

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

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

REVENUE:

Tuition Revenue:

The spending plan reflected an estimate this month of \$12,500 and actual tuition revenue was \$246,027, which is a positive difference of \$233,527. The reason for the positive difference is a result of receiving this revenue a month later than the spending plan reflected. This funding was expected in April, but did not arrive until May.

Through May, the spending plan reflected an estimate of \$1,060,000 and actual tuition revenue received was \$1,064,053, which is a positive difference of \$4,053.

State Foundation:

The spending plan reflected an estimate this month of \$329,410 and actual revenue was \$213,158, which is a negative difference of \$116,252. In addition to the anticipated negative difference of approximately \$10,000 each month, as a result of a budget reduction imposed by the Governor, this revenue source realized an additional decrease of just over \$106,000.

Through May, the spending plan reflected an estimate of \$3,623,510 and actual revenue was \$3,457,220, which is a negative difference \$166,290. Based on the original reduction imposed by the Governor and the revised reduction, it is anticipated that this revenue source will have a negative difference at the end of the fiscal year of approximately \$410,000.

Non-Operational Revenue:

The spending plan did not reflect an estimate this month, but actual revenue was \$195,422. This month we received a check from the Bureau of Worker's Compensation from the "Billions Back" initiative in the amount of \$155,233 which represented the premium paid related to the 2018 policy year. We also received a transfer from Unclaimed Funds in the amount of \$35,750 for unclaimed funds older than five (5) years.

Through May, the spending plan reflected an estimate of \$210,000 and we have actually received \$494,911, which is a positive difference of \$284,911.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,882,570 and actual salaries were \$1,803,991, which is a positive difference of \$78,579. Certified

salaries (111-139) were \$39,521 under plan and classified salaries (141-172) were \$39,058 under plan as well.

The reason for the positive difference of \$39,521 in certified salaries is primarily a result of the positive difference in substitutes (112) of \$38,805.

The reason for the positive difference of \$39,058 in classified salaries is primarily a result of the positive difference in regular salaries (141) of \$23,939.

Through May, the spending plan reflected an estimate of \$21,084,040 and actual expenditures were \$20,787,825, which is a positive difference of \$296,215 or about 1.4%. Certified salaries (111-139) are \$156,593 under plan and classified salaries (141-172) are \$139,622 under plan as well.

The reason for the positive difference of \$156,593 in certified salaries is primarily a result of the positive difference in substitutes (112) of \$96,268 and the positive difference in supplemental contracts (113) of \$37,832.

The reason for the positive difference of \$139,622 in classified salaries is primarily a result of the positive difference in regular salaries (141) of \$115,902. There are also positive differences in supplemental contracts (143) and overtime (144), which combined total \$60,375. There are negative differences in substitutes (142) and severance pay (162), which combined total \$31,901.

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 \$82,000.

Benefits:

The spending plan reflected an estimate this month of \$788,287 and actual expenditures were \$784,591, which is a positive difference of \$3,696. Certified benefits were \$3,609 over plan and classified benefits were \$7,306 under plan.

Through May, the spending plan reflected an estimate of \$8,714,382 and actual expenditures were \$8,570,091, which is a positive difference of \$144,291. Certified benefits are \$71,190 under plan and classified benefits are \$73,101 under plan as well.

For the most part, the reason for the positive difference of \$144,291 is a result of the positive differences in both retirement line accounts (220 & 221), which combined are \$62,806, the positive differences in hospitalization (241 & 251), which combined are \$46,952 and the positive differences in Medicare (249 & 259), which combined are \$22,370.

Contracted Services:

The spending plan reflected an estimate this month of \$459,760 and actual expenditures were \$215,175, which is a positive difference of \$244,585. 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. This month there was a timing issue with electricity (451) and to some extent tuitions (471).

Through May, the spending plan reflected an estimate of \$4,872,570 and actual expenditures were \$4,221,262, which is a positive difference of \$651,308. 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 \$236,484 and tuition (471) has a positive difference of \$343,736.

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 \$207,100 and actual expenditures were \$32,186, which is a positive difference of \$174,914. As is the case every month there are positive and negative differences throughout this expenditure category. However, with school not in session actual expenditures related to supplies have been significantly less than originally anticipated since April. As a matter of fact, the positive differences in May for instructional supplies (511), office supplies (512), custodial (572), bus supplies (582) and bus fuel (583) combined total \$42,138. Additionally, other general supplies (519) had a positive difference this month of \$110,219. This is a result of the fact that we anticipated the purchase of new chrome books in March/April for which we would have made payment in May.

Footnote: As a result of the closing of school and the re-evaluation of chrome book needs, Mr. Molnar did place an order for just under \$200,000 in early May. The devices are expected to arrive in late June or early July and this encumbrance will be paid next fiscal year.

Through May, the spending plan reflected an estimate of \$1,081,150 and actual expenditures were \$790,244, which is a positive difference of \$290,906. As one would suspect, there are positive and negative differences throughout this category similar to that of contracted services.

Currently, supplies and software (511-519) and bus fuel (582) combined are \$238,318 under plan and new textbooks (521) and replacement textbooks (522) combined are \$55,623 under plan as well.

Dues, Fees, Other:

The spending plan reflected an estimate this month of \$31,500 and actual expenditures were \$10,528, which is a positive difference of \$20,972. As is the case every month there are positive and negative differences throughout this expenditure category. However, this month we saw a significant decline in service charges (848), which provided a positive difference of \$7,324. Additionally, we did not incur an expense related to the processing of our homestead and rollback

reimbursement, which was estimated to be approximately \$9,000. The same situation occurred in October when we received the first settlement.

Through May, the spending plan reflected an estimate of \$774,140 and actual expenditures were \$672,232, which is a positive difference of \$101,908. 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 \$4,725.

There are three (3) line accounts that had a positive difference of at least \$15,000 and combined the total positive difference of these three (3) line accounts is \$67,846. After further review of these three (3) line accounts and a few others, 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 \$188,000 was made from the General Fund to the Reserve for Contingency Fund within the General Fund. This transfer was not part of the initial 5-year forecast nor was it included in the spending plan for this fiscal year. However it should be noted that the transfer amount was “funded” by the additional revenue received from the Bureau of Worker’s Compensation (mentioned in the revenue section) of more than \$155,000 plus the group retro refund received last month of more than \$33,000.

Overall:

The ending cash balance for May was estimated to be \$13,164,561 and the actual ending cash balance was \$14,956,065, which is a positive difference of \$1,791,504. Revenue for the month was about \$314,600 over plan and expenditures were about \$337,100 under plan.

Through May, revenue is about \$700,200 over plan and expenditures are about \$1.1 million under plan. Even though we experienced a reduction to our State Foundation funding in the Month of May and expect to again in June, I am confident that our actual revenue for the year will exceed estimated revenue by at least \$300,000 [and would have been closer to \$600,000 had it not been for the reduction in State Foundation funding]. I am also relatively confident that actual expenditures in the month of June will be about \$300,000 less than originally expected.

Now that the final reduction to State Foundation funding has been determined and assuming there are no additional surprises during the month of June, I am confident to report that our ending cash balance on June 30, 2020 will be just over \$11.4 million or about \$1.8 million higher than originally thought last July.

KENSTON LOCAL SCHOOL DISTRICT
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: MAY 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 | 14,515,871 | 15,655,646 | 1,139,775 | 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 | 12,500 | 246,027 | 233,527 | 295,000 | 259,923 | (35,077) | 1,060,000 | 1,064,053 | 4,053 | | 1,016,372 | |
| Earnings on Investments | 25,000 | 24,078 | (922) | 50,000 | 45,619 | (4,381) | 325,000 | 418,027 | 93,027 | | 365,005 | |
| Miscellaneous | 2,775 | 4,817 | 2,042 | 6,275 | 4,857 | (1,418) | 31,275 | 54,649 | 23,374 | | 10,014 | |
| Revenue-in-Lieu | 0 | 0 | 0 | 0 | 35,000 | 35,000 | 585,000 | 576,382 | (8,618) | | 0 | |
| State Foundation | 329,410 | 213,158 | (116,252) | 658,820 | 533,309 | (125,511) | 3,623,510 | 3,457,220 | (166,290) | | 3,669,929 | |
| Homestead & Rollback | 1,650,883 | 1,653,655 | 2,772 | 1,650,883 | 1,653,655 | 2,772 | 3,292,655 | 3,303,734 | 11,079 | | 3,291,988 | |
| Other State | 340 | 306 | (34) | 680 | 612 | (68) | 143,660 | 149,145 | 5,485 | | 143,106 | |
| Federal - Medicaid | 2,000 | 38 | (1,962) | 4,000 | 4,717 | 717 | 16,000 | 75,371 | 59,371 | | 151,734 | |
| Non-Operational | 0 | 195,422 | 195,422 | 0 | 241,167 | 241,167 | 210,000 | 494,911 | 284,911 | | 187,681 | |
| Total Revenue | 2,022,908 | 2,337,501 | 314,593 | 2,665,658 | 2,778,859 | 113,201 | 38,660,170 | 39,360,335 | 700,165 | | 37,360,621 | |
| Expenditure Categories: | | | | | | | | | | | | |
| Salaries | 1,882,570 | 1,803,991 | 78,579 | 3,768,990 | 3,663,137 | 105,853 | 21,084,040 | 20,787,825 | 296,215 | | 20,317,439 | |
| Benefits | 788,287 | 784,591 | 3,696 | 1,579,871 | 1,563,018 | 16,853 | 8,714,382 | 8,570,091 | 144,291 | | 8,275,679 | |
| Contracted Services | 459,760 | 215,175 | 244,585 | 873,995 | 857,298 | 16,697 | 4,872,570 | 4,221,262 | 651,308 | | 4,477,819 | |
| Supplies/Materials | 207,100 | 32,186 | 174,914 | 299,800 | 79,626 | 220,174 | 1,081,150 | 790,244 | 290,906 | | 784,805 | |
| New Equipment | 5,000 | 2,611 | 2,389 | 7,000 | 2,943 | 4,057 | 308,150 | 42,934 | 265,216 | | 1,443,314 | |
| Dues, Fees, Other | 31,500 | 10,528 | 20,972 | 46,500 | 20,348 | 26,152 | 774,140 | 672,232 | 101,908 | | 863,311 | |
| Other Non-Operating | 0 | 188,000 | (188,000) | 0 | 188,000 | (188,000) | 0 | 658,505 | (658,505) | | 256,000 | |
| Total Expenditures | 3,374,217 | 3,037,082 | 337,135 | 6,576,156 | 6,374,370 | 201,786 | 36,834,432 | 35,743,093 | 1,091,339 | | 36,418,367 | |
| Financial Condition this Month | (1,351,309) | (699,581) | 651,728 | (3,910,498) | (3,595,511) | 314,987 | 1,825,738 | 3,617,242 | 1,791,504 | | 942,254 | |
| Ending Cash Balance | 13,164,561 | 14,956,065 | 1,791,504 | 13,164,561 | 14,956,065 | 1,791,504 | 13,164,561 | 14,956,065 | 1,791,504 | | 13,595,977 | |

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - MAY 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 | 1,343,106 | (4,401) | 2,677,410 | 2,679,141 | (1,731) | 14,759,090 | 14,742,778 | 16,312 |
| 112 - Substitutes | 56,000 | 17,195 | 38,805 | 98,000 | 40,529 | 57,471 | 356,000 | 259,732 | 96,268 |
| 113 - Supplemental Contr. | 30,000 | 25,995 | 4,005 | 82,000 | 92,711 | (10,711) | 624,000 | 586,168 | 37,832 |
| 119 - Other Cert. Salaries | 1,425 | 313 | 1,112 | 2,850 | 470 | 2,380 | 17,180 | 10,209 | 6,971 |
| 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 | 1,426,130 | 1,386,609 | 39,521 | 2,860,260 | 2,812,851 | 47,409 | 15,869,870 | 15,713,277 | 156,593 |

| CLASSIFIED STAFF | MONTH-TO-DATE | | | QUARTER-TO-DATE | | | FISCAL-TO-DATE | | |
|-----------------------------|----------------|----------------|---------------|-----------------|----------------|---------------|------------------|------------------|----------------|
| | Estimate | Actual | Difference | Estimate | Actual | Difference | Estimate | Actual | Difference |
| 141 - Regular Salaries | 437,015 | 413,076 | 23,939 | 874,030 | 835,019 | 39,011 | 4,875,370 | 4,759,468 | 115,902 |
| 142 - Substitutes | 8,950 | 4,231 | 4,719 | 18,700 | 13,810 | 4,890 | 174,350 | 190,847 | (16,497) |
| 143 - Supplemental Contr. | 4,600 | 0 | 4,600 | 4,600 | 0 | 4,600 | 14,600 | 0 | 14,600 |
| 144 - Overtime | 5,375 | 0 | 5,375 | 10,900 | 1,382 | 9,518 | 100,350 | 54,575 | 45,775 |
| 149 - Other Class. Salaries | 0 | 75 | (75) | 0 | 75 | (75) | 22,000 | 23,029 | (1,029) |
| 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 | 500 | 0 | 500 | 500 | 0 | 500 | 5,000 | 3,978 | 1,022 |
| TOTAL - CLASSIFIED | 456,440 | 417,382 | 39,058 | 908,730 | 850,286 | 58,444 | 5,214,170 | 5,074,548 | 139,622 |

| | | | | | | | | | |
|-------------------------------|------------------|------------------|---------------|------------------|------------------|----------------|-------------------|-------------------|----------------|
| GRAND TOTAL - SALARIES | 1,882,570 | 1,803,991 | 78,579 | 3,768,990 | 3,663,137 | 105,853 | 21,084,040 | 20,787,825 | 296,215 |
|-------------------------------|------------------|------------------|---------------|------------------|------------------|----------------|-------------------|-------------------|----------------|

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - MAY 2020

| CERTIFIED STAFF | MONTH-TO-DATE | | | QUARTER-TO-DATE | | | FISCAL-TO-DATE | | |
|--------------------------|----------------|----------------|----------------|------------------|------------------|------------|------------------|------------------|---------------|
| | Estimate | Actual | Difference | Estimate | Actual | Difference | Estimate | Actual | Difference |
| 210 - STRS | 204,730 | 211,127 | (6,397) | 412,650 | 421,494 | (8,844) | 2,264,540 | 2,226,271 | 38,269 |
| 212 - STRS Pick-up | 11,703 | 12,090 | (387) | 23,406 | 23,473 | (67) | 142,660 | 137,809 | 4,851 |
| 213 - Medicare Pick-up | 1,489 | 1,558 | (69) | 2,977 | 3,012 | (35) | 18,145 | 17,883 | 262 |
| 239 - Spousal Reimburse. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 241 - Hospitalization | 267,985 | 266,319 | 1,666 | 535,970 | 529,126 | 6,844 | 2,969,175 | 2,953,310 | 15,865 |
| 242 - Life Insurance | 1,031 | 961 | 70 | 2,062 | 1,940 | 122 | 11,369 | 12,277 | (908) |
| 243 - Dental | 16,800 | 16,966 | (166) | 33,600 | 33,703 | (103) | 185,260 | 185,189 | 71 |
| 244 - Vision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 249 - Medicare | 20,679 | 19,095 | 1,584 | 41,474 | 38,932 | 2,542 | 228,466 | 215,393 | 13,073 |
| 261 - Worker's Comp | 10,032 | 9,686 | 346 | 20,064 | 19,673 | 391 | 50,160 | 50,197 | (37) |
| 281 - Unemployment | 0 | 256 | (256) | 0 | 256 | (256) | 0 | 256 | (256) |
| TOTAL - CERTIFIED | 534,449 | 538,058 | (3,609) | 1,072,203 | 1,071,609 | 594 | 5,869,775 | 5,798,585 | 71,190 |

| CLASSIFIED STAFF | MONTH-TO-DATE | | | QUARTER-TO-DATE | | | FISCAL-TO-DATE | | |
|-------------------------------|----------------|----------------|--------------|------------------|------------------|---------------|------------------|------------------|----------------|
| | Estimate | Actual | Difference | Estimate | Actual | Difference | Estimate | Actual | Difference |
| 220 - SERS | 72,720 | 72,132 | 588 | 145,520 | 143,674 | 1,846 | 853,446 | 828,909 | 24,537 |
| 222 - SERS Pick-up | 11,202 | 10,845 | 357 | 22,405 | 21,690 | 715 | 133,751 | 129,933 | 3,818 |
| 223 - Medicare Pick-up | 1,477 | 1,376 | 101 | 2,953 | 2,746 | 207 | 17,631 | 16,781 | 850 |
| 239 - Spousal Reimburse. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 251 - Hospitalization | 149,425 | 144,251 | 5,174 | 298,850 | 287,671 | 11,179 | 1,647,265 | 1,616,178 | 31,087 |
| 252 - Life Insurance | 615 | 601 | 14 | 1,230 | 1,211 | 19 | 6,775 | 5,058 | 1,717 |
| 253 - Dental | 8,055 | 8,010 | 45 | 16,110 | 15,965 | 145 | 89,125 | 89,000 | 125 |
| 254 - Vision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 259 - Medicare | 6,618 | 5,379 | 1,239 | 13,177 | 11,037 | 2,140 | 75,460 | 66,163 | 9,297 |
| 262 - Worker's Comp | 3,196 | 2,928 | 268 | 6,363 | 5,993 | 370 | 16,323 | 16,157 | 166 |
| 282 - Unemployment | 530 | 1,011 | (481) | 1,060 | 1,422 | (362) | 4,831 | 3,327 | 1,504 |
| TOTAL - CLASSIFIED | 253,839 | 246,533 | 7,306 | 507,668 | 491,409 | 16,259 | 2,844,607 | 2,771,506 | 73,101 |
| GRAND TOTAL - BENEFITS | 788,287 | 784,591 | 3,696 | 1,579,871 | 1,563,018 | 16,853 | 8,714,382 | 8,570,091 | 144,291 |

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: MAY 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 | 475 | (475) | 0 | 775 | (775) | 4,900 | 14,854 | (9,954) |
| 412 - Instruction Improv. Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 413 - Health Services | 0 | 0 | 0 | 1,000 | 190 | 810 | 6,000 | 1,137 | 4,863 |
| 416 - Data Processing Services | 0 | 0 | 0 | 0 | 40,001 | (40,001) | 89,750 | 80,002 | 9,748 |
| 418 - Legal Services | 5,000 | 2,003 | 2,997 | 10,000 | 8,876 | 1,124 | 70,000 | 30,058 | 39,942 |
| 419 - Other Prof. & Tech. Services | 27,000 | 23,937 | 3,063 | 54,000 | 118,747 | (64,747) | 372,000 | 453,602 | (81,602) |
| 422 - Garbage Removal | 1,800 | 1,680 | 120 | 3,600 | 3,360 | 240 | 20,200 | 19,289 | 911 |
| 423 - Repair & Maintenance Services | 15,000 | 11,173 | 3,827 | 30,000 | 13,736 | 16,264 | 314,500 | 78,016 | 236,484 |
| 424 - Property & Fleet Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 118,050 | 118,212 | (162) |
| 425 - Rentals | 500 | 351 | 149 | 1,500 | 461 | 1,039 | 13,500 | 9,533 | 3,967 |
| 426 - Lease Purchase Agreements | 0 | 0 | 0 | 0 | 0 | 0 | 96,075 | 93,842 | 2,233 |
| 431 - Certified Mileage | 2,400 | 483 | 1,917 | 4,400 | 1,129 | 3,271 | 26,400 | 18,214 | 8,186 |
| 432 - Cert. Meeting Expenses | 2,800 | 100 | 2,700 | 5,600 | (2,240) | 7,840 | 25,400 | 9,096 | 16,304 |
| 433 - Non-Cert. Mileage | 1,500 | 209 | 1,291 | 3,000 | 209 | 2,791 | 9,750 | 3,382 | 6,368 |
| 434 - Non-Cert. Meeting Expenses | 1,000 | 1,791 | (791) | 2,000 | 1,963 | 37 | 14,500 | 13,260 | 1,240 |
| 439 - Other Travel/Mtg. Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 | 1,851 | 5,649 |
| 441 - Telephone Services | 2,050 | 1,821 | 229 | 4,100 | 3,678 | 422 | 22,550 | 22,163 | 387 |
| 443 - Postage | 2,000 | 1,446 | 554 | 5,000 | 1,986 | 3,014 | 23,360 | 11,484 | 11,876 |
| 444 - Postage Machine Rental | 0 | 211 | (211) | 1,325 | 726 | 599 | 5,225 | 3,571 | 1,654 |
| 445 - Messenger Service | 50 | 0 | 50 | 150 | 0 | 150 | 450 | 143 | 307 |
| 446 - Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 77 | 423 |
| 447 - Internet Access Services | 0 | 0 | 0 | 0 | 13,500 | (13,500) | 0 | 13,500 | (13,500) |
| 451 - Electricity Services | 42,000 | 4,005 | 37,995 | 82,000 | 70,851 | 11,149 | 458,500 | 419,971 | 38,529 |
| 452 - Water & Sewer Services | 11,000 | 0 | 11,000 | 11,000 | 6,828 | 4,172 | 38,000 | 33,552 | 4,448 |
| 453 - Gas Services | 8,000 | 10,343 | (2,343) | 16,000 | 24,415 | (8,415) | 114,500 | 140,040 | (25,540) |
| 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 | 230,000 | 48,638 | 181,362 | 430,000 | 331,781 | 98,219 | 1,990,000 | 1,646,264 | 343,736 |
| 474 - Excess Costs | 16,000 | 23,103 | (7,103) | 32,000 | 46,206 | (14,206) | 64,000 | 78,794 | (14,794) |
| 475 - Special Ed. Tuition | 50,000 | 45,657 | 4,343 | 95,000 | 91,307 | 3,693 | 500,000 | 463,243 | 36,757 |
| 476 - Vocational Ed. Tuition | 5,000 | 7,857 | (2,857) | 9,000 | 13,335 | (4,335) | 45,000 | 52,663 | (7,663) |
| 477 - Open Enrollment Tuition | 8,330 | 5,508 | 2,822 | 16,660 | 10,257 | 6,403 | 91,630 | 69,788 | 21,842 |
| 478 - Community Schools | 8,330 | 7,894 | 436 | 16,660 | 15,357 | 1,303 | 91,630 | 78,354 | 13,276 |
| 479 - Other Tuitions | 10,000 | 15,626 | (5,626) | 20,000 | 34,150 | (14,150) | 120,000 | 131,394 | (11,394) |
| 483 - Purchased Student Transp. | 10,000 | 864 | 9,136 | 20,000 | 5,714 | 14,286 | 83,700 | 77,824 | 5,876 |
| Total Contracted Services | 459,760 | 215,175 | 244,585 | 873,995 | 857,298 | 16,697 | 4,872,570 | 4,221,262 | 651,308 |

KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - MATERIALS/SUPPLIES & DUES/FEES
FOR THE MONTH ENDED: MAY 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 | 1,861 | 8,139 | 20,000 | 8,753 | 11,247 | 146,850 | 121,794 | 25,056 |
| 512 - Office Supplies | 4,000 | 809 | 3,191 | 8,000 | 1,737 | 6,263 | 40,200 | 26,236 | 13,964 |
| 514 - Health & Hygiene Supplies | 0 | 401 | (401) | 0 | 401 | (401) | 1,500 | 1,500 | 0 |
| 516 - Software Materials | 10,200 | 1,863 | 8,337 | 30,200 | 17,456 | 12,744 | 115,800 | 69,649 | 46,151 |
| 519 - Other General Supplies | 115,000 | 4,781 | 110,219 | 116,000 | 19,267 | 96,733 | 140,000 | 51,430 | 88,570 |
| 521 - New Textbooks | 17,000 | 0 | 17,000 | 17,000 | 198 | 16,802 | 79,550 | 29,658 | 49,892 |
| 522 - Replacement Textbooks | 1,000 | 0 | 1,000 | 1,000 | 0 | 1,000 | 5,850 | 119 | 5,731 |
| 523 - Rebinding Textbooks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 525 - "E" Textbooks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 526 - Textbooks - CCP | 0 | 1,725 | (1,725) | 0 | 2,390 | (2,390) | 20,000 | 20,754 | (754) |
| 531 - Library Books | 0 | 0 | 0 | 1,200 | 0 | 1,200 | 4,200 | 2,891 | 1,309 |
| 542 - Periodicals | 500 | 0 | 500 | 1,000 | (197) | 1,197 | 5,000 | 2,627 | 2,373 |
| 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 |
| 552 - Consumable Workbooks (Fees) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 569 - Other Food Items | 2,000 | 0 | 2,000 | 4,000 | 85 | 3,915 | 22,800 | 10,814 | 11,986 |
| 572 - Cust & Maint. Supplies | 15,000 | 11,450 | 3,550 | 30,000 | 19,889 | 10,111 | 180,000 | 186,095 | (6,095) |
| 573 - Furniture | 400 | 3,018 | (2,618) | 2,400 | 3,018 | (618) | 18,400 | 17,297 | 1,103 |
| 581 - Bus Supplies | 10,000 | 2,742 | 7,258 | 18,000 | 7,463 | 10,537 | 80,000 | 92,912 | (12,912) |
| 582 - Bus Fuel | 20,000 | 0 | 20,000 | 45,000 | 0 | 45,000 | 202,000 | 137,423 | 64,577 |
| 583 - Tires & Tubes | 2,000 | 3,536 | (1,536) | 6,000 | 3,748 | 2,252 | 18,000 | 18,754 | (754) |
| 590 - Other Supplies/Materials | 0 | 0 | 0 | 0 | (4,582) | 4,582 | 1,000 | 291 | 709 |
| Total Materials/Supplies | 207,100 | 32,186 | 174,914 | 299,800 | 79,626 | 220,174 | 1,081,150 | 790,244 | 290,906 |

| 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 | 287 | (287) | 0 | 287 | (287) | 25,000 | 22,428 | 2,572 |
| 844 - County ESC Deduction | 1,500 | 1,414 | 86 | 3,000 | 2,828 | 172 | 16,500 | 15,677 | 823 |
| 845 - Property Tax Collection Fees | 9,000 | 0 | 9,000 | 9,000 | 0 | 9,000 | 488,000 | 464,440 | 23,560 |
| 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 | 2,676 | 7,324 | 20,000 | 5,650 | 14,350 | 90,000 | 62,858 | 27,142 |
| 849 - Other Dues/Fees | 0 | 577 | (577) | 0 | 5,159 | (5,159) | 16,900 | 11,350 | 5,550 |
| 851 - Liability Insurance | 0 | 2,500 | (2,500) | 0 | 2,500 | (2,500) | 57,000 | 60,228 | (3,228) |
| 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 | 6,000 | 3,074 | 2,926 | 9,500 | 3,924 | 5,576 | 28,000 | 10,856 | 17,144 |
| 899 - Miscellaneous | 5,000 | 0 | 5,000 | 5,000 | 0 | 5,000 | 15,000 | 172 | 14,828 |
| Total Dues & Fees | 31,500 | 10,528 | 20,972 | 46,500 | 20,348 | 26,152 | 774,140 | 672,232 | 101,908 |