

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

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

**REVENUE:**

**Earnings on Investments:**

The spending plan reflected an estimate this month of \$40,000 and actual investment earnings were \$66,207, which is a positive difference of \$26,207. A significant amount of investments matured in October yielding additional investment earnings above the initial estimate.

Through October, the spending plan reflected an estimate of \$120,000 and actual investment earnings were \$163,277, which is a positive difference of \$43,277. 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 did not reflect an estimate this month; however, we received \$1,650,079 in reimbursements. Historically, we have received this reimbursement in September and April and 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. The estimated amount for November is \$1,641,772, which is about \$8,300 less than what we actually received.

**EXPENDITURES:**

**Salaries:**

The spending plan reflected an estimate this month of \$1,868,545 and actual salaries were \$1,837,895, which is a positive difference of \$30,650. Certified salaries (111-139) were \$17,395 under plan and classified salaries (141-172) were \$13,255 under plan as well.

Through October, the spending plan reflects an estimate of \$7,448,385 and actual expenditures were \$7,396,694, which is a positive difference of \$51,691 or about 7/10ths of 1%. Certified salaries (111-139) are \$24,244 under plan and classified salaries (141-172) are \$27,447 under plan as well.

The primary reason for the positive difference of \$24,244 in certified salaries is a result of the positive differences in substitutes (112) and supplemental contracts (113), which combined have a positive difference of \$15,154. The

primary reason for the positive difference of \$27,447 in classified salaries is a result of the positive difference in regular salaries (141) of \$23,733. Upon additional review of payroll subgroups, it was determined that this positive difference 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 \$21,540, which I believe is more of an issue of timing.

**Benefits:**

The spending plan reflected an estimate this month of \$768,469 and actual expenditures were \$760,791, which is a positive difference of \$7,678. Certified benefits were \$5,438 under plan and classified benefits were \$2,240 under plan as well.

Through October, the spending plan reflected an estimate of \$3,154,046 and actual expenditures were \$3,105,293, which is a positive difference of \$48,753 or about 1.5%. Certified benefits were \$27,201 under plan and classified benefits were \$21,552 under plan as well.

For the most part, the reason for the positive difference of \$48,753 has to do with the positive differences in retirement (220 & 221), which combined is \$30,717. I am relatively certain this is also an issue of timing.

**Contracted Services:**

The spending plan reflected an estimate this month of \$412,910 and actual expenditures were \$432,565, which is a negative difference of \$19,655. 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 month to month.

Through October, the spending plan reflected an estimate of \$1,659,515 and actual expenditures were \$1,650,998, which is a positive difference of \$8,517 or just over ½ of 1%. As one would suspect, there are positive and negative differences throughout this category but none significant enough to warrant further discussion.

**Materials/Supplies:**

The spending plan reflected an estimate this month of \$63,500 and actual expenditures were \$103,063, which is a negative difference of \$39,563. As is the case every month there are positive and negative differences throughout this expenditure category. Although the number of line accounts with a positive difference were just about equal to the number of line accounts with a negative difference, the amount of negative differences outweighed the positive difference by almost \$40,000.

Through October, the spending plan reflected an estimate of \$360,900 and actual expenditures were \$389,340, which is a negative difference of \$28,440 or about

8%. As one would suspect, there are positive and negative differences throughout this category and there is one (1) which has a negative difference of \$15,151 (526 – textbooks, CCP), which is a result of timing.

**New Equipment:**

The spending plan reflected an estimate this month of \$45,000 and actual expenditures were \$34,439, which is a positive difference of \$10,561.

Through October, the spending plan reflected an estimate of \$268,150 and actual expenditures were \$249,529, which is a positive difference of \$18,621.

**Dues, Fees, Other:**

The spending plan reflected an estimate this month of \$20,240 and actual expenditures were \$15,856, which is a positive difference of \$4,384. As is the case every month there are positive and negative differences throughout this expenditure category but none significant enough to warrant further discussion.

Through October, the spending plan reflected an estimate of \$348,440 and actual expenditures were \$325,293, which is a positive difference of \$23,147. As one would suspect, there are positive and negative differences throughout this category but there is one (1) which has a positive difference of \$11,167 (845 – County Auditor/Treasurer fees), which hopefully will remain through the next settlement in March/April.

**Overall:**

The ending cash balance for October was estimated to be \$14,305,897 and the actual ending cash balance was \$16,396,172, which is a positive difference of \$2,090,275. Revenue for the month was about \$1.7 million over plan and expenditures were about \$6,000 over plan. Revenue was over plan as a result of timing related when we actually received the Homestead and Rollback Reimbursement (received this month but expected in November).

Through October, revenue is about \$2 million over plan and expenditures are about \$120,500 under plan. Although we are currently almost \$2.1 million over plan, the bulk of this is because we received the Homestead and Rollback Reimbursement sooner than expected. The difference between the estimate and the actual amount received is just over \$8,000. There are also a few issues of timing related to benefits, contracted services and supplies, which will have an insignificant negative impact on the ending cash balance.

Based on what I know at this time, I believe a more realistic difference is closer to \$400,000 rather than the almost \$2.1 million positive difference represented in the October spending plan report. We will see a significant decline to the \$2.1 million by the end of November as a result of the timing issue related to the Homestead and Rollback Reimbursement.

**KENSTON LOCAL SCHOOL DISTRICT**  
**SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND**  
**FOR THE MONTH ENDED: OCTOBER 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>	16,968,821	17,378,315	409,494	16,968,821	17,378,315	409,494	11,338,823	11,338,823	0		12,653,723	
<b>Revenue Sources:</b>												
Real Estate Taxes	0	0	0	0	0	0	13,907,550	14,119,150	211,600		13,027,063	
Tuition Fees	12,500	23,991	11,491	12,500	23,991	11,491	336,000	386,481	50,481		299,412	
Earnings on Investments	40,000	66,207	26,207	40,000	66,207	26,207	120,000	163,277	43,277		146,251	
Miscellaneous	1,500	5,907	4,407	1,500	5,907	4,407	8,500	21,253	12,753		(431)	
Revenue-in-Lieu	0	0	0	0	0	0	200,000	202,141	2,141		0	
State Foundation	329,410	321,471	(7,939)	329,410	321,471	(7,939)	1,317,640	1,306,991	(10,649)		1,293,334	
Homestead & Rollback	0	1,650,079	1,650,079	0	1,650,079	1,650,079	0	1,650,079	1,650,079		1,641,686	
Other State	330	304	(26)	330	304	(26)	71,320	75,059	3,739		74,358	
Federal - Medicaid	2,000	0	(2,000)	2,000	0	(2,000)	2,000	310	(1,690)		46,334	
Non-Operational	130,000	134,507	4,507	130,000	134,507	4,507	210,000	218,090	8,090		0	
<b>Total Revenue</b>	<b>515,740</b>	<b>2,202,466</b>	<b>1,686,726</b>	<b>515,740</b>	<b>2,202,466</b>	<b>1,686,726</b>	<b>16,173,010</b>	<b>18,142,831</b>	<b>1,969,821</b>		<b>16,528,007</b>	
<b>Expenditure Categories:</b>												
Salaries	1,868,545	1,837,895	30,650	1,868,545	1,837,895	30,650	7,448,385	7,396,694	51,691		7,211,675	
Benefits	768,469	760,791	7,678	768,469	760,791	7,678	3,154,046	3,105,293	48,753		2,919,749	
Contracted Services	412,910	432,565	(19,655)	412,910	432,565	(19,655)	1,659,515	1,650,998	8,517		1,505,175	
Supplies/Materials	63,500	103,063	(39,563)	63,500	103,063	(39,563)	327,400	357,675	(30,275)		342,770	
New Equipment	45,000	34,439	10,561	45,000	34,439	10,561	268,150	249,529	18,621		477,809	
Dues, Fees, Other	20,240	15,856	4,384	20,240	15,856	4,384	348,440	325,293	23,147		414,210	
Other Non-Operating	0	0	0	0	0	0	0	0	0		106,000	
<b>Total Expenditures</b>	<b>3,178,664</b>	<b>3,184,609</b>	<b>(5,945)</b>	<b>3,178,664</b>	<b>3,184,609</b>	<b>(5,945)</b>	<b>13,205,936</b>	<b>13,085,482</b>	<b>120,454</b>		<b>12,977,388</b>	
<b>Financial Condition this Month</b>	<b>(2,662,924)</b>	<b>(982,143)</b>	<b>1,680,781</b>	<b>(2,662,924)</b>	<b>(982,143)</b>	<b>1,680,781</b>	<b>2,967,074</b>	<b>5,057,349</b>	<b>2,090,275</b>		<b>3,550,619</b>	
<b>Ending Cash Balance</b>	<b>14,305,897</b>	<b>16,396,172</b>	<b>2,090,275</b>	<b>14,305,897</b>	<b>16,396,172</b>	<b>2,090,275</b>	<b>14,305,897</b>	<b>16,396,172</b>	<b>2,090,275</b>		<b>16,204,342</b>	

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**ALL SALARIES - OCTOBER 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	1,337,578	1,127	1,338,705	1,337,578	1,127	5,266,155	5,257,473	8,682
112 - Substitutes	45,000	34,794	10,206	45,000	34,794	10,206	62,000	50,385	11,615
113 - Supplemental Contr.	20,000	14,799	5,201	20,000	14,799	5,201	112,000	108,461	3,539
119 - Other Cert. Salaries	1,425	564	861	1,425	564	861	7,205	7,107	98
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
<b>TOTAL - CERTIFIED</b>	<b>1,405,130</b>	<b>1,387,735</b>	<b>17,395</b>	<b>1,405,130</b>	<b>1,387,735</b>	<b>17,395</b>	<b>5,560,960</b>	<b>5,536,716</b>	<b>24,244</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	441,015	431,423	9,592	441,015	431,423	9,592	1,716,850	1,693,117	23,733
142 - Substitutes	10,700	12,900	(2,200)	10,700	12,900	(2,200)	106,600	107,243	(643)
143 - Supplemental Contr.	0	0	0	0	0	0	0	0	0
144 - Overtime	11,700	5,837	5,863	11,700	5,837	5,863	27,475	23,305	4,170
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
<b>TOTAL - CLASSIFIED</b>	<b>463,415</b>	<b>450,160</b>	<b>13,255</b>	<b>463,415</b>	<b>450,160</b>	<b>13,255</b>	<b>1,887,425</b>	<b>1,859,978</b>	<b>27,447</b>

<b>GRAND TOTAL - SALARIES</b>	<b>1,868,545</b>	<b>1,837,895</b>	<b>30,650</b>	<b>1,868,545</b>	<b>1,837,895</b>	<b>30,650</b>	<b>7,448,385</b>	<b>7,396,694</b>	<b>51,691</b>
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**KENSTON LOCAL SCHOOL DISTRICT  
DETAILED SPENDING PLAN REPORT  
ALL BENEFITS - OCTOBER 2019**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	198,260	193,796	4,464	198,260	193,796	4,464	797,680	781,686	15,994
212 - STRS Pick-up	11,703	11,383	320	11,703	11,383	320	46,829	45,183	1,646
213 - Medicare Pick-up	1,489	1,459	30	1,489	1,459	30	5,956	5,788	168
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	267,985	267,970	15	267,985	267,970	15	1,093,280	1,087,758	5,522
242 - Life Insurance	1,031	1,612	(581)	1,031	1,612	(581)	4,152	5,445	(1,293)
243 - Dental	16,800	16,793	7	16,800	16,793	7	67,660	67,072	588
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	20,374	19,191	1,183	20,374	19,191	1,183	78,987	74,411	4,576
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>517,642</b>	<b>512,204</b>	<b>5,438</b>	<b>517,642</b>	<b>512,204</b>	<b>5,438</b>	<b>2,094,544</b>	<b>2,067,343</b>	<b>27,201</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	72,800	70,950	1,850	72,800	70,950	1,850	343,925	329,202	14,723
222 - SERS Pick-up	11,205	11,098	107	11,205	11,098	107	44,824	43,671	1,153
223 - Medicare Pick-up	1,477	1,416	61	1,477	1,416	61	5,909	5,667	242
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,425	150,874	(1,449)	149,425	150,874	(1,449)	601,290	601,185	105
252 - Life Insurance	615	0	615	615	0	615	2,470	816	1,654
253 - Dental	8,055	8,384	(329)	8,055	8,384	(329)	32,740	32,855	(115)
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	6,720	5,865	855	6,720	5,865	855	27,223	24,143	3,080
262 - Worker's Comp	0	0	0	0	0	0	0	0	0
282 - Unemployment	530	0	530	530	0	530	1,121	411	710
<b>TOTAL - CLASSIFIED</b>	<b>250,827</b>	<b>248,587</b>	<b>2,240</b>	<b>250,827</b>	<b>248,587</b>	<b>2,240</b>	<b>1,059,502</b>	<b>1,037,950</b>	<b>21,552</b>

<b>GRAND TOTAL - BENEFITS</b>	<b>768,469</b>	<b>760,791</b>	<b>7,678</b>	<b>768,469</b>	<b>760,791</b>	<b>7,678</b>	<b>3,154,046</b>	<b>3,105,293</b>	<b>48,753</b>
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**KENSTON LOCAL SCHOOL DISTRICT**  
**DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES**  
**FOR THE MONTH ENDED: OCTOBER 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	0	0	0	0	0	0	500	477	23
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	6,000	2,492	3,508	6,000	2,492	3,508	21,000	15,062	5,938
419 - Other Prof. & Tech. Services	40,000	59,633	(19,633)	40,000	59,633	(19,633)	175,000	193,994	(18,994)
422 - Garbage Removal	1,800	1,768	32	1,800	1,768	32	7,600	7,303	297
423 - Repair & Maintenance Services	22,500	30,468	(7,968)	22,500	30,468	(7,968)	207,500	218,986	(11,486)
424 - Property & Fleet Insurance	0	0	0	0	0	0	118,050	118,212	(162)
425 - Rentals	0	5,197	(5,197)	0	5,197	(5,197)	2,000	5,020	(3,020)
426 - Lease Purchase Agreements	0	3,069	(3,069)	0	3,069	(3,069)	96,075	93,842	2,233
431 - Certified Mileage	2,000	66	1,934	2,000	66	1,934	9,000	6,784	2,216
432 - Cert. Meeting Expenses	2,000	1,595	405	2,000	1,595	405	7,500	6,030	1,470
433 - Non-Cert. Mileage	1,000	499	501	1,000	499	501	1,250	678	572
434 - Non-Cert. Meeting Expenses	1,000	2,059	(1,059)	1,000	2,059	(1,059)	4,500	5,442	(942)
439 - Other Travel/Mtg. Expenses	0	1,129	(1,129)	0	1,129	(1,129)	500	1,851	(1,351)
441 - Telephone Services	2,050	3,295	(1,245)	2,050	3,295	(1,245)	8,200	8,970	(770)
443 - Postage	1,500	1,300	200	1,500	1,300	200	7,500	6,498	1,002
444 - Postage Machine Rental	1,300	587	713	1,300	587	713	2,600	1,377	1,223
445 - Messenger Service	100	57	43	100	57	43	100	57	43
446 - Advertising	0	0	0	0	0	0	0	0	0
451 - Electricity Services	40,000	55,945	(15,945)	40,000	55,945	(15,945)	162,000	169,510	(7,510)
452 - Water & Sewer Services	0	6,632	(6,632)	0	6,632	(6,632)	7,000	13,264	(6,264)
453 - Gas Services	8,000	1,924	6,076	8,000	1,924	6,076	54,000	47,843	6,157
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	200,000	172,106	27,894	200,000	172,106	27,894	430,000	390,384	39,616
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	45,000	39,058	5,942	45,000	39,058	5,942	165,000	155,153	9,847
476 - Vocational Ed. Tuition	4,000	3,919	81	4,000	3,919	81	16,000	15,676	324
477 - Open Enrollment Tuition	8,330	8,353	(23)	8,330	8,353	(23)	33,320	33,412	(92)
478 - Community Schools	8,330	6,724	1,606	8,330	6,724	1,606	33,320	31,308	2,012
479 - Other Tuitions	10,000	7,840	2,160	10,000	7,840	2,160	40,000	32,950	7,050
483 - Purchased Student Transp.	8,000	16,850	(8,850)	8,000	16,850	(8,850)	18,000	27,718	(9,718)
<b>Total Contracted Services</b>	<b>412,910</b>	<b>432,565</b>	<b>(19,655)</b>	<b>412,910</b>	<b>432,565</b>	<b>(19,655)</b>	<b>1,659,515</b>	<b>1,650,998</b>	<b>8,517</b>

**KENSTON LOCAL SCHOOL DISTRICT**  
**DETAILED SPENDING PLAN REPORT - MATERIALS/SUPPLIES & DUES/FEES**  
**FOR THE MONTH ENDED: OCTOBER 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	15,595	(3,595)	12,000	15,595	(3,595)	67,000	72,001	(5,001)
512 - Office Supplies	4,000	3,206	794	4,000	3,206	794	14,000	12,753	1,247
514 - Health & Hygiene Supplies	0	0	0	0	0	0	1,000	840	160
516 - Software Materials	0	8,546	(8,546)	0	8,546	(8,546)	25,600	34,163	(8,563)
519 - Other General Supplies	3,000	3,505	(505)	3,000	3,505	(505)	15,000	14,417	583
521 - New Textbooks	0	3,515	(3,515)	0	3,515	(3,515)	22,000	26,107	(4,107)
522 - Replacement Textbooks	0	9	(9)	0	9	(9)	0	(19)	19
526 - Textbooks - CCP	0	14,821	(14,821)	0	14,821	(14,821)	0	15,151	(15,151)
531 - Library Books	0	1,211	(1,211)	0	1,211	(1,211)	1,000	2,625	(1,625)
542 - Periodicals	1,000	883	117	1,000	883	117	2,000	1,531	469
543 - Electronic Media	0	0	0	0	0	0	0	0	0
569 - Other Food Items	2,500	1,921	579	2,500	1,921	579	8,800	5,101	3,699
572 - Cust & Maint. Supplies	10,000	14,181	(4,181)	10,000	14,181	(4,181)	75,000	75,118	(118)
573 - Office Furniture	2,000	0	2,000	2,000	0	2,000	10,000	6,575	3,425
581 - Bus Supplies	7,000	12,862	(5,862)	7,000	12,862	(5,862)	35,000	39,503	(4,503)
582 - Bus Fuel	20,000	22,384	(2,384)	20,000	22,384	(2,384)	62,000	62,912	(912)
583 - Tires & Tubes	2,000	424	1,576	2,000	424	1,576	14,500	12,900	1,600
590 - Other Supplies/Materials	0	0	0	0	0	0	8,000	7,662	338
<b>Total Materials/Supplies</b>	<b>63,500</b>	<b>103,063</b>	<b>(39,563)</b>	<b>63,500</b>	<b>103,063</b>	<b>(39,563)</b>	<b>360,900</b>	<b>389,340</b>	<b>(28,440)</b>

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	1,740	819	921	1,740	819	921	14,740	10,773	3,967
843 - Audit Charges	5,000	4,408	592	5,000	4,408	592	5,000	4,408	592
844 - County ESC Deduction	1,500	1,414	86	1,500	1,414	86	6,000	5,779	221
845 - County Auditor/Treas. Fees	0	0	0	0	0	0	226,000	214,833	11,167
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	8,000	6,606	1,394	8,000	6,606	1,394	30,200	26,967	3,233
849 - Other Dues/Fees	1,000	406	594	1,000	406	594	5,500	3,650	1,850
851 - Liability Insurance	0	1,903	(1,903)	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	300	2,700	3,000	300	2,700	3,000	300	2,700
899 - Miscellaneous	0	0	0	0	0	0	0	0	0
<b>Total Dues &amp; Fees</b>	<b>20,240</b>	<b>15,856</b>	<b>4,384</b>	<b>20,240</b>	<b>15,856</b>	<b>4,384</b>	<b>348,440</b>	<b>325,293</b>	<b>23,147</b>