



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

To: Kenston Board of Education
From: Paul J. Pestello, Treasurer
Re: Spending Plan Overview – May 2021
Date: June 13, 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 May, 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 \$258,500 and actual revenue was \$228,363, which is a negative difference of \$30,137. The primary reason for the negative difference is a result of receiving \$22,635 less in special education funding from the MRDD of Geauga County than originally anticipated.

Through May, the spending plan reflected an estimate of \$977,500 and actual revenue was \$932,502, which is a negative difference of \$44,998. Of the seven (7) tuition revenue accounts, three (3) have a positive difference and four (4) have a negative difference. The total positive difference of the three (3) revenue accounts is \$10,027 and the total negative difference of the four (4) revenue accounts is \$55,025.

Below is the tuition data through May:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
All Day Kdg.	\$330,000	\$339,520	\$9,520
SF-14 Regular Ed.	\$120,000	\$113,253	(\$6,747)
SF-14 Special Ed.	\$50,000	\$35,391	(\$14,609)
SF-6 Excess Cost	\$25,000	\$11,008	(\$13,992)

MRDD Funding	\$250,000	\$230,323	(\$19,677)
Open Enrollment	\$192,500	\$192,600	\$100
Preschool	<u>\$10,000</u>	<u>\$10,407</u>	<u>\$407</u>
Total	\$977,500	\$932,502	(\$44,998)

Based on the above data, it would appear as though the negative differences are a result of an overestimation of revenue estimates for this fiscal year. The only expectation of revenue in June is from all day kindergarten and open enrollment.

Earnings on Investments:

The spending plan reflected an estimate this month of \$18,900 and actual investment earnings were \$15,090, which is a negative difference of \$3,810. The main reason for the negative difference is primarily a result of declining interest rates since the beginning of the fiscal year.

Below is the investment data for May:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$3,500	\$829	(\$2,671)
5/3 CD's	\$13,800	\$13,327	(\$473)
Chase Bank – MMA	\$ 0	\$14	\$ 14
First Nat'l Bank –MMA	\$1,600	\$566	(\$1,034)
Wells Fargo – CD's	\$ 0	\$353	\$353
Wells Fargo – MMA	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>
Total	\$18,900	\$15,090	(\$3,810)

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 May, the spending plan reflected an estimate of \$209,800 and actual investment earnings were \$183,680, which is a negative difference of \$26,120. Below is the investment data through May:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$42,500	\$20,902	(\$21,598)
5/3 CD's	\$152,400	\$154,036	\$1,636
Chase Bank – MMA	\$ 0	\$58	\$58
First Nat'l Bank –MMA	\$13,400	\$7,383	(\$6,017)
Wells Fargo – CD's	\$1,500	\$1,288	(\$212)
Wells Fargo – MMA	<u>\$ 0</u>	<u>\$13</u>	<u>\$13</u>
Total	\$209,800	\$183,680	(\$26,120)

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

Unfortunately, based on what has occurred through May, I am confident that there will be negative differences in interest earnings from Star Ohio and First National Bank in June as well and will be at least \$30,000 under plan for the fiscal year.

Classroom Fees:

The spending plan reflected an estimate of \$2,200 and actual revenue was \$3,062, which is a positive difference of \$862. 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 May, the spending plan reflected an estimate of \$87,200 and actual revenue was \$86,208, which is a negative difference of \$992. Below is the data through May:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$31,500	\$30,265	(\$1,235)
Unpaid Prior SY Fees	\$ 0	\$1,465	\$1,465
Chrome Book Insurance	\$51,200	\$48,400	(\$2,800)
Graduation Fee	<u>\$4,500</u>	<u>\$6,078</u>	<u>\$1,578</u>
Total	\$87,200	\$86,208	(\$992)

Miscellaneous

The spending plan reflected an estimate this month of \$2,760 and actual revenue was \$13,883, which is a positive difference of \$11,123. The primary reason for the positive difference is a result of the receipt of \$9,493 from the BWC related to the Group Retrospective Program of which we belong.

Through May, the spending plan reflected an estimate of \$29,735 and actual revenue was \$634,923, which is a positive difference of \$605,188. 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 \$564,581, the bulk of which or \$553,625 is the dividend amount we received from the BWC in December. Rebates and incentives currently has a positive difference of \$33,098, the bulk of which or \$28,720 are rebates received from the BWC related to the Group Retro Program.

State Foundation:

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$308,813, which is a positive difference of \$62,980. You may recall that there has been a significant positive difference in each month so far this fiscal year.

Through May, the spending plan reflected an estimate of \$2,704,167 and actual State Foundation funding received was \$3,480,833, which is a positive difference of \$776,716. 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 reflected an estimate this month of \$1,654,845; however, we received the second half settlement in the amount of \$1,665,701 last month.

Through May, the spending plan reflected an estimate of \$3,308,500 and actual revenue received was \$3,319,333, which is a positive difference of \$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 May, the spending plan reflected an estimate of \$74,190 and actual revenue received was \$129,553, which is a positive difference of \$55,363. Below is the data through May:

	<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	\$2,475	\$2,618	\$143
Special Education Reimb.	\$ 0	\$ 0	\$ 0
Career Technical	<u>\$715</u>	<u>\$748</u>	<u>\$33</u>
Total	\$74,190	\$129,553	\$55,363

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 \$47,997, which is a positive difference of \$47,297. This month we received a Medicaid CAFS settlement related to SY 2018-2019 in the amount of \$44,621.59.

Through May, the spending plan reflected an estimate of \$6,300 and actual revenue received was \$72,275, which is a positive difference of \$65,975. The primary reason for the positive difference is a result of the settlement received in May.

Non-Operational Sources:

The spending plan did not reflect an estimate this month, but actual receipts were \$3,847.

Through May, the spending plan reflected an estimate of \$204,000 and actual revenue received was \$432,597, which is a positive difference of \$228,597. Below is the data through May:

	<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>\$255,844</u>	<u>\$180,844</u>
Total	\$204,000	\$432,597	\$228,597

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,908,570 and actual salaries were \$1,897,341, which is a positive difference of \$11,229. Certified salaries (111-139) were \$14,960 over plan and classified salaries (141-172) were \$26,189 under plan. 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 \$14,960 in certified salaries is a result of the negative difference of \$12,058 in substitutes (112). The primary reason for the positive difference of \$26,189 in classified salaries is a result of the positive difference in regular salaries (141) of \$20,204 (\$13,464 in transportation).

Through May, the spending plan reflected an estimate of \$21,544,680 and actual salary expenditures were \$21,156,258, which is a positive difference of \$388,422. Certified salaries (111-139) are \$161,017 under plan and classified salaries (141-172) are \$227,405 under plan as well.

The positive difference of \$161,017 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 \$151,638 under plan. The positive difference of \$227,405 in classified salaries is primarily a result of the positive difference in regular salaries (141) combined with leave of absences (151-161) of \$150,849 [\$135,671 is in the area of transportation] and the positive differences in substitutes (142) of \$97,068 and overtime (144) of \$48,581.

Benefits:

The spending plan reflected an estimate this month of \$846,200 and actual benefit expenditures were \$820,771, which is a positive difference of \$25,429. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$6,753 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$18,676 under plan as well.

Through May, the spending plan reflected an estimate of \$9,382,199 and actual benefit expenditures were \$9,170,779, which is a positive difference of \$211,420. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$79,817 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$131,603 under plan as well.

Contracted Services:

The spending plan reflected an estimate this month of \$473,187 and actual expenditures were \$652,826, which is a negative difference of \$179,639. The negative difference is a result of timing given that there was a positive difference of \$250,791 in April. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were four (4) line accounts which had a difference of \$25,000 or more. Data processing services (416) had a negative difference of \$28,560, other professional services (419) had a negative difference of \$44,573, electricity services (451) had a negative difference of \$41,108 and tuition (471) had a negative difference of \$49,782. These four (4) line accounts combined had a negative difference of \$164,023.

Through May, the spending plan reflected an estimate of \$4,658,969 and actual expenditures were \$4,500,382, which is a positive difference of \$158,587. 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 \$30,000 or more. Other professional services (419) had a negative difference of \$119,238, excess costs (474) had a positive difference of \$31,193, special education tuition (475) had a positive difference of \$122,463 and other tuitions (479) had a positive difference of \$74,726. These four (4) line accounts combined had a positive difference of \$109,144. The

negative difference of \$119,238 in contract services (419) is a result of two (2) new students requiring special education services. These services exceed \$150,000.

Materials/Supplies:

The spending plan reflected an estimate this month of \$229,150 and actual expenditures were actually \$104,357, which is a positive difference of \$124,793. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there was only one (1) line account which had a difference of more than \$20,000. Other general supplies (519) had a positive difference of \$167,995. This is merely a result of timing related to the purchase of and payment of chromebooks. Payment for the chromebooks will be made in June.

Through May, the spending plan reflected an estimate of \$1,192,257 and actual expenditures were \$963,960, which is a positive difference of \$228,297. 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 \$35,000. Instructional supplies (511) had a positive difference of \$52,064, other general supplies (519) had a positive difference of \$41,592, bus fuel (582) had a positive difference of \$60,994 and other supplies (590) had a positive difference of \$39,152. These four (4) combined have a positive difference of \$193,802.

The positive difference in instructional supplies (511) is more than likely a result of a budget overestimation for this fiscal year. The positive difference in other general supplies (519) is a result of the timing issue mentioned above and once the payment is made, there will be a negative difference of at least \$100,000 which 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 \$3,205, which is a positive difference of \$1,795.

Through May, the spending plan reflected an estimate of \$135,150 and actual expenditures were \$98,392, which is a positive difference of \$36,758. Given that there is only the month of June remaining 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 \$23,261 and actual expenditures were \$20,714, which is a positive difference of \$2,547. 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. Two (2) of the five had negative differences and the other three (3) had positive difference. All five (5) combined had a positive difference of \$1,275.

Through May, the spending plan reflected an estimate of \$744,411 and actual expenditures were \$663,172, which is a positive difference of \$81,239. 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 just over \$12,000. 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 \$28,289, liability insurance (851) has a positive difference of \$21,817 and miscellaneous (899) has a positive difference of \$14,943. 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 May was estimated to be \$9,813,436 and the actual ending cash balance was \$14,459,235, which is a positive difference of \$4,645,799. Revenue for the month was \$1,562,522 under plan and expenditures were \$13,846 over plan.

Through May, revenue is about \$3.5 million over plan and expenditures are about \$1.1 million under plan. The current positive ending cash balance difference of just over \$4.6 million is primarily a result of positive differences in the following revenue sources: real estate taxes (\$1,874,371), miscellaneous revenue (\$605,188), state foundation (\$776,716) and non-operational revenue (\$228,597). The combined positive difference of these five (5) revenue sources is just under \$3.5 million.

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: MAY 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	11,114,775	17,336,943	6,222,168	14,256,107	18,417,650	4,161,543	11,352,890	11,352,890	0	11,338,823	11,338,823	0
Revenue Sources:												
Real Estate Taxes	0	0	0	0	0	0	28,776,820	30,651,191	1,874,371	29,373,070	29,766,843	393,773
Tuition Fees	258,500	228,363	(30,137)	276,000	276,239	239	977,500	932,502	(44,998)	1,060,000	1,064,053	4,053
Earnings on Investments	18,900	15,090	(3,810)	33,200	26,684	(6,516)	209,800	183,680	(26,120)	325,000	418,027	93,027
Classroom Fees	2,200	3,062	862	5,200	3,497	(1,703)	87,200	86,208	(992)	0	0	0
Miscellaneous	2,760	13,883	11,123	5,010	17,177	12,167	29,735	634,923	605,188	31,275	54,649	23,374
Revenue-in-Lieu	0	145	145	0	145	145	200,000	201,143	1,143	585,000	576,382	(8,618)
State Foundation	245,833	308,813	62,980	491,667	616,440	124,773	2,704,167	3,480,883	776,716	3,623,510	3,457,220	(166,290)
Homestead & Rollback	1,654,845	0	(1,654,845)	1,654,845	1,665,701	10,856	3,308,500	3,319,333	10,833	3,292,655	3,303,734	11,079
Other State	290	306	16	580	612	32	74,190	129,553	55,363	143,660	149,145	5,485
Federal - Medicaid	700	47,997	47,297	1,400	50,527	49,127	6,300	72,275	65,975	16,000	75,371	59,371
Non-Operational	0	3,847	3,847	0	3,900	3,900	204,000	432,597	228,597	210,000	494,911	284,911
Total Revenue	2,184,028	621,506	(1,562,522)	2,467,902	2,660,922	193,020	36,578,212	40,124,288	3,546,076	38,660,170	39,360,335	700,165
Expenditure Categories:												
Salaries	1,908,570	1,897,341	11,229	3,848,240	3,857,867	(9,627)	21,544,680	21,156,258	388,422	21,084,040	20,787,825	296,215
Benefits	846,200	820,771	25,429	1,692,884	1,641,996	50,888	9,382,199	9,170,779	211,420	8,714,382	8,570,091	144,291
Contracted Services	473,187	652,826	(179,639)	1,007,237	936,085	71,152	4,658,969	4,500,382	158,587	4,872,570	4,221,262	651,308
Supplies/Materials	229,150	104,357	124,793	307,300	145,474	161,826	1,192,257	963,960	228,297	1,081,150	790,244	290,906
New Equipment	5,000	3,205	1,795	15,000	13,108	1,892	135,150	98,392	36,758	308,150	42,934	265,216
Dues, Fees, Other	23,261	20,714	2,547	39,911	24,807	15,104	744,411	663,172	81,239	774,140	672,232	101,908
Other Non-Operating	0	0	0	0	0	0	460,000	465,000	(5,000)	0	658,505	(658,505)
Total Expenditures	3,485,368	3,499,214	(13,846)	6,910,572	6,619,337	291,235	38,117,666	37,017,943	1,099,723	36,834,432	35,743,093	1,091,339
Financial Condition this Month	(1,301,339)	(2,877,708)	(1,576,369)	(4,442,671)	(3,958,415)	484,256	(1,539,454)	3,106,345	4,645,799	1,825,738	3,617,242	1,791,504
Ending Cash Balance	9,813,436	14,459,235	4,645,799	9,813,436	14,459,235	4,645,799	9,813,436	14,459,235	4,645,799	13,164,561	14,956,065	1,791,504

**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - MAY 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	1,365,706	(1,646)	2,728,120	2,731,298	(3,178)	15,122,140	14,931,371	190,769
112 - Substitutes	39,000	51,058	(12,058)	78,000	86,622	(8,622)	345,000	328,436	16,564
113 - Supplemental Contr.	28,500	30,756	(2,256)	85,000	94,354	(9,354)	479,000	382,785	96,215
119 - Other Cert. Salaries	1,000	0	1,000	2,000	84	1,916	19,900	9,541	10,359
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)
TOTAL - CERTIFIED	1,432,560	1,447,520	(14,960)	2,893,120	2,912,358	(19,238)	16,117,040	15,956,023	161,017

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	428,706	20,204	897,820	860,254	37,566	4,991,190	4,740,596	250,594
142 - Substitutes	15,550	9,207	6,343	30,450	15,562	14,888	183,300	86,232	97,068
143 - Supplemental Contr.	5,000	3,847	1,153	15,000	58,729	(43,729)	129,000	167,241	(38,241)
144 - Overtime	5,750	4,532	1,218	11,050	7,435	3,615	89,750	41,169	48,581
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	3,529	(3,529)	0	3,529	(3,529)	0	52,841	(52,841)
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	800	0	800	800	0	800	5,300	5,329	(29)
TOTAL - CLASSIFIED	476,010	449,821	26,189	955,120	945,509	9,611	5,427,640	5,200,235	227,405

GRAND TOTAL - SALARIES	1,908,570	1,897,341	11,229	3,848,240	3,857,867	(9,627)	21,544,680	21,156,258	388,422
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KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - MAY 2021

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	206,040	202,659	3,381	412,117	405,099	7,018	2,266,643	2,224,858	41,785
212 - STRS Pick-up	10,663	10,724	(61)	21,327	21,448	(121)	135,989	138,046	(2,057)
213 - Medicare Pick-up	1,381	0	1,381	2,763	685	2,078	17,916	16,241	1,675
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	285,800	290,056	(4,256)	571,600	577,958	(6,358)	3,162,600	3,177,201	(14,601)
242 - Life Insurance	1,061	843	218	2,122	1,681	441	11,659	10,464	1,195
243 - Dental	18,195	18,290	(95)	36,390	36,550	(160)	201,565	201,330	235
244 - Vision	2,200	2,177	23	4,400	4,358	42	24,365	23,857	508
249 - Medicare	20,421	21,379	(958)	41,248	42,375	(1,127)	229,788	221,783	8,005
261 - Worker's Comp	10,176	8,082	2,094	20,548	16,273	4,275	114,526	107,449	7,077
281 - Unemployment	5,025	0	5,025	10,050	(191)	10,241	45,225	9,229	35,996
TOTAL - CERTIFIED	560,963	554,210	6,753	1,122,565	1,106,236	16,329	6,210,275	6,130,458	79,817

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	74,999	73,112	1,887	149,999	146,448	3,551	879,996	871,235	8,761
222 - SERS Pick-up	11,242	11,081	161	22,429	22,162	267	134,805	133,380	1,425
223 - Medicare Pick-up	1,482	0	1,482	2,957	705	2,252	18,270	15,176	3,094
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	173,520	160,980	12,540	347,040	322,215	24,825	1,874,600	1,779,991	94,609
252 - Life Insurance	745	589	156	1,490	1,184	306	8,080	7,056	1,024
253 - Dental	10,615	9,795	820	21,230	19,702	1,528	114,895	109,013	5,882
254 - Vision	1,350	1,252	98	2,700	2,536	164	14,575	13,792	783
259 - Medicare	6,902	7,273	(371)	13,849	14,500	(651)	78,599	70,270	8,329
262 - Worker's Comp	3,332	2,479	853	6,686	5,208	1,478	37,993	34,631	3,362
282 - Unemployment	1,050	0	1,050	1,940	1,100	840	10,110	5,777	4,333
TOTAL - CLASSIFIED	285,237	266,561	18,676	570,319	535,760	34,559	3,171,924	3,040,321	131,603
GRAND TOTAL - BENEFITS	846,200	820,771	25,429	1,692,884	1,641,996	50,888	9,382,199	9,170,779	211,420

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: MAY 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	(672)	1,672	2,000	(672)	2,672	16,000	42,751	(26,751)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	0	246	(246)	1,000	246	754	5,500	2,496	3,004
416 - Data Processing Services	0	28,560	(28,560)	0	28,560	(28,560)	79,020	71,529	7,491
418 - Legal Services	5,000	12,741	(7,741)	14,000	12,741	1,259	53,000	30,442	22,558
419 - Other Prof. & Tech. Services	42,500	87,073	(44,573)	85,000	120,674	(35,674)	489,128	608,366	(119,238)
422 - Garbage Removal	1,800	1,680	120	3,600	3,360	240	20,200	18,584	1,616
423 - Repair & Maintenance Services	5,000	14,620	(9,620)	10,000	19,618	(9,618)	109,000	134,051	(25,051)
424 - Property & Fleet Insurance	0	1,060	(1,060)	0	1,060	(1,060)	123,000	131,623	(8,623)
425 - Rentals	0	4,480	(4,480)	0	7,080	(7,080)	11,600	15,054	(3,454)
426 - Lease Purchase Agreements	0	0	0	0	0	0	94,050	87,696	6,354
431 - Certified Mileage	1,000	90	910	2,000	90	1,910	13,659	2,280	11,379
432 - Cert. Meeting Expenses	1,000	870	130	2,000	1,550	450	14,200	4,040	10,160
433 - Non-Cert. Mileage	500	0	500	1,000	0	1,000	6,525	1,437	5,088
434 - Non-Cert. Meeting Expenses	350	50	300	700	636	64	3,350	725	2,625
439 - Other Travel/Mtg. Expenses	0	25	(25)	0	25	(25)	500	786	(286)
441 - Telephone Services	2,050	3,565	(1,515)	4,050	3,944	106	24,400	25,420	(1,020)
443 - Postage	1,600	446	1,154	3,100	3,208	(108)	17,100	18,677	(1,577)
444 - Postage Machine Rental	487	211	276	1,487	304	1,183	5,387	3,524	1,863
445 - Messenger Service	0	0	0	100	0	100	600	0	600
446 - Advertising	0	0	0	0	0	0	250	77	173
447 - Internet Access Services	0	4,680	(4,680)	13,500	4,680	8,820	13,500	4,680	8,820
451 - Electricity Services	37,000	78,108	(41,108)	74,000	103,202	(29,202)	467,000	438,930	28,070
452 - Water & Sewer Services	0	7,024	(7,024)	7,000	14,048	(7,048)	35,000	41,556	(6,556)
453 - Gas Services	10,000	3,897	6,103	20,000	14,762	5,238	120,500	120,096	404
461 - Printing & Binding	0	0	0	0	1,380	(1,380)	27,000	12,889	14,111
469 - Other Craft/Trade Services	0	245	(245)	0	490	(490)	8,500	3,461	5,039
471 - Tuition to other Districts	230,000	279,782	(49,782)	510,000	358,338	151,662	1,710,000	1,715,724	(5,724)
474 - Excess Costs	20,000	15,405	4,595	40,000	30,810	9,190	80,000	48,807	31,193
475 - Special Ed. Tuition	52,000	40,093	11,907	99,000	78,185	20,815	531,000	408,537	122,463
476 - Vocational Ed. Tuition	5,500	6,521	(1,021)	10,900	12,936	(2,036)	59,500	74,279	(14,779)
477 - Open Enrollment Tuition	6,000	6,830	(830)	12,000	13,660	(1,660)	74,500	73,456	1,044
478 - Community Schools	10,400	11,531	(1,131)	20,800	22,580	(1,780)	114,400	104,266	10,134
479 - Other Tuitions	20,000	23,427	(3,427)	40,000	45,452	(5,452)	230,250	155,524	74,726
483 - Purchased Student Transp.	10,000	20,238	(10,238)	20,000	33,138	(13,138)	91,350	98,619	(7,269)
489 - Transportation In Lieu	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Total Contracted Services	473,187	652,826	(179,639)	1,007,237	936,085	71,152	4,658,969	4,500,382	158,587

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

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
MATERIALS/SUPPLIES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	10,000	6,893	3,107	22,000	14,383	7,617	144,673	92,609	52,064
512 - Office Supplies	1,000	2,239	(1,239)	2,000	3,289	(1,289)	33,785	24,623	9,162
514 - Health & Hygiene Supplies	0	0	0	0	0	0	1,500	1,076	424
516 - Software Materials	2,000	16,965	(14,965)	21,800	19,523	2,277	94,500	91,331	3,169
519 - Other General Supplies	170,000	2,005	167,995	174,000	4,631	169,369	199,250	157,658	41,592
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	0	0	0	120	(120)	81,500	111,436	(29,936)
526 - Textbooks - CCP	0	1,898	(1,898)	0	1,898	(1,898)	21,000	10,301	10,699
531 - Library Books	0	0	0	1,000	0	1,000	4,000	2,674	1,326
542 - Periodicals	0	204	(204)	600	204	396	2,100	950	1,150
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	277	(277)	0	1,161	(1,161)	32,999	27,676	5,323
559 - Replacement Items - PE	0	0	0	0	0	0	1,000	0	1,000
569 - Other Food Items	750	233	517	1,500	277	1,223	9,950	8,172	1,778
572 - Cust & Maint. Supplies	12,400	27,771	(15,371)	22,400	39,531	(17,131)	182,400	184,432	(2,032)
573 - Furniture	0	0	0	0	0	0	2,500	0	2,500
581 - Bus Supplies	10,000	17,227	(7,227)	18,000	23,943	(5,943)	85,000	92,249	(7,249)
582 - Bus Fuel	18,000	19,019	(1,019)	39,000	26,610	12,390	186,000	125,006	60,994
583 - Tires & Tubes	5,000	5,430	(430)	5,000	5,430	(430)	20,000	15,419	4,581
590 - Other Supplies/Materials	0	4,196	(4,196)	0	4,474	(4,474)	51,000	11,848	39,152
Total Materials/Supplies	229,150	104,357	124,793	307,300	145,474	161,826	1,192,257	963,960	228,297

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
DUES & FEES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	4,204	(4,204)	1,350	4,264	(2,914)	23,350	28,878	(5,528)
842 - Shipping Charges	1,061	31	1,030	1,061	73	988	11,061	2,441	8,620
843 - Audit Charges	500	0	500	500	0	500	25,000	24,433	567
844 - County ESC Deduction	1,500	1,387	113	3,000	2,774	226	16,500	15,368	1,132
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	1,876	5,124	14,000	4,000	10,000	59,000	30,711	28,289
849 - Other Dues/Fees	1,500	8,645	(7,145)	4,300	8,645	(4,345)	18,300	17,795	505
851 - Liability Insurance	2,500	0	2,500	2,500	0	2,500	63,500	41,683	21,817
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	4,200	4,571	(371)	8,200	4,866	3,334	24,200	15,860	8,340
899 - Miscellaneous	5,000	0	5,000	5,000	185	4,815	15,500	557	14,943
Total Dues & Fees	23,261	20,714	2,547	39,911	24,807	15,104	744,411	663,172	81,239