



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

To Kenston Board of Education
From: Paul J. Pestello, Treasurer
Re: Spending Plan Overview – October 2021
Date: November 6, 2021

REVENUE:

Real Estate Taxes:

The spending plan did not reflect an estimate this month nor did we receive any real estate tax dollars.

Through October, 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%. These numbers do not include the amount received in September from public housing in the amount of \$1,998.

Tuition Fees:

The spending plan reflected an estimate this month of \$18,500 and actual revenue received was \$143,491, which is a positive difference of \$124,991. The primary reason for the positive difference is the result of the positive differences in regular tuition from other districts for regular education foster placed students of \$69,638 and tuition from other districts for special education foster placed students of \$21,827. The spending plan reflected an estimate of \$60,000 and \$19,000 respectively, last month. Additionally, we received \$33,568 in all-day kindergarten tuition, which I suspect is a result of timing given that the spending plan reflects an estimate of \$82,500 next month.

Through October, the spending plan reflected an estimate of \$342,250 and actual revenue received was \$377,998, which is a positive difference of \$35,748. This positive difference is a result of two (2) different timing issues. The first is the expectation of \$20,000 in MRDD funding which was anticipated in August, but has yet to arrive. The second is the early receipts of \$33,568 in all-day kindergarten tuition. Both of these timing issues are expected to be resolved next month.

Earnings on Investments:

The spending plan reflected an estimate this month of \$11,500 and actual revenue was \$10,605, which is a negative difference of \$895.

Through October, the spending plan reflected an estimate of \$56,650 and actual revenue was \$55,661, which is a negative difference of \$989.

Classroom Fees:

The spending plan reflected an estimate this month of \$28,500 and actual revenue was \$13,003, which is a negative difference of \$15,497. It appears that this negative difference is merely an issue of timing based on the fact that last October we actually received \$30,132.

Through October, the spending plan reflected an estimate of \$62,700 and actual revenue was \$51,085, which is a negative difference of \$11,615. Again, it would appear that the negative difference is an issue of timing based on the fact that we received \$65,008 last July through October.

Miscellaneous

The spending plan reflected an estimate this month of \$3,900 and actual revenue was \$1,959, which is a negative difference of \$1,941.

Through October, the spending plan reflected an estimate of \$9,125 and actual revenue received was \$16,597, which is a positive difference of \$7,472. The primary reason for the positive difference is a result of the positive difference in miscellaneous revenue of \$5,030. 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 \$312,500 and actual revenue received was \$253,686, which is a negative difference of \$58,814. Below is the State Foundation data for October:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Basic Aid	\$298,333	\$241,236	(\$57,097)
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	\$312,500	\$253,686	(\$58,814)

The main reason for the negative difference is a result of the expectation of receiving \$55,000 in Student Wellness Funding in October, which is now expected to be received in December.

Through October, the spending plan reflected an estimate of \$1,085,000 and actual revenue received was \$1,019,618, which is a negative difference of \$65,382. Again, the main reason for the negative difference is a result of not receiving \$55,000 in Student Wellness Funding as of yet.

Homestead and Rollback Reimbursement

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

Through October, 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 October, the spending plan reflected an estimate of \$66,212 and actual revenue

received was \$81,855, which is a positive difference of \$15,643. 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 \$2,000 and actual revenue received from the Medicaid reimbursement program was \$99, which is a negative difference of \$1,901.

Through October, the spending plan reflected an estimate of \$6,500 and actual revenue received was \$5,667, which is a negative difference of \$903.

Non-Operational Sources:

The spending plan reflected did not reflect an estimate this month: however, we actually received \$70.

Through October, the spending plan reflected an estimate of \$567,000 and actual receipts were \$568,558, which is a positive difference of \$1,558.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,913,085 and actual salaries were \$1,889,008, which is a positive difference of \$24,077. Certified salaries (111-139) were \$18,100 under plan and classified salaries (141-172) were \$5,977 under plan as well.

The primary reason for the positive difference of \$18,100 in certified salaries is a result of the positive difference of \$11,540 in regular salaries (111) combined with the negative difference of \$4,738 substitutes (112) and the positive difference of \$11,180 in supplemental contracts (113). The positive difference of \$11,540 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 negative difference in substitutes (112) and the positive difference in supplemental contracts (113) are both a result of timing.

The primary reason for the positive difference of \$5,977 in classified salaries is primarily a result of the positive difference of \$7,872 in supplemental contracts (143), which is an issue of timing.

Through October, the spending plan reflected an estimate of \$7,721,705 and actual salary expenditures were \$7,697,133, which is a positive difference of \$24,572. Certified salaries (111-139) were \$26,357 under plan and classified salaries (141-172) were \$1,785 over plan.

The primary reason for the positive difference of \$26,357 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 and the positive difference of \$11,261 in regular salaries (111) in the month of October as well.

The primary reason for the negative difference of \$1,785 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 \$886,539 and actual benefit expenditures were \$859,003, which is a positive difference of \$27,536. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$15,250 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$12,286 under plan as well.

The primary reason for the positive difference in certified benefits of \$15,250 is the positive difference of \$12,903 in insurances (241-244). This is a result of the positive difference of \$15,503 related to the teachers and the negative difference of \$2,603 related to tutors. These differences are a primarily a result of staff changing from a family plan to a single plan, from a single plan to a family plan, and the spending plan for planning purposes reflected new staff choosing family insurance, when in fact not all did. All of these changes occurred after the spending plan was finalized.

The primary reason for the positive difference in classified benefits of \$12,286 is the positive difference of \$3,467 in SERS (220) and the positive difference of \$7,585 in insurances (251-254). 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 an overestimation of retirement and should remain consistent each month of the fiscal year.

Through October, the spending plan reflected an estimate of \$3,577,535 and actual benefit expenditures were \$3,467,082, which is a positive difference of \$110,453. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$38,573 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$71,880 under plan as well.

Of the almost \$110,500 positive difference thus far, \$68,786 of it is in insurances (241-244 & 251-254) and \$33,846 is in SERS (220). I suspect the positive difference in SERS will remain throughout the year and may increase by about \$3,500 each month. With respect to the positive difference in insurances, I suspect a positive difference will occur each of the remaining months in the fiscal year. However, open enrollment is in December and any changes to plan options will go into effect in January. It won't be until January or February before we know if the positive difference will continue to grow or if it will begin to decline.

Contracted Services:

The spending plan reflected an estimate this month of \$338,700 and actual expenditures were \$397,671, which is a negative difference of \$58,971. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were two (2) line accounts which had a difference of \$15,000 or more. Other professional services (419) had a negative difference of \$18,587 and tuitions (471) had a negative difference of \$44,776. These two (2) combined had a negative difference of \$63,363. Both of these are a result of timing from previous months.

Through October, the spending plan reflected an estimate of \$1,569,400 and actual expenditures were \$1,421,352, which is a positive difference of \$148,048. As is typically the case, there were many insignificant positive and negative differences throughout this

expenditure category. However, there were two (2) line accounts which had a difference of \$40,000 or more. Other professional (419) had a negative difference of \$72,600 and tuitions (471) had a positive difference of \$139,063. These two (2) combined had a positive difference of \$66,463. 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 \$162,685 and actual expenditures were \$108,735, which is a positive difference of \$53,950. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were three (3) line accounts which had a difference of \$10,000 or more and they are reflected below:

Software (516)	\$13,925
New Textbooks (521)	\$10,000
Digital Resources (525)	<u>\$35,000</u>
Total	\$58,925

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

Through October, the spending plan reflected an estimate of \$472,535 and actual expenditures were \$424,557, which is a positive difference of \$47,978. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there is only one (1) line account which had a difference of \$20,000 or more and that is software, which had a positive difference of \$25,175. I am relatively confident this is merely an issue of timing as well.

Equipment:

The spending plan reflected an estimate this month of \$15,000 and actual expenditures were \$1,080, which is a positive difference of \$13,920. This positive difference was a result of timing from the previous month.

Through October, the spending plan reflected an estimate of \$36,000 and actual expenditures were \$39,756, which is a negative difference of \$3,756.

Dues/Fees/Other:

The spending plan reflected an estimate this month of \$10,250 and actual expenditures were \$6,785, which is a positive difference of \$3,465. 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 \$1,000 or more. Other dues/fees (849) had a positive difference of \$1,166.

Through October, the spending plan reflected an estimate of \$355,500 and actual expenditures were \$351,784, which is a positive difference of \$3,716. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, there were three (3) line accounts with a difference of \$5,000 or more. Property tax collection fees (845) had a positive difference of \$8,339, election expense (846) had a negative difference of \$9,541 and financial institution charges (848) had a positive difference of \$5,863. These three (3) combined had a positive difference of \$4,661.

Ending Cash Balance:

The ending cash balance for October was estimated to be \$14,695,690 and the actual ending cash balance was \$14,767,179, which is a positive difference of \$71,489. Revenue for the month was \$46,016 over plan and expenditures were \$63,977 under plan.

Through October, revenue is \$254,522 under plan and expenditures are \$326,011 under plan. Thanks to a positive difference of nearly \$110,000 in the month of October our financial position has moved from an ending cash balance of \$38,504 less than the estimate in September to an ending cash balance of \$71,489 more than the estimate for October. Although this is certainly good news, keep in mind that things can and most often do quickly change in the world of school finance.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: OCTOBER 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	17,644,746	17,606,242	(38,504)	17,644,746	17,606,242	(38,504)	10,477,588	10,477,588	0	11,352,890	11,352,890	0
Revenue Sources:												
Real Estate Taxes	0	0	0	0	0	0	14,552,737	14,313,256	(239,481)	13,967,423	14,453,326	485,903
Tuition Fees	18,500	143,491	124,991	18,500	143,491	124,991	342,250	377,998	35,748	224,200	246,625	22,425
Earnings on Investments	11,500	10,605	(895)	11,500	10,605	(895)	56,650	55,661	(989)	82,300	80,609	(1,691)
Classroom Fees	28,500	13,003	(15,497)	28,500	13,003	(15,497)	62,700	51,085	(11,615)	46,000	65,008	19,008
Miscellaneous	3,900	1,959	(1,941)	3,900	1,959	(1,941)	9,125	16,597	7,472	11,825	28,229	16,404
Revenue-in-Lieu	0	0	0	0	0	0	0	0	0	200,000	200,998	998
State Foundation	312,500	253,686	(58,814)	312,500	253,686	(58,814)	1,085,000	1,019,618	(65,382)	983,333	1,164,183	180,850
Homestead & Rollback	0	0	0	0	0	0	1,662,603	1,666,030	3,427	0	1,653,632	1,653,632
Other State	303	306	3	303	306	3	66,212	81,855	15,643	36,160	43,855	7,695
Federal - Medicaid	2,000	99	(1,901)	2,000	99	(1,901)	6,500	5,597	(903)	2,000	9,902	7,902
Non-Operational	0	70	70	0	70	70	567,000	568,558	1,558	204,000	259,586	55,586
Total Revenue	377,203	423,219	46,016	377,203	423,219	46,016	18,410,777	18,156,255	(254,522)	15,757,241	18,205,953	2,448,712
Expenditure Categories:												
Salaries	1,913,085	1,889,008	24,077	1,913,085	1,889,008	24,077	7,721,705	7,697,133	24,572	7,629,900	7,535,102	94,798
Benefits	886,539	859,003	27,536	886,539	859,003	27,536	3,577,535	3,467,082	110,453	3,410,422	3,356,272	54,150
Contracted Services	338,700	397,671	(58,971)	338,700	397,671	(58,971)	1,569,400	1,421,352	148,048	1,388,862	1,330,346	58,516
Supplies/Materials	162,685	108,735	53,950	162,685	108,735	53,950	472,535	424,557	47,978	489,773	635,913	(146,140)
New Equipment	15,000	1,080	13,920	15,000	1,080	13,920	36,000	39,756	(3,756)	64,150	35,630	28,520
Dues, Fees, Other	10,250	6,785	3,465	10,250	6,785	3,465	355,500	351,784	3,716	342,500	300,090	42,410
Other Non-Operating	0	0	0	0	0	0	460,000	465,000	(5,000)	460,000	465,000	(5,000)
Total Expenditures	3,326,259	3,262,282	63,977	3,326,259	3,262,282	63,977	14,192,675	13,866,664	326,011	13,785,607	13,658,353	127,254
Revenue Over (Under) Exp.	(2,949,056)	(2,839,063)	109,993	(2,949,056)	(2,839,063)	109,993	4,218,102	4,289,591	71,489	1,971,635	4,547,600	2,575,965
Ending Cash Balance	14,695,690	14,767,179	71,489	14,695,690	14,767,179	71,489	14,695,690	14,767,179	71,489	13,324,525	15,900,490	2,575,965

**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - OCTOBER 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	1,369,145	11,540	1,380,685	1,369,145	11,540	5,491,890	5,469,602	22,288
112 - Substitutes	35,000	39,738	(4,738)	35,000	39,738	(4,738)	88,000	91,178	(3,178)
113 - Supplemental Contr.	24,500	13,320	11,180	24,500	13,320	11,180	88,000	81,190	6,810
119 - Other Cert. Salaries	200	82	118	200	82	118	6,700	4,522	2,178
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	0	0	0	175,000	174,283	717
139 - Medical Waiver	0	0	0	0	0	0	0	2,458	(2,458)
TOTAL - CERTIFIED	1,440,385	1,422,285	18,100	1,440,385	1,422,285	18,100	5,849,590	5,823,233	26,357

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	446,300	450,411	(4,111)	446,300	450,411	(4,111)	1,749,605	1,751,173	(1,568)
142 - Substitutes	9,000	11,273	(2,273)	9,000	11,273	(2,273)	37,200	33,488	3,712
143 - Supplemental Contr.	8,400	528	7,872	8,400	528	7,872	18,400	19,362	(962)
144 - Overtime	9,000	4,511	4,489	9,000	4,511	4,489	15,500	7,736	7,764
149 - Other Class. Salaries	0	0	0	0	0	0	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	0	0	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	0	0	0	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	0	0	0	0	0	0	5,785	3,707	2,078
TOTAL - CLASSIFIED	472,700	466,723	5,977	472,700	466,723	5,977	1,872,115	1,873,900	(1,785)

GRAND TOTAL - SALARIES	1,913,085	1,889,008	24,077	1,913,085	1,889,008	24,077	7,721,705	7,697,133	24,572
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**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - OCTOBER 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	223,500	222,745	755	894,000	892,592	1,408
212 - STRS Pick-up	10,581	10,539	42	10,581	10,539	42	42,592	42,433	159
213 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
241 - Medical Insurance	306,955	294,866	12,089	306,955	294,866	12,089	1,224,110	1,192,461	31,649
242 - Life Insurance	850	828	22	850	828	22	3,411	3,267	144
243 - Dental Insurance	18,920	18,207	713	18,920	18,207	713	75,450	73,588	1,862
244 - Vision Insurance	2,205	2,126	79	2,205	2,126	79	8,790	8,535	255
249 - Medicare	21,283	21,123	160	21,283	21,123	160	84,936	84,580	356
261 - Worker's Comp	8,109	8,019	90	8,109	8,019	90	32,197	31,789	408
281 - Unemployment	1,300	0	1,300	1,300	0	1,300	2,886	554	2,332
TOTAL - CERTIFIED	593,703	578,453	15,250	593,703	578,453	15,250	2,368,372	2,329,799	38,573

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	78,400	74,933	3,467	78,400	74,933	3,467	369,405	335,559	33,846
222 - SERS Pick-up	11,547	11,441	106	11,547	11,441	106	46,658	46,231	427
223 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
251 - Medical Insurance	178,645	171,763	6,882	178,645	171,763	6,882	699,445	667,222	32,223
252 - Life Insurance	621	595	26	621	595	26	2,435	2,311	124
253 - Dental Insurance	10,785	10,197	588	10,785	10,197	588	42,255	39,985	2,270
254 - Vision Insurance	1,350	1,259	91	1,350	1,259	91	5,280	5,021	259
259 - Medicare	8,035	7,568	467	8,035	7,568	467	31,398	29,857	1,541
262 - Worker's Comp	2,754	2,794	(40)	2,754	2,794	(40)	10,887	10,966	(79)
282 - Unemployment	700	0	700	700	0	700	1,400	131	1,269
TOTAL - CLASSIFIED	292,836	280,550	12,286	292,836	280,550	12,286	1,209,163	1,137,283	71,880

GRAND TOTAL - BENEFITS	886,539	859,003	27,536	886,539	859,003	27,536	3,577,535	3,467,082	110,453
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KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: OCTOBER 2021

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	2,000	4,560	(2,560)	2,000	4,560	(2,560)	5,000	4,860	140
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	0	0	0	0	0	0	1,000	654	346
416 - Data Processing Services	0	0	0	0	0	0	18,500	0	18,500
418 - Legal Services	15,000	9,268	5,732	15,000	9,268	5,732	36,000	32,043	3,957
419 - Other Prof. & Tech. Services	35,000	53,587	(18,587)	35,000	53,587	(18,587)	175,000	247,600	(72,600)
422 - Garbage Removal	2,000	1,811	189	2,000	1,811	189	8,000	7,254	746
423 - Repair & Maintenance Services	10,000	21,118	(11,118)	10,000	21,118	(11,118)	87,000	50,351	36,649
424 - Property & Fleet Insurance	0	0	0	0	0	0	192,000	194,365	(2,365)
425 - Rentals	2,000	1,211	789	2,000	1,211	789	5,000	3,391	1,609
426 - Lease Purchase Agreements	0	0	0	0	0	0	87,850	87,696	154
431 - Certified Mileage	900	0	900	900	0	900	4,100	1,197	2,903
432 - Cert. Meeting Expenses	2,000	0	2,000	2,000	0	2,000	6,700	1,182	5,518
433 - Non-Cert. Mileage	1,000	0	1,000	1,000	0	1,000	2,100	796	1,304
434 - Non-Cert. Meeting Expenses	300	463	(163)	300	463	(163)	700	1,211	(511)
439 - Other Travel/Mtg. Expenses	0	(245)	245	0	(245)	245	1,750	340	1,410
441 - Telephone Services	2,050	2,056	(6)	2,050	2,056	(6)	11,100	9,341	1,759
443 - Postage	600	1,608	(1,008)	600	1,608	(1,008)	7,600	11,315	(3,715)
444 - Postage Machine Rental	0	0	0	0	0	0	1,400	3,041	(1,641)
445 - Messenger Service	100	0	100	100	0	100	100	15	85
446 - Advertising	0	0	0	0	0	0	0	625	(625)
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	40,000	44,380	(4,380)	40,000	44,380	(4,380)	171,000	170,055	945
452 - Water & Sewer Services	7,000	7,024	(24)	7,000	7,024	(24)	14,000	14,048	(48)
453 - Gas Services	10,000	7,464	2,536	10,000	7,464	2,536	36,500	30,692	5,808
461 - Printing & Binding	2,000	2,110	(110)	2,000	2,110	(110)	10,000	16,181	(6,181)
469 - Other Craft/Trade Services	750	255	495	750	255	495	1,500	1,179	321
471 - Tuition to other Districts	164,200	208,976	(44,776)	164,200	208,976	(44,776)	557,900	418,837	139,063
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	1,500	297	1,203	1,500	297	1,203	3,000	297	2,703
476 - Vocational Ed. Tuition	6,800	6,742	58	6,800	6,742	58	27,600	26,968	632
477 - Open Enrollment Tuition	8,500	6,691	1,809	8,500	6,691	1,809	30,000	26,764	3,236
478 - Community Schools	0	0	0	0	0	0	0	0	0
479 - Other Tuitions	5,000	7,037	(2,037)	5,000	7,037	(2,037)	15,000	12,036	2,964
483 - Purchased Student Transp.	20,000	11,258	8,742	20,000	11,258	8,742	52,000	47,018	4,982
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
Total Contracted Services	338,700	397,671	(58,971)	338,700	397,671	(58,971)	1,569,400	1,421,352	148,048

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	20,385	16,002	4,383	20,385	16,002	4,383	55,385	45,687	9,698
512 - Office Supplies	3,500	1,510	1,990	3,500	1,510	1,990	11,500	10,373	1,127
514 - Health & Hygiene Supplies	0	80	(80)	0	80	(80)	700	477	223
516 - Software Materials	30,000	16,075	13,925	30,000	16,075	13,925	68,100	42,925	25,175
519 - Other General Supplies	3,000	5,380	(2,380)	3,000	5,380	(2,380)	16,250	31,272	(15,022)
521 - New Textbooks	10,000	0	10,000	10,000	0	10,000	11,000	2,585	8,415
522 - Replacement Textbooks	0	59	(59)	0	59	(59)	0	735	(735)
523 - Rebinding Textbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	35,000	0	35,000	35,000	0	35,000	102,000	91,782	10,218
526 - Textbooks - CCP	1,000	0	1,000	1,000	0	1,000	5,000	2,632	2,368
531 - Library Books	1,000	0	1,000	1,000	0	1,000	2,800	354	2,446
542 - Periodicals	1,000	270	730	1,000	270	730	1,000	447	553
543 - Electronic Media	800	0	800	800	0	800	800	0	800
546 - Digital Subscriptions/Site Lic.	0	0	0	0	0	0	4,500	4,534	(34)
551 - Consumable Supplies (Fees)	8,000	4,206	3,794	8,000	4,206	3,794	26,000	22,966	3,034
559 - Replacement Items - PE	0	0	0	0	0	0	0	0	0
569 - Other Food Items	500	56	444	500	56	444	6,000	4,793	1,207
572 - Cust & Maint. Supplies	17,000	21,201	(4,201)	17,000	21,201	(4,201)	71,000	82,125	(11,125)
573 - Furniture	2,000	5,576	(3,576)	2,000	5,576	(3,576)	2,000	5,576	(3,576)
581 - Bus Supplies	8,500	7,743	757	8,500	7,743	757	33,000	21,556	11,444
582 - Bus Fuel	20,000	20,345	(345)	20,000	20,345	(345)	50,000	39,616	10,384
583 - Tires & Tubes	1,000	10,232	(9,232)	1,000	10,232	(9,232)	4,500	17,732	(13,232)
590 - Other Supplies/Materials	0	0	0	0	0	0	1,000	(3,610)	4,610
Total Materials/Supplies	162,685	108,735	53,950	162,685	108,735	53,950	472,535	424,557	47,978

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	1,000	130	870	1,000	130	870	11,000	12,884	(1,884)
842 - Shipping Charges	1,000	486	514	1,000	486	514	3,000	1,610	1,390
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,500	1,385	115	1,500	1,385	115	6,000	5,573	427
845 - Property Tax Collection Fees	0	0	0	0	0	0	223,000	214,661	8,339
846 - Election Expense	0	0	0	0	0	0	15,000	24,541	(9,541)
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Instituion Charges	4,500	3,895	605	4,500	3,895	605	20,000	14,137	5,863
849 - Other Dues/Fees	1,500	334	1,166	1,500	334	1,166	6,500	3,373	3,127
851 - Liability Insurance	0	0	0	0	0	0	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	455	295	750	455	295	3,000	2,089	911
899 - Miscellaneous	0	100	(100)	0	100	(100)	0	2,010	(2,010)
Total Dues & Fees	10,250	6,785	3,465	10,250	6,785	3,465	355,500	351,784	3,716