



CLEVELAND
METROPOLITAN
SCHOOL DISTRICT
Vision to Victory

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

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-AUGUST 31, 2012 FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of August 31, 2012. The total revenues forecasted in the May five year forecast were \$611,197,081. The Board adopted a temporary budget for Fiscal Year 2013 for \$464,067,110. The temporary budget comprised of 50% of the annual salaries and benefits and 100% of all other objects. The annual budget will be adopted by the Board by October 1, 2012.

	July	August	September	October	November	December
Revenues:						
Property Taxes	\$17,617,259	\$38,068,583	\$0	\$0	\$0	\$0
State Foundation	34,982,801	34,982,800	0	0	0	0
State Property Allocation	0	0	0	0	0	0
Other	1,347,864	756,292	0	0	0	0
Total Revenues	53,947,924	73,807,675	0	0	0	0
Expenditures:						
Salaries	23,773,724	31,169,527	0	0	0	0
Benefits	12,916,319	9,533,369	0	0	0	0
Purchase Services	13,335,182	14,606,214	0	0	0	0
Materials and Supplies	521,100	1,983,208	0	0	0	0
Capital Outlay	79,735	480,158	0	0	0	0
Other Objects	202,978	1,125,954	0	0	0	0
Total Expenditures	50,829,038	58,898,430	0	0	0	0
Net Change in Cash	3,118,886	14,909,245	0	0	0	0

	January	February	March	April	May	June	Total
Revenues:							
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$55,685,842
State Foundation	0	0	0	0	0	0	69,965,601
State Property Allocation	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	2,104,156
Total Revenues	0	0	0	0	0	0	127,755,599
Expenditures:							
Salaries	0	0	0	0	0	0	54,943,251
Benefits	0	0	0	0	0	0	22,449,688
Purchase Services	0	0	0	0	0	0	27,941,396
Materials and Supplies	0	0	0	0	0	0	2,504,308
Capital Outlay	0	0	0	0	0	0	559,893
Other Objects	0	0	0	0	0	0	1,328,932
Total Expenditures	0	0	0	0	0	0	109,727,468
Net Change in Cash	0	0	0	0	0	0	18,028,131

CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2012-AUGUST 31, 2012 FINANCIAL STATUS REPORT

REVENUE

The Cleveland Municipal School District is forecasting **\$611,197,081** in revenue within the General Fund in the 2012-2013 fiscal year as shown on figure 1. As of **August 31, 2012** the District has received revenue in the amount of \$127,755,599. The District will need to collect another \$483,441,482 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	\$144,901,000	\$54,671,573 (a)	(90,229,427)
Personal Property Tax	0	1,014,269 (a)	1,014,269
State Foundation	413,889,023	69,965,601 (b)	(343,923,422)
Property Tax Homestead and Rollbacks	12,300,000	0 (c)	(12,300,000)
CAT Tax	13,913,830	0 (c)	(13,913,830)
Interest	451,000	41,280 (c)	(409,720)
Medicaid	6,211,728	340,341 (c)	(5,871,387)
CEAP	1,000,000	0 (c)	(1,000,000)
Advances-In	1,000,000	0 (c)	(1,000,000)
Other Revenues	17,530,500	1,722,535 (c)	(15,807,965)
<i>Total Revenues</i>	<u>\$611,197,081</u>	<u>\$127,755,599</u>	<u>(\$483,441,482)</u>
	ON TARGET		
	AT RISK		

- (a) The District received \$144,110,638 in general property taxes in FY12 and is forecasting \$144,901,000 in FY13. Through August 31, 2012 the District has received \$54,671,573 in general property taxes. Collections are \$2.0 million lower than last fiscal year through August 31.
- (b) The District will receive state funding in FY13 based on the October ADM. The October ADM figures have not been received as of this date.
- (c) These revenues have been received as anticipated.

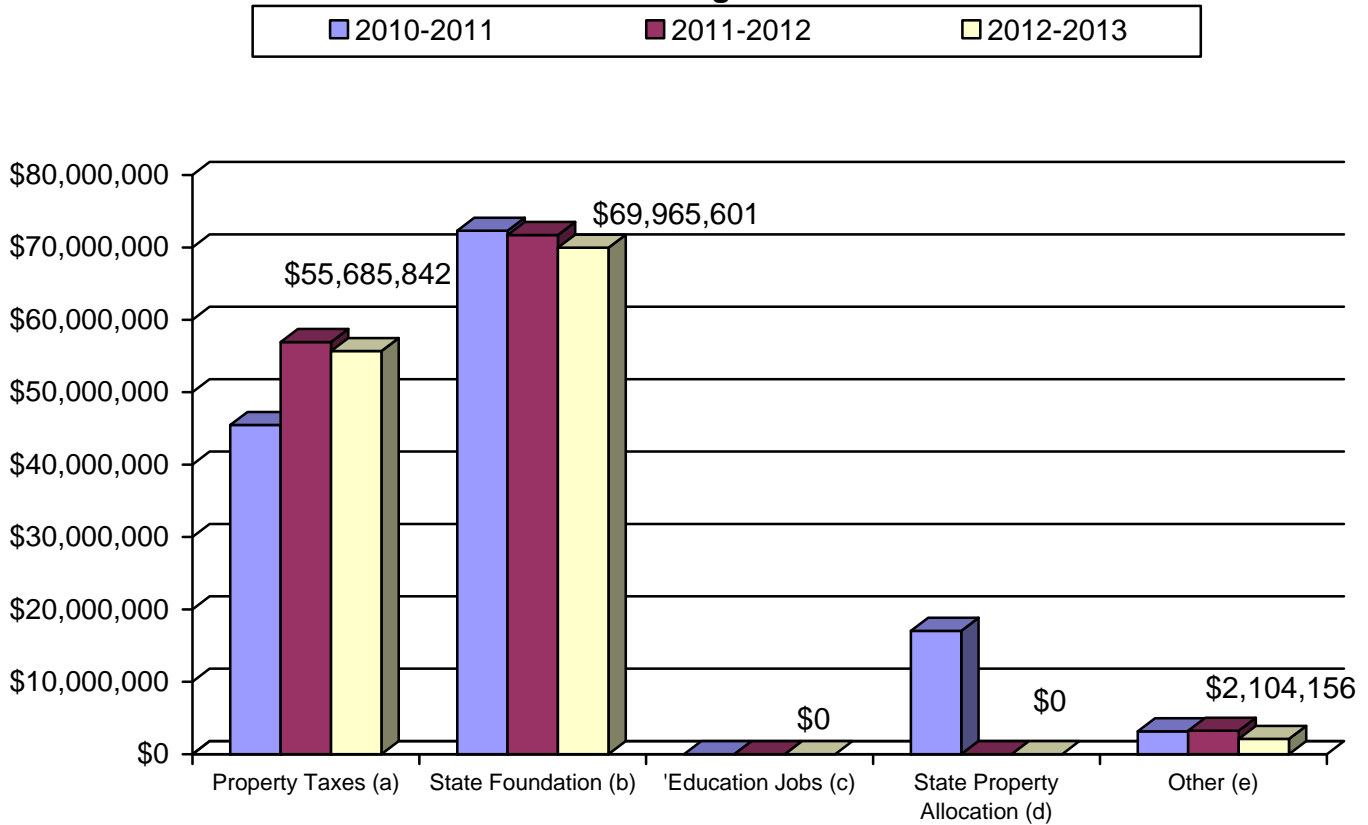
CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2012-AUGUST 31, 2012 FINANCIAL STATUS REPORT

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



CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2012-AUGUST 31, 2012 FINANCIAL STATUS REPORT

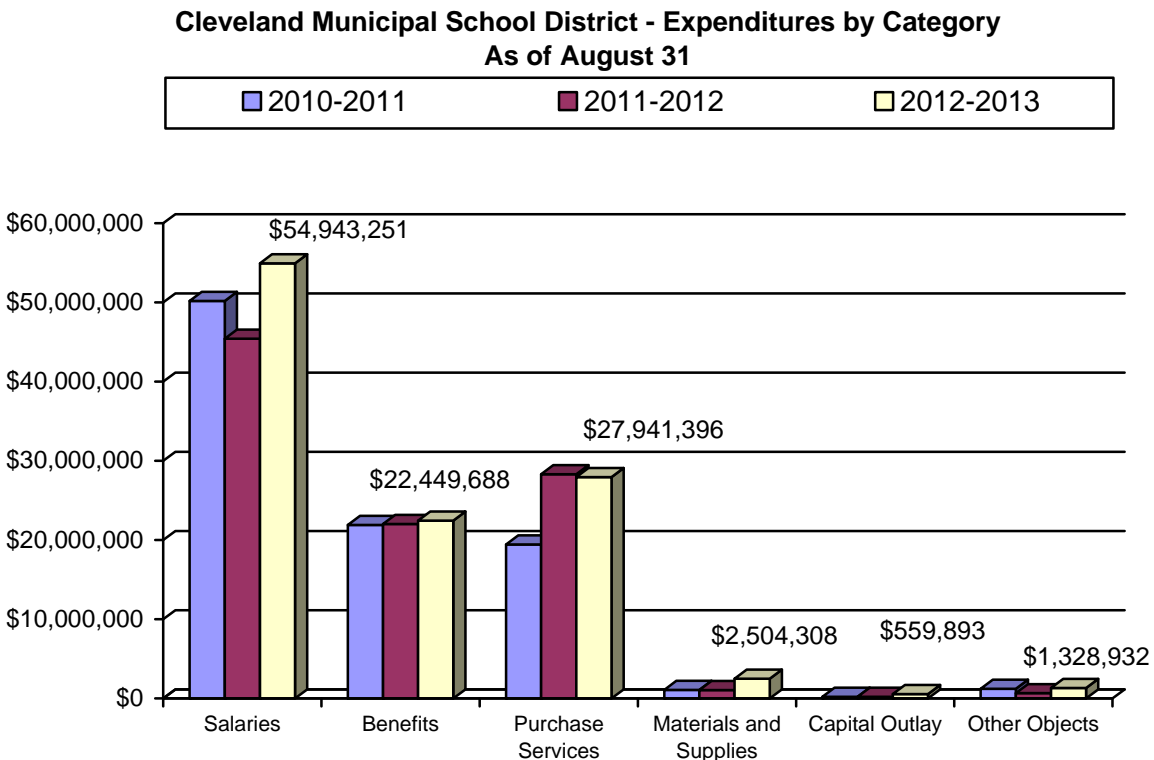
EXPENDITURES

The fiscal year 2013 adopted temporary General Fund budget for the District is \$453.0 million. This budget, coupled with carryover encumbrances of \$11.1 million, resulted in a \$464.1 million General Funds appropriation for FY 2013. The following information is a financial update of the status of this appropriation through August 31, 2012. The temporary budget comprised of 50% of the annual salaries and benefits and 100% of all other objects. The annual budget will be adopted by the Board by October 1, 2012.

Through August 31, 2012 the District has expended \$109.7 million and has outstanding encumbrances of \$20.0 million. This total of \$129.7 million reflects 27.95% of the District's total appropriation (see Exhibit A).

Figure 3 compares expenditure categories to the prior two years as of August 31. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 3



CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2012-AUGUST 31, 2012 FINANCIAL STATUS REPORT

As Figure 3 illustrates, overall salaries and fringe benefits are higher than last year for this time of year. This is due to in August being a 3 pay period month in which in fiscal year 2012 September was the three pay period month and the oversized classroom payment was \$1.1 million dollars higher than last year. We will continue to closely monitor this area the remainder of the fiscal year. Salaries averaged \$10.4 million in August which compares favorably with the \$11.9 million average in July.

The current year Purchased Services and Materials categories are slightly lower than last year for this time of year.

The Capital Outlay category is slightly higher than last year for this time due to timing of when the expenditures were paid. The overall budget of \$770,152 for this category is \$177,500 less than last year for this time.

Finally, the debt service and other objects category, 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 slightly lower than last year for this time.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

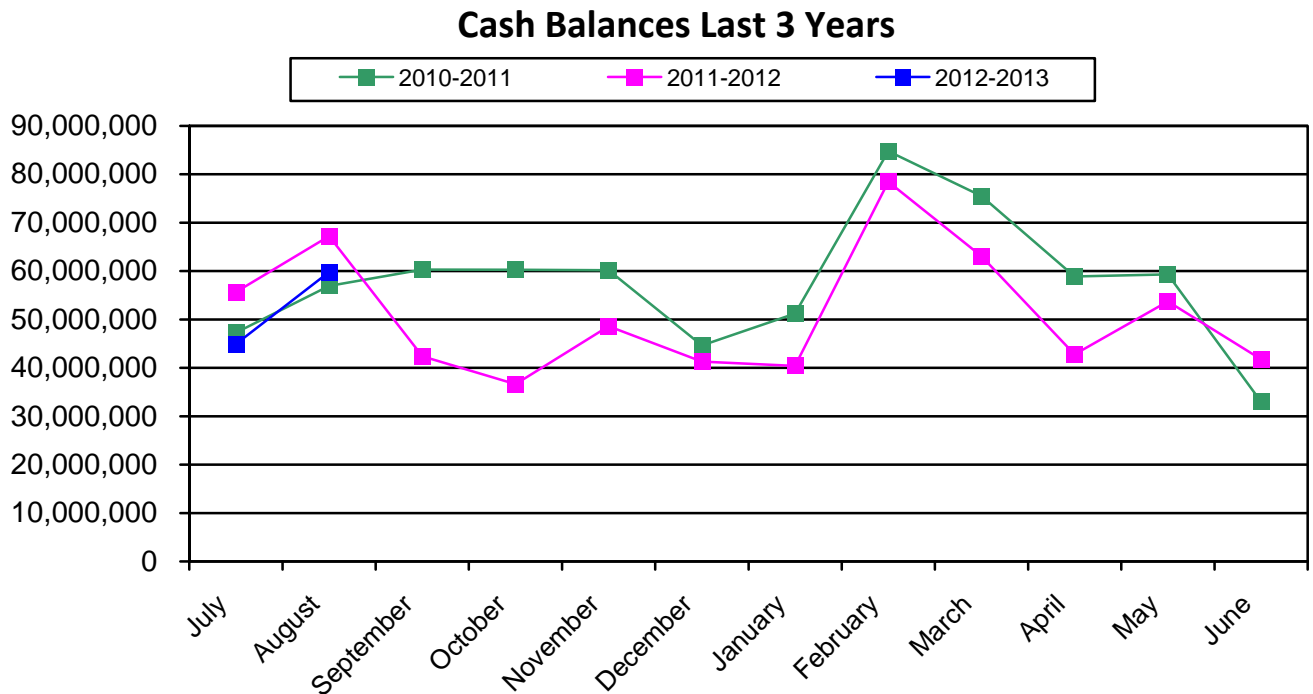
JULY 1, 2012-AUGUST 31, 2012 FINANCIAL STATUS REPORT

CASH BALANCES

The cash balance as of August 31, 2012 is \$59,828,579. The unencumbered balance as of August 31, 2012 is \$39,842,603. See Figure 4 for details.

Figure 4

	FY 2013
Beginning Cash Balance	\$41,800,448
Total Revenues	127,755,599
Total Expenses	109,727,468
Revenue over Expenses	18,028,131
Total Payables	0
Ending Cash Balance	59,828,579
Encumbrances/Reserves	19,985,976
Unencumbered Balance	<u>\$39,842,603</u>



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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	102,898,459.62	.00	24,043,344.10	42,518,634.23	60,379,825.39	41.32	.00
112 TEMP CERT-SALARY/WAGES	4,250,782.62	.00	36,890.62	93,798.00	4,156,984.62	2.21	.00
113 SUPPL CERT-SALARY/WAGES	2,571,543.09	.00	368,088.63	835,131.33	1,736,411.76	32.48	.00
116 TEMP CERT NON-CONTRIBUTE	202,147.17	.00	27,239.95	42,581.34	159,565.83	21.06	.00
132 CERTIFIED TERMINATION BEN	250,000.00	.00	6,322.41	36,322.41	213,677.59	14.53	.00
141 NONCERT REGULAR SAL/WAGES	30,904,419.80	.00	6,311,985.54	10,747,219.92	20,157,199.88	34.78	.00
142 NONCERT TEMP SALARY/WAGES	461,653.71	.00	23,313.69	40,185.27	421,468.44	8.70	.00
143 NONCERT SUPPL SALARY/WAGE	63,229.31	.00	14,274.12	36,496.42	26,732.89	57.72	.00
144 NONCERT OVERTIME SAL/WAGE	1,678,643.17	.00	159,297.66	246,681.84	1,431,961.33	14.70	.00
146 NONCERT TEMP NON-CONTRIBU	122,800.00	.00	.00	.00	122,800.00	.00	.00
162 NONCERT TERMINATE BENEFIT	250,000.00	.00	66,196.47	171,390.69	78,609.31	68.56	.00
172 STUDENT WORKERS	252,341.32	.00	112,573.89	174,809.64	77,531.68	69.28	.00
Object 1XX Total	143,906,019.81	.00	31,169,527.08	54,943,251.09	88,962,768.72	38.18	.00
211 STRS-EMPLOYER'S SHARE	16,372,421.93	.00	2,404,008.46	4,861,112.71	11,511,309.22	29.69	.00
221 SERS-EMPLOYER'S SHARE	4,999,034.50	.00	1,252,203.31	2,374,546.63	2,624,487.87	47.50	.00
241 CERT MEDICAL/HOSPITAL	21,598,387.82	.00	3,804,772.06	7,608,765.07	13,989,622.75	35.23	.00
242 CERT LIFE INSURANCE	20,579.56	.00	1,674.33	1,295.34	19,284.22	6.29	.00
244 CERT VISION INSURANCE	133,767.87	.00	17,763.66	35,521.54	98,246.33	26.55	.00
249 CERT OTHER INSURANCE BENF	1,481,897.74	.00	91,965.25	346,406.32	1,135,491.42	23.38	.00
251 NONCERT MEDICAL/HOSPITAL	6,486,836.52	.00	1,615,775.53	3,248,327.38	3,238,509.14	50.08	.00
252 NONCERT LIFE INSURANCE	6,192.14	.00	1,616.08	1,216.41	4,975.73	19.64	.00
254 NONCERT VISION INSURANCE	40,175.60	.00	9,284.47	18,561.71	21,613.89	46.20	.00
259 NONCERT OTHER INSUR BENEF	453,283.52	.00	12,283.26	75,823.87	377,459.65	16.73	.00
261 CERTIFIED WORKERS COMP	1,703,749.01	110,661.00	46,633.75	399,306.26	1,992,394.27	16.94	6,986.00
262 NONCERT WORKERS COMP	660,550.96	142,356.52	28,873.68	55,130.07	573,324.51	13.21	142,356.52
281 CERT UNEMPLOYMENT INSUR	6,062,554.07	52,000.00	126,968.78	150,963.92	5,859,590.15	3.35	4,000.00
282 NONCERT UNEMPLOY INSUR	798,834.75	.00	59,300.96	59,298.98	739,535.77	7.42	.00
291 CERT OTHER RETIRE/INSUR	4,302,060.00	.00	211,260.62	4,122,284.72	179,775.28	95.82	5,925.00
Object 2XX Total	65,120,325.99	305,017.52	9,533,369.34	22,449,688.27	42,365,620.20	34.94	159,267.52
411 INSTRUCTION SERVICES	2,695,038.98	40,099.00	122,420.00	122,420.00	2,532,519.98	6.03	128,019.00
412 INSTRUCTIONAL IMPROVEMENT	20,087.67	1.62	6,000.00	9,927.60	10,158.45	49.43	9,944.22
413 HEALTH SERVICES	387,908.89	152,125.39	4,983.50	4,983.50	230,800.00	40.50	72,108.89
414 STAFF SERVICES	1,096.00	.00	.00	.00	1,096.00	.00	.00
415 MANAGEMENT SERVICES	160,216.44	7,567.87	228.00	228.00	152,420.57	4.87	7,795.87
416 DATA PROCESSING SERVICES	317,416.69	99,166.70	.00	43,749.99	174,500.00	45.02	142,916.69
417 STATISTICAL SERVICES	295,445.98	74,550.55	5,706.50	9,292.79	211,602.64	28.38	44,279.28
418 PROFESSIONAL/LEGAL SVCS	4,164,574.79	3,123,435.91	181,208.23	260,958.28	780,180.60	81.27	1,916,396.09
419 OTHER PROF/TECH SERVICES	12,973,494.82	3,341,643.33	406,131.95	729,772.85	8,902,078.64	31.38	2,028,855.94
422 GARBAGE REMOVAL/CLEANING	172,325.00	.00	24,948.31	24,948.31	147,376.69	14.48	.00
423 REPAIRS/MAINTENANCE SVCS	2,922,042.44	994,871.33	98,567.35	206,090.65	1,721,080.46	41.10	990,420.54
425 RENTALS	2,784,648.02	479,448.56	20,401.90	66,485.87	2,238,713.59	19.61	321,643.47
431 CERTIFIED TRAVEL REIMB	102,975.27	737.25	2,309.62	6,692.82	95,545.20	7.22	737.25
432 CERT MEETING EXPENSE	139,342.83	10,085.12	7,119.66	23,785.59	105,472.12	24.31	11,396.66
433 NONCERT TRAVEL REIMBURSE	148,858.48	908.80	4,829.90	9,963.90	137,985.78	7.30	908.80
434 NONCERT MEETING EXPENSE	85,474.60	9,250.35	3,876.61	5,866.76	70,357.49	17.69	10,270.35
441 TELEPHONE SERVICE	1,652,041.06	1,364,685.19	53,618.34	122,153.38	165,202.49	90.00	747,550.06
443 POSTAGE	371,751.73	5,324.04	5,674.41	6,194.89	360,232.80	3.10	2,448.85

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
445 MAIL/MESSENGER SERVICE	152,191.07	121,504.42	73.88	3,158.88	27,527.77	81.91	51,789.42
446 ADVERTISING	128,793.55	27,630.64	11,099.25	11,223.25	89,939.66	30.17	4,683.55
451 ELECTRICITY	7,510,000.00	.00	342,977.08	1,022,062.28	6,487,937.72	13.61	.00
452 WATER AND SEWAGE	1,584,244.00	.00	109,476.41	249,782.54	1,334,461.46	15.77	.00
453 GAS	3,486,772.79	.00	37,393.63	88,647.06	3,398,125.73	2.54	.00
459 DISTR COPIER PROGRAM	935,764.94	722,726.54	5,285.50	22,773.20	190,265.20	79.67	158,089.74
461 PRINTING AND BINDING	256,620.96	71,386.99	8,744.51	11,767.64	173,466.33	32.40	35,821.66
462 CONTRACTED FOOD SERVICES	314,236.91	8,631.04	6,369.94	10,129.29	295,476.58	5.97	6,828.91
469 OTHER CRAFT/TRADE SVCS	4,000.00	650.00	.00	.00	3,350.00	16.25	.00
471 TUITION PAID-OTHER OH DIS	3,200,000.00	.00	43,451.61	48,011.25	3,151,988.75	1.50	.00
474 EXCESS COSTS	4,700,000.00	.00	.00	2,973.65	4,697,026.35	.06	.00
475 SPEC ED-IN DISTRICT-PYMNT	18,512,277.48	12,277.48	851,888.61	858,755.79	17,641,244.21	4.71	12,277.48
477 OPEN ENROLLMNT-IN DISTRIC	3,500,000.00	.00	279,192.34	562,448.46	2,937,551.54	16.07	.00
478 COMMUNITY SCHL-INDISTRICT	125,200,000.00	.00	9,617,470.41	19,299,208.78	105,900,791.22	15.41	.00
479 OTHER TUITION PAYMENTS	15,031,093.68	33,238.56	1,202,446.78	2,324,638.87	12,673,216.25	15.69	31,093.68
481 STU TRANSP-OTHER OH DISTR	8,575,266.02	3,594,454.09	1,118,383.78	1,748,256.96	3,232,554.97	62.30	128,050.02
483 STU TRANSP-OTHER SOURCES	84,301.00	.00	3,210.50	3,210.50	81,090.50	3.81	5,301.00
489 OTHER PUPIL TRANSP SRVCS	2,329,924.51	29,441.18	20,182.67	20,289.23	2,289,194.10	2.13	223,229.50
499 Other Purchased Services	5,302.60	1,580.30	542.30	542.30	3,180.00	40.03	837.60
Object 4XX Total	224,905,529.20	14,327,422.25	14,606,213.48	27,941,395.11	182,636,711.84	18.79	7,093,694.52
511 INSTRUCTIONAL SUPPLIES	1,714,791.76	222,622.47	83,203.70	105,228.86	1,386,940.43	19.12	767,138.44
512 OFFICE SUPPLIES	774,927.37	169,018.38	50,317.56	71,486.37	534,422.62	31.04	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	98,759.24	899.43	141.03	3,088.71	94,771.10	4.04	3,597.24
516 SOFTWARE MATERIALS	14,679.46	14,679.46	.00	.00	.00	100.00	14,679.46
519 OTHER GENERAL SUPPLIES	175,708.64	55,430.71	28,564.38	36,248.90	84,029.03	52.18	85,876.67
521 NEW TEXTBOOKS	3,363,218.73	910,764.48	1,264,066.40	1,391,291.77	1,061,162.48	68.45	151,071.23
524 SUPPLEMENTAL TEXTBOOKS	544,447.72	381,319.20	34,595.68	36,466.58	126,661.94	76.74	414,432.57
529 OTHER TEXTBOOKS	12,148.13	1,148.13	295.21	590.42	10,409.58	14.31	1,148.13
531 NEW LIBRARY BOOKS	234,201.03	45,239.73	3,903.81	5,353.01	183,608.29	21.60	47,704.03
541 NEWSPAPERS	4,322.00	39.00	123.94	123.94	4,159.06	3.77	39.00
542 PERIODICALS	53,710.41	7,422.62	593.08	800.29	45,487.50	15.31	7,867.57
543 DVDS,CDS AND VIDEOS	62,669.17	9,248.52	186.88	186.88	53,233.77	15.06	9,423.17
569 OTHER	58,622.93	10,037.11	3,121.58	4,838.96	43,746.86	25.38	6,033.99
570 SUP/MATL OPER/MAINT/REPAI	1,232,537.73	376,303.76	92,014.16	121,870.20	734,363.77	40.42	444,037.73
571 LAND	259,316.00	114,009.79	12,172.00	30,499.62	114,806.59	55.73	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	477,429.12	205,112.46	440,332.69	1,200,942.50	43.32	88,639.96
582 FUEL	2,006,038.95	1,601,242.47	204,796.48	255,900.78	148,895.70	92.58	6,038.95
Object 5XX Total	12,732,426.05	4,398,476.85	1,983,208.35	2,504,307.98	5,829,641.22	54.21	2,340,781.07
640 CAPITAL EQUIPMENT	326,677.95	244,895.78	69,720.27	81,710.18	71.99	99.98	343,960.69
644 TECHNICAL EQUIPMENT	647,195.67	37,269.14	30,774.82	49,291.34	560,635.19	13.37	36,559.83
645 CAPITALIZED EQUIPMENT	322,200.54	3,325.00	147,262.29	147,262.29	171,613.25	46.74	150,587.29
650 VEHICLES	287,045.10	230.00	232,400.60	281,629.10	5,186.00	98.19	281,859.10
Object 6XX Total	1,583,119.26	285,719.92	480,157.98	559,892.91	737,506.43	53.41	812,966.91
740 REPLACEMENT EQUIPMENT	761.40	761.40	.00	.00	.00	100.00	761.40

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
Object 7XX Total	761.40	761.40	.00	.00	.00	100.00	761.40
814 LOANS - ENERGY CONSERVATN	896,306.61	.00	452,080.14	452,080.14	444,226.47	50.44	.00
821 SERIAL BONDS	117,482.76	.00	117,482.76	117,482.76	.00	100.00	.00
824 LOANS ENERGY CONS-EXP INT	223,211.39	.00	.00	.00	223,211.39	.00	.00
841 MEMBERSHIP-PROF ORGAN	134,771.41	6,176.71	4,529.26	49,674.26	78,920.44	41.44	47,851.71
843 CHARGES FOR AUDIT EXAMS	162,032.21	12,677.01	6,500.00	6,500.00	142,855.20	11.84	19,177.01
845 CNTY AUDITOR/TREAS FEES	2,472,000.00	.00	.00	44,913.44	2,427,086.56	1.82	.00
847 DELINQUENT LAND TAXES	2,575,000.00	.00	.00	101,421.45	2,473,578.55	3.94	.00
848 BANK CHARGES	103,479.27	479.27	3,829.13	10,465.50	92,534.50	10.58	479.27
849 OTHER DUES & FEES	8,698.09	3,594.09	360.00	360.00	4,744.00	45.46	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	32,750.00	32,750.00	3,318.00	91.65	3,680.00
853 FIDELITY BOND PREMIUMS	7,231.78	7,231.78	.00	.00	.00	100.00	7,231.78
855 FIRE & EXTENDED COVG INS	1,051,977.00	527,131.00	488,033.00	488,033.00	36,813.00	96.50	452,214.00
856 Benefits & Claims	95,182.48	85,182.48	10,000.00	10,000.00	.00	100.00	95,182.48
869 OTHER JUDGEMENTS	19,325.00	325.00	.00	.00	19,000.00	1.68	325.00
882 AWARDS/PRIZES FOR COMPETE	148,628.44	20,864.60	5,745.64	7,514.59	120,249.25	19.09	26,664.44
889 OTHER AWARDS & PRIZES	23,788.03	1,236.15	990.63	3,421.13	19,130.75	19.58	4,657.28
890 OTHER MISC EXPENDITURES	14,123.95	.00	1,859.75	4,316.05	9,807.90	30.56	.00
Object 8XX Total	8,818,928.42	668,578.09	1,124,160.31	1,328,932.32	6,821,418.01	22.65	661,417.06
910 TRANSFERS	7,000,000.00	.00	1,793.00	.00	7,000,000.00	.00	.00
Object 9XX Total	7,000,000.00	.00	1,793.00	.00	7,000,000.00	.00	.00
Report Total	464,067,110.13	19,985,976.03	58,898,429.54	109,727,467.68	334,353,666.42	27.95	11,068,888.48

CLEVELAND MUNICIPAL SCHOOL DISTRICT														EXHIBIT B
FUND LEDGER SUMMARY														
AUGUST '13														
As Of Date:														
9/11/2012	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 AUGUST '13	CASH BALANCE AUGUST '13	
GENERAL	001	41,800,448.07	11,068,888.48	30,731,559.59	73,807,675.49	127,755,599.14	58,898,429.54	109,727,467.68	0.00	109,727,467.68	19,985,976.03	39,842,603.50	59,828,579.53	
General		41,800,448.07	11,068,888.48	30,731,559.59	73,807,675.49	127,755,599.14	58,898,429.54	109,727,467.68	0.00	109,727,467.68	19,985,976.03	39,842,603.50	59,828,579.53	
FOOD SERVICES	006	(832,160.07)	96,286.74	(928,446.81)	29,279.60	2,587,473.37	1,114,845.74	1,869,341.83	0.00	1,869,341.83	261,534.81	(375,563.34)	(114,028.53)	
SPECIAL TRUST	007	19,455,946.97	520,931.91	18,935,015.06	961,798.68	1,132,615.58	177,068.06	796,217.67	0.00	796,217.67	557,091.47	19,235,253.41	19,792,344.88	
PUBLIC SCHOOL SUPPORT	018	353,451.07	68,451.58	284,999.49	2,637.54	3,648.08	2,709.05	9,509.54	0.00	9,509.54	62,987.42	284,602.19	347,589.61	
OTHER GRANT	019	106,393.34	0.00	106,393.34	0.00	0.00	240,316.02	427,669.04	0.00	427,669.04	0.00	(321,275.70)	(321,275.70)	
CLASSROOM FACILITIES MTN	034	29,682,566.38	458,812.32	29,223,754.06	675,856.98	980,375.03	41,467.34	84,385.16	0.00	84,385.16	472,090.71	30,106,465.54	30,578,556.25	
ATHLETIC FUND	300	153,019.58	39,962.28	113,057.30	1,075.54	3,206.54	620.00	5,161.90	0.00	5,161.90	43,793.83	107,270.39	151,064.22	
AUXILIARY SVCS (NPSS)	401	1,990,444.03	1,011,159.63	979,284.40	1,684,152.33	1,684,250.07	407,913.09	823,581.16	0.00	823,581.16	628,062.56	2,223,050.38	2,851,112.94	
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	0.00	1,466.40	17,800.61	30,309.74	0.00	30,309.74	2,844.91	11,695.27	14,540.18	
DATA COMMUNICATIONS/BLDGS	451	431,533.22	143,195.44	288,337.78	0.00	0.00	79,503.31	87,963.10	0.00	87,963.10	242,432.34	101,137.78	343,570.12	
SCHOOL NET PROF DEVELOP	452	681.01	641.10	39.91	0.00	0.00	415.00	415.00	0.00	415.00	226.10	39.91	266.01	
VOCATIONAL EDUC ENHANCE	461	1,000.00	0.00	1,000.00	1,664.00	10,630.56	6,544.20	6,739.20	0.00	6,739.20	0.00	4,891.36	4,891.36	
ALTERNATIVE SCHOOLS	463	(15,663.30)	4,000.00	(19,663.30)	0.00	76,666.62	18,103.44	31,127.52	0.00	31,127.52	0.00	29,875.80	29,875.80	
MISC STATE GRANTS	499	1,021,637.08	44,745.30	976,891.78	0.00	0.00	3,483.64	14,340.48	0.00	14,340.48	30,373.02	976,923.58	1,007,296.60	
RACE TO THE TOP (ARRA)	506	225,741.19	194,965.87	30,775.32	277,872.18	604,572.18	1,903,000.67	2,073,752.47	0.00	2,073,752.47	1,896,673.31	(3,140,112.41)	(1,243,439.10)	
TITLE VI-B SPECIAL ED	516	450,314.02	429,718.07	20,595.95	2,258,035.69	3,371,081.03	1,415,098.95	2,476,456.26	0.00	2,476,456.26	1,174,003.89	1,174,003.89	1,344,938.79	
CARL D PERKINS VOC ED ACT	524	(171,400.21)	302,604.99	(474,005.20)	228,656.49	826,294.72	575,435.56	710,093.97	0.00	710,093.97	17,764.72	(72,964.18)	(55,199.46)	
TITLE II TECHNOLOGY	533	(396,037.24)	27,438.47	(423,475.71)	0.00	423,578.08	0.00	27,403.89	0.00	27,403.89	0.00	136.95	136.95	
TITLE I - SI SUBSIDY A	536	(629,074.81)	0.00	(629,074.81)	178,899.42	509,056.95	(401,165.52)	36,994.32	0.00	36,994.32	0.00	(157,012.18)	(157,012.18)	
TITLE I - SI SUBSIDY G	537	(72,334.84)	836,354.17	(908,689.01)	950,759.55	2,395,097.29	608,875.13	1,339,581.20	0.00	1,339,581.20	6,169.71	977,011.54	983,181.25	
BILINGUAL EDUCATION PROG	551	67,562.55	1,651.95	65,910.60	63,045.39	124,012.84	92,541.37	128,191.79	0.00	128,191.79	75,972.80	(12,589.20)	63,383.60	
TRANSITION FOR REFUGEE	571	(96,770.47)	0.00	(96,770.47)	5,164.59	18,724.22	62,659.80	62,659.80	0.00	62,659.80	0.00	(140,706.05)	(140,706.05)	
TITLE 1	572	5,539,651.28	580,752.00	4,958,899.28	3,968,013.61	7,670,742.25	3,787,674.64	6,460,753.61	0.00	6,460,753.61	944,210.68	5,805,429.24	6,749,639.92	
EHA PSCHL HAND GRANTS	587	(29,221.98)	3,724.05	(32,946.03)	0.00	62,213.08	36,845.46	60,064.65	0.00	60,064.65	0.00	(27,073.55)	(27,073.55)	
TITLE II-A	590	10,181.51	0.00	10,181.51	0.00	0.00	834,396.75	1,585,047.70	0.00	1,585,047.70	0.00	(1,574,866.19)	(1,574,866.19)	
MISC FEDERAL GRANTS	599	531,879.90	121,054.05	410,825.85	83,416.91	153,600.86	50,729.40	162,554.20	0.00	162,554.20	33,148.00	489,778.56	522,926.56	
Special Revenue		57,861,794.09	4,887,734.72	52,974,059.37	11,370,328.50	22,639,305.75	11,076,881.71	19,310,315.20	0.00	19,310,315.20	5,458,868.79	55,731,915.85	61,190,784.64	
BOND RETIREMENT	002	26,360,639.12	0.00	26,360,639.12	9,193,627.60	13,377,405.71	0.00	15,337.50	0.00	15,337.50	0.00	39,722,707.33	39,722,707.33	
Debt Service		26,360,639.12	0.00	26,360,639.12	9,193,627.60	13,377,405.71	0.00	15,337.50	0.00	15,337.50	0.00	39,722,707.33	39,722,707.33	
PERMANENT IMPROVEMENT	003	22,627,009.52	14,151,078.86	8,475,930.66	(23,027.99)	(14,830.05)	2,498,535.09	3,533,552.42	0.00	3,533,552.42	9,569,551.99	9,509,075.06	19,078,627.05	
BUILDING	004	151,485.93	151,485.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	151,485.93	0.00	151,485.93	
CLASSROOM FACILITIES	010	120,196,765.08	68,182,984.56	52,013,780.52	11,069.09	1,809,570.71	2,969,166.46	4,806,826.88	0.00	4,806,826.88	67,026,595.11	50,172,913.80	117,199,508.91	
Capital Projects		142,975,260.53	82,485,549.35	60,489,711.18	(11,958.90)	1,794,740.66	5,467,701.55	8,340,379.30	0.00	8,340,379.30	76,747,633.03	59,681,988.86	136,429,621.89	
LIABILITY SELF-INSURANCE	023	2,550,849.00	82,308.86	2,468,540.14	0.00	0.00	14,391.78	15,069.28	0.00	15,069.28	388,517.00	2,147,262.72	2,535,779.72	
EMPLOYEE BENEFITS SLF-INS	024	7,734,183.59	72,512.25	7,661,671.34	4,969,797.14	9,918,318.95	5,643,625.37	11,506,354.56	0.00	11,506,354.56	71,732.25	6,074,415.73	6,146,147.98	
Self Insurance		10,285,032.59	154,821.11	10,130,211.48	4,969,797.14	9,918,318.95	5,658,017.15	11,521,423.84	0.00	11,521,423.84	460,249.25	8,221,678.45	8,681,927.70	
DISTRICT AGENCY	022	1,763,152.40	0.00	1,763,152.40	3,064.00	3,064.00	0.00	0.00	(2,629,084.54)	(2,629,084.54)	0.00	4,392,236.94	4,392,236.94	
STUDENT MANAGED ACTIVITY	200	528,292.63	138,598.43	389,694.20	1,034.73	1,073.73	5,809.69	25,962.17	0.00	25,962.17	115,128.20	388,275.99	503,404.19	
Agency		2,291,445.03	138,598.43	2,152,846.60	4,098.73	4,137.73	5,809.69	25,962.17	(2,629,084.54)	(2,603,122.37)	115,128.20	4,780,512.93	4,895,641.13	
Report Total		281,574,619.43	98,735,592.09	182,839,027.34	99,333,568.56	175,489,507.94	81,106,839.64	148,940,885.69	(2,629,084.54)	146,311,801.15	102,767,855.30	207,981,406.92	310,749,262.22	