



Department of Finance

# Fiscal Year 2021 Financial Status Report

As of May 31, 2021

# Cleveland Metropolitan School District (Cuyahoga County)

## FY2021 MONTHLY OVERSIGHT MONITORING - Budget vs. Actual Variance Analysis

Actuals Through: **May**

Date Completed: **5/11/2021**

		2020						2021								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							
<b>REVENUES - OPERATIONAL</b>																						
1.010	General Property Tax (Real Estate)	4,268,000	41,408,000	44,084,505	575,636	0	0	15,125,000	97,714,000	586,561	0	0	0	0	6,660,925	203,761,702	201,198,989	2,562,713	6,660,925	210,422,627	207,859,914	1%
1.020	Tangible Personal Property Tax	0	0	16,946,510	0	0	0	0	19,141,040	0	0	0	0	0	0	36,087,549	36,087,550	(0)	0	36,087,549	36,087,549	0%
1.035	Unrestricted State Grants-in-Aid	32,957,973	33,457,490	32,943,864	32,928,635	33,348,115	32,861,885	33,548,939	34,857,846	33,060,926	33,062,301	33,020,935	32,983,487	(37,448)	33,818,193	366,011,461	363,520,137	2,491,324	33,818,193	399,829,654	397,338,330	1%
1.040	Restricted State Grants-in-Aid	4,388,306	4,388,306	4,388,307	4,388,306	4,388,306	4,388,306	4,388,306	4,388,306	4,388,306	4,569,278	4,388,306	4,388,306	(180,972)	4,891,174	48,271,369	49,768,502	(1,497,133)	4,891,174	53,162,543	54,659,676	-3%
1.050	Property Tax Allocation	0	0	0	8,403,344	0	0	0	0	8,744,841	0	0	0	0	0	17,148,185	17,327,401	(179,216)	0	17,148,185	17,327,401	-1%
1.060	All Other Revenues	1,367,992	3,250,083	6,510,247	1,267,991	6,151,135	12,078,554	4,429,636	2,913,223	7,964,837	3,190,710	2,560,833	4,104,643	1,543,810	2,008,637	53,229,052	48,479,208	4,749,844	2,008,637	55,237,689	50,487,845	9%
<b>TOTAL OPERATING REVENUE</b>		<b>42,982,271</b>	<b>82,503,879</b>	<b>104,873,432</b>	<b>47,563,912</b>	<b>43,887,556</b>	<b>49,328,746</b>	<b>57,491,881</b>	<b>139,873,375</b>	<b>65,141,671</b>	<b>49,386,158</b>	<b>40,151,046</b>	<b>41,476,437</b>	<b>1,325,390</b>	<b>47,378,929</b>	<b>724,509,318</b>	<b>716,381,787</b>	<b>8,127,532</b>	<b>47,378,929</b>	<b>771,888,248</b>	<b>763,760,715</b>	<b>1%</b>
<b>REVENUES - NON-OPERATING</b>																						
2.050	Advances-In	0	0	5,224,518	271	0	0	0	0	0	0	0	0	0	0	5,224,789	5,224,518	271	0	5,224,789	5,224,518	0%
2.060	All Other Financing Sources	1,984	29,580	2,041	17,339	0	0	0	0	175	312	704	434	(270)	0	51,865	200,000	(148,135)	0	51,865	200,000	-74%
<b>2.070 Total Other Financing Sources</b>		<b>1,984</b>	<b>29,580</b>	<b>5,226,559</b>	<b>17,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175</b>	<b>312</b>	<b>704</b>	<b>434</b>	<b>(270)</b>	<b>0</b>	<b>52,766,544</b>	<b>5,424,518</b>	<b>(147,864)</b>	<b>0</b>	<b>52,766,544</b>	<b>5,424,518</b>	<b>-3%</b>

<b>2.080 TOTAL REVENUE</b>		<b>42,984,255</b>	<b>82,533,459</b>	<b>110,099,992</b>	<b>47,581,522</b>	<b>43,887,556</b>	<b>49,328,746</b>	<b>57,491,881</b>	<b>139,873,375</b>	<b>65,141,845</b>	<b>49,386,471</b>	<b>40,151,750</b>	<b>41,476,870</b>	<b>1,325,120</b>	<b>47,378,929</b>	<b>729,785,973</b>	<b>721,806,305</b>	<b>7,979,668</b>	<b>47,378,929</b>	<b>777,164,902</b>	<b>769,185,233</b>	<b>1%</b>		
<b>EXPENDITURES</b>		<b>Cumulative Rev Variance&gt;</b>																						
3.010	Personal Services	28,812,789	25,967,833	27,174,325	29,915,429	26,753,444	26,321,490	25,935,932	26,388,737	26,424,970	30,480,559	31,467,778	28,542,998	(2,924,780)	28,656,851	302,718,507	321,977,490	(19,258,983)	28,656,851	331,375,358	350,634,342	-5%		
3.020	Benefits	12,001,262	12,220,631	13,265,589	11,071,278	11,202,542	10,978,700	11,603,263	12,935,327	11,558,619	11,571,878	10,807,174	11,606,588	799,414	8,407,183	130,015,676	121,009,225	9,006,452	8,407,183	138,422,859	138,387,420	0%		
3.030	Purchased Services	15,101,756	16,023,186	17,329,219	16,034,809	18,052,964	18,595,719	19,144,535	16,433,886	22,762,147	20,452,403	19,364,664	22,436,433	3,071,769	14,689,737	202,367,057	207,836,158	(5,469,100)	14,689,737	217,056,795	222,525,895	-2%		
3.040	Supplies and Materials	472,866	535,094	1,117,000	1,398,763	1,817,835	983,564	348,806	656,884	329,027	162,799	1,023,181	84,305	(938,875)	203,272	7,906,944	17,903,856	(9,996,912)	203,272	8,110,216	12,427,958	-35%		
3.050	Capital Outlay	56,721	64,721	9,863	56,927	54,902	31,937	69,118	60,288	12,685	21,013	487,682	(25,666)	(513,349)	193,313	412,507	5,078,440	(4,665,933)	193,313	605,821	1,379,910	-56%		
4.300	Other Objects	1,301,141	81,318	1,681,104	(14,084)	688,385	38,839	100,172	70,398	2,600,712	69,270	250,000	163,301	(86,699)	250,000	6,780,555	7,608,463	(827,908)	250,000	7,030,555	7,858,463	-11%		
5.010	Operating Transfers-Out	0	0	600,000	0	0	0	0	0	0	0	0	0	0	1,000,000	600,000	0	600,000	1,000,000	1,600,000	1,600,000	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	0%			
<b>5.050 TOTAL EXPENDITURES</b>		<b>57,746,535</b>	<b>54,892,783</b>	<b>61,177,099</b>	<b>58,463,122</b>	<b>58,570,071</b>	<b>56,950,249</b>	<b>57,201,827</b>	<b>56,545,520</b>	<b>63,688,160</b>	<b>62,757,923</b>	<b>63,400,479</b>	<b>62,807,958</b>	<b>(592,521)</b>	<b>58,400,357</b>	<b>650,801,246</b>	<b>681,413,631</b>	<b>(30,612,385)</b>	<b>58,400,357</b>	<b>709,201,603</b>	<b>739,813,988</b>	<b>-4%</b>		
<b>6.010 Monthly Excess/Shortfall (rev.- exp.)</b>		<b>(14,762,280)</b>	<b>27,640,677</b>	<b>48,922,893</b>	<b>(10,881,600)</b>	<b>(14,682,515)</b>	<b>(7,621,503)</b>	<b>290,054</b>	<b>83,327,855</b>	<b>1,453,685</b>	<b>(13,371,452)</b>	<b>(23,248,729)</b>	<b>(21,331,088)</b>	<b>1,917,641</b>	<b>(11,021,427)</b>	<b>78,984,726</b>	<b>40,392,673</b>	<b>38,592,053</b>	<b>(11,021,427)</b>	<b>67,963,299</b>				
<b>Beginning Balance</b>		37,861,509	23,099,229	50,739,906	99,662,799	88,781,199	74,098,684	66,477,181	66,767,235	150,095,090	151,548,775	101,502,911	138,177,323	36,674,412	78,254,182							<b>FY Beginning Cash=&gt;</b>	37,861,509	
<b>6.010 Cumulative Excess/Shortfall (rev.- exp.)</b>		<b>(14,762,280)</b>	<b>12,878,397</b>	<b>61,801,290</b>	<b>50,919,690</b>	<b>36,237,175</b>	<b>28,615,672</b>	<b>28,905,726</b>	<b>112,233,581</b>	<b>113,687,266</b>	<b>100,315,814</b>					<b>78,984,726</b>							<b>Current Cash=&gt;</b>	116,846,235
<b>Ending Cash Balance</b>		23,099,229	50,739,906	99,662,799	88,781,199	74,098,684	66,477,181	66,767,235	150,095,090	151,548,775	138,177,323	78,254,182	116,846,235	38,592,053	67,232,755							<b>Projected Ending Cash=&gt;</b>	105,824,808	
<b>Encumbrances</b>		15,285,205	19,039,928	17,104,283	27,678,379	27,195,683	23,810,733	24,778,447	27,761,168	26,996,465	25,758,587	16,000,000	26,843,952	10,843,952	16,000,000							<b>Using Assumed Remaining Estimates</b>		
<b>UNENCUMBERED CASH BALANCE</b>		<b>7,814,025</b>	<b>31,699,978</b>	<b>82,558,515</b>	<b>61,102,820</b>	<b>46,903,001</b>	<b>42,666,448</b>	<b>41,988,788</b>	<b>122,333,922</b>	<b>124,552,310</b>	<b>112,418,736</b>	<b>62,254,182</b>	<b>90,002,284</b>	<b>27,748,101</b>	<b>51,232,755</b>									

\*Projected total year is based on YTD actuals plus remaining monthly estimates. Timing of revenues and expenditures can make a significant 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):**

Jan Notes: The District received the first advance of the 1st half property tax collections due in March 2021. Personnel Services continues to trend under budget due to the hiring freeze that has been implemented by the District. Similar to the previous month, the charter school deduction has remained approximately at \$127 million. The current expected expenditures are currently on budget of what we expected on the beginning of the year. The District has initiated cost saving measures during the shutdown that has limited purchasing to only emergency needs, this has caused the other Non Payroll categories to trend under budget. Encumbrances are on par with the previous month because the ESC contract the District entered a contract (discussed in Oct) that we will pay down throughout the year for tuition costs.

Feb Notes: Feb Notes: The District received the second advance of the 1st half property tax collections due in March 2021. Collections on property taxes were 5% higher than the prior year. The District elected to pay the Workers' Compensation payment for the entirety of the year (instead of monthly) in the amount of \$1.45 million. This payment allowed the district to take advantage of the discount provided when paying annually. Personnel Services continues to trend under budget due to the hiring freeze that has been implemented by the District. Similar to the previous month, the charter school deduction has remained approximately at \$127 million. The current expected expenditures are currently on budget of what we expected on the beginning of the year. The District has initiated cost saving measures during the shutdown that has limited purchasing to only emergency needs, this has caused the other Non Payroll categories to trend under budget. Encumbrances are on par with the previous month because the ESC contract the District entered a contract (discussed in Oct) that we will pay down throughout the year for tuition costs.

Mar Notes: The District received the first half of the real estate settlement from the county of \$4.7m. Personnel Services continue to trend under budget as expected. Furthermore, as the district continued to prepare for the school reopening plan, the district saw an increase in purchase services spending. Other Objects expenses are higher as the District paid property tax related fees that were collected in prior months.

Apr Notes: On the revenue side, the District received the state's reimbursement for property tax collections and some Medicaid reimbursements. The six major expenditure categories continue to trend under budget for the fiscal year. The large variance in Purchased Services is due to the increase in our Charter School payments that we have experienced throughout the school year.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

### Revenue Summary

The Cleveland Metropolitan School District is forecasted \$769,185,233 in revenue within the General Fund for the 2021 fiscal year as shown on Figure 1. As of May 31, 2021 the District has received revenue in the amount of \$729,785,973. The District will need to collect another \$39,399,260 to reach its target.

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

	FY '21 Budget		FY '21 Actual		Balance
<b>Revenues</b>					
General Property Tax	\$	207,859,914	\$	203,761,703 (a)	\$ (4,098,211)
Personal Property Tax		36,087,549	\$	36,087,549 (b)	0
State Grants-in-Aid		451,998,006		414,282,832	(37,715,174)
Property Tax Allocation		17,327,401		17,148,185	(179,216)
Other Revenues		50,487,845		53,229,051	2,741,206
Advances In		5,224,518		5,224,788	270
Other Financing Sources		200,000		51,865	(148,135)
<b>Total Revenues</b>		<b>769,185,233</b>		<b>729,785,973</b>	<b>(39,399,260)</b>

*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

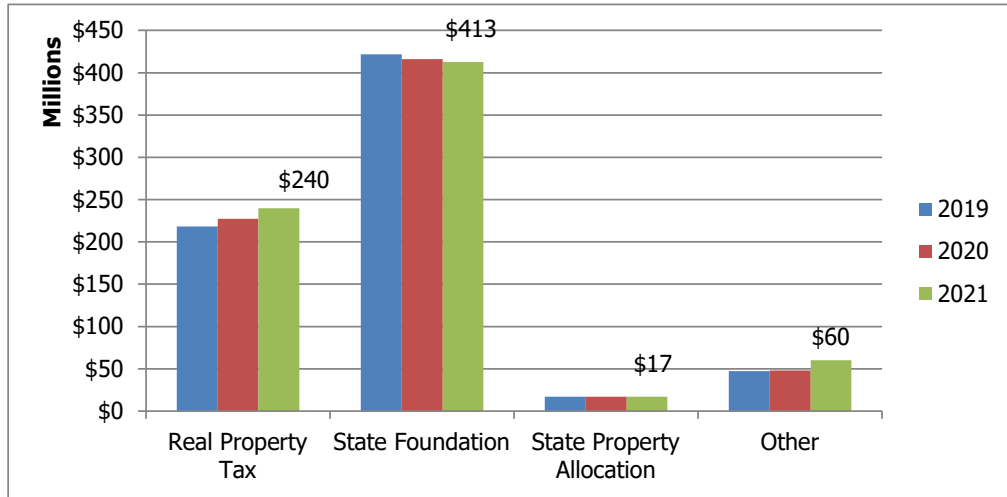
- (a) The District received \$203,175,141 in general property taxes in FY20 and forecasted \$207,515,493 in FY21. As of May 31, 2021 the District has received \$203,761,703.
- (b) The District will receive state funding in FY21 based on HB 305.

# 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 will be beneficial for trend analysis performed throughout the year.

Figure 2: Revenue by Category



\*Data labels represent figures for current FY\*

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

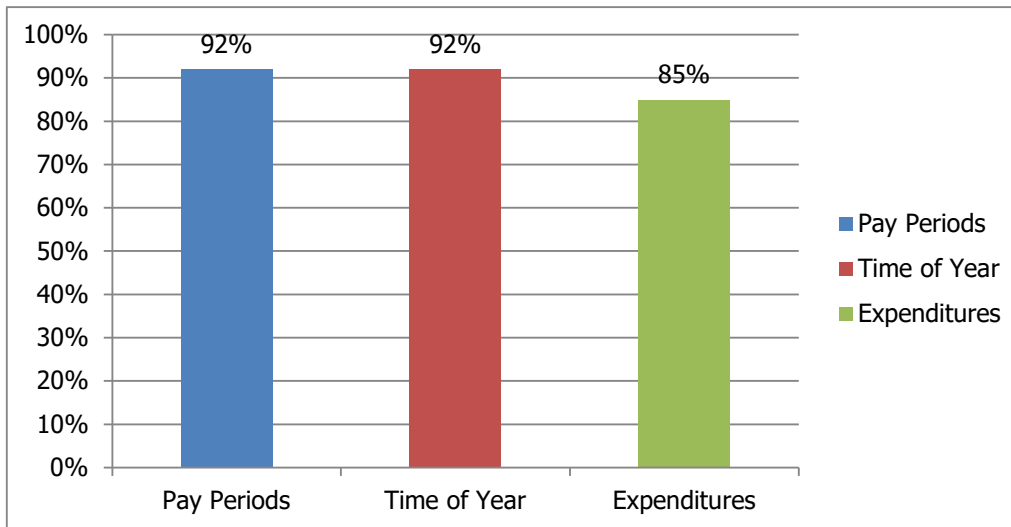
## MONTHLY FINANCIAL STATUS REPORT

### Expenditure Summary

For fiscal year 2021 the board passed a temporary appropriation of \$486,978,400, which is based on a full, planned appropriation of \$746,133,988. This budget, coupled with carryover encumbrances of \$15,791,407, resulted in a \$502,769,807 appropriation for FY 2021. The following information is a financial update of the status of this appropriation through May 31, 2021.

Through May 31, 2021 the District has expended \$650,801,245 which reflects 85.00% of the District's total appropriation (see Exhibit A). The District also has outstanding encumbrances of \$26,843,952. 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**



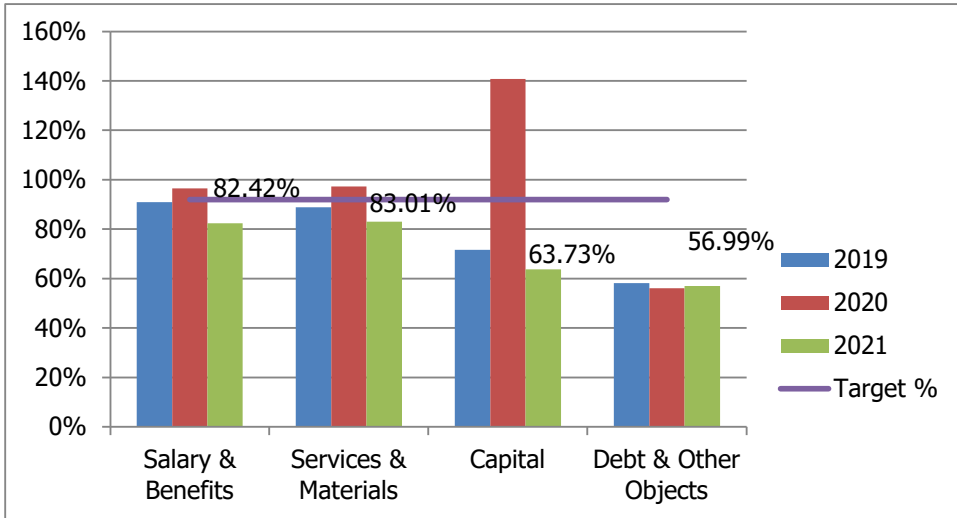
Overall, the District's expenditure level through May is slightly below target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which related specifically to school opening activities.

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

## MONTHLY FINANCIAL STATUS REPORT

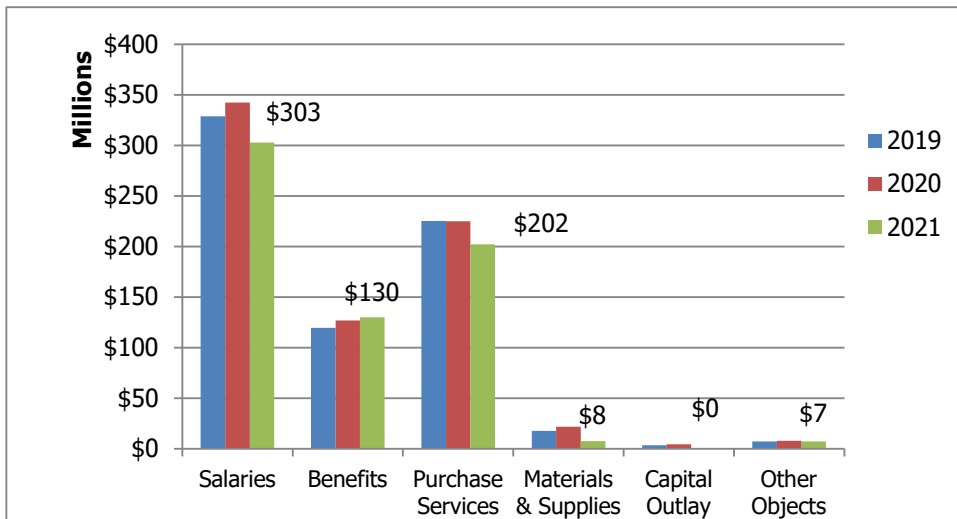
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the 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 less than prior years. This is due to the timing of payroll periods and we expect this to flatten out as the year goes on. The trend line in Figure 4 is based on the time elapsed for the year. Health care costs are forecasted to increase 5.5% in FY 21 from FY 20.**

**The current year Purchased Services and Materials categories indicate a 83.01% encumbrance/expenditure level for this month.**

**The Capital encumbrance/expenditure level, whose budget comprises only .7% of the total General Fund budget, indicates a 63.73% encumbrance/expenditure level for this month. It should be noted that the vast majority of on-going construction projects are accounted for in other funds and therefore not reflected in the encumbrances/expenditures above.**

**Finally, the debt service and other objects category of encumbrance/expenditures, which mainly reflects the payment of treasurer and auditor fees, and the transfer of monies to other District funds (as required by State regulations), is as expected as of May 31, 2021. Debt payments occur in July and April while the transfer of monies to other District funds will occur in June.**

# CLEVELAND METROPOLITAN SCHOOL DISTRICT

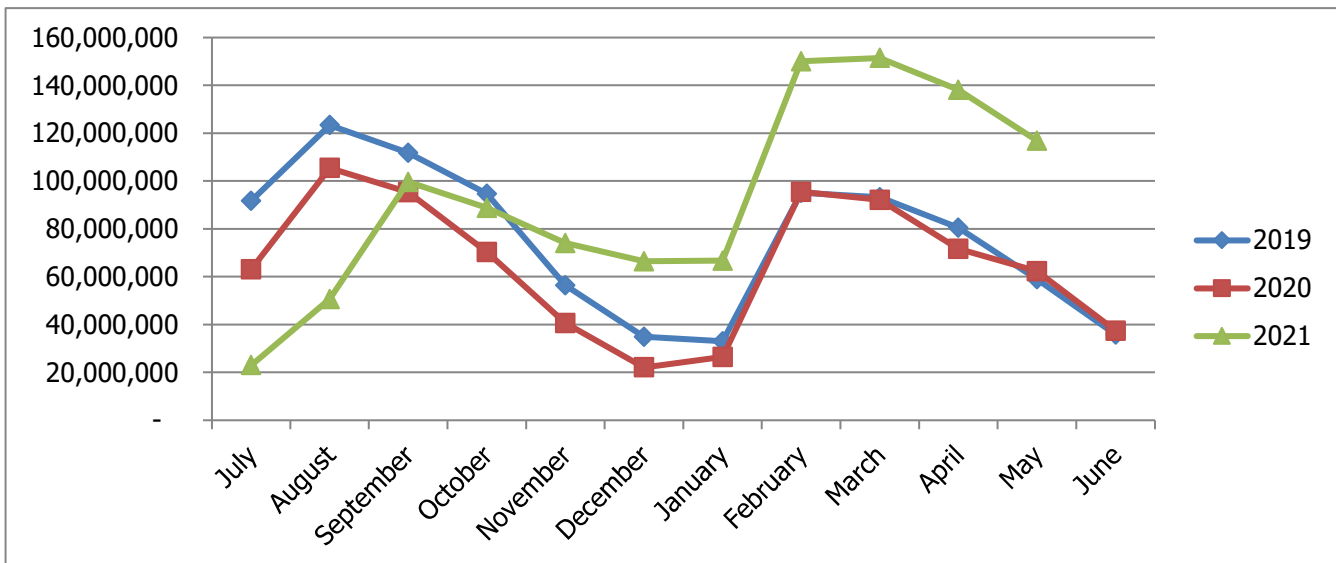
## MONTHLY FINANCIAL STATUS REPORT

### Cash Balances

The cash balance as of May 31, 2021 is \$116,846,237. The unencumbered balance as of May 31, 2021 is \$90,002,285. See below for details.

	FY '21
Beginning Cash Balance	\$ 37,861,509
Total Revenues	729,785,973
Total Expenses	650,801,245
Revenue over Expenses	78,984,728
Ending Cash Balance	116,846,237
Encumbrances/Reserves	26,843,952
Unencumbered Balance	<u>\$ 90,002,285</u>

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





**CMSD Bank Reconciliation Summary**

Period Ending: 5/31/2021

<b>Bank Account</b>	<b>Bank Balance</b>	<b>Outstanding Checks</b>	<b>Other Reconciling Items</b>	<b>Book Balance</b>
<b>Key BAI2 Accounts</b>				
Food Services (9871)	\$666,594.46			\$666,594.46
Student Activities (9912)	\$1,987,947.04			\$1,987,947.04
AP Concentration (4657)	\$3,634,592.30	\$6,426,413.36	\$271,129.47	(\$2,520,691.59)
Payroll Concentration (9905)	\$34,866.81	\$32,963.48		\$1,903.33
<b>JP Morgan BAI2 Accounts</b>				
CFAP 5 Savings (7389)	\$1,695,735.53			\$1,695,735.53
CFAP 6 Savings (7893)	\$585,904.37			\$585,904.37
CFAP 7 Savings (1988)	\$31,664.13			\$31,664.13
CFAP 8 Savings (2595)	\$1,925,656.65			\$1,925,656.65
Debt Service Savings (9974)	\$30,444.35			\$30,444.35
General Fund (4288)	\$107,340.87			\$107,340.87
LFI Savings (0022)	\$30,500.10			\$30,500.10
<b>Star Accounts</b>				
Star (1661)	\$158,350,871.36			\$158,350,871.36
Star Plus (6682)	\$552.89			\$552.89
State 7 (76013)	\$37,607.20			\$37,607.20
Star LFI	\$69,004,723.83			\$69,004,723.83
<b>Other Accounts</b>				
Fifth Third (3344)	\$148,851.24			\$148,851.24
PNC (9366)	\$1,992,768.53			\$1,992,768.53
Huntington Checking (6395)	\$32,669.70			\$32,669.70
Huntington MMAX (8274)	\$5.62			\$5.62
JP Morgan Metlife	\$76,752.64			\$76,752.64
Legal Dept (4124)	\$278.49			\$278.49
Lien (4380)	\$93,379.18			\$93,379.18
Lien (4420)	\$0.17			\$0.17
Lien (2080)	\$55,854.90			\$55,854.90
Lien (1500)	\$93,329.35			\$93,329.35
Lien (4400)	\$16,815.42			\$16,815.42
Lien (2050)	\$118,996.83			\$118,996.83
<b>Investment Accounts</b>				
BNY Mellon (6754)	\$35,590,533.46			\$35,590,533.46
Safekeeping CFAP 7 (3904)	\$0.00			\$0.00
Safekeeping General Fund	\$0.00			\$0.00
Safekeeping LFI (1268)	\$0.00			\$0.00
<b>Total Bank Balance</b>	<b>\$276,345,237.42</b>	<b>\$6,459,376.84</b>	<b>\$271,129.47</b>	<b>\$270,156,990.05</b>
			<b>Cash Balance per Workday</b>	\$270,156,990.05
			Difference	\$0.00



# CMSD FNA Board Report - Receipts

10:15 AM

06/10/2021

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Fund: 001FD\_L General Fund  
Period: FY 2020 - 2021 - May  
Time Period: Current Period YTD  
Start Date: 05/01/2021  
End Date: 05/31/2021

Fund	Amount
001FD_L General Fund	(41,476,870.18)
Total	(41,476,870.18)



CMSD FNA Board Report - Expenditures

10:22 AM

06/10/2021

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Fund: 001FD\_L General Fund

Period: FY 2020 - 2021 - May

Time Period: Last 24 Periods (from June) (Fiscal Year)

Start Date: 05/01/2021

End Date: 05/31/2021

Fund	Exp Cat Hier	Expense Category	Amount
001FD_L General Fund	100SCH Personal Services - Employees Salaries and Wages	Personal Services - Employees Salaries and Wages	28,542,998.22
001FD_L General Fund	200SCH Employees' Retirement and Insurance Benefits	Employees' Retirement and Insurance Benefits	11,606,587.54
001FD_L General Fund	400SCH Purchased Services	Purchased Services	22,436,432.89
001FD_L General Fund	500SCH Supplies and Materials	Supplies and Materials	35,407.53
001FD_L General Fund	600SCH Capital Outlay	Capital Outlay	(25,666.43)
001FD_L General Fund	800SCH Other Objects	Other Objects	163,300.54
001FD_L General Fund	(Blank)	(Blank)	48,897.86
<b>Total</b>			<b>62,807,958.15</b>



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

Issued On or After: 05/01/2021

Issued On or Before: 05/31/2021

Accounting Date for Operational Transaction	Supplier	Supplier Contract	Total Contract Amount
05/01/2021	AT&T Mobility II, LLC	CON-10027761: District Cellular Services: Mobile Phones	37,086.00
05/01/2021	Navigator Management Partners, LLC.	CON-10027811: WORKDAY AMS SUPPORT	27,989.00
05/01/2021	Powerschool Group LLC	CON-10027263: ESCHOOL PLUS/IEPPLUS HOSTING - JUNE	25,948.00
05/01/2021	Relmec Mechanical LLC	CON-10027070: Past Due Invoice Clean UP	39,444.32
05/01/2021	Softchoice Corporation	CON-10027262: AZURE Consumption Overage (QTR 1-4)	49,845.00
05/01/2021	Thyssenkrupp Elevator	CON-10027665: Thyssenkrupp Feb-June 30	35,000.00
05/01/2021	Xavier University Of Montessori Education	CON-10027163: AMS Montessori Credential Training - Tremont	31,980.00
05/04/2021	Hospitality CSU	CON-10027242: Applications	26,500.00
05/18/2021	Psi Affiliates, Inc.	CON-10027467: Psychological Services @ Various Nonpublic Schools	28,963.04
05/19/2021	Mobile Technical Services	CON-10027485: Auxiliary Services-Luther Memorial	28,543.80
05/20/2021	Meyer Design Inc Playground Equipment	CON-10027509: LFI work within the land swap agreement with the City.	30,795.00
05/27/2021	Ascend Learning Holdings DBA Kognito Solutions, LLC	CON-10027623: CMSD-Kognito SSEProfessional Development	43,875.00
05/27/2021	Relmec Mechanical LLC	CON-10027604: A/C Start Up, AHU Repairs, Chiller, Blower Repairs	40,695.00
05/27/2021	Sanctuary Childcare and Enrichment	CON-10027650: 2021 Summer Learning Experience Enrichment Camp	48,000.00



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

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06/10/2021  
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Issued On or After: 05/01/2021

Issued On or Before: 05/31/2021

Issued Date	PO Number	Supplier	Total PO Amount
05/10/2021	PO-10052218	Scholastic Inc.	40,290.78
05/11/2021	PO-10052470	School Specialty Inc.	41,214.12
05/11/2021	PO-10052475	Tierney Brothers, Inc.	30,681.00
05/13/2021	PO-10052306	Anna-Lisa Mackey DBA PATHS Program Holding LLC	48,714.75
05/17/2021	PO-10052525	Allied Building Service Company of Detroit, Inc. The Mellocraft Company aka Allied Eagle Supply Company, LLC	47,749.40
05/17/2021	PO-10052526	Stan Miller & Associates	33,800.00
05/17/2021	PO-10051280	Vinson Group, LLC	45,000.00
05/18/2021	PO-10052651	Lakeshore Learning Materials	30,607.10
05/18/2021	PO-10052650	Math Learning Center	45,710.40
05/20/2021	PO-10052614	LEARN21: A FLEXIBLE LEARNING COLLABORATIVE	42,085.20
05/20/2021	PO-10052499	Riverside Assessments Holdings LLC DBA Riverside Assessments LLC	38,087.72
05/26/2021	PO-10052732	CDW Government, Inc.	34,962.00
05/26/2021	PO-10052982	Lakeshore Learning Materials	35,064.36
05/28/2021	PO-10052929	Mcgraw-Hill Global Education LLC	28,374.67