

Mountain View Academy
Balance Sheet
As of March 31, 2024

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	313,203	-	-	313,203
Accounts Receivable	533,995	-	-	533,995
Total Assets	847,198	-	-	847,198
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	66,468	-	-	66,468
Due to Management Co	468,812	-	-	468,812
Acct Payables	70	-	-	70
Total Liabilities	535,350	-	-	535,350
FUND BALANCE				
Beginning Fund Balance	311,304	-	-	311,304
Current Yr Activity	543	-	-	543
Ending Fund Balance	311,848	-	-	311,848
TOTAL LIABILITIES & FUND BALANCE	847,198	-	-	847,198

Mountain View Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the 9 months ending March 31, 2024

	General			School Svc			Total (Memorandum Only)			
	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	% of Budget Remaining
REVENUE										
State Aid	2,876,983	3,780,749	903,766	-	-	-	2,876,983	3,780,749	903,766	23.90%
Other State Sources	66,984	86,230	19,246	-	-	-	66,984	86,230	19,246	22.32%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	78,949	103,510	24,561	-	-	-	78,949	103,510	24,561	23.73%
Private Sources	232,674	16,600	(216,074)	-	-	-	232,674	16,600	(216,074)	-1301.65%
Contribution from Management Company	2,144,569	2,675,702	531,133	-	-	-	2,144,569	2,675,702	531,133	19.85%
Total Revenues and Transfers	5,400,159	6,662,790	1,262,631	-	-	-	5,400,159	6,662,790	1,262,631	18.95%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	1,741,859	2,064,623	322,764	-	-	-	1,741,859	2,064,623	322,764	15.63%
Added Needs	507,475	446,231	(61,244)	-	-	-	507,475	446,231	(61,244)	-13.72%
Support Services										
Pupil Services	276,442	383,880	107,439	-	-	-	276,442	383,880	107,439	27.99%
Instructional Staff Support	380,352	479,771	99,419	-	-	-	380,352	479,771	99,419	20.72%
General Administration	160,968	172,859	11,891	-	-	-	160,968	172,859	11,891	6.88%
School Administration	580,677	710,876	130,199	-	-	-	580,677	710,876	130,199	18.32%
Business & Internal Services	58,318	74,618	16,299	-	-	-	58,318	74,618	16,299	21.84%
Central Services	179,442	247,537	68,095	-	-	-	179,442	247,537	68,095	27.51%
Operations & Maintenance	1,494,445	2,068,345	573,900	-	-	-	1,494,445	2,068,345	573,900	27.75%
Pupil Transportation Services	4,543	2,500	(2,043)	-	-	-	4,543	2,500	(2,043)	-81.71%
Other Support Services	4,700	-	(4,700)	10,055	10,400	345	14,754	10,400	(4,354)	-41.87%
Community Services										
Community Activities	341	1,150	809	-	-	-	341	1,150	809	70.33%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	5,389,561	6,652,390	1,262,829	10,055	10,400	345	5,399,615	6,662,790	1,263,175	18.96%
EXCESS OF REVENUES OVER EXPENDITURES	10,598	10,400	(198)	(10,055)	(10,400)	(345)	543	-	(543)	
Transfer Between Funds	(10,055)	(10,400)	(345)	10,055	10,400	345	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	311,304	311,304	-	-	-	-	311,304	311,304	-	
CURRENT FUND BALANCE (UNRESTRICTED)	311,848	311,304	(543)	-	-	-	311,847	311,304	(543)	

Mountain View Academy
For the 9 months ending March 31, 2024

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
General Fund							
REVENUE							
State Aid	2,876,983	2,835,562	3,780,749	-	-	2,876,983	3,780,749
Revenue from State Sources	66,984	64,673	86,230	-	-	66,984	86,230
IDEA Flowthrough	39,824	48,780	60,974	-	-	39,824	60,974
ESSER III (84.425D)	29,683	27,168	35,051	29,683	35,051	-	-
E-Rate (32.004)	9,442	5,611	7,484	-	-	9,442	7,484
Revenue from Private Sources	232,674	12,450	16,600	-	-	232,674	16,600
Contribution from Management Company	2,144,569	2,194,622	2,675,702	-	-	2,144,569	2,675,702
Total Revenue & Other Transactions	5,400,159	5,188,865	6,662,790	29,683	35,051	5,370,476	6,627,739
EXPENDITURES							
Basic Instruction							
Salaries & wages	1,132,382	1,031,353	1,292,388	-	1,500	1,132,382	1,290,888
Payroll taxes	86,647	85,251	106,799	-	-	86,647	106,799
Insurance benefits	145,310	145,754	179,720	-	-	145,310	179,720
Other benefits	17,294	28,872	36,510	-	-	17,294	36,510
Employment expenses	19,765	9,900	13,200	-	-	19,765	13,200
Contracted services	55,856	54,260	72,375	-	-	55,856	72,375
Curricular tools	117,917	100,382	114,196	-	-	117,917	114,196
Student costs	8,576	13,256	17,675	-	-	8,576	17,675
General supplies	9,066	17,460	23,280	-	-	9,066	23,280
Marketing	177	-	-	-	-	177	-
Equipment expense	140,178	125,059	166,806	-	14,000	140,178	152,806
Dues & subscriptions	8,689	5,006	6,674	-	-	8,689	6,674
Depreciation & amortization	-	-	-	-	-	-	-
Board funds	-	35,000	35,000	-	-	-	35,000
Total - Basic Instruction	1,741,859	1,651,552	2,064,623	-	15,500	1,741,859	2,049,123
Added Needs							
Compensatory Education							
Salaries & wages	88,117	72,674	90,965	20,982	14,205	67,135	76,760
Payroll taxes	6,896	5,910	7,387	1,636	1,016	5,260	6,371
Insurance benefits	6,508	256	320	5,308	44	1,199	276
Other benefits	1,142	1,709	2,136	231	294	911	1,842
Employment expenses	452	-	-	-	-	452	-
Contracted services	-	2,468	3,290	-	-	-	3,290
Curricular tools	13,485	10,241	13,655	-	-	13,485	13,655
Equipment expense	770	-	-	-	-	770	-
Subtotal - Compensatory Education	117,370	93,257	117,753	28,157	15,559	89,213	102,194

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
Special Education							
Salaries & wages	64,429	173,418	217,128	-	-	64,429	217,128
Payroll taxes	4,784	14,394	18,022	-	-	4,784	18,022
Insurance benefits	11,749	63,788	79,722	-	-	11,749	79,722
Other benefits	1,591	4,690	5,915	-	-	1,591	5,915
Employment expenses	448	1,108	1,477	-	-	448	1,477
Contracted services	305,246	2,250	3,000	-	-	305,246	3,000
Curricular tools	1,858	2,411	3,215	-	-	1,858	3,215
Subtotal - Special Education	390,105	262,058	328,478	-	-	390,105	328,478
Total - Added Needs	507,475	355,315	446,231	28,157	15,559	479,317	430,672
Pupil Services							
Health services	45,681	73,943	97,311	-	-	45,681	97,311
Psychological services	48,335	81,780	109,040	-	-	48,335	109,040
Speech pathology	59,758	56,398	75,197	-	-	59,758	75,197
Social work services	49,092	61,202	80,102	-	-	49,092	80,102
Other (including recess aides)	73,576	17,784	22,230	-	-	73,576	22,230
Total - Pupil Services	276,442	291,106	383,880	-	-	276,442	383,880
Instructional Staff Support							
Salaries & wages	185,467	160,521	209,371	1,350	3,992	184,117	205,379
Payroll taxes	14,115	12,969	16,927	261	-	13,855	16,927
Insurance benefits	6,168	5,977	7,778	8	-	6,160	7,778
Other benefits	10,163	5,782	7,605	103	-	10,060	7,605
Employment expenses	9,004	25,479	33,983	-	-	9,004	33,983
Contracted services	77,796	76,068	101,446	-	-	77,796	101,446
Curricular tools	5,991	6,374	8,500	-	-	5,991	8,500
General supplies	80	682	910	-	-	80	910
Improvement of instruction	64,140	62,762	84,011	-	-	64,140	84,011
Communication	7,427	6,927	9,240	-	-	7,427	9,240
Total - Instructional Staff Support	380,352	363,542	479,771	1,721	3,992	378,630	475,779
General Administration							
Board of Education							
Board of education administration	24,473	25,327	33,379	-	-	24,473	33,379
Employment expenses	1,225	382	510	-	-	1,225	510
Professional services - audit & other	7,175	6,350	6,350	-	-	7,175	6,350
Professional services - legal	2,185	2,249	3,000	-	-	2,185	3,000
General supplies	54	-	-	-	-	54	-
Insurance	4,687	4,723	6,300	-	-	4,687	6,300
Dues & subscriptions	2,964	-	-	-	-	2,964	-
Subtotal - Board of Education	42,763	39,031	49,539	-	-	42,763	49,539
Executive Administration							
Executive administration	55,924	24,017	32,023	-	-	55,924	32,023
Oversight fee	62,281	68,473	91,297	-	-	62,281	91,297
Subtotal - Executive Administration	118,206	92,490	123,320	-	-	118,206	123,320
Grant Procurement							
Subtotal - Grant Procurement	-	-	-	-	-	-	-
Total - General Administration	160,968	131,521	172,859	-	-	160,968	172,859

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
School Administration							
Office of the Principal							
Salaries & wages	145,818	152,426	201,589	-	-	145,818	201,589
Payroll taxes	11,240	11,051	14,597	-	-	11,240	14,597
Insurance benefits	15,266	15,683	20,597	-	-	15,266	20,597
Other benefits	3,673	3,615	4,781	-	-	3,673	4,781
Employment expenses	8,732	16,124	21,507	-	-	8,732	21,507
Contracted services	781	352	470	-	-	781	470
Student costs	(150)	-	-	-	-	(150)	-
General supplies	10,148	5,038	6,720	-	-	10,148	6,720
Insurance	617	750	1,000	-	-	617	1,000
Equipment expense	510	-	-	-	-	510	-
Communication	4,694	3,329	4,440	-	-	4,694	4,440
Dues & subscriptions	3,305	4,308	5,747	-	-	3,305	5,747
Subtotal - Office of the Principal	204,636	212,676	281,447	-	-	204,636	281,447
Other School Administration							
Admissions & other administrative support	105,096	105,899	140,971	-	-	105,096	140,971
Salaries & wages	23,530	25,853	34,470	-	-	23,530	34,470
Payroll taxes	2,073	2,146	2,861	-	-	2,073	2,861
Insurance benefits	105	93	124	-	-	105	124
Other benefits	316	620	827	-	-	316	827
Employment expenses	1,888	1,613	2,150	-	-	1,888	2,150
General supplies	312	-	-	-	-	312	-
Marketing	242,701	227,043	248,026	-	-	242,701	248,026
Dues & subscriptions	22	-	-	-	-	22	-
Subtotal - Other School Administration	376,041	363,266	429,429	-	-	376,041	429,429
Total - School Administration	580,677	575,942	710,876	-	-	580,677	710,876
Business & Internal Services							
Fiscal services	56,678	54,447	72,948	-	-	56,678	72,948
Internal distribution services	1,640	1,250	1,669	-	-	1,640	1,669
Total - Business & Internal Services	58,318	55,697	74,618	-	-	58,318	74,618
Central Services							
Planning, research, development	4,289	4,666	6,375	-	-	4,289	6,375
Information services	52,973	51,616	68,922	-	-	52,973	68,922
Staff/Personnel services	83,701	87,782	117,439	-	-	83,701	117,439
Data processing services	23,809	21,877	29,775	-	-	23,809	29,775
Other central services	14,670	18,536	25,026	-	-	14,670	25,026
Total - Central Services	179,442	184,477	247,537	-	-	179,442	247,537
Operations & Maintenance							
Internal building services	10,187	12,025	16,041	-	-	10,187	16,041
Safety & security	16,732	42,276	56,370	-	-	16,732	56,370
General supplies	(13)	-	-	-	-	(13)	-
Insurance	22,484	19,267	25,700	-	-	22,484	25,700
Equipment expense	11,273	27,104	36,153	(196)	-	11,469	36,153
Lease of building	1,179,360	1,178,888	1,572,480	-	-	1,179,360	1,572,480
Janitorial services	104,793	108,707	145,000	-	-	104,793	145,000
Building repairs & maintenance	105,996	126,477	148,000	-	-	105,996	148,000
Communication	3,551	1,874	2,500	-	-	3,551	2,500
Utilities	40,081	52,559	66,100	-	-	40,081	66,100
Total - Operations & Maintenance	1,494,445	1,569,178	2,068,345	(196)	-	1,494,640	2,068,345

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
Pupil Transportation Services							
Student costs	4,543	1,875	2,500	-	-	4,543	2,500
Total - Pupil Transportation Services	4,543	1,875	2,500	-	-	4,543	2,500
Other Support Services							
Pupil Activities							
Contracted services	1,674	-	-	-	-	1,674	-
Student costs	3,026	-	-	-	-	3,026	-
Total - Pupil Activities	4,700	-	-	-	-	4,700	-
Community Services							
Community Activities							
Curricular tools	-	863	1,150	-	-	-	1,150
Student costs	230	-	-	-	-	230	-
General supplies	111	-	-	-	-	111	-
Total - Community Activities	341	863	1,150	-	-	341	1,150
Welfare Activities							
Total - Welfare Activities	-	-	-	-	-	-	-
Outgoing Transfer to School Service Fund	10,055	7,797	10,400	-	-	10,055	10,400
Total Expenditures & Other Transactions	5,399,615	5,188,865	6,662,790	29,683	35,051	5,369,933	6,627,739
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	543	-	-	-	-	543	-
Beginning Fund Balance (7/1)	311,304	311,304	311,304	-	-	311,304	311,304
Ending Fund Balance	311,848	311,304	311,304	-	-	311,848	311,304

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
School Service Fund							
REVENUE							
Other	-	-	-	-	-	-	-
Total Food Service Revenue	-	-	-	-	-	-	-
Transfer In from General Fund	10,055	7,797	10,400	-	-	10,055	10,400
Total Revenue and Incoming Transfers	10,055	7,797	10,400	-	-	10,055	10,400
EXPENDITURES							
Operations & Maintenance							
Supplies, materials including commodities expense	7,800	7,797	10,400	-	-	7,800	10,400
Total Operations & Maintenance	7,800	7,797	10,400	-	-	7,800	10,400
Food Services							
Supplies, materials including commodities expense	244	-	-	-	-	244	-
Salaries & wages	-	-	-	-	-	-	-
Equipment purchases & repairs	2,011	-	-	-	-	2,011	-
Total Food Service Expenditures	2,255	-	-	-	-	2,255	-
Total Expenditures & Other Transactions	10,055	7,797	10,400	-	-	10,055	10,400
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-	-	-
Beginning Fund Balance (7/1)	-	-	-	-	-	-	-
Ending Food Service Fund Balance	-	-	-	-	-	-	-