

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

FINAL

Interim Balance Sheet
 November 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	2,719,442.34
116	Investments - Capital reserve account	1,098,321.79
121	Tax levy receivable	2,425,692.07
	Accounts receivable:	
132	Interfund	-6,560.53
141	Intergovernmental - state	4,625,409.86
142	Intergovernmental - federal	-3,410.99
143	Intergovernmental - other	5,088.65
153	Other	10,760.50
		4,631,287.49
RESOURCES:		
301	Estimated revenues	10,639,397.00
302	Less revenues	(10,593,446.64)
	Total assets and resources	45,950.36
		10,920,694.05

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	85,045.23
	Other current liabilities	653.00
	Total liabilities	85,698.23

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

FINAL

Interim Balance Sheet
 November 2016

FUND BALANCE:		
753	Appropriated:	
754	Reserve for encumbrances - current year	7,026,236.83
	Reserve for encumbrances - prior year	<u>182.67</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	<u>75,000.00</u>
606	Add: Increase in maintenance reserve	--
310	Less: Budgeted w/d maintenance res.	--
765	Tuition reserve account	<u>400,000.00</u>
311	Less: Budgeted w/d tuition reserve	<u>(-400,000.00)</u>
766	Current expense emergency reserve	<u>200,000.00</u>
607	Add: Increase curr. exp. emer. res.	--
312	Less: w/d from curr. exp. emer.res.	--
755	Bus Adv Revenue Reserved for Fuel Cst	<u>200,000.00</u>
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	<u>11,638,064.24</u>
601	Appropriations	
602	Less: Expenditures	<u>(3,299,813.56)</u>
603	Encumbrances	<u>(7,026,419.50)</u>
604	Increase in capital reserve	<u>1,311,831.18</u>
	Total appropriated	<u>9,532,722.47</u>

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

FINAL

Interim Balance Sheet
 November 2016

FUND BALANCE (continued):

770	Unappropriated:	
771	Fund balance, July 1, 2016	1,949,639.35
772	Designated fund balance	--
303	ARRA/SEMI for next year	--
307	Budgeted fund balance	(626,216.00)
309	Budgeted w/d from cap res local	--
317	Budgeted w/d from cap reserve-inelig.	(21,150.00)
	Budgeted w/d from cap res-to Debt Srv	--
	Total fund balance	10,834,995.82
	Total liabilities and fund equity	<u>10,920,694.05</u>

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

FINAL

Interim Balance Sheet
November 2016

RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	11,638,064.24	10,326,233.06	1,311,831.18
Revenues	(10,639,397.00)	(10,593,446.64)	(45,950.36)
Subtotal	998,667.24	-267,213.58	1,265,880.82
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	-460,814.82	1,265,880.82

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 5 month period ending November 30, 2016)

REVENUES/SOURCES OF FUNDS	Budgeted <u>Estimated</u>	Actual to <u>Date</u>	Note: Over or <u>(Under)</u>	Unrealized <u>Balance</u>
OPERATING BUDGET				
From Local Sources	4,204,197.00	4,224,093.53	(OVER)	-19,896.53
From State Sources	6,417,633.00	6,367,633.00	(UNDER)	50,000.00
From Federal Sources	17,567.00	1,720.11	(UNDER)	15,846.89
Budgeted Fund Balance - Operating Budget	626,216.00	.00	(UNDER)	626,216.00
Withdrawal from Capital Reserve - Excess Costs	21,150.00	.00	(UNDER)	21,150.00
Withdrawal from Tuition Reserve - Tuition Adjust.	200,000.00	.00	(UNDER)	200,000.00
Withdrawal from Tuition Reserve - Excess over Adj.	200,000.00	.00	(UNDER)	200,000.00
GENERAL FUND GRAND TOTAL	11,686,763.00	10,593,446.64	(UNDER)	1,093,316.36

EXPENDITURES

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	Available <u>Balance</u>
OPERATING BUDGET				
GENERAL CURRENT EXPENSE				
Regular Programs	2,532,226.52	801,617.92	1,669,194.12	61,414.48
Special Education	745,395.00	199,767.83	544,996.52	630.65
Basic Skills/Remedial	7,845.00	7,836.21	8.79	.00
Bilingual Education	2,750.00	85.28	12.23	2,652.49
School-Sponsored Co/Extra-Curricular Activities	15,456.52	870.29	12,078.78	2,507.45
School-Sponsored Athletics	35,015.00	5,394.41	18,683.32	10,937.27
Undistributed Expenditures:				
Tuition	3,325,877.00	617,813.14	2,255,891.76	452,172.10
Attendance and Social Work Services	20,702.00	2,752.90	15,727.72	2,221.38
Health Services	65,996.00	18,810.93	46,162.48	1,022.59
Speech, OT, PT	133,486.29	29,902.98	93,542.12	10,041.19
Extraordinary services	190,000.00	50,281.57	115,078.43	24,640.00
Guidance	58,920.00	17,679.00	40,278.00	963.00
Child Study Teams	254,591.00	82,190.21	164,824.79	7,576.00
Educational Media Services - School Library	138,764.00	51,496.59	68,820.01	18,447.40
Instructional Staff Training Services	88,250.00	27,027.00	47,625.00	13,598.00
General Administration	330,143.45	121,288.26	187,029.83	21,825.36
School Administration	120,369.08	49,834.78	68,452.71	2,081.59

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 CLEMENTON 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 5 month period ending November 30, 2016)

EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-XXX Central Services	200,662.49	89,920.30	106,714.02	4,028.17
11-000-252-XXX Administrative Information Technology	28,475.62	9,828.75	1,306.01	17,340.86
11-000-26X-XXX Operation and Maintenance of Plant Services	482,129.57	187,085.63	258,992.09	36,051.85
11-000-270-XXX Student Transportation Services	700,939.00	149,123.48	504,161.12	47,654.40
11-XXX-XXX-2XX Personal Services - Employee Benefits	1,683,007.00	566,995.47	726,445.65	389,565.88
Total Undistributed	7,822,312.50	2,072,030.99	4,701,051.74	1,049,229.77
TOTAL GENERAL CURRENT EXPENSE	11,161,000.54	3,087,602.93	6,946,025.50	1,127,372.11
12-XXX-XXX-73X Equipment	255,157.70	119,345.79	.00	135,811.91
12-000-4XX-XXX Facilities Acquisition and Construction Services	145,004.00	61,352.84	35,004.00	48,647.16
TOTAL CAPITAL OUTLAY	400,161.70	180,698.63	35,004.00	184,459.07
10-000-100-56X Transfer of Funds to Charter Schools	76,902.00	31,512.00	45,390.00	.00
GENERAL FUND GRAND TOTAL	11,638,064.24	3,299,813.56	7,026,419.50	1,311,831.18

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

FINAL

Schedule of Revenues
Actual Compared with Estimated
(For 5 month period ending November 30, 2016)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
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	64,896.53	-19,896.53
Subtotal - Revenues from Local Sources	4,204,197.00	4,224,093.53	-19,896.53
Revenues from State Sources	57,738.00	57,738.00	.00
10-3121 Categorical Transportation Aid			
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	17,567.00	1,720.11	15,846.89
10-4200 Medicaid Reimbursement	17,567.00	1,720.11	15,846.89
Subtotal - Revenues from Federal Sources			
Budgeted Fund Balance - Operating Budget	626,216.00	.00	626,216.00
10-303 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	10,593,446.64	1,093,316.36

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 5 month period ending November 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
GENERAL CURRENT EXPENSE				
Regular Programs - Instruction				
Kindergarten - Salaries of Teachers	169,420.00	53,868.00	115,552.00	.00
Grades 1-5 - Salaries of Teachers	1,158,045.00	336,419.07	821,625.93	.00
Grades 6-8 - Salaries of Teachers	782,621.00	213,480.30	569,140.70	.00
Regular Programs - Home Instruction:				
Salaries of Teachers	3,400.00	345.00	3,055.00	.00
Purchased Technical Services	3,400.00	168.75	711.00	2,520.25
Regular Programs - Undistributed Instruction				
Other Salaries for Instruction	38,091.00	10,981.06	27,109.94	.00
Purchased Professional-Educational Services	101,103.00	18,175.66	76,906.79	6,020.55
Purchased Technical Services	20,958.00	10,887.00	10,071.00	.00
Other Purchased Services (400-500 series)	40,200.00	19,078.60	21,121.40	.00
General Supplies	194,988.52	129,022.11	23,900.36	42,066.05
Textbooks	20,000.00	9,192.37	.00	10,807.63
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,532,226.52	801,617.92	1,669,194.12	61,414.48
SPECIAL EDUCATION - INSTRUCTION				
Learning and/or Language Disabilities:				
Salaries of Teachers	244,050.00	66,727.06	177,322.94	.00
General Supplies	300.00	156.78	.00	143.22
Total	244,350.00	66,883.84	177,322.94	143.22
Behavioral Disabilities:				
Salaries of Teachers	50,060.00	15,052.50	35,007.50	.00
Purchased Professional-Educational Services	19,000.00	3,894.96	15,105.04	.00
General Supplies	500.00	.00	47.54	452.46
Total	69,560.00	18,947.46	50,160.08	452.46
Multiple Disabilities:				
Salaries of Teachers	158,270.00	45,388.50	112,881.50	.00
Purchased Professional-Educational Services	57,000.00	.00	57,000.00	.00
General Supplies	225.14	225.14	.00	.00
Total	215,495.14	45,613.64	169,881.50	.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 5 month period ending November 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
Resource Room/Resource Center				
11-213-100-101 Salaries of Teachers	205,690.00	68,058.00	137,632.00	.00
11-213-100-610 General Supplies	299.86	264.89	.00	34.97
Total	205,989.86	68,322.89	137,632.00	34.97
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	199,767.83	544,996.52	630.65
Basic Skills/Remedial - Instruction				
11-230-100-101 Salaries of Teachers	7,845.00	7,836.21	8.79	.00
Total	7,845.00	7,836.21	8.79	.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	485.29	64.78	2,506.45
Total	15,456.52	870.29	12,078.78	2,507.45
School-Sponsored Athletics - Instruction				
11-402-100-100 Salaries	20,642.00	3,765.00	16,877.00	.00
11-402-100-500 Purchased Services (300-500 series)	9,508.00	631.00	1,245.00	7,632.00
11-402-100-600 Supplies and Materials	2,000.00	998.41	561.32	440.27
11-402-100-800 Other Objects	2,865.00	.00	.00	2,865.00
Total	35,015.00	5,394.41	18,683.32	10,937.27
UNDISTRIBUTED EXPENDITURES				
Instruction				
11-000-100-561 Tuition - Other LEAs Within the State - Regular	1,783,253.00	522,455.74	1,200,243.26	60,554.00
11-000-100-562 Tuition - Other LEAs Within the State - Special	307,847.00	22,453.00	277,365.00	8,029.00

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

1/27/2017 3:21:24 PM
Page 10 of 28

FINAL

Statement of Appropriations

**Compared with Expenditures and Encumbrances
(For 5 month period ending November 30, 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	40,614.90	344,482.90	27,262.20
11-000-100-566 Tuition - Private Schls/Disabled within State	602,160.00	59,289.50	433,800.60	109,069.90
11-000-100-568 Tuition - State Facilities	57,081.00	-27,000.00	.00	84,081.00
Total	3,325,877.00	617,813.14	2,255,891.76	452,172.10
Attendance and Social work Services				
11-000-211-100 Salaries	5,407.00	2,252.90	3,154.10	.00
11-000-211-300 Purchased Professional and Technical Services	14,795.00	500.00	12,573.62	1,721.38
11-000-211-600 Supplies and Materials	500.00	.00	.00	500.00
Total	20,702.00	2,752.90	15,727.72	2,221.38
Health Services				
11-000-213-100 Salaries	53,980.00	16,194.00	37,786.00	.00
11-000-213-300 Purchased Professional and Technical Services	9,700.00	837.00	8,363.00	500.00
11-000-213-600 Supplies and Materials	2,316.00	1,779.93	13.48	522.59
Total	65,996.00	18,810.93	46,162.48	1,022.59
Speech, OT, PT and Related services				
11-000-216-100 Salaries	55,062.00	16,827.38	38,234.62	.00
11-000-216-320 Purchased Professional-Educational Services	74,257.55	9,698.05	55,307.50	9,252.00
11-000-216-600 Supplies and Materials	4,166.74	3,377.55	.00	789.19
Total	133,486.29	29,902.98	93,542.12	10,041.19
Special Education - Extraordinary Services:				
11-000-217-320 Purchased Professional-Educational Services	190,000.00	50,281.57	115,078.43	24,640.00
Total Undist. Expend.-Other Supp.Serv.-Extra.Serv.	190,000.00	50,281.57	115,078.43	24,640.00
Guidance				
11-000-218-104 Salaries of Other Professional Staff	57,420.00	17,142.00	40,278.00	.00
11-000-218-500 Other Purchased Services (400-500 series)	252.00	.00	.00	252.00
11-000-218-600 Supplies and Materials	1,248.00	537.00	.00	711.00
Total	58,920.00	17,679.00	40,278.00	963.00
Child Study Teams				
11-000-219-104 Salaries of Other Professional staff	200,720.00	58,610.54	142,109.46	.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 5 month period ending November 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-219-105	Salaries of Secretarial and Clerical Assistants	15,761.98	20,609.02	.00
11-000-219-320	Purchased Professional-Educational Services	6,946.48	1,953.12	5,000.40
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	871.21	153.19	2,175.60
	Total	82,190.21	164,824.79	7,576.00
Educational Media Services - School Library				
11-000-222-100	Salaries	9,631.80	22,474.20	.00
11-000-222-300	Purchased Professional and Technical Services	31,354.19	43,895.81	.00
11-000-222-500	Other Purchased Services (400-500 series)	9,893.93	2,450.00	8,011.07
11-000-222-600	Supplies and Materials	616.67	.00	10,436.33
	Total	51,496.59	68,820.01	18,447.40
Instructional Staff Training Services				
11-000-223-102	Salaries of Supervisors of Instruction	19,725.00	46,025.00	4,250.00
11-000-223-500	Other Purchased Services (400-500 series)	7,302.00	1,600.00	9,348.00
	Total	27,027.00	47,625.00	13,598.00
Support Services - General Administration				
11-000-230-100	Salaries	72,123.06	129,608.94	.00
11-000-230-331	Legal Services	13,012.52	21,987.48	.00
11-000-230-332	Audit Fees	.00	24,338.00	.00
11-000-230-339	Other Purchased Professional Services	1,400.00	.00	1,600.00
11-000-230-340	Purchased Technical Services	4,435.00	.00	660.00
11-000-230-530	Communications/Telephone	6,736.80	10,997.91	11,398.54
11-000-230-585	BOE Other Purchased Services	702.85	97.50	2,899.65
11-000-230-590	Misc. Purchased Services (400-500 except 530 & 585)	10,306.24	.00	2,459.00
11-000-230-610	General Supplies	826.51	.00	28.45
11-000-230-630	BOE In-House Training/Meeting Supplies	.00	.00	575.00
11-000-230-890	Miscellaneous Expenditures	4,687.33	.00	962.67
11-000-230-895	BOE Membership Dues and Fees	7,057.95	.00	1,242.05
	Total	121,288.26	187,029.83	21,825.36
Support Services - School Administration				
11-000-240-103	Salaries of Principals/Assistant Principals	26,081.12	36,511.88	.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 5 month period ending November 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-240-105	54,106.00	22,289.16	31,816.84	.00
11-000-240-600	3,170.08	1,464.50	123.99	1,581.59
11-000-240-800	500.00	.00	.00	500.00
Total	120,369.08	49,834.78	68,452.71	2,081.59
Undistributed Expenditures - Central Services				
11-000-251-100	162,118.00	67,549.12	94,568.88	.00
11-000-251-340	36,505.00	22,032.00	11,794.00	2,679.00
11-000-251-600	800.00	142.15	351.14	306.71
11-000-251-890	1,239.49	197.03	.00	1,042.46
Total	200,662.49	89,920.30	106,714.02	4,028.17
Undistributed Expenditures - Admin. Info. Technology				
11-000-252-600	28,475.62	9,828.75	1,306.01	17,340.86
Total	28,475.62	9,828.75	1,306.01	17,340.86
11-000-261-420	20,312.00	15,219.00	4,520.00	573.00
11-000-261-610	2,550.00	2,032.47	.00	517.53
Total	22,862.00	17,251.47	4,520.00	1,090.53
Custodial Services				
11-000-262-100	179,292.00	66,195.38	113,096.62	.00
11-000-262-300	166.00	166.00	.00	.00
11-000-262-420	53,329.57	24,092.80	3,995.03	25,241.74
11-000-262-490	14,700.00	6,627.00	7,023.00	1,050.00
11-000-262-520	31,930.00	31,930.00	.00	.00
11-000-262-610	23,550.00	14,901.00	1,176.44	7,472.56
11-000-262-622	150,000.00	23,119.00	126,881.00	.00
Total	452,967.57	167,031.18	252,172.09	33,764.30
Care and Upkeep of Grounds				
11-000-263-420	800.00	.00	.00	800.00
11-000-263-610	500.00	102.98	.00	397.02
Total	1,300.00	102.98	.00	1,197.02
Security				
11-000-266-100	5,000.00	2,700.00	2,300.00	.00
Total	5,000.00	2,700.00	2,300.00	.00
Total Operation and Maintenance of Plant Services				
	482,129.57	187,085.63	258,992.09	36,051.85

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 5 month period ending November 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
Student Transportation Services				
11-000-270-350 Management Fee-ESC Transportation Programs	28,000.00	3,337.38	16,662.62	8,000.00
11-000-270-503 Contr Serv -Aid in Lieu of Payments - Nonpublic	30,000.00	11,262.10	17,624.00	1,113.90
11-000-270-504 Contr Serv -Aid in Lieu of Payments - Charter Schl	4,420.00	3,978.00	22.00	420.00
11-000-270-505 Contr Serv -Aid in Lieu of Payments - Choice Schl	11,008.00	817.70	10,182.30	8.00
11-000-270-511 Contracted Services (Home/School) - Vendors	10,000.00	2,349.12	7,650.88	.00
11-000-270-512 Contracted Services (not Home/School) -Joint Agreements	133,511.00	62,083.93	71,314.57	112.50
11-000-270-513 Contracted Services (Home/School) -ESCs	63,000.00	.00	50,000.00	13,000.00
11-000-270-517 Contracted Services (Reg. Students) - ESCs	75,000.00	11,677.39	38,322.61	25,000.00
11-000-270-518 Contracted Services (Special Ed) - ESCs	346,000.00	53,617.86	292,382.14	.00
Total	700,939.00	149,123.48	504,161.12	47,654.40
UNALLOCATED BENEFITS				
11-000-291-220 Social Security Contributions	68,000.00	21,047.36	46,531.53	421.11
11-000-291-232 T.P.A.F. Contributions - ERIP	28,049.00	.00	.00	28,049.00
11-000-291-241 Other Retirement Contributions - PERS	68,000.00	.00	.00	68,000.00
11-000-291-250 Unemployment Compensation	30,000.00	2,499.91	27,500.09	.00
11-000-291-260 Workmen's Compensation	40,170.00	33,712.00	.00	6,458.00
11-000-291-270 Health Benefits	1,349,713.00	492,717.27	650,989.03	206,006.70
11-000-291-280 Tuition Reimbursement	35,000.00	.00	1,000.00	34,000.00
11-000-291-290 Other Employee Benefits	49,575.00	2,518.93	425.00	46,631.07
11-000-291-299 Unused Sick Payment to Term/Ret Staff	14,500.00	14,500.00	.00	.00
TOTAL UNALLOCATED BENEFITS	1,683,007.00	566,995.47	726,445.65	389,565.88
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,683,007.00	566,995.47	726,445.65	389,565.88
TOTAL UNDISTRIBUTED EXPENDITURES	7,822,312.50	2,072,030.99	4,701,051.74	1,049,229.77
TOTAL GENERAL CURRENT EXPENSE	11,161,000.54	3,087,602.93	6,946,025.50	1,127,372.11
Undistributed Expenditures:				
12-000-252-730 Admin. Info. Technology	94,087.70	68,517.48	.00	25,570.22
12-000-266-730 Security	161,070.00	50,828.31	.00	110,241.69
Total Equipment	255,157.70	119,345.79	.00	135,811.91
Facilities Acquisition and Construction Services				
12-000-400-450 Construction Services	110,000.00	61,352.84	.00	48,647.16

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 5 month period ending November 30, 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	61,352.84	35,004.00	48,647.16
TOTAL CAPITAL OUTLAY EXPENDITURES	400,161.70	180,698.63	35,004.00	184,459.07
10-000-100-56X Transfer of Funds to Charter Schools	76,902.00	31,512.00	45,390.00	.00
GENERAL FUND GRAND TOTAL	11,638,064.24	3,299,813.56	7,026,419.50	1,311,831.18

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

FINAL

Interim Balance Sheet
 November 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	-66,718.76
	Accounts receivable:	
141	Intergovernmental - state	-89,685.01
142	Intergovernmental - federal	46,273.11
153	Other	--
		-43,411.90
RESOURCES:		
301	Estimated revenues	680,140.75
302	Less revenues	(86,210.20)
	Total assets and resources	593,930.55
		483,799.89

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	-7,500.04
481	Deferred revenues	32,024.82
	Other current liabilities	47,025.13
	Total liabilities	71,549.91

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

FINAL

Interim Balance Sheet
November 2016

FUND BALANCE:		
Appropriated:		
753	Reserve for encumbrances - current year	309,051.08
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	680,140.75
602	Less: Expenditures	(267,890.77)
603	Encumbrances	(576,941.85)
	Total fund balance	103,198.90
	Total liabilities and fund equity	412,249.98
		<u>483,799.89</u>

REPORT OF THE SECRETARY
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 5 month period ending November 30, 2016)

REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
SPECIAL REVENUE FUNDS				
From state sources:	113,659.00	48,991.20	(UNDER)	64,667.80
From federal sources:	566,481.75	37,219.00	(UNDER)	529,262.75
TOTAL SPECIAL REVENUE FUNDS	680,140.75	86,210.20	(UNDER)	593,930.55
EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
State Projects:				
Preschool Education Aid	89,602.00	34,759.32	45,988.99	8,853.69
Instruction	24,057.00	.00	.00	24,057.00
Support Services	113,659.00	34,759.32	45,988.99	32,910.69
Total Preschool Education Aid	113,659.00	34,759.32	45,988.99	32,910.69
Total State Projects				
Federal Projects:				
TITLE I	386,971.60	144,499.38	178,635.52	63,836.70
237	1,972.00	.00	.00	1,972.00
IDEA B	162,838.64	75,328.07	84,426.57	3,084.00
TITLE II A	14,699.51	13,304.00	.00	1,395.51
Total Federal Projects	566,481.75	233,131.45	263,062.09	70,288.21
TOTAL GRANTS AND ENTITLEMENTS	680,140.75	267,890.77	309,051.08	103,198.90

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 5 month period ending November 30, 2016)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
SPECIAL REVENUE FUNDS			
Revenues from State Sources:			
Preschool Education Aid	113,659.00	48,991.20	64,667.80
Total Revenues from State Sources	113,659.00	48,991.20	64,667.80
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	7,908.00	154,930.64
Total Revenues from Federal Sources	566,481.75	37,219.00	529,262.75
TOTAL GRANTS AND ENTITLEMENTS	680,140.75	86,210.20	593,930.55

20-3218
 20-4411-4416
 20-4451-4455
 20-4420-4429

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

FINAL

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 5 month period ending November 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
STATE PROJECTS - PRESCHOOL EDUCATION AID				
Instruction				
20-218-100-101 Salaries of Teachers	64,740.00	19,209.00	45,531.00	.00
20-218-100-500 Other Purchased Services (400-500 series)	15,364.50	15,364.50	.00	.00
20-218-100-600 General Supplies	9,497.50	185.82	457.99	8,853.69
Total PEA Instruction	89,602.00	34,759.32	45,988.99	8,853.69
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	113,659.00	34,759.32	45,988.99	32,910.69
Total State Projects	113,659.00	34,759.32	45,988.99	32,910.69
Federal Projects				
20-236-XXX-XXX TITLE I	386,971.60	144,499.38	178,635.52	63,836.70
20-237-XXX-XXX 237	1,972.00	.00	.00	1,972.00
20-230-XXX-XXX IDEA B	162,838.64	75,328.07	84,426.57	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	233,131.45	263,062.09	70,288.21
TOTAL SPECIAL REVENUE FUNDS	680,140.75	267,890.77	309,051.08	103,198.90

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

FINAL

Interim Balance Sheet
November 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
CLEMMENTON BOARD OF EDUCATION
CAPITAL PROJECTS FUNDS - FUND 30

FINAL

Interim Balance Sheet
November 2016

FUND BALANCE:		
753	Appropriated:	
754	Reserve for encumbrances - current year	--
751,752,760	Reserve for encumbrances - prior year	--
601	Other reserves	--
602	Appropriations	--
603	Less: Expenditures	--
	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 5 month period ending November 30, 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 5 month period ending November 30, 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
November 2016

=====

ASSETS AND RESOURCES

=====

ASSETS:		
101	Cash in bank	177,301.36
121	Tax levy receivable	260,949.08
	Other current assets	653.00
RESOURCES:		
301	Estimated revenues	443,500.00
302	Less revenues	(3,000.00)
	Total assets and resources	435,903.44

=====

LIABILITIES AND FUND EQUITY

=====

LIABILITIES:

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

FINAL

Interim Balance Sheet
November 2016

FUND BALANCE:

753	Appropriated:			
	Reserve for encumbrances - current year		435,902.94	
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	7,597.06		
603	Encumbrances	(443,500.00)		
	Total appropriated:	(435,902.94)	424,791.94	
	Unappropriated:			
770	Fund balance, July 1, 2016		11,111.50	
303	Budgeted fund balance		--	
	Total fund balance		435,903.44	
	Total liabilities and fund equity		435,903.44	

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 5 month period ending November 30, 2016)

REVENUES/SOURCES OF FUNDS	<u>Budgeted Estimated</u>	<u>Actual to Date</u>	Note: Over or (Under)	<u>Unrealized Balance</u>
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	7,597.06	435,902.94	.00
Repayment of Debt - Regular	443,500.00	7,597.06	435,902.94	.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 5 month period ending November 30, 2016)

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

40-1210

40-313

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 5 month period ending November 30, 2016)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
DEBT SERVICE FUNDS				
Regular Debt Service				
40-701-510-834 Interest on Bonds	21,500.00	7,597.06	13,902.94	.00
40-701-510-910 Redemption of Principal	422,000.00	.00	422,000.00	.00
Total Regular Debt Service	443,500.00	7,597.06	435,902.94	.00
TOTAL DEBT SERVICE FUNDS	443,500.00	7,597.06	435,902.94	.00