

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

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

REVENUE:

Real Estate Taxes:

The spending plan reflected an estimate this month of \$4,465,520 and the real estate settlement was \$8,859,624, which is a positive difference of nearly \$4.4 million. The positive difference is mainly a result of the negative differences in both the first two advances received in January and February.

Through March, the spending plan reflected an estimate of \$29,373,070 and actual real estate taxes received were \$29,766,843, which is a positive difference of \$393,773. There is no expectation of additional real estate tax revenue for the remainder of the fiscal year.

Tuition Fees

The spending plan reflected an estimate this month of \$167,000 and actual tuition revenue was \$213,428, which is a positive difference of \$46,428. Last month there was a negative difference of just over \$23,000 which was a result of timing.

Through March, the spending plan reflected an estimate of \$765,000 and actual tuition revenue received was \$804,130, which is a positive difference of \$39,130.

Earnings on Investments:

The spending plan reflected an estimate this month of \$25,000 and actual earnings on investments were \$45,490, which is a positive difference of \$20,490. This is rather surprising given steady decline of interest rates lately. More than likely the positive difference is a result of timing of interest payments on certain investments which are paid monthly, quarterly and/or upon maturity.

Through March, the spending plan reflected an estimate of \$275,000 and actual earnings on investments were \$372,408, which is a positive difference of \$97,408. 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.

Revenue in Lieu:

The spending plan reflected an estimate this month of \$385,000 and actual receipts were \$339,241, which is a negative difference of \$45,759. The spending plan reflected an estimate of \$200,000 from the Marketplace, \$150,000 from Aurora Ohio Family and \$35,000 from Target. We received just over \$200,000 from the Marketplace and just under \$139,000 from Aurora Ohio Family. We received a check from Target in the amount of \$35,000 on March 31st and it will be recorded in April.

Through March, the spending plan reflected an estimate of \$585,000 and actual revenue was \$541,382, which is a negative difference of \$43,618. However, this negative difference will diminish by \$35,000 by the end of April.

State Foundation:

The spending plan reflected an estimate this month of \$329,410 and actual revenue was \$318,873, which is a negative difference of \$10,537. As mentioned in the second quarter financial evaluation, this revenue source is expected to decline each month by about \$10,000.

Through March, the spending plan reflected an estimate of \$2,964,690 and actual revenue was \$2,923,911, which is a negative difference \$40,779. It is anticipated that this revenue source will have a negative difference at the end of the fiscal year of about \$81,000.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,933,060 and actual salaries were \$1,906,101, which is a positive difference of \$26,959. Certified salaries (111-139) were \$16,399 under plan and classified salaries (141-172) were \$10,560 under plan as well.

The primary reason for the positive difference of \$16,399 in certified salaries is primarily a result of the positive difference in substitutes (112) of \$5,433 and the positive difference in supplemental contracts (113) of \$7,535.

The primary reason for the positive difference of \$10,560 in classified salaries is primarily a result of the positive difference in regular salaries (141) of \$13,554.

Through March, the spending plan reflected an estimate of \$17,315,050 and actual expenditures were \$17,124,688, which is a positive difference of \$190,362 or about 1.1%. Certified salaries (111-139) are \$109,184 under plan and classified salaries (141-172) are \$81,178 under plan as well.

The primary reason for the positive difference of \$109,184 certified salaries is primarily a result of the positive difference in substitutes (112) of \$38,797 and the positive difference in supplemental contracts (113) of \$48,543. 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 \$81,178 in classified salaries is primarily a result of the positive difference in regular salaries (141) of \$76,891. There are positive differences in supplemental contracts (143) and overtime (144), which combined total \$46,257. These positive differences were almost negated by the negative differences in substitutes (142) and severance pay (162), which combined total \$36,791.

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 \$60,000.

Benefits:

The spending plan reflected an estimate this month of \$798,517 and actual expenditures were \$780,421, which is a positive difference of \$18,096. Certified benefits were \$5,756 under plan and classified benefits were \$12,340 under plan as well.

Through March, the spending plan reflected an estimate of \$7,134,510 and actual expenditures were \$7,007,073, which is a positive difference of \$127,437. Certified benefits were \$70,595 under plan and classified benefits were \$56,842 under plan as well.

For the most part, the reason for the positive difference of \$127,437 primarily has to do with the positive differences in both retirement line accounts (220 & 221), which combined are \$69,803 and the positive differences in hospitalization (241 & 251), which combined are \$28,929.

Contracted Services:

The spending plan reflected an estimate this month of \$454,610 and actual expenditures were \$497,865, which is a negative difference of \$43,255. 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 negative difference of \$43,255 is the negative difference of \$50,371 in tuitions (471).

Through March, the spending plan reflected an estimate of \$3,998,575 and actual expenditures were \$3,363,964, which is a positive difference of \$634,611. As one would suspect, there are positive and negative differences throughout this category, but there are four (4) that are significant. 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 \$39,000, repairs (423) has a positive difference of just under \$220,000 and tuition (471) has a positive difference of about \$245,500.

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 \$220,220. 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 \$82,250 and actual expenditures were \$64,797, which is a positive difference of \$17,453. 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 instructional supplies (511), which had a positive difference of \$10,662.

Through March, the spending plan reflected an estimate of \$814,850 and actual expenditures were \$742,283, which is a positive difference of \$72,567. As one would suspect, there are positive and negative differences throughout this category similar to that of contracted services.

Currently, there are only four (4) line accounts that have a positive or negative difference greater than \$20,000 and combined have a positive difference of \$63,789. Software (516) has a positive difference of \$33,407, new textbooks (521) has a positive difference of \$33,090, bus supplies has a negative difference of \$23,449 and bus fuel (583) has a positive difference of \$20,741. 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 \$274,750 and actual expenditures were \$260,961, which is a positive difference of \$13,789. As is the case every month there are positive and negative differences throughout this expenditure category.

Through March, the spending plan reflected an estimate of \$727,640 and actual expenditures were \$651,884, which is a positive difference of \$75,756. 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 five (5) line accounts that had a positive difference of at least \$10,000 and combined the total positive difference of these five (5) line accounts was \$59,629. 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 March was estimated to be \$17,075,060 and the actual ending cash balance was \$18,551,576, which is a positive difference of \$1,476,516. Revenue for the month was about \$4.4 million over plan and expenditures were about \$40,000 under plan.

Through March, revenue is about \$587,000 over plan and expenditures are about \$890,000 under plan. Now that March is over and more than 93% of our revenue has been received, it would appear that the positive difference of almost \$587,000 in revenue will not diminish over the final quarter of the fiscal year. With respect to expenditures, it would appear that the positive difference of almost \$890,000 will only get larger each month and will more than likely reach \$1 million by the end of June.

KENSTON LOCAL SCHOOL DISTRICT
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: MARCH 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	15,250,977	12,266,500	(2,984,477)	10,118,071	10,790,008	671,937	11,338,823	11,338,823	0		12,653,723	
Revenue Sources:												
Real Estate Taxes	4,465,520	8,859,624	4,394,104	15,465,520	15,647,693	182,173	29,373,070	29,766,843	393,773		28,104,838	
Tuition Fees	167,000	213,428	46,428	256,000	284,904	28,904	765,000	804,130	39,130		703,901	
Earnings on Investments	25,000	45,490	20,490	90,000	131,281	41,281	275,000	372,408	97,408		315,873	
Miscellaneous	3,000	7,559	4,559	10,000	17,462	7,462	25,000	49,792	24,792		5,276	
Revenue-in-Lieu	385,000	339,241	(45,759)	385,000	339,241	(45,759)	585,000	541,382	(43,618)		0	
State Foundation	329,410	318,873	(10,537)	988,230	957,910	(30,320)	2,964,690	2,923,911	(40,779)		3,016,865	
Homestead & Rollback	0	0	0	0	0	0	1,641,772	1,650,079	8,307		1,641,686	
Other State	340	306	(34)	71,000	72,862	1,862	142,980	148,533	5,553		143,106	
Federal - Medicaid	2,000	0	(2,000)	6,000	66,926	60,926	12,000	70,654	58,654		148,450	
Non-Operational	0	13,955	13,955	0	35,654	35,654	210,000	253,744	43,744		187,681	
Total Revenue	5,377,270	9,798,476	4,421,206	17,271,750	17,553,933	282,183	35,994,512	36,581,476	586,964		34,267,676	
Expenditure Categories:												
Salaries	1,933,060	1,906,101	26,959	5,936,550	5,835,252	101,298	17,315,050	17,124,688	190,362		16,678,310	
Benefits	798,517	780,421	18,096	2,413,181	2,375,995	37,186	7,134,510	7,007,073	127,437		6,822,796	
Contracted Services	454,610	497,865	(43,255)	1,368,330	833,519	534,811	3,998,575	3,363,964	634,611		3,587,149	
Supplies/Materials	82,250	64,797	17,453	259,950	197,436	62,514	781,350	710,618	70,732		649,059	
New Equipment	10,000	3,255	6,745	25,000	(218,553)	243,553	301,150	39,991	261,159		1,006,139	
Dues, Fees, Other	274,750	260,961	13,789	311,750	298,211	13,539	727,640	651,884	75,756		717,700	
Other Non-Operating	0	0	0	0	470,505	(470,505)	0	470,505	(470,505)		256,000	
Total Expenditures	3,553,187	3,513,400	39,787	10,314,761	9,792,365	522,396	30,258,275	29,368,723	889,552		29,717,153	
Financial Condition this Month	1,824,083	6,285,076	4,460,993	6,956,989	7,761,568	804,579	5,736,237	7,212,753	1,476,516		4,550,523	
Ending Cash Balance	17,075,060	18,551,576	1,476,516	17,075,060	18,551,576	1,476,516	17,075,060	18,551,576	1,476,516		17,204,246	

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,338,705	1,336,511	2,194	4,138,115	4,131,179	6,936	12,081,680	12,063,637	18,043
112 - Substitutes	42,000	36,567	5,433	114,000	97,724	16,276	258,000	219,203	38,797
113 - Supplemental Contr.	95,000	87,465	7,535	200,000	145,573	54,427	542,000	493,457	48,543
119 - Other Cert. Salaries	1,425	188	1,237	4,275	1,160	3,115	14,330	9,739	4,591
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	1,477,130	1,460,731	16,399	4,456,390	4,375,636	80,754	13,009,610	12,900,426	109,184

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	424,376	13,554	1,408,460	1,378,711	29,749	4,001,340	3,924,449	76,891
142 - Substitutes	9,450	16,081	(6,631)	28,800	45,226	(16,426)	155,650	177,037	(21,387)
143 - Supplemental Contr.	0	0	0	5,000	0	5,000	10,000	0	10,000
144 - Overtime	8,550	1,845	6,705	36,400	16,859	19,541	89,450	53,193	36,257
149 - Other Class. Salaries	0	0	0	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	3,013	(3,013)	0	3,013	(3,013)	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	55	(55)	0	15,482	(15,482)	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	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	455,930	445,370	10,560	1,480,160	1,459,616	20,544	4,305,440	4,224,262	81,178

GRAND TOTAL - SALARIES	1,933,060	1,906,101	26,959	5,936,550	5,835,252	101,298	17,315,050	17,124,688	190,362
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**KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - MARCH 2020**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	214,155	210,935	3,220	630,140	633,630	(3,490)	1,851,890	1,804,777	47,113
212 - STRS Pick-up	11,703	11,383	320	49,018	46,319	2,699	119,253	114,336	4,917
213 - Medicare Pick-up	1,489	1,454	35	6,235	6,156	79	15,168	14,871	297
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	267,985	266,652	1,333	803,955	800,392	3,563	2,433,205	2,424,184	9,021
242 - Life Insurance	1,031	980	51	3,093	2,933	160	9,307	10,337	(1,030)
243 - Dental	16,800	16,991	(191)	50,400	50,872	(472)	151,660	151,486	174
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	21,418	20,249	1,169	64,618	60,667	3,951	186,992	176,461	10,531
261 - Worker's Comp	10,032	10,213	(181)	30,096	30,524	(428)	30,096	30,524	(428)
281 - Unemployment	0	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	544,613	538,857	5,756	1,637,554	1,631,493	6,061	4,797,571	4,726,976	70,595

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	72,800	70,597	2,203	218,400	211,618	6,782	707,925	685,235	22,690
222 - SERS Pick-up	11,205	10,708	497	44,115	42,342	1,773	111,346	108,243	3,103
223 - Medicare Pick-up	1,477	1,356	121	5,815	5,532	283	14,677	14,035	642
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,425	140,856	8,569	448,275	428,886	19,389	1,348,415	1,328,507	19,908
252 - Life Insurance	615	616	(1)	1,845	1,811	34	5,545	3,847	1,698
253 - Dental	8,055	7,767	288	24,165	23,779	386	73,015	73,035	(20)
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	6,611	5,813	798	21,462	19,022	2,440	62,284	55,126	7,158
262 - Worker's Comp	3,186	3,138	48	9,960	10,164	(204)	9,960	10,164	(204)
282 - Unemployment	530	713	(183)	1,590	1,348	242	3,771	1,905	1,866
TOTAL - CLASSIFIED	253,904	241,564	12,340	775,627	744,502	31,125	2,336,939	2,280,097	56,842
GRAND TOTAL - BENEFITS	798,517	780,421	18,096	2,413,181	2,375,995	37,186	7,134,510	7,007,073	127,437

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: MARCH 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)	2,900	300	2,600	4,900	14,079	(9,179)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	1,000	0	1,000	2,500	75	2,425	5,000	947	4,053
416 - Data Processing Services	0	0	0	0	40,001	(40,001)	89,750	40,001	49,749
418 - Legal Services	5,000	669	4,331	22,000	3,876	18,124	60,000	21,182	38,818
419 - Other Prof. & Tech. Services	27,000	36,393	(9,393)	87,000	58,045	28,955	318,000	334,855	(16,855)
422 - Garbage Removal	1,800	1,680	120	5,400	5,040	360	16,600	15,929	671
423 - Repair & Maintenance Services	15,000	5,457	9,543	42,000	(188,555)	230,555	284,500	64,280	220,220
424 - Property & Fleet Insurance	0	0	0	0	0	0	118,050	118,212	(162)
425 - Rentals	8,000	355	7,645	9,000	1,443	7,557	12,000	9,072	2,928
426 - Lease Purchase Agreements	0	0	0	0	0	0	96,075	93,842	2,233
431 - Certified Mileage	2,500	1,144	1,356	7,000	5,785	1,215	22,000	17,085	4,915
432 - Cert. Meeting Expenses	2,500	712	1,788	7,300	1,792	5,508	19,800	11,336	8,464
433 - Non-Cert. Mileage	1,000	0	1,000	3,000	1,794	1,206	6,750	3,173	3,577
434 - Non-Cert. Meeting Expenses	1,000	968	32	3,000	1,973	1,027	12,500	11,297	1,203
439 - Other Travel/Mtg. Expenses	1,000	0	1,000	1,000	0	1,000	7,500	1,851	5,649
441 - Telephone Services	2,050	3,278	(1,228)	6,150	5,595	555	18,450	18,485	(35)
443 - Postage	2,000	2,000	0	7,000	2,000	5,000	18,360	9,498	8,862
444 - Postage Machine Rental	0	411	(411)	1,300	846	454	3,900	2,845	1,055
445 - Messenger Service	100	86	14	100	86	14	300	143	157
446 - Advertising	0	0	0	500	77	423	500	77	423
451 - Electricity Services	40,000	34,814	5,186	130,000	96,060	33,940	376,500	349,120	27,380
452 - Water & Sewer Services	0	0	0	10,000	6,828	3,172	27,000	26,724	276
453 - Gas Services	8,000	20,172	(12,172)	28,500	34,512	(6,012)	98,500	115,625	(17,125)
461 - Printing & Binding	0	2,786	(2,786)	5,000	4,671	329	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	230,000	280,371	(50,371)	680,000	460,832	219,168	1,560,000	1,314,483	245,517
474 - Excess Costs	16,000	23,103	(7,103)	32,000	32,588	(588)	32,000	32,588	(588)
475 - Special Ed. Tuition	50,000	44,868	5,132	145,000	131,315	13,685	405,000	371,936	33,064
476 - Vocational Ed. Tuition	4,000	5,017	(1,017)	12,000	14,824	(2,824)	36,000	39,328	(3,328)
477 - Open Enrollment Tuition	8,330	3,187	5,143	24,990	12,597	12,393	74,970	59,531	15,439
478 - Community Schools	8,330	6,725	1,605	24,990	19,385	5,605	74,970	62,997	11,973
479 - Other Tuitions	10,000	15,876	(5,876)	40,000	48,040	(8,040)	100,000	97,244	2,756
483 - Purchased Student Transp.	10,000	7,493	2,507	28,700	31,694	(2,994)	63,700	72,110	(8,410)
Total Contracted Services	454,610	497,865	(43,255)	1,368,330	833,519	534,811	3,998,575	3,363,964	634,611

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	15,000	4,338	10,662	37,850	21,430	16,420	126,850	113,041	13,809
512 - Office Supplies	4,000	1,729	2,271	12,200	6,320	5,880	32,200	24,499	7,701
514 - Health & Hygiene Supplies	0	259	(259)	0	259	(259)	1,500	1,099	401
516 - Software Materials	0	2,611	(2,611)	20,000	6,115	13,885	85,600	52,193	33,407
519 - Other General Supplies	1,000	191	809	5,000	5,475	(475)	24,000	32,163	(8,163)
521 - New Textbooks	0	2,913	(2,913)	20,550	3,353	17,197	62,550	29,460	33,090
522 - Replacement Textbooks	2,000	0	2,000	3,850	138	3,712	4,850	119	4,731
526 - Textbooks - CCP	5,000	0	5,000	10,000	438	9,562	20,000	18,364	1,636
531 - Library Books	0	0	0	1,000	110	890	3,000	2,891	109
542 - Periodicals	1,000	24	976	2,000	947	1,053	4,000	2,824	1,176
543 - Electronic Media	0	0	0	0	0	0	0	0	0
569 - Other Food Items	2,000	2,755	(755)	6,000	4,764	1,236	18,800	10,729	8,071
572 - Cust & Maint. Supplies	20,000	21,042	(1,042)	55,000	66,418	(11,418)	150,000	166,206	(16,206)
573 - Office Furniture	2,000	0	2,000	4,000	2,000	2,000	16,000	14,279	1,721
581 - Bus Supplies	5,000	9,537	(4,537)	15,000	24,187	(9,187)	62,000	85,449	(23,449)
582 - Bus Fuel	25,000	19,398	5,602	65,000	47,971	17,029	177,000	156,259	20,741
583 - Tires & Tubes	0	0	0	2,000	3,316	(1,316)	17,500	20,222	(2,722)
590 - Other Supplies/Materials	250	0	250	500	4,195	(3,695)	9,000	12,486	(3,486)
Total Materials/Supplies	82,250	64,797	17,453	259,950	197,436	62,514	814,850	742,283	72,567

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	9,098	(9,098)	23,740	19,871	3,869
843 - Audit Charges	0	0	0	8,000	9,410	(1,410)	25,000	22,141	2,859
844 - County ESC Deduction	1,500	1,414	86	4,500	4,242	258	13,500	12,849	651
845 - County Auditor/Treas. Fees	244,000	249,607	(5,607)	244,000	249,607	(5,607)	479,000	464,440	14,560
846 - Election Expense	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Bank Service Charges	10,000	4,370	5,630	25,000	15,260	9,740	70,000	57,208	12,792
849 - Other Dues/Fees	750	410	340	2,750	1,787	963	16,900	6,191	10,709
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	0	0	2,000	3,497	(1,497)	2,000	3,497	(1,497)
889 - Awards/Prizes	3,500	5,160	(1,660)	9,500	5,310	4,190	18,500	6,932	11,568
899 - Miscellaneous	5,000	0	5,000	5,000	0	5,000	10,000	172	9,828
Total Dues & Fees	274,750	260,961	13,789	311,750	298,211	13,539	727,640	651,884	75,756