



Department of Finance

# Fiscal Year 2022 Financial Status Report

As of May 31, 2022

Cleveland Metropolitan School District (Cuyahoga County)  
FY2022 MONTHLY OVERSIGHT MONITORING - Budget vs. Actual Variance Analysis

Actuals Through: May		2021														2022					YTD Actual	YTD Estimated	YTD Variance	Remaining Estimates	YTD Actual + Remaining Estimates	Official Forecast/ Estimate	FY Variance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
		Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Estimate	May Actual	May Variance	Jun Estimate																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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REVENUES - NON-OPERATING																						
2.050	Advances-In	0	0	0	0	0	0	7,845,000	0	0	0	0	0	0	7,845,000	5,000,000	2,845,000	0	7,845,000	5,000,000	57%	
2.060	All Other Financing Sources	2,976	6,034	630,651	4,488	0	0	0	0	0	0	705	0	(705)	0	644,149	200,000	444,149	0	644,149	200,000	222%
2.070	Total Other Financing Sources	2,976	6,034	630,651	4,488	0	0	7,845,000	0	0	0	705	0	(705)	0	8,489,149	5,200,000	3,289,149	0	8,489,149	5,200,000	63%

	2.080 TOTAL REVENUE		54,307,475	130,649,976	29,254,426	34,645,731	27,057,256	27,275,849	80,818,051	115,647,064	58,978,813	36,180,192	27,537,939	31,727,753	4,189,814	34,914,021	626,542,586	590,298,273	36,244,312	34,914,021	661,456,607	625,212,295	6%
EXPENDITURES		Cumulative Rev Variance>													36,244,312								
3.010	Personal Services	29,127,540	29,341,037	29,486,657	33,728,016	29,045,464	29,270,290	29,081,490	29,700,189	30,260,929	31,479,828	32,360,542	28,681,675	(3,678,868)	29,469,867	329,203,115	331,112,228	(1,909,113)	29,469,867	358,672,982	360,582,095	-1%	
3.020	Benefits	12,391,225	11,761,936	12,087,614	12,355,222	11,971,428	13,071,071	14,576,217	12,963,917	13,139,895	12,118,115	12,341,457	12,717,447	375,991	9,600,741	139,154,088	138,188,778	965,311	9,600,741	148,754,830	147,789,519	1%	
3.030	Purchased Services	11,031,329	5,835,509	4,910,142	6,816,659	5,317,132	4,473,146	3,612,397	5,713,218	6,198,802	6,427,133	6,111,059	4,260,738	(1,850,322)	4,635,756	64,596,207	65,588,491	(992,284)	4,635,756	69,231,963	70,224,247	-1%	
3.040	Supplies and Materials	1,529,372	1,444,427	2,094,925	1,611,437	1,358,136	2,083,593	(752,344)	957,011	2,326,692	690,641	639,530	1,143,847	504,317	127,054	14,487,738	11,190,650	3,297,087	127,054	14,614,791	11,317,704	29%	
3.050	Capital Outlay	221,449	3,041,485	634,846	1,066,025	185,353	522,189	276,146	139,722	183,904	585,621	197,737	(127,141)	(324,878)	78,381	6,729,600	2,059,117	4,670,484	78,381	6,807,982	2,137,498	219%	
4.300	Other Objects	(3,612,392)	1,841,775	(664,319)	602,122	4,186,383	(2,666,955)	4,579,431	(765,553)	1,428,078	3,314,452	249,035	3,439,345	3,190,310	249,035	11,682,366	7,579,092	4,103,274	249,035	11,931,401	7,828,127	52%	
5.010	Operating Transfers-Out	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0	0	0	1,000,000	1,000,000	1,000,000	0%	
5.020	Advances-Out	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000,000	0	0	0	5,000,000	5,000,000	5,000,000	0%	
5.050 TOTAL EXPENDITURES		50,688,523	53,266,170	48,549,866	56,179,481	52,063,897	46,753,334	51,373,337	48,708,504	53,538,300	54,615,791	51,899,360	50,115,911	(1,783,449)	50,160,834	565,853,114	555,718,356	10,134,758	50,160,834	616,013,948	605,879,190	2%	
		Cumulative Exp Variance>													10,134,758								
6.010 Monthly Excess/Shortfall (rev.- exp.)		3,618,952	77,383,806	(19,295,440)	(21,533,751)	(25,006,641)	(19,477,486)	29,444,714	66,938,560	5,440,513	(18,435,598)	(24,361,421)	(18,388,158)	5,973,263	(15,246,813)	60,689,472	34,579,918	26,109,554	(15,246,813)	45,442,659			
Beginning Balance		94,990,359	98,609,311	175,993,117	156,697,677	135,163,926	110,157,286	90,679,800	120,124,514	187,063,074	192,503,588	161,787,562	174,067,989	12,280,427	137,426,141	FY Beginning Cash=>						94,990,359	
6.010 Cumulative Excess/Shortfall (rev.- exp.)		3,618,952	81,002,758	61,707,318	40,173,567	15,166,927	(4,310,559)	25,134,155	92,072,715	97,513,228	79,077,630		60,689,472	Current Cash=>						155,679,831			
Ending Cash Balance		98,609,311	175,993,117	156,697,677	135,163,926	110,157,286	90,679,800	120,124,514	187,063,074	192,503,588	174,067,989	137,426,141	155,679,831	18,253,690	122,179,328	Projected Ending Cash=>						140,433,018	
Encumbrances		26,930,443	31,231,265	32,357,586	29,573,584	27,859,519	25,332,763	24,759,773	26,231,792	25,221,415	23,917,573	16,000,000	23,576,834	7,576,834	16,000,000	Using Assumed Remaining Estimates							
UNENCUMBERED CASH BALANCE		71,678,868	144,761,852	124,340,091	105,590,342	82,297,766	65,347,037	95,364,741	160,831,282	167,282,173	150,150,416	121,426,141	132,102,997	10,676,856	106,179,328								

\*Projected total year is based on YTD actuals plus remaining monthly estimates. Timing of revenues and expenditures can make a signicant swing in projections.

Notes-Monthly Significant Variances Between Estimated Amounts and Actual Amounts of Revenue and Expenditure Lines Above (Add monthly headings and lines as needed for all notes throughout the year for a cumulative history of significant variances):	
Jul Notes: On the revenue side, there is a significant variance between the estimate and actual for Unrestricted State Grants. This category contains the revenue of the new State formula. As the state continues to enter the new State formula, there should be a correction to bring us back to our estimated amounts. Additionally on the revenue side, there was a positive variance in other revenue, this was a result in the District recieving our Medicaid reimbursement we expected to receive back in June. On the expenditure side, there was a positive variance in Personal Services, as the District continues to fill vacant positions, we would expect this to get closer to our variance. Also on the expenditure side, there was negative variance in Purchased Services and Other Objects. On the Purchased Services side this was a result in the District catching up on some passed due utility bills. In Other Objects, this variance was caused by the District paying all of its liability insurance for the entire year in July.	
Aug Notes: In revenue, Property Tax collected for the 2nd half of calendar year of 2021 came in slightly above than what was expected. Our current collection rate increased less than 1% from the previous year. We are still monitoring the change in the state formula as it should be fully implemented in October. In expenses, all areas except Purchased Services came in below than its estimate. Purchased Services continue to be slightly above expectations because we have been catching up in some passed due utility bills	
Sept Notes: In revenue, Other revenue exceed its September estimated because the District received about \$2.1 million in reimbursements from the Flats East Bank on past due tax reimbursements. Also, under Other Financing Sources, the District received a \$630,000 reimbursement from the State Employee Retirement System regarding payments made from the previous fiscal year. On the Expense side, Salary and Benefits continue to come in right around their estimated amounts. The large variance in Capital Outlay was due to the IT department reallocating monies they originally had in their Purchased Services to the Capital Outlay line.	
Oct. Notes: Overall revenue came in what was expected during the month. In November, the District will receive its Property Tax Allocation from the State and will record the Return of Advance from the Previous Year. On the expense side, all categories other than Purchased Services came in below the expected amount. Purchased Services was higher than expected as bills for out of district tuition started to roll in for the current fiscal year.	
Nov. Notes: Overall revenue collection continues to be ~2% higher than forecasted. The State Foundation payments do not yet reflect the new Fair Student Funding formula. Overall expenses are on-track to the forecast.	
Dec. Notes: Overall revenue collection continues to be on-track towards the forecast. The State Foundation payments do not yet reflect the new Fair Student Funding formula. The Advances In will occur in January. Overall expenses are running slightly below forecast.	
Jan. Notes: Revenue reflects our first payment under the HB110 Fair School Funding, a property tax advance, and the return of advances from grants. Expenditures were largely as predicted with some journaled expenses resulting in negative spending in supplies.	
Feb. Notes: Revenue reflects a property tax advance and fluxuations in foundation funding. Overall, expenditures are below forecast.	
Mar. Notes: Revenue reflects property tax 1st half settlement, and fluxuations in state foundation and grant funding. Overall, expenditures are below forecast.	
April Notes: Revenue continues to trend ahead of plan. The negative General Property Tax amounts reflects reclassifying some year-to-date revenue to Tangible Personal Property. Expenses are trending slightly higher than plan with April expenditures reflecting a property tax collection fees.	
May Notes: Year-to-revenue continues to trend better than forecast, while expenses are trending worse than forecast due to a few factors: (1) larger healthcare costs, (2) devices and hotspots paid on the General Fund with a corresponding reimbursement, and (3) reflecting property tax collection fees with corresponding revenue.	

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

### Revenue Summary

The Cleveland Metropolitan School District is forecasting \$625,212,295 in revenue within the General Fund for Fiscal Year 2022 as shown on Figure 1. As of May 31, 2022 the District has received revenue in the amount of \$626,542,586. The District has collected \$1,330,291 in excess of its target.

**Figure 1: Forecasted Revenues and Actual Revenues**

	FY22 Budget		FY22 Actual		Balance	
<b>Revenues</b>						
General Property Tax	\$	216,190,709	\$	219,371,142	(a)	\$ 3,180,433
Personal Property Tax		39,953,523	\$	39,254,331	(b)	(699,192)
State Grants-in-Aid		309,575,816	\$	296,096,629		(13,479,187)
Property Tax Allocation		19,138,411	\$	17,283,575		(1,854,836)
Other Revenues		35,153,836	\$	46,047,760		10,893,924
Advances In		5,000,000	\$	7,845,000		2,845,000
Other Financing Sources		200,000	\$	644,149		444,149
<b>Total Revenues</b>		625,212,295		626,542,586		1,330,291

*Negative balance represents amount remaining to be collected for the year, positive balances represent amount collected in excess of estimate. Numbers listed in green are **On Target** to meet or exceed forecast, those listed in red are **At Risk** of not meeting the forecast.*

#### Notes

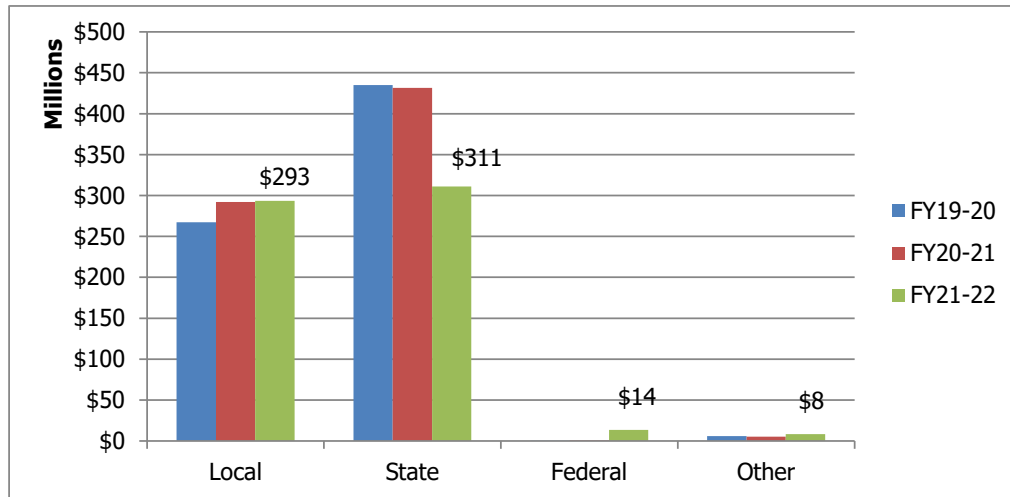
- (a) The District received \$207,515,493 in general property taxes in FY21 and forecasted \$216,190,709 in FY22. As of May 31, 2022 the District has received \$219,371,142.
- (b) The District will receive state funding in FY22 based on the new HB110 funding formula.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

**Figure 2 below compares revenue sources to the prior two years as of May. The three years of data is beneficial for trend analysis performed throughout the year.**

**Figure 2: Revenue by Category**



\*Data labels represent figures for current FY\*

### Notes

- (a) Local (Property Tax) includes the additional 5.0 mills passed by votes through Issue 68.
- (b) The State Foundation no longer includes "pass-thru" revenue for charter schools and scholarships.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

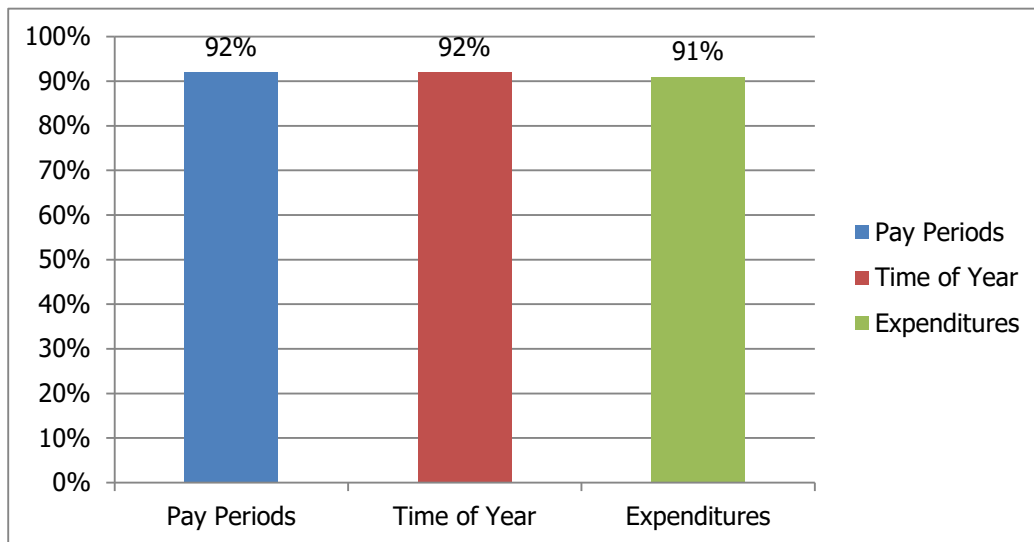
## MONTHLY FINANCIAL STATUS REPORT

### Expenditure Summary

For FY2022 the Board passed a full appropriation of \$605,879,190. This budget, coupled with carryover encumbrances of \$12,982,836, resulted in a \$618,862,026 appropriation for FY2022. The following information is a financial update of the status of this appropriation through May 31, 2022.

Through May 31, 2022 the District has expended \$565,853,114 which reflects 91.00% of the District's total appropriation (see Exhibit A). The District also has outstanding encumbrances of \$23,576,834. A statistical spending range for the District is based on two analyses: first, time elapsed is eleven months, or 91.67%, of the fiscal year. Secondly, 46 of the 50, or 92.00%, of the total pay periods have passed. Figure 3 illustrates these points.

**Figure 3: Expenditure Level Through May**



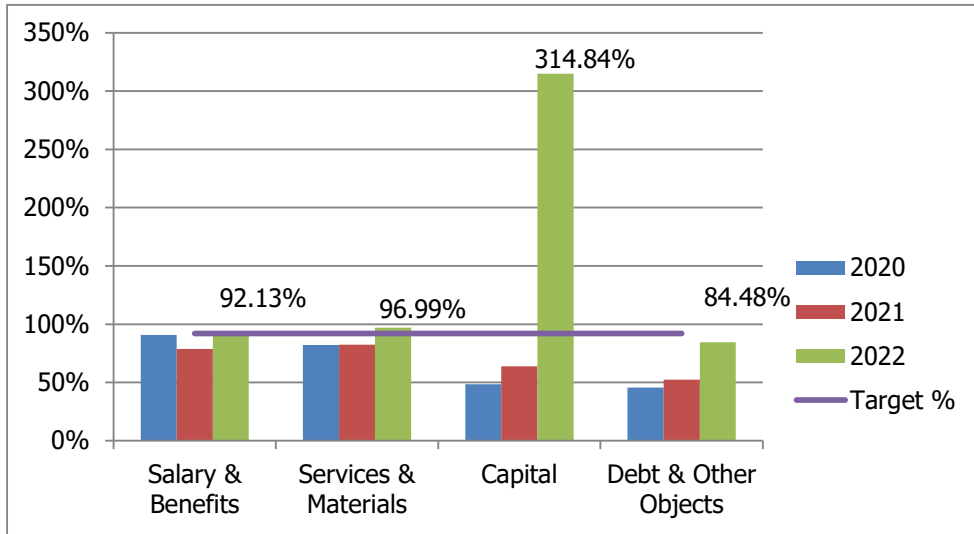
Overall, the District's expenditure level through May is below target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which related specifically to school opening activities.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

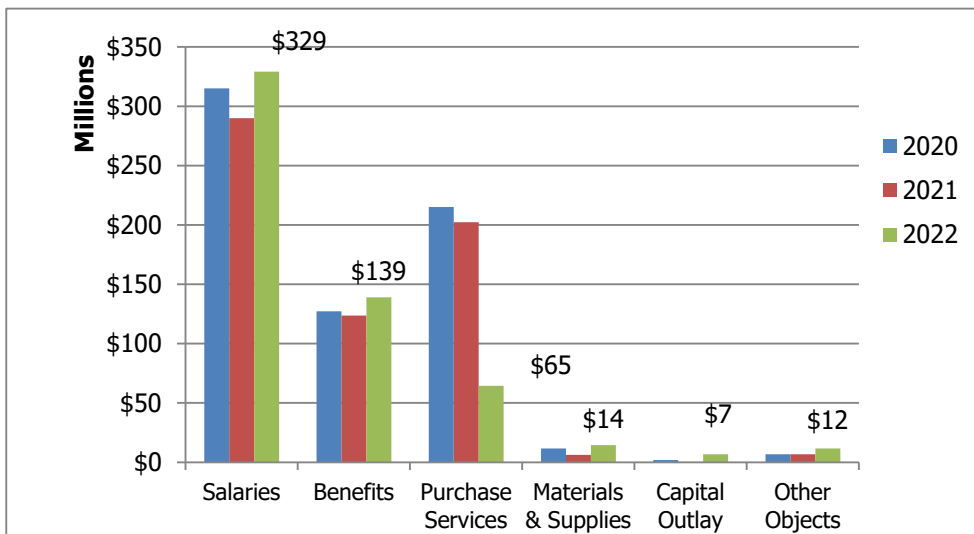
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data is beneficial for trend analysis performed throughout the year. Further discussion of these two figures is included on the following page.

**Figure 4: % Spend to Budget for YTD Expenditures**



Target percent of 91.67% is based on the # of months completed in the current year.

**Figure 5: Expenditure by Category**



\*Data labels represent figures for current FY\*

# **CLEVELAND METROPOLITAN SCHOOL DISTRICT**

## **MONTHLY FINANCIAL STATUS REPORT**

**As Figures 4 and 5 illustrate, overall salaries and fringe benefits are higher than prior years. The trend line in Figure 4 is based on the time elapsed for the year. Health care costs are forecasted to increase 6.5% in FY 22 from FY 21.**

**Purchased Services and Materials are, collectively, below budget year-to-date.**

**General Fund Capital expenditures are above budget because the General Fund was used to pay for 1:1 devices that will be reimbursed through a pandemic-related eRate program. The majority of other devices purchases and on-going construction projects are accounted for in other funds and therefore not reflected in the encumbrances/expenditures above.**

**Finally, the debt service and other objects category of encumbrance / expenditures, which mainly reflects the payment of treasurer and auditor fees and the transfer of monies to other District funds (as required by State regulations), is as expected year-today. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.**

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

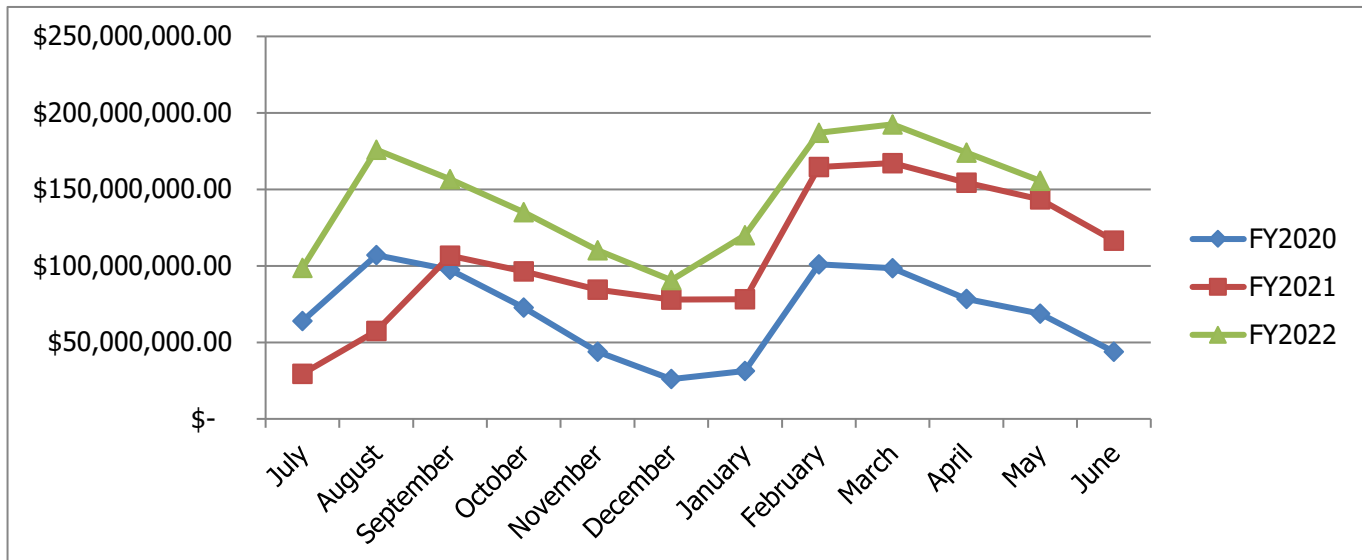
## MONTHLY FINANCIAL STATUS REPORT

### Cash Balances

The cash balance as of May 31, 2022 is \$155,679,831. The unencumbered balance as of May 31, 2022 is \$132,102,997.

	FY '22
Beginning Cash Balance	\$ 94,990,359
Total Revenues	\$ 626,542,586
Total Expenses	\$ 565,853,114
Revenue over Expenses	\$ 60,689,472
Ending Cash Balance	\$ 155,679,831
Encumbrances/Reserves	\$ 23,576,834
Unencumbered Balance	\$ 132,102,997

**Figure 6: Cash Balances Last 3 Years**





**CMSD Cash Reconciliation**  
**May 2022**

(0.00)

**Ending**

**Bank Statements:**

BNY Mellon - 6754	38,824,122.75
Fifth Third - 3344	(21,812.78)
JP Morgan - CFAP 5 Savings - 7389	1,695,969.39
JP Morgan - CFAP 6 Savings - 7893	585,985.17
JP Morgan - CFAP 7 Savings - 1988	31,668.54
JP Morgan - CFAP 8 Checking - 6221	35,707,741.00
JP Morgan - CFAP 8 Savings - 2595	1,925,922.25
JP Morgan - Debt Service Savings - 9974	30,448.53
JP Morgan - General Fund - 4288	82,882.37
JP Morgan - LFI Savings - 0022	30,504.35
JP Morgan - MetLife	251,027.95
Key Bank - Accounts Payable Concentration Account - 4657	6,250,139.36
Key Bank Asset Services CMSD ACE-AIM JT Venture Lien Escrow - 2080	666,661.12
Key Bank Asset Services CMSD Envirocom Alcott Lien Escrow - 4380	890,980.98
Key Bank Asset Services CMSD Envirocom Seg 5 Alcott Lien Escrow - 1500	2,544,052.18
Key Bank Asset Services CMSD Nusurge Alcott Project Lien Escrow - 4400	55,872.35
Key Bank Asset Services CMSD Titanium Demo Lien Escrow - 2050	93,406.14
Key Bank - Food Services Acct - 9871	93,356.27
Key Bank - Payroll Concentration Acct - 9905	16,820.03
Key Bank - Student Activities Acct - 9912	119,032.38
PNC 9366	1,991,810.92
STAR OH LFI Funds - 6427	33,370,316.91
STAR OH State 7 - 76013	37,679.06
STAR OH State Funds - 1661	203,241,691.95
<b>Total Bank Statements</b>	<b>328,516,279.17</b>

**Adjustments to Bank Balances:**

Keybank AP Checking 3688 Outstanding Checks	(10,311,628.81)
Keybank Payroll Checking 2813 Outstanding Checks	(33,716.72)
ePay Funds Transferred - Not Yet Paid	(179,230.47)
Keybank Payroll Concentration #9905 Outstanding EFTs	(1,377.85)

**Total Outstanding Items**

(10,525,953.85)

**ADJUSTED BANK BALANCE**

317,990,325.32

**Fund Balances:**

001FD_L General Fund	155,679,831.06
002FD_L Bond Retirement	65,954,665.10
003FD_L Permanent Improvement	33,579,884.14
006FD_L Food Services	1,149,445.16
007FD_T Special Trust	6,581,521.09
010FD_L Classroom Facilities	44,198,294.47
018FD_L Public School Support	1,007,094.53
019FD_L Other Grants	(727,356.34)

	<b>Ending</b>
023FD_L Liability Self-Insurance	1,495,864.08
024FD_L Employee Benefits Self-Insurance	11,520,148.76
034FD_L Classroom Facilities Maintenance	3,982,773.17
036FD_L Partnering Community School	931,730.76
200FD_L Student Managed Student Activity	575,881.60
300FD_L District Managed Student Activity	95,112.28
401FD_A Auxiliary Services (NPSS)	3,286,397.91
439FD_B Public School Preschool	3,820.51
451FD_B Data Communications for School Buildings	44,537.86
461FD_L Vocational Education Enhancement	(5,081.06)
463FD_B Alternative Schools	358,864.14
467FD_B Student Wellness and Success	2,014,540.35
499FD_B Miscellaneous State Grants	1,619,230.30
507FD_G Elementary and Secondary School Emergency Relief (ESSER)	(17,680,456.93)
510FD_G Coronavirus Relief Fund (CRF)	-
512FD_L School Maintenance and Operational Assistance (Impact Aid/SAFA)	201,205.13
516FD_F IDEA, Part B, Special Education, Education of Handicapped Children	(2,909,776.41)
524FD_O Vocational Education: Carl D. Perkins Vocational Education Act of 1984	(727,165.34)
536FD_O Title I School Improvement Stimulus A	(1,039,387.74)
537FD_L Title I School Improvement Stimulus G	(579,513.87)
551FD_O Title III, Limited English Proficiency	88,183.06
571FD_O Refugee Children School Impact Act	(245,735.91)
572FD_G Title I Disadvantaged Children/Targeted Assistance	3,880,040.15
584FD_O Title IV, Part A, Student Supports and Academic Enrichment	(2,140,149.20)
587FD_L IDEA Preschool Grant for the Handicapped	154,755.61
590FD_O Improving Teacher Quality	523,782.17
599FD_O Miscellaneous Federal Grants	17,894.64
999FD Payroll Clearing Fund	5,061,402.04
<b>Total Fund Balances</b>	<b>317,952,277.27</b>
<b>Total Adjustments to Fund Balance - Detail May be Provided Upon Request</b>	<b>38,048.05</b>
<b>ADJUSTED FUND BALANCE</b>	<b>317,990,325.32</b>
	<b>(0.00)</b>



# CMSD FNA Board Report Contracts Issued in Month Between \$25K and \$50K

10:16 AM  
06/16/2022  
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Issued On or After: 05/01/2022

Issued On or Before: 05/31/2022

Accounting Date for Operational Transaction	Supplier	Supplier Contract	Total Contract Amount
05/01/2022	Doris Elizabeth Korda DBA Korda Institute For Teaching	CON-10030800: Korda Ins for Teaching-CSA 2022	29,300.00
05/01/2022	Easy Graphics Corp DBA Assessment Technologies	CON-10031696: Title I - Lutheran High School West	25,000.00
05/01/2022	Mcpc Incorporated	CON-10032394: Logistics for Clevertouch Project	25,126.00
05/01/2022	The Cleanout Kings, LLC	CON-10031820: Cleanout Kings EPC Landscaping 2022	30,000.00
05/02/2022	Sonya Murray DBA Equity Matters Consulting: Memorial	CON-10032008: GWC - Equity Matters 22/23	25,000.00
05/04/2022	Maple Heights City School District	CON-10032085: MAPLE HEIGHTS MCKINNEY VENTO	39,597.00
05/05/2022	Schindler Elevator Corp.	CON-10032127: Schindler Invoices April 2022	25,372.27
05/06/2022	Burten Bell Carr Development	CON-10032139: GWC - Burten Bell Carr	49,000.00
05/06/2022	Farnham Equipment Company	CON-10032153: Charles Mooney - Gym Divider	48,918.00
05/09/2022	Inquiry Schools, Inc.	CON-10032066: CMSD Summer 2022 Middle School Institute	36,300.00
05/12/2022	Angelotta Landscaping, Inc	CON-10032298: Angelotta Landscaping NEW JFK May 12 2022	25,600.00
05/13/2022	Royal Fireworks Press	CON-10032321: Royal Fireworks Press - Books 2022	42,240.00
05/16/2022	Hatzel & Buehler, Inc	CON-10032382: Electrical Connection for Garrett Morgan Swing Kitchen Equipment	48,199.00
05/17/2022	State Industrial Products DBA State Chemical Mfg.	CON-10032406: Cooling Towers 2022	29,000.00
05/19/2022	PSI Affiliates, Inc.	CON-10032454: Psychological Services-Various Nonpublic Schools	25,633.50
05/23/2022	School Outfitters LLC	CON-10032519: Anton New Student Corner	47,239.36
05/24/2022	Lori Bellman	CON-10032549: Bethune - Mural for building	25,000.00
05/25/2022	Daniel D Garry DBA Eagle Design & Construction	CON-10032595: Garrett Morgan - kitchen Plumbing Quote	34,915.00
05/26/2022	Ronald E. Alexander A Legal Professional Assoc.	CON-10032637: Impartial Hearing Officer Services	25,000.00
05/26/2022	The Arbiter LLC Arbiter Sports	CON-10032624: Payment of Game Day	35,000.00
05/27/2022	Star Concrete & Construction	CON-10032640: Glenville - Concrete Replacement	33,750.00



**CMSD FNA Board Report POs Issued in  
Month Between \$25K and \$50K**

10:17 AM  
06/16/2022  
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Issued On or After: 05/01/2022  
Issued On or Before: 05/31/2022

Issued Date	PO Number	Supplier	Total PO Amount
05/02/2022	PO-10063807	Achieve 3000 Inc.	30,490.00
05/02/2022	PO-10064443	Bluum Of Minnesota, LLC	28,472.00
05/02/2022	PO-10064271	Colonial Oil Industries, Inc.	34,023.00
05/02/2022	PO-10064283	Premier Produce One, Inc	25,000.00
05/04/2022	PO-10065142	Stan Miller & Associates	27,500.00
05/05/2022	PO-10063928	Super Duper Publications	28,447.99
05/06/2022	PO-10062112	Easy Way Safety Services, Inc.	26,745.00
05/11/2022	PO-10063805	Mcgraw-Hill Global Education LLC	39,030.49
05/12/2022	PO-10065451	Colonial Oil Industries, Inc.	31,011.55
05/12/2022	PO-10065452	Colonial Oil Industries, Inc.	31,003.28
05/12/2022	PO-10065453	Colonial Oil Industries, Inc.	30,380.05
05/12/2022	PO-10065454	Colonial Oil Industries, Inc.	33,843.55
05/12/2022	PO-10066113	Winsor Learning, Inc.	35,491.50
05/13/2022	PO-10065455	Colonial Oil Industries, Inc.	33,843.55
05/13/2022	PO-10065457	Colonial Oil Industries, Inc.	32,612.05
05/13/2022	PO-10065458	Colonial Oil Industries, Inc.	33,843.55
05/17/2022	PO-10066461	Dell Computer Corp.	25,877.00
05/17/2022	PO-10065180	Math Learning Center	36,525.60
05/18/2022	PO-10066075	Colonial Oil Industries, Inc.	35,631.55
05/18/2022	PO-10066076	Colonial Oil Industries, Inc.	35,626.80
05/26/2022	PO-10063209	Fun And Function LLC	43,728.20
05/26/2022	PO-10064477	Rehabmart.Com	25,798.00
05/26/2022	PO-10063567	Rifton Equipment (Community Playthings)	44,592.00
05/27/2022	PO-10065962	Allied Building Service Company of Detroit, Inc. The Mellocraft Company aka Allied Eagle Supply Company, LLC	30,240.00