



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

**To:** Kenston Board of Education  
**From:** Paul J. Pestello, Treasurer  
**Re:** Spending Plan Overview – November 2020  
**Date:** December 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 November, 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 \$99,900 and actual revenue was \$68,443, which is a negative difference of \$31,457 [keep in mind last month had a positive difference of \$37,626]. The primary reason for the positive difference is a result of the negative difference of just over \$46,000 in All Day Kindergarten tuition [last month there was a positive of just under \$41,000 and a negative difference of \$27,550 the month before] and the positive difference of just over \$15,800 in open enrollment tuition.

Through November, the spending plan reflected an estimate of \$324,100 and actual revenue is \$315,068, which is a negative difference of \$9,032. The main reason for the negative difference is a result of the negative difference in All Day Kindergarten of just over \$29,000 combined with the positive difference of \$19,342 in SF-14 special education tuition [this amount was received in September but was not expected].

With respect to the negative difference of just over \$29,000 in All Day Kindergarten, there are a few delinquencies and a number of payments that have been made during the month of December [the due date was December 1<sup>st</sup>]. I would suspect that the negative difference will be significantly less by the end of December.

**Earnings on Investments:**

The spending plan reflected an estimate this month of \$19,900 and actual investment earnings were \$17,499, which is a negative difference of \$2,401. Below is the investment data for November:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$3,500	\$1,330	(\$2,170)
5/3 CD's	\$14,800	\$15,110	\$310
Chase Bank – MMA	\$ 0	\$ 5	\$ 5
First Nat'l Bank –MMA	\$1,600	\$1,053	(\$547)
Wells Fargo – CD's	\$ 0	\$ 0	\$ 0
Wells Fargo – MMA	\$ 0	\$ 1	\$ 1
Total	<u>\$19,900</u>	<u>\$17,499</u>	<u>(\$2,401)</u>

Through November, the spending plan reflected an estimate of \$102,200 and actual revenue investment earnings is \$98,108, which is a negative difference of \$4,092. Below is the investment data through November:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$21,000	\$16,367	(\$4,633)
5/3 CD's	\$76,900	\$78,191	\$1,291
Chase Bank – MMA	\$ 0	\$17	\$17
First Nat'l Bank –MMA	\$3,800	\$3,213	(\$587)
Wells Fargo – CD's	\$500	\$315	(\$185)
Wells Fargo – MMA	\$ 0	\$5	\$5
Total	<u>\$102,200</u>	<u>\$98,108</u>	<u>(\$4,092)</u>

The earnings rate at Star Ohio was .55% at the beginning of July and has fallen to .14% at the end of November. I would not be surprised to see negative differences in each month for the remainder of the fiscal year and would also not be surprised that by the end of June, the negative difference could be as high as \$20,000.

**Classroom Fees:**

The spending plan reflected an estimate this month of \$15,000 and actual revenue was \$7,775, which is a negative difference of \$7,225 [last month there was 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 November:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$5,000	\$1,824	(\$3,176)
Unpaid Prior SY Fees	\$ 0	\$170	\$1,092
Chrome Book Insurance	\$10,000	\$4,960	(\$5,040)
Graduation Fee	\$ 0	\$821	\$821
Total	<u>\$15,000</u>	<u>\$7,775</u>	<u>(7,225)</u>

Through November, the spending plan reflected an estimate of \$61,000 and actual revenue is \$72,783, which is a positive difference of \$11,783. Below is the data through October:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$20,000	\$26,365	\$6,365
Unpaid Prior SY Fees	\$ 0	\$1,202	\$1,202
Chrome Book Insurance	\$40,000	\$41,070	\$1,070
Graduation Fee	\$1,000	\$4,146	\$3,146
Total	<u>\$61,000</u>	<u>\$72,783</u>	<u>\$11,783</u>

### **Miscellaneous**

The spending plan reflected an estimate this month of \$1,800 and actual revenue was \$1,259, which is a negative difference of \$541.

Through November, the spending plan reflected an estimate of \$13,625 and actual revenue is \$29,488, which is a positive difference of \$15,863. 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 revenue currently has a positive difference of \$9,667.

### **State Foundation:**

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$381,807, which is a positive difference of \$135,974. You may recall that there has been a significant positive difference in each month so far this fiscal year. However, this month was significantly larger because of an adjustment related to last fiscal year over just over \$82,800.

Through November, the spending plan reflected an estimate of \$1,229,167 and actual State Foundation funding received is \$1,545,990, which is a positive difference of \$316,823. 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 five (5) months of the fiscal year is \$1,463,182 (July-November excluding the adjustment). Extrapolating for the remaining seven (7) months of the fiscal year, the total would be \$3,511,637 and just under \$3.6 million by including the adjustment received in November. 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 \$600,000 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 reflected an estimate this month of \$1,653,655, but we did not receive any revenue from this source in November. You may recall that we received \$1,653,632 in September, which was two (2) months sooner than expected.

Through November, the spending plan reflected an estimate of \$1,653,655 and actual revenue received is \$1,653,632, which is a negative difference of \$23. The spending plan reflects an estimate in May of \$1,654,845, but it is likely that we will receive the actual reimbursement at least a month or two earlier than expected.

**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 November, the spending plan reflected an estimate of \$36,450 and actual revenue received is \$44,161, which is a positive difference of \$7,711. Below is the data through November:

	<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	\$1,125	\$1,190	\$65
Special Education Reimb.	\$ 0	\$ 0	\$ 0
Career Technical	\$325	\$340	\$15
Total	<u>\$36,450</u>	<u>\$44,161</u>	<u>\$7,711</u>

**Federal Sources:**

The spending plan did not reflect an estimate this month, but we received \$1,199 in Medicaid reimbursement.

Through November, the spending plan reflected an estimate of \$2,000 and actual revenue received is \$11,101, which is a positive difference of \$9,101.

**Non-Operational Sources:**

The spending plan did not reflect an estimate this month, but actual revenue received was \$154,022. The primarily reason for this positive difference is the receipt of \$148,640 from the Bureau of Worker’s Compensation, which is a refund of the 2019 policy year premium paid in December 2019.

Through November, the spending plan reflected an estimate of \$204,000 and actual revenue received is \$413,608, which is a positive difference of \$209,608. Below is the data through November:

	<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	\$238,519	\$163,519
Total	<u>\$204,000</u>	<u>\$413,608</u>	<u>\$209,608</u>

**EXPENDITURES:**

**Salaries:**

The spending plan reflected an estimate this month of \$2,053,205 and actual salaries were \$2,040,505, which is a positive difference of \$12,700. Certified salaries (111-139) were \$41,415 under plan and classified salaries (141-172) were \$28,715 over plan. You may notice that there are no expenditures reflected in paid leave accounts such as sick

leave, personal leave, vacation leave etc. for both certified and classified staff this month and that is because we did not run the leave report before we closed the month of November [it will be done in December and included in the December spending plan].

The primary reason for the positive difference of \$41,415 in certified salaries is a result of the positive difference in supplemental contracts (113) of \$47,738. The primary reason for the negative difference of \$28,715 in classified salaries is primarily a result of the negative difference in supplemental contracts (143) of \$58,579.

Through November, the spending plan reflected an estimate of \$9,683,105 and actual salary expenditures are \$9,575,607, which is a positive difference of \$107,498. Certified salaries (111-139) are \$63,183 under plan and classified salaries (141-172) are \$44,315 under plan as well. The positive difference of \$63,183 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 \$67,195.

The positive difference of \$44,315 in classified salaries is primarily a result of the positive difference in substitutes (142) of \$43,823.

### **Benefits:**

The spending plan reflected an estimate this month of \$852,540 and actual benefit expenditures were \$832,593, which is a positive difference of \$19,947. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$7,244 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$12,703 under plan as well.

Through November, the spending plan reflected an estimate of \$4,262,962 and actual benefit expenditures are \$4,188,865, which is a positive difference of \$74,097. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$34,844 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$39,253 under plan as well.

### **Contracted Services:**

The spending plan reflected an estimate this month of \$379,600 and actual expenditures were \$519,590, which is a negative difference of \$139,990. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were three (3) line accounts which had a difference of \$40,000 or more. Data processing services (416) had a positive difference of \$40,000, other professional services (419) had a negative difference of \$60,684 and tuitions (471) had a negative difference of \$133,236. These three (3) combined have a negative difference of nearly \$154,000; although, I believe that all of them are a result of timing.

Through November, the spending plan reflected an estimate of \$1,768,462 and actual expenditures are \$1,849,936, which is a negative difference of \$81,474. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. However, there are three (3) line accounts that have a difference of \$40,000 or more. Data processing services (416) has a positive difference of \$40,000, tuitions (471) has a negative difference of \$184,651 and special education tuition (475) has a positive difference of \$47,024. These three (3) combined have a negative difference of nearly \$98,000; although, I believe that all of them are a result of timing.

### **Materials/Supplies:**

The spending plan reflected an estimate this month of \$95,150 and actual expenditures were \$51,468, which is a positive difference of \$43,682. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were three (3) line accounts which had a difference of more than \$12,000. Software (516) had a positive difference of \$12,424, custodial and

maintenance supplies (572) had a positive difference of \$12,744 and bus fuel (582) had a positive difference of \$12,095. The combined positive difference of these three (3) line accounts is \$37,263.

Through November, the spending plan reflected an estimate of \$584,923 and actual expenditures are \$687,381, which is a negative difference of \$102,458. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. However, there are two (2) line accounts which have a difference of more than \$40,000. Other general supplies (519) has a negative difference of \$126,268 and other supplies/materials (590) has a negative difference of \$43,569. 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 \$30,000, but there were no actual expenditures this month.

Through November, the spending plan reflected an estimate of \$94,150 and actual expenditures are \$35,630, which is a positive difference of \$58,520. 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 \$15,000 and actual expenditures were \$9,794, which is a positive difference of \$5,206. 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 \$4,000 or more. Audit charges (843) has a positive difference of \$4,000 and this is merely a result of timing.

Through November, the spending plan reflected an estimate of \$357,500 and actual expenditures are \$309,884, which is a positive difference of \$47,616. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. However, there is only one (1) line account which has 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 November was estimated to be \$11,935,408 and the actual ending cash balance was \$13,078,850, which is a positive difference of \$1,143,442. Revenue for the month was about \$1.4 million under plan and expenditures were about \$28,500 over plan.

Through November, revenue is about \$1.05 million over plan and expenditures are about \$99,000 under plan. The current positive ending cash balance difference of nearly \$1.15 million is primarily a result of positive differences in real estate taxes of \$485,903, state foundation of \$316,823 and non-operational revenue of \$209,608, which combined is a positive difference of just over \$1 million.

Although we are through five (5) months of the fiscal year, there is still more than half the year left and there remains a great deal of uncertainty for the future. However, I am extremely pleased with how well we are doing thus far. I believe that the month of December will exceed expectations and that our actual ending cash balance at the end of December will be at least \$1.7 million more than what is reflected in the spending plan.

**KENSTON LOCAL SCHOOLS**  
**SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND**  
**FOR THE MONTH ENDED: NOVEMBER 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>	13,324,525	15,900,490	2,575,965	16,358,833	18,648,000	2,289,167	11,352,890	11,352,890	0	11,338,823	11,338,823	0
<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	99,900	68,443	(31,457)	117,400	123,569	6,169	324,100	315,068	(9,032)	399,500	436,136	36,636
Earnings on Investments	19,900	17,499	(2,401)	34,600	30,761	(3,839)	102,200	98,108	(4,092)	155,000	216,835	61,835
Classroom Fees	15,000	7,775	(7,225)	31,000	37,907	6,907	61,000	72,783	11,783	0	0	0
Miscellaneous	1,800	1,259	(541)	10,700	11,330	630	13,625	29,488	15,863	12,500	28,498	15,998
Revenue-in-Lieu	0	0	0	0	0	0	200,000	200,998	998	200,000	202,141	2,141
State Foundation	245,833	381,807	135,974	491,667	678,444	186,777	1,229,167	1,545,990	316,823	1,647,050	1,628,462	(18,588)
Homestead & Rollback	1,653,655	0	(1,653,655)	1,653,655	0	(1,653,655)	1,653,655	1,653,632	(23)	1,641,772	1,650,079	8,307
Other State	290	306	16	580	612	32	36,450	44,161	7,711	71,650	75,365	3,715
Federal - Medicaid	0	1,199	1,199	0	5,260	5,260	2,000	11,101	9,101	4,000	3,571	(429)
Non-Operational	0	154,022	154,022	0	154,776	154,776	204,000	413,608	209,608	210,000	218,090	8,090
<b>Total Revenue</b>	<b>2,036,378</b>	<b>632,310</b>	<b>(1,404,068)</b>	<b>2,339,602</b>	<b>1,042,659</b>	<b>(1,296,943)</b>	<b>17,793,620</b>	<b>18,838,263</b>	<b>1,044,643</b>	<b>18,249,022</b>	<b>18,578,327</b>	<b>329,305</b>
<b>Expenditure Categories:</b>												
Salaries	2,053,205	2,040,505	12,700	3,967,960	3,954,484	13,476	9,683,105	9,575,607	107,498	9,440,830	9,414,538	26,292
Benefits	852,540	832,593	19,947	1,701,917	1,655,826	46,091	4,262,962	4,188,865	74,097	3,943,161	3,870,361	72,800
Contracted Services	379,600	519,590	(139,990)	738,500	874,742	(136,242)	1,768,462	1,849,936	(81,474)	2,107,625	1,946,373	161,252
Supplies/Materials	95,150	51,468	43,682	238,650	91,497	147,153	584,923	687,381	(102,458)	463,400	450,782	12,618
New Equipment	30,000	0	30,000	80,000	16,847	63,153	94,150	35,630	58,520	273,150	258,438	14,712
Dues, Fees, Other	15,000	9,794	5,206	36,000	18,413	17,587	357,500	309,884	47,616	373,390	338,226	35,164
Other Non-Operating	0	0	0	0	0	0	460,000	465,000	(5,000)	0	0	0
<b>Total Expenditures</b>	<b>3,425,495</b>	<b>3,453,950</b>	<b>(28,455)</b>	<b>6,763,027</b>	<b>6,611,809</b>	<b>151,218</b>	<b>17,211,102</b>	<b>17,112,303</b>	<b>98,799</b>	<b>16,601,556</b>	<b>16,278,718</b>	<b>322,838</b>
Financial Condition this Month	(1,389,117)	(2,821,640)	(1,432,523)	(4,423,425)	(5,569,150)	(1,145,725)	582,518	1,725,960	1,143,442	1,647,466	2,299,609	652,143
<b>Ending Cash Balance</b>	<b>11,935,408</b>	<b>13,078,850</b>	<b>1,143,442</b>	<b>11,935,408</b>	<b>13,078,850</b>	<b>1,143,442</b>	<b>11,935,408</b>	<b>13,078,850</b>	<b>1,143,442</b>	<b>12,986,289</b>	<b>13,638,432</b>	<b>652,143</b>

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**ALL SALARIES - NOVEMBER 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	1,384,734	(5,789)	2,757,890	2,611,313	146,577	6,807,125	6,662,134	144,991
112 - Substitutes	42,000	40,988	1,012	81,000	76,152	4,848	114,000	102,941	11,059
113 - Supplemental Contr.	152,500	104,762	47,738	170,000	126,370	43,630	246,000	189,864	56,136
119 - Other Cert. Salaries	500	2,046	(1,546)	1,500	2,174	(674)	13,400	9,148	4,252
121 - Sick Leave	0	0	0	0	100,709	(100,709)	0	100,709	(100,709)
122 - Personal Leave	0	0	0	0	9,386	(9,386)	0	9,386	(9,386)
123 - Vacation Leave	0	0	0	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	0	0	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	0	0	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>1,573,945</b>	<b>1,532,530</b>	<b>41,415</b>	<b>3,010,390</b>	<b>2,967,919</b>	<b>42,471</b>	<b>7,310,525</b>	<b>7,247,342</b>	<b>63,183</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	432,045	16,865	897,820	765,519	132,301	2,192,330	2,038,106	154,224
142 - Substitutes	14,900	5,685	9,215	28,950	10,901	18,049	90,350	46,527	43,823
143 - Supplemental Contr.	5,000	63,579	(58,579)	10,000	71,338	(61,338)	39,000	76,020	(37,020)
144 - Overtime	10,450	6,666	3,784	20,800	12,591	8,209	32,300	17,494	14,806
149 - Other Class. Salaries	0	0	0	0	0	0	7,100	4,193	2,907
151 - Sick Leave	0	0	0	0	38,457	(38,457)	0	38,457	(38,457)
152 - Personal Leave	0	0	0	0	6,444	(6,444)	0	6,444	(6,444)
153 - Vacation Leave	0	0	0	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	0	0	0	885	(885)	0	885	(885)
157 - Jury Duty	0	0	0	0	0	0	0	0	0
159 - Other Pay	0	0	0	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	0	0	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>479,260</b>	<b>507,975</b>	<b>(28,715)</b>	<b>957,570</b>	<b>986,565</b>	<b>(28,995)</b>	<b>2,372,580</b>	<b>2,328,265</b>	<b>44,315</b>

<b>GRAND TOTAL - SALARIES</b>	<b>2,053,205</b>	<b>2,040,505</b>	<b>12,700</b>	<b>3,967,960</b>	<b>3,954,484</b>	<b>13,476</b>	<b>9,683,105</b>	<b>9,575,607</b>	<b>107,498</b>
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**KENSTON LOCAL SCHOOLS  
DETAILED SPENDING PLAN REPORT  
ALL BENEFITS - NOVEMBER 2020**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,194	202,873	3,321	412,218	405,749	6,469	1,030,324	1,013,932	16,392
212 - STRS Pick-up	11,743	11,843	(101)	23,485	23,686	(201)	57,636	58,106	(470)
213 - Medicare Pick-up	1,521	1,509	12	3,042	3,018	24	7,467	7,408	59
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	287,633	289,571	(1,938)	575,266	578,093	(2,827)	1,444,134	1,445,822	(1,688)
242 - Life Insurance	1,066	1,698	(632)	2,132	1,698	434	5,283	5,415	(132)
243 - Dental	18,305	18,300	5	36,610	36,600	10	92,175	91,804	371
244 - Vision	2,215	2,188	27	4,430	4,299	131	11,135	10,826	309
249 - Medicare	22,467	21,287	1,180	42,941	41,143	1,798	104,236	98,446	5,790
261 - Worker's Comp	11,166	10,821	345	21,369	20,984	385	51,913	50,534	1,379
281 - Unemployment	5,025	0	5,025	10,050	0	10,050	15,075	2,242	12,833
<b>TOTAL - CERTIFIED</b>	<b>567,334</b>	<b>560,090</b>	<b>7,244</b>	<b>1,131,543</b>	<b>1,115,270</b>	<b>16,273</b>	<b>2,819,379</b>	<b>2,784,535</b>	<b>34,844</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	72,926	2,074	150,000	145,491	4,509	429,998	431,033	(1,035)
222 - SERS Pick-up	11,187	11,169	18	22,429	22,250	179	55,924	55,263	661
223 - Medicare Pick-up	1,475	1,414	61	2,957	2,817	140	7,372	6,999	373
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	173,520	164,260	9,260	347,040	326,408	20,632	833,480	802,435	31,045
252 - Life Insurance	745	1,170	(425)	1,490	1,170	320	3,610	3,510	100
253 - Dental	10,615	10,044	571	21,230	19,964	1,266	51,205	49,149	2,056
254 - Vision	1,350	1,234	116	2,700	2,525	175	6,475	6,164	311
259 - Medicare	6,949	6,722	227	13,885	13,015	870	34,301	30,446	3,855
262 - Worker's Comp	3,355	3,564	(209)	6,703	6,916	(213)	16,608	16,259	349
282 - Unemployment	1,010	0	1,010	1,940	0	1,940	4,610	3,072	1,538
<b>TOTAL - CLASSIFIED</b>	<b>285,206</b>	<b>272,503</b>	<b>12,703</b>	<b>570,373</b>	<b>540,556</b>	<b>29,817</b>	<b>1,443,583</b>	<b>1,404,330</b>	<b>39,253</b>
<b>GRAND TOTAL - BENEFITS</b>	<b>852,540</b>	<b>832,593</b>	<b>19,947</b>	<b>1,701,917</b>	<b>1,655,826</b>	<b>46,091</b>	<b>4,262,962</b>	<b>4,188,865</b>	<b>74,097</b>

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES**  
**FOR THE MONTH ENDED: NOVEMBER 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	7,174	(5,174)	4,000	7,174	(3,174)	6,000	7,474	(1,474)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	1,000	246	754	1,000	246	754	1,500	1,557	(57)
416 - Data Processing Services	40,000	0	40,000	40,000	0	40,000	40,000	0	40,000
418 - Legal Services	4,000	600	3,400	8,000	5,466	2,534	19,000	14,460	4,540
419 - Other Prof. & Tech. Services	41,000	101,684	(60,684)	82,000	134,973	(52,973)	213,628	235,179	(21,551)
422 - Garbage Removal	1,800	1,680	120	3,600	3,360	240	9,000	8,452	548
423 - Repair & Maintenance Services	8,000	17,040	(9,040)	16,000	26,018	(10,018)	76,000	97,124	(21,124)
424 - Property & Fleet Insurance	0	0	0	0	0	0	123,000	130,563	(7,563)
425 - Rentals	0	1,067	(1,067)	2,000	1,528	472	5,000	5,590	(590)
426 - Lease Purchase Agreements	0	0	0	4,050	0	4,050	94,050	87,696	6,354
431 - Certified Mileage	1,000	900	100	2,000	900	1,100	5,159	1,778	3,381
432 - Cert. Meeting Expenses	1,000	30	970	3,000	144	2,856	6,200	1,270	4,930
433 - Non-Cert. Mileage	1,500	0	1,500	2,500	0	2,500	3,525	725	2,800
434 - Non-Cert. Meeting Expenses	350	0	350	650	0	650	1,250	89	1,161
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	500	641	(141)
441 - Telephone Services	2,050	1,546	504	4,100	3,354	746	10,250	14,727	(4,477)
443 - Postage	1,000	1,335	(335)	1,000	1,924	(924)	12,000	12,248	(248)
444 - Postage Machine Rental	0	630	(630)	1,300	891	409	2,600	2,271	329
445 - Messenger Service	100	0	100	200	0	200	200	0	200
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	42,000	36,915	5,085	97,000	77,825	19,175	239,500	232,632	6,868
452 - Water & Sewer Services	0	0	0	7,000	6,828	172	14,000	13,656	344
453 - Gas Services	10,000	10,087	(87)	20,000	18,824	1,176	51,500	50,744	756
461 - Printing & Binding	2,500	0	2,500	2,500	1,995	505	14,000	11,155	2,845
469 - Other Craft/Trade Services	0	0	0	0	0	0	8,500	203	8,297
471 - Tuition to other Districts	125,000	258,236	(133,236)	250,000	432,359	(182,359)	370,000	554,651	(184,651)
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	52,000	33,651	18,349	99,000	63,279	35,721	234,000	186,976	47,024
476 - Vocational Ed. Tuition	5,400	10,594	(5,194)	10,800	15,820	(5,020)	27,000	31,497	(4,497)
477 - Open Enrollment Tuition	7,500	7,189	311	16,000	13,527	2,473	37,500	32,533	4,967
478 - Community Schools	10,400	10,433	(33)	20,800	18,855	1,945	52,000	39,950	12,050
479 - Other Tuitions	10,000	9,732	268	20,000	17,757	2,243	60,250	50,396	9,854
483 - Purchased Student Transp.	10,000	8,821	1,179	20,000	21,695	(1,695)	31,350	23,699	7,651
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
<b>Total Contracted Services</b>	<b>379,600</b>	<b>519,590</b>	<b>(139,990)</b>	<b>738,500</b>	<b>874,742</b>	<b>(136,242)</b>	<b>1,768,462</b>	<b>1,849,936</b>	<b>(81,474)</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>