

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

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

REVENUE:

Tuition Revenue:

The spending plan reflected an estimate this month of \$282,500 and actual tuition revenue was \$13,896, which is a negative difference of \$268,604. The primary reason for the negative difference is a result of the expectation of \$250,000 from the MRDD and \$20,000 in special education tuition funding from the State. Neither of these two (2) came in this month. I suspect the MRDD funding will arrive in the month of May. As far as the special education funding is concerned, I don't believe we will receive any additional funding in May or June.

Through April, the spending plan reflected an estimate of \$1,047,000 and actual tuition revenue received was \$818,026, which is a negative difference of \$229,474. This negative difference is a result of timing and should be erased by the end of May.

Revenue in Lieu:

The spending plan did not reflect an estimate this month, but as mentioned last month, the check from Target in the amount of \$35,000 arrived very late in March and would not be deposited until April.

Through April, the spending plan reflected an estimate of \$585,000 and actual revenue was \$576,382, which is a negative difference of \$8,618.

State Foundation:

The spending plan reflected an estimate this month of \$329,410 and actual revenue was \$320,151, which is a negative difference of \$9,259. As mentioned in the second quarter financial evaluation, this revenue source is expected to decline each month by about \$10,000.

Through April, the spending plan reflected an estimate of \$3,294,100 and actual revenue was \$3,244,062, which is a negative difference \$50,038. It is anticipated that this revenue source will have a negative difference at the end of the fiscal year between \$70,000 and \$80,000.

Non-Operational Revenue:

The spending plan did not reflect an estimate this month but we received \$12,335 in insurance proceeds from insurance claims submitted. We also received a refund in the amount of \$33,410 from the Bureau of Worker's Compensation from the Group Retrospective Program of which we belong.

Through April, the spending plan reflected an estimate of \$210,000 and we have actually received \$299,489, which is a positive difference of \$89,489.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,886,420 and actual salaries were \$1,859,146, which is a positive difference of \$27,274. Certified salaries (111-139) were \$7,888 under plan and classified salaries (141-172) were \$19,386 under plan as well.

The primary reason for the positive difference of \$7,888 in certified salaries is primarily a result of the positive difference in substitutes (112) of \$18,666 and the negative difference in supplemental contracts (113) of \$14,716.

The primary reason for the positive difference of \$19,386 in classified salaries is primarily a result of the positive difference in regular salaries (141) of \$15,072.

Through April, the spending plan reflected an estimate of \$19,201,470 and actual expenditures were \$18,983,834, which is a positive difference of \$217,636 or about 1.1%. Certified salaries (111-139) are \$117,072 under plan and classified salaries (141-172) are \$100,564 under plan as well.

The reason for the positive difference of \$117,072 in certified salaries is primarily a result of the positive difference in substitutes (112) of \$57,463 and the positive difference in supplemental contracts (113) of \$33,827.

The primary reason for the positive difference of \$100,564 in classified salaries is primarily a result of the positive difference in regular salaries (141) of \$91,963. There are positive differences in supplemental contracts (143) and overtime (144), which combined total \$50,400. There are negative differences in substitutes (142) and severance pay (162), which combined total \$36,620.

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 \$66,000.

Benefits:

The spending plan reflected an estimate this month of \$791,584 and actual expenditures were \$778,427, which is a positive difference of \$13,157. Certified benefits were \$4,204 under plan and classified benefits were \$8,953 under plan as well.

Through April, the spending plan reflected an estimate of \$7,926,094 and actual expenditures were \$7,785,500, which is a positive difference of \$140,594. Certified benefits were \$74,799 under plan and classified benefits were \$65,795 under plan as well.

For the most part, the reason for the positive difference of \$140,594 is a result of the positive differences in both retirement line accounts (220 & 221), which combined are \$68,614, the positive differences in hospitalization (241 & 251), which combined are \$40,112 and the positive differences in Medicare (249 & 259), which combined are \$19,547.

Contracted Services:

The spending plan reflected an estimate this month of \$414,235 and actual expenditures were \$642,123, which is a negative difference of \$227,888. 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 month we experienced a number of prior timing issues getting resolved. Data processing (416), other professional services (419), internet service fee (447) and tuitions (471) combined had negative difference of more than \$204,000 this month.

Through April, the spending plan reflected an estimate of \$4,412,810 and actual expenditures were \$4,006,087, which is a positive difference of \$406,723. As one would suspect, there are positive and negative differences throughout this category, but only two (2) are rather significant. Repairs (423) has a positive difference of almost \$233,000 and tuition (471) has a positive difference of about \$161,400.

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 almost \$233,000. It appears as though the initial budget related to tuitions (471) may have been larger than necessary; however, it is also entirely possible that this is merely an issue of timing.

Materials/Supplies:

The spending plan reflected an estimate this month of \$92,700 and actual expenditures were \$47,440, which is a positive difference of \$45,260. As is the case every month there are positive and negative differences throughout this expenditure category. However, the main reason for the positive difference is in the area of supplies related to instruction (511), office supplies (512), custodial (572), bus supplies (582) and other supplies (590). These supply accounts combined had a positive difference of more than \$20,500. Additionally, bus fuel had a positive difference of \$25,000 this month as well.

Through April, the spending plan reflected an estimate of \$874,050 and actual expenditures were \$758,058, which is a positive difference of \$115,992. As one would suspect, there are positive and negative differences throughout this category similar to that of contracted services.

Currently, there are only three (3) line accounts that have a positive or negative difference greater than \$30,000 and combined have a positive difference of \$115,283. Software (516) has a positive difference of \$37,814, new textbooks (521) has a positive difference of \$32,892 and bus fuel (583) has a positive difference of \$44,577. Although I believe there are a few issues of timing related to this category, I also suspect that the COVID-19 crisis will impact this expenditure category the

most whereby actual monthly expenditures will most likely be less than the monthly estimate.

Dues, Fees, Other:

The spending plan reflected an estimate this month of \$15,000 and actual expenditures were \$9,820, which is a positive difference of \$5,180. As is the case every month there are positive and negative differences throughout this expenditure category.

Through April, the spending plan reflected an estimate of \$742,640 and actual expenditures were \$661,704, which is a positive difference of \$80,936. 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 are four (4) line accounts that had a positive difference of at least \$10,000 and combined the total positive difference of these five (5) line accounts is \$58,596. After further review of these five (5) 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 April was estimated to be \$14,515,871 and the actual ending cash balance was \$15,665,646, which is a positive difference of \$1,139,775. Revenue for the month was about \$200,000 under plan and expenditures were about \$135,000 over plan.

Through April, revenue is about \$385,600 over plan and expenditures are about \$754,200 under plan. April was a bit of a surprise from the standpoint that it negatively affected our cash position, especially when I truly believed it would have positively affected our cash position. However, it does appear that there were a couple of timing issues which affected my expectation for April.

I am hopeful that May will not follow April's example; however, I have reason to believe our State Foundation Funding will be reduced significantly in May and June. Preliminary indications suggest that our district could experience a reduction of nearly \$800,000 in State Foundation Funding in the next two (2) months. Obviously, that will have a significant impact on our overall cash position which now stands at a positive difference of just over \$1.1 million.

KENSTON LOCAL SCHOOL DISTRICT
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: APRIL 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	17,075,060	18,551,576	1,476,516	17,075,060	18,551,576	1,476,516	11,338,823	11,338,823	0		12,653,723	
Revenue Sources:												
Real Estate Taxes	0	0	0	0	0	0	29,373,070	29,766,843	393,773		28,524,792	
Tuition Fees	282,500	13,896	(268,604)	282,500	13,896	(268,604)	1,047,500	818,026	(229,474)		999,501	
Earnings on Investments	25,000	21,541	(3,459)	25,000	21,541	(3,459)	300,000	393,949	93,949		345,614	
Miscellaneous	3,500	40	(3,460)	3,500	40	(3,460)	28,500	49,832	21,332		6,152	
Revenue-in-Lieu	0	35,000	35,000	0	35,000	35,000	585,000	576,382	(8,618)		0	
State Foundation	329,410	320,151	(9,259)	329,410	320,151	(9,259)	3,294,100	3,244,062	(50,038)		3,344,221	
Homestead & Rollback	0	0	0	0	0	0	1,641,772	1,650,079	8,307		1,641,686	
Other State	340	306	(34)	340	306	(34)	143,320	148,839	5,519		143,106	
Federal - Medicaid	2,000	4,679	2,679	2,000	4,679	2,679	14,000	75,333	61,333		148,670	
Non-Operational	0	45,745	45,745	0	45,745	45,745	210,000	299,489	89,489		187,681	
Total Revenue	642,750	441,358	(201,392)	642,750	441,358	(201,392)	36,637,262	37,022,834	385,572		35,341,423	
Expenditure Categories:												
Salaries	1,886,420	1,859,146	27,274	1,886,420	1,859,146	27,274	19,201,470	18,983,834	217,636		18,491,381	
Benefits	791,584	778,427	13,157	791,584	778,427	13,157	7,926,094	7,785,500	140,594		7,562,980	
Contracted Services	414,235	642,123	(227,888)	414,235	642,123	(227,888)	4,412,810	4,006,087	406,723		4,114,904	
Supplies/Materials	92,700	47,440	45,260	92,700	47,440	45,260	874,050	758,058	115,992		707,508	
New Equipment	2,000	332	1,668	2,000	332	1,668	303,150	40,323	262,827		1,030,764	
Dues, Fees, Other	15,000	9,820	5,180	15,000	9,820	5,180	742,640	661,704	80,936		861,757	
Other Non-Operating	0	0	0	0	0	0	0	470,505	(470,505)		256,000	
Total Expenditures	3,201,939	3,337,288	(135,349)	3,201,939	3,337,288	(135,349)	33,460,214	32,706,011	754,203		33,025,294	
Financial Condition this Month	(2,559,189)	(2,895,930)	(336,741)	(2,559,189)	(2,895,930)	(336,741)	3,177,048	4,316,823	1,139,775		2,316,129	
Ending Cash Balance	14,515,871	15,655,646	1,139,775	14,515,871	15,655,646	1,139,775	14,515,871	15,655,646	1,139,775		14,969,852	

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

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	<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	1,336,035	2,670	1,338,705	1,336,035	2,670	13,420,385	13,399,672	20,713
112 - Substitutes	42,000	23,334	18,666	42,000	23,334	18,666	300,000	242,537	57,463
113 - Supplemental Contr.	52,000	66,716	(14,716)	52,000	66,716	(14,716)	594,000	560,173	33,827
119 - Other Cert. Salaries	1,425	157	1,268	1,425	157	1,268	15,755	9,896	5,859
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	1,434,130	1,426,242	7,888	1,434,130	1,426,242	7,888	14,443,740	14,326,668	117,072

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	<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	437,015	421,943	15,072	437,015	421,943	15,072	4,438,355	4,346,392	91,963
142 - Substitutes	9,750	9,579	171	9,750	9,579	171	165,400	186,616	(21,216)
143 - Supplemental Contr.	0	0	0	0	0	0	10,000	0	10,000
144 - Overtime	5,525	1,382	4,143	5,525	1,382	4,143	94,975	54,575	40,400
149 - Other Class. Salaries	0	0	0	0	0	0	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	3,013	(3,013)
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	25,404	(15,404)
169 - Medical Waiver	0	0	0	0	0	0	0	(391)	391
171 - Board of Education	0	0	0	0	0	0	12,500	14,625	(2,125)
172 - Student Workers	0	0	0	0	0	0	4,500	3,978	522
TOTAL - CLASSIFIED	452,290	432,904	19,386	452,290	432,904	19,386	4,757,730	4,657,166	100,564

GRAND TOTAL - SALARIES	1,886,420	1,859,146	27,274	1,886,420	1,859,146	27,274	19,201,470	18,983,834	217,636
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KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - APRIL 2020

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	207,920	210,367	(2,447)	207,920	210,367	(2,447)	2,059,810	2,015,144	44,666
212 - STRS Pick-up	11,703	11,383	320	11,703	11,383	320	130,956	125,719	5,237
213 - Medicare Pick-up	1,489	1,454	35	1,489	1,454	35	16,657	16,325	332
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	267,985	262,807	5,178	267,985	262,807	5,178	2,701,190	2,686,991	14,199
242 - Life Insurance	1,031	979	52	1,031	979	52	10,338	11,316	(978)
243 - Dental	16,800	16,737	63	16,800	16,737	63	168,460	168,223	237
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	20,795	19,837	958	20,795	19,837	958	207,787	196,298	11,489
261 - Worker's Comp	10,032	9,987	45	10,032	9,987	45	40,128	40,511	(383)
281 - Unemployment	0	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	537,755	533,551	4,204	537,755	533,551	4,204	5,335,326	5,260,527	74,799

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	72,800	71,542	1,258	72,800	71,542	1,258	780,725	756,777	23,948
222 - SERS Pick-up	11,202	10,845	357	11,202	10,845	357	122,549	119,088	3,461
223 - Medicare Pick-up	1,477	1,370	107	1,477	1,370	107	16,154	15,405	749
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,425	143,420	6,005	149,425	143,420	6,005	1,497,840	1,471,927	25,913
252 - Life Insurance	615	610	5	615	610	5	6,160	4,457	1,703
253 - Dental	8,055	7,955	100	8,055	7,955	100	81,070	80,990	80
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	6,558	5,658	900	6,558	5,658	900	68,842	60,784	8,058
262 - Worker's Comp	3,167	3,065	102	3,167	3,065	102	13,127	13,229	(102)
282 - Unemployment	530	411	119	530	411	119	4,301	2,316	1,985
TOTAL - CLASSIFIED	253,829	244,876	8,953	253,829	244,876	8,953	2,590,768	2,524,973	65,795
GRAND TOTAL - BENEFITS	791,584	778,427	13,157	791,584	778,427	13,157	7,926,094	7,785,500	140,594

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: APRIL 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	300	(300)	0	300	(300)	4,900	14,379	(9,479)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	1,000	190	810	1,000	190	810	6,000	1,137	4,863
416 - Data Processing Services	0	40,001	(40,001)	0	40,001	(40,001)	89,750	80,002	9,748
418 - Legal Services	5,000	6,873	(1,873)	5,000	6,873	(1,873)	65,000	28,055	36,945
419 - Other Prof. & Tech. Services	27,000	94,810	(67,810)	27,000	94,810	(67,810)	345,000	429,665	(84,665)
422 - Garbage Removal	1,800	1,680	120	1,800	1,680	120	18,400	17,609	791
423 - Repair & Maintenance Services	15,000	2,563	12,437	15,000	2,563	12,437	299,500	66,843	232,657
424 - Property & Fleet Insurance	0	0	0	0	0	0	118,050	118,212	(162)
425 - Rentals	1,000	110	890	1,000	110	890	13,000	9,182	3,818
426 - Lease Purchase Agreements	0	0	0	0	0	0	96,075	93,842	2,233
431 - Certified Mileage	2,000	646	1,354	2,000	646	1,354	24,000	17,731	6,269
432 - Cert. Meeting Expenses	2,800	(2,340)	5,140	2,800	(2,340)	5,140	22,600	8,996	13,604
433 - Non-Cert. Mileage	1,500	0	1,500	1,500	0	1,500	8,250	3,173	5,077
434 - Non-Cert. Meeting Expenses	1,000	172	828	1,000	172	828	13,500	11,469	2,031
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	7,500	1,851	5,649
441 - Telephone Services	2,050	1,857	193	2,050	1,857	193	20,500	20,342	158
443 - Postage	3,000	540	2,460	3,000	540	2,460	21,360	10,038	11,322
444 - Postage Machine Rental	1,325	515	810	1,325	515	810	5,225	3,360	1,865
445 - Messenger Service	100	0	100	100	0	100	400	143	257
446 - Advertising	0	0	0	0	0	0	500	77	423
447 - Internet Access Services	0	13,500	(13,500)	0	13,500	(13,500)	0	13,500	(13,500)
451 - Electricity Services	40,000	66,846	(26,846)	40,000	66,846	(26,846)	416,500	415,966	534
452 - Water & Sewer Services	0	6,828	(6,828)	0	6,828	(6,828)	27,000	33,552	(6,552)
453 - Gas Services	8,000	14,072	(6,072)	8,000	14,072	(6,072)	106,500	129,697	(23,197)
461 - Printing & Binding	0	0	0	0	0	0	27,000	25,597	1,403
469 - Other Craft/Trade Services	0	0	0	0	0	0	8,000	8,492	(492)
471 - Tuition to other Districts	200,000	283,143	(83,143)	200,000	283,143	(83,143)	1,760,000	1,597,626	162,374
474 - Excess Costs	16,000	23,103	(7,103)	16,000	23,103	(7,103)	48,000	55,691	(7,691)
475 - Special Ed. Tuition	45,000	45,650	(650)	45,000	45,650	(650)	450,000	417,586	32,414
476 - Vocational Ed. Tuition	4,000	5,478	(1,478)	4,000	5,478	(1,478)	40,000	44,806	(4,806)
477 - Open Enrollment Tuition	8,330	4,749	3,581	8,330	4,749	3,581	83,300	64,280	19,020
478 - Community Schools	8,330	7,463	867	8,330	7,463	867	83,300	70,460	12,840
479 - Other Tuitions	10,000	18,524	(8,524)	10,000	18,524	(8,524)	110,000	115,768	(5,768)
483 - Purchased Student Transp.	10,000	4,850	5,150	10,000	4,850	5,150	73,700	76,960	(3,260)
Total Contracted Services	414,235	642,123	(227,888)	414,235	642,123	(227,888)	4,412,810	4,006,087	406,723

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	10,000	6,892	3,108	10,000	6,892	3,108	136,850	119,933	16,917
512 - Office Supplies	4,000	928	3,072	4,000	928	3,072	36,200	25,427	10,773
514 - Health & Hygiene Supplies	0	0	0	0	0	0	1,500	1,099	401
516 - Software Materials	20,000	15,593	4,407	20,000	15,593	4,407	105,600	67,786	37,814
519 - Other General Supplies	1,000	14,486	(13,486)	1,000	14,486	(13,486)	25,000	46,649	(21,649)
521 - New Textbooks	0	198	(198)	0	198	(198)	62,550	29,658	32,892
522 - Replacement Textbooks	0	0	0	0	0	0	4,850	119	4,731
523 - Rebinding Textbooks	0	0	0	0	0	0	0	0	0
525 - Electronic Inst. Materials	0	0	0	0	0	0	0	0	0
526 - Textbooks - CCP	0	665	(665)	0	665	(665)	20,000	19,029	971
531 - Library Books	1,200	0	1,200	1,200	0	1,200	4,200	2,891	1,309
542 - Periodicals	500	(197)	697	500	(197)	697	4,500	2,627	1,873
543 - Electronic Media	0	0	0	0	0	0	0	0	0
551 - Consumable Supplies (Fees)	0	0	0	0	0	0	0	0	0
542 - Consumable Workbooks (Fees)	0	0	0	0	0	0	0	0	0
569 - Other Food Items	2,000	85	1,915	2,000	85	1,915	20,800	10,814	9,986
572 - Cust & Maint. Supplies	15,000	8,439	6,561	15,000	8,439	6,561	165,000	174,645	(9,645)
573 - Furniture	2,000	0	2,000	2,000	0	2,000	18,000	14,279	3,721
581 - Bus Supplies	8,000	4,721	3,279	8,000	4,721	3,279	70,000	90,170	(20,170)
582 - Bus Fuel	25,000	0	25,000	25,000	0	25,000	182,000	137,423	44,577
583 - Tires & Tubes	4,000	212	3,788	4,000	212	3,788	16,000	15,218	782
590 - Other Supplies/Materials	0	(4,582)	4,582	0	(4,582)	4,582	1,000	291	709
Total Materials/Supplies	92,700	47,440	45,260	92,700	47,440	45,260	874,050	758,058	115,992

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	0	0	0	0	0	23,740	19,871	3,869
842 - Shipping Charges	0	0	0	0	0	0	0	0	0
843 - Audit Charges	0	0	0	0	0	0	25,000	22,141	2,859
844 - County ESC Deduction	1,500	1,414	86	1,500	1,414	86	15,000	14,263	737
845 - Property Tax Collection Fees	0	0	0	0	0	0	479,000	464,440	14,560
846 - Election Expense	0	0	0	0	0	0	10,000	0	10,000
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Instituion Charges	10,000	2,974	7,026	10,000	2,974	7,026	80,000	60,182	19,818
849 - Other Dues/Fees	0	4,582	(4,582)	0	4,582	(4,582)	16,900	10,773	6,127
851 - Liability Insurance	0	0	0	0	0	0	57,000	57,728	(728)
853 - Performance Bonds	0	0	0	0	0	0	2,000	855	1,145
864 - Settlements	0	0	0	0	0	0	0	0	0
870 - Tax Assessments	0	0	0	0	0	0	2,000	3,497	(1,497)
889 - Awards/Prizes	3,500	850	2,650	3,500	850	2,650	22,000	7,782	14,218
899 - Miscellaneous	0	0	0	0	0	0	10,000	172	9,828
Total Dues & Fees	15,000	9,820	5,180	15,000	9,820	5,180	742,640	661,704	80,936