

**OFFICE OF CHIEF ACADEMIC OFFICER**  
**Summary of State Board of Education Agenda Items**  
**Consent Agenda**  
**September 28, 2023**

**MISSISSIPPI SCHOOL OF THE ARTS**

- A. Approval of monthly expenditures for the Mississippi School of the Arts

**Executive Summary**

As set forth during the 2019 Mississippi Legislative session, the Mississippi School of the Arts (MSA) operates under its own budget as a school district does. The monthly expenditures for August 2023 are attached for review and approval.

Recommendation: Approval

Back-up material attached

**Mississippi School of the Arts  
Detailed Audit/Edit Report**

Report Date: 9/7/2023 11:27:05 AM

Claim No: 2745 - 999999999

Check No: ALL

Status: Approved, Denied, Held, Open, Paid, PrePaid, Void AP Dates: ALL

Fund: ALL

Claim	Ref No	Status	Check No	Chk Date	Invoice	Inv Date	Exp Date	Exp Amount	Exp Dist	Vendor
2745	240030	V	1701	08/03/2023	LL - 23 - 001 V	8/3/2023	8/3/2023	\$5,574.22	1120-900-2834-000-339-01	LIZ LERMAN, LLC
2746	240030	V	1747	08/25/2023	LL - 23 - 001 W		8/3/2023	\$5,574.22	1120-900-2834-000-339-01	LIZ LERMAN, LLC
2747	240030	P	1702	08/03/2023	LL - 23 - 001 Take 2	8/3/2023	8/3/2023	\$5,574.22	1120-900-2834-000-339-01	LIZ LERMAN, LLC
2748	240015	P	1707	08/11/2023	772827-1249	8/8/2023	8/16/2023	\$234.09	2110-900-3100-000-641-08	MS FRUIT & VEGETABLE CO, LLC
2749	240014	P	1722	08/23/2023	772826-12831	8/2/2023	8/16/2023	\$457.85	2110-900-3100-000-641-08	MS FRUIT & VEGETABLE CO, LLC
2750	240017	P	1713	08/11/2023	043080123134266 2	8/1/2023	8/16/2023	\$416.72	2110-900-3100-000-641-08	Prairie Farms Dairy
2751	240018	P	1712	08/11/2023	8002525	8/2/2023	8/16/2023	\$80.17	2110-900-3100-000-641-08	BORDEN DAIRY COMPANY
2752	230442	P	1711	08/11/2023	230442	7/6/2023	8/16/2023	\$46.79	2110-900-3100-000-810-01	MS Department of Education
2753	240019	P	1710	08/11/2023	2121436	7/26/2023	8/16/2023	\$3,208.75	2110-900-3100-000-641-08	Merchants Foodservice
2754	230443	P	1708	08/11/2023	6339081394	7/6/2023	8/16/2023	\$250.84	2110-900-3100-000-643-08	ECOLAB INC.
2755	230435	P	1709	08/11/2023	1344744	7/3/2023	8/16/2023	\$492.61	2110-900-3100-000-643-08	JACKSON NEWELL PAPER COMPANY
2756	240026	P	1703	08/10/2023	137468	8/10/2023	8/10/2023	\$425.00	1120-900-2846-000-810-01	Central Access Corporation
2757	9220256	P	1704	08/10/2023	Fuelman 8/10/23	8/10/2023	8/10/2023	\$360.99	1120-900-2740-000-631-01	COMDATA INC.
2758	240037	P	1705	08/10/2023	47794140	8/10/2023	8/10/2023	\$2,630.00	1120-900-2620-000-430-01	Glass Doctor
2759	240038	P	1706	08/10/2023	0312	8/10/2023	8/10/2023	\$8,560.00	1120-900-5600-000-728-01	Kenneth L. Jones
2760	240039	P	1716	08/11/2023	396	8/10/2023	8/10/2023	\$54.00	1120-900-2650-000-631-01	Cracker Barrel Inc.
2761	9220257	P	1719	08/11/2023	MDES Unemploy PMT KS - 3	8/11/2023	8/11/2023	\$274.00	1120-900-2320-000-810-01	MDES TAX DEPARTMENT
2762	9220258	P	1718	08/11/2023	400002883564	8/11/2023	8/11/2023	\$2,655.72	1120-900-2610-000-412-01	ENTERGY MISSISSIPPI, LLC
2763	240012	P	1717	08/11/2023	47873	8/11/2023	8/11/2023	\$530.00	1120-900-2190-000-735-08	Dept of Finance and Admin
2764	230445	P	1714	08/11/2023	1169225	8/11/2023	8/11/2023	\$2,426.89	1120-900-2520-000-610-01	Blick Art Materials
2764	230445	P	1714	08/11/2023	1172263	8/11/2023	8/11/2023	\$19.57	1120-900-2520-000-610-01	Blick Art Materials
2765	240047	P	1720	08/11/2023	8004366990	8/11/2023	8/11/2023	\$387.60	1120-900-2810-000-415-01	Shred-It, C/O Stericycle, Inc.

**Mississippi School of the Arts  
Detailed Audit/Edit Report**

Claim	Ref No	Status	Check No	Chk Date	Invoice	Inv Date	Exp Date	Exp Amount	Exp Dist	Vendor
2766	9220259	P	1715	08/11/2023	Water & Sewer Jul 23	8/11/2023	8/11/2023	\$66.85	1120-900-2610-000-411-01	City of Brookhaven
2766	9220259	P	1715	08/11/2023	Water & Sewer Jul 23 Lamp	8/11/2023	8/11/2023	\$35.00	1120-900-2610-000-411-01	City of Brookhaven
2767	240036	P	1729	08/23/2023	8002624	8/9/2023	8/18/2023	\$62.16	2110-900-3100-000-641-08	BORDEN DAIRY COMPANY
2768	240032	P	1726	08/23/2023	698765	8/14/2023	8/18/2023	\$523.65	2110-900-3100-000-643-08	JACKSON NEWELL PAPER COMPANY
2769	240033	P	1727	08/23/2023	2138624	8/10/2023	8/18/2023	\$456.62	2110-900-3100-000-641-08	Merchants Foodservice
2770	240034	P	1724	08/23/2023	I23-18509	8/9/2023	8/18/2023	\$45.73	2110-900-3100-000-643-08	CRUMBLEY PAPER & FOODSERVICE,
2771	230433	P	1725	08/23/2023	6338712205	7/5/2023	8/18/2023	\$176.68	2110-900-3100-000-643-08	ECOLAB INC.
2771	230433	P	1725	08/23/2023	6338795870	7/5/2023	8/18/2023	\$415.60	2110-900-3100-000-643-08	ECOLAB INC.
2771	230433	P	1725	08/23/2023	6339284034	7/5/2023	8/18/2023	\$214.25	2110-900-3100-000-643-08	ECOLAB INC.
2771	230433	P	1725	08/23/2023	6339429832	7/5/2023	8/18/2023	\$117.00	2110-900-3100-000-643-08	ECOLAB INC.
2772	230436	P	1723	08/23/2023	214740378	7/7/2023	8/18/2023	\$983.84	2110-900-3100-000-643-08	B&H PHOTO
2773	240035	P	1728	08/23/2023	772827-1501	8/15/2023	8/18/2023	\$215.71	2110-900-3100-000-641-08	MS FRUIT & VEGETABLE CO, LLC
2774	240049	P	1721	08/18/2023	2165	8/16/2023	8/16/2023	\$487.40	1120-900-2640-000-430-01	LAWN CARE SOLUTIONS, LLC
2775	240050	P	1745	08/25/2023	137477	8/16/2023	8/16/2023	\$500.00	1120-900-2515-000-310-01	Central Access Corporation
2776	240051	P	1731	08/23/2023	06857180	8/16/2023	8/16/2023	\$2,006.16	1120-900-2520-000-610-01	AMERICAN SOLUTIONS FOR BUSINES
2777	240005	P	1736	08/23/2023	0002	8/17/2023	8/17/2023	\$1,000.00	1120-900-2823-000-339-01	Darian Salter
2778	240052	P	1739	08/23/2023	572075	8/17/2023	8/17/2023	\$6,500.00	1120-900-2110-000-611-01	INSTRUCTURE, INC.
2779	240053	P	1743	08/23/2023	300310	8/23/2023	8/23/2023	\$316.98	1120-900-2222-000-652-08	WT COX INFORMATION SERVICES
2780	9220260	P	1737	08/23/2023	295006028275	8/23/2023	8/23/2023	\$23,155.40	1120-900-2610-000-412-01	ENTERGY MISSISSIPPI, LLC
2781	9220261	P	1734	08/23/2023	Gas - 0053 July 23	8/23/2023	8/23/2023	\$39.60	1120-900-2610-000-413-01	CenterPoint Energy Resources
2781	9220261	P	1734	08/23/2023	Gas - 2669 July 23	8/23/2023	8/23/2023	\$19.15	1120-900-2610-000-413-01	CenterPoint Energy Resources
2781	9220261	P	1734	08/23/2023	Gas - 8436 July 23	8/23/2023	8/23/2023	\$4,493.44	1120-900-2610-000-413-01	CenterPoint Energy Resources
2782	240057	P	1741	08/23/2023	64151	8/23/2023	8/23/2023	\$720.00	1120-900-2620-000-421-01	PROFESSIONAL BUILDING SERVICES
2783	9220262	P	1732	08/23/2023	3000697621-20	8/23/2023	8/23/2023	\$179.01	1120-900-2590-000-414-01	C SPIRE BUSINESS
2784	9220263	P	1738	08/23/2023	11404	8/23/2023	8/23/2023	\$50.00	1120-900-2490-000-339-01	GLYNN GRIFFING & ASSOCIATES
2785	240058	P	1742	08/23/2023	6479886	8/23/2023	8/23/2023	\$1,253.94	1120-900-2844-000-550-01	RJ YOUNG COMPANY

**Mississippi School of the Arts  
Detailed Audit/Edit Report**

Claim	Ref No	Status	Check No	Chk Date	Invoice	Inv Date	Exp Date	Exp Amount	Exp Dist	Vendor
2786	240059	P	1730	08/23/2023	3589	8/23/2023	8/23/2023	\$1,352.00	1120-900-2660-000-337-01	AMERICAN SENTRY SECURITY SYSTE
2787	240060	P	1733	08/23/2023	HSOMSA0817202 4	8/23/2023	8/23/2023	\$350.00	1120-900-1140-000-810-08	MISSISSIPPI STATE UNIVERSITY
2788	240061	P	1735	08/23/2023	1981531	8/23/2023	8/23/2023	\$250.00	1120-900-1140-000-610-08	CONCORD THEATRICALS CORP
2788	240061	P	1735	08/23/2023	1981532	8/23/2023	8/23/2023	\$1,979.88	1120-900-1140-000-610-08	CONCORD THEATRICALS CORP
2789	240062	P	1740	08/23/2023	23-01	8/23/2023	8/23/2023	\$2,500.00	1120-900-1140-000-320-08	KINETIC ETCHINGS
2790	9220264	P	1744	08/25/2023	Credit Card July 23	8/25/2023	8/25/2023	\$5,096.75	1120-900-2810-000-610-01	UMB Bank, N.A.
2791	230413	P	1746	08/25/2023	22849565	8/25/2023	8/25/2023	\$4,833.75	1120-900-2660-000-735-01	ICOM AMERICA, INC.
					<b>Grand Total</b>			<b>\$100,630.80</b>		

**Mississippi School of the Arts  
Detailed Audit/Edit Report**

Claim No: 2745 - 999999999

Check No: ALL

Status: Approved, Denied, Held, Open, Paid, PrePaid, Void

<b>Total Expenditures By Fund</b>		
<b>Fund</b>	<b>Description</b>	<b>Claim Amount</b>
1120	District Maintenance	\$92,231.74
2110	Food Service	\$8,399.06
<b>Grand Total:</b>		<b>\$100,630.80</b>

<b>Total Expenditures By Unit</b>		
<b>Unit</b>	<b>Description</b>	<b>Claim Amount</b>
01	Central	\$86,351.67
08	High School	\$14,279.13
<b>Grand Total:</b>		<b>\$100,630.80</b>

## Budget Status Report

Report Date: 09/07/2023                      Begin Account: 000-0000-000-000-00  
 Period: 2 - 08/01/2023 - 08/31/2023      End Account: 999-9999-999-999-99  
 Fund: All

Fund	Anticipated Revenue	YTD Collected Revenue	YTD Uncollected Revenue	Anticipated Expenditures	YTD Expenditures	YTD Unexpended
1120 - District Maintenance	3,498,715.00	1,505,015.00	1,993,700.00	3,497,126.09	443,691.40	3,053,434.69
1993 - PR for closing	0.00	0.00	0.00	0.00	0.00	0.00
1994 - AP for closing	0.00	0.00	0.00	0.00	0.00	0.00
2110 - Food Service	44,300.00	0.00	44,300.00	123,725.00	8,810.31	114,914.69
2121 - Summer Feeding (USDA)	0.00	0.00	0.00	0.00	0.00	0.00
2594 - ESSER II	0.00	0.00	0.00	0.00	0.00	0.00
2598 - ESSER III (ARP)	470,000.00	0.00	470,000.00	260,000.00	0.00	260,000.00
2940 - Senate Earmark Grant (Fed)	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00
7310 - Payroll Clearing	0.00	0.00	0.00	0.00	0.00	0.00
7500 - Account Payable Clearing	0.00	0.00	0.00	0.00	0.00	0.00
	4,263,015.00	1,505,015.00	2,758,000.00	4,130,851.09	452,501.71	3,678,349.38

**Mississippi School of the Arts  
Single Fund Balance Sheet**

Report Date: 09/07/2023

Begin Account: 000-0000-000-000-00

Period: 2 - 08/01/2023 - 08/31/2023

End Account: 999-9999-999-999-99

Fund: 1120-District Maintenance ,2110-Food Service ,2121-Summer Feeding (USDA),2594-ESSER II

<b>Account</b>	<b>Balance</b>
<b>1120-District Maintenance</b>	
<b>Assets</b>	
101-0000-000-000-00	1,133,711.17
131-0000-000-000-00	0.00
<b>Assets Total:</b>	<b>1,133,711.17</b>
<b>Liabilities</b>	
401-0000-000-000-00	0.00
441-0000-000-000-00	0.00
<b>Liabilities Total:</b>	<b>0.00</b>
<b>Fund Equity</b>	
751-0000-000-000-00	72,387.57
<b>Fund Equity Total:</b>	<b>1,133,711.17</b>
<b>Fund Gain Loss:</b>	<b>1,061,323.60</b>
<b>Out of Balance:</b>	<b>0.00</b>

**Mississippi School of the Arts  
Single Fund Balance Sheet**

<b>Account</b>	<b>Balance</b>
<b>2110-Food Service</b>	
<b>Assets</b>	
101-0000-000-000-00	(8,810.31)
131-0000-000-000-00	0.00
<b>Assets Total:</b>	<b>(8,810.31)</b>
<b>Liabilities</b>	
401-0000-000-000-00	0.00
441-0000-000-000-00	0.00
<b>Liabilities Total:</b>	<b>0.00</b>
<b>Fund Equity</b>	
736-0000-000-000-00	0.00
751-0000-000-000-00	0.00
<b>Fund Equity Total:</b>	<b>(8,810.31)</b>
<b>Fund Gain Loss:</b>	<b>(8,810.31)</b>
<b>Out of Balance:</b>	<b>0.00</b>



**Mississippi School of the Arts  
Single Fund Balance Sheet**

<b>Account</b>	<b>Balance</b>
<b>2121-Summer Feeding (USDA)</b>	
<b>Assets</b>	
101-0000-000-000-00	5,052.18
131-0000-000-000-00	0.00
<b>Assets Total:</b>	<b>5,052.18</b>
<b>Liabilities</b>	
401-0000-000-000-00	0.00
441-0000-000-000-00	0.00
<b>Liabilities Total:</b>	<b>0.00</b>
<b>Fund Equity</b>	
711-0000-000-000-00	0.00
736-0000-000-000-00	5,052.18
<b>Fund Equity Total:</b>	<b>5,052.18</b>
<b>Fund Gain Loss:</b>	<b>0.00</b>
<b>Out of Balance:</b>	<b>0.00</b>

**Mississippi School of the Arts  
Single Fund Balance Sheet**

<b>Account</b>	<b>Balance</b>
<b>2594-ESSER II</b>	
<b>Assets</b>	
101-0000-000-000-00	60,417.00
131-0000-000-000-00	0.00
<b>Assets Total:</b>	<b>60,417.00</b>
<b>Liabilities</b>	
401-0000-000-000-00	0.00
441-0000-000-000-00	0.00
<b>Liabilities Total:</b>	<b>0.00</b>
<b>Fund Equity</b>	
736-0000-000-000-00	60,417.00
<b>Fund Equity Total:</b>	<b>60,417.00</b>
<b>Fund Gain Loss:</b>	<b>0.00</b>
<b>Out of Balance:</b>	<b>0.00</b>

Mississippi School of the Arts

Marathon powered by CA - MS School of Arts FY24 (nbridge)

9/7/2023 11:30:43 AM

Cash Flow

	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>Cash</b>													
Cash on Hand	77,721.87	1,331,094.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,408,816.40
<b>Total Cash</b>	77,721.87	1,331,094.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,408,816.40
<b>Actual Revenue</b>													
Ad Valorem Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Homestead Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Drivers' Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAEP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ad Valorem Reduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State	1,400,129.00	104,886.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,505,015.00
Master Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Teacher Pay Raise	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rail Car Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Heavy Truck Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Car Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E-Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TVA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06/30/24 Receivables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06/30/23 Receivables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06/30/23 Loans Repaid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Actual Revenue</b>	1,400,129.00	104,886.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,505,015.00
<b>Actual Expenditures</b>													
1120 - Payroll	75,869.19	215,611.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	291,481.03
Accounts Payable	70,887.15	86,657.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,544.67
1120 - Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06/30/23 Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to SPED-Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Alternative	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to At-Risk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Frontiers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Vocational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Educable Child	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to ROTC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Actual Expenditures</b>	146,756.34	302,269.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	449,025.70
<b>Grand Total</b>	1,331,094.53	1,133,711.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,464,805.70