

Mountain View Academy

Balance Sheet

As of December 31, 2025

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	333,285	-	-	333,285
Accounts Receivable	207,893	-	-	207,893
Due from Management Co	253,685	-	-	253,685
Total Assets	794,863	-	-	794,863
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	459,421	-	-	459,421
Total Liabilities	459,421	-	-	459,421
FUND BALANCE				
Beginning Fund Balance	317,793	-	-	317,793
Current Yr Activity	17,649	-	-	17,649
Ending Fund Balance	335,442	-	-	335,442
TOTAL LIABILITIES & FUND BALANCE	794,863	-	-	794,863

Mountain View Academy
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance
 For the 6 months ending December 31, 2025

	General			School Svc			Total (Memorandum Only)			
	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	% of Budget Remaining
REVENUE										
State Aid	1,898,530	4,214,720	2,316,190	-	-	-	1,898,530	4,214,720	2,316,190	54.95%
Other State Sources	78,191	146,460	68,270	-	-	-	78,191	146,460	68,270	46.61%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	71,427	65,666	(5,761)	-	-	-	71,427	65,666	(5,761)	-8.77%
Private Sources	147,326	77,030	(70,296)	-	-	-	147,326	77,030	(70,296)	-91.26%
Contribution from Management Company	1,244,867	2,044,107	799,240	-	-	-	1,244,867	2,044,107	799,240	39.10%
Total Revenues and Transfers	3,440,340	6,547,983	3,107,643	-	-	-	3,440,340	6,547,983	3,107,643	47.46%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	970,351	1,769,563	799,212	-	-	-	970,351	1,769,563	799,212	45.16%
Added Needs	329,241	506,716	177,475	-	-	-	329,241	506,716	177,475	35.02%
Support Services										
Pupil Services	158,245	366,325	208,079	-	-	-	158,245	366,325	208,079	56.80%
Instructional Staff Support	253,613	504,387	250,775	-	-	-	253,613	504,387	250,775	49.72%
General Administration	142,469	261,733	119,264	-	-	-	142,469	261,733	119,264	45.57%
School Administration	421,151	748,263	327,111	-	-	-	421,151	748,263	327,111	43.72%
Business & Internal Services	53,922	105,227	51,305	-	-	-	53,922	105,227	51,305	48.76%
Central Services	96,821	196,598	99,776	-	-	-	96,821	196,598	99,776	50.75%
Operations & Maintenance	984,614	2,067,956	1,083,342	-	-	-	984,614	2,067,956	1,083,342	52.39%
Pupil Transportation Services	-	10,815	10,815	-	-	-	-	10,815	10,815	100.00%
Other Support Services	5,049	-	(5,049)	7,213	10,400	3,187	12,262	10,400	(1,862)	-17.91%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	3,415,478	6,537,583	3,122,105	7,213	10,400	3,187	3,422,691	6,547,983	3,125,292	47.73%
EXCESS OF REVENUES OVER EXPENDITURES	24,862	10,400	(14,462)	(7,213)	(10,400)	(3,187)	17,649	(0)	(17,649)	
Transfer Between Funds	(7,213)	(10,400)	(3,187)	7,213	10,400	3,187	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	317,793	317,793	-	-	-	-	317,793	317,793	-	
CURRENT FUND BALANCE (UNRESTRICTED)	335,442	317,793	(17,649)	-	-	-	335,442	317,793	(17,649)	

Mountain View Academy
For the 6 months ending December 31, 2025

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
General Fund					
REVENUE					
State Aid	1,898,530	1,896,624	4,214,720	2,316,190	54.95%
Revenue from State Sources	78,191	67,149	146,460	68,270	46.61%
IDEA Flowthrough	68,096	28,957	57,666	(10,430)	-18.09%
E-Rate (32.004)	3,331	3,680	8,000	4,669	58.37%
Revenue from Private Sources	147,326	35,835	77,030	(70,296)	-91.26%
Contribution from Management Company	1,244,867	1,335,403	2,044,107	799,240	39.10%
Total Revenue & Other Transactions	3,440,340	3,367,648	6,547,983	3,107,643	47.46%
EXPENDITURES					
Basic Instruction					
Salaries & wages	671,894	572,759	1,141,290	469,396	41.13%
Payroll taxes	44,447	47,539	94,727	50,280	53.08%
Insurance benefits	58,801	67,353	137,896	79,095	57.36%
Other benefits	12,394	16,062	32,529	20,135	61.90%
Employment expenses	18,050	5,087	11,305	(6,745)	-59.66%
Contracted services	38,584	38,178	76,388	37,804	49.49%
Curricular tools	61,440	82,617	100,050	38,610	38.59%
Student costs	12,633	12,848	28,945	16,312	56.36%
General supplies	2,154	6,370	14,155	12,001	84.78%
Equipment expense	44,281	43,981	88,305	44,024	49.85%
Dues & subscriptions	5,834	5,888	8,973	3,139	34.98%
Board funds	-	35,000	35,000	35,000	100.00%
Other	(161)	-	-	161	0.00%
Total - Basic Instruction	970,351	933,681	1,769,563	799,212	45.16%
Added Needs					
Compensatory Education					
Salaries & wages	59,051	56,052	112,580	53,529	47.55%
Payroll taxes	4,445	4,533	9,080	4,635	51.05%
Insurance benefits	960	997	2,035	1,076	52.86%
Other benefits	1,220	1,311	2,625	1,405	53.51%
Curricular tools	11,608	6,525	14,500	2,892	19.95%
Equipment expense	1,878	-	-	(1,878)	0.00%
Subtotal - Compensatory Education	79,161	69,418	140,820	61,659	43.79%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Special Education					
Salaries & wages	139,950	135,978	272,584	132,634	48.66%
Payroll taxes	10,404	11,286	22,625	12,221	54.02%
Insurance benefits	7,735	13,149	26,933	19,198	71.28%
Other benefits	1,565	3,696	7,482	5,918	79.09%
Employment expenses	97	686	1,487	1,390	93.50%
Contracted services	80,940	11,247	24,993	(55,947)	-223.85%
Curricular tools	2,906	842	1,870	(1,036)	-55.39%
Equipment expense	-	164	365	365	100.00%
Dues & subscriptions	6,484	3,401	7,557	1,073	14.20%
Subtotal - Special Education	250,080	180,450	365,896	115,816	31.65%
Total - Added Needs	329,241	249,868	506,716	177,475	35.02%
Pupil Services					
Health services	34,144	50,508	106,234	72,090	67.86%
Psychological services	10,174	9,141	18,216	8,042	44.15%
Speech pathology	35,741	22,386	49,746	14,005	28.15%
Social work services	32,473	32,887	65,560	33,087	50.47%
Other (including recess aides)	45,713	58,002	126,568	80,855	63.88%
Total - Pupil Services	158,245	172,924	366,325	208,079	56.80%
Instructional Staff Support					
Salaries & wages	114,802	115,993	229,933	115,132	50.07%
Payroll taxes	8,587	9,627	19,084	10,497	55.00%
Insurance benefits	12,503	13,471	27,482	14,979	54.51%
Other benefits	2,369	4,080	8,398	6,029	71.79%
Employment expenses	16,033	14,143	30,048	14,015	46.64%
Contracted services	56,228	57,449	116,196	59,967	51.61%
Curricular tools	7,007	6,800	6,800	(207)	-3.05%
General supplies	187	125	250	63	25.12%
Improvement of instruction	31,277	28,240	56,896	25,619	45.03%
Communication	4,620	4,648	9,300	4,680	50.32%
Total - Instructional Staff Support	253,613	254,576	504,387	250,775	49.72%
General Administration					
Board of Education					
Board of education administration	15,735	16,829	32,808	17,073	52.04%
Employment expenses	1,920	255	510	(1,410)	-276.45%
Professional services - audit & other	6,196	4,408	7,600	1,404	18.47%
Professional services - legal	29,808	7,497	15,000	(14,808)	-98.72%
General supplies	264	-	-	(264)	0.00%
Insurance	2,816	3,004	6,010	3,194	53.14%
Subtotal - Board of Education	56,740	31,993	61,928	5,189	8.38%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Executive Administration					
Executive administration	52,653	52,519	103,177	50,524	48.97%
Oversight fee	33,076	43,482	96,627	63,551	65.77%
Subtotal - Executive Administration	85,730	96,002	199,805	114,075	57.09%
Grant Procurement					
Subtotal - Grant Procurement					0.00%
Total - General Administration	142,469	127,995	261,733	119,264	45.57%
School Administration					
Office of the Principal					
Salaries & wages	120,193	118,915	236,116	115,923	49.10%
Payroll taxes	9,166	9,870	19,598	10,431	53.23%
Insurance benefits	9,905	10,611	21,612	11,707	54.17%
Other benefits	2,653	2,845	5,650	2,996	53.04%
Employment expenses	10,780	5,854	11,575	795	6.87%
Contracted services	802	387	775	(27)	-3.48%
General supplies	1,379	3,360	5,700	4,321	75.81%
Insurance	254	255	510	256	50.15%
Equipment expense	955	-	-	(955)	0.00%
Communication	1,399	1,852	3,705	2,306	62.24%
Dues & subscriptions	2,400	2,877	3,955	1,555	39.31%
Subtotal - Office of the Principal	159,887	156,827	309,195	149,309	48.29%
Other School Administration					
Admissions & other administrative support	28,782	27,708	54,189	25,407	46.89%
Salaries & wages	10,013	17,689	34,976	24,963	71.37%
Payroll taxes	943	1,468	2,903	1,960	67.52%
Insurance benefits	443	64	126	(317)	-251.97%
Other benefits	172	425	839	667	79.51%
Employment expenses	245	484	1,075	830	77.25%
Marketing	220,602	229,413	344,709	124,108	36.00%
Dues & subscriptions	66	125	250	184	73.55%
Subtotal - Other School Administration	261,265	277,375	439,068	177,803	40.50%
Total - School Administration	421,151	434,201	748,263		

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Business & Internal Services					
Fiscal services	50,557	46,891	96,699	46,141	47.72%
Internal distribution services	777	1,138	2,271	1,494	65.78%
Miscellaneous	2,588	2,786	6,258	3,670	58.65%
Total - Business & Internal Services	53,922	50,814	105,227	51,305	48.76%
Central Services					
Planning, research, development	1,103	1,059	2,101	998	47.50%
Information services	35,303	33,795	57,890	22,587	39.02%
Data processing services	14,638	14,387	28,519	13,882	48.67%
Other central services	2,815	6,250	12,595	9,781	77.65%
Miscellaneous	42,963	47,282	95,493	52,529	55.01%
Total - Central Services	96,821	102,774	196,598	99,776	50.75%
Operations & Maintenance					
Internal building services	7,871	8,276	16,444	8,574	52.14%
Safety & security	40,980	41,527	88,134	47,154	53.50%
Insurance	7,923	6,827	13,660	5,737	42.00%
Equipment expense	8,473	10,812	18,588	10,115	54.42%
Lease of building	786,240	785,926	1,572,480	786,240	50.00%
Janitorial services	74,378	68,972	138,000	63,622	46.10%
Building repairs & maintenance	35,064	81,685	163,250	128,186	78.52%
Utilities	23,642	27,000	57,400	33,758	58.81%
Dues & subscriptions	43	-	-	(43)	0.00%
Total - Operations & Maintenance	984,614	1,031,025	2,067,956	1,083,342	52.39%
Pupil Transportation Services					
Student costs	-	4,592	10,815	10,815	100.00%
Total - Pupil Transportation Services	-	4,592	10,815	10,815	100.00%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Other Support Services					
Pupil Activities					
Salaries & wages	1,610	-	-	(1,610)	0.00%
Contracted services	3,390	-	-	(3,390)	0.00%
Student costs	49	-	-	(49)	0.00%
Total - Pupil Activities	5,049	-	-	(5,049)	0.00%
Community Services					
Community Activities					
Total - Community Activities	-	-	-	-	0.00%
Welfare Activities					
Total - Welfare Activities	-	-	-	-	0.00%
Outgoing Transfer to School Service Fund	7,213	5,198	10,400	3,187	30.64%
Total Expenditures & Other Transactions	3,422,691	3,367,648	6,547,983	3,125,292	47.73%
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	17,649	-	-	(17,649)	0.00%
Beginning Fund Balance (7/1)	317,793	317,793	317,793	-	0.00%
Ending Fund Balance	335,442	317,793	317,793	(17,649)	-5.55%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
School Service Fund					
REVENUE					
Other	-	-	-	-	0.00%
Total Food Service Revenue	-	-	-	-	0.00%
Transfer In from General Fund	7,213	5,198	10,400	3,187	30.64%
Total Revenue and Incoming Transfers	7,213	5,198	10,400	3,187	30.64%
EXPENDITURES					
Operations & Maintenance					
Supplies, materials including commodities expense	5,200	5,198	10,400	5,200	50.00%
Total Operations & Maintenance	5,200	5,198	10,400	5,200	50.00%
Food Services					
Supplies, materials including commodities expense	-	-	-	-	0.00%
Salaries & wages	-	-	-	-	0.00%
Equipment purchases & repairs	2,013	-	-	(2,013)	0.00%
Total Food Service Expenditures	2,013	-	-	(2,013)	0.00%
Total Expenditures & Other Transactions	7,213	5,198	10,400	3,187	30.64%
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses					
Beginning Fund Balance (7/1)	-	-	-	-	0.00%
Ending Food Service Fund Balance	-	-	-	-	0.00%