

# Management Report

LEE A. TOLBERT COMMUNITY ACADEMY

For the period ended October 31, 2022

Prepared on

**December 13, 2022**

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# Monthly Financial Reports:I. Statement of Financial Position

As of October 31, 2022

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
CD 1124	2,545,944.72
Commerce Fund Acct 2439	13,425.52
Debit 1102	724.44
Federal Programs 5975	989.43
General Operating 4979	440,176.94
Liberty 1163	30,188.28
Payroll 4987	1,305.78
<b>Total Bank Accounts</b>	<b>3,032,755.11</b>
<b>Total Current Assets</b>	<b>3,032,755.11</b>
<b>Fixed Assets</b>	
Accumulated Depreciation	(1,590,587.95)
Fixed Assets	2,250,471.69
<b>Total Fixed Assets</b>	<b>659,883.74</b>
<b>TOTAL ASSETS</b>	<b>\$3,692,638.85</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	17,387.03
<b>Total Accounts Payable</b>	<b>17,387.03</b>
<b>Other Current Liabilities</b>	
Other Payroll Deductions	68,251.85
<b>Total Other Current Liabilities</b>	<b>68,251.85</b>
<b>Total Current Liabilities</b>	<b>85,638.88</b>
<b>Total Liabilities</b>	<b>85,638.88</b>
<b>Equity</b>	
Capital Projects Fund Balance	65,254.00
General Fund Balance	1,961,032.22
Opening Balance Equity	491,705.71
Teacher Fund Balance	1,215,519.73
Net Income	(126,511.69)
<b>Total Equity</b>	<b>3,606,999.97</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,692,638.85</b>

# Monthly Financial Reports:II. Statement of Activities

October 2022

	Oct 2022	Jul - Oct, 2022 (YTD)	Total
<b>INCOME</b>			
Revenue			
Federal			
CARES ESSER I	5,176.75		5,176.75
CARES ESSER II			174,651.51
Food Services Breakfast			8,219.24
MO Department of Social Services			45,328.59
Other Federal Revenue			125.00
School Food Service			17,419.38
Title I Elementary and Secondary Ed.			35,598.91
Title II (Eisenhower)			3,885.19
Title IV (Safe and Drug Free)			2,944.83
USAC Payments Medicaid			43,958.58
<b>Total Federal</b>	<b>5,176.75</b>		<b>337,307.98</b>
Local			
Admissions-Student Activities	1,665.83		1,951.82
Interest	15,710.09		15,721.23
Other			
Gifts/Donations	22.56		594.54
Miscellaneous	7,096.05		49,947.05
<b>Total Other</b>	<b>7,118.61</b>		<b>50,541.59</b>
Prop C			
General Fund	39,597.32		169,381.86
Teacher Fund	23,758.39		101,629.11
<b>Total Prop C</b>	<b>63,355.71</b>		<b>271,010.97</b>
<b>Total Local</b>	<b>87,850.24</b>		<b>339,225.61</b>
State			
Basic Formula			
General Fund	145,136.11		335,992.11
Teacher Fund	435,408.35		1,007,976.35
<b>Total Basic Formula</b>	<b>580,544.46</b>		<b>1,343,968.46</b>
Classroom Trust Fund	15,353.15		69,550.24
Transportation	45,651.00		50,381.00
<b>Total State</b>	<b>641,548.61</b>		<b>1,463,899.70</b>
<b>Total Revenue</b>	<b>734,575.60</b>		<b>2,140,433.29</b>
<b>Total Income</b>	<b>734,575.60</b>		<b>2,140,433.29</b>
<b>GROSS PROFIT</b>	<b>734,575.60</b>		<b>2,140,433.29</b>
<b>EXPENSES</b>			
Capital Project Cost			
Other Capital Outlay	14,509.00		29,018.00
Equipment-Classroom Instructional Apparatus			29,018.00

		Total
	Oct 2022	Jul - Oct, 2022 (YTD)
<b>Total Other Capital Outlay</b>	<b>14,509.00</b>	<b>58,036.00</b>
<b>Total Capital Project Cost</b>	<b>14,509.00</b>	<b>58,036.00</b>
General		
Business Services		2,500.00
Non Certificated Salaries	6,375.00	31,957.79
Purchased Services		8.97
Dues and Subscriptions	70.36	4,304.79
<b>Total Purchased Services</b>	<b>70.36</b>	<b>4,313.76</b>
<b>Total Business Services</b>	<b>6,445.36</b>	<b>38,771.55</b>
Contracted Transportation	31,954.14	47,444.16
Elementary		
Certificated Salaries		3,050.54
Fringe Benefits		
Employee Insurance	937.39	11,102.99
Other Employer Provided Benefits		1,814.19
<b>Total Fringe Benefits</b>	<b>937.39</b>	<b>12,917.18</b>
Non Certificated Salaries	56,992.08	235,395.77
Purchased Services		
Cleaning Services	1,448.86	3,938.67
Communication		
Advertising		9,575.00
Printing		1,190.00
<b>Total Communication</b>		<b>10,765.00</b>
Communication/Telephone/Postage	859.45	17,413.60
Data Processing Services		11,375.92
Dues and Memberships		125.00
Dues and Subscriptions		2,900.00
<b>Total Dues and Memberships</b>		<b>3,025.00</b>
Instructional Program Improvement Services		1,867.08
Instructional Purchased Services		2,990.00
Mileage	157.50	157.50
Other Professional/Technical Services	733.57	23,198.34
Other Purchased Service		
Meeting and Conventions	345.33	437.77
Other Expenses	41.01	2,963.64
<b>Total Other Purchased Service</b>	<b>386.34</b>	<b>3,401.41</b>
Other Purchased Services (deleted)		
Student Activity (deleted)		556.32
<b>Total Other Purchased Services (deleted)</b>		<b>556.32</b>
Pupil Services		19,062.82
Repairs and Maintenance		2,092.00
Security	7,136.00	10,592.00
Staff Development	529.58	529.58

		Total
	Oct 2022	Jul - Oct, 2022 (YTD)
Staff Services	50.00	6,465.39
Student Activity	162.00	3,851.34
Travel	106.95	106.95
<b>Total Purchased Services</b>	<b>11,570.25</b>	<b>121,388.92</b>
Supplies		1,131.53
General Supplies		2,517.36
Other Supplies and Materials	2,267.98	23,049.94
Periodicals-Resource Materials		945.00
Technology Related Supplies	14.99	3,809.96
Textbooks	1,359.19	13,172.72
<b>Total Supplies</b>	<b>3,642.16</b>	<b>44,626.51</b>
<b>Total Elementary</b>	<b>73,141.88</b>	<b>417,378.92</b>
Fiscal Services	10.98	3,106.03
Purchased Services		3,870.83
<b>Total Fiscal Services</b>	<b>10.98</b>	<b>6,976.86</b>
Middle School		
Non Certificated Salaries	9,284.84	32,559.19
Purchased Services		
Other Purchased Services	9,173.48	31,914.67
Staff Development	53.60	10,068.41
<b>Total Other Purchased Services</b>	<b>9,227.08</b>	<b>41,983.08</b>
Staff Services		354.90
Student Activity		1,595.00
<b>Total Purchased Services</b>	<b>9,227.08</b>	<b>43,932.98</b>
Supplies		
Classroom Materials	1,163.94	7,394.83
<b>Total Supplies</b>	<b>1,163.94</b>	<b>7,394.83</b>
<b>Total Middle School</b>	<b>19,675.86</b>	<b>83,887.00</b>
Other Support Services		
Non Certificated Salaries	45,103.73	185,191.55
<b>Total Other Support Services</b>	<b>45,103.73</b>	<b>185,191.55</b>
Plant Operations		611.43
Electric Service	4,314.56	12,324.16
Gas Service	129.11	4,843.31
Non Certificated Salaries	14,418.94	66,557.61
Property Services		
Equipment Rental	616.57	4,419.16
Other Property Services		3,515.00
Rent	59,101.12	234,196.48
Repairs and Maintenance		14,242.48
Security		8,954.10
Technology Repairs and Maintenance	355.00	1,604.06
Trash Removal	6,893.90	21,334.99

		Total
	Oct 2022	Jul - Oct, 2022 (YTD)
Water and Sewer	2,014.41	2,014.41
<b>Total Property Services</b>	<b>68,981.00</b>	<b>290,280.68</b>
<b>Total Plant Operations</b>	<b>87,843.61</b>	<b>374,617.19</b>
<b>Total General</b>	<b>264,175.56</b>	<b>1,154,267.23</b>
Special		
Area Director Instruction Improvement		
Non Certificated Salaries	2,144.00	31,435.77
<b>Total Area Director Instruction Improvement</b>	<b>2,144.00</b>	<b>31,435.77</b>
Contracted Transportation		
Non Certificated Salaries	2,833.34	12,683.36
Transportation Services		
Travel	164.54	164.54
<b>Total Transportation Services</b>	<b>164.54</b>	<b>164.54</b>
<b>Total Contracted Transportation</b>	<b>2,997.88</b>	<b>12,847.90</b>
Early Childhood Spec Ed Transportation	342.40	2,613.00
Elementary School		
Certificated Salaries	62,367.78	279,017.56
Payroll Clearing	(938.87)	(25,835.61)
<b>Total Certificated Salaries</b>	<b>61,428.91</b>	<b>253,181.95</b>
Fringe Benefits		
Employee Insurance	42,192.79	87,629.14
Teacher Retirement	26,998.67	85,312.44
Workmen's Comp	1,302.41	5,554.77
<b>Total Fringe Benefits</b>	<b>70,493.87</b>	<b>178,496.35</b>
Purchased Services		
Instructional Program Improvement		31,069.03
Pupil Services		11,404.69
Purchased Instructional Services		954.99
<b>Total Purchased Services</b>		<b>43,428.71</b>
<b>Total Elementary School</b>	<b>131,922.78</b>	<b>475,107.01</b>
Fiscal Services		150.00
Payroll Services	1,525.83	2,852.98
Receiving and Disbursing Funds Services	212.60	426.11
<b>Total Fiscal Services</b>	<b>1,738.43</b>	<b>3,429.09</b>
Food Preparation and Dispensing Services		
Food Services Contracted	17,423.29	83,787.11
<b>Total Food Preparation and Dispensing Services</b>	<b>17,423.29</b>	<b>83,787.11</b>
Health Psych		
Non Certificated Salaries	4,826.78	26,838.78
<b>Total Health Psych</b>	<b>4,826.78</b>	<b>26,838.78</b>
Middle School		
Certificated Salaries	41,872.74	188,812.17
Purchased Services		

		Total
	Oct 2022	Jul - Oct, 2022 (YTD)
Student Activity	330.42	330.42
<b>Total Purchased Services</b>	<b>330.42</b>	<b>330.42</b>
<b>Total Middle School</b>	<b>42,203.16</b>	<b>189,142.59</b>
Occupational Therapy		
Pupil Services		1,156.25
<b>Total Occupational Therapy</b>		<b>1,156.25</b>
Other Executive Administration Services		
Non Certificated Salaries	18,875.02	94,807.82
<b>Total Other Executive Administration Services</b>	<b>18,875.02</b>	<b>94,807.82</b>
Psychological Testing		
Other Professional/Technical Services	2,113.75	2,113.75
<b>Total Psychological Testing</b>	<b>2,113.75</b>	<b>2,113.75</b>
Special Education		5,664.00
Fringe Benefits		
Employee Insurance		41,309.30
<b>Total Fringe Benefits</b>		<b>41,309.30</b>
Payroll		
Certificate Salaries	8,385.90	33,450.45
Non-Certificated Salaries		1,234.96
<b>Total Payroll</b>	<b>8,385.90</b>	<b>34,685.41</b>
Purchased Services	3,485.60	4,305.60
Communication		375.00
Instructional Program Improvement Services		3,392.94
<b>Total Purchased Services</b>	<b>3,485.60</b>	<b>8,073.54</b>
<b>Total Special Education</b>	<b>11,871.50</b>	<b>89,732.25</b>
System Support Guidance		
Non Certificated Salaries	7,166.68	32,110.43
<b>Total System Support Guidance</b>	<b>7,166.68</b>	<b>32,110.43</b>
Tuition Spec Ed Services Private Agencies		
Purchased Services		
Professional Instructional Services		9,520.00
<b>Total Purchased Services</b>		<b>9,520.00</b>
<b>Total Tuition Spec Ed Services Private Agencies</b>		<b>9,520.00</b>
<b>Total Special</b>	<b>243,625.67</b>	<b>1,054,641.75</b>
<b>Total Expenses</b>	<b>522,310.23</b>	<b>2,266,944.98</b>
NET OPERATING INCOME	212,265.37	(126,511.69)
NET INCOME	\$212,265.37	\$ (126,511.69)



# Monthly Financial Reports:III. Statement of Cash Flows

July - October, 2022

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	(126,511.69)
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accumulated Depreciation:Classroom Instructional Apparatus	55,786.00
Accounts Payable	15,679.50
Other Payroll Deductions	68,251.85
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>139,717.35</b>
<b>Net cash provided by operating activities</b>	<b>13,205.66</b>
<b>INVESTING ACTIVITIES</b>	
Fixed Assets:Classroom Instructional Apparatus	(94,281.83)
Fixed Assets:Technology Related Hardware	(248.95)
<b>Net cash provided by investing activities</b>	<b>(94,530.78)</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>(81,325.12)</b>
Cash at beginning of period	3,114,080.23
<b>CASH AT END OF PERIOD</b>	<b>\$3,032,755.11</b>

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

October 2022

	Actual	Budget	over Budget	Total % of Budget
<b>INCOME</b>				
Revenue				
Federal				
CARES ESSER I	5,176.75		5,176.75	
CARES ESSER III		170,158.00	(170,158.00)	
Food Services Breakfast		6,530.00	(6,530.00)	
Missouri Dept of Health		5,596.00	(5,596.00)	
School Food Service		16,119.00	(16,119.00)	
Special Ed Part B Entitlement		4,389.00	(4,389.00)	
Title I Elementary and Secondary Ed.		10,282.00	(10,282.00)	
Title II (Eisenhower)		947.00	(947.00)	
Title IV (Safe and Drug Free)		838.00	(838.00)	
<b>Total Federal</b>	<b>5,176.75</b>	<b>214,859.00</b>	<b>(209,682.25)</b>	<b>2.41 %</b>
Local				
Admissions-Student Activities	1,665.83		1,665.83	
Interest	15,710.09	354.00	15,356.09	4,437.88 %
Other		15,957.00	(15,957.00)	
Gifts/Donations	22.56	10,833.00	(10,810.44)	0.21 %
Miscellaneous	7,096.05		7,096.05	
<b>Total Other</b>	<b>7,118.61</b>	<b>26,790.00</b>	<b>(19,671.39)</b>	<b>26.57 %</b>
Prop C				
General Fund	39,597.32	21,392.00	18,205.32	185.10 %
Teacher Fund	23,758.39	7,131.00	16,627.39	333.17 %
<b>Total Prop C</b>	<b>63,355.71</b>	<b>28,523.00</b>	<b>34,832.71</b>	<b>222.12 %</b>
<b>Total Local</b>	<b>87,850.24</b>	<b>55,667.00</b>	<b>32,183.24</b>	<b>157.81 %</b>
State				
Basic Formula				
General Fund	145,136.11	73,372.00	71,764.11	197.81 %
Teacher Fund	435,408.35	220,115.00	215,293.35	197.81 %

				Total
	Actual	Budget	over Budget	% of Budget
<b>Total Basic Formula</b>	<b>580,544.46</b>	<b>293,487.00</b>	<b>287,057.46</b>	<b>197.81 %</b>
Classroom Trust Fund	15,353.15	13,395.00	1,958.15	114.62 %
Transportation	45,651.00	4,712.00	40,939.00	968.82 %
<b>Total State</b>	<b>641,548.61</b>	<b>311,594.00</b>	<b>329,954.61</b>	<b>205.89 %</b>
<b>Total Revenue</b>	<b>734,575.60</b>	<b>582,120.00</b>	<b>152,455.60</b>	<b>126.19 %</b>
<b>Total Income</b>	<b>734,575.60</b>	<b>582,120.00</b>	<b>152,455.60</b>	<b>126.19 %</b>
<b>GROSS PROFIT</b>	<b>734,575.60</b>	<b>582,120.00</b>	<b>152,455.60</b>	<b>126.19 %</b>
<b>EXPENSES</b>				
Capital Project Cost				
Other Capital Outlay	14,509.00		14,509.00	
Equipment-Classroom Instructional Apparatus		20,833.00	(20,833.00)	
Technology Related Hardware		6,250.00	(6,250.00)	
Technology Software		6,250.00	(6,250.00)	
<b>Total Other Capital Outlay</b>	<b>14,509.00</b>	<b>33,333.00</b>	<b>(18,824.00)</b>	<b>43.53 %</b>
<b>Total Capital Project Cost</b>	<b>14,509.00</b>	<b>33,333.00</b>	<b>(18,824.00)</b>	<b>43.53 %</b>
General				
Business Services				
Non Certificated Salaries	6,375.00		6,375.00	
Purchased Services				
Dues and Subscriptions	70.36		70.36	
<b>Total Purchased Services</b>	<b>70.36</b>		<b>70.36</b>	
<b>Total Business Services</b>	<b>6,445.36</b>		<b>6,445.36</b>	
Contracted Transportation	31,954.14	23,210.00	8,744.14	137.67 %
Elementary				
Certificated Salaries		888.00	(888.00)	
Fringe Benefits				
Employee Insurance	937.39	22,181.00	(21,243.61)	4.23 %
Other Employer Provided Benefits		1,502.00	(1,502.00)	
Teacher Retirement		29,412.00	(29,412.00)	
Workmen's Comp		1,250.00	(1,250.00)	
<b>Total Fringe Benefits</b>	<b>937.39</b>	<b>54,345.00</b>	<b>(53,407.61)</b>	<b>1.72 %</b>

				<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>% of Budget</b>
Non Certificated Salaries	56,992.08	39,430.00	17,562.08	144.54 %
Purchased Services				
Audit Services		1,542.00	(1,542.00)	
Cleaning Services	1,448.86		1,448.86	
Communication				
Advertising		2,500.00	(2,500.00)	
Printing		500.00	(500.00)	
<b>Total Communication</b>		<b>3,000.00</b>	<b>(3,000.00)</b>	
Communication/Telephone/Postage	859.45	2,000.00	(1,140.55)	42.97 %
Data Processing Services		3,500.00	(3,500.00)	
Dues and Memberships				
Dues and Subscriptions		2,100.00	(2,100.00)	
<b>Total Dues and Memberships</b>		<b>2,100.00</b>	<b>(2,100.00)</b>	
Instructional Program Improvement Services		5,833.00	(5,833.00)	
Instructional Purchased Services		2,917.00	(2,917.00)	
Liability Insurance		4,000.00	(4,000.00)	
Mileage	157.50		157.50	
Other Professional/Technical Services	733.57	6,667.00	(5,933.43)	11.00 %
Other Purchased Service				
Meeting and Conventions	345.33		345.33	
Other Expenses	41.01		41.01	
Other Purchased Svcs		10,250.00	(10,250.00)	
<b>Total Other Purchased Service</b>	<b>386.34</b>	<b>10,250.00</b>	<b>(9,863.66)</b>	<b>3.77 %</b>
Pupil Services		1,250.00	(1,250.00)	
Security	7,136.00		7,136.00	
Staff Development	529.58		529.58	
Staff Services	50.00	250.00	(200.00)	20.00 %
Student Activity	162.00		162.00	
Travel	106.95		106.95	
<b>Total Purchased Services</b>	<b>11,570.25</b>	<b>43,309.00</b>	<b>(31,738.75)</b>	<b>26.72 %</b>
Supplies				

				Total
	Actual	Budget	over Budget	% of Budget
Other Supplies and Materials	2,267.98	5,000.00	(2,732.02)	45.36 %
Periodicals-Resource Materials		250.00	(250.00)	
Technology Related Supplies	14.99	250.00	(235.01)	6.00 %
Textbooks	1,359.19	4,250.00	(2,890.81)	31.98 %
<b>Total Supplies</b>	<b>3,642.16</b>	<b>9,750.00</b>	<b>(6,107.84)</b>	<b>37.36 %</b>
<b>Total Elementary</b>	<b>73,141.88</b>	<b>147,722.00</b>	<b>(74,580.12)</b>	<b>49.51 %</b>
Fiscal Services	10.98		10.98	
Middle School				
Non Certificated Salaries	9,284.84		9,284.84	
Purchased Services				
Other Purchased Services	9,173.48		9,173.48	
Staff Development	53.60		53.60	
<b>Total Other Purchased Services</b>	<b>9,227.08</b>		<b>9,227.08</b>	
<b>Total Purchased Services</b>	<b>9,227.08</b>		<b>9,227.08</b>	
Supplies				
Classroom Materials	1,163.94		1,163.94	
<b>Total Supplies</b>	<b>1,163.94</b>		<b>1,163.94</b>	
<b>Total Middle School</b>	<b>19,675.86</b>		<b>19,675.86</b>	
Other Support Services				
Non Certificated Salaries	45,103.73		45,103.73	
<b>Total Other Support Services</b>	<b>45,103.73</b>		<b>45,103.73</b>	
Plant Operations				
Electric Service	4,314.56	4,000.00	314.56	107.86 %
Gas Service	129.11	1,200.00	(1,070.89)	10.76 %
Non Certificated Salaries	14,418.94		14,418.94	
Property Insurance		333.00	(333.00)	
Property Services				
Cleaning Services		500.00	(500.00)	
Equipment Rental	616.57	1,000.00	(383.43)	61.66 %
Other Property Services		600.00	(600.00)	
Rent	59,101.12	58,365.00	736.12	101.26 %

	Actual	Budget	over Budget	Total % of Budget
Repairs and Maintenance		15,000.00	(15,000.00)	
Security		2,500.00	(2,500.00)	
Technology Repairs and Maintenance	355.00	567.00	(212.00)	62.61 %
Trash Removal	6,893.90	3,000.00	3,893.90	229.80 %
Water and Sewer	2,014.41		2,014.41	
<b>Total Property Services</b>	<b>68,981.00</b>	<b>81,532.00</b>	<b>(12,551.00)</b>	<b>84.61 %</b>
<b>Total Plant Operations</b>	<b>87,843.61</b>	<b>87,065.00</b>	<b>778.61</b>	<b>100.89 %</b>
<b>Total General</b>	<b>264,175.56</b>	<b>257,997.00</b>	<b>6,178.56</b>	<b>102.39 %</b>
Special				
Area Director Instruction Improvement				
Non Certificated Salaries	2,144.00		2,144.00	
<b>Total Area Director Instruction Improvement</b>	<b>2,144.00</b>		<b>2,144.00</b>	
Contracted Transportation				
Non Certificated Salaries	2,833.34		2,833.34	
Transportation Services				
Travel	164.54		164.54	
<b>Total Transportation Services</b>	<b>164.54</b>		<b>164.54</b>	
<b>Total Contracted Transportation</b>	<b>2,997.88</b>		<b>2,997.88</b>	
Early Childhood Spec Ed Transportation	342.40		342.40	
Elementary School				
Certificated Salaries	62,367.78	56,480.00	5,887.78	110.42 %
Payroll Clearing	(938.87)		(938.87)	
<b>Total Certificated Salaries</b>	<b>61,428.91</b>	<b>56,480.00</b>	<b>4,948.91</b>	<b>108.76 %</b>
Fringe Benefits				
Employee Insurance	42,192.79		42,192.79	
Teacher Retirement	26,998.67		26,998.67	
Workmen's Comp	1,302.41		1,302.41	
<b>Total Fringe Benefits</b>	<b>70,493.87</b>		<b>70,493.87</b>	
<b>Total Elementary School</b>	<b>131,922.78</b>	<b>56,480.00</b>	<b>75,442.78</b>	<b>233.57 %</b>
Fiscal Services				
Payroll Services	1,525.83		1,525.83	

	Actual	Budget	over Budget	Total % of Budget
Receiving and Disbursing Funds Services	212.60		212.60	
<b>Total Fiscal Services</b>	<b>1,738.43</b>		<b>1,738.43</b>	
Food Preparation and Dispensing Services				
Food Services Contracted	17,423.29		17,423.29	
<b>Total Food Preparation and Dispensing Services</b>	<b>17,423.29</b>		<b>17,423.29</b>	
Health Psych				
Non Certificated Salaries	4,826.78		4,826.78	
<b>Total Health Psych</b>	<b>4,826.78</b>		<b>4,826.78</b>	
Middle School				
Certificated Salaries	41,872.74	37,083.00	4,789.74	112.92 %
Purchased Services				
Student Activity	330.42		330.42	
<b>Total Purchased Services</b>	<b>330.42</b>		<b>330.42</b>	
<b>Total Middle School</b>	<b>42,203.16</b>	<b>37,083.00</b>	<b>5,120.16</b>	<b>113.81 %</b>
Other Executive Administration Services				
Non Certificated Salaries	18,875.02		18,875.02	
<b>Total Other Executive Administration Services</b>	<b>18,875.02</b>		<b>18,875.02</b>	
Psychological Testing				
Other Professional/Technical Services	2,113.75		2,113.75	
<b>Total Psychological Testing</b>	<b>2,113.75</b>		<b>2,113.75</b>	
Special Education				
Payroll				
Certificate Salaries	8,385.90	16,820.00	(8,434.10)	49.86 %
<b>Total Payroll</b>	<b>8,385.90</b>	<b>16,820.00</b>	<b>(8,434.10)</b>	<b>49.86 %</b>
Purchased Services	3,485.60		3,485.60	
<b>Total Special Education</b>	<b>11,871.50</b>	<b>16,820.00</b>	<b>(4,948.50)</b>	<b>70.58 %</b>
System Support Guidance				
Non Certificated Salaries	7,166.68		7,166.68	
<b>Total System Support Guidance</b>	<b>7,166.68</b>		<b>7,166.68</b>	
<b>Total Special</b>	<b>243,625.67</b>	<b>110,383.00</b>	<b>133,242.67</b>	<b>220.71 %</b>
<b>Total Expenses</b>	<b>522,310.23</b>	<b>401,713.00</b>	<b>120,597.23</b>	<b>130.02 %</b>

	Actual	Budget	over Budget	Total % of Budget
NET OPERATING INCOME	212,265.37	180,407.00	31,858.37	117.66 %
NET INCOME	\$212,265.37	\$180,407.00	\$31,858.37	117.66 %



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

July - October, 2022

	Actual	Budget	over Budget	Total % of Budget
<b>INCOME</b>				
Revenue				
Federal				
CARES ESSER I	5,176.75		5,176.75	
CARES ESSER II	174,651.51		174,651.51	
CARES ESSER III		680,632.00	(680,632.00)	
Food Services Breakfast	8,219.24	26,120.00	(17,900.76)	31.47 %
Missouri Dept of Health		22,384.00	(22,384.00)	
MO Department of Social Services	45,328.59		45,328.59	
Other Federal Revenue	125.00		125.00	
School Food Service	17,419.38	64,476.00	(47,056.62)	27.02 %
Special Ed Part B Entitlement		17,556.00	(17,556.00)	
Title I Elementary and Secondary Ed.	35,598.91	41,128.00	(5,529.09)	86.56 %
Title II (Eisenhower)	3,885.19	3,788.00	97.19	102.57 %
Title IV (Safe and Drug Free)	2,944.83	3,352.00	(407.17)	87.85 %
USAC Payments Medicaid	43,958.58		43,958.58	
<b>Total Federal</b>	<b>337,307.98</b>	<b>859,436.00</b>	<b>(522,128.02)</b>	<b>39.25 %</b>
Local				
Admissions-Student Activities	1,951.82		1,951.82	
Interest	15,721.23	1,416.00	14,305.23	1,110.26 %
Other		63,828.00	(63,828.00)	
Gifts/Donations	594.54	43,332.00	(42,737.46)	1.37 %
Miscellaneous	49,947.05		49,947.05	
<b>Total Other</b>	<b>50,541.59</b>	<b>107,160.00</b>	<b>(56,618.41)</b>	<b>47.16 %</b>
Prop C				
General Fund	169,381.86	85,568.00	83,813.86	197.95 %
Teacher Fund	101,629.11	28,524.00	73,105.11	356.29 %
<b>Total Prop C</b>	<b>271,010.97</b>	<b>114,092.00</b>	<b>156,918.97</b>	<b>237.54 %</b>
<b>Total Local</b>	<b>339,225.61</b>	<b>222,668.00</b>	<b>116,557.61</b>	<b>152.35 %</b>

	Actual	Budget	over Budget	Total % of Budget
State				
Basic Formula				
General Fund	335,992.11	293,488.00	42,504.11	114.48 %
Teacher Fund	1,007,976.35	880,460.00	127,516.35	114.48 %
<b>Total Basic Formula</b>	<b>1,343,968.46</b>	<b>1,173,948.00</b>	<b>170,020.46</b>	<b>114.48 %</b>
Classroom Trust Fund	69,550.24	53,580.00	15,970.24	129.81 %
Transportation	50,381.00	18,848.00	31,533.00	267.30 %
<b>Total State</b>	<b>1,463,899.70</b>	<b>1,246,376.00</b>	<b>217,523.70</b>	<b>117.45 %</b>
<b>Total Revenue</b>	<b>2,140,433.29</b>	<b>2,328,480.00</b>	<b>(188,046.71)</b>	<b>91.92 %</b>
<b>Total Income</b>	<b>2,140,433.29</b>	<b>2,328,480.00</b>	<b>(188,046.71)</b>	<b>91.92 %</b>
<b>GROSS PROFIT</b>	<b>2,140,433.29</b>	<b>2,328,480.00</b>	<b>(188,046.71)</b>	<b>91.92 %</b>
<b>EXPENSES</b>				
Capital Project Cost				
Other Capital Outlay	29,018.00		29,018.00	
Equipment-Classroom Instructional Apparatus	29,018.00	83,336.00	(54,318.00)	34.82 %
Technology Related Hardware		25,000.00	(25,000.00)	
Technology Software		25,000.00	(25,000.00)	
<b>Total Other Capital Outlay</b>	<b>58,036.00</b>	<b>133,336.00</b>	<b>(75,300.00)</b>	<b>43.53 %</b>
<b>Total Capital Project Cost</b>	<b>58,036.00</b>	<b>133,336.00</b>	<b>(75,300.00)</b>	<b>43.53 %</b>
General				
Business Services	2,500.00		2,500.00	
Non Certificated Salaries	31,957.79		31,957.79	
Purchased Services	8.97		8.97	
Dues and Subscriptions	4,304.79		4,304.79	
<b>Total Purchased Services</b>	<b>4,313.76</b>		<b>4,313.76</b>	
<b>Total Business Services</b>	<b>38,771.55</b>		<b>38,771.55</b>	
Contracted Transportation	47,444.16	92,840.00	(45,395.84)	51.10 %
Elementary				
Certificated Salaries	3,050.54	3,552.00	(501.46)	85.88 %
Fringe Benefits				
Employee Insurance	11,102.99	88,724.00	(77,621.01)	12.51 %

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
Other Employer Provided Benefits	1,814.19	6,008.00	(4,193.81)	30.20 %
Teacher Retirement		117,648.00	(117,648.00)	
Workmen's Comp		5,000.00	(5,000.00)	
<b>Total Fringe Benefits</b>	<b>12,917.18</b>	<b>217,380.00</b>	<b>(204,462.82)</b>	<b>5.94 %</b>
Non Certificated Salaries	235,395.77	157,720.00	77,675.77	149.25 %
Purchased Services				
Audit Services		6,168.00	(6,168.00)	
Cleaning Services	3,938.67		3,938.67	
Communication				
Advertising	9,575.00	10,000.00	(425.00)	95.75 %
Printing	1,190.00	2,000.00	(810.00)	59.50 %
<b>Total Communication</b>	<b>10,765.00</b>	<b>12,000.00</b>	<b>(1,235.00)</b>	<b>89.71 %</b>
Communication/Telephone/Postage	17,413.60	8,000.00	9,413.60	217.67 %
Data Processing Services	11,375.92	14,000.00	(2,624.08)	81.26 %
Dues and Memberships	125.00		125.00	
Dues and Subscriptions	2,900.00	8,400.00	(5,500.00)	34.52 %
<b>Total Dues and Memberships</b>	<b>3,025.00</b>	<b>8,400.00</b>	<b>(5,375.00)</b>	<b>36.01 %</b>
Instructional Program Improvement Services	1,867.08	23,332.00	(21,464.92)	8.00 %
Instructional Purchased Services	2,990.00	11,668.00	(8,678.00)	25.63 %
Liability Insurance		16,000.00	(16,000.00)	
Mileage	157.50		157.50	
Other Professional/Technical Services	23,198.34	26,668.00	(3,469.66)	86.99 %
Other Purchased Service				
Meeting and Conventions	437.77		437.77	
Other Expenses	2,963.64		2,963.64	
Other Purchased Svcs		41,000.00	(41,000.00)	
<b>Total Other Purchased Service</b>	<b>3,401.41</b>	<b>41,000.00</b>	<b>(37,598.59)</b>	<b>8.30 %</b>
Other Purchased Services (deleted)				
Student Activity (deleted)	556.32		556.32	
<b>Total Other Purchased Services (deleted)</b>	<b>556.32</b>		<b>556.32</b>	
Pupil Services	19,062.82	5,000.00	14,062.82	381.26 %

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
Repairs and Maintenance	2,092.00		2,092.00	
Security	10,592.00		10,592.00	
Staff Development	529.58		529.58	
Staff Services	6,465.39	1,000.00	5,465.39	646.54 %
Student Activity	3,851.34		3,851.34	
Travel	106.95		106.95	
<b>Total Purchased Services</b>	<b>121,388.92</b>	<b>173,236.00</b>	<b>(51,847.08)</b>	<b>70.07 %</b>
Supplies	1,131.53		1,131.53	
General Supplies	2,517.36		2,517.36	
Other Supplies and Materials	23,049.94	20,000.00	3,049.94	115.25 %
Periodicals-Resource Materials	945.00	1,000.00	(55.00)	94.50 %
Technology Related Supplies	3,809.96	1,000.00	2,809.96	381.00 %
Textbooks	13,172.72	17,000.00	(3,827.28)	77.49 %
<b>Total Supplies</b>	<b>44,626.51</b>	<b>39,000.00</b>	<b>5,626.51</b>	<b>114.43 %</b>
<b>Total Elementary</b>	<b>417,378.92</b>	<b>590,888.00</b>	<b>(173,509.08)</b>	<b>70.64 %</b>
Fiscal Services	3,106.03		3,106.03	
Purchased Services	3,870.83		3,870.83	
<b>Total Fiscal Services</b>	<b>6,976.86</b>		<b>6,976.86</b>	
Middle School				
Non Certificated Salaries	32,559.19		32,559.19	
Purchased Services				
Other Purchased Services	31,914.67		31,914.67	
Staff Development	10,068.41		10,068.41	
<b>Total Other Purchased Services</b>	<b>41,983.08</b>		<b>41,983.08</b>	
Staff Services	354.90		354.90	
Student Activity	1,595.00		1,595.00	
<b>Total Purchased Services</b>	<b>43,932.98</b>		<b>43,932.98</b>	
Supplies				
Classroom Materials	7,394.83		7,394.83	
<b>Total Supplies</b>	<b>7,394.83</b>		<b>7,394.83</b>	
<b>Total Middle School</b>	<b>83,887.00</b>		<b>83,887.00</b>	

	Actual	Budget	over Budget	Total % of Budget
Other Support Services				
Non Certificated Salaries	185,191.55		185,191.55	
<b>Total Other Support Services</b>	<b>185,191.55</b>		<b>185,191.55</b>	
Plant Operations	611.43		611.43	
Electric Service	12,324.16	16,000.00	(3,675.84)	77.03 %
Gas Service	4,843.31	4,800.00	43.31	100.90 %
Non Certificated Salaries	66,557.61		66,557.61	
Property Insurance		1,332.00	(1,332.00)	
Property Services				
Cleaning Services		2,000.00	(2,000.00)	
Equipment Rental	4,419.16	4,000.00	419.16	110.48 %
Other Property Services	3,515.00	2,400.00	1,115.00	146.46 %
Rent	234,196.48	233,460.00	736.48	100.32 %
Repairs and Maintenance	14,242.48	60,000.00	(45,757.52)	23.74 %
Security	8,954.10	10,000.00	(1,045.90)	89.54 %
Technology Repairs and Maintenance	1,604.06	2,268.00	(663.94)	70.73 %
Trash Removal	21,334.99	12,000.00	9,334.99	177.79 %
Water and Sewer	2,014.41		2,014.41	
<b>Total Property Services</b>	<b>290,280.68</b>	<b>326,128.00</b>	<b>(35,847.32)</b>	<b>89.01 %</b>
<b>Total Plant Operations</b>	<b>374,617.19</b>	<b>348,260.00</b>	<b>26,357.19</b>	<b>107.57 %</b>
<b>Total General</b>	<b>1,154,267.23</b>	<b>1,031,988.00</b>	<b>122,279.23</b>	<b>111.85 %</b>
Special				
Area Director Instruction Improvement				
Non Certificated Salaries	31,435.77		31,435.77	
<b>Total Area Director Instruction Improvement</b>	<b>31,435.77</b>		<b>31,435.77</b>	
Contracted Transportation				
Non Certificated Salaries	12,683.36		12,683.36	
Transportation Services				
Travel	164.54		164.54	
<b>Total Transportation Services</b>	<b>164.54</b>		<b>164.54</b>	
<b>Total Contracted Transportation</b>	<b>12,847.90</b>		<b>12,847.90</b>	

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
Early Childhood Spec Ed Transportation	2,613.00		2,613.00	
Elementary School				
Certificated Salaries	279,017.56	225,920.00	53,097.56	123.50 %
Payroll Clearing	(25,835.61)		(25,835.61)	
<b>Total Certificated Salaries</b>	<b>253,181.95</b>	<b>225,920.00</b>	<b>27,261.95</b>	<b>112.07 %</b>
Fringe Benefits				
Employee Insurance	87,629.14		87,629.14	
Teacher Retirement	85,312.44		85,312.44	
Workmen's Comp	5,554.77		5,554.77	
<b>Total Fringe Benefits</b>	<b>178,496.35</b>		<b>178,496.35</b>	
Purchased Services				
Instructional Program Improvement	31,069.03		31,069.03	
Pupil Services	11,404.69		11,404.69	
Purchased Instructional Services	954.99		954.99	
<b>Total Purchased Services</b>	<b>43,428.71</b>		<b>43,428.71</b>	
<b>Total Elementary School</b>	<b>475,107.01</b>	<b>225,920.00</b>	<b>249,187.01</b>	<b>210.30 %</b>
Fiscal Services	150.00		150.00	
Payroll Services	2,852.98		2,852.98	
Receiving and Disbursing Funds Services	426.11		426.11	
<b>Total Fiscal Services</b>	<b>3,429.09</b>		<b>3,429.09</b>	
Food Preparation and Dispensing Services				
Food Services Contracted	83,787.11		83,787.11	
<b>Total Food Preparation and Dispensing Services</b>	<b>83,787.11</b>		<b>83,787.11</b>	
Health Psych				
Non Certificated Salaries	26,838.78		26,838.78	
<b>Total Health Psych</b>	<b>26,838.78</b>		<b>26,838.78</b>	
Middle School				
Certificated Salaries	188,812.17	148,332.00	40,480.17	127.29 %
Purchased Services				
Student Activity	330.42		330.42	
<b>Total Purchased Services</b>	<b>330.42</b>		<b>330.42</b>	

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
<b>Total Middle School</b>	<b>189,142.59</b>	<b>148,332.00</b>	<b>40,810.59</b>	<b>127.51 %</b>
Occupational Therapy				
Pupil Services	1,156.25		1,156.25	
<b>Total Occupational Therapy</b>	<b>1,156.25</b>		<b>1,156.25</b>	
Other Executive Administration Services				
Non Certificated Salaries	94,807.82		94,807.82	
<b>Total Other Executive Administration Services</b>	<b>94,807.82</b>		<b>94,807.82</b>	
Psychological Testing				
Other Professional/Technical Services	2,113.75		2,113.75	
<b>Total Psychological Testing</b>	<b>2,113.75</b>		<b>2,113.75</b>	
Special Education				
Fringe Benefits				
Employee Insurance	41,309.30		41,309.30	
<b>Total Fringe Benefits</b>	<b>41,309.30</b>		<b>41,309.30</b>	
Payroll				
Certificate Salaries	33,450.45	67,280.00	(33,829.55)	49.72 %
Non-Certificated Salaries	1,234.96		1,234.96	
<b>Total Payroll</b>	<b>34,685.41</b>	<b>67,280.00</b>	<b>(32,594.59)</b>	<b>51.55 %</b>
Purchased Services				
Communication	4,305.60		4,305.60	
Instructional Program Improvement Services	375.00		375.00	
3,392.94	3,392.94		3,392.94	
<b>Total Purchased Services</b>	<b>8,073.54</b>		<b>8,073.54</b>	
<b>Total Special Education</b>	<b>89,732.25</b>	<b>67,280.00</b>	<b>22,452.25</b>	<b>133.37 %</b>
System Support Guidance				
Non Certificated Salaries	32,110.43		32,110.43	
<b>Total System Support Guidance</b>	<b>32,110.43</b>		<b>32,110.43</b>	
Tuition Spec Ed Services Private Agencies				
Purchased Services				
Professional Instructional Services	9,520.00		9,520.00	
<b>Total Purchased Services</b>	<b>9,520.00</b>		<b>9,520.00</b>	
<b>Total Tuition Spec Ed Services Private Agencies</b>	<b>9,520.00</b>		<b>9,520.00</b>	

	Actual	Budget	over Budget	Total % of Budget
<b>Total Special</b>	1,054,641.75	441,532.00	613,109.75	238.86 %
<b>Total Expenses</b>	2,266,944.98	1,606,856.00	660,088.98	141.08 %
NET OPERATING INCOME	(126,511.69)	721,624.00	(848,135.69)	(17.53 %)
NET INCOME	\$ (126,511.69)	\$721,624.00	\$ (848,135.69)	(17.53 %)