



Department of Finance

# Fiscal Year 2017 Financial Status Report

As of September 30, 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 September 30, 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 \$734,470,976 plus carryover encumbrances of \$18,625,395 for a total appropriation of \$753,096,372.

	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>Revenues</b>													
Local	\$ 52,719,983	\$ 47,518,995	\$ 1,048,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,287,437
State	37,002,537	56,215,762	37,326,452	-	-	-	-	-	-	-	-	-	130,544,751
Federal	475,536	274,452	22,717	-	-	-	-	-	-	-	-	-	772,704
Other	-	-	4,557,000	-	-	-	-	-	-	-	-	-	4,557,000
<b>Total Revenues</b>	<b>90,198,056</b>	<b>104,009,209</b>	<b>42,954,627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>237,161,892</b>
<b>Expenditures</b>													
Salaries	\$ 35,561,998	\$ 24,108,641	\$ 25,625,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,296,164
Benefits	9,783,574	11,009,492	7,266,653	-	-	-	-	-	-	-	-	-	28,059,719
Purchase Services	18,421,550	23,402,679	20,469,319	-	-	-	-	-	-	-	-	-	62,293,547
Materials & Supplies	(226,273)	1,207,148	1,502,203	-	-	-	-	-	-	-	-	-	2,483,078
Capital Outlay	112,382	442,255	477,872	-	-	-	-	-	-	-	-	-	1,032,509
Other Objects	587,736	2,966,161	82,159	-	-	-	-	-	-	-	-	-	3,636,056
<b>Total Expenditures</b>	<b>64,240,966</b>	<b>63,136,377</b>	<b>55,423,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182,801,073</b>
<b>Net Change in Cash</b>	<b>25,957,090</b>	<b>40,872,832</b>	<b>(12,469,103)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,360,819</b>

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

### 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 September 30, 2016 the District has received revenue in the amount of \$237,161,892. The District will need to collect another \$464,083,457 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>			
<b>Revenues</b>				
Real Property Tax	\$ 177,607,962	\$ 93,637,098 (a)		(83,970,863.93)
State Foundation	464,022,126	129,026,456 (b)		(334,995,670)
Property Tax Homestead & Rollbacks	14,684,098	-		(14,684,098)
CAT Tax	115,990	-		(115,990)
Interest	1,000,000	384,611		(615,389)
Medicaid	5,530,612	729,578		(4,801,034)
CEAP	9,468,700	2,043,062		(7,425,638)
Advances-In	4,557,000	4,557,000		-
Casino Receipts	1,918,554	1,518,295		(400,259)
Other Revenues	22,340,307	5,265,792		(17,074,515)
<b>Total Revenues</b>	<u>701,245,349</u>	<u>237,161,892</u>		<u>(464,083,456.88)</u>

#### Notes

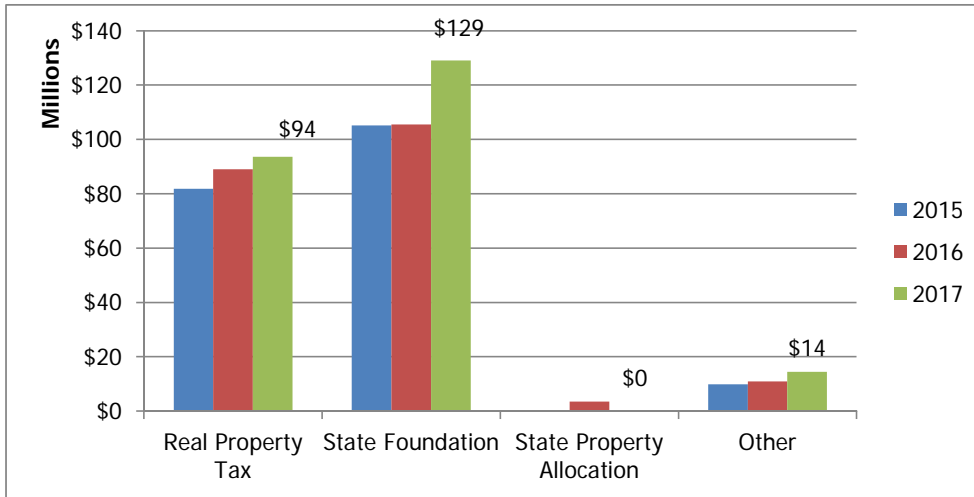
- (a) The District received \$200,603,977 in general real property taxes in FY16 and is forecasting \$177,607,962 in FY17. Through August 31, 2016, the District has received \$93,637,098 in general property taxes.
- (b) The District will receive state funding in FY17 based on HB 64.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

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

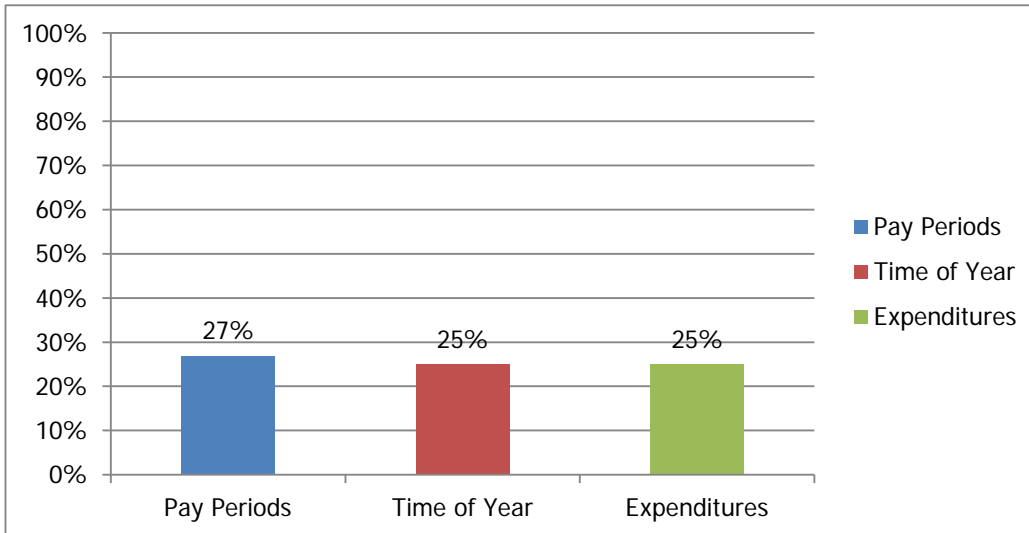
## MONTHLY FINANCIAL STATUS REPORT

### Expenditure Summary

The fiscal year 2017 adopted General Fund budget for the District is \$734,470,976. This budget, coupled with carryover encumbrances of \$18,625,395, resulted in a \$753,096,372 appropriation for FY 2017. The following information is a financial update of the status of this appropriation through September 30, 2016.

Through September 30, 2016 the District has expended \$182,801,073 and has outstanding encumbrances of \$38,526,355. This total of \$221,327,428 reflects 25.00% 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 three months, or 25.00%, of the fiscal year. Secondly, 7 of the 26, or 26.92%, of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3: Encumbrance/Expenditure Level Through September



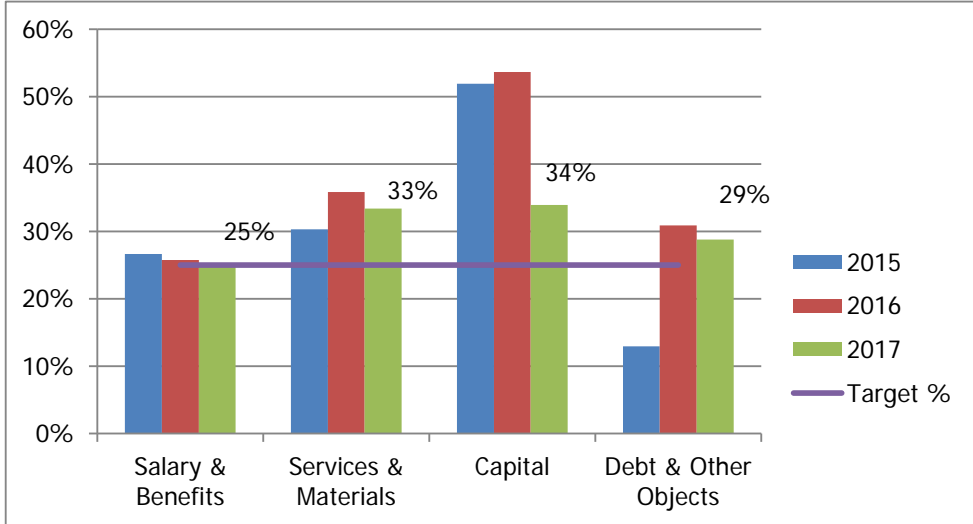
Overall, the District's encumbrance/expenditure level through September is on target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which related specifically to school opening activities.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

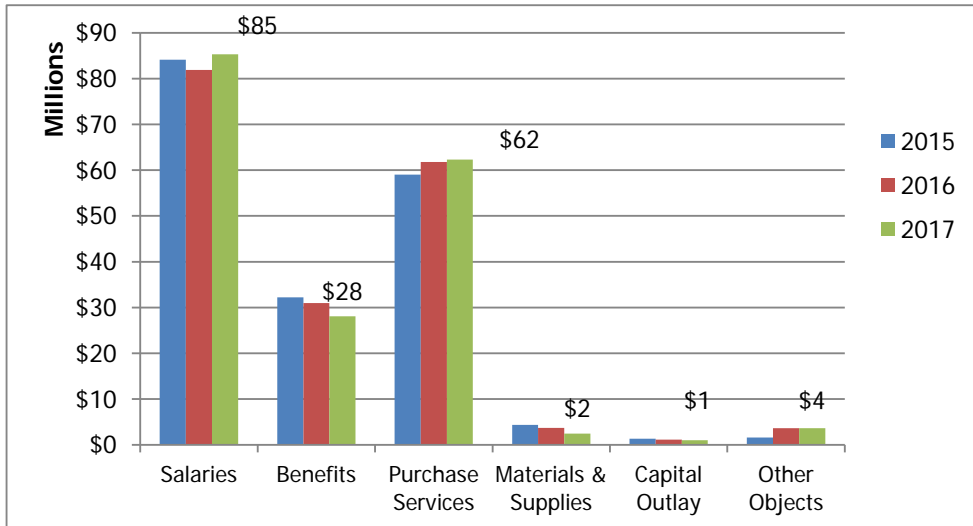
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the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

**Figure 4: % Spend to Budget for YTD Expenditures**



Target percent of 25.00% 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

## MONTHLY FINANCIAL STATUS REPORT

As Figure 4 and 5 illustrate, overall salaries and fringe benefits are on target for this time of year. Salaries are slightly higher than last year for this time of year which is primarily due to the differentiated compensation 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 \$12.8 million in September which is higher than the \$12.1 million average in August. 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 33% 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 34% 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 September 30, 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

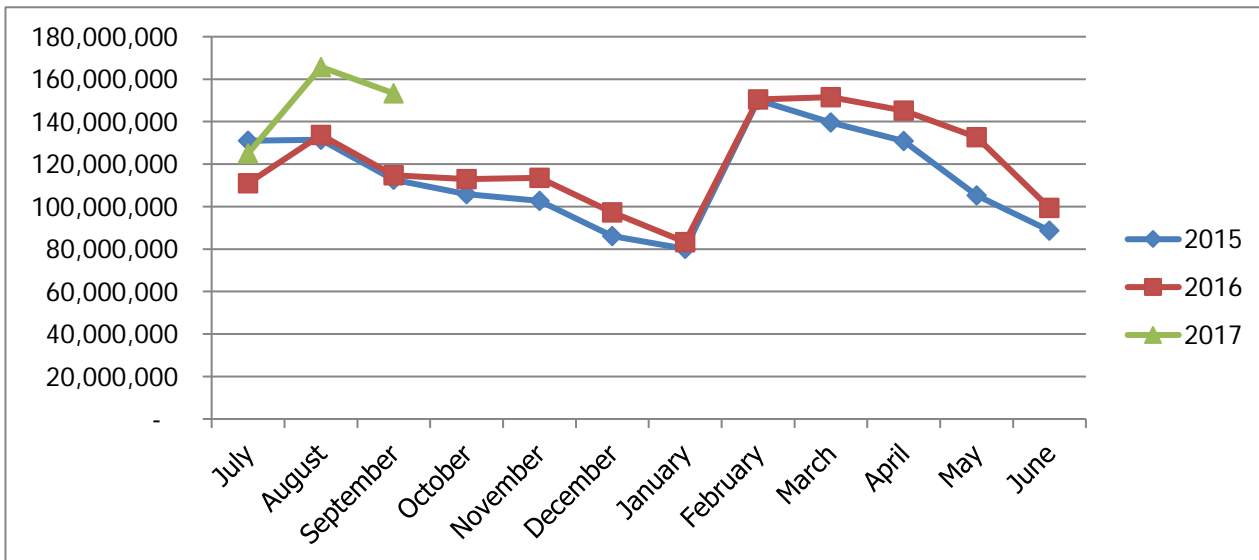
## MONTHLY FINANCIAL STATUS REPORT

### Cash Balances

The cash balance as of September 30, 2016 is \$153,288,551. The unencumbered balance as of September 30, 2016 is \$114,762,196. See below for details.

	FY '17
Beginning Cash Balance	\$ 98,886,923
Total Revenues	237,161,892
Total Expenses	182,801,073
Revenue over Expenses	54,360,819
Total Payables	40,809
Ending Cash Balance	153,288,551
Encumbrances/Reserves	38,526,355
Unencumbered Balance	<u>\$ 114,762,196</u>

**Figure 6: Cash Balances Last 3 Years**





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

C-CLOSED	VENDOR NUMBER	VENDOR NAME	P/O NUMBER	PODATE	GROSS P/O TOTAL	TOTAL PAID TO DATE	FUND	SCC	FUNC	OBJ	OPU	REQUISITION NUMBER
	9283	BRICKER & ECKLER LLP	5515	9/7/2016	50000.00	.00	001	0195	2990	418	001	2016-7215C
	639187	MOBILE MEDICAL SERVICE INC.	5523	9/8/2016	46253.00	14957.00	001	0397	4590	413	001	2016-7224C
	17696	PHYSICIANS & SURGEONS	5524	9/8/2016	47347.00	.00	001	0397	4590	413	001	2016-7225C
	10439	A&G OFFICE FURNITURE, INC.	5528	9/8/2016	25000.00	.00	001	0366	2411	645	001	2016-7229A
	15497	MCGRAW-HILL GLOBAL EDUCATION	506105	9/9/2016	28008.34	.00	001	0640	1110	524	396	2016-6989C
	6680	POMEROY IT SOLUTIONS	5529	9/12/2016	39375.00	39375.00	001	0374	2960	419	001	2016-7232C
	17590	PREMISE SOLUTIONS, LLC	5530	9/12/2016	27531.00	.00	003	1295	5600	620	161	2016-7233C
	885491	SOVEREIGN INDUSTRIES INC.	506205	9/12/2016	37000.00	36984.39	001	0196	2720	570	001	2016-7079B
	17633	LEBANON FORD, INC.	5533	9/13/2016	28965.00	.00	001	0196	2720	650	001	2016-7242B
	13674	A J COLE SUPPLIES	5534	9/13/2016	25000.00	1281.92	001	0384	2840	581	964	2016-7243B
	12173	ALLPHASE SERVICE STATION	5536	9/13/2016	30000.00	.00	001	0384	2840	581	964	2016-7243B
	8477	AUTO PARTS CENTER - #13 DBA #9	5538	9/13/2016	40000.00	7873.23	001	0384	2840	581	964	2016-7243B
	15713	CARDINAL BUS SALES & SERVICE	5540	9/13/2016	30000.00	1636.13	001	0384	2840	581	964	2016-7243B
	1688	CINTAS CORPORATION NO. 2	5542	9/13/2016	40000.00	.00	001	0384	2840	581	964	2016-7243B
	15424	GENERAL PARTS INC.	5548	9/13/2016	25000.00	2461.39	001	0384	2840	581	964	2016-7243B
	541194	GRAINGER INDUSTRIAL	5549	9/13/2016	30000.00	.00	001	0384	2840	581	964	2016-7243B
	8543	NORTHEAST LUBRICANTS, LTD.	5566	9/15/2016	33000.00	20415.55	001	0384	2840	581	964	2016-7243B
	833727	SERVCO PRODUCTS INC.	5568	9/15/2016	40000.00	4621.97	001	0384	2840	581	964	2016-7243B
	4457	UNITED TOWING SERVICES, INC.	5573	9/15/2016	40000.00	.00	001	0384	2840	581	964	2016-7243B
	989049	WILLIAM WOLF & CO.	5575	9/15/2016	30000.00	1408.57	001	0384	2840	581	964	2016-7243B
	3428	WINGFOOT COMMERCIAL TIRE	5576	9/15/2016	30000.00	12020.08	001	0384	2840	581	964	2016-7243B
	624420	YOST EQUIPMENT SALES & SERVICE	5577	9/15/2016	30000.00	1406.04	001	0384	2840	581	964	2016-7243B
	16458	NAVIGATOR MANAGEMENT PARTNERS,	506446	9/15/2016	29122.05	29122.05	001	0267	1130	511	001	2016-6699C
	11611	G & G INC.	506510	9/15/2016	49618.75	.00	401	3481	3260	644	752	2015-6111A
	15497	MCGRAW-HILL GLOBAL EDUCATION	506585	9/16/2016	28667.13	.00	001	0640	1110	524	172	2016-6989C
	908371	STAN MILLER & ASSOCIATES	5578	9/19/2016	25000.00	17500.00	001	0248	2421	512	076	2016-7257A
	16875	BYTESPEED LLC	5581	9/19/2016	33108.00	.00	524	6140	1310	517	001	2016-7260A
	93293	AREA TEMPS INC.	5585	9/19/2016	28350.00	18084.01	001	0383	2810	419	964	2016-7267C
	489332	OCCUCENTERS DBA	5592	9/19/2016	27300.00	.00	001	0383	2810	419	964	2016-7274C
	17590	PREMISE SOLUTIONS, LLC	5593	9/19/2016	40329.00	.00	003	1295	5600	620	605	2016-7275C
	13697	GRANTS PLUS	5594	9/19/2016	28325.00	6431.25	001	0215	2211	419	001	2016-7277C
	753409	RADIO ONE	5598	9/19/2016	40435.00	.00	001	0508	2213	419	001	2016-7283C
	15192	EDFOCUS INITIATIVE	506775	9/20/2016	49150.00	.00	001	0640	2213	419	012	2016-6989C
	7865	PALMER ENERGY COMPANY	506878	9/20/2016	31668.00	31668.00	001	0196	2720	419	001	2016-6683C
	15497	MCGRAW-HILL GLOBAL EDUCATION	507094	9/23/2016	26291.88	25418.67	537	7157	1930	524	068	2016-6989C
	642981	KONE, INC.	507133	9/24/2016	30000.00	.00	001	0198	2720	423	001	R20167244B
	642981	KONE, INC.	507134	9/24/2016	25848.00	.00	001	0198	2720	423	001	R20167244B
	802892	SCHINDLER ELEVATOR CORP.	507135	9/24/2016	49235.00	.00	034	1298	2720	423	001	R20167244B
	7779	THYSSENKRUPP ELEVATOR	507136	9/24/2016	42960.00	.00	034	1298	2720	423	001	R20167244B
	685582	OTIS ELEVATOR CO.	507137	9/24/2016	26255.64	.00	034	1298	2720	423	001	R10267244B
	660989	NORTH COAST PAVING CO.	507174	9/24/2016	25000.00	.00	001	0198	2720	423	001	R20167244B
	688478	PACKAGE BOILER SYSTEMS & HVAC	507176	9/24/2016	25000.00	.00	001	0198	2720	423	001	R20167244B
	756605	RELANCE MECHANICAL CORP	507182	9/24/2016	50000.00	.00	001	0198	2720	423	001	R20167244B
	13016	HANOVER RESEARCH COUNCIL, LLC	507250	9/26/2016	48500.00	48500.00	572	7151	2212	412	001	2016-7331A
	809638	SCHOOL HEALTH CORPORATION	507301	9/26/2016	36548.56	36548.56	516	5827	2152	519	001	2016-6729B
	8375	PROGRESSIVE ARTS ALLIANCE	507309	9/26/2016	39450.00	.00	001	0640	1110	419	376	2016-6989C
	13835	KITS FOR KIDZ DIVISION OF	507358	9/27/2016	36087.50	36087.50	572	7139	3290	511	001	2016-6981A
	16236	TWIN TOWERS TRAINING	507590	9/29/2016	35000.00	.00	537	7157	2213	412	004	2016-7115B
	5674	MCGRAW-HILL DIGITAL LEARNING	507602	9/29/2016	32851.21	.00	537	7157	1930	511	041	2016-6989C
	13600	FUNGAME SPORTS	507649	9/29/2016	30000.00	9900.00	463	8841	2414	419	001	2016-7300C
	274114	CDW GOVERNMENT, INC.	5607	9/30/2016	31918.02	.00	401	3481	3260	644	764	2016-7303A
	687070	GOVCONNECTION INC.	5616	9/30/2016	36161.56	.00	401	3481	3260	644	728	2016-7314A

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	205,063,727.41	.00	17,255,106.42	59,210,027.61	145,853,699.80	28.87	.00
112 TEMP CERT-SALARY/WAGES	8,626,560.62	.00	818,152.16	1,030,508.87	7,596,051.75	11.95	.00
113 SUPPL CERT-SALARY/WAGES	10,006,301.51	.00	748,050.55	2,264,102.14	7,742,199.37	22.63	.00
116 TEMP CERT NON-CONTRIBUTE	341,454.24	.00	20,100.81	30,621.94	310,832.30	8.97	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	102,839.31	538,824.95	38,824.95-	107.76	.00
141 NONCERT REGULAR SAL/WAGES	85,526,024.95	.00	6,091,860.26	19,944,935.38	65,581,089.57	23.32	.00
142 NONCERT TEMP SALARY/WAGES	788,915.43	.00	122,592.65	228,388.12	560,527.31	28.95	.00
143 NONCERT SUPPL SALARY/WAGE	147,086.57	.00	8,541.83-	22,952.13	124,134.44	15.60	.00
144 NONCERT OVERTIME SAL/WAGE	3,588,578.61	.00	345,872.47	871,399.79	2,717,178.82	24.28	.00
146 NONCERT TEMP NON-CONTRIBU	316,275.96	.00	27,572.78	71,158.47	245,117.49	22.50	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	87,477.61	866,718.10	366,718.10-	173.34	.00
172 STUDENT WORKERS	502,690.13	.00	14,441.26	216,526.22	286,163.91	43.07	.00
<b>Object 1XX Total</b>	<b>315,907,615.43</b>	<b>.00</b>	<b>25,625,524.45</b>	<b>85,296,163.72</b>	<b>230,611,451.71</b>	<b>27.00</b>	<b>.00</b>
211 STRS-EMPLOYER'S SHARE	31,732,254.34	.00	2,711,205.77	7,555,716.28	24,176,538.06	23.81	.00
221 SERS-EMPLOYER'S SHARE	12,818,973.57	.00	993,153.43	2,922,545.95	9,896,427.62	22.80	.00
241 CERT MEDICAL/HOSPITAL	48,206,976.10	.00	1,840,459.88	10,327,649.91	37,879,326.19	21.42	.00
242 CERT LIFE INSURANCE	4,823.25	.00	1,606.75	4,820.25	3.00	99.94	.00
244 CERT VISION INSURANCE	304,905.77	.00	24,152.35	120,262.00	184,643.77	39.44	.00
249 CERT OTHER INSURANCE BENF	3,293,260.80	.00	261,466.07	889,783.09	2,403,477.71	27.02	.00
251 NONCERT MEDICAL/HOSPITAL	34,019,421.49	.00	1,031,561.82	5,070,836.31	28,948,585.18	14.91	.00
252 NONCERT LIFE INSURANCE	10,826.25	.00	1,606.75	4,820.25	6,006.00	44.52	.00
254 NONCERT VISION INSURANCE	210,587.09	.00	16,830.54	77,631.44	132,955.65	36.86	.00
259 NONCERT OTHER INSUR BENEF	1,325,629.70	.00	98,831.09	319,098.04	1,006,531.66	24.07	.00
261 CERTIFIED WORKERS COMP	2,790,421.34	2,916.65	30,322.44-	150,827.87-	2,938,332.56	5.30-	8,749.96
262 NONCERT WORKERS COMP	1,122,337.82	.00	22,414.15-	73,148.07-	1,195,485.89	6.52-	90,156.89
281 CERT UNEMPLOYMENT INSUR	316,049.34	4,000.00	41,407.05	77,438.35	234,610.99	25.77	20,000.00
282 NONCERT UNEMPLOY INSUR	96,707.91	.00	18,703.53	32,719.19	63,988.72	33.83	.00
291 CERT OTHER RETIRE/INSUR	4,153,179.00	.00	278,404.06	880,373.42	3,272,805.58	21.20	.00
<b>Object 2XX Total</b>	<b>140,406,353.77</b>	<b>6,916.65</b>	<b>7,266,652.50</b>	<b>28,059,718.54</b>	<b>112,339,718.58</b>	<b>19.99</b>	<b>118,906.85</b>
400 PURCHASED SERVICES	42,700.00	.00	.00	.00	42,700.00	.00	.00
411 INSTRUCTION SERVICES	2,555,543.27	122,817.40	7,015.50	12,857.80	2,419,868.07	5.31	79,375.13
412 INSTRUCTIONAL IMPROVEMENT	406,032.08	260,321.31	14,501.25	86,952.02	58,758.75	85.53	542,056.41
413 HEALTH SERVICES	616,392.80	125,448.18	65,935.19	110,374.78	380,569.84	38.26	153,566.03
415 MANAGEMENT SERVICES	364,454.71	59,474.87	8,887.10	25,242.54	279,737.30	23.24	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	539,994.44	160,649.07	132,121.62	151,658.37	227,687.00	57.84	266,106.22
418 PROFESSIONAL/LEGAL SVCS	3,782,169.87	1,755,945.71	382,239.41	599,092.93	1,427,131.23	62.27	707,893.38
419 OTHER PROF/TECH SERVICES	30,904,726.62	15,400,404.78	2,168,649.55	6,743,582.43	8,760,739.41	71.65	7,132,956.08
422 GARBAGE REMOVAL/CLEANING	144,932.34	432.34	33,081.97	45,527.82	98,972.18	31.71	432.34
423 REPAIRS/MAINTENANCE SVCS	2,970,526.28	1,407,988.33	236,778.28	371,151.73	1,191,386.22	59.89	870,404.01
425 RENTALS	3,634,342.35	1,865,207.51	13,501.06	820,697.45	948,437.39	73.90	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	37,661.51	56,608.64	56,608.64	17,250.00	84.53	4,270.15
431 CERTIFIED TRAVEL REIMB	356,941.33	41,127.47	8,631.75	17,954.30	297,859.56	16.55	32,307.02
432 CERT MEETING EXPENSE	937,481.96	377,908.49	46,874.42	91,193.87	468,379.60	50.04	559,741.56
433 NONCERT TRAVEL REIMBURSE	417,992.93	44,409.55	36,044.88	61,984.04	311,599.34	25.45	25,728.12
434 NONCERT MEETING EXPENSE	469,944.24	80,546.11	22,322.04	68,426.37	320,971.76	31.70	108,351.72

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
439 OTHER TRAVEL/MTG EXPENSE	65,864.16	33,747.00	6,330.66	17,059.58	15,057.58	77.14	48,262.12
441 TELEPHONE SERVICE	1,755,372.42	334,217.63	23,319.71	104,870.72	1,316,284.07	25.01	435,268.62
443 POSTAGE	373,884.88	976.24	4,102.16	28,854.16	344,054.48	7.98	22,791.00
445 MAIL/MESSENGER SERVICE	106,513.62	3,572.62	11,202.00	18,441.00	84,500.00	20.67	39,189.84
446 ADVERTISING	394,370.13	40,966.63	16,643.18	75,068.18	278,335.32	29.42	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	360,428.37	2,395,002.25	7,146,762.75	25.10	.00
452 WATER AND SEWAGE	1,791,065.00	.00	188,221.87	553,897.91	1,237,167.09	30.93	.00
453 GAS	1,303,620.00	.00	46,812.03	150,316.56	1,153,303.44	11.53	.00
459 DISTR COPIER PROGRAM	789,115.60	131,266.19	57,469.12	86,549.41	571,300.00	27.60	243,552.98
461 PRINTING AND BINDING	310,540.48	33,211.52	58,382.06	88,896.08	188,432.88	39.32	52,028.09
462 CONTRACTED FOOD SERVICES	254,093.23	53,890.23	12,304.93	53,604.15	146,598.85	42.31	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	1,081,726.24	1,498,352.53	2,206,347.47	40.44	.00
474 EXCESS COSTS	3,899,700.00	.00	208,317.48	623,822.04	3,275,877.96	16.00	.00
475 SPEC ED-IN DISTRICT-PYMNT	12,846,001.30	43,251.20	1,224,084.40	1,709,391.32	11,093,358.78	13.64	173,201.30
477 OPEN ENROLLMNT-IN DISTRICT	2,946,300.00	.00	254,124.34	761,345.97	2,184,954.03	25.84	.00
478 COMMUNITY SCHL-INDISTRICT	133,676,050.00	.00	11,073,853.12	33,475,236.38	100,200,813.62	25.04	.00
479 OTHER TUITION PAYMENTS	19,813,869.40	251,188.58	1,454,987.20	5,099,867.50	14,462,813.32	27.01	357,540.36
481 STU TRANSP-OTHER OH DISTR	10,510,569.23	4,498,809.62	888,328.48	5,971,779.61	39,980.00	99.62	480,258.06
483 STU TRANSP-OTHER SOURCES	72,876.00	2,923.25	.00	749.60	69,203.15	5.04	3,626.00
489 OTHER PUPIL TRANSP SRVCS	2,204,921.72	887,651.70	265,390.77	316,674.18	1,000,595.84	54.62	247,807.07
499 Other Purchased Services	94,242.75	79.65	97.80	463.10	93,700.00	.58	542.75
<b>Object 4XX Total</b>	<b>257,573,563.66</b>	<b>28,074,195.56</b>	<b>20,469,318.58</b>	<b>62,293,547.32</b>	<b>167,205,820.78</b>	<b>35.08</b>	<b>13,202,937.90</b>
511 INSTRUCTIONAL SUPPLIES	6,365,057.68	1,310,877.26	185,619.71	312,858.75	4,741,321.67	25.51	1,416,490.22
512 OFFICE SUPPLIES	1,856,975.35	426,589.91	198,735.57	445,975.74	984,409.70	46.99	432,352.46
514 HEALTH/HYGIENE SUPPLIES	103,445.18	4,822.14	2,952.44	3,933.28	94,689.76	8.46	3,589.52
516 SOFTWARE MATERIALS	672,003.62	19,838.50	.00	464,296.69	187,868.43	72.04	464,363.56
519 OTHER GENERAL SUPPLIES	813,238.60	157,037.45	61,954.69	150,673.22	505,527.93	37.84	132,628.58
521 NEW TEXTBOOKS	3,802,157.75	2,877,130.00	583,112.83	637,353.89	287,673.86	92.43	215,385.69
524 SUPPLEMENTAL TEXTBOOKS	137,165.48	202,710.92	30,241.59	340,768.93	275,223.49	100.65	98,741.29
525 ELECTRONIC MATERIALS	445,040.33	227,964.72	11,322.67	20,923.17	196,152.44	55.92	15,422.28
529 OTHER TEXTBOOKS	1,116,555.49	978,181.33	5,556.78	45,179.98	93,194.18	91.65	6,982.44
531 NEW LIBRARY BOOKS	212,905.73	37,303.38	3,101.46	11,566.91	164,035.44	22.95	49,059.23
541 NEWSPAPERS	900.00	.00	.00	246.26	653.74	27.36	.00
542 PERIODICALS	42,631.24	1,011.55	.00	1,146.64	40,473.05	5.06	2,160.92
543 DVDS,CDS AND VIDEOS	31,857.46	13.46	469.00	469.00	31,375.00	1.51	201.09
546 ELEC SUBSCRIPTION SERVICE	15,986.33	2,316.83	11,639.50	11,639.50	2,030.00	87.30	13,956.33
569 OTHER	542,815.00	283,353.05	93,549.41	119,957.75	139,504.20	74.30	33,155.93
570 SUP/MATL OPER/MAINT/REPAI	1,267,664.46	258,512.52	108,093.98	221,737.12	787,414.82	37.88	313,848.42
571 LAND	216,499.15	110,325.47	25,278.21	44,959.10	61,214.58	71.73	45,149.15
573 EQUIPMENT & FURNITURE	9,750.00	.00	.00	.00	9,750.00	.00	.00
581 PARTS-MAINT/REP MOTOR VEH	1,014,215.74	761,164.50	80,334.95	192,214.99	60,836.25	94.00	214,706.26
582 FUEL	1,804,040.53	1,539,699.04	100,240.19	138,714.82	125,626.67	93.04	241,652.39
<b>Object 5XX Total</b>	<b>20,470,905.12</b>	<b>9,198,852.03</b>	<b>1,502,202.98</b>	<b>2,483,077.88</b>	<b>8,788,975.21</b>	<b>57.07</b>	<b>3,699,845.76</b>
640 CAPITAL EQUIPMENT	45,000.00	8,972.46	2,745.00	3,705.00	32,322.54	28.17	358.84
644 TECHNICAL EQUIPMENT	5,574,301.24	922,456.51	475,127.25	1,026,884.46	3,624,960.27	34.97	1,411,069.58

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
645 CAPITALIZED EQUIPMENT	113,020.00	39,205.00	.00	1,920.00	71,895.00	36.39	1,920.00
650 VEHICLES	342,132.50	61,174.50	.00	.00	280,958.00	17.88	28,182.50
690 OTHER CAPITAL OUTLAY	9,750.00	.00	.00	.00	9,750.00	.00	.00
<b>Object 6XX Total</b>	<b>6,084,203.74</b>	<b>1,031,808.47</b>	<b>477,872.25</b>	<b>1,032,509.46</b>	<b>4,019,885.81</b>	<b>33.93</b>	<b>1,441,530.92</b>
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	192,410.30	14,033.24	50,287.75	55,631.15	122,745.91	36.21	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	1,795.60	1,047,472.52	1,292,327.48	44.77	.00
847 DELINQUENT LAND TAXES	2,583,550.00	.00	141.79	773,806.43	1,809,743.57	29.95	.00
848 BANK CHARGES	39,195.35	766.95	241.56	7,134.89	31,293.51	20.16	295.35
849 OTHER DUES & FEES	35,275.00	4,275.00	240.00	12,620.00	18,380.00	47.90	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	250.00	1,073,947.00	19,703.00	98.25	156,126.00
882 AWARDS/PRIZES FOR COMPETE	306,875.34	40,782.96	11,479.49	35,523.50	230,568.88	24.87	43,767.58
889 OTHER AWARDS & PRIZES	454,592.11	77,916.59	17,115.23	58,400.36	318,275.16	29.99	75,340.43
890 OTHER MISC EXPENDITURES	1,256.95	256.95	.00	331.28	668.72	46.80	256.95
899 OTHER MISCELLANEOUS	24,700.05	3,356.52	608.00	1,921.70	19,421.83	21.37	301.68
<b>Object 8XX Total</b>	<b>7,903,730.05</b>	<b>214,582.16</b>	<b>82,159.42</b>	<b>3,636,056.27</b>	<b>4,053,091.62</b>	<b>48.72</b>	<b>321,292.74</b>
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
<b>Object 9XX Total</b>	<b>4,750,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>4,750,000.00</b>	<b>.00</b>	<b>.00</b>
<b>Report Total</b>	<b>753,096,371.77</b>	<b>38,526,354.87</b>	<b>55,423,730.18</b>	<b>182,801,073.19</b>	<b>531,768,943.71</b>	<b>29.39</b>	<b>18,784,514.17</b>

CLEVELAND MUNICIPAL SCHOOL DISTRICT  
FUND LEDGER SUMMARY  
SEPTEMBER '17

As Of Date:

10/12/2016

FUND	USAS FUND	A		B		C		D		E		F		G		H		I		J		((A+ D-G)-J)
		CASH BALANCE JUNE 30, 2016	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 SEPTEMBER '17	CASH BALANCE SEPTEMBER '17	Proof								
GENERAL	001	98,886,923.23	18,784,514.17	80,102,409.06	42,954,627.05	237,161,892.12	55,423,730.18	182,801,073.19	(40,808.51)	182,760,264.68	38,526,354.87	114,762,195.80	153,288,550.67	0.00								
General		98,886,923.23	18,784,514.17	80,102,409.06	42,954,627.05	237,161,892.12	55,423,730.18	182,801,073.19	(40,808.51)	182,760,264.68	38,526,354.87	114,762,195.80	153,288,550.67	0.00								
FOOD SERVICES	006	2,246,006.58	1,363,846.02	882,160.56	1,692,182.70	2,178,858.96	1,765,780.21	3,631,488.22	0.00	3,631,488.22	12,487,586.72	(11,694,209.40)	793,377.32	0.00								
SPECIAL TRUST	007	8,384,737.22	1,643,808.13	6,740,929.09	766,179.17	2,225,563.20	467,780.03	1,656,821.91	(107.00)	1,656,714.91	1,765,144.31	7,188,441.20	8,953,585.51	0.00								
PUBLIC SCHOOL SUPPORT	018	418,863.74	91,919.47	326,944.27	30,296.93	45,824.59	10,539.31	39,546.36	0.00	39,546.36	82,832.26	342,309.71	425,141.97	0.00								
OTHER GRANT	019	(111,118.20)	0.00	(111,118.20)	345,838.05	345,838.05	115,905.08	492,735.75	0.00	492,735.75	0.00	(258,015.90)	(258,015.90)	0.00								
CLASSROOM FACILITIES MTN	034	12,044,083.88	7,756,488.01	4,287,595.87	4,269.86	878,458.65	1,830,568.92	4,282,662.92	0.00	4,282,662.92	6,692,751.33	1,947,128.28	8,639,879.61	0.00								
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	0.00	1,733,003.84	95,028.46	1,733,003.84	0.00	1,733,003.84	0.00	0.00	0.00	0.00								
ATHLETIC FUND	300	189,827.60	47,986.04	141,841.56	23,183.24	26,332.24	14,945.62	30,243.44	(58.98)	30,184.46	51,530.62	134,444.76	185,975.38	0.00								
AUXILIARY SVCS (NPSS)	401	2,917,803.82	1,211,298.52	1,706,505.30	1,773.82	2,211,724.52	485,782.25	1,367,609.02	0.00	1,367,609.02	1,934,348.91	1,827,570.41	3,761,919.32	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)	12,569.56	256,963.71	40,834.84	127,513.25	0.00	127,513.25	0.00	(38,258.12)	(38,258.12)	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	10,000.00	11,020.41	0.00	11,020.41	0.00	(1,020.41)	(1,020.41)	0.00								
ALTERNATIVE SCHOOLS	463	(31,809.01)	9,037.97	(40,846.98)	0.00	96,383.33	42,819.45	68,956.92	0.00	68,956.92	44,987.00	(49,369.60)	(4,382.60)	0.00								
MISC STATE GRANTS	499	516,936.36	174,225.24	342,711.12	69,880.87	127,958.69	547,241.63	1,082,305.79	0.00	1,082,305.79	56,310.10	(493,720.84)	(437,410.74)	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	66,096.13	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)	2,908,057.12	6,196,473.13	5,033,077.70	9,112,281.23	0.00	9,112,281.23	402,217.39	(2,049,534.96)	(1,647,317.57)	0.00								
CARL D PERKINS VOC ED ACT	524	(89,158.58)	303,855.02	(393,013.60)	267,791.77	863,423.73	281,852.90	708,922.18	0.00	708,922.18	364,577.77	(299,234.80)	65,342.97	0.00								
TITLE I - SI SUBSIDY A	536	(1,174,592.47)	0.00	(1,174,592.47)	313,302.14	1,938,908.65	236,243.67	999,332.84	0.00	999,332.84	0.00	(235,016.66)	(235,016.66)	0.00								
TITLE I - SI SUBSIDY G	537	342,430.62	750,740.32	(408,309.70)	212,677.84	1,257,093.88	1,238,626.02	1,984,800.51	(49.75)	1,984,750.76	237,330.96	(622,557.22)	(385,226.26)	0.00								
BILINGUAL EDUCATION PROG	551	34,268.81	17,034.91	17,233.90	77,099.31	284,148.16	77,438.89	305,424.38	0.00	305,424.38	15,809.00	(2,816.41)	12,992.59	0.00								
TRANSITION FOR REFUGEE	571	517.68	0.00	517.68	0.00	0.00	1,000.00	52,882.35	0.00	52,882.35	0.00	(52,364.67)	(52,364.67)	0.00								
TITLE 1	572	1,676,818.74	3,926,400.09	(2,249,581.35)	4,319,287.06	12,606,163.99	4,294,903.79	13,893,531.85	(134.99)	13,893,396.86	2,035,498.30	(1,645,912.43)	389,585.87	0.00								
EHA PSCHL HAND GRANTS	587	(7,993.84)	23,531.22	(31,525.06)	67,203.63	185,648.22	67,509.88	200,164.26	0.00	200,164.26	7,194.81	(28,704.69)	(22,509.88)	0.00								
TITLE II-A	590	(588,273.95)	32,120.36	(620,394.31)	207,086.15	1,482,336.15	104,134.70	959,196.90	0.00	959,196.90	13,132.20	(78,266.90)	(65,134.70)	0.00								
MISC FEDERAL GRANTS	599	453,899.72	151,919.07	301,980.65	73,411.62	176,957.68	85,360.73	229,370.52	0.00	229,370.52	244,855.52	156,631.36	401,486.88	0.00								
Special Revenue		28,908,112.22	20,726,448.95	8,181,663.27	11,392,090.84	35,128,983.17	16,847,374.08	42,973,858.63	(350.72)	42,973,507.91	26,436,107.20	(5,372,519.72)	21,063,587.48	0.00								
BOND RETIREMENT	002	31,974,376.94	0.00	31,974,376.94	30,377.24	9,113,716.37	289.65	178,927.45	0.00	178,927.45	0.00	40,909,165.86	40,909,165.86	0.00								
Debt Service		31,974,376.94	0.00	31,974,376.94	30,377.24	9,113,716.37	289.65	178,927.45	0.00	178,927.45	0.00	40,909,165.86	40,909,165.86	0.00								
PERMANENT IMPROVEMENT	003	154,196,440.74	8,984,413.89	145,212,026.85	90,042.75	1,735,402.52	2,072,240.90	4,780,496.29	0.00	4,780,496.29	8,281,761.57	142,869,585.40	151,151,346.97	0.00								
CLASSROOM FACILITIES	010	81,330,626.75	17,712,195.49	63,618,431.26	606,599.49	882,364.71	1,184,749.40	5,243,699.03	0.00	5,243,699.03	36,229,365.49	40,739,926.94	76,969,292.43	0.00								
Capital Projects		235,527,067.49	26,696,609.38	208,830,458.11	696,642.24	2,617,767.23	3,256,990.30	10,024,195.32	0.00	10,024,195.32	44,511,127.06	183,609,512.34	228,120,639.40	0.00								
LIABILITY SELF-INSURANCE	023	2,337,696.05	45,666.65	2,292,029.40	0.00	0.00	15,584.22	375,300.22	0.00	375,300.22	331,469.72	1,630,926.11	1,962,395.83	0.00								
EMPLOYEE BENEFITS SLF-INS	024	12,192,983.39	33,622.50	12,159,360.89	4,095,258.40	16,531,141.39	8,282,095.20	20,940,652.68	0.00	20,940,652.68	0.00	7,783,472.10	7,783,472.10	0.00								
Self Insurance		14,530,679.44	79,289.15	14,451,390.29	4,095,258.40	16,531,141.39	8,297,679.42	21,315,952.90	0.00	21,315,952.90	331,469.72	9,414,398.21	9,745,867.93	0.00								
DISTRICT AGENCY	022	1,735,631.53	0.00	1,735,631.53	0.00	0.00	0.00	0.00	125,290.48	125,290.48	0.00	1,610,341.05	1,610,341.05	0.00								
STUDENT MANAGED ACTIVITY	200	649,041.82	229,110.93	419,930.89	16,189.54	25,846.66	26,571.37	89,064.88	(373.24)	88,691.64	214,536.40	371,660.44	586,196.84	0.00								
Agency		2,384,673.35	229,110.93	2,155,562.42	16,189.54	25,846.66	26,571.37	89,064.88	124,917.24	213,982.12	214,536.40	1,982,001.49	2,196,537.89	0.00								
Report Total		412,211,832.67	66,515,972.58	345,695,860.09	59,185,185.31	300,579,346.94	83,852,635.00	257,383,072.37	83,758.01	257,466,830.38	110,019,595.25	345,304,753.98	455,324,349.23	0.00								