



Department of Finance

Fiscal Year 2017 Financial Status Report

As of May 31, 2017

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of May 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.

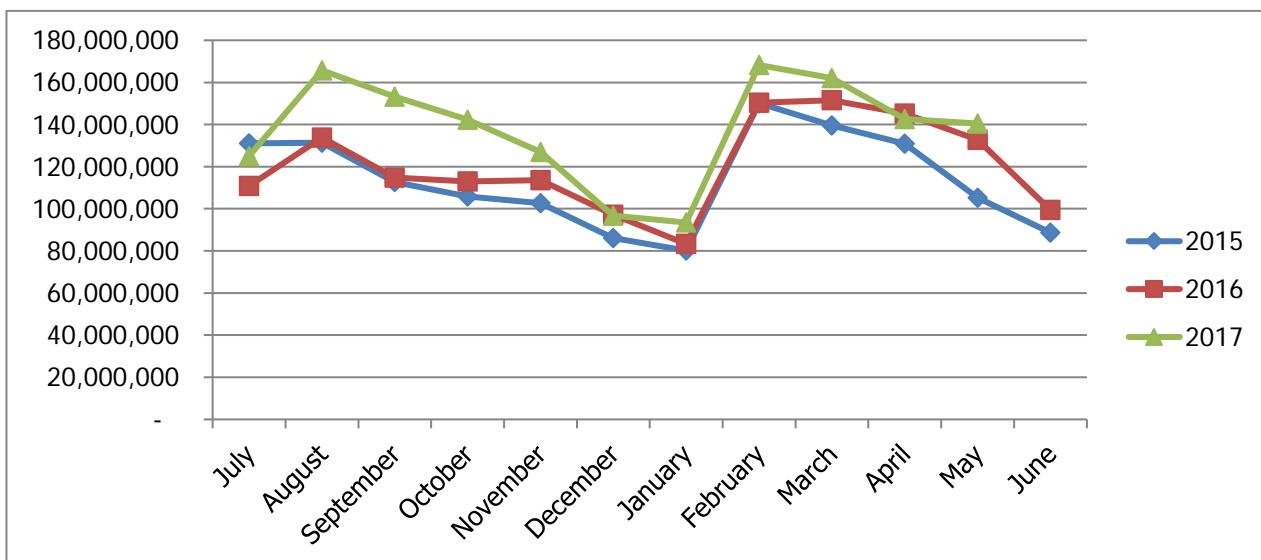
	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenues													
Local	\$ 52,719,983	\$ 47,518,995	\$ 1,048,458	\$ 2,162,767	\$ 2,235,913	\$ 3,416,992	\$ 16,751,111	\$ 90,341,124	\$ 18,187,138	\$ (2,500,660)	\$ 9,622,005	\$ -	\$ 241,503,826
State	37,002,537	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	43,705,095	-	444,189,711
Federal	475,536	274,452	22,717	39,868	11,558	217,566	46,019	-	36,473	16,947	4,279,970	-	5,421,106
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	57,607,071	-	695,671,652
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	\$ 29,856,969	\$ -	\$ 303,063,704
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	8,028,800	-	106,342,532
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	20,817,506	-	222,893,494
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	580,610	-	11,990,155
Capital Outlay	112,382	442,255	477,872	302,555	151,629	293,067	247,749	216,551	157,266	234,881	343,520	-	2,979,728
Other Objects	587,736	2,966,161	82,159	252,633	35,538	161,513	83,851	41,532	2,833,148	78,748	207,935	-	7,330,955
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	59,835,339	-	654,600,567
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)	(2,228,269)	-	41,071,085

Cash Balances

The cash balance as of May 31, 2017 is \$140,428,003. The unencumbered balance as of May 31, 2017 is \$110,967,575. See below for details.

	FY '17
Beginning Cash Balance	\$ 98,886,923
Total Revenues	<u>695,671,652</u>
Total Expenses	654,600,567
Revenue over Expenses	<u>41,071,085</u>
Total Payables	469,995
Ending Cash Balance	140,428,003
Encumbrances/Reserves	29,460,428
Unencumbered Balance	<u><u>\$ 110,967,575</u></u>

Figure 6: Cash Balances Last 3 Years



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 May 31, 2017 the District has received revenue in the amount of \$695,671,652. The District will need to collect another \$36,643,735 to reach its target.

Figure 1: Forecasted Revenues and Actual Revenues

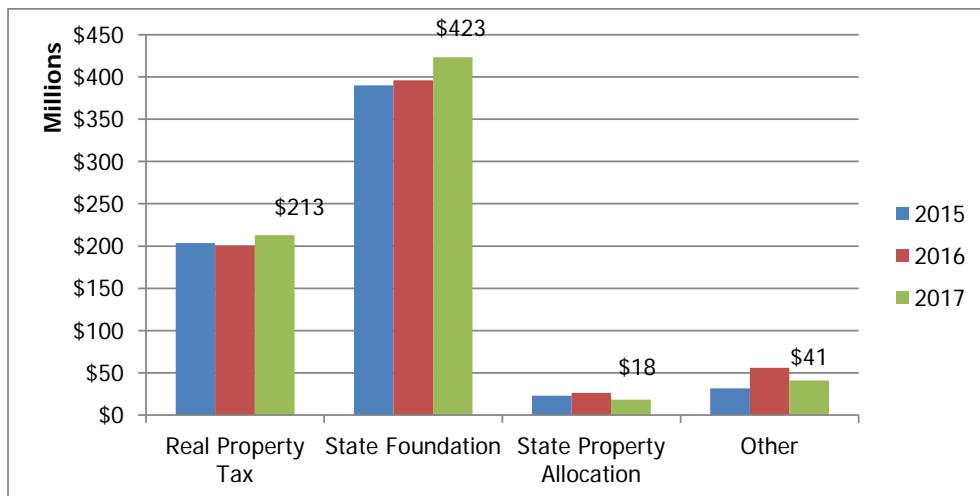
Revenues	FY '17 October Forecast	FY '17 Actual	Variance
Real Property Tax	\$ 208,678,000	\$ 212,991,820	(a) 4,313,819.73
State Foundation	464,022,126	423,464,534	(b) (40,557,592)
Property Tax			
Homestead &			
Rollbacks	14,684,098	17,461,216	2,777,118
CAT Tax	115,990	789,971	673,981
Interest	1,000,000	1,445,608	445,608
Medicaid	5,530,612	5,206,863	(323,749)
CEAP	9,468,700	9,401,331	(67,369)
Advances-In	4,557,000	4,557,000	-
Casino Receipts	1,918,554	2,470,870	552,316
Other Revenues	22,340,307	17,882,437	(4,457,870)
Total Revenues	732,315,387	695,671,652	(36,643,735.38)

Notes

- (a) The District received \$200,603,977 in general real property taxes in FY16 and is forecasting \$208,678,000 in FY17. Through May 31, 2017, the District has received \$212,991,820 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.

Figure 2 below compares revenue sources to the prior two years as of May. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2: Revenue by Category



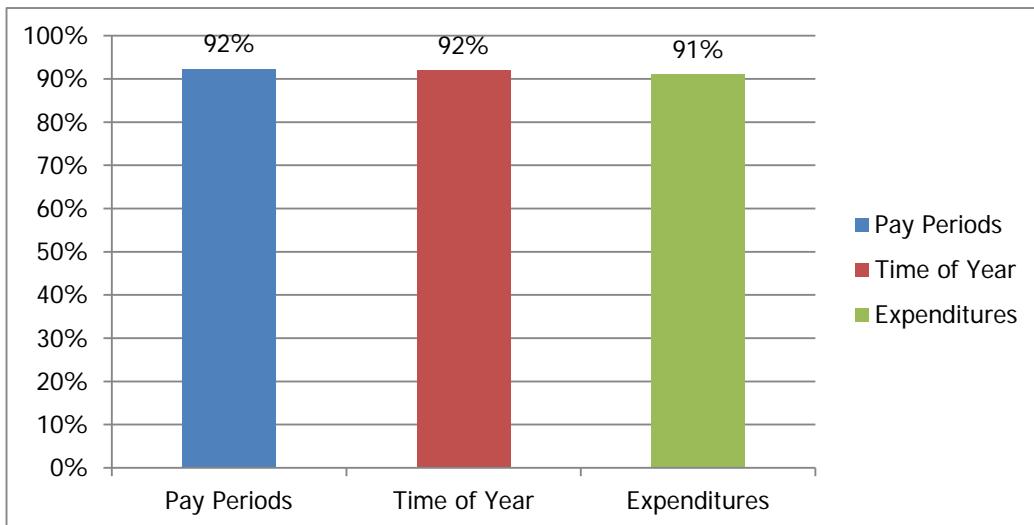
Data labels represent figures for current FY

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 May 31, 2017.

Through May 31, 2017 the District has expended \$654,600,567 and has outstanding encumbrances of \$29,460,428. This total of \$684,060,995 reflects 91.00% 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 eleven months, or 91.67%, of the fiscal year. Secondly, 24 of the 26, or 92.31%, of the total pay periods have passed. Figure 3 illustrates these points.

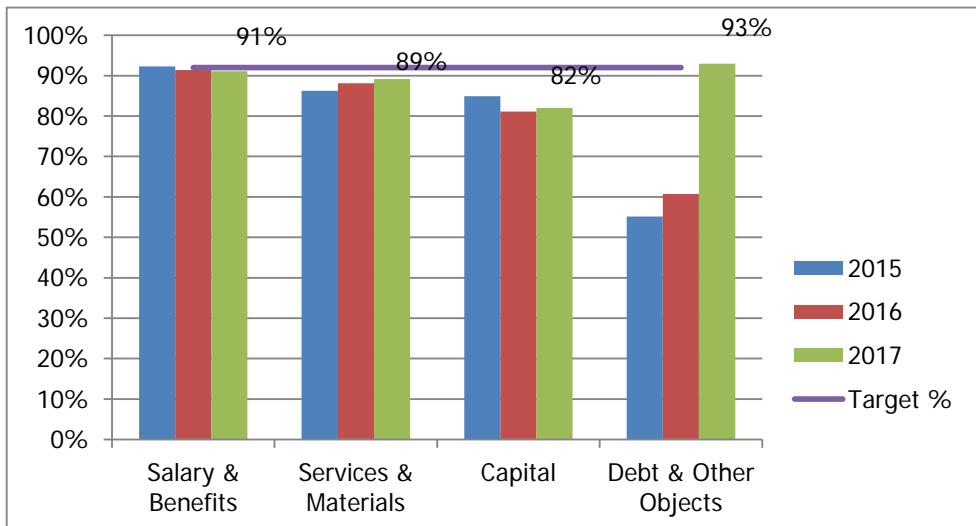
Figure 3: Encumbrance/Expenditure Level Through May



Overall, the District's encumbrance/expenditure level through May 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.

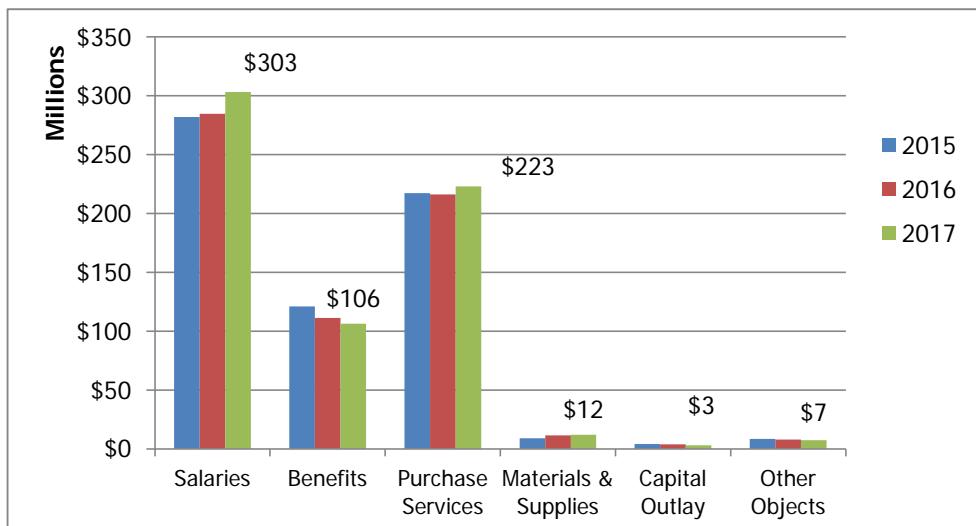
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the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

Figure 4: % Spend to Budget for YTD Expenditures



Target percent of 91.67% is based on the # of months completed in the current year.

Figure 5: Expenditure by Category



Data labels represent figures for current FY

As Figures 4 and 5 illustrate, overall salaries and fringe benefits are trending on 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 \$14.9 million in May which is higher than the \$12.5 million average in April. 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 89% 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 82% 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 May 31, 2017. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.

**CLEVELAND MUNICIPAL SCHOOL DISTRICT
FUND LEDGER SUMMARY
MAY '17**

As Of Date:

6/22/2017

FUND	USAS FUND	CASH BALANCE JUNE 30, 2016	B	(A-B)	D	E	F	G	H	I	J	(A+ D-G)-J		
			OPEN	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 MAY '17	CASH BALANCE MAY '17
GENERAL	001	98,886,923.23	18,784,514.17	80,102,409.06	57,607,070.57	695,671,651.62	59,835,339.29	654,600,566.99	(469,995.33)	654,130,571.66	29,460,427.75	110,967,575.44	140,428,003.19	0.00
General		98,886,923.23	18,784,514.17	80,102,409.06	57,607,070.57	695,671,651.62	59,835,339.29	654,600,566.99	(469,995.33)	654,130,571.66	29,460,427.75	110,967,575.44	140,428,003.19	0.00
FOOD SERVICES	006	2,246,006.58	1,363,846.02	882,160.56	4,296,462.59	21,313,839.42	1,768,129.64	20,175,950.66	(491.37)	20,175,459.29	4,543,755.17	(1,159,368.46)	3,384,386.71	0.00
SPECIAL TRUST	007	8,384,737.22	1,643,808.13	6,740,929.09	753,056.52	8,251,956.18	760,106.30	6,204,802.77	(7,047.48)	6,197,755.29	3,217,835.00	7,221,103.11	10,438,938.11	0.00
PUBLIC SCHOOL SUPPORT	018	418,863.74	91,919.47	326,944.27	62,090.63	433,024.99	36,332.52	256,766.42	(2,018.21)	254,748.21	155,434.95	441,705.57	597,140.52	0.00
OTHER GRANT	019	(111,118.20)	0.00	(111,118.20)	0.00	718,277.48	129,143.93	1,562,769.47	0.00	1,562,769.47	0.00	(955,610.19)	(955,610.19)	0.00
CLASSROOM FACILITIES MTN	034	12,044,083.88	7,756,488.01	4,287,595.87	150,219.74	2,223,445.54	437,851.38	9,979,012.65	0.00	9,979,012.65	1,710,433.98	2,578,082.79	4,288,516.77	0.00
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	251,712.94	4,142,004.12	251,712.94	4,142,004.12	0.00	4,142,004.12	0.00	0.00	0.00	0.00
ATHLETIC FUND	300	189,827.60	47,986.04	141,841.56	5,779.00	108,899.93	9,979.82	139,748.09	0.00	139,748.09	43,206.10	115,773.34	158,979.44	0.00
AUXILIARY SVCS (NPSS)	401	2,917,803.82	1,211,298.52	1,706,505.30	1,364.00	9,011,746.45	1,211,474.71	6,906,238.79	0.00	6,906,238.79	4,602,649.17	420,662.31	5,023,311.48	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	(167,708.59)	29,161.75	(196,870.33)	70,768.75	664,943.91	80,369.85	607,031.93	0.00	607,031.93	307,348.69	(417,145.29)	(109,796.60)	0.00
DATA COMMUNICATIONS/BLDGS	451	345,010.12	0.00	345,010.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCHOOL NEI PROF DEVELOP	452	39.91	0.00	39.91	0.00	0.00	0.00	0.00	0.00	0.00	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	5,866.76	(9,232.38)	(3,365.62)	0.00
ALTERNATIVE SCHOOLS	463	(31,809.01)	9,037.97	(40,846.98)	35,534.94	295,901.22	22,195.76	293,499.46	0.00	293,499.46	19,908.96	(49,316.21)	(29,407.25)	0.00
MISC STATE GRANTS	499	516,936.36	174,225.24	342,711.12	609,403.17	1,811,637.96	388,883.52	1,795,804.81	(295.23)	1,795,509.58	458,864.34	74,200.40	533,064.74	0.00
RACE TO THE TOP (ARRA)	506	66,096.13	0.00	66,096.13	0.00	66,096.13	0.00	66,096.13	0.00	66,096.13	0.00	0.00	0.00	0.00
SCHOOL MAINT/OPER ASSIST	512	173,852.33	0.00	173,852.33	0.00	0.00	0.00	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)	1,034,851.95	13,976,809.10	892,477.68	16,467,083.34	0.00	16,467,083.34	2,290,056.69	(3,511,840.40)	(1,221,783.71)	0.00
CARLD PERKINS VOC ED ACT	524	(89,158.58)	303,855.02	(393,013.60)	279,090.81	1,902,054.12	127,165.64	1,841,821.11	0.00	1,841,821.11	474,430.13	(503,355.70)	(28,925.57)	0.00
TITLE I-SI SUBSIDY A	536	(1,174,592.47)	0.00	(1,174,592.47)	428,977.08	4,245,655.07	349,745.03	3,564,952.49	0.00	3,564,952.49	348,826.82	(842,716.71)	(493,889.89)	0.00
TITLE I-SI SUBSIDY G	537	342,430.62	750,740.32	(408,309.70)	313,717.69	3,066,393.98	199,405.15	3,667,324.00	0.00	3,667,324.00	886,676.05	(1,145,175.45)	(258,499.40)	0.00
BILINGUAL EDUCATION PROG	551	34,268.81	17,034.91	17,233.90	42,448.59	642,426.77	53,817.40	652,765.29	0.00	652,765.29	166,823.04	(142,892.75)	23,930.29	0.00
TRANSITION FOR REFUGEE	571	517.68	0.00	517.68	0.00	57,980.05	5,615.38	58,497.73	0.00	58,497.73	0.00	0.00	0.00	0.00
TITLE 1	572	1,676,818.74	3,926,400.09	(2,249,581.35)	3,535,249.95	35,388,793.38	3,181,553.27	36,556,267.94	(6,417.00)	36,549,850.94	4,797,462.65	(4,281,701.47)	515,761.18	0.00
EHA PSCHL HAND GRANTS	587	(7,993.84)	23,531.22	(31,525.06)	27,295.99	344,988.72	18,055.54	361,792.36	0.00	361,792.36	108,527.37	(133,324.85)	(24,797.48)	0.00
TITLE II-A	590	(588,273.95)	32,120.36	(620,394.31)	533,684.80	5,431,221.52	(648,120.24)	4,431,746.47	0.00	4,431,746.47	4,175.11	407,025.99	411,201.10	0.00
MISC FEDERAL GRANTS	599	453,899.72	151,919.07	301,980.65	78,972.48	746,397.21	94,242.13	858,359.42	0.00	858,359.42	417,283.60	(75,346.09)	341,937.51	0.00
Special Revenue		28,908,112.22	20,726,448.95	8,181,663.27	12,510,681.62	114,790,337.33	9,436,233.48	120,995,780.49	(16,269.29)	120,979,511.20	24,559,564.58	(1,840,626.23)	22,718,938.35	0.00
BOND RETIREMENT	002	31,974,376.94	0.00	31,974,376.94	2,221,028.46	23,714,255.15	6,749,243.80	19,422,657.20	0.00	19,422,657.20	0.00	36,265,974.89	36,265,974.89	0.00
Debt Service		31,974,376.94	0.00	31,974,376.94	2,221,028.46	23,714,255.15	6,749,243.80	19,422,657.20	0.00	19,422,657.20	0.00	36,265,974.89	36,265,974.89	0.00
PERMANENT IMPROVEMENT	003	154,196,440.74	8,984,413.89	145,212,026.85	275,874.83	3,909,827.26	707,163.12	17,641,897.55	0.00	17,641,897.55	10,347,988.30	130,116,382.15	140,464,370.45	0.00
CLASSROOM FACILITIES	010	81,130,626.75	17,712,195.49	63,618,431.26	20,731.19	12,445,992.80	540,522.41	20,628,116.36	0.00	20,628,116.36	113,037,271.16	(39,889,667.97)	73,147,603.19	0.00
Capital Projects		235,527,067.49	26,696,609.38	208,830,458.11	296,606.02	16,354,920.06	1,247,685.53	38,270,013.91	0.00	38,270,013.91	123,385,259.46	90,226,714.18	213,611,973.64	0.00
LIABILITY SELF-INSURANCE	023	2,337,696.05	45,666.65	2,292,029.40	0.00	0.00	(9,372.46)	540,350.91	0.00	540,350.91	192,086.90	1,605,258.24	1,797,345.14	0.00
EMPLOYEE BENEFITS SLF-INS	024	12,192,983.39	33,622.50	12,159,360.89	5,236,398.16	77,520,531.69	7,399,736.59	76,133,049.38	0.00	76,133,049.38	0.00	13,580,465.70	13,580,465.70	0.00
Self Insurance		14,530,679.44	79,289.15	14,451,390.29	5,236,398.16	77,520,531.69	7,390,364.13	76,673,400.29	0.00	76,673,400.29	192,086.90	15,185,723.94	15,377,810.84	0.00
DISTRICT AGENCY	022	1,735,631.53	0.00	1,735,631.53	0.00	0.00	0.00	0.00	0.00	1,226,729.25	1,226,729.25	0.00	508,902.28	508,902.28
STUDENT MANAGED ACTIVITY	200	649,041.82	229,110.93	419,930.89	85,301.36	469,044.54	95,826.31	470,539.52	(2,144.65)	468,394.87	265,040.21	384,651.28	649,691.49	0.00
Agency		2,384,673.35	229,110.93	2,155,562.42	85,301.36	469,044.54	95,826.31	470,539.52	1,224,584.60	1,695,124.12	265,040.21	893,553.56	1,158,593.77	0.00
Report Total		412,211,832.67	66,515,972.58	345,695,860.09	77,957,086.19	928,520,740.39	84,754,692.54	910,432,958.40	738,319.98	911,171,278.38	177,862,378.90	251,698,915.78	429,561,294.68	0.00

Object Name	Total Appropriation	Outstanding Encumbrance	Expenditures		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	203,407,415.41	.00	20,544,264.90	205,409,910.67	2,002,495.26-	100.98	.00
112 TEMP CERT-SALARY/WAGES	8,666,759.57	.00	1,446,305.70	10,002,838.54	1,336,078.97-	115.42	.00
113 SUPPL CERT-SALARY/WAGES	9,386,704.23	.00	1,168,254.67	4,457,883.61	4,928,420.62	47.49	.00
116 TEMP CERT NON-CONTRIBUTE	341,454.24	.00	50,020.14	289,492.40	51,961.84	84.78	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	.00	857,855.76	357,855.76-	171.57	.00
141 NONCERT REGULAR SAL/WAGES	85,483,361.60	.00	6,991,728.21	73,965,848.45	11,517,513.15	86.53	.00
142 NONCERT TEMP SALARY/WAGES	774,915.43	.00	1,26,998.20	1,213,113.04	438,197.61-	156.55	.00
143 NONCERT SUPPL SALARY/WAGE	203,378.67	.00	.00	123,194.23	80,184.44	60.57	.00
144 NONCERT OVERTIME SAL/WAGE	3,485,500.22	.00	498,549.78	4,825,981.16	1,340,497.94-	138.46	.00
146 NONCERT TEMP NON-CONTRIBU	316,775.96	.00	20,076.38	248,568.29	67,707.67	78.59	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	.00	1,343,893.19	843,893.19-	268.78	.00
172 STUDENT WORKERS	521,792.13	.00	10,771.40	325,107.48	196,684.65	62.31	.00
Object 1XX Total	313,587,157.46	.00	29,856,969.38	303,063,703.82	10,523,453.64	96.64	.00
211 STRS-EMPLOYER'S SHARE	31,289,174.34	.00	2,833,445.09	29,708,825.27	1,580,349.07	94.95	.00
221 STRS-EMPLOYER'S SHARE	12,827,430.79	.00	988,778.42	10,148,249.34	2,679,181.45	79.11	.00
241 CERT MEDICAL/HOSPITAL	48,065,053.97	.00	2,487,739.17	40,045,704.63	8,019,349.34	83.32	.00
242 CERT LIFE INSURANCE	9,987.50	.00	369,34-	7,929,76	2,057.74	79.40	.00
244 CERT VISION INSURANCE	314,211.36	.00	40,262.47-	14,209.15-	328,420.51	4.52-	.00
249 CERT OTHER INSURANCE BENF	3,294,134.71	.00	281,100.72	2,638,739.58	655,395.13	80.10	.00
251 NONCERT MEDICAL/HOSPITAL	33,982,818.11	.00	1,333,793.65	21,559,592.37	12,423,225.74	63.44	.00
252 NONCERT LIFE INSURANCE	15,646.50	.00	1,779.20-	104,17-	15,750,67	67.7-	.00
254 NONCERT VISION INSURANCE	216,957.93	.00	10,604.81	171,892.99	45,064.94	79.23	.00
259 NONCERT OTHER INSUR BENEF	1,325,565.63	.00	130,254.17	1,187,507.33	138,508.30	89.58	.00
261 CERTIFIED WORKERS COMP	2,491,031.95	.00	27,861.57-	512,485.11-	498,873.59-	119.67	.00
262 NONCERT WORKERS COMP	1,100,962.08	.00	896,256.00	24,04.97-	266,818.92-	471,525.00	57.17
281 CERT UNEMPLOYMENT INSUR	316,049.34	.00	.00	38,440.76	216,196.92	99,852.42	68.41
282 NONCERT UNEMPLOY INSUR	109,157.91	.00	.00	19,220.38	100,098.46	91,70	20,00.00
291 CERT OTHER RETIRE/INSUR	4,153,179.00	.00	10,930.08	.00	1,351,413.13	32.80	.00
Object 2XX Total	139,511,361.12	4,400,576.73	8,028,799.62	106,342,532.43	28,768,251.96	79.38	118,906.85
400 PURCHASED SERVICES	19,724.48	15,084.48	4,640.00	4,640.00	.00	100.00	.00
411 INSTRUCTION SERVICES	326,006.47	6,078.35	9,330.00	236,264.67	83,663.45	74.34	79,375.13
412 STATISTICAL SERVICES	418,253.51	68,223.40	23,101.84	333,770.16	33,770.05	96.11	542,056.41
413 HEALTH SERVICES	664,881.78	191,042.84	82,487.15	443,098.62	30,740.32	95.38	153,566.03
415 MANAGEMENT SERVICES	267,770.06	142,188.91	1,214.54	92,700.49	32,880.66	87.72	110,487.25
416 DATA PROCESSING SERVICES	197,518.37	72,916.69	.00	122,395.28	2,206.40	98.88	11,033.37
417 STATISTICAL SERVICES	740,344.06	367,606.51	19,232.00	370,894.38	1,843.17	99.75	266,106.22
418 PROFESSIONAL/LEGAL SVCS	4,151,029.87	681,872.35	443,721.48	2,522,336.87	946,820.65	77.19	707,893.38
419 OTHER PROF/TECH SERVICES	32,824,569.58	7,926,258.59	1,194,594.22	23,540,169.60	1,358,141.39	95.86	7,132,956.08
422 GARBAGE REMOVAL/CLEANING	172,682.34	432.34	13,934.60	174,794.20	2,544.20-	101.47	432.34
423 REPAIRS/MAINTENANCE SVCS	2,856,480.11	1,282,881.86	79,807.64	1,570,171.63	3,426.62	99.88	870,404.01
425 RENTALS	3,512,817.40	.00	696,610.55	246,720.74	2,677,199.33	139,007.52	96.04
426 LEASE PURCHASE AGREEMENTS	2,655,700.00	.00	1,362,000.00	2,724,000.00	68,300.00-	102.57	.00
429 OTHER PROPERTY SERVICES	146,520.15	15,773.18	8,429.25	128,496.97	2,250.00	98.46	4,270.15
431 CERTIFIED TRAVEL REIMB	305,680.47	134,649.46	8,899.14	88,934.31	82,096.70	73.14	32,307.02
432 CERT MEETING EXPENSE	1,000,841.08	447,442.37	45,057.15	506,354.82	47,043.89	95.30	559,741.56
433 NONCERT TRAVEL REIMBURSE	435,116.86	81,113.86	32,854.48	249,431.44	104,571.56	75.97	25,728.12
434 NONCERT MEETING EXPENSE	530,232.23	129,009.09	17,860.19	255,801.78	145,421.36	72.57	108,351.77

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
439 OTHER TRAVEL/MTG EXPENSE	189,134.73	75,143.32	8,491.85	68,820.03	45,171.38	76.12	48,262.12
441 TELEPHONE SERVICE	799,816.03	432,674.68	4,529.76	354,964.59	12,176.76	98.48	435,268.62
443 POSTAGE	295,991.53	10,864.73	4,508.38	151,347.90	133,778.90	54.80	22,791.00
445 MAIL/MESSINGER SERVICE	100,713.62	32,095.78	10.00	65,554.27	3,062.57	96.96	39,189.84
446 ADVERTISING	334,778.13	108,105.82	6,963.36	189,509.79	36,662.52	89.03	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	.00	.00	100.00	.00
451 ELECTRICITY	9,651,137.18	0.00	420,501.75	9,140,622.46	510,514.72	94.71	.00
452 WATER AND SEWAGE	1,993,286.00	.00	106,851.42	1,939,032.16	54,253.84	97.28	.00
453 GAS	1,702,397.00	.00	100,285.02	1,559,631.82	143,325.18	91.58	.00
459 DISTR COPIER PROGRAM	803,815.60	277,138.03	.00	490,677.57	36,000.00	95.52	243,552.98
461 PRINTING AND BINDING	284,055.41	46,653.77	10,030.14	166,344.87	70,456.77	75.20	52,028.09
462 CONTRACTED FOOD SERVICES	277,668.69	73,605.38	22,771.76	183,276.65	20,786.66	92.51	59,886.03
463 OTHER CRAFT/TRADE SVCS	9,130.00	45.00	.00	67.50	9,187.50	1.21	.00
471 TUITION PAID-OTHER OH DIS	3,704,700.00	.00	2,019,177.36	1,685,522.64	54,50.0	.00	.00
474 EXCESS COSTS	6,699,700.00	.00	1,426,165.30	5,306,511.11	1,333,188.89	79.21	.00
475 SPEC ED-IN DISTRICT-PWNT	9,346,701.30	43,251.20	884,764.00	8,387,863.05	914,887.05	90.21	173,201.30
477 OPEN ENROLLMENT-IN DISTRICT	2,946,300.00	.00	287,482.05	2,969,849.26	23,549.26-	100.80	.00
478 COMMUNITY SCHL-INDISTRICT	132,976,050.00	.00	10,732,362.76	12,1,328,280.68	11,641,769.32	91.24	.00
479 OTHER TUITION PAYMENTS	21,213,869.40	281,836.86	2,694,325.66	20,446,796.45	485,236.09	97.71	357,540.36
481 STU TRANSP-OTHER OH DISTR	10,861,595.23	520,855.12	341,861.70	10,319,578.32	21,161.79	99.81	480,258.06
483 STU TRANSP-OTHER SOURCES	109,472.30	45,464.68	7,377.90	24,841.11	39,166.51	64.22	3,626.00
489 OTHER PUPIL TRANSP SVCS	2,399,563.74	418,321.26	164,637.56	1,736,954.06	244,288.42	89.82	247,807.07
499 Other Purchased Services	86,263.10	.00	14,626,241.46	463.10	85,800.00	.54	542.75
Object 4XX Total	258,014,112.81	14,626,241.46	20,817,505.77	222,893,493.56	20,494,377.79	92.06	13,202,937.90
511 INSTRUCTIONAL SUPPLIES	4,375,110.47	1,392,543.21	52,661.23	1,557,971.38	1,424,595.88	67.44	1,416,490.22
512 OFFICE SUPPLIES	2,840,568.92	848,063.45	163,895.13	1,730,500.57	432,352.46	90.78	262,004.90
514 HEALTH/HYGIENE SUPPLIES	97,288.33	8,645.11	11,285.15	80,575.23	8,067.99	91.71	3,589.52
516 SOFTWARE MATERIALS	957,878.45	462,303.19	1,529.10	495,077.72	4,977.54	99.95	464,363.56
519 OTHER GENERAL SUPPLIES	850,682.66	337,807.34	26,753.76	454,263.02	58,612.30	132,28.58	
521 NEW TEXTBOOKS	3,749,702.29	254,881.82	31,937.99	3,390,020.08	104,800.39	97.21	215,385.69
524 SUPPLEMENTAL TEXTBOOKS	2,708,935.24	2,183,965.61	16,303.97	114,309.62	639,279.25	76.40	98,741.29
525 ELECTRONIC MATERIALS	1,386,248.19	593,347.05	278,033.88	278,226.34	514,867.26	62.86	15,422.28
529 OTHER TEXTBOOKS	1,087,220.65	21,164.76	2,273.65	1,028,292.06	37,763.83	96.96	6,982.44
531 NEW LIBRARY BOOKS	126,677.13	63,644.16	17,809.52	60,324.99	2,107.98	98.33	49,059.23
541 NEWSPAPERS	700.00	.00	.00	310.26	389.74	44.32	.00
542 PERIODICALS	9,627.39	2,528.70	42.94	3,749.64	3,349.05	65.21	2,160.92
543 DVDS, CDS AND VIDEOS	4,920.63	1,798.33	1,546.16	2,849.21	273.09	94.45	201.09
546 ELEC SUBSCRIPTION SERVICE	41,268.33	.00	737.33	40,433.33	785.00	98.10	13,956.33
569 OTHER	582,112.17	118,717.76	73,280.58	415,606.87	47,787.54	91.79	33,155.93
570 SUP/MATL OPER/MAINT/REPAIR	1,384,505.47	703,836.40	9,348.49	680,555.31	113,76	99.99	313,948.42
571 LAND	263,499.15	109,604.37	8,588.65	151,450.20	2,444.58	99.07	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	1,034,381.26	279,828.90	98,126.49	677,313.09	77,239.27	92.53	214,706.26
582 FUEL	1,718,178.53	630,235.14	62,263.03	1,052,577.8	35,365.91	97.94	241,652.39
Object 5XX Total	23,237,155.26	8,016,850.30	580,609.56	11,990,154.70	3,230,150.26	86.10	3,699,845.76
640 CAPITAL EQUIPMENT	49,290.53	20,877.97	1,029.00	24,498.79	3,913.77	92.06	358.84

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover:
			Current	YTD			
644 TECHNICAL EQUIPMENT	5,654,403.93	1,818,741.76	320,116.15	2,784,822.12	1,050,840.05	81.42	1,411,069.58
645 CAPITALIZED EQUIPMENT	24,013.68	389.88	.00	22,809.30	814.50	96.61	1,920.00
650 VEHICLES	329,504.18	177,384.20	.00	107,802.65	44,317.33	86.55	28,182.50
690 OTHER CAPITAL OUTLAY	67,135.00	24,626.96	22,375.00	39,794.75	2,713.29	95.96	.00
Object 6XX Total	6,124,247.32	2,042,020.77	343,520.15	2,979,727.61	1,102,598.94	82.00	1,441,530.92
814 LOANS - ENERGY CONSERVATN	541,200.00	.00	554,841.84	13,641.84	102.52	.00	.00
824 LOANS ENERGY CONS-EXP INT	14,050.00	.00	14,425.60	375.60	102.67	.00	.00
841 MEMBERSHIP-PROF ORGAN	164,041.30	30,263.83	2,335.52	98,255.88	35,521.59	78.35	27,192.05
843 CHARGES FOR AUDIT EXAMS	148,164.70	34,870.50	.00	110,712.30	2,581.90	98.26	1,914.70
845 CNTY AUDITOR/L/TREAS FEES	2,339,800.00	.00	137,149.00	2,534,381.95	194,581.95-	108.32	.00
847 DELINQUENT LAND TAXES	2,557,015.00	.00	785.56	2,366,521.15	190,493.85	92.55	.00
848 BANK CHARGES	75,730.35	4,758.18	211.50	57,303.49	13,668.68	81.95	295.35
849 OTHER DUES & FEES	85,074.38	64,108.38	1,980.00	19,966.00	1,000.00	98.82	12,315.00
852 ACID INSUR-STU ACT PART	91,773.00	3,722.00	.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	.00	1,355.00	536.56	73.17	.00
882 AWARDS/PRIZES FOR COMPETE	299,503.74	86,635.60	23,079.15	183,201.85	29,666.29	90.09	43,767.58
889 OTHER AWARDS & PRIZES	404,063.73	143,978.67	42,393.83	239,145.92	20,939.14	94.82	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	21,478.80	1,347.69	.00	12,556.44	7,574.67	64.73	301.68
Object 8XX Total	7,872,239.20	374,738.49	207,934.81	7,330,954.87	166,545.84	97.88	321,292.74
910 TRANSFERS	750,000.00	.00	.00	750,000.00	.00	.00	.00
921 INITIAL ADVANCE OUT	4,000,000.00	.00	.00	4,000,000.00	.00	.00	.00
Object 9XX Total	4,750,000.00	.00	.00	4,750,000.00	.00	.00	.00
Report Total	753,096,373.17	29,460,427.75	59,835,339.29	654,600,566.99	69,035,378.43	90.83	18,784,514.17

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
	586031	K-LOG, INC.	5998	5/1/2017	28581.90	.00	001	0248	2213	415	159	2017-7915A
C	581280	INTEGRATED BUSINESS SYSTEM	6000	5/1/2017	27487.50	27487.50	001	0248	1130	511	209	2017-7917A
	4779	ABILITIES	522682	5/1/2017	30075.50	.00	516	5829	2181	511	001	
	494714	EDUCATIONAL SERVICE CENTER	522743	5/1/2017	35616.00	.00	572	7151	2212	419	001	2016-6989C
C	9262	EPIPHANY MANAGEMENT GROUP	522782	5/1/2017	25000.00	25000.00	401	3481	3260	419	812	2017-7936A
C	9262	EPIPHANY MANAGEMENT GROUP	522854	5/2/2017	30000.00	30000.00	401	3481	3260	419	728	2017-7972A
C	808170	SCHOLASTIC	523038	5/2/2017	49275.00	49275.00	007	8349	2212	524	001	20166989C
	14980	TIERNEY BROTHERS, INC.	523223	5/4/2017	49590.00	.00	551	6486	3260	644	763	2017-7943A
	760993	STAFF DEVELOPMENT FOR	523385	5/4/2017	28200.00	.00	572	7149	2213	519	001	2017-8005A
	17082	R&2, INC.	523534	5/5/2017	30500.00	.00	516	5829	2181	690	001	20167343B
	758785	RIFTON EQUIPMENT	523559	5/5/2017	49038.50	.00	516	5829	2181	690	001	20167343B
	18081	CREATE INC.	6009	5/8/2017	26800.00	21115.62	007	6447	2212	419	001	2017-7948C
	142090	BANK STREET COLLEGE OF	523782	5/8/2017	27515.90	.00	572	7151	2212	419	001	2017-8053A
	258804	BUCKEYE EDUCATIONAL SYSTEM	6013	5/9/2017	47110.33	.00	007	9409	2212	644	298	2017-7975A
	90005	APPLE EDUCATION	6014	5/9/2017	31518.00	.00	007	9407	2212	644	208	2017-7976A
	464978	DELL COMPUTER CORP.	6015	5/9/2017	44000.32	.00	007	8352	2212	644	208	2017-7977A
	90005	APPLE EDUCATION	6018	5/9/2017	28071.20	.00	572	7151	1930	644	001	2017-7983A
	464978	DELL COMPUTER CORP.	6022	5/9/2017	37937.71	.00	001	0248	1130	524	159	2017-7987A
C	464978	DELL COMPUTER CORP.	524058	5/10/2017	33750.00	33750.00	001	0640	1130	644	276	2016-7064B
	8093	LASTING IMPRESSIONS EVENTS	524101	5/10/2017	25586.55	.00	572	7150	3290	425	001	
	15336	CENTRAL RESTAURANT PRODUC	6030	5/11/2017	35700.00	.00	007	7629	3110	644	001	2017-8007A
C	993131	YOUTH OPPORTUNITIES UNLIMITED	6032	5/11/2017	40000.00	40000.00	001	0248	1130	519	300	2017-8010C
	17579	DEE A. EISNER	6033	5/11/2017	38000.00	24975.00	499	5293	2213	412	099	2017-8011C
	1683	MARZANO RESEARCH LLC	6037	5/11/2017	29328.50	.00	007	9412	2212	419	334	2017-8017C
	17762	ICONVERGINT TECHNOLOGIES LL	6039	5/11/2017	26022.57	.00	001	0383	2810	423	001	2017-8029A
	4020	B&H PHOTO	6042	5/11/2017	25401.13	22087.78	007	9407	2212	644	208	2017-8031A
	685190	ORNAMENTAL PRODUCTS TOOL	6047	5/12/2017	29700.00	.00	001	0384	2840	644	964	2017-8042A
C	18274	KEVIN KHAYAT	524409	5/12/2017	45000.00	.00	006	1376	3110	419	001	2017 8003A
	791662	SANTILLANA USA PUBLISHING	524422	5/12/2017	25148.05	.00	551	6486	1251	524	001	2017-7991A
	17145	UNIGLOBE TRAVEL DESIGNERS	524516	5/12/2017	49560.00	.00	001	0640	1100	431	001	2016-6988C
C	900440	ISQUIRE PATTON BOOGS (US) LLP	6048	5/15/2017	45629.95	45629.95	001	0256	2990	418	001	2017-8045C
	489332	OCCUCENTERS DBA	6049	5/15/2017	25000.00	.00	001	0383	2810	413	001	2017-8046C
C	18274	KEVIN KHAYAT	524678	5/16/2017	45000.00	45000.00	006	1376	3110	419	001	2017 8003A
	13578	IMAGINE LEARNING, INC.	524686	5/16/2017	50000.00	.00	401	3481	3260	590	720	2017-8077A
	274114	CDW GOVERNMENT, INC.	524777	5/16/2017	31901.35	.00	401	3481	3260	644	787	2017-8074A
	14980	TIERNEY BROTHERS, INC.	524850	5/16/2017	27985.00	.00	007	7894	2212	644	001	20177805B
	7754	DISCOVERY EDUCATION	525016	5/17/2017	41135.00	.00	001	0640	1130	511	330	
	488704	ETA HAND2MIND	525178	5/18/2017	49693.70	.00	572	7149	2213	519	001	2017-7679B
	90005	APPLE EDUCATION	525191	5/19/2017	30676.90	.00	401	3481	3260	644	792	2017-8071A
C	756605	RELIANCE MECHANICAL CORP	525278	5/19/2017	40570.00	40570.00	003	1295	5200	423	292	R20166899B
	90005	APPLE EDUCATION	6054	5/22/2017	49195.40	.00	007	8357	2212	644	300	2017-8081A
	308822	CENTRAL PURCHASING OFFICE IN	525377	5/22/2017	32612.00	.00	401	3481	3260	644	772	2017-8096A
	15497	MCGRAW-HILL GLOBAL EDUCATI	525440	5/22/2017	36369.71	.00	001	0248	2213	415	159	2017-7985A
	16592	CHEVROLET OF WATSONVILLE	6065	5/24/2017	26802.00	.00	001	0287	2700	650	001	2017-8103B
	846759	SHERWIN WILLIAMS	6067	5/24/2017	30498.82	.00	524	6140	1310	690	001	2017-8110A
	616674	MARTIN PUBLIC SEATING, LLC	525772	5/24/2017	46134.29	.00	003	1295	5600	573	326	2017-8079A
	551494	PEARSON ASSESSMENTS	526196	5/26/2017	39161.23	.00	516	5829	2142	511	001	2016-7343B
	576855	HUMANWARE	526297	5/26/2017	41714.00	.00	516	5829	1233	644	001	20167343B
	18076	HANDWRITING WITHOUT TEARS	526400	5/26/2017	35214.08	.00	587	5830	1280	519	001	2017-8180A
	18247	MIDDLETOWN FORD INC.	6086	5/30/2017	47185.22	.00	006	1376	3110	650	001	2017-8138B
	11611	G & G INC.	526531	5/30/2017	35365.95	.00	401	3481	3260	590	757	
	464978	DELL COMPUTER CORP.	526548	5/30/2017	27500.00	.00	001	0248	1130	644	040	2016-7064B
	9062	RENAISSANCE CLEVELAND HOTE	526701	5/30/2017	36000.00	.00	007	7627	2212	462	001	2017-7801B
C	16745	CENTER FOR STUDENT ACHIEVE	526741	5/30/2017	34000.00	34000.00	537	7157	2213	412	482	2016-6989C
C	14776	NORTHEAST OHIO COLLEGE PRE	526872	5/30/2017	25558.04	25558.04	036	1183	2590	899	001	
	808178	SCHOLASTIC INC - BOOKS	527085	5/30/2017	29040.00	.00	001	0298	2213	511	001	2016-6989C
	10539	ILESTONES AUTISM RESOURCE	527123	5/30/2017	25000.00	.00	516	5829	2213	432	001	2016-7343B
	18344	ANGELTRAX	6095	5/31/2017	30000.00	.00	001	0383	2810	644	964	2017-8154A
	464978	DELL COMPUTER CORP.	527152	5/31/2017	28243.35	.00	001	0248	1110	644	188	CAO2016706
	274114	CDW GOVERNMENT, INC.	527213	5/31/2017	30920.00	5000.00	401	3481	3260	644	753	
	4691	BLUE TECHNOLOGIES	527249	5/31/2017	41050.00	.00	401	3481	3260	644	753	
C	18362	INTERACTIVE HEALTH	527260	5/31/2017	46290.00	46290.00	599	8345	1150	519	001	2017-8162A
C	9897	ZENITH SYSTEMS, LLC	527282	5/31/2017	39800.00	39000.00	003	1295	5600	620	144	2014-4819A
C	4309	COLLEGE ENTRANCE EXAMINATIO	527516	5/31/2017	47917.00	47917.00	001	0228	1310	849	001	CAO-22836A
	597100	LAKESHORE LEARNING MATERIA	527808	5/31/2017	27404.40	.00	516	5829	1235	519	001	2016-7343B
C	464978	DELL COMPUTER CORP.	527841	5/31/2017	30375.00	30375.00	536	7156	1930	644	411	2016-7064B
	4691	BLUE TECHNOLOGIES	527857	5/31/2017	45150.00	.00	401	3481	3260	644	753	
	669964	THE OHIO DESK COMPANY	527931	5/31/2017	36908.53	.00	001	0374	2960	419	001	
	6680	POMEROY IT SOLUTIONS	528001	5/31/2017	44754.80	.00	516	5829	2152	644	001	2017-8191A