

Mountain View Academy

Balance Sheet

As of December 31, 2024

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	337,716	-	-	337,716
Accounts Receivable	331,705	-	-	331,705
Fixed Assets, Net of Depreciation	-	199	-	199
Total Assets	669,421	199	-	669,620
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	227,933	-	-	227,933
Due to Management Co	105,667	-	-	105,667
Total Liabilities	333,600	-	-	333,600
FUND BALANCE				
Beginning Fund Balance	305,158	-	-	305,158
Current Yr Activity	30,663	199	-	30,862
Ending Fund Balance	335,821	199	-	336,020
TOTAL LIABILITIES & FUND BALANCE	669,421	199	-	669,620

Mountain View Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the 6 months ending December 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	1,960,510	4,510,973	2,550,464	-	-	-	1,960,510	4,510,973	2,550,464	56.54%
Other State Sources	58,051	96,948	38,897	-	-	-	58,051	96,948	38,897	40.12%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	57,815	74,938	17,123	-	-	-	57,815	74,938	17,123	22.85%
Private Sources	(70,134)	34,740	104,874	-	-	-	(70,134)	34,740	104,874	301.88%
Contribution from Management Company	1,408,022	1,703,427	295,405	-	-	-	1,408,022	1,703,427	295,405	17.34%
Total Revenues and Transfers	3,414,264	6,421,026	3,006,762	-	-	-	3,414,264	6,421,026	3,006,762	46.83%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	910,308	1,881,247	970,939	-	-	-	910,308	1,881,247	970,939	51.61%
Added Needs	338,381	425,330	86,949	-	-	-	338,381	425,330	86,949	20.44%
Support Services										
Pupil Services	203,083	402,273	199,190	-	-	-	203,083	402,273	199,190	49.52%
Instructional Staff Support	239,903	464,616	224,714	-	-	-	239,903	464,616	224,714	48.37%
General Administration	164,147	196,411	32,264	-	-	-	164,147	196,411	32,264	16.43%
School Administration	367,745	689,514	321,769	-	-	-	367,745	689,514	321,769	46.67%
Business & Internal Services	44,704	102,289	57,585	-	-	-	44,704	102,289	57,585	56.30%
Central Services	78,526	195,873	117,347	-	-	-	78,526	195,873	117,347	59.91%
Operations & Maintenance	1,026,477	2,041,853	1,015,376	-	-	-	1,026,477	2,041,853	1,015,376	49.73%
Pupil Transportation Services	3,742	9,620	5,878	-	-	-	3,742	9,620	5,878	61.10%
Other Support Services	191	-	(191)	6,095	10,400	4,305	6,286	10,400	4,114	39.56%
Community Services										
Community Activities	-	1,400	1,400	-	-	-	-	1,400	1,400	100.00%
Welfare Activities	100	200	100	-	-	-	100	200	100	49.91%
Total Expenditures	3,377,306	6,410,626	3,033,320	6,095	10,400	4,305	3,383,401	6,421,026	3,037,624	47.31%
EXCESS OF REVENUES OVER EXPENDITURES	36,958	10,400	(26,558)	(6,095)	(10,400)	(4,305)	30,863	-	(30,863)	
Transfer Between Funds	(6,095)	(10,400)	(4,305)	6,095	10,400	4,305	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	305,158	305,158	-	-	-	-	305,158	305,158	-	
CURRENT FUND BALANCE (UNRESTRICTED)	336,020	305,158	(30,863)	-	-	-	336,021	305,158	(30,863)	

Mountain View Academy
For the 6 months ending December 31, 2024

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget	Budget Remaining	% of Budget Remaining
General Fund									
REVENUE									
State Aid	1,960,510	2,029,938	4,510,973	-	-	1,960,510	4,510,973	2,550,464	56.54%
Revenue from State Sources	58,051	44,553	96,948	-	-	58,051	96,948	38,897	40.12%
IDEA Flowthrough	47,004	30,404	60,438	-	-	47,004	60,438	13,434	22.23%
ESSER III (84.425D)	8,625	8,600	8,600	8,625	8,600	-	-	(25)	-0.29%
E-Rate (32.004)	2,186	2,714	5,900	-	-	2,186	5,900	3,714	62.95%
Revenue from Private Sources	(70,134)	15,633	34,740	-	-	(70,134)	34,740	104,874	301.88%
Contribution from Management Company	1,408,022	1,136,362	1,703,427	-	-	1,408,022	1,703,427	295,405	17.34%
Total Revenue & Other Transactions	3,414,264	3,268,204	6,421,026	8,625	8,600	3,405,639	6,412,426	3,006,762	46.83%
EXPENDITURES									
Basic Instruction									
Salaries & wages	551,082	570,528	1,137,736	9,732	-	541,350	1,137,736	586,654	51.56%
Payroll taxes	51,009	47,354	94,432	744	-	50,264	94,432	43,424	45.98%
Insurance benefits	88,531	79,900	160,963	-	-	88,531	160,963	72,432	45.00%
Other benefits	8,148	15,536	31,450	292	-	7,856	31,450	23,302	74.09%
Employment expenses	8,608	6,093	12,050	-	-	8,608	12,050	3,442	28.56%
Contracted services	39,188	38,966	77,963	-	-	39,188	77,963	38,774	49.73%
Curricular tools	74,982	101,569	138,870	-	-	74,982	138,870	63,888	46.01%
Student costs	7,088	14,096	31,325	-	-	7,088	31,325	24,237	77.37%
General supplies	4,505	6,113	13,585	-	-	4,505	13,585	9,080	66.84%
Marketing	39	-	-	-	-	39	-	(39)	0.00%
Equipment expense	72,854	69,510	139,268	-	-	72,854	139,268	66,414	47.69%
Dues & subscriptions	4,279	5,583	8,605	-	-	4,279	8,605	4,326	50.27%
Board funds	-	35,000	35,000	-	-	-	35,000	35,000	100.00%
Other	(5)	-	-	-	-	(5)	-	5	0.00%
Total - Basic Instruction	910,308	990,247	1,881,247	10,768	-	899,539	1,881,247	970,939	51.61%
Added Needs									
Compensatory Education									
Salaries & wages	47,674	45,811	90,367	-	-	47,674	90,367	42,693	47.24%
Payroll taxes	4,224	3,500	7,000	-	-	4,224	7,000	2,775	39.65%
Insurance benefits	7,778	5,121	10,323	-	-	7,778	10,323	2,545	24.65%
Other benefits	1,119	1,012	2,024	-	-	1,119	2,024	905	44.72%
Employment expenses	236	-	-	-	-	236	-	(236)	0.00%
Curricular tools	5,097	2,347	5,216	-	-	5,097	5,216	118	2.27%
Equipment expense	-	8,600	8,600	-	8,600	-	-	8,600	100.00%
Subtotal - Compensatory Education	66,129	66,391	123,529	-	8,600	66,129	114,929	57,399	46.47%
Special Education									
Salaries & wages	92,144	107,178	215,528	-	-	92,144	215,528	123,383	57.25%
Payroll taxes	7,297	8,896	17,889	-	-	7,297	17,889	10,592	59.21%
Insurance benefits	5,022	17,847	35,974	-	-	5,022	35,974	30,952	86.04%
Other benefits	1,211	2,778	5,629	-	-	1,211	5,629	4,418	78.49%
Employment expenses	17,823	8,567	19,038	-	-	17,823	19,038	1,215	6.38%
Contracted services	142,617	-	-	-	-	142,617	-	(142,617)	0.00%
Curricular tools	6,138	5,915	7,743	-	-	6,138	7,743	1,605	20.73%
Subtotal - Special Education	272,251	151,181	301,801	-	-	272,251	301,801	29,550	9.79%
Total - Added Needs	338,381	217,572	425,330	-	8,600	338,381	416,730	86,949	20.44%
Pupil Services									
Health services	36,720	46,083	107,660	-	-	36,720	107,660	70,940	65.89%
Psychological services	18,623	12,312	27,360	-	-	18,623	27,360	8,737	31.93%
Speech pathology	42,753	25,782	57,293	-	-	42,753	57,293	14,540	25.38%
Social work services	57,286	48,341	107,424	-	-	57,286	107,424	50,138	46.67%
Other (including recess aides)	47,701	47,096	102,536	-	-	47,701	102,536	54,835	53.48%
Total - Pupil Services	203,083	179,614	402,273	-	-	203,083	402,273	199,190	49.52%

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget	Budget Remaining	% of Budget Remaining
Instructional Staff Support									
Salaries & wages	113,623	107,819	213,853	-	-	113,623	213,853	100,230	46.87%
Payroll taxes	8,839	8,915	17,683	-	-	8,839	17,683	8,844	50.01%
Insurance benefits	3,937	4,081	8,182	-	-	3,937	8,182	4,245	51.88%
Other benefits	4,257	3,822	7,879	-	-	4,257	7,879	3,621	45.96%
Employment expenses	10,289	15,171	22,938	-	-	10,289	22,938	12,649	55.14%
Contracted services	54,767	54,345	108,448	-	-	54,767	108,448	53,681	49.50%
Curricular tools	7,736	7,100	7,100	-	-	7,736	7,100	(636)	-8.96%
General supplies	1,248	230	460	-	-	1,248	460	(788)	-171.20%
Improvement of instruction	30,558	34,434	68,835	-	-	30,558	68,835	38,277	55.61%
Communication	4,649	4,618	9,240	-	-	4,649	9,240	4,591	49.69%
Total - Instructional Staff Support	239,903	240,535	464,616	-	-	239,903	464,616	224,714	48.37%
General Administration									
Board of Education									
Board of education administration	15,663	16,515	32,913	-	-	15,663	32,913	17,250	52.41%
Employment expenses	272	255	510	-	-	272	510	238	46.71%
Professional services - audit & other	4,700	4,930	8,500	-	-	4,700	8,500	3,800	44.71%
Professional services - legal	6,149	4,998	10,000	-	-	6,149	10,000	3,851	38.51%
General supplies	56	-	-	-	-	56	-	(56)	0.00%
Insurance	2,065	1,899	3,800	-	-	2,065	3,800	1,735	45.66%
Dues & subscriptions	1,590	-	-	-	-	1,590	-	(1,590)	0.00%
Subtotal - Board of Education	30,495	28,597	55,723	-	-	30,495	55,723	25,229	45.28%
Executive Administration									
Executive administration	26,765	22,472	37,690	-	-	26,765	37,690	10,925	28.99%
Oversight fee	106,888	46,349	102,998	-	-	106,888	102,998	(3,890)	-3.78%
Subtotal - Executive Administration	133,653	68,822	140,688	-	-	133,653	140,688	7,035	5.00%
Grant Procurement									
Subtotal - Grant Procurement	-	-	-	-	-	-	-	-	0.00%
Total - General Administration	164,147	97,419	196,411	-	-	164,147	196,411	32,264	16.43%
School Administration									
Office of the Principal									
Salaries & wages	103,276	104,408	207,470	-	-	103,276	207,470	104,194	50.22%
Payroll taxes	8,509	8,666	17,220	-	-	8,509	17,220	8,711	50.59%
Insurance benefits	9,965	9,888	19,829	-	-	9,965	19,829	9,864	49.75%
Other benefits	3,050	2,481	4,930	-	-	3,050	4,930	1,880	38.13%
Employment expenses	3,325	7,368	12,464	-	-	3,325	12,464	9,139	73.32%
Contracted services	832	375	750	-	-	832	750	(82)	-10.89%
General supplies	1,713	3,253	5,510	-	-	1,713	5,510	3,797	68.91%
Insurance	290	450	900	-	-	290	900	610	67.76%
Equipment expense	2,233	-	-	-	-	2,233	-	(2,233)	0.00%
Communication	3,513	1,804	3,610	-	-	3,513	3,610	97	2.68%
Dues & subscriptions	3,737	3,877	4,955	-	-	3,737	4,955	1,218	24.58%
Subtotal - Office of the Principal	140,443	142,571	277,638	-	-	140,443	277,638	137,195	49.42%
Other School Administration									
Admissions & other administrative support	57,551	62,567	123,313	-	-	57,551	123,313	65,761	53.33%
Salaries & wages	16,456	17,934	35,459	-	-	16,456	35,459	19,003	53.59%
Payroll taxes	1,525	1,488	2,943	-	-	1,525	2,943	1,418	48.19%
Insurance benefits	599	65	128	-	-	599	128	(471)	-369.14%
Other benefits	185	430	851	-	-	185	851	666	78.29%
Employment expenses	1,085	1,026	2,281	-	-	1,085	2,281	1,195	52.41%
General supplies	438	-	-	-	-	438	-	(438)	0.00%
Marketing	149,397	153,402	246,901	-	-	149,397	246,901	97,504	39.49%
Dues & subscriptions	65	-	-	-	-	65	-	(65)	0.00%
Subtotal - Other School Administration	227,302	236,912	411,875	-	-	227,302	411,875	184,573	44.81%
Total - School Administration	367,745	379,483	689,514	-	-	367,745	689,514		

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget	Budget Remaining	% of Budget Remaining
Business & Internal Services									
Fiscal services	43,878	40,059	100,078	-	-	43,878	100,078	56,200	56.16%
Internal distribution services	826	1,109	2,211	-	-	826	2,211	1,384	62.63%
Miscellaneous	-	-	-	-	-	-	(0)	-	0.00%
Total - Business & Internal Services	44,704	41,168	102,289	-	-	44,704	102,289	57,585	56.30%
Central Services									
Planning, research, development	2,348	1,910	3,765	-	-	2,348	3,765	1,417	37.63%
Information services	15,218	20,518	42,163	-	-	15,218	42,163	26,945	63.91%
Staff/Personnel services	38,222	47,976	97,928	-	-	38,222	97,928	59,706	60.97%
Data processing services	12,243	13,571	25,721	-	-	12,243	25,721	13,478	52.40%
Other central services	10,495	12,611	26,295	-	-	10,495	26,295	15,801	60.09%
Total - Central Services	78,526	96,586	195,873	-	-	78,526	195,873	117,347	59.91%
Operations & Maintenance									
Internal building services	8,168	8,327	17,005	-	-	8,168	17,005	8,837	51.97%
Safety & security	33,717	26,612	56,589	-	-	33,717	56,589	22,872	40.42%
Insurance	13,532	13,295	26,600	-	-	13,532	26,600	13,068	49.13%
Equipment expense	8,640	12,784	25,579	-	-	8,640	25,579	16,939	66.22%
Lease of building	786,240	785,926	1,572,480	-	-	786,240	1,572,480	786,240	50.00%
Janitorial services	92,683	67,000	134,000	-	-	92,683	134,000	41,317	30.83%
Building repairs & maintenance	55,514	72,364	152,600	-	-	55,514	152,600	97,086	63.62%
Communication	-	1,849	3,700	-	-	-	3,700	3,700	100.00%
Utilities	27,984	27,177	53,300	-	-	27,984	53,300	25,316	47.50%
Total - Operations & Maintenance	1,026,477	1,015,334	2,041,853	-	-	1,026,477	2,041,853	1,015,376	49.73%
Pupil Transportation Services									
Student costs	3,742	4,329	9,620	-	-	3,742	9,620	5,878	61.10%
Total - Pupil Transportation Services	3,742	4,329	9,620	-	-	3,742	9,620	5,878	61.10%
Other Support Services									
Pupil Activities									
Contracted services	52	-	-	-	-	52	-	(52)	0.00%
Student costs	139	-	-	-	-	139	-	(139)	0.00%
Total - Pupil Activities	191	-	-	-	-	191	-	(191)	0.00%
Community Services									
Community Activities									
Student costs	-	630	1,400	-	-	-	1,400	1,400	100.00%
Total - Community Activities	-	630	1,400	-	-	-	1,400	1,400	100.00%
Welfare Activities									
Student costs	100	90	200	-	-	100	200	100	49.91%
Total - Welfare Activities	100	90	200	-	-	100	200	100	49.91%
Outgoing Transfer to School Service Fund	6,095	5,198	10,400	-	-	6,095	10,400	4,305	41.39%
Total Expenditures & Other Transactions	3,383,401	3,268,204	6,421,026	10,768	8,600	3,372,633	6,412,426	3,037,624	47.31%
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	30,863	-	-	(2,143)	-	33,006	-	(30,863)	0.00%
Beginning Fund Balance (7/1)	305,158	305,158	305,158	-	-	305,158	305,158	-	0.00%
Ending Fund Balance	336,020	305,158	305,158	(2,143)	-	338,164	305,158	(30,863)	-10.11%

[illegible]