

# Management Report

LEE A. TOLBERT COMMUNITY ACADEMY

For the period ended November 30, 2022

Prepared on

January 19, 2023

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# Monthly Financial Reports:I. Statement of Financial Position

As of November 30, 2022

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
CD 1124	2,545,944.72
Commerce Fund Acct 2439	13,002.93
Debit 1102	390.46
Federal Programs 5975	989.43
General Operating 4979	536,577.15
Liberty 1163	30,192.00
<b>Total Bank Accounts</b>	<b>3,127,096.69</b>
<b>Total Current Assets</b>	<b>3,127,096.69</b>
<b>Fixed Assets</b>	
Accumulated Depreciation	(1,605,096.95)
Fixed Assets	2,258,685.69
<b>Total Fixed Assets</b>	<b>653,588.74</b>
<b>TOTAL ASSETS</b>	<b>\$3,780,685.43</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	785.11
<b>Total Accounts Payable</b>	<b>785.11</b>
<b>Other Current Liabilities</b>	
Other Payroll Deductions	44,551.13
<b>Total Other Current Liabilities</b>	<b>44,551.13</b>
<b>Total Current Liabilities</b>	<b>45,336.24</b>
<b>Total Liabilities</b>	<b>45,336.24</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	1,837.53
<b>Total Equity</b>	<b>3,735,349.19</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,780,685.43</b>

# Monthly Financial Reports:II. Statement of Activities

November 2022

		Total
	Nov 2022	Jul - Nov, 2022 (YTD)
<b>INCOME</b>		
Revenue		
Federal		
CARES ESSER I		5,176.75
CARES ESSER II		174,651.51
CARES ESSER III	255,590.95	255,590.95
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>255,590.95</b>	<b>592,898.93</b>
Local		
Admissions-Student Activities	6,588.90	8,540.72
Interest	3.72	15,724.95
Other		
Gifts/Donations		594.54
Miscellaneous		49,947.05
<b>Total Other</b>		<b>50,541.59</b>
Prop C		
General Fund	36,231.26	205,613.12
Teacher Fund	21,738.75	123,367.86
<b>Total Prop C</b>	<b>57,970.01</b>	<b>328,980.98</b>
<b>Total Local</b>	<b>64,562.63</b>	<b>403,788.24</b>
State		
Basic Formula		
General Fund	67,961.50	403,953.61
Teacher Fund	203,884.50	1,211,860.85
<b>Total Basic Formula</b>	<b>271,846.00</b>	<b>1,615,814.46</b>
Classroom Trust Fund	20,399.19	89,949.43
Transportation	11,009.00	61,390.00
<b>Total State</b>	<b>303,254.19</b>	<b>1,767,153.89</b>
<b>Total Revenue</b>	<b>623,407.77</b>	<b>2,763,841.06</b>
<b>Total Income</b>	<b>623,407.77</b>	<b>2,763,841.06</b>
<b>GROSS PROFIT</b>	<b>623,407.77</b>	<b>2,763,841.06</b>
<b>EXPENSES</b>		
Capital Project Cost		
Other Capital Outlay	14,509.00	72,545.00

		Total
	Nov 2022	Jul - Nov, 2022 (YTD)
<b>Total Capital Project Cost</b>	<b>14,509.00</b>	<b>72,545.00</b>
General		
Business Services		2,500.00
Non Certificated Salaries	3,690.46	35,648.25
Purchased Services		8.97
Dues and Subscriptions	55.00	4,359.79
<b>Total Purchased Services</b>	<b>55.00</b>	<b>4,368.76</b>
<b>Total Business Services</b>	<b>3,745.46</b>	<b>42,517.01</b>
Contracted Transportation		47,444.16
Elementary		
Certificated Salaries	3,258.70	6,309.24
Fringe Benefits		
Employee Insurance		11,102.99
Other Employer Provided Benefits		1,814.19
<b>Total Fringe Benefits</b>		<b>12,917.18</b>
Non Certificated Salaries	63,463.52	298,859.29
Purchased Services		
Cleaning Services		3,938.67
Communication		
Advertising		9,575.00
Food Services Contracted	723.77	723.77
Printing	269.00	1,459.00
<b>Total Communication</b>	<b>992.77</b>	<b>11,757.77</b>
Communication/Telephone/Postage	1,777.83	19,191.43
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
Liability Insurance	6,905.63	6,905.63
Mileage	374.96	532.46
Other Professional/Technical Services	8,361.88	31,560.22
Other Property Services	1,591.56	1,591.56
Other Purchased Service		
Meeting and Conventions		437.77
Other Expenses	1,757.15	4,720.79
Other Purchased Svcs	(1,397.18)	(1,397.18)
<b>Total Other Purchased Service</b>	<b>359.97</b>	<b>3,761.38</b>
Other Purchased Services (deleted)		
Student Activity (deleted)		556.32
<b>Total Other Purchased Services (deleted)</b>		<b>556.32</b>
Postage	105.60	105.60

		<b>Total</b>
	<b>Nov 2022</b>	<b>Jul - Nov, 2022 (YTD)</b>
Pupil Services		19,062.82
Repairs and Maintenance		2,092.00
Security		10,592.00
Staff Development	735.20	1,264.78
Staff Services		6,465.39
Student Activity		5,905.94
Travel		106.95
<b>Total Purchased Services</b>	<b>21,205.40</b>	<b>144,648.92</b>
Supplies	780.72	1,912.25
General Supplies	11.83	2,529.19
Other Supplies and Materials	2,535.08	25,585.02
Periodicals-Resource Materials		945.00
Technology Related Supplies	19.99	3,829.95
Textbooks	3,724.86	16,897.58
<b>Total Supplies</b>	<b>7,072.48</b>	<b>51,698.99</b>
<b>Total Elementary</b>	<b>95,000.10</b>	<b>514,433.62</b>
Fiscal Services	12.08	3,118.11
Purchased Services		3,870.83
<b>Total Fiscal Services</b>	<b>12.08</b>	<b>6,988.94</b>
Middle School		
Certificated Salaries	2,200.00	2,200.00
Non Certificated Salaries	9,842.69	42,401.88
Purchased Services		
Other Professional/Technical Services	4,880.00	4,880.00
Other Purchased Services		31,914.67
Staff Development	12,000.00	22,068.41
<b>Total Other Purchased Services</b>	<b>12,000.00</b>	<b>53,983.08</b>
Professional Instructional Services	25,250.00	25,250.00
Staff Services		354.90
Student Activity		1,595.00
<b>Total Purchased Services</b>	<b>42,130.00</b>	<b>86,062.98</b>
Supplies		
Classroom Materials	7.60	7,402.43
Other Supplies and Materials	4,492.07	4,492.07
<b>Total Supplies</b>	<b>4,499.67</b>	<b>11,894.50</b>
<b>Total Middle School</b>	<b>58,672.36</b>	<b>142,559.36</b>
Other Support Services		
Non Certificated Salaries	44,947.88	230,139.43
<b>Total Other Support Services</b>	<b>44,947.88</b>	<b>230,139.43</b>
Plant Operations		611.43
Electric Service	0.00	12,324.16
Gas Service		4,843.31
Non Certificated Salaries	15,613.44	82,171.05

		<b>Total</b>
	<b>Nov 2022</b>	<b>Jul - Nov, 2022 (YTD)</b>
Property Services	949.90	949.90
Equipment Rental	615.24	5,034.40
Other Property Services	397.00	3,912.00
Rent	58,365.12	292,561.60
Repairs and Maintenance		14,242.48
Security		8,954.10
Technology Repairs and Maintenance	1,330.00	2,934.06
Trash Removal		21,334.99
Water and Sewer		2,014.41
<b>Total Property Services</b>	<b>61,657.26</b>	<b>351,937.94</b>
<b>Total Plant Operations</b>	<b>77,270.70</b>	<b>451,887.89</b>
Transportation	31,954.14	31,954.14
<b>Total General</b>	<b>311,602.72</b>	<b>1,467,924.55</b>
Special		
Area Director Instruction Improvement		
Non Certificated Salaries	1,760.00	33,195.77
<b>Total Area Director Instruction Improvement</b>	<b>1,760.00</b>	<b>33,195.77</b>
Contracted Transportation		
Non Certificated Salaries	2,833.34	15,516.70
Transportation Services		
Travel		164.54
<b>Total Transportation Services</b>		<b>164.54</b>
<b>Total Contracted Transportation</b>	<b>2,833.34</b>	<b>15,681.24</b>
Early Childhood Spec Ed Transportation	1,316.00	3,929.00
Elementary School		
Certificated Salaries	68,937.78	347,955.34
Payroll Clearing	(19,465.34)	(69,001.67)
<b>Total Certificated Salaries</b>	<b>49,472.44</b>	<b>278,953.67</b>
Fringe Benefits		
Employee Insurance	35,298.03	122,927.17
Teacher Retirement		85,312.44
Workmen's Comp	(2,086.65)	3,468.12
<b>Total Fringe Benefits</b>	<b>33,211.38</b>	<b>211,707.73</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>82,683.82</b>	<b>534,090.11</b>
Executive Administration	123.34	123.34
Fiscal Services		150.00
Payroll Services	719.40	3,572.38
Receiving and Disbursing Funds Services	210.40	636.51

		Total
	Nov 2022	Jul - Nov, 2022 (YTD)
<b>Total Fiscal Services</b>	<b>929.80</b>	<b>4,358.89</b>
Food Preparation and Dispensing Services		
Food Services Contracted	9,451.78	93,238.89
<b>Total Food Preparation and Dispensing Services</b>	<b>9,451.78</b>	<b>93,238.89</b>
Health Psych		
Non Certificated Salaries	4,952.78	31,791.56
<b>Total Health Psych</b>	<b>4,952.78</b>	<b>31,791.56</b>
Middle School		
Certificated Salaries	45,492.74	234,304.91
Purchased Services		
Student Activity		330.42
<b>Total Purchased Services</b>		<b>330.42</b>
<b>Total Middle School</b>	<b>45,492.74</b>	<b>234,635.33</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	113,682.84
<b>Total Other Executive Administration Services</b>	<b>18,875.02</b>	<b>113,682.84</b>
Psychological Testing		
Other Professional/Technical Services	1,923.75	4,037.50
<b>Total Psychological Testing</b>	<b>1,923.75</b>	<b>4,037.50</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	8,493.90	41,944.35
Non-Certificated Salaries		1,234.96
<b>Total Payroll</b>	<b>8,493.90</b>	<b>43,179.31</b>
Purchased Services		4,305.60
Communication		375.00
Instructional Program Improvement Services		3,392.94
<b>Total Purchased Services</b>		<b>8,073.54</b>
<b>Total Special Education</b>	<b>8,493.90</b>	<b>98,226.15</b>
System Support Guidance		
Non Certificated Salaries	7,166.68	39,277.11
<b>Total System Support Guidance</b>	<b>7,166.68</b>	<b>39,277.11</b>
Tuition Spec Ed Services Private Agencies		
Purchased Services		
Professional Instructional Services	4,590.00	14,110.00
<b>Total Purchased Services</b>	<b>4,590.00</b>	<b>14,110.00</b>
<b>Total Tuition Spec Ed Services Private Agencies</b>	<b>4,590.00</b>	<b>14,110.00</b>



		Total
	Nov 2022	Jul - Nov, 2022 (YTD)
<b>Total Special</b>	190,592.95	1,221,533.98
<b>Total Expenses</b>	516,704.67	2,762,003.53
NET OPERATING INCOME	106,703.10	1,837.53
NET INCOME	\$106,703.10	\$1,837.53

# Monthly Financial Reports:III. Statement of Cash Flows

July - November, 2022

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	1,837.53
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accumulated Depreciation:Classroom Instructional Apparatus	70,295.00
Accounts Payable	(922.42)
Other Payroll Deductions	44,551.13
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>113,923.71</b>
<b>Net cash provided by operating activities</b>	<b>115,761.24</b>
<b>INVESTING ACTIVITIES</b>	
Fixed Assets:Classroom Instructional Apparatus	(97,296.83)
Fixed Assets:Other Capital Outlay	(5,199.00)
Fixed Assets:Technology Related Hardware	(248.95)
<b>Net cash provided by investing activities</b>	<b>(102,744.78)</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>13,016.46</b>
Cash at beginning of period	3,114,080.23
<b>CASH AT END OF PERIOD</b>	<b>\$3,127,096.69</b>

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

November 2022

	Actual	Budget	over Budget	Total % of Budget
<b>INCOME</b>				
Revenue				
Federal				
CARES ESSER III	255,590.95	170,158.00	85,432.95	150.21 %
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>255,590.95</b>	<b>214,859.00</b>	<b>40,731.95</b>	<b>118.96 %</b>
Local				
Admissions-Student Activities	6,588.90		6,588.90	
Interest	3.72	354.00	(350.28)	1.05 %
Other		15,957.00	(15,957.00)	
Gifts/Donations		10,833.00	(10,833.00)	
<b>Total Other</b>		<b>26,790.00</b>	<b>(26,790.00)</b>	
Prop C				
General Fund	36,231.26	21,392.00	14,839.26	169.37 %
Teacher Fund	21,738.75	7,131.00	14,607.75	304.85 %
<b>Total Prop C</b>	<b>57,970.01</b>	<b>28,523.00</b>	<b>29,447.01</b>	<b>203.24 %</b>
<b>Total Local</b>	<b>64,562.63</b>	<b>55,667.00</b>	<b>8,895.63</b>	<b>115.98 %</b>
State				
Basic Formula				
General Fund	67,961.50	73,372.00	(5,410.50)	92.63 %
Teacher Fund	203,884.50	220,115.00	(16,230.50)	92.63 %
<b>Total Basic Formula</b>	<b>271,846.00</b>	<b>293,487.00</b>	<b>(21,641.00)</b>	<b>92.63 %</b>
Classroom Trust Fund	20,399.19	13,395.00	7,004.19	152.29 %

				Total
	Actual	Budget	over Budget	% of Budget
Transportation	11,009.00	4,712.00	6,297.00	233.64 %
<b>Total State</b>	<b>303,254.19</b>	<b>311,594.00</b>	<b>(8,339.81)</b>	<b>97.32 %</b>
<b>Total Revenue</b>	<b>623,407.77</b>	<b>582,120.00</b>	<b>41,287.77</b>	<b>107.09 %</b>
<b>Total Income</b>	<b>623,407.77</b>	<b>582,120.00</b>	<b>41,287.77</b>	<b>107.09 %</b>
<b>GROSS PROFIT</b>	<b>623,407.77</b>	<b>582,120.00</b>	<b>41,287.77</b>	<b>107.09 %</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	3,690.46		3,690.46	
Purchased Services				
Dues and Subscriptions	55.00		55.00	
<b>Total Purchased Services</b>	<b>55.00</b>		<b>55.00</b>	
<b>Total Business Services</b>	<b>3,745.46</b>		<b>3,745.46</b>	
Contracted Transportation		23,210.00	(23,210.00)	
Elementary				
Certificated Salaries	3,258.70	888.00	2,370.70	366.97 %
Fringe Benefits				
Employee Insurance		22,181.00	(22,181.00)	
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>54,345.00</b>	<b>(54,345.00)</b>	
Non Certificated Salaries	63,463.52	39,430.00	24,033.52	160.95 %
Purchased Services				

				Total
	Actual	Budget	over Budget	% of Budget
Audit Services		1,542.00	(1,542.00)	
Communication				
Advertising		2,500.00	(2,500.00)	
Food Services Contracted	723.77		723.77	
Printing	269.00	500.00	(231.00)	53.80 %
<b>Total Communication</b>	<b>992.77</b>	<b>3,000.00</b>	<b>(2,007.23)</b>	<b>33.09 %</b>
Communication/Telephone/Postage	1,777.83	2,000.00	(222.17)	88.89 %
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	6,905.63	4,000.00	2,905.63	172.64 %
Mileage	374.96		374.96	
Other Professional/Technical Services	8,361.88	6,667.00	1,694.88	125.42 %
Other Property Services	1,591.56		1,591.56	
Other Purchased Service				
Other Expenses	1,757.15		1,757.15	
Other Purchased Svcs	(1,397.18)	10,250.00	(11,647.18)	(13.63 %)
<b>Total Other Purchased Service</b>	<b>359.97</b>	<b>10,250.00</b>	<b>(9,890.03)</b>	<b>3.51 %</b>
Postage	105.60		105.60	
Pupil Services		1,250.00	(1,250.00)	
Staff Development	735.20		735.20	
Staff Services		250.00	(250.00)	
<b>Total Purchased Services</b>	<b>21,205.40</b>	<b>43,309.00</b>	<b>(22,103.60)</b>	<b>48.96 %</b>
Supplies	780.72		780.72	
General Supplies	11.83		11.83	
Other Supplies and Materials	2,535.08	5,000.00	(2,464.92)	50.70 %
Periodicals-Resource Materials		250.00	(250.00)	
Technology Related Supplies	19.99	250.00	(230.01)	8.00 %

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
Textbooks	3,724.86	4,250.00	(525.14)	87.64 %
<b>Total Supplies</b>	<b>7,072.48</b>	<b>9,750.00</b>	<b>(2,677.52)</b>	<b>72.54 %</b>
<b>Total Elementary</b>	<b>95,000.10</b>	<b>147,722.00</b>	<b>(52,721.90)</b>	<b>64.31 %</b>
Fiscal Services	12.08		12.08	
Middle School				
Certificated Salaries	2,200.00		2,200.00	
Non Certificated Salaries	9,842.69		9,842.69	
Purchased Services				
Other Professional/Technical Services	4,880.00		4,880.00	
Other Purchased Services				
Staff Development	12,000.00		12,000.00	
<b>Total Other Purchased Services</b>	<b>12,000.00</b>		<b>12,000.00</b>	
Professional Instructional Services	25,250.00		25,250.00	
<b>Total Purchased Services</b>	<b>42,130.00</b>		<b>42,130.00</b>	
Supplies				
Classroom Materials	7.60		7.60	
Other Supplies and Materials	4,492.07		4,492.07	
<b>Total Supplies</b>	<b>4,499.67</b>		<b>4,499.67</b>	
<b>Total Middle School</b>	<b>58,672.36</b>		<b>58,672.36</b>	
Other Support Services				
Non Certificated Salaries	44,947.88		44,947.88	
<b>Total Other Support Services</b>	<b>44,947.88</b>		<b>44,947.88</b>	
Plant Operations				
Electric Service	0.00	4,000.00	(4,000.00)	0.00 %
Gas Service		1,200.00	(1,200.00)	
Non Certificated Salaries	15,613.44		15,613.44	
Property Insurance		333.00	(333.00)	
Property Services	949.90		949.90	
Cleaning Services		500.00	(500.00)	
Equipment Rental	615.24	1,000.00	(384.76)	61.52 %
Other Property Services	397.00	600.00	(203.00)	66.17 %

				Total
	Actual	Budget	over Budget	% of Budget
Rent	58,365.12	58,365.00	0.12	100.00 %
Repairs and Maintenance		15,000.00	(15,000.00)	
Security		2,500.00	(2,500.00)	
Technology Repairs and Maintenance	1,330.00	567.00	763.00	234.57 %
Trash Removal		3,000.00	(3,000.00)	
<b>Total Property Services</b>	<b>61,657.26</b>	<b>81,532.00</b>	<b>(19,874.74)</b>	<b>75.62 %</b>
<b>Total Plant Operations</b>	<b>77,270.70</b>	<b>87,065.00</b>	<b>(9,794.30)</b>	<b>88.75 %</b>
Transportation	31,954.14		31,954.14	
<b>Total General</b>	<b>311,602.72</b>	<b>257,997.00</b>	<b>53,605.72</b>	<b>120.78 %</b>
Special				
Area Director Instruction Improvement				
Non Certificated Salaries	1,760.00		1,760.00	
<b>Total Area Director Instruction Improvement</b>	<b>1,760.00</b>		<b>1,760.00</b>	
Contracted Transportation				
Non Certificated Salaries	2,833.34		2,833.34	
<b>Total Contracted Transportation</b>	<b>2,833.34</b>		<b>2,833.34</b>	
Early Childhood Spec Ed Transportation	1,316.00		1,316.00	
Elementary School				
Certificated Salaries	68,937.78	56,480.00	12,457.78	122.06 %
Payroll Clearing	(19,465.34)		(19,465.34)	
<b>Total Certificated Salaries</b>	<b>49,472.44</b>	<b>56,480.00</b>	<b>(7,007.56)</b>	<b>87.59 %</b>
Fringe Benefits				
Employee Insurance	35,298.03		35,298.03	
Workmen's Comp	(2,086.65)		(2,086.65)	
<b>Total Fringe Benefits</b>	<b>33,211.38</b>		<b>33,211.38</b>	
<b>Total Elementary School</b>	<b>82,683.82</b>	<b>56,480.00</b>	<b>26,203.82</b>	<b>146.39 %</b>
Executive Administration	123.34		123.34	
Fiscal Services				
Payroll Services	719.40		719.40	
Receiving and Disbursing Funds Services	210.40		210.40	
<b>Total Fiscal Services</b>	<b>929.80</b>		<b>929.80</b>	

	Actual	Budget	over Budget	Total % of Budget
Food Preparation and Dispensing Services				
Food Services Contracted	9,451.78		9,451.78	
<b>Total Food Preparation and Dispensing Services</b>	<b>9,451.78</b>		<b>9,451.78</b>	
Health Psych				
Non Certificated Salaries	4,952.78		4,952.78	
<b>Total Health Psych</b>	<b>4,952.78</b>		<b>4,952.78</b>	
Middle School				
Certificated Salaries	45,492.74	37,083.00	8,409.74	122.68 %
<b>Total Middle School</b>	<b>45,492.74</b>	<b>37,083.00</b>	<b>8,409.74</b>	<b>122.68 %</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	1,923.75		1,923.75	
<b>Total Psychological Testing</b>	<b>1,923.75</b>		<b>1,923.75</b>	
Special Education				
Payroll				
Certificate Salaries	8,493.90	16,820.00	(8,326.10)	50.50 %
<b>Total Payroll</b>	<b>8,493.90</b>	<b>16,820.00</b>	<b>(8,326.10)</b>	<b>50.50 %</b>
<b>Total Special Education</b>	<b>8,493.90</b>	<b>16,820.00</b>	<b>(8,326.10)</b>	<b>50.50 %</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>	
Tuition Spec Ed Services Private Agencies				
Purchased Services				
Professional Instructional Services	4,590.00		4,590.00	
<b>Total Purchased Services</b>	<b>4,590.00</b>		<b>4,590.00</b>	
<b>Total Tuition Spec Ed Services Private Agencies</b>	<b>4,590.00</b>		<b>4,590.00</b>	
<b>Total Special</b>	<b>190,592.95</b>	<b>110,383.00</b>	<b>80,209.95</b>	<b>172.67 %</b>
<b>Total Expenses</b>	<b>516,704.67</b>	<b>401,713.00</b>	<b>114,991.67</b>	<b>128.63 %</b>
<b>NET OPERATING INCOME</b>	<b>106,703.10</b>	<b>180,407.00</b>	<b>(73,703.90)</b>	<b>59.15 %</b>



	Actual	Budget	over Budget	Total % of Budget
NET INCOME	\$106,703.10	\$180,407.00	\$ (73,703.90)	59.15 %

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

July - November, 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	255,590.95	850,790.00	(595,199.05)	30.04 %
Food Services Breakfast	8,219.24	32,650.00	(24,430.76)	25.17 %
Missouri Dept of Health		27,980.00	(27,980.00)	
MO Department of Social Services	45,328.59		45,328.59	
Other Federal Revenue	125.00		125.00	
School Food Service	17,419.38	80,595.00	(63,175.62)	21.61 %
Special Ed Part B Entitlement		21,945.00	(21,945.00)	
Title I Elementary and Secondary Ed.	35,598.91	51,410.00	(15,811.09)	69.25 %
Title II (Eisenhower)	3,885.19	4,735.00	(849.81)	82.05 %
Title IV (Safe and Drug Free)	2,944.83	4,190.00	(1,245.17)	70.28 %
USAC Payments Medicaid	43,958.58		43,958.58	
<b>Total Federal</b>	<b>592,898.93</b>	<b>1,074,295.00</b>	<b>(481,396.07)</b>	<b>55.19 %</b>
Local				
Admissions-Student Activities	8,540.72		8,540.72	
Interest	15,724.95	1,770.00	13,954.95	888.42 %
Other		79,785.00	(79,785.00)	
Gifts/Donations	594.54	54,165.00	(53,570.46)	1.10 %
Miscellaneous	49,947.05		49,947.05	
<b>Total Other</b>	<b>50,541.59</b>	<b>133,950.00</b>	<b>(83,408.41)</b>	<b>37.73 %</b>
Prop C				
General Fund	205,613.12	106,960.00	98,653.12	192.23 %
Teacher Fund	123,367.86	35,655.00	87,712.86	346.00 %
<b>Total Prop C</b>	<b>328,980.98</b>	<b>142,615.00</b>	<b>186,365.98</b>	<b>230.68 %</b>
<b>Total Local</b>	<b>403,788.24</b>	<b>278,335.00</b>	<b>125,453.24</b>	<b>145.07 %</b>

	Actual	Budget	over Budget	Total % of Budget
State				
Basic Formula				
General Fund	403,953.61	366,860.00	37,093.61	110.11 %
Teacher Fund	1,211,860.85	1,100,575.00	111,285.85	110.11 %
<b>Total Basic Formula</b>	<b>1,615,814.46</b>	<b>1,467,435.00</b>	<b>148,379.46</b>	<b>110.11 %</b>
Classroom Trust Fund	89,949.43	66,975.00	22,974.43	134.30 %
Transportation	61,390.00	23,560.00	37,830.00	260.57 %
<b>Total State</b>	<b>1,767,153.89</b>	<b>1,557,970.00</b>	<b>209,183.89</b>	<b>113.43 %</b>
<b>Total Revenue</b>	<b>2,763,841.06</b>	<b>2,910,600.00</b>	<b>(146,758.94)</b>	<b>94.96 %</b>
<b>Total Income</b>	<b>2,763,841.06</b>	<b>2,910,600.00</b>	<b>(146,758.94)</b>	<b>94.96 %</b>
<b>GROSS PROFIT</b>	<b>2,763,841.06</b>	<b>2,910,600.00</b>	<b>(146,758.94)</b>	<b>94.96 %</b>
<b>EXPENSES</b>				
Capital Project Cost				
Other Capital Outlay	72,545.00		72,545.00	
Equipment-Classroom Instructional Apparatus		104,169.00	(104,169.00)	
Technology Related Hardware		31,250.00	(31,250.00)	
Technology Software		31,250.00	(31,250.00)	
<b>Total Other Capital Outlay</b>	<b>72,545.00</b>	<b>166,669.00</b>	<b>(94,124.00)</b>	<b>43.53 %</b>
<b>Total Capital Project Cost</b>	<b>72,545.00</b>	<b>166,669.00</b>	<b>(94,124.00)</b>	<b>43.53 %</b>
General				
Business Services	2,500.00		2,500.00	
Non Certificated Salaries	35,648.25		35,648.25	
Purchased Services	8.97		8.97	
Dues and Subscriptions	4,359.79		4,359.79	
<b>Total Purchased Services</b>	<b>4,368.76</b>		<b>4,368.76</b>	
<b>Total Business Services</b>	<b>42,517.01</b>		<b>42,517.01</b>	
Contracted Transportation	47,444.16	116,050.00	(68,605.84)	40.88 %
Elementary				
Certificated Salaries	6,309.24	4,440.00	1,869.24	142.10 %
Fringe Benefits				
Employee Insurance	11,102.99	110,905.00	(99,802.01)	10.01 %

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
Other Employer Provided Benefits	1,814.19	7,510.00	(5,695.81)	24.16 %
Teacher Retirement		147,060.00	(147,060.00)	
Workmen's Comp		6,250.00	(6,250.00)	
<b>Total Fringe Benefits</b>	<b>12,917.18</b>	<b>271,725.00</b>	<b>(258,807.82)</b>	<b>4.75 %</b>
Non Certificated Salaries	298,859.29	197,150.00	101,709.29	151.59 %
Purchased Services				
Audit Services		7,710.00	(7,710.00)	
Cleaning Services	3,938.67		3,938.67	
Communication				
Advertising	9,575.00	12,500.00	(2,925.00)	76.60 %
Food Services Contracted	723.77		723.77	
Printing	1,459.00	2,500.00	(1,041.00)	58.36 %
<b>Total Communication</b>	<b>11,757.77</b>	<b>15,000.00</b>	<b>(3,242.23)</b>	<b>78.39 %</b>
Communication/Telephone/Postage	19,191.43	10,000.00	9,191.43	191.91 %
Data Processing Services	11,375.92	17,500.00	(6,124.08)	65.01 %
Dues and Memberships	125.00		125.00	
Dues and Subscriptions	2,900.00	10,500.00	(7,600.00)	27.62 %
<b>Total Dues and Memberships</b>	<b>3,025.00</b>	<b>10,500.00</b>	<b>(7,475.00)</b>	<b>28.81 %</b>
Instructional Program Improvement Services	1,867.08	29,165.00	(27,297.92)	6.40 %
Instructional Purchased Services	2,990.00	14,585.00	(11,595.00)	20.50 %
Liability Insurance	6,905.63	20,000.00	(13,094.37)	34.53 %
Mileage	532.46		532.46	
Other Professional/Technical Services	31,560.22	33,335.00	(1,774.78)	94.68 %
Other Property Services	1,591.56		1,591.56	
Other Purchased Service				
Meeting and Conventions	437.77		437.77	
Other Expenses	4,720.79		4,720.79	
Other Purchased Svcs	(1,397.18)	51,250.00	(52,647.18)	(2.73 %)
<b>Total Other Purchased Service</b>	<b>3,761.38</b>	<b>51,250.00</b>	<b>(47,488.62)</b>	<b>7.34 %</b>
Other Purchased Services (deleted)				
Student Activity (deleted)	556.32		556.32	

	Actual	Budget	over Budget	Total % of Budget
<b>Total Other Purchased Services (deleted)</b>	<b>556.32</b>		<b>556.32</b>	
Postage	105.60		105.60	
Pupil Services	19,062.82	6,250.00	12,812.82	305.01 %
Repairs and Maintenance	2,092.00		2,092.00	
Security	10,592.00		10,592.00	
Staff Development	1,264.78		1,264.78	
Staff Services	6,465.39	1,250.00	5,215.39	517.23 %
Student Activity	5,905.94		5,905.94	
Travel	106.95		106.95	
<b>Total Purchased Services</b>	<b>144,648.92</b>	<b>216,545.00</b>	<b>(71,896.08)</b>	<b>66.80 %</b>
Supplies	1,912.25		1,912.25	
General Supplies	2,529.19		2,529.19	
Other Supplies and Materials	25,585.02	25,000.00	585.02	102.34 %
Periodicals-Resource Materials	945.00	1,250.00	(305.00)	75.60 %
Technology Related Supplies	3,829.95	1,250.00	2,579.95	306.40 %
Textbooks	16,897.58	21,250.00	(4,352.42)	79.52 %
<b>Total Supplies</b>	<b>51,698.99</b>	<b>48,750.00</b>	<b>2,948.99</b>	<b>106.05 %</b>
<b>Total Elementary</b>	<b>514,433.62</b>	<b>738,610.00</b>	<b>(224,176.38)</b>	<b>69.65 %</b>
Fiscal Services	3,118.11		3,118.11	
Purchased Services	3,870.83		3,870.83	
<b>Total Fiscal Services</b>	<b>6,988.94</b>		<b>6,988.94</b>	
Middle School				
Certificated Salaries	2,200.00		2,200.00	
Non Certificated Salaries	42,401.88		42,401.88	
Purchased Services				
Other Professional/Technical Services	4,880.00		4,880.00	
Other Purchased Services	31,914.67		31,914.67	
Staff Development	22,068.41		22,068.41	
<b>Total Other Purchased Services</b>	<b>53,983.08</b>		<b>53,983.08</b>	
Professional Instructional Services	25,250.00		25,250.00	
Staff Services	354.90		354.90	

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
Student Activity	1,595.00		1,595.00	
<b>Total Purchased Services</b>	<b>86,062.98</b>		<b>86,062.98</b>	
Supplies				
Classroom Materials	7,402.43		7,402.43	
Other Supplies and Materials	4,492.07		4,492.07	
<b>Total Supplies</b>	<b>11,894.50</b>		<b>11,894.50</b>	
<b>Total Middle School</b>	<b>142,559.36</b>		<b>142,559.36</b>	
Other Support Services				
Non Certificated Salaries	230,139.43		230,139.43	
<b>Total Other Support Services</b>	<b>230,139.43</b>		<b>230,139.43</b>	
Plant Operations	611.43		611.43	
Electric Service	12,324.16	20,000.00	(7,675.84)	61.62 %
Gas Service	4,843.31	6,000.00	(1,156.69)	80.72 %
Non Certificated Salaries	82,171.05		82,171.05	
Property Insurance		1,665.00	(1,665.00)	
Property Services	949.90		949.90	
Cleaning Services		2,500.00	(2,500.00)	
Equipment Rental	5,034.40	5,000.00	34.40	100.69 %
Other Property Services	3,912.00	3,000.00	912.00	130.40 %
Rent	292,561.60	291,825.00	736.60	100.25 %
Repairs and Maintenance	14,242.48	75,000.00	(60,757.52)	18.99 %
Security	8,954.10	12,500.00	(3,545.90)	71.63 %
Technology Repairs and Maintenance	2,934.06	2,835.00	99.06	103.49 %
Trash Removal	21,334.99	15,000.00	6,334.99	142.23 %
Water and Sewer	2,014.41		2,014.41	
<b>Total Property Services</b>	<b>351,937.94</b>	<b>407,660.00</b>	<b>(55,722.06)</b>	<b>86.33 %</b>
<b>Total Plant Operations</b>	<b>451,887.89</b>	<b>435,325.00</b>	<b>16,562.89</b>	<b>103.80 %</b>
Transportation	31,954.14		31,954.14	
<b>Total General</b>	<b>1,467,924.55</b>	<b>1,289,985.00</b>	<b>177,939.55</b>	<b>113.79 %</b>
Special				
Area Director Instruction Improvement				

				Total
	Actual	Budget	over Budget	% of Budget
Non Certificated Salaries	33,195.77		33,195.77	
<b>Total Area Director Instruction Improvement</b>	<b>33,195.77</b>		<b>33,195.77</b>	
Contracted Transportation				
Non Certificated Salaries	15,516.70		15,516.70	
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>15,681.24</b>		<b>15,681.24</b>	
Early Childhood Spec Ed Transportation	3,929.00		3,929.00	
Elementary School				
Certificated Salaries	347,955.34	282,400.00	65,555.34	123.21 %
Payroll Clearing	(69,001.67)		(69,001.67)	
<b>Total Certificated Salaries</b>	<b>278,953.67</b>	<b>282,400.00</b>	<b>(3,446.33)</b>	<b>98.78 %</b>
Fringe Benefits				
Employee Insurance	122,927.17		122,927.17	
Teacher Retirement	85,312.44		85,312.44	
Workmen's Comp	3,468.12		3,468.12	
<b>Total Fringe Benefits</b>	<b>211,707.73</b>		<b>211,707.73</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>534,090.11</b>	<b>282,400.00</b>	<b>251,690.11</b>	<b>189.13 %</b>
Executive Administration	123.34		123.34	
Fiscal Services	150.00		150.00	
Payroll Services	3,572.38		3,572.38	
Receiving and Disbursing Funds Services	636.51		636.51	
<b>Total Fiscal Services</b>	<b>4,358.89</b>		<b>4,358.89</b>	
Food Preparation and Dispensing Services				
Food Services Contracted	93,238.89		93,238.89	

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
<b>Total Food Preparation and Dispensing Services</b>	<b>93,238.89</b>		<b>93,238.89</b>	
Health Psych				
Non Certificated Salaries	31,791.56		31,791.56	
<b>Total Health Psych</b>	<b>31,791.56</b>		<b>31,791.56</b>	
Middle School				
Certificated Salaries	234,304.91	185,415.00	48,889.91	126.37 %
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>234,635.33</b>	<b>185,415.00</b>	<b>49,220.33</b>	<b>126.55 %</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	113,682.84		113,682.84	
<b>Total Other Executive Administration Services</b>	<b>113,682.84</b>		<b>113,682.84</b>	
Psychological Testing				
Other Professional/Technical Services	4,037.50		4,037.50	
<b>Total Psychological Testing</b>	<b>4,037.50</b>		<b>4,037.50</b>	
Special Education	5,664.00		5,664.00	
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	41,944.35	84,100.00	(42,155.65)	49.87 %
Non-Certificated Salaries	1,234.96		1,234.96	
<b>Total Payroll</b>	<b>43,179.31</b>	<b>84,100.00</b>	<b>(40,920.69)</b>	<b>51.34 %</b>
Purchased Services	4,305.60		4,305.60	
Communication	375.00		375.00	
Instructional Program Improvement Services	3,392.94		3,392.94	
<b>Total Purchased Services</b>	<b>8,073.54</b>		<b>8,073.54</b>	



	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
<b>Total Special Education</b>	<b>98,226.15</b>	<b>84,100.00</b>	<b>14,126.15</b>	<b>116.80 %</b>
System Support Guidance				
Non Certificated Salaries	39,277.11		39,277.11	
<b>Total System Support Guidance</b>	<b>39,277.11</b>		<b>39,277.11</b>	
Tuition Spec Ed Services Private Agencies				
Purchased Services				
Professional Instructional Services	14,110.00		14,110.00	
<b>Total Purchased Services</b>	<b>14,110.00</b>		<b>14,110.00</b>	
<b>Total Tuition Spec Ed Services Private Agencies</b>	<b>14,110.00</b>		<b>14,110.00</b>	
<b>Total Special</b>	<b>1,221,533.98</b>	<b>551,915.00</b>	<b>669,618.98</b>	<b>221.33 %</b>
<b>Total Expenses</b>	<b>2,762,003.53</b>	<b>2,008,569.00</b>	<b>753,434.53</b>	<b>137.51 %</b>
NET OPERATING INCOME	1,837.53	902,031.00	(900,193.47)	0.20 %
NET INCOME	\$1,837.53	\$902,031.00	\$ (900,193.47)	0.20 %