

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 GENERAL FUND - FUND 10

FINAL

Interim Balance Sheet
 August 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	2,456,226.75
116	Investments - Capital reserve account	919,471.79
121	Tax levy receivable	3,465,997.50
	Accounts receivable:	
132	Interfund	-6,560.53
141	Intergovernmental - state	6,460,420.75
142	Intergovernmental - federal	-3,410.99
143	Intergovernmental - other	5,088.65
153	Other	10,760.50
		6,466,298.38
RESOURCES:		
301	Estimated revenues	10,639,397.00
302	Less revenues	(10,535,565.78)
	Total assets and resources	103,831.22
		13,411,825.64

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	90,931.03
	Other current liabilities	653.00
	Total liabilities	91,584.03

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FUND BALANCE:			
753	Appropriated:		
754	Reserve for encumbrances - current year		8,882,590.05
	Reserve for encumbrances - prior year		<u>62,274.69</u>
	Reserved fund balance:		
761	Capital reserve account		919,471.79
762	Adult education programs		--
763	Sale/leaseback reserve		--
605	Add: Increase in sale/leaseback		--
308	Less: Budgeted w/d sale/leaseback		--
764	Maintenance reserve	75,000.00	
606	Add: Increase in maintenance reserve		--
310	Less: Budgeted w/d maintenance res.		--
765	Tuition reserve account	400,000.00	75,000.00
311	Less: Budgeted w/d tuition reserve	(-400,000.00)	--
766	Current expense emergency reserve	200,000.00	
607	Add: Increase curr. exp. emer. res.		--
312	Less: W/D from curr. exp. emer.res.		--
755	Bus Adv Revenue Reserved for Fuel Cst		200,000.00
610	Add: Increase bus adv reserve		--
312	Less: w/d from bus adv reserve		--
756	Federal Impact Aid Reserve (General)		--
611	Add: Incr Fed Impact Aid Res (Gen)		--
318	Less: W/D Fed Impact Aid Res (Gen)		--
757	Federal Impact Aid Reserve (Capital)		--
612	Add: Incr Fed Impact Aid Res (Cap)		--
319	Less: W/D Fed Impact Aid Res (Cap)		--
751,752,76x	Other reserves		--
601	Appropriations	11,638,064.24	
602	Less: Expenditures	(814,567.77)	
603	Encumbrances	(8,944,864.74)	1,878,631.73
604	Increase in capital reserve		--
	Total appropriated		<u>12,017,968.26</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
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Interim Balance Sheet
August 2016

FUND BALANCE (continued):

Unappropriated:

770	Fund balance, July 1, 2016	
771	Designated fund balance	--
772	ARRA/SEMI for next year	--
303	Budgeted fund balance	(626,216.00)
307	Budgeted w/d from cap res local	--
309	Budgeted w/d from cap reserve-ineleg.	(21,150.00)
317	Budgeted w/d from cap res-to Debt Srv	--
	Total fund balance	13,320,241.61
	Total liabilities and fund equity	13,411,825.64

1,949,639.35
--
--
(626,216.00)
--
(21,150.00)
--
13,320,241.61
13,411,825.64

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
GENERAL FUND - FUND 10

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Interim Balance Sheet
August 2016

RECAPITULATION OF FUND BALANCE

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	11,638,064.24	9,759,432.51	1,878,631.73
Revenues	(10,639,397.00)	(10,535,565.78)	(103,831.22)
Subtotal	998,667.24	-776,133.27	1,774,800.51
Change in capital reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(21,150.00)	(21,150.00)	--
Change in sale/leaseback reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in maintenance reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in emergency reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in bus advertising reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Less: Adjustment for prior year encumbrances	(172,451.24)	(172,451.24)	--
Budgeted Fund Balance	805,066.00	-969,734.51	1,774,800.51

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMINGTON BOARD OF EDUCATION
GENERAL FUND - FUND 10

Interim Statements Comparing
Budgeted Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date
(For 2 month period ending August 31, 2016)

FINAL

REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
OPERATING BUDGET				
10-12XX From Local Sources	4,204,197.00	4,167,489.62	(UNDER)	36,707.38
10-3XXX From State Sources	6,417,633.00	6,367,633.00	(UNDER)	50,000.00
10-4XXX From Federal Sources	17,567.00	443.16	(UNDER)	17,123.84
10-303 Budgeted Fund Balance - Operating Budget	626,216.00	.00	(UNDER)	626,216.00
10-309 Withdrawal from Capital Reserve - Excess Costs	21,150.00	.00	(UNDER)	21,150.00
10-311 Withdrawal from Tuition Reserve - Tuition Adjust.	200,000.00	.00	(UNDER)	200,000.00
10-311E Withdrawal from Tuition Reserve - Excess over Adj.	200,000.00	.00	(UNDER)	200,000.00
GENERAL FUND GRAND TOTAL	11,686,763.00	10,535,565.78	(UNDER)	1,151,197.22

EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
OPERATING BUDGET				
11-1XX-100-XXX GENERAL CURRENT EXPENSE	2,532,226.52	140,517.54	2,318,890.68	72,818.30
11-2XX-100-XXX Regular Programs	745,395.00	3,724.54	741,000.71	669.75
11-230-100-XXX Special Education	7,845.00	.00	7,845.00	.00
11-240-100-XXX Basic Skills/Remedial	2,750.00	85.28	12.23	2,652.49
11-401-100-XXX Bilingual Education	15,456.52	602.00	12,361.97	2,492.55
11-402-100-XXX School-Sponsored Co/Extra-Curricular Activities	35,015.00	878.61	21,811.80	12,324.59
Undistributed Expenditures:				
11-000-100-XXX Tuition	3,325,877.00	25,089.96	2,496,207.14	804,579.90
11-000-211-XXX Attendance and Social Work Services	20,702.00	901.16	15,805.84	3,995.00
11-000-213-XXX Health Services	65,996.00	1,276.14	63,697.27	1,022.59
11-000-216-XXX Speech, OT, PT	133,486.29	3,292.54	120,152.56	10,041.19
11-000-217-XXX Extraordinary services	190,000.00	13,888.50	151,471.50	24,640.00
11-000-218-XXX Guidance	58,920.00	.00	57,705.00	1,215.00
11-000-219-XXX Child Study Teams	254,591.00	18,154.98	227,451.46	8,984.56
11-000-222-XXX Educational Media Services - School Library	138,764.00	12,933.87	107,384.73	18,445.40
11-000-223-XXX Instructional Media Services - School Library	88,250.00	700.00	71,682.00	15,868.00
11-000-230-XXX Instructional Staff Training Services	330,143.45	51,326.46	254,771.35	24,045.64
11-000-240-XXX General Administration	120,369.08	20,651.79	97,511.71	2,205.58
11-000-240-XXX School Administration				

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMINGTON BOARD OF EDUCATION
GENERAL FUND - FUND 10

FINAL

Interim Statements Comparing
Budgeted Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date
(For 2 month period ending August 31, 2016)

EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-XXX Central Services	200,662.49	28,728.43	135,755.32	36,178.74
11-000-252-XXX Administrative Information Technology	28,475.62	1,097.59	6,770.74	20,607.29
11-000-26X-XXX Operation and Maintenance of Plant Services	482,129.57	96,098.59	342,870.52	43,160.46
11-000-270-XXX Student Transportation Services	700,939.00	47,707.33	461,141.32	192,090.35
11-XXX-XXX-2XX Personal Services - Employee Benefits	1,683,007.00	263,524.92	1,042,481.41	377,000.67
Total undistributed	7,822,312.50	585,372.26	5,652,859.87	1,584,080.37
TOTAL GENERAL CURRENT EXPENSE	11,161,000.54	731,180.23	8,754,782.26	1,675,038.05
12-XXX-XXX-73X Equipment	255,157.70	62,927.70	108,533.48	83,696.52
12-000-4XX-XXX Facilities Acquisition and Construction Services	145,004.00	19,479.84	35,004.00	90,520.16
TOTAL CAPITAL OUTLAY	400,161.70	82,407.54	143,537.48	174,216.68
10-000-100-56X Transfer of Funds to Charter Schools	76,902.00	980.00	46,545.00	29,377.00
GENERAL FUND GRAND TOTAL	11,638,064.24	814,567.77	8,944,864.74	1,878,631.73

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 GENERAL FUND - FUND 10

FINAL

Schedule of Revenues

Actual Compared with Estimated

(For 2 month period ending August 31, 2016)

	Estimated	Actual	Unrealized
REVENUES FROM LOCAL SOURCES:			
Local Tax Levy	4,159,197.00	4,159,197.00	.00
Unrestricted Miscellaneous Revenues	45,000.00	8,292.62	36,707.38
Subtotal - Revenues from Local Sources	4,204,197.00	4,167,489.62	36,707.38
Revenues from State Sources			
Categorical Transportation Aid	57,738.00	57,738.00	.00
REVENUES FROM STATE SOURCES:			
Extraordinary Aid	50,000.00	.00	50,000.00
Categorical Special Education Aid	371,383.00	371,383.00	.00
Equalization Aid	5,785,597.00	5,785,597.00	.00
Categorical Security Aid	135,485.00	135,485.00	.00
Per Pupil Growth Aid	12,040.00	12,040.00	.00
Professional Learning Community Aid	5,390.00	5,390.00	.00
Subtotal - Revenues from State Sources	6,417,633.00	6,367,633.00	50,000.00
Revenues from Federal Sources			
Medicaid Reimbursement	17,567.00	443.16	17,123.84
Subtotal - Revenues from Federal Sources	17,567.00	443.16	17,123.84
Budgeted Fund Balance - Operating Budget	626,216.00	.00	626,216.00
Withdrawal from Capital Reserve-For excess costs	21,150.00	.00	21,150.00
Withdrawal from Tuition Reserve - For Tuition Adj.	200,000.00	.00	200,000.00
Withdrawal from Tuition Reserve - Excess over Adj.	200,000.00	.00	200,000.00
TOTAL OPERATING BUDGET	11,686,763.00	10,535,565.78	1,151,197.22

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMINGTON BOARD OF EDUCATION
GENERAL FUND - FUND 10

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 2 month period ending August 31, 2016)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
GENERAL CURRENT EXPENSE				
Regular Programs - Instruction				
11-110-100-101 Kindergarten - Salaries of Teachers	169,420.00	.00	169,420.00	.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	1,158,045.00	.00	1,158,045.00	.00
11-130-100-101 Grades 6-8 - Salaries of Teachers	782,621.00	.00	782,621.00	.00
Regular Programs - Home Instruction:				
11-150-100-101 Salaries of Teachers	3,400.00	.00	3,400.00	.00
11-150-100-340 Purchased Technical Services	3,400.00	.00	.00	3,400.00
Regular Programs - Undistributed Instruction				
11-190-100-106 Other Salaries for Instruction	38,091.00	432.00	37,659.00	.00
11-190-100-320 Purchased Professional-Educational Services	101,103.00	.00	95,082.45	6,020.55
11-190-100-340 Purchased Technical Services	20,958.00	8,037.00	12,921.00	.00
11-190-100-500 Other Purchased Services (400-500 series)	40,200.00	12,428.32	27,771.68	.00
11-190-100-610 General Supplies	194,988.52	110,427.85	31,970.55	52,590.12
11-190-100-610 Textbooks	20,000.00	9,192.37	.00	10,807.63
11-190-100-640 TOTAL REGULAR PROGRAMS - INSTRUCTION	2,532,226.52	140,517.54	2,318,890.68	72,818.30
SPECIAL EDUCATION - INSTRUCTION				
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	244,050.00	3,087.75	240,962.25	.00
11-204-100-610 General Supplies	300.00	156.78	.00	143.22
Total	244,350.00	3,244.53	240,962.25	143.22
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	50,060.00	34.50	50,025.50	.00
11-209-100-320 Purchased Professional-Educational Services	19,000.00	.00	19,000.00	.00
11-209-100-610 General Supplies	500.00	.00	.00	500.00
Total	69,560.00	34.50	69,025.50	500.00
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	158,270.00	34.50	158,235.50	.00
11-212-100-320 Purchased Professional-Educational Services	57,000.00	.00	57,000.00	.00
11-212-100-610 General Supplies	225.14	210.83	14.31	.00
Total	215,495.14	245.33	215,249.81	.00

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMINGTON BOARD OF EDUCATION
GENERAL FUND - FUND 10

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 2 month period ending August 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
Resource Room/Resource Center				
11-213-100-101 Salaries of Teachers	205,690.00	.00	205,690.00	.00
11-213-100-610 General Supplies	299.86	200.18	73.15	26.53
Total	205,989.86	200.18	205,763.15	26.53
Home Instruction:				
11-219-100-101 Salaries of Teachers	10,000.00	.00	10,000.00	.00
Total	10,000.00	.00	10,000.00	.00
TOTAL SPECIAL EDUCATION - INSTRUCTION	745,395.00	3,724.54	741,000.71	669.75
Basic skills/remedial - Instruction				
11-230-100-101 Salaries of Teachers	7,845.00	.00	7,845.00	.00
Total	7,845.00	.00	7,845.00	.00
Bilingual Education - Instruction				
11-240-100-610 General Supplies	2,750.00	85.28	12.23	2,652.49
Total	2,750.00	85.28	12.23	2,652.49
School-Sponsored Cocurricular Activities-Instruction				
11-401-100-100 Salaries	12,014.00	.00	12,014.00	.00
11-401-100-500 Purchased Services (300-500 series)	386.00	385.00	.00	1.00
11-401-100-600 Supplies and Materials	3,056.52	217.00	347.97	2,491.55
Total	15,456.52	602.00	12,361.97	2,492.55
School-Sponsored Athletics - Instruction				
11-402-100-100 Salaries	20,642.00	.00	20,642.00	.00
11-402-100-500 Purchased Services (300-500 series)	9,508.00	.00	1,050.00	8,458.00
11-402-100-600 Supplies and Materials	2,000.00	878.61	119.80	1,001.59
11-402-100-800 Other Objects	2,865.00	.00	.00	2,865.00
Total	35,015.00	878.61	21,811.80	12,324.59
UNDISTRIBUTED EXPENDITURES				
Instruction				
11-000-100-561 Tuition - Other LEAs within the State - Regular	1,783,253.00	.00	1,685,610.00	97,643.00
11-000-100-562 Tuition - Other LEAs within the State - Special	238,847.00	.00	160,201.00	78,646.00

**REPORT OF THE SECRETARY
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CLEMINGTON BOARD OF EDUCATION
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**Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 2 month period ending August 31, 2016)**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-100-563 Tuition - County Voc School Districts - Regular	163,176.00	.00	.00	163,176.00
11-000-100-565 Tuition - Co. Spec. Services and Regional Day Schls	412,360.00	9,007.80	382,945.80	20,406.40
11-000-100-566 Tuition - Private Schls/Disabled within State	671,160.00	16,082.16	267,450.34	387,627.50
11-000-100-568 Tuition - State Facilities	57,081.00	.00	.00	57,081.00
Total	3,325,877.00	25,089.96	2,496,207.14	804,579.90
Attendance and Social work Services				
11-000-211-100 Salaries	5,407.00	901.16	4,505.84	.00
11-000-211-300 Purchased Professional and Technical Services	14,795.00	.00	11,300.00	3,495.00
11-000-211-600 Supplies and Materials	500.00	.00	.00	500.00
Total	20,702.00	901.16	15,805.84	3,995.00
Health Services				
11-000-213-100 Salaries	53,980.00	.00	53,980.00	.00
11-000-213-300 Purchased Professional and Technical Services	9,700.00	.00	9,200.00	500.00
11-000-213-600 Supplies and Materials	2,316.00	1,276.14	517.27	522.59
Total	65,996.00	1,276.14	63,697.27	1,022.59
Speech, OT, PT and Related services				
11-000-216-100 Salaries	55,062.00	474.38	54,587.62	.00
11-000-216-320 Purchased Professional-Educational Services	74,257.55	5.55	65,000.00	9,252.00
11-000-216-600 Supplies and Materials	4,166.74	2,812.61	564.94	789.19
Total	133,486.29	3,292.54	120,152.56	10,041.19
Special Education - Extraordinary Services:				
11-000-217-320 Purchased Professional-Educational Services	190,000.00	13,888.50	151,471.50	24,640.00
Total Undist. Expend.-Other Supp.Serv.-Extra.Serv.	190,000.00	13,888.50	151,471.50	24,640.00
Guidance				
11-000-218-104 Salaries of Other Professional Staff	57,420.00	.00	57,420.00	.00
11-000-218-600 Supplies and Materials	1,500.00	.00	285.00	1,215.00
Total	58,920.00	.00	57,705.00	1,215.00
Child Study Teams				
11-000-219-104 Salaries of Other Professional Staff	200,720.00	3,734.20	196,985.80	.00
11-000-219-105 Salaries of Secretarial and Clerical Assistants	36,371.00	7,366.21	29,004.79	.00

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMINGTON BOARD OF EDUCATION
GENERAL FUND - FUND 10

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 2 month period ending August 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-219-320	Purchased Professional-Educational Services	6,946.48	750.00	6,203.52
11-000-219-592	Misc. Purch. svc (400-500 series O/than Res. Costs)	.00	.00	400.00
11-000-219-600	Supplies and Materials	108.09	710.87	2,381.04
	Total	18,154.98	227,451.46	8,984.56
11-000-222-100	Educational Media Services - School Library	.00	32,106.00	.00
11-000-222-300	Salaries	12,541.70	62,708.30	.00
11-000-222-500	Purchased Professional and Technical Services	.00	12,343.93	8,011.07
11-000-222-600	Other Purchased Services (400-500 series)	392.17	226.50	10,434.33
	Supplies and Materials	12,933.87	107,384.73	18,445.40
	Total			
11-000-223-102	Instructional Staff Training Services	.00	65,750.00	4,250.00
11-000-223-500	Salaries of Supervisors of Instruction	700.00	5,932.00	11,618.00
	Other Purchased Services (400-500 series)	700.00	71,682.00	15,868.00
	Total			
11-000-230-100	Support Services - General Administration	28,561.80	173,170.20	.00
11-000-230-331	Salaries	1,139.73	33,860.27	.00
11-000-230-332	Legal Services	.00	24,338.00	.00
11-000-230-339	Audit Fees	.00	.00	3,000.00
11-000-230-340	Other Purchased Professional Services	4,435.00	.00	660.00
11-000-230-530	Purchased Technical Services	3,408.18	14,193.93	11,531.14
11-000-230-530	Communications/Telephone	.00	.00	3,700.00
11-000-230-585	BOE Other Purchased Services	8,450.24	2,297.00	2,018.00
11-000-230-590	Misc. Purchased Services (400-500 except 530 & 585)	826.51	.00	28.45
11-000-230-610	General Supplies	.00	.00	575.00
11-000-230-630	BOE In-House Training/Meeting Supplies	2,930.00	1,629.00	1,091.00
11-000-230-890	Miscellaneous Expenditures	1,575.00	5,282.95	1,442.05
11-000-230-895	BOE Membership Dues and Fees	51,326.46	254,771.35	24,045.64
	Total			
11-000-240-103	Support Services - School Administration	10,432.40	52,160.60	.00
11-000-240-105	Salaries of Principals/Assistant Principals	8,915.64	45,190.36	.00
	Salaries of Secretarial and Clerical Assistants			

**REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
GENERAL FUND - FUND 10**

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**Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 2 month period ending August 31, 2016)**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-240-600	3,170.08	1,303.75	160.75	1,705.58
11-000-240-800	500.00	.00	.00	500.00
Total	120,369.08	20,651.79	97,511.71	2,205.58
Undistributed Expenditures - Central Services				
11-000-251-100	162,118.00	27,019.60	135,098.40	.00
11-000-251-340	36,505.00	1,572.00	650.00	34,283.00
11-000-251-600	800.00	115.34	6.92	677.74
11-000-251-890	1,239.49	21.49	.00	1,218.00
Total	200,662.49	28,728.43	135,755.32	36,178.74
Undistributed Expenditures - Admin. Info. Technology				
11-000-252-600	28,475.62	1,097.59	6,770.74	20,607.29
Total	28,475.62	1,097.59	6,770.74	20,607.29
Cleaning, Repair, and Maintenance Services				
11-000-261-420	20,312.00	13,034.00	6,705.00	573.00
11-000-261-610	2,550.00	1,904.87	127.60	517.53
Total	22,862.00	14,938.87	6,832.60	1,090.53
Custodial Services				
11-000-262-100	179,292.00	26,149.00	153,143.00	.00
11-000-262-300	166.00	.00	.00	166.00
11-000-262-420	53,329.57	3,201.99	19,282.02	30,845.56
11-000-262-490	14,700.00	2,905.50	10,744.50	1,050.00
11-000-262-520	31,930.00	31,930.00	.00	.00
11-000-262-610	23,550.00	12,740.57	1,998.08	8,811.35
11-000-262-622	150,000.00	4,232.66	145,767.34	.00
Total Custodial Services	452,967.57	81,159.72	330,934.94	40,872.91
Care and Upkeep of Grounds				
11-000-263-420	800.00	.00	.00	800.00
11-000-263-610	500.00	.00	102.98	397.02
Total Care and Upkeep of Grounds Security	1,300.00	.00	102.98	1,197.02
11-000-266-100	5,000.00	.00	5,000.00	.00
Total Security	5,000.00	.00	5,000.00	.00
Total Operation and Maintenance of Plant Services	482,129.57	96,098.59	342,870.52	43,160.46

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMINGTON BOARD OF EDUCATION
GENERAL FUND - FUND 10

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 2 month period ending August 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-350	Student Transportation Services			
11-000-270-503	Management Fee-ESC Transportation Programs	687.16	19,312.84	8,000.00
11-000-270-504	Contr Serv -Aid in Lieu of Payments - Nonpublic	-1,113.90	30,000.00	1,113.90
11-000-270-505	Contr Serv -Aid in Lieu of Payments - Charter Schl	.00	4,000.00	420.00
11-000-270-511	Contr Serv -Aid in Lieu of Payments - Choice Schl	.00	11,000.00	8.00
11-000-270-512	Contracted Services (Home/School) - Vendors	.00	.00	40,000.00
11-000-270-513	Contracted Services (not Home/School) - Vendors	34,390.95	14,571.60	20,548.45
11-000-270-517	Contracted Services (Home/School) -Joint Agreements	.00	.00	63,000.00
11-000-270-518	Contracted Services (Reg. Students) - ESCS	.00	50,000.00	25,000.00
	Contracted Services (Special Ed) - ESCS	13,743.12	332,256.88	34,000.00
	Total	47,707.33	461,141.32	192,090.35
	UNALLOCATED BENEFITS			
11-000-291-220	Social Security Contributions	8,127.81	59,872.19	.00
11-000-291-232	T.P.A.F. Contributions - ERIP	.00	.00	28,049.00
11-000-291-241	Other Retirement Contributions - PERS	.00	.00	68,000.00
11-000-291-250	Unemployment Compensation	.00	.00	30,000.00
11-000-291-260	Workmen's Compensation	33,712.00	.00	6,458.00
11-000-291-270	Health Benefits	223,741.18	981,609.22	144,362.60
11-000-291-280	Tuition Reimbursement	.00	1,000.00	34,000.00
11-000-291-290	Other Employee Benefits	-2,056.07	.00	51,631.07
11-000-291-299	Unused Sick Payment to Term/Ret Staff	.00	.00	14,500.00
	TOTAL UNALLOCATED BENEFITS	263,524.92	1,042,481.41	377,000.67
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	263,524.92	1,042,481.41	377,000.67
	TOTAL UNDISTRIBUTED EXPENDITURES	585,372.26	5,652,859.87	1,584,080.37
	TOTAL GENERAL CURRENT EXPENSE	731,180.23	8,754,782.26	1,675,038.05
	Undistributed Expenditures:			
12-000-252-730	Admin. Info. Technology	62,927.70	5,590.48	25,569.52
12-000-266-730	Security	.00	102,943.00	58,127.00
	Total Equipment	62,927.70	108,533.48	83,696.52
	Facilities Acquisition and Construction Services			
12-000-400-450	Construction Services	19,479.84	.00	90,520.16

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 GENERAL FUND - FUND 10

FINAL

Statement of Appropriations
 Compared with Expenditures and Encumbrances
 (For 2 month period ending August 31, 2016)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
12-000-400-896 Assessment for Debt Service on SDA Funding	35,004.00	.00	35,004.00	.00
Total Facilities Acquisition & Construction Services	145,004.00	19,479.84	35,004.00	90,520.16
TOTAL CAPITAL OUTLAY EXPENDITURES	400,161.70	82,407.54	143,537.48	174,216.68
10-000-100-56X Transfer of Funds to Charter schools	76,902.00	980.00	46,545.00	29,377.00
GENERAL FUND GRAND TOTAL	11,638,064.24	814,567.77	8,944,864.74	1,878,631.73

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 SPECIAL REVENUE FUNDS - FUND 20

FINAL

Interim Balance Sheet
 August 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	-7,336.05
	Accounts receivable:	
141	Intergovernmental - state	-89,685.01
142	Intergovernmental - federal	143,754.11
153	Other	54,069.10
RESOURCES:		
301	Estimated revenues	688,959.75
302	Less revenues	(29,311.00)
	Total assets and resources	706,381.80

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	19,958.16
481	Deferred revenues	32,024.82
	Other current liabilities	47,025.13
	Total liabilities	99,008.11

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 SPECIAL REVENUE FUNDS - FUND 20

FINAL

Interim Balance Sheet
 August 2016

FUND BALANCE:		
Appropriated:		
753	Reserve for encumbrances - current year	242,464.29
754	Reserve for encumbrances - prior year	--
	Reserved fund balance:	
761	Capital reserve account	--
604	Add: Increase in capital reserve	--
307	Less: Budgeted withdrawal from capital reser	--
601	Appropriations	688,959.75
602	Less: Expenditures	(81,586.06)
603	Encumbrances	(242,464.29)
	Total fund balance	364,909.40
	Total liabilities and fund equity	607,373.69
		<u>706,381.80</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMMENTON BOARD OF EDUCATION
SPECIAL REVENUE FUNDS - FUND 20

Interim Statements Comparing
Budgeted Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date
(For 2 month period ending August 31, 2016)

FINAL

REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
SPECIAL REVENUE FUNDS				
From state sources:	122,478.00	.00	(UNDER)	122,478.00
From federal sources:	566,481.75	29,311.00	(UNDER)	537,170.75
TOTAL SPECIAL REVENUE FUNDS	688,959.75	29,311.00	(UNDER)	659,648.75
EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
State Projects:				
Preschool Education Aid	98,421.00	99.24	15,364.50	82,957.26
Instruction	24,057.00	.00	.00	24,057.00
Support Services	122,478.00	99.24	15,364.50	107,014.26
Total Preschool Education Aid	122,478.00	99.24	15,364.50	107,014.26
Federal Projects:				
TITLE I	386,971.60	30,732.06	104,795.91	251,443.63
237	1,972.00	.00	.00	1,972.00
IDEA B	162,838.64	37,450.76	122,303.88	3,084.00
TITLE II A	14,699.51	13,304.00	.00	1,395.51
Total Federal Projects	566,481.75	81,486.82	227,099.79	257,895.14
TOTAL GRANTS AND ENTITLEMENTS	688,959.75	81,586.06	242,464.29	364,909.40

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 SPECIAL REVENUE FUNDS - FUND 20

FINAL

Schedule of Revenues
 Actual Compared with Estimated
 (For 2 month period ending August 31, 2016)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
SPECIAL REVENUE FUNDS			
Revenues from State Sources:			
Preschool Education Aid	122,478.00	.00	122,478.00
Total Revenues from State Sources	122,478.00	.00	122,478.00
Revenues from Federal Sources			
Title I	352,301.60	29,311.00	322,990.60
Title II	51,341.51	.00	51,341.51
I.D.E.A. Part B (Handicapped)	162,838.64	.00	162,838.64
Total Revenues from Federal Sources	566,481.75	29,311.00	537,170.75
TOTAL GRANTS AND ENTITLEMENTS	688,959.75	29,311.00	659,648.75

20-3218

20-4411-4416

20-4451-4455

20-4420-4429

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
SPECIAL REVENUE FUNDS - FUND 20

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 2 month period ending August 31, 2016)

FINAL

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
STATE PROJECTS - PRESCHOOL EDUCATION AID				
Instruction				
20-218-100-101 Salaries of Teachers	64,740.00	.00	.00	64,740.00
20-218-100-500 Other Purchased Services (400-500 series)	19,774.00	.00	15,364.50	4,409.50
20-218-100-600 General Supplies	13,907.00	99.24	.00	13,807.76
Total PEA Instruction	98,421.00	99.24	15,364.50	82,957.26
Support Services				
20-218-200-200 Personal Services - Employee Benefits	24,057.00	.00	.00	24,057.00
Total Support Services	24,057.00	.00	.00	24,057.00
TOTAL PRESCHOOL EDUCATION AID	122,478.00	99.24	15,364.50	107,014.26
Total State Projects	122,478.00	99.24	15,364.50	107,014.26
Federal Projects				
20-236-XXX-XXX TITLE I	386,971.60	30,732.06	104,795.91	251,443.63
20-237-XXX-XXX 237	1,972.00	.00	.00	1,972.00
20-250-XXX-XXX IDEA B	162,838.64	37,450.76	122,303.88	3,084.00
20-276-XXX-XXX TITLE II A	14,699.51	13,304.00	.00	1,395.51
Total Federal Projects	566,481.75	81,486.82	227,099.79	257,895.14
TOTAL SPECIAL REVENUE FUNDS	688,959.75	81,586.06	242,464.29	364,909.40

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
CAPITAL PROJECTS FUNDS - FUND 30

FINAL

Interim Balance Sheet
August 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	<u>2,339.90</u>
RESOURCES:		
301	Estimated revenues	--
302	Less revenues	--
	Total assets and resources	<u>2,339.90</u>

LIABILITIES AND FUND EQUITY

LIABILITIES:

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 CAPITAL PROJECTS FUNDS - FUND 30

FINAL

Interim Balance Sheet
 August 2016

FUND BALANCE:			
	Appropriated:		
753	Reserve for encumbrances - current year	--	
754	Reserve for encumbrances - prior year	--	
751,752,760	Other reserves	--	
601	Appropriations	--	
602	Less: Expenditures	--	
603	Encumbrances	--	
	Total appropriated		
	Unappropriated:		
770	Fund balance, July 1, 2016		4,805.00
303	Budgeted fund balance		--
	Total fund balance		4,805.00
	Total liabilities and fund equity		4,805.00

RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	.00	.00	.00
Revenues	(.00)	(.00)	(.00)
Subtotal	.00	.00	.00
Less: Adjustment for prior year encumbrances	(.00)	(.00)	--
Budgeted Fund Balance	.00	.00	.00

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 CAPITAL PROJECTS FUNDS - FUND 30

FINAL

Interim Statements Comparing
 Budgeted Revenue with Actual to Date and
 Appropriations with Expenditures and Encumbrances to Date
 (For 2 month period ending August 31, 2016)

REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
CAPITAL PROJECTS FUNDS - FUND 30
Schedule of Revenues
Actual Compared with Estimated
(For 2 month period ending August 31, 2016)

FINAL

Estimated

Actual

Unrealized

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
DEBT SERVICE FUNDS - FUND 40

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FINAL

Interim Balance Sheet
August 2016

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ASSETS AND RESOURCES

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ASSETS:

101 Cash in bank
121 Tax levy receivable
Other current assets

73,770.34
372,077.16
653.00

RESOURCES:

301 Estimated revenues
302 Less revenues
Total assets and resources

443,500.00
(446,500.00)
443,500.50

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LIABILITIES AND FUND EQUITY

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LIABILITIES:

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
DEBT SERVICE FUNDS - FUND 40

Interim Balance Sheet
August 2016

FINAL

FUND BALANCE:

753	Appropriated:		
	Reserve for encumbrances - current year	443,500.00	
754	Reserve for encumbrances - prior year	--	
767	Debt service reserve	--	
608	Add: Increase in debt service reserve	--	
313	Less: W/D from debt service reserve	(-11,111.00)	-11,111.00
751,752,753	Other reserves		--
601	Appropriations	443,500.00	
602	Less: Expenditures	--	
603	Encumbrances	(443,500.00)	--
	Total appropriated		432,389.00
	Unappropriated:		
770	Fund balance, July 1, 2016		11,111.50
303	Budgeted fund balance		--
	Total fund balance		443,500.50
	Total liabilities and fund equity		443,500.50

RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	443,500.00	443,500.00	.00
Revenues	(443,500.00)	(446,500.00)	(-3,000.00)
Subtotal	.00	-3,000.00	3,000.00
Less: Adjustment for prior year encumbrances	(.00)	(.00)	--
Budgeted Fund Balance	.00	-3,000.00	3,000.00

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 DEBT SERVICE FUNDS - FUND 40

FINAL

Interim Statements Comparing
 Budgeted Revenue with Actual to Date and
 Appropriations with Expenditures and Encumbrances to Date
 (For 2 month period ending August 31, 2016)

REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
40-1xxx Revenue from local sources	443,500.00	446,500.00	(OVER)	-3,000.00
40-313 DEBT SERVICE	11,111.00	.00	(UNDER)	11,111.00
Withdrawal from Debt Service Reserve	454,611.00	446,500.00	(UNDER)	8,111.00
TOTAL DEBT SERVICE FUND				
EXPENDITURES	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
40-701-510-XXX REPAYMENT OF DEBT	443,500.00	.00	443,500.00	.00
Repayment of Debt - Regular	443,500.00	.00	443,500.00	.00
TOTAL DEBT SERVICE FUNDS				

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
DEBT SERVICE FUNDS - FUND 40

FINAL

Schedule of Revenues
Actual Compared with Estimated
(For 2 month period ending August 31, 2016)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
40-1210 Revenue from Local Sources			
Local Tax Levy	443,500.00	446,500.00	-3,000.00
40-313 Revenues from State Sources			
Withdrawal from Debt Service Reserve	11,111.00	.00	11,111.00
Total Local Repayment of Debt	454,611.00	446,500.00	8,111.00
TOTAL REPAYMENT OF DEBT	454,611.00	446,500.00	8,111.00

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
DEBT SERVICE FUNDS - FUND 40

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 2 month period ending August 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
DEBT SERVICE FUNDS				
Regular Debt Service	21,500.00	.00	21,500.00	.00
Interest on Bonds	422,000.00	.00	422,000.00	.00
Redemption of Principal	443,500.00	.00	443,500.00	.00
Total Regular Debt Service				
TOTAL DEBT SERVICE FUNDS	443,500.00	.00	443,500.00	.00

40-701-510-834
40-701-510-910