

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

Enclosed you will find the spending plan reports for the month of January 2020. 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 \$1,000,000 and the first tax advance was only \$861,134, which is a negative difference of \$138,866. Last January (2019) the advance was just under \$718,000 and there was no advance in January 2018.

Through January, the spending plan reflected an estimate of \$14,907,550 and actual real estate taxes were \$14,980,284, which is a positive difference of \$72,734. The spending plan reflects an estimate in February of \$10,000,000 and an estimate in March of \$4,465,520.

Earnings on Investments:

The spending plan reflected an estimate this month of \$25,000 and actual earnings on investments were \$51,882, which is a positive difference of \$26,882. This is primarily a result of investments which matured in January that had an average yield of 3%.

Through January, the spending plan reflected an estimate of \$210,000 and actual earnings on investments were \$293,009, which is a positive difference of \$83,009. As mentioned in the second quarter financial evaluation, earnings on investments are doing extremely well this year, but I do not expect this trend to continue for much longer.

State Foundation:

The spending plan reflected an estimate this month of \$329,410 and actual revenue was \$319,897, which is a negative difference of \$9,513. As mentioned in the second quarter financial evaluation, this revenue source is expected to decline each month by about \$10,000.

Through January, the spending plan reflected an estimate of \$2,305,870 and actual revenue was \$2,285,898, which is a negative difference \$19,972. It is anticipated that this revenue source will have a negative difference at the end of the fiscal year of about \$81,000.

Other State:

The spending plan reflected an estimate this month of \$330 and actual revenue was \$72,250, which is a positive difference of \$71,920. This month we received Casino Tax revenue (which was expected next month) in the amount of \$69,464. The estimate for next month is \$70,000. Additionally, we received \$2,480 in reimbursement of motor fuel tax paid, which was not expected at all this year.

Through January, the spending plan reflected an estimate of \$72,310 and actual revenue was \$147,921, which is a positive difference of \$75,611. The primary reason for this positive difference has to do with receiving almost \$69,500 in Casino Tax revenue a month earlier than expected.

Non-Operational:

The spending plan did not reflect an estimate this month but we received \$15,309 in sale of assets and \$6,083 in refunds from prior year expenditures. The sale of assets were a result of trade-in amounts given when we purchased the new buses this year and from the trade-in amount given when we purchased the new tractor. The \$6,083 refund is from the Ohio Schools Council natural gas purchase program.

Through January, the spending plan reflected an estimate of \$210,000 and actual revenue was \$239,482, which is a positive difference of \$29,482. About 2/3rds of this is from sale of assets and 1/3rd is from refunds of prior fiscal year expenditures.

EXPENDITURES:**Salaries:**

The spending plan reflected an estimate this month of \$2,118,920 and actual salaries were \$2,046,907, which is a positive difference of \$72,013. Certified salaries (111-139) were \$59,797 under plan and classified salaries (141-172) were \$12,216 under plan as well.

Certified salaries were under plan primarily because substitutes (112) and supplemental contracts (113) combined were \$57,341 under plan. Substitute costs continue to be less each month than expected. With respect to supplemental contracts, it appears that there is inconsistency in monthly costs this year compared to last year which is causing positive and negative difference in alternating months.

Classified salaries were under plan primarily as a result of the positive difference of \$5,000 in supplemental contracts (143) and the positive difference of \$6,887 in overtime (144).

Through January, the spending plan reflected an estimate of \$13,497,420 and

actual expenditures were \$13,336,343, which is a positive difference of \$161,077 or about 1.2%. Certified salaries (111-139) are \$88,227 under plan and classified salaries (141-172) are \$72,850 under plan as well.

The primary reason for the positive difference of \$88,227 in certified salaries is a result of the positive difference in substitutes (112) of \$33,078 and the positive difference in supplemental contracts (113) of \$40,900. Although, I am relatively certain the positive difference in supplemental contracts is a result of timing of payments.

The primary reason for the positive difference of \$72,850 in classified salaries is a result of the positive difference in regular salaries (141) of \$49,393 combined with the positive difference in overtime (144) of \$23,603. 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 \$56,300.

Benefits:

The spending plan reflected an estimate this month of \$824,775 and actual expenditures were \$812,723, which is a positive difference of \$12,052. Certified benefits were \$2,913 under plan and classified benefits were \$9,139 under plan as well.

Through January, the spending plan reflected an estimate of \$5,546,104 and actual expenditures were \$5,443,801, which is a positive difference of \$102,303. Certified benefits were \$67,448 under plan and classified benefits were \$34,856 under plan as well.

For the most part, the reason for the positive difference of \$102,303 has to do with the positive differences in both retirement line accounts (220 & 221), which combined are \$66,609 under plan. Though I am relatively certain this is an issue of timing; it is entirely possible that the retirement amounts for the year were overestimated.

Contracted Services:

The spending plan reflected an estimate this month of \$460,210 and actual expenditures were \$311,692, which is a positive difference of \$148,518. 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 positive difference this month is in tuitions (471), which had a positive difference of almost \$141,805. After further review of the tuition line accounts, it appears as though we have budgeted for more than we are currently experiencing so far this year.

Through January, the spending plan reflected an estimate of \$3,090,455 and actual expenditures were \$2,842,137, which is a positive difference of \$248,318. As one would suspect, there are positive and negative differences throughout this category, but there are two (2) that are significant. Through January, data processing (416) has a positive difference of just under \$50,000 and I am confident this is merely an issue of timing. The other one is tuition (471) which has a positive difference of \$168,154 and I am inclined to believe this is a result of overestimating the budget for this year.

Materials/Supplies:

The spending plan reflected an estimate this month of \$87,200 and actual expenditures were \$66,067, which is a positive difference of \$21,133. As is the case every month there are positive and negative differences throughout this expenditure category. However, there was only one (1) line account that had a difference of greater than \$10,000 and that was software (516) which had a positive difference of 18,864.

Through January, the spending plan reflected an estimate of \$642,100 and actual expenditures were \$610,914, which is a positive difference of \$31,186. 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 that have a positive or negative difference greater than \$10,000 and combined have a positive difference of \$34,795. Software (516) has a positive difference of \$38,206, new textbooks (521) has a positive difference of \$15,453 and bus supplies has a negative difference of \$18,864. 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 \$23,500 and actual expenditures were \$25,318, which is a negative difference of \$1,818. 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 larger negative difference and it was a result of timing. Memberships (841) had a negative difference of \$8,718, but for the year has a positive difference of \$4,249.

Through January, the spending plan reflected an estimate of \$439,390 and actual expenditures were \$378,991, which is a positive difference of \$60,399. 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 three (3) line accounts that had a positive difference of at least \$10,000 and combined the total positive difference of these three (3) line accounts was

\$40,889. After further review of these three (3) line accounts, I am relatively certain that the positive differences are a result of an overestimation of the budget expectation for this year.

Overall:

The ending cash balance for January was estimated to be \$7,975,706 and the actual ending cash balance was \$8,876,964, which is a positive difference of \$901,259. Revenue for the month was about \$20,000 under plan and expenditures were about \$249,300 under plan.

Through January, revenue is about \$285,000 over plan and expenditures are about \$616,500 under plan. We experienced a couple of timing issues both favorable and unfavorable in the month of January that I expect will be remedied over the next couple of months. With that said, I believe it is safe to say that the current positive difference of just over \$900,000 is realistically closer to \$750,000 after adjusting for the timing issues and revenue and expenditure expectations for the remainder of the fiscal year.

KENSTON LOCAL SCHOOL DISTRICT
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: JANUARY 2020

	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	10,118,071	10,790,008	671,937	10,118,071	10,790,008	671,937	11,338,823	11,338,823	0		12,653,723	
Revenue Sources:												
Real Estate Taxes	1,000,000	861,134	(138,866)	1,000,000	861,134	(138,866)	14,907,550	14,980,284	72,734		13,744,763	
Tuition Fees	17,500	23,058	5,558	17,500	23,058	5,558	526,500	542,284	15,784		440,000	
Earnings on Investments	25,000	51,882	26,882	25,000	51,882	26,882	210,000	293,009	83,009		207,698	
Miscellaneous	3,000	6,418	3,418	3,000	6,418	3,418	18,000	38,748	20,748		2,524	
Revenue-in-Lieu	0	0	0	0	0	0	200,000	202,141	2,141		0	
State Foundation	329,410	319,897	(9,513)	329,410	319,897	(9,513)	2,305,870	2,285,898	(19,972)		2,363,917	
Homestead & Rollback	0	0	0	0	0	0	1,641,772	1,650,079	8,307		1,641,686	
Other State	330	72,250	71,920	330	72,250	71,920	72,310	147,921	75,611		143,106	
Federal - Medicaid	2,000	1,259	(741)	2,000	1,259	(741)	8,000	4,987	(3,013)		145,502	
Non-Operational	0	21,392	21,392	0	21,392	21,392	210,000	239,482	29,482		187,681	
Total Revenue	1,377,240	1,357,290	(19,950)	1,377,240	1,357,290	(19,950)	20,100,002	20,384,833	284,831		18,876,877	
Expenditure Categories:												
Salaries	2,118,920	2,046,907	72,013	2,118,920	2,046,907	72,013	13,497,420	13,336,343	161,077		12,996,057	
Benefits	824,775	812,723	12,052	824,775	812,723	12,052	5,546,104	5,443,801	102,303		5,331,915	
Contracted Services	460,210	311,692	148,518	460,210	311,692	148,518	3,090,455	2,842,137	248,318		2,890,811	
Supplies/Materials	87,200	66,067	21,133	87,200	66,067	21,133	608,600	579,249	29,351		517,058	
New Equipment	5,000	7,627	(2,627)	5,000	7,627	(2,627)	281,150	266,171	14,979		906,208	
Dues, Fees, Other	23,500	25,318	(1,818)	23,500	25,318	(1,818)	439,390	378,991	60,399		444,320	
Other Non-Operating	0	0	0	0	0	0	0	0	0		256,000	
Total Expenditures	3,519,605	3,270,334	249,271	3,519,605	3,270,334	249,271	23,463,119	22,846,692	616,428		23,342,369	
Financial Condition this Month	(2,142,365)	(1,913,044)	229,321	(2,142,365)	(1,913,044)	229,321	(3,363,117)	(2,461,859)	901,259		(4,465,492)	
Ending Cash Balance	7,975,706	8,876,964	901,259	7,975,706	8,876,964	901,259	7,975,706	8,876,964	901,259		8,188,231	

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - JANUARY 2020

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,460,705	1,458,796	1,909	1,460,705	1,458,796	1,909	9,404,270	9,391,254	13,016
112 - Substitutes	30,000	19,443	10,557	30,000	19,443	10,557	174,000	140,922	33,078
113 - Supplemental Contr.	65,000	18,216	46,784	65,000	18,216	46,784	407,000	366,100	40,900
119 - Other Cert. Salaries	1,425	878	547	1,425	878	547	11,480	9,457	2,023
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	1,100	(1,100)
TOTAL - CERTIFIED	1,557,130	1,497,333	59,797	1,557,130	1,497,333	59,797	10,110,350	10,022,123	88,227

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	532,515	530,264	2,251	532,515	530,264	2,251	3,125,395	3,076,002	49,393
142 - Substitutes	8,750	11,922	(3,172)	8,750	11,922	(3,172)	135,600	143,733	(8,133)
143 - Supplemental Contr.	5,000	0	5,000	5,000	0	5,000	10,000	0	10,000
144 - Overtime	14,025	7,138	6,887	14,025	7,138	6,887	67,075	43,472	23,603
149 - Other Class. Salaries	0	0	0	0	0	0	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	1,500	250	1,250	1,500	250	1,250	12,500	14,625	(2,125)
172 - AV Students	0	0	0	0	0	0	4,500	3,978	522
TOTAL - CLASSIFIED	561,790	549,574	12,216	561,790	549,574	12,216	3,387,070	3,314,220	72,850

GRAND TOTAL - SALARIES	2,118,920	2,046,907	72,013	2,118,920	2,046,907	72,013	13,497,420	13,336,343	161,077
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KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - JANUARY 2020

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	209,805	211,418	(1,613)	209,805	211,418	(1,613)	1,431,555	1,382,565	48,990
212 - STRS Pick-up	25,611	23,553	2,058	25,611	23,553	2,058	95,847	91,570	4,277
213 - Medicare Pick-up	3,258	3,248	10	3,258	3,248	10	12,191	11,963	228
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	267,985	266,870	1,115	267,985	266,870	1,115	1,897,235	1,890,662	6,573
242 - Life Insurance	1,031	978	53	1,031	978	53	7,245	8,382	(1,137)
243 - Dental	16,800	16,941	(141)	16,800	16,941	(141)	118,060	117,555	505
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	22,578	20,779	1,799	22,578	20,779	1,799	144,953	136,573	8,380
261 - Worker's Comp	10,032	10,400	(368)	10,032	10,400	(368)	10,032	10,400	(368)
281 - Unemployment	0	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	557,100	554,187	2,913	557,100	554,187	2,913	3,717,118	3,649,670	67,448

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	72,800	71,089	1,711	72,800	71,089	1,711	562,325	544,706	17,619
222 - SERS Pick-up	21,707	20,994	713	21,707	20,994	713	88,939	86,895	2,044
223 - Medicare Pick-up	2,861	2,824	37	2,861	2,824	37	11,724	11,327	397
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,425	143,557	5,868	149,425	143,557	5,868	1,049,565	1,043,178	6,387
252 - Life Insurance	615	598	17	615	598	17	4,315	2,634	1,681
253 - Dental	8,055	8,009	46	8,055	8,009	46	56,905	57,265	(360)
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	8,146	7,323	823	8,146	7,323	823	48,968	43,427	5,541
262 - Worker's Comp	3,535	3,854	(319)	3,535	3,854	(319)	3,535	3,854	(319)
282 - Unemployment	530	288	242	530	288	242	2,711	845	1,866
TOTAL - CLASSIFIED	267,675	258,536	9,139	267,675	258,536	9,139	1,828,987	1,794,131	34,856
GRAND TOTAL - BENEFITS	824,775	812,723	12,052	824,775	812,723	12,052	5,546,104	5,443,801	102,303

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: JANUARY 2020

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	2,900	0	2,900	2,900	0	2,900	4,900	13,779	(8,879)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	500	75	425	500	75	425	3,000	947	2,053
416 - Data Processing Services	0	40,001	(40,001)	0	40,001	(40,001)	89,750	40,001	49,749
418 - Legal Services	12,000	2,154	9,846	12,000	2,154	9,846	50,000	19,460	30,540
419 - Other Prof. & Tech. Services	30,000	35,050	(5,050)	30,000	35,050	(5,050)	261,000	311,860	(50,860)
422 - Garbage Removal	1,800	1,680	120	1,800	1,680	120	13,000	12,569	431
423 - Repair & Maintenance Services	15,000	3,061	11,939	15,000	3,061	11,939	257,500	255,896	1,604
424 - Property & Fleet Insurance	0	0	0	0	0	0	118,050	118,212	(162)
425 - Rentals	1,000	726	274	1,000	726	274	4,000	8,355	(4,355)
426 - Lease Purchase Agreements	0	0	0	0	0	0	96,075	93,842	2,233
431 - Certified Mileage	2,000	4,112	(2,112)	2,000	4,112	(2,112)	17,000	15,412	1,588
432 - Cert. Meeting Expenses	2,000	34	1,966	2,000	34	1,966	14,500	9,578	4,922
433 - Non-Cert. Mileage	1,500	1,618	(118)	1,500	1,618	(118)	5,250	2,997	2,253
434 - Non-Cert. Meeting Expenses	1,000	768	232	1,000	768	232	10,500	10,092	408
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	6,500	1,851	4,649
441 - Telephone Services	2,050	1,882	168	2,050	1,882	168	14,350	14,772	(422)
443 - Postage	2,000	0	2,000	2,000	0	2,000	13,360	7,498	5,862
444 - Postage Machine Rental	1,300	168	1,132	1,300	168	1,132	3,900	2,167	1,733
445 - Messenger Service	0	0	0	0	0	0	200	57	143
446 - Advertising	500	77	423	500	77	423	500	77	423
451 - Electricity Services	45,000	31,704	13,296	45,000	31,704	13,296	291,500	284,764	6,736
452 - Water & Sewer Services	0	0	0	0	0	0	17,000	19,896	(2,896)
453 - Gas Services	10,000	14,340	(4,340)	10,000	14,340	(4,340)	80,000	95,453	(15,453)
461 - Printing & Binding	0	1,885	(1,885)	0	1,885	(1,885)	22,000	22,811	(811)
469 - Other Craft/Trade Services	0	0	0	0	0	0	8,000	8,492	(492)
471 - Tuition to other Districts	230,000	88,195	141,805	230,000	88,195	141,805	1,110,000	941,846	168,154
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	50,000	42,934	7,066	50,000	42,934	7,066	310,000	283,555	26,445
476 - Vocational Ed. Tuition	4,000	4,886	(886)	4,000	4,886	(886)	28,000	29,390	(1,390)
477 - Open Enrollment Tuition	8,330	6,240	2,090	8,330	6,240	2,090	58,310	53,174	5,136
478 - Community Schools	8,330	6,436	1,894	8,330	6,436	1,894	58,310	50,048	8,262
479 - Other Tuitions	20,000	8,195	11,805	20,000	8,195	11,805	80,000	57,399	22,601
483 - Purchased Student Transp.	9,000	15,471	(6,471)	9,000	15,471	(6,471)	44,000	55,887	(11,887)
Total Contracted Services	460,210	311,692	148,518	460,210	311,692	148,518	3,090,455	2,842,137	248,318

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - MATERIALS/SUPPLIES & DUES/FEES
FOR THE MONTH ENDED: JANUARY 2020

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	11,000	6,813	4,187	11,000	6,813	4,187	100,000	98,424	1,576
512 - Office Supplies	5,200	1,790	3,410	5,200	1,790	3,410	25,200	19,969	5,231
514 - Health & Hygiene Supplies	0	0	0	0	0	0	1,500	840	660
516 - Software Materials	20,000	1,316	18,684	20,000	1,316	18,684	85,600	47,394	38,206
519 - Other General Supplies	2,000	191	1,809	2,000	191	1,809	21,000	26,879	(5,879)
521 - New Textbooks	0	440	(440)	0	440	(440)	42,000	26,547	15,453
522 - Replacement Textbooks	1,000	0	1,000	1,000	0	1,000	2,000	(19)	2,019
526 - Textbooks - CCP	5,000	438	4,562	5,000	438	4,562	15,000	18,364	(3,364)
531 - Library Books	0	110	(110)	0	110	(110)	2,000	2,891	(891)
542 - Periodicals	1,000	806	194	1,000	806	194	3,000	2,683	317
543 - Electronic Media	0	0	0	0	0	0	0	0	0
569 - Other Food Items	2,000	1,247	753	2,000	1,247	753	14,800	7,212	7,588
572 - Cust & Maint. Supplies	15,000	19,906	(4,906)	15,000	19,906	(4,906)	110,000	119,694	(9,694)
573 - Office Furniture	0	0	0	0	0	0	12,000	12,279	(279)
581 - Bus Supplies	5,000	9,602	(4,602)	5,000	9,602	(4,602)	52,000	70,864	(18,864)
582 - Bus Fuel	20,000	18,512	1,488	20,000	18,512	1,488	132,000	126,800	5,200
583 - Tires & Tubes	0	3,073	(3,073)	0	3,073	(3,073)	15,500	19,979	(4,479)
590 - Other Supplies/Materials	0	1,823	(1,823)	0	1,823	(1,823)	8,500	10,114	(1,614)
Total Materials/Supplies	87,200	66,067	21,133	87,200	66,067	21,133	642,100	610,914	31,186

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	8,718	(8,718)	0	8,718	(8,718)	23,740	19,491	4,249
843 - Audit Charges	8,000	8,774	(774)	8,000	8,774	(774)	25,000	21,505	3,495
844 - County ESC Deduction	1,500	1,414	86	1,500	1,414	86	10,500	10,021	479
845 - County Auditor/Treas. Fees	0	0	0	0	0	0	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	4,927	2,073	7,000	4,927	2,073	52,000	46,875	5,125
849 - Other Dues/Fees	1,000	402	598	1,000	402	598	15,150	4,806	10,344
851 - Liability Insurance	0	0	0	0	0	0	57,000	57,728	(728)
853 - Performance Bonds	1,000	0	1,000	1,000	0	1,000	2,000	855	1,145
864 - Settlements	0	0	0	0	0	0	0	0	0
870 - Tax Assessments	2,000	1,083	917	2,000	1,083	917	2,000	1,083	917
889 - Awards/Prizes	3,000	0	3,000	3,000	0	3,000	12,000	1,622	10,378
899 - Miscellaneous	0	0	0	0	0	0	5,000	172	4,828
Total Dues & Fees	23,500	25,318	(1,818)	23,500	25,318	(1,818)	439,390	378,991	60,399