



**INTER-OFFICE MEMORANDUM**  
**OFFICE OF THE TREASURER**

**To:** Kenston Board of Education  
**From:** Paul J. Pestello, Treasurer  
**Re:** Spending Plan Overview – October 2020  
**Date:** November 10, 2020

**REVENUE:**

***Real Estate Taxes:***

The spending plan did not reflect an estimate this month, nor did we receive any revenue this month.

Through October, the spending plan reflected an estimate of \$13,967,423 and actual revenue is \$14,453,326, which is a positive difference of \$485,903. The primary reason for the positive difference of \$485,903 is a result of higher collections in residential properties and commercial properties than expected. Residential collections has a positive difference of \$234,859 and commercial collections has a positive difference of \$209,679. Additionally, public utility collections has a negative difference of \$11,116, delinquent tax collections has a positive difference of \$50,369 and public housing collections has a positive difference of \$2,112.

***Tuition Fees:***

The spending plan reflected an estimate this month of \$17,500 and actual revenue was \$55,126, which is a positive difference of \$37,626. The primary reason for the positive difference is a result the positive difference of just under \$41,000 in all-day kindergarten tuition [last month there was a negative difference of \$27,550]. This appears to be an issue of timing more than anything else.

Through October, the spending plan reflected an estimate of \$224,200 and actual revenue is \$246,625, which is a positive difference of \$22,425. The main reason for the positive difference is a result receiving \$19,342 in SF-14 special education tuition in September. The spending plan reflects an estimate of \$50,000 in March.

***Earnings on Investments:***

The spending plan reflected an estimate this month of \$14,700 and actual investment earnings were \$13,262, which is a negative difference of \$1,438. Below is the investment data for October:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$3,500	\$1,937	(\$1,563)
5/3 CD's	\$10,200	\$10,248	\$ 48
Chase Bank – MMA	\$ 0	\$ 3	\$ 3
First Nat'l Bank –MMA	\$1,000	\$1,075	\$ 75
Wells Fargo – CD's	\$ 0	\$ 0	\$ 0
Wells Fargo – MMA	\$ 0	\$ 1	\$ 1
Total	<u>\$14,700</u>	<u>\$13,262</u>	<u>(\$1,438)</u>

Through October, the spending plan reflected an estimate of \$82,300 and actual revenue investment earnings is \$80,609, which is a negative difference of \$1,691. Below is the investment data through October:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$17,500	\$15,037	(\$2,463)
5/3 CD's	\$62,100	\$63,081	\$981
Chase Bank – MMA	\$ 0	\$12	\$12
First Nat'l Bank –MMA	\$2,200	\$2,160	(\$40)
Wells Fargo – CD's	\$500	\$315	(\$185)
Wells Fargo – MMA	\$ 0	\$4	\$4
Total	<u>\$82,300</u>	<u>\$80,609</u>	<u>(\$1,691)</u>

**Classroom Fees:**

The spending plan reflected an estimate this month of \$16,000 and actual revenue was \$30,132, which is a positive difference \$14,132. As you know this is a new revenue source this year in the General Fund. It includes class fees for consumable supplies, unpaid prior year school fees, chrome book insurance and graduation fees. Below is the data for October:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$5,000	\$7,580	\$2,580
Unpaid Prior SY Fees	\$ 0	\$922	\$922
Chrome Book Insurance	\$10,000	\$18,330	\$8,330
Graduation Fee	\$1,000	\$3,300	\$2,300
Total	<u>\$16,000</u>	<u>\$30,132</u>	<u>\$14,132</u>

Through October, the spending plan reflected an estimate of \$46,000 and actual revenue is \$65,008, which is a positive difference of \$19,008. Below is the data through October:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$15,000	\$24,541	\$9,541
Unpaid Prior SY Fees	\$ 0	\$1,032	\$1,032
Chrome Book Insurance	\$30,000	\$36,110	\$6,110
Graduation Fee	\$1,000	\$3,325	\$2,325
Total	<u>\$46,000</u>	<u>\$65,008</u>	<u>\$19,008</u>

**Miscellaneous**

The spending plan reflected an estimate this month of \$8,900 and actual revenue was \$10,071, which is a positive difference of \$1,171.

Through October, the spending plan reflected an estimate of \$11,825 and actual revenue is \$28,229, which is a positive difference of \$16,404. There are twelve (12) specific revenue line accounts [donations, background checks, rebates, etc.] within this revenue source. With the exception of miscellaneous revenue [which is the line account where revenue is credited that is not specifically defined], all revenue sources have insignificant positive or negative differences. Miscellaneous currently has a positive difference of \$11,097.

**State Foundation:**

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$296,637, which is a positive difference of \$50,804. You may recall that there has been a significant positive difference in each month so far this fiscal year.

Through October, the spending plan reflected an estimate of \$983,333 and actual State Foundation funding received is \$1,164,183, which is a positive difference of \$180,850. 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 four (4) months of the fiscal year (July-October) is \$1,164,183. Extrapolating for the remaining eight (8) months of the fiscal year, the total would be \$3,492,549 [ $\$1,164,183 \times 3$ ]. 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]. The fact we are on pace to receive at least \$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.

**Other State Sources:**

The spending plan reflected an estimate this month of \$290 and actual revenue received was \$306, which is a positive difference of \$16. For the most part, each month we receive revenue from only two (2) sources: Economic Disadvantaged funding and Career Technical Education funding.

Through October, the spending plan reflected an estimate of \$36,160 and actual revenue received is \$43,855, which is a positive difference of \$7,695. Below is the data through October:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Casino Tax	\$35,000	\$36,502	\$1,502
Motor Fuel Tax Reimb.	\$ 0	\$6,129	\$6,129
Economic Disadvantaged	\$900	\$952	\$952
Special Education Reimb.	\$ 0	\$ 0	\$ 0
Career Technical	\$260	\$272	\$12
Total	<u>\$36,160</u>	<u>\$43,855</u>	<u>\$7,695</u>

**Federal Sources:**

The spending plan did not reflect an estimate this month, but we received \$4,061 in Medicaid reimbursement.

Through October, the spending plan reflected an estimate of \$2,000 and actual revenue received is \$9,902, which is a positive difference of \$7,902.

**Non-Operational Sources:**

The spending plan did not reflect an estimate this month, but actual revenue received was \$754.

Through October, the spending plan reflected an estimate of \$204,000 and actual revenue received is \$259,586, which is a positive difference of \$55,586. Below is the data through October:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Sale/Loss of Assets	\$ 0	\$28,354	\$28,354
Insurance Proceeds	\$ 0	\$17,598	\$17,598
Return of Advances	\$129,000	\$129,137	\$137
Refund of Prior Yr. Exp.	\$75,000	\$84,497	\$9,497
Total	<u>\$204,000</u>	<u>\$259,586</u>	<u>\$55,586</u>

**EXPENDITURES:**

**Salaries:**

The spending plan reflected an estimate this month of \$1,914,755 and actual salaries were \$1,913,979, which is a positive difference of \$776. Certified salaries (111-139) were \$1,056 under plan and classified salaries (141-172) were \$280 over plan. You may notice that there are now expenditures reflected in paid leave accounts such as sick leave, personal leave, vacation leave etc. for both certified and classified staff. The amount reflected in October is a result of capturing the data from July through September. Each month moving forward will reflect the previous month's amounts.

The primary reason for the positive difference of \$1,056 in certified salaries is a result of the positive difference in substitutes (112) of \$3,836. The primary reason for the negative difference of \$280 in classified salaries is a result of the positive difference in regular salaries (141) and leaves (151-159) combined with the negative difference in medical waivers (169).

Through October, the spending plan reflected an estimate of \$7,629,900 and actual salary expenditures are \$7,535,102, which is a positive difference of \$94,798. Certified salaries (111-139) are \$21,768 under plan and classified salaries (141-172) are \$73,030 under plan as well. The positive difference of \$21,768 in certified salaries is primarily a result of the positive differences in substitutes (112) and supplemental contracts (113), which combined have a positive difference of \$18,445. The positive difference of \$73,030 in classified salaries is primarily a result of the positive differences in substitutes (142), supplemental contracts (143) and overtime (144), which combined have a positive difference of \$67,189. For the most part, most of these positive differences are merely a result of timing.

**Benefits:**

The spending plan reflected an estimate this month of \$849,337 and actual benefits were \$823,233, which is a positive difference of \$28,144. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$9,029 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$17,115 under plan as well.

Through October, the spending plan reflected an estimate of \$3,410,422 and actual benefit expenditures are \$3,356,272, which is a positive difference of \$54,150. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$27,600 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$26,550 under plan as well.

**Contracted Services:**

The spending plan reflected an estimate this month of \$358,900 and actual expenditures were \$355,152, which is a positive difference of \$3,748. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there was only one (1) line account that had a difference of more than \$20,000 and that was tuition (471), which had a negative difference of \$49,123.

Through October, the spending plan reflected an estimate of \$1,388,862 and actual expenditures are \$1,330,346, which is a positive difference of \$58,516. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. At this time, there are three (3) line accounts that have a difference of more than \$25,000. Other professional services (419) has a positive difference of \$39,133, tuitions (471) has a negative difference of \$51,415 and special education tuition (475) has a positive difference of \$28,675.

**Materials/Supplies:**

The spending plan reflected an estimate this month of \$143,500 and actual expenditures were \$40,029, which is a positive difference of \$103,471. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were two (2) line accounts which had a difference of more than \$25,000. Other general supplies (519) had a positive difference of \$69,601 and other supplies (590) had a positive difference of \$29,237. The primary reason for the large positive differences in both of these line accounts is a result of “moving” or “re-coding” expenditures made for supplies and materials in response to the COVID-19 pandemic. This month we recoded \$92,049 from other general supplies (519) for chrome book expenditures to the Coronavirus Relief Fund (Fund 510). We also recoded \$18,303 from other supplies (590) for supplies/materials to the Coronavirus Relief Fund (Fund 510).

Through October, the spending plan reflected an estimate of \$489,773 and actual expenditures are \$635,913, which is a negative difference of \$146,140. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. At this time, there are two (2) line accounts which have a difference of more than \$40,000. Other general supplies (519) has a negative difference of \$128,748 and other supplies/materials (590) has a negative difference of \$41,110. Both of these negative differences are a result of payments made against encumbered purchase orders from last fiscal year.

**Equipment:**

The spending plan reflected an estimate this month of \$50,000 and actual expenditures were \$16,847, which is a positive difference of \$33,153. The primary reason for the positive difference is a result of “moving” or “re-coding” expenditures made for equipment in response to the COVID-19 pandemic. In October, \$16,036 of equipment purchases were recoded to the Coronavirus Relief Fund (Fund 510).

Through October, the spending plan reflected an estimate of \$64,150 and actual expenditures are \$35,630, which is a positive difference of \$42,410. For the most part, this positive difference is merely a result of timing.

### **Dues/Fees/Other:**

The spending plan reflected an estimate this month of \$21,000 and actual expenditures were \$8,619, which is a positive difference of \$12,381. Like the previous two (2) expenditure categories, there were many insignificant positive and negative differences throughout this expenditure category. However, there is only one (1) line account which has a difference of \$5,000 or more. Audit charges (843) has a positive difference of \$5,000 and this is merely a result of timing.

Through October, the spending plan reflected an estimate of \$342,500 and actual expenditures are \$300,090, which is a positive difference of \$42,410. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. At this time, there is only one (1) line account which have a difference of more than \$15,000. Liability insurance (851) has a positive difference of \$19,317 and this is a result of liability insurance premium being less this year than in previous years.

### **Ending Cash Balance:**

The ending cash balance for October was estimated to be \$13,324,525 and the actual ending cash balance was \$15,900,490, which is a positive difference of \$2,575,965. Revenue for the month was about \$107,000 over plan and expenditures were about \$180,000 under plan.

Through October, revenue is about \$2.45 million over plan and expenditures are about \$127,300 under plan. The current ending cash balance positive difference of nearly \$2.6 million is primarily a result of receiving the homestead and rollback reimbursement in September rather than in November when it was originally anticipated [a timing issue]. Estimated revenue in November is just over \$2 million and the homestead and rollback reimbursement accounts for just over \$1.6 million of it. I am fairly confident that actual revenue received in November will be closer to \$500,000.

Although it is still 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. I believe that our actual ending cash balance at the end of November will be at least \$1.1 million more than reflected in the spending plan.

**KENSTON LOCAL SCHOOLS**  
**SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND**  
**FOR THE MONTH ENDED: OCTOBER 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>	16,358,833	18,648,000	2,289,167	16,358,833	18,648,000	2,289,167	11,352,890	11,352,890	0	11,338,823	11,338,823
<b>Revenue Sources:</b>												
Real Estate Taxes	0	0	0	0	0	0	13,967,423	14,453,326	485,903	13,907,550	14,119,150	211,600
Tuition Fees	17,500	55,126	37,626	17,500	55,126	37,626	224,200	246,625	22,425	336,000	386,481	50,481
Earnings on Investments	14,700	13,262	(1,438)	14,700	13,262	(1,438)	82,300	80,609	(1,691)	120,000	163,277	43,277
Classroom Fees	16,000	30,132	14,132	16,000	30,132	14,132	46,000	65,008	19,008	0	0	0
Miscellaneous	8,900	10,071	1,171	8,900	10,071	1,171	11,825	28,229	16,404	8,500	21,253	12,753
Revenue-in-Lieu	0	0	0	0	0	0	200,000	200,998	998	200,000	202,141	2,141
State Foundation	245,833	296,637	50,804	245,833	296,637	50,804	983,333	1,164,183	180,850	1,317,640	1,306,991	(10,649)
Homestead & Rollback	0	0	0	0	0	0	0	1,653,632	1,653,632	0	1,650,079	1,650,079
Other State	290	306	16	290	306	16	36,160	43,855	7,695	71,320	75,059	3,739
Federal - Medicaid	0	4,061	4,061	0	4,061	4,061	2,000	9,902	7,902	2,000	310	(1,690)
Non-Operational	0	754	754	0	754	754	204,000	259,586	55,586	210,000	218,090	8,090
<b>Total Revenue</b>	<b>303,223</b>	<b>410,349</b>	<b>107,126</b>	<b>303,223</b>	<b>410,349</b>	<b>107,126</b>	<b>15,757,241</b>	<b>18,205,953</b>	<b>2,448,712</b>	<b>16,173,010</b>	<b>18,142,831</b>	<b>1,969,821</b>
<b>Expenditure Categories:</b>												
Salaries	1,914,755	1,913,979	776	1,914,755	1,913,979	776	7,629,900	7,535,102	94,798	7,448,385	7,396,694	51,691
Benefits	849,377	823,233	26,144	849,377	823,233	26,144	3,410,422	3,356,272	54,150	3,154,046	3,105,293	48,753
Contracted Services	358,900	355,152	3,748	358,900	355,152	3,748	1,388,862	1,330,346	58,516	1,659,515	1,650,998	8,517
Supplies/Materials	143,500	40,029	103,471	143,500	40,029	103,471	489,773	635,913	(146,140)	327,400	357,675	(30,275)
New Equipment	50,000	16,847	33,153	50,000	16,847	33,153	64,150	35,630	28,520	268,150	249,529	18,621
Dues, Fees, Other	21,000	8,619	12,381	21,000	8,619	12,381	342,500	300,090	42,410	348,440	325,293	23,147
Other Non-Operating	0	0	0	0	0	0	460,000	465,000	(5,000)	0	0	0
<b>Total Expenditures</b>	<b>3,337,532</b>	<b>3,157,859</b>	<b>179,673</b>	<b>3,337,532</b>	<b>3,157,859</b>	<b>179,673</b>	<b>13,785,607</b>	<b>13,658,353</b>	<b>127,254</b>	<b>13,205,936</b>	<b>13,085,482</b>	<b>120,454</b>
Financial Condition this Month	(3,034,308)	(2,747,510)	286,798	(3,034,308)	(2,747,510)	286,798	1,971,635	4,547,600	2,575,965	2,967,074	5,057,349	2,090,275
<b>Ending Cash Balance</b>	<b>13,324,525</b>	<b>15,900,490</b>	<b>2,575,965</b>	<b>13,324,525</b>	<b>15,900,490</b>	<b>2,575,965</b>	<b>13,324,525</b>	<b>15,900,490</b>	<b>2,575,965</b>	<b>14,305,897</b>	<b>16,396,172</b>	<b>2,090,275</b>

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,378,945	1,226,579	152,366	1,378,945	1,226,579	152,366	5,428,180	5,277,400	150,780
112 - Substitutes	39,000	35,164	3,836	39,000	35,164	3,836	72,000	61,953	10,047
113 - Supplemental Contr.	17,500	21,608	(4,108)	17,500	21,608	(4,108)	93,500	85,102	8,398
119 - Other Cert. Salaries	1,000	128	872	1,000	128	872	12,900	7,102	5,798
121 - Sick Leave	0	100,709	(100,709)	0	100,709	(100,709)	0	100,709	(100,709)
122 - Personal Leave	0	9,386	(9,386)	0	9,386	(9,386)	0	9,386	(9,386)
123 - Vacation Leave	0	5,260	(5,260)	0	5,260	(5,260)	0	5,260	(5,260)
124 - Holiday Pay	0	0	0	0	0	0	0	0	0
125 - Professional Leave	0	17,914	(17,914)	0	17,914	(17,914)	0	17,914	(17,914)
127 - Jury Duty	0	0	0	0	0	0	0	0	0
129 - Other Pay	0	18,641	(18,641)	0	18,641	(18,641)	0	18,641	(18,641)
131 - Calamity Pay	0	0	0	0	0	0	0	0	0
132 - Severance Pay	0	0	0	0	0	0	130,000	129,095	905
139 - Medical Waiver	0	0	0	0	0	0	0	2,250	(2,250)
<b>TOTAL - CERTIFIED</b>	<b>1,436,445</b>	<b>1,435,389</b>	<b>1,056</b>	<b>1,436,445</b>	<b>1,435,389</b>	<b>1,056</b>	<b>5,736,580</b>	<b>5,714,812</b>	<b>21,768</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	448,910	333,474	115,436	448,910	333,474	115,436	1,743,420	1,606,061	137,359
142 - Substitutes	14,050	5,216	8,834	14,050	5,216	8,834	75,450	40,842	34,608
143 - Supplemental Contr.	5,000	7,759	(2,759)	5,000	7,759	(2,759)	34,000	12,441	21,559
144 - Overtime	10,350	5,925	4,425	10,350	5,925	4,425	21,850	10,828	11,022
149 - Other Class. Salaries	0	0	0	0	0	0	7,100	4,193	2,907
151 - Sick Leave	0	38,457	(38,457)	0	38,457	(38,457)	0	38,457	(38,457)
152 - Personal Leave	0	6,444	(6,444)	0	6,444	(6,444)	0	6,444	(6,444)
153 - Vacation Leave	0	49,312	(49,312)	0	49,312	(49,312)	0	49,312	(49,312)
154 - Holiday Pay	0	0	0	0	0	0	0	0	0
155 - Professional Leave	0	885	(885)	0	885	(885)	0	885	(885)
157 - Jury Duty	0	0	0	0	0	0	0	0	0
159 - Other Pay	0	1,118	(1,118)	0	1,118	(1,118)	0	1,118	(1,118)
161 - Calamity Pay	0	0	0	0	0	0	0	0	0
162 - Severance Pay	0	0	0	0	0	0	7,000	6,580	420
169 - Medical Waiver	0	30,000	(30,000)	0	30,000	(30,000)	0	37,800	(37,800)
171 - Board of Education	0	0	0	0	0	0	0	0	0
172 - Student Workers	0	0	0	0	0	0	4,500	5,329	(829)
<b>TOTAL - CLASSIFIED</b>	<b>478,310</b>	<b>478,590</b>	<b>(280)</b>	<b>478,310</b>	<b>478,590</b>	<b>(280)</b>	<b>1,893,320</b>	<b>1,820,290</b>	<b>73,030</b>

<b>GRAND TOTAL - SALARIES</b>	<b>1,914,755</b>	<b>1,913,979</b>	<b>776</b>	<b>1,914,755</b>	<b>1,913,979</b>	<b>776</b>	<b>7,629,900</b>	<b>7,535,102</b>	<b>94,798</b>
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**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**ALL BENEFITS - OCTOBER 2020**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,024	202,876	3,148	206,024	202,876	3,148	824,131	811,059	13,072
212 - STRS Pick-up	11,743	11,843	(101)	11,743	11,843	(101)	45,894	46,263	(369)
213 - Medicare Pick-up	1,521	1,509	12	1,521	1,509	12	5,945	5,899	46
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	287,633	288,522	(889)	287,633	288,522	(889)	1,156,501	1,156,251	250
242 - Life Insurance	1,066	0	1,066	1,066	0	1,066	4,217	3,717	500
243 - Dental	18,305	18,300	5	18,305	18,300	5	73,870	73,504	366
244 - Vision	2,215	2,111	104	2,215	2,111	104	8,920	8,638	282
249 - Medicare	20,474	19,856	618	20,474	19,856	618	81,770	77,159	4,611
261 - Worker's Comp	10,203	10,163	40	10,203	10,163	40	40,748	39,713	1,035
281 - Unemployment	5,025	0	5,025	5,025	0	5,025	10,050	2,242	7,808
<b>TOTAL - CERTIFIED</b>	<b>564,209</b>	<b>555,180</b>	<b>9,029</b>	<b>564,209</b>	<b>555,180</b>	<b>9,029</b>	<b>2,252,045</b>	<b>2,224,445</b>	<b>27,600</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	75,000	72,565	2,435	75,000	72,565	2,435	354,998	358,107	(3,109)
222 - SERS Pick-up	11,242	11,081	161	11,242	11,081	161	44,737	44,094	643
223 - Medicare Pick-up	1,482	1,403	79	1,482	1,403	79	5,897	5,585	312
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	173,520	162,148	11,372	173,520	162,148	11,372	659,960	638,175	21,785
252 - Life Insurance	745	0	745	745	0	745	2,865	2,340	525
253 - Dental	10,615	9,920	695	10,615	9,920	695	40,590	39,105	1,485
254 - Vision	1,350	1,291	59	1,350	1,291	59	5,125	4,930	195
259 - Medicare	6,935	6,293	642	6,935	6,293	642	27,352	23,724	3,628
262 - Worker's Comp	3,348	3,352	(4)	3,348	3,352	(4)	13,253	12,695	558
282 - Unemployment	930	0	930	930	0	930	3,600	3,072	528
<b>TOTAL - CLASSIFIED</b>	<b>285,168</b>	<b>268,053</b>	<b>17,115</b>	<b>285,168</b>	<b>268,053</b>	<b>17,115</b>	<b>1,158,377</b>	<b>1,131,827</b>	<b>26,550</b>
<b>GRAND TOTAL - BENEFITS</b>	<b>849,377</b>	<b>823,233</b>	<b>26,144</b>	<b>849,377</b>	<b>823,233</b>	<b>26,144</b>	<b>3,410,422</b>	<b>3,356,272</b>	<b>54,150</b>

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES**  
**FOR THE MONTH ENDED: OCTOBER 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	0	2,000	2,000	0	2,000	4,000	300	3,700
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	0	0	0	0	0	0	500	1,311	(811)
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	4,000	4,866	(866)	4,000	4,866	(866)	15,000	13,860	1,140
419 - Other Prof. & Tech. Services	41,000	33,289	7,711	41,000	33,289	7,711	172,628	133,495	39,133
422 - Garbage Removal	1,800	1,680	120	1,800	1,680	120	7,200	6,772	428
423 - Repair & Maintenance Services	8,000	8,978	(978)	8,000	8,978	(978)	68,000	80,084	(12,084)
424 - Property & Fleet Insurance	0	0	0	0	0	0	123,000	130,563	(7,563)
425 - Rentals	2,000	461	1,539	2,000	461	1,539	5,000	4,523	477
426 - Lease Purchase Agreements	4,050	0	4,050	4,050	0	4,050	94,050	87,696	6,354
431 - Certified Mileage	1,000	0	1,000	1,000	0	1,000	4,159	878	3,281
432 - Cert. Meeting Expenses	2,000	114	1,886	2,000	114	1,886	5,200	1,240	3,960
433 - Non-Cert. Mileage	1,000	0	1,000	1,000	0	1,000	2,025	725	1,300
434 - Non-Cert. Meeting Expenses	300	0	300	300	0	300	900	89	811
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	500	641	(141)
441 - Telephone Services	2,050	1,808	242	2,050	1,808	242	8,200	13,181	(4,981)
443 - Postage	0	589	(589)	0	589	(589)	11,000	10,913	87
444 - Postage Machine Rental	1,300	261	1,039	1,300	261	1,039	2,600	1,641	959
445 - Messenger Service	100	0	100	100	0	100	100	0	100
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	55,000	40,910	14,090	55,000	40,910	14,090	197,500	195,717	1,783
452 - Water & Sewer Services	7,000	6,828	172	7,000	6,828	172	14,000	13,656	344
453 - Gas Services	10,000	8,737	1,263	10,000	8,737	1,263	41,500	40,657	843
461 - Printing & Binding	0	1,995	(1,995)	0	1,995	(1,995)	11,500	11,155	345
469 - Other Craft/Trade Services	0	0	0	0	0	0	8,500	203	8,297
471 - Tuition to other Districts	125,000	174,123	(49,123)	125,000	174,123	(49,123)	245,000	296,415	(51,415)
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	47,000	29,628	17,372	47,000	29,628	17,372	182,000	153,325	28,675
476 - Vocational Ed. Tuition	5,400	5,226	174	5,400	5,226	174	21,600	20,903	697
477 - Open Enrollment Tuition	8,500	6,338	2,162	8,500	6,338	2,162	30,000	25,344	4,656
478 - Community Schools	10,400	8,422	1,978	10,400	8,422	1,978	41,600	29,517	12,083
479 - Other Tuitions	10,000	8,025	1,975	10,000	8,025	1,975	50,250	40,664	9,586
483 - Purchased Student Transp.	10,000	12,874	(2,874)	10,000	12,874	(2,874)	21,350	14,878	6,472
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
<b>Total Contracted Services</b>	<b>358,900</b>	<b>355,152</b>	<b>3,748</b>	<b>358,900</b>	<b>355,152</b>	<b>3,748</b>	<b>1,388,862</b>	<b>1,330,346</b>	<b>58,516</b>

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	20,000	14,316	5,684	20,000	14,316	5,684	59,823	46,057	13,766
512 - Office Supplies	4,000	3,673	327	4,000	3,673	327	14,000	12,739	1,261
514 - Health & Hygiene Supplies	0	419	(419)	0	419	(419)	1,000	1,053	(53)
516 - Software Materials	10,000	26,355	(16,355)	10,000	26,355	(16,355)	45,700	53,651	(7,951)
519 - Other General Supplies	3,000	(66,601)	69,601	3,000	(66,601)	69,601	16,250	144,998	(128,748)
521 - New Textbooks	10,000	1,188	8,812	10,000	1,188	8,812	10,000	2,565	7,435
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	11,500	25,489	(13,989)	11,500	25,489	(13,989)	81,500	108,439	(26,939)
526 - Textbooks - CCP	15,000	479	14,521	15,000	479	14,521	16,000	3,540	12,460
531 - Library Books	0	800	(800)	0	800	(800)	1,000	2,631	(1,631)
542 - Periodicals	1,000	371	629	1,000	371	629	1,000	579	421
543 - Electronic Media	800	0	800	800	0	800	800	0	800
546 - Digital Subscriptions/Site Lic.	0	0	0	0	0	0	4,500	3,800	700
551 - Consumable Supplies (Fees)	5,000	7,521	(2,521)	5,000	7,521	(2,521)	27,000	24,676	2,324
559 - Replacement Items - PE	0	0	0	0	0	0	0	0	0
569 - Other Food Items	1,200	325	875	1,200	325	875	4,200	5,659	(1,459)
572 - Cust & Maint. Supplies	15,000	19,406	(4,406)	15,000	19,406	(4,406)	70,000	71,697	(1,697)
573 - Furniture	1,000	0	1,000	1,000	0	1,000	1,000	0	1,000
581 - Bus Supplies	10,000	8,736	1,264	10,000	8,736	1,264	31,000	35,381	(4,381)
582 - Bus Fuel	20,000	11,275	8,725	20,000	11,275	8,725	47,000	24,468	22,532
583 - Tires & Tubes	1,000	514	486	1,000	514	486	8,000	2,870	5,130
590 - Other Supplies/Materials	15,000	(14,237)	29,237	15,000	(14,237)	29,237	50,000	91,110	(41,110)
<b>Total Materials/Supplies</b>	<b>143,500</b>	<b>40,029</b>	<b>103,471</b>	<b>143,500</b>	<b>40,029</b>	<b>103,471</b>	<b>489,773</b>	<b>635,913</b>	<b>(146,140)</b>

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	1,000	249	751	1,000	249	751	9,000	9,524	(524)
842 - Shipping Charges	3,000	394	2,606	3,000	394	2,606	7,000	2,083	4,917
843 - Audit Charges	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
844 - County ESC Deduction	1,500	1,387	113	1,500	1,387	113	6,000	5,659	341
845 - Property Tax Collection Fees	0	0	0	0	0	0	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	4,153	1,847	6,000	4,153	1,847	17,000	14,428	2,572
849 - Other Dues/Fees	1,500	1,374	126	1,500	1,374	126	6,500	4,783	1,717
851 - Liability Insurance	0	0	0	0	0	0	61,000	41,683	19,317
853 - Performance Bonds	0	311	(311)	0	311	(311)	0	311	(311)
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	3,000	735	2,265	3,000	735	2,265	5,000	2,983	2,017
899 - Miscellaneous	0	16	(16)	0	16	(16)	0	44	(44)
<b>Total Dues &amp; Fees</b>	<b>21,000</b>	<b>8,619</b>	<b>12,381</b>	<b>21,000</b>	<b>8,619</b>	<b>12,381</b>	<b>342,500</b>	<b>300,090</b>	<b>42,410</b>