

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

	TOTAL	
	Jul - Aug 21	Budget
Income		
30999 · BEGINNING BALANCE	0.00	4,652.61
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	3,285.20	32,852.00
31111 · MEMBERSHIPS	400.00	0.00
31510 · INTEREST	329.82	0.00
31636 · REGISTRATIONS	19,875.00	0.00
31800 · LOCAL GRANT RECEIPTS	3,500.00	652,695.94
31980 · REFUNDS & REIMBURSEMENTS	10,086.88	0.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	26,691.56	0.00
31996 · INDIRECT COSTS RECEIPTS	97,888.81	0.00
31999 · MISC. REVENUES	452.04	66,000.00
Total 31100 · UNRESTRICTED INCOME	162,509.31	751,547.94
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	10,716.80	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	709,027.29	121,731.50
Total 31310 · SLOTS/TUITION/BUY-IN	719,744.09	121,731.50
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	129,800.26	2,467,577.03
34500 · FEDERAL RECEIPTS	174,544.26	2,961,709.31
Total 33000 · RESTRICTED RECEIPTS	304,344.52	5,429,286.34
Total Income	1,186,597.92	6,307,218.39
Gross Profit	1,186,597.92	6,307,218.39
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	438,222.62	2,024,498.97
40130 · CLASSIFIED PERSONNEL	211,792.26	1,410,974.33
Total 40100 · PERSONNEL	650,014.88	3,435,473.30
40200 · FRINGE		
40211 · LIFE INSURANCE	38.82	107.00
40221 · SOC SEC TAX	12,451.07	87,649.66
40222 · MEDICARE TAX	9,062.98	45,444.96
40231 · TEACHER RETIREMENT	42,626.14	201,816.09
40232 · COUNTY RETIREMENT	53,089.33	320,830.63
40233 · HEALTH INSURANCE	26,558.86	177,416.40
40253 · UNEMPLOYMENT	146.81	3,761.00
40260 · WORKERS COMPENSATION	0.00	9,212.32
40294 · ADMININSTRATIVE COST - INS	310.64	3,626.00
40200 · FRINGE - Other	0.00	58,342.00
Total 40200 · FRINGE	144,284.65	908,206.06
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	0.00	25,000.00
40330 · OTHER PROFESSIONAL SERVICES	97,456.34	1,861.00
40331 · AUDIT	11,900.00	0.00

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40333 · PAYROLL SERVICES	2,297.74	0.00
40340 · TECHNICAL SERVICES	3,608.97	7,031.00
40300 · PROFESSIONAL SERVICES - Other	0.00	12,723.00
Total 40300 · PROFESSIONAL SERVICES	115,263.05	46,615.00
40335 · CONTRACTED SERVICE	44,942.84	289,712.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,479.73	0.00
40420 · MOWING	2,740.00	0.00
40421 · SANITATION SERVICE	2,800.19	0.00
40430 · FACILITIES/REPAIR/MAINTENANCE	59,974.49	14,000.00
40441 · RENT	0.00	40,831.00
40620 · UTILITIES - GAS/ELECTRIC	4,525.91	0.00
40648 · SOFTWARE/SOFTWARE MAINT	10,846.05	5,600.00
40733 · FURNITURE	21,610.85	1,550.00
40734 · COMPUTERS	1,242.64	22,641.00
40400 · REPAIR/MAINTENANCE - Other	0.00	500.00
Total 40400 · REPAIR/MAINTENANCE	105,219.86	85,122.00
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	25,410.56	0.00
40522 · PROPERTY INSURANCE	22,298.00	0.00
40529 · BONDING INSURANCE	328.81	0.00
Total 40500 · INSURANCE	48,037.37	0.00
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	361.34	250.00
40531 · POSTAGE	0.00	600.00
40532 · TELEPHONE	2,907.05	9,237.00
40550 · PRINTING	1,546.09	16,246.00
40605 · FOOD	316.85	300.00
40610 · SUPPLIES	71,693.73	185,990.00
40615 · JANITORIAL SUPPLIES	802.32	0.00
40650 · TECH RELATED SUPPLIES	0.00	540.00
Total 40600 · OFFICE EXPENSE	77,627.38	213,163.00
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	48,343.31	297,989.00
40339 · REGISTRATION FEE	18,943.65	39,607.81
40580 · TRAVEL	26,532.79	84,252.00
40640 · BOOKS/PERIODICALS	5,482.60	6,884.38
40720 · Interest on Loan	1,034.22	0.00
Total 40700 · PROGRAM EXPENSES	100,336.57	428,733.19
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	2,933.51	26,105.00
40933 · INDIRECT COSTS	97,888.81	512,676.60
40800 · OTHER EXPENSES - Other	0.00	339,883.80
Total 40800 · OTHER EXPENSES	100,822.32	878,665.40

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		TOTAL	
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40840 • CONTINGENCY		0.00	21,528.44
Total Expense		1,386,548.92	6,307,218.39
Net Income		-199,951.00	0.00