

Landmark Academy at Reunion

Balance Sheet

As of December 31, 2024

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	427,738	-	-	427,738
Accounts Receivable	752,198	-	-	752,198
Fixed Assets, Net of Depreciation	-	32	-	32
Total Assets	1,179,936	32	-	1,179,968
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	561,714	-	-	561,714
Due to Management Co	199,878	-	-	199,878
Total Liabilities	761,592	-	-	761,592
FUND BALANCE				
Beginning Fund Balance	400,375	-	-	400,375
Current Yr Activity	17,969	32	-	18,001
Ending Fund Balance	418,344	32	-	418,376
TOTAL LIABILITIES & FUND BALANCE	1,179,936	32	-	1,179,968

Landmark Academy at Reunion

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	3,914,426	8,810,833	4,896,407	-	-	-	3,914,426	8,810,833	4,896,407	55.57%
Other State Sources	130,368	262,268	131,900	-	-	-	130,368	262,268	131,900	50.29%
Local Sources	380,227	921,123	540,896	-	-	-	380,227	921,123	540,896	58.72%
Federal Grants	173,182	175,030	1,848	-	-	-	173,182	175,030	1,848	1.06%
Private Sources	64,107	108,650	44,543	-	-	-	64,107	108,650	44,543	41.00%
Contribution from Management Company	-	-	-	-	-	-	-	-	-	0.00%
Total Revenues and Transfers	4,662,310	10,277,904	5,615,594	-	-	-	4,662,310	10,277,904	5,615,594	54.64%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	1,629,210	3,063,031	1,433,821	-	-	-	1,629,210	3,063,031	1,433,821	46.81%
Added Needs	398,314	807,174	408,859	-	-	-	398,314	807,174	408,859	50.65%
Support Services										
Pupil Services	201,831	470,548	268,718	-	-	-	201,831	470,548	268,718	57.11%
Instructional Staff Support	444,398	1,066,015	621,617	-	-	-	444,398	1,066,015	621,617	58.31%
General Administration	213,905	553,635	339,730	-	-	-	213,905	553,635	339,730	61.36%
School Administration	369,376	946,530	577,154	-	-	-	369,376	946,530	577,154	60.98%
Business & Internal Services	148,438	493,922	345,484	-	-	-	148,438	493,922	345,484	69.95%
Central Services	356,923	1,202,920	845,997	-	-	-	356,923	1,202,920	845,997	70.33%
Operations & Maintenance	862,690	1,650,728	788,038	-	-	-	862,690	1,650,728	788,038	47.74%
Pupil Transportation Services	9,448	21,600	12,152	-	-	-	9,448	21,600	12,152	56.26%
Other Support Services	8,875	-	(8,875)	900	1,800	900	9,775	1,800	(7,975)	-443.06%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	4,643,409	10,276,104	5,632,695	900	1,800	900	4,644,309	10,277,904	5,633,595	54.81%
EXCESS OF REVENUES OVER EXPENDITURES	18,901	1,800	(17,101)	(900)	(1,800)	(900)	18,001	-	(18,001)	
Transfer Between Funds	(900)	(1,800)	(900)	900	1,800	900	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	400,375	400,375	-	-	-	-	400,375	400,375	-	
CURRENT FUND BALANCE (UNRESTRICTED)	418,376	400,375	(18,001)	-	-	-	418,376	400,375	(18,001)	

Landmark Academy at Reunion
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	3,914,426	3,964,875	8,810,833	-	-	3,914,426	8,810,833	4,896,407	55.57%
Revenue from State Sources	130,368	122,683	262,268	-	-	130,368	262,268	131,900	50.29%
Revenue from Local Sources	380,227	414,505	921,123	-	-	380,227	921,123	540,896	58.72%
Restricted-Federal 'Pass thru' Grants - Title II	5,346	6,880	15,288	-	-	5,346	15,288	9,942	65.03%
IDEA Flowthrough	131,666	60,323	118,873	-	-	131,666	118,873	(12,792)	-10.76%
ESSER III (84.425D)	28,201	30,169	30,169	28,201	30,169	-	-	1,967	6.52%
E-Rate (32.004)	7,969	4,922	10,700	-	-	7,969	10,700	2,731	25.52%
Revenue from Private Sources	64,107	48,893	108,650	-	-	64,107	108,650	44,543	41.00%
Total Revenue & Other Transactions	4,662,310	4,653,250	10,277,904	28,201	30,169	4,634,108	10,247,735	5,615,594	54.64%
EXPENDITURES									
Basic Instruction									
Salaries & wages	1,105,509	1,031,347	2,038,271	26,000	-	1,079,509	2,038,271	932,763	45.76%
Payroll taxes	86,597	85,602	169,177	4,055	-	82,542	169,177	82,579	48.81%
Insurance benefits	143,754	126,761	253,268	-	-	143,754	253,268	109,514	43.24%
Other benefits	19,574	27,892	55,927	620	-	18,954	55,927	36,353	65.00%
Employment expenses	15,395	8,508	17,913	-	-	15,395	17,913	2,518	14.06%
Contracted services	51,137	51,101	102,244	-	-	51,137	102,244	51,107	49.99%
Curricular tools	110,513	114,908	158,650	-	-	110,513	158,650	48,137	30.34%
Student costs	30,048	40,804	90,675	-	-	30,048	90,675	60,627	66.86%
General supplies	9,794	9,653	21,450	-	-	9,794	21,450	11,656	54.34%
Equipment expense	50,879	55,090	110,602	540	-	50,339	110,602	59,722	54.00%
Dues & subscriptions	7,170	6,620	9,855	-	-	7,170	9,855	2,685	27.24%
Board funds	-	35,000	35,000	-	-	-	35,000	35,000	100.00%
Other	(1,161)	-	-	-	-	(1,161)	-	1,161	0.00%
Total - Basic Instruction	1,629,210	1,593,285	3,063,031	31,215	-	1,597,995	3,063,031	1,433,821	46.81%
Added Needs									
Compensatory Education									
Salaries & wages	109,071	109,519	212,881	(1,095)	3,006	110,167	209,875	103,810	48.76%
Payroll taxes	9,011	8,841	17,420	419	-	8,592	17,420	8,408	48.27%
Insurance benefits	6,720	5,814	11,610	(55)	-	6,774	11,610	4,890	42.12%
Other benefits	2,509	2,556	5,037	174	-	2,335	5,037	2,528	50.18%
Employment expenses	(384)	-	-	-	-	(384)	-	384	0.00%
Curricular tools	2,263	30,174	34,053	-	27,000	2,263	7,053	31,790	93.35%
Subtotal - Compensatory Education	129,190	156,904	281,001	(556)	30,006	129,747	250,995	151,810	54.02%
Special Education									
Salaries & wages	219,142	209,966	424,347	-	-	219,142	424,347	205,205	48.36%
Payroll taxes	17,917	17,427	35,221	-	-	17,917	35,221	17,304	49.13%
Insurance benefits	18,111	19,774	44,168	-	-	18,111	44,168	26,057	59.00%
Other benefits	4,318	5,461	11,121	-	-	4,318	11,121	6,803	61.17%
Employment expenses	28	667	1,483	-	-	28	1,483	1,455	98.10%
Curricular tools	6,281	5,235	6,233	-	-	6,281	6,233	(47)	-0.76%
Student costs	92	-	-	-	-	92	-	(92)	0.00%
Equipment expense	29	1,620	3,599	-	-	29	3,599	3,570	99.20%
Dues & subscriptions	3,207	-	-	-	-	3,207	-	(3,207)	0.00%
Subtotal - Special Education	269,124	260,150	526,173	-	-	269,124	526,173	257,049	48.85%
Total - Added Needs	398,314	417,054	807,174	(556)	30,006	398,871	777,168	408,859	50.65%
Pupil Services									
Health services	22,140	24,071	61,236	-	-	22,140	61,236	39,096	63.85%
Psychological services	76,874	77,904	173,120	-	-	76,874	173,120	96,247	55.60%
Speech pathology	68,331	58,476	129,946	-	-	68,331	129,946	61,615	47.42%
Social work services	28,166	41,472	92,160	-	-	28,166	92,160	63,994	69.44%
Other (including recess aides)	6,320	7,123	14,086	-	-	6,320	14,086	7,766	55.13%
Total - Pupil Services	201,831	209,046	470,548	-	-	201,831	470,548	268,718	57.11%

	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	152,856	154,461	305,393	308	-	152,547	305,393	152,537	49.95%
Payroll taxes	11,214	12,776	25,260	29	-	11,185	25,260	14,046	55.61%
Insurance benefits	20,671	20,469	41,026	2	-	20,670	41,026	20,355	49.61%
Other benefits	3,756	5,561	11,452	3	-	3,753	11,452	7,696	67.20%
Employment expenses	18,647	25,665	43,645	-	-	18,647	43,645	24,999	57.28%
Contracted services	66,908	66,481	132,729	-	-	66,908	132,729	65,821	49.59%
Curricular tools	14,857	12,400	12,400	-	-	14,857	12,400	(2,457)	-19.81%
General supplies	67	230	460	-	-	67	460	393	85.43%
Improvement of instruction	152,105	159,495	486,809	-	-	152,105	486,809	334,704	68.75%
Communication	3,318	3,419	6,840	-	-	3,318	6,840	3,522	51.50%
Total - Instructional Staff Support	444,398	460,956	1,066,015	342	-	444,056	1,066,015	621,617	58.31%
General Administration									
Board of Education									
Board of education administration	48,774	52,179	158,928	-	-	48,774	158,928	110,154	69.31%
Employment expenses	10,542	255	510	-	-	10,542	510	(10,032)	-1967.14%
Professional services - audit & other	4,700	4,350	7,500	-	-	4,700	7,500	2,800	37.33%
Professional services - legal	525	1,299	2,600	-	-	525	2,600	2,075	79.81%
General supplies	116	-	-	-	-	116	-	(116)	0.00%
Insurance	3,350	3,349	6,700	-	-	3,350	6,700	3,350	50.00%
Dues & subscriptions	730	-	-	-	-	730	-	(730)	0.00%
Subtotal - Board of Education	68,738	61,433	176,238	-	-	68,738	176,238	107,501	61.00%
Executive Administration									
Executive administration	62,836	63,312	181,992	-	-	62,836	181,992	119,156	65.47%
Oversight fee	82,331	87,932	195,405	-	-	82,331	195,405	113,074	57.87%
Subtotal - Executive Administration	145,167	151,245	377,397	-	-	145,167	377,397	232,229	61.53%
Grant Procurement									
Subtotal - Grant Procurement	-	-	-	-	-	-	-	-	0.00%
Total - General Administration	213,905	212,677	553,635	-	-	213,905	553,635	339,730	61.36%
School Administration									
Office of the Principal									
Salaries & wages	116,128	113,105	223,951	-	-	116,128	223,951	107,822	48.15%
Payroll taxes	9,818	9,388	18,588	-	-	9,818	18,588	8,769	47.18%
Insurance benefits	26,264	27,374	54,827	-	-	26,264	54,827	28,563	52.10%
Other benefits	2,922	2,690	5,326	-	-	2,922	5,326	2,404	45.14%
Employment expenses	2,799	8,083	13,764	-	-	2,799	13,764	10,965	79.66%
Contracted services	724	375	750	-	-	724	750	26	3.50%
Student costs	135	-	-	-	-	135	-	(135)	0.00%
General supplies	3,442	5,137	8,700	-	-	3,442	8,700	5,258	60.43%
Insurance	492	800	1,600	-	-	492	1,600	1,108	69.24%
Equipment expense	3,360	-	-	-	-	3,360	-	(3,360)	0.00%
Communication	2,851	2,849	5,700	-	-	2,851	5,700	2,849	49.98%
Dues & subscriptions	4,909	3,877	4,955	-	-	4,909	4,955	46	0.93%
Subtotal - Office of the Principal	173,844	173,676	338,161	-	-	173,844	338,161	164,316	48.59%
Other School Administration									
Admissions & other administrative support	168,603	179,635	545,224	-	-	168,603	545,224	376,621	69.08%
Salaries & wages	13,043	12,121	23,966	-	-	13,043	23,966	10,923	45.58%
Payroll taxes	1,187	1,006	1,989	-	-	1,187	1,989	803	40.35%
Insurance benefits	56	44	86	-	-	56	86	31	35.36%
Other benefits	188	291	575	-	-	188	575	388	67.38%
Employment expenses	682	543	1,206	-	-	682	1,206	524	43.43%
General supplies	112	-	-	-	-	112	-	(112)	0.00%
Marketing	11,597	16,623	35,323	-	-	11,597	35,323	23,726	67.17%
Dues & subscriptions	65	-	-	-	-	65	-	(65)	0.00%
Subtotal - Other School Administration	195,532	210,261	608,369	-	-	195,532	608,369	412,838	67.86%
Total - School Administration	369,376	383,938	946,530	-	-	369,376	946,530		

	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	145,341	148,502	483,247	-	-	145,341	483,247	337,907	69.92%
Internal distribution services	3,097	3,504	10,675	-	-	3,097	10,675	7,577	70.98%
Total - Business & Internal Services	148,438	152,007	493,922	-	-	148,438	493,922	345,484	69.95%
Central Services									
Planning, research, development	6,019	5,990	18,179	-	-	6,019	18,179	12,160	66.89%
Information services	36,737	38,790	119,222	-	-	36,737	119,222	82,485	69.19%
Staff/Personnel services	236,346	258,871	795,241	-	-	236,346	795,241	558,895	70.28%
Data processing services	40,450	48,024	143,306	-	-	40,450	143,306	102,856	71.77%
Other central services	37,370	41,104	126,973	-	-	37,370	126,973	89,603	70.57%
Total - Central Services	356,923	392,779	1,202,920	-	-	356,923	1,202,920	845,997	70.33%
Operations & Maintenance									
Internal building services	25,566	26,754	82,114	-	-	25,566	82,114	56,548	68.87%
Safety & security	3,306	3,977	6,289	-	-	3,306	6,289	2,983	47.43%
Insurance	9,372	9,046	18,100	-	-	9,372	18,100	8,728	48.22%
Equipment expense	21,215	14,798	29,445	-	162	21,215	29,283	8,231	27.95%
Lease of building	521,440	521,231	1,042,880	-	-	521,440	1,042,880	521,440	50.00%
Janitorial services	98,118	73,000	146,000	-	-	98,118	146,000	47,882	32.80%
Building repairs & maintenance	93,854	112,147	210,000	-	-	93,854	210,000	116,146	55.31%
Communication	(98)	300	600	-	-	(98)	600	698	116.29%
Utilities	90,173	59,634	115,300	-	-	90,173	115,300	25,127	21.79%
Dues & subscriptions	(255)	-	-	-	-	(255)	-	255	0.00%
Total - Operations & Maintenance	862,690	820,888	1,650,728	-	162	862,690	1,650,565	788,038	47.74%
Pupil Transportation Services									
Student costs	9,448	9,720	21,600	-	-	9,448	21,600	12,152	56.26%
Total - Pupil Transportation Services	9,448	9,720	21,600	-	-	9,448	21,600	12,152	56.26%
Other Support Services									
Pupil Activities									
Salaries & wages	3,600	-	-	-	-	3,600	-	(3,600)	0.00%
Contracted services	4,075	-	-	-	-	4,075	-	(4,075)	0.00%
Student costs	1,200	-	-	-	-	1,200	-	(1,200)	0.00%
Total - Pupil Activities	8,875	-	-	-	-	8,875	-	(8,875)	0.00%
Community Services									
Community Activities									
Total - Community Activities	-	-	-	-	-	-	-	-	0.00%
Welfare Activities									
Total - Welfare Activities	-	-	-	-	-	-	-	-	0.00%
Outgoing Transfer to School Service Fund	900	900	1,800	-	-	900	1,800	900	50.00%
Total Expenditures & Other Transactions	4,644,309	4,653,249	10,277,904	31,000	30,169	4,613,308	10,247,735	5,633,595	54.81%
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	18,001	-	-	(2,799)	-	20,800	-	(18,001)	0.00%
Beginning Fund Balance (7/1)	400,375	400,375	400,375	-	-	400,375	400,375	-	0.00%
Ending Fund Balance	418,376	400,375	400,375	(2,799)	-	421,175	400,375	(18,001)	-4.50%

