

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

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

REVENUE:

Tuition Fees:

The spending plan reflected an estimate this month of \$109,500 and actual tuition fees were \$83,090, which is a negative difference of \$26,410. I believe this is more of an issue of timing given that there was a negative difference last month and a positive difference in the month of October.

Through December, the spending plan reflected an estimate of \$509,000 and actual tuition fees were \$519,226, which is a positive difference of \$10,226. This is primarily a result of the receipt of just over \$33,050 in August from the MRDD which was not anticipated. Typically, the district has received tuition revenue from the MRDD only in the month of April. If not for the receipt from the MRDD in August, this revenue source would have a negative difference of about \$23,000, which I believe is an issue of timing.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,937,670 and actual salaries were \$1,874,898, which is a positive difference of \$62,772. Certified salaries (111-139) were \$48,944 under plan and classified salaries (141-172) were \$13,828 under plan as well.

Certified salaries were under plan primarily because substitutes (112) and supplemental contracts (113) combined were \$43,048 under plan. Last month supplemental contracts were about \$42,500 higher than the estimate and this month supplemental contracts were about \$33,000 less than the estimate.

Classified salaries were under plan primarily as a result of the positive difference of \$13,133 in regular salaries (141). A review of the individual spending plans related to classified salaries revealed that regular salaries in transportation (drivers, aides and additional transportation) were about \$11,400 under plan.

Through December, the spending plan reflected an estimate of \$11,378,500 and actual expenditures were \$11,289,436, which is a positive difference of \$89,064 or about 8/10ths of 1%. Certified salaries (111-139) are \$28,430 under plan and classified salaries (141-172) are \$60,634 under plan as well.

The primary reason for the positive difference of \$28,430 in certified salaries is a result of the positive difference in substitutes (112) of \$22,521.

The primary reason for the positive difference of \$60,634 in classified salaries is a result of the positive difference in regular salaries (141) of \$47,142 combined with the positive difference in overtime (144) of \$16,716. Upon further review of payroll subgroup spending plans, it was determined that this positive difference in regular salaries is primarily in the area of transportation related to drivers, academic and athletic trips and additional transportation. These areas combined had a positive difference of just under \$45,450, which I believe is more of an issue of timing.

Benefits:

The spending plan reflected an estimate this month of \$778,168 and actual expenditures were \$760,717, which is a positive difference of \$17,451. Certified benefits were \$13,671 under plan and classified benefits were \$3,780 under plan as well.

Through December, the spending plan reflected an estimate of \$4,721,329 and actual expenditures were \$4,631,078, which is a positive difference of \$90,251. Certified benefits were \$64,534 under plan and classified benefits were \$25,717 under plan as well.

For the most part, the reason for the positive difference of \$90,251 has to do with the positive differences in both retirement line accounts (220 & 221), which combined are \$66,511 under plan. I am relatively certain this is an issue of timing; however, it could also be that the retirement amounts for the year were overestimated.

Contracted Services:

The spending plan reflected an estimate this month of \$522,620 and actual expenditures were \$584,072, which is a negative difference of \$61,452. As is the case every month, there are many positive and negative differences throughout this expenditure category. Often times this is merely a result of timing issues from one month to the next. The primary reason for the large negative difference this month is in tuitions (471), which had a negative difference of almost \$143,300. Last month tuitions had a positive difference of just under \$130,000. Additionally, data processing (416) reflected an estimate of just under \$90,000 but there were no expenditures this month (timing issue). This positive difference of almost \$90,000 combined with the negative difference in tuitions of almost \$143,300 resulted in a negative difference of about \$53,300 for the month.

Through December, the spending plan reflected an estimate of \$2,630,245 and actual expenditures were \$2,530,445, which is a positive difference of \$99,800. As one would suspect, there are positive and negative differences throughout this

category, but really only one (1) that is significant. Through December, data processing (416) has a positive difference of just under \$90,000 and I am confident this is merely an issue of timing.

Materials/Supplies:

The spending plan reflected an estimate this month of \$58,000 and actual expenditures were \$62,400, which is a negative difference of \$4,400. As is the case every month there are positive and negative differences throughout this expenditure category. However, this month the larger positive differences were almost completely negated by the larger negative differences.

Through December, the spending plan reflected an estimate of \$554,900 and actual expenditures were \$544,847, which is a positive difference of \$10,053. As one would suspect, there are positive and negative differences throughout this category similar to that of contracted services.

There are only three (3) line accounts have a positive or negative difference greater than \$10,000 and combined have a positive difference of \$21,153. Software (516) has a positive difference of \$19,522, new textbooks (521) has a positive difference of \$15,893 and bus supplies has a negative difference of \$14,262. I am relatively certain there are a few issues of timing related to this category.

Dues, Fees, Other:

The spending plan reflected an estimate this month of \$42,500 and actual expenditures were \$15,447, which is a positive difference of \$27,053. As is the case every month there are positive and negative differences throughout this expenditure category. However, this month there was only one (1) line account that had a negative difference and it was less than \$600.

There were four (4) line accounts that had a positive difference of at least \$4,000 and combined the total positive difference of these four (4) line accounts was \$25,877. After further review of these four (4) line accounts, I am relatively certain that the positive differences are a result of the fact that the budget amounts were overestimated.

Through December, the spending plan reflected an estimate of \$415,890 and actual expenditures were \$353,673, which is a positive difference of \$62,217. As one would suspect, there are positive and negative differences throughout this category; however, there is only one (1) that has a negative difference and it is less than \$750.

There were four (4) line accounts that had a positive difference of at least \$7,000 and combined the total positive difference of these four (4) line accounts was \$50,258. After further review of these four (4) line accounts, I am relatively certain that the positive differences are a result of the fact that the budget amounts were overestimated.

Overall:

The ending cash balance for December was estimated to be \$10,118,171 and the actual ending cash balance was \$10,790,008, which is a positive difference of \$671,837. Revenue for the month was about \$24,500 under plan and expenditures were about \$44,300 under plan.

Through December, revenue is about \$304,800 over plan and expenditures are about \$367,200 under plan. There are a few insignificant timing issues related to benefits, contract services and supplies and there is one (1) significant timing issue related to contract services that will have a negative impact of about \$90,000 to the current positive difference of \$671,837.

KENSTON LOCAL SCHOOL DISTRICT
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: DECEMBER 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
Beginning Cash Balance	12,986,289	13,638,432	652,143	16,968,821	17,378,315	409,494	11,338,823	11,338,823	0		12,653,723	
Revenue Sources:												
Real Estate Taxes	0	0	0	0	0	0	13,907,550	14,119,150	211,600		13,027,063	
Tuition Fees	109,500	83,090	(26,410)	185,500	156,736	(28,764)	509,000	519,226	10,226		425,124	
Earnings on Investments	30,000	24,292	(5,708)	105,000	144,057	39,057	185,000	241,127	56,127		191,447	
Miscellaneous	2,500	3,832	1,332	8,000	16,984	8,984	15,000	32,330	17,330		(1,393)	
Revenue-in-Lieu	0	0	0	0	0	0	200,000	202,141	2,141		0	
State Foundation	329,410	337,539	8,129	988,230	980,481	(7,749)	1,976,460	1,966,001	(10,459)		2,035,218	
Homestead & Rollback	0	0	0	1,641,772	1,650,079	8,307	1,641,772	1,650,079	8,307		1,641,686	
Other State	330	306	(24)	990	916	(74)	71,980	75,671	3,691		74,358	
Federal - Medicaid	2,000	157	(1,843)	6,000	3,418	(2,582)	6,000	3,728	(2,272)		140,362	
Non-Operational	0	0	0	130,000	134,507	4,507	210,000	218,090	8,090		187,681	
Total Revenue	473,740	449,216	(24,524)	3,065,492	3,087,178	21,686	18,722,762	19,027,543	304,781		17,721,546	
Expenditure Categories:												
Salaries	1,937,670	1,874,898	62,772	5,798,660	5,730,637	68,023	11,378,500	11,289,436	89,064		10,995,737	
Benefits	778,168	760,717	17,451	2,335,752	2,286,576	49,176	4,721,329	4,631,078	90,251		4,567,718	
Contracted Services	522,620	584,072	(61,452)	1,383,640	1,312,012	71,628	2,630,245	2,530,445	99,800		2,269,293	
Supplies/Materials	58,000	62,400	(4,400)	257,500	258,570	(1,070)	521,400	513,182	8,218		473,933	
New Equipment	3,000	106	2,894	53,000	43,454	9,546	276,150	258,544	17,606		903,764	
Dues, Fees, Other	42,500	15,447	27,053	87,690	44,236	43,454	415,890	353,673	62,217		423,705	
Other Non-Operating	0	0	0	0	0	0	0	0	0		256,000	
Total Expenditures	3,341,958	3,297,640	44,318	9,916,242	9,675,485	240,757	19,943,514	19,576,358	367,156		19,890,150	
Financial Condition this Month	(2,868,218)	(2,848,424)	19,794	(6,850,750)	(6,588,307)	262,443	(1,220,752)	(548,815)	671,937		(2,168,604)	
Ending Cash Balance	10,118,071	10,790,008	671,937	10,118,071	10,790,008	671,937	10,118,071	10,790,008	671,937		10,485,119	

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - DECEMBER 2019

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
111 - Regular Salaries	1,338,705	1,331,787	6,918	4,016,115	4,012,563	3,552	7,943,565	7,932,458	11,107
112 - Substitutes	45,000	35,003	9,997	127,000	105,888	21,112	144,000	121,479	22,521
113 - Supplemental Contr.	80,000	46,949	33,051	250,000	254,222	(4,222)	342,000	347,884	(5,884)
119 - Other Cert. Salaries	1,425	1,347	78	4,275	2,036	2,239	10,055	8,579	1,476
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	0	0	0	0	0	0	113,600	113,290	310
139 - Medical Waiver	0	1,100	(1,100)	0	1,100	(1,100)	0	1,100	(1,100)
TOTAL - CERTIFIED	1,465,130	1,416,186	48,944	4,397,390	4,375,809	21,581	8,553,220	8,524,790	28,430

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
141 - Regular Salaries	438,015	424,882	13,133	1,317,045	1,284,044	33,001	2,592,880	2,545,738	47,142
142 - Substitutes	9,950	12,395	(2,445)	30,950	37,468	(6,518)	126,850	131,811	(4,961)
143 - Supplemental Contr.	0	0	0	5,000	0	5,000	5,000	0	5,000
144 - Overtime	13,575	6,985	6,590	37,275	18,866	18,409	53,050	36,334	16,716
149 - Other Class. Salaries	0	75	(75)	0	75	(75)	22,000	22,879	(879)
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	0	0	0	0	0	0	10,000	9,922	78
169 - Medical Waiver	0	0	0	0	0	0	0	(391)	391
171 - Board of Education	11,000	14,375	(3,375)	11,000	14,375	(3,375)	11,000	14,375	(3,375)
172 - AV Students	0	0	0	0	0	0	4,500	3,978	522
TOTAL - CLASSIFIED	472,540	458,712	13,828	1,401,270	1,354,828	46,442	2,825,280	2,764,646	60,634

GRAND TOTAL - SALARIES	1,937,670	1,874,898	62,772	5,798,660	5,730,637	68,023	11,378,500	11,289,436	89,064
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KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - DECEMBER 2019

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,960	193,419	13,541	622,330	583,257	39,073	1,221,750	1,171,147	50,603
212 - STRS Pick-up	11,703	11,451	252	35,110	34,217	893	70,235	68,017	2,218
213 - Medicare Pick-up	1,489	1,468	21	4,466	4,386	80	8,933	8,715	218
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	267,985	269,756	(1,771)	803,955	804,004	(49)	1,629,250	1,623,792	5,458
242 - Life Insurance	1,031	981	50	3,093	3,571	(478)	6,214	7,404	(1,190)
243 - Dental	16,800	16,852	(52)	50,400	50,335	65	101,260	100,614	646
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	21,244	19,614	1,630	63,762	60,574	3,188	122,374	115,794	6,580
261 - Worker's Comp	0	0	0	0	0	0	0	0	0
281 - Unemployment	0	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	527,212	513,541	13,671	1,583,116	1,540,344	42,772	3,160,017	3,095,483	64,534

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	72,800	70,716	2,084	218,400	215,365	3,035	489,525	473,617	15,908
222 - SERS Pick-up	11,202	11,098	104	33,613	33,328	285	67,231	65,901	1,330
223 - Medicare Pick-up	1,477	1,416	61	4,431	4,252	179	8,862	8,503	359
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,425	148,946	479	448,275	449,310	(1,035)	900,140	899,621	519
252 - Life Insurance	615	604	11	1,845	1,220	625	3,700	2,036	1,664
253 - Dental	8,055	8,228	(173)	24,165	24,785	(620)	48,850	49,256	(406)
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	6,852	6,022	830	20,318	17,826	2,492	40,822	36,104	4,718
262 - Worker's Comp	0	0	0	0	0	0	0	0	0
282 - Unemployment	530	146	384	1,590	146	1,444	2,181	557	1,624
TOTAL - CLASSIFIED	250,956	247,176	3,780	752,637	746,232	6,405	1,561,312	1,535,595	25,717
GRAND TOTAL - BENEFITS	778,168	760,717	17,451	2,335,752	2,286,576	49,176	4,721,329	4,631,078	90,251

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: DECEMBER 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	0	0	2,000	13,779	(11,779)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	1,000	0	1,000	2,000	395	1,605	2,500	872	1,628
416 - Data Processing Services	89,750	0	89,750	89,750	0	89,750	89,750	0	89,750
418 - Legal Services	12,000	1,325	10,675	23,000	4,736	18,264	38,000	17,306	20,694
419 - Other Prof. & Tech. Services	28,000	49,627	(21,627)	96,000	142,449	(46,449)	231,000	276,810	(45,810)
422 - Garbage Removal	1,800	1,680	120	5,400	5,354	46	11,200	10,889	311
423 - Repair & Maintenance Services	15,000	13,787	1,213	57,500	64,317	(6,817)	242,500	252,835	(10,335)
424 - Property & Fleet Insurance	0	0	0	0	0	0	118,050	118,212	(162)
425 - Rentals	0	1,694	(1,694)	1,000	7,806	(6,806)	3,000	7,629	(4,629)
426 - Lease Purchase Agreements	0	0	0	0	3,069	(3,069)	96,075	93,842	2,233
431 - Certified Mileage	4,000	3,132	868	8,000	4,582	3,418	15,000	11,300	3,700
432 - Cert. Meeting Expenses	3,000	716	2,284	7,000	5,109	1,891	12,500	9,544	2,956
433 - Non-Cert. Mileage	1,000	526	474	3,500	1,200	2,300	3,750	1,379	2,371
434 - Non-Cert. Meeting Expenses	3,000	1,804	1,196	6,000	5,941	59	9,500	9,324	176
439 - Other Travel/Mtg. Expenses	6,000	0	6,000	6,000	1,129	4,871	6,500	1,851	4,649
441 - Telephone Services	2,050	3,250	(1,200)	6,150	7,215	(1,065)	12,300	12,890	(590)
443 - Postage	860	0	860	5,360	2,300	3,060	11,360	7,498	3,862
444 - Postage Machine Rental	0	411	(411)	1,300	1,209	91	2,600	1,999	601
445 - Messenger Service	0	0	0	200	57	143	200	57	143
446 - Advertising	0	0	0	0	0	0	0	0	0
451 - Electricity Services	42,500	40,777	1,723	124,500	139,495	(14,995)	246,500	253,060	(6,560)
452 - Water & Sewer Services	0	6,632	(6,632)	10,000	13,264	(3,264)	17,000	19,896	(2,896)
453 - Gas Services	8,000	14,034	(6,034)	24,000	35,194	(11,194)	70,000	81,113	(11,113)
461 - Printing & Binding	0	0	0	0	0	0	22,000	20,926	1,074
469 - Other Craft/Trade Services	0	0	0	0	0	0	8,000	8,492	(492)
471 - Tuition to other Districts	220,000	363,264	(143,264)	650,000	635,373	14,627	880,000	853,651	26,349
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	45,000	42,934	2,066	140,000	124,526	15,474	260,000	240,621	19,379
476 - Vocational Ed. Tuition	4,000	4,803	(803)	12,000	12,747	(747)	24,000	24,504	(504)
477 - Open Enrollment Tuition	8,330	6,233	2,097	24,990	21,875	3,115	49,980	46,934	3,046
478 - Community Schools	8,330	6,574	1,756	24,990	19,028	5,962	49,980	43,612	6,368
479 - Other Tuitions	10,000	8,171	1,829	30,000	24,094	5,906	60,000	49,204	10,796
483 - Purchased Student Transp.	9,000	12,698	(3,698)	25,000	29,548	(4,548)	35,000	40,416	(5,416)
Total Contracted Services	522,620	584,072	(61,452)	1,383,640	1,312,012	71,628	2,630,245	2,530,445	99,800

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - MATERIALS/SUPPLIES & DUES/FEES
FOR THE MONTH ENDED: DECEMBER 2019

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	10,000	11,144	(1,144)	34,000	35,205	(1,205)	89,000	91,611	(2,611)
512 - Office Supplies	3,000	2,914	86	10,000	8,632	1,368	20,000	18,179	1,821
514 - Health & Hygiene Supplies	500	0	500	500	0	500	1,500	840	660
516 - Software Materials	0	2,224	(2,224)	40,000	20,461	19,539	65,600	46,078	19,522
519 - Other General Supplies	2,000	1,114	886	7,000	15,776	(8,776)	19,000	26,688	(7,688)
521 - New Textbooks	0	0	0	20,000	3,515	16,485	42,000	26,107	15,893
522 - Replacement Textbooks	0	0	0	1,000	9	991	1,000	(19)	1,019
526 - Textbooks - CCP	0	0	0	10,000	17,596	(7,596)	10,000	17,926	(7,926)
531 - Library Books	0	0	0	1,000	1,367	(367)	2,000	2,781	(781)
542 - Periodicals	0	146	(146)	1,000	1,229	(229)	2,000	1,877	123
543 - Electronic Media	0	0	0	0	0	0	0	0	0
569 - Other Food Items	2,000	388	1,612	6,500	2,785	3,715	12,800	5,965	6,835
572 - Cust & Maint. Supplies	10,000	4,200	5,800	30,000	38,851	(8,851)	95,000	99,788	(4,788)
573 - Office Furniture	0	5,704	(5,704)	4,000	5,704	(1,704)	12,000	12,279	(279)
581 - Bus Supplies	5,000	11,242	(6,242)	19,000	34,621	(15,621)	47,000	61,262	(14,262)
582 - Bus Fuel	25,000	19,904	5,096	70,000	67,760	2,240	112,000	108,288	3,712
583 - Tires & Tubes	0	3,420	(3,420)	3,000	4,430	(1,430)	15,500	16,906	(1,406)
590 - Other Supplies/Materials	500	0	500	500	629	(129)	8,500	8,291	209
Total Materials/Supplies	58,000	62,400	(4,400)	257,500	258,570	(1,070)	554,900	544,847	10,053

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	8,000	0	8,000	10,740	819	9,921	23,740	10,773	12,967
843 - Audit Charges	10,000	4,797	5,203	17,000	12,731	4,269	17,000	12,731	4,269
844 - County ESC Deduction	1,500	1,414	86	4,500	4,242	258	9,000	8,607	393
845 - County Auditor/Treas. Fees	0	0	0	9,000	0	9,000	235,000	214,833	20,167
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	7,000	7,588	(588)	22,800	21,587	1,213	45,000	41,948	3,052
849 - Other Dues/Fees	8,000	211	7,789	9,650	1,160	8,490	14,150	4,404	9,746
851 - Liability Insurance	0	0	0	0	1,903	(1,903)	57,000	57,728	(728)
853 - Performance Bonds	0	0	0	0	0	0	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	3,000	1,322	1,678	9,000	1,622	7,378	9,000	1,622	7,378
899 - Miscellaneous	5,000	115	4,885	5,000	172	4,828	5,000	172	4,828
Total Dues & Fees	42,500	15,447	27,053	87,690	44,236	43,454	415,890	353,673	62,217