

KENSTON LOCAL SCHOOLS
EXPLANATIONS OF THE AUGUST 2020 SPENDING PLAN REPORT
GENERAL FUND ONLY

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

REVENUE:

Real Estate Taxes:

The spending plan reflected an estimate this month of \$3,967,423 and actual real estate taxes received from the settlement were \$4,269,820, which is a positive difference of \$302,397.

Through August, the spending plan reflected an estimate of \$13,967,423 and actual real estate taxes received was \$14,451,214, which is a positive difference of \$483,791. This is a bit of surprise given that the estimate for this year is reflective of a 3% reduction in collection as a result of the COVID-19 pandemic.

The actual amount of \$14,451,214 represents the first half of collection for fiscal year 2021. By comparison, the amount received in the first half of last fiscal year was \$14,119,150 or approximately \$330,000 less than what was received this fiscal year.

Here is an illustration of the estimated revenue, actual revenue and difference by tax category through August 2020:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Residential	\$10,994,202	\$11,229,061	\$234,859
Commercial	\$ 2,176,608	\$ 2,386,287	\$209,679
Public Utility	\$ 699,443	\$ 688,327	(\$ 11,116)
Delinquencies	<u>\$ 97,170</u>	<u>\$ 147,539</u>	<u>\$ 50,369</u>
Total	\$13,967,423	\$14,451,214	\$483,791

Here is an illustration of actual revenue and the difference by tax category of last fiscal year compared to this fiscal year:

	<u>FY 20</u>	<u>FY 21</u>	<u>Difference</u>
Residential	\$11,150,759	\$11,229,061	\$ 78,302
Commercial	\$ 2,196,264	\$ 2,386,287	\$190,023
Public Utility	\$ 650,160	\$ 688,327	\$ 38,167
Delinquencies	<u>\$ 120,195</u>	<u>\$ 147,539</u>	<u>\$ 27,344</u>
Total	\$14,117,378	\$14,451,214	\$333,836

State Foundation:

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$296,721, which is a positive difference of \$50,888. You may recall that last month there was a positive difference of slightly more than \$30,000.

Through August, the spending plan reflected an estimate of \$491,667 and actual State Foundation funding received was \$573,271, which is a positive difference of \$81,604. As mentioned last month, the estimate for this fiscal year is reflective of a 17% reduction from the actual amount the district received last fiscal year.

The actual amount received through August represents 1/6 of \$3,439,626. Whereas this remains a positive sign, I believe a reduction, if one is imposed, will not occur most likely until January.

EXPENDITURES:**Salaries:**

The spending plan reflected an estimate this month of \$1,829,570 and actual salaries were \$1,817,410, which is a positive difference of \$12,160. Certified salaries (111-139) were \$1,809 under plan and classified salaries (141-172) were \$10,351 under plan as well.

Through August, the spending plan reflected an estimate of \$3,764,010 and actual salary expenditures were \$3,745,735, which is a positive difference of \$18,275. Certified salaries (111-139) are \$2,769 under plan and classified salaries (141-172) are \$15,506 under plan as well.

Benefits:

The spending plan reflected an estimate this month of \$830,010 and actual benefits were \$822,624, which is a positive difference of \$7,386. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$3,048 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$4,338 under plan as well.

Through August, the spending plan reflected an estimate of \$1,661,857 and actual benefit expenditures were \$1,647,427, which is a positive difference of \$14,430. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$10,271 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$4,159 under plan as well.

Contracted Services:

The spending plan reflected an estimate this month of \$265,950 and actual expenditures were \$259,983, which is a positive difference of \$5,967. As it typically the case, there were many positive and negative differences throughout

this expenditure category. However, there was nothing significant enough to warrant further explanation.

Through August, the spending plan reflected an estimate of \$791,162 and actual expenditures were \$762,042, which is a positive difference of \$29,120. As is typically the case, there are many positive and negative differences throughout this expenditure category. At this time, there are no line accounts which have a positive or negative difference greater than \$10,000. However, tuitions (471-479) have a combined positive difference of \$30,789.

Materials/Supplies

The spending plan reflected an estimate this month of \$98,000 and actual expenditures were \$306,349, which is a negative difference of \$208,349. Like contracted services, there were many positive and negative differences throughout this expenditure category; although in most cases, the differences were minimal with the exception of two (2). Other general supplies (519) and other supplies/materials (590) combined had a negative difference of \$214,621.

There was a payment for the purchase of chrome books (encumbered last fiscal year) in the amount of \$197,950 under other general supplies (519). This line account had a negative difference of \$198,780 this month. There were also payments of \$16,841 for supplies/materials (590) to protect against the Coronavirus, which were also encumbered last fiscal year.

Through August, the spending plan reflected an estimate of \$98,000 and actual expenditures were \$306,349, which is a negative difference of \$208,349. As is typically the case, there are many positive and negative differences throughout this expenditure category. At this time, there are two (2) line accounts which have a negative difference greater than \$10,000. Other general supplies (519) has a negative difference of \$198,954 and other supplies/materials (590) has a negative difference of \$17,070. Both of these negative differences are a result of payments made against encumbered purchase orders from last fiscal year.

Dues/Fees/Other

The spending plan reflected an estimate this month of \$235,500 and actual expenditures were \$226,963, which is a positive difference of \$8,537. Like the previous two (2) expenditure categories, there were many positive and negative differences throughout this expenditure category; although in most cases, the differences were minimal with the exception of one (1). Property tax collections fees (845) had a positive difference of \$7,408.

Through August, the spending plan reflected an estimate of \$309,000 and actual expenditures were \$280,017, which is a positive difference of \$28,983. As is typically the case, there are many positive and negative differences throughout this expenditure category. At this time, there are two (2) line accounts which have a positive or negative difference greater than \$5,000. Property tax collection fees

(845) has a positive difference of \$7,408 and liability insurance (851) has a positive difference of \$19,317.

Ending Cash Balance:

The ending cash balance for August was estimated to be \$19,348,757 and the actual ending cash balance was \$19,803,741, which is a positive difference of \$454,984. Revenue for the month was about \$377,300 over plan and expenditures were about \$174,000 over plan.

Through August, revenue is about \$602,300 over plan and expenditures are about \$147,300 over plan, the net result is a positive difference of nearly \$455,000 thus far. Whereas, this is certainly a good sign, keep in mind that we are only two (2) months into the fiscal year. Hopefully, the positive trend will continue into next month as well.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: AUGUST 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	18,287,041	18,538,769	251,728	11,352,890	11,352,890	0	11,352,890	11,352,890	0	11,338,823	11,338,823
Revenue Sources:												
Real Estate Taxes	3,967,423	4,269,820	302,397	13,967,423	14,451,214	483,791	13,967,423	14,451,214	483,791	10,000,000	12,708,600	2,708,600
Tuition Fees	(27,500)	(27,341)	159	(35,000)	(39,404)	(4,404)	(35,000)	(39,404)	(4,404)	222,000	260,512	38,512
Earnings on Investments	27,600	27,242	(358)	43,300	43,320	20	43,300	43,320	20	40,000	46,975	6,975
Classroom Fees	0	5,653	5,653	0	5,653	5,653	0	5,653	5,653	0	0	0
Miscellaneous	1,100	6,722	5,622	1,100	15,059	13,959	1,100	15,059	13,959	3,500	5,694	2,194
Revenue-in-Lieu	0	145	145	0	145	145	0	145	145	0	0	0
State Foundation	245,833	296,721	50,888	491,667	573,271	81,604	491,667	573,271	81,604	658,820	656,035	(2,785)
Homestead & Rollback	0	0	0	0	0	0	0	0	0	0	0	0
Other State	35,290	36,808	1,518	35,580	43,243	7,663	35,580	43,243	7,663	70,660	74,449	3,789
Federal - Medicaid	2,000	5,117	3,117	2,000	5,117	3,117	2,000	5,117	3,117	0	37	37
Non-Operational	75,000	83,169	8,169	204,000	214,720	10,720	204,000	214,720	10,720	0	100	100
Total Revenue	4,326,746	4,704,056	377,310	14,710,070	15,312,338	602,268	14,710,070	15,312,338	602,268	10,994,980	13,752,402	2,757,422
Expenditure Categories:												
Salaries	1,829,570	1,817,410	12,160	3,764,010	3,745,735	18,275	3,764,010	3,745,735	18,275	3,719,205	3,710,258	8,947
Benefits	830,010	822,624	7,386	1,661,857	1,647,427	14,430	1,661,857	1,647,427	14,430	1,544,503	1,518,612	25,891
Contracted Services	265,950	259,983	5,967	791,162	762,042	29,120	791,162	762,042	29,120	1,006,595	1,008,343	(1,748)
Supplies/Materials	98,000	306,349	(208,349)	177,173	416,512	(239,339)	177,173	416,512	(239,339)	135,500	130,174	5,326
New Equipment	6,000	5,755	245	11,000	9,754	1,246	11,000	9,754	1,246	220,000	212,066	7,934
Dues, Fees, Other	235,500	226,963	8,537	309,000	280,017	28,983	309,000	280,017	28,983	91,700	86,969	4,731
Other Non-Operating	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	3,265,030	3,439,084	(174,054)	6,714,202	6,861,487	(147,285)	6,714,202	6,861,487	(147,285)	6,717,503	6,666,422	51,081
Financial Condition this Month	1,061,716	1,264,972	203,256	7,995,867	8,450,851	454,984	7,995,867	8,450,851	454,984	4,277,477	7,085,980	2,808,503
Ending Cash Balance	19,348,757	19,803,741	454,984	19,348,757	19,803,741	454,984	19,348,757	19,803,741	454,984	15,616,300	18,424,803	2,808,503

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,334,600	1,334,950	(350)	2,670,290	2,670,985	(695)	2,670,290	2,670,985	(695)
112 - Substitutes	5,000	3,479	1,521	10,000	6,958	3,042	10,000	6,958	3,042
113 - Supplemental Contr.	21,500	21,460	40	38,500	39,142	(642)	38,500	39,142	(642)
119 - Other Cert. Salaries	4,400	3,802	598	7,900	5,491	2,409	7,900	5,491	2,409
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	130,000	129,095	905	130,000	129,095	905
139 - Medical Waiver	0	0	0	0	2,250	(2,250)	0	2,250	(2,250)
TOTAL - CERTIFIED	1,365,500	1,363,691	1,809	2,856,690	2,853,921	2,769	2,856,690	2,853,921	2,769

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	425,470	423,708	1,762	846,220	838,106	8,114	846,220	838,106	8,114
142 - Substitutes	18,000	14,229	3,771	34,500	28,158	6,342	34,500	28,158	6,342
143 - Supplemental Contr.	2,000	1,714	286	4,000	1,714	2,286	4,000	1,714	2,286
144 - Overtime	2,500	1,250	1,250	5,000	1,726	3,274	5,000	1,726	3,274
149 - Other Class. Salaries	7,100	3,893	3,207	7,100	3,893	3,207	7,100	3,893	3,207
151 - Sick Leave	0	0	0	0	0	0	0	0	0
152 - Personal Leave	0	0	0	0	0	0	0	0	0
153 - Vacation Leave	0	0	0	0	0	0	0	0	0
154 - Holiday Pay	0	0	0	0	0	0	0	0	0
155 - Professional Leave	0	0	0	0	0	0	0	0	0
157 - Jury Duty	0	0	0	0	0	0	0	0	0
161 - Calamity Pay	0	0	0	0	0	0	0	0	0
162 - Severance Pay	7,000	6,580	420	7,000	6,580	420	7,000	6,580	420
169 - Medical Waiver	0	0	0	0	7,800	(7,800)	0	7,800	(7,800)
171 - Board of Education	0	0	0	0	0	0	0	0	0
172 - Student Workers	2,000	2,345	(345)	3,500	3,837	(337)	3,500	3,837	(337)
TOTAL - CLASSIFIED	464,070	453,719	10,351	907,320	891,814	15,506	907,320	891,814	15,506

GRAND TOTAL - SALARIES	1,829,570	1,817,410	12,160	3,764,010	3,745,735	18,275	3,764,010	3,745,735	18,275
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**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - AUGUST 2020**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,031	202,763	3,268	412,054	405,307	6,747	412,054	405,307	6,747
212 - STRS Pick-up	11,116	11,194	(79)	22,409	22,577	(168)	22,409	22,577	(168)
213 - Medicare Pick-up	1,440	1,430	10	2,903	2,881	22	2,903	2,881	22
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	290,320	289,987	333	581,235	578,994	2,241	581,235	578,994	2,241
242 - Life Insurance	1,040	951	89	2,085	2,868	(783)	2,085	2,868	(783)
243 - Dental	18,615	18,479	136	37,260	36,885	375	37,260	36,885	375
244 - Vision	2,245	2,178	67	4,490	4,353	137	4,490	4,353	137
249 - Medicare	19,464	18,811	653	40,717	37,595	3,122	40,717	37,595	3,122
261 - Worker's Comp	9,706	9,693	13	20,292	19,472	820	20,292	19,472	820
281 - Unemployment	0	1,443	(1,443)	0	2,242	(2,242)	0	2,242	(2,242)
TOTAL - CERTIFIED	559,977	556,929	3,048	1,123,445	1,113,174	10,271	1,123,445	1,113,174	10,271

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	74,999	73,875	1,124	149,997	147,973	2,024	149,997	147,973	2,024
222 - SERS Pick-up	11,290	11,023	267	22,308	21,932	376	22,308	21,932	376
223 - Medicare Pick-up	1,488	1,398	90	2,941	2,780	161	2,941	2,780	161
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	159,710	158,574	1,136	318,420	317,122	1,298	318,420	317,122	1,298
252 - Life Insurance	695	585	110	1,390	1,770	(380)	1,390	1,770	(380)
253 - Dental	9,850	9,715	135	19,700	19,428	272	19,700	19,428	272
254 - Vision	1,235	1,209	26	2,470	2,418	52	2,470	2,418	52
259 - Medicare	6,628	5,844	784	13,055	11,562	1,493	13,055	11,562	1,493
262 - Worker's Comp	3,248	3,129	119	6,351	6,196	155	6,351	6,196	155
282 - Unemployment	890	343	547	1,780	3,072	(1,292)	1,780	3,072	(1,292)
TOTAL - CLASSIFIED	270,033	265,695	4,338	538,412	534,253	4,159	538,412	534,253	4,159
GRAND TOTAL - BENEFITS	830,010	822,624	7,386	1,661,857	1,647,427	14,430	1,661,857	1,647,427	14,430

**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
CONTRACTED SERVICES - AUGUST 2020**

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	0	0	0	0	0	0	0	0	0
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	0	0	0	0	134	(134)	0	134	(134)
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	3,000	3,510	(510)	8,000	7,803	197	8,000	7,803	197
419 - Other Prof. & Tech. Services	45,000	39,516	5,484	90,628	81,499	9,129	90,628	81,499	9,129
422 - Garbage Removal	1,800	1,680	120	3,600	3,360	240	3,600	3,360	240
423 - Repair & Maintenance Services	25,000	27,820	(2,820)	50,000	51,811	(1,811)	50,000	51,811	(1,811)
424 - Property & Fleet Insurance	0	0	0	123,000	130,563	(7,563)	123,000	130,563	(7,563)
425 - Rentals	0	0	0	3,000	3,040	(40)	3,000	3,040	(40)
426 - Lease Purchase Agreements	0	0	0	90,000	87,696	2,304	90,000	87,696	2,304
431 - Certified Mileage	1,000	234	766	2,159	878	1,281	2,159	878	1,281
432 - Cert. Meeting Expenses	1,500	0	1,500	2,700	1,126	1,574	2,700	1,126	1,574
433 - Non-Cert. Mileage	0	0	0	1,025	725	300	1,025	725	300
434 - Non-Cert. Meeting Expenses	300	89	211	300	89	211	300	89	211
439 - Other Travel/Mtg. Expenses	0	641	(641)	0	641	(641)	0	641	(641)
441 - Telephone Services	2,050	1,757	293	4,100	3,709	391	4,100	3,709	391
443 - Postage	3,000	3,000	0	9,000	9,108	(108)	9,000	9,108	(108)
444 - Postage Machine Rental	0	211	(211)	1,300	1,245	55	1,300	1,245	55
445 - Messenger Service	0	0	0	0	0	0	0	0	0
446 - Advertising	0	0	0	0	0	0	0	0	0
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	62,500	72,200	(9,700)	102,500	109,350	(6,850)	102,500	109,350	(6,850)
452 - Water & Sewer Services	7,000	6,828	172	7,000	6,828	172	7,000	6,828	172
453 - Gas Services	8,500	7,891	609	23,500	23,976	(476)	23,500	23,976	(476)
461 - Printing & Binding	0	0	0	1,500	1,400	100	1,500	1,400	100
469 - Other Craft/Trade Services	0	0	0	0	0	0	0	0	0
471 - Tuition to other Districts	25,000	22,661	2,339	100,000	92,377	7,623	100,000	92,377	7,623
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	43,000	44,506	(1,506)	93,000	86,260	6,740	93,000	86,260	6,740
476 - Vocational Ed. Tuition	5,400	5,212	188	10,800	10,451	349	10,800	10,451	349
477 - Open Enrollment Tuition	6,500	6,338	162	13,000	12,668	332	13,000	12,668	332
478 - Community Schools	10,400	7,042	3,358	20,800	14,068	6,732	20,800	14,068	6,732
479 - Other Tuitions	15,000	8,847	6,153	30,250	21,237	9,013	30,250	21,237	9,013
483 - Purchased Student Transp.	0	0	0	0	0	0	0	0	0
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
Total Contracted Services	265,950	259,983	5,967	791,162	762,042	29,120	791,162	762,042	29,120

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
MATERIALS/SUPPLIES & DUES/FEES - AUGUST 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	8,686	1,314	14,823	11,575	3,248	14,823	11,575	3,248
512 - Office Supplies	5,000	4,648	352	6,000	5,591	409	6,000	5,591	409
514 - Health & Hygiene Supplies	0	0	0	0	0	0	0	0	0
516 - Software Materials	10,000	9,583	417	25,100	21,888	3,212	25,100	21,888	3,212
519 - Other General Supplies	9,000	207,780	(198,780)	11,250	210,204	(198,954)	11,250	210,204	(198,954)
521 - New Textbooks	0	379	(379)	0	379	(379)	0	379	(379)
522 - Replacement Textbooks	0	0	0	0	0	0	0	0	0
523 - Rebinding Textbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	30,000	27,801	2,199	60,000	57,321	2,679	60,000	57,321	2,679
526 - Textbooks - CCP	1,000	394	606	1,000	963	37	1,000	963	37
531 - Library Books	1,000	1,831	(831)	1,000	1,831	(831)	1,000	1,831	(831)
542 - Periodicals	0	(31)	31	0	50	(50)	0	50	(50)
543 - Electronic Media	0	0	0	0	0	0	0	0	0
546 - Digital Subscriptions/Site Lic.	4,000	3,800	200	4,000	3,800	200	4,000	3,800	200
551 - Consumable Supplies (Fees)	7,000	5,917	1,083	7,000	5,917	1,083	7,000	5,917	1,083
559 - Replacement Items - PE	0	0	0	0	0	0	0	0	0
569 - Other Food Items	1,000	624	376	1,000	705	295	1,000	705	295
572 - Cust & Maint. Supplies	20,000	18,096	1,904	40,000	38,780	1,220	40,000	38,780	1,220
573 - Furniture	0	0	0	0	0	0	0	0	0
581 - Bus Supplies	0	0	0	1,000	1,229	(229)	1,000	1,229	(229)
582 - Bus Fuel	0	0	0	20,000	20,684	(684)	5,000	3,572	1,428
583 - Tires & Tubes	0	0	0	0	0	0	0	0	0
590 - Other Supplies/Materials	0	16,841	(16,841)	1,000	18,070	(17,070)	0	52,707	(52,707)
Total Materials/Supplies	98,000	306,349	(208,349)	193,173	398,987	(205,814)	177,173	416,512	(239,339)

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	2,000	1,728	272	8,000	7,456	544	8,000	7,456	544
842 - Shipping Charges	1,000	732	268	1,000	732	268	1,000	732	268
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,500	1,424	76	3,000	2,848	152	3,000	2,848	152
845 - Property Tax Collection Fees	226,000	218,592	7,408	226,000	218,592	7,408	226,000	218,592	7,408
846 - Election Expense	0	0	0	0	0	0	0	0	0
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Instituion Charges	3,000	2,590	410	5,000	4,185	815	5,000	4,185	815
849 - Other Dues/Fees	1,000	759	241	3,000	2,822	178	3,000	2,822	178
851 - Liability Insurance	0	0	0	61,000	41,683	19,317	61,000	41,683	19,317
853 - Performance Bonds	0	0	0	0	0	0	0	0	0
864 - Settlements	0	0	0	0	0	0	0	0	0
870 - Tax Assessments	0	0	0	0	0	0	0	0	0
889 - Awards/Prizes	1,000	1,138	(138)	2,000	1,699	301	2,000	1,699	301
899 - Miscellaneous	0	0	0	0	0	0	0	0	0
Total Dues & Fees	235,500	226,963	8,537	309,000	280,017	28,983	309,000	280,017	28,983