



Department of Finance

# Fiscal Year 2017 Financial Status Report

As of October 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 October 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 \$734,470,976 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	\$ 2,162,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,450,203
State	37,002,537	56,215,762	37,326,452	47,078,638	-	-	-	-	-	-	-	-	177,623,388
Federal	475,536	274,452	22,717	39,868	-	-	-	-	-	-	-	-	812,572
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>49,281,272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286,443,164</b>
<b>Expenditures</b>													
Salaries	\$ 35,561,998	\$ 24,108,641	\$ 25,625,524	\$ 25,911,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,207,184
Benefits	9,783,574	11,009,492	7,266,653	9,981,380	-	-	-	-	-	-	-	-	38,041,099
Purchase Services	18,421,550	23,402,679	20,469,319	20,001,415	-	-	-	-	-	-	-	-	82,294,962
Materials & Supplies	(226,273)	1,207,148	1,502,203	4,103,374	-	-	-	-	-	-	-	-	6,586,452
Capital Outlay	112,382	442,255	477,872	302,555	-	-	-	-	-	-	-	-	1,335,064
Other Objects	587,736	2,966,161	82,159	252,633	-	-	-	-	-	-	-	-	3,888,690
<b>Total Expenditures</b>	<b>64,240,966</b>	<b>63,136,377</b>	<b>55,423,730</b>	<b>60,552,377</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243,353,450</b>
<b>Net Change in Cash</b>	<b>25,957,090</b>	<b>40,872,832</b>	<b>(12,469,103)</b>	<b>(11,271,105)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,089,714</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 October 31, 2016 the District has received revenue in the amount of \$286,443,164. The District will need to collect another \$414,802,185 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	\$ 93,788,873 (a)		(83,819,089.07)
State Foundation	464,022,126	167,231,707 (b)		(296,790,419)
Property Tax				
Homestead &				
Rollbacks	14,684,098	8,820,999		(5,863,099)
CAT Tax	115,990	-		(115,990)
Interest	1,000,000	582,404		(417,596)
Medicaid	5,530,612	729,578		(4,801,034)
CEAP	9,468,700	2,641,625		(6,827,075)
Advances-In	4,557,000	4,557,000		-
Casino Receipts	1,918,554	1,570,683		(347,871)
Other Revenues	22,340,307	6,520,296		(15,820,011)
<b>Total Revenues</b>	<u>701,245,349</u>	<u>286,443,164</u>		<u>(414,802,185.05)</u>

#### Notes

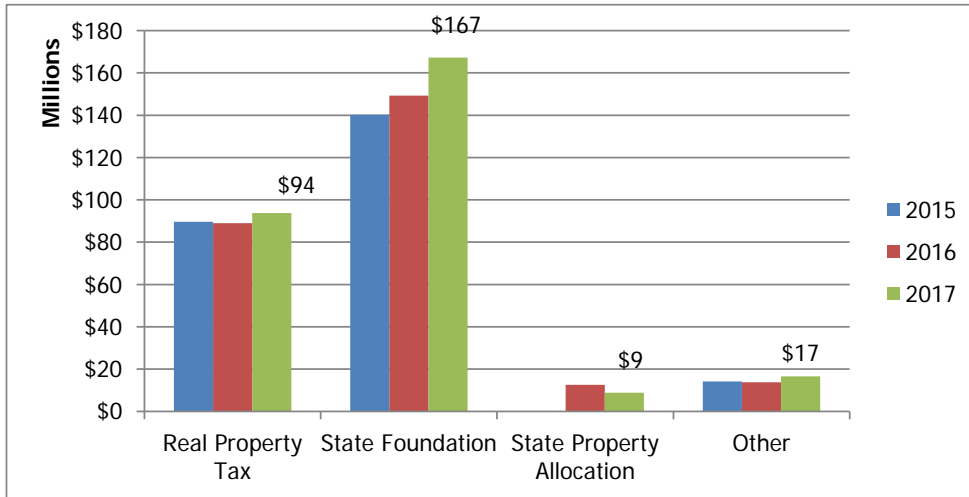
- (a) The District received \$200,603,977 in general real property taxes in FY16 and is forecasting \$177,607,962 in FY17. Through October 31, 2016, the District has received \$93,788,873 in general property taxes.
- (b) The District will receive state funding in FY17 based on HB 64.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

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

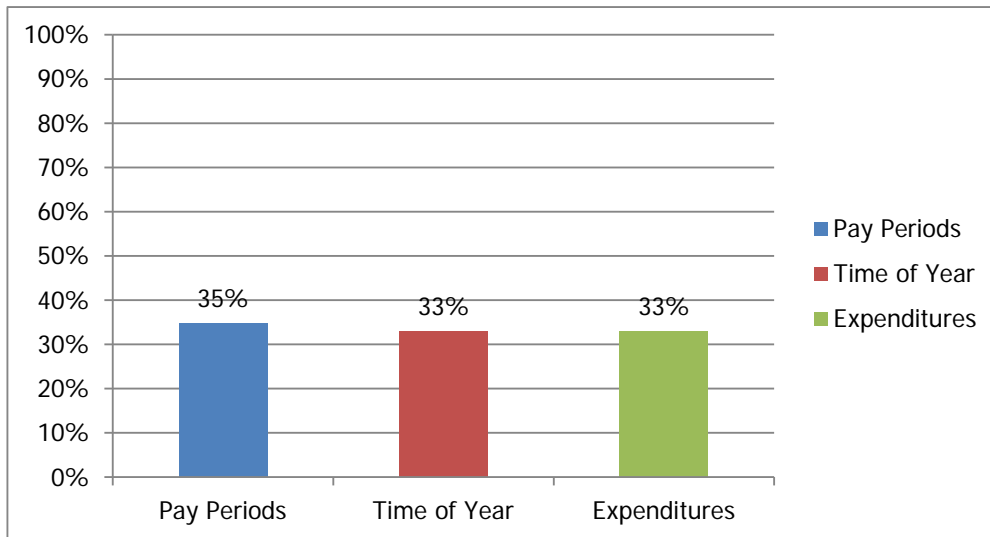
## MONTHLY FINANCIAL STATUS REPORT

### 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 October 31, 2016.

Through October 31, 2016 the District has expended \$243,353,450 and has outstanding encumbrances of \$34,895,574. This total of \$278,249,024 reflects 33.00% 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 four months, or 33.33%, of the fiscal year. Secondly, 9 of the 26, or 34.62%, of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3: Encumbrance/Expenditure Level Through October



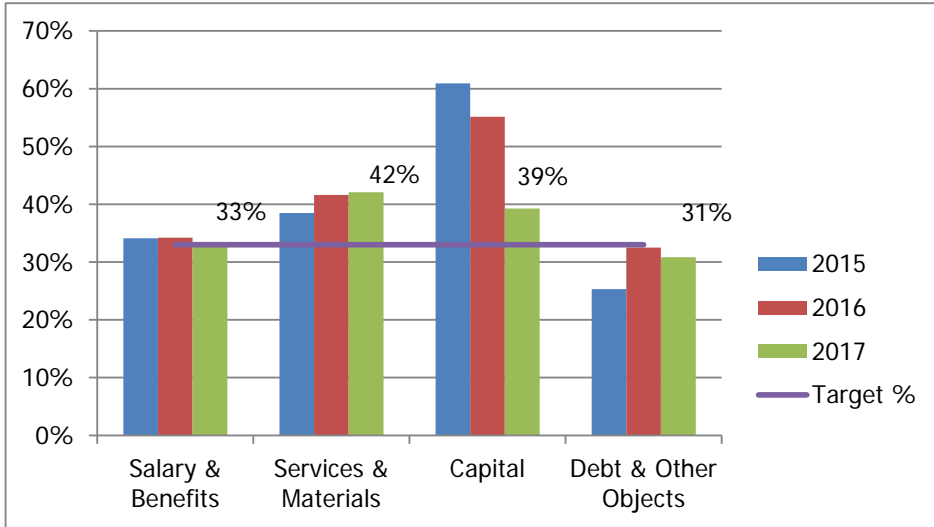
Overall, the District's encumbrance/expenditure level through October is on target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which related specifically to school opening activities.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

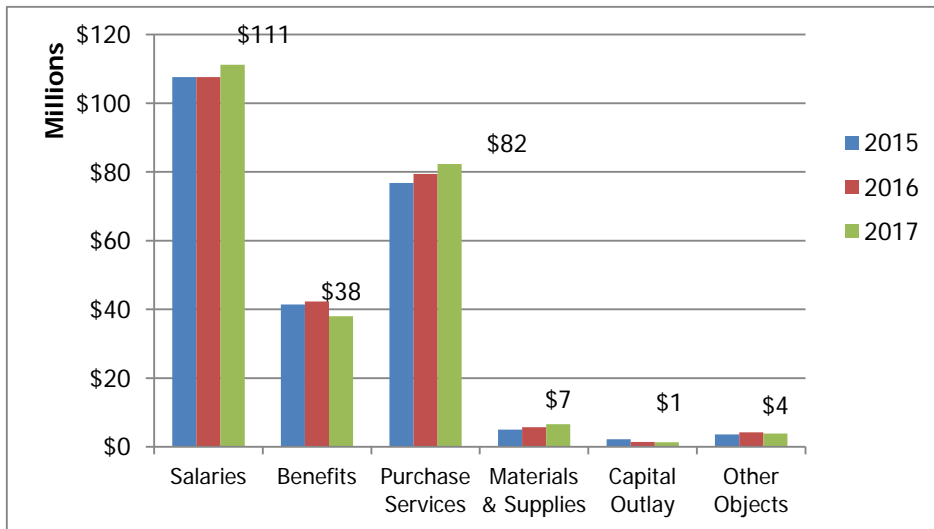
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the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

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



Target percent of 33.33% 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

## 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. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$13 million in October which is higher than the \$12.8 million average in September. Fringe benefits are slightly below 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 42% 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 39% 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 October 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

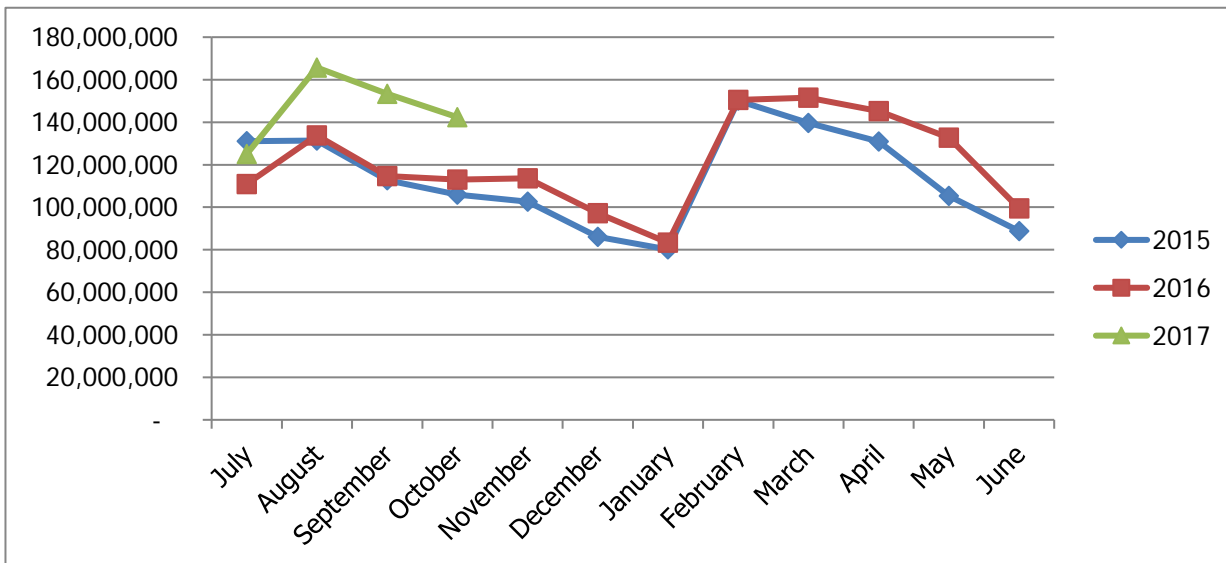
## MONTHLY FINANCIAL STATUS REPORT

### Cash Balances

The cash balance as of October 31, 2016 is \$142,326,953. The unencumbered balance as of October 31, 2016 is \$107,431,379. See below for details.

	FY '17
Beginning Cash Balance	\$ 98,886,923
Total Revenues	286,443,164
Total Expenses	243,353,450
Revenue over Expenses	43,089,714
Total Payables	350,316
Ending Cash Balance	142,326,953
Encumbrances/Reserves	34,895,574
Unencumbered Balance	<u>\$ 107,431,379</u>

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





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

C C L O S E D	VENDOR		P/O		GROSS	TOTAL						REQUISITION
	NUMBER	VENDOR NAME	NUMBER	PODATE	P/O TOTAL	PAID TO DATE	FUND	SCC	FUNC	OBJ	OPU	NUMBER
C	16411	STEPS BEHAVOIRAL CONSULTING	507900	10/3/2016	35000.00	35000.00	001	0370	1290	479	001	2016-7101B
	16875	BYTESPEED LLC	5619	10/4/2016	33108.00	.00	524	6140	1310	525	001	2016-7317B
C	17789	HAMILTON CITY SCHOOL DISTRIC	507932	10/4/2016	37500.00	37500.00	001	0370	1290	479	001	2015-5746B
	7038	VISTA HIGHER LEARNING	508034	10/5/2016	32110.60	.00	401	3481	3260	520	752	2016-7385A
C	173432	CHANNING L BETE CO INC	5627	10/6/2016	31767.02	31767.02	007	7568	2212	519	001	2016-7324A
	12475	TIME WARNER CABLE DIV. OF TIM	508204	10/6/2016	35000.00	8431.59	001	0373	2960	419	001	206-7297C
C	17757	EQUEST, LLC	5643	10/7/2016	29520.00	29520.00	001	0210	2941	419	001	2016-7353C
	987126	WINDOWS ON THE RIVER	5649	10/7/2016	40000.00	11718.00	007	7892	1990	419	001	2016-7359C
C	15387	BAUMAN ORCHARDS INC.	508437	10/11/2016	45581.00	45581.00	006	1380	3120	565	170	2016-7076A
	14255	CROSS THREAD SOLUTIONS LLC	508547	10/12/2016	35000.00	17372.88	001	0226	1251	411	099	2016-6660C
	578606	IDENTIPHOTO COMPANY LTD	5653	10/13/2016	31000.00	.00	001	0369	2890	419	001	2016-7365C
	15705	AGM ENERGY SERVICES, LLC	508699	10/13/2016	39801.00	.00	034	1298	2720	423	572	R20143997B
	585278	JOSHEN PAPER & PACKAGING	508927	10/17/2016	30000.00	28273.70	001	0196	2720	570	001	2016-7079B
	16894	EMPLOYMENT SPECIALISTS	5657	10/19/2016	50000.00	11093.68	001	0208	2920	419	001	2016-7375C
	14545	DUKE & ROCKIES DELIVERY SVC	5658	10/19/2016	50000.00	2500.00	001	0208	2920	419	001	2016-7376C
C	17835	FALLS CHRYSLER JEEP DODGE	509172	10/20/2016	44239.00	44239.00	001	0196	2720	650	001	2016-2235B
C	16875	BYTESPEED LLC	509219	10/21/2016	43660.00	43660.00	001	0374	2960	644	001	2016-6904A
	15387	BAUMAN ORCHARDS INC.	509223	10/21/2016	37050.00	.00	006	1380	3120	565	170	2016-7076A
	8375	PROGRESSIVE ARTS ALLIANCE	509250	10/24/2016	30000.00	.00	001	0248	1110	419	396	
	551494	PEARSON ASSESSMENTS	509349	10/25/2016	30000.00	.00	516	5829	2142	525	001	2016-7343B
	17720	CENTER FOR RESPONSIVE SCHO	509442	10/26/2016	40575.00	.00	001	0640	2411	419	001	2016-7251A
	14504	LIQUID SYNERGY, INC.	509527	10/26/2016	35000.00	.00	001	0248	2213	434	135	
	14188	COMPLETE WASTE DISPOSAL CO	5669	10/31/2016	30000.00	.00	001	0196	2720	423	001	2016-7398C

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	204,977,729.41	.00	17,739,151.85	76,949,179.46	128,028,549.95	37.54	.00
112 TEMP CERT-SALARY/WAGES	8,625,560.62	.00	971,360.92	2,001,869.79	6,623,690.83	23.21	.00
113 SUPPL CERT-SALARY/WAGES	10,054,977.91	.00	236,884.29	2,500,986.43	7,553,991.48	24.87	.00
116 TEMP CERT NON-CONTRIBUTE	341,454.24	.00	33,927.54	64,549.48	276,904.76	18.90	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	84,277.19	623,102.14	123,102.14-	124.62	.00
141 NONCERT REGULAR SAL/WAGES	85,526,024.95	.00	6,082,138.57	26,027,073.95	59,498,951.00	30.43	.00
142 NONCERT TEMP SALARY/WAGES	806,915.43	.00	124,443.14	352,831.26	454,084.17	43.73	.00
143 NONCERT SUPPL SALARY/WAGE	149,586.57	.00	43,895.38	66,847.51	82,739.06	44.69	.00
144 NONCERT OVERTIME SAL/WAGE	3,590,796.00	.00	488,638.55	1,360,038.34	2,230,757.66	37.88	.00
146 NONCERT TEMP NON-CONTRIBU	316,275.96	.00	20,973.54	92,132.01	224,143.95	29.13	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	70,832.91	937,551.01	437,551.01-	187.51	.00
172 STUDENT WORKERS	508,790.13	.00	14,496.29	231,022.51	277,767.62	45.41	.00
<b>Object 1XX Total</b>	<b>315,898,111.22</b>	<b>.00</b>	<b>25,911,020.17</b>	<b>111,207,183.89</b>	<b>204,690,927.33</b>	<b>35.20</b>	<b>.00</b>
211 STRS-EMPLOYER'S SHARE	31,731,878.71	.00	2,698,047.16	10,253,763.44	21,478,115.27	32.31	.00
221 SERS-EMPLOYER'S SHARE	12,821,973.57	.00	994,396.39	3,916,942.34	8,905,031.23	30.55	.00
241 CERT MEDICAL/HOSPITAL	48,200,329.10	.00	3,839,539.61	14,167,189.52	34,033,139.58	29.39	.00
242 CERT LIFE INSURANCE	6,425.25	.00	1,606.75	6,427.00	1.75-	100.03	.00
244 CERT VISION INSURANCE	304,820.77	.00	20,467.67	140,729.67	164,091.10	46.17	.00
249 CERT OTHER INSURANCE BENEF	3,293,212.02	.00	263,597.18	1,153,380.27	2,139,831.75	35.02	.00
251 NONCERT MEDICAL/HOSPITAL	34,019,401.00	.00	2,075,187.70	7,146,024.01	26,873,376.99	21.01	.00
252 NONCERT LIFE INSURANCE	12,434.25	.00	1,606.75	6,427.00	6,007.25	51.69	.00
254 NONCERT VISION INSURANCE	210,646.39	.00	12,910.78	90,542.22	120,104.17	42.98	.00
259 NONCERT OTHER INSUR BENEF	1,325,629.70	.00	96,470.26	415,568.30	910,061.40	31.35	.00
261 CERTIFIED WORKERS COMP	2,790,481.35	2,916.65	31,692.25-	182,520.12-	2,970,084.82	6.44-	8,749.96
262 NONCERT WORKERS COMP	1,122,338.01	.00	22,190.80-	95,338.87-	1,217,676.88	8.49-	90,156.89
281 CERT UNEMPLOYMENT INSUR	316,049.34	4,000.00	.00	77,438.35	234,610.99	25.77	20,000.00
282 NONCERT UNEMPLOY INSUR	96,707.91	.00	.00	32,719.19	63,988.72	33.83	.00
291 CERT OTHER RETIRE/INSUR	4,153,179.00	10,930.08	31,432.79	911,806.21	3,230,442.71	22.22	.00
<b>Object 2XX Total</b>	<b>140,405,506.37</b>	<b>17,846.73</b>	<b>9,981,379.99</b>	<b>38,041,098.53</b>	<b>102,346,561.11</b>	<b>27.11</b>	<b>118,906.85</b>
400 PURCHASED SERVICES	42,700.00	.00	.00	.00	42,700.00	.00	.00
411 INSTRUCTION SERVICES	2,458,768.27	218,804.12	17,372.88	30,230.68	2,209,733.47	10.13	79,375.13
412 INSTRUCTIONAL IMPROVEMENT	446,367.08	156,447.97	151,158.10	238,110.12	51,808.99	88.39	542,056.41
413 HEALTH SERVICES	616,392.80	106,811.18	20,435.00	130,809.78	378,771.84	38.55	153,566.03
415 MANAGEMENT SERVICES	367,129.71	56,126.13	13,725.00	38,967.54	272,036.04	25.90	110,487.25
416 DATA PROCESSING SERVICES	200,933.37	10,744.77	.00	.00	190,188.60	5.35	17,033.37
417 STATISTICAL SERVICES	539,994.44	136,199.90	44,863.00	196,521.37	207,273.17	61.62	266,106.22
418 PROFESSIONAL/LEGAL SVCS	3,669,029.87	1,756,420.71	10,999.00	610,091.93	1,302,517.23	64.50	707,893.38
419 OTHER PROF/TECH SERVICES	31,137,262.90	16,166,594.39	2,162,822.63	8,906,405.06	6,064,263.45	80.52	7,132,956.08
422 GARBAGE REMOVAL/CLEANING	144,932.34	432.34	22,547.06	68,074.88	76,425.12	47.27	432.34
423 REPAIRS/MAINTENANCE SVCS	2,979,911.25	1,557,348.56	95,937.27	467,089.00	955,473.69	67.94	870,404.01
425 RENTALS	3,617,903.35	1,633,025.71	246,736.00	1,067,433.45	917,444.19	74.64	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	27,211.81	10,449.70	67,058.34	17,250.00	84.53	4,270.15
431 CERTIFIED TRAVEL REIMB	357,791.33	42,702.57	11,112.41	29,066.71	286,022.05	20.06	32,307.02
432 CERT MEETING EXPENSE	945,273.96	384,035.11	26,041.37	117,235.24	444,003.61	53.03	559,741.56
433 NONCERT TRAVEL REIMBURSE	417,698.93	47,977.82	21,458.88	83,442.92	286,278.19	31.46	25,728.12
434 NONCERT MEETING EXPENSE	504,644.24	129,837.44	11,962.59	80,388.96	294,417.84	41.66	108,351.72

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
439 OTHER TRAVEL/MTG EXPENSE	65,864.16	22,049.50	13,038.40	30,097.98	13,716.68	79.17	48,262.12
441 TELEPHONE SERVICE	1,758,742.37	333,341.16	876.47	105,747.19	1,319,654.02	24.97	435,268.62
443 POSTAGE	373,884.88	1,191.24	8,213.70	37,067.86	335,625.78	10.23	22,791.00
445 MAIL/MESSENGER SERVICE	107,513.62	78,572.62	.00	18,441.00	10,500.00	90.23	39,189.84
446 ADVERTISING	394,470.13	52,288.99	23,224.36	98,292.54	243,888.60	38.17	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	1,423,668.94	3,818,671.19	5,723,093.81	40.02	.00
452 WATER AND SEWAGE	1,791,065.00	.00	106,353.60	660,251.51	1,130,813.49	36.86	.00
453 GAS	1,303,620.00	.00	38,227.14	188,543.70	1,115,076.30	14.46	.00
459 DISTR COPIER PROGRAM	789,115.60	611,370.34	69,895.85	156,445.26	21,300.00	97.30	243,552.98
461 PRINTING AND BINDING	296,880.48	29,912.43	11,239.02	100,135.10	166,832.95	43.80	52,028.09
462 CONTRACTED FOOD SERVICES	267,496.72	49,126.99	13,877.90	67,482.05	150,887.68	43.59	59,886.03
469 OTHER CRAFT/TRADE SVCS	9,800.00	67.50	.00	.00	9,732.50	.69	.00
471 TUITION PAID-OTHER OH DIS	3,704,700.00	.00	351,144.36	1,849,496.89	1,855,203.11	49.92	.00
474 EXCESS COSTS	3,899,700.00	.00	208,694.28	832,516.32	3,067,183.68	21.35	.00
475 SPEC ED-IN DISTRICT-PYMNT	12,846,001.30	43,251.20	397,403.25	2,106,794.57	10,695,955.53	16.74	173,201.30
477 OPEN ENROLLMNT-IN DISTRICT	2,946,300.00	.00	254,175.76	1,015,521.73	1,930,778.27	34.47	.00
478 COMMUNITY SCHL-INDISTRICT	133,676,050.00	.00	10,947,014.61	44,422,250.99	89,253,799.01	33.23	.00
479 OTHER TUITION PAYMENTS	19,813,869.40	193,143.58	2,152,019.90	7,251,887.40	12,368,838.42	37.57	357,540.36
481 STU TRANSP-OTHER OH DISTR	10,510,569.23	3,674,134.14	824,675.48	6,796,455.09	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	2,278,107.72	681,530.91	290,050.93	606,725.11	989,851.70	56.55	247,807.07
499 Other Purchased Services	87,242.75	79.65	.00	463.10	86,700.00	.62	542.75
<b>Object 4XX Total</b>	<b>257,750,588.35</b>	<b>28,204,704.03</b>	<b>20,001,414.84</b>	<b>82,294,962.16</b>	<b>147,250,922.16</b>	<b>42.87</b>	<b>13,202,937.90</b>
511 INSTRUCTIONAL SUPPLIES	6,294,294.89	1,290,781.60	204,273.87	517,132.62	4,486,380.67	28.72	1,416,490.22
512 OFFICE SUPPLIES	1,853,679.04	368,652.33	112,571.58	558,547.32	926,479.39	50.02	432,352.46
514 HEALTH/HYGIENE SUPPLIES	103,964.67	53,263.13	1,597.45	5,530.73	45,170.81	56.55	3,589.52
516 SOFTWARE MATERIALS	672,003.62	14,138.50	5,700.00	469,996.69	187,868.43	72.04	464,363.56
519 OTHER GENERAL SUPPLIES	819,556.60	109,484.91	63,224.75	213,897.97	496,173.72	39.46	132,628.58
521 NEW TEXTBOOKS	3,799,742.75	338,314.10	2,556,467.60	3,193,821.49	267,607.16	92.96	215,385.69
524 SUPPLEMENTAL TEXTBOOKS	135,148.39	179,357.64	46,982.95	293,785.98	249,576.73	84.67	98,741.29
525 ELECTRONIC MATERIALS	435,789.33	215,912.72	7,399.00	28,322.17	191,554.44	56.04	15,422.28
529 OTHER TEXTBOOKS	1,117,555.49	53,948.98	926,107.39	971,287.37	92,319.14	91.74	6,982.44
531 NEW LIBRARY BOOKS	213,305.73	38,427.69	6,668.43	18,235.34	156,642.70	26.56	49,059.23
541 NEWSPAPERS	900.00	.00	.00	246.26	653.74	27.36	.00
542 PERIODICALS	42,731.24	1,040.98	608.07	1,754.71	39,935.55	6.54	2,160.92
543 DVDS,CDS AND VIDEOS	31,697.46	13.46	.00	469.00	31,215.00	1.52	201.09
546 ELEC SUBSCRIPTION SERVICE	15,986.33	737.33	1,579.50	13,219.00	2,030.00	87.30	13,956.33
569 OTHER	546,190.00	266,796.74	25,299.59	145,257.34	134,135.92	75.44	33,155.93
570 SUP/MATL OPER/MAINT/REPAI	1,267,664.46	268,278.09	31,681.16	253,418.28	745,968.09	41.15	313,848.42
571 LAND	216,499.15	117,893.84	19,133.66	64,092.76	34,512.55	84.06	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	661,021.25	77,594.05	269,809.04	83,385.45	91.78	214,706.26
582 FUEL	1,804,040.53	1,523,556.31	16,484.73	155,199.55	125,284.67	93.06	241,652.39
<b>Object 5XX Total</b>	<b>20,394,715.42</b>	<b>5,501,619.60</b>	<b>4,103,373.78</b>	<b>6,586,451.66</b>	<b>8,306,644.16</b>	<b>59.27</b>	<b>3,699,845.76</b>
640 CAPITAL EQUIPMENT	42,850.00	8,246.78	3,783.00	7,488.00	27,115.22	36.72	358.84
644 TECHNICAL EQUIPMENT	5,483,554.86	876,220.77	252,832.97	1,279,717.43	3,327,616.66	39.32	1,411,069.58

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
645 CAPITALIZED EQUIPMENT	93,020.00	37,505.00	1,700.00	3,620.00	51,895.00	44.21	1,920.00
650 VEHICLES	342,132.50	92,528.65	44,239.00	44,239.00	205,364.85	39.98	28,182.50
690 OTHER CAPITAL OUTLAY	22,585.00	.00	.00	.00	22,585.00	.00	.00
<b>Object 6XX Total</b>	<b>5,984,142.36</b>	<b>1,014,501.20</b>	<b>302,554.97</b>	<b>1,335,064.43</b>	<b>3,634,576.73</b>	<b>39.26</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	194,968.30	11,000.14	17,702.10	73,333.25	110,634.91	43.25	27,192.05
843 CHARGES FOR AUDIT EXAMS	152,064.70	319.80	.00	.00	151,744.90	.21	1,914.70
845 CNTY AUDITOR/TREAS FEES	2,339,800.00	.00	143,795.24	1,191,267.76	1,148,532.24	50.91	.00
847 DELINQUENT LAND TAXES	2,583,550.00	.00	15,177.49	788,983.92	1,794,566.08	30.54	.00
848 BANK CHARGES	39,195.35	2,481.35	8,574.03	15,708.92	21,005.08	46.41	295.35
849 OTHER DUES & FEES	35,275.00	3,429.00	1,960.00	14,580.00	17,266.00	51.05	12,375.00
852 ACCID INSUR-STU ACT PART	91,473.00	3,723.00	37,869.00	37,869.00	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	422.17	1,074,369.17	19,280.83	98.28	156,126.00
882 AWARDS/PRIZES FOR COMPETE	317,195.34	40,607.39	13,609.72	49,133.22	227,454.73	28.29	43,767.58
889 OTHER AWARDS & PRIZES	451,292.11	62,040.73	13,205.66	71,606.02	317,645.36	29.61	75,340.43
890 OTHER MISC EXPENDITURES	1,256.95	256.95	318.00	649.28	350.72	72.10	256.95
899 OTHER MISCELLANEOUS	24,700.05	3,356.52	.00	1,921.70	19,421.83	21.37	301.68
<b>Object 8XX Total</b>	<b>7,913,308.05</b>	<b>156,902.13</b>	<b>252,633.41</b>	<b>3,888,689.68</b>	<b>3,867,716.24</b>	<b>51.12</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>34,895,573.69</b>	<b>60,552,377.16</b>	<b>243,353,450.35</b>	<b>474,847,347.73</b>	<b>36.95</b>	<b>18,784,514.17</b>

CLEVELAND MUNICIPAL SCHOOL DISTRICT  
FUND LEDGER SUMMARY  
OCTOBER '17

As Of Date:

11/15/2016

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 OCTOBER '17	CASH BALANCE OCTOBER '17	Proof								
GENERAL	001	98,886,923.23	18,784,514.17	80,102,409.06	49,281,271.83	286,443,163.95	60,552,377.16	243,353,450.35	(350,316.34)	243,003,134.01	34,895,573.69	107,431,379.48	142,326,953.17	0.00								
General		98,886,923.23	18,784,514.17	80,102,409.06	49,281,271.83	286,443,163.95	60,552,377.16	243,353,450.35	(350,316.34)	243,003,134.01	34,895,573.69	107,431,379.48	142,326,953.17	0.00								
FOOD SERVICES	006	2,246,006.58	1,363,846.02	882,160.56	2,982,405.71	5,161,264.67	2,190,415.04	5,821,903.26	(251.11)	5,821,652.15	11,423,438.64	(9,837,819.54)	1,585,619.10	0.00								
SPECIAL TRUST	007	8,384,737.22	1,643,808.13	6,740,929.09	727,526.83	2,953,090.03	527,477.70	2,184,299.61	(2,071.97)	2,182,227.64	1,892,064.90	7,263,534.71	9,155,599.61	0.00								
PUBLIC SCHOOL SUPPORT	018	418,863.74	91,919.47	326,944.27	54,203.47	100,028.06	18,052.83	57,599.19	0.00	57,599.19	94,794.09	366,498.52	461,292.61	0.00								
OTHER GRANT	019	(111,118.20)	0.00	(111,118.20)	29,473.49	375,311.54	140,148.99	632,884.74	0.00	632,884.74	0.00	(368,691.40)	(368,691.40)	0.00								
CLASSROOM FACILITIES MTN	034	12,044,083.88	7,756,488.01	4,287,595.87	103,138.34	981,596.99	1,041,254.38	5,323,917.30	0.00	5,323,917.30	6,201,927.84	1,499,835.73	7,701,763.57	0.00								
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	194,137.77	1,927,141.61	2,981.35	1,735,985.19	0.00	1,735,985.19	140,905.98	50,250.44	191,156.42	0.00								
ATHLETIC FUND	300	189,827.60	47,986.04	141,841.56	14,684.45	41,016.69	6,211.84	36,455.28	0.00	36,455.28	55,815.57	138,573.44	194,389.01	0.00								
AUXILIARY SVCS (NPSS)	401	2,917,803.82	1,211,298.52	1,706,505.30	1,693.36	2,213,417.88	407,386.25	1,774,995.27	(155.00)	1,774,840.27	1,973,958.54	1,382,422.89	3,356,381.43	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)	61,946.10	318,909.81	36,880.80	164,394.05	0.00	164,394.05	0.00	(13,192.82)	(13,192.82)	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)	1,020.41	11,940.21	0.00	11,020.41	0.00	11,020.41	0.00	0.00	0.00	0.00								
ALTERNATIVE SCHOOLS	463	(31,809.01)	9,037.97	(40,846.98)	29,444.34	125,827.67	29,251.74	98,208.66	0.00	98,208.66	26,644.84	(30,834.84)	(4,190.00)	0.00								
MISC STATE GRANTS	499	516,936.36	174,225.24	342,711.12	909,518.22	1,037,476.91	7,634.09	1,089,939.88	0.00	1,089,939.88	4,308.46	460,164.93	464,473.39	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)	670,859.78	6,867,332.91	815,882.49	9,928,163.72	(194.21)	9,927,969.51	272,990.80	(2,065,136.87)	(1,792,146.07)	0.00								
CARL D PERKINS VOC ED ACT	524	(89,158.58)	303,855.02	(393,013.60)	58,852.90	922,276.63	70,355.55	779,277.73	(3,498.00)	775,779.73	641,111.14	(583,772.82)	57,338.32	0.00								
TITLE I - SI SUBSIDY A	536	(1,174,592.47)	0.00	(1,174,592.47)	236,767.94	2,175,676.59	289,062.31	1,288,395.15	0.00	1,288,395.15	0.00	(287,311.03)	(287,311.03)	0.00								
TITLE I - SI SUBSIDY G	537	342,430.62	750,740.32	(408,309.70)	379,576.27	1,636,670.15	197,615.04	2,182,415.55	(3,710.47)	2,178,705.08	257,133.38	(456,737.69)	(199,604.31)	0.00								
BILINGUAL EDUCATION PROG	551	34,268.81	17,034.91	17,233.90	27,035.09	311,183.25	30,043.22	335,467.60	0.00	335,467.60	14,164.20	(4,179.74)	9,984.46	0.00								
TRANSITION FOR REFUGEE	571	517.68	0.00	517.68	0.00	0.00	0.00	52,882.35	0.00	52,882.35	0.00	(52,364.67)	(52,364.67)	0.00								
TITLE I	572	1,676,818.74	3,926,400.09	(2,249,581.35)	3,314,071.99	15,920,235.98	2,293,770.68	16,187,302.53	17,222.58	16,204,525.11	2,109,709.61	(717,180.00)	1,392,529.61	0.00								
EHA PSCHL HAND GRANTS	587	(7,993.84)	23,531.22	(31,525.06)	12,995.77	198,643.99	14,186.01	214,350.27	0.00	214,350.27	7,194.81	(30,894.93)	(23,700.12)	0.00								
TITLE II-A	590	(588,273.95)	32,120.36	(620,394.31)	1,835.00	1,484,171.15	20,852.00	980,048.90	0.00	980,048.90	33,945.53	(118,097.23)	(84,151.70)	0.00								
MISC FEDERAL GRANTS	599	453,899.72	151,919.07	301,980.65	82,625.93	259,583.61	77,693.44	307,063.96	(9,018.68)	298,045.28	199,978.42	215,459.63	415,438.05	0.00								
Special Revenue		28,908,112.22	20,726,448.95	8,181,663.27	9,893,813.16	45,022,796.33	8,217,155.75	51,191,014.38	(1,676.86)	51,189,337.52	25,350,086.75	(2,608,515.72)	22,741,571.03	0.00								
BOND RETIREMENT	002	31,974,376.94	0.00	31,974,376.94	713,987.45	9,827,703.82	11,498.28	190,425.73	0.00	190,425.73	0.00	41,611,655.03	41,611,655.03	0.00								
Debt Service		31,974,376.94	0.00	31,974,376.94	713,987.45	9,827,703.82	11,498.28	190,425.73	0.00	190,425.73	0.00	41,611,655.03	41,611,655.03	0.00								
PERMANENT IMPROVEMENT	003	154,196,440.74	8,984,413.89	145,212,026.85	108,796.53	1,844,199.05	699,452.04	5,479,948.33	0.00	5,479,948.33	11,140,154.77	139,420,536.69	150,560,691.46	0.00								
CLASSROOM FACILITIES	010	81,330,626.75	17,712,195.49	63,618,431.26	360.63	882,725.34	815,678.91	6,059,377.94	0.00	6,059,377.94	35,014,773.02	41,139,201.13	76,153,974.15	0.00								
Capital Projects		235,527,067.49	26,696,609.38	208,830,458.11	109,157.16	2,726,924.39	1,515,130.95	11,539,326.27	0.00	11,539,326.27	46,154,927.79	180,559,737.82	226,714,665.61	0.00								
LIABILITY SELF-INSURANCE	023	2,337,696.05	45,666.65	2,292,029.40	0.00	0.00	10,010.54	385,310.76	0.00	385,310.76	318,928.22	1,633,457.07	1,952,385.29	0.00								
EMPLOYEE BENEFITS SLF-INS	024	12,192,983.39	33,622.50	12,159,360.89	7,626,416.82	24,157,558.21	5,896,379.96	26,837,032.64	0.00	26,837,032.64	0.00	9,513,508.96	9,513,508.96	0.00								
Self Insurance		14,530,679.44	79,289.15	14,451,390.29	7,626,416.82	24,157,558.21	5,906,390.50	27,222,343.40	0.00	27,222,343.40	318,928.22	11,146,966.03	11,465,894.25	0.00								
DISTRICT AGENCY	022	1,735,631.53	0.00	1,735,631.53	0.00	0.00	0.00	0.00	94,216.78	94,216.78	0.00	1,641,414.75	1,641,414.75	0.00								
STUDENT MANAGED ACTIVITY	200	649,041.82	229,110.93	419,930.89	56,278.54	82,125.20	35,898.69	124,963.57	0.00	124,963.57	204,388.07	401,815.38	606,203.45	0.00								
Agency		2,384,673.35	229,110.93	2,155,562.42	56,278.54	82,125.20	35,898.69	124,963.57	94,216.78	219,180.35	204,388.07	2,043,230.13	2,247,618.20	0.00								
Report Total		412,211,832.67	66,515,972.58	345,695,860.09	67,680,924.96	368,260,271.90	76,238,451.33	333,621,523.70	(257,776.42)	333,363,747.28	106,923,904.52	340,184,452.77	447,108,357.29	0.00								