

Northern Kentucky Cooperative for Educational Services
Budget vs. Actual by Programs/Board
July 2019 through January 2020

		TOTAL	
		Jul '19 - Jan 20	Budget
Income			
30999 · BEGINNING BALANCE	0.00	124,055.60	
31100 · UNRESTRICTED INCOME			
31055 · VI RECEIPTS	18,722.40	31,204.16	
31111 · MEMBERSHIPS	218,168.86	217,769.00	
31510 · INTEREST	11,312.65	25,000.00	
31636 · REGISTRATIONS	30,280.00	15,560.00	
31800 · LOCAL GRANT RECEIPTS	266,695.04	770,744.98	
31913 · SPONSORSHIP	5,210.00	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	261,881.99	401,576.97	
31997 · RENT	40,831.00	40,800.00	
31999 · MISC. REVENUES	31,833.32	10,000.00	
33111 · SEEK FUNDS/ADA	87,629.58	181,877.00	
31100 · UNRESTRICTED INCOME - Other	550.00	59,422.86	
Total 31100 · UNRESTRICTED INCOME	1,015,518.24	1,798,954.97	
31310 · SLOTS/TUITION/BUY-IN			
31311 · NKCES/MENTAL HEALTH THERAPY	38,129.60	0.00	
31310 · SLOTS/TUITION/BUY-IN - Other	1,492,933.47	1,436,004.79	
Total 31310 · SLOTS/TUITION/BUY-IN	1,531,063.07	1,436,004.79	
33000 · RESTRICTED RECEIPTS			
33200 · STATE RECEIPTS	996,116.84	2,067,260.04	
34500 · FEDERAL RECEIPTS	1,169,209.42	1,945,812.85	
Total 33000 · RESTRICTED RECEIPTS	2,165,326.26	4,013,072.89	
Total Income	4,711,907.57	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	4,716,907.57	7,372,088.25	
Expense			
40100 · PERSONNEL			
40110 · CERTIFIED PERSONNEL	1,317,842.73	2,405,208.38	
40120 · SUBSTITUTE TEACHERS	4,950.00	20,270.00	
40130 · CLASSIFIED PERSONNEL	805,564.45	1,491,450.12	
Total 40100 · PERSONNEL	2,128,357.18	3,916,928.50	
40200 · FRINGE			
40211 · LIFE INSURANCE	87.69	166.78	
40221 · SOC SEC TAX	48,433.22	92,904.49	
40222 · MEDICARE TAX	29,479.79	56,898.71	
40231 · TEACHER RETIREMENT	97,516.00	192,852.30	
40232 · COUNTY RETIREMENT	179,108.64	338,601.05	
40233 · HEALTH INSURANCE	48,453.37	128,348.51	
40253 · UNEMPLOYMENT	1,285.72	7,144.19	

Northern Kentucky Cooperative for Educational Services
Budget vs. Actual by Programs/Board
July 2019 through January 2020

	TOTAL	
	Jul '19 - Jan 20	Budget
40260 · WORKERS COMPENSATION	32,252.85	17,749.22
40291 · SICK LEAVE PROGRAM	0.00	29,306.20
40294 · ADMININSTRATIVE COST - INS	725.79	1,372.65
Total 40200 · FRINGE	437,343.07	865,344.10
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	0.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	45,789.60	333,756.05
40331 · AUDIT	19,200.18	19,000.00
40332 · SPECIAL INITIATIVE	0.00	31,920.00
40333 · PAYROLL SERVICES	20,145.34	31,400.00
40340 · TECHNICAL SERVICES	26,969.25	27,625.05
Total 40300 · PROFESSIONAL SERVICES	112,104.37	480,451.10
40335 · CONTRACTED SERVICE	42,233.21	164,620.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,570.28	0.00
40420 · MOWING	4,515.00	11,000.00
40421 · SANITATION SERVICE	2,643.78	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	14,980.36	104,814.00
40441 · RENT	40,831.00	40,831.00
40620 · UTILITIES - GAS/ELECTRIC	23,227.82	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	12,609.15	22,197.70
40733 · FURNITURE	121.60	4,821.60
40734 · COMPUTERS	40,872.32	46,344.00
40850 · BUILDING REPAIR FUND	1,615.93	0.00
Total 40400 · REPAIR/MAINTENANCE	142,987.24	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	10,728.46	32,048.00
40540 · ADVERTISING	0.00	1,600.00
40550 · PRINTING	10,889.37	18,875.00
40605 · FOOD	6,194.15	13,231.00
40610 · SUPPLIES	97,178.74	158,310.91
40615 · JANITORIAL SUPPLIES	1,335.24	1,500.00
40650 · TECH RELATED SUPPLIES	0.00	257.98
Total 40600 · OFFICE EXPENSE	127,817.89	229,867.89
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	244,743.19	550,583.41
40339 · REGISTRATION FEE	33,778.23	71,796.68

Northern Kentucky Cooperative for Educational Services
Budget vs. Actual by Programs/Board
July 2019 through January 2020

	TOTAL	
	Jul '19 - Jan 20	Budget
40580 • TRAVEL	177,401.25	121,310.64
40640 • BOOKS/PERIODICALS	75,510.84	51,786.10
40720 • Interest on Loan	8,370.49	0.00
40740 • PARTICIPATION INCENTIVE	0.00	900.00
Total 40700 • PROGRAM EXPENSES	539,804.00	796,376.83
40800 • OTHER EXPENSES		
40810 • DUES AND FEES	4,087.73	14,328.00
40830 • DISTRICT RECORD FEE	15,000.00	30,000.00
40899 • OTHER MIISCELLANEOUS EXPENSES	412.20	0.00
40933 • INDIRECT COSTS	257,359.37	476,694.76
Total 40800 • OTHER EXPENSES	276,859.30	521,022.76
40840 • CONTINGENCY	0.00	78,518.77
Total Expense	3,845,462.76	7,372,088.25
Net Income	871,444.81	0.00