

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

Interim Balance Sheet
 July 2016

FINAL

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	2,554,072.46
116	Investments - Capital reserve account	919,471.79
121	Tax levy receivable	3,812,597.25
	Accounts receivable:	
132	Interfund	-6,560.53
141	Intergovernmental - state	6,468,056.59
142	Intergovernmental - federal	-3,410.99
143	Intergovernmental - other	5,088.65
153	Other	10,760.50
		6,473,934.22
RESOURCES:		
301	Estimated revenues	10,639,397.00
302	Less revenues	(10,534,187.16)
	Total assets and resources	13,865,285.56

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	133,557.97
	Other current liabilities	653.00
	Total liabilities	134,210.97

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMINGTON BOARD OF EDUCATION
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FUND BALANCE:

753	Appropriated:			9,071,972.41
754	Reserve for encumbrances - current year			<u>172,451.24</u>
	Reserve for encumbrances - prior year			
	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	75,000.00		--
764	Maintenance reserve			--
606	Add: Increase in maintenance reserve			--
310	Less: Budgeted w/d maintenance res.		75,000.00	--
765	Tuition reserve account	400,000.00		--
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.		200,000.00	--
755	Bus Adv Revenue Reserved for Fuel Cst			--
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	11,638,064.24		--
601	Appropriations	(403,734.79)		--
602	Less: Expenditures	(9,244,423.65)		--
603	Encumbrances	(9,648,158.44)		--
604	Increase in capital reserve		1,989,905.80	--
	Total appropriated		<u>12,428,801.24</u>	--

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

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Interim Balance Sheet
 July 2016

FUND BALANCE (continued):	
Unappropriated:	
770 Fund balance, July 1, 2016	1,949,639.35
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-inelig.	(21,150.00)
317 Budgeted w/d from cap res-to Debt srv	--
Total fund balance	13,731,074.59
Total liabilities and fund equity	<u>13,865,285.56</u>

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

FINAL

Interim Balance Sheet
July 2016

RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	11,638,064.24	9,648,158.44	1,989,905.80
Revenues	(10,639,397.00)	(10,534,187.16)	(105,209.84)
Subtotal	998,667.24	-886,028.72	1,884,695.96
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	-1,079,629.96	1,884,695.96

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMONTON 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 1 month period ending July 31, 2016)

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	4,166,424.00	(UNDER)	37,773.00
10-3000 From State Sources	6,417,633.00	6,367,633.00	(UNDER)	50,000.00
10-4000 From Federal Sources	17,567.00	130.16	(UNDER)	17,436.84
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	10,534,187.16	(UNDER)	1,152,575.84
EXPENDITURES				
OPERATING BUDGET				
11-100-100-XXX GENERAL CURRENT EXPENSE	2,532,226.52	14,338.76	2,444,487.50	73,400.26
11-200-100-XXX Regular Programs	745,395.00	759.00	743,990.24	645.76
11-230-100-XXX Special Education	7,845.00	.00	7,845.00	.00
11-240-100-XXX Basic Skills/Remedial	2,750.00	.00	97.51	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	.00	22,675.41	12,339.59
11-000-100-XXX School-Sponsored Athletics				
11-000-211-XXX Undistributed Expenditures:				
11-000-211-XXX Tuition	3,325,877.00	2,500.00	2,417,755.02	905,621.98
11-000-213-XXX Attendance and social work services	20,702.00	450.58	16,256.42	3,995.00
11-000-216-XXX Health Services	65,996.00	.00	64,469.62	1,526.38
11-000-217-XXX Speech, OT, PT	133,486.29	.00	123,697.10	9,789.19
11-000-218-XXX Extraordinary services	190,000.00	.00	165,360.00	24,640.00
11-000-219-XXX Guidance	58,920.00	.00	57,420.00	1,500.00
11-000-220-XXX Child Study Teams	254,591.00	5,508.24	240,448.20	8,634.56
11-000-222-XXX Educational Media Services - School Library	138,764.00	6,270.87	114,046.42	18,446.71
11-000-223-XXX Instructional Staff Training Services	88,250.00	.00	72,382.00	15,868.00
11-000-230-XXX General Administration	330,143.45	28,424.42	277,357.59	24,361.44
11-000-240-XXX School Administration	120,369.08	9,673.96	108,489.54	2,205.58
Appropriations				
Expenditures				
Encumbrances				
Available Balance				

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMONTON 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 1 month period ending July 31, 2016)

EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-XXX Central Services	200,662.49	15,063.76	149,419.29	36,179.44
11-000-252-XXX Administrative Information Technology	28,475.62	.00	10,491.88	17,983.74
11-000-26X-XXX Operation and Maintenance of Plant Services	482,129.57	60,289.13	378,911.05	42,929.39
11-000-270-XXX Student Transportation Services	700,939.00	-1,113.90	495,390.95	206,661.95
11-XXX-XXX-2XX Personal Services - Employee Benefits	1,683,007.00	260,967.97	1,047,600.92	374,438.11
Total Undistributed	7,822,312.50	388,035.03	5,739,496.00	1,694,781.47
TOTAL GENERAL CURRENT EXPENSE	11,161,000.54	403,734.79	8,970,953.63	1,786,312.12
12-XXX-XXX-73X Equipment	255,157.70	.00	171,461.18	83,696.52
12-000-4XX-XXX Facilities Acquisition and Construction Services	145,004.00	.00	54,483.84	90,520.16
TOTAL CAPITAL OUTLAY	400,161.70	.00	225,945.02	174,216.68
10-000-100-56X Transfer of Funds to Charter Schools	76,902.00	.00	47,525.00	29,377.00
GENERAL FUND GRAND TOTAL	11,638,064.24	403,734.79	9,244,423.65	1,989,905.80

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

FINAL

Schedule of Revenues
 Actual Compared with Estimated
 (For 1 month period ending July 31, 2016)

	Estimated	Actual	Unrealized
REVENUES FROM LOCAL SOURCES:			
10-1210 Local Tax Levy	4,159,197.00	4,159,197.00	.00
10-1XXX unrestricted Miscellaneous Revenues	45,000.00	7,227.00	37,773.00
Subtotal - Revenues from Local Sources	4,204,197.00	4,166,424.00	37,773.00
Revenues from State Sources			
10-3121 Categorical Transportation Aid	57,738.00	57,738.00	.00
REVENUES FROM STATE SOURCES:			
10-3131 Extraordinary Aid	50,000.00	.00	50,000.00
10-3132 Categorical Special Education Aid	371,383.00	371,383.00	.00
10-3176 Equalization Aid	5,785,597.00	5,785,597.00	.00
10-3177 Categorical Security Aid	135,485.00	135,485.00	.00
10-3182 per Pupil Growth Aid	12,040.00	12,040.00	.00
10-3183 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			
10-4200 Medicaid Reimbursement	17,567.00	130.16	17,436.84
Subtotal - Revenues from Federal Sources	17,567.00	130.16	17,436.84
Budgeted Fund Balance - Operating Budget	626,216.00	.00	626,216.00
10-309 Withdrawal from Capital Reserve-For excess costs	21,150.00	.00	21,150.00
10-311 Withdrawal from Tuition Reserve - For Tuition Adj.	200,000.00	.00	200,000.00
10-311E Withdrawal from Tuition Reserve - Excess over Adj.	200,000.00	.00	200,000.00
TOTAL OPERATING BUDGET	11,686,763.00	10,534,187.16	1,152,575.84

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 1 month period ending July 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
GENERAL CURRENT EXPENSE				
Regular Programs - Instruction				
Kindergarten - Salaries of Teachers	169,420.00	.00	169,420.00	.00
Grades 1-5 - Salaries of Teachers	1,158,045.00	.00	1,158,045.00	.00
Grades 6-8 - Salaries of Teachers	782,621.00	.00	782,621.00	.00
Regular Programs - Home Instruction:				
Salaries of Teachers	3,400.00	.00	3,400.00	.00
Purchased Technical Services	3,400.00	.00	.00	3,400.00
Regular Programs - Undistributed Instruction				
Other Salaries for Instruction	38,091.00	.00	38,091.00	.00
Purchased Professional-Educational services	101,103.00	.00	95,082.45	6,020.55
Purchased Technical Services	20,958.00	1,900.00	19,058.00	.00
Other Purchased Services (400-500 series)	40,200.00	12,428.32	27,771.68	.00
General Supplies	194,988.52	10.44	141,806.00	53,172.08
Textbooks	20,000.00	.00	9,192.37	10,807.63
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,532,226.52	14,338.76	2,444,487.50	73,400.26
SPECIAL EDUCATION - INSTRUCTION				
Learning and/or Language Disabilities:				
Salaries of Teachers	244,050.00	759.00	243,291.00	.00
General Supplies	300.00	.00	156.78	143.22
Total	244,350.00	759.00	243,447.78	143.22
Behavioral Disabilities:				
Salaries of Teachers	50,060.00	.00	50,060.00	.00
Purchased Professional-Educational Services	19,000.00	.00	19,000.00	.00
General Supplies	500.00	.00	.00	500.00
Total	69,560.00	.00	69,060.00	500.00
Multiple Disabilities:				
Salaries of Teachers	158,270.00	.00	158,270.00	.00
Purchased Professional-Educational Services	57,000.00	.00	57,000.00	.00
General Supplies	225.00	.00	225.14	-.14
Total	215,495.00	.00	215,495.14	-.14

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 1 month period ending July 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	300.00	.00	297.32	2.68
Total	205,990.00	.00	205,987.32	2.68
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	759.00	743,990.24	645.76
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	.00	97.51	2,652.49
Total	2,750.00	.00	97.51	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	.00	983.41	1,016.59
11-402-100-800 Other Objects	2,865.00	.00	.00	2,865.00
Total	35,015.00	.00	22,675.41	12,339.59
UNDISTRIBUTED EXPENDITURES				
Instruction				
11-000-100-561 Tuition - Other LEAs Within the State - Regular	1,783,253.00	.00	1,672,880.00	110,373.00
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
TO THE BOARD OF EDUCATION
CLEMENTON BOARD OF EDUCATION
GENERAL FUND - FUND 10**

FINAL

**Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 1 month period ending July 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	352,360.00	.00	324,214.60	28,145.40
11-000-100-566 Tuition - Private Schls/Disabled within State	731,160.00	2,500.00	260,459.42	468,200.58
11-000-100-568 Tuition - State Facilities	57,081.00	.00	.00	57,081.00
Total	3,325,877.00	2,500.00	2,417,755.02	905,621.98
Attendance and Social Work Services				
11-000-211-100 Salaries	5,407.00	450.58	4,956.42	.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	450.58	16,256.42	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	.00	1,289.62	1,026.38
Total	65,996.00	.00	64,469.62	1,526.38
Speech, OT, PT and Related services				
11-000-216-100 Salaries	55,062.00	.00	55,062.00	.00
11-000-216-320 Purchased Professional-Educational Services	74,257.55	.00	65,257.55	9,000.00
11-000-216-600 Supplies and Materials	4,166.74	.00	3,377.55	789.19
Total	133,486.29	.00	123,697.10	9,789.19
Special Education - Extraordinary Services:				
11-000-217-320 Purchased Professional-Educational Services	190,000.00	.00	165,360.00	24,640.00
Total Undist. Expend.-Other Supp.Serv.-Extra.Serv.	190,000.00	.00	165,360.00	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	.00	1,500.00
Total	58,920.00	.00	57,420.00	1,500.00
Child Study Teams				
11-000-219-104 Salaries of Other Professional Staff	200,720.00	1,867.10	198,852.90	.00
11-000-219-105 Salaries of Secretarial and Clerical Assistants	36,371.00	3,641.14	32,729.86	.00

REPORT OF THE CLERK
TO THE BOARD OF EDUCATION
CLEMONTON BOARD OF EDUCATION
GENERAL FUND - FUND 10

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 1 month period ending July 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-219-320	Purchased Professional-Educational Services	.00	8,046.48	5,853.52
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	.00	818.96	2,381.04
	Total	5,508.24	240,448.20	8,634.56
11-000-222-100	Educational Media services - School Library	.00	32,106.00	.00
11-000-222-300	Salaries	6,270.87	68,979.13	.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)	.00	617.36	10,435.64
	Supplies and Materials	.00	114,046.42	18,446.71
	Total	6,270.87	114,046.42	
11-000-223-102	Instructional Staff Training services	.00	65,750.00	4,250.00
11-000-223-500	Salaries of Supervisors of Instruction	.00	6,632.00	11,618.00
	Other Purchased Services (400-500 series)	.00	72,382.00	15,868.00
	Total			
11-000-230-100	Support Services - General Administration	14,280.88	187,451.12	.00
11-000-230-331	Salaries	.00	35,000.00	.00
11-000-230-332	Legal Services	.00	24,338.00	.00
11-000-230-339	Audit Fees	.00	3,000.00	3,000.00
11-000-230-340	Other Purchased Professional Services	4,435.00	.00	660.00
11-000-230-530	Purchased Technical Services	1,325.54	15,957.77	11,849.94
11-000-230-585	Communications/Telephone	.00	.00	3,700.00
11-000-230-585	BOE Other Purchased Services	8,383.00	2,367.24	2,015.00
11-000-230-590	Misc. Purchased Services (400-500 except 530 & 585)	.00	826.51	28.45
11-000-230-610	General Supplies	.00	575.00	575.00
11-000-230-630	BOE In-House Training/Meeting supplies	.00	4,559.00	1,091.00
11-000-230-890	Miscellaneous Expenditures	.00	6,857.95	1,442.05
11-000-230-895	BOE Membership Dues and Fees	28,424.42	277,357.59	24,361.44
	Total			
11-000-240-103	Support Services - School Administration	5,216.16	57,376.84	.00
11-000-240-105	Salaries of Principals/Assistant Principals	4,457.80	49,648.20	.00
	Salaries of Secretarial and Clerical Assistants			

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 1 month period ending July 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-240-600	3,170.08	.00	1,464.50	1,705.58
11-000-240-800	500.00	.00	.00	500.00
Total	120,369.08	9,673.96	108,489.54	2,205.58
Undistributed Expenditures - Central Services				
11-000-251-100	162,118.00	13,509.76	148,608.24	.00
11-000-251-340	36,505.00	1,572.00	650.00	34,283.00
11-000-251-600	800.00	.00	121.56	678.44
11-000-251-890	1,239.49	-18.00	39.49	1,218.00
Total	200,662.49	15,063.76	149,419.29	36,179.44
Undistributed Expenditures - Admin. Info. Technology				
11-000-252-600	28,475.62	.00	10,491.88	17,983.74
Total	28,475.62	.00	10,491.88	17,983.74
11-000-261-420	20,312.00	11,004.00	8,735.00	573.00
11-000-261-610	2,550.00	.00	2,005.39	544.61
Total	22,862.00	11,004.00	10,740.39	1,117.61
Custodial Services				
11-000-262-100	179,292.00	13,074.30	166,217.70	.00
11-000-262-300	166.00	.00	.00	166.00
11-000-262-420	53,329.57	433.07	22,280.98	30,615.52
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	914.85	13,851.91	8,783.24
11-000-262-622	150,000.00	27.41	149,972.59	.00
Total	452,967.57	49,285.13	363,067.68	40,614.76
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	1,300.00	.00	102.98	1,197.02
Security				
11-000-266-100	5,000.00	.00	5,000.00	.00
Total	5,000.00	.00	5,000.00	.00
Total Operation and Maintenance of Plant Services	482,129.57	60,289.13	378,911.05	42,929.39

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 1 month period ending July 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-350	Student Transportation Services			
11-000-270-350	Management Fee-ESC Transportation Programs	28,000.00	20,000.00	8,000.00
11-000-270-503	Contr Serv -Aid in Lieu of Payments - Nonpublic	30,000.00	30,000.00	1,113.90
11-000-270-504	Contr Serv -Aid in Lieu of Payments - Charter Schl	4,420.00	4,000.00	420.00
11-000-270-505	Contr Serv -Aid in Lieu of Payments - Choice Schl	11,008.00	11,000.00	8.00
11-000-270-511	Contracted Services (Home/School) - Vendors	40,000.00	.00	40,000.00
11-000-270-512	Contracted Services (not Home/School) - Vendors	69,511.00	.00	35,120.05
11-000-270-513	Contracted Services (Home/School) -Joint Agreements	63,000.00	.00	63,000.00
11-000-270-517	Contracted Services (Reg. Students) - ESCs	75,000.00	.00	25,000.00
11-000-270-518	Contracted Services (Special Ed) - ESCs	380,000.00	.00	34,000.00
	Total	700,939.00	495,390.95	206,661.95
	UNALLOCATED BENEFITS			
11-000-291-220	Social Security Contributions	68,000.00	64,991.70	142.50
11-000-291-232	T.P.A.F. Contributions - ERIP	28,049.00	.00	28,049.00
11-000-291-241	Other Retirement Contributions - PERS	68,000.00	.00	68,000.00
11-000-291-250	Unemployment Compensation	30,000.00	.00	30,000.00
11-000-291-260	Workmen's Compensation	40,170.00	.00	6,458.00
11-000-291-270	Health Benefits	1,349,713.00	225,557.98	142,545.80
11-000-291-280	Tuition Reimbursement	35,000.00	.00	34,000.00
11-000-291-290	Other Employee Benefits	49,575.00	-1,167.81	50,742.81
11-000-291-299	Unused Sick Payment to Term/Ret Staff	14,500.00	.00	14,500.00
	TOTAL UNALLOCATED BENEFITS	1,683,007.00	1,047,600.92	374,438.11
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,683,007.00	1,047,600.92	374,438.11
	TOTAL UNDISTRIBUTED EXPENDITURES	7,822,312.50	5,739,496.00	1,694,781.47
	TOTAL GENERAL CURRENT EXPENSE	11,161,000.54	8,970,953.63	1,786,312.12
	Undistributed Expenditures:			
12-000-252-730	Admin. Info. Technology	94,087.70	.00	25,569.52
12-000-266-730	Security	161,070.00	.00	58,127.00
	Total Equipment	255,157.70	.00	83,696.52
	Facilities Acquisition and Construction Services			
12-000-400-450	Construction Services	110,000.00	.00	90,520.16

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

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 1 month period ending July 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
12-000-400-896	Assessment for Debt Service on SDA Funding	.00	35,004.00	.00
	Total Facilities Acquisition & Construction Services	.00	54,483.84	90,520.16
	TOTAL CAPITAL OUTLAY EXPENDITURES	.00	225,945.02	174,216.68
10-000-100-56X	Transfer of Funds to Charter Schools	.00	47,525.00	29,377.00
	GENERAL FUND GRAND TOTAL	403,734.79	9,244,423.65	1,989,905.80

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

FINAL

Interim Balance Sheet
 July 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	73,477.63
	Accounts receivable:	
141	Intergovernmental - state	-89,685.01
142	Intergovernmental - federal	144,054.11
153	Other	54,369.10
		<u> </u>
RESOURCES:		
301	Estimated revenues	663,764.54
302	Less revenues	(29,311.00)
	Total assets and resources	634,453.54
		<u>762,300.27</u>

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	27,658.16
481	Deferred revenues	32,024.82
	Other current liabilities	47,025.13
	Total liabilities	106,708.11

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

FINAL

Interim Balance Sheet
July 2016

FUND BALANCE:		
Appropriated:		
753	Reserve for encumbrances - current year	246,451.37
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	663,764.54
602	Less: Expenditures	(8,172.38)
603	Encumbrances	(246,451.37)
	Total fund balance	409,140.79
	Total liabilities and fund equity	655,592.16
		<u>762,300.27</u>

REPORT OF THE CRETARY
TO THE BOARD OF EDUCATION
CLEMINGTON BOARD OF EDUCATION
SPECIAL REVENUE FUNDS - FUND 20

FINAL

Interim Statements Comparing
Budgeted Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date
(For 1 month period ending July 31, 2016)

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:	541,286.54	29,311.00	(UNDER)	511,975.54
TOTAL SPECIAL REVENUE FUNDS	663,764.54	29,311.00	(UNDER)	634,453.54
EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
State Projects:				
Preschool Education Aid	98,421.00	.00	18,099.24	80,321.76
Instruction	24,057.00	.00	.00	24,057.00
Support Services	122,478.00	.00	18,099.24	104,378.76
Total Preschool Education Aid	122,478.00	.00	18,099.24	104,378.76
Federal Projects:				
TITLE I	361,776.39	8,172.38	96,219.41	257,384.60
237	1,972.00	.00	.00	1,972.00
IDEA B	162,838.64	.00	132,132.72	30,705.92
TITLE II A	14,699.51	.00	.00	14,699.51
Total Federal Projects	541,286.54	8,172.38	228,352.13	304,762.03
TOTAL GRANTS AND ENTITLEMENTS	663,764.54	8,172.38	246,451.37	409,140.79

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 1 month period ending July 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	327,106.39	29,311.00	297,795.39
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	541,286.54	29,311.00	511,975.54
TOTAL GRANTS AND ENTITLEMENTS	663,764.54	29,311.00	634,453.54

20-3218

20-4411-4416

20-4451-4455

20-4420-4429

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

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 1 month period ending July 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
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	18,000.00	1,774.00
20-218-100-600 General Supplies	13,907.00	.00	99.24	13,807.76
Total PEA Instruction	98,421.00	.00	18,099.24	80,321.76
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	.00	18,099.24	104,378.76
Total State Projects	122,478.00	.00	18,099.24	104,378.76
Federal Projects				
20-236-XXX-XXX TITLE I	361,776.39	8,172.38	96,219.41	257,384.60
20-237-XXX-XXX 237	1,972.00	.00	.00	1,972.00
20-250-XXX-XXX IDEA B	162,838.64	.00	132,132.72	30,705.92
20-276-XXX-XXX TITLE II A	14,699.51	.00	.00	14,699.51
Total Federal Projects	541,286.54	8,172.38	228,352.13	304,762.03
TOTAL SPECIAL REVENUE FUNDS	663,764.54	8,172.38	246,451.37	409,140.79

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

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FINAL

Interim Balance Sheet
July 2016

ASSETS AND RESOURCES

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

LIABILITIES AND FUND EQUITY

LIABILITIES:

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

Interim Balance Sheet
July 2016

FINAL

FUND BALANCE:

753	Appropriated:		
754	Reserve for encumbrances - current year	--	
	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

Interim Statements Comparing
Budgeted Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date
(For 1 month period ending July 31, 2016)

FINAL

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

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

Schedule of Revenues

Actual Compared with Estimated

(For 1 month period ending July 31, 2016)

Estimated Actual Unrealized

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

FINAL

Interim Balance Sheet
July 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	36,558.92
121	Tax levy receivable	409,288.58
	Other current assets	653.00
RESOURCES:		
301	Estimated revenues	443,500.00
302	Less revenues	(3,000.00)
	Total assets and resources	443,500.50

LIABILITIES AND FUND EQUITY

LIABILITIES:

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

Interim Balance Sheet
July 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	443,500.00		
601	Appropriations			
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 1 month period ending July 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
DEBT SERVICE				
40-313 Withdrawal from Debt Service Reserve	11,111.00	.00	(UNDER)	11,111.00
TOTAL DEBT SERVICE FUND	454,611.00	446,500.00	(UNDER)	8,111.00
EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
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 CLERK
 TO THE BOARD OF EDUCATION
 CLEMENTON BOARD OF EDUCATION
 DEBT SERVICE FUNDS - FUND 40

FINAL

Schedule of Revenues
 Actual Compared with Estimated
 (For 1 month period ending July 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
CLEMONTON BOARD OF EDUCATION
DEBT SERVICE FUNDS - FUND 40

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 1 month period ending July 31, 2016)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
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