

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

	TOTAL	
	Jul - Sep 20	Budget
Income		
30999 · BEGINNING BALANCE	0.00	7,431.61
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	8,164.05	29,157.31
31111 · MEMBERSHIPS	212,676.56	277,769.00
31510 · INTEREST	468.07	5,000.00
31636 · REGISTRATIONS	28,050.00	0.00
31800 · LOCAL GRANT RECEIPTS	12,631.83	943,873.65
31913 · SPONSORSHIP	1,000.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	2,989.71	0.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	12,497.26	45,000.00
31996 · INDIRECT COSTS RECEIPTS	106,994.29	475,115.73
31997 · RENT	35,831.00	40,800.00
31999 · MISC. REVENUES	15,367.24	0.00
33111 · SEEK FUNDS/ADA	51,183.44	213,441.25
Total 31100 · UNRESTRICTED INCOME	487,853.45	2,030,156.94
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	15,620.85	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	765,987.21	1,532,677.92
Total 31310 · SLOTS/TUITION/BUY-IN	781,608.06	1,532,677.92
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	402,536.59	2,623,760.09
34500 · FEDERAL RECEIPTS	329,848.75	2,212,885.45
Total 33000 · RESTRICTED RECEIPTS	732,385.34	4,836,645.54
Total Income	2,001,846.85	8,406,912.01
Gross Profit	2,001,846.85	8,406,912.01
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	554,076.96	2,657,134.34
40120 · SUBSTITUTE TEACHERS	0.00	4,690.00
40130 · CLASSIFIED PERSONNEL	351,479.84	2,082,886.65
Total 40100 · PERSONNEL	905,556.80	4,744,710.99
40200 · FRINGE		
40211 · LIFE INSURANCE	38.20	121.86
40221 · SOC SEC TAX	20,749.86	124,307.40
40222 · MEDICARE TAX	12,557.69	69,254.80
40231 · TEACHER RETIREMENT	39,491.09	254,762.36
40232 · COUNTY RETIREMENT	80,656.13	416,083.27
40233 · HEALTH INSURANCE	25,118.80	166,233.35
40253 · UNEMPLOYMENT	1,350.74	5,541.00
40260 · WORKERS COMPENSATION	0.00	20,684.96
40291 · SICK LEAVE PROGRAM	0.00	38,306.00
40294 · ADMININSTRATIVE COST - INS	305.68	1,317.40
Total 40200 · FRINGE	180,268.19	1,096,612.40

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	0.00	36,849.00
40330 · OTHER PROFESSIONAL SERVICES	4,305.80	142,483.00
40331 · AUDIT	12,200.00	20,000.00
40332 · SPECIAL INITIATIVE	1,165.79	0.00
40333 · PAYROLL SERVICES	3,713.31	18,500.00
40340 · TECHNICAL SERVICES	7,311.89	30,394.00
40300 · PROFESSIONAL SERVICES - Other	220.46	0.00
Total 40300 · PROFESSIONAL SERVICES	28,917.25	248,226.00
40335 · CONTRACTED SERVICE	16,367.76	158,630.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	152.11	0.00
40420 · MOWING	3,400.00	12,000.00
40421 · SANITATION SERVICE	936.45	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	12,051.14	92,071.00
40441 · RENT	35,831.00	40,831.00
40620 · UTILITIES - GAS/ELECTRIC	4,131.31	41,000.00
40648 · SOFTWARE/SOFTWARE MAINT	15,075.53	19,739.61
40733 · FURNITURE	0.00	4,556.00
40734 · COMPUTERS	11,879.92	24,288.00
Total 40400 · REPAIR/MAINTENANCE	83,457.46	239,585.61
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	19,985.00	32,450.00
40522 · PROPERTY INSURANCE	19,985.00	11,550.00
40529 · BONDING INSURANCE	328.81	875.00
Total 40500 · INSURANCE	40,298.81	44,875.00
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	259.47	1,491.00
40531 · POSTAGE	844.21	2,250.00
40532 · TELEPHONE	5,615.40	33,275.00
40540 · ADVERTISING	0.00	1,000.00
40550 · PRINTING	1,380.36	17,575.00
40605 · FOOD	2,977.34	18,810.00
40610 · SUPPLIES	30,210.42	168,844.19
40615 · JANITORIAL SUPPLIES	4,001.29	1,500.00
40650 · TECH RELATED SUPPLIES	0.00	4,250.00
Total 40600 · OFFICE EXPENSE	45,288.49	248,995.19
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	82,647.30	467,804.00
40339 · REGISTRATION FEE	6,061.00	62,323.68
40580 · TRAVEL	16,741.57	100,754.13
40640 · BOOKS/PERIODICALS	1,300.21	14,789.36
40720 · Interest on Loan	3,398.35	14,400.00
Total 40700 · PROGRAM EXPENSES	110,148.43	660,071.17

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40721 · DEPRECIATION	0.00	47,200.00
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	3,509.00	8,500.00
40830 · DISTRICT RECORD FEE	0.00	30,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES	95.00	0.00
40933 · INDIRECT COSTS	106,177.92	644,654.60
40800 · OTHER EXPENSES - Other	0.00	169,216.80
Total 40800 · OTHER EXPENSES	109,781.92	852,371.40
40840 · CONTINGENCY	0.00	65,634.25
Total Expense	1,520,085.11	8,406,912.01
Net Income	481,761.74	0.00