



CLEVELAND
METROPOLITAN
SCHOOL DISTRICT
Vision to Victory

**FY 2014-2015
FINANCIAL STATUS REPORT
AS OF
October 31, 2014**

Prepared by
FINANCE DEPARTMENT

CLEVELAND MUNICIPAL SCHOOL DISTRICT

OCTOBER 1, 2014–OCTOBER 31, 2014 FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of October 31, 2014. The total revenues forecasted in the October five year forecast were \$697,385,881. The adopted budget approved by the Board in October 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 | \$7,748,289 | \$0 | \$0 |
| State Foundation | 35,051,660 | 35,055,187 | 35,037,842 | 35,031,119 | 0 | 0 |
| State Property Allocation | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 1,123,302 | 2,006,205 | 6,749,677 | 4,304,834 | 0 | 0 |
| Total Revenues | 86,625,709 | 68,324,235 | 41,901,045 | 47,084,242 | 0 | 0 |
| Expenditures: | | | | | | |
| Salaries | 23,568,636 | 36,766,874 | 23,822,459 | 23,421,628 | 0 | 0 |
| Benefits | 14,327,372 | 9,930,780 | 7,946,256 | 9,216,754 | 0 | 0 |
| Purchase Services | 15,315,742 | 18,425,802 | 25,295,943 | 17,795,203 | 0 | 0 |
| Materials and Supplies | 614,504 | 1,833,946 | 1,908,093 | 607,835 | 0 | 0 |
| Capital Outlay | 242,007 | 270,224 | 827,559 | 832,528 | 0 | 0 |
| Other Objects | 41,518 | 1,146,287 | 444,706 | 1,984,229 | 0 | 0 |
| Total Expenditures | 54,109,779 | 68,373,913 | 60,245,016 | 53,858,177 | 0 | 0 |
| Net Change in Cash | 32,515,930 | (49,678) | (18,343,971) | (6,773,935) | 0 | 0 |

| | January | February | March | April | May | June | Total |
|---------------------------|----------|----------|----------|----------|----------|----------|--------------------|
| Revenues: | | | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$89,575,405 |
| State Foundation | 0 | 0 | 0 | 0 | 0 | 0 | 140,175,808 |
| State Property Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 14,184,118 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 243,935,331 |
| Expenditures: | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 106,579,597 |
| Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 41,421,162 |
| Purchase Services | 0 | 0 | 0 | 0 | 0 | 0 | 76,832,690 |
| Materials and Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 4,964,378 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 2,172,318 |
| Other Objects | 0 | 0 | 0 | 0 | 0 | 0 | 3,616,740 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 235,586,885 |
| Net Change in Cash | 0 | 0 | 0 | 0 | 0 | 0 | 8,348,446 |

CLEVELAND MUNICIPAL SCHOOL DISTRICT

OCTOBER 1, 2014–OCTOBER 31, 2014 FINANCIAL STATUS REPORT

REVENUE

The Cleveland Municipal School District is forecasting **\$697,385,881** in revenue within the General Funds in the 2014-2015 fiscal year as shown on figure 1. As of **October 31, 2014** the District has received revenue in the amount of \$235,018,385. The District will need to collect another \$462,367,496 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 | \$205,453,334 | \$89,575,405 (a) | (\$115,877,929) |
| Personal Property Tax | 0 | 0 (a) | 0 |
| State Foundation | 420,619,745 | 131,258,962 (b) | (289,360,783) |
| Property Tax Homestead and Rollbacks | 18,287,110 | 0 (c) | (18,287,110) |
| CAT Tax | 13,913,830 | 0 (c) | (13,913,830) |
| Interest | 650,000 | 276,687 (c) | (373,313) |
| Medicaid | 2,050,000 | 66,045 (c) | (1,983,955) |
| CEAP | 1,000,000 | 0 (c) | (1,000,000) |
| Advances-In | 3,722,250 | 3,722,250 (c) | 0 |
| Casino Receipts | 1,801,142 | 962,154 (c) | (838,988) |
| Other Revenues | 29,888,470 | 9,156,882 (c) | (20,731,588) |
| <i>Total Revenues</i> | <u>\$697,385,881</u> | <u>\$235,018,385</u> | <u>(\$462,367,496)</u> |

ON TARGET

AT RISK

(a) The District received \$198,205,277 in general real property taxes in FY14 and is forecasting \$205,453,334 in FY15. Through October 31, 2014 the District has received \$89,575,405 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.

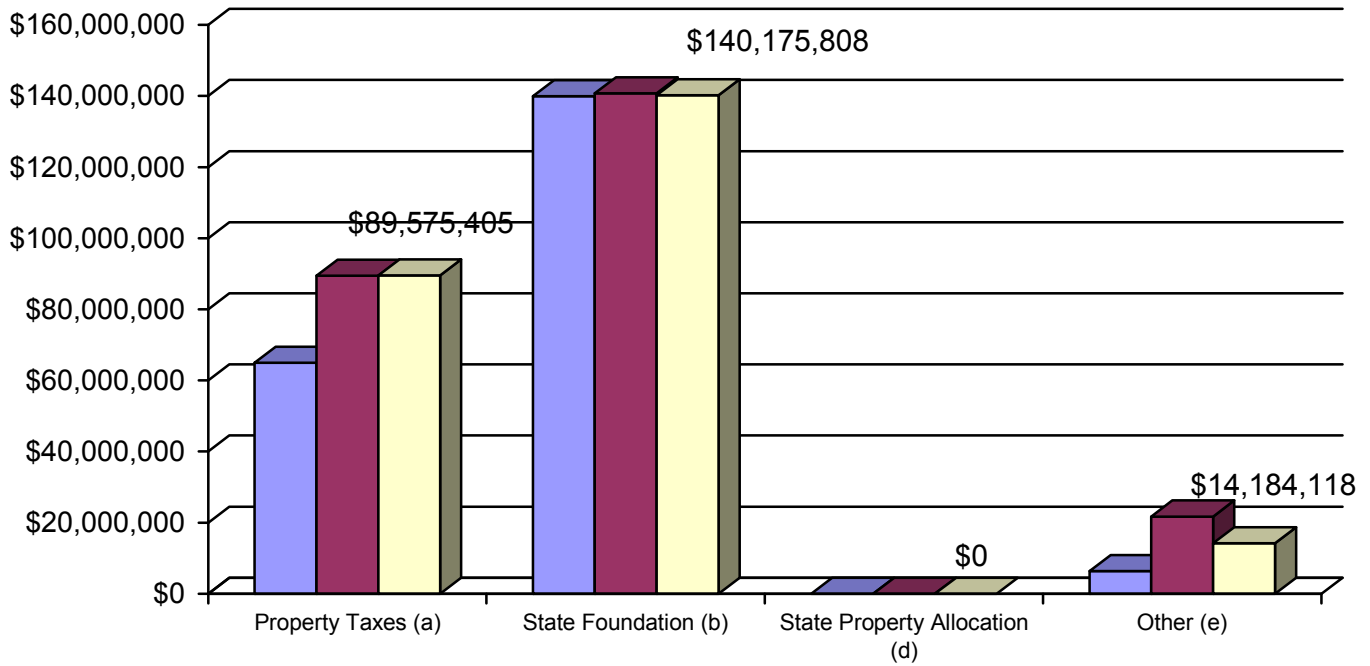
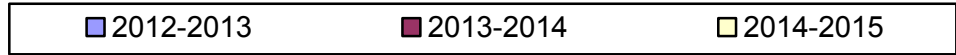
CLEVELAND MUNICIPAL SCHOOL DISTRICT

OCTOBER 1, 2014–OCTOBER 31, 2014 FINANCIAL STATUS REPORT

Figure 2 compares revenue sources to the prior two years as of October 31. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2

Cleveland Municipal School District - Revenues by Category As of October 31



CLEVELAND MUNICIPAL SCHOOL DISTRICT

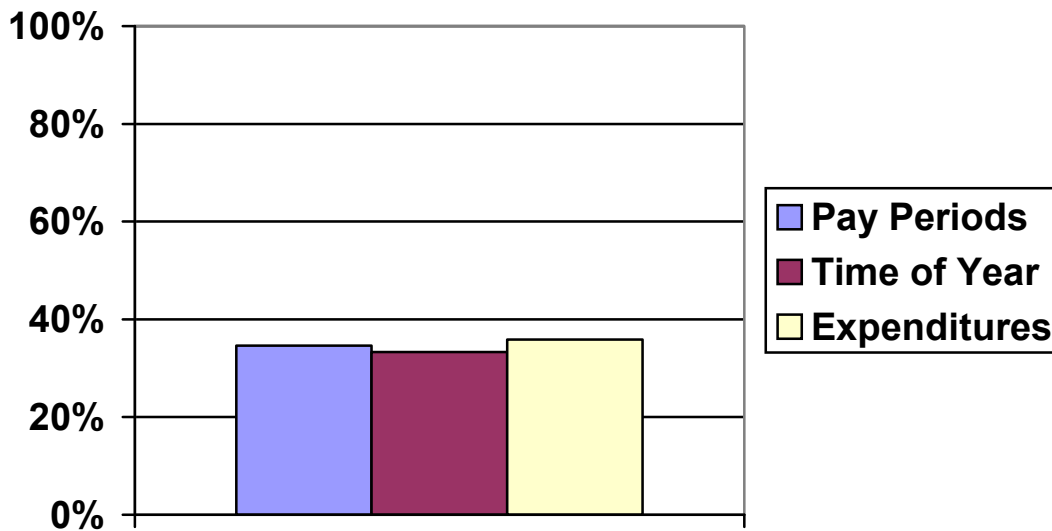
OCTOBER 1, 2014–OCTOBER 31, 2014 FINANCIAL STATUS REPORT

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 October 31, 2015.

Through October 31, 2015 the District has expended \$236.6 million and has outstanding encumbrances of \$29.5 million. This total of \$266.1 million reflects 35.84% 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 four months or 33.33% of the fiscal year has passed. Secondly, nine of twenty-six (9/26), or 34.62% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



Overall, the District's encumbrance/expenditure level through October 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

OCTOBER 1, 2014–OCTOBER 31, 2014 FINANCIAL STATUS REPORT

Figure 4

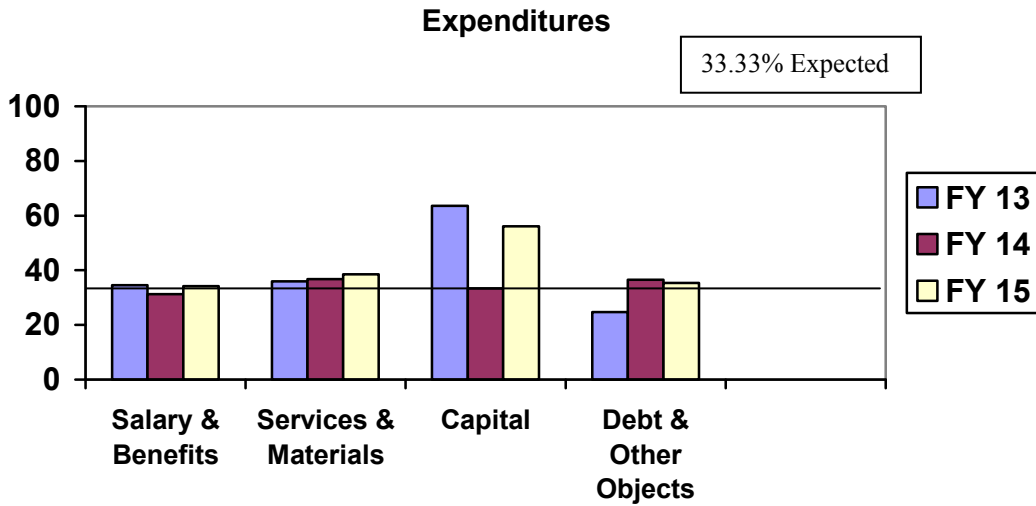
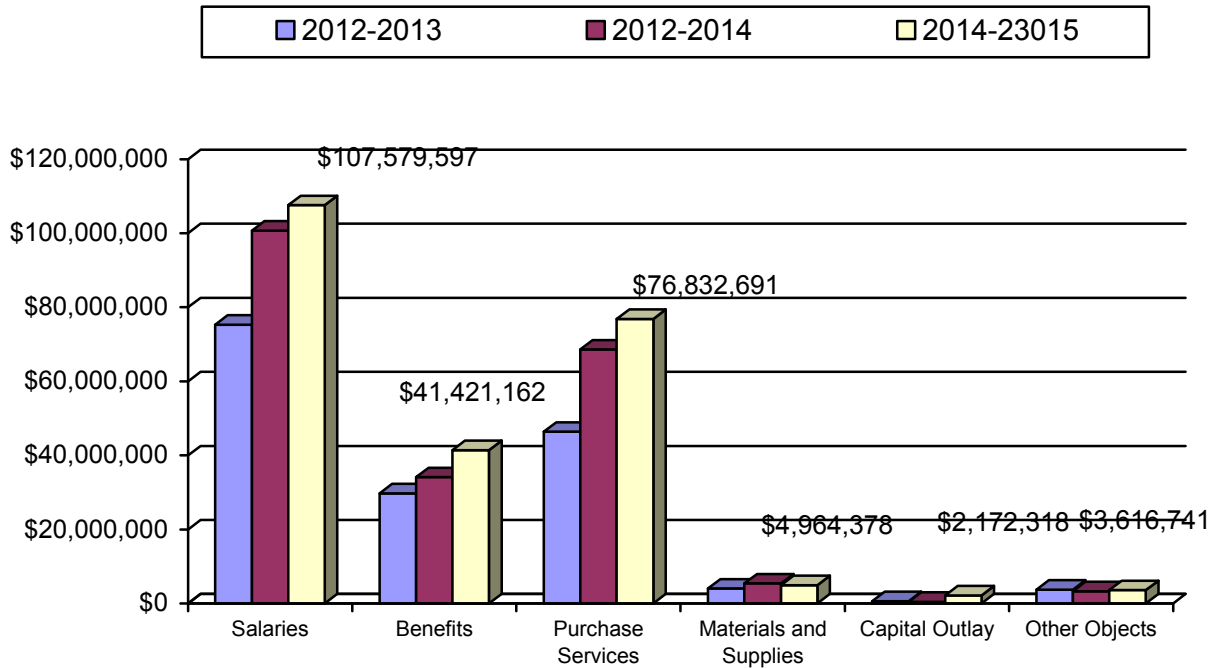


Figure 5

**Cleveland Municipal School District - Expenditures by Category
As of October 31**



CLEVELAND MUNICIPAL SCHOOL DISTRICT

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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 differentiated compensation stipend payments. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$11.7 million in October which is lower than the \$11.9 million average in September. 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 38.54% encumbrance/expenditure level for October. 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 .9% of the total General Fund budget, indicates a 61.49% encumbrance/expenditure level for October. 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 October 31, 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

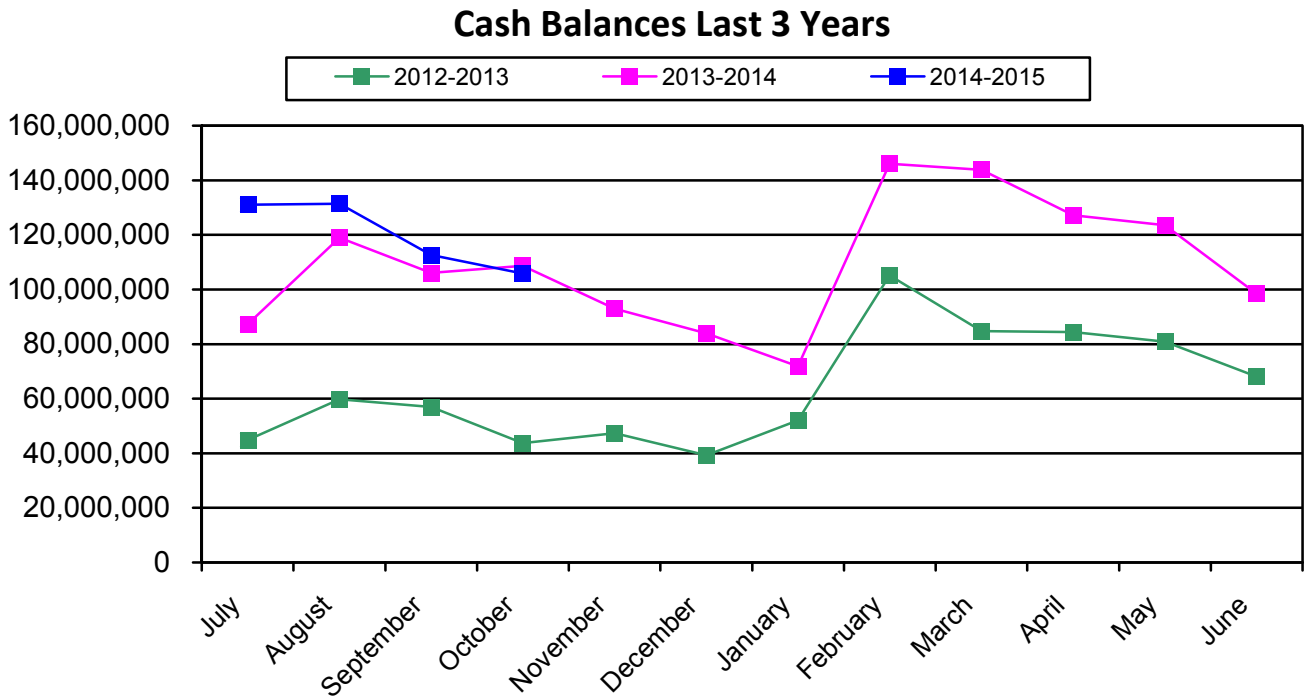
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CASH BALANCES

The cash balance as of October 31, 2014 is \$105,860,734. The unencumbered balance as of October 31, 2014 is \$76,380,974. See Figure 6 for details.

Figure 6

| | FY 2015 |
|------------------------|---------------------|
| Beginning Cash Balance | \$98,511,656 |
| Total Revenues | 243,935,331 |
| Total Expenses | 236,586,885 |
| Revenue over Expenses | 7,348,446 |
| Total Payables | 632 |
| Ending Cash Balance | 105,860,734 |
| Encumbrances/Reserves | 29,479,760 |
| Unencumbered Balance | <u>\$76,380,974</u> |



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

| Object Name | Total Appropriation | Outstanding Encumbrance | *-----Expenditures-----* | | Available Balance | Percent Used | Carryover |
|-------------------------------|-----------------------|-------------------------|--------------------------|-----------------------|-----------------------|--------------|--------------|
| | | | Current | YTD | | | |
| 111 REGULAR CERT-SALARY/WAGES | 205,199,038.68 | .00 | 16,489,588.57 | 78,206,809.88 | 126,992,228.80 | 38.11 | .00 |
| 112 TEMP CERT-SALARY/WAGES | 10,492,523.83 | .00 | 746,630.51 | 1,629,082.04 | 8,863,441.79 | 15.53 | .00 |
| 113 SUPPL CERT-SALARY/WAGES | 16,270,581.72 | .00 | 125,853.57 | 1,142,096.91 | 15,128,484.81 | 7.02 | .00 |
| 116 TEMP CERT NON-CONTRIBUTE | 156,210.00 | .00 | 39,433.33 | 104,747.95 | 51,462.05 | 67.06 | .00 |
| 132 CERTIFIED TERMINATION BEN | 552,925.00 | .00 | 29,919.00 | 576,772.62 | 23,847.62 | 104.31 | .00 |
| 141 NONCERT REGULAR SAL/WAGES | 75,305,653.11 | .00 | 5,468,811.05 | 23,591,718.67 | 51,713,934.44 | 30.99 | .00 |
| 142 NONCERT TEMP SALARY/WAGES | 963,281.60 | .00 | 106,395.10 | 298,494.97 | 664,786.63 | 53.57 | .00 |
| 143 NONCERT SUPPL SALARY/WAGE | 51,548.96 | .00 | 1,545.01 | 27,613.35 | 23,935.61 | 53.57 | .00 |
| 144 NONCERT OVERTIME SAL/WAGE | 4,445,740.51 | .00 | 318,111.73 | 1,088,734.29 | 3,357,006.22 | 24.49 | .00 |
| 146 NONCERT TEMP NON-CONTRIBU | 343,269.85 | .00 | 30,924.89 | 69,434.71 | 273,835.14 | 20.23 | .00 |
| 162 NONCERT TERMINATE BENEFIT | 587,925.00 | .00 | 48,223.70 | 624,132.43 | 36,207.43 | 106.16 | .00 |
| 172 STUDENT WORKERS | 509,091.24 | .00 | 16,191.76 | 219,958.69 | 289,132.55 | 43.21 | .00 |
| Object 1XX Total | 314,877,789.50 | .00 | 23,421,628.22 | 107,579,596.51 | 207,298,192.99 | 34.17 | .00 |
| 211 STRS-EMPLOYER'S SHARE | 31,529,991.49 | .00 | 2,965,390.69 | 11,090,253.58 | 20,439,737.91 | 35.17 | .00 |
| 221 SERS-EMPLOYER'S SHARE | 11,489,405.48 | .00 | 1,028,764.29 | 4,078,257.88 | 7,411,147.60 | 35.50 | .00 |
| 241 CERT MEDICAL/HOSPITAL | 37,441,910.05 | .00 | 3,357,528.55 | 13,023,799.68 | 24,418,110.37 | 34.78 | .00 |
| 242 CERT LIFE INSURANCE | 29,601.22 | .00 | 265.32 | 7,013.21 | 22,588.01 | 23.69 | .00 |
| 244 CERT VISION INSURANCE | 307,173.34 | .00 | 17,276.32 | 123,365.95 | 183,807.39 | 40.16 | .00 |
| 249 CERT OTHER INSURANCE BENF | 2,894,835.62 | .00 | 237,743.31 | 878,787.71 | 2,016,047.91 | 30.36 | .00 |
| 251 NONCERT MEDICAL/HOSPITAL | 25,777,364.12 | .00 | 1,473,329.71 | 6,183,444.75 | 19,593,919.37 | 23.99 | .00 |
| 252 NONCERT LIFE INSURANCE | 21,080.59 | .00 | 545.22 | 6,183.16 | 14,897.43 | 29.33 | .00 |
| 254 NONCERT VISION INSURANCE | 198,430.89 | .00 | 11,988.15 | 77,149.66 | 121,281.23 | 38.88 | .00 |
| 255 NONCERT OTHER INSUR BENEF | 1,049,688.44 | .00 | 77,985.65 | 251,503.81 | 798,184.63 | 23.96 | .00 |
| 261 CERTIFIED WORKERS COMP | 3,240,658.47 | .00 | 44,573.45 | 226,478.78 | 3,337,137.25 | 2.98 | .00 |
| 262 NONCERT WORKERS COMP | 1,125,782.79 | .00 | 22,840.23 | 96,002.37 | 1,221,785.16 | 8.53 | .00 |
| 281 CERT UNEMPLOYMENT INSUR | 345,400.00 | .00 | 56,000.00 | 38,665.33 | 47,734.67 | 41.70 | .00 |
| 282 NONCERT UNEMPLOY INSUR | 87,603.00 | .00 | 15,332.67 | 40,016.50 | 201,567.02 | 45.68 | .00 |
| 291 CERT OTHER RETIRE/INSUR | 6,340,196.00 | .00 | 60,442.58 | 5,895,834.13 | 444,361.87 | 92.99 | .00 |
| Object 2XX Total | 121,879,121.50 | .00 | 9,216,753.67 | 41,421,161.85 | 80,271,959.65 | 34.14 | .00 |
| 411 INSTRUCTION SERVICES | 10,198,083.94 | 283,865.08 | 238.00 | 35,500.41 | 9,878,718.45 | 3.13 | 865,753.07 |
| 412 INSTRUCTIONAL IMPROVEMENT | 3,941,311.25 | 3,044,029.41 | 48,026.54 | 671,795.04 | 225,486.80 | 94.28 | 29,622.85 |
| 413 HEALTH SERVICES | 1,072,535.79 | 411,906.12 | 67,667.75 | 185,565.32 | 475,064.35 | 55.71 | 462,383.29 |
| 414 STAFF SERVICES | 1,096.00 | 850.00 | .00 | .00 | 246.00 | 77.55 | .00 |
| 415 MANAGEMENT SERVICES | 1,663,700.32 | 756,717.88 | 33,967.05 | 189,495.45 | 717,486.99 | 56.87 | 750,045.61 |
| 416 DATA PROCESSING SERVICES | 250,856.70 | .04 | 14,583.33 | 29,166.66 | 221,690.00 | 11.63 | 29,166.70 |
| 417 STATISTICAL SERVICES | 107,775.34 | 59,523.03 | 3,556.37 | 22,159.29 | 26,093.02 | 75.79 | 1,881.34 |
| 418 PROFESSIONAL/LEGAL SVCS | 3,562,239.04 | 2,529,158.30 | 280,653.27 | 819,395.28 | 213,685.46 | 94.00 | 1,617,298.04 |
| 419 OTHER PROF/TECH SERVICES | 19,413,452.61 | 6,302,407.15 | 911,100.33 | 4,521,591.57 | 8,589,453.89 | 55.76 | 3,639,621.61 |
| 422 GARBAGE REMOVAL/CLEANING | 188,891.96 | 143.96 | 16,490.21 | 29,189.01 | 159,558.99 | 15.53 | 143.96 |
| 423 REPAIRS/MAINTENANCE SVCS | 3,121,583.53 | 1,694,957.77 | 78,537.34 | 566,881.52 | 859,744.24 | 72.46 | 1,062,996.53 |
| 425 RENTALS | 5,194,536.82 | 1,572,968.38 | 207,997.20 | 1,619,011.94 | 2,002,556.50 | 61.45 | 842,069.07 |
| 426 LEASE PURCHASE AGREEMENTS | 2,724,000.00 | .00 | .00 | .00 | 2,724,000.00 | .00 | .00 |
| 431 CERTIFIED TRAVEL REIMB | 284,700.81 | 2,921.36 | 3,970.75 | 12,936.13 | 268,843.32 | 5.57 | 2,335.16 |
| 432 CERT MEETING EXPENSE | 500,712.96 | 99,723.41 | 17,762.30 | 107,953.92 | 293,033.63 | 41.48 | 82,848.62 |
| 433 NONCERT TRAVEL REIMBURSE | 214,753.71 | 3,105.14 | 13,738.98 | 52,089.05 | 159,559.52 | 25.70 | 2,706.86 |
| 434 NONCERT MEETING EXPENSE | 167,551.59 | 35,386.53 | 9,134.86 | 24,860.71 | 107,304.35 | 35.96 | 11,172.24 |
| 439 OTHER TRAVEL/MTG EXPENSE | 350.00 | .00 | .00 | 281.26 | 68.74 | 80.36 | 250.00 |

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

| Object Name | Appropriation | Outstanding Encumbrance | Current | Expenditures YTD | Available Balance | Percent Used | Carryover |
|-------------------------------|-----------------------|-------------------------|----------------------|-----------------------|-----------------------|--------------|----------------------|
| Object 5XX Total | 14,080,850.13 | 3,229,604.58 | 607,835.02 | 4,964,377.63 | 5,886,867.92 | 58.19 | 2,581,276.81 |
| 630 IMPROVEMENTS (NON-BLDG) | 20,000.00 | 15,640.00 | .00 | .00 | 4,360.00 | 78.20 | .00 |
| 640 CAPITAL EQUIPMENT | 137,776.67 | 24,514.11 | .00 | 12,766.44 | 100,496.12 | 27.06 | 36,720.67 |
| 644 TECHNICAL EQUIPMENT | 6,380,646.93 | 1,456,765.73 | 771,457.82 | 2,098,373.12 | 8,255,008.08 | 55.72 | 1,711,636.15 |
| 645 CAPITALIZED EQUIPMENT | 81,348.03 | 22,876.77 | 2,363.34 | 2,471.26 | 56,000.00 | 31.16 | 25,348.03 |
| 650 VEHICLES | 178,507.00 | 119,800.00 | 58,707.00 | 58,707.00 | .00 | 100.00 | 118,507.00 |
| Object 6XX Total | 6,798,278.63 | 1,639,596.61 | 832,528.16 | 2,172,317.82 | 2,986,354.20 | 56.07 | 1,892,211.85 |
| 814 LOANS - ENERGY CONSERVATN | 1,014,949.00 | .00 | .00 | 500,962.10 | 513,986.90 | 49.36 | .00 |
| 821 SERIAL BONDS | 97,875.00 | .00 | .00 | .00 | 97,875.00 | .00 | .00 |
| 824 LOANS ENERGY CONS-EXP INT | 124,177.00 | .00 | .00 | 68,595.32 | 55,581.68 | 55.24 | .00 |
| 841 MEMBERSHIP-PROF ORGAN | 177,830.98 | 10,219.20 | 6,252.00 | 20,936.57 | 146,675.21 | 17.52 | 9,324.20 |
| 843 CHARGES FOR AUDIT EXAMS | 150,061.00 | 138,119.00 | 7,421.00 | 9,430.00 | 2,512.00 | 98.33 | 7,206.00 |
| 845 CNTRY AUDITOR/TREAS FEES | 2,400,000.00 | .00 | 980,369.19 | 990,875.41 | 1,409,124.59 | 41.29 | .00 |
| 847 DELINQUENT LAND TAXES | 2,650,000.00 | .00 | 896,646.64 | 896,646.64 | 1,753,353.36 | 33.84 | .00 |
| 848 BANK CHARGES | 60,773.53 | 626.95 | 3,914.96 | 12,261.95 | 47,884.63 | 21.21 | 773.53 |
| 849 OTHER DUES & FEES | 12,447.00 | 4,143.00 | 500.00 | 500.00 | 7,804.00 | 37.30 | 2,447.00 |
| 852 ACCID INSUR-STU ACT PART | 63,034.00 | .00 | .00 | 37,147.00 | 25,887.00 | 58.93 | .00 |
| 853 FIDELITY BOND PREMIUMS | 4,000.00 | .00 | .00 | .00 | 4,000.00 | .00 | .00 |
| 855 FIRE & EXTENDED COVG INS | 1,716,322.25 | 199,531.25 | 70,000.00 | 1,023,236.00 | 493,555.00 | 71.24 | 590,617.25 |
| 856 Benefits & Claims | 21,148.32 | 9,892.23 | .00 | 11,256.09 | .00 | 100.00 | 9,892.23 |
| 882 AWARDS/PRIZES FOR COMPETE | 263,396.59 | 16,433.00 | 2,796.31 | 11,219.42 | 235,744.17 | 10.50 | 15,532.20 |
| 889 OTHER AWARDS & PRIZES | 253,292.62 | 22,573.48 | 12,120.06 | 25,551.17 | 205,167.97 | 19.00 | 265.97 |
| 890 OTHER MISC EXPENDITURES | 10,316.00 | 47.80 | 597.57 | 4,511.98 | 5,756.22 | 44.20 | .00 |
| 899 OTHER MISCELLANEOUS | 10,106.96 | 1,777.80 | 3,611.28 | 3,611.28 | 4,717.88 | 53.32 | 5,387.40 |
| Object 8XX Total | 9,029,730.25 | 403,363.71 | 1,984,229.01 | 3,616,740.93 | 5,009,625.61 | 44.52 | 641,445.78 |
| 910 TRANSPERS | 2,844,394.00 | .00 | .00 | .00 | 2,844,394.00 | .00 | .00 |
| 921 INITIAL ADVANCE OUT | 4,000,000.00 | .00 | .00 | .00 | 4,000,000.00 | .00 | .00 |
| Object 9XX Total | 6,844,394.00 | .00 | .00 | .00 | 6,844,394.00 | .00 | .00 |
| Report Total | 742,359,504.03 | 29,479,760.51 | 53,858,176.83 | 236,586,885.30 | 476,292,858.22 | 35.84 | 17,653,352.82 |

As Of Date: 11/13/2014 CLEVELAND MUNICIPAL SCHOOL DISTRICT FUND LEDGER SUMMARY OCTOBER 15 (A+B+C) (A+B) (A+B) (D+E+F) (E+F) (G+H) (I+J) (A+B+C)+J

| FUND | A | | B | | C | | D | | E | | F | | G | | H | | I | | J | |
|----------------------------|-----------|----------------------------|---------------------------------|----------------------------|------------------|-----------------------------|-----------------------|----------------------------------|----------------|-----------------------------|----------------|--------------------------|--------------------------|------|---|--|---|--|---|--|
| | USAS FUND | CASH BALANCE JUNE 30, 2014 | OPEN ENCUMBRANCES JUNE 30, 2014 | FUND BALANCE JUNE 30, 2014 | Current Receipts | YTD Revenue Ledger Receipts | Current Disbursements | YTD Expense Ledger Disbursements | Payables | YTD DISBURSE: Disbursements | ENCUMBRANCES | FUND BALANCE OCTOBER 15, | CASH BALANCE OCTOBER 15, | Pool | | | | | | |
| GENERAL | 001 | 98,511,955.67 | 17,653,352.82 | 80,858,602.85 | 38,167,395.28 | 235,018,984.64 | 53,858,176.83 | 236,586,885.30 | (632,922) | 236,586,252.38 | 29,652,906.14 | 67,290,861.79 | 96,943,787.93 | 0.00 | | | | | | |
| General | | 98,511,955.67 | 17,653,352.82 | 80,858,602.85 | 38,167,395.28 | 235,018,984.64 | 53,858,176.83 | 236,586,885.30 | (632,922) | 236,586,252.38 | 29,652,906.14 | 67,290,861.79 | 96,943,787.93 | 0.00 | | | | | | |
| SPECIAL SERVICES | 006 | 227,242.37 | 196,802.34 | 30,440.03 | 191,798.31 | 408,138.14 | 1,771,400.26 | 5,733,172.05 | 0.00 | 5,733,172.05 | 975,799.97 | (6,079,591.51) | (5,099,791.54) | 0.00 | | | | | | |
| FEDERAL TRUST | 007 | 26,572,638.77 | 697,344.04 | 25,880,294.73 | 592,400.21 | 2,923,280.91 | 621,736.06 | 2,091,280.91 | 0.00 | 2,091,280.91 | 1,233,926.43 | 26,176,026.09 | 27,409,952.52 | 0.00 | | | | | | |
| PUBLIC SCHOOL SUPPORT | 018 | 350,872.52 | 79,191.18 | 271,681.34 | 62,656.37 | 9,693,933 | 27,356.75 | 76,884.89 | 0.00 | 76,884.89 | 84,744.29 | 281,936.67 | 373,680.96 | 0.00 | | | | | | |
| OTHER GRANT | 019 | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 197,610.73 | 889,893.10 | 0.00 | 889,893.10 | 0.00 | (889,893.10) | (889,893.10) | 0.00 | | | | | | |
| CLASSROOM FACILITIES MTN | 024 | 24,412,035.64 | 4,062,573.90 | 20,349,461.74 | (75,773.80) | 2,984,241.27 | 5,064,470.05 | 2,984,241.27 | 0.00 | 2,984,241.27 | 5,064,470.05 | 17,191,046.88 | 22,255,516.93 | 0.00 | | | | | | |
| ATHLETIC FUND | 300 | 156,252.56 | 51,295.98 | 104,956.58 | 7,948.37 | 46,442.16 | 54,355.13 | 54,355.13 | 0.00 | 54,355.13 | 1,848,397.92 | 99,500.54 | 150,812.59 | 0.00 | | | | | | |
| ATHLETIC SVCS (NPRS) | 401 | 2,291,972.41 | 1,079,129.38 | 1,212,843.03 | 102.89 | 1,931,941.00 | 386,413.40 | 1,635,988.31 | 0.00 | 1,635,988.31 | 8,474.23 | 700,227.28 | 2,548,625.20 | 0.00 | | | | | | |
| MANAGEMENT INFO SYSTEM | 432 | 8,477.09 | 57.90 | 8,419.19 | 0.00 | 113,218.08 | 11,019.60 | 60,650.38 | 0.00 | 60,650.38 | 6,474.45 | 9,628.12 | 8,477.09 | 0.00 | | | | | | |
| PUBLIC SCHOOL PRESCHOOL | 439 | (42,292.15) | 2,164.41 | (44,456.56) | 0.00 | 0.00 | 162.44 | 1,028.43 | 0.00 | 1,028.43 | 1,782.60 | (1,945.04) | (62.44) | 0.00 | | | | | | |
| DATA COMMUNICATIONS/BLDGS | 451 | 345,010.12 | 228.10 | 345,010.12 | 0.00 | 0.00 | 162.44 | 1,028.43 | 0.00 | 1,028.43 | 1,782.60 | (1,945.04) | (62.44) | 0.00 | | | | | | |
| SCHOOL NET PROF DEVELOP | 452 | 266.01 | 0.00 | 266.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | | | | | | |
| ALTERNATIVE SCHOOLS | 463 | (5,338.54) | 129.76 | (5,208.78) | 24,501.54 | 133,884.54 | 32,837.31 | 63,894.56 | 0.00 | 63,894.56 | 14,450.00 | (12,396.95) | 14,507.44 | 0.00 | | | | | | |
| STRAIGHT A EARMARK | 466 | 143,000.00 | 290,654.33 | 512,350.00 | (29,291.43) | 3,681,568.51 | 6,784.23 | 287,723.31 | 0.00 | 287,723.31 | 54,000.01 | (3,239,984.24) | (1,904,676.33) | 0.00 | | | | | | |
| MISC STATE GRANTS | 499 | 803,004.63 | 143,000.00 | 946,004.63 | 152,092.08 | 3,869,568.51 | 386,897.15 | 7,209,257.69 | 0.00 | 7,209,257.69 | 1,334,307.91 | 3,239,984.24 | 11,904,676.33 | 0.00 | | | | | | |
| RACE TO THE TOP (ARRA) | 506 | 1,617,012.85 | 2,840,027.16 | 4,457,040.01 | 0.00 | 771.16 | 0.00 | 287,723.31 | 0.00 | 287,723.31 | 54,000.01 | (3,239,984.24) | (1,904,676.33) | 0.00 | | | | | | |
| SCHOOL MAINT/OPER ASSIST | 512 | 26,976.31 | 0.00 | 26,976.31 | 0.00 | 771.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,748.47 | 27,748.47 | 0.00 | | | | | | |
| SCHOOL MAINT/OPER ASSIST | 516 | (773,869.91) | 166,193.26 | (607,676.65) | 622,767.14 | 8,475,186.50 | 884,017.07 | 4,275,917.80 | 0.00 | 4,275,917.80 | 290,515.14 | 3,174,783.65 | 3,425,298.79 | 0.00 | | | | | | |
| CARL D PERKINS VOC ED ACT | 524 | (114,450.95) | 184,152.49 | (29,998.46) | 57,496.32 | 759,662.40 | 85,293.57 | 609,065.45 | 0.00 | 609,065.45 | 177,958.41 | (142,012.41) | 38,846.00 | 0.00 | | | | | | |
| TITLE I - SI SUBSIDY A | 536 | (187,376.43) | 137,376.35 | (50,000.08) | 164,110.23 | 1,223,655.90 | 193,421.62 | 1,284,118.16 | 0.00 | 1,284,118.16 | 0.00 | (248,000.69) | (248,000.69) | 0.00 | | | | | | |
| TITLE I - SI SUBSIDY G | 537 | 26,902.60 | 120,003.33 | 146,905.93 | 129,662.25 | 656,998.70 | 317,572.46 | 1,050,984.46 | 0.00 | 1,050,984.46 | 587,406.94 | (954,290.10) | (366,883.16) | 0.00 | | | | | | |
| NUTRITION EDUC/ING PROGRAM | 542 | 10,777.90 | 7,254.58 | 18,032.48 | 34,897.32 | 14,305.11 | 17,891.25 | 11,251.90 | 0.00 | 11,251.90 | 70,137.08 | (521.16) | 69,615.92 | 0.00 | | | | | | |
| BILINGUAL EDUCATION PROG | 551 | 42,151.90 | 7,254.58 | 49,406.48 | 3,934.01 | 5,934.60 | 44,564.48 | 44,564.48 | 0.00 | 44,564.48 | 0.00 | (38,172.27) | 2,445,646.52 | 0.00 | | | | | | |
| TRANSITION FOR REFUGEE | 571 | 246.21 | 0.00 | 246.21 | 1,891,634.22 | 13,772,676.57 | 1,947,688.27 | 12,760,986.06 | 0.00 | 12,760,986.06 | 3,468,227.14 | (1,023,060.62) | (14,592.86) | 0.00 | | | | | | |
| TITLE I | 572 | 1,433,765.01 | 1,655,408.36 | 3,089,173.37 | 13,714.59 | 144,822.46 | 14,592.96 | 219,162.04 | 0.00 | 219,162.04 | 8,953.46 | (463,606.93) | (463,606.93) | 0.00 | | | | | | |
| ETHA PSCHL HAND GRANTS | 587 | 60,046.60 | 28,601.40 | 88,648.00 | 31,445.20 | 2,194,528.14 | 392,939.87 | 2,587,468.01 | 0.00 | 2,587,468.01 | 62,511.63 | 431,270.93 | 463,582.33 | 0.00 | | | | | | |
| TITLE I/A | 590 | (609,354.77) | 0.00 | (609,354.77) | 653,974.09 | 2,077,115.54 | 16,465.00 | 226,647.51 | 0.00 | 226,647.51 | 52,511.63 | 35,893,029.04 | 51,273,617.90 | 0.00 | | | | | | |
| MISC FEDERAL GRANTS | 599 | (502,918.30) | 142,217.58 | (360,700.72) | 14,074.45 | 207,711.54 | 16,465.00 | 43,972,392.20 | 0.00 | 43,972,392.20 | 15,419,788.86 | 37,032,234.82 | 37,032,234.82 | 0.00 | | | | | | |
| Special Revenue | | 57,307,950.05 | 11,884,055.43 | 45,423,894.62 | 4,507,054.78 | 37,940,260.05 | 7,852,578.19 | 43,972,392.20 | 0.00 | 43,972,392.20 | 15,419,788.86 | 37,032,234.82 | 37,032,234.82 | 0.00 | | | | | | |
| BOND RETIREMENT | 002 | 26,520,739.81 | 0.00 | 26,520,739.81 | (401,908.24) | 10,735,920.05 | 224,425.04 | 224,425.04 | 0.00 | 224,425.04 | 0.00 | 37,032,234.82 | 37,032,234.82 | 0.00 | | | | | | |
| Debt Service | | 26,520,739.81 | 0.00 | 26,520,739.81 | (401,908.24) | 10,735,920.05 | 224,425.04 | 224,425.04 | 0.00 | 224,425.04 | 0.00 | 37,032,234.82 | 37,032,234.82 | 0.00 | | | | | | |
| PERMANENT IMPROVEMENT | 003 | 28,814,712.47 | 17,882,107.84 | 10,932,604.63 | 2,416.11 | 32,886.74 | 1,311,543.68 | 4,223,296.58 | 0.00 | 4,223,296.58 | 17,321,571.54 | 7,302,531.09 | 24,624,102.63 | 0.00 | | | | | | |
| CLASSROOM FACILITIES | 010 | 70,168,967.26 | 69,595,325.75 | 573,641.51 | 101,534.41 | 6,305,985.50 | 3,460,247.39 | 13,520,700.40 | 0.00 | 13,520,700.40 | 57,421,487.25 | 5,531,565.11 | 62,953,052.36 | 0.00 | | | | | | |
| Capital Projects | | 98,983,079.73 | 87,487,433.59 | 11,525,646.14 | 103,950.52 | 6,338,072.24 | 4,771,791.07 | 17,743,996.98 | 0.00 | 17,743,996.98 | 74,743,058.79 | 12,834,096.20 | 87,577,154.99 | 0.00 | | | | | | |
| LIABILITY SELF INSURANCE | 023 | 2,002,546.13 | 161,904.02 | 1,840,642.11 | 0.00 | 0.00 | 68,138.42 | 128,589.13 | 0.00 | 128,589.13 | 151,667.79 | 1,722,889.21 | 1,873,557.00 | 0.00 | | | | | | |
| EMPLOYEE BENEFITS SELF-INS | 024 | 8,007,818.02 | 47,997.75 | 7,959,820.27 | 4,905,243.79 | 17,820,998.50 | 4,602,540.20 | 21,551,441.61 | 0.00 | 21,551,441.61 | 44,607.00 | 4,232,167.91 | 4,276,774.91 | 0.00 | | | | | | |
| Self Insurance | | 10,010,364.15 | 209,901.77 | 9,800,428.38 | 4,905,243.79 | 17,820,998.50 | 4,670,678.62 | 21,680,030.74 | 0.00 | 21,680,030.74 | 196,274.79 | 5,954,457.12 | 6,150,331.91 | 0.00 | | | | | | |
| DISTRICT AGENCY | 022 | 1,725,710.56 | 0.00 | 1,725,710.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,810,328.95) | (2,810,328.95) | 4,536,033.51 | 4,536,033.51 | 0.00 | | | | | | |
| PARTNERING COMMUNITY SCHL | 036 | (183,934.52) | 0.00 | (183,934.52) | 73,114.97 | 1,795,554.97 | 37,650.75 | 1,574,706.20 | 0.00 | 1,574,706.20 | 0.00 | 37,664.25 | 37,664.25 | 0.00 | | | | | | |
| STUDENT MANAGED ACTIVITY | 200 | 535,537.15 | 179,437.64 | 356,100.51 | 63,081.44 | 91,087.94 | 26,058.33 | 69,642.17 | 0.00 | 69,642.17 | 178,140.79 | 378,944.13 | 557,082.92 | 0.00 | | | | | | |
| Agency | | 2,077,864.19 | 179,437.64 | 1,898,426.55 | 138,196.41 | 1,886,642.91 | 64,336.08 | 1,634,348.37 | 0.00 | 1,634,348.37 | (2,810,328.95) | (1,165,980.58) | 5,130,586.89 | 0.00 | | | | | | |
| Report Total | | 293,411,552.60 | 117,384,181.25 | 176,027,371.35 | 47,419,932.54 | 309,739,878.39 | 71,441,925.83 | 321,852,078.63 | (2,810,328.95) | 319,041,746.76 | 120,190,169.37 | 163,920,144.86 | 284,110,314.23 | 0.00 | | | | | | |