



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

To: Kenston Board of Education
From: Paul J. Pestello, Treasurer
Re: Spending Plan Overview – December 2020
Date: January 5, 2021

REVENUE:

Real Estate Taxes:

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

Through December, 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 \$52,829, which is a positive difference of \$35,329. The primary reason for the positive difference is a result of the positive difference of \$34,375 in All Day Kindergarten tuition.

During this quarter, this revenue source has alternated positive and negative differences each month. In October there was a positive difference of \$37,626, in November there was a negative difference of \$31,457 and this month there was a positive difference of \$35,329. In large part, these differences were in All Day Kindergarten. The spending plan reflects an estimate of \$80,000 for the month of January. At the present time, I am not able to determine if this is merely a timing issue or if there is some other reasonable explanation for these large variances each month. I will have a better idea by the end of January.

Through December, the spending plan reflected an estimate of \$341,600 and actual revenue is \$367,897, which is a positive difference of \$26,297. The main reason for the positive difference is a result of the positive difference of \$19,342 in SF-14 special education tuition [this amount was received in September, but was not expected].

Earnings on Investments:

The spending plan reflected an estimate this month of \$12,400 and actual investment earnings were \$8,721, which is a negative difference of \$3,679. Below is the investment data for December:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$3,500	\$751	(\$2,749)
5/3 CD's	\$6,800	\$6,754	(\$46)
Chase Bank – MMA	\$ 0	\$ 3	\$ 3
First Nat'l Bank –MMA	\$1,600	\$894	(\$706)
Wells Fargo – CD's	\$500	\$316	(\$184)
Wells Fargo – MMA	\$ 0	\$ 3	\$ 3
Total	<u>\$12,400</u>	<u>\$8,721</u>	<u>(\$3,679)</u>

Through December, the spending plan reflected an estimate of \$114,600 and actual investment earnings is \$106,829, which is a negative difference of \$7,771. Below is the investment data through December:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$24,500	\$17,118	(\$7,382)
5/3 CD's	\$83,700	\$84,945	\$1,245
Chase Bank – MMA	\$ 0	\$20	\$20
First Nat'l Bank –MMA	\$5,400	\$4,107	(\$1,293)
Wells Fargo – CD's	\$1,000	\$631	(\$369)
Wells Fargo – MMA	\$ 0	\$8	\$8
Total	<u>\$114,600</u>	<u>\$106,829</u>	<u>(\$7,771)</u>

The earnings rate at Star Ohio was .55% at the beginning of July and has fallen to .12% at the end of December. 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 \$30,000.

Classroom Fees:

The spending plan reflected an estimate this month of \$9,000 and actual revenue was \$3,695, which is a negative difference of \$5,305. 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 December:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$3,000	\$962	(\$2,038)
Unpaid Prior SY Fees	\$ 0	\$ 0	\$ 0
Chrome Book Insurance	\$5,000	\$2,270	(\$2,730)
Graduation Fee	\$1,000	\$463	(\$537)
Total	<u>\$9,000</u>	<u>\$3,695</u>	<u>(5,305)</u>

Through December, the spending plan reflected an estimate of \$70,000 and actual revenue is \$76,478, which is a positive difference of \$6,478. Below is the data through December:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$23,000	\$27,327	\$4,327
Unpaid Prior SY Fees	\$ 0	\$1,202	\$1,202
Chrome Book Insurance	\$45,000	\$43,340	(\$1,660)
Graduation Fee	\$2,000	\$4,609	\$2,609
Total	<u>\$70,000</u>	<u>\$76,478</u>	<u>\$6,478</u>

Miscellaneous

The spending plan reflected an estimate this month of \$1,800 and actual revenue was \$545,072, which is a positive difference of \$545,072. The main reason for the positive difference is a result of the receipt of \$543,709 from the Bureau of Worker's Compensation in the form of a dividend.

Through December, the spending plan reflected an estimate of \$15,425 and actual revenue is \$574,560, which is a positive difference of \$559,135. 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 \$553,171.

State Foundation:

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$294,991, which is a positive difference of \$49,158. You may recall that there has been a significant positive difference in each month so far this fiscal year.

Through December, the spending plan reflected an estimate of \$1,475,000 and actual State Foundation funding received is \$1,840,981, which is a positive difference of \$365,981. 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 six (6) months of the fiscal year is \$1,758,173 (July-December excluding the adjustment). Extrapolating for the remaining six (6) months of the fiscal year, the total would be \$3,516,346 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 \$650,000 more than the estimate continues to be a positive sign and based on all indications out of Columbus, this trend is expected to continue.

Homestead and Rollback Reimbursement

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

Through December, 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 December, the spending plan reflected an estimate of \$36,740 and actual revenue received is \$44,467, which is a positive difference of \$7,727. Below is the data through December:

	<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	\$1,350	\$1,428	\$78
Special Education Reimb.	\$ 0	\$ 0	\$ 0
Career Technical	\$390	\$408	\$18
Total	<u>\$36,740</u>	<u>\$44,467</u>	<u>\$7,727</u>

Federal Sources:

The spending plan reflected an estimate this month of \$800 and actual revenue received from the Medicaid reimbursement program was \$4,425.

Through December, the spending plan reflected an estimate of \$2,800 and actual revenue received is \$15,526, which is a positive difference of \$12,726.

Non-Operational Sources:

The spending plan did not reflect an estimate this month, nor was any revenue received from this source.

Through December, 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 December:

	<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 \$1,954,155 and actual salaries were \$1,931,000, which is a positive difference of \$23,155. Certified salaries (111-139) were \$9,947 under plan and classified salaries (141-172) were \$13,208 under plan as well. 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 again this month by design.

After reviewing the program we noticed that it cannot be changed after it has been run and we have decided to run it quarterly in the event a record needs to be changed (mostly because of COVID).

The primary reason for the positive difference of \$9,947 in certified salaries is a result of the positive difference in supplemental contracts (113) of \$12,160. The primary reason for the positive difference of \$13,208 in classified salaries is a result of the combination of the positive differences in regular salaries (141), substitutes (142), overtime (144) and the negative difference in supplemental contracts (143). The combination of these differences is \$9,958 [positive].

Through December, the spending plan reflected an estimate of \$11,637,260 and actual salary expenditures are \$11,506,607, which is a positive difference of \$130,653. Certified salaries (111-139) are \$73,130 under plan and classified salaries (141-172) are \$57,523 under plan as well.

The positive difference of \$73,130 in certified salaries is primarily a result of the positive difference of \$68,296 in supplemental contracts (113). The positive difference of \$57,523 in classified salaries is primarily a result of the positive difference in substitutes (142) of \$50,796.

Benefits:

The spending plan reflected an estimate this month of \$850,615 and actual benefit expenditures were \$831,908, which is a positive difference of \$18,707. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$4,471 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$14,107 under plan as well.

Through December, the spending plan reflected an estimate of \$5,113,177 and actual benefit expenditures are \$5,020,502, which is a positive difference of \$92,675. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$39,315 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$53,359 under plan as well.

Contracted Services:

The spending plan reflected an estimate this month of \$567,150 and actual expenditures were \$444,416, which is a positive difference of \$122,734. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were two (2) line accounts which had a difference of \$35,000 or more. Electricity services (451) had a positive difference of \$38,095 [which is an issue of timing of payment] and tuitions (471) had a positive difference of \$92,254 [which is also an issue of timing].

Through December, the spending plan reflected an estimate of \$2,335,612 and actual expenditures are \$2,294,352, which is a positive difference of \$41,260. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. However, there are five (5) line accounts that have a difference of \$40,000 or more. Data processing services (416) has a positive difference of \$40,000, other professional services (419) has a negative difference of \$49,574, electricity services (451) has a positive difference of \$44,963, tuitions (471) has a negative difference of \$92,397 and special education tuition (475) has a positive difference of \$58,841. These five (5) combined have a positive difference of only \$1,833. For the most part, I believe that all of these differences are a result of timing.

Materials/Supplies:

The spending plan reflected an estimate this month of \$64,750 and actual expenditures were \$44,343, which is a positive difference of \$20,407. Like contracted services, there

were many insignificant positive and negative differences throughout this expenditure category. However, there was only one (1) line account which had a difference of more than \$10,000. Custodial/Maintenance supplies (572) had a negative difference of \$11,359. In total, there were only three (3) line accounts which had a negative difference [combining for a negative difference of \$11,682] and eleven (11) line accounts which had a positive difference [combining for a positive difference of \$32,089].

Through December, the spending plan reflected an estimate of \$649,673 and actual expenditures are \$731,724, which is a negative difference of \$82,051. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. However, there are three (3) line accounts which have a difference of more than \$40,000. Other general supplies (519) has a negative difference of \$124,676, bus fuel (582) has a positive difference of \$43,651 and other supplies/materials (590) has a negative difference of \$42,299. Both of the negative differences are a result of payments made against encumbered purchase orders from last fiscal year and the positive difference is a result less need for bus fuel than originally anticipated through the first half of the fiscal year.

Equipment:

The spending plan reflected an estimate this month of \$20,000 and actual expenditures were \$26,985, which is a negative difference of \$6,985.

Through December, the spending plan reflected an estimate of \$114,150 and actual expenditures are \$62,615, which is a positive difference of \$51,535. 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 \$21,500 and actual expenditures were \$4,589, which is a positive difference of \$16,911. Like the previous two (2) expenditure categories, there were many insignificant positive and negative differences throughout this expenditure category. However, this month there were no line accounts with a negative difference and six (6) line accounts with a positive difference. Of those six (6), two (2) had a positive difference of \$5,000 or more. Audit charges (843) has a positive difference of \$5,000 [this is merely a result of timing] and miscellaneous (899) also has a positive difference of \$5,000.

Through December, the spending plan reflected an estimate of \$379,000 and actual expenditures are \$314,473, which is a positive difference of \$64,527. As is typically the case, there are insignificant positive and negative differences throughout this expenditure category. However, there are only two (2) line accounts which have a negative difference [memberships (841) and performance bonds (853)] and combined have a negative difference of \$3,104. There are nine (9) line accounts which have a positive difference and of those nine (9), six (6) have positive differences of more than \$5,000. Shipping charges (842) has a positive difference of \$5,824, audit charges (843) has a positive difference of \$14,000, property tax collection fees (845) has a positive difference of \$7,408, financial institution charges (848) has a positive difference of \$9,384, liability insurance (851) has a positive difference of \$19,317 and miscellaneous (899) has a positive difference of \$5,456. These six (6) combined have a positive difference of \$61,389. In only one (1) of these cases [audit charges], do I believe there is an issue of timing. In the remaining five (5), I believe the positive difference is more a result of an over-estimation of these expenditure types.

Ending Cash Balance:

The ending cash balance for December was estimated to be \$8,744,861 and the actual ending cash balance was \$10,705,648, which is a positive difference of \$1,960,787. Revenue for the month was \$622,416 over plan and expenditures were about \$195,000 under plan.

Through December, revenue is about \$1.67 million over plan and expenditures are about \$294,000 under plan. The current positive ending cash balance difference of nearly \$2 million is primarily a result of positive differences in real estate taxes of \$485,903, miscellaneous of \$559,135, state foundation of \$365,981 and non-operational revenue of \$209,608, which combined is a positive difference of just over \$1.6 million.

With the conclusion of December, the second quarter of the fiscal year comes to an end. Although we are halfway through the fiscal year and nearly \$2 million ahead of our plan, there are six (6) months left in the fiscal year and there still remains a great deal of uncertainty for the future. However, I am extremely pleased with how well we are doing thus far and hope that our financial good fortune continues.

Now that the second quarter has come to an end, I will begin preparing the second quarter financial evaluation summary report like I have at the end of each quarter during my tenure. I expect to have this report completed by the end of January.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: DECEMBER 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	11,935,408	13,078,850	1,143,442	16,358,833	18,648,000	2,289,167	11,352,890	11,352,890	0	11,338,823	11,338,823	0
Revenue Sources:												
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	52,829	35,329	134,900	176,398	41,498	341,600	367,897	26,297	509,000	519,226	10,226
Earnings on Investments	12,400	8,721	(3,679)	47,000	39,482	(7,518)	114,600	106,829	(7,771)	185,000	241,127	56,127
Classroom Fees	9,000	3,695	(5,305)	40,000	41,602	1,602	70,000	76,478	6,478	0	0	0
Miscellaneous	1,800	545,072	543,272	12,500	556,402	543,902	15,425	574,560	559,135	15,000	32,330	17,330
Revenue-in-Lieu	0	0	0	0	0	0	200,000	200,998	998	200,000	202,141	2,141
State Foundation	245,833	294,991	49,158	737,500	973,435	235,935	1,475,000	1,840,981	365,981	1,976,460	1,966,001	(10,459)
Homestead & Rollback	0	0	0	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	870	918	48	36,740	44,467	7,727	71,980	75,671	3,691
Federal - Medicaid	800	4,425	3,625	800	9,685	8,885	2,800	15,526	12,726	6,000	3,728	(2,272)
Non-Operational	0	0	0	0	154,776	154,776	204,000	413,608	209,608	210,000	218,090	8,090
Total Revenue	287,623	910,039	622,416	2,627,225	1,952,698	(674,527)	18,081,243	19,748,302	1,667,059	18,722,762	19,027,543	304,781
Expenditure Categories:												
Salaries	1,954,155	1,931,000	23,155	5,922,115	5,885,484	36,631	11,637,260	11,506,607	130,653	11,378,500	11,289,436	89,064
Benefits	850,615	831,908	18,707	2,552,532	2,487,734	64,798	5,113,577	5,020,773	92,804	4,721,329	4,631,078	90,251
Contracted Services	567,150	444,416	122,734	1,305,650	1,319,158	(13,508)	2,335,612	2,294,352	41,260	2,630,245	2,530,445	99,800
Supplies/Materials	64,750	44,343	20,407	303,400	135,840	167,560	649,673	731,724	(82,051)	521,400	513,182	8,218
New Equipment	20,000	26,985	(6,985)	100,000	43,832	56,168	114,150	62,615	51,535	276,150	258,544	17,606
Dues, Fees, Other	21,500	4,589	16,911	57,500	23,002	34,498	379,000	314,473	64,527	415,890	353,673	62,217
Other Non-Operating	0	0	0	0	0	0	460,000	465,000	(5,000)	0	0	0
Total Expenditures	3,478,170	3,283,241	194,929	10,241,197	9,895,050	346,147	20,689,272	20,395,544	293,728	19,943,514	19,576,358	367,156
Financial Condition this Month	(3,190,547)	(2,373,202)	817,345	(7,613,972)	(7,942,352)	(328,380)	(2,608,029)	(647,242)	1,960,787	(1,220,752)	(548,815)	671,937
Ending Cash Balance	8,744,861	10,705,648	1,960,787	8,744,861	10,705,648	1,960,787	8,744,861	10,705,648	1,960,787	10,118,071	10,790,008	671,937

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,373,870	1,383,485	(9,615)	4,131,760	3,994,798	136,962	8,180,995	8,045,619	135,376
112 - Substitutes	40,000	34,098	5,902	121,000	110,250	10,750	154,000	137,039	16,961
113 - Supplemental Contr.	40,000	27,840	12,160	210,000	154,210	55,790	286,000	217,704	68,296
119 - Other Cert. Salaries	1,500	0	1,500	3,000	2,174	826	14,900	9,148	5,752
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)
TOTAL - CERTIFIED	1,455,370	1,445,423	9,947	4,465,760	4,413,342	52,418	8,765,895	8,692,765	73,130

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	431,948	16,962	1,346,730	1,197,467	149,263	2,641,240	2,470,054	171,186
142 - Substitutes	13,600	6,627	6,973	42,550	17,528	25,022	103,950	53,154	50,796
143 - Supplemental Contr.	10,000	30,524	(20,524)	20,000	101,862	(81,862)	49,000	106,544	(57,544)
144 - Overtime	11,900	5,353	6,547	32,700	17,944	14,756	44,200	22,847	21,353
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	14,375	11,125	3,250	14,375	11,125	3,250	14,375	11,125	3,250
172 - Student Workers	0	0	0	0	0	0	4,500	5,329	(829)
TOTAL - CLASSIFIED	498,785	485,577	13,208	1,456,355	1,472,142	(15,787)	2,871,365	2,813,842	57,523

GRAND TOTAL - SALARIES	1,954,155	1,931,000	23,155	5,922,115	5,885,484	36,631	11,637,260	11,506,607	130,653
-------------------------------	------------------	------------------	---------------	------------------	------------------	---------------	-------------------	-------------------	----------------

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - DECEMBER 2020

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,055	202,876	3,179	618,273	608,625	9,648	1,236,379	1,216,808	19,571
212 - STRS Pick-up	11,743	11,843	(101)	35,228	35,529	(302)	69,379	69,949	(570)
213 - Medicare Pick-up	1,521	1,509	12	4,564	4,527	37	8,988	8,917	71
239 - Spousal Reimburse.	0	415	(415)	0	415	(415)	0	415	(415)
241 - Hospitalization	287,633	289,571	(1,938)	862,899	867,664	(4,765)	1,731,767	1,735,393	(3,626)
242 - Life Insurance	1,066	849	217	3,198	2,547	651	6,349	6,264	85
243 - Dental	18,305	18,300	5	54,915	54,900	15	110,480	110,104	376
244 - Vision	2,215	2,195	20	6,645	6,494	151	13,350	13,021	329
249 - Medicare	20,749	20,012	737	63,690	61,155	2,535	124,986	118,458	6,528
261 - Worker's Comp	10,336	10,259	77	31,705	31,243	462	62,249	60,793	1,456
281 - Unemployment	5,025	2,347	2,678	15,075	2,347	12,728	20,100	4,589	15,511
TOTAL - CERTIFIED	564,647	560,176	4,471	1,696,191	1,675,446	20,745	3,384,026	3,344,711	39,315

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	75,000	73,373	1,627	225,000	218,864	6,136	504,998	504,406	592
222 - SERS Pick-up	11,242	11,098	144	33,671	33,348	323	67,166	66,361	805
223 - Medicare Pick-up	1,482	1,405	77	4,438	4,222	216	8,854	8,404	450
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	173,520	164,003	9,517	520,560	490,411	30,149	1,007,000	966,438	40,562
252 - Life Insurance	745	593	152	2,235	1,763	472	4,355	4,103	252
253 - Dental	10,615	10,016	599	31,845	29,980	1,865	61,820	59,165	2,655
254 - Vision	1,350	1,292	58	4,050	3,817	233	7,825	7,456	369
259 - Medicare	7,232	6,381	851	21,117	19,396	1,721	41,533	36,827	4,706
262 - Worker's Comp	3,491	3,398	93	10,194	10,314	(120)	20,100	19,657	443
282 - Unemployment	890	(98)	988	2,830	(98)	2,928	5,500	2,974	2,526
TOTAL - CLASSIFIED	285,568	271,461	14,107	855,941	812,017	43,924	1,729,150	1,675,791	53,359
GRAND TOTAL - BENEFITS	850,215	831,637	18,578	2,552,132	2,487,463	64,669	5,113,177	5,020,502	92,675

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: DECEMBER 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	7,248	(5,248)	6,000	14,422	(8,422)	8,000	14,722	(6,722)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	1,000	0	1,000	2,000	246	1,754	2,500	1,557	943
416 - Data Processing Services	0	0	0	40,000	0	40,000	40,000	0	40,000
418 - Legal Services	3,000	343	2,657	11,000	5,809	5,191	22,000	14,803	7,197
419 - Other Prof. & Tech. Services	41,000	69,023	(28,023)	123,000	203,996	(80,996)	254,628	304,202	(49,574)
422 - Garbage Removal	1,800	1,680	120	5,400	5,040	360	10,800	10,132	668
423 - Repair & Maintenance Services	8,000	1,710	6,290	24,000	27,728	(3,728)	84,000	98,834	(14,834)
424 - Property & Fleet Insurance	0	0	0	0	0	0	123,000	130,563	(7,563)
425 - Rentals	0	591	(591)	2,000	2,119	(119)	5,000	6,181	(1,181)
426 - Lease Purchase Agreements	0	0	0	4,050	0	4,050	94,050	87,696	6,354
431 - Certified Mileage	2,500	45	2,455	4,500	945	3,555	7,659	1,823	5,836
432 - Cert. Meeting Expenses	1,000	100	900	4,000	244	3,756	7,200	1,370	5,830
433 - Non-Cert. Mileage	500	27	473	3,000	27	2,973	4,025	752	3,273
434 - Non-Cert. Meeting Expenses	350	0	350	1,000	0	1,000	1,600	89	1,511
439 - Other Travel/Mtg. Expenses	0	120	(120)	0	120	(120)	500	761	(261)
441 - Telephone Services	3,000	379	2,621	7,100	3,733	3,367	13,250	15,106	(1,856)
443 - Postage	0	792	(792)	1,000	2,716	(1,716)	12,000	13,040	(1,040)
444 - Postage Machine Rental	0	135	(135)	1,300	1,026	274	2,600	2,406	194
445 - Messenger Service	200	0	200	400	0	400	400	0	400
446 - Advertising	0	77	(77)	0	77	(77)	0	77	(77)
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	42,500	4,405	38,095	139,500	82,230	57,270	282,000	237,037	44,963
452 - Water & Sewer Services	7,000	6,828	172	14,000	13,656	344	21,000	20,484	516
453 - Gas Services	14,000	12,072	1,928	34,000	30,896	3,104	65,500	62,816	2,684
461 - Printing & Binding	0	145	(145)	2,500	2,140	360	14,000	11,300	2,700
469 - Other Craft/Trade Services	0	226	(226)	0	226	(226)	8,500	429	8,071
471 - Tuition to other Districts	350,000	257,746	92,254	600,000	690,105	(90,105)	720,000	812,397	(92,397)
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	47,000	35,183	11,817	146,000	98,462	47,538	281,000	222,159	58,841
476 - Vocational Ed. Tuition	5,400	10,182	(4,782)	16,200	26,002	(9,802)	32,400	41,679	(9,279)
477 - Open Enrollment Tuition	6,500	6,819	(319)	22,500	20,346	2,154	44,000	39,352	4,648
478 - Community Schools	10,400	10,533	(133)	31,200	29,388	1,812	62,400	50,483	11,917
479 - Other Tuitions	10,000	9,248	752	30,000	27,005	2,995	70,250	59,644	10,606
483 - Purchased Student Transp.	10,000	8,759	1,241	30,000	30,454	(454)	41,350	32,458	8,892
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
Total Contracted Services	567,150	444,416	122,734	1,305,650	1,319,158	(13,508)	2,335,612	2,294,352	41,260

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - MATERIALS/SUPPLIES & DUES/FEES
FOR THE MONTH ENDED: DECEMBER 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	4,941	5,059	45,000	28,803	16,197	84,823	60,544	24,279
512 - Office Supplies	3,000	2,565	435	10,000	8,703	1,297	20,000	17,769	2,231
514 - Health & Hygiene Supplies	500	0	500	500	419	81	1,500	1,053	447
516 - Software Materials	5,000	2,938	2,062	35,000	36,869	(1,869)	70,700	64,165	6,535
519 - Other General Supplies	2,000	408	1,592	7,000	(66,673)	73,673	20,250	144,926	(124,676)
521 - New Textbooks	5,000	0	5,000	20,000	1,188	18,812	20,000	2,565	17,435
522 - Replacement Textbooks	0	0	0	900	0	900	900	0	900
523 - Rebinding Textbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	0	199	(199)	11,500	26,731	(15,231)	81,500	109,681	(28,181)
526 - Textbooks - CCP	0	0	0	15,000	479	14,521	16,000	3,540	12,460
531 - Library Books	0	0	0	1,000	843	157	2,000	2,674	(674)
542 - Periodicals	0	0	0	1,000	371	629	1,000	579	421
543 - Electronic Media	0	0	0	800	0	800	800	0	800
546 - Digital Subscriptions/Site Lic.	0	0	0	0	135	(135)	4,500	3,935	565
551 - Consumable Supplies (Fees)	0	124	(124)	5,000	8,253	(3,253)	27,000	25,408	1,592
559 - Replacement Items - PE	0	0	0	500	0	500	500	0	500
569 - Other Food Items	750	586	164	2,700	1,720	980	5,700	7,054	(1,354)
572 - Cust & Maint. Supplies	5,000	16,359	(11,359)	40,000	43,021	(3,021)	95,000	95,312	(312)
573 - Furniture	0	0	0	1,000	0	1,000	1,000	0	1,000
581 - Bus Supplies	10,000	5,441	4,559	21,000	21,067	(67)	42,000	47,712	(5,712)
582 - Bus Fuel	20,000	10,976	9,024	65,000	35,156	29,844	92,000	48,349	43,651
583 - Tires & Tubes	3,000	576	2,424	5,000	1,303	3,697	12,000	3,659	8,341
590 - Other Supplies/Materials	500	(770)	1,270	15,500	(12,548)	28,048	50,500	92,799	(42,299)
Total Materials/Supplies	64,750	44,343	20,407	303,400	135,840	167,560	649,673	731,724	(82,051)

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	0	0	2,000	3,518	(1,518)	10,000	12,793	(2,793)
842 - Shipping Charges	1,000	34	966	4,000	487	3,513	8,000	2,176	5,824
843 - Audit Charges	5,000	0	5,000	14,000	0	14,000	14,000	0	14,000
844 - County ESC Deduction	1,500	1,387	113	4,500	4,161	339	9,000	8,433	567
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	2,218	3,782	18,000	9,341	8,659	29,000	19,616	9,384
849 - Other Dues/Fees	1,500	315	1,185	4,500	3,798	702	9,500	7,207	2,293
851 - Liability Insurance	0	0	0	0	0	0	61,000	41,683	19,317
853 - Performance Bonds	0	0	0	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	1,000	635	365	5,000	1,370	3,630	7,000	3,618	3,382
899 - Miscellaneous	5,500	0	5,500	5,500	16	5,484	5,500	44	5,456
Total Dues & Fees	21,500	4,589	16,911	57,500	23,002	34,498	379,000	314,473	64,527