

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

	TOTAL	
	Jul - Dec 21	Budget
Income		
30999 · BEGINNING BALANCE	0.00	4,652.61
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	16,426.00	32,852.00
31111 · MEMBERSHIPS	242,587.70	60,000.00
31510 · INTEREST	735.85	0.00
31636 · REGISTRATIONS	36,960.00	10,000.00
31800 · LOCAL GRANT RECEIPTS	341,532.80	623,918.03
31980 · REFUNDS & REIMBURSEMENTS	13,699.31	0.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	46,957.07	0.00
31996 · INDIRECT COSTS RECEIPTS	278,776.17	0.00
31997 · RENT	59,830.00	0.00
31999 · MISC. REVENUES	47,845.17	66,000.00
33111 · SEEK FUNDS/ADA	101,338.44	202,677.00
Total 31100 · UNRESTRICTED INCOME	1,186,688.51	995,447.03
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	16,075.20	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	1,447,775.61	1,436,357.50
Total 31310 · SLOTS/TUITION/BUY-IN	1,463,850.81	1,436,357.50
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	618,587.64	2,467,577.03
34500 · FEDERAL RECEIPTS	1,158,038.74	4,769,922.31
Total 33000 · RESTRICTED RECEIPTS	1,776,626.38	7,237,499.34
Total Income	4,427,165.70	9,673,956.48
Cost of Goods Sold	0.00	0.00
Gross Profit	4,427,165.70	9,673,956.48
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,470,838.37	3,052,273.75
40120 · SUBSTITUTE TEACHERS	0.00	13,200.00
40130 · CLASSIFIED PERSONNEL	674,797.21	1,663,000.33
40100 · PERSONNEL - Other	0.00	160,000.00
Total 40100 · PERSONNEL	2,145,635.58	4,888,474.08
40200 · FRINGE		
40211 · LIFE INSURANCE	126.38	121.00
40221 · SOC SEC TAX	39,581.81	102,035.66
40222 · MEDICARE TAX	29,123.82	59,548.96
40231 · TEACHER RETIREMENT	133,700.96	232,370.09
40232 · COUNTY RETIREMENT	168,853.81	376,656.63
40233 · HEALTH INSURANCE	88,345.47	186,382.40
40253 · UNEMPLOYMENT	921.36	5,201.00
40260 · WORKERS COMPENSATION	0.00	11,644.32
40291 · SICK LEAVE PROGRAM	0.00	5,000.00
40294 · ADMININSTRATIVE COST - INS	1,011.24	3,732.00

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40200 · FRINGE - Other	0.00	182,791.00
Total 40200 · FRINGE	461,664.85	1,165,483.06
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	36,750.00	25,000.00
40330 · OTHER PROFESSIONAL SERVICES	126,191.65	91,861.00
40331 · AUDIT	20,500.00	0.00
40333 · PAYROLL SERVICES	7,418.55	3,500.00
40340 · TECHNICAL SERVICES	12,874.18	23,031.00
40300 · PROFESSIONAL SERVICES - Other	15.00	12,723.00
Total 40300 · PROFESSIONAL SERVICES	203,749.38	156,115.00
40335 · CONTRACTED SERVICE	87,647.11	459,025.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,788.72	0.00
40420 · MOWING	6,190.00	7,000.00
40421 · SANITATION SERVICE	4,590.05	3,500.00
40430 · FACILITIES/REPAIR/MAINTENANCE	71,946.41	56,000.00
40441 · RENT	59,830.00	40,831.00
40620 · UTILITIES - GAS/ELECTRIC	11,981.01	27,000.00
40648 · SOFTWARE/SOFTWARE MAINT	17,566.31	16,600.00
40733 · FURNITURE	9,110.85	1,550.00
40734 · COMPUTERS	23,902.11	27,024.00
40400 · REPAIR/MAINTENANCE - Other	0.00	5,500.00
Total 40400 · REPAIR/MAINTENANCE	206,905.46	185,005.00
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	25,410.56	24,200.00
40522 · PROPERTY INSURANCE	22,298.00	3,300.00
40529 · BONDING INSURANCE	328.81	275.00
Total 40500 · INSURANCE	48,037.37	27,775.00
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	722.68	635.00
40531 · POSTAGE	354.44	1,000.00
40532 · TELEPHONE	8,896.90	16,097.00
40550 · PRINTING	6,669.90	21,246.00
40605 · FOOD	5,145.27	1,300.00
40610 · SUPPLIES	154,072.16	792,247.00
40615 · JANITORIAL SUPPLIES	2,734.99	0.00
40650 · TECH RELATED SUPPLIES	0.00	540.00
Total 40600 · OFFICE EXPENSE	178,596.34	833,065.00
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	63,035.16	308,459.00
40339 · REGISTRATION FEE	31,477.65	44,607.81
40580 · TRAVEL	67,903.59	225,242.00
40640 · BOOKS/PERIODICALS	14,817.78	7,884.38
40720 · Interest on Loan	6,198.59	0.00

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40700 · PROGRAM EXPENSES - Other	0.00	1,200.00
Total 40700 · PROGRAM EXPENSES	183,432.77	587,393.19
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	5,622.59	19,105.00
40830 · DISTRICT RECORD FEE	7,500.00	30,000.00
40933 · INDIRECT COSTS	277,008.33	853,929.91
40800 · OTHER EXPENSES - Other	0.00	378,133.80
Total 40800 · OTHER EXPENSES	290,130.92	1,281,168.71
40840 · CONTINGENCY	0.00	90,452.44
Total Expense	3,805,799.78	9,673,956.48
Net Income	621,365.92	0.00