



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

To: Kenston Board of Education
From: Paul J. Pestello, Treasurer
Re: Spending Plan Overview – November 2021
Date: December 5, 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 November, 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 \$101,200 and actual revenue received was \$104,453, which is a positive difference of \$3,253. The primary reason for the positive difference is the result of the negative difference in all-day kindergarten of \$38,677 [a result of timing] and the positive difference of \$41,697 in MRDD funding [also a result of timing].

Through November, the spending plan reflected an estimate of \$443,450 and actual revenue received was \$482,451, which is a positive difference of \$39,001. All seven (7) tuition line accounts have a positive difference and MRDD tuition funding has the largest positive difference of \$21,697.

Earnings on Investments:

The spending plan reflected an estimate this month of \$9,450 and actual revenue was \$10,905, which is a positive difference of \$1,455.

Through November, the spending plan reflected an estimate of \$66,100 and actual revenue was \$66,566, which is a positive difference of \$466.

Classroom Fees:

The spending plan reflected an estimate this month of \$7,800 and actual revenue was \$2,917, which is a negative difference of \$4,883.

Through November, the spending plan reflected an estimate of \$70,500 and actual revenue was \$54,002, which is a negative difference of \$16,498. It is not clear why actual classroom fee collections are lagging significantly below plan. Actual collections through last November were \$72,783.

Miscellaneous

The spending plan reflected an estimate this month of \$1,400 and actual revenue was \$3,277, which is a positive difference of \$1,877.

Through November, the spending plan reflected an estimate of \$10,525 and actual revenue received was \$19,874, which is a positive difference of \$9,349. The primary reason for the positive difference is a result of the positive difference in miscellaneous revenue of \$5,223. 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 \$282,023, which is a positive difference of \$24,523. Below is the State Foundation data for November:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Basic Aid	\$243,333	\$241,236	(\$2,097)
Prior Yr. Adj.	\$ 0	\$25,900	\$25,900
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	\$282,023	\$24,523

The main reason for the positive difference is a result of receiving \$25,900 from a prior fiscal year adjustment.

Through November, the spending plan reflected an estimate of \$1,342,500 and actual revenue received was \$1,301,641, which is a negative difference of \$40,859. The main reason for the negative difference is a result of not receiving \$55,000 in Student Wellness Funding back in September. We are now being advised that these funds will not arrive until after January.

Homestead and Rollback Reimbursement

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

Through November, 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 November, the spending plan reflected an estimate of \$66,515 and actual revenue received was \$82,161, which is a positive difference of \$15,646. 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 did not reflect an estimate this month; however, we actually received \$2,203 from the Medicaid reimbursement program.

Through November, the spending plan reflected an estimate of \$6,500 and actual revenue received was \$7,800, which is a positive difference of \$1,300.

Non-Operational Sources:

The spending plan reflected did not reflect an estimate this month: however, we actually received \$7,986. This amount represents a refund from the Ohio Schools Council from the Natural Gas Program of which we belong.

Through November, the spending plan reflected an estimate of \$567,000 and actual receipts were \$576,544, which is a positive difference of \$9,544.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$2,036,010 and actual salaries were \$2,053,878, which is a negative difference of \$17,868. Certified salaries (111-139) were \$13,384 over plan and classified salaries (141-172) were \$4,484 over plan as well.

The primary reason for the negative difference of \$13,384 in certified salaries is a result of the negative difference of \$17,901 in substitute salaries (112).

The primary reason for the positive difference of \$4,484 in classified salaries is primarily a result of the negative difference of \$2,521 in supplemental contracts (143), which is an issue of timing.

Through November, the spending plan reflected an estimate of \$9,757,715 and actual salary expenditures were \$9,751,011, which is a positive difference of \$6,704. Certified salaries (111-139) were \$12,973 under plan and classified salaries (141-172) were \$6,269 over plan.

There is really no primary reason for the positive difference of \$12,973 in certified salaries (111-139).

The primary reason for the negative difference of \$6,269 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 \$889,147 and actual benefit expenditures were \$857,604, which is a positive difference of \$31,543. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$14,550 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$16,993 under plan as well.

The primary reason for the positive difference in certified benefits of \$14,550 is the positive difference of \$12,597 in insurances (241-244). This is a result of the positive difference of \$15,122 related to the teachers, the negative difference of \$2,528 related to tutors and the positive difference of \$3 related to the administrators. These differences

are a primarily a result of changes from a family plan to a single plan, from a single plan to a family plan by employees since the beginning of the school year and that for planning purposes regarding new staff, the spending plan reflected that new staff will select family insurance, but in actuality not all did.

The primary reason for the positive difference in classified benefits of \$16,993 is the positive difference of \$4,132 in SERS (220) and the positive difference of \$11,580 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 November, the spending plan reflected an estimate of \$4,466,682 and actual benefit expenditures were \$4,324,686, which is a positive difference of \$141,996. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$53,124 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$88,873 under plan as well.

Of the almost \$142,000 positive difference thus far, \$92,963 of it is in insurances (241-244 & 251-254) and \$37,978 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 \$353,450 and actual expenditures were \$336,069, which is a positive difference of \$17,381. 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 \$25,000 or more. Other professional services (419) had a negative difference of \$36,822 and tuitions (471) had a positive difference of \$58,241. These two (2) combined had a positive difference of \$21,419.

Through November, the spending plan reflected an estimate of \$1,922,850 and actual expenditures were \$1,757,421, which is a positive difference of \$165,429. 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 \$50,000 or more. Other professional (419) had a negative difference of \$109,422, repairs (423) had a positive difference of \$55,584 and tuitions (471) had a positive difference of \$197,304. These three (3) combined had a positive difference of \$143,466. 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 \$80,900 and actual expenditures were \$112,742, which is a negative difference of \$31,842. Like contracted services, 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. Software (516) had a negative difference of \$16,884 and custodial supplies (572) had a negative difference of \$22,465. I am relatively confident that the negative difference in software is a result of timing. However, I do not believe this is the case with custodial supplies.

Through November, the spending plan reflected an estimate of \$553,435 and actual expenditures were \$537,299, which is a positive difference of \$16,136. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, of the twenty-three (23) expenditure line accounts, there are only five (5) which have a negative difference and those five (5) total \$69,801. The remaining eighteen (18) have a combined positive difference of \$85,937. There are only four (4) line accounts which have a difference of \$15,000 or more and they are as follows:

Instructional Supplies (511)	\$18,725
Other General Supp. (519)	(\$16,391)
Digital Resources (525)	\$15,383
Custodial/Maint. Supplies (572)	<u>(\$33,590)</u>
Total	(\$15,873)

I am relatively confident that each of these with the exception of custodial/maintenance supplies is merely an issue of timing.

Equipment:

The spending plan did not reflect an estimate this month; however, actual expenditures were \$6,249.

Through November, the spending plan reflected an estimate of \$36,000 and actual expenditures were \$46,005, which is a negative difference of \$10,005.

Dues/Fees/Other:

The spending plan reflected an estimate this month of \$11,000 and actual expenditures were \$6,091, which is a positive difference of \$4,909. 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 \$2,000 or more. Memberships (841) had a positive difference of \$3,500.

Through November, the spending plan reflected an estimate of \$366,500 and actual expenditures were \$357,875, which is a positive difference of \$8,625. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, there were four (4) 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, financial institution charges (848) had a positive difference of \$5,700 and other dues had a positive difference of \$5,104. These four (4) combined had a positive difference of \$9,602.

Ending Cash Balance:

The ending cash balance for November was estimated to be \$11,702,836 and the actual ending cash balance was \$11,808,616, which is a positive difference of \$105,780. Revenue for the month was \$36,417 over plan and expenditures were \$2,126 over plan.

Through November, revenue is \$218,105 under plan and expenditures are \$323,885 under plan. Thanks to a positive difference of nearly \$110,000 in the month of October and a positive difference of more than \$34,000 in November our financial position has moved from an ending cash balance of nearly \$40,000 **less than** the estimate in September to an ending cash balance of almost \$106,000 **more than** the estimate for November. Although this is certainly good news, it is important to keep in mind that things can and most often do change quickly in the world of school finance.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: NOVEMBER 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	14,695,690	14,767,179	71,489	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	101,200	104,453	3,253	119,700	247,944	128,244	443,450	482,451	39,001	324,100	315,068	(9,032)
Earnings on Investments	9,450	10,905	1,455	20,950	21,510	560	66,100	66,566	466	102,200	98,108	(4,092)
Classroom Fees	7,800	2,917	(4,883)	36,300	15,920	(20,380)	70,500	54,002	(16,498)	61,000	72,783	11,783
Miscellaneous	1,400	3,277	1,877	5,300	5,236	(64)	10,525	19,874	9,349	13,625	29,488	15,863
Revenue-in-Lieu	0	0	0	0	0	0	0	0	0	200,000	200,998	998
State Foundation	257,500	282,023	24,523	570,000	535,709	(34,291)	1,342,500	1,301,641	(40,859)	1,229,167	1,545,990	316,823
Homestead & Rollback	0	0	0	0	0	0	1,662,603	1,666,030	3,427	1,653,655	1,653,632	(23)
Other State	303	306	3	606	612	6	66,515	82,161	15,646	36,450	44,161	7,711
Federal - Medicaid	0	2,203	2,203	2,000	2,302	302	6,500	7,800	1,300	2,000	11,101	9,101
Non-Operational	0	7,986	7,986	0	8,056	8,056	567,000	576,544	9,544	204,000	413,608	209,608
Total Revenue	377,653	414,070	36,417	754,856	837,289	82,433	18,788,430	18,570,325	(218,105)	17,793,620	18,838,263	1,044,643
Expenditure Categories:												
Salaries	2,036,010	2,053,878	(17,868)	3,949,095	3,942,886	6,209	9,757,715	9,751,011	6,704	9,683,105	9,575,607	107,498
Benefits	889,147	857,604	31,543	1,775,687	1,716,607	59,080	4,466,682	4,324,686	141,996	4,262,962	4,188,865	74,097
Contracted Services	353,450	336,069	17,381	692,150	733,740	(41,590)	1,922,850	1,757,421	165,429	1,768,462	1,849,936	(81,474)
Supplies/Materials	80,900	112,742	(31,842)	243,585	221,477	22,108	553,435	537,299	16,136	584,923	687,381	(102,458)
New Equipment	0	6,249	(6,249)	15,000	7,329	7,671	36,000	46,005	(10,005)	94,150	35,630	58,520
Dues, Fees, Other	11,000	6,091	4,909	21,250	12,876	8,374	366,500	357,875	8,625	357,500	309,884	47,616
Other Non-Operating	0	0	0	0	0	0	460,000	465,000	(5,000)	460,000	465,000	(5,000)
Total Expenditures	3,370,507	3,372,633	(2,126)	6,696,767	6,634,915	61,852	17,563,182	17,239,297	323,885	17,211,102	17,112,303	98,799
Revenue Over (Under) Exp.	(2,992,854)	(2,958,563)	34,291	(5,941,911)	(5,797,626)	144,285	1,225,248	1,331,028	105,780	582,518	1,725,960	1,143,442
Ending Cash Balance	11,702,836	11,808,616	105,780	11,702,836	11,808,616	105,780	11,702,836	11,808,616	105,780	11,935,408	13,078,850	1,143,442

**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - NOVEMBER 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	1,374,981	5,704	2,761,370	2,744,126	17,244	6,872,575	6,844,583	27,992
112 - Substitutes	25,000	42,901	(17,901)	60,000	82,639	(22,639)	113,000	134,079	(21,079)
113 - Supplemental Contr.	106,500	110,187	(3,687)	131,000	123,507	7,493	194,500	191,377	3,123
119 - Other Cert. Salaries	2,500	0	2,500	2,700	82	2,618	9,200	4,522	4,678
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	1,514,685	1,528,069	(13,384)	2,955,070	2,950,354	4,716	7,364,275	7,351,302	12,973

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	442,825	443,449	(624)	889,125	893,860	(4,735)	2,192,430	2,194,622	(2,192)
142 - Substitutes	9,000	16,509	(7,509)	18,000	27,782	(9,782)	46,200	49,997	(3,797)
143 - Supplemental Contr.	60,000	62,521	(2,521)	68,400	63,049	5,351	78,400	81,883	(3,483)
144 - Overtime	9,500	3,255	6,245	18,500	7,766	10,734	25,000	10,991	14,009
149 - Other Class. Salaries	0	75	(75)	0	75	(75)	6,125	15,228	(9,103)
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	521,325	525,809	(4,484)	994,025	992,532	1,493	2,393,440	2,399,709	(6,269)

GRAND TOTAL - SALARIES	2,036,010	2,053,878	(17,868)	3,949,095	3,942,886	6,209	9,757,715	9,751,011	6,704
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**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - NOVEMBER 2021**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	223,500	222,641	859	447,000	445,386	1,614	1,117,500	1,115,233	2,267
212 - STRS Pick-up	10,581	10,539	42	21,161	21,078	83	53,172	52,972	200
213 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
241 - Medical Insurance	306,955	295,167	11,788	613,910	590,033	23,877	1,531,065	1,487,628	43,437
242 - Life Insurance	850	824	26	1,700	1,652	48	4,261	4,091	170
243 - Dental Insurance	18,920	18,220	700	37,840	36,427	1,413	94,370	91,808	2,562
244 - Vision Insurance	2,205	2,122	83	4,410	4,248	162	10,995	10,657	338
249 - Medicare	22,309	22,629	(320)	43,592	43,752	(160)	107,245	107,209	36
261 - Worker's Comp	8,518	8,445	73	16,627	16,464	163	40,715	40,234	481
281 - Unemployment	1,300	0	1,300	2,600	0	2,600	4,186	554	3,632
TOTAL - CERTIFIED	595,137	580,587	14,550	1,188,841	1,159,040	29,801	2,963,510	2,910,386	53,124

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	78,400	74,268	4,132	156,800	149,201	7,599	447,805	409,827	37,978
222 - SERS Pick-up	11,547	11,441	106	23,093	22,882	211	58,205	57,672	533
223 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
251 - Medical Insurance	178,645	167,873	10,772	357,290	339,636	17,654	878,090	835,095	42,995
252 - Life Insurance	621	590	31	1,242	1,185	57	3,056	2,901	155
253 - Dental Insurance	10,785	10,080	705	21,570	20,277	1,293	53,040	50,065	2,975
254 - Vision Insurance	1,350	1,278	72	2,700	2,537	163	6,630	6,299	331
259 - Medicare	8,742	8,366	376	16,776	15,934	842	40,139	38,223	1,916
262 - Worker's Comp	3,021	3,121	(100)	5,774	5,915	(141)	13,908	14,087	(179)
282 - Unemployment	900	0	900	1,600	0	1,600	2,300	131	2,169
TOTAL - CLASSIFIED	294,010	277,017	16,993	586,846	557,567	29,279	1,503,173	1,414,300	88,873

GRAND TOTAL - BENEFITS	889,147	857,604	31,543	1,775,687	1,716,607	59,080	4,466,682	4,324,686	141,996
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KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: NOVEMBER 2021

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	8,000	11,313	(3,313)	10,000	15,873	(5,873)	13,000	16,173	(3,173)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	1,000	175	825	1,000	175	825	2,000	829	1,171
416 - Data Processing Services	0	21,949	(21,949)	0	21,949	(21,949)	18,500	21,949	(3,449)
418 - Legal Services	4,000	2,328	1,672	19,000	11,596	7,404	40,000	34,371	5,629
419 - Other Prof. & Tech. Services	50,000	86,822	(36,822)	85,000	140,409	(55,409)	225,000	334,422	(109,422)
422 - Garbage Removal	2,000	1,811	189	4,000	3,622	378	10,000	9,065	935
423 - Repair & Maintenance Services	20,000	1,065	18,935	30,000	22,183	7,817	107,000	51,416	55,584
424 - Property & Fleet Insurance	3,000	0	3,000	3,000	0	3,000	195,000	194,365	635
425 - Rentals	1,000	715	285	3,000	1,926	1,074	6,000	4,106	1,894
426 - Lease Purchase Agreements	0	0	0	0	0	0	87,850	87,696	154
431 - Certified Mileage	1,000	87	913	1,900	87	1,813	5,100	1,284	3,816
432 - Cert. Meeting Expenses	1,000	604	396	3,000	604	2,396	7,700	1,786	5,914
433 - Non-Cert. Mileage	1,500	100	1,400	2,500	100	2,400	3,600	896	2,704
434 - Non-Cert. Meeting Expenses	300	26	274	600	489	111	1,000	1,237	(237)
439 - Other Travel/Mtg. Expenses	0	0	0	0	(245)	245	1,750	340	1,410
441 - Telephone Services	2,050	2,078	(28)	4,100	4,134	(34)	13,150	11,419	1,731
443 - Postage	1,500	1,500	0	2,100	3,108	(1,008)	9,100	12,815	(3,715)
444 - Postage Machine Rental	0	211	(211)	0	211	(211)	1,400	3,252	(1,852)
445 - Messenger Service	100	0	100	200	0	200	200	15	185
446 - Advertising	0	160	(160)	0	160	(160)	0	785	(785)
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	37,000	26,723	10,277	77,000	71,103	5,897	208,000	196,778	11,222
452 - Water & Sewer Services	0	0	0	7,000	7,024	(24)	14,000	14,048	(48)
453 - Gas Services	10,000	9,789	211	20,000	17,253	2,747	46,500	40,481	6,019
461 - Printing & Binding	0	351	(351)	2,000	2,461	(461)	10,000	16,532	(6,532)
469 - Other Craft/Trade Services	0	299	(299)	750	554	196	1,500	1,478	22
471 - Tuition to other Districts	164,200	105,959	58,241	328,400	314,935	13,465	722,100	524,796	197,304
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	1,500	593	907	3,000	890	2,110	4,500	890	3,610
476 - Vocational Ed. Tuition	6,800	6,742	58	13,600	13,484	116	34,400	33,710	690
477 - Open Enrollment Tuition	7,500	6,691	809	16,000	13,382	2,618	37,500	33,455	4,045
478 - Community Schools	0	0	0	0	0	0	0	0	0
479 - Other Tuitions	10,000	4,319	5,681	15,000	11,356	3,644	25,000	16,355	8,645
483 - Purchased Student Transp.	20,000	43,659	(23,659)	40,000	54,917	(14,917)	72,000	90,677	(18,677)
489 - Transportation In Lieu	0	0	0	0	0	0	0	0	0
Total Contracted Services	353,450	336,069	17,381	692,150	733,740	(41,590)	1,922,850	1,757,421	165,429

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	15,000	5,973	9,027	35,385	21,975	13,410	70,385	51,660	18,725
512 - Office Supplies	2,500	1,237	1,263	6,000	2,747	3,253	14,000	11,610	2,390
514 - Health & Hygiene Supplies	0	15	(15)	0	95	(95)	700	492	208
516 - Software Materials	6,000	22,884	(16,884)	36,000	38,959	(2,959)	74,100	65,809	8,291
519 - Other General Supplies	2,000	3,369	(1,369)	5,000	8,749	(3,749)	18,250	34,641	(16,391)
521 - New Textbooks	5,000	0	5,000	15,000	0	15,000	16,000	2,585	13,415
522 - Replacement Textbooks	1,000	0	1,000	1,000	59	941	1,000	735	265
523 - Rebinding Textbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	10,000	4,835	5,165	45,000	4,835	40,165	112,000	96,617	15,383
526 - Textbooks - CCP	1,000	76	924	2,000	76	1,924	6,000	2,708	3,292
531 - Library Books	0	50	(50)	1,000	50	950	2,800	404	2,396
542 - Periodicals	0	334	(334)	1,000	604	396	1,000	781	219
543 - Electronic Media	0	0	0	800	0	800	800	0	800
546 - Digital Subscriptions/Site Lic.	200	0	200	200	0	200	4,700	4,534	166
551 - Consumable Supplies (Fees)	700	798	(98)	8,700	5,004	3,696	26,700	23,764	2,936
559 - Replacement Items - PE	500	0	500	500	0	500	500	0	500
569 - Other Food Items	1,000	547	453	1,500	603	897	7,000	5,340	1,660
572 - Cust & Maint. Supplies	5,000	27,465	(22,465)	22,000	48,666	(26,666)	76,000	109,590	(33,590)
573 - Furniture	3,000	3,824	(824)	5,000	9,400	(4,400)	5,000	9,400	(4,400)
581 - Bus Supplies	7,000	7,735	(735)	15,500	15,478	22	40,000	29,291	10,709
582 - Bus Fuel	20,000	33,572	(13,572)	40,000	53,917	(13,917)	70,000	73,188	(3,188)
583 - Tires & Tubes	1,000	0	1,000	2,000	10,232	(8,232)	5,500	17,732	(12,232)
590 - Other Supplies/Materials	0	28	(28)	0	28	(28)	1,000	(3,582)	4,582
Total Materials/Supplies	80,900	112,742	(31,842)	243,585	221,477	22,108	553,435	537,299	16,136

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	3,500	0	3,500	4,500	130	4,370	14,500	12,884	1,616
842 - Shipping Charges	0	32	(32)	1,000	518	482	3,000	1,642	1,358
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,500	1,373	127	3,000	2,758	242	7,500	6,946	554
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	3,500	3,663	(163)	8,000	7,558	442	23,500	17,800	5,700
849 - Other Dues/Fees	2,500	523	1,977	4,000	857	3,143	9,000	3,896	5,104
851 - Liability Insurance	0	0	0	0	0	0	68,000	70,906	(2,906)
853 - Performance Bonds	0	391	(391)	0	391	(391)	0	391	(391)
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	0	(133)	133	750	322	428	3,000	1,956	1,044
899 - Miscellaneous	0	242	(242)	0	342	(342)	0	2,252	(2,252)
Total Dues & Fees	11,000	6,091	4,909	21,250	12,876	8,374	366,500	357,875	8,625