



Department of Finance

Fiscal Year 2017 Financial Status Report

As of March 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 March 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	\$ 90,341,124	\$ 18,187,138	\$ -	\$ -	\$ -	\$ 234,382,481
State	37,002,537	56,215,762	37,326,452	47,078,638	39,953,351	36,226,510	35,569,050	35,293,730	35,873,996	-	-	-	360,540,026
Federal	475,536	274,452	22,717	39,868	11,558	217,566	46,019	-	36,473	-	-	-	1,124,189
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	125,634,854	54,097,607	-	-	-	600,603,695
Expenditures													
Salaries	\$ 35,561,998	\$ 24,108,641	\$ 25,625,524	\$ 25,911,020	\$ 26,125,598	\$ 37,840,613	\$ 24,585,385	\$ 23,061,182	\$ 25,321,403	\$ -	\$ -	\$ -	\$ 248,141,365
Benefits	9,783,574	11,009,492	7,266,653	9,981,380	10,070,795	9,539,562	11,195,226	9,737,913	10,446,197	-	-	-	89,030,791
Purchase Services	18,421,550	23,402,679	20,469,319	20,001,415	20,106,713	21,224,642	18,904,652	16,771,009	20,554,743	-	-	-	179,856,721
Materials & Supplies	(226,273)	1,207,148	1,502,203	4,103,374	709,096	1,064,738	1,051,287	624,883	1,011,723	-	-	-	11,048,178
Capital Outlay	112,382	442,255	477,872	302,555	151,629	293,067	247,749	216,551	157,266	-	-	-	2,401,327
Other Objects	587,736	2,966,161	82,159	252,633	35,538	161,513	83,851	41,532	2,833,148	-	-	-	7,044,272
Total Expenditures	64,240,966	63,136,377	55,423,730	60,552,377	57,199,369	70,124,136	56,068,150	50,453,069	60,324,480	-	-	-	537,522,654
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)	75,181,784	(6,226,873)	-	-	-	63,081,042

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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 March 31, 2017 the District has received revenue in the amount of \$600,603,695. The District will need to collect another \$131,711,692 to reach its target.

Figure 1: Forecasted Revenues and Actual Revenues

	<u>FY ' 17 October</u>	<u>FY '17 Actual</u>		<u>Variance</u>
Revenues	Forecast			
Real Property Tax	\$ 208,678,000	\$ 207,826,820	(a)	(851,180.27)
State Foundation	464,022,126	348,497,137	(b)	(115,524,989)
Property Tax				
Homestead &				
Rollbacks	14,684,098	8,821,355		(5,862,743)
CAT Tax	115,990	747,545		631,555
Interest	1,000,000	1,241,962		241,962
Medicaid	5,530,612	956,119		(4,574,493)
CEAP	9,468,700	10,493,427		1,024,727
Advances-In	4,557,000	4,557,000		-
Casino Receipts	1,918,554	2,470,870		552,316
Other Revenues	22,340,307	14,991,460		(7,348,847)
Total Revenues	<u>732,315,387</u>	<u>600,603,695</u>		<u>(131,711,691.58)</u>

Notes

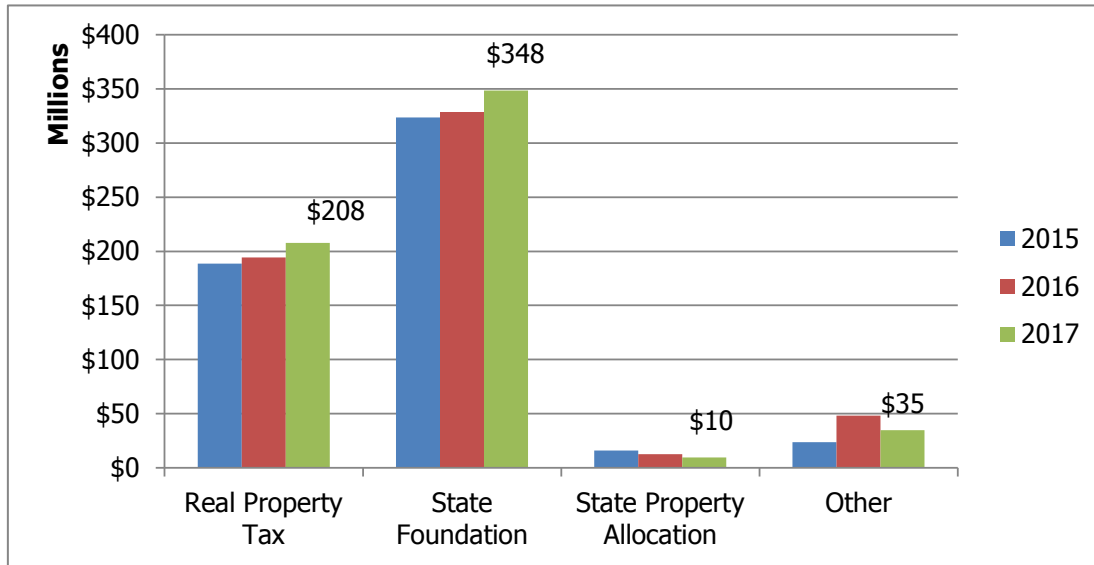
- (a) The District received \$200,603,977 in general real property taxes in FY16 and is forecasting \$208,678,000 in FY17. Through March 31, 2017, the District has received \$207,826,820 in general property taxes.
- (a) On November 8th, 2016, voters passed issue 108 renewing a levy that increases forecasted 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 March. 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

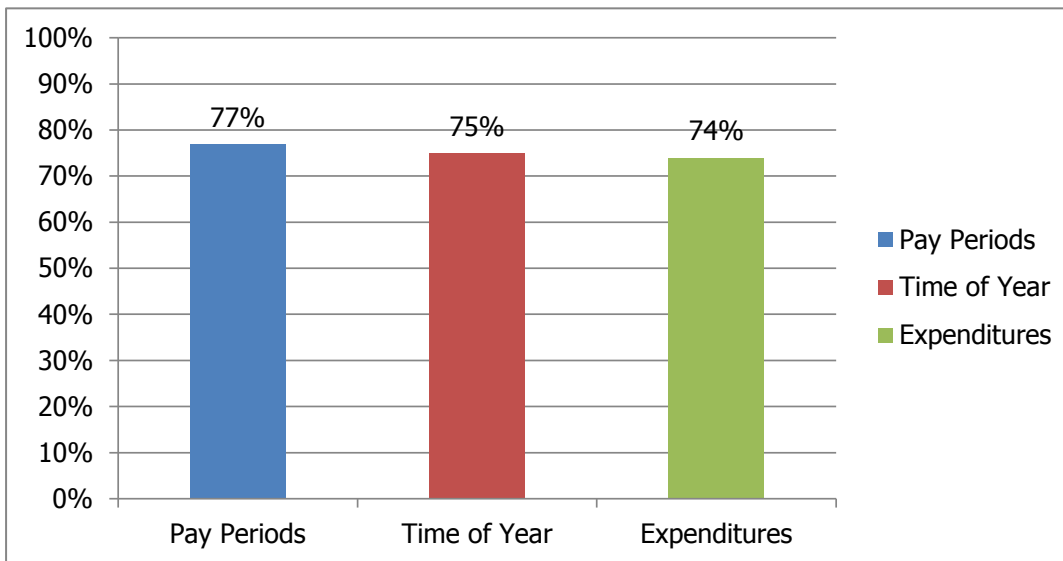
MONTHLY FINANCIAL STATUS REPORT

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 March 31, 2017.

Through March 31, 2017 the District has expended \$537,522,654 and has outstanding encumbrances of \$21,986,273. This total of \$559,508,927 reflects 74.00% 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 nine months, or 75.00%, of the fiscal year. Secondly, 20 of the 26, or 76.92%, of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3: Encumbrance/Expenditure Level Through March



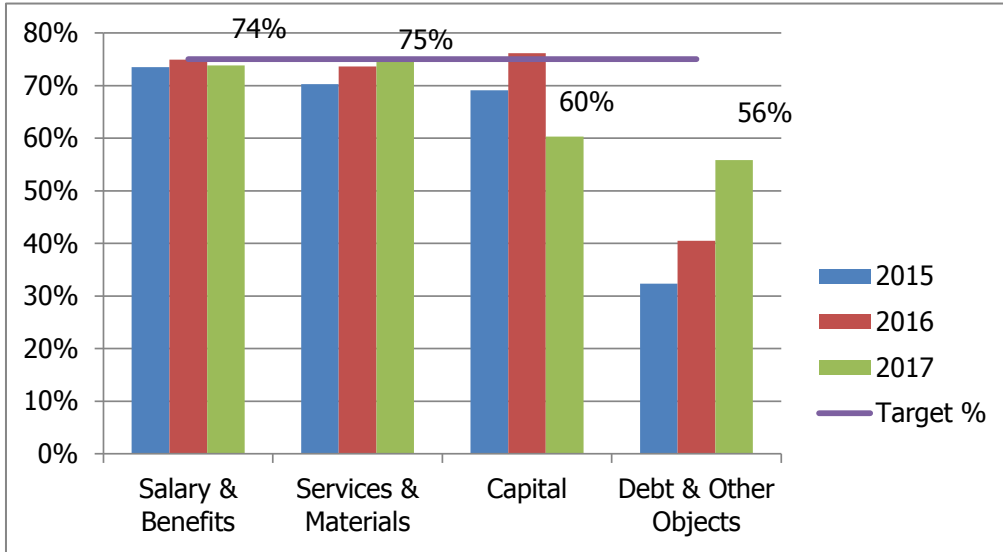
Overall, the District's encumbrance/expenditure level through March is trending below target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which related specifically to school opening activities.

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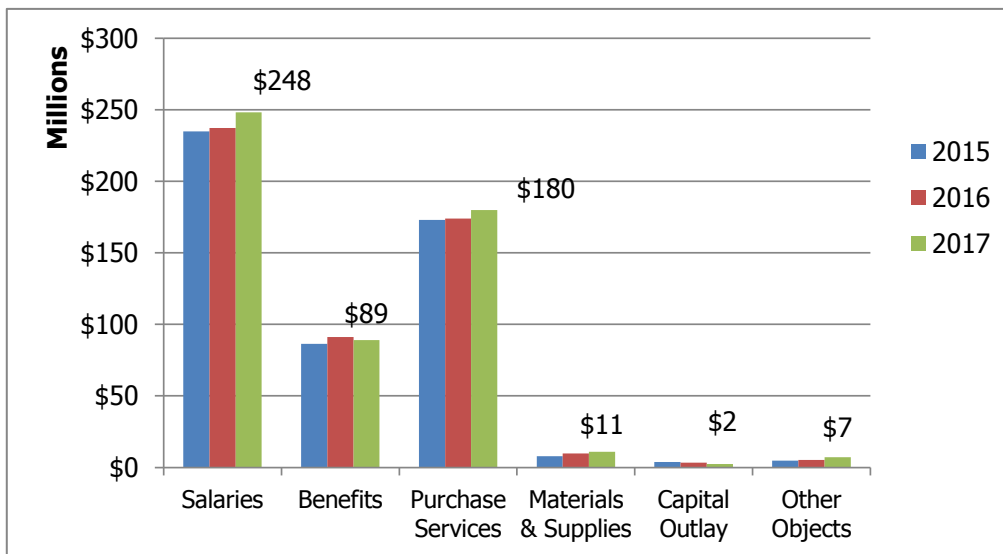
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the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

Figure 4: % Spend to Budget for YTD Expenditures



Target percent of 75.00% is based on the # of months completed in the current year.

Figure 5: Expenditure by Category



Data labels represent figures for current FY

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As Figure 4 and 5 illustrate, overall salaries and fringe benefits are slightly below target for this time of year. Salaries are 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 above budget, but are expected to even out. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$12.7 million in March which is higher than the \$11.5 million average in February. 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 75% 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 60% 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 March 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

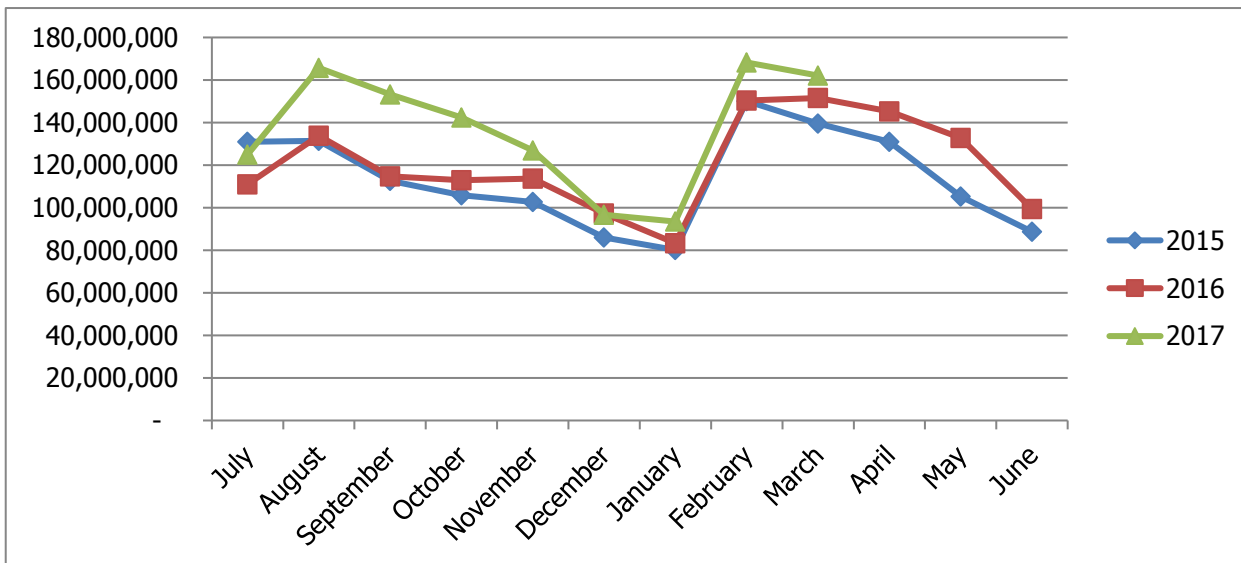
MONTHLY FINANCIAL STATUS REPORT

Cash Balances

The cash balance as of March 31, 2017 is \$162,073,016. The unencumbered balance as of March 31, 2017 is \$140,086,743. See below for details.

	FY '17
Beginning Cash Balance	\$ 98,886,923
Total Revenues	600,603,695
Total Expenses	537,522,654
Revenue over Expenses	63,081,042
Total Payables	105,051
Ending Cash Balance	162,073,016
Encumbrances/Reserves	21,986,273
Unencumbered Balance	\$ 140,086,743

Figure 6: Cash Balances Last 3 Years



Cleveland Municipal School District
Monthly Budget Status Report- Summary by Object
GENERAL FUNDS
MARCH 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	16,683,085.50	167,913,239.52	37,125,584.89	81.89	.00
112 TEMP CERT-SALARY/WAGES	8,680,995.22	.00	1,270,278.86	7,614,732.18	1,066,263.04	87.72	.00
113 SUPPL CERT-SALARY/WAGES	10,055,673.73	.00	62,707.30	4,189,986.91	5,865,686.82	41.67	.00
116 TEMP CERT NON-CONTRIBUTE	341,454.24	.00	33,942.39	209,542.10	131,912.14	61.37	.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	6,574,775.62	60,458,394.93	25,269,944.02	70.52	.00
142 NONCERT TEMP SALARY/WAGES	779,915.43	.00	126,269.71	975,054.98	195,139.55-	125.02	.00
143 NONCERT SUPPL SALARY/WAGE	197,578.67	.00	.00	123,194.23	74,384.44	62.35	.00
144 NONCERT OVERTIME SAL/WAGE	3,492,244.41	.00	535,870.67	3,945,751.64	453,507.23-	112.99	.00
146 NONCERT TEMP NON-CONTRIBU	316,275.96	.00	24,276.36	207,871.56	108,404.40	65.72	.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	10,196.28	301,848.00	206,942.13	59.33	.00
Object 1XX Total	316,140,091.15	.00	25,321,402.69	248,141,365.00	67,998,726.15	78.49	.00
211 STRS-EMPLOYER'S SHARE	31,738,554.22	.00	2,771,679.31	24,133,199.24	7,605,354.98	76.04	.00
221 SERS-EMPLOYER'S SHARE	12,838,430.79	.00	981,096.35	8,161,852.83	4,676,577.96	63.57	.00
241 CERT MEDICAL/HOSPITAL	48,197,465.97	.00	4,394,223.11	34,291,093.45	13,906,372.52	71.15	.00
242 CERT LIFE INSURANCE	9,987.50	.00	436.87-	8,657.74	1,329.76	86.69	.00
244 CERT VISION INSURANCE	314,211.36	.00	38,890.73-	66,186.70	248,024.66	21.06	.00
249 CERT OTHER INSURANCE BENF	3,294,195.81	.00	143,351.72-	2,117,103.37	1,177,092.44	64.27	.00
251 NONCERT MEDICAL/HOSPITAL	33,993,818.11	.00	2,396,984.98	18,291,114.10	15,702,704.01	53.81	.00
252 NONCERT LIFE INSURANCE	15,646.50	.00	2,222.34-	3,433.27	12,213.23	21.94	.00
254 NONCERT VISION INSURANCE	221,011.93	.00	10,755.08	150,743.54	70,268.39	68.21	.00
259 NONCERT OTHER INSUR BENEF	1,327,701.63	.00	99,481.38	952,086.72	375,614.91	71.71	.00
261 CERTIFIED WORKERS COMP	2,791,523.57	2,916.65	33,780.17-	447,317.63-	3,235,924.55	15.92-	8,749.96
262 NONCERT WORKERS COMP	1,114,212.08	.00	24,618.23-	219,762.90-	1,333,974.98	19.72-	90,156.89
281 CERT UNEMPLOYMENT INSUR	316,049.34	.00	23,517.87	164,710.35	151,338.99	52.12	20,000.00
282 NONCERT UNEMPLOY INSUR	96,707.91	.00	11,758.93	74,355.18	22,352.73	76.89	.00
291 CERT OTHER RETIRE/INSUR	4,153,179.00	10,930.08	.00	1,283,335.24	2,858,913.68	31.16	.00
Object 2XX Total	140,422,695.72	13,846.73	10,446,196.95	89,030,791.20	51,378,057.79	63.41	118,906.85
400 PURCHASED SERVICES	42,700.00	.00	.00	.00	42,700.00	.00	.00
411 INSTRUCTION SERVICES	650,062.27	54,432.65	3,539.85	219,049.44	376,580.18	42.07	79,375.13
412 INSTRUCTIONAL IMPROVEMENT	438,750.08	84,075.97	40,426.00	310,998.22	43,675.89	90.05	542,056.41
413 HEALTH SERVICES	594,278.14	169,697.76	74,725.31	357,611.47	66,968.91	88.73	153,566.03
415 MANAGEMENT SERVICES	306,074.88	66,451.39	6,638.20	84,469.20	155,154.29	49.31	110,487.25
416 DATA PROCESSING SERVICES	197,518.37	72,916.69	38,733.86	122,395.28	2,206.40	98.88	17,033.37
417 STATISTICAL SERVICES	519,994.44	73,970.78	8,262.92	345,628.56	100,395.10	80.69	266,106.22
418 PROFESSIONAL/LEGAL SVCS	4,151,029.87	1,328,277.89	303,420.87	1,733,279.10	1,089,472.88	73.75	707,893.38
419 OTHER PROF/TECH SERVICES	32,996,008.07	10,111,705.48	1,468,162.34	19,090,074.93	3,794,227.66	88.50	7,132,956.08
422 GARBAGE REMOVAL/CLEANING	144,932.34	432.34	33,806.61	140,169.87	4,330.13	97.01	432.34
423 REPAIRS/MAINTENANCE SVCS	2,908,151.87	1,306,425.54	234,130.13	1,371,548.12	230,178.21	92.09	870,404.01
425 RENTALS	3,610,954.26	836,303.01	370,946.24	2,355,519.16	419,132.09	88.39	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	51,598.04	8,174.13	92,672.11	2,250.00	98.46	4,270.15
431 CERTIFIED TRAVEL REIMB	355,360.92	57,802.45	7,715.61	61,767.64	235,790.83	33.65	32,307.02
432 CERT MEETING EXPENSE	1,074,303.36	361,940.64	51,493.46	398,944.43	313,418.29	70.83	559,741.56
433 NONCERT TRAVEL REIMBURSE	402,253.04	70,752.02	22,470.96	182,671.50	148,829.52	63.00	25,728.12
434 NONCERT MEETING EXPENSE	579,365.32	123,704.14	43,273.87	210,269.18	245,392.00	57.64	108,351.72

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
439 OTHER TRAVEL/MTG EXPENSE	103,200.13	34,224.47	2,843.44	48,888.23	20,087.43	80.54	48,262.12
441 TELEPHONE SERVICE	1,760,330.35	389,080.87	117,704.16	232,011.54	1,139,237.94	35.28	435,268.62
443 POSTAGE	313,445.72	1,270.52	101,569.24	144,200.61	167,974.59	46.41	22,791.00
445 MAIL/MESSENGER SERVICE	101,051.60	41,462.24	2,865.75	56,155.27	3,434.09	96.60	39,189.84
446 ADVERTISING	341,698.13	39,166.39	26,849.25	178,119.71	124,412.03	63.59	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	.00	1,275.00	1,275.00	.00	100.00	.00
451 ELECTRICITY	9,504,304.18	.00	1,225,502.50	7,941,727.23	1,562,576.95	83.56	.00
452 WATER AND SEWAGE	1,804,765.00	.00	196,596.96	1,629,536.94	175,228.06	90.29	.00
453 GAS	1,286,620.00	.00	118,254.56	761,997.82	524,622.18	59.22	.00
459 DISTR COPIER PROGRAM	789,115.60	330,771.93	61,682.44	437,043.67	21,300.00	97.30	243,552.98
461 PRINTING AND BINDING	308,537.20	25,161.90	28,681.77	151,906.59	131,468.71	57.39	52,028.09
462 CONTRACTED FOOD SERVICES	272,834.19	54,905.44	22,494.53	142,229.33	75,699.42	72.25	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	1,881,040.09	1,823,659.91	50.77	.00
474 EXCESS COSTS	3,899,700.00	.00	787,919.76	2,462,619.37	1,437,080.63	63.15	.00
475 SPEC ED-IN DISTRICT-PYMNT	12,846,001.30	43,251.20	876,328.20	6,294,699.24	6,508,050.86	49.34	173,201.30
477 OPEN ENROLLMNT-IN DISTRIC	2,946,300.00	.00	279,358.76	2,397,868.13	548,431.87	81.39	.00
478 COMMUNITY SCHL-INDISTRICT	133,676,050.00	.00	10,923,619.41	99,658,070.13	34,017,979.87	74.55	.00
479 OTHER TUITION PAYMENTS	19,813,869.40	197,548.06	1,977,097.82	15,945,496.18	3,670,825.16	81.47	357,540.36
481 STU TRANSP-OTHER OH DISTR	10,861,595.23	912,106.19	984,106.88	9,636,853.25	312,635.79	97.12	480,258.06
483 STU TRANSP-OTHER SOURCES	118,031.30	12,566.90	13,267.91	14,277.51	91,186.89	22.74	3,626.00
489 OTHER PUPIL TRANSP SRVCS	2,420,065.93	523,950.41	90,804.51	1,401,106.61	495,008.91	79.55	247,807.07
499 Other Purchased Services	86,342.75	.00	.00	463.10	85,879.65	.54	542.75
Object 4XX Total	258,744,590.39	17,376,953.31	20,554,743.21	179,856,721.26	61,510,915.82	76.23	13,202,937.90
511 INSTRUCTIONAL SUPPLIES	4,807,208.08	483,711.14	289,242.50	1,456,053.37	2,867,443.57	40.35	1,416,490.22
512 OFFICE SUPPLIES	2,222,079.84	269,794.07	160,353.73	1,459,574.70	492,711.07	77.83	432,352.46
514 HEALTH/HYGIENE SUPPLIES	97,453.25	16,684.12	15,813.44	64,655.84	16,113.29	83.47	3,589.52
516 SOFTWARE MATERIALS	500,912.45	7,387.19	488.91	488,279.48	5,245.78	98.95	464,363.56
519 OTHER GENERAL SUPPLIES	813,017.56	101,786.53	30,102.01	388,464.18	322,766.85	60.30	132,628.58
521 NEW TEXTBOOKS	3,747,553.09	247,436.15	57,970.83	3,342,517.99	157,598.95	95.79	215,385.69
524 SUPPLEMENTAL TEXTBOOKS	113,399.99	107,019.65	21,899.49	156,990.79	163,371.13	44.07	98,741.29
525 ELECTRONIC MATERIALS	411,775.04	12,233.61	981.11	272,372.78	127,168.65	69.12	15,422.28
529 OTHER TEXTBOOKS	1,108,129.88	47,833.93	3,222.21	1,019,808.32	40,487.63	96.35	6,982.44
531 NEW LIBRARY BOOKS	178,652.72	59,940.83	3,557.93	29,600.27	89,111.62	50.12	49,059.23
541 NEWSPAPERS	900.00	.00	.00	310.26	589.74	34.47	.00
542 PERIODICALS	33,383.39	1,721.18	165.89	3,604.04	28,058.17	15.95	2,160.92
543 DVDS,CDS AND VIDEOS	25,351.54	654.50	.00	1,053.01	23,644.03	6.74	201.09
546 ELEC SUBSCRIPTION SERVICE	45,159.33	1,357.33	.00	39,126.00	4,676.00	89.65	13,956.33
569 OTHER	574,017.67	140,985.02	69,311.82	329,079.96	103,952.69	81.89	33,155.93
570 SUP/MATL OPER/MAINT/REPAI	1,267,354.47	426,873.96	87,938.48	631,737.72	208,742.79	83.53	313,848.42
571 LAND	266,499.15	95,615.75	28,285.63	135,577.04	35,306.36	86.75	45,149.15
573 EQUIPMENT & FURNITURE	18,250.00	3,935.00	.00	4,510.00	9,805.00	46.27	.00
581 PARTS-MAINT/REP MOTOR VEH	1,014,215.74	385,421.54	67,562.27	548,777.47	80,016.73	92.11	214,706.26
582 FUEL	1,804,033.53	691,913.28	174,826.62	990,066.40	122,053.85	93.23	241,652.39
Object 5XX Total	19,049,346.72	3,102,304.78	1,011,722.87	11,048,178.04	4,898,863.90	74.28	3,699,845.76
640 CAPITAL EQUIPMENT	45,418.99	7,674.35	2,034.82	21,455.44	16,289.20	64.14	358.84

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
644 TECHNICAL EQUIPMENT	5,487,600.04	1,124,493.32	155,231.23	2,240,888.29	2,122,218.43	61.33	1,411,069.58
645 CAPITALIZED EQUIPMENT	92,120.00	26,503.18	.00	18,910.50	46,706.32	49.30	1,920.00
650 VEHICLES	417,669.70	89,502.20	.00	107,802.65	220,364.85	47.24	28,182.50
690 OTHER CAPITAL OUTLAY	63,675.00	32,720.00	.00	12,269.75	18,685.25	70.66	.00
Object 6XX Total	6,106,483.73	1,280,893.05	157,266.05	2,401,326.63	2,424,264.05	60.30	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	188,959.30	9,636.14	1,482.00	91,730.11	87,593.05	53.64	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	1,205,961.04	2,397,232.70	57,432.70-	102.45	.00
847 DELINQUENT LAND TAXES	2,577,015.00	.00	1,576,751.67	2,365,735.59	211,279.41	91.80	.00
848 BANK CHARGES	55,730.35	4,836.18	580.78	40,895.59	9,998.58	82.06	295.35
849 OTHER DUES & FEES	34,600.00	1,641.38	1,781.00	17,986.00	14,972.62	56.73	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	.00	1,099,369.17	19,280.83	98.28	156,126.00
882 AWARDS/PRIZES FOR COMPETE	300,673.30	64,911.93	18,317.01	129,987.37	105,774.00	64.82	43,767.58
889 OTHER AWARDS & PRIZES	431,754.16	86,472.81	24,513.97	170,694.35	174,587.00	59.56	75,340.43
890 OTHER MISC EXPENDITURES	1,356.95	256.95	.00	1,049.28	50.72	96.26	256.95
899 OTHER MISCELLANEOUS	27,200.05	1,238.80	3,760.46	11,742.69	14,218.56	47.73	301.68
Object 8XX Total	7,883,164.06	212,274.94	2,833,147.93	7,044,271.59	626,617.53	92.05	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	21,986,272.81	60,324,479.70	537,522,653.72	193,587,445.24	74.29	18,784,514.17

CLEVELAND MUNICIPAL SCHOOL DISTRICT
FUND LEDGER SUMMARY

As Of Date:

4/25/2017

MARCH '17

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 MARCH '17	CASH BALANCE MARCH '17	Proof								
GENERAL	001	98,886,923.23	18,784,514.17	80,102,409.06	54,097,606.78	600,603,695.42	60,324,479.70	537,522,653.72	(105,051.24)	537,417,602.48	21,986,272.81	140,086,743.36	162,073,016.17	0.00								
General		98,886,923.23	18,784,514.17	80,102,409.06	54,097,606.78	600,603,695.42	60,324,479.70	537,522,653.72	(105,051.24)	537,417,602.48	21,986,272.81	140,086,743.36	162,073,016.17	0.00								
FOOD SERVICES	006	2,246,006.58	1,363,846.02	882,160.56	2,517,110.26	16,880,183.17	2,031,667.14	16,571,283.98	(70,072.80)	16,501,211.18	7,210,394.24	(4,585,415.67)	2,624,978.57	0.00								
SPECIAL TRUST	007	8,384,737.22	1,643,808.13	6,740,929.09	1,253,021.11	7,065,410.84	862,301.92	4,667,701.49	(4,071.45)	4,663,630.04	1,919,276.62	8,867,241.40	10,786,518.02	0.00								
PUBLIC SCHOOL SUPPORT	018	418,863.74	91,919.47	326,944.27	54,709.45	314,210.34	29,868.70	186,443.83	0.00	186,443.83	65,919.05	480,711.20	546,630.25	0.00								
OTHER GRANT	019	(111,118.20)	0.00	(111,118.20)	0.00	718,277.48	124,024.76	1,311,999.68	0.00	1,311,999.68	0.00	(704,840.40)	(704,840.40)	0.00								
CLASSROOM FACILITIES MTN	034	12,044,083.88	7,756,488.01	4,287,595.87	100,333.44	2,059,918.03	1,066,936.32	8,951,885.42	0.00	8,951,885.42	4,471,186.07	680,930.42	5,152,116.49	0.00								
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	185,149.57	3,890,291.18	1,684,561.22	3,751,381.33	0.00	3,751,381.33	98,139.60	40,770.25	138,909.85	0.00								
ATHLETIC FUND	300	189,827.60	47,986.04	141,841.56	5,990.80	101,344.58	12,730.10	118,947.51	0.00	118,947.51	22,267.59	149,957.08	172,224.67	0.00								
AUXILIARY SVCS (NPSS)	401	2,917,803.82	1,211,298.52	1,706,505.30	3,503.45	4,430,484.63	643,922.10	4,867,802.91	(10,657.89)	4,857,145.02	2,465,652.27	25,491.16	2,491,143.43	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)	36,641.86	500,810.90	82,676.87	458,831.15	0.00	458,831.15	211,925.97	(337,654.80)	(125,728.83)	0.00								
DATA COMMUNICATIONS/BLDGS	451	345,010.12	0.00	345,010.12	0.00	0.00	0.00	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	0.00	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)	14,259.66	238,257.89	25,838.62	216,097.33	0.00	216,097.33	27,722.87	(37,371.32)	(9,648.45)	0.00								
MISC STATE GRANTS	499	518,936.36	174,225.24	342,711.12	2,216.74	1,172,863.69	4,803.87	1,175,179.48	0.00	1,175,179.48	1,053,689.74	(539,069.17)	514,620.57	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	7,744.86	11,788.64	0.00	11,788.64	0.00	162,063.69	162,063.69	0.00								
TITLE VI-B SPECIAL ED	516	1,268,490.53	3,192,061.45	(1,923,570.92)	439,421.90	11,660,312.79	881,236.78	14,586,154.63	0.00	14,586,154.63	649,212.11	(2,306,563.42)	(1,657,351.31)	0.00								
CARL D PERKINS VOC ED ACT	524	(89,158.58)	303,855.02	(393,013.60)	45,882.16	1,452,967.95	124,389.84	1,434,871.31	0.00	1,434,871.31	438,876.06	(509,938.00)	(71,061.94)	0.00								
TITLE I - SI SUBSIDY A	536	(1,174,592.47)	0.00	(1,174,592.47)	147,277.38	3,447,390.36	235,289.71	2,798,415.82	0.00	2,798,415.82	0.00	(525,617.93)	(525,617.93)	0.00								
TITLE I - SI SUBSIDY G	537	342,430.62	750,740.32	(408,309.70)	152,269.94	2,535,688.75	155,648.27	3,156,227.98	0.00	3,156,227.98	292,615.82	(570,724.43)	(278,108.61)	0.00								
BILINGUAL EDUCATION PROG	551	34,268.81	17,034.91	17,233.90	59,435.87	549,375.84	35,309.03	559,755.96	0.00	559,755.96	21,574.20	2,314.49	23,888.69	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)	2,652,756.93	28,357,725.24	2,367,745.16	29,954,190.16	(7,152.17)	29,947,037.99	2,587,345.69	(2,499,839.70)	87,505.99	0.00								
EHA PSCHL HAND GRANTS	587	(7,993.84)	23,531.22	(31,525.06)	8,241.85	281,152.21	15,978.49	316,994.94	0.00	316,994.94	25,282.53	(69,119.10)	(43,836.57)	0.00								
TITLE II-A	590	(588,273.95)	32,120.36	(620,394.31)	3,146,346.26	4,653,734.41	437,097.77	4,565,857.93	0.00	4,565,857.93	82,977.04	(583,374.51)	(500,397.47)	0.00								
MISC FEDERAL GRANTS	599	453,899.72	151,919.07	301,980.65	156,204.86	581,875.96	68,262.45	687,037.66	0.00	687,037.66	253,100.07	95,637.95	348,738.02	0.00								
Special Revenue		28,908,112.22	20,726,448.95	8,181,663.27	10,980,873.49	90,904,216.45	10,898,033.98	100,761,167.55	(91,954.31)	100,669,213.24	21,897,157.54	(2,754,042.11)	19,143,115.43	0.00								
BOND RETIREMENT	002	31,974,376.94	0.00	31,974,376.94	970,306.34	21,339,672.59	269,251.22	12,673,413.40	0.00	12,673,413.40	0.00	40,640,636.13	40,640,636.13	0.00								
Debt Service		31,974,376.94	0.00	31,974,376.94	970,306.34	21,339,672.59	269,251.22	12,673,413.40	0.00	12,673,413.40	0.00	40,640,636.13	40,640,636.13	0.00								
PERMANENT IMPROVEMENT	003	154,196,440.74	8,984,413.89	145,212,026.85	198,486.17	3,535,513.71	2,174,107.92	13,778,824.10	0.00	13,778,824.10	9,715,136.40	134,237,993.95	143,953,130.35	0.00								
CLASSROOM FACILITIES	010	81,330,626.75	17,712,195.49	63,618,431.26	9,624,725.67	10,753,771.39	1,921,554.81	17,846,512.60	0.00	17,846,512.60	25,719,644.39	48,518,241.15	74,237,885.54	0.00								
Capital Projects		235,527,067.49	26,696,609.38	208,830,458.11	9,823,211.84	14,289,285.10	4,095,662.73	31,625,336.70	0.00	31,625,336.70	35,434,780.79	182,756,235.10	218,191,015.89	0.00								
LIABILITY SELF-INSURANCE	023	2,337,696.05	45,666.65	2,292,029.40	0.00	0.00	19,231.78	518,462.72	0.00	518,462.72	223,817.30	1,595,416.03	1,819,233.33	0.00								
EMPLOYEE BENEFITS SLF-INS	024	12,192,983.39	33,622.50	12,159,360.89	8,817,180.28	65,051,374.29	10,917,067.19	62,007,387.71	0.00	62,007,387.71	0.00	15,236,969.97	15,236,969.97	0.00								
Self Insurance		14,530,679.44	79,289.15	14,451,390.29	8,817,180.28	65,051,374.29	10,936,298.97	62,525,850.43	0.00	62,525,850.43	223,817.30	16,832,386.00	17,056,203.30	0.00								
DISTRICT AGENCY	022	1,735,631.53	0.00	1,735,631.53	0.00	0.00	0.00	0.00	(33,080.07)	(33,080.07)	0.00	1,768,711.60	1,768,711.60	0.00								
STUDENT MANAGED ACTIVITY	200	649,041.82	229,110.93	419,930.89	67,908.16	310,787.80	60,141.47	293,207.78	(2,545.96)	290,661.82	173,650.27	495,517.53	669,167.80	0.00								
Agency		2,384,673.35	229,110.93	2,155,562.42	67,908.16	310,787.80	60,141.47	293,207.78	(35,626.03)	257,581.75	173,650.27	2,264,229.13	2,437,879.40	0.00								
Report Total		412,211,832.67	66,515,972.58	345,695,860.09	84,757,086.89	792,499,031.65	86,583,868.07	745,401,629.58	(232,631.58)	745,168,998.00	79,715,678.71	379,826,187.61	459,541,866.32	0.00								

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
	90005	APPLE EDUCATION	5883	3/1/2017	41745.00	.00	007	8352	2212	644	208	2017-7688A
C	423780	COPCO ELECTRONICS	517369	3/1/2017	50000.00	50000.00	572	7149	2213	644	001	2016-7064B
	464978	DELL COMPUTER CORP.	5890	3/3/2017	35118.04	.00	524	6140	1310	517	001	2017-7697A
C	381280	CLEVELAND SIGHT CENTER	517647	3/6/2017	25200.00	25200.00	001	0370	1290	479	001	2016-7101B
C	16236	TWIN TOWERS TRAINING	517672	3/6/2017	25200.00	25200.00	537	7157	2213	412	004	2016-7115B
C	274114	CDW GOVERNMENT, INC.	5897	3/7/2017	37000.00	37000.00	401	3481	3260	644	767	2017-7708A
	1095	HEINEMANN	517780	3/7/2017	37004.60	.00	499	5295	2212	511	001	2016-7057B
	551501	HOUGHTON MIFFLIN HARCOURT	517982	3/9/2017	28750.42	.00	401	3481	3260	520	735	2017-7732A
C	494714	EDUCATIONAL SERVICE CENTER	518232	3/13/2017	45000.00	.00	439	4311	1190	419	001	2016-6989C
	13064	STAR CONCRETE & CONSTRUCTIO	518444	3/15/2017	44164.50	.00	034	1298	2720	423	096	R20143997B
	8323	D&W DIESEL, INC.	518571	3/16/2017	26704.95	2647.15	001	0384	2840	581	964	2016-7243B
	551501	HOUGHTON MIFFLIN HARCOURT	5902	3/17/2017	32652.33	31895.57	401	3481	3260	520	725	2017-7720A
	28280	ALBERT M HIGLEY CO	5903	3/17/2017	36230.00	.00	010	1325	5300	419	078	2017-7722A
	258804	BUCKEYE EDUCATIONAL SYSTEM	5906	3/22/2017	38361.96	.00	007	9409	2212	644	298	2017-7739A
	494714	EDUCATIONAL SERVICE CENTER	519029	3/22/2017	45000.00	.00	439	4311	1190	419	001	2016-6989C
	16454	THE CORPORATE EXECUTIVE	5908	3/23/2017	25500.00	.00	001	0374	2960	419	001	2017-7742C
C	8016	NOWAK TOUR & TRAVEL INC	5909	3/23/2017	46080.00	46080.00	001	0652	2175	419	001	2017-7743C
	16126	B&G CONSTRUCTION SPCLSTS LL	519337	3/24/2017	35875.00	.00	003	1295	5200	423	144	R20166899B
C	584960	JOHNSON CONTROLS INC.	519349	3/24/2017	29448.14	29448.14	034	1298	2720	423	284	R20143997B
	762044	SADLIER OXFORD	519352	3/24/2017	27426.18	.00	401	3481	3260	520	735	2017-7752A
	5107	THEN DESIGN ARCH LTD DBA CLE	5920	3/28/2017	43746.00	.00	003	1295	5300	419	330	2017-7757A
	18153	SCHOOLHOUSE ELECTRONICS LL	5923	3/28/2017	30336.00	.00	401	3481	3260	644	766	2017-7762A
C	274114	CDW GOVERNMENT, INC.	5924	3/28/2017	30800.00	30800.00	401	3481	3260	644	764	2017-7764A
	17166	CENTER FOR THE COLLABORATIV	519546	3/28/2017	31287.00	.00	401	3481	3260	590	767	2017-7809A
	17590	PREMISE SOLUTIONS, LLC	5941	3/30/2017	36008.00	.00	003	1295	5600	620	068	2017-7793A
	8421	ADVANCED FEDERATED PROTEC	519751	3/31/2017	27260.00	20620.00	003	1286	5600	620	003	2016-6899B