

Landmark Academy at Reunion
Balance Sheet
As of December 31, 2023

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	374,047	-	-	374,047
Accounts Receivable	295,771	-	-	295,771
Total Assets	669,818	-	-	669,818
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	76,099	-	-	76,099
Due to Management Co	232,278	-	-	232,278
Total Liabilities	308,377	-	-	308,377
FUND BALANCE				
Beginning Fund Balance	367,813	-	-	367,813
Current Yr Activity	(6,371)	-	-	(6,371)
Ending Fund Balance	361,441	-	-	361,441
TOTAL LIABILITIES & FUND BALANCE	669,818	-	-	669,818

Landmark Academy at Reunion

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	3,893,299	8,548,360	4,655,061	-	-	-	3,893,299	8,548,360	4,655,061	54.46%
Other State Sources	111,063	270,658	159,596	-	-	-	111,063	270,658	159,596	58.97%
Local Sources	300,483	718,200	417,717	-	-	-	300,483	718,200	417,717	58.16%
Federal Grants	181,554	184,685	3,131	-	-	-	181,554	184,685	3,131	1.70%
Private Sources	66,256	128,100	61,844	-	-	-	66,256	128,100	61,844	48.28%
Contribution from Management Company	-	-	-	-	-	-	-	-	-	0.00%
Total Revenues and Transfers	4,552,655	9,850,003	5,297,348	-	-	-	4,552,655	9,850,003	5,297,348	53.78%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	1,691,204	2,991,344	1,300,139	-	-	-	1,691,204	2,991,344	1,300,139	43.46%
Added Needs	347,358	713,154	365,796	-	-	-	347,358	713,154	365,796	51.29%
Support Services										
Pupil Services	159,185	309,521	150,336	-	-	-	159,185	309,521	150,336	48.57%
Instructional Staff Support	455,814	1,098,185	642,370	-	-	-	455,814	1,098,185	642,370	58.49%
General Administration	249,189	547,226	298,037	-	-	-	249,189	547,226	298,037	54.46%
School Administration	338,274	968,850	630,576	-	-	-	338,274	968,850	630,576	65.08%
Business & Internal Services	101,396	392,569	291,173	-	-	-	101,396	392,569	291,173	74.17%
Central Services	307,952	1,199,669	891,717	-	-	-	307,952	1,199,669	891,717	74.33%
Operations & Maintenance	864,472	1,613,839	749,367	-	-	-	864,472	1,613,839	749,367	46.43%
Pupil Transportation Services	10,563	17,750	7,187	-	-	-	10,563	17,750	7,187	40.49%
Other Support Services	33,620	-	(33,620)	-	-	-	33,620	-	(33,620)	0.00%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	4,559,027	9,852,107	5,293,080	-	-	-	4,559,027	9,852,107	5,293,080	53.73%
EXCESS OF REVENUES OVER EXPENDITURES	(6,371)	(2,103)	4,268	-	-	-	(6,371)	(2,103)	4,268	
Transfer Between Funds	-	-	-	-	-	-	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	367,813	367,813	-	-	-	-	367,813	367,813	-	
CURRENT FUND BALANCE (UNRESTRICTED)	361,441	365,709	4,268	-	-	-	361,442	365,710	4,268	

Landmark Academy at Reunion
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	3,893,299	3,846,762	8,548,360	-	-	3,893,299	8,548,360
Revenue from State Sources	111,063	125,030	270,658	-	-	111,063	270,658
Revenue from Local Sources	300,483	323,190	718,200	-	-	300,483	718,200
Restricted-Federal 'Pass thru' Grants - Title II	5,000	6,328	14,063	-	-	5,000	14,063
IDEA Flowthrough	80,466	45,118	90,236	-	-	80,466	90,236
ESSER III (84.425D)	90,539	39,450	75,035	90,539	75,035	-	-
E-Rate (32.004)	5,549	2,675	5,352	5,549	5,352	-	-
Revenue from Private Sources	66,256	57,645	128,100	-	-	66,256	128,100
Total Revenue & Other Transactions	4,552,655	4,446,198	9,850,003	96,088	80,387	4,456,567	9,769,616
EXPENDITURES							
Basic Instruction							
Salaries & wages	1,160,409	970,603	1,949,521	48,600	-	1,111,809	1,949,521
Payroll taxes	84,769	79,539	159,540	5,766	-	79,003	159,540
Insurance benefits	115,914	128,123	259,813	220	-	115,694	259,813
Other benefits	19,850	26,176	53,193	1,086	-	18,764	53,193
Employment expenses	19,139	7,425	16,500	-	-	19,139	16,500
Contracted services	48,344	49,918	99,875	-	-	48,344	99,875
Curricular tools	128,642	85,960	122,593	7,509	-	121,133	122,593
Student costs	3,036	51,154	113,675	-	-	3,036	113,675
General supplies	6,489	13,095	29,100	-	-	6,489	29,100
Equipment expense	77,989	72,241	144,539	-	-	77,989	144,539
Dues & subscriptions	25,975	3,597	7,994	2,853	-	23,122	7,994
Depreciation & amortization	648	-	-	-	-	648	-
Board funds	-	35,000	35,000	-	-	-	35,000
Total - Basic Instruction	1,691,204	1,522,831	2,991,344	66,035	-	1,625,170	2,991,344
Added Needs							
Compensatory Education							
Salaries & wages	124,217	109,524	213,981	18,745	48,348	105,472	165,633
Payroll taxes	10,224	8,530	17,060	2,577	3,312	7,647	13,748
Insurance benefits	2,874	370	740	(1,302)	144	4,176	596
Other benefits	2,698	2,466	4,933	887	958	1,810	3,975
Employment expenses	1,119	-	-	-	-	1,119	-
Curricular tools	9,340	14,120	31,378	-	10,000	9,340	21,378
Equipment expense	155	-	-	-	-	155	-
Subtotal - Compensatory Education	150,626	135,010	268,092	20,907	62,761	129,719	205,330
Special Education							
Salaries & wages	161,088	179,078	358,899	-	-	161,088	358,899
Payroll taxes	12,304	14,863	29,789	-	-	12,304	29,789
Insurance benefits	15,584	21,118	42,827	(3)	-	15,587	42,827
Other benefits	3,274	4,722	9,555	-	-	3,274	9,555
Employment expenses	922	704	1,477	-	-	922	1,477
Curricular tools	1,591	1,132	2,515	-	-	1,591	2,515
General supplies	31	-	-	-	-	31	-
Equipment expense	1,939	-	-	-	-	1,939	-
Subtotal - Special Education	196,732	221,617	445,063	(3)	-	196,734	445,063
Total - Added Needs	347,358	356,626	713,154	20,904	62,761	326,453	650,393
Pupil Services							
Health services	21,852	22,802	50,670	-	-	21,852	50,670
Psychological services	76,412	55,945	124,323	-	-	76,412	124,323
Speech pathology	54,600	48,341	107,424	-	-	54,600	107,424
Social work services	4,276	-	-	-	-	-	-
Other (including recess aides)	2,045	13,534	27,104	-	-	2,045	27,104
Total - Pupil Services	159,185	140,622	309,521	-	-	159,185	309,521
Instructional Staff Support							
Salaries & wages	169,528	145,169	290,555	3,777	9,250	165,750	281,304
Payroll taxes	12,181	11,968	23,937	306	768	11,874	23,169
Insurance benefits	25,627	20,932	42,443	(1,172)	33	26,799	42,410
Other benefits	5,737	5,290	10,986	48	222	5,690	10,764
Employment expenses	17,305	21,464	44,596	-	-	17,305	44,596
Contracted services	64,530	64,397	128,946	-	-	64,530	128,946
Curricular tools	8,467	7,174	15,500	-	-	8,467	15,500
General supplies	5,053	455	910	-	-	5,053	910
Improvement of instruction	146,835	182,668	533,705	-	-	146,835	533,705
Communication	651	3,302	6,607	-	-	651	6,607
Total - Instructional Staff Support	455,614	462,819	1,098,185	2,959	10,273	452,856	1,087,911
General Administration							
Board of Education							
Board of education administration	46,799	60,789	175,611	-	-	46,799	175,611
Employment expenses	3,764	255	510	-	-	3,764	510
Professional services - audit & other	6,475	3,174	6,350	-	-	6,475	6,350
Professional services - legal	-	1,250	2,500	-	-	-	2,500
General supplies	131	-	-	-	-	131	-
Insurance	3,376	2,899	5,800	-	-	3,376	5,800
Other	-	-	2,103	-	2,103	-	-
Subtotal - Board of Education	60,545	68,366	192,874	-	2,103	60,545	190,771
Executive Administration							
Executive administration	101,967	57,807	168,477	-	-	101,967	168,477
Oversight fee	86,676	83,643	185,874	-	-	86,676	185,874
Subtotal - Executive Administration	188,643	141,450	354,351	-	-	188,643	354,351
Grant Procurement							
Subtotal - Grant Procurement	-	-	-	-	-	-	-
Total - General Administration	249,189	209,817	547,226	-	2,103	249,189	545,122

	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	103,955	104,722	209,454	-	-	103,955	209,454
Payroll taxes	7,829	7,625	15,250	-	-	7,829	15,250
Insurance benefits	16,081	19,095	38,714	-	-	16,081	38,714
Other benefits	1,878	2,485	4,970	-	-	1,878	4,970
Employment expenses	6,053	11,204	22,417	-	-	6,053	22,417
Contracted services	395	235	470	-	-	395	470
Student costs	857	-	-	-	-	857	-
General supplies	4,808	4,198	8,400	-	-	4,808	8,400
Insurance	538	650	1,300	-	-	538	1,300
Equipment expense	2,755	-	-	-	-	2,755	-
Communication	3,134	2,774	5,550	-	-	3,134	5,550
Dues & subscriptions	4,808	3,807	7,617	-	-	4,808	7,617
Subtotal - Office of the Principal	153,089	156,794	314,141	-	-	153,089	314,141
Other School Administration							
Admissions & other administrative support	129,065	184,457	537,417	-	-	129,065	537,417
Salaries & wages	15,419	13,820	27,641	-	-	15,419	27,641
Payroll taxes	1,104	1,147	2,294	-	-	1,104	2,294
Insurance benefits	6,447	6,353	12,885	-	-	6,447	12,885
Other benefits	487	332	663	-	-	487	663
Employment expenses	666	484	1,075	-	-	666	1,075
General supplies	444	-	-	-	-	444	-
Marketing	31,394	42,370	72,734	-	-	31,394	72,734
Dues & subscriptions	159	-	-	-	-	159	-
Subtotal - Other School Administration	185,185	248,963	654,709	-	-	185,185	654,709
Total - School Administration	338,274	405,757	968,850	-	-	338,274	968,850
Business & Internal Services							
Fiscal services	98,604	130,673	383,787	-	-	98,604	383,787
Internal distribution services	2,792	3,009	8,782	-	-	2,792	8,782
Total - Business & Internal Services	101,396	133,682	392,569	-	-	101,396	392,569
Central Services							
Planning, research, development	8,635	11,241	33,539	-	-	8,635	33,539
Information services	19,351	24,913	72,740	-	-	19,351	72,740
Staff/Personnel services	205,890	272,097	794,389	-	-	205,890	794,389
Data processing services	38,804	56,375	167,340	-	-	38,804	167,340
Other central services	32,581	44,678	131,662	-	-	32,581	131,662
Miscellaneous	2,691	-	-	2,691	-	-	-
Total - Central Services	307,952	409,304	1,199,669	2,691	-	305,261	1,199,669
Operations & Maintenance							
Internal building services	21,308	28,914	84,394	-	-	21,308	84,394
Safety & security	3,312	2,624	5,320	-	-	3,312	5,320
Insurance	11,406	9,596	19,200	-	-	11,406	19,200
Equipment expense	53,407	17,985	35,985	-	-	53,407	35,985
Lease of building	521,440	521,231	1,042,880	-	-	521,440	1,042,880
Janitorial services	72,156	74,970	150,000	-	-	72,156	150,000
Building repairs & maintenance	117,662	84,081	157,560	-	2,000	117,662	155,560
Communication	594	1,250	2,500	-	-	594	2,500
Utilities	63,188	56,100	116,000	-	-	63,188	116,000
Total - Operations & Maintenance	864,472	796,762	1,613,839	-	2,000	864,472	1,611,839
Pupil Transportation Services							
Student costs	10,563	7,988	17,750	-	-	10,563	17,750
Total - Pupil Transportation Services	10,563	7,988	17,750	-	-	10,563	17,750
Other Support Services							
Pupil Activities							
Salaries & wages	7,490	-	-	-	-	7,490	-
Contracted services	3,630	-	-	-	-	3,630	-
Student costs	22,500	-	-	-	-	22,500	-
Total - Pupil Activities	33,620	-	-	-	-	33,620	-
Community Services							
Community Activities							
Total - Community Activities	-	-	-	-	-	-	-
Welfare Activities							
Total - Welfare Activities	-	-	-	-	-	-	-
Outgoing Transfer to School Service Fund	-	-	-	-	-	-	-
Total Expenditures & Other Transactions	4,559,027	4,446,198	9,852,107	92,589	77,138	4,466,438	9,774,969
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses							
	(6,371)	-	(2,103)	3,500	3,249	(9,871)	(5,352)
Beginning Fund Balance (7/1)	367,813	367,813	367,813	-	-	367,813	367,813
Ending Fund Balance	361,441	367,813	365,709	3,500	3,249	357,942	362,461

	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	-	-	-	-	-	-	-
Total Revenue and Incoming Transfers	-	-	-	-	-	-	-
EXPENDITURES							
Operations & Maintenance							
Total Operations & Maintenance	-	-	-	-	-	-	-
Food Services							
Supplies, materials including commodities expense	-	-	-	-	-	-	-
Salaries & wages	-	-	-	-	-	-	-
Equipment purchases & repairs	-	-	-	-	-	-	-
Total Food Service Expenditures	-	-	-	-	-	-	-
Total Expenditures & Other Transactions	-	-	-	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-	-	-
Beginning Fund Balance (7/1)	-	-	-	-	-	-	-
Ending Food Service Fund Balance	-	-	-	-	-	-	-