

**OFFICE OF CHIEF ACADEMIC OFFICER**  
**Summary of State Board of Education Agenda Items**  
**Consent Agenda**  
**January 18, 2024**

**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 December 2023 are attached for review and approval.

Recommendation: Approval

Back-up material attached

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

Report Date: 12/31/2023 12:51:33 PM

Claim No: 3025 - 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
3025	240241	P	1955	12/15/2023	086372	11/17/2023	12/1/2023	\$950.60	1120-900-2740-000-620-01	OLE BROOK TIRE AND AUTO SERV
3026	240246	P	1948	12/01/2023	BM Travel - 10/24-11/18	12/1/2023	12/1/2023	\$545.31	1120-900-2832-000-580-01	Brianna Moore
3027	240247	P	1949	12/01/2023	JJ Travel 11/15-16/2023	12/1/2023	12/1/2023	\$380.23	1120-900-2832-000-580-01	JENNIFER JACKSON
3027	240247	P	1949	12/01/2023	JJ Travel 11/8-10/23	12/1/2023	12/1/2023	\$526.59	1120-900-2832-000-580-01	JENNIFER JACKSON
3028	240248	P	1951	12/01/2023	SH Travel 1st Meetings JX	12/1/2023	12/1/2023	\$68.15	1120-900-2320-000-580-01	Suzanne Hirsch
3029	240249	P	1950	12/01/2023	NB Travel 10/25-27/23	12/1/2023	12/1/2023	\$533.07	1120-900-2320-000-580-01	Nicholas Bridge
3030	240222	O			772827-9442	11/28/2023	12/8/2023	\$368.99	2110-900-3100-000-641-04	MS FRUIT & VEGETABLE CO, LLC
3031	9220293	P	1952	12/08/2023	Fuelman 12/4/2023	12/8/2023	12/8/2023	\$1,497.39	1120-900-2740-000-631-01	COMDATA INC.
3032	240114	P	1976	12/15/2023	ZB FY24 - 002	12/14/2023	12/14/2023	\$650.00	1120-900-1140-000-320-01	Zidia Bridges
3033	9220294	P	1960	12/15/2023	Gas - 0053 Nov 23	12/14/2023	12/14/2023	\$250.64	1120-900-2610-000-413-01	CenterPoint Energy Resources
3033	9220294	P	1960	12/15/2023	Gas - 2669 Nov 23	12/14/2023	12/14/2023	\$196.67	1120-900-2610-000-413-01	CenterPoint Energy Resources
3033	9220294	P	1960	12/15/2023	Gas - 8436 Nov 23	12/14/2023	12/14/2023	\$4,102.94	1120-900-2610-000-413-01	CenterPoint Energy Resources
3034	9220295	P	1966	12/15/2023	55007924085	12/14/2023	12/14/2023	\$1,860.51	1120-900-2610-000-412-01	ENTERGY MISSISSIPPI, LLC
3035	240005	P	1964	12/15/2023	0006	12/14/2023	12/14/2023	\$1,000.00	1120-900-2823-000-339-01	DARIAN SALTER
3036	240255	P	1972	12/15/2023	SH Travel 12/4-5/23	12/14/2023	12/14/2023	\$337.96	1120-900-2320-000-580-01	Suzanne Hirsch
3037	9220296	P	1959	12/15/2023	Credit Card Nov 23	12/14/2023	12/14/2023	\$3,305.26	1120-900-2810-000-610-01	UMB Bank, N.A.
3038	240256	P	1963	12/15/2023	CW Travel - 12/7/23	12/14/2023	12/14/2023	\$111.61	1120-900-2320-000-580-01	CRISTI WOLFE
3039	240257	P	1974	12/15/2023	10375	12/14/2023	12/14/2023	\$196.50	1120-900-2620-000-430-01	TOTAL MECHANICAL REPAIR SVS
3040	240258	P	1965	12/15/2023	152000308080	12/14/2023	12/14/2023	\$961.01	1120-900-2832-000-440-01	EAN SERVICES, LLC
3040	240258	P	1965	12/15/2023	152000310093	12/14/2023	12/14/2023	\$338.70	1120-900-2832-000-440-01	EAN SERVICES, LLC
3041	240059	P	1956	12/15/2023	3837	12/14/2023	12/14/2023	\$2,496.00	1120-900-2660-000-337-01	AMERICAN SENTRY SECURITY SYSTE

**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
3041	240059	P	1956	12/15/2023	3854	12/14/2023	12/14/2023	\$3,494.40	1120-900-2660-000-337-01	AMERICAN SENTRY SECURITY SYSTE
3041	240059	P	1956	12/15/2023	3872	12/14/2023	12/14/2023	\$2,537.60	1120-900-2660-000-337-01	AMERICAN SENTRY SECURITY SYSTE
3042	9220297	P	1971	12/15/2023	Internet 11/16-12/15 23 L	12/15/2023	12/14/2023	\$68.29	1120-900-2590-000-415-01	SPARKLIGHT
3043	240010	P	1969	12/15/2023	0823-001122660	12/15/2023	12/14/2023	\$548.58	1120-900-2610-000-415-01	REPUBLIC SERVICES, INC.
3044	240259	P	1975	12/15/2023	24262`	12/15/2023	12/14/2023	\$1,000.00	1120-900-1140-000-320-04	University of Mississippi
3045	9220298	P	1958	12/15/2023	3000697621-23	12/15/2023	12/14/2023	\$180.24	1120-900-2590-000-414-01	C SPIRE BUSINESS
3046	240260	P	1973	12/15/2023	M-219077	12/15/2023	12/14/2023	\$135.18	1120-900-1930-000-810-04	THE NATIONAL BETA CLUB
3047	9220299	P	1961	12/15/2023	Water & Sewer Nov 23	12/15/2023	12/14/2023	\$331.50	1120-900-2610-000-411-01	City of Brookhaven
3047	9220299	P	1961	12/15/2023	Water & Sewer Nov 23 Lamp	12/15/2023	12/14/2023	\$37.00	1120-900-2610-000-411-01	City of Brookhaven
3048	9220300	P	1957	12/15/2023	4116744809	12/15/2023	12/14/2023	\$526.30	1120-900-2590-000-414-01	AT&T CORP
3049	240261	P	1962	12/15/2023	430	12/15/2023	12/14/2023	\$89.38	1120-900-2650-000-631-01	Cracker Barrel Inc.
3050	240262	P	1967	12/15/2023	3318356769	12/15/2023	12/14/2023	\$475.77	1120-900-2530-000-530-01	PITNEY BOWES GLOBAL FIN SVS
3051	240025	P	1968	12/15/2023	732872	12/15/2023	12/14/2023	\$580.00	1120-900-2610-000-415-01	POSITIVE PEST CONTROL CO, INC.
3052	240059	P	1956	12/15/2023	3907	12/15/2023	12/14/2023	\$3,494.40	1120-900-2660-000-337-01	AMERICAN SENTRY SECURITY SYSTE
3052	240059	P	1956	12/15/2023	3927	12/15/2023	12/14/2023	\$2,496.00	1120-900-2660-000-337-01	AMERICAN SENTRY SECURITY SYSTE
3053	240263	P	1970	12/15/2023	14440	12/15/2023	12/14/2023	\$125.00	1120-900-2620-000-431-01	ROSS JACKSON PLUMBING, INC.
3053	240263	P	1970	12/15/2023	14583	12/15/2023	12/14/2023	\$340.99	1120-900-2620-000-431-01	ROSS JACKSON PLUMBING, INC.
3054	240016	O			3198920	12/1/2023	12/21/2023	\$2,038.00	2110-900-3100-000-434-08	Hotel & Restaurant Supply
3055	240250	O			346610	12/4/2023	12/21/2023	\$163.00	2110-900-3100-000-641-04	ROBERTSON PRODUCE OF MS, LLC
3056	240253	O			2296337	12/7/2023	12/21/2023	\$2,040.35	2110-900-3100-000-641-04	Merchants Foodservice
3057	240252	O			123-35030	12/5/2023	12/21/2023	\$1,221.87	2110-900-3100-000-641-04	CRUMBLEY PAPER & FOODSERVICE,
3058	240251	O			123-35031	12/5/2023	12/21/2023	\$474.25	2110-900-3100-000-643-04	CRUMBLEY PAPER & FOODSERVICE,
3059	9220301	P	1978	12/20/2023	265006434514	12/20/2023	12/20/2023	\$14,846.90	1120-900-2610-000-412-01	ENTERGY MISSISSIPPI, LLC
3060	240114	P	1980	12/20/2023	ZB FY 24 - 004	12/20/2023	12/20/2023	\$100.00	1120-900-1140-000-320-01	Zidia Bridges
3061	240265	P	1979	12/20/2023	FJ Security - 002	12/20/2023	12/20/2023	\$250.00	1120-900-2660-000-337-01	Franchesca Jackson
3062	240254	P	1977	12/20/2023	26391	12/20/2023	12/20/2023	\$275.00	1120-900-2320-000-810-01	Character EducationPartnership

**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
3063	240107	P	1981	12/21/2023	240646		12/21/2023	\$1,911.00	1120-900-1920-000-619-08	DANCE FANTASY
3065	240264	O			8702009	12/15/2023	1/12/2024	\$64.71	2110-900-3100-000-641-04	BORDEN DAIRY COMPANY
					<b>Grand Total</b>			<b>\$60,523.84</b>		

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

Claim No: 3025 - 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	\$54,152.67
2110	Food Service	\$6,371.17
<b>Grand Total:</b>		<b>\$60,523.84</b>

<b>Total Expenditures By Unit</b>		
<b>Unit</b>	<b>Description</b>	<b>Claim Amount</b>
01	Central	\$51,106.49
04	High School	\$5,468.35
08	do not use	\$3,949.00
<b>Grand Total:</b>		<b>\$60,523.84</b>

### Budget Status Report

Report Date: 12/31/2023                      Begin Account: 000-0000-000-000-00

Period: 6 - 12/01/2023 - 12/31/2023      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	1,685,557.00	1,813,158.00	3,497,126.09	1,794,945.28	1,702,180.81
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
2100 -	0.00	0.00	0.00	0.00	2,594.74	(2,594.74)
2110 - Food Service	44,300.00	14,012.07	30,287.93	123,725.00	63,738.21	59,986.79
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	(72,257.34)	542,257.34	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	1,627,311.73	2,635,703.27	4,130,851.09	1,861,278.23	2,269,572.86

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

Report Date: 12/31/2023                      Begin Account: 000-0000-000-000-00  
 Period: 6 - 12/01/2023 - 12/31/2023      End Account: 999-9999-999-999-99  
 Fund: 1120-District Maintenance ,2110-Food Service ,2598-ESSER III (ARP)

Account	Balance
<b>1120-District Maintenance</b>	
<b>Assets</b>	
101-0000-000-000-00	(107,921.83)
122-0000-000-000-00	0.00
131-0000-000-000-00	0.00
<b>Assets Total:</b>	<b>(107,921.83)</b>
<b>Liabilities</b>	
401-0000-000-000-00	0.00
431-0000-000-000-00	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	1,466.45
<b>Fund Equity Total:</b>	<b>(107,921.83)</b>
<b>Fund Gain Loss:</b>	<b>(109,388.28)</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	(39,618.56)
123-0000-000-000-00	0.00
131-0000-000-000-00	0.00
<b>Assets Total:</b>	<b>(39,618.56)</b>
<b>Liabilities</b>	
401-0000-000-000-00	10,107.58
441-0000-000-000-00	0.00
<b>Liabilities Total:</b>	<b>10,107.58</b>
<b>Fund Equity</b>	
736-0000-000-000-00	(31,303.13)
751-0000-000-000-00	31,303.13
<b>Fund Equity Total:</b>	<b>(49,726.14)</b>
<b>Fund Gain Loss:</b>	<b>(49,726.14)</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>2598-ESSER III (ARP)</b>	
<b>Assets</b>	
101-0000-000-000-00	(72,257.34)
123-0000-000-000-00	0.00
131-0000-000-000-00	0.00
<b>Assets Total:</b>	<b>(72,257.34)</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
<b>Fund Equity Total:</b>	<b>(72,257.34)</b>
<b>Fund Gain Loss:</b>	<b>(72,257.34)</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)						12/31/2023 12:55:34 PM					
Cash Flow	July	August	September	October	November	December	January	February	March	April	May	June	Total
Cash													
Cash on Hand	23,748.77	1,270,832.72	1,033,866.36	770,722.10	469,723.96	107,507.23	0.00	0.00	0.00	0.00	0.00	0.00	3,676,401.14
<b>Total Cash</b>	<b>23,748.77</b>	<b>1,270,832.72</b>	<b>1,033,866.36</b>	<b>770,722.10</b>	<b>469,723.96</b>	<b>107,507.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,676,401.14</b>
<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	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
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	64,803.00	64,803.00	64,803.00	64,803.00	64,803.00	0.00	0.00	0.00	0.00	0.00	0.00	324,015.00
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	1,360,542.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,361,042.00
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	39,587.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,587.00
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>	<b>1,400,129.00</b>	<b>65,303.00</b>	<b>64,803.00</b>	<b>65,303.00</b>	<b>64,803.00</b>	<b>64,803.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,725,144.00</b>
<b>Actual Expenditures</b>													
1120 - Payroll	75,869.19	215,611.84	217,211.11	216,210.09	214,648.61	211,118.31	0.00	0.00	0.00	0.00	0.00	0.00	1,150,669.15
Accounts Payable	70,887.15	86,657.52	110,736.15	150,091.05	212,371.12	69,113.75	0.00	0.00	0.00	0.00	0.00	0.00	699,856.74
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	(111,840.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(111,840.34)
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>	<b>34,916.00</b>	<b>302,269.36</b>	<b>327,947.26</b>	<b>366,301.14</b>	<b>427,019.73</b>	<b>280,232.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,738,685.55</b>
<b>Grand Total</b>	<b>1,388,961.77</b>	<b>1,033,866.36</b>	<b>770,722.10</b>	<b>469,723.96</b>	<b>107,507.23</b>	<b>(107,921.83)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,662,859.59</b>