

**EXPLANATIONS OF THE SPENDING PLAN REPORT**  
**GENERAL FUND ONLY**

Enclosed you will find the spending plan reports for the month of August 2019. The differences, where significant, will be explained below.

**REVENUE:**

**Tuition Fees:**

The spending plan reflected an estimate this month of \$108,500 and actual tuition received was \$143,724, which is a positive difference of \$35,224. The district received a payment in the amount of \$33,053 from the MRDD which was not including in the spending plan this month. Typically, the district has received tuition revenue from the MRDD only in the month of April. The spending plan reflects an estimate in the amount of \$250,000 in the month of April. has received this revenue in the month of April. The district received just over \$256,000 from the MRDD last April.

**Miscellaneous Revenue:**

The spending plan reflected an estimate this month of \$3,000 and the district actually received \$7,693, which is a positive difference of \$4,693. The main reason for the difference was the reversal of the transaction in July which was posted as a negative receipt.

**Other State:**

The spending plan reflected an estimate this month of \$70,330 and the district actually received \$74,142, which is a positive difference of \$3,812. The reason for the positive difference is a result of receiving \$3,835 more in Casino Tax revenue than expected.

**EXPENDITURES:**

**Salaries:**

The spending plan reflected an estimate this month of \$1,925,670 and actual salaries were \$1,919,960, which is a positive difference of \$5,710. Certified salaries (111-139) were \$39 over plan and classified salaries (141-172) were \$5,749 under plan.

**Benefits:**

The spending plan reflected an estimate this month of \$768,735 and actual benefits were \$758,811, which is a positive difference of \$9,924. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$9,055 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$869 under plan as well.

**Contracted Services:**

The spending plan reflected an estimate this month of \$251,710 and actual expenditures were \$328,723, which is a negative difference of \$77,013. There were many positive and negative differences throughout this expenditure category. However, the main reason for the negative difference is a result of the lease payment for district multipurpose devices in the amount of \$90,773 which was including in the spending plan for July.

**Overall:**

The ending cash balance for August was estimated to be \$15,616,300 and the actual ending cash balance was \$18,424,803, which is a positive difference of \$2,808,503.

Revenue for the month was about \$47,000 over plan and expenditures were about \$53,700 over plan. Although this positive difference of more than \$2.8 million is nice, I am fairly confident the majority of it will disappear by the end of September.

**KENSTON LOCAL SCHOOL DISTRICT**  
**SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND**  
**FOR THE MONTH ENDED: AUGUST 2019**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
<b>Beginning Cash Balance</b>	18,143,675	20,958,945	2,815,270	11,338,823	11,338,823	0	11,338,823	11,338,823	0		12,653,723	
<b>Revenue Sources:</b>												
Real Estate Taxes	0	0	0	10,000,000	12,708,600	2,708,600	10,000,000	12,708,600	2,708,600		13,025,340	
Tuition Fees	108,500	143,724	35,224	222,000	260,512	38,512	222,000	260,512	38,512		260,619	
Earnings on Investments	25,000	30,744	5,744	40,000	46,975	6,975	40,000	46,975	6,975		86,515	
Miscellaneous	3,000	7,693	4,693	3,500	5,694	2,194	3,500	5,694	2,194		(1,066)	
Revenue-in-Lieu	0	0	0	0	0	0	0	0	0		0	
State Foundation	329,410	326,801	(2,609)	658,820	656,035	(2,785)	658,820	656,035	(2,785)		639,248	
Homestead & Rollback	0	0	0	0	0	0	0	0	0		1,641,686	
Other State	70,330	74,142	3,812	70,660	74,449	3,789	70,660	74,449	3,789		74,358	
Federal - Medicaid	0	0	0	0	37	37	0	37	37		43,293	
Non-Operational	0	100	100	0	100	100	0	100	100		0	
<b>Total Revenue</b>	<b>536,240</b>	<b>583,204</b>	<b>46,964</b>	<b>10,994,980</b>	<b>13,752,402</b>	<b>2,757,422</b>	<b>10,994,980</b>	<b>13,752,402</b>	<b>2,757,422</b>		<b>15,769,993</b>	
<b>Expenditure Categories:</b>												
Salaries	1,925,670	1,919,960	5,710	3,719,205	3,710,258	8,947	3,719,205	3,710,258	8,947		3,612,191	
Benefits	768,735	758,811	9,924	1,544,503	1,518,612	25,891	1,544,503	1,518,612	25,891		1,412,511	
Contracted Services	251,710	328,723	(77,013)	1,006,595	1,008,343	(1,748)	1,006,595	1,008,343	(1,748)		612,294	
Supplies/Materials	75,500	72,589	2,911	135,500	130,174	5,326	135,500	130,174	5,326		121,262	
New Equipment	25,000	20,965	4,035	220,000	212,066	7,934	220,000	212,066	7,934		463,876	
Dues, Fees, Other	17,000	16,298	702	91,700	86,969	4,731	91,700	86,969	4,731		355,345	
Other Non-Operating	0	0	0	0	0	0	0	0	0		106,000	
<b>Total Expenditures</b>	<b>3,063,615</b>	<b>3,117,346</b>	<b>(53,731)</b>	<b>6,717,503</b>	<b>6,666,422</b>	<b>51,081</b>	<b>6,717,503</b>	<b>6,666,422</b>	<b>51,081</b>		<b>6,683,479</b>	
<b>Financial Condition this Month</b>	<b>(2,527,375)</b>	<b>(2,534,142)</b>	<b>(6,767)</b>	<b>4,277,477</b>	<b>7,085,980</b>	<b>2,808,503</b>	<b>4,277,477</b>	<b>7,085,980</b>	<b>2,808,503</b>		<b>9,086,514</b>	
<b>Ending Cash Balance</b>	<b>15,616,300</b>	<b>18,424,803</b>	<b>2,808,503</b>	<b>15,616,300</b>	<b>18,424,803</b>	<b>2,808,503</b>	<b>15,616,300</b>	<b>18,424,803</b>	<b>2,808,503</b>		<b>21,740,237</b>	

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**ALL SALARIES - AUGUST 2019**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,293,225	1,292,590	635	2,585,390	2,585,383	7	2,585,390	2,585,383	7
112 - Substitutes	0	0	0	0	92	(92)	0	92	(92)
113 - Supplemental Contr.	22,000	22,843	(843)	52,000	53,573	(1,573)	52,000	53,573	(1,573)
119 - Other Cert. Salaries	1,405	1,546	(141)	2,810	2,483	327	2,810	2,483	327
121 - Sick Leave	0	0	0	0	0	0	0	0	0
122 - Personal Leave	0	0	0	0	0	0	0	0	0
123 - Vacation Leave	0	0	0	0	0	0	0	0	0
124 - Holiday Pay	0	0	0	0	0	0	0	0	0
125 - Professional Leave	0	0	0	0	0	0	0	0	0
127 - Jury Duty	0	0	0	0	0	0	0	0	0
131 - Calamity Pay	0	0	0	0	0	0	0	0	0
132 - Severance Pay	113,600	113,290	310	113,600	113,290	310	113,600	113,290	310
139 - Medical Waiver	0	0	0	0	0	0	0	0	0
<b>TOTAL - CERTIFIED</b>	<b>1,430,230</b>	<b>1,430,269</b>	<b>(39)</b>	<b>2,753,800</b>	<b>2,754,821</b>	<b>(1,021)</b>	<b>2,753,800</b>	<b>2,754,821</b>	<b>(1,021)</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	420,190	411,747	8,443	837,905	826,330	11,575	837,905	826,330	11,575
142 - Substitutes	42,100	41,218	882	83,250	82,620	630	83,250	82,620	630
143 - Supplemental Contr.	0	0	0	0	0	0	0	0	0
144 - Overtime	3,150	6,234	(3,084)	9,750	12,699	(2,949)	9,750	12,699	(2,949)
149 - Other Class. Salaries	18,000	18,238	(238)	21,000	21,278	(278)	21,000	21,278	(278)
151 - Sick Leave	0	0	0	0	0	0	0	0	0
152 - Personal Leave	0	0	0	0	0	0	0	0	0
153 - Vacation Leave	0	0	0	0	0	0	0	0	0
154 - Holiday Pay	0	0	0	0	0	0	0	0	0
155 - Professional Leave	0	0	0	0	0	0	0	0	0
157 - Jury Duty	0	0	0	0	0	0	0	0	0
161 - Calamity Pay	0	0	0	0	0	0	0	0	0
162 - Severance Pay	10,000	9,922	78	10,000	9,922	78	10,000	9,922	78
169 - Medical Waiver	0	(150)	150	0	(300)	300	0	(300)	300
171 - Board of Education	0	0	0	0	0	0	0	0	0
172 - AV Students	2,000	2,482	(482)	3,500	2,888	612	3,500	2,888	612
<b>TOTAL - CLASSIFIED</b>	<b>495,440</b>	<b>489,691</b>	<b>5,749</b>	<b>965,405</b>	<b>955,437</b>	<b>9,968</b>	<b>965,405</b>	<b>955,437</b>	<b>9,968</b>

<b>GRAND TOTAL - SALARIES</b>	<b>1,925,670</b>	<b>1,919,960</b>	<b>5,710</b>	<b>3,719,205</b>	<b>3,710,258</b>	<b>8,947</b>	<b>3,719,205</b>	<b>3,710,258</b>	<b>8,947</b>
-------------------------------	------------------	------------------	--------------	------------------	------------------	--------------	------------------	------------------	--------------

**KENSTON LOCAL SCHOOL DISTRICT  
DETAILED SPENDING PLAN REPORT  
ALL BENEFITS - AUGUST 2019**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	198,550	194,193	4,357	398,260	388,590	9,670	398,260	388,590	9,670
212 - STRS Pick-up	11,581	10,626	955	23,040	22,417	623	23,040	22,417	623
213 - Medicare Pick-up	1,473	2,870	(1,397)	2,931	2,870	61	2,931	2,870	61
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	271,305	268,509	2,796	542,610	537,103	5,507	542,610	537,103	5,507
242 - Life Insurance	1,045	1,560	(515)	2,090	3,101	(1,011)	2,090	3,101	(1,011)
243 - Dental	17,030	16,724	306	34,060	33,486	574	34,060	33,486	574
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	19,091	16,538	2,553	38,283	36,021	2,262	38,283	36,021	2,262
261 - Worker's Comp	0	0	0	0	0	0	0	0	0
281 - Unemployment	0	0	0	0	0	0	0	0	0
<b>TOTAL - CERTIFIED</b>	<b>520,075</b>	<b>511,020</b>	<b>9,055</b>	<b>1,041,273</b>	<b>1,023,588</b>	<b>17,685</b>	<b>1,041,273</b>	<b>1,023,588</b>	<b>17,685</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	71,037	69,115	1,922	143,605	142,445	1,160	143,605	142,445	1,160
222 - SERS Pick-up	11,246	13,013	(1,767)	22,416	21,475	941	22,416	21,475	941
223 - Medicare Pick-up	1,482	2,835	(1,353)	2,955	2,835	120	2,955	2,835	120
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,045	149,848	(803)	302,440	299,667	2,773	302,440	299,667	2,773
252 - Life Insurance	620	0	620	1,240	0	1,240	1,240	0	1,240
253 - Dental	8,130	8,148	(18)	16,630	16,262	368	16,630	16,262	368
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	7,039	4,832	2,207	13,882	12,340	1,542	13,882	12,340	1,542
262 - Worker's Comp	0	0	0	0	0	0	0	0	0
282 - Unemployment	61	0	61	61	0	61	61	0	61
<b>TOTAL - CLASSIFIED</b>	<b>248,660</b>	<b>247,791</b>	<b>869</b>	<b>503,230</b>	<b>495,024</b>	<b>8,206</b>	<b>503,230</b>	<b>495,024</b>	<b>8,206</b>

<b>GRAND TOTAL - BENEFITS</b>	<b>768,735</b>	<b>758,811</b>	<b>9,924</b>	<b>1,544,503</b>	<b>1,518,612</b>	<b>25,891</b>	<b>1,544,503</b>	<b>1,518,612</b>	<b>25,891</b>
-------------------------------	----------------	----------------	--------------	------------------	------------------	---------------	------------------	------------------	---------------

**KENSTON LOCAL SCHOOL DISTRICT**  
**DETAILED SPENDING PLAN REPORT**  
**CONTRACTED SERVICES - AUGUST 2019**

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	0	0	0	0	11,607	(11,607)	0	11,607	(11,607)
412 - Instruction Improv. Services	0	0	0	0	6,375	(6,375)	0	6,375	(6,375)
413 - Health Services	0	0	0	0	0	0	0	0	0
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	2,000	0	2,000	12,000	9,834	2,166	12,000	9,834	2,166
419 - Other Prof. & Tech. Services	35,000	32,770	2,230	65,000	61,954	3,046	65,000	61,954	3,046
422 - Garbage Removal	2,000	1,680	320	4,000	3,712	288	4,000	3,712	288
423 - Repair & Maintenance Services	25,000	22,600	2,400	155,000	154,780	220	155,000	154,780	220
424 - Property & Fleet Insurance	0	0	0	118,050	118,212	(162)	118,050	118,212	(162)
425 - Rentals	1,000	1,059	(59)	1,000	1,367	(367)	1,000	1,367	(367)
426 - Lease Purchase Agreements	0	90,773	(90,773)	96,075	90,773	5,302	96,075	90,773	5,302
431 - Certified Mileage	2,000	1,900	100	6,000	5,872	128	6,000	5,872	128
432 - Cert. Meeting Expenses	1,500	1,163	337	5,000	3,979	1,021	5,000	3,979	1,021
433 - Non-Cert. Mileage	0	68	(68)	250	179	71	250	179	71
434 - Non-Cert. Meeting Expenses	1,000	1,025	(25)	1,000	1,065	(65)	1,000	1,065	(65)
439 - Other Travel/Mtg. Expenses	0	152	(152)	0	152	(152)	0	152	(152)
441 - Telephone Services	2,050	1,956	94	4,100	5,227	(1,127)	4,100	5,227	(1,127)
443 - Postage	3,000	3,398	(398)	5,000	5,198	(198)	5,000	5,198	(198)
444 - Postage Machine Rental	0	379	(379)	1,300	379	921	1,300	379	921
445 - Messenger Service	0	0	0	0	0	0	0	0	0
446 - Advertising	0	0	0	0	0	0	0	0	0
451 - Electricity Services	42,000	40,624	1,376	82,000	82,481	(481)	82,000	82,481	(481)
452 - Water & Sewer Services	7,000	6,632	368	7,000	6,632	368	7,000	6,632	368
453 - Gas Services	8,000	8,177	(177)	38,000	38,332	(332)	38,000	38,332	(332)
461 - Printing & Binding	12,000	11,191	809	22,000	20,926	1,074	22,000	20,926	1,074
469 - Other Craft/Trade Services	2,500	2,550	(50)	2,500	2,550	(50)	2,500	2,550	(50)
471 - Tuition to other Districts	30,000	27,165	2,835	230,000	227,499	2,501	230,000	227,499	2,501
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	40,000	39,738	262	80,000	79,781	219	80,000	79,781	219
476 - Vocational Ed. Tuition	4,000	3,919	81	8,000	7,838	162	8,000	7,838	162
477 - Open Enrollment Tuition	8,330	8,353	(23)	16,660	16,706	(46)	16,660	16,706	(46)
478 - Community Schools	8,330	8,193	137	16,660	16,391	269	16,660	16,391	269
479 - Other Tuitions	15,000	13,258	1,742	20,000	17,674	2,326	20,000	17,674	2,326
483 - Purchased Student Transp.	0	0	0	10,000	10,868	(868)	10,000	10,868	(868)
<b>Total Contracted Services</b>	<b>251,710</b>	<b>328,723</b>	<b>(77,013)</b>	<b>1,006,595</b>	<b>1,008,343</b>	<b>(1,748)</b>	<b>1,006,595</b>	<b>1,008,343</b>	<b>(1,748)</b>

**KENSTON LOCAL SCHOOL DISTRICT**  
**DETAILED SPENDING PLAN REPORT**  
**MATERIALS/SUPPLIES & DUES/FEES - AUGUST 2019**

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	30,000	28,724	1,276	35,000	35,729	(729)	35,000	35,729	(729)
512 - Office Supplies	2,000	2,100	(100)	6,000	5,284	716	6,000	5,284	716
514 - Health & Hygiene Supplies	0	0	0	0	0	0	0	0	0
516 - Software Materials	0	254	(254)	15,000	14,776	224	15,000	14,776	224
519 - Other General Supplies	9,000	8,480	520	10,000	9,474	526	10,000	9,474	526
521 - New Textbooks	2,000	1,452	548	2,000	1,452	548	2,000	1,452	548
522 - Replacement Textbooks	0	0	0	0	0	0	0	0	0
526 - Textbooks - CCP	0	330	(330)	0	330	(330)	0	330	(330)
531 - Library Books	1,000	1,280	(280)	1,000	1,247	(247)	1,000	1,247	(247)
542 - Periodicals	0	101	(101)	500	301	199	500	301	199
543 - Electronic Media	0	0	0	0	0	0	0	0	0
569 - Other Food Items	0	(300)	300	1,000	(252)	1,252	1,000	(252)	1,252
572 - Cust & Maint. Supplies	30,000	28,903	1,097	50,000	47,739	2,261	50,000	47,739	2,261
573 - Office Furniture	1,500	1,265	235	7,000	6,481	519	7,000	6,481	519
581 - Bus Supplies	0	0	0	8,000	7,613	387	8,000	7,613	387
582 - Bus Fuel	0	0	0	20,000	18,836	1,164	20,000	18,836	1,164
583 - Tires & Tubes	0	0	0	5,500	5,216	284	5,500	5,216	284
590 - Other Supplies/Materials	0	0	0	8,000	7,613	387	8,000	7,613	387
<b>Total Materials/Supplies</b>	<b>75,500</b>	<b>72,589</b>	<b>2,911</b>	<b>169,000</b>	<b>161,839</b>	<b>7,161</b>	<b>169,000</b>	<b>161,839</b>	<b>7,161</b>

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	1,000	539	461	13,000	12,017	983	13,000	12,017	983
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,500	1,455	45	3,000	2,910	90	3,000	2,910	90
845 - County Auditor/Treas. Fees	0	0	0	0	0	0	0	0	0
846 - Election Expense	0	0	0	0	0	0	0	0	0
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Bank Service Charges	12,000	12,219	(219)	15,200	13,277	1,923	15,200	13,277	1,923
849 - Other Dues/Fees	2,500	2,085	415	2,500	2,085	415	2,500	2,085	415
851 - Liability Insurance	0	0	0	57,000	55,825	1,175	57,000	55,825	1,175
853 - Performance Bonds	0	0	0	1,000	855	145	1,000	855	145
864 - Settlements	0	0	0	0	0	0	0	0	0
870 - Tax Assessments	0	0	0	0	0	0	0	0	0
889 - Awards/Prizes	0	0	0	0	0	0	0	0	0
899 - Miscellaneous	0	0	0	0	0	0	0	0	0
<b>Total Dues &amp; Fees</b>	<b>17,000</b>	<b>16,298</b>	<b>702</b>	<b>91,700</b>	<b>86,969</b>	<b>4,731</b>	<b>91,700</b>	<b>86,969</b>	<b>4,731</b>