

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

	TOTAL	
	Jul '19 - Mar 20	Budget
Income		
30999 · BEGINNING BALANCE	0.00	124,055.60
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	24,963.20	31,204.16
31111 · MEMBERSHIPS	218,168.86	217,769.00
31510 · INTEREST	15,206.33	25,000.00
31636 · REGISTRATIONS	33,135.00	15,560.00
31800 · LOCAL GRANT RECEIPTS	336,375.70	770,744.98
31913 · SPONSORSHIP	5,210.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	12,821.42	0.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	68,262.57	45,000.00
31996 · INDIRECT COSTS RECEIPTS	325,701.84	401,576.97
31997 · RENT	40,831.00	40,800.00
31999 · MISC. REVENUES	42,713.08	10,000.00
33111 · SEEK FUNDS/ADA	131,444.37	181,877.00
31100 · UNRESTRICTED INCOME - Other	550.00	59,422.86
Total 31100 · UNRESTRICTED INCOME	1,255,383.37	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	1,515,742.27	1,436,004.79
Total 31310 · SLOTS/TUITION/BUY-IN	1,553,871.87	1,436,004.79
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	1,249,571.51	1,912,260.04
34500 · FEDERAL RECEIPTS	1,401,315.85	2,100,812.85
Total 33000 · RESTRICTED RECEIPTS	2,650,887.36	4,013,072.89
Total Income	5,460,142.60	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	5,465,142.60	7,372,088.25
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,714,435.95	2,405,208.38
40120 · SUBSTITUTE TEACHERS	4,950.00	20,270.00
40130 · CLASSIFIED PERSONNEL	1,032,204.28	1,491,450.12
Total 40100 · PERSONNEL	2,751,590.23	3,916,928.50
40200 · FRINGE		
40211 · LIFE INSURANCE	112.70	166.78
40221 · SOC SEC TAX	61,847.50	92,904.49
40222 · MEDICARE TAX	38,107.29	56,898.71
40231 · TEACHER RETIREMENT	125,975.49	192,852.30
40232 · COUNTY RETIREMENT	230,191.27	338,601.05
40233 · HEALTH INSURANCE	64,187.36	128,348.51
40253 · UNEMPLOYMENT	1,285.72	7,144.19

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40260 · WORKERS COMPENSATION	32,252.85	17,749.22
40291 · SICK LEAVE PROGRAM	0.00	29,306.20
40294 · ADMININSTRATIVE COST - INS	932.84	1,372.65
Total 40200 · FRINGE	554,893.02	865,344.10
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	36,750.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	50,262.59	333,756.05
40331 · AUDIT	19,200.18	19,000.00
40332 · SPECIAL INITIATIVE	0.00	31,920.00
40333 · PAYROLL SERVICES	23,251.85	31,400.00
40340 · TECHNICAL SERVICES	29,286.44	27,625.05
Total 40300 · PROFESSIONAL SERVICES	158,751.06	480,451.10
40335 · CONTRACTED SERVICE	50,189.55	164,620.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,570.28	0.00
40420 · MOWING	4,515.00	11,000.00
40421 · SANITATION SERVICE	3,123.55	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	27,913.36	104,814.00
40441 · RENT	40,831.00	40,831.00
40620 · UTILITIES - GAS/ELECTRIC	32,966.59	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	12,754.15	22,197.70
40733 · FURNITURE	121.60	4,821.60
40734 · COMPUTERS	44,288.32	46,344.00
40850 · BUILDING REPAIR FUND	1,615.93	0.00
Total 40400 · REPAIR/MAINTENANCE	169,699.78	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	888.16	1,715.00
40531 · POSTAGE	1,251.00	2,330.00
40532 · TELEPHONE	13,435.47	32,048.00
40540 · ADVERTISING	0.00	1,600.00
40550 · PRINTING	11,865.44	18,875.00
40605 · FOOD	6,913.04	13,231.00
40610 · SUPPLIES	106,009.35	158,310.91
40615 · JANITORIAL SUPPLIES	2,848.42	1,500.00
40650 · TECH RELATED SUPPLIES	0.00	257.98
Total 40600 · OFFICE EXPENSE	143,210.88	229,867.89
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	266,977.25	550,583.41
40339 · REGISTRATION FEE	37,713.18	71,796.68

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40580 · TRAVEL	198,435.57	121,310.64
40640 · BOOKS/PERIODICALS	79,234.27	51,786.10
40720 · Interest on Loan	10,660.11	0.00
40740 · PARTICIPATION INCENTIVE	0.00	900.00
Total 40700 · PROGRAM EXPENSES	593,020.38	796,376.83
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	4,311.73	14,328.00
40830 · DISTRICT RECORD FEE	15,000.00	30,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES	412.20	0.00
40933 · INDIRECT COSTS	319,149.55	476,694.76
Total 40800 · OTHER EXPENSES	338,873.48	521,022.76
40840 · CONTINGENCY	0.00	78,518.77
Total Expense	4,798,184.88	7,372,088.25
Net Income	666,957.72	0.00