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08/31/20
Accrual Basis

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

	TOTAL	
	Jul 20	Budget
Income		
30999 · BEGINNING BALANCE	0.00	4,652.61
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	0.00	29,157.31
31111 · MEMBERSHIPS	0.00	277,769.00
31510 · INTEREST	159.26	5,000.00
31636 · REGISTRATIONS	28,050.00	0.00
31800 · LOCAL GRANT RECEIPTS	0.00	221,434.65
31913 · SPONSORSHIP	1,000.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	1,373.32	0.00
31981 · KEDC REBATE (KPC) &GRREC (AEPA)	12,497.26	45,000.00
31996 · INDIRECT COSTS RECEIPTS	28,420.24	475,115.73
31997 · RENT	0.00	40,800.00
31999 · MISC. REVENUES	-34.91	0.00
33111 · SEEK FUNDS/ADA	0.00	213,441.25
Total 31100 · UNRESTRICTED INCOME	71,465.17	1,307,717.94
31310 · SLOTS/TUITION/BUY-IN	0.00	1,532,677.92
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	139,392.23	2,623,760.09
34500 · FEDERAL RECEIPTS	75,825.09	1,925,638.45
Total 33000 · RESTRICTED RECEIPTS	215,217.32	4,549,398.54
Total Income	286,682.49	7,394,447.01
Gross Profit	286,682.49	7,394,447.01
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	164,127.52	2,564,574.15
40120 · SUBSTITUTE TEACHERS	0.00	3,190.00
40130 · CLASSIFIED PERSONNEL	106,258.45	1,934,714.65
Total 40100 · PERSONNEL	270,385.97	4,502,478.80
40200 · FRINGE		
40211 · LIFE INSURANCE	12.96	70.98
40221 · SOC SEC TAX	6,296.52	125,040.40
40222 · MEDICARE TAX	3,740.22	65,764.68
40231 · TEACHER RETIREMENT	12,434.64	207,566.70
40232 · COUNTY RETIREMENT	24,207.43	418,929.27
40233 · HEALTH INSURANCE	8,643.27	110,163.75
40253 · UNEMPLOYMENT	1,350.74	5,401.00
40260 · WORKERS COMPENSATION	0.00	19,553.93
40291 · SICK LEAVE PROGRAM	0.00	38,306.00
40294 · ADMININSTRATIVE COST - INS	103.68	1,223.92
Total 40200 · FRINGE	56,789.46	992,020.63
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	0.00	99.00
40330 · OTHER PROFESSIONAL SERVICES	5.45	129,283.00

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40331 · AUDIT	0.00	20,000.00
40332 · SPECIAL INITIATIVE	1,165.79	0.00
40333 · PAYROLL SERVICES	1,304.15	18,500.00
40340 · TECHNICAL SERVICES	2,267.19	34,394.00
40300 · PROFESSIONAL SERVICES - Other	14.26	0.00
Total 40300 · PROFESSIONAL SERVICES	4,756.84	202,276.00
40335 · CONTRACTED SERVICE	8,728.42	20,875.00
40400 · REPAIR/MAINTENANCE		
40420 · MOWING	0.00	12,000.00
40421 · SANITATION SERVICE	470.95	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	378.00	92,071.00
40441 · RENT	0.00	40,831.00
40620 · UTILITIES - GAS/ELECTRIC	0.00	41,000.00
40648 · SOFTWARE/SOFTWARE MAINT	92.00	19,739.61
40733 · FURNITURE	0.00	4,556.00
40734 · COMPUTERS	9,499.56	22,288.00
Total 40400 · REPAIR/MAINTENANCE	10,440.51	237,585.61
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	0.00	32,450.00
40522 · PROPERTY INSURANCE	0.00	11,550.00
40529 · BONDING INSURANCE	328.81	875.00
Total 40500 · INSURANCE	328.81	44,875.00
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	0.00	1,491.00
40531 · POSTAGE	359.31	2,250.00
40532 · TELEPHONE	2,754.48	33,110.00
40540 · ADVERTISING	0.00	1,000.00
40550 · PRINTING	460.12	17,575.00
40605 · FOOD	240.03	5,650.00
40610 · SUPPLIES	8,644.34	66,852.00
40615 · JANITORIAL SUPPLIES	1,727.63	1,500.00
Total 40600 · OFFICE EXPENSE	14,185.91	129,428.00
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	0.00	209,465.00
40339 · REGISTRATION FEE	989.00	23,323.68
40580 · TRAVEL	4,718.74	244,850.60
40640 · BOOKS/PERIODICALS	0.00	13,283.00
40720 · Interest on Loan	1,116.14	14,400.00
Total 40700 · PROGRAM EXPENSES	6,823.88	505,322.28
40721 · DEPRECIATION	0.00	47,200.00
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	286.00	7,000.00
40830 · DISTRICT RECORD FEE	0.00	30,000.00
40933 · INDIRECT COSTS	28,420.24	609,751.44

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	TOTAL	
	Jul 20	**Budget**
Total 40800 · OTHER EXPENSES	28,706.24	646,751.44
40840 · CONTINGENCY	0.00	65,634.25
Total Expense	401,146.04	7,394,447.01
Net Income	**-114,463.55**	**0.00**