

FY 2012-2013 FINANCIAL STATUS REPORT AS OF January 31, 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–JANUARY 31, 2013 FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of January 31, 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	\$0	\$0	\$0	\$0	\$0	\$84,921,627
State Foundation	36,480,167	0	0	0	0	0	247,026,339
State Property Allocation	0	0	0	0	0	0	13,077,593
Other	1,953,537	0	0	0	0	0	13,805,313
Total Revenues	58,790,353	0	0	0	0	0	358,830,872
Expenditures:							
Salaries	21,144,398	0	0	0	0	0	160,093,621
Benefits	7,336,925	0	0	0	0	0	64,780,936
Purchase Services	16,183,524	0	0	0	0	0	115,884,958
Materials and Supplies	681,367	0	0	0	0	0	7,156,421
Capital Outlay	50,968	0	0	0	0	0	909,637
Other Objects	648,250	0	0	0	0	0	4,580,289
Total Expenditures	46,045,432	0	0	0	0	0	353,405,862
Net Change in Cash	12,744,921	0	0	0	0	0	5,425,010

CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2012–JANUARY 31, 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 **January 31**, 2013 the District has received revenue in the amount of \$358,830,872. The District will need to collect another \$252,354,137 to reach its target.

Figure 1

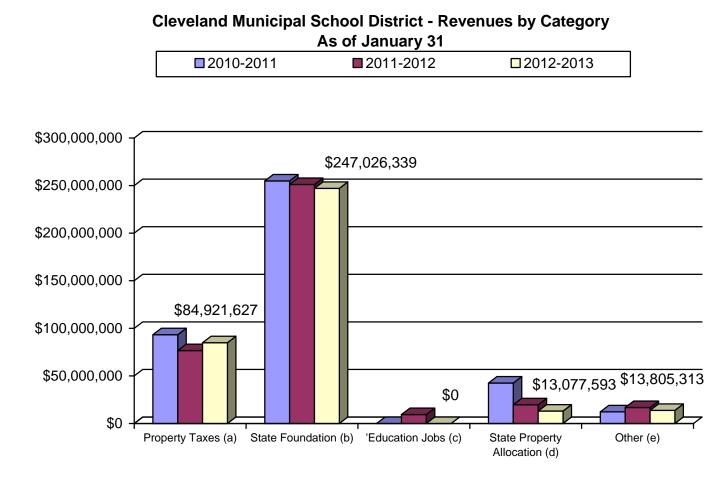
FORECASTED REVENUES AND ACTUAL REVENUES

	Fiscal Year 2013 Forecast	Fiscal Year 2013 Actual	Over/ (Under)
Revenues			
Real Property Tax	\$144,000,000	\$83,907,358 (a) (\$60,092,642)
Personal Property Tax	1,014,269	1,014,269 (a) 0
State Foundation	413,889,023	247,026,339 (b) (166,862,684)
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	254,603 (c) (146,397)
Medicaid	6,211,728	1,101,233 (c) (5,110,495)
CEAP	1,000,000	0 (c) (1,000,000)
Casino Receipts	815,934	821,831 (c) 5,897
Other Revenues	17,739,225	11,627,646 (c) (6,111,579)
Total Revenues	\$611,185,009	\$358,830,872	(\$252,354,137)
	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 \$164,000,000 in FY13. Through January 31, the District has received \$83,907,358 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.

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



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 January 31, 2013.

Through January 31, 2013 the District has expended \$353.4 million and has outstanding encumbrances of \$15.7 million. This total of \$369.1 million reflects 56.52% 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, fifteen of twenty-six (15/26), or 57.69% of the total pay periods have passed. Figure 1 illustrates these points.

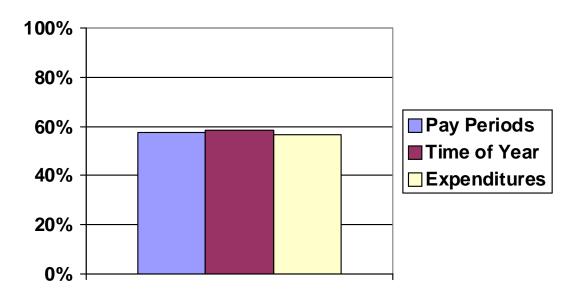


Figure 3

Overall, the District's encumbrance/expenditure level through January 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.

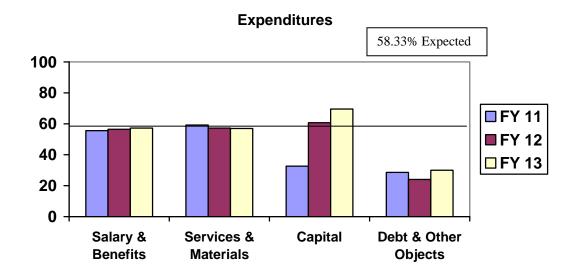
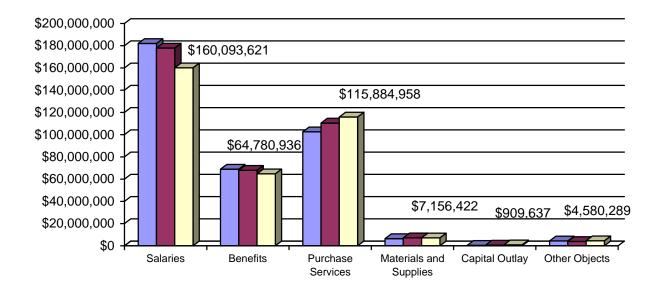


Figure 4

Figure 5

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

■ 2010-2011 ■ 2011-2012	2012-2013
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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. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$10.6 million in January which is equivalent to the \$10.6 million average in December.

The current year Purchased Services and Materials categories indicate a 56.97% encumbrance/expenditure level for January.

The Capital encumbrance/expenditure level, whose budget comprises only .26% of the total General Fund budget, indicates a 69.55% 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, 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

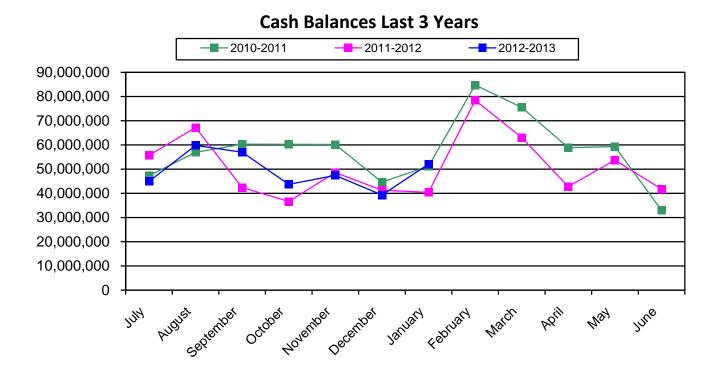
JULY 1, 2012–JANUARY 31, 2013 FINANCIAL STATUS REPORT

CASH BALANCES

The cash balance as of January 31, 2013 is \$52,056,672. The unencumbered balance as of January 31, 2013 is \$36,401,787. See Figure 6 for details.

Figure 6

	FY 2013
Beginning Cash Balance	\$46,626,244
Total Revenues	358,830,872
Total Expenses	353,405,862
Revenue over Expenses	5,425,010
Total Payables	5,418
Ending Cash Balance	52,056,672
Encumbrances/Reserves	15,654,885
Unencumbered Balance	\$36,401,787



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

EXHIBIT A

Object	Name	Total Appropriation	Outstanding Encumbrance	*Ex	penditures* YTD	Available Balance	Percent Used	Carryover
								_
$111 \\ 112$	REGULAR CERT-SALARY/WAGES	193,486,185.56	.00	15,141,201.14	117,157,417.81	76,328,767.75	60.55	.00
112	TEMP CERT-SALARY/WAGES	8,480,280.03	.00	486,487.54	3,666,123.91	4,814,156.12	43.23	.00
	SUPPL CERT-SALARY/WAGES	5,046,803.00	.00	442,069.94	2,280,278.54	2,766,524.46	45.18	.00
116	TEMP CERT NON-CONTRIBUTE	404,294.34	.00	30,443.49	305,665.40	98,628.94	75.60	.00
132	CERTIFIED TERMINATION BEN	500,000.00	.00	.00	46,911.04	453,088.96	9.38	.00
141	NONCERT REGULAR SAL/WAGES	62,875,190.21	.00	4,621,801.36	33,599,809.37	29,275,380.84	53.44	.00
142	NONCERT TEMP SALARY/WAGES	985,487.87	.00	84,097.64	656,449.74	329,038.13	66.61	.00
143	NONCERT SUPPL SALARY/WAGE	41,733.13	.00	65.00	1,306.25	40,426.88	3.13	.00
144	NONCERT OVERTIME SAL/WAGE	3,512,280.05	.00	221,159.88	1,680,283.44	1,831,996.61	47.84	.00
146	NONCERT TEMP NON-CONTRIBU	245,600.00	.00	13,844.51	112,381.43	133,218.57	45.76	.00
162	NONCERT TERMINATE BENEFIT	500,000.00	.00	91,917.93	376,645.83	123,354.17	75.33	.00
172	STUDENT WORKERS	321,301.41	.00	11,309.68	210,348.68	110,952.73	65.47	.00
Object	1XX Total	276,399,155.60	.00	21,144,398.11	160,093,621.44	116,305,534.16	57.92	.00
211	STRS-EMPLOYER'S SHARE	30,864,636.93	.00	2,512,745.08	17,461,959.82	13,402,677.11	56.58	.00
221	SERS-EMPLOYER'S SHARE	10,169,784.34	.00	1,015,086.66	7,519,439.55	2,650,344.79	73.94	.00
241	CERT MEDICAL/HOSPITAL	42,985,985.00	.00	2,301,504.78	21,715,917.08	21,270,067.92	50.52	.00
242	CERT LIFE INSURANCE	40,987.75	.00	1,852.58-	2,209.43-	43,197.18	5.39-	.00
244	CERT VISION INSURANCE	272,938.91	- 00	21,395.92	272,938.91	.00	100.00	.00
249	CERT OTHER INSURANCE BENF	2,763,654.32	.00	214,649.17	1,770,212.87	993,441.45	64.05	.00
251	NONCERT MEDICAL/HOSPITAL	13,229,121.29	.00	633,273.49	9,198,291.36	4,030,829.93	69.53	.00
252	NONCERT LIFE INSURANCE	12,620.98	.00	2,155.11-	4,277.84-	16,898.82	33.89-	.00
254	NONCERT VISION INSURANCE	81,929.98	.00	7,810.22	50,531.85	31,398.13	61.68	.00
259	NONCERT OTHER INSUR BENEF	922,972.08	.00	63,363.44	383,672.14	539,299.94	41.57	.00
261	CERTIFIED WORKERS COMP	3,383,918.83	74,786.00	51,477.54-	664,092.30-	3,973,225.13	17.41-	6,986.00
262	NONCERT WORKERS COMP	1,197,840.44	142,356.52	19,308.24-	171,630.21-	1,227,114.13	2.44-	142,356.52
281	CERT UNEMPLOYMENT INSUR	5,425,554.07	40,000.00	376,657.66	1,882,207.41	3,503,346.66	35.43	4,000.00
282	NONCERT UNEMPLOY INSUR	923,834.75	.00	188,331.26	918,858.40	4,976.35	99.46	.00
291	CERT OTHER RETIRE/INSUR	4,502,060.00	.00	76,899.94	4,449,116.21	52,943.79	98.82	5,925.00
Object	2XX Total	116,777,839.67	257,142.52	7,336,924.15	64,780,935.82	51,739,761.33	55.69	159,267.52
411	INSTRUCTION SERVICES	2,525,143.88	24,553.53	3,613.65	148,455.47	2,352,134.88	6.85	128,019.00
412	INSTRUCTIONAL IMPROVEMENT	70,767.67	43,441.62	45.00-	9,522.60	17.803.45	74.84	9,944.22
413	HEALTH SERVICES	706,908.89	469,740.11	14,203.67	234,406.04	2,762.74	99.61	72,108.89
414	STAFF SERVICES	1,096.00	.00	.00	.00	1,096.00	.00	.00
415	MANAGEMENT SERVICES	157,575.28	42,402.07	600.00	3,205.50	111,967.71	28,94	7,795.87
416	DATA PROCESSING SERVICES	310,416.69	125,416.69	58,333.32	116,666.64	68,333.36	77.99	142,916.69
417	STATISTICAL SERVICES	295,445.98	187,432.22	12,064.90	74,429.07	33,584.69	88.63	44,279.28
418	PROFESSIONAL/LEGAL SVCS	4,170,078.74	2,849,349.11	108,175.19	993,249.17	327,480.46	92.15	1,916,396.09
419	OTHER PROF/TECH SERVICES	14,120,137.25	4,067,421.56	755,886.80	5,546,038.03	4,506,677.66	68.08	2,028,855.94
422	GARBAGE REMOVAL/CLEANING	172,325.00	.00	.00	54,888.31	117,436.69	31.85	.00
423	REPAIRS/MAINTENANCE SVCS	2,925,149.34	1,309,998.31	242,861.43	1,115,807.59	499,343.44	82.93	990,420.54
425	RENTALS	1,756,941.33	326,437.99	37,874.98	339,200.01	1,091,303.33	37.89	321,643.47
431	CERTIFIED TRAVEL REIMB	107,421.39	1,637.25	3,072.86	29,954.13	75,830.01	29.41	737.25
432	CERT MEETING EXPENSE	155,623.38	11,517.64	7,808.65	73,889.64	70,216.10	54.88	11,396.66
433	NONCERT TRAVEL REIMBURSE	153,958.48	8,683.21	5,339.04	48,897.49	96,377.78	37.40	908.80
434	NONCERT MEETING EXPENSE	93,298.34	6,799.35	3,041.65	23,702.16	62,796.83	32.69	10,270.35
439	OTHER TRAVEL/MTG EXPENSE	14,000.00	.00	173.73	7,925.74	6,074.26	56.61	.00
441	TELEPHONE SERVICE	1,519,402.85	1,006,483.44	139,955.06	433,871.41	79,048.00	94.80	747,550.06
* * *		2,525,102.00	_,,			,		

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

		Total	Outstanding	*Bx	penditures*	Available	Percent	
Object	Name	Appropriation	Encumbrance	Current	YTD	Balance	Used	Carryover
443	POSTAGE	398,309.44	2,854.97	660.04	138,319.58	257,134.89	35.44	2,448.85
445	MAIL/MESSENGER SERVICE	153,191.07	101,672.52	286.01	24,045.30	27,473.25	82.07	51,789.42
446	ADVERTISING	131,516.21	4,670.00	1,718.24	36,060.83	90,785.38	30.97	4,683.55
451	ELECTRICITY	7,510,000.00	.00	925,122.51	4,354,782.31	3,155,217.69	57.99	.00
452	WATER AND SEWAGE	1,584,244.00	.00	40,498.73	860,916.27	723,327.73	54.34	.00
453	GAS	3,376,772.79	.00	375,684.04	922,258.09	2,454,514.70	27.31	.00
459	DISTR COPIER PROGRAM	935,764.94	495,020.61	48,572.71	250,479.13	190,265.20	79.67	158,089.74
461	PRINTING AND BINDING	305,220.78	42,328.18	39,820.76	104,980.21	157,912.39	48.26	35,821.66
462	CONTRACTED FOOD SERVICES	177,643.91	13,474.84	1,043.48	20,228.69	143,940.38	18.97	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	3,513.33	7,369,082.21	11,130,917.79	39.87	12,277.48
477	OPEN ENROLLMNT-IN DISTRIC	3,500,000.00	.00	116,223.71	1,795,441.53	1,704,558.47	51.30	.00
478	COMMUNITY SCHL-INDISTRICT	129.700.000.00	.00	11,313,890.92	72,089,354.92	57,610,645.08	55.58	.00
479	OTHER TUITION PAYMENTS	15,031,093.68	50,233.88	1,363,222.20	9,522,935.35	5,457,924.45	63.69	31,093.68
481	STU TRANSP-OTHER OH DISTR	9,004,794.02	700,521.96	351,307.86	6,525,068.17	1,779,203.89	80.24	128,050.02
483	STU TRANSP-OTHER SOURCES	59,301.00	.00	813.75	5,344.25	53,956.75	9.01	5,301.00
489	OTHER PUPIL TRANSP SRVCS	1,833,203.56	69,274.67	207,421.72	832,004.84	931,924.05	49.16	223,229.50
489	Other Purchased Services	1,833,203.56	1,536.87	765.01	1,684.18	2,081.55	60.74	837.60
				16,183,524.95	115,884,957.74	101,525,754.40	55.76	7,093,694.52
object	4XX Total	229,492,325.97	12,081,613.83	10,103,324.95	115,004,957.74	101,525,754.40	55.76	7,093,094.32
511	INSTRUCTIONAL SUPPLIES	1,746,494.52	182,879.63	61,424.53	440,592.95	1,123,021.94	35.70	767,138.44
512	OFFICE SUPPLIES	789,713.82	150,955.46	42,027.97	277,908.68	360,849.68	54.31	177,236.46
513	NO LONGER USED IN USAS513	1,622.47	1,622.47	.00	.00	.00	100.00	1,622.47
514	HEALTH/HYGIENE SUPPLIES	78,035.89	32,226.23	3,377.73	14,016.56	31,793.10	59.26	3,597.24
516	SOFTWARE MATERIALS	37,387.14	15,355.17	1,249.00	21,972.02	59.95	99.84	14,679.46
519	OTHER GENERAL SUPPLIES	200,408.64	20,717.43	21,987.38	118,990.16	60,701.05	69.71	85,876.67
521	NEW TEXTBOOKS	3,353,998.44	795,880.36	57,978.59	2,493,681.24	64,436.84	98.08	151,071.23
524	SUPPLEMENTAL TEXTBOOKS	538,777.92	289,364.87	23,429.05	130,268.30	119,144.75	77.89	414,432.57
529	OTHER TEXTBOOKS	13,898.13	3,219.25	.00	4,685.69	5,993.19	56.88	1,148.13
531	NEW LIBRARY BOOKS	231,931.39	64,122.37	14,509.03	45,951.15	121,857.87	47.46	47,704.03
541	NEWSPAPERS	5,322.00	39.00	82.67	414.55	4,868.45	8.52	39.00
542	PERIODICALS	51,675.41	10,879.04	951.09	7,719.17	33,077.20	35.99	7,867.57
543	DVDS,CDS AND VIDEOS	55,527.17	12,414.01	1,208.40	6,430.63	36,682.53	33.94	9,423.17
569	OTHER	67,421.34	9,467.35	2,015.25	17,908.18	40,045.81	40.60	6,033.99
570	SUP/MATL OPER/MAINT/REPAI	1,226,537.73	406,433.52	37,845.84	375,483.48	444,620.73	63.75	444,037.73
571	LAND	247,316.00	102,060.96	16,806.41	121,223.96	24,031.08	90.28	114,194.00
573	EOUIPMENT & FURNITURE	2,000.00	.00	.00	.00	2,000.00	.00	.00
581	PARTS-MAINT/REP MOTOR VEH	2,118,704.31	166,486.63	86,284.05	1,857,191.25	95,026.43	95.51	88,639.96
582	FUEL	2,022,538.95	631,990.64	310,189.30	1,221,983.70	168,564.61	91.67	6,038.95
Object		12,789,311.27	2,896,114.39	681,366.29	7,156,421.67	2,736,775.21	78.60	2,340,781.07
00,000								
640	CAPITAL EQUIPMENT	342,990.47	170,718.08	2,041.18	142,558.97	29,713.42	91.34	343,960.69
644	TECHNICAL EQUIPMENT	671,738.43	30,975.49	45,067.95	331,002.14	309,760.80	53.89	36,559.83
645	CAPITALIZED EQUIPMENT	371,440.44	52,479.70	3,859.28	154,446.57	164,514.17	55.71	150,587.29
650	VEHICLES	287,045.10	230.00	.00	281,629.10	5,186.00	98.19	281,859.10
0bject	6XX Total	1,673,214.44	254,403.27	50,968.41	909,636.78	509,174.39	69.57	812,966.91

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

Object Name	Total Appropriation	Outstanding Encumbrance	*Ex Current	penditures* YTD	Available Balance	Percent Used	Carryover
740 REPLACEMENT EQUIPMENT Object 7XX Total	761.40 761.40	243.97 243.97	.00 .00	.00 .00	517.43 517.43	32.04 32.04	761.40 761.40
814 LOANS - ENERGY CONSERVATN	915,914.37	.00	463,834.23	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	105,728.64	105,728.64	97,874.99	51.93	.00
841 MEMBERSHIP-PROF ORGAN	148,141.41	8,441.71	5,620.00	77,886.66	61,813.04	58.27	47,851.71
843 CHARGES FOR AUDIT EXAMS	154,032.21	61,735.20	41,065.60	91,607.80	689.21	99.55	19,177.01
845 CNTY AUDITOR/TREAS FEES	2,472,000.00	.00	.00	846,558.10	1,625,441.90	34.25	.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	384.09	4,620.86	31,975.05	71,120.13	31.27	479.27
849 OTHER DUES & FEES	8,698.09	195.00	77.50	3,720.51	4,782.58	45.02	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	11,231.78	7,231.78	.00	3,955.00	45.00	99.60	7,231.78
855 FIRE & EXTENDED COVG INS	1,051,977.00	4,181.00	.00	1,010,983.00	36,813.00	96.50	452,214.00
856 Benefits & Claims	95,182.48	55,182.48	20,000.00	40,000.00	.00	100.00	95,182.48
869 OTHER JUDGEMENTS	19,325.00	325.00	.00	12,642.50	6,357.50	67.10	325.00
882 AWARDS/PRIZES FOR COMPETE	153,130.44	21,059.87	6,515.64	33,733.53	98,337.04	35.78	26,664.44
889 OTHER AWARDS & PRIZES	24,788.03	2,796.15	358.26	4,999.39	16,992.49	31.45	4,657.28
890 OTHER MISC EXPENDITURES	13,057.28	155.00	429.85	7,215.55	5,686.73	56.45	.00
Object 8XX Total	8,832,733.75	165,367.28	648,250.58	4,580,288.94	4,087,077.53	53.73	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	15,654,885.26	46,045,432.49	353,405,862.39	283,904,594.45	56.52	11,068,888.48

CLEVELAND MUNICIPAL SCHOOL DISTRICT FUND LEDGER SUMMARY JANUARY '13

						FUND LEDGER SUMMA	RY						EXHIBIT B
As Of Date:	_		_	<i>(</i>)		JANUARY '13				(- -)			
2/11/201	3		В	(A-B)		_		_	_	(E+F)		(J-H)	
		Α	OPEN	С		D	-	E	F	G	Н		J
FUND	USAS			FUND BALANCE	Current	YTD Revenue Ledger	Current	YTD Expense Ledger	Barrahlara	YTD DISBURSE.	OPEN		CASH BALANCE
FUND	FUND	JUNE 30, 2012	JUNE 30, 2012	JUNE 30, 2012	Receipts	Receipts	Disbursements	Disbursements	Payables		ENCUMBRANCES	JANUARY '13	JANUARY '13
GENERAL	001	46,626,243.98	11.068.888.48	35,557,355.50	58.790.353.19	358.830.871.71	46.045.432.49	353,405,862.39	(5,418.97)	353.400.443.42	15,654,885.26	36,401,787.01	52,056,672.27
General	001	46,626,243.98	11,068,888.48	35,557,355.50			46,045,432.49	353,405,862.39		353,400,443.42	15,654,885.26	36,401,787.01	52,056,672.27
		10,020,210.00	,000,000.10		00,100,000110		10,010,102110	000, 100,002.00	(0,110101)			00,101,101101	02,000,012.2.2
FOOD SERVICES	006	(813,397.26)	96,286.74	(909,684.00)	2,237,289.02	11,023,879.22	1,650,895.21	10,990,516.34	0.00	10,990,516.34	606,869.43	(1,386,903.81)	(780,034.38)
SPECIAL TRUST	007	19,455,946.97	520,931.91	18,935,015.06	602,880.24	3,208,655.85	111,937.05	1,638,882.59	0.00	1,638,882.59	544,517.48	20,481,202.75	21,025,720.23
PUBLIC SCHOOL SUPPORT	018	353,451.07	68,451.58	284,999.49	15,016.44	164,007.92	29,214.97	128,191.64	0.00	128,191.64	79,968.33	309,299.02	389,267.35
OTHER GRANT	019	106,393.34	0.00	106,393.34	0.00	1,100,000.00	230,584.41	1,416,768.63	0.00	1,416,768.63	0.00	(210,375.29)	(210,375.29)
CLASSROOM FACILITIES MTN	034	29,354,291.67	458,812.32	28,895,479.35	368,135.90	1,471,041.91	216,810.96	2,891,812.76	0.00	2,891,812.76	769,636.32	27,163,884.50	27,933,520.82
ATHLETIC FUND	300	153,019.58	39,962.28	113,057.30	17,787.46	133,581.45	24,862.59	81,153.75	0.00	81,153.75	53,125.58	152,321.70	205,447.28
AUXILIARY SVCS (NPSS)	401	1,990,444.03	1,011,159.63	979,284.40	329.62	3,369,137.34	433,405.04	3,023,325.78	0.00	3,023,325.78	1,322,749.75	1,013,505.84	2,336,255.59
MANAGEMENT INFO SYSTEM	432	39,070.36	57.50	39,012.86	0.00	0.00	0.00	0.00	0.00	0.00	12,557.50	26,512.86	39,070.36
PUBLIC SCHOOL PRESCHOOL	439	43,383.52	1,227.30	42,156.22	15,550.00	105,884.97	11,701.51	87,368.93	0.00	87,368.93	479.30	61,420.26	61,899.56
DATA COMMUNICATIONS/BLDGS	451 452	431,533.22	143,195.44 641.10	288,337.78	0.00	720.00	0.00	87,963.10	0.00	87,963.10 415.00	143,195.44 226.10	201,094.68 39.91	344,290.12
SCHOOL NET PROF DEVELOP VOCATIONAL EDUC ENHANCE	452	681.01 1,000.00	641.10 0.00	39.91 1,000.00	0.00	0.00 12,504.44	221.00	415.00 9,499.07	0.00	415.00 9,499.07	226.10	4,005.37	266.01 4,005.37
ALTERNATIVE SCHOOLS	463	(15.663.30)	4.000.00	(19.663.30)	0.00	12,504.44	12.932.34	9,499.07 95.097.62	0.00	9,499.07	25.000.00	4,005.37 (2,564.74)	4,005.37
MISC STATE GRANTS	499	1,021,637.08	44,745.30	976,891.78	0.00	49,977.06	53.231.48	433.931.98	0.00	433.931.98	25,308.36	612,373.80	637,682.16
RACE TO THE TOP (ARRA)	506	227,092.66	194,965.87	32,126,79	1.426.012.33	4.896.572.35	450.838.95	5.562.328.06	0.00	5.562.328.06	2.247.670.03	(2.686.333.08)	(438,663,05)
TITLE VI-B SPECIAL ED	516	450.314.02	429,718.07	20,595,95	1.828.704.08	7,859,506.36	821,342.58	7,669,579.88	0.00	7,669,579.88	263.043.91	377,196.59	640,240.50
CARL D PERKINS VOC ED ACT	524	(171,400.21)	302,604.99	(474,005.20)	0.00	1,404,514.92	140,414.48	1,235,465.28	0.00	1,235,465.28	250,926.13	(253,276.70)	(2,350.57)
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	1,308,113.51	13,443.18	(57,596.28)	0.00	(57,596.28)	253,116.11	483,518.87	736,634.98
TITLE I - SI SUBSIDY G	537	(72,334.84)	836,354.17	(908,689.01)	0.00	3,426,932.07	703,326.66	3,727,545.27	0.00	3,727,545.27	1,616,228.87	(1,989,176.91)	(372,948.04)
NUTRITION ED/TRNG PROGRAM	542	0.00	0.00	0.00	40,500.00	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	97,753.27	438,332.07	46,902.70	402,358.84	0.00	402,358.84	16,053.16	87,482.62	103,535.78
TRANSITION FOR REFUGEE TITLE 1	571 572	(96,770.47) 5,539,651.28	0.00 580,752.00	(96,770.47) 4,958,899.28	0.00 2,549,842.00	158,944.27 22,532,973.67	33,984.52 3,814,498.53	96,644.32 23,482,705.61	0.00	96,644.32 23,482,705.61	1,740.00 1,387,836.96	(36,210.52) 3,202,082.38	(34,470.52) 4,589,919.34
EHA PSCHL HAND GRANTS	587	(29.221.98)	3.724.05	(32,946.03)	2,549,842.00	164.361.88	18.950.32	140.075.56	0.00	140.075.56	16.787.45	(21,723,11)	(4.935.66)
TITLE II-A	590	10.181.51	0.00	10,181.51	437,681.02	4,223,340.42	477,153.51	3,993,746.03	0.00	3.993.746.03	0.00	239,775.90	239,775.90
MISC FEDERAL GRANTS	599	531,879.90	121,054.05	410,825.85	70,386.26	303,760.02	59,368.08	329,854.55	0.00	329,854.55	623,473.37	(117,688.00)	505,785.37
Special Revenue		57,553,633.66	4,887,734.72	52,665,898.94	9,707,867.64	67,954,015.96	9,356,020.07	67,495,175.15	0.00	67,495,175.15	10,260,509.58	47,751,964.89	58,012,474.47
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BOND RETIREMENT	002	21,875,003.64	0.00	21,875,003.64	2,797,075.01	17,501,860.28	12,000,000.00	22,014,135.80	0.00	22,014,135.80	0.00	17,362,728.12	17,362,728.12
Debt Service		21,875,003.64	0.00	21,875,003.64	2,797,075.01	17,501,860.28	12,000,000.00	22,014,135.80	0.00	22,014,135.80	0.00	17,362,728.12	17,362,728.12
PERMANENT IMPROVEMENT	003	22,627,009.52	14,151,078.86	8,475,930.66	(2,174.47)	10,431,506.69	570,129.46	10,078,349.90	0.00	10,078,349.90	3,839,445.60	19,140,720.71	22,980,166.31
BUILDING	004	151,485.93	151,485.93	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	8,212,316.90	14,655,463.36	4,924,880.57	35,435,899.74	0.00	35,435,899.74	46,692,076.82	52,724,251.88	99,416,328.70
Capital Projects	-	142,975,260.53	82,485,549.35	60,489,711.18	8,210,142.43	25,086,970.05	5,495,010.03	45,647,119.19	0.00	45,647,119.19	50,546,741.42	71,868,369.97	122,415,111.39
LIABILITY SELF-INSURANCE	023	2,550,849.00	82,308.86	2,468,540.14	0.00	0.00	20,123.06	158,403.23	0.00	158,403.23	418,334.22	1,974,111.55	2,392,445.77
EMPLOYEE BENEFITS SLF-INS	023	7,734,183.59	72,512.25	7,661,671.34	4,478,319.67	32,056,926.03	4,555,983.54	33,911,724.38	0.00	33,911,724.38	68,613.00	5,810,772.24	5,879,385.24
Self Insurance	024	10,285,032.59	154,821.11	10,130,211.48	4,478,319.67	32,056,926.03	4,535,985.54	34,070,127.61	0.00	34,070,127.61	486.947.22	7,784,883.79	8,271,831.01
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DISTRICT AGENCY	022	1,763,152.40	0.00	1,763,152.40	0.00	0.00	0.00	0.00	118,871.27	118,871.27	0.00	1,644,281.13	1,644,281.13
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	321,510.11	321,510.11	426,422.20	426,422.20	0.00	426,422.20	0.00	(104,912.09)	(104,912.09)
STUDENT MANAGED ACTIVITY	200	528,292.63	138,598.43	389,694.20	30,946.48	231,453.47	30,591.28	174,820.12	0.00	174,820.12	178,565.42	406,360.56	584,925.98
Agency		2,291,445.03	138,598.43	2,152,846.60	352,456.59	552,963.58	457,013.48	601,242.32	118,871.27	720,113.59	178,565.42	1,945,729.60	2,124,295.02
Report Total		281,606,619.43	98,735,592.09	182,871,027.34	84,336,214.53	501,983,607.61	77,929,582.67	523,233,662.46	113,452.30	523,347,114.76	77,127,648.90	183,115,463.38	260,243,112.28

EXHIBIT B