



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

**To:** Kenston Board of Education  
**From:** Paul J. Pestello, Treasurer  
**Re:** Spending Plan Overview – April 2021  
**Date:** May 20, 2021

**REVENUE:**

***Real Estate Taxes:***

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

Through April, 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 \$17,500 and actual revenue was \$47,876, which is a positive difference of \$30,376. The primary reason for the positive difference is a result of receiving \$30,372 more in all day kindergarten tuition revenue than expected this month [a result of timing].

Through April, the spending plan reflected an estimate of \$719,000 and actual revenue was \$704,139, which is a negative difference of \$14,861. The main reason for the negative difference is a result of the negative differences in three (3) and the positive difference in one (1) of the seven (7) tuition categories. Although there are still two (2) 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 \$14,300 and actual investment earnings were \$11,594, which is a negative difference of \$2,706. The main reason for the negative difference is primarily a result of continuing declining interest rates.

Below is the investment data for April:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$3,500	\$951	(\$2,549)
5/3 CD's	\$9,200	\$10,016	\$816
Chase Bank – MMA	\$ 0	\$20	\$ 20
First Nat'l Bank –MMA	\$1,600	\$606	(\$994)
Wells Fargo – CD's	\$ 0	\$ 0	\$ 0
Wells Fargo – MMA	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>
Total	\$14,300	\$11,594	(2,706)

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 April, the spending plan reflected an estimate of \$190,900 and actual investment earnings were \$168,590, which is a negative difference of \$22,310. Below is the investment data through April:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$39,000	\$20,073	(\$18,927)
5/3 CD's	\$138,600	\$140,709	\$2,109
Chase Bank – MMA	\$ 0	\$44	\$44
First Nat'l Bank –MMA	\$11,800	\$6,817	(\$4,983)
Wells Fargo – CD's	\$1,500	\$935	(\$565)
Wells Fargo – MMA	<u>\$ 0</u>	<u>\$12</u>	<u>\$12</u>
Total	\$190,900	\$168,590	(\$22,310)

The earnings rate at Star Ohio was .55% at the beginning of July and has fallen to .08% at the end of April. The earning rate at First National Bank was .50% at the beginning of July and has fallen to .21% at the end of April.

Unfortunately, based on what has occurred through April, 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 of \$3,000 and actual revenue was \$435, which is a negative difference of \$2,565. 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 April, the spending plan reflected an estimate of \$85,000 and actual revenue was \$83,146, which is a negative difference of \$1,854. Below is the data through April:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$30,500	\$29,887	(\$613)
Unpaid Prior SY Fees	\$ 0	\$1,343	\$1,343
Chrome Book Insurance	\$50,000	\$46,668	(\$3,332)
Graduation Fee	<u>\$4,500</u>	<u>\$5,248</u>	<u>\$748</u>
Total	\$85,000	\$83,146	(\$1,854)

### **Miscellaneous**

The spending plan reflected an estimate this month of \$2,250 and actual revenue was \$3,294, which is a positive difference of \$1,044.

Through April, the spending plan reflected an estimate of \$26,975 and actual revenue was \$621,040, which is a positive difference of \$594,065. 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 \$564,595, 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 \$23,501, 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 \$307,627, which is a positive difference of \$61,794. You may recall that there has been a significant positive difference in each month so far this fiscal year.

Through April, the spending plan reflected an estimate of \$2,458,333 and actual State Foundation funding received was \$3,172,070, which is a positive difference of \$713,737. 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; however, we received the second half settlement in the amount of \$1,665,701.

Through April, the spending plan reflected an estimate of \$1,653,655 and actual revenue received was \$3,319,333, which is a positive difference of \$1,665,678. The spending plan reflects an estimate in May of \$1,654,845 and the positive difference at the end of May will be \$10,833.

**Other State Sources:**

The spending plan reflected an estimate this month of \$290 and actual revenue received was \$306, which is a positive difference of \$16.

Through April, the spending plan reflected an estimate of \$73,900 and actual revenue received was \$129,247, which is a positive difference of \$55,347. Below is the data through April:

	<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	\$2,250	\$2,380	\$130
Special Education Reimb.	\$ 0	\$ 0	\$ 0
Career Technical	<u>\$650</u>	<u>\$680</u>	<u>\$30</u>
Total	\$73,900	\$129,247	\$55,347

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 \$2,530, which is a positive difference of \$1,830.

Through April, the spending plan reflected an estimate of \$5,600 and actual revenue received was \$24,278, which is a positive difference of \$18,678.

**Non-Operational Sources:**

The spending plan did not reflect an estimate this month, but actual receipts were \$53.

Through April, the spending plan reflected an estimate of \$204,000 and actual revenue received was \$428,750, which is a positive difference of \$224,750. Below is the data through April:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Sale/Loss of Assets	\$ 0	\$28,407	\$28,407
Insurance Proceeds	\$ 0	\$19,209	\$19,209
Return of Advances	\$129,000	\$129,137	\$137
Refund of Prior Yr. Exp.	<u>\$75,000</u>	<u>\$251,997</u>	<u>\$176,997</u>
Total	\$204,000	\$428,750	\$224,750

**EXPENDITURES:**

**Salaries:**

The spending plan reflected an estimate this month of \$1,939,670 and actual salaries were \$1,960,526, which is a negative difference of \$20,856. Certified salaries (111-139) were \$4,278 over plan and classified salaries (141-172) were \$16,578 over 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 negative difference of \$4,278 in certified salaries is a result of the negative difference of \$7,098 in supplemental contracts (113). The primary reason for the negative difference of \$16,578 in classified salaries is a result of the negative difference in supplemental contracts (143) of \$44,882.

Through April, the spending plan reflected an estimate of \$19,636,110 and actual salary expenditures were \$19,258,917, which is a positive difference of \$377,193. Certified salaries (111-139) are \$175,977 under plan and classified salaries (141-172) are \$201,216 under plan as well.

The positive difference of \$175,977 in certified salaries is primarily a result of the positive differences in regular salaries (111) combined with leave of absences (121-131),

substitutes (112) and supplemental contracts (113), which combined are \$167,598 under plan. The positive difference of \$201,216 in classified salaries is primarily a result of the positive difference in regular salaries (141) combined with leave of absences (151-161) of \$134,174 [\$122,207 is in the area of transportation] and the positive differences in substitutes (142) of \$90,725 and overtime (144) of \$47,363.

### **Benefits:**

The spending plan reflected an estimate this month of \$846,685 and actual benefit expenditures were \$821,225, which is a positive difference of \$25,460. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$9,576 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$15,884 under plan as well.

Through April, the spending plan reflected an estimate of \$8,535,999 and actual benefit expenditures were \$8,350,008, which is a positive difference of \$185,991. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$73,064 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$112,927 under plan as well.

### **Contracted Services:**

The spending plan reflected an estimate this month of \$534,050 and actual expenditures were \$283,259, which is a positive difference of \$250,791. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there was one (1) line account which had a difference of \$15,000 or more. Tuition (471) had a positive difference of \$201,444, which is mostly a result of timing and should be resolved next month.

Through April, the spending plan reflected an estimate of \$4,185,782 and actual expenditures were \$3,847,556, which is a positive difference of \$338,226. As is typically the case, there are many insignificant positive and negative differences throughout this expenditure category. However, there are four (4) line accounts that had a difference of \$65,000 or more. Other professional services (419) had a negative difference of \$74,665, electricity services (451) had a positive difference of \$69,178, special education tuition (475) had a positive difference of \$110,556 and other tuitions (479) had a positive difference of \$78,153. Although through April, this category had a positive difference of \$338,226, the aforementioned four (4) combined had a positive difference of \$183,222.

Because of the rather large timing issue associated with tuitions (471), the amounts reflected to date are not fairly represented and will change significantly next month.

### **Materials/Supplies:**

The spending plan reflected an estimate this month of \$78,150 and actual expenditures were actually \$41,117, which is a positive difference of \$37,033. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were two (2) line accounts which had a difference of more than \$10,000. Software (516) had a positive difference of \$17,242 and bus fuel (582) had a positive difference of \$13,409.

Through April, the spending plan reflected an estimate of \$963,107 and actual expenditures were \$859,603, which is a positive difference of \$103,504. 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 \$48,957, other general supplies (519) had a negative difference of \$126,403, bus fuel (582) had a positive difference of \$62,013 and other supplies (590) had a positive difference of \$43,348. These four (4) combined have a positive difference of \$27,915.

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 \$10,000 and actual expenditures were \$9,903, which is a positive difference of \$97.

Through April, the spending plan reflected an estimate of \$130,150 and actual expenditures were \$95,187, which is a positive difference of \$34,963. Given that it is later in the fiscal year, I am inclined to believe that this positive difference is a result of a budget overestimation for this year.

**Dues/Fees/Other:**

The spending plan reflected an estimate this month of \$16,650 and actual expenditures were \$4,093, which is a positive difference of \$12,557. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, this month there were three (3) line accounts with a difference of \$2,500 or more. Financial institution charges (848) had a positive difference of \$4,876, other dues/fees (849) had a positive difference of \$2,800 and awards/prizes (889) had a positive difference of \$3,705. These three (3) combined had a positive difference of \$11,381.

Through April, the spending plan reflected an estimate of \$721,150 and actual expenditures were \$642,458, which is a positive difference of \$78,692. 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 \$8,000. 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 \$23,165 and liability insurance (851) has a positive difference of \$19,317. I believe the positive differences are more a result of a budget overestimation of these expenditure types rather than an issue of timing.

**Ending Cash Balance:**

The ending cash balance for April was estimated to be \$11,114,775 and the actual ending cash balance was \$17,336,943, which is a positive difference of \$6,222,168. Revenue for the month was \$1,755,543 over plan and expenditures were \$305,082 under plan.

Through April, revenue is about \$5.1 million over plan and expenditures are about \$1.1 million under plan. The current positive ending cash balance difference of just over \$6.2 million is primarily a result of positive differences in the following revenue sources: real estate taxes (\$1,874,371), miscellaneous revenue (\$594,065), state foundation (\$713,737), homestead and rollback (\$1,665,678) and non-operational revenue (\$224,750), the combined positive difference of these five (5) revenue sources is just under \$5.1 million. However, it should be noted that the positive difference in homestead and rollback is an issue of timing.

Based on information to date, I am inclined to believe that our estimated ending cash balance on June 30, 2021 will be at least \$4.5 million to \$5 million higher than the \$6.1 million estimate.

**KENSTON LOCAL SCHOOLS**  
**SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND**  
**FOR THE MONTH ENDED: APRIL 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>	14,256,107	18,417,650	4,161,543	14,256,107	18,417,650	4,161,543	11,352,890	11,352,890	0	11,338,823	11,338,823	0
<b>Revenue Sources:</b>												
Real Estate Taxes	0	0	0	0	0	0	28,776,820	30,651,191	1,874,371	29,373,070	29,766,843	393,773
Tuition Fees	17,500	47,876	30,376	17,500	47,876	30,376	719,000	704,139	(14,861)	1,047,500	818,026	(229,474)
Earnings on Investments	14,300	11,594	(2,706)	14,300	11,594	(2,706)	190,900	168,590	(22,310)	300,000	393,949	93,949
Classroom Fees	3,000	435	(2,565)	3,000	435	(2,565)	85,000	83,146	(1,854)	0	0	0
Miscellaneous	2,250	3,294	1,044	2,250	3,294	1,044	26,975	621,040	594,065	28,500	49,832	21,332
Revenue-in-Lieu	0	0	0	0	0	0	200,000	200,998	998	585,000	576,382	(8,618)
State Foundation	245,833	307,627	61,794	245,833	307,627	61,794	2,458,333	3,172,070	713,737	3,294,100	3,244,062	(50,038)
Homestead & Rollback	0	1,665,701	1,665,701	0	1,665,701	1,665,701	1,653,655	3,319,333	1,665,678	1,641,772	1,650,079	8,307
Other State	290	306	16	290	306	16	73,900	129,247	55,347	143,320	148,839	5,519
Federal - Medicaid	700	2,530	1,830	700	2,530	1,830	5,600	24,278	18,678	14,000	75,333	61,333
Non-Operational	0	53	53	0	53	53	204,000	428,750	224,750	210,000	299,489	89,489
<b>Total Revenue</b>	<b>283,873</b>	<b>2,039,416</b>	<b>1,755,543</b>	<b>283,873</b>	<b>2,039,416</b>	<b>1,755,543</b>	<b>34,394,183</b>	<b>39,502,782</b>	<b>5,108,599</b>	<b>36,637,262</b>	<b>37,022,834</b>	<b>385,572</b>
<b>Expenditure Categories:</b>												
Salaries	1,939,670	1,960,526	(20,856)	1,939,670	1,960,526	(20,856)	19,636,110	19,258,917	377,193	19,201,470	18,983,834	217,636
Benefits	846,685	821,225	25,460	846,685	821,225	25,460	8,535,999	8,350,008	185,991	7,926,094	7,785,500	140,594
Contracted Services	534,050	283,259	250,791	534,050	283,259	250,791	4,185,782	3,847,556	338,226	4,412,810	4,006,087	406,723
Supplies/Materials	78,150	41,117	37,033	78,150	41,117	37,033	963,107	859,603	103,504	874,050	758,058	115,992
New Equipment	10,000	9,903	97	10,000	9,903	97	130,150	95,187	34,963	303,150	40,323	262,827
Dues, Fees, Other	16,650	4,093	12,557	16,650	4,093	12,557	721,150	642,458	78,692	742,640	661,704	80,936
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>3,425,205</b>	<b>3,120,123</b>	<b>305,082</b>	<b>3,425,205</b>	<b>3,120,123</b>	<b>305,082</b>	<b>34,632,298</b>	<b>33,518,729</b>	<b>1,113,569</b>	<b>33,460,214</b>	<b>32,706,011</b>	<b>754,203</b>
<b>Financial Condition this Month</b>	<b>(3,141,332)</b>	<b>(1,080,707)</b>	<b>2,060,625</b>	<b>(3,141,332)</b>	<b>(1,080,707)</b>	<b>2,060,625</b>	<b>(238,115)</b>	<b>5,984,053</b>	<b>6,222,168</b>	<b>3,177,048</b>	<b>4,316,823</b>	<b>1,139,775</b>
<b>Ending Cash Balance</b>	<b>11,114,775</b>	<b>17,336,943</b>	<b>6,222,168</b>	<b>11,114,775</b>	<b>17,336,943</b>	<b>6,222,168</b>	<b>11,114,775</b>	<b>17,336,943</b>	<b>6,222,168</b>	<b>14,515,871</b>	<b>15,655,646</b>	<b>1,139,775</b>



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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,364,060	1,365,592	(1,532)	1,364,060	1,365,592	(1,532)	13,758,080	13,565,665	192,415
112 - Substitutes	39,000	35,564	3,436	39,000	35,564	3,436	306,000	277,378	28,622
113 - Supplemental Contr.	56,500	63,598	(7,098)	56,500	63,598	(7,098)	450,500	352,029	98,471
119 - Other Cert. Salaries	1,000	84	916	1,000	84	916	18,900	9,541	9,359
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	151,000	149,730	1,270
139 - Medical Waiver	0	0	0	0	0	0	0	2,250	(2,250)
<b>TOTAL - CERTIFIED</b>	<b>1,460,560</b>	<b>1,464,838</b>	<b>(4,278)</b>	<b>1,460,560</b>	<b>1,464,838</b>	<b>(4,278)</b>	<b>14,684,480</b>	<b>14,508,503</b>	<b>175,977</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	448,910	431,548	17,362	448,910	431,548	17,362	4,542,280	4,311,890	230,390
142 - Substitutes	14,900	6,355	8,545	14,900	6,355	8,545	167,750	77,025	90,725
143 - Supplemental Contr.	10,000	54,882	(44,882)	10,000	54,882	(44,882)	124,000	163,394	(39,394)
144 - Overtime	5,300	2,903	2,397	5,300	2,903	2,397	84,000	36,637	47,363
149 - Other Class. Salaries	0	0	0	0	0	0	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	0	0	0	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>479,110</b>	<b>495,688</b>	<b>(16,578)</b>	<b>479,110</b>	<b>495,688</b>	<b>(16,578)</b>	<b>4,951,630</b>	<b>4,750,414</b>	<b>201,216</b>

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**ALL BENEFITS - APRIL 2021**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,077	202,440	3,637	206,077	202,440	3,637	2,060,603	2,022,199	38,404
212 - STRS Pick-up	10,663	10,724	(61)	10,663	10,724	(61)	125,325	127,322	(1,997)
213 - Medicare Pick-up	1,381	685	696	1,381	685	696	16,535	16,241	294
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	285,800	287,902	(2,102)	285,800	287,902	(2,102)	2,876,800	2,887,145	(10,345)
242 - Life Insurance	1,061	838	223	1,061	838	223	10,598	9,621	977
243 - Dental	18,195	18,260	(65)	18,195	18,260	(65)	183,370	183,040	330
244 - Vision	2,200	2,181	19	2,200	2,181	19	22,165	21,680	485
249 - Medicare	20,827	20,996	(169)	20,827	20,996	(169)	209,366	200,404	8,962
261 - Worker's Comp	10,372	8,191	2,181	10,372	8,191	2,181	104,350	99,367	4,983
281 - Unemployment	5,025	(191)	5,216	5,025	(191)	5,216	40,200	9,229	30,971
<b>TOTAL - CERTIFIED</b>	<b>561,602</b>	<b>552,026</b>	<b>9,576</b>	<b>561,602</b>	<b>552,026</b>	<b>9,576</b>	<b>5,649,312</b>	<b>5,576,248</b>	<b>73,064</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	75,000	73,336	1,664	75,000	73,336	1,664	804,998	798,123	6,875
222 - SERS Pick-up	11,187	11,081	106	11,187	11,081	106	123,563	122,299	1,264
223 - Medicare Pick-up	1,475	705	770	1,475	705	770	16,788	15,176	1,612
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	173,520	161,235	12,285	173,520	161,235	12,285	1,701,080	1,619,011	82,069
252 - Life Insurance	745	595	150	745	595	150	7,335	6,467	868
253 - Dental	10,615	9,907	708	10,615	9,907	708	104,280	99,218	5,062
254 - Vision	1,350	1,284	66	1,350	1,284	66	13,225	12,540	685
259 - Medicare	6,947	7,227	(280)	6,947	7,227	(280)	71,697	62,997	8,700
262 - Worker's Comp	3,354	2,729	625	3,354	2,729	625	34,661	32,152	2,509
282 - Unemployment	890	1,100	(210)	890	1,100	(210)	9,060	5,777	3,283
<b>TOTAL - CLASSIFIED</b>	<b>285,083</b>	<b>269,199</b>	<b>15,884</b>	<b>285,083</b>	<b>269,199</b>	<b>15,884</b>	<b>2,886,687</b>	<b>2,773,760</b>	<b>112,927</b>

<b>GRAND TOTAL - BENEFITS</b>	<b>846,685</b>	<b>821,225</b>	<b>25,460</b>	<b>846,685</b>	<b>821,225</b>	<b>25,460</b>	<b>8,535,999</b>	<b>8,350,008</b>	<b>185,991</b>
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**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES**  
**FOR THE MONTH ENDED: APRIL 2021**

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	1,000	0	1,000	1,000	0	1,000	15,000	43,423	(28,423)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	1,000	0	1,000	1,000	0	1,000	5,500	2,250	3,250
416 - Data Processing Services	0	0	0	0	0	0	79,020	42,969	36,051
418 - Legal Services	9,000	0	9,000	9,000	0	9,000	48,000	17,701	30,299
419 - Other Prof. & Tech. Services	42,500	33,601	8,899	42,500	33,601	8,899	446,628	521,293	(74,665)
422 - Garbage Removal	1,800	1,680	120	1,800	1,680	120	18,400	16,904	1,496
423 - Repair & Maintenance Services	5,000	4,998	2	5,000	4,998	2	104,000	119,431	(15,431)
424 - Property & Fleet Insurance	0	0	0	0	0	0	123,000	130,563	(7,563)
425 - Rentals	0	2,600	(2,600)	0	2,600	(2,600)	11,600	10,574	1,026
426 - Lease Purchase Agreements	0	0	0	0	0	0	94,050	87,696	6,354
431 - Certified Mileage	1,000	0	1,000	1,000	0	1,000	12,659	2,190	10,469
432 - Cert. Meeting Expenses	1,000	680	320	1,000	680	320	13,200	3,170	10,030
433 - Non-Cert. Mileage	500	0	500	500	0	500	6,025	1,437	4,588
434 - Non-Cert. Meeting Expenses	350	586	(236)	350	586	(236)	3,000	675	2,325
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	500	761	(261)
441 - Telephone Services	2,000	379	1,621	2,000	379	1,621	22,350	21,855	495
443 - Postage	1,500	2,762	(1,262)	1,500	2,762	(1,262)	15,500	18,231	(2,731)
444 - Postage Machine Rental	1,000	93	907	1,000	93	907	4,900	3,313	1,587
445 - Messenger Service	100	0	100	100	0	100	600	0	600
446 - Advertising	0	0	0	0	0	0	250	77	173
447 - Internet Access Services	13,500	0	13,500	13,500	0	13,500	13,500	0	13,500
451 - Electricity Services	37,000	25,094	11,906	37,000	25,094	11,906	430,000	360,822	69,178
452 - Water & Sewer Services	7,000	7,024	(24)	7,000	7,024	(24)	35,000	34,532	468
453 - Gas Services	10,000	10,865	(865)	10,000	10,865	(865)	110,500	116,199	(5,699)
461 - Printing & Binding	0	1,380	(1,380)	0	1,380	(1,380)	27,000	12,889	14,111
469 - Other Craft/Trade Services	0	245	(245)	0	245	(245)	8,500	3,216	5,284
471 - Tuition to other Districts	280,000	78,556	201,444	280,000	78,556	201,444	1,480,000	1,435,942	44,058
474 - Excess Costs	20,000	15,405	4,595	20,000	15,405	4,595	60,000	33,402	26,598
475 - Special Ed. Tuition	47,000	38,092	8,908	47,000	38,092	8,908	479,000	368,444	110,556
476 - Vocational Ed. Tuition	5,400	6,415	(1,015)	5,400	6,415	(1,015)	54,000	67,758	(13,758)
477 - Open Enrollment Tuition	6,000	6,830	(830)	6,000	6,830	(830)	68,500	66,626	1,874
478 - Community Schools	10,400	11,049	(649)	10,400	11,049	(649)	104,000	92,735	11,265
479 - Other Tuitions	20,000	22,025	(2,025)	20,000	22,025	(2,025)	210,250	132,097	78,153
483 - Purchased Student Transp.	10,000	12,900	(2,900)	10,000	12,900	(2,900)	81,350	78,381	2,969
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
<b>Total Contracted Services</b>	<b>534,050</b>	<b>283,259</b>	<b>250,791</b>	<b>534,050</b>	<b>283,259</b>	<b>250,791</b>	<b>4,185,782</b>	<b>3,847,556</b>	<b>338,226</b>

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

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
MATERIALS/SUPPLIES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	12,000	7,490	4,510	12,000	7,490	4,510	134,673	85,716	48,957
512 - Office Supplies	1,000	1,050	(50)	1,000	1,050	(50)	32,785	22,384	10,401
514 - Health & Hygiene Supplies	0	0	0	0	0	0	1,500	1,076	424
516 - Software Materials	19,800	2,558	17,242	19,800	2,558	17,242	92,500	74,366	18,134
519 - Other General Supplies	4,000	2,626	1,374	4,000	2,626	1,374	29,250	155,653	(126,403)
521 - New Textbooks	0	0	0	0	0	0	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	120	(120)	0	120	(120)	81,500	111,436	(29,936)
526 - Textbooks - CCP	0	0	0	0	0	0	21,000	8,403	12,597
531 - Library Books	1,000	0	1,000	1,000	0	1,000	4,000	2,674	1,326
542 - Periodicals	600	0	600	600	0	600	2,100	746	1,354
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	884	(884)	0	884	(884)	32,999	27,399	5,600
559 - Replacement Items - PE	0	0	0	0	0	0	1,000	0	1,000
569 - Other Food Items	750	44	706	750	44	706	9,200	7,939	1,261
572 - Cust & Maint. Supplies	10,000	11,760	(1,760)	10,000	11,760	(1,760)	170,000	156,661	13,339
573 - Furniture	0	0	0	0	0	0	2,500	0	2,500
581 - Bus Supplies	8,000	6,716	1,284	8,000	6,716	1,284	75,000	75,022	(22)
582 - Bus Fuel	21,000	7,591	13,409	21,000	7,591	13,409	168,000	105,987	62,013
583 - Tires & Tubes	0	0	0	0	0	0	15,000	9,989	5,011
590 - Other Supplies/Materials	0	278	(278)	0	278	(278)	51,000	7,652	43,348
<b>Total Materials/Supplies</b>	<b>78,150</b>	<b>41,117</b>	<b>37,033</b>	<b>78,150</b>	<b>41,117</b>	<b>37,033</b>	<b>963,107</b>	<b>859,603</b>	<b>103,504</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
DUES & FEES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	1,350	60	1,290	1,350	60	1,290	23,350	24,674	(1,324)
842 - Shipping Charges	0	42	(42)	0	42	(42)	10,000	2,410	7,590
843 - Audit Charges	0	0	0	0	0	0	24,500	24,433	67
844 - County ESC Deduction	1,500	1,387	113	1,500	1,387	113	15,000	13,981	1,019
845 - Property Tax Collection Fees	0	0	0	0	0	0	480,000	473,463	6,537
846 - Election Expense	0	0	0	0	0	0	5,000	11,672	(6,672)
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Instituion Charges	7,000	2,124	4,876	7,000	2,124	4,876	52,000	28,835	23,165
849 - Other Dues/Fees	2,800	0	2,800	2,800	0	2,800	16,800	9,150	7,650
851 - Liability Insurance	0	0	0	0	0	0	61,000	41,683	19,317
853 - Performance Bonds	0	0	0	0	0	0	500	311	189
864 - Settlements	0	0	0	0	0	0	0	0	0
870 - Tax Assessments	0	0	0	0	0	0	2,500	0	2,500
889 - Awards/Prizes	4,000	295	3,705	4,000	295	3,705	20,000	11,289	8,711
899 - Miscellaneous	0	185	(185)	0	185	(185)	10,500	557	9,943
<b>Total Dues &amp; Fees</b>	<b>16,650</b>	<b>4,093</b>	<b>12,557</b>	<b>16,650</b>	<b>4,093</b>	<b>12,557</b>	<b>721,150</b>	<b>642,458</b>	<b>78,692</b>