

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

	TOTAL	
	Jul '20 - Apr 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	26,533.17	29,157.31
31111 · MEMBERSHIPS	214,832.42	277,769.00
31510 · INTEREST	1,081.85	5,000.00
31636 · REGISTRATIONS	29,550.00	0.00
31800 · LOCAL GRANT RECEIPTS	343,433.47	941,725.08
31913 · SPONSORSHIP	2,000.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	4,814.73	0.00
31981 · KEDC REBATE (KPC) & GRREC (AEP)	46,593.52	45,000.00
31996 · INDIRECT COSTS RECEIPTS	372,648.24	475,115.73
31997 · RENT	40,831.00	40,800.00
31999 · MISC. REVENUES	63,049.84	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	1,307,728.09	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	1,567,618.68	1,532,677.92
Total 31310 · SLOTS/TUITION/BUY-IN	1,597,793.77	1,532,677.92
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	1,159,223.90	2,628,760.09
34500 · FEDERAL RECEIPTS	1,302,574.99	2,700,514.45
33000 · RESTRICTED RECEIPTS - Other	21,790.38	0.00
Total 33000 · RESTRICTED RECEIPTS	2,483,589.27	5,329,274.54
Total Income	5,389,111.13	8,897,392.44
Gross Profit	5,389,111.13	8,897,392.44
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,981,180.61	2,598,960.34
40120 · SUBSTITUTE TEACHERS	0.00	4,690.00
40130 · CLASSIFIED PERSONNEL	1,183,618.08	2,177,030.65
40100 · PERSONNEL - Other	0.00	72,000.00
Total 40100 · PERSONNEL	3,164,798.69	4,852,680.99
40200 · FRINGE		
40211 · LIFE INSURANCE	145.28	114.98
40221 · SOC SEC TAX	69,498.07	121,598.40
40222 · MEDICARE TAX	43,857.60	72,183.68
40231 · TEACHER RETIREMENT	150,543.52	222,160.54
40232 · COUNTY RETIREMENT	268,317.79	440,801.27
40233 · HEALTH INSURANCE	95,810.63	163,054.38
40253 · UNEMPLOYMENT	6,608.91	5,492.00

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40260 · WORKERS COMPENSATION	9,157.00	20,189.93
40291 · SICK LEAVE PROGRAM	0.00	38,306.00
40294 · ADMININSTRATIVE COST - INS	1,162.60	1,360.40
40200 · FRINGE - Other	0.00	60,725.82
Total 40200 · FRINGE	645,101.40	1,145,987.40
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	46,750.00	99.00
40330 · OTHER PROFESSIONAL SERVICES	32,282.81	403,743.00
40331 · AUDIT	16,888.00	20,000.00
40332 · SPECIAL INITIATIVE	1,165.79	0.00
40333 · PAYROLL SERVICES	14,989.07	18,500.00
40340 · TECHNICAL SERVICES	27,842.38	53,454.00
40300 · PROFESSIONAL SERVICES - Other	280.74	202.00
Total 40300 · PROFESSIONAL SERVICES	140,198.79	495,998.00
40335 · CONTRACTED SERVICE	50,200.07	358,744.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	716.72	0.00
40420 · MOWING	6,140.00	12,000.00
40421 · SANITATION SERVICE	3,496.15	5,100.00
40430 · FACILITIES/REPAIR/MAINTENANCE	57,138.77	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	24,077.96	19,814.61
40733 · FURNITURE	2,668.30	5,556.00
40734 · COMPUTERS	20,218.96	26,588.00
40850 · BUILDING REPAIR FUND	112.13	0.00
Total 40400 · REPAIR/MAINTENANCE	183,176.23	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	3,183.84	2,300.00
40532 · TELEPHONE	17,161.43	33,362.00
40540 · ADVERTISING	99.00	1,000.00
40550 · PRINTING	7,914.72	21,773.00
40605 · FOOD	4,609.44	18,810.00
40610 · SUPPLIES	61,503.52	216,644.96
40615 · JANITORIAL SUPPLIES	5,564.33	1,500.00
40650 · TECH RELATED SUPPLIES	0.00	4,250.00
40600 · OFFICE EXPENSE - Other	-610.00	0.00
Total 40600 · OFFICE EXPENSE	100,204.69	301,130.96

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40700 · PROGRAM EXPENSES			
40320 · EDUCATIONAL SERVICES		158,788.29	212,244.00
40339 · REGISTRATION FEE		43,003.22	24,385.68
40580 · TRAVEL		43,100.92	71,247.13
40640 · BOOKS/PERIODICALS		27,429.81	14,789.36
40720 · Interest on Loan		10,993.12	14,400.00
40700 · PROGRAM EXPENSES - Other		0.00	39,000.00
Total 40700 · PROGRAM EXPENSES		283,315.36	376,066.17
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		6,544.72	36,750.00
40933 · INDIRECT COSTS		365,590.34	688,141.26
40800 · OTHER EXPENSES - Other		386.45	187,798.80
Total 40800 · OTHER EXPENSES		397,847.51	961,115.06
40840 · CONTINGENCY		0.00	65,634.25
Total Expense		5,005,141.55	8,897,392.44
Net Income		383,969.58	0.00