



**FY 2013-2014  
FINANCIAL STATUS REPORT  
AS OF  
MARCH 31, 2014**

Prepared by  
FINANCE DEPARTMENT

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2013–MARCH 31, 2014 FINANCIAL STATUS REPORT

## Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of March 31, 2014. The total revenues forecasted in the October five year forecast were \$703,168,115. The budget approved by the Board in March was \$686,646,527 plus carryover encumbrances of \$12,951,829 for a total appropriation of \$699,598,356.

	July	August	September	October	November	December
<b>Revenues:</b>						
Property Taxes	\$31,651,422	\$48,273,485	\$0	\$9,492,408	\$0	\$0
State Foundation	35,191,520	35,309,934	35,191,519	35,066,276	35,831,422	35,099,698
State Property Allocation	0	0	0	0	6,956,915	9,078,112
Other	2,818,821	2,445,377	2,707,172	13,751,003	861,873	895,996
<b>Total Revenues</b>	<b>69,661,763</b>	<b>86,028,796</b>	<b>37,898,691</b>	<b>58,309,687</b>	<b>43,650,210</b>	<b>45,073,806</b>
<b>Expenditures:</b>						
Salaries	23,403,504	30,693,940	23,486,999	23,128,151	24,007,320	23,128,878
Benefits	12,075,492	5,639,866	7,156,838	9,229,702	16,782,815	9,016,067
Purchase Services	14,189,034	17,085,632	18,620,718	18,719,070	17,404,636	20,782,595
Materials and Supplies	170,243	594,158	1,663,753	2,981,251	997,963	932,030
Capital Outlay	30,516	230,110	54,232	128,633	115,466	71,088
Other Objects	627,813	51,925	136,338	2,483,457	27,898	236,919
<b>Total Expenditures</b>	<b>50,496,602</b>	<b>54,295,631</b>	<b>51,118,878</b>	<b>56,670,264</b>	<b>59,336,098</b>	<b>54,167,577</b>
Net Change in Cash	19,165,161	31,733,165	(13,220,187)	1,639,423	(15,685,888)	(9,093,771)

	January	February	March	April	May	June	Total
<b>Revenues:</b>							
Property Taxes	\$12,104,007	\$82,068,383	\$13,746,858	\$0	\$0	\$0	\$197,336,563
State Foundation	35,096,311	41,468,571	36,691,895	0	0	0	324,947,146
State Property Allocation	0	9,289	0	0	0	0	16,044,316
Other	2,889,220	949,238	8,358,397	0	0	0	35,677,097
<b>Total Revenues</b>	<b>50,089,538</b>	<b>124,495,481</b>	<b>58,797,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>574,005,122</b>
<b>Expenditures:</b>							
Salaries	34,605,382	23,105,581	23,714,511	0	0	0	229,274,266
Benefits	7,116,001	10,046,595	12,596,892	0	0	0	89,660,268
Purchase Services	19,019,899	16,179,306	21,595,402	0	0	0	163,596,292
Materials and Supplies	548,995	933,254	467,305	0	0	0	9,288,952
Capital Outlay	172,692	29,167	25,604	0	0	0	857,508
Other Objects	632,585	43,341	2,906,744	0	0	0	7,147,020
<b>Total Expenditures</b>	<b>62,095,554</b>	<b>50,337,244</b>	<b>61,306,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>499,824,306</b>
Net Change in Cash	(12,006,016)	74,158,237	(2,509,308)	0	0	0	74,180,816

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2013–MARCH 31, 2014 FINANCIAL STATUS REPORT

## REVENUE

The Cleveland Municipal School District is forecasting **\$703,168,115** in revenue within the General Funds in the 2013-2014 fiscal year as shown on figure 1. As of **March 31, 2014** the District has received revenue in the amount of \$574,005,122. The District will need to collect another \$129,162,993 to reach its target.

Figure 1

### FORECASTED REVENUES AND ACTUAL REVENUES

	Fiscal Year 2014 Forecast	Fiscal Year 2014 Actual	Over/ (Under)
<b>Revenues</b>			
Real Property Tax	\$199,907,447	\$197,268,182 (a)	<b>(\$2,639,265)</b>
Personal Property Tax	57,169	68,382 (a)	<b>11,213</b>
State Foundation	428,373,060	324,947,146 (b)	<b>(103,425,914)</b>
Property Tax Homestead and Rollbacks	18,165,000	9,087,401 (c)	<b>(9,077,599)</b>
CAT Tax	13,913,830	6,956,915 (c)	<b>(6,956,915)</b>
Interest	450,000	478,385 (c)	<b>28,385</b>
Medicaid	6,216,140	7,180,375 (c)	<b>964,235</b>
CEAP	1,000,000	0 (c)	<b>(1,000,000)</b>
Advances-In	9,690,000	9,690,000 (c)	<b>0</b>
Casino Receipts	1,951,084	1,954,313 (c)	<b>3,229</b>
Other Revenues	23,444,385	16,374,023 (c)	<b>(7,070,362)</b>
<i>Total Revenues</i>	<u>\$703,168,115</u>	<u>\$574,005,122</u>	<u>(\$129,162,993)</u>
	<b>ON TARGET</b>		
	<b>AT RISK</b>		

- (a) The District received \$174,589,722 in general real property taxes in FY13 and is forecasting \$199,907,447 in FY14. Through March 31, 2014 the District has received \$197,268,182 in general property taxes. The district will receive one more advance in May.
- (b) The District will receive state funding in FY14 based on HB 59.
- (c) These revenues have been received as anticipated.

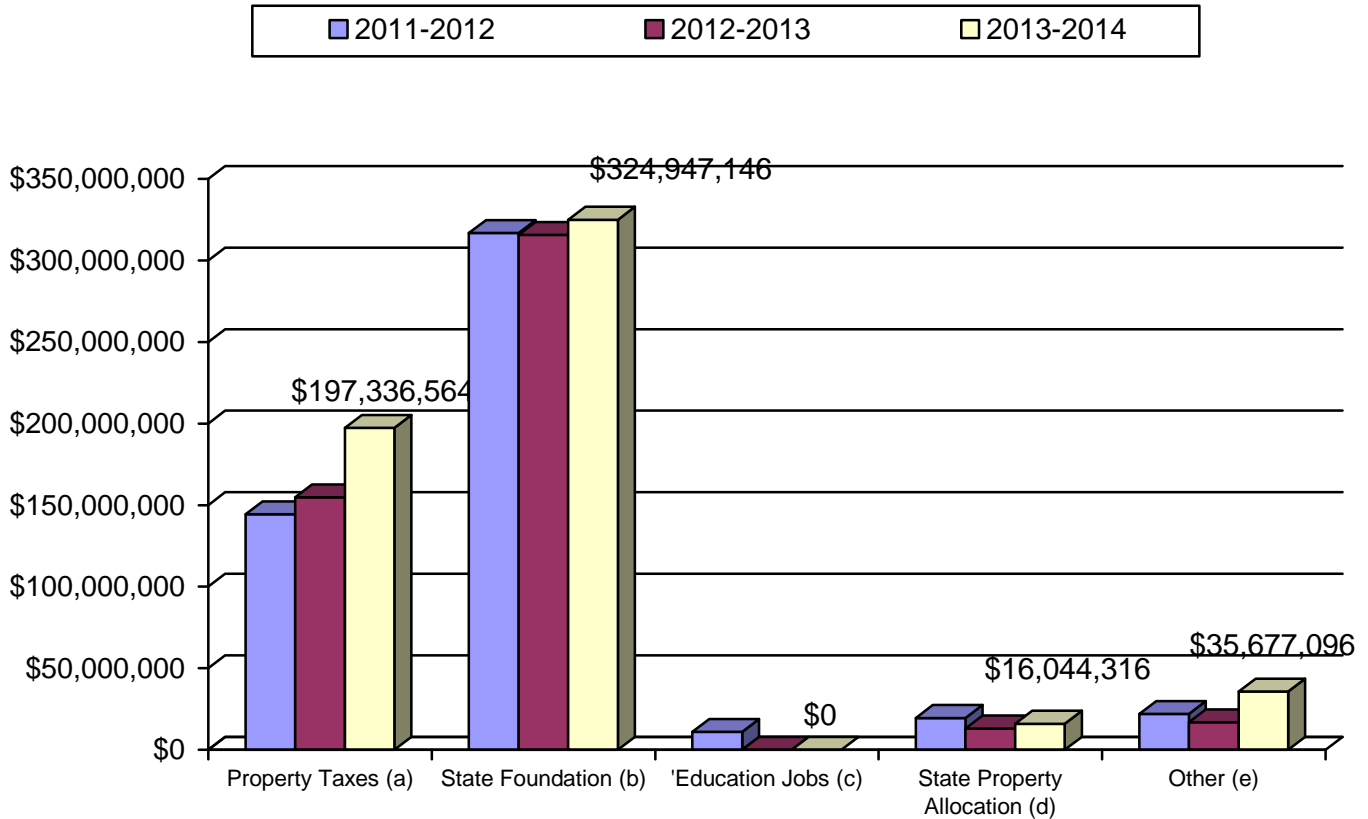
# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## JULY 1, 2013–MARCH 31, 2014 FINANCIAL STATUS REPORT

Figure 2 compares revenue sources to the prior two years as of March 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 March 31



# CLEVELAND MUNICIPAL SCHOOL DISTRICT

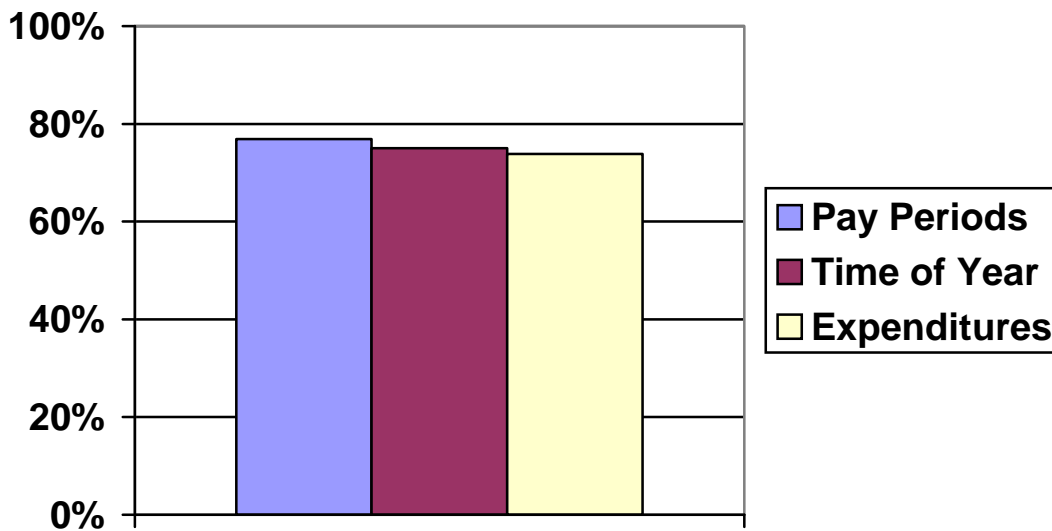
JULY 1, 2013–MARCH 31, 2014 FINANCIAL STATUS REPORT

## EXPENDITURES

The fiscal year 2014 General Fund budget for the District is \$686.6 million. This budget, coupled with carryover encumbrances of \$13.0 million, resulted in a \$699.6 million General Funds appropriation for FY 2014. The following information is a financial update of the status of this appropriation through March 31, 2014.

Through March 31, 2014 the District has expended \$499.8 million and has outstanding encumbrances of \$16.8 million. This total of \$516.6 million reflects 73.84% 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 nine months or 75.00% of the fiscal year has passed. Secondly, twenty of twenty-six (20/26), or 76.92% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



Overall, the District's encumbrance/expenditure level through March is below budget 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, 2013–MARCH 31, 2014 FINANCIAL STATUS REPORT

Figure 4

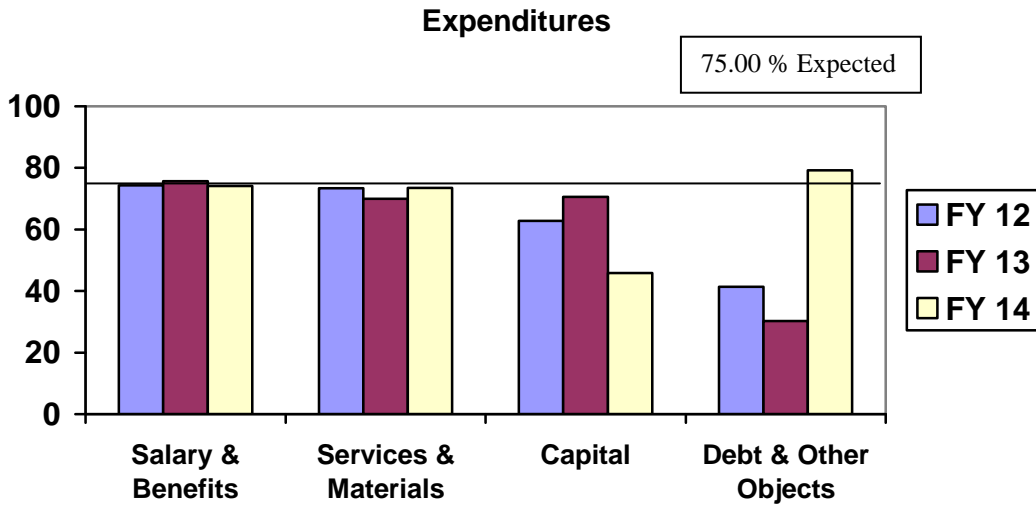
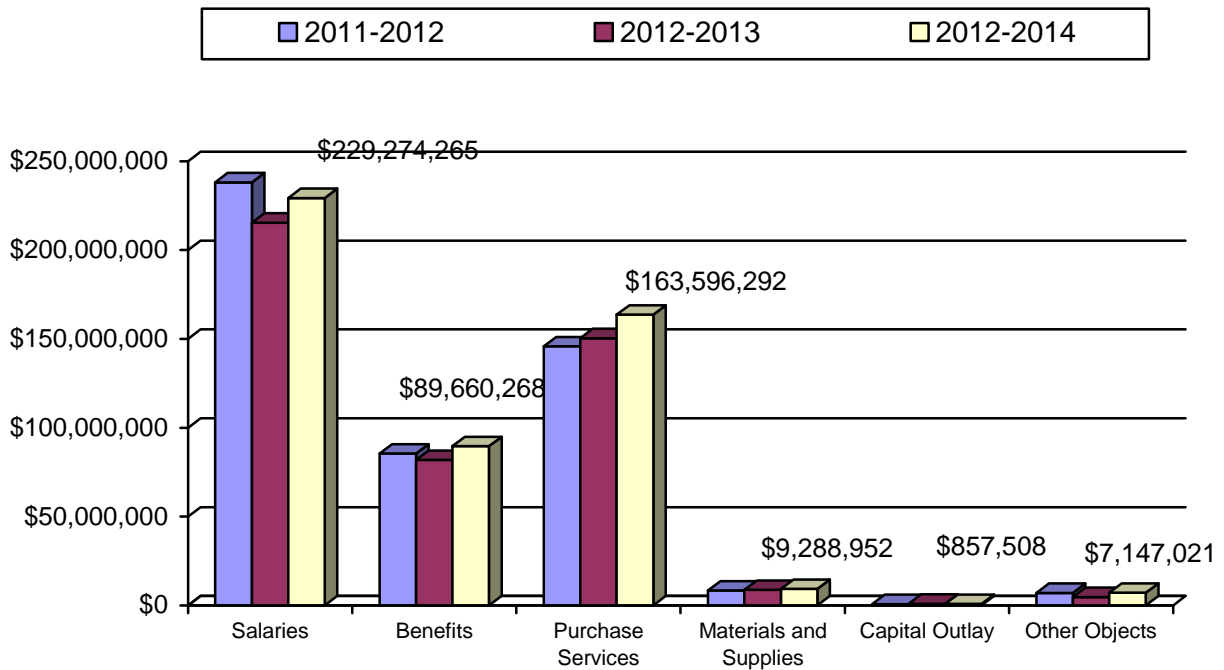


Figure 5

**Cleveland Municipal School District - Expenditures by Category  
As of March 31**



# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## JULY 1, 2013–MARCH 31, 2014 FINANCIAL STATUS REPORT

As Figure 5 illustrates, salaries are slightly higher than last year for this time of year which is primarily due to the negotiated salary increases and the restoration of 193 teacher positions associated with the levy passage. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$11.9 million in March which is slightly higher than the \$11.6 million average in February. Fringe benefits are slightly higher than last year for this time of year which is primarily due to having more employees. Health care costs are forecasted to increase 7.3% in FY 14 from FY 13.

The current year Purchased Services and Materials categories indicate a 73.47% encumbrance/expenditure level for March.

The Capital encumbrance/expenditure level, whose budget comprises only .38% of the total General Fund budget, indicates a 45.84% encumbrance/expenditure level for March. 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 March 31, 2014. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

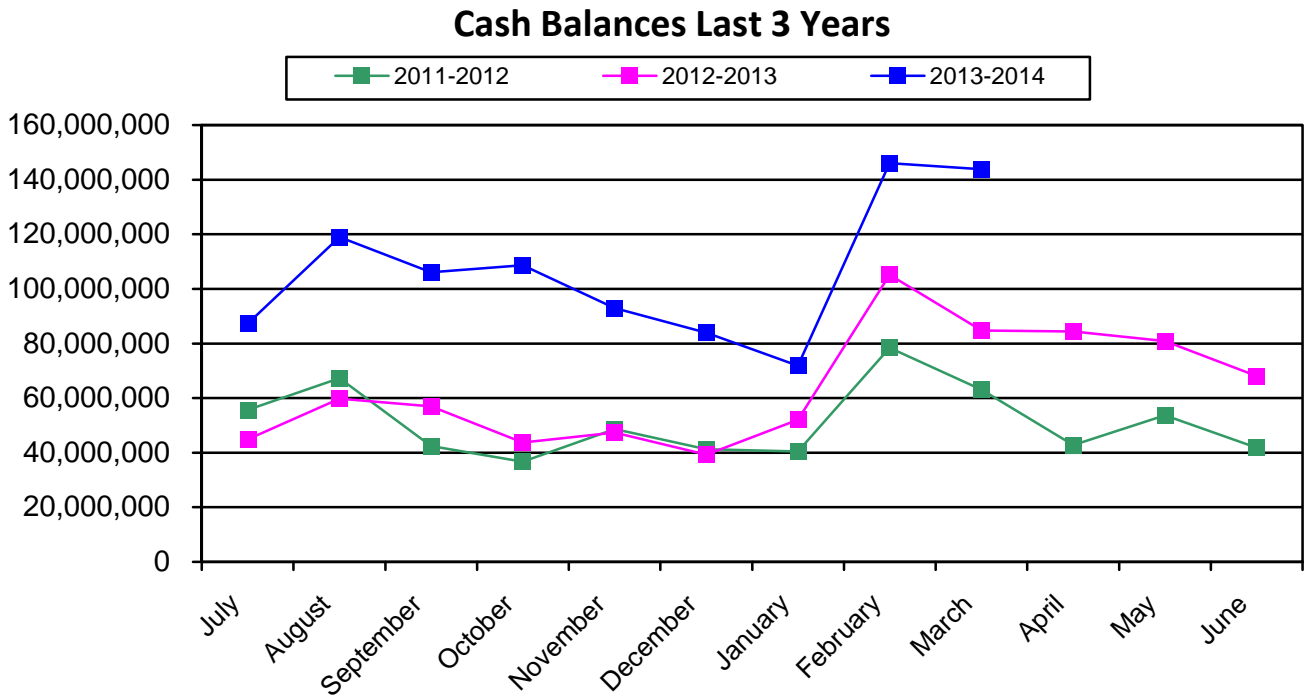
## JULY 1, 2013–MARCH 31, 2014 FINANCIAL STATUS REPORT

### CASH BALANCES

The cash balance as of March 31, 2014 is \$143,877,397. The unencumbered balance as of March 31, 2014 is \$127,094,736. See Figure 6 for details.

Figure 6

	<b>FY 2014</b>
Beginning Cash Balance	\$69,349,024
Total Revenues	574,005,122
Total Expenses	499,824,306
Revenue over Expenses	74,180,816
Total Payables	347,557
Ending Cash Balance	143,877,397
Encumbrances/Reserves	16,782,661
Unencumbered Balance	\$127,094,736





Cleveland Municipal School District  
Monthly Budget Status Report- Summary by Object  
GENERAL FUNDS  
MARCH FY'14

Object Name	Total Appropriation	Out-standing Encumbrance	*-----Expenditures-----* Current YTD	Available Balance	Percent Used	Carryover
111 REGULAR CERT-SALARY/WAGES	213,761,338.58	.00	16,667,345.25	47,233,135.15	77.90	.00
112 TEMP CERT-SALARY/WAGES	8,845,887.45	.00	744,197.61	3,496,078.14	60.48	.00
113 SUPPL CERT-SALARY/WAGES	4,491,354.20	.00	155,337.31	1,947,130.60	56.65	.00
116 TEMP CERT NON-CONTRIBUTE	408,228.21	.00	36,911.40	75,171.00	81.59	.00
132 CERTIFIED TERMINATION BEN	811,935.33	.00	45,039.97	427,937.33	47.29	.00
141 NONCERT REGULAR SAL/WAGES	69,818,064.86	.00	5,538,185.79	20,977,337.64	69.95	.00
142 NONCERT TEMP SALARY/WAGES	1,156,550.00	.00	102,811.87	359,734.28	68.90	.00
143 NONCERT SUPPL SALARY/WAGE	94,168.86	.00	1,349.70	58,161.32	38.24	.00
144 NONCERT OVERTIME SAL/WAGE	4,265,292.25	.00	376,042.16	1,082,722.05	74.62	.00
146 NONCERT TEMP NON-CONTRIBU	230,600.00	.00	21,724.30	67,169.01	70.87	.00
162 NONCERT TERMINATE BENEFIT	1,445,859.41	.00	13,984.02	590,241.65	59.18	.00
172 STUDENT WORKERS	435,292.15	.00	11,581.42	175,587.65	59.66	.00
<b>Object 1XX Total</b>	<b>305,764,671.30</b>	<b>.00</b>	<b>23,714,510.80</b>	<b>76,490,405.82</b>	<b>74.98</b>	<b>.00</b>
211 STRS-EMPLOYER'S SHARE	33,833,747.41	.00	2,878,685.60	10,698,075.01	68.38	.00
221 SERVS-EMPLOYER'S SHARE	11,478,074.22	.00	915,645.46	2,874,820.84	74.95	.00
241 CERT MEDICAL/HOSPITAL	43,116,420.34	.00	2,553,627.01	14,113,172.51	67.27	.00
242 CERT LIFE INSURANCE	132,127.34	.00	3,246.41	128,880.93	2.46	.00
244 CERT VISION INSURANCE	323,761.60	.00	18,964.10	92,758.07	71.35	.00
249 CERT OTHER INSURANCE BENF	3,097,174.20	.00	512,306.57	697,629.18	77.48	.00
251 NONCERT MEDICAL/HOSPITAL	16,448,789.64	.00	710,208.45	4,042,212.63	75.43	.00
252 NONCERT LIFE INSURANCE	60,635.51	.00	368.92	64,926.38	7.08	.00
254 NONCERT VISION INSURANCE	180,252.03	.00	11,720.30	24,148.27	86.60	.00
259 NONCERT OTHER INSUR BENEF	1,039,119.43	.00	166,374.90	341,594.75	67.13	.00
261 CERTIFIED WORKERS COMP	4,719,949.31	68,750.00	4,243,053.68	796,597.36	83.12	22,288.00
262 NONCERT WORKERS COMP	1,288,405.88	142,356.52	475,019.78	850,401.66	34.00	142,356.52
281 CERT UNEMPLOYMENT INSUR	425,700.00	28,000.00	29,756.23	75.44	99.98	12,000.00
282 NONCERT UNEMPLOY INSUR	182,345.00	.00	14,878.12	28.99	99.98	.00
291 CERT OTHER RETIRE/INSUR	8,450,045.00	.00	67,043.95	151,850.58	98.20	.00
<b>Object 2XX Total</b>	<b>124,776,546.91</b>	<b>239,106.52</b>	<b>12,596,891.80</b>	<b>34,877,172.60</b>	<b>72.05</b>	<b>176,642.52</b>
411 INSTRUCTION SERVICES	1,668,867.04	82,519.09	107,223.74	1,251,533.04	25.01	288,725.00
412 INSTRUCTIONAL IMPROVEMENT	44,517.90	17,002.20	2,152.00	20,520.38	53.91	18,163.45
413 HEALTH SERVICES	876,086.28	483,026.71	32,344.50	67,478.08	92.30	205,786.28
414 STAFF SERVICES	95.00	.00	.00	95.00	.00	.00
415 MANAGEMENT SERVICES	1,308,852.84	453,088.41	5,497.48	90,507.43	93.08	1,154,033.14
416 DATA PROCESSING SERVICES	214,966.70	72,916.69	29,166.66	10,800.04	94.98	29,166.70
417 STATISTICAL SERVICES	272,754.64	18,445.09	43,336.94	16,868.69	93.82	164,687.94
418 PROFESSIONAL/LEGAL SVCS	3,901,805.70	2,510,425.98	18,283.91	130,622.27	96.65	1,699,195.71
419 OTHER PROF/TECH SERVICES	17,494,617.20	4,117,136.30	1,293,214.97	4,606,918.12	73.67	2,575,055.42
422 GARBAGE REMOVAL/CLEANING	189,747.50	143.96	10,586.23	78,234.15	58.77	.00
423 REPAIRS/MAINTENANCE SVCS	3,254,984.60	1,528,149.53	237,029.28	255,327.87	92.16	966,250.49
425 RENTALS	3,084,334.45	551,335.07	153,917.16	1,280,377.75	59.39	371,684.09
431 CERTIFIED TRAVEL REIMB	133,376.20	275.48	4,824.09	91,524.88	31.38	670.98
432 CERT MEETING EXPENSE	452,091.46	75,502.88	44,977.48	168,118.20	62.81	29,546.30
433 NONCERT TRAVEL REIMBURSE	197,031.02	5,057.53	13,789.21	99,331.22	49.59	590.80
434 NONCERT MEETING EXPENSE	184,314.42	11,704.01	5,754.88	104,069.58	43.54	10,906.71
439 OTHER TRAVEL/MTG EXPENSE	1,356.88	.00	1,331.88	25.00	98.16	.00
441 TELEPHONE SERVICE	1,550,984.07	1,115,545.46	25,013.29	101,945.60	93.43	661,604.92

Cleveland Municipal School District  
Monthly Budget Status Report- Summary by Object  
GENERAL FUNDS  
MARCH FY'14

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*	YTD	Available Balance	Percent Used	Carryover
443 POSTAGE	386,833.00	2,918.17	373.53	147,523.08	236,391.75	38.89	4,403.24
445 MAIL/MESSENGER SERVICE	147,866.90	92,168.82	46.64	39,465.16	16,232.92	89.02	56,650.05
446 ADVERTISING	130,259.33	2,838.76	3,413.38	45,645.61	81,774.96	37.22	41,815.23
447 INTERNET ACCESS SERVICE	3,000.00	1,300.77	1,562.47	1,562.47	136.76	95.44	.00
449 OTHER COMMUNICATIONS SVCS	500.00	.00	.00	.00	500.00	.00	.00
451 ELECTRICITY	7,178,194.00	.00	903,097.05	5,764,787.08	1,413,406.92	80.31	.00
452 WATER AND SEWAGE	1,644,244.00	.00	90,154.70	1,102,321.51	541,922.49	67.04	.00
453 GAS	2,981,646.55	.00	1,200,124.32	2,340,828.27	640,818.28	78.51	.00
459 DISTR COPIER PROGRAM	1,005,689.82	517,688.27	46,447.08	342,736.35	145,265.20	85.56	228,014.62
461 PRINTING AND BINDING	363,935.95	27,864.04	24,578.65	172,566.91	163,505.00	55.07	22,128.61
462 CONTRACTED FOOD SERVICES	393,707.44	23,851.01	8,585.33	41,400.88	328,455.55	16.57	6,897.11
469 OTHER CRAFT/TRADE SVCS	73,583.75	51,885.45	1,788.18	21,680.68	17.62	99.98	66,583.75
471 TUITION PAID-OTHER OH DIS	2,900,000.00	.00	348,197.25	1,974,319.34	925,680.66	68.08	.00
474 EXCESS COSTS	4,238,000.00	.00	.00	95,580.34	4,142,419.66	2.26	.00
475 SPEC EB-IN DISTRICT-FMNT	16,052,443.72	175,499.72	2,428,507.59	10,637,162.87	5,239,781.13	67.36	52,443.72
477 OPEN ENROLLMNT-IN DISTRICT	3,150,000.00	.00	216,430.45	2,112,534.98	1,037,465.02	67.06	.00
478 COMMUNITY SCHL-INDISTRIC	137,419,000.00	.00	12,364,553.69	99,922,584.01	37,496,416.99	72.71	.00
479 OTHER TUITION PAYMENTS	16,504,448.05	85,309.71	1,613,538.07	12,852,897.45	3,566,240.89	78.39	104,448.05
481 STU TRANSP-OTHER OH DISTR	10,256,136.06	1,263,635.00	191,254.05	8,827,250.84	165,250.22	98.39	635,748.01
483 STU TRANSP-OTHER SOURCES	20,997.00	.00	280.00	15,860.00	5,137.00	75.53	4,497.00
489 OTHER PUPIL TRANSP SVCS	1,930,579.25	32,902.61	125,240.61	1,692,277.44	205,399.20	89.36	214,819.40
490 OTHER PURCHASED SERVICES	4,000.00	903.90	.00	1,878.00	1,218.10	69.55	.00
499 Other Purchased Services	4,523.27	1,345.87	110.90	1,460.10	1,717.30	62.03	1,023.27
<b>Object 4XX Total</b>	<b>241,620,372.99</b>	<b>13,322,386.49</b>	<b>21,595,401.76</b>	<b>163,596,291.70</b>	<b>64,701,694.80</b>	<b>73.22</b>	<b>9,615,545.99</b>
511 INSTRUCTIONAL SUPPLIES	1,494,647.11	160,330.52	49,224.22	553,726.94	780,589.65	47.77	679,921.39
512 OFFICE SUPPLIES	825,524.55	145,202.21	52,159.17	401,608.06	278,714.28	66.24	137,172.68
513 NO LONGER USED IN USAS513	10,204.99	6,305.35	.00	.00	3,899.64	61.79	89.99
514 HEALTH/HYGIENE SUPPLIES	93,947.31	10,335.22	4,214.31	51,441.95	32,170.14	65.76	17,931.69
515 SOFTWARE MATERIALS	27,985.17	10,645.17	.00	14,679.00	2,661.00	90.49	10,365.17
517 COMPUTER SUPPLIES	5,000.00	.00	.00	5,000.00	.00	100.00	.00
519 OTHER GENERAL SUPPLIES	363,307.07	84,013.85	19,405.33	191,996.41	87,296.81	75.97	41,217.05
521 NEW TEXTBOOKS	3,242,028.11	167,445.47	6,967.65	3,021,518.43	53,964.21	98.34	176,655.02
524 SUPPLEMENTAL TEXTBOOKS	1,215,063.43	43,044.63	4,177.42	1,110,667.33	61,351.47	94.95	560,599.29
525 ELECTRONIC MATERIALS	985.00	985.00	.00	.00	.00	100.00	.00
529 OTHER TEXTBOOKS	11,951.26	4,381.02	.00	5,067.73	2,502.51	79.06	1,951.26
531 NEW LIBRARY BOOKS	245,003.25	60,120.52	14,105.08	92,788.94	92,093.79	62.41	59,358.82
541 NEWSPAPERS	4,681.01	.00	.00	205.30	4,475.71	4.39	.00
542 PERIODICALS	47,079.34	7,696.07	377.07	13,422.80	25,960.47	44.86	8,264.31
543 DVDS,CDS AND VIDEOS	47,953.85	7,447.26	662.36	12,325.90	28,180.69	41.23	6,532.29
546 ELEC SUBSCRIPTION SERVICE	300.00	295.00	.00	.00	5.00	98.33	.00
569 OTHER	110,611.11	12,667.87	11,735.87	54,002.02	43,941.22	60.27	15,440.25
570 SUP/MATL OPER/MAINT/REPAI	1,377,966.33	405,151.28	86,619.02	559,778.67	413,036.38	70.03	534,691.33
571 LAND	276,727.01	107,702.64	18,634.53	155,556.94	13,467.43	95.13	61,490.01
573 EQUIPMENT & FURNITURE	2,000.00	.00	.00	.00	2,000.00	.00	.00
581 PARTS-MAINT/REP MOTOR VEH	3,694,652.77	675,721.57	119,741.61	1,571,936.63	1,446,994.57	60.84	63,652.77
582 FUEL	2,305,467.00	721,045.74	79,281.30	1,469,434.26	114,987.00	95.01	101,826.69
590 OTHER SUPPLIES/MATERIALS	8,234.58	.00	.00	3,794.58	4,440.00	46.08	.00
<b>Object 5XX Total</b>	<b>15,412,220.25</b>	<b>2,630,536.39</b>	<b>467,304.94</b>	<b>9,288,951.89</b>	<b>3,492,731.97</b>	<b>77.34</b>	<b>2,477,160.01</b>

Cleveland Municipal School District  
Monthly Budget Status Report- Summary by Object  
GENERAL FUNDS  
MARCH FY'14

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----* Current	YTD	Available Balance	Percent Used	Carryover
640 CAPITAL EQUIPMENT	55,422.16	51,680.41	.00	83.58	3,658.17	93.40	53,322.16
644 TECHNICAL EQUIPMENT	2,425,044.97	177,417.82	25,604.31	826,180.23	1,421,446.92	41.38	423,066.95
645 CAPITALIZED EQUIPMENT	157,365.72	125,875.74	.00	31,244.65	245.33	99.84	133,377.72
650 VEHICLES	135,230.00	58,737.00	.00	.00	76,493.00	43.43	230.00
<b>Object 6XX Total</b>	<b>2,773,062.85</b>	<b>413,710.97</b>	<b>25,604.31</b>	<b>857,508.46</b>	<b>1,501,843.42</b>	<b>45.84</b>	<b>609,996.83</b>
814 LOANS - ENERGY CONSERVATN	964,161.08	.00	.00	964,161.08	.00	100.00	.00
821 SERIAL BONDS	97,875.00	.00	.00	.00	97,875.00	.00	.00
824 LOANS ENERGY CONS-EXP INT	174,964.68	.00	.00	174,961.19	3.49	100.00	.00
841 MEMBERSHIP-PROF ORGAN	158,225.23	8,289.27	15,835.00	79,464.58	70,471.38	55.46	3,060.67
843 CHARGES FOR AUDIT EXAMS	203,355.20	7,718.50	28,064.50	193,124.50	2,512.20	98.76	.00
845 CNTY AUDITOR/TREAS FEES	2,546,955.00	.00	1,147,801.14	2,1287,568.68	259,386.32	89.82	.00
846 ELECTION EXPENSES	.00	.00	21,292.38	21,292.38	21,292.38	999.99	.00
847 DELINQUENT LAND TAXES	2,653,045.00	.00	1,675,294.21	2,647,196.51	5,848.49	99.78	360.88
848 BANK CHARGES	95,344.88	822.39	3,667.59	45,358.20	49,764.29	48.13	12,000.00
849 OTHER DUES & FEES	17,000.00	3,037.00	2,611.00	12,984.00	979.00	94.24	.00
851 LIABILITY INSURANCE	454,826.00	.00	.00	445,325.00	9,501.00	97.91	.00
852 ACCID INSUR-STU ACT PART	42,854.00	.00	.00	41,854.00	1,000.00	97.67	3,680.00
853 FIDELITY BOND PREMIUMS	4,000.00	.00	.00	3,955.00	45.00	98.88	.00
855 FIRE & EXTENDED COVG INS	670,919.00	109,721.25	3,446.87	136,871.88	424,325.87	36.75	40.00
856 Benefits & Claims	33,961.98	9,892.23	.00	24,068.75	1.00	100.00	33,960.98
869 OTHER JUDGEMENTS	325.00	325.00	.00	.00	.00	100.00	325.00
882 AWARDS/PRIZES FOR COMPETE	142,585.10	31,356.44	13,007.99	43,503.48	67,725.18	52.50	13,247.66
889 OTHER AWARDS & PRIZES	29,789.20	2,822.81	1,995.18	16,771.53	10,194.86	65.78	5,808.45
890 OTHER MISC EXPENDITURES	10,316.00	.00	382.38	8,320.03	1,995.97	80.65	.00
899 OTHER MISCELLANEOUS	5,985.00	2,936.12	240.00	240.00	2,808.88	53.07	.00
<b>Object 8XX Total</b>	<b>8,307,087.35</b>	<b>176,921.01</b>	<b>2,906,744.50</b>	<b>7,147,020.79</b>	<b>983,145.55</b>	<b>88.16</b>	<b>72,483.64</b>
910 TRANSFERS	944,394.00	.00	.00	.00	944,394.00	.00	.00
<b>Object 9XX Total</b>	<b>944,394.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>944,394.00</b>	<b>.00</b>	<b>.00</b>
<b>Report Total</b>	<b>699,598,355.65</b>	<b>16,782,661.38</b>	<b>61,306,458.11</b>	<b>499,824,306.11</b>	<b>182,991,388.16</b>	<b>73.84</b>	<b>12,951,828.99</b>

