



Department of Finance

Fiscal Year 2022 Financial Status Report

As of September 30, 2021

Cleveland Metropolitan School District (Cuyahoga County)

FY2022 MONTHLY OVERSIGHT MONITORING - Budget vs. Actual Variance Analysis

Actuals Through: **September**

Date Completed: **9/30/2021**

		2021							2022						YTD Actual	YTD Estimated	YTD Variance	Remaining Estimates	YTD Actual + Remaining Estimates	Official Forecast/ Estimate	FY Variance	
		Jul Actual	Aug Actual	Sep Estimate	Sep Actual	Sep Variance	Oct Estimate	Nov Estimate	Dec Estimate	Jan Estimate	Feb Estimate	Mar Estimate	Apr Estimate	May Estimate	Jun Estimate							
REVENUES - OPERATIONAL																						
1.010	General Property Tax (Real Estate)	22,426,000	79,063,623	0	0	0	0	0	0	14,561,104	94,594,232	1,560,118	0	0	6,927,887	101,489,623	98,547,367	2,942,256	117,643,342	219,132,965	216,190,709	1%
1.020	Tangible Personal Property Tax	0	19,129,282	0	0	0	0	0	0	0	21,191,574	0	0	0	0	19,129,282	18,761,949	367,333	21,191,574	40,320,856	39,953,523	1%
1.035	Unrestricted State Grants-in-Aid	28,007,137	20,983,697	21,215,884	20,302,472	(913,412)	21,215,884	21,215,884	21,215,883	21,184,891	21,184,891	21,184,891	21,184,891	21,184,891	21,696,380	69,293,306	63,647,653	5,645,653	191,268,487	260,561,793	254,916,140	2%
1.040	Restricted State Grants-in-Aid	4,388,306	4,388,306	4,487,018	4,388,306	(98,712)	4,487,018	4,487,018	4,487,018	4,569,278	4,569,278	4,569,278	4,569,278	4,569,278	4,891,174	13,164,919	13,461,055	(296,136)	41,198,621	54,363,540	54,659,676	-1%
1.050	Property Tax Allocation	0	0	0	0	0	9,281,637	0	0	0	0	0	9,856,774	0	0	0	0	0	0	19,138,411	19,138,411	0%
1.060	All Other Revenues	6,019,055	7,079,034	1,164,293	3,938,375	2,774,081	1,828,758	2,202,235	7,752,312	1,976,483	2,394,026	3,356,794	1,480,542	1,783,065	1,398,580	17,036,463	10,981,043	6,055,420	24,172,793	41,209,256	35,153,836	17%
TOTAL OPERATING REVENUE		60,840,499	130,643,942	26,867,196	28,629,153	1,761,957	36,813,298	27,905,137	33,455,213	42,291,757	122,742,427	51,862,655	37,091,485	27,537,234	34,914,021	220,113,593	205,399,067	14,714,526	414,613,228	634,726,822	620,012,295	2%

REVENUES - NON-OPERATING

2.050	Advances-In	0	0	0	0	0	5,000,000	0	0	0	0	0	0	0	0	0	0	0	5,000,000	5,000,000	5,000,000	0%
2.060	All Other Financing Sources	2,976	6,034	20,833	630,651	609,818	20,833	20,833	20,833	29,704	29,704	14,185	705	705	0	639,661	62,499	577,162	137,501	777,162	200,000	289%
2.070 Total Other Financing Sources		2,976	6,034	20,833	630,651	609,818	5,020,833	20,833	20,833	29,704	29,704	14,185	705	705	0	639,661	62,499	577,162	5,137,501	5,777,162	5,200,000	11%

2.080 TOTAL REVENUE		60,843,475	130,649,976	26,888,029	29,259,804	2,371,775	41,834,131	27,925,970	33,476,046	42,321,460	122,772,131	51,876,840	37,092,190	27,537,939	34,914,021	220,753,254	205,461,566	15,291,688	419,750,729	640,503,983	625,212,295	2%
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EXPENDITURES

		Cumulative Rev Variance>																			15,291,688	
3.010	Personal Services	27,609,690	29,020,517	29,711,423	29,220,713	(490,710)	33,701,844	28,708,787	27,929,630	28,287,489	28,446,885	28,091,584	33,599,007	32,360,542	29,469,867	85,850,920	89,986,460	(4,135,540)	270,595,635	356,446,555	360,582,095	-1%
3.020	Benefits	12,474,075	11,627,081	11,746,844	11,940,571	193,727	12,488,042	12,534,942	12,262,078	14,164,655	12,936,446	12,806,709	12,534,942	12,341,457	9,600,741	36,041,726	36,119,506	(77,780)	111,670,013	147,711,739	147,789,519	0%
3.030	Purchased Services	6,482,085	8,126,169	6,340,816	3,393,993	(2,946,823)	5,680,738	5,748,069	5,748,069	5,739,766	5,631,421	6,117,600	6,045,196	6,111,059	4,635,756	18,002,247	18,766,573	(764,325)	51,457,674	69,459,922	70,224,247	-1%
3.040	Supplies and Materials	299,963	1,137,180	1,402,234	1,451,278	49,045	1,707,359	1,111,126	1,111,126	1,011,346	608,605	730,464	570,272	639,530	127,054	2,888,422	3,700,823	(812,401)	7,616,881	10,505,303	11,317,704	-7%
3.050	Capital Outlay	8,104	36,986	245,508	1,914,849	1,669,340	266,576	174,968	174,968	98,332	80,147	100,713	123,066	197,737	78,381	1,959,939	842,610	1,117,329	1,294,888	3,254,827	2,137,498	52%
4.300	Other Objects	2,186,771	2,608,775	337,454	28,769	(308,685)	249,035	249,035	249,035	249,035	249,035	1,480,882	249,035	249,035	249,035	4,824,315	4,354,965	469,349	3,473,162	8,297,476	7,828,127	6%
5.010	Operating Transfers-Out			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	5,000,000	0	0	0	5,000,000	5,000,000	5,000,000	0%
5.050 TOTAL EXPENDITURES		49,060,688	52,556,708	49,784,279	47,950,172	(1,834,106)	54,093,594	48,526,926	47,474,905	49,550,622	47,952,539	49,327,952	53,121,519	51,899,360	50,160,834	149,567,569	153,770,937	(4,203,369)	452,108,253	601,675,822	605,879,190	-1%
		Cumulative Exp Variance>																			(4,203,369)	

6.010 Monthly Excess/Shortfall (rev.- exp.)		11,782,786	78,093,267	(22,896,250)	(18,690,368)	4,205,881	(12,259,463)	(20,600,956)	(13,998,859)	(7,229,162)	74,819,591	2,548,888	(16,029,329)	(24,361,421)	(15,246,813)	71,185,685	51,690,629	19,495,057	(32,357,524)	38,828,162	
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Beginning Balance		102,846,223	114,629,009	177,433,101	192,722,277	15,289,175	154,536,852	142,277,389	121,676,433	107,677,574	100,448,412	175,268,003	177,816,891	161,787,562	137,426,141							FY Beginning Cash=>	102,846,223
6.010 Cumulative Excess/Shortfall (rev.- exp.)		11,782,786	89,876,054		71,185,685																	Current Cash=>	174,031,908
Ending Cash Balance		114,629,009	192,722,277	154,536,852	174,031,908	19,495,057	142,277,389	121,676,433	107,677,574	100,448,412	175,268,003	177,816,891	161,787,562	137,426,141	122,179,328							Projected Ending Cash=>	141,674,385
Encumbrances		26,930,443	31,231,265	16,000,000	32,357,586	16,357,586	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000							Using Assumed Remaining Estimates	
UNENCUMBERED CASH BALANCE		87,698,566	161,491,012	138,536,852	141,674,323	3,137,471	126,277,389	105,676,433	91,677,574	84,448,412	159,268,003	161,816,891	145,787,562	121,426,141	106,179,328								

*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):

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 receiving 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.

CLEVELAND METROPOLITAN SCHOOL DISTRICT

MONTHLY FINANCIAL STATUS REPORT

Revenue Summary

The Cleveland Metropolitan School District is forecasted \$625,212,295 in revenue within the General Fund for the 2022 fiscal year as shown on Figure 1. As of September 30, 2021 the District has received revenue in the amount of \$220,753,255. The District will need to collect another \$404,459,040 to reach its target.

Figure 1: Forecasted Revenues and Actual Revenues

	<u>FY '21 Budget</u>	<u>FY '22 Actual</u>		<u>Balance</u>
Revenues				
General Property Tax	\$ 216,190,709	\$ 101,489,623	(a)	\$ (114,701,086)
Personal Property Tax	39,953,523	\$ 19,129,282	(b)	(20,824,241)
State Grants-in-Aid	309,575,816	\$ 82,458,225		(227,117,591)
Property Tax Allocation	19,138,411	\$ -		(19,138,411)
Other Revenues	35,153,836	\$ 17,036,464		(18,117,372)
Advances In	5,000,000	\$ -		(5,000,000)
Other Financing Sources	200,000	\$ 639,661		439,661
Total Revenues	<u>625,212,295</u>	<u>220,753,255</u>		<u>(404,459,040)</u>

*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

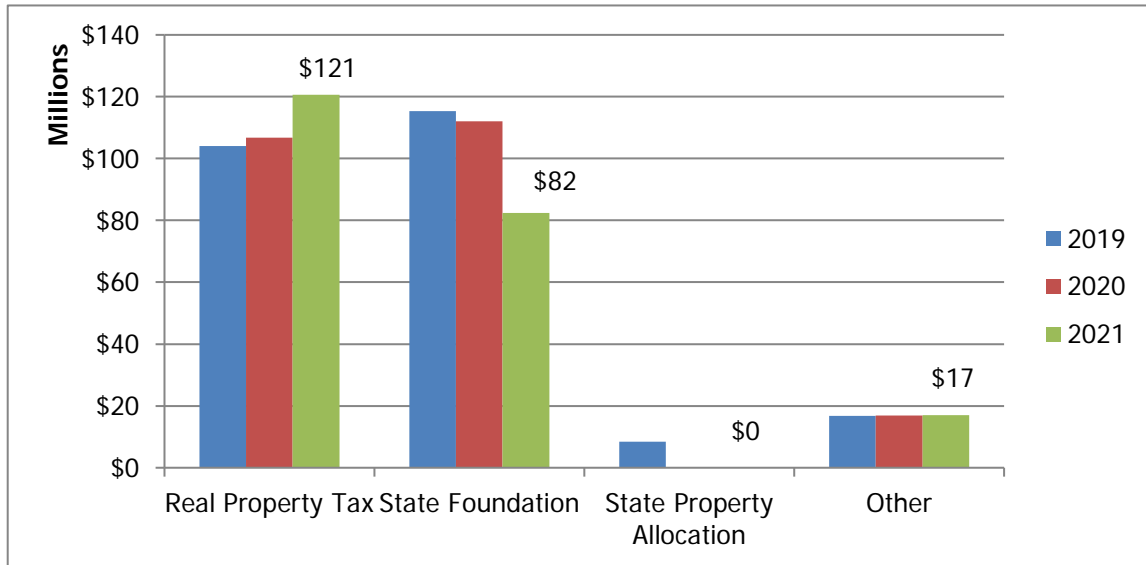
- (a) The District received \$207,515,493 in general property taxes in FY21 and forecasted \$216,190,709 in FY22. As of September 30, 2021 the District has received \$101,489,622.
- (b) The District will receive state funding in FY22 based on HB 110.

CLEVELAND METROPOLITAN SCHOOL DISTRICT

MONTHLY FINANCIAL STATUS REPORT

Figure 2 below compares revenue sources to the prior two years as of September. 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

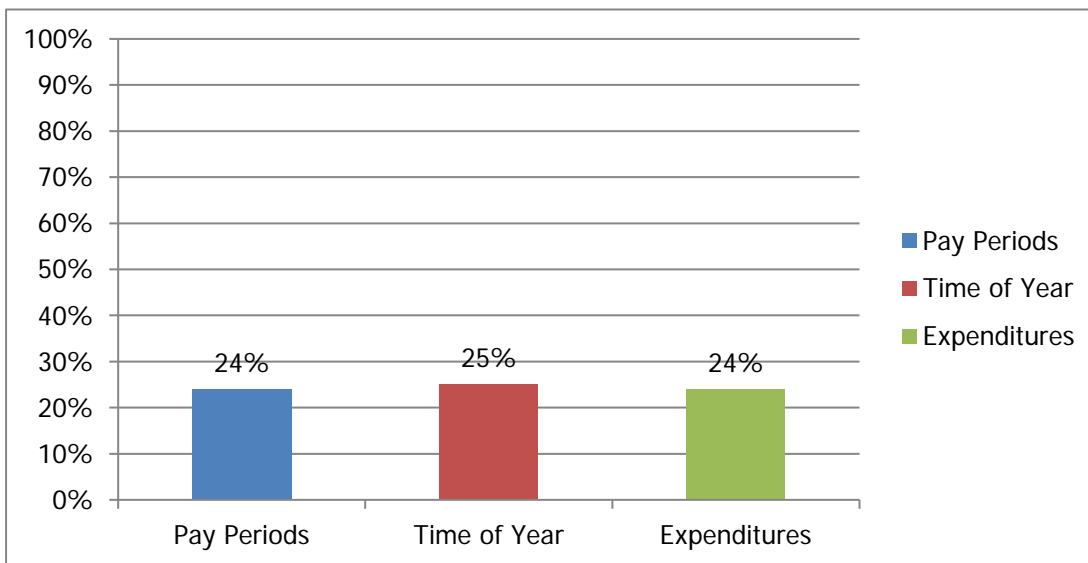
MONTHLY FINANCIAL STATUS REPORT

Expenditure Summary

For fiscal year 2022 the board passed a full appropriation of \$605,879,190, 605879190. This budget, coupled with carryover encumbrances of \$12,982,836, resulted in a \$618,862,026 appropriation for FY 2022. The following information is a financial update of the status of this appropriation through September 30, 2021.

Through September 30, 2021 the District has expended \$149,567,569 which reflects 24.00% of the District's total appropriation (see Exhibit A). The District also has outstanding encumbrances of \$32,357,586. A statistical spending range for the District is based on two analyses: first, time elapsed is three months, or 25.00%, of the fiscal year. Secondly, 12 of the 50, or 24.00%, of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3: Expenditure Level Through September



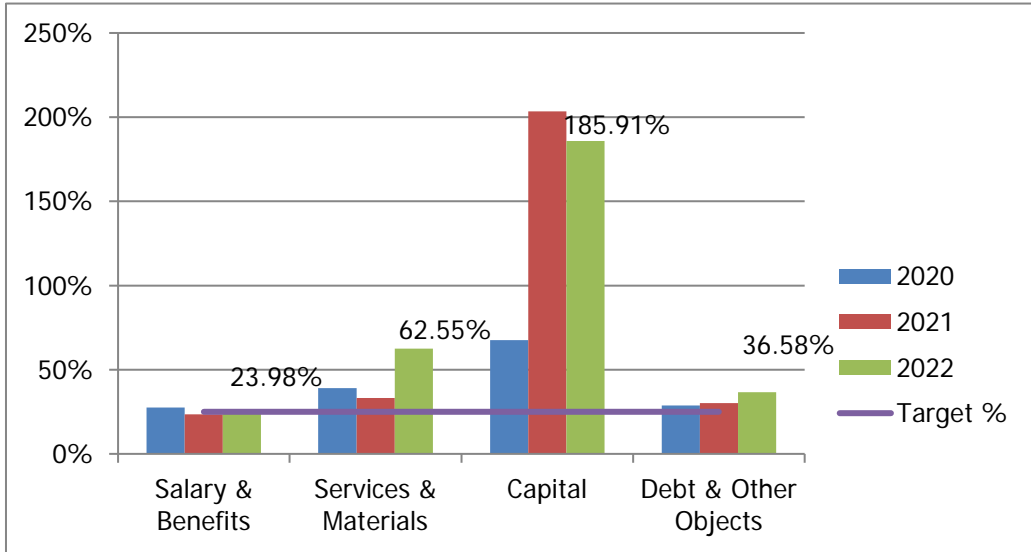
Overall, the District's expenditure level through September is slightly below target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which related specifically to school opening activities.

CLEVELAND METROPOLITAN SCHOOL DISTRICT

MONTHLY FINANCIAL STATUS REPORT

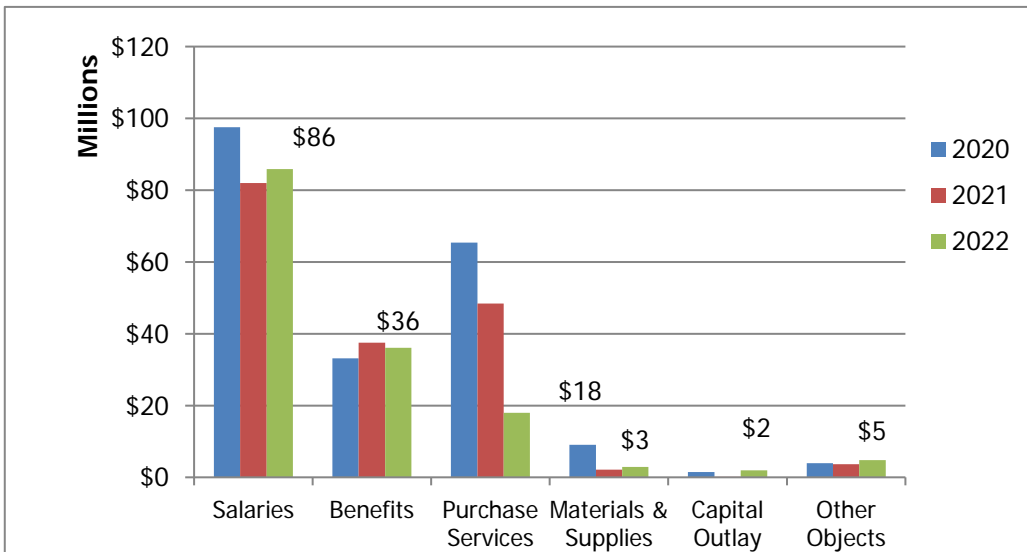
Figure 4 compares the various expenditure categories to the expected level and to the prior two years. Figure 5 provides the year to date expenditure level by category for the current year as well as the prior two. The three years of data will be beneficial for trend analysis performed throughout the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

Figure 4: % Spend to Budget for YTD Expenditures



Target percent of 25.00% 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 due to the pandemic. 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.

The current year Purchased Services and Materials categories indicate a 62.55% encumbrance/expenditure level for this month.

The Capital encumbrance/expenditure level, whose budget comprises only .7% of the total General Fund budget, indicates a 185% 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 September 30, 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

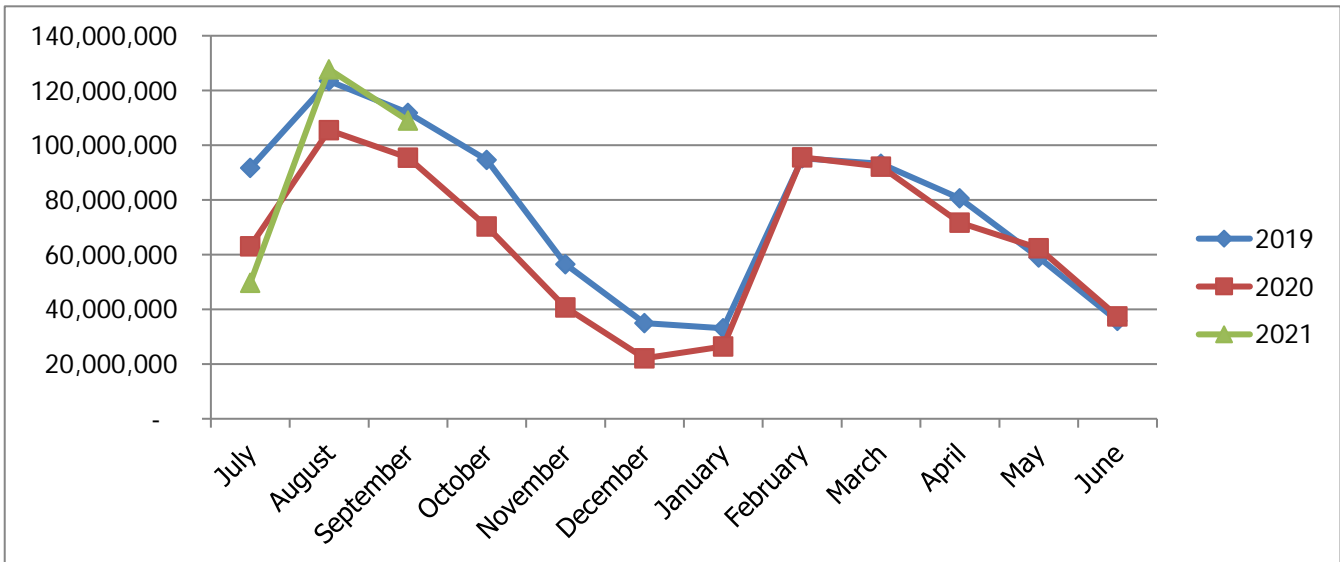
MONTHLY FINANCIAL STATUS REPORT

Cash Balances

The cash balance as of September 30, 2021 is \$174,031,909. The unencumbered balance as of September 30, 2021 is \$141,674,323. See below for details.

	FY '22
Beginning Cash Balance	\$ 102,846,223
Total Revenues	220,753,255
Total Expenses	149,567,569
Revenue over Expenses	71,185,686
Ending Cash Balance	174,031,909
Encumbrances/Reserves	32,357,586
Unencumbered Balance	<u>\$ 141,674,323</u>

Figure 6: Cash Balances Last 3 Years



CMUSD Bank Reconciliation Summary

Period Ending: 9/30/2021

Bank Account	Bank Balance	Outstanding Checks	Other Reconciling Items	Book Balance
Key BAI2 Accounts				
Food Services (9871)	\$666,616.74			\$666,616.74
Student Activities (9912)	\$2,076,410.69			\$2,076,410.69
AP Concentration (4657)	\$7,295,310.84	\$7,016,196.01	(\$3,802.34)	\$275,312.49
Payroll Concentration (9905)	\$3,071,895.82	\$33,241.17		\$3,038,654.65
JP Morgan BAI2 Accounts				
CFAP 5 Savings (7389)	\$1,695,791.39			\$1,695,791.39
CFAP 6 Savings (7893)	\$585,923.67			\$585,923.67
CFAP 7 Savings (1988)	\$31,665.19			\$31,665.19
CFAP 8 Savings (2595)	\$1,925,720.09			\$1,925,720.09
Debt Service Savings (9974)	\$30,445.35			\$30,445.35
General Fund (4288)	\$107,340.87			\$107,340.87
LFI Savings (0022)	\$30,501.12			\$30,501.12
Star Accounts				
Star (1661)	\$219,458,655.55			\$219,458,655.55
Star Plus (6682)	\$552.89			\$552.89
State 7 (76013)	\$37,616.95			\$37,616.95
Star LFI	\$69,022,598.61			\$69,022,598.61
Other Accounts				
Fifth Third (3344)	\$141,521.47			\$141,521.47
PNC (9366)	\$1,992,437.92			\$1,992,437.92
Huntington Checking (6395)	\$0.00			\$0.00
Huntingon MMAX (8274)	\$0.00			\$0.00
JP Morgan Metlife	\$246,497.88			\$246,497.88
Legal Dept (4124)	\$278.49			\$278.49
Lien (4380)	\$93,386.65			\$93,386.65
Lien (2080)	\$55,859.85			\$55,859.85
Lien (1500)	\$93,336.82			\$93,336.82
Lien (4400)	\$16,816.68			\$16,816.68
Lien (2050)	\$119,006.76			\$119,006.76
Investment Accounts				
BNY Mellon (6754)	\$35,591,732.71			\$35,591,732.71
Safekeeping CFAP 7 (3904)	\$0.00			\$0.00
Safekeeping General Fund	\$0.00			\$0.00
Safekeeping LFI (1268)	\$0.00			\$0.00
Total Bank Balance	\$344,387,921.00	\$7,049,437.18	(\$3,802.34)	\$337,334,681.48
			Cash Balance per Workday	\$337,334,681.48
			Difference	\$0.00



CMSD FNA Board Report - Receipts

Fund: 001FD_L General Fund
Period: FY 2021 - 2022 - Jun
Time Period: Current Period YTD
Start Date: 09/01/2021
End Date: 09/30/2021

Fund	Amount
001FD_L General Fund	(29,259,804.11)
Total	(29,259,804.11)



CMSD FNA Board Report - Expenditures

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Fund: 001FD_L General Fund

Period: FY 2021 - 2022 - Jun

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

Start Date: 09/01/2021

End Date: 09/30/2021

Fund	Exp Cat Hier	Expense Category	Amount
001FD_L General Fund	100SCH Personal Services - Employees Salaries and Wages	Personal Services - Employees Salaries and Wages	29,220,712.65
001FD_L General Fund	200SCH Employees' Retirement and Insurance Benefits	Employees' Retirement and Insurance Benefits	11,940,570.57
001FD_L General Fund	400SCH Purchased Services	Purchased Services	3,393,993.28
001FD_L General Fund	500SCH Supplies and Materials	Supplies and Materials	1,431,686.95
001FD_L General Fund	600SCH Capital Outlay	Capital Outlay	1,914,848.71
001FD_L General Fund	800SCH Other Objects	Other Objects	28,768.61
001FD_L General Fund	(Blank)	(Blank)	19,591.41
Total			47,950,172.18



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

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Issued On or After: 09/01/2021

Issued On or Before: 09/30/2021

Accounting Date for Operational Transaction	Supplier	Supplier Contract	Total Contract Amount
09/01/2021	Candace Benson DBA Camp Tech Inc.	CON-10028664: 21-22 Camp Tech for A. J. Rickoff	36,000.00
09/01/2021	Sovereign Industries Inc.	CON-10028553: Sovereign Special Orders 2021-22	25,000.00
09/02/2021	Amotec, Inc.	CON-10028670: Healthcare Supports FY22	45,000.00
09/07/2021	The Achievement Network,Ltd.	CON-10028478: FY22 Anet Partnership-Dike	28,000.00
09/08/2021	Open Tone Music LLC	CON-10028705: All-City 21-22: Open Tone (a)	32,025.00
09/09/2021	Cross Thread Solutions LLC	CON-10028719: Translation Services for Communications 2021SY	25,000.00
09/09/2021	Cuyahoga Community Colleg Metro Campus	CON-10028710: Parent University 2021-2022	39,300.00
09/10/2021	Progressive Arts Alliance	CON-10028729: FY22 PAA Partnership-Sunbeam	36,000.00
09/13/2021	Frankie L. Schompert	CON-10028765: Nicole Vitale	31,200.00
09/16/2021	Eduservice, Inc. (Cttt)	CON-10028806: CT3 - AB Hart - FY22	38,500.00
09/16/2021	Sam-Tom, Inc. DBA Royce Secur	CON-10028815: Security Services E. 79th Depot 21-22	25,000.00
09/16/2021	The Achievement Network,Ltd.	CON-10028807: FY22 Anet Partnership-Kenneth Clement	33,000.00
09/16/2021	The Cleveland Music School Settlement	CON-10028803: Music Program	41,500.00
09/17/2021	A.I.S. Commercial Parts & Service, Inc.	CON-10028833: EMERGENCY SERVICES	40,000.00
09/21/2021	Apple Education Mailstop #198-Ed	CON-10028861: FY22 Apple Partnership-Orchard	33,800.00
09/21/2021	Mac Installations & Consulting	CON-10028866: General A/V Cabling & Installation: Segments 1-3	44,000.00
09/21/2021	Mac Installations & Consulting	CON-10028867: General A/V Cabling & Installation: Segments 4-5	32,000.00
09/21/2021	The Achievement Network,Ltd.	CON-10028859: FY22 Anet Partnership-Marion Seltzer	28,000.00
09/22/2021	McKeon Education Group, Inc.	CON-10028872: Title I-Interdistrict Service Contract-Padua Franciscan High	26,197.26
09/22/2021	PSI Affiliates, Inc.	CON-10028874: Title I-Interdistrict Service Contract-Lutheran High School West	25,000.00
09/22/2021	PSI Affiliates, Inc.	CON-10028880: Title I-Interdistrict Service Contract-St Edward High School	45,000.00
09/29/2021	Adam Whiting	CON-10028997: CSA - AIR	28,000.00
09/29/2021	Sonya Murray DBA Equity Matters Consulting	CON-10029001: Equity Matters PD	25,000.00



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

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Issued On or After: 09/01/2021

Issued On or Before: 09/30/2021

Issued Date	PO Number	Supplier	Total PO Amount
09/03/2021	PO-10056152	Allied Building Service Company of Detroit, Inc. The Mellocraft Company aka Allied Eagle Supply Company, LLC	48,618.09
09/03/2021	PO-10056450	Howard Technology Solutions	35,000.00
09/03/2021	PO-10056137	Independence Business Supply	25,714.15
09/03/2021	PO-10056135	Sysco Food Services Of Cleveland, Inc.	29,471.78
09/15/2021	PO-10056260	BEL USA LLC dba Discount Mugs	36,501.00
09/15/2021	PO-10056328	Educational Products, Inc.	33,396.00
09/15/2021	PO-10056691	Guitar Center Stores, Inc. DBA Music & Arts	28,385.28
09/15/2021	PO-10056695	Guitar Center Stores, Inc. DBA Music & Arts	28,385.28
09/15/2021	PO-10056696	Guitar Center Stores, Inc. DBA Music & Arts	28,385.28
09/15/2021	PO-10056697	Guitar Center Stores, Inc. DBA Music & Arts	28,385.28
09/15/2021	PO-10056698	Guitar Center Stores, Inc. DBA Music & Arts	28,385.28
09/15/2021	PO-10056699	Guitar Center Stores, Inc. DBA Music & Arts	28,385.28
09/15/2021	PO-10056701	Guitar Center Stores, Inc. DBA Music & Arts	28,385.28
09/15/2021	PO-10056702	Guitar Center Stores, Inc. DBA Music & Arts	28,385.28
09/15/2021	PO-10056703	Guitar Center Stores, Inc. DBA Music & Arts	28,385.28
09/28/2021	PO-10057289	Apple Education Mailstop #198-Ed	49,975.00
09/28/2021	PO-10057287	Tierney Brothers, Inc.	28,500.00
09/30/2021	PO-10057417	Vista Higher Learning, LLC	26,820.01