



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

**To:** Kenston Board of Education  
**From:** Paul J. Pestello, Treasurer  
**Re:** Spending Plan Overview – February 2021  
**Date:** March 10, 2021

**REVENUE:**

***Real Estate Taxes:***

The spending plan reflected an estimate this month of \$6 million and actual revenue was \$13,113,744, which is a positive difference of \$7,113,744. Typically, we only receive one (1) advance in February but like in 2018, we received two (2) advances this February. Below is what was received in the month of February dating back to 2017:

February 2021	\$13,113,744
February 2020	\$5,926,935
February 2019	\$7,548,300
February 2018	\$11,800,309
February 2017	\$3,607,070

Through February, the spending plan reflected an estimate of \$20,967,423 and actual revenue was \$28,230,716, which is a positive difference of \$7,263,293. It is important to note that the spending plan reflects an estimate of just over \$7.8 million in March. However, given that we received so much in February, I am inclined to believe that we will receive something closer to \$1.5 million in March. Should that happen, this revenue source will be at least \$1 million higher than originally anticipated.

***Tuition Fees:***

The spending plan reflected an estimate this month of \$32,500 and actual revenue was \$49,431, which is a positive difference of \$16,931. The primary reason for the positive difference is a result of the positive difference of \$15,600 in All Day Kindergarten tuition [a result 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 last month there was a negative difference of just over \$37,000, I am inclined to believe that this month's positive difference supports the repeated issue of timing and should be nearly resolved by the end of March.

Through February, the spending plan reflected an estimate of \$474,000 and actual revenue was \$480,247, which is a positive difference of \$6,247. 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] and the negative difference in All Day Kindergarten of \$16,244 [which is believe to be an issue of timing].

**Earnings on Investments:**

The spending plan reflected an estimate this month of \$25,600 and actual investment earnings were \$20,087, which is a negative difference of \$5,513. Below is the investment data for February:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$4,000	\$581	(\$3,419)
5/3 CD's	\$20,000	\$18,831	(\$1,169)
Chase Bank – MMA	\$ 0	\$ 1	\$ 1
First Nat'l Bank –MMA	\$1,600	\$673	(\$927)
Wells Fargo – CD's	\$ 0	\$ 0	\$ 0
Wells Fargo – MMA	\$ 0	\$ 1	\$ 1
Total	<u>\$25,600</u>	<u>\$20,087</u>	<u>(\$5,513)</u>

Because investment rates have fallen drastically since July 2020, it is not surprising to see negative differences each month especially at Star Ohio and First National Bank. The negative difference of \$1,169 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 February 28<sup>th</sup> which is a Sunday. The interest on these few will post on March 1<sup>st</sup> and will be included in March's total interest earnings [expect to see a positive difference in March].

Through February, the spending plan reflected an estimate of \$155,200 and actual investment earnings were \$134,080, which is a negative difference of \$21,120. Below is the investment data through February:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$31,500	\$18,088	(\$13,412)
5/3 CD's	\$114,100	\$109,856	(\$4,244)
Chase Bank – MMA	\$ 0	\$22	\$22
First Nat'l Bank –MMA	\$8,600	\$5,477	(\$3,123)
Wells Fargo – CD's	\$1,000	\$627	(\$373)
Wells Fargo – MMA	\$ 0	\$10	\$10
Total	<u>\$155,200</u>	<u>\$134,080</u>	<u>(\$21,120)</u>

The earnings rate at Star Ohio was .55% at the beginning of July and has fallen to .09% at the end of February. The earning rate at First National Bank was .50% at the beginning of July and has fallen to .25% at the end of February. Lastly, with respect to 5/3/ CD interest, there is just over \$5,000 due at the end of February, which will be credited in March and will erase the current negative difference.

Unfortunately, based on what has occurred through February, I am confident that there will be negative differences in interest earnings from Star Ohio and First National Bank through the remainder of the fiscal year.

**Classroom Fees:**

The spending plan reflected an estimate this month of \$4,000 and actual revenue was \$794, which is a negative difference of \$3,206. 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 February:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$3,000	\$177	(\$2,823)
Unpaid Prior SY Fees	\$ 0	\$ 0	\$ 0
Chrome Book Insurance	\$ 0	\$517	\$517
Graduation Fee	<u>\$1,000</u>	<u>\$100</u>	<u>(\$900)</u>
Total	\$4,000	\$794	(\$3,206)

Through February, the spending plan reflected an estimate of \$82,000 and actual revenue was \$81,274, which is a negative difference of \$726. Below is the data through February:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$29,000	\$29,141	\$141
Unpaid Prior SY Fees	\$ 0	\$1,202	\$1,202
Chrome Book Insurance	\$50,000	\$45,822	(\$4,178)
Graduation Fee	<u>\$3,000</u>	<u>\$5,109</u>	<u>\$2,109</u>
Total	\$83,000	\$81,274	(\$726)

**Miscellaneous**

The spending plan reflected an estimate this month of \$3,250 and actual revenue was \$21,631, which is a positive difference of \$18,381. The reason for the positive difference is a result of a rebate we received in the amount of \$19,227 from the Bureau of Worker’s Compensation for our participation in the Group Retro Program. This rebate is a result of the overall positive performance of the entities who make up the Group.

Through February, the spending plan reflected an estimate of \$21,475 and actual revenue was \$613,606, which is a positive difference of \$592,131. 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] and rebates, all revenue sources have insignificant positive or negative differences. Miscellaneous revenue currently has a positive difference of \$563,277, the bulk of which or \$553,625 is the dividend amount we received from the BWC in December. The category of rebates and incentives currently has a positive difference of \$23,243, the bulk of which or \$19,227 is the rebate from the Group Retro Program.

**State Foundation:**

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$421,544, which is a positive difference of \$175,711. You may recall that there has been a significant positive difference in each month so far this fiscal year. However, the positive difference this month is about \$130,000 higher than it has been the past couple months. The reason for the significant positive difference this month is a result of the return of funding through the Executive Order signed by Governor DeWine at the end of January which will return more than \$180,000 during the months of February through June. The amount we received this month includes a “catch up” from July 2020 through January 2021. The remaining \$50,000 will be equally disbursed to us over the next four (4) months.

Through February, the spending plan reflected an estimate of \$1,966,667 and actual State Foundation funding received was \$2,556,084, which is a positive difference of \$589,417. 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 initial revenue estimate for this fiscal year from 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 this month from this source.

Through February, 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 \$36,290 and actual revenue received was \$306, which is a negative difference of \$35,984. 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 expected to receive \$36,000 from the Casino Tax, but received \$73,456 last month.

Through February, the spending plan reflected an estimate of \$73,320 and actual revenue received was \$118,625, which is a positive difference of \$45,305. Below is the data through February:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Casino Tax	\$71,000	\$110,048	\$39,048
Motor Fuel Tax Reimb.	\$ 0	\$6,129	\$6,129
Economic Disadvantaged	\$1,800	\$1,904	\$104
Special Education Reimb.	\$ 0	\$ 0	\$ 0
Career Technical	\$520	\$544	\$24
	<u>          </u>	<u>          </u>	<u>          </u>
Total	\$73,320	\$118,625	\$45,305

Clearly the main reason for the positive difference is a result of the funds we received from the Casino Tax. As a result of the pandemic, the estimate for this fiscal year from the Casino Tax was reduced by 50% from the amount we have received in the past. For the most part, we have received more than \$140,000, but less than \$150,000 each year prior to the pandemic.

**Federal Sources:**

The spending plan reflected an estimate this month of \$700 and actual revenue received from the Medicaid reimbursement program was \$1,788, which is a positive difference of \$1,088.

Through February, the spending plan reflected an estimate of \$4,200 and actual revenue received was \$17,330, which is a positive difference of \$13,130.

**Non-Operational Sources:**

The spending plan did not reflect an estimate this month, but actual receipts were \$2,306.

Through February, the spending plan reflected an estimate of \$204,000 and actual revenue received was \$427,086, which is a positive difference of \$223,086. Below is the data through February:

	<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	\$251,997	\$176,997
Total	\$204,000	\$427,086	\$223,086

**EXPENDITURES:**

**Salaries:**

The spending plan reflected an estimate this month of \$1,931,670 and actual salaries were \$1,817,737, which is a positive difference of \$113,933. Certified salaries (111-139) were \$77,214 under plan and classified salaries (141-172) were \$36,719 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 \$77,214 in certified salaries is a result “moving” the salary amount of \$68,483 for the virtual learning administrator from the General Fund (001) to the Student Wellness Fund (467). The primary reason for the positive difference of \$36,719 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 \$19,079 and have both been under plan every month so far. Supplemental contracts (143) was \$9,482 under plan this month and that is most likely a result of timing. Regular salaries (141) were under plan by almost \$8,233 and that is primarily in the area of transportation, which was \$7,025 under plan this month.

Through February, the spending plan reflected an estimate of \$15,697,370 and actual salary expenditures were \$15,392,540, which is a positive difference of \$304,830. Certified salaries (111-139) are \$162,616 under plan and classified salaries (141-172) are \$142,214 under plan as well.

The positive difference of \$162,616 in certified salaries is primarily a result of the positive differences in substitutes (112) and supplemental contracts (113), which combined are \$113,066 under plan. Additionally, moving almost \$68,500 in salaries related to the virtual learning administrator from the General Fund to the Student Wellness Fund contributed significantly to the positive difference of \$162,616. The positive difference of

\$142,214 in classified salaries is primarily a result of the positive differences in substitutes (142) of \$71,291 and overtime (144) of \$41,425.

**Benefits:**

The spending plan reflected an estimate this month of \$846,548 and actual benefit expenditures were \$817,590, which is a positive difference of \$28,958. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$13,585 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$15,373 under plan as well.

Through February, the spending plan reflected an estimate of \$6,840,562 and actual benefit expenditures were \$6,697,231, which is a positive difference of \$143,331. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$60,971 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$82,361 under plan as well.

**Contracted Services:**

The spending plan reflected an estimate this month of \$399,220 and actual expenditures were \$388,434, which is a positive difference of \$10,786. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were five (5) line accounts which had a difference of \$10,000 or more. Data processing services (416) had a positive difference of \$39,020 [which is an issue of timing of payment], other professional services (419) had a negative difference of \$14,885, tuitions (471) had a negative difference of \$49,484, excess costs (474) had a positive difference of \$14,853 and special education tuition (475) had a positive difference of \$11,067. These five (5) have a combined positive difference of only \$571.

Through February, the spending plan reflected an estimate of \$3,126,082 and actual expenditures were \$3,089,159, which is a positive difference of \$36,923. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. However, there are six (6) line accounts that have a difference of \$35,000 or more. Data processing (416) has a positive difference of \$36,051, other professional services (419) has a negative difference of \$70,664, electricity services (451) has a positive difference of \$56,474, tuitions (471) has a negative difference of \$197,707, special education tuition (475) has a positive difference of \$86,331 and other tuitions (479) has a positive difference of \$81,766. Although through February, this category has a positive difference of nearly \$37,000, the aforementioned six (6) combined have a negative difference of \$7,749. It is unclear to me at the present time if any of these differences are a result of timing, but I should have a better idea by the end of March.

**Materials/Supplies:**

The spending plan reflected an estimate this month of \$75,499 and actual expenditures were actually \$51,296, which is a positive difference of \$24,203. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were no line accounts which had a difference of more than \$8,000.

Through February, the spending plan reflected an estimate of \$808,172 and actual expenditures were \$726,210, which is a positive difference of \$81,962. 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 \$110,415, bus fuel (582) has a positive difference of \$50,693 and other supplies/materials (590) has a positive difference of \$43,384. 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 more a result of purchasing less bus fuel than expected 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 reflected an estimate this month of \$5,000 and actual expenditures were \$4,265, which is a positive difference of \$735.

Through February, the spending plan reflected an estimate of \$119,150 and actual expenditures were \$81,020, which is a positive difference of \$38,130. 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 \$13,500 and actual expenditures were \$21,989, which is a negative difference of \$8,489. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, this month there was only (1) line account with a difference of \$4,000 or more. Audit charges (843) had a negative difference of \$13,345, which was a result of timing.

Through February, the spending plan reflected an estimate of \$423,500 and actual expenditures were \$357,805, which is a positive difference of \$65,695. 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 \$5,400. There are eleven (11) line accounts which have a positive difference and only two (2) of those eleven have a positive difference greater than \$10,000. Financial institution charges (848) has a positive difference of \$15,559 and liability insurance (851) has a positive difference of \$19,317. I believe the positive differences are more a result of an over-estimation of these expenditure types rather than an issue of timing.

**Ending Cash Balance:**

The ending cash balance for February was estimated to be \$9,679,493 and the actual ending cash balance was \$19,057,421, which is a positive difference of \$9,377,928. Revenue for the month was \$7,283,458 over plan and expenditures were \$170,176 under plan.

Through February, revenue is about \$8.71 million over plan and expenditures are about \$666,000 under plan. The current positive ending cash balance difference of nearly \$9.4 million is primarily a result of positive differences in the following revenue sources: real estate taxes (\$7,263,293), miscellaneous revenue (\$592,197), state foundation (\$589,417) and non-operational revenue( \$223,086), the combined positive difference of these four (4) revenue sources is just under \$8.7 million.

As a result of receiving a second advance of real estate revenue in February which was not expected [we actually expected a much larger settlement amount in March], our ending cash balance at the end of February is unrealistic and will be drastically different by the end of March, but will still more than what is reflected in the March spending plan. However, based on all that I know at this time, I am rather confident that our actual ending cash balance on June 30, 2021 will be at least \$2.5 million and could be as much as \$3 million higher [this will be dependent upon the real estate tax settlement amount we receive toward the end of March] than what is reflected in the spending plan. The spending plan reflects an estimated ending cash balance on June 30, 2021 of \$6,154,890.

**KENSTON LOCAL SCHOOLS**  
**SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND**  
**FOR THE MONTH ENDED: FEBRUARY 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
	<b>Beginning Cash Balance</b>	6,602,757	8,527,101	1,924,344	8,744,861	10,705,648	1,960,787	11,352,890	11,352,890	0	11,338,823	11,338,823
<b>Revenue Sources:</b>												
Real Estate Taxes	6,000,000	13,113,744	7,113,744	7,000,000	13,777,390	6,777,390	20,967,423	28,230,716	7,263,293	24,907,550	20,907,219	(4,000,331)
Tuition Fees	32,500	49,431	16,931	132,400	112,350	(20,050)	474,000	480,247	6,247	598,000	590,702	(7,298)
Earnings on Investments	25,600	20,087	(5,513)	40,600	27,251	(13,349)	155,200	134,080	(21,120)	250,000	326,918	76,918
Classroom Fees	4,000	794	(3,206)	12,000	4,796	(7,204)	82,000	81,274	(726)	0	0	0
Miscellaneous	3,250	21,631	18,381	6,050	39,112	33,062	21,475	613,672	592,197	22,000	42,233	20,233
Revenue-in-Lieu	0	0	0	0	0	0	200,000	200,998	998	200,000	202,141	2,141
State Foundation	245,833	421,544	175,711	491,667	715,103	223,436	1,966,667	2,556,084	589,417	2,635,280	2,605,038	(30,242)
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	36,290	306	(35,984)	36,580	74,158	37,578	73,320	118,625	45,305	142,640	148,227	5,587
Federal - Medicaid	700	1,788	1,088	1,400	1,804	404	4,200	17,330	13,130	10,000	70,654	60,654
Non-Operational	0	2,306	2,306	0	13,478	13,478	204,000	427,086	223,086	210,000	239,789	29,789
<b>Total Revenue</b>	<b>6,348,173</b>	<b>13,631,631</b>	<b>7,283,458</b>	<b>7,720,697</b>	<b>14,765,442</b>	<b>7,044,745</b>	<b>25,801,940</b>	<b>34,513,744</b>	<b>8,711,804</b>	<b>30,617,242</b>	<b>26,783,000</b>	<b>(3,834,242)</b>
<b>Expenditure Categories:</b>												
Salaries	1,931,670	1,817,737	113,933	4,060,110	3,885,933	174,177	15,697,370	15,392,540	304,830	15,381,990	15,218,587	163,403
Benefits	846,548	817,590	28,958	1,727,485	1,676,706	50,779	6,841,062	6,697,479	143,583	6,335,993	6,226,652	109,341
Contracted Services	399,220	388,434	10,786	790,470	794,807	(4,337)	3,126,082	3,089,159	36,923	3,543,965	2,866,099	677,866
Supplies/Materials	75,499	51,296	24,203	158,499	(5,514)	164,013	808,172	726,210	81,962	699,100	645,821	53,279
New Equipment	5,000	4,265	735	5,000	18,405	(13,405)	119,150	81,020	38,130	291,150	36,736	254,414
Dues, Fees, Other	13,500	21,989	(8,489)	44,500	43,332	1,168	423,500	357,805	65,695	452,890	390,923	61,967
Other Non-Operating	0	0	0	0	0	0	460,000	465,000	(5,000)	0	470,505	(470,505)
<b>Total Expenditures</b>	<b>3,271,437</b>	<b>3,101,311</b>	<b>170,126</b>	<b>6,786,064</b>	<b>6,413,669</b>	<b>372,395</b>	<b>27,475,336</b>	<b>26,809,213</b>	<b>666,123</b>	<b>26,705,088</b>	<b>25,855,323</b>	<b>849,765</b>
Financial Condition this Month	3,076,737	10,530,320	7,453,583	934,632	8,351,773	7,417,141	(1,673,397)	7,704,531	9,377,928	3,912,154	927,677	(2,984,477)
<b>Ending Cash Balance</b>	<b>9,679,493</b>	<b>19,057,421</b>	<b>9,377,928</b>	<b>9,679,493</b>	<b>19,057,421</b>	<b>9,377,928</b>	<b>9,679,493</b>	<b>19,057,421</b>	<b>9,377,928</b>	<b>15,250,977</b>	<b>12,266,500</b>	<b>(2,984,477)</b>



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

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CERTIFIED STAFF</b>	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,364,060	1,306,284	57,776	2,848,965	2,789,123	59,842	11,029,960	10,834,742	195,218
112 - Substitutes	39,000	40,840	(1,840)	74,000	65,222	8,778	228,000	202,261	25,739
113 - Supplemental Contr.	36,000	15,578	20,422	53,500	34,469	19,031	339,500	252,173	87,327
119 - Other Cert. Salaries	1,000	144	856	2,000	165	1,835	16,900	9,313	7,587
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)
<b>TOTAL - CERTIFIED</b>	<b>1,440,060</b>	<b>1,362,846</b>	<b>77,214</b>	<b>2,978,465</b>	<b>2,888,979</b>	<b>89,486</b>	<b>11,744,360</b>	<b>11,581,744</b>	<b>162,616</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CLASSIFIED STAFF</b>	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	448,910	440,677	8,233	1,003,220	978,046	25,174	3,644,460	3,448,100	196,360
142 - Substitutes	18,500	8,603	9,897	32,300	11,805	20,495	136,250	64,959	71,291
143 - Supplemental Contr.	10,000	518	9,482	20,000	1,450	18,550	69,000	107,994	(38,994)
144 - Overtime	14,200	5,018	9,182	25,500	5,428	20,072	69,700	28,275	41,425
149 - Other Class. Salaries	0	75	(75)	0	225	(225)	7,100	4,418	2,682
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	0	0	0	625	0	625	15,000	11,125	3,875
172 - Student Workers	0	0	0	0	0	0	4,500	5,329	(829)
<b>TOTAL - CLASSIFIED</b>	<b>491,610</b>	<b>454,891</b>	<b>36,719</b>	<b>1,081,645</b>	<b>996,954</b>	<b>84,691</b>	<b>3,953,010</b>	<b>3,810,796</b>	<b>142,214</b>

<b>GRAND TOTAL - SALARIES</b>	<b>1,931,670</b>	<b>1,817,737</b>	<b>113,933</b>	<b>4,060,110</b>	<b>3,885,933</b>	<b>174,177</b>	<b>15,697,370</b>	<b>15,392,540</b>	<b>304,830</b>
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**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**ALL BENEFITS - FEBRUARY 2021**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,050	193,239	12,811	412,073	394,560	17,513	1,648,452	1,611,368	37,084
212 - STRS Pick-up	10,663	11,843	(1,180)	34,620	35,925	(1,305)	103,998	105,874	(1,876)
213 - Medicare Pick-up	1,381	1,511	(130)	4,485	4,656	(171)	13,473	13,573	(100)
239 - Spousal Reimburse.	0	0	0	0	(415)	415	0	0	0
241 - Hospitalization	285,800	288,327	(2,527)	573,433	576,654	(3,221)	2,305,200	2,312,047	(6,847)
242 - Life Insurance	1,061	837	224	2,127	1,682	445	8,476	7,946	530
243 - Dental	18,195	18,227	(32)	36,500	36,454	46	146,980	146,558	422
244 - Vision	2,200	2,150	50	4,415	4,345	70	17,765	17,366	399
249 - Medicare	20,530	19,812	718	42,457	40,993	1,464	167,442	159,451	7,991
261 - Worker's Comp	10,229	10,176	53	21,223	21,074	149	83,473	81,867	1,606
281 - Unemployment	5,025	1,427	3,598	10,050	3,799	6,251	30,150	8,388	21,762
<b>TOTAL - CERTIFIED</b>	<b>561,134</b>	<b>547,549</b>	<b>13,585</b>	<b>1,141,382</b>	<b>1,119,727</b>	<b>21,655</b>	<b>4,525,409</b>	<b>4,464,438</b>	<b>60,971</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	75,000	73,369	1,631	150,000	147,089	2,911	654,998	651,495	3,503
222 - SERS Pick-up	11,242	11,081	161	34,023	33,730	293	101,189	100,091	1,098
223 - Medicare Pick-up	1,482	1,418	64	4,485	4,377	108	13,339	12,781	558
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	173,520	162,710	10,810	347,040	327,012	20,028	1,354,040	1,293,450	60,590
252 - Life Insurance	745	583	162	1,490	1,176	314	5,845	5,279	566
253 - Dental	10,615	10,014	601	21,230	20,044	1,186	83,050	79,209	3,841
254 - Vision	1,350	1,250	100	2,700	2,535	165	10,525	9,991	534
259 - Medicare	7,128	5,943	1,185	15,684	13,159	2,525	57,217	49,986	7,231
262 - Worker's Comp	3,441	3,185	256	7,572	6,981	591	27,671	26,638	1,033
282 - Unemployment	890	488	402	1,780	899	881	7,280	3,873	3,407
<b>TOTAL - CLASSIFIED</b>	<b>285,414</b>	<b>270,041</b>	<b>15,373</b>	<b>586,003</b>	<b>557,002</b>	<b>29,001</b>	<b>2,315,154</b>	<b>2,232,793</b>	<b>82,361</b>
<b>GRAND TOTAL - BENEFITS</b>	<b>846,548</b>	<b>817,590</b>	<b>28,958</b>	<b>1,727,385</b>	<b>1,676,729</b>	<b>50,656</b>	<b>6,840,562</b>	<b>6,697,231</b>	<b>143,331</b>

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES**  
**FOR THE MONTH ENDED: FEBRUARY 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	11,642	(9,642)	4,000	18,670	(14,670)	12,000	33,392	(21,392)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	500	0	500	1,000	125	875	3,500	1,682	1,818
416 - Data Processing Services	39,020	0	39,020	39,020	42,969	(3,949)	79,020	42,969	36,051
418 - Legal Services	6,000	1,378	4,622	12,000	2,898	9,102	34,000	17,701	16,299
419 - Other Prof. & Tech. Services	56,000	70,885	(14,885)	107,000	128,090	(21,090)	361,628	432,292	(70,664)
422 - Garbage Removal	2,000	1,732	268	4,000	3,412	588	14,800	13,544	1,256
423 - Repair & Maintenance Services	5,000	4,631	369	10,000	13,553	(3,553)	94,000	112,387	(18,387)
424 - Property & Fleet Insurance	0	0	0	0	0	0	123,000	130,563	(7,563)
425 - Rentals	0	521	(521)	0	982	(982)	5,000	7,163	(2,163)
426 - Lease Purchase Agreements	0	0	0	0	0	0	94,050	87,696	6,354
431 - Certified Mileage	1,000	367	633	3,000	367	2,633	10,659	2,190	8,469
432 - Cert. Meeting Expenses	2,000	1,000	1,000	4,000	1,050	2,950	11,200	2,420	8,780
433 - Non-Cert. Mileage	500	542	(42)	1,000	685	315	5,025	1,437	3,588
434 - Non-Cert. Meeting Expenses	350	0	350	700	0	700	2,300	89	2,211
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	500	761	(261)
441 - Telephone Services	2,050	379	1,671	4,100	3,261	839	17,350	18,367	(1,017)
443 - Postage	0	588	(588)	0	588	(588)	12,000	13,628	(1,628)
444 - Postage Machine Rental	0	529	(529)	1,300	604	696	3,900	3,010	890
445 - Messenger Service	0	0	0	0	0	0	400	0	400
446 - Advertising	0	0	0	250	0	250	250	77	173
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	37,000	27,436	9,564	74,000	62,489	11,511	356,000	299,526	56,474
452 - Water & Sewer Services	7,000	7,024	(24)	7,000	7,024	(24)	28,000	27,508	492
453 - Gas Services	10,000	12,516	(2,516)	25,000	26,869	(1,869)	90,500	89,685	815
461 - Printing & Binding	5,000	209	4,791	10,000	209	9,791	24,000	11,509	12,491
469 - Other Craft/Trade Services	0	2,058	(2,058)	0	2,296	(2,296)	8,500	2,725	5,775
471 - Tuition to other Districts	100,000	149,484	(49,484)	200,000	305,310	(105,310)	920,000	1,117,707	(197,707)
474 - Excess Costs	20,000	5,147	14,853	20,000	5,147	14,853	20,000	5,147	14,853
475 - Special Ed. Tuition	47,000	35,933	11,067	99,000	71,510	27,490	380,000	293,669	86,331
476 - Vocational Ed. Tuition	5,400	5,432	(32)	10,800	13,247	(2,447)	43,200	54,926	(11,726)
477 - Open Enrollment Tuition	6,000	6,830	(830)	12,500	13,614	(1,114)	56,500	52,966	3,534
478 - Community Schools	10,400	10,382	18	20,800	20,539	261	83,200	71,022	12,178
479 - Other Tuitions	25,000	18,625	6,375	100,000	28,840	71,160	170,250	88,484	81,766
483 - Purchased Student Transp.	10,000	13,164	(3,164)	20,000	20,459	(459)	61,350	52,917	8,433
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
<b>Total Contracted Services</b>	<b>399,220</b>	<b>388,434</b>	<b>10,786</b>	<b>790,470</b>	<b>794,807</b>	<b>(4,337)</b>	<b>3,126,082</b>	<b>3,089,159</b>	<b>36,923</b>

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	11,850	4,640	7,210	22,850	8,345	14,505	107,673	68,889	38,784
512 - Office Supplies	4,000	879	3,121	8,000	2,151	5,849	28,000	19,920	8,080
514 - Health & Hygiene Supplies	0	1	(1)	0	1	(1)	1,500	1,054	446
516 - Software Materials	0	2,158	(2,158)	2,000	5,925	(3,925)	72,700	70,090	2,610
519 - Other General Supplies	2,000	2,601	(601)	4,000	(10,261)	14,261	24,250	134,665	(110,415)
521 - New Textbooks	2,900	0	2,900	12,900	0	12,900	32,900	2,565	30,335
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	1,656	(1,656)	0	1,896	(1,896)	81,500	111,577	(30,077)
526 - Textbooks - CCP	5,000	3,219	1,781	5,000	4,863	137	21,000	8,403	12,597
531 - Library Books	1,000	0	1,000	1,000	0	1,000	3,000	2,674	326
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)	5,999	813	5,186	5,999	931	5,068	32,999	26,339	6,660
559 - Replacement Items - PE	500	0	500	500	0	500	1,000	0	1,000
569 - Other Food Items	1,000	373	627	2,000	472	1,528	7,700	7,526	174
572 - Cust & Maint. Supplies	25,000	18,745	6,255	45,000	32,643	12,357	140,000	127,955	12,045
573 - Furniture	1,000	0	1,000	1,000	0	1,000	2,000	0	2,000
581 - Bus Supplies	5,000	1,039	3,961	15,000	7,835	7,165	57,000	55,547	1,453
582 - Bus Fuel	10,000	13,963	(3,963)	30,000	22,958	7,042	122,000	71,307	50,693
583 - Tires & Tubes	0	0	0	3,000	2,160	840	15,000	5,819	9,181
590 - Other Supplies/Materials	250	1,209	(959)	250	(85,433)	85,683	50,750	7,366	43,384
<b>Total Materials/Supplies</b>	<b>75,499</b>	<b>51,296</b>	<b>24,203</b>	<b>158,499</b>	<b>(5,514)</b>	<b>164,013</b>	<b>808,172</b>	<b>726,210</b>	<b>81,962</b>

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	1,679	(1,679)	9,000	11,605	(2,605)	19,000	24,398	(5,398)
842 - Shipping Charges	1,000	30	970	1,000	154	846	9,000	2,330	6,670
843 - Audit Charges	1,500	14,845	(13,345)	10,500	19,345	(8,845)	24,500	19,345	5,155
844 - County ESC Deduction	1,500	1,387	113	3,000	2,774	226	12,000	11,207	793
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	2,173	3,827	11,000	4,825	6,175	40,000	24,441	15,559
849 - Other Dues/Fees	1,500	615	885	3,000	1,403	1,597	12,500	8,610	3,890
851 - Liability Insurance	0	0	0	0	0	0	61,000	41,683	19,317
853 - Performance Bonds	0	0	0	500	0	500	500	311	189
864 - Settlements	0	0	0	0	0	0	0	0	0
870 - Tax Assessments	0	0	0	2,500	0	2,500	2,500	0	2,500
889 - Awards/Prizes	2,000	932	1,068	4,000	2,898	1,102	11,000	6,516	4,484
899 - Miscellaneous	0	328	(328)	0	328	(328)	5,500	372	5,128
<b>Total Dues &amp; Fees</b>	<b>13,500</b>	<b>21,989</b>	<b>(8,489)</b>	<b>44,500</b>	<b>43,332</b>	<b>1,168</b>	<b>423,500</b>	<b>357,805</b>	<b>65,695</b>