

# Management Report

LEE A. TOLBERT COMMUNITY ACADEMY

For the period ended November 30, 2023

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# Monthly Financial Reports:I. Statement of Financial Position

As of November 30, 2023

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
CD 1124	3,099,513.08
Debit 1102	2,788.03
Federal Programs 5975	(6,189.72)
General Operating 4979	1,946,954.02
<b>Total Bank Accounts</b>	<b>5,043,065.41</b>
<b>Total Current Assets</b>	<b>5,043,065.41</b>
<b>Fixed Assets</b>	
Accumulated Depreciation	(1,777,057.29)
Fixed Assets	2,346,510.07
<b>Total Fixed Assets</b>	<b>569,452.78</b>
<b>TOTAL ASSETS</b>	<b>\$5,612,518.19</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	174,192.77
<b>Total Accounts Payable</b>	<b>174,192.77</b>
<b>Other Current Liabilities</b>	
Due to DESE	1,693,531.00
Other Payroll Deductions	31,643.72
Teacher Retirement	18,616.98
<b>Total Other Current Liabilities</b>	<b>1,743,791.70</b>
<b>Total Current Liabilities</b>	<b>1,917,984.47</b>
<b>Total Liabilities</b>	<b>1,917,984.47</b>
<b>Equity</b>	
Capital Projects Fund Balance	65,254.00
General Fund Balance	2,005,606.86
Opening Balance Equity	491,705.71
Teacher Fund Balance	1,215,519.73
Net Income	(83,552.58)
<b>Total Equity</b>	<b>3,694,533.72</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$5,612,518.19</b>

# Monthly Financial Reports:II. Statement of Activities

November 2023

		Total
	Nov 2023	Jul - Nov, 2023 (YTD)
<b>INCOME</b>		
Revenue		
Federal		
CARES ESSER II 84.425D	3,280.00	3,280.00
CARES ESSER III 84.425U		210,186.46
CARES ESSER III Special Fund 84.425U		209,936.04
CARES Student Access 10.559		80,536.90
Food Services Breakfast 10.553		15,189.72
School Food Service 10.555		37,187.34
Student Academic Enrichment 84.365A		3,802.47
Title I Elementary/Secondary Ed. 84.010A		40,721.63
Title II A 84.367A		4,168.57
<b>Total Federal</b>	<b>3,280.00</b>	<b>605,009.13</b>
Local		
Admissions-Student Activities	1,089.89	76,709.06
Interest	11,005.02	64,574.37
Other		
Gifts/Donations		1,788.09
Miscellaneous	2,180.35	4,497.52
<b>Total Other</b>	<b>2,180.35</b>	<b>6,285.61</b>
Prop C		
General Fund	34,627.77	163,684.69
Teacher Fund	20,776.67	98,210.83
<b>Total Prop C</b>	<b>55,404.44</b>	<b>261,895.52</b>
<b>Total Local</b>	<b>69,679.70</b>	<b>409,464.56</b>
State		34,773.40
Basic Formula		
General Fund	89,183.00	448,827.25
Teacher Fund	267,349.00	1,346,281.75
<b>Total Basic Formula</b>	<b>356,532.00</b>	<b>1,795,109.00</b>
Classroom Trust Fund	12,670.07	63,292.11
Transportation	15,003.00	76,550.00
<b>Total State</b>	<b>384,205.07</b>	<b>1,969,724.51</b>
<b>Total Revenue</b>	<b>457,164.77</b>	<b>2,984,198.20</b>
<b>Total Income</b>	<b>457,164.77</b>	<b>2,984,198.20</b>
<b>GROSS PROFIT</b>	<b>457,164.77</b>	<b>2,984,198.20</b>
<b>EXPENSES</b>		

		Total
	Nov 2023	Jul - Nov, 2023 (YTD)
Capital Project Cost		
Other Capital Outlay	14,509.00	73,775.00
<b>Total Capital Project Cost</b>	<b>14,509.00</b>	<b>73,775.00</b>
General		
Business Services		500.00
Classified Salaries	4,166.68	9,140.00
Fringe Benefits		
FICA Employer	258.34	560.65
Health Insurance	41,592.83	86,022.95
<b>Total Fringe Benefits</b>	<b>41,851.17</b>	<b>86,583.60</b>
Medicare Tax		70.71
Purchased Services		
Dues and Subscriptions		7,145.00
<b>Total Purchased Services</b>		<b>7,145.00</b>
<b>Total Business Services</b>	<b>46,017.85</b>	<b>103,439.31</b>
Care and Upkeep of Building		558.26
Classified Salaries	16,044.19	95,008.21
Electric Service	2,580.17	30,812.99
FRINGE BENEFITS		
FICA Employer	975.34	5,363.96
Medicare Tax		544.70
<b>Total FRINGE BENEFITS</b>	<b>975.34</b>	<b>5,908.66</b>
Gas Service	342.71	9,644.41
Property Insurance	725.78	1,444.05
Property Services		
Equipment Rental	470.73	6,367.97
Other Property Services	2,420.00	14,156.40
Rent	58,265.12	291,325.60
Repairs and Maintenance	2,803.30	18,237.15
Security		1,883.10
Technology Repairs and Maintenance		1,323.68
Trash Removal	3,992.84	23,869.70
Water and Sewer		10,089.27
<b>Total Property Services</b>	<b>67,951.99</b>	<b>367,252.87</b>
Supplies	6,407.42	11,928.66
General Supplies	931.20	931.20
<b>Total Supplies</b>	<b>7,338.62</b>	<b>12,859.86</b>
<b>Total Care and Upkeep of Building</b>	<b>95,958.80</b>	<b>523,489.31</b>
Contracted Food Services Supplies	58.60	58.60
Contracted Transportation		14,129.74

		Total
	Nov 2023	Jul - Nov, 2023 (YTD)
Elementary		
Classified Salaries	73,100.23	331,717.43
Fringe Benefits		
Employee Insurance	90,233.69	107,512.91
Medicare Employer		2,050.28
<b>Total Employee Insurance</b>	<b>90,233.69</b>	<b>109,563.19</b>
FiCA Tax Employer	4,274.69	16,977.47
Other Employer Provided Benefits	13,939.30	15,484.84
Teacher Retirement		65,719.82
<b>Total Fringe Benefits</b>	<b>108,447.68</b>	<b>207,745.32</b>
Purchased Services	784.04	2,295.83
Audit Services		8,000.00
Cleaning Services	1,360.67	5,915.89
Communication		3,886.67
Advertising	2,000.00	6,650.00
Food Services Contracted	21,305.22	72,471.81
Printing	269.00	459.00
<b>Total Communication</b>	<b>23,574.22</b>	<b>83,467.48</b>
Communication/Telephone/Postage	1,335.08	4,886.44
Data Processing Services	3,588.51	17,784.69
Dues and Memberships		1,495.00
Dues and Subscriptions		14,783.14
<b>Total Dues and Memberships</b>		<b>16,278.14</b>
Equipment Rental		2,352.28
Instructional Purchased Services		1,411.35
Insurance Other than Employee Benefits		12,577.77
Liability Insurance		8,021.56
Mileage	132.00	377.50
Other Professional/Technical Services	857.69	23,481.62
Other Property Services		15,101.09
Other Purchased Service		
Meeting and Conventions	250.00	250.00
Other Expenses		1,752.98
Other Purchased Svcs	295.74	1,559.62
<b>Total Other Purchased Service</b>	<b>545.74</b>	<b>3,562.60</b>
Postage		849.00
Pupil Services		125.00
Repairs and Maintenance		65,974.10
Security	9,888.00	20,156.00

		Total
	Nov 2023	Jul - Nov, 2023 (YTD)
Staff Development	686.94	15,208.82
Student Activity		5,080.06
Travel	50.00	3,149.33
<b>Total Purchased Services</b>	<b>42,802.89</b>	<b>316,056.55</b>
Regular Salaries	3,068.43	7,686.65
Supplies	15.64	15.64
Classroom Materials	85.98	7,394.90
General Supplies	513.53	3,485.42
Other Supplies and Materials	695.93	13,769.55
Periodicals-Resource Materials		3,668.00
Technology Related Supplies	23.70	4,539.19
Textbooks	1,390.15	19,735.30
<b>Total Supplies</b>	<b>2,724.93</b>	<b>52,608.00</b>
<b>Total Elementary</b>	<b>230,144.16</b>	<b>915,813.95</b>
Fiscal Services		
Purchased Services	200.00	1,000.00
<b>Total Fiscal Services</b>	<b>200.00</b>	<b>1,000.00</b>
Middle School		
Classified Salaries		25,805.02
Fringe Benefits		
FICA Tax Employer	491.08	2,105.14
Medicare Employer		262.51
<b>Total Fringe Benefits</b>	<b>491.08</b>	<b>2,367.65</b>
Purchased Services	50.00	50.00
Communication		
Printing	1,149.53	3,687.13
<b>Total Communication</b>	<b>1,149.53</b>	<b>3,687.13</b>
Other Purchased Services		2,500.50
Staff Development	180.00	8,441.65
<b>Total Other Purchased Services</b>	<b>180.00</b>	<b>10,942.15</b>
Professional Instructional Services		450.00
Pupil Services		230.70
Student Activity	6,018.69	9,803.95
<b>Total Purchased Services</b>	<b>7,398.22</b>	<b>25,163.93</b>
Regular Salaries	8,188.34	15,246.68
Supplies		1,077.00
Classroom Materials	3,324.93	31,330.41
General Supplies		34.00
Other Supplies and Materials		1,614.72
Technology Related Supplies		50.71

		Total
	Nov 2023	Jul - Nov, 2023 (YTD)
<b>Total Supplies</b>	<b>3,324.93</b>	<b>34,106.84</b>
<b>Total Middle School</b>	<b>19,402.57</b>	<b>102,690.12</b>
Other Support Services		
Classified Salaries	35,087.56	200,987.13
Fringe Benefits		
FICA Employer	2,116.76	10,158.90
Medicare Tax		1,138.91
<b>Total Fringe Benefits</b>	<b>2,116.76</b>	<b>11,297.81</b>
<b>Total Other Support Services</b>	<b>37,204.32</b>	<b>212,284.94</b>
Principal Office	400.00	400.00
Certificated Administrator	9,093.34	46,216.70
Fringe Benefits		
FICA Employer	555.34	2,420.82
Medicare Employer		273.61
<b>Total Fringe Benefits</b>	<b>555.34</b>	<b>2,694.43</b>
Other Purchased Services	1,101.90	1,101.90
<b>Total Principal Office</b>	<b>11,150.58</b>	<b>50,413.03</b>
Special Education		5,000.00
Supplies		1,497.10
General Supplies		115.50
<b>Total Supplies</b>		<b>1,612.60</b>
<b>Total Special Education</b>		<b>6,612.60</b>
Transportation		
Medicare Employer		51.96
<b>Total Transportation</b>		<b>51.96</b>
<b>Total General</b>	<b>440,136.88</b>	<b>1,929,983.56</b>
Special		
Area Director Instruction Improvement		
Certificated Administrator	2,240.00	8,768.00
Fringe Benefits		
FICA Employer	138.88	341.24
<b>Total Fringe Benefits</b>	<b>138.88</b>	<b>341.24</b>
Medicare Tax		47.32
<b>Total Area Director Instruction Improvement</b>	<b>2,378.88</b>	<b>9,156.56</b>
Contracted Transportation		
Classified Salaries	3,328.34	15,411.70
Fringe Benefits		
FICA Employer	206.35	820.91
Medicare Tax		41.08



		Total
	Nov 2023	Jul - Nov, 2023 (YTD)
<b>Total Fringe Benefits</b>	<b>206.35</b>	<b>861.99</b>
<b>Total Contracted Transportation</b>	<b>3,534.69</b>	<b>16,273.69</b>
Early Childhood Spec Ed Transportation		4,841.75
Elementary School		
Fringe Benefits		
Employee Insurance	1,038.44	48,302.59
FICA Tax Employer	4,418.72	18,455.05
Medicare Employer		2,108.11
<b>Total Fringe Benefits</b>	<b>5,457.16</b>	<b>68,865.75</b>
Purchased Services		
Instructional Program Improvement		3,160.00
Pupil Services		3,361.50
Purchased Instructional Services		3,004.04
<b>Total Purchased Services</b>		<b>9,525.54</b>
Regular Salaries	73,892.28	370,324.67
Payroll Clearing		12,717.15
<b>Total Regular Salaries</b>	<b>73,892.28</b>	<b>383,041.82</b>
<b>Total Elementary School</b>	<b>79,349.44</b>	<b>461,433.11</b>
Fiscal Services		
Financial Accounting Services	4,950.00	10,639.46
Payroll Services	1,450.83	11,356.43
Receiving and Disbursing Funds Services	24.74	409.96
<b>Total Fiscal Services</b>	<b>6,425.57</b>	<b>22,405.85</b>
Food Preparation and Dispensing Services		
Food Services Contracted		54,379.78
<b>Total Food Preparation and Dispensing Services</b>		<b>54,379.78</b>
Health Psych		
Classified Salaries	4,826.78	27,213.99
Fringe Benefits		
FICA Employer	299.26	1,572.62
Medicare Tax		69.98
<b>Total Fringe Benefits</b>	<b>299.26</b>	<b>1,642.60</b>
<b>Total Health Psych</b>	<b>5,126.04</b>	<b>28,856.59</b>
Middle School		
Fringe Benefits		
FICA Tax Employer	1,776.88	8,101.21
Medicare		937.84
<b>Total Fringe Benefits</b>	<b>1,776.88</b>	<b>9,039.05</b>
Regular Salaries	30,299.68	157,776.00

		Total
	Nov 2023	Jul - Nov, 2023 (YTD)
<b>Total Middle School</b>	<b>32,076.56</b>	<b>166,815.05</b>
Occupational Therapy		
Pupil Services	5,308.75	22,520.00
<b>Total Occupational Therapy</b>	<b>5,308.75</b>	<b>22,520.00</b>
Other Executive Administration Services		20,692.50
Classified Salaries	23,740.93	97,920.32
Fringe Benefits		
FICA Employer	995.76	3,840.53
Medicare		425.67
<b>Total Fringe Benefits</b>	<b>995.76</b>	<b>4,266.20</b>
<b>Total Other Executive Administration Services</b>	<b>24,736.69</b>	<b>122,879.02</b>
Psychological Testing		
Other Professional/Technical Services	750.00	1,620.00
<b>Total Psychological Testing</b>	<b>750.00</b>	<b>1,620.00</b>
School Library Services		
Classified Salaries	1,666.66	8,333.30
<b>Total School Library Services</b>	<b>1,666.66</b>	<b>8,333.30</b>
Special Education	100.00	100.00
Fringe Benefits		
FICA Tax Employer	1,121.37	4,471.10
Medicare 03		562.38
<b>Total Fringe Benefits</b>	<b>1,121.37</b>	<b>5,033.48</b>
Payroll		
Regular Salaries	18,573.40	90,122.33
<b>Total Payroll</b>	<b>18,573.40</b>	<b>90,122.33</b>
<b>Total Special Education</b>	<b>19,794.77</b>	<b>95,255.81</b>
System Support Guidance		
Classified Salaries		19,000.04
Fringe Benefits		
Fed Medicare		133.87
FICA Employer	277.70	1,237.94
<b>Total Fringe Benefits</b>	<b>277.70</b>	<b>1,371.81</b>
Regular Salaries	4,666.68	9,333.36
<b>Total System Support Guidance</b>	<b>4,944.38</b>	<b>29,705.21</b>
Tuition Spec Ed Services Private Agencies		
Purchased Services		
Professional Instructional Services Federal	4,340.00	19,516.50
<b>Total Purchased Services</b>	<b>4,340.00</b>	<b>19,516.50</b>
<b>Total Tuition Spec Ed Services Private Agencies</b>	<b>4,340.00</b>	<b>19,516.50</b>
<b>Total Special</b>	<b>190,432.43</b>	<b>1,063,992.22</b>

	Total	
	Nov 2023	Jul - Nov, 2023 (YTD)
<b>Total Expenses</b>	<b>645,078.31</b>	<b>3,067,750.78</b>
NET OPERATING INCOME	(187,913.54)	(83,552.58)
NET INCOME	\$ (187,913.54)	\$ (83,552.58)

# Monthly Financial Reports:III. Statement of Cash Flows

July - November, 2023

	Total
<b>OPERATING ACTIVITIES</b>	
Net Income	(83,552.58)
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accumulated Depreciation:Classroom Instructional Apparatus	72,545.00
Accounts Payable	(81,564.36)
Due to DESE	1,693,531.00
Other Payroll Deductions	(9,122.85)
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>1,675,388.79</b>
<b>Net cash provided by operating activities</b>	<b>1,591,836.21</b>
<b>INVESTING ACTIVITIES</b>	
Fixed Assets:Classroom Instructional Apparatus	(20,709.62)
Fixed Assets:Furniture	(6,662.50)
Fixed Assets:Leasehold Improvements	(48,635.40)
Fixed Assets:Other Capital Outlay	(14,174.81)
<b>Net cash provided by investing activities</b>	<b>(90,182.33)</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>1,501,653.88</b>
Cash at beginning of period	3,541,411.53
<b>CASH AT END OF PERIOD</b>	<b>\$5,043,065.41</b>

# Monthly Financial Reports:IV. Statement of Activities Monthly Actual vs Budget

November 2023

	Actual	Budget	Total over Budget
<b>INCOME</b>			
Revenue			
Federal			
CARES ESSER II 84.425D	3,280.00		3,280.00
CARES ESSER III 84.425U		22,916.67	(22,916.67)
Food Services Breakfast 10.553		3,236.58	(3,236.58)
Missouri Dept of Health		4,670.08	(4,670.08)
School Food Service 10.555		7,682.08	(7,682.08)
Special Ed Part B Entitlement 84.027A		7,439.92	(7,439.92)
Student Academic Enrichment 84.365A		626.67	(626.67)
Title I Elementary/Secondary Ed. 84.010A		22,374.67	(22,374.67)
Title II A 84.367A		2,282.50	(2,282.50)
Title IV (Safe/Drug Free) 84.424A		1,953.25	(1,953.25)
USAC Payments Medicaid 94.778		2,933.67	(2,933.67)
<b>Total Federal</b>	<b>3,280.00</b>	<b>76,116.09</b>	<b>(72,836.09)</b>
Local			
Admissions-Student Activities	1,089.89		1,089.89
Interest	11,005.02		11,005.02
Other			
Gifts/Donations		8,333.33	(8,333.33)
Miscellaneous	2,180.35	12,500.00	(10,319.65)
<b>Total Other</b>	<b>2,180.35</b>	<b>20,833.33</b>	<b>(18,652.98)</b>
Prop C			
General Fund	34,627.77	33,602.83	1,024.94
Teacher Fund	20,776.67	20,559.50	217.17

			Total
	Actual	Budget	over Budget
<b>Total Prop C</b>	<b>55,404.44</b>	<b>54,162.33</b>	<b>1,242.11</b>
<b>Total Local</b>	<b>69,679.70</b>	<b>74,995.66</b>	<b>(5,315.96)</b>
State			
Basic Formula			
General Fund	89,183.00	115,343.17	(26,160.17)
Teacher Fund	267,349.00	277,567.17	(10,218.17)
<b>Total Basic Formula</b>	<b>356,532.00</b>	<b>392,910.34</b>	<b>(36,378.34)</b>
Classroom Trust Fund	12,670.07	16,576.42	(3,906.35)
Transportation	15,003.00	10,911.67	4,091.33
<b>Total State</b>	<b>384,205.07</b>	<b>420,398.43</b>	<b>(36,193.36)</b>
<b>Total Revenue</b>	<b>457,164.77</b>	<b>571,510.18</b>	<b>(114,345.41)</b>
<b>Total Income</b>	<b>457,164.77</b>	<b>571,510.18</b>	<b>(114,345.41)</b>
<b>GROSS PROFIT</b>	<b>457,164.77</b>	<b>571,510.18</b>	<b>(114,345.41)</b>
<b>EXPENSES</b>			
Capital Project Cost			
Other Capital Outlay	14,509.00		14,509.00
<b>Total Capital Project Cost</b>	<b>14,509.00</b>		<b>14,509.00</b>
General			
Business Services			
Classified Salaries	4,166.68		4,166.68
Fringe Benefits			
FICA Employer	258.34		258.34
Health Insurance	41,592.83		41,592.83
<b>Total Fringe Benefits</b>	<b>41,851.17</b>		<b>41,851.17</b>
<b>Total Business Services</b>	<b>46,017.85</b>		<b>46,017.85</b>
Care and Upkeep of Building			
Classified Salaries	16,044.19		16,044.19
Electric Service	2,580.17	3,488.25	(908.08)

	Actual	Budget	Total over Budget
FRINGE BENEFITS			
FICA Employer	975.34		975.34
<b>Total FRINGE BENEFITS</b>	<b>975.34</b>		<b>975.34</b>
Gas Service	342.71	1,340.25	(997.54)
Property Insurance	725.78		725.78
Property Services			
Equipment Rental	470.73	647.50	(176.77)
Other Property Services	2,420.00	369.50	2,050.50
Rent	58,265.12	58,365.17	(100.05)
Repairs and Maintenance	2,803.30		2,803.30
Security		5,833.33	(5,833.33)
Technology Repairs and Maintenance		530.58	(530.58)
Trash Removal	3,992.84	2,606.50	1,386.34
Water and Sewer		689.00	(689.00)
<b>Total Property Services</b>	<b>67,951.99</b>	<b>69,041.58</b>	<b>(1,089.59)</b>
Supplies	6,407.42		6,407.42
General Supplies	931.20		931.20
<b>Total Supplies</b>	<b>7,338.62</b>		<b>7,338.62</b>
<b>Total Care and Upkeep of Building</b>	<b>95,958.80</b>	<b>73,870.08</b>	<b>22,088.72</b>
Contracted Food Services Supplies	58.60		58.60
Food Supplies-Excludes Non Food		23,005.08	(23,005.08)
<b>Total Contracted Food Services Supplies</b>	<b>58.60</b>	<b>23,005.08</b>	<b>(22,946.48)</b>
Contracted Transportation		25,465.67	(25,465.67)
Elementary			
Classified Salaries	73,100.23		73,100.23
Fringe Benefits			
Employee Insurance	90,233.69		90,233.69

		<b>Total</b>
	<b>Actual</b>	<b>Budget over Budget</b>
FiCA Tax Employer	4,274.69	4,274.69
Other Employer Provided Benefits	13,939.30	13,939.30
<b>Total Fringe Benefits</b>	<b>108,447.68</b>	<b>108,447.68</b>
Purchased Services	784.04	784.04
Cleaning Services	1,360.67	1,360.67
Communication		
Advertising	2,000.00	2,000.00
Food Services Contracted	21,305.22	21,305.22
Printing	269.00	269.00
<b>Total Communication</b>	<b>23,574.22</b>	<b>23,574.22</b>
Communication/Telephone/Postage	1,335.08	1,335.08
Data Processing Services	3,588.51	3,588.51
Mileage	132.00	132.00
Other Professional/Technical Services	857.69	857.69
Other Purchased Service		
Meeting and Conventions	250.00	250.00
Other Purchased Svcs	295.74	295.74
<b>Total Other Purchased Service</b>	<b>545.74</b>	<b>545.74</b>
Security	9,888.00	9,888.00
Staff Development	686.94	686.94
Travel	50.00	50.00
<b>Total Purchased Services</b>	<b>42,802.89</b>	<b>42,802.89</b>
Regular Salaries	3,068.43	3,068.43
Supplies	15.64	15.64
Classroom Materials	85.98	85.98
General Supplies	513.53	513.53



		<b>Total</b>
	<b>Actual</b>	<b>Budget over Budget</b>
Other Supplies and Materials	695.93	695.93
Technology Related Supplies	23.70	23.70
Textbooks	1,390.15	1,390.15
<b>Total Supplies</b>	<b>2,724.93</b>	<b>2,724.93</b>
<b>Total Elementary</b>	<b>230,144.16</b>	<b>230,144.16</b>
Fiscal Services		
Purchased Services	200.00	200.00
<b>Total Fiscal Services</b>	<b>200.00</b>	<b>200.00</b>
Middle School		
Fringe Benefits		
FICA Tax Employer	491.08	491.08
<b>Total Fringe Benefits</b>	<b>491.08</b>	<b>491.08</b>
Purchased Services	50.00	50.00
Communication		
Printing	1,149.53	1,149.53
<b>Total Communication</b>	<b>1,149.53</b>	<b>1,149.53</b>
Other Purchased Services		
Staff Development	180.00	180.00
<b>Total Other Purchased Services</b>	<b>180.00</b>	<b>180.00</b>
Student Activity	6,018.69	6,018.69
<b>Total Purchased Services</b>	<b>7,398.22</b>	<b>7,398.22</b>
Regular Salaries	8,188.34	8,188.34
Supplies		
Classroom Materials	3,324.93	3,324.93
<b>Total Supplies</b>	<b>3,324.93</b>	<b>3,324.93</b>
<b>Total Middle School</b>	<b>19,402.57</b>	<b>19,402.57</b>

			Total
	Actual	Budget	over Budget
Other Support Services			
Classified Salaries	35,087.56		35,087.56
Fringe Benefits			
FICA Employer	2,116.76		2,116.76
<b>Total Fringe Benefits</b>	<b>2,116.76</b>		<b>2,116.76</b>
<b>Total Other Support Services</b>	<b>37,204.32</b>		<b>37,204.32</b>
Principal Office	400.00		400.00
Certificated Administrator	9,093.34		9,093.34
Fringe Benefits			
FICA Employer	555.34		555.34
<b>Total Fringe Benefits</b>	<b>555.34</b>		<b>555.34</b>
Other Purchased Services	1,101.90		1,101.90
<b>Total Principal Office</b>	<b>11,150.58</b>		<b>11,150.58</b>
<b>Total General</b>	<b>440,136.88</b>	<b>122,340.83</b>	<b>317,796.05</b>
Special			
Area Director Instruction Improvement			
Certificated Administrator	2,240.00		2,240.00
Fringe Benefits			
FICA Employer	138.88		138.88
<b>Total Fringe Benefits</b>	<b>138.88</b>		<b>138.88</b>
<b>Total Area Director Instruction Improvement</b>	<b>2,378.88</b>		<b>2,378.88</b>
Contracted Transportation			
Classified Salaries	3,328.34		3,328.34
Fringe Benefits			
FICA Employer	206.35		206.35
<b>Total Fringe Benefits</b>	<b>206.35</b>		<b>206.35</b>

			Total
	Actual	Budget	over Budget
<b>Total Contracted Transportation</b>	<b>3,534.69</b>		<b>3,534.69</b>
Elementary School			
Fringe Benefits			
Employee Insurance	1,038.44		1,038.44
FICA Tax Employer	4,418.72		4,418.72
<b>Total Fringe Benefits</b>	<b>5,457.16</b>		<b>5,457.16</b>
Regular Salaries	73,892.28		73,892.28
<b>Total Elementary School</b>	<b>79,349.44</b>		<b>79,349.44</b>
Fiscal Services			
Financial Accounting Services	4,950.00		4,950.00
Payroll Services	1,450.83		1,450.83
Receiving and Disbursing Funds Services	24.74		24.74
<b>Total Fiscal Services</b>	<b>6,425.57</b>		<b>6,425.57</b>
Health Psych			
Classified Salaries	4,826.78		4,826.78
Fringe Benefits			
FICA Employer	299.26		299.26
<b>Total Fringe Benefits</b>	<b>299.26</b>		<b>299.26</b>
<b>Total Health Psych</b>	<b>5,126.04</b>		<b>5,126.04</b>
Middle School			
Fringe Benefits			
FICA Tax Employer	1,776.88		1,776.88
<b>Total Fringe Benefits</b>	<b>1,776.88</b>		<b>1,776.88</b>
Regular Salaries	30,299.68		30,299.68
<b>Total Middle School</b>	<b>32,076.56</b>		<b>32,076.56</b>
Occupational Therapy			

		<b>Total</b>
	<b>Actual</b>	<b>Budget over Budget</b>
Pupil Services	5,308.75	5,308.75
<b>Total Occupational Therapy</b>	<b>5,308.75</b>	<b>5,308.75</b>
Other Executive Administration Services		
Classified Salaries	23,740.93	23,740.93
Fringe Benefits		
FICA Employer	995.76	995.76
<b>Total Fringe Benefits</b>	<b>995.76</b>	<b>995.76</b>
<b>Total Other Executive Administration Services</b>	<b>24,736.69</b>	<b>24,736.69</b>
Psychological Testing		
Other Professional/Technical Services	750.00	750.00
<b>Total Psychological Testing</b>	<b>750.00</b>	<b>750.00</b>
School Library Services		
Classified Salaries	1,666.66	1,666.66
<b>Total School Library Services</b>	<b>1,666.66</b>	<b>1,666.66</b>
Special Education	100.00	100.00
Fringe Benefits		
FICA Tax Employer	1,121.37	1,121.37
<b>Total Fringe Benefits</b>	<b>1,121.37</b>	<b>1,121.37</b>
Payroll		
Regular Salaries	18,573.40	18,573.40
<b>Total Payroll</b>	<b>18,573.40</b>	<b>18,573.40</b>
<b>Total Special Education</b>	<b>19,794.77</b>	<b>19,794.77</b>
System Support Guidance		
Fringe Benefits		
FICA Employer	277.70	277.70
<b>Total Fringe Benefits</b>	<b>277.70</b>	<b>277.70</b>

			Total
	Actual	Budget	over Budget
Regular Salaries	4,666.68		4,666.68
<b>Total System Support Guidance</b>	<b>4,944.38</b>		<b>4,944.38</b>
Tuition Spec Ed Services Private Agencies			
Purchased Services			
Professional Instructional Services Federal	4,340.00		4,340.00
<b>Total Purchased Services</b>	<b>4,340.00</b>		<b>4,340.00</b>
<b>Total Tuition Spec Ed Services Private Agencies</b>	<b>4,340.00</b>		<b>4,340.00</b>
<b>Total Special</b>	<b>190,432.43</b>		<b>190,432.43</b>
<b>Total Expenses</b>	<b>645,078.31</b>	<b>122,340.83</b>	<b>522,737.48</b>
NET OPERATING INCOME	(187,913.54)	449,169.35	(637,082.89)
NET INCOME	\$ (187,913.54)	\$449,169.35	\$ (637,082.89)

# Monthly Financial Reports:V. Statement of Activities Year to Date Actual vs Budget

July - November, 2023

			Total
	Actual	Budget	over Budget
<b>INCOME</b>			
Revenue			
Federal			
CARES ESSER II 84.425D	3,280.00		3,280.00
CARES ESSER III 84.425U	210,186.46	114,583.35	95,603.11
CARES ESSER III Special Fund 84.425U	209,936.04		209,936.04
CARES Student Access 10.559	80,536.90		80,536.90
Food Services Breakfast 10.553	15,189.72	16,182.90	(993.18)
Missouri Dept of Health		23,350.40	(23,350.40)
School Food Service 10.555	37,187.34	38,410.40	(1,223.06)
Special Ed Part B Entitlement 84.027A		37,199.60	(37,199.60)
Student Academic Enrichment 84.365A	3,802.47	3,133.35	669.12
Title I Elementary/Secondary Ed. 84.010A	40,721.63	111,873.35	(71,151.72)
Title II A 84.367A	4,168.57	11,412.50	(7,243.93)
Title IV (Safe/Drug Free) 84.424A		9,766.25	(9,766.25)
USAC Payments Medicaid 94.778		14,668.35	(14,668.35)
<b>Total Federal</b>	<b>605,009.13</b>	<b>380,580.45</b>	<b>224,428.68</b>
Local			
Admissions-Student Activities	76,709.06		76,709.06
Interest	64,574.37		64,574.37
Other			
Gifts/Donations	1,788.09	41,666.65	(39,878.56)
Miscellaneous	4,497.52	62,500.00	(58,002.48)
<b>Total Other</b>	<b>6,285.61</b>	<b>104,166.65</b>	<b>(97,881.04)</b>
Prop C			
General Fund	163,684.69	168,014.15	(4,329.46)

			Total
	Actual	Budget	over Budget
Teacher Fund	98,210.83	102,797.50	(4,586.67)
<b>Total Prop C</b>	<b>261,895.52</b>	<b>270,811.65</b>	<b>(8,916.13)</b>
<b>Total Local</b>	<b>409,464.56</b>	<b>374,978.30</b>	<b>34,486.26</b>
State	34,773.40		34,773.40
Basic Formula			
General Fund	448,827.25	576,715.85	(127,888.60)
Teacher Fund	1,346,281.75	1,387,835.85	(41,554.10)
<b>Total Basic Formula</b>	<b>1,795,109.00</b>	<b>1,964,551.70</b>	<b>(169,442.70)</b>
Classroom Trust Fund	63,292.11	82,882.10	(19,589.99)
Transportation	76,550.00	54,558.35	21,991.65
<b>Total State</b>	<b>1,969,724.51</b>	<b>2,101,992.15</b>	<b>(132,267.64)</b>
<b>Total Revenue</b>	<b>2,984,198.20</b>	<b>2,857,550.90</b>	<b>126,647.30</b>
<b>Total Income</b>	<b>2,984,198.20</b>	<b>2,857,550.90</b>	<b>126,647.30</b>
<b>GROSS PROFIT</b>	<b>2,984,198.20</b>	<b>2,857,550.90</b>	<b>126,647.30</b>
<b>EXPENSES</b>			
Capital Project Cost			
Other Capital Outlay	73,775.00		73,775.00
<b>Total Capital Project Cost</b>	<b>73,775.00</b>		<b>73,775.00</b>
General			
Business Services	500.00		500.00
Classified Salaries	9,140.00		9,140.00
Fringe Benefits			
FICA Employer	560.65		560.65
Health Insurance	86,022.95		86,022.95
<b>Total Fringe Benefits</b>	<b>86,583.60</b>		<b>86,583.60</b>
Medicare Tax	70.71		70.71
Purchased Services			
Dues and Subscriptions	7,145.00		7,145.00

			Total
	Actual	Budget	over Budget
<b>Total Purchased Services</b>	<b>7,145.00</b>		<b>7,145.00</b>
<b>Total Business Services</b>	<b>103,439.31</b>		<b>103,439.31</b>
Care and Upkeep of Building	558.26		558.26
Classified Salaries	95,008.21		95,008.21
Electric Service	30,812.99	17,441.25	13,371.74
<b>FRINGE BENEFITS</b>			
FICA Employer	5,363.96		5,363.96
Medicare Tax	544.70		544.70
<b>Total FRINGE BENEFITS</b>	<b>5,908.66</b>		<b>5,908.66</b>
Gas Service	9,644.41	6,701.25	2,943.16
Property Insurance	1,444.05		1,444.05
Property Services			
Equipment Rental	6,367.97	3,237.50	3,130.47
Other Property Services	14,156.40	1,847.50	12,308.90
Rent	291,325.60	291,825.85	(500.25)
Repairs and Maintenance	18,237.15		18,237.15
Security	1,883.10	29,166.65	(27,283.55)
Technology Repairs and Maintenance	1,323.68	2,652.90	(1,329.22)
Trash Removal	23,869.70	13,032.50	10,837.20
Water and Sewer	10,089.27	3,445.00	6,644.27
<b>Total Property Services</b>	<b>367,252.87</b>	<b>345,207.90</b>	<b>22,044.97</b>
Supplies	11,928.66		11,928.66
General Supplies	931.20		931.20
<b>Total Supplies</b>	<b>12,859.86</b>		<b>12,859.86</b>
<b>Total Care and Upkeep of Building</b>	<b>523,489.31</b>	<b>369,350.40</b>	<b>154,138.91</b>
Contracted Food Services Supplies	58.60		58.60
Food Supplies-Excludes Non Food		115,025.40	(115,025.40)
<b>Total Contracted Food Services Supplies</b>	<b>58.60</b>	<b>115,025.40</b>	<b>(114,966.80)</b>



			Total
	Actual	Budget	over Budget
Contracted Transportation	14,129.74	127,328.35	(113,198.61)
Elementary			
Classified Salaries	331,717.43		331,717.43
Fringe Benefits			
Employee Insurance	107,512.91		107,512.91
Medicare Employer	2,050.28		2,050.28
<b>Total Employee Insurance</b>	<b>109,563.19</b>		<b>109,563.19</b>
FiCA Tax Employer	16,977.47		16,977.47
Other Employer Provided Benefits	15,484.84		15,484.84
Teacher Retirement	65,719.82		65,719.82
<b>Total Fringe Benefits</b>	<b>207,745.32</b>		<b>207,745.32</b>
Purchased Services	2,295.83		2,295.83
Audit Services	8,000.00		8,000.00
Cleaning Services	5,915.89		5,915.89
Communication	3,886.67		3,886.67
Advertising	6,650.00		6,650.00
Food Services Contracted	72,471.81		72,471.81
Printing	459.00		459.00
<b>Total Communication</b>	<b>83,467.48</b>		<b>83,467.48</b>
Communication/Telephone/Postage	4,886.44		4,886.44
Data Processing Services	17,784.69		17,784.69
Dues and Memberships	1,495.00		1,495.00
Dues and Subscriptions	14,783.14		14,783.14
<b>Total Dues and Memberships</b>	<b>16,278.14</b>		<b>16,278.14</b>
Equipment Rental	2,352.28		2,352.28
Instructional Purchased Services	1,411.35		1,411.35

			Total
	Actual	Budget	over Budget
Insurance Other than Employee Benefits	12,577.77		12,577.77
Liability Insurance	8,021.56		8,021.56
Mileage	377.50		377.50
Other Professional/Technical Services	23,481.62		23,481.62
Other Property Services	15,101.09		15,101.09
Other Purchased Service			
Meeting and Conventions	250.00		250.00
Other Expenses	1,752.98		1,752.98
Other Purchased Svcs	1,559.62		1,559.62
<b>Total Other Purchased Service</b>	<b>3,562.60</b>		<b>3,562.60</b>
Postage	849.00		849.00
Pupil Services	125.00		125.00
Repairs and Maintenance	65,974.10		65,974.10
Security	20,156.00		20,156.00
Staff Development	15,208.82		15,208.82
Student Activity	5,080.06		5,080.06
Travel	3,149.33		3,149.33
<b>Total Purchased Services</b>	<b>316,056.55</b>		<b>316,056.55</b>
Regular Salaries	7,686.65		7,686.65
Supplies	15.64		15.64
Classroom Materials	7,394.90		7,394.90
General Supplies	3,485.42		3,485.42
Other Supplies and Materials	13,769.55		13,769.55
Periodicals-Resource Materials	3,668.00		3,668.00
Technology Related Supplies	4,539.19		4,539.19
Textbooks	19,735.30		19,735.30

		<b>Total</b>
	<b>Actual</b>	<b>Budget over Budget</b>
<b>Total Supplies</b>	<b>52,608.00</b>	<b>52,608.00</b>
<b>Total Elementary</b>	<b>915,813.95</b>	<b>915,813.95</b>
Fiscal Services		
Purchased Services	1,000.00	1,000.00
<b>Total Fiscal Services</b>	<b>1,000.00</b>	<b>1,000.00</b>
Middle School		
Classified Salaries	25,805.02	25,805.02
Fringe Benefits		
FICA Tax Employer	2,105.14	2,105.14
Medicare Employer	262.51	262.51
<b>Total Fringe Benefits</b>	<b>2,367.65</b>	<b>2,367.65</b>
Purchased Services	50.00	50.00
Communication		
Printing	3,687.13	3,687.13
<b>Total Communication</b>	<b>3,687.13</b>	<b>3,687.13</b>
Other Purchased Services	2,500.50	2,500.50
Staff Development	8,441.65	8,441.65
<b>Total Other Purchased Services</b>	<b>10,942.15</b>	<b>10,942.15</b>
Professional Instructional Services	450.00	450.00
Pupil Services	230.70	230.70
Student Activity	9,803.95	9,803.95
<b>Total Purchased Services</b>	<b>25,163.93</b>	<b>25,163.93</b>
Regular Salaries	15,246.68	15,246.68
Supplies	1,077.00	1,077.00
Classroom Materials	31,330.41	31,330.41
General Supplies	34.00	34.00

		<b>Total</b>
	<b>Actual</b>	<b>Budget over Budget</b>
Other Supplies and Materials	1,614.72	1,614.72
Technology Related Supplies	50.71	50.71
<b>Total Supplies</b>	<b>34,106.84</b>	<b>34,106.84</b>
<b>Total Middle School</b>	<b>102,690.12</b>	<b>102,690.12</b>
Other Support Services		
Classified Salaries	200,987.13	200,987.13
Fringe Benefits		
FICA Employer	10,158.90	10,158.90
Medicare Tax	1,138.91	1,138.91
<b>Total Fringe Benefits</b>	<b>11,297.81</b>	<b>11,297.81</b>
<b>Total Other Support Services</b>	<b>212,284.94</b>	<b>212,284.94</b>
Principal Office	400.00	400.00
Certificated Administrator	46,216.70	46,216.70
Fringe Benefits		
FICA Employer	2,420.82	2,420.82
Medicare Employer	273.61	273.61
<b>Total Fringe Benefits</b>	<b>2,694.43</b>	<b>2,694.43</b>
Other Purchased Services	1,101.90	1,101.90
<b>Total Principal Office</b>	<b>50,413.03</b>	<b>50,413.03</b>
Special Education	5,000.00	5,000.00
Supplies	1,497.10	1,497.10
General Supplies	115.50	115.50
<b>Total Supplies</b>	<b>1,612.60</b>	<b>1,612.60</b>
<b>Total Special Education</b>	<b>6,612.60</b>	<b>6,612.60</b>
Transportation		
Medicare Employer	51.96	51.96

			Total
	Actual	Budget	over Budget
<b>Total Transportation</b>	<b>51.96</b>		<b>51.96</b>
<b>Total General</b>	<b>1,929,983.56</b>	<b>611,704.15</b>	<b>1,318,279.41</b>
Special			
Area Director Instruction Improvement			
Certificated Administrator	8,768.00		8,768.00
Classified Salaries	0.00		0.00
Fringe Benefits			
FICA Employer	341.24		341.24
Medicare	0.00		0.00
<b>Total Fringe Benefits</b>	<b>341.24</b>		<b>341.24</b>
Medicare Tax	47.32		47.32
<b>Total Area Director Instruction Improvement</b>	<b>9,156.56</b>		<b>9,156.56</b>
Contracted Transportation			
Classified Salaries	15,411.70		15,411.70
Fringe Benefits			
FICA Employer	820.91		820.91
Medicare Tax	41.08		41.08
<b>Total Fringe Benefits</b>	<b>861.99</b>		<b>861.99</b>
<b>Total Contracted Transportation</b>	<b>16,273.69</b>		<b>16,273.69</b>
Early Childhood Spec Ed Transportation	4,841.75		4,841.75
Elementary School			
Fringe Benefits			
Employee Insurance	48,302.59		48,302.59
FICA Tax Employer	18,455.05		18,455.05
Medicare Employer	2,108.11		2,108.11
<b>Total Fringe Benefits</b>	<b>68,865.75</b>		<b>68,865.75</b>

			Total
	Actual	Budget	over Budget
Purchased Services			
Instructional Program Improvement	3,160.00		3,160.00
Pupil Services	3,361.50		3,361.50
Purchased Instructional Services	3,004.04		3,004.04
<b>Total Purchased Services</b>	<b>9,525.54</b>		<b>9,525.54</b>
Regular Salaries	370,324.67		370,324.67
Payroll Clearing	12,717.15		12,717.15
<b>Total Regular Salaries</b>	<b>383,041.82</b>		<b>383,041.82</b>
<b>Total Elementary School</b>	<b>461,433.11</b>		<b>461,433.11</b>
Fiscal Services			
Financial Accounting Services	10,639.46		10,639.46
Payroll Services	11,356.43		11,356.43
Receiving and Disbursing Funds Services	409.96		409.96
<b>Total Fiscal Services</b>	<b>22,405.85</b>		<b>22,405.85</b>
Food Preparation and Dispensing Services			
Food Services Contracted	54,379.78		54,379.78
<b>Total Food Preparation and Dispensing Services</b>	<b>54,379.78</b>		<b>54,379.78</b>
Health Psych			
Classified Salaries	27,213.99		27,213.99
Fringe Benefits			
FICA Employer	1,572.62		1,572.62
Medicare Tax	69.98		69.98
<b>Total Fringe Benefits</b>	<b>1,642.60</b>		<b>1,642.60</b>
<b>Total Health Psych</b>	<b>28,856.59</b>		<b>28,856.59</b>
Middle School			
Fringe Benefits			

		<b>Total</b>
	<b>Actual</b>	<b>Budget over Budget</b>
FICA Tax Employer	8,101.21	8,101.21
Medicare	937.84	937.84
<b>Total Fringe Benefits</b>	<b>9,039.05</b>	<b>9,039.05</b>
Regular Salaries	157,776.00	157,776.00
<b>Total Middle School</b>	<b>166,815.05</b>	<b>166,815.05</b>
Occupational Therapy		
Pupil Services	22,520.00	22,520.00
<b>Total Occupational Therapy</b>	<b>22,520.00</b>	<b>22,520.00</b>
Other Executive Administration Services	20,692.50	20,692.50
Classified Salaries	97,920.32	97,920.32
Fringe Benefits		
FICA Employer	3,840.53	3,840.53
Medicare	425.67	425.67
<b>Total Fringe Benefits</b>	<b>4,266.20</b>	<b>4,266.20</b>
<b>Total Other Executive Administration Services</b>	<b>122,879.02</b>	<b>122,879.02</b>
Psychological Testing		
Other Professional/Technical Services	1,620.00	1,620.00
<b>Total Psychological Testing</b>	<b>1,620.00</b>	<b>1,620.00</b>
School Library Services		
Classified Salaries	8,333.30	8,333.30
Employer FICA	0.00	0.00
<b>Total School Library Services</b>	<b>8,333.30</b>	<b>8,333.30</b>
Special Education	100.00	100.00
Fringe Benefits		
FICA Tax Employer	4,471.10	4,471.10
Medicare 03	562.38	562.38

			Total
	Actual	Budget	over Budget
<b>Total Fringe Benefits</b>	<b>5,033.48</b>		<b>5,033.48</b>
Payroll			
Regular Salaries	90,122.33		90,122.33
<b>Total Payroll</b>	<b>90,122.33</b>		<b>90,122.33</b>
<b>Total Special Education</b>	<b>95,255.81</b>		<b>95,255.81</b>
System Support Guidance			
Classified Salaries	19,000.04		19,000.04
Fringe Benefits			
Fed Medicare	133.87		133.87
FICA Employer	1,237.94		1,237.94
<b>Total Fringe Benefits</b>	<b>1,371.81</b>		<b>1,371.81</b>
Regular Salaries	9,333.36		9,333.36
<b>Total System Support Guidance</b>	<b>29,705.21</b>		<b>29,705.21</b>
Tuition Spec Ed Services Private Agencies			
Purchased Services			
Professional Instructional Services Federal	19,516.50		19,516.50
<b>Total Purchased Services</b>	<b>19,516.50</b>		<b>19,516.50</b>
<b>Total Tuition Spec Ed Services Private Agencies</b>	<b>19,516.50</b>		<b>19,516.50</b>
<b>Total Special</b>	<b>1,063,992.22</b>		<b>1,063,992.22</b>
<b>Total Expenses</b>	<b>3,067,750.78</b>	<b>611,704.15</b>	<b>2,456,046.63</b>
<b>NET OPERATING INCOME</b>	<b>(83,552.58)</b>	<b>2,245,846.75</b>	<b>(2,329,399.33)</b>
<b>OTHER EXPENSES</b>			
ADP Clearing	0.00		0.00
<b>Total Other Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET OTHER INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET INCOME</b>	<b>\$ (83,552.58)</b>	<b>\$2,245,846.75</b>	<b>\$ (2,329,399.33)</b>