



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

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

REVENUE:

Real Estate Taxes:

The spending plan reflected an estimate this month of \$4,252,437 and actual real estate taxes received was \$2,148,413, which is a negative difference of \$2,104,324. This comes as no surprise given that the advances received last month were nearly \$1.9 million more than anticipated.

Through August, the spending plan reflected an estimate of \$14,552,737 and actual real estate taxes received was \$14,311,258, which is a negative difference of \$241,479 or about 1.7%. This is a bit of surprise given that we received more during last July and August.

The actual amount of \$14,311,258 represents the first half of collection for fiscal year 2022. By comparison, the amount received in the first half of last fiscal year (2021) was \$14,451,214 or approximately \$140,000 more than what was received this fiscal year.

Here is an illustration of the estimated revenue, actual revenue and the difference by tax category through August 2021:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Residential	\$11,480,602	\$11,352,744	(\$127,858)
Commercial	\$ 2,223,200	\$ 2,123,323	(\$ 99,877)
Public Utility	\$ 720,035	\$ 725,573	\$ 5,538
Delinquencies	<u>\$ 128,900</u>	<u>\$ 109,618</u>	<u>(\$ 19,282)</u>
Total	\$14,552,737	\$14,311,258	(\$241,479)

Here is an illustration of actual revenue and the difference by tax category of last fiscal year compared to this fiscal year:

	<u>FY 21</u>	<u>FY 22</u>	<u>Difference</u>
Residential	\$11,229,061	\$11,352,744	\$123,683
Commercial	\$ 2,386,287	\$ 2,123,323	(\$262,964)
Public Utility	\$ 688,327	\$ 725,573	\$37,246

Delinquencies	\$ 147,539	\$ 109,618	(\$37,921)
Total	\$14,451,214	\$14,311,258	(\$139,956)

The fact that actual collections are less than expected and less than what we received last year, is somewhat a concern. However, the County Auditor has confirmed that a significant amount of taxes (greater than \$400,000) were paid after the close on August 8th which means those payments were not included in the settlement we received in August and are deemed delinquent. These funds will be included with the advance we receive in January 2022 as well as any additional delinquent taxes paid during August-December. I remain hopefully optimistic that we will receive more in the second half of the year than expected and that this revenue source will have at the very least neither a positive difference or negative difference at fiscal year-end.

Tuition Fees:

The spending plan reflected an estimate this month of \$205,750 and actual revenue was \$125,816, which is a negative difference of \$79,934. The primary reason for the negative difference is the result of the negative difference of just over \$62,400 in All Day Kindergarten tuition. This came as no surprise given that last month there was a positive difference of \$68,150. Another contributing factor in the negative difference for the month was the fact that we did not receive \$20,000 from the MRDD as expected. This could be a timing issue.

Through August, the spending plan reflected an estimate of \$223,250 and actual revenue received was \$211,474, which is a negative difference of \$11,776. This negative difference is primarily a result of the negative difference in MRDD tuition revenue of \$20,000.

Earnings on Investments:

The spending plan reflected an estimate this month of \$23,350 and actual investment earnings were \$23,835, which is a positive difference of \$485.

Through August, the spending plan reflected an estimate of \$29,500 and actual investment earnings were \$29,990, which is a positive difference of \$490.

Classroom Fees:

The spending plan reflected an estimate this month of \$5,200 and actual revenue was \$23,038, which is a positive difference of \$17,838. I am fairly certain that this positive difference is merely an issue of timing and will resolve itself next month.

Through August, the spending plan reflected an estimate of \$5,200 and actual revenue was \$23,074, which is a positive difference of \$17,874. Again, I am fairly certain that this positive difference is merely an issue of timing and will resolve itself next month.

Miscellaneous

The spending plan reflected an estimate this month of \$2,300 and actual revenue was \$2,735, which is a positive difference of \$435.

Through August, the spending plan reflected an estimate of \$2,800 and actual revenue received was \$11,207, which is a positive difference of \$8,407. The primary reason for the positive difference is a result of the positive difference in miscellaneous revenue of \$7,281. The district received a check in the amount of \$7,062 from the former life insurance company, which represented the funds on deposit in trust belonging to the district.

State Foundation:

The spending plan reflected an estimate this month of \$257,500 and actual revenue received was \$256,123, which is a negative difference of \$1,377. Below is the State Foundation data for August:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Basic Aid	\$243,333	\$241,236	(\$2,097)
Special Ed. Preschool	\$8,333	\$8,451	\$118
Special Ed. Transportation	\$5,833	\$6,436	\$613
Total	\$257,500	\$256,123	(\$1,377)

Through August, the spending plan reflected an estimate of \$515,000 and actual revenue received was \$512,246, which is a negative difference of \$2,754.

Homestead and Rollback Reimbursement

The spending plan did not reflect an estimate this month, nor did we receive any revenue from this source. Revenue from this source is anticipated in September 2021 and April 2022 only.

Other State Sources:

The spending plan reflected an estimate this month of \$65,303 and actual revenue received was \$80,937, which is a positive difference of \$15,634. The primary reason for the positive difference is a result of the positive difference of \$15,631 in the Ohio Casino Tax. The spending plan reflected an estimate of \$65,000 and the district received \$80,631, which is the most the district has ever received in August since the inception of the Ohio Casino Tax back in January 2013.

Through August, the spending plan reflected an estimate of \$65,606 and actual revenue received was \$81,243, which is a positive difference of \$15,634. Again, the reason for the positive difference has to do with the positive difference in revenue received from the Ohio Casino Tax.

Federal Sources:

The spending plan reflected an estimate this month of \$2,000 and actual revenue received from the Medicaid reimbursement program was \$1,066, which is a negative difference of \$934.

Through August, the spending plan reflected an estimate of \$4,000 and actual revenue received was \$4,634, which is a positive difference of \$634.

Non-Operational Sources:

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

Through August, the spending plan reflected an estimate of \$559,000 and actual receipts were \$558,938, which is a negative difference of \$62.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,859,200 and actual salaries were \$1,871,037, which is a negative difference of \$11,837. Certified salaries (111-139) were \$4,838 under plan and classified salaries (141-172) were \$16,675 over plan.

The primary reason for the positive difference of \$4,838 in certified salaries is a result of the positive difference of \$5,021 in supplemental contracts (113). The primary reason for the negative difference of \$16,675 in classified salaries is a result of just over \$10,000 in salaries for the evening custodians who disinfect the buildings being charged to the General Fund and just over \$6,200 in transportation salaries related to extended school year "ESY". The amount for ESY was not included in the budget estimate for this year.

Through August, the spending plan reflected an estimate of \$3,915,975 and actual salary expenditures were \$3,935,890, which is a negative difference of \$19,915. Certified salaries (111-139) were \$5,091 under plan and classified salaries (141-172) were \$25,006 over plan.

The salary expenses related to the evening custodians who disinfect the buildings of nearly \$20,000 will be "moved" from the General Fund to the ESSER Fund in September.

Side Note: Costs related to leave accounts such as sick leave, personal leave, etc. (121-131 & 151-161) will be charged off twice a year in December and June.

Benefits:

The spending plan reflected an estimate this month of \$885,595 and actual benefit expenditures were \$858,055, which is a positive difference of \$27,540. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$8,459 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$19,081 under plan as well. Both of these differences were primarily a result of the positive differences in hospitalization (medical insurance) for certified (\$7,635) and classified (\$16,194).

Through August, the spending plan reflected an estimate of \$1,749,846 and actual benefit expenditures were \$1,721,004, which is a positive difference of \$28,842. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$8,867 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$19,875 under plan as well.

For the most part, these positive difference are in medical insurance (241 & 251) and are a result of including an estimate for the month of August for newly hired employees who will not receive these benefits until September.

Contracted Services:

The spending plan reflected an estimate this month of \$536,350 and actual expenditures were \$375,326, which is a positive difference of \$161,024. 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. Repairs (423) had a positive difference of \$27,451, property and fleet insurance (424) had a positive difference of \$40,035, electricity services (451) had a positive difference of \$44,162 and tuitions (471) had a positive difference of \$58,545. These four (4) combined had a positive difference of \$170,193. I am fairly confident that each of these is a result of timing and will be resolved over the next couple of months.

Through August, the spending plan reflected an estimate of \$890,125 and actual expenditures were \$762,283, which is a positive difference of \$127,842. 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. Repairs (423) had a positive difference of \$28,838, property and fleet insurance (424) had a positive difference of \$40,035 and tuitions (471) had a positive difference of \$60,784. These three (3) combined had a positive difference of \$129,657. I

am fairly confident that each of these is a result of timing and will be resolved over the next couple of months.

Materials/Supplies:

The spending plan reflected an estimate this month of \$110,300 and actual expenditures were actually \$170,813, which is a negative difference of \$60,513. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were seven (7) line accounts which had a difference of more than \$5,000 and they are reflected below:

Instructional supplies (511)	(\$5,346)
Other general supplies (519)	(\$6,870)
Digital resources (525)	(\$31,412)
Consumable supplies (551)	(\$10,024)
Maintenance supplies (572)	(\$9,196)
Bus supplies (581)	(\$8,471)
Bus fuel (582)	<u>\$12,309</u>
Total	(\$59,010)

Although it is very early in the fiscal year, I am relatively confident that most, if not all, of these differences are a result of timing.

Through August, the spending plan reflected an estimate of \$161,550 and actual expenditures were \$220,744, which is a negative difference of \$59,194. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were six (6) line accounts which had a difference of more than \$5,000 and they are reflected below:

Other general supplies (519)	(\$6,779)
Digital resources (525)	(\$31,288)
Consumable supplies (551)	(\$10,024)
Maintenance supplies (572)	(\$9,462)
Bus supplies (581)	(\$8,337)
Bus fuel (582)	<u>\$12,309</u>
Total	(\$53,581)

As mentioned above, most if not all of these differences are a result of timing and should be resolved in the next couple of months.

Equipment:

The spending plan reflected an estimate this month of \$6,000 and actual expenditures were \$20,129, which is a negative difference of \$14,129.

Through August, the spending plan reflected an estimate of \$11,000 and actual expenditures were \$22,366, which is a negative difference of \$11,366. I am relatively confident that this negative difference is merely a result of timing and will be resolved in the next few months.

Dues/Fees/Other:

The spending plan reflected an estimate this month of \$314,500 and actual expenditures were \$315,834, which is a negative difference of \$1,334. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, this month there were two (2) line accounts with a difference of \$3,000 or more. Property tax collection fees (845) had a

positive difference of \$8,339 and election expense (846) had a negative difference of \$9,541, which combined is a negative difference of \$1,202.

Through August, the spending plan reflected an estimate of \$331,000 and actual expenditures were \$330,532, which is a positive difference of \$468. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, there were two (2) line accounts with a difference of \$3,000 or more. Property tax collection fees (845) had a positive difference of \$8,339 and election expense (846) had a negative difference of \$9,541, which combined is a negative difference of \$1,202.

Ending Cash Balance:

The ending cash balance for August was estimated to be \$19,375,185 and the actual ending cash balance was \$19,228,833, which is a negative difference of \$146,352. Revenue for the month was \$2,152,177 under plan and expenditures were \$100,751 under plan.

Through August, revenue is about \$213,000 under plan and expenditures are about \$66,700 under plan. Although through August, our ending cash balance is nearly \$150,000 less than the estimate, ten (10) months still remain in the fiscal year and I am hopefully optimistic that this negative trend will turn around quickly.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: AUGUST 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	18,272,990	20,178,064	1,905,074	10,477,588	10,477,588	0	10,477,588	10,477,588	0	11,352,890	11,352,890	0
Revenue Sources:												
Real Estate Taxes	4,252,737	2,148,413	(2,104,324)	14,552,737	14,311,258	(241,479)	14,552,737	14,311,258	(241,479)	13,967,423	14,451,214	483,791
Tuition Fees	205,750	125,816	(79,934)	223,250	211,474	(11,776)	223,250	211,474	(11,776)	(35,000)	(39,404)	(4,404)
Earnings on Investments	23,350	23,835	485	29,500	29,990	490	29,500	29,990	490	43,300	43,320	20
Classroom Fees	5,200	23,038	17,838	5,200	23,074	17,874	5,200	23,074	17,874	0	5,653	5,653
Miscellaneous	2,300	2,735	435	2,800	11,207	8,407	2,800	11,207	8,407	1,100	15,059	13,959
Revenue-in-Lieu	0	0	0	0	0	0	0	0	0	0	145	145
State Foundation	257,500	256,123	(1,377)	515,000	512,246	(2,754)	515,000	512,246	(2,754)	491,667	573,271	81,604
Homestead & Rollback	0	0	0	0	0	0	0	0	0	0	0	0
Other State	65,303	80,937	15,634	65,606	81,243	15,637	65,606	81,243	15,637	35,580	43,243	7,663
Federal - Medicaid	2,000	1,066	(934)	4,000	4,634	634	4,000	4,634	634	2,000	5,117	3,117
Non-Operational	0	0	0	559,000	558,938	(62)	559,000	558,938	(62)	204,000	214,720	10,720
Total Revenue	4,814,140	2,661,963	(2,152,177)	15,957,093	15,744,064	(213,029)	15,957,093	15,744,064	(213,029)	14,710,070	15,312,338	602,268
Expenditure Categories:												
Salaries	1,859,200	1,871,037	(11,837)	3,915,975	3,935,890	(19,915)	3,915,975	3,935,890	(19,915)	3,764,010	3,745,735	18,275
Benefits	885,595	858,055	27,540	1,749,846	1,721,004	28,842	1,749,846	1,721,004	28,842	1,661,857	1,647,427	14,430
Contracted Services	536,350	375,326	161,024	890,125	762,283	127,842	890,125	762,283	127,842	791,162	762,042	29,120
Supplies/Materials	110,300	170,813	(60,513)	161,550	220,744	(59,194)	161,550	220,744	(59,194)	177,173	416,512	(239,339)
New Equipment	6,000	20,129	(14,129)	11,000	22,366	(11,366)	11,000	22,366	(11,366)	11,000	9,754	1,246
Dues, Fees, Other	314,500	315,834	(1,334)	331,000	330,532	468	331,000	330,532	468	309,000	280,017	28,983
Other Non-Operating	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	3,711,945	3,611,194	100,751	7,059,496	6,992,819	66,677	7,059,496	6,992,819	66,677	6,714,202	6,861,487	(147,285)
Revenue Over (Under) Exp.	1,102,195	(949,231)	(2,051,426)	8,897,597	8,751,245	(146,352)	8,897,597	8,751,245	(146,352)	7,995,867	8,450,851	454,984
Ending Cash Balance	19,375,185	19,228,833	(146,352)	19,375,185	19,228,833	(146,352)	19,375,185	19,228,833	(146,352)	19,348,757	19,803,741	454,984

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - AUGUST 2021

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,364,855	1,365,291	(436)	2,730,520	2,731,181	(661)	2,730,520	2,731,181	(661)
112 - Substitutes	14,000	13,761	239	28,000	27,522	478	28,000	27,522	478
113 - Supplemental Contr.	21,000	15,979	5,021	37,500	31,919	5,581	37,500	31,919	5,581
119 - Other Cert. Salaries	4,000	2,486	1,514	5,000	3,566	1,434	5,000	3,566	1,434
121 - Sick Leave	0	0	0	0	0	0	0	0	0
122 - Personal Leave	0	0	0	0	0	0	0	0	0
123 - Vacation Leave	0	0	0	0	0	0	0	0	0
124 - Holiday Pay	0	0	0	0	0	0	0	0	0
125 - Professional Leave	0	0	0	0	0	0	0	0	0
127 - Jury Duty	0	0	0	0	0	0	0	0	0
129 - Other Pay	0	0	0	0	0	0	0	0	0
131 - Calamity Pay	0	0	0	0	0	0	0	0	0
132 - Severance Pay	0	0	0	175,000	174,283	717	175,000	174,283	717
139 - Medical Waiver	0	1,500	(1,500)	0	2,458	(2,458)	0	2,458	(2,458)
TOTAL - CERTIFIED	1,403,855	1,399,017	4,838	2,976,020	2,970,929	5,091	2,976,020	2,970,929	5,091

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	432,935	437,463	(4,528)	862,545	876,486	(13,941)	862,545	876,486	(13,941)
142 - Substitutes	11,000	7,898	3,102	18,500	14,528	3,972	18,500	14,528	3,972
143 - Supplemental Contr.	2,000	6,524	(4,524)	7,000	11,436	(4,436)	7,000	11,436	(4,436)
144 - Overtime	1,000	1,007	(7)	2,000	1,308	692	2,000	1,308	692
149 - Other Class. Salaries	6,125	14,754	(8,629)	6,125	14,754	(8,629)	6,125	14,754	(8,629)
151 - Sick Leave	0	0	0	0	0	0	0	0	0
152 - Personal Leave	0	0	0	0	0	0	0	0	0
153 - Vacation Leave	0	2,684	(2,684)	0	4,026	(4,026)	0	4,026	(4,026)
154 - Holiday Pay	0	0	0	0	0	0	0	0	0
155 - Professional Leave	0	0	0	0	0	0	0	0	0
157 - Jury Duty	0	0	0	0	0	0	0	0	0
159 - Other Pay	0	0	0	0	0	0	0	0	0
161 - Calamity Pay	0	0	0	0	0	0	0	0	0
162 - Severance Pay	0	0	0	39,500	39,255	245	39,500	39,255	245
169 - Medical Waiver	0	0	0	0	0	0	0	0	0
171 - Board of Education	0	0	0	0	0	0	0	0	0
172 - Student Workers	2,285	1,690	595	4,285	3,168	1,117	4,285	3,168	1,117
TOTAL - CLASSIFIED	455,345	472,020	(16,675)	939,955	964,961	(25,006)	939,955	964,961	(25,006)

GRAND TOTAL - SALARIES	1,859,200	1,871,037	(11,837)	3,915,975	3,935,890	(19,915)	3,915,975	3,935,890	(19,915)
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**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - AUGUST 2021**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	223,500	223,761	(261)	447,000	447,102	(102)	447,000	447,102	(102)
212 - STRS Pick-up	10,670	10,631	39	21,431	21,355	76	21,431	21,355	76
213 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
241 - Hospitalization	307,830	300,195	7,635	610,200	602,463	7,737	610,200	602,463	7,737
242 - Life Insurance	863	807	56	1,711	1,615	96	1,711	1,615	96
243 - Dental	18,965	18,514	451	37,610	37,165	445	37,610	37,165	445
244 - Vision	2,210	2,182	28	4,380	4,360	20	4,380	4,360	20
249 - Medicare	20,790	20,627	163	42,469	42,228	241	42,469	42,228	241
261 - Worker's Comp	7,925	7,864	61	16,018	15,850	168	16,018	15,850	168
281 - Unemployment	286	0	286	286	0	286	286	0	286
TOTAL - CERTIFIED	593,040	584,581	8,459	1,181,105	1,172,138	8,967	1,181,105	1,172,138	8,967

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	78,798	77,362	1,436	157,595	154,835	2,760	157,595	154,835	2,760
222 - SERS Pick-up	11,860	11,754	106	23,565	23,349	216	23,565	23,349	216
223 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
251 - Hospitalization	178,645	162,451	16,194	342,155	326,917	15,238	342,155	326,917	15,238
252 - Life Insurance	621	568	53	1,193	1,140	53	1,193	1,140	53
253 - Dental	10,785	9,748	1,037	20,685	19,771	914	20,685	19,771	914
254 - Vision	1,350	1,193	157	2,580	2,453	127	2,580	2,453	127
259 - Medicare	7,844	7,651	193	15,515	15,016	499	15,515	15,016	499
262 - Worker's Comp	2,651	2,747	(96)	5,454	5,385	69	5,454	5,385	69
282 - Unemployment	0	0	0	0	0	0	0	0	0
TOTAL - CLASSIFIED	292,555	273,474	19,081	568,741	548,866	19,875	568,741	548,866	19,875

GRAND TOTAL - BENEFITS	885,595	858,055	27,540	1,749,846	1,721,004	28,842	1,749,846	1,721,004	28,842
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KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
CONTRACTED SERVICES - AUGUST 2021

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	0	0	0	0	0	0	0	0	0
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	0	376	(376)	0	376	(376)	0	376	(376)
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	6,000	4,724	1,276	18,000	16,244	1,756	18,000	16,244	1,756
419 - Other Prof. & Tech. Services	40,000	44,963	(4,963)	120,000	124,723	(4,723)	120,000	124,723	(4,723)
422 - Garbage Removal	2,000	2,012	(12)	4,000	3,627	373	4,000	3,627	373
423 - Repair & Maintenance Services	35,000	7,549	27,451	52,000	23,162	28,838	52,000	23,162	28,838
424 - Property & Fleet Insurance	192,000	151,965	40,035	192,000	151,965	40,035	192,000	151,965	40,035
425 - Rentals	0	4,742	(4,742)	1,000	5,545	(4,545)	1,000	5,545	(4,545)
426 - Lease Purchase Agreements	0	0	0	87,850	87,696	154	87,850	87,696	154
431 - Certified Mileage	1,000	0	1,000	2,200	1,197	1,003	2,200	1,197	1,003
432 - Cert. Meeting Expenses	1,500	500	1,000	2,700	625	2,075	2,700	625	2,075
433 - Non-Cert. Mileage	0	359	(359)	1,025	796	229	1,025	796	229
434 - Non-Cert. Meeting Expenses	100	33	67	100	47	53	100	47	53
439 - Other Travel/Mtg. Expenses	750	245	505	1,250	585	665	1,250	585	665
441 - Telephone Services	2,000	1,846	154	5,500	5,355	145	5,500	5,355	145
443 - Postage	3,000	5,431	(2,431)	5,000	6,961	(1,961)	5,000	6,961	(1,961)
444 - Postage Machine Rental	0	2,966	(2,966)	0	2,966	(2,966)	0	2,966	(2,966)
445 - Messenger Service	0	15	(15)	0	15	(15)	0	15	(15)
446 - Advertising	0	625	(625)	0	625	(625)	0	625	(625)
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	45,000	838	44,162	90,000	88,483	1,517	90,000	88,483	1,517
452 - Water & Sewer Services	7,000	7,024	(24)	7,000	7,024	(24)	7,000	7,024	(24)
453 - Gas Services	8,500	798	7,702	18,500	9,360	9,140	18,500	9,360	9,140
461 - Printing & Binding	0	1,888	(1,888)	0	1,888	(1,888)	0	1,888	(1,888)
469 - Other Craft/Trade Services	0	255	(255)	500	679	(179)	500	679	(179)
471 - Tuition to other Districts	164,200	105,655	58,545	229,500	168,716	60,784	229,500	168,716	60,784
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	0	0	0	0	0	0	0	0	0
476 - Vocational Ed. Tuition	6,800	6,742	58	14,000	13,484	516	14,000	13,484	516
477 - Open Enrollment Tuition	6,500	6,691	(191)	13,000	13,382	(382)	13,000	13,382	(382)
478 - Community Schools	0	0	0	0	0	0	0	0	0
479 - Other Tuitions	5,000	2,467	2,533	5,000	2,467	2,533	5,000	2,467	2,533
483 - Purchased Student Transp.	10,000	14,617	(4,617)	20,000	24,290	(4,290)	20,000	24,290	(4,290)
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
Total Contracted Services	536,350	375,326	161,024	890,125	762,283	127,842	890,125	762,283	127,842

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
MATERIALS/SUPPLIES & DUES/FEES - AUGUST 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	15,346	(5,346)	12,000	16,190	(4,190)	12,000	16,190	(4,190)
512 - Office Supplies	4,500	4,827	(327)	5,000	5,457	(457)	5,000	5,457	(457)
514 - Health & Hygiene Supplies	0	0	0	0	0	0	0	0	0
516 - Software Materials	10,000	8,076	1,924	27,500	25,479	2,021	27,500	25,479	2,021
519 - Other General Supplies	9,000	15,870	(6,870)	11,250	18,029	(6,779)	11,250	18,029	(6,779)
521 - New Textbooks	0	1,990	(1,990)	1,000	2,585	(1,585)	1,000	2,585	(1,585)
522 - Replacement Textbooks	0	178	(178)	0	178	(178)	0	178	(178)
523 - Rebinding Textbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	30,000	61,412	(31,412)	32,000	63,288	(31,288)	32,000	63,288	(31,288)
526 - Textbooks - CCP	1,000	416	584	1,000	416	584	1,000	416	584
531 - Library Books	1,800	354	1,446	1,800	354	1,446	1,800	354	1,446
542 - Periodicals	0	0	0	0	144	(144)	0	144	(144)
543 - Electronic Media	0	0	0	0	0	0	0	0	0
546 - Digital Subscriptions/Site Lic.	4,000	0	4,000	4,000	0	4,000	4,000	0	4,000
551 - Consumable Supplies (Fees)	6,000	16,024	(10,024)	6,000	16,024	(10,024)	6,000	16,024	(10,024)
559 - Replacement Items - PE	0	0	0	0	0	0	0	0	0
569 - Other Food Items	1,000	3,784	(2,784)	1,000	3,888	(2,888)	1,000	3,888	(2,888)
572 - Cust & Maint. Supplies	18,000	27,196	(9,196)	41,000	50,462	(9,462)	41,000	50,462	(9,462)
573 - Furniture	0	0	0	0	0	0	0	0	0
581 - Bus Supplies	0	8,471	(8,471)	2,000	10,337	(8,337)	2,000	10,337	(8,337)
582 - Bus Fuel	15,000	2,691	12,309	15,000	2,691	12,309	15,000	2,691	12,309
583 - Tires & Tubes	0	3,766	(3,766)	0	3,766	(3,766)	0	3,766	(3,766)
590 - Other Supplies/Materials	0	412	(412)	1,000	1,456	(456)	1,000	1,456	(456)
Total Materials/Supplies	110,300	170,813	(60,513)	161,550	220,744	(59,194)	161,550	220,744	(59,194)

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	2,000	1,980	20	8,000	6,664	1,336	8,000	6,664	1,336
842 - Shipping Charges	1,000	709	291	1,000	718	282	1,000	718	282
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,500	1,396	104	3,000	2,792	208	3,000	2,792	208
845 - Property Tax Collection Fees	223,000	214,661	8,339	223,000	214,661	8,339	223,000	214,661	8,339
846 - Election Expense	15,000	24,541	(9,541)	15,000	24,541	(9,541)	15,000	24,541	(9,541)
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Instituion Charges	5,000	3,873	1,127	8,500	7,148	1,352	8,500	7,148	1,352
849 - Other Dues/Fees	1,000	268	732	3,000	2,116	884	3,000	2,116	884
851 - Liability Insurance	65,500	68,406	(2,906)	68,000	70,906	(2,906)	68,000	70,906	(2,906)
853 - Performance Bonds	0	0	0	0	0	0	0	0	0
864 - Settlements	0	0	0	0	0	0	0	0	0
870 - Tax Assessments	0	0	0	0	0	0	0	0	0
889 - Awards/Prizes	500	0	500	1,500	986	514	1,500	986	514
899 - Miscellaneous	0	0	0	0	0	0	0	0	0
Total Dues & Fees	314,500	315,834	(1,334)	331,000	330,532	468	331,000	330,532	468