



CLEVELAND
METROPOLITAN
SCHOOL DISTRICT
Vision to Victory

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

Prepared by
FINANCE DEPARTMENT

CLEVELAND MUNICIPAL SCHOOL DISTRICT

July 1, 2014–December 31, 2014 FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of December 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 | 35,174,273 | 35,035,873 |
| State Property Allocation | 0 | 0 | 0 | 0 | 16,024,562 | 0 |
| Other | 1,123,302 | 2,006,205 | 6,749,677 | 4,304,834 | 1,750,908 | 1,675,019 |
| Total Revenues | 86,625,709 | 68,324,235 | 41,901,045 | 47,084,242 | 52,949,743 | 36,710,892 |
| Expenditures: | | | | | | |
| Salaries | 23,568,636 | 36,766,874 | 23,822,459 | 23,421,628 | 24,190,015 | 23,853,365 |
| Benefits | 14,327,372 | 9,930,780 | 7,946,256 | 9,216,754 | 11,397,918 | 9,507,102 |
| Purchase Services | 15,315,742 | 18,425,802 | 25,295,943 | 17,795,203 | 19,082,942 | 18,830,718 |
| Materials and Supplies | 614,504 | 1,833,946 | 1,908,093 | 607,835 | 582,650 | 456,531 |
| Capital Outlay | 242,007 | 270,224 | 827,559 | 832,528 | 657,727 | 602,051 |
| Other Objects | 41,518 | 1,146,287 | 444,706 | 1,984,229 | 226,407 | 62,357 |
| Total Expenditures | 54,109,779 | 68,373,913 | 60,245,016 | 53,858,177 | 56,137,659 | 53,312,124 |
| Net Change in Cash | 32,515,930 | (49,678) | (18,343,971) | (6,773,935) | (3,187,916) | (16,601,232) |

| | 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 | 210,385,954 |
| State Property Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 16,024,562 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 17,610,045 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 333,595,966 |
| Expenditures: | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 155,622,977 |
| Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 62,326,182 |
| Purchase Services | 0 | 0 | 0 | 0 | 0 | 0 | 114,746,350 |
| Materials and Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 6,003,559 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 3,432,096 |
| Other Objects | 0 | 0 | 0 | 0 | 0 | 0 | 3,905,504 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 346,036,668 |
| Net Change in Cash | 0 | 0 | 0 | 0 | 0 | 0 | (12,440,702) |

CLEVELAND MUNICIPAL SCHOOL DISTRICT

July 1, 2014–December 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 **December 31, 2014** the District has received revenue in the amount of \$333,595,966. The District will need to collect another \$363,789,915 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 | 420,420,858 | 210,385,954 (b) | (210,034,904) |
| Property Tax Homestead and Rollbacks | 18,287,110 | 9,067,647 (c) | (9,219,463) |
| CAT Tax | 13,913,830 | 6,956,915 (c) | (6,956,915) |
| Interest | 650,000 | 299,579 (c) | (350,421) |
| Medicaid | 2,050,000 | 533,732 (c) | (1,516,268) |
| CEAP | 1,950,000 | 950,000 (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 | 29,137,357 | 11,142,330 (c) | (17,995,027) |
| <i>Total Revenues</i> | <u>\$697,385,881</u> | <u>\$333,595,966</u> | <u>(\$363,789,915)</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 December 31, 2014 the District has received \$89,575,405 in general property taxes. The current collection rate for 2014 declined from 82.6% to 80.3%.
- (b) The District will receive state funding in FY15 based on HB 59.
- (c) These revenues have been received as anticipated.

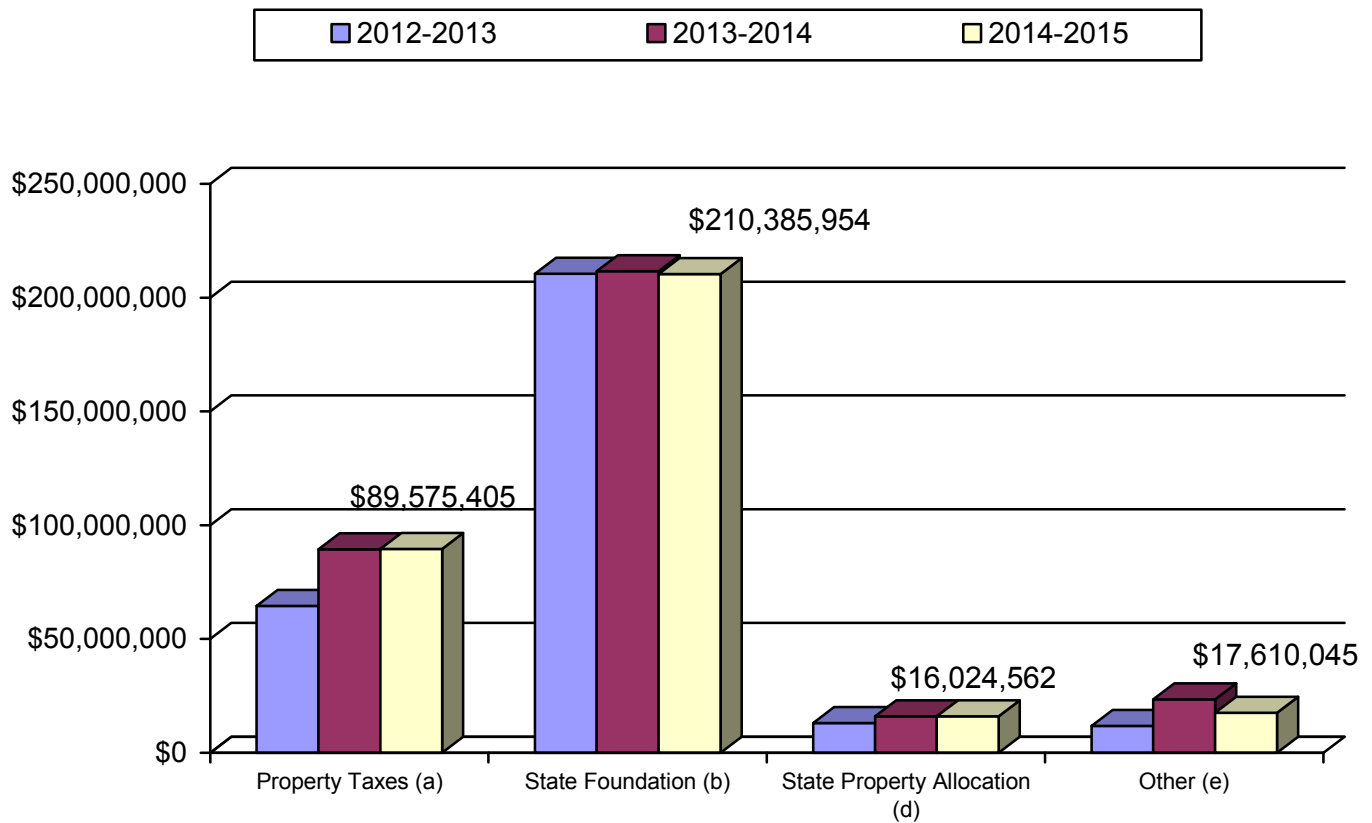
CLEVELAND MUNICIPAL SCHOOL DISTRICT

July 1, 2014–December 31, 2014 FINANCIAL STATUS REPORT

Figure 2 compares revenue sources to the prior two years as of December 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



CLEVELAND MUNICIPAL SCHOOL DISTRICT

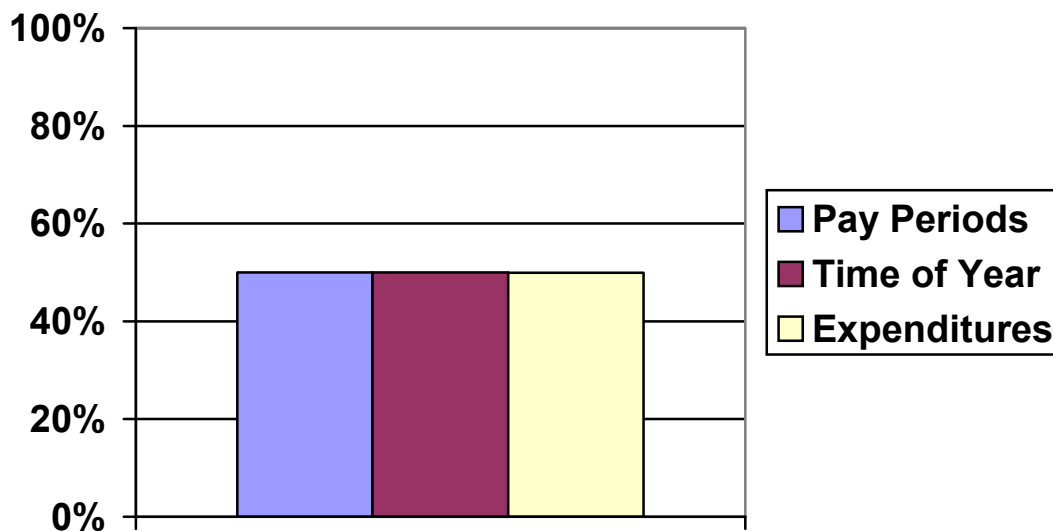
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EXPENDITURES

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 December 31, 2014.

Through December 31, 2014 the District has expended \$346.0 million and has outstanding encumbrances of \$24.6 million. This total of \$370.6 million reflects 49.93% 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 six months or 50.00% of the fiscal year has passed. Secondly, eleven of twenty-six (13/26), or 50.00% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



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

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July 1, 2014–December 31, 2014 FINANCIAL STATUS REPORT

Figure 4

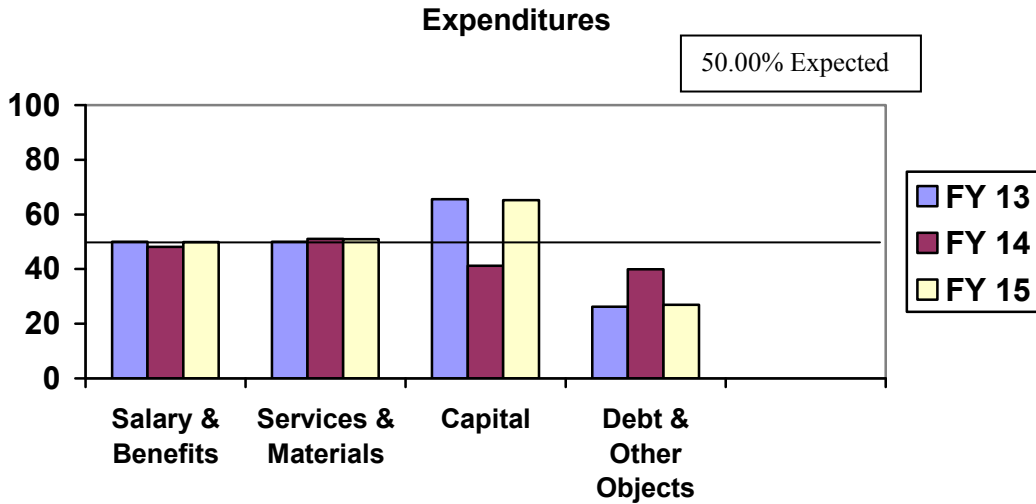
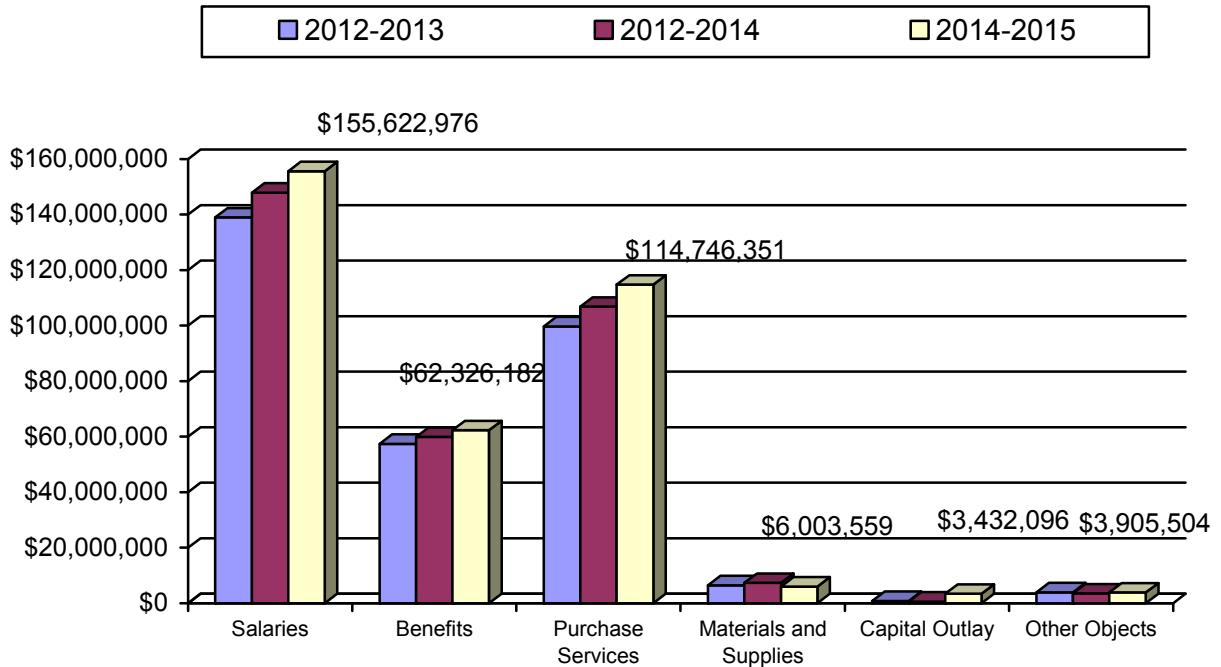


Figure 5

Cleveland Municipal School District - Expenditures by Category



CLEVELAND MUNICIPAL SCHOOL DISTRICT

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As Figure 4 and 5 illustrates, overall salaries and fringe benefits are on 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 and less open positions. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$11.9 million in December which is higher than the \$12.1 million average in November. Fringe benefits are higher than last year for this time of year which is primarily due to healthcare. Health care costs are forecasted to increase 10% in FY 15 from FY 14.

The current year Purchased Services and Materials categories indicate a 50.92% encumbrance/expenditure level for December. 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 65.24% encumbrance/expenditure level for December. 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 December 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

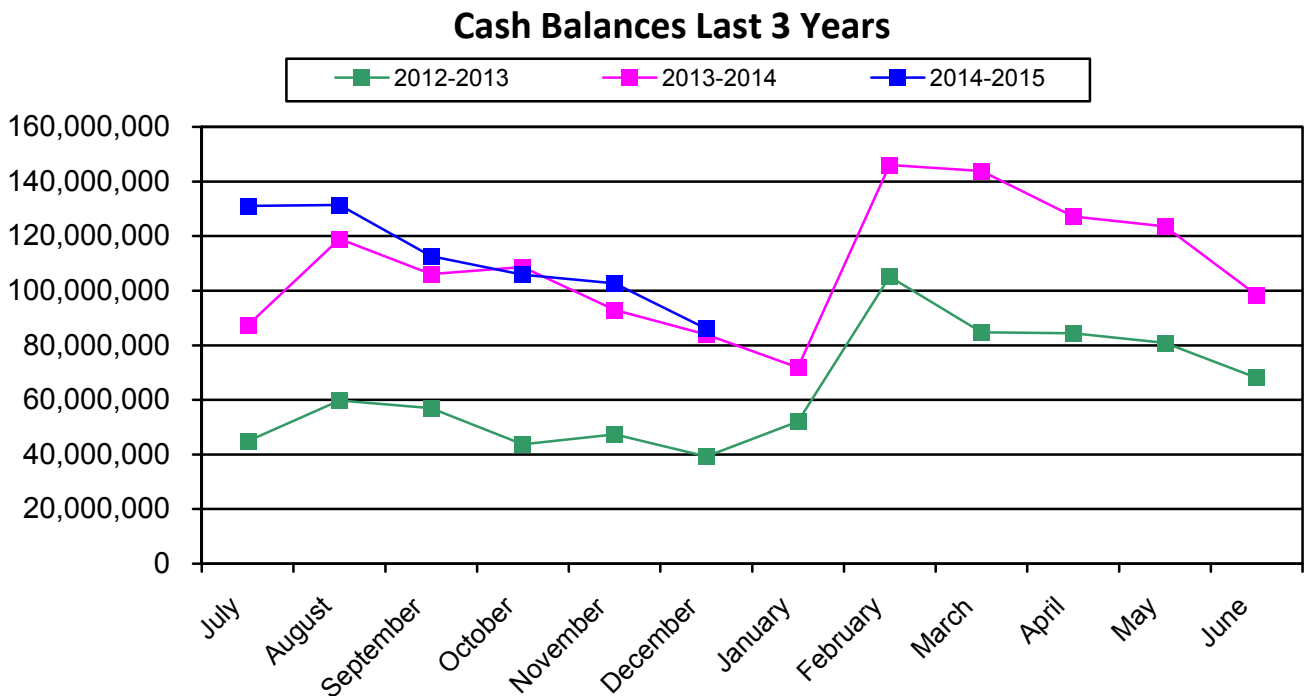
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CASH BALANCES

The cash balance as of December 31, 2014 is \$86,070,954. The unencumbered balance as of December 31, 2014 is \$61,434,098. See Figure 6 for details.

Figure 6

| | FY 2015 |
|------------------------|---------------------|
| Beginning Cash Balance | \$98,511,656 |
| Total Revenues | 333,595,966 |
| Total Expenses | 346,036,668 |
| Revenue over Expenses | (12,440,702) |
| Total Payables | 0 |
| Ending Cash Balance | 86,070,954 |
| Encumbrances/Reserves | 24,636,856 |
| Unencumbered Balance | <u>\$61,434,098</u> |



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

| Object Name | Total Appropriation | Outstanding Encumbrance | *****Expenditures***** Current | YTD | Available Balance | Percent Used | Carryover |
|---------------------------------|---------------------|-------------------------|-----------------------------------|----------------|-------------------|--------------|--------------|
| 111 REGULAR CERT-SALARY/WAGES | 208,558,777.22 | .00 | 16,854,765.73 | 111,643,246.83 | 96,915,530.39 | 53.53 | .00 |
| 112 TEMP CERT-SALARY/WAGES | 10,430,903.83 | .00 | 700,799.09 | 3,071,564.84 | 7,359,338.99 | 29.45 | .00 |
| 113 SUPPL CERT-SALARY/WAGES | 12,010,019.93 | .00 | 184,871.63 | 1,940,279.35 | 10,069,740.58 | 16.16 | .00 |
| 116 TEMP CERT NON-CONTRIBUTE | 206,830.00 | .00 | 34,252.46 | 175,189.10 | 31,640.90 | 84.70 | .00 |
| 132 CERTIFIED TERMINATION BEN | 802,925.00 | .00 | 51,098.94 | 700,541.40 | 102,383.60 | 87.25 | .00 |
| 133 CERTIFIED REGULAR SAL/WAGES | 75,562,978.23 | .00 | 5,543,637.52 | 34,671,267.46 | 40,891,710.77 | 45.88 | .00 |
| 141 NONCERT TEMP SALARY/WAGES | 955,281.60 | .00 | 89,644.01 | 487,086.89 | 468,194.71 | 50.99 | .00 |
| 142 NONCERT SUPPL SALARY/WAGE | 51,236.75 | .00 | 2,784.10 | 30,517.45 | 20,719.30 | 59.56 | .00 |
| 143 NONCERT OVERTIME SAL/WAGE | 4,357,733.48 | .00 | 298,553.82 | 1,789,605.31 | 2,568,128.17 | 41.07 | .00 |
| 144 NONCERT TEMP NON-CONTRIBU | 343,269.85 | .00 | 31,847.96 | 132,669.10 | 210,600.75 | 38.65 | .00 |
| 146 NONCERT TERMINATE BENEFIT | 837,925.00 | .00 | 47,606.18 | 732,294.89 | 105,630.11 | 87.39 | .00 |
| 172 STUDENT WORKERS | 499,091.24 | .00 | 13,503.50 | 248,713.88 | 250,377.36 | 49.83 | .00 |
| Object 1XX Total | 314,616,972.13 | .00 | 23,853,364.94 | 155,622,976.50 | 158,993,995.63 | 49.46 | .00 |
| 211 STRS-EMPLOYER'S SHARE | 32,033,305.85 | .00 | 2,950,301.94 | 17,009,990.97 | 15,023,314.88 | 53.10 | .00 |
| 221 SEES-EMPLOYER'S SHARE | 11,496,213.32 | .00 | 1,031,028.31 | 6,146,476.88 | 5,349,736.44 | 53.47 | .00 |
| 241 CERT MEDICAL/HOSPITAL | 37,441,910.05 | .00 | 3,554,499.99 | 21,617,595.20 | 15,824,314.85 | 57.74 | .00 |
| 242 CERT LIFE INSURANCE | 29,601.22 | .00 | 101.59 | 7,223.64 | 22,377.58 | 24.40 | .00 |
| 244 CERT VISION INSURANCE | 302,173.34 | .00 | 24,125.79 | 160,423.69 | 141,749.65 | 53.09 | .00 |
| 249 CERT OTHER INSURANCE BENF | 2,940,802.63 | .00 | 245,098.79 | 1,369,184.58 | 1,571,618.05 | 46.56 | .00 |
| 251 NONCERT MEDICAL/HOSPITAL | 25,777,512.12 | .00 | 1,530,964.13 | 9,590,222.22 | 16,187,289.90 | 37.20 | .00 |
| 252 NONCERT LIFE INSURANCE | 21,080.59 | .00 | 258.46- | 5,633.41 | 15,447.18 | 26.72 | .00 |
| 254 NONCERT VISION INSURANCE | 203,431.89 | .00 | 16,987.78 | 113,863.86 | 89,568.03 | 55.97 | .00 |
| 259 NONCERT OTHER INSUR BENEF | 1,051,197.78 | .00 | 80,705.43 | 413,507.95 | 637,689.83 | 39.34 | .00 |
| 261 CERTIFIED WORKERS COMP | 3,290,030.37 | 103,750.00 | 26,615.02- | 265,044.18- | 3,455,324.55 | 5.02- | .00 |
| 281 NONCERT WORKERS COMP | 1,127,346.29 | .00 | 22,928.80- | 141,098.10- | 1,268,444.39 | 12.52- | .00 |
| 282 CERT UNEMPLOYMENT INSUR | 345,400.00 | 44,000.00 | 23,482.47 | 149,007.52 | 152,392.48 | 55.88 | 8,000.00 |
| 291 CERT OTHER RETIRE/INSUR | 87,603.00 | .00 | 9,741.24 | 64,503.78 | 23,099.22 | 73.63 | .00 |
| Object 2XX Total | 122,487,804.45 | 189,987.10 | 9,507,101.57 | 62,326,181.74 | 59,971,635.61 | 51.04 | 33,000.00 |
| 411 INSTRUCTION SERVICES | 9,026,173.51 | 186,107.68 | .00 | 132,375.41 | 8,707,690.42 | 3.53 | 865,753.07 |
| 412 INSTRUCTIONAL IMPROVEMENT | 4,026,791.25 | 2,534,836.73 | 368,784.57 | 1,291,161.15 | 200,793.37 | 95.01 | 29,622.85 |
| 413 HEALTH SERVICES | 991,788.04 | 188,800.50 | 41,144.75 | 282,796.57 | 520,190.97 | 47.55 | 462,383.29 |
| 414 STAFF SERVICES | 1,096.00 | .00 | 850.00 | 850.00 | 246.00 | 77.55 | .00 |
| 415 MANAGEMENT SERVICES | 1,510,601.32 | 608,566.59 | 103,598.56 | 394,815.41 | 507,219.32 | 66.42 | 750,045.61 |
| 416 DATA PROCESSING SERVICES | 230,456.70 | 175,000.04 | .00 | 37,354.98 | 18,101.68 | 92.15 | 29,166.70 |
| 417 STATISTICAL SERVICES | 103,575.34 | 45,262.91 | 17,429.80 | 49,753.89 | 8,558.54 | 91.74 | 1,881.34 |
| 418 PROFESSIONAL/LEGAL SVCS | 3,562,239.04 | 2,185,533.55 | 257,377.36 | 1,148,829.44 | 227,876.05 | 93.60 | 1,617,298.04 |
| 419 OTHER PROF/TECH SERVICES | 20,767,812.76 | 5,834,156.79 | 848,045.14 | 6,382,410.77 | 8,551,245.20 | 58.82 | 3,639,621.61 |
| 422 GARBAGE REMOVAL/CLEANING | 188,891.96 | 143.96 | 8,380.57 | 46,843.77 | 141,904.23 | 24.88 | 143.96 |
| 423 REPAIRS/MAINTENANCE SVCS | 3,056,697.81 | 1,427,880.40 | 249,235.01 | 926,311.61 | 702,505.80 | 77.02 | 1,062,996.53 |
| 425 RENTALS | 5,076,891.42 | 1,412,589.20 | 260,260.60 | 2,118,929.92 | 1,545,372.30 | 69.56 | 842,069.07 |
| 426 LEASE PURCHASE AGREEMENTS | 2,724,000.00 | .00 | 1,362,000.00 | 1,362,000.00 | 1,362,000.00 | 50.00 | .00 |
| 429 OTHER PROPERTY SERVICE | 80,000.00 | .00 | .00 | .00 | 80,000.00 | .00 | .00 |
| 431 CERTIFIED TRAVEL REIMB | 282,842.81 | 7,119.41 | 5,467.04 | 23,021.86 | 252,701.54 | 10.66 | 2,335.16 |
| 432 CERT MEETING TRAVEL | 533,471.18 | 117,308.79 | 15,253.12 | 131,949.19 | 284,213.20 | 46.72 | 82,848.62 |
| 433 NONCERT TRAVEL REIMBURSE | 225,692.71 | 2,473.95 | 17,609.34 | 90,403.20 | 132,815.56 | 41.15 | 2,706.86 |
| 434 NONCERT MEETING EXPENSE | 196,721.51 | 45,726.44 | 15,985.66 | 44,265.28 | 106,729.79 | 45.75 | 11,172.24 |

Cleveland Municipal School District
 Monthly Budget Status Report - Summary by Object
 GENERAL FUNDS
 DECEMBER FY15

| Object | Object Name | Total Appropriation | Outstanding Encumbrance | *-----Expenditures-----* | | Available Balance | Percent Used | Carryover |
|--------|-----------------------------|------------------------|----------------------------|--------------------------|----------------|----------------------|-----------------|---------------|
| | | | | Current | YTD | | | |
| 439 | OTHER TRAVEL/MTG EXPENSE | 5,350.00 | 790.00 | .00 | 281.26 | 4,278.74 | 20.02 | 250.00 |
| 441 | TELEPHONE SERVICE | 1,751,061.39 | 1,041,898.58 | 24,784.62 | 497,700.98 | 211,461.83 | 87.92 | 852,949.42 |
| 443 | POSTAGE | 366,141.82 | 2,089.38 | 196.00 | 17,213.37 | 346,839.07 | 5.27 | 3,156.96 |
| 445 | MAIL/MESSENGER SERVICE | 156,013.13 | 122,161.13 | 5,328.20 | 24,613.90 | 9,238.10 | 94.08 | 73,486.13 |
| 446 | ADVERTISING | 205,095.92 | 18,381.80 | 28,448.20 | 122,144.28 | 64,569.84 | 68.52 | 7,778.04 |
| 447 | INTERNET ACCESS SERVICE | 6,176.37 | 1,350.38 | 334.23 | 1,243.99 | 3,582.00 | 42.00 | 594.37 |
| 449 | OTHER COMMUNICATIONS SVCS | 650.00 | .00 | .00 | .00 | 650.00 | .00 | .00 |
| 451 | ELECTRICITY | 7,619,827.00 | .00 | 624,230.54 | 3,697,233.25 | 3,922,593.75 | 48.52 | .00 |
| 452 | WATER AND SEWAGE | 1,685,399.30 | .00 | 115,583.36 | 772,119.22 | 913,280.08 | 45.81 | .00 |
| 453 | GAS | 3,172,571.00 | .00 | 265,228.68 | 586,436.00 | 2,586,135.00 | 18.48 | .00 |
| 459 | DISTR COPIER PROGRAM | 955,946.80 | 705,046.12 | 45,998.17 | 245,571.16 | 5,329.52 | 99.44 | 878,223.30 |
| 461 | PRINTING AND BINDING | 501,638.37 | 47,248.77 | 22,383.87 | 180,530.85 | 273,888.75 | 45.41 | 60,762.15 |
| 462 | CONTRACTED FOOD SERVICES | 621,326.28 | 38,850.99 | 11,976.23 | 145,724.89 | 436,750.40 | 29.71 | 129,786.17 |
| 469 | OTHER CRAFT/TRADE SVCS | 48,035.25 | 1,590.25 | .00 | 46,445.00 | .00 | 100.00 | 48,035.25 |
| 471 | TUITION PAID-OTHER OH DIS | 2,900,000.00 | .00 | 4,564.45 | 2,042,216.14 | 857,783.86 | 70.42 | .00 |
| 474 | EXCESS COSTS | 3,550,000.00 | .00 | 6,492.28 | 34,050.84 | 3,515,949.16 | .96 | .00 |
| 475 | SPEC ED-IN DISTRICT-PYMT | 15,715,722.24 | 218,221.24 | 22,787.02 | 5,072,713.21 | 10,424,787.79 | 33.67 | 215,722.24 |
| 477 | OPEN ENROLLMENT-IN DISTRICT | 2,750,000.00 | .00 | 226,837.50 | 1,356,036.87 | 1,393,963.13 | 49.31 | .00 |
| 478 | COMMUNITY SCHL-INDISTRICT | 145,272,816.48 | .00 | 11,506,022.09 | 69,163,661.57 | 76,109,154.91 | 47.61 | .00 |
| 479 | OTHER TUITION PAYMENTS | 16,819,516.03 | 434,779.68 | 1,281,627.49 | 8,270,165.07 | 8,114,571.28 | 51.76 | 169,516.03 |
| 481 | STU TRANSP-OTHER OH DISTR | 10,013,162.84 | 2,816,385.01 | 917,967.06 | 7,010,760.83 | 186,017.00 | 98.14 | 420,230.84 |
| 483 | STU TRANSP-OTHER SOURCES | 100,277.00 | .00 | 450.00 | 14,025.00 | 86,252.00 | 13.99 | 7,995.00 |
| 489 | OTHER PUPIL TRANSP SRVCS | 2,082,061.36 | 27,179.36 | 146,056.39 | 974,705.88 | 1,080,176.12 | 48.12 | 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 | 15,896.22 | 3,721.51 | 2,000.00 | 2,997.25 | 9,177.46 | 42.27 | 3,086.22 |
| Object | 4XX Total | 268,905,060.06 | 20,252,143.27 | 18,830,717.90 | 114,746,350.76 | 133,906,566.03 | 50.20 | 12,505,418.38 |

| | | | | | | | | |
|-----|---------------------------|--------------|------------|------------|--------------|--------------|-------|------------|
| 511 | INSTRUCTIONAL SUPPLIES | 2,197,033.67 | 267,478.50 | 68,843.90 | 673,877.85 | 1,255,677.32 | 42.85 | 691,194.83 |
| 512 | OFFICE SUPPLIES | 1,233,862.33 | 418,346.51 | 44,475.72 | 388,483.69 | 427,032.13 | 65.39 | 252,349.93 |
| 514 | HEALTH/HYGIENE SUPPLIES | 95,002.92 | 23,456.55 | 2,131.09 | 43,419.77 | 28,126.60 | 70.39 | 6,274.49 |
| 516 | SOFTWARE MATERIALS | 303,931.12 | 9,669.20 | .00 | 219,172.92 | 75,089.00 | 75.29 | 191,022.12 |
| 517 | COMPUTER SUPPLIES | 1,150.00 | .00 | .00 | .00 | 1,150.00 | .00 | .00 |
| 519 | OTHER GENERAL SUPPLIES | 480,503.19 | 102,296.67 | 16,691.11 | 195,634.27 | 182,572.25 | 62.00 | 83,611.69 |
| 521 | NEW TEXTBOOKS | 2,911,670.67 | 141,387.76 | 6,963.57 | 2,488,764.13 | 281,518.78 | 90.33 | 149,642.94 |
| 524 | SUPPLEMENTAL TEXTBOOKS | 540,909.02 | 149,171.95 | 22,950.29 | 120,091.59 | 271,645.48 | 49.78 | 19,015.52 |
| 525 | ELECTRONIC MATERIALS | 200,561.85 | 72,437.86 | 1,800.00 | 57,822.54 | 70,301.45 | 64.95 | 27,380.35 |
| 529 | OTHER TEXTBOOKS | 34,683.00 | 11,516.28 | 3,972.32 | 16,594.00 | 6,572.72 | 81.05 | 4,683.00 |
| 531 | NEW LIBRARY BOOKS | 253,220.31 | 53,619.85 | 9,212.70 | 53,850.50 | 145,749.96 | 42.44 | 45,140.89 |
| 541 | NEWSPAPERS | 4,783.00 | .00 | .00 | 454.21 | 4,328.79 | 9.50 | .00 |
| 542 | PERIODICALS | 66,822.86 | 6,227.87 | 796.32 | 10,785.46 | 49,809.53 | 25.46 | 8,496.17 |
| 543 | DVDS,CDS AND VIDEOS | 57,649.65 | 2,646.50 | 1,789.76 | 9,721.78 | 45,281.37 | 21.45 | 8,408.57 |
| 546 | ELEC SUBSCRIPTION SERVICE | 14,249.95 | 1,699.95 | .00 | 7,548.00 | 5,002.00 | 64.90 | 99.95 |
| 569 | OTHER | 130,891.03 | 9,372.22 | 5,877.79 | 23,503.26 | 98,015.55 | 25.12 | 7,957.80 |
| 570 | SUP/MATL OPER/MAINT/REPAI | 1,347,530.05 | 354,772.32 | 52,474.99 | 354,003.07 | 638,754.63 | 52.60 | 504,555.05 |
| 571 | LAND | 332,640.89 | 161,354.25 | 20,643.84 | 116,991.91 | 44,294.73 | 86.27 | 76,508.89 |
| 572 | BUILDINGS | 2,500.00 | .00 | .00 | 1,250.05 | 1,249.95 | 50.00 | .00 |
| 573 | EQUIPMENT & FURNITURE | 2,000.00 | .00 | .00 | .00 | 2,000.00 | .00 | .00 |
| 581 | PARTS-MAINT/REP MOTOR VEH | 1,833,167.44 | 377,089.74 | 60,610.01 | 339,175.59 | 1,116,902.11 | 39.07 | 335,500.09 |
| 582 | FUEL | 2,173,743.53 | 997,684.58 | 136,999.94 | 877,958.08 | 298,100.87 | 86.29 | 169,024.53 |

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

| Object Name | Total Appropriation | Outstanding Encumbrance | *-----Expenditures-----* | Available Balance | Percent Used | Carryover |
|-------------------------------|-----------------------|-------------------------|--------------------------|-----------------------|-----------------------|----------------------|
| | | | Current YTD | | | |
| 589 OTHER | 3,000.00 | .00 | 15.00- | 2,865.00 | 135.00 | .00 |
| 590 OTHER SUPPLIES/MATERIALS | 6,410.00 | .00 | 312.22 | 1,590.99 | 4,819.01 | 24.82 |
| Object 5XX Total | 14,217,916.48 | 3,160,228.59 | 456,530.57 | 6,003,558.66 | 5,054,129.23 | 64.45 |
| 630 IMPROVEMENTS (NON-BLDG) | 20,000.00 | 15,640.00 | .00 | .00 | 4,360.00 | 78.20 |
| 640 CAPITAL EQUIPMENT | 138,744.62 | 21,084.68 | .00 | 17,858.44 | 99,801.50 | 28.07 |
| 644 TECHNICAL EQUIPMENT | 5,852,377.52 | 480,840.19 | 601,948.21 | 3,351,847.79 | 2,019,689.54 | 65.49 |
| 645 CAPITALIZED EQUIPMENT | 81,348.03 | 21,665.10 | 103.46 | 3,682.93 | 56,000.00 | 31.16 |
| 650 VEHICLES | 178,507.00 | 119,800.00 | .00 | 58,707.00 | .00 | 100.00 |
| Object 6XX Total | 6,210,977.17 | 659,029.97 | 602,051.67 | 3,432,096.16 | 2,179,851.04 | 65.24 |
| 814 LOANS - ENERGY CONSERVATN | 1,014,949.00 | .00 | .00 | 500,962.10 | 513,986.90 | 49.36 |
| 821 SERIAL BONDS | 97,875.00 | .00 | .00 | .00 | 97,875.00 | .00 |
| 824 LOANS ENERGY CONS-EXP INT | 124,177.00 | .00 | .00 | 68,595.32 | 55,581.68 | 55.24 |
| 841 MEMBERSHIP-PROF ORGAN | 133,629.71 | 25,195.20 | 1,520.00 | 29,401.57 | 129,032.94 | 29.73 |
| 843 CHARGES FOR AUDIT EXAMS | 147,549.00 | 62,990.60 | 45,735.50 | 84,558.40 | 1,279,057.82 | 100.00 |
| 845 CNFY AUDITOR/TREAS FEES | 2,389,833.00 | .00 | 977.62 | 1,110,775.18 | 1,753,353.36 | 46.48 |
| 847 DELINQUENT LAND TAXES | 2,650,000.00 | .00 | .00 | 896,646.64 | 1,753,353.36 | 33.84 |
| 848 BANK CHARGES | 60,773.53 | 626.95 | 192.62 | 15,930.55 | 44,216.03 | 27.24 |
| 849 OTHER DUES & FEES | 12,447.00 | 9,277.00 | .00 | 500.00 | 2,670.00 | 78.55 |
| 852 ACCID INSUR-STU ACT PART | 63,034.00 | .00 | .00 | 37,147.00 | 25,887.00 | 58.93 |
| 853 FIDELITY BOND PREMIUMS | 4,000.00 | 3,955.00 | .00 | .00 | 45.00 | 98.88 |
| 855 FIRE & EXTENDED COVG INS | 1,716,322.25 | 199,531.25 | .00 | 1,078,086.00 | 438,705.00 | 74.44 |
| 856 Benefits & Claims | 21,148.32 | 9,892.23 | .00 | 11,256.09 | 438,705.00 | 100.00 |
| 882 AWARDS/PRIZES FOR COMPETE | 262,642.67 | 14,843.27 | 5,318.83 | 20,924.93 | 226,874.47 | 13.62 |
| 889 OTHER AWARDS & PRIZES | 247,576.30 | 46,899.52 | 5,503.27 | 38,433.39 | 162,243.39 | 34.47 |
| 890 OTHER MISC EXPENDITURES | 10,316.00 | 351.35 | 3,109.03 | 8,675.81 | 1,288.84 | 87.51 |
| 899 OTHER MISCELLANEOUS | 10,106.96 | 1,904.43 | .00 | 3,611.28 | 4,591.25 | 54.57 |
| Object 8XX Total | 9,016,379.74 | 375,466.80 | 62,356.87 | 3,905,504.26 | 4,735,408.68 | 47.48 |
| 910 TRANSFERS | 2,844,394.00 | .00 | .00 | .00 | 2,844,394.00 | .00 |
| 921 INITIAL ADVANCE OUT | 4,000,000.00 | .00 | .00 | .00 | 4,000,000.00 | .00 |
| Object 9XX Total | 6,844,394.00 | .00 | .00 | .00 | 6,844,394.00 | .00 |
| Report Total | 742,359,504.03 | 24,636,855.73 | 53,312,123.52 | 346,036,668.08 | 371,685,980.22 | 49.93 |
| | | | | | | 17,653,352.82 |