



CLEVELAND  
METROPOLITAN  
SCHOOL DISTRICT  
Vision to Victory

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

Prepared by  
FINANCE DEPARTMENT

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## JULY 1, 2014-JULY 31, 2014 FINANCIAL STATUS REPORT

### Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of July 31, 2014. The total revenues forecasted in the May five year forecast were \$687,490,289. The Board adopted a temporary budget for Fiscal Year 2015 for \$430,726,612. The temporary budget comprised of 50% of the annual salaries and benefits and charter school tuition and 100% of all other objects. The annual budget will be adopted by the Board by October 1, 2014.

	July	August	September	October	November	December
<b>Revenues:</b>						
Property Taxes	\$50,450,747	\$0	\$0	\$0	\$0	\$0
State Foundation	35,051,660	0	0	0	0	0
State Property Allocation	0	0	0	0	0	0
Other	1,123,302	0	0	0	0	0
<b>Total Revenues</b>	<b>86,625,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>						
Salaries	23,568,636	0	0	0	0	0
Benefits	14,327,372	0	0	0	0	0
Purchase Services	15,315,742	0	0	0	0	0
Materials and Supplies	614,504	0	0	0	0	0
Capital Outlay	242,007	0	0	0	0	0
Other Objects	41,518	0	0	0	0	0
<b>Total Expenditures</b>	<b>54,109,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Cash	32,515,930	0	0	0	0	0

	January	February	March	April	May	June	Total
<b>Revenues:</b>							
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$50,450,747
State Foundation	0	0	0	0	0	0	35,051,660
State Property Allocation	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	1,123,302
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,625,709</b>
<b>Expenditures:</b>							
Salaries	0	0	0	0	0	0	23,568,636
Benefits	0	0	0	0	0	0	14,327,372
Purchase Services	0	0	0	0	0	0	15,315,742
Materials and Supplies	0	0	0	0	0	0	614,504
Capital Outlay	0	0	0	0	0	0	242,007
Other Objects	0	0	0	0	0	0	41,518
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,109,779</b>
Net Change in Cash	0	0	0	0	0	0	32,515,930

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2014-JULY 31, 2014 FINANCIAL STATUS REPORT

## REVENUE

The Cleveland Municipal School District is forecasting **\$689,990,288** in revenue within the General Fund in the 2014-2015 fiscal year as shown on figure 1. As of **July 31, 2014** the District has received revenue in the amount of \$86,625,709. The District will need to collect another \$603,364,579 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	\$206,840,334	\$50,450,747 (a)	<b>(156,389,587)</b>
Personal Property Tax	0	0 (a)	<b>0</b>
State Foundation	421,764,020	35,051,660 (b)	<b>(386,712,360)</b>
Property Tax Homestead and Rollbacks	18,156,463	0 (c)	<b>(18,156,463)</b>
CAT Tax	13,913,830	0 (c)	<b>(13,913,830)</b>
Interest	600,000	49,572 (c)	<b>(550,428)</b>
Medicaid	2,050,000	0 (c)	<b>(2,050,000)</b>
CEAP	1,000,000	0 (c)	<b>(1,000,000)</b>
Advances-In	2,500,000	0 (c)	<b>(2,500,000)</b>
Casino Receipts	1,801,142	0 (c)	<b>(1,801,142)</b>
Other Revenues	21,364,499	1,073,730 (c)	<b>(20,290,769)</b>
<b>Total Revenues</b>	<b>\$689,990,288</b>	<b>\$86,625,709</b>	<b>(\$603,364,579)</b>

**ON TARGET**

**AT RISK**

- (a) The District received \$198,205,277 in general real property taxes in FY14 and is forecasting \$206,840,334 in FY15. Through July 31, 2014 the District has received \$50,450,747 in general property taxes.
- (b) The District will receive state funding in FY15 based on HB 59.
- (c) These revenues have been received as anticipated.

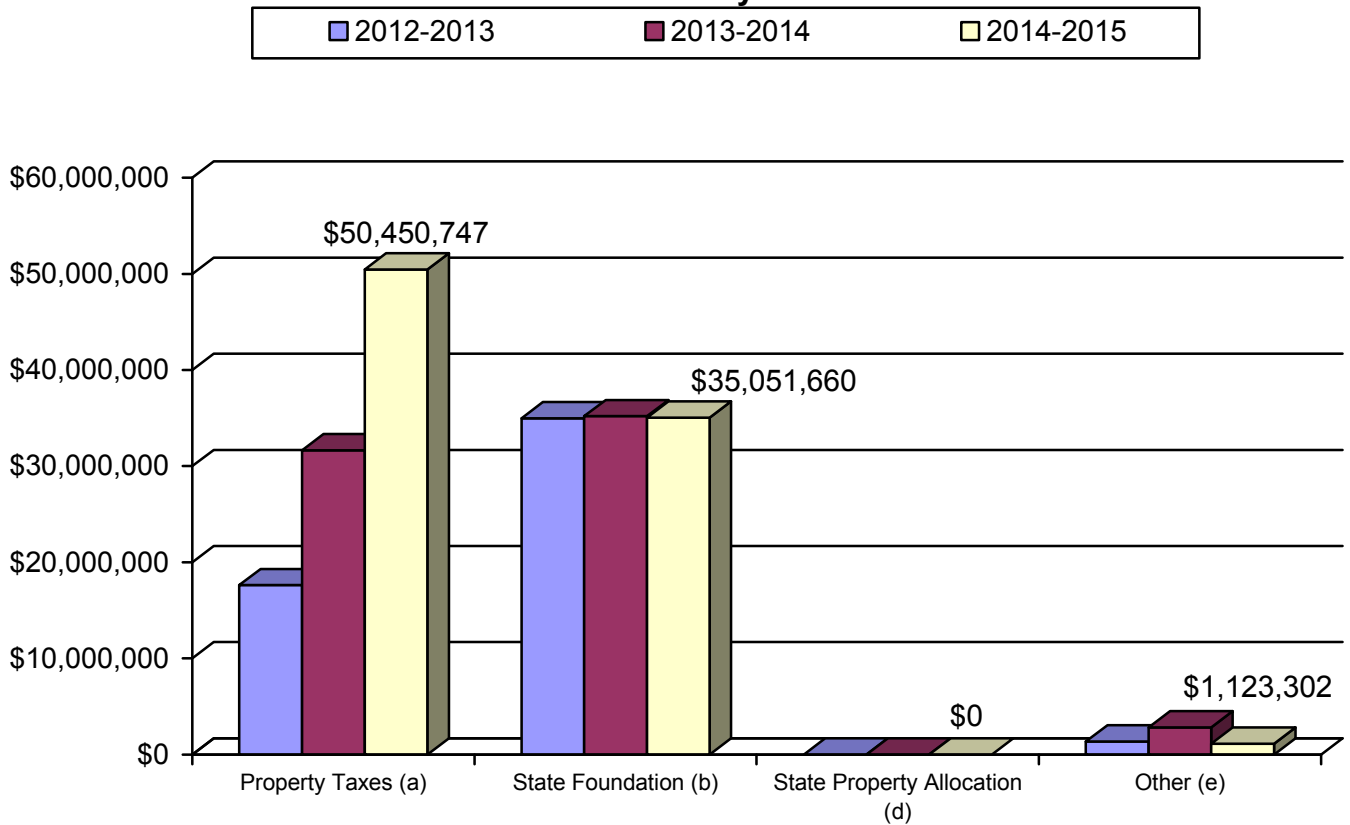
# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## JULY 1, 2014-JULY 31, 2014 FINANCIAL STATUS REPORT

Figure 2 compares revenue sources to the prior two years as of July 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  
As of July 31**



# CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2014-JULY 31, 2014 FINANCIAL STATUS REPORT

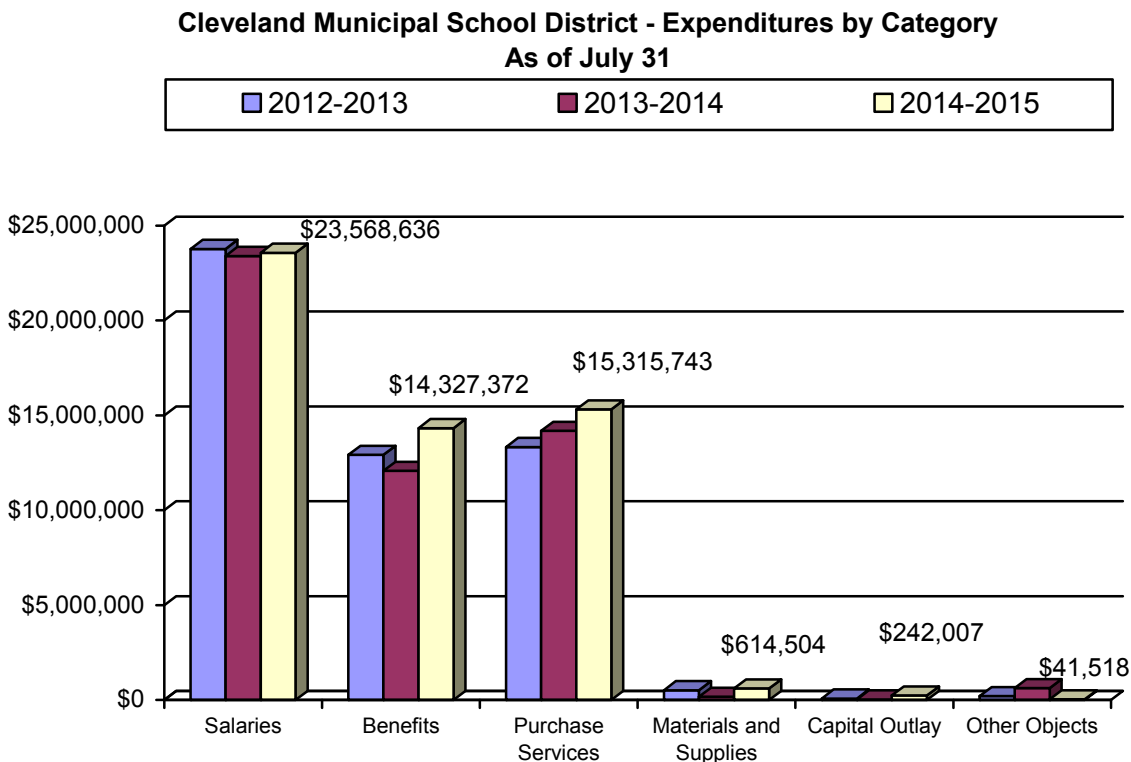
## EXPENDITURES

The fiscal year 2015 adopted temporary General Fund budget for the District is \$413.1 million. This budget, coupled with carryover encumbrances of \$17.6 million, resulted in a \$430.7 million General Funds appropriation for FY 2015. The following information is a financial update of the status of this appropriation through July 31, 2014. The temporary budget comprised of 50% of the annual salaries, benefits and charter school tuition and 100% of all other objects. The annual budget will be adopted by the Board by October 1, 2014.

Through July 31, 2014 the District has expended \$54.1 million and has outstanding encumbrances of \$25.0 million. This total of \$79.1 million reflects 18.3% of the District's total appropriation (see Exhibit A).

Figure 3 compares expenditure categories to the prior two years as of July 31. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 3



# **CLEVELAND MUNICIPAL SCHOOL DISTRICT**

## **JULY 1, 2014-JULY 31, 2014 FINANCIAL STATUS REPORT**

As Figure 3 illustrates, overall salaries and fringe benefits are slightly higher than last year for this time of year. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$11.8 million in July which was the same average in June.

The current year Purchased Services and Materials categories are slightly higher than last year for this time of year. This is primarily due to do the community school pass through payment is higher in fiscal 2015 than 2014.

The Capital Outlay category is slightly higher than last year for this time due to timing of when the expenditures were paid. 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 July 31, 2014. Debt payments occur in July and April while the transfer of monies to other District funds occurs in June.

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

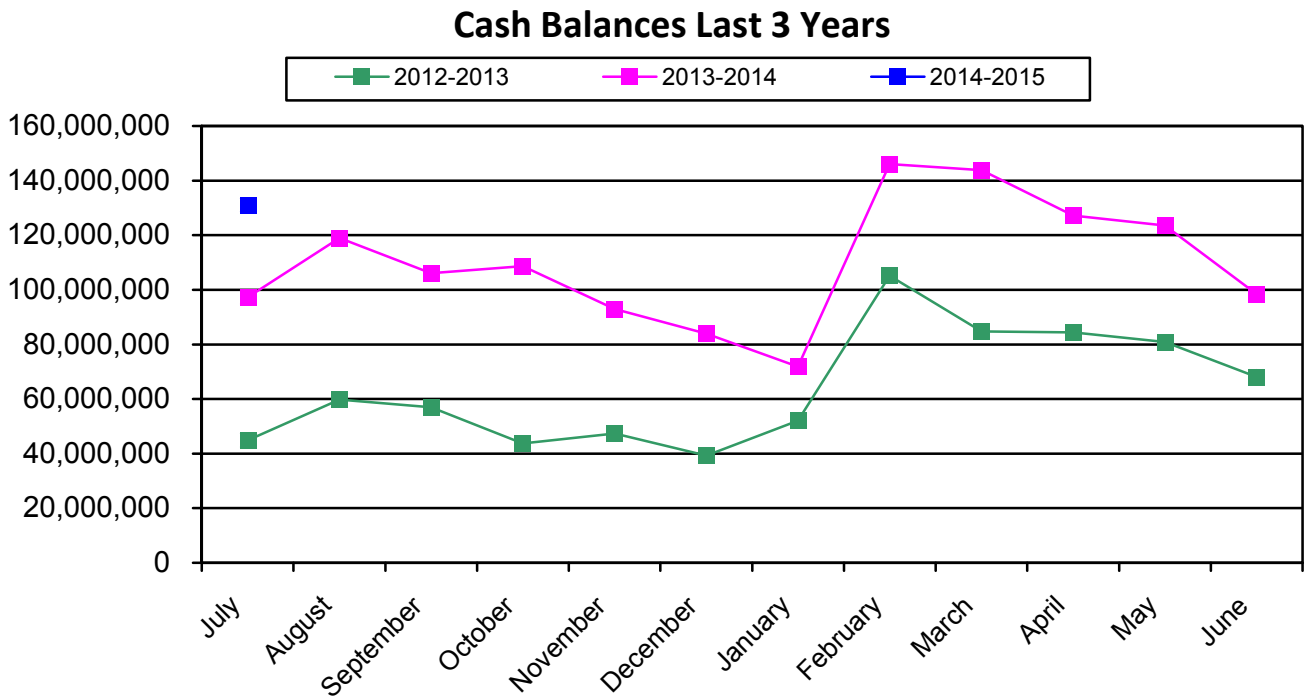
## JULY 1, 2014-JULY 31, 2014 FINANCIAL STATUS REPORT

### CASH BALANCES

The cash balance as of July 31, 2014 is \$131,028,050. The unencumbered balance as of July 31, 2014 is \$106,035,158. See Figure 4 for details.

Figure 4

	<b>FY 2015</b>
Beginning Cash Balance	\$98,511,656
Total Revenues	86,625,709
Total Expenses	54,109,779
Revenue over Expenses	32,515,930
Total Payables	464
Ending Cash Balance	131,028,050
Encumbrances/Reserves	24,992,892
Unencumbered Balance	<u>\$106,035,158</u>



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

Object Name	Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	205,241,118.68	.00	17,531,274.14	17,531,274.14	187,709,844.54	8.54	.00
112 TEMP CERT-SALARY/WAGES	10,311,685.00	.00	64,405.59	64,405.59	10,247,279.41	.62	.00
113 SUPPL CERT-SALARY/WAGES	15,820,736.29	.00	182,444.95	182,444.95	15,638,291.34	1.15	.00
116 TEMP CERT NON-CONTRIBUTE	156,210.00	.00	8,862.17	8,862.17	147,347.83	5.67	.00
132 CERTIFIED TERMINATION BEN	587,925.00	.00	401,415.76	401,415.76	186,509.23	68.28	.00
141 NONCERT REGULAR SAL/WAGES	75,307,686.11	.00	4,812,910.88	4,812,910.88	70,494,775.23	6.39	.00
142 NONCERT TEMP SALARY/WAGES	960,781.60	.00	20,976.79	20,976.79	939,804.81	2.18	.00
144 NONCERT OVERTIME SAL/WAGE	4,334,420.80	.00	167,529.96	167,529.96	4,166,890.84	3.87	.00
146 NONCERT TEMP NON-CONTRIBU	343,269.85	.00	289,820.08	289,820.08	343,269.85	.00	.00
162 NONCERT TERMINATE BENEFIT	587,925.00	.00	88,995.66	88,995.66	298,104.92	49.30	.00
172 STUDENT WORKERS	515,123.20	.00	23,568,635.98	23,568,635.98	426,127.54	17.28	.00
Object 1XX Total	314,166,881.53	.00	23,568,635.98	23,568,635.98	290,598,245.55	7.50	.00
211 STRS-EMPLOYER'S SHARE	31,453,387.45	.00	2,608,593.02	2,608,593.02	28,844,794.43	8.29	.00
221 SERS-EMPLOYER'S SHARE	11,457,448.46	.00	1,061,315.22	1,061,315.22	10,396,133.24	9.26	.00
241 CERT MEDICAL/HOSPITAL	37,502,038.05	.00	3,773,987.62	3,773,987.62	33,728,050.43	10.06	.00
242 CERT LIFE INSURANCE	27,963.22	.00	4,901.78	4,901.78	23,061.44	17.53	.00
244 CERT VISION INSURANCE	263,256.34	.00	254,970.51	254,970.51	220,354.83	16.30	.00
249 CERT OTHER INSURANCE BENF	2,887,301.83	.00	2,887,301.83	2,887,301.83	2,632,331.77	8.83	.00
251 NONCERT MEDICAL/HOSPITAL	25,814,414.22	.00	1,708,093.11	1,708,093.11	24,106,321.11	6.62	.00
252 NONCERT LIFE INSURANCE	19,423.79	.00	4,934.27	4,934.27	14,489.52	25.40	.00
254 NONCERT VISION INSURANCE	168,293.29	.00	26,182.59	26,182.59	142,110.70	15.56	.00
259 NONCERT OTHER INSUR BENEF	1,045,808.21	.00	71,527.60	71,527.60	974,280.61	6.84	.00
261 CERTIFIED WORKERS COMP	3,232,636.73	.00	70,941.10-	70,941.10-	3,278,577.83	1.42-	25,000.00
262 NONCERT WORKERS COMP	1,123,275.89	.00	19,845.63-	19,845.63-	1,143,121.52	4.43	.00
281 CERT UNEMPLOYMENT INSUR	345,400.00	.00	7,305.05	7,305.05	330,094.95	4.17	8,000.00
282 NONCERT UNEMPLOY INSUR	87,600.00	.00	3,652.53	3,652.53	83,947.47	4.17	.00
291 CERT OTHER RETIRE/INSUR	6,305,196.00	.00	4,849,794.42	4,849,794.42	1,455,401.58	76.92	.00
Object 2XX Total	121,733,443.48	33,000.00	14,327,372.05	14,327,372.05	107,373,071.43	11.80	33,000.00
411 INSTRUCTION SERVICES	14,434,875.09	109,794.26	15,783.93	15,783.93	14,309,296.90	.87	865,753.07
412 INSTRUCTIONAL IMPROVEMENT	2,616,911.25	18,222.85	11,400.00	11,400.00	2,587,288.40	1.13	29,622.85
413 HEALTH SERVICES	1,102,453.29	384,661.46	88,471.83	88,471.83	629,320.00	42.92	462,383.29
414 STAFF SERVICES	1,096.00	.00	.00	.00	1,096.00	.00	.00
415 MANAGEMENT SERVICES	1,538,563.76	619,706.68	130,344.28	130,344.28	788,512.80	48.75	750,045.61
416 DATA PROCESSING SERVICES	243,666.70	29,166.70	789.10	789.10	214,500.00	11.97	29,166.70
417 STATISTICAL SERVICES	107,775.34	55,093.22	89.10	89.10	51,893.02	51.85	1,881.34
418 PROFESSIONAL/LEGAL SVCS	3,791,239.04	1,605,891.48	12,265.16	12,265.16	2,173,082.40	42.68	1,617,298.04
419 OTHER PROF/TECH SERVICES	19,786,415.16	4,923,131.92	492,739.01	492,739.01	14,370,544.23	27.37	3,639,621.61
422 GARBAGE REMOVAL/CLEANING	188,891.96	143.96	.00	.00	188,748.00	.08	143.96
423 REPAIRS/MAINTENANCE SVCS	3,104,978.53	929,502.76	229,135.24	229,135.24	1,946,340.53	37.32	1,062,996.53
425 RENTALS	5,765,735.92	572,375.94	189,305.89	189,305.89	5,004,054.09	13.21	842,069.07
426 LEASE PURCHASE AGREEMENTS	2,724,000.00	.00	.00	.00	2,724,000.00	.00	.00
431 CERTIFIED TRAVEL REIMB	305,108.81	2,921.36	1,866.45	1,866.45	300,321.00	1.57	2,335.16
432 CERT MEETING EXPENSE	311,665.83	80,413.69	34,910.58	34,910.58	196,351.56	37.00	82,848.62
433 NONCERT TRAVEL REIMBURSE	209,570.71	2,430.26	9,520.11	9,520.11	197,620.34	5.70	2,706.86
434 NONCERT MEETING EXPENSE	131,177.59	17,586.13	1,787.17	1,787.17	112,601.29	14.68	11,172.24
439 OTHER TRAVEL/MTG EXPENSE	250.00	281.26	.00	.00	31.26-	112.50	250.00
441 TELEPHONE SERVICE	1,737,471.42	1,018,668.66	12,599.96	12,599.96	706,202.80	59.35	852,949.42



Cleveland Municipal School District  
 Monthly Budget Status Report - Summary By Object  
 GENERAL FUNDS  
 JULY FY 15

Object Name	Appropriation	Outstanding Encumbrance	*-----Expenditures-----*	Available Balance	Percent Used	Carryover
	Total		Current YTD	YTD		
443 POSTAGE	357,115.61	2,177.21	4,173.75	4,173.75	1.78	3,156.96
445 MAIL/MESSENGER SERVICE	158,113.13	70,406.13	3,158.99	3,158.99	46.53	73,486.13
446 ADVERTISING	132,924.04	8,182.23	1,883.58	1,883.58	7.57	7,778.04
447 INTERNET ACCESS SERVICE	3,176.37	594.37	.00	.00	18.71	594.37
449 OTHER COMMUNICATIONS SVCS	650.00	.00	.00	.00	.00	.00
451 ELECTRICITY	7,624,902.00	.00	655,041.93	655,041.93	8.59	.00
452 WATER AND SEWAGE	1,678,549.30	.00	126,121.74	126,121.74	7.51	.00
453 GAS	3,174,346.00	.00	61,684.89	61,684.89	1.94	.00
459 DISTR COPIER PROGRAM	1,655,898.30	.00	11,990.20	11,990.20	21.93	878,223.30
461 PRINTING AND BINDING	496,878.45	76,892.63	23,277.00	23,277.00	20.16	60,762.15
462 CONTRACTED FOOD SERVICES	456,182.17	129,984.55	2,718.77	2,718.77	29.09	129,786.17
469 OTHER CRAFT/TRADE SVCS	55,602.25	48,035.25	.00	.00	86.39	48,035.25
471 TUITION PAID-OTHER OH DIS	2,900,000.00	.00	3,399.06	3,399.06	.12	.00
474 EXCESS COSTS	3,550,000.00	.00	2,706.93	2,706.93	.08	.00
475 SPEC ED-IN DISTRICT-PYMT	15,715,722.24	215,722.24	32,506.88	32,506.88	1.58	215,722.24
477 OPEN ENROLLMENT-IN DISTRICT	2,750,000.00	.00	222,481.29	222,481.29	8.09	.00
478 COMMUNITY SCHL-INDISTRICT	145,802,023.00	.00	11,633,572.42	11,633,572.42	7.98	.00
479 OTHER TUITION PAYMENTS	16,819,516.03	166,072.27	1,186,429.94	1,186,429.94	8.04	169,516.03
481 STU TRANSP-OTHER OH DISTR	9,912,711.84	7,995.00	88,756.52	88,756.52	55.56	420,230.84
483 STU TRANSP-OTHER SOURCES	116,802.00	7,995.00	.00	.00	6.84	7,995.00
489 OTHER PUPIL TRANSP SVCS	1,997,660.41	20,821.56	22,476.73	22,476.73	2.17	229,179.41
490 OTHER PURCHASED SERVICES	4,621.90	2,442.13	2,187.50	2,187.50	100.17	4,621.90
499 Other Purchased Services	6,586.22	2,830.47	255.75	255.75	46.86	3,086.22
<b>Object 4XX Total</b>	<b>273,417,634.66</b>	<b>16,891,687.25</b>	<b>15,315,742.58</b>	<b>15,315,742.58</b>	<b>11.78</b>	<b>12,505,418.38</b>
511 INSTRUCTIONAL SUPPLIES	2,137,910.51	323,951.30	43,178.42	43,178.42	15.84	691,194.83
512 OFFICE SUPPLIES	1,102,395.83	306,914.21	47,980.81	47,980.81	32.19	252,139.93
514 HEALTH/HYGIENE SUPPLIES	105,842.49	2,415.89	4,748.59	4,748.59	6.77	6,274.49
516 SOFTWARE MATERIALS	193,000.00	5,874.12	185,148.00	185,148.00	98.71	191,022.12
519 OTHER GENERAL SUPPLIES	249,529.83	109,158.72	37,297.22	37,297.22	58.69	83,611.69
521 NEW TEXTBOOKS	2,789,188.94	2,536,131.90	124.45	124.45	90.93	149,642.94
524 SUPPLEMENTAL TEXTBOOKS	352,266.67	18,722.10	4,391.42	4,391.42	6.56	19,015.52
525 ELECTRONIC MATERIALS	31,340.00	30,189.70	8,000.00	8,000.00	92.38	27,380.35
529 OTHER TEXTBOOKS	16,683.00	7,586.00	.00	.00	45.47	4,683.00
531 NEW LIBRARY BOOKS	255,137.89	48,564.52	1,355.16	1,355.16	19.57	45,140.89
541 NEWSPAPERS	4,783.00	.00	.00	.00	.00	.00
542 PERIODICALS	67,370.17	8,736.09	378.18	378.18	13.53	8,496.17
543 DVDS CDS AND VIDEOS	64,885.57	8,408.57	.00	.00	12.96	8,408.57
546 ELBEC SUBSCRIPTION SERVICE	7,599.95	7,597.95	.00	.00	99.97	99.95
569 OTHER	116,279.80	10,032.46	3,326.12	3,326.12	11.49	7,957.80
570 SUP/MATL OPER/MAINT/REPAI	1,347,530.05	480,292.47	50,066.16	50,066.16	39.36	504,255.05
571 LAND	222,640.89	87,883.52	12,718.83	12,718.83	45.19	76,908.89
573 EQUIPMENT & FURNITURE	2,000.00	.00	.00	.00	.00	.00
581 PARTS-MAINT/REP MOTOR VEH	1,836,842.44	303,379.06	85,084.10	85,084.10	21.15	335,500.09
582 FUEL	2,173,743.53	1,388,500.07	130,706.24	130,706.24	69.89	169,024.53
590 OTHER SUPPLIES/MATERIALS	1,010.00	310.00	.00	.00	30.69	310.00
<b>Object 5XX Total</b>	<b>13,268,502.68</b>	<b>5,684,648.65</b>	<b>614,503.70</b>	<b>614,503.70</b>	<b>47.47</b>	<b>2,581,276.81</b>
640 CAPITAL EQUIPMENT	37,720.67	36,461.19	1,118.36	1,118.36	99.63	36,720.67

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*	Available Balance	Percent Used	Carryover	
			Current	YTD			
644 TECHNICAL EQUIPMENT	3,805,170.11	1,558,366.71	240,888.65	240,888.65	2,005,914.75	47.28	1,711,636.15
645 CAPITALIZED EQUIPMENT	81,348.03	25,348.03	.00	.00	56,000.00	31.16	25,348.03
650 VEHICLES	188,507.00	118,507.00	.00	.00	50,000.00	70.33	118,507.00
Object 6XX Total	4,092,745.81	1,738,682.93	242,007.01	242,007.01	2,112,055.87	48.80	1,892,211.85
814 LOANS - ENERGY CONSERVATN	1,014,949.00	.00	.00	.00	1,014,949.00	.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	.00	.00	124,177.00	.00	.00
841 MEMBERSHIP-PROF ORGAN	185,485.60	8,974.20	10,772.57	10,772.57	165,738.83	10.65	9,324.20
843 CHARGES FOR AUDIT EXAMS	150,061.00	7,206.00	.00	.00	142,855.00	4.80	7,206.00
845 CNTY AUDITOR/TREAS FEES	2,400,000.00	.00	10,506.22	10,506.22	2,389,493.78	.44	.00
847 DELINQUENT LAND TAXES	2,650,000.00	.00	.00	.00	2,650,000.00	.00	.00
848 BANK CHARGES	60,773.53	773.53	2,608.85	2,608.85	57,391.15	5.57	773.53
849 OTHER DUES & FEES	2,447.00	2,447.00	.00	.00	.00	100.00	2,447.00
852 ACCTD INSUR-STU ACT PART	63,034.00	.00	.00	.00	63,034.00	.00	.00
853 FIDELITY BOND PREMIUMS	4,000.00	.00	.00	.00	4,000.00	.00	.00
855 FIRE & EXTENDED COVG INS	1,716,322.25	590,617.25	.00	.00	1,125,705.00	34.41	590,617.25
856 Benefits & Claims	20,548.92	9,892.23	.00	.00	10,656.69	100.00	9,892.23
882 AWARDS/PRIZES FOR COMPETE	246,128.20	11,929.02	3,628.56	3,628.56	230,570.62	6.32	15,532.20
889 OTHER AWARDS & PRIZES	29,356.97	7,646.89	1,148.90	1,148.90	20,601.18	29.92	265.97
890 OTHER MISC EXPENDITURES	10,316.00	.00	2,196.10	2,196.10	8,119.90	21.29	.00
899 OTHER MISCELLANEOUS	5,387.40	5,387.40	.00	.00	.00	100.00	5,387.40
Object 8XX Total	8,780,901.87	644,873.52	41,517.89	41,517.89	8,094,510.46	7.82	641,445.78
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
Object 9XX Total	6,844,394.00	.00	.00	.00	6,844,394.00	.00	.00
Report Total	742,359,504.03	24,992,892.35	54,109,779.21	54,109,779.21	663,256,832.47	10.66	17,653,352.82

CLEVELAND MUNICIPAL SCHOOL DISTRICT  
FUND LEDGER SUMMARY  
JULY 15

As Of Date:	FUND	A		B		C		D		E		F		G		H		I		J	
		USAS FUND	CASH BALANCE JUNE 30, 2014	ENCUMBRANCES JUNE 30, 2014	FUND BALANCE JUNE 30, 2014	Current Receipts	YTD Revenue Ledger Receipts	Current Disbursements	YTD Expense Ledger Disbursements	Payables	YTD DISBURSE	OPEN ENCUMBRANCES JULY 15	FUND BALANCE JULY 15	CASH BALANCE JULY 15	Proof						
8/15/2014	GENERAL	001	98,517,655.67	17,653,352.82	60,858,302.85	86,625,709.49	86,625,709.49	54,109,779.21	54,109,779.21	(464,088)	54,109,315.13	24,992,692.35	106,035,157.68	131,028,050.03	0.00						
	FOOD SERVICES	005	227,242.37	196,893.34	30,440.03	9,384.91	9,384.91	784,011.88	784,011.88	0.00	784,011.88	212,562.85	(759,747.45)	(547,384.60)	0.00						
	SPECIAL TRUST	007	26,577,883.77	697,344.64	25,880,539.13	7,065,003.09	7,065,003.09	503,121.29	503,121.29	0.00	503,121.29	1,055,943.99	25,725,421.58	26,781,365.67	0.00						
	PUBLIC SCHOOL SUPPORT	010	530,972.00	79,191.18	451,780.82	7,483.52	7,483.52	6,860.24	6,860.24	0.00	6,860.24	76,554.46	274,951.34	351,505.80	0.00						
	OTHER GRANT	014	24,113,036.62	0.00	0.00	0.00	0.00	199,555.20	199,555.20	0.00	199,555.20	0.00	(199,555.20)	(199,555.20)	0.00						
	CLASSROOM FACILITIES MTN	024	155,752.56	4,082,573.90	20,349,481.74	563,400.40	563,400.40	903,432.13	903,432.13	0.00	903,432.13	4,084,483.00	19,897,620.91	24,072,003.91	0.00						
	ATLLETIC FUND	030	155,752.56	51,295.98	104,456.58	0.00	0.00	15,385.51	15,385.51	0.00	15,385.51	372,558.98	100,418.67	140,340.05	0.00						
	ATLLETIC STGS (NPPS)	401	2,251,912.60	1,079,129.38	1,172,783.22	45.07	45.07	372,558.98	372,558.98	0.00	372,558.98	8,417.99	1,831,964.76	4,879,458.58	0.00						
	MANAGEMENT INFO SYSTEM	432	5,477.99	57.50	5,420.49	0.00	0.00	57.50	57.50	0.00	57.50	8,417.99	18,332.04	19,083.28	0.00						
	PUBLIC SCHOOL PRESCHOOL	439	(42,432.19)	2,164.41	(44,596.60)	0.00	0.00	8,535.08	8,535.08	0.00	8,535.08	751.24	18,332.04	19,083.28	0.00						
	DATA COMMUNICATIONS/SDS	441	345,010.12	0.00	345,010.12	0.00	0.00	0.00	0.00	0.00	0.00	345,010.12	345,010.12	0.00							
	SCHOOL NET PROF DEVELOP	442	268.00	228.10	40.90	0.00	0.00	0.00	0.00	0.00	0.00	228.10	268.00	0.00							
	LOCAL COMMUN. SCHOOLS	461	(5,469.00)	430.92	(5,038.08)	5,650.00	5,650.00	0.00	0.00	0.00	0.00	500.00	(5,038.08)	250.00	0.00						
	ALTERNATIVE SCHOOLS	463	(33,338.29)	143,000.30	(109,662.01)	87,912.88	87,912.88	8,623.54	8,623.54	0.00	8,623.54	129.76	23,821.02	23,950.78	0.00						
	STRAIGHT A EARNARK	466	893,004.52	290,654.32	602,350.20	0.00	0.00	0.00	0.00	0.00	0.00	49,708.36	505,977.51	555,686.87	0.00						
	MINI STATE GRANTS	469	1,611,012.62	2,840,027.16	(1,229,014.54)	1,373,172.95	1,373,172.95	247,317.26	247,317.26	0.00	247,317.26	1,667,375.29	2,138,716.34	2,138,716.34	0.00						
	PACE TO THE TOP ARRAY	505	281,978.31	0.00	281,978.31	0.00	0.00	1,667,375.29	1,667,375.29	0.00	1,667,375.29	49,708.36	(815,905.83)	(27,749.47)	0.00						
	SCHOOL MAINTENANCE ASSIST	512	(28,978.31)	166,189.26	(195,167.57)	5,241,390.48	5,241,390.48	1,254,427.80	1,254,427.80	0.00	1,254,427.80	70,823.94	297,286.45	3,212,992.75	0.00						
	TITLE VI-B-SPECIAL ED ACT	516	(114,450.93)	184,152.49	(69,681.56)	316,590.52	316,590.52	105,018.63	105,018.63	0.00	105,018.63	132,501.13	(200,155.51)	97,120.94	0.00						
	CAR. D-PERKINS VOC ED ACT	535	(181,538.43)	137,373.25	(44,165.18)	327,528.43	327,528.43	336,698.51	336,698.51	0.00	336,698.51	107,005.17	103,578.66	(329,199.64)	(196,666.51)	0.00					
	TITLE I - ST SUBSIDY A	542	26,020.60	120,003.53	(93,982.93)	242,447.41	242,447.41	67,516.18	67,516.18	0.00	67,516.18	107,005.17	103,578.66	210,563.83	0.00						
	TITLE I - ST SUBSIDY G	542	10,717.90	0.00	10,717.90	0.00	0.00	0.00	0.00	0.00	0.00	10,717.90	10,717.90	0.00	0.00						
	UNION EDUCING PROGRAM	551	42,151.90	7,254.58	34,897.32	50,278.58	50,278.58	43,463.28	43,463.28	0.00	43,463.28	5,054.58	43,913.62	48,968.20	0.00						
	BILUNUAL EDUCATION PROG	571	248.21	0.00	248.21	0.00	0.00	25,354.48	25,354.48	0.00	25,354.48	0.00	(25,354.48)	(25,354.48)	0.00						
	TRANSITION FOR REFUGEE	572	1,433,068.01	1,655,408.36	(222,340.35)	3,254,486.08	3,254,486.08	4,186,255.90	4,186,255.90	0.00	4,186,255.90	1,184,668.07	(692,859.90)	492,008.17	0.00						
	TITLE I	587	630,048.00	28,801.40	601,246.60	509,523.77	509,523.77	87,707.55	87,707.55	0.00	87,707.55	543.99	(13,251.54)	(12,707.55)	0.00						
	EMPH SCHL HAND GRANTS	590	(502,541.77)	0.00	(502,541.77)	40,807.51	40,807.51	531,477.34	531,477.34	0.00	531,477.34	35,650.07	(531,477.34)	(531,477.34)	0.00						
	TITLE I-A	590	502,541.77	0.00	502,541.77	40,807.51	40,807.51	35,650.07	35,650.07	0.00	35,650.07	157,417.45	350,388.39	507,865.84	0.00						
	MISC FEDERAL GRANTS	599	57,301,590.05	11,884,053.43	45,417,536.62	12,821,592.71	12,821,592.71	11,460,346.64	11,460,346.64	0.00	11,391,596.64	47,149,364.60	58,728,346.12	58,728,346.12	0.00						
	Special Revenue																				
	BOND RETIREMENT	002	26,520,739.81	0.00	26,520,739.81	6,883,077.20	6,883,077.20	0.00	0.00	0.00	0.00	0.00	33,403,817.01	33,403,817.01	0.00						
	Debt Service		26,520,739.81	0.00	26,520,739.81	6,883,077.20	6,883,077.20	0.00	0.00	0.00	0.00	0.00	33,403,817.01	33,403,817.01	0.00						
	PERMANENT IMPROVEMENT	003	28,814,712.47	17,862,107.84	10,952,604.63	7,904.94	7,904.94	159,067.41	159,067.41	0.00	159,067.41	18,283,841.70	10,378,708.30	28,653,550.00	0.00						
	CLASSROOM FACILITIES	010	70,183,671.26	69,592,353.13	591,318.13	6,261.76	6,261.76	151,161.17	151,161.17	0.00	151,161.17	72,624,106.90	(2,601,549.05)	70,022,457.85	0.00						
	Capital Projects		89,983,079.73	87,457,433.59	11,525,646.14	13,158.70	13,158.70	310,228.58	310,228.58	0.00	310,228.58	90,907,348.60	7,778,059.28	98,685,407.85	0.00						
	LIABILITY SELF-INSURANCE	023	2,002,546.13	161,984.92	1,840,561.21	0.00	0.00	33,867.71	33,867.71	0.00	33,867.71	159,538.25	1,809,142.17	1,968,618.42	0.00						
	EMPLOYEE BENEFITS S.I.-HS	024	8,001,816.02	473,971.75	7,527,844.27	5,057,603.16	5,057,603.16	6,126,526.12	6,126,526.12	0.00	6,126,526.12	47,997.75	6,890,697.31	6,938,695.06	0.00						
	Self Insurance		10,010,164.15	209,901.77	9,800,262.38	5,057,603.16	5,057,603.16	6,160,393.83	6,160,393.83	0.00	6,160,393.83	207,534.00	8,699,639.48	8,907,373.48	0.00						
	DISTRICT AGENCY	022	1,725,710.56	0.00	1,725,710.56	0.00	0.00	0.00	0.00	0.00	0.00	(148,559.80)	1,875,270.36	1,875,270.36	0.00						
	PARTNERS COMMUNITY SCHL	038	(183,484.52)	0.00	(183,484.52)	1,132,308.09	1,132,308.09	878,831.45	878,831.45	0.00	878,831.45	70,092.12	70,092.12	70,092.12	0.00						
	STUDENT MANAGED ACTIVITY	200	339,521.19	179,437.84	160,083.35	0.00	0.00	9,405.28	9,405.28	0.00	9,405.28	349,270.58	176,961.28	526,231.87	0.00						
	Agency		2,071,953.19	179,437.84	1,892,515.35	1,132,308.09	1,132,308.09	888,236.73	888,236.73	0.00	888,236.73	738,676.33	2,294,633.07	2,271,594.55	0.00						
	Report Total		293,411,552.60	117,284,181.25	176,127,371.35	112,533,847.35	112,533,847.35	72,868,384.99	72,868,384.99	(158,773.88)	72,710,211.11	127,874,317.75	205,360,671.09	333,235,188.84	0.00						