

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

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

REVENUE:

Real Estate Taxes:

The spending plan reflected an estimate this month of \$3,907,550 and actual taxes received was \$1,410,550, which is a negative difference of \$2,497,000. This did not come as a surprise given that the advances previously received were just over \$2.7 million more than expected.

Through September, the spending plan reflected an estimate of \$13,907,550 and actual taxes received was \$14,119,150, which is a positive difference of \$211,600. The district has received just under \$190,000 more from residential real estate tax than expected. There is no expectation of additional real estate taxes until January 2020.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,860,635 and actual salaries were \$1,848,541, which is a positive difference of \$12,094. Certified salaries (111-139) were \$7,870 under plan and classified salaries (141-172) were \$4,224 under plan as well.

Through September, the spending plan reflects an estimate of \$5,579,840 and actual expenditures were \$5,558,799, which is a positive difference of \$21,041. Certified salaries (111-139) are \$6,849 under plan and classified salaries (141-172) are \$14,192 under plan as well.

Benefits:

The spending plan reflected an estimate this month of \$841,073 and actual expenditures were \$825,890, which is a positive difference of \$15,183. Certified benefits were \$4,077 under plan and classified benefits were \$11,106 under plan as well.

Through September, the spending plan reflected an estimate of \$2,385,577 and actual expenditures were \$2,344,502, which is a positive difference of \$41,075. Certified benefits were \$21,763 under plan and classified benefits were \$19,312 under plan as well.

Contracted Services:

The spending plan reflected an estimate this month of \$240,010 and actual expenditures were \$210,090, which is a positive difference of \$29,920. As is the case every month, there are many positive and negative differences throughout this expenditure category.

Through September, the spending plan reflected an estimate of \$1,246,605 and actual expenditures were \$1,218,433, which is a positive difference of \$28,172. Like the previous months, there were positive and negative differences throughout this expenditure category but none significant to warrant more explanation.

Materials/Supplies:

The spending plan reflected an estimate this month of \$128,400 and actual expenditures were \$124,438, which is a positive difference of \$3,962. As is the case every month there are positive and negative differences throughout this expenditure category.

Through September, the spending plan reflected an estimate of \$263,900 and actual expenditures were \$254,612, which is a positive difference of \$9,288. Like the previous months, there were positive and negative differences throughout this expenditure category but none significant to warrant more explanation.

New Equipment:

The spending plan reflected an estimate this month of \$3,150 and actual expenditures were \$3,024, which is a positive difference of \$126.

Through September, the spending plan reflected an estimate of \$223,150 and actual expenditures were \$215,090, which is a positive difference of \$8,060.

Dues, Fees, Other:

The spending plan reflected an estimate this month of \$236,500 and actual expenditures were \$222,468, which is a positive difference of \$14,032. As is the case every month there are positive and negative differences throughout this expenditure category. However, County Auditor and Treasurer fees associated with the real estate tax settlement were just over \$11,100 less than expected.

Through September, the spending plan reflected an estimate of \$328,200 and actual expenditures were \$309,437, which is a positive difference of \$18,763. Like the previous months, there were positive and negative differences throughout this expenditure category but none significant to warrant more explanation.

Overall:

The ending cash balance for September was estimated to be \$16,968,821 and the actual ending cash balance was \$17,378,312, which is a positive difference of \$409,491. Revenue for the month was about \$2.5 million under plan and expenditures were about \$75,300 under plan.

Through September, revenue is about \$283,100 over plan and expenditures are about \$126,400 under plan all of which is a very positive sign.

September brings an end to the first quarter of the fiscal year. As I have done in previous districts, I will be preparing the first quarter financial evaluation explaining what has happened thus far and what we can expect over the next 9 months. I am hopeful that I will have that financial evaluation to you in the next few weeks.

KENSTON LOCAL SCHOOL DISTRICT
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: SEPTEMBER 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	15,616,300	18,424,803	2,808,503	11,338,823	11,338,823	0	11,338,823	11,338,823	0		12,653,723
Revenue Sources:												
Real Estate Taxes	3,907,550	1,410,550	(2,497,000)	13,907,550	14,119,150	211,600	13,907,550	14,119,150	211,600		13,027,063	
Tuition Fees	101,500	101,978	478	323,500	362,490	38,990	323,500	362,490	38,990		276,685	
Earnings on Investments	40,000	50,095	10,095	80,000	97,070	17,070	80,000	97,070	17,070		115,669	
Miscellaneous	3,500	9,652	6,152	7,000	15,346	8,346	7,000	15,346	8,346		(1,063)	
Revenue-in-Lieu	200,000	202,141	2,141	200,000	202,141	2,141	200,000	202,141	2,141		0	
State Foundation	329,410	329,755	345	988,230	985,790	(2,440)	988,230	985,790	(2,440)		970,788	
Homestead & Rollback	0	0	0	0	0	0	0	0	0		1,641,686	
Other State	330	306	(24)	70,990	74,755	3,765	70,990	74,755	3,765		74,358	
Federal - Medicaid	0	0	0	0	37	37	0	37	37		43,495	
Non-Operational	80,000	83,483	3,483	80,000	83,583	3,583	80,000	83,583	3,583		0	
Total Revenue	4,662,290	2,187,960	(2,474,330)	15,657,270	15,940,362	283,092	15,657,270	15,940,362	283,092		16,148,681	
Expenditure Categories:												
Salaries	1,860,635	1,848,541	12,094	5,579,840	5,558,799	21,041	5,579,840	5,558,799	21,041		5,417,927	
Benefits	841,073	825,890	15,183	2,385,577	2,344,502	41,075	2,385,577	2,344,502	41,075		2,166,303	
Contracted Services	240,010	210,090	29,920	1,246,605	1,218,433	28,172	1,246,605	1,218,433	28,172		1,188,068	
Supplies/Materials	128,400	124,438	3,962	263,900	254,612	9,288	263,900	254,612	9,288		232,731	
New Equipment	3,150	3,024	126	223,150	215,090	8,060	223,150	215,090	8,060		475,247	
Dues, Fees, Other	236,500	222,468	14,032	328,200	309,437	18,763	328,200	309,437	18,763		411,574	
Other Non-Operating	0	0	0	0	0	0	0	0	0		106,000	
Total Expenditures	3,309,768	3,234,451	75,317	10,027,272	9,900,873	126,399	10,027,272	9,900,873	126,399		9,997,850	
Financial Condition this Month	1,352,522	(1,046,491)	(2,399,013)	5,629,998	6,039,489	409,491	5,629,998	6,039,489	409,491		6,150,831	
Ending Cash Balance	16,968,821	17,378,312	409,491	16,968,821	17,378,312	409,491	16,968,821	17,378,312	409,491		18,804,554	

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,342,060	1,334,512	7,548	3,927,450	3,919,895	7,555	3,927,450	3,919,895	7,555
112 - Substitutes	17,000	15,499	1,501	17,000	15,591	1,409	17,000	15,591	1,409
113 - Supplemental Contr.	40,000	40,089	(89)	92,000	93,662	(1,662)	92,000	93,662	(1,662)
119 - Other Cert. Salaries	2,970	4,060	(1,090)	5,780	6,543	(763)	5,780	6,543	(763)
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	113,600	113,290	310	113,600	113,290	310
139 - Medical Waiver	0	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	1,402,030	1,394,160	7,870	4,155,830	4,148,981	6,849	4,155,830	4,148,981	6,849

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	437,930	435,364	2,566	1,275,835	1,261,694	14,141	1,275,835	1,261,694	14,141
142 - Substitutes	12,650	11,723	927	95,900	94,343	1,557	95,900	94,343	1,557
143 - Supplemental Contr.	0	0	0	0	0	0	0	0	0
144 - Overtime	6,025	4,769	1,256	15,775	17,468	(1,693)	15,775	17,468	(1,693)
149 - Other Class. Salaries	1,000	1,526	(526)	22,000	22,804	(804)	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	10,000	9,922	78	10,000	9,922	78
169 - Medical Waiver	0	(91)	91	0	(391)	391	0	(391)	391
171 - Board of Education	0	0	0	0	0	0	0	0	0
172 - AV Students	1,000	1,090	(90)	4,500	3,978	522	4,500	3,978	522
TOTAL - CLASSIFIED	458,605	454,381	4,224	1,424,010	1,409,818	14,192	1,424,010	1,409,818	14,192

GRAND TOTAL - SALARIES	1,860,635	1,848,541	12,094	5,579,840	5,558,799	21,041	5,579,840	5,558,799	21,041
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KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - SEPTEMBER 2019

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	201,160	199,300	1,860	599,420	587,890	11,530	599,420	587,890	11,530
212 - STRS Pick-up	12,086	11,383	703	35,126	33,800	1,326	35,126	33,800	1,326
213 - Medicare Pick-up	1,537	1,459	78	4,468	4,329	139	4,468	4,329	139
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	282,685	282,685	0	825,295	819,788	5,507	825,295	819,788	5,507
242 - Life Insurance	1,031	732	299	3,121	3,833	(712)	3,121	3,833	(712)
243 - Dental	16,800	16,793	7	50,860	50,279	581	50,860	50,279	581
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	20,329	19,199	1,130	58,612	55,220	3,392	58,612	55,220	3,392
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	535,628	531,551	4,077	1,576,902	1,555,139	21,763	1,576,902	1,555,139	21,763

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	127,520	115,807	11,713	271,125	258,252	12,873	271,125	258,252	12,873
222 - SERS Pick-up	11,202	11,098	104	33,619	32,573	1,046	33,619	32,573	1,046
223 - Medicare Pick-up	1,477	1,416	61	4,432	4,251	181	4,432	4,251	181
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,425	150,644	(1,219)	451,865	450,311	1,554	451,865	450,311	1,554
252 - Life Insurance	615	816	(201)	1,855	816	1,039	1,855	816	1,039
253 - Dental	8,055	8,209	(154)	24,685	24,471	214	24,685	24,471	214
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	6,621	5,938	683	20,503	18,278	2,225	20,503	18,278	2,225
262 - Worker's Comp	0	0	0	0	0	0	0	0	0
282 - Unemployment	530	411	119	591	411	180	591	411	180
TOTAL - CLASSIFIED	305,445	294,339	11,106	808,675	789,363	19,312	808,675	789,363	19,312
GRAND TOTAL - BENEFITS	841,073	825,890	15,183	2,385,577	2,344,502	41,075	2,385,577	2,344,502	41,075

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: SEPTEMBER 2019

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	2,000	2,172	(172)	2,000	13,779	(11,779)	2,000	13,779	(11,779)
412 - Instruction Improv. Services	0	(6,375)	6,375	0	0	0	0	0	0
413 - Health Services	500	477	23	500	477	23	500	477	23
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	3,000	2,736	264	15,000	12,570	2,430	15,000	12,570	2,430
419 - Other Prof. & Tech. Services	70,000	72,407	(2,407)	135,000	134,361	639	135,000	134,361	639
422 - Garbage Removal	1,800	1,823	(23)	5,800	5,535	265	5,800	5,535	265
423 - Repair & Maintenance Services	30,000	33,738	(3,738)	185,000	188,518	(3,518)	185,000	188,518	(3,518)
424 - Property & Fleet Insurance	0	0	0	118,050	118,212	(162)	118,050	118,212	(162)
425 - Rentals	1,000	(1,544)	2,544	2,000	(177)	2,177	2,000	(177)	2,177
426 - Lease Purchase Agreements	0	0	0	96,075	90,773	5,302	96,075	90,773	5,302
431 - Certified Mileage	1,000	846	154	7,000	6,718	282	7,000	6,718	282
432 - Cert. Meeting Expenses	500	456	44	5,500	4,435	1,065	5,500	4,435	1,065
433 - Non-Cert. Mileage	0	0	0	250	179	71	250	179	71
434 - Non-Cert. Meeting Expenses	2,500	2,318	182	3,500	3,383	117	3,500	3,383	117
439 - Other Travel/Mtg. Expenses	500	570	(70)	500	722	(222)	500	722	(222)
441 - Telephone Services	2,050	448	1,602	6,150	5,675	475	6,150	5,675	475
443 - Postage	1,000	0	1,000	6,000	5,198	802	6,000	5,198	802
444 - Postage Machine Rental	0	411	(411)	1,300	790	510	1,300	790	510
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	31,084	8,916	122,000	113,565	8,435	122,000	113,565	8,435
452 - Water & Sewer Services	0	0	0	7,000	6,632	368	7,000	6,632	368
453 - Gas Services	8,000	7,587	413	46,000	45,919	81	46,000	45,919	81
461 - Printing & Binding	0	0	0	22,000	20,926	1,074	22,000	20,926	1,074
469 - Other Craft/Trade Services	5,500	5,942	(442)	8,000	8,492	(492)	8,000	8,492	(492)
471 - Tuition to other Districts	0	(9,221)	9,221	230,000	218,278	11,722	230,000	218,278	11,722
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	40,000	36,314	3,686	120,000	116,095	3,905	120,000	116,095	3,905
476 - Vocational Ed. Tuition	4,000	3,919	81	12,000	11,757	243	12,000	11,757	243
477 - Open Enrollment Tuition	8,330	8,353	(23)	24,990	25,059	(69)	24,990	25,059	(69)
478 - Community Schools	8,330	8,193	137	24,990	24,584	406	24,990	24,584	406
479 - Other Tuitions	10,000	7,436	2,564	30,000	25,110	4,890	30,000	25,110	4,890
483 - Purchased Student Transp.	0	0	0	10,000	10,868	(868)	10,000	10,868	(868)
Total Contracted Services	240,010	210,090	29,920	1,246,605	1,218,433	28,172	1,246,605	1,218,433	28,172

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	20,000	20,677	(677)	55,000	56,406	(1,406)	55,000	56,406	(1,406)
512 - Office Supplies	4,000	4,263	(263)	10,000	9,547	453	10,000	9,547	453
514 - Health & Hygiene Supplies	1,000	840	160	1,000	840	160	1,000	840	160
516 - Software Materials	10,600	10,841	(241)	25,600	25,617	(17)	25,600	25,617	(17)
519 - Other General Supplies	2,000	1,438	562	12,000	10,912	1,088	12,000	10,912	1,088
521 - New Textbooks	20,000	21,140	(1,140)	22,000	22,592	(592)	22,000	22,592	(592)
522 - Replacement Textbooks	0	(28)	28	0	(28)	28	0	(28)	28
526 - Textbooks - CCP	0	0	0	0	330	(330)	0	330	(330)
531 - Library Books	0	167	(167)	1,000	1,414	(414)	1,000	1,414	(414)
542 - Periodicals	500	347	153	1,000	648	352	1,000	648	352
543 - Electronic Media	0	0	0	0	0	0	0	0	0
569 - Other Food Items	5,300	3,432	1,868	6,300	3,180	3,120	6,300	3,180	3,120
572 - Cust & Maint. Supplies	15,000	13,198	1,802	65,000	60,937	4,063	65,000	60,937	4,063
573 - Office Furniture	1,000	94	906	8,000	6,575	1,425	8,000	6,575	1,425
581 - Bus Supplies	20,000	19,028	972	28,000	26,641	1,359	28,000	26,641	1,359
582 - Bus Fuel	22,000	21,692	308	42,000	40,528	1,472	42,000	40,528	1,472
583 - Tires & Tubes	7,000	7,260	(260)	12,500	12,476	24	12,500	12,476	24
590 - Other Supplies/Materials	0	49	(49)	8,000	7,662	338	8,000	7,662	338
Total Materials/Supplies	128,400	124,438	3,962	297,400	286,277	11,123	297,400	286,277	11,123

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	(2,063)	2,063	13,000	9,954	3,046	13,000	9,954	3,046
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,500	1,455	45	4,500	4,365	135	4,500	4,365	135
845 - County Auditor/Treas. Fees	226,000	214,833	11,167	226,000	214,833	11,167	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	7,000	7,084	(84)	22,200	20,361	1,839	22,200	20,361	1,839
849 - Other Dues/Fees	2,000	1,159	841	4,500	3,244	1,256	4,500	3,244	1,256
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
Total Dues & Fees	236,500	222,468	14,032	328,200	309,437	18,763	328,200	309,437	18,763