



Kevin Stockdale
Finance

Date: May 30, 2024
Subject: Status of Deficit Reduction Plan – April 2024 Report
From: Kevin Stockdale, Chief Financial Officer

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Dr. Warren G. Morgan II

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Background

On November 21, 2023, the Board of Education adopted a Five Year Forecast projecting cash deficits beginning in fiscal year 2024-2025 resulting from the expiration of federal grant funds (ARP/ESSER) provided in response to the COVID-19 pandemic. As a result, the Ohio Department of Education and Workforce (DEW) placed the district in fiscal precaution on November 29, 2023. In compliance with DEW’s fiscal precaution process, the Board of Education adopted a Deficit Reduction Plan (DRP) on February 27, 2024 that reduced planned operating expenses and provided for positive cash balances in fiscal years 2024-2025 and 2025-2026. In addition to the information provided in the monthly General Fund Financial Report and Other Financial Information, the following updates are specific to the DRP. Unless otherwise noted, savings will continue from year to year.

Deficit Reduction Plan – Fiscal Year 2023-2024

Summer Learning: The district is **on-track** to save \$10.0 million resulting from a reduction to the 2024 summer learning program. That savings is to be realized, based on the approved summer offerings, memoranda of understanding with collective bargaining partners, and budgets.

Deficit Reduction Plan – Fiscal Year 2024-2025

Central Office Reductions: The district is **on-track** to save at least \$22.7 million from various central office reductions. These savings will result from decreased personnel and non-personnel spending.

Healthcare Benefits Employer Share: The district is **on-track** to save \$10.0 million due to a lower-than-previously projected increase in employer premiums for healthcare benefits. This is possible because the fund exceeds the recommended balance. During fiscal year 2023-2024, the cash balance of the fund responsible for paying healthcare benefits improved from \$29.5 million (June) to \$37.7 million (April).

School-Directed Budgets: The district is **on-track** to save \$17.0 million because the total pool of school-directed budgets will remain flat, rather than increasing in school year 2024-2025. While the full school budgeting process has not completed, it appears that schools will work within the planned pool of resources.

Out of School Time: The district is **on-track** to save \$17.0 million by ending contracts with Out of School Time (OST) providers with the expiration of ARP/ESSER funds. The district continues to provide traditional after-school extracurricular and athletics activities. There is also ongoing work with partnering OST providers to find alternative funding sources.

1:1 Device and Internet: The district is **on-track** to save \$3.2 million by decreasing the number of planned device replacements and ongoing support for home wireless services.

School Calendar Alignment: The district is **not on-track** to save \$6.8 million by aligning academic calendars across schools. The school year 2024-2025 calendar retains extra minutes and extra days for all programs that had them in school year 2023-2024. District leadership are studying feedback to make a recommendation on calendar alignment in school year 2025-2026. These cuts have been offset with other reductions through the budget process in the May Five Year Forecast.

This information will continue to be included and updated in future monthly financial reports to the Board.



Finance Department

**General Fund Financial Report and
Other Financial Information**

For the Period of July 1, 2023 to April 30, 2024

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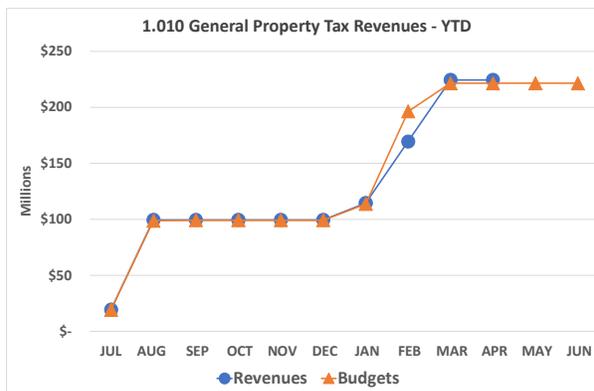
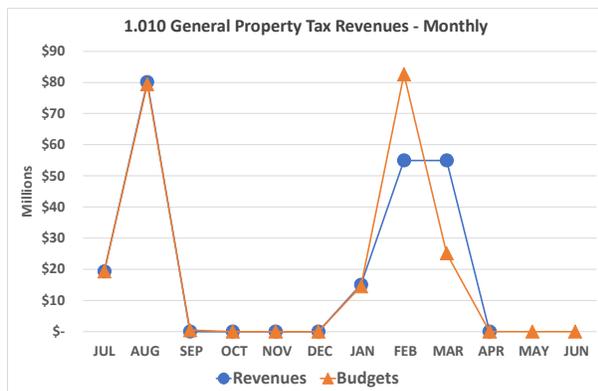
General Fund Revenues Year to Date

Planned revenues are derived from the District's Amended Certificate of Estimated Resources and temporary annual forecast, updated September 26, 2023. An analysis of each major revenue category, plan and actual, is contained herein. Monthly projections are done on a straight-line basis based on prior fiscal years. Revenue projections will be updated with the submission of the November five year forecast.

Category	Classification	YTD Actual	YTD Plan	YTD Variance	% Variance
1.010	General Property Tax (Real Estate)	\$224,363,634	\$221,369,966	\$2,993,668	1%
1.020	Tangible Personal Property Tax	43,298,224	43,408,743	-110,519	0%
1.035	Unrestricted State Grants-in-Aid	222,517,345	263,012,877	-40,495,532	-15%
1.040	Restricted State Grants-in-Aid	49,461,312	59,875,221	-10,413,909	-17%
1.050	Property Tax Allocation	8,430,489	17,003,777	-8,573,288	-50%
1.060	Other Revenues	41,297,739	50,656,219	-9,358,480	-18%
2.050	Advances-In	69,779,839	69,779,839	0	0%
2.060	All Other Financing Sources	3,550	215,000	-211,450	-98%
2.070	Total Other Financing Sources	69,783,389	69,994,839	-211,450	0%
2.080	Total Revenues and Other Financing Sources	\$659,152,132	\$725,321,642	-\$66,169,510	-9%

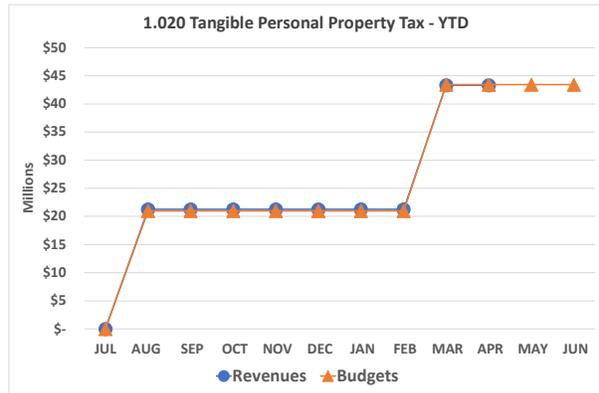
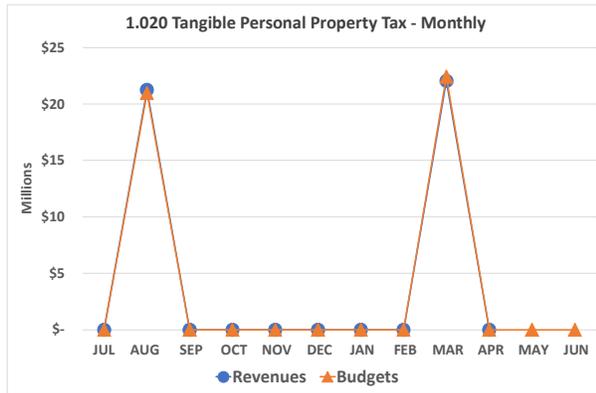
Property Taxes (1.010 & 1.020) – Property tax receipts represent 40% of planned revenues and 45% of actual YTD revenues, excluding advances. Property taxes are levied and assessed on a calendar year basis while the school district fiscal year runs July through June. First half tax collections are received by the school district in the second half of the fiscal year. Second half tax distributions occur in the first half of the following year. The District has received 101% of planned YTD revenues in these categories.

General Property Taxes (1.010) – Class I, residential and agricultural property taxes, and Class II, commercial property taxes, make up this revenue category. For tax year 2023, the Class I rate is 39.03 mills and the Class II rate is 51.93 mills.



General Fund Revenues Year to Date (Continued)

Tangible Personal Property Tax (1.020) – This revenue category is also referred to as Public Utility Personal Property Tax. This tax is levied on the assessed value of public utilities including electric, natural gas, and water, excluding municipally owned utilities. This property is taxed at the full voted tax rate, which in tax year 2023 was 76.70 mills. It is distributed twice annually, typically in August and March, by the County.

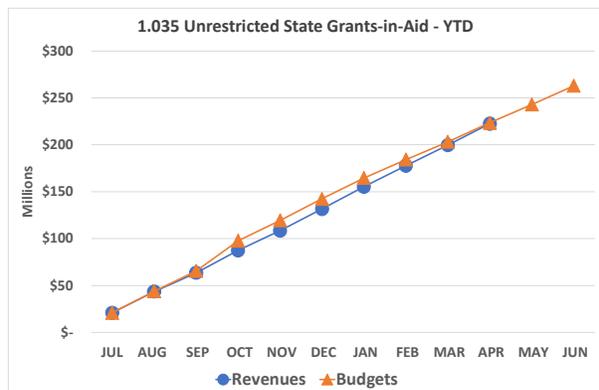
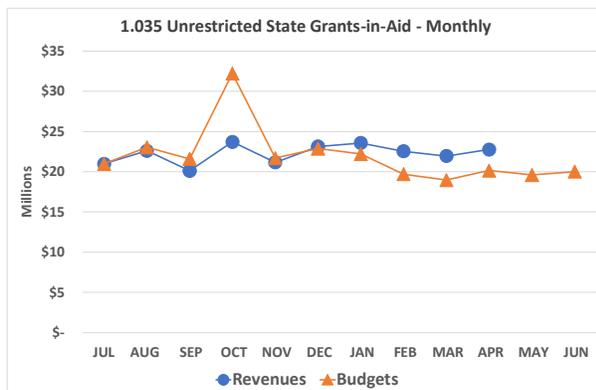


State Grants-in-Aid (1.035 & 1.040) – State aid accounts for 49% of planned revenues and 46% of actual YTD revenues, excluding advances. State aid is received through State Foundation settlements twice per month and contains both unrestricted and restricted revenue.

Beginning in FY 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that is determined by formula by the Ohio Department of Education and based on State budgets. The Base Cost is currently calculated for two years using a statewide average from historical actual data.

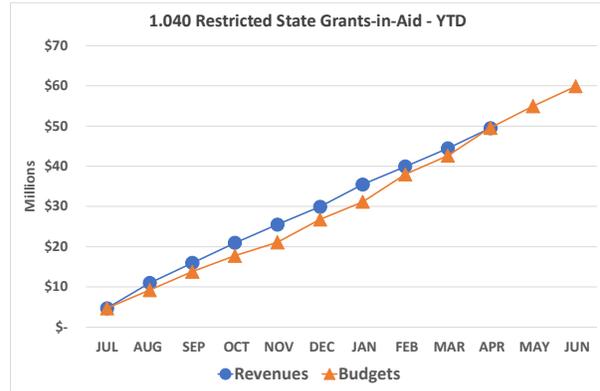
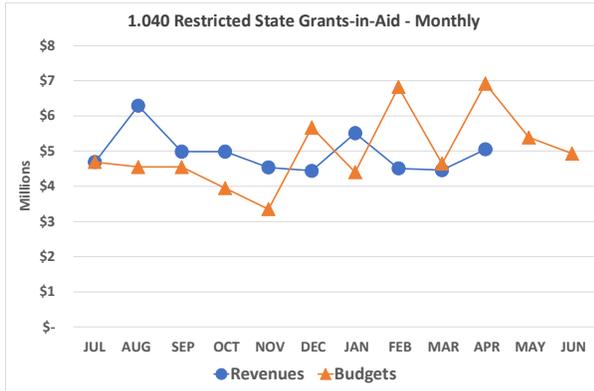
Unrestricted State Grants-in-Aid (1.035) – Unrestricted Aid is the portion of state per-pupil funding that is classified as unrestricted. For fiscal year 2024, the calculated base cost total for the school district is \$270,983,274, of which, the State's share is \$180,868,572 or \$5,533 per pupil.

With the exception of adjustments made during the school year's fall semester, this revenue is received at a steady rate throughout the fiscal year.



General Fund Revenues Year to Date (Continued)

Restricted State Grants-in-Aid (1.040) is the portion of state per pupil funding that must be classified as restricted use. This revenue category is primarily made up of Disadvantaged Pupil Impact Aid, which directs resources to economically disadvantaged students, and Student Wellness and Success, which directs resources to supporting the physical, social, emotional, and intellectual needs of students.

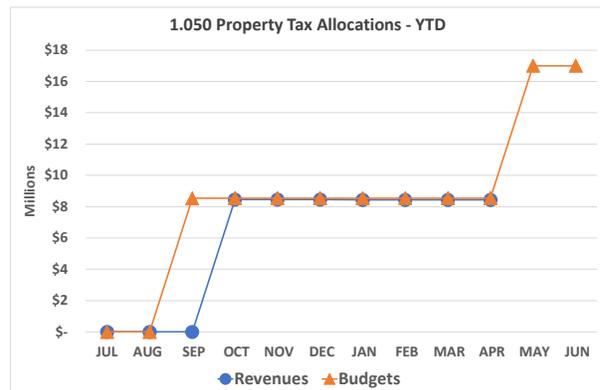
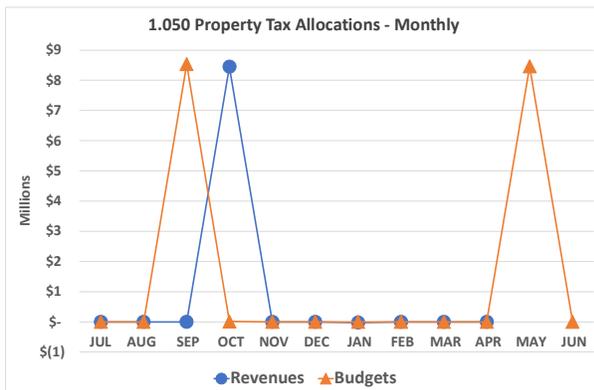


The availability of resources from these revenue categories are subject to change based on the State's future Biennial Budgets.

Property Tax Allocations (1.050) – Property tax allocation primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In fiscal year 2024, approximately 10.4% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 4.7% will be reimbursed in the form of qualifying homestead exemption credits.

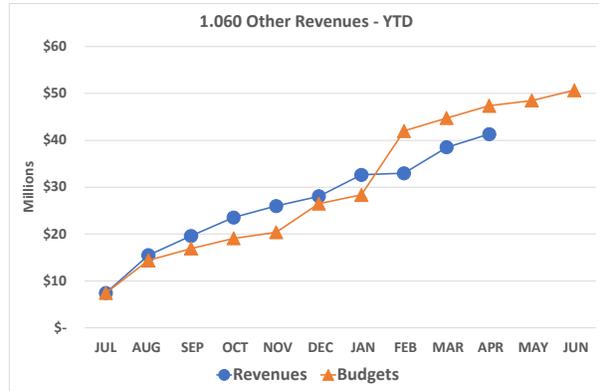
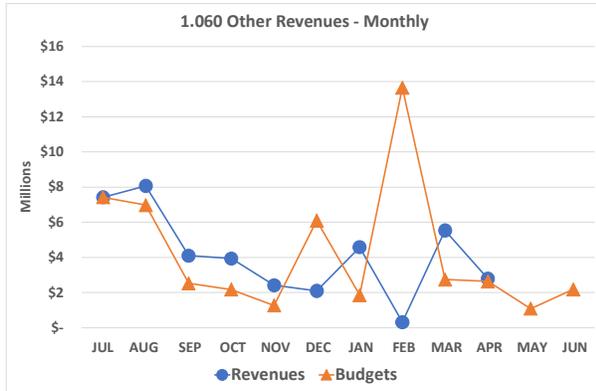
This revenue category accounts for 3% of planned revenues and 1% of actual YTD revenues, excluding advances.

Receipts for this revenue category are received on a similar schedule to property tax, with one settlement in the first half of the fiscal year, and a second settlement in the second half of the fiscal year.



General Fund Revenues Year to Date (Continued)

Other Revenues (1.060) – Revenues not previously included in other categories are included here. This category is comprised of tuition, fees, investment income, rental income, unrestricted gifts, reimbursements, and others. This revenue category accounts for 8% of planned revenues and 7% of actual YTD revenues, excluding advances. Other revenues typically have a large degree of month-to-month fluctuation due to irregular and unpredictable receipt dates. The school district's largest sources of other revenue are State Medicaid reimbursements and tuition adjustments applied to the State Foundation Formula.

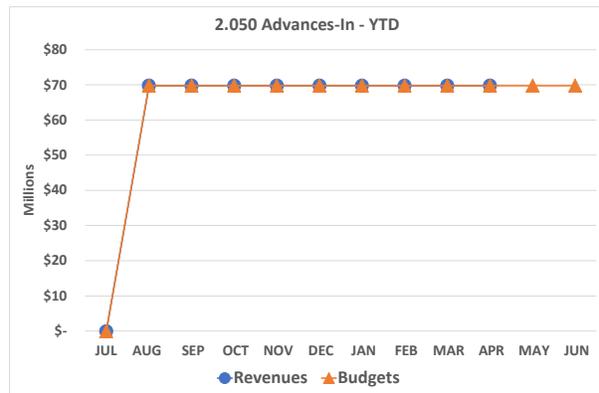
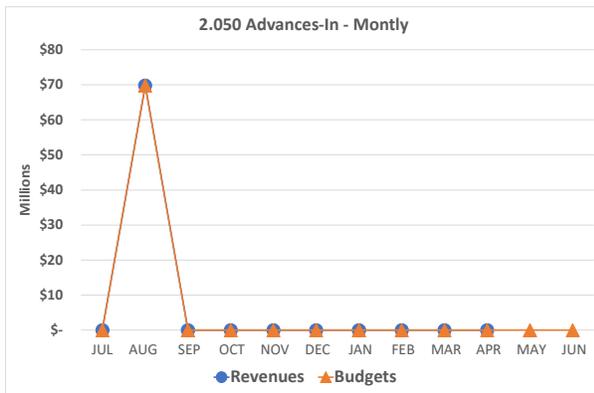


General Fund Revenues Year to Date (Continued)

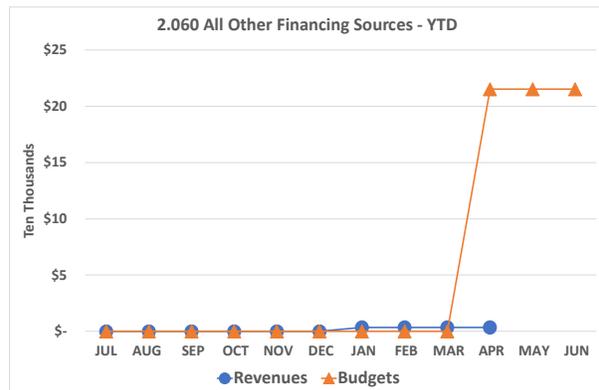
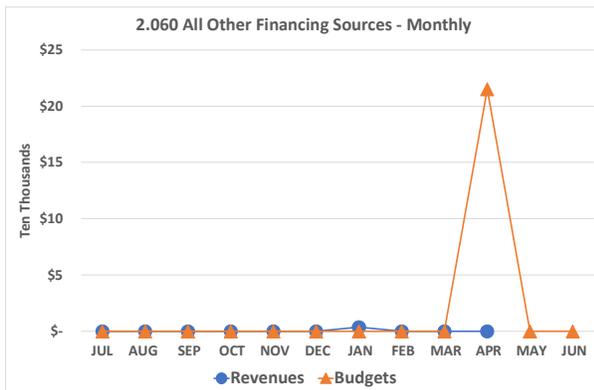
Other Financing Sources (2.070) – This includes both Advances-In (2.050) and All Other Financing Sources (2.060). While significant in total dollar amount, these revenue categories are not part of the regular revenue operations of the district.

Advances-In (2.050) – This revenue category represents the repayment of an interfund loan made to other funds, by the general fund, in the prior fiscal year. The interfund loan is due to the timing of the receipt of reimbursements in state and federal grant funds as well as to cover budgetary deficits in other funds. Interfund loans are required to be repaid within the next fiscal year. The repayment of prior year advances was as follows:

Classification	Amount
Other Local Grants	727,356
Public School Preschool	137,715
Elementary and Secondary School Emergency Relief	56,416,959
Governor’s Emergency Education Relief	1,103,013
IDEA, Part B Special Education	3,942,283
Vocational Education	490,027
Title I School Improvement Subsidy A	1,441,821
Title I School Improvement Subsidy G	682,849
Nutrition Education and Training	44,078
Title III - Limited English Proficiency	126,135
Refugee Children School Impact Act	364,207
Title IV - Student Support and Academic Enrichment	3,058,256
Miscellaneous Federal Grant Fund	1,245,138
Total Advance-In	\$69,779,839



All Other Financing Sources (2.060) – Represents financing sources that are not interfund activity. For this fiscal year, they are comprised of refunds of prior year expenditures and are not a significant source of revenue.

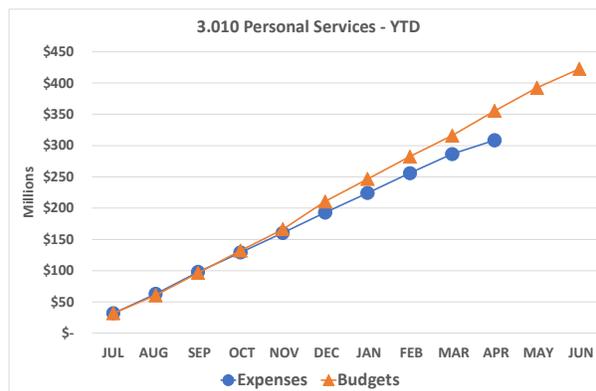
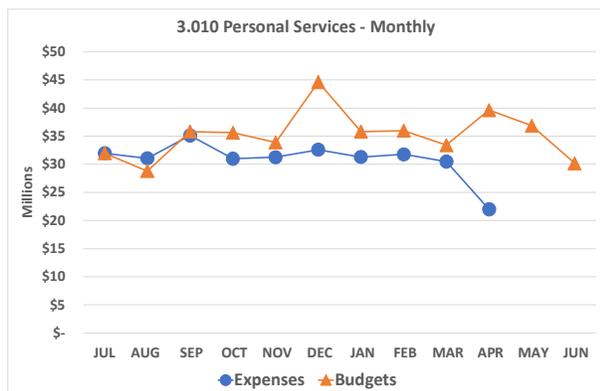


General Fund Expenditures Year to Date

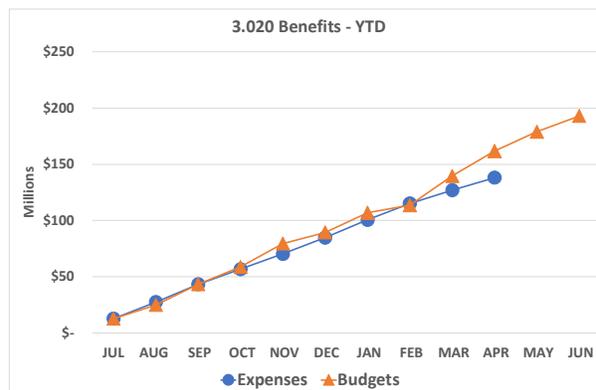
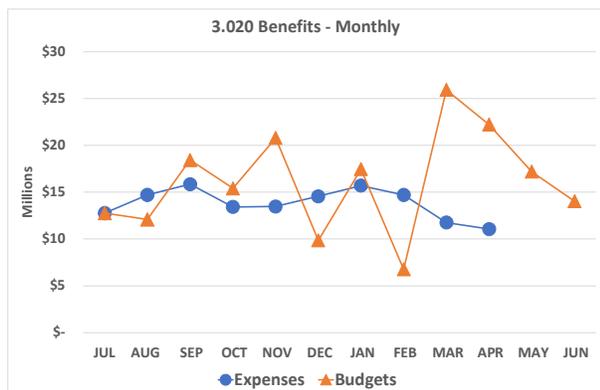
At different points throughout the year, the school district adopts an updated appropriations measure, with permanent appropriations to be adopted at the Board's September business meeting. Until then, temporary forecasted expenditures will be presented as planned amounts. The District's legal level of control is at the fund level, however management tracks expenditures at a more detailed level. An analysis of each major expenditure, planned and actual, is contained herein. Monthly projections are done on a straight-line basis based on prior fiscal years.

Object	Classification	YTD Actual	YTD Plan	YTD Variance	% Variance
3.010	Personal Services	\$308,492,049	\$422,572,192	-\$114,080,143	-27%
3.020	Benefits	138,017,098	192,960,372	-54,943,274	-28%
3.030	Purchased Services	66,333,873	72,204,857	-5,870,984	-8%
3.040	Supplies and Materials	9,593,607	16,032,957	-6,439,350	-40%
3.050	Capital Outlay	836,368	3,286,198	-2,449,830	-75%
4.300	Other	7,386,297	12,548,483	-5,162,186	-41%
5.050	TOTAL EXPENDITURES	530,659,292	719,605,059	-188,945,767	-26%
5.020	Advances-Out	0	5,000,000	-5,000,000	-100%
5.080	TOTAL EXPENDITURES AND OTHER FINANCING USES	530,659,292	724,605,059	-193,945,767	-27%
6.010	Excess/Shortfall (rev.- exp.)	\$128,492,840	\$716,583	\$127,776,257	17831%

Personal Services (3.010) – Salaries and wages represent 58% of budgeted expenditures, excluding other financing uses, and 59% of actual YTD expenditures. Salaries and wages are scheduled to increase, per negotiated agreement, at a rate of 2.00% in FY24. Actual growth, including new positions and other cost increases, is expected to be 3.71% compared to the previous year.



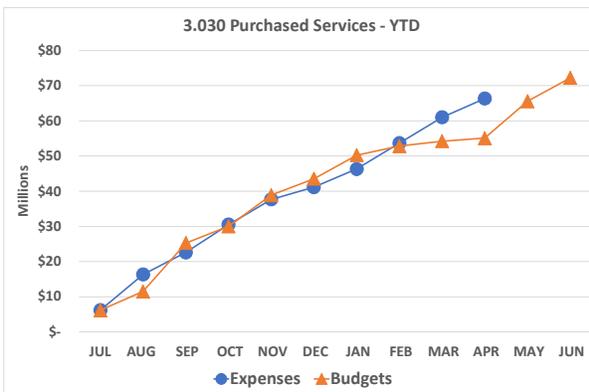
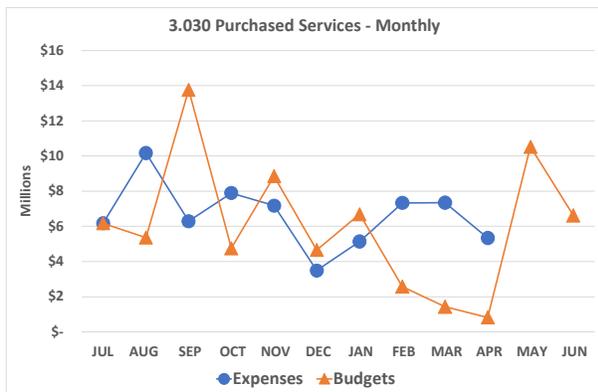
Benefits (3.020) – Includes healthcare, pension, workers' compensation, and other fringe benefits paid by the District on behalf of employees. Benefits represent 26% of budgeted and 27% of actual YTD expenditures. Benefits are expected to grow by 7.06%, as compared to the prior year. This increase is driven primarily by rising healthcare costs and personal service cost growth.



General Fund Expenditures Year to Date (Continued)

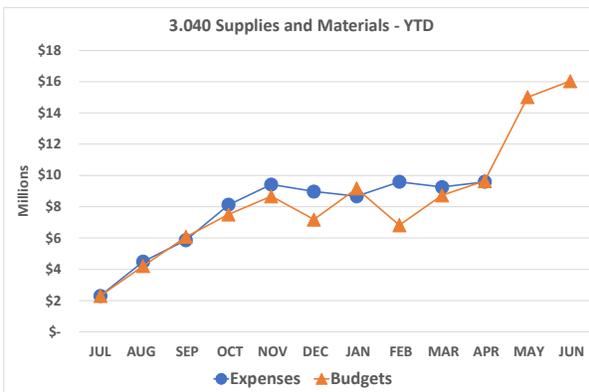
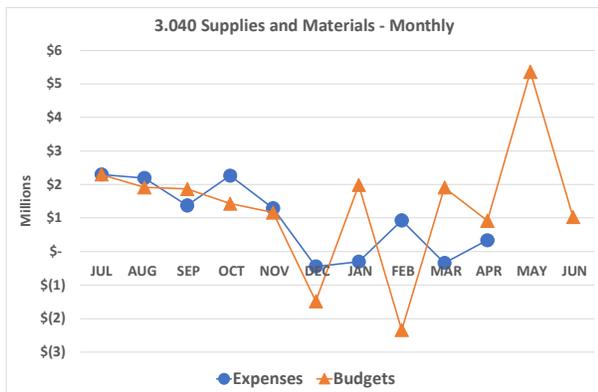
Purchased Services (3.030) – This expenditure includes contracted services, certain payments to other districts, student transportation, utilities, and certain meeting costs. This is the largest expenditure type, not related to employee costs, with 13% of total budgeted expenditures and 10% of actual YTD expenditures.

Large swings occur, typically near the beginning and end of the fiscal year in this expenditure. This is driven primarily by the renewal of annual contracts and tuition payments made to other districts.



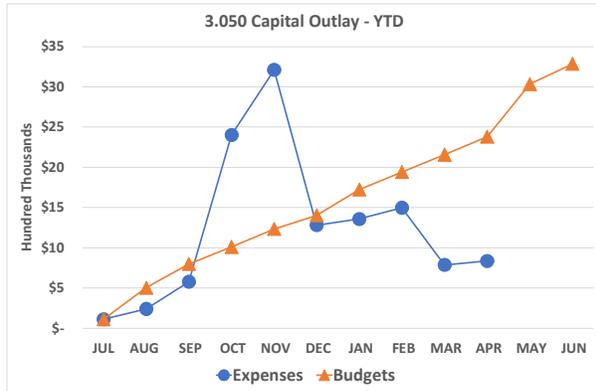
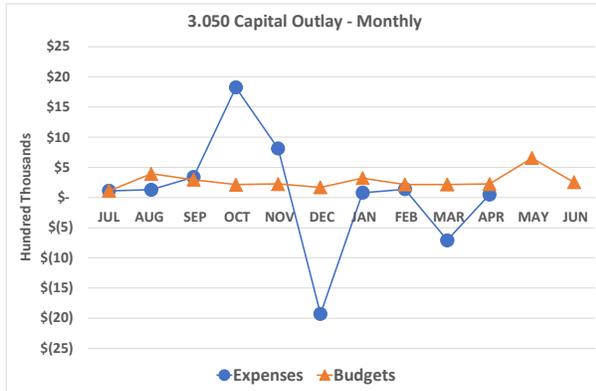
Supplies and Materials (3.040) – This includes costs incurred for classroom supplies, textbooks, library books, electronic goods, food, and maintenance supplies. This expenditure represents 2% of total budgeted expenditures and 2% of actual YTD expenditures.

This expenditure is subject to large month-to-month swings due to accounting adjustments related to purchasing card transactions.

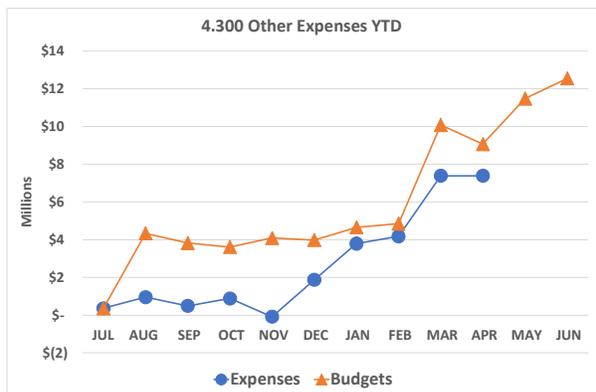
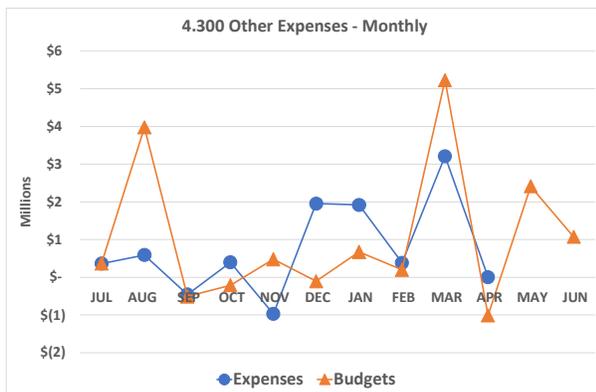


General Fund Expenditures Year to Date (Continued)

Capital Outlay (3.050) – This expenditure is the smallest within the general fund. It represents less than 1% of total expenditures. Costs included here are primarily equipment purchases. Most capital outlay costs are incurred by other funds.



Other Expenses (4.300) – This expenditure includes costs not already included in previously presented expenditures. The largest cost within this group is County auditor and treasurer fees on real property tax collection. The timing of these fees corresponds to the collection of tax revenue. This represents 0% of budgeted and 1% of actual YTD expenditures.

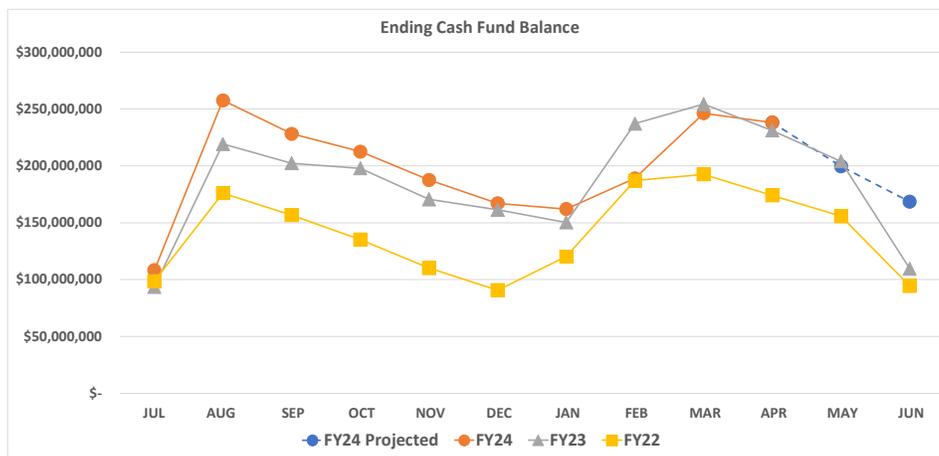


Advances Out (5.050) – This expenditure represents an interfund loan made to other funds by the general fund. The interfund loan is due to the timing of the receipt of reimbursements in state and federal grant funds as well as to cover budgetary deficits in other funds. Interfund loans are required to be repaid within the next fiscal year. This cost is typically incurred in June every fiscal year.

General Fund Cash Flow Analysis

As of April 30, 2024, the General Fund's fund cash balance is \$238,053,968 and unencumbered fund cash balance is \$210,966,146.

General Fund Cash Flow Analysis	
Beginning Fund Cash Balance, July 1	\$109,516,971
Total Revenues and Other Financing Sources	659,196,289
Total Expenditures	-530,659,292
Revenues over Expenditures	128,536,997
Ending Fund Cash Balance, April 30	238,053,968
Encumbrances	-27,087,822
Unencumbered Fund Cash Balance, April 30	\$210,966,146



OTHER FINANCIAL INFORMATION

Cash Reconciliation

All Funds Aggregated Financial Report

All Funds Aggregated Budget Report

Purchase Orders Between \$25,000 and \$50,000

Cleveland Metropolitan School District
Cash Reconciliation
April 30, 2024

Bank Statements:	
BNY Mellon (Bond Sinking Fund) - 6754	\$46,822,261
Cleveland Foundation Investment - (Get More Opportunities)	0
Fifth Third (Procurement Card Program) - 3344	252,703
JP Morgan (Self Insurance) - MetLife	252,199
Key Bank (Accounts Payable Concentration Account) - 4657	11,006,168
Key Bank (Asset Services CMSD ACE-AIM JT Venture Lien Escrow) - 2080	60,189
Key Bank (Asset Services CMSD Envirocom Alcott Lien Escrow) - 4380	100,623
Key Bank (Asset Services CMSD Envirocom Seg 5 Alcott Lien Escrow) - 1500	100,569
Key Bank (Asset Services CMSD Nusurge Alcott Project Lien Escrow) - 4400	18,120
Key Bank (Asset Services CMSD Titanium Demo Lien Escrow) - 2050	128,229
Key Bank (Food Services Acct) - 9871	827,683
Key Bank (Payroll Concentration Acct) - 9905	4,509,925
Key Bank (Student Activities Acct) - 9912	5,588,304
PNC (Construction Retainage) - 9366	2,011,247
STAR OH (Construction LFI Funds) - 6427	101,652,130
STAR OH (State 7) - 76013	41,056
STAR OH (State Funds / Operating Funds) - 1661	110,873,632
USBank (Investments / Operating Funds) - 3067	105,547,180
Total Bank Statements	\$389,792,217
Adjustments to Bank Balances:	
Keybank (AP Checking 3688 Outstanding Checks)	-\$5,587,983
Keybank (Payroll Checking 2813 Outstanding Checks)	-52,707
Keybank (Payroll Concentration EFT Outstanding)	1,088
Keybank (AP Concentration EFT Outstanding)	-3,202,963
ePay (Virtual Credit Card Funds Transferred/Returned - Net)	125,933
Total Outstanding Items	-8,716,632
ADJUSTED BANK BALANCE	\$381,075,585
Fund Cash Balances:	
001FD_L General Fund	\$238,053,968
002FD_L Bond Retirement	73,702,127
003FD_L Permanent Improvement	25,000,744
006FD_L Food Services	8,562,015
007FD_T Special Trust	2,205,329
010FD_L Classroom Facilities	54,982,952
018FD_L Public School Support	1,100,535
019FD_L Other Grants	-727,356
023FD_L Liability Self-Insurance	892,787
024FD_L Employee Benefits Self-Insurance	37,689,621
034FD_L Classroom Facilities Maintenance	7,766,004
036FD_L Partnering Community School	1,854,596

Cleveland Metropolitan School District
Cash Reconciliation
April 30, 2024

Fund Cash Balances Continued	
200FD_L Student Managed Student Activity	\$679,123
300FD_L District Managed Student Activity	152,853
401FD_A Auxiliary Services (NPSS)	1,786,795
439FD_B Public School Preschool	432,372
451FD_B Data Communications for School Buildings	80,419
461FD_L Vocational Education Enhancement	-11,567
499FD_B Miscellaneous State Grants	1,448,352
507FD_G Elementary and Secondary School Emergency Relief	-75,982,021
508FD_G Governors Emergency Education Relief	0
512FD_L School Maintenance and Operational Assistance	454,421
516FD_F IDEA, Part B, Special Education	11,062,416
524FD_O Vocational Education: Carl D. Perkins	-572,726
536FD_O Title I School Improvement Stimulus A	-1,299,895
537FD_L Title I School Improvement Stimulus G	-909,514
542FD_L Nutrition Education and Training Program A	0
551FD_O Title III, Limited English Proficiency	-44,050
571FD_O Refugee Children School Impact Act	-203,669
572FD_G Title I Disadvantaged Children/Targeted Assistance	-7,153,949
584FD_O Title IV, Part A, Student Supports	-\$665,933
587FD_L IDEA Preschool Grant for the Handicapped	-\$351
590FD_O Improving Teacher Quality	\$99,453
599FD_O Miscellaneous Federal Grants	\$5,027,571
999FD Payroll Clearing Fund	-\$4,387,839
Total Fund Cash Balances	381,075,585

Cleveland Metropolitan School District
All Funds Aggregated Financial Report
For the Period of July 1, 2023 to April 30, 2024

	Beginning Cash Balances 7/1/2023	YTD Receipts	YTD Expenditures	Ending Cash Balances 4/30/2024
001FD_L General Fund	\$109,516,971	\$659,196,289	\$530,659,292	\$238,053,968
002FD_L Bond Retirement	63,470,715	29,982,197	19,750,785	73,702,127
003FD_L Permanent Improvement	28,917,415	4,043,688	7,960,359	25,000,744
006FD_L Food Services	6,304,842	22,868,953	20,611,780	8,562,015
007FD_T Special Trust	3,019,814	4,666,272	5,480,757	2,205,329
010FD_L Classroom Facilities	49,456,822	21,572,336	16,046,206	54,982,952
018FD_L Public School Support	1,023,284	209,130	131,879	1,100,535
019FD_L Other Grants	0	0	727,356	-727,356
023FD_L Liability Self-Insurance	1,054,069	0	161,283	892,787
024FD_L Employee Benefits Self-Insurance	29,498,715	121,523,361	113,332,455	37,689,621
034FD_L Classroom Facilities Maintenance	7,147,804	2,313,597	1,695,397	7,766,004
036FD_L Partnering Community School	0	7,315,141	5,460,545	1,854,596
200FD_L Student Managed Student Activity	589,358	348,576	258,811	679,123
300FD_L District Managed Student Activity	177,312	179,713	204,172	152,853
401FD_A Auxiliary Services (NPSS)	1,869,079	4,090,251	4,172,534	1,786,795
439FD_B Public School Preschool	58,143	2,023,853	1,649,624	432,372
451FD_B Data Communications for School Buildings	76,500	3,919	0	80,419
461FD_L Vocational Education Enhancement	2,876	0	14,443	-11,567
499FD_B Miscellaneous State Grants	1,621,833	104,996	278,477	1,448,352
*507FD_G Elementary and Secondary School	45,718,610	38,544,532	160,245,163	-75,982,021
508FD_G Governors Emergency Education Relief	351,479	1,054,523	1,406,002	0
*512FD_L School Maintenance and Operational	204,682	283,538	33,799	454,421
516FD_F IDEA, Part B, Special Education	3,267,978	20,912,568	13,118,130	11,062,416
524FD_O Vocational Education: Carl D. Perkins	301,025	779,213	1,652,963	-572,726
536FD_O Title I School Improvement Stimulus A	203,358	1,465,714	2,968,967	-1,299,895
537FD_L Title I School Improvement Stimulus G	-226,665	0	682,849	-909,514
542FD_L Nutrition Education and Training Program A	2,099	48,828	50,927	0
551FD_O Title III, Limited English Proficiency	7,327	632,000	683,376	-44,050
571FD_O Refugee Children School Impact Act	215,812	171,634	591,114	-203,669
*572FD_G Title I Disadvantaged Children	6,133,463	21,996,252	35,283,663	-7,153,949
584FD_O Title IV, Part A, Student Supports	2,988,689	4,626,149	8,280,771	-665,933
587FD_L IDEA Preschool Grant for the Handicapped	686	304,202	305,238	-351
590FD_O Improving Teacher Quality	-595,049	2,190,146	1,495,644	99,453
599FD_O Miscellaneous Federal Grants	9,670,677	2,602,232	7,245,338	5,027,571
999FD Payroll Clearing Fund	2,011,368	22,057	6,421,264	-4,387,839
	\$374,061,092	\$976,075,859	\$969,061,366	\$381,075,585

*507FD_G Elementary and Secondary School Emergency Relief
*512FD_L School Maintenance and Operational Assistance
*572FD_G Title I Disadvantaged Children/Targeted Assistance

Negative ending grant balances are due to the timing of reimbursements from the State. Expenditures are made, then reimbursed afterward. When revenue is received, the funds will be made whole.

Cleveland Metropolitan School District
All Funds Aggregated Budget Report
For the Period of July 1, 2023 to April 30, 2024

	Board Appropriations 9/26/2023	Workday Appropriations	YTD Expenditures
001FD_L General Fund	\$724,605,007	\$743,041,810	\$530,659,292
002FD_L Bond Retirement	28,586,698	28,401,980	19,750,785
003FD_L Permanent Improvement	17,488,671	17,497,178	7,960,359
006FD_L Food Services	27,913,440	36,878,085	20,611,780
007FD_T Special Trust	5,036,928	10,715,560	5,480,757
010FD_L Classroom Facilities	123,412,358	123,412,358	16,046,206
018FD_L Public School Support	327,595	998,705	131,879
019FD_L Other Grants	727,356	727,356	727,356
023FD_L Liability Self-Insurance	1,054,069	1,013,851	161,283
024FD_L Employee Benefits Self-Insurance	138,307,053	130,132,648	113,332,455
034FD_L Classroom Facilities Maintenance	4,602,750	4,622,885	1,695,397
036FD_L Partnering Community School	6,200,000	6,356,673	5,460,545
200FD_L Student Managed Student Activity	604,093	1,040,007	258,811
300FD_L District Managed Student Activity	189,150	366,088	204,172
401FD_A Auxiliary Services (NPSS)	5,765,125	10,243,615	4,172,534
439FD_B Public School Preschool	2,297,793	2,513,952	1,649,624
451FD_B Data Communications for School Buildings	0	0	0
461FD_L Vocational Education Enhancement	0	8,257	14,443
499FD_B Miscellaneous State Grants	52,232	301,421	278,477
*507FD_G Elementary and Secondary School	197,916,932	130,413,692	160,245,163
508FD_G Governors Emergency Education Relief	1,408,203	305,190	1,406,002
*512FD_L School Maintenance and Operational	204,682	297,310	33,799
516FD_F IDEA, Part B, Special Education	22,990,296	20,769,247	13,118,130
524FD_O Vocational Education: Carl D. Perkins	2,884,105	2,162,195	1,652,963
536FD_O Title I School Improvement Stimulus A	4,299,245	2,841,154	2,968,967
537FD_L Title I School Improvement Stimulus G	682,849	0	682,849
542FD_L Nutrition Education and Training Program A	69,255	95	50,927
551FD_O Title III, Limited English Proficiency	1,236,495	1,205,413	683,376
571FD_O Refugee Children School Impact Act	829,133	862,374	591,114
*572FD_G Title I Disadvantaged Children	47,260,283	39,096,251	35,283,663
584FD_O Title IV, Part A, Student Supports	11,112,002	8,359,932	8,280,771
587FD_L IDEA Preschool Grant for the Handicapped	497,730	466,051	305,238
590FD_O Improving Teacher Quality	6,895,140	6,712,259	1,495,644
599FD_O Miscellaneous Federal Grants	17,226,174	15,464,458	7,245,338
999FD Payroll Clearing Fund	0	0	6,421,264
	\$1,402,682,843	\$1,347,188,048	\$969,061,366

*507FD_G Elementary and Secondary School Emergency Relief
*512FD_L School Maintenance and Operational Assistance
*572FD_G Title I Disadvantaged Children/Targeted Assistance

Variances between appropriations and workday budget are temporary, and will be adjusted by the Board's next appropriation update.

Cleveland Metropolitan School District
Purchase Orders Between \$25,000 and \$50,000
For the Period of July 1, 2023 to April 30, 2024

Supplier	Purchase Order	Document Date	Amount
American Institute of Resuscitation / AIR Child Care Training Solution	PO-10097369	4/1/2024	\$40,000
CDW Government, Inc.	PO-10097547	4/2/2024	30,384
Positive Education Program	PO-10097514	4/3/2024	36,000
Hendy Avenue Consulting	PO-10097639	4/4/2024	35,990
Nowak Tour & Travel Inc	PO-10097671	4/4/2024	37,282
CB Orange Athletic Solutions, Inc.	PO-10097760	4/5/2024	30,000
3k9 Productions LLC	PO-10097926	4/9/2024	35,000
Colonial Oil Industries, Inc.	PO-10097551	4/9/2024	25,784
Colonial Oil Industries, Inc.	PO-10097552	4/9/2024	25,767
Colonial Oil Industries, Inc.	PO-10097553	4/9/2024	25,788
Getco, Inc.	PO-10094032	4/9/2024	46,480
Vinson Group, LLC	PO-10097548	4/9/2024	31,203
Vinson Group, LLC	PO-10097550	4/9/2024	31,203
Agm Energy Services, LLC	PO-10092187	4/10/2024	40,000
Nowak Tour & Travel Inc	PO-10098181	4/11/2024	27,066
Darmisha Alphabet dba The Touch of Teeles Cleaning and Detail	PO-10098536	4/16/2024	30,000
For Payment Only: GRAINGER INDUSTRIAL	PO-10098537	4/16/2024	30,000
Frances E. Bynum	PO-10098542	4/16/2024	25,000
H2I Group, Inc.	PO-10098566	4/16/2024	29,002
Nicholas S. Tavernelli DBA Great Lakes Portables, LLC.	PO-10098543	4/16/2024	27,725
Northeast Lawn Care	PO-10098533	4/16/2024	26,300
State Industrial Products DBA State Chemical Mfg.	PO-10098539	4/16/2024	33,338
Top Designer Landscaping Llc	PO-10098540	4/16/2024	27,105
Wells And Sons LLC	PO-10098541	4/16/2024	26,300
Flock Group, Inc. DBA Flock Safety	PO-10098891	4/18/2024	34,300
Miller's Rental & Sales Co Inc	PO-10095797	4/18/2024	25,407
Harmony Heart Ohio LLC DBA Tamika Pickens Johnson	PO-10093737	4/19/2024	50,000
Houghton Mifflin Harcourt	PO-10098974	4/19/2024	25,935
Nevco Sports, LLC. DBA Lynx Systems Developers	PO-10096751	4/19/2024	27,078
Total Roofing Services, LLC	PO-10083836	4/19/2024	30,915
Dragonfly Athletics, LLC.	PO-10099403	4/23/2024	49,000
Levy Premium Foodservice Lp	PO-10099316	4/23/2024	49,000
Pisanick Partners, LLC	PO-10099364	4/23/2024	40,000
The Cleanout Kings, LLC	PO-10099271	4/23/2024	49,982
Gerow Equipment Co.	PO-10099606	4/25/2024	31,315
HB Estrada LLC	PO-10099721	4/25/2024	30,000
Lakeside Supply Co	PO-10099657	4/25/2024	26,034
Kenneth Maxwell DBA We Care The Most Transportaion	PO-10095266	4/26/2024	40,000
Martin Public Seating, LLC	PO-10099882	4/26/2024	45,652
Educational Service Center of Northeast Ohio	PO-10100054	4/29/2024	25,000

