



Department of Finance

Fiscal Year 2017 Financial Status Report

As of July 31, 2016

CLEVELAND METROPOLITAN SCHOOL DISTRICT
MONTHLY FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of July 31, 2016. The total revenues forecasted in the October five year forecast were \$701,245,349 and expenditures were \$732,435,773. The adopted budget approved by the Board in October was \$734,885,222 plus carryover encumbrances of \$18,211,150 for a total appropriation of \$753,096,373.

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenues													
Local	\$ 52,719,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,719,983
State	37,002,537	-	-	-	-	-	-	-	-	-	-	-	37,002,537
Federal	475,536	-	-	-	-	-	-	-	-	-	-	-	475,536
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	90,198,056	-	-	-	-	-	-	-	-	-	-	-	90,198,056
Expenditures													
Salaries	\$ 35,561,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,561,998
Benefits	9,783,574	-	-	-	-	-	-	-	-	-	-	-	9,783,574
Purchase Services	18,421,550	-	-	-	-	-	-	-	-	-	-	-	18,421,550
Materials & Supplies	(226,273)	-	-	-	-	-	-	-	-	-	-	-	(226,273)
Capital Outlay	112,382	-	-	-	-	-	-	-	-	-	-	-	112,382
Other Objects	587,736	-	-	-	-	-	-	-	-	-	-	-	587,736
Total Expenditures	64,240,966	-	-	-	-	-	-	-	-	-	-	-	64,240,966
Net Change in Cash	25,957,090	-	-	-	-	-	-	-	-	-	-	-	25,957,090

CLEVELAND METROPOLITAN SCHOOL DISTRICT

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Revenue Summary

The Cleveland Metropolitan School District is forecasting \$701,245,349 in revenue within the General Fund for the 2017 fiscal year as shown on Figure 1. As of July 31, 2016 the District has received revenue in the amount of \$90,198,056. The District will need to collect another \$611,047,293 to reach its target.

Figure 1: Forecasted Revenues and Actual Revenues

	<u>FY ' 17 October</u>	<u>FY '17 Actual</u>		<u>Variance</u>
	<u>Forecast</u>			
Revenues				
Real Property Tax	\$ 177,607,962	\$ 50,213,000 (a)		(127,394,962.00)
State Foundation	464,022,126	36,444,198 (b)		(427,577,928)
Property Tax				
Homestead &				
Rollbacks	14,684,098	-		(14,684,098)
CAT Tax	115,990	-		(115,990)
Interest	1,000,000	30,558		(969,442)
Medicaid	5,530,612	455,126		(5,075,486)
CEAP	9,468,700	1,362,871		(8,105,829)
Advances-In	4,557,000	-		(4,557,000)
Casino Receipts	1,918,554	558,339		(1,360,215)
Other Revenues	22,340,307	1,133,963		(21,206,344)
Total Revenues	<u>701,245,349</u>	<u>90,198,056</u>		<u>(611,047,292.85)</u>

Notes

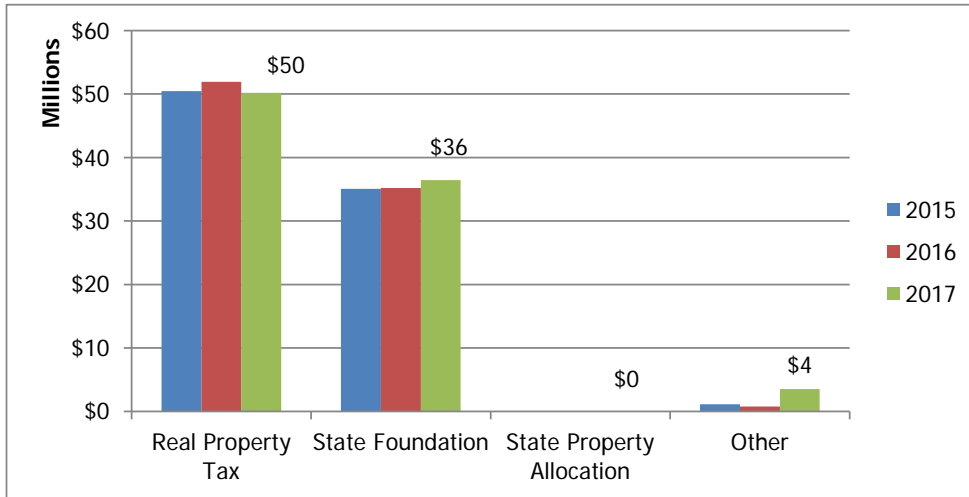
- (a) The District received \$200,603,977 in general real property taxes in FY16 and is forecasting \$177,607,962 in FY17. Through July 31, 2016, the District has received \$50,213,000 in general property taxes.
- (b) The District will receive state funding in FY17 based on HB 64.

CLEVELAND METROPOLITAN SCHOOL DISTRICT

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

Figure 2: Revenue by Category



Data labels represent figures for current FY

CLEVELAND METROPOLITAN SCHOOL DISTRICT

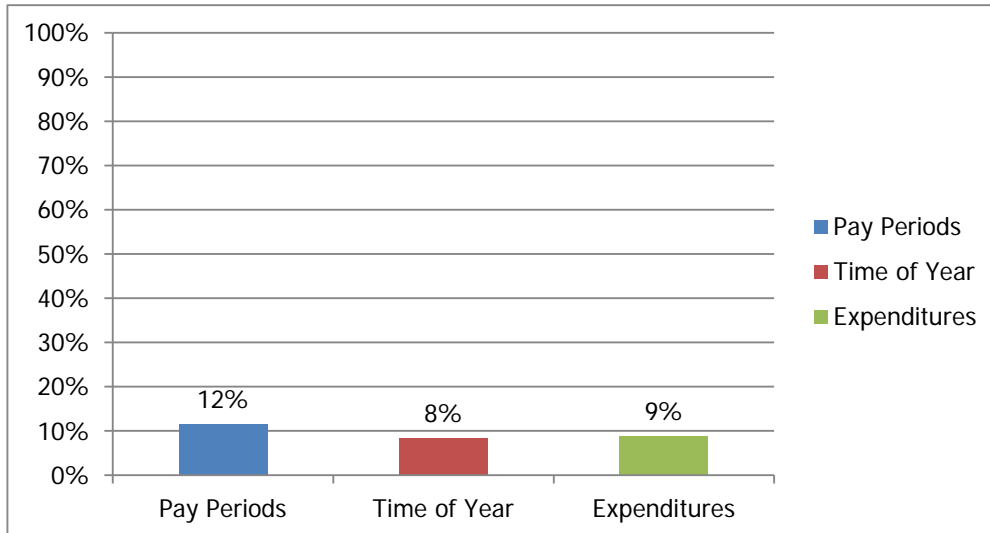
MONTHLY FINANCIAL STATUS REPORT

Expenditure Summary

The fiscal year 2017 adopted General Fund budget for the District is \$734,885,222. This budget, coupled with carryover encumbrances of \$18,211,150, resulted in a \$753,096,373 for FY 2017. The following information is a financial update of the status of this appropriation through July 31, 2016.

Through July 31, 2016 the District has expended \$64,240,966 and has outstanding encumbrances of \$24,488,677. This total of \$88,729,643 reflects 8.74% 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 one month, or 8.33%, of the fiscal year. Secondly, 3 of the 26, or 11.54%, of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3: Encumbrance/Expenditure Level Through July



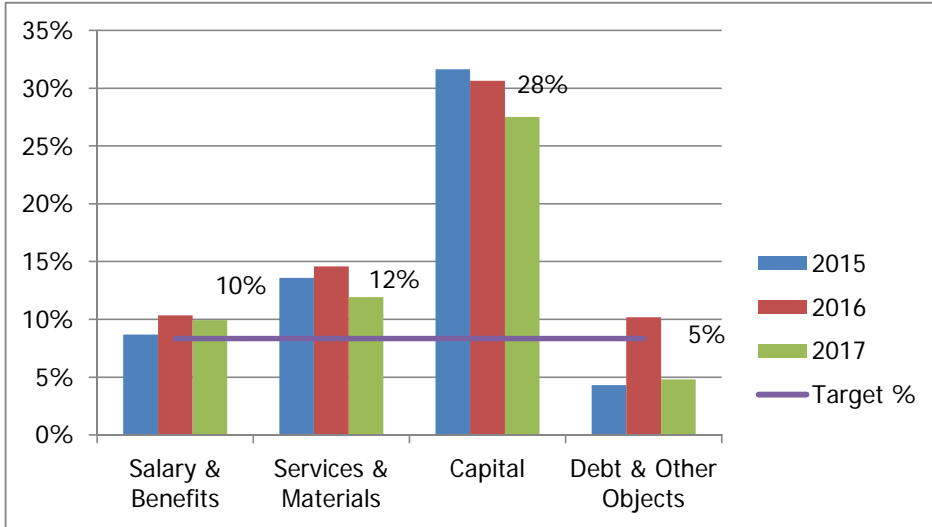
Overall, the District's encumbrance/expenditure level through July is slightly above target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which relate specifically to school opening activities. We are only one month into the year, we expect the expenditure level to fall in line with the target over the next few periods.

CLEVELAND METROPOLITAN SCHOOL DISTRICT

MONTHLY FINANCIAL STATUS REPORT

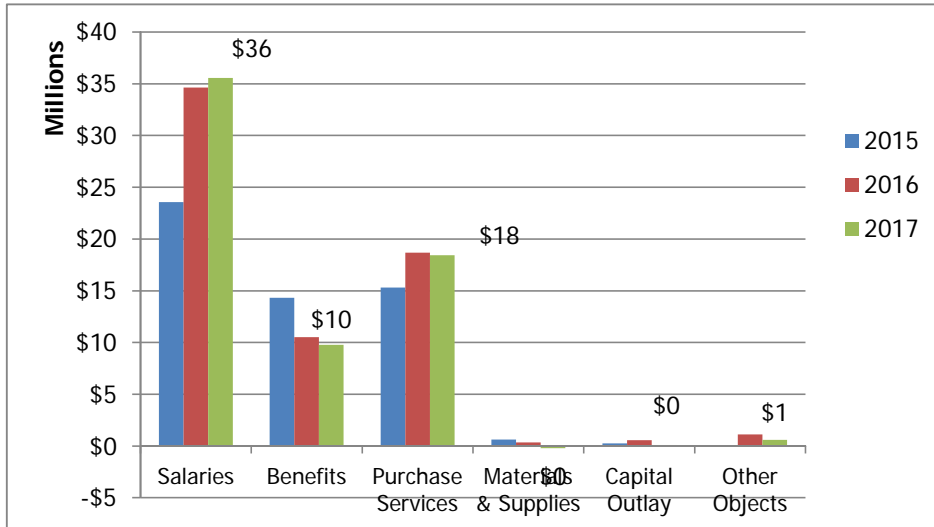
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the year. Further discussion of these two figures is included on the following page.

Figure 4: % Spend to Budget for YTD Expenditures



Target percent of 8.33% is based on the # of months completed in the current year.

Figure 5: Expenditure by Category



Data labels represent figures for current FY

CLEVELAND METROPOLITAN SCHOOL DISTRICT

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As Figure 4 and 5 illustrate, overall salaries and fringe benefits are slightly above target for this time of year. This is because there were three pay periods in July while most months have only two. Salaries. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$11.9 million in July which is higher than the \$9.7 million average in June again a result of the additional pay. Fringe benefits are similar to last year for this time of year. Health care costs are forecasted to increase 9.8% in FY 17 from FY 16.

The current year Purchased Services and Materials categories indicate a 12% encumbrance/expenditure level for this month. This is consistent with prior years and the cyclical nature of school operations.

The Capital encumbrance/expenditure level, whose budget comprises only .7% of the total General Fund budget, indicates a 28% encumbrance/expenditure level for this month. 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, 2016. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.

CLEVELAND METROPOLITAN SCHOOL DISTRICT

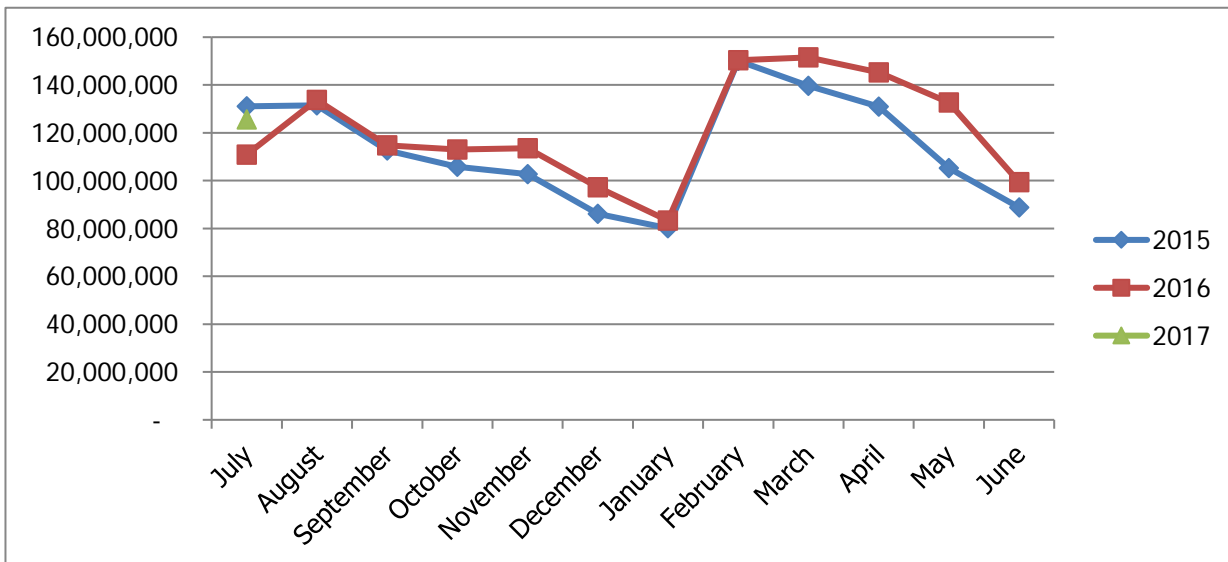
MONTHLY FINANCIAL STATUS REPORT

Cash Balances

The cash balance as of July 31, 2016 is \$125,547,317. The unencumbered balance as of July 31, 2016 is \$101,058,640. See below for details.

	FY '17
Beginning Cash Balance	\$ 99,444,477
Total Revenues	90,198,056
Total Expenses	64,240,966
Revenue over Expenses	25,957,090
Total Payables	145,750
Ending Cash Balance	125,547,317
Encumbrances/Reserves	24,488,677
Unencumbered Balance	\$ 101,058,640

Figure 6: Cash Balances Last 3 Years



POs Issued in a Month \$25K to \$50K

C-CLOSE D	VENDOR NUMBER	VENDOR NAME	P/O NUMBER	PODATE	GROSS P/O TOTAL	TOTAL PAID TO DATE	FUND	SCC	FUNC	OBJ	OPU	REQUISITION NUMBER
C	585278	JOSHEN PAPER & PACKAGING	502697	7/11/2016	25021.76	25021.76	001	0196	2720	570	001	2015-5957B
C	527404	GEAUGA COUNTY EDUCATIONAL	502832	7/13/2016	38610.00	38610.00	001	0370	1290	479	001	2015-5746B
	729127	POSITIVE EDUCATION PROGRAM	502836	7/13/2016	27458.50	.00	001	0370	1290	479	001	2015-5746B
C	979	EDUCATION ALTERNATIVES	502838	7/13/2016	40223.00	40223.00	001	0370	1290	475	001	2015-5746B
	15730	ANGSTROM GRAPHICS INC MIDWEST	5411	7/14/2016	36740.00	36500.96	001	0399	2932	461	001	2016-7067A
	17418	HENDY AVENUE CONSULTING	5425	7/15/2016	36600.00	27450.00	001	0210	2941	419	001	2016-7093C
	17027	TES ENGINEERING	503054	7/18/2016	28100.00	.00	034	1298	2720	423	330	R20143997B
	6050	CASTLE HEATING & AIR	503061	7/18/2016	36500.00	.00	034	1298	2720	423	349	R20143997B
	642981	KONE, INC.	503116	7/19/2016	31449.00	15024.00	034	1298	2720	423	161	R20143997B
	6205	TEACHER'S CURRICULUM INSTITUTE	503176	7/20/2016	47961.90	47363.40	001	0517	1100	521	001	2016-7049B
C	14456	CITIZENS LEADERSHIP ACADEMY	503186	7/20/2016	49039.87	49039.87	036	1183	2590	899	001	2016-7104B
C	14461	NEAR WEST INTERGENERATIONAL SC	503189	7/20/2016	38662.16	38662.16	036	1183	2590	899	001	2016-7104B
C	17178	CITIZENS ACADEMY SOUTHEAST	503193	7/20/2016	29555.14	29555.14	036	1183	2590	899	001	2016-7104B
C	14460	THE INTERGENERATIONAL SCHOOL	503194	7/20/2016	38842.64	38842.64	036	1183	2590	899	001	2016-7104B
	688478	PACKAGE BOILER SYSTEMS & HVAC	503220	7/20/2016	30952.93	.00	034	1298	2720	423	220	R20143997B
	524602	GARDINER TRANE	503221	7/20/2016	44500.00	44500.00	034	1298	2720	423	572	R20143997B
C	900440	SQUIRE PATTON BOGGS (US) LLP	5433	7/27/2016	25998.70	25998.70	001	0256	2990	418	001	2016-7107C
C	17680	BROWN & JOSEPH, LTD.	5434	7/27/2016	46054.30	.00	001	0374	2960	419	001	2016-7108C

Cleveland Municipal School District
 Monthly Budget Status Report- Summary by Object
 GENERAL FUNDS
 JULY FY'17

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	206,654,209.09	.00	25,051,470.55	25,051,470.55	181,602,738.54	12.12	.00
112 TEMP CERT-SALARY/WAGES	8,661,902.62	.00	85,390.26	85,390.26	8,576,512.36	.99	.00
113 SUPPL CERT-SALARY/WAGES	10,095,176.22	2,196.00	1,077,843.77	1,077,843.77	9,015,136.45	10.70	.00
116 TEMP CERT NON-CONTRIBUTE	341,454.24	.00	5,670.96	5,670.96	335,783.28	1.66	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	222,859.41	222,859.41	277,140.59	44.57	.00
141 NONCERT REGULAR SAL/WAGES	85,887,522.05	.00	8,202,976.99	8,202,976.99	77,684,545.06	9.55	.00
142 NONCERT TEMP SALARY/WAGES	753,125.41	.00	49,301.64	49,301.64	703,823.77	6.55	.00
143 NONCERT SUPPL SALARY/WAGE	137,086.57	.00	3,489.48	3,489.48	133,597.09	2.55	.00
144 NONCERT OVERTIME SAL/WAGE	3,570,671.68	.00	271,284.14	271,284.14	3,299,387.54	7.60	.00
146 NONCERT TEMP NON-CONTRIBU	316,275.96	.00	22,231.36	22,231.36	294,044.60	7.03	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	430,277.40	430,277.40	69,722.60	86.06	.00
172 STUDENT WORKERS	498,690.13	.00	139,202.26	139,202.26	359,487.87	27.91	.00
Object LXX Total	317,916,113.97	2,196.00	35,561,998.22	35,561,998.22	282,351,919.75	11.19	.00
211 STRS-EMPLOYER'S SHARE	31,814,344.37	.00	2,124,634.27	2,124,634.27	29,689,710.10	6.68	.00
221 SERS-EMPLOYER'S SHARE	12,873,802.66	.00	891,771.48	891,771.48	11,982,031.18	6.93	.00
241 CERT MEDICAL/HOSPITAL	47,604,412.60	.00	4,221,046.28	4,221,046.28	43,383,366.32	8.87	.00
242 CERT LIFE INSURANCE	1,606.75	.00	1,606.75	1,606.75	.00	100.00	.00
244 CERT VISION INSURANCE	254,887.84	.00	48,159.40	48,159.40	206,728.44	18.89	.00
249 CERT OTHER INSURANCE BENF	3,296,243.66	.00	57,837.46	57,837.46	3,238,406.20	1.75	.00
251 NONCERT MEDICAL/HOSPITAL	33,333,402.14	.00	1,988,784.74	1,988,784.74	31,344,617.40	5.97	.00
252 NONCERT LIFE INSURANCE	1,606.75	.00	1,606.75	1,606.75	.00	100.00	.00
254 NONCERT VISION INSURANCE	176,994.84	.00	30,434.13	30,434.13	146,560.71	17.19	.00
259 NONCERT OTHER INSUR BENEF	1,329,007.32	.00	22,952.92	22,952.92	1,306,054.40	1.73	.00
261 CERTIFIED WORKERS COMP	2,797,918.78	2,916.65	91,092.78	91,092.78	2,886,094.91	3.15	8,749.96
262 NONCERT WORKERS COMP	1,125,127.76	.00	32,932.50	32,932.50	1,158,060.26	2.93	90,156.89
281 CERT UNEMPLOYMENT INSUR	316,111.52	12,000.00	9,044.71	9,044.71	295,066.81	6.66	20,000.00
282 NONCERT UNEMPLOY INSUR	96,747.91	.00	2,522.36	2,522.36	94,225.55	2.61	.00
291 CERT OTHER RETIRE/INSUR	4,153,179.00	.00	507,197.60	507,197.60	3,645,981.40	12.21	.00
Object 2XX Total	139,175,393.90	14,916.65	9,783,573.57	9,783,573.57	129,376,903.68	7.04	118,906.85
411 INSTRUCTION SERVICES	2,934,473.53	46,600.90	2,274.30	2,274.30	2,885,598.33	1.67	79,375.13
412 INSTRUCTIONAL IMPROVEMENT	399,082.08	339,829.31	7,070.77	7,070.77	52,182.00	86.92	542,056.41
413 HEALTH SERVICES	629,742.80	94,588.80	4,813.00	4,813.00	530,341.00	15.78	153,566.03
415 MANAGEMENT SERVICES	461,983.49	65,079.11	3,414.70	3,414.70	393,489.68	14.83	110,487.25
416 DATA PROCESSING SERVICES	187,633.37	17,033.37	.00	.00	170,600.00	9.08	17,033.37
417 STATISTICAL SERVICES	519,994.44	228,817.22	18,627.22	18,627.22	272,550.00	47.59	266,106.22
418 PROFESSIONAL/LEGAL SVCS	3,882,169.87	295,904.82	59,922.59	59,922.59	3,526,342.46	9.17	707,893.38
419 OTHER PROF/TECH SERVICES	30,812,165.95	10,021,544.08	3,240,479.86	3,240,479.86	17,550,142.01	43.04	7,132,956.08
422 GARBAGE REMOVAL/CLEANING	144,932.34	432.34	12,445.85	12,445.85	132,054.15	8.89	432.34
423 REPAIRS/MAINTENANCE SVCS	2,987,582.28	835,743.63	43,539.00	43,539.00	2,108,299.65	29.43	870,404.01
425 RENTALS	3,606,120.30	121,075.00	220,677.10	220,677.10	3,264,368.20	9.48	335,704.48
426 LEASE PURCHASE AGREEMENTS	2,655,700.00	.00	.00	.00	2,655,700.00	.00	.00
429 OTHER PROPERTY SERVICES	111,520.15	4,270.15	.00	.00	107,250.00	3.83	4,270.15
431 CERTIFIED TRAVEL REIMB	359,190.95	27,035.96	3,399.04	3,399.04	328,755.95	8.47	32,307.02
432 CERT MEETING EXPENSE	910,973.95	319,102.91	6,426.98	6,426.98	585,444.06	35.73	559,741.56
433 NONCERT TRAVEL REIMBURSE	424,031.23	34,338.82	9,772.31	9,772.31	379,920.10	10.40	25,728.12
434 NONCERT MEETING EXPENSE	468,959.39	101,908.91	5,999.91	5,999.91	361,050.57	23.01	108,351.72
439 OTHER TRAVEL/MTG EXPENSE	61,064.16	45,585.13	1,424.61	1,424.61	14,054.42	76.98	48,262.12

Cleveland Municipal School District
Monthly Budget Status Report- Summary by Object
GENERAL FUNDS
JULY FY'17

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
441 TELEPHONE SERVICE	1,747,952.47	378,719.98	59,421.52	59,421.52	1,309,810.97	25.07	435,268.62
443 POSTAGE	375,907.00	4,406.00	13,550.00	13,550.00	357,951.00	4.78	22,791.00
445 MAIL/MESSENGER SERVICE	104,613.62	22,013.62	.00	.00	82,600.00	21.04	39,189.84
446 ADVERTISING	403,370.13	84,679.08	9,841.00	9,841.00	308,850.05	23.43	92,570.41
451 ELECTRICITY	9,554,300.00	.00	1,074,683.65	1,074,683.65	8,479,616.35	11.25	.00
452 WATER AND SEWAGE	1,803,600.00	.00	135,148.36	135,148.36	1,668,451.64	7.49	.00
453 GAS	1,316,150.00	.00	63,672.26	63,672.26	1,252,477.74	4.84	.00
459 DISTR COPIER PROGRAM	789,115.60	201,012.72	16,802.88	16,802.88	571,300.00	27.60	243,552.98
461 PRINTING AND BINDING	304,740.48	94,427.18	2,758.69	2,758.69	207,554.61	31.89	52,028.09
462 CONTRACTED FOOD SERVICES	240,362.53	43,614.98	12,658.58	12,658.58	184,088.97	23.41	59,886.03
469 OTHER CRAFT/TRADE SVCS	18,100.00	67.50	.00	.00	18,032.50	.37	.00
471 TUITION PAID-OTHER OH DIS	3,704,700.00	.00	17,506.73	17,506.73	3,687,193.27	.47	.00
474 EXCESS COSTS	3,899,700.00	.00	207,563.88	207,563.88	3,692,136.12	5.32	.00
475 SPEC ED-IN DISTRICT-PYMNT	12,846,001.30	51,579.80	220,363.22	220,363.22	12,574,058.28	2.12	173,201.30
477 OPEN ENROLLMNT-IN DISTRIC	2,946,300.00	.00	253,439.64	253,439.64	2,692,860.36	8.60	.00
478 COMMUNITY SCHL-INDISTRICT	133,676,050.00	.00	11,200,691.63	11,200,691.63	122,475,358.37	8.38	.00
479 OTHER TUITION PAYMENTS	19,813,869.40	981,369.50	1,442,043.72	1,442,043.72	17,390,456.18	12.23	357,540.36
481 STU TRANSP-OTHER OH DISTR	10,597,491.65	322,175.15	38,566.50	38,566.50	10,236,750.00	3.40	480,258.06
483 STU TRANSP-OTHER SOURCES	72,876.00	3,626.00	.00	.00	69,250.00	4.98	3,626.00
489 OTHER PUPIL TRANSP SRVCS	2,176,103.72	151,449.06	12,550.50	12,550.50	2,012,104.16	7.54	247,807.07
499 Other Purchased Services	94,242.75	542.75	.00	.00	93,700.00	.58	542.75
Object 4XX Total	258,042,866.93	14,938,573.78	18,421,550.00	18,421,550.00	224,682,743.15	12.93	13,202,937.90
511 INSTRUCTIONAL SUPPLIES	5,929,312.57	1,052,957.49	22,053.40	22,053.40	4,854,301.68	18.13	1,416,490.22
512 OFFICE SUPPLIES	1,815,276.38	503,574.13	67,324.40	67,324.40	1,244,377.85	31.45	432,352.46
514 HEALTH/HYGIENE SUPPLIES	105,589.27	2,854.04	437.48	437.48	102,297.75	3.12	3,589.52
516 SOFTWARE MATERIALS	653,413.56	464,363.56	.00	.00	189,050.00	71.07	464,363.56
519 OTHER GENERAL SUPPLIES	774,946.91	138,961.70	25,124.20	25,124.20	610,861.01	21.17	132,628.58
521 NEW TEXTBOOKS	4,054,011.75	3,676,064.58	14,956.21	14,956.21	362,990.96	91.05	215,385.69
524 SUPPLEMENTAL TEXTBOOKS	108,867.78	81,359.23	389,530.94-	389,530.94-	417,039.49	283.07-	98,741.29
525 ELECTRONIC MATERIALS	419,245.33	24,474.86	.00	.00	394,770.47	5.84	15,422.28
529 OTHER TEXTBOOKS	1,106,555.49	969,709.19	4,022.62	4,022.62	132,823.68	88.00	6,982.44
531 NEW LIBRARY BOOKS	236,852.63	35,491.68	2,897.74	2,897.74	198,463.21	16.21	49,059.23
541 NEWSPAPERS	900.00	.00	.00	.00	900.00	.00	.00
542 PERIODICALS	43,797.24	403.48	1,061.70	1,061.70	42,332.06	3.35	2,160.92
543 DVDS,CDS AND VIDEOS	33,723.46	13.46	.00	.00	33,710.00	.04	201.09
546 ELEC SUBSCRIPTION SERVICE	14,306.33	13,956.33	.00	.00	350.00	97.55	13,956.33
569 OTHER	149,441.50	23,045.42	7,894.76	7,894.76	118,501.32	20.70	33,155.93
570 SUP/MATL OPER/MAINT/REPAI	1,267,664.46	246,272.98	913.24	913.24	1,020,478.24	19.50	313,848.42
571 LAND	186,499.15	61,341.18	8,215.65	8,215.65	116,942.32	37.30	45,149.15
573 EQUIPMENT & FURNITURE	22,100.00	.00	.00	.00	22,100.00	.00	.00
581 PARTS-MAINT/REP MOTOR VEH	964,215.74	290,559.44	8,356.16	8,356.16	665,300.14	31.00	214,706.26
582 FUEL	1,766,440.53	176,340.53	.00	.00	1,590,100.00	9.98	241,652.39
Object 5XX Total	19,653,160.08	7,761,743.28	226,273.38-	226,273.38-	12,117,690.18	38.34	3,699,845.76
640 CAPITAL EQUIPMENT	49,000.00	.00	.00	.00	49,000.00	.00	358.84
644 TECHNICAL EQUIPMENT	5,286,625.89	1,416,091.78	110,461.94	110,461.94	3,760,072.17	28.88	1,411,069.58
645 CAPITALIZED EQUIPMENT	88,020.00	.00	1,920.00	1,920.00	86,100.00	2.18	1,920.00
650 VEHICLES	342,132.50	57,147.50	.00	.00	284,985.00	16.70	28,182.50

Cleveland Municipal School District
 Monthly Budget Status Report- Summary by Object
 GENERAL FUNDS
 JULY FY'17

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
Object 6XX Total	5,765,778.39	1,473,239.28	112,381.94	112,381.94	4,180,157.17	27.50	1,441,530.92
814 LOANS - ENERGY CONSERVATN	541,200.00	.00	554,841.84	554,841.84	13,641.84-	102.52	.00
824 LOANS ENERGY CONS-EXP INT	14,050.00	.00	14,425.60	14,425.60	375.60-	102.67	.00
841 MEMBERSHIP-PROF ORGAN	190,079.30	11,477.14	1,254.95	1,254.95	177,347.21	6.70	27,192.05
843 CHARGES FOR AUDIT EXAMS	152,064.70	1,914.70	.00	.00	150,150.00	1.26	1,914.70
845 CNTY AUDITOR/TREAS FEES	2,339,800.00	.00	.00	.00	2,339,800.00	.00	.00
847 DELINQUENT LAND TAXES	2,583,550.00	.00	.00	.00	2,583,550.00	.00	.00
848 BANK CHARGES	39,195.35	295.35	6,645.18	6,645.18	32,254.82	17.71	295.35
849 OTHER DUES & FEES	35,275.00	11,775.00	.00	.00	23,500.00	33.38	12,375.00
852 ACCID INSUR-STU ACT PART	91,473.00	3,723.00	.00	.00	87,750.00	4.07	3,723.00
853 FIDELITY BOND PREMIUMS	3,950.00	.00	.00	.00	3,950.00	.00	.00
855 FIRE & EXTENDED COVG INS	1,123,337.25	160,887.25	.00	.00	962,450.00	14.32	156,126.00
882 AWARDS/PRIZES FOR COMPETE	289,569.04	38,295.07	4,664.96	4,664.96	246,609.01	14.84	43,767.58
889 OTHER AWARDS & PRIZES	362,557.86	69,016.74	5,838.94	5,838.94	287,702.18	20.65	75,340.43
890 OTHER MISC EXPENDITURES	1,256.95	588.23	.00	.00	668.72	46.80	256.95
899 OTHER MISCELLANEOUS	25,700.05	35.80	64.25	64.25	25,600.00	.39	301.68
Object 8XX Total	7,793,058.50	298,008.28	587,735.72	587,735.72	6,907,314.50	11.37	321,292.74
910 TRANSFERS	750,000.00	.00	.00	.00	750,000.00	.00	.00
921 INITIAL ADVANCE OUT	4,000,000.00	.00	.00	.00	4,000,000.00	.00	.00
Object 9XX Total	4,750,000.00	.00	.00	.00	4,750,000.00	.00	.00
Report Total	753,096,371.77	24,488,677.27	64,240,966.07	64,240,966.07	664,366,728.43	11.78	18,784,514.17

CLEVELAND MUNICIPAL SCHOOL DISTRICT
FUND LEDGER SUMMARY
JULY '17

As Of Date:

8/29/2016

FUND	USAS FUND	A		B		C		D		E		F		G		H		I		J		Proof
		CASH BALANCE JUNE 30, 2016	OPEN ENCUMBRANCES JUNE 30, 2016	FUND BALANCE JUNE 30, 2016	(A-B)	Current Receipts	YTD Revenue Ledger Receipts	Current Disbursements	YTD Expense Ledger Disbursements	Payables	YTD DISBURSE	OPEN ENCUMBRANCES	FUND BALANCE JULY '17	CASH BALANCE JULY '17								
GENERAL	001	99,444,476.52	18,784,514.17	80,659,962.35	90,198,056.15	90,198,056.15	64,240,966.07	64,240,966.07	(145,750.07)	64,095,216.00	24,488,677.27	101,058,639.40	125,547,316.67	0.00								
General		99,444,476.52	18,784,514.17	80,659,962.35	90,198,056.15	90,198,056.15	64,240,966.07	64,240,966.07	(145,750.07)	64,095,216.00	24,488,677.27	101,058,639.40	125,547,316.67	0.00								
FOOD SERVICES	006	2,246,006.58	1,363,846.02	882,160.56	407,430.11	407,430.11	1,030,133.53	1,030,133.53	0.00	1,030,133.53	1,409,319.46	213,983.70	1,623,303.16	0.00								
SPECIAL TRUST	007	8,363,826.96	1,643,808.13	6,720,018.83	463,786.57	463,786.57	488,625.71	488,625.71	(2,550.00)	486,075.71	1,654,145.88	6,687,391.94	8,341,537.82	0.00								
PUBLIC SCHOOL SUPPORT	018	418,731.24	91,919.47	326,811.77	11,212.41	11,212.41	6,708.55	6,708.55	0.00	6,708.55	88,858.52	334,376.58	423,235.10	0.00								
OTHER GRANT	019	(309,092.73)	0.00	(309,092.73)	0.00	0.00	230,619.64	230,619.64	0.00	230,619.64	0.00	(539,712.37)	(539,712.37)	0.00								
CLASSROOM FACILITIES MTN	034	12,044,083.88	7,756,488.01	4,287,595.87	497,551.10	497,551.10	702,270.87	702,270.87	0.00	702,270.87	8,599,696.46	3,239,667.85	11,839,364.11	0.00								
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	978,000.00	978,000.00	903,395.09	903,395.09	(903,395.09)	0.00	74,604.91	903,395.09	978,000.00	0.00								
ATHLETIC FUND	300	189,827.60	47,986.04	141,841.56	0.00	0.00	5,898.75	5,898.75	0.00	5,898.75	46,734.19	137,194.66	183,928.85	0.00								
AUXILIARY SVCS (NPSS)	401	2,917,803.82	1,211,298.52	1,706,505.30	1,042.69	1,042.69	480,189.65	480,189.65	(6,015.60)	474,174.05	968,718.89	1,475,953.57	2,444,672.46	0.00								
MANAGEMENT INFO SYSTEM	432	2.86	0.00	2.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.86	2.86	0.00								
PUBLIC SCHOOL PRESCHOOL	439	(167,708.58)	29,161.75	(196,870.33)	205,788.27	205,788.27	58,005.03	58,005.03	0.00	58,005.03	18,311.80	(38,237.14)	(19,925.34)	0.00								
DATA COMMUNICATIONS/BLDGS	451	345,010.12	0.00	345,010.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	345,010.12	345,010.12	0.00								
SCHOOL NET PROF DEVELOP	452	39.91	0.00	39.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.91	39.91	0.00								
VOCATIONAL EDUC ENHANCE	461	(919.80)	1,015.36	(1,935.16)	10,919.80	10,919.80	0.00	0.00	0.00	0.00	1,015.36	8,984.64	10,000.00	0.00								
ALTERNATIVE SCHOOLS	463	(31,809.01)	9,037.97	(40,846.98)	96,383.33	96,383.33	10,324.00	10,324.00	0.00	10,324.00	9,037.97	45,212.35	54,250.32	0.00								
MISC STATE GRANTS	499	516,936.36	174,225.24	342,711.12	18,777.82	18,777.82	432,241.15	432,241.15	0.00	432,241.15	180,595.39	(77,122.36)	103,473.03	0.00								
RACE TO THE TOP (ARRA)	506	66,096.13	0.00	66,096.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,096.13	66,096.13	0.00								
SCHOOL MAINT/OPER ASSIST	512	173,852.33	0.00	173,852.33	0.00	0.00	4,043.78	4,043.78	0.00	4,043.78	0.00	169,808.55	169,808.55	0.00								
TITLE VI-B SPECIAL ED	516	1,268,490.53	3,192,061.45	(1,923,570.92)	2,117,227.14	2,117,227.14	1,590,527.64	1,590,527.64	0.00	1,590,527.64	3,076,335.53	(1,281,145.50)	1,795,190.03	0.00								
CARL D PERKINS VOC ED ACT	524	(89,158.58)	303,855.02	(393,013.60)	436,183.04	436,183.04	219,448.50	219,448.50	(20,253.90)	199,194.60	175,645.75	(27,815.89)	147,829.86	0.00								
TITLE I - SI SUBSIDY A	536	(1,174,592.47)	0.00	(1,174,592.47)	1,245,854.05	1,245,854.05	502,611.02	502,611.02	0.00	502,611.02	0.00	(431,349.44)	(431,349.44)	0.00								
TITLE I - SI SUBSIDY G	537	342,430.62	750,740.32	(408,309.70)	467,760.46	467,760.46	561,472.19	561,472.19	0.00	561,472.19	438,529.11	(189,810.22)	248,718.89	0.00								
BILINGUAL EDUCATION PROG	551	34,268.81	17,034.91	17,233.90	55,162.37	55,162.37	155,943.73	155,943.73	0.00	155,943.73	38,273.45	(104,786.00)	(66,512.55)	0.00								
TRANSITION FOR REFUGEE	571	517.68	0.00	517.68	0.00	0.00	51,882.35	51,882.35	0.00	51,882.35	0.00	(51,364.67)	(51,364.67)	0.00								
TITLE 1	572	1,676,818.74	3,926,400.09	(2,249,581.35)	3,016,290.71	3,016,290.71	5,705,002.65	5,705,002.65	0.00	5,705,002.65	4,197,819.06	(5,209,712.26)	(1,011,893.20)	0.00								
EHA PSCHL HAND GRANTS	587	(7,993.84)	23,531.22	(31,525.06)	52,856.84	52,856.84	89,554.99	89,554.99	0.00	89,554.99	27,999.84	(72,691.83)	(44,691.99)	0.00								
TITLE II-A	590	(588,273.95)	32,120.36	(620,394.31)	621,126.23	621,126.23	743,164.91	743,164.91	0.00	743,164.91	32,120.36	(742,432.99)	(710,312.63)	0.00								
MISC FEDERAL GRANTS	599	452,299.72	151,919.07	300,380.65	28,800.47	28,800.47	79,715.63	79,715.63	0.00	79,715.63	183,652.16	217,732.40	401,384.56	0.00								
Special Revenue		28,687,494.93	20,726,448.95	7,961,045.98	10,732,153.41	10,732,153.41	14,051,779.36	14,051,779.36	(932,214.59)	13,119,564.77	21,221,414.09	5,078,669.48	26,300,083.57	0.00								
BOND RETIREMENT	002	31,959,738.59	0.00	31,959,738.59	5,163,770.41	5,163,770.41	0.00	0.00	0.00	0.00	0.00	37,123,509.00	37,123,509.00	0.00								
Debt Service		31,959,738.59	0.00	31,959,738.59	5,163,770.41	5,163,770.41	0.00	0.00	0.00	0.00	0.00	37,123,509.00	37,123,509.00	0.00								
PERMANENT IMPROVEMENT	003	154,196,440.74	8,984,413.89	145,212,026.85	739,240.00	739,240.00	749,687.90	749,687.90	0.00	749,687.90	11,337,071.27	142,848,921.57	154,185,992.84	0.00								
CLASSROOM FACILITIES	010	81,330,626.67	17,712,195.49	63,618,431.18	143,581.73	143,581.73	1,777,076.37	1,777,076.37	0.00	1,777,076.37	38,214,357.67	41,482,774.36	79,697,132.03	0.00								
Capital Projects		235,527,067.41	26,696,609.38	208,830,458.03	882,821.73	882,821.73	2,526,764.27	2,526,764.27	0.00	2,526,764.27	49,551,428.94	184,331,695.93	233,883,124.87	0.00								
LIABILITY SELF-INSURANCE	023	2,337,696.05	45,666.65	2,292,029.40	0.00	0.00	188,528.00	188,528.00	0.00	188,528.00	342,138.65	1,807,029.40	2,149,168.05	0.00								
EMPLOYEE BENEFITS SLF-INS	024	12,516,639.76	33,622.50	12,483,017.26	6,219,257.61	6,219,257.61	6,708,839.49	6,708,839.49	0.00	6,708,839.49	33,622.50	11,993,435.38	12,027,057.88	0.00								
Self Insurance		14,854,335.81	79,289.15	14,775,046.66	6,219,257.61	6,219,257.61	6,897,367.49	6,897,367.49	0.00	6,897,367.49	375,761.15	13,800,464.78	14,176,225.93	0.00								
DISTRICT AGENCY	022	1,735,631.53	0.00	1,735,631.53	0.00	0.00	0.00	0.00	(5,032,087.50)	(5,032,087.50)	0.00	6,767,719.03	6,767,719.03	0.00								
STUDENT MANAGED ACTIVITY	200	649,041.82	229,110.93	419,930.89	1,435.72	1,435.72	22,439.44	22,439.44	0.00	22,439.44	218,798.44	409,239.66	628,038.10	0.00								
Agency		2,384,673.35	229,110.93	2,155,562.42	1,435.72	1,435.72	22,439.44	22,439.44	(5,032,087.50)	(5,009,648.06)	218,798.44	7,176,958.69	7,395,757.13	0.00								
Report Total		412,857,786.61	66,515,972.58	346,341,814.03	113,197,495.03	113,197,495.03	87,739,316.63	87,739,316.63	(6,110,052.16)	81,629,264.47	95,856,079.89	348,569,937.28	444,426,017.17	0.00								