

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

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

**R E V E N U E:**

**State Foundation:**

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$294,275, which is a positive difference of \$48,442. You may recall that there has been a significant positive difference in each month so far this fiscal year.

Through September, the spending plan reflected an estimate of \$737,500 and actual State Foundation funding received was \$867,546, which is a positive difference of \$130,046. As mentioned in previous reports, 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 the first quarter (July-September) is \$867,546 and extrapolated for the remainder of the year would be \$3,470,184 [ $\$867,546 \times 4$ ]. The revenue estimate for this fiscal year for State Foundation funding is \$2,950,000 [represents a 17% reduction from what was received last fiscal year]. Although the fact we are on pace to receive more than \$500,000 more than the estimate continues to be a positive sign; however, I believe a reduction, if one is imposed, will not occur most likely until January.

**Homestead and Rollback Reimbursement:**

The spending plan did not reflect an estimate this month; however, we did receive \$1,653,632 this month. The spending plan reflects an estimate in November of \$1,653,655, which is only \$23 more than what we actually received this month.

We receive this reimbursement twice yearly, typically in November and May. The spending plan reflects an estimate in November and an estimate in May (\$1,654,845).

**Non-Operational Revenue:**

The spending plan did not reflect an estimate this month; however, we received just over \$44,100 this month. We received \$27,600 in trade in allowances for two (2) buses that were traded in on new buses. We also received just over \$10,000 in insurance proceeds for damages to two (2) of our buses. The insurance company provided the proceeds directly to us and in turn, we paid the repair shop through a contract service expense account.

## **EXPENDITURES:**

### **Salaries:**

The spending plan reflected an estimate this month of \$1,951,135 and actual salaries were \$1,875,388, which is a positive difference of \$75,747. Certified salaries (111-139) were \$17,943 under plan and classified salaries (141-172) were \$57,804 under plan as well. The primary reason for the positive difference of \$17,943 in certified salaries is a result of the positive differences in substitutes (112) of \$3,169 and supplemental contracts (113) of \$13,148. The primary reason for the positive difference of \$57,804 in classified salaries is a result of the positive difference in substitutes (142) of \$19,432 and supplemental contracts (143) of \$22,032. All of these positive difference I believe are merely a result of timing.

Through September, the spending plan reflected an estimate of \$5,715,145 and actual salary expenditures were \$5,621,123, which is a positive difference of \$94,022. Certified salaries (111-139) are \$20,712 under plan and classified salaries (141-172) are \$73,310 under plan as well. These positive differences are in the areas of substitutes (112 & 142) and supplemental contracts (113 & 143), which combined have a positive difference of \$68,809. Again, I believe this positive difference is merely a result of timing.

### **Benefits:**

The spending plan reflected an estimate this month of \$899,188 and actual benefits were \$885,612, which is a positive difference of \$13,576. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$8,299 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$5,276 under plan as well.

Through September, the spending plan reflected an estimate of \$2,561,045 and actual benefit expenditures were \$2,533,039, which is a positive difference of \$28,006. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$18,571 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$9,435 under plan as well.

### **Contracted Services:**

The spending plan reflected an estimate this month of \$238,800 and actual expenditures were \$213,152, which is a positive difference of \$25,648. As is typically the case, there were many positive and negative differences throughout this expenditure category. However, there was only one (1) line account that had a positive difference of more than \$10,000 and that was other professional services (419) which had a positive difference of \$22,293.

Through September, the spending plan reflected an estimate of \$1,029,962 and actual expenditures were \$975,194, which is a positive difference of \$54,768. As

is typically the case, there are many positive and negative differences throughout this expenditure category. At this time, there is only one (1) line account which has a positive or negative difference greater than \$20,000. Other professional services (419) has a positive difference of \$31,422, which I believe is merely an issue of timing.

### **Materials/Supplies**

The spending plan reflected an estimate this month of \$169,100 and actual expenditures were \$179,372, which is a negative difference of \$10,272. 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). Digital resources (525) and other supplies/materials (590) combined had a negative difference of \$33,269.

Through September, the spending plan reflected an estimate of \$346,273 and actual expenditures were \$595,884, which is a negative difference of \$249,611. 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 \$50,000. Other general supplies (519) has a negative difference of \$198,349 and other supplies/materials (590) has a negative difference of \$70,347. 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 \$12,500 and actual expenditures were \$11,454, which is a positive difference of \$1,046. Like the previous two (2) expenditure categories, there were many positive and negative differences throughout this expenditure category; however, there are none which required any further discussion.

Through September, the spending plan reflected an estimate of \$321,500 and actual expenditures were \$291,471, which is a positive difference of \$30,293. 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 \$7,000. 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 September was estimated to be \$16,358,833 and the actual ending cash balance was \$18,648,000, which is a positive difference of \$2,289,167. Revenue for the month was about \$1.7 million over plan and expenditures were about \$95,000 under plan.

Through September, revenue is about \$2.3 million over plan and expenditures are about \$52,400 over plan. The current positive difference of nearly \$2.3 million is

realistically closer to about \$650,000 as a result of the homestead and rollback reimbursement arriving two (2) months sooner than originally anticipated. Although it is still very early in the fiscal year and there remains a great deal of uncertainty for the future, I am extremely pleased with how well we are doing thus far.

**KENSTON LOCAL SCHOOLS**  
**SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND**  
**FOR THE MONTH ENDED: SEPTEMBER 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
	<b>Beginning Cash Balance</b>	19,348,757	19,803,741	454,984	11,352,890	11,352,890	0	11,352,890	11,352,890	0	11,338,823	11,338,823
<b>Revenue Sources:</b>												
Real Estate Taxes	0	2,112	2,112	13,967,423	14,453,326	485,903	13,967,423	14,453,326	485,903	13,907,550	14,119,150	211,600
Tuition Fees	241,700	230,903	(10,797)	206,700	191,499	(15,201)	206,700	191,499	(15,201)	323,500	362,490	38,990
Earnings on Investments	24,300	24,027	(273)	67,600	67,347	(253)	67,600	67,347	(253)	80,000	97,070	17,070
Classroom Fees	30,000	29,223	(777)	30,000	34,876	4,876	30,000	34,876	4,876	0	0	0
Miscellaneous	1,825	3,099	1,274	2,925	18,158	15,233	2,925	18,158	15,233	7,000	15,346	8,346
Revenue-in-Lieu	200,000	200,853	853	200,000	200,998	998	200,000	200,998	998	200,000	202,141	2,141
State Foundation	245,833	294,275	48,442	737,500	867,546	130,046	737,500	867,546	130,046	988,230	985,520	(2,710)
Homestead & Rollback	0	1,653,632	1,653,632	0	1,653,632	1,653,632	0	1,653,632	1,653,632	0	0	0
Other State	290	306	16	35,870	43,549	7,679	35,870	43,549	7,679	70,990	74,755	3,765
Federal - Medicaid	0	724	724	2,000	5,841	3,841	2,000	5,841	3,841	0	310	310
Non-Operational	0	44,112	44,112	204,000	258,832	54,832	204,000	258,832	54,832	80,000	83,583	3,583
<b>Total Revenue</b>	<b>743,948</b>	<b>2,483,266</b>	<b>1,739,318</b>	<b>15,454,018</b>	<b>17,795,604</b>	<b>2,341,586</b>	<b>15,454,018</b>	<b>17,795,604</b>	<b>2,341,586</b>	<b>15,657,270</b>	<b>15,940,365</b>	<b>283,095</b>
<b>Expenditure Categories:</b>												
Salaries	1,951,135	1,875,388	75,747	5,715,145	5,621,123	94,022	5,715,145	5,621,123	94,022	5,579,840	5,558,799	21,041
Benefits	899,188	885,612	13,576	2,561,045	2,533,039	28,006	2,561,045	2,533,039	28,006	2,385,577	2,344,502	41,075
Contracted Services	238,800	213,152	25,648	1,029,962	975,194	54,768	1,029,962	975,194	54,768	1,246,605	1,218,433	28,172
Supplies/Materials	169,100	179,372	(10,272)	346,273	595,884	(249,611)	346,273	595,884	(249,611)	263,900	254,612	9,288
New Equipment	3,150	9,029	(5,879)	14,150	18,783	(4,633)	14,150	18,783	(4,633)	223,150	215,090	8,060
Dues, Fees, Other	12,500	11,454	1,046	321,500	291,471	30,029	321,500	291,471	30,029	328,200	309,437	18,763
Other Non-Operating	460,000	465,000	(5,000)	460,000	465,000	(5,000)	460,000	465,000	(5,000)	0	0	0
<b>Total Expenditures</b>	<b>3,733,873</b>	<b>3,639,007</b>	<b>94,866</b>	<b>10,448,075</b>	<b>10,500,494</b>	<b>(52,419)</b>	<b>10,448,075</b>	<b>10,500,494</b>	<b>(52,419)</b>	<b>10,027,272</b>	<b>9,900,873</b>	<b>126,399</b>
Financial Condition this Month	(2,989,924)	(1,155,741)	1,834,183	5,005,943	7,295,110	2,289,167	5,005,943	7,295,110	2,289,167	5,629,998	6,039,492	409,494
<b>Ending Cash Balance</b>	<b>16,358,833</b>	<b>18,648,000</b>	<b>2,289,167</b>	<b>16,358,833</b>	<b>18,648,000</b>	<b>2,289,167</b>	<b>16,358,833</b>	<b>18,648,000</b>	<b>2,289,167</b>	<b>16,968,821</b>	<b>17,378,315</b>	<b>409,494</b>

**KENSTON LOCAL SCHOOLS  
DETAILED SPENDING PLAN REPORT  
ALL SALARIES - SEPTEMBER 2020**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CERTIFIED STAFF</b>	<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	1,378,945	1,379,836	(891)	4,049,235	4,050,821	(1,586)	4,049,235	4,050,821	(1,586)
112 - Substitutes	23,000	19,831	3,169	33,000	26,789	6,211	33,000	26,789	6,211
113 - Supplemental Contr.	37,500	24,352	13,148	76,000	63,494	12,506	76,000	63,494	12,506
119 - Other Cert. Salaries	4,000	1,483	2,517	11,900	6,974	4,926	11,900	6,974	4,926
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)
<b>TOTAL - CERTIFIED</b>	<b>1,443,445</b>	<b>1,425,502</b>	<b>17,943</b>	<b>4,300,135</b>	<b>4,279,423</b>	<b>20,712</b>	<b>4,300,135</b>	<b>4,279,423</b>	<b>20,712</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CLASSIFIED STAFF</b>	<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	448,290	434,481	13,809	1,294,510	1,272,587	21,923	1,294,510	1,272,587	21,923
142 - Substitutes	26,900	7,468	19,432	61,400	35,626	25,774	61,400	35,626	25,774
143 - Supplemental Contr.	25,000	2,968	22,032	29,000	4,682	24,318	29,000	4,682	24,318
144 - Overtime	6,500	3,177	3,323	11,500	4,903	6,597	11,500	4,903	6,597
149 - Other Class. Salaries	0	300	(300)	7,100	4,193	2,907	7,100	4,193	2,907
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	0	0	0	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	1,000	1,492	(492)	4,500	5,329	(829)	4,500	5,329	(829)
<b>TOTAL - CLASSIFIED</b>	<b>507,690</b>	<b>449,886</b>	<b>57,804</b>	<b>1,415,010</b>	<b>1,341,700</b>	<b>73,310</b>	<b>1,415,010</b>	<b>1,341,700</b>	<b>73,310</b>

<b>GRAND TOTAL - SALARIES</b>	<b>1,951,135</b>	<b>1,875,388</b>	<b>75,747</b>	<b>5,715,145</b>	<b>5,621,123</b>	<b>94,022</b>	<b>5,715,145</b>	<b>5,621,123</b>	<b>94,022</b>
-------------------------------	------------------	------------------	---------------	------------------	------------------	---------------	------------------	------------------	---------------

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**ALL BENEFITS - SEPTEMBER 2020**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,052	202,876	3,176	618,106	608,183	9,923	618,106	608,183	9,923
212 - STRS Pick-up	11,743	11,843	(101)	34,151	34,420	(269)	34,151	34,420	(269)
213 - Medicare Pick-up	1,521	1,509	12	4,424	4,390	34	4,424	4,390	34
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	287,633	288,735	(1,102)	868,868	867,729	1,139	868,868	867,729	1,139
242 - Life Insurance	1,066	849	217	3,151	3,717	(566)	3,151	3,717	(566)
243 - Dental	18,305	18,319	(14)	55,565	55,204	361	55,565	55,204	361
244 - Vision	2,215	2,174	41	6,705	6,527	178	6,705	6,527	178
249 - Medicare	20,578	19,708	870	61,296	57,303	3,993	61,296	57,303	3,993
261 - Worker's Comp	10,252	10,078	174	30,544	29,550	994	30,544	29,550	994
281 - Unemployment	5,025	0	5,025	5,025	2,242	2,783	5,025	2,242	2,783
<b>TOTAL - CERTIFIED</b>	<b>564,390</b>	<b>556,091</b>	<b>8,299</b>	<b>1,687,836</b>	<b>1,669,265</b>	<b>18,571</b>	<b>1,687,836</b>	<b>1,669,265</b>	<b>18,571</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	130,000	137,569	(7,569)	279,998	285,542	(5,544)	279,998	285,542	(5,544)
222 - SERS Pick-up	11,187	11,081	106	33,495	33,013	482	33,495	33,013	482
223 - Medicare Pick-up	1,475	1,402	73	4,415	4,182	233	4,415	4,182	233
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	168,020	158,905	9,115	486,440	476,027	10,413	486,440	476,027	10,413
252 - Life Insurance	730	570	160	2,120	2,340	(220)	2,120	2,340	(220)
253 - Dental	10,275	9,757	518	29,975	29,185	790	29,975	29,185	790
254 - Vision	1,305	1,221	84	3,775	3,639	136	3,775	3,639	136
259 - Medicare	7,362	5,869	1,493	20,416	17,431	2,985	20,416	17,431	2,985
262 - Worker's Comp	3,554	3,147	407	9,905	9,343	562	9,905	9,343	562
282 - Unemployment	890	0	890	2,670	3,072	(402)	2,670	3,072	(402)
<b>TOTAL - CLASSIFIED</b>	<b>334,797</b>	<b>329,521</b>	<b>5,276</b>	<b>873,209</b>	<b>863,774</b>	<b>9,435</b>	<b>873,209</b>	<b>863,774</b>	<b>9,435</b>
<b>GRAND TOTAL - BENEFITS</b>	<b>899,188</b>	<b>885,612</b>	<b>13,576</b>	<b>2,561,045</b>	<b>2,533,039</b>	<b>28,006</b>	<b>2,561,045</b>	<b>2,533,039</b>	<b>28,006</b>

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES**  
**FOR THE MONTH ENDED: SEPTEMBER 2020**

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	2,000	300	1,700	2,000	300	1,700	2,000	300	1,700
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	500	1,177	(677)	500	1,311	(811)	500	1,311	(811)
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	3,000	1,191	1,809	11,000	8,994	2,006	11,000	8,994	2,006
419 - Other Prof. & Tech. Services	41,000	18,707	22,293	131,628	100,206	31,422	131,628	100,206	31,422
422 - Garbage Removal	1,800	1,732	68	5,400	5,092	308	5,400	5,092	308
423 - Repair & Maintenance Services	10,000	19,295	(9,295)	60,000	71,106	(11,106)	60,000	71,106	(11,106)
424 - Property & Fleet Insurance	0	0	0	123,000	130,563	(7,563)	123,000	130,563	(7,563)
425 - Rentals	0	1,022	(1,022)	3,000	4,062	(1,062)	3,000	4,062	(1,062)
426 - Lease Purchase Agreements	0	0	0	90,000	87,696	2,304	90,000	87,696	2,304
431 - Certified Mileage	1,000	0	1,000	3,159	878	2,281	3,159	878	2,281
432 - Cert. Meeting Expenses	500	0	500	3,200	1,126	2,074	3,200	1,126	2,074
433 - Non-Cert. Mileage	0	0	0	1,025	725	300	1,025	725	300
434 - Non-Cert. Meeting Expenses	300	0	300	600	89	511	600	89	511
439 - Other Travel/Mtg. Expenses	500	0	500	500	641	(141)	500	641	(141)
441 - Telephone Services	2,050	7,664	(5,614)	6,150	11,373	(5,223)	6,150	11,373	(5,223)
443 - Postage	2,000	1,216	784	11,000	10,324	676	11,000	10,324	676
444 - Postage Machine Rental	0	135	(135)	1,300	1,380	(80)	1,300	1,380	(80)
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	40,000	45,457	(5,457)	142,500	154,807	(12,307)	142,500	154,807	(12,307)
452 - Water & Sewer Services	0	0	0	7,000	6,828	172	7,000	6,828	172
453 - Gas Services	8,000	7,944	56	31,500	31,920	(420)	31,500	31,920	(420)
461 - Printing & Binding	10,000	7,760	2,240	11,500	9,160	2,340	11,500	9,160	2,340
469 - Other Craft/Trade Services	8,500	203	8,297	8,500	203	8,297	8,500	203	8,297
471 - Tuition to other Districts	20,000	29,915	(9,915)	120,000	122,292	(2,292)	120,000	122,292	(2,292)
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	42,000	37,437	4,563	135,000	123,697	11,303	135,000	123,697	11,303
476 - Vocational Ed. Tuition	5,400	5,226	174	16,200	15,677	523	16,200	15,677	523
477 - Open Enrollment Tuition	8,500	6,338	2,162	21,500	19,006	2,494	21,500	19,006	2,494
478 - Community Schools	10,400	7,027	3,373	31,200	21,095	10,105	31,200	21,095	10,105
479 - Other Tuitions	10,000	11,402	(1,402)	40,250	32,639	7,611	40,250	32,639	7,611
483 - Purchased Student Transp.	11,350	2,004	9,346	11,350	2,004	9,346	11,350	2,004	9,346
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
<b>Total Contracted Services</b>	<b>238,800</b>	<b>213,152</b>	<b>25,648</b>	<b>1,029,962</b>	<b>975,194</b>	<b>54,768</b>	<b>1,029,962</b>	<b>975,194</b>	<b>54,768</b>



**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT - MATERIALS/SUPPLIES & DUES/FEES**  
**FOR THE MONTH ENDED: SEPTEMBER 2020**

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	25,000	20,166	4,834	39,823	31,741	8,082	39,823	31,741	8,082
512 - Office Supplies	4,000	3,475	525	10,000	9,066	934	10,000	9,066	934
514 - Health & Hygiene Supplies	1,000	634	366	1,000	634	366	1,000	634	366
516 - Software Materials	10,600	5,408	5,192	35,700	27,296	8,404	35,700	27,296	8,404
519 - Other General Supplies	2,000	1,395	605	13,250	211,599	(198,349)	13,250	211,599	(198,349)
521 - New Textbooks	0	998	(998)	0	1,377	(1,377)	0	1,377	(1,377)
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	10,000	25,629	(15,629)	70,000	82,950	(12,950)	70,000	82,950	(12,950)
526 - Textbooks - CCP	0	2,098	(2,098)	1,000	3,061	(2,061)	1,000	3,061	(2,061)
531 - Library Books	0	0	0	1,000	1,831	(831)	1,000	1,831	(831)
542 - Periodicals	0	158	(158)	0	208	(208)	0	208	(208)
543 - Electronic Media	0	0	0	0	0	0	0	0	0
546 - Digital Subscriptions/Site Lic.	500	0	500	4,500	3,800	700	4,500	3,800	700
551 - Consumable Supplies (Fees)	15,000	11,238	3,762	22,000	17,155	4,845	22,000	17,155	4,845
559 - Replacement Items - PE	0	0	0	0	0	0	0	0	0
569 - Other Food Items	2,000	4,629	(2,629)	3,000	5,334	(2,334)	3,000	5,334	(2,334)
572 - Cust & Maint. Supplies	15,000	13,511	1,489	55,000	52,291	2,709	55,000	52,291	2,709
573 - Furniture	0	0	0	0	0	0	0	0	0
581 - Bus Supplies	20,000	25,416	(5,416)	21,000	26,645	(5,645)	21,000	26,645	(5,645)
582 - Bus Fuel	22,000	9,621	12,379	27,000	13,193	13,807	27,000	13,193	13,807
583 - Tires & Tubes	7,000	2,356	4,644	7,000	2,356	4,644	7,000	2,356	4,644
590 - Other Supplies/Materials	35,000	52,640	(17,640)	35,000	105,347	(70,347)	35,000	105,347	(70,347)
<b>Total Materials/Supplies</b>	<b>169,100</b>	<b>179,372</b>	<b>(10,272)</b>	<b>346,273</b>	<b>595,884</b>	<b>(249,611)</b>	<b>346,273</b>	<b>595,884</b>	<b>(249,611)</b>

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	1,819	(1,819)	8,000	9,275	(1,275)	8,000	9,275	(1,275)
842 - Shipping Charges	3,000	957	2,043	4,000	1,689	2,311	4,000	1,689	2,311
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,500	1,424	76	4,500	4,272	228	4,500	4,272	228
845 - Property Tax Collection Fees	0	0	0	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	6,000	6,090	(90)	11,000	10,275	725	11,000	10,275	725
849 - Other Dues/Fees	2,000	587	1,413	5,000	3,409	1,591	5,000	3,409	1,591
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	0	549	(549)	2,000	2,248	(248)	2,000	2,248	(248)
899 - Miscellaneous	0	28	(28)	0	28	(28)	0	28	(28)
<b>Total Dues &amp; Fees</b>	<b>12,500</b>	<b>11,454</b>	<b>1,046</b>	<b>321,500</b>	<b>291,471</b>	<b>30,029</b>	<b>321,500</b>	<b>291,471</b>	<b>30,029</b>