

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

	TOTAL	
	Jul '20 - Mar 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	23,909.01	29,157.31
31111 · MEMBERSHIPS	214,832.42	277,769.00
31510 · INTEREST	908.39	5,000.00
31636 · REGISTRATIONS	32,307.60	0.00
31800 · LOCAL GRANT RECEIPTS	234,551.24	941,725.08
31913 · SPONSORSHIP	2,000.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	4,868.73	0.00
31981 · KEDC REBATE (KPC) & GRREC (AEP)	46,593.52	45,000.00
31996 · INDIRECT COSTS RECEIPTS	328,044.29	475,115.73
31997 · RENT	40,831.00	40,800.00
31999 · MISC. REVENUES	59,992.24	0.00
33111 · SEEK FUNDS/ADA	153,550.32	213,441.25
31100 · UNRESTRICTED INCOME - Other	3,809.53	0.00
Total 31100 · UNRESTRICTED INCOME	1,151,198.29	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	1,554,687.65	1,532,677.92
Total 31310 · SLOTS/TUITION/BUY-IN	1,584,862.74	1,532,677.92
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	1,159,223.87	2,628,760.09
34500 · FEDERAL RECEIPTS	1,176,381.60	2,411,572.45
33000 · RESTRICTED RECEIPTS - Other	21,790.38	0.00
Total 33000 · RESTRICTED RECEIPTS	2,357,395.85	5,040,332.54
Total Income	5,093,456.88	8,608,450.44
Gross Profit	5,093,456.88	8,608,450.44
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,775,967.55	2,676,284.34
40120 · SUBSTITUTE TEACHERS	0.00	4,690.00
40130 · CLASSIFIED PERSONNEL	1,064,641.27	2,099,706.65
Total 40100 · PERSONNEL	2,840,608.82	4,780,680.99
40200 · FRINGE		
40211 · LIFE INSURANCE	129.84	114.98
40221 · SOC SEC TAX	62,526.92	121,598.40
40222 · MEDICARE TAX	39,374.06	72,183.68
40231 · TEACHER RETIREMENT	134,462.90	242,999.54
40232 · COUNTY RETIREMENT	241,605.52	419,962.27
40233 · HEALTH INSURANCE	85,461.84	163,054.38
40253 · UNEMPLOYMENT	2,166.39	5,492.00
40260 · WORKERS COMPENSATION	9,157.00	20,189.93

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40291 · SICK LEAVE PROGRAM	0.00	38,306.00
40294 · ADMININSTRATIVE COST - INS	1,039.04	1,360.40
40200 · FRINGE - Other	0.00	32,641.82
Total 40200 · FRINGE	575,923.51	1,117,903.40
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	46,750.00	99.00
40330 · OTHER PROFESSIONAL SERVICES	20,170.81	403,743.00
40331 · AUDIT	16,300.00	20,000.00
40332 · SPECIAL INITIATIVE	1,165.79	0.00
40333 · PAYROLL SERVICES	13,868.31	18,500.00
40340 · TECHNICAL SERVICES	26,210.93	53,454.00
40300 · PROFESSIONAL SERVICES - Other	280.74	202.00
Total 40300 · PROFESSIONAL SERVICES	124,746.58	495,998.00
40335 · CONTRACTED SERVICE	44,506.65	263,755.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	716.72	0.00
40420 · MOWING	6,140.00	12,000.00
40421 · SANITATION SERVICE	2,862.78	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	27,623.17	92,071.00
40441 · RENT	40,831.00	45,831.00
40620 · UTILITIES - GAS/ELECTRIC	27,776.24	41,000.00
40648 · SOFTWARE/SOFTWARE MAINT	20,643.90	19,814.61
40733 · FURNITURE	1,565.99	5,556.00
40734 · COMPUTERS	19,244.79	26,588.00
40850 · BUILDING REPAIR FUND	112.13	0.00
Total 40400 · REPAIR/MAINTENANCE	147,516.72	247,960.61
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	3,205.24	2,300.00
40532 · TELEPHONE	14,969.53	33,362.00
40540 · ADVERTISING	99.00	1,000.00
40550 · PRINTING	6,446.93	21,773.00
40605 · FOOD	4,281.78	18,810.00
40610 · SUPPLIES	55,174.65	164,681.96
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	89,481.51	249,167.96
40700 · PROGRAM EXPENSES		

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40320 · EDUCATIONAL SERVICES		130,789.26	212,244.00
40339 · REGISTRATION FEE		42,408.22	24,385.68
40580 · TRAVEL		21,810.00	69,481.13
40640 · BOOKS/PERIODICALS		24,785.99	14,789.36
40720 · Interest on Loan		9,903.46	14,400.00
40700 · PROGRAM EXPENSES - Other		0.00	39,000.00
Total 40700 · PROGRAM EXPENSES		229,696.93	374,300.17
40721 · DEPRECIATION		0.00	47,200.00
40800 · OTHER EXPENSES			
40810 · DUES AND FEES		10,326.00	18,425.00
40830 · DISTRICT RECORD FEE		15,000.00	30,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES		4,194.72	36,750.00
40933 · INDIRECT COSTS		322,773.67	666,583.26
40800 · OTHER EXPENSES - Other		386.45	169,216.80
Total 40800 · OTHER EXPENSES		352,680.84	920,975.06
40840 · CONTINGENCY		0.00	65,634.25
Total Expense		4,445,460.37	8,608,450.44
Net Income		647,996.51	0.00