



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

To: Kenston Board of Education
From: Paul J. Pestello, Treasurer
Re: Spending Plan Overview – January 2021
Date: February 2, 2021

REVENUE:

Real Estate Taxes:

The spending plan reflected an estimate this month of \$1 million and actual revenue was \$663,646, which is a negative difference of \$336,354. The first advance in January has typically been under \$1 million. Below is what was received in the recent past:

January 2021	\$663,646
January 2020	\$861,134
January 2019	\$717,700
January 2018	\$ 0
January 2017	\$1,220,600

Through January, the spending plan reflected an estimate of \$14,967,423 and actual revenue was \$15,116,972, which is a positive difference of \$149,549.

Tuition Fees:

The spending plan reflected an estimate this month of \$99,900 and actual revenue was \$62,919, which is a negative difference of \$36,981. The primary reason for the negative difference is a result of the negative difference of \$37,161 in All Day Kindergarten tuition [an issue of timing].

During last quarter, this revenue source 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 in December there was a positive difference of \$35,329. In large part, these differences were in All Day Kindergarten. Given that this month there was a negative difference of just over \$37,000, I am inclined to believe that this is an issue of timing and should be resolved by the end of February.

Through January, the spending plan reflected an estimate of \$441,500 and actual revenue was \$430,816, which is a negative difference of \$10,684. The main reason for the negative 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] and the negative difference in All Day Kindergarten of \$31,844 [which is believed to be an issue of timing].

Earnings on Investments:

The spending plan reflected an estimate this month of \$15,000 and actual investment earnings were \$7,164, which is a negative difference of \$7,836. Below is the investment data for January:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$3,000	\$389	(\$2,611)
5/3 CD's	\$10,400	\$6,080	(\$4,380)
Chase Bank – MMA	\$ 0	\$ 1	\$ 1
First Nat'l Bank –MMA	\$1,600	\$697	(\$903)
Wells Fargo – CD's	\$ 0	(\$ 4)	(\$4)
Wells Fargo – MMA	\$ 0	\$ 1	\$ 1
Total	<u>\$15,000</u>	<u>\$7,164</u>	<u>(\$7,836)</u>

As investment rates continue to drop, it is not surprising to see negative differences especially at Star Ohio and First National Bank. The negative difference of \$4,380 related to 5/3 CD's is a result of the timing in which interest is paid with respect to a few CD's. In a few instances, the interest payable date is January 31st which is a Sunday. The interest will post on February 1st and will be included in February's total interest earnings [expect to see a positive difference in February].

Through January, the spending plan reflected an estimate of \$129,600 and actual investment earnings was \$113,993, which is a negative difference of \$15,607. Below is the investment data through January:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$27,500	\$17,507	(\$9,993)
5/3 CD's	\$94,100	\$91,025	(\$3,075)
Chase Bank – MMA	\$ 0	\$21	\$21
First Nat'l Bank –MMA	\$7,000	\$4,804	(\$2,196)
Wells Fargo – CD's	\$1,000	\$627	(\$373)
Wells Fargo – MMA	\$ 0	\$9	\$9
Total	<u>\$129,600</u>	<u>\$113,993</u>	<u>(\$15,607)</u>

The earnings rate at Star Ohio was .55% at the beginning of July and has fallen to .09% at the end of January. The earning rate at First National Bank was .50% at the beginning of July and has fallen to .25% at the end of January. I would not be surprised to see negative differences in both of these in each month for the remainder of the fiscal year and would also not be surprised that by the end of June, the combined negative difference could be as high as \$35,000.

Classroom Fees:

The spending plan reflected an estimate this month of \$8,000 and actual revenue was \$4,002, which is a negative difference of \$3,998. 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 January:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$3,000	\$1,637	(\$1,363)
Unpaid Prior SY Fees	\$ 0	\$ 0	\$ 0

Chrome Book Insurance	\$5,000	\$1,965	(\$3,035)
Graduation Fee	<u>\$ 0</u>	<u>\$400</u>	<u>\$400</u>
Total	\$9,000	\$4,002	(\$3,998)

Through January, the spending plan reflected an estimate of \$78,000 and actual revenue was \$80,480, which is a positive difference of \$2,480. Below is the data through January:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$26,000	\$28,964	\$2,964
Unpaid Prior SY Fees	\$ 0	\$1,202	\$1,202
Chrome Book Insurance	\$50,000	\$45,305	(\$4,695)
Graduation Fee	<u>\$2,000</u>	<u>\$5,009</u>	<u>\$3,009</u>
Total	\$78,000	\$80,480	\$2,480

Miscellaneous

The spending plan reflected an estimate this month of \$2,800 and actual revenue was \$17,415, which is a positive difference of \$14,615. The main reason for the positive difference is a result of the receipt of \$9,915.95 from the Bureau of Worker's Compensation. This amount was deducted from the large dividend check we received in December. The BWC assumed that we did not pay our premium in full at the time the dividend was issued when in fact we did, thus they refunded the December invoice amount to us in January. We also received a "Go Green" discount of 2% [\$2,912] for paying our BWC "true up" amount electronically.

Through January, the spending plan reflected an estimate of \$18,225 and actual revenue was \$591,975, which is a positive difference of \$573,750. 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 \$563,232, the bulk of which [\$553,625] is the dividend amount from the BWC.

State Foundation:

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$293,559, which is a positive difference of \$47,726. You may recall that there has been a significant positive difference in each month so far this fiscal year.

Through January, the spending plan reflected an estimate of \$1,720,833 and actual State Foundation funding received was \$2,134,540, which is a positive difference of \$413,707. 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.

Late in January, the Governor signed an Executive Order restoring significant revenue to school districts. Based on that order, our district is expected to receive just under \$3,785,000 [inclusive of the \$82,000 adjustment related to last fiscal year] during this fiscal year. 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]. I anticipate this revenue source will have a positive difference of nearly \$850,000 by the end of June 2021.

Homestead and Rollback Reimbursement

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

Through January, the spending plan reflected an estimate of \$1,653,655 and actual revenue received was \$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 \$73,852, which is a positive difference of \$73,562. For the most part, each month we receive revenue from only two (2) sources: Economic Disadvantaged funding and Career Technical Education funding. However, this month we received \$73,456 from the Casino Tax. The spending plan reflected an estimate in February of \$36,000 [reflective of a COVID related reduction of 50% from what was received the year before].

Through January, the spending plan reflected an estimate of \$37,030 and actual revenue received was \$118,319, which is a positive difference of \$81,289. Below is the data through January:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Casino Tax	\$35,000	\$110,048	\$75,048
Motor Fuel Tax Reimb.	\$ 0	\$6,129	\$6,129
Economic Disadvantaged	\$1,575	\$1,666	\$91
Special Education Reimb.	\$ 0	\$ 0	\$ 0
Career Technical	\$455	\$476	\$21
Total	<u>\$37,030</u>	<u>\$118,319</u>	<u>\$81,289</u>

Clearly as a result of timing with respect to the Casino Tax revenue, the positive difference in this revenue source is closer to \$45,000.

Federal Sources:

The spending plan reflected an estimate this month of \$700 and actual revenue received from the Medicaid reimbursement program was \$16.

Through January, the spending plan reflected an estimate of \$3,500 and actual revenue received was \$15,542, which is a positive difference of \$12,042.

Non-Operational Sources:

The spending plan did not reflect an estimate this month, but actual receipts were \$11,172. This month we received \$9,215 from Ohio Schools Council which represented the overpayment related to the difference between our actual gas [heat] consumption and what we paid on a monthly budget basis for last fiscal year.

Through January, the spending plan reflected an estimate of \$204,000 and actual revenue received was \$424,780, which is a positive difference of \$220,780. Below is the data through January:

	<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	\$249,691	\$174,691
Total	<u>\$204,000</u>	<u>\$424,780</u>	<u>\$220,780</u>

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$2,128,440 and actual salaries were \$2,068,196, which is a positive difference of \$60,244. Certified salaries (111-139) were \$12,272 under plan and classified salaries (141-172) were \$47,972 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 (identification of absences because of COVID).

The primary reason for the positive difference of \$12,272 in certified salaries is a result of the positive difference in substitutes (112) of \$10,618. The primary reason for the positive difference of \$47,972 in classified salaries is a result of the positive differences in all classified salary accounts with the exception of other salaries (149). Substitutes (142) and Overtime (144) combined were under plan by \$21,488 and have both been under plan every month so far. Supplemental contracts (143) was just over \$9,000 under plan this month and that is most likely a result of timing. Regular salaries (141) were under plan by almost \$17,000 and that is primarily in the area of transportation which was \$14,750 under plan this month.

Through January, the spending plan reflected an estimate of \$13,765,700 and actual salary expenditures were \$13,574,803, which is a positive difference of \$190,897. Certified salaries (111-139) are \$85,402 under plan and classified salaries (141-172) are \$105,495 under plan as well.

The positive difference of \$85,402 in certified salaries is primarily a result of the positive difference of \$66,905 in supplemental contracts (113). The positive difference of \$105,495 in classified salaries is primarily a result of the positive differences in substitutes (142) of \$61,394 and overtime (144) of \$32,243.

Benefits:

The spending plan reflected an estimate this month of \$880,838 and actual benefit expenditures were \$859,139, which is a positive difference of \$21,699. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$8,070 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$13,629 under plan as well.

Through January, the spending plan reflected an estimate of \$5,994,014 and actual benefit expenditures were \$5,879,641, which is a positive difference of \$114,373. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$47,385 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$66,988 under plan as well.

Contracted Services:

The spending plan reflected an estimate this month of \$391,250 and actual expenditures were \$406,373, which is a negative difference of \$15,123. 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 negative difference of \$42,969 [which is an issue of timing of payment], tuitions (471) had a negative difference of \$55,826 [timing issue] and other tuitions (479) had a positive difference of \$64,875 [timing issue].

Through January, the spending plan reflected an estimate of \$2,726,862 and actual expenditures were \$2,700,725, which is a positive difference of \$26,137. 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. Other professional services (419) has a negative difference of \$55,779, electricity services (451) has a positive difference of \$46,910, tuitions (471) has a negative difference of \$148,223, special education tuition (475) has a positive difference of \$75,264 and other tuitions (479) has a positive difference of \$75,391. These five (5) combined have a negative difference of \$6,437. For the most part, I believe most, if not all, of these differences are a result of timing.

Materials/Supplies:

The spending plan reflected an estimate this month of \$83,000 and actual expenditures were actually negative \$56,810, which is a positive difference of \$139,810. 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 \$20,000. Other supplies (590) had a positive difference of \$86,642 which was a result of moving [recoding] \$86,642 in COVID expenditures from the General Fund to the ESSER Fund [Fund 507]. Additionally, \$13,460 was moved [recoded] from other supplies (519) from the General Fund to the ESSER Fund [Fund 507] as well. By moving just over \$100,000 of expenditures from this category to a different fund, caused this expenditure category to experience monthly expenditures of less than zero (negative expenditures). Actual expenditures in other material/supplies line accounts were \$43,292.

Through January, the spending plan reflected an estimate of \$732,673 and actual expenditures were \$674,914, which is a positive difference of \$57,759. 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 \$109,814, bus fuel (582) has a positive difference of \$54,656 and other supplies/materials (590) has a positive difference of \$44,343. The negative difference in other general supplies (519) is a result of payments made against encumbered purchase orders from last fiscal year. The positive difference in bus fuel (582) is a result less need for bus fuel than originally anticipated so far this fiscal year. The positive difference in other supplies (590) is primarily a result of moving COVID expenditures paid during this fiscal year [a large amount from carry over encumbrances from last fiscal year] to the ESSER Fund (Fund 507).

Equipment:

The spending plan did not reflect an estimate this month, but actual expenditures were \$14,140. This is merely an result of timing more than anything else.

Through January, the spending plan reflected an estimate of \$114,150 and actual expenditures were \$76,755, which is a positive difference of \$37,395. 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 \$31,000 and actual expenditures were \$21,343, which is a positive difference of \$9,657. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, this month there were two (2) line accounts with a difference of \$2,500 or more. Audit charges (843) had a positive difference of \$4,500 [timing issue] and tax assessments (870) had a positive difference of \$2,500 [over estimation].

Through January, the spending plan reflected an estimate of \$410,000 and actual expenditures were \$335,816, which is a positive difference of \$74,184. As is typically the case, there are insignificant positive and negative differences throughout this expenditure category. However, memberships (841) is the only line account which has a negative difference and that amount is less than \$4,000. There are eleven (11) line accounts which have a positive difference and of those eleven (11), three (3) have a positive difference greater than \$10,000. Audit charges (843) has a positive difference of \$18,500, financial institution charges (848) has a positive difference of \$11,732 and liability insurance (851) has a positive difference of \$19,317. With the exception of audit charges, I believe the positive differences are more a result of an over-estimation of these expenditure types than an issue of timing.

Ending Cash Balance:

The ending cash balance for January was estimated to be \$6,602,757 and the actual ending cash balance was \$8,527,101, which is a positive difference of \$1,924,344. Revenue for the month was \$238,712 under plan and expenditures were \$202,270 under plan.

Through January, revenue is about \$1.43 million over plan and expenditures are about \$496,000 under plan. The current positive ending cash balance difference of nearly \$1.925 million is primarily a result of positive differences in the following revenue sources: miscellaneous revenue \$573,816, state foundation \$413,707 and non-operational revenue \$220,780, which combined is a positive difference of just over \$1.2 million.

Based on current information we have, although there is no clear indication of what we can expect from real estate tax collections between now and when the final settlement arrives toward the end of March, I am rather confident that actual revenue received during the remaining months of the fiscal year will be significantly higher [about \$1 million more] than what is reflected in the spending plan. I am also rather confident that there will not be much difference between estimated and actual expenditures during the remaining months of the fiscal year. With that in mind, it is entirely possible that the actual ending cash balance at the end of this fiscal year could be as much as \$3 million or more higher than what is reflected in the spending plan. The estimated ending cash balance on June 30, 2021 reflected in the spending plan is \$6,154,890.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: JANUARY 2021

	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	8,744,861	10,705,648	1,960,787	8,744,861	10,705,648	1,960,787	11,352,890	11,352,890	0	11,338,823	11,338,823
Revenue Sources:												
Real Estate Taxes	1,000,000	663,646	(336,354)	1,000,000	663,646	(336,354)	14,967,423	15,116,972	149,549	14,907,550	14,980,284	72,734
Tuition Fees	99,900	62,919	(36,981)	99,900	62,919	(36,981)	441,500	430,816	(10,684)	526,500	542,284	15,784
Earnings on Investments	15,000	7,164	(7,836)	15,000	7,164	(7,836)	129,600	113,993	(15,607)	210,000	293,009	83,009
Classroom Fees	8,000	4,002	(3,998)	8,000	4,002	(3,998)	78,000	80,480	2,480	0	0	0
Miscellaneous	2,800	17,481	14,681	2,800	17,481	14,681	18,225	592,041	573,816	18,000	38,748	20,748
Revenue-in-Lieu	0	0	0	0	0	0	200,000	200,998	998	200,000	202,141	2,141
State Foundation	245,833	293,559	47,726	245,833	293,559	47,726	1,720,833	2,134,540	413,707	2,305,870	2,285,898	(19,972)
Homestead & Rollback	0	0	0	0	0	0	1,653,655	1,653,632	(23)	1,641,772	1,650,079	8,307
Other State	290	73,852	73,562	290	73,852	73,562	37,030	118,319	81,289	72,310	147,921	75,611
Federal - Medicaid	700	16	(684)	700	16	(684)	3,500	15,542	12,042	8,000	4,987	(3,013)
Non-Operational	0	11,172	11,172	0	11,172	11,172	204,000	424,780	220,780	210,000	239,482	29,482
Total Revenue	1,372,523	1,133,811	(238,712)	1,372,523	1,133,811	(238,712)	19,453,766	20,882,113	1,428,347	20,100,002	20,384,833	284,831
Expenditure Categories:												
Salaries	2,128,440	2,068,196	60,244	2,128,440	2,068,196	60,244	13,765,700	13,574,803	190,897	13,497,420	13,336,343	161,077
Benefits	880,938	859,116	21,822	880,938	859,116	21,822	5,994,514	5,879,889	114,625	5,546,104	5,443,801	102,303
Contracted Services	391,250	406,373	(15,123)	391,250	406,373	(15,123)	2,726,862	2,700,725	26,137	3,090,455	2,842,137	248,318
Supplies/Materials	83,000	(56,810)	139,810	83,000	(56,810)	139,810	732,673	674,914	57,759	608,600	579,249	29,351
New Equipment	0	14,140	(14,140)	0	14,140	(14,140)	114,150	76,755	37,395	281,150	266,171	14,979
Dues, Fees, Other	31,000	21,343	9,657	31,000	21,343	9,657	410,000	335,816	74,184	439,390	378,991	60,399
Other Non-Operating	0	0	0	0	0	0	460,000	465,000	(5,000)	0	0	0
Total Expenditures	3,514,628	3,312,358	202,270	3,514,628	3,312,358	202,270	24,203,899	23,707,902	495,997	23,463,119	22,846,692	616,428
Financial Condition this Month	(2,142,104)	(2,178,547)	(36,443)	(2,142,104)	(2,178,547)	(36,443)	(4,750,133)	(2,825,789)	1,924,344	(3,363,117)	(2,461,859)	901,259
Ending Cash Balance	6,602,757	8,527,101	1,924,344	6,602,757	8,527,101	1,924,344	6,602,757	8,527,101	1,924,344	7,975,706	8,876,964	901,259

**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - JANUARY 2021**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,484,905	1,482,839	2,066	1,484,905	1,482,839	2,066	9,665,900	9,528,458	137,442
112 - Substitutes	35,000	24,382	10,618	35,000	24,382	10,618	189,000	161,421	27,579
113 - Supplemental Contr.	17,500	18,891	(1,391)	17,500	18,891	(1,391)	303,500	236,595	66,905
119 - Other Cert. Salaries	1,000	21	979	1,000	21	979	15,900	9,169	6,731
121 - Sick Leave	0	0	0	0	0	0	0	100,709	(100,709)
122 - Personal Leave	0	0	0	0	0	0	0	9,386	(9,386)
123 - Vacation Leave	0	0	0	0	0	0	0	5,260	(5,260)
124 - Holiday Pay	0	0	0	0	0	0	0	0	0
125 - Professional Leave	0	0	0	0	0	0	0	17,914	(17,914)
127 - Jury Duty	0	0	0	0	0	0	0	0	0
129 - Other Pay	0	0	0	0	0	0	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	1,538,405	1,526,133	12,272	1,538,405	1,526,133	12,272	10,304,300	10,218,898	85,402

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	554,310	537,369	16,941	554,310	537,369	16,941	3,195,550	3,007,423	188,127
142 - Substitutes	13,800	3,202	10,598	13,800	3,202	10,598	117,750	56,356	61,394
143 - Supplemental Contr.	10,000	932	9,068	10,000	932	9,068	59,000	107,476	(48,476)
144 - Overtime	11,300	410	10,890	11,300	410	10,890	55,500	23,257	32,243
149 - Other Class. Salaries	0	150	(150)	0	150	(150)	7,100	4,343	2,757
151 - Sick Leave	0	0	0	0	0	0	0	38,457	(38,457)
152 - Personal Leave	0	0	0	0	0	0	0	6,444	(6,444)
153 - Vacation Leave	0	0	0	0	0	0	0	49,312	(49,312)
154 - Holiday Pay	0	0	0	0	0	0	0	0	0
155 - Professional Leave	0	0	0	0	0	0	0	885	(885)
157 - Jury Duty	0	0	0	0	0	0	0	0	0
159 - Other Pay	0	0	0	0	0	0	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	0	0	0	37,800	(37,800)
171 - Board of Education	625	0	625	625	0	625	15,000	11,125	3,875
172 - Student Workers	0	0	0	0	0	0	4,500	5,329	(829)
TOTAL - CLASSIFIED	590,035	542,063	47,972	590,035	542,063	47,972	3,461,400	3,355,905	105,495

GRAND TOTAL - SALARIES	2,128,440	2,068,196	60,244	2,128,440	2,068,196	60,244	13,765,700	13,574,803	190,897
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**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - JANUARY 2021**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,023	201,321	4,702	206,023	201,321	4,702	1,442,402	1,418,129	24,273
212 - STRS Pick-up	23,956	24,082	(126)	23,956	24,082	(126)	93,335	94,031	(696)
213 - Medicare Pick-up	3,103	3,145	(42)	3,103	3,145	(42)	12,091	12,062	29
239 - Spousal Reimburse.	0	(415)	415	0	(415)	415	0	0	0
241 - Hospitalization	287,633	288,327	(694)	287,633	288,327	(694)	2,019,400	2,023,720	(4,320)
242 - Life Insurance	1,066	845	221	1,066	845	221	7,415	7,109	306
243 - Dental	18,305	18,227	78	18,305	18,227	78	128,785	128,331	454
244 - Vision	2,215	2,195	20	2,215	2,195	20	15,565	15,216	349
249 - Medicare	21,927	21,181	746	21,927	21,181	746	146,912	139,639	7,273
261 - Worker's Comp	10,995	10,898	97	10,995	10,898	97	73,244	71,691	1,553
281 - Unemployment	5,025	2,372	2,653	5,025	2,372	2,653	25,125	6,961	18,164
TOTAL - CERTIFIED	580,248	572,178	8,070	580,248	572,178	8,070	3,964,274	3,916,889	47,385

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	75,000	73,720	1,280	75,000	73,720	1,280	579,998	578,126	1,872
222 - SERS Pick-up	22,781	22,649	132	22,781	22,649	132	89,947	89,010	937
223 - Medicare Pick-up	3,003	2,959	44	3,003	2,959	44	11,857	11,363	494
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	173,520	164,302	9,218	173,520	164,302	9,218	1,180,520	1,130,740	49,780
252 - Life Insurance	745	593	152	745	593	152	5,100	4,696	404
253 - Dental	10,615	10,030	585	10,615	10,030	585	72,435	69,195	3,240
254 - Vision	1,350	1,285	65	1,350	1,285	65	9,175	8,741	434
259 - Medicare	8,556	7,216	1,340	8,556	7,216	1,340	50,089	44,043	6,046
262 - Worker's Comp	4,130	3,796	334	4,130	3,796	334	24,230	23,453	777
282 - Unemployment	890	411	479	890	411	479	6,390	3,385	3,005
TOTAL - CLASSIFIED	300,590	286,961	13,629	300,590	286,961	13,629	2,029,740	1,962,752	66,988
GRAND TOTAL - BENEFITS	880,838	859,139	21,699	880,838	859,139	21,699	5,994,014	5,879,641	114,373

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: JANUARY 2021

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	7,028	(5,028)	2,000	7,028	(5,028)	10,000	21,750	(11,750)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	500	125	375	500	125	375	3,000	1,682	1,318
416 - Data Processing Services	0	42,969	(42,969)	0	42,969	(42,969)	40,000	42,969	(2,969)
418 - Legal Services	6,000	1,520	4,480	6,000	1,520	4,480	28,000	16,323	11,677
419 - Other Prof. & Tech. Services	51,000	57,205	(6,205)	51,000	57,205	(6,205)	305,628	361,407	(55,779)
422 - Garbage Removal	2,000	1,680	320	2,000	1,680	320	12,800	11,812	988
423 - Repair & Maintenance Services	5,000	8,922	(3,922)	5,000	8,922	(3,922)	89,000	107,756	(18,756)
424 - Property & Fleet Insurance	0	0	0	0	0	0	123,000	130,563	(7,563)
425 - Rentals	0	461	(461)	0	461	(461)	5,000	6,642	(1,642)
426 - Lease Purchase Agreements	0	0	0	0	0	0	94,050	87,696	6,354
431 - Certified Mileage	2,000	0	2,000	2,000	0	2,000	9,659	1,823	7,836
432 - Cert. Meeting Expenses	2,000	50	1,950	2,000	50	1,950	9,200	1,420	7,780
433 - Non-Cert. Mileage	500	143	357	500	143	357	4,525	895	3,630
434 - Non-Cert. Meeting Expenses	350	0	350	350	0	350	1,950	89	1,861
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	500	761	(261)
441 - Telephone Services	2,050	2,882	(832)	2,050	2,882	(832)	15,300	17,988	(2,688)
443 - Postage	0	0	0	0	0	0	12,000	13,040	(1,040)
444 - Postage Machine Rental	1,300	75	1,225	1,300	75	1,225	3,900	2,481	1,419
445 - Messenger Service	0	0	0	0	0	0	400	0	400
446 - Advertising	250	0	250	250	0	250	250	77	173
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	37,000	35,053	1,947	37,000	35,053	1,947	319,000	272,090	46,910
452 - Water & Sewer Services	0	0	0	0	0	0	21,000	20,484	516
453 - Gas Services	15,000	14,353	647	15,000	14,353	647	80,500	77,169	3,331
461 - Printing & Binding	5,000	0	5,000	5,000	0	5,000	19,000	11,300	7,700
469 - Other Craft/Trade Services	0	238	(238)	0	238	(238)	8,500	667	7,833
471 - Tuition to other Districts	100,000	155,826	(55,826)	100,000	155,826	(55,826)	820,000	968,223	(148,223)
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	52,000	35,577	16,423	52,000	35,577	16,423	333,000	257,736	75,264
476 - Vocational Ed. Tuition	5,400	7,815	(2,415)	5,400	7,815	(2,415)	37,800	49,494	(11,694)
477 - Open Enrollment Tuition	6,500	6,784	(284)	6,500	6,784	(284)	50,500	46,136	4,364
478 - Community Schools	10,400	10,157	243	10,400	10,157	243	72,800	60,640	12,160
479 - Other Tuitions	75,000	10,215	64,785	75,000	10,215	64,785	145,250	69,859	75,391
483 - Purchased Student Transp.	10,000	7,295	2,705	10,000	7,295	2,705	51,350	39,753	11,597
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
Total Contracted Services	391,250	406,373	(15,123)	391,250	406,373	(15,123)	2,726,862	2,700,725	26,137

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - MATERIALS/SUPPLIES & DUES/FEES
FOR THE MONTH ENDED: JANUARY 2021

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	11,000	3,705	7,295	11,000	3,705	7,295	95,823	64,249	31,574
512 - Office Supplies	4,000	1,272	2,728	4,000	1,272	2,728	24,000	19,041	4,959
514 - Health & Hygiene Supplies	0	0	0	0	0	0	1,500	1,053	447
516 - Software Materials	2,000	3,767	(1,767)	2,000	3,767	(1,767)	72,700	67,932	4,768
519 - Other General Supplies	2,000	(12,862)	14,862	2,000	(12,862)	14,862	22,250	132,064	(109,814)
521 - New Textbooks	10,000	0	10,000	10,000	0	10,000	30,000	2,565	27,435
522 - Replacement Textbooks	0	0	0	0	0	0	900	0	900
523 - Rebinding Textbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	0	240	(240)	0	240	(240)	81,500	109,921	(28,421)
526 - Textbooks - CCP	0	1,644	(1,644)	0	1,644	(1,644)	16,000	5,184	10,816
531 - Library Books	0	0	0	0	0	0	2,000	2,674	(674)
542 - Periodicals	0	0	0	0	0	0	1,000	579	421
543 - Electronic Media	0	0	0	0	0	0	800	0	800
546 - Digital Subscriptions/Site Lic.	0	0	0	0	0	0	4,500	3,935	565
551 - Consumable Supplies (Fees)	0	118	(118)	0	118	(118)	27,000	25,526	1,474
559 - Replacement Items - PE	0	0	0	0	0	0	500	0	500
569 - Other Food Items	1,000	99	901	1,000	99	901	6,700	7,153	(453)
572 - Cust & Maint. Supplies	20,000	13,898	6,102	20,000	13,898	6,102	115,000	109,210	5,790
573 - Furniture	0	0	0	0	0	0	1,000	0	1,000
581 - Bus Supplies	10,000	6,796	3,204	10,000	6,796	3,204	52,000	54,508	(2,508)
582 - Bus Fuel	20,000	8,995	11,005	20,000	8,995	11,005	112,000	57,344	54,656
583 - Tires & Tubes	3,000	2,160	840	3,000	2,160	840	15,000	5,819	9,181
590 - Other Supplies/Materials	0	(86,642)	86,642	0	(86,642)	86,642	50,500	6,157	44,343
Total Materials/Supplies	83,000	(56,810)	139,810	83,000	(56,810)	139,810	732,673	674,914	57,759

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	9,000	9,926	(926)	9,000	9,926	(926)	19,000	22,719	(3,719)
842 - Shipping Charges	0	124	(124)	0	124	(124)	8,000	2,300	5,700
843 - Audit Charges	9,000	4,500	4,500	9,000	4,500	4,500	23,000	4,500	18,500
844 - County ESC Deduction	1,500	1,387	113	1,500	1,387	113	10,500	9,820	680
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	5,000	2,652	2,348	5,000	2,652	2,348	34,000	22,268	11,732
849 - Other Dues/Fees	1,500	788	712	1,500	788	712	11,000	7,995	3,005
851 - Liability Insurance	0	0	0	0	0	0	61,000	41,683	19,317
853 - Performance Bonds	500	0	500	500	0	500	500	311	189
864 - Settlements	0	0	0	0	0	0	0	0	0
870 - Tax Assessments	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500
889 - Awards/Prizes	2,000	1,966	34	2,000	1,966	34	9,000	5,584	3,416
899 - Miscellaneous	0	0	0	0	0	0	5,500	44	5,456
Total Dues & Fees	31,000	21,343	9,657	31,000	21,343	9,657	410,000	335,816	74,184