



CLEVELAND
METROPOLITAN
SCHOOL DISTRICT
Vision to Victory

**FY 2012-2013
FINANCIAL STATUS REPORT
AS OF
April 30, 2013**

Prepared by
FINANCE DEPARTMENT

The primary goal of the Cleveland Municipal School District is to become a premier school district in the United States of America.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2012–APRIL 30, 2013 FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of April 30, 2013. The total revenues forecasted in the October five year forecast were \$611,185,009. The adopted budget approved by the Board in September was \$641,896,454 plus carryover encumbrances of \$11,068,888 for a total appropriation of \$652,965,342.

	July	August	September	October	November	December
Revenues:						
Property Taxes	\$17,617,259	\$38,068,583	\$9,260,915	\$0	(\$381,779)	\$0
State Foundation	34,982,801	34,982,800	34,982,799	34,982,801	35,306,078	35,308,893
State Property Allocation	0	0	0	0	13,077,593	0
Other	1,347,864	756,292	3,024,134	1,245,761	1,878,085	3,599,640
Total Revenues	53,947,924	73,807,675	47,267,848	36,228,562	49,879,977	38,908,533
Expenditures:						
Salaries	23,773,724	31,169,527	20,365,570	20,994,908	21,435,306	21,210,188
Benefits	12,916,319	9,533,369	7,312,344	9,429,140	10,023,830	8,229,009
Purchase Services	13,335,182	14,606,214	18,434,338	18,504,011	17,996,938	16,824,751
Materials and Supplies	521,100	1,983,208	1,533,606	782,153	1,025,103	629,884
Capital Outlay	79,735	480,158	45,000	190,588	17,973	45,215
Other Objects	202,978	1,125,954	2,388,816	38,800	114,329	61,162
Total Expenditures	50,829,038	58,898,430	50,079,674	49,939,600	50,613,479	47,000,209
Net Change in Cash	3,118,886	14,909,245	(2,811,826)	(13,711,038)	(733,502)	(8,091,676)

	January	February	March	April	May	June	Total
Revenues:							
Property Taxes	\$20,356,649	\$69,854,270	\$0	\$15,627,237	\$0	\$0	\$170,403,134
State Foundation	36,480,167	32,195,796	36,425,500	38,704,698	0	0	354,352,333
State Property Allocation	0	0	0	0	0	0	13,077,593
Other	1,953,537	1,357,919	1,675,520	3,197,482	0	0	20,036,234
Total Revenues	58,790,353	103,407,985	38,101,020	57,529,417	0	0	557,869,294
Expenditures:							
Salaries	21,144,398	21,991,146	33,300,417	22,052,795	0	0	237,437,979
Benefits	7,336,925	9,297,455	7,823,614	13,454,028	0	0	95,356,033
Purchase Services	16,183,524	17,781,996	16,732,068	19,049,161	0	0	169,448,183
Materials and Supplies	681,367	1,098,290	550,135	380,775	0	0	9,185,621
Capital Outlay	50,968	59,061	21,969	38,345	0	0	1,029,012
Other Objects	648,250	55,144	51,119	2,970,748	0	0	7,657,300
Total Expenditures	46,045,432	50,283,092	58,479,322	57,945,852	0	0	520,114,128
Net Change in Cash	12,744,921	53,124,893	(20,378,302)	(416,435)	0	0	37,755,166

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REVENUE

The Cleveland Municipal School District was forecasting **\$611,185,009** in revenue within the General Funds in the 2012-2013 fiscal year as shown on figure 1. As of **April 30, 2013** the District has received revenue in the amount of \$557,869,294. The District will need to collect another \$53,315,715 to reach its target.

Figure 1

FORECASTED REVENUES AND ACTUAL REVENUES

	Fiscal Year 2013 5 Year Forecast	Fiscal Year 2013 Actual		Over/ (Under)
Revenues				
Real Property Tax	\$144,000,000	\$169,388,865 (a)		\$25,388,865
Personal Property Tax	1,014,269	1,014,269 (a)		0
State Foundation	413,889,023	354,352,333 (b)		(59,536,690)
Property Tax Homestead and Rollbacks	12,200,000	6,120,678 (c)		(6,079,322)
CAT Tax	13,913,830	6,956,915 (c)		(6,956,915)
Interest	401,000	349,916 (c)		(51,084)
Medicaid	6,211,728	1,516,715 (c)		(4,695,013)
CEAP	1,000,000	0 (c)		(1,000,000)
Casino Receipts	815,934	821,831 (c)		5,897
Other Revenues	17,739,225	17,347,772 (c)		(391,453)
<i>Total Revenues</i>	<u>\$611,185,009</u>	<u>\$557,869,294 (d)</u>		<u>(\$53,315,715)</u>
	ON TARGET			
	AT RISK			

- (a) The District received \$144,110,638 in general property taxes in FY12 and was forecasting \$144,000,000 in FY13 in its October five year forecast. With the passage of Issue 14 and the change in property valuation, the District is now forecasting \$171,000,200 in FY13. Through April 30, the District has received \$169,388,865 in general property taxes. Collections are trending on target at this point.
- (b) The District will receive state funding in FY13 based on the October ADM. The October ADM figures have not been finalized as of this date.
- (c) These revenues have been received as anticipated. Casino receipts were received in January in the amount of \$821,831 or \$5,897 above the forecasted amount.
- (d) As of April 30, 2013 anticipated total revenues is \$651,158,655.

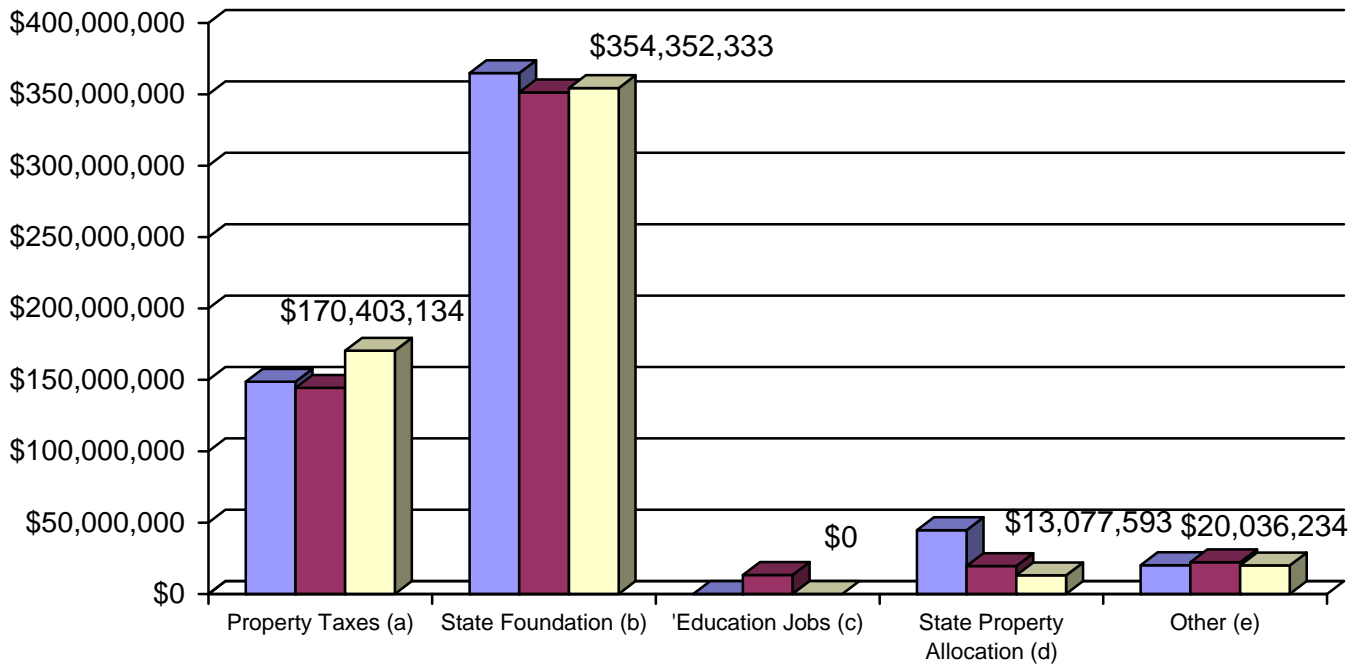
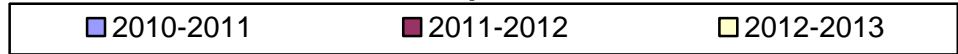
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Figure 2 compares revenue sources to the prior two years as of April 30. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2

Cleveland Municipal School District - Revenues by Category As of April 30



CLEVELAND MUNICIPAL SCHOOL DISTRICT

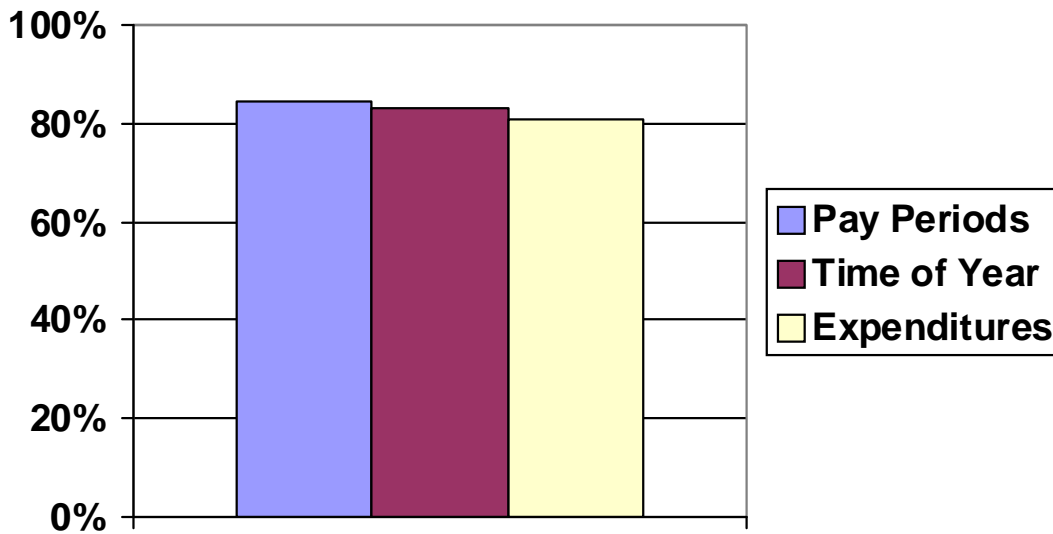
JULY 1, 2012–APRIL 30, 2013 FINANCIAL STATUS REPORT

EXPENDITURES

The fiscal year 2013 adopted General Fund budget for the District is \$641.9 million. This budget, coupled with carryover encumbrances of \$11.1 million, resulted in a \$653.0 million General Funds appropriation for FY 2013. The following information is a financial update of the status of this appropriation through April 30, 2013.

Through April 30, 2013 the District has expended \$520.1 million and has outstanding encumbrances of \$9.7 million. This total of \$529.8 million reflects 81.13% 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 **ten months** or 83.33.% of the fiscal year has passed. Secondly, twenty of twenty-six (22/26), or 84.62% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



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

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JULY 1, 2012–APRIL 30, 2013 FINANCIAL STATUS REPORT

Figure 4

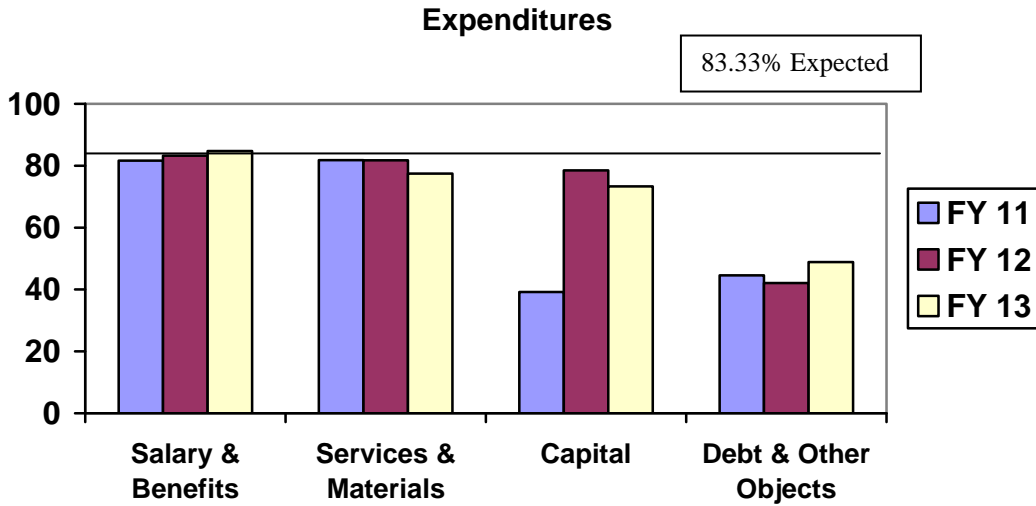
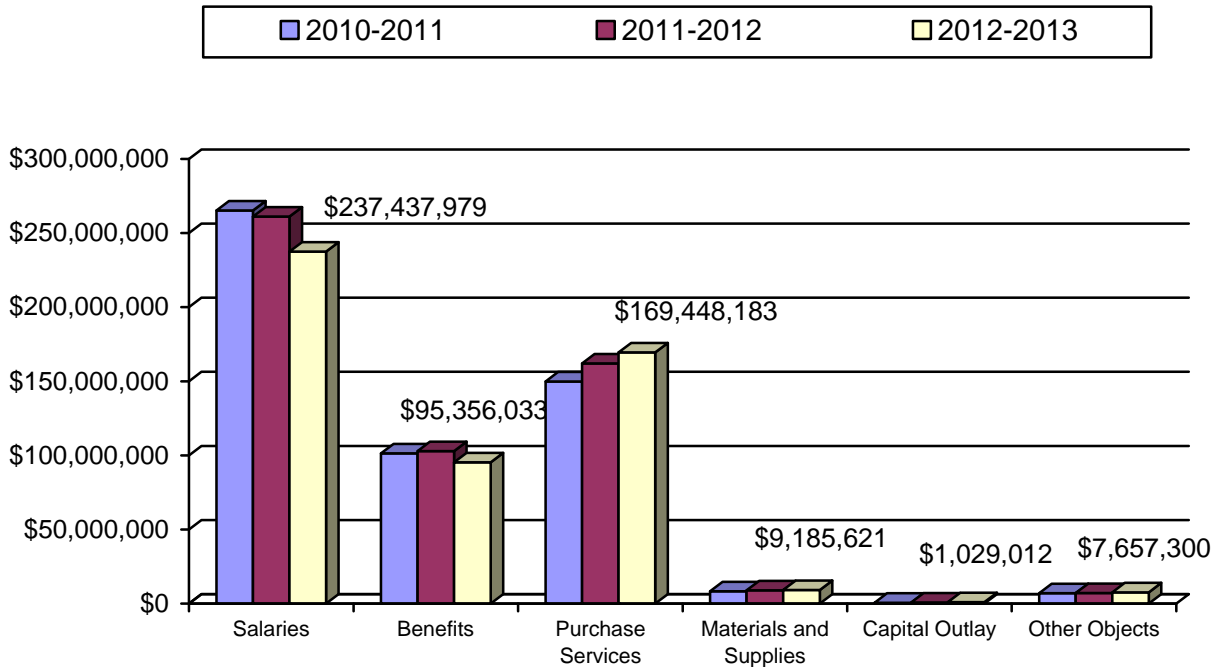


Figure 5

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



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As Figure 4 and 5 illustrates, overall salaries and fringe benefits are slightly above the target for this time of year. Salaries and fringe benefits are lower than last year for this time of year, which is primarily due to the General Fund having 527 less budgeted employees in fiscal year 2013 than fiscal year 2012 through the first semester. Due to the passage of the November levy, the District recalled 193 teachers to restore 50 minutes to the school day beginning at the second semester. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$11.0 million in April which is slightly lower to the \$11.1 million average in March.

The current year Purchased Services and Materials categories indicate a 77.45% encumbrance/expenditure level for April.

The Capital encumbrance/expenditure level, whose budget comprises only .24% of the total General Fund budget, indicates a 73.34% encumbrance/expenditure level for April. It should be noted that the vast majority of on-going construction projects are accounted for in other funds and therefore not reflected in the encumbrances/expenditures above.

Finally, the debt service and other objects category of encumbrance/expenditures, which mainly reflects the payment of principal and interest for the energy conservation notes and QZAB notes, treasurer and auditor fees, and the transfer of monies to other District funds (as required by State regulations), is as expected as of April 30, 2013. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

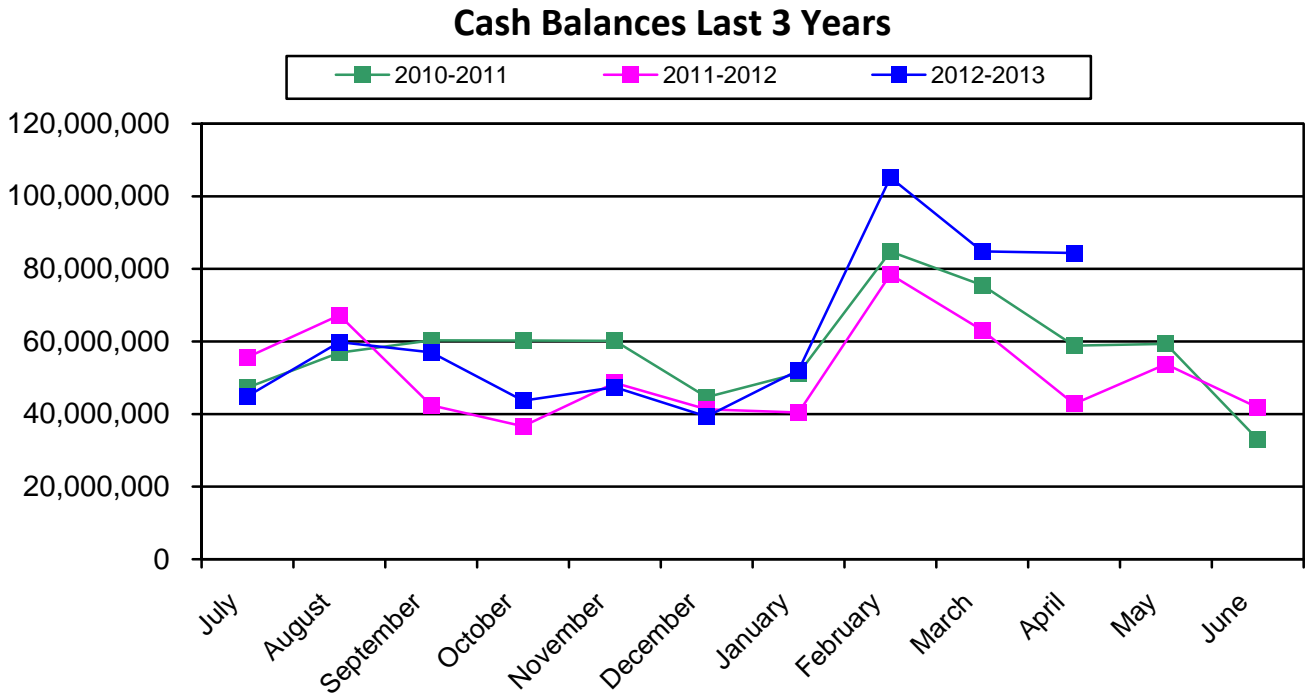
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CASH BALANCES

The cash balance as of April 30, 2013 is \$84,381,390. The unencumbered balance as of April 30, 2013 is \$74,727,166. See Figure 6 for details.

Figure 6

	FY 2013
Beginning Cash Balance	\$46,626,244
Total Revenues	557,869,294
Total Expenses	520,114,128
Revenue over Expenses	37,755,166
Total Payables	(20)
Ending Cash Balance	84,381,390
Encumbrances/Reserves	9,654,224
Unencumbered Balance	\$74,727,166



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Cleveland Municipal School District
Monthly Budget Status Report- Summary by Object
GENERAL FUNDS
APRIL FY'13

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	193,357,035.56	.00	16,052,517.83	173,081,749.01	20,275,286.55	89.51	.00
112 TEMP CERT-SALARY/WAGES	7,870,426.47	.00	619,510.89	6,336,682.23	1,533,744.24	80.51	.00
113 SUPPL CERT-SALARY/WAGES	5,062,254.92	.00	309,157.25	2,904,305.73	2,157,949.19	57.37	.00
116 TEMP CERT NON-CONTRIBUTE	504,294.34	.00	48,291.38	471,788.00	32,506.34	93.55	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	.00	67,628.30	432,371.70	13.53	.00
141 NONCERT REGULAR SAL/WAGES	62,593,159.21	.00	4,562,373.68	49,752,768.53	12,840,390.68	79.49	.00
142 NONCERT TEMP SALARY/WAGES	1,522,173.38	.00	99,226.80	1,107,984.00	414,189.38	72.79	.00
143 NONCERT SUPPL SALARY/WAGE	47,512.78	.00	.00	7,971.77	39,541.01	16.78	.00
144 NONCERT OVERTIME SAL/WAGE	3,646,012.68	.00	259,554.52	2,784,922.44	861,090.24	76.38	.00
146 NONCERT TEMP NON-CONTRIBU	245,600.00	.00	19,123.72	198,928.10	46,671.90	81.00	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	68,723.56	471,480.01	28,519.99	94.30	.00
172 STUDENT WORKERS	346,779.11	.00	14,315.42	251,770.93	95,008.18	72.60	.00
Object 1XX Total	276,195,248.45	.00	22,052,795.05	237,437,979.05	38,757,269.40	85.97	.00
211 STRS-EMPLOYER'S SHARE	30,869,594.22	.00	2,470,938.45	24,574,629.20	6,294,965.02	79.61	.00
221 SERS-EMPLOYER'S SHARE	10,174,717.75	.00	994,853.84	9,767,189.16	407,528.59	95.99	.00
241 CERT MEDICAL/HOSPITAL	40,785,985.00	.00	3,222,608.58	31,826,418.89	8,959,566.11	78.03	.00
242 CERT LIFE INSURANCE	40,987.75	.00	290.10	1,597.07	42,584.82	3.90	.00
244 CERT VISION INSURANCE	272,938.91	.00	19,582.79	327,307.59	54,368.68	119.92	.00
249 CERT OTHER INSURANCE BENF	2,764,105.23	.00	505,618.59	2,573,327.04	190,778.19	93.10	.00
251 NONCERT MEDICAL/HOSPITAL	15,429,224.07	.00	1,362,994.75	14,110,831.62	1,318,392.45	91.46	.00
252 NONCERT LIFE INSURANCE	12,621.25	.00	2,214.59	10,863.05	23,484.30	86.07	.00
254 NONCERT VISION INSURANCE	81,930.41	.00	12,033.51	96,332.41	14,402.00	117.58	.00
259 NONCERT OTHER INSUR BENEF	923,432.08	.00	146,500.39	608,621.04	314,811.04	65.91	.00
261 CERTIFIED WORKERS COMP	4,054,076.99	39,786.00	3,641,914.43	2,867,808.78	1,146,482.21	71.72	6,986.00
262 NONCERT WORKERS COMP	1,280,424.19	142,356.52	1,014,241.52	788,530.24	349,537.43	72.70	142,356.52
281 CERT UNEMPLOYMENT INSUR	4,228,814.34	20,000.00	23,623.73	2,118,647.58	2,090,166.76	50.57	4,000.00
282 NONCERT UNEMPLOY INSUR	1,048,465.75	.00	7,811.87	1,027,079.55	21,386.20	97.96	.00
291 CERT OTHER RETIRE/INSUR	4,822,060.00	.00	33,809.94	4,681,769.56	140,290.44	97.09	5,925.00
Object 2XX Total	116,789,377.94	202,142.52	13,454,027.70	95,356,032.54	21,231,202.88	81.82	159,267.52
411 INSTRUCTION SERVICES	2,421,804.98	14,966.37	3,713.44	161,856.65	2,244,981.96	7.30	128,019.00
412 INSTRUCTIONAL IMPROVEMENT	73,664.41	16,378.36	90.00	39,077.60	18,208.45	75.28	9,944.22
413 HEALTH SERVICES	706,524.89	330,727.82	74,686.62	375,082.03	715.04	99.90	72,108.89
414 STAFF SERVICES	1,096.00	.00	.00	.00	1,096.00	.00	.00
415 MANAGEMENT SERVICES	175,819.18	68,560.29	1,836.25	8,066.75	99,192.14	43.58	7,795.87
416 DATA PROCESSING SERVICES	301,016.68	72,916.69	.00	160,416.63	67,683.36	77.52	142,916.69
417 STATISTICAL SERVICES	295,442.09	176,216.43	11,158.81	92,204.89	27,020.77	90.85	44,279.28
418 PROFESSIONAL/LEGAL SVCS	3,684,259.78	1,950,687.94	149,866.45	1,389,942.48	343,629.36	90.67	1,916,396.09
419 OTHER PROF/TECH SERVICES	13,838,234.35	2,400,689.00	725,922.27	7,584,664.00	3,852,881.35	72.16	2,028,855.94
422 GARBAGE REMOVAL/CLEANING	172,325.00	.00	18,712.17	93,384.62	78,940.38	54.19	.00
423 REPAIRS/MAINTENANCE SVCS	2,830,941.93	708,652.05	140,184.45	1,628,467.02	493,822.86	82.56	990,420.54
425 RENTALS	1,782,228.97	271,159.57	39,285.52	565,143.75	945,925.65	46.92	321,643.47
431 CERTIFIED TRAVEL REIMB	102,951.17	610.45	4,928.57	42,430.18	59,910.54	41.81	737.25
432 CERT MEETING EXPENSE	183,178.27	20,002.79	15,779.03	116,590.21	46,585.27	74.57	11,396.66
433 NONCERT TRAVEL REIMBURSE	181,542.48	1,878.50	8,462.43	83,988.23	95,675.75	47.30	908.80
434 NONCERT MEETING EXPENSE	102,438.21	7,771.72	5,343.28	33,834.20	60,832.29	40.62	10,270.35
439 OTHER TRAVEL/MTG EXPENSE	12,509.90	.00	.00	8,400.74	4,109.16	67.15	.00
441 TELEPHONE SERVICE	1,511,401.98	706,073.95	41,463.62	726,818.31	78,509.72	94.81	747,550.06

Cleveland Municipal School District
 Monthly Budget Status Report- Summary by Object
 GENERAL FUNDS
 APRIL FY'13

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
443 POSTAGE	394,799.22	5,902.17	100,569.61	240,063.52	148,833.53	62.30	2,448.85
445 MAIL/MESSENGER SERVICE	136,408.54	66,450.05	5,561.88	44,111.97	25,846.52	81.05	51,789.42
446 ADVERTISING	102,206.21	4,302.36	384.23	36,445.06	61,458.79	39.87	4,683.55
451 ELECTRICITY	7,510,000.00	.00	313,428.94	5,643,651.97	1,866,348.03	75.15	.00
452 WATER AND SEWAGE	1,591,079.00	.00	51,873.05	1,188,302.21	402,776.79	74.69	.00
453 GAS	3,369,937.79	.00	219,274.82	2,106,782.50	1,263,155.29	62.52	.00
459 DISTR COPIER PROGRAM	910,657.46	315,448.52	61,835.16	404,943.74	190,265.20	79.11	158,089.74
461 PRINTING AND BINDING	298,068.94	17,330.76	4,956.78	130,111.71	150,626.47	49.47	35,821.66
462 CONTRACTED FOOD SERVICES	184,515.46	6,897.11	127.46	30,181.96	147,436.39	20.10	6,828.91
469 OTHER CRAFT/TRADE SVCS	123,000.00	108,483.75	4,650.00	5,700.00	8,816.25	92.83	.00
471 TUITION PAID-OTHER OH DIS	3,200,000.00	.00	48,871.52	1,724,449.71	1,475,550.29	53.89	.00
474 EXCESS COSTS	4,700,000.00	.00	3,116,444.75	3,283,570.93	1,416,429.07	69.86	.00
475 SPEC ED-IN DISTRICT-PYMNT	18,512,277.48	12,277.48	1,063,938.39	10,948,175.58	7,551,824.42	59.21	12,277.48
477 OPEN ENROLLMNT-IN DISTRICT	3,500,000.00	.00	252,635.88	2,645,937.66	854,062.34	75.60	.00
478 COMMUNITY SCHL-INDISTRICT	129,700,000.00	.00	10,912,964.95	105,411,013.98	24,288,986.02	81.27	.00
479 OTHER TUITION PAYMENTS	15,034,293.68	94,022.44	1,308,978.12	13,642,390.36	1,297,880.88	91.37	31,093.68
481 STU TRANSP-OTHER OH DISTR	8,355,815.93	709,719.21	94,760.25	7,355,590.82	290,505.90	96.52	128,050.02
483 STU TRANSP-OTHER SOURCES	59,301.00	.00	.00	5,474.25	53,826.75	9.23	5,301.00
489 OTHER PUPIL TRANSP SRVCS	1,801,922.47	24,674.76	256,410.83	1,488,823.00	288,424.71	83.99	223,229.50
499 Other Purchased Services	5,199.50	1,184.07	154.90	2,093.88	1,921.55	63.04	837.60
Object 4XX Total	227,866,862.95	8,113,984.61	19,049,160.87	169,448,183.10	50,304,695.24	77.92	7,093,694.52
511 INSTRUCTIONAL SUPPLIES	1,575,210.81	125,512.83	44,651.06	571,622.77	878,075.21	44.26	767,138.44
512 OFFICE SUPPLIES	2,256,796.57	123,922.71	45,385.25	401,918.88	1,730,954.98	23.30	177,236.46
513 NO LONGER USED IN USAS513	89.99	89.99	.00	.00	.00	100.00	1,622.47
514 HEALTH/HYGIENE SUPPLIES	103,661.99	26,334.82	28,121.05	47,204.23	30,122.94	70.94	3,597.24
516 SOFTWARE MATERIALS	37,387.14	10,365.17	.00	21,972.02	5,049.95	86.49	14,679.46
519 OTHER GENERAL SUPPLIES	219,633.57	24,990.62	13,448.00	135,697.01	58,945.94	73.16	85,876.67
521 NEW TEXTBOOKS	3,334,742.38	202,382.15	305.26	3,177,414.75	45,054.52	101.35	151,071.23
524 SUPPLEMENTAL TEXTBOOKS	508,214.60	102,528.27	1,360.60	142,158.30	263,528.03	48.15	414,432.57
529 OTHER TEXTBOOKS	13,294.06	1,951.26	408.92	7,865.39	3,477.41	73.84	1,148.13
531 NEW LIBRARY BOOKS	222,535.30	79,589.44	17,009.66	79,723.59	63,222.27	71.59	47,704.03
541 NEWSPAPERS	4,283.00	.00	269.30	1,134.97	3,148.03	26.50	39.00
542 PERIODICALS	41,947.77	11,073.06	3,708.73	14,668.88	16,205.83	61.37	7,867.57
543 DVDS, CDS AND VIDEOS	39,358.95	6,078.40	2,324.83	13,587.96	19,692.59	49.97	9,423.17
546 ELEC SUBSCRIPTION SERVICE	3,315.00	.00	.00	.00	3,315.00	.00	.00
569 OTHER	70,547.65	14,930.71	4,324.96	29,622.69	25,994.25	63.15	6,033.99
570 SUP/MATL OPER/MAINT/REPAI	1,241,214.32	300,733.61	34,250.03	535,748.37	404,732.34	67.39	444,037.73
571 LAND	243,200.04	75,990.89	13,926.47	165,041.63	2,167.52	99.11	114,194.00
573 EQUIPMENT & FURNITURE	124.00	.00	.00	.00	124.00	.00	.00
581 PARTS-MAINT/REP MOTOR VEH	2,769,510.31	15,851.07	22,703.74	1,963,978.56	789,680.68	71.49	88,639.96
582 FUEL	2,018,982.19	11,064.42	193,984.97	1,876,261.72	131,656.05	93.48	6,038.95
Object 5XX Total	14,704,049.64	1,133,389.42	380,775.35	9,185,621.72	4,385,038.50	70.18	2,340,781.07
640 CAPITAL EQUIPMENT	240,511.71	57,691.50	3,990.27	157,030.07	25,790.14	89.28	343,960.69
644 TECHNICAL EQUIPMENT	710,301.49	50,276.56	29,985.82	395,352.26	264,672.67	62.74	36,559.83
645 CAPITALIZED EQUIPMENT	338,787.44	16,294.66	4,368.50	195,000.11	127,492.67	62.37	150,587.29
650 VEHICLES	283,045.10	230.00	.00	281,629.10	1,186.00	99.58	281,859.10
Object 6XX Total	1,572,645.74	124,492.72	38,344.59	1,029,011.54	419,141.48	73.35	812,966.91

Cleveland Municipal School District
 Monthly Budget Status Report- Summary by Object
 GENERAL FUNDS
 APRIL FY'13

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
740 REPLACEMENT EQUIPMENT	517.43	290.00	.00	.00	227.43	56.05	761.40
Object 7XX Total	517.43	290.00	.00	.00	227.43	56.05	761.40
814 LOANS - ENERGY CONSERVATN	1,033,397.13	.00	.00	1,033,397.13	.00	100.00	.00
824 LOANS ENERGY CONS-EXP INT	203,603.64	.00	97,875.00	203,603.64	.00	100.00	.00
841 MEMBERSHIP-PROF ORGAN	153,966.99	3,926.22	7,032.00	103,545.61	46,495.16	69.80	47,851.71
843 CHARGES FOR AUDIT EXAMS	154,032.21	123.00	7,668.50	153,220.00	689.21	99.55	19,177.01
845 CNTY AUDITOR/TREAS FEES	2,089,954.60	.00	1,135,602.20	1,992,145.30	97,809.30	95.32	.00
847 DELINQUENT LAND TAXES	2,946,539.39	.00	1,703,403.31	2,946,539.39	.00	100.00	.00
848 BANK CHARGES	103,479.27	360.88	4,343.89	45,024.25	58,094.14	43.86	479.27
849 OTHER DUES & FEES	8,698.09	.00	.00	3,888.51	4,809.58	44.71	3,954.09
851 LIABILITY INSURANCE	725,942.00	.00	.00	.00	725,942.00	.00	.00
852 ACCID INSUR-STU ACT PART	39,748.00	3,680.00	.00	32,750.00	3,318.00	91.65	3,680.00
853 FIDELITY BOND PREMIUMS	4,000.00	.00	.00	3,955.00	45.00	98.88	7,231.78
855 FIRE & EXTENDED COVG INS	1,047,836.00	40.00	.00	1,010,983.00	36,813.00	96.49	452,214.00
856 Benefits & Claims	95,182.48	53,682.48	1,500.00	41,500.00	.00	100.00	95,182.48
869 OTHER JUDGEMENTS	17,968.00	325.00	.00	12,642.50	5,000.50	72.17	325.00
882 AWARDS/PRIZES FOR COMPETE	149,876.29	19,978.35	11,686.05	56,677.42	73,220.52	51.15	26,664.44
889 OTHER AWARDS & PRIZES	24,358.58	1,006.70	1,049.75	8,591.26	14,760.62	39.40	4,657.28
890 OTHER MISC EXPENDITURES	13,057.28	.00	587.45	8,836.74	4,220.54	67.68	.00
899 OTHER MISCELLANEOUS	25,000.00	.00	.00	.00	25,000.00	.00	.00
Object 8XX Total	8,836,639.95	83,122.63	2,970,748.15	7,657,299.75	1,096,217.57	87.59	661,417.06
910 TRANSFERS	7,000,000.00	.00	.00	.00	7,000,000.00	.00	.00
Object 9XX Total	7,000,000.00	.00	.00	.00	7,000,000.00	.00	.00
Report Total	652,965,342.10	9,657,421.90	57,945,851.71	520,114,127.70	123,193,792.50	81.13	11,068,888.48

CLEVELAND MUNICIPAL SCHOOL DISTRICT
FUND LEDGER SUMMARY
APRIL '13

As Of Date:

5/10/2013

EXHIBIT B

FUND	USAS FUND	A CASH BALANCE JUNE 30, 2012	B OPEN ENCUMBRANCES JUNE 30, 2012	(A-B) C FUND BALANCE JUNE 30, 2012	D			E		(E+F) G		(J-H) I		J CASH BALANCE APRIL '13
					Current Receipts	YTD Revenue Ledger Receipts	Current Disbursements	YTD Expense Ledger Disbursements	Payables	YTD DISBURSE.	OPEN ENCUMBRANCES	FUND BALANCE APRIL '13		
GENERAL	001	46,626,243.98	11,068,888.48	35,557,355.50	57,529,417.74	557,869,294.39	57,945,851.71	520,114,127.70	20.92	520,114,148.62	9,654,223.54	74,727,166.21	84,381,389.75	
General		46,626,243.98	11,068,888.48	35,557,355.50	57,529,417.74	557,869,294.39	57,945,851.71	520,114,127.70	20.92	520,114,148.62	9,654,223.54	74,727,166.21	84,381,389.75	
FOOD SERVICES	006	(813,397.26)	96,286.74	(909,684.00)	2,091,881.66	15,486,490.24	2,007,556.09	18,475,874.00	0.00	18,475,874.00	238,513.74	(4,041,294.76)	(3,802,781.02)	
SPECIAL TRUST	007	19,455,946.97	520,931.91	18,935,015.06	234,415.15	4,772,614.53	240,411.02	2,405,188.24	0.00	2,405,188.24	1,090,234.22	20,733,139.04	21,823,373.26	
PUBLIC SCHOOL SUPPORT	018	353,451.07	68,451.58	284,999.49	33,088.77	285,834.36	40,074.43	224,148.41	0.00	224,148.41	110,907.32	304,229.70	415,137.02	
OTHER GRANT	019	106,393.34	0.00	106,393.34	0.00	1,600,000.00	204,401.97	2,111,043.54	0.00	2,111,043.54	0.00	(404,650.20)	(404,650.20)	
CLASSROOM FACILITIES MTN	034	29,354,291.67	458,812.32	28,895,479.35	17,428.04	2,140,148.77	196,098.43	5,456,159.44	0.00	5,456,159.44	1,520,240.47	24,518,040.53	26,038,281.00	
ATHLETIC FUND	300	153,019.58	39,962.28	113,057.30	3,085.98	167,828.40	10,618.64	112,646.73	0.00	112,646.73	66,473.21	141,728.04	208,201.25	
AUXILIARY SVCS (NPSS)	401	1,990,444.03	1,011,159.63	979,284.40	274,625.15	7,137,580.05	710,469.91	4,818,659.78	0.00	4,818,659.78	1,248,438.69	3,060,925.61	4,309,364.30	
MANAGEMENT INFO SYSTEM	432	39,070.36	57.50	39,012.86	0.00	0.00	1,426.04	13,926.04	0.00	13,926.04	57.50	25,086.82	25,144.32	
PUBLIC SCHOOL PRESCHOOL	439	43,383.52	1,227.30	42,156.22	10,491.28	134,533.84	17,368.19	132,874.27	0.00	132,874.27	2,555.02	42,488.07	45,043.09	
DATA COMMUNICATIONS/BLDGS	451	431,533.22	143,195.44	288,337.78	0.00	1,440.00	0.00	87,963.10	0.00	87,963.10	143,195.44	201,814.68	345,010.12	
SCHOOL NET PROF DEVELOP	452	681.01	641.10	39.91	0.00	0.00	0.00	415.00	0.00	415.00	226.10	39.91	266.01	
VOCATIONAL EDUC ENHANCE	461	1,000.00	0.00	1,000.00	1,259.87	13,764.31	0.00	14,764.31	0.00	14,764.31	0.00	0.00	0.00	
ALTERNATIVE SCHOOLS	463	(15,663.30)	4,000.00	(19,663.30)	17,887.34	180,624.71	69,182.35	201,569.44	0.00	201,569.44	0.00	(36,608.03)	(36,608.03)	
MISC STATE GRANTS	499	1,021,637.08	44,745.30	976,891.78	525,994.52	575,971.58	28,996.91	679,172.48	0.00	679,172.48	44,012.85	874,423.33	918,436.18	
RACE TO THE TOP (ARRA)	506	227,092.66	194,965.87	32,126.79	1,643,696.23	7,129,073.11	398,399.38	7,809,625.45	0.00	7,809,625.45	1,813,725.40	(2,267,185.08)	(453,459.68)	
TITLE VI-B SPECIAL ED	516	450,314.02	429,718.07	20,595.95	798,003.54	9,452,159.31	841,218.60	10,822,032.78	0.00	10,822,032.78	199,105.29	(1,118,664.74)	(919,559.45)	
CARL D PERKINS VOC ED ACT	524	(171,400.21)	302,604.99	(474,005.20)	61,109.13	1,723,650.08	124,461.45	1,550,306.51	0.00	1,550,306.51	358,071.40	(356,128.04)	1,943.36	
TITLE II TECHNOLOGY	533	(396,037.24)	27,438.47	(423,475.71)	0.00	423,578.08	0.00	27,540.84	0.00	27,540.84	0.00	0.00	0.00	
TITLE I - SI SUBSIDY A	536	(629,074.81)	0.00	(629,074.81)	0.00	1,184,842.17	438,574.51	768,976.09	0.00	768,976.09	619,621.01	(832,829.74)	(213,208.73)	
TITLE I - SI SUBSIDY G	537	(72,334.84)	836,354.17	(908,689.01)	959,219.97	5,689,077.60	907,162.38	6,565,402.34	0.00	6,565,402.34	1,341,998.53	(2,290,658.11)	(948,659.58)	
NUTRITION ED/TRNG PROGRAM	542	0.00	0.00	0.00	0.00	40,500.00	4,158.47	4,158.47	0.00	4,158.47	591.93	35,749.60	36,341.53	
BILINGUAL EDUCATION PROG	551	67,562.55	1,651.95	65,910.60	31,220.33	495,552.20	65,614.36	538,297.63	0.00	538,297.63	6,458.44	18,358.68	24,817.12	
TRANSITION FOR REFUGEE	571	(96,770.47)	0.00	(96,770.47)	0.00	192,928.79	2,740.00	99,959.32	0.00	99,959.32	0.00	(3,801.00)	(3,801.00)	
TITLE 1	572	5,539,651.28	580,752.00	4,958,899.28	3,104,140.10	29,597,788.16	3,027,460.16	34,121,791.72	0.00	34,121,791.72	2,185,326.71	(1,169,678.99)	1,015,647.72	
EHA PSCHL HAND GRANTS	587	(29,221.98)	3,724.05	(32,946.03)	22,336.64	228,382.69	23,460.63	222,681.29	0.00	222,681.29	3,243.45	(26,764.03)	(23,520.58)	
TITLE II-A	590	10,181.51	0.00	10,181.51	425,711.93	5,096,871.27	457,804.39	5,564,857.17	0.00	5,564,857.17	0.00	(457,804.39)	(457,804.39)	
MISC FEDERAL GRANTS	599	531,879.90	121,054.05	410,825.85	190,212.72	538,643.94	89,114.18	604,976.47	0.00	604,976.47	376,471.66	89,075.71	465,547.37	
Special Revenue		57,553,633.66	4,887,734.72	52,665,898.94	10,445,808.35	94,289,878.19	9,906,772.49	103,435,010.86	0.00	103,435,010.86	11,369,468.38	37,039,032.61	48,408,500.99	
BOND RETIREMENT	002	21,875,003.64	0.00	21,875,003.64	505,502.55	27,579,332.37	343,241.88	22,357,377.68	0.00	22,357,377.68	0.00	27,096,958.33	27,096,958.33	
Debt Service		21,875,003.64	0.00	21,875,003.64	505,502.55	27,579,332.37	343,241.88	22,357,377.68	0.00	22,357,377.68	0.00	27,096,958.33	27,096,958.33	
PERMANENT IMPROVEMENT	003	22,627,009.52	14,151,078.86	8,475,930.66	12,847.55	11,484,016.32	290,697.98	9,178,982.16	0.00	9,178,982.16	4,499,093.74	20,432,949.94	24,932,043.68	
BUILDING	004	151,485.93	151,485.93	0.00	0.00	0.00	0.00	132,869.55	0.00	132,869.55	15,219.00	3,397.38	18,616.38	
CLASSROOM FACILITIES	010	120,196,765.08	68,182,984.56	52,013,780.52	26,161.08	26,225,319.89	3,499,204.50	48,749,305.05	0.00	48,749,305.05	38,483,941.99	59,188,837.93	97,672,779.92	
Capital Projects		142,975,260.53	82,485,549.35	60,489,711.18	39,008.63	37,709,336.21	3,789,902.48	58,061,156.76	0.00	58,061,156.76	42,998,254.73	79,625,185.25	122,623,439.98	
LIABILITY SELF-INSURANCE	023	2,550,849.00	82,308.86	2,468,540.14	0.00	0.00	18,839.71	288,401.85	0.00	288,401.85	334,213.18	1,928,233.97	2,262,447.15	
EMPLOYEE BENEFITS SLF-INS	024	7,734,183.59	72,512.25	7,661,671.34	4,676,472.20	45,891,971.06	5,676,545.56	48,490,891.37	0.00	48,490,891.37	63,485.25	5,071,778.03	5,135,263.28	
Self Insurance		10,285,032.59	154,821.11	10,130,211.48	4,676,472.20	45,891,971.06	5,695,385.27	48,779,293.22	0.00	48,779,293.22	397,698.43	7,000,012.00	7,397,710.43	
DISTRICT AGENCY	022	1,763,152.40	0.00	1,763,152.40	0.00	0.00	0.00	0.00	(1,274,196.15)	(1,274,196.15)	0.00	3,037,348.55	3,037,348.55	
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	62,677.55	2,089,135.26	54,362.82	2,080,820.53	0.00	2,080,820.53	1,933.12	6,381.61	8,314.73	
STUDENT MANAGED ACTIVITY	200	528,292.63	138,598.43	389,694.20	72,877.30	493,633.24	78,554.46	357,823.73	0.00	357,823.73	270,948.23	393,153.91	664,102.14	
Agency		2,291,445.03	138,598.43	2,152,846.60	135,554.85	2,582,768.50	132,917.28	2,438,644.26	(1,274,196.15)	1,164,448.11	272,881.35	3,436,884.07	3,709,765.42	
Report Total		281,606,619.43	98,735,592.09	182,871,027.34	73,331,764.32	765,922,580.72	77,814,071.11	755,185,610.48	(1,274,175.23)	753,911,435.25	64,692,526.43	228,925,238.47	293,617,764.90	