

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

DRAFT

Interim Balance Sheet
 September 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	2,869,947.40
116	Investments - Capital reserve account	919,471.79
121	Tax Levy receivable	3,119,397.75
	Accounts receivable:	
132	Interfund	-6,560.53
141	Intergovernmental - state	5,803,871.51
142	Intergovernmental - federal	-3,410.99
143	Intergovernmental - other	5,088.65
153	Other	10,760.50
		5,809,749.14
RESOURCES:		
301	Estimated revenues	10,639,397.00
302	Less revenues	(10,537,242.73)
	Total assets and resources	102,154.27
		12,820,720.35

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	88,581.03
	Other current liabilities	653.00
	Total liabilities	89,234.03

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FUND BALANCE:

753	Appropriated:		
754	Reserve for encumbrances - current year		8,315,389.27
	Reserve for encumbrances - prior year		<u>61,364.76</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	75,000.00	--
764	Maintenance reserve		--
606	Add: Increase in maintenance reserve		--
310	Less: Budgeted w/d maintenance res.		75,000.00
765	Tuition reserve account		
311	Less: Budgeted w/d tuition reserve	400,000.00	--
766	Current expense emergency reserve	(-400,000.00)	--
607	Add: Increase curr. exp. emer. res.	200,000.00	
312	Less: w/d from curr. exp. emer.res.		200,000.00
755	Bus Adv Revenue Reserved for Fuel Cst		
610	Add: Increase bus adv reserve		--
312	Less: w/d from bus adv reserve		--
756	Federal Impact Aid Reserve (General)		
611	Add: Incr Fed Impact Aid Res (Gen)		--
318	Less: w/d Fed Impact Aid Res (Gen)		--
757	Federal Impact Aid Reserve (Capital)		
612	Add: Incr Fed Impact Aid Res (Cap)		--
319	Less: w/d Fed Impact Aid Res (Cap)		--
751,752,76x	Other reserves		
601	Appropriations	11,638,064.24	
602	Less: Expenditures	(1,403,323.06)	
603	Encumbrances	(8,376,754.03)	1,857,987.15
604	Increase in capital reserve		--
	Total appropriated		<u>11,429,212.97</u>

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Interim Balance Sheet
 September 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	12,731,486.32
	Total liabilities and fund equity	12,820,720.35

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Interim Balance Sheet
 September 2016

RECAPITULATION OF FUND BALANCE

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	11,638,064.24	9,780,077.09	1,857,987.15
Revenues	(10,639,397.00)	(10,537,242.73)	(102,154.27)
Subtotal	998,667.24	-757,165.64	1,755,832.88
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	-950,766.88	1,755,832.88

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
CLEMENTON 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 3 month period ending September 30, 2016)

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REVENUES/SOURCES OF FUNDS	Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
OPERATING BUDGET				
10-12XX From Local Sources	4,204,197.00	4,167,889.62	(UNDER)	36,307.38
10-3XXX From State Sources	6,417,633.00	6,367,633.00	(UNDER)	50,000.00
10-4XXX From Federal Sources	17,567.00	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	10,537,242.73	(UNDER)	1,149,520.27

EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
OPERATING BUDGET				
GENERAL CURRENT EXPENSE				
11-1XX-100-XXX Regular Programs	2,532,226.52	357,826.14	2,105,354.35	69,046.03
11-2XX-100-XXX Special Education	745,395.00	68,135.40	676,589.85	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	802.29	12,164.73	2,489.50
11-402-100-XXX School-Sponsored Athletics	35,015.00	998.41	21,822.00	12,194.59
Undistributed Expenditures:				
11-000-100-XXX Tuition	3,325,877.00	56,584.78	2,464,712.32	804,579.90
11-000-211-XXX Attendance and Social Work Services	20,702.00	1,351.74	15,355.26	3,995.00
11-000-213-XXX Health Services	65,996.00	6,779.14	58,194.27	1,022.59
11-000-216-XXX Speech, OT, PT	133,486.29	9,308.48	114,136.62	10,041.19
11-000-217-XXX Extraordinary services	190,000.00	18,532.50	146,827.50	24,640.00
11-000-218-XXX Guidance	58,920.00	5,999.00	51,958.00	963.00
11-000-219-XXX Child Study Teams	254,591.00	40,721.27	204,990.22	8,879.51
11-000-222-XXX Educational Media Services - School Library	138,764.00	22,639.80	97,676.80	18,447.40
11-000-223-XXX Instructional Staff Training Services	88,250.00	7,490.00	65,562.00	15,198.00
11-000-230-XXX General Administration	330,143.45	76,572.02	229,576.39	23,995.04
11-000-240-XXX School Administration	120,369.08	30,402.68	87,760.82	2,205.58

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 3 month period ending September 30, 2016)

EXPENDITURES	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-XXX Central Services	200,662.49	42,245.19	122,313.56	36,103.74
11-000-252-XXX Administrative Information Technology	28,475.62	6,534.05	2,439.50	19,502.07
11-000-26X-XXX Operation and Maintenance of Plant Services	482,129.57	130,741.35	309,369.82	42,018.40
11-000-270-XXX Student Transportation Services	700,939.00	56,701.53	452,147.12	192,090.35
11-XXX-XXX-2XX Personal Services - Employee Benefits	1,683,007.00	359,522.48	954,857.88	368,626.64
Total Undistributed	7,822,312.50	872,126.01	5,377,878.08	1,572,308.41
TOTAL GENERAL CURRENT EXPENSE	11,161,000.54	1,307,809.74	8,193,830.03	1,659,360.77
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	7,516.00	44,977.00	24,409.00
GENERAL FUND GRAND TOTAL	11,638,064.24	1,403,323.06	8,376,754.03	1,857,987.15

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 3 month period ending September 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	8,692.62	36,307.38
Subtotal - Revenues from Local Sources	4,204,197.00	4,167,889.62	36,307.38
Revenues from State Sources			
10-3121 Categorical Transportation Aid	57,738.00	57,738.00	.00
REVENUES FROM STATE SOURCES:			
10-3131 Extraordinary Aid	50,000.00	.00	50,000.00
10-3132 Categorical Special Education Aid	371,383.00	371,383.00	.00
10-3176 Equalization Aid	5,785,597.00	5,785,597.00	.00
10-3177 Categorical Security Aid	135,485.00	135,485.00	.00
10-3182 Per Pupil Growth Aid	12,040.00	12,040.00	.00
10-3183 Professional Learning Community Aid	5,390.00	5,390.00	.00
Subtotal - Revenues from State Sources	6,417,633.00	6,367,633.00	50,000.00
Revenues from Federal Sources			
10-4200 Medicaid Reimbursement	17,567.00	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	10,537,242.73	1,149,520.27

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 3 month period ending September 30, 2016)

	<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	17,866.00	151,554.00	.00
Grades 1-5 - Salaries of Teachers	1,158,045.00	112,732.07	1,045,312.93	.00
Grades 6-8 - Salaries of Teachers	782,621.00	71,160.10	711,460.90	.00
Regular Programs - Home Instruction:				
Salaries of Teachers	3,400.00	.00	3,400.00	.00
Purchased Technical Services	3,400.00	.00	.00	3,400.00
Regular Programs - Undistributed Instruction				
Other Salaries for Instruction	38,091.00	3,241.10	34,849.90	.00
Purchased Professional-Educational Services	101,103.00	116.45	94,966.00	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	14,732.02	25,467.98	.00
General supplies	194,988.52	119,799.03	26,371.64	48,817.85
Textbooks	20,000.00	9,192.37	.00	10,807.63
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,532,226.52	357,826.14	2,105,354.35	69,046.03
SPECIAL EDUCATION - INSTRUCTION				
Learning and/or Language Disabilities:				
Salaries of Teachers	244,050.00	24,688.61	219,361.39	.00
General Supplies	300.00	156.78	.00	143.22
Total	244,350.00	24,845.39	219,361.39	143.22
Behavioral Disabilities:				
Salaries of Teachers	50,060.00	5,040.50	45,019.50	.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	5,040.50	64,019.50	500.00
Multiple Disabilities:				
Salaries of Teachers	158,270.00	15,152.50	143,117.50	.00
Purchased Professional-Educational Services	57,000.00	.00	57,000.00	.00
General Supplies	225.14	210.83	14.31	.00
Total	215,495.14	15,363.33	200,131.81	.00

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Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 3 month period ending September 30, 2016)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Resource Room/Resource Center				
11-213-100-101 Salaries of Teachers	205,690.00	22,686.00	183,004.00	.00
11-213-100-610 General supplies	299.86	200.18	73.15	26.53
Total	205,989.86	22,886.18	183,077.15	26.53
Home Instruction:				
11-219-100-101 Salaries of Teachers	10,000.00	.00	10,000.00	.00
Total	10,000.00	.00	10,000.00	.00
TOTAL SPECIAL EDUCATION - INSTRUCTION	745,395.00	68,135.40	676,589.85	669.75
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	417.29	150.73	2,488.50
Total	15,456.52	802.29	12,164.73	2,489.50
School-Sponsored Athletics - Instruction				
11-402-100-100 Salaries	20,642.00	.00	20,642.00	.00
11-402-100-500 Purchased Services (300-500 series)	9,508.00	.00	1,180.00	8,328.00
11-402-100-600 Supplies and Materials	2,000.00	998.41	.00	1,001.59
11-402-100-800 Other Objects	2,865.00	.00	.00	2,865.00
Total	35,015.00	998.41	21,822.00	12,194.59
UNDISTRIBUTED EXPENDITURES				
Instruction				
11-000-100-561 Tuition - Other LEAs within the State - Regular	1,783,253.00	.00	1,685,610.00	97,643.00
11-000-100-562 Tuition - Other LEAs within the State - Special	238,847.00	3,325.00	156,876.00	78,646.00

**REPORT OF THE SECRETARY
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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 3 month period ending September 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	33,367.80	358,585.80	20,406.40
11-000-100-566 Tuition - Private Schls/Disabled within State	671,160.00	19,891.98	263,640.52	387,627.50
11-000-100-568 Tuition - State Facilities	57,081.00	.00	.00	57,081.00
Total	3,325,877.00	56,584.78	2,464,712.32	804,579.90
11-000-211-100 Attendance and Social work Services	5,407.00	1,351.74	4,055.26	.00
11-000-211-300 Salaries	14,795.00	.00	11,300.00	3,495.00
11-000-211-600 Purchased Professional and Technical Services	500.00	.00	.00	500.00
Total	20,702.00	1,351.74	15,355.26	3,995.00
11-000-213-100 Health Services	53,980.00	5,398.00	48,582.00	.00
11-000-213-300 Salaries	9,700.00	105.00	9,095.00	500.00
11-000-213-600 Purchased Professional and Technical Services	2,316.00	1,276.14	517.27	522.59
Total	65,996.00	6,779.14	58,194.27	1,022.59
11-000-216-100 Speech, OT, PT and Related services	55,062.00	5,925.38	49,136.62	.00
11-000-216-320 Salaries	74,257.55	5.55	65,000.00	9,252.00
11-000-216-600 Purchased Professional-Educational Services	4,166.74	3,377.55	.00	789.19
Total	133,486.29	9,308.48	114,136.62	10,041.19
11-000-217-320 Special Education - Extraordinary Services:				
Purchased Professional-Educational Services	190,000.00	18,532.50	146,827.50	24,640.00
Total Undist. Expend.-Other Supp.Serv.-Extra.Serv.	190,000.00	18,532.50	146,827.50	24,640.00
11-000-218-104 Guidance	57,420.00	5,714.00	51,706.00	.00
11-000-218-500 Salaries of Other Professional Staff	252.00	.00	.00	252.00
11-000-218-600 Other Purchased Services (400-500 series)	1,248.00	285.00	252.00	711.00
Total	58,920.00	5,999.00	51,958.00	963.00
11-000-219-104 Child Study Teams				
Salaries of Other Professional Staff	200,720.00	22,216.80	178,503.20	.00

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GENERAL FUND - FUND 10

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Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 3 month period ending September 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-219-105	Salaries of Secretarial and Clerical Assistants	10,761.98	25,609.02	.00
11-000-219-320	Purchased Professional-Educational Services	6,946.48	750.00	6,203.52
11-000-219-592	Misc. Purch. Svc (400-500 series 0/than Res. Costs)	.00	.00	400.00
11-000-219-600	Supplies and Materials	796.01	128.00	2,275.99
	Total	40,721.27	204,990.22	8,879.51
Educational Media Services - School Library				
11-000-222-100	Salaries	3,210.60	28,895.40	.00
11-000-222-300	Purchased Professional and Technical Services	18,812.53	56,437.47	.00
11-000-222-500	Other Purchased Services (400-500 series)	.00	12,343.93	8,011.07
11-000-222-600	Supplies and Materials	616.67	.00	10,436.33
	Total	22,639.80	97,676.80	18,447.40
Instructional Staff Training Services				
11-000-223-102	Salaries of Supervisors of Instruction	6,575.00	59,175.00	4,250.00
11-000-223-500	Other Purchased Services (400-500 series)	915.00	6,387.00	10,948.00
	Total	7,490.00	65,562.00	15,198.00
Support Services - General Administration				
11-000-230-100	Salaries	43,561.22	158,170.78	.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	.00	3,000.00
11-000-230-340	Purchased Technical Services	4,435.00	.00	660.00
11-000-230-530	Communications/Telephone	4,938.84	12,700.87	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)	8,463.24	2,297.00	2,005.00
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	2,930.00	1,629.00	1,091.00
11-000-230-895	BOE Membership Dues and Fees	6,857.95	.00	1,442.05
	Total	76,572.02	229,576.39	23,995.04
11-000-240-103	Support Services - School Administration	15,648.64	46,944.36	.00
	Salaries of Principals/Assistant Principals			

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

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Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 3 month period ending September 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-240-105	Salaries of Secretarial and Clerical Assistants	13,373.48	40,732.52	.00
11-000-240-600	Supplies and Materials	1,380.56	83.94	1,705.58
11-000-240-800	Other Objects	.00	.00	500.00
	Total	30,402.68	87,760.82	2,205.58
11-000-251-100	Undistributed Expenditures - Central Services	40,529.44	121,588.56	.00
11-000-251-340	Salaries	1,572.00	650.00	34,283.00
11-000-251-600	Purchased Technical Services	800.00	.00	677.74
11-000-251-890	Supplies and Materials	122.26	.00	1,143.00
	Miscellaneous Expenditures	21.49	75.00	36,103.74
	Total	42,245.19	122,313.56	
11-000-252-600	Undistributed Expenditures - Admin. Info. Technology	6,534.05	2,439.50	19,502.07
	Supplies and Materials	6,534.05	2,439.50	19,502.07
	Total	14,019.00	5,720.00	573.00
11-000-261-420	Cleaning, Repair, and Maintenance Services	2,032.47	.00	517.53
11-000-261-610	General Supplies	16,051.47	5,720.00	1,090.53
	Total	18,083.94	5,720.00	
11-000-262-100	Custodial Services	39,803.70	139,488.30	.00
11-000-262-300	Salaries	.00	.00	166.00
11-000-262-420	Purchased Professional and Technical Services	53,329.57	15,105.01	29,736.40
11-000-262-490	Cleaning, Repair, and Maintenance Services	14,700.00	8,720.50	1,050.00
11-000-262-520	Other Purchased Property Services	31,930.00	.00	.00
11-000-262-520	Insurance	14,728.65	42.90	8,778.45
11-000-262-610	General Supplies	23,550.00	136,193.11	.00
11-000-262-622	Energy (Electricity)	150,000.00	299,549.82	39,730.85
	Total Custodial Services	113,686.90		
11-000-263-420	Care and Upkeep of Grounds	800.00	.00	800.00
11-000-263-610	Cleaning, Repair and Maintenance Services	500.00	.00	397.02
	General Supplies	102.98	.00	1,197.02
	Total Care and Upkeep of Grounds	1,300.00	.00	
11-000-266-100	Security	900.00	4,100.00	.00
	Salaries	900.00	4,100.00	.00
	Total Security	1,800.00	309,369.82	42,018.40
	Total Operation and Maintenance of Plant Services	130,741.35		

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 3 month period ending September 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-350	Student Transportation Services			
11-000-270-503	Management Fee-ESC Transportation Programs	1,115.46	18,884.54	8,000.00
11-000-270-504	Contr Serv -Aid in Lieu of Payments - Nonpublic	-1,113.90	30,000.00	1,113.90
11-000-270-505	Contr Serv -Aid in Lieu of Payments - Charter Schl	.00	4,000.00	420.00
11-000-270-511	Contr Serv -Aid in Lieu of Payments - Choice Schl	.00	11,000.00	8.00
11-000-270-512	Contracted Services (Home/School) - Vendors	.00	.00	40,000.00
11-000-270-513	Contracted Services (not Home/School) - Vendors	34,390.95	14,571.60	20,548.45
11-000-270-517	Contracted Services (Home/School) -Joint Agreements	.00	.00	63,000.00
11-000-270-518	Contracted Services (Reg. Students) - ESCs	.00	50,000.00	25,000.00
11-000-270-518	Contracted Services (Special Ed) - ESCs	22,309.02	323,690.98	34,000.00
	Total	56,701.53	452,147.12	192,090.35
11-000-291-220	UNALLOCATED BENEFITS			
11-000-291-232	Social Security Contributions	11,760.77	55,818.12	421.11
11-000-291-241	T.P.A.F. Contributions - ERIP	.00	.00	28,049.00
11-000-291-250	Other Retirement Contributions - PERS	.00	.00	68,000.00
11-000-291-260	Unemployment Compensation	1,573.18	28,426.82	.00
11-000-291-270	Workmen's Compensation	33,712.00	.00	6,458.00
11-000-291-280	Health Benefits	314,532.60	869,612.94	165,567.46
11-000-291-290	Tuition Reimbursement	.00	1,000.00	34,000.00
11-000-291-299	Other Employee Benefits	-2,056.07	.00	51,631.07
	Unused Sick Payment to Term/Ret Staff	.00	.00	14,500.00
	TOTAL UNALLOCATED BENEFITS	359,522.48	954,857.88	368,626.64
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	359,522.48	954,857.88	368,626.64
	TOTAL UNDISTRIBUTED EXPENDITURES	872,126.01	5,377,878.08	1,572,308.41
	TOTAL GENERAL CURRENT EXPENSE	1,307,809.74	8,193,830.03	1,659,360.77
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 3 month period ending September 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	19,479.84	35,004.00	90,520.16
TOTAL CAPITAL OUTLAY EXPENDITURES	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	7,516.00	44,977.00	24,409.00
GENERAL FUND GRAND TOTAL	11,638,064.24	1,403,323.06	8,376,754.03	1,857,987.15

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

DRAFT

Interim Balance Sheet
 September 2016

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	-53,619.94
	Accounts receivable:	
141	Intergovernmental - state	-89,685.01
142	Intergovernmental - federal	143,754.11
153	Other	54,069.10
		<u> </u>
RESOURCES:		
301	Estimated revenues	688,959.75
302	Less revenues	(41,558.80)
	Total assets and resources	<u>647,400.95</u>
		<u>647,850.11</u>

LIABILITIES AND FUND EQUITY

LIABILITIES:		
421	Accounts payable	19,877.21
481	Deferred revenues	32,024.82
	Other current liabilities	47,025.13
	Total liabilities	<u>98,927.16</u>

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

DRAFT

Interim Balance Sheet
 September 2016

FUND BALANCE:		
Appropriated:		
753	Reserve for encumbrances - current year	424,242.94
754	Reserve for encumbrances - prior year	12,083.24
	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	(140,036.80)
603	Encumbrances	(576,362.98)
	Total fund balance	112,596.77
	Total liabilities and fund equity	548,922.95
		<u>647,850.11</u>

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 3 month period ending September 30, 2016)

REVENUES/SOURCES OF FUNDS	Budgeted <u>Estimated</u>	Actual to <u>Date</u>	Note: Over or (Under)	Unrealized <u>Balance</u>
EXPENDITURES	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	Available <u>Balance</u>
SPECIAL REVENUE FUNDS				
20-3XXX From state sources:	122,478.00	12,247.80	(UNDER)	110,230.20
20-4XXX From federal sources:	566,481.75	29,311.00	(UNDER)	537,170.75
TOTAL SPECIAL REVENUE FUNDS	688,959.75	41,558.80	(UNDER)	647,400.95
	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	
State Projects:				
20-218-100-XXX Preschool Education Aid	98,421.00	6,568.48	73,714.66	18,137.86
20-218-200-XXX Instruction	24,057.00	.00	.00	24,057.00
Support Services	122,478.00	6,568.48	73,714.66	42,194.86
Total Preschool Education Aid	122,478.00	6,568.48	73,714.66	42,194.86
Federal Projects:				
20-236-XXX-XXX TITLE I	386,971.60	82,713.56	240,307.64	63,950.40
20-237-XXX-XXX 237	1,972.00	.00	.00	1,972.00
20-250-XXX-XXX IDEA B	162,838.64	37,450.76	122,303.88	3,084.00
20-276-XXX-XXX TITLE II A	14,699.51	13,304.00	.00	1,395.51
Total Federal Projects	566,481.75	133,468.32	362,611.52	70,401.91
TOTAL GRANTS AND ENTITLEMENTS	688,959.75	140,036.80	436,326.18	112,596.77

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 3 month period ending September 30, 2016)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
SPECIAL REVENUE FUNDS			
Revenues from State Sources:			
Preschool Education Aid	122,478.00	12,247.80	110,230.20
Total Revenues from State Sources	122,478.00	12,247.80	110,230.20
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	41,558.80	647,400.95

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

DRAFT

Statement of Appropriations
Compared with Expenditures and Encumbrances
(For 3 month period ending September 30, 2016)

	Appropriations	Expenditures	Encumbrances	Available Balance
STATE PROJECTS - PRESCHOOL EDUCATION AID				
Instruction				
20-218-100-101 Salaries of Teachers	64,740.00	6,403.00	58,337.00	.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	6,568.48	73,714.66	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	6,568.48	73,714.66	42,194.86
Total State Projects	122,478.00	6,568.48	73,714.66	42,194.86
Federal Projects				
20-236-XXX-XXX TITLE I	386,971.60	82,713.56	240,307.64	63,950.40
20-237-XXX-XXX 237	1,972.00	.00	.00	1,972.00
20-250-XXX-XXX IDEA B	162,838.64	37,450.76	122,303.88	3,084.00
20-276-XXX-XXX TITLE II A	14,699.51	13,304.00	.00	1,395.51
Total Federal Projects	566,481.75	133,468.32	362,611.52	70,401.91
TOTAL SPECIAL REVENUE FUNDS	688,959.75	140,036.80	436,326.18	112,596.77

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

DRAFT

Interim Balance Sheet
September 2016

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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:

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

Interim Balance Sheet
September 2016

DRAFT

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		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

Interim Statements Comparing
Budgeted Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date
(For 3 month period ending September 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 3 month period ending September 30, 2016)

DRAFT

Estimated

Actual

Unrealized

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

DRAFT

Interim Balance Sheet
September 2016

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ASSETS AND RESOURCES

=====

ASSETS:

101 Cash in bank
121 Tax levy receivable
Other current assets

110,981.76
334,865.74
653.00

RESOURCES:

301 Estimated revenues
302 Less revenues
Total assets and resources

443,500.00
(446,500.00)
443,500.50

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LIABILITIES AND FUND EQUITY

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LIABILITIES:

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

Interim Balance Sheet
September 2016

DRAFT

FUND BALANCE:

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

RECAPITULATION OF FUND BALANCE

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

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

DRAFT

Interim Statements Comparing
Budgeted Revenue with Actual to Date and
Appropriations with Expenditures and Encumbrances to Date
(For 3 month period ending September 30, 2016)

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

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

DRAFT

Schedule of Revenues
 Actual Compared with Estimated
 (For 3 month period ending September 30, 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 3 month period ending September 30, 2016)

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