

Mountain View Academy
Balance Sheet
As of September 30, 2024

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	341,714	-	-	341,714
Accounts Receivable	308,085	-	-	308,085
Due from Management Co	118,770	-	-	118,770
Total Assets	768,569	-	-	768,569
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	428,283	-	-	428,283
Acct Payables	99	-	-	99
Total Liabilities	428,382	-	-	428,382
FUND BALANCE				
Beginning Fund Balance	305,158	-	-	305,158
Current Yr Activity	35,029	-	-	35,029
Ending Fund Balance	340,187	-	-	340,187
TOTAL LIABILITIES & FUND BALANCE	768,569	-	-	768,569

Mountain View Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the 3 months ending September 30, 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	664,910	4,298,715	3,633,805	-	-	-	664,910	4,298,715	3,633,805	84.53%
Other State Sources	13,274	98,433	85,160	-	-	-	13,274	98,433	85,160	86.51%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	31,871	68,474	36,603	-	-	-	31,871	68,474	36,603	53.46%
Private Sources	4,926	20,900	15,974	-	-	-	4,926	20,900	15,974	76.43%
Contribution from Management Company	956,792	1,803,918	847,126	-	-	-	956,792	1,803,918	847,126	46.96%
Total Revenues and Transfers	1,671,773	6,290,441	4,618,668	-	-	-	1,671,773	6,290,441	4,618,668	73.42%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	413,979	1,720,249	1,306,270	-	-	-	413,979	1,720,249	1,306,270	75.93%
Added Needs	151,243	483,068	331,825	-	-	-	151,243	483,068	331,825	68.69%
Support Services										
Pupil Services	81,472	383,035	301,563	-	-	-	81,472	383,035	301,563	78.73%
Instructional Staff Support	115,278	390,779	275,501	-	-	-	115,278	390,779	275,501	70.50%
General Administration	63,567	182,462	118,895	-	-	-	63,567	182,462	118,895	65.16%
School Administration	225,334	695,630	470,297	-	-	-	225,334	695,630	470,297	67.61%
Business & Internal Services	17,012	110,889	93,877	-	-	-	17,012	110,889	93,877	84.66%
Central Services	38,570	182,539	143,969	-	-	-	38,570	182,539	143,969	78.87%
Operations & Maintenance	525,502	2,127,548	1,602,046	-	-	-	525,502	2,127,548	1,602,046	75.30%
Pupil Transportation Services	1,270	3,840	2,570	-	-	-	1,270	3,840	2,570	66.93%
Other Support Services	139	-	(139)	3,378	10,400	7,022	3,517	10,400	6,883	66.19%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	1,633,366	6,280,041	4,646,675	3,378	10,400	7,022	1,636,744	6,290,441	4,653,697	73.98%
EXCESS OF REVENUES OVER EXPENDITURES	38,407	10,400	(28,007)	(3,378)	(10,400)	(7,022)	35,029	-	(35,029)	
Transfer Between Funds	(3,378)	(10,400)	(7,022)	3,378	10,400	7,022	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	305,158	311,304	6,147	-	-	-	305,158	311,304	6,147	
CURRENT FUND BALANCE (UNRESTRICTED)	340,187	311,304	(28,882)	-	-	-	340,187	311,304	(28,882)	

Mountain View Academy
For the 3 months ending September 30, 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	664,910	644,807	4,298,715	-	-	664,910	4,298,715	3,633,805	84.53%
Revenue from State Sources	13,274	14,765	98,433	-	-	13,274	98,433	85,160	86.51%
IDEA Flowthrough	21,060	11,461	60,974	-	-	21,060	60,974	39,914	65.46%
ESSER III (84.425D)	8,625	-	-	8,625	-	-	-	(8,625)	0.00%
E-Rate (32.004)	2,186	1,874	7,500	-	-	2,186	7,500	5,314	70.85%
Revenue from Private Sources	4,926	3,135	20,900	-	-	4,926	20,900	15,974	76.43%
Contribution from Management Company	956,792	805,073	1,803,918	-	-	956,792	1,803,918	847,126	46.96%
Total Revenue & Other Transactions	1,671,773	1,481,116	6,290,441	8,625	-	1,663,148	6,290,441	4,618,668	73.42%
EXPENDITURES									
Basic Instruction									
Salaries & wages	227,976	182,613	1,001,763	9,732	-	218,244	1,001,763	773,787	77.24%
Payroll taxes	26,099	15,157	83,146	744	-	25,355	83,146	57,047	68.61%
Insurance benefits	37,505	26,164	153,422	-	-	37,505	153,422	115,918	75.55%
Other benefits	4,256	5,028	28,344	292	-	3,964	28,344	24,088	84.99%
Employment expenses	2,873	1,539	10,260	-	-	2,873	10,260	7,387	71.99%
Contracted services	19,517	19,401	77,634	-	-	19,517	77,634	58,118	74.86%
Curricular tools	49,783	56,256	148,290	-	-	49,783	148,290	98,507	66.43%
Student costs	2,173	3,146	20,975	-	-	2,173	20,975	18,802	89.64%
General supplies	1,902	1,931	12,870	-	-	1,902	12,870	10,968	85.22%
Marketing	39	-	-	-	-	39	-	(39)	0.00%
Equipment expense	38,601	35,447	141,845	-	-	38,601	141,845	103,243	72.79%
Dues & subscriptions	3,260	1,005	6,700	-	-	3,260	6,700	3,440	51.35%
Depreciation & amortization	-	-	-	-	-	-	-	-	0.00%
Board funds	-	35,000	35,000	-	-	-	35,000	35,000	100.00%
Other	(5)	-	-	-	-	(5)	-	5	0.00%
Total - Basic Instruction	413,979	382,687	1,720,249	10,768	-	403,211	1,720,249	1,306,270	75.93%
Added Needs									
Compensatory Education									
Salaries & wages	15,479	20,431	105,871	-	-	15,479	105,871	90,391	85.38%
Payroll taxes	2,062	1,655	8,512	-	-	2,062	8,512	6,451	75.78%
Insurance benefits	4,147	1,884	10,390	-	-	4,147	10,390	6,243	60.08%
Other benefits	502	478	2,461	-	-	502	2,461	1,959	79.59%
Curricular tools	508	863	5,754	-	-	508	5,754	5,246	91.17%
Subtotal - Compensatory Education	22,699	25,311	132,989	-	-	22,699	132,989	110,290	82.93%
Special Education									
Salaries & wages	37,852	24,532	131,359	-	-	37,852	131,359	93,507	71.18%
Payroll taxes	3,411	2,036	10,903	-	-	3,411	10,903	7,492	68.71%
Insurance benefits	685	4,290	23,704	-	-	685	23,704	23,020	97.11%
Other benefits	443	659	3,622	-	-	443	3,622	3,178	87.76%
Employment expenses	17,707	301	1,477	-	-	17,707	1,477	(16,230)	-1098.83%
Contracted services	62,308	26,370	175,800	-	-	62,308	175,800	113,492	64.56%
Curricular tools	6,138	482	3,215	-	-	6,138	3,215	(2,923)	-90.92%
Subtotal - Special Education	128,544	58,670	350,080	-	-	128,544	350,080	221,536	63.28%
Total - Added Needs	151,243	83,981	483,068	-	-	151,243	483,068	331,825	68.69%
Pupil Services									
Health services	14,360	12,925	78,627	-	-	14,360	78,627	64,267	81.74%
Psychological services	5,986	20,232	134,880	-	-	5,986	134,880	128,894	95.56%
Speech pathology	17,808	10,026	66,842	-	-	17,808	66,842	49,034	73.36%
Social work services	24,920	12,860	79,419	-	-	24,920	79,419	54,499	68.62%
Other (including recess aides)	18,398	4,836	23,267	-	-	18,398	23,267	4,868	20.92%
Total - Pupil Services	81,472	60,880	383,035	-	-	81,472	383,035	301,563	78.73%

	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	45,338	32,679	146,553	-	-	45,338	146,553	101,215	69.06%
Payroll taxes	3,867	2,678	12,095	-	-	3,867	12,095	8,229	68.03%
Insurance benefits	1,734	318	1,640	-	-	1,734	1,640	(93)	-5.69%
Other benefits	2,251	982	4,880	-	-	2,251	4,880	2,629	53.88%
Employment expenses	8,836	8,748	35,802	-	-	8,836	35,802	26,965	75.32%
Contracted services	27,303	26,913	107,521	-	-	27,303	107,521	80,218	74.61%
Curricular tools	4,710	705	4,700	-	-	4,710	4,700	(10)	-0.20%
General supplies	1,248	227	910	-	-	1,248	910	(338)	-37.09%
Improvement of instruction	16,889	17,309	67,379	-	-	16,889	67,379	50,490	74.93%
Communication	3,105	2,324	9,300	-	-	3,105	9,300	6,195	66.61%
Total - Instructional Staff Support	115,278	92,882	390,779	-	-	115,278	390,779	275,501	70.50%
General Administration									
Board of Education									
Board of education administration	7,475	8,318	33,049	-	-	7,475	33,049	25,574	77.38%
Employment expenses	272	127	510	-	-	272	510	238	46.71%
Professional services - audit & other	-	2,124	8,500	-	-	-	8,500	8,500	100.00%
Professional services - legal	-	2,811	11,250	-	-	-	11,250	11,250	100.00%
General supplies	18	-	-	-	-	18	-	(18)	0.00%
Insurance	1,127	1,749	7,000	-	-	1,127	7,000	5,873	83.90%
Dues & subscriptions	1,590	-	-	-	-	1,590	-	(1,590)	0.00%
Subtotal - Board of Education	10,482	15,130	60,309	-	-	10,482	60,309	49,827	82.62%
Executive Administration									
Executive administration	17,456	7,067	28,267	-	-	17,456	28,267	10,812	38.25%
Oversight fee	35,629	14,083	93,885	-	-	35,629	93,885	58,256	62.05%
Subtotal - Executive Administration	53,085	21,150	122,153	-	-	53,085	122,153	69,068	56.54%
Grant Procurement									
Subtotal - Grant Procurement	-	-	-	-	-	-	-	-	0.00%
Total - General Administration	63,567	36,280	182,462	-	-	63,567	182,462	118,895	65.16%
School Administration									
Office of the Principal									
Salaries & wages	51,143	51,149	207,081	-	-	51,143	207,081	155,938	75.30%
Payroll taxes	3,238	4,245	17,188	-	-	3,238	17,188	13,949	81.16%
Insurance benefits	4,314	4,640	19,828	-	-	4,314	19,828	15,514	78.24%
Other benefits	1,143	1,215	4,921	-	-	1,143	4,921	3,777	76.76%
Employment expenses	2,753	2,931	13,341	-	-	2,753	13,341	10,588	79.36%
Contracted services	402	120	480	-	-	402	480	78	16.18%
General supplies	1,187	1,304	5,220	-	-	1,187	5,220	4,033	77.27%
Insurance	203	250	1,000	-	-	203	1,000	797	79.74%
Equipment expense	2,163	-	-	-	-	2,163	-	(2,163)	0.00%
Communication	2,681	855	3,420	-	-	2,681	3,420	739	21.62%
Dues & subscriptions	3,324	1,483	5,935	-	-	3,324	5,935	2,612	44.00%
Subtotal - Office of the Principal	72,551	68,193	278,413	-	-	72,551	278,413	205,862	73.94%
Other School Administration									
Admissions & other administrative support	27,941	30,303	120,936	-	-	27,941	120,936	92,995	76.90%
Salaries & wages	6,643	9,542	37,733	-	-	6,643	37,733	31,090	82.39%
Payroll taxes	598	792	3,132	-	-	598	3,132	2,533	80.90%
Insurance benefits	286	34	136	-	-	286	136	(150)	-110.58%
Other benefits	79	229	906	-	-	79	906	826	91.26%
Employment expenses	822	323	2,150	-	-	822	2,150	1,328	61.76%
General supplies	438	-	-	-	-	438	-	(438)	0.00%
Marketing	115,942	123,116	252,226	-	-	115,942	252,226	136,283	54.03%
Dues & subscriptions	33	-	-	-	-	33	-	(33)	0.00%
Subtotal - Other School Administration	152,783	164,338	417,217	-	-	152,783	417,217	264,435	63.38%
Total - School Administration	225,334	232,531	695,630	-	-	225,334	695,630		

	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	16,655	27,422	108,695	-	-	16,655	108,695	92,040	84.68%
Internal distribution services	357	551	2,194	-	-	357	2,194	1,838	83.74%
Total - Business & Internal Services	17,012	27,972	110,889	-	-	17,012	110,889	93,877	84.66%
Central Services									
Planning, research, development	1,150	1,279	5,522	-	-	1,150	5,522	4,372	79.18%
Information services	8,263	8,738	34,611	-	-	8,263	34,611	26,348	76.13%
Staff/Personnel services	18,405	23,741	92,823	-	-	18,405	92,823	74,417	80.17%
Data processing services	5,305	5,977	23,659	-	-	5,305	23,659	18,354	77.58%
Other central services	5,447	6,506	25,924	-	-	5,447	25,924	20,477	78.99%
Total - Central Services	38,570	46,241	182,539	-	-	38,570	182,539	143,969	78.87%
Operations & Maintenance									
Internal building services	4,497	3,871	15,378	-	-	4,497	15,378	10,881	70.76%
Safety & security	15,497	9,363	58,655	-	-	15,497	58,655	43,158	73.58%
Insurance	6,527	8,272	33,100	-	-	6,527	33,100	26,573	80.28%
Equipment expense	5,796	8,543	34,186	-	-	5,796	34,186	28,390	83.05%
Lease of building	393,120	392,963	1,572,480	-	-	393,120	1,572,480	1,179,360	75.00%
Janitorial services	57,660	37,485	150,000	-	-	57,660	150,000	92,340	61.56%
Building repairs & maintenance	30,449	39,266	196,250	-	-	30,449	196,250	165,801	84.48%
Communication	-	1,349	5,400	-	-	-	5,400	5,400	100.00%
Utilities	11,955	13,374	62,100	-	-	11,955	62,100	50,145	80.75%
Total - Operations & Maintenance	525,502	514,486	2,127,548	-	-	525,502	2,127,548	1,602,046	75.30%
Pupil Transportation Services									
Student costs	1,270	576	3,840	-	-	1,270	3,840	2,570	66.93%
Total - Pupil Transportation Services	1,270	576	3,840	-	-	1,270	3,840	2,570	66.93%
Other Support Services									
Pupil Activities									
Student costs	139	-	-	-	-	139	-	(139)	0.00%
Total - Pupil Activities	139	-	-	-	-	139	-	(139)	0.00%
Community Services									
Community Activities									
Total - Community Activities	-	-	-	-	-	-	-	-	0.00%
Welfare Activities									
Total - Welfare Activities	-	-	-	-	-	-	-	-	0.00%
Outgoing Transfer to School Service Fund	3,378	2,599	10,400	-	-	3,378	10,400	7,022	67.52%
Total Expenditures & Other Transactions	1,636,744	1,481,116	6,290,441	10,768	-	1,625,975	6,290,441	4,653,697	73.98%
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	35,029	-	-	(2,143)	-	37,173	-	(35,029)	0.00%
Beginning Fund Balance (7/1)	305,158	311,304	311,304	-	-	305,158	311,304	6,147	1.97%
Ending Fund Balance	340,187	311,304	311,304	(2,143)	-	342,330	311,304	(28,883)	-9.28%

