



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

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

REVENUE:

Real Estate Taxes:

The spending plan did not reflect an estimate this month, but we did receive the final real estate tax settlement that was expected last month. The real estate tax settlement was \$1,844,604 and we also received \$1,930 in property taxes on public housing.

Through September, the real estate tax estimate was \$14,827,418 and actual amount of real estate taxes received was \$14,544,009, which is a **negative difference of \$279,549 or about 1.9%**. *[These amounts do not include the \$1,930 received in property taxes on public housing].*

Here is an illustration of the estimated revenue, actual revenue and difference by tax category through September 2022:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Residential	\$11,642,864	\$11,556,598	(\$86,266)
Commercial	\$ 2,310,411	\$ 2,145,240	(\$165,171)
Public Utility	\$ 754,571	\$ 762,179	\$ 7,608
Delinquencies	<u>\$ 119,572</u>	<u>\$ 79,992</u>	<u>(\$ 39,580)</u>
Total	\$14,827,418	\$14,544,009	(\$279,549)

Interestingly enough, actual real estate tax collections last fiscal year through September 2021 were \$241,479 or about 1.7% under plan, but finished the fiscal year with a positive difference of \$230,589 or about 7/10ths of 1% due to a strong second half of the fiscal year.

Tuition Fees:

The spending plan reflected an estimate this month of \$4,000 and actual revenue received was \$6,418, which is a positive difference of \$2,418

Through September, the spending plan reflected an estimate of \$186,150 and actual revenue received was \$217,805, which is a positive difference of \$31,655. The primary reason for the positive difference is a result of the positive difference of just over \$30,225

in all-day kindergarten tuition. This positive difference is a result of having more students enrolled in all-day kindergarten than originally expected. This year's estimate was 115 children enrolled and actual enrollment is 135.

Earnings on Investments:

The spending plan reflected an estimate this month of \$33,125 and actual investment earnings were \$40,841, which is a positive difference of \$7,716. Below is the investment data for September:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Star Ohio	\$20,000	\$32,868	\$12,868
5/3 CD's	\$11,250	\$2,168	(\$9,082)
Chase Bank – MMA	\$ 0	\$87	\$87
First Nat'l Bank –MMA	\$1,875	\$5,610	\$3,735
Wells Fargo – CD's	\$ 0	\$ 0	\$0
Wells Fargo – MMA	\$ 0	\$108	\$108
Total	\$33,125	\$40,841	\$7,716

The positive difference of \$12,868 at Star Ohio is a result of the continued rise in the interest earnings rate. The **negative difference of \$9,082** at 5/3rd is a result of timing associated with interest earned on a number of investments held there. This will occur throughout the fiscal year, but actual investment income from 5/3rd bank will be at least \$15,000 higher by the end of the fiscal year than originally anticipated.

Through September, the spending plan reflected an estimate of \$98,000 and actual interest earnings received was \$125,587, which is a positive difference of \$27,587. 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 2.54%.

Classroom Fees:

The spending plan reflected an estimate this month of \$30,700 and actual class fees received was \$18,573, which is a **negative difference of \$12,127**. The primary reason for the negative difference is a result of the **negative difference of \$11,854** in consumable supplies, which is a result of timing. Last month, there was a positive difference in consumable supplies of \$15,260.

Through September, the spending plan reflected an estimate of \$56,495 and actual class fees received was \$57,143, which is a positive difference of \$648.

Miscellaneous

The spending plan reflected an estimate this month of \$4,100 and actual revenue received was \$8,040, which is a positive difference of \$3,940.

Through September, the spending plan reflected an estimate of \$8,100 and actual revenue received was \$17,011, which is a positive difference of \$8,911. The main reasons for the positive difference are the positive difference in miscellaneous revenue of \$3,123 and the positive difference in rebates of \$3,860.

State Foundation:

The spending plan reflected an estimate this month of \$314,167 and actual revenue received was \$314,676, which is a positive difference of \$509. Below is the State Foundation data for September:

	<u>Estimate</u>	<u>Actual</u>	<u>Difference</u>
Basic Cost	\$161,667	\$161,750	\$83
Transportation	\$ 72,500	\$72,611	\$111
Special Education	\$2,667	\$2,727	\$60
Temp. Transitional Aid	\$48,333	\$48,478	\$145
Special Ed. Preschool	\$10,000	\$10,065	\$65
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	\$314,676	\$509

Through September, the spending plan reflected an estimate of \$942,500 and actual revenue received was \$963,644, which is a positive difference of \$21,144. The primary reason for the positive difference is a result of the adjustment amount of \$19,600 received related to last fiscal year.

Homestead and Rollback Reimbursement

The spending plan reflected an estimate this month of \$1,665,076; however, we did not receive the reimbursement this month as expected. Typically, revenue from this source is received in September and April. However, every once in a while due to the timing of when the real estate tax settlement is actually received, these funds arrive in October and May.

Although we did not receive the reimbursement this month, we did receive notification that the reimbursement will be \$1,670,878, which is about \$5,800 higher than the estimate.

Other State Sources:

The spending plan reflected an estimate this month of \$16,535 and actual revenue received was \$16,523, which is a **negative difference of \$12**. Below is the Other State Sources data for September:

	<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	\$43	\$18
Student Wellness *	\$8,333	\$8,292	(\$41)
SPED Catastrophic Reimb.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	\$16,535	\$16,523	(\$12)

Through September, the spending plan reflected an estimate of \$127,605 and actual revenue received was \$136,012, which is a positive difference of \$8,407. 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 \$1,078, which is a positive difference of \$78.

Through September, the spending plan reflected an estimate of \$5,000 and actual revenue received was \$11,030, which is a positive difference of \$6,030.

Non-Operational Sources:

The spending plan reflected an estimate this month of \$6,000 and actual revenue received was \$81,760. The reason for the positive difference is the sale of two (2) buses [*sale of fixed assets*] in the amount of \$80,000.

Through September the spending plan reflected an estimate of \$649,000 and actual revenue received was \$724,800, which is a positive difference of \$75,800.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$1,948,465 and actual salaries were \$1,926,663, which is a positive difference of \$21,802. Certified salaries (111-139) were \$4,691 under plan and classified salaries (141-172) were \$17,111 under plan as well.

Certified Salaries (111-139)

The positive difference of \$4,691 is a result of a number of factors. The first is the positive difference of \$8,306 in regular salaries (111). The second is the **negative difference of \$7,104** in substitutes (112) and the last one is the positive difference of \$3,224 in supplemental contracts (113).

The positive difference of \$8,306 in regular salaries (111) is a result of the following:

Teacher regular salaries (111) were \$7,150 under plan as a result of two (2) factors. The first is that the estimate for this month included \$3,800 for degree status changes, which will not occur until November. The second is that \$4,200 was charged to substitute salaries (112) in error and should have been charged to regular teacher salaries (111). Additionally, \$698 was paid to two (2) half-day kindergarten teachers for attending the all-day professional development which was not included in the estimate. The sum of these differences is a positive difference of \$7,302.

Tutors regular salaries (111) were \$4,299 under plan because there is a tutor position which remains unfilled and the monthly salary estimate was \$4,020.

Certified Administrator regular salaries (111) were **\$3,143 over plan**, which is a result of \$3,146 being charged to certified administrator salaries (111) in error and should have been charged to classified salaries for an Administrative Assistant.

The **negative difference of \$7,104** in substitutes (112) is primarily a result of the posting error of \$4,200 noted above and possibly timing. Timing is more than likely the reason for the positive difference of \$3,224 in supplemental contracts (113) as well.

Classified Salaries (141-172)

The positive difference of \$17,111 in classified salaries is a combination of the positive difference of \$11,461 in regular salaries (141) and the positive difference of \$5,282 in substitutes (142). The positive difference of \$11,461 in regular salaries is a result of timing with which some vacant positions were filled and the fact that there are still some positions which have yet to be filled.

The positive difference of \$11,461 in regular salaries (141) is a result of the following:

Educational Aides salaries were \$1,898 under plan. This positive difference is a result of two (2) open positions – one (1) filled in mid-September (no pay until October) and one (1) still not filled.

Administrative Assistant salaries were \$3,633 under plan which is a result of \$3,146 being charged to certified salaries (111) in error and the actual monthly salary of a new employee being about \$800 less than the salary estimate.

Custodian salaries were \$4,569 under plan which is a result of the actual monthly salary of new employee's being about \$600 less than the salary estimate and one (1) custodian on an unpaid leave of absence whose monthly salary estimate is just under \$3,600.

Drivers and Aides salaries were **\$3,749 over plan** which is most likely more of a timing issue than anything else.

Exempt – Administrative salaries were \$4,634 under plan which is a result of the difference between the estimated monthly salary of the unfilled Assistant Treasurer position and the amount of pay paid to him in his role as interim.

Through September, the spending plan reflected an estimate of \$5,744,445 and actual salary expenditures were \$5,711,989, which is a positive difference of \$32,456. Certified salaries (111-139) were \$3,882 under plan and classified salaries (141-172) were \$28,574 under plan as well.

Certified Salaries (111-139)

The positive difference of \$3,882 is a result of a number of factors. The first is the positive difference of \$15,330 in regular salaries (111). The second is the **negative difference of \$4,870** in substitutes (112). The third is the **negative difference of \$2,254** in supplemental contracts (113). The fourth is the positive difference of \$3,907 in other salaries (119) and the last one is the **negative difference of \$7,351** in vacation leave (123). The sum of these differences is a positive difference of \$4,762.

The positive difference of \$15,330 in regular salaries (111) is a result of the following:

Teacher regular salaries (111) were \$9,349 under plan as a result of two (2) factors. The first is that the estimate for September included \$3,800 for degree status changes which will not occur until November. The second is that in September \$4,200 was charged to substitute salaries (112) in error and should have been charged to regular teacher salaries (111). Additionally in September, \$698 was paid to two (2) half-day kindergarten teachers for attending the all-day professional development. The sum of these differences is a positive difference of \$7,302.

Tutor regular salaries (111) were \$4,333 under plan because there is an unfilled tutor position still open and the salary estimate through September was \$4,020.

Certified Administrator regular salaries (111) were \$1,648 under plan which is a result of the following:

In August, \$2,209 was paid to a new Administrator for five (5) additional days by contract. Also in August, the estimate included \$7,000 for the payment of unused vacation days to the Superintendent, which was paid and charged to the vacation line account (123).

In September, \$3,146 was charged to certified administrator salaries (111) in error and

should have been charged to classified salaries for an Administrative Assistant.

The **negative difference of \$4,870** in substitutes (112) is primarily a result of the posting error of \$4,200 in September and the positive difference of \$1,500 in substitute administrators that will not occur.

The **negative difference of \$2,254** in supplemental contracts (113) is more than likely a result of timing.

The **negative difference of \$7,351** in vacation leave (123) is for payment of unused vacation days to the superintendent budgeted in regular salaries (111).

Classified Salaries (141-172)

The positive difference of \$28,574 is a result of a number of factors, but mainly the positive difference of \$13,015 in regular salaries (141) and the positive difference of \$14,306 in supplemental contracts (143).

The positive difference of \$13,015 in regular salaries (141) is a result of the following:

Educational Aides salaries were \$1,898 under plan. This positive difference is a result of two (2) open positions – one (1) filled in mid-September (no pay until October) and one (1) still not filled.

Administrative Assistant regular salaries (141) were \$3,885 under plan which is a result of \$3,146 being charged to certified salaries (111) in error and the actual monthly salary of a new employee being about \$800 less than the salary estimate.

Custodian regular salaries (141) were \$7,361 under plan which is a result of the actual monthly salary of new employee's being about \$600 less than the salary estimate and one (1) custodian on an unpaid leave of absence whose monthly salary estimate is just under \$3,600. The sum of these differences is a positive difference of about \$8,400.

Drivers and Aides salaries were **\$4,342 over plan** which is most likely more of a timing issue than anything else.

Exempt – Administrative salaries were \$4,670 under plan which is a result of the difference between the estimated monthly salary of the unfilled Assistant Treasurer position and the amount of pay paid to him in his role as interim.

The positive difference of \$14,306 in supplemental contracts (143) is more than likely an issue of timing.

Benefits:

The spending plan reflected an estimate this month of \$916,975 and actual benefit expenditures were \$870,595, which is a positive difference of \$46,380. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$11,882 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$34,498 under plan as well.

Certified Benefits

The positive difference of \$11,882 in certified benefits is primarily a result of the positive difference in insurance (medical, life, dental and vision), which was \$9,508.

Teacher insurance benefits were \$4,718 under plan. Three (3) current teachers changed from family insurance to single insurance, which is a monthly positive difference of just under \$3,700.

Tutor insurance benefits were \$4,741 under plan as a result of the monthly difference between the estimate and actual benefits for new tutors and the one (1) unfilled position. For all three (3) original open positions, the budget included family insurance. Two (2) of the new staff members selected single benefits. The monthly positive difference for those two (2) is \$2,580. The monthly positive difference related to the unfilled position is \$2,151.

Administrator insurance benefits were \$49 under plan. However, due the benefit amount of \$2,156 of an administrative assistance being charged to this account in error, administrator benefits should have been closer to \$2,200 under plan. Further investigation revealed that the budget includes, in error, a monthly expectation of \$2,130 for an employee who no longer is employed here.

Classified Benefits

The positive difference of \$34,498 in classified benefits is primarily a result of the positive difference in insurance (medical, life, dental and vision), which was \$25,302.

Educational Aides insurance was \$2,357 under plan as a result of the monthly estimate including a single plan and family plan for the two (2) open positions. One (1) position has been filled and the person elected not to take district insurance and the remaining open position is unfilled. The monthly positive difference is \$2,320.

Library Assistants insurance was \$3,443 under plan. The monthly estimate included three (3) family plans and as a result of changes in personnel, there is one (1) family plan and one (1) single plan. As a result, the monthly positive difference is \$3,445.

Administrative Assistants insurance was \$6,283 under plan. The monthly estimate included a family plan for the open position which will not be charged until October. Additionally, a monthly amount of \$1,990 was included in the budget in error for an employee who no longer works here and \$2,156 was posted in error to certified benefits. The sum of these differences is \$6,302.

Custodian insurance was \$6,147 under plan. The monthly estimate was \$30,670 and as a result of changes in plan type (single to family and family to single) and as a result of changes to personnel, the monthly actual amount will be closer to \$24,525 or a positive difference \$6,150. This monthly difference includes a monthly estimate of \$2,155 related to an unfilled position.

Drivers and Aides insurance was \$3,369 under plan. The monthly estimate included the amount of \$3,250 for replacement drivers which were not added until after September 1st.

Exempt – Administrators insurance was \$4,084 under plan. The monthly estimate included the amount of \$2,040 for the unfilled assistant treasurer position. Additionally, one (1) administrator chose to decline insurance, which is a monthly positive difference of \$2,040 as well.

Through September, the spending plan reflected an estimate of \$2,629,092 and actual benefit expenditures were \$2,573,008, which is a positive difference of \$56,084. Certified benefits (210-213, 239, 241-249, 261 and 281) were \$15,320 under plan and classified benefits (220-223, 239, 251-259, 262 & 282) were \$40,763 under plan as well.

Certified Benefits

The positive difference of \$15,320 in certified benefits is primarily a result of the positive difference in insurance (medical, life, dental and vision), which was \$11,726.

Teacher insurance benefits were \$4,792 under plan. Three (3) current teachers changed from family insurance to single insurance, which is a monthly positive difference of just under \$3,700.

Tutor insurance benefits were \$4,752 under plan as a result of the monthly difference between the estimate and actual benefits for new tutors and the one (1) unfilled position. For all three (3) original open positions, the budget included family insurance. Two (2) of the new staff members selected single benefits. The monthly positive difference for those two (2) is \$2,580. The monthly positive difference related to the unfilled position is \$2,151.

Administrator insurance benefits were \$2,182 under plan. However, due the benefit amount of \$2,156 of an administrative assistance being charged to this account in error, administrator benefits should have been closer to \$4,340 under plan. Further investigation revealed that the budget includes, in error, a monthly expectation of \$2,130 for an employee who no longer is employed here.

Classified Benefits

The positive difference of \$40,763 in classified benefits is primarily a result of the positive difference in insurance (medical, life, dental and vision), which was \$28,208.

Educational Aides insurance was \$2,373 under plan as a result of the monthly estimate which included a single plan and family plan for the two (2) open positions. One (1) position has been filled and the person elected not to take district insurance and the remaining open position is unfilled. The monthly positive difference is \$2,320.

Library Assistants insurance was \$4,114 under plan. The monthly estimate included three (3) family plans and as a result of changes in personnel, there is one (1) family plan and one (1) single plan. As a result, the monthly positive difference is \$3,445.

Administrative Assistants insurance was \$6,337 under plan. The monthly estimate included a family plan for the open position which will not be charged until October. Additionally, a monthly amount of \$1,990 was included in the budget, in error, for an employee who no longer works here and \$2,156 was posted in error to certified benefits. The sum of these differences is \$6,302.

Custodian insurance was \$7,990 under plan. The monthly estimate was \$30,670 and as a result of changes in plan type (single to family and family to single) and as a result of changes to personnel, the monthly actual amount will be closer to \$24,525 or a positive difference \$6,150. This monthly difference includes a monthly estimate of \$2,155 related to an unfilled position.

Drivers and Aides insurance was \$3,579 under plan. The monthly estimate included the amount of \$3,250 for replacement drivers which were not added until after September 1st.

Exempt – Administrators insurance was \$4,115 under plan. The monthly estimate included the amount of \$2,040 for the unfilled assistant treasurer position. Additionally, one (1) administrator chose to decline insurance, which is a monthly positive difference of \$2,040 as well.

Contracted Services:

The spending plan reflected an estimate this month of \$420,240 and actual expenditures were \$290,613, which is a positive difference of \$129,627. 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 \$35,000 or more and they are as follows:

Other Professional (419)	\$39,174
Property and Fleet Ins. (424)	<u>\$45,000</u>
Total	\$84,174

Although it is very early in the fiscal year, I am inclined to believe that there are many timing issues at work here.

Through September, the spending plan reflected an estimate of \$1,184,295 and actual expenditures were \$1,019,173, which is a positive difference of \$165,122. As is typically the case, 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 \$50,000 or more and that was tuitions (471) with a positive difference of \$149,148. I am inclined to believe that this is merely an issue of timing.

Materials/Supplies:

The spending plan reflected an estimate this month of \$180,455 and actual expenditures were \$180,054, which is a positive difference of \$401. 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 more than \$15,000 and that was instructional supplies (511) with a **negative difference of \$42,311**. I am relatively confident that this is also an issue of timing.

Through September, the spending plan reflected an estimate of \$435,040 and actual expenditures were \$387,769, which is a positive difference of \$47,271. 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 \$20,000 or more and they are as follows:

Other Supplies (519)	(\$38,618)
Digital Resources (525)	<u>\$22,885</u>
Total	(\$15,733)

These differences among others 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 \$49,000 and actual expenditures were \$1,460, which is a positive difference of \$47,540. I am relatively certain that this is merely an issue of timing.

Through September, the spending plan reflected an estimate of \$55,000 and actual expenditures were \$7,849, which is a positive difference of \$47,151. Again, I am relatively certain that this is merely an issue of timing.

Dues/Fees/Other:

The spending plan reflected an estimate this month of \$16,395 and actual expenditures were \$238,735, which is a **negative difference of \$222,340**. The main reason for the

negative difference is a result of timing. Last month there was a positive difference of \$235,000 in property tax collection fees (845) and election expense (846).

Through September, the spending plan reflected an estimate of \$349,185 and actual expenditures were \$343,299, which is a positive difference of \$5,886. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, there were three (3) line accounts which had a difference of more than \$5,000 and those are as follows:

Memberships (841)	\$8,803
Election Exp. (846)	\$7,098
Awards/Prizes (889)	(\$8,215)
Total	\$7,686

Ending Cash Balance:

The ending cash balance for September was estimated to be \$17,264,540 and the actual ending cash balance was \$15,852,137, which is a **negative difference of \$1,412,403**. Revenue for the month was \$259,740 over plan and expenditures were \$23,410 under plan.

Last month's spending plan report indicated that the then **negative difference of nearly \$1.7 million** was expected to be erased by the end of September; however, there is still a **negative difference of just over \$1.4 million**. This negative difference like last month's months negative difference is being effected by timing. Last month, we did not receive the real estate tax settlement as expected, but it did arrive this month *[thus, alleviating the negative difference at that point]*. This month, we expected to receive the Homestead and Rollback Reimbursement of nearly \$1.7 million, but did not. These funds are now expected in October. Once the reimbursement arrives and barring any other timing issues, there should be a positive ending cash balance difference in October of close to \$300,000.

KENSTON LOCAL SCHOOLS
SUMMARIZED SPENDING PLAN REPORT - GENERAL FUND
FOR THE MONTH ENDED: SEPTEMBER 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	19,281,368	17,585,814	(1,695,554)	9,656,253	9,656,253	0	9,656,253	9,656,253	0	10,477,588	10,477,588	0
Revenue Sources:												
Real Estate Taxes	0	1,846,534	1,846,534	14,827,418	14,545,939	(281,479)	14,827,418	14,545,939	(281,479)	14,552,737	14,313,256	(239,481)
Tuition Fees	4,000	6,418	2,418	186,150	217,805	31,655	186,150	217,805	31,655	323,750	234,507	(89,243)
Earnings on Investments	33,125	40,841	7,716	98,000	125,587	27,587	98,000	125,587	27,587	45,150	45,056	(94)
Classroom Fees	30,700	18,573	(12,127)	56,495	57,143	648	56,495	57,143	648	34,200	38,082	3,882
Miscellaneous	4,100	8,040	3,940	8,100	17,011	8,911	8,100	17,011	8,911	5,225	14,638	9,413
Revenue-in-Lieu	0	0	0	0	0	0	0	0	0	0	0	0
State Foundation	314,167	314,676	509	942,500	963,644	21,144	942,500	963,644	21,144	772,500	765,932	(6,568)
Homestead & Rollback	1,665,076	0	(1,665,076)	1,665,076	0	(1,665,076)	1,665,076	0	(1,665,076)	1,662,603	1,666,030	3,427
Other State	16,535	16,523	(12)	127,605	136,012	8,407	127,605	136,012	8,407	65,909	81,549	15,640
Federal - Medicaid	1,000	1,078	78	5,000	11,030	6,030	5,000	11,030	6,030	4,500	5,498	998
Non-Operational	6,000	81,760	75,760	649,000	724,800	75,800	649,000	724,800	75,800	567,000	568,488	1,488
Total Revenue	2,074,703	2,334,443	259,740	18,565,344	16,798,971	(1,766,373)	18,565,344	16,798,971	(1,766,373)	18,033,574	17,733,036	(300,538)
Expenditure Categories:												
Salaries	1,948,465	1,926,663	21,802	5,744,445	5,711,989	32,456	5,744,445	5,711,989	32,456	5,808,620	5,808,125	495
Benefits	916,975	870,595	46,380	2,629,092	2,573,008	56,084	2,629,092	2,573,008	56,084	2,690,996	2,608,079	82,917
Contracted Services	420,240	290,613	129,627	1,184,295	1,019,173	165,122	1,184,295	1,019,173	165,122	1,230,700	1,023,681	207,019
Supplies/Materials	180,455	180,054	401	435,040	387,769	47,271	435,040	387,769	47,271	309,850	315,822	(5,972)
New Equipment	49,000	1,460	47,540	55,000	7,849	47,151	55,000	7,849	47,151	21,000	38,676	(17,676)
Dues, Fees, Other	16,395	238,735	(222,340)	349,185	343,299	5,886	349,185	343,299	5,886	345,250	344,999	251
Other Non-Operating	560,000	560,000	0	560,000	560,000	0	560,000	560,000	0	460,000	465,000	(5,000)
Total Expenditures	4,091,530	4,068,120	23,410	10,957,057	10,603,087	353,970	10,957,057	10,603,087	353,970	10,866,416	10,604,382	262,034
Revenue Over (Under) Exp.	(2,016,828)	(1,733,677)	283,151	7,608,287	6,195,884	(1,412,403)	7,608,287	6,195,884	(1,412,403)	7,167,158	7,128,654	(38,504)
Ending Cash Balance	17,264,540	15,852,137	(1,412,403)	17,264,540	15,852,137	(1,412,403)	17,264,540	15,852,137	(1,412,403)	17,644,746	17,606,242	(38,504)

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

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	1,414,260	1,405,954	8,306	4,163,380	4,148,050	15,330	4,163,380	4,148,050	15,330
112 - Substitutes	28,300	35,404	(7,104)	51,300	56,170	(4,870)	51,300	56,170	(4,870)
113 - Supplemental Contr.	38,250	35,026	3,224	68,500	70,754	(2,254)	68,500	70,754	(2,254)
119 - Other Cert. Salaries	1,500	550	950	6,500	2,593	3,907	6,500	2,593	3,907
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	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	0	685	(685)	55,000	55,880	(880)	55,000	55,880	(880)
139 - Medical Waiver	0	0	0	0	0	0	0	0	0
TOTAL - CERTIFIED	1,482,310	1,477,619	4,691	4,344,680	4,340,798	3,882	4,344,680	4,340,798	3,882

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	439,405	427,944	11,461	1,265,690	1,252,675	13,015	1,265,690	1,252,675	13,015
142 - Substitutes	14,200	8,918	5,282	36,300	29,069	7,231	36,300	29,069	7,231
143 - Supplemental Contr.	8,000	8,414	(414)	14,000	(306)	14,306	14,000	(306)	14,306
144 - Overtime	2,250	1,500	750	3,275	2,799	476	3,275	2,799	476
149 - Other Class. Salaries	300	639	(339)	16,100	20,866	(4,766)	16,100	20,866	(4,766)
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	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	1,100	1,155	(55)	41,000	40,809	191	41,000	40,809	191
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	900	474	426	6,400	5,322	1,078	6,400	5,322	1,078
TOTAL - CLASSIFIED	488,155	449,044	17,111	1,399,765	1,371,191	28,574	1,399,765	1,371,191	28,574

GRAND TOTAL - SALARIES	1,948,465	1,926,663	21,802	5,744,445	5,711,989	32,456	5,744,445	5,711,989	32,456
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**KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT
ALL BENEFITS - SEPTEMBER 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	208,505	1,578	630,250	629,454	796	630,250	629,454	796
212 - STRS Pick-up	11,445	10,701	744	34,864	32,112	2,752	34,864	32,112	2,752
213 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
241 - Medical Insurance	312,230	303,417	8,813	926,880	916,045	10,835	926,880	916,045	10,835
242 - Life Insurance	1,015	990	25	3,030	2,969	61	3,030	2,969	61
243 - Dental Insurance	18,210	17,697	513	54,080	53,413	667	54,080	53,413	667
244 - Vision Insurance	2,160	2,003	157	6,425	6,262	163	6,425	6,262	163
249 - Medicare	21,886	22,128	(242)	63,629	63,890	(261)	63,629	63,890	(261)
261 - Worker's Comp	6,074	6,107	(33)	17,593	17,613	(20)	17,593	17,613	(20)
281 - Unemployment	327	0	327	327	0	327	327	0	327
TOTAL - CERTIFIED	583,430	571,548	11,882	1,737,078	1,721,758	15,320	1,737,078	1,721,758	15,320

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
220 - SERS	121,150	113,548	7,602	281,529	271,754	9,775	281,529	271,754	9,775
222 - SERS Pick-up	10,919	10,304	615	32,751	31,875	876	32,751	31,875	876
223 - Medicare Pick-up	0	0	0	0	0	0	0	0	0
251 - Medical Insurance	179,010	155,508	23,502	513,240	487,276	25,964	513,240	487,276	25,964
252 - Life Insurance	740	679	61	2,130	2,046	84	2,130	2,046	84
253 - Dental Insurance	10,245	8,752	1,493	29,255	27,450	1,805	29,255	27,450	1,805
254 - Vision Insurance	1,300	1,054	246	3,700	3,345	355	3,700	3,345	355
259 - Medicare	7,849	7,285	564	23,135	21,759	1,376	23,135	21,759	1,376
262 - Worker's Comp	1,985	1,917	68	5,927	5,745	182	5,927	5,745	182
282 - Unemployment	347	0	347	347	0	347	347	0	347
TOTAL - CLASSIFIED	333,545	299,047	34,498	892,013	851,250	40,763	892,013	851,250	40,763
GRAND TOTAL - BENEFITS	916,975	870,595	46,380	2,629,092	2,573,008	56,084	2,629,092	2,573,008	56,084

KENSTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: SEPTEMBER 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	4,163	(4,163)	0	4,163	(4,163)	0	4,163	(4,163)
412 - Instruction Improv. Services	0	0	0	0	0	0	0	0	0
413 - Health Services	500	0	500	1,000	210	790	1,000	210	790
416 - Data Processing Services	18,000	0	18,000	18,000	0	18,000	18,000	0	18,000
418 - Legal Services	3,000	3,900	(900)	17,000	28,172	(11,172)	17,000	28,172	(11,172)
419 - Other Prof. & Tech. Services	85,000	45,826	39,174	175,000	214,013	(39,013)	175,000	214,013	(39,013)
422 - Garbage Removal	1,940	2,424	(484)	5,820	6,372	(552)	5,820	6,372	(552)
423 - Repair & Maintenance Services	10,000	380	9,620	45,000	35,332	9,668	45,000	35,332	9,668
424 - Property & Fleet Insurance	45,000	0	45,000	182,000	136,600	45,400	182,000	136,600	45,400
425 - Rentals	2,000	918	1,082	4,000	5,598	(1,598)	4,000	5,598	(1,598)
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	3,200	1,108	2,092	3,200	1,108	2,092
432 - Cert. Meeting Expenses	500	685	(185)	2,500	2,657	(157)	2,500	2,657	(157)
433 - Non-Cert. Mileage	500	0	500	1,525	1,089	436	1,525	1,089	436
434 - Non-Cert. Meeting Expenses	700	893	(193)	800	2,159	(1,359)	800	2,159	(1,359)
439 - Other Travel/Mtg. Expenses	500	0	500	1,000	1,079	(79)	1,000	1,079	(79)
441 - Telephone Services	2,000	1,896	104	6,000	5,661	339	6,000	5,661	339
443 - Postage	2,500	489	2,011	10,000	6,170	3,830	10,000	6,170	3,830
444 - Postage Machine Rental	0	89	(89)	3,000	2,938	62	3,000	2,938	62
445 - Messenger Service	100	0	100	100	0	100	100	0	100
446 - Advertising	0	0	0	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	40,000	37,247	2,753	130,000	116,931	13,069	130,000	116,931	13,069
452 - Water & Sewer Services	0	0	0	7,500	7,220	280	7,500	7,220	280
453 - Gas Services	9,000	8,159	841	25,000	24,295	705	25,000	24,295	705
461 - Printing & Binding	12,000	2,449	9,551	14,000	22,884	(8,884)	14,000	22,884	(8,884)
469 - Other Craft/Trade Services	250	0	250	1,000	437	563	1,000	437	563
471 - Tuition to other Districts	163,000	139,759	23,241	379,000	229,852	149,148	379,000	229,852	149,148
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	1,500	8	1,492	1,500	20	1,480	1,500	20	1,480
476 - Vocational Ed. Tuition	6,250	6,390	(140)	18,750	19,164	(414)	18,750	19,164	(414)
479 - Other Tuitions	3,000	23,142	(20,142)	8,000	25,261	(17,261)	8,000	25,261	(17,261)
483 - Purchased Student Transp.	12,000	11,796	204	37,000	18,518	18,482	37,000	18,518	18,482
489 - Transportation In Lieu	0	0	0	0	11,377	(11,377)	0	11,377	(11,377)
Total Contracted Services	420,240	290,613	129,627	1,184,295	1,019,173	165,122	1,184,295	1,019,173	165,122

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

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	25,000	67,311	(42,311)	46,500	85,118	(38,618)	46,500	85,118	(38,618)
512 - Office Supplies	4,400	3,059	1,341	10,900	10,248	652	10,900	10,248	652
514 - Health & Hygiene Supplies	700	163	537	900	635	265	900	635	265
516 - Software Materials	12,500	1,899	10,601	32,435	22,336	10,099	32,435	22,336	10,099
519 - Other General Supplies	7,000	13,520	(6,520)	29,250	48,567	(19,317)	29,250	48,567	(19,317)
521 - New Textbooks	0	0	0	2,500	2,446	54	2,500	2,446	54
522 - Replacement Textbooks	500	0	500	700	0	700	700	0	700
524 - Phonic Workbooks	11,855	0	11,855	11,855	0	11,855	11,855	0	11,855
525 - Digital Resources	28,000	14,906	13,094	89,000	66,115	22,885	89,000	66,115	22,885
526 - Textbooks - CCP	3,000	2,379	621	3,500	2,994	506	3,500	2,994	506
531 - Library Books	0	50	(50)	1,800	1,922	(122)	1,800	1,922	(122)
542 - Periodicals	0	97	(97)	0	262	(262)	0	262	(262)
543 - Electronic Media	0	0	0	0	0	0	0	0	0
546 - Digital Subscriptions/Site Lic.	4,500	0	4,500	4,500	706	3,794	4,500	706	3,794
551 - Consumable Supplies (Fees)	30,000	24,170	5,830	48,000	29,371	18,629	48,000	29,371	18,629
559 - Replacement Items - PE	0	0	0	0	0	0	0	0	0
569 - Other Food Items	1,000	1,051	(51)	5,200	4,826	374	5,200	4,826	374
572 - Cust & Maint. Supplies	13,000	16,247	(3,247)	63,000	50,869	12,131	63,000	50,869	12,131
573 - Furniture	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
581 - Bus Supplies	5,000	8,969	(3,969)	21,000	30,596	(9,596)	21,000	30,596	(9,596)
582 - Bus Fuel	20,000	25,514	(5,514)	45,000	30,039	14,961	45,000	30,039	14,961
583 - Tires & Tubes	4,000	0	4,000	8,000	0	8,000	8,000	0	8,000
590 - Other Supplies/Materials	0	719	(719)	1,000	719	281	1,000	719	281
Total Materials/Supplies	180,455	180,054	401	435,040	387,769	47,271	435,040	387,769	47,271

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	6,000	50	5,950	14,000	5,197	8,803	14,000	5,197	8,803
842 - Shipping Charges	1,000	1,206	(206)	2,000	3,391	(1,391)	2,000	3,391	(1,391)
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	1,395	1,380	15	4,185	4,140	45	4,185	4,140	45
845 - Property Tax Collection Fees	0	216,782	(216,782)	220,000	216,782	3,218	220,000	216,782	3,218
846 - Election Expense	0	7,902	(7,902)	15,000	7,902	7,098	15,000	7,902	7,098
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Instituion Charges	4,000	5,164	(1,164)	12,000	15,158	(3,158)	12,000	15,158	(3,158)
849 - Other Dues/Fees	1,000	901	99	3,500	3,927	(427)	3,500	3,927	(427)
851 - Liability Insurance	0	0	0	73,500	73,436	64	73,500	73,436	64
853 - Performance Bonds	0	391	(391)	0	391	(391)	0	391	(391)
864 - Settlements	0	0	0	0	0	0	0	0	0
889 - Awards/Prizes	1,000	3,328	(2,328)	3,000	11,215	(8,215)	3,000	11,215	(8,215)
899 - Miscellaneous	2,000	1,631	369	2,000	1,760	240	2,000	1,760	240
Total Dues & Fees	16,395	238,735	(222,340)	349,185	343,299	5,886	349,185	343,299	5,886