

WEST VILLAGE ACADEMY
BALANCE SHEET
 March 31, 2023

| Account Title | Balance | Account Number |
|--|---------------------|--------------------------|
| Fund: General Fund | | |
| ASSETS | | |
| Current Assets | | |
| Cash, Comerica | 278,016.11 | 12-101-0000-873-000-0000 |
| Cash, Comerica #2 | (6,028.38) | 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 | - | 12-131-1000-873-000-0000 |
| Due From Other Govt Units | 304,197.91 | 12-141-0000-873-000-0000 |
| Due From Other Govern. Units-State Aid | 500,866.91 | 12-141-0000-873-010-0000 |
| Due From Other Govern. Units-31A | 37,132.58 | 12-141-0000-873-020-0000 |
| Due From Other Govern. Units-Headlee | 10,197.30 | 12-141-0000-873-030-0000 |
| Security Deposits | - | 12-191-0000-873-000-0000 |
| Prepaid Expenses | 46,508.00 | 12-192-0000-873-000-0000 |
| TOTAL Current Assets | 1,177,788.53 | |
| TOTAL ASSETS | 1,177,788.53 | |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | (414.00) | 12-402-0000-873-000-0000 |
| Accounts Payable-Other | - | 12-402-0000-873-001-0000 |
| SAAN Note Payable | 235,971.33 | 12-407-0000-873-000-0000 |
| Due To Other Funds | - | 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 | - | 12-461-0000-873-020-0000 |
| Deferred Revenue | 5,523.27 | 12-471-0000-873-000-0000 |
| TOTAL Current Liabilities | 241,080.60 | |
| TOTAL LIABILITIES | | |
| FUND EQUITY | | |
| Unassigned Fund Balance | 684,138.17 | 12-751-0000-873-000-0000 |
| Change in Fund Equity | 252,569.76 | |
| TOTAL Fund Equity | 936,707.93 | |
| TOTAL LIAB & FUND EQUITY | 1,177,788.53 | |

WEST VILLAGE ACADEMY
BALANCE SHEET
 March 31, 2023

| Account Title | Balance | Account Number |
|--|--------------------|--------------------------|
| Fund: Food Service | | |
| ASSETS | | |
| Current Assets | | |
| Due From Other Govt Units | - | 22-141-0000-873-000-0000 |
| TOTAL Current Assets | <u>-</u> | |
| TOTAL ASSETS | - | |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | - | 22-402-0000-873-000-0000 |
| Due To Other Funds | (31,407.60) | 22-411-0000-873-011-0000 |
| TOTAL Current Liabilities | <u>(31,407.60)</u> | |
| TOTAL LIABILITIES | <u>(31,407.60)</u> | |
| FUND EQUITY | | |
| Unassigned Fund Balance | 44,661.38 | 22-751-0000-873-000-0000 |
| Change in Fud Equity | (13,253.78) | |
| TOTAL Fund Equity | <u>31,407.60</u> | |
| TOTAL LIABILITIES & FUND EQUITY | - | |

WEST VILLAGE ACADEMY
BALANCE SHEET
 March 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 | - | |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | - | 22-402-0000-873-000-0001 |
| Due to Other Funds | 5,064.51 | 22-411-0001-873-000-0000 |
| TOTAL Current Liabilities | 5,064.51 | |
| TOTAL LIABILITIES | 5,064.51 | |
| FUND EQUITY | | |
| Committed Fund Balance | - | 22-732-0000-000-000-0000 |
| Fund Balance-Fundraisers | (812.00) | 22-732-0000-000-001-0001 |
| Fund Balance-PE Uniforms | 1,833.98 | 22-732-0000-000-002-0001 |
| Fund Balance-Athletics | (2,972.11) | 22-732-0000-000-005-0001 |
| Fund Balance-WVA Morning Care | 3,040.93 | 22-732-0000-000-004-0001 |
| Fund Balance-NHS | 58.13 | 22-732-0000-000-006-0001 |
| Change in Fund Equity | (6,213.44) | |
| TOTAL Fund Equity | (5,064.51) | |
| TOTAL LIAB & FUND EQUITY | - | |

WEST VILLAGE ACADEMY
BALANCE SHEET
 March 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. | (241,785.12) | 92-224-0000-873-000-0000 |
| Equipment & Furniture | 198,391.82 | 92-221-0000-873-000-0000 |
| Equip. & Furn. Accum. Depreciation | (189,552.55) | 92-242-0000-873-000-0000 |
| TOTAL Current Assets | 82,766.79 | |
| TOTAL ASSETS | 82,766.79 | |
| 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 | 189,426.58 | 92-761-0000-873-000-0000 |
| Total Fund Balance | 82,766.79 | |
| TOTAL Fund Equity | 82,766.79 | |
| TOTAL LIAB & FUND EQUITY | 82,766.79 | |

WEST VILLAGE ACADEMY
BALANCE SHEET
 March 31, 2023

| Account Title | Balance | Account Number |
|--|-------------------|--------------------------|
| Funds: Long-Term Liability Accounts | | |
| ASSETS | | |
| Long-Term Assets | | |
| Amount Provided for Long-Term Debt - Pens | 323,145.00 | 92-304-0000-873-000-0000 |
| TOTAL Long-Term Assets | <u>323,145.00</u> | |
| TOTAL ASSETS | 323,145.00 | |
| LIABILITIES | | |
| Long-Term Liabilities | | |
| Other Loans & Liabilities/Long-Term | 323,145.00 | 92-591-0000-873-000-0000 |
| TOTAL Long-Term Liabilities | <u>323,145.00</u> | |
| TOTAL LIABILITIES | 323,145.00 | |
| 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 | 323,145.00 | |

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Nine Months Ending March 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 | 11,809.57 | 3,500.00 | (8,309.57) | 3.37 |
| 10-199-0000-873-100-0000 | Miscellaneous Local Revenues - Bus Payments | - | 0.00 | - | 0.00 |
| | Total Local Sources | 11,809.57 | 3,500.00 | (8,309.57) | 3.37 |
| State Sources | | | | | |
| 10-311-0000-873-010-0000 | State Aid Foundation | 1,949,657.79 | 2,668,855.50 | 719,197.71 | 0.73 |
| 10-311-0010-873-000-0000 | SAF SHORTFALL REVENUE (11d) | - | 0.00 | - | 0.00 |
| 10-312-0000-873-020-3060 | 31A (At-Risk) | 177,737.38 | 257,801.25 | 80,063.87 | 0.69 |
| 10-312-0000-873-025-3069 | 31A (At-Risk)- P/Y | - | 5,523.29 | - | 0.00 |
| 10-312-0000-873-120-2020 | State Special Ed | 52,265.40 | 63,890.26 | 11,624.86 | 0.82 |
| 10-312-0000-873-140-0000 | MPERSs Cost Offset | 748.33 | 1,421.88 | 673.55 | 0.53 |
| 10-312-0000-873-141-0000 | MPERSs UAALRate Stab Pymt | 10,821.93 | 18,637.19 | 7,815.26 | 0.58 |
| 10-312-0000-873-143-0000 | MPERSs Normal Cost Offset | 1,480.68 | 2,715.63 | 1,234.95 | 0.55 |
| 10-312-0000-873-144-0000 | MPERSs One Time Deposit | 6,302.57 | 0.00 | (6,302.57) | #DIV/0! |
| 10-312-0000-873-180-0000 | Early Literacy Grant | 3,024.79 | 0.00 | (3,024.79) | 0.00 |
| 10-312-0000-873-182-0000 | Benchmark Assessments | 3,637.50 | 0.00 | (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 | 18,640.86 | 29,496.00 | | 0.00 |
| 10-312-0000-873-000-2440 | Sec 97 Safety/Pupil | 18,635.72 | 29,496.00 | 10,860.28 | 0.00 |
| 10-312-0000-873-000-2550 | Safety/Security Risk Assessment 97c | 2,000.00 | 0.00 | (2,000.00) | 0.00 |
| 10-312-0000-873-000-2560 | Critical Incidence Mapping 97d | 3,000.00 | 0.00 | (3,000.00) | 0.00 |
| | Total State Sources | 2,247,952.95 | 3,077,837.00 | 813,505.62 | 0.73 |
| Federal Sources | | | | | |
| 10-414-0000-873-120-8010 | Special Education-IDEA | 5,924.83 | 78,064.00 | 72,139.17 | 0.08 |
| 10-414-0000-873-122-8019 | Restricted Rec. From Fed. Gov/IDEA PY | 4,201.37 | 0.00 | (4,201.37) | 0.00 |
| 10-414-0000-873-140-6010 | Fed Title I | 58,276.52 | 162,733.00 | 104,456.48 | 0.36 |
| 10-414-0000-873-141-6019 | Fed Title 1 - Prior Year | 5,820.71 | 0.00 | (5,820.71) | #DIV/0! |
| 10-414-0000-873-210-7640 | Fed Title II A | 9,820.00 | 14,621.00 | 4,801.00 | 0.67 |
| 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 | - | 11,463.00 | 11,463.00 | 0.00 |
| 10-414-0110-873-000-6640 | Pandemic EBT Local Costs | | 628.00 | 628.00 | 0.00 |
| 10-414-0250-873-000-4350 | ESSER III Revenue | 360,260.57 | 578,601.53 | 218,340.96 | 0.62 |
| 10-414-0250-873-000-4850 | ESSER II Revenue | 3,826.78 | 4,574.88 | 748.10 | 0.00 |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|--|---------------------|---------------------|---------------------|-------------|
| | Total Federal Sources | 448,130.78 | 850,685.41 | 402,554.63 | 0.53 |
| | Other Revenues | | | | |
| 10-513-0000-873-010-0000 | Enhancement Millage Funding | 97,868.06 | 56,788.00 | (41,080.06) | 0.00 |
| | Total Other Revenues | 97,868.06 | 56,788.00 | (41,080.06) | 0.00 |
| | Total Revenues & Other Transactions | 2,805,761.36 | 3,988,810.41 | 1,166,670.62 | 0.70 |
| | Fund: General Fund | | | | |
| | Instruction Expenditures | | | | |
| | Basic Programs | | | | |
| | Elementary | | | | |
| 11-111-3110-873-000-0000 | PS-Teacher | 282,019.23 | 444,538.62 | 162,519.39 | 0.63 |
| 11-111-3110-873-020-0000 | PS-Staff 35A | - | 0.00 | - | 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 | 39,000.00 | 39,000.00 | - | 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 | 32,979.96 | 58,674.00 | 25,694.04 | 0.56 |
| 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 |
| 11-111-3111-873-015-4850 | PS-Benefits ESSER II | - | 0.00 | - | 0.00 |
| 11-111-3111-873-020-0000 | PS-Social Security 7.65% | 21,576.53 | 31,094.31 | 9,517.78 | 0.69 |
| 11-111-3111-873-020-4350 | PS-Social Security-ESSER III | 2,983.50 | 0.00 | (2,983.50) | 0.00 |
| 11-111-3111-873-020-4850 | PS-Soc Sec-ESSER II | - | 0.00 | - | 0.00 |
| 11-111-3111-873-030-0000 | PS-Unemployment Compensation | 2,708.15 | 5,557.50 | 2,849.35 | 0.49 |
| 11-111-3111-873-030-4350 | PS-Unemployment-ESSER III | (156.23) | 0.00 | 156.23 | 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 | 2,115.14 | 3,334.04 | 1,218.90 | 0.63 |
| 11-111-3111-873-040-4350 | PS-Work Comp-ESSER III | 292.50 | 0.00 | (292.50) | 0.00 |
| 11-111-3111-873-040-4850 | PS-Workmans Comp-ESSER II | - | 0.00 | - | 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 F | 7,320.00 | 12,000.00 | 4,680.00 | 0.61 |
| 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 |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|---|-------------------|-------------------|-------------------|-------------|
| 11-111-4910-873-010-6010 | PS - Virtual Sessions(Sylvan Learning Ctr) - Title 1A | 1,297.00 | 1,246.00 | (51.00) | 1.04 |
| 11-111-5110-873-000-0000 | Teaching Supplies | - | 602.34 | 602.34 | 0.00 |
| 11-111-5110-873-000-4350 | PS-Chromebooks-ESSER III | - | 0.00 | - | 0.00 |
| 11-111-5110-873-000-4850 | PS-Supplies-ESSER II | 1,513.01 | 2,000.00 | 486.99 | 0.76 |
| 11-111-5110-873-000-6010 | Supplies & Materials-Title 1 | 1,536.28 | 22,149.00 | 20,612.72 | 0.07 |
| 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 | 4,789.07 | 0.00 | (4,789.07) | 0.00 |
| 11-111-5210-873-000-0000 | Textbooks/Materials | - | 0.00 | - | 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 | 1,383.70 | 0.00 | (1,383.70) | 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 | - | 4,248.37 | 4,248.37 | 0.00 |
| 11-111-7910-873-000-2490 | 31aa Mental Health | - | 29,496.00 | 29,496.00 | 0.00 |
| 11-111-7910-873-000-2440 | Sec 97 Safety/Pupil | - | 29,496.00 | 29,496.00 | 0.00 |
| 11-111-7910-873-000-6640 | Pandemic EBT Local Costs | - | 628.00 | 628.00 | 0.00 |
| | Total Elementary | 401,357.84 | 684,064.18 | 282,706.34 | 0.59 |
| | Middle/Junior High | | | | |
| 11-112-3110-873-000-0000 | PS - Teachers | 156,078.12 | 243,346.16 | 87,268.04 | 0.64 |
| 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 | 36,000.00 | 36,000.00 | - | 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 | 3,874.01 | 7,700.42 | 3,826.41 | 0.50 |
| 11-112-3111-873-020-0000 | PS - Social Security 7.65% | 11,939.94 | 18,616.01 | 6,676.07 | 0.64 |
| 11-112-3111-873-020-4350 | PS-Social Security-ESSER III | 2,754.00 | 0.00 | (2,754.00) | 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 | 1,408.04 | 2,778.75 | 1,370.71 | 0.51 |
| 11-112-3111-873-030-4350 | PS-Unemployment-ESSER III | - | 0.00 | - | 0.00 |
| 11-112-3111-873-040-0000 | PS-Workmans Compensation | 1,170.72 | 1,797.66 | 626.94 | 0.65 |
| 11-112-3111-873-040-4350 | PS-Work Comp-ESSER III | 262.50 | 0.00 | (262.50) | 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 Fu | 27,040.00 | 32,277.44 | 5,237.44 | 0.84 |
| 11-112-3112-873-000-4350 | PS - Substitutes - ESSER II | - | 0.00 | - | 0.00 |
| 11-112-3190-873-110-7530 | Afterschool Program - Title IV | - | 0.00 | - | 0.00 |
| 11-112-4910-873-001-6010 | PS-Field Trips & Others | - | 0.00 | - | 0.00 |
| 11-112-4910-873-010-6010 | Virtual Sessions(Sylvan Learning Ctr)-Title 1 | - | 1,248.00 | 1,248.00 | 0.00 |
| 11-112-4910-873-020-6010 | Virtual Sessions)-Title 1 | 1,297.00 | 0.00 | (1,297.00) | #DIV/0! |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|---|-------------------|---------------------|-------------------|-------------|
| 11-112-4910-873-010-7530 | PS-Ballroom Dance Classes-Title IV | - | 0.00 | - | 0.00 |
| 11-112-5110-873-000-0000 | Teaching Supplies | 735.72 | 541.19 | (194.53) | 0.00 |
| 11-112-5110-873-000-4850 | PS-Supplies-ESSER II | - | 0.00 | - | 0.00 |
| 11-112-5110-873-000-6010 | Supplies & Materials - Title 1 | - | 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 | - | 0.00 | - | 0.00 |
| 11-112-5110-873-010-7530 | Teaching Supplies - Title IV | - | 11,463.00 | 11,463.00 | 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 | - | 0.00 | - | 0.00 |
| 11-112-5210-873-000-4850 | Textbooks/Materials-ESSER II | 1,164.68 | 2,000.00 | 835.32 | 0.00 |
| 11-112-5210-873-010-6010 | Textbooks/Materials - Title 1 | - | 0.00 | - | 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 | - | 4,248.38 | 4,248.38 | 0.00 |
| | Total Middle Middle/Junior High | 243,724.73 | 362,017.00 | 118,292.27 | 0.67 |
| | 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 Security - 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 | 645,082.57 | 1,046,081.19 | 400,998.62 | 0.62 |
| | 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 |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|---|-------------------|-------------------|------------------|-------------|
| 11-122-3110-873-212-8010 | PURCHASED SERVICES IDEA | 8,000.00 | 11,872.00 | 3,872.00 | 0.67 |
| 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 | 53,846.32 | 52,234.50 | (1,611.82) | 1.03 |
| 11-122-3110-873-410-2020 | PS- Special Ed Teacher - State Spec Ed | 11,538.40 | 50,000.00 | 38,461.60 | 0.23 |
| 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 | 10,822.50 | 11,000.00 | 177.50 | 0.00 |
| 11-122-3111-873-010-0000 | PS-Group Health | 16,656.44 | 12,856.44 | (3,800.00) | 1.30 |
| 11-122-3111-873-011-2020 | PS-Group Health - State Special Ed | 1,638.05 | 13,890.26 | 12,252.21 | 0.12 |
| 11-122-3111-873-020-0000 | PS-Social Secuity 7.65% | 5,001.74 | 7,650.00 | 2,648.26 | 0.65 |
| 11-122-3111-873-030-0000 | PS-Unemployment Compensation | 519.96 | 1,111.50 | 591.54 | 0.47 |
| 11-122-3111-873-040-0000 | PS-Workmans Compensation | 490.28 | 749.84 | 259.56 | 0.65 |
| 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 | 108,513.69 | 161,364.54 | 52,850.85 | 0.67 |
| | Compensatory Education | | | | |
| 11-125-3110-873-000-3060 | PS-Extended Day Tutorials | - | 0.00 | - | 0.00 |
| 11-125-3110-873-001-3069 | EXTENDED DAY TUTORIALS(Afterschool)- 31A P/Y | - | 5,523.29 | 5,523.29 | 0.00 |
| 11-125-3110-873-003-3060 | Daytime Sylvan Programming | 29,140.00 | 60,000.00 | 30,860.00 | 0.49 |
| 11-125-3110-873-020-3060 | PS - Task Force Members- 31A | 41,846.18 | 64,000.00 | 22,153.82 | 0.00 |
| 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 | 16,870.46 | 28,000.00 | 11,129.54 | 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 | 60,980.79 | 121,700.00 | 60,719.21 | 0.50 |
| 11-125-3110-873-850-6010 | PS-Intervention Teacher - Title 1 | 13,846.14 | 0.00 | (13,846.14) | 0.00 |
| 11-125-3110-873-900-6010 | PS-Parapro-Title 1 | 19,557.72 | 95,054.42 | 75,496.70 | 0.00 |
| 11-125-3110-873-930-3060 | PS-Parapro-31A | 29,057.70 | 45,000.00 | 15,942.30 | 0.00 |
| 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 | 11,795.00 | 6,395.00 | 0.46 |
| 11-125-3110-873-992-6010 | PS-Accelerated Reader 360-Title 1 | 5,407.50 | 5,295.00 | (112.50) | 1.02 |
| 11-125-3110-873-993-6010 | PS-Michigan Virtual - Title 1 | 5,280.00 | 8,775.00 | 3,495.00 | 0.60 |
| 11-125-3110-873-995-6010 | PS-Web based Program (Study Island) | 5,500.00 | 5,804.00 | 304.00 | 0.95 |
| 11-125-3111-873-010-0000 | PS - Group Health | - | 0.00 | - | 0.00 |
| 11-125-3111-873-010-3060 | PS - Group Health -31A | 14,223.08 | 17,255.28 | 3,032.20 | 0.82 |
| 11-125-3111-873-010-4350 | PS-Group Health-ESSER III | 5,630.75 | 10,254.00 | 4,623.25 | 0.00 |
| 11-125-3111-873-010-6010 | PS - Group Health - Title 1 | 3,554.99 | 3,469.42 | (85.57) | 1.02 |
| 11-125-3111-873-020-0000 | PS - Social Security - 7.65% | 1,338.04 | 2,142.00 | 803.96 | 0.00 |
| 11-125-3111-873-020-3060 | PS - Social Security - 7.65% - 31A | 5,424.36 | 8,338.50 | 2,914.14 | 0.65 |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|---|---------------------|---------------------|-------------------|-------------|
| 11-125-3111-873-020-4350 | PS-Soc Sec-ESSER III | 4,665.04 | 9,310.05 | 4,645.01 | 0.00 |
| 11-125-3111-873-020-6010 | PS - Social Security - 7.65% - | 2,507.97 | 2,530.38 | 22.41 | 0.00 |
| 11-125-3111-873-030-0000 | PS - Unemployment Ins | 162.69 | 555.75 | 393.06 | 0.00 |
| 11-125-3111-873-030-3060 | PS - Unemployment Ins - 31A | 1,150.14 | 1,667.25 | 517.11 | 0.00 |
| 11-125-3111-873-030-4350 | PS-Unemplmnt-ESSER III | (45.77) | 1,111.50 | 1,157.27 | 0.00 |
| 11-125-3111-873-030-6010 | PS - Unemployment Ins - Title | 424.82 | 555.75 | 130.93 | 0.00 |
| 11-125-3111-873-040-0000 | PS - Workmans Comp | 131.25 | 210.08 | 78.83 | 0.00 |
| 11-125-3111-873-040-3060 | PS - Workmans Comp - 31A | 531.76 | 780.00 | 248.24 | 0.68 |
| 11-125-3111-873-040-4350 | PS-Workmans Comp-ESSER III | 457.41 | 912.86 | 455.45 | 0.00 |
| 11-125-3111-873-040-6010 | PS - Workmans Comp - Title 1 | 245.84 | 248.03 | 2.19 | 0.00 |
| 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-Supplies/Materials - ESSER II | - | 0.00 | - | 0.00 |
| 11-125-5110-873-000-7999 | PS-Computers-Covid Relief PY | - | 0.00 | - | 0.00 |
| 11-125-5110-873-300-3060 | Intervention Supplies-31A | 507.00 | 3,354.00 | 2,847.00 | 0.15 |
| 11-125-7910-873-500-3060 | PS-Afterschool Programs-31A | - | 15,698.41 | 15,698.41 | 0.00 |
| | Total Compensatory Education | 273,795.86 | 531,039.97 | 257,244.11 | 0.52 |
| | Career & Techincal Education | | | | |
| | Total Added Needs | 382,309.55 | 692,404.51 | 310,094.96 | 0.55 |
| | Total Instruction | 1,027,392.12 | 1,738,485.69 | 711,093.57 | 0.59 |
| | Supporting Services | | | | |
| | Support Services-Pupil | | | | |
| | Guidance Services | | | | |
| 11-212-3131-873-000-0000 | PS - Dean of Students | 49,692.22 | 67,479.55 | 17,787.33 | 0.74 |
| 11-212-3132-873-010-0000 | PS - Group Health | 4,148.64 | 6,593.89 | 2,445.25 | 0.63 |
| 11-212-3132-873-020-0000 | PS - Social Security - 7.65% | 3,801.33 | 5,202.00 | 1,400.67 | 0.73 |
| 11-212-3132-873-030-0000 | PS - Unemployment Compensation | 211.19 | 555.75 | 344.56 | 0.38 |
| 11-212-3132-873-040-0000 | PS-Workmans Compensation | 372.78 | 510.12 | 137.34 | 0.73 |
| | Total Guidance Services | 58,226.16 | 80,341.31 | 22,115.15 | 0.72 |
| | Health Services | | | | |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|---|-------------------|-------------------|------------------|-------------|
| 11-213-3130-873-000-4350 | PS-School Nurse Svcs-ESSER III | - | 0.00 | - | 0.00 |
| | Total Health Services | - | 0.00 | - | 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 | 4,080.00 | 10,000.00 | 5,920.00 | 0.41 |
| | Total Psychological Services | 4,080.00 | 10,000.00 | 5,920.00 | 0.41 |
| | Speech Pathology & Audiovisual | | | | |
| 11-215-3130-873-001-8010 | PS-Speech Services - IDEA | 13,170.41 | 24,000.00 | 10,829.59 | 0.55 |
| 11-215-3130-873-005-0000 | PS-Speech Services | 14,869.59 | 26,000.00 | 11,130.41 | 0.57 |
| 11-215-3130-873-010-0000 | Group Health | - | 177.69 | 177.69 | 0.00 |
| 11-215-3130-873-010-8010 | GROUP HEALTH | - | 0 | - | 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 | - | 0.00 |
| 11-215-3130-873-040-8010 | WORKMANS COMP | - | 0 | - | 0.00 |
| | Total Speech Pathology & Audiovisual | 28,040.00 | 50,177.69 | 22,137.69 | 0.56 |
| | Social Work Services | | | | |
| 11-216-3130-873-100-3060 | PS-Social Work Wages-31A | 21,485.45 | 33,060.00 | 11,574.55 | 0.65 |
| 11-216-3130-873-200-8010 | PS-Social Work Wages-IDEA | 19,053.09 | 28,940.00 | 9,886.91 | 0.66 |
| 11-216-3131-873-010-0000 | PS-Group Health | 1,218.60 | 4,853.62 | 3,635.02 | 0.25 |
| 11-216-3131-873-012-3060 | PS-Group Health-31A | 3,127.98 | 3,459.91 | 331.93 | 0.90 |
| 11-216-3131-873-011-8010 | PS - Group Health - IDEA | 1,555.35 | 1,038.09 | (517.26) | 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 | 1,643.73 | 2,529.09 | 885.36 | 0.65 |
| 11-216-3131-873-021-8010 | PS-Social Security IDEA | 1,457.58 | 2,213.91 | 756.33 | 0.00 |
| 11-216-3131-873-030-0000 | PS-Unemployment Compensation | 193.50 | 261.20 | 67.70 | 0.74 |
| 11-216-3131-873-032-3060 | PS-Unemployment Compensation - 31A | 129.35 | 294.55 | 165.20 | 0.44 |
| 11-216-3131-873-031-8010 | PS- Unemployment IDEA | (78.79) | 0.00 | 78.79 | 0.00 |
| 11-216-3131-873-040-0000 | PS-Workmans Compensation | 5.60 | 145.66 | 140.06 | 0.04 |
| 11-216-3131-873-042-3060 | PS-Workmans Compensation - 31A | 107.44 | 164.26 | 56.82 | 0.65 |
| 11-216-3131-873-041-8010 | PS-Workmans Compensation IDEA | 89.60 | 0.00 | (89.60) | 0.00 |
| | Total Social Work Services | 49,988.48 | 76,960.29 | 26,971.81 | 0.65 |
| | Total Support Services-Pupil | 140,334.64 | 217,479.29 | 77,144.65 | 0.65 |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|---|---|------------------|-------------------|-----------------|-------------|
| Support Services Instructional Staff | | | | | |
| Improvement of Instruction | | | | | |
| 11-221-3120-873-000-7640 | PS-Professional Development-Title 2A | 14,320.00 | 13,000.00 | (1,320.00) | 0.00 |
| 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 |
| 11-221-3190-873-000-0000 | 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 | - | 1,621.00 | 1,621.00 | 0.00 |
| | Total Improvement of Instruction | 14,320.00 | 14,621.00 | 301.00 | 0.98 |
| 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 | 1,800.00 | 300.00 | 0.83 |
| 11-227-5110-873-110-0000 | Student Assessments - CMU Reimbursement | 1,875.00 | 2,654.00 | 779.00 | 0.71 |
| | Total Academic Student Assessment | 3,375.00 | 4,454.00 | 1,079.00 | 0.76 |
| | Total Support Services-Instructional Staff | 17,695.00 | 19,075.00 | 1,380.00 | 0.93 |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--|--|-------------------|-------------------|------------------|-------------|
| Support Services-General Administration | | | | | |
| Board of Education | | | | | |
| 11-231-3170-873-000-0000 | PS-Legal Services | 14,041.69 | 4,000.00 | (10,041.69) | 3.51 |
| 11-231-3180-873-000-0000 | PS-Audit Services | 41,698.00 | 36,698.00 | (5,000.00) | 1.14 |
| 11-231-3192-873-000-0000 | PS-Board Support Services | 30,391.47 | 40,522.00 | 10,130.53 | 0.75 |
| 11-231-3220-873-000-0000 | PS-Workshops & Conferences | - | 5,000.00 | 5,000.00 | 0.00 |
| 11-231-3510-873-000-0000 | PS-Legal Notices | 110.00 | 200.00 | 90.00 | 0.55 |
| 11-231-7910-873-000-0000 | Miscellaneous Expenses | 160.59 | 250.00 | 89.41 | 0.64 |
| 11-231-7910-873-010-0000 | PS-Mileage | 276.48 | 750.00 | 473.52 | 0.00 |
| 11-231-7910-873-100-0000 | Staff Incentives | - | 0.00 | - | 0.00 |
| | Total Board of Education | 86,678.23 | 87,420.00 | 741.77 | 0.99 |
| Executive Administration | | | | | |
| 11-232-3150-873-000-0000 | CMU Oversight Fee | 43,021.33 | 88,482.94 | 45,461.61 | 0.49 |
| 11-232-3150-873-020-0000 | Management Services - Midwest | 42,028.24 | 75,000.00 | 32,971.76 | 0.56 |
| | Total Executive Administration | 85,049.57 | 163,482.94 | 78,433.37 | 0.52 |
| | Total Support Services-General Administration | 171,727.80 | 250,902.94 | 79,175.14 | 0.68 |
| Support Services-School Administration | | | | | |
| Office of the Principal | | | | | |
| 11-241-1150-873-000-0000 | Superintendant Salary | - | 0.00 | - | 0.00 |
| 11-241-1150-873-000-4350 | SUPERINTENDANT SALARY | 76,717.46 | 114,500.00 | 37,782.54 | 0.67 |
| 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 | 8,209.53 | 12,584.88 | 4,375.35 | 0.65 |
| 11-241-2820-873-000-0000 | Contribution to Retirement | 39,752.16 | 53,001.32 | 13,249.16 | 0.75 |
| 11-241-2830-873-000-0000 | Social Security | - | 0.00 | - | 0.00 |
| 11-241-2830-873-000-4350 | SOCIAL SECURITY - 7.65% | 5,868.86 | 7,994.25 | 2,125.39 | 0.73 |
| 11-241-2850-873-000-0000 | Unemployment Compensation | - | 0.00 | - | 0.00 |
| 11-241-2850-873-000-4350 | UNEMPLOYMENT INS | 627.80 | 555.75 | (72.05) | 1.13 |
| 11-241-3110-873-000-0000 | PS - Principal | 101,007.88 | 141,900.00 | 40,892.12 | 0.71 |
| 11-241-3110-873-000-4850 | PS - Principal-ESSER II | - | 0.00 | - | 0.00 |
| 11-241-3190-873-000-0000 | PS - Secretary-Admin | 32,884.63 | 45,000.00 | 12,115.37 | 0.73 |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|---|-------------------|-------------------|-------------------|-------------|
| 11-241-3190-873-200-0000 | PS - Business Manager | 41,835.72 | 57,250.00 | 15,414.28 | 0.73 |
| 11-241-3190-873-300-0000 | PS-Workshops & Conferences | - | 0.00 | - | 0.00 |
| 11-241-3190-873-010-0000 | WORKSHOPS & CONFERENCES - Enhancement Mil | 450.00 | 2,000.00 | 1,550.00 | 0.23 |
| 11-241-3194-873-010-0000 | PS - Group Health | 13,170.62 | 18,860.88 | 5,690.26 | 0.70 |
| 11-241-3194-873-020-0000 | PS - Social Security 7.65% | 13,443.45 | 18,677.48 | 5,234.03 | 0.72 |
| 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 | 1,224.65 | 2,223.00 | 998.35 | 0.55 |
| 11-241-3194-873-030-4850 | PS - Unemployment Compensation-ESSER II | - | 0.00 | - | 0.00 |
| 11-241-3194-873-040-0000 | PS - Workmans Compensation | 993.61 | 1,348.10 | 354.49 | 0.74 |
| 11-241-3194-873-040-4850 | PS - Workmans Compensation-ESSER II | - | 0.00 | - | 0.00 |
| 11-241-3430-873-000-0000 | PS-Mail & Postage | 402.74 | 1,000.00 | 597.26 | 0.40 |
| 11-241-3510-873-000-0000 | PS-Advertising | 10,280.16 | 9,713.68 | (566.48) | 1.06 |
| 11-241-4120-873-000-0000 | Technology Repair & Support | - | 0.00 | - | 0.00 |
| 11-241-4120-873-010-4350 | TECHNOLOGY REPAIR & SUPPORT - ESSER III | 78,300.00 | 104,400.00 | 26,100.00 | 0.75 |
| 11-241-4120-873-020-0000 | Technology Repair & Support-Overages | - | 0.00 | - | 0.00 |
| 11-241-5910-873-000-0000 | Office Supplies | 2,984.16 | 0.00 | (2,984.16) | 0.00 |
| 11-241-5910-873-001-4350 | OFFICE SUPPLIES - ESSER III | 1,524.72 | 8,478.24 | 6,953.52 | 0.18 |
| 11-241-7410-873-000-0000 | Dues, Fees & Memberships | 609.00 | 402.00 | (207.00) | 1.51 |
| 11-241-7910-873-000-0000 | Staff/Student Activities & Eve | - | 2,893.80 | 2,893.80 | 0.00 |
| 11-241-7910-873-200-0000 | Staff Incentives | 1,262.49 | 5,193.94 | 3,931.45 | 0.24 |
| 11-241-7910-873-210-0000 | STAFF INCENTIVES - Enhancement Millage Funding | - | 10,510.56 | 10,510.56 | 0.00 |
| | Total Office of the Principal | 431,549.64 | 618,487.88 | 186,938.24 | 0.70 |
| | Total Support Services-School Administration | 431,549.64 | 618,487.88 | 186,938.24 | 0.70 |
| | Support Services-Business | | | | |
| | Fiscal Services | | | | |
| 11-252-3150-873-000-0000 | PS-Accounting Services | 50,653.53 | 67,538.00 | 16,884.47 | 0.75 |
| | Total Fiscal Services | 50,653.53 | 67,538.00 | 16,884.47 | 0.75 |
| | Other Business Services | | | | |
| 11-259-7210-873-000-0000 | Interest - SAAN | 7,123.70 | 12,633.45 | 5,509.75 | 0.56 |
| 11-259-7410-873-000-0000 | Bank Fees | 166.78 | 275.00 | 108.22 | 0.61 |
| | Total Other Business Services | 7,290.48 | 12,908.45 | 5,617.97 | 0.56 |
| | Total Support Services-Business | 57,944.01 | 80,446.45 | 22,502.44 | 0.72 |
| | Operation & Maintenance | | | | |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|------------------------------------|--|-------------------|-------------------|-------------------|-------------|
| Operating Building Services | | | | | |
| 11-261-3190-873-000-0000 | PS - Janitorial Wages | 33,614.65 | 46,000.00 | 12,385.35 | 0.73 |
| 11-261-3192-873-000-0000 | PS-Other Outside Services | 2,590.97 | 6,000.00 | 3,409.03 | 0.43 |
| 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 | 46,942.76 | 79,800.00 | 32,857.24 | 0.00 |
| 11-261-3194-873-020-0000 | PS-Purchased Services - Social Security 7.65% | 2,571.46 | 3,519.00 | 947.54 | 0.73 |
| 11-261-3194-873-030-0000 | PS-Purchased Services - Unemployment Ins | 279.81 | 555.75 | 275.94 | 0.50 |
| 11-261-3194-873-050-0000 | PS - Workman's Compensation | 2,618.58 | 3,583.32 | 964.74 | 0.73 |
| 11-261-3410-873-000-0000 | PS-Telephone | 6,602.03 | 10,345.99 | 3,743.96 | 0.64 |
| 11-261-3410-873-100-0000 | PS-Telephone - Cell Phones | 3,389.97 | 6,500.00 | 3,110.03 | 0.52 |
| 11-261-3490-873-000-0000 | PS-Internet Expense | 1,283.23 | 1,455.00 | 171.77 | 0.00 |
| 11-261-3830-873-000-0000 | PS-Water & Sewer | 4,149.91 | 8,611.16 | 4,461.25 | 0.48 |
| 11-261-3840-873-000-0000 | PS-Waste & Trash Disposal | 9,201.19 | 9,639.20 | 438.01 | 0.95 |
| 11-261-3910-873-000-0000 | PS-Liability Insurance | 29,127.27 | 38,747.00 | 9,619.73 | 0.75 |
| 11-261-4110-873-000-0000 | PS-Land & Building Repair & Maintenance | 3,924.69 | 11,966.62 | 8,041.93 | 0.33 |
| 11-261-4110-873-010-0000 | PS-Land & Building Repair & Maintenance-Snow Rem | 4,500.00 | 9,000.00 | 4,500.00 | 0.50 |
| 11-261-4120-873-000-0000 | PS-Equipment Repairs & Maintenance | 642.50 | 5,000.00 | 4,357.50 | 0.13 |
| 11-261-4120-873-010-0000 | PS-Equipment Repairs & Maintenance-HVAC | 5,511.51 | 20,857.26 | 15,345.75 | 0.26 |
| 11-261-4190-873-000-0000 | PS-Snow Removal & Landscape | 7,146.00 | 2,885.10 | (4,260.90) | 2.48 |
| 11-261-4210-873-000-0000 | PS-Lease of Buildings | - | 0.00 | - | 0.00 |
| 11-261-4220-873-000-0000 | PS-Equipment Lease | 4,177.60 | 4,177.60 | (0.00) | 1.00 |
| 11-261-4290-873-000-0000 | PS-Other Rental (Mat) | 1,999.17 | 3,187.00 | 1,187.83 | 0.63 |
| 11-261-5510-873-000-0000 | Natural Gas | 9,247.64 | 14,947.26 | 5,699.62 | 0.62 |
| 11-261-5520-873-000-0000 | Electricity | 25,374.85 | 30,872.44 | 5,497.59 | 0.82 |
| 11-261-5990-873-000-0000 | Property Tax on Building (Per Lease) | 40,014.67 | 42,211.33 | 2,196.66 | 0.95 |
| 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 | 3,073.21 | 4,436.67 | 1,363.46 | 0.00 |
| 11-261-5990-873-315-4350 | PS-Supplies/Material-ESSER III | 2,011.23 | 0.00 | (2,011.23) | 0.00 |
| 11-261-5990-873-320-4850 | PS-Supplies/Material-ESSER II | - | 574.88 | 574.88 | 0.00 |
| 11-261-7910-873-120-0000 | Outside Cleaning Services | - | 0.00 | - | 0.00 |
| 11-261-7910-873-300-0000 | ERATE | 1,998.00 | 3,996.00 | 1,998.00 | 0.50 |
| 11-261-7910-873-310-0000 | Web Leasing | - | 1,136.55 | 1,136.55 | 0.00 |
| | Total Operating Building Services | 251,992.90 | 371,813.31 | 119,820.41 | 0.68 |

Security Services

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|--|------------------|-------------------|-------------------|----------------|
| 11-266-3193-873-000-2440 | School Resource Officer-Sec 97 | 1,242.00 | 0.00 | (1,242.00) | 0.00 |
| | Total Security Services | 1,242.00 | 0.00 | (1,242.00) | #DIV/0! |
| | Total Security Services | 1,242.00 | 0.00 | (1,242.00) | #DIV/0! |
| | Pupil Transportation Services | | | | |
| 11-271-3193-873-000-0000 | PS-Other Outside Services-Buses | 32,047.12 | 64,814.40 | 32,767.28 | 0.49 |
| 11-271-3310-873-100-0000 | PS-Field Trips-Incentive | - | 1,731.45 | 1,731.45 | 0.00 |
| | Total Pupil Transportation Services | 32,047.12 | 66,545.85 | 34,498.73 | 0.48 |
| | Total Pupil Transportation Svcs | 32,047.12 | 66,545.85 | 34,498.73 | 0.48 |
| | 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-T | - | 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 | 24,000.00 | 32,000.00 | 8,000.00 | 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 | 1,836.00 | 0.00 | (1,836.00) | 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 | 439.20 | 0.00 | (439.20) | 0.00 |
| 11-283-3191-873-040-4850 | PS-Workers Comp-ESSER II | - | 0.00 | - | 0.00 |
| | Total Staff/Personnel Services | 32,095.91 | 32,000.00 | (95.91) | 1.00 |
| | Support Services-Technology | | | | |
| 11-284-4120-873-010-4850 | Technolog Repai/Sppt-ESSER II | - | 0.00 | - | 0.00 |
| 11-284-7910-873-000-0000 | Systems Website & MIS Support | 12,870.37 | 3,898.00 | (8,972.37) | 3.30 |
| | Total Technology Services | 12,870.37 | 3,898.00 | (8,972.37) | 3.30 |
| | Other Central Services | | | | |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|---------------------------------------|---------------------|---------------------|-------------------|-------------|
| 11-289-7910-873-000-0000 | Misc Exp - Fingerprinting | - | 2,385.00 | 2,385.00 | 0.00 |
| | Total Other Central Services | - | 2,385.00 | 2,385.00 | 0.00 |
| | Total Support Services-Central | 44,966.28 | 38,283.00 | (6,683.28) | 1.17 |
| | Total Supporting Services | 1,149,499.39 | 1,663,033.72 | 513,534.33 | 0.69 |
| | 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 | - | 2,263.00 | 2,263.00 | 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 | - | 2,263.00 | 2,263.00 | 0.00 |
| | Welfare Activities | | | | |
| 11-361-5910-873-000-6010 | Homeless Student Support - Title 1 | - | 500.00 | 500.00 | 0.00 |
| | Total Welfare Activities | - | 500.00 | 500.00 | 0.00 |
| | Total Community Services | - | 2,763.00 | 2,763.00 | 0.00 |
| | Other Financing Uses | | | | |
| | Debt Service | | | | |
| 11-511-7150-873-000-0000 | Principal - Lease Payment | 436,344.42 | 500,716.00 | 64,371.58 | 0.87 |
| 11-511-7250-873-000-0000 | Interest - Lease Payment | - | 83,812.00 | 83,812.00 | 0.00 |

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

| Account Nbr | Account Title | Y-T-D | 2023 1st Rev Bdgt | Difference | Percent |
|--------------------------|---|---------------------|---------------------|---------------------|-------------|
| | Total Debt Service | 436,344.42 | 584,528.00 | 148,183.58 | 0.75 |
| | Transfers To School Lunch Fund | | | | |
| 11-625-8110-873-000-0000 | Transfer To Lunch Fund | - | 0.00 | - | 0.00 |
| | Total Transfers To School Lunch Fund | - | 0.00 | - | 0.00 |
| | Total Other Financing Uses | - | 0.00 | - | 0.00 |
| 11-999-0000-000-000-0000 | Payroll Clearing Account | (60,044.33) | 0.00 | 60,044.33 | 0.00 |
| | Total Expenditures | 2,553,191.60 | 3,988,810.41 | 1,435,618.81 | 0.64 |
| | CHANGE IN FUND EQUITY | 252,569.76 | (0.00) | (268,948.19) | 0.00 |

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Nine Months Ending March 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 | - | 0.00 |
| 20-312-0000-873-110-0000 | State School Lunch | 1,795.54 | 4,293.95 | 2,498.41 | 0.42 |
| | Total State Sources | 1,795.54 | 4,293.95 | 2,498.41 | 0.42 |
| Federal Sources | | | | | |
| 20-414-0000-873-000-0000 | Federal Revenue - Lunch | 73,675.33 | 45,161.88 | (28,513.45) | 1.63 |
| 20-414-0000-873-110-0000 | Federal Revenue - Breakfast | 41,988.42 | 52,739.82 | 10,751.40 | 0.80 |
| 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 |
| 20-481-0000-873-000-0000 | USDA Entitlement Commodities | - | 3,947.63 | 3,947.63 | 0.00 |
| 20-481-0000-873-010-0000 | Commodity Credit From Invoices | 7,174.42 | 0.00 | (7,174.42) | #DIV/0! |
| | Total Federal Sources | 122,838.17 | 145,238.06 | 22,399.89 | 0.85 |
| Incoming Transfers & Other Transactions | | | | | |
| 20-601-0000-873-000-0000 | Transfer From General Fund | - | 0.00 | - | 0.00 |
| | Total Incoming Transfers & Other Transactions | - | 0.00 | - | 0.00 |
| | Total Revenues & Other Transactions | 124,633.71 | 149,532.01 | 24,898.30 | 0.83 |
| Food Service Expenditures | | | | | |
| 21-297-3190-873-000-0000 | PS-Food Service Wages | 24,846.18 | 38,000.00 | 13,153.82 | 0.65 |
| 21-297-3191-873-000-0000 | Food Service Benefits | 3,155.19 | 4,925.77 | 1,770.58 | 0.64 |
| 21-297-5610-873-010-0000 | Food - Breakfast | 37,830.80 | 49,466.16 | 11,635.36 | 0.76 |
| 21-297-5610-873-015-0000 | Food - Lunch | 72,055.32 | 96,354.45 | 24,299.13 | 0.75 |
| 21-297-5650-873-000-0000 | USDA Commodities Usage | - | 3,947.63 | 3,947.63 | 0.00 |
| 21-297-7910-873-000-0000 | Misc. Expenditures | - | 1,000.00 | 1,000.00 | 0.00 |
| 21-297-7910-873-003-3060 | Misc. Food - 31A | - | 500.00 | 500.00 | 0.00 |
| | Total Food Service Expenditures | 137,887.49 | 194,194.01 | 56,306.52 | 0.71 |
| | CHANGE IN FUND EQUITY | (13,253.78) | (44,662.00) | (31,408.22) | |

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Nine Months Ending March 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 | 2,416.32 | - | (2,416.32) | 0.00 |
| 20-179-0000-873-002-0001 | PE Uniform Revenue | 930.00 | 1,833.98 | 903.98 | 0.00 |
| 20-179-0000-873-003-0001 | Student Activity Revenue | - | - | - | 0.00 |
| 20-179-0000-873-004-0001 | WVA Morning Revenue | 475.00 | 3,040.93 | 2,565.93 | 0.00 |
| 20-179-0000-873-005-0001 | Athletics Revenue | 2,950.00 | - | (2,950.00) | 0.00 |
| 20-179-0000-873-006-0001 | NHS Revenue | - | 58.13 | 58.13 | 0.00 |
| | | <u>6,771.32</u> | <u>4,933.04</u> | <u>(1,838.28)</u> | <u>-</u> |
| | | 6,771.32 | 4,933.04 | (1,838.28) | 1.37 |
| Student/School Activity Expenditures | | | | | |
| 21-296-7910-873-000-0001 | PURCHASED SERVICES-SCHOLASTIC BOOK FAI | - | - | - | 0.00 |
| 21-296-7910-873-001-0001 | PURCHASED SERVICES-FUNDRAISERS | 1,718.37 | - | (1,718.37) | 0.00 |
| 21-296-7910-873-002-0001 | PURCHASED SERVICES-PE UNIFORM SALES | 5,275.17 | 1,833.98 | (3,441.19) | 2.88 |
| 21-296-7910-873-003-0001 | PURCHASED SERVICES-STUDENT ACTIVITIES | - | - | - | 0.00 |
| 21-296-7910-873-004-0001 | PURCHASED SERVICES-WVA MORNING CARE | - | 3,040.93 | 3,040.93 | 0.00 |
| 21-296-7910-873-005-0001 | PURCHASED SERVICES-Athletics | 5,991.22 | - | (5,991.22) | 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 TRIP: | - | - | - | 0.00 |
| | | <u>12,984.76</u> | <u>4933.04</u> | <u>(8,051.72)</u> | <u>2.63</u> |
| | Total Student Service Expenditures | 12,984.76 | 4,933.04 | (8,051.72) | 2.63 |
| | CHANGE IN FUND EQUITY | (6,213.44) | 0.00 | 6,213.44 | |