



CLEVELAND  
METROPOLITAN  
SCHOOL DISTRICT  
Vision to Victory

**FY 2014-2015  
FINANCIAL STATUS REPORT  
AS OF  
January 31, 2015**

Prepared by  
FINANCE DEPARTMENT

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

July 1, 2014–January 31, 2015 FINANCIAL STATUS REPORT

## Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of January 31, 2015. The total revenues forecasted in the October five year forecast were \$697,385,881. The adopted budget approved by the Board in October was \$724,706,151 plus carryover encumbrances of \$17,653,353 for a total appropriation of \$742,359,504.

	July	August	September	October	November	December
<b>Revenues:</b>						
Property Taxes	\$50,450,747	\$31,262,843	\$113,526	\$7,748,289	\$0	\$0
State Foundation	35,051,660	35,055,187	35,037,842	35,031,119	35,174,273	35,035,873
State Property Allocation	0	0	0	0	16,024,562	0
Other	1,123,302	2,006,205	6,749,677	4,304,834	1,750,908	1,713,349
<b>Total Revenues</b>	<b>86,625,709</b>	<b>68,324,235</b>	<b>41,901,045</b>	<b>47,084,242</b>	<b>52,949,743</b>	<b>36,749,222</b>
<b>Expenditures:</b>						
Salaries	23,568,636	36,766,874	23,822,459	23,421,628	24,190,015	23,853,365
Benefits	14,327,372	9,930,780	7,946,256	9,216,754	11,397,918	9,508,791
Purchase Services	15,315,742	18,425,802	25,295,943	17,795,203	19,082,942	18,830,718
Materials and Supplies	614,504	1,833,946	1,908,093	607,835	582,650	456,531
Capital Outlay	242,007	270,224	827,559	832,528	657,727	602,051
Other Objects	41,518	1,146,287	444,706	1,984,229	226,407	65,738
<b>Total Expenditures</b>	<b>54,109,779</b>	<b>68,373,913</b>	<b>60,245,016</b>	<b>53,858,177</b>	<b>56,137,659</b>	<b>53,317,194</b>
Net Change in Cash	32,515,930	(49,678)	(18,343,971)	(6,773,935)	(3,187,916)	(16,567,972)

	January	February	March	April	May	June	Total
<b>Revenues:</b>							
Property Taxes	\$17,022,731	\$0	\$0	\$0	\$0	\$0	\$106,598,136
State Foundation	35,741,917	0	0	0	0	0	246,127,871
State Property Allocation	0	0	0	0	0	0	16,024,562
Other	3,559,770	0	0	0	0	0	21,208,145
<b>Total Revenues</b>	<b>56,324,418</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>389,958,714</b>
<b>Expenditures:</b>							
Salaries	34,944,592	0	0	0	0	0	190,567,569
Benefits	7,383,343	0	0	0	0	0	69,711,214
Purchase Services	18,597,655	0	0	0	0	0	133,344,005
Materials and Supplies	598,232	0	0	0	0	0	6,601,791
Capital Outlay	74,464	0	0	0	0	0	3,506,560
Other Objects	688,123	0	0	0	0	0	4,597,008
<b>Total Expenditures</b>	<b>62,286,409</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>408,328,147</b>
Net Change in Cash	(5,961,991)	0	0	0	0	0	(18,369,433)

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

July 1, 2014–January 31, 2015 FINANCIAL STATUS REPORT

## REVENUE

The Cleveland Municipal School District is forecasting **\$697,385,881** in revenue within the General Funds in the 2014-2015 fiscal year as shown on figure 1. As of **January 31, 2015** the District has received revenue in the amount of \$389,958,714. The District will need to collect another \$307,427,167 to reach its target.

Figure 1

### FORECASTED REVENUES AND ACTUAL REVENUES

	Fiscal Year 2015 Forecast	Fiscal Year 2015 Actual		Over/ (Under)
<b>Revenues</b>				
Real Property Tax	\$205,453,334	\$106,598,136 (a)		<b>(\$98,855,198)</b>
State Foundation	420,420,858	246,127,869 (b)		<b>(174,292,989)</b>
Property Tax Homestead and Rollbacks	18,287,110	9,067,647 (c)		<b>(9,219,463)</b>
CAT Tax	13,913,830	6,956,915 (c)		<b>(6,956,915)</b>
Interest	650,000	418,114 (c)		<b>(231,886)</b>
Medicaid	2,050,000	677,677 (d)		<b>(1,372,323)</b>
CEAP	1,950,000	950,000 (c)		<b>(1,000,000)</b>
Advances-In	3,722,250	3,722,250 (c)		<b>0</b>
Casino Receipts	1,801,142	1,903,333 (c)		<b>102,191</b>
Other Revenues	29,137,357	13,536,773 (c)		<b>(15,600,584)</b>
<i>Total Revenues</i>	<b>\$697,385,881</b>	<b>\$389,958,714</b>		<b>(\$307,427,167)</b>
	<b>ON TARGET</b>			
	<b>AT RISK</b>			

- (a) The District received \$198,205,277 in general real property taxes in FY14 and is forecasting \$205,453,334 in FY15. Through January 31, 2015 the District has received \$106,598,136 in general property taxes. The current collection rate for 2014 declined from 82.6% to 80.3%.
- (b) The District will receive state funding in FY15 based on HB 59.
- (c) These revenues have been received as anticipated.
- (d) Revenues trending lower than anticipated.

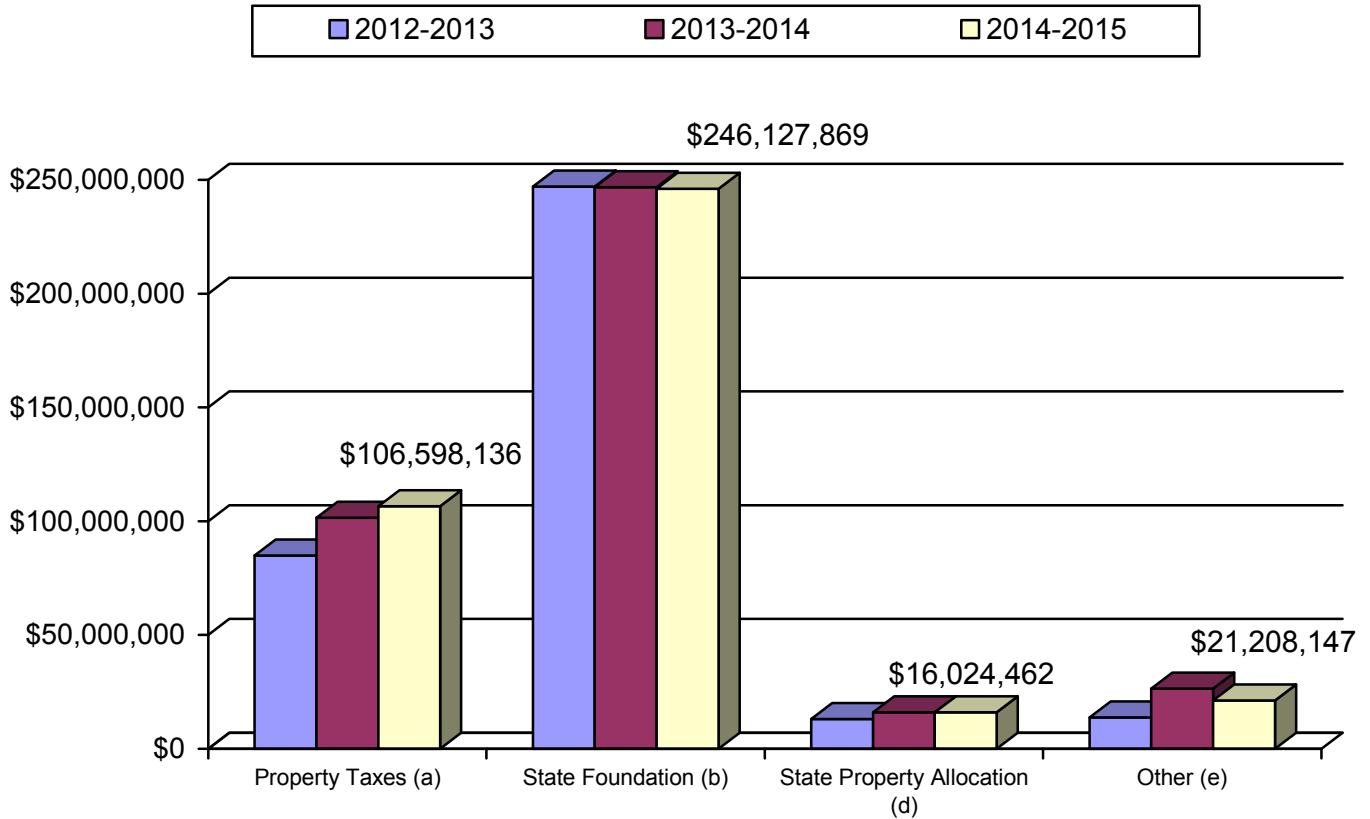
# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## July 1, 2014–January 31, 2015 FINANCIAL STATUS REPORT

Figure 2 compares revenue sources to the prior two years as of January 31. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2

### Cleveland Municipal School District - Revenues by Category



# CLEVELAND MUNICIPAL SCHOOL DISTRICT

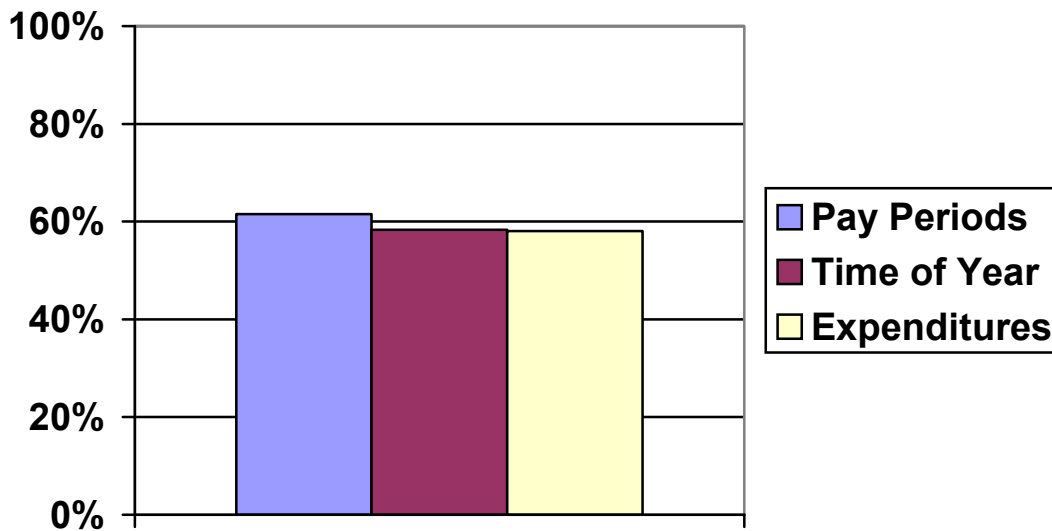
July 1, 2014–January 31, 2015 FINANCIAL STATUS REPORT

## EXPENDITURES

The fiscal year 2015 adopted General Fund budget for the District is \$724.7 million. This budget, coupled with carryover encumbrances of \$17.7 million, resulted in a \$742.4 million General Funds appropriation for FY 2015. The following information is a financial update of the status of this appropriation through January 31, 2015.

Through January 31, 2015 the District has expended \$408.3 million and has outstanding encumbrances of \$22.5 million. This total of \$430.8 million reflects 58.03% of the District's total appropriation (see Exhibit A). A statistical spending range for the District is based on two analyses: first, time elapsed is seven months or 58.33% of the fiscal year has passed. Secondly, sixteen of twenty-six (16/26), or 61.5% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



Overall, the District's encumbrance/expenditure level through December is on target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which relate specifically to school opening activities. Figure 3 compares the various expenditure categories to the expected level and to the prior two years. The three years of data will be beneficial for trend analysis performed throughout the year.

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

July 1, 2014–January 31, 2015 FINANCIAL STATUS REPORT

Figure 4

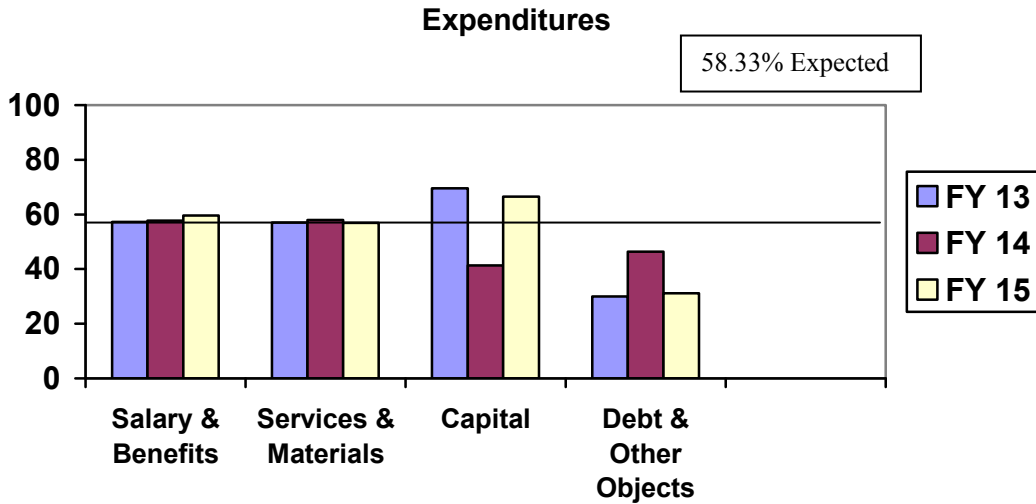
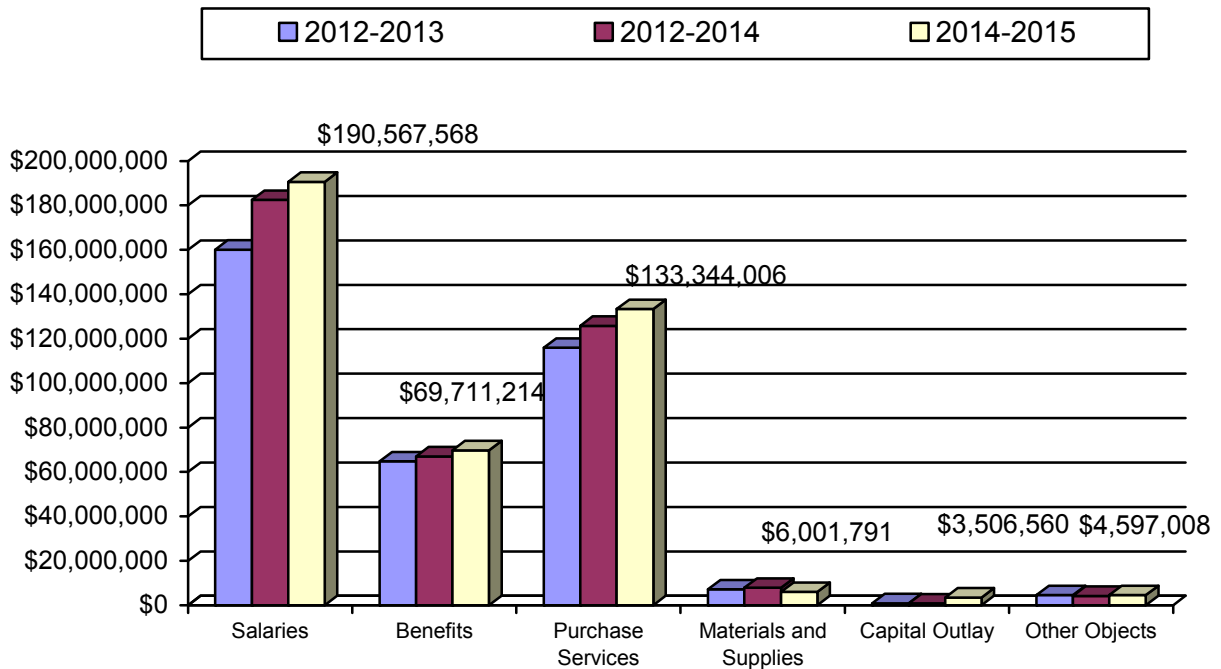


Figure 5

## Cleveland Municipal School District - Expenditures by Category



# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## July 1, 2014–January 31, 2015 FINANCIAL STATUS REPORT

As Figure 4 and 5 illustrates, overall salaries and fringe benefits are on target for this time of year. Salaries are slightly higher than last year for this time of year which is primarily due to the differentiated compensation stipend payments and less open positions. Salaries are trending under budget. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$11.6 million in December which is lower than the \$11.9 million average in December. Fringe benefits are higher than last year for this time of year which is primarily due to healthcare. Health care costs are forecasted to increase 10% in FY 15 from FY 14.

The current year Purchased Services and Materials categories indicate a 56.88% encumbrance/expenditure level for January. This is consistent with prior years and the cyclical nature of school operations.

The Capital encumbrance/expenditure level, whose budget comprises only .9% of the total General Fund budget, indicates a 66.52% encumbrance/expenditure level for January. It should be noted that the vast majority of on-going construction projects are accounted for in other funds and therefore not reflected in the encumbrances/expenditures above.

Finally, the debt service and other objects category of encumbrance/expenditures, which mainly reflects the payment of principal and interest for the energy conservation notes and QZAB notes, treasurer and auditor fees, and the transfer of monies to other District funds (as required by State regulations), is as expected as of January 31, 2015. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

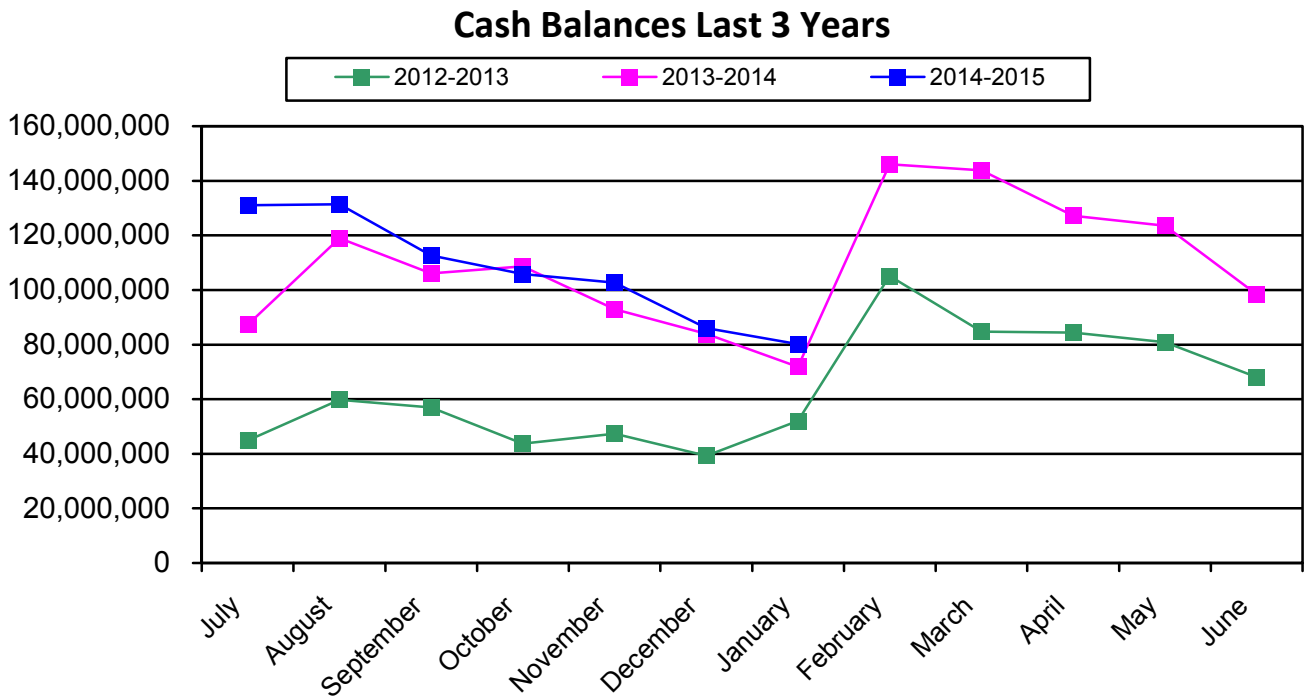
July 1, 2014–January 31, 2015 FINANCIAL STATUS REPORT

## CASH BALANCES

The cash balance as of January 31, 2015 is \$80,142,223. The unencumbered balance as of January 31, 2015 is \$57,646,611. See Figure 6 for details.

Figure 6

	<b>FY 2015</b>
Beginning Cash Balance	\$98,511,656
Total Revenues	389,958,714
Total Expenses	408,328,147
Revenue over Expenses	(18,369,433)
Total Payables	0
Ending Cash Balance	80,142,223
Encumbrances/Reserves	22,495,612
Unencumbered Balance	<u>\$57,646,611</u>





Cleveland Municipal School District  
 Monthly Budget Status Report- Summary by Object  
 GENERAL FUNDS  
 JANUARY FY'15

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Current	Expenditures-----*	YTD	Available Balance	Percent Used	Carryover
111 REGULAR CERT-SALARY/WAGES	208,030,883.72	.00	24,517,152.70	136,160,399.53	71,870,484.19	65.45	.00	
112 TEMP CERT-SALARY/WAGES	10,409,063.83	.00	875,203.65	3,946,768.49	6,462,295.34	37.92	.00	
113 SUPPL CERT-SALARY/WAGES	12,028,974.23	.00	531,396.79	2,471,676.14	9,557,298.09	20.55	.00	
116 TEMP CERT NON-CONTRIBUTE	236,830.00	.00	43,781.15	218,970.25	17,859.75	92.46	.00	
132 CERTIFIED TERMINATION BEN	802,925.00	.00	56,906.60	757,448.00	45,477.00	94.34	.00	
141 NONCERT REGULAR SAL/WAGES	75,519,578.47	.00	8,201,730.20	42,872,997.66	32,646,580.81	60.75	.00	
142 NONCERT TEMP SALARY/WAGES	965,281.60	.00	99,291.90	586,378.79	378,902.81	60.75	.00	
143 NONCERT SUPPL SALARY/WAGE	52,992.65	.00	3,024.60	33,542.05	19,450.60	63.30	.00	
144 NONCERT OVERTIME SAL/WAGE	4,366,384.15	.00	440,684.48	2,230,289.79	2,136,094.36	51.08	.00	
146 NONCERT TEMP NON-CONTRIBU	343,269.85	.00	46,394.87	179,063.97	164,205.88	52.16	.00	
152 NONCERT TERMINATE BENEFIT	837,925.00	.00	104,708.72	837,003.61	921.39	99.89	.00	
172 STUDENT WORKERS	499,091.24	.00	24,316.24	273,030.12	226,061.12	54.71	.00	
<b>Object 1XX Total</b>	<b>314,093,199.74</b>	<b>.00</b>	<b>34,944,591.90</b>	<b>190,567,568.40</b>	<b>123,525,631.34</b>	<b>60.67</b>	<b>.00</b>	
211 STRS-EMPLOYER'S SHARE	32,037,316.05	.00	2,567,846.80	19,577,837.77	12,459,478.28	61.11	.00	
221 STRS-EMPLOYER'S SHARE	11,498,679.37	.00	950,852.19	7,097,329.07	4,401,350.30	61.72	.00	
241 CERT MEDICAL/HOSPITAL	37,441,910.05	.00	2,662,460.74	24,280,055.94	13,161,854.11	64.85	.00	
242 CERT LIFE INSURANCE	29,601.22	.00	1,459,38-.00	5,764.26	23,836.96	19.47	.00	
244 CERT VISION INSURANCE	302,173.34	.00	18,959.29	179,392.98	122,780.36	59.37	.00	
249 CERT OTHER INSURANCE BENF	2,941,168.67	.00	91,112.60	1,461,462.71	1,479,705.96	49.69	.00	
251 NONCERT MEDICAL/HOSPITAL	25,765,012.12	.00	789,974.41	10,380,196.63	15,384,815.49	40.29	.00	
252 NONCERT LIFE INSURANCE	21,124.99	.00	2,013.75-	3,619.66	17,505.33	17.13	.00	
254 NONCERT VISION INSURANCE	215,931.89	.00	11,796.48	125,660.34	90,271.55	58.19	.00	
259 NONCERT OTHER INSUR BENF	1,051,419.93	.00	14,487.04	428,488.88	622,931.05	40.75	.00	
261 CERTIFIED WORKERS COMP	3,290,423.53	.00	39,458.88-	308,503.06-	3,505,593.26	6.54-	.00	
262 NONCERT WORKERS COMP	1,127,593.91	.00	31,453.92-	172,552.02-	1,300,145.93	15.30-	.00	
281 CERT UNEMPLOYMENT INSUR	345,400.00	40,000.00	19,211.77	168,219.29	137,180.71	60.28	8,000.00	
282 NONCERT UNEMPLOY INSUR	87,603.00	.00	7,605.88	72,109.66	15,493.34	82.31	.00	
291 CERT OTHER RETIRE/INSUR	6,440,196.00	.00	323,441.22	6,412,131.54	28,064.46	99.56	.00	
<b>Object 2XX Total</b>	<b>122,595,554.07</b>	<b>133,333.33</b>	<b>7,383,342.49</b>	<b>69,711,213.65</b>	<b>52,751,007.09</b>	<b>56.97</b>	<b>33,000.00</b>	
411 INSTRUCTION SERVICES	8,815,412.77	197,853.86	44,951.29	177,326.70	8,440,232.21	4.26	865,753.07	
412 INSTRUCTIONAL IMPROVEMENT	4,024,601.25	2,310,165.88	233,970.85	1,525,132.00	189,303.37	95.30	29,622.85	
413 HEALTH SERVICES	991,728.04	164,608.18	24,669.73	307,466.30	519,653.56	47.60	462,383.29	
414 STAFF SERVICES	1,096.00	.00	.00	850.00	246.00	77.55	.00	
415 MANAGEMENT SERVICES	1,498,154.32	545,376.23	73,390.88	468,206.29	484,571.80	67.66	750,045.61	
416 DATA PROCESSING SERVICES	228,456.70	102,083.39	72,916.65	110,271.63	16,101.68	92.95	29,166.70	
417 STATISTICAL SERVICES	103,575.34	32,564.60	12,698.31	62,452.20	8,558.54	91.74	1,881.34	
418 PROFESSIONAL/LEGAL SVCS	3,562,239.04	2,045,747.10	166,597.85	1,315,427.29	201,064.65	94.36	1,617,298.04	
419 OTHER PROF/TECH SERVICES	21,269,747.42	5,986,681.64	788,710.60	7,171,121.37	8,111,944.41	61.86	3,639,621.61	
422 GARBAGE REMOVAL/CLEANING	188,891.96	143.96	21,915.81	68,759.58	119,988.42	35.48	143.96	
423 REPAIRS/MAINTENANCE SVCS	3,056,435.47	1,228,041.56	94,208.99	1,020,520.60	807,873.31	73.57	1,062,996.53	
425 RENTALS	5,084,619.63	1,200,116.72	285,379.78	2,404,309.70	1,480,193.21	70.89	842,065.07	
426 LEASE PURCHASE AGREEMENTS	2,724,000.00	.00	.00	2,404,000.00	1,362,000.00	50.00	.00	
429 OTHER PROPERTY SERVICES	80,000.00	49,928.07	30,071.93	30,071.93	.00	100.00	.00	
431 CERTIFIED TRAVEL REIMB	283,427.81	15,614.40	6,403.20	29,425.06	238,388.35	15.89	2,335.16	
432 CERT MEETING EXPENSE	591,668.42	121,064.62	18,017.35	149,966.54	320,637.26	44.81	82,846.62	
433 NONCERT TRAVEL REIMBURSE	257,767.71	10,315.90	14,828.53	105,231.73	142,220.08	44.83	2,706.86	
434 NONCERT MEETING EXPENSE	202,766.51	48,218.49	8,256.08	52,521.36	102,026.66	49.68	11,172.24	

Cleveland Municipal School District  
 Monthly Budget Status Report - Summary by Object  
 GENERAL FUNDS  
 JANUARY FY 15

Object Name	Total Appropriation	Outstanding Encumbrance	Current YTD	Expenditures YTD	Available Balance	Percent Used	Carryover
439 OTHER TRAVEL/MTG EXPENSE	5,350.00	790.00	.00	281.26	4,278.74	20.02	250.00
441 TELEPHONE SERVICE	1,752,563.38	1,016,134.36	13,874.47	511,575.45	224,853.57	87.17	852,949.42
443 POSTAGE	365,909.82	2,481.38	102,984.92	120,198.29	243,230.15	33.53	3,156.96
445 MAIL/MESSENGER SERVICE	155,363.13	116,561.13	5,662.98	30,276.88	8,525.12	94.51	73,486.13
446 ADVERTISING	197,495.92	30,754.82	8,239.05	130,383.33	36,357.77	81.59	7,778.04
447 INTERNET ACCESS SERVICE	6,176.37	320.94	1,029.44	2,273.43	3,582.00	42.00	594.37
449 OTHER COMMUNICATIONS SVCS	650.00	.00	.00	.00	650.00	.00	.00
451 ELECTRICITY	7,619,827.00	.00	812,653.09	4,509,886.34	3,109,940.66	59.19	.00
452 WATER AND SEWAGE	1,685,399.30	.00	74,384.13	846,503.35	838,895.95	50.23	.00
453 GAS	3,172,571.00	.00	395,256.81	981,692.81	2,190,878.19	30.94	.00
456 DISTR CODIER PROGRAM	953,946.80	665,537.11	39,509.01	285,080.17	5,329.52	99.44	878,223.30
461 PRINTING AND BINDING	491,684.05	42,309.59	20,946.72	201,477.57	247,896.89	49.58	60,762.15
462 CONTRACTED FOOD SERVICES	621,726.28	25,025.30	21,579.60	167,304.49	429,396.49	30.93	129,786.17
463 OTHER CRAFT/TRADE SVCS	48,035.25	1,456.50	133.75	46,578.75	.00	100.00	48,035.25
471 TUITION PAID-OTHER OH DIS	2,900,000.00	.00	.00	2,042,216.14	857,783.86	70.42	.00
474 EXCESS COSTS	3,550,000.00	.00	6,492.28	40,543.12	3,509,456.88	1.14	.00
475 SPEC ED-IN DISTRICT-PYMT	15,715,722.24	218,221.24	681,874.00	5,754,587.21	9,742,125.79	38.01	215,722.24
477 OPEN ENROLLMNT-IN DISTRICT	2,750,000.00	.00	226,837.50	1,582,874.37	1,167,125.63	57.56	.00
478 COMMUNITY SCHL-INDISTRICT	145,272,816.48	.00	11,506,022.09	80,659,683.66	64,603,132.82	55.53	.00
479 OTHER TUITION PAYMENTS	16,819,516.03	48,556.03	2,048,392.19	10,318,557.26	6,452,402.74	61.64	169,516.03
481 STU TRANSP-OTHER OH DISTR	10,013,162.84	2,327,213.35	589,281.91	7,600,042.74	85,906.75	99.14	420,230.84
483 STU TRANSP-OTHER SOURCES	100,777.00	450.00	10,033.00	24,058.00	76,269.00	24.32	7,995.00
489 OTHER PUPIL TRANSP SVCS	2,126,532.27	27,215.98	134,712.51	1,109,418.39	989,897.97	53.45	229,179.41
490 OTHER PURCHASED SERVICES	4,631.90	942.13	.00	3,687.50	2.27	99.95	4,621.90
499 Other Purchased Services	15,896.22	2,953.87	767.64	3,764.89	9,177.46	42.27	3,086.22
Object Total	269,312,341.67	18,585,448.33	18,597,654.92	133,344,005.68	117,382,887.66	56.41	12,505,418.38
511 INSTRUCTIONAL SUPPLIES	2,209,194.59	276,287.17	82,454.76	756,332.61	1,176,574.81	46.74	691,194.83
512 OFFICE SUPPLIES	1,295,899.15	411,381.16	53,540.64	442,024.33	442,493.66	65.85	252,349.93
514 HEALTH/HYGIENE SUPPLIES	92,136.23	2,698.64	21,528.42	64,948.19	24,489.40	73.42	6,274.49
516 SOFTWARE MATERIALS	303,931.12	10,551.85	1,200.00	220,372.92	73,006.35	75.98	191,022.12
517 COMPUTER SUPPLIES	1,150.00	.00	.00	.00	1,150.00	.00	.00
519 OTHER GENERAL SUPPLIES	480,503.19	82,534.70	38,748.17	234,382.44	163,586.05	65.96	83,611.69
521 NEW TEXTBOOKS	2,925,376.97	120,408.29	31,744.21	2,530,508.34	284,460.34	90.28	149,642.94
524 SUPPLEMENTAL TEXTBOOKS	537,773.63	85,214.39	69,735.52	189,827.51	262,731.73	51.14	19,015.52
525 ELECTRONIC MATERIALS	204,600.85	54,666.95	49,687.31	107,509.85	42,424.05	79.26	27,380.35
529 OTHER TEXTBOOKS	34,683.00	10,143.92	1,372.36	17,966.36	6,572.72	81.05	4,683.00
531 NEW LIBRARY BOOKS	251,527.93	50,139.80	11,206.00	65,056.50	136,271.63	45.82	45,140.89
541 NEWS PAPERS	4,783.00	.00	.00	4,454.21	4,328.79	9.50	.00
542 PERIODICALS	66,054.62	5,354.05	1,206.47	11,991.93	48,708.64	26.26	8,496.17
543 DVDS,CDS AND VIDEOS	59,101.23	4,705.80	.00	9,721.78	44,673.65	24.41	8,408.57
546 ELEC SUBSCRIPTION SERVICE	14,249.95	1,639.95	.00	7,548.00	5,002.00	28.41	99.95
549 OTHER	133,202.52	7,270.46	5,160.03	28,663.29	97,268.77	26.98	7,957.80
570 SUP/MATL OPER/MAINT/REPAIR	1,347,530.05	343,837.09	29,752.73	383,755.80	619,937.16	53.99	504,255.05
571 LAND	322,640.89	125,414.86	17,815.06	134,806.97	62,419.06	80.65	76,908.89
572 BUILDINGS	2,500.00	.00	.00	1,250.05	1,249.95	50.00	.00
573 EQUIPMENT & FURNITURE	2,000.00	.00	.00	409,381.97	2,000.00	.00	335,500.09
581 PARTS-MAINT/REP MOTOR VEH	1,831,369.44	304,507.11	70,206.38	409,381.97	1,117,480.36	38.98	.00
582 FUEL	2,173,743.53	884,840.60	112,873.98	990,832.06	298,070.87	86.29	169,024.53

Cleveland Municipal School District  
Monthly Budget Status Report - Summary by Object  
GENERAL FUNDS  
JANUARY FY'15

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*	YTD	Available Balance	Percent Used	Carryover
589 OTHER SUPPLIES/MATERIALS	3,000.00	.00	.00	2,865.00	135.00	95.50	.00
590 OTHER SUPPLIES/MATERIALS	6,410.00	.00	.00	1,590.99	4,819.01	24.82	310.00
<b>Object 5XX Total</b>	<b>14,303,361.89</b>	<b>2,791,716.79</b>	<b>598,232.44</b>	<b>6,601,791.10</b>	<b>4,919,854.00</b>	<b>65.60</b>	<b>2,581,276.81</b>
630 IMPROVEMENTS (NON-BLDG)	22,637.00	15,640.00	.00	.00	6,997.00	69.09	.00
640 CAPITAL EQUIPMENT	140,744.62	20,616.73	467.95	18,326.39	101,801.50	27.67	36,720.67
644 TECHNICAL EQUIPMENT	5,858,942.62	495,563.89	73,218.85	3,425,066.64	1,938,312.09	66.92	1,711,636.15
645 CAPITALIZED EQUIPMENT	81,348.03	20,887.89	777.21	4,460.14	56,000.00	31.16	25,348.03
650 VEHICLES	178,507.00	119,800.00	.00	58,707.00	.00	100.00	118,507.00
<b>Object 6XX Total</b>	<b>6,282,179.27</b>	<b>672,508.51</b>	<b>74,464.01</b>	<b>3,506,560.17</b>	<b>2,103,110.59</b>	<b>66.52</b>	<b>1,892,211.85</b>
814 LOANS - ENERGY CONSERVATN	1,014,949.00	.00	513,987.12	1,014,949.22	.22-	100.00	.00
821 SERIAL BONDS	97,875.00	.00	.00	.00	97,875.00	.00	.00
824 LOANS ENERGY CONS-EXP INT	124,177.00	.00	55,568.45	124,163.77	13.23	99.99	.00
841 MEMBERSHIP-PROF ORGAN	191,869.47	25,859.20	15,249.53	44,651.10	121,359.17	36.75	9,324.20
843 CHARGES FOR AUDIT EXAMS	147,549.00	25,861.00	37,129.60	121,688.00	.00	100.00	7,206.00
845 CMTY AUDITOR/TREAS FEES	2,389,833.00	.00	2,768.83	1,113,544.01	1,276,288.99	46.60	.00
847 DELINQUENT LAND TAXES	2,550,000.00	.00	430.53	897,077.17	1,652,922.83	35.18	.00
848 BANK CHARGES	60,773.53	504.80	10,281.94	29,593.47	30,675.26	49.53	773.53
849 OTHER DUES & FEES	12,447.00	8,117.00	1,160.00	1,660.00	2,670.00	78.55	2,447.00
852 ACCID INSUR-STU ACT PART	63,034.00	.00	.00	37,147.00	25,887.00	58.93	.00
853 FIDELITY BOND PREMIUMS	4,000.00	.00	3,955.00	3,955.00	45.00	98.88	.00
855 FIRE & EXTENDED COVG INS	1,716,322.25	174,531.25	25,000.00	1,103,086.00	438,705.00	74.44	590,617.25
856 Benefits & Claims	21,148.32	9,892.23	.00	11,256.09	.00	100.00	9,892.23
882 AWARDS/PRIZES FOR COMPETE	258,996.56	23,840.16	6,468.19	27,393.12	207,763.28	19.78	15,532.20
889 OTHER AWARDS & PRIZES	255,076.30	52,094.90	14,541.73	52,975.12	150,006.28	41.19	255.97
890 OTHER MISC EXPENDITURES	10,316.00	1,904.43	1,582.25	10,258.06	57.94	99.44	.00
899 OTHER MISCELLANEOUS	10,106.96	1,904.43	.00	3,611.28	4,591.25	54.57	5,387.40
<b>Object 8XX Total</b>	<b>8,928,473.39</b>	<b>322,604.97</b>	<b>688,123.17</b>	<b>4,597,008.41</b>	<b>4,008,860.01</b>	<b>55.10</b>	<b>641,445.78</b>
910 TRANSFERS	2,844,394.00	.00	.00	.00	2,844,394.00	.00	.00
921 INITIAL ADVANCE OUT	4,000,000.00	.00	.00	.00	4,000,000.00	.00	.00
<b>Object 9XX Total</b>	<b>6,844,394.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>6,844,394.00</b>	<b>.00</b>	<b>.00</b>
<b>Report Total</b>	<b>742,359,504.03</b>	<b>22,495,611.93</b>	<b>62,286,408.93</b>	<b>408,328,147.41</b>	<b>311,535,744.69</b>	<b>58.03</b>	<b>17,653,352.82</b>

