

REPORT OF THE FINANCE COMMITTEE

The Finance Committee meeting conducted its Thursday, March 15, 2018 Committee meeting through the following written correspondence. Copies of the documents are attached to this report.

The agenda was as follows:

1. Governmental Relations (Written)
2. Treasurer Financial Updates (Written)
 - a. Monthly and Year-to-Date Revenue and Expenditures
 - b. Community Reinvestment Act (CRA) Agreements
3. Cincinnati Preschool Promise Finances (No report)
4. Finalize Committee Work Plan (Available in the Board Office)
5. Other Business

Finance Committee

Ryan Messer, Chair
Melanie Bates
Ericka Copeland-Dansby

Staff Liaisons

Laura Mitchell, Superintendent
Bill Moehring, Interim Chief Operating Officer
Jennifer Wagner, CFO/Treasurer



KEARNEY & KEARNEY, LLP

Cincinnati Public Schools Monthly Report

Projects

- * State Legislators Breakfast Follow Up - There appears to be a solid foundation for future discussions.
- * Coordinate meetings with Gubernatorial candidates after primary - Outreach to each of the campaigns to set up meetings with the Superintendent and Board after the May primary.
- * Comparison of tax abatement policy among Big 8 - Conducting research on the tax abatement tracking methods among the Big 8.

Items of Note

House Bill 98 This Bill introduced by Representatives Duffey and Boggs would amend Section 265.210 of Am. Sub. H.B. 49 of the 132nd General Assembly regarding the presentation of career information to students, the calculation of Ohio College Opportunity Grant awards, and career-technical educator licenses; to modify degree requirements for interim career-technical teachers; to provide an additional payment to school districts with nuclear power plants in their territories that meet specified criteria; and to modify the earmarked appropriations for certain payments to school districts. After passing the House, this Bill is in Senate Committee.

House Bill 201 Representatives Ron Hood and Tom Brinkman have introduced House Bill 201, a bill which seeks to have Ohio join the growing number of states which allow "constitutional" carry, or lawful carry of a concealed firearm without a license. Bills similar to this one have been introduced in every General Assembly since 2005 without success. It is still in Committee in the Ohio House.

House Bill 228 This bill introduced by Representatives Johnson and LaTourette removes restrictions in the areas of self-defense and carrying concealed weapons penalties. It seeks to increase protections for those who use a firearm in self-defense by (a) introducing a "Stand Your Ground" provision that expands the locations at which a person has no duty to retreat before using force from just one's residence and vehicle to any place a person is lawfully present, and (b) shifting the burden of disproving a self-defense assertion from the defense to the prosecution. The bill also modifies the Concealed Handgun Licensing Law by eliminating a licensee's duty to keep their hand in plain sight if impracticable, reducing the penalties for illegally carrying a concealed firearm or improperly handling firearms in a motor vehicle, and eliminating the requirement of posting warning signs regarding the possession of weapons on specified premises. It is still in Committee in the House.

House Bill 233 this bill introduced by Representative Becker would enact the "Decriminalization Effort For Ending Notorious Deaths (DEFEND)" which would provide an opportunity for a concealed handgun licensee or qualified military member to avoid charges for carrying a deadly weapon into a prohibited place if the person leaves upon request, and to penalize failure to leave upon request or returning with a firearm. It is in Committee in the Senate after passing the House.

House Bill 438 This Bill was passed by the House and would permit the addition of appointed members to educational service center boards, to permit a local school district to sever its territory from one educational service center and annex that territory to an adjacent service center under specified conditions, and to authorize educational service centers to establish local professional development committees.

House Bill 512 This Bill introduced by Representative Reineke would establish the Department of Learning and Achievement; to abolish the Department of Higher Education, the position of the Chancellor of Higher Education, and the Ohio Board of Regents; to transfer, with exceptions, the duties regarding the administration of primary and secondary education programs and all duties regarding the administration of higher education programs to the Department of Learning and Achievement; and to prescribe certain duties regarding educator licensure, community school sponsorship, and other education programs for the State Board of Education, Superintendent of Public Instruction, and Department of Education. It is in House Committee.

Senate Bill 82 This Bill introduced by Senators Williams and Lehner would require a public school, within one hundred twenty minutes of the start of a school day, to notify the parent of a student who fails to arrive at school and is not excused from attendance. This bill is in Committee

Senate Bill 216 This Bill introduced by Senator Huffman would enact the "Ohio Public School Deregulation Act" regarding the administration of preschool and primary and secondary education programs. This Bill is in Committee.

Senate Bill 241 This Bill would enact establish a category of nonpublic schools called "accredited nonpublic schools" and to prescribe requirements and exemptions for such schools. This Bill could exempt certain private, independent schools from some testing requirements. It is in Senate Committee.

House Education Committee

HB 517 Bill introduced by Representatives Schaffer and Leland it would designate the month of October as "Ohio Principals Month."

HB 477 Bill introduced by Representative Koehler it would eliminate various provisions and programs related to the Department of Education and the operation of primary and secondary schools.

HB 491 Bill introduced by Representative Edwards would require the State Board of Education to issue a substitute license to specified pupil services personnel.

HB 442 Bill introduced by Representative Antani would authorize any student from a country or province outside the United States who attends an elementary or secondary school in Ohio and holds an F-1 visa to participate in interscholastic athletics at that school on the same basis as Ohio residents.

HB 360 Bill introduced by Representative Greenspan would enact the "Ohio Anti-Bullying and Hazing Act" with regard to school discipline and bullying and hazing policies at public schools and public colleges.

Senate Education Committee

No bills on the schedule and committee is not scheduled to meet.



INTER-OFFICE CORRESPONDENCE

To: Finance Committee Members
From: Jennifer M. Wagner, Treasurer/Chief Financial Officer
Date: March 15, 2018
Re: Items for finance committee meeting

➤ **Financial Statements (attached):**

General Fund Monthly financial statements through **February** are attached.
Items to note are as follows:

- Revenues – Operating revenues continue to trend higher than FY17 due to increases in property tax revenue and state aid (Increased enrollment).
- Expenditures – Are slightly higher than last year, however we are still trending under as a percent spent of yearly total. We've spent 60.7% of estimated total expenditures, compared to an average of 72% over the last four years.

Preschool Expansion Financial Report: (attached)

- CPS Tuition assistance review

Schoolwide Pool (Fund 598):

- Revenues – \$120.2M of anticipated 199.4M (60.3%)
- Expenditures - \$120.3M of anticipated 199.4M (60.3%)

State & Federal Grants Summary:

	State	Federal	Combined
Beg. Cash	160,203.97	9,033,883.07	9,194,087.04
Receipts YTD	12,259,646.04	31,863,415.51	44,123,061.55
Expenditures YTD	7,251,114.46	39,639,991.34	46,891,105.80
Encumbrances	861,412.08	3,965,304.27	4,826,716.35
Unencumbered Cash	4,307,323.47	(2,707,997.03)	(1,599,326.44)
Estimated Receipts	\$ 15,115,192	\$59,905,380	\$ 75,020,572
% Received of total	81.1%	53.2%	58.8%

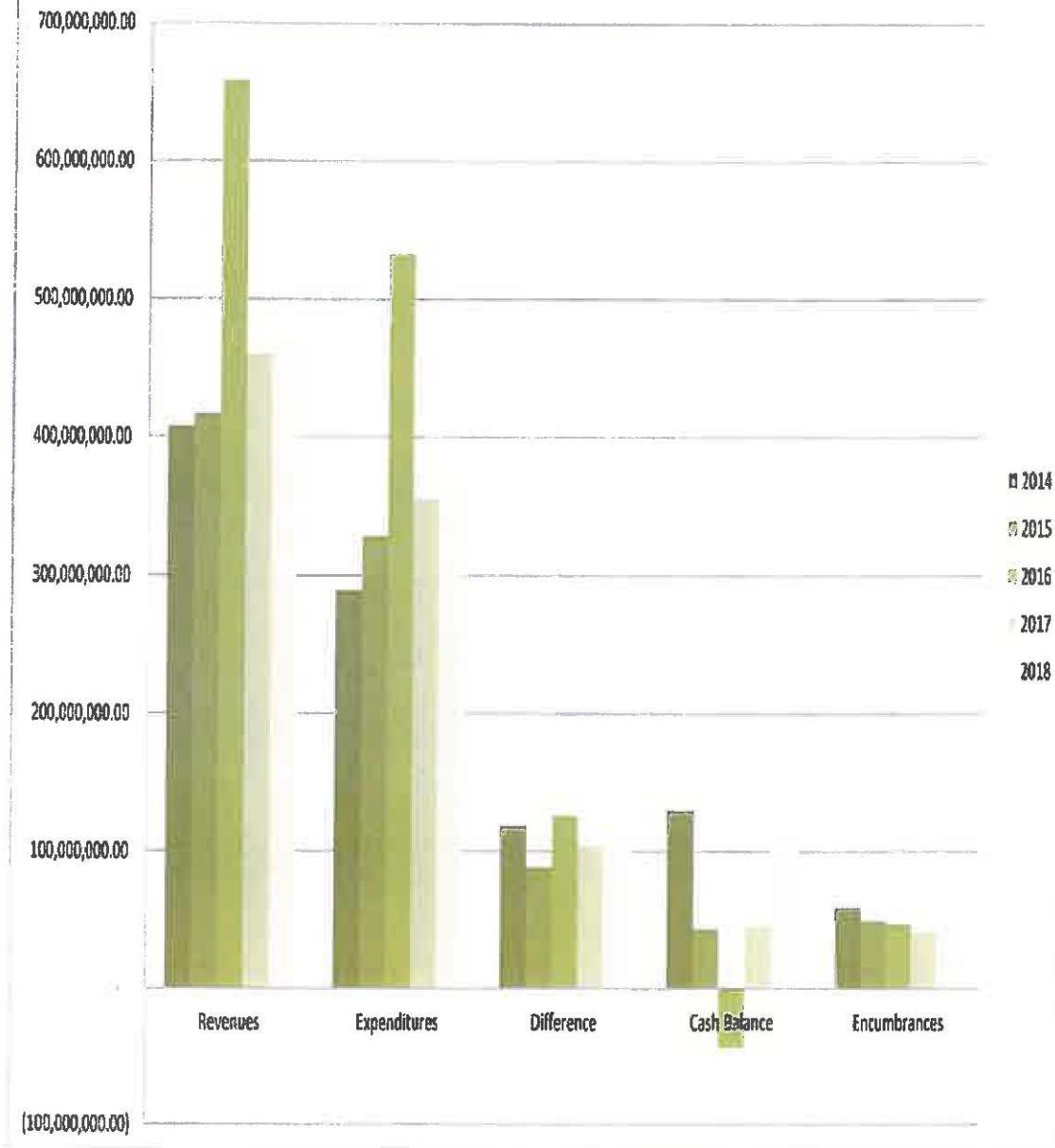
Note: Federal fund estimated receipts include 15 month of estimated resources due to carryover funds.

Payment in lieu of Tax Agreements for 03/15/18:

Agreement	Years of Agreement	Estimated Annual Revenue	Estimated Total Agreement Revenue
(A.) Burke Inc.	15-years	\$40,897.84	\$613,467.59
<i>Description:</i> the improvements made to the real property located at at 500 W. 7 th Street in the West End neighborhood of Cincinnati, in connection with the construction of a new office building containing approximately 25,000 square feet.			
(B.) Court and Walnut LLC..	15-years	\$40,897.84	\$613,467.59
<i>Description:</i> the improvements made to the real property located at at the northeast corner of Court Street and Walnut Street in the Central Business District of Cincinnati in connection with the construction of a private parking garage containing approximately 139 parking space.			
(C.) TLAAT 9 LLC.	12-years	\$4,204.30	\$50,451.57
<i>Description:</i> the improvements made to the real property located at located at 1101 and 1111 Meta Drive and 1111 Franklin Avenue in the Bond Hill neighborhood of Cincinnati in connection with the remodeling of approximately 6,400 square feet of office space and 15,400 square feet of industrial space			

Attachments

**Cincinnati Public Schools
General Fund YTD - February 2018**



CPS General Fund Financial Report as of February 2018

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	FYTD	
Total Receipts	227,512,742	25,916,278	15,939,262	26,850,021	25,817,865	15,757,370	75,682,826	79,240,791	13,903,330	17,556,041	33,151,843	17,314,349	464,682,746	
	2014													
	2015	69,833,307	15,223,376	18,254,341	21,353,319	66,693,426	34,536,275	26,139,665	13,142,799	18,785,394	17,673,542	30,815,586	27,427,748	
	2016	138,155,042	35,685,599	17,252,429	31,726,639	36,121,008	22,395,453	53,254,524	124,089,162	13,877,306	19,632,530	31,758,600	31,845,158	
	2017	109,912,251	38,785,187	31,591,552	18,041,413	12,057,107	37,744,261	29,238,216	163,214,834	25,140,593	24,043,543	33,462,953	23,963,449	
	2018	141,452,932	35,741,587	34,319,251	31,665,206	19,542,753	32,262,269	58,175,055	129,173,027	-	-	-	-	
	Variance	31,540,631	(3,952,102)	(2,552,306)	13,623,792	7,477,652	12,919,763	28,915,835	(34,031,007)	-	-	-	17,431,443	
Other Sources	915,476		30,734	(23,727,385)	47,634,877	(663)			421,435	109,836	88,091	10,605,585	36,047,389	
	2014													
	2015	25,162,275	(226)	5,042	(1,593,506)	402,160	147,002	-	10	762,014	(3,593)	-	17,729	
	2016	17,257,854	5,202	(3,515)	-	(23,335)	3,648,992	(500)	183,175,291	(118,055,332)	10,151	3,852	(50,567)	
	2017	3,445,828	3,565,615	12,370,564	9,074	25,089	54,119	17,222	214,664	2,936	185,312	3,593,092	53,203	
	2018	4,605	350	12,450,599	7,189	3,815	1,444	7,508	221,501	-	-	-	12,697,011	
	Variance	(3,441,223)	(3,592,375)	80,034	(1,885)	(15,275)	(52,575)	(9,714)	6,838	-	-	-	(7,631,374)	
Total Revenues	128,428,220	15,967,278	15,961,016	31,222,636	73,422,742	15,756,707	75,682,826	79,240,791	14,324,774	17,665,877	33,239,934	22,919,934	500,730,735	
	2014													
	2015	116,025,652	15,230,599	18,059,283	25,721,813	67,501,585	15,105,278	26,139,665	132,52,863	19,549,208	17,669,852	30,815,588	27,410,019	
	2016	155,452,702	35,691,341	17,248,904	31,726,639	36,794,573	27,004,445	52,237,059	312,164,433	(174,186,026)	19,642,883	31,762,452	31,294,161	
	2017	113,358,119	42,380,812	43,551,916	18,050,487	12,057,196	37,793,150	25,235,431	161,419,929	25,143,499	24,228,955	37,076,044	24,016,652	
	2018	141,457,537	25,741,937	36,479,859	31,672,394	19,546,554	16,241,732	58,132,563	125,355,349	-	-	-	470,719,885	
	Variance	26,099,408	(6,645,573)	(7,472,056)	13,621,907	7,451,257	(19,555,418)	26,927,124	(24,404,161)	-	-	-	10,407,269	
Expenditures	31,446,136	36,450,936	43,080,623	33,065,737	35,713,297	33,945,909	41,898,480	32,465,782	40,264,016	35,644,976	44,529,449	95,510,879	505,036,263	
	2014													
	2015	33,642,410	42,953,257	40,533,295	40,287,596	34,951,475	39,942,351	46,354,117	33,377,514	36,408,163	53,312,819	25,981,388	475,753,158	
	2016	38,497,577	30,548,973	27,118,703	32,955,624	27,051,406	26,564,137	22,287,431	2,170,614	25,832,346	21,952,179	25,748,307	26,047,986	
	2017	21,522,740	32,038,217	28,713,311	28,262,984	24,795,307	37,841,288	25,801,903	25,379,500	25,094,607	30,362,516	29,218,350	34,816,452	
	2018	21,278,508	25,450,384	30,963,172	30,074,785	33,652,079	34,966,103	32,829,209	26,034,969	-	-	-	25,207,212	
	Variance	(244,231)	(6,597,833)	2,748,863	1,811,803	6,856,273	(2,875,185)	7,027,306	655,470	-	-	-	10,382,464	
Other Uses	15,871,132	-	-	-	-	-	-	-	(1,162,290)	57,589	-	-	17,339,025	
	2014													
	2015	-	-	-	-	-	-	-	-	-	-	-	32,315,515	
	2016	-	-	16,215,611	-	-	-	-	188,219,549	120,435,769	(173,112,043)	14,099,349	15,312,877	32,570,867
	2017	-	11,260	1,953	-	82,292,911	22,168,458	13,147,032	12,507,261	14,055,143	14,106,624	13,739,011	30,333,198	203,613,113
	2018	10,695,659	11,725,256	29,813,480	14,399,313	14,598,367	20,131,638	14,207,739	14,846,273	-	-	-	130,516,735	
	Variance	10,695,659	11,714,936	29,811,527	14,399,313	(67,594,544)	(2,036,020)	1,063,607	1,189,010	-	-	-	(859,202)	
Total Exp & Uses	31,446,136	36,450,936	43,080,623	33,065,737	35,713,297	33,945,909	41,898,480	32,465,782	40,264,016	35,644,976	44,529,449	95,510,879	505,036,263	
	2014													
	2015	49,313,542	42,953,257	40,533,295	40,287,596	34,951,475	39,942,351	46,354,117	33,377,514	36,408,163	53,312,819	25,981,388	63,946,157	
	2016	38,497,577	30,548,973	43,334,318	32,955,624	27,651,406	26,564,137	210,507,040	122,606,388	(147,279,498)	35,045,548	39,061,184	58,718,853	519,211,546
	2017	21,522,740	32,038,217	28,714,263	28,261,984	20,088,718	60,008,746	38,948,995	38,135,762	39,159,771	44,468,950	42,957,761	64,349,830	546,689,515
	2018	31,975,167	37,176,640	60,774,652	44,474,111	48,250,446	55,097,741	47,036,948	40,981,242	-	-	-	355,766,947	
	Variance	10,452,428	5,117,163	32,060,388	16,211,127	(58,238,272)	(4,912,004)	8,037,553	1,844,480	-	-	-	10,023,263	

Net Rev - Expd	2014	35,380,634	(23,482,653)	(27,093,657)	(29,941,101)	36,709,445	(13,189,262)	32,782,356	46,755,009	(25,339,372)	(17,979,039)	(11,269,515)	(67,610,945)	(4305,545)
	2015	65,711,120	(27,652,650)	(22,474,012)	(14,565,763)	32,550,111	(24,837,073)	(20,214,452)	59,271,285	(25,858,555)	(35,642,967)	4,824,210	(36,533,136)	4,572,699
2016	116,965,125	5,142,263	(26,285,420)	(2,228,945)	(955,733)	450,353	(157,213,156)	103,658,045	(26,928,528)	(16,402,467)	(7,298,732)	(27,424,652)	47,821,673	
2017	91,835,329	12,329,335	15,237,653	(20,212,497)	(9,368,521)	(22,211,365)	(9,693,557)	124,342,759	(14,006,571)	(20,239,955)	(5,881,717)	(40,252,938)	24,067,552	
2018	109,482,360	(1,434,723)	(24,254,230)	(12,801,717)	(28,701,892)	(36,656,010)	11,145,614	88,414,058					134,952,938	
Variance	17,645,981	(11,764,337)	(39,532,455)	(2,588,220)	66,295,629	(14,644,414)	20,539,171	(35,658,649)					384,006	

Cash Balance:

Beginning 2014	57,738,586	154,718,670	134,235,012	107,135,405	77,194,304	113,903,749	95,714,457	129,496,833	176,251,842	150,312,600	132,333,501	121,043,985		
Ending 2014	154,718,670	134,235,012	107,135,405	77,194,304	113,903,749	95,714,457	129,496,833	176,251,842	150,312,600	132,333,501	121,043,986	53,433,041		
Beginning 2015	54,108,435	120,820,559	93,157,991	70,683,889	56,218,406	88,668,217	63,831,144	43,616,693	142,487,968	126,029,033	90,386,066	95,220,276		
Ending 2015	120,820,559	93,157,991	70,683,889	56,218,108	88,668,217	63,831,144	43,616,693	142,487,968	126,029,033	90,386,066	95,220,276	53,681,134		
Beginning 2016	58,681,131	173,087,256	163,693,680	136,653,308	134,425,323	133,568,590	134,048,898	(43,780,258)	115,197,787	124,389,259	107,986,392	103,122,136		
Variance - ending bal.	173,087,256	163,693,680	136,653,308	134,425,323	133,568,590	134,048,898	(43,780,258)	115,197,787	124,389,259	107,986,392	103,122,136	65,316,821		
Beginning 2017	65,316,824	157,152,203	167,481,537	182,719,190	172,506,693	77,508,172	55,296,576	45,603,019	169,885,755	155,879,484	135,639,489	129,757,773		
Variance - ending bal.	157,152,203	167,481,537	182,719,190	172,506,693	77,508,172	55,296,576	45,603,019	169,885,755	155,879,484	135,639,489	129,757,773	39,404,775		
Beginning 2018	89,404,775	194,887,135	197,452,432	173,157,630	160,355,914	131,654,021	94,798,012	105,943,626						
Variance - ending bal.	194,887,135	197,452,432	173,157,630	160,355,914	131,654,021	94,798,012	105,943,626	194,887,135						

Outstanding Encumbrances:

2014	65,498,886	67,720,893	75,845,947	73,728,656	73,692,370	66,785,373	58,922,816	52,763,999	41,669,430	38,016,757	29,076,001	21,272,539		
2015	51,844,296	72,362,097	76,597,743	71,797,166	65,753,362	55,554,461	49,718,748	44,643,338	39,418,126	30,277,466	28,716,027	13,632,917		
2016	70,684,951	83,950,046	78,797,503	69,493,799	53,765,059	53,405,566	47,503,141	41,712,320	32,251,799	26,921,239	19,515,485	12,322,749		
2017	92,776,411	83,629,262	79,298,306	62,793,124	54,133,621	45,633,771	42,125,755	38,982,702	36,122,107	27,939,728	23,945,783	8,008,965		
2018	98,657,571	105,273,830	97,549,444	88,597,571	72,876,633	62,793,023	50,627,705	44,867,726						
Variance	5,876,130	22,144,568	10,250,539	25,804,347	18,743,012	17,159,252	8,502,430	5,885,024						

General Fund Revenues as of February 2018

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
General Property (real estate)													
2014	114,659,000	(6,414,541)	567	-	-	-	62,140,000	65,208,000	-	(8,002,675)	3,410,071	-	228,952,222
2015	72,970,000	-	(8,613,017)	-	39,530,000	195	10,820,000	116,674,000	2,455,000	(9,723,646)	66	-	224,078,568
2016	120,440,000	2,064,250	(11,776,605)	-	-	-	13,950,000	77,129,000	36,100,000	-	2,434,476	(10,380,653)	229,951,468
2017	95,900,000	11,470,000	14,445,000	-	-	(10,810,336)	301	144,900,000	9,450,000	(11,442,721)	-	-	253,604,244
2018	123,000,000	16,600,004	(10,822,643)	-	-	-	34,560,000	107,800,000	-	-	-	-	271,137,451
Variance	27,100,000	5,130,094	(25,267,543)	-	-	10,810,336	34,560,000	(37,100,000)	-	-	-	-	15,240,486
Tangible Personal Property Tax													
2014	-	10,954,032	-	-	42,757	53,502	-	-	-	12,770,786	16	-	23,821,993
2015	-	-	12,345,430	-	-	34,922	-	-	-	14,019,068	18	-	26,284,459
2016	-	-	13,444,701	-	-	-	-	-	-	-	-	14,419,698	27,864,399
2017	-	-	-	-	-	13,680,991	273	-	-	17,421,446	-	-	31,082,510
2018	-	-	17,020,550	-	-	-	-	-	-	-	-	-	17,020,550
Variance	-	-	17,020,550	-	-	(13,680,991)	(273)	-	-	-	-	-	3,429,306
Unrestricted Grants-in-Aid													
2014	11,914,268	12,639,900	11,911,571	14,844,442	16,521,641	11,596,256	11,444,951	11,096,138	12,074,449	11,231,222	10,700,007	11,442,451	147,611,396
2015	12,679,974	13,351,405	12,471,509	12,471,503	12,660,217	12,470,341	13,249,997	13,061,882	13,949,807	11,865,574	14,320,678	10,920,535	153,470,416
2016	12,804,596	13,203,488	12,371,674	12,169,999	14,305,132	21,362,101	15,436,106	13,013,389	13,840,840	16,011,996	13,674,383	9,581,513	157,575,077
2017	7,084,606	22,980,397	14,504,343	15,362,957	7,188,932	15,331,157	22,334,626	14,352,905	14,155,283	13,231,655	15,262,855	14,382,127	176,092,931
2018	14,514,089	16,333,476	14,680,836	16,891,175	34,665,806	15,894,625	16,571,905	14,617,974	-	-	-	-	124,169,145
Variance	7,429,403	(6,566,921)	186,553	1,528,219	7,476,073	553,468	(5,762,730)	265,068	-	-	-	-	5,109,133
restricted Grants-in-Aid													
2014	109,364	109,364	109,364	109,364	190,451	2,594,282	1,400,513	1,198,902	1,069,093	1,062,058	908,423	941,753	9,922,532
2015	3,336,343	1,505,447	1,505,379	1,505,379	1,504,578	1,504,578	1,493,081	1,355,334	628,905	616,907	3,343,571	-	19,665,000
2016	1,321,975	1,324,923	1,319,230	1,314,990	1,398,899	1,421,165	1,347,297	1,093,840	(461,148)	3,205,344	1,511,615	5,427,050	21,034,281
2017	866,829	2,583,865	1,775,347	1,774,761	956,070	2,493,521	2,777,391	1,787,250	1,785,445	1,614,850	1,783,338	2,568,708	22,807,436
2018	1,834,050	1,715,036	1,716,938	1,718,683	1,597,788	1,538,157	1,455,381	3,324,188	-	-	-	-	14,880,220
Variance	(455,146)	1,359,842	456,117	459,791	(461,829)	1,012,355	1,430,094	(116,590)	-	-	-	-	3,702,633
Property Tax Allocation (fullback & homestead)													
2014	-	81,696	-	11,306,005	7,802,314	13	-	81,696	-	-	17,587,189	134,373	36,995,366
2015	-	-	-	11,322,585	8,438,568	81,722	-	81,696	-	-	6,392,305	11,387,396	37,704,872
2016	-	4,005,968	-	11,396,030	-	-	-	-	-	-	15,244,941	-	30,646,949
2017	-	-	-	-	3,150,191	10,304,071	-	-	-	-	14,686,472	-	28,140,734
2018	-	-	-	11,577,634	2,189,109	-	-	-	-	-	-	-	13,776,742
Variance	-	-	-	11,577,634	(951,032)	(10,304,071)	-	-	-	-	-	-	322,480
All Other Operating Revenue													
2014	830,110	597,827	3,908,680	590,130	1,261,662	1,513,317	695,362	1,664,465	753,846	494,250	466,137	4,751,772	17,535,158
2015	866,070	477,026	474,976	2,005,852	4,566,063	862,718	563,091	1,236,140	1,214,453	892,620	9,485,624	1,736,246	24,932,379
2016	1,009,289	552,446	1,139,457	5,845,620	11,113,997	612,186	1,964,381	1,371,913	497,614	415,190	1,327,661	2,415,897	28,277,249
2017	6,080,777	1,740,925	856,662	903,676	771,914	6,832,628	4,125,715	2,154,629	49,865	3,218,373	1,750,188	7,012,613	35,488,014
2018	2,104,783	1,092,361	1,353,510	1,477,719	1,082,836	837,506	5,587,768	3,431,666	-	-	-	-	16,958,765
Variance	(3,965,993)	(647,945)	496,849	574,038	310,922	(5,995,123)	1,462,053	1,266,987	-	-	-	-	(6,488,210)
TOTAL REVENUE													
2014	127,512,742	15,967,278	15,990,282	26,850,021	25,817,865	15,757,370	75,680,826	79,340,791	13,903,338	27,555,041	33,151,843	17,314,349	464,682,746
2015	89,843,367	25,290,078	18,054,741	27,305,219	66,699,426	14,958,276	26,129,666	133,142,799	18,785,394	27,673,542	30,815,586	27,427,740	485,136,274
2016	130,165,948	35,606,029	17,252,419	50,776,639	26,818,008	23,395,453	53,282,384	124,089,162	13,877,305	19,632,530	31,750,600	31,845,158	546,535,526
2017	109,912,281	38,795,187	31,581,352	18,041,413	12,057,107	37,744,031	29,738,216	163,204,234	25,140,598	24,043,643	33,482,953	23,961,449	547,215,069
2018	141,452,322	35,741,587	24,028,251	31,683,256	19,544,738	18,240,288	58,175,055	129,171,327	-	-	-	-	458,022,874
Variance	31,540,631	(3,053,600)	(7,552,101)	13,623,792	7,477,632	(19,503,743)	28,935,638	(34,031,007)	-	-	-	-	17,438,443

General Fund Revenues as of February 2018

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total	
Operating Transfers-In									161,068			10,586,735	10,677,804	
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	
2016	-	-	-	-	-	-	-	188,219,549	(188,219,549)	-	-	11,260	11,260	
2017		35,518	-	-	-	-	-	-	-	-	-	-	35,518	
2018		-	-	-	-	-	-	-	-	-	-	-	-	
Variance		-	(35,518)	-	-	-	-	-	-	-	-	-	(35,518)	
Advances-In													13,764,763	
2014	-	-	-	[23,764,764]	47,529,527	-	-	-	-	-	-	-	25,182,775	
2015	25,182,775	-	-	-	-	-	-	-	-	-	-	-	25,182,775	
2016	17,268,115	-	-	-	-	-	-	-	-	-	-	-	17,268,115	
2017	-	-	12,354,183	-	-	-	-	-	-	-	-	-	12,354,183	
2018	-	-	11,505,000	-	-	-	-	-	-	-	-	-	11,505,000	
Variance	-	-	(848,183)	-	-	-	-	-	-	-	-	-	(848,183)	
All Other Funding Sources													1,405,422	
2014	915,478	-	30,734	37,379	75,350	(563)	-	-	260,368	109,836	88,081	88,049	1,405,422	
2015	-	(279)	5,042	(1,583,506)	802,160	147,002	-	-	763,814	(3,690)	-	(17,729)	112,804	
2016	9,739	5,282	(3,515)	-	(23,335)	3,648,992	(500)	(44,258)	154,207	10,151	3,852	(562,227)	3,198,318	
2017	3,445,028	3,593,106	16,381	9,074	23,069	54,119	17,222	214,664	2,906	185,312	3,593,092	53,203	11,177,906	
2018	4,605	350	945,599	7,189	3,815	1,444	7,508	221,502	-	-	-	-	1,192,011	
Variance	(3,441,223)	(3,593,275)	80,084	(1,085)	(19,274)	(52,675)	(9,714)	6,838	-	-	-	-	(6,146,472)	
TOTAL OTHER FINANCING SOURCES													36,047,909	
2014	915,478	-	30,734	(23,727,385)	47,504,377	(563)	-	-	421,436	109,836	88,081	10,605,585	36,047,909	
2015	25,182,775	(279)	5,042	(1,583,506)	802,160	147,002	-	-	763,814	(3,690)	-	(17,729)	26,295,039	
2016	17,291,864	5,202	(3,515)	-	(23,335)	3,648,992	(500)	(44,258)	188,175,294	(188,063,332)	10,151	3,852	(550,957)	20,497,698
2017	3,445,028	3,593,625	12,370,564	9,074	23,069	54,119	17,222	214,664	2,906	185,312	3,593,092	53,203	23,562,698	
2018	4,605	350	12,490,599	7,189	3,815	1,444	7,508	221,502	-	-	-	-	12,597,011	
Variance	(3,441,223)	(3,593,275)	80,084	(1,085)	(19,274)	(52,675)	(9,714)	6,838	-	-	-	-	(7,031,174)	
TOTAL REV & OTHER SOURCES													50,730,735	
2014	128,429,220	15,967,278	15,951,016	3,122,636	73,422,742	15,756,707	75,680,026	79,240,791	14,326,774	17,665,177	33,293,934	27,919,934	50,730,735	
2015	116,025,662	15,290,599	18,059,283	25,721,813	67,581,506	15,105,721	25,129,666	133,142,809	19,340,208	27,669,652	30,815,598	27,410,019	522,491,373	
2016	155,463,702	35,091,241	17,248,504	30,726,629	26,794,673	27,044,445	53,267,804	312,264,933	(174,188,026)	19,440,611	31,762,452	21,294,191	567,493,219	
2017	113,358,119	42,389,212	43,951,916	18,050,407	12,890,195	37,798,150	29,255,438	163,419,498	25,168,993	24,220,955	37,076,044	24,816,652	570,777,767	
2018	141,457,527	35,741,937	36,479,450	31,572,394	19,540,554	16,241,732	50,102,563	129,395,328	-	-	-	-	470,719,085	
Variance	20,099,400	(6,646,875)	(7,072,065)	13,521,907	7,651,357	(19,356,410)	28,927,126	(34,074,160)	-	-	-	-	10,407,269	

General Fund Expenditures as of February 2018

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total	
Personal Services	14,341,663	19,369,312	14,456,829	14,466,459	18,547,689	14,574,297	20,357,261	13,082,952	14,745,656	15,421,448	16,493,244	15,751,793	191,531,663	
	2014	14,423,751	23,374,195	15,861,633	15,647,160	16,288,693	15,951,831	23,570,203	16,313,257	16,811,521	21,660,776	16,439,075	20,626,145	216,950,183
	2015	20,404,588	18,013,748	6,298,614	11,234,525	7,500,510	9,203,989	7,158,081	7,585,469	6,147,728	6,854,107	6,750,413	6,916,058	91,077,322
	2016	9,200,631	6,564,251	8,876,642	7,837,929	7,914,226	11,706,085	7,943,628	7,672,183	7,200,759	7,933,273	7,617,214	12,996,040	104,102,889
	2017	6,803,178	6,879,055	8,137,805	8,347,556	9,213,005	11,754,370	9,343,921	8,077,497					68,156,818
	Variance	(2,597,453)	314,704	(740,741)	909,627	1,296,779	(951,665)	1,200,313	405,714					(160,716)
Employee's Retirement/Hour. Benefits	5,420,556	7,565,235	5,658,061	5,692,754	6,472,494	5,758,885	7,933,001	5,770,632	5,794,563	5,840,682	6,483,940	5,763,930	74,185,233	
	2014	5,288,356	9,151,730	6,349,255	6,388,784	6,492,045	6,470,428	9,994,853	6,413,516	5,815,265	6,277,131	(5,573,330)	6,822,901	70,056,844
	2015	7,160,152	3,324,375	2,361,103	2,391,508	2,367,527	3,162,164	2,450,255	(3,799,504)	2,744,121	2,337,780	2,392,228	2,378,055	28,769,824
	2016	2,885,972	2,132,310	2,841,689	2,006,195	2,505,475	3,045,406	2,384,141	2,457,956	2,463,370	2,468,481	2,451,731	3,005,947	32,445,283
	2017	1,817,674	1,922,816	2,502,535	2,507,233	2,603,636	3,735,822	2,861,765	2,781,101					20,849,361
	Variance	(1,061,293)	(710,094)	(339,164)	107,037	181,161	(89,584)	404,624	313,144					(611,174)
Purchased Services	11,193,934	7,308,309	20,504,745	11,763,631	9,580,043	12,931,500	13,159,182	13,401,513	13,350,647	11,539,095	15,862,317	15,699,282	151,134,413	
	2014	12,447,460	9,048,496	15,776,556	14,971,778	10,580,702	16,031,665	11,961,993	12,126,356	12,617,710	22,516,737	14,487,852	11,792,384	171,529,980
	2015	9,772,668	14,794,989	15,009,094	17,286,140	16,836,472	13,223,235	13,033,320	13,249,668	16,683,630	11,593,515	12,924,897	14,784,198	170,023,076
	2016	8,914,931	21,399,570	16,001,228	17,469,400	13,494,064	18,819,956	14,887,908	14,911,354	14,315,068	16,070,129	18,261,362	18,596,994	163,151,234
	2017	11,367,876	14,214,555	16,782,629	17,855,910	20,322,137	18,542,015	19,604,935	18,288,014					132,988,130
	Variance	2,451,945	(7,185,014)	781,401	386,510	6,438,073	(267,941)	4,717,035	(623,540)					7,099,903
Supplies & Materials	232,375	59,677	589,568	389,191	658,630	185,577	224,682	181,016	118,036	750,364	415,337	774,763	4,059,276	
	2014	680,713	787,417	795,053	812,811	402,538	764,108	298,751	128,545	277,439	171,053	216,142	592,766	6,035,381
	2015	517,654	1,662,153	436,040	566,886	383,091	450,291	570,119	256,298	282,244	212,439	223,946	260,055	5,861,496
	2016	429,328	1,478,715	576,740	883,345	349,814	582,797	473,597	204,825	120,721	333,298	319,744	363,624	6,482,339
	2017	1,297,831	1,715,185	1,191,575	849,697	1,178,279	599,202	863,621	588,597					8,284,717
	Variance	868,512	236,400	614,935	(38,648)	828,464	16,205	395,023	375,972					3,294,264
Capital Outlay	119,163	353,258	1,334,786	74,443	784,256	40,049	80,643	99,736	30,996	83,971	120,562	1,045,801	4,147,764	
	2014	309,969	231,387	266,163	1,267,950	717,105	469,087	319,649	221,963	226,680	3,397	1,310,290	317,419	6,275,369
	2015	436,429	583,231	626,883	1,294,470	47,141	197,629	(890,445)	100,475	133,726	551,974	1,361,010	244,386	4,689,114
	2016	92,891	421,989	546,948	144,947	485,238	37,761	52,228	76,563	318,977	713,475	248,948	199,446	3,403,414
	2017	125,930	563,202	545,221	465,192	201,855	178,487	261,917	267,770					2,610,075
	Variance	33,039	140,213	(1,727)	321,245	(283,384)	140,725	209,690	190,707					751,909
Other Objects	140,445	1,794,645	116,574	257,648	570,305	237,426	142,581	39,832	224,058	2,499,416	193,295	226,112	6,443,417	
	2014	172,161	359,021	1,494,625	589,113	372,452	194,435	206,638	(170,493)	499,938	2,683,725	(346,141)	(546,483)	4,907,031
	2015	232,886	120,477	1,406,964	82,035	516,665	325,829	(34,149)	(70,849)	341,596	402,394	114,343	1,465,234	4,954,415
	2016	(3,005)	59,682	(132,947)	(77,832)	45,990	1,859,332	60,369	56,619	367,733	2,713,871	269,331	(1,725,601)	3,483,542
	2017	65,018	155,640	1,801,306	48,200	39,158	136,407	80,930	40,081					2,367,821
	Variance	67,023	104,958	1,534,253	126,032	(6,822)	(1,722,925)	20,621	(16,528)					506,613
TOTAL EXPENDITURES	31,448,136	36,450,936	43,060,623	32,664,146	36,713,297	33,727,734	41,896,460	32,485,702	40,264,016	35,644,976	39,558,935	39,611,681	443,508,782	
	2014	33,447,410	42,952,357	40,533,295	40,287,596	34,951,475	39,942,351	45,354,317	35,033,744	36,350,574	53,312,819	25,981,338	45,610,132	475,753,158
	2015	38,497,577	30,540,973	27,118,703	32,955,624	27,653,405	26,564,137	22,267,491	2,170,619	25,832,545	21,952,179	23,748,307	26,047,985	305,375,547
	2016	21,512,740	32,048,217	28,712,311	28,261,984	24,795,807	37,841,288	25,801,903	25,379,500	25,094,627	30,362,526	29,218,350	34,036,452	343,076,702
	2017	21,278,508	25,450,384	30,951,172	30,074,788	33,651,079	34,966,103	32,829,209	26,034,968	-	-	-	-	295,247,212
	Variance	(244,231)	(6,397,833)	2,248,861	1,811,804	8,855,273	(2,875,105)	7,027,305	655,470					10,832,464

General Fund Expenditures as of February 2018

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Operating Transfers Out						218,255					4,970,454	29,725,923	34,975,632
2014	-	-	-	-	-	218,255	-	-	-	-	-	-	-
2015	15,871,132	-	-	-	-	-	-	-	57,589	-	-	50,910	15,979,831
2016	-	-	16,215,611	-	-	-	188,219,549	120,435,769	(173,112,043)	14,089,369	15,312,877	15,724,431	196,799,510
2017	-	11,260	-	-	82,282,911	22,168,458	13,147,092	13,757,262	14,059,143	14,106,424	13,724,431	18,928,898	192,091,180
2018	10,696,659	11,726,256	29,813,480	14,310,323	14,598,367	20,131,527	14,207,739	14,946,273	-	-	-	-	130,519,723
Variance	10,696,659	11,714,996	29,813,480	14,309,323	(67,694,544)	(2,036,831)	1,060,647	1,189,010	-	-	-	-	(857,283)
Advances Out													
2014	-	-	-	619,591	-	-	-	-	-	-	-	26,182,275	26,601,865
2015	-	-	-	-	-	-	-	-	-	-	-	-	17,288,115
2016	-	-	-	-	-	-	-	-	-	-	-	-	12,354,183
2017	-	-	-	-	-	-	-	-	-	-	-	-	11,505,000
2018	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses													
2014	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	(1,152,230)	-	-	-	-	(1,152,230)
2016	-	-	-	-	-	-	-	-	-	-	-	-	4,682,306
2017	-	-	1,953	-	-	-	-	-	-	-	14,980	-	16,933
2018	-	-	-	-	-	11	-	-	-	-	-	-	11
Variance	-	-	(1,953)	-	-	11	-	-	-	-	-	-	(1,941)
TOTAL OTHER FINANCING USES													
2014	-	-	-	419,591	-	218,255	-	-	-	-	4,970,454	35,919,198	61,527,498
2015	15,871,132	-	-	-	-	-	-	(1,152,230)	57,589	-	-	-	17,339,025
2016	-	-	16,215,611	-	-	-	188,219,549	120,435,769	(173,112,043)	14,089,369	15,312,877	13,757,262	32,670,867
2017	-	11,260	1,953	-	82,282,911	22,168,458	13,147,092	13,757,262	14,059,143	14,106,424	13,759,411	20,333,198	203,631,113
2018	10,696,659	11,726,256	29,813,480	14,309,323	14,598,367	20,131,527	14,207,739	14,946,273	-	-	-	-	130,519,733
Variance	10,696,659	11,714,996	29,813,527	14,309,323	(67,694,544)	(2,036,820)	1,060,647	1,189,010	-	-	-	-	(859,283)
TOTAL EXPD & FINANCING USES													
2014	31,448,136	36,460,936	43,080,623	33,863,737	36,713,297	33,846,989	41,890,460	32,485,762	40,264,816	35,644,976	44,520,443	55,530,879	505,095,280
2015	49,313,542	42,953,257	40,533,295	40,287,596	34,951,475	39,952,351	46,354,117	33,871,514	36,408,563	53,312,819	25,981,388	63,949,157	507,858,674
2016	38,497,577	30,548,973	43,334,314	32,955,624	27,651,486	26,564,137	210,507,040	122,806,398	(147,779,498)	36,045,548	39,061,184	58,710,653	519,211,546
2017	21,522,740	31,069,477	28,714,163	28,262,984	30,088,718	60,093,746	33,948,995	39,136,762	39,149,771	44,463,650	41,957,761	64,389,650	546,688,815
2018	31,975,167	37,126,640	60,774,652	44,674,111	48,250,446	55,097,741	47,056,946	40,981,422	-	-	-	-	365,765,947
Variance	10,452,438	5,117,103	32,080,388	16,211,127	(58,838,272)	(4,912,004)	1,067,953	1,184,480	-	-	-	-	10,032,263

Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
As of 2/28/2018

Fund: 001 : General Fund

Object - Description	Budget	Actual	Encumbrance	Balance
Revenue				
4111100 - Gen Prop Tax R/E-Unresv	274,781,407.99	271,137,451.01	0.00	3,643,956.98
4112200 - Public Utility Pers Prop Tax	31,782,112.00	17,090,549.96	0.00	14,691,562.04
4121100 - Tuition Regular Day School	100,000.00	28,656.12	0.00	71,343.88
4122100 - Tuition-Oth Dist Reg	100,000.00	(24,249.30)	0.00	124,249.30
4122300 - Tuition-Oth Dist Spec Ed	618,931.07	306,075.26	0.00	312,855.81
4122400 - Tuition-Otr Distr- Voc Ed	0.00	4,978.93	0.00	(4,978.93)
4122700 - Tuition-Open Enroll Oth Distr	3,993,743.93	2,370,962.37	0.00	1,622,781.56
4132100 - Transportation Ohio Regular	0.00	24,426.50	0.00	(24,426.50)
4134100 - Transportation Other Regular	0.00	7,173.50	0.00	(7,173.50)
4141000 - Interest on Investments	1,027,681.00	878,854.27	0.00	148,826.73
4142000 - Dividends on Investments	100.00	129.52	0.00	(29.52)
4143000 - Gain/Loss on Sale of Invstmnts	125,000.00	25,100.26	0.00	99,899.74
4144000 - RntlofRealProp for Income Purp	75,000.00	0.00	0.00	75,000.00
4179000 - Other Classroom Mat/Fees	40,002.20	10,894.23	0.00	29,107.97
4181000 - Misc Rev-Rentals	285,778.15	110,359.31	0.00	175,418.84
4182000 - Misc Rev-Donations Private Src	100,050.00	400,262.11	0.00	(300,212.11)
4188000 - Property Tax Exemption Rev	1,800,000.00	5,949,141.58	0.00	(4,149,141.58)
4189000 - Other Miscellaneous Receipts	128,000.00	433,537.86	0.00	(305,537.86)
4189010 - Contingency-Estimated Revenue	(22,999.58)	0.00	0.00	(22,999.58)
4193300 - Sale of Personal Property	0.00	23,645.00	0.00	(23,645.00)
4230000 - Rev/bbehalf of SchDist InstrmSrc	0.00	5,952.70	0.00	(5,952.70)
4240000 - Revenue in Lieu of Taxes	11,422,021.00	6,041,020.78	0.00	5,381,000.22
4311000 - School Foundation Basic Allow	177,082,455.64	122,485,292.61	0.00	54,597,163.03
4313100 - 10/2.5 Perc Rollbacks	18,593,475.00	9,123,935.40	0.00	9,469,539.60
4313200 - Homestead Exemption	4,519,789.00	2,453,742.35	0.00	2,066,046.65
4313500 - Tang Per Prop Tax Loss	3,544,646.00	2,199,064.63	0.00	1,345,581.37
4319000 - Other Unrestrict Grants In Aid	1,711,680.27	1,683,852.35	0.00	27,827.92
4321100 - Poverty Based Assistance	21,254,929.83	13,749,065.50	0.00	7,505,864.33
4321900 - OthRestr Grants inAid fr State	1,545,885.00	1,131,154.91	0.00	414,730.09
4413900 - FedUnrestr via Other Instrm Src	971,950.50	395,489.23	0.00	576,461.27
4422000 - Restricted Grant-Fed via State	0.00	0.00	0.00	0.00
4423000 - Restricted Grant-Fed via Inter	0.00	0.00	0.00	0.00
4510000 - Transfers-In	0.00	0.00	0.00	0.00
4522000 - Advance-in-Return	12,500,000.00	11,505,000.00	0.00	995,000.00
4530000 - Refund of Prior Year Exp	3,500,000.00	1,168,366.40	0.00	2,331,633.60
Revenue Total:	571,581,639.00	470,719,885.35	0.00	100,861,753.65
Expenditure				
5111000 - Regular Cert Salary Wages	61,761,598.04	39,485,936.37	0.00	22,275,661.67
5112000 - Temp Cert Salary Wages	854,537.90	437,168.54	0.00	417,369.36
5113000 - Suppl Cert Salary Wages	8,551,689.01	2,095,660.21	0.00	6,456,028.80
5121000 - Certified Sick Leave	540,067.00	139,271.44	0.00	400,795.56
5122000 - Certified Personal Leave	0.00	0.00	0.00	0.00
5123000 - Certified Vacation Leave	0.00	0.00	0.00	0.00

Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
As of 2/28/2018

Fund: 001 : General Fund

Object - Description	Budget	Actual	Encumbrance	Balance
5124000 - Certified Holiday	0.00	0.00	0.00	0.00
5125000 - Certified Professional Leave	0.00	0.00	0.00	0.00
5127000 - Certified Jury Duty	0.00	0.00	0.00	0.00
5129000 - Certified Other Leave Benefit	0.00	0.00	0.00	0.00
5132000 - Certified Termination Benefits	3,000,000.00	1,455,350.55	0.00	1,544,649.45
5139000 - Other Certified Compensation	15,000.00	9,350.00	0.00	5,650.00
5141000 - Noncert Regular Sal Wages	39,769,108.44	23,084,505.65	0.00	16,684,602.79
5142000 - Noncert Temp Salary Wages	138,606.62	34,782.73	1.75	103,822.14
5143000 - Noncert Suppl Salary Wage	316,553.79	325,713.28	0.00	(9,159.49)
5144000 - Noncert Overtime Sal Wage	771,241.49	520,546.23	0.00	250,695.26
5151000 - Noncert Sick Leave	0.00	0.00	0.00	0.00
5152000 - Noncert Personal Leave	0.00	0.00	0.00	0.00
5153000 - Noncert Vacation Leave	0.00	0.00	0.00	0.00
5154000 - Certified Holiday	0.00	0.00	0.00	0.00
5155000 - Noncert Professional Leave	0.00	0.00	0.00	0.00
5156000 - Noncert Military Leave	0.00	0.00	0.00	0.00
5157000 - Noncert Jury Duty	0.00	0.00	0.00	0.00
5159000 - Noncert Other Leave Benefit	0.00	0.00	0.00	0.00
5161000 - Calamity Payments	0.00	24,299.46	35,700.54	(60,000.00)
5162000 - Noncert Termination Benefits	400,000.00	515,171.23	28,412.81	(143,584.04)
5169000 - Other Noncert Compensation	0.00	0.00	0.00	0.00
5171000 - Compensate Board Members	85,000.00	27,675.01	0.00	57,324.99
5172000 - Student Workers	4,000.00	1,457.13	0.00	2,542.87
5211000 - Employer STRS	10,076,337.92	5,825,711.02	0.00	4,250,626.90
5212000 - STRS Pickup	94,132.55	62,225.43	0.00	31,907.12
5213000 - Social Security System	1,041,779.52	578,617.22	0.00	463,162.30
5221000 - Employer SERS	5,726,072.13	3,390,622.14	0.00	2,335,449.99
5222000 - SERS Pickup	93,511.09	67,203.39	0.00	26,307.70
5223000 - Social Security	592,689.77	330,974.96	0.00	261,714.81
5231000 - Tuition Reimbursement	105,000.00	21,592.20	1,120.00	82,287.80
5239000 - Other Recimb and Fringe Benefit	100,000.00	162,725.75	0.00	(62,725.75)
5241000 - Cert Medical Hospital	12,083,606.44	4,384,628.66	0.00	7,698,977.78
5242000 - Cert Life Insurance	147,456.70	78,395.28	0.00	69,061.42
5243000 - Cert Dental Insurance	0.00	329,193.72	0.00	(329,193.72)
5249000 - Othr Cert Insurance	1.05	42,559.05	0.00	(42,558.00)
5251000 - Noncert Medical Hospital	7,233,309.96	4,815,724.62	0.00	2,417,585.34
5252000 - Noncert Life Insurance	80,049.57	36,196.62	0.00	43,852.95
5253000 - Noncert Dental Insurance	0.00	124,795.49	0.00	(124,795.49)
5259000 - Othr Noncert Insurance	0.00	329,602.17	0.00	(329,602.17)
5261000 - Certified Workers Comp	271,417.44	159,870.37	0.00	111,547.07
5262000 - Noncert Workers Comp	149,819.85	87,026.59	0.00	62,793.26
5281000 - Cert Unemployment Insur	117,671.11	7,480.52	0.00	110,190.59
5282000 - Civil Svc Unemployment Insur	120,000.00	8,436.21	0.00	111,563.79
5410000 - Professional Technical Servs	5,202.20	0.00	234.00	4,968.20

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Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
As of 2/28/2018

Fund: 001 : General Fund

Object - Description	Budget	Actual	Encumbrance	Balance
5411000 - Instruction Services	1,407,314.72	813,852.20	295,525.48	297,937.04
5412000 - Instructional Improvement Svrs	765,026.70	333,456.23	221,034.33	210,536.14
5413000 - Health Services	1,733,617.56	1,053,640.07	791,348.72	(111,371.23)
5414000 - Staff Services	43,373.15	22,939.92	13,453.65	6,979.58
5415000 - Management Services	3,658.25	336.45	0.00	3,321.80
5416000 - Data Processing Services	738,813.46	722,499.89	57,901.19	(41,587.62)
5417000 - Statistical Services	152,543.58	145,000.50	2,750.00	4,793.08
5418000 - Professional Legal Svcs	896,267.94	494,633.39	245,154.72	156,479.83
5419000 - Other Prof Tech Services	24,093,309.38	14,639,061.92	7,015,699.30	2,438,548.16
5422000 - Garbage Removal Cleaning	178,567.32	111,554.73	48,357.61	18,654.98
5423000 - Repairs Maintenance Svcs	1,400,960.84	740,009.50	375,542.19	285,409.15
5424000 - Property Insurance	471,632.00	397,385.00	22,206.00	52,041.00
5425000 - Rentals/CopyPrintClicks	779,423.39	456,217.90	8,595.00	314,610.49
5426000 - Lease Purchase Agreements	10,953,527.64	9,316,806.21	1,000,641.05	636,080.38
5429000 - Other Property Service	37,700.00	1,057.25	0.00	36,642.75
5431000 - Certified Travel Reimbursement	151,811.44	39,773.46	88,815.72	23,222.26
5432000 - Certified Meeting Expense	919,397.70	347,564.08	180,354.09	391,479.53
5433000 - Non-Certified Travel Reimburs	75,055.72	13,827.01	31,189.19	30,039.52
5434000 - Non-Certified Meeting Expense	242,117.09	53,459.56	86,003.17	102,654.36
5439000 - Other Travel Mtg Expense	109,551.58	15,537.90	24,625.96	69,387.72
5441000 - Telephone Service	5,706,751.84	2,852,074.28	2,803,051.32	51,626.24
5443000 - Postage	375,365.33	129,354.11	24,091.34	221,919.88
5445000 - Mail Messenger Service	281,413.23	172,110.56	99,085.65	10,217.02
5446000 - Advertising	276,292.90	60,461.58	25,137.48	190,693.84
5447000 - Internet Access Service	432,000.00	222,600.00	209,400.00	0.00
5449000 - Other Communications Svcs	1,321,774.31	644,704.16	720,407.67	(43,337.52)
5451000 - Electricity	7,986,017.10	5,085,357.85	2,443,335.78	457,323.47
5452000 - Water and Sewage	1,886,551.08	1,077,521.29	472,585.98	336,443.81
5453000 - Gas	1,647,840.76	922,496.82	603,628.35	121,715.59
5459000 - Other Utilities	60,028.00	17,678.00	19,250.00	23,100.00
5461000 - Printing and Binding	730,767.11	127,489.94	330,548.84	272,728.33
5469000 - Other Craft Trade Svcs	494,450.99	311,985.93	158,559.31	23,905.75
5471000 - Tuition Paid Other OH Distrcs	7,901,792.00	3,998,523.06	2,759,353.15	1,143,915.79
5472000 - Tuition Paid Outside OH Dist	33,000.00	25,171.92	26,862.00	(19,033.92)
5473000 - Payments to Private Schools	21,000,000.00	14,241,945.03	0.00	6,758,054.97
5474000 - Excess Costs	831,500.00	64,419.67	0.00	767,080.33
5475000 - Pay Special Ed In Distric	16,001,000.00	11,111,365.89	6,778,506.93	(1,888,872.82)
5476000 - Tuition-Pymnt VocEd Compact	13,000.00	6,596.73	0.00	6,403.27
5477000 - Open Enroll Pgm In Distr	3,800,000.00	2,457,955.96	0.00	1,342,044.04
5478000 - Community School In Distr	51,182,433.99	34,262,504.29	352,915.11	16,567,014.59
5479000 - Other Tuition Payments	1,201,648.56	1,171,917.34	758,792.50	(729,061.28)
5481000 - Studt Trans Purch OH District	326,051.00	128,958.78	0.00	197,092.22
5483000 - Studt Tran Purch Other Source	37,246,908.41	23,426,082.65	12,465,640.09	1,355,185.67
5485000 - Purch Trans Serv Enrich Activts	150,427.10	14,975.50	3,131.00	132,320.60

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Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
As of 2/28/2018

Fund: 001 : General Fund

Object - Description	Budget	Actual	Encumbrance	Balance
5486000 - Purch Trans ExtraCur Prog	15,000.00	0.00	0.00	15,000.00
5489000 - Other Pupil Transp Svcs	745,631.51	562,482.46	328,392.09	(145,243.04)
5490000 - Other Purchased Services	0.00	0.00	0.00	0.00
5499000 - Other Purchased Services	377,418.33	172,782.81	121,388.53	83,246.99
5511000 - Classroom Supplies	1,493,532.76	555,910.86	94,693.19	842,928.71
5512000 - Office Supplies	314,135.25	130,995.33	59,433.45	123,706.47
5514000 - Health Hygiene Supplies	16,402.35	4,497.26	9,463.22	2,441.87
5515000 - Farm Supplies	0.00	0.00	0.00	0.00
5516000 - Software Materials	4,014,262.90	2,657,040.97	644,089.62	713,132.31
5517000 - Computer Supplies	24,468.17	1,365.87	11,305.00	11,797.30
5519000 - Other General Supplies	983,858.95	349,759.47	127,461.95	506,637.53
5521000 - New Textbooks	144,685.00	59,104.95	30,968.98	54,611.07
5522000 - Replacement Textbooks	3,000.00	0.00	0.00	3,000.00
5523000 - Rebinding Textbooks	0.00	0.00	0.00	0.00
5524000 - Supplemental Textbooks	734,862.92	174,771.51	97,965.43	462,125.98
5525000 - Electronic Instr Matris & Supls	1,692,299.05	1,353,286.35	28,832.08	310,180.62
5529000 - Other Textbooks	5,900.00	0.00	0.00	5,900.00
5531000 - New Library Books	5,004.18	4,380.18	0.00	624.00
5541000 - Newspapers	5,425.00	687.33	487.07	4,250.60
5542000 - Periodicals	2,181.26	1,386.96	79.15	715.15
5544000 - Photo and Newspaper Supplies	750.00	0.00	0.00	750.00
5546000 - Electronic Subscription Servs	7,210.00	10,079.00	0.00	(2,869.00)
5549000 - Other	575.00	75.00	0.00	500.00
5551000 - Supplies for Resale	0.00	0.00	0.00	0.00
5561000 - Milk	0.00	0.00	0.00	0.00
5563000 - Meat	0.00	0.00	0.00	0.00
5564000 - Vegetables	0.00	242.99	0.00	(242.99)
5569000 - Other Food	20,688.64	4,743.44	7,440.66	8,504.54
5572000 - Buildings	1,589,643.82	1,268,746.29	203,636.12	117,261.41
5573000 - Equipment and Furniture	36,633.00	1,800.00	100.00	34,733.00
5581000 - Suppls & Parts Repair of Vchcl	193,368.75	114,268.25	70,485.33	8,615.17
5582000 - Fuel	2,049,199.38	1,583,102.75	361,012.59	105,084.04
5589000 - Other	0.00	0.00	0.00	0.00
5590000 - Other Supplies Materials	30,385.90	4,472.60	3,480.10	22,433.20
5620000 - Buildings	0.00	0.00	0.00	0.00
5630000 - Improvements (Non Bldg)	689,015.18	509,000.00	154,015.18	26,000.00
5640000 - Equipment	791,686.84	408,497.71	69,443.33	313,745.80
5644000 - Technical Equipment	2,918,865.80	1,499,979.92	321,242.33	1,097,643.55
5645000 - Capitalized Equipment	121,800.00	12,930.00	97,665.00	11,205.00
5650000 - Vehicles	227,914.50	174,455.50	24,894.00	28,365.00
5690000 - Other Capital Outlay	50,800.00	5,211.57	1,000.00	44,588.43
5841000 - Membership In Prof Org	255,395.05	174,904.38	4,424.00	76,066.67
5843000 - Charges For Audit Exams	21,236.29	20,000.00	0.00	1,236.29
5844000 - County Bd of Ed Contribution	224,000.00	148,781.18	0.00	75,218.82

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Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
At of 2/28/2018

Fund: 001 : General Fund

Object - Description	Budget	Actual	Encumbrance	Balance
5845000 - Property Tax Collection Fees	3,675,000.00	1,634,558.80	0.00	2,040,441.20
5846000 - Election Expense	200,000.00	0.00	0.00	200,000.00
5847000 - Delinquent Land Taxes	900,000.00	143,327.44	0.00	756,672.56
5848000 - Bank Charges	93,000.00	84,543.96	2,578.72	5,877.32
5849000 - Other Dues and Fees	267,777.30	21,981.76	40,399.14	205,396.40
5851000 - Liability Insurance	459,590.00	115,638.00	315,561.00	28,391.00
5855000 - Fire/Extended Coverage Ins	8,986.00	0.00	0.00	8,986.00
5859000 - Other Insurance	115,808.00	500.00	0.00	115,308.00
5863000 - Liability Judgments	0.00	0.00	0.00	0.00
5864000 - Out of Court Settlement	146,448.20	34,844.00	0.00	111,604.20
5882000 - Awards/Prizes for Competition	200.00	62.50	0.00	137.50
5889000 - Other Awards and Prizes	21,005.73	2,582.25	4,644.42	13,779.06
5899000 - Other Miscellaneous	419,500.00	(13,902.89)	2,194.90	431,207.99
5910000 - Transfers	232,999.12	0.00	0.00	232,999.12
5911000 - Transfers	204,354,105.10	130,519,723.36	0.00	73,834,381.74
5912000 - Contingencies	10,604,283.62	0.00	0.00	10,604,283.62
5921000 - Initial Adv Out	0.00	0.00	0.00	0.00
5922000 - Return of Advance	0.00	0.00	0.00	0.00
5930000 - Refund of Prior Yr Recpt	0.00	11.45	0.00	(11.45)
Expenditure Total:	601,592,081.61	365,766,947.26	44,867,725.55	190,957,408.79
001 : General Fund	(30,010,442.60)	104,952,938.08	(44,867,725.55)	(90,095,655.14)

Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
As of 2/28/2018

Fund: 001 : General Fund

Object - Description	Budget	Actual	Encumbrance	Balance
Grand	<u>-30,010,442.60</u>	<u>104,952,938.08</u>	<u>-44,867,725.55</u>	<u>-90,095,655.14</u>

End of Report

Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
As of 2/28/2018

Fund: 598 : Schoolwide Building Program

Object - Description	Budget	Actual	Encumbrance	Balance
Revenue				
4510000 - Transfers-In	199,363,331.25	120,231,523.43	0.00	79,131,807.82
4530000 - Refund of Prior Year Exp	0.00	0.00	0.00	0.00
Revenue Total:	199,363,331.25	120,231,523.43	0.00	79,131,807.82
Expenditure				
5111000 - Regular Cert Salary Wages	118,250,613.04	74,046,798.30	0.00	44,203,814.74
5112000 - Temp Cert Salary Wages	3,083,128.43	1,983,464.88	6,000.00	1,093,663.55
5113000 - Suppl Cert Salary Wages	426,963.75	162,292.64	0.00	264,671.11
5121000 - Certified Sick Leave	0.00	0.00	0.00	0.00
5122000 - Certified Personal Leave	0.00	0.00	0.00	0.00
5123000 - Certified Vacation Leave	0.00	0.00	0.00	0.00
5124000 - Certified Holiday	0.00	0.00	0.00	0.00
5125000 - Certified Professional Leave	0.00	0.00	0.00	0.00
5126000 - Certified Military Leave	0.00	0.00	0.00	0.00
5127000 - Certified Jury Duty	0.00	0.00	0.00	0.00
5129000 - Certified Other Leave Benefit	0.00	0.00	0.00	0.00
5141000 - Noncert Regular Sal Wages	19,643,512.65	12,060,767.78	0.00	7,582,744.87
5142000 - Noncert Temp Salary Wages	3,300.00	19,577.79	0.00	(16,277.79)
5143000 - Noncert Suppl Salary Wage	194,273.17	56,842.02	0.00	137,431.15
5144000 - Noncert Overtime Sal Wage	103,774.81	68,449.93	0.00	35,324.88
5151000 - Noncert Sick Leave	0.00	0.00	0.00	0.00
5152000 - Noncert Personal Leave	0.00	0.00	0.00	0.00
5153000 - Noncert Vacation Leave	0.00	0.00	0.00	0.00
5154000 - Certified Holiday	0.00	409.76	0.00	(409.76)
5155000 - Noncert Professional Leave	0.00	0.00	0.00	0.00
5156000 - Noncert Military Leave	0.00	0.00	0.00	0.00
5157000 - Noncert Jury Duty	0.00	0.00	0.00	0.00
5159000 - Noncert Other Leave Benefit	0.00	0.00	0.00	0.00
5172000 - Student Workers	38,637.54	12,092.95	0.00	26,544.59
5211000 - Employer STRS	17,047,780.61	10,658,131.12	0.00	6,389,649.49
5212000 - STRS Pickup	0.00	0.00	0.00	0.00
5213000 - Social Security System	1,763,179.49	1,041,821.24	0.00	721,358.25
5221000 - Employer SERS	2,794,689.94	1,710,391.04	0.00	1,084,298.90
5222000 - SERS Pickup	0.00	0.00	0.00	0.00
5223000 - Social Security	288,931.33	164,922.19	0.00	124,009.14
5239000 - Other Reimb and Fringe Benefit	0.00	237,845.13	0.00	(237,845.13)
5241000 - Cert Medical Hospital	22,418,729.21	8,615,168.95	0.00	13,803,560.26
5242000 - Cert Life Insurance	250,537.78	151,733.48	0.00	98,804.30
5243000 - Cert Dental Insurance	0.00	633,732.26	0.00	(633,732.26)
5249000 - Othr Cert Insurance	0.00	54,533.29	0.00	(54,533.29)
5251000 - Noncert Medical Hospital	3,745,639.38	3,583,202.96	0.00	162,436.42
5252000 - Noncert Life Insurance	41,519.09	12,741.63	0.00	28,777.46
5253000 - Noncert Dental Insurance	0.00	64,104.10	0.00	(64,104.10)
5259000 - Othr Noncert Insurance	0.00	284,327.67	0.00	(284,327.67)

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Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
As of 2/28/2018

Fund: 598 : Schoolwide Building Program

Object - Description	Budget	Actual	Encumbrance	Balance
5261000 - Certified Workers Comp	462,142.91	289,231.83	0.00	172,911.08
5262000 - Noncert Workers Comp	75,883.91	43,967.26	0.00	31,916.65
5410000 - Professional Technical Svrs	0.00	16,272.62	32,627.38	(48,900.00)
5411000 - Instruction Services	722,184.65	282,633.61	188,562.98	250,988.06
5412000 - Instructional Improvement Svrs	551,066.32	288,585.67	197,267.86	65,212.79
5416000 - Data Processing Services	300.00	300.00	275.00	(275.00)
5418000 - Professional Legal Svcs	40.18	40.18	0.00	0.00
5419000 - Other Prof Tech Services	2,251,002.35	1,221,478.26	873,114.01	156,410.08
5423000 - Repairs Maintenance Svcs	12,096.35	4,139.95	1,708.76	6,247.64
5425000 - Rentals/CopyPrintClicks	1,049,485.28	726,990.90	0.00	322,494.38
5426000 - Lease Purchase Agreements	0.00	0.00	0.00	0.00
5429000 - Other Property Service	0.00	0.00	0.00	0.00
5431000 - Certified Travel Reimbursement	23,358.97	9,485.42	3,285.19	10,588.36
5432000 - Certified Meeting Expense	354,334.40	119,286.35	81,505.33	153,542.72
5433000 - Non-Certified Travel Reimburse	1,221.74	355.88	480.96	384.90
5434000 - Non-Certified Meeting Expense	1,000.00	0.00	0.00	1,000.00
5439000 - Other Travel Mtg Expense	116,833.79	10,872.48	11,891.63	94,069.68
5443000 - Postage	63,819.21	34,152.11	117.05	29,550.05
5447000 - Internet Access Service	65,590.80	65,590.80	0.00	0.00
5461000 - Printing and Binding	51,756.41	25,229.05	13,111.52	13,415.84
5462000 - Contracted Food Services	0.00	0.00	0.00	0.00
5483000 - Studt Tran Purch Other Source	9,982.20	3,208.20	4,959.00	1,815.00
5485000 - Purch Trans Serv Enrich Actvts	34,619.20	7,170.00	23,857.20	3,392.00
5486000 - Purch Trans ExtraCurr Prog	6,669.00	0.00	6,669.00	0.00
5489000 - Other Pupil Transp Svcs	44,852.41	6,680.50	23,708.04	14,463.87
5491000 - Third Party Administrator	0.00	0.00	0.00	0.00
5499000 - Other Purchased Services	89,849.47	48,819.75	30,844.23	10,185.49
5510000 - General Supplies	0.00	807.48	1,528.40	(2,335.88)
5511000 - Classroom Supplies	1,324,160.48	584,222.29	110,292.75	629,645.44
5512000 - Office Supplies	309,648.51	133,020.71	42,003.98	134,623.82
5514000 - Health Hygiene Supplies	5,907.09	7,395.88	814.94	(2,303.73)
5515000 - Farm Supplies	0.00	0.00	0.00	0.00
5516000 - Software Materials	16,650.00	1,750.00	9,900.00	5,000.00
5517000 - Computer Supplies	3,108.66	2,849.79	118.66	140.21
5519000 - Other General Supplies	93,257.80	51,165.29	6,239.41	35,853.10
5521000 - New Textbooks	19,195.79	12,538.20	5,573.75	1,083.84
5523000 - Rebinding Textbooks	277.84	0.00	0.00	277.84
5524000 - Supplemental Textbooks	114,184.06	52,099.54	12,817.02	49,267.50
5525000 - Electronc Instr Matriis & Supis	267,457.89	182,370.56	51,284.61	33,802.72
5531000 - New Library Books	0.00	0.00	0.00	0.00
5541000 - Newspapers	0.00	0.00	0.00	0.00
5542000 - Periodicals	24,358.03	21,539.91	1,158.22	1,659.90
5543000 - Electronic Media	0.00	0.00	0.00	0.00
5546000 - Electronic Subscription Svcs	37,215.00	18,878.78	5,656.00	12,680.22

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Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
As of 2/28/2018

Fund: 598 : Schoolwide Building Program

Object - Description	Budget	Actual	Encumbrance	Balance
5551000 - Supplies for Resale	0.00	0.00	0.00	0.00
5559000 - Other Items For Resale	0.00	0.00	0.00	0.00
5564000 - Vegetables	0.00	0.00	0.00	0.00
5569000 - Other Food	23,976.82	9,975.56	6,412.98	7,588.28
5573000 - Equipment and Furniture	15,677.99	9,289.27	5,188.72	1,200.00
5590000 - Other Supplies Materials	0.00	0.00	0.00	0.00
5640000 - Equipment	72,851.09	31,907.77	810.00	40,133.32
5644000 - Technical Equipment	316,139.38	198,856.51	6,719.20	110,563.67
5645000 - Capitalized Equipment	13,794.30	13,794.30	0.00	0.00
5690000 - Other Capital Outlay	23,115.31	22,247.19	663.68	204.44
5841000 - Membership In Prof Org	23,207.50	9,975.50	949.00	12,283.00
5849000 - Other Dues and Fees	116,852.83	88,317.51	14,384.18	14,151.14
5889000 - Other Awards and Prizes	37,316.66	6,273.34	9,244.19	21,799.13
5899000 - Other Miscellaneous	2,644.00	2,350.00	0.00	294.00
5910000 - Transfers	197,417.65	0.00	0.00	197,417.65
5911000 - Transfers	0.00	0.00	0.00	0.00
5912000 - Contingencies	227,277.06	0.00	135.54	227,141.52
5922000 - Return of Advance	0.00	0.00	0.00	0.00
Expenditure Total:	199,368,991.51	120,289,467.31	1,791,880.37	77,287,643.83
598 : Schoolwide Building Program	(5,660.26)	(57,943.88)	(1,791,880.37)	1,844,163.99

Cincinnati Public Schools
Budget to Actual with Encumb by Fund,Obj
As of 2/28/2018

Fund: 598 : Schoolwide Building Program

Object - Description	Budget	Actual	Encumbrance	Balance
Grand	-5,660.26	-57,943.88	-1,791,880.37	1,844,163.99

End of Report

Cincinnati Public Schools
Cash Summary By Fund
As of February 2018

Fund	Beginning Balance	Receipts YTD	Expenditures YTD	Current Balance	Encumbered	Unencumbered Cash
000 - Pooled Cash Fund	0.00	0.00	0.00	0.00	0.00	0.00
001 - General Fund	89,404,775.10	470,719,885.35	365,766,947.27	194,357,713.18	44,867,725.55	149,489,987.63
002 - Bond Retirement Fund	30,459,370.78	50,937,831.84	43,193,203.34	38,203,999.28	0.00	38,203,999.28
003 - Permanent Improvement Fund	4,506,793.93	923,980.35	2,805,404.35	2,625,369.93	1,538,327.74	1,087,042.19
004 - Building Fund	0.00	0.00	0.00	0.00	0.00	0.00
005 - Replacement	1,176.91	0.00	0.00	1,176.91	0.00	1,176.91
006 - Food Services Fund	14,254,349.93	11,818,906.73	12,077,044.94	13,996,211.72	7,053,529.44	6,942,682.28
007 - Special Trust Fund	791,403.37	52,600.44	76,596.79	767,407.02	6,090.56	761,316.46
008 - Endowment Fund	1,003,729.27	5,666.24	10,667.84	998,727.67	0.00	998,727.67
009 - Uniform School Supplies Fund	1,017,372.32	269,896.42	167,649.07	1,119,619.67	26,586.68	1,093,032.99
010 - Classroom Facilities Fund	1,035,306.55	0.00	471,326.22	563,980.33	41,347.44	522,632.89
011 - Rotary Special Services Fund	1,714,065.04	804,938.66	517,084.06	2,001,919.64	13,627.73	1,988,291.91
012 - Adult Education Fund	39,568.97	1,191.68	11,703.21	29,057.44	1,824.54	27,232.90
014 - Internal Services Rotary Fund	1,559,337.71	29,502.14	-191,141.03	1,779,980.88	657,924.03	1,122,056.85
018 - Public School Support Fund	408,198.58	136,695.54	110,311.35	434,582.77	60,892.63	373,690.14
019 - Other Grant Fund	3,937,976.84	2,576,271.39	1,947,684.17	4,566,564.06	2,190,704.56	2,375,859.50
020 - Special Enterprise	3,205.33	0.00	0.00	3,205.33	0.00	3,205.33
021 - Intra District Services Fund	22,561,074.87	20,436,933.26	25,675,798.41	17,322,209.72	0.00	17,322,209.72
022 - District Agency Fund	856,830.42	0.00	0.00	856,830.42	0.00	856,830.42
024 - Emp Ben Self Insurance Fund	15,148,650.75	32,257,399.96	33,708,577.34	13,697,473.37	8,828,478.32	4,868,995.05
034 - Classroom Fac Maintenance Fund	4,186,904.76	3,254,466.00	2,734,169.68	4,707,201.08	1,244,949.78	3,462,251.30
200 - Student Managed Activity Fund	94,057.76	82,215.51	67,774.78	108,498.49	36,380.38	72,118.11
300 - District Managed Stud Act Fund	2,209,945.00	1,364,649.15	1,188,842.60	2,385,751.55	1,097,684.85	1,288,066.70
401 - Auxiliary Services (NPSS) Fund	1,000,497.01	10,203,452.37	6,356,113.92	4,847,835.46	853,384.30	3,994,451.16
432 - Management Information System	439.56	0.00	0.00	439.56	0.00	439.56
439 - Public School Preschool Fund	-1,177,760.38	1,918,345.72	755,371.04	-14,785.70	0.00	-14,785.70
440 - Entry Year Programs	0.00	0.00	0.00	0.00	0.00	0.00
459 - Ohio Reads	0.50	0.00	0.00	0.50	0.00	0.50
461 - Voc Ed Enhancement Fund	41,528.86	28,585.94	68,723.19	1,391.61	5,032.72	-3,641.11
463 - Alternative Schools Fund	105,036.09	41,707.25	16,983.19	129,760.15	0.00	129,760.15
466 - Straight A Fund	543.02	0.00	0.00	543.02	0.00	543.02
499 - Miso. State Grants Fund	189,919.31	67,554.76	53,923.12	203,550.95	2,995.06	200,555.89
501 - Adult Basic Education	103,229.97	648,980.15	834,763.74	-82,553.62	53,891.13	-136,444.75
506 - Race to the Top	148,905.27	0.00	0.00	148,905.27	0.00	148,905.27
512 - Impact Aid/SAFA	98,261.29	45,568.42	12,399.19	131,430.52	8,411.53	123,018.99
516 - IDEA, Part B Spec Ed of H.C Fd	2,310,075.06	8,110,497.18	10,016,401.52	404,170.72	913,585.99	-509,415.27
524 - Voc Ed: Carl D Perkins 1984 Fd	289,885.68	773,641.19	752,128.09	311,398.78	106,043.79	205,354.99
525 - Project Head-Start	481,754.72	2,291,820.51	2,896,524.20	-122,948.97	21,652.42	-144,601.39
533 - Ed Res & Devl / Title I Fy10	0.00	0.00	0.00	0.00	0.00	0.00
536 - Title I Sch Improve Stimulus A	219,515.85	501,076.30	741,132.08	-20,539.93	222,971.80	-243,511.73
537 - Title I Sch Improve Stimulus G	122,976.60	161,097.13	206,299.88	77,773.85	0.00	77,773.85
551 - Title III - LEP	205,576.62	321,431.34	526,235.59	772.37	80,638.39	-79,866.02
572 - Title I Disadv Children Fund	2,715,094.96	16,934,232.96	19,557,974.30	91,353.62	1,985,516.52	-1,894,162.90
584 - Drug Free School Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
587 - IDEA Presch Grant Handicap Fd	592,039.03	119,784.63	710,879.71	943.95	109,135.44	-108,191.49
590 - Improving Teacher Quality Fund	1,386,453.93	1,695,376.35	2,057,599.48	1,024,230.80	283,532.72	740,698.08
598 - Schoolwide Building Program	660.26	120,231,523.43	120,289,467.31	-57,283.62	1,791,880.37	-1,849,163.99
599 - Misc. Federal Grant Fund	360,114.09	259,909.35	1,327,653.56	-707,630.12	179,924.54	-887,554.66
800 - Credit Card Rec Fund	-112,755.11	0.00	0.00	-112,755.11	0.00	-112,755.11
999 - Government Wide Fund	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	204,276,086.38	760,027,615.64	657,520,217.49	306,783,484.52	74,284,670.95	232,498,813.57

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**Cincinnati Public Schools
Cash Summary By Fund
As of February 2018**

Fund	Beginning Balance	Receipts YTD	Expenditures YTD	Current Balance	Encumbered	Unencumbered Cash
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End of Report

**Cincinnati Public Schools
Preschool Expansion - FY2018**

	CPS FY18	Rev CPS Budget	Feb YTD Actual	Encumbered	Balance
Revenues:					
General R/E Property Tax	13,649,553.39	13,649,553.39	14,212,275.27		(562,721.88)
Public Utility Personal Property Tax	1,100,847.17	1,100,847.17	581,685.47		519,161.70
Homestead Exemption	249,599.45	249,599.45	135,154.65		114,444.80
Less: Auditor collection fees	(165,000.00)	(165,000.00)	(86,813.69)		(78,186.31)
Revenues	14,835,000.01	14,835,000.01	14,842,301.70	-	(7,301.69)
Expenses:					
Tuition Assistance	4,504,418.00	4,504,418.00	2,620,656.48		1,883,761.52
CPS Payments to United Way	7,081,837.18	7,081,837.18	5,311,377.87	1,770,459.31	-
Cost of Quality (Wages) and WDC	57,722.00	57,722.00			57,722.00
** Special Education Support	880,003.95	834,941.76	200,732.87		634,208.89
Recurring administrative:	200,000.00	199,274.37	70,158.21		129,116.16
Expenses	12,723,981.13	12,678,193.31	8,202,925.43	1,770,459.31	2,704,808.57
Net Income	2,111,018.88	2,156,806.70	6,639,376.27	(1,770,459.31)	(2,712,110.26)

** Note: The Special education agreed upon allocation has been reduced to \$519,893.17 to reflect immediate staffing needs.

The budget remains at \$835K in order to allow us to move quickly when the demand for services exceeds available staffing.

CPS Monthly Tuition Assistance Calculation

	per day	\$ 52.32							
	half day	16.16							
CPS AUGUST									
# days enrolled									
	DAY RATE	#	FT	HT	Blank	FT	HT	Blank	
PSEO	Preschool Promise only	52.32	215	250	35	0	2,634	425	
PSEE	SPLIT: ECE & Preschool Promise	16.16	212	212			2,374		
PSTO	SPLIT: FED & Preschool Promise	16.16	3	3			36		
			520	465	36	0	5,034	425	-
			\$52						
Tuition calculation									
	FT	HT	Blank	Total					
	137,810.88	11,222.64		149,033.52					
	62,102.96			62,102.96					
	941.76			941.76					
	200,955.00	11,222.64	-	212,079.12					
				212,079.12					
CPS SEPTEMBER									
# days enrolled									
	DAY RATE	#	FT	HT	Blank	FT	HT	Blank	
PSEO	Preschool Promise only	52.32	319	332	37	0	5,803	732	
PSEE	SPLIT: ECE & Preschool Promise	16.16	206	226	0	0	4,195	-	-
PSTO	SPLIT: FED & Preschool Promise	16.16	3	3			51		
			540	511	37	0	9,325	732	-
			\$53						
Tuition calculation									
	FT	HT	Blank	Total					
	263,942.56	18,354.32		282,306.88					
	109,367.36			109,367.36					
	1,491.12			1,491.12					
	372,201.04	18,364.32	-	390,565.36					
				390,565.36					
CPS OCTOBER									
# days enrolled									
	DAY RATE	#	FT	HT	Blank	FT	HT	Blank	
PSEO	Preschool Promise only	52.32	344	337	37		6,335	778	
PSEE	SPLIT: ECE & Preschool Promise	16.16	227	229			4,777		
PSTO	SPLIT: FED & Preschool Promise	16.16	3	3			21		
			542	535	37	0	12,137	778	-
			\$56						
Tuition calculation									
	FT	HT	Blank	Total					
	331,655.45	20,351.48		352,006.93					
	124,555.31			124,555.31					
	549.36			549.36					
	451,172.16	20,352.48	-	471,524.64					
				471,524.64					
				1,085,159.12					
CPS NOVEMBER									
# days enrolled									
	DAY RATE	#	FT	HT	Blank	FT	HT	Blank	
PSEO	Preschool Promise only	52.32	362	335	35		5,645	629	
PSEE	SPLIT: ECE & Preschool Promise	16.16	232	231			1,920		
PSTO	SPLIT: FED & Preschool Promise	16.16	3	3			51		
			546	551	35	0	9,416	629	-
			\$58						
Tuition calculation									
	FT	HT	Blank	Total					
	285,426.00	16,454.64		302,880.64					
	102,547.20			102,547.20					
	1,124.16			1,124.16					
	389,095.36	16,454.64	-	405,549.92					
				405,549.92					
CPS DECEMBER									
# days enrolled									
	DAY RATE	#	FT	HT	Blank	FT	HT	Blank	
PSEO	Preschool Promise only	52.32	374	337	37		5,662	467	
PSEE	SPLIT: ECE & Preschool Promise	16.16	233	229			2,556		
PSTO	SPLIT: FED & Preschool Promise	16.16	3	3			33		
			547	552	37	0	8,241	467	-
			\$59						
Tuition calculation									
	FT	HT	Blank	Total					
	351,071.64	10,647.12		371,718.76					
	69,661.96			69,661.96					
	863.28			863.28					
	420,000.88	10,647.12	-	439,648.00					
				439,648.00					
				1,769,338.72					
CPS JANUARY									
# days enrolled									
	DAY RATE	#	FT	HT	Blank	FT	HT	Blank	
PSEO	Preschool Promise only	52.32	375	339	36		5,709	612	
PSEE	SPLIT: ECE & Preschool Promise	16.16	226	226			1,864		
PSTO	SPLIT: FED & Preschool Promise	16.16	3	3			51		
			548	553	36	0	9,003	612	-
			\$60						
Tuition calculation									
	FT	HT	Blank	Total					
	296,698.88	16,009.92		312,708.80					
	104,480.56			104,480.56					
	1,334.16			1,334.16					
	402,903.52	16,009.92	-	418,913.52					
				418,913.52					
				2,176,878.72					
CPS FEBRUARY									
# days enrolled									
	DAY RATE	#	FT	HT	Blank	FT	HT	Blank	
PSEO	Preschool Promise only	52.32	375	345	35		5,736	652	
PSEE	SPLIT: ECE & Preschool Promise	16.16	223	223			4,028		
PSTO	SPLIT: FED & Preschool Promise	16.16	3	3			51		
			549	571	35	0	10,186	652	-
			\$65						
Tuition calculation									
	FT	HT	Blank	Total					
	312,016.52	16,480.84		330,316.32					
	104,843.78			104,843.78					
	1,412.54			1,412.54					
	424,272.44	16,480.84	-	443,773.24					
				443,773.24					
				2,520,656.40					

1/17 cause of preschool promise date 1/18/2015 to Jan enrollment date 1/28/2015

1/1/2018