



CLEVELAND  
METROPOLITAN  
SCHOOL DISTRICT  
Vision to Victory

**FY 2013-2014  
FINANCIAL STATUS REPORT  
AS OF  
June 30, 2014**

Prepared by  
FINANCE DEPARTMENT

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## JULY 1, 2013–JUNE 30, 2014 FINANCIAL STATUS REPORT

### Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of June 30, 2014. The total revenues forecasted in the May five year forecast were \$701,781,588. The budget approved by the Board in March was \$686,646,527 plus carryover encumbrances of \$12,951,829 for a total appropriation of \$699,598,356.

	July	August	September	October	November	December
<b>Revenues:</b>						
Property Taxes	\$31,651,422	\$48,273,485	\$0	\$9,492,408	\$0	\$0
State Foundation	35,191,520	35,309,934	35,191,519	35,066,276	35,831,422	35,099,698
State Property Allocation	0	0	0	0	6,956,915	9,078,112
Other	2,818,821	2,445,377	2,707,172	13,751,003	861,873	895,996
<b>Total Revenues</b>	<b>69,661,763</b>	<b>86,028,796</b>	<b>37,898,691</b>	<b>58,309,687</b>	<b>43,650,210</b>	<b>45,073,806</b>
<b>Expenditures:</b>						
Salaries	23,403,504	30,693,940	23,486,999	23,128,151	24,007,320	23,128,878
Benefits	12,075,492	5,639,866	7,156,838	9,229,702	16,782,815	9,016,067
Purchase Services	14,189,034	17,085,632	18,620,718	18,719,070	17,404,636	20,782,595
Materials and Supplies	170,243	594,158	1,663,753	2,981,251	997,963	932,030
Capital Outlay	30,516	230,110	54,232	128,633	115,466	71,088
Other Objects	627,813	51,925	136,338	2,483,457	27,898	236,919
<b>Total Expenditures</b>	<b>50,496,602</b>	<b>54,295,631</b>	<b>51,118,878</b>	<b>56,670,264</b>	<b>59,336,098</b>	<b>54,167,577</b>
Net Change in Cash	19,165,161	31,733,165	(13,220,187)	1,639,423	(15,685,888)	(9,093,771)

	January	February	March	April	May	June	Total
<b>Revenues:</b>							
Property Taxes	\$12,104,007	\$82,068,383	\$13,746,858	\$2,991	\$934,104	\$0	\$198,273,658
State Foundation	35,096,311	41,468,571	36,691,895	34,636,469	32,998,536	30,033,438	422,615,589
State Property Allocation	0	9,289	0	0	6,956,915	9,219,710	32,220,941
Other	2,889,220	949,238	8,358,397	4,938,986	2,889,942	699,663	44,205,688
<b>Total Revenues</b>	<b>50,089,538</b>	<b>124,495,481</b>	<b>58,797,150</b>	<b>39,578,446</b>	<b>43,779,497</b>	<b>39,952,811</b>	<b>697,315,876</b>
<b>Expenditures:</b>							
Salaries	34,605,382	23,105,581	23,714,511	24,543,724	17,872,209	23,601,694	295,291,893
Benefits	7,116,001	10,046,595	12,596,892	9,560,709	5,306,816	10,172,108	114,699,901
Purchase Services	19,019,899	16,179,306	21,595,402	19,833,256	23,889,563	24,855,070	232,174,181
Materials and Supplies	548,995	933,254	467,305	408,946	627,587	870,059	11,195,544
Capital Outlay	172,692	29,167	25,604	72,150	77,660	225,857	1,233,175
Other Objects	632,585	43,341	2,906,744	1,542,060	(374,089)	5,243,560	13,558,551
<b>Total Expenditures</b>	<b>62,095,554</b>	<b>50,337,244</b>	<b>61,306,458</b>	<b>55,960,845</b>	<b>47,399,746</b>	<b>64,968,348</b>	<b>668,153,245</b>
Net Change in Cash	(12,006,016)	74,158,237	(2,509,308)	(16,382,399)	(3,620,249)	(25,015,537)	29,162,631

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2013–JUNE 30, 2014 FINANCIAL STATUS REPORT

## REVENUE

The Cleveland Municipal School District was forecasting **\$701,781,588** in revenue within the General Funds for the 2013-2014 fiscal year as shown on figure 1. As of **June 30, 2014** the District has received revenue in the amount of \$697,315,876 which was \$4,465,712 less than its target. This is mainly due to receiving property tax advances in July instead of June.

Figure 1

### FORECASTED REVENUES AND ACTUAL REVENUES

	Fiscal Year 2014 Forecast	Fiscal Year 2014 Actual		Over/ (Under)
<b>Revenues</b>				
Real Property Tax	\$201,600,000	\$198,205,277 (a)		<b>(\$3,394,723)</b>
Personal Property Tax	68,382	68,382 (a)		<b>0</b>
State Foundation	422,539,647	422,615,589 (b)		<b>75,942</b>
Property Tax Homestead and Rollbacks	18,156,463	18,307,111 (d)		<b>150,648</b>
CAT Tax	13,913,830	13,913,830 (d)		<b>0</b>
Interest	394,523	590,267 (d)		<b>195,744</b>
Medicaid	7,600,000	7,591,640 (d)		<b>(8,360)</b>
CEAP	1,000,000	0 (c)		<b>(1,000,000)</b>
Advances-In	9,690,000	9,690,000 (d)		<b>0</b>
Casino Receipts	1,954,313	1,954,313 (d)		<b>0</b>
Other Revenues	24,864,430	24,379,467 (d)		<b>(484,963)</b>
<i>Total Revenues</i>	<u>\$701,781,588</u>	<u>\$697,315,876</u>		<u>(\$4,465,712)</u>
	<b>ON TARGET</b>			
	<b>AT RISK</b>			

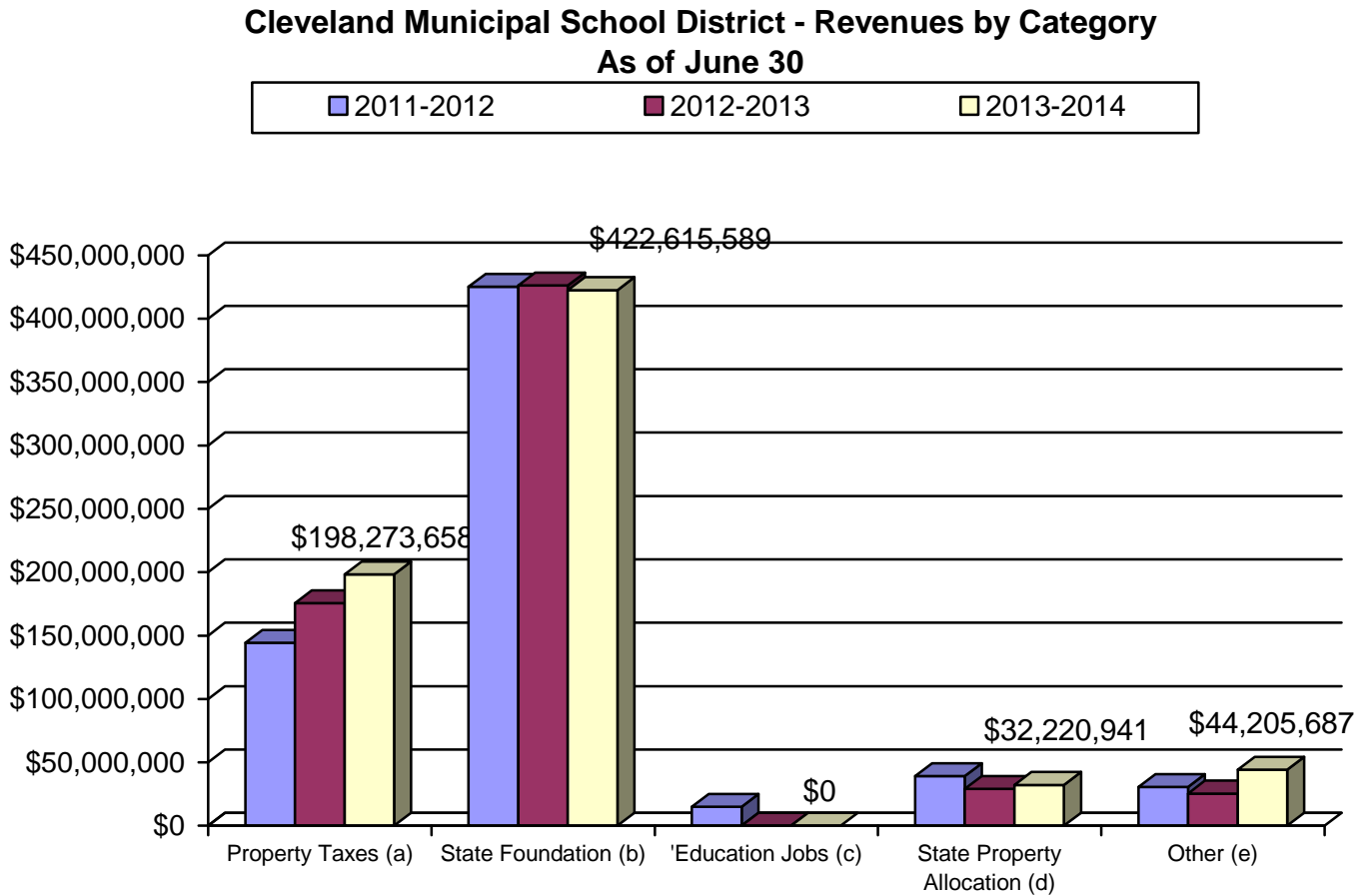
- (a) The District received \$174,589,722 in general real property taxes in FY13 and is forecasting \$201,600,000 in FY14. Through June 30, 2014 the District has received \$198,205,277 in general property taxes. The district's May advance was \$3.4 million less than anticipated. These dollars will be received in July.
- (b) The District will receive state funding in FY14 based on HB 59.
- (c) The district was forecasting \$1,000,000 from the City of Cleveland. \$950,000 will be received in July.
- (d) These revenues have been received as anticipated.

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## JULY 1, 2013–JUNE 30, 2014 FINANCIAL STATUS REPORT

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

Figure 2



# CLEVELAND MUNICIPAL SCHOOL DISTRICT

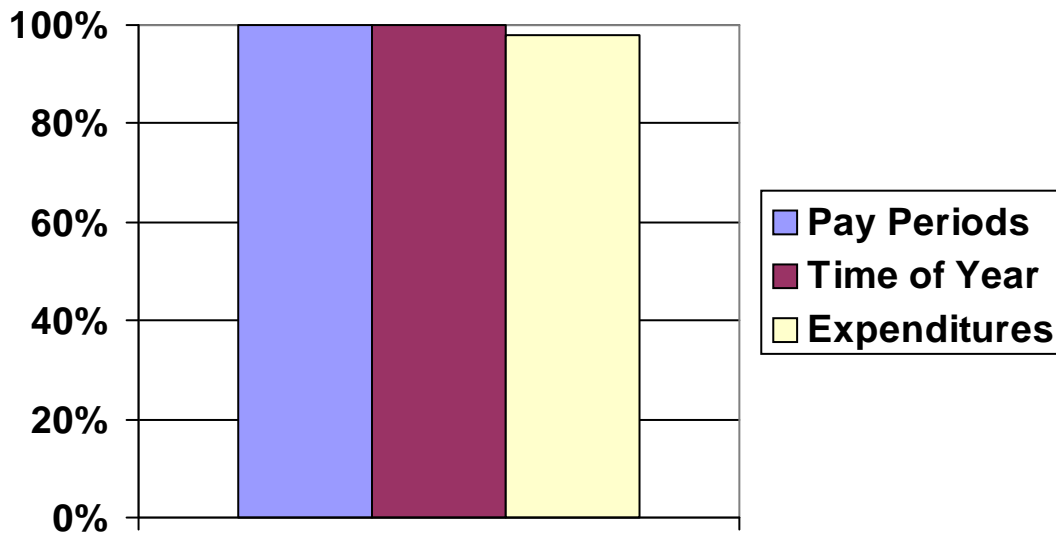
## JULY 1, 2013–JUNE 30, 2014 FINANCIAL STATUS REPORT

### EXPENDITURES

The fiscal year 2014 General Fund budget for the District was \$686.6 million. This budget, coupled with carryover encumbrances of \$13.0 million, resulted in a \$699.6 million General Funds appropriation for FY 2014. The following information is a financial update of the status of this appropriation through June 30, 2014.

Through June 30, 2014 the District had expended \$668.1 million and has outstanding encumbrances of \$17.7 million. This total of \$685.8 million reflects 98.03% 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 twelve months or 100.00% of the fiscal year has passed. Secondly, twenty-six of twenty-six (26/26), or 100.00% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



Overall, the District's encumbrance/expenditure level through June is below budget 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

## JULY 1, 2013–JUNE 30, 2014 FINANCIAL STATUS REPORT

Figure 4

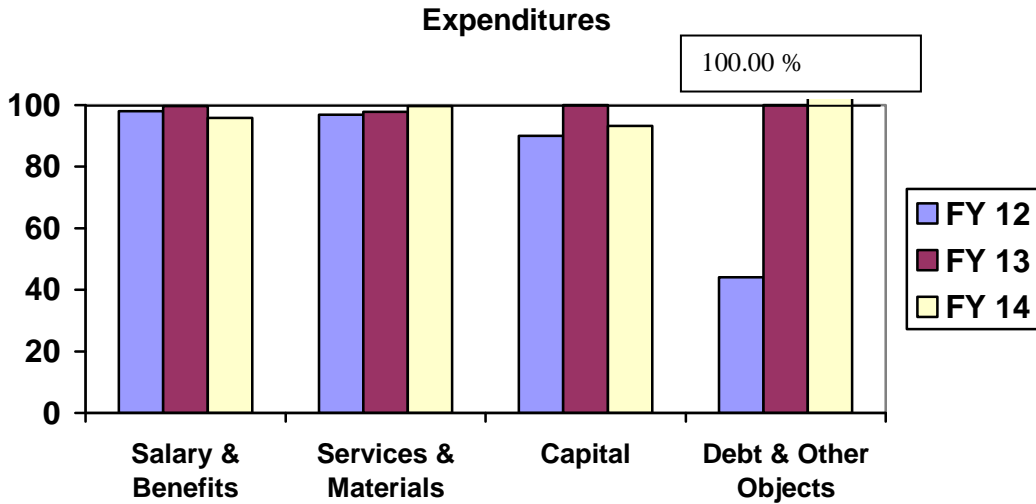
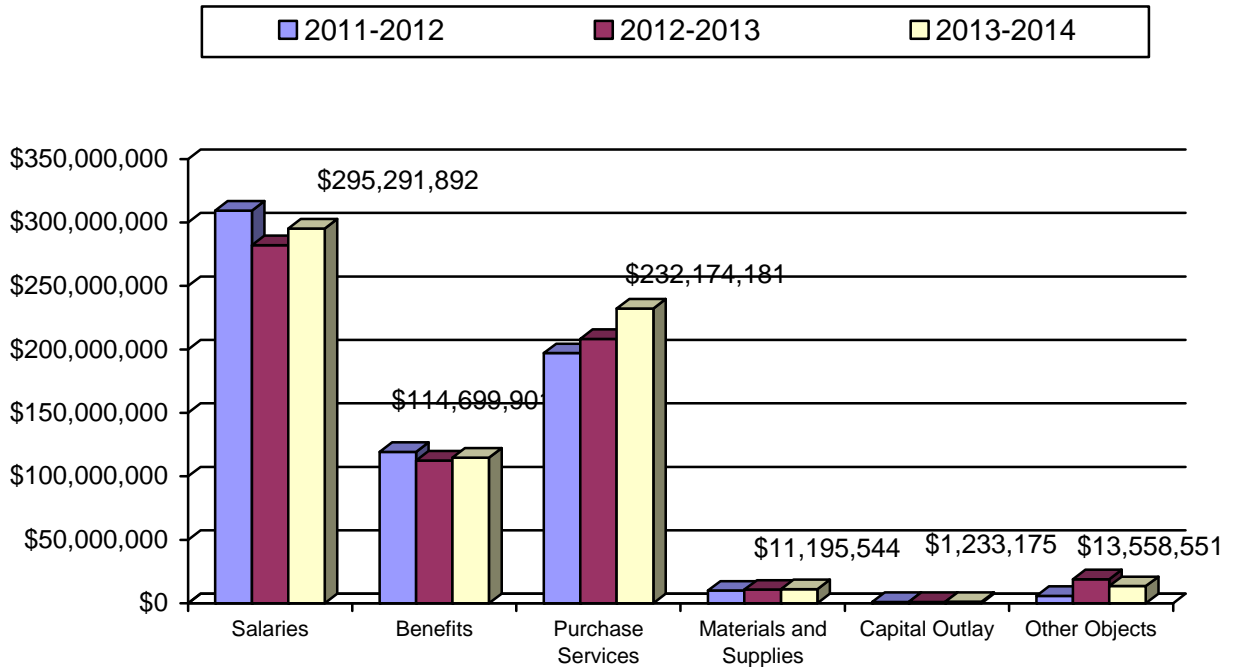


Figure 5

**Cleveland Municipal School District - Expenditures by Category  
As of June 30**



# **CLEVELAND MUNICIPAL SCHOOL DISTRICT**

## **JULY 1, 2013–JUNE 30, 2014 FINANCIAL STATUS REPORT**

As Figure 5 illustrates, salaries are higher than last year which is primarily due to the negotiated salary increases and the restoration of 193 teacher positions associated with the levy passage. Fringe benefits are slightly higher than last year for this time of year which is primarily due to having more employees. Health care costs were 1.8% lower in FY14 compared to FY13.

The current year Purchased Services and Materials categories indicate a 99.69% encumbrance/expenditure level for June.

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

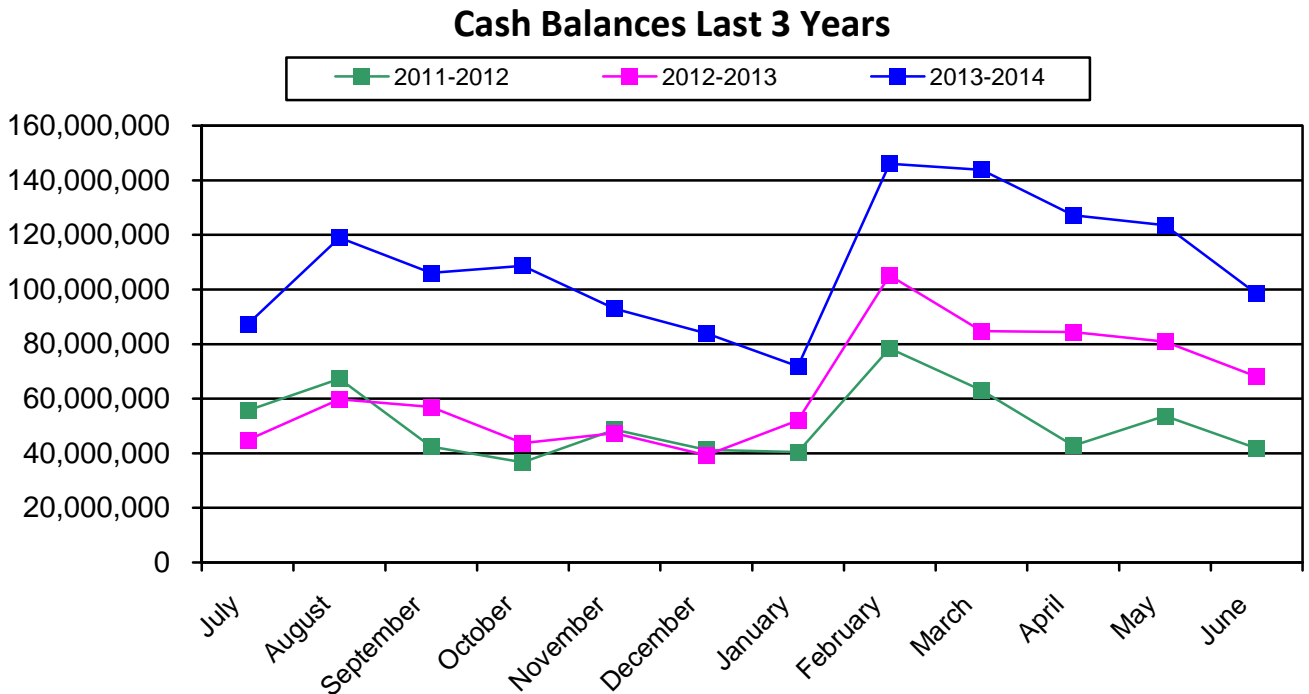
## JULY 1, 2013–JUNE 30, 2014 FINANCIAL STATUS REPORT

### CASH BALANCES

The cash balance as of June 30, 2014 is \$98,514,834 which is \$628,616 higher than the five year forecast. The unencumbered balance as of June 30, 2014 is \$80,861,481 which is \$5,024,737 less than the five year forecast. See Figure 6 for details.

Figure 6

	<b>FY 2014</b>
Beginning Cash Balance	\$69,349,024
Total Revenues	697,315,876
Total Expenses	668,153,245
Revenue over Expenses	29,162,631
Total Payables	0
Ending Cash Balance	98,511,655
Encumbrances/Reserves	17,653,353
Unencumbered Balance	<b>\$80,858,302</b>





Cleveland Municipal School District  
Monthly Budget Status Report - Summary by Object  
GENERAL FUNDS  
JUNE FY'14

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----* Current YTD	Available Balance	Percent Used	Carryover
111 REGULAR CERT-SALARY/WAGES	211,662,046.63	.00	16,329,716.86	211,662,046.63	100.00	.00
112 TEMP CERT-SALARY/WAGES	7,542,780.09	.00	675,986.26	7,542,780.09	100.00	.00
113 SUPPL CERT-SALARY/WAGES	3,921,758.81	.00	716,693.99	3,921,758.81	100.00	.00
116 TEMP CERT NON-CONTRIBUTE	482,418.00	.00	57,427.60	482,418.00	100.00	.00
132 CERTIFIED TERMINATION BEN	662,506.48	.00	130,119.70	662,506.48	100.00	.00
141 NONCERT REGULAR SAL/WAGES	64,243,537.88	.00	5,184,512.16	64,243,537.88	100.00	.00
142 NONCERT TEMP SALARY/WAGES	1,092,296.89	.00	84,977.51	1,092,296.89	100.00	.00
143 NONCERT SUPPL SALARY/WAGE	39,012.89	.00	757.10	39,012.89	100.00	.00
144 NONCERT OVERTIME SAL/WAGE	4,188,403.05	.00	365,867.26	4,188,403.05	100.00	.00
146 NONCERT TEMP NON-CONTRIBU	226,599.86	.00	15,634.82	226,599.86	100.00	.00
162 NONCERT TERMINATE BENEFIT	927,459.78	.00	24,406.06	927,459.78	100.00	.00
172 STUDENT WORKERS	303,072.42	.00	15,594.43	303,072.42	100.00	.00
<b>Object 1XX Total</b>	<b>295,291,892.78</b>	<b>.00</b>	<b>23,601,693.75</b>	<b>295,291,892.78</b>	<b>100.00</b>	<b>.00</b>
211 STRS-EMPLOYER'S SHARE	30,918,650.45	.00	2,813,756.65	30,918,650.45	100.00	.00
221 SERS-EMPLOYER'S SHARE	11,591,998.99	.00	999,206.23	11,591,998.99	100.00	.00
241 CERT MEDICAL/HOSPITAL	38,125,962.24	.00	3,879,001.28	38,125,962.24	100.00	.00
242 CERT LIFE INSURANCE	4,810.50	.00	5,229.57	4,810.50	100.00	.00
244 CERT VISION INSURANCE	282,742.21	.00	18,941.08	282,742.21	100.00	.00
249 CERT OTHER INSURANCE BENEF	3,173,097.88	.00	354,098.37	3,173,097.88	100.00	.00
251 NONCERT MEDICAL/HOSPITAL	16,777,099.95	.00	2,019,073.36	16,777,099.95	100.00	.00
252 NONCERT LIFE INSURANCE	12,469.00	.00	5,863.86	12,469.00	100.00	.00
254 NONCERT VISION INSURANCE	191,448.87	.00	11,815.48	191,448.87	100.00	.00
259 NONCERT OTHER INSUR BENEF	909,509.65	.00	71,647.11	909,509.65	100.00	.00
261 CERTIFIED WORKERS COMP	3,482,157.72	25,000.00	37,073.53	3,457,157.72	100.00	22,286.00
262 NONCERT WORKERS COMP	235,656.33	8,000.00	19,541.71	235,656.33	100.00	142,356.52
281 CERT UNEMPLOYMENT INSUR	463,099.53	.00	16,196.05	463,099.53	100.00	12,000.00
282 NONCERT UNEMPLOY INSUR	201,053.50	.00	4,098.03	201,053.50	100.00	.00
291 CERT OTHER RETIRE/INSUR	8,397,703.01	.00	51,982.76	8,397,703.01	100.00	.00
<b>Object 2XX Total</b>	<b>114,732,900.83</b>	<b>33,000.00</b>	<b>10,172,107.73</b>	<b>114,699,900.83</b>	<b>100.00</b>	<b>176,642.52</b>
411 INSTRUCTION SERVICES	1,232,340.22	865,753.07	6,261.15	366,587.15	100.00	288,725.00
412 INSTRUCTIONAL IMPROVEMENT	42,203.06	29,622.85	1,207.08	12,580.21	100.00	18,169.45
413 HEALTH SERVICES	815,063.78	462,383.29	8,857.50	352,680.49	100.00	205,786.28
415 MANAGEMENT SERVICES	848,929.39	750,045.61	9,205.30	98,883.78	100.00	1,154,033.14
416 DATA PROCESSING SERVICES	204,166.66	29,166.70	14,583.33	174,999.96	100.00	29,166.70
417 STATISTICAL SERVICES	259,795.16	1,881.34	4,635.91	257,914.82	100.00	164,687.94
418 PROFESSIONAL/LEGAL SVCS	3,584,346.38	1,617,298.04	236,417.97	1,967,048.34	100.00	1,699,195.71
419 OTHER PROF/TECH SERVICES	15,260,980.90	3,639,621.61	1,455,354.77	11,621,359.29	100.00	2,575,055.42
422 GARBAGE REMOVAL/CLEANING	145,332.57	143.96	12,597.51	145,188.61	100.00	966,250.49
423 REPAIRS/MAINTENANCE SVCS	3,204,817.58	1,062,996.53	179,403.21	2,141,821.05	100.00	371,684.09
425 RENTALS	2,830,727.83	842,069.07	194,673.15	1,988,658.76	100.00	371,684.09
426 LEASE PURCHASE AGREEMENTS	1,362,000.00	.00	.00	1,362,000.00	100.00	.00
429 OTHER PROPERTY SERVICE	300.00	.00	.00	300.00	100.00	.00
431 CERTIFIED TRAVEL REIMB	66,928.15	2,335.16	13,442.61	64,592.99	100.00	670.98
432 CERT MEETING EXPENSE	469,042.56	82,848.62	84,315.13	386,193.94	100.00	29,546.30
433 NONCERT TRAVEL REIMBURSE	163,800.44	2,706.86	41,267.69	161,093.58	100.00	590.80
434 NONCERT MEETING EXPENSE	113,207.94	11,172.24	14,308.48	102,035.70	100.00	10,906.71
439 OTHER TRAVEL/MTG EXPENSE	2,946.88	250.00	1,365.00	2,696.88	100.00	.00

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 Report: BUDCEN04R  
 Cleveland Municipal School District  
 Monthly Budget Status Report- Summary by Object  
 GENERAL FUNDS  
 JUNE FY'14

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----* Current	YTD	Available Balance	Percent Used	Carryover
441 TELEPHONE SERVICE	1,456,271.79	852,949.42	47,875.94	603,322.37	.00	100.00	661,604.92
443 POSTAGE	251,538.99	3,156.96	451.53	248,382.03	.00	100.00	4,403.24
445 MAIL/MESSNGR SERVICE	144,080.90	73,486.13	20,676.91	70,594.77	.00	100.00	56,650.05
446 ADVERTISING	55,824.38	7,778.04	799.99	48,046.34	.00	100.00	41,815.23
447 INTERNET ACCESS SERVICE	2,863.24	594.37	.00	2,268.87	.00	100.00	.00
451 ELECTRICITY	7,619,980.37	.00	651,548.02	7,619,980.37	.00	100.00	.00
452 WATER AND SEWAGE	1,460,352.95	.00	98,516.16	1,460,352.95	.00	100.00	.00
453 GAS	3,267,595.20	.00	125,123.71	3,267,595.20	.00	100.00	.00
459 DISTR COPIER PROGRAM	1,374,421.51	878,223.30	40,158.69	496,198.21	.00	100.00	228,014.62
461 PRINTING AND BINDING	339,231.71	60,762.15	25,466.91	278,469.56	.00	100.00	22,128.61
462 CONTRACTED FOOD SERVICES	201,444.84	129,786.17	15,904.65	71,658.67	.00	100.00	6,897.11
469 OTHER CRAFT/TRADE SVCS	73,572.45	48,035.25	80.00	25,537.20	.00	100.00	66,583.75
471 TUITION PAID-OTHER OH DIS	3,154,715.91	.00	23,951.24	3,154,715.91	.00	100.00	.00
474 EXCESS COSTS	4,699,766.07	.00	2,964,198.99	4,699,766.07	.00	100.00	.00
475 SPEC ED-IN DISTRICT-PYMNT	15,054,744.22	215,722.24	1,124,369.62	14,839,021.98	.00	100.00	52,443.72
477 OPEN ENROLLMNT-IN DISTRIC	2,761,826.33	.00	216,430.45	2,761,826.33	.00	100.00	.00
478 COMMUNITY SCHL-INDISTRIC	141,133,983.91	.00	14,596,317.00	141,133,983.91	.00	100.00	.00
479 OTHER TUITION PAYMENTS	17,243,968.07	169,516.03	1,499,946.29	17,074,452.04	.00	100.00	104,448.05
481 STU TRANSP-OTHER OH DISTR	10,944,508.46	420,230.84	697,247.03	10,524,247.62	.00	100.00	635,748.01
483 STU TRANSP-OTHER SOURCES	30,870.00	7,995.00	1,820.00	22,875.00	.00	100.00	4,497.00
489 OTHER PUPIL TRANSP SVCS	2,789,422.32	229,179.41	438,584.44	2,560,242.91	.00	100.00	214,819.40
490 OTHER PURCHASED SERVICES	6,499.90	4,621.90	.00	1,878.00	.00	100.00	.00
499 Other Purchased Services	5,185.52	3,086.22	429.30	2,099.30	.00	100.00	1,023.27
<b>Object 4XX Total</b>	<b>244,679,599.54</b>	<b>12,505,418.38</b>	<b>24,855,070.36</b>	<b>232,174,181.16</b>	<b>.00</b>	<b>100.00</b>	<b>9,615,545.99</b>
511 INSTRUCTIONAL SUPPLIES	1,488,024.08	691,194.83	106,899.21	796,829.25	.00	100.00	679,921.39
512 OFFICE SUPPLIES	14,665,054.30	252,349.93	130,820.52	620,946.18	13,791,758.19	5.95	137,172.68
513 NO LONGER USED IN USAS513	.00	.00	7,379.24	.00	.00	999.99	89.99
514 HEALTH/HYGIENE SUPPLIES	72,042.82	6,274.49	1,631.01	65,768.33	.00	100.00	17,931.69
516 SOFTWARE MATERIALS	222,347.76	191,022.12	11,896.64	31,325.64	.00	100.00	10,365.17
517 COMPUTER SUPPLIES	5,000.00	.00	.00	5,000.00	.00	100.00	.00
519 OTHER GENERAL SUPPLIES	380,574.64	83,611.69	27,426.02	296,962.95	.00	100.00	41,217.05
521 NEW TEXTBOOKS	3,210,683.27	149,642.94	21,799.69	3,061,040.33	.00	100.00	176,655.02
524 SUPPLEMENTAL TEXTBOOKS	1,165,345.76	19,015.52	26,673.65	1,146,330.24	.00	100.00	560,599.29
525 ELECTRONIC MATERIALS	33,986.02	27,380.35	599.00	6,605.67	.00	100.00	.00
529 OTHER TEXTBOOKS	20,061.57	4,683.00	334.82	15,378.57	.00	100.00	1,951.26
531 NEW LIBRARY BOOKS	211,787.35	45,140.89	45,596.41	166,646.46	.00	100.00	59,358.82
541 NEWSPAPERS	205.30	.00	.00	205.30	.00	100.00	.00
542 PERIODICALS	29,180.04	8,496.17	4,888.63	20,683.87	.00	100.00	8,264.31
543 DVDS CDS AND VIDEOS	28,506.64	8,408.57	3,701.04	20,098.07	.00	100.00	6,532.29
546 ELEC SUBSCRIPTION SERVICE	95,397.25	7,957.80	.00	295.00	.00	100.00	.00
569 OTHER	1,368,763.81	504,255.05	246,817.73	87,439.45	.00	100.00	15,440.25
570 SUP/MATL OPER/MAINT/REPAI	293,301.60	76,908.89	30,137.06	216,392.71	.00	100.00	61,490.01
571 LAND	810.00	.00	.00	810.00	.00	100.00	.00
573 EQUIPMENT & FURNITURE	2,079,880.09	335,500.09	89,780.10	1,744,380.00	.00	100.00	63,652.77
581 PARTS-MAINT/REP MOTOR VEH	2,191,944.05	169,024.53	105,146.06	2,022,319.52	.00	100.00	101,836.69
582 FUEL	5,287.94	310.00	1,183.36	4,977.94	.00	100.00	.00
590 OTHER SUPPLIES/MATERIALS	27,568,579.24	2,581,276.81	870,059.76	11,195,544.24	13,791,758.19	49.97	2,477,160.01
<b>Object 5XX Total</b>	<b>27,568,579.24</b>	<b>2,581,276.81</b>	<b>870,059.76</b>	<b>11,195,544.24</b>	<b>13,791,758.19</b>	<b>49.97</b>	<b>2,477,160.01</b>

Cleveland Municipal School District  
Monthly Budget Status Report - Summary by Object  
GENERAL FUNDS  
JUNE FY'14

Object Name	Appropriation	Total Encumbrance	Outstanding Encumbrance	Current	Expenditures YTD	Available Balance	Percent Used	Carryover
640 CAPITAL EQUIPMENT	38,997.04	36,720.67	1,243.80	2,276.37	.00	100.00	53,322.16	
644 TECHNICAL EQUIPMENT	2,908,470.64	1,711,636.15	223,613.72	1,196,834.49	.00	100.00	423,066.95	
645 CAPITALIZED EQUIPMENT	59,411.80	25,348.03	998.35	34,063.77	.00	100.00	133,377.72	
650 VEHICLES	118,507.00	118,507.00	.00	.00	.00	100.00	230.00	
<b>Object 6XX Total</b>	<b>3,125,386.48</b>	<b>1,892,211.85</b>	<b>225,855.87</b>	<b>1,233,174.63</b>	<b>.00</b>	<b>100.00</b>	<b>609,996.83</b>	
814 LOANS - ENERGY CONSERVATN	964,161.08	.00	.00	964,161.08	.00	100.00	.00	
821 SERIAL BONDS	97,875.00	.00	.00	97,875.00	.00	100.00	.00	
824 LOANS ENERGY CONS-EXP INT	174,961.19	.00	.00	174,961.19	.00	100.00	.00	
841 MEMBERSHIP-PROF ORGAN	134,981.32	9,324.20	44,095.04	125,657.12	.00	100.00	3,060.67	
843 CHARGES FOR AUDIT EXAMS	200,843.00	7,206.00	.00	193,637.00	.00	100.00	.00	
845 CNTY AUDITOR/TREAS FEES	2,403,066.70	.00	.00	2,403,066.70	.00	100.00	.00	
846 ELECTION EXPENSES	21,292.38	.00	.00	21,292.38	.00	100.00	.00	
847 DELINQUENT LAND TAXES	2,647,136.51	.00	.00	2,647,136.51	.00	100.00	.00	
848 BANK CHARGES	54,536.67	773.53	2,679.52	53,763.14	.00	100.00	360.88	
849 OTHER DUES & FEES	16,086.00	2,447.00	.00	13,639.00	.00	100.00	12,000.00	
851 LIABILITY INSURANCE	445,325.00	.00	.00	445,325.00	.00	100.00	.00	
852 ACCID INSUR-STU ACT PART	41,854.00	.00	.00	41,854.00	.00	100.00	3,680.00	
853 FIDELITY BOND PREMIUMS	3,955.00	.00	.00	3,955.00	.00	100.00	.00	
855 FIRE & EXTENDED COVG INS	746,971.13	590,617.25	.00	156,353.88	.00	100.00	40.00	
856 Benefits & Claims	33,960.98	9,892.23	.00	24,068.75	.00	100.00	33,960.98	
869 OTHER JUDGEMENTS	.00	1,000,000.00	.00	.00	.00	999.99	325.00	
882 AWARDS/PRIZES FOR COMPETE	113,290.81	15,532.20	28,551.57	97,738.61	.00	100.00	13,247.66	
889 OTHER AWARDS & PRIZES	30,961.00	265.97	7,062.49	30,695.03	.00	100.00	5,808.45	
890 OTHER MISC EXPENDITURES	10,237.33	.00	.00	10,237.33	.00	100.00	.00	
899 OTHER MISCELLANEOUS	13,797.77	5,387.40	3,710.01	8,410.37	.00	100.00	.00	
<b>Object 8XX Total</b>	<b>8,155,352.87</b>	<b>641,445.78</b>	<b>801,084.28</b>	<b>7,513,907.09</b>	<b>.00</b>	<b>100.00</b>	<b>72,483.64</b>	
910 TRANSFERS	2,322,393.91	.00	2,322,393.91	2,322,393.91	.00	100.00	.00	
921 INITIAL ADVANCE OUT	3,722,250.00	.00	3,722,250.00	3,722,250.00	.00	100.00	.00	
<b>Object 9XX Total</b>	<b>6,044,643.91</b>	<b>.00</b>	<b>6,044,643.91</b>	<b>6,044,643.91</b>	<b>.00</b>	<b>100.00</b>	<b>.00</b>	
<b>Report Total</b>	<b>699,598,355.65</b>	<b>17,653,352.82</b>	<b>64,968,347.10</b>	<b>668,153,244.64</b>	<b>13,791,758.19</b>	<b>98.03</b>	<b>12,951,828.99</b>	

**CLEVELAND MUNICIPAL SCHOOL DISTRICT  
FUND LEDGER SUMMARY  
JUNE 14**

As Of Date:	7/30/2014	A		B		C		D		E		F		G		H		I		J	
		USAS FUND	CASH BALANCE JUNE 30, 2013	OPEN ENCUMBRANCES JUNE 30, 2013	FUND BALANCE JUNE 30, 2013	Current Receipts	YTD Revenue Ledger Receipts	Current Disbursements	YTD Expense Ledger Disbursements	Payables	YTD DISBURSE	OPEN ENCUMBRANCES	FUND BALANCE JUNE 14	CASH BALANCE JUNE 14	Proof	(A-D)G-J					
GENERAL	001	69,349,024.13	12,951,828.99	56,397,195.14	39,952,811.17	69,315,876.18	64,968,347.10	668,153,244.84	0.00	668,153,244.84	17,653,352.82	80,858,302.85	98,511,655.67	0.00							
General		69,349,024.13	12,951,828.99	56,397,195.14	39,952,811.17	69,315,876.18	64,968,347.10	668,153,244.84	0.00	668,153,244.84	17,653,352.82	80,858,302.85	98,511,655.67	0.00							
FOOD SERVICES	006	1,273,780.26	141,437.46	(1,415,217.72)	4,778,880.59	24,399,027.50	1,365,988.99	22,898,004.87	0.00	22,898,004.87	196,802.34	30,440.03	227,242.37	0.00							
SPECIAL TRUST	007	22,764,680.83	841,543.32	21,923,137.51	1,898,597.63	7,955,209.44	631,292.54	4,142,206.50	0.00	4,142,206.50	697,344.04	25,860,539.73	26,577,883.77	0.00							
PUBLIC SCHOOL SUPPORT	018	343,924.14	88,934.41	254,989.73	32,258.87	391,743.03	87,244.06	384,793.65	0.00	384,793.65	79,191.18	271,681.34	350,872.52	0.00							
OTHER GRANT	019	1,248.54	0.00	1,248.54	313,124.17	2,514,372.71	0.00	2,514,372.71	0.00	2,514,372.71	0.00	0.00	0.00	0.00							
CLASSROOM FACILITIES MTN	034	27,953,692.29	2,361,786.10	25,591,906.19	2,031,268.87	4,162,604.72	989,961.33	7,704,261.37	0.00	7,704,261.37	4,062,573.90	20,349,461.74	24,412,035.64	0.00							
ATHLETIC FUND	300	149,050.62	38,154.62	110,915.92	9,128.74	174,728.23	20,389.26	168,070.81	0.00	168,070.81	1,079,129.38	104,429.58	155,725.56	0.00							
AUXILIARY SVCS (NPRS)	401	2,033,060.62	2,566,572.63	10,875.18	0.00	7,595,106.12	1,058,141.73	7,986,213.33	0.00	7,986,213.33	57,500	1,172,843.03	2,251,972.41	0.00							
MANAGEMENT INFO SYSTEM	432	23,432.68	12,557.50	10,875.18	0.00	0.00	0.00	14,955.59	0.00	14,955.59	2,164.41	(44,456.56)	8,479.09	0.00							
PUBLIC SCHOOL PRESCHOOL	439	51,276.79	856.44	50,420.35	10,834.52	127,387.15	72,857.34	220,956.09	0.00	220,956.09	0.00	345,010.12	345,010.12	0.00							
DATA COMMUNICATIONS/BLDGS	451	345,010.12	39.91	345,010.12	0.00	0.00	0.00	0.00	0.00	0.00	226.10	39.91	266.01	0.00							
SCHOOL NET PROF DEVELOP	452	266.01	226.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
VOCATIONAL EDUC ENHANCE	461	2,094.23	2,033.00	61.23	4,645.99	15,067.48	5,650.00	22,561.71	0.00	22,561.71	129.76	(5,650.00)	(5,430.00)	0.00							
ALTERNATIVE SCHOOLS	463	30,603.05	963.86	29,639.19	8,532.01	162,886.94	87,912.86	248,528.53	0.00	248,528.53	143,000.00	(55,468.30)	(55,338.54)	0.00							
STRAIGHT LEARNMARK	466	0.00	0.00	0.00	0.00	6,000,000.00	154,752.17	5,857,000.00	0.00	5,857,000.00	13,000.00	0.00	143,000.00	0.00							
MISC STATE GRANTS	499	796,333.21	16,962.11	779,371.10	167,547.43	427,086.11	26,001.09	420,414.69	0.00	420,414.69	2,840,027.16	512,350.30	803,004.63	0.00							
RACE TO THE TOP (ARRA)	506	2,194,041.89	2,666,771.58	(482,730.69)	5,191,275.00	13,009,938.37	3,086,685.19	13,586,967.41	0.00	13,586,967.41	0.00	(1,223,014.31)	1,637,012.95	0.00							
SCHOOL MAINT/OPER ASSIST	512	0.00	0.00	0.00	0.00	76,978.31	0.00	50,000.00	0.00	50,000.00	0.00	26,978.31	26,978.31	0.00							
ATHLETIC SVCS	516	(928,127.53)	173,642.04	(1,051,769.57)	946,279.57	11,344,768.83	976,907.09	11,190,611.11	0.00	11,190,611.11	166,193.26	(940,163.17)	(773,969.91)	0.00							
CARL D PERKINS VOC ED ACT	524	384,404.44	258,243.43	126,161.01	224,217.53	1,592,144.08	316,500.26	2,090,989.47	0.00	2,090,989.47	184,152.49	(298,603.44)	(174,450.95)	0.00							
TITLE I - SI SUBSIDY A	536	1,409,338.86	637,613.57	771,725.29	455,261.08	3,909,789.07	327,538.43	5,506,666.36	0.00	5,506,666.36	137,378.35	(324,916.78)	(187,538.43)	0.00							
TITLE I - SI SUBSIDY G	537	922,319.13	1,287,107.03	(364,787.90)	465,648.38	7,486,308.15	242,447.41	8,381,724.68	0.00	8,381,724.68	120,003.33	(93,100.73)	26,902.60	0.00							
NUTRITION ED/TRNG PROGRAM	542	34,399.07	2,424.39	31,974.68	3,178.60	3,178.60	0.00	26,799.77	0.00	26,799.77	0.00	10,777.90	10,777.90	0.00							
BILINGUAL EDUCATION PROG	551	14,603.34	1,804.10	13,800.00	23,616.15	409,362.33	50,279.58	402,500.40	0.00	402,500.40	7,254.58	34,897.32	42,151.90	0.00							
TRANSITION FOR REFUGEE	571	0.00	0.00	0.00	19,000.00	49,020.05	12,331.79	63,375.18	0.00	63,375.18	0.00	248.21	248.21	0.00							
TITLE 1	572	2,757,549.05	2,521,392.33	236,156.72	4,360,458.59	43,388,234.91	1,490,100.77	44,722,015.95	0.00	44,722,015.95	1,655,408.36	(221,640.95)	1,433,768.01	0.00							
EHA PSCHL HAND GRANTS	587	(20,198.43)	0.00	(20,198.43)	91,297.09	286,763.77	14,953.40	166,518.24	0.00	166,518.24	28,601.00	31,445.20	60,046.60	0.00							
MISC FEDERAL GRANTS	590	(481,498.64)	0.00	(481,498.64)	511,464.23	5,956,218.07	509,354.77	5,866,074.00	0.00	5,866,074.00	0.00	(609,354.77)	(609,354.77)	0.00							
Special Revenue	599	234,874.93	312,172.86	(77,297.93)	66,860.93	527,645.12	53,421.88	289,601.75	0.00	289,601.75	142,217.58	360,700.72	502,918.30	0.00							
BOND RETIREMENT	002	26,103,869.41	0.00	26,103,869.41	1,255,941.99	38,754,515.48	14,986.13	38,337,645.08	0.00	38,337,645.08	0.00	26,520,739.81	26,520,739.81	0.00							
Debt Service		26,103,869.41	0.00	26,103,869.41	1,255,941.99	38,754,515.48	14,986.13	38,337,645.08	0.00	38,337,645.08	0.00	26,520,739.81	26,520,739.81	0.00							
PERMANENT IMPROVEMENT	003	29,735,925.01	7,418,022.40	22,317,902.61	7,761,732.96	8,769,063.53	(373,041.01)	8,769,063.53	0.00	8,769,063.53	17,882,107.84	10,952,604.63	28,814,712.47	0.00							
CLASSROOM FACILITIES	010	99,540,756.32	33,337,443.66	66,203,312.66	10,085,815.14	49,230,170.64	16,249,411.87	78,602,559.70	0.00	78,602,559.70	69,595,325.75	573,041.51	70,168,367.26	0.00							
Capital Projects		129,276,681.33	40,755,466.06	88,521,215.27	17,847,548.10	57,078,021.63	15,876,370.86	87,371,623.23	0.00	87,371,623.23	87,457,433.59	11,525,646.14	98,993,079.73	0.00							
LIABILITY SELF-INSURANCE	023	2,192,188.65	313,354.18	1,868,834.47	750,000.00	750,000.00	424,627.71	929,642.52	0.00	929,642.52	161,904.02	1,840,642.11	2,002,546.13	0.00							
EMPLOYEE BENEFITS SELF-INS	024	7,641,005.08	61,308.78	7,579,696.30	5,420,664.91	58,626,878.20	5,785,617.16	58,260,265.26	0.00	58,260,265.26	47,997.75	7,959,650.27	8,007,618.02	0.00							
Self Insurance		9,833,193.73	374,662.93	9,448,530.80	6,170,664.91	59,378,878.20	6,210,244.87	59,189,907.78	0.00	59,189,907.78	209,901.77	9,800,262.38	10,010,164.15	0.00							
DISTRICT AGENCY	022	1,708,810.77	0.00	1,708,810.77	0.00	0.00	0.00	(16,899.79)	0.00	(16,899.79)	0.00	1,725,710.56	1,725,710.56	0.00							
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	6,424.24	3,836,958.32	78.69	4,020,342.84	0.00	4,020,342.84	0.00	(183,384.52)	(183,384.52)	0.00							
STUDENT MANAGED ACTIVITY	200	598,060.21	240,218.57	357,841.64	36,234.44	630,495.97	171,713.42	692,919.03	0.00	692,919.03	179,437.64	356,199.51	535,637.15	0.00							
Agency		2,306,870.98	240,218.57	2,066,652.41	42,668.68	4,467,454.29	171,792.11	4,713,261.87	(16,899.79)	4,696,362.08	179,437.64	1,898,525.55	2,077,963.19	0.00							
Report Total		297,307,765.75	68,225,365.43	229,082,380.32	86,885,179.10	998,888,764.33	99,014,772.96	1,002,801,877.27	(16,899.79)	1,002,784,977.48	117,384,181.25	176,027,371.35	293,411,552.60	0.00							