



Department of Finance

# Fiscal Year 2017 Financial Status Report

As of November 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 November 30, 2016. The total revenues forecasted in the October five year forecast were \$732,315,387 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	\$ 2,235,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,686,116
State	37,002,537	56,215,762	37,326,452	47,078,638	39,953,351	-	-	-	-	-	-	-	217,576,739
Federal	475,536	274,452	22,717	39,868	11,558	-	-	-	-	-	-	-	824,130
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>42,200,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>328,643,986</b>
<b>Expenditures</b>													
Salaries	\$ 35,561,998	\$ 24,108,641	\$ 25,625,524	\$ 25,911,020	\$ 26,125,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,332,782
Benefits	9,783,574	11,009,492	7,266,653	9,981,380	10,070,795	-	-	-	-	-	-	-	48,111,894
Purchase Services	18,421,550	23,402,679	20,469,319	20,001,415	20,106,713	-	-	-	-	-	-	-	102,401,675
Materials & Supplies	(226,273)	1,207,148	1,502,203	4,103,374	709,096	-	-	-	-	-	-	-	7,295,547
Capital Outlay	112,382	442,255	477,872	302,555	151,629	-	-	-	-	-	-	-	1,486,693
Other Objects	587,736	2,966,161	82,159	252,633	35,538	-	-	-	-	-	-	-	3,924,228
<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>57,199,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,552,819</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>(14,998,547)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,091,167</b>

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

### Revenue Summary

The Cleveland Metropolitan School District is forecasting \$732,315,387 in revenue within the General Fund for the 2017 fiscal year as shown on Figure 1. As of November 30, 2016 the District has received revenue in the amount of \$328,643,986. The District will need to collect another \$403,671,401 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	\$ 208,678,000	\$ 93,788,873 (a)		(114,889,127.07)
State Foundation	464,022,126	206,437,513 (b)		(257,584,613)
Property Tax				
Homestead &				
Rollbacks	14,684,098	8,820,999		(5,863,099)
CAT Tax	115,990	747,545		631,555
Interest	1,000,000	774,802		(225,198)
Medicaid	5,530,612	729,578		(4,801,034)
CEAP	9,468,700	3,972,861		(5,495,839)
Advances-In	4,557,000	4,557,000		-
Casino Receipts	1,918,554	1,570,683		(347,871)
Other Revenues	22,340,307	7,244,132		(15,096,175)
<b>Total Revenues</b>	<u>732,315,387</u>	<u>328,643,986</u>		<u>(403,671,401.33)</u>

#### Notes

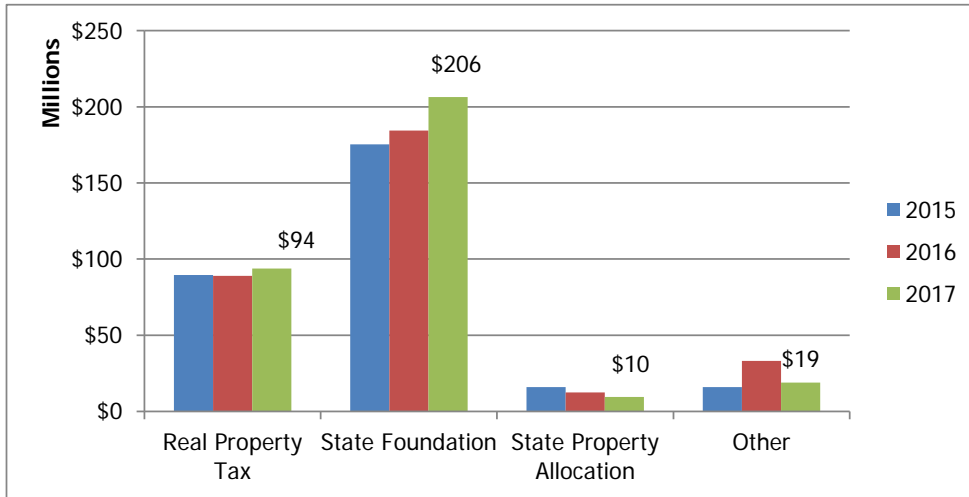
- (a) The District received \$200,603,977 in general real property taxes in FY16 and is forecasting \$208,678,000 in FY17. Through October 31, 2016, the District has received \$93,637,098 in general property taxes.
- (a) On November 8th, 2016, voters passed issue 108 renewing a levy that increases forecasted property tax revenue from \$177,607,962 to \$208,678,000.
- (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 November. 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

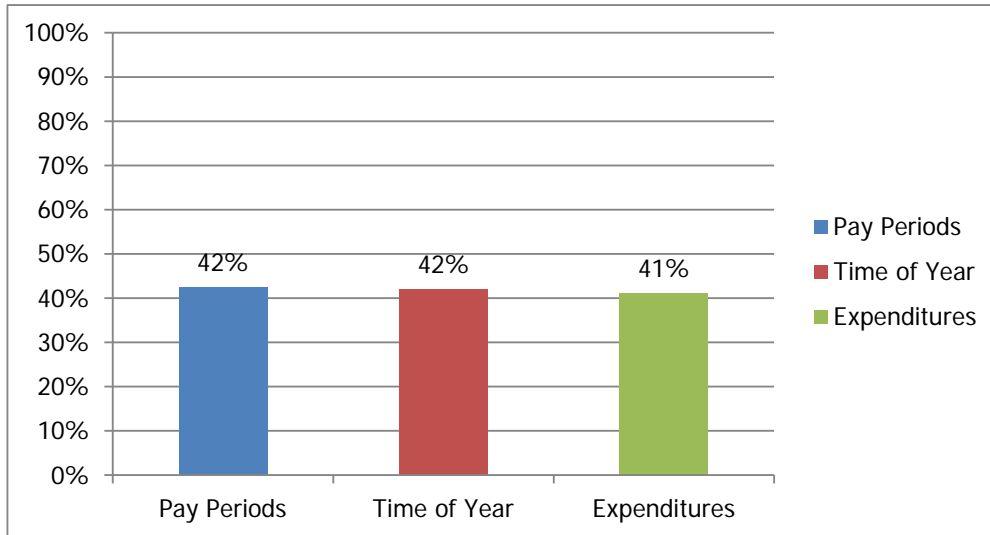
## MONTHLY FINANCIAL STATUS REPORT

### 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 November 30, 2016.

Through November 30, 2016 the District has expended \$300,552,819 and has outstanding encumbrances of \$32,577,113. This total of \$333,129,932 reflects 41.00% 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 five months, or 41.67%, of the fiscal year. Secondly, 11 of the 26, or 42.31%, of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3: Encumbrance/Expenditure Level Through November



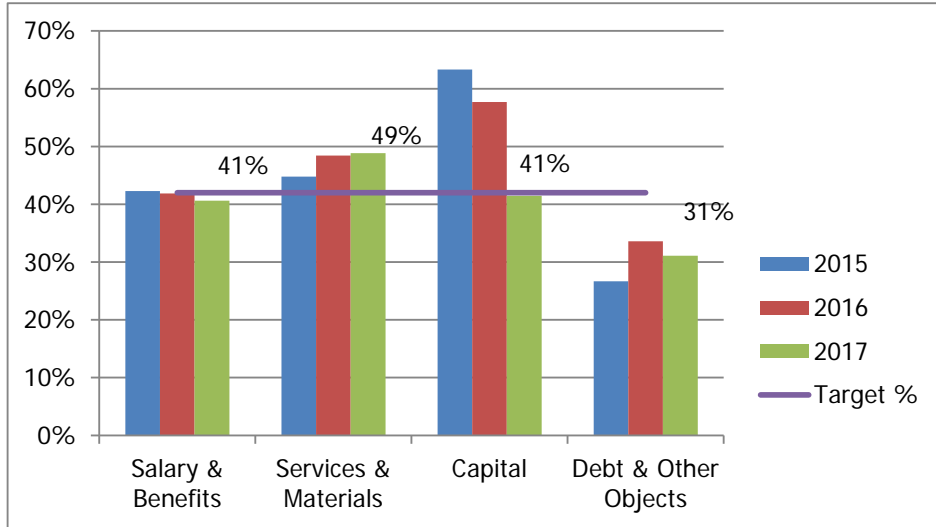
Overall, the District's encumbrance/expenditure level through November is trending below target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which related specifically to school opening activities.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

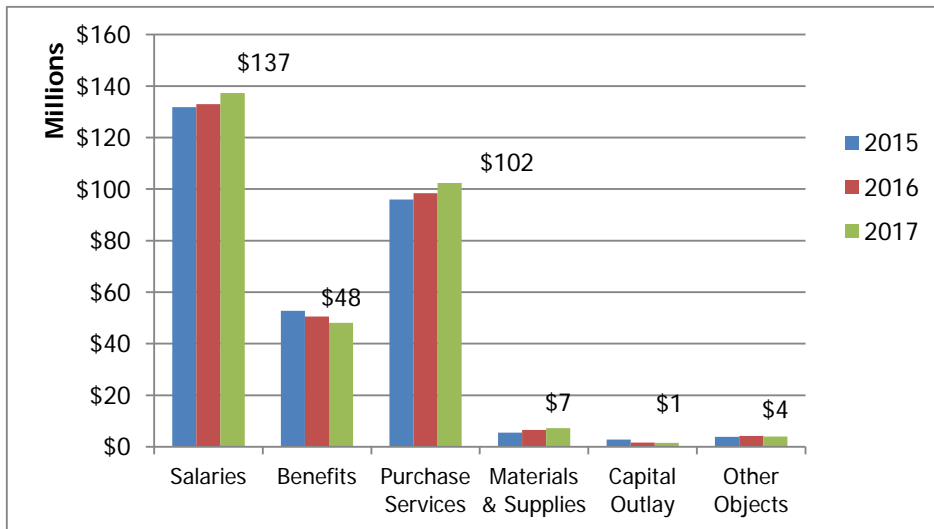
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the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

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



Target percent of 41.67% 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 slightly below 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 \$13.1 million in November which is slightly higher than the \$13 million average in October. 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 49% 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 41% 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 November 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

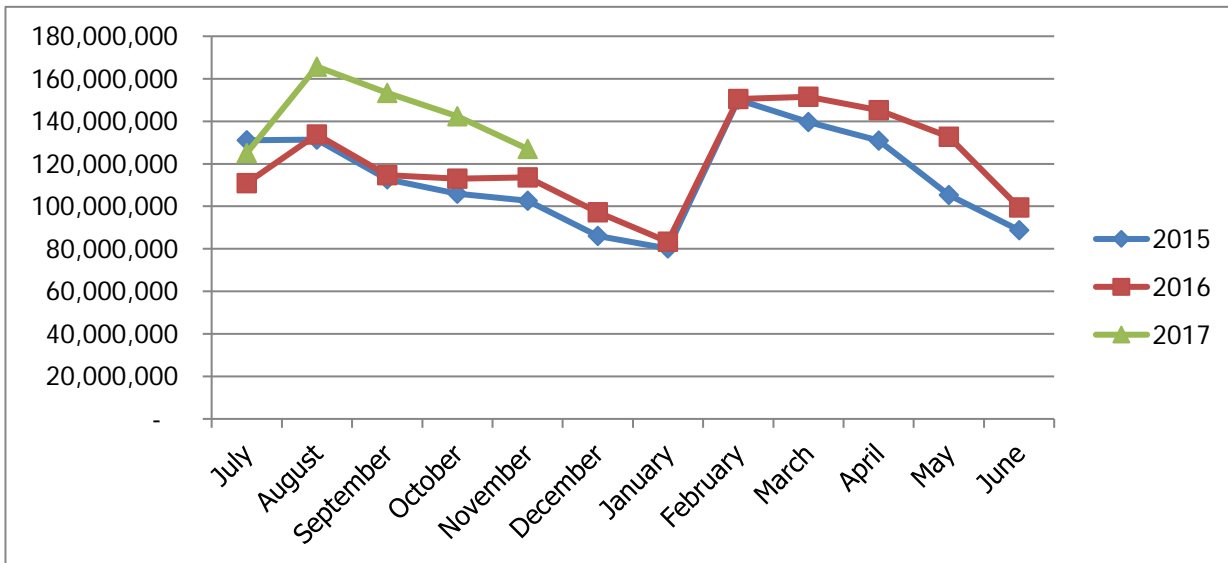
## MONTHLY FINANCIAL STATUS REPORT

### Cash Balances

The cash balance as of November 30, 2016 is \$126,978,090. The unencumbered balance as of November 30, 2016 is \$94,400,977. See below for details.

	FY '17
Beginning Cash Balance	\$ 98,886,923
Total Revenues	328,643,986
Total Expenses	300,552,819
Revenue over Expenses	28,091,167
Total Payables	-
Ending Cash Balance	126,978,090
Encumbrances/Reserves	32,577,113
Unencumbered Balance	\$ 94,400,977

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





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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	205,038,824.41	.00	17,019,226.90	93,968,406.36	111,070,418.05	45.83	.00
112 TEMP CERT-SALARY/WAGES	8,659,680.62	.00	1,081,799.65	3,083,669.44	5,576,011.18	35.61	.00
113 SUPPL CERT-SALARY/WAGES	10,110,696.61	.00	892,527.80	3,393,514.23	6,717,182.38	33.56	.00
116 TEMP CERT NON-CONTRIBUTE	341,454.24	.00	33,128.33	97,677.81	243,776.43	28.61	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	104,491.34	727,593.48	227,593.48-	145.52	.00
141 NONCERT REGULAR SAL/WAGES	85,765,838.95	.00	6,083,719.70	32,110,793.65	53,655,045.30	37.44	.00
142 NONCERT TEMP SALARY/WAGES	776,915.43	.00	111,652.69	464,483.95	312,431.48	59.79	.00
143 NONCERT SUPPL SALARY/WAGE	180,109.23	.00	672.25	67,519.76	112,589.47	37.49	.00
144 NONCERT OVERTIME SAL/WAGE	3,598,214.18	.00	500,827.92	1,860,866.26	1,737,347.92	51.72	.00
146 NONCERT TEMP NON-CONTRIBU	316,275.96	.00	20,519.00	112,651.01	203,624.95	35.62	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	262,666.96	1,200,217.97	700,217.97-	240.04	.00
172 STUDENT WORKERS	508,790.13	.00	14,365.68	245,388.19	263,401.94	48.23	.00
<b>Object 1XX Total</b>	<b>316,296,799.76</b>	<b>.00</b>	<b>26,125,598.22</b>	<b>137,332,782.11</b>	<b>178,964,017.65</b>	<b>43.42</b>	<b>.00</b>
211 STRS-EMPLOYER'S SHARE	31,734,302.71	.00	2,708,150.55	12,961,913.99	18,772,388.72	40.85	.00
221 SERS-EMPLOYER'S SHARE	12,822,124.44	.00	988,234.98	4,905,177.32	7,916,947.12	38.26	.00
241 CERT MEDICAL/HOSPITAL	48,197,465.60	.00	3,847,614.29	18,014,803.81	30,182,661.79	37.38	.00
242 CERT LIFE INSURANCE	8,382.00	.00	1,606.75	8,033.75	348.25	95.85	.00
244 CERT VISION INSURANCE	314,211.36	.00	22,646.73	163,376.40	150,834.96	52.00	.00
249 CERT OTHER INSURANCE BENF	3,293,767.02	.00	261,951.27	1,415,331.54	1,878,435.48	42.97	.00
251 NONCERT MEDICAL/HOSPITAL	34,001,022.40	.00	2,078,280.07	9,224,304.08	24,776,718.32	27.13	.00
252 NONCERT LIFE INSURANCE	14,041.00	.00	1,606.75	8,033.75	6,007.25	57.22	.00
254 NONCERT VISION INSURANCE	220,069.92	.00	14,331.98	104,874.20	115,195.72	47.65	.00
259 NONCERT OTHER INSUR BENEF	1,325,657.74	.00	101,571.77	517,140.07	808,517.67	39.01	.00
261 CERTIFIED WORKERS COMP	2,791,023.35	2,916.65	60,219.77-	242,739.89-	3,030,846.59	8.59-	8,749.96
262 NONCERT WORKERS COMP	1,122,366.74	.00	22,724.14-	118,063.01-	1,240,429.75	10.52-	90,156.89
281 CERT UNEMPLOYMENT INSUR	316,049.34	.00	26,595.73	104,034.08	212,015.26	32.92	20,000.00
282 NONCERT UNEMPLOY INSUR	96,707.91	.00	11,297.87	44,017.06	52,690.85	45.52	.00
291 CERT OTHER RETIRE/INSUR	4,153,179.00	10,930.08	89,850.26	1,001,656.47	3,140,592.45	24.38	.00
<b>Object 2XX Total</b>	<b>140,410,370.53</b>	<b>13,846.73</b>	<b>10,070,795.09</b>	<b>48,111,893.62</b>	<b>92,284,630.18</b>	<b>34.28</b>	<b>118,906.85</b>
400 PURCHASED SERVICES	42,700.00	.00	.00	.00	42,700.00	.00	.00
411 INSTRUCTION SERVICES	2,103,374.27	224,295.36	1,936.50	32,167.18	1,846,911.73	12.19	79,375.13
412 INSTRUCTIONAL IMPROVEMENT	445,867.08	150,322.07	8,651.00	246,761.12	48,783.89	89.06	542,056.41
413 HEALTH SERVICES	616,192.81	354,544.07	28,363.89	159,173.67	102,475.07	83.37	153,566.03
415 MANAGEMENT SERVICES	350,872.78	66,679.53	7,259.20	46,226.74	237,966.51	32.18	110,487.25
416 DATA PROCESSING SERVICES	200,933.37	185,744.77	.00	.00	15,188.60	92.44	17,033.37
417 STATISTICAL SERVICES	519,994.44	176,717.27	239.08	196,760.45	146,516.72	71.82	266,106.22
418 PROFESSIONAL/LEGAL SVCS	3,644,029.87	1,480,616.66	355,111.95	965,203.88	1,198,209.33	67.12	707,893.38
419 OTHER PROF/TECH SERVICES	31,220,430.29	14,390,143.45	2,272,187.83	11,178,592.89	5,651,693.95	81.90	7,132,956.08
422 GARBAGE REMOVAL/CLEANING	144,932.34	432.34	23,930.25	92,005.13	52,494.87	63.78	432.34
423 REPAIRS/MAINTENANCE SVCS	2,972,789.31	1,501,057.56	81,964.51	549,053.51	922,678.24	68.96	870,404.01
425 RENTALS	3,617,403.35	1,613,595.93	175,730.44	1,243,163.89	760,643.53	78.97	335,704.48
426 LEASE PURCHASE AGREEMENTS	2,655,700.00	.00	1,362,000.00	1,362,000.00	1,293,700.00	51.29	.00
429 OTHER PROPERTY SERVICES	111,520.15	21,061.10	6,150.71	73,209.05	17,250.00	84.53	4,270.15
431 CERTIFIED TRAVEL REIMB	361,486.33	35,510.48	10,787.52	39,854.23	286,121.62	20.85	32,307.02
432 CERT MEETING EXPENSE	940,028.77	395,158.71	35,311.07	152,546.31	392,323.75	58.26	559,741.56
433 NONCERT TRAVEL REIMBURSE	423,638.95	44,705.18	20,740.62	104,183.54	274,750.23	35.15	25,728.12
434 NONCERT MEETING EXPENSE	505,444.24	128,763.68	21,808.78	102,197.74	274,482.82	45.69	108,351.72

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
439 OTHER TRAVEL/MTG EXPENSE	79,064.16	25,476.04	1,349.00	31,446.98	22,141.14	72.00	48,262.12
441 TELEPHONE SERVICE	1,757,393.36	332,214.81	1,128.02	106,875.21	1,318,303.34	24.99	435,268.62
443 POSTAGE	371,784.88	1,184.55	215.00	37,282.86	333,317.47	10.35	22,791.00
445 MAIL/MESSENGER SERVICE	107,051.60	78,572.62	.00	18,441.00	10,037.98	90.62	39,189.84
446 ADVERTISING	394,470.13	66,503.68	5,556.72	103,849.26	224,117.19	43.19	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	915,044.33	4,733,715.52	4,808,049.48	49.61	.00
452 WATER AND SEWAGE	1,791,065.00	.00	215,386.81	875,638.32	915,426.68	48.89	.00
453 GAS	1,303,620.00	.00	42,047.27	230,590.97	1,073,029.03	17.69	.00
459 DISTR COPIER PROGRAM	789,115.60	611,370.34	.00	156,445.26	21,300.00	97.30	243,552.98
461 PRINTING AND BINDING	298,880.48	29,269.40	2,764.76	102,899.86	166,711.22	44.22	52,028.09
462 CONTRACTED FOOD SERVICES	266,496.72	47,915.12	15,396.59	82,878.64	135,702.96	49.08	59,886.03
469 OTHER CRAFT/TRADE SVCS	9,800.00	.00	67.50	67.50	9,732.50	.69	.00
471 TUITION PAID-OTHER OH DIS	3,704,700.00	.00	351,114.36	2,200,611.25	1,504,088.75	59.40	.00
474 EXCESS COSTS	3,899,700.00	.00	208,317.48	1,040,833.80	2,858,866.20	26.69	.00
475 SPEC ED-IN DISTRICT-PYMNT	12,846,001.30	43,251.20	348,585.25	2,455,379.82	10,347,370.28	19.45	173,201.30
477 OPEN ENROLLMNT-IN DISTRICT	2,946,300.00	.00	262,545.76	1,278,067.49	1,668,232.51	43.38	.00
478 COMMUNITY SCHL-INDISTRICT	133,676,050.00	.00	11,073,853.13	55,496,104.12	78,179,945.88	41.52	.00
479 OTHER TUITION PAYMENTS	19,813,869.40	190,164.58	1,592,834.77	8,844,722.17	10,778,982.65	45.60	357,540.36
481 STU TRANSP-OTHER OH DISTR	10,510,569.23	3,169,350.17	514,313.97	7,310,769.06	30,450.00	99.71	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	2,275,763.72	597,548.40	144,018.67	750,743.78	927,471.54	59.25	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>257,421,917.68</b>	<b>25,966,171.97</b>	<b>20,106,712.74</b>	<b>102,401,674.80</b>	<b>129,054,070.81</b>	<b>49.87</b>	<b>13,202,937.90</b>
511 INSTRUCTIONAL SUPPLIES	6,214,606.18	1,300,089.24	128,729.54	645,862.16	4,268,654.78	31.31	1,416,490.22
512 OFFICE SUPPLIES	1,879,999.78	340,136.64	77,616.24	636,163.56	903,699.58	51.93	432,352.46
514 HEALTH/HYGIENE SUPPLIES	104,114.67	54,224.87	2,562.83	8,093.56	41,796.24	59.86	3,589.52
516 SOFTWARE MATERIALS	672,003.62	14,138.50	.00	469,996.69	187,868.43	72.04	464,363.56
519 OTHER GENERAL SUPPLIES	815,863.60	104,542.28	21,872.08	235,770.05	475,551.27	41.71	132,628.58
521 NEW TEXTBOOKS	3,795,742.75	334,073.47	10,521.80	3,204,343.29	257,325.99	93.22	215,385.69
524 SUPPLEMENTAL TEXTBOOKS	117,657.39	174,013.07	24,598.02	269,187.96	212,832.28	80.89	98,741.29
525 ELECTRONIC MATERIALS	435,139.33	219,077.73	20,924.48	49,246.65	166,814.95	61.66	15,422.28
529 OTHER TEXTBOOKS	1,118,205.49	72,561.06	11,443.23	982,730.60	62,913.83	94.37	6,982.44
531 NEW LIBRARY BOOKS	212,456.73	42,575.79	968.83	19,204.17	150,676.77	29.08	49,059.23
541 NEWSPAPERS	900.00	.00	.00	246.26	653.74	27.36	.00
542 PERIODICALS	42,756.49	1,027.15	.00	1,754.71	39,974.63	6.51	2,160.92
543 DVDS, CDS AND VIDEOS	31,697.46	273.44	.00	469.00	30,955.02	2.34	201.09
546 ELEC SUBSCRIPTION SERVICE	20,486.33	3,514.33	.00	13,219.00	3,753.00	81.68	13,956.33
569 OTHER	552,776.95	250,666.85	25,844.15	171,101.49	131,008.61	76.30	33,155.93
570 SUP/MATL OPER/MAINT/REPAI	1,267,354.47	483,119.93	111,217.63	364,635.91	419,598.63	66.89	313,848.42
571 LAND	216,499.15	123,074.26	11,810.73	75,903.49	17,521.40	91.91	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	608,458.86	53,577.23	323,386.27	82,370.61	91.88	214,706.26
582 FUEL	1,804,033.53	1,316,127.40	207,408.91	362,608.46	125,297.67	93.05	241,652.39
<b>Object 5XX Total</b>	<b>20,326,259.66</b>	<b>5,441,694.87</b>	<b>709,095.70</b>	<b>7,295,547.36</b>	<b>7,589,017.43</b>	<b>62.66</b>	<b>3,699,845.76</b>
640 CAPITAL EQUIPMENT	42,350.00	10,734.85	1,236.93	8,724.93	22,890.22	45.95	358.84
644 TECHNICAL EQUIPMENT	5,477,200.55	851,744.42	137,036.68	1,416,754.11	3,208,702.02	41.42	1,411,069.58

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
645 CAPITALIZED EQUIPMENT	93,020.00	36,419.50	1,085.50	4,705.50	51,895.00	44.21	1,920.00
650 VEHICLES	342,132.50	92,528.65	.00	44,239.00	205,364.85	39.98	28,182.50
690 OTHER CAPITAL OUTLAY	22,585.00	.00	12,269.75	12,269.75	10,315.25	54.33	.00
<b>Object 6XX Total</b>	<b>5,977,288.05</b>	<b>991,427.42</b>	<b>151,628.86</b>	<b>1,486,693.29</b>	<b>3,499,167.34</b>	<b>41.46</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	194,969.30	10,809.14	250.00	73,583.25	110,576.91	43.28	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	.00	1,191,267.76	1,148,532.24	50.91	.00
847 DELINQUENT LAND TAXES	2,583,550.00	.00	.00	788,983.92	1,794,566.08	30.54	.00
848 BANK CHARGES	39,195.35	2,399.55	219.09	15,928.01	20,867.79	46.76	295.35
849 OTHER DUES & FEES	35,275.00	1,804.00	1,625.00	16,205.00	17,266.00	51.05	12,375.00
852 ACCID INSUR-STU ACT PART	91,473.00	3,723.00	.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	.00	1,074,369.17	19,280.83	98.28	156,126.00
882 AWARDS/PRIZES FOR COMPETE	318,645.34	38,894.91	15,302.34	64,435.56	215,314.87	32.43	43,767.58
889 OTHER AWARDS & PRIZES	450,269.15	73,530.01	17,332.16	88,938.18	287,800.96	36.08	75,340.43
890 OTHER MISC EXPENDITURES	1,256.95	256.95	.00	649.28	350.72	72.10	256.95
899 OTHER MISCELLANEOUS	24,700.05	2,547.12	809.40	2,731.10	19,421.83	21.37	301.68
<b>Object 8XX Total</b>	<b>7,913,736.09</b>	<b>163,971.73</b>	<b>35,537.99</b>	<b>3,924,227.67</b>	<b>3,825,536.69</b>	<b>51.66</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>32,577,112.72</b>	<b>57,199,368.60</b>	<b>300,552,818.95</b>	<b>419,966,440.10</b>	<b>44.23</b>	<b>18,784,514.17</b>

CLEVELAND MUNICIPAL SCHOOL DISTRICT  
FUND LEDGER SUMMARY  
NOVEMBER '17

As Of Date:

12/15/2016

FUND	USAS FUND	A		B		C		D		E		F		G		H		I		J		Proof
		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 NOVEMBER '17	CASH BALANCE NOVEMBER '17									
GENERAL	001	98,886,923.23	18,784,514.17	80,102,409.06	42,200,821.72	328,643,985.67	57,199,368.60	300,552,818.95	0.00	300,552,818.95	32,577,112.72	94,400,977.23	126,978,089.95	0.00								
General		98,886,923.23	18,784,514.17	80,102,409.06	42,200,821.72	328,643,985.67	57,199,368.60	300,552,818.95	0.00	300,552,818.95	32,577,112.72	94,400,977.23	126,978,089.95	0.00								
FOOD SERVICES	006	2,246,006.58	1,363,846.02	882,160.56	2,776,080.43	7,937,345.10	2,008,331.86	7,830,235.12	0.00	7,830,235.12	10,920,656.90	(8,567,540.34)	2,353,116.56	0.00								
SPECIAL TRUST	007	8,384,737.22	1,643,808.13	6,740,929.09	250,734.28	3,203,824.31	356,983.22	2,541,282.83	0.00	2,541,282.83	1,915,876.09	7,131,402.61	9,047,278.70	0.00								
PUBLIC SCHOOL SUPPORT	018	418,863.74	91,919.47	326,944.27	27,841.71	127,869.77	25,272.99	82,872.18	0.00	82,872.18	103,142.94	360,718.39	463,861.33	0.00								
OTHER GRANT	019	(111,118.20)	0.00	(111,118.20)	115,905.08	491,216.62	131,812.12	764,696.86	0.00	764,696.86	0.00	(384,598.44)	(384,598.44)	0.00								
CLASSROOM FACILITIES MTN	034	12,044,083.88	7,756,488.01	4,287,595.87	3,887.56	985,484.55	742,361.87	6,066,279.17	0.00	6,066,279.17	5,655,270.83	1,308,018.43	6,963,289.26	0.00								
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	0.00	1,927,141.61	191,156.42	1,927,141.61	0.00	1,927,141.61	0.00	0.00	0.00	0.00								
ATHLETIC FUND	300	189,827.60	47,986.04	141,841.56	7,923.26	48,939.95	12,875.13	49,330.41	0.00	49,330.41	61,010.94	128,426.20	189,437.14	0.00								
AUXILIARY SVCS (NPSS)	401	2,917,803.82	1,211,298.52	1,706,505.30	2,210,882.13	4,424,300.01	465,240.82	2,240,236.09	0.00	2,240,236.09	1,936,526.98	3,165,340.76	5,101,867.74	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)	13,192.82	332,102.63	25,255.61	189,649.66	0.00	189,649.66	7,487.57	(32,743.18)	(25,255.61)	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	11,940.21	3,365.62	14,386.03	0.00	14,386.03	0.00	(3,365.62)	(3,365.62)	0.00								
ALTERNATIVE SCHOOLS	463	(31,809.01)	9,037.97	(40,846.98)	7,512.58	133,340.25	23,711.30	121,919.96	0.00	121,919.96	22,301.32	(42,690.04)	(20,388.72)	0.00								
MISC STATE GRANTS	499	516,936.36	174,225.24	342,711.12	25,169.65	1,062,646.56	41,767.54	1,131,707.42	0.00	1,131,707.42	23,968.48	423,907.02	447,875.50	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)	815,688.28	7,683,021.19	810,713.72	10,738,877.44	0.00	10,738,877.44	324,911.43	(2,112,277.15)	(1,787,365.72)	0.00								
CARL D PERKINS VOC ED ACT	524	(89,158.58)	303,855.02	(393,013.60)	70,355.55	992,632.18	193,315.82	972,593.55	0.00	972,593.55	485,026.30	(554,146.25)	(69,119.95)	0.00								
TITLE I - SI SUBSIDY A	536	(1,174,592.47)	0.00	(1,174,592.47)	289,110.85	2,464,787.44	295,959.27	1,584,354.42	0.00	1,584,354.42	0.00	(294,159.45)	(294,159.45)	0.00								
TITLE I - SI SUBSIDY G	537	342,430.62	750,740.32	(408,309.70)	193,954.32	1,830,624.47	155,863.65	2,338,279.20	0.00	2,338,279.20	325,434.55	(490,658.66)	(165,224.11)	0.00								
BILINGUAL EDUCATION PROG	551	34,268.81	17,034.91	17,233.90	30,043.22	341,226.47	36,049.89	371,517.49	0.00	371,517.49	9,237.00	(5,259.21)	3,977.79	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)	2,294,900.75	18,215,136.73	3,263,332.65	19,450,635.18	0.00	19,450,635.18	1,598,482.46	(1,157,162.17)	441,320.29	0.00								
EHA PSCHL HAND GRANTS	587	(7,993.84)	23,531.22	(31,525.06)	14,186.01	212,830.00	17,335.67	231,685.94	0.00	231,685.94	5,804.57	(32,654.35)	(26,849.78)	0.00								
TITLE I-A	590	(588,273.95)	32,120.36	(620,394.31)	20,852.00	1,505,023.15	1,965.00	982,013.90	0.00	982,013.90	33,945.53	(99,210.23)	(65,264.70)	0.00								
MISC FEDERAL GRANTS	599	453,899.72	151,919.07	301,980.65	73,043.44	332,627.05	32,382.25	339,446.21	0.00	339,446.21	276,701.50	170,379.06	447,080.56	0.00								
Special Revenue		28,908,112.22	20,726,448.95	8,181,663.27	9,241,263.92	54,264,060.25	8,835,052.42	60,026,066.80	0.00	60,026,066.80	23,705,785.39	(559,679.72)	23,146,105.67	0.00								
BOND RETIREMENT	002	31,974,376.94	0.00	31,974,376.94	0.00	9,827,703.82	12,213,736.45	12,404,162.18	0.00	12,404,162.18	0.00	29,397,918.58	29,397,918.58	0.00								
Debt Service		31,974,376.94	0.00	31,974,376.94	0.00	9,827,703.82	12,213,736.45	12,404,162.18	0.00	12,404,162.18	0.00	29,397,918.58	29,397,918.58	0.00								
PERMANENT IMPROVEMENT	003	154,196,440.74	8,984,413.89	145,212,026.85	132,060.95	1,976,260.00	908,544.17	6,388,492.50	0.00	6,388,492.50	10,532,169.75	139,252,038.49	149,784,208.24	0.00								
CLASSROOM FACILITIES	010	81,330,626.75	17,712,195.49	63,618,431.26	19,226.30	901,951.64	2,303,266.48	8,362,644.42	0.00	8,362,644.42	32,788,923.86	41,081,010.11	73,869,933.97	0.00								
Capital Projects		235,527,067.49	26,696,609.38	208,830,458.11	151,287.25	2,878,211.64	3,211,810.65	14,751,136.92	0.00	14,751,136.92	43,321,093.61	180,333,048.60	223,654,142.21	0.00								
LIABILITY SELF-INSURANCE	023	2,337,696.05	45,666.65	2,292,029.40	0.00	0.00	24,323.14	409,633.90	0.00	409,633.90	297,605.08	1,630,457.07	1,928,062.15	0.00								
EMPLOYEE BENEFITS SLF-INS	024	12,192,983.39	33,622.50	12,159,360.89	7,637,257.54	31,794,815.75	6,160,952.44	32,997,985.08	0.00	32,997,985.08	0.00	10,989,814.06	10,989,814.06	0.00								
Self Insurance		14,530,679.44	79,289.15	14,451,390.29	7,637,257.54	31,794,815.75	6,185,275.58	33,407,618.98	0.00	33,407,618.98	297,605.08	12,620,271.13	12,917,876.21	0.00								
DISTRICT AGENCY	022	1,735,631.53	0.00	1,735,631.53	0.00	0.00	0.00	0.00	0.00	554,327.55	554,327.55	0.00	1,181,303.98	1,181,303.98								
STUDENT MANAGED ACTIVITY	200	649,041.82	229,110.93	419,930.89	37,138.10	119,263.30	31,595.71	156,559.28	0.00	156,559.28	201,518.01	410,227.83	611,745.84	0.00								
Agency		2,384,673.35	229,110.93	2,155,562.42	37,138.10	119,263.30	31,595.71	156,559.28	554,327.55	710,886.83	201,518.01	1,591,531.81	1,793,049.82	0.00								
Report Total		412,211,832.67	66,515,972.58	345,695,860.09	59,267,768.53	427,528,040.43	87,676,839.41	421,298,363.11	554,327.55	421,852,690.66	100,103,114.81	317,784,067.63	417,887,182.44	0.00								

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

C-CLO SED	VENDOR NUMBER	VENDOR NAME	P/O NUMBER	PODATE	GROSS P/O TOTAL	TOTAL PAID TO DATE	FUND	SCC	FUNC	OBJ	OPU	REQUISITION NUMBER
	758785	RIFTON EQUIPMENT	5676	11/1/2016	37879.00	37879.00	001	0226	2183	690	001	2016-7406A
	12405	EMOD LLC	509963	11/2/2016	48282.00	.00	003	1295	5200	423	112	R20166899B
	2369	OSBORN ENGINEERING COMPAN	5681	11/3/2016	30870.00	.00	034	1298	2720	423	349	2016-7413C
	450369	CURRICULUM ASSOCIATES	510225	11/7/2016	36872.75	.00	537	7157	1930	525	004	
	964897	VALLEY FORD TRUCK, INC.	5699	11/10/2016	31354.15	31354.15	001	0196	2720	650	001	2016-7433B
	551494	PEARSON ASSESSMENTS	510646	11/15/2016	35000.00	.00	516	5829	2152	525	001	2016-7343B
	11611	G & G INC.	5701	11/16/2016	40043.00	.00	401	3481	3260	644	812	2016-7436A
	142704	BARBER & HOFFMAN INC.	510774	11/16/2016	27000.00	.00	003	1295	5200	423	285	R20166899B
	14133	SMITH & OBY	510780	11/16/2016	26447.81	.00	034	1298	2720	423	354	R20143997B
C	494714	EDUCATIONAL SERVICE CENTER	510791	11/16/2016	28637.00	28637.00	001	0370	1290	475	001	2015-5746B
	494714	EDUCATIONAL SERVICE CENTER	510852	11/17/2016	28637.00	.00	001	0517	1100	529	001	2016-7049B
	631865	MEYER DESIGN INC	5708	11/18/2016	42765.00	.00	003	1295	5600	620	560	2016-7445A
	5831	BATTELLE FOR KIDS	510935	11/18/2016	44375.00	44375.00	001	0273	2414	419	001	2015-5350C
	17617	JHERI M. GERMANY	5718	11/21/2016	35000.00	11550.00	001	0382	4130	419	001	2016-7458C
	15387	BAUMAN ORCHARDS INC.	511195	11/23/2016	29298.00	29298.00	006	1380	3120	565	170	2016-7076A