

Mountain View Academy
Balance Sheet
As of September 30, 2023

ASSETS

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
Cash	344,905	-	-	344,905
Accounts Receivable	311,308	-	-	311,308
Due from Management Co	215,155	-	-	215,155
Total Assets	871,369	-	-	871,369

LIABILITIES & FUND BALANCE

LIABILITIES

Deferred Revenue	527,749	-	-	527,749
Acct Payables	407	-	-	407
Total Liabilities	528,156	-	-	528,156

FUND BALANCE

Beginning Fund Balance	311,304	-	-	311,304
Current Yr Activity	31,908	-	-	31,908
Ending Fund Balance	343,213	-	-	343,213

TOTAL LIABILITIES & FUND BALANCE

871,369	-	-	871,369
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Mountain View Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the 3 months ending September 30, 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	564,541	4,575,025	4,010,484	-	-	-	564,541	4,575,025	4,010,484	87.66%
Other State Sources	16,605	94,788	78,183	-	-	-	16,605	94,788	78,183	82.48%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	6,516	99,266	92,750	-	-	-	6,516	99,266	92,750	93.44%
Private Sources	91,973	10,800	(81,173)	-	-	-	91,973	10,800	(81,173)	-751.60%
Contribution from Management Company	1,049,342	1,799,424	750,083	-	-	-	1,049,342	1,799,424	750,083	41.68%
Total Revenues and Transfers	1,728,976	6,579,303	4,850,327	-	-	-	1,728,976	6,579,303	4,850,327	73.72%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	455,050	2,022,501	1,567,452	-	-	-	455,050	2,022,501	1,567,452	77.50%
Added Needs	156,443	433,756	277,313	-	-	-	156,443	433,756	277,313	63.93%
Support Services										
Pupil Services	78,730	331,922	253,191	-	-	-	78,730	331,922	253,191	76.28%
Instructional Staff Support	125,574	571,010	445,435	-	-	-	125,574	571,010	445,435	78.01%
General Administration	55,356	209,212	153,856	-	-	-	55,356	209,212	153,856	73.54%
School Administration	249,417	700,787	451,370	-	-	-	249,417	700,787	451,370	64.41%
Business & Internal Services	27,479	75,661	48,182	-	-	-	27,479	75,661	48,182	63.68%
Central Services	58,422	239,386	180,964	-	-	-	58,422	239,386	180,964	75.59%
Operations & Maintenance	484,753	1,979,769	1,495,016	-	-	-	484,753	1,979,769	1,495,016	75.51%
Pupil Transportation Services	193	2,000	1,807	-	-	-	193	2,000	1,807	90.35%
Other Support Services	1,673	-	(1,673)	3,978	13,300	9,322	5,650	13,300	7,650	57.52%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	1,693,090	6,566,003	4,872,913	3,978	13,300	9,322	1,697,067	6,579,303	4,882,236	74.21%
EXCESS OF REVENUES OVER EXPENDITURES	35,886	13,300	(22,586)	(3,978)	(13,300)	(9,322)	31,908	0	(31,908)	
Transfer Between Funds	(3,978)	(13,300)	(9,322)	3,978	13,300	9,322	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	311,304	242,152	(69,152)	-	-	-	311,304	242,152	(69,152)	
CURRENT FUND BALANCE (UNRESTRICTED)	343,213	242,152	(101,060)	-	-	-	343,212	242,152	(101,060)	

Mountain View Academy
For the 3 months ending September 30, 2023

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
General Fund							
REVENUE							
State Aid	564,541	686,254	4,575,025	-	-	564,541	4,575,025
Revenue from State Sources	16,605	14,218	94,788	-	-	16,605	94,788
IDEA Flowthrough	2,926	12,927	64,636	-	-	2,926	64,636
ESSER III (84.425D)	3,591	8,437	34,630	3,591	34,630	-	-
Revenue from Private Sources	91,973	1,620	10,800	-	-	91,973	10,800
Contribution from Management Company	1,049,342	882,161	1,799,424	-	-	1,049,342	1,799,424
Total Revenue & Other Transactions	1,728,976	1,605,617	6,579,303	3,591	34,630	1,725,385	6,544,673
EXPENDITURES							
Basic Instruction							
Salaries & wages	261,771	246,332	1,242,891	-	1,615	261,771	1,241,276
Payroll taxes	24,509	19,886	99,432	-	-	24,509	99,432
Insurance benefits	26,673	28,118	148,388	-	-	26,673	148,388
Other benefits	4,296	6,758	35,471	-	-	4,296	35,471
Employment expenses	5,863	2,096	13,975	-	-	5,863	13,975
Contracted services	19,609	19,602	78,438	-	-	19,609	78,438
Curricular tools	61,981	61,126	162,790	-	-	61,981	162,790
Student costs	877	1,770	11,800	-	-	877	11,800
General supplies	3,139	3,492	23,280	-	-	3,139	23,280
Marketing	44	-	-	-	-	44	-
Equipment expense	40,032	39,440	163,818	-	15,000	40,032	148,818
Dues & subscriptions	6,257	1,083	7,220	-	-	6,257	7,220
Board funds	-	35,000	35,000	-	-	-	35,000
Total - Basic Instruction	455,050	464,703	2,022,501	-	16,615	455,050	2,005,887
Added Needs							
Compensatory Education							
Salaries & wages	17,558	20,456	91,581	1,666	16,826	15,892	74,756
Payroll taxes	1,573	1,352	6,761	147	893	1,426	5,869
Insurance benefits	147	1,277	9,285	8	39	139	9,246
Other benefits	234	391	1,955	25	258	209	1,697
Employment expenses	214	-	-	-	-	214	-
Curricular tools	9,671	-	-	-	-	9,671	-
Equipment expense	770	-	-	-	-	770	-
Subtotal - Compensatory Education	30,167	23,476	109,582	1,847	18,015	28,320	91,567
Special Education							
Salaries & wages	15,998	44,233	213,382	-	-	15,998	213,382
Payroll taxes	1,288	3,412	17,058	-	-	1,288	17,058
Insurance benefits	3,881	16,434	83,369	-	-	3,881	83,369
Other benefits	363	1,113	5,773	-	-	363	5,773
Employment expenses	197	222	1,477	-	-	197	1,477
Contracted services	102,744	-	-	-	-	102,744	-
Curricular tools	1,805	362	2,415	-	-	1,805	2,415
Dues & subscriptions	-	105	700	-	-	-	700
Subtotal - Special Education	126,276	65,880	324,173	-	-	126,276	324,173
Total - Added Needs	156,443	89,356	433,756	1,847	18,015	154,596	415,741
Pupil Services							
Health services	13,930	11,036	73,570	-	-	13,930	73,570
Psychological services	9,717	16,356	109,040	-	-	9,717	109,040
Speech pathology	17,270	15,086	100,570	-	-	17,270	100,570
Social work services	20,240	4,500	22,502	-	-	20,240	22,502
Other (including recess aides)	17,573	5,048	26,239	-	-	17,573	26,239
Total - Pupil Services	78,730	52,025	331,922	-	-	78,730	331,922
Instructional Staff Support							
Salaries & wages	61,116	69,441	291,223	1,350	-	59,766	291,223
Payroll taxes	4,414	5,737	23,992	261	-	4,154	23,992
Insurance benefits	1,656	1,591	6,527	31	-	1,625	6,527
Other benefits	1,482	2,269	11,003	103	-	1,379	11,003
Employment expenses	776	4,477	29,833	-	-	776	29,833
Contracted services	27,140	27,883	111,685	-	-	27,140	111,685
Curricular tools	5,991	1,810	9,400	-	-	5,991	9,400
General supplies	4	227	910	-	-	4	910
Improvement of instruction	21,878	21,520	83,637	-	-	21,878	83,637
Communication	1,118	700	2,800	-	-	1,118	2,800
Total - Instructional Staff Support	125,574	135,653	571,010	1,744	-	123,830	571,010
General Administration							
Board of Education							
Board of education administration	7,978	9,290	36,660	-	-	7,978	36,660
Employment expenses	31	127	510	-	-	31	510
Professional services - audit & other	3,000	2,936	11,750	-	-	3,000	11,750
Professional services - legal	765	750	3,000	-	-	765	3,000
Insurance	1,676	1,624	6,500	-	-	1,676	6,500
Dues & subscriptions	999	-	-	-	-	999	-
Other	-	-	8,667	-	8,667	-	-
Subtotal - Board of Education	14,449	14,728	67,087	-	8,667	14,449	58,420
Executive Administration							
Executive administration	28,555	7,943	31,844	-	-	28,555	31,844
Oversight fee	12,352	16,542	110,281	-	-	12,352	110,281
Subtotal - Executive Administration	40,907	24,485	142,125	-	-	40,907	142,125
Grant Procurement							
Subtotal - Grant Procurement	-	-	-	-	-	-	-
Total - General Administration	55,356	39,213	209,212	-	8,667	55,356	200,545

	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	51,233	50,932	208,854	-	-	51,233	208,854
Payroll taxes	3,783	3,694	15,200	-	-	3,783	15,200
Insurance benefits	4,491	2,565	11,908	-	-	4,491	11,908
Other benefits	1,168	1,208	4,955	-	-	1,168	4,955
Employment expenses	2,354	4,109	21,827	-	-	2,354	21,827
Contracted services	196	117	470	-	-	196	470
Student costs	(208)	-	-	-	-	(208)	-
General supplies	2,599	1,679	6,720	-	-	2,599	6,720
Insurance	230	225	900	-	-	230	900
Equipment expense	438	-	-	-	-	438	-
Communication	2,056	1,110	4,440	-	-	2,056	4,440
Dues & subscriptions	2,367	1,539	6,159	-	-	2,367	6,159
Subtotal - Office of the Principal	70,707	67,177	281,432	-	-	70,707	281,432
Other School Administration							
Admissions & other administrative support	34,144	34,889	139,263	-	-	34,144	139,263
Salaries & wages	6,456	9,433	37,733	-	-	6,456	37,733
Payroll taxes	568	783	3,132	-	-	568	3,132
Insurance benefits	25	34	136	-	-	25	136
Other benefits	76	226	906	-	-	76	906
Employment expenses	530	324	2,160	-	-	530	2,160
Marketing	136,911	138,436	236,026	-	-	136,911	236,026
Subtotal - Other School Administration	178,709	184,126	419,355	-	-	178,709	419,355
Total - School Administration	249,417	251,303	700,787	-	-	249,417	700,787
Business & Internal Services							
Fiscal services	26,797	18,419	73,570	-	-	26,797	73,570
Internal distribution services	682	523	2,091	-	-	682	2,091
Total - Business & Internal Services	27,479	18,942	75,661	-	-	27,479	75,661
Central Services							
Planning, research, development	1,559	1,420	6,501	-	-	1,559	6,501
Information services	16,580	16,519	65,869	-	-	16,580	65,869
Staff/Personnel services	26,793	29,385	114,789	-	-	26,793	114,789
Data processing services	8,553	7,175	28,514	-	-	8,553	28,514
Other central services	4,937	5,924	23,713	-	-	4,937	23,713
Total - Central Services	58,422	60,423	239,386	-	-	58,422	239,386
Operations & Maintenance							
Internal building services	3,490	4,201	16,789	-	-	3,490	16,789
Safety & security	23	1,073	4,315	-	-	23	4,315
General supplies	(13)	-	-	-	-	(13)	-
Insurance	7,590	5,923	23,700	-	-	7,590	23,700
Equipment expense	4,170	8,193	32,785	-	-	4,170	32,785
Lease of building	393,120	392,963	1,572,480	-	-	393,120	1,572,480
Janitorial services	39,724	36,485	146,000	-	-	39,724	146,000
Building repairs & maintenance	21,619	28,735	123,700	-	-	21,619	123,700
Communication	2,405	625	2,500	-	-	2,405	2,500
Utilities	12,626	12,177	57,500	-	-	12,626	57,500
Total - Operations & Maintenance	484,753	490,375	1,979,769	-	-	484,753	1,979,769
Pupil Transportation Services							
Student costs	193	300	2,000	-	-	193	2,000
Total - Pupil Transportation Services	193	300	2,000	-	-	193	2,000
Other Support Services							
Pupil Activities							
Student costs	1,673	-	-	-	-	1,673	-
Total - Pupil Activities	1,673	-	-	-	-	1,673	-
Community Services							
Community Activities							
Total - Community Activities	-	-	-	-	-	-	-
Welfare Activities							
Total - Welfare Activities	-	-	-	-	-	-	-
Outgoing Transfer to School Service Fund	3,978	3,324	13,300	-	-	3,978	13,300
Total Expenditures & Other Transactions	1,697,067	1,605,617	6,579,303	3,591	43,297	1,693,477	6,536,006
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses							
	31,908	-	-	-	(8,667)	31,908	8,667
Beginning Fund Balance (7/1)	311,304	242,152	242,152	-	-	311,304	242,152
Ending Fund Balance	343,213	242,152	242,152	-	(8,667)	343,213	250,819

School Service Fund	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
REVENUE							
Total Food Service Revenue	-	-	-	-	-	-	-
Transfer In from General Fund	3,978	3,324	13,300	-	-	3,978	13,300
Total Revenue and Incoming Transfers	3,978	3,324	13,300	-	-	3,978	13,300
EXPENDITURES							
Operations & Maintenance							
Supplies, materials including commodities expense	3,325	3,324	13,300	-	-	3,325	13,300
Total Operations & Maintenance	3,325	3,324	13,300	-	-	3,325	13,300
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	3,978	3,324	13,300	-	-	3,978	13,300
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-	-	-
Beginning Fund Balance (7/1)	-	-	-	-	-	-	-
Ending Food Service Fund Balance	-	-	-	-	-	-	-