

Mountain View Academy

Balance Sheet

As of June 30, 2022

(UNAUDITED)

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	489,467	-	-	489,467
Accounts Receivable	80,848	-	-	80,848
Total Assets	570,315	-	-	570,315
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	280,251	-	-	280,251
Due to Management Co	47,853	-	-	47,853
Acct Payables	59	-	-	59
Total Liabilities	328,164	-	-	328,164
FUND BALANCE				
Beginning Fund Balance	150,252	-	-	150,252
Current Yr Activity	91,900	-	-	91,900
Ending Fund Balance	242,152	-	-	242,152
TOTAL LIABILITIES & FUND BALANCE	570,315	-	-	570,315

Mountain View Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the 12 months ending June 30, 2022
(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
REVENUE										
State Aid	2,876,692	3,128,042	251,350	-	-	-	2,876,692	3,128,042	251,350	8.04%
Other State Sources	10,502	10,647	145	-	-	-	10,502	10,647	145	1.36%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	26,538	24,164	(2,374)	-	-	-	26,538	24,164	(2,374)	-9.83%
Private Sources	71,804	15,000	(56,804)	-	-	-	71,804	15,000	(56,804)	-378.70%
Contribution from Management Company	2,863,894	2,831,807	(32,087)	-	-	-	2,863,894	2,831,807	(32,087)	-1.13%
Total Revenues and Transfers	5,849,430	6,009,660	160,230	-	-	-	5,849,430	6,009,660	160,230	2.67%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	1,444,806	1,525,051	80,245	-	-	-	1,444,806	1,525,051	80,245	5.26%
Added Needs	442,623	439,963	(2,659)	-	-	-	442,623	439,963	(2,659)	-0.60%
Support Services										
Pupil Services	36,938	65,393	28,455	-	-	-	36,938	65,393	28,455	43.51%
Instructional Staff Support	450,913	457,663	6,751	-	-	-	450,913	457,663	6,751	1.48%
General Administration	145,176	232,446	87,270	-	-	-	145,176	232,446	87,270	37.54%
School Administration	624,528	596,469	(28,059)	-	-	-	624,528	596,469	(28,059)	-4.70%
Business & Internal Services	88,007	64,118	(23,889)	-	-	-	88,007	64,118	(23,889)	-37.26%
Central Services	180,071	186,406	6,335	-	-	-	180,071	186,406	6,335	3.40%
Operations & Maintenance	2,330,251	2,430,251	100,000	-	-	-	2,330,251	2,430,251	100,000	4.11%
Pupil Transportation Services	2,366	1,500	(866)	-	-	-	2,366	1,500	(866)	-57.71%
Other Support Services	-	-	-	11,852	10,400	(1,452)	11,852	10,400	(1,452)	-13.96%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	5,745,678	5,999,260	253,582	11,852	10,400	(1,452)	5,757,529	6,009,660	252,130	4.20%
EXCESS OF REVENUES OVER EXPENDITURES	103,752	10,400	(93,352)	(11,852)	(10,400)	1,452	91,900	-	(91,900)	
Transfer Between Funds	(11,852)	(10,400)	1,452	11,852	10,400	(1,452)	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	150,252	-	(150,252)	-	-	-	150,252	-	(150,252)	
CURRENT FUND BALANCE (UNRESTRICTED)	242,152	-	(242,152)	-	-	-	242,152	-	(242,152)	

Mountain View Academy
For the 12 months ending June 30, 2022
(UNAUDITED)

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
General Fund							
REVENUE							
State Aid	2,876,692	3,128,042	3,128,042	-	-	2,876,692	3,128,042
Revenue from State Sources	10,502	10,647	10,647	-	-	10,502	10,647
Restricted-Federal 'Pass thru' Grants - ESSER	26,538	24,164	24,164	26,538	24,164	-	-
Revenue from Private Sources	71,661	15,000	15,000	-	-	71,661	15,000
Revenue from Pupil Activities	144	-	-	-	-	144	-
Contribution from Management Company	2,863,894	2,831,807	2,831,807	-	-	2,863,894	2,831,807
Total Revenue & Other Transactions	5,849,430	6,009,660	6,009,660	26,538	24,164	5,822,891	5,985,496
EXPENDITURES							
Basic Instruction							
Salaries, Taxes, & Benefits	1,063,301	1,107,820	1,107,820	1,978	21,004	1,061,323	1,086,816
Local Meetings	4,548	4,300	4,300	-	-	4,548	4,300
Printing and Binding	8,686	19,000	19,000	-	-	8,686	19,000
Teaching Supplies	24,364	20,360	20,360	-	-	24,364	20,360
Textbooks	174,788	154,521	154,521	-	-	174,788	154,521
Software & Equipment	2,231	1,275	1,275	-	-	2,231	1,275
Equipment Lease	108,000	106,560	106,560	-	-	108,000	106,560
Dues/Memberships	3,238	4,080	4,080	-	-	3,238	4,080
Field trips	14,226	8,500	8,500	-	-	14,226	8,500
Contracted Services	24,376	22,147	22,147	-	-	24,376	22,147
Employment Expenses	3,487	3,600	3,600	-	-	3,487	3,600
Finger Printing & Background Checks	2,051	1,600	1,600	-	-	2,051	1,600
Board Funds	-	35,000	35,000	-	-	-	35,000
Miscellaneous	11,509	36,288	36,288	-	-	11,509	36,288
Total - Basic Instruction	1,444,806	1,525,051	1,525,051	1,978	21,004	1,442,828	1,504,047
Added Needs							
Compensatory Education							
Salaries, Taxes, & Benefits	92,938	79,452	79,452	12,671	3,016	80,267	76,436
Teaching Supplies	3,826	3,190	3,190	-	-	3,826	3,190
Equipment Lease	589	-	-	453	-	136	-
Miscellaneous	226	-	-	-	-	226	-
Subtotal - Compensatory Education	97,578	82,642	82,642	13,124	3,016	84,454	79,626
Special Education							
Salaries, Taxes, & Benefits	-	1,530	1,530	-	-	-	1,530
Instructional Services	345,020	346,510	346,510	-	-	345,020	346,510
Local Meetings	-	375	375	-	-	-	375
Workshops and Conferences	-	1,116	1,116	-	-	-	1,116
Teaching Supplies	-	1,780	1,780	-	-	-	1,780
Software & Equipment	-	5,600	5,600	-	-	-	5,600
Dues/Memberships	25	410	410	-	-	25	410
Subtotal - Special Education	345,044	357,321	357,321	-	-	345,044	357,321
Total - Added Needs	442,623	439,963	439,963	13,124	3,016	429,499	436,947
Pupil Services							
Psychological Services	8,406	-	-	-	-	8,406	-
Social Work Services	13,597	45,836	45,836	-	-	13,597	45,836
Other (Including Recess Aides)	14,935	19,557	19,557	-	-	14,935	19,557
Total - Pupil Services	36,938	65,393	65,393	-	-	36,938	65,393
Instructional Staff Support							
Salaries, Taxes, & Benefits	299,096	282,416	282,416	-	-	299,096	282,416
Local Meetings	643	25	25	-	-	643	25
Workshops and Conferences	1,000	-	-	-	-	1,000	-
Office Supplies	3,143	7,504	7,504	-	-	3,143	7,504
Improvement of Instruction	77,959	79,357	79,357	-	-	77,959	79,357
Professional Development	1,801	6,796	6,796	-	-	1,801	6,796
Library Books	-	8,000	8,000	-	-	-	8,000
Technology	27,049	31,621	31,621	-	-	27,049	31,621
Special Education	28,954	29,143	29,143	-	-	28,954	29,143
Miscellaneous	11,268	12,801	12,801	-	-	11,268	12,801
Total - Instructional Staff Support	450,913	457,663	457,663	-	-	450,913	457,663
General Administration							
Board of Education							
Board of Education Administration	32,528	34,029	34,029	-	-	32,528	34,029
Legal Fees	32,151	3,000	3,000	-	-	32,151	3,000
Audit	5,784	5,953	5,953	-	-	5,784	5,953
Travel & Expense Staff	-	500	500	-	-	-	500
Insurance	10,614	10,800	10,800	-	-	10,614	10,800
Miscellaneous	277	61,043	61,043	-	-	277	61,043
Subtotal - Board of Education	81,354	115,325	115,325	-	-	81,354	115,325
Executive Administration							
Executive Administration	32,298	41,567	41,567	-	-	32,298	41,567

Oversight Fee	31,523	75,554	75,554	-	-	31,523	75,554
Subtotal - Executive Administration	63,822	117,121	117,121	-	-	63,822	117,121
Grant Procurement							
Subtotal - Grant Procurement	(0)	-	-	(0)	-	(0)	-
Total - General Administration	145,176	232,446	232,446	(0)	-	145,176	232,446
School Administration							
Office of the Principal							
Salaries, Taxes, & Benefits	212,580	217,987	217,987	-	-	212,580	217,987
Local Meetings	28,274	7,640	7,640	-	-	28,274	7,640
Workshops and Conferences	3,056	5,198	5,198	-	-	3,056	5,198
Mailing	3,500	3,600	3,600	-	-	3,500	3,600
Printing & Binding	373	1,200	1,200	-	-	373	1,200
Office Supplies	3,425	4,000	4,000	-	-	3,425	4,000
Dues/Memberships	165	3,500	3,500	-	-	165	3,500
Equipment Purchases	220	-	-	-	-	220	-
Contracted Services	1,464	1,760	1,760	-	-	1,464	1,760
Employment Services	2,443	-	-	-	-	2,443	-
Finger Printing & Background Checks	203	-	-	-	-	203	-
Bank Charges	924	640	640	-	-	924	640
Miscellaneous	884	-	-	-	-	884	-
Subtotal - Office of the Principal	257,511	245,525	245,525	-	-	257,511	245,525
Other School Administration							
Admissions & Other Administrative Support	102,266	99,941	99,941	-	-	102,266	99,941
Salaries, Taxes, & Benefits	58,719	42,159	42,159	-	-	58,719	42,159
Advertising	193,541	204,053	204,053	-	-	193,541	204,053
Local Meetings	2,079	750	750	-	-	2,079	750
Workshops and Conferences	-	741	741	-	-	-	741
Mailing	5,340	800	800	-	-	5,340	800
Printing & Binding	1,136	2,500	2,500	-	-	1,136	2,500
Miscellaneous	3,937	-	-	-	-	3,937	-
Subtotal - Other School Administration	367,017	350,944	350,944	-	-	367,017	350,944
Total - School Administration	624,528	596,469	596,469	-	-	624,528	596,469
Business & Internal Services							
Fiscal Services	85,387	61,749	61,749	-	-	85,387	61,749
Internal Distribution Services	2,620	2,369	2,369	-	-	2,620	2,369
Total - Business & Internal Services	88,007	64,118	64,118	-	-	88,007	64,118
Central Services							
Information Services	33,502	34,518	34,518	-	-	33,502	34,518
Staff/Personnel Services	68,908	66,396	66,396	-	-	68,908	66,396
Data Processing Services	45,070	51,205	51,205	-	-	45,070	51,205
Other Central Services	32,590	34,287	34,287	-	-	32,590	34,287
Total - Central Services	180,071	186,406	186,406	-	-	180,071	186,406
Operations & Maintenance							
Internal Building Services	141,249	166,312	166,312	-	-	141,249	166,312
Other Purchased Service (Janitorial)	-	1,330	1,330	-	-	-	1,330
Telephone	13,999	2,715	2,715	-	-	13,999	2,715
Gas	13,821	9,250	9,250	-	-	13,821	9,250
Electric	30,349	69,075	69,075	-	-	30,349	69,075
Water & Sewer	3,377	36,175	36,175	-	-	3,377	36,175
Waste & Trash Disposal	4,599	1,600	1,600	-	-	4,599	1,600
Building Maintenance & Repair	194,757	216,800	216,800	-	-	194,757	216,800
Equipment Maintenance & Repair	6,246	5,620	5,620	-	-	6,246	5,620
Lease of Building	1,883,840	1,883,840	1,883,840	-	-	1,883,840	1,883,840
Lease of Equipment	11,840	12,720	12,720	-	-	11,840	12,720
Supplies	394	-	-	-	-	394	-
Equipment Purchases	8,699	12,150	12,150	3,614	-	5,085	12,150
Liability Insurance	114	120	120	-	-	114	120
Property Insurance	10,792	10,600	10,600	-	-	10,792	10,600
Safety & Security	5,680	1,444	1,444	4,210	144	1,470	1,300
Miscellaneous	495	500	500	-	-	495	500
Total - Operations & Maintenance	2,330,251	2,430,251	2,430,251	7,823	144	2,322,427	2,430,107
Pupil Transportation Services							
Contracted Transportation	583	-	-	-	-	583	-
Field Trips	1,783	1,500	1,500	-	-	1,783	1,500
Total - Pupil Transportation Services	2,366	1,500	1,500	-	-	2,366	1,500
Other Support Services							
Pupil Activities							
Total - Pupil Activities	-	-	-	-	-	-	-
Community Services							
Community Activities							
Total - Community Activities	-	-	-	-	-	-	-
Welfare Activities							
Total - Welfare Activities	-	-	-	-	-	-	-
Outgoing Transfer to School Service Fund	11,852	10,400	10,400	-	-	11,852	(10,400)

Total Expenditures & Other Transactions	5,757,529	6,009,660	6,009,660	22,925	24,164	5,734,605	5,964,696
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	91,900	-	-	3,614	0	88,287	20,800
Beginning Fund Balance (7/1)	150,252	-	-	-	-	150,252	-
Ending Fund Balance	<u>242,152</u>	<u>-</u>	<u>-</u>	<u>3,614</u>	<u>0</u>	<u>238,538</u>	<u>20,800</u>

School Service Fund

REVENUE

Total Food Service Revenue	-	-	-	-	-	-	-
Transfer In from General Fund	11,852	10,400	10,400	-	-	11,852	(10,400)
Total Revenue and Incoming Transfers	11,852	10,400	10,400	-	-	11,852	(10,400)

EXPENDITURES

Operations & Maintenance	-	-	-	-	-	-	-
Total Operations & Maintenance	-	-	-	-	-	-	-
Food Services	-	-	-	-	-	-	-
Supplies, Materials including Commodities expense	11,852	10,400	10,400	-	-	11,852	10,400
Total Food Service Expenditures	11,852	10,400	10,400	-	-	11,852	10,400
Total Expenditures & Other Transactions	11,852	10,400	10,400	-	-	11,852	10,400
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-	-	(20,800)
Ending Food Service Fund Balance	-	-	-	-	-	-	(20,800)