



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

**To:** Kenston Board of Education  
**From:** Paul J. Pestello, Treasurer  
**Re:** Spending Plan Overview – September 2021  
**Date:** October 5, 2021

**REVENUE:**

**Real Estate Taxes:**

The spending plan did not reflect an estimate this month, but we received \$1,998 in property taxes from public housing. Over the past few years, we have received less than \$3,000 a year from this particular revenue source. Because so little is received each year, I do not include it in my estimates.

Through September, 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%. Again, these numbers do not include the amount received in September from public housing.

**Tuition Fees:**

The spending plan reflected an estimate this month of \$100,550 and actual revenue was \$23,033, which is a negative difference of \$77,467. The primary reason for the negative difference is the result of the negative differences in regular tuition from other districts for regular education foster placed students of \$60,000 and tuition from other districts for special education foster placed students of \$19,000.

Because we received \$62,394 and \$19,752 from these sources last September, I am inclined to believe that this is merely an issue of timing that most likely will be resolved next month.

Through September, the spending plan reflected an estimate of \$323,750 and actual revenue received was \$234,507, which is a negative difference of \$89,243. This negative difference is a result of the timing issue noted in the aforementioned paragraph of \$79,000 combined with the timing issue in the MRDD funding (mentioned in last month's spending plan report) of \$20,000.

**Earnings on Investments:**

The spending plan reflected an estimate this month of \$15,650 and actual investment earnings were \$15,066, which is a negative difference of \$584.

Through September, the spending plan reflected an estimate of \$45,150 and actual investment earnings were \$45,056, which is a negative difference of \$94.

**Classroom Fees:**

The spending plan reflected an estimate this month of \$29,000 and actual revenue was \$15,008, which is a negative difference of \$13,992. Given that there was a positive difference of \$17,838 last month, it is safe to assume the negative difference this month is merely an issue of timing.

Through September, the spending plan reflected an estimate of \$34,200 and actual revenue was \$38,082, which is a positive difference of \$3,882.

**Miscellaneous**

The spending plan reflected an estimate this month of \$2,425 and actual revenue was \$3,431, which is a positive difference of \$1,006.

Through September, the spending plan reflected an estimate of \$5,225 and actual revenue received was \$14,638, which is a positive difference of \$9,413. The primary reason for the positive difference is a result of the positive difference in miscellaneous revenue of \$6,932. The district received a check in the amount of \$7,062 from the former life insurance company. These funds remained on deposit, in trust, and were returned to the district in July.

**State Foundation:**

The spending plan reflected an estimate this month of \$257,500 and actual revenue received was \$253,686, which is a negative difference of \$3,814. Below is the State Foundation data for September:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Basic Aid	\$243,333	\$241,236	(\$2,097)
Prior Yr. Adj.	\$ 0	(\$2,437)	(\$2,437)
Special Ed. Preschool	\$8,333	\$8,451	\$118
Special Ed. Transportation	<u>\$5,833</u>	<u>\$6,436</u>	<u>\$613</u>
Total	\$257,500	\$253,686	(\$3,814)

Through September, the spending plan reflected an estimate of \$772,500 and actual revenue received was \$765,932, which is a negative difference of \$6,568. Once we receive one half of the Student Wellness funding of approximately \$55,000 expected in October or November, this revenue source will have a positive difference for the remainder of the fiscal year.

**Homestead and Rollback Reimbursement**

The spending plan reflected an estimate this month of \$1,662,603 and actual revenue received was \$1,666,030, which is a positive difference of \$3,427.

Through September, the spending plan reflected an estimate of \$1,662,603 and actual revenue received was \$1,666,030, which is a positive difference of \$3,427. Revenue from this source is received twice each year typically in September and April.

**Other State Sources:**

The spending plan reflected an estimate this month of \$303 and actual revenue received was \$306, which is a positive difference of \$3.

Through September, the spending plan reflected an estimate of \$65,909 and actual revenue received was \$81,549, which is a positive difference of \$15,637. The primary

reason for the positive difference is a result of the positive difference in Ohio Casino Tax revenue of \$15,631.

**Federal Sources:**

The spending plan reflected an estimate this month of \$500 and actual revenue received from the Medicaid reimbursement program was \$864, which is a positive difference of \$364.

Through September, the spending plan reflected an estimate of \$4,500 and actual revenue received was \$5,498, which is a positive difference of \$998.

**Non-Operational Sources:**

The spending plan reflected an estimate this month of \$8,000 and actual revenue received was \$9,550.

Through September, the spending plan reflected an estimate of \$567,000 and actual receipts were \$568,488, which is a positive difference of \$1,488.

**EXPENDITURES:**

**Salaries:**

The spending plan reflected an estimate this month of \$1,892,645 and actual salaries were \$1,872,235, which is a positive difference of \$20,410. Certified salaries (111-139) were \$3,166 under plan and classified salaries (141-172) were \$17,244 under plan as well.

The primary reason for the positive difference of \$3,166 in certified salaries is a result of the positive difference of \$11,409 in regular salaries (111) combined with the negative difference of \$9,951 in supplemental contracts (113). The positive difference of \$11,409 in regular salaries (111) is a result of three (3) different situations. The first is the difference between the monthly salary of a teacher who was included in the original spending plan (but resigned after its completion) and the monthly salary of his replacement (\$3,514). The second situation involves a teacher who was included in the original spending plan, but began the school year on a leave of absence (\$6,297). The third situation is that the spending plan includes \$1,450 each month (September through January) as an estimate of additional salaries for changes in degree status of teachers. These three (3) situations total \$11,261.

The primary reason for the positive difference of \$17,244 in classified salaries is a result "moving" or "recoding" \$19,560 in salaries for the evening custodians who disinfect the buildings from the General Fund to the ESSER III Fund (Fund 507).

Through September, the spending plan reflected an estimate of \$5,808,620 and actual salary expenditures were \$5,808,125, which is a positive difference of \$495. Certified salaries (111-139) were \$8,257 under plan and classified salaries (141-172) were \$7,762 over plan.

The primary reason for the positive difference of \$8,257 in certified salaries (111-139) is a result of what was explained above regarding the difference of \$11,261 in regular salaries (111) in the month of September combined with the negative difference of \$2,458 in medical waivers (139).

The primary reason for the negative difference of \$7,762 in classified salaries (141-172) is a result of 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.

***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 \$941,150 and actual benefit expenditures were \$887,075, which is a positive difference of \$54,075. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$14,356 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$39,719 under plan as well.

The primary reason for the positive difference in certified benefits is the positive difference of \$11,823 in medical insurance (241). This is a result of the positive difference of \$14,155 related to the teachers and the negative difference of \$2,334 related to tutors. This is a result of changes in staff from last year to this year and changes made from single plans to family plans and from family plans to single plans to start the school year.

The primary reason for the positive difference in classified benefits is the positive difference of \$27,619 in SERS (220) and the positive difference of \$10,103 in medical insurance (251). The positive difference in medical insurance is not much different than what was explained above related to certified staff. The positive difference in SERS is a result of a lower than anticipated shortfall payment related to the reconciliation each year performed by SERS.

Through September, the spending plan reflected an estimate of \$2,690,996 and actual benefit expenditures were \$2,608,079, which is a positive difference of \$82,917. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$23,323 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$59,594 under plan as well.

Of the almost \$83,000 positive difference thus far, almost \$45,000 is in medical insurance (241 & 251) and more than \$30,000 is in SERS (220). I suspect the positive difference in SERS will remain throughout the year. With respect to the positive difference in medical insurance, I will have a more definitive answer at the conclusion of October.

**Contracted Services:**

The spending plan reflected an estimate this month of \$340,575 and actual expenditures were \$261,398, which is a positive difference of \$79,177. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were five (5) line accounts which had a difference of \$15,000 or more. Data processing (416) had a positive difference of \$18,500, other professional (419) had a negative difference of \$49,290, repairs (423) had a positive difference of \$18,929, property and fleet insurance (424) had a negative difference of \$42,400 and tuitions (471) had a positive difference of \$123,055. These five (5) combined had a positive difference of \$68,794. I am fairly confident that most of these are a result of timing (this was mentioned last month as well).

Through September, the spending plan reflected an estimate of \$1,230,700 and actual expenditures were \$1,023,681, which is a positive difference of \$207,019. 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 \$45,000 or more. Other professional (419) had a negative difference of \$54,013, repairs (423) had a positive difference of \$47,767 and tuitions (471) had a positive difference of \$183,839. These three (3) combined had a positive difference of \$177,593. 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 \$148,300 and actual expenditures were \$95,078, which is a positive difference of \$53,222. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were four (4) line accounts which had a difference of \$7,500 or more and they are reflected below:

Instructional supplies (511)	\$9,505
Software (516)	\$9,229
Consumable supplies (551)	\$9,264
Bus supplies (581)	<u>\$19,024</u>
Total	\$47,022

I am relatively confident that these differences are most likely a result of timing issues.

Through September, the spending plan reflected an estimate of \$309,850 and actual expenditures were \$315,822, which is a negative difference of \$5,972. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were five (5) line accounts which had a difference of \$10,000 or more and they are reflected below:

Software (516)	\$11,250
Other general supplies (519)	(\$12,642)
Digital resources (525)	(\$24,782)
Bus supplies (581)	\$10,687
Bus fuel (582)	<u>\$10,729</u>
Total	(\$4,758)

I suspect that 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 \$10,000 and actual expenditures were \$16,310, which is a negative difference of \$6,310.

Through September, the spending plan reflected an estimate of \$21,000 and actual expenditures were \$38,676, which is a negative difference of \$17,676. 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 \$14,250 and actual expenditures were \$14,467, which is a negative difference of \$217. 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 \$3,500 or more. Memberships (841) had a negative difference of \$4,090 and financial institution charges (848) had a positive difference of \$3,906, which combined is a negative difference of \$184.

Through September, the spending plan reflected an estimate of \$345,250 and actual expenditures were \$344,999, which is a positive difference of \$251. 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 \$8,000 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 September was estimated to be \$17,644,746 and the actual ending cash balance was \$17,606,242, which is a negative difference of \$38,504. Revenue for the month was \$87,509 under plan and expenditures were \$195,357 under plan.

Through September, revenue is \$300,538 under plan and expenditures are \$262,034 under plan. Although through September our ending cash balance is only \$38,504 less than the estimate, it is important to remember that there are a number of timing issues that are expected to be resolved during the next couple of months that will have both a positive and negative impact on that balance. However, I anticipate that a negative difference in the ending cash balance will exist at least through December.

**KENSTON LOCAL SCHOOLS**  
**SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND**  
**FOR THE MONTH ENDED: SEPTEMBER 2021**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
<b>Beginning Cash Balance</b>	19,375,185	19,228,833	(146,352)	10,477,588	10,477,588	0	10,477,588	10,477,588	0	11,352,890	11,352,890	0
<b>Revenue Sources:</b>												
Real Estate Taxes	0	1,998	1,998	14,552,737	14,313,256	(239,481)	14,552,737	14,313,256	(239,481)	13,967,423	14,453,326	485,903
Tuition Fees	100,500	23,033	(77,467)	323,750	234,507	(89,243)	323,750	234,507	(89,243)	206,700	191,499	(15,201)
Earnings on Investments	15,650	15,066	(584)	45,150	45,056	(94)	45,150	45,056	(94)	67,600	67,347	(253)
Classroom Fees	29,000	15,008	(13,992)	34,200	38,082	3,882	34,200	38,082	3,882	30,000	34,876	4,876
Miscellaneous	2,425	3,431	1,006	5,225	14,638	9,413	5,225	14,638	9,413	2,925	18,158	15,233
Revenue-in-Lieu	0	0	0	0	0	0	0	0	0	200,000	200,998	998
State Foundation	257,500	253,686	(3,814)	772,500	765,932	(6,568)	772,500	765,932	(6,568)	737,500	867,546	130,046
Homestead & Rollback	1,662,603	1,666,030	3,427	1,662,603	1,666,030	3,427	1,662,603	1,666,030	3,427	0	1,653,632	1,653,632
Other State	303	306	3	65,909	81,549	15,640	65,909	81,549	15,640	35,870	43,549	7,679
Federal - Medicaid	500	864	364	4,500	5,498	998	4,500	5,498	998	2,000	5,841	3,841
Non-Operational	8,000	9,550	1,550	567,000	568,488	1,488	567,000	568,488	1,488	204,000	258,832	54,832
<b>Total Revenue</b>	<b>2,076,481</b>	<b>1,988,972</b>	<b>(87,509)</b>	<b>18,033,574</b>	<b>17,733,036</b>	<b>(300,538)</b>	<b>18,033,574</b>	<b>17,733,036</b>	<b>(300,538)</b>	<b>15,454,018</b>	<b>17,795,604</b>	<b>2,341,586</b>
<b>Expenditure Categories:</b>												
Salaries	1,892,645	1,872,235	20,410	5,808,620	5,808,125	495	5,808,620	5,808,125	495	5,715,145	5,621,123	94,022
Benefits	941,150	887,075	54,075	2,690,996	2,608,079	82,917	2,690,996	2,608,079	82,917	2,561,045	2,533,039	28,006
Contracted Services	340,575	261,398	79,177	1,230,700	1,023,681	207,019	1,230,700	1,023,681	207,019	1,029,962	975,194	54,768
Supplies/Materials	148,300	95,078	53,222	309,850	315,822	(5,972)	309,850	315,822	(5,972)	346,273	595,884	(249,611)
New Equipment	10,000	16,310	(6,310)	21,000	38,676	(17,676)	21,000	38,676	(17,676)	14,150	18,783	(4,633)
Dues, Fees, Other	14,250	14,467	(217)	345,250	344,999	251	345,250	344,999	251	321,500	291,471	30,029
Other Non-Operating	460,000	465,000	(5,000)	460,000	465,000	(5,000)	460,000	465,000	(5,000)	460,000	465,000	(5,000)
<b>Total Expenditures</b>	<b>3,806,920</b>	<b>3,611,563</b>	<b>195,357</b>	<b>10,866,416</b>	<b>10,604,382</b>	<b>262,034</b>	<b>10,866,416</b>	<b>10,604,382</b>	<b>262,034</b>	<b>10,448,075</b>	<b>10,500,494</b>	<b>(52,419)</b>
Revenue Over (Under) Exp.	(1,730,439)	(1,622,591)	107,848	7,167,158	7,128,654	(38,504)	7,167,158	7,128,654	(38,504)	5,005,943	7,295,110	2,289,167
<b>Ending Cash Balance</b>	<b>17,644,746</b>	<b>17,606,242</b>	<b>(38,504)</b>	<b>17,644,746</b>	<b>17,606,242</b>	<b>(38,504)</b>	<b>17,644,746</b>	<b>17,606,242</b>	<b>(38,504)</b>	<b>16,358,833</b>	<b>18,648,000</b>	<b>2,289,167</b>

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,380,685	1,369,276	11,409	4,111,205	4,100,457	10,748	4,111,205	4,100,457	10,748
112 - Substitutes	25,000	23,918	1,082	53,000	51,440	1,560	53,000	51,440	1,560
113 - Supplemental Contr.	26,000	35,951	(9,951)	63,500	67,870	(4,370)	63,500	67,870	(4,370)
119 - Other Cert. Salaries	1,500	874	626	6,500	4,440	2,060	6,500	4,440	2,060
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	0	0	0	2,458	(2,458)	0	2,458	(2,458)
<b>TOTAL - CERTIFIED</b>	<b>1,433,185</b>	<b>1,430,019</b>	<b>3,166</b>	<b>4,409,205</b>	<b>4,400,948</b>	<b>8,257</b>	<b>4,409,205</b>	<b>4,400,948</b>	<b>8,257</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	440,760	424,276	16,484	1,303,305	1,300,762	2,543	1,303,305	1,300,762	2,543
142 - Substitutes	9,700	7,687	2,013	28,200	22,215	5,985	28,200	22,215	5,985
143 - Supplemental Contr.	3,000	7,398	(4,398)	10,000	18,834	(8,834)	10,000	18,834	(8,834)
144 - Overtime	4,500	1,917	2,583	6,500	3,225	3,275	6,500	3,225	3,275
149 - Other Class. Salaries	0	399	(399)	6,125	15,153	(9,028)	6,125	15,153	(9,028)
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	0	0	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	1,500	539	961	5,785	3,707	2,078	5,785	3,707	2,078
<b>TOTAL - CLASSIFIED</b>	<b>459,460</b>	<b>442,216</b>	<b>17,244</b>	<b>1,399,415</b>	<b>1,407,177</b>	<b>(7,762)</b>	<b>1,399,415</b>	<b>1,407,177</b>	<b>(7,762)</b>

<b>GRAND TOTAL - SALARIES</b>	<b>1,892,645</b>	<b>1,872,235</b>	<b>20,410</b>	<b>5,808,620</b>	<b>5,808,125</b>	<b>495</b>	<b>5,808,620</b>	<b>5,808,125</b>	<b>495</b>
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**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**ALL BENEFITS - SEPTEMBER 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	222,745	755	670,500	669,847	653	670,500	669,847	653
212 - STRS Pick-up	10,581	10,539	42	32,011	31,894	117	32,011	31,894	117
213 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
241 - Medical Insurance	306,955	295,132	11,823	917,155	897,595	19,560	917,155	897,595	19,560
242 - Life Insurance	850	824	26	2,561	2,439	122	2,561	2,439	122
243 - Dental Insurance	18,920	18,216	704	56,530	55,381	1,149	56,530	55,381	1,149
244 - Vision Insurance	2,205	2,049	156	6,585	6,409	176	6,585	6,409	176
249 - Medicare	21,184	21,229	(45)	63,653	63,457	196	63,653	63,457	196
261 - Worker's Comp	8,070	7,920	150	24,088	23,770	318	24,088	23,770	318
281 - Unemployment	1,300	554	746	1,586	554	1,032	1,586	554	1,032
<b>TOTAL - CERTIFIED</b>	<b>593,564</b>	<b>579,208</b>	<b>14,356</b>	<b>1,774,669</b>	<b>1,751,346</b>	<b>23,323</b>	<b>1,774,669</b>	<b>1,751,346</b>	<b>23,323</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	133,410	105,791	27,619	291,005	260,626	30,379	291,005	260,626	30,379
222 - SERS Pick-up	11,547	11,441	106	35,111	34,790	321	35,111	34,790	321
223 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
251 - Medical Insurance	178,645	168,542	10,103	520,800	495,459	25,341	520,800	495,459	25,341
252 - Life Insurance	621	576	45	1,814	1,716	98	1,814	1,716	98
253 - Dental Insurance	10,785	10,017	768	31,470	29,788	1,682	31,470	29,788	1,682
254 - Vision Insurance	1,350	1,309	41	3,930	3,762	168	3,930	3,762	168
259 - Medicare	7,848	7,273	575	23,363	22,289	1,074	23,363	22,289	1,074
262 - Worker's Comp	2,680	2,787	(107)	8,133	8,172	(39)	8,133	8,172	(39)
282 - Unemployment	700	131	569	700	131	569	700	131	569
<b>TOTAL - CLASSIFIED</b>	<b>347,586</b>	<b>307,867</b>	<b>39,719</b>	<b>916,327</b>	<b>856,733</b>	<b>59,594</b>	<b>916,327</b>	<b>856,733</b>	<b>59,594</b>

<b>GRAND TOTAL - BENEFITS</b>	<b>941,150</b>	<b>887,075</b>	<b>54,075</b>	<b>2,690,996</b>	<b>2,608,079</b>	<b>82,917</b>	<b>2,690,996</b>	<b>2,608,079</b>	<b>82,917</b>
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**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES**  
**FOR THE MONTH ENDED: SEPTEMBER 2021**

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	3,000	300	2,700	3,000	300	2,700	3,000	300	2,700
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	1,000	278	722	1,000	654	346	1,000	654	346
416 - Data Processing Services	18,500	0	18,500	18,500	0	18,500	18,500	0	18,500
418 - Legal Services	3,000	6,531	(3,531)	21,000	22,775	(1,775)	21,000	22,775	(1,775)
419 - Other Prof. & Tech. Services	20,000	69,290	(49,290)	140,000	194,013	(54,013)	140,000	194,013	(54,013)
422 - Garbage Removal	2,000	1,816	184	6,000	5,443	557	6,000	5,443	557
423 - Repair & Maintenance Services	25,000	6,071	18,929	77,000	29,233	47,767	77,000	29,233	47,767
424 - Property & Fleet Insurance	0	42,400	(42,400)	192,000	194,365	(2,365)	192,000	194,365	(2,365)
425 - Rentals	2,000	(3,365)	5,365	3,000	2,180	820	3,000	2,180	820
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	3,200	1,197	2,003	3,200	1,197	2,003
432 - Cert. Meeting Expenses	2,000	557	1,443	4,700	1,182	3,518	4,700	1,182	3,518
433 - Non-Cert. Mileage	75	0	75	1,100	796	304	1,100	796	304
434 - Non-Cert. Meeting Expenses	300	701	(401)	400	748	(348)	400	748	(348)
439 - Other Travel/Mtg. Expenses	500	0	500	1,750	585	1,165	1,750	585	1,165
441 - Telephone Services	3,550	1,930	1,620	9,050	7,285	1,765	9,050	7,285	1,765
443 - Postage	2,000	2,746	(746)	7,000	9,707	(2,707)	7,000	9,707	(2,707)
444 - Postage Machine Rental	1,400	75	1,325	1,400	3,041	(1,641)	1,400	3,041	(1,641)
445 - Messenger Service	0	0	0	0	15	(15)	0	15	(15)
446 - Advertising	0	0	0	0	625	(625)	0	625	(625)
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	41,000	37,192	3,808	131,000	125,675	5,325	131,000	125,675	5,325
452 - Water & Sewer Services	0	0	0	7,000	7,024	(24)	7,000	7,024	(24)
453 - Gas Services	8,000	13,868	(5,868)	26,500	23,228	3,272	26,500	23,228	3,272
461 - Printing & Binding	8,000	12,183	(4,183)	8,000	14,071	(6,071)	8,000	14,071	(6,071)
469 - Other Craft/Trade Services	250	245	5	750	924	(174)	750	924	(174)
471 - Tuition to other Districts	164,200	41,145	123,055	393,700	209,861	183,839	393,700	209,861	183,839
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	1,500	0	1,500	1,500	0	1,500	1,500	0	1,500
476 - Vocational Ed. Tuition	6,800	6,742	58	20,800	20,226	574	20,800	20,226	574
477 - Open Enrollment Tuition	8,500	6,691	1,809	21,500	20,073	1,427	21,500	20,073	1,427
478 - Community Schools	0	0	0	0	0	0	0	0	0
479 - Other Tuitions	5,000	2,532	2,468	10,000	4,999	5,001	10,000	4,999	5,001
483 - Purchased Student Transp.	12,000	11,470	530	32,000	35,760	(3,760)	32,000	35,760	(3,760)
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
<b>Total Contracted Services</b>	<b>340,575</b>	<b>261,398</b>	<b>79,177</b>	<b>1,230,700</b>	<b>1,023,681</b>	<b>207,019</b>	<b>1,230,700</b>	<b>1,023,681</b>	<b>207,019</b>

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

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
MATERIALS/SUPPLIES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	23,000	13,495	9,505	35,000	29,685	5,315	35,000	29,685	5,315
512 - Office Supplies	3,000	3,406	(406)	8,000	8,863	(863)	8,000	8,863	(863)
514 - Health & Hygiene Supplies	700	397	303	700	397	303	700	397	303
516 - Software Materials	10,600	1,371	9,229	38,100	26,850	11,250	38,100	26,850	11,250
519 - Other General Supplies	2,000	7,863	(5,863)	13,250	25,892	(12,642)	13,250	25,892	(12,642)
521 - New Textbooks	0	0	0	1,000	2,585	(1,585)	1,000	2,585	(1,585)
522 - Replacement Textbooks	0	498	(498)	0	676	(676)	0	676	(676)
523 - Rebinding Textbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	35,000	28,494	6,506	67,000	91,782	(24,782)	67,000	91,782	(24,782)
526 - Textbooks - CCP	3,000	2,216	784	4,000	2,632	1,368	4,000	2,632	1,368
531 - Library Books	0	0	0	1,800	354	1,446	1,800	354	1,446
542 - Periodicals	0	33	(33)	0	177	(177)	0	177	(177)
543 - Electronic Media	0	0	0	0	0	0	0	0	0
546 - Digital Subscriptions/Site Lic.	500	4,534	(4,034)	4,500	4,534	(34)	4,500	4,534	(34)
551 - Consumable Supplies (Fees)	12,000	2,736	9,264	18,000	18,760	(760)	18,000	18,760	(760)
559 - Replacement Items - PE	0	0	0	0	0	0	0	0	0
569 - Other Food Items	4,500	849	3,651	5,500	4,737	763	5,500	4,737	763
572 - Cust & Maint. Supplies	13,000	10,462	2,538	54,000	60,924	(6,924)	54,000	60,924	(6,924)
573 - Furniture	0	0	0	0	0	0	0	0	0
581 - Bus Supplies	22,500	3,476	19,024	24,500	13,813	10,687	24,500	13,813	10,687
582 - Bus Fuel	15,000	16,580	(1,580)	30,000	19,271	10,729	30,000	19,271	10,729
583 - Tires & Tubes	3,500	3,734	(234)	3,500	7,500	(4,000)	3,500	7,500	(4,000)
590 - Other Supplies/Materials	0	(5,066)	5,066	1,000	(3,610)	4,610	1,000	(3,610)	4,610
<b>Total Materials/Supplies</b>	<b>148,300</b>	<b>95,078</b>	<b>53,222</b>	<b>309,850</b>	<b>315,822</b>	<b>(5,972)</b>	<b>309,850</b>	<b>315,822</b>	<b>(5,972)</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
DUES & FEES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	2,000	6,090	(4,090)	10,000	12,754	(2,754)	10,000	12,754	(2,754)
842 - Shipping Charges	1,000	406	594	2,000	1,124	876	2,000	1,124	876
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,500	1,396	104	4,500	4,188	312	4,500	4,188	312
845 - Property Tax Collection Fees	0	0	0	223,000	214,661	8,339	223,000	214,661	8,339
846 - Election Expense	0	0	0	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	7,000	3,094	3,906	15,500	10,242	5,258	15,500	10,242	5,258
849 - Other Dues/Fees	2,000	923	1,077	5,000	3,039	1,961	5,000	3,039	1,961
851 - Liability Insurance	0	0	0	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	750	648	102	2,250	1,634	616	2,250	1,634	616
899 - Miscellaneous	0	1,910	(1,910)	0	1,910	(1,910)	0	1,910	(1,910)
<b>Total Dues &amp; Fees</b>	<b>14,250</b>	<b>14,467</b>	<b>(217)</b>	<b>345,250</b>	<b>344,999</b>	<b>251</b>	<b>345,250</b>	<b>344,999</b>	<b>251</b>