



**FY 2012-2013  
FINANCIAL STATUS REPORT  
AS OF  
February 28, 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–FEBRUARY 28, 2013 FINANCIAL STATUS REPORT

## Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of February 28, 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
<b>Revenues:</b>						
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
<b>Total Revenues</b>	<b>53,947,924</b>	<b>73,807,675</b>	<b>47,267,848</b>	<b>36,228,562</b>	<b>49,879,977</b>	<b>38,908,533</b>
<b>Expenditures:</b>						
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
<b>Total Expenditures</b>	<b>50,829,038</b>	<b>58,898,430</b>	<b>50,079,674</b>	<b>49,939,600</b>	<b>50,613,479</b>	<b>47,000,209</b>
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
<b>Revenues:</b>							
Property Taxes	\$20,356,649	\$69,854,270	\$0	\$0	\$0	\$0	\$154,775,897
State Foundation	36,480,167	32,195,796	0	0	0	0	279,222,135
State Property Allocation	0	0	0	0	0	0	13,077,593
Other	1,953,537	1,357,919	0	0	0	0	15,163,232
<b>Total Revenues</b>	<b>58,790,353</b>	<b>103,407,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>462,238,857</b>
<b>Expenditures:</b>							
Salaries	21,144,398	21,991,146	0	0	0	0	182,084,767
Benefits	7,336,925	9,297,455	0	0	0	0	74,078,391
Purchase Services	16,183,524	17,781,996	0	0	0	0	133,666,954
Materials and Supplies	681,367	1,098,290	0	0	0	0	8,254,711
Capital Outlay	50,968	59,061	0	0	0	0	968,698
Other Objects	648,250	55,144	0	0	0	0	4,635,433
<b>Total Expenditures</b>	<b>46,045,432</b>	<b>50,283,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>403,688,954</b>
Net Change in Cash	12,744,921	53,124,893	0	0	0	0	58,549,903

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2012–FEBRUARY 28, 2013 FINANCIAL STATUS REPORT

## REVENUE

The Cleveland Municipal School District is forecasting **\$611,185,009** in revenue within the General Funds in the 2012-2013 fiscal year as shown on figure 1. As of **February 28, 2013** the District has received revenue in the amount of \$462,238,857. The District will need to collect another \$148,946,152 to reach its target.

Figure 1

### FORECASTED REVENUES AND ACTUAL REVENUES

	Fiscal Year 2013 5 Year Forecast	Fiscal Year 2013 Actual		Over/ (Under)
<b>Revenues</b>				
Real Property Tax	\$144,000,000	\$153,761,628 (a)		<b>\$9,761,628</b>
Personal Property Tax	1,014,269	1,014,269 (a)		<b>0</b>
State Foundation	413,889,023	279,222,135 (b)		<b>(134,666,888)</b>
Property Tax Homestead and Rollbacks	12,200,000	6,120,678 (c)		<b>(6,079,322)</b>
CAT Tax	13,913,830	6,956,915 (c)		<b>(6,956,915)</b>
Interest	401,000	288,158 (c)		<b>(112,842)</b>
Medicaid	6,211,728	1,358,697 (c)		<b>(4,853,031)</b>
CEAP	1,000,000	0 (c)		<b>(1,000,000)</b>
Casino Receipts	815,934	821,831 (c)		<b>5,897</b>
Other Revenues	17,739,225	12,694,546 (c)		<b>(5,044,679)</b>
<i>Total Revenues</i>	<u>\$611,185,009</u>	<u>\$462,238,857</u>		<u>(\$148,946,152)</u>
	<b>ON TARGET</b>			
	<b>AT RISK</b>			

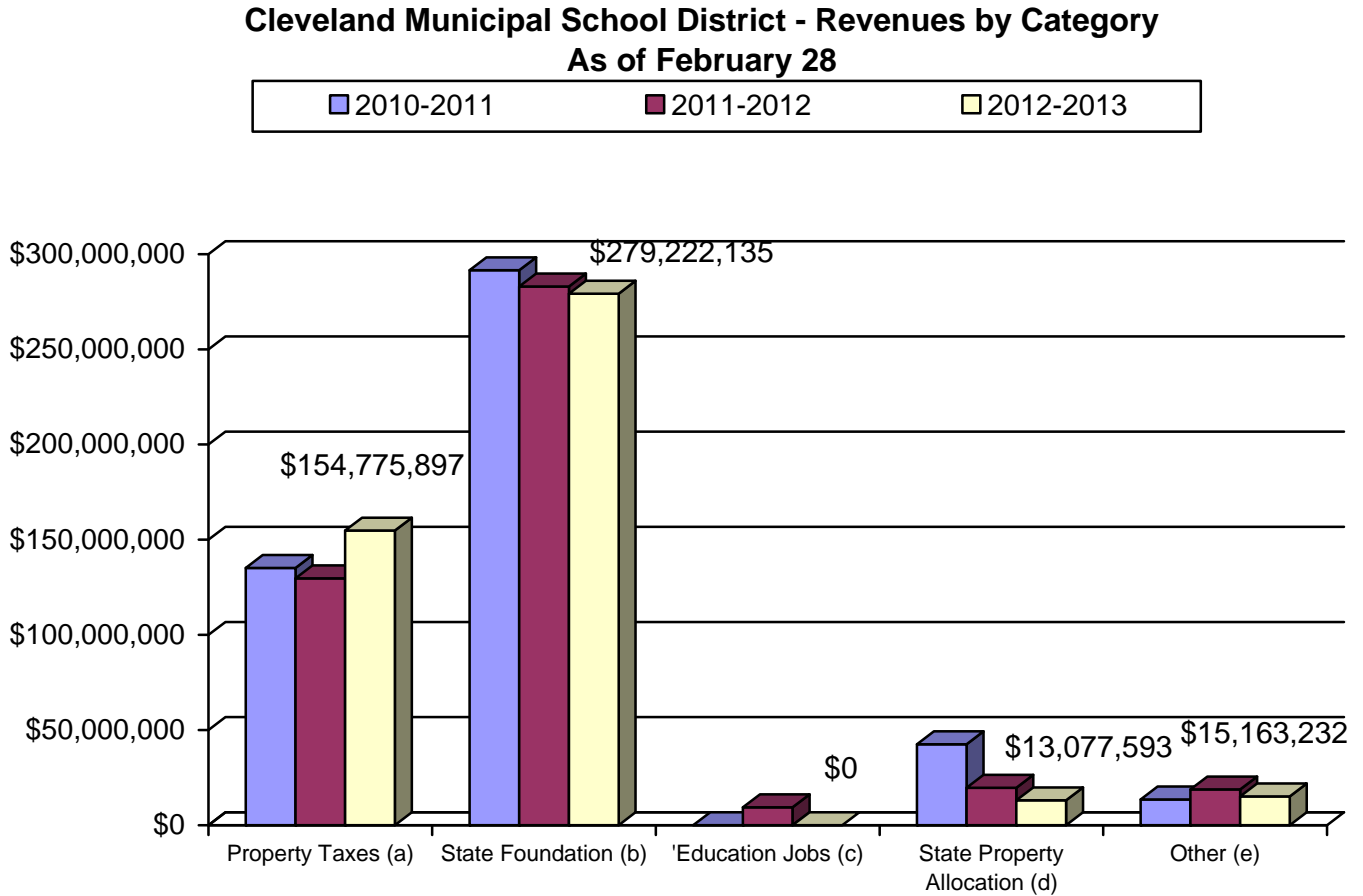
- (a) The District received \$144,110,638 in general property taxes in FY12 and was forecasting \$144,000,000 in FY13 in its October five year forecast. With the passage of issue 14 and the change in property valuation, the District is now forecasting \$163,993,557 in FY13. Through February 28, the District has received \$153,761,628 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.

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## JULY 1, 2012–FEBRUARY 28, 2013 FINANCIAL STATUS REPORT

Figure 2 compares revenue sources to the prior two years as of February 28. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2



# CLEVELAND MUNICIPAL SCHOOL DISTRICT

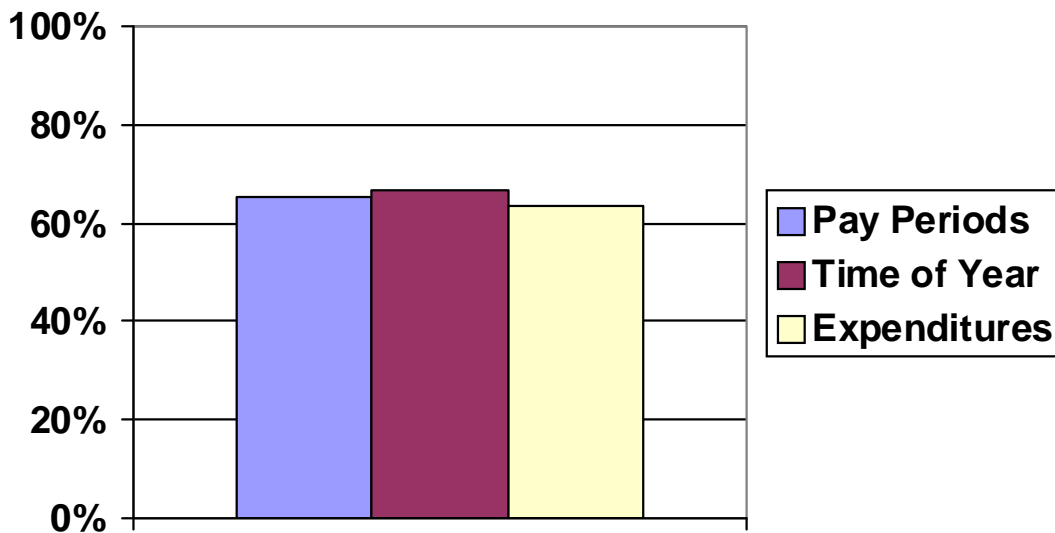
JULY 1, 2012–FEBRUARY 28, 2013 FINANCIAL STATUS REPORT

## 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 February 28, 2013.

Through February 28, 2013 the District has expended \$403.7 million and has outstanding encumbrances of \$12.1 million. This total of \$415.8 million reflects 63.68% 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 **eight months** or 66.67% of the fiscal year has passed. Secondly, seventeen of twenty-six (17/26), or 65.38% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



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

# CLEVELAND MUNICIPAL SCHOOL DISTRICT

## JULY 1, 2012–FEBRUARY 28, 2013 FINANCIAL STATUS REPORT

Figure 4

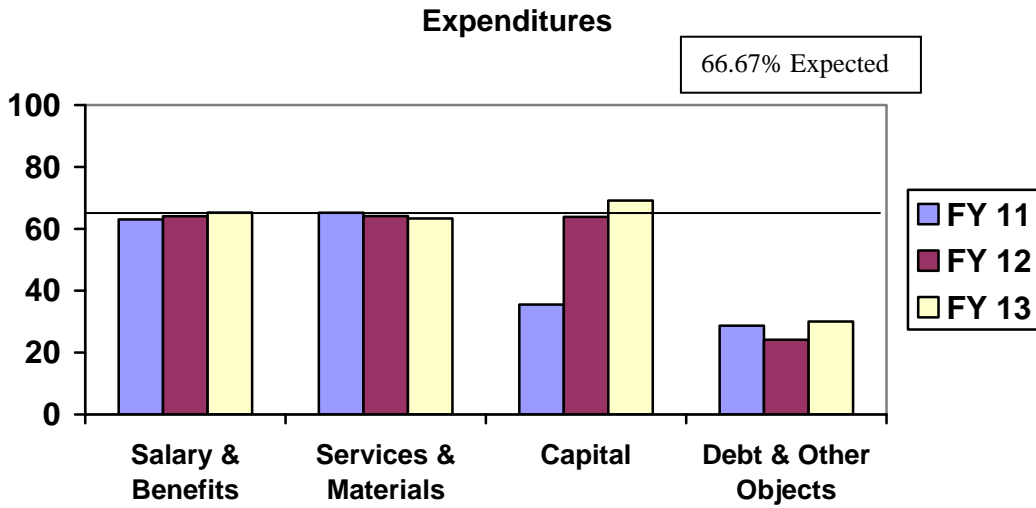
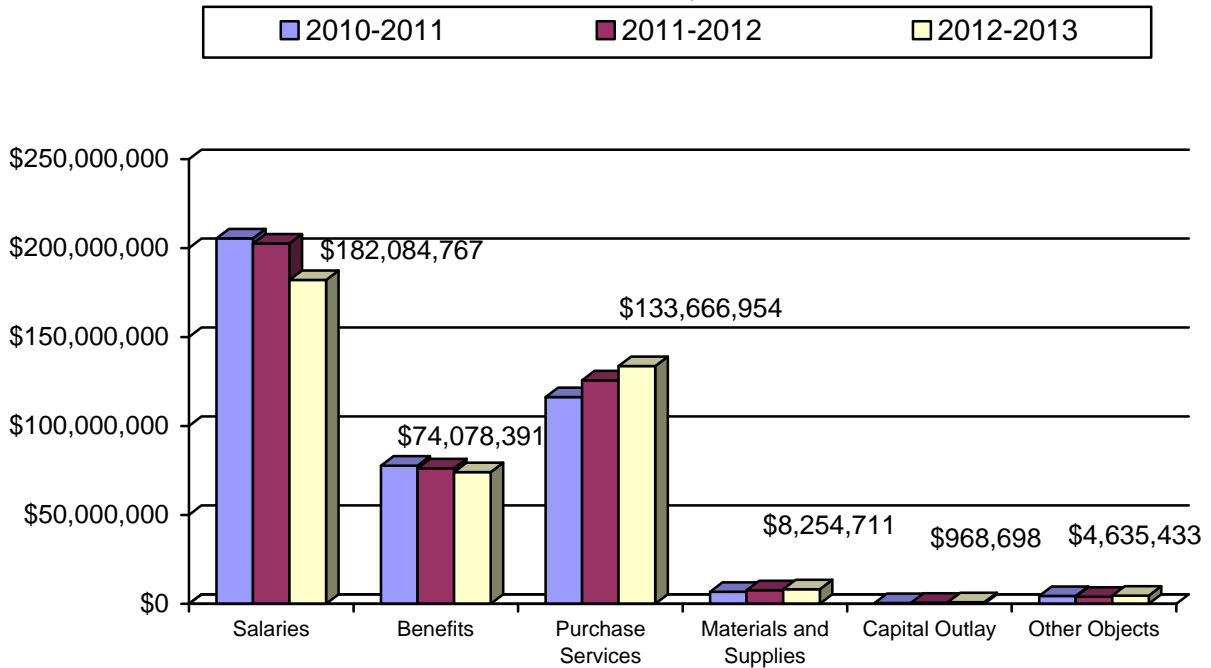


Figure 5

**Cleveland Municipal School District - Expenditures by Category  
As of February 28**



# **CLEVELAND MUNICIPAL SCHOOL DISTRICT**

## **JULY 1, 2012–FEBRUARY 28, 2013 FINANCIAL STATUS REPORT**

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 February which is slightly higher to the \$10.6 million average in January.

The current year Purchased Services and Materials categories indicate a 63.32% encumbrance/expenditure level for February.

The Capital encumbrance/expenditure level, whose budget comprises only .24% of the total General Fund budget, indicates a 69.13% encumbrance/expenditure level for February. This encumbrance/expenditure rate is mainly attributable to school opening costs. It should be noted that the vast majority of on-going construction projects are accounted for in other funds and therefore not reflected in the encumbrances/expenditures above.

Finally, the debt service and other objects category of encumbrance/expenditures, which mainly reflects the payment of principal and interest for the energy conservation notes and QZAB notes, treasurer and auditor fees, and the transfer of monies to other District funds (as required by State regulations), is as expected as of February 28, 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

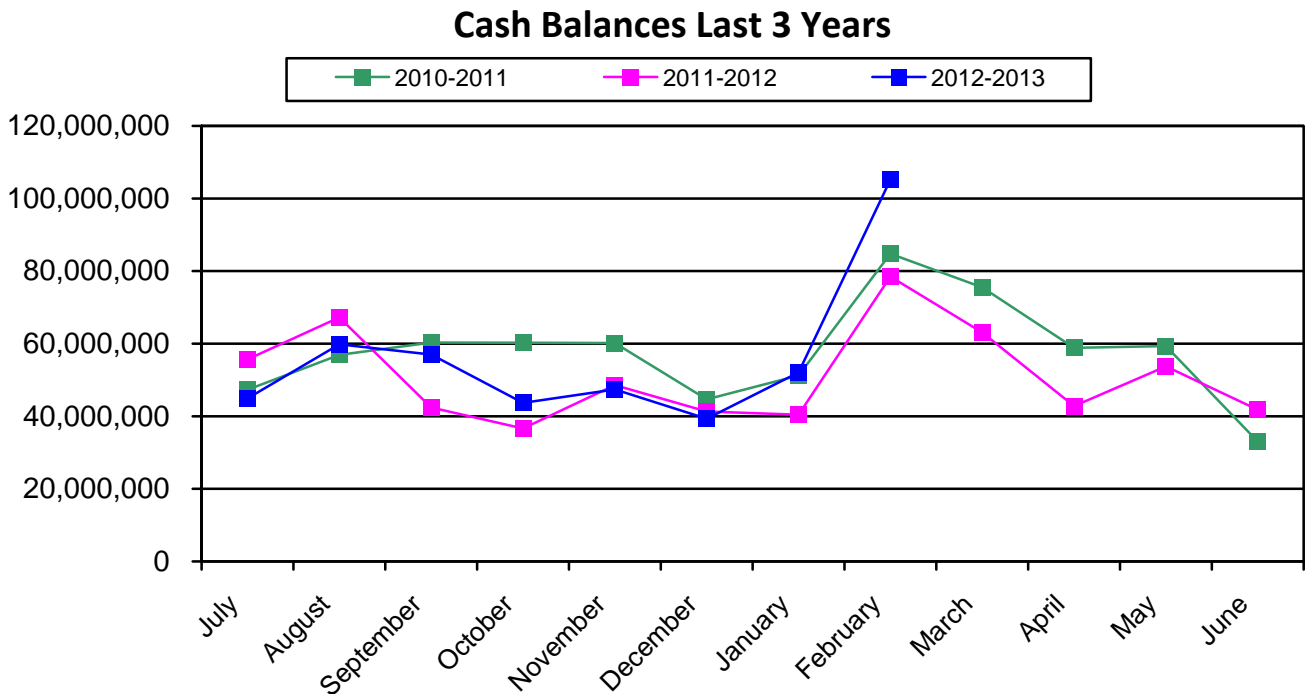
## JULY 1, 2012–FEBRUARY 28, 2013 FINANCIAL STATUS REPORT

### CASH BALANCES

The cash balance as of February 28, 2013 is \$105,184,054. The unencumbered balance as of February 28, 2013 is \$93,094,886. See Figure 6 for details.

Figure 6

	<b>FY 2013</b>
Beginning Cash Balance	\$46,626,244
Total Revenues	462,238,857
Total Expenses	403,688,954
Revenue over Expenses	58,549,903
Total Payables	7,907
Ending Cash Balance	105,184,054
Encumbrances/Reserves	12,089,168
Unencumbered Balance	\$93,094,886





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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	193,486,185.56	.00	15,782,667.30	132,940,085.11	60,546,100.45	68.71	.00
112 TEMP CERT-SALARY/WAGES	8,480,280.03	.00	854,587.06	4,520,710.97	3,959,569.06	53.31	.00
113 SUPPL CERT-SALARY/WAGES	5,048,334.02	.00	103,244.47	2,383,523.01	2,664,811.01	47.21	.00
116 TEMP CERT NON-CONTRIBUTE	404,294.34	.00	41,647.06	347,312.46	56,981.88	85.91	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	.00	46,911.04	453,088.96	9.38	.00
141 NONCERT REGULAR SAL/WAGES	62,786,075.21	.00	4,658,811.93	38,258,621.30	24,527,453.91	60.93	.00
142 NONCERT TEMP SALARY/WAGES	985,487.87	.00	144,100.72	800,550.46	184,937.41	81.23	.00
143 NONCERT SUPPL SALARY/WAGE	42,157.76	.00	5,255.51	6,561.76	35,596.00	15.56	.00
144 NONCERT OVERTIME SAL/WAGE	3,515,794.07	.00	351,431.29	2,031,714.73	1,484,079.34	57.79	.00
146 NONCERT TEMP NON-CONTRIBU	245,600.00	.00	24,546.28	136,927.71	108,672.29	55.75	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	14,879.84	391,525.67	108,474.33	78.31	.00
172 STUDENT WORKERS	321,301.41	.00	9,974.46	220,323.14	100,978.27	68.57	.00
<b>Object 1XX Total</b>	<b>276,315,510.27</b>	<b>.00</b>	<b>21,991,145.92</b>	<b>182,084,767.36</b>	<b>94,230,742.91</b>	<b>65.90</b>	<b>.00</b>
211 STRS-EMPLOYER'S SHARE	30,864,864.44	.00	2,450,616.76	19,912,576.58	10,952,287.86	64.52	.00
221 SERS-EMPLOYER'S SHARE	10,170,368.73	.00	368,640.72	7,888,080.27	2,282,288.46	77.56	.00
241 CERT MEDICAL/HOSPITAL	42,985,985.00	.00	3,713,817.06	25,429,734.14	17,556,250.86	59.16	.00
242 CERT LIFE INSURANCE	40,987.75	.00	293.04	2,502.47	43,490.22	6.11	.00
244 CERT VISION INSURANCE	272,938.91	.00	17,278.05	290,216.96	17,278.05	106.33	.00
249 CERT OTHER INSURANCE BENF	2,763,674.99	.00	226,129.98	1,996,342.85	767,332.14	72.24	.00
251 NONCERT MEDICAL/HOSPITAL	13,229,121.29	.00	2,204,339.22	11,402,630.58	1,826,490.71	86.19	.00
252 NONCERT LIFE INSURANCE	12,620.98	.00	2,155.35	6,433.19	19,054.17	50.97	.00
254 NONCERT VISION INSURANCE	81,929.98	.00	12,449.46	62,981.31	18,948.67	76.87	.00
259 NONCERT OTHER INSUR BENEF	923,025.90	.00	64,682.94	448,355.08	474,670.82	48.57	.00
261 CERTIFIED WORKERS COMP	3,383,942.41	66,036.00	40,439.85	704,532.15	4,022,438.56	18.87	6,986.00
262 NONCERT WORKERS COMP	1,197,900.29	142,356.52	21,215.51	192,845.72	1,248,389.49	4.21	142,356.52
281 CERT UNEMPLOYMENT INSUR	5,230,554.07	32,000.00	154,752.97	2,036,960.38	3,161,593.69	39.56	4,000.00
282 NONCERT UNEMPLOY INSUR	998,834.75	.00	73,376.48	992,234.88	6,599.87	99.34	.00
291 CERT OTHER RETIRE/INSUR	4,622,060.00	.00	75,474.88	4,524,591.09	97,468.91	97.89	5,925.00
<b>Object 2XX Total</b>	<b>116,778,809.49</b>	<b>240,392.52</b>	<b>9,297,454.77</b>	<b>74,078,390.59</b>	<b>42,460,026.38</b>	<b>63.64</b>	<b>159,267.52</b>
411 INSTRUCTION SERVICES	2,525,044.88	19,784.57	4,669.96	153,125.43	2,352,134.88	6.85	128,019.00
412 INSTRUCTIONAL IMPROVEMENT	70,766.05	43,440.00	180.00	9,342.60	17,983.45	74.59	9,944.22
413 HEALTH SERVICES	706,908.89	406,400.74	64,064.37	298,470.41	2,037.74	99.71	72,108.89
414 STAFF SERVICES	1,096.00	.00	.00	.00	1,096.00	.00	.00
415 MANAGEMENT SERVICES	156,694.18	39,501.04	3,025.00	6,230.50	110,962.64	29.19	7,795.87
416 DATA PROCESSING SERVICES	301,666.68	116,666.68	.00	116,666.64	68,333.36	77.35	142,916.69
417 STATISTICAL SERVICES	295,442.09	186,040.50	1,669.86	76,098.93	33,302.66	88.73	44,279.28
418 PROFESSIONAL/LEGAL SVCS	3,384,259.78	2,093,020.11	70,510.04	1,063,759.21	227,480.46	93.28	1,916,396.09
419 OTHER PROF/TECH SERVICES	14,141,548.08	3,397,872.19	887,873.43	6,433,911.46	4,309,764.43	69.52	2,028,855.94
422 GARBAGE REMOVAL/CLEANING	172,325.00	.00	19,784.14	74,672.45	97,652.55	43.33	.00
423 REPAIRS/MAINTENANCE SVCS	2,876,996.13	1,201,663.63	122,650.08	1,238,457.67	436,874.83	84.81	990,420.54
425 RENTALS	1,745,262.97	247,291.91	34,455.27	373,655.28	1,124,315.78	35.58	321,643.47
431 CERTIFIED TRAVEL REIMB	108,221.39	137.25	3,366.97	33,321.10	74,763.04	30.92	737.25
432 CERT MEETING EXPENSE	169,715.71	16,421.33	13,359.87	87,249.51	66,044.87	61.08	11,396.66
433 NONCERT TRAVEL REIMBURSE	157,958.48	4,333.26	16,670.29	65,567.78	88,057.44	44.25	908.80
434 NONCERT MEETING EXPENSE	94,447.31	5,387.71	1,869.63	25,571.79	63,487.81	32.78	10,270.35
439 OTHER TRAVEL/MTG EXPENSE	14,000.00	.00	475.00	8,400.74	5,599.26	60.01	.00
441 TELEPHONE SERVICE	1,511,164.00	760,936.79	237,282.20	671,153.61	79,073.60	94.77	747,550.06

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
443 POSTAGE	394,994.22	779.79	750.72	139,070.30	255,144.13	35.41	2,448.85
445 MAIL/MESSENGER SERVICE	137,408.54	74,290.05	11,841.84	35,887.14	27,231.35	80.18	51,789.42
446 ADVERTISING	105,021.21	.00	.00	36,060.83	68,960.38	34.34	4,683.55
451 ELECTRICITY	7,510,000.00	.00	617,060.11	4,971,842.42	2,538,157.58	66.20	.00
452 WATER AND SEWAGE	1,584,244.00	.00	126,933.16	987,849.43	596,394.57	62.35	.00
453 GAS	3,376,772.79	.00	399,765.64	1,322,023.73	2,054,749.06	39.15	.00
459 DISTR COPIER PROGRAM	910,657.46	432,515.79	37,397.34	287,876.47	190,265.20	79.11	158,089.74
461 PRINTING AND BINDING	302,653.71	17,254.46	27,534.73	132,514.94	152,884.31	49.49	35,821.66
462 CONTRACTED FOOD SERVICES	182,743.91	13,750.11	402.48	20,631.17	148,362.63	18.81	6,828.91
469 OTHER CRAFT/TRADE SVCS	118,000.00	106,433.75	.00	650.00	10,916.25	90.75	.00
471 TUITION PAID-OTHER OH DIS	3,200,000.00	.00	.00	1,657,769.20	1,542,230.80	51.81	.00
474 EXCESS COSTS	4,700,000.00	.00	.00	119,443.68	4,580,556.32	2.54	.00
475 SPEC ED-IN DISTRICT-PYMNT	18,512,277.48	12,277.48	1,609,190.50	8,978,272.71	9,521,727.29	48.57	12,277.48
477 OPEN ENROLLMNT-IN DISTRICT	3,500,000.00	.00	355,311.79	2,150,753.32	1,349,246.68	61.45	.00
478 COMMUNITY SCHL-INDISTRICT	129,700,000.00	.00	11,294,676.47	83,384,031.39	46,315,968.61	64.29	.00
479 OTHER TUITION PAYMENTS	15,031,093.68	91,852.63	1,344,823.05	10,867,758.40	4,071,482.65	72.91	31,093.68
481 STU TRANSP-OTHER OH DISTR	9,004,794.02	691,238.76	343,865.05	6,868,933.22	1,444,622.04	83.96	128,050.02
483 STU TRANSP-OTHER SOURCES	59,301.00	.00	.00	5,344.25	53,956.75	9.01	5,301.00
489 OTHER PUPIL TRANSP SRVCS	1,823,755.50	31,967.61	130,780.78	962,785.62	829,002.27	54.54	223,229.50
499 Other Purchased Services	5,199.50	1,317.37	116.40	1,800.58	2,081.55	59.97	837.60
<b>Object 4XX Total</b>	<b>228,592,434.64</b>	<b>10,012,575.51</b>	<b>17,781,996.17</b>	<b>133,666,953.91</b>	<b>84,912,905.22</b>	<b>62.85</b>	<b>7,093,694.52</b>
511 INSTRUCTIONAL SUPPLIES	1,643,426.08	116,695.37	50,738.61	491,331.56	1,035,399.15	37.00	767,138.44
512 OFFICE SUPPLIES	2,197,066.07	115,002.22	36,716.79	314,625.47	1,767,438.38	19.55	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	76,695.49	32,894.94	1,080.72	15,097.28	28,703.27	62.58	3,597.24
516 SOFTWARE MATERIALS	37,387.14	15,355.17	.00	21,972.02	59.95	99.84	14,679.46
519 OTHER GENERAL SUPPLIES	201,601.80	20,729.03	1,739.18	120,729.34	60,143.43	70.17	85,876.67
521 NEW TEXTBOOKS	3,344,240.42	207,350.91	590,141.95	3,083,823.19	53,066.32	98.41	151,071.23
524 SUPPLEMENTAL TEXTBOOKS	513,100.66	121,267.93	5,693.34	135,961.64	255,871.09	50.13	414,432.57
529 OTHER TEXTBOOKS	13,294.06	1,951.26	2,457.86	7,143.55	4,199.25	68.41	1,148.13
531 NEW LIBRARY BOOKS	215,743.64	54,301.16	13,377.66	59,328.81	102,113.67	52.67	47,704.03
541 NEWSPAPERS	5,283.00	341.00	293.12	707.67	4,234.33	19.85	39.00
542 PERIODICALS	46,565.54	7,025.33	2,301.22	10,020.39	29,519.82	36.61	7,867.57
543 DVDS,CDS AND VIDEOS	46,529.90	7,176.67	2,026.88	8,457.51	30,895.72	33.60	9,423.17
546 ELEC SUBSCRIPTION SERVICE	5,000.00	.00	.00	.00	5,000.00	.00	.00
569 OTHER	64,412.12	12,943.20	3,192.69	21,100.87	30,368.05	52.85	6,033.99
570 SUP/MATL OPER/MAINT/REPAI	1,091,214.32	294,387.86	53,776.45	429,259.93	367,566.53	66.32	444,037.73
571 LAND	247,200.04	95,297.64	15,390.42	136,614.38	15,288.02	93.82	114,194.00
573 EQUIPMENT & FURNITURE	2,000.00	.00	.00	.00	2,000.00	.00	.00
581 PARTS-MAINT/REP MOTOR VEH	2,118,704.31	117,898.64	51,332.81	1,908,524.06	92,281.61	95.64	88,639.96
582 FUEL	2,018,797.19	382,592.65	268,029.79	1,490,013.49	146,191.05	92.76	6,038.95
<b>Object 5XX Total</b>	<b>13,888,351.77</b>	<b>1,603,300.97</b>	<b>1,098,289.49</b>	<b>8,254,711.16</b>	<b>4,030,339.64</b>	<b>70.98</b>	<b>2,340,781.07</b>
640 CAPITAL EQUIPMENT	240,794.25	69,256.55	5,135.56	147,694.53	23,843.17	90.10	343,960.69
644 TECHNICAL EQUIPMENT	680,121.39	35,000.94	17,740.36	348,742.50	296,377.95	56.42	36,559.83
645 CAPITALIZED EQUIPMENT	371,440.44	16,294.66	36,185.04	190,631.61	164,514.17	55.71	150,587.29
650 VEHICLES	283,045.10	230.00	.00	281,629.10	1,186.00	99.58	281,859.10
<b>Object 6XX Total</b>	<b>1,575,401.18</b>	<b>120,782.15</b>	<b>59,060.96</b>	<b>968,697.74</b>	<b>485,921.29</b>	<b>69.16</b>	<b>812,966.91</b>

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
740 REPLACEMENT EQUIPMENT	517.43	.00	.00	.00	517.43	.00	761.40
<b>Object 7XX Total</b>	<b>517.43</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>517.43</b>	<b>.00</b>	<b>761.40</b>
814 LOANS - ENERGY CONSERVATN	915,914.37	.00	.00	915,914.37	.00	100.00	.00
821 SERIAL BONDS	117,482.76	.00	.00	117,482.76	.00	100.00	.00
824 LOANS ENERGY CONS-EXP INT	203,603.63	.00	.00	105,728.64	97,874.99	51.93	.00
841 MEMBERSHIP-PROF ORGAN	145,698.31	4,110.72	2,456.95	80,343.61	61,243.98	57.97	47,851.71
843 CHARGES FOR AUDIT EXAMS	154,032.21	17,201.00	44,534.20	136,142.00	689.21	99.55	19,177.01
845 CNTY AUDITOR/TREAS FEES	2,472,000.00	9,985.00	.00	846,558.10	1,615,456.90	34.65	.00
847 DELINQUENT LAND TAXES	2,575,000.00	.00	.00	1,243,136.08	1,331,863.92	48.28	.00
848 BANK CHARGES	103,479.27	360.88	4,135.38	36,110.43	67,007.96	35.25	479.27
849 OTHER DUES & FEES	8,698.09	.00	.00	3,720.51	4,977.58	42.77	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	55,182.48	.00	40,000.00	.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	150,116.34	16,123.30	3,849.22	37,582.75	96,410.29	35.78	26,664.44
889 OTHER AWARDS & PRIZES	24,558.58	5,108.82	.00	4,999.39	14,450.37	41.16	4,657.28
890 OTHER MISC EXPENDITURES	13,057.28	.00	168.40	7,383.95	5,673.33	56.55	.00
<b>Object 8XX Total</b>	<b>8,814,317.32</b>	<b>112,117.20</b>	<b>55,144.15</b>	<b>4,635,433.09</b>	<b>4,066,767.03</b>	<b>53.86</b>	<b>661,417.06</b>
910 TRANSFERS	7,000,000.00	.00	.00	.00	7,000,000.00	.00	.00
<b>Object 9XX Total</b>	<b>7,000,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>7,000,000.00</b>	<b>.00</b>	<b>.00</b>
<b>Report Total</b>	<b>652,965,342.10</b>	<b>12,089,168.35</b>	<b>50,283,091.46</b>	<b>403,688,953.85</b>	<b>237,187,219.90</b>	<b>63.68</b>	<b>11,068,888.48</b>

CLEVELAND MUNICIPAL SCHOOL DISTRICT  
FUND LEDGER SUMMARY  
FEBRUARY '13

EXHIBIT B

As Of Date:

3/11/2013

FUND	USAS FUND	B		(A-B)		D		E		(E+F)		(J-H)		J
		A	OPEN	C	Current Receipts	YTD Revenue Ledger Receipts	Current Disbursements	YTD Expense Ledger Disbursements	F	G	H	I		
		CASH BALANCE JUNE 30, 2012	ENCUMBRANCES JUNE 30, 2012	FUND BALANCE JUNE 30, 2012						YTD DISBURSE.	OPEN ENCUMBRANCES	FUND BALANCE FEBRUARY '13	CASH BALANCE FEBRUARY '13	
GENERAL	001	46,626,243.98	11,068,888.48	35,557,355.50	103,407,985.76	462,238,857.47	50,283,091.46	403,688,953.85	(7,907.33)	403,681,046.52	12,089,168.35	93,094,886.58	105,184,054.93	
<b>General</b>		<b>46,626,243.98</b>	<b>11,068,888.48</b>	<b>35,557,355.50</b>	<b>103,407,985.76</b>	<b>462,238,857.47</b>	<b>50,283,091.46</b>	<b>403,688,953.85</b>	<b>(7,907.33)</b>	<b>403,681,046.52</b>	<b>12,089,168.35</b>	<b>93,094,886.58</b>	<b>105,184,054.93</b>	
FOOD SERVICES	006	(813,397.26)	96,286.74	(909,684.00)	2,030,566.35	13,054,445.57	2,644,256.27	13,634,772.61	0.00	13,634,772.61	542,795.43	(1,936,519.73)	(1,393,724.30)	
SPECIAL TRUST	007	19,455,946.97	520,931.91	18,935,015.06	939,698.74	4,148,354.59	307,111.75	1,945,994.34	0.00	1,945,994.34	996,783.38	20,661,523.84	21,658,307.22	
PUBLIC SCHOOL SUPPORT	018	353,451.07	68,451.58	284,999.49	48,331.85	212,339.77	29,960.95	158,152.59	0.00	158,152.59	79,452.43	328,185.82	407,638.25	
OTHER GRANT	019	106,393.34	0.00	106,393.34	500,000.00	1,600,000.00	205,670.57	1,622,439.20	0.00	1,622,439.20	0.00	83,954.14	83,954.14	
CLASSROOM FACILITIES MTN	034	29,354,291.67	458,812.32	28,895,479.35	786,140.97	2,257,182.88	2,087,342.74	4,979,155.50	0.00	4,979,155.50	1,742,139.86	24,890,179.19	26,632,319.05	
ATHLETIC FUND	300	153,019.58	39,962.28	113,057.30	12,603.59	146,185.04	7,112.80	88,266.55	0.00	88,266.55	56,657.41	154,280.66	210,938.07	
AUXILIARY SVCS (NPSS)	401	1,990,444.03	1,011,159.63	979,284.40	3,493,580.31	6,862,717.65	531,828.84	3,555,154.62	0.00	3,555,154.62	1,109,827.06	4,188,180.00	5,298,007.06	
MANAGEMENT INFO SYSTEM	432	39,070.36	57.50	39,012.86	0.00	0.00	12,500.00	12,500.00	0.00	12,500.00	57.50	26,512.86	26,570.36	
PUBLIC SCHOOL PRESCHOOL	439	43,383.52	1,227.30	42,156.22	2,060.28	107,945.25	11,707.30	99,076.23	0.00	99,076.23	6,116.90	46,135.64	52,252.54	
DATA COMMUNICATIONS/BLDGS	451	431,533.22	143,195.44	288,337.78	1,440.00	0.00	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	0.00	12,504.44	0.00	9,499.07	0.00	9,499.07	0.00	4,005.37	4,005.37	
ALTERNATIVE SCHOOLS	463	(15,663.30)	4,000.00	(19,663.30)	16,608.83	149,805.01	12,932.36	108,029.98	0.00	108,029.98	37,500.00	(11,388.27)	26,111.73	
MISC STATE GRANTS	499	1,021,637.08	44,745.30	976,891.78	0.00	49,977.06	91,558.73	525,490.71	0.00	525,490.71	29,652.61	516,470.82	546,123.43	
RACE TO THE TOP (ARRA)	506	227,092.66	194,965.87	32,126.79	479,226.44	5,375,798.79	142,201.59	5,704,529.65	0.00	5,704,529.65	2,278,068.27	(2,379,706.47)	(101,638.20)	
TITLE VI-B SPECIAL ED	516	450,314.02	429,718.07	20,595.95	0.00	7,859,506.36	1,074,590.18	8,744,170.06	0.00	8,744,170.06	187,014.15	(621,363.83)	(434,349.68)	
CARL D PERKINS VOC ED ACT	524	(171,400.21)	302,604.99	(474,005.20)	147,971.25	1,552,486.17	109,644.10	1,345,109.38	0.00	1,345,109.38	206,461.69	(170,485.11)	35,976.58	
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)	(123,271.34)	1,184,842.17	56,249.42	(1,346.86)	0.00	(1,346.86)	561,216.86	(4,102.64)	557,114.22	
TITLE I - SI SUBSIDY G	537	(72,334.84)	836,354.17	(908,689.01)	610,146.94	4,037,079.01	725,886.94	4,453,432.21	0.00	4,453,432.21	1,752,692.92	(2,241,810.96)	(488,688.04)	
NUTRITIONAL ED/TRNG PROGRAM	542	0.00	0.00	0.00	0.00	40,500.00	0.00	0.00	0.00	0.00	0.00	40,500.00	40,500.00	
BILINGUAL EDUCATION PROG	551	67,562.55	1,651.95	65,910.60	0.00	438,332.07	28,266.28	430,625.12	0.00	430,625.12	11,042.19	64,227.31	75,269.50	
TRANSITION FOR REFUGEE	571	(96,770.47)	0.00	(96,770.47)	0.00	158,944.27	0.00	96,644.32	0.00	96,644.32	1,740.00	(36,210.52)	(34,470.52)	
TITLE 1	572	5,539,651.28	580,752.00	4,958,899.28	1,066,448.88	23,599,422.55	3,193,471.39	26,676,177.00	0.00	26,676,177.00	1,411,177.12	1,051,719.71	2,462,896.83	
EHA PSCHL HAND GRANTS	587	(29,221.98)	3,724.05	(32,946.03)	15,033.17	179,395.05	26,651.00	166,726.56	0.00	166,726.56	10,253.00	(26,806.49)	(16,553.49)	
TITLE II-A	590	10,181.51	0.00	10,181.51	0.00	4,223,340.42	458,403.61	4,452,149.64	0.00	4,452,149.64	0.00	(218,627.71)	(218,627.71)	
MISC FEDERAL GRANTS	599	531,879.90	121,054.05	410,825.85	0.00	303,760.02	108,335.54	438,190.09	0.00	438,190.09	434,029.25	(36,579.42)	397,449.83	
<b>Special Revenue</b>		<b>57,553,633.66</b>	<b>4,887,734.72</b>	<b>52,665,898.94</b>	<b>10,025,866.26</b>	<b>77,979,882.22</b>	<b>11,865,682.36</b>	<b>79,360,857.51</b>	<b>0.00</b>	<b>79,360,857.51</b>	<b>11,598,099.57</b>	<b>44,574,558.80</b>	<b>56,172,658.37</b>	
BOND RETIREMENT	002	21,875,003.64	0.00	21,875,003.64	9,571,969.54	27,073,829.82	0.00	22,014,135.80	0.00	22,014,135.80	0.00	26,934,697.66	26,934,697.66	
<b>Debt Service</b>		<b>21,875,003.64</b>	<b>0.00</b>	<b>21,875,003.64</b>	<b>9,571,969.54</b>	<b>27,073,829.82</b>	<b>0.00</b>	<b>22,014,135.80</b>	<b>0.00</b>	<b>22,014,135.80</b>	<b>0.00</b>	<b>26,934,697.66</b>	<b>26,934,697.66</b>	
PERMANENT IMPROVEMENT	003	22,627,009.52	14,151,078.86	8,475,930.66	245.55	10,431,752.24	(1,412,991.76)	8,665,358.14	0.00	8,665,358.14	4,133,851.79	20,259,551.83	24,393,403.62	
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	1,148,526.71	15,803,990.07	3,361,127.22	38,797,026.96	0.00	38,797,026.96	46,293,475.16	50,910,253.03	97,203,728.19	
<b>Capital Projects</b>		<b>142,975,260.53</b>	<b>82,485,549.35</b>	<b>60,489,711.18</b>	<b>1,148,772.26</b>	<b>26,235,742.31</b>	<b>1,948,135.46</b>	<b>47,595,254.65</b>	<b>0.00</b>	<b>47,595,254.65</b>	<b>50,442,545.95</b>	<b>71,173,202.24</b>	<b>121,615,748.19</b>	
LIABILITY SELF-INSURANCE	023	2,550,849.00	82,308.86	2,468,540.14	0.00	0.00	89,120.50	247,523.73	0.00	247,523.73	344,213.72	1,959,111.55	2,303,325.27	
EMPLOYEE BENEFITS SLF-INS	024	7,734,183.59	72,512.25	7,661,671.34	4,509,439.71	36,566,365.74	4,461,350.73	38,373,075.11	0.00	38,373,075.11	66,750.00	5,860,724.22	5,927,474.22	
<b>Self Insurance</b>		<b>10,285,032.59</b>	<b>154,821.11</b>	<b>10,130,211.48</b>	<b>4,509,439.71</b>	<b>36,566,365.74</b>	<b>4,550,471.23</b>	<b>38,620,598.84</b>	<b>0.00</b>	<b>38,620,598.84</b>	<b>410,963.72</b>	<b>7,819,835.77</b>	<b>8,230,799.49</b>	
DISTRICT AGENCY	022	1,763,152.40	0.00	1,763,152.40	0.00	0.00	0.00	0.00	38,087.34	38,087.34	0.00	1,725,065.06	1,725,065.06	
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	1,569,175.01	1,890,685.12	1,461,859.76	1,888,281.96	0.00	1,888,281.96	0.00	2,403.16	2,403.16	
STUDENT MANAGED ACTIVITY	200	528,292.63	138,598.43	389,694.20	83,536.77	314,990.24	35,998.06	210,818.18	(750.00)	210,068.18	198,916.64	434,298.05	633,214.69	
<b>Agency</b>		<b>2,291,445.03</b>	<b>138,598.43</b>	<b>2,152,846.60</b>	<b>1,652,711.78</b>	<b>2,205,675.36</b>	<b>1,497,857.82</b>	<b>2,099,100.14</b>	<b>37,337.34</b>	<b>2,136,437.48</b>	<b>198,916.64</b>	<b>2,161,766.27</b>	<b>2,360,682.91</b>	
<b>Report Total</b>		<b>281,606,619.43</b>	<b>98,735,592.09</b>	<b>182,871,027.34</b>	<b>130,316,745.31</b>	<b>632,300,352.92</b>	<b>70,145,238.33</b>	<b>593,378,900.79</b>	<b>29,430.01</b>	<b>593,408,330.80</b>	<b>74,739,694.23</b>	<b>245,758,947.32</b>	<b>320,498,641.55</b>	