

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

DRAFT

Interim Balance Sheet  
 June 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	2,139,859.77
116	Investments - Capital reserve account	719,471.79
	Accounts receivable:	
132	Interfund	-6,560.53
141	Intergovernmental - state	689,646.05
142	Intergovernmental - federal	3,603.88
143	Intergovernmental - other	23,516.65
153	Other	33,192.04
		743,398.09
RESOURCES:		
301	Estimated revenues	10,604,229.00
302	Less revenues	(10,944,807.01)
	Total assets and resources	-340,578.01
		3,262,151.64

LIABILITIES AND FUND EQUITY

LIABILITIES:		
	Other current liabilities	653.00
	Total liabilities	653.00

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

DRAFT

Interim Balance Sheet  
 June 2016

FUND BALANCE (continued):	
309 Budgeted w/d from cap reserve-ineelig.	(21,150.00)
317 Budgeted w/d from cap res-to Debt SRV	--
Total fund balance	<u>3,261,498.64</u>
Total liabilities and fund equity	<u>3,262,151.64</u>

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

DRAFT

Interim Balance Sheet  
 June 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	2,139,859.77
116	Investments - Capital reserve account	719,471.79
	Accounts receivable:	
	Interfund	-6,560.53
132	Intergovernmental - state	689,646.05
141	Intergovernmental - federal	3,603.88
142	Intergovernmental - other	23,516.65
143	Other	33,192.04
153		743,398.09
RESOURCES:		
301	Estimated revenues	10,604,229.00
302	Less revenues	(10,944,807.01)
	Total assets and resources	3,262,151.64

LIABILITIES AND FUND EQUITY

LIABILITIES:		
	Other current liabilities	653.00
	Total liabilities	653.00

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

DRAFT

Interim Balance Sheet  
June 2016

FUND BALANCE (continued):	
309 Budgeted w/d from cap reserve-inelig.	(21,150.00)
317 Budgeted w/d from cap res-to Debt Srv	--
Total fund balance	<u>3,261,498.64</u>
Total liabilities and fund equity	<u>3,262,151.64</u>

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

DRAFT

Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 12 month period ending June 30, 2016)

REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
<b>OPERATING BUDGET</b>				
10-12XX From Local Sources	4,178,079.00	4,486,842.13	(OVER)	-308,763.13
10-3000 From State Sources	6,412,243.00	6,440,172.00	(OVER)	-27,929.00
10-4000 From Federal Sources	13,907.00	17,792.88	(OVER)	-3,885.88
10-303 Budgeted Fund Balance - Operating Budget	426,377.00	.00	(UNDER)	426,377.00
10-309 Withdrawal from Capital Reserve - Excess Costs	21,150.00	.00	(UNDER)	21,150.00
10-311E Withdrawal from Tuition Reserve - Excess over Adj.	200,000.00	.00	(UNDER)	200,000.00
GENERAL FUND GRAND TOTAL	11,251,756.00	10,944,807.01	(UNDER)	306,948.99
<b>EXPENDITURES</b>				
<b>OPERATING BUDGET</b>				
11-1XX-100-XXX GENERAL CURRENT EXPENSE	2,368,977.67	2,197,596.38	31,997.87	139,383.42
11-2XX-100-XXX Regular Programs	786,266.40	731,033.10	20,000.00	35,233.30
11-230-100-XXX Special Education	55,003.50	31,703.15	.00	23,300.35
11-240-100-XXX Basic Skills/Remedial	500.00	92.52	.00	407.48
11-401-100-XXX Bilingual Education	14,753.56	14,684.76	56.52	12.28
11-402-100-XXX School-Sponsored Co/Extra-Curricular Activities	35,359.00	28,002.45	.00	7,356.55
Undistributed Expenditures:				
11-000-100-XXX Tuition	3,514,462.00	3,323,492.39	5,776.97	185,192.64
11-000-211-XXX Attendance and Social work Services	19,256.00	18,755.92	.00	500.08
11-000-213-XXX Health Services	63,711.00	50,834.25	.00	12,876.75
11-000-216-XXX Speech, OT, PT	123,063.00	94,798.18	3,920.91	24,343.91
11-000-217-XXX Extraordinary services	185,000.00	183,408.00	.00	1,592.00
11-000-218-XXX Guidance	56,556.04	56,514.80	.00	41.24
11-000-219-XXX Child Study Teams	238,702.00	233,799.49	1,410.00	3,492.51
11-000-222-XXX Educational Media Services - School Library	107,722.00	74,678.07	4,478.96	28,564.97
11-000-223-XXX Instructional Staff Training Services	2,985.00	594.00	2,000.00	391.00
11-000-230-XXX General Administration	303,845.00	259,655.23	31,233.20	12,956.57
11-000-240-XXX School Administration	145,116.44	142,947.72	1,170.08	998.64
11-000-251-XXX Central Services	198,954.00	194,673.53	39.49	4,240.98

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

DRAFT

Schedule of Revenues  
Actual Compared with Estimated  
(For 12 month period ending June 30, 2016)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
REVENUES FROM LOCAL SOURCES:			
10-1210 Local Tax Levy	4,118,079.00	4,118,079.04	-.04
10-1320 Tuition from Other LEA's within the State	.00	112,822.24	-112,822.24
10-1300 Total Tuition	.00	112,822.24	-112,822.24
10-1XXX Unrestricted Miscellaneous Revenues	60,000.00	255,940.85	-195,940.85
Subtotal - Revenues from Local Sources	4,178,079.00	4,486,842.13	-308,763.13
Revenues from State Sources			
10-3121 Categorical Transportation Aid	57,738.00	61,566.00	-3,828.00
REVENUES FROM STATE SOURCES:			
10-3131 Extraordinary Aid	50,000.00	74,101.00	-24,101.00
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
10-3XXX Other State Aids	12,040.00	12,040.00	.00
Subtotal - Revenues from State Sources	6,412,243.00	6,440,172.00	-27,929.00
Revenues from Federal Sources			
10-4200 Medicaid Reimbursement	13,907.00	17,792.88	-3,885.88
Subtotal - Revenues from Federal Sources	13,907.00	17,792.88	-3,885.88
Budgeted Fund Balance - Operating Budget	426,377.00	.00	426,377.00
10-303 Withdrawal from Capital Reserve-For excess costs	21,150.00	.00	21,150.00
10-309 Withdrawal from Tuition Reserve - Excess over Adj.	200,000.00	.00	200,000.00
10-311E TOTAL OPERATING BUDGET	11,251,756.00	10,944,807.01	306,948.99

REPORT OF THE CLERK  
TO THE BOARD OF EDUCATION  
CLEMONTON 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 12 month period ending June 30, 2016)

DRAFT

REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
OPERATING BUDGET				
10-12XX From Local Sources	4,178,079.00	4,486,842.13	(OVER)	-308,763.13
10-3XXX From State Sources	6,412,243.00	6,440,172.00	(OVER)	-27,929.00
10-4XXX From Federal Sources	13,907.00	17,792.88	(OVER)	-3,885.88
10-303 Budgeted Fund Balance - Operating Budget	426,377.00	.00	(UNDER)	426,377.00
10-309 Withdrawal from Capital Reserve - Excess Costs	21,150.00	.00	(UNDER)	21,150.00
10-311E Withdrawal from Tuition Reserve - Excess over Adj.	200,000.00	.00	(UNDER)	200,000.00
GENERAL FUND GRAND TOTAL	11,251,756.00	10,944,807.01	(UNDER)	306,948.99

EXPENDITURES

	Appropriations	Expenditures	Encumbrances	Available Balance
OPERATING BUDGET				
GENERAL CURRENT EXPENSE				
11-1XX-100-XXX Regular Programs	2,368,977.67	2,197,596.38	31,997.87	139,383.42
11-2XX-100-XXX Special Education	786,266.40	731,033.10	20,000.00	35,233.30
11-230-100-XXX Basic skills/Remedial	55,003.50	31,703.15	.00	23,300.35
11-240-100-XXX Bilingual Education	500.00	92.52	.00	407.48
11-401-100-XXX School-sponsored Co/Extra-Curricular Activities	14,753.56	14,684.76	56.52	12.28
11-402-100-XXX School-sponsored Athletics	35,359.00	28,002.45	.00	7,356.55
Undistributed Expenditures:				
11-000-100-XXX Tuition	3,514,462.00	3,323,492.39	5,776.97	185,192.64
11-000-211-XXX Attendance and Social Work Services	19,256.00	18,755.92	.00	500.08
11-000-213-XXX Health Services	63,711.00	50,834.25	.00	12,876.75
11-000-216-XXX Speech, OT, PT	123,063.00	94,798.18	3,920.91	24,343.91
11-000-217-XXX Extraordinary services	185,000.00	183,408.00	.00	1,592.00
11-000-218-XXX Guidance	56,556.04	56,514.80	.00	41.24
11-000-219-XXX Child Study Teams	238,702.00	233,799.49	1,410.00	3,492.51
11-000-222-XXX Educational Media Services - School Library	107,722.00	74,678.07	4,478.96	28,564.97
11-000-223-XXX Instructional Staff Training Services	2,985.00	594.00	2,000.00	391.00
11-000-230-XXX General Administration	303,845.00	259,655.23	31,233.20	12,956.57
11-000-240-XXX School Administration	145,116.44	142,947.72	1,170.08	998.64
11-000-251-XXX Central Services	198,954.00	194,673.53	39.49	4,240.98

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

DRAFT

**Schedule of Revenues  
Actual Compared with Estimated  
(For 12 month period ending June 30, 2016)**

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
REVENUES FROM LOCAL SOURCES:			
10-1210 Local Tax Levy	4,118,079.00	4,118,079.04	-.04
10-1320 Tuition from Other LEA's within the State	.00	112,822.24	-112,822.24
10-1300 Total Tuition	.00	112,822.24	-112,822.24
10-1XXX Unrestricted Miscellaneous Revenues	60,000.00	255,940.85	-195,940.85
Subtotal - Revenues from Local Sources	4,178,079.00	4,486,842.13	-308,763.13
Revenues from State Sources			
10-3121 Categorical Transportation Aid	57,738.00	61,566.00	-3,828.00
REVENUES FROM STATE SOURCES:			
10-3131 Extraordinary Aid	50,000.00	74,101.00	-24,101.00
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
10-3XXX Other State Aids	12,040.00	12,040.00	.00
Subtotal - Revenues from State Sources	6,412,243.00	6,440,172.00	-27,929.00
Revenues from Federal Sources			
10-4200 Medicaid Reimbursement	13,907.00	17,792.88	-3,885.88
Subtotal - Revenues from Federal Sources	13,907.00	17,792.88	-3,885.88
Budgeted Fund Balance - Operating Budget	426,377.00	.00	426,377.00
10-303 Withdrawal from Capital Reserve-For excess costs	21,150.00	.00	21,150.00
10-309 Withdrawal from Tuition Reserve - Excess over Adj.	200,000.00	.00	200,000.00
10-311E TOTAL OPERATING BUDGET	11,251,756.00	10,944,807.01	306,948.99



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

DRAFT

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-320	Purchased Professional-Educational Services	18,000.00	.00	.00
11-213-100-610	General Supplies	150.00	.00	.35
	Total	128,072.00	.00	7,739.07
11-219-100-101	Home Instruction: Salaries of Teachers	20,000.00	.00	.00
	Total	20,000.00	20,000.00	.00
	TOTAL SPECIAL EDUCATION - INSTRUCTION	786,266.40	20,000.00	35,233.30
11-230-100-101	Basic Skills/Remedial - Instruction Salaries of Teachers	55,003.50	.00	23,300.35
	Total	55,003.50	.00	23,300.35
11-240-100-610	Bilingual Education - Instruction General supplies	500.00	.00	407.48
	Total	500.00	.00	407.48
11-401-100-100	School-sponsored Curricular Activities-Instruction Salaries	11,779.00	.00	.50
11-401-100-500	Purchased Services (300-500 series)	437.00	.00	.00
11-401-100-600	Supplies and Materials	2,537.56	56.52	11.78
	Total	14,753.56	56.52	12.28
11-402-100-100	School-sponsored Athletics - Instruction Salaries	20,242.00	.00	305.00
11-402-100-500	Purchased Services (300-500 series)	8,558.00	.00	5,488.00
11-402-100-600	Supplies and Materials	5,029.00	.00	91.55
11-402-100-800	Other Objects	1,530.00	.00	1,472.00
	Total	35,359.00	28,002.45	7,356.55
	UNDISTRIBUTED EXPENDITURES			
11-000-100-561	Instruction Tuition - Other LEAs within the state - Regular	2,290,681.00	2,227,150.55	62,322.43
11-000-100-562	Tuition - Other LEAs within the state - Special	16,038.00	15,974.30	63.70
11-000-100-563	Tuition - County Voc school Districts - Regular	156,876.00	156,876.00	.00

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

DRAFT

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-219-600	Supplies and Materials	428.56	.00	71.44
	Total	233,799.49	1,410.00	3,492.51
11-000-222-100	Educational Media services - school Library	20,950.37	.00	3,544.63
11-000-222-300	Salaries	46,350.00	.00	20,045.00
11-000-222-500	Purchased Professional and Technical Services	3,959.51	.00	4,931.58
11-000-222-600	Other Purchased Services (400-500 series)	3,418.19	4,478.96	43.76
	Supplies and Materials	74,678.07	4,478.96	28,564.97
	Total	107,722.00		
11-000-223-500	Instructional Staff Training services	594.00	2,000.00	391.00
	Other Purchased Services (400-500 series)	594.00	2,000.00	391.00
	Total	1,188.00	4,000.00	782.00
11-000-230-100	Support Services - General Administration	149,225.28	21,235.80	.92
11-000-230-331	Salaries	35,032.05	9,282.95	.00
11-000-230-332	Legal Services	19,600.00	.00	144.00
11-000-230-339	Audit Fees	1,514.00	.00	1,008.04
11-000-230-340	Other Purchased Professional Services	4,673.33	.00	276.67
11-000-230-530	Purchased Technical Services	26,394.95	89.25	1,354.80
11-000-230-530	Communications/Telephone	1,119.91	.00	3,919.09
11-000-230-585	BOE Other Purchased Services	9,175.72	70.24	4,454.04
11-000-230-590	Misc. Purchased Services (400-500 except 530 & 585)	306.46	554.96	16.54
11-000-230-610	General Supplies	285.00	.00	290.00
11-000-230-630	BOE In-House Training/Meeting supplies	5,721.00	.00	75.42
11-000-230-890	Miscellaneous Expenditures	6,682.95	.00	1,417.05
11-000-230-895	BOE Membership Dues and Fees	259,655.23	31,233.20	12,956.57
	Total	303,845.00		
11-000-240-103	Support Services - School Administration	88,486.72	.00	997.72
11-000-240-105	Salaries of Principals/Assistant Principals	52,180.08	.00	.92
11-000-240-600	Salaries of Secretarial and Clerical Assistants	2,280.92	1,170.08	.00
	Supplies and Materials	142,947.72	1,170.08	998.64
	Total	183,895.44	2,340.16	1,000.68
11-000-251-100	Undistributed Expenditures - Central Services	158,674.00	.00	.00
	Salaries			

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

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2016)

DRAFT

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-320	Purchased Professional-Educational Services	18,000.00	.00	.00
11-213-100-610	General supplies	149.65	.00	.35
	Total	120,332.93	.00	7,739.07
11-219-100-101	Home Instruction:			
	Salaries of Teachers	.00	20,000.00	.00
	Total	.00	20,000.00	.00
	TOTAL SPECIAL EDUCATION - INSTRUCTION	731,033.10	20,000.00	35,233.30
11-230-100-101	Basic Skills/Remedial - Instruction			
	Salaries of Teachers	55,003.50	.00	23,300.35
	Total	55,003.50	.00	23,300.35
11-240-100-610	Bilingual Education - Instruction			
	General supplies	500.00	.00	407.48
	Total	500.00	.00	407.48
	School-Sponsored Cocurricular Activities-Instruction			
11-401-100-100	Salaries	11,779.00	.00	.50
11-401-100-500	Purchased services (300-500 series)	437.00	.00	.00
11-401-100-600	Supplies and Materials	2,537.56	56.52	11.78
	Total	14,753.56	56.52	12.28
11-402-100-100	School-Sponsored Athletics - Instruction			
	Salaries	20,242.00	.00	305.00
11-402-100-500	Purchased services (300-500 series)	8,558.00	.00	5,488.00
11-402-100-600	Supplies and Materials	5,029.00	.00	91.55
11-402-100-800	Other Objects	1,530.00	.00	1,472.00
	Total	35,359.00	.00	7,356.55
	UNDISTRIBUTED EXPENDITURES			
	Instruction			
11-000-100-561	Tuition - Other LEAs within the State - Regular	2,227,150.55	1,208.02	62,322.43
11-000-100-562	Tuition - Other LEAs within the State - Special	15,974.30	.00	63.70
11-000-100-563	Tuition - County Voc School Districts - Regular	156,876.00	.00	.00

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

DRAFT

**Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2016)**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-219-600 Supplies and Materials	500.00	428.56	.00	71.44
Total	238,702.00	233,799.49	1,410.00	3,492.51
11-000-222-100 Educational Media Services - School Library	24,495.00	20,950.37	.00	3,544.63
Salaries	66,395.00	46,350.00	.00	20,045.00
Purchased Professional and Technical Services	8,891.09	3,959.51	.00	4,931.58
Other Purchased Services (400-500 series)	7,940.91	3,418.19	4,478.96	43.76
Supplies and Materials	107,722.00	74,678.07	4,478.96	28,564.97
Total				
11-000-223-500 Instructional Staff Training Services	2,985.00	594.00	2,000.00	391.00
Other Purchased Services (400-500 series)	2,985.00	594.00	2,000.00	391.00
Total				
11-000-230-100 Support Services - General Administration	170,462.00	149,225.28	21,235.80	.92
Salaries	44,315.00	35,032.05	9,282.95	.00
Legal Services	19,744.00	19,600.00	.00	144.00
Audit Fees	2,522.04	1,514.00	.00	1,008.04
Other Purchased Professional Services	4,950.00	4,673.33	.00	276.67
Purchased Technical Services	27,839.00	26,394.95	89.25	1,354.80
Communications/Telephone	5,039.00	1,119.91	.00	3,919.09
BOE Other Purchased Services	13,700.00	9,175.72	70.24	4,454.04
Misc. Purchased Services (400-500 except 530 & 585)	877.96	306.46	554.96	16.54
General Supplies	575.00	285.00	.00	290.00
BOE In-House Training/Meeting Supplies	5,721.00	5,645.58	.00	75.42
Miscellaneous Expenditures	8,100.00	6,682.95	.00	1,417.05
BOE Membership Dues and Fees	303,845.00	259,655.23	31,233.20	12,956.57
Total				
11-000-240-103 Support Services - School Administration	89,484.44	88,486.72	.00	997.72
Salaries of Principals/Assistant Principals	52,181.00	52,180.08	.00	.92
Salaries of Secretarial and Clerical Assistants	3,451.00	2,280.92	1,170.08	.00
Supplies and Materials	145,116.44	142,947.72	1,170.08	998.64
Total				
11-000-251-100 Undistributed Expenditures - Central Services	158,674.00	158,674.00	.00	.00
Salaries				

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

DRAFT

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-505	11,008.00	11,008.00	.00	.00
11-000-270-511	3,000.00	3,000.00	.00	.00
11-000-270-512	89,513.00	55,823.07	33,689.00	.93
11-000-270-513	70,000.00	67,817.05	.00	2,182.95
11-000-270-517	94,000.00	92,048.03	.00	1,951.97
11-000-270-518	323,002.00	308,334.14	.00	14,667.86
Total	645,927.00	571,639.78	34,573.00	39,714.22
UNALLOCATED BENEFITS.				
11-000-291-220	71,000.00	37,051.56	1,470.61	32,477.83
11-000-291-232	28,049.00	27,844.69	.00	204.31
11-000-291-241	65,000.00	62,765.00	.00	2,235.00
11-000-291-250	30,000.00	5,878.88	24,121.12	.00
11-000-291-260	39,000.00	39,000.00	.00	.00
11-000-291-270	1,299,392.00	1,156,344.15	.00	143,047.85
11-000-291-280	15,500.00	4,000.00	.00	11,500.00
11-000-291-290	56,766.00	56,765.77	.00	.23
11-000-291-299	8,500.00	.00	.00	8,500.00
TOTAL UNALLOCATED BENEFITS	1,613,207.00	1,389,650.05	25,591.73	197,965.22
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,613,207.00	1,389,650.05	25,591.73	197,965.22
TOTAL UNDISTRIBUTED EXPENDITURES	7,679,862.98	7,020,984.35	125,117.12	533,761.51
TOTAL GENERAL CURRENT EXPENSE	10,940,723.11	10,024,096.71	177,171.51	739,454.89
Undistributed Expenditures:				
12-000-252-730	81,835.00	18,907.00	62,927.70	.30
12-000-266-730	61,072.00	.00	61,070.00	2.00
12-000-300-730	17,000.00	17,000.00	.00	.00
Total Equipment	159,907.00	35,907.00	123,997.70	2.30
Facilities Acquisition and Construction Services				
12-000-400-334	10,000.00	4,768.30	.00	5,231.70
12-000-400-450	70,000.00	42,260.00	.00	27,740.00
12-000-400-896	35,004.00	35,004.00	.00	.00
Total Facilities Acquisition & Construction Services	115,004.00	82,032.30	.00	32,971.70
TOTAL CAPITAL OUTLAY EXPENDITURES	274,911.00	117,939.30	123,997.70	32,974.00

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

DRAFT

Interim Balance Sheet  
June 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	<u>43,129.71</u>
	Accounts receivable:	
141	Intergovernmental -- state	<u>--80,067.71</u>
142	Intergovernmental -- federal	<u>144,054.11</u>
153	Other	<u>63,986.40</u>
RESOURCES:		
301	Estimated revenues	<u>613,241.05</u>
302	Less revenues	<u>(487,419.70)</u>
	Total assets and resources	<u>125,821.35</u>
		<u>232,937.46</u>

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	<u>-7,606.99</u>
481	Deferred revenues	<u>32,024.82</u>
	Other current liabilities	<u>47,025.13</u>
	Total liabilities	<u>71,442.96</u>

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

DRAFT

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-505	Contr Serv -Aid in Lieu of Payments - Choice Schl	11,008.00	.00	.00
11-000-270-511	Contracted Services (Home/School) - Vendors	3,000.00	.00	.00
11-000-270-512	Contracted Services (not Home/School) - Vendors	89,513.00	33,689.00	.93
11-000-270-513	Contracted Services (Home/School) -Joint Agreements	70,000.00	.00	2,182.95
11-000-270-517	Contracted Services (Reg. Students) - ESCS	94,000.00	.00	1,951.97
11-000-270-518	Contracted Services (Special Ed) - ESCS	323,002.00	.00	14,667.86
	Total	645,927.00	34,573.00	39,714.22
UNALLOCATED BENEFITS				
11-000-291-220	Social Security Contributions	71,000.00	1,470.61	32,477.83
11-000-291-232	T.P.A.F. Contributions - ERIIP	28,049.00	.00	204.31
11-000-291-241	Other Retirement Contributions - PERS	65,000.00	.00	2,235.00
11-000-291-250	Unemployment Compensation	30,000.00	24,121.12	.00
11-000-291-260	Workmen's Compensation	39,000.00	.00	.00
11-000-291-270	Health Benefits	1,299,392.00	1,156,344.15	143,047.85
11-000-291-280	Tuition Reimbursement	15,500.00	4,000.00	11,500.00
11-000-291-290	Other Employee Benefits	56,766.00	56,765.77	.23
11-000-291-299	Unused Sick Payment to Term/Ret Staff	8,500.00	.00	8,500.00
	TOTAL UNALLOCATED BENEFITS	1,613,207.00	25,591.73	197,965.22
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,613,207.00	25,591.73	197,965.22
	TOTAL UNDISTRIBUTED EXPENDITURES	7,679,862.98	125,117.12	533,761.51
	TOTAL GENERAL CURRENT EXPENSE	10,940,723.11	177,171.51	739,454.89
Undistributed Expenditures:				
12-000-252-730	Admin. Info. Technology	81,835.00	18,907.00	.30
12-000-266-730	Security	61,072.00	.00	2.00
12-000-300-730	Non-Instructional Services	17,000.00	.00	.00
	Total Equipment	159,907.00	123,997.70	2.30
Facilities Acquisition and Construction Services				
12-000-400-334	Architectural/Engineering Services	10,000.00	4,768.30	5,231.70
12-000-400-450	Construction Services	70,000.00	42,260.00	27,740.00
12-000-400-896	Assessment for Debt Service on SDA Funding	35,004.00	35,004.00	.00
	Total Facilities Acquisition & Construction Services	115,004.00	82,032.30	32,971.70
	TOTAL CAPITAL OUTLAY EXPENDITURES	274,911.00	123,997.70	32,974.00

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

DRAFT

Interim Balance Sheet  
 June 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	43,129.71
	Accounts receivable:	
141	Intergovernmental - state	-80,067.71
142	Intergovernmental - federal	144,054.11
153	Other	--
		63,986.40
RESOURCES:		
301	Estimated revenues	613,241.05
302	Less revenues	(487,419.70)
	Total assets and resources	125,821.35
		232,937.46

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	-7,606.99
481	Deferred revenues	32,024.82
	Other current liabilities	47,025.13
	Total liabilities	71,442.96



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

DRAFT

Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 12 month period ending June 30, 2016)

REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
SPECIAL REVENUE FUNDS				
From state sources:	104,992.00	104,992.00		.00
From federal sources:	508,249.05	382,427.70	(UNDER)	125,821.35
TOTAL SPECIAL REVENUE FUNDS	613,241.05	487,419.70	(UNDER)	125,821.35
<b>EXPENDITURES</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>
State Projects:				
Preschool Education Aid	81,708.00	81,640.45	67.55	.00
Instruction	23,284.00	23,284.00	.00	.00
Support Services	104,992.00	104,924.45	67.55	.00
Total Preschool Education Aid	104,992.00	104,924.45	67.55	.00
Total State Projects	417,077.26	292,851.95	35,605.60	88,619.71
Federal Projects:				
TITLE I	1,972.00	.00	.00	1,972.00
237	130,545.00	95,315.36	.00	35,229.64
IDEA B	300.00	300.00	.00	.00
RACE TO THE TOP 2013	549,894.26	388,467.31	35,605.60	125,821.35
Total Federal Projects	654,886.26	493,391.76	35,673.15	125,821.35
TOTAL GRANTS AND ENTITLEMENTS				

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 12 month period ending June 30, 2016)

DRAFT

	Appropriations	Expenditures	Encumbrances	Available Balance
STATE PROJECTS - PRESCHOOL EDUCATION AID				
Instruction				
20-218-100-101 Salaries of Teachers	62,680.00	62,680.00	.00	.00
20-218-100-500 Other Purchased Services (400-500 series)	18,000.00	18,000.00	.00	.00
20-218-100-600 General Supplies	1,028.00	960.45	67.55	.00
Total PEA Instruction	81,708.00	81,640.45	67.55	.00
Support Services				
20-218-200-200 Personal Services - Employee Benefits	23,284.00	23,284.00	.00	.00
Total Support Services	23,284.00	23,284.00	.00	.00
TOTAL PRESCHOOL EDUCATION AID	104,992.00	104,924.45	67.55	.00
Total State Projects	104,992.00	104,924.45	67.55	.00
Federal Projects				
TITLE I	417,077.26	292,851.95	35,605.60	88,619.71
20-236-XXX-XXX	1,972.00	.00	.00	1,972.00
20-237-XXX-XXX	130,545.00	95,315.36	.00	35,229.64
IDEA B	300.00	300.00	.00	.00
RACE TO THE TOP 2013	549,894.26	388,467.31	35,605.60	125,821.35
Total Federal Projects	654,886.26	493,391.76	35,673.15	125,821.35
TOTAL SPECIAL REVENUE FUNDS				

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

DRAFT

Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 12 month period ending June 30, 2016)

REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
SPECIAL REVENUE FUNDS				
20-3XXX From state sources:	104,992.00	104,992.00		.00
20-4XXX From federal sources:	508,249.05	382,427.70	(UNDER)	125,821.35
TOTAL SPECIAL REVENUE FUNDS	613,241.05	487,419.70	(UNDER)	125,821.35
<b>EXPENDITURES</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>
State Projects:				
Preschool Education Aid	81,708.00	81,640.45	67.55	.00
Instruction	23,284.00	23,284.00	.00	.00
Support Services	104,992.00	104,924.45	67.55	.00
Total Preschool Education Aid	104,992.00	104,924.45	67.55	.00
Federal Projects:				
TITLE I	417,077.26	292,851.95	35,605.60	88,619.71
237	1,972.00	.00	.00	1,972.00
IDEA B	130,545.00	95,315.36	.00	35,229.64
RACE TO THE TOP 2013	300.00	300.00	.00	.00
Total Federal Projects	549,894.26	388,467.31	35,605.60	125,821.35
TOTAL GRANTS AND ENTITLEMENTS	654,886.26	493,391.76	35,673.15	125,821.35

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

DRAFT

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2016)

	<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	62,680.00	62,680.00	.00	.00
20-218-100-500 Other Purchased Services (400-500 series)	18,000.00	18,000.00	.00	.00
20-218-100-600 General Supplies	1,028.00	960.45	67.55	.00
Total PEA Instruction	81,708.00	81,640.45	67.55	.00
Support Services				
20-218-200-200 Personal Services - Employee Benefits	23,284.00	23,284.00	.00	.00
Total Support Services	23,284.00	23,284.00	.00	.00
TOTAL PRESCHOOL EDUCATION AID	104,992.00	104,924.45	67.55	.00
Total State Projects	104,992.00	104,924.45	67.55	.00
Federal Projects				
20-236-XXX-XXX TITLE I	417,077.26	292,851.95	35,605.60	88,619.71
20-237-XXX-XXX 237	1,972.00	.00	.00	1,972.00
20-250-XXX-XXX IDEA B	130,545.00	95,315.36	.00	35,229.64
20-290-XXX-XXX RACE TO THE TOP 2013	300.00	300.00	.00	.00
Total Federal Projects	549,894.26	388,467.31	35,605.60	125,821.35
TOTAL SPECIAL REVENUE FUNDS	654,886.26	493,391.76	35,673.15	125,821.35

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

DRAFT

Interim Balance Sheet  
June 2016

FUND BALANCE:

753	Appropriated:	--	
	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, 2015	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

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
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

Schedule of Revenues  
Actual Compared with Estimated  
(For 12 month period ending June 30, 2016)

Estimated                      Actual                      Unrealized

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

DRAFT

Interim Balance Sheet  
June 2016

FUND BALANCE:

753	Appropriated:		
	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, 2015		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

DRAFT

Schedule of Revenues  
Actual Compared with Estimated  
(For 12 month period ending June 30, 2016)

Estimated                      Actual                      Unrealized



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

Interim Balance Sheet  
June 2016

DRAFT

FUND BALANCE:

753	Appropriated:			
754	Reserve for encumbrances - current year			--
767	Reserve for encumbrances - prior year			--
608	debt service reserve	--		
313	Add: Increase in debt service reserve	--		
751,752,753	Less: w/D from debt service reserve	(-11,111.00)		-11,111.00
601	other reserves			
602	Appropriations	443,500.00		
603	Less: Expenditures			
	Encumbrances	(443,499.50)		.50
	Total appropriated	--		-11,110.50
770	Unappropriated:			
303	Fund balance, July 1, 2015			11,111.00
	Budgeted fund balance			--
	Total fund balance			.50
	Total liabilities and fund equity			.50

RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	443,500.00	443,499.50	.50
Revenues	(432,389.00)	(432,389.00)	(.00)
subtotal	11,111.00	11,110.50	.50
Less: Adjustment for prior year encumbrances	(.00)	(.00)	--
Budgeted Fund Balance	11,111.00)	11,110.50)	.50

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

DRAFT

Schedule of Revenues  
 Actual Compared with Estimated  
 (For 12 month period ending June 30, 2016)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
40-1210 Revenue from Local Sources	432,389.00	432,389.00	.00
Local Tax Levy			
40-313 Revenues from State Sources	11,111.00	.00	11,111.00
Withdrawal from Debt Service Reserve	443,500.00	432,389.00	11,111.00
Total Local Repayment of Debt	443,500.00	432,389.00	11,111.00
TOTAL REPAYMENT OF DEBT			

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

Interim Balance Sheet  
June 2016

DRAFT

FUND BALANCE:

	Appropriated:		
753	Reserve for encumbrances - current year	--	--
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	(443,499.50)	.50
	Total appropriated	--	-11,110.50
	Unappropriated:		
770	Fund balance, July 1, 2015		11,111.00
303	Budgeted fund balance		--
	Total fund balance		.50
	Total liabilities and fund equity		<u>.50</u>

RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	443,500.00	443,499.50	.50
Revenues	(432,389.00)	(432,389.00)	(.00)
Subtotal	11,111.00	11,110.50	.50
Less: Adjustment for prior year encumbrances	(.00)	(.00)	--
Budgeted Fund Balance	11,111.00	11,110.50	.50

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

DRAFT

Schedule of Revenues  
 Actual Compared with Estimated  
 (For 12 month period ending June 30, 2016)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
40-1210 Revenue from Local Sources			
Local Tax Levy	432,389.00	432,389.00	.00
40-313 Revenues from State Sources			
Withdrawal from Debt Service Reserve	11,111.00	.00	11,111.00
Total Local Repayment of Debt	443,500.00	432,389.00	11,111.00
TOTAL REPAYMENT OF DEBT	443,500.00	432,389.00	11,111.00