

**MOMENTUM ACADEMY
FINANCE COMMITTEE REPORT**

DECEMBER 2023

The Momentum Academy Finance Committee (FC) met on December 12, 2023. The main topics of discussion consisted of the financial reports for the fiscal year through November 2023 and the draft audit report.

Financial Reports

- The financial statements included an income statement, balance sheet, monthly projections, and key performance indicators (KPIs). All KPIs (days of cash at year end, gross margin margin, and fund balance at year end) exceeded targets.
- As of November 30, 2023, there was approximately \$3.6 million in cash, with current available cash of approximately \$2.5 million due to letters of credit and approximately \$4.1 million in cash forecasted for fiscal year end.
- Due to continued payments based on pandemic-level WADA and bank interest, total revenue was up approximately \$577k for the fiscal year, with an \$47k increase over the last month's financials.
- Expenses decreased overall by \$94k, primarily due to staffing, so net income to date is approximately \$466k, and the forecasted annual net income is approximately \$335k.
- Transportation, instructional support, and rent continue to make up large portions of the expenses.

Draft Audit Report

- One of the auditors joined to discuss the draft audit report.
- Draft audit report shows that the audit was completed with respect to financial statements, internal controls and federal awards. Unmodified opinions to be issued and no significant deficiencies, material weaknesses, or issues of noncompliance to be disclosed.
- Audit to be finalized and presented at the upcoming board meeting for approval.

Other topics included the following:

- The November check register, which reflected approximately \$721k in expenses.
- Enrollment and ADA targets and actuals, including meeting and exceeding the overall 92% attendance goal.
- Updates to the Salary Schedule for next year, which will be presented at the upcoming board meeting.
- The payouts for the first semester under the Merit Program, including for additional certifications obtained.
- Proposals for marketing efforts, including external and internal support.
- Facilities conversations with respect to ongoing projects.

MOMENTUM ACADEMY

**FINANCIAL STATEMENTS
with
INDEPENDENT AUDITOR'S REPORT**

June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Momentum Academy
St. Louis, Missouri

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Momentum Academy (a nonprofit organization) (the "Academy"), which comprise the statement of assets, liabilities, and net assets-modified cash basis as of June 30, 2023, and the related statements of support, revenue, and expenses-modified cash basis, functional expenses-modified cash basis, and cash flows-modified cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the assets, liabilities, and net assets of Momentum Academy as of June 30, 2023, and the changes in net assets and its cash flows for the year then ended in accordance with the modified cash basis of accounting as described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Academy and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Momentum Academy's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT (continued)

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as listed in the table of contents from pages 17-23, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2023, on our consideration of the Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the Academy's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Academy's internal control over financial reporting and compliance.



Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
December 6, 2023

MOMENTUM ACADEMY

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS – MODIFIED CASH BASIS

June 30, 2023

ASSETS

Cash and cash equivalents	\$ 3,635,465
Capital assets, net of accumulated depreciation	<u>589,240</u>
Total Assets	\$ <u>4,224,705</u>

LIABILITIES AND NET ASSETS

Liabilities:	
Payroll Withholdings	\$ <u>6,858</u>
Total Liabilities	6,858
Net Assets:	
Without donor restriction	<u>4,217,847</u>
Total Net Assets	<u>4,217,847</u>
Total Liabilities and Net Assets	\$ <u>4,224,705</u>

See Accompanying Independent Auditor's Report and Notes to these Financial Statements.

MOMENTUM ACADEMY

STATEMENT OF SUPPORT, REVENUE AND EXPENSES – MODIFIED CASH BASIS For the Year Ended June 30, 2023

NET ASSETS WITHOUT DONOR RESTRICTIONS:

SUPPORT, REVENUE & OTHER INCOME:

Contributions and donations	\$ 377,327
State aid receipts	10,136,104
Federal grants and contracts	5,988,588
Sales tax (Proposition C)	1,125,646
Student activity income	9,988
Other income	<u>210,010</u>
Total Support, Revenue & Other Income	17,847,663

EXPENSES:

Program services	10,150,892
General & administrative	<u>5,481,286</u>
Total Expenses	<u>15,632,178</u>

Change in Net Assets	2,215,485
Net Assets, Beginning of Year	<u>2,002,362</u>
Net Assets, End of Year	\$ <u>4,217,847</u>

See Accompanying Independent Auditor's Report and Notes to these Financial Statements.

MOMENTUM ACADEMY

STATEMENT OF FUNCTIONAL EXPENSES – MODIFIED CASH BASIS For the Year Ended June 30, 2023

		<u>Supporting Activities</u>		Total	
	<u>Program</u>	<u>General &</u>	<u>Fundraising</u>	<u>Supporting</u>	<u>Total</u>
	<u>Services</u>	<u>Administrative</u>		<u>Activities</u>	
Salaries and wages	\$ 4,213,137	\$ 1,985,035	\$ 0	\$ 1,985,035	\$ 6,198,172
Employee benefits and taxes	1,443,124	628,177	0	628,177	2,071,301
Purchased services	3,093,144	2,480,630	0	2,480,630	5,573,774
Supplies	1,093,345	387,444	0	387,444	1,480,789
Utilities, energy service	143,599	0	0	0	143,599
Depreciation	<u>164,543</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>164,543</u>
Total Expenses	<u>\$10,150,892</u>	<u>\$ 5,481,286</u>	<u>\$ 0</u>	<u>\$ 5,481,286</u>	<u>\$ 15,632,178</u>

See Accompanying Independent Auditor's Report and Notes to these Financial Statements.

MOMENTUM ACADEMY

STATEMENT OF CASH FLOWS – MODIFIED CASH BASIS

For the Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 2,215,485
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	164,543
Increase (decrease) in:	
Payroll withholdings	<u>(33,372)</u>
Net cash provided by operating activities	2,346,656

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of property and equipment	<u>(280,195)</u>
Net cash used by investing activities	(280,195)

Net increase in cash and cash equivalents 2,066,461

Cash and cash equivalents, Beginning of Year	<u>1,569,004</u>
Cash and cash equivalents, End of Year	\$ <u>3,635,465</u>

SUPPLEMENTAL DISCLOSURE:

Cash paid for interest	\$ <u>0</u>
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See Accompanying Independent Auditor's Report and Notes to these Financial Statements.

MOMENTUM ACADEMY

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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MOMENTUM ACADEMY

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 1: ORGANIZATION

Momentum Academy (the “Academy”), formerly known as Eagle College Prep Endeavor, Inc., is a not-for-profit public benefit corporation organized under Chapter 355, RSMo and governed by Senate Bill No. 781 of the 89th General Assembly of the Missouri legislature. The corporation operates a charter school, which is sponsored by University of Missouri – Colombia. The Academy is exempt from most Missouri laws and statutes governing educational institutions. The aforementioned Senate Bill No. 781 governs it. Effective November 2011, the Academy received exemption from federal income taxes under Internal Revenue Code Section 501(c)(3).

The Academy's charter provides for the education of students from diverse social and economic backgrounds in the target area surrounding the academy in kindergarten and first through eighth grade.

The mission of Momentum Academy is to develop serving leaders by providing a rigorous college prep learning community where we work together toward the pursuit of academic excellence and positive character development in a safe, supportive, and loving learning environment.

The Academy under current Missouri statutes is considered to be a local education agency (LEA). A summary of the significant accounting policies is listed below.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Statement Presentation

Financial Accounting Standards Board’s (FASB) Accounting Standards Codification (“ASC”) 958-205, *Not-for-Profit Entities: Presentation of Financial Statements*, requires disclosing the amounts of expenses by both their natural classification and their functional classification. The Academy is required to report information regarding its financial position and activities according to two classes of net assets, which is as follows.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other program or events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that the resources be maintained in perpetuity. The Academy reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. As of June 30, 2023, the Academy had \$0 in net assets with donor restrictions.

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor-imposed (or certain grantor) restrictions or law.

MOMENTUM ACADEMY

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Accounting

The financial statements are presented on the modified cash basis of accounting. This basis recognizes assets, liabilities, net assets, revenues and expenses when they result from cash transactions with a provision for recording property and equipment, depreciation, payroll withholdings, and long-term liabilities, such as promissory notes, which are recognized when incurred. Accordingly, the accompanying financial statements are not intended to present financial position or results of operations in accordance with accounting principles generally accepted in the United States of America.

C. Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Academy considers all highly-liquid investments without donor restrictions with an initial maturity of three months or less to be cash equivalents.

D. Concentrations of Credit and Market Risk

Financial instruments that potentially expose the Academy to concentrations of credit and market risk consist primarily of cash and cash equivalents. Cash and cash equivalents are maintained at a high-quality financial institution and accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2023, the Academy's cash balances were all insured at the institution. The Academy has not experienced any losses on its cash held at the financial banking institutions. In addition, the Academy participates in a Insured Cash Sweep (ICS) program where funds in excess of FDIC limits are automatically swept to participating financial institutions to utilize additional FDIC coverage.

E. Capital Assets

All property and equipment are valued at historical cost. A capitalization threshold of \$1,000 is used to report capital assets. Depreciation is provided over the assets' estimated useful lives, which range from 5 to 10 years using the strait-line method of depreciation.

F. Revenue Recognition

All contributions are considered available for use within the Academy's general programs unless specifically restricted by the donor. In accordance with the modified cash basis of accounting, the Academy immediately recognizes all revenue at the time of receipt.

MOMENTUM ACADEMY

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Income Taxes

The Academy is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and comparable state law as charitable organizations whereby only unrelated business income, as defined by Section 509(a)(2) of the Code, is subject to federal income tax. The Academy currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded. The Academy has adopted provisions of FASB standard on Accounting for Uncertainty in Income Taxes (ASC 740-10-25). The Academy does not believe there are any material uncertain tax provisions and, accordingly, they will not recognize any liability for unrecorded tax benefits. For the year ended June 30, 2023, there was no interest or penalties recorded in the financial statements.

H. Functional Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the statement of support, revenue, and expenses-modified cash basis. The statement of functional expenses-modified cash basis present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited and, in some cases, to one or more program or supporting functions. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include purchased services and supplies. Purchased services and supplies are allocated based on estimated project and purpose usage.

I. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. Subsequent Events

The Academy has evaluated subsequent events through December 6, 2023, the date which the financial statements were available to be issued.

NOTE 3: CAPITAL ASSETS

Capital assets consisted of the following as of June 30, 2023:

Equipment	\$ 980,129
Building improvements	<u>92,247</u>
	<u>1,072,376</u>
Less: Accumulated depreciation	<u>(483,136)</u>
Total Capital Assets, net	<u>\$ 589,240</u>

Depreciation expense for the year ended June 30, 2023 was \$164,543.

MOMENTUM ACADEMY

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 4: OPERATING LEASES

Buildings

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by EEI Real Estate Holdings, located at 3716 Morganford Road, St. Louis, Missouri (known as the Tower Grove South location). Base rental payments of \$8,333 are due monthly through December 1, 2022, at which they increase annually by \$833 per month through the expiration of the lease on November 30, 2027. The total rent for the facilities for the year ended June 30, 2023 was \$105,833.

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by Eagle Emmaus Property, LLC, located at 2617 Shenandoah Ave., St. Louis, Missouri (known as the Fox Park location). The lease expires on June 30, 2035. The rent amount is based on 20% of the State per-pupil payments allocated from the State of Missouri. The total rent for the facilities for the year ended June 30, 2023 was \$407,729.

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by Eagle Messiah Property, LLC, located at 2900 S. Grand Blvd., St. Louis, Missouri (known as the Tower Grove East location). The lease expires on June 30, 2036. The rent amount is based on 20% of the State per-pupil payments allocated from the State of Missouri. The total rent for the facilities for the year ended June 30, 2023 was \$273,817. On June 29, 2022, the Academy and Eagle Messiah Property, LLC amended the master lease with Messiah Lutheran Church. Eagle Messiah Property, LLC assigned all its right and obligations under the original agreement to the Academy. The Academy assumes all obligations as the tenant under the master lease.

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by Eagle Holy Cross Property, LLC, located at 3630 Ohio Ave., St. Louis, Missouri (known as the Gravois Park location). The lease expires on June 30, 2037. The rent amount is based on 20% of the State per-pupil payments allocated from the State of Missouri. The total rent for the facilities for the year ended June 30, 2023 was \$472,999.

The Academy entered into an operating lease agreement for the sublease of educational facilities leased by Plaza Square, LLC, located at 1144 Olivette Executive Parkway Suite 100, St. Louis, Missouri. Rental payments of \$4,596 are due monthly through the expiration of the lease on November 30, 2024. The total rent for the facilities for the year ended June 30, 2023 was \$34,470.

Office Equipment

The Academy entered into lease agreements for copy machines and office equipment with terms of 36 to 48 months and monthly payments from \$193 to \$752. For the year ended June 30, 2023, the Academy recognized lease expense of \$52,460 related to these lease agreements.

MOMENTUM ACADEMY

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 4: OPERATING LEASES (continued)

Future minimum lease payments of these agreements are as follows:

<u>Year ending June 30,</u>	<u>Facilities*</u>	<u>Equipment</u>	<u>Total</u>
2024	\$ 1,325,530	\$ 11,196	\$ 1,336,726
2025	1,303,358	3,732	1,307,090
2026	1,290,378	0	1,290,378
2027	1,300,378	0	1,300,378
2028	1,217,045	0	1,217,045
Thereafter	<u>9,301,630</u>	<u>0</u>	<u>9,301,630</u>
Total	\$ <u>15,738,319</u>	\$ <u>14,928</u>	\$ <u>15,753,247</u>

*Facilities lease commitments based on management's projections of per pupil payments allocated from the State of Missouri.

NOTE 5: RETIREMENT PLAN

The Academy contributes to the Public School Retirement System of the City of St. Louis, a cost-sharing, multiple-employer defined benefit pension plan. Participation is mandatory under Missouri Revised Statutes, Chapter 105 and 169. The Retirement System members hired before January 1, 2018 are required to contribute 7.5% of their annual covered salary from July 1, 2022 through December 31, 2022 and 8.0% of their annual covered salary from January 1, 2023 through June 30, 2023. Members hired on or after January 1, 2018 are required to contribute 9.00% of their annual covered salary. The Academy was required to contribute 14.5% of covered academy compensation for July 1, 2022 to December 31, 2022 and 15.5% for the remainder of the school year ended June 30, 2023. The employer rates are determined annually as part of the Annual Valuation Report made by the Plan's actuary and the employee contribution rate is determined by the statute.

The total employer contributions for the years ended June 30, 2023 was \$835,477.

The retirement system issues a publicly available financial report that includes financial statements and other required information. That report may be obtained by writing to: The Public School Retirement System of the City of St. Louis, 3641 Olive Street Suite 300, St. Louis, Missouri, 63108, or by calling 1-314-534-7444.

NOTE 6: RISK AND UNCERTAINTIES

The Academy is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The Academy maintains commercial insurance to protect itself from such risks.

MOMENTUM ACADEMY

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 6: RISK AND UNCERTAINTIES (continued)

During the year ended June 30, 2023, the Academy maintained a self-funded health insurance program with claims processed by a third-party administrator on behalf of the Academy. The total cost of employee health insurance was \$634,428. The Academy has stop-loss insurance for monthly claims in excess of approximately \$200,000; the threshold fluctuates based on monthly enrollment. The Academy also has stop-loss insurance for claims in excess of \$50,000 made by a single employee.

Amounts received from grants or contracts may be subject to audit by the funding sources. Such audits might result in disallowances of costs submitted for reimbursement. Management is of the opinion that such cost disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

NOTE 7: LIQUIDITY RESOURCE MANAGEMENT

The Academy regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Academy considers all expenditures related to its ongoing program activities as well as the conduct of services undertaken to support those activities to be general expenditures.

As of June 30, 2023, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

Cash and cash equivalents	\$ <u>3,635,465</u>
Total	\$ <u>3,635,465</u>

SUPPLEMENTARY INFORMATION

Draft

MOMENTUM ACADEMY

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS – BY FUND

June 30, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$3,635,465	\$ 0	\$ 0	\$3,635,465
Total Assets	\$3,635,465	\$ 0	\$ 0	\$3,635,465
<u>LIABILITIES AND FUND BALANCES</u>				
Payroll liabilities	\$ 6,858	\$ 0	\$ 0	\$ 6,858
Unassigned fund balance	<u>3,628,607</u>	<u>0</u>	<u>0</u>	<u>3,628,607</u>
Total Liabilities and Fund Balances	\$3,635,465	\$ 0	\$ 0	\$3,635,465
Unassigned fund balance				\$3,628,607
Total capital assets, net on the Statement of Assets, Liabilities and Net Assets				<u>589,240</u>
Net assets without donor restrictions on the Statement of Assets, Liabilities and Net Assets				<u>\$4,217,847</u>

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

See Accompanying Independent Auditor's Report.

MOMENTUM ACADEMY

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS – BY FUND

For the Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals
RECEIPTS:				
Local	\$ 1,300,854	\$ 422,117	\$ 0	\$ 1,722,971
State	5,443,989	4,477,675	214,440	10,136,104
Federal	<u>5,988,588</u>	<u>0</u>	<u>0</u>	<u>5,988,588</u>
Total Receipts	12,733,431	4,899,792	214,440	17,847,663
DISBURSEMENTS:				
Current				
Elementary	2,286,242	1,554,354	82,291	3,922,887
Middle/Junior high	107,846	566,200	0	674,046
Special education	298,284	367,555	0	665,839
Other regular instruction	66,186	37,750	0	103,936
Bilingual	87,354	80,495	0	167,849
Student activities	2,404	0	0	2,404
Tuition to other districts	247,450	0	0	247,450
Tuition for special ed services to private agencies	101,285	0	0	101,285
Attendance and social work services	12,040	0	0	12,040
Counseling services	448,608	0	0	448,608
Nursing services	100,003	0	0	100,003
Other health services	81,098	0	0	81,098
Psychological testing services	67,275	0	0	67,275
Speech pathology services	95,770	0	0	95,770
Occupational therapy services	76,675	0	0	76,675
School-sponsored athletics	49,004	9,938	0	58,942
Professional development	141,870	0	0	141,870
Fiscal services	204,395	0	0	204,395
Board of education services	86,692	0	0	86,692
Executive administration	791,748	595,503	0	1,387,251
Community relations	148,714	0	0	148,714
Administrative technology	364,943	0	105,880	470,823
Building level administration	275,524	1,508,782	7,139	1,791,445
Business support services	432,643	174,909	0	607,552
Operation of plant	2,482,363	0	0	2,482,363
Contracted transportation services	353,102	0	0	353,102
Non-allowable transportation	113,565	0	0	113,565
Food services	797,515	0	17,615	815,130
Information services	54,929	0	0	54,929
Staff services	14,280	0	0	14,280
In-service training for non-Instructional staff	154,275	0	0	154,275
Welfare activities services	77,716	4,306	0	82,022
Parental involvement	11,799	0	0	11,799
Improvement services	<u>0</u>	<u>0</u>	<u>1,515</u>	<u>1,515</u>
Total Disbursements	<u>10,633,597</u>	<u>4,899,792</u>	<u>214,440</u>	<u>15,747,829</u>

.MOMENTUM ACADEMY

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES –
MODIFIED CASH BASIS – BY FUND (continued)**

For the Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals
Receipts Over (Under) Disbursements	2,099,384	0	0	2,099,834
Other Financing Sources (Uses):				
Transfers in (out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balance	2,099,834	0	0	2,099,834
Fund Balance – June 30, 2022	<u>1,528,773</u>	<u>0</u>	<u>0</u>	<u>1,528,773</u>
Fund Balance – June 30, 2023	\$ <u>3,628,607</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>3,628,607</u>
Net change in fund balance				\$ 2,099,834
Changes in:				
Capital assets – purchases and depreciation				<u>115,651</u>
Change in net assets on the Statement of Support, Revenue and Expenses				\$ <u>2,215,485</u>

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

See Accompanying Independent Auditor's Report.

MOMENTUM ACADEMY

SCHEDULE OF RECEIPTS COLLECTED BY SOURCE – MODIFIED CASH BASIS – BY FUND

For the Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals
<u>LOCAL:</u>				
Sales tax (Prop C)	\$ 703,529	\$ 422,117	\$ 0	\$ 1,125,646
Earnings on investments	9,978	0	0	9,978
Student activities	9,988	0	0	9,988
Gifts and contributions	377,327	0	0	377,327
Other	<u>200,032</u>	<u>0</u>	<u>0</u>	<u>200,032</u>
Total Local	1,300,854	422,117	0	1,722,971
<u>STATE:</u>				
Basic formula	5,336,243	4,477,675	0	9,813,918
Classroom trust fund	104,669	0	214,440	319,109
Food services	2,294	0	0	2,294
Other	<u>783</u>	<u>0</u>	<u>0</u>	<u>783</u>
Total State	5,443,989	4,477,675	214,440	10,136,104
<u>FEDERAL:</u>				
Medicaid	195,786	0	0	195,786
CARES student connectivity	44,280	0	0	44,280
IDEA Special education	225,584	0	0	225,584
Food services	660,115	0	0	660,115
ESEA Title I	651,035	0	0	651,035
ESEA Title II.A	63,202	0	0	63,202
ESEA Title III	14,802	0	0	14,802
ESEA Title IV.A	53,014	0	0	53,014
ESSER I	11,575	0	0	11,575
ESSER II	1,454,650	0	0	1,454,650
ESSER III	2,547,242	0	0	2,547,642
ARP HCY Consortium	17,402	0	0	17,402
ARP IDEA	46,632	0	0	46,632
ARP IDEA ESCE 619	<u>3,269</u>	<u>0</u>	<u>0</u>	<u>3,269</u>
Total Federal	<u>5,988,588</u>	<u>0</u>	<u>0</u>	<u>5,988,588</u>
Total All Sources	\$ <u>12,733,431</u>	\$ <u>4,899,792</u>	\$ <u>214,440</u>	\$ <u>17,847,663</u>

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

See Accompanying Independent Auditor's Report.

MOMENTUM ACADEMY

SCHEDULE OF EXPENDITURES PAID BY OBJECT – MODIFIED CASH BASIS – BY FUND

For the Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals
Salaries and wages	\$ 2,470,299	\$ 3,727,873	\$ 0	\$ 6,198,172
Employee benefits and taxes	899,382	1,171,919	0	2,071,301
Purchased services	5,611,691	0	0	5,611,691
Supplies and materials	1,508,627	0	0	1,508,627
Utilities, energy service	143,598	0	0	146,598
Capital outlay	<u>0</u>	<u>0</u>	<u>214,440</u>	<u>214,440</u>
Total Expenditures	\$ <u>10,633,597</u>	\$ <u>4,899,792</u>	\$ <u>214,440</u>	\$ <u>15,747,829</u>
Changes in:				
Capital assets – purchases and depreciation				<u>(115,651)</u>
Total Expenses on the Statement of Support, Revenue, and Expenses				\$ <u>15,632,178</u>

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

See Accompanying Independent Auditor's Report.

MOMENTUM ACADEMY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Number	FAIN Number	Pass- Through Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>				
<i>Pass-through Missouri Dept of Elementary & Secondary Education:</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	20221N119943	115-923	\$ 50,936
School Breakfast Program	10.553	20232N119943	115-923	102,621
National School Lunch Program	10.555	20221N119943	115-923	130,411
National School Lunch Program	10.555	20231N119943	115-923	346,856
National School Lunch Program – Commodities	10.555	n/a	115-923	40,632
COVID-19 – NSLP Supply Chain Assistance	10.555	20221N890343	115-923	18,850
COVID-19 – NSLP Supply Chain Assistance	10.555	20232N890343	115-923	<u>10,441</u>
Total Child Nutrition Cluster				<u>700,747</u>
Total U.S. Department of Agriculture				700,747
<u>U.S. Department of Education</u>				
<i>Pass-through Missouri Dept of Elementary & Secondary Education:</i>				
Title I, Grants to LEAs	84.010A	S010A200025	115-923	30,679
Title I, Grants to LEAs	84.010A	S010A210025	115-923	198,736
Title I, Grants to LEAs	84.010A	S010A220025	115-923	421,977
Title II.A, Supporting Effective Instruction	84.367A	S367A210024	115-923	35,655
Title II.A, Supporting Effective Instruction	84.367A	S367A220024	115-923	27,627
Title III, English Language Acquisition	84.365	S365A200025	115-923	2,268
Title III, English Language Acquisition	84.365	S365A210025	115-923	12,551
Title IV, Student Support and Academic Enrichment	84.424A	S424A190026	115-923	2,078
Title IV, Student Support and Academic Enrichment	84.424A	S424A210026	115-923	24,947
Title IV, Student Support and Academic Enrichment	84.424A	S424A220026	115-923	26,297
Special Education Cluster (IDEA):				
IDEA, Part B - Special Education	84.027A	H027A210040	115-923	128,648
IDEA, Part B - Special Education	84.027A	H027A220040	115-923	84,109
COVID-19 – ARP Act IDEA Special Education	84.027X	H027X210040	115-923	46,632
Early Childhood Special Education (ECSE)	84.173A	H173A220103	115-923	5,331
COVID-19 – ARP Act IDEA ECSE	84.173X	H173X210103	115-923	<u>3,269</u>
Total Special Education Cluster				198,095
COVID-19 CARES Act Student Connectivity (GEER)	84.425C	S425C200016	115-923	44,280
COVID-19 CARES Act Teacher Retention (ESSER I)	84.425D	S425D200021	115-923	11,575
COVID-19 CRRSA Act Teacher Retention (ESSER II)	84.425D	S425D200021	115-923	10,619
COVID-19 CRRSA Act Grow Your Own (ESSER II)	84.425D	S425D210021	115-923	2,200
COVID-19 CRRSA Act Education Stabilization Fund (ESSER II)	84.425D	S425D210021	115-923	1,221,532
COVID-19 ARP Act Education Stabilization Fund (ESSER III)	84.425U	S425U210021	115-923	2,406,737
<i>Pass-through Gordon Parks Elementary School (Consortium):</i>				
COVID-19 ARP Act Homeless Children and Youth (HCY II)	84.425W	S425W210026	048-913	<u>17,402</u>
Total U.S. Department of Education				4,765,149
<u>U.S. Department of Health and Human Services</u>				
<i>Pass-through Missouri Dept of Social Services:</i>				
Medicaid Administrative Claim	93.778		115-923	<u>102,162</u>
Total U.S. Department of Health and Human Services				<u>102,162</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ <u>5,568,058</u>

See Accompanying Independent Auditor's Report and Notes to the Schedule of Expenditures of Federal Awards.

MOMENTUM ACADEMY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

NOTE 1: GENERAL

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Momentum Academy (the "Academy") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Academy, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Academy.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting, which is described in Note 2 to the Academy's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Schedule presents both Type A and Type B federal assistance programs administered by the Academy. The Uniform Guidance establishes the formula for determining the level of expenditures of disbursements to be used in defining Type A and Type B federal financial assistance programs. For the Academy, Type A programs are those which exceed \$750,000 in disbursements, expenditures, or distributions. The determination of major and nonmajor programs is based on the risk-based approach outlined in Uniform Guidance.

The Academy elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3: SUBRECIPIENTS

The Academy did not provide funds to subrecipients in the current fiscal year.

NOTE 4: NONCASH ASSISTANCE

Of the federal expenditures presented in the Schedule, the Academy expended \$40,632 of federal awards in the form of noncash assistance from food distribution commodities.

INTERNAL CONTROL AND COMPLIANCE

Draft

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Momentum Academy
St. Louis, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Momentum Academy (the "Academy") (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets-modified cash basis as of June 30, 2023, and the related statements of support, revenue, and expenses-modified cash basis, functional expenses-modified cash basis, and cash flows-modified cash basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 6, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Academy's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Academy's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Board of Directors
Momentum Academy
St. Louis, Missouri

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
December 6, 2023

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Momentum Academy
St. Louis, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Momentum Academy (the “Academy”) (a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Academy’s major federal programs for the year ended June 30, 2023. The Academy’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Academy complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Academy and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Academy’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Academy’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Academy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Academy's compliance with the requirements of each major federal program as a whole

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Academy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Academy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Board of Directors
Momentum Academy
St. Louis, Missouri

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
December 6, 2023

MOMENTUM ACADEMY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2023

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statement:

- 1) The type of report issued on the basic financial statements. Unmodified opinion
- 2) Internal Control over Financial Reporting:
 - a) Significant deficiencies were disclosed. None
 - b) Material weaknesses were disclosed. None
- 3) Noncompliance, which is material to the basic financial statements, was disclosed. None

Federal Awards:

- 1) Internal Control over Major Programs:
 - a) Significant deficiencies were disclosed. None
 - b) Material weaknesses were disclosed. None
- 2) The type of report issued on compliance for major programs. Unmodified opinion
- 3) Any audit findings which are required to be reported under Section 200.516(a) of the Uniform Guidance? None
- 4) The Academy's major federal program(s):

<u>Federal Assistance Number(s)</u>	<u>Federal Program or Cluster</u>
84.425C, 84.425D, 84.425U, 84.425W	Education Stabilization Fund (GEER and ESSER I, II & III)
- 5) Dollar threshold used to distinguish between Type A and Type B programs: \$750,000
- 6) Auditee qualified as a low-risk auditee specified in Section 200.520 of the Uniform Guidance?
 Yes X No

SECTION II: FINANCIAL STATEMENT FINDINGS

No financial statement findings were reported.

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No federal award findings and questioned costs were reported.

SECTION IV: RESOLUTIONS OF PRIOR YEAR AUDIT FINDINGS

No audit findings were noted from the prior year.

**INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S
ASSERTIONS ABOUT COMPLIANCE WITH SPECIFIED REQUIREMENTS
OF MISSOURI LAWS AND REGULATIONS**

Board of Directors
Momentum Academy
St. Louis, Missouri

We have examined management's assertion, included in its representation letter dated December 6, 2023, that the Momentum Academy (the "Academy") complied with the requirements of Missouri laws and regulations regarding accurate disclosure of the Academy's records of average daily attendance and average daily transportation of pupils, and other statutory requirements as listed in the Schedule of Selected Statistics for the year ended June 30, 2023. Management is responsible for its assertion that the Academy complied with the aforementioned requirements. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Academy's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that Momentum Academy complied with the aforementioned requirements included in the Schedule of Selected Statistics for the year ended June 30, 2023, are fairly stated, in all material respects.

Marr and Company

Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
December 6, 2023

MOMENTUM ACADEMY

SCHEDULE OF SELECTED STATISTICS

For the Year Ended June 30, 2023

1. CALENDAR (SECTIONS 160.041, 171.029, 171.031, AND 171.033 RSMO)

Report each unique calendar the charter school has as defined by Sections 160.041, 171.029, 171.031, and 171.033, RSMo.

School Code	Begin Grade	End Grade	Half Day Indicator	Standard Day Length	Days	Hours in Session
6995	K	08	n/a	6.7500	166	1,084.2500
6996	K	08	n/a	6.7500	166	1,084.2500
6997	K	08	n/a	6.7500	166	1,084.2500
6998	K	08	n/a	6.7500	166	1,084.2500

2. ATTENDANCE HOURS

Report the total attendance hours of PK-12 students allowed to be claimed for the calculation of Average Daily Attendance.

School Code	Grade Level	Full-Time Hours	Part-Time Hours	Remedial Hours	Other Hours	Summer School Hours	Total Hours
6995	K	17,769.6667	0.0000	0.0000	0.0000	0.0000	17,769.6667
6995	1	25,453.7167	0.0000	0.0000	0.0000	0.0000	25,453.7167
6995	2	23,549.0167	0.0000	0.0000	0.0000	0.0000	23,549.0167
6995	3	27,286.1166	0.0000	0.0000	0.0000	0.0000	27,286.1166
6995	4	29,278.5000	0.0000	0.0000	0.0000	0.0000	29,278.5000
6995	5	21,628.0000	0.0000	0.0000	0.0000	0.0000	21,628.0000
6995	6	28,193.7500	0.0000	0.0000	0.0000	0.0000	28,193.7500
6995	7	18,205.7500	0.0000	0.0000	0.0000	0.0000	18,205.7500
6995	8	28,665.6666	0.0000	0.0000	0.0000	0.0000	28,665.6666
6996	K	13,494.8000	0.0000	0.0000	0.0000	0.0000	13,494.8000
6996	1	20,794.4334	0.0000	0.0000	0.0000	0.0000	20,794.4334
6996	2	15,162.0000	0.0000	0.0000	0.0000	0.0000	15,162.0000
6996	3	20,247.8000	0.0000	0.0000	0.0000	0.0000	20,247.8000
6996	4	20,377.9163	0.0000	0.0000	0.0000	0.0000	20,377.9163
6996	5	17,213.7833	0.0000	0.0000	0.0000	0.0000	17,213.7833
6996	6	22,227.2000	0.0000	0.0000	0.0000	0.0000	22,227.2000
6996	7	20,772.6167	0.0000	0.0000	0.0000	0.0000	20,772.6167
6996	8	16,233.0333	0.0000	0.0000	0.0000	0.0000	16,233.0333
6997	K	19,387.4167	0.0000	0.0000	0.0000	0.0000	19,387.4167

MOMENTUM ACADEMY

SCHEDULE OF SELECTED STATISTICS For the Year Ended June 30, 2023

2. ATTENDANCE HOURS (CONTINUED)

School Code	Grade Level	Full-Time Hours	Part-Time Hours	Remedial Hours	Other Hours	Summer School Hours	Total Hours
6997	1	20,100.3832	0.0000	0.0000	0.0000	0.0000	20,100.3832
6997	2	22,362.9500	0.0000	0.0000	0.0000	0.0000	22,362.9500
6997	3	21,289.0166	0.0000	0.0000	0.0000	0.0000	21,289.0166
6997	4	17,825.4166	0.0000	0.0000	0.0000	0.0000	17,825.4166
6997	5	19,483.3833	0.0000	0.0000	0.0000	0.0000	19,483.3833
6997	6	15,701.3167	0.0000	0.0000	0.0000	0.0000	15,701.3167
6997	7	20,196.0335	0.0000	0.0000	0.0000	0.0000	20,196.0335
6997	8	8,129.8666	0.0000	0.0000	0.0000	0.0000	8,129.8666
6998	K	17,271.5333	0.0000	0.0000	0.0000	0.0000	17,271.5333
6998	1	9,901.7667	994.7994	0.0000	0.0000	0.0000	10,896.5661
6998	2	24,879.7668	1,038.7115	0.0000	0.0000	0.0000	25,918.4783
6998	3	21,854.1000	0.0000	0.0000	0.0000	0.0000	21,854.1000
6998	4	13,686.1499	0.0000	0.0000	0.0000	0.0000	13,686.1499
6998	5	13,366.3167	0.0000	0.0000	0.0000	0.0000	13,366.3167
6998	6	11,963.0167	0.0000	0.0000	0.0000	0.0000	11,963.0167
6998	7	13,734.6167	0.0000	0.0000	0.0000	0.0000	13,734.6167
6998	8	9,841.5167	805.5978	0.0000	0.0000	0.0000	10,647.1145
Grand Total		<u>687,528.3330</u>	<u>2,839.1087</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>690,367.4417</u>

MOMENTUM ACADEMY

SCHEDULE OF SELECTED STATISTICS

For the Year Ended June 30, 2023

3. SEPTEMBER MEMBERSHIP

Report the FTE count of resident students in grades PK-12 taken the last Wednesday in September who are enrolled on the count day **and** in attendance at least 1 of the 10 previous school days, by grade at each attendance center. This count should only include PK students marked as being eligible to be claimed for state aid in the October MOSIS Student Core File.

School Code	Grade Level	Full-Time	Part-Time	Other	Total
6995	K	18.00	0.00	0.00	18.00
6995	1	26.00	0.00	0.00	26.00
6995	2	23.00	0.00	0.00	23.00
6995	3	28.00	0.00	0.00	28.00
6995	4	30.00	0.00	0.00	30.00
6995	5	21.00	0.00	0.00	21.00
6995	6	27.00	0.00	0.00	27.00
6995	7	18.00	0.00	0.00	18.00
6995	8	30.00	0.00	0.00	30.00
6996	K	15.00	0.00	0.00	15.00
6996	1	22.00	0.00	0.00	22.00
6996	2	14.00	0.00	0.00	14.00
6996	3	21.00	0.00	0.00	21.00
6996	4	22.00	0.00	0.00	22.00
6996	5	17.00	0.00	0.00	17.00
6996	6	23.00	0.00	0.00	23.00
6996	7	22.00	0.00	0.00	22.00
6996	8	17.00	0.00	0.00	17.00
6997	K	20.00	0.00	0.00	20.00
6997	1	20.00	0.00	0.00	20.00
6997	2	23.00	0.00	0.00	23.00
6997	3	21.00	0.00	0.00	21.00
6997	4	18.00	0.00	0.00	18.00
6997	5	19.00	0.00	0.00	19.00
6997	6	17.00	0.00	0.00	17.00
6997	7	21.00	0.00	0.00	21.00
6997	8	9.00	0.00	0.00	9.00
6998	K	20.00	0.00	0.00	20.00

MOMENTUM ACADEMY

SCHEDULE OF SELECTED STATISTICS

For the Year Ended June 30, 2023

3. SEPTEMBER MEMBERSHIP (CONTINUED)

School Code	Grade Level	Full-Time	Part-Time	Other	Total
6998	1	12.00	0.00	0.00	12.00
6998	2	26.00	0.00	0.00	26.00
6998	3	22.00	0.00	0.00	22.00
6998	4	15.00	0.00	0.00	15.00
6998	5	15.00	0.00	0.00	15.00
6998	6	15.00	0.00	0.00	15.00
6998	7	14.00	0.00	0.00	14.00
6998	8	11.00	0.00	0.00	11.00
Grand Total		<u>712.00</u>	<u>0.00</u>	<u>0.00</u>	<u>712.00</u>

4. FREE AND REDUCED PRICED LUNCH FTE COUNT (SECTION 163.011(6), RSMO)

Report the FTE count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance at least 1 of the 10 previous school days whose eligibility for free or reduced lunch is documented through the application process using federal eligibility guidelines or through the direct certification process. Desegregation students are considered residents of the district in which the students are educated.

School Code	Free Lunch	Reduced Lunch	Deseg In Free	Deseg In Reduced	Total
N/A	3.00	0.00	0.00	0.00	3.00
6995	221.00	0.00	0.00	0.00	221.00
6996	173.00	0.00	0.00	0.00	173.00
6997	168.00	0.00	0.00	0.00	168.00
6998	147.00	0.00	0.00	0.00	147.00
Grand Total	<u>712.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>712.00</u>

MOMENTUM ACADEMY

SCHEDULE OF SELECTED STATISTICS

For the Year Ended June 30, 2023

5. FINANCE

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

Section	Question	Answer
5.1	The charter school maintained a calendar in accordance with 160.041, 171.029, 171.031, and 171.033, RSMo and all attendance hours were reported.	True
5.2	The charter school maintained complete and accurate attendance records allowing for the accurate calculation of Average Daily Attendance, which includes the reporting of calendar and attendance hours, for all students in accordance with all applicable state rules and regulations. Sampling of records included those students receiving instruction in the following categories:	True
	Academic Programs Off-Campus	N/A
	Career Exploration Program – Off Campus	N/A
	Cooperative Occupational Education (COE) or Supervised Occupational Experience Program	N/A
	Dual enrollment	N/A
	Homebound instruction	N/A
	Missouri Options	N/A
	Prekindergarten eligible to be claimed for state aid	N/A
	Remediation	N/A
	Sheltered Workshop participation	N/A
	Students participating in the school flex program	N/A
	Traditional instruction (full and part-time students)	True
	Virtual instruction (MOCAP or other option)	True
	Work Experience for Students with Disabilities	N/A
5.3	The charter school maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations.	True
5.4	The charter school maintained complete and accurate attendance and other applicable records allowing for the accurate reporting of the State FTE count for Free and Reduced Lunch for all students in accordance with all applicable state rules and regulations.	True
5.5	As required by Section 162.401, RSMo, a bond was purchased for the charter school's treasurer in the total amount of:	N/A
5.6	The charter school's deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo., and the Missouri Financial Accounting Manual.	True

MOMENTUM ACADEMY

SCHEDULE OF SELECTED STATISTICS

For the Year Ended June 30, 2023

5. FINANCE (CONTINUED)

Section	Question	Answer
5.7	The district maintained a separate bank account for all Debt Service Fund monies in accordance with Section 108.180 and 165.011, RSMo. (<u>Not applicable to charter schools.</u>)	N/A
5.8	Salaries reported for educators in the October MOSIS Educator Core and Educator School files are supported by complete and accurate payroll and contract records.	True
5.9	If a \$162,326 or 7% x SAT x WADA transfer was made in excess of adjusted expenditures, the board approved a resolution to make the transfer, which identified the specific projects to be funded by the transfer and an expected expenditure date for the projects to be undertaken. (<u>Not applicable to charter schools.</u>)	N/A
5.10	The charter school published a summary of the prior year's audit report within thirty days of the receipt of the audit pursuant to Section 165.121, RSMo.	True
5.11	The district has a professional development committee plan adopted by the board with the professional development committee plan identifying the expenditure of seventy-five percent (75%) of one percent (1%) of the current year basic formula apportionment. Remaining 25% of 1% if not spent must be restricted and spent on appropriate expenditures in the future. Spending requirement is modified to seventy-five percent (75%) of one half percent (1/2%) of the current year basic formula apportionment if through fiscal year 2024 the amount appropriated and expended to public schools for transportation is less than twenty-five percent (25%) of allowable cost. (<u>Not applicable to charter schools.</u>)	N/A
5.12	The amount spent for approved professional development committee plan activities was:	N/A
5.13	The charter school has posted, at least quarterly, a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursement for the current calendar or fiscal year on the district or school website or other form of social media as required by Section 160.066, RSMo.	True

Notes:	The Academy has insurance coverage for employee theft instead of a purchased surety bond (Section 5.5)
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All above "False" answers **must** be supported by a finding or management letter comment.

Finding:	None noted
Management Letter Comment:	None noted

MOMENTUM ACADEMY

SCHEDULE OF SELECTED STATISTICS

For the Year Ended June 30, 2023

6. TRANSPORTATION (SECTION 163.161, RSMO)

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

Section	Question	Answer
6.1	The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.	True
6.2	The charter school's pupil transportation ridership records are maintained in a manner to accurately disclose in all material respects the average number of regular riders transported.	True
6.3	Based on the ridership records, the average number of students (non-disabled K-12, K-12 students with disabilities and career education) transported on a regular basis (ADT) was:	True
	Eligible ADT	<u>49.00</u>
	Ineligible ADT	<u>2.50</u>
6.4	The charter school's transportation odometer mileage records are maintained in a manner to accurately disclose in all material respects the eligible and ineligible mileage for the year.	True
6.5	Actual odometer records show the total charter-operated and contracted mileage for the year was:	<u>116,806</u>
6.6	Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route and disapproved miles (combined) was:	True
	Eligible Miles	<u>107,724</u>
	Ineligible Miles (Non-Route/Disapproved)	<u>4,715</u>
6.7	Number of days the charter school operated the school transportation system during the regular school year:	<u>166</u>

Notes:	
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All above "False" answers **must** be supported by a finding or management letter comment.

Finding:	None noted
Management Letter Comment:	None noted

12/01/2023 11:48 AM

User ID: SCHAANN

Payee Type: Vendor

Check Type: Automatic Payment

Checking Account ID: 1

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
392	11/20/2023	X			BAMBOO	Bamboo HR	1,553.93
393	11/22/2023	X			RHYMEBUS	RHYME BUSINESS PRODUCTS	3,994.24
394	11/30/2023	X			GORDONFO	GORDON FOOD SERVICE INC	19,522.15
395	11/22/2023	X			LCEF	Lutheran Church Extension Fund	43,161.58
396	11/30/2023	X			CHARTER	CHARTER COMMUNICATIONS	480.89
397	11/27/2023	X			SPIRE	SPIRE	822.57
398	11/30/2023	X			AMEREN	AMEREN MISSOURI	6,987.61
399	11/30/2023	X			NUESYNERGY	NUESYNERGY	1,692.39
400	11/03/2023	X			AETNA	AETNA	60,414.18
401	11/24/2023	X			WASTEMAN	WASTE MANAGEMENT OF ST. LOUIS	2,746.26
402	11/21/2023	X			CULLIGAN	Culligan	69.00
412	11/07/2023	X			METROSEW	Metropolitan St. Louis Sewer District	501.43
425	11/27/2023	X			ELAN	Elan Financial	9,250.79
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Check Type Total: Automatic Payment					Void Total:	0.00	Total without Voids: 151,197.02

Payee Type: Vendor

Check Type: Check

Checking Account ID: 1

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
11226	11/01/2023	X			RELIANCE	Reliance Standard	5,270.53
11235	11/15/2023	X			LIFESTOR	LIFE STORAGE #934	8,530.00
11236	11/15/2023	X			GREATGRIZZ	The Great Grizzly Bear	800.72
11238	11/17/2023	X			TRIKKEL	Kelly Trikenskas	500.00
11239	11/20/2023	X			QUINNPHIL	PHILLIP QUINN	260.00
11240	11/20/2023	X			QUINNPHIL	PHILLIP QUINN	260.00
11241	11/20/2023	X			SHAWDAR	Darren Shaw	276.25
11242	11/20/2023	X			MINGCHRI	CHRISTOPHER MING	276.25
11243	11/20/2023	X			HOWAROB	Robert Howard	260.00
11244	11/20/2023	X			HOWAROB	Robert Howard	260.00
11245	11/20/2023	X			HOWAROB	Robert Howard	130.00
11246	11/20/2023	X			QUINNPHIL	PHILLIP QUINN	130.00
11247	11/28/2023				QUINNPHIL	PHILLIP QUINN	195.00
11251	11/28/2023	X			SHAWDAR	Darren Shaw	243.75
11253	11/29/2023				HOWAROB	Robert Howard	227.50
11254	11/29/2023				HOWAROB	Robert Howard	65.00
11255	11/29/2023				PHILSAL	Salim Phillips	227.50
11256	11/30/2023				MAUKIBAKER	MAUKI S BAKERY AND COU SAINT LOU	88.00
81657043	11/01/2023	X			SCHOOLLOU	SCHOOL OUTFITTERS	4,671.62
81660859	11/06/2023	X			GAUSREN	Reneeka Gause	139.89
81661105	11/01/2023	X			CITYAPPARE	CITY APPAREL	1,691.99
81661365	11/01/2023	X			EDPLUS	EDUCATION PLUS	100.00
81661366	11/01/2023	X			ATT	AT&T	2,880.66
81661367	11/01/2023	X			MIRIAM	MIRIAM	3,553.75
81661368	11/01/2023	X			KRAUSEKE	KRAUSE KEY & LOCK SERVICE, INC.	69.30
81661369	11/01/2023	X			ADVANCES	ADVANCE SECURITY & TECHNOLOGIES LLC	250.00
81661370	11/01/2023	X			STJOHNS	St. John's Lutheran Church	9,166.67
81661371	11/01/2023	X			BIEGPLUM	BIEG PLUMBING COMPANY INC.	2,280.00
81661372	11/01/2023	X			LAMP	LAMP	90.00
81661373	11/01/2023	X			ROTTLER	Rottler Pest Solutions	114.00
81661374	11/01/2023	X			ACISPEC	ACI Specialty Benefits	250.00
81661375	11/01/2023	X			ARCHCITYIR	Arch City Ironworks	5,540.00
81661376	11/01/2023	X			FIRSTSTU	FIRST STUDENT INC.	1,661.20
81661377	11/01/2023	X			ULINEIN	ULINE, INC	3,448.75
81661378	11/01/2023	X			GARRETPP	GARRETT PAPER, INC.	795.47
81661379	11/01/2023	X			SUPPHEALTH	Supplemental Health Care SHC	14,231.80
81661574	11/01/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	26.05
81661575	11/01/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	30.37
81661576	11/01/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	53.18
81661577	11/01/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	71.01
81661578	11/01/2023	X			NIOIMAT	MATTEO NIOI	74.71

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User ID: SCHAANN

Payee Type: Vendor

Check Type: Check

Checking Account ID: 1

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81661579	11/01/2023	X			MCDAWHI	WHITNEY MCDANIEL	78.55
81661580	11/01/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	113.84
81661581	11/01/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	115.39
81661582	11/01/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	134.58
81661583	11/01/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	171.95
81661584	11/01/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	172.21
81661585	11/01/2023	X			SPORTSPRI	SPORTSPRINT	194.00
81661586	11/01/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	369.50
81661587	11/01/2023	X			LONEROCK	Lone Rock Foundation	550.00
81661588	11/01/2023	X			USFOODS	US FOODS, INC.	824.15
81661589	11/01/2023	X			MAGNETIZE	MAGNETIZE, LLC	3,400.00
81661590	11/01/2023	X			EMMAUS	Emmaus Lutheran Church	5,133.25
81661591	11/01/2023	X			WOODHOLD	Wood Holding Company	6,295.50
81661592	11/01/2023	X			EXPRESSTRA	Express Transport Care LLC	12,907.81
81661593	11/01/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	383.50
81661594	11/01/2023	X			USFOODS	US FOODS, INC.	1,816.54
81661595	11/01/2023	X			USFOODS	US FOODS, INC.	4,208.75
81661596	11/01/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	315.50
81661597	11/01/2023	X			ROYALPAP	ROYAL PAPERS INC	2,550.87
81661598	11/01/2023	X			AMAZONCA	AMAZON CAPITAL SERVICES	238.87
81661599	11/01/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	370.25
81661600	11/01/2023	X			ODPBUS	ODP BUSINESS SOLUTIONS LLC	597.79
81661601	11/01/2023	X			USFOODS	US FOODS, INC.	9,507.32
81661602	11/01/2023	X			INDUSTSPE	Industry Specific Solutions	16,878.07
81664675	11/07/2023	X			MITCMAR	MARY MITCHELL	156.31
81664676	11/07/2023	X			NELSKNE	Knetra Nelson	235.48
81681073	11/07/2023	X			FIRSTSTU	FIRST STUDENT INC.	1,620.00
81681074	11/07/2023	X			LINDBERGH	LINDBERGH COMMERCIAL SERVICES, INC.	419.45
81681075	11/07/2023	X			RICOHUSA	RICOH USA, INC.	45,681.30
81681557	11/07/2023	X			USFOODS	US FOODS, INC.	433.05
81681558	11/07/2023	X			USFOODS	US FOODS, INC.	750.41
81681559	11/07/2023	X			AMAZONCA	AMAZON CAPITAL SERVICES	377.40
81685405	11/13/2023	X			FELDASH	Ashley Feldman	133.99
81685418	11/13/2023	X			GRAINGER	GRAINGER	39.57
81685419	11/13/2023	X			GRAINGER	GRAINGER	42.68
81685420	11/13/2023	X			GRAINGER	GRAINGER	169.24
81685421	11/13/2023	X			GRAINGER	GRAINGER	171.73
81685422	11/13/2023	X			GRAINGER	GRAINGER	51.98
81685423	11/13/2023	X			GRAINGER	GRAINGER	48.08
81685424	11/13/2023	X			GRAINGER	GRAINGER	56.74
81685425	11/13/2023	X			GRAINGER	GRAINGER	84.07
81685426	11/13/2023	X			GRAINGER	GRAINGER	45.42
81685427	11/13/2023	X			GRAINGER	GRAINGER	87.98
81685428	11/13/2023	X			GRAINGER	GRAINGER	32.44
81685429	11/13/2023	X			GRAINGER	GRAINGER	90.53
81685430	11/13/2023	X			GRAINGER	GRAINGER	98.02
81685431	11/13/2023	X			GRAINGER	GRAINGER	41.24
81685432	11/13/2023	X			GRAINGER	GRAINGER	56.81
81685433	11/13/2023	X			GRAINGER	GRAINGER	43.34
81685434	11/13/2023	X			GRAINGER	GRAINGER	62.10
81685435	11/13/2023	X			GRAINGER	GRAINGER	86.60
81685436	11/13/2023	X			GRAINGER	GRAINGER	130.98
81685437	11/13/2023	X			GRAINGER	GRAINGER	19.56
81704219	11/10/2023	X			METROSEW	Metropolitan St. Louis Sewer District	57.09
81706845	11/15/2023	X			DORNMEL	Melissa Dorn	1,500.00
81706846	11/15/2023	X			ZEARNIN	ZEARN, INC.	10,000.00
81706847	11/15/2023	X			AMAZONCA	AMAZON CAPITAL SERVICES	18,374.73
81711352	11/10/2023	X			GOLDSTAR	Gold Star Foods Missouri	28.00
81711353	11/10/2023	X			CHEERZONE	CHEERZONE	165.52

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User ID: SCHAANN

Payee Type: Vendor

Check Type: Check

Checking Account ID: 1

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
81711354	11/10/2023	X			CHEERZONE	CHEERZONE	287.19
81711355	11/10/2023	X			CMI	Cleaning Management Institute	824.98
81711356	11/10/2023	X			THECHRISTY	The Christy	1,000.00
81711357	11/10/2023	X			ADT	ADT COMMERCIAL	79.80
81711514	11/10/2023	X			TECHELEC	TECH ELECTRONICS	992.00
81711515	11/10/2023	X			TUETHKE	TUETH, KEENEY, COOPER, MOHAN & JACKSTADT, P.C.	282.00
81711516	11/10/2023	X			WEBERFIR	WEBER FIRE AND SAFETY EQUIPMENT CO., INC.	140.00
81711517	11/10/2023	X			EDPLUS	EDUCATION PLUS	100.00
81711518	11/10/2023	X			MIDWESTE	MIDWEST ELEVATOR CO., INC.	570.11
81711519	11/10/2023	X			MIDWESTE	MIDWEST ELEVATOR CO., INC.	133.62
81711520	11/10/2023	X			MIDWESTE	MIDWEST ELEVATOR CO., INC.	570.11
81711521	11/10/2023	X			MIDWESTE	MIDWEST ELEVATOR CO., INC.	133.62
81711522	11/10/2023	X			MIRIAM	MIRIAM	3,366.25
81711523	11/10/2023	X			GARRETPP	GARRETT PAPER, INC.	850.93
81711524	11/10/2023	X			LAMP	LAMP	224.50
81711525	11/10/2023	X			ROTTLER	Rottler Pest Solutions	114.00
81711526	11/10/2023	X			PICKATIME	PICKATIME	100.00
81711527	11/10/2023	X			SUPPHEALTH	Supplemental Health Care SHC	3,149.16
81711648	11/10/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	26.05
81711649	11/10/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	30.37
81711650	11/10/2023	X			EICHAUD	Audrey Eichelberger	36.57
81711651	11/10/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	172.38
81711652	11/10/2023	X			ROYALPAP	ROYAL PAPERS INC	241.28
81711653	11/10/2023	X			PAYPOOL	PAYPOOL LLC	1,128.28
81711654	11/10/2023	X			USFOODS	US FOODS, INC.	2,230.25
81711655	11/10/2023	X			AMAZONCA	AMAZON CAPITAL SERVICES	4,538.85
81711656	11/10/2023	X			EDOPS	EdOps	16,208.50
81711657	11/10/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	142.19
81711658	11/10/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	235.75
81711659	11/10/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	570.50
81711660	11/10/2023	X			EXPRESSTRA	Express Transport Care LLC	22,637.03
81711661	11/10/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	348.75
81711662	11/10/2023	X			INDUSTSPE	Industry Specific Solutions	8,948.88
81789303	11/14/2023	X			FLEXEDU	Flexible Educators	3,288.27
81789304	11/14/2023	X			WEISSMAN	Weissman	1,066.71
81789305	11/14/2023	X			HAYMAN	Daniel Hayman Yu-Hayman Consulting LLC	1,706.25
81789306	11/14/2023	X			GOLDSTAR	Gold Star Foods Missouri	42.00
81789797	11/14/2023	X			STJOHNS	St. John's Lutheran Church	387.60
81789798	11/14/2023	X			TEACHERI	TEACHER INNOVATIONS, INC.	864.00
81789799	11/14/2023	X			SURETY	Surety Refrigeration Service & Equipment	216.07
81789800	11/14/2023	X			GARRETPP	GARRETT PAPER, INC.	192.88
81789801	11/14/2023	X			STLCITYLEA	St. Louis City League	2,500.00
81789802	11/14/2023	X			SUPELEV	Superior Elevator Inspections LLC	125.00
81789803	11/14/2023	X			ATTUNEDE	ATTUNED EDUCATION PARTNERS, LLC	31,520.00
81789804	11/14/2023	X			ACISPEC	ACI Specialty Benefits	4,712.50
81789805	11/14/2023	X			ULINEIN	ULINE, INC	677.34
81789806	11/14/2023	X			PERFLAWN	Trent King	540.00
81789807	11/14/2023	X			RICOHUSA	RICOH USA, INC.	28,443.95
81790379	11/14/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	26.05
81790380	11/14/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	113.84
81790381	11/14/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	115.56
81790382	11/14/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	134.75
81790383	11/14/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	172.12
81790384	11/14/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	266.00
81790385	11/14/2023	X			USFOODS	US FOODS, INC.	365.46
81790386	11/14/2023	X			USFOODS	US FOODS, INC.	852.27
81790387	11/14/2023	X			ODPBUS	ODP BUSINESS SOLUTIONS LLC	845.30

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Check Type: Check

Checking Account ID: 1

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81790388	11/14/2023	X			USFOODS	US FOODS, INC.	3,694.27
81790389	11/14/2023	X			AMAZONCA	AMAZON CAPITAL SERVICES	652.09
81790390	11/14/2023	X			INDUSTSPE	Industry Specific Solutions	6,705.40
81811455	11/15/2023	X			CHEERLEADC	CHEERLEADING COMPANY	1,681.38
81811456	11/15/2023	X			KPLR11	KPLR11	193.42
81811457	11/15/2023	X			AMERBOARD	American Board	1,800.00
81811686	11/15/2023	X			GREGFX	Gregory F.X. Daly Collector of Revenue	179.25
81811687	11/15/2023	X			ROTTLER	Rottler Pest Solutions	114.00
81811688	11/15/2023	X			SUPPHEALTH	Supplemental Health Care SHC	6,438.20
81811689	11/15/2023	X			MIRIAM	MIRIAM	8,032.50
81811839	11/15/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	53.18
81811840	11/15/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	66.50
81811841	11/15/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	71.18
81811842	11/15/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	201.00
81811843	11/15/2023	X			BOWEMAL	Malaina Bowers	462.50
81811844	11/15/2023	X			CAMPRINT	CAM PRINT, INC.	5,518.95
81811845	11/15/2023	X			EXPRESSTRA	Express Transport Care LLC	11,156.08
81811846	11/15/2023	X			QUILL	QUILL	714.74
81811847	11/15/2023	X			ROYALPAP	ROYAL PAPERS INC	1,761.90
81811848	11/15/2023	X			USFOODS	US FOODS, INC.	4,168.32
81832353	11/24/2023	X			STJOHNS	St. John's Lutheran Church	9,166.67
81843234	11/21/2023	X			THORNTON	THORNTON DOOR LLC	420.05
81843235	11/21/2023	X			AMPLIFYE	AMPLIFY EDUCATION, INC.	750.00
81843236	11/21/2023	X			MIRIAM	MIRIAM	1,256.25
81843655	11/21/2023	X			USFOODS	US FOODS, INC.	534.63
81843656	11/21/2023	X			USFOODS	US FOODS, INC.	665.06
81846002	11/28/2023	X			VITTHVAC	Vitt Heating and A/C Co. Inc	8,279.00
81851037	11/29/2023	X			EEIREALEST	EEI Real Estate Holdings LLC	36,645.65
81854098	11/24/2023	X			SKYLINE	Skyline Printing and Merchandise LLC	549.50
81854099	11/24/2023	X			MARCUSCI	MARCUS CINEMAS OF WISCONSIN, LLC	2,700.00
81854272	11/24/2023	X			CIRCUSKA	CIRCUS KAPUT	350.00
81854273	11/24/2023	X			FIRSTSTU	FIRST STUDENT INC.	566.40
81854274	11/24/2023	X			ROTTLER	Rottler Pest Solutions	92.00
81854275	11/24/2023	X			PICKATIME	PICKATIME	180.30
81854276	11/24/2023	X			SUPPHEALTH	Supplemental Health Care SHC	7,225.71
81854277	11/24/2023	X			MIRIAM	MIRIAM	4,865.50
81854529	11/24/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	26.05
81854530	11/24/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	30.37
81854531	11/24/2023	X			EICHAUD	Audrey Eichelberger	37.34
81854532	11/24/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	71.18
81854533	11/24/2023	X			CROWNLIN	CROWN LINEN SERVICE, LLC	172.38
81854534	11/24/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	200.25
81854535	11/24/2023	X			LAMPNIC	NICOLE LAMPERT	303.74
81854536	11/24/2023	X			PONTJEN	JENNIFER PONTIOUS	391.28
81854537	11/24/2023	X			EMMAUS	Emmaus Lutheran Church	5,133.25
81854538	11/24/2023	X			WOODHOLD	Wood Holding Company	6,295.50
81854539	11/24/2023	X			MESSIAHL	MESSIAH LUTHERAN CHURCH	8,833.00
81854540	11/24/2023	X			PRAIRIEF	PRAIRIE FARMS DAIRY, INC.	399.00
81854541	11/24/2023	X			INDUSTSPE	Industry Specific Solutions	9,057.75
81854542	11/24/2023	X			ROYALPAP	ROYAL PAPERS INC	2,104.48
81854543	11/24/2023	X			AMAZONCA	AMAZON CAPITAL SERVICES	9,014.31
81866696	11/28/2023	X			STLDEPTD	St. Louis Univ Dept of Education	4,352.00
81867119	11/28/2023	X			THORNTON	THORNTON DOOR LLC	2,366.33
81867120	11/28/2023	X			EDPLUS	EDUCATION PLUS	150.00
81867121	11/28/2023	X			GARRETPP	GARRETT PAPER, INC.	994.83
81867504	11/28/2023	X			USFOODS	US FOODS, INC.	335.62
81867505	11/28/2023	X			USFOODS	US FOODS, INC.	1,019.72
81867506	11/28/2023	X			EXPRESSTRA	Express Transport Care LLC	13,460.98
81867508	11/28/2023	X			MAGNETIZE	MAGNETIZE, LLC	4,122.50

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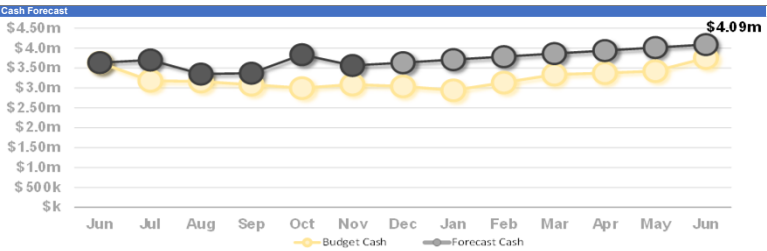
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Checking Account ID: 1

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81867509	11/28/2023	X			USFOODS	US FOODS, INC.	5,605.86
81867510	11/28/2023	X			AMAZONCA	AMAZON CAPITAL SERVICES	256.69
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Grand Total:					Void Total:	0.00	Total without Voids: 721,341.78

Key Performance Indicators			
Days of Cash (At Year End) 102 Target > 45 days	Gross Margin Margin 3% Target > -5.0%	Fund Balance (At Year End) 28% Target > 0.0%	Fund Balance (Minus Letters of credit) 21% Target 15% Fund BAL



Financial Snapshot	Year-To-Date Financials			Annual Forecast			Remaining
	Actual	Budget	Variance	Forecast	Budget	Variance	
Revenue							
Local Revenue	537,531	450,689	86,842	1,086,208	1,048,404	37,804	548,676
State Revenue	4,331,529	3,909,302	422,226	10,340,651	10,250,106	90,545	6,009,123
Federal Revenue	828,571	979,842	(151,271)	3,199,615	2,841,460	358,155	2,371,043
Private Grants and Donations	186,164	47,767	138,397	336,005	228,000	108,005	149,841
Earned Fees	81,605	1,063	80,542	81,605	3,530	78,075	-
Total Revenue	5,965,400	5,388,663	576,737	15,044,083	14,371,500	672,583	9,078,683
Expenses							
Salaries	2,536,775	2,777,535	(240,760)	6,448,836	6,666,084	(217,248)	3,912,060
Benefits and Taxes	865,493	848,190	(17,303)	1,965,134	2,035,656	(70,522)	1,099,641
Staff-Related Costs	102,786	77,479	(25,307)	185,949	185,950	1	83,163
Rent	591,147	457,053	(134,095)	1,096,926	1,096,926	0	505,779
Occupancy Service	294,496	280,820	(13,676)	678,204	673,968	(4,236)	383,708
Student Expense, Direct	723,614	722,550	(1,064)	2,201,101	1,734,120	(466,981)	1,477,487
Student Expense, Food	181,789	188,958	7,169	453,500	453,500	0	271,711
Office & Business Expense	564,842	390,852	(173,990)	1,082,370	938,045	(144,325)	517,528
Transportation	180,191	196,667	16,475	472,936	472,000	(936)	292,745
Total Ordinary Expenses	6,041,134	5,940,104	(101,030)	14,584,956	14,256,249	(328,707)	8,543,822
Net Ordinary Income	(75,734)	(551,441)	475,707	459,127	115,251	343,876	534,861
Extraordinary Expenses							
Depreciation and Amortization	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Facility Improvements	9,248	-	(9,248)	9,248	-	(9,248)	-
Total Extraordinary Expenses	9,248	-	(9,248)	9,248	-	(9,248)	-
Total Expenses	6,050,381	5,940,104	(110,277)	14,594,204	14,256,249	(337,955)	8,543,822
Net Income	(84,981)	(551,441)	466,460	449,879	115,251	334,629	534,861
Cash Flow Adjustments	15,669	-	15,669	6,626	-	6,626	(9,044)
Change in Cash	(69,312)	(551,441)	482,129	456,505	115,251	341,255	525,817

Letters of Credit \$ 1,097,000

Current Cash:	\$ 3,566,154
Current Available Cash:	\$ 2,469,154
Year end Cash:	\$ 4,091,971
Year end Available Cash:	\$ 2,994,971

Since last month Net income decreased by \$48k
Since last month, net income decreased due to several adjustments in the forecast

REV: \$47K increase in revenue forecast from last month
\$45k Local revenue increase due to bank interest

EXP: \$207K reduction in expense forecast from last month
\$56k reduction in Salary/Benefit expenses
\$110k increase in student expenses: SUBS \$100k and SPED Outsourced services
\$33k increase in Office & Business expense, primarily for Wireless Access Points

Q1 Notes
Q1 we adjusted the forecast to reflect the ESSR III draw, After Care, Additional positions, and Miriam services.
Q2
Continue to adjust for staffing and outsourced sub support

Income Statement

Momentum Academy

July 2023 through November 2023

Income Statement	Year-To-Date			Annual			Previous Forecast	
	Actual	Budget	Variance	Forecast	Budget	Variance	Prv TOTAL	Diff
Revenue								
Local Revenue								
5113 · Proposition C (Sales Tax)	512,838	446,802	66,035	1,016,208	1,039,075	(22,868)	1,016,208	0
5141 · Interest	24,694	3,887	20,807	70,000	9,329	60,671	25,000	45,000
Total Local Revenue	537,531	450,689	86,842	1,086,208	1,048,404	37,804	1,041,208	45,000
State Revenue								
5311 · Basic Formula	4,134,498	3,747,235	387,263	9,867,851	9,861,144	6,707	9,867,851	0
5312 · Transportation	71,672	0	71,672	172,012	0	172,012	172,012	0
5319 · Classroom Trust Fund	125,359	132,901	(7,542)	300,788	318,962	(18,173)	300,788	0
5397 · Other State Revenue	0	29,167	(29,167)	0	70,000	(70,000)	0	0
Total State Revenue	4,331,529	3,909,302	422,226	10,340,651	10,250,106	90,545	10,340,651	0
Federal Revenue								
5412 · Medicaid	16,502	53,719	(37,217)	214,876	214,876	0	214,876	0
5421 · Crrsa Child Care Preschool Start-up C	72,563	0	72,563	72,563	0	72,563	72,563	0
5422 · ESSER III - ARP Elementary and Sec	356,308	379,276	(22,968)	1,188,338	910,262	278,076	1,188,338	0
5423 · ESSER II - CRRSA Elementary and :	7,800	20,177	(12,377)	48,425	48,425	0	48,425	0
5441 · Idea	20,580	50,725	(30,144)	202,163	202,163	(0)	202,163	0
5442 · Ecse	5,331	0	5,331	5,331	0	5,331	5,331	0
5445 · Food Service-lunch	111,651	205,271	(93,620)	492,651	492,651	(0)	492,651	0
5446 · Food Service-breakfast	60,371	62,053	(1,682)	148,928	148,928	0	148,928	0
5448 · Food Service-snacks	1,778	0	1,778	1,778	0	1,778	748	1,031
5451 · Title I	148,792	175,180	(26,388)	698,185	698,180	5	698,185	0
5461 · Title Iva	9,851	10,961	(1,110)	43,712	43,687	25	43,712	0
5462 · Title Iii	2,436	4,608	(2,173)	11,027	11,060	(33)	11,027	0
5465 · Title Ii	14,607	17,872	(3,265)	71,637	71,227	410	71,637	0
Total Federal Revenue	828,571	979,842	(151,271)	3,199,615	2,841,460	358,155	3,198,584	1,031
Private Grants and Donations								
5179 · Other Pupil Income - Fundraising	19,592	4,167	15,425	19,592	10,000	9,592	19,343	249
5192 · Donations	166,572	43,600	122,972	316,413	218,000	98,413	316,413	0
Total Private Grants and Donations	186,164	47,767	138,397	336,005	228,000	108,005	335,756	249
Earned Fees								
5195 · Prior Period Adjustment	200	13	188	200	30	170	0	200
5198 · Miscellaneous Revenue	81,405	1,050	80,355	81,405	3,500	77,905	81,340	65
Total Earned Fees	81,605	1,063	80,542	81,605	3,530	78,075	81,340	265
Total Revenue	5,965,400	5,388,663	576,737	15,044,083	14,371,500	672,583	14,997,538	46,545
Expenses								
Salaries								
1111-6111 · ES Instruction Cert FT	713,188	534,364	(178,824)	1,820,970	1,282,474	(538,496)	1,830,614	9,644
1111-6122 · ES Instruction Cert PT	9,670	0	(9,670)	33,003	0	(33,003)	32,817	-187
1111-6131 · ES Instruction Supp Pay	12,714	18,333	5,619	44,000	44,000	(0)	44,000	0
1111-6151 · ES Instruction NC FT	28,963	158,746	129,783	79,909	380,990	301,080	67,080	-12,829
1111-6152 · ES Instruction Aides	36,813	99,295	62,481	101,499	238,307	136,808	150,971	49,472
1131-6111 · MS Instruction Cert FT	191,314	238,767	47,453	478,988	573,040	94,052	482,231	3,243
1131-6131 · MS Instruction Supp Pay	26,138	10,000	(16,138)	26,138	24,000	(2,138)	24,638	-1,500
1131-6151 · MS Instruction NC FT	26,725	51,019	24,294	69,676	122,445	52,770	72,543	2,868
1191-6131 · Summer Instruction Supp Pay	0	20,833	20,833	50,000	50,000	0	50,000	0
1221-6111 · Special Education Cert FT	148,073	148,329	256	368,158	355,989	(12,169)	367,821	-337
1221-6131 · Special Education Supp Pay	0	7,917	7,917	19,000	19,000	(0)	19,000	0
1221-6151 · Special Education NC FT	0	18,151	18,151	0	43,563	43,563	0	0
1221-6152 · Special Education Aides	56,067	58,531	2,464	141,745	140,475	(1,270)	144,745	3,001
1271-6111 · Bilingual Instruction Cert FT	45,701	43,612	(2,090)	144,213	104,668	(39,545)	149,146	4,933
1271-6151 · Bilingual Instruction NC FT	0	23,063	23,063	0	55,350	55,350	0	0
1411-6131 · Student Activities Supp Pay	1,150	41,667	40,517	100,000	100,000	0	100,000	0
1421-6131 · Student Athletics Supp Pay	4,600	3,333	(1,267)	8,000	8,000	(0)	8,000	0
2113-6131 · Social Work Supp Pay	2,500	0	(2,500)	2,500	0	(2,500)	2,500	0
2113-6151 · Social Work Nc Ft	55,000	50,000	(5,000)	132,000	120,000	(12,000)	132,000	0
2134-6151 · Nursing Nc Ft	20,339	33,333	12,994	56,506	80,000	23,494	56,587	82
2213-6131 · Professional Development Sur	6,400	0	(6,400)	6,400	0	(6,400)	1,600	-4,800
2321-6112 · Exec Admin Cert Ft Admin	72,917	71,333	(1,583)	175,000	171,200	(3,800)	175,000	0
2322-6131 · Community Services Supp Pay	500	0	(500)	500	0	(500)	500	0
2329-6112 · Other Exec Admin Cert Ft Admin	66,075	138,242	72,167	162,372	331,780	169,408	162,372	0
2329-6131 · Other Exec Admin Supp Pay	7,454	10,417	2,963	25,000	25,000	(0)	25,000	0
2329-6151 · Other Exec Admin Nc Ft	146,539	93,918	(52,621)	325,259	225,404	(99,855)	324,740	-519
2329-6161 · Other Exec Admin Nc Pt	6,959	0	(6,959)	41,959	0	(41,959)	46,006	4,047
2331-6151 · It Admin Nc Ft	25,000	25,000	0	60,000	60,000	0	60,000	0
2411-6112 · Building Admin Cert Ft Admin	297,980	330,298	32,318	681,173	792,715	111,542	681,185	11
2411-6122 · Building Admin Cert Pt	7,898	12,500	4,602	25,398	30,000	4,602	25,591	194
2411-6131 · Building Admin Supp Pay	1,000	10,833	9,833	26,000	26,000	0	26,000	0
2411-6151 · Building Admin Nc Ft	77,057	48,542	(28,515)	184,936	116,500	(68,437)	184,936	0
2511-6111 · Business Office Cert FT	0	56,621	56,621	0	135,890	135,890	0	0
2511-6131 · Business Office Supp Pay	1,500	0	(1,500)	1,500	0	(1,500)	1,500	0
2511-6151 · Business Office NC FT	186,370	147,457	(38,913)	472,078	353,897	(118,182)	475,620	3,542
2511-6161 · Business Office NC PT	0	7,000	7,000	0	16,800	16,800	0	0
2541-6131 · Maint Of Plant Supp Pay	1,703	0	(1,703)	1,703	0	(1,703)	1,703	0
2541-6151 · Maint Of Plant Nc Ft	125,574	143,076	17,503	322,707	343,383	20,676	326,941	4,234

2541-6161 · Maint of Plant NC PT	0	4,917	4,917	0	11,800		11,800	0	0
2562-6131 · Food Preparation Supp Pay	500	0	(500)	500	0		(500)	500	0
2562-6151 · Food Preparation NC FT	85,712	112,673	26,961	204,742	270,415		65,672	204,133	-610
2562-6161 · Food Preparation NC PT	3,404	5,417	2,013	18,024	13,000		(5,024)	18,620	596
3812-6131 · Afterschool Supp Pay	34,781	0	(34,781)	34,781	0		(34,781)	25,294	-9,488
3912-6131 · Parental Involvement Supp Pay	2,500	0	(2,500)	2,500	0		(2,500)	2,500	0
Total Salaries	2,536,775	2,777,535	240,760	6,448,836	6,666,084		217,248	6,504,433	55,597
Benefits and Taxes									
1111-6211 · ES Instruction Cert PRS	108,684	72,139	(36,545)	246,842	173,134		(73,708)	246,064	-778
1111-6221 · ES Instruction NC PRS	9,569	34,835	25,267	23,693	83,605		59,913	28,130	4,438
1111-6231 · ES Instruction Soc Sec	47,742	50,266	2,523	125,041	120,638		(4,403)	127,996	2,956
1111-6232 · ES Instruction Medicare	11,166	11,756	590	29,244	28,214		(1,030)	29,935	691
1111-6241 · ES Instruction Emp Ins	95,274	91,000	(4,274)	231,774	218,400		(13,374)	226,274	-5,500
1131-6211 · MS Instruction Cert PRS	28,395	32,234	3,839	67,231	77,360		10,129	67,094	-137
1131-6221 · MS Instruction NC PRS	4,088	6,888	2,800	9,886	16,530		6,644	10,218	331
1131-6231 · MS Instruction Soc Sec	14,719	18,587	3,867	35,218	44,608		9,390	35,597	379
1131-6232 · MS Instruction Medicare	3,442	4,347	905	8,236	10,433		2,196	8,325	89
1131-6241 · MS Instruction Emp Ins	23,982	34,667	10,684	60,382	83,200		22,818	60,471	89
1191-6231 · Summer Instruction Soc Sec	0	1,292	1,292	0	3,100		3,100	0	0
1191-6232 · Summer Instruction Medicare	0	302	302	0	725		725	0	0
1221-6211 · Special Education Cert PRS	22,224	20,024	(2,199)	49,105	48,059		(1,047)	48,566	-539
1221-6221 · Special Education NC PRS	8,489	10,352	1,863	18,954	24,845		5,891	19,143	189
1221-6231 · Special Education Soc Sec	12,144	14,442	2,298	31,101	34,660		3,559	31,369	268
1221-6232 · Special Education Medicare	2,840	3,377	538	7,273	8,106		832	7,336	63
1221-6241 · Special Education Emp Ins	23,979	26,000	2,021	45,212	62,400		17,188	42,889	-2,323
1271-6211 · Bilingual Instruction Cert PRS	6,553	5,888	(665)	19,852	14,130		(5,722)	20,441	589
1271-6221 · Bilingual Instruction NC PRS	0	3,113	3,113	0	7,472		7,472	0	0
1271-6231 · Bilingual Instruction Soc Sec	2,825	4,134	1,308	8,933	9,921		988	9,241	307
1271-6232 · Bilingual Instruction Medicare	661	967	306	2,089	2,320		231	2,161	72
1271-6241 · Bilingual Instruction Emp Ins	3,071	6,500	3,429	12,171	15,600		3,429	12,855	684
1411-6231 · Student Activities Soc Sec	71	2,583	2,512	71	6,200		6,129	71	0
1411-6232 · Student Activities Medicare	17	604	588	17	1,450		1,433	17	0
1421-6231 · Student Athletics Soc Sec	285	207	(79)	285	496		211	155	-130
1421-6232 · Student Athletics Medicare	67	48	(18)	67	116		49	36	-30
2113-6221 · Social Work Nc Prs	8,208	6,750	(1,458)	18,603	16,200		(2,403)	18,446	-157
2113-6231 · Social Work Soc Sec	3,448	3,100	(348)	8,222	7,440		(782)	8,245	24
2113-6232 · Social Work Medicare	806	725	(81)	1,923	1,740		(183)	1,928	6
2113-6241 · Social Work Emp Ins	5,798	4,333	(1,464)	11,864	10,400		(1,464)	11,572	-293
2134-6221 · Nursing Nc Prs	2,980	4,500	1,520	7,398	10,800		3,402	7,331	-67
2134-6231 · Nursing Soc Sec	1,234	2,067	833	3,476	4,960		1,484	3,490	14
2134-6232 · Nursing Medicare	289	483	195	813	1,160		347	816	3
2134-6241 · Nursing Emp Ins	1,736	2,167	431	4,769	5,200		431	4,624	-145
2213-6231 · Professional Developement Soc	397	0	(397)	397	0		(397)	99	-298
2213-6232 · Professional Developement Mer	93	0	(93)	93	0		(93)	23	-70
2311-6261 · Board Wc	43,368	4,167	(39,201)	43,368	10,000		(33,368)	43,368	0
2311-6271 · Board Unemp	1,109	8,333	7,224	20,000	20,000		0	20,000	0
2321-6211 · Exec Admin Cert Prs	10,359	9,630	(729)	22,828	23,112		284	22,725	-103
2321-6231 · Exec Admin Soc Sec	4,265	4,423	158	10,594	10,614		20	10,645	51
2321-6232 · Exec Admin Medicare	997	1,034	37	2,478	2,482		5	2,490	12
2321-6241 · Exec Admin Emp Ins	3,816	2,167	(1,649)	6,849	5,200		(1,649)	6,519	-330
2321-6261 · Exec Admin Wc	15,582	0	(15,582)	15,582	0		(15,582)	15,582	0
2322-6231 · Community Services Soc Sec	30	0	(30)	30	0		(30)	30	0
2322-6232 · Community Services Medicare	7	0	(7)	7	0		(7)	7	0
2329-6211 · Other Exec Admin Cert Prs	9,458	18,663	9,205	21,220	44,790		23,571	21,111	-109
2329-6221 · Other Exec Admin Nc Prs	21,863	12,679	(9,184)	47,967	30,430		(17,538)	48,122	155
2329-6231 · Other Exec Admin Soc Sec	13,646	15,040	1,394	32,867	36,095		3,229	33,130	264
2329-6232 · Other Exec Admin Medicare	3,191	3,517	326	7,687	8,442		755	7,748	62
2329-6241 · Other Exec Admin Emp Ins	22,138	19,500	(2,638)	46,404	46,800		396	45,116	-1,289
2331-6221 · It Admin Nc Prs	3,755	3,375	(380)	8,480	8,100		(380)	8,402	-78
2331-6231 · It Admin Soc Sec	1,502	1,550	48	3,672	3,720		48	3,682	10
2331-6232 · It Admin Medicare	351	363	11	859	870		11	861	2
2331-6241 · It Admin Emp Ins	2,812	2,167	(645)	5,845	5,200		(645)	5,700	-145
2411-6211 · Building Admin Cert Prs	43,663	46,278	2,615	92,605	111,066		18,462	92,320	-285
2411-6221 · Building Admin Nc Prs	11,330	6,553	(4,776)	25,893	15,728		(10,166)	25,708	-185
2411-6231 · Building Admin Soc Sec	23,028	24,935	1,906	54,560	59,843		5,283	54,719	159
2411-6232 · Building Admin Medicare	5,386	5,832	446	12,760	13,996		1,236	12,797	37
2411-6241 · Building Admin Emp Ins	32,549	28,167	(4,382)	65,915	67,600		1,685	64,637	-1,278
2511-6211 · Business Office Cert PRS	0	7,644	7,644	0	18,345		18,345	0	0
2511-6221 · Business Office NC PRS	27,626	19,907	(7,719)	62,523	47,776		(14,747)	62,508	-15
2511-6231 · Business Office Soc Sec	11,270	13,087	1,817	28,984	31,408		2,425	29,279	295
2511-6232 · Business Office Medicare	2,636	3,061	425	6,778	7,346		567	6,847	69
2511-6241 · Business Office Emp Ins	18,264	15,167	(3,098)	39,498	36,400		(3,098)	38,876	-621
2541-6221 · Maint Of Plant Nc Prs	17,851	19,315	1,464	44,464	46,357		1,893	45,098	634
2541-6231 · Maint Of Plant Soc Sec	7,537	9,176	1,639	19,759	22,021		2,262	20,092	333
2541-6232 · Maint Of Plant Medicare	1,763	2,146	383	4,621	5,150		529	4,699	78
2541-6241 · Maint Of Plant Emp Ins	15,272	17,333	2,061	39,539	41,600		2,061	40,246	707
2562-6221 · Food Preparation NC PRS	12,874	15,942	3,068	30,917	38,261		7,344	30,872	-45
2562-6231 · Food Preparation Soc Sec	5,452	7,322	1,870	13,738	17,572		3,834	13,755	17
2562-6232 · Food Preparation Medicare	1,275	1,712	437	3,213	4,110		897	3,217	4
2562-6241 · Food Preparation Emp Ins	11,343	17,333	5,990	29,543	41,600		12,057	29,870	326
3812-6231 · Afterschool Soc Sec	2,156	0	(2,156)	2,156	0		(2,156)	1,568	-588
3812-6232 · Afterschool Medicare	504	0	(504)	504	0		(504)	367	-138
3912-6231 · Parental Involvement Soc Sec	155	0	(155)	155	0		(155)	155	0

3912-6232 · Parental Involvement Medicare	36	0	(36)	36	0	(36)	36	0
Total Benefits and Taxes	865,493	848,190	(17,303)	1,965,134	2,035,656	70,522	1,963,864	-1,270
Staff-Related Costs								
2213-6319 · Professional Developement Pro	32,700	44,979	12,280	102,824	107,950	5,126	103,433	609
2213-6343 · Professional Developement Tra	(468)	0	468	(468)	0	468	-468	0
2213-6371 · Professional Developement Due	3,718	0	(3,718)	3,718	0	(3,718)	3,718	0
2213-6411 · Professional Developement Sup	890	0	(890)	890	0	(890)	280	-609
2213-6412 · Professional Developement Tec	987	0	(987)	987	0	(987)	987	0
2644-6319 · Professional Development Nonl	40,750	16,875	(23,875)	40,750	40,500	(250)	39,925	-825
2644-6343 · Non-instructional Staff Travel	15,665	12,500	(3,165)	28,704	30,000	1,296	29,749	1,045
2644-6411 · Professional Development Nonl	740	0	(740)	740	0	(740)	520	-220
2649-6319 · Staff Services, Other Prof Serv	7,805	3,125	(4,680)	7,805	7,500	(305)	7,805	0
Total Staff-Related Costs	102,786	77,479	(25,307)	185,949	185,950	1	185,949	0
Rent								
2542-6333 · Facilities Rent	591,147	457,053	(134,095)	1,096,926	1,096,926	0	1,096,926	0
Total Rent	591,147	457,053	(134,095)	1,096,926	1,096,926	0	1,096,926	0
Occupancy Service								
2542-6319 · Facilities Prof Serv	1,048	0	(1,048)	1,048	0	(1,048)	0	-1,048
2542-6332 · Facilities Rep & Maint	61,373	58,125	(3,248)	139,500	139,500	0	139,500	0
2542-6335 · Facilities Water/sewer	5,117	3,229	(1,888)	7,749	7,749	(0)	7,749	0
2542-6336 · Facilities Trash Remov	15,638	12,333	(3,304)	29,600	29,600	0	29,600	0
2542-6338 · Facilities Tech Rental	17,408	27,083	9,675	65,000	65,000	0	65,000	0
2542-6339 · Facilities Oth Prop Serv	38,568	18,148	(20,420)	43,555	43,555	(0)	43,555	0
2542-6351 · Facilities Prop Insur	9,602	18,750	9,148	45,000	45,000	(0)	45,000	0
2542-6361 · Facilities Phone/Internet	12,603	24,818	12,215	59,564	59,564	0	59,564	0
2542-6411 · Facilities Supplies	42,638	27,917	(14,722)	67,000	67,000	(0)	67,000	0
2542-6481 · Facilities Electricity	61,687	58,333	(3,354)	140,000	140,000	(0)	140,000	0
2542-6482 · Facilities Gas	2,512	13,333	10,821	32,000	32,000	(0)	32,000	0
2546-6319 · Security Svcs Prof Serv	18,114	16,667	(1,448)	40,000	40,000	(0)	40,000	0
2546-6411 · Security Svcs Supplies	8,188	2,083	(6,105)	8,188	5,000	(3,188)	7,938	-250
Total Occupancy Service	294,496	280,820	(13,676)	678,204	673,968	(4,236)	676,906	-1,298
Student Expense, Direct								
1111-6319 · ES Instruction Prof Serv	108,779	79,167	(29,613)	300,000	190,000	(110,000)	200,000	-100,000
1111-6391 · ES Field Trip	2,906	10,417	7,511	25,000	25,000	(0)	25,000	0
1111-6411 · ES Instruction Supplies	120,457	45,938	(74,520)	178,250	110,250	(68,000)	178,250	0
1111-6412 · ES Instruction Tech Supplies	62,243	54,000	(8,243)	129,600	129,600	(0)	129,600	0
1111-6431 · Textbooks	62,877	27,917	(34,960)	100,585	67,000	(33,585)	100,585	0
1111-6441 · Elementary - Library Books and	0	3,125	3,125	7,500	7,500	(0)	7,500	0
1111-6491 · Es Instruct Other Materials	28,829	24,375	(4,454)	58,500	58,500	0	58,500	0
1191-6319 · Summer Instruction Prof Serv	0	5,000	5,000	12,000	12,000	(0)	12,000	0
1191-6411 · Summer Instruction Supplies	312	4,583	4,271	11,000	11,000	0	11,000	0
1221-6311 · Special Education Instruc Serv	52,690	33,854	(18,836)	129,690	81,250	(48,440)	120,108	-9,582
1221-6411 · Special Education Supplies	558	1,667	1,109	4,000	4,000	(0)	4,000	0
1221-6412 · Special Education Instruct Mat	0	833	833	2,000	2,000	(0)	2,000	0
1271-6319 · Bilingual Instruction Prof Serv	707	5,625	4,918	13,500	13,500	(0)	13,500	0
1271-6411 · Bilingual Instruction Supplies	0	2,083	2,083	5,000	5,000	(0)	5,000	0
1271-6412 · Bilingual Instruction Tech Suppl	0	2,917	2,917	7,000	7,000	0	7,000	0
1271-6431 · Bilingual Instruction Textbook	0	833	833	2,000	2,000	(0)	2,000	0
1411-6319 · Student Activities Prof Serv	1,870	542	(1,328)	1,870	1,300	(570)	1,870	0
1411-6411 · Student Activities Supplies	1,073	4,167	3,094	9,430	10,000	570	9,430	0
1421-6319 · Student Athletics Prof Serv	0	1,125	1,125	2,700	2,700	(0)	2,700	0
1421-6371 · Stu Ath Dues And Memberships	3,350	2,917	(433)	7,000	7,000	0	7,000	0
1421-6411 · Student Athletics Supplies	9,650	4,167	(5,483)	10,000	10,000	0	10,000	0
1911-6311 · Virtual Instructi - Purchased Inst	0	75,000	75,000	180,000	180,000	0	180,000	0
1933-6311 · Sped Tuition Private Agencies I	49,363	68,750	19,387	165,000	165,000	(0)	165,000	0
2122-6311 · Counseling Instruc Serv	48,504	62,500	13,996	150,000	150,000	(0)	150,000	0
2122-6411 · Counseling Supplies	0	42	42	100	100	0	100	0
2125-6319 · Student Information Systems Pr	23,550	23,550	0	56,520	56,520	0	56,520	0
2134-6411 · Nursing Supplies	966	17,292	16,326	41,500	41,500	0	41,500	0
2142-6311 · Psychological Ser - Purchased I	19,398	27,083	7,685	65,000	65,000	(0)	65,000	0
2152-6311 · Speech/Language P - Purchase	41,725	22,917	(18,808)	55,000	55,000	(0)	55,000	0
2162-6311 · Occupational Ther - Purchased	32,159	29,167	(2,992)	62,375	70,000	7,625	62,375	0
2191-6311 · Occ Therapy Instruc Serv	23,037	0	(23,037)	83,875	0	(83,875)	83,875	0
3611-6391 · Welfare Activities Other Purch	150	4,167	4,017	8,246	10,000	1,754	8,915	669
3611-6411 · Welfare Activities Services Supl	4,262	0	(4,262)	4,262	0	(4,262)	3,593	-669
3812-6319 · Afterschool Prof Serv	22,913	72,667	49,754	301,900	174,400	(127,500)	301,900	0
3812-6411 · Afterschool Supplies	698	0	(698)	698	0	(698)	0	-698
3912-6319 · Parental Involvement Prof Serv	280	0	(280)	2,000	0	(2,000)	0	-2,000
3912-6391 · Parental Involvem - Other Purch	0	833	833	0	2,000	2,000	2,000	2,000
3912-6411 · Parental Involvement Supplies	308	3,333	3,025	8,000	8,000	(0)	8,000	0
Total Student Expense, Direct	723,614	722,550	(1,064)	2,201,101	1,734,120	(466,981)	2,090,821	-110,280
Student Expense, Food								
2562-6332 · Food Service - Repairs and Mai	1,334	2,500	1,166	6,000	6,000	0	6,000	0
2562-6334 · Food Prep Equip Rent	1,080	1,250	170	3,000	3,000	(0)	3,000	0
2562-6391 · Food Preparation Food Service	0	2,500	2,500	6,000	6,000	(0)	6,000	0
2562-6411 · Food Preparation Supplies	11,377	20,833	9,456	50,000	50,000	0	50,000	0
2562-6471 · Food Preparation Snack	167,448	158,333	(9,114)	380,000	380,000	0	380,000	0
2562-6491 · Food Prep Other Materials	550	1,042	492	2,500	2,500	0	2,500	0
2562-6541 · Food Preparation Equipment	0	2,500	2,500	6,000	6,000	(0)	6,000	0
Total Student Expense, Food	181,789	188,958	7,169	453,500	453,500	0	453,500	0
Office & Business Expense								
2114-6412 · Technology Supplies	23,234	11,288	(11,947)	27,090	27,090	(0)	27,090	0
2311-6315 · Board Audit	(3,043)	6,667	9,710	16,000	16,000	0	16,000	0

2311-6317 · Board Legal	3,231	8,333	5,102	20,000	20,000		0	20,000	0
2311-6319 · Board Prof Serv	0	625	625	1,500	1,500		(0)	1,500	0
2311-6352 · Board Liability Insurance	32,943	22,917	(10,027)	55,000	55,000		0	55,000	0
2311-6411 · Board Supplies	0	1,042	1,042	2,500	2,500		(0)	2,500	0
2321-6319 · Exec Admin Prof Serv	113,722	49,583	(64,139)	193,000	119,000		(74,000)	193,000	0
2321-6343 · Exec Admin Travel	1,290	4,167	2,876	10,000	10,000		(0)	10,000	0
2321-6363 · Exec Admin Printing	6,095	833	(5,262)	6,095	2,000		(4,095)	6,095	0
2321-6371 · Exec Admin Dues And Member	11,663	2,083	(9,579)	11,663	5,000		(6,662)	11,663	0
2321-6411 · Exec Admin Supplies	27,111	21,250	(5,861)	50,480	51,000		520	50,480	0
2322-6362 · Com Serv Advertising	49,373	25,000	(24,373)	58,174	60,000		1,826	58,174	0
2322-6363 · Com Serv Printing	1,826	0	(1,826)	1,826	0		(1,826)	1,826	0
2322-6411 · Community Services Supplies	13,405	8,333	(5,071)	20,000	20,000		0	20,000	0
2329-6319 · Other Exec Admin Prof Serv	7,251	833	(6,418)	9,029	2,000		(7,029)	9,029	0
2331-6337 · Administrative Te - Technology-	93,346	104,167	10,820	250,000	250,000		0	250,000	0
2331-6412 · It Admin Tech Supplies	35,397	1,042	(34,355)	35,397	2,500		(32,897)	2,500	-32,897
2331-6543 · It Admin Tech Equipment	25,980	4,167	(21,813)	25,980	10,000		(15,980)	25,980	0
2331-6544 · Administrative Te - Tech Softwa	0	1,875	1,875	4,500	4,500		0	4,500	0
2411-6319 · Building Admin Prof Serv	600	0	(600)	600	0		(600)	600	0
2411-6371 · Building Level Ad - Dues and M	0	833	833	2,000	2,000		(0)	2,000	0
2411-6411 · Building Admin Supplies	10,921	11,875	954	28,500	28,500		0	28,500	0
2511-6319 · Business Office Prof Serv	553	2,083	1,530	5,000	5,000		0	5,000	0
2511-6363 · Bness Off Printing	437	0	(437)	437	0		(437)	437	0
2511-6411 · Business Office Supplies	21,411	17,708	(3,703)	42,063	42,500		437	42,063	0
2511-6412 · Bness Off Tech Supplies	13,114	12,648	(466)	30,355	30,355		0	30,355	0
2511-6491 · Bness Off Other Materials	(200)	0	200	(200)	0		200	-200	0
2525-6319 · Financial Accounting Services F	57,493	58,333	841	137,982	140,000		2,018	137,982	0
2525-6412 · Technology Supplies	5,956	1,750	(4,206)	10,000	4,200		(5,800)	10,000	0
2529-6319 · Other Fiscal Services Prof Serv	688	2,917	2,228	7,000	7,000		0	7,000	0
2639-6316 · Data Processing And Technolo	11,043	8,500	(2,543)	20,400	20,400		(0)	20,400	0
Total Office & Business Expense	564,842	390,852	(173,990)	1,082,370	938,045		(144,325)	1,049,473	-32,897
Transportation									
2551-6341 · Transportation - Contracted, No	132,366	145,833	13,468	350,000	350,000		0	350,000	0
2551-6342 · Transportation - Contracted, No	13,595	8,333	(5,261)	20,000	20,000		0	20,000	0
2553-6341 · Transportation - Contracted, Dis	31,261	42,500	11,239	99,966	102,000		2,034	100,863	897
2558-6391 · Transportation Sp Funds Purchi	2,970	0	(2,970)	2,970	0		(2,970)	2,073	-897
Total Transportation	180,191	196,667	16,475	472,936	472,000		(936)	472,936	0
Total Expenses	6,041,134	5,940,104	(101,030)	14,584,956	14,256,249		(328,707)	14,494,808	-90,148
Operating Income	(75,734)	(551,441)	475,707	459,127	115,251		343,876	502,730	-43,603
Extraordinary Expenses									
Facility Improvements									
4051-6541 · Building Const Equipment	4,672	0	(4,672)	4,672	0		(4,672)	0	-4,672
4051-6543 · Building Const Tech Equipment	4,576	0	(4,576)	4,576	0		(4,576)	4,576	0
Total Facility Improvements	9,248	0	(9,248)	9,248	0		(9,248)	4,576	-4,672
Total Extraordinary Expenses	9,248	0	(9,248)	9,248	0		(9,248)	4,576	-4,672
Net Income	(84,981)	(551,441)	466,460	449,879	115,251		334,629	498,154	-48,275
Cash Flow Statement	Actual	Budget	Variance	Forecast	Budget	Variance		Prv TOTAL	Diff
Net Income	(84,981)	(551,441)	466,460	449,879	115,251		334,629	498,154	-48,275
Cash Flow Adjustments									
Other Operating Activities									
1598 · Remove from operations	0	0	0	0	0		0	0	0
2154 · Local Taxes Payable	9,044	0	9,044	0	0		0	0	0
2155 · Missouri Income Tax Payable	0	0	0	0	0		0	0	0
2156 · Group Health And Life Insurance Pay	6,626	0	6,626	6,626	0		6,626	-1,565	8,191
Total Other Operating Activities	15,669	0	15,669	6,626	0		6,626	-1,565	8,191
Facilities Project Adjustments									
1599 · Add to facilities	0	0	0	0	0		0	0	0
Total Facilities Project Adjustments	0	0	0	0	0		0	0	0
Total Cash Flow Adjustments	15,669	0	15,669	6,626	0		6,626	-1,565	8,191
Change in Cash	(69,312)	(551,441)	482,129	456,505	115,251		341,255	496,589	-40,084

Monthly Projections

Momentum Academy

July 2023 through November 2023

Forecast														Previous Forecast						
Income Statement	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	TOTAL	Budget	Variance	Comments	Pv Total	Diff	
Revenue																				
Local Revenue																				
5113 - Proposition C (Sales Tax)		155,616	59,603	94,749	94,301	108,588	71,910	71,910	71,910	71,910	71,910	71,910	71,910	1,016,208	1,039,075	(22,868)		1,016,208	0	
5141 - Interest		1,471	1,424	5,440	7,991	8,368	6,472	6,472	6,472	6,472	6,472	6,472	6,472	70,000	9,329	60,671	Interest Earned Bank	25,000	45,000	
Total Local Revenue		157,088	61,027	100,189	102,292	116,956	78,382	78,382	78,382	78,382	78,382	78,382	78,382	1,086,208	1,048,404	37,804		1,041,208	45,000	
State Revenue																				
5311 - Basic Formula		873,066	797,720	828,507	812,496	822,709	819,050	819,050	819,050	819,050	819,050	819,050	819,050	9,887,851	9,861,144	6,707	Annual Transportation funding	9,887,851	0	
5312 - Transportation		0	0	0	57,337	14,335	14,334	14,334	14,334	14,334	14,334	14,334	14,334	172,012	0	172,012		172,012	0	
5319 - Classroom Trust Fund		25,097	24,993	25,126	25,047	25,096	25,061	25,061	25,061	25,061	25,061	25,061	25,061	300,788	318,962	(18,173)		300,788	0	
5397 - Other State Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	70,000	(70,000)	Pre-K Grant fed funds	0	0	
Total State Revenue		898,163	822,713	853,633	894,880	862,140	858,448	858,448	858,448	858,448	858,448	858,448	858,448	10,340,651	10,250,106	90,545		10,340,651	0	
Federal Revenue																				
5412 - Medicaid		0	16,502	0	0	0	28,339	28,339	28,339	28,339	28,339	28,339	28,339	214,876	214,876	0		214,876	0	
5421 - Crsra Child Care Preschool Start-up Grant		0	0	72,563	0	0	0	0	0	0	0	0	0	72,563	0	72,563	Pre-K Grant: Reduced State but	72,563	0	
5422 - ESSER III - ARPA Elementary and Secondary E		0	0	0	356,308	0	118,861	118,861	118,861	118,861	118,861	118,861	118,861	1,188,338	1,190,262	278,076	Remaining ESSER III Funds	1,188,338	(0)	
5423 - ESSER II - CRRSA Elementary and Secondary		0	0	7,800	0	0	5,804	5,804	5,804	5,804	5,804	5,804	5,804	48,425	48,425	0		48,425	0	
5441 - Idea		0	0	0	20,580	0	25,940	25,940	25,940	25,940	25,940	25,940	25,940	202,163	202,163	(0)		202,163	(0)	
5442 - Ecce		5,331	0	0	0	0	0	0	0	0	0	0	0	5,331	0	5,331		5,331	0	
5445 - Food Service-lunch		0	0	18,063	48,454	45,114	54,429	54,429	54,429	54,429	54,429	54,429	54,429	492,651	492,651	(0)		492,651	(0)	
5446 - Food Service-breakfast		16,156	0	7,210	19,954	18,051	12,651	12,651	12,651	12,651	12,651	12,651	12,651	148,928	148,928	0		148,928	(0)	
5448 - Food Service-snacks		0	0	365	383	1,031	0	0	0	0	0	0	0	1,778	0	1,778		748	1,031	
5451 - Title I		0	0	35,286	113,505	0	78,485	78,485	78,485	78,485	78,485	78,485	78,485	698,185	698,180	5		698,185	0	
5461 - Title I-a		0	0	2,657	7,194	0	4,837	4,837	4,837	4,837	4,837	4,837	4,837	43,712	43,687	25		43,712	(0)	
5462 - Title II		0	0	621	1,815	0	1,227	1,227	1,227	1,227	1,227	1,227	1,227	11,027	11,060	(33)		11,027	0	
5465 - Title II		0	0	2,816	11,790	0	8,147	8,147	8,147	8,147	8,147	8,147	8,147	71,637	71,227	410		71,637	0	
Total Federal Revenue		21,487	16,502	147,402	579,984	64,195	338,720	338,720	338,720	338,720	338,720	338,720	338,720	3,199,615	2,841,460	358,155		3,199,584	1,031	
Private Grants and Donations																				
5119 - Other Pupil Income - Fundraising		0	9,682	5,873	3,788	249	0	0	0	0	0	0	0	19,592	10,000	9,592	Uniform Sales& Event Income	19,343	249	
5192 - Donations		0	0	152,204	13,916	452	21,406	21,406	21,406	21,406	21,406	21,406	21,406	316,413	218,000	98,413	\$300,585 TOT (Removed Thers	316,413	(0)	
Total Private Grants and Donations		0	9,682	158,077	17,704	701	21,406	21,406	21,406	21,406	21,406	21,406	21,406	336,005	228,000	108,005		335,756	249	
Earned Fees																				
5195 - Prior Period Adjustment		0	0	0	0	200	0	0	0	0	0	0	0	200	0	200		0	200	
5198 - Miscellaneous Revenue		65	1,543	79,203	528	65	0	0	0	0	0	0	0	81,405	3,500	77,905	Sponsor Reimbursement	81,340	65	
Total Earned Fees		65	1,543	79,203	528	265	0	0	0	0	0	0	0	81,605	3,530	78,075		81,340	265	
Total Revenue		1,076,803	911,468	1,336,504	1,594,388	1,044,237	1,296,955	1,296,955	1,296,955	1,296,955	1,296,955	1,296,955	1,296,955	15,044,063	14,371,500	672,563		14,997,538	46,545	
Expenses																				
Salaries																				
1111-6111 ES Instruction Cert FT		130,410	144,140	148,495	141,533	148,610	158,255	158,255	158,255	158,255	158,255	158,255	158,255	1,820,970	1,282,474	(538,496)		1,830,814	9,644	
1111-6122 ES Instruction NC FT		0	150	3,000	3,000	3,520	3,333	3,333	3,333	3,333	3,333	3,333	3,333	33,003	0	(33,003)		32,817	(187)	
1111-6131 ES Instruction NC Supp Pay		2,256	2,679	1,659	2,465	6,009	4,469	4,469	4,469	4,469	4,469	4,469	4,469	42,900	44,000	0		44,000	0	
1111-6151 ES Instruction NC PT		3,336	5,659	6,640	6,553	6,774	7,278	7,278	7,278	7,278	7,278	7,278	7,278	79,909	380,990	301,080		67,080	(1,828.29)	
1111-6152 ES Instruction Aides		15,225	7,881	3,331	3,331	7,044	9,241	9,241	9,241	9,241	9,241	9,241	9,241	101,499	238,307	136,808		150,971	49,472	
1131-6111 MS Instruction Cert FT		29,330	39,742	41,894	41,894	37,853	41,096	41,096	41,096	41,096	41,096	41,096	41,096	478,988	573,040	94,052		482,231	3,243	
1131-6131 MS Instruction NC Supp Pay		0	0	0	0	1,500	0	0	0	0	0	0	0	25,100	24,000	(1,100)		24,638	(1,500)	
1131-6151 MS Instruction NC FT		3,844	6,039	7,208	6,387	3,268	6,136	6,136	6,136	6,136	6,136	6,136	6,136	69,676	122,445	(52,769)		72,543	2,666	
1191-6131 Summer Instruction Supp Pay		0	0	0	0	0	7,143	7,143	7,143	7,143	7,143	7,143	7,143	50,000	50,000	0		50,000	0	
1221-6111 Special Education Cert FT		22,874	0	31,916	31,777	31,777	31,441	31,441	31,441	31,441	31,441	31,441	31,441	368,138	355,899	(12,169)		367,821	(337)	
1221-6131 Special Education Supp Pay		0	0	0	0	0	2,714	2,714	2,714	2,714	2,714	2,714	2,714	19,000	19,000	0		19,000	0	
1221-6151 Special Education NC FT		0	0	0	0	0	0	0	0	0	0	0	0	0	43,563	43,563		0	0	
1221-6152 Special Education Aides		9,740	13,308	12,961	10,820	9,239	12,240	12,240	12,240	12,240	12,240	12,240	12,240	141,745	140,475	(1,270)		144,745	3,001	
1271-6111 Bilingual Instruction Cert FT		9,140	9,140	9,140	9,140	9,140	14,073	14,073	14,073	14,073	14,073	14,073	14,073	144,213	104,668	(39,545)		149,146	4,933	
1271-6151 Bilingual Instruction NC FT		0	0	0	0	0	0	0	0	0	0	0	0	0	55,350	0		0	0	
1411-6131 Student Activities Supp Pay		0	575	0	575	0	14,121	14,121	14,121	14,121	14,121	14,121	14,121	100,000	100,000	0		100,000	0	
1421-6131 Student Athletics Supp Pay		0	1,250	0	1,250	2,100	486	486	486	486	486	486	486	8,000	8,000	(0)		8,000	0	
2131-6131 Social Work NC Pt		0	1,250	0	1,250	0	0	0	0	0	0	0	0	0	2,500	0	(2,500)		2,500	0
2131-6151 Social Work NC FT		11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	132,000	0		132,000	0	
2134-6151 Nursing NC FT		0	5,085	5,085	5,085	5,085	5,167	5,167	5,167	5,167	5,167	5,167	5,167	59,000	80,000	21,000		56,587	82	
2231-6131 Professional Development Supp Pay		0	500	1,100	0	4,800	0	0	0	0	0	0	0	6,400	0	(6,400)		1,600	(4,800)	
2231-6112 Exec Admin Cert Ft Admin		14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	175,000	171,200	(3,800)		175,000	(0)	
2322-6131 Community Services Supp Pay		500	0	0	0	0	0	0	0	0	0	0	0	900	0	(900)		900	0	
2329-6112 Other Exec Admin Cert Ft Admin		11,048	13,757	13,757	13,757	13,757	13,757	13,757	13,757	13,757	13,757	13,757	13,757	162,377	331,780	169,403		169,403	(0)	
2329-6131 Other Exec Admin Supp Pay		4,120	833	833	833	833	2,507	2,507	2,507	2,507	2,507	2,507	2,507	25,000	25,000	(0)		25,000	0	
2329-6151 Other Exec Admin NC Ft		32,666	30,357	31,094	26,371	26,050	25,531	25,531	25,531	25,531	25,531	25,531	25,531	325,299	225,404	(99,855)		324,740	(519)	
2329-6161 Other Exec Admin NC Ft		1,358	1,188	2,654	806	963	5,000	5,000	5,000	5,000	5,000	5,000	5,000	41,959	0	(41,959)		46,006	4,047	
2331-6151 It Admin NC FT		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	59,000	59,000	0		59,000	0	
2411-6112 Building Admin Cert Ft Admin		61,648	61,679	61,242	58,679	54,731	54,742	54,742	54,742	54,742	54,742	54,742	54,742	681,173	792,715	111,542		681,165	11	
2411-6122 Building Admin Cert Pt		0	136	3,140	2,316	2,306	2,500	2,500	2,500	2,500	2,500	2,500	2,500	25,398	30,000	4,602		25,398	194	

2511-6221 - Business Office Cert PRS	5,524	5,525	5,525	5,525	5,525	5,510	4,898	4,898	4,898	4,898	4,898	4,898	62,523	47,776	(14,747)		62,508	(15)	
2511-6222 - Business Office Sec PRS	2,328	2,325	2,323	2,323	2,323	2,531	2,531	2,531	2,531	2,531	2,531	2,531	26,894	31,408	2,425		29,879	295	
2511-6232 - Business Office Medicare	545	523	523	523	523	592	592	592	592	592	592	592	6,778	7,348	567		6,747	299	
2511-6241 - Business Office Emp Ins	3,656	3,656	3,656	3,656	3,656	3,033	3,033	3,033	3,033	3,033	3,033	3,033	36,400	39,593	(3,193)		36,400	87	
2511-6221 - Maint Of Plant Nc Prs	4,059	3,867	3,576	3,181	3,168	3,802	3,802	3,802	3,802	3,802	3,802	3,802	44,464	46,357	1,893		40,998	634	
2511-6231 - Maint Of Plant Soc Sec	1,684	1,588	1,455	1,388	1,413	1,746	1,746	1,746	1,746	1,746	1,746	1,746	17,929	22,021	2,262		15,092	333	
2511-6232 - Maint Of Plant Medicare	396	371	340	324	320	408	408	408	408	408	408	408	4,621	5,150	529		4,699	78	
2511-6241 - Maint Of Plant Emp Ins	2,751	3,254	3,254	3,254	3,254	2,759	3,467	3,467	3,467	3,467	3,467	3,467	39,328	41,600	2,272		40,236	78	
2511-6231 - Food Preparation Nc PRS	2,590	2,415	2,623	2,623	2,623	2,578	2,578	2,578	2,578	2,578	2,578	2,578	30,917	38,261	7,344		30,872	(45)	
2511-6232 - Food Preparation Soc Sec	1,051	966	1,079	1,198	1,167	1,184	1,184	1,184	1,184	1,184	1,184	1,184	13,738	17,572	3,834		13,757	17	
2511-6232 - Food Preparation Medicare	246	224	252	280	273	277	277	277	277	277	277	277	3,215	4,110	897		3,215	4	
2511-6241 - Food Preparation Emp Ins	2,275	2,247	2,274	2,274	2,274	2,274	2,600	2,600	2,600	2,600	2,600	2,600	28,847	41,867	13,020		29,543	30	
3812-6231 - Afterschool Soc Sec	0	232	535	800	588	0	0	0	0	0	0	0	0	2,156	(2,156)		1,568	(588)	
3812-6232 - Afterschool Medicare	0	54	125	187	138	0	0	0	0	0	0	0	0	504	(504)		367	(138)	
3912-6231 - Parental Involvement Soc Sec	0	77	0	77	0	0	0	0	0	0	0	0	0	155	(155)		0	0	
3912-6232 - Parental Involvement Medicare	0	18	0	18	0	0	0	0	0	0	0	0	0	36	(36)		0	0	
Total Benefits and Taxes	150,197	204,272	183,635	163,460	163,929	162,027	156,269	156,269	156,269	156,269	156,269	156,269	1,965,134	2,035,656	70,522		1,963,864	(1,270)	
Staff-Related Costs																			
2211-6319 - Professional Development Prof Serv	4,090	6,512	7,466	5,063	9,569	10,018	10,018	10,018	10,018	10,018	10,018	10,018	102,834	107,950	5,126		103,433	609	
2211-6324 - Professional Development Travel	571	(1,090)	0	0	0	0	0	0	0	0	0	0	0	(468)	0		0	0	
2213-6371 - Professional Development Dues and M	0	0	3,718	0	0	0	0	0	0	0	0	0	0	3,718	(3,718)		0	0	
2213-6411 - Professional Development Supplies	244	36	0	0	609	0	0	0	0	0	0	0	0	890	(890)		280	(609)	
2213-6412 - Professional Development Tech Support	0	987	0	0	0	0	0	0	0	0	0	0	0	987	(987)		0	0	
2644-6319 - Professional Development Noninstruc	410	34,197	5,318	825	0	0	0	0	0	0	0	0	0	40,590	(36,265)		39,759	(825)	
2644-6319 - Non-Instructional Staff Supplies	468	(811)	10,080	5,713	1,215	1,863	1,863	1,863	1,863	1,863	1,863	1,863	28,704	30,000	1,296		29,749	1,048	
2644-6411 - Professional Development Noninstruc	7,805	0	0	0	220	0	0	0	0	0	0	0	0	740	(740)		520	(220)	
2649-6319 - Staff Services, Other Prof Serv	5,200	0	0	0	0	0	0	0	0	0	0	0	0	7,805	7,500	(305)		7,805	0
Total Staff-Related Costs	14,108	5,685	55,462	15,093	124,438	12,880	11,880	11,880	11,880	11,880	11,880	11,880	185,949	185,950	1		185,949	(0)	
Rent	82,086	168,962	106,915	87,286	127,899	72,254	72,254	72,254	72,254	72,254	72,254	72,254	1,096,926	1,096,926	0		1,096,926	0	
Total Rent	82,086	168,962	106,915	87,286	127,899	72,254	72,254	72,254	72,254	72,254	72,254	72,254	1,096,926	1,096,926	0		1,096,926	0	
Occupancy Service																			
2542-6319 - Facilities Prof Serv	0	0	0	0	1,048	0	0	0	0	0	0	0	0	1,048	0	(1,048)		0	(1,048)
2542-6332 - Facilities Rep & Maint	1,600	14,372	13,582	12,933	18,885	11,161	11,161	11,161	11,161	11,161	11,161	11,161	139,500	139,500	0		139,500	0	
2542-6335 - Facilities Water/sewer	162	2,560	1,153	1,166	1,125	376	376	376	376	376	376	376	7,749	7,749	(0)		7,749	(0)	
2542-6336 - Facilities Trash Remov	4,236	3,317	2,946	2,946	2,746	1,995	1,995	1,995	1,995	1,995	1,995	1,995	29,900	29,900	0		29,900	0	
2542-6338 - Facilities Tech Rental	3,922	2,661	2,747	2,404	3,994	6,799	6,799	6,799	6,799	6,799	6,799	6,799	65,000	65,000	0		65,000	(0)	
2542-6339 - Facilities Oth Prop Serv	14,817	8,175	2,380	2,020	11,176	712	712	712	712	712	712	712	43,555	43,555	(0)		43,555	(0)	
2542-6341 - Facilities Prop Insur	1,752	981	5,198	0	1,762	5,057	5,057	5,057	5,057	5,057	5,057	5,057	47,000	47,000	(0)		47,000	(0)	
2542-6361 - Facilities Phenol/maint	2,507	2,542	2,956	3,262	12,709	3,393	3,393	3,393	3,393	3,393	3,393	3,393	59,962	59,962	0		59,962	0	
2542-6361 - Facilities Supplies	1,269	824	10,569	3,800	17,768	3,480	3,480	3,480	3,480	3,480	3,480	3,480	65,000	65,000	(0)		65,000	(0)	
2542-6461 - Facilities Electricity	6,585	13,802	20,424	13,988	6,988	11,188	11,188	11,188	11,188	11,188	11,188	11,188	140,000	140,000	(0)		140,000	(0)	
2542-6462 - Facilities Gas	207	461	494	529	823	4,213	4,213	4,213	4,213	4,213	4,213	4,213	32,000	32,000	(0)		32,000	(0)	
2542-6469 - Security Svcs Prof Serv	6,656	5,825	5,825	5,825	3,355	3,127	3,127	3,127	3,127	3,127	3,127	3,127	40,000	40,000	(0)		40,000	(0)	
2546-6411 - Security Svcs Supplies	4,950	988	2,000	0	250	0	0	0	0	0	0	0	6,188	5,000	(3,188)		7,938	(2,250)	
Total Occupancy Service	48,691	64,858	65,485	42,180	73,281	54,815	54,815	54,815	54,815	54,815	54,815	54,815	678,504	673,968	(4,236)		678,906	(1,280)	
Student Expense, Direct																			
1111-6319 - ES Instruction Prof Serv	2,853	2,714	41,184	12,329	47,700	27,317	27,317	27,317	27,317	27,317	27,317	27,317	300,000	190,000	(110,000)	TOT Funded	200,000	(100,000)	
1111-6391 - ES Field Trip	0	206	0	0	20,700	3,156	3,156	3,156	3,156	3,156	3,156	3,156	25,000	25,000	(0)		25,000	0	
1111-6411 - ES Instruction Supplies	45,330	26,501	38,037	362	10,227	8,256	8,256	8,256	8,256	8,256	8,256	8,256	178,250	110,250	(68,000)	TOT Funded	178,250	0	
1111-6412 - ES Instruction Tech Supplies	23,812	16,359	57,131	260	16,111	9,622	9,622	9,622	9,622	9,622	9,622	9,622	129,600	129,600	(0)		129,600	0	
1111-6413 - Textbooks	0	14,030	1,020	1,020	6,702	1,067	1,067	1,067	1,067	1,067	1,067	1,067	67,000	67,000	(0)	TOT Funded	120,500	0	
1111-6441 - Elementary - Library Books and Supplies	0	0	0	0	0	1,071	1,071	1,071	1,071	1,071	1,071	1,071	7,500	7,500	(0)		7,500	0	
1111-6491 - ES Instruct Other Materials	22,202	6,627	0	0	0	4,239	4,239	4,239	4,239	4,239	4,239	4,239	58,500	58,500	(0)		58,500	0	
1191-6319 - Summer Instruction Prof Serv	0	0	0	0	0	1,714	1,714	1,714	1,714	1,714	1,714	1,714	12,000	12,000	(0)		12,000	0	
1191-6319 - Summer Instruction Supplies	0	0	0	0	0	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	(0)		11,000	0	
1221-6311 - Special Education Instruc Serv	0	6,570	13,854	11,684	20,582	11,000	11,000	11,000	11,000	11,000	11,000	11,000	126,890	81,250	(48,440)	Inc Outsourced SPED, reduction	120,000	(9,582)	
1221-6411 - Special Education Supplies	0	0	0	558	0	492	492	492	492	492	492	492	4,000	4,000	(0)		4,000	0	
1221-6412 - Special Education Instruct Mat	0	0	0	0	0	286	286	286	286	286	286	286	2,000	2,000	(0)		2,000	0	
1271-6319 - Bilingual Instruction Prof Serv	29	11	0	0	315	1,828	1,828	1,828	1,828	1,828	1,828	1,828	13,500	13,500	(0)		13,500	0	
1271-6411 - Bilingual Instruction Supplies	0	0	0	0	0	714	714	714	714	714	714	714	5,000	5,000	(0)		5,000	(0)	
1271-6412 - Bilingual Instruction Tech Supplies	0	0	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	7,000	7,000	(0)		7,000	0	
1271-6431 - Bilingual Instruction Textbook	0	0	0	0	0	286	286	286	286	286	286	286	2,000	2,000	(0)		2,000	0	
1411-6319 - Student Activities Prof Serv	0	1,870	0	0	0	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,870	1,870	(0)		1,870	0	
1411-6411 - Student Activities Supplies	0	0	0	255	818	1,194	1,194	1,194	1,194	1,194	1,194	1,194	9,430	10,000	570		9,430	0	
1421-6319 - Student Activities Prof Serv	0	0	0	0	0	386	386	386	386	386	386	386	2,700	2,700	(0)		2,700	0	
1421-6371 - Stu Ah Dues and Memberships	0	0	850	0	2,500	521	521	521	521	521	521	521	7,000	7,000	(0)		7,000	0	
1421-6411 - Student Activities Prof Serv	0	643	2,011	1,140	5,847	50	50	50	50	50	50	50	10,000	10,000	(0)		10,000	0	
1911-6311 - Virtual Instruction - Purchased Instructional	0	0	0	0	0	25,714	25,714	25,714	25,714	25,714	25,714	25,714	180,000	180,000	(0)		180,000	0	
1913-6311 - Special Instruction - Purchased Instructional	28,522	4,250	4,968	11,623	0	16,520	16,520	16,520	16,520	16,520	16,520	16,520	165,000	165,000	(0)		165,000	(0)	
2122-6311 - Counseling Instruction Serv	21,224	0	11,700	0	0	14,499	14,499	14,499	14,499	14,499	14,499	14,499	150,000	150,000	(0)		150,000	(0)	
2122-6411 - Counseling Supplies	0	0	0	0	0	14	14	14	14	14	14	14	100	100	(0)	</			

[illegible]

Balance Sheet

Momentum Academy

As of November 30, 2023

Balance Sheet	6/30/2023	11/30/2023	6/30/2024
Assets	Last Year	Current	Year End
Assets			
Current Assets			
Cash			
Ending Cash			4,091,971
1111 · Cash	58,566	133,486	0
1114 · Fund Raising Account	2,791	2,791	0
1115 · Busey	7,284	7,284	0
1116 · 997 Tge Checking	3,143	3,143	0
1117 · 998 Parental Involvem - Gp Fic	2,047	2,047	0
1118 · Busey Money Market	3,561,635	3,417,403	0
Total Cash	3,635,466	3,566,154	4,091,971
Intercompany Transfers			
1598 · Remove from operations	0	0	0
1599 · Add to facilities	0	0	0
Total Intercompany Transfers	0	0	0
Total Current Assets	3,635,466	3,566,154	4,091,971
Total Assets	3,635,466	3,566,154	4,091,971
Liabilities and Equity	Last Year	Current	Year End
Liabilities and Equity			
Current Liabilities			
Other Current Liabilities			
2154 · Local Taxes Payable	0	9,044	0
2155 · Missouri Income Tax Payable	(15)	(15)	(15)
2156 · Group Health And Life Insurance F	6,874	13,500	13,500
Total Other Current Liabilities	6,858	22,528	13,484
Total Current Liabilities	6,858	22,528	13,484
Equity			
Unrestricted Net Assets			
3111 · Fund Balance	3,628,608	3,628,608	3,628,608
Total Unrestricted Net Assets	3,628,608	3,628,608	3,628,608
Net Income			
Net Income	0	(84,981)	449,879
Total Net Income	0	(84,981)	449,879
Total Equity	3,628,608	3,543,626	4,078,487
Total Liabilities and Equity	3,635,466	3,566,154	4,091,971

July 2023 through November 2023

School Type:

Revenue Drivers

Revenue Drivers	
As of	
Enrollment	
SpEd Students	
YTD Attendance %	

Enrollment	Recent DESE Pmt	Budgeted	FWADA	Forecast	MAX	Change	Gain/(Loss)
Start of Year Enrollment		780	642	642	642	-138	-18%
Attrition		3.00%			-	0	-100%
End of Year Enrollment		756	659	657	659	-97	-13%
Attendance %		90.0%	94%	93%	1	4.0%	4%

ADA	Recent DESE Pmt	Budgeted	FWADA	Forecast	MAX	Change	Gain/(Loss)
Regular Term ADA							
Pre-K	596.0	15.0		15.0	-	(15.0)	-100%
K-12	15.0	676.3	720.4	596.0	720.4	44.1	7%
Subtotal Regular Term	611.0	691.34	720.4	611.0	720.4	29.1	0%
Remedial ADA	-	-	-	-	-	-	0%
Summer ADA	7.7	8,690	7.7	7.7	7.7	(1.0)	-11%
Total ADA	618.7	700.0	728.1	618.7	728.1	28.1	4%

Special Populations Weights	Recent DESE Pmt	Budgeted	FWADA	Forecast	MAX	Change	Gain/(Loss)
Free and Reduced Lunch (FRL)							
% of ADA	77.07%	77.07%	77.07%	77.07%	77%	0.0%	0
Count	459.34	521.26	555.25	459.34	555.25	33.99	0
Weight	68.12	77.31	85.8	68.12	85.8	8.5	0

Individualized Education Plans (IEP)	66.12	77.31	83.8	66.12	83.8	8.3
% of ADA	12.12%	11.52%	11.52%	12.93%	12%	-0.60%
Count	79	81.97	83.00	79.00	83.00	1.03
Weight						1.25%

Weight	-	-	-	-	-	#DIV/0!
Limited English Proficiency (LEP)						
% of ADA		11.81%	13.46%	9.49%	13%	2%
Count	77	79.86	97.00	58.00	97.00	0
Weight	37.7	38.8	49.763	26.143	19.3	39.203

Weight	37.3	38.1	49.252	26.143	49.3	11.2	29.30%
Total WADA	724.2	864.1	863.168	712.978	863.2	(1.0)	-0.11%

Total WADA	724.2	664.1	663.166	712.976	663.2	(1.0)	-0.11%
Per Wada Payment	12,112.190	11,960.00	11,960.00	11,960.00	11,960.00	-	0.00%

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2027 Actual
State Aid Projection	8,639,628.90	10,180,087.68	10,168,639.43	8,399,306.90	10,168,639.43	(11,448.25)	-0.11%

Prior Year Adjustment	-	-	-	-	#DIV/0!
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Net State Rev Projection	8,639,628.90	10,180,087.68		<u>10,168,639.43</u>	8,399,306.90	<u>10,168,639.43</u>	(11,448.25)	-0.11%
Gleason Trust Fund	249,062.00			<u>249,062.00</u>	249,062.00	<u>249,062.00</u>	(10,172.70)	-5.30%

MATCH

Finance Committee Report 11/17/23

23-24 ENROLLMENT

Campus	Leads	Pending Offers	Registration in Progress	Registration Complete	Open Seats	Current Enrollment SY23-24 (includes registration complete)	Budgeted Enrollment	% of Budgeted Enrollment Confirmed	Enrollment Goal
TGS		0	0	83	39	236	239	98.74%	248
FP		0	0	35	83	127	187	67.91%	210
TGE		0	0	50	40	159	177	89.83%	199
GP		0	0	50	36	144	162	88.89%	173
REGIONAL	3	0	0	218	198	666	765	87.06%	830

- Oct/November enrollment efforts executed:
 - 3 community walks for community advertising and connections with 9 organizations/ businesses
 - 3 recruitment and info booths at SLPL and food programs
 - 1 connection with early childhood and daycare centers, 10 more scheduled for Dec
 - 2 family and community engagement events & 4 family feedback sessions (1 at each campus)
 - 1 brand awareness community event: Thanksgiving parade with Momentum Dance/ Cheerleading, 1 additional planned for Dec
- 16 Scholars enrolled in Oct/November out of 23 leads
- 24 (25th pending) disenrollments in Oct/Nov (21% relocation, 37% transportation (some due to loss of MKVento, 42% school fit indicator)

ATTENDANCE & ENROLLMENT

	ADA - Nov 30	Present
TGS	215.99	93.32%
FP	114.49	90.83%
TGE	144.47	93.55%
GP	123.48	90.74%

Finance Committee Report 11/17/23

TOTAL	599.14 +7.7 from summer school	92.50%
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Human Resources - Hiring update

HR:

- Salary Schedule Proposal (attached), EdOps is currently inputting high recommendation into draft budget model
- Merit Awards Update
 - \$70,000 in awards
 - 68 performance based merit awards
 - 38 attendance based merit awards
- Hiring Update

# of Vacancies	
School Vacancies	10
Teacher Vacancies	3
Instructional Support Vacancies	5
Regional Vacancies	0
Total Vacancies	9

Finance Committee Report 11/17/23

FACILITIES & MAINTENANCE - *Building Audit Review*

Prioritized for 23-24 and 24-25: HVAC, flatwork, sealing and masonry to mitigate water intrusion

- HVAC, heating, cooling systems: \$10,840 spent to repair systems so far this year at GP, TGS, TGE
 - Approved an additional \$16,000 for further HVAC work at TGE
- An estimated \$80,000 in flatwork and roof work needs to be prioritized in the next year that require bidding
- \$50,000 remain in facilities budget for this FY, and an additional set aside of \$45,000 for future planned repairs



SUMMARY OF BUILDING AUDIT FINDINGS

Building	Minor / Requires Maintenance	Moderate / Repair Needed	Critical / Potential Hazard	Immediate Costs	Cost Next 5 Yrs	Cost Next 10 Yrs	Maintenance Obligation
TGS	9	39	3	\$28,025	\$202,046		Bldg A - 100% Bldg B - 90%
FP	6	25	1	\$10,025		\$141,038	100%
TGE	5	28	7	\$27,000	\$234,375	\$241,425	100%
GP	4	24	3	\$58,460	\$68,235	\$273,148	100%
Totals Summary	24	116	14	\$123,510	\$514,681	\$857,657	

[Click here to view full building audit reports](#)

High End									
CERTIFIED - MO Teaching Certification						UNCERTIFIED/ Sub Certified			
Level	BACC	Recommendation	MAST	Recommendation		Level	60 HR	BACC	MAST
1	\$43,282.72	\$46,096.10	\$45,021.60	\$48,398.22		1	\$40,036.52	\$43,330.33	\$44,021.77
2	\$44,364.79	\$47,248.50	\$46,147.14	\$49,608.18		2	\$41,037.43	\$44,413.59	\$45,122.32
3	\$45,473.91	\$48,429.71	\$47,300.82	\$50,848.38		3	\$42,063.36	\$45,523.93	\$46,250.37
4	\$46,610.76	\$49,640.45	\$48,483.34	\$52,119.59		4	\$43,114.95	\$46,662.03	\$47,406.63
5	\$47,776.02	\$50,881.47	\$49,695.42	\$53,422.58		5	\$44,192.82	\$47,828.58	\$48,591.80
6	\$48,970.42	\$52,153.50	\$50,937.81	\$54,758.14		6	\$45,297.64	\$49,024.29	\$49,806.59
7	\$50,194.69	\$53,457.34	\$52,211.25	\$56,127.10		7	\$46,430.08	\$50,249.90	\$51,051.76
8	\$51,449.55	\$54,793.77	\$53,516.53	\$57,530.27		8	\$47,590.84	\$51,506.15	\$52,328.05
9	\$52,735.79	\$56,163.62	\$54,854.45	\$58,968.53		9	\$48,780.61	\$52,793.80	\$53,636.26
10	\$54,054.19	\$57,567.71	\$56,225.81	\$60,442.74		10	\$50,000.12	\$54,113.65	\$54,977.16
11	\$55,405.54	\$59,006.90	\$57,631.45	\$61,953.81		11	\$51,250.13	\$55,466.49	\$56,351.59
12	\$56,790.68	\$60,482.07	\$59,072.24	\$63,502.66		12	\$52,531.38	\$56,853.15	\$57,760.38
13	\$58,210.45	\$61,994.13	\$60,549.05	\$65,090.23		13	\$53,844.66	\$58,274.48	\$59,204.39
14	\$59,665.71	\$63,543.98	\$62,062.77	\$66,717.48		14	\$55,190.78	\$59,731.34	\$60,684.50
15	\$61,157.35	\$65,132.58	\$63,614.34	\$68,385.42		15	\$56,570.55	\$61,224.62	\$62,201.61
Webster Grove 2023-2024									
Base	\$46,597.00	\$50,830.00							
	\$46,972.00	\$51,299.00							
SLPS									
0-3 years	\$45,136.35	\$48,145.65							
4-6	\$46,340.07	\$48,747.09							
Regional Average-Elementary									
25th Percentile	\$44,015.00								
	\$45,787.00								
Regional Average-Middle School									
25th Percentile	\$45,544.00								
	\$47,380.00								

Low End									
CERTIFIED - MO Teaching Certification						UNCERTIFIED/ Sub Certified			
Level	BACC	Recommendation	MAST	Recommendation		Level	60 HR	BACC	MAST
1	\$43,282.72	\$45,446.86	\$45,021.60	\$47,272.68		1	\$40,036.52	\$42,720.04	\$43,401.75
2	\$44,364.79	\$46,583.03	\$46,147.14	\$48,454.50		2	\$41,037.43	\$43,788.05	\$44,486.79
3	\$45,473.91	\$47,747.60	\$47,300.82	\$49,665.86		3	\$42,063.36	\$44,882.75	\$45,598.96
4	\$46,610.76	\$48,941.29	\$48,483.34	\$50,907.51		4	\$43,114.95	\$46,004.82	\$46,738.93
5	\$47,776.02	\$50,164.83	\$49,695.42	\$52,180.19		5	\$44,192.82	\$47,154.94	\$47,907.41
6	\$48,970.42	\$51,418.95	\$50,937.81	\$53,484.70		6	\$45,297.64	\$48,333.81	\$49,105.09
7	\$50,194.69	\$52,704.42	\$52,211.25	\$54,821.82		7	\$46,430.08	\$49,542.15	\$50,332.72
8	\$51,449.55	\$54,022.03	\$53,516.53	\$56,192.36		8	\$47,590.84	\$50,780.71	\$51,591.04
9	\$52,735.79	\$55,372.58	\$54,854.45	\$57,597.17		9	\$48,780.61	\$52,050.23	\$52,880.81
10	\$54,054.19	\$56,756.90	\$56,225.81	\$59,037.10		10	\$50,000.12	\$53,351.48	\$54,202.84
11	\$55,405.54	\$58,175.82	\$57,631.45	\$60,513.03		11	\$51,250.13	\$54,685.27	\$55,557.91
12	\$56,790.68	\$59,630.21	\$59,072.24	\$62,025.85		12	\$52,531.38	\$56,052.40	\$56,946.85
13	\$58,210.45	\$61,120.97	\$60,549.05	\$63,576.50		13	\$53,844.66	\$57,453.71	\$58,370.53
14	\$59,665.71	\$62,648.99	\$62,062.77	\$65,165.91		14	\$55,190.78	\$58,890.05	\$59,829.79
15	\$61,157.35	\$64,215.22	\$63,614.34	\$66,795.06		15	\$56,570.55	\$60,362.30	\$61,325.53

 Momentum Academy					 Momentum Academy							
2 to 2.5% increase					1.5% to 2% inc							
Level	Asst Principal	Recommended	Principal	Recommended	Level	Asst Principal	Recommended	Principal	Recommended			
1	\$62,000.00	\$63,550.00	\$88,000.00	\$90,200.00	1	\$60,372.50	\$61,278.09	\$85,690.00	\$86,975.35			
2	\$63,550.00	\$64,821.00	\$90,200.00	\$92,004.00	2	\$61,579.95	\$62,503.65	\$87,403.80	\$88,714.86			
3	\$65,138.75	\$66,117.42	\$92,455.00	\$93,844.08	3	\$62,811.55	\$63,753.72	\$89,151.88	\$90,489.15			
4	\$66,767.22	\$67,439.77	\$94,766.38	\$95,720.96	4	\$64,067.78	\$65,028.80	\$90,934.91	\$92,298.94	Shall we consider removing and shortening the time frame in which a cert is required?		
5	\$68,436.40	\$68,788.56	\$97,135.53	\$98,113.99	5	\$65,349.14	\$66,329.37	\$92,753.61	\$94,144.92			
6	\$70,147.31	\$70,508.28	\$99,078.25	\$100,566.84	6	\$66,656.12	\$67,655.96	\$94,608.68	\$96,027.81			
7	\$71,900.99	\$72,270.98	\$101,059.81	\$102,578.17								
8	\$73,698.52	\$74,077.76	\$103,081.01	\$104,629.74								
9	\$75,540.98	\$75,929.70	\$105,142.63	\$106,722.33								
10	\$77,429.50	\$77,827.95	\$107,245.48	\$108,856.78								
11	\$79,365.24	\$79,773.64	\$109,390.39	\$111,033.91								
12	\$81,349.37	\$81,767.99	\$111,578.20	\$113,254.59								
13	\$83,383.11	\$83,812.19	\$113,809.76	\$115,519.68								
14	\$85,467.68	\$85,907.49	\$116,085.96	\$117,830.08								
15	\$87,604.38	\$88,055.18	\$118,407.67	\$120,186.68								
Certification Required					Uncertified, 5% less starting, 2% annual increase							

<u>SUPPORT STAFF</u>		Salary Min	Salary Max					
Level	Positions			Min	Mid	Max		
1		\$29,800	\$35,500	\$14.33	\$15.70	\$17.07		
		\$31,737	\$37,630	\$15.26	\$16.67	\$18.09	equity increase 6% or more	
	Custodian							
	Food Service Assistant							
	Office Asst							
2		\$32,000	\$40,000	\$15.38	\$17.31	\$19.23		
		\$33,280	\$41,600	\$16.00	\$18.00	\$20.00		
	Food Service Lead							
	Teaching Assistant							
	<i>Building Support/ Sub</i>							
	Paraprofessional							
3		\$33,000	\$45,000	\$15.87	\$18.75	\$21.63		
		\$35,970	\$45,900	\$17.29	\$19.68	\$22.07		
	Lead Custodian							
	Secretary / Office Manager							
	Food Service Manager Coordinator							
4		\$48,000	\$60,000	\$23.08	\$25.96	\$28.85		
		\$48,960	\$61,800	\$23.54	\$26.63	\$29.71		
	Executive Assistant							
	School Admissions Manager							
	<i>Pre-K / Program Coordinator</i>							
	Maintenance Coordinator							
	Human Resource Specialist							
	Technology Specialist							
5		\$58,000	\$75,000	\$27.88	\$31.97	\$36.06		
		\$59,160	\$76,500	\$28.44	\$32.61	\$36.78		
	Maintenance / Facilities Manager							
	Social Worker							
	Regional Operations Manager							
	Registered Nurse							
	Human Resource Generalist							

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Attendance Audit Report

Momentum Fox Park (23-24 Momentum Fox Park ELEM) Grade(s): 01 02 03 04 05 K
Academic Year: 23-24 Days: 78 Instructional Days: 69
Date Range: 08/22/2023-12/07/2023
Students with >= 90% Present Percent:54. Students with < 90% Present Percent:40
Attendance Status Percentage:0.5745

Grade	Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
01	14	4594.5000	771.5000	5366.0000	0.0000	85.6224	9.6800	12.2517
02	17	6102.7500	590.5000	6693.2500	0.0000	91.1776	13.4287	16.2517
03	19	5037.2500	587.0000	5624.2500	0.0000	89.5630	11.0555	14.4597
04	20	7983.7500	536.0000	8519.7500	0.0000	93.7087	17.6144	20.0000
05	17	5142.7500	553.2500	5696.0000	0.0000	90.2870	11.3462	16.0000
K	7	2742.2500	272.2500	3014.5000	0.0000	90.9686	6.0502	7.0000
Totals	94	31603.2500	3310.5000	34913.7500	0.0000	90.5181	69.1750	85.9631

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Attendance Audit Report

Momentum Fox Park (23-24 Momentum Fox Park UA) Grade(s): 06 07 08
Academic Year: 23-24 Days: 78 Instructional Days: 69
Date Range: 08/22/2023-12/07/2023
Students with >= 90% Present Percent:40. Students with < 90% Present Percent:19
Attendance Status Percentage:0.6780

Grade	Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
06	19	6449.7500	582.0000	7031.7500	0.0000	91.7232	14.2299	18.0000
07	19	6330.1000	809.6500	7139.7500	0.0000	88.6599	13.5392	18.9834
08	21	7969.0000	577.7500	8546.7500	0.0000	93.2401	17.5459	20.0997
Totals	59	20748.8500	1969.4000	22718.2500	0.0000	91.3312	45.3150	57.0831

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Momentum Gravois Park (23-24 Momentum GP ELEM) Grade(s): 01 02 03 04 05 K
Academic Year: 23-24 Days: 78 Instructional Days: 69
Date Range: 08/22/2023-12/07/2023
Students with >= 90% Present Percent:68. Students with < 90% Present Percent:45
Attendance Status Percentage:0.6018

Grade	Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
01	21	7795.2167	976.0333	8771.2500	0.0000	88.8723	17.1985	21.0000
02	12	4452.5833	401.9167	4854.5000	0.0000	91.7207	9.8238	11.0000
03	26	9402.2000	774.8000	10177.0000	0.0000	92.3867	20.7439	25.0000
04	23	9452.7833	526.7167	9979.5000	0.0000	94.7220	20.8555	23.0000
05	12	3652.9500	472.3000	4125.2500	0.0000	88.5509	8.0593	11.0000
K	20	6766.6333	1244.1167	8010.7500	0.0000	84.4694	14.9292	20.0000
Totals	114	41522.3666	4395.8834	45918.2500	0.0000	90.4267	91.6102	111.0000

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Momentum Gravois Park (23-24 Momentum Gravois Park UA) Grade(s): 06 07 08
Academic Year: 23-24 Days: 78 Instructional Days: 69
Date Range: 08/22/2023-12/07/2023
Students with >= 90% Present Percent:31. Students with < 90% Present Percent:12
Attendance Status Percentage:0.7209

Grade	Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
06	15	5819.7000	462.0500	6281.7500	0.0000	92.6445	12.7741	14.4282
07	14	4937.2000	275.5500	5212.7500	0.0000	94.7139	10.8929	14.0000
08	14	3718.2500	576.2500	4294.5000	0.0000	86.5816	8.2036	14.0000
Totals	43	14475.1500	1313.8500	15789.0000	0.0000	91.6787	31.8706	42.4282

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Attendance Audit Report

Momentum Tower Grove East (23-24 Momentum TGE ELEM) Grade(s): 01 02 03 04 05 K
Academic Year: 23-24 Days: 78 Instructional Days: 69
Date Range: 08/22/2023-12/07/2023
Students with >= 90% Present Percent:83. Students with < 90% Present Percent:21
Attendance Status Percentage:0.7981

Grade	Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
01	21	8424.2832	654.2168	9078.5000	0.0000	92.7937	18.5864	21.0000
02	16	6412.8167	377.4333	6790.2500	0.0000	94.4415	14.1484	16.0000
03	21	8325.4000	537.8500	8863.2500	0.0000	93.9316	18.3680	21.0000
04	15	6105.0333	544.7167	6649.7500	0.0000	91.8084	13.4693	15.0000
05	17	7352.1999	294.8001	7647.0000	0.0000	96.1448	16.2209	17.0000
K	14	5493.2166	442.0334	5935.2500	0.0000	92.5524	12.1196	14.0000
Totals	104	42112.9497	2851.0503	44964.0000	0.0000	93.6593	92.9126	104.0000

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Momentum Tower Grove East (23-24 Momentum TGE UA) Grade(s): 06 07 08
Academic Year: 23-24 Days: 78 Instructional Days: 69
Date Range: 08/22/2023-12/07/2023
Students with >= 90% Present Percent:42. Students with < 90% Present Percent:16
Attendance Status Percentage:0.7241

Grade	Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
06	19	8083.1167	528.6333	8611.7500	0.0000	93.8614	17.8334	19.0000
07	18	6738.0167	455.7333	7193.7500	0.0000	93.6648	14.8658	18.0000
08	21	8550.9333	672.3167	9223.2500	0.0000	92.7106	18.8658	21.0000
Totals	58	23372.0667	1656.6833	25028.7500	0.0000	93.3809	51.5650	58.0000

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Attendance Audit Report

Momentum Tower Grove South (23-24 Momentum TGS ELEM) Grade(s): 01 02 03 04 05 K
Academic Year: 23-24 Days: 78 Instructional Days: 69
Date Range: 08/22/2023-12/07/2023
Students with >= 90% Present Percent:122. Students with < 90% Present Percent:31
Attendance Status Percentage:0.7974

Grade	Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
01	19	7034.0500	552.2000	7586.2500	0.0000	92.7210	15.5191	19.0000
02	28	11151.2001	751.0499	11902.2500	0.0000	93.6898	24.6027	28.0000
03	26	10078.6333	841.1167	10919.7500	0.0000	92.2972	22.2363	26.0000
04	30	11698.8168	726.6832	12425.5000	0.0000	94.1516	25.8109	30.0000
05	26	10415.8333	497.4167	10913.2500	0.0000	95.4420	22.8414	25.6895
K	24	9371.7500	785.0000	10156.7500	0.0000	92.2711	20.6767	24.0000
Totals	153	59750.2835	4153.4665	63903.7500	0.0000	93.5004	131.6871	152.6895

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Momentum Tower Grove South (23-24 Momentum TGS PK) Grade(s): PK
Academic Year: 23-24 Days: 78 Instructional Days: 69
Date Range: 08/22/2023-12/07/2023
Students with >= 90% Present Percent:13. Students with < 90% Present Percent:7
Attendance Status Percentage:0.6500

Grade	Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
PK	20	7935.5666	793.4333	8728.9999	0.0000	90.9103	17.0749	20.0000
Totals	20	7935.5666	793.4333	8728.9999	0.0000	90.9104	17.0749	20.0000

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Momentum Tower Grove South (23-24 Momentum TGS UA) Grade(s): 06 07 08
Academic Year: 23-24 Days: 78 Instructional Days: 69
Date Range: 08/22/2023-12/07/2023
Students with >= 90% Present Percent:62. Students with < 90% Present Percent:13
Attendance Status Percentage:0.8267

Grade	Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
06	24	9765.0501	769.4499	10534.5000	0.0000	92.6959	21.5444	24.0000
07	30	12325.6166	707.6334	13033.2500	0.0000	94.5705	27.1939	30.0000
08	21	8383.7333	597.2667	8981.0000	0.0000	93.3496	18.4968	21.0000
Totals	75	30474.4000	2074.3500	32548.7500	0.0000	93.6269	67.2351	75.0000

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District Totals

Student Count	Present Hours	Absent Hours	Membership Hours	Remedial Hours	Present Percent	ADA	ADM
720	271994.8831	22518.6168	294513.4999	0.0000	92.3540	598.4455	706.1639