



CLEVELAND
METROPOLITAN
SCHOOL DISTRICT
Vision to Victory

**FY 2012-2013
FINANCIAL STATUS REPORT
AS OF
May 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–May 31, 2013 FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of May 31, 2013. The total revenues forecasted in the May five year forecast were \$651,158,655. 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	\$5,200,857	\$0	\$175,603,991
State Foundation	36,480,167	32,195,796	36,425,500	38,704,698	35,191,907	0	389,544,240
State Property Allocation	0	0	0	0	6,956,915	0	20,034,508
Other	1,953,537	1,357,919	1,675,520	3,197,482	2,705,999	0	22,742,233
Total Revenues	58,790,353	103,407,985	38,101,020	57,529,417	50,055,678	0	607,924,972
Expenditures:							
Salaries	21,144,398	21,991,146	33,300,417	22,052,795	22,412,142	0	259,850,121
Benefits	7,336,925	9,297,455	7,823,614	13,454,028	8,729,672	0	104,085,705
Purchase Services	16,183,524	17,781,996	16,732,068	19,049,161	21,592,002	0	191,040,185
Materials and Supplies	681,367	1,098,290	550,135	380,775	737,101	0	9,922,722
Capital Outlay	50,968	59,061	21,969	38,345	10,318	0	1,039,330
Other Objects	648,250	55,144	51,119	2,970,748	79,627	0	7,736,927
Total Expenditures	46,045,432	50,283,092	58,479,322	57,945,852	53,560,862	0	573,674,990
Net Change in Cash	12,744,921	53,124,893	(20,378,302)	(416,435)	(3,505,184)	0	34,249,982

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REVENUE

The Cleveland Municipal School District was forecasting **\$651,158,655** in revenue within the General Funds in the 2012-2013 fiscal year as shown on figure 1. As of **May 31**, 2013 the District has received revenue in the amount of \$607,924,972. The District will need to collect another \$43,233,683 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	\$171,000,200	\$174,589,722 (a)		\$3,589,522
Personal Property Tax	1,014,269	1,014,269 (a)		0
State Foundation	419,536,025	389,544,240 (b)		(29,991,785)
Property Tax Homestead and Rollbacks	15,156,800	6,120,678 (c)		(9,036,122)
CAT Tax	13,913,830	13,913,830 (c)		0
Interest	400,100	399,412 (c)		(688)
Medicaid	5,500,000	1,679,680 (d)		(3,820,320)
CEAP	1,000,000	0 (c)		(1,000,000)
Casino Receipts	821,831	821,831 (c)		0
Other Revenues	22,806,600	19,841,310 (c)		(2,965,290)
<i>Total Revenues</i>	<u>\$651,149,655</u>	<u>\$607,924,972</u>		<u>(\$43,224,683)</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 \$174,589,722 in general property taxes. Collections are trending on above target at this point.
- (b) The District will receive state funding in FY13 based on the October ADM.
- (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) An anticipated payment from an old settlement for Medicaid may not be received until FY14.

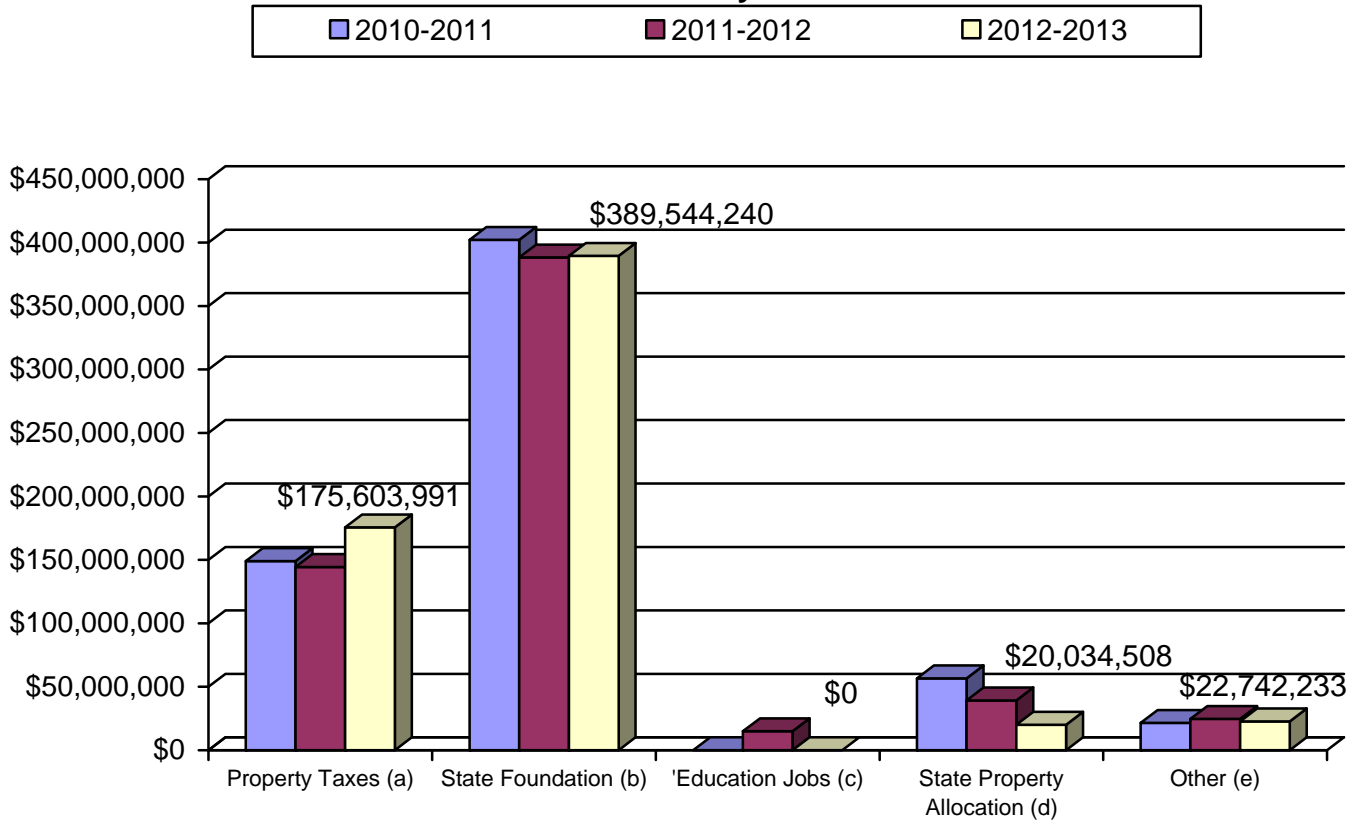
CLEVELAND MUNICIPAL SCHOOL DISTRICT

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Figure 2 compares revenue sources to the prior two years as of May 31. 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 May 31



CLEVELAND MUNICIPAL SCHOOL DISTRICT

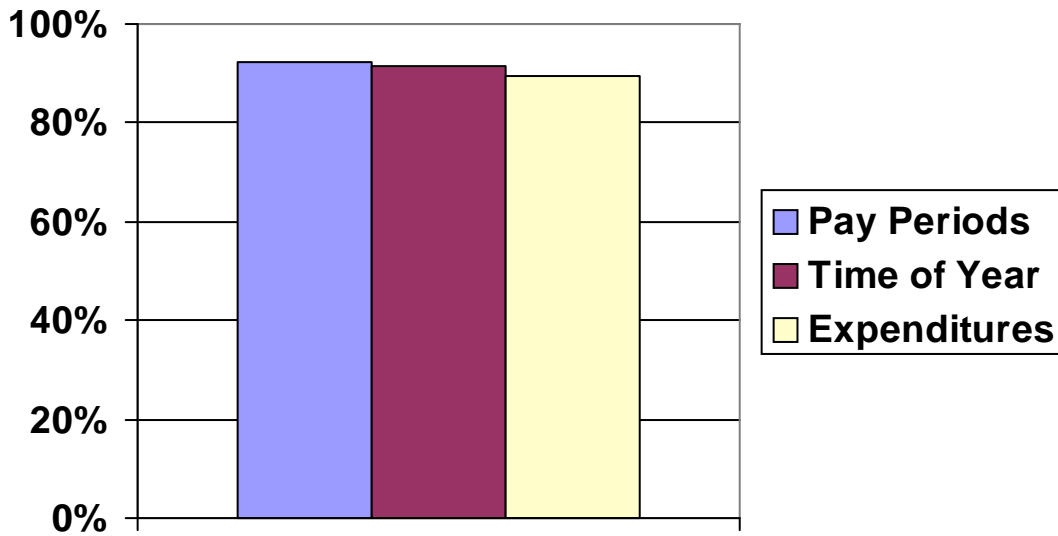
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EXPENDITURES

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 May 31, 2013.

Through May 31, 2013 the District has expended \$573.7 million and has outstanding encumbrances of \$10.1 million. This total of \$583.8 million reflects 89.40% 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 **eleven months** or 91.67% of the fiscal year has passed. Secondly, twenty of twenty-six (24/26), or 92.31% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



Overall, the District's encumbrance/expenditure level through May 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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Figure 4

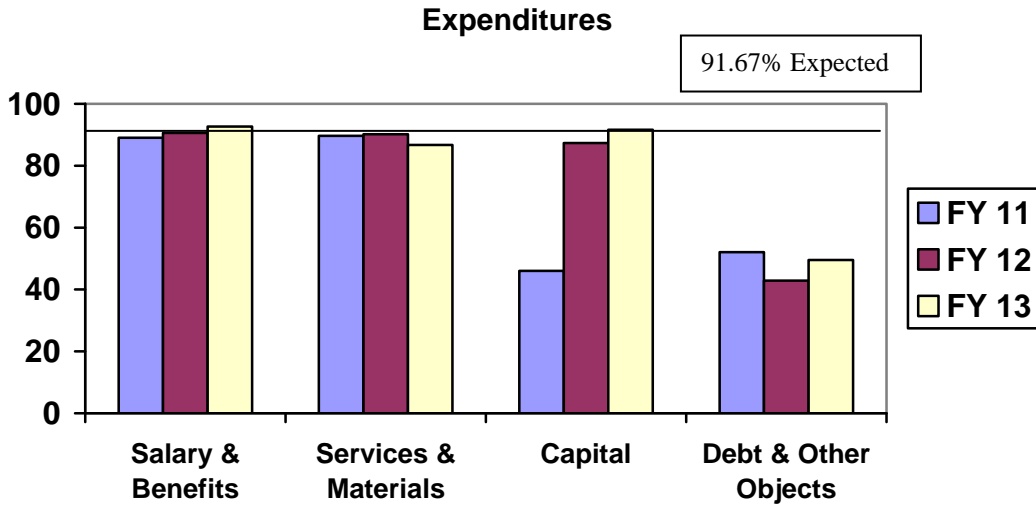
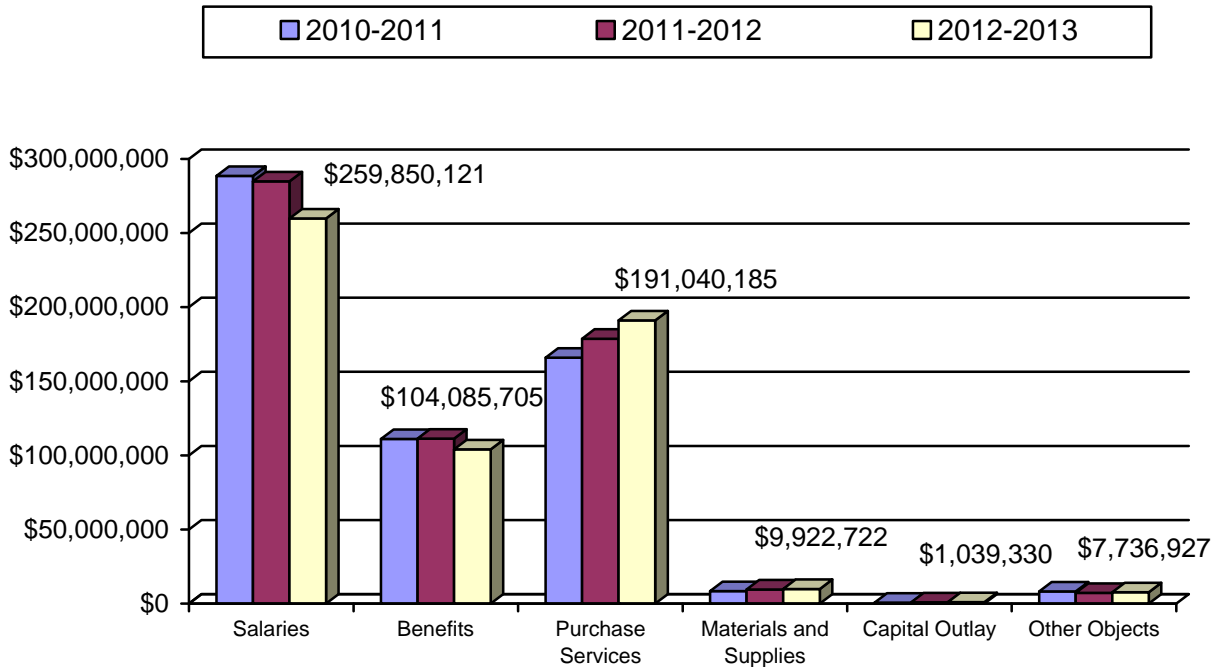


Figure 5

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



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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 \$11.2 million in May which is slightly higher to the \$11.0 million average in April.

The current year Purchased Services and Materials categories indicate a 86.72% encumbrance/expenditure level for May.

The Capital encumbrance/expenditure level, whose budget comprises only .24% of the total General Fund budget, indicates a 91.63% encumbrance/expenditure level for May. 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 May 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

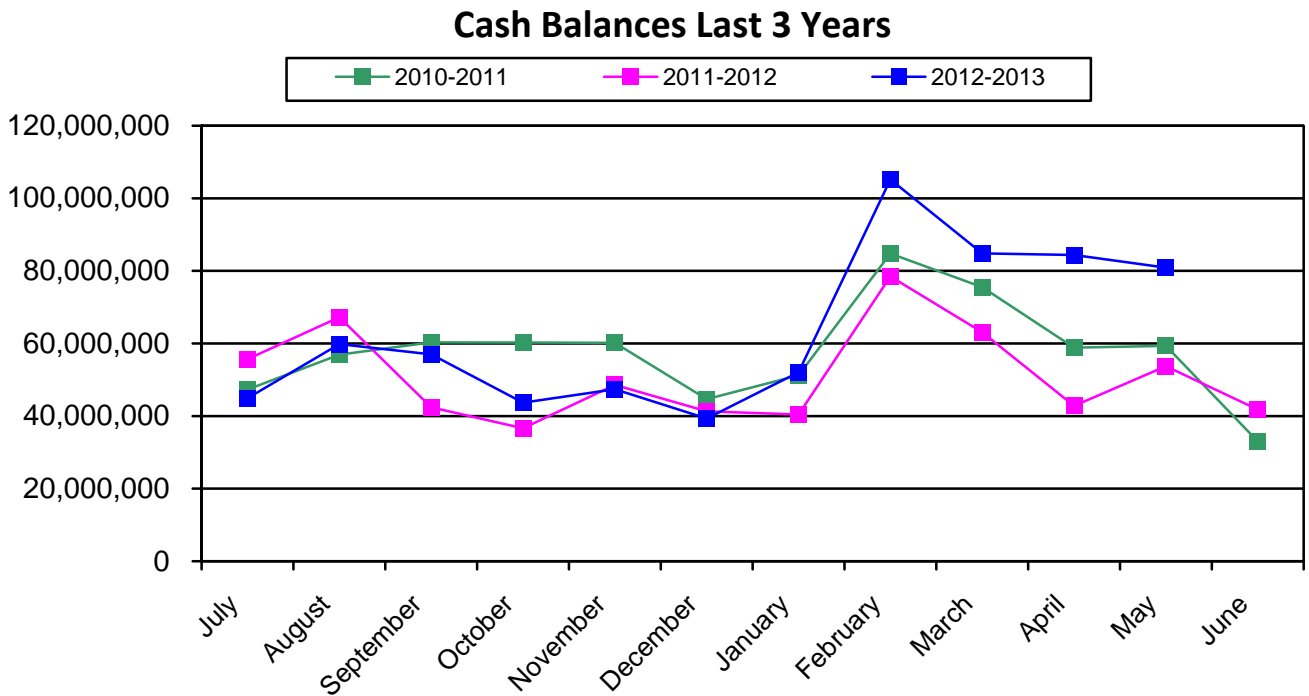
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CASH BALANCES

The cash balance as of May 31, 2013 is \$80,876,512. The unencumbered balance as of May 31, 2013 is \$70,772,883. See Figure 6 for details.

Figure 6

	FY 2013
Beginning Cash Balance	\$46,626,244
Total Revenues	607,924,972
Total Expenses	573,674,990
Revenue over Expenses	34,249,982
Total Payables	286
Ending Cash Balance	80,876,512
Encumbrances/Reserves	10,103,629
Unencumbered Balance	<u>\$70,772,883</u>



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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	196,627,035.56	.00	16,125,751.33	189,207,500.34	7,419,535.22	96.23	.00
112 TEMP CERT-SALARY/WAGES	7,870,426.47	.00	933,096.55	7,269,778.78	600,647.69	92.37	.00
113 SUPPL CERT-SALARY/WAGES	5,063,412.03	.00	98,153.98	3,002,459.71	2,060,952.32	59.30	.00
116 TEMP CERT NON-CONTRIBUTE	545,294.34	.00	53,867.10	525,655.10	19,639.24	96.40	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	.00	67,628.30	432,371.70	13.53	.00
141 NONCERT REGULAR SAL/WAGES	59,069,159.21	.00	4,655,398.02	54,408,166.55	4,660,992.66	92.11	.00
142 NONCERT TEMP SALARY/WAGES	1,448,033.62	.00	142,422.13	1,250,406.13	197,627.49	86.35	.00
143 NONCERT SUPPL SALARY/WAGE	47,512.78	.00	60.00	8,031.77	39,481.01	16.90	.00
144 NONCERT OVERTIME SAL/WAGE	3,644,850.15	.00	363,823.96	3,148,746.40	496,103.75	86.39	.00
146 NONCERT TEMP NON-CONTRIBU	245,600.00	.00	28,085.62	227,013.72	18,586.28	92.43	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	1,521.92	469,958.09	30,041.91	93.99	.00
172 STUDENT WORKERS	349,279.11	.00	13,005.25	264,776.18	84,502.93	75.81	.00
Object 1XX Total	275,910,603.27	.00	22,412,142.02	259,850,121.07	16,060,482.20	94.18	.00
211 STRS-EMPLOYER'S SHARE	30,274,866.17	.00	2,435,697.74	27,010,326.94	3,264,539.23	89.22	.00
221 SERS-EMPLOYER'S SHARE	10,758,798.90	.00	988,641.24	10,755,830.40	2,968.50	99.97	.00
241 CERT MEDICAL/HOSPITAL	39,340,931.47	.00	3,619,571.92	35,445,990.81	3,894,940.66	90.10	.00
242 CERT LIFE INSURANCE	40,987.75	.00	326.63	1,923.70	42,911.45	4.69	.00
244 CERT VISION INSURANCE	272,938.91	.00	19,536.15	346,843.74	73,904.83	127.08	.00
249 CERT OTHER INSURANCE BENF	2,764,120.85	.00	228,593.06	2,801,920.10	37,799.25	101.37	.00
251 NONCERT MEDICAL/HOSPITAL	16,874,277.60	.00	1,360,710.58	15,471,542.20	1,402,735.40	91.69	.00
252 NONCERT LIFE INSURANCE	12,621.25	.00	2,210.53	13,073.58	25,694.83	103.58	.00
254 NONCERT VISION INSURANCE	81,930.41	.00	12,083.69	108,416.10	26,485.69	132.33	.00
259 NONCERT OTHER INSUR BENEF	922,453.19	.00	62,906.22	671,527.26	250,925.93	72.80	.00
261 CERTIFIED WORKERS COMP	4,053,694.81	31,036.00	46,004.84	2,821,803.94	1,200,854.87	70.38	6,986.00
262 NONCERT WORKERS COMP	1,279,701.78	142,356.52	22,110.16	766,420.08	370,925.18	71.01	142,356.52
281 CERT UNEMPLOYMENT INSUR	4,228,814.34	16,000.00	14,370.18	2,133,017.76	2,079,796.58	50.82	4,000.00
282 NONCERT UNEMPLOY INSUR	1,048,465.75	.00	5,185.09	1,032,264.64	16,201.11	98.45	.00
291 CERT OTHER RETIRE/INSUR	4,822,060.00	.00	53,028.96	4,734,798.52	87,261.48	98.19	5,925.00
Object 2XX Total	116,776,663.18	189,392.52	8,729,672.67	104,085,705.21	12,501,565.45	89.29	159,267.52
411 INSTRUCTION SERVICES	1,410,655.98	96,886.55	6,930.82	168,787.47	1,144,981.96	18.83	128,019.00
412 INSTRUCTIONAL IMPROVEMENT	66,424.41	11,400.00	4,843.36	43,920.96	11,103.45	83.28	9,944.22
413 HEALTH SERVICES	711,487.39	334,209.82	1,480.50	376,562.53	715.04	99.90	72,108.89
414 STAFF SERVICES	1,096.00	.00	.00	.00	1,096.00	.00	.00
415 MANAGEMENT SERVICES	1,267,780.88	67,042.51	4,074.45	12,141.20	1,188,597.17	6.25	7,795.87
416 DATA PROCESSING SERVICES	291,016.68	58,333.36	14,583.33	174,999.96	57,683.36	80.18	142,916.69
417 STATISTICAL SERVICES	295,442.09	170,795.81	5,702.65	97,907.54	26,738.74	90.95	44,279.28
418 PROFESSIONAL/LEGAL SVCS	3,684,259.78	1,776,951.85	259,835.99	1,649,778.47	257,529.46	93.01	1,916,396.09
419 OTHER PROF/TECH SERVICES	13,800,594.76	2,331,331.97	238,641.94	7,823,305.94	3,645,956.85	73.58	2,028,855.94
422 GARBAGE REMOVAL/CLEANING	172,325.00	.00	.00	93,384.62	78,940.38	54.19	.00
423 REPAIRS/MAINTENANCE SVCS	2,885,606.72	714,274.01	97,917.86	1,726,384.88	444,947.83	84.58	990,420.54
425 RENTALS	1,688,550.40	338,487.23	45,514.75	610,658.50	739,404.67	56.21	321,643.47
431 CERTIFIED TRAVEL REIMB	101,851.17	236.18	5,878.88	48,309.06	53,305.93	47.66	737.25
432 CERT MEETING EXPENSE	190,918.27	15,544.80	15,684.87	132,275.08	43,098.39	77.43	11,396.66
433 NONCERT TRAVEL REIMBURSE	178,768.48	2,162.31	15,577.03	99,565.26	77,040.91	56.90	908.80
434 NONCERT MEETING EXPENSE	106,066.21	8,286.46	5,336.16	39,170.36	58,609.39	44.74	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	653,393.93	81,921.78	808,740.09	49,267.96	96.74	747,550.06

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
443 POSTAGE	394,810.07	4,923.36	4,040.41	244,103.93	145,782.78	63.08	2,448.85
445 MAIL/MESSENGER SERVICE	136,408.54	59,450.05	7,156.68	51,268.65	25,689.84	81.17	51,789.42
446 ADVERTISING	97,606.21	1,837.24	4,163.36	40,608.42	55,160.55	43.49	4,683.55
451 ELECTRICITY	7,530,500.00	.00	870,626.27	6,514,278.24	1,016,221.76	86.51	.00
452 WATER AND SEWAGE	1,591,079.00	.00	189,141.03	1,377,443.24	213,635.76	86.57	.00
453 GAS	3,349,437.79	.00	527,408.10	2,634,190.60	715,247.19	78.65	.00
459 DISTR COPIER PROGRAM	910,657.46	272,802.42	42,646.10	447,589.84	190,265.20	79.11	158,089.74
461 PRINTING AND BINDING	301,472.79	23,185.41	7,294.07	137,405.78	140,881.60	53.27	35,821.66
462 CONTRACTED FOOD SERVICES	187,278.46	11,503.85	2,960.35	33,142.31	142,632.30	23.84	6,828.91
469 OTHER CRAFT/TRADE SVCS	121,538.00	108,483.75	.00	5,700.00	7,354.25	93.95	.00
471 TUITION PAID-OTHER OH DIS	3,200,000.00	.00	1,175,839.63	2,900,289.34	299,710.66	90.63	.00
474 EXCESS COSTS	4,700,000.00	.00	945,014.74	4,228,585.67	471,414.33	89.97	.00
475 SPEC ED-IN DISTRICT-PYMNT	17,912,277.48	131,083.75	3,769,632.74	14,717,808.32	3,063,385.41	82.90	12,277.48
477 OPEN ENROLLMNT-IN DISTRICT	3,500,000.00	.00	252,631.88	2,898,569.54	601,430.46	82.82	.00
478 COMMUNITY SCHL-INDISTRICT	129,700,000.00	.00	10,959,646.37	116,370,660.35	13,329,339.65	89.72	.00
479 OTHER TUITION PAYMENTS	15,634,293.68	104,248.05	1,480,737.59	15,123,127.95	406,917.68	97.40	31,093.68
481 STU TRANSP-OTHER OH DISTR	8,355,815.93	656,786.81	324,573.40	7,680,164.22	18,864.90	99.77	128,050.02
483 STU TRANSP-OTHER SOURCES	64,800.95	4,497.00	.00	5,474.25	54,829.70	15.39	5,301.00
489 OTHER PUPIL TRANSP SRVCS	1,822,126.36	37,512.04	224,399.04	1,713,222.04	71,392.28	96.08	223,229.50
499 Other Purchased Services	5,199.50	1,018.17	165.90	2,259.78	1,921.55	63.04	837.60
Object 4XX Total	227,892,058.32	7,996,668.69	21,592,002.03	191,040,185.13	28,855,204.50	87.34	7,093,694.52
511 INSTRUCTIONAL SUPPLIES	1,472,835.05	154,005.44	52,397.16	624,019.93	694,809.68	52.83	767,138.44
512 OFFICE SUPPLIES	2,275,245.92	141,933.63	38,426.87	440,345.75	1,692,966.54	25.59	177,236.46
513 NO LONGER USED IN USAS513	89.99	.00	.00	.00	.00	100.00	1,622.47
514 HEALTH/HYGIENE SUPPLIES	97,562.77	27,797.99	1,411.72	48,615.95	21,148.83	78.32	3,597.24
516 SOFTWARE MATERIALS	32,543.14	10,365.17	.00	21,972.02	205.95	99.37	14,679.46
519 OTHER GENERAL SUPPLIES	223,615.40	15,429.26	17,294.93	152,991.94	55,194.20	75.32	85,876.67
521 NEW TEXTBOOKS	3,322,676.64	204,018.81	89,230.64	3,088,184.11	30,473.72	99.08	151,071.23
524 SUPPLEMENTAL TEXTBOOKS	507,414.60	88,132.85	22,535.90	164,694.20	254,587.55	49.83	414,432.57
529 OTHER TEXTBOOKS	13,294.06	1,951.26	751.46	8,616.85	2,725.95	79.49	1,148.13
531 NEW LIBRARY BOOKS	220,174.54	96,431.06	10,023.62	89,747.21	33,996.27	84.56	47,704.03
541 NEWSPAPERS	4,283.00	.00	.00	1,134.97	3,148.03	26.50	39.00
542 PERIODICALS	38,274.68	10,714.72	642.74	14,026.14	13,533.82	64.64	7,867.57
543 DVDS,CDS AND VIDEOS	34,563.77	8,527.91	1,325.54	14,913.50	11,122.36	67.82	9,423.17
546 ELEC SUBSCRIPTION SERVICE	3,315.00	.00	.00	.00	3,315.00	.00	.00
569 OTHER	83,519.63	20,233.03	6,011.36	35,634.05	27,652.55	66.89	6,033.99
570 SUP/MATL OPER/MAINT/REPAI	1,260,214.32	461,829.86	69,285.11	605,033.48	193,350.98	84.66	444,037.73
571 LAND	249,200.04	76,511.84	6,878.91	171,920.54	767.66	99.69	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	77,522.90	612,793.74	2,576,772.30	115,215.11	95.84	88,639.96
582 FUEL	2,018,982.19	11,064.42	12,162.50	1,864,099.22	143,818.55	92.88	6,038.95
Object 5XX Total	14,627,439.05	1,406,560.14	737,100.44	9,922,722.16	3,298,156.75	77.45	2,340,781.07
640 CAPITAL EQUIPMENT	237,331.73	57,843.68	1,089.68	158,119.75	21,368.30	91.00	343,960.69
644 TECHNICAL EQUIPMENT	1,023,873.91	324,971.01	8,938.48	404,290.74	294,612.16	71.23	36,559.83
645 CAPITALIZED EQUIPMENT	338,787.44	19,069.66	.00	195,000.11	124,717.67	63.19	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	1,883,038.18	402,114.35	10,028.16	1,039,039.70	441,884.13	76.53	812,966.91

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
740 REPLACEMENT EQUIPMENT	409.96	.00	290.00	290.00	119.96	70.74	761.40
Object 7XX Total	409.96	.00	290.00	290.00	119.96	70.74	761.40
814 LOANS - ENERGY CONSERVATN	1,033,397.13	.00	.00	1,033,397.13	.00	100.00	.00
824 LOANS ENERGY CONG-EXP INT	203,603.64	.00	.00	203,603.64	.00	100.00	.00
841 MEMBERSHIP-PROF ORGAN	194,525.99	44,493.22	6,628.00	110,173.61	39,859.16	79.51	47,851.71
843 CHARGES FOR AUDIT EXAMS	154,032.21	.00	123.00	153,343.00	689.21	99.55	19,177.01
845 CNTY AUDITOR/TREAS FEES	2,089,954.60	.00	11,357.20	2,003,502.50	86,452.10	95.86	.00
847 DELINQUENT LAND TAXES	2,946,539.39	.00	.00	2,946,539.39	.00	100.00	.00
848 BANK CHARGES	103,479.27	360.88	4,679.11	49,703.36	53,415.03	48.38	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	33,960.98	19,721.50	61,221.50	.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	154,007.48	25,027.23	13,305.54	69,982.96	58,997.29	61.69	26,664.44
889 OTHER AWARDS & PRIZES	19,658.58	1,006.70	.00	8,591.26	10,060.62	48.82	4,657.28
890 OTHER MISC EXPENDITURES	13,057.28	.00	1,033.45	9,870.19	3,187.09	75.59	.00
899 OTHER MISCELLANEOUS	23,500.00	.00	22,778.75	22,778.75	721.25	96.93	.00
Object 8XX Total	8,875,130.14	108,894.01	79,626.55	7,736,926.30	1,029,309.83	88.40	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	10,103,629.71	53,560,861.87	573,674,989.57	69,186,722.82	89.40	11,068,888.48

CLEVELAND MUNICIPAL SCHOOL DISTRICT														EXHIBIT B	
FUND LEDGER SUMMARY															
MAY '13															
As Of Date:															
6/11/2013															
	B			(A-B)		D			E		F	(E+F)		(J-H)	
	A	OPEN	C								G	H	I	J	
FUND	USAS FUND	CASH BALANCE JUNE 30, 2012	ENCUMBRANCES JUNE 30, 2012	FUND BALANCE JUNE 30, 2012	Current Receipts	YTD Revenue Ledger Receipts	Current Disbursements	YTD Expense Ledger Disbursements	Payables	YTD DISBURSE.	OPEN ENCUMBRANCES	FUND BALANCE MAY '13	CASH BALANCE MAY '13		
GENERAL	001	46,626,243.98	11,068,888.48	35,557,355.50	50,055,678.00	607,924,972.39	53,560,861.87	573,674,989.57	(286.08)	573,674,703.49	10,103,629.71	70,772,883.17	80,876,512.88		
General		46,626,243.98	11,068,888.48	35,557,355.50	50,055,678.00	607,924,972.39	53,560,861.87	573,674,989.57	(286.08)	573,674,703.49	10,103,629.71	70,772,883.17	80,876,512.88		
FOOD SERVICES	006	(813,397.26)	96,286.74	(909,684.00)	4,338,560.86	19,825,051.10	2,021,964.05	20,497,838.05	0.00	20,497,838.05	339,098.61	(1,825,282.82)	(1,486,184.21)		
SPECIAL TRUST	007	19,455,946.97	520,931.91	18,935,015.06	196,720.54	4,969,334.98	384,711.78	2,789,900.02	0.00	2,789,900.02	946,232.00	20,689,149.93	21,635,381.93		
PUBLIC SCHOOL SUPPORT	018	353,451.07	68,451.58	284,999.49	35,579.91	321,414.27	50,463.46	274,611.87	0.00	274,611.87	125,833.83	274,419.64	400,253.47		
OTHER GRANT	019	106,393.34	0.00	106,393.34	0.00	1,600,000.00	207,722.51	2,318,766.05	0.00	2,318,766.05	0.00	(612,372.71)	(612,372.71)		
CLASSROOM FACILITIES MTN	034	29,354,291.67	458,812.32	28,895,479.35	82,834.88	2,222,983.65	172,202.13	5,628,361.57	0.00	5,628,361.57	2,231,799.11	23,717,114.64	25,948,913.75		
ATHLETIC FUND	300	153,019.58	39,962.28	113,057.30	2,116.40	169,944.80	31,619.72	144,266.45	0.00	144,266.45	65,537.12	113,160.81	178,697.93		
AUXILIARY SVCS (NPSS)	401	1,990,444.03	1,011,159.63	979,284.40	125.45	7,137,705.50	457,166.53	5,275,826.31	0.00	5,275,826.31	2,521,192.04	1,331,131.18	3,852,323.22		
MANAGEMENT INFO SYSTEM	432	39,070.36	57.50	39,012.86	0.00	1,711.64	15,637.68	0.00	0.00	15,637.68	12,557.50	10,875.18	23,432.68		
PUBLIC SCHOOL PRESCHOOL	439	43,383.52	1,227.30	42,156.22	11,730.59	146,264.43	14,855.78	147,730.05	0.00	147,730.05	2,121.94	39,795.96	41,917.90		
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	0.00	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)	62,932.35	243,557.06	12,928.79	214,498.23	0.00	214,498.23	1,490.13	11,905.40	13,395.53		
MISC STATE GRANTS	499	1,021,637.08	44,745.30	976,891.78	0.00	575,971.58	85,204.03	764,376.51	0.00	764,376.51	37,768.00	795,464.15	833,232.15		
RACE TO THE TOP (ARRA)	506	227,092.66	194,965.87	32,126.79	484,199.06	7,613,272.17	451,307.11	8,260,932.56	0.00	8,260,932.56	1,959,035.73	(2,379,603.46)	(420,567.73)		
TITLE VI-B SPECIAL ED	516	450,314.02	429,718.07	20,595.95	969,944.18	10,422,103.49	970,384.19	11,792,416.97	0.00	11,792,416.97	188,343.37	(1,108,342.83)	(919,999.46)		
CARL D PERKINS VOC ED ACT	524	(171,400.21)	302,604.99	(474,005.20)	118,716.81	1,842,366.89	111,265.35	1,661,571.86	0.00	1,661,571.86	376,121.12	(366,726.30)	9,394.82		
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)	137,235.53	1,322,077.70	401,998.79	1,170,974.88	0.00	1,170,974.88	636,508.24	(1,114,480.23)	(477,971.99)		
TITLE I - SI SUBSIDY G	537	(72,334.84)	836,354.17	(908,689.01)	893,773.92	6,582,851.52	1,125,208.59	7,690,610.93	0.00	7,690,610.93	1,636,440.95	(2,816,535.20)	(1,180,094.25)		
NUTRITION ED/TRNG PROGRAM	542	0.00	0.00	0.00	0.00	40,500.00	596.32	4,754.79	0.00	4,754.79	1,313.17	34,432.04	35,745.21		
BILINGUAL EDUCATION PROG	551	67,562.55	1,651.95	65,910.60	65,614.36	561,166.56	32,084.38	570,382.01	0.00	570,382.01	1,760.84	56,586.26	58,347.10		
TRANSITIONAL FOR REFUGEE	571	(96,770.47)	0.00	(96,770.47)	0.00	192,928.79	1,555.00	101,514.32	0.00	101,514.32	5,400.00	(10,756.00)	(5,356.00)		
TITLE 1	572	5,539,651.28	580,752.00	4,958,899.28	3,011,518.84	32,609,307.00	3,082,888.11	37,204,679.83	0.00	37,204,679.83	3,557,923.17	(2,613,644.72)	944,278.45		
EHA PSCHL HAND GRANTS	587	(29,221.98)	3,724.05	(32,946.03)	0.00	228,382.69	20,844.33	243,525.62	0.00	243,525.62	3,213.46	(47,578.37)	(44,364.91)		
TITLE II-A	590	10,181.51	0.00	10,181.51	457,804.39	5,554,675.66	479,471.96	6,044,329.13	0.00	6,044,329.13	0.00	(479,471.96)	(479,471.96)		
MISC FEDERAL GRANTS	599	531,879.90	121,054.05	410,825.85	89,093.94	627,737.88	62,667.40	667,643.87	0.00	667,643.87	377,244.77	114,729.14	491,973.91		
Special Revenue		57,553,633.66	4,887,734.72	52,665,898.94	10,958,502.01	105,248,380.11	10,180,821.95	113,615,832.81	0.00	113,615,832.81	15,170,356.64	34,015,824.32	49,186,180.96		
BOND RETIREMENT	002	21,875,003.64	0.00	21,875,003.64	397,060.95	28,319,635.20	2,968,445.67	25,325,823.35	0.00	25,325,823.35	0.00	24,868,815.49	24,868,815.49		
Debt Service		21,875,003.64	0.00	21,875,003.64	397,060.95	28,319,635.20	2,968,445.67	25,325,823.35	0.00	25,325,823.35	0.00	24,868,815.49	24,868,815.49		
PERMANENT IMPROVEMENT	003	22,627,009.52	14,151,078.86	8,475,930.66	10,341.25	11,494,357.57	114,059.50	9,293,041.66	0.00	9,293,041.66	5,177,481.39	19,650,844.04	24,828,325.43		
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	377,641.80	26,602,965.21	3,059,467.62	51,808,772.67	0.00	51,808,772.67	35,426,025.36	59,564,932.26	94,990,957.62		
Capital Projects		142,975,260.53	82,485,549.35	60,489,711.18	387,983.05	38,097,322.78	3,173,527.12	61,234,683.88	0.00	61,234,683.88	40,618,725.75	79,219,173.68	119,837,899.43		
LIABILITY SELF-INSURANCE	023	2,550,849.00	82,308.86	2,468,540.14	0.00	0.00	45,082.80	333,484.65	0.00	333,484.65	322,801.08	1,894,563.27	2,217,364.35		
EMPLOYEE BENEFITS SLF-INS	024	7,734,183.59	72,512.25	7,661,671.34	5,832,292.46	51,724,263.52	3,621,873.30	52,111,963.87	0.00	52,111,963.87	62,397.00	7,284,086.24	7,346,483.24		
Self Insurance		10,285,032.59	154,821.11	10,130,211.48	5,832,292.46	51,724,263.52	3,666,956.10	52,445,448.52	0.00	52,445,448.52	385,198.08	9,178,649.51	9,563,847.59		
DISTRICT AGENCY	022	1,763,152.40	0.00	1,763,152.40	0.00	0.00	0.00	0.00	(334,108.67)	(334,108.67)	0.00	2,097,261.07	2,097,261.07		
PARTNERING COMMUNITY SCHL	036	0.00	0.00	0.00	44,358.20	2,133,493.46	52,672.93	2,133,493.46	0.00	2,133,493.46	0.00	0.00	0.00		
STUDENT MANAGED ACTIVITY	200	528,292.63	138,598.43	389,694.20	196,933.99	690,567.23	148,706.55	506,530.28	0.00	506,530.28	330,738.72	381,590.86	712,329.58		
Agency		2,291,445.03	138,598.43	2,152,846.60	241,292.19	2,824,060.69	201,379.48	2,640,023.74	(334,108.67)	2,305,915.07	330,738.72	2,478,851.93	2,809,590.65		
Report Total		281,606,619.43	98,735,592.09	182,871,027.34	67,872,808.66	834,138,634.69	73,751,992.19	828,936,801.87	(334,394.75)	828,602,407.12	66,608,648.90	220,534,198.10	287,142,847.00		