



CLEVELAND
METROPOLITAN
SCHOOL DISTRICT
Vision to Victory

**FY 2013-2014
FINANCIAL STATUS REPORT
AS OF
JANUARY 31, 2014**

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, 2013–JANUARY 31, 2014 FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of January 31, 2014. The total revenues forecasted in the October five year forecast were \$703,168,115. The adopted budget approved by the Board in September was \$692,646,527 plus carryover encumbrances of \$12,951,829 for a total appropriation of \$705,598,356.

	July	August	September	October	November	December
Revenues:						
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
Total Revenues	69,661,763	86,028,796	37,898,691	58,309,687	43,650,210	45,073,806
Expenditures:						
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
Total Expenditures	50,496,602	54,295,631	51,118,878	56,670,264	59,336,098	54,167,577
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
Revenues:							
Property Taxes	\$12,104,007	\$0	\$0	\$0	\$0	\$0	\$101,521,322
State Foundation	35,096,311	0	0	0	0	0	246,786,680
State Property Allocation	9,289	0	0	0	0	0	16,044,316
Other	2,879,931	0	0	0	0	0	26,360,173
Total Revenues	50,089,538	0	0	0	0	0	390,712,491
Expenditures:							
Salaries	34,605,382	0	0	0	0	0	182,454,174
Benefits	7,116,001	0	0	0	0	0	67,016,781
Purchase Services	19,019,899	0	0	0	0	0	125,821,584
Materials and Supplies	548,995	0	0	0	0	0	7,888,393
Capital Outlay	172,692	0	0	0	0	0	802,737
Other Objects	632,585	0	0	0	0	0	4,196,935
Total Expenditures	62,095,554	0	0	0	0	0	388,180,604
Net Change in Cash	(12,006,016)	0	0	0	0	0	2,531,887

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REVENUE

The Cleveland Municipal School District is forecasting **\$703,168,115** in revenue within the General Funds in the 2013-2014 fiscal year as shown on figure 1. As of **January 31, 2014** the District has received revenue in the amount of \$390,712,491. The District will need to collect another \$312,455,624 to reach its target.

Figure 1

FORECASTED REVENUES AND ACTUAL REVENUES

	Fiscal Year 2014 Forecast	Fiscal Year 2014 Actual	Over/ (Under)
Revenues			
Real Property Tax	\$199,907,447	\$101,452,941 (a)	(\$98,454,506)
Personal Property Tax	57,169	68,382 (a)	11,213
State Foundation	428,373,060	246,786,680 (b)	(181,586,380)
Property Tax Homestead and Rollbacks	18,165,000	9,068,823 (c)	(9,096,177)
CAT Tax	13,913,830	6,956,915 (c)	(6,956,915)
Interest	450,000	323,848 (c)	(126,152)
Medicaid	6,216,140	473,261 (c)	(5,742,879)
CEAP	1,000,000	0 (c)	(1,000,000)
Advances-In	9,690,000	9,690,000 (c)	0
Casino Receipts	1,951,084	1,954,313 (c)	3,229
Other Revenues	23,444,385	13,937,328 (c)	(9,507,057)
<i>Total Revenues</i>	<u>\$703,168,115</u>	<u>\$390,712,491</u>	<u>(\$312,455,624)</u>
	ON TARGET		
	AT RISK		

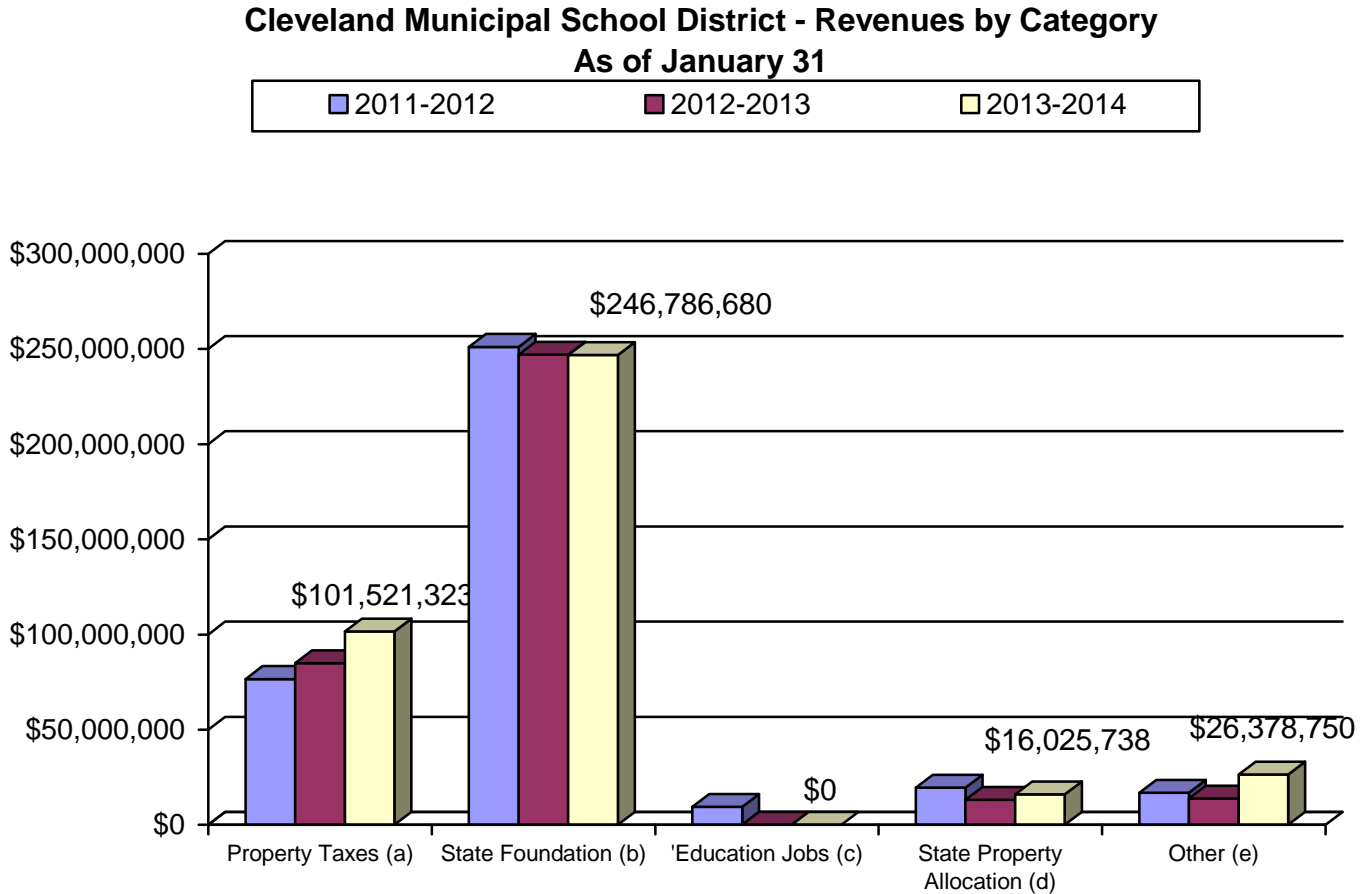
- (a) The District received \$174,589,722 in general real property taxes in FY13 and is forecasting \$199,907,447 in FY14. Through January 31, 2014 the District has received \$101,452,941 in general property taxes.
- (b) The District will receive state funding in FY14 based on HB 59.
- (c) These revenues have been received as anticipated.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

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Figure 2 compares revenue sources to the prior two years as of January 31. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2



CLEVELAND MUNICIPAL SCHOOL DISTRICT

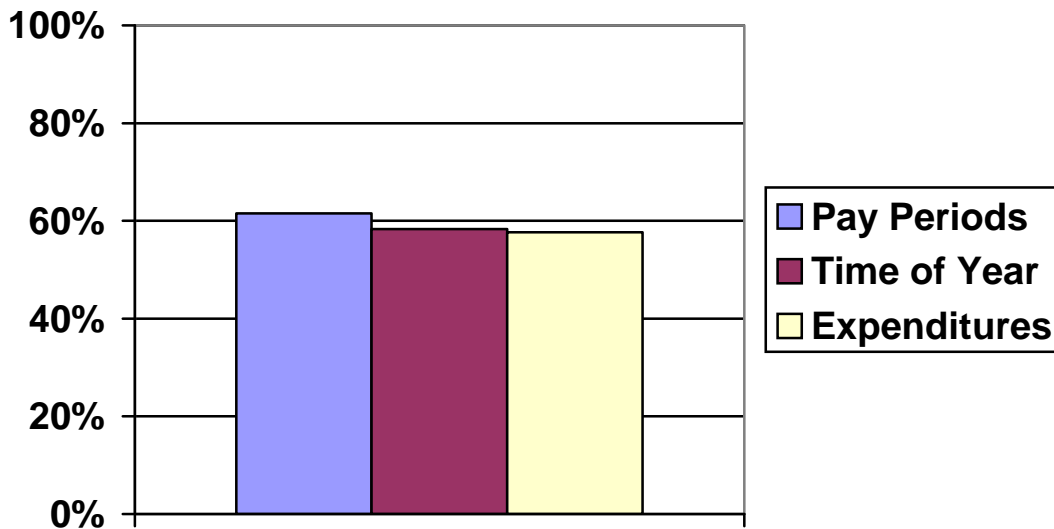
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EXPENDITURES

The fiscal year 2014 adopted General Fund budget for the District is \$692.6 million. This budget, coupled with carryover encumbrances of \$13.0 million, resulted in a \$705.6 million General Funds appropriation for FY 2014. The following information is a financial update of the status of this appropriation through January 31, 2014.

Through January 31, 2014 the District has expended \$388.2 million and has outstanding encumbrances of \$18.6 million. This total of \$406.8 million reflects 57.65% 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 seven months or 58.33% of the fiscal year has passed. Secondly, sixteen of twenty-six (16/26), or 61.54% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



Overall, the District's encumbrance/expenditure level through January 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–JANUARY 31, 2014 FINANCIAL STATUS REPORT

Figure 4

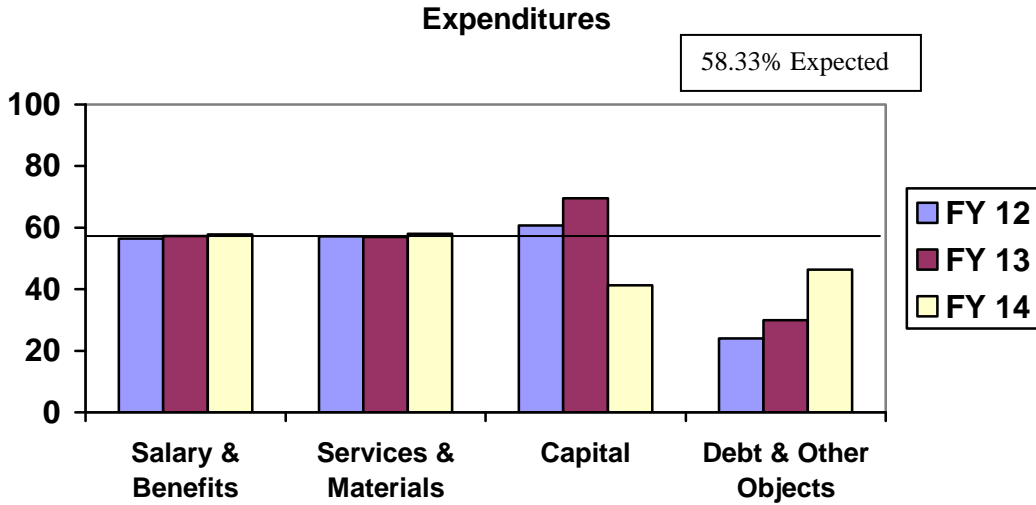
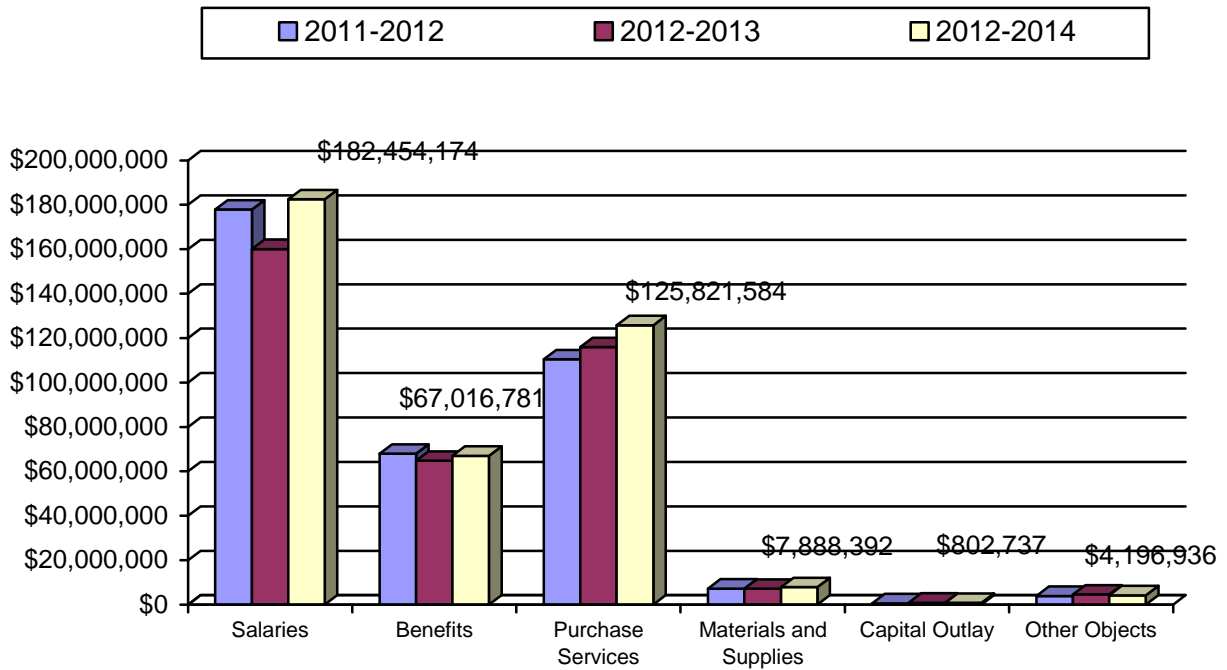


Figure 5

**Cleveland Municipal School District - Expenditures by Category
As of December 31**



CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2013–JANUARY 31, 2014 FINANCIAL STATUS REPORT

As Figure 5 illustrates, salaries are slightly higher than last year for this time of year which is primarily due to the negotiated salary increases and the restoration of 193 teacher positions associated with the levy passage. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$11.5 million in January which is slightly lower than the \$11.6 million average in December. Fringe benefits are slightly higher than last year for this time of year which is primarily due to having more employees. Health care costs are forecasted to increase 7.3% in FY 14 from FY 13.

The current year Purchased Services and Materials categories indicate a 58.01% encumbrance/expenditure level for January. This encumbrance/expenditure rate is mainly attributable to school opening costs (mainly textbooks). In addition many of the annual maintenance contracts are encumbered at the beginning of the fiscal year and then are spent down during the year. This is consistent with prior years and the cyclical nature of school operations.

The Capital encumbrance/expenditure level, whose budget comprises only .38% of the total General Fund budget, indicates a 41.30% encumbrance/expenditure level for January. 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 January 31, 2014. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

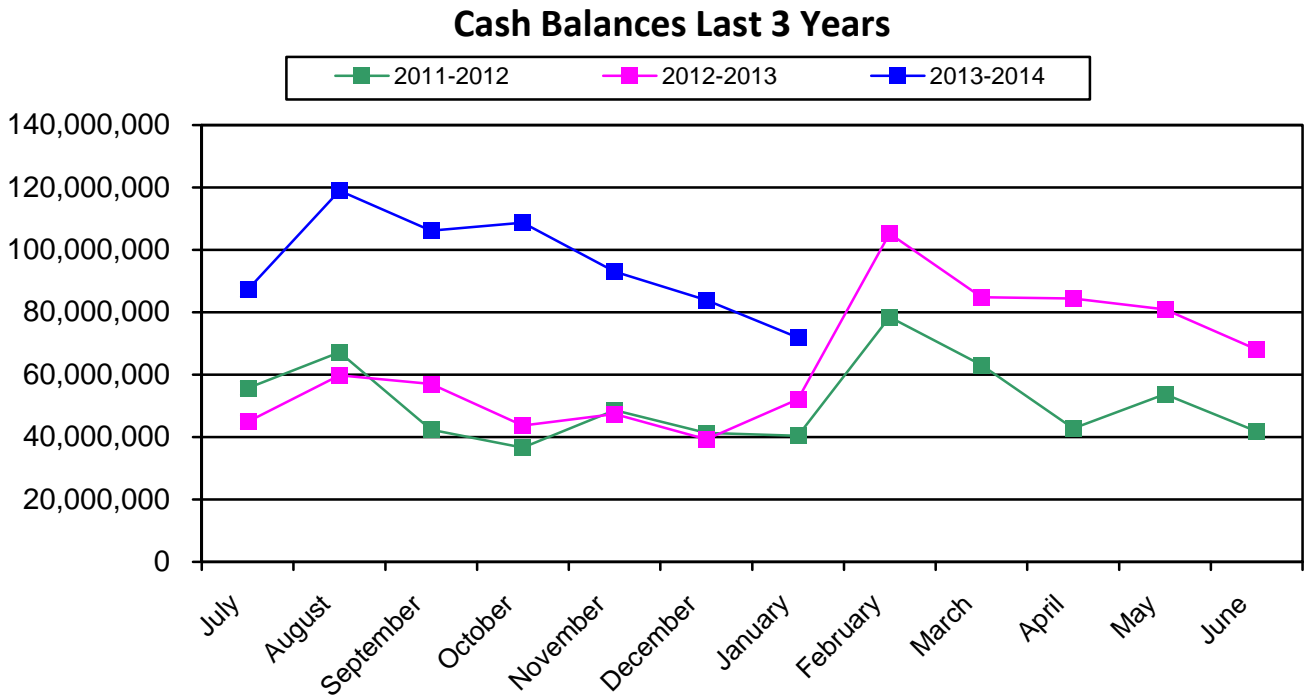
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CASH BALANCES

The cash balance as of January 31, 2014 is \$71,880,911. The unencumbered balance as of January 31, 2014 is \$53,254,495. See Figure 6 for details.

Figure 6

	FY 2014
Beginning Cash Balance	\$69,349,024
Total Revenues	390,712,491
Total Expenses	388,180,604
Revenue over Expenses	2,531,887
Total Payables	0
Ending Cash Balance	71,880,911
Encumbrances/Reserves	18,626,416
Unencumbered Balance	\$53,254,495



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

Object Name	Appropriation	Total Encumbrance	Current	YTD	Available Balance	Percent Used	Carryover
111 REGULAR CERT-SALARY/WAGES	214,075,838.58	.00	25,001,249.32	133,375,218.57	80,700,620.01	62.30	.00
112 TEMP CERT-SALARY/WAGES	8,598,852.75	.00	782,243.96	3,913,787.26	4,685,065.49	45.52	.00
113 SUPPL CERT-SALARY/WAGES	4,344,445.54	.00	471,421.42	2,273,037.96	2,071,407.58	52.32	.00
116 TEMP CERT NON-CONTRIBUTE	408,228.21	.00	47,061.95	256,682.77	151,545.44	62.88	.00
132 CERTIFIED TERMINATION BEN	811,935.33	.00	81,405.46	295,603.63	516,331.70	36.41	.00
141 NONCERT REGULAR SAL/WAGES	70,012,664.86	.00	7,476,600.98	38,203,826.54	31,808,838.32	54.57	.00
142 NONCERT TEMP SALARY/WAGES	1,269,505.20	.00	122,549.04	593,436.45	676,068.75	46.75	.00
143 NONCERT SUPPL SALARY/WAGE	93,268.86	.00	1,056.79	34,357.84	58,911.02	36.84	.00
144 NONCERT OVERTIME SAL/WAGE	4,228,481.42	.00	436,714.11	2,362,522.79	1,865,958.63	55.87	.00
146 NONCERT TEMP NON-CONTRIBU	230,600.00	.00	23,805.28	120,840.76	109,759.24	52.40	.00
162 NONCERT TERMINATE BENEFIT	1,445,859.41	.00	139,600.99	788,933.56	656,925.85	54.57	.00
172 STUDENT WORKERS	444,592.15	.00	21,672.84	235,925.51	208,666.64	53.07	.00
Object 1XX Total	305,964,272.31	.00	34,605,382.14	182,454,173.64	123,510,098.67	59.63	.00
211 STRS-EMPLOYER'S SHARE	33,846,458.30	.00	2,750,298.06	17,376,435.07	16,470,023.23	51.34	.00
221 SERS-EMPLOYER'S SHARE	11,434,302.85	.00	910,226.39	7,164,630.88	4,269,671.97	62.66	.00
241 CERT MEDICAL/HOSPITAL	43,350,290.34	.00	2,559,392.60	22,447,935.60	20,902,354.74	51.78	.00
242 CERT LIFE INSURANCE	128,427.34	.00	1,509.45	1,831.18	126,596.16	1.43	.00
244 CERT VISION INSURANCE	313,661.60	.00	2,650.66	172,034.79	141,626.81	54.85	.00
249 CERT OTHER INSURANCE BENF	3,106,187.56	.00	88,757.29	1,652,189.40	1,453,998.16	53.19	.00
251 NONCERT MEDICAL/HOSPITAL	16,131,629.64	.00	715,264.28	9,496,791.45	6,634,838.19	58.87	.00
252 NONCERT LIFE INSURANCE	51,345.51	.00	1,919.99	5,129.92	56,475.43	9.99	.00
254 NONCERT VISION INSURANCE	163,702.03	.00	3,090.64	118,396.89	45,375.14	72.28	.00
259 NONCERT OTHER INSUR BENF	1,042,576.09	.00	19,429.94	459,305.20	583,270.89	44.05	.00
261 CERTIFIED WORKERS COMP	3,473,390.65	86,250.00	56,423.59	354,130.06	3,741,270.71	7.71	22,286.00
262 NONCERT WORKERS COMP	1,274,948.38	142,356.52	28,817.51	159,576.21	1,292,168.07	1.35	142,356.52
281 CERT UNEMPLOYMENT INSUR	346,100.00	36,000.00	41,365.90	310,073.33	26.67	99.99	12,000.00
282 NONCERT UNEMPLOY INSUR	142,545.00	.00	20,682.95	142,540.39	4.61	100.00	.00
291 CERT OTHER RETIRE/INSUR	11,450,045.00	.00	104,996.35	8,193,523.40	3,256,521.60	71.56	.00
Object 2XX Total	126,255,610.29	264,605.52	7,116,001.37	67,016,781.39	58,974,222.38	53.29	176,642.52
411 INSTRUCTION SERVICES	5,077,134.79	161,527.59	28,567.69	213,452.41	4,702,154.79	7.39	288,725.00
412 INSTRUCTIONAL IMPROVEMENT	44,517.90	17,136.25	1,339.17	4,499.17	22,882.48	48.60	18,169.45
413 HEALTH SERVICES	876,586.28	585,681.53	9,644.25	218,076.67	72,828.08	91.69	205,786.28
414 STAFF SERVICES	95.00	.00	.00	.00	95.00	.00	.00
415 MANAGEMENT SERVICES	1,323,554.84	469,680.86	354,047.74	737,695.20	116,178.78	91.22	1,154,033.14
416 DATA PROCESSING SERVICES	233,966.70	131,250.01	.00	72,916.65	29,800.04	87.26	29,166.70
417 STATISTICAL SERVICES	272,754.64	57,623.49	15,022.63	191,274.11	23,857.04	91.25	164,687.94
418 PROFESSIONAL/LEGAL SVCS	3,805,805.70	2,472,789.76	161,081.11	1,089,109.14	243,906.80	93.59	1,699,195.71
419 OTHER PROF/TECH SERVICES	17,324,834.55	4,509,132.34	412,666.32	6,695,170.85	6,120,531.36	64.67	2,575,055.42
422 GARBAGE REMOVAL/CLEANING	188,747.50	143.96	9,781.89	82,816.27	105,787.27	43.95	.00
423 REPAIRS/MAINTENANCE SVCS	3,295,791.23	1,580,022.00	134,827.19	883,924.92	831,844.31	74.76	966,250.49
425 RENTALS	3,286,786.75	744,237.50	247,557.43	1,068,849.45	1,473,699.80	55.16	371,684.09
431 CERTIFIED TRAVEL REIMB	133,179.20	866.18	3,558.84	31,827.55	100,465.47	24.56	670.98
432 CERT MEETING EXPENSE	335,536.83	62,369.25	13,261.12	121,717.91	151,449.67	54.86	29,546.30
433 NONCERT TRAVEL REIMBURSE	195,743.71	1,830.30	8,280.92	68,189.08	125,724.33	35.77	590.80
434 NONCERT MEETING EXPENSE	176,809.02	16,605.18	20,702.51	51,252.35	108,951.49	38.38	10,906.71
439 OTHER TRAVEL/MTG EXPENSE	1,356.87	.00	73.00	1,331.88	25.00	98.16	.00
441 TELEPHONE SERVICE	1,548,084.07	1,170,788.81	37,936.81	277,875.50	99,419.76	93.58	661,604.92

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

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Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*	Available Balance	Percent Used	Carryover
			Current YTD			
443 POSTAGE	387,816.65	2,948.70	115,619.24	237,881.43	38.66	4,403.24
445 MAIL/MESSENGER SERVICE	147,866.90	98,777.76	2,002.44	16,770.76	88.66	56,650.05
446 ADVERTISING	128,859.33	1,958.13	41,617.12	85,284.08	33.82	41,815.23
449 OTHER COMMUNICATIONS SVCS	500.00	.00	.00	500.00	.00	.00
451 ELECTRICITY	7,166,494.00	.00	637,762.39	2,674,711.21	62.68	.00
452 WATER AND SEWAGE	1,644,244.00	.00	106,007.74	751,957.20	54.27	.00
453 GAS	2,994,346.55	.00	412,132.33	2,047,636.36	31.62	.00
459 DISTR COPIER PROGRAM	1,005,689.82	551,337.32	44,725.86	190,865.20	81.08	228,014.62
461 PRINTING AND BINDING	319,764.95	39,912.26	13,968.71	149,030.83	53.39	22,128.61
462 CONTRACTED FOOD SERVICES	386,727.44	21,229.86	12,347.51	337,901.60	12.63	6,897.11
469 OTHER CRAFT/TRADE SVCS	73,583.75	52,915.25	.00	337,901.60	98.95	66,583.75
471 TUITION PAID-OTHER OH DIS	2,900,000.00	.00	1,499,907.75	1,400,092.25	51.72	.00
474 EXCESS COSTS	4,238,000.00	.00	13,796.46	4,142,419.66	2.26	.00
475 SPEC ED-IN DISTRICT-PYMT	16,052,443.72	84,829.34	854,022.34	7,803,024.63	51.39	52,443.72
477 OPEN ENROLLMENT-IN DISTRICT	3,150,000.00	.00	216,259.46	1,470,325.92	53.32	.00
478 COMMUNITY SCHL-INDISTRICT	138,677,001.00	.00	12,084,677.33	62,519,338.89	54.92	.00
479 OTHER TUITION PAYMENTS	16,504,448.05	85,309.71	1,531,275.10	6,432,409.02	61.03	104,448.05
481 STU TRANSP-OTHER OH DISTR	10,114,309.37	1,127,310.74	8,185,179.32	801,819.31	92.07	635,748.01
483 STU TRANSP-OTHER SOURCES	18,997.00	.00	3,640.00	4,067.00	78.59	4,497.00
489 OTHER PUPIL TRANSP SVCS	1,908,132.16	40,630.33	260,925.93	636,225.23	66.66	214,819.40
490 OTHER PURCHASED SERVICES	4,000.00	1,983.90	.00	1,218.10	69.55	.00
499 Other Purchased Services	4,823.27	1,628.17	99.90	1,717.30	62.03	1,023.27
Object 4xx Total	245,949,033.55	14,092,476.48	19,019,898.89	106,034,973.45	56.89	9,615,545.99
511 INSTRUCTIONAL SUPPLIES	1,420,255.73	191,961.52	50,448.76	794,933.10	44.03	679,921.39
512 OFFICE SUPPLIES	803,641.49	131,962.89	31,023.73	355,488.84	55.77	137,172.68
513 NO LONGER USED IN USAS513	10,204.99	5,934.99	.00	4,270.00	58.16	89.99
514 HEALTH/HYGIENE SUPPLIES	95,957.53	11,901.29	7,694.29	40,155.32	58.15	17,931.69
516 SOFTWARE MATERIALS	27,985.17	13,250.17	2,340.00	2,671.00	90.46	10,365.17
517 COMPUTER SUPPLIES	5,000.00	5,000.00	.00	.00	100.00	.00
519 OTHER GENERAL SUPPLIES	297,437.07	48,925.21	19,923.65	96,187.66	67.66	41,217.05
521 NEW TEXTBOOKS	3,380,223.74	391,495.25	2,456.39	41,309.75	98.78	176,655.02
524 SUPPLEMENTAL TEXTBOOKS	1,250,625.18	110,739.07	1,097.54	127,302.09	89.82	560,599.29
529 OTHER TEXTBOOKS	11,951.26	4,835.43	1,415.64	2,837.33	76.26	1,951.26
531 NEW LIBRARY BOOKS	244,237.18	54,135.28	5,029.69	126,471.60	48.22	59,358.82
541 NEWSPAPERS	4,681.01	.00	141.30	4,539.71	3.02	.00
542 PERIODICALS	49,554.99	6,049.64	939.41	31,729.35	35.97	8,264.31
543 DVDS, CDS AND VIDEOS	52,963.42	5,270.24	9,288.31	38,404.87	27.49	6,532.29
569 OTHER	112,409.88	11,155.17	3,599.09	62,083.42	44.77	15,440.25
570 SUP/MAIL OPER/MAINT/REPAI	1,377,966.33	470,076.60	67,236.12	500,048.18	63.71	534,691.33
571 LAND	247,222.01	121,570.25	20,917.92	30,453.81	87.68	61,490.01
573 EQUIPMENT & FURNITURE	2,000.00	.00	.00	2,000.00	.00	.00
581 PARTS-MAINT/REP MOTOR VEH	3,694,652.77	1,039,732.72	107,981.99	1,370,982.11	62.89	63,652.77
582 FUEL	2,407,293.69	1,250,834.57	226,436.07	104,967.00	95.64	101,826.69
590 OTHER SUPPLIES/MATERIALS	3,794.58	.00	3,794.58	.00	100.00	.00
Object 5xx Total	15,500,058.02	3,874,830.29	548,994.79	3,736,835.34	75.89	2,477,160.01
640 CAPITAL EQUIPMENT	53,922.16	51,166.89	1,052.00-	2,671.69	95.05	53,322.16
644 TECHNICAL EQUIPMENT	2,351,127.80	134,247.06	173,744.05	1,445,471.91	38.52	423,066.95

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*	YTD	Available Balance	Percent Used	Carryover
645 CAPITALIZED EQUIPMENT	157,365.72	125,875.74	.00	31,244.65	245.33	99.84	133,377.72
650 VEHICLES	135,230.00	230.00	.00	.00	135,000.00	.17	230.00
Object 6XX Total	2,697,645.68	311,519.69	172,692.05	802,737.06	1,583,388.93	41.30	609,996.83
814 LOANS - ENERGY CONSERVAIN	964,161.08	.00	488,267.16	964,161.08	.00	100.00	.00
821 SERIAL BONDS	97,875.00	.00	.00	.00	97,875.00	.00	.00
824 LOANS ENERGY CONS-EXP INT	174,964.68	.00	81,294.00	174,961.19	3.49	100.00	.00
841 MEMBERSHIP-PROF ORGAN	138,809.23	2,509.67	1,499.00	61,755.58	74,543.98	46.30	3,060.67
843 CHARGES FOR AUDIT EXAMS	203,355.20	39,283.00	28,720.50	161,560.00	2,512.20	98.76	.00
845 CNTY AUDITOR/TREAS FEES	2,546,955.00	.00	.00	1,139,767.54	1,407,187.46	44.75	.00
847 DELINQUENT LAND TAXES	2,653,045.00	.00	.00	971,902.30	1,681,142.70	36.63	.00
848 BANK CHARGES	106,450.88	846.82	11,956.14	38,479.03	67,125.03	36.94	360.88
849 OTHER DUES & FEES	13,000.00	2,147.00	.00	10,373.00	480.00	96.31	12,000.00
851 LIABILITY INSURANCE	454,826.00	9,468.00	2,000.00	445,325.00	33.00	99.99	.00
852 ACCID INSUR-STU ACT PART	42,854.00	.00	.00	41,854.00	1,000.00	97.67	3,680.00
853 FIDELITY BOND PREMIUMS	4,000.00	.00	3,955.00	3,955.00	45.00	98.88	.00
855 FIRE & EXTENDED COVG INS	670,919.00	40.00	.00	110,000.00	560,879.00	16.40	40.00
856 Benefits & Claims	33,961.98	9,892.23	.00	24,068.75	1.00	100.00	33,960.98
869 OTHER JUDGEMENTS	325.00	325.00	.00	.00	.00	100.00	325.00
882 AWARDS/PRIZES FOR COMPETE	135,094.55	16,266.10	10,156.98	27,469.15	91,359.30	32.37	13,247.66
889 OTHER AWARDS & PRIZES	35,789.20	2,205.61	3,865.01	14,691.40	18,892.19	47.21	5,808.45
890 OTHER MISC EXPENDITURES	10,316.00	.00	871.00	6,612.65	3,703.35	64.10	.00
899 OTHER MISCELLANEOUS	640.00	.00	.00	.00	640.00	.00	.00
Object 8XX Total	8,287,341.80	82,983.43	632,584.79	4,196,935.67	4,007,422.70	51.64	72,483.64
910 TRANSFERS	944,394.00	.00	.00	.00	944,394.00	.00	.00
Object 9XX Total	944,394.00	.00	.00	.00	944,394.00	.00	.00
Report Total	705,598,355.65	18,626,416.41	62,095,554.03	388,180,603.77	298,791,335.47	57.65	12,951,828.99

CLEVELAND MUNICIPAL SCHOOL DISTRICT														
FUND LEDGER SUMMARY														
As Of Date: 2/12/2014														
JANUARY '14														
(A+B) (E+F) (H) ((A+D)-(G))-J														
A B C D E F G H I J														
USAS CASH BALANCE ENCUMBRANCES FUND BALANCE Current YTD Revenue Ledger Current YTD Expense Ledger Payables YID DISBURSE OPEN FUND BALANCE CASH BALANCE														
FUND FUNDS JUNE 30, 2013 JUNE 30, 2013 JUNE 30, 2013 Receipts Receipts Disbursements Disbursements JANUARY '14 JANUARY '14														
Proof														
GENERAL	001	69,349,024.13	12,951,828.99	56,397,195.14	50,089,538.48	390,712,490.98	62,095,554.03	388,180,603.77	0.00	388,180,603.77	18,626,416.41	53,254,494.93	71,880,911.34	0.00
General		69,349,024.13	12,951,828.99	56,397,195.14	50,089,538.48	390,712,490.98	62,095,554.03	388,180,603.77	0.00	388,180,603.77	18,626,416.41	53,254,494.93	71,880,911.34	0.00
FOOD SERVICES	006	(1,273,780.26)	141,437.46	(1,415,217.72)	208,378.11	9,842,333.44	1,947,349.31	11,921,626.50	0.00	11,921,626.50	798,699.01	(4,151,772.33)	(3,353,073.32)	0.00
SPECIAL TRUST	007	22,764,880.83	841,542.32	21,923,338.51	383,494.29	3,287,241.47	293,158.98	2,082,360.90	0.00	2,082,360.90	533,929.61	23,435,831.79	23,969,761.40	0.00
PUBLIC SCHOOL SUPPORT	018	343,924.14	88,934.41	254,989.73	15,257.97	220,096.39	25,134.28	155,228.95	0.00	155,228.95	87,988.38	320,803.20	408,791.58	0.00
OTHER GRANT	019	1,248.54	0.00	1,248.54	0.00	800,000.00	278,436.69	1,563,614.68	0.00	1,563,614.68	0.00	(762,366.14)	(762,366.14)	0.00
CLASSROOM FACILITIES MTN	034	27,953,692.29	2,361,788.10	25,591,904.19	135,245.40	1,153,370.95	738,363.21	2,674,966.23	0.00	2,674,966.23	2,674,966.23	23,760,212.37	26,432,097.01	0.00
ATHLETIC FUND	300	149,068.14	38,154.62	110,913.52	20,769.43	126,519.10	9,802.73	70,277.08	0.00	70,277.08	46,078.82	159,231.34	205,310.16	0.00
AUXILIARY SVCS (NPSS)	401	2,703,080.62	2,566,572.63	136,507.99	11.64	3,457,954.07	564,300.17	4,764,270.08	0.00	4,764,270.08	1,134,810.71	261,953.90	1,396,764.61	0.00
MANAGEMENT INFO SYSTEM	432	23,432.68	12,557.50	10,875.18	0.00	0.00	0.00	955.59	0.00	955.59	12,557.50	9,919.59	22,477.09	0.00
PUBLIC SCHOOL PRESCHOOL	439	51,276.79	856.44	50,420.35	22,352.74	60,461.89	16,850.71	102,748.92	0.00	102,748.92	4,730.37	4,259.39	8,989.76	0.00
DATA COMMUNICATIONS/BLDGS	451	345,010.12	0.00	345,010.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	345,010.12	345,010.12	0.00
SCHOOL NET PROF DEVELOP	452	266.01	226.10	39.91	0.00	0.00	0.00	39.91	0.00	39.91	226.10	266.01	266.01	0.00
VOCATIONAL EDUC ENHANCE	461	2,094.23	2,033.00	61.23	0.00	9,992.63	0.00	12,231.61	0.00	12,231.61	0.00	(144.75)	(144.75)	0.00
ALTERNATIVE SCHOOLS	463	30,603.05	969.86	29,633.19	11,673.92	72,054.49	25,265.24	92,769.05	0.00	92,769.05	106,250.00	(96,361.51)	9,888.49	0.00
MISC STATE GRANTS	499	796,333.21	16,962.11	779,371.10	0.00	197,336.58	35,618.59	256,267.78	0.00	256,267.78	13,435.52	723,966.49	737,402.01	0.00
RACE TO THE TOP (ARRA)	506	2,194,041.89	2,686,777.58	(492,735.69)	543,772.67	5,580,075.55	515,313.09	8,259,398.17	0.00	8,259,398.17	2,734,201.84	(3,219,482.57)	(485,280.73)	0.00
SCHOOL MAINT/OPER ASSIST	512	0.00	0.00	0.00	48,111.45	48,111.45	0.00	0.00	0.00	0.00	0.00	48,111.45	48,111.45	0.00
TITLE VI-B SPECIAL ED	516	(928,127.63)	123,642.04	(1,051,769.67)	1,567,145.28	7,117,189.35	1,075,204.68	6,913,864.24	0.00	6,913,864.24	256,867.95	(981,670.47)	(724,802.52)	0.00
CARL D PERKINS VOC ED ACT	524	384,404.44	258,240.43	126,164.01	153,901.14	1,011,360.65	77,928.13	1,326,282.09	0.00	1,326,282.09	116,457.26	(46,974.26)	69,483.00	0.00
TITLE I - SI SUBSIDY A	536	1,409,338.86	637,613.57	771,725.29	555,927.96	2,641,476.17	536,160.14	4,427,680.08	0.00	4,427,680.08	20,156.98	(397,022.03)	(376,865.05)	0.00
TITLE I - SI SUBSIDY G	537	922,319.13	1,287,107.03	(364,787.90)	235,618.58	6,341,880.53	175,020.22	7,411,623.62	0.00	7,411,623.62	495,435.11	(642,859.07)	(147,423.96)	0.00
NUTRITION ED/TRNG PROGRAM	542	34,399.07	2,424.39	31,974.68	0.00	0.00	0.00	21,676.50	0.00	21,676.50	4,023.06	8,699.51	12,722.57	0.00
BILINGUAL EDUCATION PROG	551	35,289.97	1,804.10	33,485.87	24,001.81	305,015.89	19,108.00	265,259.13	0.00	265,259.13	32,536.69	42,510.04	75,046.73	0.00
TRANSITION FOR REFUGEE	571	14,603.34	0.00	14,603.34	0.00	30,020.05	0.00	45,109.39	0.00	45,109.39	0.00	(486.00)	(486.00)	0.00
TITLE 1	572	2,757,549.05	2,521,392.33	236,156.72	4,161,888.41	27,286,628.90	3,266,760.06	27,745,811.04	0.00	27,745,811.04	3,097,550.57	(799,183.66)	2,298,366.91	0.00
EHA PSCHL HAND GRANTS	587	(20,198.43)	0.00	(20,198.43)	23,389.37	99,431.37	19,445.75	92,991.22	0.00	92,991.22	9,321.76	(23,080.04)	(13,758.28)	0.00
TITLE II-A	590	(481,498.84)	0.00	(481,498.84)	662,591.49	3,443,338.50	516,062.12	3,322,509.81	0.00	3,322,509.81	0.00	(360,670.15)	(360,670.15)	0.00
MISC FEDERAL GRANTS	599	234,874.93	312,172.86	(77,297.93)	19,361.38	213,739.14	76,187.80	21,812.98	0.00	21,812.98	156,708.88	270,092.21	426,801.09	0.00
Special Revenue		60,448,126.17	13,903,208.88	46,544,917.29	8,792,893.04	73,345,628.56	10,211,469.90	83,551,335.64	0.00	83,551,335.64	12,333,850.76	37,908,568.33	50,242,419.09	0.00
BOND RETIREMENT	002	26,103,869.41	0.00	26,103,869.41	13,312,704.87	26,194,409.33	17,091,256.56	35,184,590.43	0.00	35,184,590.43	0.00	17,113,688.31	17,113,688.31	0.00
Debt Service		26,103,869.41	0.00	26,103,869.41	13,312,704.87	26,194,409.33	17,091,256.56	35,184,590.43	0.00	35,184,590.43	0.00	17,113,688.31	17,113,688.31	0.00
PERMANENT IMPROVEMENT	003	29,735,925.01	7,418,022.40	22,317,902.61	(230.93)	53,016.77	806,296.66	9,525,956.63	0.00	9,525,956.63	17,668,452.52	2,594,532.63	20,262,985.15	0.00
CLASSROOM FACILITIES	010	99,540,756.32	33,337,443.66	66,203,312.66	338,512.01	18,507,744.20	3,395,548.59	44,824,703.95	0.00	44,824,703.95	94,507,566.98	(21,283,770.41)	73,223,796.57	0.00
Capital Projects		129,276,681.33	40,755,466.06	88,521,215.27	338,281.08	18,560,760.97	4,201,845.25	54,350,660.58	0.00	54,350,660.58	112,176,019.50	(18,689,237.78)	93,486,781.72	0.00
LIABILITY SELF-INSURANCE	023	2,182,188.65	313,354.18	1,868,834.47	0.00	0.00	85,398.03	376,244.94	0.00	376,244.94	348,651.47	1,457,292.24	1,805,943.71	0.00
EMPLOYEE BENEFITS SLF-INS	024	7,641,005.08	61,308.75	7,579,696.33	4,874,392.17	32,716,937.96	5,522,136.81	33,521,793.30	0.00	33,521,793.30	54,779.25	6,781,370.49	6,836,149.74	0.00
Self Insurance		9,823,193.73	374,662.93	9,448,530.80	4,874,392.17	32,716,937.96	5,607,534.84	33,898,038.24	0.00	33,898,038.24	403,430.72	8,238,662.73	8,642,093.45	0.00
DISTRICT AGENCY	022	1,708,810.77	0.00	1,708,810.77	0.00	0.00	0.00	0.00	0.00	(4,144,862.60)	(4,144,862.60)	0.00	5,853,673.37	0.00
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	271,660.31	2,126,720.45	271,660.28	2,126,720.42	0.00	2,126,720.42	0.00	0.03	0.03	0.00
STUDENT MANAGED ACTIVITY	200	598,060.21	240,218.57	357,841.64	30,328.10	229,463.92	29,004.95	223,708.00	0.00	223,708.00	187,840.96	415,975.17	603,816.13	0.00
Agency		2,306,870.98	240,218.57	2,066,652.41	301,988.41	2,356,184.37	300,665.23	2,350,428.42	(4,144,862.60)	(1,794,434.18)	187,840.96	6,269,648.57	6,457,489.53	0.00
Report Total		297,307,765.75	68,225,385.43	229,082,380.32	77,709,798.05	543,886,412.17	99,508,325.81	597,515,657.08	(4,144,862.60)	593,370,794.48	143,727,558.35	104,095,825.09	247,823,383.44	0.00