



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

To: Kenston Board of Education
From: Paul J. Pestello, Treasurer
Re: Spending Plan Overview – June 2022
Date: July 12, 2022

REVENUE:

Real Estate Taxes:

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

Through June, the spending plan reflected an estimate of \$30,816,344 and actual real estate taxes received was \$31,046,933, which is a positive difference of \$232,587 or about 8/10ths of 1% [these numbers do not include the amount of \$1,998 received in September from public housing properties].

Tuition Fees:

The spending plan reflected an estimate this month of \$39,200 and actual revenue received was \$194,698, which is a positive difference of \$155,498. The primary reason for the positive difference has to do with timing. This month we received the MRDD pass through funding, which was expected in May. The spending plan reflected an estimate of \$205,000; however, we only received \$181,278. Additionally, open enrollment this month had a negative difference of \$17,500, which has been explained since January.

Through June, the spending plan reflected an estimate of \$1,088,000 and actual revenue received was \$902,863, which is a negative difference of \$185,137. The primary reason for the negative difference is a result of the negative difference of \$210,000 in open enrollment tuition, which is no longer provided as a separate revenue source paid via State Foundation. Instead, the amount of open enrollment tuition is now included in the base cost allocation provided via State Foundation.

It is important to keep in mind that the negative difference in open enrollment tuition is not a true revenue loss. Rather it is a shift in where the funds are now being recognized. These funds will no longer be recognized in the tuition revenue source, but will be recognized in the base cost included within the State Foundation revenue source.

Earnings on Investments:

The spending plan reflected an estimate this month of \$4,020 and actual revenue was \$12,441, which is a positive difference of \$8,421. The primary reason for the positive difference is a result of a significant increase in the earnings rate at Star Ohio and First National Bank.

Through June, the spending plan reflected an estimate of \$130,000 and actual revenue was \$157,322, which is a positive difference of \$27,322. The majority of this positive difference (\$17,820) is at Star Ohio. The earnings rate at Star Ohio has risen a full 1% since January. The Star Ohio earnings rate was .10% in January, .41% in April, .79% in May and now 1.10% in June.

Classroom Fees:

The spending plan did not reflect an estimate this month, but actual revenue was \$302.

Through June, the spending plan reflected an estimate of \$81,000 and actual revenue received was \$70,651, which is a negative difference of \$10,349. The primary reason for the negative difference is in chromebook insurance fees, which has a negative difference of \$9,062 [\$5,500 of the negative difference has been explained in previous month's reports. Another reason for the negative difference is at KHS. The estimate for KHS for the year was \$18,000 and payments through June total \$14,090].

Miscellaneous

The spending plan reflected an estimate this month of \$265 and actual revenue received was \$4,409, which is a positive difference of \$4,144.

Through June, the spending plan reflected an estimate of \$45,000 and actual revenue received was \$88,454, which is a positive difference of \$43,454. Rebates has a positive difference of \$24,977, miscellaneous revenue has a positive difference of \$7,807 and convenience fees have a positive difference of \$4,313.

State Foundation:

The spending plan reflected an estimate this month of \$257,500 and actual revenue received was \$214,121, which is a negative difference of \$43,379. Below is the State Foundation data for June:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Basic Cost	\$243,333	\$157,658	(\$85,675)
Transportation	\$ 0	\$61,823	\$61,823
Special Education	\$ 0	(\$19,401)	(\$19,401)
Temp. Transitional Aid	\$ 0	\$24,116	\$24,116
Special Ed. Preschool	\$8,333	\$10,719	\$2,386
Special Ed. Transportation	\$5,834	\$16,667	\$10,833
Prior Yr. Adjustment	\$ 0	(\$2,437)	(\$2,437)
Targeted Assistance	<u>\$ 0</u>	<u>(\$35,024)</u>	<u>(\$35,024)</u>
Total	\$257,500	\$214,121	(\$43,379)

As mentioned beginning with the January 2022 report, this revenue source has been completely overhauled as a result of the new budget bill and the new funding components.

Through June, the spending plan reflected an estimate of \$3,200,000 and actual revenue received was \$3,630,354, which is a positive difference of \$430,354.

Homestead and Rollback Reimbursement

The spending plan did not reflect an estimate this month and no actual revenue was received.

Through June, the spending plan reflected an estimate of \$3,333,656 and actual revenue received was \$3,336,592, which is a positive difference of \$2,936.

Other State Sources:

The spending plan reflected an estimate this month of \$85,332 and actual revenue received was \$376,207, which is a positive difference of \$290,875. Below is the Other State Sources data for June:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Casino Tax	\$ -	\$ -	\$ -
Motor Fuel Tax Reimb.	\$ -	\$ -	\$ -
Disadvantage Pupils *	\$265	(\$12,809)	(\$13,074)
Career Tech *	\$ 67	(\$2,303)	(\$2,370)
Gifted Students *	\$ -	\$9,207	\$9,207
English Learners *	\$ -	(\$1,138)	(\$1,138)
Student Wellness *	\$ -	\$7,830	\$7,830
SPED Catastrophic Reimb.	<u>\$85,000</u>	<u>\$375,420</u>	<u>\$290,420</u>
Total	\$85,332	\$745	\$290,875

As mentioned beginning with the January 2022 report, this revenue source has been completely revised based on the new budget bill and the new funding components.

Through June, the spending plan reflected an estimate of \$229,000 and actual revenue received was \$782,832, which is a positive difference of \$553,832. One primary reason for the positive difference is a result of the additional revenue items [noted with an *] paid through State Foundation as shown below and the fact that we received \$290,420 more in SPED Catastrophic reimbursement than originally anticipated.

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Casino Tax	\$135,000	\$163,138	\$ 28,138
Motor Fuel Tax Reimb.	\$ 5,335	\$ 13,041	\$ 7,706
Disadvantage Pupils *	\$ 2,850	\$ 2,852	\$ 2
Career Tech *	\$ 815	\$ 350	(\$ 465)
Gifted Students *	\$ -	\$112,235	\$112,235
English Learners *	\$ -	\$ 416	\$ 416
Student Wellness *	\$ -	\$115,380	\$115,380
SPED Catastrophic Reimb.	<u>\$ 85,000</u>	<u>\$375,420</u>	<u>\$290,420</u>
Total	\$229,000	\$782,832	\$553,832

Federal Sources:

The spending plan reflected an estimate this month of \$1,300 and actual revenue received was \$4,167, which is a positive difference of \$2,867.

Through June, the spending plan reflected an estimate of \$40,000 and actual revenue received was \$72,533, which is a positive difference of \$32,533. The yearly Medicaid reimbursement was almost \$17,300 more than anticipated and the Medicaid settlement was \$15,296 more than the estimate.

Non-Operational Sources:

The spending plan did not reflect an estimate this month, but we actual revenue was \$19,073. This month we received \$9,250 in sale of assets and \$9,833 in insurance proceeds.

Through June, the spending plan reflected an estimate of \$594,000 and actual revenue received was \$687,033, which is a positive difference of \$93,033. The main reason for the positive difference is a result of the \$51,640 refund received from Mayfield Schools and the nearly \$35,000 received in insurance proceeds.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$2,226,750 and actual salaries were \$2,218,472, which is a positive difference of \$8,278. Certified salaries (111-139) were \$23,489 over plan and classified salaries (141-172) were \$31,767 under plan.

The negative difference of \$23,489 in certified salaries is primarily a result of the negative difference of \$24,693 in substitutes (112).

The positive difference of \$31,767 in classified salaries is mainly due to the positive difference of \$25,857 in supplemental contracts (143).

Through June, the spending plan reflected an estimate of \$23,785,000 and actual salary expenditures were \$23,827,620, which is a negative difference of \$42,620. Certified salaries (111-139) were \$61,339 over plan and classified salaries (141-172) were \$18,719 under plan.

The negative difference of \$61,339 in certified salaries is a result of the two (2) large negative differences in substitutes (112) and supplemental contracts (113) of \$108,120 and \$81,430 respectively. A negative difference occurred in substitutes (112) in every month since October 2021. A negative difference occurred in supplemental contracts (113) in every month since November 2021 with the exception of April 2022. Fortunately, a large portion of the combined negative difference of these two (2) was negated by the positive difference in regular salaries (111) of nearly \$121,000.

The positive difference of \$18,719 in classified salaries is mainly a result of the positive difference of \$12,440 in overtime (144). Although there were negative differences in substitutes (142), other salaries (149) and severance pay (162), the positive differences in regular salaries (141) and supplemental contracts (143) were large enough to negate the negative differences.

It should be noted that due to an issue related to the payroll software, we were not able to recode salary expenditures to the appropriate leave accounts (sick leave, personal leave, vacation leave, etc.) for the period of January to June. Therefore, it was decided to reverse the posting done in December which accounted for certain leaves from July to December in an effort to keep uniformity.

Benefits:

The spending plan reflected an estimate this month of \$893,046 and actual benefit expenditures were \$794,983, which is a positive difference of \$98,063. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$76,609 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$21,454 under plan as well.

The primary reason for the positive difference of \$76,609 in certified benefits is the positive difference of \$60,034 in STRS (210) and the positive difference of \$13,237 in insurances (241-244). With respect to the positive difference in STRS, the retirement system reduced the monthly deduction withheld from the State Foundation monthly settlement from \$227,710 to \$173,200 because the retirement system believes that our account would be overfunded by nearly \$300,000 if the monthly amount were to remain at \$227,710. Therefore, the actual deduction amount in February through June was approximately \$55,000 less than the spending plan estimate.

With respect to the positive difference of \$13,237 in insurances, a positive difference of \$15,762 is related to the teachers, a negative difference of \$2,528 is related to tutors and

a positive difference of \$3 is related to the administrators. The differences in teachers and tutors is primarily a result of a formula error in the spreadsheet which calculates monthly estimates. The formula error reflects an overestimation of insurance premiums for teachers and an underestimation of insurance premiums for tutors.

The primary reason for the positive difference in classified benefits of \$21,454 is the positive difference of \$3,934 in SERS (220) and the positive difference of \$14,130 in insurances (251-254). The positive difference in SERS is a result of an overestimation of retirement and remained consistent each month of the fiscal year. The positive difference in insurances is due to staffing changes [new hires, resignations and retirement – after the estimates had been established] during the year and the insurance plan chosen [none, single or family].

Through June, the spending plan reflected an estimate of \$10,715,000 and actual benefit expenditures were \$10,069,916, which is a positive difference of \$645,084. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$446,728 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$198,356 under plan as well.

Of the \$645,084 positive difference, \$254,459 or about 39% of it is in insurances (241-244 & 251-254), \$284,973 or about 44% is in STRS (210) and \$60,998 or about 9% is in SERS (220).

Contracted Services:

The spending plan reflected an estimate this month of \$388,691 and actual expenditures were \$480,411, which is a negative difference of \$91,720. 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 as a result of timing and they are as follows:

Health Services (413)	(\$51,291)
Tuitions (471)	<u>(\$54,542)</u>
Total	(\$105,833)

Through June, the spending plan reflected an estimate of \$4,532,991 and actual expenditures were \$4,308,532, which is a positive difference of \$224,459. 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 and they are as follows:

Other Prof. Services (419)	(\$94,316)
Open Enrollment (477)	\$ 79,998
Purchased Transp. (483)	<u>\$ 57,497</u>
Total	\$ 43,179

Of the 36 budget line accounts within this category, only six (6) finished the year with a negative difference and these six (6) combined were \$162,510 over plan. Which means the other thirty (30) line accounts combined were \$386,969 under plan.

Materials/Supplies:

The spending plan reflected an estimate this month of \$132,750 and actual expenditures were \$109,922, which is a positive difference of \$22,828. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there was only one (1) line account which had a difference of \$15,000 or more and that account was other supplies (519) and had a positive difference of \$53,936.

Through June, the spending plan reflected an estimate of \$1,098,879 and actual expenditures were \$1,094,655, which is a positive difference of \$4,224. 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 \$30,000 or more and they are as follows:

Other Supplies (519)	\$47,473
New Textbooks (521)	\$34,565
Custodial/Maint. Supplies (572)	(\$76,025)
Bus Fuel (582)	(\$69,980)
Total	(\$63,967)

Equipment:

The spending plan did not reflect an estimate, but actual expenditures were \$8,697.

Through June, the spending plan reflected an estimate of \$198,200 and actual expenditures were \$65,602, which is a positive difference of \$132,598. This positive difference is a result of approximately \$152,000 in technology purchases which did not occur this fiscal year, but will be included in the budget for next year.

Dues/Fees/Other:

The spending plan reflected an estimate this month of \$9,300 and actual expenditures were \$6,095, which is a positive difference of \$3,205. 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 \$3,000 or more and that was awards/prizes (889), which had a positive difference of \$3,659.

Through June, the spending plan reflected an estimate of \$749,930 and actual expenditures were \$742,748, which is a positive difference of \$7,182. 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 \$10,000 or more and they are as follows:

Property tax collection fees (845)	(\$19,253)
Awards/Prizes (889)	\$12,475
Total	(\$6,778)

Other Non-Operating

The spending plan reflected an estimate this month of \$460,000 and actual expenditures were \$1,025,040, which is a negative difference of \$565,040. The spending plan reflected estimated transfers of \$340,000 and actual transfers were \$382,000 (A \$50,000 transfer was made to the Reserve for Contingency Fund, which was not anticipated when the budget was created).

The spending plan reflected estimated advances of \$120,000 and actual advances were \$643,040 (Advances of just under \$500,000 needed to be made to three (3) different ESSER Funds, which was not anticipated when the budget was created).

Ending Cash Balance:

The ending cash balance for June was estimated to be \$8,034,588 and the actual ending cash balance was \$9,656,205, which is a positive difference of \$1,621,617. Revenue for the month was \$437,801 over plan and expenditures were \$533,083 over plan.

Through June, revenue was \$1,220,730 or about 3.1% over plan and expenditures were \$400,887 or just under 1% under plan. With respect to revenue, the main reason for the positive difference is a result of just over \$430,000 of additional State Foundation funding as a result of the new budget bill [\$210,000 of this is from open enrollment] and nearly \$520,000 more in other State revenue via State Foundation funding and SPED Catastrophic Reimbursement.

Soon I will be preparing the fourth quarter financial evaluation which will provide a detailed explanation of fourth quarter transactions and will articulate the impact of what transpired in FY 2022 will have in FY 2023 and beyond.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: JUNE 2022

	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	11,757,508	13,474,407	1,716,899	15,967,901	17,583,406	1,615,506	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	30,816,344	31,048,931	232,587	28,776,820	30,651,191	1,874,371
Tuition Fees	39,200	194,698	155,498	322,700	234,718	(87,982)	1,088,000	902,863	(185,137)	1,006,000	985,633	(20,367)
Earnings on Investments	4,020	12,441	8,421	22,460	46,848	24,388	130,000	157,322	27,322	220,000	190,474	(29,526)
Classroom Fees	0	302	302	1,500	5,747	4,247	81,000	70,651	(10,349)	87,200	86,680	(520)
Miscellaneous	265	4,409	4,144	12,375	51,091	38,716	45,000	88,454	43,454	30,000	637,676	607,676
Revenue-in-Lieu	0	0	0	0	145	145	0	145	145	200,000	201,143	1,143
State Foundation	257,500	214,121	(43,379)	772,500	650,152	(122,348)	3,200,000	3,630,354	430,354	2,950,000	3,790,302	840,302
Homestead & Rollback	0	0	0	1,671,053	1,670,562	(491)	3,333,656	3,336,592	2,936	3,308,500	3,319,333	10,833
Other State	85,332	376,207	290,875	85,938	377,698	291,760	229,000	782,832	553,832	184,480	218,058	33,578
Federal - Medicaid	1,300	4,167	2,867	28,800	11,741	(17,059)	40,000	72,553	32,553	7,000	75,048	68,048
Non-Operational	0	19,073	19,073	10,000	34,646	24,646	594,000	687,033	93,033	204,000	432,597	228,597
Total Revenue	387,617	825,418	437,801	2,927,326	3,083,348	156,022	39,557,000	40,777,730	1,220,730	36,974,000	40,588,135	3,614,135
Expenditure Categories:												
Salaries	2,226,750	2,218,472	8,278	6,137,110	6,098,968	38,142	23,785,000	23,827,620	(42,620)	23,772,000	23,281,910	490,090
Benefits	893,046	794,983	98,063	2,667,884	2,391,784	276,100	10,715,000	10,069,916	645,084	10,235,000	9,988,557	246,443
Contracted Services	388,691	480,411	(91,720)	1,112,641	1,170,369	(57,728)	4,532,991	4,308,532	224,459	5,092,284	4,900,953	191,331
Supplies/Materials	132,750	109,922	22,828	277,874	282,895	(5,021)	1,098,879	1,094,655	4,224	1,252,457	1,119,452	133,005
New Equipment	0	8,697	(8,697)	159,200	11,907	147,293	198,200	65,602	132,598	137,848	95,500	42,348
Dues, Fees, Other	9,300	6,095	3,205	45,930	29,586	16,344	749,930	742,748	7,182	757,411	671,126	86,285
Other Non-Operating	460,000	1,025,040	(565,040)	460,000	1,025,040	(565,040)	920,000	1,490,040	(570,040)	925,000	1,405,938	(480,938)
Total Expenditures	4,110,537	4,643,620	(533,083)	10,860,639	11,010,549	(149,910)	42,000,000	41,599,113	400,887	42,172,000	41,463,436	708,564
Revenue Over (Under) Exp.	(3,722,920)	(3,818,202)	(95,282)	(7,933,313)	(7,927,201)	6,112	(2,443,000)	(821,383)	1,621,617	(5,198,000)	(875,301)	4,322,699
Ending Cash Balance	8,034,588	9,656,205	1,621,617	8,034,588	9,656,205	1,621,617	8,034,588	9,656,205	1,621,617	6,154,890	10,477,589	4,322,699

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL SALARIES - JUNE 2022

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,383,235	1,872,652	(489,417)	4,149,705	4,609,811	(460,106)	16,663,000	16,542,258	120,742
112 - Substitutes	27,000	51,693	(24,693)	97,000	150,583	(53,583)	350,000	458,120	(108,120)
113 - Supplemental Contr.	80,500	102,924	(22,424)	178,500	199,747	(21,247)	473,000	554,430	(81,430)
119 - Other Cert. Salaries	4,000	3,194	806	4,400	3,745	655	15,000	8,677	6,323
121 - Sick Leave	0	(340,526)	340,526	0	(340,526)	340,526	0	0	0
122 - Personal Leave	0	(60,587)	60,587	0	(60,587)	60,587	0	0	0
123 - Vacation Leave	0	(18,918)	18,918	0	(18,918)	18,918	0	0	0
124 - Holiday Pay	0	(10,771)	10,771	0	(10,771)	10,771	0	0	0
125 - Professional Leave	0	(75,521)	75,521	0	(75,521)	75,521	0	0	0
127 - Jury Duty	0	(3,029)	3,029	0	(3,029)	3,029	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	89,000	86,113	2,887	89,000	86,113	2,887	89,000	88,571	429
TOTAL - CERTIFIED	1,583,735	1,607,224	(23,489)	4,518,605	4,540,647	(22,042)	17,765,000	17,826,339	(61,339)

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	445,495	755,752	(310,257)	1,335,485	1,621,232	(285,747)	5,425,570	5,372,209	53,361
142 - Substitutes	10,500	14,901	(4,401)	27,500	41,917	(14,417)	109,000	135,207	(26,207)
143 - Supplemental Contr.	87,920	62,063	25,857	143,920	104,631	39,289	255,920	246,510	9,410
144 - Overtime	10,000	8,875	1,125	22,500	19,361	3,139	75,000	62,560	12,440
149 - Other Class. Salaries	0	831	(831)	0	831	(831)	6,125	16,757	(10,632)
151 - Sick Leave	0	(99,597)	99,597	0	(98,559)	98,559	0	1,038	(1,038)
152 - Personal Leave	0	(14,999)	14,999	0	(14,514)	14,514	0	485	(485)
153 - Vacation Leave	0	(68,785)	68,785	0	(68,785)	68,785	0	5,911	(5,911)
154 - Holiday Pay	0	(144,436)	144,436	0	(144,436)	144,436	0	0	0
155 - Professional Leave	0	(1,867)	1,867	0	(1,867)	1,867	0	0	0
157 - Jury Duty	0	(64)	64	0	(64)	64	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	12,670	(12,670)	0	12,670	(12,670)	39,500	60,368	(20,868)
169 - Medical Waiver	88,500	85,583	2,917	88,500	85,583	2,917	88,500	85,583	2,917
171 - Board of Education	0	0	0	0	0	0	14,000	10,625	3,375
172 - Student Workers	600	321	279	600	321	279	6,385	4,028	2,357
TOTAL - CLASSIFIED	643,015	611,248	31,767	1,618,505	1,558,321	60,184	6,020,000	6,001,281	18,719

GRAND TOTAL - SALARIES	2,226,750	2,218,472	8,278	6,137,110	6,098,968	38,142	23,785,000	23,827,620	(42,620)
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KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - JUNE 2022

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CERTIFIED STAFF	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
210 - STRS	223,500	163,466	60,034	670,500	499,897	170,603	2,682,000	2,397,027	284,973
212 - STRS Pick-up	10,581	10,539	42	31,742	31,617	125	139,766	139,155	611
213 - Medicare Pick-up	18,499	18,628	(129)	18,499	18,628	(129)	18,499	18,628	(129)
241 - Medical Insurance	306,955	294,516	12,439	920,865	881,713	39,152	3,679,750	3,551,724	128,026
242 - Life Insurance	850	818	32	2,550	2,454	96	10,211	9,831	380
243 - Dental Insurance	18,920	18,239	681	56,760	54,608	2,152	226,810	219,570	7,240
244 - Vision Insurance	2,205	2,120	85	6,615	6,360	255	26,430	25,526	904
249 - Medicare	4,837	5,205	(368)	48,151	48,800	(649)	243,853	245,658	(1,805)
261 - Worker's Comp	8,898	6,570	2,328	25,414	18,865	6,549	99,230	85,599	13,631
281 - Unemployment	1,466	0	1,466	4,066	0	4,066	13,452	554	12,898
TOTAL - CERTIFIED	596,710	520,101	76,609	1,785,161	1,562,942	222,219	7,140,000	6,693,272	446,728

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CLASSIFIED STAFF	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
220 - SERS	78,415	74,481	3,934	235,215	225,161	10,054	996,120	935,122	60,998
222 - SERS Pick-up	11,547	11,009	538	34,640	33,038	1,602	152,757	150,188	2,569
223 - Medicare Pick-up	19,386	19,817	(431)	19,386	19,817	(431)	19,686	20,073	(387)
251 - Medical Insurance	178,645	165,607	13,038	535,935	503,641	32,294	2,128,605	2,019,471	109,134
252 - Life Insurance	621	563	58	1,863	1,701	162	7,403	6,925	478
253 - Dental Insurance	10,785	9,859	926	32,355	30,019	2,336	128,535	120,888	7,647
254 - Vision Insurance	1,350	1,242	108	4,050	3,736	314	16,080	15,088	992
259 - Medicare	(8,867)	(10,322)	1,455	7,644	5,000	2,644	83,295	78,331	4,964
262 - Worker's Comp	3,754	2,626	1,128	9,426	6,729	2,697	35,011	30,427	4,584
282 - Unemployment	700	0	700	2,208	0	2,208	7,508	131	7,377
TOTAL - CLASSIFIED	296,336	274,882	21,454	882,723	828,842	53,881	3,575,000	3,376,644	198,356
GRAND TOTAL - BENEFITS	893,046	794,983	98,063	2,667,884	2,391,784	276,100	10,715,000	10,069,916	645,084

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: JUNE 2022

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	14,000	8,925	5,075	16,000	(3,175)	19,175	67,500	47,954	19,546
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	500	51,791	(51,291)	1,500	52,426	(50,926)	6,500	55,469	(48,969)
416 - Data Processing Services	0	0	0	19,450	31,940	(12,490)	74,950	70,752	4,198
418 - Legal Services	7,000	7,262	(262)	27,000	24,730	2,270	81,000	74,464	6,536
419 - Other Prof. & Tech. Services	40,000	60,684	(20,684)	125,000	164,000	(39,000)	603,800	698,116	(94,316)
422 - Garbage Removal	2,000	1,974	26	6,000	5,922	78	24,000	22,522	1,478
423 - Repair & Maintenance Services	6,751	30,983	(24,232)	26,751	46,588	(19,837)	156,751	118,403	38,348
424 - Property & Fleet Insurance	0	0	0	0	0	0	195,000	194,365	635
425 - Rentals	0	3,229	(3,229)	0	4,520	(4,520)	13,000	12,279	721
426 - Lease Purchase Agreements	0	0	0	0	0	0	87,850	87,696	154
431 - Certified Mileage	3,000	2,073	927	5,000	2,096	2,904	14,100	5,701	8,399
432 - Cert. Meeting Expenses	3,000	134	2,866	5,000	994	4,006	18,700	3,953	14,747
433 - Non-Cert. Mileage	1,000	1,089	(89)	1,500	1,089	411	6,600	3,194	3,406
434 - Non-Cert. Meeting Expenses	450	1,103	(653)	1,400	1,250	150	3,500	2,662	838
439 - Other Travel/Mtg. Expenses	250	250	0	250	250	0	8,500	2,045	6,455
441 - Telephone Services	2,100	173	1,927	4,650	4,007	643	25,000	24,175	825
443 - Postage	1,450	0	1,450	4,950	4,036	914	17,650	18,588	(938)
444 - Postage Machine Rental	1,390	0	1,390	1,390	211	1,179	5,590	3,824	1,766
445 - Messenger Service	0	0	0	0	0	0	250	15	235
446 - Advertising	0	2,209	(2,209)	0	2,209	(2,209)	200	3,232	(3,032)
447 - Internet Access Services	8,750	11,085	(2,335)	8,750	11,085	(2,335)	17,500	15,219	2,281
451 - Electricity Services	35,000	32,241	2,759	102,000	105,686	(3,686)	445,000	450,403	(5,403)
452 - Water & Sewer Services	7,500	7,220	280	15,000	14,440	560	44,000	42,732	1,268
453 - Gas Services	10,300	1,416	8,884	31,300	23,626	7,674	138,800	119,274	19,526
461 - Printing & Binding	3,000	0	3,000	5,000	1,725	3,275	15,000	24,852	(9,852)
469 - Other Craft/Trade Services	250	479	(229)	750	479	271	5,000	2,607	2,393
471 - Tuition to other Districts	164,200	218,742	(54,542)	492,600	547,890	(55,290)	1,871,500	1,823,582	47,918
474 - Excess Costs	16,000	8,505	7,495	48,000	25,515	22,485	70,000	38,273	31,727
475 - Special Ed. Tuition	1,500	2,898	(1,398)	4,500	8,688	(4,188)	15,000	13,097	1,903
476 - Vocational Ed. Tuition	6,800	3,824	2,976	20,400	15,030	5,370	82,000	75,010	6,990
477 - Open Enrollment Tuition	5,500	0	5,500	17,500	0	17,500	80,000	2	79,998
478 - Community Schools	0	0	0	0	0	0	0	0	0
479 - Other Tuitions	13,000	8,851	4,149	39,000	34,184	4,816	96,750	79,569	17,181
483 - Purchased Student Transp.	24,000	13,271	10,729	72,000	38,928	33,072	232,000	174,503	57,497
489 - Transportation In Lieu	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Total Contracted Services	388,691	480,411	(91,720)	1,112,641	1,170,369	(57,728)	4,532,991	4,308,532	224,459

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - MATERIALS/SUPPLIES & DUES/FEES
FOR THE MONTH ENDED: JUNE 2022

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	5,000	4,839	161	20,000	17,126	2,874	121,385	102,839	18,546
512 - Office Supplies	500	1,841	(1,341)	3,935	4,243	(308)	23,935	21,865	2,070
514 - Health & Hygiene Supplies	0	228	(228)	0	418	(418)	700	1,380	(680)
516 - Software Materials	3,000	1,348	1,652	23,000	18,178	4,822	120,565	99,735	20,830
519 - Other General Supplies	81,550	27,614	53,936	88,050	28,577	59,473	113,300	65,827	47,473
521 - New Textbooks	0	0	0	0	0	0	37,150	2,585	34,565
522 - Replacement Textbooks	0	0	0	0	270	(270)	1,000	1,005	(5)
523 - Rebinding Textbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	0	0	0	1,000	10	990	120,000	113,515	6,485
526 - Textbooks - CCP	1,000	106	894	3,000	620	2,380	15,000	5,139	9,861
531 - Library Books	700	0	700	700	1,029	(329)	3,500	1,543	1,957
542 - Periodicals	0	93	(93)	550	93	457	2,050	2,043	7
543 - Electronic Media	0	0	0	0	0	0	800	0	800
546 - Digital Subscriptions/Site Lic.	0	0	0	0	0	0	4,700	4,534	166
551 - Consumable Supplies (Fees)	0	728	(728)	1,289	2,206	(917)	28,989	28,717	272
559 - Replacement Items - PE	0	0	0	0	0	0	1,000	0	1,000
569 - Other Food Items	2,000	1,255	745	3,850	1,675	2,175	14,200	11,812	2,388
572 - Cust & Maint. Supplies	12,000	23,469	(11,469)	49,000	71,263	(22,263)	185,000	261,025	(76,025)
573 - Furniture	0	1,466	(1,466)	0	1,516	(1,516)	6,605	12,951	(6,346)
581 - Bus Supplies	6,000	10,712	(4,712)	30,000	37,820	(7,820)	95,000	87,879	7,121
582 - Bus Fuel	17,000	30,257	(13,257)	44,000	91,827	(47,827)	178,000	247,980	(69,980)
583 - Tires & Tubes	4,000	5,966	(1,966)	9,500	6,024	3,476	25,000	25,850	(850)
590 - Other Supplies/Materials	0	0	0	0	0	0	1,000	(3,569)	4,569
Total Materials/Supplies	132,750	109,922	22,828	277,874	282,895	(5,021)	1,098,879	1,094,655	4,224

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	300	0	300	4,550	4,280	270	31,050	30,901	149
842 - Shipping Charges	0	0	0	130	290	(160)	6,130	4,754	1,376
843 - Audit Charges	0	328	(328)	0	439	(439)	26,000	25,452	548
844 - County ESC Deduction	1,500	1,373	127	4,500	4,119	381	18,000	16,557	1,443
845 - Property Tax Collection Fees	0	0	0	0	0	0	480,000	499,253	(19,253)
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	3,000	1,663	1,337	8,500	6,309	2,191	44,000	38,368	5,632
849 - Other Dues/Fees	250	290	(40)	11,750	8,761	2,989	26,750	17,433	9,317
851 - Liability Insurance	0	0	0	2,500	0	2,500	70,500	73,406	(2,906)
853 - Performance Bonds	0	0	0	0	0	0	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	4,250	591	3,659	9,000	3,473	5,527	20,000	7,525	12,475
899 - Miscellaneous	0	1,850	(1,850)	5,000	1,915	3,085	12,500	4,167	8,333
Total Dues & Fees	9,300	6,095	3,205	45,930	29,586	16,344	749,930	742,748	7,182