

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

Prepared by FINANCE DEPARTMENT

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
Revenues:						
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
Total Revenues	86,625,709	68,324,235	41,901,045	47,084,242	52,949,743	36,749,222
Expenditures:						
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
Total Expenditures	54,109,779	68,373,913	60,245,016	53,858,177	56,137,659	53,317,194
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
Revenues:							
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
Total Revenues	56,324,418	0	0	0	0	0	389,958,714
Expenditures:							
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
Total Expenditures	62,286,409	0	0	0	0	0	408,328,147
Net Change in Cash	(5,961,991)	0	0	0	0	0	(18,369,433)

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

AT RISK

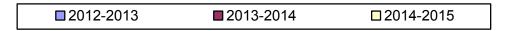
- (a) The District received \$198,205,277 in general real property taxes in FY14 and is forecasting \$205,453,334 in FY15. Through January 31, 2015 the District has received \$106,598,136 in general property taxes. The current collection rate for 2014 declined from 82.6% to 80.3%.
- (b) The District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

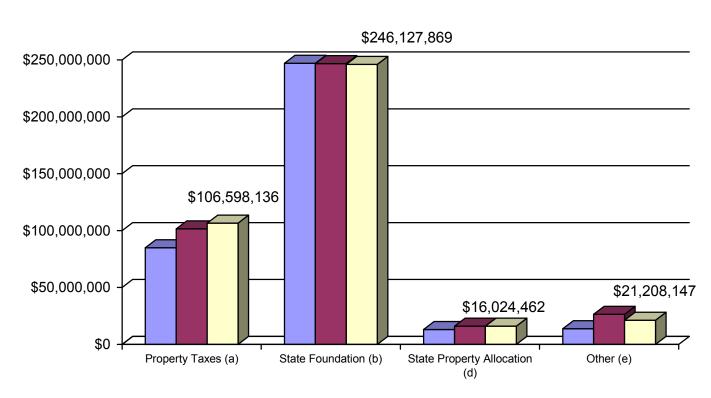
July 1, 2014–January 31, 2015 FINANCIAL STATUS REPORT

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







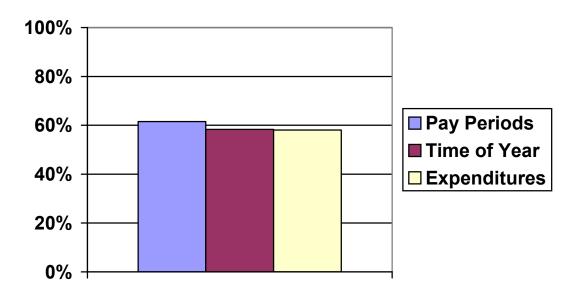
July 1, 2014–January 31, 2015 FINANCIAL STATUS REPORT

#### **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

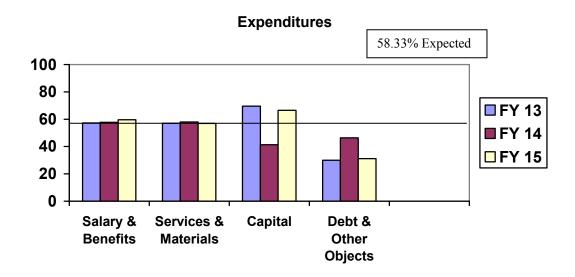


Overall, the District's encumbrance/expenditure level through December is on target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which relate specifically to school opening activities. Figure 3 compares 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.

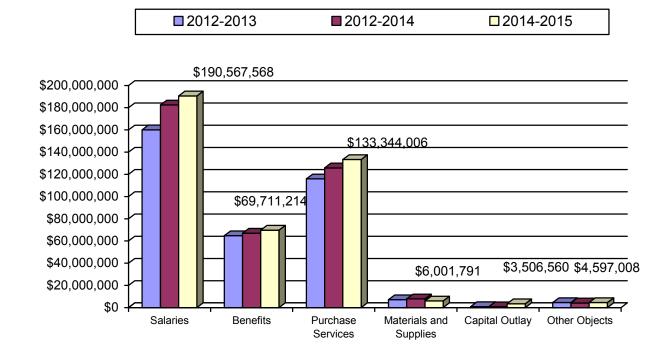
July 1, 2014-January 31, 2015 FINANCIAL STATUS REPORT

Figure 4

Figure 5



Cleveland Municipal School District - Expenditures by Category



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.

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

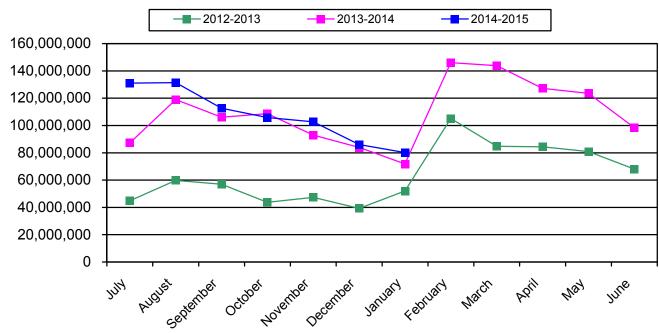
#### **CASH BALANCES**

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

	FY 2015
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	\$57,646,611

#### **Cash Balances Last 3 Years**



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

Object Name	Name	Total Appropriation	Outstanding Encumbrance	*Exp Current	** Current YTD	Available Balance	Percent Used	Carryover
는 무	REGULAR CERT-SALARY/WAGES	208,030,883.72	.00	24,517,152.70	·in	484.1	65.45	.00
112	TEMP CERT-SALARY/WAGES	10,409,063.83	.00	875,203.65		62,295.	37.92	.00
113	SUPPL CERT-SALARY/WAGES	12,028,974.23	.00	531,396.79		298.0	20.55	. 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		580.8	56.77	.00
14.2 14.2	NONCERT TEMP SALARY/WAGES	965,281.60	.00		586,378.	378,902.8	60.75	.00
143	NONCERT SUPPL SALARY/WAGE	52,992.65	.00	3,024.60		19,450.6	63.30	.00
144	NONCERT OVERTIME SAL/WAGE	4,366,384.15	.00	440,684.48	2,230,289.79	094.3	51.08	. 000
146	NONCERT TEMP NON-CONTRIBU	343,269.85	.00	46,394.87		64,205.	52.16	. 00
162	NONCERT TERMINATE BENEFIT	837,925.00	. 00	104,708.72		921.	99.89	
Object	STODENT WORKERS	314.093.199.74	. 00	34.944.591.90	190.567.568.40	123,525,631,34	60.67	.00
			;					
211	STRS-EMPLOYER'S SHARE	32,037,316.05	. 00	2,567,846.80	•	9,478.2	61.11	. 00
144	CHART WEDICAL (HOSDIEN)	11,498,6/9.3/		0 660 000.10	24 280 055 94	13 161 854 11	64.78	
242	CERT LIFE INSURANCE	29,601.22	. 00	1,459.38-	5,764.26	3,83	19.47	.00
244	CERT VISION INSURANCE	302,173.34	.00	18,969.29		122,780.3	59.37	.00
249	CERT OTHER INSURANCE BENF	2,941,168.67	.00	91,112.60	1,461,462.71	79,705.	49.69	.00
251 251	NONCERT MEDICAL/HOSPITAL	25,765,012.12	. 00	789,974.41	10,380,196.63	17 KOK 3	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 BENEF	1,051,419.93	.00	14,457.04	428,488.88	22,931.0	40.75	.00
261	CERTIFIED WORKERS COMP	3,290,423.53	93,333.33	39,458.88-		505,593.2	1 6 . 5 4 -	25,000.00
262	NONCERT WORKERS COMP	1,127,593.91		31,453.92-		00,145.9	LD.30-	
281	CERT UNEMPLOYMENT INSUR	345,400.00	40,000.00	7 505 88 19,211.77	73 109 66	190. 7 192. 7	20.20 24.00	.00.00
291	NONCEXT ONEMETOR INSOR	6.440.196.00		323.441.22	6.412.131.54	28.064.46	99.56	. 00
Object		122,595,554.07	133,333.33	7,383,342.49	69,711,213.65	1,007.0	6.9	33,000.00
411	INSTRUCTION SERVICES	8,815,412.77	197,853.86	44,951.29	177,326.70	8,440,232.21	4.26	0
412	INSTRUCTIONAL IMPROVEMENT	4,024,601.25	165	233,970.85	1,525,132.00	89,303.		29,622.85
413	HEALTH SERVICES	991,728.04	164,608.18	24,669.73	307,466.30	0.00	47.60	א כ
414	WENDOWNENT OFFICER	1,096.00	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		16,101.6	92.95	9,166.7
417	STATISTICAL SERVICES	103,575.34	32,564.60	12,698.31	62,452.20	8,558.5	91.74	1,881.
418	PROFESSIONAL/LEGAL SVCS	3,562,239.04	2,045,747.10	166,597.85	1,315,427.29	1,064.6	61.36	221 6
422	GARBAGE REMOVAL/CLEANING	188.891.96	143.96	21,915.81	68,759.58	119,988.4	36.48	1
423	REPAIRS/MAINTENANCE SVCS	3,056,435.47	1,228,041.56	94,208.99	1,020,520.60	7,873.3	73.57	·σ
425	RENTALS	5,084,619.63	200,	285,379.78		193.2	70.89	2,069.0
426	LEASE PURCHASE AGREEMENTS	2,724,000.00	.00	.00		0.00.0	50.00	. 000
429	OTHER PROPERTY SERVICES	000,000.00	49,928.07	30,071.93	30,071.93		100.00	)   
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	CERTIFIED TRAVEL REIMB	283,427.81	15,614.40	6,403.20			15.89	2,335.1
432	NONCERT TRAVEL REIMBURSE	257.767.71	10.315.90	14.828.53	105.231.73		44.83	2.706.86
434	NONCERT MEETING EXPENSE	202,766.51	48,218.49	8,256.08			9	172.2

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

8,496.17 8,498.57 99.55 7,957.80 504,255.85 76,908.89 .00 .00 335,500.09	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	48,708.64 44,673.65 5,002.00 97,268.77 619,937.16 62,419.95 1,249.95 2,000.00 1,117,480.36 298,070.87	11,991.93 9,721.78 7,548.00 28,663.29 383,755.80 134,806.97 1,250.05 1,250.05 409,381.97	1,206.47 .00 .00 5,160.03 29,752.73 17,815.06 .00 .00 .00 .00 .00 .00 .00	5,354.05 4,705.80 1,699.95 7,270.46 343.837.09 125,414.86 .00 304,507.11	66,054.62 59,101.23 14,249.95 133,202.52 1,347,530.05 322,640.89 32,500.00 2,500.00 1,831,369.44	PERIODICALS DVDS,CDS AND VIDEOS ELEC SUBSCRIPTION SERVICE OTHER SUP/MATL OPER/MAINT/REPAI LAND BUILDINGS EQUIPMENT & FURNITURE PARTS-MAINT/REP MOTOR VEH	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
691,194.83 252,349.93 6,274.49 191,022.12 .00 83,611.69 149,642.94 19,015.52 27,380.35 4,683.00 45,140.89 8.496.17	46.5.85 73.85 75.96 65.96 65.96 65.96 79.12 81.02 81.02 81.02 81.02 81.02 81.02 81.02 81.02 81.02 81.02 81.02	1,176,574.81 442,493.66 24,489.40 73,006.35 1,150.00 163,586.05 284,460.34 262,731.73 42,424.05 6,572.72 136,271.63 4,328.79 48,328.79	0400 000 000 C	82,454.76 53,540.64 21,528.42 1,200.00 38,748.17 31,744.21 69,735.92 49,687.36 11,206.00	276,287.17 411,381.16 2,698.64 10,551.85 00 82,534.70 120,408.29 85,214.39 54,66.95 10,143.92 50,199.80	2,209,194.59 1,295,899.15 92,136.23 303,931.12 1,150.00 480,503.19 2,925,376.97 537,773.63 204,683.00 251,527.93 4,783.00	INSTRUCTIONAL SUPPLIES OFFICE SUPPLIES SUPPLIES SOFTWARE MATERIALS COMPUTER SUPPLIES OTHER GENERAL SUPPLIES OTHER GENERAL TEXTBOOKS ELECTRONIC MATERIALS OTHER TEXTBOOKS ELECTRONIC MATERIALS OTHER TEXTBOOKS NEW LIBRARY BOOKS NEW FIBRARY BOOKS NEW FIBRARY BOOKS	511 511 514 517 517 519 521 521 522 523
169,516.03 420,230.84 7,995.00 229,179.41 4,621.90 3,086.22 12,505,418.38	562.49.55.55.55.55.55.55.55.55.55.55.55.55.55	117,382,887.66	1,582,874.3 80,669,683.66 10,318,557.26 7,600,042.74 24,588.00 1,109,418.39 3,887.50 3,764.89 133,344,005.68	11,506,022.09 2,048,392.19 2,048,392.19 589,281.91 10,033.00 134,712.51 .00 767.64 18,597,654.92	.00 48,556.03 2,327,213.35 450.00 27,215.98 942.13 2,953.87 18,585,448.33	2,750,000.00 145,272,816.48 16,819,516.03 10,013,162.84 100,777.00 2,126,532.27 4,631.20 15,896.22 269,312,341.67	OPEN ENROLLMNT-IN DISTRIC COMMUNITY SCHL-INDISTRICT OTHER TUITION PAYMENTS STU TRANSP-OTHER OH DISTR STU TRANSP-OTHER OURCES OTHER PUPIL TRANSP SRVCS OTHER PUPIL TRANSP SRVCS OTHER PUPICHASED SERVICES OTHER PURCHASED SERVICES OTHER PURCHASED SERVICES OTHER PURCHASED SERVICES OTHER TURCHASED SERVICES	477 478 479 481 481 483 489 490 <b>Object</b>
.00 .00 .00 .00 .00 .00 .762.15 129,786.17 48,035.25 .00 .00 .215,722.24	50.19 30.94 99.44 99.58 100.09 100.09 1.14 1.14	3,109,40.66 838,895.95 2,190,878.19 5,329.52 247,896.89 429,396.49 .00 857,783.86 3,509,456.88 9,742,915.79	4,509,886.34 4,509,886.34 981,692.81 981,692.81 201,477.57 167,504.49 46,578.75 2,042,216.14 40,543.12 5,754,587.21 1,754,587.21	74,384.13 395,256.81 39,509.01 20,946.72 21,779.60 133,759.60 21,779.60 6,492.28 681,874.00	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00	7,619,827.00 1,685,399.30 3,172,571.00 955,946.80 491,684.05 621,726.28 48,035.25 2,900,000.00 3,550,000.00 15,715,722.24	WATER AND SEWAGE GAS DISTR COPIER PROGRAM PRINTING AND BINDING CONTRACTED FOOD SERVICES OTHER CRAFT/TRADE SVCS TUITION PAID-OTHER OH DIS EXCESS COSTS SPEC ED-IN DISTRICT-PYMNT	451 452 453 461 462 4662 471 475
Carryover  250.00  852,949.42  3,156.96  73,486.13  7,778.04  594.37	Sed 0.0 0.1 7.1 7.1 2.0 2.0	Available Balance  4,278.74 224,853.57 243,230.15 8,525.12 36,357.77 3,582.00 650.00	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Current .00 13,874.47 102,984.92 5,662.98 8,239.05 1,029.44	Outstanding Encumbrance 790.00 1,016,134.36 2,481.38 116,561.13 30,754.82 320.94	Total Appropriation 5,350.00 1,752,563.38 365,909.82 155,363.13 197,495.92 6,176.37 650.00	Object Name  439 OTHER TRAVEL/MTG EXPENSE  441 TELEPHONE SERVICE  443 POSTAGE  444 MAIL/MESSENGER SERVICE  446 ADVERTISING  447 INTERNET ACCESS SERVICE  449 OTHER COMMUNICATIONS SVCS	Objec 439 441 443 4443 445 446

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

Depicit Name   Depict Name   Depicit Name   Depic	17,653,352.82	58.03	311,535,744.69	408,328,147.41	62,286,408.93	22,495,611.93	742,359,504.03	Report Total	Repor
Proper   P		. 00 . 00	2,844,394.00 4,000,000.00 <b>6,844,394.00</b>		.00		2,844,394.00 4,000,000.00 <b>6,844,394.00</b>		910 921 <b>Object</b>
RE SUPPLIES/MATERIALS 6,400.00 0.00 2,865.00 135.00 0.00 2,865.00 135.00 0.00 2,865.00 135.00 0.00 2,865.00 135.00 0.00 2,865.00 135.00 0.00 2,865.00 135.00 0.00 2,865.00 135.00 0.00 2,865.00 135.00 0.00 2,865.00 135.00 0.00 2,865.00 135.00 0.00 170.00 1,500.99 4,819.01 24.82 2,887.00 170.41 10.00 12.82 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0	265.97 .00 5,387.40 <b>641,445.78</b>	41.19 99.44 54.57 55.10	150,006.28 57.94 4,591.25 4,008,860.01	52,975.12 10,258.06 3,611.28 4,597,008.41	14,541.73 1,582.25 .00 <b>688,123.17</b>	52,094.90 00 1,904.43 322,604.97	•		889 890 899 <b>Object</b>
Total   Outstanding   Total   Outstanding   Total   Outstanding   Total   Outstanding   Total   Total   Percent   Total   Percent   Total   Percent   Total   Percent   Total   Percent   Percent	.00 .00 .590,617.25 9,892.23 15,532.20	58.93 98.88 74.44 100.00 19.78	25,887.00 45.00 438,705.00 .00 207,763.28	37,147.00 3,955.00 1,103,086.00 11,256.09 27,393.12	3,955.00 25,000.00 6,468.19	174,531.25 9,892.23 23,840.16	12,734.00 4,000.00 1,716,322.25 21,148.32 258,996.56	ACCID INSUR-STU ACT PART ACCID INSUR-STU ACT PART FIDELITY BOND PREMIUMS FIRE & EXTENDED COVG INS Benefits & Claims AWARDS/PRIZES FOR COMPETE	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Potal   Outstanding   Percent   Pe	7,205.00 7,206.00 .00 .00 .00 .00 .00 .00 .00 .00 .0	100.00 46.60 35.18 49.53	1,276,288.99 1,276,288.99 1,652,922.83 30,675.26 2,670.00	44,651.10 121,688.00 1,113,544.01 897,077.17 29,593.47 1 660.00	15,249.53 37,129.60 2,768.83 2,768.83 10,281.94	25,859.20 25,861.00 .00 .00 .504.80	191,869,47 147,549,00 2,389,833.00 2,550,000.00 60,773.53	MEMBERSHIP-PROF ORGAN CHARGES FOR AUDIT EXAMS CNTY AUDITOR/TREAS FEES DELINQUENT LAND TAXES BANK CHARGES	841 843 845 847
Total Outstanding *Expenditures* Available Percent PTD Balance Used  Recumbrance Current PTD Balance Used  Recumbrance Current PTD Balance Used  Recumbrance Current PTD Balance Used  Recumbrance PTD	· · · · · · · · · · · · · · · · · · ·	100.00	97,875.00 13.23	1,014,949.22 .00 124,163.77	513,987.12 .00 55,568.45		1,014,949.00 97,875.00 124,177.00	GY CONSER	814 821 824
Total Outstanding *Expenditures* Available Percent  Pappropriation Encumbrance Current YTD Balance Used  Results: Supplies/MATERIALS 3,000.00 .00 .00 2,865.00 135.00 95.50  Results: Supplies/MATERIALS 6,410.00 .00 .00 .00 1,590.99 4,819.01 24.82  Total 14,303,361.89 2,781,716.79 598,232.44 6,601,791.10 4,919,854.00 65.60 2,58	.00 36,720.67 1,711,636.15 25,348.03 118,507.00 1,892,211.85	69.09 27.67 66.92 31.16 100.00	6,997.00 101,801.50 1,938,312.09 56,000.00 2,103,110.59	18,326.39 3,425,066.64 4,460.14 58,707.00 3,506,560.17	.00 467.95 73,218.85 777.21 .00 <b>74,464.01</b>	15,640.00 20,616.73 495,663.89 20,887.89 119,800.00 672,508.51	22,637.00 140,744.62 5,858,942.62 81,348.03 178,507.00 6,282,179.27		630 640 644 645 650 <b>Object</b>
	Carryovo .00 310.00 2,581,276.8	Percent Used 95.50 24.82 65.60	Available Balance 135.00 4,819.01 4,919,854.00	penditures* YTD 2,865.00 1,590.99 6,601,791.10	*EX Current .00 .00 .00 598,232.44	Outstanding Encumbrance .00 .00 2,781,716.79	Total Appropriation 3,000.00 6,410.00 14,303,361.89	t Name  OTHER  OTHER SUPPLIES/MATERIALS  t 5XX Total	Objec 589 590 Objec

Column   C	22 22 24 27	100 000	20 20 20										_	
The column	1	9,865,987.67	160,335.59	(7,538,639.16)	(7,732,849.83)	194,210.67	53,237.25	226,336.39	33,529,08	2,081,910.07	179,437.64	2,261,347.71		Agency
PARTICIPATION   A		407,427.28	160,335.59	194,210.67	0.00	194,210.67	53,237.25	226,336.39	33,529.08	356,199.51	179,437.64	535,637.15		STUDENT MANAGED ACTIVI
Property	9	9.458.560.39	0.00	(7.732.849.83)	(7.732.849.83)	0.00	0.00	0.00	0.00	1.725.710.56	0.00	1.725.710.56	022	DISTRICT AGENCY
The color of the	8	7,890,236.72	160,041.00	37,439,238.45	0.00		5,606,390.85	35,479,352.02	5,047,264.16	9,800,262.38	209,901.77	10,010,164.15		Self Insurance
Principle   A	6	6,212,197.51	42,346.50	37,232,426,03	0.00		5,589,356,85	35,479,352.02	5.047,264.16	7,959,620.27	47.997.75	8.007.618.02		EMPLOYEE BENEFITS SLF-I
Principle   A	_	1,678,039,21	117.694.50	206,812,42	0.00		17,034.00	0.00	0.00	1.840,642.11	161.904.02	2.002.546.13		LIABILITY SELF-INSURANCE
Part	72,	25,010,582.54	47,304,923.88	52,737,716.96	0.00	52,737,716.96	12,267,171.09	26,070,143.65	7,432,719.09	11,525,646.14	87,457,433.59	98,983,079.73		Capital Projects
Part	57,	24,900,565.24	32,359,320.43	38,436,806.21	0.00	38,436,806.21	4,730,890.05	25,528,324.62	6,938,895.13	573,041.51	69,595,325.75	70,168,367.26		CLASSROOM FACILITIES
Part	15.0	110.017.30	14.945.603.45	14.300.910.75	0.00	14.300.910.75	7.536.281.04	541.819.03	493.823.96	10.952.604.63	17.862.107.84	28 814 712 47		PERMANENT IMPROVEMENT
Property	21,8	21,872,643.45	0.00	19,814,161.75	0.00	19,814,161.75	413.54	15,166,065.39	2,204,317.54	26,520,739.81	0.00	26,520,739.81		Debt Service
Part	21,8	21,872,643.45	0.00	19,814,161.75	0.00	19,814,161.75	413.54	15,166,065.39	2,204,317.54	26,520,739.81	0.00	26,520,739.81	002	BOND RETIREMENT
Principle   Prin	04,40	40,000,014.00	(3,445,550.05	10,100,102.51	0,00	79,130,102.91	10,210,717.57	(2,254,040.15	5,500,000.77	40,240,510.10	11,004,000.40	07,124,363.33	-	Special Revenue
Part	50	307,499.18	197,790.89	345,108.01	0.00	346, 108.01	27,993.87	348,4/9./8	29,520,35	360,700.72	142,217,58	502,918.30	999	MISC FEDERAL GRANTS
HELE 201031155 A DORSE SELECTION DE LAS DE LAS DE LA COMPANION	1	(410,875.23)	0.00	3,554,326.64	0.00	3,554,326.64	576,762.12	3,652,806,18	561,957.03	(509,354.77)	0.00	(509,354.77)	590	TITLE II-A
Part	-	(32,779.01)	18,426.43	274,849.40	0.00	274,849.40	20,032.56	200,450,22	26,465,87	31,445.20	28,601.40	60,046.60	587	EHA PSCHL HAND GRANTS
Beta   Paris	2,422,758.43	772,359.40	1,650,399.03	21,852,131.76	0.00	21,852,131.76	3,089,379.53	22,841,122.18	3,627,945.99	(221,640.35)	1,655,408.36	1,433,768.01	572	TITLE 1
BEE   2002016   Part	(486.00)	(486.00)	0.00	44,354.48	0.00	44,354.48	0.00	43,620.27	0.00	248.21	0.00	248.21		TRANSITION FOR REFUGEE
BEE   2/10/2015   B.   B.	29,106.63	7,115.43	21,991.20	208,921.14	0.00	208,921.14	65,452.30	195,875.87	21,322.45	34,897.32	7,254.58	42,151.90		BILINGUAL EDUCATION PRO
BEEN   2402015   B.   B.   B.   B.   B.   B.   B.   B		0.00	0.00	346.00	0.00	346.00	0.00	(10,431.90)	0.00	10,777.90	0.00	10,777.90		NUTRITION ED/TRNG PROGR
BEE   21092915   A   B   AAA12   AAA	(51	(947,897.84)	896,411.71	1,386,969.90	0.00	1,386,969.90	81,914.67	1,308,581.17	173,036,49	(93,100.73)	120,003.33	26,902.60	537	TITLE I - SI SUBSIDY G
HELL 21002015	(220	(220.743.14)	0.00	2.019.810.79	0.00	2.019.810.79	310,388,18	1.986.606.08	301.255.91	(324,916,78)	137.378.35	(187,538,43)		TITLE I - SI SUBSIDY A
BEEL   27102015   A   B   AACT   COMMAN   ACT   COMMAN   ACT   COMMAN   C	3/0/2	(129 028 14)	150 370 27	875 246 86	0.00	875 246 86	119 392 57	1 013 048 94	87 289 61	(298 603 44)	184 152 49	(114 450 95)		CARL DEBRING VOC ED AC
BEEL   20102015   B	32	32,746.49	0.00	0.00	0.00	0.00	0.00	5,768.18	0.00	26,978.31	0.00	26,978.31		SCHOOL MAINT/OPER ASSIS
HEIE   2/10/2015   B	(438	(1,642,439.59)	1,204,140.54	8,128,745.70	0.00	8,128,745.70	397,545.82	6,073,433.80	265,424,29	(1,223,014.31)	2,840,027.16	1,617,012.85		RACE TO THE TOP (ARRA)
BEET   2110/2015   B.	418	363,211.42	55,759.70	369,853,16	0.00	369,853.16	13,728.76	(14,180.35)	500,00	512,350.30	290,654,33	803,004.63	499	MISC STATE GRANTS
RECOMMUNITY SCH-  036   12,216,723   036   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,21   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,22   036,371,23		0,00	0.00	143,000.00	0.00	143,000.00	0.00	0.00	0.00	0.00	143,000.00	143,000.00		STRAIGHT A EARMARK
RE:   210/2015   B	19	(72,651.60)	92,535.30	144,756.07	0.00	144,756.07	16,313.70	219,978.31	49,657.31	(55,468.30)	129.76	(55,338.54)		ALTERNATIVE SCHOOLS
HET. 2/10/2015 8 (A-8)  1/4 OPEN  1/	<u>*</u>	(6,745,85)	616.60	7,785.50	0.00	7,785.50	6,129.25	7,056.25	559.26	(5,650.00)	250.00	(5,400.00)		VOCATIONAL EDUC ENHANC
HET. 2/10/2015 B. B. (A.B.)  A OPEN C.  COPEN C.	9	39.91	226.10	0.00	0.00	0.00	0.00	0.00	0,00	39.91	226.10	266.01	_1	SCHOOL NET PROF DEVELO
HE: 210/2015 B (AB)  B	24.	345 040 42	0000	0.00	0.00	0.00	0.00	0.00	0.00	345.010.12	0.00	345 010 12	S	DATA COMMUNICATIONS/BI
BET   1/10/2015   BET   1/10	, a	45,079,25	647.45	124 323 80	0.00	124 323 80	26 312 38	182 342 65	24 655 51	(44 456 56)	2 164 41	(42 292 15)	ı	PUBLIC SCHOOL PRESCHOOL
REPUIND   PAND	2,837	1,541,837.07	1,295,702.12	3,278,459.23	0.00	3,278,459.23	560,432.76	3,864,026.01	117.06	1,172,843.03	1,079,129.38	2,251,972.41		AUXILIARY SVCS (NPSS)
HE: 2/10/2015 B B (A.B) B (A.B	171	125,763.00	46,173.39	77,080.01	0.00	77,080.01	11,651.33	93,290.84	21,863.96	104,429.58	51,295.98	155,725.56	300	ATHLETIC FUND
FIND LIDIGER SUMMARY   FIND SALAMCE   FIND SAL		16,693.79	339,575.71	1,814,315.97	0.00	1,814,315.97	0.00	2,353,969.99	356,269.50	(183,384.52)	0.00	(183,384.52)		PARTNERING COMMUNITY S
FUND LIDICER SUMMARY   FUND SALANCE   FUND SALANC		14.987.211.41	5.194.188.54	5,444,259,28	0.00	5,444,259.28	849,228.55	1,213,623.59	187,196,72	20,349,461.74	4,062,573.90	24,412,035.64		CLASSROOM FACILITIES MT
FIND LIDGER SUMMARY    CASH BALANCE   FUND BALANCE	1787	(782 285 73)	0.00	1 582 285 73	0.00	1 582 285 73	278.057.60	800.000.00	0.00	0.00	0.00	0.00	019	OTHER GRANT
FIND LIDGER SUMMARY    A	20,102	17.101,070,07	25.150,112,1	3,403,303.31	0.00	3,403,303,31	22 420 22	222 501 42	44 920 64	274 694 24	70 404 48	250 070 50	040	OF COME INCOME
FIND LDGCER SUMMARY   FIND SALANCE	30 403	26 826 464 24	4 277 924 00	2 402 000 51	0.00	3 403 000 61	2,325,705.00	4 929 048 94	583 563 6A	25 880 539 73	697 344 04	26 677 883 77	000	SPECIAL TRUST
FUND LEDGER SUMMARY   FUND LEDGER SUMMARY   FUND LEDGER SUMMARY   FUND LEDGER SUMMARY   FUND SEALANCE   FUND			200 40	40 004 00	2	20 000 000	2 226 266 8	0 375 375 32	3 400 374 43	20 440 02	106 800 31	707 717 77	900	TOOD SEEDINGES
2/10/2015   B   (AB)   FIND LEDGER SUMMARY	80,142	57,646,610.80	22,495,611.93	408,328,147.41	0.00	408,328,147.41	62,286,408.93	389,958,714,47	56,324,418.40	80,858,302.85	17,653,352.82	98,511,655.67		General
2/10/2015   B   (A-3)	80,142	57,646,610.80	22,495,611.93	408,328,147.41	0.00	408,328,147.41	62,286,408.93	389,958,714.47	56,324,418.40	80,858,302.85	17,653,352.82	98,511,655.67	001	GENERAL
2/10/2015 B IARI C Current YTD Bayranus Ladger C Current YTD Bayranus Ladger C Current YTD Expenses Ladger F TD DSEBURSE. OPEN FUND BAYANCE OPEN FUND BAYANC	JANUAR	H	ENCUMBRANCES		Payables	Disbursements	Disbursements	Receipts	Receipts	JUNE 30, 2014	JUNE 30, 2014	Γ	FUND	FUND
2/10/2015 B (A-8) JANUARY 15  A OPEN C D E E F G H	CASH BA	<u> </u>	OPEN	YTD DISBURSE.	A COLUMN TO THE THE PERSON NAMED AND PARTY OF THE PERSON NAMED AND THE P	YTD Expense Ledger	Current	YTD Revenue Ledger	ALTERNATION OF THE PARTY NAMED IN	FUND BALANCE	ENCUMBRANCES	ĺ	USAS	
2/10/20/5 B (A-B) FIND LEDGER SUMMARY  JANUARY '15  [E+F]	L	ļ	7	G		m		D		c	OPEN	T		
		(H-C)		(E+F)			West and the second sec	And and the section of the section o	And the state of t	(A-8)	8	and control to the state of any control and an analysis of the state o	0/2015	2/1
FUND LEDGER SUMMARY		The state of the s					The second secon	JANUARY '15					-	
		THE RESERVE OF THE PROPERTY OF		AND CONTRACT OF A PARTY OF THE	COMPANY CONTRACTOR COMPANY CONTRACTOR CONTRA		AKY	ND LEDGER SUMM	*02		-			