



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

To: Kenston Board of Education
From: Paul J. Pestello, Treasurer
Re: Spending Plan Overview – June 2021
Date: July 12, 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 June, 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 \$28,500 and actual revenue was \$53,131, which is a positive difference of \$24,631. The primary reason for the positive difference is a result of receiving \$24,425 more in all day kindergarten tuition related to next school year.

Through June, the spending plan reflected an estimate of \$1,006,000 and actual revenue was \$985,633, which is a negative difference of \$20,367. 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 \$34,658 and the total negative difference of the four (4) revenue accounts is \$55,025.

Below is the tuition data through June:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
All Day Kdg.	\$341,000	\$374,947	\$33,947
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	\$210,000	\$210,104	\$104
Preschool	<u>\$10,000</u>	<u>\$10,607</u>	<u>\$607</u>
Total	\$1,006,000	\$985,633	(\$20,367)

Earnings on Investments:

The spending plan reflected an estimate this month of \$10,200 and actual investment earnings were \$6,794, which is a negative difference of \$3,406. 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 June:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$3,500	\$626	(\$2,874)
5/3 CD's	\$4,600	\$5,549	\$949
Chase Bank – MMA	\$ 0	\$9	\$ 9
First Nat'l Bank –MMA	\$1,600	\$609	(\$991)
Wells Fargo – CD's	\$500	\$ 0	(\$500)
Wells Fargo – MMA	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>
Total	\$10,200	\$6,794	(\$3,406)

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 June, the spending plan reflected an estimate of \$220,000 and actual investment earnings were \$190,474, which is a negative difference of \$29,526. Below is the investment data through June:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$46,000	\$21,528	(\$24,472)
5/3 CD's	\$157,000	\$159,585	\$2,585
Chase Bank – MMA	\$ 0	\$67	\$67
First Nat'l Bank –MMA	\$15,000	\$7,992	(\$7,008)
Wells Fargo – CD's	\$2,000	\$1,288	(\$712)
Wells Fargo – MMA	<u>\$ 0</u>	<u>\$14</u>	<u>\$14</u>
Total	\$220,000	\$190,474	(\$29,526)

The earnings rate at Star Ohio was .55% at the beginning of July and has fallen to .08% at the end of June. The earning rate at First National Bank was .50% at the beginning of July and has fallen to .19% at the end of June.

Classroom Fees:

The spending plan did not reflect an estimate this month, but actual revenue was \$472. 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 June, the spending plan reflected an estimate of \$87,200 and actual revenue was \$86,680, which is a negative difference of \$520. Below is the data through June:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Consumable Supplies Fees	\$31,500	\$30,402	(\$1,098)
Unpaid Prior SY Fees	\$ 0	\$1,504	\$1,504
Chrome Book Insurance	\$51,200	\$48,685	(\$2,515)

Graduation Fee	<u>\$4,500</u>	<u>\$6,089</u>	<u>\$1,589</u>
Total	\$87,200	\$86,680	(\$520)

Miscellaneous

The spending plan reflected an estimate this month of \$265 and actual revenue was \$2,753, which is a positive difference of \$2,488.

Through June, the spending plan reflected an estimate of \$30,000 and actual revenue was \$637,676, which is a positive difference of \$607,676. 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.

State Foundation:

The spending plan reflected an estimate this month of \$245,833 and actual revenue received was \$309,419, which is a positive difference of \$63,586. You may recall that there has been a significant positive difference in each month so far this fiscal year.

Through June, the spending plan reflected an estimate of \$2,950,000 and actual State Foundation funding received was \$3,790,302, which is a positive difference of \$840,302. 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.

Homestead and Rollback Reimbursement

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

Through June, 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 \$110,290 and actual revenue received was \$88,505, which is a negative difference of \$21,785.

Through June, the spending plan reflected an estimate of \$184,480 and actual revenue received was \$218,058, which is a positive difference of \$33,578. Below is the data through June:

	<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	\$2,700	\$2,856	\$156
Special Education Reimb.	\$110,000	\$88,199	(\$21,801)
Career Technical	<u>\$780</u>	<u>\$816</u>	<u>\$36</u>
Total	\$184,480	\$218,058	\$33,578

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 \$2,773, which is a positive difference of \$2,073.

Through June, the spending plan reflected an estimate of \$7,000 and actual revenue received was \$75,048, which is a positive difference of \$68,048. The primary reason for the positive difference is a result of the Medicaid settlement related to FY 2018-2019 received in May.

Non-Operational Sources:

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

Through June, 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 June:

	<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 \$2,227,320 and actual salaries were \$2,125,652, which is a positive difference of \$101,668. Certified salaries (111-139) were \$51,425 under plan and classified salaries (141-172) were \$50,243 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 \$51,425 in certified salaries is a result of the positive difference of \$65,089 in supplemental contracts (113). The primary reason for the positive difference of \$50,243 in classified salaries is a result of “recoding” or moving expenditures from the General Fund to the ESSER II Fund. We moved \$75,380 in regular salaries (141), \$14,000 in supplemental contracts (143) and \$4,138 in overtime (144) for a total of \$93,518. Had these expenditures not been moved, there would have been a negative difference of just over \$43,000, which is primarily attributed to the negative difference of \$39,522 in supplemental contracts (143).

Through June, the spending plan reflected an estimate of \$23,772,000 and actual salary expenditures were \$23,281,910, which is a positive difference of \$490,090. Certified

salaries (111-139) are \$212,442 under plan and classified salaries (141-172) are \$277,648 under plan as well.

The positive difference of \$212,442 in certified salaries is primarily a result of the positive differences in regular salaries (111) combined with leave of absences (121-131) and supplemental contracts (113), which combined are \$191,148 under plan. The positive difference of \$277,648 in classified salaries is primarily a result of the positive difference in regular salaries (141) combined with leave of absences (151-161) of \$243,809 [\$153,529 is in the area of transportation] and the positive differences in substitutes (142) of \$106,962.

Benefits:

The spending plan reflected an estimate this month of \$852,801 and actual benefit expenditures were \$817,778, which is a positive difference of \$35,023. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$4,125 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$30,898 under plan as well. With respect to classified benefits, we “recoded” or moved \$18,895 of expenditures from the General Fund to the ESSER II Fund.

Through June, the spending plan reflected an estimate of \$10,235,000 and actual benefit expenditures were \$9,988,557, which is a positive difference of \$246,443. Certified benefits (210-213, 239, 241-249, 261 and 281) are \$83,942 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) are \$162,501 under plan as well.

Contracted Services:

The spending plan reflected an estimate this month of \$433,315 and actual expenditures were \$400,571, which is a positive difference of \$32,744. It should be noted that we “recoded” or moved \$82,987 from the General Fund to the ESSER II Fund. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were three (3) line accounts which had a difference of \$25,000 or more. Other professional services (419) had a positive difference of \$62,416, electricity services (451) had a positive difference of \$34,210 and tuition (471) had a negative difference of \$43,074. These three (3) line accounts combined had a positive difference of \$53,552. We “recoded” \$61,575 from other professional (419), \$12,247 from repairs (423) and \$9,165 from rentals (425).

Through June, the spending plan reflected an estimate of \$5,092,284 and actual expenditures were \$4,900,953, which is a positive difference of \$191,331. 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 \$50,000 or more. Other professional services (419) had a negative difference of \$56,822, electricity services (451) had a positive difference of \$62,280, special education tuition (475) had a positive difference of \$132,606 and other tuitions (479) had a positive difference of \$63,614. These four (4) line accounts combined had a positive difference of \$201,678.

Materials/Supplies:

The spending plan reflected an estimate this month of \$60,200 and actual expenditures were actually \$155,492, which is a negative difference of \$95,292. It should be noted that we “recoded” or moved \$29,333 from the General Fund to the ESSER II Fund. 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 \$10,000. Other general supplies (519) had a negative difference of \$116,035. This is merely a result of timing related to the purchase of and payment of chromebooks. Payment for the chromebooks was made in June, but

anticipated in May. We “recoded” \$866 from software (516), \$19,195 from other general supplies (519) and \$9,272 from other supplies (590).

Through June, the spending plan reflected an estimate of \$1,252,457 and actual expenditures were \$1,119,452, which is a positive difference of \$133,005. 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 \$56,985, other general supplies (519) had a negative difference of \$74,443, bus fuel (582) had a positive difference of \$58,569 and other supplies (590) had a positive difference of \$46,511. These four (4) combined have a positive difference of \$87,622.

The positive difference in instructional supplies (511) is more than likely a result of a budget overestimation for this fiscal year. The negative difference in other general supplies (519) a result of payments made against encumbered purchase orders from last fiscal year combined with the “recoding” of \$19,195. The positive difference in bus fuel (582) is more a result of purchasing less bus fuel than expected 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) and the ESSER II Fund (510).

Equipment:

The spending plan reflected an estimate this month of \$2,698 and actual expenditures were (\$2,892), which is a positive difference of \$5,590. It should be noted that we “recoded” or moved \$3,656 from the General Fund to the ESSER II Fund.

Through June, the spending plan reflected an estimate of \$137,848 and actual expenditures were \$95,500, which is a positive difference of \$42,348.

Dues/Fees/Other:

The spending plan reflected an estimate this month of \$13,000 and actual expenditures were \$7,954, which is a positive difference of \$5,046. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, this month there was only one (1) line account with a difference of \$2,500 or more. Financial institution charges (848) had a positive difference of \$3,880.

Through June, the spending plan reflected an estimate of \$757,411 and actual expenditures were \$671,126, which is a positive difference of \$86,285. 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 \$32,169, 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.

Other Non-Operating

The spending plan reflected an estimate this month of \$465,000 and actual expenditures were \$940,938, which is a negative difference of \$475,938. The spending plan reflected estimated transfers of \$340,000 and actual transfers were \$382,000 (\$62,000 made to the General Fund – Reserve for Contingency Fund, which was not anticipated when the budget was created). The spending plan reflected estimated advances of \$125,000 and

actual advances were \$558,938 (\$421,050 made to the ESSER II Fund, which was not anticipated when the budget was created).

Ending Cash Balance:

The ending cash balance for June was estimated to be \$6,154,890 and the actual ending cash balance was \$10,477,589, which is a positive difference of \$4,322,699. Revenue for the month was \$68,059 over plan and expenditures were \$391,159 over plan.

Through June, revenue is just over \$3.6 million over plan and expenditures are about \$710,000 under plan. The current positive ending cash balance difference of just over \$4.3 million is primarily a result of positive differences in the following revenue sources: real estate taxes (\$1,874,371), miscellaneous revenue (\$607,676), state foundation (\$840,302) and non-operational revenue (\$228,597). The combined positive difference of these four (4) revenue sources is just under \$3.551,000.

I will be preparing the fourth quarter financial evaluation in the near future and will explain how provide a more detailed explanation of fourth quarter transactions and how what occurred in FY 2021 what effect FY 2021 will have on FY 2022 and beyond.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: JUNE 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	9,813,436	14,459,235	4,645,799	14,256,107	18,417,650	4,161,543	11,352,890	11,352,890	0	11,338,823	11,338,823
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	28,500	53,131	24,631	304,500	329,370	24,870	1,006,000	985,633	(20,367)	1,092,500	1,086,303	(6,197)
Earnings on Investments	10,200	6,794	(3,406)	43,400	33,478	(9,922)	220,000	190,474	(29,526)	350,000	436,826	86,826
Classroom Fees	0	472	472	5,200	3,969	(1,231)	87,200	86,680	(520)	0	2,501	2,501
Miscellaneous	265	2,753	2,488	5,275	19,930	14,655	30,000	637,676	607,676	31,775	54,554	25,279
Revenue-in-Lieu	0	0	0	0	145	145	200,000	201,143	1,143	585,000	576,382	(8,618)
State Foundation	245,833	309,419	63,586	737,500	925,859	188,359	2,950,000	3,790,302	840,302	3,953,000	3,555,474	(397,526)
Homestead & Rollback	0	0	0	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	110,290	88,505	(21,785)	110,870	89,117	(21,753)	184,480	218,058	33,578	359,000	258,196	(100,804)
Federal - Medicaid	700	2,773	2,073	2,100	53,300	51,200	7,000	75,048	68,048	18,000	75,371	57,371
Non-Operational	0	0	0	0	3,900	3,900	204,000	432,597	228,597	210,000	495,890	285,890
Total Revenue	395,788	463,847	68,059	2,863,690	3,124,769	261,079	36,974,000	40,588,135	3,614,135	39,265,000	39,612,074	349,574
Expenditure Categories:												
Salaries	2,227,320	2,125,652	101,668	6,075,560	5,983,519	92,041	23,772,000	23,281,910	490,090	23,240,000	22,824,059	415,941
Benefits	852,801	817,778	35,023	2,545,685	2,459,774	85,911	10,235,000	9,988,557	246,443	9,529,000	9,358,923	170,077
Contracted Services	433,315	400,571	32,744	1,440,552	1,336,656	103,896	5,092,284	4,900,953	191,331	5,346,510	4,645,794	700,716
Supplies/Materials	60,200	155,492	(95,292)	367,500	300,966	66,534	1,252,457	1,119,452	133,005	1,140,200	850,749	289,451
New Equipment	2,698	(2,892)	5,590	17,698	10,216	7,482	137,848	95,500	42,348	308,150	51,284	256,866
Dues, Fees, Other	13,000	7,954	5,046	52,911	32,761	20,150	757,411	671,126	86,285	791,140	679,245	111,895
Other Non-Operating	465,000	940,938	(475,938)	465,000	940,938	(475,938)	925,000	1,405,938	(480,938)	600,000	1,187,642	(587,642)
Total Expenditures	4,054,334	4,445,493	(391,159)	10,964,906	11,064,830	(99,924)	42,172,000	41,463,436	708,564	40,955,000	39,597,696	1,357,304
Financial Condition this Month	(3,658,545)	(3,981,646)	(323,101)	(8,101,216)	(7,940,061)	161,155	(5,198,000)	(875,301)	4,322,699	(1,690,000)	14,377	1,704,377
Ending Cash Balance	6,154,890	10,477,589	4,322,699	6,154,890	10,477,589	4,322,699	6,154,890	10,477,589	4,322,699	9,648,823	11,353,200	1,704,377

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - JUNE 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	1,373,075	(9,015)	4,092,180	4,104,373	(12,193)	16,486,200	16,304,446	181,754
112 - Substitutes	40,000	52,380	(12,380)	118,000	139,002	(21,002)	385,000	380,816	4,184
113 - Supplemental Contr.	142,000	76,911	65,089	227,000	171,265	55,735	621,000	459,696	161,304
119 - Other Cert. Salaries	3,900	3,245	655	5,900	3,329	2,571	23,800	12,786	11,014
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	89,000	81,924	7,076	89,000	81,924	7,076	89,000	84,174	4,826
TOTAL - CERTIFIED	1,638,960	1,587,535	51,425	4,532,080	4,499,893	32,187	17,756,000	17,543,558	212,442

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	352,620	96,290	1,346,730	1,212,874	133,856	5,440,100	5,093,216	346,884
142 - Substitutes	18,700	8,806	9,894	49,150	24,368	24,782	202,000	95,038	106,962
143 - Supplemental Contr.	46,000	85,522	(39,522)	61,000	144,251	(83,251)	175,000	252,763	(77,763)
144 - Overtime	7,250	4,131	3,119	18,300	11,566	6,734	97,000	45,300	51,700
149 - Other Class. Salaries	0	675	(675)	0	675	(675)	7,100	5,093	2,007
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	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	65,000	85,963	(20,963)	65,000	85,963	(20,963)	65,000	123,763	(58,763)
171 - Board of Education	0	0	0	0	0	0	15,000	11,125	3,875
172 - Student Workers	2,500	400	2,100	3,300	400	2,900	7,800	5,729	2,071
TOTAL - CLASSIFIED	588,360	538,117	50,243	1,543,480	1,483,626	59,854	6,016,000	5,738,352	277,648

GRAND TOTAL - SALARIES	2,227,320	2,125,652	101,668	6,075,560	5,983,519	92,041	23,772,000	23,281,910	490,090
-------------------------------	------------------	------------------	----------------	------------------	------------------	---------------	-------------------	-------------------	----------------

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - JUNE 2021

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	205,357	203,162	2,195	617,474	608,261	9,213	2,472,000	2,428,020	43,980
212 - STRS Pick-up	10,663	10,724	(61)	31,990	32,172	(182)	146,652	148,770	(2,118)
213 - Medicare Pick-up	1,453	0	1,453	4,215	685	3,530	19,369	16,241	3,128
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
241 - Hospitalization	285,800	291,861	(6,061)	857,400	869,819	(12,419)	3,448,400	3,469,062	(20,662)
242 - Life Insurance	1,061	843	218	3,183	2,524	659	12,720	11,307	1,413
243 - Dental	18,195	18,423	(228)	54,585	54,973	(388)	219,760	219,753	7
244 - Vision	2,200	2,180	20	6,600	6,538	62	26,565	26,037	528
249 - Medicare	23,391	23,422	(31)	64,639	65,797	(1,158)	253,178	245,205	7,973
261 - Worker's Comp	11,607	9,669	1,938	32,155	25,942	6,213	126,133	117,118	9,015
281 - Unemployment	4,998	316	4,682	15,048	125	14,923	50,223	9,545	40,678
TOTAL - CERTIFIED	564,725	560,600	4,125	1,687,290	1,666,836	20,454	6,775,000	6,691,058	83,942

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	75,000	60,269	14,731	224,999	206,717	18,282	954,996	931,504	23,492
222 - SERS Pick-up	11,737	11,180	557	34,166	33,342	824	146,542	144,560	1,982
223 - Medicare Pick-up	1,547	0	1,547	4,504	705	3,799	19,817	15,176	4,641
239 - Spousal Reimburse.	0	0	0	0	0	0	0	0	0
251 - Hospitalization	173,520	159,906	13,614	520,560	482,121	38,439	2,048,120	1,939,897	108,223
252 - Life Insurance	745	519	226	2,235	1,703	532	8,825	7,575	1,250
253 - Dental	10,615	9,512	1,103	31,845	29,214	2,631	125,510	118,525	6,985
254 - Vision	1,350	1,225	125	4,050	3,761	289	15,925	15,017	908
259 - Medicare	8,531	8,799	(268)	22,380	23,299	(919)	87,131	79,069	8,062
262 - Worker's Comp	4,119	5,762	(1,643)	10,804	10,970	(166)	42,112	40,393	1,719
282 - Unemployment	912	6	906	2,852	1,106	1,746	11,022	5,783	5,239
TOTAL - CLASSIFIED	288,076	257,178	30,898	858,395	792,938	65,457	3,460,000	3,297,499	162,501
GRAND TOTAL - BENEFITS	852,801	817,778	35,023	2,545,685	2,459,774	85,911	10,235,000	9,988,557	246,443

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

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	700	14,006	(13,306)	2,700	13,334	(10,634)	16,700	56,757	(40,057)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	500	10,338	(9,838)	1,500	10,584	(9,084)	6,000	12,834	(6,834)
416 - Data Processing Services	0	0	0	0	28,560	(28,560)	79,020	71,529	7,491
418 - Legal Services	5,000	8,348	(3,348)	19,000	21,089	(2,089)	58,000	38,790	19,210
419 - Other Prof. & Tech. Services	41,500	(20,916)	62,416	126,500	99,758	26,742	530,628	587,450	(56,822)
422 - Garbage Removal	1,800	1,680	120	5,400	5,040	360	22,000	20,264	1,736
423 - Repair & Maintenance Services	4,500	(3,827)	8,327	14,500	15,791	(1,291)	113,500	130,224	(16,724)
424 - Property & Fleet Insurance	0	0	0	0	1,060	(1,060)	123,000	131,623	(8,623)
425 - Rentals	0	(5,706)	5,706	0	1,374	(1,374)	11,600	9,348	2,252
426 - Lease Purchase Agreements	0	0	0	0	0	0	94,050	87,696	6,354
431 - Certified Mileage	2,400	1,061	1,339	4,400	1,151	3,249	16,059	3,341	12,718
432 - Cert. Meeting Expenses	1,000	3,025	(2,025)	3,000	4,575	(1,575)	15,200	7,065	8,135
433 - Non-Cert. Mileage	500	610	(110)	1,500	610	890	7,025	2,047	4,978
434 - Non-Cert. Meeting Expenses	465	0	465	1,165	636	529	3,815	725	3,090
439 - Other Travel/Mtg. Expenses	500	95	405	500	120	380	1,000	881	119
441 - Telephone Services	2,100	379	1,721	6,150	4,323	1,827	26,500	25,799	701
443 - Postage	1,850	0	1,850	4,950	3,208	1,742	18,950	18,677	273
444 - Postage Machine Rental	0	507	(507)	1,487	811	676	5,387	4,031	1,356
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	9,360	4,140	13,500	9,360	4,140
451 - Electricity Services	35,000	790	34,210	109,000	103,992	5,008	502,000	439,720	62,280
452 - Water & Sewer Services	5,000	0	5,000	12,000	14,048	(2,048)	40,000	41,556	(1,556)
453 - Gas Services	9,500	0	9,500	29,500	14,762	14,738	130,000	120,096	9,904
461 - Printing & Binding	0	2,435	(2,435)	0	3,815	(3,815)	27,000	15,324	11,676
469 - Other Craft/Trade Services	0	245	(245)	0	735	(735)	8,500	3,706	4,794
471 - Tuition to other Districts	209,400	252,474	(43,074)	719,400	610,812	108,588	1,919,400	1,968,198	(48,798)
474 - Excess Costs	20,000	15,405	4,595	60,000	46,215	13,785	100,000	64,212	35,788
475 - Special Ed. Tuition	50,000	39,857	10,143	149,000	118,042	30,958	581,000	448,394	132,606
476 - Vocational Ed. Tuition	5,500	6,630	(1,130)	16,400	19,566	(3,166)	65,000	80,909	(15,909)
477 - Open Enrollment Tuition	5,500	6,830	(1,330)	17,500	20,490	(2,990)	80,000	80,286	(286)
478 - Community Schools	10,600	15,407	(4,807)	31,400	37,987	(6,587)	125,000	119,673	5,327
479 - Other Tuitions	10,000	21,112	(11,112)	50,000	66,564	(16,564)	240,250	176,636	63,614
483 - Purchased Student Transp.	10,000	20,856	(10,856)	30,000	53,994	(23,994)	101,350	119,475	(18,125)
489 - Transportation In Lieu	0	4,250	(4,250)	10,000	4,250	5,750	10,000	4,250	5,750
Total Contracted Services	433,315	400,571	32,744	1,440,552	1,336,656	103,896	5,092,284	4,900,953	191,331

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	10,000	5,079	4,921	32,000	19,462	12,538	154,673	97,688	56,985
512 - Office Supplies	2,000	1,005	995	4,000	4,294	(294)	35,785	25,628	10,157
514 - Health & Hygiene Supplies	0	531	(531)	0	531	(531)	1,500	1,607	(107)
516 - Software Materials	0	2,095	(2,095)	21,800	21,618	182	94,500	93,426	1,074
519 - Other General Supplies	2,100	118,135	(116,035)	176,100	122,766	53,334	201,350	275,793	(74,443)
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	319	(319)	0	2,217	(2,217)	21,000	10,620	10,380
531 - Library Books	0	697	(697)	1,000	697	303	4,000	3,371	629
542 - Periodicals	0	10	(10)	600	214	386	2,100	960	1,140
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	83	(83)	0	1,244	(1,244)	32,999	27,759	5,240
559 - Replacement Items - PE	0	0	0	0	0	0	1,000	0	1,000
569 - Other Food Items	1,000	411	589	2,500	688	1,812	10,950	8,583	2,367
572 - Cust & Maint. Supplies	15,100	11,461	3,639	37,500	50,992	(13,492)	197,500	195,893	1,607
573 - Furniture	0	0	0	0	0	0	2,500	0	2,500
581 - Bus Supplies	10,000	5,600	4,400	28,000	29,543	(1,543)	95,000	97,849	(2,849)
582 - Bus Fuel	15,000	17,425	(2,425)	54,000	44,035	9,965	201,000	142,431	58,569
583 - Tires & Tubes	5,000	0	5,000	10,000	5,430	4,570	25,000	15,419	9,581
590 - Other Supplies/Materials	0	(7,359)	7,359	0	(2,885)	2,885	51,000	4,489	46,511
Total Materials/Supplies	60,200	155,492	(95,292)	367,500	300,966	66,534	1,252,457	1,119,452	133,005

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	50	(50)	1,350	4,314	(2,964)	23,350	28,928	(5,578)
842 - Shipping Charges	0	(75)	75	1,061	(2)	1,063	11,061	2,366	8,695
843 - Audit Charges	0	0	0	500	0	500	25,000	24,433	567
844 - County ESC Deduction	1,500	1,387	113	4,500	4,161	339	18,000	16,755	1,245
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	6,000	2,120	3,880	20,000	6,120	13,880	65,000	32,831	32,169
849 - Other Dues/Fees	1,500	31	1,469	5,800	8,676	(2,876)	19,800	17,826	1,974
851 - Liability Insurance	0	0	0	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	4,000	4,441	(441)	12,200	9,307	2,893	28,200	20,301	7,899
899 - Miscellaneous	0	0	0	5,000	185	4,815	15,500	557	14,943
Total Dues & Fees	13,000	7,954	5,046	52,911	32,761	20,150	757,411	671,126	86,285