



CLEVELAND
METROPOLITAN
SCHOOL DISTRICT
Vision to Victory

**FY 2012-2013
FINANCIAL STATUS REPORT
AS OF
September 30, 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–SEPTEMBER 30, 2012 FINANCIAL STATUS REPORT

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of September 30, 2012. The total revenues forecasted in the May five year forecast were \$611,197,081. 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	\$0	\$0
State Foundation	34,982,801	34,982,800	34,982,799	0	0	0
State Property Allocation	0	0	0	0	0	0
Other	1,347,864	756,292	3,024,134	0	0	0
Total Revenues	53,947,924	73,807,675	47,267,848	0	0	0
Expenditures:						
Salaries	23,773,724	31,169,527	20,365,570	0	0	0
Benefits	12,916,319	9,533,369	7,312,344	0	0	0
Purchase Services	13,335,182	14,606,214	18,434,338	0	0	0
Materials and Supplies	521,100	1,983,208	1,533,606	0	0	0
Capital Outlay	79,735	480,158	45,000	0	0	0
Other Objects	202,978	1,125,954	2,388,816	0	0	0
Total Expenditures	50,829,038	58,898,430	50,079,674	0	0	0
Net Change in Cash	3,118,886	14,909,245	(2,811,826)	0	0	0

	January	February	March	April	May	June	Total
Revenues:							
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$64,946,757
State Foundation	0	0	0	0	0	0	104,948,400
State Property Allocation	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	5,128,290
Total Revenues	0	0	0	0	0	0	175,023,447
Expenditures:							
Salaries	0	0	0	0	0	0	75,308,821
Benefits	0	0	0	0	0	0	29,762,032
Purchase Services	0	0	0	0	0	0	46,375,734
Materials and Supplies	0	0	0	0	0	0	4,037,914
Capital Outlay	0	0	0	0	0	0	604,893
Other Objects	0	0	0	0	0	0	3,717,748
Total Expenditures	0	0	0	0	0	0	159,807,142
Net Change in Cash	0	0	0	0	0	0	15,216,305

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REVENUE

The Cleveland Municipal School District is forecasting **\$611,197,081** in revenue within the General Funds in the 2012-2013 fiscal year as shown on figure 1. As of **September 30, 2012** the District has received revenue in the amount of \$175,023,447. The District will need to collect another \$436,173,634 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	\$63,932,488 (a)	(\$80,968,512)
Personal Property Tax	0	1,014,269 (a)	1,014,269
State Foundation	413,889,023	104,948,400 (b)	(308,940,623)
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	103,623 (c)	(347,377)
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	4,684,326 (c)	(12,846,174)
<i>Total Revenues</i>	<u>\$611,197,081</u>	<u>\$175,023,447</u>	<u>(\$436,173,634)</u>
	ON TARGET		
	AT RISK		

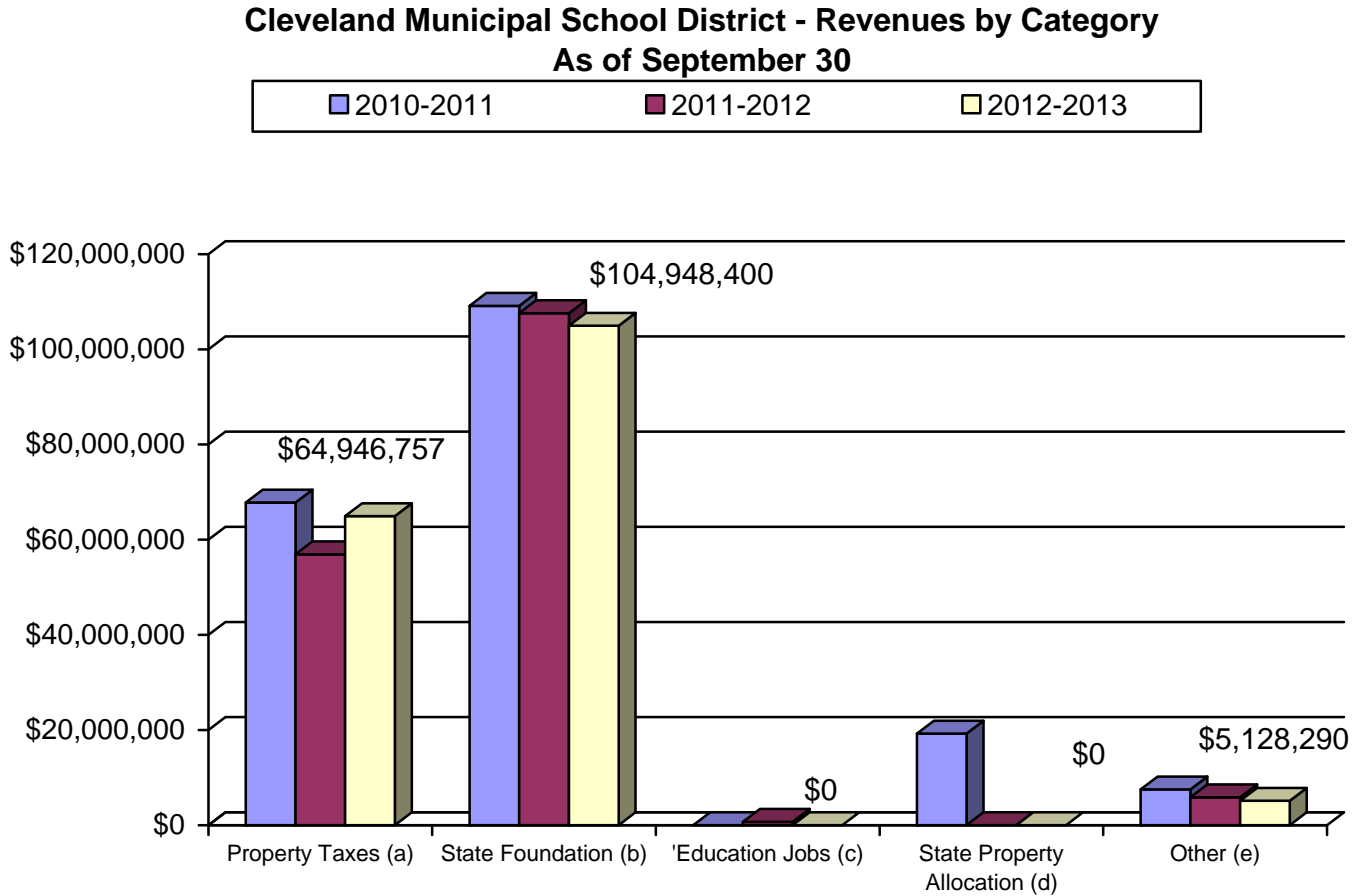
- (a) The District received \$144,110,638 in general property taxes in FY12 and is forecasting \$144,901,000 in FY13. Through September 30, the District has received \$63,932,488 in general property taxes. Collections are trending on target at this point.
- (b) The District will receive state funding 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.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2012–SEPTEMBER 30, 2012 FINANCIAL STATUS REPORT

Figure 2 compares revenue sources to the prior two years as of September 30. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2



CLEVELAND MUNICIPAL SCHOOL DISTRICT

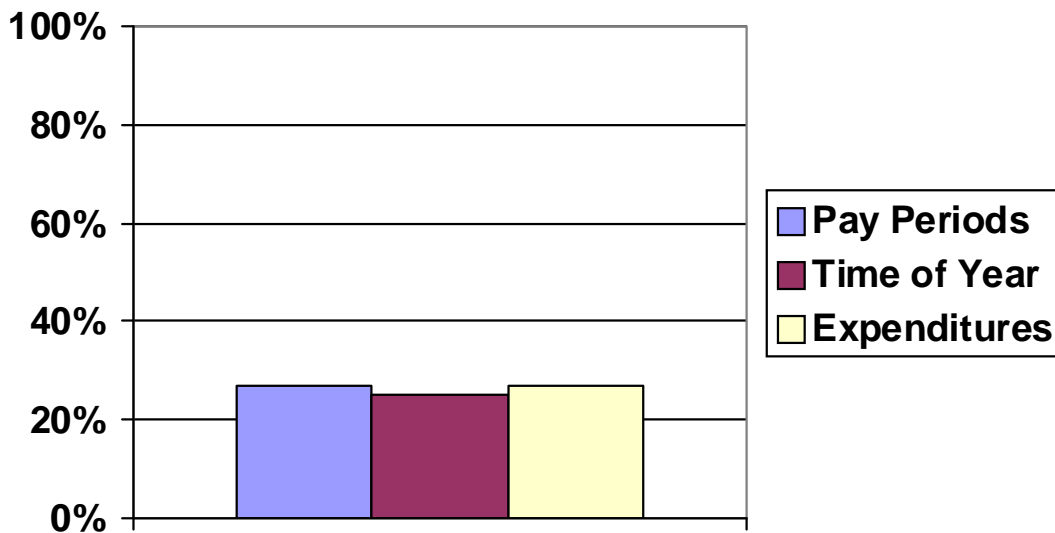
JULY 1, 2012–SEPTEMBER 30, 2012 FINANCIAL STATUS REPORT

EXPENDITURES

The fiscal year 2013 adopted General Fund budget for the District is \$641.9 million. This budget, coupled with carryover encumbrances of \$11.1 million, resulted in a \$653.0 million General Funds appropriation for FY 2013. The following information is a financial update of the status of this appropriation through September 30, 2012.

Through September 30, 2012 the District has expended \$159.8 million and has outstanding encumbrances of \$15.6 million. This total of \$175.4 million reflects 26.86% 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 three months or 25.00% of the fiscal year has passed. Secondly, seven of twenty-six (7/26), or 26.92% of the total pay periods have passed. Figure 1 illustrates these points.

Figure 3



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

CLEVELAND MUNICIPAL SCHOOL DISTRICT

JULY 1, 2012–SEPTEMBER 30, 2012 FINANCIAL STATUS REPORT

Figure 4

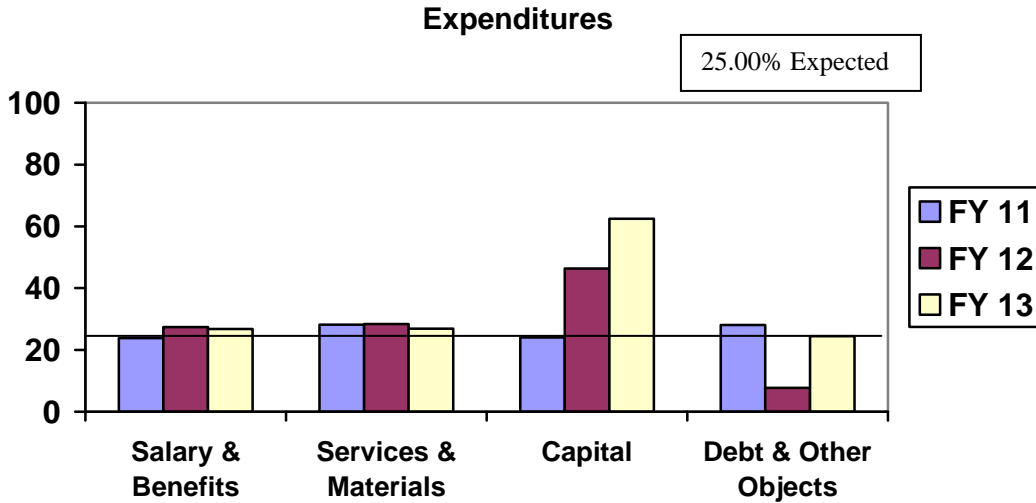
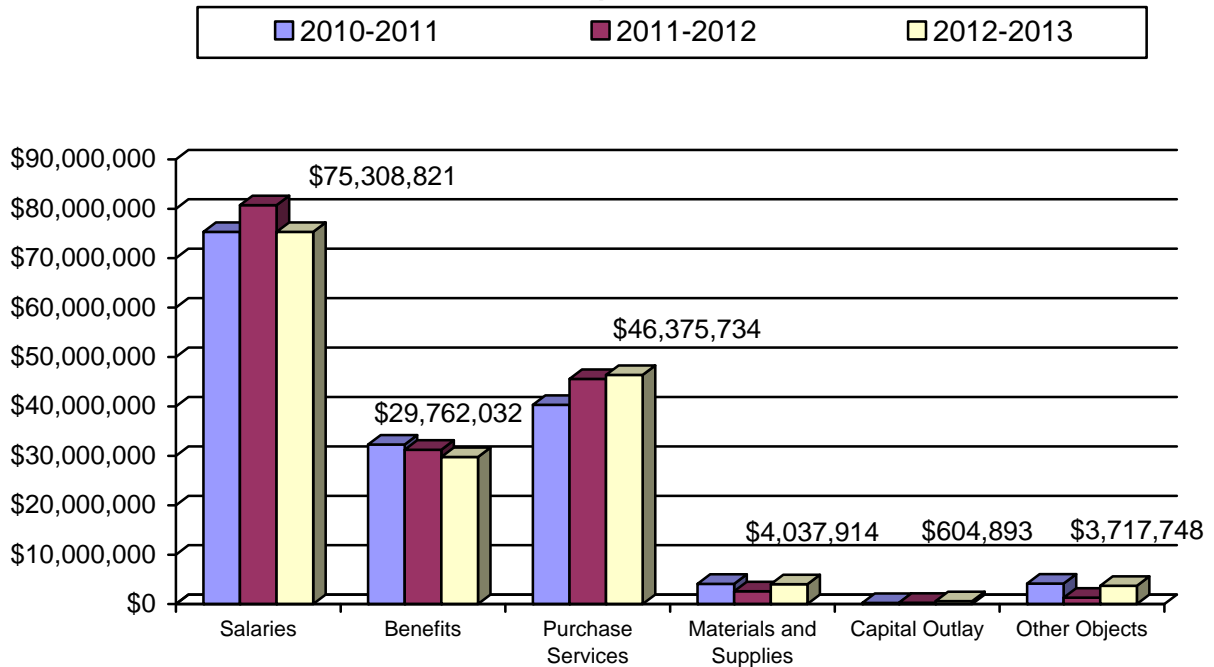


Figure 5

**Cleveland Municipal School District - Expenditures by Category
As of September 30**



CLEVELAND MUNICIPAL SCHOOL DISTRICT

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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 \$10.2 million in September which compares favorably with the \$10.4 million average in August.

The current year Purchased Services and Materials categories indicate a 26.91% encumbrance/expenditure level for September. 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 .25% of the total General Fund budget, indicates a 62.46% encumbrance/expenditure level for September. 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 September 30, 2012. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.

CLEVELAND MUNICIPAL SCHOOL DISTRICT

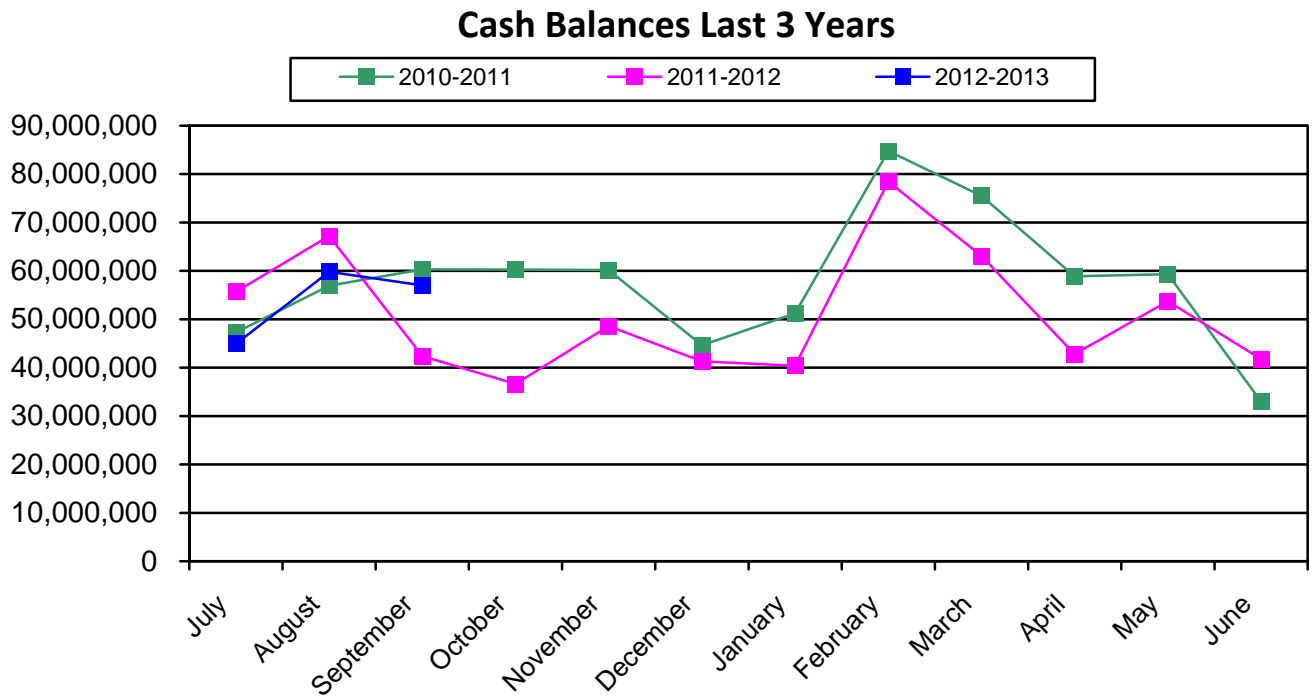
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CASH BALANCES

The cash balance as of September 30, 2012 is \$57,012,659. The unencumbered balance as of September 30, 2012 is \$41,433,469. See Figure 6 for details.

Figure 6

	FY 2013
Beginning Cash Balance	\$41,780,334
Total Revenues	175,023,447
Total Expenses	159,807,142
Revenue over Expenses	15,216,305
Total Payables	16,020
Ending Cash Balance	57,012,659
Encumbrances/Reserves	15,579,190
Unencumbered Balance	<u>\$41,433,469</u>



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

EXHIBIT A

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
111 REGULAR CERT-SALARY/WAGES	193,619,396.71	.00	14,751,298.14	57,269,932.37	136,349,464.34	29.58	.00
112 TEMP CERT-SALARY/WAGES	8,505,755.57	.00	684,983.01	778,781.01	7,726,974.56	9.16	.00
113 SUPPL CERT-SALARY/WAGES	5,104,227.83	.00	230,467.89	1,065,599.22	4,038,628.61	20.88	.00
116 TEMP CERT NON-CONTRIBUTE	404,294.34	.00	67,156.38	109,737.72	294,556.62	27.14	.00
132 CERTIFIED TERMINATION BEN	500,000.00	.00	.00	36,322.41	463,677.59	7.26	.00
141 NONCERT REGULAR SAL/WAGES	62,759,271.50	.00	4,250,730.00	14,997,949.92	47,761,321.58	23.90	.00
142 NONCERT TEMP SALARY/WAGES	956,727.62	.00	110,482.75	150,668.02	806,059.60	15.75	.00
143 NONCERT SUPPL SALARY/WAGE	103,309.13	.00	35,582.64	913.78	102,395.35	.88	.00
144 NONCERT OVERTIME SAL/WAGE	3,447,269.64	.00	252,962.40	499,644.24	2,947,625.40	14.49	.00
146 NONCERT TEMP NON-CONTRIBU	245,600.00	.00	26,617.80	26,617.80	218,982.20	10.84	.00
162 NONCERT TERMINATE BENEFIT	500,000.00	.00	20,592.77	191,983.46	308,016.54	38.40	.00
172 STUDENT WORKERS	254,515.44	.00	5,861.38	180,671.02	73,844.42	70.99	.00
Object 1XX Total	276,400,367.78	.00	20,365,569.88	75,308,820.97	201,091,546.81	27.25	.00
211 STRS-EMPLOYER'S SHARE	30,861,788.30	.00	2,447,925.06	7,309,037.77	23,552,750.53	23.68	.00
221 SERS-EMPLOYER'S SHARE	10,148,727.15	.00	1,092,843.75	3,467,390.38	6,681,336.77	34.17	.00
241 CERT MEDICAL/HOSPITAL	43,014,482.45	.00	2,028,192.59	9,636,957.66	33,377,524.79	22.40	.00
242 CERT LIFE INSURANCE	40,985.57	.00	2,089.67	794.33	41,779.90	1.94	.00
244 CERT VISION INSURANCE	266,406.93	.00	138,618.10	174,139.64	92,267.29	65.37	.00
249 CERT OTHER INSURANCE BENF	2,764,954.72	.00	208,409.74	554,816.06	2,210,138.66	20.07	.00
251 NONCERT MEDICAL/HOSPITAL	13,178,963.05	.00	373,759.65	3,622,087.03	9,556,876.02	27.48	.00
252 NONCERT LIFE INSURANCE	12,568.58	.00	2,873.90	1,657.49	14,226.07	13.19	.00
254 NONCERT VISION INSURANCE	81,622.77	.00	17,277.96	1,283.75	80,339.02	1.57	.00
259 NONCERT OTHER INSUR BENEF	919,401.31	.00	56,005.83	131,829.70	787,571.61	14.34	.00
261 CERTIFIED WORKERS COMP	3,386,453.18	101,911.00	50,357.54	449,663.80	3,734,205.98	10.27	6,986.00
262 NONCERT WORKERS COMP	1,194,275.85	142,356.52	32,742.23	87,872.30	1,139,791.63	4.56	142,356.52
281 CERT UNEMPLOYMENT INSUR	6,062,554.07	48,000.00	626,140.92	777,104.84	5,237,449.23	13.61	4,000.00
282 NONCERT UNEMPLOY INSUR	798,834.75	.00	311,006.52	370,305.50	428,529.25	46.36	.00
291 CERT OTHER RETIRE/INSUR	4,302,060.00	.00	134,782.86	4,257,067.58	44,992.42	98.95	5,925.00
Object 2XX Total	117,034,078.68	292,267.52	7,312,343.72	29,762,031.99	86,979,779.17	25.68	159,267.52
411 INSTRUCTION SERVICES	2,641,038.98	12,371.72	4,500.01	126,920.01	2,501,747.25	5.27	128,019.00
412 INSTRUCTIONAL IMPROVEMENT	20,087.67	1.62	270.00	9,657.60	10,428.45	48.09	9,944.22
413 HEALTH SERVICES	401,793.89	151,247.39	878.00	5,861.50	244,685.00	39.10	72,108.89
414 STAFF SERVICES	1,096.00	.00	.00	.00	1,096.00	.00	.00
415 MANAGEMENT SERVICES	161,149.78	7,395.87	539.50	767.50	152,986.41	5.07	7,795.87
416 DATA PROCESSING SERVICES	337,416.69	259,583.37	14,583.33	58,333.32	19,500.00	94.22	142,916.69
417 STATISTICAL SERVICES	295,445.98	215,573.54	22,529.00	31,821.79	48,050.65	83.74	44,279.28
418 PROFESSIONAL/LEGAL SVCS	4,163,074.79	3,148,182.17	88,102.01	349,060.29	665,832.33	84.01	1,916,396.09
419 OTHER PROF/TECH SERVICES	14,102,112.18	3,125,850.03	1,930,216.21	2,659,989.06	8,316,273.09	41.03	2,028,855.94
422 GARBAGE REMOVAL/CLEANING	172,325.00	.00	2,609.18	27,557.49	144,767.51	15.99	.00
423 REPAIRS/MAINTENANCE SVCS	2,888,575.34	1,089,067.61	151,341.58	357,432.23	1,442,075.50	50.08	990,420.54
425 RENTALS	1,598,513.70	147,666.60	39,612.90	106,098.77	1,344,748.33	15.88	321,643.47
431 CERTIFIED TRAVEL REIMB	105,567.47	737.25	1,992.22	8,685.04	96,145.18	8.93	737.25
432 CERT MEETING EXPENSE	142,341.63	22,613.32	4,848.23	18,937.36	100,790.95	29.19	11,396.66
433 NONCERT TRAVEL REIMBURSE	149,058.48	2,122.20	8,353.53	18,317.43	128,618.85	13.71	908.80
434 NONCERT MEETING EXPENSE	86,482.60	11,264.65	1,207.67	7,070.43	68,147.52	21.20	10,270.35
439 OTHER TRAVEL/MTG EXPENSE	25,000.00	.00	7,752.01	7,752.01	17,247.99	31.01	.00
441 TELEPHONE SERVICE	1,521,002.85	1,229,367.54	27,237.24	149,390.62	142,244.69	90.65	747,550.06

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
443 POSTAGE	369,414.44	5,324.04	733.50	6,928.39	357,162.01	3.32	2,448.85
445 MAIL/MESSENGER SERVICE	152,691.07	113,944.42	7,560.00	10,718.88	28,027.77	81.64	51,789.42
446 ADVERTISING	140,404.55	7,630.64	20,158.70	31,381.95	101,391.96	27.79	4,683.55
451 ELECTRICITY	7,510,000.00	.00	755,758.67	1,777,820.95	5,732,179.05	23.67	.00
452 WATER AND SEWAGE	1,584,244.00	.00	234,472.16	484,254.70	1,099,989.30	30.57	.00
453 GAS	3,486,772.79	.00	52,441.38	141,088.44	3,345,684.35	4.05	.00
459 DISTR COPIER PROGRAM	935,764.94	687,130.88	35,595.66	58,368.86	190,265.20	79.67	158,089.74
461 PRINTING AND BINDING	258,664.96	56,958.58	17,458.70	29,226.34	172,480.04	33.32	35,821.66
462 CONTRACTED FOOD SERVICES	324,236.91	13,214.86	1,356.18	11,485.47	299,536.58	7.62	6,828.91
469 OTHER CRAFT/TRADE SVCS	4,000.00	2,450.00	.00	.00	1,550.00	61.25	.00
471 TUITION PAID-OTHER OH DIS	3,200,000.00	.00	273,898.72	321,909.97	2,878,090.03	10.06	.00
474 EXCESS COSTS	4,700,000.00	.00	100,771.76	103,745.41	4,596,254.59	2.21	.00
475 SPEC ED-IN DISTRICT-PYMNT	18,512,277.48	12,277.48	244,462.95	1,103,218.74	17,396,781.26	6.03	12,277.48
477 OPEN ENROLLMNT-IN DISTRICT	3,500,000.00	.00	279,192.34	841,640.80	2,658,359.20	24.05	.00
478 COMMUNITY SCHL-INDISTRICT	129,700,000.00	.00	9,585,147.30	28,884,356.08	100,815,643.92	22.27	.00
479 OTHER TUITION PAYMENTS	15,031,093.68	33,111.18	1,426,444.21	3,751,083.08	11,246,899.42	25.18	31,093.68
481 STU TRANSP-OTHER OH DISTR	8,575,266.02	662,172.64	2,997,699.82	4,745,956.78	3,167,136.60	63.07	128,050.02
483 STU TRANSP-OTHER SOURCES	84,301.00	.00	.00	3,210.50	81,090.50	3.81	5,301.00
489 OTHER PUPIL TRANSP SVCS	2,312,674.51	29,801.88	104,854.25	125,143.48	2,157,729.15	6.70	223,229.50
499 Other Purchased Services	5,302.60	1,580.30	.00	542.30	3,180.00	40.03	837.60
Object 4XX Total	229,199,191.98	11,048,641.78	18,434,338.46	46,375,733.57	171,774,816.63	25.05	7,093,694.52
511 INSTRUCTIONAL SUPPLIES	1,895,913.12	218,769.12	70,497.91	175,726.77	1,501,417.23	20.81	767,138.44
512 OFFICE SUPPLIES	776,891.76	159,457.90	44,305.96	115,792.33	501,641.53	35.43	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	99,059.24	1,072.30	575.88	3,664.59	94,322.35	4.78	3,597.24
516 SOFTWARE MATERIALS	18,084.46	18,078.19	.00	.00	6.27	99.97	14,679.46
519 OTHER GENERAL SUPPLIES	184,908.64	54,177.39	12,867.21	49,116.11	81,615.14	55.86	85,876.67
521 NEW TEXTBOOKS	3,361,118.73	584,408.81	461,865.33	1,853,157.10	923,552.82	72.52	151,071.23
524 SUPPLEMENTAL TEXTBOOKS	544,083.72	366,910.20	16,159.31	52,625.89	124,547.63	77.11	414,432.57
529 OTHER TEXTBOOKS	12,148.13	1,148.13	688.65	1,279.07	9,720.93	19.98	1,148.13
531 NEW LIBRARY BOOKS	232,293.03	46,731.22	9,657.56	15,010.57	170,551.24	26.58	47,704.03
541 NEWSPAPERS	4,322.00	123.94	.00	123.94	4,074.12	5.74	39.00
542 PERIODICALS	52,882.41	9,802.97	481.64	1,281.93	41,797.51	20.96	7,867.57
543 DVDS, CDS AND VIDEOS	61,131.17	8,364.53	2,146.11	2,332.99	50,433.65	17.50	9,423.17
569 OTHER	59,134.30	8,334.72	2,581.82	7,420.78	43,378.80	26.64	6,033.99
570 SUP/MATL OPER/MAINT/REPAI	1,232,537.73	364,737.98	61,619.25	183,489.45	684,310.30	44.48	444,037.73
571 LAND	259,316.00	105,763.56	14,783.46	45,283.08	108,269.36	58.25	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	326,050.17	645,739.87	1,086,072.56	706,581.58	66.65	88,639.96
582 FUEL	2,006,038.95	1,411,737.71	189,636.41	445,537.19	148,764.05	92.58	6,038.95
Object 5XX Total	12,922,190.17	3,687,291.31	1,533,606.37	4,037,914.35	5,196,984.51	59.78	2,340,781.07
640 CAPITAL EQUIPMENT	342,988.47	223,807.79	7,037.25	88,747.43	30,433.25	91.13	343,960.69
644 TECHNICAL EQUIPMENT	657,697.23	176,422.02	34,637.45	83,928.79	397,346.42	39.59	36,559.83
645 CAPITALIZED EQUIPMENT	322,200.54	.00	3,325.00	150,587.29	171,613.25	46.74	150,587.29
650 VEHICLES	287,045.10	230.00	.00	281,629.10	5,186.00	98.19	281,859.10
Object 6XX Total	1,609,931.34	400,459.81	44,999.70	604,892.61	604,578.92	62.45	812,966.91

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

Object Name	Total Appropriation	Outstanding Encumbrance	*-----Expenditures-----*		Available Balance	Percent Used	Carryover
			Current	YTD			
740 REPLACEMENT EQUIPMENT	761.40	761.40	.00	.00	.00	100.00	761.40
Object 7XX Total	761.40	761.40	.00	.00	.00	100.00	761.40
814 LOANS - ENERGY CONSERVATN	896,306.61	.00	.00	452,080.14	444,226.47	50.44	.00
821 SERIAL BONDS	117,482.76	.00	.00	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	135,755.41	6,430.71	8,223.40	57,897.66	71,427.04	47.39	47,851.71
843 CHARGES FOR AUDIT EXAMS	142,032.21	12,677.01	.00	6,500.00	122,855.20	13.50	19,177.01
845 CNTY AUDITOR/TREAS FEES	2,472,000.00	.00	708,128.69	753,042.13	1,718,957.87	30.46	.00
847 DELINQUENT LAND TAXES	2,575,000.00	.00	1,141,714.63	1,243,136.08	1,331,863.92	48.28	.00
848 BANK CHARGES	103,479.27	1,000.00	4,326.74	14,792.24	87,687.03	15.26	479.27
849 OTHER DUES & FEES	8,698.09	3,594.09	.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	.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	4,181.00	522,950.00	1,010,983.00	36,813.00	96.50	452,214.00
856 Benefits & Claims	95,182.48	85,182.48	.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	148,603.44	24,230.07	3,401.11	10,915.70	113,457.67	23.65	26,664.44
889 OTHER AWARDS & PRIZES	23,788.03	1,236.15	.00	3,421.13	19,130.75	19.58	4,657.28
890 OTHER MISC EXPENDITURES	13,057.28	.00	71.55	4,387.60	8,669.68	33.60	.00
Object 8XX Total	8,798,820.75	149,768.29	2,388,816.12	3,717,748.44	4,931,304.02	43.95	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	15,579,190.11	50,079,674.25	159,807,141.93	477,579,010.06	26.86	11,068,888.48

**CLEVELAND MUNICIPAL SCHOOL DISTRICT
FUND LEDGER SUMMARY
SEPTEMBER '13**

EXHIBIT B

As Of Date:

10/11/2012

FUND	USAS FUND	A		B		(A-B)		D		E		F		(E+F)		(J-H)		J	
		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.	ENCUMBRANCES	FUND BALANCE SEPTEMBER '13	CASH BALANCE SEPTEMBER '13						
GENERAL	001	41,780,333.79	11,068,888.48	30,711,445.31	47,267,847.66	175,023,446.80	50,079,674.25	159,807,141.93	(16,020.34)	159,791,121.59	15,579,190.11	41,433,468.89	57,012,659.00						
General		41,780,333.79	11,068,888.48	30,711,445.31	47,267,847.66	175,023,446.80	50,079,674.25	159,807,141.93	(16,020.34)	159,791,121.59	15,579,190.11	41,433,468.89	57,012,659.00						
FOOD SERVICES	006	(813,397.26)	96,286.74	(909,684.00)	73,562.98	2,661,036.35	1,683,784.38	3,553,126.21	0.00	3,553,126.21	336,089.91	(2,041,577.03)	(1,705,487.12)						
SPECIAL TRUST	007	19,455,946.97	520,931.91	18,935,015.06	803,586.16	1,936,201.74	135,095.25	931,312.92	0.00	931,312.92	550,269.15	19,910,566.64	20,460,835.79						
PUBLIC SCHOOL SUPPORT	018	353,451.07	68,451.58	284,999.49	11,232.00	14,880.08	7,764.84	17,274.38	0.00	17,274.38	60,961.34	290,095.43	351,056.77						
OTHER GRANT	019	106,393.34	0.00	106,393.34	300,000.00	300,000.00	182,368.72	610,037.76	0.00	610,037.76	0.00	(203,644.42)	(203,644.42)						
CLASSROOM FACILITIES MTN	034	29,682,566.38	458,812.32	29,223,754.06	(102,653.89)	877,721.14	417,713.14	502,098.30	0.00	502,098.30	710,247.73	29,347,941.49	30,058,189.22						
ATHLETIC FUND	300	153,019.58	39,962.28	113,057.30	22,330.63	25,537.17	9,462.69	14,624.59	0.00	14,624.59	46,354.04	117,578.12	163,932.16						
AUXILIARY SVCS (NPSS)	401	1,990,444.03	1,011,159.63	979,284.40	202.50	1,684,452.57	421,278.54	1,244,859.70	(162.02)	1,244,697.68	1,889,075.17	541,123.75	2,430,198.92						
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	49,523.47	50,989.87	13,041.01	43,350.75	0.00	43,350.75	1,463.68	49,558.96	51,022.64						
DATA COMMUNICATIONS/BLDGS	451	431,533.22	143,195.44	288,337.78	0.00	0.00	0.00	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	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	1,873.88	12,504.44	0.00	6,739.20	0.00	6,739.20	0.00	6,765.24	6,765.24						
ALTERNATIVE SCHOOLS	463	(15,663.30)	4,000.00	(19,663.30)	46,586.65	123,253.27	12,585.68	43,713.20	0.00	43,713.20	0.00	63,876.77	63,876.77						
MISC STATE GRANTS	499	1,021,637.08	44,745.30	976,891.78	0.00	0.00	7,653.46	21,993.94	0.00	21,993.94	31,380.73	968,262.41	999,643.14						
RACE TO THE TOP (ARRA)	506	227,092.66	194,965.87	32,126.79	1,258,708.76	1,863,280.94	380,159.72	2,453,912.19	0.00	2,453,912.19	3,546,540.21	(3,910,078.80)	(363,538.59)						
TITLE VI-B SPECIAL ED	516	450,314.02	429,718.07	20,595.95	0.00	3,371,081.03	1,633,806.85	4,110,263.11	0.00	4,110,263.11	92,556.06	(381,424.12)	(288,868.06)						
CARL D PERKINS VOC ED ACT	524	(171,400.21)	302,604.99	(474,005.20)	304,686.58	1,130,981.30	61,400.97	771,494.94	0.00	771,494.94	118,959.11	69,127.04	188,086.15						
TITLE II TECHNOLOGY	533	(396,037.24)	27,438.47	(423,475.71)	0.00	423,578.08	136.95	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)	799,056.56	1,308,113.51	(108,033.78)	(71,039.46)	0.00	(71,039.46)	0.00	750,078.16	750,078.16						
TITLE I - SI SUBSIDY G	537	(72,334.84)	836,354.17	(908,689.01)	(1,444,182.46)	950,914.83	139,607.20	1,479,188.40	0.00	1,479,188.40	137,824.42	(738,432.83)	(600,608.41)						
BILINGUAL EDUCATION PROG	551	67,562.55	1,651.95	65,910.60	18,995.77	143,008.61	45,903.21	174,095.00	0.00	174,095.00	77,528.28	(41,052.12)	36,476.16						
TRANSITION FOR REFUGEE	571	(96,770.47)	0.00	(96,770.47)	69,253.65	87,977.87	0.00	62,659.80	0.00	62,659.80	0.00	(71,452.40)	(71,452.40)						
TITLE 1	572	5,539,651.28	580,752.00	4,958,899.28	5,661,885.91	13,332,628.16	4,156,595.00	10,617,348.61	(1,870.34)	10,615,478.27	1,073,297.90	7,183,503.27	8,256,801.17						
EHA PSCHL HAND GRANTS	587	(29,221.98)	3,724.05	(32,946.03)	66,947.99	129,161.07	14,190.33	74,254.98	0.00	74,254.98	3,151.85	22,532.26	25,684.11						
TITLE II-A	590	10,181.51	0.00	10,181.51	1,952,840.00	1,952,840.00	479,409.24	2,064,456.94	0.00	2,064,456.94	0.00	(101,435.43)	(101,435.43)						
MISC FEDERAL GRANTS	599	531,879.90	121,054.05	410,825.85	42,875.54	196,476.40	24,951.29	187,505.49	0.00	187,505.49	138,378.54	402,472.27	540,850.81						
Special Revenue		57,881,908.37	4,887,734.72	52,994,173.65	9,937,312.68	32,576,618.43	9,718,874.69	29,029,189.89	(2,032.36)	29,027,157.53	9,069,294.06	52,362,075.21	61,431,369.27						
BOND RETIREMENT	002	26,360,639.12	0.00	26,360,639.12	(1,488,176.97)	11,889,228.74	355,751.94	371,089.44	0.00	371,089.44	0.00	37,878,778.42	37,878,778.42						
Debt Service		26,360,639.12	0.00	26,360,639.12	(1,488,176.97)	11,889,228.74	355,751.94	371,089.44	0.00	371,089.44	0.00	37,878,778.42	37,878,778.42						
PERMANENT IMPROVEMENT	003	22,627,009.52	14,151,078.86	8,475,930.66	22,759.45	7,929.40	4,647,936.20	8,181,488.62	0.00	8,181,488.62	5,833,582.80	8,619,867.50	14,453,450.30						
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	3,859,348.65	5,668,919.36	5,839,217.64	10,646,044.52	0.00	10,646,044.52	59,840,870.86	55,378,769.06	115,219,639.92						
Capital Projects		142,975,260.53	82,485,549.35	60,489,711.18	3,882,108.10	5,676,848.76	10,487,153.84	18,827,533.14	0.00	18,827,533.14	65,825,939.59	63,998,636.56	129,824,576.15						
LIABILITY SELF-INSURANCE	023	2,550,849.00	82,308.86	2,468,540.14	0.00	0.00	30,397.14	45,466.42	0.00	45,466.42	365,119.86	2,140,262.72	2,505,382.58						
EMPLOYEE BENEFITS SLF-INS	024	7,734,183.59	72,512.25	7,661,671.34	4,290,109.99	14,208,428.94	4,058,189.68	15,564,544.24	0.00	15,564,544.24	70,952.25	6,307,116.04	6,378,068.29						
Self Insurance		10,285,032.59	154,821.11	10,130,211.48	4,290,109.99	14,208,428.94	4,088,586.82	15,610,010.66	0.00	15,610,010.66	436,072.11	8,447,378.76	8,883,450.87						
DISTRICT AGENCY	022	1,763,152.40	0.00	1,763,152.40	0.00	0.00	0.00	0.00	(3,123,097.92)	(3,123,097.92)	0.00	4,886,250.32	4,886,250.32						
STUDENT MANAGED ACTIVITY	200	528,292.63	138,598.43	389,694.20	12,914.44	13,988.17	17,517.56	43,479.73	0.00	43,479.73	117,682.76	381,118.31	498,801.07						
Agency		2,291,445.03	138,598.43	2,152,846.60	12,914.44	13,988.17	17,517.56	43,479.73	(3,123,097.92)	(3,079,618.19)	117,682.76	5,267,368.63	5,385,051.39						
Report Total		281,574,619.43	98,735,592.09	182,839,027.34	63,902,115.90	239,388,559.84	74,747,559.10	223,688,444.79	(3,141,150.62)	220,547,294.17	91,028,178.63	209,387,706.47	300,415,885.10						