

Mountain View Academy
Balance Sheet
As of December 31, 2023

ASSETS

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
Cash	340,384	-	-	340,384
Accounts Receivable	87,601	-	-	87,601
Due from Management Co	1,964	-	-	1,964
Total Assets	429,949	-	-	429,949

LIABILITIES & FUND BALANCE

LIABILITIES

Deferred Revenue	90,850	-	-	90,850
Acct Payables	407	-	-	407
Total Liabilities	91,257	-	-	91,257

FUND BALANCE

Beginning Fund Balance	311,304	-	-	311,304
Current Yr Activity	27,388	-	-	27,388
Ending Fund Balance	338,692	-	-	338,692

TOTAL LIABILITIES & FUND BALANCE

429,949	-	-	429,949
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Mountain View Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the 6 months ending December 31, 2023

	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	1,707,934	3,780,749	2,072,815	-	-	-	1,707,934	3,780,749	2,072,815	54.83%
Other State Sources	40,138	86,230	46,092	-	-	-	40,138	86,230	46,092	53.45%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	72,696	103,510	30,814	-	-	-	72,696	103,510	30,814	29.77%
Private Sources	164,123	16,600	(147,523)	-	-	-	164,123	16,600	(147,523)	-888.69%
Contribution from Management Company	1,628,870	2,675,702	1,046,832	-	-	-	1,628,870	2,675,702	1,046,832	39.12%
Total Revenues and Transfers	3,613,761	6,662,790	3,049,029	-	-	-	3,613,761	6,662,790	3,049,029	45.76%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	1,111,825	2,064,623	952,798	-	-	-	1,111,825	2,064,623	952,798	46.15%
Added Needs	350,502	446,231	95,729	-	-	-	350,502	446,231	95,729	21.45%
Support Services										
Pupil Services	195,003	383,880	188,878	-	-	-	195,003	383,880	188,878	49.20%
Instructional Staff Support	265,444	479,771	214,327	-	-	-	265,444	479,771	214,327	44.67%
General Administration	153,803	172,859	19,056	-	-	-	153,803	172,859	19,056	11.02%
School Administration	385,120	710,876	325,757	-	-	-	385,120	710,876	325,757	45.82%
Business & Internal Services	33,379	74,618	41,238	-	-	-	33,379	74,618	41,238	55.27%
Central Services	113,545	247,537	133,992	-	-	-	113,545	247,537	133,992	54.13%
Operations & Maintenance	964,515	2,068,345	1,103,830	-	-	-	964,515	2,068,345	1,103,830	53.37%
Pupil Transportation Services	3,183	2,500	(683)	-	-	-	3,183	2,500	(683)	-27.31%
Other Support Services	4,203	-	(4,203)	5,853	10,400	4,547	10,056	10,400	344	3.31%
Community Services										
Community Activities	-	1,150	1,150	-	-	-	-	1,150	1,150	100.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	3,580,520	6,652,390	3,071,870	5,853	10,400	4,547	3,586,373	6,662,790	3,076,417	46.17%
EXCESS OF REVENUES OVER EXPENDITURES	33,240	10,400	(22,840)	(5,853)	(10,400)	(4,547)	27,388	-	(27,388)	
Transfer Between Funds	(5,853)	(10,400)	(4,547)	5,853	10,400	4,547	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	311,304	311,304	-	-	-	-	311,304	311,304	-	
CURRENT FUND BALANCE (UNRESTRICTED)	338,692	311,304	(27,387)	-	-	-	338,692	311,304	(27,388)	

Mountain View Academy
For the 6 months ending December 31, 2023

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
General Fund							
REVENUE							
State Aid	1,707,934	1,701,337	3,780,749	-	-	1,707,934	3,780,749
Revenue from State Sources	40,138	38,804	86,230	-	-	40,138	86,230
IDEA Flowthrough	41,031	30,487	60,974	-	-	41,031	60,974
ESSER III (84.425D)	22,223	17,850	35,051	22,223	35,051	-	-
E-Rate (32.004)	9,442	3,741	7,484	9,442	7,484	-	-
Revenue from Private Sources	164,123	7,470	16,600	-	-	164,123	16,600
Contribution from Management Company	1,628,870	1,575,250	2,675,702	-	-	1,628,870	2,675,702
Total Revenue & Other Transactions	3,613,761	3,374,939	6,662,790	31,665	42,536	3,582,096	6,620,254
EXPENDITURES							
Basic Instruction							
Salaries & wages	722,865	643,636	1,292,388	-	1,500	722,865	1,290,888
Payroll taxes	54,444	53,211	106,799	-	-	54,444	106,799
Insurance benefits	92,284	88,656	179,720	-	-	92,284	179,720
Other benefits	11,422	17,919	36,510	-	-	11,422	36,510
Employment expenses	9,812	5,940	13,200	-	-	9,812	13,200
Contracted services	39,219	36,173	72,375	-	-	39,219	72,375
Curricular tools	85,629	80,859	114,196	-	-	85,629	114,196
Student costs	2,848	7,954	17,675	-	-	2,848	17,675
General supplies	4,026	10,476	23,280	-	-	4,026	23,280
Marketing	83	-	-	-	-	83	-
Equipment expense	81,509	82,673	166,806	-	14,000	81,509	152,806
Dues & subscriptions	7,684	3,003	6,674	-	-	7,684	6,674
Board funds	-	35,000	35,000	-	-	-	35,000
Total - Basic Instruction	1,111,825	1,065,499	2,064,623	-	15,500	1,111,825	2,049,123
Added Needs							
Compensatory Education							
Salaries & wages	57,360	45,384	90,965	16,446	14,205	40,914	76,760
Payroll taxes	4,457	3,693	7,387	1,309	1,016	3,148	6,371
Insurance benefits	3,132	160	320	2,524	44	608	276
Other benefits	770	1,068	2,136	200	294	570	1,842
Employment expenses	214	-	-	-	-	214	-
Contracted services	-	1,481	3,290	-	-	-	3,290
Curricular tools	13,485	6,145	13,655	-	-	13,485	13,655
Equipment expense	770	-	-	-	-	770	-
Subtotal - Compensatory Education	80,187	57,931	117,753	20,479	15,559	59,708	102,194
Special Education							
Salaries & wages	38,680	108,280	217,128	-	-	38,680	217,128
Payroll taxes	3,118	8,987	18,022	-	-	3,118	18,022
Insurance benefits	11,549	39,286	79,722	-	-	11,549	79,722
Other benefits	997	2,915	5,915	-	-	997	5,915
Employment expenses	317	704	1,477	-	-	317	1,477
Contracted services	213,849	1,350	3,000	-	-	213,849	3,000
Curricular tools	1,805	1,447	3,215	-	-	1,805	3,215
Subtotal - Special Education	270,315	162,969	328,478	-	-	270,315	328,478
Total - Added Needs	350,502	220,900	446,231	20,479	15,559	330,023	430,672
Pupil Services							
Health services	31,589	44,750	97,311	-	-	31,589	97,311
Psychological services	25,915	49,068	109,040	-	-	25,915	109,040
Speech pathology	42,302	33,839	75,197	-	-	42,302	75,197
Social work services	49,076	37,171	80,102	-	-	49,076	80,102
Other (including recess aides)	46,122	11,115	22,230	-	-	46,122	22,230
Total - Pupil Services	195,003	175,942	383,880	-	-	195,003	383,880
Instructional Staff Support							
Salaries & wages	129,596	105,811	209,371	1,350	3,992	128,246	205,379
Payroll taxes	9,315	8,463	16,927	261	-	9,055	16,927
Insurance benefits	4,096	3,841	7,778	31	-	4,065	7,778
Other benefits	5,158	3,667	7,605	103	-	5,055	7,605
Employment expenses	6,148	16,688	33,983	-	-	6,148	33,983
Contracted services	55,405	50,652	101,446	-	-	55,405	101,446
Curricular tools	5,991	4,024	8,500	-	-	5,991	8,500
General supplies	1,552	455	910	-	-	1,552	910
Improvement of instruction	42,298	41,598	84,011	-	-	42,298	84,011
Communication	5,885	4,618	9,240	-	-	5,885	9,240
Total - Instructional Staff Support	265,444	239,819	479,771	1,744	3,992	263,700	475,779
General Administration							
Board of Education							
Board of education administration	16,671	17,224	33,379	-	-	16,671	33,379
Employment expenses	31	255	510	-	-	31	510
Professional services - audit & other	6,475	3,174	6,350	-	-	6,475	6,350
Professional services - legal	2,185	1,499	3,000	-	-	2,185	3,000
General supplies	54	-	-	-	-	54	-
Insurance	3,181	3,149	6,300	-	-	3,181	6,300
Dues & subscriptions	2,964	-	-	-	-	2,964	-
Subtotal - Board of Education	31,562	25,301	49,539	-	-	31,562	49,539
Executive Administration							
Executive administration	84,872	16,012	32,023	-	-	84,872	32,023
Oversight fee	37,369	41,084	91,297	-	-	37,369	91,297
Subtotal - Executive Administration	122,241	57,095	123,320	-	-	122,241	123,320
Grant Procurement							
Subtotal - Grant Procurement	-	-	-	-	-	-	-
Total - General Administration	153,803	82,396	172,859	-	-	153,803	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	95,648	100,789	201,589	-	-	95,648	201,589
Payroll taxes	7,342	7,299	14,597	-	-	7,342	14,597
Insurance benefits	10,346	10,160	20,597	-	-	10,346	20,597
Other benefits	2,531	2,390	4,781	-	-	2,531	4,781
Employment expenses	6,867	10,749	21,507	-	-	6,867	21,507
Contracted services	582	235	470	-	-	582	470
Student costs	(150)	-	-	-	-	(150)	-
General supplies	7,962	3,359	6,720	-	-	7,962	6,720
Insurance	415	500	1,000	-	-	415	1,000
Equipment expense	438	-	-	-	-	438	-
Communication	3,326	2,219	4,440	-	-	3,326	4,440
Dues & subscriptions	2,857	2,872	5,747	-	-	2,857	5,747
Subtotal - Office of the Principal	138,163	140,572	281,447	-	-	138,163	281,447
Other School Administration							
Admissions & other administrative support	53,077	70,265	140,971	-	-	53,077	140,971
Salaries & wages	14,926	17,235	34,470	-	-	14,926	34,470
Payroll taxes	1,294	1,431	2,861	-	-	1,294	2,861
Insurance benefits	66	62	124	-	-	66	124
Other benefits	199	414	827	-	-	199	827
Employment expenses	888	968	2,150	-	-	888	2,150
General supplies	138	-	-	-	-	138	-
Marketing	176,369	182,304	248,026	-	-	176,369	248,026
Subtotal - Other School Administration	246,957	272,678	429,429	-	-	246,957	429,429
Total - School Administration	385,120	413,250	710,876	-	-	385,120	710,876
Business & Internal Services							
Fiscal services	32,000	35,465	72,948	-	-	32,000	72,948
Internal distribution services	1,379	831	1,669	-	-	1,379	1,669
Total - Business & Internal Services	33,379	36,295	74,618	-	-	33,379	74,618
Central Services							
Planning, research, development	2,819	2,921	6,375	-	-	2,819	6,375
Information services	34,855	34,225	68,922	-	-	34,855	68,922
Staff/Personnel services	53,217	58,355	117,439	-	-	53,217	117,439
Data processing services	13,181	13,922	29,775	-	-	13,181	29,775
Other central services	9,474	12,016	25,026	-	-	9,474	25,026
Total - Central Services	113,545	121,438	247,537	-	-	113,545	247,537
Operations & Maintenance							
Internal building services	6,584	7,979	16,041	-	-	6,584	16,041
Safety & security	5,561	25,584	56,370	-	-	5,561	56,370
General supplies	(13)	-	-	-	-	(13)	-
Insurance	15,037	12,845	25,700	-	-	15,037	25,700
Equipment expense	7,883	18,070	36,153	-	-	7,883	36,153
Lease of building	786,240	785,926	1,572,480	-	-	786,240	1,572,480
Janitorial services	66,722	72,471	145,000	-	-	66,722	145,000
Building repairs & maintenance	48,532	58,201	148,000	-	-	48,532	148,000
Communication	3,608	1,250	2,500	-	-	3,608	2,500
Utilities	24,361	30,235	66,100	-	-	24,361	66,100
Total - Operations & Maintenance	964,515	1,012,559	2,068,345	-	-	964,515	2,068,345
Pupil Transportation Services							
Student costs	3,183	1,125	2,500	-	-	3,183	2,500
Total - Pupil Transportation Services	3,183	1,125	2,500	-	-	3,183	2,500
Other Support Services							
Pupil Activities							
Contracted services	1,674	-	-	-	-	1,674	-
Student costs	2,529	-	-	-	-	2,529	-
Total - Pupil Activities	4,203	-	-	-	-	4,203	-
Community Services							
Community Activities							
Curricular tools	-	518	1,150	-	-	-	1,150
Total - Community Activities	-	518	1,150	-	-	-	1,150
Welfare Activities							
Total - Welfare Activities	-	-	-	-	-	-	-
Outgoing Transfer to School Service Fund	5,853	5,198	10,400	-	-	5,853	10,400
Total Expenditures & Other Transactions	3,586,373	3,374,939	6,662,790	22,223	35,051	3,564,150	6,627,739
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	27,388	-	-	9,442	7,484	17,945	(7,484)
Beginning Fund Balance (7/1)	311,304	311,304	311,304	-	-	311,304	311,304
Ending Fund Balance	338,692	311,304	311,304	9,442	7,484	329,250	303,820

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
School Service Fund							
REVENUE							
Total Food Service Revenue	-	-	-	-	-	-	-
Transfer In from General Fund	5,853	5,198	10,400	-	-	5,853	10,400
Total Revenue and Incoming Transfers	5,853	5,198	10,400	-	-	5,853	10,400
EXPENDITURES							
Operations & Maintenance							
Supplies, materials including commodities expense	5,200	5,198	10,400	-	-	5,200	10,400
Total Operations & Maintenance	5,200	5,198	10,400	-	-	5,200	10,400
Food Services							
Supplies, materials including commodities expense	244	-	-	-	-	244	-
Salaries & wages	-	-	-	-	-	-	-
Equipment purchases & repairs	409	-	-	-	-	409	-
Total Food Service Expenditures	653	-	-	-	-	653	-
Total Expenditures & Other Transactions	5,853	5,198	10,400	-	-	5,853	10,400
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-	-	-
Beginning Fund Balance (7/1)	-	-	-	-	-	-	-
Ending Food Service Fund Balance	-	-	-	-	-	-	-