



CLEVELAND
METROPOLITAN
SCHOOL DISTRICT
Vision to Victory

**FY 2014-2015
FINANCIAL STATUS REPORT
AS OF
September 30, 2014**

Prepared by
FINANCE DEPARTMENT

CLEVELAND MUNICIPAL SCHOOL DISTRICT

SEPTEMBER 1, 2014–SEPTEMBER 30, 2014 FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of September 30, 2014. The total revenues forecasted in the May five year forecast were \$689,990,288. The adopted budget approved by the Board in September was \$724,706,151 plus carryover encumbrances of \$17,653,353 for a total appropriation of \$742,359,504.

	July	August	September	October	November	December
Revenues:						
Property Taxes	\$50,450,747	\$31,262,843	\$113,526	\$0	\$0	\$0
State Foundation	35,051,660	35,055,187	35,037,842	0	0	0
State Property Allocation	0	0	0	0	0	0
Other	1,123,302	2,006,205	6,749,677	0	0	0
Total Revenues	86,625,709	68,324,235	41,901,045	0	0	0
Expenditures:						
Salaries	23,568,636	36,766,874	23,822,459	0	0	0
Benefits	14,327,372	9,930,780	7,946,256	0	0	0
Purchase Services	15,315,742	18,425,802	25,295,943	0	0	0
Materials and Supplies	614,504	1,833,946	1,908,093	0	0	0
Capital Outlay	242,007	270,224	827,559	0	0	0
Other Objects	41,518	1,146,287	444,706	0	0	0
Total Expenditures	54,109,779	68,373,913	60,245,016	0	0	0
Net Change in Cash	32,515,930	(49,678)	(18,343,971)	0	0	0

	January	February	March	April	May	June	Total
Revenues:							
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$81,827,116
State Foundation	0	0	0	0	0	0	105,144,689
State Property Allocation	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	9,879,184
Total Revenues	0	0	0	0	0	0	196,850,989
Expenditures:							
Salaries	0	0	0	0	0	0	84,157,969
Benefits	0	0	0	0	0	0	32,204,408
Purchase Services	0	0	0	0	0	0	59,037,487
Materials and Supplies	0	0	0	0	0	0	4,356,543
Capital Outlay	0	0	0	0	0	0	1,339,790
Other Objects	0	0	0	0	0	0	1,632,511
Total Expenditures	0	0	0	0	0	0	182,728,708
Net Change in Cash	0	0	0	0	0	0	14,122,281

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REVENUE

The Cleveland Municipal School District is forecasting **\$689,990,288** in revenue within the General Funds in the 2014-2015 fiscal year as shown on figure 1. As of **September 30, 2014** the District has received revenue in the amount of \$196,850,989. The District will need to collect another \$493,139,299 to reach its target.

Figure 1

FORECASTED REVENUES AND ACTUAL REVENUES

	Fiscal Year 2015 Forecast	Fiscal Year 2015 Actual	Over/ (Under)
Revenues			
Real Property Tax	\$206,840,334	\$81,827,116 (a)	(\$125,013,218)
Personal Property Tax	0	0 (a)	0
State Foundation	421,764,020	105,144,688 (b)	(316,619,332)
Property Tax Homestead and Rollbacks	18,156,463	0 (c)	(18,156,463)
CAT Tax	13,913,830	0 (c)	(13,913,830)
Interest	600,000	173,754 (c)	(426,246)
Medicaid	2,050,000	66,045 (c)	(1,983,955)
CEAP	1,000,000	0 (c)	(1,000,000)
Advances-In	2,500,000	3,722,250 (c)	1,222,250
Casino Receipts	1,801,142	962,154 (c)	(838,988)
Other Revenues	21,364,499	4,954,982 (c)	(16,409,517)
<i>Total Revenues</i>	<u>\$689,990,288</u>	<u>\$196,850,989</u>	<u>(\$493,139,299)</u>
	ON TARGET		
	AT RISK		

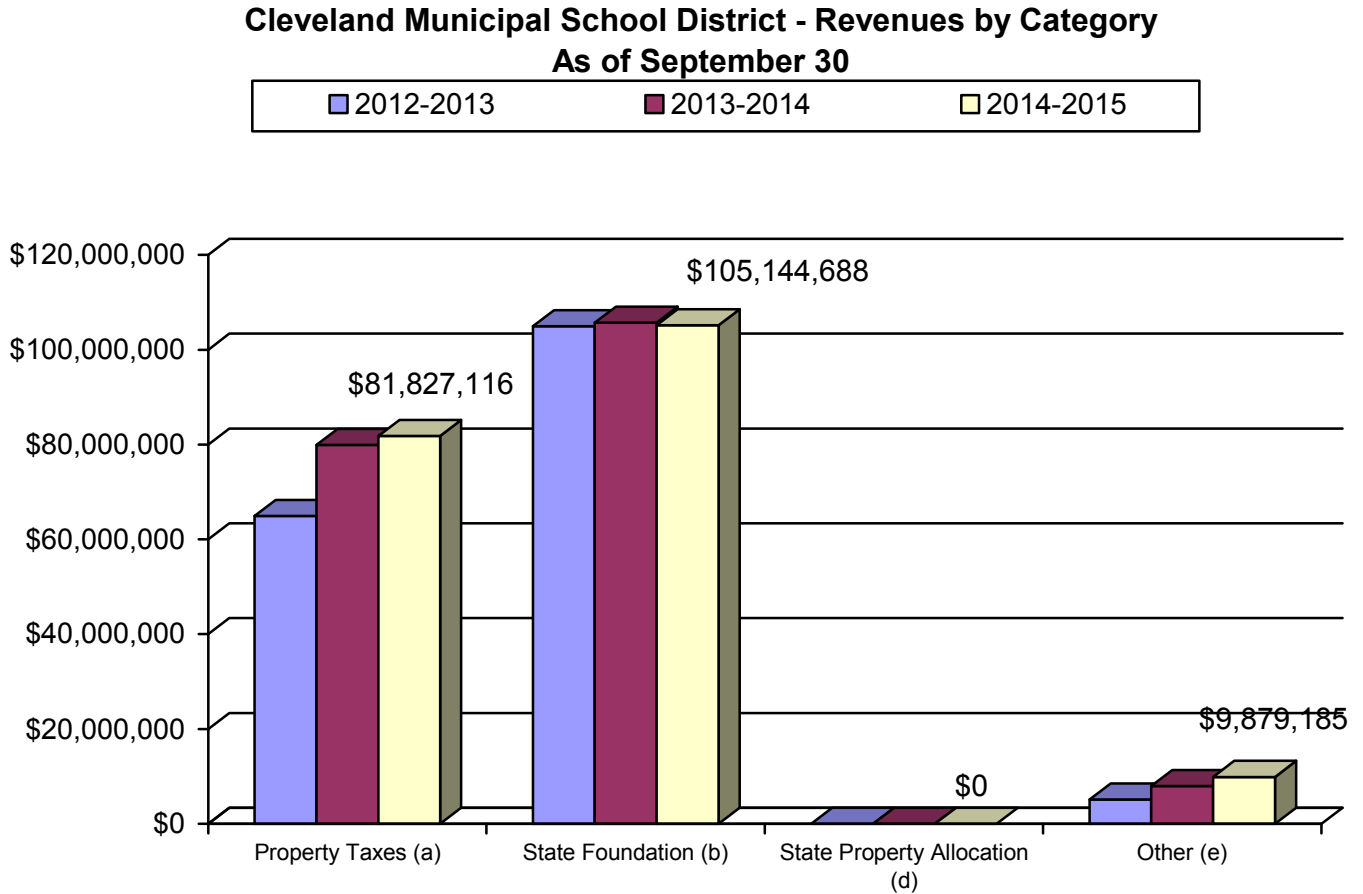
- (a) The District received \$198,205,277 in general real property taxes in FY14 and is forecasting \$206,840,344 in FY14. Through September 30, 2014 the District has received \$81,827,116 in general property taxes.
- (b) The District will receive state funding in FY14 based on HB 59.
- (c) These revenues have been received as anticipated.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

SEPTEMBER 1, 2014–SEPTEMBER 30, 2014 FINANCIAL STATUS REPORT

Figure 2 compares revenue sources to the prior two years as of September 30. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2



CLEVELAND MUNICIPAL SCHOOL DISTRICT

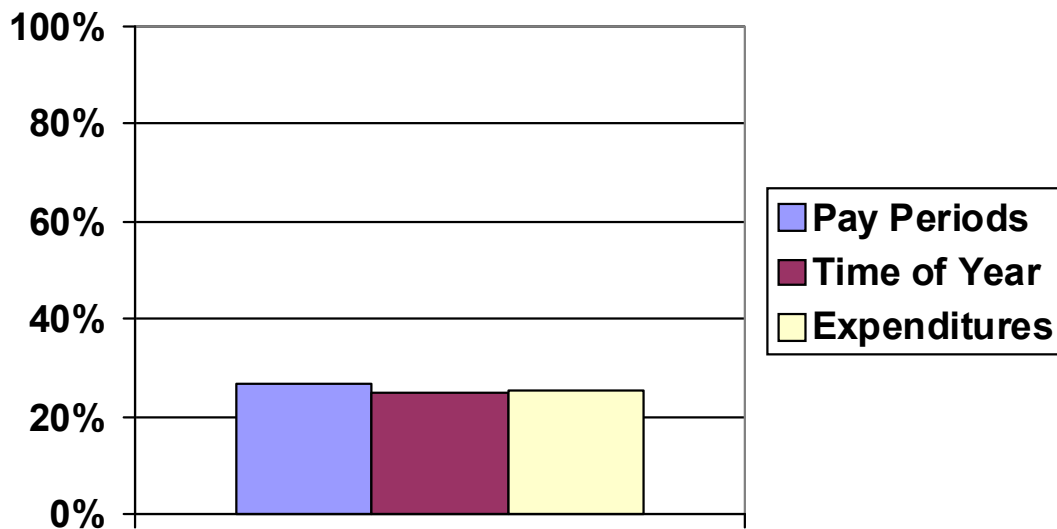
SEPTEMBER 1, 2014–SEPTEMBER 30, 2014 FINANCIAL STATUS REPORT

EXPENDITURES

The fiscal year 2015 adopted General Fund budget for the District is \$724.7 million. This budget, coupled with carryover encumbrances of \$17.7 million, resulted in a \$742.4 million General Funds appropriation for FY 2015. The following information is a financial update of the status of this appropriation through September 30, 2015.

Through September 30, 2015 the District has expended \$182.7 million and has outstanding encumbrances of \$24.8 million. This total of \$207.5 million reflects 27.95% 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 three months or 25.00% of the fiscal year has passed. Secondly, seven of twenty-six (7/26), or 26.92% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



Overall, the District's encumbrance/expenditure level through September is on target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which relate specifically to school opening activities. Figure 3 compares the various expenditure categories to the expected level and to the prior two years. The three years of data will be beneficial for trend analysis performed throughout the year.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

SEPTEMBER 1, 2014–SEPTEMBER 30, 2014 FINANCIAL STATUS REPORT

Figure 4

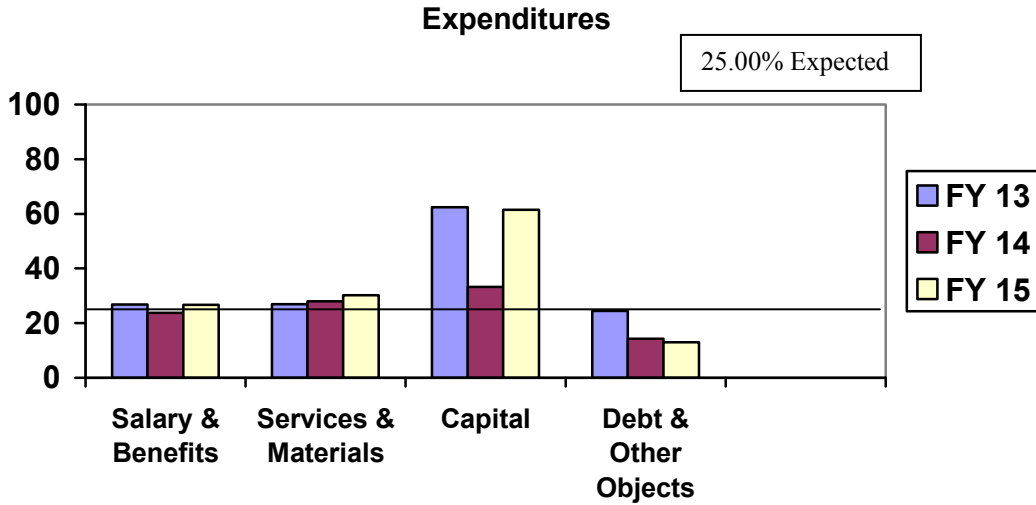
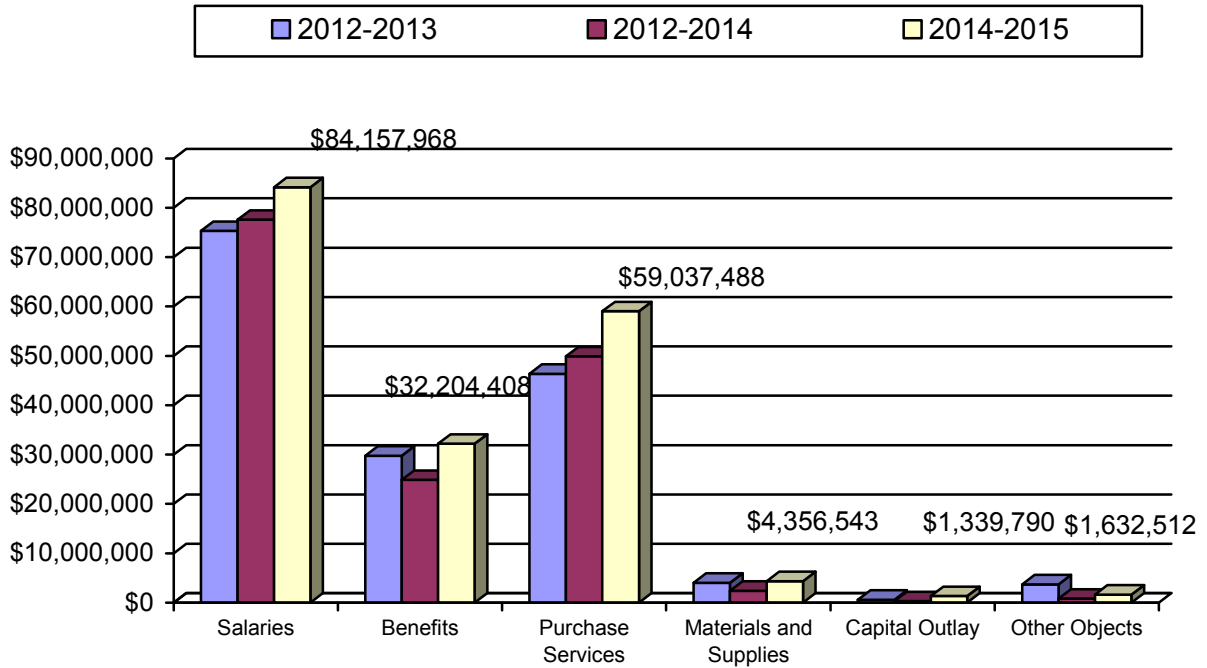


Figure 5

Cleveland Municipal School District - Expenditures by Category As of September 30



CLEVELAND MUNICIPAL SCHOOL DISTRICT

SEPTEMBER 1, 2014–SEPTEMBER 30, 2014 FINANCIAL STATUS REPORT

As Figure 4 and 5 illustrates, overall salaries and fringe benefits are slightly above the target for this time of year. Salaries are slightly higher than last year for this time of year which is primarily due to the negotiated salary increases. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$11.9 million in September which is lower than the \$12.3 million average in August. Fringe benefits are higher than last year for this time of year which is primarily due to an accounting entry that was not completed until November in FY14. Health care costs are forecasted to increase 10% in FY 15 from FY 14.

The current year Purchased Services and Materials categories indicate a 30.19% encumbrance/expenditure level for September. This encumbrance/expenditure rate is mainly attributable to school opening costs (mainly textbooks). In addition many of the annual maintenance contracts are encumbered at the beginning of the fiscal year and then are spent down during the year. 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 61.49% encumbrance/expenditure level for September. This encumbrance/expenditure rate is mainly attributable to school opening costs. 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 September 30, 2014. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

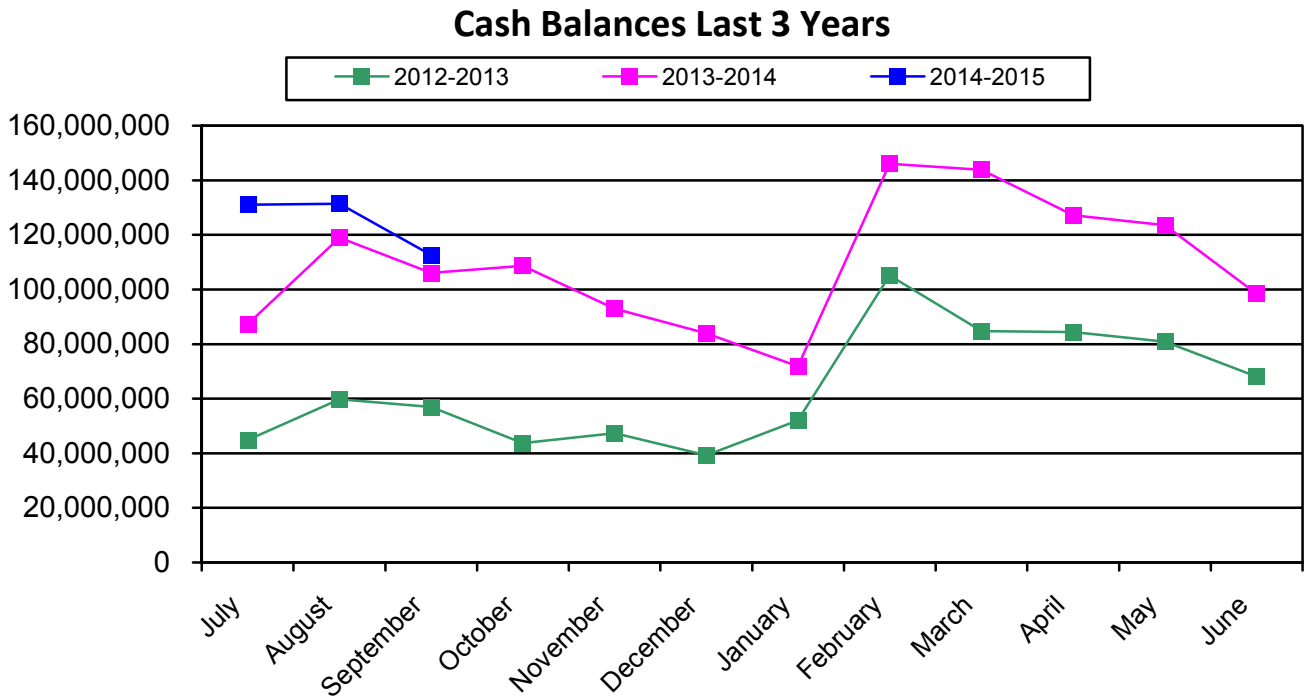
SEPTEMBER 1, 2014–SEPTEMBER 30, 2014 FINANCIAL STATUS REPORT

CASH BALANCES

The cash balance as of September 30, 2014 is \$112,638,825. The unencumbered balance as of September 30, 2014 is \$87,806,310. See Figure 6 for details.

Figure 6

	FY 2015
Beginning Cash Balance	\$98,511,656
Total Revenues	196,850,989
Total Expenses	182,728,708
Revenue over Expenses	14,122,281
Total Payables	4,888
Ending Cash Balance	112,638,825
Encumbrances/Reserves	24,832,515
Unencumbered Balance	\$87,806,310



Cleveland Municipal School District
Monthly Budget Status Report- Summary by Object
GENERAL FUNDS
SEPTEMBER FY.15

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*	YTD	Available Balance	Percent Used	Carryover
111 REGULAR CERT-SALARY/WAGES	205,199,038.68	.00	16,413,529.26	61,717,221.31	143,481,817.37	30.08	.00
112 TEMP CERT-SALARY/WAGES	10,478,719.00	.00	653,494.97	882,451.53	9,596,267.47	8.42	.00
113 SUPPL CERT-SALARY/WAGES	16,256,799.16	.00	638,622.47	1,016,243.34	15,240,555.82	6.25	.00
116 TEMP CERT NON-CONTRIBUTE	156,210.00	.00	30,265.07	65,314.62	90,895.38	41.81	.00
132 CERTIFIED TERMINATION BEN	552,925.00	.00	42,674.88	546,853.62	6,071.38	98.90	.00
141 NONCERT REGULAR SAL/WAGES	75,360,653.11	.00	5,506,933.06	18,122,907.62	57,237,745.49	24.05	.00
142 NONCERT TEMP SALARY/WAGES	960,781.60	.00	104,392.25	192,099.87	768,681.73	19.99	.00
143 NONCERT SUPPL SALARY/WAGE	26,458.55	.00	792.74	26,068.34	390.21	98.53	.00
144 NONCERT OVERTIME SAL/WAGE	4,436,559.49	.00	337,755.62	770,622.56	3,665,936.93	17.37	.00
146 NONCERT TEMP NON-CONTRIBU	343,269.85	.00	31,832.44	38,509.82	304,760.03	11.22	.00
162 NONCERT TERMINATE BENEFIT	587,925.00	.00	47,199.90	575,908.73	12,016.27	97.96	.00
172 STUDENT WORKERS	509,091.24	.00	14,966.05	203,766.93	305,324.31	40.03	.00
Object 1XX Total	314,868,430.68	.00	23,822,458.71	84,157,968.29	230,710,462.39	26.73	.00
211 STRS-EMPLOYER'S SHARE	31,524,639.48	.00	2,936,606.78	8,124,862.89	23,399,776.59	25.77	.00
221 SERS-EMPLOYER'S SHARE	11,492,244.14	.00	1,044,788.56	3,049,493.59	8,442,750.55	26.54	.00
241 CERT MEDICAL/HOSPITAL	37,441,910.05	.00	2,053,423.79	9,666,271.13	27,775,638.92	25.82	.00
242 CERT LIFE INSURANCE	29,601.22	.00	197.61	6,747.89	22,853.33	22.80	.00
244 CERT VISION INSURANCE	307,173.34	.00	1,145.25	106,089.63	201,083.71	34.54	.00
249 CERT OTHER INSURANCE BENF	2,894,353.37	.00	372,262.71	641,044.40	2,253,308.97	22.15	.00
251 NONCERT MEDICAL/HOSPITAL	25,796,122.12	.00	1,231,977.28	4,710,115.04	21,086,007.08	18.26	.00
252 NONCERT LIFE INSURANCE	21,086.59	.00	139.01	6,728.38	14,358.21	31.91	.00
254 NONCERT VISION INSURANCE	198,513.89	.00	1,425.59	65,161.51	133,352.38	32.82	.00
259 NONCERT OTHER INSUR BENEF	1,049,951.50	.00	108,003.46	173,518.16	876,433.34	16.53	.00
261 CERTIFIED WORKERS COMP	3,240,129.80	.00	36,995.18	181,905.33	3,397,035.13	4.84	.00
262 NONCERT WORKERS COMP	1,126,271.29	.00	21,422.46	73,162.14	1,199,433.43	6.50	.00
281 CERT UNEMPLOYMENT INSUR	345,400.00	8,000.00	25,248.10	49,367.65	288,032.35	16.61	8,000.00
282 NONCERT UNEMPLOY INSUR	87,600.00	.00	12,624.05	24,683.83	62,916.17	28.18	.00
291 CERT OTHER RETIRE/INSUR	6,340,196.00	.00	221,973.14	5,835,391.55	504,804.45	92.04	.00
Object 2XX Total	121,895,192.79	33,000.00	7,946,256.01	32,204,408.18	89,657,784.61	26.45	33,000.00
411 INSTRUCTION SERVICES	10,610,632.59	284,015.08	5,907.00	35,262.41	10,291,355.10	3.01	865,753.07
412 INSTRUCTIONAL IMPROVEMENT	3,918,811.25	3,069,242.81	604,868.50	623,768.50	225,799.94	94.24	29,622.85
413 HEALTH SERVICES	1,072,535.79	477,723.87	22,612.74	117,897.57	476,914.35	55.53	462,383.29
414 STAFF SERVICES	1,096.00	.00	.00	.00	1,096.00	.00	.00
415 MANAGEMENT SERVICES	1,565,987.32	756,007.97	16,087.90	155,528.40	654,450.95	58.21	750,045.61
416 DATA PROCESSING SERVICES	246,181.70	14,583.37	.00	14,583.33	217,015.00	11.85	29,166.70
417 STATISTICAL SERVICES	107,775.34	63,079.40	9,847.72	18,602.92	26,093.02	75.79	1,881.34
418 PROFESSIONAL/LEGAL SVCS	3,562,239.04	2,753,997.97	109,951.56	538,742.01	259,499.06	92.43	1,617,298.04
419 OTHER PROF/TECH SERVICES	19,436,573.81	5,439,936.23	2,103,878.50	3,610,491.24	10,386,146.34	46.56	3,639,621.61
422 GARBAGE REMOVAL/CLEANING	188,891.96	143.96	4,954.84	12,698.80	176,049.20	6.80	143.96
423 REPAIRS/MAINTENANCE SVCS	3,071,383.53	1,137,411.91	173,960.95	488,344.18	1,445,627.44	52.93	1,062,996.53
425 RENTALS	6,064,495.92	1,766,930.02	507,640.46	1,411,014.74	2,886,551.16	52.40	842,069.07
426 LEASE PURCHASE AGREEMENTS	2,724,000.00	.00	.00	.00	2,724,000.00	.00	.00
431 CERTIFIED TRAVEL REIMB	285,769.81	2,921.36	5,918.15	8,965.38	273,883.07	4.16	2,335.16
432 CERT MEETING EXPENSE	494,923.96	91,520.79	30,338.50	90,191.62	313,211.55	36.72	82,848.62
433 NONCERT TRAVEL REIMBURSE	213,995.71	2,010.00	21,266.87	38,350.07	173,535.64	18.87	2,706.86
434 NONCERT MEETING EXPENSE	155,926.59	24,349.99	6,883.86	15,725.85	115,850.75	25.70	11,172.24
439 OTHER TRAVEL/MTG EXPENSE	350.00	.00	281.26	281.26	68.74	80.36	250.00

Cleveland Municipal School District
Monthly Budget Status Report - Summary by Object
GENERAL FUNDS
SEPTEMBER FY'15

Object Name	Total Appropriation	Outstanding Encumbrance	Current	Expenditures YTD	Available Balance	Percent Used	Carryover
441 TELEPHONE SERVICE	1,746,611.41	1,185,428.33	123,967.60	348,873.48	212,309.60	87.84	852,949.42
443 POSTAGE	367,914.61	2,176.96	490.00	10,503.75	355,233.90	3.45	3,156.96
445 MAIL/MESSNGER SERVICE	157,013.13	57,481.13	11,976.27	16,272.20	83,259.80	46.97	73,486.13
446 ADVERTISING	135,174.04	9,424.90	1,442.30	9,230.07	116,512.07	13.80	7,778.04
447 INTERNET ACCESS SERVICE	6,176.37	1,989.49	152.44	604.88	3,582.00	42.00	594.37
449 OTHER COMMUNICATIONS SVCS	650.00	.00	.00	.00	650.00	.00	.00
451 ELECTRICITY	7,621,682.00	.00	987,523.87	1,966,487.45	5,655,194.55	25.80	.00
452 WATER AND SEWAGE	1,681,769.30	.00	133,567.68	401,042.89	1,280,726.41	23.85	.00
453 GAS	3,174,346.00	.00	64,449.52	177,047.18	2,997,298.82	5.58	.00
459 DISTR COPIER PROGRAM	1,068,536.80	287,698.01	49,796.63	75,509.27	705,329.52	33.99	878,223.30
461 PRINTING AND BINDING	506,660.91	42,734.48	36,489.52	85,097.51	378,828.92	25.23	60,762.15
462 CONTRACTED FOOD SERVICES	606,829.43	16,325.41	88,985.87	128,089.28	462,414.74	23.80	129,786.17
469 OTHER CRAFT/TRADE SVCS	55,602.25	6,535.25	.00	41,500.00	7,567.00	86.39	48,035.25
471 TUITION PAID-OTHER OH DIS	2,900,000.00	.00	1,343,757.76	1,939,431.03	960,568.97	66.88	.00
474 EXCESS COSTS	3,550,000.00	.00	6,492.55	14,574.00	3,535,426.00	.41	.00
475 SPEC ED-IN DISTRICT-PYMT	15,715,722.24	215,722.24	2,219,377.09	2,751,127.67	12,748,872.33	18.88	215,722.24
477 OPEN ENROLLMNT-IN DISTRICT	2,750,000.00	.00	226,837.50	675,524.37	2,074,475.63	24.56	.00
478 COMMUNITY SCHL-INDISTRICT	145,802,023.00	.00	11,506,022.08	34,645,595.30	111,156,427.70	23.76	169,516.03
479 OTHER TUITION PAYMENTS	16,819,516.03	36,556.03	1,687,275.46	4,302,937.97	12,480,022.03	25.80	.00
481 STU TRANSP-OTHER OH DISTR	10,013,162.84	1,458,142.28	2,912,374.42	3,967,953.56	4,587,067.00	54.19	420,230.84
483 STU TRANSP-OTHER SOURCES	105,777.19	.00	8,265.00	8,265.00	97,512.00	7.81	7,995.01
489 OTHER PUPIL TRANSP SVCS	2,041,721.00	26,501.93	262,057.88	287,085.92	1,728,133.34	15.36	229,179.41
490 OTHER PURCHASED SERVICES	4,631.90	942.13	.00	3,687.50	2.27	99.95	4,621.90
499 Other Purchased Services	13,896.22	2,486.97	243.75	599.25	10,810.00	22.21	3,086.22
Object 4XX Total	270,566,886.99	19,234,020.27	25,295,943.00	59,037,487.81	192,295,378.91	28.93	12,505,418.38
511 INSTRUCTIONAL SUPPLIES	2,208,356.85	329,723.69	167,128.72	331,584.71	1,547,048.45	29.95	691,194.83
512 OFFICE SUPPLIES	1,132,583.72	367,962.52	102,815.43	229,608.62	535,012.58	52.76	252,349.93
514 HEALTH/HYGIENE SUPPLIES	98,089.08	8,914.58	4,907.72	10,449.29	78,725.21	19.74	6,274.49
516 SOFTWARE MATERIALS	284,722.12	14,849.20	3,200.00	189,272.92	80,600.00	71.69	191,022.12
519 OTHER GENERAL SUPPLIES	432,573.57	118,890.13	19,660.00	96,657.79	217,025.65	49.83	83,611.69
521 NEW TEXTBOOKS	2,831,809.09	73,535.54	1,064,606.27	2,424,622.42	333,651.13	88.22	149,642.94
524 SUPPLEMENTAL TEXTBOOKS	498,478.48	63,482.44	36,492.19	50,829.32	384,166.72	22.93	19,015.52
525 ELECTRONIC MATERIALS	187,167.85	65,150.85	29,250.00	39,649.25	82,367.75	55.99	27,380.35
529 OTHER TEXTBOOKS	34,683.00	23,925.80	4,580.38	4,925.20	5,832.00	83.18	4,683.00
531 NEW LIBRARY BOOKS	260,009.89	35,251.44	19,349.59	31,115.15	193,643.30	25.52	45,140.89
541 PERIODICALS	4,783.00	.00	218.00	454.21	4,328.79	9.50	.00
542 DVDS, CDS AND VIDEOS	68,732.17	8,841.14	1,515.75	4,633.17	55,257.86	19.60	8,496.17
543 ELRC SUBSCRIPTION SERVICE	62,371.45	5,670.82	2,109.39	5,196.16	51,504.47	17.42	8,408.57
546 OTHER	12,649.95	99.95	7,498.00	7,548.00	5,002.00	60.46	99.95
570 SUP/MATL OPER/MAINT/REPAI	1,347,530.05	323,064.48	5,055.30	13,397.84	105,585.06	16.15	7,957.80
571 LAND BUILDINGS	272,640.89	87,691.05	111,976.49	232,973.84	791,491.73	41.26	504,255.05
573 EQUIPMENT & FURNITURE	1,000.00	855.60	.00	52,198.56	132,751.28	85.56	76,908.89
581 PARTS-MAINT/REP MOTOR VEH	2,000.00	.00	73,070.20	239,167.12	1,032,110.30	43.93	335,500.09
582 FUEL	1,840,842.44	569,565.02	230,439.42	391,034.39	652,444.12	69.99	169,024.53
590 OTHER SUPPLIES/MATERIALS	1,410.00	.00	360.02	1,278.77	131.23	90.69	310.00
Object 5XX Total	13,882,097.33	3,234,730.69	1,908,092.76	4,356,542.61	6,290,824.03	54.68	2,581,276.81

Cleveland Municipal School District
 Monthly Budget Status Report - Summary by Object
 GENERAL FUNDS
 SEPTEMBER FY'15

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*	Available Balance	Percent Used	Carryover	
			Current YTD				
630 IMPROVEMENTS (NON-BLDG)	20,000.00	15,640.00	.00	4,360.00	78.20	.00	
640 CAPITAL EQUIPMENT	136,776.67	24,514.11	1,006.34	99,496.12	27.26	36,720.67	
644 TECHNICAL EQUIPMENT	4,868,280.29	1,666,170.47	826,552.52	1,326,915.30	61.48	1,711,636.15	
645 CAPITALIZED EQUIPMENT	81,348.03	25,240.11	.00	56,000.00	31.16	25,348.03	
650 VEHICLES	178,507.00	178,507.00	.00	.00	100.00	118,507.00	
Object 6XX Total	5,284,911.99	1,910,071.69	827,558.86	2,035,050.64	61.49	1,892,211.85	
814 LOANS - ENERGY CONSERVATION	1,014,949.00	.00	.00	513,986.90	49.36	.00	
821 SERIAL BONDS	97,875.00	.00	.00	97,875.00	.00	.00	
824 LOANS ENERGY CONS-EXP INT	124,177.00	.00	.00	55,581.68	55.24	.00	
841 MEMBERSHIP-PROP ORGAN	192,188.98	12,942.20	207.00	164,562.21	14.37	9,324.20	
843 CHARGES FOR AUDIT EXAMS	150,061.00	145,540.00	1,640.00	2,512.00	98.33	7,206.00	
845 CNTY AUDITOR/TREAS FEES	2,400,000.00	.00	.00	2,389,493.78	.44	.00	
847 DELINQUENT LAND TAXES	2,650,000.00	.00	.00	2,650,000.00	.00	.00	
848 BANK CHARGES	60,773.53	749.10	2,718.14	51,677.44	14.97	773.53	
849 OTHER DUES & FEES	12,447.00	2,117.00	.00	10,330.00	17.01	2,447.00	
852 ACCID INSUR-STU ACT PART	63,034.00	.00	37,147.00	25,887.00	58.93	.00	
853 FIDELITY BOND PREMIUMS	4,000.00	.00	.00	4,000.00	.00	.00	
855 FIRE & EXTENDED COVG INS	1,716,322.25	214,681.25	392,300.00	548,405.00	68.05	590,617.25	
856 Benefits & Claims	21,148.32	9,892.23	599.40	11,256.09	100.00	9,892.23	
882 AWARDS/PRIZES FOR COMPETE	245,898.59	13,265.78	2,664.45	224,209.70	8.82	15,532.20	
889 OTHER AWARDS & PRIZES	244,294.62	16,117.34	7,430.71	214,746.17	12.10	265.97	
890 OTHER MISC EXPENDITURES	10,316.00	.00	.00	6,401.59	37.95	.00	
899 OTHER MISCELLANEOUS	10,104.96	5,387.40	.00	4,717.56	53.31	5,387.40	
Object 8XX Total	9,017,590.25	420,692.30	444,706.70	6,964,386.03	22.77	641,445.78	
910 TRANSFERS	2,844,394.00	.00	.00	2,844,394.00	.00	.00	
921 INITIAL ADVANCE OUT	4,000,000.00	.00	.00	4,000,000.00	.00	.00	
Object 9XX Total	6,844,394.00	.00	.00	6,844,394.00	.00	.00	
Report Total	742,359,504.03	24,832,514.95	60,245,016.04	182,728,708.47	534,798,280.61	27.96	17,653,352.82

As of Date: 10/23/2014

CLEVELAND MUNICIPAL SCHOOL DISTRICT
FUND LEDGER SUMMARY
SEPTEMBER 15

(A-D)-(J)

FUND	USAS FUND	A		B		C		D		E		F		G		H		I		J	
		CASH BALANCE JUNE 30, 2014	ENCUMBRANCES JUNE 30, 2014	FUND BALANCE JUNE 30, 2014	Current Receipts	YTD Revenue Ledger Receipts	Current Disbursements	YTD Expense Ledger Disbursements	Payables	YTD DEBITORS	ENCUMBRANCES	FUND BALANCE SEPTEMBER 15	CASH BALANCE SEPTEMBER 15	Fund							
GENERAL	001	98,511,655.67	17,653,352.82	80,858,302.85	41,901,044.85	196,850,989.36	60,245,016.04	182,728,708.47	(4,888.37)	182,723,820.10	24,832,514.95	87,808,309.98	112,538,824.93	0.00							
GENERAL	006	227,242.37	196,892.34	30,440.03	49,921.55	218,338.83	1,900,294.86	3,960,771.79	0.00	3,960,771.79	482,028.60	(3,998,218.19)	(3,517,189.59)	0.00							
SPECIAL TRUST	007	26,577,883.72	697,344.04	25,880,539.73	870,454.00	3,747,949.45	1,475,544.85	49,528.14	0.00	1,475,544.85	1,347,953.06	26,091,335.31	27,439,288.37	0.00							
PUBLIC SCHOOL SUPPORT	018	350,872.52	71,911.18	279,961.34	19,761.80	37,427.96	28,714.00	48,528.14	0.00	48,528.14	63,087.06	275,685.28	338,772.34	0.00							
OTHER GRANT	019	0.00	0.00	0.00	200,000.00	200,000.00	183,025.48	692,282.37	0.00	692,282.37	0.00	(492,282.37)	(492,282.37)	0.00							
CLASSROOM FACILITIES MTN	034	24,413,035.64	4,063,573.90	20,349,461.74	757.34	413,486.36	697,512.00	2,467,207.21	0.00	1,917,750.96	5,197,750.96	18,660,573.83	22,559,324.79	0.00							
ATHLETIC FUND	300	155,725.56	51,295.98	104,429.58	38,403.25	41,436.96	11,630.07	31,064.00	0.00	2,654,874.91	1,220,720.74	1,008,214.87	2,928,935.61	0.00							
AUXILIARY SVCS (NBS)	401	2,931,972.41	1,073,979.38	1,857,993.03	94.14	1,931,838.11	360,064.33	1,254,874.91	0.00	1,254,874.91	8,474.23	3,851.07	4,498.52	0.00							
MANAGEMENT INFO SYSTEM	432	8,477.09	97.50	8,419.59	0.00	90,421.43	21,380.60	43,630.76	0.00	43,630.76	6,474.5	3,851.07	4,498.52	0.00							
PUBLIC SCHOOL PRESCHOOL	439	(4,292.15)	2,164.41	(4,486.96)	10,289.17	0.00	0.00	0.00	0.00	0.00	228.10	(973.99)	(473.99)	0.00							
DATA COMMUNICATIONS/BLDGS	451	345,010.12	0.00	345,010.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	345,010.12	345,010.12	0.00							
SCHOOL NET PROF DEVELOP	452	268.01	228.10	250.00	140.00	5,790.00	618.99	863.99	0.00	863.99	0.00	39.91	268.01	0.00							
VOCATIONAL EDUC ENHANCE	461	(5,400.00)	0.00	(5,400.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(973.99)	(973.99)	0.00							
ALTERNATIVE SCHOOLS	463	(55,338.54)	129.76	(55,468.30)	10,000.92	108,783.00	10,187.11	31,057.25	0.00	31,057.25	14,000.00	8,387.21	22,387.21	0.00							
STRAIGHT A EARMARK	466	143,000.00	143,000.00	0.00	0.00	0.00	0.00	143,000.00	0.00	143,000.00	0.00	0.00	143,000.00	0.00							
MISC STATE GRANTS	499	803,004.63	290,654.33	512,350.30	602,757.55	3,535,476.43	7,532.46	290,939.08	0.00	290,939.08	57,637.07	464,428.48	522,065.55	0.00							
SPACE TO THE TOP (ARRA)	506	1,617,012.85	2,840,027.16	(1,223,014.31)	0.00	0.00	4,407,792.52	6,822,360.54	0.00	6,822,360.54	1,872,151.56	(3,542,027.84)	(27,749.47)	0.00							
SCHOOL MAINT/OPER ASSIST	512	28,978.31	0.00	28,978.31	0.00	771.16	0.00	0.00	0.00	0.00	0.00	27,749.47	27,749.47	0.00							
TITLE V/HS SPECIAL ED	516	(773,869.91)	166,193.26	(607,676.65)	0.00	1,166,573.04	780,871.83	3,991,900.73	0.00	3,991,900.73	401,065.09	3,285,483.63	3,686,548.72	0.00							
CARL D PERKINS VOC ED ACT	524	(114,450.99)	184,152.49	(298,603.44)	323,264.44	701,866.08	138,496.32	523,771.88	0.00	523,771.88	188,534.88	(124,891.63)	63,643.25	0.00							
TITLE I - SI SUBSIDY A	536	(187,538.43)	137,378.35	(50,160.08)	159,752.99	528,936.45	431,490.39	1,090,696.54	0.00	1,090,696.54	745,614.46	(924,587.41)	(178,972.95)	0.00							
TITLE I - SI SUBSIDY G	537	26,902.60	10,777.90	16,124.70	0.00	0.00	0.00	732,812.00	0.00	732,812.00	0.00	10,777.90	10,777.90	0.00							
NUTRITION EDITING PROGRAM	542	42,151.90	7,254.58	34,897.32	23,138.45	124,410.81	18,228.42	93,360.65	0.00	93,360.65	71,772.50	1,429.56	73,202.06	0.00							
BILINGUAL EDUCATION/PROG	551	0.00	0.00	0.00	0.00	0.00	0.00	44,354.48	0.00	44,354.48	0.00	(44,106.27)	(44,106.27)	0.00							
TRANSITION FOR REFUGEE	571	248.21	0.00	248.21	0.00	0.00	19,007.00	10,913,309.79	0.00	10,913,309.79	3,420,430.46	(112,869.29)	(12,314.50)	0.00							
TITLE I	572	1,433,768.01	1,655,408.36	(221,640.35)	3,596,587.29	11,981,042.33	2,147,693.82	204,989.08	0.00	204,989.08	945.69	(128,989.19)	(128,989.19)	0.00							
ETA/PSCHL HAND GRANTS	587	630,686.60	28,601.40	602,085.20	25,916.17	192,207.89	81,514.93	1,761,982.46	0.00	1,761,982.46	53,718.00	432,445.85	486,165.85	0.00							
TITLE IIIA	590	(509,354.77)	0.00	(509,354.77)	379,405.80	1,942,352.09	436,828.50	210,391.51	0.00	210,391.51	0.00	(39,916,928.15)	(39,916,928.15)	0.00							
MISC FEDERAL GRANTS	599	509,918.30	142,217.58	367,700.72	135,074.72	193,637.09	24,537.30	1,119,874.01	0.00	1,119,874.01	14,704,353.16	54,621,281.31	54,621,281.31	0.00							
Special Revenue		57,307,950.05	11,884,055.43	45,423,894.62	7,893,141.32	33,433,205.27	12,313,959.92	36,119,874.01	0.00	36,119,874.01	0.00	37,658,568.10	37,658,568.10	0.00							
BOND RETIREMENT	002	26,520,739.81	0.00	26,520,739.81	1.07	11,437,828.29	0.00	0.00	0.00	0.00	0.00	37,658,568.10	37,658,568.10	0.00							
Debt Service		26,520,739.81	0.00	26,520,739.81	1.07	11,437,828.29	0.00	0.00	0.00	0.00	0.00	37,658,568.10	37,658,568.10	0.00							
PERMANENT IMPROVEMENT	003	28,814,712.47	17,862,107.84	10,952,604.63	9,876.52	30,270.63	1,786,259.42	2,911,752.90	0.00	2,911,752.90	17,498,213.13	8,435,017.07	25,833,230.20	0.00							
CLASSROOM FACILITIES	010	10,168,567.26	69,659,325.75	573,041.51	5,965,206.48	6,203,851.09	5,275,106.55	10,060,453.01	0.00	10,060,453.01	61,665,190.82	6,646,574.52	66,311,765.34	0.00							
Capital Projects		98,983,079.73	87,457,433.59	11,525,646.14	5,975,083.00	6,234,121.72	7,065,365.97	12,972,205.91	0.00	12,972,205.91	79,163,403.95	13,081,591.59	92,244,995.54	0.00							
LIABILITY SELF-INSURANCE	023	2,002,546.13	161,904.02	1,840,642.11	0.00	0.00	14,185.00	60,450.71	0.00	60,450.71	153,806.22	1,788,289.20	1,942,095.42	0.00							
EMPLOYEE BENEFITS SELF-INS	024	8,007,618.02	47,897.75	7,959,720.27	2,800,759.77	12,915,354.71	5,203,019.82	16,948,901.41	0.00	16,948,901.41	45,737.25	3,974,071.32	3,974,071.32	0.00							
Self Insurance		10,010,164.15	209,901.77	9,800,262.38	2,800,759.77	12,915,354.71	5,217,204.82	17,008,352.12	0.00	17,008,352.12	198,543.47	5,716,623.27	5,916,166.74	0.00							
DISTRICT AGENCY	022	1,725,710.56	0.00	1,725,710.56	0.00	0.00	0.00	(3,283,274.66)	0.00	(3,283,274.66)	0.00	5,008,985.22	5,008,985.22	0.00							
PARTNERING COMMUNITY SCHL	036	(183,984.52)	0.00	(183,984.52)	(113,526.10)	1,720,440.00	0.00	1,531,085.45	0.00	1,531,085.45	0.00	0.03	0.03	0.00							
STUDENT MANAGED ACTIVITY	200	5,957,115.19	179,437.64	5,837,677.55	(85,408.30)	2,800,500.00	29,882.88	42,995.84	0.00	42,995.84	152,745.91	397,940.90	520,686.81	0.00							
Agency		2,079,963.15	179,437.64	1,899,525.55	(85,408.30)	1,746,446.50	29,882.88	42,995.84	0.00	42,995.84	152,745.91	5,979,928.15	5,979,928.15	0.00							
Report Total		293,411,552.60	117,384,181.25	176,027,371.35	58,484,621.71	282,319,945.85	84,871,429.63	250,410,152.80	(3,288,163.03)	247,121,989.77	119,052,561.44	189,656,947.24	308,609,508.68	0.00							