

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

Enclosed you will find the spending plan reports for the month of February 2020. The differences, where significant, will be explained below.

**REVENUE:**

**Real Estate Taxes:**

The spending plan reflected an estimate this month of \$10,000,000 and the second tax advance was only \$5,926,935, which is a negative difference of almost \$4.1 million. Last February (2019) the advance was just under \$7,550,000 and the advance in February 2018 (second one) was just over \$7 million.

Through February, the spending plan reflected an estimate of \$24,907,550 and actual real estate taxes were \$20,907,219, which is a negative difference of \$4,000,331. The spending plan reflects an estimate in March (the settlement) of \$4,465,520 and I would suspect we will receive at least \$8.5 million.

**Tuition Fees**

The spending plan reflected an estimate this month of \$71,500 and we actually received \$48,418, which is a negative difference of \$23,082. The primary reason for the negative difference is that we expected to receive \$55,000 in tuition related to foster placed children, but did not receive any tuition money in the month of February (I am relatively certain we will receive this tuition money in March). Additionally, we received \$15,562 in excess costs tuition revenue this month, but we expect to receive \$115,000 in March. There is clearly a timing issue related to these particular tuition revenue items.

Through February, the spending plan reflected an estimate of \$598,000 and we have actually received \$590,702, which is a negative difference of \$7,298. Because of three (3) different timing issues related to tuition (foster placed children, excess costs and special education tuition from the MRDD), it is not clear if there is anything to be concerned about at this moment regarding tuition revenue.

**Earnings on Investments:**

The spending plan reflected an estimate this month of \$40,000 and actual earnings on investments were \$33,909, which is a negative difference of \$6,091. This is primarily a result of the steady decline of interest rates especially in the month of February.

Through February, the spending plan reflected an estimate of \$250,000 and actual earnings on investments were \$326,918, which is a positive difference of \$76,918. 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 \$319,140, which is a negative difference of \$10,270. As mentioned in the second quarter financial evaluation, this revenue source is expected to decline each month by about \$10,000.

Through February, the spending plan reflected an estimate of \$2,635,280 and actual revenue was \$2,605,038, which is a negative difference \$30,242. 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 \$70,330 and actual revenue was \$306, which is a negative difference of \$70,024. You may recall that last month as a result of receiving the Casino Tax revenue a month earlier than expected, we had a positive difference \$71,920.

Through February, the spending plan reflected an estimate of \$142,640 and actual revenue was \$148,227, which is a positive difference of \$5,587.

**Federal - Medicaid:**

The spending plan reflected an estimate this month of \$2,000 and we actually received \$65,667, which is a positive difference of \$63,667. In February, we received a Medicaid settlement related to FY 2018 in the amount of \$62,760. Although it is common to receive a settlement each year, it is not a guarantee and therefore, I did not include an estimate related to a Medicaid settlement in the spending plan for this fiscal year.

Through February, the spending plan reflected an estimate of \$10,000 and we actually received \$70,654, which is a positive difference of \$60,654. If not for the Medicaid settlement of \$62,760, this revenue source would actually have a negative difference of \$2,110.

**EXPENDITURES:****Salaries:**

The spending plan reflected an estimate this month of \$1,884,570 and actual salaries were \$1,882,244, which is a positive difference of \$2,326. Certified salaries (111-139) were \$4,558 under plan and classified salaries (141-172) were \$2,232 over plan.

Through February, the spending plan reflected an estimate of \$15,381,990 and actual expenditures were \$15,218,587, which is a positive difference of \$163,403 or about 1.1%. Certified salaries (111-139) are \$92,785 under plan and classified salaries (141-172) are \$70,618 under plan as well.

The primary reason for the positive difference of \$92,785 in certified salaries is a result of the positive difference in substitutes (112) of \$33,364 and the positive

difference in supplemental contracts (113) of \$41,008. 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 \$70,618 in classified salaries is a result of the positive difference in regular salaries (141) of \$63,337. There are positive differences in supplemental contracts (143) and overtime (144), which combined total \$39,552. These positive differences were almost entirely negated by the negative differences in substitutes (142) and severance pay (162), which combined total \$30,105.

Upon further review of payroll subgroup spending plans, it was determined that the 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 \$64,300.

### **Benefits:**

The spending plan reflected an estimate this month of \$789,888 and actual expenditures were \$782,851, which is a positive difference of \$7,037. Certified benefits were \$2,608 over plan and classified benefits were \$9,646 under plan.

Through February, the spending plan reflected an estimate of \$6,335,993 and actual expenditures were \$6,226,652, which is a positive difference of \$109,341. Certified benefits were \$64,839 under plan and classified benefits were \$44,501 under plan as well.

For the most part, the reason for the positive difference of \$109,341 has to do with the positive differences in both retirement line accounts (220 & 221), which combined are \$64,380 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 \$453,510 and actual expenditures were \$23,962, which is a positive difference of \$429,548. 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 a result of moving approximately \$233,000 in expenditures from the General Fund to the Permanent Improvement Fund. Additionally, tuitions (471) were almost \$128,000 under plan and have been under plan every month with the exception of December. Upon further review of the numerous tuition line accounts, it appears as though we have less outplaced tuition students than we anticipated at the beginning of the school year.

Through February, the spending plan reflected an estimate of \$3,543,965 and actual expenditures were \$2,866,099, which is a positive difference of \$677,866.

As one would suspect, there are positive and negative differences throughout this category, but there are four (4) that are significant. Through February, data processing (416) has a positive difference of just under \$50,000 and I am confident this is merely an issue of timing. Legal services (418) has a positive difference of just under \$35,000, repairs (423) has a positive difference of just under \$211,000 and tuition (471) has a positive difference of almost \$296,000.

In February, we moved just under \$203,000 from repairs (423) of the General Fund to the Permanent Improvement Fund, which explains the bulk of the positive difference of \$210,677.

**Materials/Supplies:**

The spending plan reflected an estimate this month of \$90,500 and actual expenditures were \$66,572, which is a positive difference of \$23,928. 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 \$20,000 and that was new textbooks (521), which had a positive difference of 20,550.

Through February, the spending plan reflected an estimate of \$732,600 and actual expenditures were \$677,486, which is a positive difference of \$55,114. As one would suspect, there are positive and negative differences throughout this category similar to that of contracted services.

Currently, there are only five (5) line accounts that have a positive or negative difference greater than \$15,000 and combined have a positive difference of \$53,084. Software (516) has a positive difference of \$36,018, new textbooks (521) has a positive difference of \$36,003, custodial and maintenance supplies (572) has a negative difference of \$15,164, bus supplies has a negative difference of \$18,912 and bus fuel (583) has a positive difference of \$15,139. I am relatively certain there are a few issues of timing related to this category.

**New Equipment:**

The spending plan reflected an estimate this month of \$10,000 and actual expenditures were a negative \$229,435, which is a positive difference of \$239,435. The primary reason for the significant positive difference of \$239,435 is a result of moving new equipment expenditures from the General Fund to the Permanent Improvement Fund in February. In the month of February, we moved \$232,705 of new equipment expenditures from the General Fund to the Permanent Improvement Fund.

Through February, the spending plan reflected an estimate of \$291,150 and actual expenditures were \$36,736, which is a positive difference of \$254,414. The bulk of this positive difference is a result of moving \$232,705 of new equipment expenditures from the General Fund to the Permanent Improvement Fund.

**Dues, Fees, Other:**

The spending plan reflected an estimate this month of \$13,500 and actual expenditures were \$11,932, which is a positive difference of \$1,568. As is the case

every month there are positive and negative differences throughout this expenditure category.

Through February, the spending plan reflected an estimate of \$452,890 and actual expenditures were \$390,923, which is a positive difference of \$61,967. As one would suspect, there are positive and negative differences throughout this category; however, there are only two (2) that have a negative difference and the total of the two (2) is only \$2,225.

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 \$43,764. 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.

### **Other Non-Operating**

The spending plan did not reflect an estimate this month but a transfer in the amount of \$470,505 was made from the General Fund to the Permanent Improvement Fund. This transfer was not anticipated and therefore was neither part of the initial 5-year forecast nor included in the spending plan for this fiscal year. However, the transfer amount was almost completely offset by the moving of almost \$233,000 in contracted services expenditures and almost \$233,000 in new equipment expenditures from the General Fund to the Permanent Improvement Fund.

### **Overall:**

The ending cash balance for February was estimated to be \$15,250,977 and the actual ending cash balance was \$12,266,500, which is a negative difference of \$2,984,477. Revenue for the month was about \$4.1 million under plan and expenditures were about \$233,300 under plan.

Through February, revenue is about \$3.8 million under plan and expenditures are about \$850,000 under plan. Although there are still a few minor timing issues, the larger timing issue is with real estate taxes and should be resolved by the middle of March. I am confident that by the end of March, the current negative difference of almost \$3 million will be completely erased and we will have a positive difference of about \$1 million.

**KENSTON LOCAL SCHOOL DISTRICT**  
**SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND**  
**FOR THE MONTH ENDED: FEBRUARY 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
<b>Beginning Cash Balance</b>	7,975,706	8,876,964	901,259	10,118,071	10,790,008	671,937	11,338,823	11,338,823	0		12,653,723	
<b>Revenue Sources:</b>												
Real Estate Taxes	10,000,000	5,926,935	(4,073,065)	11,000,000	6,788,069	(4,211,931)	24,907,550	20,907,219	(4,000,331)		21,293,063	
Tuition Fees	71,500	48,418	(23,082)	89,000	71,476	(17,524)	598,000	590,702	(7,298)		552,866	
Earnings on Investments	40,000	33,909	(6,091)	65,000	85,791	20,791	250,000	326,918	76,918		291,340	
Miscellaneous	4,000	3,485	(515)	7,000	9,903	2,903	22,000	42,233	20,233		3,099	
Revenue-in-Lieu	0	0	0	0	0	0	200,000	202,141	2,141		0	
State Foundation	329,410	319,140	(10,270)	658,820	639,037	(19,783)	2,635,280	2,605,038	(30,242)		2,690,513	
Homestead & Rollback	0	0	0	0	0	0	1,641,772	1,650,079	8,307		1,641,686	
Other State	70,330	306	(70,024)	70,660	72,556	1,896	142,640	148,227	5,587		143,106	
Federal - Medicaid	2,000	65,667	63,667	4,000	66,926	62,926	10,000	70,654	60,654		146,970	
Non-Operational	0	307	307	0	21,699	21,699	210,000	239,789	29,789		187,681	
<b>Total Revenue</b>	<b>10,517,240</b>	<b>6,398,167</b>	<b>(4,119,073)</b>	<b>11,894,480</b>	<b>7,755,457</b>	<b>(4,139,023)</b>	<b>30,617,242</b>	<b>26,783,000</b>	<b>(3,834,242)</b>		<b>26,950,324</b>	
<b>Expenditure Categories:</b>												
Salaries	1,884,570	1,882,244	2,326	4,003,490	3,929,151	74,339	15,381,990	15,218,587	163,403		14,815,106	
Benefits	789,888	782,851	7,037	1,614,664	1,595,574	19,090	6,335,993	6,226,652	109,341		6,074,231	
Contracted Services	453,510	23,962	429,548	913,720	335,654	578,066	3,543,965	2,866,099	677,866		3,229,817	
Supplies/Materials	90,500	66,572	23,928	177,700	132,639	45,061	699,100	645,821	53,279		594,646	
New Equipment	10,000	(229,435)	239,435	15,000	(221,808)	236,808	291,150	36,736	254,414		907,883	
Dues, Fees, Other	13,500	11,932	1,568	37,000	37,250	(250)	452,890	390,923	61,967		448,298	
Other Non-Operating	0	470,505	(470,505)	0	470,505	(470,505)	0	470,505	(470,505)		256,000	
<b>Total Expenditures</b>	<b>3,241,968</b>	<b>3,008,631</b>	<b>233,337</b>	<b>6,761,574</b>	<b>6,278,965</b>	<b>482,609</b>	<b>26,705,088</b>	<b>25,855,323</b>	<b>849,765</b>		<b>26,325,981</b>	
Financial Condition this Month	7,275,272	3,389,536	(3,885,736)	5,132,906	1,476,492	(3,656,414)	3,912,154	927,677	(2,984,477)		624,343	
<b>Ending Cash Balance</b>	<b>15,250,977</b>	<b>12,266,500</b>	<b>(2,984,477)</b>	<b>15,250,977</b>	<b>12,266,500</b>	<b>(2,984,477)</b>	<b>15,250,977</b>	<b>12,266,500</b>	<b>(2,984,477)</b>		<b>13,278,066</b>	

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**ALL SALARIES - FEBRUARY 2020**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CERTIFIED STAFF</b>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
111 - Regular Salaries	1,338,705	1,335,872	2,833	2,799,410	2,794,668	4,742	10,742,975	10,727,126	15,849
112 - Substitutes	42,000	41,714	286	72,000	61,157	10,843	216,000	182,636	33,364
113 - Supplemental Contr.	40,000	39,892	108	105,000	58,108	46,892	447,000	405,992	41,008
119 - Other Cert. Salaries	1,425	94	1,331	2,850	972	1,878	12,905	9,551	3,354
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)
<b>TOTAL - CERTIFIED</b>	<b>1,422,130</b>	<b>1,417,572</b>	<b>4,558</b>	<b>2,979,260</b>	<b>2,914,905</b>	<b>64,355</b>	<b>11,532,480</b>	<b>11,439,695</b>	<b>92,785</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CLASSIFIED STAFF</b>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
141 - Regular Salaries	438,015	424,071	13,944	970,530	954,335	16,195	3,563,410	3,500,073	63,337
142 - Substitutes	10,600	17,223	(6,623)	19,350	29,145	(9,795)	146,200	160,956	(14,756)
143 - Supplemental Contr.	0	0	0	5,000	0	5,000	10,000	0	10,000
144 - Overtime	13,825	7,876	5,949	27,850	15,014	12,836	80,900	51,348	29,552
149 - Other Class. Salaries	0	75	(75)	0	75	(75)	22,000	22,954	(954)
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	15,427	(15,427)	0	15,427	(15,427)	10,000	25,349	(15,349)
169 - Medical Waiver	0	0	0	0	0	0	0	(391)	391
171 - Board of Education	0	0	0	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
<b>TOTAL - CLASSIFIED</b>	<b>462,440</b>	<b>464,672</b>	<b>(2,232)</b>	<b>1,024,230</b>	<b>1,014,246</b>	<b>9,984</b>	<b>3,849,510</b>	<b>3,778,892</b>	<b>70,618</b>

<b>GRAND TOTAL - SALARIES</b>	<b>1,884,570</b>	<b>1,882,244</b>	<b>2,326</b>	<b>4,003,490</b>	<b>3,929,151</b>	<b>74,339</b>	<b>15,381,990</b>	<b>15,218,587</b>	<b>163,403</b>
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**KENSTON LOCAL SCHOOL DISTRICT**  
**DETAILED SPENDING PLAN REPORT**  
**ALL BENEFITS - FEBRUARY 2020**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,180	211,277	(5,097)	415,985	422,695	(6,710)	1,637,735	1,593,842	43,893
212 - STRS Pick-up	11,703	11,383	320	37,314	34,936	2,378	107,550	102,953	4,597
213 - Medicare Pick-up	1,489	1,454	35	4,746	4,702	44	13,680	13,417	263
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	267,985	266,870	1,115	535,970	533,740	2,230	2,165,220	2,157,532	7,688
242 - Life Insurance	1,031	975	56	2,062	1,953	109	8,276	9,357	(1,081)
243 - Dental	16,800	16,940	(140)	33,600	33,881	(281)	134,860	134,495	365
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	20,621	19,639	982	43,199	40,418	2,781	165,574	156,212	9,362
261 - Worker's Comp	10,032	9,911	121	20,064	20,311	(247)	20,064	20,311	(247)
281 - Unemployment	0	0	0	0	0	0	0	0	0
<b>TOTAL - CERTIFIED</b>	<b>535,841</b>	<b>538,449</b>	<b>(2,608)</b>	<b>1,092,941</b>	<b>1,092,636</b>	<b>305</b>	<b>4,252,958</b>	<b>4,188,119</b>	<b>64,839</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	72,800	69,932	2,868	145,600	141,021	4,579	635,125	614,638	20,487
222 - SERS Pick-up	11,202	10,640	562	32,910	31,634	1,276	100,141	97,535	2,606
223 - Medicare Pick-up	1,477	1,352	125	4,338	4,176	162	13,200	12,679	521
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,425	144,473	4,952	298,850	288,030	10,820	1,198,990	1,187,651	11,339
252 - Life Insurance	615	597	18	1,230	1,195	35	4,930	3,231	1,699
253 - Dental	8,055	8,003	52	16,110	16,012	98	64,960	65,268	(308)
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	6,705	5,886	819	14,851	13,209	1,642	55,673	49,313	6,360
262 - Worker's Comp	3,238	3,172	66	6,773	7,026	(253)	6,773	7,026	(253)
282 - Unemployment	530	347	183	1,060	635	425	3,241	1,192	2,049
<b>TOTAL - CLASSIFIED</b>	<b>254,048</b>	<b>244,402</b>	<b>9,646</b>	<b>521,723</b>	<b>502,938</b>	<b>18,785</b>	<b>2,083,034</b>	<b>2,038,533</b>	<b>44,501</b>
<b>GRAND TOTAL - BENEFITS</b>	<b>789,888</b>	<b>782,851</b>	<b>7,037</b>	<b>1,614,664</b>	<b>1,595,574</b>	<b>19,090</b>	<b>6,335,993</b>	<b>6,226,652</b>	<b>109,341</b>



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

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	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	1,000	0	1,000	1,500	75	1,425	4,000	947	3,053
416 - Data Processing Services	0	0	0	0	40,001	(40,001)	89,750	40,001	49,749
418 - Legal Services	5,000	1,053	3,947	17,000	3,207	13,793	55,000	20,513	34,487
419 - Other Prof. & Tech. Services	30,000	(13,398)	43,398	60,000	21,652	38,348	291,000	298,462	(7,462)
422 - Garbage Removal	1,800	1,680	120	3,600	3,360	240	14,800	14,249	551
423 - Repair & Maintenance Services	12,000	(197,073)	209,073	27,000	(194,012)	221,012	269,500	58,823	210,677
424 - Property & Fleet Insurance	0	0	0	0	0	0	118,050	118,212	(162)
425 - Rentals	0	362	(362)	1,000	1,088	(88)	4,000	8,717	(4,717)
426 - Lease Purchase Agreements	0	0	0	0	0	0	96,075	93,842	2,233
431 - Certified Mileage	2,500	529	1,971	4,500	4,641	(141)	19,500	15,941	3,559
432 - Cert. Meeting Expenses	2,800	1,046	1,754	4,800	1,080	3,720	17,300	10,624	6,676
433 - Non-Cert. Mileage	500	176	324	2,000	1,794	206	5,750	3,173	2,577
434 - Non-Cert. Meeting Expenses	1,000	237	763	2,000	1,005	995	11,500	10,329	1,171
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	6,500	1,851	4,649
441 - Telephone Services	2,050	435	1,615	4,100	2,317	1,783	16,400	15,207	1,193
443 - Postage	3,000	0	3,000	5,000	0	5,000	16,360	7,498	8,862
444 - Postage Machine Rental	0	267	(267)	1,300	435	865	3,900	2,434	1,466
445 - Messenger Service	0	0	0	0	0	0	200	57	143
446 - Advertising	0	0	0	500	77	423	500	77	423
451 - Electricity Services	45,000	29,542	15,458	90,000	61,246	28,754	336,500	314,306	22,194
452 - Water & Sewer Services	10,000	6,828	3,172	10,000	6,828	3,172	27,000	26,724	276
453 - Gas Services	10,500	0	10,500	20,500	14,340	6,160	90,500	95,453	(4,953)
461 - Printing & Binding	5,000	0	5,000	5,000	1,885	3,115	27,000	22,811	4,189
469 - Other Craft/Trade Services	0	0	0	0	0	0	8,000	8,492	(492)
471 - Tuition to other Districts	220,000	92,266	127,734	450,000	180,461	269,539	1,330,000	1,034,112	295,888
474 - Excess Costs	16,000	9,485	6,515	16,000	9,485	6,515	16,000	9,485	6,515
475 - Special Ed. Tuition	45,000	43,513	1,487	95,000	86,447	8,553	355,000	327,068	27,932
476 - Vocational Ed. Tuition	4,000	4,921	(921)	8,000	9,807	(1,807)	32,000	34,311	(2,311)
477 - Open Enrollment Tuition	8,330	3,170	5,160	16,660	9,410	7,250	66,640	56,344	10,296
478 - Community Schools	8,330	6,224	2,106	16,660	12,660	4,000	66,640	56,272	10,368
479 - Other Tuitions	10,000	23,969	(13,969)	30,000	32,164	(2,164)	90,000	81,368	8,632
483 - Purchased Student Transp.	9,700	8,730	970	18,700	24,201	(5,501)	53,700	64,617	(10,917)
<b>Total Contracted Services</b>	<b>453,510</b>	<b>23,962</b>	<b>429,548</b>	<b>913,720</b>	<b>335,654</b>	<b>578,066</b>	<b>3,543,965</b>	<b>2,866,099</b>	<b>677,866</b>

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	11,850	10,279	1,571	22,850	17,092	5,758	111,850	108,703	3,147
512 - Office Supplies	3,000	2,801	199	8,200	4,591	3,609	28,200	22,770	5,430
514 - Health & Hygiene Supplies	0	0	0	0	0	0	1,500	840	660
516 - Software Materials	0	2,188	(2,188)	20,000	3,504	16,496	85,600	49,582	36,018
519 - Other General Supplies	2,000	5,093	(3,093)	4,000	5,284	(1,284)	23,000	31,972	(8,972)
521 - New Textbooks	20,550	0	20,550	20,550	440	20,110	62,550	26,547	36,003
522 - Replacement Textbooks	850	138	712	1,850	138	1,712	2,850	119	2,731
526 - Textbooks - CCP	0	0	0	5,000	438	4,562	15,000	18,364	(3,364)
531 - Library Books	1,000	0	1,000	1,000	110	890	3,000	2,891	109
542 - Periodicals	0	117	(117)	1,000	923	77	3,000	2,800	200
543 - Electronic Media	0	0	0	0	0	0	0	0	0
569 - Other Food Items	2,000	762	1,238	4,000	2,009	1,991	16,800	7,974	8,826
572 - Cust & Maint. Supplies	20,000	25,470	(5,470)	35,000	45,376	(10,376)	130,000	145,164	(15,164)
573 - Office Furniture	2,000	2,000	0	2,000	2,000	0	14,000	14,279	(279)
581 - Bus Supplies	5,000	5,048	(48)	10,000	14,650	(4,650)	57,000	75,912	(18,912)
582 - Bus Fuel	20,000	10,061	9,939	40,000	28,573	11,427	152,000	136,861	15,139
583 - Tires & Tubes	2,000	243	1,757	2,000	3,316	(1,316)	17,500	20,222	(2,722)
590 - Other Supplies/Materials	250	2,372	(2,122)	250	4,195	(3,945)	8,750	12,486	(3,736)
<b>Total Materials/Supplies</b>	<b>90,500</b>	<b>66,572</b>	<b>23,928</b>	<b>177,700</b>	<b>132,639</b>	<b>45,061</b>	<b>732,600</b>	<b>677,486</b>	<b>55,114</b>

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	380	(380)	0	9,098	(9,098)	23,740	19,871	3,869
843 - Audit Charges	0	636	(636)	8,000	9,410	(1,410)	25,000	22,141	2,859
844 - County ESC Deduction	1,500	1,414	86	3,000	2,828	172	12,000	11,435	565
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	8,000	5,963	2,037	15,000	10,890	4,110	60,000	52,838	7,162
849 - Other Dues/Fees	1,000	975	25	2,000	1,377	623	16,150	5,781	10,369
851 - Liability Insurance	0	0	0	0	0	0	57,000	57,728	(728)
853 - Performance Bonds	0	0	0	1,000	0	1,000	2,000	855	1,145
864 - Settlements	0	0	0	0	0	0	0	0	0
870 - Tax Assessments	0	2,414	(2,414)	2,000	3,497	(1,497)	2,000	3,497	(1,497)
889 - Awards/Prizes	3,000	150	2,850	6,000	150	5,850	15,000	1,772	13,228
899 - Miscellaneous	0	0	0	0	0	0	5,000	172	4,828
<b>Total Dues &amp; Fees</b>	<b>13,500</b>	<b>11,932</b>	<b>1,568</b>	<b>37,000</b>	<b>37,250</b>	<b>(250)</b>	<b>452,890</b>	<b>390,923</b>	<b>61,967</b>