MOMENTUM ACADEMY FINANCE COMMITTEE REPORT

FEBRUARY 2024

The Momentum Academy Finance Committee (FC) met on February 19, 2024. The main topics of discussion consisted of the financial reports for the fiscal year through January 2024.

Financial Reports

- The financial statements included an income statement, balance sheet, monthly projections, and key performance indicators (KPIs). All KPIs (days of cash at year end, gross margin margin, and fund balance at year end) exceeded targets.
- As of January 31, 2024, there was approximately \$3.6 million in cash, with current available cash of approximately \$2.5 million due to letters of credit and approximately \$3.8 million in cash forecasted for fiscal year end.
- Total revenue is up approximately \$1 million for the fiscal year compared to budget, and there was a \$20k increase in the revenue forecast since last month.
- Expenses increased by \$364k over last month's financials, primarily due to an adjustment in the rent forecast and increased expenses for substitutes and speech services.
- Net income for January was \$58k, and the forecasted annual net income is approximately \$162k.

Other topics included the following:

- The January check register, which reflected approximately \$673k in expenses.
- ESSR draws, which continue to be made on a monthly basis and are expected to be complete by June 30th.
- Rolling out the new enrollment intake process.
- Goals for maintaining current enrollment levels, achieving enrollment levels for next school year, and working on recommitment efforts.
- Programs and efforts for enhancing scholar experience and family engagement.
- Attendance targets and actuals, including meeting and exceeding the 90% budgeted attendance.
- Staffing and vacancies and the plan and timeline for offers and positions for next school year.
- Efforts to decrease transportation expenses.
- Facilities conversations with respect to ongoing projects and priorities for next fiscal year.

FINANCIAL STATEMENTS with INDEPENDENT AUDITOR'S REPORT

June 30, 2023

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Employee Benefit Plan Audit Quality Center Member

Government Audit
Quality Center Member

INDEPENDENT AUDITOR'S REPORT

Board of Directors Momentum Academy St. Louis, Missouri

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Momentum Academy (a nonprofit organization) (the "Academy"), which comprise the statement of assets, liabilities, and net assets-modified cash basis as of June 30, 2023, and the related statements of support, revenue, and expenses-modified cash basis, functional expenses-modified cash basis, and cash flows-modified cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the assets, liabilities, and net assets of Momentum Academy as of June 30, 2023, and the changes in net assets and its cash flows for the year then ended in accordance with the modified cash basis of accounting as described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Academy and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Momentum Academy's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT (continued)

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as listed in the table of contents from pages 17-23, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 12, 2023, on our consideration of the Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the Academy's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Academy's internal control over financial reporting and compliance.

Marr and Company, P.C. Certified Public Accountants

Maw and Company

Kansas City, Missouri December 12, 2023

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS – MODIFIED CASH BASIS June 30, 2023

ASSETS

Capital assets, net of accumulated depreciation 589,240

Total Assets \$ 4,224,705

LIABILITIES AND NET ASSETS

Liabilities:

Payroll Withholdings \$ 6,858

Total Liabilities \$ 6,858

Net Assets:

Without donor restriction 4,217,847
Total Net Assets 4,217,847

Total Liabilities and Net Assets \$4,224,705

STATEMENT OF SUPPORT, REVENUE AND EXPENSES – MODIFIED CASH BASIS For the Year Ended June 30, 2023

NET ASSETS WITHOUT DONOR RESTRICTIONS:

| SUPPORT, REVENUE & OTHER INCOME: | |
|---------------------------------------|--------------------------|
| Contributions and donations | \$ 377,327 |
| State aid receipts | 10,136,104 |
| Federal grants and contracts | 5,988,588 |
| Sales tax (Proposition C) | 1,125,646 |
| Student activity income | 9,988 |
| Other income | 210,010 |
| Total Support, Revenue & Other Income | 17,847,663 |
| EXPENSES: | |
| Program services | 10,150,892 |
| General & administrative | 5,481,286 |
| Total Expenses | 15,632,178 |
| Change in Net Assets | 2,215,485 |
| Net Assets, Beginning of Year | 2,002,362 |
| Net Assets, End of Year | \$ S <u>4,217,847</u> |

STATEMENT OF FUNCTIONAL EXPENSES – MODIFIED CASH BASIS For the Year Ended June 30, 2023

| | Supporting Activities | | | | |
|-----------------------------|-----------------------|-----------------------|--------------------|---------------------|----------------------|
| | | | | Total | |
| | Program | General & | | Supporting | |
| | Services | Administrative | Fundraising | Activities | <u>Total</u> |
| Salaries and wages | \$ 4,213,137 | \$ 1,985,035 | \$ 0 | \$ 1,985,035 | \$ 6,198,172 |
| Employee benefits and taxes | 1,443,124 | 628,177 | 0 | 628,177 | 2,071,301 |
| Purchased services | 3,093,144 | 2,480,630 | 0 | 2,480,630 | 5,573,774 |
| Supplies | 1,093,345 | 387,444 | 0 | 387,444 | 1,480,789 |
| Utilities, energy service | 143,599 | 0 | 0 | 0 | 143,599 |
| Depreciation | <u>164,543</u> | 0 | 0 | 0 | 164,543 |
| Total Expenses | \$ <u>10,150,892</u> | \$ <u>5,481,286</u> | \$ <u> </u> | \$ <u>5,481,286</u> | \$ <u>15,632,178</u> |

STATEMENT OF CASH FLOWS – MODIFIED CASH BASIS For the Year Ended June 30, 2023

| CASH FLOWS FROM OPERATING ACTIVITIES: Change in net assets Adjustments to reconcile change in net assets | \$ 5 2,215,485 |
|--|------------------------------|
| to net cash from operating activities: Depreciation | 164,543 |
| Increase (decrease) in: | 101,015 |
| Payroll withholdings | (33,372) |
| Net cash provided by operating activities | 2,346,656 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | |
| Purchase of property and equipment | <u>(280,195</u>) |
| Net cash used by investing activities | (280,195) |
| Net increase in cash and cash equivalents | 2,066,461 |
| Cash and cash equivalents, Beginning of Year Cash and cash equivalents, End of Year | \$ 1,569,004 3,635,465 |
| SUPPLEMENTAL DISCLOSURE: Cash paid for interest | \$ 0 |

NOTES TO FINANCIAL STATEMENTS June 30, 2023

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NOTES TO FINANCIAL STATEMENTS June 30, 2023

NOTE 1: ORGANIZATION

Momentum Academy (the "Academy"), formerly known as Eagle College Prep Endeavor, Inc., is a not-for-profit public benefit corporation organized under Chapter 355, RSMo and governed by Senate Bill No. 781 of the 89th General Assembly of the Missouri legislature. The corporation operates a charter school, which is sponsored by University of Missouri – Colombia. The Academy is exempt from most Missouri laws and statutes governing educational institutions. The aforementioned Senate Bill No. 781 governs it. Effective November 2011, the Academy received exemption from federal income taxes under Internal Revenue Code Section 501(c)(3).

The Academy's charter provides for the education of students from diverse social and economic backgrounds in the target area surrounding the academy in kindergarten and first through eighth grade.

The mission of Momentum Academy is to develop serving leaders by providing a rigorous college prep learning community where we work together toward the pursuit of academic excellence and positive character development in a safe, supportive, and loving learning environment.

The Academy under current Missouri statutes is considered to be a local education agency (LEA). A summary of the significant accounting policies is listed below.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Statement Presentation

Financial Accounting Standards Board's (FASB) Accounting Standards Codification ("ASC") 958-205, *Not-for-Profit Entities: Presentation of Financial Statements*, requires disclosing the amounts of expenses by both their natural classification and their functional classification. The Academy is required to report information regarding its financial position and activities according to two classes of net assets, which is as follows.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other program or events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that the resources be maintained in perpetuity. The Academy reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. As of June 30, 2023, the Academy had \$0 in net assets with donor restrictions.

<u>Net Assets Without Donor Restrictions</u> – Net assets available for use in general operations and not subject to donor-imposed (or certain grantor) restrictions or law.

NOTES TO FINANCIAL STATEMENTS June 30, 2023

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Accounting

The financial statements are presented on the modified cash basis of accounting. This basis recognizes assets, liabilities, net assets, revenues and expenses when they result from cash transactions with a provision for recording property and equipment, depreciation, payroll withholdings, and long-term liabilities, such as promissory notes, which are recognized when incurred. Accordingly, the accompanying financial statements are not intended to present financial position or results of operations in accordance with accounting principles generally accepted in the United States of America.

C. Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Academy considers all highly-liquid investments without donor restrictions with an initial maturity of three months or less to be cash equivalents.

D. Concentrations of Credit and Market Risk

Financial instruments that potentially expose the Academy to concentrations of credit and market risk consist primarily of cash and cash equivalents. Cash and cash equivalents are maintained at a high-quality financial institution and accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2023, the Academy's cash balances were all insured at the institution. The Academy has not experienced any losses on its cash held at the financial banking institutions. In addition, the Academy participates in a Insured Cash Sweep (ICS) program where funds in excess of FDIC limits are automatically swept to participating financial institutions to utilize additional FDIC coverage.

E. Capital Assets

All property and equipment are valued at historical cost. A capitalization threshold of \$1,000 is used to report capital assets. Depreciation is provided over the assets' estimated useful lives, which range from 5 to 10 years using the strait-line method of depreciation.

F. Revenue Recognition

All contributions are considered available for use within the Academy's general programs unless specifically restricted by the donor. In accordance with the modified cash basis of accounting, the Academy immediately recognizes all revenue at the time of receipt.

NOTES TO FINANCIAL STATEMENTS June 30, 2023

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Income Taxes

The Academy is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and comparable state law as charitable organizations whereby only unrelated business income, as defined by Section 509(a)(2) of the Code, is subject to federal income tax. The Academy currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded. The Academy has adopted provisions of FASB standard on Accounting for Uncertainty in Income Taxes (ASC 740-10-25). The Academy does not believe there are any material uncertain tax provisions and, accordingly, they will not recognize any liability for unrecorded tax benefits. For the year ended June 30, 2023, there was no interest or penalties recorded in the financial statements.

H. Functional Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the statement of support, revenue, and expenses-modified cash basis. The statement of functional expenses-modified cash basis present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited and, in some cases, to one or more program or supporting functions. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include purchased services and supplies. Purchased services and supplies are allocated based on estimated project and purpose usage.

I. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. Subsequent Events

The Academy has evaluated subsequent events through December 12, 2023, the date which the financial statements were available to be issued.

NOTE 3: CAPITAL ASSETS

Capital assets consisted of the following as of June 30, 2023:

| Equipment | \$ 980,129 |
|--------------------------------|------------------|
| Building improvements | 92,247 |
| | <u>1,072,376</u> |
| Less: Accumulated depreciation | (483,136) |
| Total Capital Assets, net | \$ 589,240 |

Depreciation expense for the year ended June 30, 2023 was \$164,543.

NOTES TO FINANCIAL STATEMENTS June 30, 2023

NOTE 4: OPERATING LEASES

Buildings

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by EEI Real Estate Holdings, located at 3716 Morganford Road, St. Louis, Missouri (known as the Tower Grove South location). Base rental payments of \$8,333 are due monthly through December 1, 2022, at which they increase annually by \$833 per month through the expiration of the lease on November 30, 2027. The total rent for the facilities for the year ended June 30, 2023 was \$105,833.

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by Eagle Emmaus Property, LLC, located at 2617 Shenandoah Ave., St. Louis, Missouri (known as the Fox Park location). The lease expires on June 30, 2035. The rent amount is based on 20% of the State perpupil payments allocated from the State of Missouri. The total rent for the facilities for the year ended June 30, 2023 was \$407,729.

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by Eagle Messiah Property, LLC, located at 2900 S. Grand Blvd., St. Louis, Missouri (known as the Tower Grove East location). The lease expires on June 30, 2036. The rent amount is based on 20% of the State per-pupil payments allocated from the State of Missouri. The total rent for the facilities for the year ended June 30, 2023 was \$273,817. On June 29, 2022, the Academy and Eagle Messiah Property, LLC amended the master lease with Messiah Lutheran Church. Eagle Messiah Property, LLC assigned all its right and obligations under the original agreement to the Academy. The Academy assumes all obligations as the tenant under the master lease.

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by Eagle Holy Cross Property, LLC, located at 3630 Ohio Ave., St. Louis, Missouri (known as the Gravois Park location). The lease expires on June 30, 2037. The rent amount is based on 20% of the State perpupil payments allocated from the State of Missouri. The total rent for the facilities for the year ended June 30, 2023 was \$472,999.

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by Plaza Square, LLC, located at 1144 Olivette Executive Parkway Suite 100, St. Louis, Missouri. Rental payments of \$4,596 are due monthly through the expiration of the lease on November 30, 2024. The total rent for the facilities for the year ended June 30, 2023 was \$34,470.

Office Equipment

The Academy entered into lease agreements for copy machines and office equipment with terms of 36 to 48 months and monthly payments from \$193 to \$752. For the year ended June 30, 2023, the Academy recognized lease expense of \$52,460 related to these lease agreements.

NOTES TO FINANCIAL STATEMENTS June 30, 2023

NOTE 4: OPERATING LEASES (continued)

Future minimum lease payments of these agreements are as follows:

| Year ending June 30, | Facilities* | Equipment | Total |
|----------------------|----------------------|------------------|----------------------|
| 2024 | \$ 1,325,530 | \$ 11,196 | \$ 1,336,726 |
| 2025 | 1,303,358 | 3,732 | 1,307,090 |
| 2026 | 1,290,378 | 0 | 1,290,378 |
| 2027 | 1,300,378 | 0 | 1,300,378 |
| 2028 | 1,217,045 | 0 | 1,217,045 |
| Thereafter | 9,301,630 | 0 | 9,301,630 |
| Total | \$ <u>15,738,319</u> | \$ <u>14,928</u> | \$ <u>15,753,247</u> |

^{*}Facilities lease commitments based on management's projections of per pupil payments allocated from the State of Missouri.

NOTE 5: <u>RETIREMENT PLAN</u>

The Academy contributes to the Public School Retirement System of the City of St. Louis, a cost-sharing, multiple-employer defined benefit pension plan. Participation is mandatory under Missouri Revised Statues, Chapter 105 and 169. The Retirement System members hired before January 1, 2018 are required to contribute 7.5% of their annual covered salary from July 1, 2022 through December 31, 2022 and 8.0% of their annual covered salary from January 1, 2023 through June 30, 2023. Members hired on or after January 1, 2018 are required to contribute 9.00% of their annual covered salary. The Academy was required to contribute 14.5% of covered academy compensation for July 1, 2022 to December 31, 2022 and 15.5% for the remainder of the school year ended June 30, 2023. The employer rates are determined annually as part of the Annual Valuation Report made by the Plan's actuary and the employee contribution rate is determined by the statute.

The total employer contributions for the years ended June 30, 2023 was \$835,477.

The retirement system issues a publicly available financial report that includes financial statements and other required information. That report may be obtained by writing to: The Public School Retirement System of the City of St. Louis, 3641 Olive Street Suite 300, St. Louis, Missouri, 63108, or by calling 1-314-534-7444.

NOTE 6: RISK AND UNCERTAINTIES

The Academy is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The Academy maintains commercial insurance to protect itself from such risks.

NOTES TO FINANCIAL STATEMENTS June 30, 2023

NOTE 6: RISK AND UNCERTAINTIES (continued)

During the year ended June 30, 2023, the Academy maintained a self-funded health insurance program with claims processed by a third-party administrator on behalf of the Academy. The total cost of employee health insurance was \$634,428. The Academy has stop-loss insurance for monthly claims in excess of approximately \$200,000; the threshold fluctuates based on monthly enrollment. The Academy also has stop-loss insurance for claims in excess of \$50,000 made by a single employee.

Amounts received from grants or contracts may be subject to audit by the funding sources. Such audits might result in disallowances of costs submitted for reimbursement. Management is of the opinion that such cost disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

NOTE 7: <u>LIQUIDITY RESOURCE MANAGEMENT</u>

The Academy regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Academy considers all expenditures related to its ongoing program activities as well as the conduct of services undertaken to support those activities to be general expenditures.

As of June 30, 2023, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

Cash and cash equivalents \$ 3,635,465 Total \$ 3,635,465

SUPPLEMENTARY INFORMATION

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS – BY FUND

June 30, 2023

| <u>ASSETS</u> | General Fund | Special Revenue Fund | Capital Projects Fund | Totals |
|--|---------------------|----------------------------|-----------------------|---------------------|
| Cash and cash equivalents | \$ <u>3,635,465</u> | \$ <u>0</u> | \$ <u>0</u> | \$3,635,465 |
| Total Assets | \$ <u>3,635,465</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>3,635,465</u> |
| LIABILITIES AND FUND BALANCES Payroll lightliting | \$ 6,858 | \$ 0 | \$ 0 | \$ 6,858 |
| Payroll liabilities Unassigned fund balance | 3,628,607 | <u>0</u> | <u>0</u> | 3,628,607 |
| Total Liabilities and Fund Balances | \$ <u>3,635,465</u> | \$ <u>0</u> | \$ <u>0</u> | \$3,635,465 |
| Unassigned fund balance Total capital assets, net on the Statement of Assets, Liabilities and Net Assets | | | | |
| Net assets without donor restrictions on the Statement of Assets, Liabilities and Net Assets | | | | |

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS – BY FUND

For the Year Ended June 30, 2023

| | | Special | Capital | |
|---|-----------------|------------|----------|--------------|
| | General | Revenue | Projects | |
| | Fund | Fund | Fund | Totals |
| RECEIPTS: | | | | |
| Local | \$ 1,300,854 | \$ 422,117 | \$ 0 | \$ 1,722,971 |
| State | 5,443,989 | 4,477,675 | 214,440 | 10,136,104 |
| Federal | 5,988,588 | 0 | 0 | 5,988,588 |
| Total Receipts | 12,733,431 | 4,899,792 | 214,440 | 17,847,663 |
| <u>DISBURSEMENTS</u> : | | | | |
| Current | | | | |
| Elementary | 2,286,242 | 1,554,354 | 82,291 | 3,922,887 |
| Middle/Junior high | 107,846 | 566,200 | 0 | 674,046 |
| Special education | 298,284 | 367,555 | 0 | 665,839 |
| Other regular instruction | 66,186 | 37,750 | 0 | 103,936 |
| Bilingual | 87,354 | 80,495 | 0 | 167,849 |
| Student activities | 2,404 | 0 | 0 | 2,404 |
| Tuition to other districts | 247,450 | 0 | 0 | 247,450 |
| Tuition for special ed services to private agencies | 101,285 | 0 | 0 | 101,285 |
| Attendance and social work services | 12,040 | 0 | 0 | 12,040 |
| Counseling services | 448,608 | 0 | 0 | 448,608 |
| Nursing services | 100,003 | 0 | 0 | 100,003 |
| Other health services | 81,098 | 0 | 0 | 81,098 |
| Psychological testing services | 67,275 | 0 | 0 | 67,275 |
| Speech pathology services | 95,770 | 0 | 0 | 95,770 |
| Occupational therapy services | 76,675 | 0 | 0 | 76,675 |
| School-sponsored athletics | 49,004 | 9,938 | 0 | 58,942 |
| Professional development | 141,870 | 0 | 0 | 141,870 |
| Fiscal services | 204,395 | 0 | 0 | 204,395 |
| Board of education services | 86,692 | 0 | 0 | 86,692 |
| Executive administration | 791,748 | 595,503 | 0 | 1,387,251 |
| Community relations | 148,714 | 0 | 0 | 148,714 |
| Administrative technology | 364,943 | 0 | 105,880 | 470,823 |
| Building level administration | 275,524 | 1,508,782 | 7,139 | 1,791,445 |
| Business support services | 432,643 | 174,909 | 0 | 607,552 |
| Operation of plant | 2,482,363 | 0 | 0 | 2,482,363 |
| Contracted transportation services | 353,102 | 0 | 0 | 353,102 |
| Non-allowable transportation | 113,565 | 0 | 0 | 113,565 |
| Food services | 797,515 | 0 | 17,615 | 815,130 |
| Information services | 54,929 | 0 | 0 | 54,929 |
| Staff services | 14,280 | 0 | 0 | 14,280 |
| In-service training for non-Instructional staff | 154,275 | 0 | 0 | 154,275 |
| Welfare activities services | 77,716 | 4,306 | 0 | 82,022 |
| Parental involvement | 11,799 | 0 | 0 | 11,799 |
| Improvement services | 0 | 0 | 1,515 | 1,515 |
| Total Disbursements | 10,633,597 | 4,899,792 | 214,440 | 15,747,829 |

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS – BY FUND (continued)

For the Year Ended June 30, 2023

| | | Special | Capital | |
|--|-----------------------|---------|----------|---------------------|
| | General | Revenue | Projects | |
| | <u>Fund</u> | Fund | Fund | <u>Totals</u> |
| Receipts Over (Under) Disbursements | 2,099,384 | 0 | 0 | 2,099,834 |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balance | 2,099,834 | 0 | 0 | 2,099,834 |
| Fund Balance – June 30, 2022 | 1,528,773 | 0 | 0 | 1,528,773 |
| Fund Balance – June 30, 2023 | \$ <u>3,628,607</u> | \$0 | \$0 | \$ <u>3,628,607</u> |
| Net change in fund balance Changes in: | | | | \$ 2,099,834 |
| Capital assets – purchases and depreciation | | | | 115,651 |
| Change in net assets on the Statement of Suppo | ort, Revenue and Expo | enses | | \$ <u>2,215,485</u> |

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

SCHEDULE OF RECEIPTS COLLECTED BY SOURCE – MODIFIED CASH BASIS – BY FUND

For the Year Ended June 30, 2023

| | General Fund | Special Revenue Fund | Capital Projects Fund | <u>Totals</u> |
|----------------------------|----------------------|----------------------------|-----------------------|----------------------|
| <u>LOCAL</u> : | | | | |
| Sales tax (Prop C) | \$ 703,529 | \$ 422,117 | \$ 0 | \$ 1,125,646 |
| Earnings on investments | 9,978 | 0 | 0 | 9,978 |
| Student activities | 9,988 | 0 | 0 | 9,988 |
| Gifts and contributions | 377,327 | 0 | 0 | 377,327 |
| Other | 200,032 | 0 | 0 | 200,032 |
| Total Local | 1,300,854 | 422,117 | 0 | 1,722,971 |
| STATE: | | | | |
| Basic formula | 5,336,243 | 4,477,675 | 0 | 9,813,918 |
| Classroom trust fund | 104,669 | 0 | 214,440 | 319,109 |
| Food services | 2,294 | 0 | 0 | 2,294 |
| Other | 783 | 0 | 0 | 783 |
| Total State | 5,443,989 | 4,477,675 | 214,440 | 10,136,104 |
| FEDERAL: | | | | |
| Medicaid | 195,786 | 0 | 0 | 195,786 |
| CARES student connectivity | 44,280 | 0 | 0 | 44,280 |
| IDEA Special education | 225,584 | 0 | 0 | 225,584 |
| Food services | 660,115 | 0 | 0 | 660,115 |
| ESEA Title I | 651,035 | 0 | 0 | 651,035 |
| ESEA Title II.A | 63,202 | 0 | 0 | 63,202 |
| ESEA Title III | 14,802 | 0 | 0 | 14,802 |
| ESEA Title IV.A | 53,014 | 0 | 0 | 53,014 |
| ESSER I | 11,575 | 0 | 0 | 11,575 |
| ESSER II | 1,454,650 | 0 | 0 | 1,454,650 |
| ESSER III | 2,547,242 | 0 | 0 | 2,547,642 |
| ARP HCY Consortium | 17,402 | 0 | 0 | 17,402 |
| ARP IDEA | 46,632 | 0 | 0 | 46,632 |
| ARP IDEA ESCE 619 | 3,269 | 0 | 0 | 3,269 |
| Total Federal | 5,988,588 | 0 | 0 | 5,988,588 |
| Total All Sources | \$ <u>12,733,431</u> | \$ <u>4,899,792</u> | \$ <u>214,440</u> | \$ <u>17,847,663</u> |

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

SCHEDULE OF EXPENDITURES PAID BY OBJECT – MODIFIED CASH BASIS – BY FUND

For the Year Ended June 30, 2023

| | General Fund | Special Revenue Fund | Capital Projects Fund | Totals |
|-----------------------------|----------------------|----------------------------|-----------------------------|----------------------|
| Salaries and wages | \$ 2,470,299 | \$ 3,727,873 | \$ 0 | \$ 6,198,172 |
| Employee benefits and taxes | 899,382 | 1,171,919 | 0 | 2,071,301 |
| Purchased services | 5,611,691 | 0 | 0 | 5,611,691 |
| Supplies and materials | 1,508,627 | 0 | 0 | 1,508,627 |
| Utilities, energy service | 143,598 | 0 | 0 | 146,598 |
| Capital outlay | 0 | 0 | 214,440 | 214,440 |
| Total Expenditures | \$ <u>10,633,597</u> | \$ <u>4,899,792</u> | \$ <u>214,440</u> | \$ <u>15,747,829</u> |

Changes in:

| Capital assets – purchases and depreciation | <u>(115,651</u>) |
|---|-------------------|
| Total Expenses on the Statement of Support, Revenue, and Expenses | \$ 15,632,178 |

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended June 30, 2023

| | Federal | | Pass- | |
|---|---------------|-----------------|-----------|---------------------|
| Federal Grantor/Pass-through | Assistance | FAIN | Through | Federal |
| Grantor/Program or Cluster Title | Number | Number | Number | Expenditures |
| U.S. Department of Agriculture | | | | - |
| Pass-through Missouri Dept of Elementary & Secondary Education: | | | | |
| Child Nutrition Cluster: | | | | |
| School Breakfast Program | 10.553 | 20221N119943 | 115-923 | \$ 50,936 |
| School Breakfast Program | 10.553 | 20232N119943 | 115-923 | 102,621 |
| National School Lunch Program | 10.555 | 20221N119943 | 115-923 | 130,411 |
| National School Lunch Program | 10.555 | 20231N119943 | 115-923 | 346,856 |
| National School Lunch Program – Commodities | 10.555 | n/a | 115-923 | 40,632 |
| COVID-19 – NSLP Supply Chain Assistance | 10.555 | 20221N890343 | 115-923 | 18,850 |
| COVID-19 – NSLP Supply Chain Assistance | 10.555 | 20232N890343 | 115-923 | 10,441 |
| Total Child Nutrition Cluster | | | | 700,747 |
| Total U.S. Department of Agriculture | | | | 700,747 |
| U.S. Department of Education | | | | |
| Pass-through Missouri Dept of Elementary & Secondary Education: | | | | |
| Title I, Grants to LEAs | 84.010A | S010A200025 | 115-923 | 30,679 |
| Title I, Grants to LEAs | 84.010A | S010A210025 | 115-923 | 198,736 |
| Title I, Grants to LEAs | 84.010A | S010A220025 | 115-923 | 421,977 |
| Title II.A, Supporting Effective Instruction | 84.367A | S367A210024 | 115-923 | 35,655 |
| Title II.A, Supporting Effective Instruction | 84.367A | S367A220024 | 115-923 | 27,627 |
| Title III, English Language Acquisition | 84.365 | S365A200025 | 115-923 | 2,268 |
| Title III, English Language Acquisition | 84.365 | S365A210025 | 115-923 | 12,551 |
| Title IV, Student Support and Academic Enrichment | 84.424A | S424A190026 | 115-923 | 2,078 |
| Title IV, Student Support and Academic Enrichment | 84.424A | S424A210026 | 115-923 | 24,947 |
| Title IV, Student Support and Academic Enrichment | 84.424A | S424A220026 | 115-923 | 26,297 |
| Special Education Cluster (IDEA): | | | | Ź |
| IDEA, Part B - Special Education | 84.027A | H027A210040 | 115-923 | 128,648 |
| IDEA, Part B - Special Education | 84.027A | H027A220040 | 115-923 | 84,109 |
| COVID-19 – ARP Act IDEA Special Education | 84.027X | H027X210040 | 115-923 | 46,632 |
| Early Childhood Special Education (ECSE) | 84.173A | H173A220103 | 115-923 | 5,331 |
| COVID-19 – ARP Act IDEA ECSE | 84.173X | H173X210103 | 115-923 | 3,269 |
| Total Special Education Cluster | | | | 267,989 |
| COVID-19 CARES Act Student Connectivity (GEER) | 84.425C | S425C200016 | 115-923 | 44,280 |
| COVID-19 CARES Act Teacher Retention (ESSER I) | 84.425D | S425D200010 | 115-923 | 11,575 |
| COVID-19 CRRSA Act Teacher Retention (ESSER II) | 84.425D | S425D200021 | 115-923 | 10,619 |
| COVID-19 CRRSA Act Grow Your Own (ESSER II) | 84.425D | S425D210021 | 115-923 | 2,200 |
| COVID-19 CRRSA Act Education Stabilization Fund (ESSER II) | 84.425D | S425D210021 | 115-923 | 1,221,532 |
| COVID-19 ARP Act Education Stabilization Fund (ESSER III) | 84.425U | S425U210021 | 115-923 | 2,406,737 |
| Pass-through Gordon Parks Elementary School (Consortium): | 01.1250 | 51250210021 | 113 723 | 2,100,737 |
| COVID-19 ARP Act Homeless Children and Youth (HCY II) | 84.425W | S425W210026 | 048-913 | 17,402 |
| Total Education Stabilization Fund | 04.423 # | 5423 11210020 | 040 713 | 3,714,345 |
| | | | | |
| Total U.S. Department of Education | | | | 4,765,149 |
| U.S. Department of Health and Human Services | | | | |
| Pass-through Missouri Dept of Social Services: | 02.550 | | 115 000 | 100.170 |
| Medicaid Administrative Claim | 93.778 | | 115-923 | 102,162 |
| Total U.S. Department of Health and Human Services | | | | 102,162 |
| | TOTAL EXPENDI | TURES OF FEDERA | AL AWARDS | \$ <u>5,568,058</u> |

 $See\ Accompanying\ Independent\ Auditor's\ Report\ and\ Notes\ to\ the\ Schedule\ of\ Expenditures\ of\ Federal\ Awards.$

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended June 30, 2023

NOTE 1: GENERAL

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Momentum Academy (the "Academy") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Academy, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Academy.

NOTE 2: <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

Expenditures reported on the Schedule are reported on the modified cash basis of accounting, which is described in Note 2 to the Academy's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Schedule presents both Type A and Type B federal assistance programs administered by the Academy. The Uniform Guidance establishes the formula for determining the level of expenditures of disbursements to be used in defining Type A and Type B federal financial assistance programs. For the Academy, Type A programs are those which exceed \$750,000 in disbursements, expenditures, or distributions. The determination of major and nonmajor programs is based on the risk-based approach outlined in Uniform Guidance.

The Academy elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3: SUBRECIPIENTS

The Academy did not provide funds to subrecipients in the current fiscal year.

NOTE 4: NONCASH ASSISTANCE

Of the federal expenditures presented in the Schedule, the Academy expended \$40,632 of federal awards in the form of noncash assistance from food distribution commodities.

INTERNAL CONTROL AND COMPLIANCE

Employee Benefit Plan Audi
Quality Center Member

Government Audit Quality Center Member

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors Momentum Academy St. Louis, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Momentum Academy (the "Academy") (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets-modified cash basis as of June 30, 2023, and the related statements of support, revenue, and expenses-modified cash basis, functional expenses-modified cash basis, and cash flows-modified cash basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Academy's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Academy's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Board of Directors Momentum Academy St. Louis, Missouri

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marr and Company, P.C. Certified Public Accountants

Mar and Company

Kansas City, Missouri December 12, 2023



Government Audit
Quality Center Member

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors Momentum Academy St. Louis, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Momentum Academy (the "Academy") (a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Academy's major federal programs for the year ended June 30, 2023. The Academy's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Academy complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Academy and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Academy's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Academy's federal programs.

Board of Directors Momentum Academy St. Louis, Missouri

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Academy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Academy's compliance with the requirements of each major federal program as a whole

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design
 and perform audit procedures responsive to those risks. Such procedures include examining, on a
 test basis, evidence regarding the Academy's compliance with the compliance requirements
 referred to above and performing such other procedures as we considered necessary in the
 circumstances.
- Obtain an understanding of the Academy's internal control over compliance relevant to the audit
 in order to design audit procedures that are appropriate in the circumstances and to test and report
 on internal control over compliance in accordance with the Uniform Guidance, but not for the
 purpose of expressing an opinion on the effectiveness of the Academy's internal control over
 compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance with a type of compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Board of Directors Momentum Academy St. Louis, Missouri

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Marr and Company, P.C.
Certified Public Accountants

Mar and Company

Kansas City, Missouri December 12, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2023

SECTION I: SUMMARY OF AUDITOR'S RESULTS

| | ancial Statement: The type of report issued on the basic financial | statements. <u>Unmodified opinion</u> | |
|-----|---|---|------------------|
| | Internal Control over Financial Reporting: a) Significant deficiencies were disclosed.b) Material weaknesses were disclosed. | None None | |
| 3) | Noncompliance, which is material to the basic f | inancial statements, was disclosed. | None |
| 1) | eral Awards: Internal Control over Major Programs: a) Significant deficiencies were disclosed. b) Material weaknesses were disclosed. | None None | |
| 2) | The type of report issued on compliance for ma | jor programs. <u>Unmodified opinion</u> | |
| / | Any audit findings which are required to be Guidance? None | reported under Section 200.516(a) of | the Uniform |
| 4) | The Academy's major federal program(s): | | |
| | Federal Assistance Number(s) 84.425C, 84.425D, 84.425U, 84.425W | Federal Program or Cluster Education Stabilization Fund (GEER and ESSER I, II & III | |
| 5) | Dollar threshold used to distinguish between Ty | rpe A and Type B programs: | <u>\$750,000</u> |
| | Auditee qualified as a low-risk auditee specified Yes X No | l in Section 200.520 of the Uniform Guid | dance? |
| SEC | CTION II: FINANCIAL STATEMENT FIN | <u>DINGS</u> | |

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No financial statement findings were reported.

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No federal award findings and questioned costs were reported.

SECTION IV: RESOLUTIONS OF PRIOR YEAR AUDIT FINDINGS

No audit findings were noted from the prior year.



Government Audit Quality Center Member

INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTIONS ABOUT COMPLIANCE WITH SPECIFIED REQUIREMENTS OF MISSOURI LAWS AND REGULATIONS

Board of Directors Momentum Academy St. Louis, Missouri

We have examined management's assertion, included in its representation letter dated December 12, 2023, that the Momentum Academy (the "Academy") complied with the requirements of Missouri laws and regulations regarding accurate disclosure of the Academy's records of average daily attendance and average daily transportation of pupils, and other statutory requirements as listed in the Schedule of Selected Statistics for the year ended June 30, 2023. Management is responsible for its assertion that the Academy complied with the aforementioned requirements. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Academy's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that Momentum Academy complied with the aforementioned requirements included in the Schedule of Selected Statistics for the year ended June 30, 2023, are fairly stated, in all material respects.

Marr and Company, P.C. Certified Public Accountants

Mar and Company

Kansas City, Missouri December 12, 2023

SCHEDULE OF SELECTED STATISTICS For the Year Ended June 30, 2023

1. **CALENDAR** (SECTIONS 160.041, 171.029, 171.031, AND 171.033 RSMO)

Report each unique calendar the charter school has as defined by Sections 160.041, 171.029, 171.031, and 171.033, RSMo.

| School Code | Begin Grade | End Grade | Half Day Indicator | Standard Day Length | Days | Hours in Session |
|----------------|----------------|-----------|-----------------------|------------------------|------|---------------------|
| 6995 | K | 08 | n/a | 6.7500 | 166 | 1,084.2500 |
| 6996 | K | 08 | n/a | 6.7500 | 166 | 1,084.2500 |
| 6997 | K | 08 | n/a | 6.7500 | 166 | 1,084.2500 |
| 6998 | K | 08 | n/a | 6.7500 | 166 | 1,084.2500 |

2. ATTENDANCE HOURS

Report the total attendance hours of PK-12 students allowed to be claimed for the calculation of Average Daily Attendance.

| School | Grade | Full-Time | Part-Time | Reme dial | Other | Summer School | |
|--------|-------|-------------|-----------|--------------|--------|------------------|-------------|
| Code | Level | Hours | Hours | Hours | Hours | Hours | Total Hours |
| 6995 | K | 17,769.6667 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 17,769.6667 |
| 6995 | 1 | 25,453.7167 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 25,453.7167 |
| 6995 | 2 | 23,549.0167 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 23,549.0167 |
| 6995 | 3 | 27,286.1166 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 27,286.1166 |
| 6995 | 4 | 29,278.5000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 29,278.5000 |
| 6995 | 5 | 21,628.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 21,628.0000 |
| 6995 | 6 | 28,193.7500 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 28,193.7500 |
| 6995 | 7 | 18,205.7500 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 18,205.7500 |
| 6995 | 8 | 28,665.6666 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 28,665.6666 |
| 6996 | K | 13,494.8000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 13,494.8000 |
| 6996 | 1 | 20,794.4334 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 20,794.4334 |
| 6996 | 2 | 15,162.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 15,162.0000 |
| 6996 | 3 | 20,247.8000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 20,247.8000 |
| 6996 | 4 | 20,377.9163 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 20,377.9163 |
| 6996 | 5 | 17,213.7833 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 17,213.7833 |
| 6996 | 6 | 22,227.2000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 22,227.2000 |
| 6996 | 7 | 20,772.6167 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 20,772.6167 |
| 6996 | 8 | 16,233.0333 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 16,233.0333 |
| 6997 | K | 19,387.4167 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 19,387.4167 |

SCHEDULE OF SELECTED STATISTICS For the Year Ended June 30, 2023

2. ATTENDANCE HOURS (CONTINUED)

| School | Grade | Full-Time | Part-Time | Reme dial | Other | Summer School | |
|----------------|-------|---------------------|-------------------|--------------|--------|------------------|---------------------|
| Code | Level | Hours | Hours | Hours | Hours | Hours | Total Hours |
| 6997 | 1 | 20,100.3832 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 20,100.3832 |
| 6997 | 2 | 22,362.9500 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 22,362.9500 |
| 6997 | 3 | 21,289.0166 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 21,289.0166 |
| 6997 | 4 | 17,825.4166 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 17,825.4166 |
| 6997 | 5 | 19,483.3833 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 19,483.3833 |
| 6997 | 6 | 15,701.3167 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 15,701.3167 |
| 6997 | 7 | 20,196.0335 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 20,196.0335 |
| 6997 | 8 | 8,129.8666 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 8,129.8666 |
| 6998 | K | 17,271.5333 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 17,271.5333 |
| 6998 | 1 | 9,901.7667 | 994.7994 | 0.0000 | 0.0000 | 0.0000 | 10,896.5661 |
| 6998 | 2 | 24,879.7668 | 1,038.7115 | 0.0000 | 0.0000 | 0.0000 | 25,918.4783 |
| 6998 | 3 | 21,854.1000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 21,854.1000 |
| 6998 | 4 | 13,686.1499 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 13,686.1499 |
| 6998 | 5 | 13,366.3167 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 13,366.3167 |
| 6998 | 6 | 11,963.0167 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 11,963.0167 |
| 6998 | 7 | 13,734.6167 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 13,734.6167 |
| 6998 | 8 | 9,841.5167 | 805.5978 | 0.0000 | 0.0000 | 0.0000 | 10,647.1145 |
| Grand Total | | <u>687,528.3330</u> | <u>2,839.1087</u> | 0.0000 | 0.0000 | 0.0000 | <u>690,367.4417</u> |

SCHEDULE OF SELECTED STATISTICS For the Year Ended June 30, 2023

3. SEPTEMBER MEMBERSHIP

Report the FTE count of resident students in grades PK-12 taken the last Wednesday in September who are enrolled on the count day **and** in attendance at least 1 of the 10 previous school days, by grade at each attendance center. This count should only include PK students marked as being eligible to be claimed for state aid in the October MOSIS Student Core File.

| School Code | Grade Level | Full-Time | Part-Time | Other | Total |
|-------------|-------------|-----------|-----------|-------|-------|
| 6995 | K | 18.00 | 0.00 | 0.00 | 18.00 |
| 6995 | 1 | 26.00 | 0.00 | 0.00 | 26.00 |
| 6995 | 2 | 23.00 | 0.00 | 0.00 | 23.00 |
| 6995 | 3 | 28.00 | 0.00 | 0.00 | 28.00 |
| 6995 | 4 | 30.00 | 0.00 | 0.00 | 30.00 |
| 6995 | 5 | 21.00 | 0.00 | 0.00 | 21.00 |
| 6995 | 6 | 27.00 | 0.00 | 0.00 | 27.00 |
| 6995 | 7 | 18.00 | 0.00 | 0.00 | 18.00 |
| 6995 | 8 | 30.00 | 0.00 | 0.00 | 30.00 |
| 6996 | K | 15.00 | 0.00 | 0.00 | 15.00 |
| 6996 | 1 | 22.00 | 0.00 | 0.00 | 22.00 |
| 6996 | 2 | 14.00 | 0.00 | 0.00 | 14.00 |
| 6996 | 3 | 21.00 | 0.00 | 0.00 | 21.00 |
| 6996 | 4 | 22.00 | 0.00 | 0.00 | 22.00 |
| 6996 | 5 | 17.00 | 0.00 | 0.00 | 17.00 |
| 6996 | 6 | 23.00 | 0.00 | 0.00 | 23.00 |
| 6996 | 7 | 22.00 | 0.00 | 0.00 | 22.00 |
| 6996 | 8 | 17.00 | 0.00 | 0.00 | 17.00 |
| 6997 | K | 20.00 | 0.00 | 0.00 | 20.00 |
| 6997 | 1 | 20.00 | 0.00 | 0.00 | 20.00 |
| 6997 | 2 | 23.00 | 0.00 | 0.00 | 23.00 |
| 6997 | 3 | 21.00 | 0.00 | 0.00 | 21.00 |
| 6997 | 4 | 18.00 | 0.00 | 0.00 | 18.00 |
| 6997 | 5 | 19.00 | 0.00 | 0.00 | 19.00 |
| 6997 | 6 | 17.00 | 0.00 | 0.00 | 17.00 |
| 6997 | 7 | 21.00 | 0.00 | 0.00 | 21.00 |
| 6997 | 8 | 9.00 | 0.00 | 0.00 | 9.00 |
| 6998 | K | 20.00 | 0.00 | 0.00 | 20.00 |

SCHEDULE OF SELECTED STATISTICS For the Year Ended June 30, 2023

3. SEPTEMBER MEMBERSHIP (CONTINUED)

| School Code | Grade Level | Full-Time | Part-Time | Other | Total |
|-------------|-------------|---------------|-------------|-------------|---------------|
| 6998 | 1 | 12.00 | 0.00 | 0.00 | 12.00 |
| 6998 | 2 | 26.00 | 0.00 | 0.00 | 26.00 |
| 6998 | 3 | 22.00 | 0.00 | 0.00 | 22.00 |
| 6998 | 4 | 15.00 | 0.00 | 0.00 | 15.00 |
| 6998 | 5 | 15.00 | 0.00 | 0.00 | 15.00 |
| 6998 | 6 | 15.00 | 0.00 | 0.00 | 15.00 |
| 6998 | 7 | 14.00 | 0.00 | 0.00 | 14.00 |
| 6998 | 6998 8 | | 0.00 | 0.00 | 11.00 |
| Grand Total | | <u>712.00</u> | <u>0.00</u> | <u>0.00</u> | <u>712.00</u> |

4. FREE AND REDUCED PRICED LUNCH FTE COUNT (SECTION 163.011(6), RSMO)

Report the FTE count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance at least 1 of the 10 previous school days whose eligibility for free or reduced lunch is documented through the application process using federal eligibility guidelines or through the direct certification process. Desegregation students are considered residents of the district in which the students are educated.

| ~ | | Reduced | | Deseg In | |
|--------------------|---------------|-------------|---------------|-------------|---------------|
| School Code | Free Lunch | Lunch | Deseg In Free | Reduced | Total |
| N/A | 3.00 | 0.00 | 0.00 | 0.00 | 3.00 |
| 6995 | 221.00 | 0.00 | 0.00 | 0.00 | 221.00 |
| 6996 | 173.00 | 0.00 | 0.00 | 0.00 | 173.00 |
| 6997 | 168.00 | 0.00 | 0.00 | 0.00 | 168.00 |
| 6998 | 147.00 | 0.00 | 0.00 | 0.00 | 147.00 |
| Grand Total | <u>712.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>712.00</u> |

SCHEDULE OF SELECTED STATISTICS For the Year Ended June 30, 2023

5. FINANCE

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

| Section | Question | Answer |
|---------|---|--------|
| 5.1 | The charter school maintained a calendar in accordance with 160.041, 171.029, 171.031, and 171.033, RSMo and all attendance hours were reported. | True |
| 5.2 | The charter school maintained complete and accurate attendance records allowing for the accurate calculation of Average Daily Attendance, which includes the reporting of calendar and attendance hours, for all students in accordance with all applicable state rules and regulations. Sampling of records included those students receiving instruction in the following categories: | True |
| | Academic Programs Off-Campus | N/A |
| | Career Exploration Program – Off Campus | N/A |
| | Cooperative Occupational Education (COE) or Supervised Occupational Experience Program | N/A |
| | Dual enrollment | N/A |
| | Homebound instruction | N/A |
| | Missouri Options | N/A |
| | Prekindergarten eligible to be claimed for state aid | N/A |
| | Remediation | N/A |
| | Sheltered Workshop participation | N/A |
| | Students participating in the school flex program | N/A |
| | Traditional instruction (full and part-time students) | True |
| | Virtual instruction (MOCAP or other option) | True |
| | Work Experience for Students with Disabilities | N/A |
| 5.3 | The charter school maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations. | True |
| 5.4 | The charter school maintained complete and accurate attendance and other applicable records allowing for the accurate reporting of the State FTE count for Free and Reduced Lunch for all students in accordance with all applicable state rules and regulations. | True |
| 5.5 | As required by Section 162.401, RSMo, a bond was purchased for the charter school's treasurer in the total amount of: | N/A |
| 5.6 | The charter school's deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo., and the Missouri Financial Accounting Manual. | True |

SCHEDULE OF SELECTED STATISTICS For the Year Ended June 30, 2023

5. FINANCE (CONTINUED)

| Section | Question | Answer |
|---------|---|--------|
| 5.7 | The district maintained a separate bank account for all Debt Service Fund monies in accordance with Section 108.180 and 165.011, RSMo. (Not applicable to charter schools.) | N/A |
| 5.8 | Salaries reported for educators in the October MOSIS Educator Core and Educator School files are supported by complete and accurate payroll and contract records. | True |
| 5.9 | If a \$162,326 or 7% x SAT x WADA transfer was made in excess of adjusted expenditures, the board approved a resolution to make the transfer, which identified the specific projects to be funded by the transfer and an expected expenditure date for the projects to be undertaken. (Not applicable to charter schools.) | N/A |
| 5.10 | The charter school published a summary of the prior year's audit report within thirty days of the receipt of the audit pursuant to Section 165.121, RSMo. | True |
| 5.11 | The district has a professional development committee plan adopted by the board with the professional development committee plan identifying the expenditure of seventy-five percent (75%) of one percent (1%) of the current year basic formula apportionment. Remaining 25% of 1% if not spent must be restricted and spent on appropriate expenditures in the future. Spending requirement is modified to seventy-five percent (75%) of one half percent (1/2%) of the current year basic formula apportionment if through fiscal year 2024 the amount appropriated and expended to public schools for transportation is less than twenty-five percent (25%) of allowable cost. (Not applicable to charter schools.) | N/A |
| 5.12 | The amount spent for approved professional development committee plan activities was: | N/A |
| 5.13 | The charter school has posted, at least quarterly, a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursement for the current calendar or fiscal year on the district or school website or other form of social media as required by Section 160.066, RSMo. | True |

| Notes: | The Academy has insurance coverage for employee theft instead of a purchased surety bond |
|--------|--|
| | (Section 5.5) |

All above "False" answers <u>must</u> be supported by a finding or management letter comment.

| Finding: | None noted | |
|----------------------------|------------|------------|
| Management Letter Comment: | | None noted |

SCHEDULE OF SELECTED STATISTICS For the Year Ended June 30, 2023

6. TRANSPORTATION (SECTION 163.161, RSMO)

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

| Section | Question | Answer |
|---------|---|----------------|
| 6.1 | The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid. | True |
| 6.2 | The charter school's pupil transportation ridership records are maintained in a manner to accurately disclose in all material respects the average number of regular riders transported. | True |
| 6.3 | Based on the ridership records, the average number of students (non-disabled K-12, K-12 students with disabilities and career education) transported on a regular basis (ADT) was: | True |
| | Eligible ADT | 49.00 |
| | Ineligible ADT | 2.50 |
| 6.4 | The charter school's transportation odometer mileage records are maintained in a manner to accurately disclose in all material respects the eligible and ineligible mileage for the year. | True |
| 6.5 | Actual odometer records show the total charter-operated and contracted mileage for the year was: | <u>116,806</u> |
| 6.6 | Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route and disapproved miles (combined) was: | True |
| | Eligible Miles | 107,724 |
| | Ineligible Miles (Non-Route/Disapproved) | 4,715 |
| 6.7 | Number of days the charter school operated the school transportation system during the regular school year: | <u>166</u> |

| Notes: | |
|--------|--|

All above "False" answers <u>must</u> be supported by a finding or management letter comment.

| Finding: | None noted | |
|----------------------------|------------|------------|
| Management Letter Comment: | | None noted |

MOMENTUM ACADEMY Check Register by Type Page: 1 02/08/2024 4:30 PM User ID: SCHAANN

| Payee Type: | Vendor | С | heck Type: | Automatic Payment | Ch | ecking Acc | ount ID: 1 | |
|--------------|------------|------------|--------------|--------------------------|-----------------------------|--------------|----------------------|---------------------|
| Check Number | Check Date | Cleared | Void Void Da | ate Entity ID | Entity Name | | | Check Amount |
| 434 | 01/22/2024 | Χ | | BAMBOO | Bamboo HR | | | 1,538.35 |
| 435 | 01/22/2024 | Χ | | RHYMEBUS | RHYME BUSIN | IESS PROD | UCTS | 3,780.04 |
| 436 | 01/31/2024 | Χ | | GORDONFO | GORDON FOC | D SERVICE | E INC | 16,343.54 |
| 437 | 01/23/2024 | Χ | | LCEF | Lutheran Churc | h Extension | Fund | 43,161.58 |
| 438 | 01/31/2024 | Χ | | CHARTER | CHARTER CO | MMUNICAT | IONS | 764.74 |
| 439 | 01/29/2024 | Χ | | SPIRE | SPIRE | | | 5,609.34 |
| 440 | 01/31/2024 | Χ | | AMEREN | AMEREN MISS | SOURI | | 5,834.90 |
| 441 | 01/31/2024 | Χ | | NUESYNERGY | / NUESYNERGY | / | | 2,801.86 |
| 442 | 01/04/2024 | Χ | | AETNA | AETNA | | | 64,097.90 |
| 444 | 01/23/2024 | Χ | | CULLIGAN | Culligan | | | 69.00 |
| 450 | 01/22/2024 | Χ | | TREASUREMO | TREASURER, | STATE OF | MISSOURI | 2,289.43 |
| 454 | 01/02/2024 | Χ | | WASTECON | WASTE CONN | ECTIONS (| OF MISSOURI, INC. | 595.46 |
| 466 | 01/09/2024 | Χ | | PITNEYBO | PITNEY BOWE | S | | 69.12 |
| 467 | 01/09/2024 | Х | | UINTERACT | Missouri Depar Relations | tment of Lat | oor and Industrial | 310.24 |
| 468 | 01/23/2024 | Χ | | PHILA | PHILADELPHIA | A INSURAN | CE COMPANIES | 11,380.13 |
| 469 | 01/17/2024 | Χ | | VISA | VISA | | | 4,514.70 |
| 470 | 01/26/2024 | Χ | | ELAN | Elan Financial | | | 6,487.99 |
| | Checking A | ccount ID: | 1 | ` | /oid Total: | 0.00 | Total without Voids: | 169,648.32 |
| | Check Type | e Total: | Automatic F | Payment | /oid Total: | 0.00 | Total without Voids: | 169,648.32 |

| | Check Type | e Total: Automa | tic Payment \ | /oid Total: 0.00 Total without Voids: | 169,648.32 |
|--------------|------------|------------------|------------------|---------------------------------------|--------------|
| Payee Type: | Vendor | Check Type | e: Check | Checking Account ID: 1 | |
| Check Number | Check Date | Cleared Void Voi | d Date Entity ID | Entity Name | Check Amount |
| 11274 | 01/01/2024 | Χ | RELIANCE | Reliance Standard | 5,488.21 |
| 11277 | 01/03/2024 | Χ | BUTLERSP | Butler's Pantry | 3,405.66 |
| 11278 | 01/04/2024 | Χ | CONTROLLED | Controlled Chaos | 275.87 |
| 11279 | 01/05/2024 | | MADSCIENCE | Mad Science of St. Louis | 345.00 |
| 11280 | 01/08/2024 | Χ | HOWAROB | Robert Howard | 260.00 |
| 11283 | 01/12/2024 | Χ | GLASMAR | Mary Glass | 252.95 |
| 11286 | 01/17/2024 | Χ | PHILSAL | Salim Phillips | 260.00 |
| 11287 | 01/19/2024 | Χ | THOMABB | ABBY THOMPSON | 100.00 |
| 11288 | 01/19/2024 | Χ | PROUMEG | Megan Prouhet | 100.00 |
| 11289 | 01/19/2024 | Χ | MINGMIR | MIRANDA MING | 100.00 |
| 11290 | 01/19/2024 | Χ | WOODKEL | KELLY WOODS | 100.00 |
| 11291 | 01/19/2024 | Χ | WALKDEB | DEBRA WALKER | 100.00 |
| 11292 | 01/19/2024 | Χ | UNIOHER | HERMAN UNION | 100.00 |
| 11293 | 01/19/2024 | Χ | LEWICHR | CHRISTIAN LEWIS | 100.00 |
| 11294 | 01/19/2024 | Χ | BAKECAR | CARSHAUNDRA BAKER | 130.00 |
| 11296 | 01/19/2024 | Χ | BEDEANT | ANTIONETTE BEDESSIE | 130.00 |
| 11297 | 01/19/2024 | Χ | PROUMEG | Megan Prouhet | 130.00 |
| 11298 | 01/19/2024 | Χ | MINGMIR | MIRANDA MING | 130.00 |
| 11299 | 01/19/2024 | | SIMMDAV | David Simmons | 65.00 |
| 11300 | 01/19/2024 | Χ | BEDEANT | ANTIONETTE BEDESSIE | 240.00 |
| 11301 | 01/19/2024 | Χ | NELSKNE | Knetra Nelson | 240.00 |
| 11302 | 01/19/2024 | Χ | MAJOQUA | QUANISHA MAJOR | 240.00 |
| 11303 | 01/01/2024 | Χ | RELIANCE | Reliance Standard | 5,331.66 |
| 11305 | 01/23/2024 | Χ | MAUKIBAKER | MAUKI S BAKERY AND COU SAINT LOU | 130.00 |
| 11306 | 01/23/2024 | Χ | HOWAROB | Robert Howard | 260.00 |
| 11307 | 01/23/2024 | Χ | CHATNIA | Nia Chatman | 260.00 |
| 11308 | 01/23/2024 | Χ | WEEKERI | Erin Weekly | 116.00 |
| 11309 | 01/24/2024 | Χ | QUINNPHIL | PHILLIP QUINN | 260.00 |
| 11310 | 01/24/2024 | Χ | NELSKNE | Knetra Nelson | 90.00 |
| 11311 | 01/24/2024 | Χ | MAJOQUA | QUANISHA MAJOR | 90.00 |
| 11313 | 01/26/2024 | Χ | QUINNPHIL | PHILLIP QUINN | 390.00 |
| 11314 | 01/26/2024 | Χ | PHILSAL | Salim Phillips | 130.00 |
| 11315 | 01/26/2024 | | CHATNIA | Nia Chatman | 260.00 |
| 11316 | 01/26/2024 | | PHILSAL | Salim Phillips | 260.00 |
| 82101918 | 01/05/2024 | X | FLEXEDU | Flexible Educators | 3,594.68 |
| 82103839 | 01/02/2024 | X | STJOHNS | St. John's Lutheran Church | 1,798.99 |

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| Payee Type: Vendor | | Cł | neck Type: Che | ck | Checking Account ID: 1 | USEI ID. SCHAANN |
|----------------------|--------------------------|--------|----------------|------------------------|---|-----------------------|
| Check Number | Check Date | | Void Void Date | Entity ID | Entity Name | Check Amount |
| 82103840 | 01/02/2024 | X | | MIRIAM | MIRIAM | 7,625.00 |
| 82103841 | 01/02/2024 | X | | LINDBERGH | LINDBERGH COMMERCIAL SERVICES, INC. | 351.25 |
| 82103842 | 01/02/2024 | Χ | | GARRETTP | GARRETT PAPER, INC. | 794.72 |
| 82104098 | 01/02/2024 | Χ | | USFOODS | US FOODS, INC. | 94.69 |
| 82104099 | 01/02/2024 | Χ | | USFOODS | US FOODS, INC. | 979.21 |
| 82104100 | 01/02/2024 | Χ | | MAGNETIZE | MAGNETIZE, LLC | 4,492.50 |
| 82104101 | 01/02/2024 | Χ | | AMAZONCA | AMAZON CAPITAL SERVICES | 990.91 |
| 82106117 | 01/08/2024 | Χ | | ATIS | ATIS Elevator Inspections LLC | 710.00 |
| 82106118 | 01/08/2024 | Χ | | VITTHVAC | Vitt Heating and A/C Co. Inc | 8,279.00 |
| 82109343 | 01/05/2024 | Χ | | VERIZONW | VERIZON WIRELESS | 1,636.55 |
| 82115529 | 01/10/2024 | Χ | | ELLIEMH | Ellie Mental Health | 28,757.00 |
| 82118001 | 01/05/2024 | Χ | | FLEXEDU | Flexible Educators | 2,982.20 |
| 82118002 | 01/05/2024 | Χ | | FLEXEDU | Flexible Educators | 1,562.40 |
| 82118003 | 01/05/2024 | Х | | FLEXEDU | Flexible Educators | 4,619.92 |
| 82118004 | 01/05/2024 | Х | | ROCKINJUMP | Rockin Jump | 1,200.00 |
| 82118005 | 01/05/2024 | Χ | | FLEXEDU | Flexible Educators | 5,143.65 |
| 82118160 | 01/05/2024 | X | | STJOHNS | St. John's Lutheran Church | 10,000.00 |
| 82118161 | 01/05/2024 | X | | MIDWESTE | MIDWEST ELEVATOR CO., INC. | 299.76 |
| 82118162 | 01/05/2024 | X | | GARRETTP | GARRETT PAPER, INC. | 123.26 |
| 82118163 | 01/05/2024 | X | | ROTTLER | Rottler Pest Solutions | 92.00 |
| 82118164 | 01/05/2024 | X | | LINDBERGH | LINDBERGH COMMERCIAL SERVICES, INC. | 165.00 |
| 82118165 | 01/05/2024 | X X | | STLOUISAM | THE ST LOUIS AMERICAN NEWSPAPER | 2,368.25 |
| 82118166 | 01/05/2024 01/05/2024 | X | | SUPPHEALTH FIRSTSTU | Supplemental Health Care SHC FIRST STUDENT INC. | 10,286.02 8,836.00 |
| 82118167 82118516 | 01/05/2024 | X | | CROWNLIN | CROWN LINEN SERVICE, LLC | 26.05 |
| 82118517 | 01/05/2024 | X | | CROWNLIN | CROWN LINEN SERVICE, LLC | 53.18 |
| 82118518 | 01/05/2024 | X | | ODPBUS | ODP BUSINESS SOLUTIONS LLC | 53.24 |
| 82118519 | 01/05/2024 | X | | CROWNLIN | CROWN LINEN SERVICE, LLC | 113.84 |
| 82118520 | 01/05/2024 | X | | CROWNLIN | CROWN LINEN SERVICE, LLC | 115.75 |
| 82118521 | 01/05/2024 | Х | | CROWNLIN | CROWN LINEN SERVICE, LLC | 134.94 |
| 82118522 | 01/05/2024 | Χ | | CROWNLIN | CROWN LINEN SERVICE, LLC | 172.31 |
| 82118523 | 01/05/2024 | Χ | | SPORTSPRI | SPORTSPRINT | 463.00 |
| 82118524 | 01/05/2024 | Χ | | USFOODS | US FOODS, INC. | 1,177.14 |
| 82118525 | 01/05/2024 | Χ | | LEXIALEA | LEXIA LEARNING SYSTEMS LLC | 1,500.00 |
| 82118526 | 01/05/2024 | X | | EXPRESSTRA | Express Transport Care LLC | 10,836.10 |
| 82118527 | 01/05/2024 | Х | | ROYALPAP | ROYAL PAPERS INC | 1,610.42 |
| 82118528 | 01/05/2024 | X | | GIANTSTE | GIANT STEPS OF ST. LOUIS, INC. | 25,773.06 |
| 82118529 | 01/05/2024 | X | | INDUSTSPE | Industry Specific Solutions | 21,522.80 |
| 82141067 | 01/09/2024 | X | | STJOHNS | St. John's Lutheran Church | 200.55 |
| 82141068 | 01/09/2024 | X | | AMPLIFYE | AMPLIFY EDUCATION, INC. | 750.00 |
| 82141069 82141524 | 01/09/2024 01/09/2024 | X X | | ROTTLER PERFLAWN | Rottler Pest Solutions Trent King | 114.00 150.00 |
| 82141525 | 01/09/2024 | X | | PRAIRIEF | PRAIRIE FARMS DAIRY, INC. | 437.50 |
| 82141526 | 01/09/2024 | X | | PAYPOOL | PAYPOOL LLC | 971.16 |
| 82141527 | 01/09/2024 | X | | DORNMEL | Melissa Dorn | 1,500.00 |
| 82141528 | 01/09/2024 | X | | EDOPS | EdOps | 16,208.50 |
| 82141529 | 01/09/2024 | X | | PRAIRIEF | PRAIRIE FARMS DAIRY, INC. | 331.00 |
| 82186200 | 01/11/2024 | Χ | | GREENHOUSE | Greenhouse E3 | 885.00 |
| 82186201 | 01/11/2024 | Χ | | ADT | ADT COMMERCIAL | 79.80 |
| 82186503 | 01/11/2024 | Χ | | MIDWESTE | MIDWEST ELEVATOR CO., INC. | 570.11 |
| 82186504 | 01/11/2024 | Χ | | MIDWESTE | MIDWEST ELEVATOR CO., INC. | 133.62 |
| 82186505 | 01/11/2024 | Χ | | MIDWESTE | MIDWEST ELEVATOR CO., INC. | 570.11 |
| 82186506 | 01/11/2024 | Χ | | MIDWESTE | MIDWEST ELEVATOR CO., INC. | 133.62 |
| 82186507 | 01/11/2024 | Χ | | ROTTLER | Rottler Pest Solutions | 217.00 |
| 82186508 | 01/11/2024 | X | | SUPPHEALTH | Supplemental Health Care SHC | 4,800.00 |
| 82186509 | 01/11/2024 | X | | GARRETTP | GARRETT PAPER, INC. | 904.92 |
| 82186823 | 01/11/2024 | X | | EICHAUD | Audrey Eichelberger | 34.84 |
| 82186824 | 01/11/2024 | X | | NIOIMAT | MATTEO NIOI | 49.98 |
| 82186825 | 01/11/2024 | Х | | CROWNLIN | CROWN LINEN SERVICE, LLC | 53.18 |

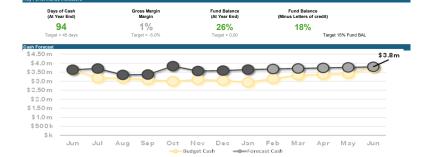
02/08/2024 4:30 PM User ID: SCHAANN

| 02/08/2024 4:30 | | Observato Transco O | L L | Observing Assessment ID 4 | User ID: SCHAANN |
|-----------------|------------|------------------------|------------|--|------------------|
| Payee Type: | | Check Type: C | | Checking Account ID: 1 | |
| Check Number | Check Date | Cleared Void Void Date | | Entity Name | Check Amount |
| 82186826 | 01/11/2024 | Χ | PRAIRIEF | PRAIRIE FARMS DAIRY, INC. | 67.25 |
| 82186827 | 01/11/2024 | X | CROWNLIN | CROWN LINEN SERVICE, LLC | 70.95 |
| 82186828 | 01/11/2024 | X | CROWNLIN | CROWN LINEN SERVICE, LLC | 171.89 |
| 82186829 | 01/11/2024 | Χ | PRAIRIEF | PRAIRIE FARMS DAIRY, INC. | 352.50 |
| 82186830 | 01/11/2024 | Χ | ROYALPAP | ROYAL PAPERS INC | 452.43 |
| 82186831 | 01/11/2024 | Χ | CHARTERUP | CharterUP | 8,361.44 |
| 82186832 | 01/11/2024 | Χ | SORLIBRAN | BRANDON SORLIE | 25,350.60 |
| 82186833 | 01/11/2024 | Χ | EXPRESSTRA | Express Transport Care LLC | 6,166.61 |
| 82186834 | 01/11/2024 | Χ | PRAIRIEF | PRAIRIE FARMS DAIRY, INC. | 465.50 |
| 82186835 | 01/11/2024 | Χ | PERFLAWN | Trent King | 935.00 |
| 82284370 | 01/16/2024 | X | TUETHKE | TUETH, KEENEY, COOPER, MOHAN & JACKSTADT, P.C. | 1,425.00 |
| 82284371 | 01/16/2024 | Χ | INTERSECT | INTERSECT ARTS | 10,625.00 |
| 82284786 | 01/16/2024 | Χ | USFOODS | US FOODS, INC. | 2,913.08 |
| 82284787 | 01/16/2024 | Χ | PERFLAWN | Trent King | 1,080.00 |
| 82284788 | 01/16/2024 | Χ | AMAZONCA | AMAZON CAPITAL SERVICES | 397.05 |
| 82284789 | 01/16/2024 | Χ | RICOHUSA | RICOH USA, INC. | 24,723.95 |
| 82336710 | 01/25/2024 | Χ | CASEKAY | KAYLA CASE | 414.30 |
| 82336711 | 01/25/2024 | Χ | CROSSGRAND | Earl Smith | 437.50 |
| 82336712 | 01/25/2024 | Χ | PRETMAR | MARIA PRETE | 948.57 |
| 82336713 | 01/25/2024 | Χ | MULAZEM | ZEMIRA MULASALIHOVIC | 1,200.00 |
| 82336714 | 01/25/2024 | Χ | LECOMB | LeComb Consulting | 1,450.00 |
| 82336715 | 01/25/2024 | Χ | INDUSTSPE | Industry Specific Solutions | 17,610.46 |
| 82336724 | 01/25/2024 | Χ | MARR | Marr and Compancy, P.C. | 17,000.00 |
| 82348391 | 01/23/2024 | Χ | GARRETTP | GARRETT PAPER, INC. | 462.55 |
| 82348869 | 01/23/2024 | X | AMAZONCA | AMAZON CAPITAL SERVICES | 51.12 |
| 82348870 | 01/23/2024 | X | GRADSOL | Graduation Solutions LLC | 3,364.95 |
| 82373199 | 01/25/2024 | X | JONESSCH | JONES SCHOOL SUPPLY CO., INC. | 196.00 |
| 82373200 | 01/25/2024 | X | VERIZONW | VERIZON WIRELESS | 1,636.79 |
| 82373401 | 01/25/2024 | X | PRCSALTILL | Prentke Romich Company dba PRC-Saltillo | 12,778.00 |
| 82373402 | 01/25/2024 | X | BOOKSOURC | BOOKSOURCE | 16.76 |
| 82373571 | 01/25/2024 | X | STJOHNS | St. John's Lutheran Church | 10,000.00 |
| 82373572 | 01/25/2024 | X | TECHELEC | TECH ELECTRONICS | 8.08 |
| 82373573 | 01/25/2024 | X | THORNTON | THORNTON DOOR LLC | 33.75 |
| 82373574 | 01/25/2024 | X | LINDBERGH | LINDBERGH COMMERCIAL SERVICES, INC. | 549.24 |
| 82373575 | 01/25/2024 | X | GARRETTP | GARRETT PAPER, INC. | 422.39 |
| 82373576 | 01/25/2024 | X | ROTTLER | Rottler Pest Solutions | 217.00 |
| 82373577 | 01/25/2024 | X | SUPPHEALTH | Supplemental Health Care SHC | 12,144.56 |
| 82373578 | 01/25/2024 | | MIRIAM | MIRIAM | |
| | | X | | | 12,608.50 |
| 82373921 | 01/25/2024 | X | CROWNLIN | CROWN LINEN SERVICE, LLC | 30.37 |
| 82373922 | 01/25/2024 | X | CROWNLIN | CROWN LINEN SERVICE, LLC | 53.18 |
| 82373923 | 01/25/2024 | X | CROWNLIN | CROWN LINEN SERVICE, LLC | 113.84 |
| 82373924 | 01/25/2024 | X | CROWNLIN | CROWN LINEN SERVICE, LLC | 115.33 |
| 82373925 | 01/25/2024 | X | CROWNLIN | CROWN LINEN SERVICE, LLC | 134.52 |
| 82373926 | 01/25/2024 | X | CROWNLIN | CROWN LINEN SERVICE, LLC | 171.89 |
| 82373927 | 01/25/2024 | X | CROWNLIN | CROWN LINEN SERVICE, LLC | 172.15 |
| 82373928 | 01/25/2024 | Χ | PRAIRIEF | PRAIRIE FARMS DAIRY, INC. | 403.50 |
| 82373929 | 01/25/2024 | Χ | USFOODS | US FOODS, INC. | 718.62 |
| 82373930 | 01/25/2024 | Χ | USFOODS | US FOODS, INC. | 1,777.63 |
| 82373931 | 01/25/2024 | Χ | GRADSOL | Graduation Solutions LLC | 3,364.95 |
| 82373932 | 01/25/2024 | Χ | DALESIGN | Dale Sign Service Inc | 4,375.00 |
| 82373933 | 01/25/2024 | Χ | EMMAUS | Emmaus Lutheran Church | 5,133.25 |
| 82373934 | 01/25/2024 | Χ | WOODHOLD | Wood Holding Company | 6,295.50 |
| 82373935 | 01/25/2024 | Χ | MESSIAHL | MESSIAH LUTHERAN CHURCH | 8,833.00 |
| 82373936 | 01/25/2024 | Χ | CROWNLIN | CROWN LINEN SERVICE, LLC | 52.10 |
| 82373937 | 01/25/2024 | Χ | CROWNLIN | CROWN LINEN SERVICE, LLC | 141.90 |
| 82373938 | 01/25/2024 | Χ | USFOODS | US FOODS, INC. | 947.77 |
| 82373939 | 01/25/2024 | Χ | EXPRESSTRA | Express Transport Care LLC | 14,199.56 |
| 82373940 | 01/25/2024 | Χ | PRAIRIEF | PRAIRIE FARMS DAIRY, INC. | 454.50 |
| | | | | | |

| Payee Type: | Vendor | С | heck Type: | Check | | Checking Acc | count ID: 1 | |
|--------------|------------|------------|-------------|---------------|----------------|------------------|----------------------|---------------------|
| Check Number | Check Date | Cleared | Void Void D | ate Entity ID | Entity Name | <u>e</u> | | Check Amount |
| 82373941 | 01/25/2024 | Χ | | ROYALPAF | ROYAL PA | PERS INC | | 1,259.89 |
| 82373942 | 01/25/2024 | Χ | | SPORTSPI | RI SPORTSPE | RINT | | 6,347.00 |
| 82373943 | 01/25/2024 | Χ | | AMAZONC | A AMAZON C | APITAL SERV | CES | 1,271.99 |
| 82379967 | 01/31/2024 | Χ | | EEIREALE: | ST EEI Real Es | state Holdings L | LC | 35,291.30 |
| 82389975 | 01/30/2024 | Χ | | WGU | Western Go | overnors Univer | sity | 4,025.00 |
| 82389976 | 01/30/2024 | Χ | | HAYMAN | Daniel Hayı | man | | 1,443.75 |
| 82390460 | 01/30/2024 | Χ | | CIRCUSKA | CIRCUS KA | APUT | | 550.00 |
| 82390461 | 01/30/2024 | Χ | | SPRINGFIE | L Springfield | Public Schools | | 1,908.00 |
| 82390934 | 01/30/2024 | Χ | | USFOODS | US FOODS | S, INC. | | 6.00 |
| 82390935 | 01/30/2024 | Χ | | USFOODS | US FOODS | S, INC. | | 6.00 |
| 82390936 | 01/30/2024 | Χ | | PRAIRIEF | PRAIRIE F | ARMS DAIRY, I | NC. | 285.25 |
| 82390937 | 01/30/2024 | Χ | | MAGNETIZ | E MAGNETIZ | E, LLC | | 370.00 |
| 82390938 | 01/30/2024 | Χ | | ODPBUS | ODP BUSIN | NESS SOLUTIO | ONS LLC | 398.90 |
| 82390939 | 01/30/2024 | Χ | | USFOODS | US FOODS | S, INC. | | 2,379.76 |
| 82390940 | 01/30/2024 | Χ | | AMAZONC | A AMAZON C | APITAL SERV | CES | 3,056.56 |
| | Checking A | ccount ID: | 1 | | Void Total: | 0.00 | Total without Voids: | 503,496.76 |
| | Check Type | Total: | Check | | Void Total: | 0.00 | Total without Voids: | 503,496.76 |
| | Payee Type | e Total: | Vendor | | Void Total: | 0.00 | Total without Voids: | 673,145.08 |
| | | | Grand Tota | al: | Void Total: | 0.00 | Total without Voids: | 673,145.08 |

Dashboard

Momentum Academy July 2023 through January 2024



| Financial Snapshot | Ye | ear-To-Date Financials | | | Annual Forecast | | |
|-------------------------------|-----------|------------------------|-----------|------------|-----------------|------------------|-----------|
| | Actual | Budget | Variance | Forecast | Budget | Variance | Remaining |
| Revenue | | | | | | | |
| Local Revenue | 714,679 | 597,715 | 116,964 | 1,101,668 | 1,048,404 | | 386,989 |
| State Revenue | 6,011,246 | 5,354,689 | 656,557 | 10,328,433 | 10,250,106 | II 78,327 | 4,317,187 |
| Federal Revenue | 1,626,154 | 1,486,708 | 139,446 | 3,126,338 | 2,841,460 | 284,879 | 1,500,184 |
| Private Grants and Donations | 192,936 | 180,233 | 12,703 | 341,072 | 228,000 | 113,072 | 148,136 |
| Earned Fees | 86,533 | 1,768 | 84,766 | 86,533 | 3,530 | ■ 83,003 | |
| Total Revenue | 8,631,548 | 7,621,113 | 1,010,436 | 14,984,045 | 14,371,500 | 612,545 | 6,352,496 |
| Expenses | | | | | | | |
| Salaries | 3,630,009 | 3,888,549 | 258,540 | 6,385,997 | 6,666,084 | 280,087 | 2,755,988 |
| Benefits and Taxes | 1,192,184 | 1,187,466 | (4,718) | 1,982,089 | 2,035,656 | | 789,904 |
| Staff-Related Costs | 127,451 | 108,471 | (18,980) | 185,950 | 185,950 | 0 | 58,499 |
| Rent | 806,644 | 639,874 | (166,771) | 1,280,800 | 1,096,926 | (183,874) | 474,156 |
| Occupancy Service | 376,982 | 393,148 | 16,167 | 682,468 | 673,968 | (8,500) | 305,487 |
| Student Expense, Direct | 1,212,874 | 1,011,570 | (201,304) | 2,344,320 | 1,734,120 | (610,200) | 1,131,446 |
| Student Expense, Food | 271,000 | 264,542 | (6,458) | 453,500 | 453,500 | 0 | 182,500 |
| Office & Business Expense | 718,130 | 547,193 | (170,937) | 1,025,581 | 938,045 | (87,536) | 307,451 |
| Transportation | 280,624 | 275,333 | (5,291) | 472,000 | 472,000 | (0) | 191,376 |
| Total Ordinary Expenses | 8,615,898 | 8,316,145 | (299,753) | 14,812,704 | 14,256,249 | (556,455) | 6,196,806 |
| Net Ordinary Income | 15,651 | (695,033) | 710,683 | 171,341 | 115,251 | I 56,090 | 155,690 |
| Extraordinary Expenses | | | | | | | |
| Depreciation and Amortization | | | - 1 | | | 1 - | |
| Interest | - | | - | | | | |
| Facility Improvements | 9,248 | - | (9,248) | 9,248 | | (9,248) | |
| Total Extraordinary Expenses | 9,248 | | (9,248) | 9,248 | | (9,248) | |
| Total Expenses | 8,625,145 | 8,316,145 | (309,000) | 14,821,951 | 14,256,249 | (565,702) | 6,196,806 |
| Net Income | 6,403 | (695,033) | 701,436 | 162,093 | 115,251 | 46,843 | 155,690 |
| Cash Flow Adjustments | 4,217 | | 4,217 | 142 | | 142 | (4,076) |
| Change in Cash | 10,620 | (695,033) | 705,653 | 162,235 | 115,251 | 46,984 | 151,615 |

| Letters of Credit | \$ | 1,097,000 |
|-------------------------|----|------------------------|
| Current Cash: | \$ | 3,646,086 |
| Current Available Cash: | \$ | 3,646,086 2,549,086 |
| Year end Cash: | \$ | 3,797,701 |
| Voor and Available Cach | ¢ | 2 700 701 |

Since last month Net income decreased by \$343k
Since last month, net income decreased by \$343k due to several adjustments in the forecast

REV: \$20K inrease in revenue forecast from last month \$15k local increase due to new Prop C rate and bank interest

EXP: \$364K inrease in expense forecast from last month
\$58k reduction in Salary/Benefit expenses
\$183K Rent correction: \$70k from FY23 OES; TGS Rent Inc Mid-YR
\$277k increase in student expenses direct. SUBS & Speech services
\$37k decrease in Office & Business expense, Ricoh contract less than budget

Q1 Notes
Q1 we adjusted the forecast to reflect the ESSR III draw, After Care,
Additional positions, and Miriam services.
Q2
Continue to adjust for staffing and outsourced sub support
Title Funds allocation decreased; State Prior YR adj

Income Statement

Momentum Academy

July 2023 through January 2024

| | | Year-To-Date | | | Annual | | Previous F | orecast |
|--|----------------------|-------------------|---------------------|----------------------|--------------------|---------------------------------------|----------------------|--------------|
| Income Statement | Actual | Budget | Variance | Forecast | Budget | Variance | Prv TOTAL | Diff |
| Revenue Local Revenue | | | | | | | | |
| 5113 · Proposition C (Sales Tax) | 673,445 | 592,273 | 81,172 | 1,026,668 | 1,039,075 | (12,407) | 1,016,208 | 10,460 |
| 5141 · Interest | 41,234 | 5,442 | 35,792 | 75,000 | 9,329 | 65,671 | 70,000 | 5,000 |
| Total Local Revenue | 714,679 | 597,715 | 116,964 | 1,101,668 | 1,048,404 | 53,264 | 1,086,208 | 15,460 |
| State Revenue | 5,735,605 | E 107 70E | 607.840 | 0.056.675 | 0.964.444 | (4.460) | 0.056.675 | 0 |
| 5311 · Basic Formula 5312 · Transportation | 99,144 | 5,127,795 0 | 607,810 99,144 | 9,856,675 169,961 | 9,861,144 0 | (4,469) 169,961 | 9,856,675 172,012 | -2,051 |
| 5319 · Classroom Trust Fund | 175,393 | 186,061 | (10,668) | 300,693 | 318,962 | (18,269) | 300,693 | 0 |
| 5397 · Other State Revenue | 1,104 | 40,833 | (39,729) | 1,104 | 70,000 | (68,896) | 0 | 1,104 |
| Total State Revenue | 6,011,246 | 5,354,689 | 656,557 | 10,328,433 | 10,250,106 | 78,327 | 10,329,380 | -947 |
| Federal Revenue 5412 · Medicaid | 55,647 | 107,438 | (51,791) | 214,876 | 214.876 | (0) | 214,876 | 0 |
| 5421 · Crrsa Child Care Preschool | | 0 | 72,563 | 72,563 | 0 | 72,563 | 72,563 | 0 |
| 5422 · ESSER III - ARP Elementar | • | 530,986 | 142,722 | 1,227,344 | 910,262 | 317,081 | 1,227,344 | 0 |
| 5423 · ESSER II - CRRSA Elemei | | 28,248 | (20,448) | 7,800 | 48,425 | (40,625) | 7,800 | 0 |
| 5441 · Idea | 72,866 | 87,482 | (14,615) | 202,163 | 202,163 0 | (0) | 202,163 | 0 |
| 5442 · Ecse 5445 · Food Service-lunch | 5,331 193,113 | 0 287,379 | 5,331 (94,266) | 5,331 492,651 | 492,651 | 5,331 0 | 5,331 492,651 | 0 |
| 5446 · Food Service-breakfast | 91,974 | 86,875 | 5,099 | 148,928 | 148,928 | ŏ | 148,928 | 0 |
| 5448 · Food Service-snacks | 2,750 | 0 | 2,750 | 2,750 | 0 | 2,750 | 2,424 | 325 |
| 5451 · Title I | 380,819 | 302,122 | 78,698 | 639,359 | 698,180 | (58,821) | 639,359 | 0 |
| 5461 · Title Iva | 24,513 | 18,905 | 5,609 | 43,712 | 43,687 | 25 | 43,712 | 0 |
| 5462 · Title lii | 6,134 | 6,452 | (317) | 11,027 | 11,060 | (33) | 11,027 | 0 |
| 5465 · Title Ii 5497 · Charter School Start-up Re | 38,635 venue 300 | 30,822 0 | 7,813 300 | 57,535 300 | 71,227 0 | (13,692) 300 | 57,535 300 | 0 |
| Total Federal Revenue | 1,626,154 | 1,486,708 | 139,446 | 3,126,338 | 2,841,460 | 284,879 | 3,126,013 | 325 |
| Private Grants and Donations | | | , | | | · · · · · · · · · · · · · · · · · · · | | |
| 5179 · Other Pupil Income - Fundra | aising 24,659 | 5,833 | 18,826 | 24,659 | 10,000 | 14,660 | 23,495 | 1,164 |
| 5192 · Donations | 168,277 | 174,400 | (6,123) | 316,413 | 218,000 | 98,413 | 316,413 | 0 |
| Total Private Grants and Donations Earned Fees | s 192,936 | 180,233 | 12,703 | 341,072 | 228,000 | 113,072 | 339,908 | 1,164 |
| 5195 · Prior Period Adjustment | 2,489 | 18 | 2,472 | 2,489 | 30 | 2,459 | 200 | 2,289 |
| 5198 · Miscellaneous Revenue | 84,044 | 1,750 | 82,294 | 84,044 | 3,500 | 80,544 | 81,468 | 2,576 |
| Total Earned Fees | 86,533 | 1,768 | 84,766 | 86,533 | 3,530 | 83,003 | 81,668 | 4,865 |
| Total Revenue | 8,631,548 | 7,621,113 | 1,010,436 | 14,984,045 | 14,371,500 | 612,545 | 14,963,176 | 20,868 |
| Expenses | | | | | | | | |
| Salaries 1111-6111 · ES Instruction Cert FT | Г 980,393 | 748,110 | (232,283) | 1,698,686 | 1,282,474 | (416,212) | 1,728,209 | 29,523 |
| 1111-6122 · ES Instruction Cert P | | 0 | (15,370) | 23,703 | 0 | (23,703) | 23,090 | -613 |
| 1111-6131 · ES Instruction Supp P | | 25,667 | (27,753) | 53,419 | 44,000 | (9,419) | 53,419 | 0 |
| 1111-6151 · ES Instruction NC FT | 41,528 | 222,244 | 180,716 | 92,297 | 380,990 | 288,693 | 79,086 | -13,211 |
| 1111-6152 · ES Instruction Aides | 52,552 | 139,012 | 86,461 | 83,589 | 238,307 | 154,718 | 101,456 | 17,867 |
| 1131-6111 · MS Instruction Cert F | | 334,273 | 75,513 | 446,326 | 573,040 | 126,713 | 451,048 | 4,722 0 |
| 1131-6131 · MS Instruction Supp F 1131-6151 · MS Instruction NC FT | Pay 47,138 38,074 | 14,000 71,426 | (33,138) | 47,138 68,753 | 24,000 122,445 | (23,138) 53,693 | 47,138 69,250 | 497 |
| 1191-6131 · Summer Instruction S | | 29,167 | 29,167 | 50,000 | 50,000 | 0 | 50,000 | 0 |
| 1221-6111 · Special Education Ce | | 207,660 | (3,968) | 368,831 | 355,989 | (12,842) | 368,495 | -337 |
| 1221-6131 · Special Education Su | | 11,083 | 5,583 | 19,000 | 19,000 | (0) | 19,000 | 0 |
| 1221-6151 · Special Education NC | | 25,412 | 25,412 | 0 | 43,563 | 43,563 | 0 | 0 |
| 1221-6152 · Special Education Aid 1271-6111 · Bilingual Instruction C | | 81,944 61,056 | 10,896 (2,384) | 132,246 109,142 | 140,475 104,668 | 8,229 (4,474) | 137,698 109,683 | 5,452 541 |
| 1271-6131 · Bilingual Instruction S | | 01,030 | (1,000) | 1,000 | 0 | (1,000) | 1,000 | 0 |
| 1271-6151 · Bilingual Instruction N | | 32,288 | 32,288 | 0 | 55,350 | 55,350 | 0 | 0 |
| 1411-6131 · Student Activities Sup | p Pay 2,425 | 58,333 | 55,908 | 100,000 | 100,000 | (0) | 100,000 | 0 |
| 1421-6131 · Student Athletics Sup | | 4,667 | (1,183) | 8,000 | 8,000 | 0 | 8,000 | 0 |
| 2113-6131 · Social Work Supp Pay | | 70,000 | (6,250) | 6,250 | 120,000 | (6,250) | 6,250 | 0 |
| 2113-6151 · Social Work Nc Ft 2134-6151 · Nursing Nc Ft | 77,000 30,508 | 70,000 46,667 | (7,000) 16,158 | 132,000 56,342 | 120,000 80,000 | (12,000) I 23,658 | 132,000 56,424 | 82 |
| 2213-6131 · Professional Develope | | 0 | (7,900) | 7,900 | 0 | (7,900) | 7,900 | 0 |
| 2321-6112 · Exec Admin Cert Ft A | | 99,867 | (2,217) | 175,000 | 171,200 | (3,800) | 175,000 | 0 |
| 2321-6131 · Exec Admin Supp Pag | | 0 | (5,000) | 5,000 | 0 | (5,000) | 5,000 | 0 |
| 2322-6131 · Community Services | | 0 | (500) | 500 | 0 | (500) | 500 | 0 |
| 2329-6112 · Other Exec Admin Ce 2329-6131 · Other Exec Admin Su | | 193,538 | 99,950 | 162,372 | 331,780 | 169,408 | 162,372 | 0 |
| 2329-6151 · Other Exec Admin Su 2329-6151 · Other Exec Admin No | | 14,583 131,486 | (5,337) (63,167) | 25,000 322,309 | 25,000 225,404 | (0) (96,905) | 25,000 325,564 | 3,254 |
| 2329-6161 · Other Exec Admin No | | 0 | (16,030) | 54,030 | 0 | (54,030) | 55,272 | 1,242 |
| 2331-6131 · It Admin Supp Pay | 1,000 | 0 | (1,000) | 1,000 | 0 | (1,000) | 1,000 | 0 |
| 2331-6151 · It Admin Nc Ft | 35,000 | 35,000 | 0 | 60,000 | 60,000 | 0 | 60,000 | 0 |
| 2411-6112 · Building Admin Cert F | | 462,417 | 54,976 | 681,151 | 792,715 | 111,564 | 681,162 | 11 |
| 2411-6122 · Building Admin Cert F 2411-6131 · Building Admin Supp | | 17,500 15,167 | 5,157 (833) | 24,843 26,000 | 30,000 26,000 | 5,157 0 | 25,191 26,000 | 348 0 |
| 2411-6151 · Building Admin Supp | 107,880 | 67,958 | (39,921) | 184,936 | 116,500 | (68,437) | 184,936 | 0 |
| 2511-6111 · Business Office Cert I | | 79,269 | 79,269 | 0 | 135,890 | 135,890 | 0 | 0 |
| 2511-6131 · Business Office Supp | Pay 16,500 | 0 | (16,500) | 16,500 | 0 | (16,500) | 16,500 | 0 |
| 2511-6151 · Business Office NC F | | 206,440 | (54,478) | 447,287 | 353,897 | (93,390) | 447,287 | 0 |
| 2511-6161 · Business Office NC P | | 9,800 | 9,800 | 0 | 16,800 | 16,800 | 0 | 0 |
| 2541-6131 · Maint Of Plant Supp F 2541-6151 · Maint Of Plant Nc Ft | Pay 6,203 177,088 | 0 200,307 | (6,203) 23,219 | 6,203 331,764 | 0 343,383 | (6,203) 11,619 | 6,203 337,788 | 0 6,024 |
| 2541-6161 · Maint of Plant NC PT | 177,000 | 6,883 | 6,883 | 331,764 | 11,800 | 11,800 | 337,700 N | 0,024 |
| 2562-6131 · Food Preparation Sup | - | 0,003 | (5,000) | 5,000 | 0 | (5,000) | 5,000 | 0 |
| 2562-6151 · Food Preparation NC | FT 120,984 | 157,742 | 36,758 | 206,006 | 270,415 | 64,408 | 205,790 | -217 |
| 2562-6161 · Food Preparation NC | | 7,583 | 1,252 | 16,775 | 13,000 | (3,775) | 17,807 | 1,033 |
| 2642-6131 · Recruitment Supp Pay | | 0 | (950) | 950 | 0 | (950) | 135,000 | -950 |
| 3812-6131 · Afterschool Supp Pay | 51,064 | 0 | (51,064) | 125,000 | 0 | (125,000) | 125,000 | 0 |

| 3912-6131 · Parental Involvement Supp Pay Total Salaries | 3,750 3,630,009 | 3,888,549 | (3,750) 258,540 | 3,750 6,385,997 | 6,666,084 | <u> </u> | (3,750) | 3,750 6,441,266 | 55,270 |
|---|--------------------|------------------|---------------------|--------------------|-------------------|----------|---------------------|--------------------|---------------|
| Benefits and Taxes | 3,030,009 | 3,000,549 | 230,340 | 0,303,997 | 0,000,004 | | 260,087 | 0,441,200 | 33,270 |
| 1111-6211 · ES Instruction Cert PRS | 149,671 | 100,995 | (48,676) | 236,866 | 173,134 | | (63,732) | 236,230 | -635 |
| 1111-6221 · ES Instruction NC PRS | 13,832 | 48,770 | 34,938 | 23,648 | 83,605 | | 59,957 | 23,769 | 121 |
| 1111-6231 · ES Instruction Soc Sec 1111-6232 · ES Instruction Medicare | 68,219 15,955 | 70,372 16,458 | 2,153 503 | 118,342 27,677 | 120,638 28,214 | | 2,296 537 | 120,777 28,246 | 2,436 570 |
| 1111-6241 · ES Instruction Emp Ins | 137,287 | 127,400 | (9,887) | 237,287 | 218,400 | i | (18,887) | 237,347 | 61 |
| 1131-6211 · MS Instruction Cert PRS | 38,630 | 45,127 | 6,497 | 63,952 | 77,360 | 1 | 13,409 | 64,024 | 72 |
| 1131-6221 · MS Instruction NC PRS | 6,034 | 9,643 | 3,608 | 10,176 | 16,530 | 1 | 6,354 | 10,067 | -109 |
| 1131-6231 · MS Instruction Soc Sec | 20,886 | 26,021 | 5,136 1,201 | 34,417 8,049 | 44,608 | | 10,191 2,383 | 34,841 8,148 | 424 99 |
| 1131-6232 · MS Instruction Medicare 1131-6241 · MS Instruction Emp Ins | 4,885 35,761 | 6,086 48,533 | 12,772 | 65,761 | 10,433 83,200 | i i | 17,439 | 66,156 | 395 |
| 1191-6231 · Summer Instruction Soc Sec | 0 | 1,808 | 1,808 | 0 | 3,100 | Ş | 3,100 | 0 | 0 |
| 1191-6232 · Summer Instruction Medicare | 0 | 423 | 423 | 0 | 725 |) | 725 | 0 | 0 |
| 1221-6211 · Special Education Cert PRS | 31,791 | 28,034 | (3,757) | 50,655 | 48,059 | | (2,597) | 49,644 | -1,011 |
| 1221-6221 · Special Education NC PRS 1221-6231 · Special Education Soc Sec | 10,853 17,151 | 14,493 20,218 | 3,640 3,067 | 18,196 30,692 | 24,845 34,660 | | 6,649 3,968 | 18,607 31,109 | 411 418 |
| 1221-6231 Special Education Medicare | 4,011 | 4,728 | 717 | 7,178 | 8,106 | | 928 | 7,275 | 98 |
| 1221-6241 · Special Education Emp Ins | 34,135 | 36,400 | 2,265 | 60,635 | 62,400 | • | 1,765 | 61,148 | 513 |
| 1271-6211 · Bilingual Instruction Cert PRS | 9,102 | 8,243 | (859) | 15,271 | 14,130 | • | (1,141) | 15,267 | -4 |
| 1271-6221 · Bilingual Instruction NC PRS | 0 3,984 | 4,359 5,787 | 4,359 1,804 | 0 6,817 | 7,472 9,921 | | 7,472 3,104 | 0 6,853 | 0 35 |
| 1271-6231 · Bilingual Instruction Soc Sec 1271-6232 · Bilingual Instruction Medicare | 932 | 1,354 | 422 | 1,594 | 2,320 | | 726 | 1,603 | 8 |
| 1271-6241 · Bilingual Instruction Emp Ins | 4,304 | 9,100 | 4,796 | 7,384 | 15,600 | • | 8,216 | 7,383 | 0 |
| 1411-6231 · Student Activities Soc Sec | 150 | 3,617 | 3,466 | 150 | 6,200 |) | 6,050 | 150 | 0 |
| 1411-6232 · Student Activities Medicare | 35 | 846 | 811 | 35 | 1,450 | ! | 1,415 | 35 | 0 |
| 1421-6231 · Student Athletics Soc Sec 1421-6232 · Student Athletics Medicare | 363 85 | 289 68 | (73) (17) | 363 85 | 496 116 | <u> </u> | 133 31 | 363 85 | 0 |
| 2113-6221 · Social Work Nc Prs | 11,491 | 9,450 | (2,041) | 18,916 | 16,200 | į | (2,716) | 18,759 | -157 |
| 2113-6231 · Social Work Soc Sec | 4,997 | 4,340 | (657) | 8,407 | 7,440 | i | (967) | 8,431 | 23 |
| 2113-6232 · Social Work Medicare | 1,169 | 1,015 | (154) | 1,966 | 1,740 | j | (226) | 1,972 | 5 |
| 2113-6241 · Social Work Emp Ins | 8,117 | 6,067 | (2,050) | 13,917 | 10,400 | | (3,517) | 13,917 | 0 |
| 2134-6221 · Nursing Nc Prs 2134-6231 · Nursing Soc Sec | 4,509 1,846 | 6,300 2,893 | 1,791 1,047 | 7,609 3,448 | 10,800 4,960 | į. | 3,191 1,512 | 7,465 3,462 | -145 14 |
| 2134-6232 · Nursing Medicare | 432 | 677 | 245 | 806 | 1,160 | Ī | 354 | 810 | 3 |
| 2134-6241 · Nursing Emp Ins | 2,893 | 3,033 | 140 | 5,788 | 5,200 | į | (588) | 5,789 | 0 |
| 2213-6231 · Professional Developement Soc Se | 490 | 0 | (490) | 490 | 0 | į | (490) | 490 | 0 |
| 2213-6232 · Professional Developement Medica | 115 | 0 5 933 | (115) | 115 | 10,000 | | (115) | 115 | 0 |
| 2311-6261 · Board Wc 2311-6271 · Board Unemp | 43,368 1,419 | 5,833 11,667 | (37,535) 10,248 | 43,368 20,000 | 10,000 20,000 | • | (33,368) | 43,368 20,000 | 0 |
| 2321-6211 · Exec Admin Cert Prs | 14,502 | 13,482 | (1,020) | 23,252 | 23,112 | į | (140) | 22,931 | -322 |
| 2321-6231 · Exec Admin Soc Sec | 5,183 | 6,192 | 1,009 | 9,704 | 10,614 | • | 911 | 9,755 | 51 |
| 2321-6232 · Exec Admin Medicare | 1,469 | 1,448 | (21) | 2,526 | 2,482 | j | (44) | 2,538 | 12 |
| 2321-6241 · Exec Admin Emp Ins 2321-6261 · Exec Admin Wc | 5,342 15,582 | 3,033 0 | (2,309) (15,582) | 9,157 15,582 | 5,200 0 | | (3,957) (15,582) | 9,157 15,582 | 0 |
| 2322-6231 · Community Services Soc Sec | 30 | 0 | (30) | 30 | 0 | 1 | (30) | 30 | 0 |
| 2322-6232 · Community Services Medicare | 7 | 0 | (7) | 7 | 0 | <u> </u> | (7) | 7 | 0 |
| 2329-6211 · Other Exec Admin Cert Prs | 13,390 | 26,128 | 12,738 | 21,644 | 44,790 | <u>.</u> | 23,147 | 21,329 | -315 |
| 2329-6221 · Other Exec Admin Nc Prs | 29,101 | 17,751 | (11,350) | 48,980 | 30,430 | <u> </u> | (18,550) | 49,608 | 629 |
| 2329-6231 · Other Exec Admin Soc Sec 2329-6232 · Other Exec Admin Medicare | 19,508 4,562 | 21,056 4,924 | 1,548 362 | 34,043 7,962 | 36,095 8,442 | Ĭ | 2,052 480 | 34,345 8,032 | 302 71 |
| 2329-6241 · Other Exec Admin Emp Ins | 29,947 | 27,300 | (2,647) | 50,447 | 46,800 | | (3,647) | 50,926 | 479 |
| 2331-6221 · It Admin Nc Prs | 5,261 | 4,725 | (536) | 8,636 | 8,100 | | (536) | 8,558 | -78 |
| 2331-6231 · It Admin Soc Sec | 2,165 | 2,170 | 5 | 3,715 | 3,720 | į | 5 | 3,724 | 10 |
| 2331-6232 · It Admin Medicare 2331-6241 · It Admin Emp Ins | 506 3,968 | 508 3,033 | (935) | 869 6,858 | 870 5,200 | | (1,658) | 871 6,858 | 2 |
| 2411-6211 · Building Admin Cert Prs | 59,689 | 64,789 | 5,100 | 94,034 | 111,066 | 1 | 17,032 | 92,890 | -1,144 |
| 2411-6221 · Building Admin Nc Prs | 15,861 | 9,174 | (6,687) | 26,264 | 15,728 | | (10,537) | 26,079 | -185 |
| 2411-6231 · Building Admin Soc Sec | 32,641 | 34,909 | 2,268 | 55,163 | 59,843 | • | 4,680 | 55,330 | 167 |
| 2411-6232 · Building Admin Medicare 2411-6241 · Building Admin Emp Ins | 7,634 44,638 | 8,164 39,433 | 531 (5,204) | 12,901 74,863 | 13,996 67,600 | | 1,095 (7,263) | 12,940 74,863 | 39 0 |
| 2511-6211 · Business Office Cert PRS | 44,038 | 10,701 | 10,701 | 74,803 | 18,345 | | 18,345 | 74,803 | 0 |
| 2511-6221 · Business Office NC PRS | 38,676 | 27,869 | (10,807) | 61,041 | 47,776 | ĺ | (13,265) | 59,988 | -1,053 |
| 2511-6231 · Business Office Soc Sec | 16,670 | 18,322 | 1,651 | 28,225 | 31,408 | j | 3,183 | 28,301 | 76 |
| 2511-6232 · Business Office Medicare | 3,899 | 4,285 | 386 | 6,601 | 7,346 | 1 | 745 | 6,619 | 18 |
| 2511-6241 · Business Office Emp Ins 2541-6221 · Maint Of Plant Nc Prs | 25,574 24,984 | 21,233 27,041 | (4,341) 2,057 | 43,849 45,865 | 36,400 46,357 | | (7,449) 491 | 43,849 46,389 | 0 523 |
| 2541-6231 · Maint Of Plant No Prs 2541-6231 · Maint Of Plant Soc Sec | 10,868 | 12,846 | 1,977 | 20,458 | 22,021 | i | 1,563 | 20,903 | 445 |
| 2541-6232 · Maint Of Plant Medicare | 2,542 | 3,004 | 463 | 4,784 | 5,150 | | 366 | 4,888 | 104 |
| 2541-6241 · Maint Of Plant Emp Ins | 20,864 | 24,267 | 3,402 | 34,784 | 41,600 | Į | 6,816 | 34,760 | -24 |
| 2562-6221 · Food Preparation NC PRS 2562-6231 · Food Preparation Soc Sec | 18,119 8,063 | 22,319 10,250 | 4,200 2,187 | 31,007 13,982 | 38,261 17,572 | | 7,254 3,589 | 30,962 14,051 | -45 68 |
| 2562-6231 · Food Preparation Soc Sec 2562-6232 · Food Preparation Medicare | 1,886 | 2,397 | 511 | 3,270 | 4,110 | i | 839 | 3,286 | 16 |
| 2562-6241 · Food Preparation Emp Ins | 15,891 | 24,267 | 8,376 | 27,261 | 41,600 | i | 14,339 | 27,261 | 0 |
| 2642-6231 · Recruitment Soc Sec | 59 | 0 | (59) | 59 | 0 | - | (59) | 0 | -59 |
| 2642-6232 · Recruitment Medicare | 14 | 0 | (14) | 14 | 0 | j | (14) | 0 | -14 |
| 3812-6231 · Afterschool Soc Sec | 3,166 | 0 | (3,166) | 3,166 | 0 | | (3,166) | 2,905 | -260 -61 |
| 3812-6232 · Afterschool Medicare 3912-6231 · Parental Involvement Soc Sec | 740 232 | 0 | (740) (232) | 740 232 | 0 | | (740) (232) | 680 232 | -61 0 |
| 3912-6232 · Parental Involvement Medicare | 54 | 0 | (54) | 54 | 0 | | (54) | 54 | 0 |
| Total Benefits and Taxes | 1,192,184 | 1,187,466 | (4,718) | 1,982,089 | 2,035,656 | | 53,567 | 1,985,186 | 3,098 |
| Staff-Related Costs | 40.040 | 60.074 | 10.000 | 00.045 | 107.050 | i | 9.605 | 104 705 | 2 200 |
| 2213-6319 · Professional Developement Prof Se 2213-6343 · Professional Developement Travel | 43,048 1,451 | 62,971 0 | 19,923 (1,451) | 99,345 1,451 | 107,950 0 | 1 | 8,605 (1,451) | 101,735 621 | 2,390 -830 |
| 2213-6371 · Professional Development Dues a | 3,718 | 0 | (3,718) | 3,718 | 0 | l | (3,718) | 3,718 | 0 |
| 2213-6411 · Professional Developement Supplie | 2,450 | 0 | (2,450) | 2,450 | 0 | İ | (2,450) | 890 | -1,561 |
| 2213-6412 · Professional Developement Tech Si | 987 | 0 | (987) | 987 | 0 | • | (987) | 987 | 0 |
| 2644-6319 · Professional Development NonInstr | 42,990 | 23,625 | (19,365) | 42,990 | 40,500 | \ | (2,490) | 41,150 | -1,840 |
| 2644-6343 · Non-instructional Staff Travel 2644-6411 · Professional Development NonInstr | 24,236 766 | 17,500 0 | (6,736) (766) | 26,438 766 | 30,000 0 | | 3,562 (766) | 28,304 740 | 1,866 -26 |
| 2649-6319 · Staff Services, Other Prof Serv | 7,805 | 4,375 | (3,430) | 7,805 | 7,500 | | (305) | 7,805 | 0 |
| Total Staff-Related Costs | 127,451 | 108,471 | (18,980) | 185,950 | 185,950 | | 0 | 185,949 | -1 |
| | | | | | | | | | |

| Rent | | | 1 | | | | 1 | | |
|---|-------------------|-------------------|---------------------|--------------------|--------------------|---------------------------------------|-------------------|--------------------|--------------|
| 2542-6333 · Facilities Rent | 806,644 | 639,874 | (166,771) | 1,280,800 | 1,096,926 | | (183,874) | 1,096,926 | -183,874 |
| Total Rent Occupancy Service | 806,644 | 639,874 | (166,771) | 1,280,800 | 1,096,926 | | (183,874) | 1,096,926 | -183,874 |
| 2542-6319 · Facilities Prof Serv | 2,964 | 0 | (2,964) | 2,964 | 0 | (| (2,964) | 1,768 | -1,197 |
| 2542-6332 · Facilities Rep & Mait | 76,311 | 81,375 | 5,064 | 139,500 | 139,500 | | (0) | 139,500 | 0 |
| 2542-6335 · Facilities Water/sewer 2542-6336 · Facilities Trash Remov | 5,523 19,718 | 4,520 17,267 | (1,002) (2,451) | 7,749 29,600 | 7,749 29,600 | | (0) | 7,749 29,600 | 0 |
| 2542-6338 · Facilities Tech Rental | 26,458 | 37,917 | 11,459 | 65,000 | 65,000 | | 0 | 65,000 | 0 |
| 2542-6339 · Facilities Oth Prop Serv | 47,082 | 25,407 | (21,675) | 62,082 | 43,555 | · | (18,527) | 43,555 | -18,527 |
| 2542-6351 · Facilities Prop Insur 2542-6361 · Facilities Phone/internet | 11,363 17,607 | 26,250 34,746 | 14,887 17,138 | 45,000 39,564 | 45,000 59,564 | in the second | 20,000 | 45,000 59,564 | 0 20,000 |
| 2542-6411 · Facilities Supplies | 50,135 | 39,083 | (11,052) | 67,000 | 67,000 | | 0 | 67,000 | 0 |
| 2542-6481 · Facilities Electricity 2542-6482 · Facilities Gas | 75,277 9,323 | 81,667 18,667 | 6,389 9,343 | 140,000 32,000 | 140,000 32,000 | | (0) | 140,000 32,000 | 0 |
| 2542-6462 · Facilities Gas 2546-6319 · Security Svcs Prof Serv | 23,210 | 23,333 | 123 | 40,000 | 40,000 | į | (0) | 40,000 | 0 |
| 2546-6411 · Security Svcs Supplies | 12,009 | 2,917 | (9,092) | 12,009 | 5,000 | | (7,009) | 12,009 | 0 |
| Total Occupancy Service Student Expense, Direct | 376,982 | 393,148 | 16,167 | 682,468 | 673,968 | ļ | (8,500) | 682,745 | 277 |
| 1111-6319 · ES Instruction Prof Serv | 254,225 | 110,833 | (143,392) | 500,000 | 190,000 | | (310,000) | 300,000 | -200,000 |
| 1111-6391 · ES Field Trip | 3,426 | 14,583 | 11,157 | 25,000 | 25,000 | | (0) | 25,000 | 0 |
| 1111-6411 · ES Instruction Supplies 1111-6412 · ES Instruction Tech Supplies | 123,664 78,122 | 64,313 75,600 | (59,351) (2,522) | 178,250 129,600 | 110,250 129,600 | | (68,000) | 178,250 129,600 | 0 |
| 1111-6431 · Textbooks | 62,967 | 39,083 | (23,883) | 100,585 | 67,000 | | (33,585) | 100,585 | 0 |
| 1111-6441 · Elementary - Library Books and Sur | 0 | 4,375 | 4,375 | 7,500 | 7,500 | j | 0 | 7,500 | 0 |
| 1111-6491 · Es Instruct Other Materials 1191-6319 · Summer Instruction Prof Serv | 28,829 0 | 34,125 7,000 | 5,296 7,000 | 58,500 12,000 | 58,500 12,000 | | 0 | 58,500 12,000 | 0 |
| 1191-6411 · Summer Instruction Supplies | 312 | 6,417 | 6,104 | 11,000 | 11,000 | | (0) | 11,000 | 0 |
| 1221-6311 · Special Education Instruc Serv | 85,255 | 47,396 | (37,859) | 140,255 | 81,250 | | (59,005) | 136,625 | -3,631 |
| 1221-6411 · Special Education Supplies 1221-6412 · Special Education Instruct Mat | 558 3,430 | 2,333 1,167 | 1,776 (2,263) | 4,000 3,430 | 4,000 2,000 | | 0 (1,430) | 4,000 3,430 | 0 |
| 1271-6319 · Bilingual Instruction Prof Serv | 1,100 | 7,875 | 6,775 | 13,500 | 13,500 | | (0) | 13,500 | 0 |
| 1271-6411 · Bilingual Instruction Supplies | 0 | 2,917 | 2,917 | 5,000 | 5,000 | | 0 | 5,000 | 0 |
| 1271-6412 · Bilingual Instruction Tech Supplies 1271-6431 · Bilingual Instruction Textbook | 6,500 0 | 4,083 1,167 | (2,417) 1,167 | 7,000 2,000 | 7,000 2,000 | İ | 0 | 7,000 2,000 | 0 |
| 1411-6319 · Student Activities Prof Serv | 1,870 | 758 | (1,112) | 1,870 | 1,300 | | (570) | 1,870 | 0 |
| 1411-6411 · Student Activities Supplies | 8,477 | 5,833 | (2,644) | 9,430 | 10,000 | | 570 | 9,430 | 0 |
| 1421-6319 · Student Athletics Prof Serv 1421-6371 · Stu Ath Dues And Memberships | 0 3,350 | 1,575 4,083 | 1,575 733 | 2,171 7,000 | 2,700 7,000 | | 529 (0) | 2,700 7,000 | 529 0 |
| 1421-6411 · Student Athletics Supplies | 12,488 | 5,833 | (6,655) | 12,488 | 10,000 | | (2,488) | 11,959 | -529 |
| 1911-6311 · Virtual Instructi - Purchased Instruct | 58,671 | 105,000 | 46,329 | 180,000 | 180,000 | ļ | (0) | 180,000 | 0 |
| 1933-6311 · Sped Tuition Private Agencies Instra 2122-6311 · Counseling Instruc Serv | 95,010 77,261 | 96,250 87,500 | 1,240 10,239 | 165,000 150,000 | 165,000 150,000 | | (0) | 165,000 150,000 | 0 |
| 2122-6411 · Counseling Supplies | 0 | 58 | 58 | 100 | 100 | į | (0) | 100 | 0 |
| 2125-6319 · Student Information Systems Prof S | 32,970 | 32,970 | 0 | 56,520 | 56,520 | j | 0 | 56,520 | 0 |
| 2134-6411 · Nursing Supplies 2139-6411 · Other Health Services Supplies | 1,196 1,160 | 24,208 0 | 23,012 (1,160) | 41,500 1,160 | 41,500 0 | | (0) (1,160) | 41,500 1,160 | 0 |
| 2142-6311 · Psychological Ser - Purchased Instr | 33,724 | 37,917 | 4,193 | 65,000 | 65,000 | ļ | (1,100) | 65,000 | 0 |
| 2152-6311 · Speech/Language P - Purchased In | 65,925 | 32,083 | (33,842) | 115,925 | 55,000 | | (60,925) | 55,000 | -60,925 |
| 2152-6411 · Speech Pathology Supplies 2162-6311 · Occupational Ther - Purchased Inst | 12,778 48,168 | 0 40,833 | (12,778) (7,335) | 12,778 62,375 | 70,000 | | (12,778) 7,625 | 0 62,375 | -12,778 0 |
| 2191-6311 · Occ Therapy Instruc Serv | 46,047 | 0 | (46,047) | 83,875 | 0 | | (83,875) | 83,875 | 0 |
| 3611-6319 · Welfare Activities Services Prof Ser | 214 | 0 | (214) | 0 | 0 | | (0) | 0 | 0 |
| 3611-6391 · Welfare Activities Other Purch Serv 3611-6411 · Welfare Activities Services Supplies | 150 4,519 | 5,833 0 | 5,683 (4,519) | 7,988 4,519 | 10,000 0 | | 2,012 (4,519) | 8,246 4,262 | 258 -258 |
| 3812-6319 · Afterschool Prof Serv | 58,493 | 101,733 | 43,241 | 155,000 | 174,400 | ì | 19,400 | 155,000 | 0 |
| 3812-6411 · Afterschool Supplies | 698 | 0 | (698) | 2,000 | 0 | • | (2,000) | 2,000 | 0 |
| 3912-6319 · Parental Involvement Prof Serv 3912-6391 · Parental Involvem - Other Purchase | 471 0 | 0 1,167 | (471) 1,167 | 2,000 0 | 0 2,000 | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | (2,000) 2,000 | 2,000 0 | 0 |
| 3912-6411 · Parental Involvement Supplies | 846 | 4,667 | 3,821 | 8,000 | 8,000 | | (0) | 8,000 | 0 |
| Total Student Expense, Direct | 1,212,874 | 1,011,570 | (201,304) | 2,344,320 | 1,734,120 | | (610,200) | 2,066,986 | -277,333 |
| Student Expense, Food 2562-6332 · Food Service - Repairs and Mainter | 2,689 | 3,500 | 811 | 6,000 | 6,000 | į | 0 | 6,000 | 0 |
| 2562-6334 · Food Prep Equip Rent | 1,296 | 1,750 | 454 | 3,000 | 3,000 | | (0) | 3,000 | 0 |
| 2562-6391 · Food Preparation Food Service | 0 | 3,500 | 3,500 | 6,000 | 6,000 | } | 0 | 6,000 | 0 |
| 2562-6411 · Food Preparation Supplies 2562-6471 · Food Preparation Snack | 17,384 249,080 | 29,167 221,667 | 11,783 (27,414) | 50,000 380,000 | 50,000 380,000 | | (0) | 50,000 380,000 | 0 |
| 2562-6491 · Food Prep Other Materials | 550 | 1,458 | 908 | 2,500 | 2,500 | | (0) | 2,500 | 0 |
| 2562-6541 · Food Preparation Equipment | 0 | 3,500 | 3,500 | 6,000 | 6,000 | | 0 | 6,000 | 0 |
| Total Student Expense, Food Office & Business Expense | 271,000 | 264,542 | (6,458) | 453,500 | 453,500 | i | 0 | 453,500 | 0 |
| 2114-6412 · Technology Supplies | 23,234 | 15,803 | (7,432) | 27,090 | 27,090 | | (0) | 27,090 | 0 |
| 2311-6315 · Board Audit | 13,957 | 9,333 | (4,624) | 16,000 | 16,000 | ļ | (0) | 16,000 | 0 |
| 2311-6317 · Board Legal 2311-6319 · Board Prof Serv | 5,579 0 | 11,667 875 | 6,088 875 | 20,000 1,500 | 20,000 1,500 | | 0 | 20,000 1,500 | 0 |
| 2311-6352 · Board Liability Insurance | 44,494 | 32,083 | (12,411) | 55,000 | 55,000 | | 0 | 55,000 | 0 |
| 2311-6411 · Board Supplies | 0 | 1,458 | 1,458 | 2,500 | 2,500 | | (0) | 2,500 | 0 |
| 2321-6319 · Exec Admin Prof Serv 2321-6343 · Exec Admin Travel | 142,569 1,290 | 69,417 5,833 | (73,152) 4,543 | 193,000 10,000 | 119,000 10,000 | | (74,000) (0) | 193,000 10,000 | 0 |
| 2321-6363 · Exec Admin Printing | 6,095 | 1,167 | (4,928) | 6,095 | 2,000 | į | (4,095) | 6,095 | 0 |
| 2321-6371 · Exec Admin Dues And Membership | 11,663 | 2,917 | (8,746) | 11,663 | 5,000 | • | (6,662) | 11,663 | 0 |
| 2321-6411 · Exec Admin Supplies 2322-6362 · Com Serv Advertising | 36,237 61,791 | 29,750 35,000 | (6,487) (26,791) | 50,480 61,791 | 51,000 60,000 | i | 520 (1,791) | 50,480 57,704 | 0 -4,087 |
| 2322-6363 · Com Serv Printing | 2,296 | 0 | (2,296) | 2,296 | 00,000 | 1 | (2,296) | 2,296 | 0 |
| 2322-6411 · Community Services Supplies | 22,558 | 11,667 | (10,891) | 22,558 | 20,000 | • | (2,558) | 20,000 | -2,558 |
| 2329-6319 · Other Exec Admin Prof Serv 2331-6337 · Administrative Te - Technology-Rela | 7,800 126,220 | 1,167 145,833 | (6,634) 19,613 | 9,029 200,000 | 2,000 250,000 | į. | (7,029) 50,000 | 9,029 250,000 | 0 50,000 |
| 2331-6412 · It Admin Tech Supplies | 41,247 | 1,458 | (39,789) | 41,247 | 2,500 | • | (38,747) | 35,397 | -5,850 |
| 2331-6543 · It Admin Tech Equipment | 6,495 | 5,833 | (662) | 6,495 | 10,000 | 7 | 3,505 | 6,495 | 0 |
| 2331-6544 · Administrative Te - Tech Software 2411-6319 · Building Admin Prof Serv | 0 800 | 2,625 0 | 2,625 (800) | 4,500 800 | 4,500 0 | j | 0 (800) | 4,500 600 | 0 -200 |
| 2411-6319 · Building Admin Prof Serv 2411-6371 · Building Level Ad - Dues and Memb | 0 | 1,167 | 1,167 | 2,000 | 2,000 | 1 | (800) | 2,000 | -200 |
| 2411-6411 · Building Admin Supplies | 14,474 | 16,625 | 2,151 | 28,500 | 28,500 | İ | 0 | 28,500 | 0 |
| | | | | | | | | | |

| 2511-6319 · Business Office Prof Serv | 1,303 | 2,917 | 1,614 | 5,000 | 5,000 | į | (0) | 5,000 | 0 |
|--|-----------|-----------|-----------|------------|------------|----------|-----------|--------------|----------|
| 2511-6363 · Bness Off Printing | 437 | 0 | (437) | 437 | 0 | İ | (437) | 437 | 0 |
| 2511-6411 · Business Office Supplies | 23,323 | 24,792 | 1,469 | 42,063 | 42,500 | | 437 | 42,063 | 0 |
| 2511-6412 · Bness Off Tech Supplies | 18,205 | 17,707 | (498) | 30,355 | 30,355 | | 0 | 30,355 | 0 |
| 2511-6491 · Bness Off Other Materials | (200) | 0 | 200 | (200) | 0 | | 200 | -200 | 0 |
| 2525-6319 · Financial Accounting Services Prof | 80,490 | 81,667 | 1,177 | 137,982 | 140,000 | j | 2,018 | 137,982 | 0 |
| 2525-6412 · Technology Supplies | 9,060 | 2,450 | (6,610) | 10,000 | 4,200 | į | (5,800) | 10,000 | 0 |
| 2529-6319 · Other Fiscal Services Prof Serv | 688 | 4,083 | 3,395 | 7,000 | 7,000 | 1 | (0) | 7,000 | 0 |
| 2639-6316 · Data Processing And Technology | 16,025 | 11,900 | (4,125) | 20,400 | 20,400 | | (0) | 20,400 | 0 |
| Total Office & Business Expense | 718,130 | 547,193 | (170,937) | 1,025,581 | 938,045 | | (87,536) | 1,062,885 | 37,305 |
| Transportation | | | | | | - | | | |
| 2551-6341 · Transportation - Contracted, Non-Di | 199,932 | 204,167 | 4,235 | 350,000 | 350,000 | ł | 0 | 350,000 | 0 |
| 2551-6342 · Transportation - Contracted, Non-Di | 34,230 | 11,667 | (22,564) | 34,230 | 20,000 | • | (14,230) | 20,000 | -14,230 |
| 2553-6341 · Transportation - Contracted, Disable | 42,475 | 59,500 | 17,025 | 83,783 | 102,000 | 1 | 18,217 | 99,966 | 16,183 |
| 2558-6391 · Transportation Sp Funds Purchased | 3,987 | 0 | (3,987) | 3,987 | 0 | (| (3,987) | 3,441 | -546 |
| Total Transportation | 280,624 | 275,333 | (5,291) | 472,000 | 472,000 | | (0) | 473,407 | 1,407 |
| Total Expenses | 8,615,898 | 8,316,145 | (299,753) | 14,812,704 | 14,256,249 | | (556,455) | 14,448,852 | -363,852 |
| Operating Income | 15,651 | (695,033) | 710,683 | 171,341 | 115,251 | | 56,090 | 514,325 | -342,984 |
| Extraordinary Expenses | | | | | | • | | | |
| Facility Improvements | | | | | | | | | |
| 4051-6541 Building Const Equipment | 4,672 | 0 | (4,672) | 4,672 | 0 | (| (4,672) | 4,672 | 0 |
| 4051-6543 · Building Const Tech Equipment | 4,576 | 0 | (4,576) | 4,576 | 0 | (| (4,576) | 4,576 | 0 |
| Total Facility Improvements | 9,248 | 0 | (9,248) | 9,248 | 0 | i | (9,248) | 9,248 | 0 |
| Total Extraordinary Expenses | 9,248 | 0 | (9,248) | 9,248 | 0 | (| (9,248) | 9,248 | 0 |
| Net Income | 6,403 | (695,033) | 701,436 | 162,093 | 115,251 | <u> </u> | 46,843 | 505,077 | -342,984 |
| Cash Flow Statement | Actual | Budget | Variance | Forecast | Budget | Variance | | Prv TOTAL Di | iff |
| Net Income | 6,403 | (695,033) | 701,436 | 162,093 | 115,251 | | 46,843 | 505,077 | -342,984 |
| Cash Flow Adjustments | | | | | | • | | | |
| Other Operating Activities | | | | | | | | | |
| 1598 · Remove from operations | 0 | 0 | 0 | 0 | 0 | ł | 0 | 0 | 0 |
| 2154 · Local Taxes Payable | 4,076 | 0 | 4,076 | (0) | 0 | 1 | (0) | 0 | 0 |
| 2155 · Missouri Income Tax Payable | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 2156 · Group Health And Life Insurance Payable | 142 | 0 | 142 | 142 | 0 | ł | 142 | 7,164 | -7,022 |
| Total Other Operating Activities | 4,217 | 0 | 4,217 | 142 | 0 | | 142 | 7,164 | -7,022 |
| Facilities Project Adjustments | | | | | | • | | | |
| 1599 · Add to facilities | 0 | 0 | 0 | 0 | 0 | i | 0 | 0 | 0 |
| Total Facilities Project Adjustments | 0 | 0 | 0 | 0 | 0 | İ | 0 | 0 | 0 |
| Total Cash Flow Adjustments | 4,217 | 0 | 4,217 | 142 | 0 | | 142 | 7,164 | -7,022 |
| Change in Cash | 10,620 | (695,033) | 705,653 | 162,235 | 115,251 | | 46,984 | 512,241 | -350,006 |
| | | | | | | | | | |

| July 2023 through January 2024 | | Ave | 94 | 0 | Marr | Dec | 1 | Folia | И | A | N | | TOTAL | D ₁ · t · · · | W-*- | Comments | Previous F | orecast |
|--|---------------------------|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-------------------------------|--------------------------------|---|------------------------------|-----------------------------|
| Income Statement Jun Revenue Local Revenue | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | TOTAL | Budget | Variance | Comments | Prv TOTAL | Diff |
| 5113 · Proposition C (Sales Tax) 5141 · Interest | 155,616 1,471 | 59,603 1,424 | 94,749 5,440 | 94,301 7,991 | 108,568 8,368 | 77,339 8,232 | 83,268 8,308 | 70,645 6,753 | 70,645 6,753 | 70,645 6,753 | 70,645 6,753 | 70,645 6,753 | 1,026,668 75,000 | 1,039,075 | (12,407) 65,671 | Interest Earned Bank | 1,016,208 70,000 | 10,460 5,000 |
| Total Local Revenue State Revenue 5311 · Basic Formula | 157,088 873,066 | 61,027 797.720 | 100,189 828.507 | 102,292 812.496 | 116,936 822,709 | 85,571 778.507 | 91,577 822,600 | 77,398 824.214 | 77,398 824.214 | 77,398 824.214 | 77,398 824.214 | 77,398 824.214 | 1,101,668 9.856.675 | 1,048,404 9.861.144 | 53,264 | | 1,086,208 9,856,675 | 15,460 |
| 5312 · Transportation 5319 · Classroom Trust Fund | 0 25,097 | 0 24,993 | 0 25,126 | 57,337 25,047 | 14,335 25,096 | 13,130 24,984 | 14,342 25,050 | 14,163 25,060 | 14,163 25,060 | 14,163 25,060 | 14,163 25,060 | 14,163 25,060 | 169,961 300,693 | 0 318,962 | 169,961 (18,269) | Annual Transportation funding | 172,012 300,693 | (2,051) |
| 5397 · Other State Revenue Total State Revenue | 0 898,163 | 822,713 | 853,633 | 0 894,880 | 0 862,140 | 816,621 | 1,104 863,096 | 0 863,437 | 863,437 | 863,437 | 863,437 | 863,437 | 1,104 10,328,433 | 70,000 10,250,106 | (68,896) 78,327 | Fem Hyg Grant | 10,329,380 | 1,104 (947) |
| Federal Revenue 5412 · Medicaid 5421 · Crrsa Child Care Preschool Start-up Grant | 0 | 16,502 0 | 0 72,563 | 0 | 0 | 7,788 | 31,357 | 31,846 | 31,846 | 31,846 | 31,846 | 31,846 | 214,876 72,563 | 214,876 | (0) 72,563 | Pre-K Grant; Reduced State budg | 214,876 72,563 | (0) |
| 5422 · ESSER III - ARP Elementary and Secondary School 5423 · ESSER III - CRRSA Elementary and Secondary School | 0 | 0 | 72,363 0 7,800 | 356,308 0 | 0 | 204,867 | 112,533 | 110,727 | 110,727 | 110,727 | 110,727 | 110,727 | 1,227,344 | 910,262 48.425 | 317,081 (40,625) | Remaining ESSER III Funds | 1,227,344 7.800 | (0) |
| 5441 · Idea 5442 · Ecse | 0 5,331 | 0 | 0 | 20,580 0 | 0 | 8,400 0 | 43,886 0 | 25,859 0 | 25,859 0 | 25,859 0 | 25,859 0 | 25,859 0 | 202,163 5,331 | 202,163 0 | (0) 5,331 | | 202,163 5,331 | 0 |
| 5445 · Food Service-lunch 5446 · Food Service-breakfast 5448 · Food Service-snacks | 0 16,156 | 0 | 18,083 7,210 365 | 48,454 18,954 383 | 45,114 18,051 1,031 | 45,123 17,095 646 | 36,340 14,507 325 | 59,907 11,391 | 59,907 11,391 | 59,907 11,391 | 59,907 11,391 | 59,907 11,391 | 492,651 148,928 2,750 | 492,651 148,928 | 0 0 2.750 | | 492,651 148,928 2,424 | (O) 0 |
| 5451 · Title I 5461 · Title Iva | 0 | 0 | 35,286 2,657 | 113,505 7,194 | 0 0 | 167,390 10,610 | 64,637 4,052 | 51,708 3,840 | 51,708 3,840 | 51,708 3,840 | 51,708 3,840 | 51,708 3,840 | 639,359 43,712 | 698,180 43,687 | (58,821) 25 | Title Fund allocation decreased | 639,359 43,712 | 325 0 (0) |
| 5462 · Title lii 5465 · Title li | 0 | 0 | 621 2,816 | 1,815 11,790 | 0 | 2,676 17,388 | 1,022 6,641 | 979 3,780 | 979 3,780 | 979 3,780 | 979 3,780 | 979 3,780 | 11,027 57,535 | 11,060 71,227 | (33) (13,692) | Title Funds allocation decreased | 11,027 57,535 | 0 (0) |
| 5497 · Charter School Start-up Revenue Total Federal Revenue | 21,487 | 16,502 | 147,402 | 578,984 | 0 64,195 | 300 482,283 | 315,300 | 300,037 | 300,037 | 300,037 | 300,037 | 300,037 | 300 3,126,338 | 2,841,460 | 300 284,879 | Kinder Entry Assessment | 300 3,126,013 | 325 |
| Private Grants and Donations 5179 - Other Pupil Income - Fundraising 5192 - Donations | 0 | 9,682 | 5,873 152,204 | 3,788 13,916 | 249 452 | 3,903 1,055 | 1,164 650 | 0 29,627 | 0 29,627 | 0 29,627 | 0 29,627 | 0 29,627 | 24,659 316,413 | 10,000 218,000 | 14,660 98,413 | Uniform Sales& Event Income \$300,585 TOT (Removed Therap) | 23,495 316,413 | 1,164 |
| Total Private Grants and Donations Earned Fees | 0 | 9,682 | 158,077 | 17,704 | 701 | 4,958 | 1,814 | 29,627 | 29,627 | 29,627 | 29,627 | 29,627 | 341,072 | 228,000 | 113,072 | | 339,908 | 1,164 |
| 5195 · Prior Period Adjustment 5198 · Miscellaneous Revenue | 0 65 | 1,543 | 79,203 | 0 528 | 200 65 | 63 | 2,289 2,576 | 0 | 0 | 0 | 0 | 0 | 2,489 84,044 | 30 3,500 | 2,459 80,544 | Fees | 200 81,468 | 2,289 2,576 |
| Total Earned Fees Total Revenue Expenses | 65 1,076,803 | 1,543 911,468 | 79,203 1,338,504 | 528 1,594,388 | 265 1,044,237 | 63 1,389,496 | 4,865 1,276,652 | 1,270,499 | 1,270,499 | 1,270,499 | 1,270,499 | 1,270,499 | 86,533 14,984,045 | 3,530 14,371,500 | 83,003 612,545 | | 81,668 14,963,176 | 4,865 20,868 |
| Salaries 1111-6111 · ES Instruction Cert FT | 130,410 | 144,140 | 148,495 | 141,533 | 148,610 | 135,816 | 131,389 | 143,659 | 143,659 | 143,659 | 143,659 | 143,659 | 1,698,686 | 1,282,474 | (416,212) | | 1,728,209 | 29,523 |
| 1111-6122 · ES Instruction Cert PT 1111-6131 · ES Instruction Supp Pay | 60 | 150 2,250 | 3,000 1,659 | 3,000 2,745 | 3,520 6,000 | 3,420 40,705 | 2,280 | 1,667 0 | 1,667 | 1,667 | 1,667 | 1,667 0 | 23,703 53,419 | 44,000 | (23,703) (9,419) | | 23,090 53,419 | (613) 0 |
| 1111-6151 · ES Instruction NC FT 1111-6152 · ES Instruction Aides 1131-6111 · MS Instruction Cert FT | 3,336 15,225 29,930 | 5,659 7,881 39,742 | 6,640 3,331 41,894 | 6,553 3,331 41,894 | 6,774 7,044 37,853 | 6,454 9,198 34,655 | 6,111 6,541 32,791 | 10,154 6,207 37,513 | 10,154 6,207 37,513 | 10,154 6,207 37,513 | 10,154 6,207 37,513 | 10,154 6,207 37,513 | 92,297 83,589 446,326 | 380,990 238,307 573,040 | 288,693 154,718 126,713 | | 79,086 101,456 451,048 | (13,211) 17,867 4,722 |
| 1131-6131 · MS Instruction Supp Pay 1131-6151 · MS Instruction NC FT | 29,930 0 3,844 | 4,500 6,039 | 7,500 7,208 | 12,638 6,367 | 1,500 3,268 | 21,000 5,710 | 5,639 | 0 6,136 | 0 6,136 | 0 6,136 | 0 6,136 | 0 6,136 | 47,138 68,753 | 24,000 122,445 | (23,138) 53,693 | | 47,138 69,250 | 0 497 |
| 1191-6131 · Summer Instruction Supp Pay 1221-6111 · Special Education Cert FT | 0 22,874 | 0 29,729 | 0 31,916 | 31,777 | 0 31,777 | 0 31,777 | 31,777 | 10,000 31,441 | 10,000 31,441 | 10,000 31,441 | 10,000 31,441 | 10,000 31,441 | 50,000 368,831 | 50,000 355,989 | (12,842) | | 50,000 368,495 | (337) |
| 1221-6131 - Special Education Supp Pay 1221-6151 - Special Education NC FT 1221-6152 - Special Education Aides | 0 0 9,740 | 0 0 13,308 | 0 0 12,961 | 0 0 10,820 | 0 0 9,239 | 5,500 0 8,193 | 0 0 6,787 | 2,700 0 12,240 | 2,700 0 12,240 | 2,700 0 12,240 | 2,700 0 12,240 | 2,700 0 12,240 | 19,000 0 132,246 | 19,000 43,563 140,475 | (0) 43,563 8,229 | | 19,000 0 137,698 | (0) 0 5,452 |
| 1271-6111 · Bilingual Instruction Cert FT 1271-6131 · Bilingual Instruction Supp Pay | 9,140 0 | 9,140 0 | 9,140 0 | 9,140 0 | 9,140 0 | 9,140 1,000 | 8,599 0 | 9,140 0 | 9,140 0 | 9,140 0 | 9,140 0 | 9,140 0 | 109,142 1,000 | 104,668 0 | (4,474) (1,000) | | 109,683 1,000 | 541 0 |
| 1271-6151 · Bilingual Instruction NC FT 1411-6131 · Student Activities Supp Pay 1421-6131 · Student Athletics Supp Pay | 0 | 0 575 1,250 | 0 | 0 575 1,250 | 0 0 | 0 1,275 1,250 | 0 | 0 19,515 430 | 0 19,515 430 | 0 19,515 430 | 0 19,515 430 | 0 19,515 430 | 100,000 8,000 | 55,350 100,000 | 55,350 (0) | | 0 100,000 8,000 | (O) |
| 2113-6131 · Student Aunierics Supp Pay 2113-6131 · Social Work Supp Pay 2113-6151 · Social Work No Ft | 0 11,000 | 1,250 1,250 11,000 | 0 11,000 | 1,250 1,250 11,000 | 2,100 0 11,000 | 3,750 11,000 | 11,000 | 0 11,000 | 0 11,000 | 11,000 | 0 11,000 | 11,000 | 6,250 132,000 | 8,000 0 120,000 | (6,250) (12,000) | | 6,250 132,000 | 0 |
| 2134-6151 · Nursing Nc Ft 2213-6131 · Professional Developement Supp Pay | 0 | 5,085 500 | 5,085 1,100 | 5,085 0 | 5,085 4,800 | 5,085 1,500 | 5,085 0 | 5,167 0 | 5,167 0 | 5,167 0 | 5,167 0 | 5,167 0 | 56,342 7,900 | 000,08 | 23,658 (7,900) | | 56,424 7,900 | 82 0 |
| 2321-6112 - Exec Admin Cert Ft Admin 2321-6131 - Exec Admin Supp Pay 2322-6131 - Community Services Supp Pay | 14,583 0 500 | 14,583 0 | 14,583 0 | 14,583 | 14,583 0 0 | 14,583 5,000 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 175,000 5,000 500 | 171,200 0 | (3,800) (5,000) (500) | | 175,000 5,000 500 | (0) 0 |
| 2322-6131 Community Services Supp Pay 2329-6112 Other Exec Admin Cert Ft Admin 2329-6131 Other Exec Admin Supp Pay | 11,048 4,120 | 13,757 833 | 13,757 833 | 13,757 833 | 13,757 833 | 13,757 11,633 | 13,757 833 | 13,757 1,016 | 13,757 1,016 | 13,757 1,016 | 13,757 1,016 | 13,757 1,016 | 162,372 25,000 | 331,780 25,000 | 169,408 | | 162,372 25,000 | 0 (0) |
| 2329-6151 · Other Exec Admin Nc Ft 2329-6161 · Other Exec Admin Nc Pt | 32,666 1,358 | 30,357 1,188 | 31,094 2,654 | 26,371 806 | 26,050 953 | 25,836 2,713 | 22,277 6,358 | 25,531 7,600 | 25,531 7,600 | 25,531 7,600 | 25,531 7,600 | 25,531 7,600 | 322,309 54,030 | 225,404 0 | (96,905) (54,030) | | 325,564 55,272 | 3,254 1,242 |
| 2331-6131 · It Admin Supp Pay 2331-6151 · It Admin No Ft | 5,000 | 5,000 61,679 | 5,000 61,242 | 5,000 58,679 | 5,000 54,731 | 1,000 5,000 54,731 | 5,000 54,731 | 5,000 54,742 | 5,000 54,742 | 5,000 54,742 | 5,000 54,742 | 5,000 54,742 | 1,000 60,000 681,151 | 60,000 792,715 | (1,000) 0 111,564 | | 1,000 60,000 681,162 | 0 0 11 |
| 2411-6112 - Building Admin Cert Ft Admin 2411-6122 - Building Admin Cert Pt 2411-6131 - Building Admin Supp Pay | 61,648 0 1,000 | 136 | 3,140 0 | 2,316 | 2,306 | 2,294 15.000 | 2,152 | 2,500 2,000 | 2,500 | 2,500 2,000 | 2,500 2,000 | 2,500 2,000 | 24,843 26,000 | 30,000 26.000 | 5,157 | | 25,191 26,000 | 348 |
| 2411-6151 · Building Admin Nc Ft 2511-6111 · Business Office Cert FT | 15,411 0 | 15,411 0 | 15,411 0 | 15,411 0 | 15,411 0 | 15,411 0 | 15,411 0 | 15,411 0 | 15,411 0 | 15,411 0 | 15,411 0 | 15,411 0 | 184,936 0 | 116,500 135,890 | (68,437) 135,890 | | 184,936 0 | (O) O |
| 2511-6131 · Business Office Supp Pay 2511-6151 · Business Office NC FT 2511-6161 · Business Office NC PT | 1,500 37,274 | 0 37,274 0 | 0 37,274 | 0 37,274 0 | 0 37,274 0 | 15,000 37,274 | 37,274 0 | 0 37,274 | 0 37,274 | 0 37,274 0 | 0 37,274 | 37,274 | 16,500 447,287 | 0 353,897 16.800 | (16,500) (93,390) 16,800 | | 16,500 447,287 | (O) 0 |
| 2511-6161 - Business Office NC P1 2541-6131 - Maint Of Plant Supp Pay 2541-6151 - Maint Of Plant Nc Pt | 600 27,809 | 0 26,759 | 300 24,327 | 803 22,751 | 0 23,928 | 4,500 26,603 | 0 24,911 | 30,935 | 0 30,935 | 0 30,935 | 0 30,935 | 30,935 | 6,203 331,764 | 343,383 | (6,203) 11,619 | | 6,203 337,788 | 6,024 |
| 2541-6161 · Maint of Plant NC PT 2562-6131 · Food Preparation Supp Pay | 0 500 | 0 | 0 | 0 | 0 | 0 4,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 5,000 | 11,800 0 | 11,800 (5,000) | | 0 5,000 | 0 |
| 2562-6151 · Food Preparation NC FT 2562-6161 · Food Preparation NC PT 2642-6131 · Recruitment Supp Pay | 16,979 0 | 15,712 | 17,396 303 0 | 18,011 1,608 0 | 17,614 1,493 0 | 18,052 1,872 | 17,221 1,056 950 | 17,004 2,089 | 17,004 2,089 | 17,004 2,089 | 17,004 2,089 | 17,004 2,089 | 206,006 16,775 | 270,415 13,000 | 64,408 (3,775) (950) | | 205,790 17,807 | (217) 1,033 (950) |
| 3812-6131 - Recruitment Supp Pay 3812-6131 - Afterschool Supp Pay 3912-6131 - Parental Involvement Supp Pay | 0 | 0 3,750 1,250 | 8,631 0 | 12,913 1,250 | 9,488 | 0 12,088 1,250 | 4,195 0 | 14,787 | 14,787 | 14,787 | 14,787 | 14,787 | 950 125,000 3,750 | 0 | (125,000) (3,750) | | 125,000 3,750 | (0) |
| Total Salaries Benefits and Taxes | 467,557 | 509,887 | 526,875 | 521,324 | 511,133 | 624,525 | 468,708 | 551,198 | 551,198 | 551,198 | 551,198 | 551,198 | 6,385,997 | 6,666,084 | 280,087 | | 6,441,266 | 55,270 |
| 1111-6211 - ES Instruction Cert PRS 1111-6221 - ES Instruction NC PRS 1111-6231 - ES Instruction Soc Sec | 19,763 2,670 8,870 | 21,682 2,065 9,538 | 22,964 1,427 9,742 | 21,683 1,415 9,402 | 22,593 1,993 10,191 | 20,841 2,307 11,759 | 20,145 1,956 8,717 | 17,439 1,963 10,025 | 17,439 1,963 10,025 | 17,439 1,963 10.025 | 17,439 1,963 10.025 | 17,439 1,963 10.025 | 236,866 23,648 118,342 | 173,134 83,605 120,638 | (63,732) 59,957 2,296 | | 236,230 23,769 120,777 | (635) 121 2,436 |
| 1111-6232 · ES Instruction Medicare 1111-6241 · ES Instruction Emp Ins | 2,074 17,397 | 2,231 18,574 | 2,278 19,183 | 2,199 18,588 | 2,384 21,534 | 2,750 22,073 | 2,039 19,939 | 2,344 20,000 | 2,344 20,000 | 2,344 20,000 | 2,344 20,000 | 2,344 20,000 | 27,677 237,287 | 28,214 218,400 | 537 (18,887) | | 28,246 237,347 | 570 61 |
| 1131-6211 · MS Instruction Cert PRS 1131-6221 · MS Instruction NC PRS 1131-6231 · MS Instruction Soc Sec | 4,460 596 2,027 | 5,788 883 3,053 | 6,231 1,121 3,412 | 6,231 991 3,678 | 5,685 497 2,550 | 5,243 1,009 3,884 | 4,992 938 2,283 | 5,064 828 2,708 | 5,064 828 2,706 | 5,064 828 2,706 | 5,064 828 2,706 | 5,064 828 2,706 | 63,952 10,176 34,417 | 77,360 16,530 44.608 | 13,409 6,354 10,191 | | 64,024 10,067 34,841 | 72 (109) 424 |
| 1131-6232 · MS Instruction Medicare 1131-6241 · MS Instruction Emp Ins | 474 3,743 | 714 3,769 | 798 5,679 | 860 5,679 | 596 5,111 | 908 6,174 | 5,605 | 633 6,000 | 633 6,000 | 633 6,000 | 633 6,000 | 633 6,000 | 8,049 65,761 | 10,433 83,200 | 2,383 | | 8,148 66,156 | 99 |
| 1191-6231 - Summer Instruction Soc Sec 1191-6232 - Summer Instruction Medicare | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,100 725 | 3,100 725 | | 0 | 0 |
| 1221-6211 · Special Education Cert PRS 1221-6221 · Special Education NC PRS 1221-6231 · Special Education Soc Sec | 3,424 1,472 | 4,430 1,952 2,577 | 4,802 1,929 | 4,784 1,674 | 4,784 1,463 | 4,784 1,305 | 4,784 1,058 | 3,773 1,469 2,708 | 3,773 1,469 2,708 | 3,773 1,469 2,708 | 3,773 1,469 2,708 | 3,773 1,469 | 50,655 18,196 | 48,059 24,845 | (2,597) 6,649 | | 49,644 18,607 | (1,011) 411 418 |
| 1221-6231 - Special Education Medicare 1221-6241 - Special Education Emp Ins | 1,925 450 3,654 | 603 4,242 | 2,672 625 5,381 | 2,530 592 5,346 | 2,440 571 5,356 | 2,717 635 5,369 | 2,291 536 4,787 | 633 5,300 | 633 5,300 | 633 5,300 | 633 5,300 | 2,708 633 5,300 | 30,692 7,178 60,635 | 8,106 62,400 | 928 1,765 | | 7,275 61,148 | 98 513 |
| 1271-6211 - Bilingual Instruction Cert PRS 1271-6221 - Bilingual Instruction NC PRS | 1,310 0 | 1,311 0 | 1,311 0 | 1,311 0 | 1,311 0 | 1,311 0 | 1,238 0 | 1,234 0 | 1,234 0 | 1,234 0 | 1,234 0 | 1,234 | 15,271 0 | 14,130 7,472 | (1,141) 7,472 | | 15,267 0 | (4) 0 |
| 1271-6231 - Bilingual Instruction Soc Sec 1271-6232 - Bilingual Instruction Medicare 1271-6241 - Bilingual Instruction Emp Ins | 565 132 607 | 565 132 616 | 565 132 616 | 565 132 616 | 565 132 616 | 627 147 616 | 531 124 616 | 567 133 616 | 567 133 616 | 567 133 616 | 567 133 616 | 567 133 616 | 6,817 1,594 7,384 | 9,921 2,320 15,600 | 3,104 726 8,216 | | 6,853 1,603 7,383 | 35 8 (0) |
| 1411-6231 - Student Activities Soc Sec 1411-6232 - Student Activities Medicare | 0 | 36 8 | 0 | 36 8 | 0 | 79 18 | 0 | 0 | 0 | 0 | 0 | 0 | 150 | 6,200 1,450 | 6,050 1,415 | | 150 35 | 0 |
| 1421-6231 · Student Athletics Soc Sec 1421-6232 · Student Athletics Medicare | 0 | 78 18 | 0 | 77 18 | 130 30 | 78 18 | 0 | 0 | 0 | 0 | 0 | 0 | 363 85 | 496 116 | 133 31 | | 363 85 | 0 |
| 2113-6221 - Social Work Nc Prs 2113-6231 - Social Work Soc Sec 2113-6232 - Social Work Medicare | 1,642 659 154 | 1,642 736 172 | 1,642 659 154 | 1,642 736 172 | 1,642 659 154 | 1,642 891 208 | 1,642 659 154 | 1,485 682 160 | 1,485 682 160 | 1,485 682 160 | 1,485 682 160 | 1,485 682 160 | 18,916 8,407 1,966 | 16,200 7,440 1,740 | (2,716) (967) (226) | | 18,759 8,431 1,972 | (157) 23 5 |
| 2113-6241 - Social Work Emp Ins 2134-6221 - Nursing No Prs | 1,160 | 1,160 686 | 1,160 765 | 1,160 765 | 1,160 765 | 1,160 765 | 1,160 765 | 1,160 620 | 1,160 620 | 1,160 620 | 1,160 620 | 1,160 620 | 13,917 7,609 | 10,400 | (3,517) | | 13,917 7,465 | 0 (145) |
| 2134-6231 · Nursing Soc Sec 2134-6232 · Nursing Medicare | 0 | 315 74 | 306 72 | 306 72 | 306 72 | 306 72 | 306 72 | 320 75 | 320 75 | 320 75 | 320 75 | 320 75 | 3,448 806 | 4,960 1,160 | 1,512 354 | | 3,462 810 | 14 |
| 2134-6241 · Nursing Emp Ins 2213-6231 · Professional Developement Soc Sec 2213-6232 · Professional Developement Medicare | 0 | 0 31 7 | 579 68 16 | 579 0 0 | 579 298 70 | 579 93 22 | 579 0 | 579 0 | 579 0 | 579 0 0 | 579 0 | 579 0 | 5,788 490 115 | 5,200 0 | (588) (490) (115) | | 5,789 490 115 | 0 |
| 2311-6261 · Board Wc 2311-6271 · Board Unemp | 0 296 | 43,368 0 | 0 | 0 813 | 0 | 0 | 0 310 | 0 3,716 | 0 3,716 | 0 3,716 | 0 3,716 | 0 3,716 | 43,368 20,000 | 10,000 20,000 | (33,368) | | 43,368 20,000 | 0 (0) |
| 2321-6211 · Exec Admin Cert Prs 2321-6231 · Exec Admin Soc Sec | 2,072 853 | 2,072 853 | 2,072 853 | 2,072 853 | 2,072 853 | 2,072 65 | 2,072 853 | 1,750 904 | 1,750 904 | 1,750 904 | 1,750 904 | 1,750 904 | 23,252 9,704 | 23,112 10,614 | (140) 911 | | 22,931 9,755 | (322) |
| 2321-6232 · Exec Admin Medicare 2321-6241 · Exec Admin Emp Ins 2321-6261 · Exec Admin Wc | 199 763 0 | 199 763 0 | 199 763 15,582 | 199 763 0 | 199 763 0 | 272 763 0 | 199 763 0 | 211 763 0 | 211 763 0 | 211 763 0 | 211 763 0 | 211 763 0 | 2,526 9,157 15,582 | 2,482 5,200 0 | (44) (3,957) (15,582) | | 2,538 9,157 15,582 | 12 (0) |
| 2322-6231 - Community Services Soc Sec 2322-6232 - Community Services Medicare | 30 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 7 | 0 | (30) (7) | | 30 7 | 0 |
| 2329-6211 · Other Exec Admin Cert Prs 2329-6221 · Other Exec Admin No Prs 2329-6221 · Other Exec Admin Soc Sec | 1,594 4,861 2,967 | 1,966 4,593 2,774 | 1,966 4,628 2,911 | 1,966 3,814 2,512 | 1,966 3,967 2,482 | 1,966 3,891 3,257 | 1,966 3,347 2,605 | 1,651 3,976 2,907 | 1,651 3,976 2,907 | 1,651 3,976 2,907 | 1,651 3,976 2,907 | 1,651 3,976 2,907 | 21,644 48,980 34,043 | 44,790 30,430 36,095 | 23,147 (18,550) 2.052 | | 21,329 49,608 34,345 | (315) 629 302 |
| 2329-6231 · Other Exec Admin Soc Sec 2329-6232 · Other Exec Admin Medicare 2329-6241 · Other Exec Admin Emp Ins | 2,967 694 4,232 | 2,774 649 4,765 | 2,911 681 4,765 | 2,512 587 3,621 | 2,482 581 4,755 | 3,257 762 4,188 | 2,605 609 3,621 | 2,907 680 4,100 | 2,907 680 4,100 | 2,907 680 4,100 | 2,907 680 4,100 | 2,907 680 4,100 | 7,962 50,447 | 36,095 8,442 46,800 | 2,052 480 (3,647) | | 34,345 8,032 50,928 | 302 71 479 |
| 2331-6221 - It Admin No Prs 2331-6231 - It Admin Soc Sec | 742 301 | 753 300 | 753 300 | 753 300 | 753 300 | 753 362 | 753 300 | 675 310 | 675 310 | 675 310 | 675 310 | 675 310 | 8,636 3,715 | 8,100 3,720 | (536) | | 8,558 3,724 | (78) |
| 2331-6232 - It Admin Medicare 2331-6241 - It Admin Emp Ins 2441-6241 - Building Admin Cost Pre | 71 500 9,024 | 70 578 9.030 | 70 578 8,971 | 70 578 8,625 | 70 578 8,013 | 85 578 8,013 | 70 578 8,013 | 73 578 6.869 | 73 578 6.869 | 73 578 6,869 | 73 578 6,869 | 73 578 | 869 6,858 94,034 | 5,200 111,088 | 1 (1,658) 17,032 | | 871 6,858 92,890 | 2 (0) |
| 2411-6211 - Building Admin Cert Prs 2411-6221 - Building Admin Nc Prs 2411-6231 - Building Admin Soc Sec | 9,024 2,266 4,683 | 9,030 2,266 4,631 | 8,971 2,266 4,790 | 8,625 2,266 4,580 | 8,013 2,266 4,346 | 8,013 2,266 5,275 | 8,013 2,266 4,337 | 6,869 2,081 4,505 | 6,869 2,081 4,505 | 6,869 2,081 4,505 | 6,869 2,081 4,505 | 6,869 2,081 4,505 | 94,034 26,264 55,163 | 111,066 15,728 59,843 | 17,032 (10,537) 4,680 | | 92,890 26,079 55,330 | (1,144) (185) 167 |
| 2411-6232 - Building Admin Medicare 2411-6241 - Building Admin Emp Ins | 1,095 6,616 | 1,083 6,630 | 1,120 6,629 | 1,071 6,629 | 1,016 6,045 | 1,234 6,045 | 1,014 6,045 | 1,053 6,045 | 1,053 6,045 | 1,053 6,045 | 1,053 6,045 | 1,053 6,045 | 12,901 74,863 | 13,996 67,600 | 1,095 (7,263) | | 12,940 74,863 | 39 0 |
| 2511-6211 · Business Office Cert PRS 2511-6221 · Business Office NC PRS 2511-6231 · Business Office Soc Sec | 0 5,524 2,328 | 0 5,525 2,235 | 0 5,525 2,235 | 0 5,525 2,235 | 0 5,525 2,235 | 0 5,525 3,165 | 0 5,525 2,235 | 0 4,473 2,311 | 0 4,473 2,311 | 0 4,473 | 0 4,473 2,311 | 0 4,473 2,311 | 0 61,041 28,225 | 18,345 47,776 31,408 | 18,345 (13,265) 3,183 | | 0 59,988 28,301 | 0 (1,053) |
| 2511-6232 · Business Office Medicare 2511-6241 · Business Office Emp Ins | 545 3,646 | 523 3,655 | 523 3,655 | 523 3,655 | 523 3,655 | 740 3,655 | 523 3,655 | 540 3,655 | 540 3,655 | 2,311 540 3,655 | 540 3,655 | 540 3,655 | 6,601 43,849 | 7,346 36,400 | 745 (7,449) | | 6,619 43,849 | 76 18 0 |
| 2541-6221 · Maint Of Plant No Prs 2541-6231 · Maint Of Plant Soc Sec | 4,059 1,694 | 3,867 1,588 | 3,576 1,455 | 3,181 1,388 | 3,168 1,413 | 3,480 1,858 | 3,653 1,473 | 4,176 1,918 | 4,176 1,918 | 4,176 1,918 | 4,176 1,918 | 4,176 1,918 | 45,865 20,458 | 46,357 22,021 | 491 1,563 | | 46,389 20,903 | 523 445 |
| | | | | | | | | | | | | | | | | | | |

| 2541-6232 - Maint Of Plant Medicare 2541-6241 - Maint Of Plant Emp Ins 2560-6221 - Food Preparation NC PRS 2560-6231 - Food Preparation Soc Sec 2560-6232 - Food Preparation Medicare 2560-6242 - Food Preparation Emp Ins | 396 2,751 2,590 1,051 246 2,275 | 371 3,254 2,415 956 224 2,247 | 340 3,254 2,623 1,079 262 2,274 | 324 3,254 2,623 1,198 280 2,274 | 330 2,759 2,623 1,167 273 2,274 | 435 2,784 2,623 1,496 350 2,274 | 345 2,808 2,623 1,116 261 2,274 | 449 2,784 2,578 1,184 277 2,274 | 449 2,784 2,578 1,184 277 2,274 | 449 2,784 2,578 1,184 277 2,274 | 449 2,784 2,578 1,184 277 2,274 | 449 2,784 2,578 1,184 277 2,274 | 4,784 34,784 31,007 13,982 3,270 27,261 | 5,150 41,800 38,261 17,572 4,110 41,800 | 366 6,816 7,254 3,589 839 14,339 | | 4,888 34,760 30,962 14,051 3,286 27,261 | 104 (24 (45) 68 16 |
|---|--|--|--|--|--|--|---|--|--|--|--|--|---|--|--|---|--|---|
| 2644-6231 - Recruitment Soc Sec 2644-6232 - Recruitment Medicare 3812-6231 - Atterschool Soc Sec 3812-6232 - Atterschool Medicare 9312-6231 - Parental Involvement Soc Sec 3912-6232 - Parental Involvement Medicare Totall Benefits and Taxes | 0 0 0 0 0 0 | 0 0 232 54 77 18 | 0 0 535 125 0 0 | 0 800 187 77 18 | 0 0 588 138 0 0 | 0 0 749 175 77 18 | 59 14 260 61 0 0 | 0 0 0 0 0 0 | 0 0 0 0 0 0 | 0 0 0 0 0 0 | 0 0 0 0 0 | 0 0 0 0 0 0 | 59 14 3,166 740 232 54 1,982,089 | 0 0 0 0 0 0 | (59) (14) (3,166) (740) (232) (54) 53,567 | | 0 0 2,905 680 232 54 | (59) (14) (260) (61) 0 0 |
| Staff-Related Costs 213-8319 - Professional Developement Prof Serv 213-8331 - Professional Developement Travel 213-8337 - Professional Developement Travel 213-8341 - Professional Developement Dues and Membe 213-8411 - Professional Developement Supplies 2213-8412 - Professional Developement Tech Supplies 243-8419 - Professional Developement Nonitraturional 9 264-6433 - Non-instructional Staff Travel 264-6431 - Professional Developement Monitarional 9 | 4,090 571 0 244 0 410 468 520 | 6,512 (1,039) 0 36 987 0 (811) | 7,466 0 3,718 0 0 34,197 10,080 0 | 5,063 0 0 0 0 5,318 4,713 | 9,569 0 0 609 0 825 1,215 220 | 2,930 1,089 0 0 0 400 2,436 | 7,419 830 0 1,561 0 1,840 6,134 26 | 11,259 0 0 0 0 0 0 0 440 | 11,259 0 0 0 0 0 0 440 | 11,259 0 0 0 0 0 0 440 | 11,259 0 0 0 0 0 0 440 | 11,259 0 0 0 0 0 0 440 | 99,345 1,451 3,718 2,450 987 42,990 26,438 766 | 107,950 0 0 0 0 40,500 30,000 | 8,605 (1,451) (3,718) (2,450) (987) (2,490) 3,562 (766) | | 101,735 621 3,718 890 987 41,150 28,304 740 | 2,390 (830) 0 (1,561) 0 (1,840) 1,866 (26) |
| 2649-6319 - Staff Services, Other Prof Serv Total Staff-Related Costs Rent 2542-6333 - Facilities Rent | 7,805 14,108 82,086 | 0 5,685 186,962 | 55,462 106,915 | 0 15,093 87,286 | 12,438 127,899 | 0 6,855 97,749 | 17,810 117,749 | 0 11,700 94,831 | 0 11,700 94,831 | 0 11,700 94,831 | 0 11,700 94,831 | 0 11,700 94,831 | 7,805 185,950 1,280,800 | 7,500 185,950 | (305) | TGS went up mid-YR | 7,805 185,949 1,096,926 | (183,874) |
| Total Rent Occupancy Service 2542-6319 · Facilities Prof Serv | 82,086 0 | 186,962 | 106,915 | 87,286 0 | 127,899 1,048 | 97,749 720 | 117,749 | 94,831 | 94,831 | 94,831 | 94,831 | 94,831 | 1,280,800 2,964 | 1,096,926 | (183,874) | Custodial Subs | 1,096,926 | (183,874) |
| 2542-6332 - Facilities Rep & Mait 2542-6335 - Facilities Water/sewer 2542-6336 - Facilities Trash Remov | 1,600 162 4,235 | 14,372 2,560 2,934 | 13,582 1,153 3,317 | 12,933 116 2,405 | 18,885 1,125 2,746 | 549 206 3,485 | 14,389 201 595 | 12,638 445 1,976 | 12,638 445 1,976 | 12,638 445 1,976 | 12,638 445 1,976 | 12,638 445 1,976 | 139,500 7,749 29,600 | 139,500 7,749 29,600 | (0) (0) | | 139,500 7,749 29,600 | 0 (0) 0 |
| 2542-6338 - Facilities Tech Rental 2542-6339 - Facilities Oth Prop Serv 2542-6351 - Facilities Prop Insur 2542-6361 - Facilities Phone/internet | 3,922 14,817 1,762 2,537 | 2,661 8,175 881 2,956 | 2,747 2,380 5,198 2,542 | 4,084 2,020 0 1,207 | 3,994 11,176 1,762 3,362 | 5,269 3,591 881 1,366 | 3,780 4,922 881 3,638 | 7,708 3,000 6,727 4,391 | 7,708 3,000 6,727 4,391 | 7,708 3,000 6,727 4,391 | 7,708 3,000 6,727 4,391 | 7,708 3,000 6,727 4,391 | 65,000 62,082 45,000 39,564 | 65,000 43,555 45,000 59,564 | (18,527) 0 20,000 | Inc in services | 65,000 43,555 45,000 59,564 | (18,527) 0 20,000 |
| 2542-6411 · Facilities Supplies 2542-6481 · Facilities Electricity 2542-6482 · Facilities Gas | 1,259 6,585 207 | 8,404 13,802 461 | 10,569 20,324 494 | 3,800 13,988 529 | 17,768 6,988 823 | 4,537 5,956 1,202 | 3,799 7,634 5,609 | 3,373 12,945 4,535 | 3,373 12,945 4,535 | 3,373 12,945 4,535 | 3,373 12,945 4,535 | 3,373 12,945 4,535 | 67,000 140,000 32,000 | 67,000 140,000 32,000 | 0 (0) 0 | | 67,000 140,000 32,000 | 0 |
| 2546-6319 - Security Svcs Prof Serv 2546-6411 - Security Svcs Supplies Total Occupancy Service | 6,656 4,950 48,691 | 5,825 988 64,019 | 1,178 2,000 65,485 | 1,100 0 42,180 | 3,355 250 73,281 | 2,668 3,821 34,251 | 2,428 0 49,073 | 3,358 0 61,097 | 3,358 0 61,097 | 3,358 0 61,097 | 3,358 0 61,097 | 3,358 0 61,097 | 40,000 12,009 682,468 | 40,000 5,000 673,968 | (0) (7,009) (8,500) | | 40,000 12,009 682,745 | (0) 0 277 |
| Student Expense, Direct 1111-6319 · ES Instruction Prof Serv 1111-6391 · ES Field Trip | 2,853 0 | 2,714 206 | 41,184 0 | 12,329 0 | 49,700 2,700 | 88,099 0 | 57,348 520 | 49,155 4,315 | 49,155 4,315 | 49,155 4,315 | 49,155 4,315 | 49,155 4,315 | 500,000 25,000 | 190,000 25,000 | (0) | TOT Funded | 300,000 25,000 | (200,000 |
| 1111-6411 · ES Instruction Supplies 1111-6412 · ES Instruction Tech Supplies 1111-6431 · Textbooks 1111-6441 · Elementary - Library Books and Supplies | 45,330 23,812 14,710 | 26,501 16,359 40,328 | 38,037 5,711 1,030 0 | 362 250 108 0 | 10,227 16,111 6,702 0 | 1,518 9,177 73 0 | 1,688 6,702 17 | 10,917 10,296 7,524 1,500 | 10,917 10,296 7,524 1,500 | 10,917 10,296 7,524 1,500 | 10,917 10,296 7,524 1,500 | 10,917 10,296 7,524 1,500 | 178,250 129,600 100,585 7,500 | 110,250 129,600 67,000 7,500 | 0 | TOT Funded TOT Funded | 178,250 129,600 100,585 7,500 | 0 |
| 1111-6441 - Elementary - Library Books and Supplies 1111-6491 - Es Instruct Other Materials 1191-6319 - Summer Instruction Prof Serv 1191-6411 - Summer Instruction Supplies | 22,202 0 | 6,627 0 | 0 | 0 | 0 0 312 | 0 | 0 | 5,934 2,400 2,138 | 5,934 2,400 2,138 | 5,934 2,400 2,138 | 5,934 2,400 2,138 | 5,934 2,400 2,138 | 58,500 12,000 11,000 | 58,500 12,000 11,000 | 0 | | 58,500 12,000 11,000 | 0 0 |
| 1221-6311 - Special Education Instruc Serv 1221-6411 - Special Education Instruc Serv 1221-6411 - Special Education Supplies 1221-6412 - Special Education Instruct Mat | 0 | 6,570 0 0 | 13,854 0 0 | 11,684 558 0 | 20,582 0 0 | 17,934 0 3,430 | 14,631 0 0 | 11,000 688 0 | 11,000 688 0 | 11,000 688 0 | 11,000 688 0 | 11,000 688 | 140,255 4,000 3,430 | 81,250 4,000 2,000 | (59,005) 0 (1,430) | Inc Outsource SPED, reduction in 3 | 136,625 4,000 3,430 | (3,631) |
| 1271-6319 - Bilingual Instruction Prof Serv 1271-6411 - Bilingual Instruction Supplies 1271-6412 - Bilingual Instruction Tech Supplies | 291 0 0 | 0 0 0 | 11 0 0 | 90 0 0 | 315 0 0 | 394 0 6,500 | 0 0 0 | 2,480 1,000 100 | 2,480 1,000 100 | 2,480 1,000 100 | 2,480 1,000 100 | 2,480 1,000 100 | 13,500 5,000 7,000 | 13,500 5,000 7,000 | (0) 0 | | 13,500 5,000 7,000 | (O) O |
| 1271-6431 - Bilingual Instruction Textbook 1411-6319 - Student Activities Prof Serv 1411-6411 - Student Activities Supplies 1421-6319 - Student Athletics Prof Serv | 0 | 0 | 0 1,870 0 | 0 0 255 | 0 0 818 | 0 0 404 | 0 0 7,001 | 400 0 191 434 | 400 0 191 | 400 0 191 | 400 0 191 | 400 0 191 | 2,000 1,870 9,430 | 2,000 1,300 10,000 | 0 (570) 570 | | 2,000 1,870 9,430 | 0 |
| 1421-6319 - Student Athletics Prof Serv 1421-6371 - Stu Ath Dues And Memberships 1421-6411 - Student Athletics Supplies 1911-6311 - Virtual Instructi - Purchased Instructional Serv | 0 | 0 0 643 | 0 850 2,011 | 0 0 1,149 | 0 2,500 5,847 0 | 0 0 2,310 56,763 | 0 529 1,908 | 434 730 0 24,266 | 434 730 0 24,266 | 434 730 0 24,266 | 434 730 0 24,266 | 434 730 0 24,266 | 2,171 7,000 12,488 180,000 | 2,700 7,000 10,000 180,000 | 529 (0) (2,488) (0) | | 2,700 7,000 11,959 180,000 | 529 (0 (529 (0 |
| 1933-6311 - Ventral institute - Purchased instructional Serv 1933-6311 - Sped Tuition Private Agencies Instruc Serv 2122-6311 - Counseling Instruc Serv 2122-6411 - Counseling Supplies | 28,522 36,804 | 4,250 0 | 4,968 11,700 | 11,623 0 | 0 | 19,874 | 25,773 28,757 | 13,998 14,548 20 | 13,998 14,548 20 | 13,998 14,548 20 | 13,998 14,548 20 | 13,998 14,548 20 | 165,000 150,000 100 | 165,000 150,000 100 | (0) 0 (0) | | 165,000 150,000 100 | 0 (0) |
| 2125-6319 - Student Information Systems Prof Serv 2134-6411 - Nursing Supplies 2139-6411 - Other Health Services Supplies | 4,710 670 0 | 4,710 119 0 | 4,710 0 0 | 4,710 0 0 | 4,710 176 0 | 4,710 172 1,160 | 4,710 58 0 | 4,710 8,061 0 | 4,710 8,061 | 4,710 8,061 0 | 4,710 8,061 0 | 4,710 8,061 | 56,520 41,500 1,160 | 56,520 41,500 0 | (0) (0) (1,160) | Fem HYG Grant | 58,520 41,500 1,160 | (O) (O) |
| 2142-6311 · Psychological Ser - Purchased Instructional S 2152-6311 · Speech/Language P - Purchased Instructiona 2152-6411 · Speech Pathology Supplies | 0 0 0 | 2,876 5,400 0 | 9,300 14,613 0 | 8,400 0 | 7,222 13,313 0 | 8,776 9,700 0 | 5,550 14,500 12,778 | 6,255 10,000 0 | 6,255 10,000 0 | 6,255 10,000 0 | 6,255 10,000 0 | 6,255 10,000 0 | 65,000 115,925 12,778 | 65,000 55,000 0 | (0) (60,925) (12,778) | | 65,000 55,000 0 | (60,925) (12,778) |
| 2162-6311 · Occupational Ther - Purchased Instructional \$ 2191-6311 · Occ Therapy Instruc Serv 3611-6319 · Welfare Activities Services Prof Serv | 0 0 0 | 7,625 0 | 10,854 0 0 | 5,951 15,412 0 | 15,354 0 0 | 10,851 15,385 156 | 5,159 7,625 58 | 2,841 7,566 (43) | 2,841 7,566 (43) | 2,841 7,566 (43) | 2,841 7,566 (43) | 2,841 7,566 (43) | 62,375 83,875 0 | 70,000 0 0 | 7,625 (83,875) (0) | Services needed with Mirriam | 62,375 83,875 0 | 0 (0 (0 |
| 3611-6391 · Welfare Activities Other Purch Serv 3611-6411 · Welfare Activities Services Supplies 3812-6319 · Afterschool Prof Serv | 0 0 0 | 0 0 21,250 | 0 1,085 750 | 150 2,508 450 | 0 669 463 | 0 0 24,955 | 0 258 10,625 | 1,568 0 19,302 | 1,568 0 19,302 | 1,568 0 19,302 | 1,568 0 19,302 | 1,568 0 19,302 | 7,988 4,519 155,000 | 10,000 0 174,400 | 2,012 (4,519) 19,400 | Moved Service to Salary; \$127,500 | 8,248 4,262 155,000 | 258 (258) (0) |
| 3812-6411 · Afterschool Supplies 3912-6319 · Parental Involvement Prof Serv 3912-6391 · Parental Involvem - Other Purchased Service 3912-6411 · Parental Involvement Supplies | 0 | 0 | 0 0 0 66 | 0 | 698 280 0 242 | 0 191 0 | 0 0 0 538 | 260 306 0 1.431 | 260 306 0 1.431 | 260 306 0 1,431 | 260 306 0 1,431 | 260 306 0 1,431 | 2,000 2,000 0 8.000 | 0 0 2,000 8,000 | (2,000) (2,000) 2,000 | | 2,000 2,000 0 8,000 | (O) (O) |
| Total Student Expense, Direct Student Expense, Food 2562-6332 · Food Service - Repairs and Maintenance | 179,904 | 146,179 | 162,602 | 75,987 | 158,941 419 | 282,529 | 206,731 | 226,289 | 226,289 | 226,289 | 226,289 | 226,289 | 2,344,320 | 1,734,120 | (610,200) |) | 2,066,986 | (277,333 |
| 2562-6334 · Food Prep Equip Rent 2562-6391 · Food Preparation Food Service 2562-6411 · Food Preparation Supplies | 0 0 (1,714) | 432 0 2,651 | 216 0 2,849 | 216 0 3,513 | 216 0 4,078 | 216 0 2,803 | 0 0 3,204 | 341 1,200 6,523 | 341 1,200 6,523 | 341 1,200 6,523 | 341 1,200 6,523 | 341 1,200 6,523 | 3,000 6,000 50,000 | 3,000 6,000 50,000 | (0) 0 (0) | | 3,000 6,000 50,000 | (O) O |
| 2562-6471 - Food Preparation Snack 2562-6491 - Food Prep Other Materials 2562-6541 - Food Preparation Equipment | 1,802 550 0 | 9,786 0 0 | 55,633 0 0 | 39,897 0 0 | 60,330 0 0 | 51,562 0 0 | 30,070 0 0 | 26,184 390 1,200 | 26,184 390 1,200 | 26,184 390 1,200 | 26,184 390 1,200 | 26,184 390 1,200 | 380,000 2,500 6,000 | 380,000 2,500 6,000 | (0) | | 380,000 2,500 6,000 | (0) (0) |
| Total Student Expense, Food Office & Business Expense 2114-6412 - Technology Supplies 2311-6315 - Board Audit | 637 0 | 13,067 | 59,415 2,180 | 43,626 10,140 (3,043) | 65,044 0 | 54,871 0 | 34,339 0 17,000 | 36,500 771 409 | 36,500 771 409 | 36,500 771 409 | 36,500 771 409 | 36,500 771 409 | 453,500 27,090 16,000 | 453,500 27,090 16,000 | (O) (O) | | 453,500 27,090 16,000 | 0 |
| 2311-6319 - Board Legal 2311-6319 - Board Prof Serv 2311-6352 - Board Liability Insurance | 464 0 15,347 | 554 0 5,636 | 664 0 410 | 1,268 0 11,380 | 282 0 170 | 923 0 85 | 1,425 0 11,465 | 2,884 300 2,101 | 2,884 300 2,101 | 2,884 300 2,101 | 2,884 300 2,101 | 2,884 300 2,101 | 20,000 1,500 55,000 | 20,000 1,500 55,000 | 0 | | 20,000 1,500 55,000 | (O) 0 |
| 2311-6411 · Board Supplies 2321-6319 · Exec Admin Prof Serv 2321-6343 · Exec Admin Travel | 0 69 0 | 0 20,508 0 | 0 41,952 0 | 0 19,258 1,290 | 0 31,935 0 | 0 204 0 | 0 28,642 0 | 500 10,086 1,742 | 500 10,086 1,742 | 500 10,086 1,742 | 500 10,086 1,742 | 500 10,086 1,742 | 2,500 193,000 10,000 | 2,500 119,000 10,000 | (0) | TOT Funded | 2,500 193,000 10,000 | (O) |
| 2321-6363 · Exec Admin Printing 2321-6371 · Exec Admin Dues And Memberships 2321-6411 · Exec Admin Supplies | 1,718 395 1,295 | 391 10,638 14,375 | 3,986 520 4,071 | 0 110 3,429 | 0 0 4,781 | 0 0 1,220 | 0 0 7,068 | 0 0 2,849 | 0 0 2,849 | 0 0 2,849 | 0 0 2,849 | 0 0 2,849 | 6,095 11,663 50,480 | 2,000 5,000 51,000 | (6,662) 520 | Admin Pringing Over Budget Admin Dues Over Budget (MCPSA | 6,095 11,663 50,480 | 0 (0) |
| 2322-6362 - Com Serv Advertising 2322-6363 - Com Serv Printing 2322-6411 - Community Services Supplies 2329-6319 - Other Exec Admin Prof Serv | 10,048 0 3,439 5,980 | 13,358 1,826 9,235 269 | 8,485 0 0 271 | 14,678 0 (966) 309 | 2,804 0 1,697 422 | 7,381 470 1,944 382 | 5,037 0 7,209 168 | 0 0 0 246 | 0 0 0 246 | 0 0 0 246 | 0 0 0 246 | 0 0 0 246 | 61,791 2,296 22,558 9,029 | 60,000 0 20,000 2,000 | (1,791) (2,296) (2,558) (7,029) | Letter of Credit Fees not in budget | 57,704 2,296 20,000 9,029 | (4,087) 0 (2,558) |
| 2331-6337 - Administrative Te - Technology-Related Repa 2331-6412 - It Admin Tech Supplies 2331-6543 - It Admin Tech Foulimment | 0 0 0 | 16,801 831 0 | 9,601 0 | 31,501 0 25,980 | 35,444 34,566 0 | 18,751 0 (19,485) | 14,122 5,850 | 14,756 0 | 14,756 0 | 14,756 0 | 14,756 0 | 14,756 0 | 200,000 41,247 6,495 | 250,000 2,500 10,000 | 50,000 (38,747) 3.505 | _ | 250,000 35,397 6,495 | 50,000 (5,850) |
| 2331-6544 · Administrative Te - Tech Software 2411-6319 · Building Admin Prof Serv 2411-6371 · Building Level Ad - Dues and Memberships | 0 0 0 | 0 600 0 | 0 0 0 | 0 0 | 0 | 0 0 0 | 0 200 0 | 900 0 400 | 900 0 400 | 900 0 400 | 900 0 400 | 900 0 400 | 4,500 800 2,000 | 4,500 0 2,000 | (800) 0 | | 4,500 600 2,000 | (200) 0 |
| 2411-8411 · Building Admin Supplies 2511-8319 · Business Office Prof Serv 2511-8363 · Bness Off Printing | 126 0 0 | 3,299 270 437 | 327 104 0 | 2,881 60 0 | 4,237 120 0 | 1,369 620 0 | 2,235 129 0 | 2,805 739 0 | 2,805 739 0 | 2,805 739 0 | 2,805 739 0 | 2,805 739 0 | 28,500 5,000 437 | 28,500 5,000 0 | 0 (0) (437) | | 28,500 5,000 437 | (O) O |
| 2511-6411 · Business Office Supplies 2511-6412 · Bness Off Tech Supplies 2511-6491 · Bness Off Other Materials 2525-6319 · Financial Accounting Services Prof Serv | 4,247 1,423 0 11,499 | 5,572 3,322 (200) 11,499 | 2,610 1,569 0 11,499 | 1,180 4,769 0 11,499 | 7,803 2,031 0 11,499 | 1,044 3,553 0 11,499 | 867 1,538 0 11,499 | 3,748 2,430 0 11,499 | 3,748 2,430 0 11,499 | 3,748 2,430 0 11,499 | 3,748 2,430 0 11,499 | 3,748 2,430 0 11,499 | 42,063 30,355 (200) 137,982 | 42,500 30,355 0 140,000 | 437 0 200 2.018 | | 42,063 30,355 (200) 137,982 | (0) (0) 0 |
| 2525-6319 * Other Fiscal Services Prof Serv 2639-6319 * Other Fiscal Services Prof Serv 2639-6316 * Data Processing And Technology | 1,301 | 1,162 0 | 1,022 688 3,430 | 1,343 0 30 | 1,128 0 7,523 | 2,133 0 60 | 971 0 4,923 | 188 1,262 875 | 188 1,262 875 | 188 1,262 875 | 188 1,262 875 | 188 1,262 875 | 10,000 7,000 20,400 | 4,200 7,000 20,400 | (5,800) (0) | Anybill Fees over Budget | 10,000 7,000 20,400 | 0 |
| Total Office & Business Expense Transportation 2551-6341 - Transportation - Contracted, Non-Disabled St | 57,349 3,755 | 131,355 | 93,389 47,050 | 137,095 30,509 | 146,440 51,051 | 32,153 41,263 | 120,348 26,303 | 61,490 30,014 | 61,490 30,014 | 61,490 30,014 | 61,490 30,014 | 61,490 30,014 | 1,025,581 350,000 | 938,045 350,000 | (87,536) | | 1,062,885 | 37,305 |
| 2551-6342 · Transportation - Contracted, Non-Disabled St 2553-6341 · Transportation - Contracted, Disabled Studen 2558-6391 · Transportation Sp Funds Purchased Services | 2,784 3,354 0 | 2,003 0 0 | 1,646 12,760 1,137 | 3,314 6,036 936 | 3,848 9,111 897 | 2,788 6,965 471 | 17,847 4,250 546 | 8,262 0 | 0 8,262 0 | 0 8,262 0 | 0 8,262 0 | 0 8,262 0 | 34,230 83,783 3,987 | 20,000 102,000 0 | (14,230) 18,217 (3,987) | Bus Cards | 20,000 99,966 3,441 | (14,230) 16,183 (546) |
| Total Transportation Total Expenses Operating Income | 9,894 1,010,423 66,380 | 2,003 1,263,429 (351,962) | 62,593 1,316,372 22,132 | 40,795 1,126,847 467,542 | 64,907 1,324,011 (279,774) | 51,487 1,356,058 33,438 | 48,946 1,218,758 57,895 | 38,275 1,239,361 31,138 | 38,275 1,239,361 31,138 | 38,275 1,239,361 31,138 | 38,275 1,239,361 31,138 | 38,275 1,239,361 31,138 | 472,000 14,812,704 171,341 | 472,000 14,256,249 115,251 | (0) (556,455 56,090 |) | 473,407 14,448,852 514,325 | 1,407 (363,852 (342,984 |
| Extraordinary Expenses Facility Improvements 4051-6541 - Building Const Equipment 4051-6543 - Building Const Tech Equipment | 0 | 0 4.576 | 0 | 0 | 4,672 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,672 4,576 | 0 | (4,672) (4,576) | Lunch Tables Pre-K Touchboard & Computer | 4,672 4,576 | 0 |
| Total Extraordinary Expenses Net Income | 0 0 66,380 | 4,576 4,576 (356,538) | 0 0 22,132 | 0 0 467,542 | 4,672 4,672 (284,446) | 0 0 33,438 | 0 0 57,895 | 0 0 31,138 | 0 0 31,138 | 0 0 31,138 | 0 0 31,138 | 0 0 31,138 | 9,248 9,248 162,093 | 0 0 115,251 | (9,248) (9,248) 46,843 | . and and to age and and | 9,248 9,248 505,077 | 0 0 (342,984) |
| Cash Flow Statement Jun Net Income | Jul 66,380 | Aug (356,538) | Sep 22,132 | Oct 467,542 | Nov (284,446) | Dec 33,438 | Jan 57,895 | Feb 31,138 | Mar 31,138 | Apr 31,138 | May 31,138 | Jun 31,138 | TOTAL 162,093 | Budget 115,251 | Variance 46,843 | Comments | Prv TOTAL D 505,077 | |
| Cash Flow Adjustments Other Operating Activities 1598 · Remove from operations 2154 · Local Taxxes Payable | 0 4,067 | 0 4,458 | 0 (8,525) | 0 4,582 | 0 4,462 | 0 (9,044) | 0 4,076 | 0 (815) | 0 (815) | 0 (815) | 0 (815) | 0 (815) | 0 | 0 | 0 (0) | | 0 | 0 |
| 2154 - Local Laxes Payable 2155 - Missouri Income Tax Payable 2158 - Group Health And Life Insurance Payable Total Other Operating Activities | 4,067 0 (2,796) 1,271 | 4,458 0 (1,824) 2,634 | (8,525) 0 6,706 (1,820) | 4,582 0 (3,650) 932 | 4,462 0 8,191 12,653 | (9,044) 0 538 (8,506) | 4,076 0 (7,022) | (815) 0 0 (815) | (815) 0 0 (815) | (815) 0 0 (815) | (815) 0 0 (815) | (815) 0 0 (815) | (0) 0 142 142 | 0 | 0 142 142 | | 7,164 7,164 | (7,022 (7,022 |
| Facilities Project Adjustments | 0 | 2,004 | 0 | 0 | 0 0 | 0 0 | 0 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 0 |
| 1599 · Add to facilities Total Facilities Project Adjustments | 0 | 0 | 0 | 0 | | | | | | | U | | | | | | | |
| 1599 - Add to facilities Total Facilities Project Adjustments Total Cash Flow Adjustments Change in Monthly Cash Income Statement Jun | 0 1,271 67,651 | 0 2,634 (353,904) | 0 (1,820) 20,313 | 932 468,473 | 12,653 (271,793) Nov | (8,506) 24,932 Dec | (2,946) 54,949 | (815) 30,323 | (815) 30,323 Mar | (815) 30,323 Apr | (815) 30,323 May | (815) 30,323 | 142 162,235 | 115,251 | 142 46,984 | | 7,164 512,241 | (7,022 (350,006 |

Balance Sheet

Momentum Academy

As of January 31, 2024

| Balance Sheet | 6/30/2023 | 1/31/2024 | 6/30/2024 |
|---|-----------|-----------|-----------|
| Assets | Last Year | Current | Year End |
| Assets | | | |
| Current Assets | | | |
| Cash | | | |
| Ending Cash | | | 3,797,701 |
| 1111 · Cash | 58,566 | 138,522 | 0 |
| 1114 · Fund Raising Account | 2,791 | 2,791 | 0 |
| 1115 · Busey | 7,284 | 7,284 | 0 |
| 1116 · 997 Tge Checking | 3,143 | 3,143 | 0 |
| 1117 · 998 Parental Involvem - Gp Fic | 2,047 | 2,047 | 0 |
| 1118 · Busey Money Market | 3,561,635 | 3,492,299 | 0 |
| Total Cash | 3,635,466 | 3,646,086 | 3,797,701 |
| Intercompany Transfers | | | |
| 1598 · Remove from operations | 0 | 0 | 0 |
| 1599 · Add to facilities | 0 | 0 | 0 |
| Total Intercompany Transfers | 0 | 0 | 0 |
| Total Current Assets | 3,635,466 | 3,646,086 | 3,797,701 |
| Total Assets | 3,635,466 | 3,646,086 | 3,797,701 |
| | | | |
| Liabilities and Equity | Last Year | Current | Year End |
| Liabilities and Equity | | | |
| Current Liabilities | | | |
| Other Current Liabilities | | | |
| 2154 · Local Taxes Payable | 0 | 4,076 | (0) |
| 2155 · Missouri Income Tax Payable | (15) | (15) | (15) |
| 2156 · Group Health And Life Insurance Paya | 6,874 | 7,016 | 7,016 |
| Total Other Current Liabilities | 6,858 | 11,076 | 7,000 |
| Total Current Liabilities | 6,858 | 11,076 | 7,000 |
| Equity | | | |
| Unrestricted Net Assets | | | |
| 3111 · Fund Balance | 3,628,608 | 3,628,608 | 3,628,608 |
| Total Unrestricted Net Assets | 3,628,608 | 3,628,608 | 3,628,608 |
| Net Income | | | |
| Net Income | 0 | 6,403 | 162,093 |
| Total Net Income | 0 | 6,403 | 162,093 |
| Total Equity | 3,628,608 | 3,635,011 | 3,790,701 |
| Total Liabilities and Equity | 3,635,466 | 3,646,086 | 3,797,701 |

Momentum Academy

July 2023 through January 2024

| Enrollment | Recent DESE Pmt | Budgeted | FWADA | Forecast | MAX | Change | Gain/(Loss) |
|--------------------------------------|-----------------|---------------|---------------|--------------|---------------|-------------|-------------|
| Start of Year Enrollment | | 780 | 642 | 642 | 642 | -138 | -18% |
| Attrition | | 3.00% | | | - | 0 | -100% |
| End of Year Enrollment | | 756 | 659 | 657 | 659 | -97 | -13% |
| Attendance % | | 90.0% | 94% | 93% | 1 | 4.0% | 4% |
| ADA | Recent DESE Pmt | Budgeted | FWADA | Forecast | MAX | Change | Gain/(Loss) |
| Regular Term ADA | | | | | | | |
| Pre-K | | 15.0 | | 15.0 | - | (15.0) | -100% |
| K-12 | 720.4 | 676.3 | 720.4 | 596.0 | 720.4 | 44.1 | 7% |
| Subtotal Regular Term | 720.4 | 691.34 | 720.4 | 611.0 | 720.4 | 29.1 | |
| Remedial ADA | | - | - | - | - | - | 0% |
| Summer ADA | 7.7 | 8.690 | 7.7 | 7.7 | 7.7 | (1.0) | -11% |
| Total ADA | 728.1 | 700.0 | 728.1 | 618.7 | 728.1 | 28.1 | 4% |
| | | | | | | | |
| Special Populations Weights | Recent DESE Pmt | Budgeted | FWADA | Forecast | MAX | Change | Gain/(Loss) |
| Free and Reduced Lunch (FRL) | | | | | | | |
| % of ADA | 77.07% | 77.07% | 77.07% | 77.07% | 77% | 0.0% | 0 |
| Count | - | 521.26 | 555.25 | 459.34 | 555.25 | 33.99 | 0 |
| Weight | 85.77 | 77.31 | 85.8 | 68.12 | 85.8 | 8.5 | 0 |
| Individualized Education Plans (IEP) | | | | | | | |
| % of ADA | | 12.12% | 11.52% | 12.93% | 12% | -0.60% | -4.94% |
| Count | 79 | 81.97 | 83.00 | 79.00 | 83.00 | 1.03 | 1.25% |
| Weight | - | - | - | - | - | - | #DIV/0! |
| Limited English Proficiency (LEP) | | | | | | | |
| % of ADA | | 11.81% | 13.46% | 9.49% | 13% | 2% | 0 |
| Count | 97 | 79.86 | 97.00 | 58.00 | 97.00 | 17 | 0 |
| Weight | 49.3 | 38.1 | 49.252 | 26.143 | 49.3 | 11.2 | 29.30% |
| Total WADA | 863.17 | 864.1 | 863.168 | 712.978 | 863.2 | (1.0) | -0.11% |
| Per Wada Payment | 12,009.55 | 11,960.00 | 12,000.00 | 11,960.00 | 12,000.00 | 40.00 | 0.33% |
| State Aid Projection | 10,210,803.22 | 10,180,087.68 | 10,202,648.26 | 8,399,306.90 | 10,202,648.26 | 22,560.57 | 0.22% |
| Prior Year Adjustment | (45,280.000) | - | (45,280.00) | | (45,280.00) | (45,280.00) | #DIV/0! |
| Net State Rev Projection | 10,165,523.22 | 10,180,087.68 | 10,157,368.26 | 8,399,306.90 | 10,157,368.26 | (22,719.43) | -0.22% |
| Classroom Trust Fund | 300,693.000 | 318,962.00 | 300,693.00 | 300,788.22 | 300,693.00 | (18,269.00) | -5.73% |
| Basic Formula | 9,864,830.22 | 9,861,125.68 | 9,856,675.26 | 8,098,518.68 | 9,856,675.26 | (4,450.43) | -0.05% |

Finance Committee Report 2/19/24

ATTENDANCE & ENROLLMENT

23-24 ENROLLMENT As part of our retention plan we are currently monitoring progress toward our disenrollment goal of less than 2 scholars per month by school based on school fit concerns.

| Campus | Leads | Pending Offers | Registration in Progress | Registration Complete | Open Seats | Current Enrollment SY23-24 (includes registration complete) | Budgeted Enrollment | % of Budgeted Enrollment Confirmed | Enrollment Goal |
|----------|-------|-------------------|-----------------------------|--------------------------|------------|--|------------------------|---|--------------------|
| TGS | | 0 | 0 | 85 | 51 | 224 | 239 | 93.72% | 248 |
| FP | | 0 | 0 | 36 | 89 | 121 | 187 | 64.71% | 210 |
| TGE | | 0 | 0 | 55 | 39 | 162 | 177 | 91.53% | 199 |
| GP | | 0 | 0 | 51 | 49 | 131 | 162 | 80.86% | 173 |
| REGIONAL | | 0 | 0 | 227 | 228 | 638 | 765 | 83.40% | 830 |

- TGE & TGS holding above 90%,
- New Enrollments 2
- 9 disenrollments Jan 23 Feb (4 relocation (inc one family of 3), 1 homeschool, 2 other, 2 unknown), down 60% prior month

As part of our retention plan we are currently monitoring and responding to progress toward our disenrollment goal of less than 2 scholars per month by school based on school fit concerns.

| | Achieved By | School, Grade | Goal | Week Ending Jan 12 | Week Ending Jan 19 | Week Ending Jan 26 | Week Ending Feb 2 | Week Ending Feb 9 | Week Ending Feb 16 |
|--|----------------|---------------|---|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|
| Leader Focus 4: Enrollment | | TGS | | 3 | 6 | 6 | 5 | 5 | 5 |
| Manager d. Assessment and the control of the contro | | FP | Cumulative "school fit" attrition year to date: Less | 10 | 10 | 10 | 10 | 10 | 10 |
| Measure 1, Attrition: Monthly scholar enrollment loss due to school fit indicators is less than or equal to 2, with the total loss due to school fit | | TGE | than 20 | 4 | 4 | 4 | 5 | 5 | 5 |
| indicators being less than 20 by school year's end. | By end | GP | | 3 | 3 | 3 | 3 | 3 | 3 |
| Measure 2, Recruitment/Retention Activities: Each school executes 100% of the planned monthly student retention activities. | of year | Combined | Cumulative is <80 students | 20 | 23 | 23 | 23 | 23 | 23 |

Finance Committee Report 2/19/24

ATTENDANCE

| | ADA - Feb 15 | Present |
|-------|---|-----------------|
| TGS | 212.15 | 92.78% |
| FP | 112.88 | 90.26% |
| TGE | 141.34 | 91.52% |
| GP | 121.34 | 90.02% |
| TOTAL | 587.73 | 91.41% |
| | +7.7 from summer school EOJan - 589.09 | EOJan - 91.447% |

FY 24-25 Enrollment Assumptions (working)

| GOAL ENROLLMENT (5% above target) | | | 760.14 | |
|-----------------------------------|--|-----|----------------|-------------------------|
| Enrollment Traci | | | | |
| Regional Enroll Goal | | 738 | | |
| | | | | |
| Re-Enroll Opportunity | | 574 | (total enrolln | nent minus 8th graders) |
| Re-Enroll Confirm | | 518 | | |
| Total New Enrollments | | | | |
| # Needed to Meet Goal | | 220 | | |
| Pending Offers (date) | | 69 | 15 are PK | |

Finance Committee Report 2/19/24

24/25 Re-ENROLLMENT

| Regional Completion | 90.94% | 518 | | |
|-------------------------------|--------|--------|--------|--------|
| | | | | |
| School - Recommitment | TGS | FP | TGE | GP |
| Overall Budget Enrollment | 225 | 153 | 165 | 104 |
| Enrollment Targets | 253 | 172 | 185 | 115 |
| Overall Recommitment Rate | 98.51% | 80.00% | 99.27% | 81.75% |
| Returning Scholars | 199 | 84 | 136 | 103 |
| Not Returning | 6 | 15 | 1 | 23 |
| Unknown - Feb 3rd No Response | 1 | 6 | 1 | 0 |

Gravois Park Transition Update

| Total UA Potential Reenroll | Returning | Not Returning | Pending | Sibling Scholar Transfers |
|-----------------------------------|---------------|------------------|---------|---------------------------------|
| 31 | 18 | 9 | 4 | 4 |
| Percent | 58.06% | 29.03% | 12.90% | |
| | | | | |
| Transfer School | # of Scholars | Percentage | | |
| TGS | 5 | 27.77% | | |
| FP | 7 (+3) | 38.88% | | |
| TGE | 6 (+1) | 33.33% | | |
| | | | | |
| | | | | |
| | TGS | FP | TGE | |
| 6th grade | 0 | 5 | -2 | |
| 7th grade | 2 | 8 | -1 | |
| 8th grade | 0 | 3 | -1 | |