

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

	TOTAL	
	Jul - Dec 19	Budget
Income		
30999 · BEGINNING BALANCE	0.00	124,055.60
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	15,602.00	31,204.16
31111 · MEMBERSHIPS	218,168.86	217,769.00
31510 · INTEREST	9,954.61	25,000.00
31636 · REGISTRATIONS	27,660.00	15,560.00
31800 · LOCAL GRANT RECEIPTS	193,608.17	770,744.98
31913 · SPONSORSHIP	1,210.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	13,504.31	0.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	28,899.09	45,000.00
31996 · INDIRECT COSTS RECEIPTS	228,551.37	401,576.97
31997 · RENT	40,831.00	40,800.00
31999 · MISC. REVENUES	31,733.32	10,000.00
33111 · SEEK FUNDS/ADA	43,814.79	181,877.00
31100 · UNRESTRICTED INCOME - Other	550.00	59,422.86
Total 31100 · UNRESTRICTED INCOME	854,087.52	1,798,954.97
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	17,311.60	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	752,773.57	1,436,004.79
Total 31310 · SLOTS/TUITION/BUY-IN	770,085.17	1,436,004.79
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	866,191.91	2,067,260.04
34500 · FEDERAL RECEIPTS	1,048,244.19	1,945,812.85
Total 33000 · RESTRICTED RECEIPTS	1,914,436.10	4,013,072.89
Total Income	3,538,608.79	7,372,088.25
Cost of Goods Sold		
31920 · DONATIONS/CONTRIBUTIONS	-5,000.00	0.00
Total COGS	-5,000.00	0.00
Gross Profit	3,543,608.79	7,372,088.25
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,119,378.08	2,396,719.43
40120 · SUBSTITUTE TEACHERS	15,070.00	20,270.00
40130 · CLASSIFIED PERSONNEL	690,646.57	1,491,450.12
40100 · PERSONNEL - Other	0.00	8,488.95
Total 40100 · PERSONNEL	1,825,094.65	3,916,928.50
40200 · FRINGE		
40211 · LIFE INSURANCE	74.89	166.78
40221 · SOC SEC TAX	41,606.99	92,904.49
40222 · MEDICARE TAX	25,127.30	56,898.71
40231 · TEACHER RETIREMENT	83,122.94	192,852.30
40232 · COUNTY RETIREMENT	153,404.29	338,601.05
40233 · HEALTH INSURANCE	40,392.39	128,348.51

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40253 · UNEMPLOYMENT	1,048.54	7,144.19
40260 · WORKERS COMPENSATION	15,441.10	17,749.22
40291 · SICK LEAVE PROGRAM	0.00	29,306.20
40294 · ADMININSTRATIVE COST - INS	619.81	1,372.65
Total 40200 · FRINGE	360,838.25	865,344.10
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	0.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	28,879.35	333,756.05
40331 · AUDIT	16,700.00	19,000.00
40332 · SPECIAL INITIATIVE	0.00	31,920.00
40333 · PAYROLL SERVICES	17,341.78	31,400.00
40340 · TECHNICAL SERVICES	25,542.06	27,625.05
Total 40300 · PROFESSIONAL SERVICES	88,463.19	480,451.10
40335 · CONTRACTED SERVICE	31,874.79	164,620.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,011.78	0.00
40420 · MOWING	2,485.00	11,000.00
40421 · SANITATION SERVICE	1,541.01	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	12,829.48	104,814.00
40441 · RENT	40,831.00	40,831.00
40620 · UTILITIES - GAS/ELECTRIC	18,057.33	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	12,328.15	22,197.70
40733 · FURNITURE	121.60	4,821.60
40734 · COMPUTERS	42,445.34	46,344.00
40850 · BUILDING REPAIR FUND	1,615.93	0.00
Total 40400 · REPAIR/MAINTENANCE	133,266.62	277,108.30
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	540.93	1,715.00
40531 · POSTAGE	951.00	2,330.00
40532 · TELEPHONE	10,168.88	32,048.00
40540 · ADVERTISING	0.00	1,600.00
40550 · PRINTING	8,123.01	18,875.00
40605 · FOOD	5,779.84	13,231.00
40610 · SUPPLIES	91,577.65	158,310.91
40615 · JANITORIAL SUPPLIES	528.07	1,500.00
40650 · TECH RELATED SUPPLIES	0.00	257.98
Total 40600 · OFFICE EXPENSE	117,669.38	229,867.89
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	244,725.44	550,583.41

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40339 · REGISTRATION FEE	28,914.25	71,796.68
40580 · TRAVEL	163,270.60	121,310.64
40640 · BOOKS/PERIODICALS	75,349.70	51,786.10
40720 · Interest on Loan	7,251.14	0.00
40740 · PARTICIPATION INCENTIVE	0.00	900.00
Total 40700 · PROGRAM EXPENSES	519,511.13	796,376.83
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	3,823.73	14,328.00
40830 · DISTRICT RECORD FEE	7,500.00	30,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES	412.20	0.00
40933 · INDIRECT COSTS	224,278.39	476,694.76
Total 40800 · OTHER EXPENSES	236,014.32	521,022.76
40840 · CONTINGENCY	0.00	78,518.77
Total Expense	3,350,688.83	7,372,088.25
Net Income	192,919.96	0.00