



Department of Finance

Fiscal Year 2017 Financial Status Report

As of August 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 August 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 \$716,557,796 plus carryover encumbrances of \$18,211,150 for a total appropriation of \$734,768,946.

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenues													
Local	\$ 52,719,983	\$ 47,518,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,238,979
State	37,002,537	56,215,762	-	-	-	-	-	-	-	-	-	-	93,218,299
Federal	475,536	274,452	-	-	-	-	-	-	-	-	-	-	749,987
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	90,198,056	104,009,209	-	-	-	-	-	-	-	-	-	-	194,207,265
Expenditures													
Salaries	\$ 35,561,998	\$ 24,108,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,670,639
Benefits	9,783,574	11,009,492	-	-	-	-	-	-	-	-	-	-	20,793,066
Purchase Services	18,421,550	23,402,679	-	-	-	-	-	-	-	-	-	-	41,824,229
Materials & Supplies	(226,273)	1,207,148	-	-	-	-	-	-	-	-	-	-	980,875
Capital Outlay	112,382	442,255	-	-	-	-	-	-	-	-	-	-	554,637
Other Objects	587,736	2,966,161	-	-	-	-	-	-	-	-	-	-	3,553,897
Total Expenditures	64,240,966	63,136,377	-	-	-	-	-	-	-	-	-	-	127,377,343
Net Change in Cash	25,957,090	40,872,832	-	-	-	-	-	-	-	-	-	-	66,829,922

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 August 31, 2016 the District has received revenue in the amount of \$194,207,265. The District will need to collect another \$507,038,084 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	\$ 93,637,098 (a)		(83,970,863.93)
State Foundation	464,022,126	91,700,004 (b)		(372,322,122)
Property Tax				
Homestead &				
Rollbacks	14,684,098	-		(14,684,098)
CAT Tax	115,990	-		(115,990)
Interest	1,000,000	268,397		(731,603)
Medicaid	5,530,612	729,578		(4,801,034)
CEAP	9,468,700	1,718,837		(7,749,863)
Advances-In	4,557,000	-		(4,557,000)
Casino Receipts	1,918,554	1,518,295		(400,259)
Other Revenues	22,340,307	4,635,056		(17,705,251)
Total Revenues	<u>701,245,349</u>	<u>194,207,265</u>		<u>(507,038,083.93)</u>

Notes

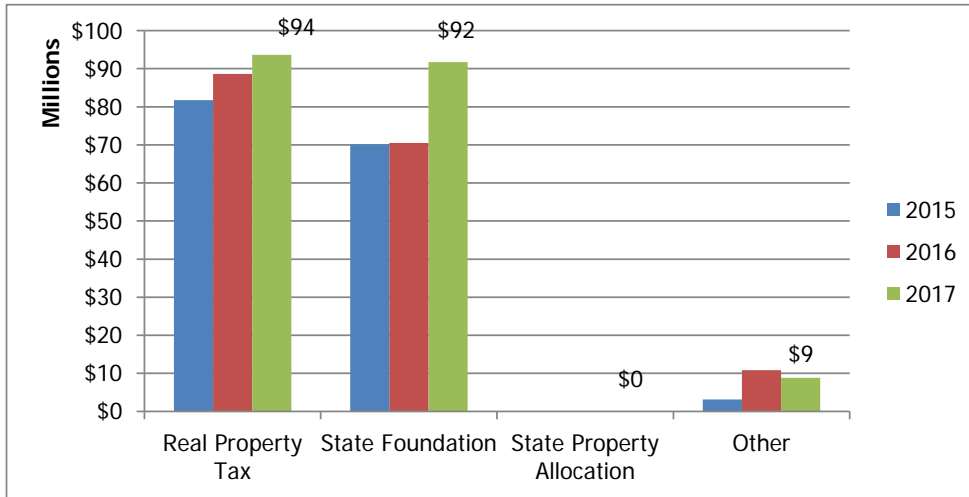
- (a) The District received \$200,603,977 in general real property taxes in FY16 and is forecasting \$177,607,962 in FY17. Through August 31, 2016, the District has received \$93,637,098 in general property taxes.
- (b) The District will receive state funding in FY17 based on HB 64.

CLEVELAND METROPOLITAN SCHOOL DISTRICT

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Figure 2 below compares revenue sources to the prior two years as of August. 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

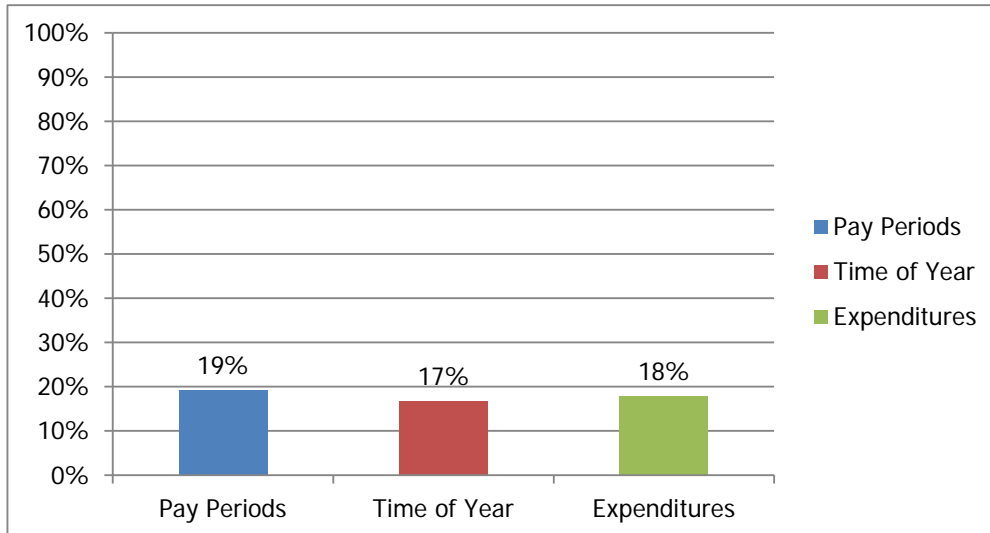
MONTHLY FINANCIAL STATUS REPORT

Expenditure Summary

The fiscal year 2017 adopted General Fund budget for the District is \$716,557,796. This budget, coupled with carryover encumbrances of \$18,211,150, resulted in a \$734,768,946 for FY 2017. The following information is a financial update of the status of this appropriation through August 31, 2016.

Through August 31, 2016 the District has expended \$127,377,343 and has outstanding encumbrances of \$37,861,355. This total of \$165,238,698 reflects 17.78% 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 two months, or 16.67%, of the fiscal year. Secondly, 5 of the 26, or 19.23%, of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3: Encumbrance/Expenditure Level Through August



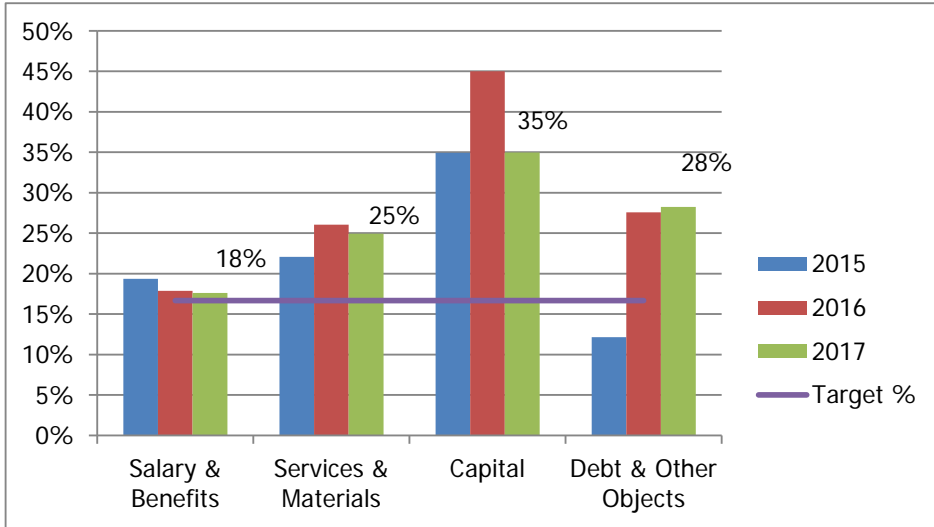
Overall, the District's encumbrance/expenditure level through August is slightly above target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which relate specifically to school opening activities.

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MONTHLY FINANCIAL STATUS REPORT

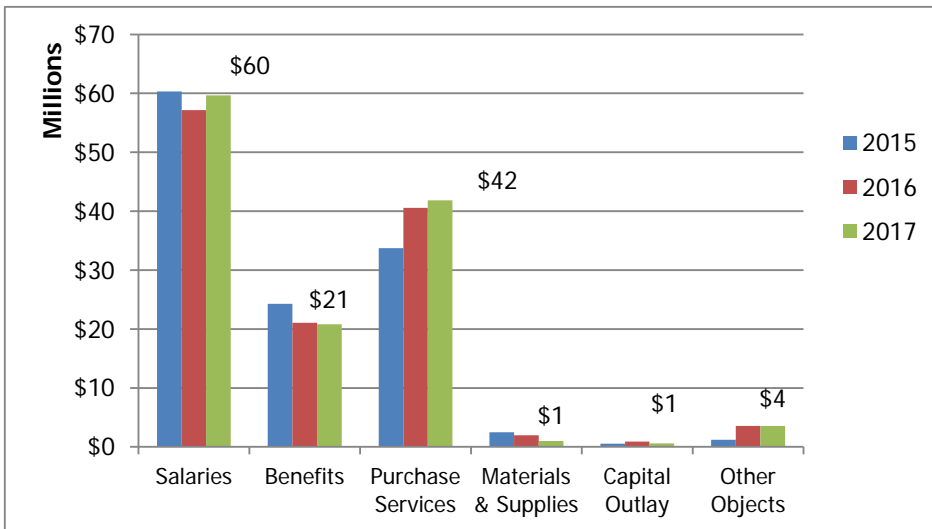
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the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

Figure 4: % Spend to Budget for YTD Expenditures



Target percent of 16.67% is based on the # of months completed in the current year.

Figure 5: Expenditure by Category



Data labels represent figures for current FY

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As Figure 4 and 5 illustrate, overall salaries and fringe benefits are slightly above 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 system and less open positions. Salaries are trending on budget. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$12.1 million in August which is higher than the \$11.9 million average in July. 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 25% 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 35% 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 August 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

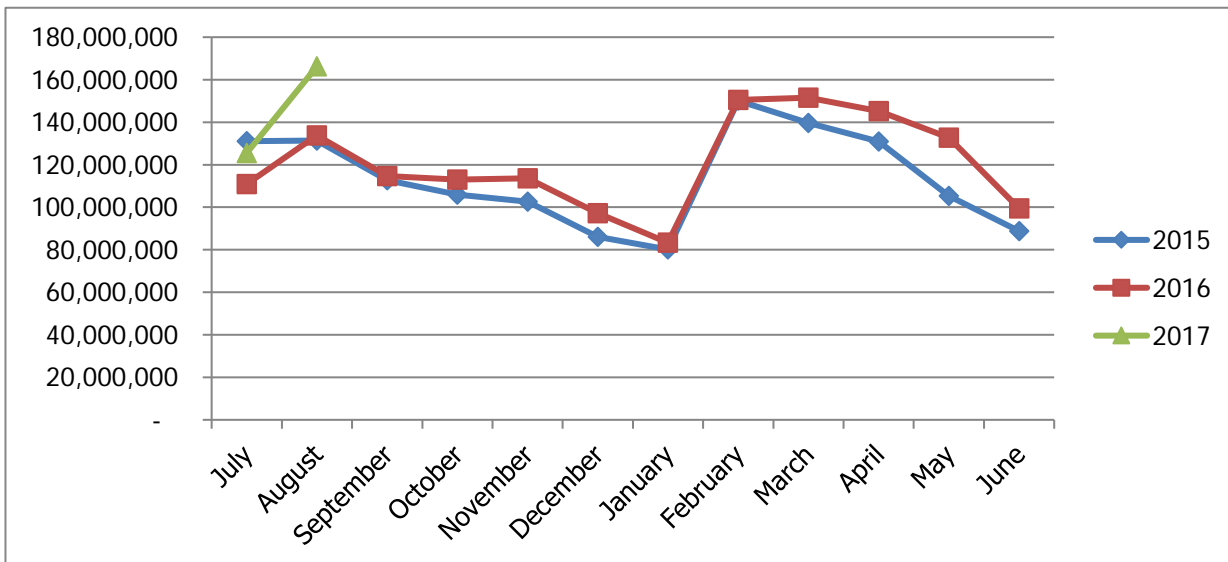
MONTHLY FINANCIAL STATUS REPORT

Cash Balances

The cash balance as of August 31, 2016 is \$166,252,924. The unencumbered balance as of August 31, 2016 is \$128,391,570. See below for details.

	FY '17
Beginning Cash Balance	\$ 99,421,966
Total Revenues	194,207,265
Total Expenses	127,377,343
Revenue over Expenses	66,829,922
Total Payables	1,036
Ending Cash Balance	166,252,924
Encumbrances/Reserves	37,861,355
Unencumbered Balance	\$ 128,391,570

Figure 6: Cash Balances Last 3 Years



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

C-CLOSED	VEND OR	VENDOR NAME	P/O NUMBE	PODATE	GROSS P/O	TOTAL PAID TO	FUND	SCC	FUNC	OBJ	OPU	REQUISITION NUMBER
	429353	COUNCIL OF GREAT CITY SCHOOLS	5459	8/2/2016	37239.00	37239.00	001	0185	2510	841	001	2016-7128C
	2342	KASH MOVING	5463	8/2/2016	32248.00	22248.00	003	1295	5600	620	285	2016-7133C
	17169	PROJECT FOUNDRY	5464	8/2/2016	40800.00	10637.50	007	7883	2212	419	001	2016-7134C
	584960	JOHNSON CONTROLS INC.	503626	8/2/2016	37582.07	37582.07	034	1298	2720	423	027	R20143997B
	426	GETCO, INC.	503665	8/3/2016	31700.00	.00	003	1295	5200	423	001	R20166899B
	17613	ALYSSA WHITEHEAD-BUST	503679	8/3/2016	43200.00	.00	007	6448	2212	419	001	2016-7122A
	2480	THE ILLUMINATING CO.	503720	8/4/2016	25000.00	.00	003	1295	5300	419	030	2016-7132C
	4347	49TH STREET PROPERTIES LLC	503726	8/4/2016	37640.28	9410.07	401	3481	3260	425	001	2016-7066B
	15192	EDFOCUS INITIATIVE	503778	8/4/2016	40000.00	.00	001	0640	2411	419	001	2016-6989C
	584960	JOHNSON CONTROLS INC.	504171	8/10/2016	29448.14	.00	034	1298	2720	423	284	R20143997B
	885491	SOVEREIGN INDUSTRIES INC.	504223	8/11/2016	40000.00	23443.10	001	0196	2720	570	001	2016-7079B
	14980	TIERNEY BROTHERS, INC	5481	8/12/2016	33954.80	33954.80	001	0248	1110	644	624	2016-7159A
	14980	TIERNEY BROTHERS, INC	5482	8/12/2016	33954.80	33954.80	001	0248	1110	644	023	2016-7160A
	464978	DELL COMPUTER CORP.	5483	8/12/2016	49842.94	.00	007	5353	2212	644	088	2016-7161A
	16745	CENTER FOR STUDENT ACHIEVEMENT	504333	8/15/2016	48500.00	.00	001	0640	2411	419	001	2016-6989C
	580801	INSTITUTE FOR RESPONSIVE	504353	8/15/2016	40575.00	.00	001	0640	2411	419	001	2016-7251A
	15563	FOLLETT SCHOOL SOLUTIONS, INC.	504380	8/15/2016	42315.25	.00	001	0517	1100	529	001	2016-7049B
	498705	EMERALD SUPPLY, INC	504425	8/16/2016	50000.00	2605.97	001	0196	2720	570	001	2016-7079B
	585278	JOSHEN PAPER & PACKAGING	504470	8/16/2016	50000.00	.00	001	0196	2720	570	001	2016-7079B
	16020	PALMER CONSERVATION CONSULTING	504682	8/18/2016	38400.00	.00	001	0366	2415	419	001	2016-7237C
	7754	DISCOVERY EDUCATION	504684	8/18/2016	30300.00	.00	007	7888	2213	419	001	
C	8000	HYLANT GROUP, INC.	5492	8/19/2016	40000.00	40000.00	001	0190	2590	855	001	2016-7173C
C	16579	VIAKOO, INC.	5493	8/19/2016	27000.00	27000.00	001	0380	2760	419	001	2016-7174C
	14099	IS DECISIONS S.A	5499	8/22/2016	37800.00	37800.00	001	0374	2960	419	001	2016-7182A
	4691	BLUE TECHNOLOGIES	5501	8/23/2016	44225.00	44225.00	001	0185	2510	419	001	2016-7186C
	14608	ALL ABOARD CHARTERS & TOURS	505027	8/24/2016	25000.00	.00	001	0397	4590	489	001	2016-7114B
C	8387	PROMISE ACADEMY	505064	8/24/2016	40286.32	40286.32	036	1183	2590	899	001	2016-7104B
C	14456	CITIZENS LEADERSHIP ACADEMY	505068	8/24/2016	36327.42	36327.42	036	1183	2590	899	001	2016-7104B
C	14463	ENTREPRENEURSHIP CLEV.	505069	8/24/2016	45568.47	45568.47	036	1183	2590	899	001	2016-7104B
C	14462	ENTREPRENEURSHIP PREP SCH WDLN	505071	8/24/2016	45884.60	45884.60	036	1183	2590	899	001	2016-7104B
C	14461	NEAR WEST INTERGENERATIONAL SC	505072	8/24/2016	28111.55	28111.55	036	1183	2590	899	001	2016-7104B
C	14460	THE INTERGENERATIONAL SCHOOL	505078	8/24/2016	28747.43	28747.43	036	1183	2590	899	001	2016-7104B
C	14775	CLEVELAND COLLEGE PREP SCHOOL	505084	8/24/2016	46581.01	46581.01	036	1183	2590	899	001	2016-7104B
	612118	HYLANT GROUP, INC.	5505	8/25/2016	37869.00	.00	001	0397	4590	852	001	2016-7198B
C	900440	SQUIRE PATTON BOGGS (US) LLP	5506	8/25/2016	47040.10	47040.10	001	0256	2990	418	001	2016-7200C
	597100	LAKESHORE LEARNING MATERIALS	505349	8/29/2016	32007.50	.00	007	7572	2212	519	001	20166989C

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	205,349,467.86	.00	16,903,450.64	41,954,921.19	163,394,546.67	20.43	.00
112 TEMP CERT-SALARY/WAGES	8,664,784.62	.00	126,966.45	212,356.71	8,452,427.91	2.45	.00
113 SUPPL CERT-SALARY/WAGES	10,143,371.69	2,196.00	438,207.82	1,516,051.59	8,625,124.10	14.97	.00
116 TEMP CERT NON-CONTRIBUTE	341,454.24	.00	4,850.17	10,521.13	330,933.11	3.08	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	213,126.23	435,985.64	64,014.36	87.20	.00
141 NONCERT REGULAR SAL/WAGES	85,879,804.05	.00	5,650,098.13	13,853,075.12	72,026,728.93	16.13	.00
142 NONCERT TEMP SALARY/WAGES	783,125.41	.00	56,493.83	105,795.47	677,329.94	13.51	.00
143 NONCERT SUPPL SALARY/WAGE	139,086.57	.00	28,004.48	31,493.96	107,592.61	22.64	.00
144 NONCERT OVERTIME SAL/WAGE	3,571,935.68	.00	254,243.18	525,527.32	3,046,408.36	14.71	.00
146 NONCERT TEMP NON-CONTRIBU	316,275.96	.00	21,354.33	43,585.69	272,690.27	13.78	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	348,963.09	779,240.49	279,240.49-	155.85	.00
172 STUDENT WORKERS	495,690.13	.00	62,882.70	202,084.96	293,605.17	40.77	.00
Object 1XX Total	316,684,996.21	2,196.00	24,108,641.05	59,670,639.27	257,012,160.94	18.84	.00
211 STRS-EMPLOYER'S SHARE	31,819,050.92	.00	2,719,876.24	4,844,510.51	26,974,540.41	15.23	.00
221 SERS-EMPLOYER'S SHARE	12,880,541.36	.00	1,037,621.04	1,929,392.52	10,951,148.84	14.98	.00
241 CERT MEDICAL/HOSPITAL	48,234,136.17	.00	4,266,143.75	8,487,190.03	39,746,946.14	17.60	.00
242 CERT LIFE INSURANCE	3,213.50	.00	1,606.75	3,213.50	.00	100.00	.00
244 CERT VISION INSURANCE	279,981.94	.00	47,950.25	96,109.65	183,872.29	34.33	.00
249 CERT OTHER INSURANCE BENF	3,296,399.24	.00	570,479.56	628,317.02	2,668,082.22	19.06	.00
251 NONCERT MEDICAL/HOSPITAL	33,992,153.77	.00	2,050,489.75	4,039,274.49	29,952,879.28	11.88	.00
252 NONCERT LIFE INSURANCE	9,213.50	.00	1,606.75	3,213.50	6,000.00	34.88	.00
254 NONCERT VISION INSURANCE	194,143.27	.00	30,366.77	60,800.90	133,342.37	31.32	.00
259 NONCERT OTHER INSUR BENEF	1,331,682.56	.00	197,314.03	220,266.95	1,111,415.61	16.54	.00
261 CERTIFIED WORKERS COMP	2,798,088.84	2,916.65	29,412.65-	120,505.43-	2,915,677.62	4.20-	8,749.96
262 NONCERT WORKERS COMP	1,125,129.18	.00	17,801.42-	50,733.92-	1,175,863.10	4.51-	90,156.89
281 CERT UNEMPLOYMENT INSUR	316,111.52	8,000.00	26,986.59	36,031.30	272,080.22	13.93	20,000.00
282 NONCERT UNEMPLOY INSUR	96,747.91	.00	11,493.30	14,015.66	82,732.25	14.49	.00
291 CERT OTHER RETIRE/INSUR	4,153,179.00	.00	94,771.76	601,969.36	3,551,209.64	14.49	.00
Object 2XX Total	140,529,772.68	10,916.65	11,009,492.47	20,793,066.04	119,725,789.99	14.80	118,906.85
411 INSTRUCTION SERVICES	2,544,815.65	129,032.90	3,568.00	5,842.30	2,409,940.45	5.30	79,375.13
412 INSTRUCTIONAL IMPROVEMENT	406,032.08	281,773.31	65,380.00	72,450.77	51,808.00	87.24	542,056.41
413 HEALTH SERVICES	691,742.80	85,425.62	39,626.59	44,439.59	561,877.59	18.77	153,566.03
415 MANAGEMENT SERVICES	495,063.49	56,416.23	12,940.74	16,355.44	422,291.82	14.70	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	227,907.69	909.53	19,536.75	272,550.00	47.59	266,106.22
418 PROFESSIONAL/LEGAL SVCS	3,882,169.87	187,364.15	156,930.93	216,853.52	3,477,952.20	10.41	707,893.38
419 OTHER PROF/TECH SERVICES	30,123,284.17	14,374,548.22	1,334,453.02	4,574,932.88	11,173,803.07	62.91	7,132,956.08
422 GARBAGE REMOVAL/CLEANING	144,932.34	432.34	.00	12,445.85	132,054.15	8.89	432.34
423 REPAIRS/MAINTENANCE SVCS	2,977,582.28	904,225.02	90,834.45	134,373.45	1,938,983.81	34.88	870,404.01
425 RENTALS	3,645,604.60	1,773,211.67	586,519.29	807,196.39	1,065,196.54	70.78	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	347,039.95	29,882.00	5,923.51	9,322.55	307,835.40	11.30	32,307.02
432 CERT MEETING EXPENSE	930,383.80	386,236.08	37,892.47	44,319.45	499,828.27	46.28	559,741.56
433 NONCERT TRAVEL REIMBURSE	429,011.23	50,925.31	16,166.85	25,939.16	352,146.76	17.92	25,728.12
434 NONCERT MEETING EXPENSE	471,559.39	82,197.69	40,104.42	46,104.33	343,257.37	27.21	108,351.72
439 OTHER TRAVEL/MTG EXPENSE	63,064.16	36,279.00	9,304.31	10,728.92	16,056.24	74.54	48,262.12

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
441 TELEPHONE SERVICE	1,754,052.44	357,390.20	22,129.49	81,551.01	1,315,111.23	25.02	435,268.62
443 POSTAGE	370,385.00	4,594.42	11,202.00	24,752.00	341,038.58	7.92	22,791.00
445 MAIL/MESSENGER SERVICE	106,513.62	89,774.62	7,239.00	7,239.00	9,500.00	91.08	39,189.84
446 ADVERTISING	404,370.13	45,183.70	48,584.00	58,425.00	300,761.43	25.62	92,570.41
447 INTERNET ACCESS SERVICE	1,000.00	1,000.00	.00	.00	.00	100.00	.00
451 ELECTRICITY	9,541,765.00	.00	959,890.23	2,034,573.88	7,507,191.12	21.32	.00
452 WATER AND SEWAGE	1,791,065.00	.00	230,527.68	365,676.04	1,425,388.96	20.42	.00
453 GAS	1,303,620.00	.00	39,832.27	103,504.53	1,200,115.47	7.94	.00
459 DISTR COPIER PROGRAM	789,115.60	738,735.31	12,277.41	29,080.29	21,300.00	97.30	243,552.98
461 PRINTING AND BINDING	307,540.48	75,378.93	27,755.33	30,514.02	201,647.53	34.43	52,028.09
462 CONTRACTED FOOD SERVICES	259,200.53	53,778.15	28,640.64	41,299.22	164,123.16	36.68	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	399,119.56	416,626.29	3,288,073.71	11.25	.00
474 EXCESS COSTS	3,899,700.00	.00	207,940.68	415,504.56	3,484,195.44	10.65	.00
475 SPEC ED-IN DISTRICT-PYMNT	12,846,001.30	43,251.20	264,943.70	485,306.92	12,317,443.18	4.11	173,201.30
477 OPEN ENROLLMNT-IN DISTRIC	2,946,300.00	.00	253,781.99	507,221.63	2,439,078.37	17.22	.00
478 COMMUNITY SCHL-INDISTRICT	133,676,050.00	.00	11,200,691.63	22,401,383.26	111,274,666.74	16.76	.00
479 OTHER TUITION PAYMENTS	19,813,869.40	193,224.58	2,202,836.58	3,644,880.30	15,975,764.52	19.37	357,540.36
481 STU TRANSP-OTHER OH DISTR	10,510,569.23	5,087,138.10	5,044,884.63	5,083,451.13	339,980.00	96.77	480,258.06
483 STU TRANSP-OTHER SOURCES	72,876.00	2,923.25	749.60	749.60	69,203.15	5.04	3,626.00
489 OTHER PUPIL TRANSP SRVCS	2,209,180.72	1,076,720.87	38,732.91	51,283.41	1,081,176.44	51.06	247,807.07
499 Other Purchased Services	94,242.75	177.45	365.30	365.30	93,700.00	.58	542.75
Object 4XX Total	257,047,350.97	26,396,499.03	23,402,678.74	41,824,228.74	188,826,623.20	26.54	13,202,937.90
511 INSTRUCTIONAL SUPPLIES	6,176,913.33	1,221,506.34	105,185.64	127,239.04	4,828,167.95	21.84	1,416,490.22
512 OFFICE SUPPLIES	1,821,620.83	533,728.64	179,915.77	247,240.17	1,040,652.02	42.87	432,352.46
514 HEALTH/HYGIENE SUPPLIES	103,126.61	3,601.22	543.36	980.84	98,544.55	4.44	3,589.52
516 SOFTWARE MATERIALS	672,413.56	19,437.19	464,296.69	464,296.69	188,679.68	71.94	464,363.56
519 OTHER GENERAL SUPPLIES	821,936.57	188,831.35	63,594.33	88,718.53	544,386.69	33.77	132,628.58
521 NEW TEXTBOOKS	4,071,011.75	3,748,658.35	39,284.85	54,241.06	268,112.34	93.41	215,385.69
524 SUPPLEMENTAL TEXTBOOKS	140,843.78	108,104.45	18,520.42	371,010.52	403,749.85	186.67	98,741.29
525 ELECTRONIC MATERIALS	434,430.33	53,228.91	9,600.50	9,600.50	371,600.92	14.46	15,422.28
529 OTHER TEXTBOOKS	1,106,555.49	981,170.79	35,600.58	39,623.20	85,761.50	92.25	6,982.44
531 NEW LIBRARY BOOKS	235,108.73	33,787.10	5,567.71	8,465.45	192,856.18	17.97	49,059.23
541 NEWSPAPERS	900.00	.00	246.26	246.26	653.74	27.36	.00
542 PERIODICALS	43,697.24	1,011.55	84.94	1,146.64	41,539.05	4.94	2,160.92
543 DVDS,CDS AND VIDEOS	33,423.46	482.46	.00	.00	32,941.00	1.44	201.09
546 ELEC SUBSCRIPTION SERVICE	15,986.33	15,636.33	.00	.00	350.00	97.81	13,956.33
569 OTHER	539,078.50	23,057.71	18,513.58	26,408.34	489,612.45	9.18	33,155.93
570 SUP/MATL OPER/MAINT/REPAI	1,267,664.46	301,626.12	112,729.90	113,643.14	852,395.20	32.76	313,848.42
571 LAND	216,499.15	63,568.67	11,465.24	19,680.89	133,249.59	38.45	45,149.15
573 EQUIPMENT & FURNITURE	22,100.00	.00	.00	.00	22,100.00	.00	.00
581 PARTS-MAINT/REP MOTOR VEH	1,014,215.74	844,008.89	103,523.88	111,880.04	58,326.81	94.25	214,706.26
582 FUEL	1,804,040.53	1,638,909.23	38,474.63	38,474.63	126,656.67	92.98	241,652.39
Object 5XX Total	20,541,566.39	9,780,355.30	1,207,148.28	980,874.90	9,780,336.19	52.39	3,699,845.76
640 CAPITAL EQUIPMENT	45,000.00	7,587.80	960.00	960.00	36,452.20	19.00	358.84
644 TECHNICAL EQUIPMENT	5,157,728.26	1,340,889.77	441,295.27	551,757.21	3,265,081.28	36.70	1,411,069.58
645 CAPITALIZED EQUIPMENT	113,020.00	14,205.00	.00	1,920.00	96,895.00	14.27	1,920.00

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
650 VEHICLES	342,132.50	61,174.50	.00	.00	280,958.00	17.88	28,182.50
Object 6XX Total	5,657,880.76	1,423,857.07	442,255.27	554,637.21	3,679,386.48	34.97	1,441,530.92
814 LOANS - ENERGY CONSERVATN	541,200.00	.00	.00	554,841.84	13,641.84-	102.52	.00
824 LOANS ENERGY CONS-EXP INT	14,050.00	.00	.00	14,425.60	375.60-	102.67	.00
841 MEMBERSHIP-PROF ORGAN	190,079.30	58,943.39	4,088.45	5,343.40	125,792.51	33.82	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	1,045,676.92	1,045,676.92	1,294,123.08	44.69	.00
847 DELINQUENT LAND TAXES	2,583,550.00	.00	773,664.64	773,664.64	1,809,885.36	29.95	.00
848 BANK CHARGES	39,195.35	227.95	248.15	6,893.33	32,074.07	18.17	295.35
849 OTHER DUES & FEES	35,275.00	1,395.00	12,380.00	12,380.00	21,500.00	39.05	12,375.00
852 ACCID INSUR-STU ACT PART	91,473.00	41,592.00	.00	.00	49,881.00	45.47	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	29,687.25	1,073,697.00	1,073,697.00	19,953.00	98.22	156,126.00
882 AWARDS/PRIZES FOR COMPETE	288,169.04	26,998.28	19,379.05	24,044.01	237,126.75	17.71	43,767.58
889 OTHER AWARDS & PRIZES	455,704.12	83,820.09	35,446.19	41,285.13	330,598.90	27.45	75,340.43
890 OTHER MISC EXPENDITURES	1,256.95	256.95	331.28	331.28	668.72	46.80	256.95
899 OTHER MISCELLANEOUS	25,700.05	2,695.25	1,249.45	1,313.70	21,691.10	15.60	301.68
Object 8XX Total	7,884,804.76	247,530.86	2,966,161.13	3,553,896.85	4,083,377.05	48.21	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	37,861,354.91	63,136,376.94	127,377,343.01	587,857,673.85	21.94	18,784,514.17

CLEVELAND MUNICIPAL SCHOOL DISTRICT
FUND LEDGER SUMMARY
AUGUST '17

As Of Date:

9/14/2016

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	Current Receipts	YTD Revenue Ledger Receipts	Current Disbursements	YTD Expense Ledger Disbursements	Payables	YTD DISBURSE	OPEN ENCUMBRANCES	FUND BALANCE AUGUST '17	CASH BALANCE AUGUST '17									
GENERAL	001	99,421,966.26	18,784,514.17	80,637,452.09	104,009,208.92	194,207,265.07	63,136,376.94	127,377,343.01	(1,036.41)	127,376,306.60	37,861,354.91	128,391,569.82	166,252,924.73	0.00								
General		99,421,966.26	18,784,514.17	80,637,452.09	104,009,208.92	194,207,265.07	63,136,376.94	127,377,343.01	(1,036.41)	127,376,306.60	37,861,354.91	128,391,569.82	166,252,924.73	0.00								
FOOD SERVICES	006	2,246,006.58	1,363,846.02	882,160.56	79,246.15	486,676.26	835,574.48	1,865,708.01	0.00	1,865,708.01	11,152,272.51	(10,285,297.68)	866,974.83	0.00								
SPECIAL TRUST	007	8,384,737.22	1,643,808.13	6,740,929.09	995,597.46	1,459,384.03	700,416.17	1,189,041.88	0.00	1,189,041.88	1,980,387.07	6,674,692.30	8,655,079.37	0.00								
PUBLIC SCHOOL SUPPORT	018	418,863.74	91,919.47	326,944.27	4,315.25	15,527.66	22,298.50	29,007.05	0.00	29,007.05	81,322.90	324,061.45	405,384.35	0.00								
OTHER GRANT	019	(309,092.73)	0.00	(309,092.73)	0.00	0.00	146,211.03	376,830.67	0.00	376,830.67	0.00	(685,923.40)	(685,923.40)	0.00								
CLASSROOM FACILITIES MTN	034	12,044,083.88	7,756,488.01	4,287,595.87	376,637.69	874,188.79	1,749,823.13	2,452,094.00	0.00	2,452,094.00	7,709,945.56	2,756,233.11	10,466,178.67	0.00								
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	755,003.84	1,733,003.84	734,580.29	1,637,975.38	0.00	1,637,975.38	95,028.46	0.00	95,028.46	0.00								
ATHLETIC FUND	300	189,827.60	47,986.04	141,841.56	3,149.00	3,149.00	9,399.07	15,297.82	0.00	15,297.82	51,873.16	125,805.62	177,678.78	0.00								
AUXILIARY SVCS (NPSS)	401	2,917,803.82	1,211,298.52	1,706,505.30	2,208,908.01	2,209,950.70	401,637.12	881,826.77	0.00	881,826.77	1,783,902.63	2,462,025.12	4,245,927.75	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)	38,605.88	244,394.15	28,673.38	86,678.41	0.00	86,678.41	18,119.31	(28,112.15)	(9,992.84)	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)	0.00	10,919.80	1,020.41	1,020.41	0.00	1,020.41	0.00	8,979.59	8,979.59	0.00								
ALTERNATIVE SCHOOLS	463	(31,809.01)	9,037.97	(40,846.98)	0.00	96,383.33	15,813.47	26,137.47	0.00	26,137.47	4,069.76	34,367.09	38,436.85	0.00								
MISC STATE GRANTS	499	516,936.36	174,225.24	342,711.12	39,300.00	58,077.82	102,823.01	535,064.16	0.00	535,064.16	105,674.90	(65,724.88)	39,950.02	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	0.00	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)	1,171,188.87	3,288,416.01	2,488,675.89	4,079,203.53	0.00	4,079,203.53	1,395,759.43	(918,056.42)	477,703.01	0.00								
CARL D PERKINS VOC ED ACT	524	(89,158.58)	303,855.02	(393,013.60)	159,448.92	595,631.96	207,620.78	427,069.28	0.00	427,069.28	502,935.95	(423,531.85)	79,404.10	0.00								
TITLE I - SI SUBSIDY A	536	(1,174,592.47)	0.00	(1,174,592.47)	379,752.46	1,625,606.51	260,478.15	763,089.17	0.00	763,089.17	0.00	(312,075.13)	(312,075.13)	0.00								
TITLE I - SI SUBSIDY G	537	342,430.62	750,740.32	(408,309.70)	576,655.58	1,044,416.04	184,702.30	746,174.49	0.00	746,174.49	388,840.44	251,831.73	640,672.17	0.00								
BILINGUAL EDUCATION PROG	551	34,268.81	17,034.91	17,233.90	151,886.48	207,048.85	72,041.76	227,985.49	0.00	227,985.49	81,656.51	(68,324.34)	13,332.17	0.00								
TRANSITION FOR REFUGEE	571	517.68	0.00	517.68	0.00	0.00	0.00	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)	5,270,586.22	8,286,876.93	3,893,625.41	9,598,628.06	(278.96)	9,598,349.10	2,792,853.65	(2,427,507.08)	365,346.57	0.00								
EHA PSCHL HAND GRANTS	587	(7,993.84)	23,531.22	(31,525.06)	65,587.75	118,444.59	43,099.39	132,654.38	0.00	132,654.38	13,029.71	(22,203.63)	(22,203.63)	0.00								
TITLE II-A	590	(588,273.95)	32,120.36	(620,394.31)	654,123.77	1,275,250.00	111,897.29	855,062.20	0.00	855,062.20	26,837.80	(194,923.95)	(168,086.15)	0.00								
MISC FEDERAL GRANTS	599	453,899.72	151,919.07	301,980.65	74,745.59	103,546.06	64,294.16	144,009.79	0.00	144,009.79	294,383.30	119,052.69	413,435.99	0.00								
Special Revenue		28,710,137.69	20,726,448.95	7,983,688.74	13,004,738.92	23,736,892.33	12,074,705.19	26,126,484.55	(278.96)	26,126,205.59	28,478,893.05	(2,158,068.62)	26,320,824.43	0.00								
BOND RETIREMENT	002	31,959,738.59	0.00	31,959,738.59	3,919,568.72	9,083,339.13	178,637.80	178,637.80	0.00	178,637.80	0.00	40,864,439.92	40,864,439.92	0.00								
Debt Service		31,959,738.59	0.00	31,959,738.59	3,919,568.72	9,083,339.13	178,637.80	178,637.80	0.00	178,637.80	0.00	40,864,439.92	40,864,439.92	0.00								
PERMANENT IMPROVEMENT	003	154,196,440.74	8,984,413.89	145,212,026.85	906,119.77	1,645,359.77	1,958,567.49	2,708,255.39	0.00	2,708,255.39	9,847,961.91	143,285,583.21	153,133,545.12	0.00								
CLASSROOM FACILITIES	010	81,330,626.75	17,712,195.49	63,618,431.26	132,183.49	275,765.22	2,281,873.26	4,058,949.63	0.00	4,058,949.63	36,984,452.08	40,562,990.26	77,547,442.34	0.00								
Capital Projects		235,527,067.49	26,696,609.38	208,830,458.11	1,038,303.26	1,921,124.99	4,240,440.75	6,767,205.02	0.00	6,767,205.02	46,832,413.99	183,848,573.47	230,680,987.46	0.00								
LIABILITY SELF-INSURANCE	023	2,337,696.05	45,666.65	2,292,029.40	0.00	0.00	171,188.00	359,716.00	0.00	359,716.00	325,250.35	1,652,729.70	1,977,980.05	0.00								
EMPLOYEE BENEFITS SLF-INS	024	12,192,983.39	33,622.50	12,159,360.89	6,216,625.38	12,435,882.99	5,949,717.99	12,658,557.48	0.00	12,658,557.48	0.00	11,970,308.90	11,970,308.90	0.00								
Self Insurance		14,530,679.44	79,289.15	14,451,390.29	6,216,625.38	12,435,882.99	6,120,905.99	13,018,273.48	0.00	13,018,273.48	325,250.35	13,623,038.60	13,948,288.95	0.00								
DISTRICT AGENCY	022	1,735,631.53	0.00	1,735,631.53	0.00	0.00	0.00	0.00	(2,123,856.40)	(2,123,856.40)	0.00	3,859,487.93	3,859,487.93	0.00								
STUDENT MANAGED ACTIVITY	200	649,041.82	229,110.93	419,930.89	8,221.40	9,657.12	40,054.07	62,493.51	0.00	62,493.51	206,943.13	389,262.30	596,205.43	0.00								
Agency		2,384,673.35	229,110.93	2,155,562.42	8,221.40	9,657.12	40,054.07	62,493.51	(2,123,856.40)	(2,061,362.89)	206,943.13	4,248,750.23	4,455,693.36	0.00								
Report Total		412,534,262.82	66,515,972.58	346,018,290.24	128,196,666.60	241,394,161.63	85,791,120.74	173,530,437.37	(2,125,171.77)	171,405,265.60	113,704,855.43	368,818,303.42	482,523,158.85	0.00								