

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

DRAFT

Interim Balance Sheet  
 October 2016

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ASSETS:

101 Cash in bank  
 116 Investments - Capital reserve account  
 121 Tax levy receivable  
 Accounts receivable:  
 132 Interfund  
 141 Intergovernmental - state  
 142 Intergovernmental - federal  
 143 Intergovernmental - other  
 153 Other

3,221,224.42  
 919,471.79  
 2,772,544.91

-6,560.53  
 5,204,487.88  
 -3,410.99  
 5,088.65  
 10,760.50

5,210,365.51

RESOURCES:

301 Estimated revenues  
 302 Less revenues  
 Total assets and resources

10,639,397.00  
 (10,540,027.21)  
 99,369.79  
 12,222,976.42

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LIABILITIES:

421 Accounts payable  
 Other current liabilities  
 Total liabilities

85,045.23  
 653.00  
 85,698.23

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

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October 2016

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FUND BALANCE:

753	Appropriated:		
754	Reserve for encumbrances - current year		8,013,286.37
	Reserve for encumbrances - prior year		<u>61,252.67</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	75,000.00	--
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.		--
755	Bus Adv Revenue Reserved for Fuel Cst		200,000.00
610	Add: Increase bus adv reserve		--
312	Less: w/d from bus adv reserve		--
756	Federal Impact Aid Reserve (General)		--
611	Add: Incr Fed Impact Aid Res (Gen)		--
318	Less: w/d Fed Impact Aid Res (Gen)		--
757	Federal Impact Aid Reserve (Capital)		--
612	Add: Incr Fed Impact Aid Res (Cap)		--
319	Less: w/d Fed Impact Aid Res (Cap)		--
751,752,76x	Other reserves		--
601	Appropriations	11,638,064.24	--
602	Less: Expenditures	(1,997,531.19)	--
603	Encumbrances	(8,074,539.04)	1,565,994.01
604	Increase in capital reserve	(10,072,070.23)	--
	Total appropriated		<u>10,835,004.84</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  
 October 2016

FUND BALANCE (continued):

770	Unappropriated:	
	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-inefig.	(21,150.00)
317	Budgeted w/d from cap res-to Debt Srv	--
	Total fund balance	12,137,278.19
	Total liabilities and fund equity	<u>12,222,976.42</u>

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 GENERAL FUND - FUND 10

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Interim Balance Sheet  
 October 2016

RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	11,638,064.24	10,072,070.23	1,565,994.01
Revenues	(10,639,397.00)	(10,540,027.21)	(99,369.79)
Subtotal	998,667.24	-467,956.98	1,466,624.22
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	-661,558.22	1,466,624.22

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

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Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 4 month period ending October 31, 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	4,204,197.00	4,170,674.10	(UNDER)	33,522.90
10-3XXX From State Sources	6,417,633.00	6,367,633.00	(UNDER)	50,000.00
10-4XXX From Federal Sources	17,567.00	1,720.11	(UNDER)	15,846.89
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	10,540,027.21	(UNDER)	1,146,735.79
<b>EXPENDITURES</b>				
<b>OPERATING BUDGET</b>				
<b>GENERAL CURRENT EXPENSE</b>				
11-1XX-100-XXX Regular Programs	2,532,226.52	572,986.20	1,891,150.67	68,089.65
11-2XX-100-XXX Special Education	745,395.00	136,341.16	608,384.09	669.75
11-230-100-XXX Basic Skills/Remedial	7,845.00	7,836.21	8.79	.00
11-240-100-XXX Bilingual Education	2,750.00	85.28	12.23	2,652.49
11-401-100-XXX School-Sponsored Co/Extra-Curricular Activities	15,456.52	845.29	12,095.52	2,515.71
11-402-100-XXX School-Sponsored Athletics	35,015.00	4,893.41	18,428.00	11,693.59
Undistributed Expenditures:				
11-000-100-XXX Tuition	3,325,877.00	69,838.23	2,670,035.67	586,003.10
11-000-211-XXX Attendance and Social Work Services	20,702.00	1,802.32	14,904.68	3,995.00
11-000-213-XXX Health Services	65,996.00	12,680.93	52,292.48	1,022.59
11-000-216-XXX Speech, OT, PT	133,486.29	19,334.73	104,110.37	10,041.19
11-000-217-XXX Extraordinary services	190,000.00	33,654.19	131,705.81	24,640.00
11-000-218-XXX Guidance	58,920.00	11,713.00	46,244.00	963.00
11-000-219-XXX Child Study Teams	254,591.00	62,290.57	183,808.42	8,492.01
11-000-222-XXX Educational Media Services - School Library	138,764.00	42,015.16	78,301.44	18,447.40
11-000-223-XXX Instructional Staff Training Services	88,250.00	17,405.00	55,647.00	15,198.00
11-000-230-XXX General Administration	330,143.45	94,826.03	212,268.38	23,049.04
11-000-240-XXX School Administration	120,369.08	40,076.76	78,086.74	2,205.58
<b>Appropriations</b>				
<b>Expenditures</b>				
<b>Encumbrances</b>				
<b>Available Balance</b>				

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

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Interim Statements Comparing  
 Budgeted Revenue with Actual to Date and  
 Appropriations with Expenditures and Encumbrances to Date  
 (For 4 month period ending October 31, 2016)

EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-XXX Central Services	200,662.49	55,830.03	108,899.15	35,933.31
11-000-252-XXX Administrative Information Technology	28,475.62	6,534.05	3,064.25	18,877.32
11-000-26X-XXX Operation and Maintenance of Plant Services	482,129.57	149,419.57	295,692.71	37,017.29
11-000-270-XXX Student Transportation Services	700,939.00	84,147.29	495,276.36	121,515.35
11-XXX-XXX-2XX Personal Services - Employee Benefits	1,683,007.00	473,018.46	835,642.28	374,346.26
Total Undistributed	7,822,312.50	1,174,586.32	5,365,979.74	1,281,746.44
TOTAL GENERAL CURRENT EXPENSE	11,161,000.54	1,897,573.87	7,896,059.04	1,367,367.63
12-XXX-XXX-73X Equipment	255,157.70	68,517.48	102,943.00	83,697.22
12-000-4XX-XXX Facilities Acquisition and Construction Services	145,004.00	19,479.84	35,004.00	90,520.16
TOTAL CAPITAL OUTLAY	400,161.70	87,997.32	137,947.00	174,217.38
10-000-100-56X Transfer of Funds to Charter Schools	76,902.00	11,960.00	40,533.00	24,409.00
GENERAL FUND GRAND TOTAL	11,638,064.24	1,997,531.19	8,074,539.04	1,565,994.01

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

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Schedule of Revenues  
 Actual Compared with Estimated  
 (For 4 month period ending October 31, 2016)

	Estimated	Actual	Unrealized
REVENUES FROM LOCAL SOURCES:			
Local Tax Levy	4,159,197.00	4,159,197.00	.00
Unrestricted Miscellaneous Revenues	45,000.00	11,477.10	33,522.90
Subtotal - Revenues from Local Sources	4,204,197.00	4,170,674.10	33,522.90
Revenues from State Sources			
Categorical Transportation Aid	57,738.00	57,738.00	.00
REVENUES FROM STATE SOURCES:			
Extraordinary Aid	50,000.00	.00	50,000.00
Categorical Special Education Aid	371,383.00	371,383.00	.00
Equalization Aid	5,785,597.00	5,785,597.00	.00
Categorical Security Aid	135,485.00	135,485.00	.00
Per Pupil Growth Aid	12,040.00	12,040.00	.00
Professional Learning Community Aid	5,390.00	5,390.00	.00
Subtotal - Revenues from State Sources	6,417,633.00	6,367,633.00	50,000.00
Revenues from Federal Sources			
Medicaid Reimbursement	17,567.00	1,720.11	15,846.89
Subtotal - Revenues from Federal Sources	17,567.00	1,720.11	15,846.89
Budgeted Fund Balance - Operating Budget	626,216.00	.00	626,216.00
Withdrawal from Capital Reserve-For excess costs	21,150.00	.00	21,150.00
Withdrawal from Tuition Reserve - For Tuition Adj.	200,000.00	.00	200,000.00
Withdrawal from Tuition Reserve - Excess over Adj.	200,000.00	.00	200,000.00
TOTAL OPERATING BUDGET	11,686,763.00	10,540,027.21	1,146,735.79

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

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 4 month period ending October 31, 2016)

DRAFT

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
GENERAL CURRENT EXPENSE				
Regular Programs - Instruction				
Kindergarten - Salaries of Teachers	169,420.00	35,732.00	133,688.00	.00
Grades 1-5 - Salaries of Teachers	1,158,045.00	224,215.57	933,829.43	.00
Grades 6-8 - Salaries of Teachers	782,621.00	142,320.20	640,300.80	.00
Regular Programs - Home Instruction:				
Salaries of Teachers	3,400.00	345.00	3,055.00	.00
Purchased Technical Services	3,400.00	.00	.00	3,400.00
Regular Programs - Undistributed Instruction				
Other Salaries for Instruction	38,091.00	6,697.08	31,393.92	.00
Purchased Professional-Educational Services	101,103.00	8,113.34	86,969.11	6,020.55
Purchased Technical Services	20,958.00	8,987.00	11,971.00	.00
Other Purchased Services (400-500 series)	40,200.00	16,435.72	23,764.28	.00
General Supplies	194,988.52	120,947.92	26,179.13	47,861.47
Textbooks	20,000.00	9,192.37	.00	10,807.63
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,532,226.52	572,986.20	1,891,150.67	68,089.65
SPECIAL EDUCATION - INSTRUCTION				
Learning and/or Language Disabilities:				
Salaries of Teachers	244,050.00	50,070.06	193,979.94	.00
General Supplies	300.00	156.78	.00	143.22
Total	244,350.00	50,226.84	193,979.94	143.22
Behavioral Disabilities:				
Salaries of Teachers	50,060.00	10,046.50	40,013.50	.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	10,046.50	59,013.50	500.00
Multiple Disabilities:				
Salaries of Teachers	158,270.00	30,270.50	127,999.50	.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	30,495.64	184,999.50	.00



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CLEMINGTON BOARD OF EDUCATION  
GENERAL FUND - FUND 10

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Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 4 month period ending October 31, 2016)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-213-100-101 Resource Room/Resource Center				
11-213-100-610 Salaries of Teachers	205,690.00	45,372.00	160,318.00	.00
General Supplies	299.86	200.18	73.15	26.53
Total	205,989.86	45,572.18	160,391.15	26.53
11-219-100-101 Home Instruction:				
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	136,341.16	608,384.09	669.75
11-230-100-101 Basic Skills/Remedial - Instruction				
Salaries of Teachers	7,845.00	7,836.21	8.79	.00
Total	7,845.00	7,836.21	8.79	.00
11-240-100-610 Bilingual Education - Instruction				
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				
Salaries	12,014.00	.00	12,014.00	.00
Purchased Services (300-500 series)	386.00	385.00	.00	1.00
Supplies and Materials	3,056.52	460.29	81.52	2,514.71
Total	15,456.52	845.29	12,095.52	2,515.71
School-Sponsored Athletics - Instruction				
Salaries	20,642.00	3,765.00	16,877.00	.00
Purchased Services (300-500 series)	9,508.00	130.00	1,551.00	7,827.00
Supplies and Materials	2,000.00	998.41	.00	1,001.59
Other Objects	2,865.00	.00	.00	2,865.00
Total	35,015.00	4,893.41	18,428.00	11,693.59
UNDISTRIBUTED EXPENDITURES				
Instruction				
Tuition - Other LEAs Within the State - Regular	1,783,253.00	.00	1,709,520.00	73,733.00
Tuition - Other LEAs Within the State - Special	263,847.00	3,325.00	252,516.00	8,006.00

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

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**Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 4 month period ending October 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	.00	.00	163,176.00
11-000-100-565	Tuition - Co. Spec. Services and Regional Day Schls	24,360.00	360,737.80	27,262.20
11-000-100-566	Tuition - Private Schls/Disabled within State	42,153.23	347,261.87	256,744.90
11-000-100-568	Tuition - State Facilities	.00	.00	57,081.00
	<b>Total</b>	<b>69,838.23</b>	<b>2,670,035.67</b>	<b>586,003.10</b>
11-000-211-100	Attendance and Social work Services			
11-000-211-300	Salaries	1,802.32	3,604.68	.00
11-000-211-600	Purchased Professional and Technical Services	.00	11,300.00	3,495.00
	Supplies and Materials	.00	.00	500.00
	<b>Total</b>	<b>1,802.32</b>	<b>14,904.68</b>	<b>3,995.00</b>
11-000-213-100	Health Services			
11-000-213-300	Salaries	10,796.00	43,184.00	.00
11-000-213-600	Purchased Professional and Technical Services	105.00	9,095.00	500.00
	Supplies and Materials	1,779.93	13.48	522.59
	<b>Total</b>	<b>12,680.93</b>	<b>52,292.48</b>	<b>1,022.59</b>
11-000-216-100	Speech, OT, PT and Related services			
11-000-216-320	Salaries	11,376.38	43,685.62	.00
11-000-216-600	Purchased Professional-Educational Services	4,580.80	60,424.75	9,252.00
	Supplies and Materials	3,377.55	.00	789.19
	<b>Total</b>	<b>19,334.73</b>	<b>104,110.37</b>	<b>10,041.19</b>
11-000-217-320	Special Education - Extraordinary Services:			
	Purchased Professional-Educational Services	33,654.19	131,705.81	24,640.00
	Total Undist. Expend.-Other Supp.Serv.-Extra.Serv.	33,654.19	131,705.81	24,640.00
11-000-218-104	Guidance			
11-000-218-500	Salaries of Other Professional Staff	11,428.00	45,992.00	.00
11-000-218-600	Other Purchased Services (400-500 series)	.00	.00	252.00
	Supplies and Materials	285.00	252.00	711.00
	<b>Total</b>	<b>11,713.00</b>	<b>46,244.00</b>	<b>963.00</b>
11-000-219-104	Child Study Teams			
	Salaries of Other Professional Staff	41,286.10	159,433.90	.00

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

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Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 4 month period ending October 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-219-105	Salaries of Secretarial and Clerical Assistants	13,261.98	23,109.02	.00
11-000-219-320	Purchased Professional-Educational Services	6,946.48	1,100.00	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	796.01	165.50	2,238.49
	Total	62,290.57	183,808.42	8,492.01
11-000-222-100	Educational Media Services - School Library			
11-000-222-100	Salaries	6,421.20	25,684.80	.00
11-000-222-300	Purchased Professional and Technical Services	25,083.36	50,166.64	.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	42,015.16	78,301.44	18,447.40
11-000-223-102	Instructional Staff Training Services			
11-000-223-102	Salaries of Supervisors of Instruction	13,150.00	52,600.00	4,250.00
11-000-223-500	Other Purchased Services (400-500 series)	4,255.00	3,047.00	10,948.00
	Total	17,405.00	55,647.00	15,198.00
11-000-230-100	Support Services - General Administration			
11-000-230-100	Salaries	57,842.14	143,889.86	.00
11-000-230-331	Legal Services	4,559.26	30,440.74	.00
11-000-230-332	Audit Fees	.00	24,338.00	.00
11-000-230-339	Other Purchased Professional Services	.00	1,400.00	1,600.00
11-000-230-340	Purchased Technical Services	4,435.00	.00	660.00
11-000-230-530	Communications/Telephone	5,439.93	12,199.78	11,493.54
11-000-230-585	BOE Other Purchased Services	.00	.00	3,700.00
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	4,559.00	.00	1,091.00
11-000-230-895	BOE Membership Dues and Fees	6,857.95	.00	1,442.05
	Total	94,826.03	212,268.38	23,049.04
11-000-240-103	Support Services - School Administration			
11-000-240-103	Salaries of Principals/Assistant Principals	20,864.88	41,728.12	.00

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

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Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 4 month period ending October 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-240-105	54,106.00	17,831.32	36,274.68	.00
11-000-240-600	3,170.08	1,380.56	83.94	1,705.58
11-000-240-800	500.00	.00	.00	500.00
Total	120,369.08	40,076.76	78,086.74	2,205.58
Undistributed Expenditures - Central Services				
11-000-251-100	162,118.00	54,039.28	108,078.72	.00
11-000-251-340	36,505.00	1,572.00	650.00	34,283.00
11-000-251-600	800.00	122.26	69.89	607.85
11-000-251-890	1,239.49	96.49	100.54	1,042.46
Total	200,662.49	55,830.03	108,899.15	35,933.31
Undistributed Expenditures - Admin. Info. Technology				
11-000-252-600	28,475.62	6,534.05	3,064.25	18,877.32
Total	28,475.62	6,534.05	3,064.25	18,877.32
11-000-261-420	20,312.00	14,159.00	5,580.00	573.00
11-000-261-610	2,550.00	2,032.47	.00	517.53
Total	22,862.00	16,191.47	5,580.00	1,090.53
Custodial Services				
11-000-262-100	179,292.00	52,900.68	126,391.32	.00
11-000-262-300	166.00	.00	.00	166.00
11-000-262-420	53,329.57	11,289.00	16,455.83	25,584.74
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	14,771.55	849.45	7,929.00
11-000-262-622	150,000.00	13,806.89	136,193.11	.00
Total	452,967.57	131,325.12	286,912.71	34,729.74
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	1,800.00	3,200.00	.00
Total	5,000.00	1,800.00	3,200.00	.00
Total Operation and Maintenance of Plant Services	482,129.57	149,419.57	295,692.71	37,017.29

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 4 month period ending October 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-350	Student Transportation Services			
11-000-270-503	Management Fee-ESC Transportation Programs	2,208.27	17,791.73	8,000.00
11-000-270-504	Contr Serv -Aid in Lieu of Payments - Nonpublic	-1,113.90	30,000.00	1,113.90
11-000-270-505	Contr Serv -Aid in Lieu of Payments - Charter Sch1	.00	4,000.00	420.00
11-000-270-511	Contr Serv -Aid in Lieu of Payments - Choice Sch1	.00	11,000.00	8.00
11-000-270-512	Contracted Services (Home/School) - Vendors	.00	.00	10,000.00
11-000-270-513	Contracted Services (not Home/School) - Vendors	38,887.71	80,649.84	13,973.45
11-000-270-517	Contracted Services (Home/School) -Joint Agreements	.00	.00	63,000.00
11-000-270-518	Contracted Services (Reg. Students) - ESCS	6,739.91	43,260.09	25,000.00
	Contracted Services (Special Ed) - ESCS	37,425.30	308,574.70	.00
	Total	84,147.29	495,276.36	121,515.35
	UNALLOCATED BENEFITS			
11-000-291-220	Social Security Contributions	17,236.21	50,342.68	421.11
11-000-291-232	T.P.A.F. Contributions - ERIP	.00	.00	28,049.00
11-000-291-241	Other Retirement Contributions - PERS	.00	.00	68,000.00
11-000-291-250	Unemployment Compensation	1,573.18	28,426.82	.00
11-000-291-260	Workmen's Compensation	33,712.00	.00	6,458.00
11-000-291-270	Health Benefits	408,053.14	755,872.78	185,787.08
11-000-291-280	Tuition Reimbursement	.00	1,000.00	34,000.00
11-000-291-290	Other Employee Benefits	-2,056.07	.00	51,631.07
11-000-291-299	Unused Sick Payment to Term/Ret Staff	14,500.00	.00	.00
	TOTAL UNALLOCATED BENEFITS	473,018.46	835,642.28	374,346.26
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	473,018.46	835,642.28	374,346.26
	TOTAL UNDISTRIBUTED EXPENDITURES	1,174,586.32	5,365,979.74	1,281,746.44
	TOTAL GENERAL CURRENT EXPENSE	1,897,573.87	7,896,059.04	1,367,367.63
12-000-252-730	Undistributed Expenditures:			
12-000-266-730	Admin. Info. Technology	68,517.48	.00	25,570.22
	Security	.00	102,943.00	58,127.00
	Total Equipment	68,517.48	102,943.00	83,697.22
12-000-400-450	Facilities Acquisition and Construction Services			
	Construction Services	19,479.84	.00	90,520.16

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

DRAFT

Statement of Appropriations  
 Compared with Expenditures and Encumbrances  
 (For 4 month period ending October 31, 2016)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
12-000-400-896	Assessment for Debt Service on SDA Funding	.00	35,004.00	.00
	Total Facilities Acquisition & Construction Services	19,479.84	35,004.00	90,520.16
	TOTAL CAPITAL OUTLAY EXPENDITURES	87,997.32	137,947.00	174,217.38
10-000-100-56X	Transfer of Funds to Charter Schools	11,960.00	40,533.00	24,409.00
	GENERAL FUND GRAND TOTAL	1,997,531.19	8,074,539.04	1,565,994.01

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

DRAFT

Interim Balance Sheet  
 October 2016

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ASSETS AND RESOURCES

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ASSETS:		
101	Cash in bank	-125,899.25
	Accounts receivable:	
141	Intergovernmental - state	-89,685.01
142	Intergovernmental - federal	143,754.11
153	Other	54,069.10
RESOURCES:		
301	Estimated revenues	688,959.75
302	Less revenues	(53,806.60)
	Total assets and resources	635,153.15
		563,323.00

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LIABILITIES AND FUND EQUITY

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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  
CLEMENTON BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

DRAFT

Interim Balance Sheet  
October 2016

FUND BALANCE:		
Appropriated:		
753	Reserve for encumbrances - current year	379,165.80
754	Reserve for encumbrances - prior year	--
	Reserved fund balance:	
761	Capital reserve account	--
604	Add: Increase in capital reserve	--
307	Less: Budgeted withdrawal from capital reser	--
601	Appropriations	688,959.75
602	Less: Expenditures	(197,186.66)
603	Encumbrances	(379,165.80)
	Total fund balance	112,607.29
	Total liabilities and fund equity	491,773.09
		<u>563,323.00</u>



REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 CLEMENTON 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 4 month period ending October 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	24,495.60	(UNDER)	97,982.40
From federal sources:	566,481.75	29,311.00	(UNDER)	537,170.75
TOTAL SPECIAL REVENUE FUNDS	688,959.75	53,806.60	(UNDER)	635,153.15
<b>EXPENDITURES</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>
State Projects:				
Preschool Education Aid	98,421.00	12,971.48	67,311.66	18,137.86
Instruction	24,057.00	.00	.00	24,057.00
Support Services	122,478.00	12,971.48	67,311.66	42,194.86
Total Preschool Education Aid	122,478.00	12,971.48	67,311.66	42,194.86
Total State Projects				
Federal Projects:				
TITLE I	386,971.60	114,539.80	208,470.88	63,960.92
237	1,972.00	.00	.00	1,972.00
IDEA B	162,838.64	56,371.38	103,383.26	3,084.00
TITLE II A	14,699.51	13,304.00	.00	1,395.51
Total Federal Projects	566,481.75	184,215.18	311,854.14	70,412.43
TOTAL GRANTS AND ENTITLEMENTS	688,959.75	197,186.66	379,165.80	112,607.29

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

DRAFT

Schedule of Revenues  
 Actual Compared with Estimated  
 (For 4 month period ending October 31, 2016)

	Estimated	Actual	Unrealized
SPECIAL REVENUE FUNDS			
Revenues from State Sources:			
Preschool Education Aid	122,478.00	24,495.60	97,982.40
Total Revenues from State Sources	122,478.00	24,495.60	97,982.40
Revenues from Federal Sources			
Title I	352,301.60	29,311.00	322,990.60
Title II	51,341.51	.00	51,341.51
I.D.E.A. Part B (Handicapped)	162,838.64	.00	162,838.64
Total Revenues from Federal Sources	566,481.75	29,311.00	537,170.75
TOTAL GRANTS AND ENTITLEMENTS	688,959.75	53,806.60	635,153.15

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

DRAFT

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 4 month period ending October 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
STATE PROJECTS -- PRESCHOOL EDUCATION AID				
Instruction				
20-218-100-101 Salaries of Teachers	64,740.00	12,806.00	51,934.00	.00
20-218-100-500 Other Purchased Services (400-500 series)	19,774.00	.00	15,364.50	4,409.50
20-218-100-600 General Supplies	13,907.00	165.48	13.16	13,728.36
Total PEA Instruction	98,421.00	12,971.48	67,311.66	18,137.86
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	12,971.48	67,311.66	42,194.86
Total State Projects	122,478.00	12,971.48	67,311.66	42,194.86
Federal Projects				
20-236-XXX-XXX TITLE I	386,971.60	114,539.80	208,470.88	63,960.92
20-237-XXX-XXX 237	1,972.00	.00	.00	1,972.00
20-250-XXX-XXX IDEA B	162,838.64	56,371.38	103,383.26	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	184,215.18	311,854.14	70,412.43
TOTAL SPECIAL REVENUE FUNDS	688,959.75	197,186.66	379,165.80	112,607.29

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

DRAFT

Interim Balance Sheet  
October 2016

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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

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LIABILITIES AND FUND EQUITY

LIABILITIES:

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

DRAFT

Interim Balance Sheet  
October 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, 2016			--
303	Budgeted fund balance		4,805.00	--
	Total fund balance			--
	Total liabilities and fund equity			--
			4,805.00	--
			<u>4,805.00</u>	--

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  
CLEMINGTON BOARD OF EDUCATION  
CAPITAL PROJECTS FUNDS - FUND 30

DRAFT

Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 4 month period ending October 31, 2016)

REVENUES/SOURCES OF FUNDS

EXPENDITURES

<u>Budgeted Estimated</u>	<u>Actual to Date</u>	<u>Note: Over or (Under)</u>	<u>Unrealized Balance</u>
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 4 month period ending October 31, 2016)

Estimated

Actual

Unrealized

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

DRAFT

Interim Balance Sheet  
October 2016

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ASSETS:

101 Cash in bank  
121 Tax levy receivable  
Other current assets

140,343.03  
297,907.41  
653.00

RESOURCES:

301 Estimated revenues  
302 Less revenues  
Total assets and resources

443,500.00  
(446,500.00)  
-3,000.00  
435,903.44

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LIABILITIES:



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

DRAFT

Interim Balance Sheet  
October 2016

FUND BALANCE:

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

DRAFT

Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 4 month period ending October 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
<b>EXPENDITURES</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>
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

DRAFT

Schedule of Revenues  
 Actual Compared with Estimated  
 (For 4 month period ending October 31, 2016)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
40-1210 Revenue from Local Sources	443,500.00	446,500.00	-3,000.00
Local Tax Levy			
40-313 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			

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

DRAFT

Statement of Appropriations  
 Compared with Expenditures and Encumbrances  
 (For 4 month period ending October 31, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
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 Principa]	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