



Department of Finance

Fiscal Year 2017 Financial Status Report

As of April 30, 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 April 30, 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	\$ (2,500,660)	\$ -	\$ -	\$ 231,881,821
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	39,944,590	-	-	400,484,615
Federal	475,536	274,452	22,717	39,868	11,558	217,566	46,019	-	36,473	16,947	-	-	1,141,136
Other	-	-	4,557,000	-	-	-	-	-	-	9	-	-	4,557,009
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	37,460,886	-	-	638,064,581
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	\$ 25,065,369	\$ -	\$ -	\$ 273,206,734
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	9,282,942	-	-	98,313,733
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	22,219,267	-	-	202,075,988
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	361,367	-	-	11,409,545
Capital Outlay	112,382	442,255	477,872	302,555	151,629	293,067	247,749	216,551	157,266	234,881	-	-	2,636,207
Other Objects	587,736	2,966,161	82,159	252,633	35,538	161,513	83,851	41,532	2,833,148	78,748	-	-	7,123,020
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	57,242,574	-	-	594,765,228
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)	(19,781,688)	-	-	43,299,353

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 April 30, 2017 the District has received revenue in the amount of \$638,064,581. The District will need to collect another \$94,250,806 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	388,441,727	(b)	(75,580,399)
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	1,420,987		420,987
Medicaid	5,530,612	956,119		(4,574,493)
CEAP	9,468,700	6,649,388		(2,819,312)
Advances-In	4,557,000	4,557,000		-
Casino Receipts	1,918,554	2,470,870		552,316
Other Revenues	22,340,307	16,172,770		(6,167,537)
Total Revenues	<u>732,315,387</u>	<u>638,064,581</u>		<u>(94,250,805.95)</u>

Notes

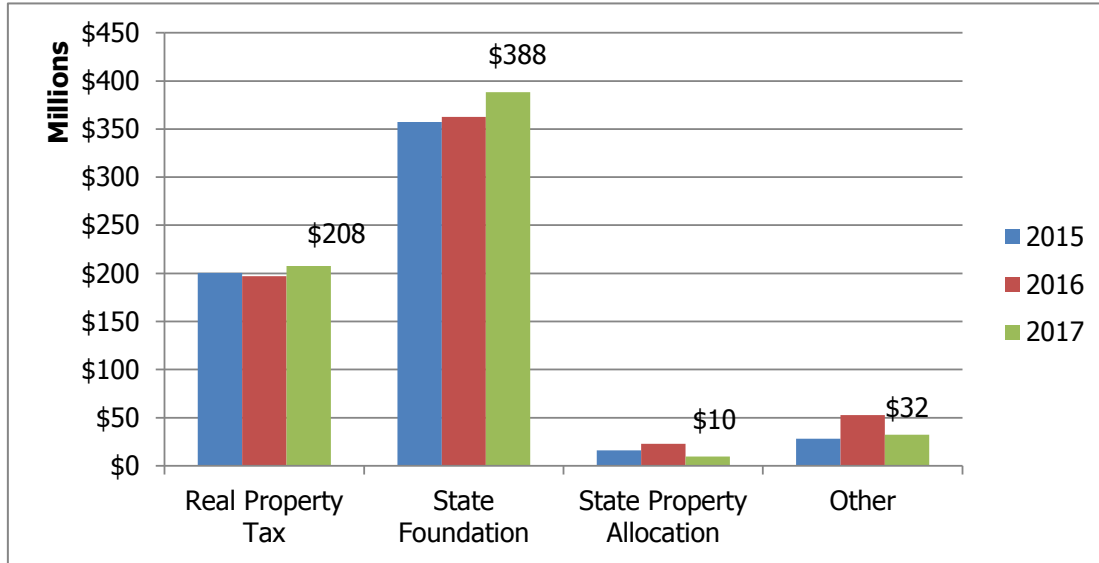
- (a) The District received \$200,603,977 in general real property taxes in FY16 and is forecasting \$208,678,000 in FY17. Through April 30, 2017, the District has received \$207,826,820 in general property taxes.
- (a) On November 8th, 2016, voters passed issue 108 renewing a levy that increases forecasted 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 April. 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

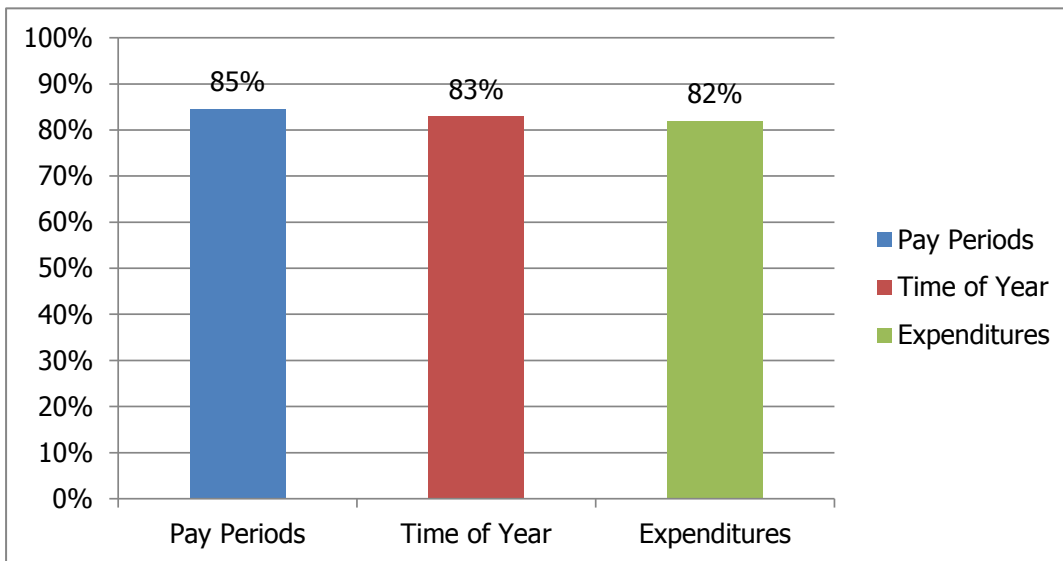
MONTHLY FINANCIAL STATUS REPORT

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 April 30, 2017.

Through April 30, 2017 the District has expended \$594,765,228 and has outstanding encumbrances of \$19,652,720. This total of \$614,417,948 reflects 82.00% 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 ten months, or 83.33%, of the fiscal year. Secondly, 22 of the 26, or 84.62%, of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3: Encumbrance/Expenditure Level Through April



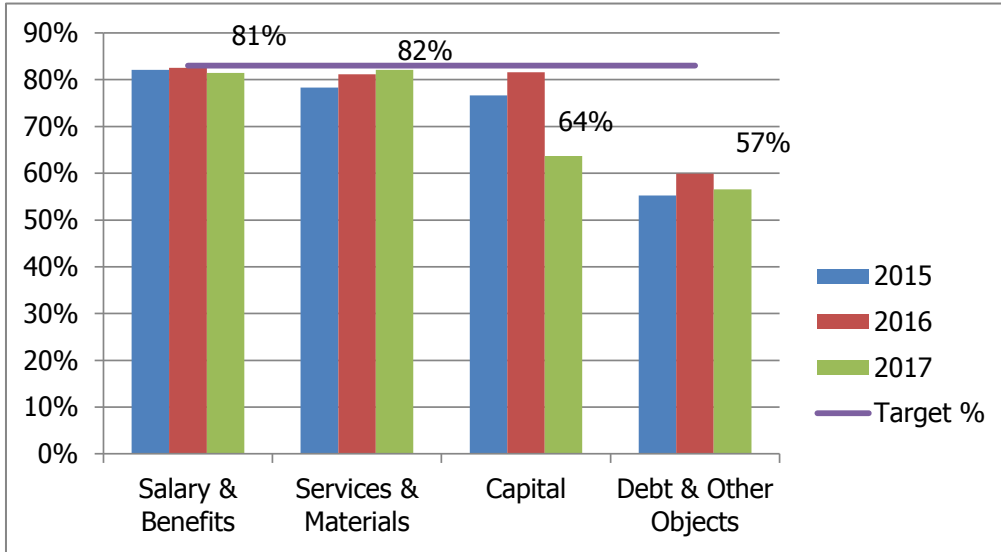
Overall, the District's encumbrance/expenditure level through April is trending below target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which related specifically to school opening activities.

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MONTHLY FINANCIAL STATUS REPORT

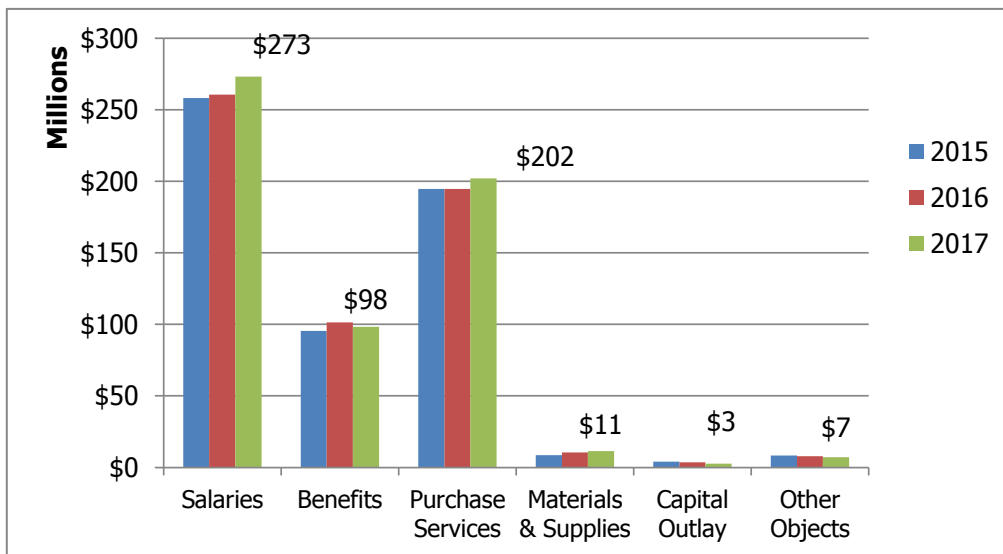
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the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

Figure 4: % Spend to Budget for YTD Expenditures



Target percent of 83.33% 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 Figures 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 \$12.5 million in April which is lower than the \$12.7 million average in March. 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 an 82% 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 64% 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 April 30, 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

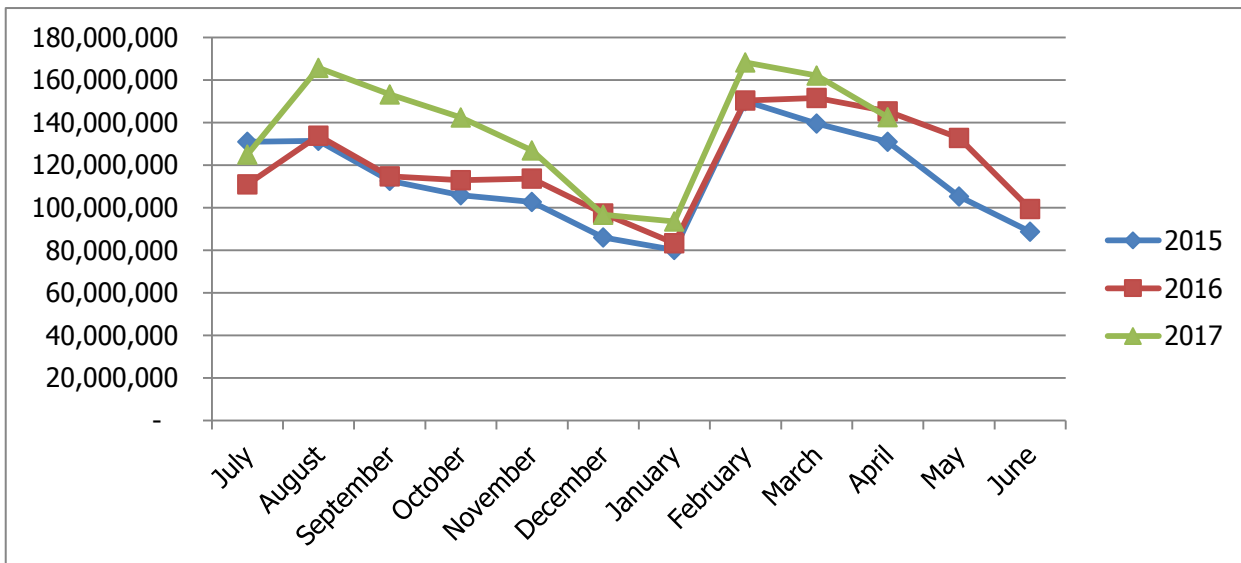
MONTHLY FINANCIAL STATUS REPORT

Cash Balances

The cash balance as of April 30, 2017 is \$142,595,242. The unencumbered balance as of April 30, 2017 is \$122,942,522. See below for details.

	FY '17
Beginning Cash Balance	\$ 98,886,923
Total Revenues	638,064,581
Total Expenses	594,765,228
Revenue over Expenses	43,299,353
Total Payables	408,965
Ending Cash Balance	142,595,242
Encumbrances/Reserves	19,652,720
Unencumbered Balance	\$ 122,942,522

Figure 6: Cash Balances Last 3 Years



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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	205,040,324.41	.00	16,952,406.25	184,865,645.77	20,174,678.64	90.16	.00
112 TEMP CERT-SALARY/WAGES	8,680,995.22	.00	941,800.66	8,556,532.84	124,462.38	98.57	.00
113 SUPPL CERT-SALARY/WAGES	10,019,149.89	.00	99,642.03	4,289,628.94	5,729,520.95	42.81	.00
116 TEMP CERT NON-CONTRIBUTE	341,454.24	.00	29,930.16	239,472.26	101,981.98	70.13	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	.00	857,855.76	357,855.76-	171.57	.00
141 NONCERT REGULAR SAL/WAGES	85,580,540.95	.00	6,515,725.31	66,974,120.24	18,606,420.71	78.26	.00
142 NONCERT TEMP SALARY/WAGES	774,915.43	.00	111,059.86	1,086,114.84	311,199.41-	140.16	.00
143 NONCERT SUPPL SALARY/WAGE	189,578.67	.00	.00	123,194.23	66,384.44	64.98	.00
144 NONCERT OVERTIME SAL/WAGE	3,471,142.58	.00	381,696.74	4,327,448.38	856,305.80-	124.67	.00
146 NONCERT TEMP NON-CONTRIBU	316,275.96	.00	20,620.35	228,491.91	87,784.05	72.24	.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	12,488.08	314,336.08	194,454.05	61.78	.00
Object 1XX Total	315,923,167.48	.00	25,065,369.44	273,206,734.44	42,716,433.04	86.48	.00
211 STRS-EMPLOYER'S SHARE	31,738,554.22	.00	2,742,180.94	26,875,380.18	4,863,174.04	84.68	.00
221 SERS-EMPLOYER'S SHARE	12,827,430.79	.00	997,618.09	9,159,470.92	3,667,959.87	71.41	.00
241 CERT MEDICAL/HOSPITAL	48,197,465.97	.00	3,266,872.01	37,557,965.46	10,639,500.51	77.93	.00
242 CERT LIFE INSURANCE	9,987.50	.00	358.64-	8,299.10	1,688.40	83.09	.00
244 CERT VISION INSURANCE	314,211.36	.00	40,133.38-	26,053.32	288,158.04	8.29	.00
249 CERT OTHER INSURANCE BENF	3,294,195.81	.00	240,535.49	2,357,638.86	936,556.95	71.57	.00
251 NONCERT MEDICAL/HOSPITAL	33,982,818.11	.00	1,934,684.62	20,225,798.72	13,757,019.39	59.52	.00
252 NONCERT LIFE INSURANCE	15,646.50	.00	1,758.24-	1,675.03	13,971.47	10.71	.00
254 NONCERT VISION INSURANCE	216,957.93	.00	10,544.64	161,288.18	55,669.75	74.34	.00
259 NONCERT OTHER INSUR BENEF	1,325,565.63	.00	105,166.44	1,057,253.16	268,312.47	79.76	.00
261 CERTIFIED WORKERS COMP	2,791,087.57	2,916.65	37,305.91-	484,623.54-	3,272,794.46	17.26-	8,749.96
262 NONCERT WORKERS COMP	1,113,412.08	.00	22,751.05-	242,513.95-	1,355,926.03	21.78-	90,156.89
281 CERT UNEMPLOYMENT INSUR	316,049.34	.00	13,045.81	177,756.16	138,293.18	56.24	20,000.00
282 NONCERT UNEMPLOY INSUR	96,707.91	.00	6,522.90	80,878.08	15,829.83	83.63	.00
291 CERT OTHER RETIRE/INSUR	4,153,179.00	10,930.08	68,077.89	1,351,413.13	2,790,835.79	32.80	.00
Object 2XX Total	140,393,269.72	13,846.73	9,282,941.61	98,313,732.81	42,065,690.18	70.04	118,906.85
400 PURCHASED SERVICES	24,288.19	8,549.48	.00	.00	15,738.71	35.20	.00
411 INSTRUCTION SERVICES	603,391.07	14,608.25	8,185.23	227,234.67	361,548.15	40.08	79,375.13
412 INSTRUCTIONAL IMPROVEMENT	430,057.83	84,411.98	330.00-	310,668.22	34,977.63	91.87	542,056.41
413 HEALTH SERVICES	664,683.78	163,645.99	3,000.00	360,611.47	140,426.32	78.87	153,566.03
415 MANAGEMENT SERVICES	318,928.60	63,006.91	7,016.75	91,485.95	164,435.74	48.44	110,487.25
416 DATA PROCESSING SERVICES	197,518.37	72,916.69	.00	122,395.28	2,206.40	98.88	17,033.37
417 STATISTICAL SERVICES	519,994.44	67,937.77	6,033.01	351,661.57	100,395.10	80.69	266,106.22
418 PROFESSIONAL/LEGAL SVCS	4,151,029.87	1,065,967.87	345,336.29	2,078,615.39	1,006,446.61	75.75	707,893.38
419 OTHER PROF/TECH SERVICES	32,903,219.21	7,191,668.79	3,255,500.45	22,345,575.38	3,365,975.04	89.77	7,132,956.08
422 GARBAGE REMOVAL/CLEANING	148,007.34	432.34	20,689.73	160,859.60	13,284.60-	108.98	432.34
423 REPAIRS/MAINTENANCE SVCS	2,952,236.84	1,185,834.46	118,815.87	1,490,363.99	276,038.39	90.65	870,404.01
425 RENTALS	3,596,160.14	813,216.44	74,959.43	2,430,478.59	352,465.11	90.20	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	24,202.43	27,395.61	120,067.72	2,250.00	98.46	4,270.15
431 CERTIFIED TRAVEL REIMB	324,278.75	46,788.09	18,267.53	80,035.17	197,455.49	39.11	32,307.02
432 CERT MEETING EXPENSE	1,034,415.69	311,446.28	62,353.24	461,297.67	261,671.74	74.70	559,741.56
433 NONCERT TRAVEL REIMBURSE	406,441.88	55,330.61	33,905.46	216,576.96	134,534.31	66.90	25,728.12
434 NONCERT MEETING EXPENSE	558,125.32	105,710.34	27,672.41	237,941.59	214,473.39	61.57	108,351.72

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
439 OTHER TRAVEL/MTG EXPENSE	108,200.13	27,174.52	11,439.95	60,328.18	20,697.43	80.87	48,262.12
441 TELEPHONE SERVICE	1,760,330.35	270,969.42	118,423.29	350,434.83	1,138,926.10	35.30	435,268.62
443 POSTAGE	313,947.71	976.52	2,638.91	146,839.52	166,131.67	47.08	22,791.00
445 MAIL/MESSENGER SERVICE	100,713.62	32,073.24	9,389.00	65,544.27	3,096.11	96.93	39,189.84
446 ADVERTISING	351,698.13	52,195.63	4,426.72	182,546.43	116,956.07	66.75	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	.00	1,275.00	.00	100.00	.00
451 ELECTRICITY	9,302,604.18	.00	778,393.48	8,720,120.71	582,483.47	93.74	.00
452 WATER AND SEWAGE	1,832,765.00	.00	202,643.80	1,832,180.74	584.26	99.97	.00
453 GAS	1,460,320.00	.00	697,348.98	1,459,346.80	973.20	99.93	.00
459 DISTR COPIER PROGRAM	789,115.60	277,138.03	53,633.90	490,677.57	21,300.00	97.30	243,552.98
461 PRINTING AND BINDING	302,642.11	20,194.88	5,008.14	156,914.73	125,532.50	58.52	52,028.09
462 CONTRACTED FOOD SERVICES	285,539.14	70,038.91	18,275.56	160,504.89	54,995.34	80.74	59,886.03
469 OTHER CRAFT/TRADE SVCS	9,800.00	45.00	.00	67.50	9,687.50	1.15	.00
471 TUITION PAID-OTHER OH DIS	3,704,700.00	.00	138,137.27	2,019,177.36	1,685,522.64	54.50	.00
474 EXCESS COSTS	3,899,700.00	.00	1,417,726.44	3,880,345.81	19,354.19	99.50	.00
475 SPEC ED-IN DISTRICT-PYMNT	12,846,001.30	928,015.20	1,208,399.81	7,503,099.05	4,414,887.05	65.63	173,201.30
477 OPEN ENROLLMNT-IN DISTRICT	2,946,300.00	.00	284,499.08	2,682,367.21	263,932.79	91.04	.00
478 COMMUNITY SCHL-INDISTRICT	133,676,050.00	.00	10,937,847.79	110,595,917.92	23,080,132.08	82.73	.00
479 OTHER TUITION PAYMENTS	19,813,869.40	360,684.69	1,806,974.61	17,752,470.79	1,700,713.92	91.42	357,540.36
481 STU TRANSP-OTHER OH DISTR	10,861,595.23	871,242.99	340,863.20	9,977,716.45	12,635.79	99.88	480,258.06
483 STU TRANSP-OTHER SOURCES	123,031.30	14,532.45	3,185.70	17,463.21	91,035.64	26.01	3,626.00
489 OTHER PUPIL TRANSP SRVCS	2,449,680.73	566,882.27	171,209.89	1,572,316.50	310,481.96	87.33	247,807.07
499 Other Purchased Services	86,342.75	.00	.00	463.10	85,879.65	.54	542.75
Object 4XX Total	258,662,219.15	14,768,838.47	22,219,266.53	202,075,987.79	41,817,392.89	83.83	13,202,937.90
511 INSTRUCTIONAL SUPPLIES	4,884,359.54	534,901.41	49,256.78	1,505,310.15	2,844,147.98	41.77	1,416,490.22
512 OFFICE SUPPLIES	2,387,124.45	354,084.07	107,030.74	1,566,605.44	466,434.94	80.46	432,352.46
514 HEALTH/HYGIENE SUPPLIES	100,746.54	14,664.34	4,634.24	69,290.08	16,792.12	83.33	3,589.52
516 SOFTWARE MATERIALS	500,912.45	2,337.19	5,269.14	493,548.62	5,026.64	99.00	464,363.56
519 OTHER GENERAL SUPPLIES	814,287.67	93,128.70	39,045.08	427,509.26	293,649.71	63.94	132,628.58
521 NEW TEXTBOOKS	3,762,769.25	249,877.44	15,564.10	3,358,082.09	154,809.72	95.89	215,385.69
524 SUPPLEMENTAL TEXTBOOKS	134,267.69	96,124.06	26,377.20	130,613.59	168,757.22	25.69	98,741.29
525 ELECTRONIC MATERIALS	386,477.59	37,816.69	3,434.76	275,807.54	72,853.36	81.15	15,422.28
529 OTHER TEXTBOOKS	1,100,377.79	18,392.74	6,210.09	1,026,018.41	55,966.64	94.91	6,982.44
531 NEW LIBRARY BOOKS	143,126.11	53,515.80	12,915.20	42,515.47	47,094.84	67.10	49,059.23
541 NEWSPAPERS	900.00	.00	.00	310.26	589.74	34.47	.00
542 PERIODICALS	21,155.83	1,854.79	102.66	3,706.70	15,594.34	26.29	2,160.92
543 DVDS,CDS AND VIDEOS	13,566.52	2,899.25	250.04	1,303.05	9,364.22	30.98	201.09
546 ELEC SUBSCRIPTION SERVICE	45,159.33	737.33	620.00	39,746.00	4,676.00	89.65	13,956.33
569 OTHER	595,726.53	159,248.71	13,246.33	342,326.29	94,151.53	84.20	33,155.93
570 SUP/MATL OPER/MAINT/REPAI	1,292,354.47	507,444.62	39,469.10	671,206.82	113,703.03	91.20	313,848.42
571 LAND	266,499.15	93,787.68	7,284.51	142,861.55	29,849.92	88.80	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	1,012,215.74	358,345.22	30,409.13	579,186.60	74,683.92	92.62	214,706.26
582 FUEL	1,755,523.53	691,913.28	248.00	990,314.40	73,295.85	95.82	241,652.39
Object 5XX Total	19,235,800.18	3,275,008.32	361,367.10	11,409,545.14	4,551,246.72	76.34	3,699,845.76
640 CAPITAL EQUIPMENT	45,418.99	8,854.45	2,014.35	23,469.79	13,094.75	71.17	358.84

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
644 TECHNICAL EQUIPMENT	5,700,783.29	1,189,854.64	223,817.68	2,464,705.97	2,046,222.68	64.11	1,411,069.58
645 CAPITALIZED EQUIPMENT	89,620.00	22,604.38	3,898.80	22,809.30	44,206.32	50.67	1,920.00
650 VEHICLES	351,669.70	89,502.20	.00	107,802.65	154,364.85	56.11	28,182.50
690 OTHER CAPITAL OUTLAY	70,335.00	36,507.00	5,150.00	17,419.75	16,408.25	76.67	.00
Object 6XX Total	6,257,826.98	1,347,322.67	234,880.83	2,636,207.46	2,274,296.85	63.66	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	172,975.30	6,615.84	4,190.25	95,920.36	70,439.10	59.28	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	.00	2,397,232.70	57,432.70-	102.45	.00
847 DELINQUENT LAND TAXES	2,577,015.00	.00	.00	2,365,735.59	211,279.41	91.80	.00
848 BANK CHARGES	55,730.35	4,836.18	16,196.40	57,091.99	6,197.82-	111.12	295.35
849 OTHER DUES & FEES	34,600.00	6,726.38	.00	17,986.00	9,887.62	71.42	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
880 AWARDS & PRIZES	2,000.00	108.44	1,355.00	1,355.00	536.56	73.17	.00
882 AWARDS/PRIZES FOR COMPETE	311,738.60	80,291.09	30,135.33	160,122.70	71,324.81	77.12	43,767.58
889 OTHER AWARDS & PRIZES	425,597.06	105,057.39	26,057.74	196,752.09	123,787.58	70.91	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	530.80	813.75	12,556.44	14,112.81	48.11	301.68
Object 8XX Total	7,874,088.26	247,703.82	78,748.47	7,123,020.06	503,364.38	93.61	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	19,652,720.01	57,242,573.98	594,765,227.70	138,678,424.06	81.59	18,784,514.17

CLEVELAND MUNICIPAL SCHOOL DISTRICT
FUND LEDGER SUMMARY

As Of Date:

5/12/2017

APRIL '17

FUND	USAS FUND	OPEN		(A-B)		D		E		F		G		H		I		J		((A+D)-G)-J
		A	B	C	Current Receipts	YTD Revenue Ledger Receipts	Current Disbursements	YTD Expense Ledger Disbursements	Payables	YTD DISBURSE.	OPEN ENCUMBRANCES	FUND BALANCE APRIL '17	CASH BALANCE APRIL '17	Proof						
		CASH BALANCE JUNE 30, 2016	ENCUMBRANCES JUNE 30, 2016	FUND BALANCE JUNE 30, 2016																
GENERAL	001	98,886,923.23	18,784,514.17	80,102,409.06	37,460,885.63	638,064,581.05	57,242,573.98	594,765,227.70	(408,965.16)	594,356,262.54	19,652,720.01	122,942,521.73	142,595,241.74	0.00						
General		98,886,923.23	18,784,514.17	80,102,409.06	37,460,885.63	638,064,581.05	57,242,573.98	594,765,227.70	(408,965.16)	594,356,262.54	19,652,720.01	122,942,521.73	142,595,241.74	0.00						
FOOD SERVICES	006	2,246,006.58	1,363,846.02	882,160.56	137,193.66	17,017,376.83	1,836,537.04	18,407,821.02	0.00	18,407,821.02	6,383,988.20	(5,528,425.81)	855,562.39	0.00						
SPECIAL TRUST	007	8,384,737.22	1,643,808.13	6,740,929.09	433,488.82	7,498,899.66	776,994.98	5,444,696.47	(2,666.66)	5,442,029.81	2,204,096.30	8,237,510.77	10,441,607.07	0.00						
PUBLIC SCHOOL SUPPORT	018	418,863.74	91,919.47	326,944.27	56,724.02	370,934.36	33,990.07	220,433.90	(32.20)	220,401.70	86,985.02	482,411.38	569,396.40	0.00						
OTHER GRANT	019	(111,118.20)	0.00	(111,118.20)	0.00	718,277.48	121,625.86	1,433,625.54	0.00	1,433,625.54	0.00	(826,466.26)	(826,466.26)	0.00						
CLASSROOM FACILITIES MTN	034	12,044,083.88	7,756,488.01	4,287,595.87	13,307.77	2,073,225.80	589,275.85	9,541,161.27	0.00	9,541,161.27	4,014,699.22	561,449.19	4,576,148.41	0.00						
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	0.00	3,890,291.18	138,909.85	3,890,291.18	0.00	3,890,291.18	98,139.60	(98,139.60)	0.00	0.00						
ATHLETIC FUND	300	189,827.60	47,986.04	141,841.56	1,776.35	103,120.93	10,820.76	129,768.27	(565.00)	129,203.27	23,616.90	140,128.36	163,745.26	0.00						
AUXILIARY SVCS (NPSS)	401	2,917,803.82	1,211,298.52	1,706,505.30	4,579,897.82	9,010,382.45	826,961.17	5,694,764.08	(2,044.93)	5,692,719.15	3,179,422.57	3,056,044.55	6,235,467.12	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)	93,364.26	594,175.16	67,830.93	526,662.08	0.00	526,662.08	148,126.61	(248,322.11)	(100,195.50)	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)	22,108.39	260,366.28	55,206.37	271,303.70	0.00	271,303.70	23,381.78	(66,128.21)	(42,746.43)	0.00						
MISC STATE GRANTS	499	516,936.36	174,225.24	342,711.12	29,371.10	1,202,234.79	231,741.81	1,406,921.29	(228.98)	1,406,692.31	837,489.10	(525,010.26)	312,478.84	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	34,220.34	46,008.98	0.00	46,008.98	0.00	127,843.35	127,843.35	0.00						
TITLE VI-B SPECIAL ED	516	1,268,490.53	3,192,061.45	(1,923,570.92)	1,281,644.36	12,941,957.15	988,451.03	15,574,605.66	0.00	15,574,605.66	564,266.06	(1,928,424.04)	(1,364,157.98)	0.00						
CARL D PERKINS VOC ED ACT	524	(89,158.58)	303,855.02	(393,013.60)	169,995.36	1,622,963.31	279,784.16	1,714,655.47	0.00	1,714,655.47	457,101.57	(637,952.31)	(180,850.74)	0.00						
TITLE I - SI SUBSIDY A	536	(1,174,592.47)	0.00	(1,174,592.47)	369,287.63	3,816,677.99	416,791.64	3,215,207.46	0.00	3,215,207.46	199,920.71	(773,042.65)	(573,121.94)	0.00						
TITLE I - SI SUBSIDY G	537	342,430.62	750,740.32	(408,309.70)	216,987.54	2,752,676.29	311,690.87	3,467,918.85	0.00	3,467,918.85	412,100.58	(784,912.52)	(372,811.94)	0.00						
BILINGUAL EDUCATION PROG	551	34,268.81	17,034.91	17,233.90	50,602.34	599,978.18	39,191.93	598,947.89	0.00	598,947.89	11,488.16	23,810.94	35,299.10	0.00						
TRANSITION FOR REFUGEE	571	517.68	0.00	517.68	57,980.05	57,980.05	0.00	52,882.35	0.00	52,882.35	0.00	5,615.38	5,615.38	0.00						
TITLE I	572	1,676,818.74	3,926,400.09	(2,249,581.35)	3,495,818.19	31,853,543.43	3,420,524.51	33,374,714.67	(1,242.98)	33,373,471.69	2,946,086.05	(2,789,195.57)	156,890.48	0.00						
EHA PSCHL HAND GRANTS	587	(7,993.84)	23,531.22	(31,525.06)	36,540.52	317,692.73	26,741.88	343,736.82	0.00	343,736.82	26,177.55	(60,215.48)	(34,037.93)	0.00						
TITLE II-A	590	(588,273.95)	32,120.36	(620,394.31)	243,802.31	4,897,536.72	514,008.78	5,079,866.71	0.00	5,079,866.71	81,533.42	(852,137.36)	(770,603.94)	0.00						
MISC FEDERAL GRANTS	599	453,899.72	151,919.07	301,980.65	85,548.77	667,424.73	77,079.63	764,117.29	0.00	764,117.29	206,569.01	150,638.15	357,207.16	0.00						
Special Revenue		28,908,112.22	20,726,448.95	8,181,663.27	11,375,439.26	102,279,655.71	10,798,379.46	111,559,547.01	(6,780.75)	111,552,766.26	21,905,188.41	(2,270,186.74)	19,635,001.67	0.00						
BOND RETIREMENT	002	31,974,376.94	0.00	31,974,376.94	153,554.10	21,493,226.69	0.00	12,673,413.40	0.00	12,673,413.40	0.00	40,794,190.23	40,794,190.23	0.00						
Debt Service		31,974,376.94	0.00	31,974,376.94	153,554.10	21,493,226.69	0.00	12,673,413.40	0.00	12,673,413.40	0.00	40,794,190.23	40,794,190.23	0.00						
PERMANENT IMPROVEMENT	003	154,196,440.74	8,984,413.89	145,212,026.85	98,438.72	3,633,952.43	3,155,910.33	16,934,734.43	0.00	16,934,734.43	9,581,864.16	131,313,794.58	140,895,658.74	0.00						
CLASSROOM FACILITIES	010	81,330,626.75	17,712,195.49	63,618,431.26	1,670,590.22	12,424,361.61	2,241,081.35	20,087,593.95	0.00	20,087,593.95	23,569,551.65	50,097,842.76	73,667,394.41	0.00						
Capital Projects		235,527,067.49	26,696,609.38	208,830,458.11	1,769,028.94	16,058,314.04	5,396,991.68	37,022,328.38	0.00	37,022,328.38	33,151,415.81	181,411,637.34	214,563,053.15	0.00						
LIABILITY SELF-INSURANCE	023	2,337,696.05	45,666.65	2,292,029.40	0.00	0.00	31,260.65	549,723.37	0.00	549,723.37	202,438.30	1,585,534.38	1,787,972.68	0.00						
EMPLOYEE BENEFITS SLF-INS	024	12,192,983.39	33,622.50	12,159,360.89	7,232,759.24	72,284,133.53	6,725,925.08	68,733,312.79	0.00	68,733,312.79	0.00	15,743,804.13	15,743,804.13	0.00						
Self Insurance		14,530,679.44	79,289.15	14,451,390.29	7,232,759.24	72,284,133.53	6,757,185.73	69,283,036.16	0.00	69,283,036.16	202,438.30	17,329,338.51	17,531,776.81	0.00						
DISTRICT AGENCY	022	1,735,631.53	0.00	1,735,631.53	0.00	0.00	0.00	0.00	1,182,475.28	1,182,475.28	0.00	553,156.25	553,156.25	0.00						
STUDENT MANAGED ACTIVITY	200	649,041.82	229,110.93	419,930.89	72,955.38	383,743.18	81,505.43	374,713.21	0.00	374,713.21	216,061.51	442,010.28	658,071.79	0.00						
Agency		2,384,673.35	229,110.93	2,155,562.42	72,955.38	383,743.18	81,505.43	374,713.21	1,182,475.28	1,557,188.49	216,061.51	995,166.53	1,211,228.04	0.00						
Report Total		412,211,832.67	66,515,972.58	345,695,860.09	58,064,622.55	850,563,654.20	80,276,636.28	825,678,265.86	766,729.37	826,444,995.23	75,127,824.04	361,202,667.60	436,330,491.64	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
	16126	B&G CONSTRUCTION SPCLSTS LL	519961	4/4/2017	35875.00	.00	001	0270	2720	419	001	R20166899B
	15192	EDFOCUS INITIATIVE	520143	4/5/2017	40000.00	.00	001	0248	2213	419	012	
	15705	AGM ENERGY SERVICES, LLC	520332	4/6/2017	49724.00	.00	003	1295	5200	423	229	R20166899B
C	494714	EDUCATIONAL SERVICE CENTER C	520383	4/7/2017	34586.00	34586.00	001	0370	1290	475	001	2015-5746B
	15972	REDESIGN LLC	5947	4/9/2017	49850.00	18000.00	007	9442	2212	419	001	2017-7811A
	18106	E-SCRAP SOLUTIONS	5948	4/9/2017	29395.00	.00	001	0287	2700	425	001	2017-7813C
C	18188	MULLEN COUGHLIN LLC	5949	4/9/2017	44695.50	44695.50	001	0195	2990	418	001	2017-7814C
C	900440	SQUIRE PATTON BOGGS (US) LLP	520657	4/10/2017	32561.98	32561.98	001	0195	2990	418	001	2017-7798C
	16461	RAPTOR TECHNOLOGIES, LLC.	5951	4/11/2017	40000.00	.00	001	0380	2760	644	001	2017-7818A
	551501	HOUGHTON MIFFLIN HARCOURT	520829	4/11/2017	32923.20	.00	401	3481	3260	520	728	2017-7834A
	464978	DELL COMPUTER CORP.	5952	4/12/2017	28321.00	.00	499	5296	1319	519	001	2017-7819A
	274114	CDW GOVERNMENT, INC.	5954	4/12/2017	25971.00	23171.00	401	3481	3260	644	713	2017-7821A
	17367	INFO-TECH RESEARCH GROUP INC	5955	4/12/2017	25000.00	25000.00	001	0269	2930	419	001	2017-7822A
	11611	G & G INC.	5959	4/12/2017	25430.00	.00	401	3481	3260	644	725	2017-7826A
	15077	ARAMARK SPORTS & ENTERTAINM	5961	4/12/2017	40000.00	.00	007	9402	2219	419	001	2017-7829A
	551494	PEARSON ASSESSMENTS	520899	4/12/2017	42388.60	.00	516	5829	2142	511	001	2016-7343B
	10496	AMERICAB TRANSPORTATION, INC	520931	4/12/2017	30000.00	.00	001	0369	2890	481	964	2017-7806B
	14512	HOPE MEDICAL TRANSPORTATION	520933	4/12/2017	30000.00	20737.32	001	0369	2890	481	964	2017-7806B
	11611	G & G INC.	521032	4/13/2017	37678.64	.00	401	3481	3260	644	725	2017-7845A
	11611	G & G INC.	521065	4/13/2017	28266.00	.00	401	3481	3260	644	759	2017-7855A
	687070	GOVCONNECTION INC.	521102	4/13/2017	35734.00	.00	401	3481	3260	644	728	2017-7905A
	947333	TEACHER CREATED MATERIALS	5970	4/18/2017	36720.00	.00	001	0510	2290	511	001	2017-7843A
	274114	CDW GOVERNMENT, INC.	521268	4/18/2017	31280.00	.00	401	3481	3260	644	751	2017-7872A
	16745	CENTER FOR STUDENT ACHIEVEM	521365	4/19/2017	49000.00	.00	537	7157	2213	412	041	2016-6989C
	464978	DELL COMPUTER CORP.	5973	4/20/2017	27800.00	.00	007	8359	2212	644	330	2017-7847A
	455478	EDUCATIONAL SERVICE CENTER C	521522	4/20/2017	25000.00	.00	537	7158	2212	412	021	201-6989 C
	11611	G & G INC.	521543	4/20/2017	28648.95	.00	401	3481	3260	644	708	2017-7871A
	90005	APPLE EDUCATION	5977	4/21/2017	49195.40	.00	007	9408	2212	644	299	2017-7858A
	11611	G & G INC.	521633	4/21/2017	44043.00	.00	401	3481	3260	644	725	2017-7903A
	698434	PASCO SCIENTIFIC	521886	4/24/2017	27675.00	.00	401	3481	3260	510	752	
	90005	APPLE EDUCATION	5986	4/25/2017	30217.75	.00	001	0248	1130	644	159	2017-7882A
	14980	TIERNEY BROTHERS, INC.	5987	4/25/2017	31123.75	.00	007	9430	2212	644	060	2017-7883A
	464978	DELL COMPUTER CORP.	5988	4/25/2017	35118.04	.00	524	6140	1310	517	001	2017-7884A
	5831	BATTELLE FOR KIDS	5990	4/25/2017	37087.50	.00	001	0208	2920	419	001	2017-7886A
	14980	TIERNEY BROTHERS, INC.	5992	4/25/2017	49798.00	.00	001	0248	1130	644	032	2017-7888A
	1278	ROBERT HALF INTERNATIONAL	5994	4/25/2017	25000.00	16157.77	001	0210	2941	419	001	2017-7890C
C	383400	CLEVELAND STATE UNIVERSITY	522126	4/26/2017	34220.34	34220.34	512	8321	2213	412	184	2014-4710C
	8016	NOWAK TOUR & TRAVEL INC	522133	4/26/2017	30500.00	.00	007	9442	2212	439	001	
	8016	NOWAK TOUR & TRAVEL INC	522146	4/26/2017	30200.00	.00	007	9442	2212	439	001	
	9897	ZENITH SYSTEMS, LLC	522156	4/26/2017	39690.00	.00	003	1286	5600	620	144	2017-7802B
	16679	FUN AND FUNCTION LLC	522229	4/27/2017	41135.00	.00	516	5829	2181	511	001	20167343B
	16679	FUN AND FUNCTION LLC	522269	4/27/2017	39470.00	.00	516	5829	2181	511	001	20167343B
	11611	G & G INC.	522324	4/27/2017	29110.90	.00	401	3481	3260	590	751	2017-7919A
	808178	SCHOLASTIC INC	522341	4/27/2017	49531.84	.00	537	7158	1930	524	240	20166989C
C	588172	KAYE PRODUCTS INC	522396	4/27/2017	26352.13	.00	516	5829	2181	644	001	20167343B
	118355	ATTAINMENT COMPANY INC.	522402	4/27/2017	36742.68	.00	516	5829	2182	519	001	20167343B
	9262	EPIPHANY MANAGEMENT GROUP	522453	4/28/2017	40000.00	.00	401	3481	3260	419	764	2017-7932A
	597100	LAKESHORE LEARNING MATERIAL	522591	4/28/2017	31450.00	.00	536	7156	1930	519	353	
	17808	GLEN MILLS SCHOOLS	522622	4/28/2017	26708.56	26708.56	001	0370	1290	479	001	2016-7101B
	13905	LEGACY PAINTING, LLC.	522627	4/29/2017	29725.00	.00	003	1295	5200	423	273	R20177802B