

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

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

REVENUE:

Tuition Fees:

The spending plan reflected an estimate this month of \$63,500 and actual tuition fees were \$49,655, which is a negative difference of \$13,845. I believe this is more of an issue of timing given that last month tuition fees had a positive difference of just under \$11,500.

Through November, the spending plan reflected an estimate of \$399,500 and actual tuition fees were \$436,136, which is a positive difference of \$36,636. 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.

Earnings on Investments:

The spending plan reflected an estimate this month of \$35,000 and actual investment earnings were \$53,558, which is a positive difference of \$18,558. A significant amount of investments matured in November yielding additional investment earnings above the initial estimate.

Through November, the spending plan reflected an estimate of \$155,000 and actual investment earnings were \$216,835, which is a positive difference of \$61,835. At the present time, interest rates are declining and one would suspect our investment earnings will be negatively impacted moving forward. However, a large portion of our investment portfolio is "locked" into higher earning rates which should shield us from declining earnings between now and June 2020.

Homestead and Rollback Reimbursements:

The spending plan reflected an estimate of \$1,641,772 this month; however, we received \$1,650,079 last month. Historically, we have received this reimbursement in September and April but there have been times it was received in October and May. Because I chose to err on the side of caution when I prepared the spending plan, I chose to reflect an estimate in November and May.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,992,445 and actual salaries were \$2,017,844, which is a negative difference of \$25,399. Certified

salaries (111-139) were \$44,758 over plan and classified salaries (141-172) were \$19,359 under plan.

Certified salaries were over plan primarily because approximately \$42,500 was paid in supplemental contracts above the estimate and approximately \$5,000 in additional salaries was paid to those teachers who received additional hours beyond their current degree in accordance with the Negotiated Agreement. I am relatively certain the additional supplementals are a result of timing related to the expectation of when they were to be paid (November and December).

Classified salaries were under plan primarily as a result of the positive differences in regular salaries (141) [actual salaries related to transportation were about \$11,200 less than anticipated], supplemental contracts (143) and overtime (144), which combined were about \$17,000 under plan.

Through November, the spending plan reflected an estimate of \$9,440,830 and actual expenditures were \$9,414,538, which is a positive difference of \$26,292 or about 3/10ths of 1%. Certified salaries (111-139) are \$20,514 over plan and classified salaries (141-172) are \$46,806 under plan.

The primary reason for the negative difference of \$20,514 in certified salaries is a result of the positive difference in substitutes (112) of \$12,524 combined with the negative difference in supplemental contracts (113) of \$38,935. Again, I am relatively confident the negative difference in supplemental contracts is merely an issue of timing.

The primary reason for the positive difference of \$46,806 in classified salaries is a result of the positive difference in regular salaries (141) of \$34,009 combined with the positive difference in overtime (144) of \$10,126. Upon additional review of payroll subgroups, 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 \$32,100, which I believe is more of an issue of timing.

Benefits:

The spending plan reflected an estimate this month of \$789,115 and actual expenditures were \$765,068, which is a positive difference of \$24,047. Certified benefits were \$23,662 under plan and classified benefits were \$385 under plan as well.

Through November, the spending plan reflected an estimate of \$3,943,161 and actual expenditures were \$3,870,361, which is a positive difference of \$72,800. Certified benefits were \$50,863 under plan and classified benefits were \$21,937 under plan as well.

For the most part, the reason for the positive difference of \$72,800 has to do with the positive differences in both retirement line accounts (220 & 221), which combined are \$50,886. 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 \$448,110 and actual expenditures were \$295,375, which is a positive difference of \$152,735. As is the case every month, there are many positive and negative differences throughout this expenditure category, which the majority of the time is a result of timing issues from one month to the next. The primary reason for the large positive difference this month is in tuitions (471), which had a positive difference of almost \$130,000.

Through November, the spending plan reflected an estimate of \$2,107,625 and actual expenditures were \$1,946,373, which is a positive difference of \$161,252. As one would suspect, there are positive and negative differences throughout this category, but really only one (1) that is significant. Through November, tuitions (471) has a positive difference of just under \$170,000 and I am relatively certain this is merely an issue of timing.

Materials/Supplies:

The spending plan reflected an estimate this month of \$136,000 and actual expenditures were \$93,107, which is a positive difference of \$42,893. As is the case every month there are positive and negative differences throughout this expenditure category. However, this month there were three (3) line accounts which had a larger difference, two (2) positive and one (1) negative. Software (516) had a positive difference of \$30,309 and new textbooks (521) had a positive difference of \$20,000. Custodial and maintenance supplies (572) had a negative difference of \$10,470. These three (3) line accounts combined had a positive difference of \$39,839. I am relatively certain this is merely an issue of timing as well given last month this category had a negative difference of almost \$40,000.

Through November, the spending plan reflected an estimate of \$496,900 and actual expenditures were \$482,447, which is a positive difference of \$14,453. As one would suspect, there are positive and negative differences throughout this category similar to that of contracted services. There are only three (3) that exceed a positive or negative difference greater than \$10,000 and combined have a positive difference of \$27,051 Software (516) has a positive difference of \$21,746, new textbooks (521) has a positive difference of \$15,893 and custodial/maintenance equipment (572) has a negative difference of \$10,588. I am relatively certain there are issues of timing related to this category as well.

New Equipment:

The spending plan reflected an estimate this month of \$5,000 and actual expenditures were \$8,909, which is a negative difference of \$3,909.

Through November, the spending plan reflected an estimate of \$273,150 and actual expenditures were \$258,438, which is a positive difference of \$14,712.

Dues, Fees, Other:

The spending plan reflected an estimate this month of \$24,950 and actual expenditures were \$12,933, which is a positive difference of \$12,017. As is the case every month there are positive and negative differences throughout this expenditure category, but only one (1) which requires an explanation. The positive difference of \$9,000 in County Auditor fees (845) is a result of the expectation from the State of Ohio to charge a fee related to the homestead and rollback reimbursement but did not. The State over the past couple of years decided not to charge the fee as it had done in the past. However, it was conveyed to Treasurer's that the State expected to charge the fee again in fiscal year 2020.

Through November, the spending plan reflected an estimate of \$373,390 and actual expenditures were \$338,293, which is a positive difference of \$35,164. As one would suspect, there are positive and negative differences throughout this category; however, there is only one (1) which has a significant difference. County Auditor/Treasurer fees (845) has a positive difference of \$20,167, which hopefully will remain through the next settlement in March/April.

Overall:

The ending cash balance for November was estimated to be \$12,986,289 and the actual ending cash balance was \$13,638,432, which is a positive difference of \$652,143. Revenue for the month was about \$1.6 million under plan and expenditures were about \$202,400 under plan. Revenue was over plan as a result of timing related to the Homestead and Rollback Reimbursement which was received last month but anticipated this month.

Through November, revenue is about \$329,300 over plan and expenditures are about \$322,800 under plan. With the exception of a few issues of timing related to benefits, contracted services and supplies, which are expected to have an insignificant negative impact on the ending cash balance, there are no significant issue of timing which will negatively impact the current positive difference of \$652,143.

KENSTON LOCAL SCHOOL DISTRICT
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: NOVEMBER 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	14,305,897	16,396,172	2,090,275	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	63,500	49,655	(13,845)	76,000	73,646	(2,354)	399,500	436,136	36,636		340,118	
Earnings on Investments	35,000	53,558	18,558	75,000	119,765	44,765	155,000	216,835	61,835		172,531	
Miscellaneous	4,000	7,245	3,245	5,500	13,152	7,652	12,500	28,498	15,998		(743)	
Revenue-in-Lieu	0	0	0	0	0	0	200,000	202,141	2,141		0	
State Foundation	329,410	321,471	(7,939)	658,820	642,942	(15,878)	1,647,050	1,628,462	(18,588)		1,616,377	
Homestead & Rollback	1,641,772	0	(1,641,772)	1,641,772	1,650,079	8,307	1,641,772	1,650,079	8,307		1,641,686	
Other State	330	306	(24)	660	610	(50)	71,650	75,365	3,715		74,358	
Federal - Medicaid	2,000	3,261	1,261	4,000	3,261	(739)	4,000	3,571	(429)		46,467	
Non-Operational	0	0	0	130,000	134,507	4,507	210,000	218,090	8,090		187,681	
Total Revenue	2,076,012	435,496	(1,640,516)	2,591,752	2,637,962	46,210	18,249,022	18,578,327	329,305		17,105,538	
Expenditure Categories:												
Salaries	1,992,445	2,017,844	(25,399)	3,860,990	3,855,739	5,251	9,440,830	9,414,538	26,292		9,132,137	
Benefits	789,115	765,068	24,047	1,557,584	1,525,859	31,725	3,943,161	3,870,361	72,800		3,673,841	
Contracted Services	448,110	295,375	152,735	861,020	727,940	133,080	2,107,625	1,946,373	161,252		1,930,748	
Supplies/Materials	136,000	93,107	42,893	199,500	196,170	3,330	463,400	450,782	12,618		405,195	
New Equipment	5,000	8,909	(3,909)	50,000	43,348	6,652	273,150	258,438	14,712		902,110	
Dues, Fees, Other	24,950	12,933	12,017	45,190	28,789	16,401	373,390	338,226	35,164		416,919	
Other Non-Operating	0	0	0	0	0	0	0	0	0		256,000	
Total Expenditures	3,395,620	3,193,236	202,384	6,574,284	6,377,845	196,439	16,601,556	16,278,718	322,838		16,716,950	
Financial Condition this Month	(1,319,608)	(2,757,740)	(1,438,132)	(3,982,532)	(3,739,883)	242,649	1,647,466	2,299,609	652,143		388,588	
Ending Cash Balance	12,986,289	13,638,432	652,143	12,986,289	13,638,432	652,143	12,986,289	13,638,432	652,143		13,042,311	

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,338,705	1,343,198	(4,493)	2,677,410	2,680,776	(3,366)	6,604,860	6,600,671	4,189
112 - Substitutes	37,000	36,091	909	82,000	70,885	11,115	99,000	86,476	12,524
113 - Supplemental Contr.	150,000	192,474	(42,474)	170,000	207,273	(37,273)	262,000	300,935	(38,935)
119 - Other Cert. Salaries	1,425	125	1,300	2,850	689	2,161	8,630	7,232	1,398
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	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	1,527,130	1,571,888	(44,758)	2,932,260	2,959,623	(27,363)	7,088,090	7,108,604	(20,514)

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	438,015	427,739	10,276	879,030	859,162	19,868	2,154,865	2,120,856	34,009
142 - Substitutes	10,300	12,173	(1,873)	21,000	25,073	(4,073)	116,900	119,416	(2,516)
143 - Supplemental Contr.	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
144 - Overtime	12,000	6,044	5,956	23,700	11,881	11,819	39,475	29,349	10,126
149 - Other Class. Salaries	0	0	0	0	0	0	22,000	22,804	(804)
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	0	0	0	0	0	0	0	0	0
172 - AV Students	0	0	0	0	0	0	4,500	3,978	522
TOTAL - CLASSIFIED	465,315	445,956	19,359	928,730	896,116	32,614	2,352,740	2,305,934	46,806

GRAND TOTAL - SALARIES	1,992,445	2,017,844	(25,399)	3,860,990	3,855,739	5,251	9,440,830	9,414,538	26,292
-------------------------------	------------------	------------------	-----------------	------------------	------------------	--------------	------------------	------------------	---------------

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

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	217,110	196,042	21,068	415,370	389,838	25,532	1,014,790	977,728	37,062
212 - STRS Pick-up	11,703	11,383	320	23,406	22,766	640	58,532	56,566	1,966
213 - Medicare Pick-up	1,489	1,459	30	2,977	2,918	59	7,445	7,247	198
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	267,985	266,278	1,707	535,970	534,248	1,722	1,361,265	1,354,036	7,229
242 - Life Insurance	1,031	978	53	2,062	2,590	(528)	5,183	6,423	(1,240)
243 - Dental	16,800	16,690	110	33,600	33,483	117	84,460	83,762	698
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	22,143	21,769	374	42,518	40,960	1,558	101,130	96,180	4,950
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	538,261	514,599	23,662	1,055,903	1,026,803	29,100	2,632,805	2,581,942	50,863

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	72,800	73,699	(899)	145,600	144,649	951	416,725	402,901	13,824
222 - SERS Pick-up	11,205	11,132	73	22,410	22,230	180	56,029	54,803	1,226
223 - Medicare Pick-up	1,477	1,420	57	2,954	2,836	118	7,386	7,087	299
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,425	149,490	(65)	298,850	300,364	(1,514)	750,715	750,675	40
252 - Life Insurance	615	616	(1)	1,230	616	614	3,085	1,432	1,653
253 - Dental	8,055	8,173	(118)	16,110	16,557	(447)	40,795	41,028	(233)
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	6,747	5,939	808	13,467	11,804	1,663	33,970	30,082	3,888
262 - Worker's Comp	0	0	0	0	0	0	0	0	0
282 - Unemployment	530	0	530	1,060	0	1,060	1,651	411	1,240
TOTAL - CLASSIFIED	250,854	250,469	385	501,681	499,056	2,625	1,310,356	1,288,419	21,937
GRAND TOTAL - BENEFITS	789,115	765,068	24,047	1,557,584	1,525,859	31,725	3,943,161	3,870,361	72,800

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: NOVEMBER 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	395	605	1,000	395	605	1,500	872	628
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	5,000	919	4,081	11,000	3,411	7,589	26,000	15,981	10,019
419 - Other Prof. & Tech. Services	28,000	33,189	(5,189)	68,000	92,822	(24,822)	203,000	227,183	(24,183)
422 - Garbage Removal	1,800	1,906	(106)	3,600	3,674	(74)	9,400	9,209	191
423 - Repair & Maintenance Services	20,000	20,062	(62)	42,500	50,530	(8,030)	227,500	239,048	(11,548)
424 - Property & Fleet Insurance	0	0	0	0	0	0	118,050	118,212	(162)
425 - Rentals	1,000	915	85	1,000	6,112	(5,112)	3,000	5,935	(2,935)
426 - Lease Purchase Agreements	0	0	0	0	3,069	(3,069)	96,075	93,842	2,233
431 - Certified Mileage	2,000	1,384	616	4,000	1,450	2,550	11,000	8,168	2,832
432 - Cert. Meeting Expenses	2,000	2,798	(798)	4,000	4,393	(393)	9,500	8,828	672
433 - Non-Cert. Mileage	1,500	175	1,325	2,500	674	1,826	2,750	853	1,897
434 - Non-Cert. Meeting Expenses	2,000	2,078	(78)	3,000	4,137	(1,137)	6,500	7,520	(1,020)
439 - Other Travel/Mtg. Expenses	0	0	0	0	1,129	(1,129)	500	1,851	(1,351)
441 - Telephone Services	2,050	670	1,380	4,100	3,965	135	10,250	9,640	610
443 - Postage	3,000	1,000	2,000	4,500	2,300	2,200	10,500	7,498	3,002
444 - Postage Machine Rental	0	211	(211)	1,300	798	502	2,600	1,588	1,012
445 - Messenger Service	100	0	100	200	57	143	200	57	143
446 - Advertising	0	0	0	0	0	0	0	0	0
451 - Electricity Services	42,000	42,773	(773)	82,000	98,718	(16,718)	204,000	212,283	(8,283)
452 - Water & Sewer Services	10,000	0	10,000	10,000	6,632	3,368	17,000	13,264	3,736
453 - Gas Services	8,000	19,236	(11,236)	16,000	21,160	(5,160)	62,000	67,079	(5,079)
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	230,000	100,003	129,997	430,000	272,109	157,891	660,000	490,387	169,613
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	50,000	42,534	7,466	95,000	81,592	13,408	215,000	197,687	17,313
476 - Vocational Ed. Tuition	4,000	4,025	(25)	8,000	7,944	56	20,000	19,701	299
477 - Open Enrollment Tuition	8,330	7,289	1,041	16,660	15,642	1,018	41,650	40,701	949
478 - Community Schools	8,330	5,730	2,600	16,660	12,454	4,206	41,650	37,038	4,612
479 - Other Tuitions	10,000	8,083	1,917	20,000	15,923	4,077	50,000	41,033	8,967
483 - Purchased Student Transp.	8,000	0	8,000	16,000	16,850	(850)	26,000	27,718	(1,718)
Total Contracted Services	448,110	295,375	152,735	861,020	727,940	133,080	2,107,625	1,946,373	161,252

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	12,000	8,466	3,534	24,000	24,061	(61)	79,000	80,467	(1,467)
512 - Office Supplies	3,000	2,512	488	7,000	5,718	1,282	17,000	15,265	1,735
514 - Health & Hygiene Supplies	0	0	0	0	0	0	1,000	840	160
516 - Software Materials	40,000	9,691	30,309	40,000	18,237	21,763	65,600	43,854	21,746
519 - Other General Supplies	2,000	11,157	(9,157)	5,000	14,662	(9,662)	17,000	25,574	(8,574)
521 - New Textbooks	20,000	0	20,000	20,000	3,515	16,485	42,000	26,107	15,893
522 - Replacement Textbooks	1,000	0	1,000	1,000	9	991	1,000	(19)	1,019
526 - Textbooks - CCP	10,000	2,775	7,225	10,000	17,596	(7,596)	10,000	17,926	(7,926)
531 - Library Books	1,000	156	844	1,000	1,367	(367)	2,000	2,781	(781)
542 - Periodicals	0	200	(200)	1,000	1,083	(83)	2,000	1,731	269
543 - Electronic Media	0	0	0	0	0	0	0	0	0
569 - Other Food Items	2,000	476	1,524	4,500	2,397	2,103	10,800	5,577	5,223
572 - Cust & Maint. Supplies	10,000	20,470	(10,470)	20,000	34,651	(14,651)	85,000	95,588	(10,588)
573 - Office Furniture	2,000	0	2,000	4,000	0	4,000	12,000	6,575	5,425
581 - Bus Supplies	7,000	10,517	(3,517)	14,000	23,379	(9,379)	42,000	50,020	(8,020)
582 - Bus Fuel	25,000	25,472	(472)	45,000	47,856	(2,856)	87,000	88,384	(1,384)
583 - Tires & Tubes	1,000	586	414	3,000	1,010	1,990	15,500	13,486	2,014
590 - Other Supplies/Materials	0	629	(629)	0	629	(629)	8,000	8,291	(291)
Total Materials/Supplies	136,000	93,107	42,893	199,500	196,170	3,330	496,900	482,447	14,453

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	1,000	0	1,000	2,740	819	1,921	15,740	10,773	4,967
843 - Audit Charges	2,000	3,526	(1,526)	7,000	7,934	(934)	7,000	7,934	(934)
844 - County ESC Deduction	1,500	1,414	86	3,000	2,828	172	7,500	7,193	307
845 - County Auditor/Treas. Fees	9,000	0	9,000	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	7,800	7,393	407	15,800	13,999	1,801	38,000	34,360	3,640
849 - Other Dues/Fees	650	543	107	1,650	949	701	6,150	4,193	1,957
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	0	3,000	6,000	300	5,700	6,000	300	5,700
899 - Miscellaneous	0	57	(57)	0	57	(57)	0	57	(57)
Total Dues & Fees	24,950	12,933	12,017	45,190	28,789	16,401	373,390	338,226	35,164