

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

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

R E V E N U E:

Real Estate Taxes:

The spending plan reflected an estimate this month of \$10,000,000 which is the combination of the first tax advance and the second tax advance. The district received \$12,708,600 in total for both advances, which is a positive difference of \$2,708,600. The district received \$10,053,800 last July which included the first two tax advances and \$12,580,200 in July 2017 which was also the total of the first two tax advances.

The spending plan reflects a settlement in September in the amount of \$3,907,550. Given that the first two advances were significantly more than anticipated, I would suspect the settlement we receive in September will be about \$1.2 million and not \$3.9 million.

Miscellaneous Revenue:

The spending plan reflected an estimate this month of \$500 and we actually received posted negative receipts of \$1,999. This is a result of posting the charges related to on-line payment of school fees and adding to student lunch accounts as a negative receipt rather than a true expense to the books. This practice will be discontinued immediately. In the future, the expectation is to posts any and all revenue as receipts to the books and any and all charges/costs as expenditures to the books.

E X P E N D I T U R E S:

Salaries:

The spending plan reflected an estimate this month of \$1,793,535 and actual salaries were \$1,790,298, which is a positive difference of \$3,237. Certified salaries (111-139) were \$982 over plan and classified salaries (141-172) were \$4,219 under plan.

Benefits:

The spending plan reflected an estimate this month of \$775,768 and actual benefits were \$759,801, which is a positive difference of \$15,967. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$8,630 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$7,337 under plan as well.

Contracted Services:

The spending plan reflected an estimate this month of \$754,885 and actual expenditures were \$679,620, which is a positive difference of \$75,265. There were many positive and negative differences throughout this expenditure category. However, the main reason for the positive difference is a result of the expectation of the yearly lease payment for district multipurpose devices in the amount of just over \$95,000 which did not get paid.

Overall:

The ending cash balance for July was estimated to be \$18,143,675 and the actual ending cash balance was \$20,958,945, which is a positive difference of \$2,815,270.

Revenue for the month was about \$2.7 million over plan and expenditures were about \$104,800 under 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: JULY 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	11,338,823	11,338,823	0	11,338,823	11,338,823	0	11,338,823	11,338,823	0		12,653,723	
Revenue Sources:												
Real Estate Taxes	10,000,000	12,708,600	2,708,600	10,000,000	12,708,600	2,708,600	10,000,000	12,708,600	2,708,600		10,053,800	
Tuition Fees	113,500	116,788	3,288	113,500	116,788	3,288	113,500	116,788	3,288		58,171	
Earnings on Investments	15,000	16,231	1,231	15,000	16,231	1,231	15,000	16,231	1,231		50,600	
Miscellaneous	500	(1,999)	(2,499)	500	(1,999)	(2,499)	500	(1,999)	(2,499)		297	
Revenue-in-Lieu	0	0	0	0	0	0	0	0	0		0	
State Foundation	329,410	329,234	(176)	329,410	329,234	(176)	329,410	329,234	(176)		323,421	
Homestead & Rollback	0	0	0	0	0	0	0	0	0		0	
Other State	330	307	(23)	330	307	(23)	330	307	(23)		0	
Federal - Medicaid	0	37	37	0	37	37	0	37	37		43,153	
Non-Operational	0	0	0	0	0	0	0	0	0		0	
Total Revenue	10,458,740	13,169,198	2,710,458	10,458,740	13,169,198	2,710,458	10,458,740	13,169,198	2,710,458		10,529,442	
Expenditure Categories:												
Salaries	1,793,535	1,790,298	3,237	1,793,535	1,790,298	3,237	1,793,535	1,790,298	3,237		1,742,300	
Benefits	775,768	759,801	15,967	775,768	759,801	15,967	775,768	759,801	15,967		654,111	
Contracted Services	754,885	679,620	75,265	754,885	679,620	75,265	754,885	679,620	75,265		206,330	
Supplies/Materials	60,000	57,585	2,415	60,000	57,585	2,415	60,000	57,585	2,415		39,740	
New Equipment	195,000	191,101	3,899	195,000	191,101	3,899	195,000	191,101	3,899		151,290	
Dues, Fees, Other	74,700	70,671	4,029	74,700	70,671	4,029	74,700	70,671	4,029		34,973	
Other Non-Operating	0	0	0	0	0	0	0	0	0		106,000	
Total Expenditures	3,653,888	3,549,076	104,812	3,653,888	3,549,076	104,812	3,653,888	3,549,076	104,812		2,934,744	
Financial Condition this Month	6,804,852	9,620,122	2,815,270	6,804,852	9,620,122	2,815,270	6,804,852	9,620,122	2,815,270		7,594,698	
Ending Cash Balance	18,143,675	20,958,945	2,815,270	18,143,675	20,958,945	2,815,270	18,143,675	20,958,945	2,815,270		20,248,421	

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,292,165	1,292,793	(628)	1,292,165	1,292,793	(628)	1,292,165	1,292,793	(628)
112 - Substitutes	0	92	(92)	0	92	(92)	0	92	(92)
113 - Supplemental Contr.	30,000	30,730	(730)	30,000	30,730	(730)	30,000	30,730	(730)
119 - Other Cert. Salaries	1,405	937	468	1,405	937	468	1,405	937	468
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	0	0	0
139 - Medical Waiver	0	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	1,323,570	1,324,552	(982)	1,323,570	1,324,552	(982)	1,323,570	1,324,552	(982)

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	417,715	414,583	3,132	417,715	414,583	3,132	417,715	414,583	3,132
142 - Substitutes	41,150	41,402	(252)	41,150	41,402	(252)	41,150	41,402	(252)
143 - Supplemental Contr.	0	0	0	0	0	0	0	0	0
144 - Overtime	6,600	6,465	135	6,600	6,465	135	6,600	6,465	135
149 - Other Class. Salaries	3,000	3,040	(40)	3,000	3,040	(40)	3,000	3,040	(40)
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	0	0	0
169 - Medical Waiver	0	(150)	150	0	(150)	150	0	(150)	150
171 - Board of Education	0	0	0	0	0	0	0	0	0
172 - AV Students	1,500	406	1,094	1,500	406	1,094	1,500	406	1,094
TOTAL - CLASSIFIED	469,965	465,746	4,219	469,965	465,746	4,219	469,965	465,746	4,219

GRAND TOTAL - SALARIES	1,793,535	1,790,298	3,237	1,793,535	1,790,298	3,237	1,793,535	1,790,298	3,237
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**KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - JULY 2019**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	199,710	194,397	5,313	199,710	194,397	5,313	199,710	194,397	5,313
212 - STRS Pick-up	11,459	11,791	(332)	11,459	11,791	(332)	11,459	11,791	(332)
213 - Medicare Pick-up	1,457	0	1,457	1,457	0	1,457	1,457	0	1,457
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	271,305	268,594	2,711	271,305	268,594	2,711	271,305	268,594	2,711
242 - Life Insurance	1,045	1,541	(496)	1,045	1,541	(496)	1,045	1,541	(496)
243 - Dental	17,030	16,762	268	17,030	16,762	268	17,030	16,762	268
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	19,192	19,483	(291)	19,192	19,483	(291)	19,192	19,483	(291)
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	521,198	512,568	8,630	521,198	512,568	8,630	521,198	512,568	8,630

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	72,569	73,330	(761)	72,569	73,330	(761)	72,569	73,330	(761)
222 - SERS Pick-up	11,171	8,462	2,709	11,171	8,462	2,709	11,171	8,462	2,709
223 - Medicare Pick-up	1,472	0	1,472	1,472	0	1,472	1,472	0	1,472
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	153,395	149,819	3,576	153,395	149,819	3,576	153,395	149,819	3,576
252 - Life Insurance	620	0	620	620	0	620	620	0	620
253 - Dental	8,500	8,114	386	8,500	8,114	386	8,500	8,114	386
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	6,843	7,508	(665)	6,843	7,508	(665)	6,843	7,508	(665)
262 - Worker's Comp	0	0	0	0	0	0	0	0	0
282 - Unemployment	0	0	0	0	0	0	0	0	0
TOTAL - CLASSIFIED	254,570	247,233	7,337	254,570	247,233	7,337	254,570	247,233	7,337

GRAND TOTAL - BENEFITS	775,768	759,801	15,967	775,768	759,801	15,967	775,768	759,801	15,967
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KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
CONTRACTED SERVICES - JULY 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	11,607	(11,607)	0	11,607	(11,607)	0	11,607	(11,607)
412 - Instruction Improv. Services	0	6,375	(6,375)	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	10,000	9,834	166	10,000	9,834	166	10,000	9,834	166
419 - Other Prof. & Tech. Services	30,000	29,184	816	30,000	29,184	816	30,000	29,184	816
422 - Garbage Removal	2,000	2,032	(32)	2,000	2,032	(32)	2,000	2,032	(32)
423 - Repair & Maintenance Services	130,000	132,180	(2,180)	130,000	132,180	(2,180)	130,000	132,180	(2,180)
424 - Property & Fleet Insurance	118,050	118,212	(162)	118,050	118,212	(162)	118,050	118,212	(162)
425 - Rentals	0	308	(308)	0	308	(308)	0	308	(308)
426 - Lease Purchase Agreements	96,075	0	96,075	96,075	0	96,075	96,075	0	96,075
431 - Certified Mileage	4,000	3,972	28	4,000	3,972	28	4,000	3,972	28
432 - Cert. Meeting Expenses	3,500	2,816	684	3,500	2,816	684	3,500	2,816	684
433 - Non-Cert. Mileage	250	111	139	250	111	139	250	111	139
434 - Non-Cert. Meeting Expenses	0	40	(40)	0	40	(40)	0	40	(40)
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	0	0	0
441 - Telephone Services	2,050	3,271	(1,221)	2,050	3,271	(1,221)	2,050	3,271	(1,221)
443 - Postage	2,000	1,800	200	2,000	1,800	200	2,000	1,800	200
444 - Postage Machine Rental	1,300	0	1,300	1,300	0	1,300	1,300	0	1,300
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	40,000	41,857	(1,857)	40,000	41,857	(1,857)	40,000	41,857	(1,857)
452 - Water & Sewer Services	0	0	0	0	0	0	0	0	0
453 - Gas Services	30,000	30,155	(155)	30,000	30,155	(155)	30,000	30,155	(155)
461 - Printing & Binding	10,000	9,735	265	10,000	9,735	265	10,000	9,735	265
469 - Other Craft/Trade Services	0	0	0	0	0	0	0	0	0
471 - Tuition to other Districts	200,000	200,334	(334)	200,000	200,334	(334)	200,000	200,334	(334)
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	40,000	40,043	(43)	40,000	40,043	(43)	40,000	40,043	(43)
476 - Vocational Ed. Tuition	4,000	3,919	81	4,000	3,919	81	4,000	3,919	81
477 - Open Enrollment Tuition	8,330	8,353	(23)	8,330	8,353	(23)	8,330	8,353	(23)
478 - Community Schools	8,330	8,198	132	8,330	8,198	132	8,330	8,198	132
479 - Other Tuitions	5,000	4,416	584	5,000	4,416	584	5,000	4,416	584
483 - Purchased Student Transp.	10,000	10,868	(868)	10,000	10,868	(868)	10,000	10,868	(868)
Total Contracted Services	754,885	679,620	75,265	754,885	679,620	75,265	754,885	679,620	75,265

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	5,000	7,005	(2,005)	5,000	7,005	(2,005)	5,000	7,005	(2,005)
512 - Office Supplies	4,000	3,184	816	4,000	3,184	816	4,000	3,184	816
514 - Health & Hygiene Supplies	0	0	0	0	0	0	0	0	0
516 - Software Materials	15,000	14,522	478	15,000	14,522	478	15,000	14,522	478
519 - Other General Supplies	1,000	994	6	1,000	994	6	1,000	994	6
521 - New Textbooks	0	0	0	0	0	0	0	0	0
522 - Replacement Textbooks	0	0	0	0	0	0	0	0	0
526 - Textbooks - CCP	0	0	0	0	0	0	0	0	0
531 - Library Books	0	(33)	33	0	(33)	33	0	(33)	33
542 - Periodicals	500	200	300	500	200	300	500	200	300
543 - Electronic Media	0	0	0	0	0	0	0	0	0
569 - Other Food Items	1,000	48	952	1,000	48	952	1,000	48	952
572 - Cust & Maint. Supplies	20,000	18,836	1,164	20,000	18,836	1,164	20,000	18,836	1,164
573 - Office Furniture	5,500	5,216	284	5,500	5,216	284	5,500	5,216	284
581 - Bus Supplies	8,000	7,613	387	8,000	7,613	387	8,000	7,613	387
582 - Bus Fuel	0	0	0	0	0	0	0	0	0
583 - Tires & Tubes	0	0	0	0	0	0	0	0	0
590 - Other Supplies/Materials	0	0	0	0	0	0	0	0	0
Total Materials/Supplies	60,000	57,585	2,415	60,000	57,585	2,415	60,000	57,585	2,415

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	12,000	11,478	522	12,000	11,478	522	12,000	11,478	522
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,500	1,455	45	1,500	1,455	45	1,500	1,455	45
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	3,200	1,058	2,142	3,200	1,058	2,142	3,200	1,058	2,142
849 - Other Dues/Fees	0	0	0	0	0	0	0	0	0
851 - Liability Insurance	57,000	55,825	1,175	57,000	55,825	1,175	57,000	55,825	1,175
853 - Performance Bonds	1,000	855	145	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
Total Dues & Fees	74,700	70,671	4,029	74,700	70,671	4,029	74,700	70,671	4,029