



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

To: Kenston Board of Education
From: Paul J. Pestello, Treasurer
Re: Spending Plan Overview – March 2021
Date: April 11, 2021

REVENUE:

Real Estate Taxes:

The spending plan reflected an estimate this month of \$7,809,387 and actual revenue was \$2,420,475, which is a negative difference of \$5,388,922. This negative difference is a result of a timing issue carried over from last month. In February, the spending plan reflected an estimate of \$6 million, but actual revenue was just over \$13.1 million, which resulted in a positive difference of \$7.1 million.

Through March, the spending plan reflected an estimate of \$28,776,820 and actual revenue was \$30,651,191, which is a positive difference of \$1,874,371. It is important to keep in mind that the original revenue estimate of \$28,776,820 was calculated based on a lower than average tax collection rate. The Geauga County Auditor advised caution when estimating tax collection during the pandemic. Fortunately, we did not realize a lower collection rate; rather we realized a much higher than average collection rate of nearly 104%. Some of this is a result of new construction, higher than expected property values [which provided additional revenue from inside millage] and additional revenue from delinquent tax collections.

Tuition Fees:

The spending plan reflected an estimate this month of \$227,500 and actual revenue was \$176,016, which is a negative difference of \$51,484. The primary reason for the negative difference is a result of receiving less than expected revenue from tuition from foster placed regular education and special education students and less excess cost reimbursement. These three (3) tuition categories combined were \$55,173 under plan this month.

Through March, the spending plan reflected an estimate of \$701,500 and actual revenue was \$656,263, which is a negative difference of \$45,237. The main reason for the negative difference is a result of the negative differences in five (5) of the seven (7) tuition categories. Although there are still three (3) months remaining in the fiscal year, I do not believe we will receive any additional revenue above what is reflected in the spending plan.

Earnings on Investments:

The spending plan reflected an estimate this month of \$21,400 and actual investment earnings were \$22,916, which is a positive difference of \$1,516. Although there was a positive difference this month, there were also negative differences. There was a negative difference of nearly \$3,000 in Star Ohio and a negative difference of nearly \$900 from First National Bank. However, there was a positive difference of more than \$5,500 from the certificates of deposit from Fifth-Third Bank. This positive difference is timing issue with which certain investments credit interest earnings [this was mentioned in last month's report]. Below is the investment data for March:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$4,000	\$1,034	(\$2,966)
5/3 CD's	\$15,300	\$20,837	\$5,537
Chase Bank – MMA	\$ 0	\$ 2	\$ 2
First Nat'l Bank –MMA	\$1,600	\$734	(\$866)
Wells Fargo – CD's	\$500	\$308	(\$192)
Wells Fargo – MMA	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>
Total	\$21,400	\$22,916	\$1,516

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.

Through March, the spending plan reflected an estimate of \$176,600 and actual investment earnings were \$156,996, which is a negative difference of \$19,604. Below is the investment data through March:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$35,500	\$19,122	(\$16,378)
5/3 CD's	\$129,400	\$130,693	\$1,293
Chase Bank – MMA	\$ 0	\$24	\$24
First Nat'l Bank –MMA	\$10,200	\$6,211	(\$3,989)
Wells Fargo – CD's	\$1,500	\$935	(\$565)
Wells Fargo – MMA	<u>\$ 0</u>	<u>\$11</u>	<u>\$11</u>
Total	\$176,600	\$156,996	(\$19,604)

The earnings rate at Star Ohio was .55% at the beginning of July and has fallen to .07% at the end of March. The earning rate at First National Bank was .50% at the beginning of July and has fallen to .25% at the end of March.

Unfortunately, based on what has occurred through March, 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 did not reflect an estimate this month, but actual revenue was \$1,437, which is a positive difference of \$1,437. 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.

Through March, the spending plan reflected an estimate of \$82,000 and actual revenue was \$82,711, which is a positive difference of \$711. Below is the data through March:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$29,000	\$29,654	\$654
Unpaid Prior SY Fees	\$ 0	\$1,343	\$1,343

Chrome Book Insurance	\$50,000	\$46,529	(\$3,471)
Graduation Fee	<u>\$3,000</u>	<u>\$5,185</u>	<u>\$2,185</u>
Total	\$82,000	\$82,711	\$711

Miscellaneous

The spending plan reflected an estimate this month of \$3,250 and actual revenue was \$4,074, which is a positive difference of \$824.

Through March, the spending plan reflected an estimate of \$24,725 and actual revenue was \$617,680, which is a positive difference of \$592,955. 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 \$569,091, the bulk of which or \$553,625 is the dividend amount we received from the BWC in December. The category labeled rebates and incentives currently has a positive difference of \$28,501, the bulk of which or \$19,227 is the rebate received from the Group Retro Program.

State Foundation:

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$308,359, which is a positive difference of \$62,526. You may recall that there has been a significant positive difference in each month so far this fiscal year.

Through March, the spending plan reflected an estimate of \$2,212,500 and actual State Foundation funding received was \$2,864,443, which is a positive difference of \$651,943. 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 March, 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 \$10,316, which is a positive difference of \$10,026. 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 \$10,010 in bus fuel tax reimbursement which was not expected.

Through March, the spending plan reflected an estimate of \$73,610 and actual revenue received was \$128,941, which is a positive difference of \$55,331. Below is the data

through March:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Casino Tax	\$71,000	\$110,048	\$39,048
Motor Fuel Tax Reimb.	\$ 0	\$16,139	\$16,139
Economic Disadvantaged	\$2,025	\$2,142	\$117
Special Education Reimb.	\$ 0	\$ 0	\$ 0
Career Technical	\$585	\$612	\$27
Total	<u>\$73,610</u>	<u>\$128,941</u>	<u>\$55,331</u>

Clearly the main reason for the positive difference is a result of the funds we received from the reimbursement of motor fuel tax and 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 \$4,418, which is a positive difference of \$3,718.

Through March, the spending plan reflected an estimate of \$4,900 and actual revenue received was \$21,748, which is a positive difference of \$16,848.

Non-Operational Sources:

The spending plan did not reflect an estimate this month, but actual receipts were \$1,611.

Through March, the spending plan reflected an estimate of \$204,000 and actual revenue received was \$428,697, which is a positive difference of \$224,697. Below is the data through March:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Sale/Loss of Assets	\$ 0	\$28,354	\$28,354
Insurance Proceeds	\$ 0	\$19,209	\$19,209
Return of Advances	\$129,000	\$129,137	\$137
Refund of Prior Yr. Exp.	\$75,000	\$251,997	\$176,997
Total	<u>\$204,000</u>	<u>\$428,697</u>	<u>\$224,697</u>

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,999,070 and actual salaries were \$1,905,851, which is a positive difference of \$93,219. Certified salaries (111-139) were \$17,639 under plan and classified salaries (141-172) were \$75,580 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 \$17,639 in certified salaries is a result of the positive difference of \$18,242 in supplemental contracts (113). The primary reason for the positive difference of \$75,580 in classified salaries is a result of the positive differences in all classified salary accounts. Substitutes (142) and overtime (144) combined were under plan by \$14,430 and have both been under plan every month so far during this fiscal year. Supplemental contracts (143) were under plan by \$44,482 [timing issue] and regular salaries (141) were under plan by \$16,668. After review of the individual spending plans, it was noted that transportation salaries (141) were \$14,999 under plan this month.

Through March, the spending plan reflected an estimate of \$17,696,440 and actual salary expenditures were \$17,298,391, which is a positive difference of \$398,049. Certified salaries (111-139) are \$180,255 under plan and classified salaries (141-172) are \$217,794 under plan as well.

The positive difference of \$180,255 in certified salaries is primarily a result of the positive differences in substitutes (112) and supplemental contracts (113), which combined are \$130,755 under plan. The positive difference of \$217,794 in classified salaries is primarily a result of the positive difference in regular salaries (141) combined with leave of absences (151-161) of \$116,812 [\$109,366 is in the area of transportation] and the positive differences in substitutes (142) of \$82,180 and overtime (144) of \$44,966.

Benefits:

The spending plan reflected an estimate this month of \$848,252 and actual benefit expenditures were \$831,304, which is a positive difference of \$16,948. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$2,494 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$14,454 under plan as well.

Through March, the spending plan reflected an estimate of \$7,689,314 and actual benefit expenditures were \$7,528,783, which is a positive difference of \$160,531. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$63,488 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$97,044 under plan as well.

Contracted Services:

The spending plan reflected an estimate this month of \$525,650 and actual expenditures were \$475,138, which is a positive difference of \$50,512. 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 \$15,000 or more. Tuition (471) had a positive difference of \$40,321 and special education tuition (475) had a positive difference of \$15,317.

Through March, the spending plan reflected an estimate of \$3,651,732 and actual expenditures were \$3,564,297, which is a positive difference of \$87,435. 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 had a difference of \$50,000 or more. Other professional services (419) had a negative difference of \$83,564, electricity services (451) had a positive difference of \$57,272, tuitions (471) had a negative difference of \$157,386, special education tuition (475) had a positive difference of \$101,648 and other tuitions (479) had a positive difference of \$80,178. Although through March, this category had a positive difference of \$50,512, the aforementioned five (5) combined had a negative difference of \$1,852. Based on the information to date, I believe that the trend for these five (5) accounts will continue for the remainder of the fiscal year. I also believe that the positive and negative differences in these line accounts will ultimately negate one another.

Materials/Supplies:

The spending plan reflected an estimate this month of \$76,785 and actual expenditures were actually \$92,276, which is a negative difference of \$15,491. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there was only one (1) line accounts which had a difference of more than \$10,000 and that was other supplies (519) which had a negative difference of \$17,362.

Through March, the spending plan reflected an estimate of \$884,957 and actual expenditures were \$818,486, which is a positive difference of \$66,471. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. However, there are four (4) line accounts which had a difference of more than \$40,000. Instructional supplies (511) had a positive difference of \$44,447, other general supplies (519) had a negative difference of \$127,777, bus fuel (582) had a positive difference of \$48,604 and other supplies (590) had a positive difference of \$43,626. These four (4) combined have a positive difference of \$8,900.

The positive difference in instructional supplies (511) is more than likely a result of timing and should be lower by the end of the fiscal year. 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 \$1,000 and actual expenditures were \$4,264, which is a negative difference of \$3,264.

Through March, the spending plan reflected an estimate of \$120,150 and actual expenditures were \$85,284, which is a positive difference of \$34,866. 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 \$281,000 and actual expenditures were \$280,560, which is a positive difference of \$440. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, this month there were five (5) line accounts with a difference of \$2,500 or more. Memberships (841) had a positive difference of \$2,784, audit charges (843) had a negative difference of \$5,088, election expense had a negative difference of \$6,672, financial institution charges (848) had a positive difference of \$2,730 and miscellaneous (599) had a positive difference of \$5,000. These five (5) combined had a negative difference of \$1,246.

Through March, the spending plan reflected an estimate of \$704,500 and actual expenditures were \$638,365, which is a positive difference of \$66,135. As is typically the case, there are insignificant positive and negative differences throughout this expenditure category. However, memberships (841) and election expense (846) are the only line accounts which have a negative difference and the combined amount is under \$10,000. There are eleven (11) line accounts which have a positive difference and only three (3) of those eleven have a positive difference greater than \$10,000. Financial institution charges (848) has a positive difference of \$18,289, liability insurance (851) has a positive difference of \$19,317 and miscellaneous (899) has a positive difference of

\$10,128. 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 March was estimated to be \$14,256,107 and the actual ending cash balance was \$18,417,650, which is a positive difference of \$4,161,543. Revenue for the month was \$5,358,748 under plan and expenditures were \$142,364 under plan.

Through March, revenue is about \$3.35 million over plan and expenditures are about \$810,000 under plan. The current positive ending cash balance difference of nearly \$4.2 million is primarily a result of positive differences in the following revenue sources: real estate taxes (\$1,874,371), miscellaneous revenue (\$593,021), state foundation (\$651,943) and non-operational revenue (\$224,697), the combined positive difference of these four (4) revenue sources is just over \$3,344,000.

In last month's spending plan report, I indicated that depending upon the real estate tax settlement amount, I was rather confident that our actual ending cash balance on June 30, 2021 would be at least \$2.5 million and could be as much as \$3 million higher than what is reflected in the spending plan. As a result of the real estate taxes received during January, February and March and the fact that our actual expenditures each month have been at least \$125,000 less than expected, I am confident that our ending cash balance on June 30, 2021 will be at least \$4 million [and could be close to \$5 million] higher than the \$6,154,890 reflected in the original spending plan. However, it is important to remember that the ending cash balance on June 30, 2021 reflected in the revised 5-year forecast submitted in February 2021 was just under \$9.8 million or about \$3.7 million more than what is reflected in the spending plan.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: MARCH 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	9,679,493	19,057,421	9,377,928	8,744,861	10,705,648	1,960,787	11,352,890	11,352,890	0	11,338,823	11,338,823	0
Revenue Sources:												
Real Estate Taxes	7,809,397	2,420,475	(5,388,922)	14,809,397	16,197,865	1,388,468	28,776,820	30,651,191	1,874,371	29,373,070	29,766,843	393,773
Tuition Fees	227,500	176,016	(51,484)	359,900	288,366	(71,534)	701,500	656,263	(45,237)	765,000	804,130	39,130
Earnings on Investments	21,400	22,916	1,516	62,000	50,167	(11,833)	176,600	156,996	(19,604)	275,000	372,408	97,408
Classroom Fees	0	1,437	1,437	12,000	6,233	(5,767)	82,000	82,711	711	0	0	0
Miscellaneous	3,250	4,074	824	9,300	43,186	33,886	24,725	617,746	593,021	25,000	49,792	24,792
Revenue-in-Lieu	0	0	0	0	0	0	200,000	200,998	998	585,000	541,382	(43,618)
State Foundation	245,833	308,359	62,526	737,500	1,023,462	285,962	2,212,500	2,864,443	651,943	2,964,690	2,923,911	(40,779)
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	10,316	10,026	36,870	84,474	47,604	73,610	128,941	55,331	142,980	148,533	5,553
Federal - Medicaid	700	4,418	3,718	2,100	6,222	4,122	4,900	21,748	16,848	12,000	70,654	58,654
Non-Operational	0	1,611	1,611	0	15,089	15,089	204,000	428,697	224,697	210,000	253,744	43,744
Total Revenue	8,308,370	2,949,622	(5,358,748)	16,029,067	17,715,064	1,685,997	34,110,310	37,463,366	3,353,056	35,994,512	36,581,476	586,964
Expenditure Categories:												
Salaries	1,999,070	1,905,851	93,219	6,059,180	5,791,784	267,396	17,696,440	17,298,391	398,049	17,315,050	17,124,688	190,362
Benefits	848,252	831,304	16,948	2,575,738	2,508,010	67,728	7,689,314	7,528,783	160,531	7,134,510	7,007,073	127,437
Contracted Services	525,650	475,138	50,512	1,316,120	1,269,945	46,175	3,651,732	3,564,297	87,435	3,998,575	3,363,964	634,611
Supplies/Materials	76,785	92,276	(15,491)	235,284	86,762	148,522	884,957	818,486	66,471	781,350	710,618	70,732
New Equipment	1,000	4,264	(3,264)	6,000	22,669	(16,669)	120,150	85,284	34,866	301,150	39,991	261,159
Dues, Fees, Other	281,000	280,560	440	325,500	323,892	1,608	704,500	638,365	66,135	727,640	651,884	75,756
Other Non-Operating	0	0	0	0	0	0	460,000	465,000	(5,000)	0	470,505	(470,505)
Total Expenditures	3,731,757	3,589,393	142,364	10,517,822	10,003,062	514,760	31,207,093	30,398,606	808,487	30,258,275	29,368,723	889,552
Financial Condition this Month	4,576,613	(639,771)	(5,216,384)	5,511,245	7,712,002	2,200,757	2,903,217	7,064,760	4,161,543	5,736,237	7,212,753	1,476,516
Ending Cash Balance	14,256,107	18,417,650	4,161,543	14,256,107	18,417,650	4,161,543	14,256,107	18,417,650	4,161,543	17,075,060	18,551,576	1,476,516

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

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,364,060	1,365,331	(1,271)	4,213,025	4,154,454	58,571	12,394,020	12,200,073	193,947
112 - Substitutes	39,000	39,553	(553)	113,000	104,775	8,225	267,000	241,814	25,186
113 - Supplemental Contr.	54,500	36,258	18,242	108,000	70,727	37,273	394,000	288,431	105,569
119 - Other Cert. Salaries	1,000	144	856	3,000	309	2,691	17,900	9,457	8,443
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	21,000	20,635	365	21,000	20,635	365	151,000	149,730	1,270
139 - Medical Waiver	0	0	0	0	0	0	0	2,250	(2,250)
TOTAL - CERTIFIED	1,479,560	1,461,921	17,639	4,458,025	4,350,900	107,125	13,223,920	13,043,665	180,255

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	448,910	432,242	16,668	1,452,130	1,410,288	41,842	4,093,370	3,880,342	213,028
142 - Substitutes	16,600	5,711	10,889	48,900	17,516	31,384	152,850	70,670	82,180
143 - Supplemental Contr.	45,000	518	44,482	65,000	1,968	63,032	114,000	108,512	5,488
144 - Overtime	9,000	5,459	3,541	34,500	10,887	23,613	78,700	33,734	44,966
149 - Other Class. Salaries	0	0	0	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)
TOTAL - CLASSIFIED	519,510	443,930	75,580	1,601,155	1,440,884	160,271	4,472,520	4,254,726	217,794

GRAND TOTAL - SALARIES	1,999,070	1,905,851	93,219	6,059,180	5,791,784	267,396	17,696,440	17,298,391	398,049
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**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - MARCH 2021**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,074	208,391	(2,317)	618,146	602,951	15,195	1,854,526	1,819,759	34,767
212 - STRS Pick-up	10,663	10,724	(61)	45,283	46,649	(1,366)	114,662	116,598	(1,936)
213 - Medicare Pick-up	1,681	1,983	(302)	6,165	6,639	(474)	15,153	15,556	(403)
239 - Spousal Reimburse.	0	0	0	0	(415)	415	0	0	0
241 - Hospitalization	285,800	287,196	(1,396)	859,233	863,850	(4,617)	2,591,000	2,599,243	(8,243)
242 - Life Insurance	1,061	837	224	3,188	2,519	669	9,537	8,783	754
243 - Dental	18,195	18,222	(27)	54,695	54,676	19	165,175	164,780	395
244 - Vision	2,200	2,156	44	6,615	6,478	137	19,965	19,499	466
249 - Medicare	21,097	19,957	1,140	63,554	60,950	2,604	188,539	179,408	9,131
261 - Worker's Comp	10,505	9,309	1,196	31,729	30,383	1,346	93,978	91,176	2,802
281 - Unemployment	5,025	1,032	3,993	15,075	4,831	10,244	35,175	9,420	25,755
TOTAL - CERTIFIED	562,301	559,807	2,494	1,703,683	1,679,511	24,172	5,087,710	5,024,222	63,488

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	75,000	73,292	1,708	225,000	220,381	4,619	729,998	724,787	5,211
222 - SERS Pick-up	11,187	11,127	60	45,210	44,857	353	112,376	111,218	1,158
223 - Medicare Pick-up	1,475	1,419	56	6,060	5,796	264	15,313	14,471	842
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	173,520	164,326	9,194	520,560	491,338	29,222	1,527,560	1,457,776	69,784
252 - Life Insurance	745	593	152	2,235	1,769	466	6,590	5,872	718
253 - Dental	10,615	10,102	513	31,845	30,146	1,699	93,665	89,311	4,354
254 - Vision	1,350	1,265	85	4,050	3,800	250	11,875	11,256	619
259 - Medicare	7,533	5,784	1,749	23,217	18,943	4,274	64,750	55,770	8,980
262 - Worker's Comp	3,637	2,785	852	11,208	9,766	1,442	31,308	29,423	1,885
282 - Unemployment	890	804	86	2,670	1,703	967	8,170	4,677	3,493
TOTAL - CLASSIFIED	285,951	271,497	14,454	872,054	828,499	43,555	2,601,605	2,504,561	97,044
GRAND TOTAL - BENEFITS	848,252	831,304	16,948	2,575,738	2,508,010	67,728	7,689,314	7,528,783	160,531

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: MARCH 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	10,031	(8,031)	6,000	28,701	(22,701)	14,000	43,423	(29,423)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	1,000	568	432	2,000	693	1,307	4,500	2,250	2,250
416 - Data Processing Services	0	0	0	39,020	42,969	(3,949)	79,020	42,969	36,051
418 - Legal Services	5,000	0	5,000	17,000	2,898	14,102	39,000	17,701	21,299
419 - Other Prof. & Tech. Services	42,500	55,400	(12,900)	149,500	183,490	(33,990)	404,128	487,692	(83,564)
422 - Garbage Removal	1,800	1,680	120	5,800	5,092	708	16,600	15,224	1,376
423 - Repair & Maintenance Services	5,000	2,046	2,954	15,000	15,599	(599)	99,000	114,433	(15,433)
424 - Property & Fleet Insurance	0	0	0	0	0	0	123,000	130,563	(7,563)
425 - Rentals	6,600	811	5,789	6,600	1,793	4,807	11,600	7,974	3,626
426 - Lease Purchase Agreements	0	0	0	0	0	0	94,050	87,696	6,354
431 - Certified Mileage	1,000	0	1,000	4,000	367	3,633	11,659	2,190	9,469
432 - Cert. Meeting Expenses	1,000	70	930	5,000	1,120	3,880	12,200	2,490	9,710
433 - Non-Cert. Mileage	500	0	500	1,500	685	815	5,525	1,437	4,088
434 - Non-Cert. Meeting Expenses	350	0	350	1,050	0	1,050	2,650	89	2,561
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	500	761	(261)
441 - Telephone Services	3,000	3,109	(109)	7,100	6,370	730	20,350	21,476	(1,126)
443 - Postage	2,000	1,841	159	2,000	2,429	(429)	14,000	15,469	(1,469)
444 - Postage Machine Rental	0	210	(210)	1,300	814	486	3,900	3,220	680
445 - Messenger Service	100	0	100	100	0	100	500	0	500
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	36,202	798	111,000	98,691	12,309	393,000	335,728	57,272
452 - Water & Sewer Services	0	0	0	7,000	7,024	(24)	28,000	27,508	492
453 - Gas Services	10,000	15,649	(5,649)	35,000	42,518	(7,518)	100,500	105,334	(4,834)
461 - Printing & Binding	3,000	0	3,000	13,000	209	12,791	27,000	11,509	15,491
469 - Other Craft/Trade Services	0	246	(246)	0	2,542	(2,542)	8,500	2,971	5,529
471 - Tuition to other Districts	280,000	239,679	40,321	480,000	544,989	(64,989)	1,200,000	1,357,386	(157,386)
474 - Excess Costs	20,000	12,850	7,150	40,000	17,997	22,003	40,000	17,997	22,003
475 - Special Ed. Tuition	52,000	36,683	15,317	151,000	108,193	42,807	432,000	330,352	101,648
476 - Vocational Ed. Tuition	5,400	6,417	(1,017)	16,200	19,664	(3,464)	48,600	61,343	(12,743)
477 - Open Enrollment Tuition	6,000	6,830	(830)	18,500	20,444	(1,944)	62,500	59,796	2,704
478 - Community Schools	10,400	10,664	(264)	31,200	31,203	(3)	93,600	81,686	11,914
479 - Other Tuitions	20,000	21,588	(1,588)	120,000	50,428	69,572	190,250	110,072	80,178
483 - Purchased Student Transp.	10,000	12,564	(2,564)	30,000	33,023	(3,023)	71,350	65,481	5,869
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
Total Contracted Services	525,650	475,138	50,512	1,316,120	1,269,945	46,175	3,651,732	3,564,297	87,435

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	15,000	9,337	5,663	37,850	17,682	20,168	122,673	78,226	44,447
512 - Office Supplies	3,785	1,414	2,371	11,785	3,565	8,220	31,785	21,334	10,451
514 - Health & Hygiene Supplies	0	22	(22)	0	23	(23)	1,500	1,076	424
516 - Software Materials	0	1,718	(1,718)	2,000	7,643	(5,643)	72,700	71,808	892
519 - Other General Supplies	1,000	18,362	(17,362)	5,000	8,101	(3,101)	25,250	153,027	(127,777)
521 - New Textbooks	0	0	0	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	(261)	261	0	1,635	(1,635)	81,500	111,316	(29,816)
526 - Textbooks - CCP	0	0	0	5,000	4,863	137	21,000	8,403	12,597
531 - Library Books	0	0	0	1,000	0	1,000	3,000	2,674	326
542 - Periodicals	500	167	333	500	167	333	1,500	746	754
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	176	(176)	5,999	1,107	4,892	32,999	26,515	6,484
559 - Replacement Items - PE	0	0	0	500	0	500	1,000	0	1,000
569 - Other Food Items	750	369	381	2,750	841	1,909	8,450	7,895	555
572 - Cust & Maint. Supplies	20,000	16,946	3,054	65,000	49,589	15,411	160,000	144,901	15,099
573 - Furniture	500	0	500	1,500	0	1,500	2,500	0	2,500
581 - Bus Supplies	10,000	12,759	(2,759)	25,000	20,594	4,406	67,000	68,306	(1,306)
582 - Bus Fuel	25,000	27,089	(2,089)	55,000	50,047	4,953	147,000	98,396	48,604
583 - Tires & Tubes	0	4,170	(4,170)	3,000	6,330	(3,330)	15,000	9,989	5,011
590 - Other Supplies/Materials	250	8	242	500	(85,425)	85,925	51,000	7,374	43,626
Total Materials/Supplies	76,785	92,276	(15,491)	235,284	86,762	148,522	884,957	818,486	66,471

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	3,000	216	2,784	12,000	11,821	179	22,000	24,614	(2,614)
842 - Shipping Charges	1,000	38	962	2,000	192	1,808	10,000	2,368	7,632
843 - Audit Charges	0	5,088	(5,088)	10,500	24,433	(13,933)	24,500	24,433	67
844 - County ESC Deduction	1,500	1,387	113	4,500	4,161	339	13,500	12,594	906
845 - Property Tax Collection Fees	254,000	254,871	(871)	254,000	254,871	(871)	480,000	473,463	6,537
846 - Election Expense	5,000	11,672	(6,672)	5,000	11,672	(6,672)	5,000	11,672	(6,672)
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Instituion Charges	5,000	2,270	2,730	16,000	7,095	8,905	45,000	26,711	18,289
849 - Other Dues/Fees	1,500	540	960	4,500	1,943	2,557	14,000	9,150	4,850
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	5,000	4,478	522	9,000	7,376	1,624	16,000	10,994	5,006
899 - Miscellaneous	5,000	0	5,000	5,000	328	4,672	10,500	372	10,128
Total Dues & Fees	281,000	280,560	440	325,500	323,892	1,608	704,500	638,365	66,135