



**Kevin Stockdale**  
Finance

Date: November 27, 2024  
Subject: Status of Deficit Reduction Plan – September 2024 Report  
From: Kevin Stockdale, Chief Financial Officer

**Chief Executive Officer**  
Dr. Warren G. Morgan II

**Board of Education**  
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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 was 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. There is now a chart of year over year Employee Benefits Self-Insurance cash balance to ease tracking progress on this measure (page 9).

**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.

**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.

### **Executive Leadership Team Wages**

At the June 25, 2024 meeting of the Board of Education, Dr. Morgan and Chair Elaqaad announced that in consideration of the district's financial condition that the CEO and his Executive Leadership Team would forgo the 4% general wage increase that many other employees would receive beginning July, 2024.

### **Additional Spending Controls**

On July 17, 2024, I announced new spending controls by email. These controls include:

- Review and approval of all service contracts through executive level management to insure alignment to priorities;
- Specific restrictions on employee travel and meeting expenses, furniture, promotional items, etc.; and
- Prioritization of using grant funds to preserve the general budget.

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, 2024 to September 30, 2024**

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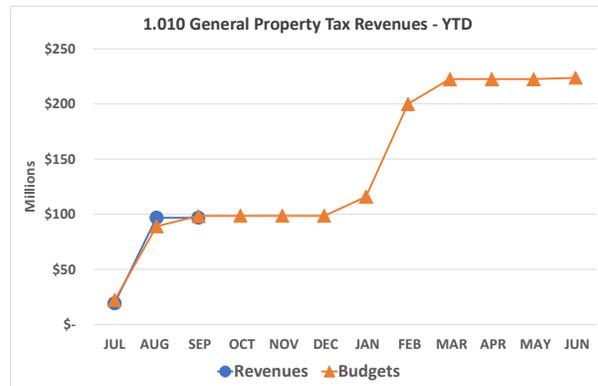
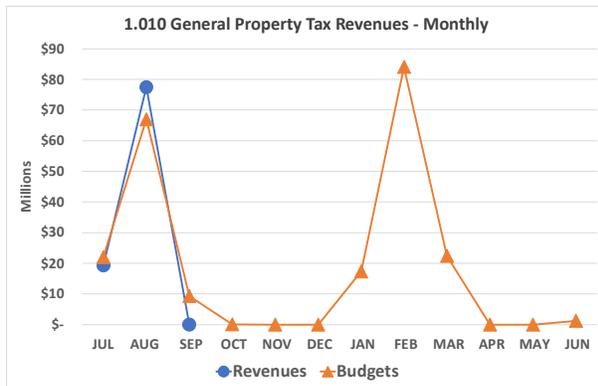
### General Fund Revenues Year to Date

Planned revenues are derived from the District's Five Year Forecast, updated in May 2024. 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	FY Budget	YTD Variance	% Variance
1.010	General Property Tax (Real Estate)	\$96,796,512	\$223,667,626	-\$126,871,114	-57%
1.020	Tangible Personal Property Tax	21,935,288	44,874,943	-22,939,655	-51%
1.035	Unrestricted State Grants-in-Aid	68,840,187	270,904,455	-202,064,268	-75%
1.040	Restricted State Grants-in-Aid	14,035,668	53,695,833	-39,660,165	-74%
1.050	Property Tax Allocation	0	17,449,460	-17,449,460	-100%
1.060	Other Revenues	19,681,145	43,221,938	-23,540,793	-54%
2.050	Advances-In	48,445,511	40,000,000	8,445,511	21%
2.060	All Other Financing Sources	40	215,000	-214,960	-100%
2.070	Total Other Financing Sources	48,445,551	40,215,000	8,230,551	20%
2.080	Total Revenues and Other Financing Sources	\$269,734,353	\$694,029,255	-\$424,294,902	-61%

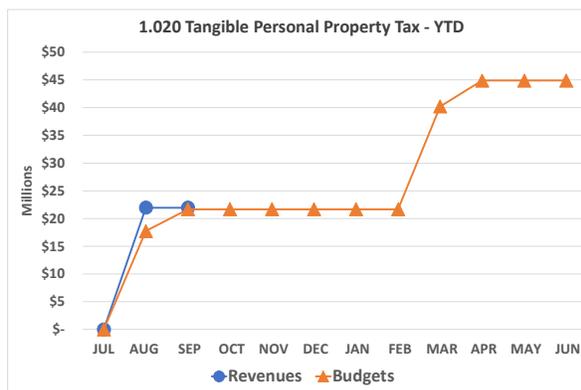
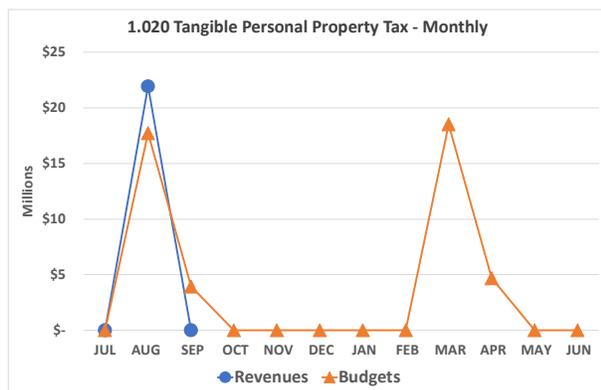
Property Taxes (1.010 & 1.020) – Property tax receipts represent 41% of planned revenues and 54% of actual YTD revenues, excluding advances. Property taxes are levied and assessed on a calendar year basis while the school district fiscal year runs July through June. First half tax collections are received 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 44% 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 2024, 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 2024 was 76.70 mills. It is distributed twice annually, typically in August and March, by the County.

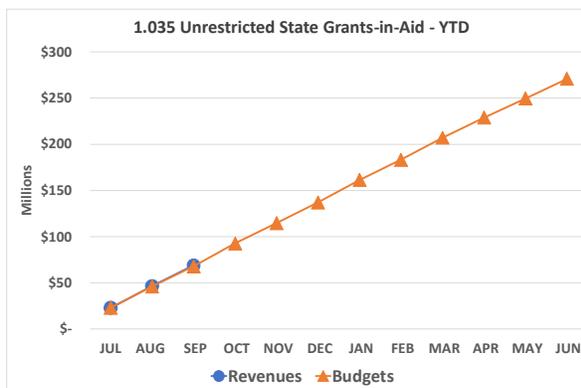
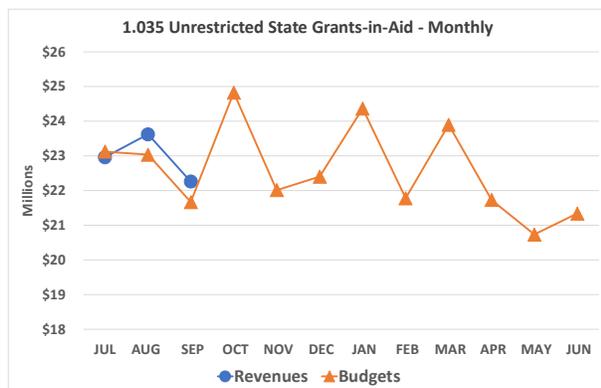


**State Grants-in-Aid (1.035 & 1.040) –** State aid accounts for 50% of planned revenues and 37% of actual YTD revenues, excluding advances. State aid is received through State Foundation settlements twice per month and contains both unrestricted and restricted revenue.

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.

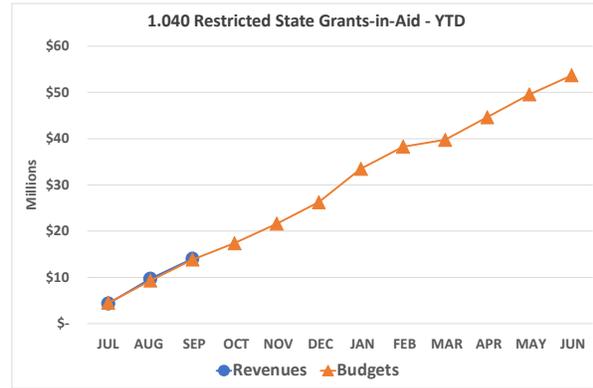
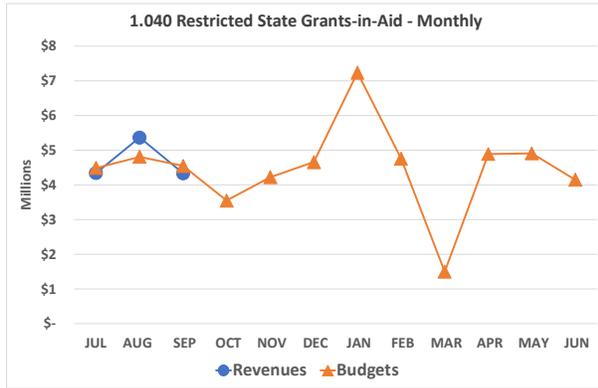
**Unrestricted State Grants-in-Aid (1.035) –** Unrestricted Aid is the portion of state per-pupil funding that is classified as unrestricted. For fiscal year 2025, the calculated base cost total for the school district is \$269,608,455, of which, the State's share is \$181,158,828 or \$5,529 per pupil.

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.

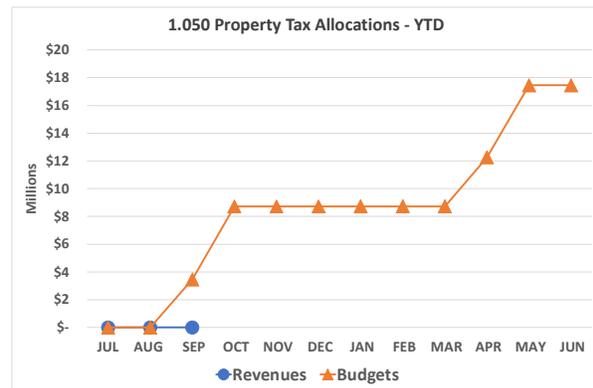
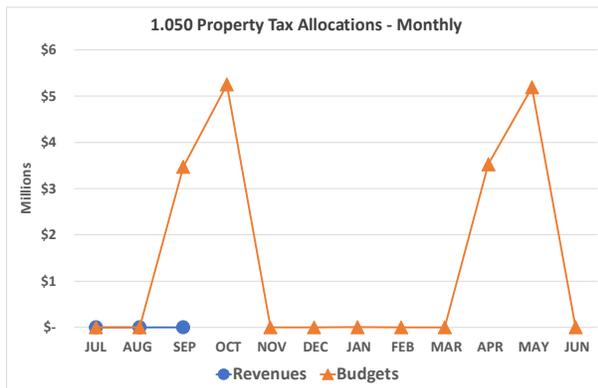


The availability of resources from these revenue categories are subject to change based on the State's future Biennial Budgets.

**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 2025, 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.

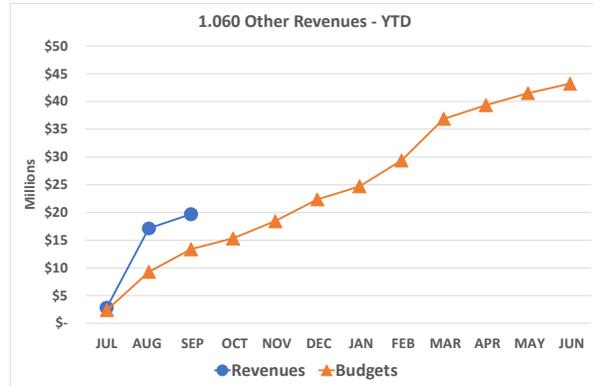
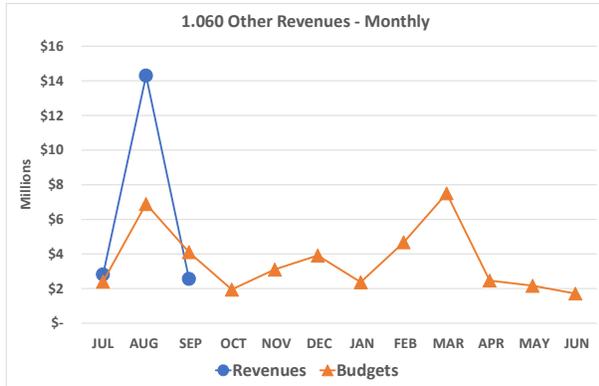
This revenue category accounts for 3% of planned revenues and 0% of actual YTD revenues, excluding advances.

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 7% of planned revenues and 9% 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.

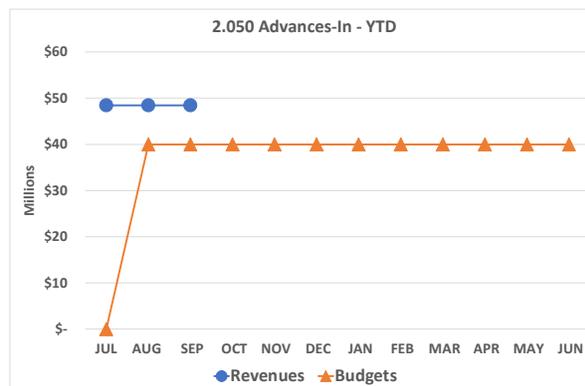
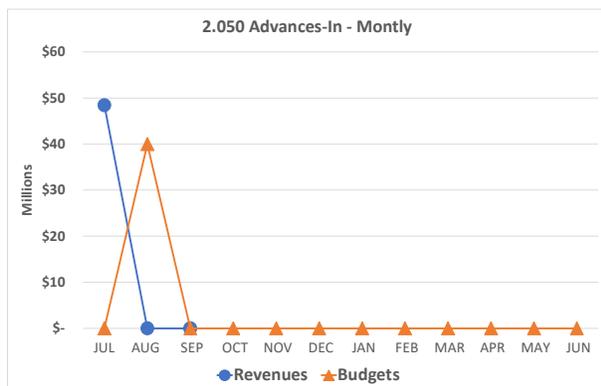


### General Fund Revenues Year to Date (Continued)

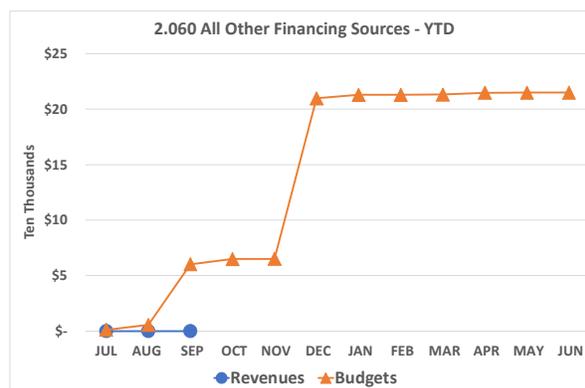
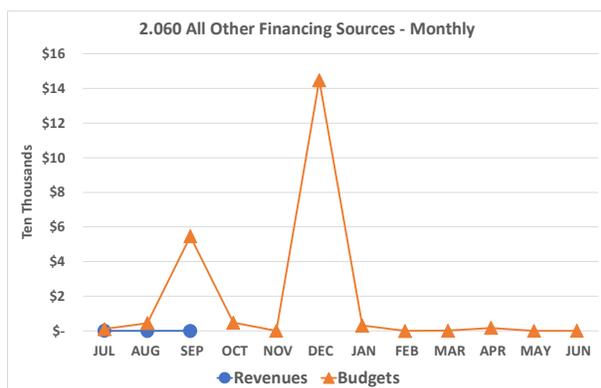
**Other Financing Sources (2.070)** – This includes both Advances-In (2.050) and All Other Financing Sources (2.060). While significant in total dollar amount, these revenue categories are not part of the regular revenue operations of the district.

**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
Classroom Facilities	\$7,601,102
Other Local Grants	727,356
Public School Preschool	444,915
Vocational Education Enhancement	19,098
Elementary and Secondary School Emergency Relief	29,923,709
Vocational Education	397,942
Title I School Improvement Subsidy A	1,340,933
Title III - Limited English Proficiency	434,680
Refugee Children School Impact Act	289,310
Title IV - Student Support and Academic Enrichment	2,596,883
Miscellaneous Federal Grants	4,669,581
<b>Total Advance-In</b>	<b>\$48,445,511</b>



**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.

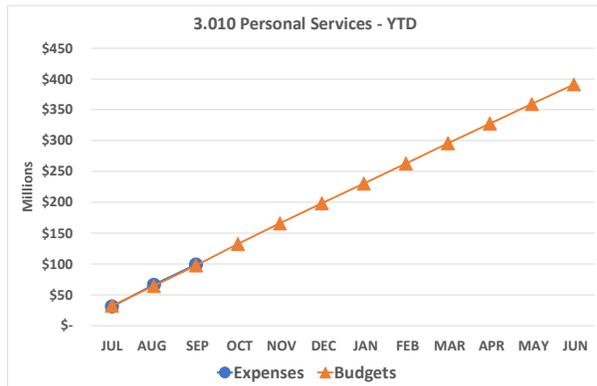
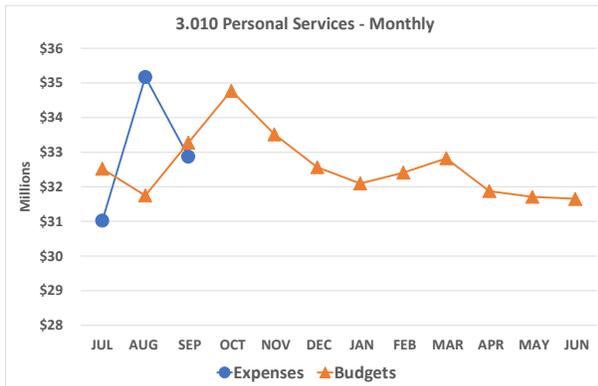


## General Fund Expenditures Year to Date

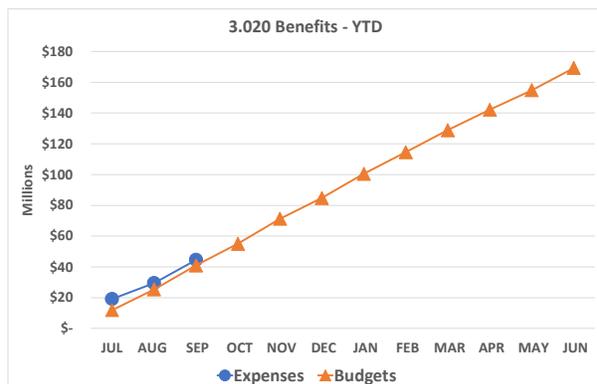
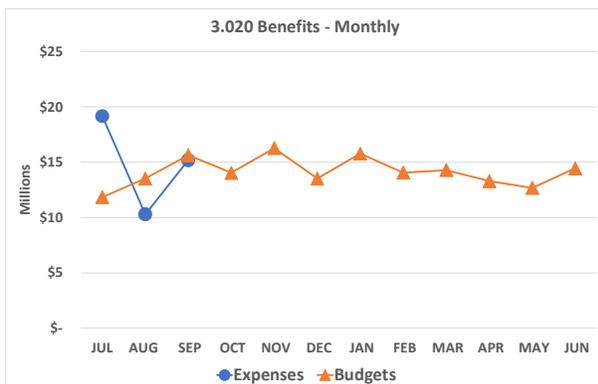
At different points throughout the year, the school district adopts a Five Year Forecast, with a final update adopted at the Board's May business meeting. The District's legal level of control is at the fund level, however management tracks expenditures at a more detailed level. An analysis of each major 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	FY Budget	YTD Variance	% Variance
3.010	Personal Services	\$99,061,133	\$390,969,690	-\$291,908,557	-75%
3.020	Benefits	44,618,553	169,270,592	-124,652,039	-74%
3.030	Purchased Services	23,094,816	119,590,878	-96,496,061	-81%
3.040	Supplies and Materials	11,516,399	22,662,461	-11,146,062	-49%
3.050	Capital Outlay	6,468,093	7,600,608	-1,132,516	-15%
4.300	Other	2,763,185	9,708,067	-6,944,882	-72%
5.050	TOTAL EXPENDITURES	187,522,178	719,802,295	-532,280,117	-74%
5.020	Advances-Out	0	5,000,000	-5,000,000	-100%
5.080	TOTAL EXPENDITURES AND OTHER FINANCING USES	187,522,178	724,802,295	-537,280,117	-74%
6.010	Excess/Shortfall (rev.- exp.)	\$82,212,174	-\$30,773,040	\$112,985,214	-367%

Personal Services (3.010) – Salaries and wages represent 54% of budgeted expenditures, excluding other financing uses, and 53% of actual YTD expenditures. Salaries and wages are scheduled to increase, per negotiated agreement, at a rate of 4.00% in FY25. Actual growth, including new positions and other cost increases, is expected to be 4.87% compared to the previous year.



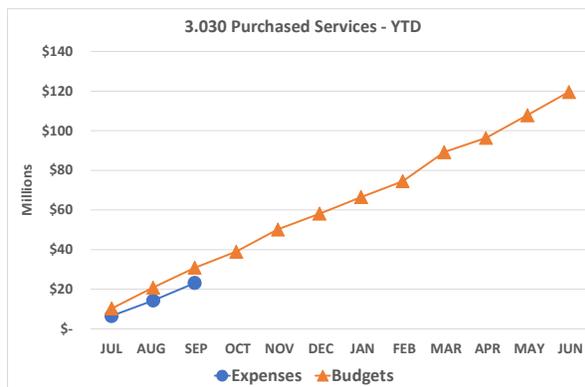
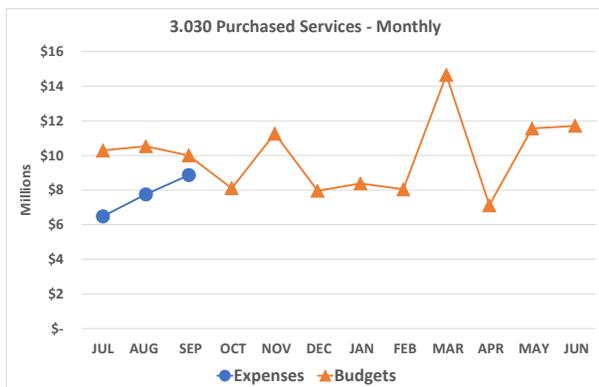
Benefits (3.020) – Includes healthcare, pension, workers' compensation, and other fringe benefits paid by the District on behalf of employees. Benefits represent 24% of budgeted and 24% of actual YTD expenditures. Benefits are expected to remain flat, as compared to the prior year. This is driven primarily by pharmacy rebates offsetting 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 12% of total budgeted expenditures and 17% 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.



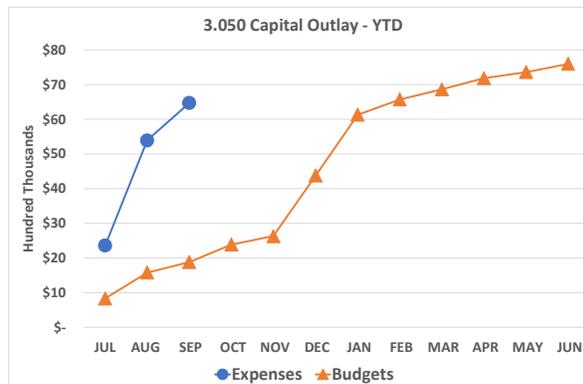
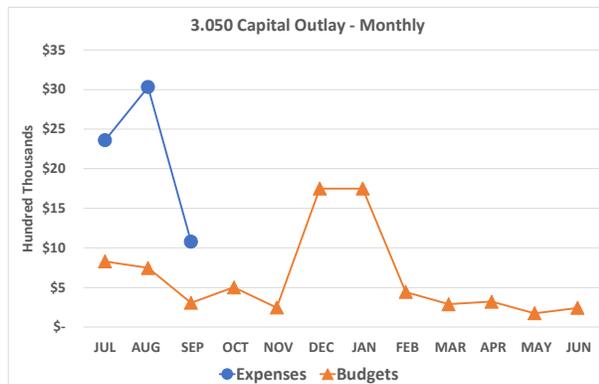
**Supplies and Materials (3.040)** – This includes costs incurred for classroom supplies, textbooks, library books, electronic goods, food, and maintenance supplies. This expenditure represents 6% of total budgeted expenditures and 3% of actual YTD expenditures.

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

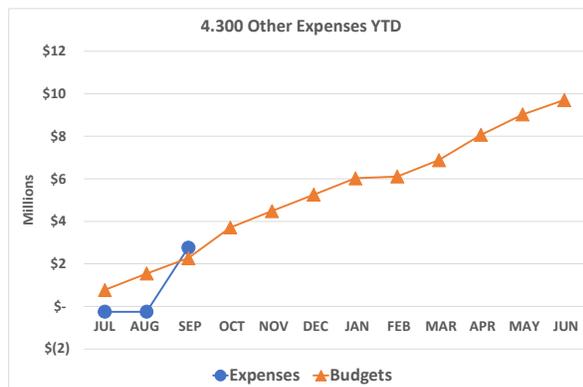
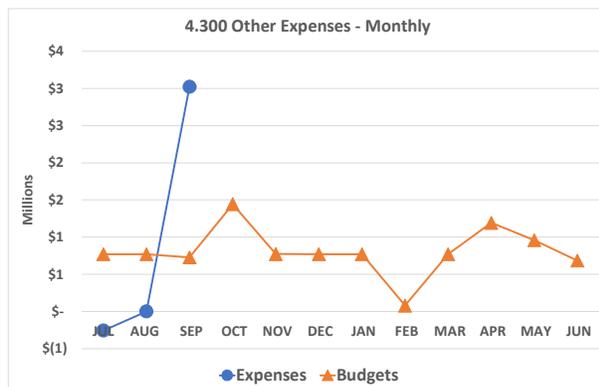


## General Fund Expenditures Year to Date (Continued)

**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 1% of budgeted and 1% of actual YTD expenditures.**

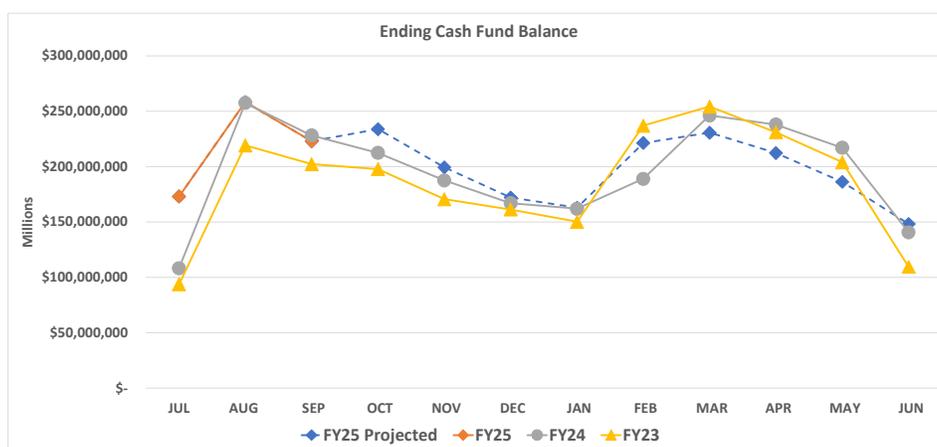


**Advances Out (5.050) – This expenditure represents an interfund loan made to other funds by the general fund. The interfund loan is due to the timing of the receipt of reimbursements in state and federal grant funds as well as to cover budgetary deficits in other funds. Interfund loans are required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

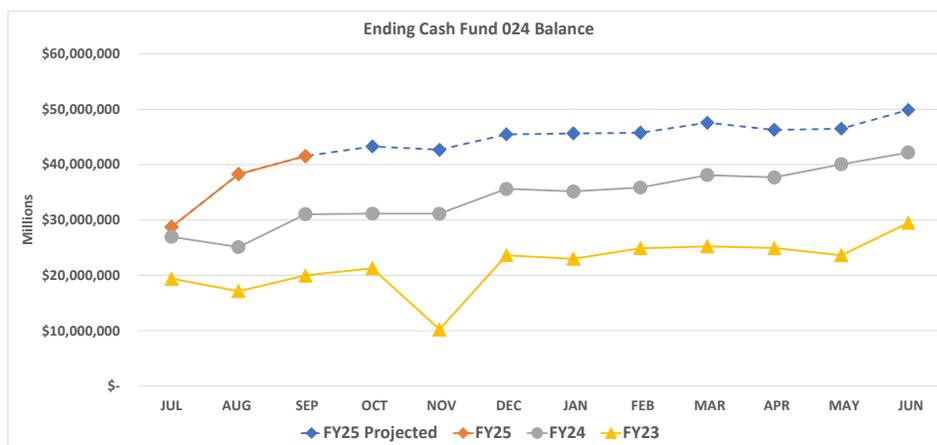
### General Fund Cash Flow Analysis

As of July 31, 2024, the General Fund's fund cash balance is \$223,011,458 and unencumbered fund cash balance is \$178,195,429.

General Fund Cash Flow Analysis	
Beginning Fund Cash Balance, July 1	\$140,799,283
Total Revenues and Other Financing Sources	269,734,353
Total Expenditures	-187,522,178
Revenues over Expenditures	82,212,175
Ending Fund Cash Balance, Jul 31	223,011,458
Encumbrances	-44,816,029
Unencumbered Fund Cash Balance, July 31	\$178,195,429



Below is a summary of ending cash balances, by period, for the 024FD Employee Benefits Self-Insurance fund:



## **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**  
**September 30, 2024**

<b>Bank Statements:</b>	
BNY Mellon (Bond Sinking Fund) - 6754	\$47,827,638
Fifth Third (Procurement Card Program) - 3344	251,494
JP Morgan (Self Insurance) - MetLife	83,303
Key Bank (Accounts Payable Concentration Account) - 4657	14,441,687
Key Bank (Food Services Acct) - 9871	855,424
Key Bank (Payroll Concentration Acct) - 9905	4,432,182
Key Bank (Student Activities Acct) - 9912	6,038,671
PNC (Construction Retainage) - 9366	2,022,663
STAR OH (Construction LFI Funds) - 6427	120,768,956
STAR OH (State 7) - 76013	41,994
STAR OH (State Funds / Operating Funds) - 1661	147,207,521
USBank (Investments / Operating Funds) - 3067	108,001,493
<b>Total Bank Statements</b>	<b>\$451,973,024</b>

<b>Adjustments to Bank Balances:</b>	
Keybank (AP Checking 3688 Outstanding Checks)	-\$5,946,983
Keybank (Payroll Checking 2813 Outstanding Checks)	-53,170
Keybank (Payroll Concentration EFT Outstanding)	-5,271
Keybank (AP Concentration EFT Outstanding)	-67,540
ePay (Virtual Credit Card Funds Transferred/Returned - Net)	0
<b>Total Outstanding Items</b>	<b>-5,943,295</b>
<b>ADJUSTED BANK BALANCE</b>	<b>\$446,029,729</b>

<b>Fund Cash Balances:</b>	
001FD_L General Fund	\$223,011,458
002FD_L Bond Retirement	83,053,534
003FD_L Permanent Improvement	21,452,749
006FD_L Food Services	6,718,213
007FD_T Special Trust	2,496,715
010FD_L Classroom Facilities	45,097,251
018FD_L Public School Support	1,017,431
019FD_L Other Grants	-727,356
023FD_L Liability Self-Insurance	767,627
024FD_L Employee Benefits Self-Insurance	41,535,195
034FD_L Classroom Facilities Maintenance	7,857,015
036FD_L Partnering Community School	3,076,606

**Cleveland Metropolitan School District  
Cash Reconciliation  
September 30, 2024**

Fund Cash Balances Continued	
200FD_L Student Managed Student Activity	\$618,985
300FD_L District Managed Student Activity	135,617
401FD_A Auxiliary Services (NPSS)	1,258,387
439FD_B Public School Preschool	-517,682
451FD_B Data Communications for School Buildings	80,419
461FD_L Vocational Education Enhancement	-17,471
499FD_B Miscellaneous State Grants	1,598,515
507FD_G Elementary and Secondary School Emergency Relief	2,733,090
508FD_G Governors Emergency Education Relief	0
512FD_L School Maintenance and Operational Assistance	456,901
516FD_F IDEA, Part B, Special Education	3,407,127
524FD_O Vocational Education: Carl D. Perkins	-139,281
536FD_O Title I School Improvement Stimulus A	-879,227
537FD_L Title I School Improvement Stimulus G	0
542FD_L Nutrition Education and Training Program A	-95
551FD_O Title III, Limited English Proficiency	19,183
571FD_O Refugee Children School Impact Act	-200,514
572FD_G Title I Disadvantaged Children/Targeted Assistance	3,354,618
584FD_O Title IV, Part A, Student Supports	-\$997,680
587FD_L IDEA Preschool Grant for the Handicapped	-\$9,101
590FD_O Improving Teacher Quality	-\$1,153,019
599FD_O Miscellaneous Federal Grants	\$3,607,595
999FD Payroll Clearing Fund	-\$2,683,075
<b>Total Fund Cash Balances</b>	<b>\$446,029,729</b>

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

	Beginning Cash Balances 7/1/2024	YTD Receipts	YTD Expenditures	Ending Cash Balances 9/30/2024
001FD_L General Fund	\$140,799,283	\$269,734,353	\$187,522,178	\$223,011,458
002FD_L Bond Retirement	70,990,487	12,323,682	260,634	83,053,534
003FD_L Permanent Improvement	22,876,212	1,403,929	2,827,392	21,452,749
006FD_L Food Services	7,788,281	2,781,840	3,851,908	6,718,213
007FD_T Special Trust	3,508,762	713,876	1,725,922	2,496,715
010FD_L Classroom Facilities	54,102,304	10,253,482	19,258,535	45,097,251
018FD_L Public School Support	1,046,696	12,028	41,293	1,017,431
019FD_L Other Grants	0	0	727,356	-727,356
023FD_L Liability Self-Insurance	860,143	0	92,516	767,627
024FD_L Employee Benefits Self-Insurance	42,186,453	38,728,495	39,379,754	41,535,195
034FD_L Classroom Facilities Maintenance	7,464,323	982,434	589,743	7,857,015
036FD_L Partnering Community School	0	3,143,133	66,527	3,076,606
200FD_L Student Managed Student Activity	628,641	22,872	32,529	618,985
300FD_L District Managed Student Activity	134,207	33,293	31,883	135,617
401FD_A Auxiliary Services (NPSS)	800,221	1,269,664	811,497	1,258,387
439FD_B Public School Preschool	18,294	717,419	1,253,396	-517,682
451FD_B Data Communications for School Buildings	80,419	0	0	80,419
461FD_L Vocational Education Enhancement	7,531	0	25,003	-17,471
499FD_B Miscellaneous State Grants	1,606,526	20,040	28,051	1,598,515
*507FD_G Elementary and Secondary School	26,056,112	21,175,150	44,498,171	2,733,090
508FD_G Governors Emergency Education Relief	442,420	10,453	-4,028	456,901
*512FD_L School Maintenance and Operational	442,420	10,453	-4,028	456,901
516FD_F IDEA, Part B, Special Education	3,726,941	3,232,794	3,552,609	3,407,127
524FD_O Vocational Education: Carl D. Perkins	237,637	359,666	736,584	-139,281
536FD_O Title I School Improvement Stimulus A	373,151	234,700	1,487,078	-879,227
537FD_L Title I School Improvement Stimulus G	0	0	95	-95
542FD_L Nutrition Education and Training Program A	0	0	95	-95
551FD_O Title III, Limited English Proficiency	451,732	162,296	594,845	19,183
571FD_O Refugee Children School Impact Act	67,095	58,989	326,598	-200,514
*572FD_G Title I Disadvantaged Children	7,253,546	5,911,052	9,809,980	3,354,618
584FD_O Title IV, Part A, Student Supports	1,898,299	754,443	3,650,422	-997,680
587FD_L IDEA Preschool Grant for the Handicapped	25,603	36,677	71,380	-9,101
590FD_O Improving Teacher Quality	-595,583	1,093,192	1,650,628	-1,153,019
599FD_O Miscellaneous Federal Grants	9,211,106	117,164	5,720,675	3,607,595
999FD Payroll Clearing Fund	-5,075,138	31,924	-2,360,139	-2,683,075
	<b>\$398,971,705</b>	<b>\$375,319,040</b>	<b>\$328,261,016</b>	<b>\$446,029,729</b>

\*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, 2024 to September 30, 2024**

	Board Appropriations 6/25/2024	Workday Appropriations	YTD Expenditures
001FD_L General Fund	\$740,802,295	\$810,600,222	\$187,522,178
002FD_L Bond Retirement	27,836,698	24,570,408	260,634
003FD_L Permanent Improvement	19,992,566	10,423,176	2,827,392
006FD_L Food Services	29,888,725	34,674,979	3,851,908
007FD_T Special Trust	5,544,770	5,447,531	1,725,922
010FD_L Classroom Facilities	119,047,997	60,333,740	19,258,535
018FD_L Public School Support	353,546	710,454	41,293
019FD_L Other Grants	727,356	727,356	727,356
023FD_L Liability Self-Insurance	1,012,759	860,143	92,516
024FD_L Employee Benefits Self-Insurance	130,100,000	130,100,000	39,379,754
034FD_L Classroom Facilities Maintenance	4,938,643	3,143,287	589,743
036FD_L Partnering Community School	6,200,000	7,550,000	66,527
200FD_L Student Managed Student Activity	585,939	763,974	32,529
300FD_L District Managed Student Activity	183,865	270,994	31,883
401FD_A Auxiliary Services (NPSS)	4,652,873	1,034,171	811,497
439FD_B Public School Preschool	1,851,013	3,759,720	0
451FD_B Data Communications for School Buildings	153,000	0	25,003
461FD_L Vocational Education Enhancement	20,000	19,098	28,051
499FD_B Miscellaneous State Grants	648,485	197,661	44,498,171
*507FD_G Elementary and Secondary School	10,000,000	45,354,527	-4,028
508FD_G Governors Emergency Education Relief	0	0	3,552,609
*512FD_L School Maintenance and Operational	150,000	325,627	736,584
516FD_F IDEA, Part B, Special Education	12,455,624	24,134,364	1,487,078
524FD_O Vocational Education: Carl D. Perkins	1,945,951	2,600,525	95
536FD_O Title I School Improvement Stimulus A	3,485,397	4,179,721	594,845
537FD_L Title I School Improvement Stimulus G	336,128	0	326,598
551FD_O Title III, Limited English Proficiency	1,068,850	1,358,234	594,845
571FD_O Refugee Children School Impact Act	159,430	959,760	326,598
*572FD_G Title I Disadvantaged Children	45,909,766	44,661,421	9,809,980
584FD_O Title IV, Part A, Student Supports	3,365,870	7,612,001	3,650,422
587FD_L IDEA Preschool Grant for the Handicapped	332,449	268,551	71,380
590FD_O Improving Teacher Quality	5,629,359	7,614,342	1,650,628
599FD_O Miscellaneous Federal Grants	2,280,055	10,060,948	5,720,675
	<b>\$1,181,659,409</b>	<b>\$1,244,316,935</b>	<b>\$330,289,202</b>

\*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, 2024 to September 30, 2024**

Supplier	Purchase Order	Document Date	Amount
Innomed, LLC	PO-10105246	9/3/2024	\$27,300
Graybar Electric Company	PO-10105249	9/3/2024	25,099
Door and Window Guard Systems, Inc.	PO-10105250	9/3/2024	30,922
Alicia Carney	PO-10105285	9/3/2024	30,000
Isaac Transportation LLC	PO-10105289	9/3/2024	30,000
Council Of The Great City Schools	PO-10105305	9/3/2024	48,195
Adam Whiting	PO-10105306	9/3/2024	25,310
Cincinnati Floor Company	PO-10105329	9/3/2024	47,482
Mary L Wotowiec	PO-10105338	9/3/2024	30,000
Andrew Pope	PO-10105344	9/3/2024	49,000
Tiffany Carpenter DBA HumbleLivn LLC	PO-10105388	9/4/2024	27,140
VRTKL, LLC (DBA FORK FARMS LLC)	PO-10105116	9/5/2024	41,450
G & G Inc.	PO-10105466	9/5/2024	33,600
West Roofing System Inc	PO-10103452	9/11/2024	30,000
School Nurse Supply Inc.	PO-10105721	9/11/2024	49,882
PSI Affiliates, Inc.	PO-10105735	9/11/2024	42,604
Meyer Design Inc Playground Equipment	PO-10105756	9/11/2024	33,568
ProtectionTech, Inc. DBA Security101	PO-10105761	9/11/2024	26,462
Zenith Systems, LLC	PO-10105840	9/12/2024	27,157
Lakefront Transportation Inc. DBA Marlon Owens (Hold)	PO-10105867	9/13/2024	\$ 25,000
Allied Glass Services	PO-10105898	9/13/2024	26,614
Cobalt Group Inc.	PO-10105899	9/13/2024	50,000
Zenith Data Systems	PO-10105901	9/13/2024	25,000
Cleveland Playhouse	PO-10105956	9/16/2024	37,000
Windows On The River	PO-10106007	9/16/2024	31,752
West Roofing System Inc	PO-10103623	9/17/2024	39,523
Learning For Life Youth Program	PO-10106082	9/17/2024	29,065
Ceia Usa Ltd	PO-10085493	9/19/2024	42,675
Cummins Inc DBA Cummins Sales and Service	PO-10105414	9/19/2024	27,643
OMI Industrial Services, LLC	PO-10106188	9/19/2024	25,000
Cleveland Playhouse	PO-10106199	9/19/2024	37,800
Curriculum Associates	PO-10105628	9/20/2024	26,873
Nannette D. Archbold	PO-10106372	9/23/2024	40,000
Sondra S. Jones	PO-10106373	9/23/2024	40,000
Try Once, Inc.	PO-10106513	9/25/2024	29,850
Arts Impact, Inc.	PO-10106523	9/25/2024	30,240
Robert Half International DBA Accountemps, Officeteam	PO-10103203	9/26/2024	30,000
PSI Affiliates, Inc.	PO-10106563	9/26/2024	33,252
Cleveland Playhouse	PO-10106619	9/26/2024	37,800
CDW Government, Inc.	PO-10106613	9/26/2024	26,105

