



Kevin Stockdale
Finance

Date: October 18, 2024
Subject: Status of Deficit Reduction Plan – July 2024 Report
From: Kevin Stockdale, Chief Financial Officer

Chief Executive Officer
Dr. Warren G. Morgan II

Board of Education
Sara Elaquad, J.D.
Board Chair

Robert W. Briggs, J.D.
Charlene Jones
Midori Lebrón

Nigamanth Sridhar, Ph.D.
Diana Welch Howell

Ex Officio Members
Michael A. Baston, Ed.D., J.D.
Laura Bloomberg, Ph.D.

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. 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 July 31, 2024

TABLE OF CONTENTS

General Fund Revenues	Page 1
General Fund Expenditures	Page 6
General Fund Cash Flow Analysis	Page 9
Other Financial Information:	
Cash Reconciliation	Page 11
All Funds Aggregated Financial Report	Page 13
All Funds Aggregated Budget Report	Page 14
Purchase Orders Between \$25,000 and \$50,000	Page 15

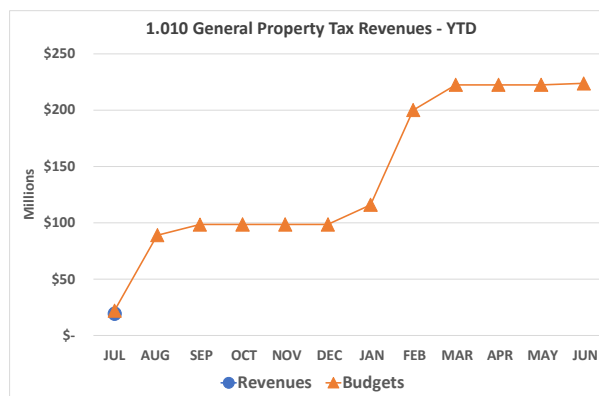
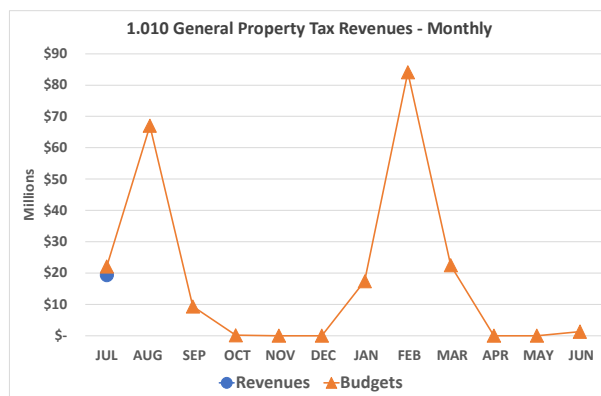
General Fund Revenues Year to Date

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	YTD Plan	YTD Variance	% Variance
1.010	General Property Tax (Real Estate)	\$19,327,000	\$223,667,626	-\$204,340,626	-91%
1.020	Tangible Personal Property Tax	0	44,874,943	-44,874,943	-100%
1.035	Unrestricted State Grants-in-Aid	22,296,309	270,904,455	-248,608,146	-92%
1.040	Restricted State Grants-in-Aid	4,337,717	53,695,833	-49,358,116	-92%
1.050	Property Tax Allocation	665,190	17,449,460	-16,784,270	-96%
1.060	Other Revenues	2,822,080	43,221,938	-40,399,858	-93%
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	\$97,893,848	\$694,029,255	-\$596,135,407	-86%

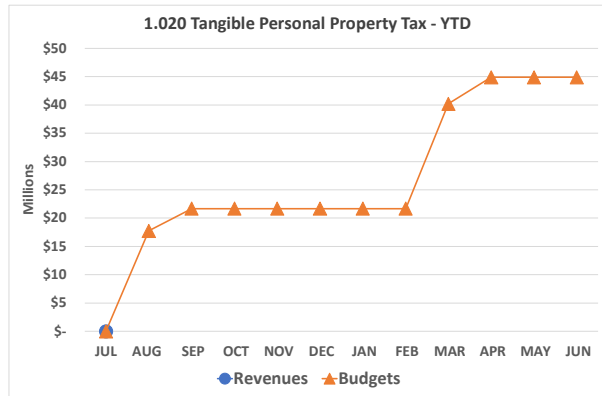
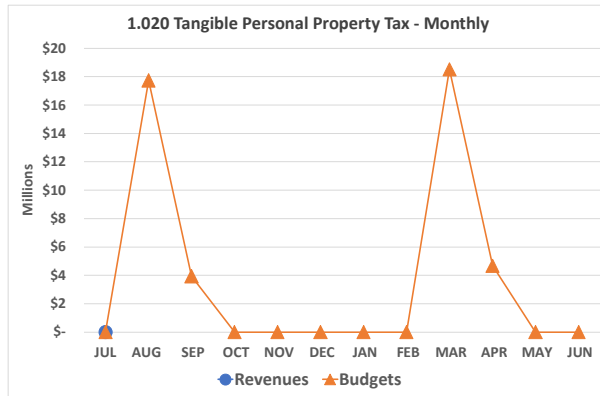
Property Taxes (1.010 & 1.020) – Property tax receipts represent 41% of planned revenues and 39% of actual YTD revenues, excluding advances. Property taxes are levied and assessed on a calendar year basis while the school district fiscal year runs July through June. First half tax collections are received 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 7% 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.

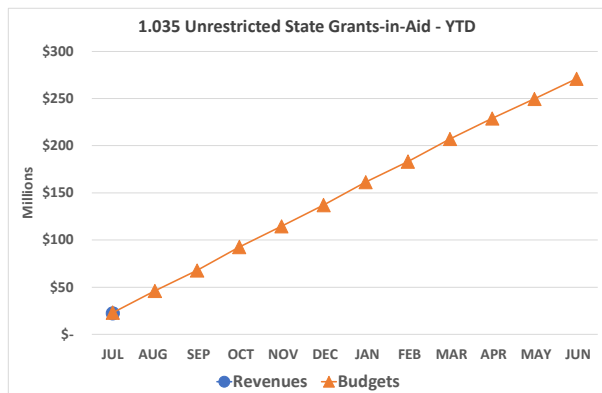
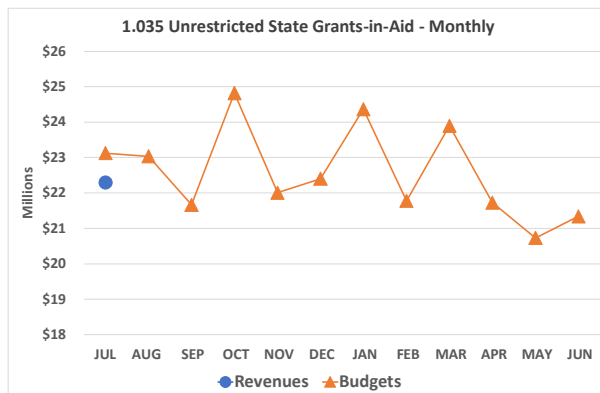


State Grants-in-Aid (1.035 & 1.040) – State aid accounts for 50% of planned revenues and 54% of actual YTD revenues, excluding advances. State aid is received through State Foundation settlements twice per month and contains both unrestricted and restricted revenue.

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.

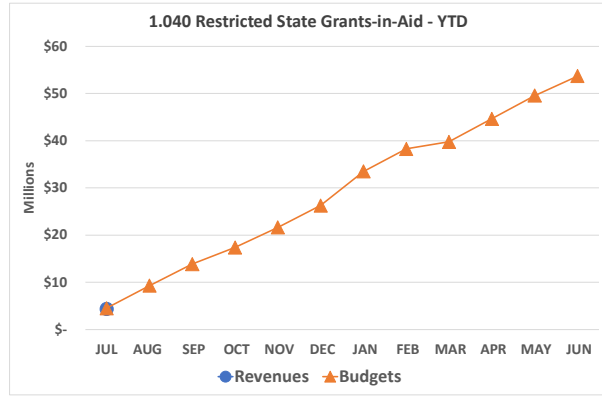
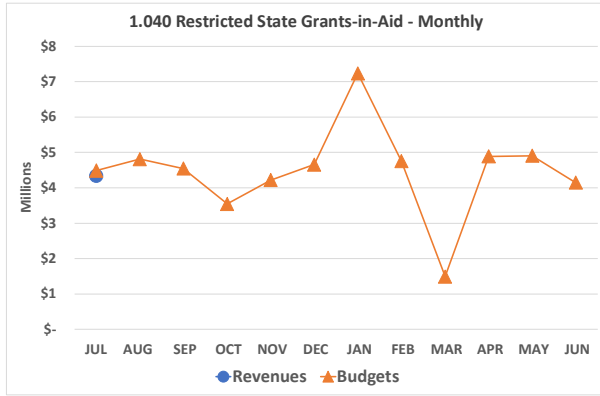
Unrestricted State Grants-in-Aid (1.035) – Unrestricted Aid is the portion of state per-pupil funding that is classified as unrestricted. For fiscal year 2025, the calculated base cost total for the school district is \$269,608,455, of which, the State's share is \$181,158,828 or \$5,529 per pupil.

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.

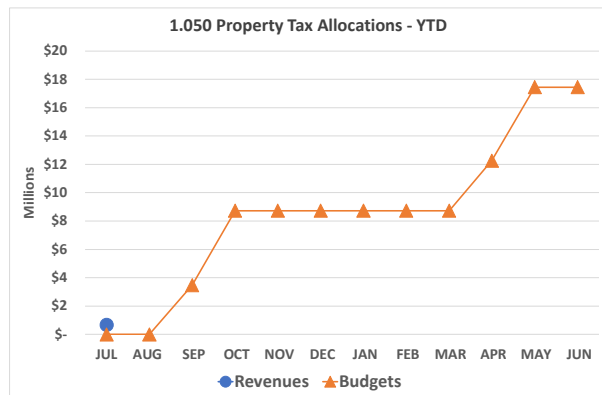
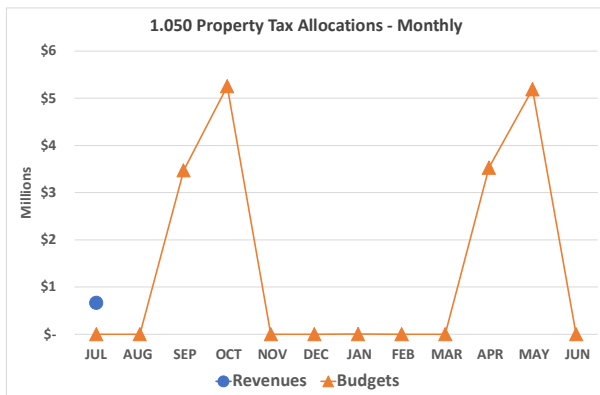


The availability of resources from these revenue categories are subject to change based on the State's future Biennial Budgets.

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.

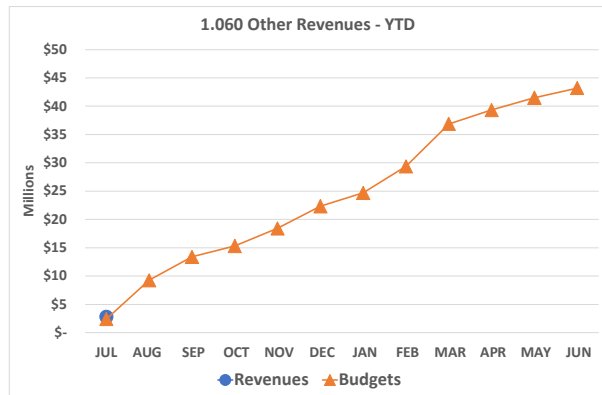
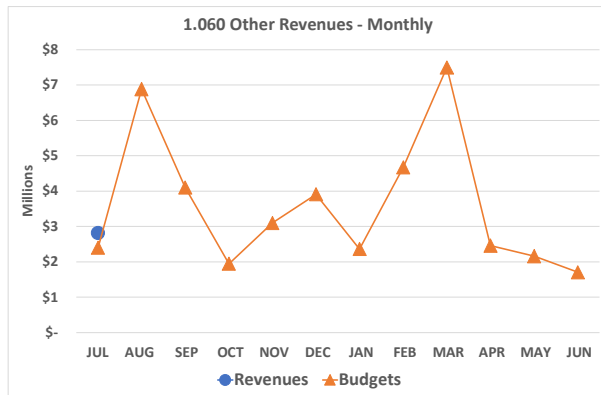
This revenue category accounts for 3% of planned revenues and 1% of actual YTD revenues, excluding advances.

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 7% of planned revenues and 6% 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.

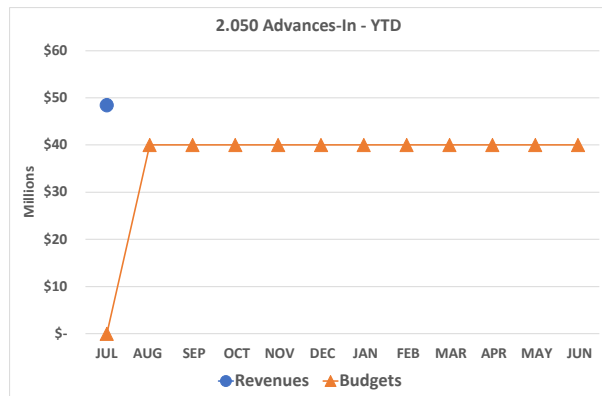
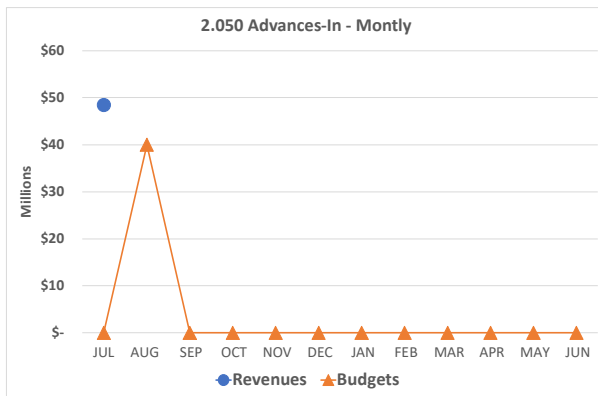


General Fund Revenues Year to Date (Continued)

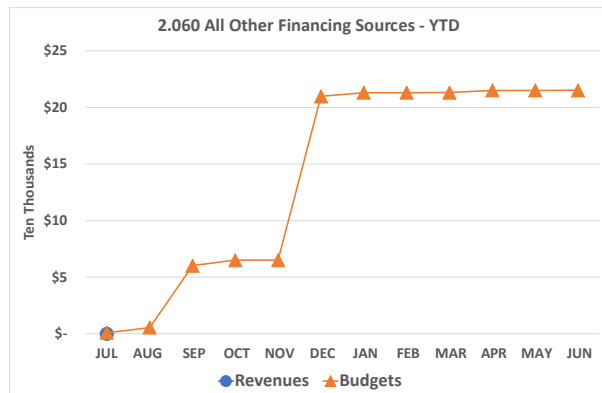
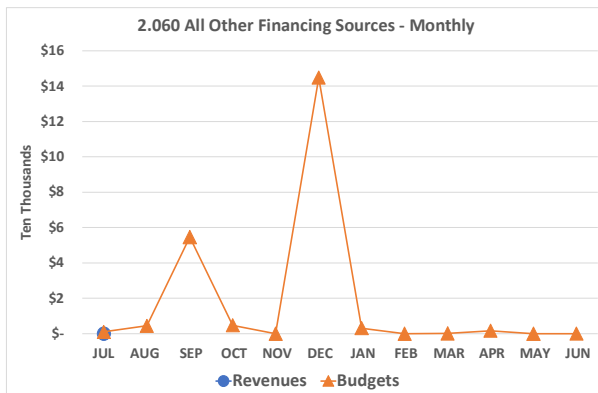
Other Financing Sources (2.070) – This includes both Advances-In (2.050) and All Other Financing Sources (2.060). While significant in total dollar amount, these revenue categories are not part of the regular revenue operations of the district.

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
Total Advance-In	\$48,445,511



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.

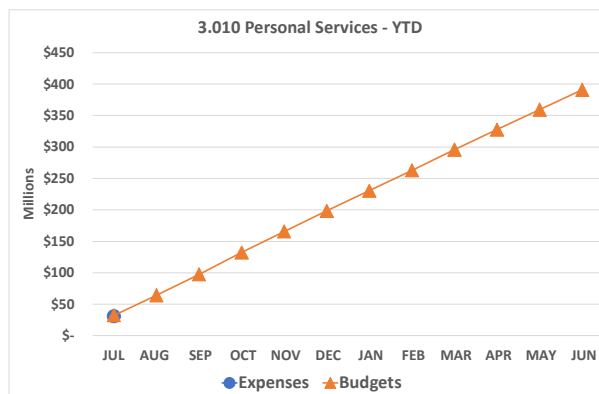
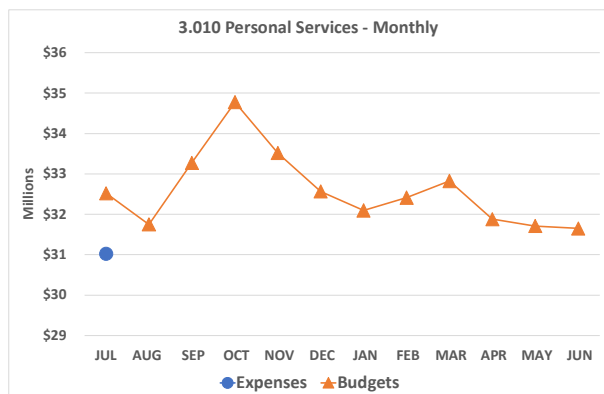


General Fund Expenditures Year to Date

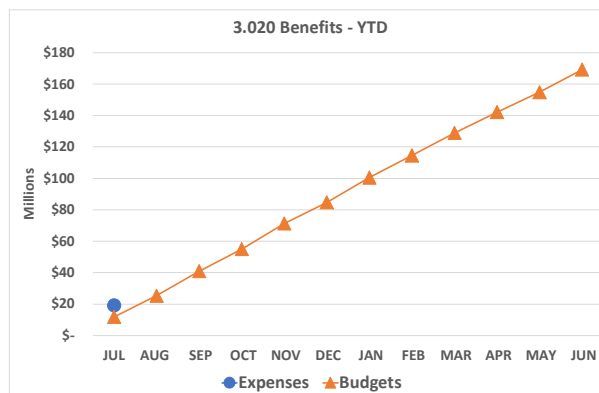
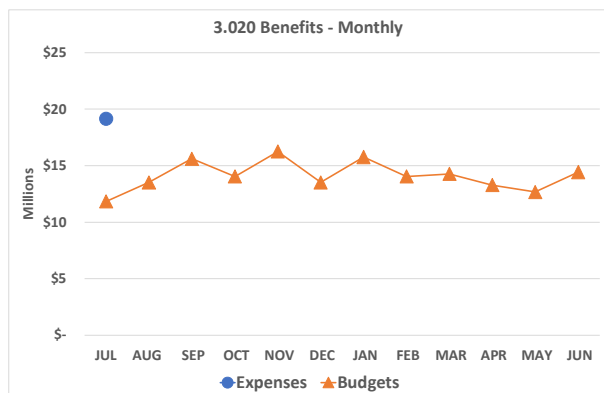
At different points throughout the year, the school district adopts a Five Year Forecast, with a final update adopted at the Board's May business meeting. The District's legal level of control is at the fund level, however management tracks expenditures at a more detailed level. An analysis of each major 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	YTD Plan	YTD Variance	% Variance
3.010	Personal Services	\$31,021,358	\$390,969,690	-\$359,948,332	-92%
3.020	Benefits	19,156,114	169,270,592	-150,114,478	-89%
3.030	Purchased Services	6,482,806	119,590,878	-113,108,071	-95%
3.040	Supplies and Materials	6,800,556	22,662,461	-15,861,904	-70%
3.050	Capital Outlay	2,358,682	7,600,608	-5,241,926	-69%
4.300	Other	-257,036	9,708,067	-9,965,103	-103%
5.050	TOTAL EXPENDITURES	65,562,480	719,802,295	-654,239,815	-91%
5.020	Advances-Out	0	5,000,000	-5,000,000	-100%
5.080	TOTAL EXPENDITURES AND OTHER FINANCING USES	65,562,480	724,802,295	-659,239,815	-91%
6.010	Excess/Shortfall (rev.- exp.)	\$32,331,368	-\$30,773,040	\$63,104,408	-205%

Personal Services (3.010) – Salaries and wages represent 47% of budgeted expenditures, excluding other financing uses, and 54% 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.



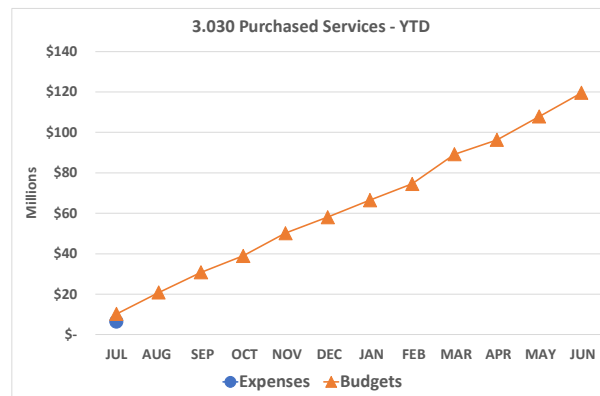
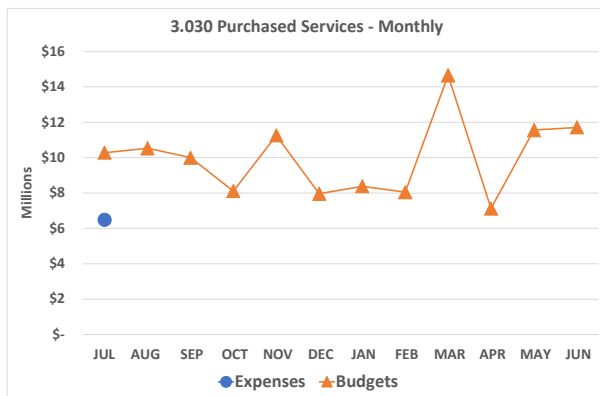
Benefits (3.020) – Includes healthcare, pension, workers' compensation, and other fringe benefits paid by the District on behalf of employees. Benefits represent 29% of budgeted and 24% of actual YTD expenditures. Benefits are expected to grow by 7.06%, as compared to the prior year. This increase is driven primarily by rising healthcare costs and personal service cost growth.



General Fund Expenditures Year to Date (Continued)

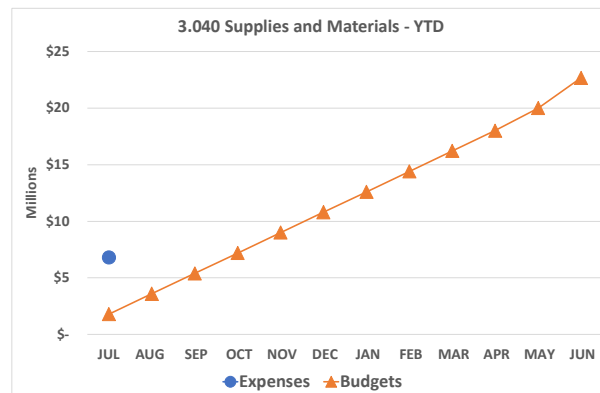
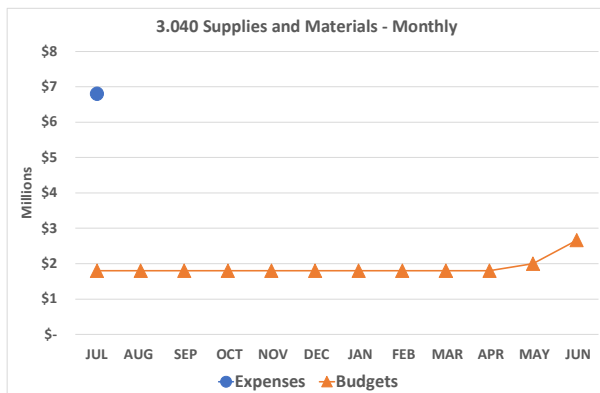
Purchased Services (3.030) – This expenditure includes contracted services, certain payments to other districts, student transportation, utilities, and certain meeting costs. This is the largest expenditure type, not related to employee costs, with 10% of total budgeted expenditures and 17% of actual 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.



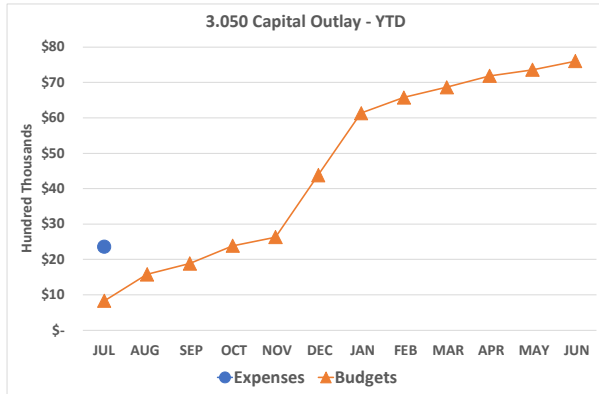
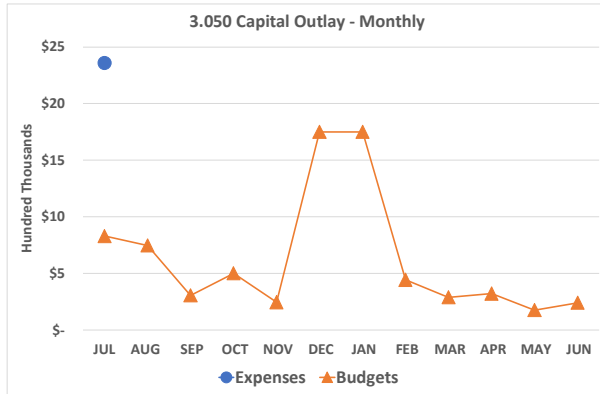
Supplies and Materials (3.040) – This includes costs incurred for classroom supplies, textbooks, library books, electronic goods, food, and maintenance supplies. This expenditure represents 10% of total budgeted expenditures and 3% of actual YTD expenditures.

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

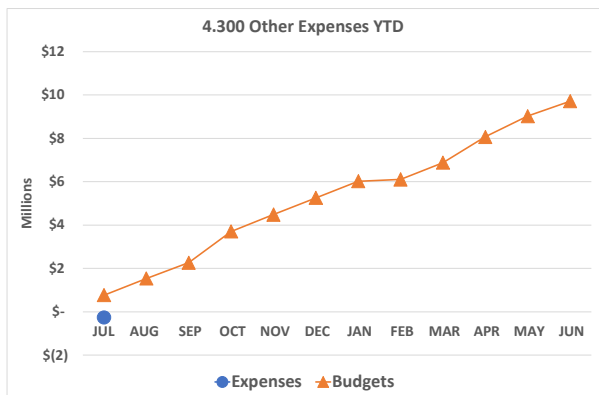
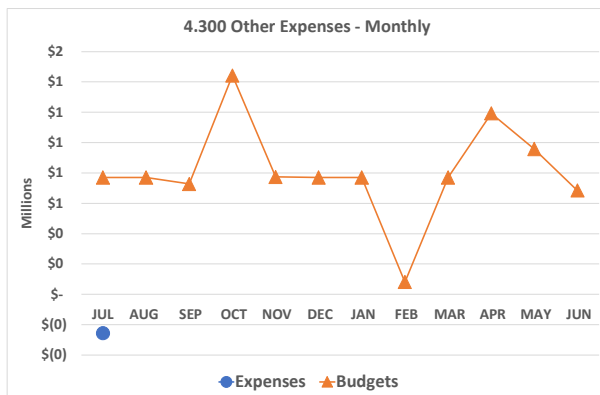


General Fund Expenditures Year to Date (Continued)

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 0% of actual YTD expenditures.

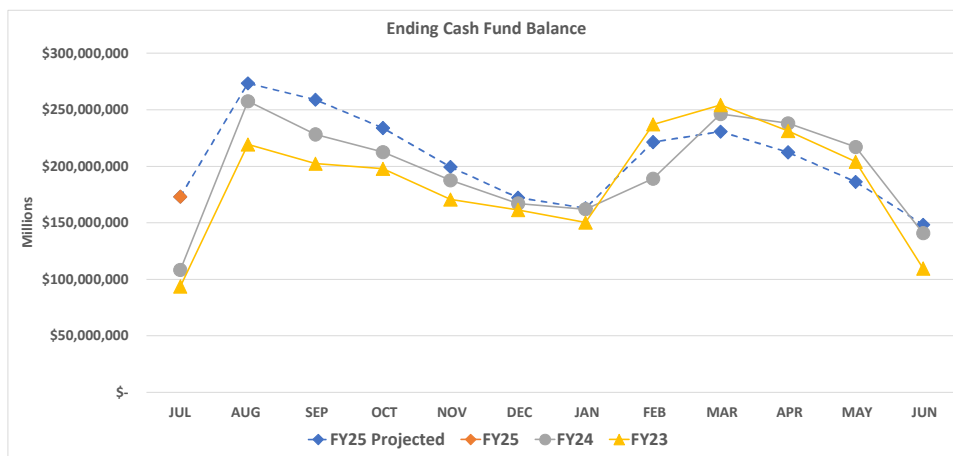


Advances Out (5.050) – This expenditure represents an interfund loan made to other funds by the general fund. The interfund loan is due to the timing of the receipt of reimbursements in state and federal grant funds as well as to cover budgetary deficits in other funds. Interfund loans are required to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

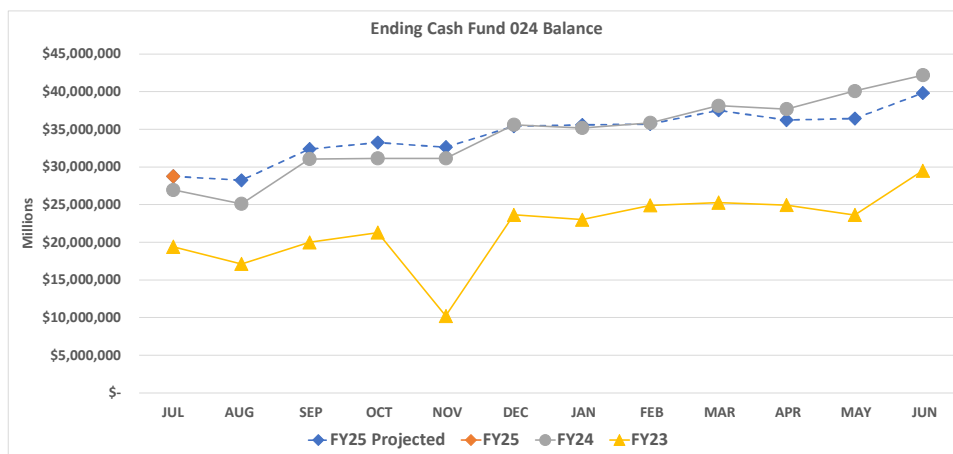
General Fund Cash Flow Analysis

As of July 31, 2024, the General Fund's fund cash balance is \$173,130,651 and unencumbered fund cash balance is \$123,678,558.

General Fund Cash Flow Analysis	
Beginning Fund Cash Balance, July 1	\$140,799,283
Total Revenues and Other Financing Sources	97,893,848
Total Expenditures	-65,562,480
Revenues over Expenditures	32,331,368
Ending Fund Cash Balance, Jul 31	173,130,651
Encumbrances	-49,452,093
Unencumbered Fund Cash Balance, July 31	\$123,678,558



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
July 31, 2024

Bank Statements:	
BNY Mellon (Bond Sinking Fund) - 6754	\$47,818,607
Fifth Third (Procurement Card Program) - 3344	252,454
JP Morgan (Self Insurance) - MetLife	227,783
Key Bank (Accounts Payable Concentration Account) - 4657	5,345,959
Key Bank (Food Services Acct) - 9871	842,861
Key Bank (Payroll Concentration Acct) - 9905	4,701,376
Key Bank (Student Activities Acct) - 9912	5,798,458
PNC (Construction Retainage) - 9366	2,017,728
STAR OH (Construction LFI Funds) - 6427	119,694,981
STAR OH (State 7) - 76013	41,621
STAR OH (State Funds / Operating Funds) - 1661	103,323,585
USBank (Investments / Operating Funds) - 3067	106,861,687
Total Bank Statements	\$396,927,100

Adjustments to Bank Balances:	
Keybank (AP Checking 3688 Outstanding Checks)	-\$3,625,888
Keybank (Payroll Checking 2813 Outstanding Checks)	-52,792
Keybank (Payroll Concentration EFT Outstanding)	50
Keybank (AP Concentration EFT Outstanding)	-320,954
ePay (Virtual Credit Card Funds Transferred/Returned - Net)	-657,891
Total Outstanding Items	-4,657,476
ADJUSTED BANK BALANCE	\$392,269,624

Fund Cash Balances:	
001FD_L General Fund	\$173,130,651
002FD_L Bond Retirement	73,575,502
003FD_L Permanent Improvement	22,924,669
006FD_L Food Services	9,495,006
007FD_T Special Trust	2,720,633
010FD_L Classroom Facilities	54,685,328
018FD_L Public School Support	1,025,033
019FD_L Other Grants	-727,356
023FD_L Liability Self-Insurance	852,505
024FD_L Employee Benefits Self-Insurance	28,757,114
034FD_L Classroom Facilities Maintenance	7,506,624
036FD_L Partnering Community School	606,000

Cleveland Metropolitan School District
Cash Reconciliation
July 31, 2024

Fund Cash Balances Continued	
200FD_L Student Managed Student Activity	\$609,748
300FD_L District Managed Student Activity	127,208
401FD_A Auxiliary Services (NPSS)	828,158
439FD_B Public School Preschool	-794,281
451FD_B Data Communications for School Buildings	80,419
461FD_L Vocational Education Enhancement	-11,567
499FD_B Miscellaneous State Grants	1,590,382
507FD_G Elementary and Secondary School Emergency Relief	-10,606,225
508FD_G Governors Emergency Education Relief	0
512FD_L School Maintenance and Operational Assistance	456,901
516FD_F IDEA, Part B, Special Education	3,374,567
524FD_O Vocational Education: Carl D. Perkins	-305,827
536FD_O Title I School Improvement Stimulus A	-900,927
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	-76,396
571FD_O Refugee Children School Impact Act	-242,658
572FD_G Title I Disadvantaged Children/Targeted Assistance	7,677,879
584FD_O Title IV, Part A, Student Supports	-\$53,570
587FD_L IDEA Preschool Grant for the Handicapped	\$15,268
590FD_O Improving Teacher Quality	\$201,611
599FD_O Miscellaneous Federal Grants	\$4,316,780
999FD Payroll Clearing Fund	\$11,430,541
Total Fund Cash Balances	\$392,269,624

Cleveland Metropolitan School District
All Funds Aggregated Financial Report
For the Period of July 1, 2024 to July 31, 2024

	Beginning Cash Balances 7/1/2024	YTD Receipts	YTD Expenditures	Ending Cash Balances 7/31/2024
001FD_L General Fund	\$140,799,283	\$97,893,848	\$65,562,480	\$173,130,651
002FD_L Bond Retirement	70,990,487	2,585,015	0	73,575,502
003FD_L Permanent Improvement	22,876,212	346,085	297,628	22,924,669
006FD_L Food Services	7,788,281	2,566,931	860,206	9,495,006
007FD_T Special Trust	3,508,762	218,937	1,007,067	2,720,633
010FD_L Classroom Facilities	54,102,304	9,603,529	9,020,505	54,685,328
018FD_L Public School Support	1,046,696	28	21,691	1,025,033
019FD_L Other Grants	0	0	727,356	-727,356
023FD_L Liability Self-Insurance	860,143	0	7,638	852,505
024FD_L Employee Benefits Self-Insurance	42,186,453	4,329,538	17,758,876	28,757,114
034FD_L Classroom Facilities Maintenance	7,464,323	173,000	130,699	7,506,624
036FD_L Partnering Community School	0	606,000	0	606,000
200FD_L Student Managed Student Activity	628,641	2,973	21,867	609,748
300FD_L District Managed Student Activity	134,207	0	6,999	127,208
401FD_A Auxiliary Services (NPSS)	800,221	215,800	187,863	828,158
439FD_B Public School Preschool	18,294	0	812,575	-794,281
451FD_B Data Communications for School Buildings	80,419	0	0	80,419
461FD_L Vocational Education Enhancement	7,531	0	19,098	-11,567
499FD_B Miscellaneous State Grants	1,606,526	40	16,184	1,590,382
*507FD_G Elementary and Secondary School	26,056,112	59,458	36,721,794	-10,606,225
508FD_G Governors Emergency Education Relief	0	0	0	0
*512FD_L School Maintenance and Operational	442,420	10,453	-4,028	456,901
516FD_F IDEA, Part B, Special Education	3,726,941	1,076,246	1,428,620	3,374,567
524FD_O Vocational Education: Carl D. Perkins	237,637	0	543,464	-305,827
536FD_O Title I School Improvement Stimulus A	373,151	125,125	1,399,204	-900,927
537FD_L Title I School Improvement Stimulus G	0	0	0	0
542FD_L Nutrition Education and Training Program A	0	0	95	-95
551FD_O Title III, Limited English Proficiency	451,732	22,090	550,217	-76,396
571FD_O Refugee Children School Impact Act	67,095	0	309,754	-242,658
*572FD_G Title I Disadvantaged Children	7,253,546	3,853,771	3,429,438	7,677,879
584FD_O Title IV, Part A, Student Supports	1,898,299	685,983	2,637,853	-53,570
587FD_L IDEA Preschool Grant for the Handicapped	25,603	11,994	22,329	15,268
590FD_O Improving Teacher Quality	-595,583	868,070	70,876	201,611
599FD_O Miscellaneous Federal Grants	9,211,106	54,074	4,948,399	4,316,780
999FD Payroll Clearing Fund	-5,075,138	31,864	-16,473,815	11,430,541
	\$398,971,705	\$125,340,851	\$132,042,933	\$392,269,624

*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 July 31, 2024

	Board Appropriations 6/25/2024	Workday Appropriations	YTD Expenditures
001FD_L General Fund	\$740,802,295	\$740,802,295	\$65,562,480
002FD_L Bond Retirement	27,836,698	27,836,698	0
003FD_L Permanent Improvement	19,992,566	19,992,566	297,628
006FD_L Food Services	29,888,725	29,888,725	860,206
007FD_T Special Trust	5,544,770	5,544,770	1,007,067
010FD_L Classroom Facilities	119,047,997	119,047,997	9,020,505
018FD_L Public School Support	353,546	353,546	21,691
019FD_L Other Grants	727,356	727,356	727,356
023FD_L Liability Self-Insurance	1,012,759	1,012,759	7,638
024FD_L Employee Benefits Self-Insurance	130,100,000	130,100,000	17,758,876
034FD_L Classroom Facilities Maintenance	4,938,643	4,938,643	130,699
036FD_L Partnering Community School	6,200,000	6,200,000	0
200FD_L Student Managed Student Activity	585,939	585,939	21,867
300FD_L District Managed Student Activity	183,865	183,865	6,999
401FD_A Auxiliary Services (NPSS)	4,652,873	4,652,873	187,863
439FD_B Public School Preschool	1,851,013	1,851,013	812,575
451FD_B Data Communications for School Buildings	153,000	153,000	0
461FD_L Vocational Education Enhancement	20,000	20,000	19,098
499FD_B Miscellaneous State Grants	648,485	648,485	16,184
*507FD_G Elementary and Secondary School	10,000,000	10,000,000	36,721,794
508FD_G Governors Emergency Education Relief	0	0	0
*512FD_L School Maintenance and Operational	150,000	150,000	-4,028
516FD_F IDEA, Part B, Special Education	12,455,624	12,455,624	1,428,620
524FD_O Vocational Education: Carl D. Perkins	1,945,951	1,945,951	543,464
536FD_O Title I School Improvement Stimulus A	3,485,397	3,485,397	1,399,204
537FD_L Title I School Improvement Stimulus G	336,128	336,128	0
551FD_O Title III, Limited English Proficiency	1,068,850	1,068,850	550,217
571FD_O Refugee Children School Impact Act	159,430	159,430	309,754
*572FD_G Title I Disadvantaged Children	45,909,766	45,909,766	3,429,438
584FD_O Title IV, Part A, Student Supports	3,365,870	3,365,870	2,637,853
587FD_L IDEA Preschool Grant for the Handicapped	332,449	332,449	22,329
590FD_O Improving Teacher Quality	5,629,359	5,629,359	70,876
599FD_O Miscellaneous Federal Grants	2,280,055	2,280,055	4,948,399
	\$1,181,659,409	\$1,181,659,409	\$148,516,653

*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 July 31, 2024

Supplier	Purchase Order	Document Date	Amount
Richard Hart DBA Hart Transportation Courier Service	PO-10103058	7/11/2024	\$27,800
Samia Transportation, Inc.	PO-10103060	7/11/2024	31,800
U.S. Department Of Treasury	PO-10103074	7/11/2024	28,280
Greathouse Medical Transportatation	PO-10103154	7/16/2024	26,050
DunamisTransportation DBA Tolulope Kayode Adepomola	PO-10103171	7/16/2024	40,400
F.C. Transportation, LLC	PO-10103194	7/16/2024	39,150
Emmanuel Medical Transportation	PO-10103195	7/16/2024	37,600
Ohio Development Supports LLC DBA ODS Transportation	PO-10103184	7/16/2024	30,700
Americab Transportation, Inc.	PO-10103185	7/16/2024	30,500
First Choice Coffee Services	PO-10083772	7/17/2024	27,000
Gerow Equipment Co.	PO-10103216	7/17/2024	50,000
Smith & Oby	PO-10103220	7/17/2024	50,000
Total Roofing Services, LLC	PO-10103221	7/17/2024	50,000
Cleveland Hermetic & Supply	PO-10103222	7/17/2024	40,000
Preferred Roofing Services, LLC	PO-10103223	7/17/2024	50,000
West Roofing System Inc	PO-10103224	7/17/2024	50,000
Nanosoft Consulting LLC DBA Paul Obalonye	PO-10103241	7/17/2024	27,860
MEME STYLES CONSULTING	PO-10103248	7/17/2024	37,125
Richard Hart DBA Hart Transportation Courier Service	PO-10103250	7/17/2024	35,700
Popowski Paint & Paper, Inc.	PO-10103252	7/17/2024	40,735
Honest Games Corporation	PO-10103267	7/18/2024	48,000
Fastsigns Downtown District	PO-10103302	7/18/2024	31,488
Thyssenkrupp Elevator	PO-10103398	7/23/2024	48,915
West Roofing System Inc	PO-10103413	7/24/2024	38,730
Cook Paving & Construction Co., Inc.	PO-10103415	7/24/2024	48,825
Boland Medical Transportation	PO-10103504	7/25/2024	50,000
FinixPro LLC	PO-10103505	7/25/2024	50,000
KORO Transport LLC	PO-10103509	7/25/2024	50,000
Frederick A. Baker Sr. DBA OBW Transportation Company L.L.C	PO-10103526	7/25/2024	50,000
Freedom Transportation Resources LLC	PO-10103527	7/25/2024	50,000
MAM TRANSIT LLC	PO-10103529	7/25/2024	50,000
Nanosoft Consulting LLC DBA Paul Obalonye	PO-10103535	7/25/2024	50,000
Issac Walker dba Call My Ride LLC	PO-10103536	7/25/2024	50,000
Geavon'te Johnson DBA DWJ Investment DBA Unified Community	PO-10103549	7/25/2024	50,000
Bluenile TS DBA Ali Abdalla	PO-10103556	7/25/2024	50,000
The Window King Co., Inc.	PO-10101967	7/29/2024	30,995
The Russell Flooring Company	PO-10103611	7/29/2024	32,200
Global Walker, Inc.	PO-10103638	7/29/2024	26,250
Hatzel & Buehler, Inc	PO-10103656	7/29/2024	50,000
Premise Solutions, LLC	PO-10103657	7/29/2024	45,135

Cleveland Metropolitan School District
Purchase Orders Between \$25,000 and \$50,000
For the Period of July 1, 2024 to July 31, 2024

Supplier Continued	Purchase Order	Document Date	Amount
Flock Group, Inc. DBA Flock Safety	PO-10098891	7/30/2024	\$38,400
Marcus Bush DBA Bush Striping, LLC	PO-10103766	7/31/2024	25,000
Total			\$1,714,638