

**Mountain View Academy**

## Balance Sheet

As of June 30, 2023

(UNAUDITED)

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
<b>ASSETS</b>				
Cash	608,355	-	-	608,355
Accounts Receivable	213,709	-	-	213,709
<b>Total Assets</b>	<b>822,063</b>	<b>-</b>	<b>-</b>	<b>822,063</b>
<b>LIABILITIES &amp; FUND BALANCE</b>				
<b>LIABILITIES</b>				
Deferred Revenue	68,361	-	-	68,361
Due to Management Co	442,337	-	-	442,337
Acct Payables	61	-	-	61
<b>Total Liabilities</b>	<b>510,759</b>	<b>-</b>	<b>-</b>	<b>510,759</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	242,152	-	-	242,152
Current Yr Activity	69,152	-	-	69,152
<b>Ending Fund Balance</b>	<b>311,304</b>	<b>-</b>	<b>-</b>	<b>311,304</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>822,063</b>	<b>-</b>	<b>-</b>	<b>822,063</b>

# Mountain View Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
For the 12 months ending June 30, 2023

(UNAUDITED)

	General			School Svc			Total (Memorandum Only)			
	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	% of Budget Remaining
<b>REVENUE</b>										
State Aid	3,766,884	3,729,947	(36,937)	-	-	-	3,766,884	3,729,947	(36,937)	-0.99%
Other State Sources	69,633	5,736	(63,897)	-	-	-	69,633	5,736	(63,897)	-1114.05%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	61,814	135,489	73,675	-	-	-	61,814	135,489	73,675	54.38%
Private Sources	114,598	15,000	(99,598)	-	-	-	114,598	15,000	(99,598)	-663.98%
Contribution from Management Company	3,188,377	2,263,396	(924,981)	-	-	-	3,188,377	2,263,396	(924,981)	-40.87%
Total Revenues and Transfers	7,201,306	6,149,568	(1,051,739)	-	-	-	7,201,306	6,149,568	(1,051,739)	-17.10%
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>										
Instruction										
Basic Instruction	2,088,640	1,927,103	(161,537)	-	-	-	2,088,640	1,927,103	(161,537)	-8.38%
Added Needs	572,102	299,650	(272,452)	-	-	-	572,102	299,650	(272,452)	-90.92%
Support Services										
Pupil Services	433,402	193,220	(240,183)	-	-	-	433,402	193,220	(240,183)	-124.31%
Instructional Staff Support	624,325	582,209	(42,116)	-	-	-	624,325	582,209	(42,116)	-7.23%
General Administration	248,520	172,503	(76,017)	-	-	-	248,520	172,503	(76,017)	-44.07%
School Administration	731,201	672,432	(58,769)	-	-	-	731,201	672,432	(58,769)	-8.74%
Business & Internal Services	91,320	85,397	(5,923)	-	-	-	91,320	85,397	(5,923)	-6.94%
Central Services	264,956	222,812	(42,144)	-	-	-	264,956	222,812	(42,144)	-18.91%
Operations & Maintenance	2,055,833	1,982,043	(73,790)	-	-	-	2,055,833	1,982,043	(73,790)	-3.72%
Pupil Transportation Services	6,359	1,800	(4,559)	-	-	-	6,359	1,800	(4,559)	-253.26%
Other Support Services	4,799	-	(4,799)	10,697	10,400	(297)	15,496	10,400	(5,096)	-49.00%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	7,121,457	6,139,168	(982,289)	10,697	10,400	(297)	7,132,154	6,149,568	(982,586)	-15.98%
EXCESS OF REVENUES OVER EXPENDITURES	79,849	10,400	(69,450)	(10,697)	(10,400)	297	69,152	(0)	(69,153)	
Transfer Between Funds	(10,697)	(10,400)	297	10,697	10,400	(297)	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	242,152	242,152	-	-	-	-	242,152	242,152	-	
CURRENT FUND BALANCE (UNRESTRICTED)	311,304	242,152	(69,153)	-	-	-	311,304	242,152	(69,153)	

**Mountain View Academy**  
For the 12 months ending June 30, 2023  
(UNAUDITED)

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
<b>General Fund</b>							
<b>REVENUE</b>							
State Aid	3,766,884	3,729,947	3,729,947	-	-	3,766,884	3,729,947
Revenue from State Sources	69,633	5,736	5,736	-	-	69,633	5,736
Restricted-Federal 'Pass thru' Grants - IDEA	30,341	64,636	64,636	-	-	30,341	64,636
Restricted-Federal 'Pass thru' Grants - ESSER	21,235	70,853	70,853	21,235	70,853	-	-
Restricted-Federal 'Pass thru' Grants - Other	10,238	-	-	10,238	-	-	-
Revenue from Private Sources	114,468	15,000	15,000	-	-	114,468	15,000
Revenue from Pupil Activities	130	-	-	-	-	130	-
Contribution from Management Company	3,188,377	2,263,396	2,263,396	-	-	3,188,377	2,263,396
<b>Total Revenue &amp; Other Transactions</b>	<b>7,201,306</b>	<b>6,149,568</b>	<b>6,149,568</b>	<b>31,473</b>	<b>70,853</b>	<b>7,169,833</b>	<b>6,078,715</b>
<b>EXPENDITURES</b>							
<b>Basic Instruction</b>							
Salaries, Taxes, & Benefits	1,657,591	1,467,176	1,467,176	115	25,161	1,657,476	1,442,015
Local Meetings	9,668	5,935	5,935	-	-	9,668	5,935
Printing and Binding	12,730	22,800	22,800	-	-	12,730	22,800
Teaching Supplies	34,312	23,100	23,100	-	-	34,312	23,100
Textbooks, Workbooks & Digital Curriculum	111,325	141,340	141,340	-	-	111,325	141,340
Software & Equipment	1,656	1,300	1,300	-	-	1,656	1,300
Equipment Lease	136,313	135,289	135,289	-	-	136,313	135,289
Equipment Purchases	16,814	-	-	9,289	-	7,525	-
Dues/Memberships	5,154	4,100	4,100	-	-	5,154	4,100
Field trips	7,899	8,700	8,700	-	-	7,899	8,700
Contracted Services	75,591	74,563	74,563	-	-	75,591	74,563
Employment Expenses	9,090	5,400	5,400	-	-	9,090	5,400
Finger Printing & Background Checks	5,042	2,400	2,400	-	-	5,042	2,400
Board Funds	-	35,000	35,000	-	-	-	35,000
Indirect Costs	499	-	-	-	-	499	-
Miscellaneous	4,956	-	-	-	-	4,956	-
<b>Total - Basic Instruction</b>	<b>2,088,640</b>	<b>1,927,103</b>	<b>1,927,103</b>	<b>9,403</b>	<b>25,161</b>	<b>2,079,237</b>	<b>1,901,942</b>
<b>Added Needs</b>							
<b>Compensatory Education</b>							
Salaries, Taxes, & Benefits	97,013	102,322	102,322	12,055	14,976	84,958	87,346
Textbooks, Workbooks & Digital Curriculum	4,591	-	-	-	-	4,591	-
Miscellaneous	334	-	-	-	-	334	-
<b>Subtotal - Compensatory Education</b>	<b>101,939</b>	<b>102,322</b>	<b>102,322</b>	<b>12,055</b>	<b>14,976</b>	<b>89,883</b>	<b>87,346</b>
<b>Special Education</b>							
Salaries, Taxes, & Benefits	81,941	193,464	193,464	-	-	81,941	193,464
Instructional Services	243,015	-	-	-	-	243,015	-
Local Meetings	127	375	375	-	-	127	375
Workshops and Conferences	493	1,109	1,109	-	-	493	1,109
Teaching Supplies	7,384	2,380	2,380	-	-	7,384	2,380
Contracted Services	78,272	-	-	-	-	78,272	-
Indirect Costs	51,173	-	-	-	-	51,173	-
Miscellaneous	7,758	-	-	-	-	7,758	-
<b>Subtotal - Special Education</b>	<b>470,163</b>	<b>197,328</b>	<b>197,328</b>	<b>-</b>	<b>-</b>	<b>470,163</b>	<b>197,328</b>
<b>Total - Added Needs</b>	<b>572,102</b>	<b>299,650</b>	<b>299,650</b>	<b>12,055</b>	<b>14,976</b>	<b>560,046</b>	<b>284,674</b>
<b>Pupil Services</b>							
Occupational Therapist Services	81,768	46,230	46,230	-	-	81,768	46,230
Psychological Services	64,655	27,360	27,360	-	-	64,655	27,360
Speech Pathology	90,329	77,447	77,447	-	-	90,329	77,447
Social Work Services	106,816	22,490	22,490	-	-	106,816	22,490
Other (Including Recess Aides)	89,834	19,692	19,692	-	-	89,834	19,692
<b>Total - Pupil Services</b>	<b>433,402</b>	<b>193,220</b>	<b>193,220</b>	<b>-</b>	<b>-</b>	<b>433,402</b>	<b>193,220</b>
<b>Instructional Staff Support</b>							
Salaries, Taxes, & Benefits	359,544	327,153	327,153	-	-	359,544	327,153
Local Meetings	4,078	25	25	-	-	4,078	25
Office Supplies	10,811	7,504	7,504	-	-	10,811	7,504
Improvement of Instruction	107,755	79,401	79,401	-	-	107,755	79,401
Professional Development	36,764	39,278	39,278	-	-	36,764	39,278
Library Books	-	6,000	6,000	-	-	-	6,000
Technology	73,900	95,287	95,287	-	15,180	73,900	80,107
Special Education	31,473	27,560	27,560	-	-	31,473	27,560
<b>Total - Instructional Staff Support</b>	<b>624,325</b>	<b>582,209</b>	<b>582,209</b>	<b>-</b>	<b>15,180</b>	<b>624,325</b>	<b>567,029</b>
<b>General Administration</b>							
<b>Board of Education</b>							
Board of Education Administration	36,843	36,028	36,028	-	-	36,843	36,028
Legal Fees	43,313	3,000	3,000	-	-	43,313	3,000
Audit	(2,002)	6,350	6,350	-	-	(2,002)	6,350
Travel & Expense Staff	-	500	500	-	-	-	500
Insurance	6,047	10,600	10,600	-	-	6,047	10,600

Miscellaneous	18	-	-	-	-	18	-
<b>Subtotal - Board of Education</b>	<b>84,218</b>	<b>56,478</b>	<b>56,478</b>	<b>-</b>	<b>-</b>	<b>84,218</b>	<b>56,478</b>
<b>Executive Administration</b>							
Executive Administration	73,141	26,313	26,313	-	-	73,141	26,313
Oversight Fee	91,160	89,712	89,712	-	-	91,160	89,712
<b>Subtotal - Executive Administration</b>	<b>164,301</b>	<b>116,025</b>	<b>116,025</b>	<b>-</b>	<b>-</b>	<b>164,301</b>	<b>116,025</b>
<b>Grant Procurement</b>							
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>248,520</b>	<b>172,503</b>	<b>172,503</b>	<b>-</b>	<b>-</b>	<b>248,520</b>	<b>172,503</b>
<b>School Administration</b>							
<b>Office of the Principal</b>							
Salaries, Taxes, & Benefits	217,552	235,971	235,971	-	-	217,552	235,971
Local Meetings	21,072	7,890	7,890	-	-	21,072	7,890
Workshops and Conferences	16,185	5,672	5,672	-	-	16,185	5,672
Mailing	4,147	4,320	4,320	-	-	4,147	4,320
Printing & Binding	3,575	1,800	1,800	-	-	3,575	1,800
Office Supplies	14,445	4,800	4,800	-	-	14,445	4,800
Dues/Memberships	193	3,500	3,500	-	-	193	3,500
Equipment Purchases	2,662	-	-	-	-	2,662	-
Contracted Services	1,976	1,760	1,760	-	-	1,976	1,760
Employment Services	2,021	-	-	-	-	2,021	-
Finger Printing & Background Checks	40	-	-	-	-	40	-
Bank Charges	1,495	640	640	-	-	1,495	640
Miscellaneous	2,895	-	-	-	-	2,895	-
<b>Subtotal - Office of the Principal</b>	<b>288,258</b>	<b>266,353</b>	<b>266,353</b>	<b>-</b>	<b>-</b>	<b>288,258</b>	<b>266,353</b>
<b>Other School Administration</b>							
Admissions & Other Administrative Support	134,545	128,834	128,834	-	-	134,545	128,834
Salaries, Taxes, & Benefits	35,818	37,429	37,429	-	-	35,818	37,429
Advertising	266,340	236,666	236,666	-	-	266,340	236,666
Local Meetings	1,596	750	750	-	-	1,596	750
Workshops and Conferences	1,192	900	900	-	-	1,192	900
Mailing	2,319	1,500	1,500	-	-	2,319	1,500
Office Supplies	351	-	-	-	-	351	-
Miscellaneous	784	-	-	-	-	784	-
<b>Subtotal - Other School Administration</b>	<b>442,944</b>	<b>406,079</b>	<b>406,079</b>	<b>-</b>	<b>-</b>	<b>442,944</b>	<b>406,079</b>
<b>Total - School Administration</b>	<b>731,201</b>	<b>672,432</b>	<b>672,432</b>	<b>-</b>	<b>-</b>	<b>731,201</b>	<b>672,432</b>
<b>Business &amp; Internal Services</b>							
Fiscal Services	88,561	82,532	82,532	-	-	88,561	82,532
Internal Distribution Services	2,759	2,865	2,865	-	-	2,759	2,865
<b>Total - Business &amp; Internal Services</b>	<b>91,320</b>	<b>85,397</b>	<b>85,397</b>	<b>-</b>	<b>-</b>	<b>91,320</b>	<b>85,397</b>
<b>Central Services</b>							
Planning, Research, Development	7,805	6,844	6,844	-	-	7,805	6,844
Information Services	57,165	58,365	58,365	-	-	57,165	58,365
Staff/Personnel Services	152,371	121,633	121,633	-	-	152,371	121,633
Data Processing Services	28,183	25,694	25,694	-	-	28,183	25,694
Other Central Services	19,430	10,275	10,275	-	-	19,430	10,275
Miscellaneous	-	-	-	-	-	-	-
<b>Total - Central Services</b>	<b>264,956</b>	<b>222,812</b>	<b>222,812</b>	<b>-</b>	<b>-</b>	<b>264,956</b>	<b>222,812</b>
<b>Operations &amp; Maintenance</b>							
Internal Building Services	12,017	15,787	15,787	-	-	12,017	15,787
Other Purchased Service (Janitorial)	182,315	154,396	154,396	-	12,396	182,315	142,000
Telephone	10,750	2,500	2,500	-	-	10,750	2,500
Gas	19,618	13,825	13,825	-	-	19,618	13,825
Electric	33,502	31,375	31,375	-	-	33,502	31,375
Water & Sewer	3,979	3,000	3,000	-	-	3,979	3,000
Waste & Trash Disposal	6,503	4,750	4,750	-	-	6,503	4,750
Building Maintenance & Repair	147,054	87,170	87,170	-	-	147,054	87,170
Equipment Maintenance & Repair	2,249	6,150	6,150	-	-	2,249	6,150
Lease of Building	1,572,480	1,572,480	1,572,480	-	-	1,572,480	1,572,480
Lease of Equipment	13,090	14,190	14,190	-	-	13,090	14,190
Supplies	8,392	-	-	-	-	8,392	-
Software & Equipment	495	500	500	-	-	495	500
Equipment Purchases	9,240	12,150	12,150	-	-	9,240	12,150
Liability Insurance	91	120	120	-	-	91	120
Property Insurance	24,888	10,800	10,800	-	-	24,888	10,800
Safety & Security	9,158	52,850	52,850	(224)	3,140	9,381	49,710
Miscellaneous	13	-	-	-	-	13	-
<b>Total - Operations &amp; Maintenance</b>	<b>2,055,833</b>	<b>1,982,043</b>	<b>1,982,043</b>	<b>(224)</b>	<b>15,536</b>	<b>2,056,057</b>	<b>1,966,507</b>
<b>Pupil Transportation Services</b>							
Contracted Transportation	1,113	-	-	-	-	1,113	-
Field Trips	5,246	1,800	1,800	-	-	5,246	1,800
<b>Total - Pupil Transportation Services</b>	<b>6,359</b>	<b>1,800</b>	<b>1,800</b>	<b>-</b>	<b>-</b>	<b>6,359</b>	<b>1,800</b>
<b>Other Support Services</b>							
<b>Pupil Activities</b>							
Supplies	4,799	-	-	-	-	4,799	-
<b>Total - Pupil Activities</b>	<b>4,799</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,799</b>	<b>-</b>

Community Services

Community Activities

Total - Community Activities

Welfare Activities

Total - Welfare Activities

Outgoing Transfer to School Service Fund

Total Expenditures & Other Transactions

Revenues and Other Financing Sources Over  
(Under) Expenditures and Other Uses

Beginning Fund Balance (7/1)

Ending Fund Balance

	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	10,697	10,400	10,400	-	-	10,697	10,400
	7,132,154	6,149,568	6,149,568	21,235	70,853	7,110,919	6,078,715
	69,152	-	-	10,238	-	58,914	-
	242,152	242,152	242,152	-	-	242,152	242,152
	311,304	242,152	242,152	10,238	-	301,066	242,152

School Service Fund

REVENUE

Total Food Service Revenue	-	-	-	-	-	-	-
Transfer In from General Fund	10,697	10,400	10,400	-	-	10,697	10,400
Total Revenue and Incoming Transfers	10,697	10,400	10,400	-	-	10,697	10,400

EXPENDITURES

Operations & Maintenance							
Supplies, Materials including Commodities expense	10,400	10,400	10,400	-	-	10,400	10,400
Total Operations & Maintenance	10,400	10,400	10,400	-	-	10,400	10,400

Food Services

Supplies, Materials including Commodities expense	297	-	-	-	-	297	-
Total Food Service Expenditures	297	-	-	-	-	297	-

Total Expenditures & Other Transactions	10,697	10,400	10,400	-	-	10,697	10,400
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Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-	-	-
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Ending Food Service Fund Balance	-	-	-	-	-	-	-
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