

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2020

Account Title	Balance	Account Number
Fund: General Fund		
ASSETS		
Current Assets		
Cash, Comerica	373,534.35	11-101-0000-000-0000-08733-0000
Petty Cash	2,000.00	11-102-0000-000-0000-08733-0000
Accounts Receivable	0	11-121-0000-000-0000-08733-0000
Due From Athletic Fund	0	11-131-0000-021-0000-08733-0000
Due From Lunch Fund	0	11-131-0000-025-0000-08733-0000
Due From Other Funds	24.12	11-131-0000-061-0000-08733-0000
Due From Other Govt Units	192,245.75	11-141-0000-000-0000-08733-0000
Due From Other Govern. Units-State Aid	409,315.97	11-141-0000-010-0000-08733-0000
Due From Other Govern. Units-31A	43,677.20	11-141-0000-020-0000-08733-0000
Due From Other Govern. Units-Headlee	19,587.42	11-141-0000-030-0000-08733-0000
Security Deposits	0	11-191-0000-000-0000-08733-0000
Prepaid Expenses	99,688.00	11-192-0000-000-0000-08733-0000
TOTAL Current Assets	1,140,072.81	
TOTAL ASSETS	1,140,072.81	
LIABILITIES		
Current Liabilities		
Accounts Payable	22,449.66	11-402-0000-000-0000-08733-0000
Accounts Payable-Other	0	11-402-0000-001-0000-08733-0000
SAAN Note Payable	402,645.55	11-407-0000-000-0000-08733-0000
Due To Other Funds	10,416.49	11-411-0000-000-0000-08733-0000
Due To Other Funds - Lunch	0	11-411-0000-011-0000-08733-0000
Accrued Salaries & Benefits	0	11-451-0000-000-0000-08733-0000
Accrued CMU Oversight Fee	0	11-461-0000-000-0000-08733-0000
Accrued Management Fee	0	11-461-0000-001-0000-08733-0000
Accrued Expenditures	0	11-461-0000-002-0000-08733-0000
Deferred Revenue	0	11-471-0000-000-0000-08733-0000
TOTAL Current Liabilities	435,511.70	
TOTAL LIABILITIES	435,511.70	
FUND EQUITY		
Unassigned Fund Balance	594,471.78	11-751-0000-000-0000-08733-0000
Total Fund Balance	594,471.78	
CHANGE IN FUND EQUITY	110,089.33	
TOTAL Fund Equity	704,561.11	
TOTAL LIAB & FUND EQUITY	1,140,072.81	

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2020

Account Title	Balance	Account Number
Fund: Food Service		
ASSETS		
Current Assets		
Cash	0	25-101-0000-000-0000-08733-0000
Due From Other Funds	0	25-131-0000-000-0000-08733-0000
Due From Other Govt Units	0	25-141-0000-000-0000-08733-0000
TOTAL Current Assets	<u>0</u>	
TOTAL ASSETS	0	
LIABILITIES		
Current Liabilities		
Accounts Payable	0	25-402-0000-000-0000-08733-0000
Due To Other Funds	0	25-411-0000-011-0000-08733-0000
TOTAL Current Liabilities	<u>0</u>	
TOTAL LIABILITIES	0	
FUND EQUITY		
Unassigned Fund Balance	0	25-751-0000-000-0000-08733-0000
CHANGE IN FUND EQUITY	<u>0</u>	
TOTAL Fund Equity	<u>0</u>	
TOTAL LIABILITIES & FUND EQUI...	<u>0</u>	

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2020

Account Title	Balance	Account Number
Fund: Agency Funds		
ASSETS		
Current Assets		
Due From Other Funds	10,416.49	61-131-0000-000-0000-08733-0000
TOTAL Current Assets	10,416.49	
TOTAL ASSETS	10,416.49	
LIABILITIES		
Current Liabilities		
Accounts Payable	0	61-402-0000-000-0000-08733-0000
Due To Other Funds	24.12	61-411-0000-011-0000-08733-0000
Due to Student Activities - Scholastic B...	794.62	61-431-0000-000-0000-08733-0000
Due to Student Activities - Field Trips	528.60	61-431-0000-020-0000-08733-0000
Due to Student Activities - Fundraisers	3,219.65	61-431-0000-030-0000-08733-0000
Due to Student Activities - PIC	136.44	61-431-0000-040-0000-08733-0000
Due to Student Activities - PE Uniform S...	1,666.24	61-431-0000-060-0000-08733-0000
Due to Student Activities - Patches & Ti...	0	61-431-0000-065-0000-08733-0000
Due to Student Activities -21st Century...	0	61-431-0000-070-0000-08733-0000
Due to Student Activities - Homework Z...	0	61-431-0000-075-0000-08733-0000
Due to Student Activities - Field Day	0	61-431-0000-080-0000-08733-0000
Due to Student Activities - 8th Grade Fi...	(4,417.86)	61-431-0000-090-0000-08733-0000
Due to Student Activities - 6th Grade Fi...	963.40	61-431-0000-100-0000-08733-0000
Due to Student Activities - Green School	0	61-431-0000-110-0000-08733-0000
Due to Student Activities	2,199.14	61-431-0000-120-0000-08733-0000
Due to Student Activities - Athletics	(919.11)	61-431-0000-200-0000-08733-0000
Due to St. Activities - Summer School R...	0	61-431-0000-210-0000-08733-0000
Due to Student Activities - Rec Fees-W...	0	61-431-0000-310-7760-08733-0000
Due to Student Activities-Reg Fees-TD...	0	61-431-0000-400-0000-08733-0000
Due to Student Activities - Rec Fees-TD...	0	61-431-0000-410-0000-08733-0000
Due to Student Activities - WVA Mornin...	4,907.43	61-431-0000-500-7760-08733-0000
Due to Student Activities-Positive Beha...	528.99	61-431-0000-520-0000-08733-0000
Due to Student Activities - Admin	726.70	61-431-0000-801-0000-08733-0000
Due to Student Activities - NHS	58.13	61-431-0000-810-0000-08733-0000
Due to Student Activities - Yearbook Co...	0	61-431-0000-910-0000-08733-0000
TOTAL Current Liabilities	10,416.49	
TOTAL LIABILITIES	10,416.49	
FUND EQUITY		
Unreserved Fund Balance	0	61-751-0000-000-0000-08733-0000
Total Fund Balance	0	
CHANGE IN FUND EQUITY	0	
TOTAL Fund Equity	0	
TOTAL LIAB & FUND EQUITY	10,416.49	

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2020

Account Title	Balance	Account Number
Fund: Capital Asset Fund		
ASSETS		
Current Assets		
Additions to Buildings	200,000.00	91-223-0000-000-0000-08733-0000
Additions to Buildings/Acc. Deprec.	200,000.00	91-224-0000-000-0000-08733-0000
Equipment & Furniture	198,391.82	91-241-0000-000-0000-08733-0000
Equip. & Furn. Accum. Depreciation	178,954.40	91-242-0000-000-0000-08733-0000
TOTAL Current Assets	<u>19,437.42</u>	
TOTAL ASSETS	19,437.42	
FUND EQUITY		
Unreserved Fund Balance	(87,353.15)	91-741-0000-000-0000-08733-0000
Unreserved Fund Balance	(27,552.76)	91-751-0000-000-0000-08733-0000
Investment in Fixed Assets	134,343.33	91-761-0000-000-0000-08733-0000
Total Fund Balance	<u>19,437.42</u>	
TOTAL Fund Equity	<u>19,437.42</u>	
TOTAL LIAB & FUND EQUITY	19,437.42	

WEST VILLAGE ACADEMY
BALANCE SHEET
December 31, 2020

Account Title	Balance	Account Number
Funds: Long-Term Liability Accounts		
ASSETS		
Long-Term Assets		
Amount Provided for Long-Term Debt -...	392,318.00	92-304-0000-000-0000-08733-0000
TOTAL Long-Term Assets	<u>392,318.00</u>	
TOTAL ASSETS	392,318.00	
LIABILITIES		
Long-Term Liabilities		
Other Loans & Liabilities/Long-Term	392,318.00	92-591-0000-000-0000-08733-0000
TOTAL Long-Term Liabilities	<u>392,318.00</u>	
TOTAL LIABILITIES	392,318.00	
FUND EQUITY		
Total Fund Balance	<u>0</u>	
CHANGE IN FUND EQUITY	<u>0</u>	
TOTAL Fund Equity	<u>0</u>	
TOTAL LIAB & FUND EQUITY	392,318.00	

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2020

Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
Fund: General Fund						
Revenues						
Local Sources						
11-199-0000-000-0000-08733-0000	Miscellaneous Revenue	0.00	0.00	1,000.00	(1,000.00)	0.00
11-199-0000-100-0000-08733-0000	Miscellaneous Local Revenues - Bus Payments	0.00	0.00	2,000.00	(2,000.00)	0.00
	Total Local Sources	0.00	0.00	3,000.00	3,000.00	0.00
State Sources						
11-311-0000-010-0000-08733-0000	State Aid Foundation	260,609.85	1,209,283.88	2,251,243.33	(1,041,959.45)	0.54
11-311-0010-000-0000-08733-0000	SAF SHORTFALL REVENUE (11d)	2,148.53	6,558.71	0.00	6,558.71	0.00
11-312-0000-020-3060-08733-0000	31A (At-Risk)	16,591.36	93,674.90	240,224.62	(146,549.72)	0.39
11-312-0000-040-0000-08733-0000	Bilingual	0.00	0.00	424.00	(424.00)	0.00
11-312-0000-120-2020-08733-0000	State Special Ed	7,978.92	43,543.68	107,730.75	(64,187.07)	0.40
11-312-0000-140-0000-08733-0000	MPSEs Cost Offset	128.06	384.18	1,344.17	(959.99)	0.29
11-312-0000-141-0000-08733-0000	MPSEs UAALRate Stab Pymt	1,394.23	4,182.70	12,414.20	(8,231.50)	0.34
11-312-0000-143-0000-08733-0000	MPSEs Normal Cost Offset	601.80	735.52	2,072.08	(1,336.56)	0.35
11-312-0000-180-0000-08733-0000	Early Literacy Grant	2,191.96	2,191.96	5,657.00	(3,465.04)	0.39
11-312-0030-000-0000-08907-0000	Competitive School Safety Grant	0.00	0.00	22,460.00	(22,460.00)	0.00
	Total State Sources	291,644.71	1,360,555.53	2,643,570.15	1,283,014.62	0.51
Federal Sources						
11-414-0000-010-0000-08733-0000	ESSER Grant - CARES	0.00	0.00	150,254.87	(150,254.87)	0.00
11-414-0000-060-7760-08733-0000	21ST CENTURY GRANT	0.00	1,393.56	0.00	1,393.56	0.00
11-414-0000-120-8010-08733-0000	Special Education-IDEA	8,967.88	40,092.47	100,000.00	(59,907.53)	0.40
11-414-0000-140-6010-08733-0000	Fed Title I	37,210.37	123,065.46	241,538.00	(118,472.54)	0.51
11-414-0000-210-7640-08733-0000	Fed Title II A	6,627.82	6,627.82	27,588.00	(20,960.18)	0.24
11-414-0000-000-7530-08733-0000	Title IV A	0.00	0.00	17,953.00	(17,953.00)	0.00
11-414-0250-000-7980-08733-0000	Covid Disaster Funds	0.00	4,584.60	0.00	4,584.60	0.00
11-414-0250-000-7990-08733-0000	Coronavirus Relief Funds	0.00	130,245.50	0.00	130,245.50	0.00
	Total Federal Sources	52,806.07	306,009.41	537,333.87	231,324.46	0.57
	Total Revenues & Other Transactions	344,450.78	1,666,564.94	3,183,904.02	1,517,339.08	0.52

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2020

Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
Fund: General Fund						
Instruction Expenditures						
Basic Programs						
Elementary						
11-111-3110-000-0000-08733-1240	PS-Teacher	23,019.68	135,467.98	259,736.07	124,268.09	0.52
11-111-3110-700-0000-08733-1240	PS-Language Adventures	0.00	0.00	47,750.00	47,750.00	0.00
11-111-3111-010-0000-08733-2130	PS-Group Health	2,626.84	14,680.70	26,779.10	12,098.40	0.55
11-111-3111-020-0000-08733-2830	PS-Social Security 7.65%	1,761.08	10,363.69	19,294.78	8,931.09	0.54
11-111-3111-030-0000-08733-2850	PS-Unemployment Compensation	0.00	0.00	1,734.50	1,734.50	0.00
11-111-3111-040-0000-08733-2840	PS-Workmans Compensation	164.98	1,042.06	1,950.12	908.06	0.53
11-111-3112-000-0000-08733-0000	PS - Substitutes	0.00	0.00	7,030.00	7,030.00	0.00
11-111-5110-000-0000-08733-0000	Teaching Supplies	68.76	134.39	4,112.08	3,977.69	0.03
11-111-5110-100-6010-08733-0000	Teaching Supplies-Title 1	0.00	0.00	768.00	768.00	0.00
11-111-5210-000-0000-08733-0000	Textbooks/Materials	0.00	0.00	10,703.49	10,703.49	0.00
11-111-7910-010-0000-08733-0000	Misc. Zangle Student Info System	0.00	4,250.25	4,354.98	104.73	0.98
	Total Elementary	27,641.34	165,939.07	384,213.12	218,274.05	0.43
Middle/Junior High						
11-112-3110-000-0000-08733-1240	PS - Teachers	21,275.09	90,120.65	164,732.00	74,611.35	0.55
11-112-3111-010-0000-08733-2130	PS-Group Health	2,285.12	8,367.45	23,884.72	15,517.27	0.35
11-112-3111-020-0000-08733-2830	PS - Social Security 7.65%	1,627.54	7,182.27	15,741.75	8,559.48	0.46
11-112-3111-030-0000-08733-2850	PS - Unemployment Compensation	0.00	0.00	1,687.25	1,687.25	0.00
11-112-3111-040-0000-08733-2840	PS-Workmans Compensation	159.56	675.89	1,422.38	746.49	0.48
11-112-3112-000-0000-08733-0000	PS - Substitutes	0.00	0.00	3,808.00	3,808.00	0.00
11-112-3190-110-7530-08733-0000	Afterschool Program - Title IV	0.00	0.00	6,500.00	6,500.00	0.00
11-112-5110-000-0000-08733-0000	Teaching Supplies	0.00	0.00	3,401.93	3,401.93	0.00
11-112-5110-010-7530-08733-0000	Teaching Supplies - Title IV	0.00	0.00	3,028.00	3,028.00	0.00
11-112-5210-000-0000-08733-0000	Textbooks/Materials	0.00	0.00	3,770.50	3,770.50	0.00
11-112-7910-010-0000-08733-0000	Misc -Zangle Student Info System	0.00	4,250.26	4,354.98	104.72	0.98
	Total Middle Middle/Junior High	25,347.31	110,596.52	232,331.51	121,734.99	0.48
High School						
Summer School						
11-119-3110-310-6010-08733-1240	PS-Teacher Salaries-Summer School-Title 1	0.00	0.00	22,950.00	22,950.00	0.00

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2020

Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
11-119-5110-420-6010-08733-0000	Summer Supplies - Title 1	0.00	0.00	5,049.00	5,049.00	0.00
11-119-5110-425-0000-08733-0000	Summer Supplies	0.00	0.00	3,778.14	3,778.14	0.00
	Total Summer School	0.00	0.00	31,777.14	31,777.14	0.00
	Total Basic Programs Instruction	52,988.65	276,535.59	648,321.77	371,786.18	0.43
	Added Needs					
	Special Education					
11-122-3110-050-0000-08733-1240	PS-Special Ed. Consultant	90.00	690.00	5,000.00	4,310.00	0.14
11-122-3110-210-2020-08733-1240	PS-Special Ed - State Special Ed	3,531.24	5,816.16	7,000.00	1,183.84	0.83
11-122-3110-211-0000-08733-0000	PS-Special Education	0.00	0.00	32,246.71	32,246.71	0.00
11-122-3110-400-0000-08733-1240	PS-Special Ed-Teacher	0.00	(2,272.28)	10,753.29	13,025.57	(0.21)
11-122-3110-410-2020-08733-1240	PS- Special Ed Teacher - State Spec Ed	7,399.98	36,999.98	53,200.00	16,200.02	0.70
11-122-3110-511-2020-08733-1240	PS-Spec Ed-Other Outside Svcs-State Spec Ed	0.00	0.00	8,000.00	8,000.00	0.00
11-122-3110-530-2020-08733-0000	PS-Substitutes - State Special Ed	0.00	0.00	1,400.00	1,400.00	0.00
11-122-3111-010-0000-08733-2130	PS-Group Health	1,167.80	4,594.48	14,024.18	9,429.70	0.33
11-122-3111-011-2020-08733-2130	PS-Group Health - State Special Ed	0.00	0.00	2,112.02	2,112.02	0.00
11-122-3111-020-0000-08733-2830	PS-Social Security 7.65%	463.56	2,727.96	1,359.30	(1,368.66)	2.01
11-122-3111-030-0000-08733-2850	PS-Unemployment Compensation	0.00	0.00	1,111.50	1,111.50	0.00
11-122-3111-040-0000-08733-2840	PS-Workmans Compensation	55.50	277.50	721.50	444.00	0.38
11-122-3220-000-0000-08733-0000	PS-Workshops & Conferences	0.00	0.00	11,018.73	11,018.73	0.00
11-122-5110-100-2020-08733-0000	Teaching Supplies & Materials-State Special Ed	0.00	280.86	5,000.00	4,719.14	0.06
	Total Special Education	12,708.08	49,114.66	152,947.23	103,832.57	0.32
	Compensatory Education					
11-125-3110-000-3660-08733-0000	PS-Addit'l Instructional Time/Intervention	0.00	0.00	5,657.00	5,657.00	0.00
11-125-3110-010-0019-08733-1630	PS - Task Force Members- ESSER	0.00	18,169.24	0.00	(18,169.24)	0.00
11-125-3110-010-0019-08733-0000	PS - Task Force Members- ESSER	0.00	0.00	89,000.00	89,000.00	0.00
11-125-3110-100-6010-08733-1630	PS - Task Force Members-Title 1A	0.00	10,207.58	0.00	(10,207.58)	0.00
11-125-3110-200-6010-08733-1240	PS-Math Intervention Teacher-Title 1	3,692.32	12,923.12	48,000.00	35,076.88	0.27
11-125-3110-340-0000-08733-1240	PS-Teacher Assistants	0.00	4,269.24	108,933.74	104,664.50	0.04
11-125-3110-850-6010-08733-1240	PS-Intervention Teacher-Title 1	11,038.46	42,749.97	66,066.26	23,316.29	0.65
11-125-3110-930-3060-08733-1240	PS-Parapro-31A	8,564.16	29,974.56	177,834.00	147,859.44	0.17
11-125-3110-950-3060-08733-0000	PS - ESL - 31A	0.00	0.00	1,000.00	1,000.00	0.00
11-125-3110-990-6010-08733-0000	PS-Reading & Math Online Intervention - Title 1	7,600.00	7,600.00	6,188.00	(1,412.00)	1.23
11-125-3110-992-6010-08733-0000	PS-Accelerated Reader 360-Title 1	0.00	5,295.00	5,205.00	(90.00)	1.02
11-125-3110-993-6010-08733-0000	PS-Michigan Virtual - Title 1	0.00	0.00	1,200.00	1,200.00	0.00
11-125-3110-995-6010-08733-0000	PS-Web based Program (Study Island)	5,198.00	5,198.00	5,804.00	606.00	0.90
11-125-3111-010-0019-08733-2130	PS - Group Health -ESSER	0.00	464.79	0.00	(464.79)	0.00
11-125-3111-010-6010-08733-2130	PS - Group Health -Title 1	1,898.26	8,300.37	2,177.14	(6,123.23)	3.81
11-125-3111-020-0000-08733-2830	PS - Social Security - 7.65%	0.00	217.72	0.00	(217.72)	0.00

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Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2020

Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
11-125-3111-020-0019-08733-2830	PS - Social Security - 7.65% - ESSER	0.00	1,101.60	0.00	(1,101.60)	0.00
11-125-3111-020-6010-08733-2830	PS - Social Security - 7.65% - Title 1	1,126.90	5,040.22	10,327.50	5,287.28	0.49
11-125-3111-030-0019-08733-2850	PS - Unemployment Ins - ESSER	0.00	84.92	0.00	(84.92)	0.00
11-125-3111-030-6010-08733-2850	PS - Unemployment Ins - Title 1	0.00	(27.70)	1,012.44	1,040.14	(0.03)
11-125-3111-040-0000-08733-2840	PS - Workmans Comp	0.00	32.01	0.00	(32.01)	0.00
11-125-3111-040-0019-08733-2840	PS - Workmans Comp - ESSER	0.00	51.34	0.00	(51.34)	0.00
11-125-3111-040-6010-08733-2840	PS - Workmans Comp - Title 1	216.26	930.54	1,667.25	736.71	0.56
11-125-3111-050-3060-08733-2130	PS-Benefits-31A	1,651.56	5,508.87	29,152.95	23,644.08	0.19
11-125-3111-200-0000-08733-2130	PS-Benefits	0.00	0.00	29,463.52	29,463.52	0.00
11-125-3111-210-0019-08733-2130	PS - Benefits - ESSER	0.00	0.00	5,140.63	5,140.63	0.00
11-125-3190-000-0019-08733-0000	PS- Training - ESSER	0.00	2,500.00	8,250.00	5,750.00	0.30
11-125-5110-000-0019-08733-0000	PS-Chromebooks	0.00	72,145.00	44,473.87	(27,671.13)	1.62
11-125-5110-001-0019-08733-0000	PS- Supplies & Materials _ESSER	0.00	5,151.97	1,500.00	(3,651.97)	3.43
11-125-5110-112-6010-08733-0000	Parapro Supplies & Materials-Title 1	0.00	0.00	1,500.00	1,500.00	0.00
11-125-5110-300-3060-08733-0000	Intervention Supplies-31A	0.00	0.00	237.67	237.67	0.00
	Total Compensatory Education	40,985.92	237,888.36	649,790.97	411,902.61	0.37
	Career & Techincal Education					
11-127-5110-000-0019-08733-0000	PS- Supplies	0.00	0.00	2,031.00	2,031.00	0.00
	Total Career & Techincal Education	0.00	0.00	2,031.00	2,031.00	0.00
	Total Added Needs	53,694.00	287,003.02	802,738.20	515,735.18	0.36
	Total Instruction	106,682.65	563,538.61	1,451,059.97	887,521.36	0.39
	Supporting Services					
	Support Services-Pupil					
	Attendance Services					
11-211-3130-000-0000-08733-1240	PS-Attendance Service Salaries	0.00	0.00	6,153.88	6,153.88	0.00
11-211-3131-000-0000-08733-2130	PS-Benefits	0.00	0.00	705.75	705.75	0.00
11-211-3131-020-0000-08733-2830	PS - Social Security - 7.65%	0.00	0.00	470.77	470.77	0.00
11-211-3131-040-0000-08733-2840	PS - Workman's Compensation	0.00	0.00	30.76	30.76	0.00
	Total Attendance Services	0.00	0.00	7,361.16	7,361.16	0.00
	Guidance Services					
11-212-3131-000-0000-08733-1240	PS - Dean of Students	4,807.70	29,567.36	62,500.00	32,932.64	0.47
11-212-3132-010-0000-08733-2130	PS - Group Health	621.54	4,800.46	11,702.70	6,902.24	0.41
11-212-3132-020-0000-08733-2830	PS - Social Security - 7.65%	367.80	2,261.97	4,781.25	2,519.28	0.47

WEST VILLAGE ACADEMY
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Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
11-212-3132-030-0000-08733-2850	PS - Unemployment Compensation	0.00	0.00	555.75	555.75	0.00
11-212-3132-040-0000-08733-2840	PS-Workmans Compensation	36.06	221.77	468.78	247.01	0.47
	Total Guidance Services	5,833.10	36,851.56	80,008.48	43,156.92	0.46
	Psychological Services					
11-214-3130-100-2020-08733-0000	PS-Psychological Testing-State Spec Ed	3,840.00	7,240.00	15,000.00	7,760.00	0.48
11-214-3130-200-0000-08733-0000	PS-Psychological Testing	0.00	0.00	8,730.00	8,730.00	0.00
	Total Psychological Services	3,840.00	7,240.00	23,730.00	16,490.00	0.31
	Speech Pathology & Audiovisual					
11-215-3130-001-8010-08733-1240	PS-Speech Services - IDEA	4,230.78	21,153.90	55,000.00	33,846.10	0.38
11-215-3130-010-0000-08733-2130	PS-Group Health	0.00	0.00	4,475.56	4,475.56	0.00
11-215-3130-010-8010-08733-2130	PS-Group Health-IDEA	381.72	1,698.12	0.00	(1,698.12)	0.00
11-215-3130-020-0000-08733-2830	PS-Social Security	0.00	0.00	4,207.50	4,207.50	0.00
11-215-3130-020-8010-08733-2830	PS-Social Security-IDEA	323.64	1,618.20	0.00	(1,618.20)	0.00
11-215-3130-030-0000-08733-2850	PS-Unemployment	0.00	0.00	555.75	555.75	0.00
11-215-3130-040-0000-08733-2840	PS-Workmans Comp	0.00	0.00	367.38	367.38	0.00
11-215-3130-040-8010-08733-2840	PS-Workmans Comp-IDEA	31.74	158.70	0.00	(158.70)	0.00
	Total Speech Pathology & Audiovisual	4,967.88	24,628.92	64,606.19	39,977.27	0.38
	Social Work Services					
11-216-3130-000-0000-08733-1240	PS-Social Work Wages	0.00	0.00	16,684.96	16,684.96	0.00
11-216-3130-100-3060-08733-1240	PS-Social Work Wages-31A	0.00	6,000.00	0.00	(6,000.00)	0.00
11-216-3130-200-8010-08733-1240	PS-Social Work Wages-IDEA	4,000.00	14,000.00	35,315.04	21,315.04	0.40
11-216-3131-010-0000-08733-2130	PS-Group Health	903.36	2,221.14	5,353.25	3,132.11	0.41
11-216-3131-011-8010-08733-2130	PS-Group Health - IDEA	0.00	1,056.05	4,891.21	3,835.16	0.22
11-216-3131-012-3060-08733-2130	PS-Group Health-31A	0.00	601.63	0.00	(601.63)	0.00
11-216-3131-020-0000-08733-2830	PS-Social Security-7.65%	306.00	918.00	0.00	(918.00)	0.00
11-216-3131-021-8010-08733-2830	PS-Social Security-7.65% - IDEA	0.00	382.50	3,978.00	3,595.50	0.10
11-216-3131-022-3060-08733-2830	PS-Social Security -7.65% - 31A	0.00	229.50	0.00	(229.50)	0.00
11-216-3131-031-8010-08733-2850	PS-Unemployment Compensation - IDEA	0.00	0.00	555.75	555.75	0.00
11-216-3131-040-0000-08733-2840	PS-Workmans Compensation	20.00	60.00	0.00	(60.00)	0.00
11-216-3131-041-8010-08733-2840	PS-Workmans Compensation - IDEA	0.00	25.00	260.00	235.00	0.10
11-216-3131-042-3060-08733-2840	PS-Workmans Compensation - 31A	0.00	15.00	0.00	(15.00)	0.00
	Total Social Work Services	5,229.36	25,508.82	67,038.21	41,529.39	0.38
	Total Support Services-Pupil	19,870.34	94,229.30	242,744.04	148,514.74	0.39
	Support Services Instructional Staff					

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Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
Improvement of Instruction						
11-221-3120-000-7640-08733-0000	PS-Professional Development-Title 2A	3,225.00	3,225.00	18,962.00	15,737.00	0.17
11-221-3120-202-7640-08733-0000	PS-Professional Development-Substitutes-Title 2A	0.00	0.00	7,130.00	7,130.00	0.00
11-221-3120-240-7530-08733-0000	PS-Professional Development - Title IV	0.00	0.00	3,000.00	3,000.00	0.00
11-221-5110-200-7640-08733-0000	Professional Development-Supplies & Materials-2A	3,402.82	3,402.82	1,496.00	(1,906.82)	2.27
	Total Improvement of Instruction	6,627.82	6,627.82	30,588.00	23,960.18	0.22
Technology Assisted Instruction						
Supervision of Instruction						
11-226-3110-110-6010-08733-1240	PS-Summer School Coordinators-Title 1	0.00	0.00	5,400.00	5,400.00	0.00
	Total Supervision of Instruction	0.00	0.00	5,400.00	5,400.00	0.00
Academic Student Assessment						
11-227-5110-110-0000-08733-0000	Student Assesments - CMU Reimbursement	0.00	2,654.00	2,250.00	(404.00)	1.18
	Total Academic Student Assessment	0.00	2,654.00	2,250.00	(404.00)	1.18
	Total Support Services-Instructional S...	6,627.82	9,281.82	38,238.00	28,956.18	0.24
Support Services-General Administration						
Board of Education						
11-231-3170-000-0000-08733-0000	PS-Legal Services	300.00	7,471.00	17,006.80	9,535.80	0.44
11-231-3180-000-0000-08733-0000	PS-Audit Services	0.00	18,000.00	14,500.00	(3,500.00)	1.24
11-231-3192-000-0000-08733-0000	PS-Board Support Services	3,183.00	19,098.00	38,196.00	19,098.00	0.50
11-231-3510-000-0000-08733-0000	PS-Legal Notices	0.00	0.00	200.00	200.00	0.00
11-231-7910-000-0000-08733-0000	Miscellaneous Expenses	350.00	350.00	500.00	150.00	0.70
11-231-7910-100-0000-08733-0000	Staff Incentives	0.00	8,194.00	8,194.64	0.64	1.00
	Total Board of Education	3,833.00	53,113.00	78,597.44	25,484.44	0.68
Executive Administration						
11-232-3150-000-0000-08733-0000	CMU Oversight Fee	15,908.65	21,949.31	70,769.97	48,820.66	0.31
11-232-3150-020-0000-08733-0000	Management Services - Midwest	4,196.68	23,059.19	63,000.00	39,940.81	0.37
	Total Executive Administration	20,105.33	45,008.50	133,769.97	88,761.47	0.34
	Total Support Services-General Administration	23,938.33	98,121.50	212,367.41	114,245.91	0.46

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Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
Support Services-School Administration						
Office of the Principal						
11-241-1150-000-0000-08733-1240	Superintendent Salary	8,038.48	49,436.65	104,500.00	55,063.35	0.47
11-241-2130-000-0000-08733-2130	Group Health & Accident Insurance	1,134.80	6,472.42	14,219.20	7,746.78	0.46
11-241-2820-000-0000-08733-2820	Contribution to Retirement	3,661.89	20,235.69	40,193.32	19,957.63	0.50
11-241-2830-000-0000-08733-2830	Social Security	614.94	3,781.88	8,109.25	4,327.37	0.47
11-241-2850-000-0000-08733-2850	Unemployment Compensation	0.00	0.00	428.75	428.75	0.00
11-241-3110-000-0000-08733-1240	PS - Principal	9,607.72	59,087.48	124,900.00	65,812.52	0.47
11-241-3190-000-0000-08733-1240	PS - Secretary-Admin	3,461.54	21,288.47	45,000.00	23,711.53	0.47
11-241-3190-200-0000-08733-1240	PS - Business Manager	4,019.24	24,718.33	52,250.00	27,531.67	0.47
11-241-3190-300-0000-08733-0000	PS-Workshops & Conferences	0.00	0.00	394.04	394.04	0.00
11-241-3194-010-0000-08733-2130	PS - Group Health	1,262.32	7,401.33	17,381.72	9,980.39	0.43
11-241-3194-020-0000-08733-2830	PS - Social Security 7.65%	1,307.28	8,039.78	16,994.48	8,954.70	0.47
11-241-3194-030-0000-08733-2850	PS - Unemployment Compensation	0.00	0.00	2,223.00	2,223.00	0.00
11-241-3194-040-0000-08733-2840	PS - Workmans Compensation	96.98	596.42	1,333.80	737.38	0.45
11-241-3430-000-0000-08733-0000	PS-Mail & Postage	9.50	539.55	1,328.77	789.22	0.41
11-241-3510-000-0000-08733-0000	PS-Advertising	0.00	10,333.76	11,717.17	1,383.41	0.88
11-241-4120-000-0000-08733-0000	Technology Repair & Support	9,400.00	41,000.00	51,749.98	10,749.98	0.79
11-241-4120-020-0000-08733-0000	Technology Repair & Support-Overages	0.00	482.92	1,802.49	1,319.57	0.27
11-241-5910-000-0000-08733-0000	Office Supplies	12,441.58	58,542.10	5,000.00	(53,542.10)	11.71
11-241-7410-000-0000-08733-0000	Dues, Fees & Memberships	0.00	117.00	630.77	513.77	0.19
11-241-7910-200-0000-08733-0000	Staff Incentives	0.00	112.26	4,445.45	4,333.19	0.03
11-241-7910-120-7980-08733-0000	COVID District Funds	4,028.62	4,028.62	0.00	(4,028.62)	0.00
	Total Office of the Principal	59,084.89	316,214.66	504,602.19	188,387.53	0.63
	Total Support Services-School Administration	59,084.89	316,214.66	504,602.19	188,387.53	0.63
Support Services-Business						
Fiscal Services						
11-252-3150-000-0000-08733-0000	PS-Accounting Services	(2,785.35)	31,830.00	63,660.00	31,830.00	0.50
	Total Fiscal Services	(2,785.35)	31,830.00	63,660.00	31,830.00	0.50
Other Business Services						
11-259-7210-000-0000-08733-0000	Interest - SAAN	525.13	3,704.00	12,000.00	8,296.00	0.31
11-259-7410-000-0000-08733-0000	Bank Fees	0.00	22.00	275.00	253.00	0.08
	Total Other Business Services	525.13	3,726.00	12,275.00	8,549.00	0.30

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Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
	Total Support Services-Business	<u>(2,260.22)</u>	<u>35,556.00</u>	<u>75,935.00</u>	<u>40,379.00</u>	<u>0.47</u>
	Operation & Maintenance					
	Operating Building Services					
11-261-3190-000-0000-08733-1240	PS - Janitorial Wages	2,846.16	19,681.67	58,075.00	38,393.33	0.34
11-261-3192-000-0000-08733-0000	PS-Other Outside Services	64.00	1,701.31	6,000.00	4,298.69	0.28
11-261-3194-020-0000-08733-2830	PS-Purchased Services - Social Security 7.65%	217.72	1,505.57	4,444.80	2,939.23	0.34
11-261-3194-030-0000-08733-2850	PS-Purchased Services - Unemployment Ins	0.00	0.00	355.75	355.75	0.00
11-261-3194-050-0000-08733-2840	PS - Workman's Compensation	206.34	1,426.88	4,218.82	2,791.94	0.34
11-261-3410-000-0000-08733-0000	PS-Telephone	462.24	2,773.83	7,600.00	4,826.17	0.36
11-261-3410-100-0000-08733-0000	PS-Telephone - Cell Phones	522.46	3,396.29	8,500.00	5,103.71	0.40
11-261-3490-000-0000-08733-0000	PS-Internet Expense	0.00	0.00	800.00	800.00	0.00
11-261-3830-000-0000-08733-0000	PS-Water & Sewer	0.00	0.00	9,611.16	9,611.16	0.00
11-261-3840-000-0000-08733-0000	PS-Waste & Trash Disposal	139.53	1,294.91	14,939.59	13,644.68	0.09
11-261-3910-000-0000-08733-0000	PS-Liability Insurance	2,995.60	20,206.16	31,561.08	11,354.92	0.64
11-261-4110-000-0000-08733-0000	PS-Land & Building Repair & Maintenance	0.00	0.00	15,000.00	15,000.00	0.00
11-261-4110-010-0000-08733-0000	PS-Land & Building Repair & Maintenance-Snow Re...	0.00	9,000.00	9,000.00	0.00	1.00
11-261-4120-000-0000-08733-0000	PS-Equipment Repairs & Maintenance	0.00	0.00	10,000.00	10,000.00	0.00
11-261-4120-010-0000-08733-0000	PS-Equipment Repairs & Maintenance-HVAC	0.00	3,284.73	7,336.11	4,051.38	0.45
11-261-4210-000-0000-08733-0000	PS-Lease of Buildings	44,720.00	223,600.00	534,920.00	311,320.00	0.42
11-261-4220-000-0000-08733-0000	PS-Equipment Lease	2,593.16	16,858.84	26,820.80	9,961.96	0.63
11-261-4290-000-0000-08733-0000	PS-Other Rental (Mat)	169.00	476.90	2,312.50	1,835.60	0.21
11-261-5510-000-0000-08733-0000	Natural Gas	0.00	3,651.46	13,262.26	9,610.80	0.28
11-261-5520-000-0000-08733-0000	Electricity	1,181.57	5,480.16	29,030.44	23,550.28	0.19
11-261-5990-000-0000-08733-0000	Property Tax on Building (Per Lease)	11,434.13	34,639.34	42,909.25	8,269.91	0.81
11-261-5990-230-0000-08733-0000	Equipment	0.00	0.00	1,808.18	1,808.18	0.00
11-261-5990-240-0000-08733-0000	Furniture	0.00	0.00	417.05	417.05	0.00
11-261-5990-300-0000-08733-0000	Custodial Supplies	0.00	2,643.57	12,568.06	9,924.49	0.21
11-261-5990-310-0000-08733-0000	Supplies & Materials - CSSG	0.00	0.00	22,460.00	22,460.00	0.00
11-261-7910-120-0000-08733-0000	Outside Cleaning Services	0.00	0.00	11,722.92	11,722.92	0.00
11-261-7910-300-0000-08733-0000	ERATE	0.00	2,998.00	2,310.00	(688.00)	1.30
11-261-7910-310-0000-08733-0000	Web Leasing	0.00	143.88	1,136.55	992.67	0.13
	Total Operating Building Services	<u>67,551.91</u>	<u>354,763.50</u>	<u>889,120.32</u>	<u>534,356.82</u>	<u>0.40</u>
	Security Services					
	Security Services					
11-266-1660-000-3060-08733-0000	PS-Security Guard 31A	0.00	0.00	32,000.00	32,000.00	0.00
	Total Security Services	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>	<u>0.00</u>

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Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
	Pupil Transportation Services					
11-271-3193-000-0000-08733-0000	PS-Other Outside Services-Buses	0.00	0.00	106,729.00	106,729.00	0.00
	Total Pupil Transportation Services	<u>0.00</u>	<u>0.00</u>	<u>106,729.00</u>	<u>106,729.00</u>	<u>0.00</u>
	Total Pupil Transportation Svcs	<u>0.00</u>	<u>0.00</u>	<u>106,729.00</u>	<u>106,729.00</u>	<u>0.00</u>
	Support Services-Central					
	Plan, Research, Develop, Evaluation					
	Staff/Personnel Services					
11-283-3120-000-6010-08733-0000	Professional Development-Title 1	0.00	0.00	1,143.00	1,143.00	0.00
11-283-3190-000-6010-08733-1240	PS -DEAN OF INTERVENTION	3,846.16	19,230.80	50,000.00	30,769.20	0.38
11-283-3191-000-0000-08733-2130	Group Health	0.00	1,420.23	11,361.84	9,941.61	0.13
11-283-3191-010-6010-08733-2130	GROUP HEALTH	2,270.95	4,002.26	340.86	(3,661.40)	11.74
11-283-3191-020-6010-08733-2830	SOCIAL SECURITY - 7.65%	294.22	1,471.10	3,825.00	2,353.90	0.38
11-283-3191-030-6010-08733-2850	UNEMPLOYMENT INS	0.00	0.00	555.75	555.75	0.00
11-283-3191-040-6010-08733-2840	WORKMANS COMP	28.84	144.20	358.80	214.60	0.40
11-283-4910-000-7530-08733-0000	ANNUAL SUBSCRIPTION	0.00	0.00	1,800.00	1,800.00	0.00
	Total Staff/Personnel Services	<u>6,440.17</u>	<u>26,268.59</u>	<u>69,385.25</u>	<u>43,116.66</u>	<u>0.38</u>
	Support Services-Technology					
11-284-7910-000-0000-08733-0000	Systems Website & MIS Support	0.00	4,500.00	11,143.88	6,643.88	0.40
	Total Technology Services	<u>0.00</u>	<u>4,500.00</u>	<u>11,143.88</u>	<u>6,643.88</u>	<u>0.40</u>
	Other Central Services					
11-289-7910-000-0000-08733-0000	Misc Exp - Fingerprinting	0.00	0.00	3,000.00	3,000.00	0.00
	Total Other Central Services	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>0.00</u>
	Total Support Services-Central	<u>6,440.17</u>	<u>30,768.59</u>	<u>83,529.13</u>	<u>52,760.54</u>	<u>0.37</u>
	Athletics					

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Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
	Total Supporting Services	181,253.24	938,935.37	2,185,265.09	1,246,329.72	0.43
	Community Services					
	Community Activities					
11-331-5110-400-6010-08733-0000	Parent Development - Title 1	0.00	0.00	1,500.00	1,500.00	0.00
11-331-5110-410-7530-08733-0000	PARENT DEVELOPMENT-TITLE IV	0.00	0.00	3,625.00	3,625.00	0.00
	Total Community Activities	0.00	0.00	5,125.00	5,125.00	0.00
	Custody & Care of Children					
	Welfare Activities					
11-361-5910-000-6010-08733-0000	Homeless Student Support - Title 1	0.00	0.00	500.00	500.00	0.00
	Total Welfare Activities	0.00	0.00	500.00	500.00	0.00
	Total Community Services	0.00	0.00	5,625.00	5,625.00	0.00
	Other Financing Uses					
	Indirect Costs					
	Transfers To School Lunch Fund					
11-625-8110-000-0000-08733-0000	Transfer To Lunch Fund	23,651.90	54,001.59	38,956.76	(15,044.83)	1.39
	Total Transfers To School Lunch Fund	23,651.90	54,001.59	38,956.76	(15,044.83)	1.39
	Total Other Financing Uses	23,651.90	54,001.59	38,956.76	(15,044.83)	1.39
11-999-0000-000-0000-00000-0000	Payroll Clearing Account	0.00	0.04	0.00	(0.04)	0.00
		0.00	0.04	0.00	(0.04)	0.00
	Total Expenditures	311,587.79	1,556,475.61	3,680,906.82	2,124,431.21	0.42
	CHANGE IN FUND EQUITY	32,862.99	110,089.33	(497,002.80)	(607,092.13)	(0.22)

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Statement of Revenues, Expenditures, and Fund Balance
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Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
Fund: Food Service Fund						
Revenues						
Local Sources						
State Sources						
25-312-0000-100-0000-08733-0000	State School - Breakfast	0.00	0.00	312.96	(312.96)	0.00
25-312-0000-110-0000-08733-0000	State School Lunch	546.14	1,638.41	8,016.20	(6,377.79)	0.20
	Total State Sources	546.14	1,638.41	8,329.16	6,690.75	0.20
Federal Sources						
25-414-0000-000-0000-08733-0000	Federal Revenue - Lunch	0.00	0.00	108,383.59	(108,383.59)	0.00
25-414-0000-110-0000-08733-0000	Federal Revenue - Breakfast	0.00	0.00	51,570.20	(51,570.20)	0.00
25-481-0000-000-0000-08733-0000	USDA Entitlement Commodities	0.00	0.00	3,947.63	(3,947.63)	0.00
	Total Federal Sources	0.00	0.00	163,901.42	163,901.42	0.00
Incoming Transfers & Other Transactions						
25-601-0000-000-0000-08733-0000	Transfer From General Fund	23,651.90	54,001.59	38,956.76	15,044.83	1.39
	Total Incoming Transfers & Other Transactions	23,651.90	54,001.59	38,956.76	(15,044.83)	1.39
	Total Revenues & Other Transactions	24,198.04	55,640.00	211,187.34	155,547.34	0.26

WEST VILLAGE ACADEMY
Statement of Revenues, Expenditures, and Fund Balance
For the Six Months Ending December 31, 2020

Account Nbr	Account Title	This Month	Y-T-D	2021 Orig Bdgt	Difference	Percent
Food Service Expenditures						
25-297-3190-000-0000-08733-1240	PS-Food Service Wages	2,615.40	13,077.00	34,000.00	20,923.00	0.38
25-297-3190-010-0000-08733-0000	PS - Lunch Aides (Edibles Rex)	0.00	0.00	24,577.83	24,577.83	0.00
25-297-3191-000-0000-08733-2130	Food Service Benefits	219.70	1,098.50	3,411.81	2,313.31	0.32
25-297-5610-010-0000-08733-0000	Food - Breakfast	3,052.80	14,269.88	48,843.00	34,573.12	0.29
25-297-5610-015-0000-08733-0000	Food - Lunch	5,932.80	27,012.38	96,406.25	69,393.87	0.28
25-297-5650-000-0000-08733-0000	USDA Commodities Usage	0.00	0.00	3,947.63	3,947.63	0.00
25-297-7910-000-0000-08733-0000	Misc. Expenditures	182.24	182.24	0.00	(182.24)	0.00
	Total Food Service Expenditures	<u>12,002.94</u>	<u>55,640.00</u>	<u>211,186.52</u>	<u>155,546.52</u>	<u>0.26</u>
	CHANGE IN FUND EQUITY	12,195.10	0.00	0.82	0.82	0.00