

Northern Kentucky Cooperative for Educational Services
Budget vs. Actual by Programs/Board
July through August 2019

	TOTAL	
	Jul - Aug 19	Budget
Income		
30999 · BEGINNING BALANCE	0.00	105,142.76
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	0.00	31,204.16
31111 · MEMBERSHIPS	400.00	71,500.00
31125 · MEMBERSHIP DUES - NKSR	0.00	146,269.00
31510 · INTEREST	3,591.42	25,000.00
31636 · REGISTRATIONS	7,205.00	0.00
31800 · LOCAL GRANT RECEIPTS	0.00	136,257.98
31980 · REFUNDS & REIMBURSEMENTS	9,518.50	40,000.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	24,460.39	45,000.00
31996 · INDIRECT COSTS RECEIPTS	74,665.09	401,576.97
31997 · RENT	35,831.00	40,800.00
31999 · MISC. REVENUES	21,132.95	10,000.00
33111 · SEEK FUNDS/ADA	0.00	181,877.00
31100 · UNRESTRICTED INCOME - Other	0.00	59,422.86
Total 31100 · UNRESTRICTED INCOME	176,804.35	1,188,907.97
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	17,311.60	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	701,743.97	1,396,004.79
Total 31310 · SLOTS/TUITION/BUY-IN	719,055.57	1,396,004.79
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	263,367.45	2,067,260.04
34500 · FEDERAL RECEIPTS	341,149.39	1,894,693.85
Total 33000 · RESTRICTED RECEIPTS	604,516.84	3,961,953.89
Total Income	1,500,376.76	6,652,009.41
Cost of Goods Sold		
31920 · DONATIONS/CONTRIBUTIONS	-5,000.00	0.00
Total COGS	-5,000.00	0.00
Gross Profit	1,505,376.76	6,652,009.41
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	338,268.78	2,343,461.46
40130 · CLASSIFIED PERSONNEL	212,783.13	1,490,426.93
40100 · PERSONNEL - Other	0.00	7,667.28
Total 40100 · PERSONNEL	551,051.91	3,841,555.67
40200 · FRINGE		
40211 · LIFE INSURANCE	20.34	159.98
40221 · SOC SEC TAX	13,335.50	92,322.34
40222 · MEDICARE TAX	7,649.75	55,425.24
40231 · TEACHER RETIREMENT	25,415.71	172,007.22
40232 · COUNTY RETIREMENT	46,781.75	338,591.78
40233 · HEALTH INSURANCE	10,987.94	99,115.23
40253 · UNEMPLOYMENT	265.52	7,430.80
40260 · WORKERS COMPENSATION	0.00	17,117.57
40291 · SICK LEAVE PROGRAM	0.00	29,306.21
40294 · ADMININSTRATIVE COST - INS	168.36	1,315.17
Total 40200 · FRINGE	104,624.87	812,791.54

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40300 · PROFESSIONAL SERVICES		
40330 · OTHER PROFESSIONAL SERVICES	11,589.05	334,648.05
40331 · AUDIT	0.00	19,000.00
40332 · SPECIAL INITIATIVE	0.00	31,920.00
40333 · PAYROLL SERVICES	7,399.16	31,400.00
40340 · TECHNICAL SERVICES	5,797.29	19,144.05
Total 40300 · PROFESSIONAL SERVICES	24,785.50	436,112.10
40335 · CONTRACTED SERVICE	11,290.26	74,500.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	682.02	0.00
40420 · MOWING	0.00	11,000.00
40421 · SANITATION SERVICE	361.42	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	1,351.35	104,814.00
40441 · RENT	35,831.00	71,662.00
40620 · UTILITIES - GAS/ELECTRIC	4,329.11	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	753.25	19,270.50
40733 · FURNITURE	121.60	4,821.60
40734 · COMPUTERS	4,191.00	42,000.00
40400 · REPAIR/MAINTENANCE - Other	0.00	2,000.00
Total 40400 · REPAIR/MAINTENANCE	47,620.75	302,668.10
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	19,634.50	30,000.00
40522 · PROPERTY INSURANCE	18,322.00	11,000.00
40529 · BONDING INSURANCE	0.00	850.00
Total 40500 · INSURANCE	37,956.50	41,850.00
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	281.46	1,400.00
40531 · POSTAGE	300.00	3,780.00
40532 · TELEPHONE	2,952.00	26,021.00
40540 · ADVERTISING	0.00	1,600.00
40550 · PRINTING	3,284.46	23,575.00
40605 · FOOD	1,059.31	6,231.00
40610 · SUPPLIES	27,220.51	96,231.63
40615 · JANITORIAL SUPPLIES	0.00	1,500.00
Total 40600 · OFFICE EXPENSE	35,097.74	160,338.63
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	72,185.19	283,631.54
40339 · REGISTRATION FEE	8,509.00	30,080.00
40580 · TRAVEL	123,148.39	66,271.15
40640 · BOOKS/PERIODICALS	10,970.05	15,141.03
40720 · Interest on Loan	2,416.18	0.00
Total 40700 · PROGRAM EXPENSES	217,228.81	395,123.72

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40800 · OTHER EXPENSES		
40810 · DUES AND FEES	1,222.66	10,000.00
40830 · DISTRICT RECORD FEE	0.00	30,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES	709.50	0.00
40933 · INDIRECT COSTS	74,665.09	468,550.88
Total 40800 · OTHER EXPENSES	76,597.25	508,550.88
40840 · CONTINGENCY	0.00	78,518.77
Total Expense	1,106,253.59	6,652,009.41
Net Income	399,123.17	0.00