

OFFICE OF CHIEF ACADEMIC OFFICER
Summary of State Board of Education Agenda Items
Consent Agenda
September 23, 2021

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 2021 are attached for review and approval.

Recommendation: Approval

Back-up material attached

**Mississippi School of the Arts
Budget Status Report**

Report Date: 09/08/2021 Begin Account: 000-0000-000-000-00
 Period: 2 - 08/01/2021 - 08/31/2021 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	2,726,918.00	1,300,959.00	1,425,959.00	2,726,980.42	300,945.42	2,426,035.00
1151 - Activity Fund	0.00	0.00	0.00	0.00	0.00	0.00
2110 - Food Service	108,000.00	0.00	108,000.00	83,000.00	11,580.48	71,419.52
2111 - Child and Adult Care Food Prog	0.00	0.00	0.00	0.00	0.00	0.00
2112 - Fruits and Vegetable	0.00	0.00	0.00	0.00	0.00	0.00
2121 - Summer Feeding (USDA)	40,000.00	0.00	40,000.00	5,000.00	0.00	5,000.00
2185 - School Lunch Equipment - ARRA	0.00	0.00	0.00	0.00	0.00	0.00
2190 - Other Child Nutrition Program Funds	0.00	0.00	0.00	0.00	0.00	0.00
2410 - EEF- Buildings and Buses	0.00	0.00	0.00	0.00	0.00	0.00
2440 - EEF - Classroom Supplies and Instructional Materia	0.00	0.00	0.00	0.00	0.00	0.00
2592 - EDLA	0.00	0.00	0.00	0.00	0.00	0.00
2593 - MSPBAA (HB1788)	0.00	0.00	0.00	0.00	0.00	0.00
2820 - Unemployment Comp Revolving Fund	0.00	0.00	0.00	0.00	0.00	0.00
3010 - Public School Building Funds	0.00	0.00	0.00	0.00	0.00	0.00
3900 - Other Capital Projects Funds	0.00	0.00	0.00	0.00	0.00	0.00
7310 - Payroll Clearing	0.00	0.00	0.00	0.00	0.00	0.00
7320 - Club Funds	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
7900 - Other Agency Funds	0.00	0.00	0.00	0.00	0.00	0.00
	2,874,918.00	1,300,959.00	1,573,959.00	2,814,980.42	312,525.90	2,502,454.52

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

Report Date: 09/08/2021 Begin Account: 000-0000-000-000-00
 Period: 2 - 08/01/2021 - 08/31/2021 End Account: 999-9999-999-999-99
 Fund: 1120-District Maintenance ,2110-Food Service ,2121-Summer Feeding (USDA),2440-EEF -
 Classroom Supplies and Instructional Materia,2592-EDLA

Account	Balance
1120-District Maintenance	
Assets	
101-0000-000-000-00	939,521.55
131-0000-000-000-00	0.00
Assets Total:	939,521.55
Liabilities	
401-0000-000-000-00	0.00
441-0000-000-000-00	0.00
Liabilities Total:	0.00
Fund Equity	
751-0000-000-000-00	(60,492.03)
Fund Equity Total:	939,521.55
Fund Gain Loss:	1,000,013.58
Out of Balance:	0.00

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

Account	Balance
2110-Food Service	
Assets	
101-0000-000-000-00	26,907.36
131-0000-000-000-00	0.00
Assets Total:	26,907.36
Liabilities	
401-0000-000-000-00	3,775.60
441-0000-000-000-00	0.00
Liabilities Total:	3,775.60
Fund Equity	
751-0000-000-000-00	34,712.24
Fund Equity Total:	23,131.76
Fund Gain Loss:	(11,580.48)
Out of Balance:	0.00

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

Account	Balance
2121-Summer Feeding (USDA)	
Assets	
101-0000-000-000-00	60,465.99
131-0000-000-000-00	0.00
Assets Total:	60,465.99
Liabilities	
401-0000-000-000-00	0.00
441-0000-000-000-00	0.00
Liabilities Total:	0.00
Fund Equity	
711-0000-000-000-00	60,465.99
Fund Equity Total:	60,465.99
Fund Gain Loss:	0.00
Out of Balance:	0.00

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

Account	Balance
2440-EEF - Classroom Supplies and Instructional Materia	
Assets	
101-0000-000-000-00	31,251.00
131-0000-000-000-00	0.00
Assets Total:	31,251.00
Liabilities	
401-0000-000-000-00	0.00
441-0000-000-000-00	0.00
Liabilities Total:	0.00
Fund Equity	
751-0000-000-000-00	31,251.00
Fund Equity Total:	31,251.00
Fund Gain Loss:	0.00
Out of Balance:	0.00

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

Account	Balance
2592-EDLA	
Assets	
101-0000-000-000-00	(47,009.34)
131-0000-000-000-00	0.00
Assets Total:	(47,009.34)
Liabilities	
401-0000-000-000-00	0.00
441-0000-000-000-00	0.00
Liabilities Total:	0.00
Fund Equity	
751-0000-000-000-00	(47,009.34)
Fund Equity Total:	(47,009.34)
Fund Gain Loss:	0.00
Out of Balance:	0.00

Mississippi School of the Arts
Cash Flow

Marathon powered by CA - MS School of Arts FY22 (nbridge)

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
Cash													
Cash on Hand	(60,492.03)	1,167,882.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107,390.41
Total Cash	(60,492.03)	1,167,882.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107,390.41
Actual Revenue													
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	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
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
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
06/30/21 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
06/30/20 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
06/30/20 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
Total Actual 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
Actual Expenditures													
1120 - Payroll	72,584.53	182,383.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254,967.66
Accounts Payable	0.00	45,977.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,977.76
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
06/30/20 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
Total Actual Expenditures	72,584.53	228,360.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,945.42
Grand Total	(133,076.56)	939,521.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	806,444.99

**Mississippi School of the Arts
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 9/9/2021**

Report Date: 9/9/2021

Claim No: 1558 To 1587

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

Claim No.	Claimant Name	Claim Amount	Fund	Description
1558	City of Brookhaven	\$784.05	1120	Water & Sewer - July 21
1559	MS FRUIT & VEGETABLE CO, LLC	\$71.40	2110	Food - Produce
1560	Crumbley Paper & Foodservice,	\$1,292.70	2110	Food - Dry Goods
1561	Crumbley Paper & Foodservice,	\$358.45	2110	Food Production Supplies
1562	Merchants Foodservice	\$1,396.48	2110	Food - Frozen
1563	BORDEN DAIRY COMPANY	\$89.90	2110	Dairy Products
1564	Cracker Barrel Inc.	\$90.40	1120	Lawnmower Fuel
1565	Shred-It, C/O Stericycle, Inc.	\$301.08	1120	Shredding Services
1566	ENTERGY MISSISSIPPI, LLC	\$17,322.40	1120	Power Bill July 21
1567	AT&T Corp	\$9.35	1120	Phone 1001-206-9505 July 21
1568	AT&T/Bellsouth Telecommunicati	\$1,185.25	1120	Phone - July 21
1569	KING'S FIRE AND SAFETY CORP	\$1,405.00	1120	Fire Extinguisher Maintenance
1570	Prairie Farms Dairy	\$95.28	2110	Dairy Products
1571	CenterPoint Energy Resources	\$5,260.38	1120	Gas - July 21
1572	MIDSOUTH ELEVATOR, LLC	\$450.00	1120	Elevator Main 1st Half
1573	PITNEY BOWES GLOBAL FIN SVS	\$505.80	1120	Copier Lease
1574	RJ YOUNG COMPANY	\$1,412.40	1120	Postage Machine - Lease
1575	Edmentum, Inc.	\$400.00	1120	High School Online
1576	HI-TEK FIRE SPRINKLERS, INC.	\$1,850.00	1120	Sprinkler Main
1577	POSITIVE PEST CONTROL CO, INC.	\$290.00	1120	Pest Control July thru Dec 21
1578	UMB Bank, N.A.	\$4,835.41	1120	Credit Card - July 21
1579	ECOLAB INC.	\$639.67	2110	Cleaning Supplies - Kitchen
1580	Merchants Foodservice	\$1,597.15	2110	Frozen Foods
1581	Crumbley Paper & Foodservice,	\$1,015.21	2110	Dry Foods - del 8/18/2021
1582	Crumbley Paper & Foodservice,	\$253.23	2110	Paper supplies
1583	BORDEN DAIRY COMPANY	\$51.35	2110	Milk
1584	Merchants Foodservice	\$3.39	2110	Commodities
1585	MS FRUIT & VEGETABLE CO, LLC	\$149.25	2110	Food - Refrig/Produce
1586	BORDEN DAIRY COMPANY	\$66.35	2110	Milk del 9/2/2021
1587	SPARKLIGHT	\$450.96	1120	Dorm Net 7/16-9/15 21
	Docket Total:	\$43,632.29		

**Mississippi School of the Arts
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 9/9/2021**

Claim No: 1558 To 1587

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

Total Expenditures By Fund

Fund	Description	Claim Amount
1120	District Maintenance	\$36,552.48
2110	Food Service	\$7,079.81
Total for Funds		\$43,632.29

Total Expenditures By Unit

Unit	Description	Claim Amount
01	Central	\$36,152.48
08	High School	\$7,479.81
Total for Units		\$43,632.29

APPROVED THIS THE _____ DAY OF _____,

PRESIDENT

SECRETARY
