



INTER-OFFICE MEMORANDUM
OFFICE OF THE TREASURER

To: Kenston Board of Education
From: Paul J. Pestello, Treasurer
Re: Spending Plan Overview – July 2022
Date: August 15, 2022

REVENUE:

Real Estate Taxes:

The spending plan reflected an estimate this month of \$12,000,000 and actual real estate taxes received was \$12,699,405, which is a positive difference of \$699,405. Historically, we receive two (2) advances every July. Here is what we have received during the month of July in the past:

July 2021	\$12,162,845 [2 advances]
July 2020	\$10,181,394 [2 advances]
July 2019	\$12,708,600 [2 advances]
July 2018	\$10,053,800 [2 advances]
July 2017	\$12,580,200 [2 advances]

You may notice that there is a pattern in which the advances total \$12+ million in odd years and \$10+ million in even years, which would suggest that in July 2022 we should have received \$10+ million and not \$12,700,000. The only explanation I have as to why July 2022 was nearly \$12,700,000 and not something slightly more than \$10 million might have something to do with the payment deadline date established this year by the County Treasurer's Office.

The spending plan reflects an estimate from the real estate tax settlement in August of \$2,827,418. Given that the first two advances were nearly \$700,000 higher than anticipated, it is reasonable to assume that the actual real estate tax settlement will be about \$2.1 million or about \$700,000 less than the estimate.

Tuition Fees:

The spending plan reflected an estimate this month of \$90,000 and actual revenue received was \$92,320, which is a positive difference of \$2,320.

Earnings on Investments:

The spending plan reflected an estimate this month of \$25,875 and actual investment earnings were \$30,067, which is a positive difference of \$4,192. Below is the investment data for July:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$20,000	\$22,258	\$2,258
5/3 CD's	\$4,000	\$4,286	\$286
Chase Bank – MMA	\$ 0	\$215	\$215
First Nat'l Bank –MMA	\$1,875	\$3,245	\$1,370
Wells Fargo – CD's	\$ 0	\$0	\$0
Wells Fargo – MMA	<u>\$ 0</u>	<u>\$63</u>	<u>\$63</u>
Total	\$25,875	\$30,067	\$4,192

Classroom Fees:

The spending plan did not reflect an estimate this month, but actual revenue for the month was \$113.

Miscellaneous

The spending plan reflected an estimate this month of \$500 and actual revenue was \$1,870, which is a positive difference of \$1,370.

State Foundation:

The spending plan reflected an estimate this month of \$314,167 and actual revenue received was \$314,685, which is a positive difference of \$518. Below is the State Foundation data for July:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Basic Cost	\$161,667	\$161,753	\$86
Transportation	\$ 72,500	\$72,611	\$111
Special Education	\$2,667	\$2,726	\$59
Temp. Transitional Aid	\$48,333	\$48,486	\$153
Special Ed. Preschool	\$10,000	\$10,064	\$64
Special Ed. Transportation	\$19,000	\$19,045	\$45
Prior Yr. Adjustment	\$ 0	\$ 0	\$ 0
Targeted Assistance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$314,167	\$314,685	\$518

Homestead and Rollback Reimbursement

The spending plan did not reflect an estimate this month, nor did we receive any revenue from this source. 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 \$16,535 and actual revenue received was \$16,513, which is a **negative difference of \$22**. Below is the Other State Sources data for July:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Casino Tax	\$ -	\$ -	\$ -
Motor Fuel Tax Reimb.	\$ -	\$ -	\$ -
Disadvantage Pupils *	\$200	\$226	\$26
Career Tech *	\$60	\$59	(\$1)
Gifted Students *	\$7,917	\$7,903	(\$14)
English Learners *	\$25	\$33	\$8
Student Wellness *	\$8,333	\$8,292	(\$41)
SPED Catastrophic Reimb.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	\$16,535	\$16,513	(\$22)

Federal Sources:

The spending plan reflected an estimate this month of \$3,000 and actual revenue received from the Medicaid reimbursement program was \$8,294, which is a positive difference of \$5,294.

Non-Operational Sources:

The spending plan reflected an estimate this month of \$643,000 and actual receipts were \$643,040, which is a positive difference of \$40.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,862,140 and actual salaries were \$1,862,061, which is a positive difference of \$79. Certified salaries (111-139) were \$1,386 under plan and classified salaries (141-172) were **\$1,307 over plan**.

Benefits:

The spending plan reflected an estimate this month of \$854,706 and actual benefit expenditures were \$854,004, which is a positive difference of \$702. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$448 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$254 under plan as well.

Contracted Services:

The spending plan reflected an estimate this month of \$413,265 and actual expenditures were \$384,109, which is a positive difference of \$29,156. 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 \$5,000 or more and they are as follows:

Legal Services (418)	\$8,000
Other Professional (419)	\$8,631
Repairs (423)	\$8,246
Electricity (451)	\$5,508
Tuition (471)	\$6,322
Transportation in lieu (489)	(\$9,377)
Total	\$27,330

All of these differences, with the exception of electricity (451), are a result of timing. The negative difference of \$9,377 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 \$45,150 and actual expenditures were \$35,158, which is a positive difference of \$9,992. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were no line accounts which had a difference of more than \$2,500.

Equipment:

The spending plan reflected an estimate this month of \$3,000, but there were no actual expenditures recorded this month.

Dues/Fees/Other:

The spending plan reflected an estimate this month of \$81,395 and actual expenditures were \$83,487, which is a **negative difference of \$2,092**. 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 and that was awards/prizes (889), which had a negative difference of \$1,380.

Ending Cash Balance:

The ending cash balance for July was estimated to be \$19,489,674 and the actual ending cash balance was \$20,243,741, which is a positive difference of \$754,067. Revenue for the month was \$713,230 over plan and expenditures were \$40,837 under plan.

Although a positive difference of more than \$750,000 is certainly great to see, this positive difference is expected to be very short lived. Given that the tax advances received in July were nearly \$700,000 higher than expected, I am reasonably sure that the actual tax settlement in August will be approximately \$700,000 less than the estimate reflected in the spending plan.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: JULY 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
	9,656,253	9,656,253	0	9,656,253	9,656,253	0	9,656,253	9,656,253	0	10,477,598	10,477,598	0
Beginning Cash Balance	9,656,253	9,656,253	0	9,656,253	9,656,253	0	9,656,253	9,656,253	0	10,477,598	10,477,598	0
Revenue Sources:												
Real Estate Taxes	12,000,000	12,699,405	699,405	12,000,000	12,699,405	699,405	12,000,000	12,699,405	699,405	10,300,000	12,162,845	1,862,845
Tuition Fees	90,000	92,320	2,320	90,000	92,320	2,320	90,000	92,320	2,320	17,500	85,658	68,158
Earnings on Investments	25,875	30,067	4,192	25,875	30,067	4,192	25,875	30,067	4,192	6,150	6,155	5
Classroom Fees	0	113	113	0	113	113	0	113	113	0	36	36
Miscellaneous	500	1,870	1,370	500	1,870	1,370	500	1,870	1,370	500	8,472	7,972
Revenue-in-Lieu	0	0	0	0	0	0	0	0	0	0	0	0
State Foundation	314,167	314,685	518	314,167	314,685	518	314,167	314,685	518	257,500	256,123	(1,377)
Homestead & Rollback	0	0	0	0	0	0	0	0	0	0	0	0
Other State	16,535	16,513	(22)	16,535	16,513	(22)	16,535	16,513	(22)	303	306	3
Federal - Medicaid	3,000	8,294	5,294	3,000	8,294	5,294	3,000	8,294	5,294	2,000	3,568	1,568
Non-Operational	643,000	643,040	40	643,000	643,040	40	643,000	643,040	40	559,000	558,938	(62)
Total Revenue	13,093,077	13,806,307	713,230	13,093,077	13,806,307	713,230	13,093,077	13,806,307	713,230	11,142,953	13,082,101	1,939,148
Expenditure Categories:												
Salaries	1,862,140	1,862,061	79	1,862,140	1,862,061	79	1,862,140	1,862,061	79	2,056,775	2,064,853	(8,078)
Benefits	854,706	854,004	702	854,706	854,004	702	854,706	854,004	702	864,251	862,949	1,302
Contracted Services	413,265	384,109	29,156	413,265	384,109	29,156	413,265	384,109	29,156	353,775	386,957	(33,182)
Supplies/Materials	45,150	35,158	9,992	45,150	35,158	9,992	45,150	35,158	9,992	51,250	49,931	1,319
New Equipment	3,000	0	3,000	3,000	0	3,000	3,000	0	3,000	5,000	2,237	2,763
Dues, Fees, Other	81,395	83,487	(2,092)	81,395	83,487	(2,092)	81,395	83,487	(2,092)	16,500	14,698	1,802
Other Non-Operating	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	3,259,656	3,218,819	40,837	3,259,656	3,218,819	40,837	3,259,656	3,218,819	40,837	3,347,551	3,381,625	(34,074)
Revenue Over (Under) Exp.	9,833,421	10,587,488	754,067	9,833,421	10,587,488	754,067	9,833,421	10,587,488	754,067	7,795,402	9,700,476	1,905,074
Ending Cash Balance	19,489,674	20,243,741	754,067	19,489,674	20,243,741	754,067	19,489,674	20,243,741	754,067	18,272,990	20,178,064	1,905,074

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,370,645	1,369,529	1,116	1,370,645	1,369,529	1,116	1,370,645	1,369,529	1,116
112 - Substitutes	12,500	12,133	367	12,500	12,133	367	12,500	12,133	367
113 - Supplemental Contr.	15,500	16,005	(505)	15,500	16,005	(505)	15,500	16,005	(505)
119 - Other Cert. Salaries	1,000	422	578	1,000	422	578	1,000	422	578
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	14,000	14,170	(170)	14,000	14,170	(170)	14,000	14,170	(170)
139 - Medical Waiver	0	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	1,413,645	1,412,259	1,386	1,413,645	1,412,259	1,386	1,413,645	1,412,259	1,386

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	414,095	415,394	(1,299)	414,095	415,394	(1,299)	414,095	415,394	(1,299)
142 - Substitutes	9,900	9,781	119	9,900	9,781	119	9,900	9,781	119
143 - Supplemental Contr.	1,000	528	472	1,000	528	472	1,000	528	472
144 - Overtime	800	676	124	800	676	124	800	676	124
149 - Other Class. Salaries	4,500	5,337	(837)	4,500	5,337	(837)	4,500	5,337	(837)
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	11,500	11,359	141	11,500	11,359	141	11,500	11,359	141
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	4,200	4,181	19	4,200	4,181	19	4,200	4,181	19
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	2,500	2,546	(46)	2,500	2,546	(46)	2,500	2,546	(46)
TOTAL - CLASSIFIED	448,495	449,802	(1,307)	448,495	449,802	(1,307)	448,495	449,802	(1,307)
GRAND TOTAL - SALARIES	1,862,140	1,862,061	79	1,862,140	1,862,061	79	1,862,140	1,862,061	79

**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - JULY 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	210,474	(391)	210,083	210,474	(391)	210,083	210,474	(391)
212 - STRS Pick-up	11,248	10,539	709	11,248	10,539	709	11,248	10,539	709
213 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
241 - Medical Insurance	306,950	306,933	17	306,950	306,933	17	306,950	306,933	17
242 - Life Insurance	1,005	992	13	1,005	992	13	1,005	992	13
243 - Dental Insurance	17,915	17,893	22	17,915	17,893	22	17,915	17,893	22
244 - Vision Insurance	2,130	2,121	9	2,130	2,121	9	2,130	2,121	9
249 - Medicare	20,773	20,717	56	20,773	20,717	56	20,773	20,717	56
261 - Worker's Comp	5,743	5,730	13	5,743	5,730	13	5,743	5,730	13
281 - Unemployment	0	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	575,847	575,399	448	575,847	575,399	448	575,847	575,399	448

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	79,738	79,746	(8)	79,738	79,746	(8)	79,738	79,746	(8)
222 - SERS Pick-up	11,128	10,989	139	11,128	10,989	139	11,128	10,989	139
223 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
251 - Medical Insurance	167,115	166,998	117	167,115	166,998	117	167,115	166,998	117
252 - Life Insurance	695	691	4	695	691	4	695	691	4
253 - Dental Insurance	9,505	9,806	(301)	9,505	9,806	(301)	9,505	9,806	(301)
254 - Vision Insurance	1,200	1,141	59	1,200	1,141	59	1,200	1,141	59
259 - Medicare	7,584	7,313	271	7,584	7,313	271	7,584	7,313	271
262 - Worker's Comp	1,894	1,921	(27)	1,894	1,921	(27)	1,894	1,921	(27)
282 - Unemployment	0	0	0	0	0	0	0	0	0
TOTAL - CLASSIFIED	278,859	278,605	254	278,859	278,605	254	278,859	278,605	254
GRAND TOTAL - BENEFITS	854,706	854,004	702	854,706	854,004	702	854,706	854,004	702

**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
CONTRACTED SERVICES - JULY 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	0	87	(87)	0	87	(87)	0	87	(87)
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	8,000	0	8,000	8,000	0	8,000	8,000	0	8,000
419 - Other Prof. & Tech. Services	30,000	21,369	8,631	30,000	21,369	8,631	30,000	21,369	8,631
422 - Garbage Removal	1,940	1,974	(34)	1,940	1,974	(34)	1,940	1,974	(34)
423 - Repair & Maintenance Services	20,000	11,754	8,246	20,000	11,754	8,246	20,000	11,754	8,246
424 - Property & Fleet Insurance	137,000	136,600	400	137,000	136,600	400	137,000	136,600	400
425 - Rentals	1,000	459	541	1,000	459	541	1,000	459	541
426 - Lease Purchase Agreements	85,850	87,696	(1,846)	85,850	87,696	(1,846)	85,850	87,696	(1,846)
431 - Certified Mileage	1,200	1,108	92	1,200	1,108	92	1,200	1,108	92
432 - Cert. Meeting Expenses	500	1,402	(902)	500	1,402	(902)	500	1,402	(902)
433 - Non-Cert. Mileage	1,025	1,089	(64)	1,025	1,089	(64)	1,025	1,089	(64)
434 - Non-Cert. Meeting Expenses	0	0	0	0	0	0	0	0	0
439 - Other Travel/Mtg. Expenses	500	0	500	500	0	500	500	0	500
441 - Telephone Services	2,000	1,888	112	2,000	1,888	112	2,000	1,888	112
443 - Postage	1,500	1,500	0	1,500	1,500	0	1,500	1,500	0
444 - Postage Machine Rental	0	0	0	0	0	0	0	0	0
445 - Messenger Service	0	0	0	0	0	0	0	0	0
446 - Advertising	0	1,245	(1,245)	0	1,245	(1,245)	0	1,245	(1,245)
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	45,000	39,492	5,508	45,000	39,492	5,508	45,000	39,492	5,508
452 - Water & Sewer Services	0	0	0	0	0	0	0	0	0
453 - Gas Services	8,000	7,867	133	8,000	7,867	133	8,000	7,867	133
461 - Printing & Binding	0	614	(614)	0	614	(614)	0	614	(614)
469 - Other Craft/Trade Services	500	437	63	500	437	63	500	437	63
471 - Tuition to other Districts	53,000	46,678	6,322	53,000	46,678	6,322	53,000	46,678	6,322
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	0	4	(4)	0	4	(4)	0	4	(4)
476 - Vocational Ed. Tuition	6,250	6,387	(137)	6,250	6,387	(137)	6,250	6,387	(137)
479 - Other Tuitions	0	0	0	0	0	0	0	0	0
483 - Purchased Student Transp.	10,000	5,082	4,918	10,000	5,082	4,918	10,000	5,082	4,918
489 - Transportation In Lieu	0	9,377	(9,377)	0	9,377	(9,377)	0	9,377	(9,377)
Total Contracted Services	413,265	384,109	29,156	413,265	384,109	29,156	413,265	384,109	29,156

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	3,500	1,007	2,493	3,500	1,007	2,493	3,500	1,007	2,493
512 - Office Supplies	1,000	777	223	1,000	777	223	1,000	777	223
514 - Health & Hygiene Supplies	200	411	(211)	200	411	(211)	200	411	(211)
516 - Software Materials	10,000	8,489	1,511	10,000	8,489	1,511	10,000	8,489	1,511
519 - Other General Supplies	2,250	550	1,700	2,250	550	1,700	2,250	550	1,700
521 - New Textbooks	0	0	0	0	0	0	0	0	0
522 - Replacement Textbooks	0	0	0	0	0	0	0	0	0
524 - Phonic Workbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	1,000	50	950	1,000	50	950	1,000	50	950
526 - Textbooks - CCP	0	0	0	0	0	0	0	0	0
531 - Library Books	0	0	0	0	0	0	0	0	0
542 - Periodicals	0	69	(69)	0	69	(69)	0	69	(69)
543 - Electronic Media	0	0	0	0	0	0	0	0	0
546 - Digital Subscriptions/Site Lic.	0	0	0	0	0	0	0	0	0
551 - Consumable Supplies (Fees)	0	0	0	0	0	0	0	0	0
559 - Replacement Items - PE	0	0	0	0	0	0	0	0	0
569 - Other Food Items	200	0	200	200	0	200	200	0	200
572 - Cust & Maint. Supplies	15,000	12,580	2,420	15,000	12,580	2,420	15,000	12,580	2,420
573 - Furniture	0	0	0	0	0	0	0	0	0
581 - Bus Supplies	11,000	11,225	(225)	11,000	11,225	(225)	11,000	11,225	(225)
582 - Bus Fuel	0	0	0	0	0	0	0	0	0
583 - Tires & Tubes	0	0	0	0	0	0	0	0	0
590 - Other Supplies/Materials	1,000	0	1,000	1,000	0	1,000	1,000	0	1,000
Total Materials/Supplies	45,150	35,158	9,992	45,150	35,158	9,992	45,150	35,158	9,992

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	110	(110)	0	110	(110)	0	110	(110)
842 - Shipping Charges	0	30	(30)	0	30	(30)	0	30	(30)
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,395	1,380	15	1,395	1,380	15	1,395	1,380	15
845 - Property Tax Collection Fees	0	0	0	0	0	0	0	0	0
846 - Election Expense	0	0	0	0	0	0	0	0	0
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Instituion Charges	3,500	3,557	(57)	3,500	3,557	(57)	3,500	3,557	(57)
849 - Other Dues/Fees	2,000	2,594	(594)	2,000	2,594	(594)	2,000	2,594	(594)
851 - Liability Insurance	73,500	73,436	64	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	2,380	(1,380)	1,000	2,380	(1,380)	1,000	2,380	(1,380)
899 - Miscellaneous	0	0	0	0	0	0	0	0	0
Total Dues & Fees	81,395	83,487	(2,092)	81,395	83,487	(2,092)	81,395	83,487	(2,092)