

EXPLANATIONS OF THE SPENDING PLAN REPORT
GENERAL FUND ONLY

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

REVENUE:

Tuition Revenue:

The spending plan reflected an estimate this month of \$32,500 and actual tuition revenue was \$22,250, which is a negative difference of \$10,250. The reason for the positive difference is a combination of the negative difference in All-Day Kindergarten tuition of almost \$101,000 and the positive difference in SF-6 Excess Costs of almost \$93,500.

The negative difference in All-Day Kindergarten tuition is a result of almost \$81,000 in refunds related to the closing of school for the last quarter of the school year. The positive difference in SF-6 Excess Costs came as a surprise given that I believed we had received all that we anticipated back in March. I am relatively certain the amount we received this month (\$93,000+) is an error and I suspect this amount will be taken back in July.

Through June, the spending plan reflected an estimate of \$1,092,500 and actual tuition revenue received was \$1,086,303, which is a negative difference of almost \$6,200.

State Foundation:

The spending plan reflected an estimate this month of \$329,490 and actual revenue was \$98,254, which is a negative difference of \$231,236. 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 this month of just over \$221,000.

Through June, the spending plan reflected an estimate of \$3,953,000 and actual revenue was \$3,555,474, which is a negative difference \$397,526. The negative difference is a result of the reduction imposed by the Governor of just over \$331,000 and the decline in special education transportation of just under \$70,000.

Other State Sources:

The spending plan reflected an estimate this month of 215,340 and actual revenue was \$109,051, which is a negative difference of \$106,289. The main reason for the negative difference is a result of only receiving approximately half of what was expected in Catastrophic Special Education reimbursement. The original estimate was \$215,000 and we actually received \$106,962.

Through June, the spending plan reflected an estimate of \$359,000 and we have actually received \$258,196, which is a negative difference of \$100,804.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$2,155,960 and actual salaries were \$2,036,234, which is a positive difference of \$119,726. Certified salaries (111-139) were \$74,777 under plan and classified salaries (141-172) were \$44,949 under plan as well.

The reason for the positive difference of \$74,777 in certified salaries is primarily a result of the positive difference in substitutes (112) of \$26,209 and supplemental contracts (113) of \$52,016.

The reason for the positive difference of \$44,949 in classified salaries is primarily a result of the positive difference in regular salaries (141) of \$20,671 substitutes (142) of \$11,976 and overtime (144) of \$11,590.

Through June, the spending plan reflected an estimate of \$23,240,000 and actual expenditures were \$22,824,059, which is a positive difference of \$415,941. Certified salaries (111-139) are \$231,370 under plan and classified salaries (141-172) are \$184,571 under plan as well.

The reason for the positive difference of \$231,370 in certified salaries is primarily a result of the positive difference in substitutes (112) of \$122,477 and the positive difference in supplemental contracts (113) of \$89,848.

The reason for the positive difference of \$184,571 in classified salaries is primarily a result of the positive difference in regular salaries (141) of \$136,573 and the positive difference in overtime (144) of \$57,365.

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 \$115,000.

Benefits:

The spending plan reflected an estimate this month of \$814,618 and actual expenditures were \$788,832, which is a positive difference of \$25,786. Certified benefits were \$18,139 under plan and classified benefits were \$7,647 under plan as well.

Through June, the spending plan reflected an estimate of \$9,529,000 and actual expenditures were \$9,358,923, which is a positive difference of \$170,077. Certified benefits are \$89,329 under plan and classified benefits are \$80,748 under plan as well.

For the most part, the reason for the positive difference of \$170,077 is a result of the positive differences in both retirement line accounts (220 & 221), which combined are \$78,785, the positive differences in hospitalization (241 & 251),

which combined are \$53,738 and the positive differences in Medicare (249 & 259), which combined are \$25,654.

Contracted Services:

The spending plan reflected an estimate this month of \$473,940 and actual expenditures were \$424,532, which is a positive difference of \$49,408. 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.

Through June, the spending plan reflected an estimate of \$5,346,510 and actual expenditures were \$4,645,794, which is a positive difference of \$700,716. 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 \$232,049 and tuition (471) has a positive difference of \$410,096.

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 significantly larger than originally anticipated.

Materials/Supplies:

The spending plan reflected an estimate this month of \$59,050 and actual expenditures were \$60,505, which is a negative difference of \$1,455. 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 June for instructional supplies (511), office supplies (512), custodial (572), bus supplies (581) and bus fuel (582) combined total \$18,135.

Through June, the spending plan reflected an estimate of \$1,140,200 and actual expenditures were \$850,749, which is a positive difference of \$289,451. 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 \$256,086 under plan and new textbooks (521) and replacement textbooks (522) combined are \$55,598 under plan as well.

Dues, Fees, Other:

The spending plan reflected an estimate this month of \$17,000 and actual expenditures were \$7,013, which is a positive difference of \$9,987. As is the case every month there are positive and negative differences throughout this expenditure category. However, again this month we saw a significant decline in service charges (848), which provided a positive difference of \$7,452.

Through June, the spending plan reflected an estimate of \$791,140 and actual expenditures were \$679,245, which is a positive difference of \$111,895. As one would suspect, there are positive and negative differences throughout this

category; however, there are only three (3) that have a negative difference and the total of the three (3) is only \$4,765.

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 \$78,205. 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 reflected an estimate this month of \$600,000 [\$400,000 in transfers and \$200,000 in advances] and actual expenditures were \$529,137, which is a positive difference of \$70,863. Actual transfers this month were \$400,000 as planned and actual advances were \$129,137 or \$70,863 less than original planned.

Through June, the spending plan reflected an estimate of \$600,000 and actual expenditures were \$1,187,642, which is a negative difference of \$587,642. The negative difference is a result of the transfer of \$470,505 to the Permanent Improvement Fund and the transfer of \$188,000 to the Reserve for Contingency Fund. Neither of these transfers were included in the original spending plan.

Overall:

The ending cash balance for June was estimated to be \$9,648,823 and the actual ending cash balance was \$11,353,200, which is a positive difference of \$1,704,377. Revenue for the month was about \$240,000 under plan and expenditures were about \$266,000 under plan.

Through June, revenue is about \$347,000 over plan and expenditures are about \$1.4 million under plan. As a result of COVID-19 and having to close schools for the last quarter of the school year, we did experience a reduction to our State Foundation funding of more than \$330,000. We also refunded approximately \$90,000 in All-Day Kindergarten tuition payments back to parents. Conversely, we also experienced reductions in expenditures related to personnel costs, benefit costs, contracted services, materials/supplies and dues and fees of approximately \$350,000

I will be preparing the fourth quarter financial evaluation in the near future and will explain how we did in the fourth quarter and how this fiscal year will impact fiscal year 2021 and beyond.

KENSTON LOCAL SCHOOL DISTRICT
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: JUNE 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	13,164,561	14,956,065	1,791,504	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	32,500	22,250	(10,250)	327,500	282,173	(45,327)	1,092,500	1,086,303	(6,197)		1,050,398	
Earnings on Investments	25,000	18,799	(6,201)	75,000	64,418	(10,582)	350,000	436,826	86,826		384,299	
Miscellaneous	500	2,405	1,905	6,775	7,262	487	31,775	57,054	25,279		10,418	
Revenue-in-Lieu	0	0	0	0	35,000	35,000	585,000	576,382	(8,618)		0	
State Foundation	329,490	98,254	(231,236)	988,310	631,563	(356,747)	3,953,000	3,555,474	(397,526)		4,010,851	
Homestead & Rollback	0	0	0	1,650,883	1,653,655	2,772	3,292,655	3,303,734	11,079		3,291,988	
Other State	215,340	109,051	(106,289)	216,020	109,663	(106,357)	359,000	258,196	(100,804)		393,433	
Federal - Medicaid	2,000	0	(2,000)	6,000	4,717	(1,283)	18,000	75,371	57,371		249,332	
Non-Operational	0	979	979	0	242,146	242,146	210,000	495,890	285,890		337,681	
Total Revenue	604,830	251,738	(353,092)	3,270,488	3,030,597	(239,891)	39,265,000	39,612,073	347,073		38,253,192	
Expenditure Categories:												
Salaries	2,155,960	2,036,234	119,726	5,924,950	5,699,371	225,579	23,240,000	22,824,059	415,941		22,262,906	
Benefits	814,618	788,832	25,786	2,394,489	2,351,850	42,639	9,529,000	9,358,923	170,077		9,019,507	
Contracted Services	473,940	424,532	49,408	1,347,935	1,281,830	66,105	5,346,510	4,645,794	700,716		4,820,083	
Supplies/Materials	59,050	60,505	(1,455)	358,850	140,131	218,719	1,140,200	850,749	289,451		866,294	
New Equipment	0	8,350	(8,350)	7,000	11,293	(4,293)	308,150	51,284	256,866		1,454,200	
Dues, Fees, Other	17,000	7,013	9,987	63,500	27,361	36,139	791,140	679,245	111,895		869,099	
Other Non-Operating	600,000	529,137	70,863	600,000	717,137	(117,137)	600,000	1,187,642	(587,642)		276,000	
Total Expenditures	4,120,568	3,854,603	265,965	10,696,724	10,228,973	467,751	40,955,000	39,597,696	1,357,304		39,568,089	
Financial Condition this Month	(3,515,738)	(3,602,865)	(87,127)	(7,426,236)	(7,198,376)	227,860	(1,690,000)	14,377	1,704,377		(1,314,897)	
Ending Cash Balance	9,648,823	11,353,200	1,704,377	9,648,823	11,353,200	1,704,377	9,648,823	11,353,200	1,704,377		11,338,826	

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - JUNE 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	1,336,244	2,461	4,016,115	4,015,385	730	16,097,795	16,079,022	18,773
112 - Substitutes	44,000	17,791	26,209	142,000	58,320	83,680	400,000	277,523	122,477
113 - Supplemental Contr.	176,000	123,984	52,016	258,000	216,695	41,305	800,000	710,152	89,848
119 - Other Cert. Salaries	1,425	2,468	(1,043)	4,275	2,938	1,337	18,605	12,677	5,928
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	70,000	74,866	(4,866)	70,000	74,866	(4,866)	70,000	75,966	(5,966)
TOTAL - CERTIFIED	1,630,130	1,555,353	74,777	4,490,390	4,368,204	122,186	17,500,000	17,268,630	231,370

	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	433,030	412,359	20,671	1,307,060	1,247,378	59,682	5,308,400	5,171,827	136,573
142 - Substitutes	21,650	9,674	11,976	40,350	23,484	16,866	196,000	200,521	(4,521)
143 - Supplemental Contr.	0	0	0	4,600	0	4,600	14,600	0	14,600
144 - Overtime	11,650	60	11,590	22,550	1,442	21,108	112,000	54,635	57,365
149 - Other Class. Salaries	2,000	7,110	(5,110)	2,000	7,185	(5,185)	24,000	30,139	(6,139)
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	4,528	(4,528)	0	4,528	(4,528)	0	7,541	(7,541)
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	55,000	46,080	8,920	55,000	46,080	8,920	55,000	45,689	9,311
171 - Board of Education	0	0	0	0	0	0	12,500	14,625	(2,125)
172 - Student Workers	2,500	1,070	1,430	3,000	1,070	1,930	7,500	5,048	2,452
TOTAL - CLASSIFIED	525,830	480,881	44,949	1,434,560	1,331,167	103,393	5,740,000	5,555,429	184,571

GRAND TOTAL - SALARIES	2,155,960	2,036,234	119,726	5,924,950	5,699,371	225,579	23,240,000	22,824,059	415,941
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KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - JUNE 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>
210 - STRS	225,900	211,004	14,896	638,550	632,498	6,052	2,490,440	2,437,275	53,165
212 - STRS Pick-up	12,272	11,383	889	35,679	34,856	823	154,932	149,192	5,740
213 - Medicare Pick-up	1,562	1,528	34	4,539	4,540	(1)	19,707	19,411	296
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	267,985	266,008	1,977	803,955	795,134	8,821	3,237,160	3,219,318	17,842
242 - Life Insurance	1,031	0	1,031	3,093	1,940	1,153	12,400	12,277	123
243 - Dental	16,800	16,946	(146)	50,400	50,649	(249)	202,060	202,135	(75)
244 - Vision	0	0	0	0	0	0	0	0	0
249 - Medicare	23,640	21,636	2,004	65,113	60,568	4,545	252,106	237,029	15,077
261 - Worker's Comp	10,035	10,888	(853)	30,099	30,561	(462)	60,195	61,085	(890)
281 - Unemployment	0	1,693	(1,693)	0	1,949	(1,949)	0	1,949	(1,949)
TOTAL - CERTIFIED	559,225	541,086	18,139	1,631,428	1,612,695	18,733	6,429,000	6,339,671	89,329

	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>
220 - SERS	72,454	71,371	1,083	217,974	215,045	2,929	925,900	900,280	25,620
222 - SERS Pick-up	11,493	10,845	648	33,898	32,535	1,363	145,244	140,778	4,466
223 - Medicare Pick-up	1,515	1,453	62	4,468	4,199	269	19,146	18,234	912
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	149,425	144,616	4,809	448,275	432,287	15,988	1,796,690	1,760,794	35,896
252 - Life Insurance	615	0	615	1,845	1,211	634	7,390	5,058	2,332
253 - Dental	8,055	8,067	(12)	24,165	24,032	133	97,180	97,067	113
254 - Vision	0	0	0	0	0	0	0	0	0
259 - Medicare	7,625	6,345	1,280	20,801	17,382	3,419	83,085	72,508	10,577
262 - Worker's Comp	3,682	3,378	304	10,045	9,371	674	20,004	19,535	469
282 - Unemployment	530	1,671	(1,141)	1,590	3,093	(1,503)	5,361	4,998	363
TOTAL - CLASSIFIED	255,393	247,746	7,647	763,061	739,155	23,906	3,100,000	3,019,252	80,748

GRAND TOTAL - BENEFITS	814,618	788,832	25,786	2,394,489	2,351,850	42,639	9,529,000	9,358,923	170,077
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KENSTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: JUNE 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	30	(30)	0	805	(805)	4,900	14,884	(9,984)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	500	3,171	(2,671)	1,500	3,361	(1,861)	6,500	4,308	2,192
416 - Data Processing Services	0	0	0	0	40,001	(40,001)	89,750	80,002	9,748
418 - Legal Services	5,000	3,330	1,670	15,000	12,206	2,794	75,000	33,388	41,612
419 - Other Prof. & Tech. Services	30,650	26,915	3,735	84,650	145,662	(61,012)	402,650	480,517	(77,867)
422 - Garbage Removal	1,800	1,680	120	5,400	5,040	360	22,000	20,969	1,031
423 - Repair & Maintenance Services	17,750	22,185	(4,435)	47,750	35,921	11,829	332,250	100,201	232,049
424 - Property & Fleet Insurance	0	0	0	0	0	0	118,050	118,212	(162)
425 - Rentals	0	851	(851)	1,500	1,312	188	13,500	10,384	3,116
426 - Lease Purchase Agreements	0	0	0	0	0	0	96,075	93,842	2,233
431 - Certified Mileage	2,400	4,383	(1,983)	6,800	5,512	1,288	28,800	22,597	6,203
432 - Cert. Meeting Expenses	2,800	545	2,255	8,400	(1,695)	10,095	28,200	9,641	18,559
433 - Non-Cert. Mileage	1,500	765	735	4,500	974	3,526	11,250	4,147	7,103
434 - Non-Cert. Meeting Expenses	650	9,396	(8,746)	2,650	11,359	(8,709)	15,150	22,656	(7,506)
439 - Other Travel/Mtg. Expenses	500	229	271	500	229	271	8,000	2,080	5,920
441 - Telephone Services	1,950	1,860	90	6,050	5,538	512	24,500	24,023	477
443 - Postage	2,000	780	1,220	7,000	2,766	4,234	25,360	12,264	13,096
444 - Postage Machine Rental	0	411	(411)	1,325	1,137	188	5,225	3,982	1,243
445 - Messenger Service	0	0	0	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	35,293	6,707	124,000	106,144	17,856	500,500	455,264	45,236
452 - Water & Sewer Services	0	6,828	(6,828)	11,000	13,656	(2,656)	38,000	40,380	(2,380)
453 - Gas Services	8,000	106	7,894	24,000	24,521	(521)	122,500	140,146	(17,646)
461 - Printing & Binding	0	1,495	(1,495)	0	1,495	(1,495)	27,000	27,092	(92)
469 - Other Craft/Trade Services	0	0	0	0	0	0	8,000	8,492	(492)
471 - Tuition to other Districts	250,700	184,340	66,360	680,700	516,121	164,579	2,240,700	1,830,604	410,096
474 - Excess Costs	16,000	23,103	(7,103)	48,000	69,309	(21,309)	80,000	101,897	(21,897)
475 - Special Ed. Tuition	48,000	46,578	1,422	143,000	137,885	5,115	548,000	509,821	38,179
476 - Vocational Ed. Tuition	5,000	10,264	(5,264)	14,000	23,599	(9,599)	50,000	62,927	(12,927)
477 - Open Enrollment Tuition	8,370	6,267	2,103	25,030	16,524	8,506	100,000	76,055	23,945
478 - Community Schools	8,370	5,773	2,597	25,030	21,130	3,900	100,000	84,127	15,873
479 - Other Tuitions	10,000	21,704	(11,704)	30,000	55,854	(25,854)	130,000	153,098	(23,098)
483 - Purchased Student Transp.	10,000	6,250	3,750	30,000	11,964	18,036	93,700	84,074	9,626
Total Contracted Services	473,940	424,532	49,408	1,347,935	1,281,830	66,105	5,346,510	4,645,794	700,716

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	5,000	4,240	760	25,000	12,993	12,007	151,850	126,034	25,816
512 - Office Supplies	4,000	859	3,141	12,000	2,596	9,404	44,200	27,095	17,105
514 - Health & Hygiene Supplies	0	0	0	0	401	(401)	1,500	1,500	0
516 - Software Materials	0	5,403	(5,403)	30,200	22,859	7,341	115,800	75,052	40,748
519 - Other General Supplies	2,100	2,428	(328)	118,100	21,695	96,405	142,100	53,858	88,242
521 - New Textbooks	0	25	(25)	17,000	223	16,777	79,550	29,683	49,867
522 - Replacement Textbooks	0	0	0	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	154	(154)	0	154	(154)	0	154	(154)
526 - Textbooks - CCP	0	1,614	(1,614)	0	4,004	(4,004)	20,000	22,368	(2,368)
531 - Library Books	0	0	0	1,200	0	1,200	4,200	2,891	1,309
542 - Periodicals	0	274	(274)	1,000	77	923	5,000	2,901	2,099
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	850	40	810	4,850	125	4,725	23,650	10,854	12,796
572 - Cust & Maint. Supplies	15,100	16,861	(1,761)	45,100	36,750	8,350	195,100	202,956	(7,856)
573 - Furniture	0	0	0	2,400	3,018	(618)	18,400	17,297	1,103
581 - Bus Supplies	10,000	13,603	(3,603)	28,000	21,066	6,934	90,000	106,515	(16,515)
582 - Bus Fuel	20,000	402	19,598	65,000	402	64,598	222,000	137,825	84,175
583 - Tires & Tubes	2,000	1,166	834	8,000	4,914	3,086	20,000	19,920	80
590 - Other Supplies/Materials	0	13,436	(13,436)	0	8,854	(8,854)	1,000	13,727	(12,727)
Total Materials/Supplies	59,050	60,505	(1,455)	358,850	140,131	218,719	1,140,200	850,749	289,451

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	150	(150)	0	150	(150)	23,740	20,021	3,719
842 - Shipping Charges	0	40	(40)	0	40	(40)	0	40	(40)
843 - Audit Charges	0	0	0	0	287	(287)	25,000	22,428	2,572
844 - County ESC Deduction	1,500	1,414	86	4,500	4,242	258	18,000	17,091	909
845 - Property Tax Collection Fees	0	0	0	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	2,548	7,452	30,000	8,198	21,802	100,000	65,406	34,594
849 - Other Dues/Fees	0	53	(53)	0	5,212	(5,212)	16,900	11,403	5,497
851 - Liability Insurance	0	0	0	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	5,500	2,593	2,907	15,000	6,517	8,483	33,500	13,449	20,051
899 - Miscellaneous	0	215	(215)	5,000	215	4,785	15,000	387	14,613
Total Dues & Fees	17,000	7,013	9,987	63,500	27,361	36,139	791,140	679,245	111,895