

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

	TOTAL	
	Jul - Sep 19	Budget
Income		
30999 · BEGINNING BALANCE	0.00	109,615.60
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	6,240.80	31,204.16
31111 · MEMBERSHIPS	218,168.86	217,769.00
31510 · INTEREST	5,222.97	25,000.00
31636 · REGISTRATIONS	17,472.00	0.00
31800 · LOCAL GRANT RECEIPTS	149,477.34	778,476.98
31980 · REFUNDS & REIMBURSEMENTS	11,707.59	0.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	24,460.39	45,000.00
31996 · INDIRECT COSTS RECEIPTS	116,054.12	401,576.97
31997 · RENT	35,831.00	40,800.00
31999 · MISC. REVENUES	22,438.16	10,000.00
33111 · SEEK FUNDS/ADA	0.00	181,877.00
31100 · UNRESTRICTED INCOME - Other	550.00	59,422.86
Total 31100 · UNRESTRICTED INCOME	607,623.23	1,791,126.97
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	17,311.60	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	718,148.37	1,436,004.79
Total 31310 · SLOTS/TUITION/BUY-IN	735,459.97	1,436,004.79
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	399,033.63	2,067,260.04
34500 · FEDERAL RECEIPTS	590,847.14	1,945,812.85
Total 33000 · RESTRICTED RECEIPTS	989,880.77	4,013,072.89
Total Income	2,332,963.97	7,349,820.25
Cost of Goods Sold		
31920 · DONATIONS/CONTRIBUTIONS	-5,000.00	0.00
Total COGS	-5,000.00	0.00
Gross Profit	2,337,963.97	7,349,820.25
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	529,107.11	2,432,546.12
40120 · SUBSTITUTE TEACHERS	330.00	10,580.00
40130 · CLASSIFIED PERSONNEL	331,535.97	1,490,426.93
40100 · PERSONNEL - Other	0.00	8,488.95
Total 40100 · PERSONNEL	860,973.08	3,942,042.00
40200 · FRINGE		
40211 · LIFE INSURANCE	35.51	173.30
40221 · SOC SEC TAX	20,301.32	92,841.05
40222 · MEDICARE TAX	11,963.23	56,780.55
40231 · TEACHER RETIREMENT	39,515.31	189,575.35
40232 · COUNTY RETIREMENT	73,097.78	338,591.78
40233 · HEALTH INSURANCE	18,737.00	117,373.57
40253 · UNEMPLOYMENT	265.52	7,490.80

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

	TOTAL	
	Jul - Sep 19	Budget
40260 · WORKERS COMPENSATION	0.00	17,518.95
40291 · SICK LEAVE PROGRAM	0.00	29,306.20
40294 · ADMININSTRATIVE COST - INS	293.94	1,425.45
Total 40200 · FRINGE	164,209.61	851,077.00
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	0.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	16,788.24	334,648.05
40331 · AUDIT	9,000.00	19,000.00
40332 · SPECIAL INITIATIVE	0.00	31,920.00
40333 · PAYROLL SERVICES	8,628.59	31,400.00
40340 · TECHNICAL SERVICES	8,651.67	19,594.05
Total 40300 · PROFESSIONAL SERVICES	43,068.50	473,312.10
40335 · CONTRACTED SERVICE	14,372.40	148,870.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	682.02	0.00
40420 · MOWING	2,485.00	11,000.00
40421 · SANITATION SERVICE	541.66	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	2,157.65	104,814.00
40441 · RENT	35,831.00	71,662.00
40620 · UTILITIES - GAS/ELECTRIC	7,534.66	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	10,634.10	19,819.70
40733 · FURNITURE	121.60	4,821.60
40734 · COMPUTERS	32,892.00	43,128.00
40400 · REPAIR/MAINTENANCE - Other	0.00	2,000.00
Total 40400 · REPAIR/MAINTENANCE	92,879.69	304,345.30
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	325.50	3,780.00
40532 · TELEPHONE	5,660.98	26,186.00
40540 · ADVERTISING	0.00	1,600.00
40550 · PRINTING	3,744.58	23,575.00
40605 · FOOD	2,777.59	6,231.00
40610 · SUPPLIES	61,371.87	231,533.07
40615 · JANITORIAL SUPPLIES	0.00	1,500.00
40650 · TECH RELATED SUPPLIES	0.00	257.98
Total 40600 · OFFICE EXPENSE	74,161.98	296,063.05
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	134,951.70	520,260.63
40339 · REGISTRATION FEE	12,790.25	66,601.68

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

	TOTAL	
	Jul - Sep 19	Budget
40580 • TRAVEL	127,082.49	66,271.15
40640 • BOOKS/PERIODICALS	28,003.94	40,281.10
40720 • Interest on Loan	3,640.83	0.00
40740 • PARTICIPATION INCENTIVE	0.00	900.00
Total 40700 • PROGRAM EXPENSES	306,469.21	694,314.56
40800 • OTHER EXPENSES		
40810 • DUES AND FEES	2,070.73	12,700.00
40830 • DISTRICT RECORD FEE	0.00	30,000.00
40899 • OTHER MIISCELLANEOUS EXPENSES	709.50	0.00
40933 • INDIRECT COSTS	114,044.85	476,727.47
Total 40800 • OTHER EXPENSES	116,825.08	519,427.47
40840 • CONTINGENCY	0.00	78,518.77
Total Expense	1,710,916.05	7,349,820.25
Net Income	627,047.92	0.00