



Department of Finance

Fiscal Year 2017 Financial Status Report

As of January 31, 2017

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 January 31, 2017. 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
Revenues													
Local	\$ 52,719,983	\$ 47,518,995	\$ 1,048,458	\$ 2,162,767	\$ 2,235,913	\$ 3,416,992	\$ 16,751,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,854,219
State	37,002,537	56,215,762	37,326,452	47,078,638	39,953,351	36,226,510	35,569,050	-	-	-	-	-	289,372,300
Federal	475,536	274,452	22,717	39,868	11,558	217,566	46,019	-	-	-	-	-	1,087,716
Other	-	-	4,557,000	-	-	-	-	-	-	-	-	-	4,557,000
Total Revenues	90,198,056	104,009,209	42,954,627	49,281,272	42,200,822	39,861,069	52,366,180	-	-	-	-	-	420,871,235
Expenditures													
Salaries	\$ 35,561,998	\$ 24,108,641	\$ 25,625,524	\$ 25,911,020	\$ 26,125,598	\$ 37,840,613	\$ 24,585,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,758,780
Benefits	9,783,574	11,009,492	7,266,653	9,981,380	10,070,795	9,539,562	11,195,226	-	-	-	-	-	68,846,682
Purchase Services	18,421,550	23,402,679	20,469,319	20,001,415	20,106,713	21,224,642	18,904,652	-	-	-	-	-	142,530,969
Materials & Supplies	(226,273)	1,207,148	1,502,203	4,103,374	709,096	1,064,738	1,051,287	-	-	-	-	-	9,411,573
Capital Outlay	112,382	442,255	477,872	302,555	151,629	293,067	247,749	-	-	-	-	-	2,027,510
Other Objects	587,736	2,966,161	82,159	252,633	35,538	161,513	83,851	-	-	-	-	-	4,169,592
Total Expenditures	64,240,966	63,136,377	55,423,730	60,552,377	57,199,369	70,124,136	56,068,150	-	-	-	-	-	426,745,105
Net Change in Cash	25,957,090	40,872,832	(12,469,103)	(11,271,105)	(14,998,547)	(30,263,067)	(3,701,970)	-	-	-	-	-	(5,873,870)

CLEVELAND METROPOLITAN SCHOOL DISTRICT

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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 January 31, 2017 the District has received revenue in the amount of \$420,871,235. The District will need to collect another \$311,444,152 to reach its target.

Figure 1: Forecasted Revenues and Actual Revenues

	FY ' 17 October Forecast	FY '17 Actual	Variance
Revenues			
Real Property Tax	\$ 208,678,000	\$ 109,674,873 (a)	(99,003,127.07)
State Foundation	464,022,126	277,329,768 (b)	(186,692,359)
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	839,720	(160,280)
Medicaid	5,530,612	919,646	(4,610,966)
CEAP	9,468,700	6,184,238	(3,284,462)
Advances-In	4,557,000	4,557,000	-
Casino Receipts	1,918,554	2,470,870	552,316
Other Revenues	22,340,307	9,326,576	(13,013,731)
Total Revenues	732,315,387	420,871,235	(311,444,152.23)

Notes

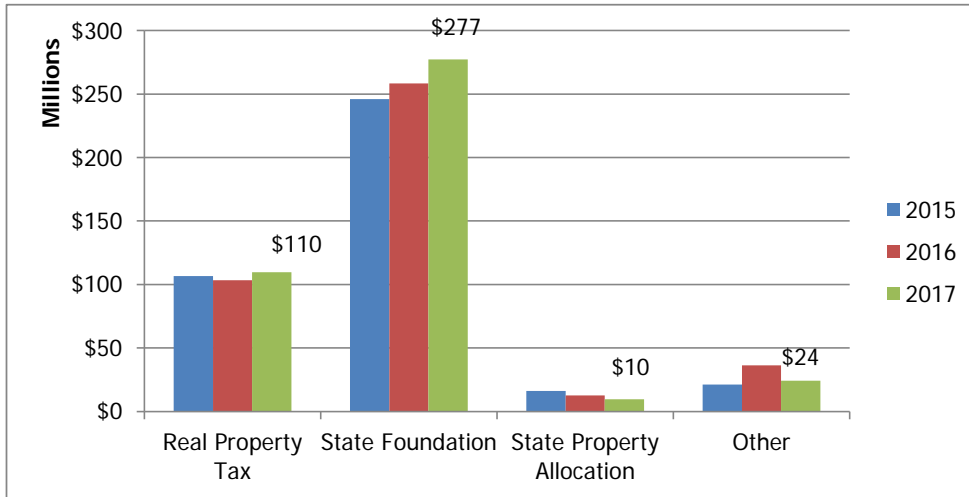
- (a) The District received \$200,603,977 in general real property taxes in FY16 and is forecasting \$208,678,000 in FY17. Through January 31, 2017, the District has received \$109,674,873 in general property taxes.
- (a) On November 8th, 2016, voters passed issue 108 renewing a levy that increases forecasted property tax revenue from \$177,607,962 to \$208,678,000.
- (b) The District will receive state funding in FY17 based on HB 64.

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

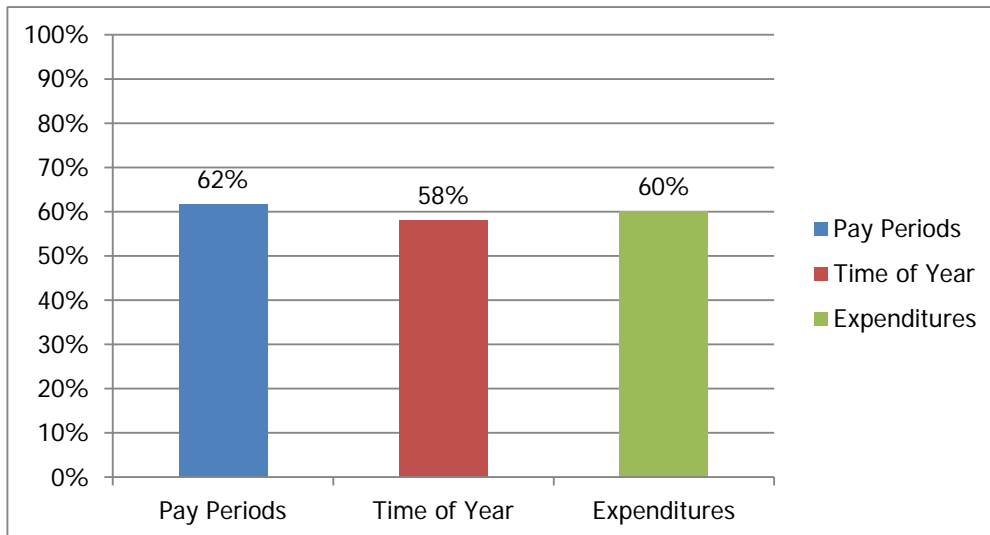
MONTHLY FINANCIAL STATUS REPORT

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 January 31, 2017.

Through January 31, 2017 the District has expended \$426,745,105 and has outstanding encumbrances of \$26,705,329. This total of \$453,450,434 reflects 60.00% 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 seven months, or 58.33%, of the fiscal year. Secondly, 16 of the 26, or 61.54%, of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3: Encumbrance/Expenditure Level Through January



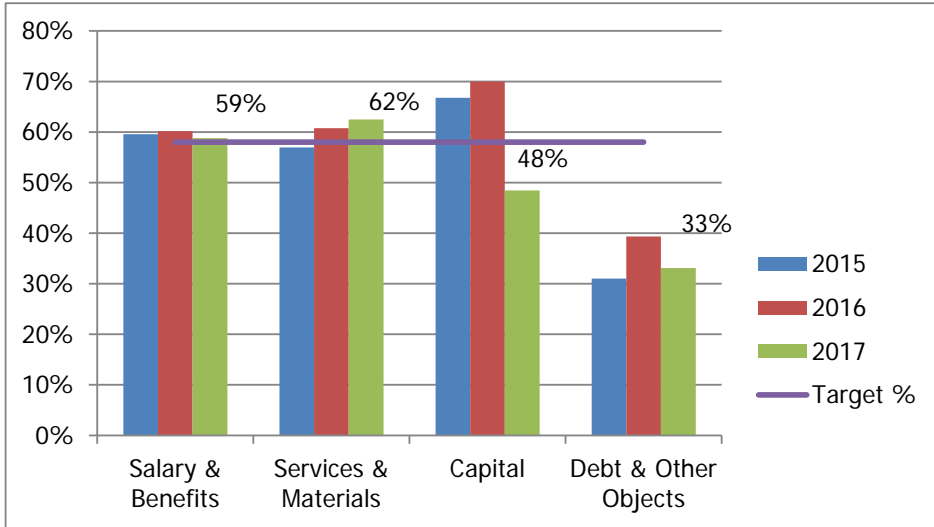
Overall, the District's encumbrance/expenditure level through January is trending above target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which related specifically to school opening activities.

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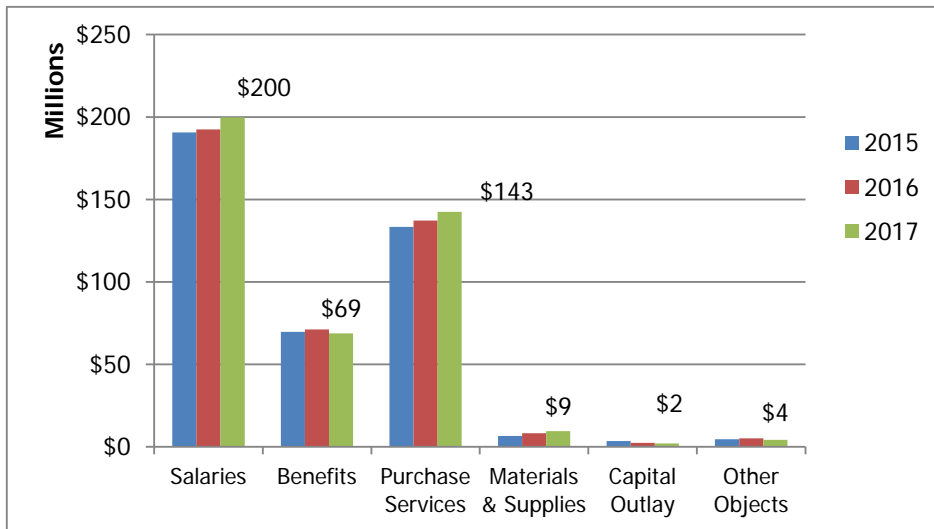
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the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

Figure 4: % Spend to Budget for YTD Expenditures



Target percent of 58.33% is based on the # of months completed in the current year.

Figure 5: Expenditure by Category



Data labels represent figures for current FY

CLEVELAND METROPOLITAN SCHOOL DISTRICT

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As Figure 4 and 5 illustrate, overall salaries and fringe benefits are on target for this time of year. Salaries are higher than last year for this time of year which is primarily due to less open positions. Salaries are trending above budget, but are expected to even out. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$12.3 million in January which is lower than the \$12.6 million average in December. Fringe benefits are 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 63% 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 49% 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 January 31, 2017. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.

CLEVELAND METROPOLITAN SCHOOL DISTRICT

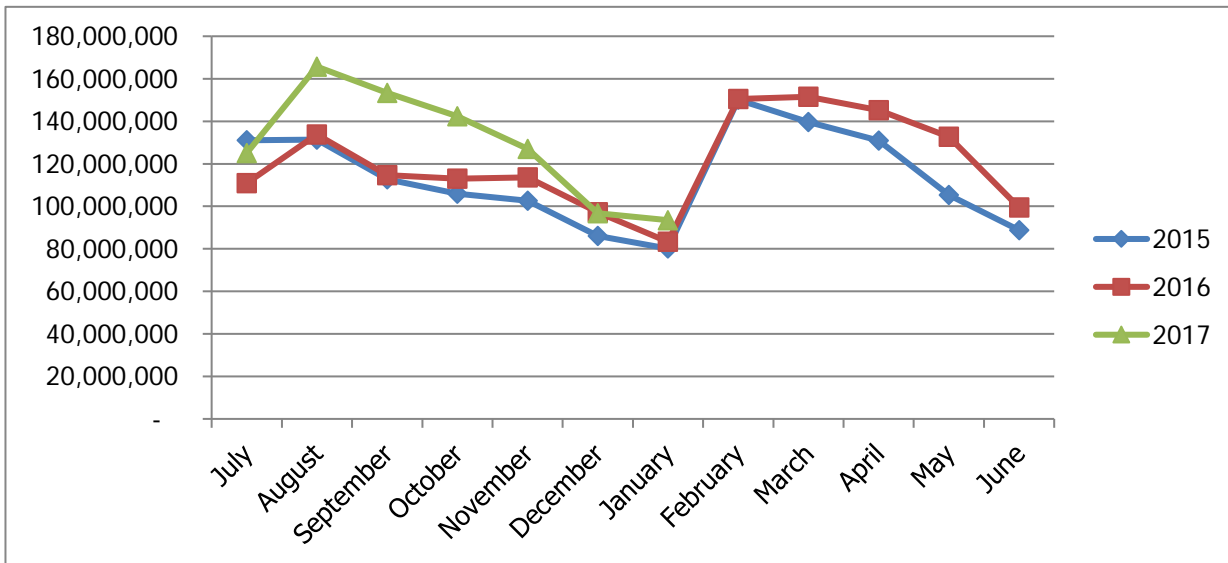
MONTHLY FINANCIAL STATUS REPORT

Cash Balances

The cash balance as of January 31, 2017 is \$93,481,463. The unencumbered balance as of January 31, 2017 is \$66,776,134. See below for details.

	FY '17
Beginning Cash Balance	\$ 98,886,923
Total Revenues	420,871,235
Total Expenses	426,745,105
Revenue over Expenses	(5,873,870)
Total Payables	468,409
Ending Cash Balance	93,481,463
Encumbrances/Reserves	26,705,329
Unencumbered Balance	<u>\$ 66,776,134</u>

Figure 6: Cash Balances Last 3 Years



Cleveland Municipal School District
 Monthly Budget Status Report- Summary by Object
 GENERAL FUNDS
 JANUARY 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	17,328,422.37	136,598,684.91	68,440,139.50	66.62	.00
112 TEMP CERT-SALARY/WAGES	8,681,480.22	.00	593,475.76	5,105,293.55	3,576,186.67	58.81	.00
113 SUPPL CERT-SALARY/WAGES	10,118,283.40	.00	114,975.66	4,054,903.35	6,063,380.05	40.08	.00
116 TEMP CERT NON-CONTRIBUTE	341,454.24	.00	9,997.21	140,712.47	200,741.77	41.21	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	.00	857,855.76	357,855.76-	171.57	.00
141 NONCERT REGULAR SAL/WAGES	85,728,338.95	.00	6,090,364.32	47,493,090.12	38,235,248.83	55.40	.00
142 NONCERT TEMP SALARY/WAGES	779,915.43	.00	78,651.28	725,501.49	54,413.94	93.02	.00
143 NONCERT SUPPL SALARY/WAGE	197,578.67	.00	.00	122,689.23	74,889.44	62.10	.00
144 NONCERT OVERTIME SAL/WAGE	3,644,719.02	.00	335,812.14	2,875,777.71	768,941.31	78.90	.00
146 NONCERT TEMP NON-CONTRIBU	316,275.96	.00	18,406.13	161,835.62	154,440.34	51.17	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	.00	1,343,893.19	843,893.19-	268.78	.00
172 STUDENT WORKERS	508,790.13	.00	15,280.43	278,542.75	230,247.38	54.75	.00
Object 1XX Total	316,355,660.43	.00	24,585,385.30	199,758,780.15	116,596,880.28	63.14	.00
211 STRS-EMPLOYER'S SHARE	31,738,787.73	.00	2,797,123.70	18,329,138.17	13,409,649.56	57.75	.00
221 SERS-EMPLOYER'S SHARE	12,845,184.06	.00	1,018,853.34	6,799,244.12	6,045,939.94	52.93	.00
241 CERT MEDICAL/HOSPITAL	48,197,465.97	.00	4,218,344.35	26,073,320.36	22,124,145.61	54.10	.00
242 CERT LIFE INSURANCE	9,987.50	.00	250.06-	9,390.44	597.06	94.02	.00
244 CERT VISION INSURANCE	314,211.36	.00	38,530.45-	146,786.75	167,424.61	46.72	.00
249 CERT OTHER INSURANCE BENF	3,294,227.67	.00	532,407.48	2,044,299.97	1,249,927.70	62.06	.00
251 NONCERT MEDICAL/HOSPITAL	34,009,740.06	.00	2,290,150.40	13,604,272.58	20,405,467.48	40.00	.00
252 NONCERT LIFE INSURANCE	15,646.50	.00	2,013.73-	7,626.77	8,019.73	48.74	.00
254 NONCERT VISION INSURANCE	221,011.93	.00	10,586.41	129,377.17	91,634.76	58.54	.00
259 NONCERT OTHER INSUR BENEF	1,327,705.85	.00	208,044.94	752,459.16	575,246.69	56.67	.00
261 CERTIFIED WORKERS COMP	2,791,534.02	2,916.65	29,051.19-	316,717.79-	3,105,335.16	11.24-	8,749.96
262 NONCERT WORKERS COMP	1,124,760.52	.00	19,586.38-	172,003.35-	1,296,763.87	15.29-	90,156.89
281 CERT UNEMPLOYMENT INSUR	316,049.34	.00	.00	129,192.03	186,857.31	40.88	20,000.00
282 NONCERT UNEMPLOY INSUR	96,707.91	.00	.00	56,596.03	40,111.88	58.52	.00
291 CERT OTHER RETIRE/INSUR	4,153,179.00	10,930.08	209,146.77	1,253,699.20	2,888,549.72	30.45	.00
Object 2XX Total	140,456,199.42	13,846.73	11,195,225.58	68,846,681.61	71,595,671.08	49.03	118,906.85
400 PURCHASED SERVICES	42,700.00	.00	.00	.00	42,700.00	.00	.00
411 INSTRUCTION SERVICES	971,674.27	131,478.00	92,019.32	128,820.54	711,375.73	26.79	79,375.13
412 INSTRUCTIONAL IMPROVEMENT	442,267.08	137,825.97	4,482.10	257,478.22	46,962.89	89.38	542,056.41
413 HEALTH SERVICES	594,910.55	357,339.46	.00	163,303.21	74,267.88	87.52	153,566.03
415 MANAGEMENT SERVICES	335,691.78	74,043.42	7,666.76	67,310.36	194,338.00	42.11	110,487.25
416 DATA PROCESSING SERVICES	197,518.37	112,828.12	31,616.66	75,366.65	9,323.60	95.28	17,033.37
417 STATISTICAL SERVICES	519,994.44	177,613.92	1,128.81	223,886.97	118,493.55	77.21	266,106.22
418 PROFESSIONAL/LEGAL SVCS	3,651,029.87	1,331,523.33	162,552.06	1,344,445.17	975,061.37	73.29	707,893.38
419 OTHER PROF/TECH SERVICES	32,871,272.75	12,351,680.52	1,955,154.24	15,064,677.71	5,454,914.52	83.41	7,132,956.08
422 GARBAGE REMOVAL/CLEANING	144,932.34	432.34	14,358.13	106,363.26	38,136.74	73.69	432.34
423 REPAIRS/MAINTENANCE SVCS	2,966,727.31	1,773,872.82	148,066.51	776,190.76	416,663.73	85.96	870,404.01
425 RENTALS	3,617,645.55	1,117,314.35	227,478.18	1,749,904.71	750,426.49	79.26	335,704.48
426 LEASE PURCHASE AGREEMENTS	2,655,700.00	.00	.00	1,362,000.00	1,293,700.00	51.29	.00
429 OTHER PROPERTY SERVICES	146,520.15	59,772.17	11,288.93	84,497.98	2,250.00	98.46	4,270.15
431 CERTIFIED TRAVEL REIMB	370,021.51	45,233.47	5,894.72	51,297.46	273,490.58	26.09	32,307.02
432 CERT MEETING EXPENSE	984,249.88	318,451.01	51,934.22	320,390.14	345,408.73	64.91	559,741.56
433 NONCERT TRAVEL REIMBURSE	375,774.04	40,246.62	14,692.25	145,936.61	189,590.81	49.55	25,728.12
434 NONCERT MEETING EXPENSE	507,531.24	138,589.72	20,514.78	147,064.30	221,877.22	56.28	108,351.72

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
439 OTHER TRAVEL/MTG EXPENSE	94,850.13	28,869.64	7,246.12	45,016.68	20,963.81	77.90	48,262.12
441 TELEPHONE SERVICE	1,759,730.35	325,257.57	39.46	113,828.66	1,320,644.12	24.95	435,268.62
443 POSTAGE	381,512.71	1,636.23	2,971.78	41,971.37	337,905.11	11.43	22,791.00
445 MAIL/MESSENGER SERVICE	107,851.60	52,414.99	10,386.86	45,073.52	10,363.09	90.39	39,189.84
446 ADVERTISING	383,628.13	45,310.48	12,595.00	146,370.46	191,947.19	49.97	92,570.41
447 INTERNET ACCESS SERVICE	1,000.00	1,000.00	.00	.00	.00	100.00	.00
449 OTHER COMMUNICATIONS SVCS	1,275.00	1,275.00	.00	.00	.00	100.00	.00
451 ELECTRICITY	9,501,004.18	.00	1,025,714.16	6,639,886.97	2,861,117.21	69.89	.00
452 WATER AND SEWAGE	1,791,065.00	.00	161,044.68	1,221,037.33	570,027.67	68.17	.00
453 GAS	1,303,620.00	.00	295,369.77	611,117.47	692,502.53	46.88	.00
459 DISTR COPIER PROGRAM	789,115.60	438,648.25	57,668.00	329,167.35	21,300.00	97.30	243,552.98
461 PRINTING AND BINDING	329,192.46	49,945.97	5,970.18	117,871.52	161,374.97	50.98	52,028.09
462 CONTRACTED FOOD SERVICES	263,134.96	50,644.44	12,948.08	114,786.33	97,704.19	62.87	59,886.03
469 OTHER CRAFT/TRADE SVCS	9,800.00	.00	.00	67.50	9,732.50	.69	.00
471 TUITION PAID-OTHER OH DIS	3,704,700.00	.00	.00	2,200,740.74	1,503,959.26	59.40	.00
474 EXCESS COSTS	3,899,700.00	.00	208,317.49	1,457,468.78	2,442,231.22	37.37	.00
475 SPEC ED-IN DISTRICT-PYMNT	12,846,001.30	43,251.20	1,111,821.50	5,725,000.62	7,077,749.48	44.90	173,201.30
477 OPEN ENROLLMNT-IN DISTRIC	2,946,300.00	.00	277,007.19	1,827,660.47	1,118,639.53	62.03	.00
478 COMMUNITY SCHL-INDISTRICT	133,676,050.00	.00	11,068,116.17	77,758,015.91	55,918,034.09	58.17	.00
479 OTHER TUITION PAYMENTS	19,813,869.40	188,508.58	1,418,537.79	12,649,644.67	6,975,716.15	64.79	357,540.36
481 STU TRANSP-OTHER OH DISTR	10,561,595.23	1,635,140.68	302,913.53	8,309,196.82	617,257.73	94.16	480,258.06
483 STU TRANSP-OTHER SOURCES	73,422.85	2,672.25	.00	749.60	70,001.00	4.66	3,626.00
489 OTHER PUPIL TRANSP SRVCS	2,342,355.80	632,194.69	177,136.87	1,106,899.25	603,261.86	74.25	247,807.07
499 Other Purchased Services	87,242.75	.00	.00	463.10	86,779.65	.53	542.75
Object 4XX Total	258,064,178.58	21,665,015.21	18,904,652.30	142,530,969.17	93,868,194.20	63.63	13,202,937.90
511 INSTRUCTIONAL SUPPLIES	5,560,980.97	792,848.24	187,241.02	1,149,878.18	3,618,254.55	34.93	1,416,490.22
512 OFFICE SUPPLIES	2,058,412.16	301,983.49	65,427.16	1,085,231.49	671,197.18	67.39	432,352.46
514 HEALTH/HYGIENE SUPPLIES	98,973.62	19,519.12	955.06	46,943.10	32,511.40	67.15	3,589.52
516 SOFTWARE MATERIALS	671,948.62	19,758.57	.00	473,322.51	178,867.54	73.38	464,363.56
519 OTHER GENERAL SUPPLIES	833,963.43	109,627.86	35,758.33	317,898.25	406,437.32	51.26	132,628.58
521 NEW TEXTBOOKS	3,764,798.20	297,834.94	49,927.10	3,272,208.80	194,754.46	94.83	215,385.69
524 SUPPLEMENTAL TEXTBOOKS	109,342.24	100,533.89	55,389.13	185,644.10	194,452.45	77.84	98,741.29
525 ELECTRONIC MATERIALS	419,032.33	34,560.61	181,878.29	242,641.97	141,829.75	66.15	15,422.28
529 OTHER TEXTBOOKS	1,111,205.49	48,605.13	29,908.34	1,013,658.42	48,941.94	95.60	6,982.44
531 NEW LIBRARY BOOKS	188,341.23	43,514.30	5,322.21	24,526.38	120,300.55	36.13	49,059.23
541 NEWSPAPERS	900.00	.00	.00	310.26	589.74	34.47	.00
542 PERIODICALS	36,711.49	1,534.52	622.05	2,769.98	32,406.99	11.73	2,160.92
543 DVDS,CDS AND VIDEOS	30,361.54	101.46	481.93	950.93	29,309.15	3.47	201.09
546 ELEC SUBSCRIPTION SERVICE	46,828.33	1,357.33	23,750.00	39,126.00	6,345.00	86.45	13,956.33
569 OTHER	558,010.95	195,114.52	21,742.34	246,972.24	115,924.19	79.23	33,155.93
570 SUP/MATL OPER/MAINT/REPAI	1,267,354.47	474,296.35	44,420.96	481,913.55	311,144.57	75.45	313,848.42
571 LAND	216,499.15	106,746.92	12,965.16	93,718.90	16,033.33	92.59	45,149.15
573 EQUIPMENT & FURNITURE	18,250.00	8,445.00	.00	.00	9,805.00	46.27	.00
581 PARTS-MAINT/REP MOTOR VEH	1,014,215.74	493,116.02	57,331.86	443,234.73	77,864.99	92.32	214,706.26
582 FUEL	1,804,033.53	1,018,133.40	278,165.83	661,910.91	123,989.22	93.13	241,652.39
Object 5XX Total	19,810,163.49	4,067,631.67	1,051,286.77	9,411,572.50	6,330,959.32	68.04	3,699,845.76
640 CAPITAL EQUIPMENT	42,350.00	7,499.32	6,045.62	16,861.87	17,988.81	57.52	358.84

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
644 TECHNICAL EQUIPMENT	5,217,439.11	711,309.85	227,498.47	1,871,664.81	2,634,464.45	49.51	1,411,069.58
645 CAPITALIZED EQUIPMENT	93,020.00	22,214.50	14,205.00	18,910.50	51,895.00	44.21	1,920.00
650 VEHICLES	402,669.70	28,965.00	.00	107,802.65	265,902.05	33.97	28,182.50
690 OTHER CAPITAL OUTLAY	22,585.00	.00	.00	12,269.75	10,315.25	54.33	.00
Object 6XX Total	5,778,063.81	769,988.67	247,749.09	2,027,509.58	2,980,565.56	48.42	1,441,530.92
814 LOANS - ENERGY CONSERVATN	541,200.00	.00	.00	554,841.84	13,641.84-	102.52	.00
824 LOANS ENERGY CONS-EXP INT	14,050.00	.00	.00	14,425.60	375.60-	102.67	.00
841 MEMBERSHIP-PROF ORGAN	192,454.30	20,883.14	3,098.86	78,141.11	93,430.05	51.45	27,192.05
843 CHARGES FOR AUDIT EXAMS	152,064.70	34,870.50	.00	110,712.30	6,481.90	95.74	1,914.70
845 CNTY AUDITOR/TREAS FEES	2,339,800.00	.00	3.90	1,191,271.66	1,148,528.34	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	5,070.35	23,617.15	40,038.75	5,913.75-	115.09	295.35
849 OTHER DUES & FEES	35,275.00	3,422.38	.00	16,205.00	15,647.62	55.64	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	4,687.25	25,000.00	1,099,369.17	19,280.83	98.28	156,126.00
882 AWARDS/PRIZES FOR COMPETE	304,492.29	31,096.08	12,183.26	100,073.55	173,322.66	43.08	43,767.58
889 OTHER AWARDS & PRIZES	435,307.15	83,893.12	17,148.12	130,028.20	221,385.83	49.14	75,340.43
890 OTHER MISC EXPENDITURES	1,256.95	456.95	.00	649.28	150.72	88.01	256.95
899 OTHER MISCELLANEOUS	24,700.05	743.80	2,799.66	6,982.23	16,974.02	31.28	301.68
Object 8XX Total	7,882,106.04	188,846.57	83,850.95	4,169,591.61	3,523,667.86	55.30	321,292.74
910 TRANSFERS	750,000.00	.00	.00	.00	750,000.00	.00	.00
921 INITIAL ADVANCE OUT	4,000,000.00	.00	.00	.00	4,000,000.00	.00	.00
Object 9XX Total	4,750,000.00	.00	.00	.00	4,750,000.00	.00	.00
Report Total	753,096,371.77	26,705,328.85	56,068,149.99	426,745,104.62	299,645,938.30	60.21	18,784,514.17

CLEVELAND MUNICIPAL SCHOOL DISTRICT
FUND LEDGER SUMMARY
JANUARY '17

As Of Date:

3/6/2017

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 JANUARY '17	CASH BALANCE JANUARY '17	Proof									
GENERAL	001	98,886,923.23	18,784,514.17	80,102,409.06	52,366,179.94	420,871,234.77	56,068,149.99	426,745,104.62	(468,409.24)	426,276,695.38	26,705,328.85	66,776,133.77	93,481,462.62	0.00									
General		98,886,923.23	18,784,514.17	80,102,409.06	52,366,179.94	420,871,234.77	56,068,149.99	426,745,104.62	(468,409.24)	426,276,695.38	26,705,328.85	66,776,133.77	93,481,462.62	0.00									
FOOD SERVICES	006	2,246,006.58	1,363,846.02	882,160.56	2,176,555.07	12,564,140.89	2,378,887.53	12,517,053.97	(7,036.67)	12,510,017.30	8,816,226.80	(6,516,096.63)	2,300,130.17	0.00									
SPECIAL TRUST	007	8,384,737.22	1,643,808.13	6,740,929.09	318,103.81	4,877,791.59	281,223.89	3,438,615.35	0.00	3,438,615.35	1,683,373.72	8,140,539.74	9,823,913.46	0.00									
PUBLIC SCHOOL SUPPORT	018	418,863.74	91,919.47	326,944.27	43,762.36	231,012.98	18,705.72	139,110.50	0.00	139,110.50	52,954.33	457,811.89	510,766.22	0.00									
OTHER GRANT	019	(111,118.20)	0.00	(111,118.20)	0.00	506,345.19	123,054.75	1,065,550.61	0.00	1,065,550.61	0.00	(670,323.62)	(670,323.62)	0.00									
CLASSROOM FACILITIES MTN	034	12,044,083.88	7,756,488.01	4,287,595.87	170,000.00	1,159,584.59	605,450.15	7,200,997.19	0.00	7,200,997.19	5,505,940.41	496,730.87	6,002,671.28	0.00									
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	187,000.00	2,114,141.61	0.00	1,927,141.61	0.00	1,927,141.61	184,230.77	2,769.23	180,000.00	0.00									
ATHLETIC FUND	300	189,827.60	47,986.04	141,841.56	13,069.00	85,045.54	16,520.57	83,603.42	0.00	83,603.42	32,138.65	159,131.07	191,269.72	0.00									
AUXILIARY SVCS (NPSS)	401	2,917,803.82	1,211,298.52	1,706,505.30	0.00	4,426,981.18	517,079.29	3,665,710.93	0.00	3,665,710.93	1,603,970.62	2,075,103.45	3,679,074.07	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)	44,973.33	433,634.62	58,673.08	312,058.34	0.00	312,058.34	26,470.15	(72,602.45)	(46,132.30)	0.00									
DATA COMMUNICATIONS/BLDGS	451	345,010.12	0.00	345,010.12	0.00	0.00	345,010.12	345,010.12	0.00	345,010.12	0.00	0.00	0.00	0.00									
SCHOOL NET PROF DEVELOP	452	39.91	0.00	39.91	0.00	0.00	39.91	39.91	0.00	39.91	0.00	0.00	0.00	0.00									
VOCATIONAL EDUC ENHANCE	461	(919.80)	1,015.36	(1,935.16)	0.00	11,940.21	0.00	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)	60,855.86	194,196.11	18,129.99	167,616.53	0.00	167,616.53	30,281.56	(35,510.99)	(5,229.43)	0.00									
MISC STATE GRANTS	499	516,936.36	174,225.24	342,711.12	19,465.47	1,153,376.99	12,790.86	1,162,782.04	0.00	1,162,782.04	240,434.30	267,097.01	507,531.31	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)	797,631.88	10,722,068.81	894,615.04	12,837,511.86	0.00	12,837,511.86	599,323.94	(1,446,276.46)	(846,952.52)	0.00									
CARL D PERKINS VOC ED ACT	524	(89,158.58)	303,855.02	(393,013.60)	83,509.20	1,294,940.92	138,730.48	1,220,316.95	0.00	1,220,316.95	426,558.61	(441,093.22)	(14,534.61)	0.00									
TITLE I - SI SUBSIDY A	536	(1,174,592.47)	0.00	(1,174,592.47)	256,268.84	3,162,551.09	274,756.12	2,272,763.64	0.00	2,272,763.64	0.00	(284,805.02)	(284,805.02)	0.00									
TITLE I - SI SUBSIDY G	537	342,430.62	750,740.32	(408,309.70)	195,523.13	2,248,156.28	191,009.05	2,787,245.94	0.00	2,787,245.94	219,107.62	(415,766.66)	(196,659.04)	0.00									
BILINGUAL EDUCATION PROG	551	34,268.81	17,034.91	17,233.90	29,480.34	471,963.51	33,464.69	449,265.53	0.00	449,265.53	50,741.61	6,225.18	56,966.79	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 1	572	1,676,818.74	3,926,400.09	(2,249,581.35)	2,160,685.62	25,672,500.51	2,258,853.21	24,926,823.71	(1,711.71)	24,925,112.00	2,309,986.61	114,220.64	2,424,207.25	0.00									
EHA PSCHL HAND GRANTS	587	(7,993.84)	23,531.22	(31,525.06)	14,814.63	261,587.41	18,520.00	272,113.57	0.00	272,113.57	28,728.16	(47,248.16)	(18,520.00)	0.00									
TITLE II-A	590	(588,273.95)	32,120.36	(620,394.31)	400.00	1,507,388.15	0.00	982,413.90	0.00	982,413.90	115,178.27	(178,477.97)	(63,299.70)	0.00									
MISC FEDERAL GRANTS	599	453,899.72	151,919.07	301,980.65	31,854.00	406,361.67	124,403.77	526,297.33	0.00	526,297.33	252,558.18	81,405.88	333,964.06	0.00									
Special Revenue		28,908,112.22	20,726,448.95	8,181,663.27	6,603,952.54	73,505,709.85	8,309,918.22	78,371,355.11	(6,748.38)	78,362,606.73	22,178,204.31	1,873,011.03	24,051,215.34	0.00									
BOND RETIREMENT	002	31,974,376.94	0.00	31,974,376.94	2,102,017.26	11,959,020.05	0.00	12,404,162.18	0.00	12,404,162.18	0.00	31,529,234.81	31,529,234.81	0.00									
Debt Service		31,974,376.94	0.00	31,974,376.94	2,102,017.26	11,959,020.05	0.00	12,404,162.18	0.00	12,404,162.18	0.00	31,529,234.81	31,529,234.81	0.00									
PERMANENT IMPROVEMENT	003	154,196,440.74	8,984,413.89	145,212,026.85	227,000.00	2,266,256.71	3,644,162.04	10,501,314.19	0.00	10,501,314.19	8,158,803.55	137,802,579.71	145,961,383.26	0.00									
CLASSROOM FACILITIES	010	81,330,626.75	17,712,195.49	63,618,431.26	104,389.51	1,044,299.62	145,212.07	11,857,873.38	0.00	11,857,873.38	29,350,266.69	41,166,786.30	70,517,052.99	0.00									
Capital Projects		235,527,067.49	26,696,609.38	208,830,458.11	331,389.51	3,310,556.33	3,789,374.11	22,359,187.57	0.00	22,359,187.57	37,509,070.24	178,969,366.01	216,478,436.25	0.00									
LIABILITY SELF-INSURANCE	023	2,337,696.05	45,666.65	2,292,029.40	0.00	0.00	5,019.00	425,189.94	0.00	425,189.94	290,590.08	1,621,916.03	1,912,506.11	0.00									
EMPLOYEE BENEFITS SLF-INS	024	12,192,983.39	33,622.50	12,159,360.89	8,394,777.61	47,839,246.94	2,910,495.99	42,363,320.70	0.00	42,363,320.70	0.00	17,668,909.63	17,668,909.63	0.00									
Self Insurance		14,530,679.44	79,289.15	14,451,390.29	8,394,777.61	47,839,246.94	2,915,514.99	42,788,510.64	0.00	42,788,510.64	290,590.08	19,290,825.66	19,581,415.74	0.00									
DISTRICT AGENCY	022	1,735,631.53	0.00	1,735,631.53	0.00	0.00	0.00	0.00	(2,053,093.94)	(2,053,093.94)	0.00	3,788,725.47	3,788,725.47	0.00									
STUDENT MANAGED ACTIVITY	200	649,041.82	229,110.93	419,930.89	36,279.94	208,584.14	20,850.79	207,413.34	0.00	207,413.34	60,843.53	589,369.09	650,212.62	0.00									
Agency		2,384,673.35	229,110.93	2,155,562.42	36,279.94	208,584.14	20,850.79	207,413.34	(2,053,093.94)	(1,845,680.60)	60,843.53	4,378,094.56	4,438,938.09	0.00									
Report Total		412,211,832.67	66,515,972.58	345,695,860.09	69,834,596.80	557,694,352.08	71,103,808.10	582,875,733.46	(2,530,251.56)	580,345,481.90	86,744,037.01	302,816,665.84	389,560,702.85	0.00									

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

C-CLOSED	VENDOR NUMBER	VENDOR NAME	P/O NUMBER	PODATE	P/O TOTAL	PAID TO DATE	FUND	SCC	FUNC	OBJ	OPU	REQUISITION NUMBER
C	729127	POSITIVE EDUCATION PROGRAM	513342	1/3/2017	37363.00	37363.00	001	0370	1290	479	001	2016-7101B
	585278	JOSHEN PAPER & PACKAGING	513361	1/3/2017	50000.00	37691.91	001	0196	2720	570	001	2016-7079B
	9262	EPIPHANY MANAGEMENT GROUP	5792	1/5/2017	40335.00	40335.00	001	0508	2213	412	001	2016-7562C
	12462	ONEAL SNOW REMOVAL LLC	513438	1/6/2017	44450.00	5665.00	001	0196	2720	423	001	2016-7369B
	7784	TUFF TURF LAWN & SNOW SERVI	513440	1/6/2017	26900.00	6760.00	001	0196	2720	423	001	2016-7369B
	464978	DELL COMPUTER CORP.	513622	1/10/2017	42364.11	.00	516	5829	1235	644	001	2016-7343B
	13219	READING RAMM	513762	1/11/2017	37000.00	37000.00	001	0248	2890	489	040	2016-7525C
	454558	CUYAHOGA COMMUNITY COLLEG	5804	1/12/2017	39806.09	.00	001	0248	1130	511	135	2017-7580A
C	582220	IBM CORPROATION	5808	1/17/2017	29736.64	29736.64	001	0374	2960	516	001	2017-7583C
	17999	JP OUTDOOR SERVICES, LLC	514163	1/18/2017	36295.00	27995.00	001	0196	2720	423	001	2016-7369B
	17998	ENZO PROPERTY MANAGEMENT I	514169	1/18/2017	30594.00	22616.00	001	0196	2720	423	001	2016-7369B
C	13578	IMAGINE LEARNING	514248	1/19/2017	42100.00	42100.00	551	6486	3260	447	720	2017-7586C
	993019	CENTER FOR ARTS INSPIRED	5817	1/20/2017	30000.00	.00	001	0248	2219	419	428	2017-7596C
	4779	ABILITATIONS	514449	1/20/2017	32767.50	.00	516	5829	2181	511	001	20167343B
	4779	ABILITATIONS	514489	1/23/2017	47457.50	.00	516	5829	2181	511	001	20167343B
	423780	COPCO ELECTRONICS	514660	1/24/2017	49005.00	48750.00	572	7149	2213	644	001	2017-7597A
	12545	KRISTEN R. WEBER	5819	1/26/2017	25000.00	892.50	001	0210	2941	419	001	2017-7605C
	16357	THE KENNEDY COMPANIES LLC	515125	1/30/2017	32205.00	20181.80	001	0196	2720	423	001	2016-7369B
C	11611	G & G INC.	5824	1/31/2017	36495.00	.00	401	3481	3260	644	767	2017-7612A
	11443	ALIGN, ASSESS, ACHIEVE, LLC	515148	1/31/2017	25800.00	.00	537	7157	1930	419	096	2016-7115B