

Northern Kentucky Cooperative for Educational Services
Budget vs. Actual by Programs/Board
July 2020 through February 2021

	TOTAL	
	Jul '20 - Feb 21	Budget
Income		
30999 · BEGINNING BALANCE	0.00	7,431.61
31100 · UNRESTRICTED INCOME		
31000 · RESERVE ACCOUNT	5,000.00	0.00
31055 · VI RECEIPTS	21,284.85	29,157.31
31111 · MEMBERSHIPS	212,676.56	277,769.00
31510 · INTEREST	831.92	5,000.00
31636 · REGISTRATIONS	29,869.20	0.00
31800 · LOCAL GRANT RECEIPTS	197,801.24	941,725.08
31913 · SPONSORSHIP	2,000.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	4,752.14	0.00
31981 · KEDC REBATE (KPC) & GRREC (AEP)	46,593.52	45,000.00
31996 · INDIRECT COSTS RECEIPTS	291,266.03	475,115.73
31997 · RENT	35,831.00	40,800.00
31999 · MISC. REVENUES	49,392.24	0.00
33111 · SEEK FUNDS/ADA	102,366.88	213,441.25
31100 · UNRESTRICTED INCOME - Other	3,809.53	0.00
Total 31100 · UNRESTRICTED INCOME	1,003,475.11	2,028,008.37
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	30,175.09	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	1,547,772.12	1,532,677.92
Total 31310 · SLOTS/TUITION/BUY-IN	1,577,947.21	1,532,677.92
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	916,144.01	2,628,760.09
34500 · FEDERAL RECEIPTS	948,582.55	2,212,885.45
33000 · RESTRICTED RECEIPTS - Other	21,040.38	0.00
Total 33000 · RESTRICTED RECEIPTS	1,885,766.94	4,841,645.54
Total Income	4,467,189.26	8,409,763.44
Gross Profit	4,467,189.26	8,409,763.44
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,571,514.49	2,657,134.34
40120 · SUBSTITUTE TEACHERS	0.00	4,690.00
40130 · CLASSIFIED PERSONNEL	945,590.98	2,082,886.65
Total 40100 · PERSONNEL	2,517,105.47	4,744,710.99
40200 · FRINGE		
40211 · LIFE INSURANCE	114.40	106.98
40221 · SOC SEC TAX	55,535.93	124,307.40
40222 · MEDICARE TAX	34,893.35	67,912.68
40231 · TEACHER RETIREMENT	118,504.68	239,915.54
40232 · COUNTY RETIREMENT	214,735.29	416,083.27
40233 · HEALTH INSURANCE	75,113.05	150,314.38
40253 · UNEMPLOYMENT	2,166.39	5,481.00
40260 · WORKERS COMPENSATION	9,157.00	20,249.93

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40291 · SICK LEAVE PROGRAM	0.00	38,306.00
40294 · ADMININSTRATIVE COST - INS	915.48	1,293.40
40200 · FRINGE - Other	0.00	32,641.82
Total 40200 · FRINGE	511,135.57	1,096,612.40
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	0.00	99.00
40330 · OTHER PROFESSIONAL SERVICES	14,647.06	403,743.00
40331 · AUDIT	16,300.00	20,000.00
40332 · SPECIAL INITIATIVE	1,165.79	0.00
40333 · PAYROLL SERVICES	12,501.19	18,500.00
40340 · TECHNICAL SERVICES	24,769.48	52,644.00
40300 · PROFESSIONAL SERVICES - Other	263.24	0.00
Total 40300 · PROFESSIONAL SERVICES	69,646.76	494,986.00
40335 · CONTRACTED SERVICE	38,521.68	160,380.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	422.13	0.00
40420 · MOWING	6,140.00	12,000.00
40421 · SANITATION SERVICE	2,597.58	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	26,439.73	92,071.00
40441 · RENT	35,831.00	40,831.00
40620 · UTILITIES - GAS/ELECTRIC	21,627.17	41,000.00
40648 · SOFTWARE/SOFTWARE MAINT	20,551.90	19,739.61
40733 · FURNITURE	1,565.99	4,556.00
40734 · COMPUTERS	19,244.79	24,288.00
40850 · BUILDING REPAIR FUND	112.13	0.00
Total 40400 · REPAIR/MAINTENANCE	134,532.42	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	778.41	1,491.00
40531 · POSTAGE	2,705.24	2,250.00
40532 · TELEPHONE	13,076.41	33,110.00
40540 · ADVERTISING	0.00	1,000.00
40550 · PRINTING	5,250.92	17,575.00
40605 · FOOD	4,063.88	18,810.00
40610 · SUPPLIES	52,133.66	169,681.96
40615 · JANITORIAL SUPPLIES	5,135.97	1,500.00
40650 · TECH RELATED SUPPLIES	0.00	4,250.00
40600 · OFFICE EXPENSE - Other	-610.00	0.00
Total 40600 · OFFICE EXPENSE	82,534.49	249,667.96
40700 · PROGRAM EXPENSES		

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40320 · EDUCATIONAL SERVICES	129,289.26	212,244.00
40339 · REGISTRATION FEE	19,126.38	23,573.68
40580 · TRAVEL	21,565.34	72,554.13
40640 · BOOKS/PERIODICALS	24,369.08	14,789.36
40720 · Interest on Loan	8,913.13	14,400.00
40700 · PROGRAM EXPENSES - Other	0.00	39,000.00
Total 40700 · PROGRAM EXPENSES	203,263.19	376,561.17
40721 · DEPRECIATION	0.00	47,200.00
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	6,486.00	8,500.00
40830 · DISTRICT RECORD FEE	15,000.00	30,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES	2,810.82	36,750.00
40933 · INDIRECT COSTS	286,119.42	645,083.26
40800 · OTHER EXPENSES - Other	386.45	169,216.80
Total 40800 · OTHER EXPENSES	310,802.69	889,550.06
40840 · CONTINGENCY	0.00	65,634.25
Total Expense	3,907,841.08	8,409,763.44
Net Income	559,348.18	0.00