

**Mountain View Academy**  
Balance Sheet  
As of March 31, 2025

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
<b>ASSETS</b>				
Cash	319,411	-	-	319,411
Accounts Receivable	105,396	-	-	105,396
Due from Management Co	5,174	-	-	5,174
<b>Total Assets</b>	<b>429,980</b>	<b>-</b>	<b>-</b>	<b>429,980</b>
<b>LIABILITIES &amp; FUND BALANCE</b>				
<b>LIABILITIES</b>				
Deferred Revenue	108,026	-	-	108,026
<b>Total Liabilities</b>	<b>108,026</b>	<b>-</b>	<b>-</b>	<b>108,026</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	305,158	-	-	305,158
Current Yr Activity	16,796	-	-	16,796
<b>Ending Fund Balance</b>	<b>321,954</b>	<b>-</b>	<b>-</b>	<b>321,954</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>429,980</b>	<b>-</b>	<b>-</b>	<b>429,980</b>

# Mountain View Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
For the 9 months ending March 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
<b>REVENUE</b>										
State Aid	3,264,700	4,510,973	1,246,273	-	-	-	3,264,700	4,510,973	1,246,273	27.63%
Other State Sources	101,536	96,948	(4,588)	-	-	-	101,536	96,948	(4,588)	-4.73%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	72,359	74,938	2,579	-	-	-	72,359	74,938	2,579	3.44%
Private Sources	(64,127)	34,740	98,867	-	-	-	(64,127)	34,740	98,867	284.59%
Contribution from Management Company	1,884,908	1,703,427	(181,481)	-	-	-	1,884,908	1,703,427	(181,481)	-10.65%
Total Revenues and Transfers	5,259,376	6,421,026	1,161,650	-	-	-	5,259,376	6,421,026	1,161,650	18.09%
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>										
Instruction										
Basic Instruction	1,518,558	1,881,247	362,689	-	-	-	1,518,558	1,881,247	362,689	19.28%
Added Needs	490,039	425,330	(64,709)	-	-	-	490,039	425,330	(64,709)	-15.21%
Support Services										
Pupil Services	321,095	402,273	81,178	-	-	-	321,095	402,273	81,178	20.18%
Instructional Staff Support	387,023	464,616	77,594	-	-	-	387,023	464,616	77,594	16.70%
General Administration	149,840	196,411	46,571	-	-	-	149,840	196,411	46,571	23.71%
School Administration	512,182	689,514	177,332	-	-	-	512,182	689,514	177,332	25.72%
Business & Internal Services	75,114	102,289	27,175	-	-	-	75,114	102,289	27,175	26.57%
Central Services	163,274	195,873	32,598	-	-	-	163,274	195,873	32,598	16.64%
Operations & Maintenance	1,609,827	2,041,853	432,026	-	-	-	1,609,827	2,041,853	432,026	21.16%
Pupil Transportation Services	6,643	9,620	2,977	-	-	-	6,643	9,620	2,977	30.95%
Other Support Services	191	-	(191)	8,695	10,400	1,705	8,886	10,400	1,514	14.56%
Community Services										
Community Activities	-	1,400	1,400	-	-	-	-	1,400	1,400	100.00%
Welfare Activities	100	200	100	-	-	-	100	200	100	49.91%
Total Expenditures	5,233,884	6,410,626	1,176,742	8,695	10,400	1,705	5,242,580	6,421,026	1,178,446	18.35%
EXCESS OF REVENUES OVER EXPENDITURES	25,492	10,400	(15,092)	(8,695)	(10,400)	(1,705)	16,796	-	(16,796)	
Transfer Between Funds	(8,695)	(10,400)	(1,705)	8,695	10,400	1,705	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	305,158	305,158	-	-	-	-	305,158	305,158	-	
CURRENT FUND BALANCE (UNRESTRICTED)	321,954	305,158	(16,797)	-	-	-	321,954	305,158	(16,796)	

**Mountain View Academy**  
For the 9 months ending March 31, 2025

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget	Budget Remaining	% of Budget Remaining
<b>General Fund</b>									
<b>REVENUE</b>									
State Aid	3,264,700	3,383,231	4,510,973	-	-	3,264,700	4,510,973	1,246,273	27.63%
Revenue from State Sources	101,536	72,843	96,948	-	-	101,536	96,948	(4,588)	-4.73%
IDEA Flowthrough	57,182	48,442	60,438	-	-	57,182	60,438	3,256	5.39%
ESSER III (84.425D)	8,625	8,600	8,600	8,625	8,600	-	-	(25)	-0.29%
E-Rate (32.004)	6,552	5,900	5,900	-	-	6,552	5,900	(652)	-11.05%
Revenue from Private Sources	(64,127)	26,055	34,740	-	-	(64,127)	34,740	98,867	284.59%
Contribution from Management Company	1,884,908	1,411,199	1,703,427	-	-	1,884,908	1,703,427	(181,481)	-10.65%
<b>Total Revenue &amp; Other Transactions</b>	<b>5,259,376</b>	<b>4,956,270</b>	<b>6,421,026</b>	<b>8,625</b>	<b>8,600</b>	<b>5,250,750</b>	<b>6,412,426</b>	<b>1,161,650</b>	<b>18.09%</b>
<b>EXPENDITURES</b>									
<b>Basic Instruction</b>									
Salaries & wages	992,896	909,303	1,137,736	9,732	-	983,164	1,137,736	144,840	12.73%
Payroll taxes	85,292	75,472	94,432	744	-	84,547	94,432	9,141	9.68%
Insurance benefits	123,492	130,563	160,963	-	-	123,492	160,963	37,471	23.28%
Other benefits	13,594	24,927	31,450	292	-	13,302	31,450	17,856	56.78%
Employment expenses	17,312	9,342	12,050	-	-	17,312	12,050	(5,262)	-43.67%
Contracted services	58,679	58,448	77,963	-	-	58,679	77,963	19,284	24.73%
Curricular tools	93,895	123,368	138,870	-	-	93,895	138,870	44,975	32.39%
Student costs	10,425	23,494	31,325	-	-	10,425	31,325	20,900	66.72%
General supplies	7,854	10,189	13,585	-	-	7,854	13,585	5,731	42.19%
Marketing	39	-	-	-	-	39	-	(39)	0.00%
Equipment expense	110,516	104,410	139,268	-	-	110,516	139,268	28,753	20.65%
Dues & subscriptions	4,570	7,197	8,605	-	-	4,570	8,605	4,035	46.89%
Board funds	-	35,000	35,000	-	-	-	35,000	35,000	100.00%
Other	(5)	-	-	-	-	(5)	-	5	0.00%
<b>Total - Basic Instruction</b>	<b>1,518,558</b>	<b>1,511,713</b>	<b>1,881,247</b>	<b>10,768</b>	<b>-</b>	<b>1,507,789</b>	<b>1,881,247</b>	<b>362,689</b>	<b>19.28%</b>
<b>Added Needs</b>									
<b>Compensatory Education</b>									
Salaries & wages	80,209	71,929	90,367	-	-	80,209	90,367	10,157	11.24%
Payroll taxes	6,979	5,583	7,000	-	-	6,979	7,000	21	0.30%
Insurance benefits	8,290	8,244	10,323	-	-	8,290	10,323	2,033	19.69%
Other benefits	1,739	1,615	2,024	-	-	1,739	2,024	285	14.09%
Employment expenses	236	-	-	-	-	236	-	(236)	0.00%
Curricular tools	5,097	3,912	5,216	-	-	5,097	5,216	118	2.27%
Equipment expense	-	8,600	8,600	-	8,600	-	-	8,600	100.00%
<b>Subtotal - Compensatory Education</b>	<b>102,551</b>	<b>99,883</b>	<b>123,529</b>	<b>-</b>	<b>8,600</b>	<b>102,551</b>	<b>114,929</b>	<b>20,978</b>	<b>16.98%</b>
<b>Special Education</b>									
Salaries & wages	152,133	171,273	215,528	-	-	152,133	215,528	63,394	29.41%
Payroll taxes	12,276	14,216	17,889	-	-	12,276	17,889	5,613	31.38%
Insurance benefits	9,233	28,931	35,974	-	-	9,233	35,974	26,741	74.33%
Other benefits	1,946	4,453	5,629	-	-	1,946	5,629	3,683	65.43%
Employment expenses	17,823	14,279	19,038	-	-	17,823	19,038	1,215	6.38%
Contracted services	187,855	-	-	-	-	187,855	-	(187,855)	0.00%
Curricular tools	6,221	6,912	7,743	-	-	6,221	7,743	1,522	19.66%
<b>Subtotal - Special Education</b>	<b>387,488</b>	<b>240,063</b>	<b>301,801</b>	<b>-</b>	<b>-</b>	<b>387,488</b>	<b>301,801</b>	<b>(85,687)</b>	<b>-28.39%</b>
<b>Total - Added Needs</b>	<b>490,039</b>	<b>339,946</b>	<b>425,330</b>	<b>-</b>	<b>8,600</b>	<b>490,039</b>	<b>416,730</b>	<b>(64,709)</b>	<b>-15.21%</b>
<b>Pupil Services</b>									
Health services	62,554	80,668	107,660	-	-	62,554	107,660	45,105	41.90%
Psychological services	27,625	20,520	27,360	-	-	27,625	27,360	(265)	-0.97%
Speech pathology	65,590	42,970	57,293	-	-	65,590	57,293	(8,297)	-14.48%
Social work services	87,826	80,568	107,424	-	-	87,826	107,424	19,598	18.24%
Other (including recess aides)	77,500	77,767	102,536	-	-	77,500	102,536	25,037	24.42%
<b>Total - Pupil Services</b>	<b>321,095</b>	<b>302,493</b>	<b>402,273</b>	<b>-</b>	<b>-</b>	<b>321,095</b>	<b>402,273</b>	<b>81,178</b>	<b>20.18%</b>

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget	Budget Remaining	% of Budget Remaining
<b>Instructional Staff Support</b>									
Salaries & wages	175,562	163,806	213,853	-	-	175,562	213,853	38,291	17.91%
Payroll taxes	14,167	13,562	17,683	-	-	14,167	17,683	3,516	19.88%
Insurance benefits	7,073	6,338	8,182	-	-	7,073	8,182	1,109	13.56%
Other benefits	5,458	5,996	7,879	-	-	5,458	7,879	2,421	30.73%
Employment expenses	11,744	19,108	22,938	-	-	11,744	22,938	11,194	48.80%
Contracted services	82,463	81,363	108,448	-	-	82,463	108,448	25,985	23.96%
Curricular tools	7,736	7,100	7,100	-	-	7,736	7,100	(636)	-8.96%
General supplies	1,248	345	460	-	-	1,248	460	(788)	-171.20%
Improvement of instruction	74,596	51,445	68,835	-	-	74,596	68,835	(5,762)	-8.37%
Communication	6,977	6,927	9,240	-	-	6,977	9,240	2,263	24.50%
<b>Total - Instructional Staff Support</b>	<b>387,023</b>	<b>355,990</b>	<b>464,616</b>	<b>-</b>	<b>-</b>	<b>387,023</b>	<b>464,616</b>	<b>77,594</b>	<b>16.70%</b>
<b>General Administration</b>									
<b>Board of Education</b>									
Board of education administration	23,505	24,698	32,913	-	-	23,505	32,913	9,409	28.59%
Employment expenses	481	382	510	-	-	481	510	29	5.65%
Professional services - audit & other	6,507	6,715	8,500	-	-	6,507	8,500	1,993	23.44%
Professional services - legal	9,744	7,497	10,000	-	-	9,744	10,000	256	2.56%
General supplies	198	-	-	-	-	198	-	(198)	0.00%
Insurance	3,003	2,849	3,800	-	-	3,003	3,800	797	20.98%
Dues & subscriptions	3,380	-	-	-	-	3,380	-	(3,380)	0.00%
<b>Subtotal - Board of Education</b>	<b>46,817</b>	<b>42,141</b>	<b>55,723</b>	<b>-</b>	<b>-</b>	<b>46,817</b>	<b>55,723</b>	<b>8,906</b>	<b>15.98%</b>
<b>Executive Administration</b>									
Executive administration	28,842	28,746	37,690	-	-	28,842	37,690	8,848	23.48%
Oversight fee	74,181	77,249	102,998	-	-	74,181	102,998	28,818	27.98%
<b>Subtotal - Executive Administration</b>	<b>103,023</b>	<b>105,995</b>	<b>140,688</b>	<b>-</b>	<b>-</b>	<b>103,023</b>	<b>140,688</b>	<b>37,665</b>	<b>26.77%</b>
<b>Grant Procurement</b>									
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total - General Administration</b>	<b>149,840</b>	<b>148,136</b>	<b>196,411</b>	<b>-</b>	<b>-</b>	<b>149,840</b>	<b>196,411</b>	<b>46,571</b>	<b>23.71%</b>
<b>School Administration</b>									
<b>Office of the Principal</b>									
Salaries & wages	169,409	156,712	207,470	-	-	169,409	207,470	38,061	18.35%
Payroll taxes	15,172	13,007	17,220	-	-	15,172	17,220	2,048	11.89%
Insurance benefits	12,706	15,126	19,829	-	-	12,706	19,829	7,123	35.92%
Other benefits	3,708	3,724	4,930	-	-	3,708	4,930	1,222	24.79%
Employment expenses	3,347	10,661	12,464	-	-	3,347	12,464	9,118	73.15%
Contracted services	1,155	562	750	-	-	1,155	750	(405)	-53.99%
General supplies	3,325	4,381	5,510	-	-	3,325	5,510	2,185	39.66%
Insurance	424	675	900	-	-	424	900	476	52.92%
Equipment expense	2,302	-	-	-	-	2,302	-	(2,302)	0.00%
Communication	4,347	2,706	3,610	-	-	4,347	3,610	(737)	-20.43%
Dues & subscriptions	4,148	4,416	4,955	-	-	4,148	4,955	807	16.28%
<b>Subtotal - Office of the Principal</b>	<b>220,043</b>	<b>211,972</b>	<b>277,638</b>	<b>-</b>	<b>-</b>	<b>220,043</b>	<b>277,638</b>	<b>57,596</b>	<b>20.74%</b>
<b>Other School Administration</b>									
Admissions & other administrative support	76,373	92,984	123,313	-	-	76,373	123,313	46,940	38.07%
Salaries & wages	24,897	26,629	35,459	-	-	24,897	35,459	10,563	29.79%
Payroll taxes	2,327	2,210	2,943	-	-	2,327	2,943	616	20.92%
Insurance benefits	870	96	128	-	-	870	128	(742)	-581.57%
Other benefits	304	639	851	-	-	304	851	547	64.33%
Employment expenses	2,788	1,711	2,281	-	-	2,788	2,281	(507)	-22.22%
General supplies	526	-	-	-	-	526	-	(526)	0.00%
Marketing	183,963	187,852	246,901	-	-	183,963	246,901	62,938	25.49%
Dues & subscriptions	93	-	-	-	-	93	-	(93)	0.00%
<b>Subtotal - Other School Administration</b>	<b>292,139</b>	<b>312,120</b>	<b>411,875</b>	<b>-</b>	<b>-</b>	<b>292,139</b>	<b>411,875</b>	<b>119,736</b>	<b>29.07%</b>
<b>Total - School Administration</b>	<b>512,182</b>	<b>524,091</b>	<b>689,514</b>	<b>-</b>	<b>-</b>	<b>512,182</b>	<b>689,514</b>		

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget	Budget Remaining	% of Budget Remaining
<b>Business &amp; Internal Services</b>									
Fiscal services	73,940	69,829	100,078	-	-	73,940	100,078	26,139	26.12%
Internal distribution services	1,174	1,659	2,211	-	-	1,174	2,211	1,036	46.88%
<b>Total - Business &amp; Internal Services</b>	<b>75,114</b>	<b>71,488</b>	<b>102,289</b>	<b>-</b>	<b>-</b>	<b>75,114</b>	<b>102,289</b>	<b>27,175</b>	<b>26.57%</b>
<b>Central Services</b>									
Planning, research, development	2,778	2,834	3,765	-	-	2,778	3,765	987	26.22%
Information services	10,486	31,320	42,163	-	-	10,486	42,163	31,677	75.13%
Staff/Personnel services	111,741	72,726	97,928	-	-	111,741	97,928	(13,813)	-14.11%
Data processing services	22,945	19,542	25,721	-	-	22,945	25,721	2,777	10.80%
Other central services	15,326	19,443	26,295	-	-	15,326	26,295	10,970	41.72%
<b>Total - Central Services</b>	<b>163,274</b>	<b>145,866</b>	<b>195,873</b>	<b>-</b>	<b>-</b>	<b>163,274</b>	<b>195,873</b>	<b>32,598</b>	<b>16.64%</b>
<b>Operations &amp; Maintenance</b>									
Internal building services	12,228	12,665	17,005	-	-	12,228	17,005	4,777	28.09%
Safety & security	51,167	42,826	56,589	-	-	51,167	56,589	5,422	9.58%
Insurance	20,161	19,942	26,600	-	-	20,161	26,600	6,439	24.21%
Equipment expense	13,491	19,176	25,579	-	-	13,491	25,579	12,088	47.26%
Lease of building	1,179,360	1,178,888	1,572,480	-	-	1,179,360	1,572,480	393,120	25.00%
Janitorial services	139,628	100,500	134,000	-	-	139,628	134,000	(5,628)	-4.20%
Building repairs & maintenance	149,564	121,926	152,600	-	-	149,564	152,600	3,036	1.99%
Communication	-	2,774	3,700	-	-	-	3,700	3,700	100.00%
Utilities	44,228	41,636	53,300	-	-	44,228	53,300	9,072	17.02%
<b>Total - Operations &amp; Maintenance</b>	<b>1,609,827</b>	<b>1,540,334</b>	<b>2,041,853</b>	<b>-</b>	<b>-</b>	<b>1,609,827</b>	<b>2,041,853</b>	<b>432,026</b>	<b>21.16%</b>
<b>Pupil Transportation Services</b>									
Student costs	6,643	7,215	9,620	-	-	6,643	9,620	2,977	30.95%
<b>Total - Pupil Transportation Services</b>	<b>6,643</b>	<b>7,215</b>	<b>9,620</b>	<b>-</b>	<b>-</b>	<b>6,643</b>	<b>9,620</b>	<b>2,977</b>	<b>30.95%</b>
<b>Other Support Services</b>									
<b>Pupil Activities</b>									
Contracted services	52	-	-	-	-	52	-	(52)	0.00%
Student costs	139	-	-	-	-	139	-	(139)	0.00%
<b>Total - Pupil Activities</b>	<b>191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191</b>	<b>-</b>	<b>(191)</b>	<b>0.00%</b>
<b>Community Services</b>									
<b>Community Activities</b>									
Student costs	-	1,050	1,400	-	-	-	1,400	1,400	100.00%
<b>Total - Community Activities</b>	<b>-</b>	<b>1,050</b>	<b>1,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,400</b>	<b>1,400</b>	<b>100.00%</b>
<b>Welfare Activities</b>									
Student costs	100	150	200	-	-	100	200	100	49.91%
<b>Total - Welfare Activities</b>	<b>100</b>	<b>150</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>200</b>	<b>100</b>	<b>49.91%</b>
Outgoing Transfer to School Service Fund	8,695	7,797	10,400	-	-	8,695	10,400	1,705	16.39%
Total Expenditures & Other Transactions	5,242,580	4,956,270	6,421,026	10,768	8,600	5,231,811	6,412,426	1,178,446	18.35%
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>16,796</b>	<b>-</b>	<b>-</b>	<b>(2,143)</b>	<b>-</b>	<b>18,939</b>	<b>-</b>	<b>(16,796)</b>	<b>0.00%</b>
Beginning Fund Balance (7/1)	305,158	305,158	305,158	-	-	305,158	305,158	-	0.00%
Ending Fund Balance	321,954	305,158	305,158	(2,143)	-	324,097	305,158	(16,796)	-5.50%

[illegible]