



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

**To:** Kenston Board of Education  
**From:** Paul J. Pestello, Treasurer  
**Re:** Spending Plan Overview – August 2022  
**Date:** September 7, 2022

**REVENUE:**

**Real Estate Taxes:**

The spending plan reflected an estimate this month of \$2,827,418; however, the district did not receive the final settlement as expected. Typically the district receives two (2) advances each July and the settlement in August. After discussion with the Auditor's Office late in August, it was learned that the settlement would not be ready until later in the month or even possibly early September.

The settlement arrived on September 6<sup>th</sup> in the amount of \$1,844,604, which is nearly \$1 million less than the estimate. However, it is important to keep in mind that the advances received in July were nearly \$700,000 higher than expected. This will be explained in more detail next month.

**Tuition Fees:**

The spending plan reflected an estimate this month of \$92,150 and actual revenue received was \$119,067, which is a positive difference of \$26,917. The primary reason for the positive difference is a result of the positive difference of nearly \$25,500 in all-day kindergarten tuition.

Through August, the spending plan reflected an estimate of \$182,150 and actual revenue was \$211,387, which is a positive difference of \$29,237. The primary reason for the positive difference is a result of the positive difference of just over \$27,800 in all-day kindergarten tuition. This positive difference most likely is a result of more all-day kindergarten students than reflected in the original planning and will not be known for certain until September.

**Earnings on Investments:**

The spending plan reflected an estimate this month of \$39,000 and actual investment earnings were \$54,679, which is a positive difference of \$15,679. Below is the investment data for August:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$22,000	\$34,421	\$12,421
5/3 CD's	\$14,750	\$15,012	\$262
Chase Bank – MMA	\$ 0	\$45	\$46
First Nat'l Bank –MMA	\$1,875	\$4,726	\$2,851
Wells Fargo – CD's	\$375	\$378	\$3
Wells Fargo – MMA	\$ 0	\$96	\$96
Total	\$39,000	\$54,679	\$15,679

Through August, the spending plan reflected an estimate of \$64,875 and actual interest earnings received was \$84,746, which is a positive difference of \$19,871. The main reason for the positive difference is a result of higher earnings rates at Star Ohio. For planning purposes, an earnings rate of 1.75% was used to calculate estimated revenue. The current earnings rate at Star Ohio is 2.28%.

### **Classroom Fees:**

The spending plan reflected an estimate this month of \$25,795 and actual class fees received was \$38,457, which is a positive difference of \$12,662. The primary reason for the positive difference is a result of the positive difference of \$15,260 in consumable supply fees.

Through August, the spending plan reflected an estimate of \$25,795 and actual class fees received was \$38,570, which is a positive difference of \$12,775. The primary reason for the positive difference is a result of the positive difference of \$15,260 in consumable supply fees. It is entirely possible that this positive difference is merely a timing issue that will be resolved in the next month or two.

### **Miscellaneous**

The spending plan reflected an estimate this month of \$3,500 and actual revenue was \$7,101, which is a positive difference of \$3,601.

Through August, the spending plan reflected an estimate of \$4,000 and actual revenue was \$8,971, which is a positive difference of \$4,971.

### **State Foundation:**

The spending plan reflected an estimate this month of \$314,167 and actual revenue received was \$334,283, which is a positive difference of \$20,116. The main reason for the positive difference is due to the adjustment related to last fiscal year in the amount of \$19,600. Below is the State Foundation data for August:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Basic Cost	\$161,667	\$161,749	\$82
Transportation	\$ 72,500	\$72,611	\$111
Special Education	\$2,667	\$2,725	\$58
Temp. Transitional Aid	\$48,333	\$48,489	\$156
Special Ed. Preschool	\$10,000	\$10,064	\$64
Special Ed. Transportation	\$19,000	\$19,045	\$45
Prior Yr. Adjustment	\$ 0	\$19,600	\$19,600
Targeted Assistance	\$ 0	\$ 0	\$ 0
Total	\$314,167	\$334,263	\$20,116

Through August, the spending plan reflected an estimate of \$628,333 and actual revenue received was \$648,968, which is a positive difference of \$20,635. The primary reason for the positive difference is a result of the adjustment amount of \$19,600 related to last fiscal year.

**Homestead and Rollback Reimbursement**

The spending plan did not reflect an estimate this month, nor did we receive any revenue from this source this month. Revenue from this source is anticipated in September 2022 and April 2023 only.

**Other State Sources:**

The spending plan reflected an estimate this month of \$94,535 and actual revenue received was \$102,976, which is a positive difference of \$8,441. The main reason for the positive difference is a result of the positive difference of \$8,443 from the revenue generated from the Casino Tax. Below is the Other State Sources data for August:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Casino Tax	\$78,000	\$86,443	\$8,443
Motor Fuel Tax Reimb.	\$ -	\$ -	\$ -
Disadvantage Pupils *	\$200	\$226	\$26
Career Tech *	\$60	\$59	(\$1)
Gifted Students *	\$7,917	\$7,903	(\$14)
English Learners *	\$25	\$53	\$28
Student Wellness *	\$8,333	\$8,292	(\$41)
SPED Catastrophic Reimb.	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$94,535</b>	<b>\$102,976</b>	<b>\$8,441</b>

Through August, the spending plan reflected an estimate of \$111,070 and actual revenue received was \$119,489, which is a positive difference of \$8,419. The main reason for the positive difference is a result of the positive difference of \$8,443 in Casino Tax revenue.

**Federal Sources:**

The spending plan reflected an estimate this month of \$1,000 and actual revenue received from the Medicaid reimbursement program was \$1,658, which is a positive difference of \$658.

Through August, the spending plan reflected an estimate of \$4,000 and actual revenue received was \$9,952, which is a positive difference of \$5,952.

**Non-Operational Sources:**

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

Through August the spending plan reflected an estimate of \$643,000 and actual revenue received was \$643,040, which is a positive difference of \$40.

## **EXPENDITURES:**

### **Salaries:**

The spending plan reflected an estimate this month of \$1,933,840 and actual salaries were \$1,923,265, which is a positive difference of \$10,575. Certified salaries (111-139) were **\$2,195 over plan** and classified salaries (141-172) were \$12,770 under plan.

Although there were positive and negative differences throughout, the primary reason for the negative difference of \$2,195 in certified salaries is a result of the payment of 5 additional days to the new KIS principal in the amount of \$2,209 which was not included in the original estimate.

The primary reason for the positive difference of \$12,770 in classified salaries is a result of the positive difference of \$14,248 in supplemental contracts. This is a result of moving \$13,000 related to the supplemental contracts for bus sanitization to the ESSER Fund.

Through August, the spending plan reflected an estimate of \$3,795,980 and actual salary expenditures were \$3,785,326, which is a positive difference of \$10,654. Certified salaries (111-139) were **\$809 over plan** and classified salaries (141-172) were \$11,463 under plan.

### **Benefits:**

The spending plan reflected an estimate this month of \$857,410 and actual benefit expenditures were \$848,409, which is a positive difference of \$9,001. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$2,990 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$6,011 under plan as well.

Through August, the spending plan reflected an estimate of \$1,712,116 and actual benefit expenditures were \$1,702,413, which is a positive difference of \$9,703. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$3,438 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$6,265 under plan as well.

### **Contracted Services:**

The spending plan reflected an estimate this month of \$350,790 and actual expenditures were \$344,451, which is a positive difference of \$6,339. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were six (6) lines account which had a difference of \$5,000 or more and they are as follows:

Legal Services (418)	<b>(\$18,272)</b>
Other Professional (419)	<b>(\$86,818)</b>
Repairs (423)	<b>(\$8,198)</b>
Printing and Binding (461)	<b>(\$17,821)</b>
Tuition (471)	\$119,585
Purchased Student Transp (483)	<u>\$13,360</u>
Total	\$1,836

Although it is very early in the fiscal year, I am inclined to believe that all of these are merely an issue of timing and will resolve themselves over the next couple of months.

Through August, the spending plan reflected an estimate of \$764,055 and actual expenditures were \$728,560, which is a positive difference of \$35,495. As is typically the case, there were many insignificant positive and negative differences throughout this

expenditure category. However, there were seven (7) lines account which had a difference of \$5,000 or more and they are as follows:

Legal Services (418)	(\$10,272)
Other Professional (419)	(\$78,187)
Electricity (451)	\$10,316
Printing and Binding (461)	(\$18,435)
Tuition (471)	\$125,907
Purchased Student Transp (483)	\$18,278
Transp. In Lieu (489)	<u>(\$11,377)</u>
Total	\$36,230

All of these differences, with the exception of electricity (451), are more than likely a result of timing. The negative difference of \$11,377 in transportation in lieu (489) has to do with timing, but requires further explanation.

Transportation in lieu is the line account that accounts for payments to those families who transport their students to other schools [when we do not]. This payment is typically made at the end of each school year late in June [the budget amount for June 2022 was \$10,000]. Unfortunately, due to unforeseen circumstances payment was not made until this month resulting in a negative difference of nearly \$9,400 [although these funds were encumbered last fiscal year and were included as carryover encumbrances].

The budget for June 2023 is \$15,500 and if payment is made for this school year prior to the end of June 2023 in the amount of \$15,500, this line account will have a negative difference of nearly \$9,400 at the end of the fiscal year.

### **Materials/Supplies:**

The spending plan reflected an estimate this month of \$209,435 and actual expenditures were \$172,557, which is a positive difference of \$36,878. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were six (6) line accounts which had a difference of more than \$5,000 and they are as follows:

Other Supplies (519)	(\$14,497)
Digital Resources (525)	\$8,841
Consumable Fees (551)	\$12,799
Cust/Maint Supplies (572)	\$12,958
Bus Supplies (581)	(\$5,402)
Bus Fuel (582)	<u>\$20,475</u>
Total	\$35,174

Although it is very early in the fiscal year, I am inclined to believe that all of these are merely an issue of timing and will resolve themselves over the next couple of months.

Through August, the spending plan reflected an estimate of \$254,585 and actual expenditures were \$207,715, which is a positive difference of \$46,870. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were five (5) lines account which had a difference of \$7,500 or more and they are as follows:

Other Supplies (519)	(\$12,797)
Digital Resources (525)	\$9,791
Consumable Fees (551)	\$12,799
Cust/Maint Supplies (572)	\$15,378
Bus Fuel (582)	<u>\$20,475</u>
Total	\$45,646

All of these differences are more than likely a result of timing and will most likely resolve themselves over the next couple of months.

**Equipment:**

The spending plan reflected an estimate this month of \$3,000 and actual expenditures were \$6,389, which is a **negative difference of \$3,389.**

Through August, the spending plan reflected an estimate of \$6,000 and actual expenditures were \$6,389, which is a **negative difference of \$389.**

**Dues/Fees/Other:**

The spending plan reflected an estimate this month of \$251,395 and actual expenditures were \$21,077, which is a positive difference of \$230,318. The main reason for the positive difference is a result of the positive difference of \$235,000 in property tax collection fees (845) and election expense (846). Because we did not receive the real estate settlement in August as expected, we also did not incur the expenses associated the real estate tax settlement.

Through August, the spending plan reflected an estimate of \$332,790 and actual expenditures were \$104,564, which is a positive difference of \$228,226. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, the reason for the positive difference of nearly \$230,000 has to do with the fact that the settlement charges related to the real estate tax settlement did not occur in August as expected, but will occur in September. The amount of the settlement charges will be just under \$225,000.

**Ending Cash Balance:**

The ending cash balance for August was estimated to be \$19,281,368 and the actual ending cash balance was \$17,585,814, which is a **negative difference of \$1,695,554.** Revenue for the month was **\$2,739,344 under plan** and expenditures were \$289,722 under plan.

Although a **negative difference of nearly \$1.7 million** is reason to be concerned, this negative difference is expected to be nearly erased by the end of September.





**KENSTON LOCAL SCHOOLS  
DETAILED SPENDING PLAN REPORT  
ALL SALARIES - AUGUST 2022**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,378,475	1,372,567	5,908	2,749,120	2,742,096	7,024	2,749,120	2,742,096	7,024
112 - Substitutes	10,500	8,633	1,867	23,000	20,766	2,234	23,000	20,766	2,234
113 - Supplemental Contr.	14,750	19,723	(4,973)	30,250	35,728	(5,478)	30,250	35,728	(5,478)
119 - Other Cert. Salaries	4,000	1,621	2,379	5,000	2,043	2,957	5,000	2,043	2,957
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	7,351	(7,351)	0	7,351	(7,351)	0	7,351	(7,351)
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	41,000	41,025	(25)	55,000	55,195	(195)	55,000	55,195	(195)
139 - Medical Waiver	0	0	0	0	0	0	0	0	0
<b>TOTAL - CERTIFIED</b>	<b>1,448,725</b>	<b>1,450,920</b>	<b>(2,195)</b>	<b>2,862,370</b>	<b>2,863,179</b>	<b>(809)</b>	<b>2,862,370</b>	<b>2,863,179</b>	<b>(809)</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	412,190	409,337	2,853	826,285	824,731	1,554	826,285	824,731	1,554
142 - Substitutes	12,200	10,370	1,830	22,100	20,151	1,949	22,100	20,151	1,949
143 - Supplemental Contr.	5,000	(9,248)	14,248	6,000	(8,720)	14,720	6,000	(8,720)	14,720
144 - Overtime	225	623	(398)	1,025	1,299	(274)	1,025	1,299	(274)
149 - Other Class. Salaries	11,300	14,890	(3,590)	15,800	20,227	(4,427)	15,800	20,227	(4,427)
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	5,500	8,598	(3,098)	17,000	19,957	(2,957)	17,000	19,957	(2,957)
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	35,700	35,473	227	39,900	39,654	246	39,900	39,654	246
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	3,000	2,302	698	5,500	4,848	652	5,500	4,848	652
<b>TOTAL - CLASSIFIED</b>	<b>485,115</b>	<b>472,345</b>	<b>12,770</b>	<b>933,610</b>	<b>922,147</b>	<b>11,463</b>	<b>933,610</b>	<b>922,147</b>	<b>11,463</b>

<b>GRAND TOTAL - SALARIES</b>	<b>1,933,840</b>	<b>1,923,265</b>	<b>10,575</b>	<b>3,795,980</b>	<b>3,785,326</b>	<b>10,654</b>	<b>3,795,980</b>	<b>3,785,326</b>	<b>10,654</b>
-------------------------------	------------------	------------------	---------------	------------------	------------------	---------------	------------------	------------------	---------------



**KENSTON LOCAL SCHOOLS  
DETAILED SPENDING PLAN REPORT  
ALL BENEFITS - AUGUST 2022**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
210 - STRS	210,083	210,475	(392)	420,167	420,949	(782)	420,167	420,949	(782)
212 - STRS Pick-up	12,172	10,872	1,300	23,419	21,411	2,008	23,419	21,411	2,008
213 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
241 - Medical Insurance	307,700	305,695	2,005	614,650	612,628	2,022	614,650	612,628	2,022
242 - Life Insurance	1,010	987	23	2,015	1,979	36	2,015	1,979	36
243 - Dental Insurance	17,955	17,823	132	35,870	35,716	154	35,870	35,716	154
244 - Vision Insurance	2,135	2,138	(3)	4,265	4,259	6	4,265	4,259	6
249 - Medicare	20,970	21,045	(75)	41,743	41,762	(19)	41,743	41,762	(19)
261 - Worker's Comp	5,776	5,776	0	11,519	11,506	13	11,519	11,506	13
281 - Unemployment	0	0	0	0	0	0	0	0	0
<b>TOTAL - CERTIFIED</b>	<b>577,801</b>	<b>574,811</b>	<b>2,990</b>	<b>1,153,648</b>	<b>1,150,210</b>	<b>3,438</b>	<b>1,153,648</b>	<b>1,150,210</b>	<b>3,438</b>

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	80,640	78,460	2,180	160,379	158,206	2,173	160,379	158,206	2,173
222 - SERS Pick-up	10,704	10,582	122	21,832	21,571	261	21,832	21,571	261
223 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
251 - Medical Insurance	167,115	164,770	2,345	334,230	331,768	2,462	334,230	331,768	2,462
252 - Life Insurance	695	676	19	1,390	1,367	23	1,390	1,367	23
253 - Dental Insurance	9,505	8,892	613	19,010	18,698	312	19,010	18,698	312
254 - Vision Insurance	1,200	1,150	50	2,400	2,291	109	2,400	2,291	109
259 - Medicare	7,702	7,161	541	15,286	14,474	812	15,286	14,474	812
262 - Worker's Comp	2,048	1,907	141	3,942	3,828	114	3,942	3,828	114
282 - Unemployment	0	0	0	0	0	0	0	0	0
<b>TOTAL - CLASSIFIED</b>	<b>279,609</b>	<b>273,598</b>	<b>6,011</b>	<b>558,468</b>	<b>552,203</b>	<b>6,265</b>	<b>558,468</b>	<b>552,203</b>	<b>6,265</b>
<b>GRAND TOTAL - BENEFITS</b>	<b>857,410</b>	<b>848,409</b>	<b>9,001</b>	<b>1,712,116</b>	<b>1,702,413</b>	<b>9,703</b>	<b>1,712,116</b>	<b>1,702,413</b>	<b>9,703</b>

**KENSTON LOCAL SCHOOLS  
DETAILED SPENDING PLAN REPORT  
CONTRACTED SERVICES - AUGUST 2022**

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
411 - Instruction Services	0	0	0	0	0	0	0	0	0
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	500	123	377	500	210	290	500	210	290
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	6,000	24,272	(18,272)	14,000	24,272	(10,272)	14,000	24,272	(10,272)
419 - Other Prof. & Tech. Services	60,000	146,818	(86,818)	90,000	168,187	(78,187)	90,000	168,187	(78,187)
422 - Garbage Removal	1,940	1,974	(34)	3,880	3,948	(68)	3,880	3,948	(68)
423 - Repair & Maintenance Services	15,000	23,198	(8,198)	35,000	34,952	48	35,000	34,952	48
424 - Property & Fleet Insurance	0	0	0	137,000	136,600	400	137,000	136,600	400
425 - Rentals	1,000	4,221	(3,221)	2,000	4,680	(2,680)	2,000	4,680	(2,680)
426 - Lease Purchase Agreements	0	0	0	85,850	87,696	(1,846)	85,850	87,696	(1,846)
431 - Certified Mileage	1,000	0	1,000	2,200	1,108	1,092	2,200	1,108	1,092
432 - Cert. Meeting Expenses	1,500	570	930	2,000	1,972	28	2,000	1,972	28
433 - Non-Cert. Mileage	0	0	0	1,025	1,089	(64)	1,025	1,089	(64)
434 - Non-Cert. Meeting Expenses	100	1,266	(1,166)	100	1,266	(1,166)	100	1,266	(1,166)
439 - Other Travel/Mtg. Expenses	0	1,079	(1,079)	500	1,079	(579)	500	1,079	(579)
441 - Telephone Services	2,000	1,877	123	4,000	3,765	235	4,000	3,765	235
443 - Postage	6,000	4,181	1,819	7,500	5,681	1,819	7,500	5,681	1,819
444 - Postage Machine Rental	3,000	2,849	151	3,000	2,849	151	3,000	2,849	151
445 - Messenger Service	0	0	0	0	0	0	0	0	0
446 - Advertising	750	952	(202)	750	2,197	(1,447)	750	2,197	(1,447)
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	45,000	40,192	4,808	90,000	79,684	10,316	90,000	79,684	10,316
452 - Water & Sewer Services	7,500	7,220	280	7,500	7,220	280	7,500	7,220	280
453 - Gas Services	8,000	8,269	(269)	16,000	16,136	(136)	16,000	16,136	(136)
461 - Printing & Binding	2,000	19,821	(17,821)	2,000	20,435	(18,435)	2,000	20,435	(18,435)
469 - Other Craft/Trade Services	250	0	250	750	437	313	750	437	313
471 - Tuition to other Districts	163,000	43,415	119,585	216,000	90,093	125,907	216,000	90,093	125,907
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	0	8	(8)	0	12	(12)	0	12	(12)
476 - Vocational Ed. Tuition	6,250	6,387	(137)	12,500	12,774	(274)	12,500	12,774	(274)
479 - Other Tuitions	5,000	2,119	2,881	5,000	2,119	2,881	5,000	2,119	2,881
483 - Purchased Student Transp.	15,000	1,640	13,360	25,000	6,722	18,278	25,000	6,722	18,278
489 - Transportation In Lieu	0	2,000	(2,000)	0	11,377	(11,377)	0	11,377	(11,377)
<b>Total Contracted Services</b>	<b>350,790</b>	<b>344,451</b>	<b>6,339</b>	<b>764,055</b>	<b>728,560</b>	<b>35,495</b>	<b>764,055</b>	<b>728,560</b>	<b>35,495</b>

**KENSTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**MATERIALS/SUPPLIES & DUES/FEES - AUGUST 2022**

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	18,000	16,800	1,200	21,500	17,807	3,693	21,500	17,807	3,693
512 - Office Supplies	5,500	6,412	(912)	6,500	7,189	(689)	6,500	7,189	(689)
514 - Health & Hygiene Supplies	0	61	(61)	200	472	(272)	200	472	(272)
516 - Software Materials	9,935	11,948	(2,013)	19,935	20,437	(502)	19,935	20,437	(502)
519 - Other General Supplies	20,000	34,497	(14,497)	22,250	35,047	(12,797)	22,250	35,047	(12,797)
521 - New Textbooks	2,500	2,446	54	2,500	2,446	54	2,500	2,446	54
522 - Replacement Textbooks	200	0	200	200	0	200	200	0	200
524 - Phonic Workbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	60,000	51,159	8,841	61,000	51,209	9,791	61,000	51,209	9,791
526 - Textbooks - CCP	500	615	(115)	500	615	(115)	500	615	(115)
531 - Library Books	1,800	1,872	(72)	1,800	1,872	(72)	1,800	1,872	(72)
542 - Periodicals	0	96	(96)	0	165	(165)	0	165	(165)
543 - Electronic Media	0	0	0	0	0	0	0	0	0
546 - Digital Subscriptions/Site Lic.	0	706	(706)	0	706	(706)	0	706	(706)
551 - Consumable Supplies (Fees)	18,000	5,201	12,799	18,000	5,201	12,799	18,000	5,201	12,799
559 - Replacement Items - PE	0	0	0	0	0	0	0	0	0
569 - Other Food Items	4,000	3,775	225	4,200	3,775	425	4,200	3,775	425
572 - Cust & Maint. Supplies	35,000	22,042	12,958	50,000	34,622	15,378	50,000	34,622	15,378
573 - Furniture	0	0	0	0	0	0	0	0	0
581 - Bus Supplies	5,000	10,402	(5,402)	16,000	21,627	(5,627)	16,000	21,627	(5,627)
582 - Bus Fuel	25,000	4,525	20,475	25,000	4,525	20,475	25,000	4,525	20,475
583 - Tires & Tubes	4,000	0	4,000	4,000	0	4,000	4,000	0	4,000
590 - Other Supplies/Materials	0	0	0	1,000	0	1,000	1,000	0	1,000
<b>Total Materials/Supplies</b>	<b>209,435</b>	<b>172,557</b>	<b>36,878</b>	<b>254,585</b>	<b>207,715</b>	<b>46,870</b>	<b>254,585</b>	<b>207,715</b>	<b>46,870</b>

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	8,000	5,037	2,963	8,000	5,147	2,853	8,000	5,147	2,853
842 - Shipping Charges	1,000	2,155	(1,155)	1,000	2,185	(1,185)	1,000	2,185	(1,185)
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,395	1,380	15	2,790	2,760	30	2,790	2,760	30
845 - Property Tax Collection Fees	220,000	0	220,000	220,000	0	220,000	220,000	0	220,000
846 - Election Expense	15,000	0	15,000	15,000	0	15,000	15,000	0	15,000
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Institution Charges	4,500	6,437	(1,937)	8,000	9,994	(1,994)	8,000	9,994	(1,994)
849 - Other Dues/Fees	500	432	68	2,500	3,026	(526)	2,500	3,026	(526)
851 - Liability Insurance	0	0	0	73,500	73,436	64	73,500	73,436	64
853 - Performance Bonds	0	0	0	0	0	0	0	0	0
864 - Settlements	0	0	0	0	0	0	0	0	0
889 - Awards/Prizes	1,000	5,507	(4,507)	2,000	7,887	(5,887)	2,000	7,887	(5,887)
899 - Miscellaneous	0	129	(129)	0	129	(129)	0	129	(129)
<b>Total Dues &amp; Fees</b>	<b>251,395</b>	<b>21,077</b>	<b>230,318</b>	<b>332,790</b>	<b>104,564</b>	<b>228,226</b>	<b>332,790</b>	<b>104,564</b>	<b>228,226</b>