

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2023

Account Title	Balance	Account Number
Fund: General Fund		
ASSETS		
Current Assets		
Cash, Comerica	494,965.29	12-101-0000-873-000-0000
Cash, Comerica #2	18,316.48	12-101-0000-873-005-0000
Petty Cash	2,000.00	12-102-0000-873-000-0000
Accounts Receivable	4,898.10	12-121-0000-873-000-0000
Due From Other Funds	-	12-131-0000-873-061-0000
Due From Other Govt Units	7,635.86	12-141-0000-873-000-0000
Due From Other Govern. Units-State Aid	469,821.79	12-141-0000-873-010-0000
Due From Other Govern. Units-31A	46,872.95	12-141-0000-873-020-0000
Due From Other Govern. Units-Headlee	11,616.41	12-141-0000-873-030-0000
Security Deposits	-	12-191-0000-873-000-0000
Prepaid Expenses	-	12-192-0000-873-000-0000
TOTAL Current Assets	1,056,126.88	
TOTAL ASSETS	1,056,126.88	
LIABILITIES		
Current Liabilities		
Accounts Payable	27,973.07	12-402-0000-873-000-0000
Accounts Payable-Other	40,000.00	12-402-0000-873-001-0000
SAAN Note Payable	79,549.47	12-407-0000-873-000-0000
Due To Other Funds	48,509.65	12-411-0000-873-000-0000
Due To Other Funds - Lunch	-	12-411-0000-873-011-0000
Accrued Salaries & Benefits	-	12-451-0000-873-000-0000
Accrued CMU Oversight Fee	-	12-461-0000-873-000-0000
Accrued Expenditures	434.55	12-461-0000-873-020-0000
Deferred Revenue	76,742.31	12-471-0000-873-000-0000
TOTAL Current Liabilities	273,209.05	
TOTAL LIABILITIES		
FUND EQUITY		
Unassigned Fund Balance	807,361.39	12-751-0000-873-000-0000
Change in Fund Equity	(24,443.56)	
TOTAL Fund Equity	782,917.83	
TOTAL LIAB & FUND EQUITY	1,056,126.88	

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2023

Account Title	Balance	Account Number
Fund: Food Service		
ASSETS		
Current Assets		
Due From Other Govt Units	51,941.56	22-131-0000-873-000-0000
TOTAL Current Assets	<u>51,941.56</u>	
TOTAL ASSETS	51,941.56	
LIABILITIES		
Current Liabilities		
Accounts Payable	11,785.41	22-402-0000-873-000-0000
Due To Other Funds	-	22-411-0000-873-011-0000
TOTAL Current Liabilities	<u>11,785.41</u>	
TOTAL LIABILITIES	11,785.41	
FUND EQUITY		
Unassigned Fund Balance	47,814.76	22-751-0000-873-000-0000
Change in Fud Equity	(7,658.61)	
TOTAL Fund Equity	<u>40,156.15</u>	
TOTAL LIABILITIES & FUND EQUITY	51,941.56	

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2023

Account Title	Balance	Account Number
Fund: Student/School Activity Fund		
ASSETS		
Current Assets		
Due From Other Funds	-	22-131-0001-873-000-0000
TOTAL Current Assets	-	
TOTAL ASSETS	0.00	
LIABILITIES		
Current Liabilities		
Accounts Payable	215.40	22-402-0000-873-000-0001
Due to Other Funds	3,431.91	22-411-0001-873-000-0000
TOTAL Current Liabilities	3,647.31	
TOTAL LIABILITIES	3,647.31	
FUND EQUITY		
Committed Fund Balance	-	22-732-0000-000-000-0000
Fund Balance-Fundraisers	(1,445.29)	22-732-0000-000-001-0000
Fund Balance-PE Uniforms	-	22-732-0000-000-002-0000
Fund Balance-Athletics	(403.77)	22-732-0000-000-005-0000
Fund Balance-WVA Morning Care	1,790.93	22-732-0000-000-004-0000
Fund Balance-NHS	58.13	22-732-0000-000-006-0000
Change in Fund Equity	(3,647.31)	
TOTAL Fund Equity	-3647.31	
TOTAL LIAB & FUND EQUITY	0.00	

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2023

Account Title	Balance	Account Number
Fund: Capital Asset Fund		
ASSETS		
Current Assets		
Additions to Buildings	315,712.64	92-223-0000-873-000-0000
Additions to Buildings/Acc. Deprec.	(280,356.00)	92-224-0000-873-000-0000
Equipment & Furniture	198,391.82	92-221-0000-873-000-0000
Equip. & Furn. Accum. Depreciation	(193,088.26)	92-242-0000-873-000-0000
TOTAL Current Assets	<u>40,660.20</u>	
TOTAL ASSETS	40,660.20	
FUND EQUITY		
Unreserved Fund Balance	(87,353.15)	92-741-0000-873-000-0000
Unreserved Fund Balance	(19,306.64)	92-751-0001-873-000-0000
Investment in Fixed Assets	147,319.99	92-761-0000-873-000-0000
Total Fund Balance	<u>40,660.20</u>	
TOTAL Fund Equity	<u>40,660.20</u>	
TOTAL LIAB & FUND EQUITY	40,660.20	

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2023

Account Title	Balance	Account Number
Funds: Long-Term Liability Accounts		
ASSETS		
Long-Term Assets		
Amount Provided for Long-Term Debt - Pension Lia	480,422.00	92-304-0000-873-000-0000
TOTAL Long-Term Assets	<u>480,422.00</u>	
TOTAL ASSETS	480,422.00	
LIABILITIES		
Long-Term Liabilities		
Other Loans & Liabilities/Long-Term	480,422.00	92-591-0000-873-000-0000
TOTAL Long-Term Liabilities	<u>480,422.00</u>	
TOTAL LIABILITIES	480,422.00	
FUND EQUITY		
Unreserved Fund Balance	-	92-751-0000-873-000-0000
Change in Fund Equity	0	
TOTAL Fund Equity	<u>-</u>	
TOTAL LIAB & FUND EQUITY	480,422.00	

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Fund: General Fund					
Revenues					
Local Sources					
10-199-0000-873-000-0000	Miscellaneous Revenue	6,075.00	0.00	(6,075.00)	0.00
10-199-0000-873-010-0000	ERATE Revenue	-	0.00	-	0.00
10-199-0000-873-100-0000	Miscellaneous Local Revenues - Bus Payments	-	0.00	-	0.00
	Total Local Sources	6,075.00	0.00	(6,075.00)	0.00
State Sources					
10-311-0000-873-010-0000	State Aid Foundation	1,190,537.83	2,906,836.05	1,716,298.22	0.41
10-311-0010-873-000-0000	SAF SHORTFALL REVENUE (11d)	-	0.00	-	0.00
10-312-0000-873-020-3060	31A (At-Risk)	134,446.28	257,801.25	123,354.97	0.52
10-312-0000-873-025-3069	31A (At-Risk)- P/Y	-	26,931.49	26,931.49	0.00
10-312-0000-873-120-2020	State Special Ed	30,176.32	63,890.26	33,713.94	0.47
10-312-0000-873-140-0000	MPERSs Cost Offset	328.54	1,421.88	1,093.34	0.23
10-312-0000-873-141-0000	MPERSs UAALRate Stab Pymt	5,594.59	18,637.19	13,042.60	0.30
10-312-0000-873-143-0000	MPERSs Normal Cost Offset	-	2,715.63	2,715.63	0.00
10-312-0000-873-144-0000	MPERSs One Time Deposit	-	0.00	-	0.00
10-312-0000-873-180-0000	Early Literacy Grant	-	5,546.00	5,546.00	0.00
10-312-0000-873-182-0000	Benchmark Assessments	-	3,637.50	3,637.50	0.00
10-312-0250-873-000-4340	Innovative Summer Programs-	-	0.00	-	0.00
10-312-0000-873-000-2490	31aa Mental Health	-	34,178.32	34,178.32	0.00
10-312-0000-873-000-2440	Sec 97 Safety/Pupil	-	29,912.90	29,912.90	0.00
10-312-0000-873-003-4510	Learning Loss Grant	-	0.00	-	0.00
10-312-0000-873-000-2550	Safety/Security Risk Assessment 97c	-	0.00	-	0.00
10-312-0000-873-000-2560	Critical Incidence Mapping 97d	-	0.00	-	0.00
	Total State Sources	1,361,083.56	3,351,508.47	1,990,424.91	0.41
Federal Sources					
10-414-0000-873-120-8010	Special Education-IDEA	-	78,064.00	78,064.00	0.00
10-414-0000-873-122-8019	Restricted Rec. From Fed. Gov/IDEA PY	-	0.00	-	0.00
10-414-0000-873-140-6010	Fed Title I	-	159,032.00	159,032.00	0.00
10-414-0000-873-141-6019	Fed Title 1 - Prior Year	-	24,363.05	24,363.05	0.00
10-414-0000-873-210-7640	Fed Title II A	-	12,738.00	12,738.00	0.00
10-414-0000-873-215-7649	Fed Title II A-Prior Year	-	0.00	-	0.00
10-414-0000-873-000-7530	Title IV A	-	11,001.00	11,001.00	0.00
10-414-0110-873-000-6640	Pandemic EBT Local Costs	-	0.00	-	0.00

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
10-414-0250-873-000-4350	ESSER III Revenue	-	0.00	-	0.00
10-414-0250-873-000-4850	ESSER II Revenue	-	0.00	-	0.00
10-414-0250-873-000-6015	TAG Grant	-	0.00	-	0.00
	Total Federal Sources	-	285,198.05	285,198.05	0.00
	Other Revenues				
10-513-0000-873-010-0000	Enhancement Millage Funding	69,332.20	90,052.04	20,719.84	0.77
	Total Other Revenues	69,332.20	90,052.04	20,719.84	0.77
	Total Revenues & Other Transactions	1,436,490.76	3,726,758.56	2,290,267.80	0.39

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Fund: General Fund					
Instruction Expenditures					
Basic Programs					
Elementary					
11-111-3110-873-000-0000	PS-Teacher	118,672.40	431,000.14	312,327.74	0.28
11-111-3110-873-020-0000	PS-Staff 35A	-	0.00	-	0.00
11-111-3110-873-600-6010	PS-Reading Intervention Teacher	12,870.92	0.00	(12,870.92)	0.00
11-111-3110-873-810-3060	PS-Intervention Teacher-31A	4,615.38	0.00	(4,615.38)	0.00
11-111-3110-873-925-3660	PS-Sylvan Learning	-	0.00	-	0.00
11-111-3110-873-930-4850	PS-Retent/Sign Bonus-ESSER	-	0.00	-	0.00
11-111-3110-873-933-4350	PS-Hazard Pay-ESSER III	-	0.00	-	0.00
11-111-3110-873-934-4350	PS-Retention/Sign Bonus-ESSER III	-	0.00	-	0.00
11-111-3110-873-935-4850	PS-Taskforce-ESSER II	-	0.00	-	0.00
11-111-3110-873-940-4350	PS-Instructl Learn-ESSER III	-	0.00	-	0.00
11-111-3111-873-010-0000	PS-Group Health	14,103.69	61,698.89	47,595.20	0.23
11-111-3111-873-010-4350	PS-Group Health-ESSER III	-	0.00	-	0.00
11-111-3111-873-010-4850	PS-Group Health-ESSER II	-	0.00	-	0.00
11-111-3111-873-200-3060	PS-Group Health-31A	469.34	0.00	(469.34)	0.00
11-111-3111-873-015-4850	PS-Benefits ESSER II	-	0.00	-	0.00
11-111-3111-873-020-0000	PS-Social Security 7.65%	9,165.90	30,058.62	20,892.72	0.30
11-111-3111-873-020-4350	PS-Social Security-ESSER III	-	0.00	-	0.00
11-111-3111-873-020-4850	PS-Soc Sec-ESSER II	-	0.00	-	0.00
11-111-3111-873-218-3060	PS-Soc Sec-31A	353.08	0.00	(353.08)	0.00
11-111-3111-873-220-6010	PS-Soc Sec-Title 1	984.63	0.00	(984.63)	0.00
11-111-3111-873-030-0000	PS-Unemployment Compensation	421.99	5,557.50	5,135.51	0.08
11-111-3111-873-030-4350	PS-Unemployment-ESSER III	-	0.00	-	0.00
11-111-3111-873-030-4850	PS-Unemployment-ESSER II	-	0.00	-	0.00
11-111-3111-873-040-0000	PS-Workmans Compensation	895.79	3,270.02	2,374.23	0.27
11-111-3111-873-040-4350	PS-Work Comp-ESSER III	-	0.00	-	0.00
11-111-3111-873-040-4850	PS-Workmans Comp-ESSER II	-	0.00	-	0.00
11-111-3111-873-238-3060	PS-Workmans Comp-31A	34.62	0.00	(34.62)	0.00
11-111-3111-873-240-6010	PS-Workmans Comp-Title 1	96.53	0.00	(96.53)	0.00
11-111-3112-873-000-0000	PS - Substitutes	-	0.00	-	0.00
11-111-3112-873-010-0000	PURCHASED SVCS-SUBS - Enhancement Millage Funding	14,405.00	45,026.02	30,621.02	0.32
11-111-3190-873-100-7530	PS-Afterschool Program - Title IV	-	0.00	-	0.00
11-111-4910-873-000-6010	PS - Field Trips - Title 1A	-	0.00	-	0.00
11-111-4910-873-010-6010	PS - Virtual Sessions(Sylvan Learning Ctr) - Title 1A	-	0.00	-	0.00
11-111-4910-873-020-6010	VIRTUAL SESSIONS	-	1,296.00	1,296.00	0.00

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
11-111-5110-873-000-0000	Teaching Supplies	2,882.52	10,602.34	7,719.82	0.27
11-111-5110-873-000-4350	PS-Chromebooks-ESSER III	-	0.00	-	0.00
11-111-5110-873-000-4850	PS-Supplies-ESSER II	-	0.00	-	0.00
11-111-5110-873-000-6010	Supplies & Materials-Title 1	1,345.00	3,440.22	2,095.22	0.39
11-111-5110-873-010-4350	PS-SUPPLIES-ESSER III	-	0.00	-	0.00
11-111-5110-873-110-6010	CHROMEBOOKS	-	0.00	-	0.00
11-111-5110-873-100-6010	Teaching Supplies-Title 1	-	0.00	-	0.00
11-111-5110-873-005-4350	PS-PBIS-ESSER III	-	0.00	-	0.00
11-111-5110-873-115-6010	Charging Stations-Title 1	-	0.00	-	0.00
11-111-5110-873-120-6010	Virtual Workstation - Staff - Title 1	-	0.00	-	0.00
11-111-5110-873-140-0000	Virtual Workstation - Staff - Title 1	-	5,546.00	5,546.00	0.00
11-111-5210-873-000-0000	Textbooks/Materials	26,910.00	0.00	(26,910.00)	0.00
11-111-5210-873-010-0000	Textbooks/Materials-Early Lite	-	0.00	-	0.00
11-111-5210-873-020-4850	Textbook/Materials-ESSER II	-	0.00	-	1.00
11-111-7910-873-000-4350	PS-Student Incentive-ESSER III	-	0.00	-	0.00
11-111-7910-873-010-0000	Misc. Zangle Student Info System	-	0.00	-	0.00
11-111-7910-873-000-6640	Pandemic EBT Local Costs	-	0.00	-	0.00
	Total Elementary	208,226.79	597,495.75	389,268.96	0.35
	Middle/Junior High				
11-112-3110-873-000-0000	PS - Teachers	70,442.46	273,384.74	202,942.28	0.26
11-112-3110-873-933-4350	PS-Rent/Hazard/Sign ESSER III	-	0.00	-	0.00
11-112-3110-873-934-4350	PS-Retention/Sign Bonus-ESSER III	-	0.00	-	0.00
11-112-3110-873-940-4350	PS-Instructl Learn-ESSER III	-	0.00	-	0.00
11-112-3111-873-010-0000	PS-Group Health	7,588.35	27,938.59	20,350.24	0.27
11-112-3111-873-020-0000	PS - Social Security 7.65%	5,388.84	20,913.93	15,525.09	0.26
11-112-3111-873-020-4350	PS-Social Security-ESSER III	-	0.00	-	0.00
11-112-3111-873-010-4350	PS-Group Health-ESSER III	-	0.00	-	0.00
11-112-3111-873-030-0000	PS - Unemployment Compensation	422.01	3,334.50	2,912.49	0.13
11-112-3111-873-030-4350	PS-Unemployment-ESSER III	-	0.00	-	0.00
11-112-3111-873-040-0000	PS-Workmans Compensation	528.30	2,086.58	1,558.28	0.25
11-112-3111-873-040-4350	PS-Work Comp-ESSER III	-	0.00	-	0.00
11-112-3112-873-000-0000	PS - Substitutes	-	0.00	-	0.00
11-112-3112-873-010-0000	PURCHASED SVCS-SUBS - Enhancement Millage Funding	19,285.00	45,026.02	25,741.02	0.43
11-112-3112-873-000-4350	PS - Substitutes - ESSER II	-	0.00	-	0.00
11-112-3190-873-110-7530	Afterschool Program - Title IV	-	9,100.00	9,100.00	0.00
11-112-4910-873-001-6010	PS-Field Trips & Others	-	0.00	-	0.00

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For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
11-112-4910-873-010-6010	Virtual Sessions(Sylvan Learning Ctr)-Title 1	-	0.00	-	0.00
11-112-4910-873-020-6010	Virtual Sessions)-Title 1	-	1,298.00	1,298.00	0.00
11-112-4910-873-010-7530	PS-Ballroom Dance Classes-Title IV	-	0.00	-	0.00
11-112-5110-873-000-0000	Teaching Supplies	2,354.17	10,735.72	8,381.55	0.22
11-112-5110-873-000-4850	PS-Supplies-ESSER II	-	0.00	-	0.00
11-112-5110-873-000-6010	Supplies & Materialss - Title 1	1,345.00	0.00	(1,345.00)	0.00
11-112-5110-873-002-4350	PS-Chrome Boxes-ESSER III	-	0.00	-	0.00
11-112-5110-873-010-4350	PS-MATERIALS/SUPPLIE-ESSER III	-	0.00	-	0.00
11-112-5110-873-005-4350	PS-PBIS ESSER III	-	0.00	-	0.00
11-112-5110-873-100-6010	Teaching Supplies - Title 1	175.00	0.00	(175.00)	0.00
11-112-5110-873-010-7530	Teaching Supplies - Title IV	-	501.00	501.00	0.00
11-112-5110-873-110-6010	CHROMEBOOKS	-	0.00	-	0.00
11-112-5110-873-115-6010	Charging Stations-Title 1	-	0.00	-	0.00
11-112-5110-873-120-6010	Virtual Workstations - Staff -Title 1	-	0.00	-	0.00
11-112-5210-873-000-0000	Textbooks/Materials	16,887.20	0.00	(16,887.20)	0.00
11-112-5210-873-000-4850	Textbooks/Materials-ESSER II	-	0.00	-	0.00
11-112-5210-873-010-6010	Textbooks/Materials - Title 1	-	2,031.00	2,031.00	0.00
11-112-7910-873-000-4350	PS-Student Incentive-ESSER III	-	0.00	-	0.00
11-112-7910-873-010-0000	Misc -Zangle Student Info System	-	0.00	-	0.00
	Total Middle Middle/Junior High	124,416.33	396,350.08	271,933.75	0.31
	Summer School				
11-119-3110-873-310-6010	PS-Teacher Salaries-Summer School-Title 1	-	0.00	-	0.00
11-119-3110-873-330-4340	Teacher Salaries-Summer Sch	-	0.00	-	0.00
11-119-3110-873-317-4850	PS-Teacher Salaries-Summer School-ESSER II	-	0.00	-	0.00
11-119-3110-873-318-4850	PS-Coordinator-Summer School-ESSER II	-	0.00	-	0.00
11-119-3110-873-950-3060	PS-Virtual Sumer Sch0ol Staff	-	0.00	-	0.00
11-119-3111-873-020-0000	PS-Social Seurity - 7.65%	-	0.00	-	0.00
11-119-3111-873-020-3060	PS-Social Security - 7.65% 31A	-	0.00	-	0.00
11-119-5110-873-301-3069	Supplies & Materials-Summer Sc	-	0.00	-	0.00
11-119-5110-873-000-4850	Supplies & Materials-Summer School - ESSER II	-	0.00	-	0.00
11-119-5110-873-420-6010	Summer Supplies - Title 1	-	0.00	-	0.00
11-119-7910-873-105-0000	PS-Field Trips	-	0.00	-	0.00
	Total Summer School	-	0.00	-	0.00
	Total Basic Programs Instruction	332,643.12	993,845.83	661,202.71	0.33

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Statement of Revenues, Expenditures, and Fund Balance
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Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Added Needs					
Special Education					
11-122-3110-873-003-8010	PS-Resource Room-IDEA	-	-	-	0.00
11-122-3110-873-210-2020	PS-Special Ed - State Special Ed	-	-	-	0.00
11-122-3110-873-211-0000	PS-Special Education	-	0.00	-	0.00
11-122-3110-873-212-8010	PURCHASED SERVICES IDEA	9,200.00	11,872.00	2,672.00	0.77
11-122-3110-873-215-0000	PS-Spec Ed-ACT 18	-	0.00	-	0.00
11-122-3110-873-220-0000	PS-Spec Ed-Section56(7) Dist	-	0.00	-	0.00
11-122-3110-873-400-0000	PS-Special Ed-Teacher	-	48,754.57	48,754.57	0.00
11-122-3110-873-410-2020	PS- Special Ed Teacher - State Spec Ed	34,938.56	5,091.75	(29,846.81)	6.86
11-122-3110-873-525-2020	PS-Teacher Coordinator -State Special Ed	-	0.00	-	0.00
11-122-3110-873-526-0000	PS-Teacher Coordinator	6,120.00	11,000.00	4,880.00	0.56
11-122-3110-873-530-2020	PS-Substitutes - STATE SPECIAL ED	-	45,900.00	45,900.00	0.00
11-122-3111-873-010-0000	PS-Group Health	-	12,898.51	12,898.51	0.00
11-122-3111-873-011-2020	PS-Group Health - State Special Ed	3,447.08	0.00	(3,447.08)	0.00
11-122-3111-873-020-0000	PS-Social Secuity 7.65%	2,672.81	3,825.00	1,152.19	0.70
11-122-3111-873-030-0000	PS-Unemployment Compensation	421.98	555.75	133.77	0.76
11-122-3111-873-040-0000	PS-Workmans Compensation	262.02	374.92	112.90	0.70
11-122-3220-873-000-0000	PS-Workshops & Conferences	-	0.00	-	0.00
11-122-5110-873-000-8010	Teaching Supplies/Materials-IDEA	-	0.00	-	0.00
11-122-5110-873-100-2020	Teaching Supplies & Materials-State Special Ed	-	0.00	-	0.00
	Total Special Education	57,062.45	140,272.50	83,210.05	0.41
Compensatory Education					
11-125-3110-873-000-3060	PS-Extended Day Tutorials	-	23,545.80	23,545.80	0.00
11-125-3110-873-001-3069	EXTENDED DAY TUTORIALS(Afterschool)- 31A P/Y	-	0.00	-	0.00
11-125-3110-873-003-3060	Daytime Sylvan Programming	-	0.00	-	0.00
11-125-3110-873-004-3069	Daytime Sylvan Programming - 31A P/Y	-	26,931.49	26,931.49	0.00
11-125-3110-873-000-0000	PS - TASK FORCE MEMBERS	-	0.00	-	0.00
11-125-3110-873-020-3060	PS - Task Force Members- 31A	16,153.83	112,307.63	96,153.80	0.14
11-125-3110-873-320-3060	PS-Afterschool Tutorial-31A	-	1,500.00	1,500.00	0.00
11-125-3110-873-340-0000	PS-Teacher Assistants	-	92,000.00	92,000.00	0.00
11-125-3110-873-370-4510	PS-TEACHER ASSISTANTS-LEARNING LOSS GRANT	-	0.00	-	0.00
11-125-3110-873-345-4350	PS-TEACHER ASSISTANTS-ESSER III	-	0.00	-	0.00
11-125-3110-873-350-4350	PS-Task Force Mbrs-ESSER III	-	0.00	-	0.00
11-125-3110-873-360-4350	PS-Learning Coors-ESSER III	-	0.00	-	0.00
11-125-3110-873-850-6010	PS-Intervention Teacher - Title 1	1,423.85	59,327.00	57,903.15	0.02
11-125-3110-873-900-6010	PS-Parapro-Title 1	24,230.88	41,615.38	17,384.50	0.58
11-125-3110-873-930-3060	PS-Parapro-31A	17,376.86	45,000.00	27,623.14	0.39

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
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Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
11-125-3110-873-950-3060	PS - ESL - 31A	-	200.00	200.00	0.00
11-125-3110-873-990-6010	PS-Reading & Math Online Intervention - Title 1	-	5,400.00	5,400.00	0.00
11-125-3110-873-992-6010	PS-Accelerated Reader 360-Title 1	5,407.50	5,408.00	0.50	1.00
11-125-3110-873-993-6010	PS-Michigan Virtual - Title 1	-	0.00	-	0.00
11-125-3110-873-995-6010	PS-Web based Program (Study Island)	-	5,500.00	5,500.00	0.00
11-125-3111-873-010-0000	PS - Group Health	-	21,557.30	21,557.30	0.00
11-125-3111-873-010-3060	PS - Group Health -31A	1,463.19	29,623.75	28,160.56	0.05
11-125-3111-873-010-4350	PS-Group Health-ESSER III	-	0.00	-	0.00
11-125-3111-873-010-6010	PS - Group Health - Title 1	6,865.84	9,531.96	2,666.12	0.72
11-125-3111-873-020-0000	PS - Social Security - 7.65%	-	7,038.00	7,038.00	0.00
11-125-3111-873-020-3060	PS - Social Security - 7.65% - 31A	2,565.13	10,092.09	7,526.96	0.25
11-125-3111-873-020-4350	PS-Soc Sec-ESSER III	-	0.00	-	0.00
11-125-3111-873-020-6010	PS - Social Security - 7.65% -	1,962.69	7,722.09	5,759.40	0.25
11-125-3111-873-030-0000	PS - Unemployment Ins	-	1,667.25	1,667.25	0.00
11-125-3111-873-030-3060	PS - Unemployment Ins - 31A	-	1,667.25	1,667.25	0.00
11-125-3111-873-030-4350	PS-Unemplymnt-ESSER III	-	0.00	-	0.00
11-125-3111-873-030-6010	PS - Unemployment Ins - Title	-	1,111.50	1,111.50	0.00
11-125-3111-873-040-0000	PS - Workmans Comp	-	690.04	690.04	0.00
11-125-3111-873-040-3060	PS - Workmans Comp - 31A	251.48	1,125.02	873.54	0.22
11-125-3111-873-040-4350	PS-Workmans Comp-ESSER III	-	0.00	-	0.00
11-125-3111-873-040-6010	PS - Workmans Comp - Title 1	192.40	774.85	582.45	0.25
11-125-3190-873-000-0019	PS - Training - -ESSER- -	-	0.00	-	0.00
11-125-3190-873-000-4850	PS- Training/Consulting - ESSER II	-	0.00	-	0.00
11-125-5110-873-000-4850	PS-Suppies/Materials - ESSER II	-	0.00	-	0.00
11-125-5110-873-000-7999	PS-Computers-Covid Relief PY	-	0.00	-	0.00
11-125-5110-873-121-6019	TEACHING SUPPLIES-TITLE 1 P/Y	-	24,363.05	24,363.05	0.00
11-125-5110-873-300-3060	Intervention Supplies-31A	-	3,354.00	3,354.00	0.00
11-125-7910-873-200-6010	Field Trip Admissions-Title 1	-	5,000.00	5,000.00	0.00
11-125-7910-873-500-3060	PS-Afterschool Programs-31A	-	0.00	-	0.00
	Total Compensatory Education	77,893.65	544,053.45	466,159.80	0.14
	Career & Techincal Education				
	Total Added Needs	134,956.10	684,325.95	549,369.85	0.20
	Total Instruction	467,599.22	1,678,171.78	1,210,572.56	0.28

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Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Supporting Services					
Support Services-Pupil					
Guidance Services					
11-211-5110-873-000-7530	SUPPLIES/MATERIALS - TITLE IV	-	1,400.00	1,400.00	0.00
	Total Guidance Services	-	1,400.00	1,400.00	0.00
Guidance Services					
11-212-3131-873-000-0000	PS - Dean of Students	-	0.00	-	0.00
11-212-3132-873-010-0000	PS - Group Health	-	0.00	-	0.00
11-212-3132-873-020-0000	PS - Social Security - 7.65%	-	0.00	-	0.00
11-212-3132-873-030-0000	PS - Unemployment Compensation	-	0.00	-	0.00
11-212-3132-873-040-0000	PS-Workmans Compensation	-	0.00	-	0.00
	Total Guidance Services	-	0.00	-	0.00
Health Services					
11-213-3130-873-000-2490	31aa Mental Health	-	34,178.32	34,178.32	0.00
11-213-3130-873-000-4350	PS-School Nurse Svcs-ESSER III	-	0.00	-	0.00
	Total Healthl Services	-	34,178.32	34,178.32	0.00
Psychological Services					
11-214-3130-873-100-2020	PS-Psychological Testing-State Spec Ed	-	0.00	-	0.00
11-214-3130-873-200-0000	PS-Psychological Testing	-	0.00	-	0.00
11-214-3130-873-000-8010	PS-Psychological Testing - IDE	4,640.00	10,000.00	5,360.00	0.46
	Total Psychological Services	4,640.00	10,000.00	5,360.00	0.46
Speech Pathology & Audiovisual					
11-215-3130-873-001-8010	PS-Speech Services - IDEA	22,400.00	13,170.41	(9,229.59)	1.70
11-215-3130-873-005-0000	PS-Speech Services	-	23,931.07	23,931.07	0.00
11-215-3130-873-006-2020	PURCHASED SPEECH SERVICES-State Spec Ed	-	12,898.52	12,898.52	0.00
11-215-3130-873-010-0000	Group Health	-	177.69	177.69	0.00
11-215-3130-873-010-8010	GROUP HEALTH	-	0.00	-	0.00
11-215-3130-873-020-8010	SOCIAL SECURITY - 7.65%	-	0.00	-	0.00
11-215-3130-873-030-8010	UNEMPLOYMENT INS	-	0.00	-	0.00
11-215-3130-873-040-8010	WORKMANS COMP	-	0.00	-	0.00
	Total Speech Pathology & Auidivisual	22,400.00	50,177.69	27,777.69	0.45

WEST VILLAGE ACADEMY
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Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Social Work Services					
11-216-3130-873-000-0000	PURCHASED SVCS -SOCIAL WORK WAGES	-	0.00	-	0.00
11-216-3130-873-100-3060	PS-Social Work Wages-31A	11,374.65	23,000.00	11,625.35	0.49
11-216-3130-873-200-8010	PS-Social Work Wages-IDEA	10,086.93	39,000.00	28,913.07	0.26
11-216-3131-873-010-0000	PS-Group Health	1,465.04	6,480.33	5,015.29	0.23
11-216-3131-873-012-3060	PS-Group Health-31A	1,652.00	3,805.91	2,153.91	0.43
11-216-3131-873-011-8010	PS - Group Health - IDEA	-	0.00	-	0.00
11-216-3131-873-020-0000	PS-Social Security-7.65%	-	0.00	-	0.00
11-216-3131-873-022-3060	PS-Social Security -7.65% - 31A	870.21	1,759.50	889.29	0.49
11-216-3131-873-021-8010	PS-Social Security IDEA	771.66	2,983.50	2,211.84	0.26
11-216-3131-873-030-0000	PS-Unemployment Compensation	-	350.12	350.12	0.00
11-216-3131-873-032-3060	PS-Unemployment Compensation - 31A	-	205.63	205.63	0.00
11-216-3131-873-031-8010	PS- Unemployment IDEA	-	0.00	-	0.00
11-216-3131-873-040-0000	PS-Workmans Compensation	50.40	195.25	144.85	0.26
11-216-3131-873-042-3060	PS-Workmans Compensation - 31A	56.88	114.67	57.79	0.50
11-216-3131-873-041-8010	PS-Workmans Compensation IDEA	-	0.00	-	0.00
	Total Social Work Services	26,327.77	77,894.90	51,567.13	0.34
	Total Support Services-Pupil	53,367.77	173,650.91	120,283.14	0.31
Support Services Instructional Staff					
Improvement of Instruction					
11-221-1160-873-000-6015	PROF DEV-STIPEND-TAG	-	-	-	0.00
11-221-3120-873-000-3060	PS-Prof Dev Consultant-31A	37,200.00	0.00	(37,200.00)	0.00
11-221-3120-873-000-7640	PS-Professional Development-Title 2A	3,500.00	12,351.00	8,851.00	0.28
11-221-3120-873-110-6010	PS-Teacher Certificate Training	-	0.00	-	0.00
11-221-3120-873-115-7640	PS-Teacher Certificate Training - Title 2A	-	0.00	-	0.00
11-221-3120-873-230-6010	PS-Professional Development - Title 1	-	0.00	-	0.00
11-221-3120-873-300-6015	Prof Dev Training-TAG	-	0.00	-	0.00
11-221-3120-873-310-6015	Prof Dev Stipend-TAG	-	0.00	-	0.00
11-221-3190-873-000-0000	PS-Dean of Intervention	-	0.00	-	0.00
11-221-3190-873-000-6010	PS-Dean of Intervention-Title 1	-	0.00	-	0.00
11-221-3191-873-010-6010	PS-Group Health-Title 1	-	0.00	-	0.00
11-221-3191-873-015-0000	PS-Group Health	-	0.00	-	0.00
11-221-5110-873-200-7640	Professional Development-Supplies & Materials-2A	-	387.00	387.00	0.00
	Total Improvement of Instruction	40,700.00	12,738.00	(27,962.00)	3.20

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Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Educational Media Services					
11-222-3110-873-360-4350	PS-Coordinator ESSER III	-	0.00	-	0.00
11-222-3191-873-000-4350	PS- Benefits-ESSER III	-	0.00	-	0.00
	Total Educational Media Services	-	0.00	-	0.00
Instruction Related Technology					
11-225-5110-873-300-6010	Supplies & Materials-Title 1	-	0.00	-	0.00
	Total Instruction Related Technology	-	0.00	-	0.00
Supervision of Instruction					
11-226-3190-873-000-6010	PS-Dean of Intervention-Title 1	-	0.00	-	0.00
11-226-3191-873-010-6010	PS-Group Health-Title 1	-	0.00	-	0.00
11-226-4910-873-000-6010	PS - Annual Subscriptions - Title 1	-	0.00	-	0.00
11-226-5110-873-130-6010	PS-Virtual Workstations-Admin-Title 1	-	0.00	-	0.00
	Total Supervision of Instruction	-	0.00	-	0.00
Academic Student Assessment					
11-227-4910-873-000-6010	PS-Annual Subscription	-	1,500.00	1,500.00	0.00
11-227-5110-873-110-0000	Student Assesments - CMU Reimbursement	-	2,654.00	2,654.00	0.00
	Total Academic Student Assessment	-	4,154.00	4,154.00	0.00
	Total Support Services-Instructional Staff	40,700.00	16,892.00	(23,808.00)	2.41
Support Services-General Administration					
Board of Education					
11-231-3170-873-000-0000	PS-Legal Services	5,106.00	6,000.00	894.00	0.85
11-231-3180-873-000-0000	PS-Audit Services	37,000.00	29,000.00	(8,000.00)	1.28
11-231-3192-873-000-0000	PS-Board Support Services	20,868.78	41,737.62	20,868.84	0.50
11-231-3220-873-000-0000	PS-Workshops & Conferences	3,363.37	4,750.00	1,386.63	0.71
11-231-3510-873-000-0000	PS-Legal Notices	88.00	200.00	112.00	0.44
11-231-7910-873-000-0000	Miscellaneous Expenses	300.06	500.00	199.94	0.60
11-231-7910-873-010-0000	PS-Mileage	353.97	750.00	396.03	0.47
11-231-7910-873-100-0000	Staff Incentives	5,000.00	0.00	(5,000.00)	0.00
	Total Board of Education	72,080.18	82,937.62	10,857.44	0.87

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Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Executive Administration					
11-232-3150-873-000-0000	CMU Oversight Fee	21,355.05	95,622.36	74,267.31	0.22
11-232-3150-873-020-0000	Management Services - Midwest	18,387.49	57,000.00	38,612.51	0.32
	Total Executive Administration	39,742.54	152,622.36	112,879.82	0.26
	Total Support Services-General Administration	111,822.72	235,559.98	123,737.26	0.47
Support Services-School Administration					
Office of the Principal					
11-241-1150-873-000-0000	Superintendant Salary	48,461.64	115,000.00	66,538.36	0.42
11-241-1150-873-000-4350	SUPERINTENDANT SALARY	-	0.00	-	0.00
11-241-1150-873-001-7969	Superintendant Bonus-ESSER PY	-	0.00	-	0.00
11-241-2130-873-000-0000	Group Health & Accident Insurance	-	0.00	-	0.00
11-241-2130-873-000-4350	GROUP HEALTH	-	0.00	-	0.00
11-241-2820-873-000-0000	Contribution to Retirement	24,466.66	55,000.00	30,533.34	0.44
11-241-2830-873-000-0000	Social Security	3,707.40	8,032.50	4,325.10	0.46
11-241-2830-873-000-4350	SOCIAL SECURITY - 7.65%	-	0.00	-	0.00
11-241-2840-873-000-0000	Workmans Compensation	-	0.00	-	0.00
11-241-2850-873-000-0000	Unemployment Compensation	-	555.75	555.75	0.00
11-241-2850-873-000-4350	UNEMPLOYMENT INS	-	0.00	-	0.00
11-241-3110-873-000-0000	PS - Principal	36,192.40	73,000.00	36,807.60	0.50
11-241-3110-873-000-4850	PS - Principal-ESSER II	-	0.00	-	0.00
11-241-3190-873-000-0000	PS - Secretary-Admin	23,076.96	45,000.00	21,923.04	0.51
11-241-3190-873-200-0000	PS - Business Manager	26,422.56	57,250.00	30,827.44	0.46
11-241-3190-873-300-0000	PS-Workshops & Conferences	780.00	2,000.00	1,220.00	0.39
11-241-3190-873-010-0000	PS-Workshops & Conferences - Enhancement Millage Fundir	-	0.00	-	0.00
11-241-3194-873-010-0000	PS - Group Health	11,501.80	27,427.75	15,925.95	0.42
11-241-3194-873-020-0000	PS - Social Security 7.65%	6,555.58	13,406.63	6,851.05	0.49
11-241-3194-873-020-4850	PS - Social Security 7.65%-ESSER II	-	0.00	-	0.00
11-241-3194-873-030-0000	PS - Unemployment Compensation	-	1,667.25	1,667.25	0.00
11-241-3194-873-030-4850	PS - Unemployment Compensation-ESSER II	-	0.00	-	0.00
11-241-3194-873-040-0000	PS - Workmans Compensation	518.94	1,021.28	502.34	0.51
11-241-3194-873-040-4850	PS - Workmans Compensation-ESSER II	-	0.00	-	0.00
11-241-3430-873-000-0000	PS-Mail & Postage	709.45	1,000.00	290.55	0.71
11-241-3510-873-000-0000	PS-Advertising	12,270.19	10,280.16	(1,990.03)	1.19
11-241-4120-873-000-0000	Technology Repair & Support	19,000.00	57,000.00	38,000.00	0.33

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Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
11-241-4120-873-010-4350	TECHNOLOGY REPAIR & SUPPORT - ESSER III	-	0.00	-	0.00
11-241-4120-873-020-0000	Technology Repair & Support-Overages	-	0.00	-	0.00
11-241-5910-873-000-0000	Office Supplies	422.37	5,746.60	5,324.23	0.07
11-241-5910-873-001-4350	OFFICE SUPPLIES - ESSER III	-	0.00	-	0.00
11-241-7410-873-000-0000	Dues, Fees & Memberships	446.79	609.00	162.21	0.73
11-241-7910-873-000-0000	Staff/Student Activities & Eve	-	0.00	-	0.00
11-241-7910-873-200-0000	Staff Incentives	2,339.15	21,767.81	19,428.66	0.11
11-241-7910-873-210-0000	STAFF INCENTIVES - Enhancement Millage Funding	-	0.00	-	0.00
	Total Office of the Principal	216,871.89	495,764.73	278,892.84	0.44
	Total Support Services-School Administration	216,871.89	495,764.73	278,892.84	0.44
	Support Services-Business				
	Fiscal Services				
11-252-3150-873-000-0000	PS-Accounting Services	34,782.12	69,564.18	34,782.06	0.50
	Total Fiscal Services	34,782.12	69,564.18	34,782.06	0.50
	Other Business Services				
11-259-7210-873-000-0000	Interest - SAAN	6,011.54	12,633.45	6,621.91	0.48
11-259-7410-873-000-0000	Bank Fees	26.15	275.00	248.85	0.10
	Total Other Business Services	6,037.69	12,908.45	6,870.76	0.47
	Total Support Services-Business	40,819.81	82,472.63	41,652.82	0.49
	Operation & Maintenance				
	Operating Building Services				
11-261-3190-873-000-0000	PS - Janitorial Wages	20,576.96	46,000.00	25,423.04	0.45
11-261-3192-873-000-0000	PS-Other Outside Services	26,169.58	85,800.00	59,630.42	0.31
11-261-3192-873-100-7760	PS-Other Outside Services Ma	-	0.00	-	0.00
11-261-3192-873-010-4350	PS-Cleaning Svcs-ESSER III	-	0.00	-	0.00
11-261-3194-873-020-0000	PS-Purchased Services - Social Security 7.65%	1,765.32	3,519.00	1,753.68	0.50
11-261-3194-873-030-0000	PS-Purchased Services - Unemployment Ins	-	555.75	555.75	0.00
11-261-3194-873-050-0000	PS - Workman's Compensation	1,797.66	3,583.32	1,785.66	0.50
11-261-3410-873-000-0000	PS-Telephone	2,817.26	8,500.00	5,682.74	0.33
11-261-3410-873-100-0000	PS-Telephone - Cell Phones	2,420.03	6,500.00	4,079.97	0.37
11-261-3490-873-000-0000	PS-Internet Expense	-	1,725.00	1,725.00	0.00
11-261-3830-873-000-0000	PS-Water & Sewer	1,618.38	8,611.16	6,992.78	0.19

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Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
11-261-3840-873-000-0000	PS-Waste & Trash Disposal	6,928.71	14,174.20	7,245.49	0.49
11-261-3910-873-000-0000	PS-Liability Insurance	24,458.22	38,827.00	14,368.78	0.63
11-261-4110-873-000-0000	PS-Land & Building Repair & Maintenance	2,088.39	11,966.62	9,878.23	0.17
11-261-4110-873-000-2440	Land/Bldg Repair /Maint-Sec 97	-	29,912.90	29,912.90	0.00
11-261-4110-873-010-0000	PS-Land & Building Repair & Maintenance-Snow Remov	-	6,000.00	6,000.00	0.00
11-261-4120-873-000-0000	PS-Equipment Repairs & Maintenance	-	5,000.00	5,000.00	0.00
11-261-4120-873-000-2440	Equip Repairs/Maint - Sec 97	-	0.00	-	0.00
11-261-4120-873-010-0000	PS-Equipment Repairs & Maintenance-HVAC	4,016.20	12,857.26	8,841.06	0.31
11-261-4190-873-000-0000	PS-Snow Removal & Landscape	7,280.00	8,500.00	1,220.00	0.86
11-261-4210-873-000-0000	PS-Lease of Buildings	-	0.00	-	0.00
11-261-4220-873-000-0000	PS-Equipment Lease	6,950.07	4,177.60	(2,772.47)	1.66
11-261-4290-873-000-0000	PS-Other Rental (Mat)	1,291.00	3,187.00	1,896.00	0.41
11-261-5510-873-000-0000	Natural Gas	5,679.76	14,947.26	9,267.50	0.38
11-261-5520-873-000-0000	Electricity	8,373.32	33,475.00	25,101.68	0.25
11-261-5990-873-000-0000	Property Tax on Building (Per Lease)	31,851.99	42,211.33	10,359.34	0.75
11-261-5990-873-000-7980	PS- Supplies-Covid District F	-	0.00	-	0.00
11-261-5990-873-001-7989	PS-Supplies-Covid Dist PY	-	0.00	-	0.00
11-261-5990-873-000-7999	Supplies - Covid Relief PY	-	0.00	-	0.00
11-261-5990-873-230-0000	Equipment	-	1,808.18	1,808.18	0.00
11-261-5990-873-240-0000	Furniture	-	0.00	-	0.00
11-261-5990-873-300-0000	Custodial Supplies	5,059.17	6,400.00	1,340.83	0.79
11-261-5990-873-315-4350	PS-Supplies/Material-ESSER III	-	0.00	-	0.00
11-261-5990-873-320-4850	PS-Supplies/Material-ESSER II	-	0.00	-	0.00
11-261-7910-873-120-0000	Outside Cleaning Services	-	0.00	-	0.00
11-261-7910-873-300-0000	ERATE	2,996.00	3,996.00	1,000.00	0.75
11-261-7910-873-310-0000	Web Leasing	-	1,136.55	1,136.55	0.00
	Total Operating Building Services	164,138.02	403,371.13	239,233.11	0.41
	Security Services				
11-266-3193-873-000-2440	School Resource Officer-Sec 97	-	0.00	-	0.00
11-266-3193-873-010-0000	SCHOOL RESOURCE OFFICER	1,768.75	5,000.00	3,231.25	0.35
11-266-3193-873-000-2550	Safety/Security Risk Assessment (Sec 97c)	-	0.00	-	0.00
11-266-3193-873-000-2560	Critical Incid Mapping(Sec 97d)	-	0.00	-	0.00
	Total Security Services	1,768.75	5,000.00	3,231.25	0.35
	TotalSecurity Services	1,768.75	5,000.00	3,231.25	0.35

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Pupil Transportation Services					
11-271-3193-873-000-0000	PS-Other Outside Services-Buses	-	0.00	-	0.00
11-271-3310-873-100-0000	PS-Field Trips-Incentive	-	1,731.45	1,731.45	0.00
11-271-3310-873-002-6010	FIELD TRIP TRANSPORTATION-TITLE 1	-	5,000.00	5,000.00	0.00
	Total Pupil Transportation Services	-	6,731.45	6,731.45	0.00
	Total Pupil Transportation Svcs	-	6,731.45	6,731.45	0.00
Support Services-Central					
Staff/Personnel Services					
11-283-3120-873-000-6010	PS-Professional Development-Title 1	-	-	-	0.00
11-283-3120-873-000-6019	PS-Prof Dev - Title 1 PY	-	5,820.71	5,820.71	0.00
11-283-3120-873-100-7640	Professional Development-Stipend-Teacher Mentors-Title 2a	-	0.00	-	0.00
11-283-3120-873-200-7640	Professional Development-Admin-Title 2A	-	0.00	-	0.00
11-283-3190-873-000-4350	PS-Hazard Pay ESSER III	-	0.00	-	0.00
11-283-3190-873-000-4850	Staff Retent/Sign Bon-ESSER II	-	0.00	-	0.00
11-283-3190-873-001-4350	PS-Covid Admin-ESSER III	-	0.00	-	0.00
11-283-3191-873-000-0000	Group Health	-	0.00	-	0.00
11-283-3191-873-020-4350	Social Security-ESSER III	-	0.00	-	0.00
11-283-3191-873-025-4850	Social Security-ESSER II	-	0.00	-	0.00
11-283-3191-873-030-4850	PS-Unemployment-ESSER II	-	0.00	-	0.00
11-283-3191-873-040-4350	PS-Workers Comp-ESSER III	-	0.00	-	0.00
11-283-3191-873-040-4850	PS-Workers Comp-ESSER II	-	0.00	-	0.00
	Total Staff/Personnel Services	-	5,820.71	5,820.71	0.00
Support Services-Technology					
11-284-4120-873-010-4850	Technolog Repai/Sppt-ESSER II	-	0.00	-	0.00
11-284-4190-873-000-0000	ERATE- Repairs	-	-	-	0.00
11-284-7910-873-000-0000	Systems Website & MIS Support	11,541.15	12,870.37	1,329.22	0.90
	Total Technology Services	11,541.15	12,870.37	1,329.22	0.90
Other Central Services					
11-289-7910-873-000-0000	Misc Exp - Fingerprinting	542.00	2,385.00	1,843.00	0.23
	Total Other Central Services	542.00	2,385.00	1,843.00	0.23
	Total Support Services-Central	12,083.15	21,076.08	8,992.93	0.57

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
<hr/>					
	Total Supporting Services	641,572.11	1,440,518.91	798,946.80	0.45
	Athletics				
11-293-7910-873-120-0000	Transportation	-	0.00	-	0.00
	Total Athletics	-	0.00	-	0.00
	Community Services				
	Community Activities				
11-331-4910-873-000-6010	Virtual Zumba - Title 1	-	0.00	-	0.00
11-331-4910-873-010-6010	Parent Engage Comm Activities	-	2,576.00	2,576.00	0.00
11-331-5110-873-000-6010	PS-Supplies & Materials-Title 1	-	0.00	-	0.00
11-331-5110-873-400-6010	Parent Development - Title 1	-	0.00	-	0.00
	Total Community Activities	-	2,576.00	2,576.00	0.00
	Welfare Activities				
11-361-5910-873-000-0000	Family/Student Support	5,736.85	0.00	(5,736.85)	0.00
11-361-5910-873-000-6010	Homeless Student Support - Title 1	-	500.00	500.00	0.00
	Total Welfare Activities	5,736.85	500.00	(5,236.85)	11.47
	Total Community Services	5,736.85	3,076.00	(2,660.85)	1.87
	Other Financing Uses				
	Debt Service				
11-511-7150-873-000-0000	Principal - Lease Payment	336,722.90	578,569.47	241,846.57	0.58
11-511-7150-873-010-0000	Principal - Equip Payment	9,303.24	0.00	(9,303.24)	0.00
11-511-7250-873-000-0000	Interest - Lease Payment	-	26,422.40	26,422.40	0.00
	Total Debt Service	346,026.14	604,991.87	258,965.73	0.57

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
	Transfers To School Lunch Fund				
11-625-8110-873-000-0000	Transfer To Lunch Fund	-	-	-	0.00
	Total Transfers To School Lunch Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>
	Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>
11-999-0000-000-000-0000	Payroll Clearing Account	-	-	-	0.00
	Total Expenditures	<u>1,460,934.32</u>	<u>3,726,758.56</u>	<u>2,265,824.24</u>	<u>0.39</u>
	CHANGE IN FUND EQUITY	(24,443.56)	0.00	24,443.56	0.00

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Fund: Food Service Fund					
Revenues					
State Sources					
20-312-0000-873-100-0000	State School - Breakfast	-	-	-	0.00
20-312-0000-873-110-0000	State School Lunch	1,501.36	3,821.50	2,320.14	0.39
	Total State Sources	1,501.36	3,821.50	2,320.14	0.39
Federal Sources					
20-414-0000-873-000-0000	Federal Revenue - Lunch	49,981.50	109,628.00	59,646.50	0.46
20-414-0000-873-110-0000	Federal Revenue - Breakfast	24,777.48	61,666.00	36,888.52	0.40
20-414-0000-873-300-0000	Federal Revenue - CACFP Meals	-	37,536.86	37,536.86	0.00
20-414-0000-873-330-0000	Federal Revenue - SFSP Operating	-	5,851.87	5,851.87	0.00
20-414-0000-873-340-0000	Federal Revenue - CNP School Breakfast Expansion	-	10,000.00	10,000.00	0.00
20-414-0000-873-350-8510	Federal Revenue - Supply Chain Assistance	11,604.20	-	(11,604.20)	0.00
20-481-0000-873-000-0000	USDA Entitlement Commodities	-	3,947.63	3,947.63	0.00
20-481-0000-873-010-0000	Commodity Credit From Invoices	-	-	-	0.00
	Total Federal Sources	86,363.18	228,630.36	142,267.18	0.38
Incoming Transfers & Other Transactions					
20-601-0000-873-000-0000	Transfer From General Fund	-	-	-	0.00
	Total Incoming Transfers & Other Transactions	-	-	-	0.00
	Total Revenues & Other Transactions	87,864.54	232,451.86	144,587.32	0.38
Food Service Expenditures					
21-297-3190-873-000-0000	PS-Food Service Wages	13,153.86	39,461.58	26,307.72	0.33
21-297-3190-873-001-8630	CNP School Breakfast Stipend	-	-	-	0.00
21-297-3191-873-000-0000	Food Service Benefits	1,512.72	5,483.20	3,970.48	0.28
21-297-5610-873-010-0000	Food - Breakfast	25,301.10	62,309.00	37,007.90	0.41
21-297-5610-873-015-0000	Food - Lunch	54,758.32	115,717.00	60,958.68	0.47
21-297-5610-873-001-8630	FOOD-CNP SCHOOL BREAKFAST SUPPLIES	530.20	-	(530.20)	0.00
21-297-5640-873-000-8630	SUPPLIES-CNP SCHOOL BREAKFAST SUPPLIES	-	-	-	0.00
21-297-5650-873-000-0000	USDA Commodities Usage	250.00	3,947.63	3,697.63	0.06
21-297-7910-873-000-0000	Misc. Expenditures	16.95	1,000.00	983.05	0.02
21-297-7910-873-003-3060	Miscellaneous Food 31A	-	500.00	500.00	0.00
	Total Food Service Expenditures	95,523.15	228,418.41	132,895.26	0.42
	CHANGE IN FUND EQUITY	(7,658.61)	4,033.45	11,692.06	0.00

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2023

Account Nbr	Account Title	Y-T-D	2023 1st Rev Bdgt	Difference	Percent
Fund: Student/School Activity Fund					
Revenues					
Local Sources					
20-199-0000-873-000-0000	Donations	-	-	-	0.00
20-179-0000-873-001-0001	Fundraisers Revenue	861.06	5,722.88	4,861.82	0.15
20-179-0000-873-002-0001	PE Uniform Revenue	-	5,275.17	5,275.17	0.00
20-179-0000-873-003-0001	Student Activity Revenue	-	-	-	0.00
20-179-0000-873-004-0001	WVA Morning Revenue	-	3,040.93	3,040.93	0.00
20-179-0000-873-005-0001	Athletics Revenue	3,730.50	8,591.22	4,860.72	0.43
20-179-0000-873-006-0001	NHS Revenue	-	58.13	58.13	0.00
		<u>4,591.56</u>	<u>22,688.33</u>	<u>18,096.77</u>	<u>0.20</u>
		4,591.56	22,688.33	18,096.77	0.20
Student/School Activity Expenditures					
21-296-7910-873-000-0001	PURCHASED SERVICES-SCHOLASTIC BOOK FAIR	-	-	-	0.00
21-296-7910-873-001-0001	PURCHASED SERVICES-FUNDRAISERS	565.40	5,722.88	5,157.48	0.00
21-296-7910-873-002-0001	PURCHASED SERVICES-PE UNIFORM SALES	-	5,275.17	5,275.17	0.00
21-296-7910-873-003-0001	PURCHASED SERVICES-STUDENT ACTIVITIES	-	-	-	0.00
21-296-7910-873-004-0001	PURCHASED SERVICES-WVA MORNING CARE	1,113.47	3,040.93	1,927.46	0.37
21-296-7910-873-005-0001	PURCHASED SERVICES-Athletics	6,560.00	8,591.22	2,031.22	0.00
21-296-7910-873-006-0001	PURCHASED SERVICES-NHS	-	58.13	58.13	0.00
21-296-7910-873-008-0001	PURCHASED SERVICES-POSITIVE BEHAVIOR	-	-	-	0.00
21-296-7910-873-009-0001	PURCHASED SERVICES-ADMIN	-	-	-	0.00
21-296-7910-873-012-0001	PURCHASED SERVICES-FIELD TRIPS	-	-	-	0.00
21-296-7910-873-013-0001	PURCHASED SERVICES-PIC	-	-	-	0.00
21-296-7910-873-014-0001	PURCHASED SERVICES-6TH GRADE FIELD TRIPS	-	-	-	0.00
		<u>8,238.87</u>	<u>22,688.33</u>	<u>14,449.46</u>	<u>0.36</u>
	Total Student Service Expenditures	8,238.87	22,688.33	14,449.46	0.36
	CHANGE IN FUND EQUITY	(3,647.31)	-	3,647.31	0.00