



Hill View Montessori

Board of Trustees Meeting

Published on February 24, 2025 at 12:47 PM EST

Amended on February 25, 2025 at 4:00 PM EST

Date and Time

Thursday February 27, 2025 at 6:30 PM EST

Location

Hill View Montessori Charter Public School
75 Foundation Ave.
Haverhill, MA 01835

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:30 PM
A. Record Attendance		Jeff Hood	1 m
B. Call the Meeting to Order		Jeff Hood	
C. Public Comment		Jeff Hood	
D. Approve Minutes	Approve Minutes	Jeff Hood	1 m
Approve minutes for Board of Trustees Meeting on January 23, 2025			

	Purpose	Presenter	Time
II. Updates			6:32 PM
A. New Board Members	Discuss	Jeff Hood	10 m
Introduction of two new possible Board members: Jeannette Rocker and Ganesh Kumar			
B. Surveillance Camera Policy	Vote	Jeff Hood	5 m
Second read and vote for new HVMCPS Surveillance Camera Policy			
C. Staff Complaint Procedure	Vote	Jeff Hood	5 m
Second read and vote of updated Staff Complaint Procedure as part of the HVMCPS Employee Handbook			
D. HVMCPS Draft 2025-2026 Academic School Calendar	Discuss	Ginger Whitson	5 m
First read of the draft 2025-2026 Academic School Calendar			
E. Leadership Transition Update	FYI	Jeff Landry, Paul Carlis	10 m
This will include a Search Committee update			
F. PTO Update	FYI	Jeff Hood	2 m
G. New Business		Jeff Hood	5 m
H. Accountability	FYI	Allysha Roth, Hannah Herklotz	5 m
I. Development	FYI	Sarah Brush	5 m
J. Finance	FYI	Jeff Landry	20 m
Included under this agenda item will be a Capital Improvement update			
III. Closing Items			7:44 PM
A. Next Meeting	Discuss	Jeff Hood	1 m
Scheduled 4th Thursday is 3/27/2025			
B. Adjourn Meeting	Vote	Jeff Hood	

Coversheet

Approve Minutes

Section: I. Opening Items
Item: D. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board of Trustees Meeting on January 23, 2025

APPROVED



Hill View Montessori

Minutes

Board of Trustees Meeting

Date and Time

Thursday January 23, 2025 at 6:30 PM

Location

Hill View Montessori Charter Public School
75 Foundation Ave.
Haverhill, MA 01835

Directors Present

J. Hood, J. Landry, K. Laureano, P. Carelis, R. Turner, S. Brush, V. Guzman

Directors Absent

A. Roth, J. Edokpolor

Guests Present

G. Whitson, H. Herklotz, N. Dolan, P. Arnold, dennis

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

J. Hood called a meeting of the board of directors of Hill View Montessori to order on Thursday Jan 23, 2025 at 6:30 PM.

C.

Public Comment

D. Approve Minutes

J. Hood made a motion to approve the minutes from Board of Trustees Meeting on 11-21-24.

S. Brush seconded the motion.

The board **VOTED** to approve the motion.

II. Updates

A. Surveillance Camera Policy

Ginger spoke regarding the new surveillance camera policy. Goal is to increase school safety, deter bad behavior and have more evidence in the case of incidents. Policy was derived from policies at 2 other MA charter schools.

Cameras are visible, signage to declare presence to anyone entering the building, and not placed in any private places such as bathrooms.

They do not record sound to stay compliant with wire tapping laws

Hallways, entryways and exits. Perhaps secondary areas such as great room. Will not be monitored live.

Video would be stored for 30 days by server of company the school is using. Accessible to authorized individuals only.

Currently evaluating vendors. One has been in today, 2 more coming. Expecting quotes this month.

Question: how many incidents/year? 15-20

Budget? Still being determined. There are options at many price points. There would be a monthly monitoring cost

Timeframe? A: Depends on cost, but may be an item for next school year's budget

Q: Would there be grant money available for this? A: Definitely a possibility. Look into recent school safety grant that was discussed.

Questions via email. Will be distributed to board.

Questions on policy language in terms of who is authorized to view video.

Will review revisions at next BoT meeting

B. Staff Complaint Procedure

Phil spoke with HR Knowledge regarding requested changes to policy. Changed pronouns to specific such as "Employee"

Also cleaned up language in process regarding skipping steps as appropriate

Also added specific contact information for Jeff Hood within the policy. Question: Should we make this more general to avoid having to revamp the policy following change?

Jeff Landry: Change mention of "must" to "should" in terms of resolving issue with ED.

C. Leadership Transition Update

D. PTO Update

PTO meeting yesterday.

Community event: Movie at the school this Sunday

Dance on March 2

E. New Business

F. Executive Director Report

Phil: Kindergarteners have been assessed twice, Grades 1-8 assessed once for reading, once for STAR math

Hannah doing classroom DERS evaluations and observations currently

Universal mental health screening was completed with 82% of student body over Q4 of 2024. Report shows graph of results. Q: What happens when a student scores low. A: this report doesn't look at individuals, unable to determine who may have scored low, but work with staff to determine if anyone is at risk.

Advertising for FT Math position as current math teacher is moving to special ed in Fall.

Q: What if we do not get applicants? A: Keep asking within network for referrals. This is a good time to be searching but might be limited pool

One student withdrawal since last meeting. Transferred to special learning environment.

YTD: 2 withdrawals, one death

Info session last Wednesday for lottery applicants. About 75 attendees. Currently 342 applicants, same as last year. 115 k applicants. Q: How many open spots for K? A: currently 18 (14 siblings, save 4 seats for hold backs)

December: Elementary school concert was "delightful" and a great success. Thank you to all involved in helping out.

Ginger helped spearhead schoolwide day of service 1/20 in honor of MLK day. Food drive, pond cleanup (postponed due to weather). Service event at shelter. Food pantry event this upcoming Monday. Hoping to continue and expand in future years.

Coach C driving American Heart Association activity as a fundraiser and teaching hands-only CPR skills.

Phil also thanked everyone for his time here at HCM. Proud of what we have been able to accomplish. Feel comfortable moving on knowing that it will continue.

Question: Is wrestling group coming back? A: No, they found an alternate facility.

G. Accountability

Kristen wasn't able to attend recent meeting and Allysha is out sick.

Discussion on how to address technical issues and confident it won't be an issue going forward.

Calendar schedule was edited.

H. Development

May 17th 11-2 tentative date for anniversary event

Alumni event is being tabled for right now as costs were prohibitive along with scheduling difficulties.

Focus now on Rock n Roll Bingo, sponsors now on website.

Working with Art, music depts to create community gift & performance

I. Finance

Jeff Hood introduced discussion on capital improvement project. Large sum currently due to architecture and construction firms for planning work done to date (approx \$221k)

Jeff's questions for them: We received 2 numbers for project cost: \$1.4 million (napkin math), total project budget cost was double this amount. This was it includes the full costs including legal, planning, etc. Still just an estimate and actual cost could be even higher

Alternative bid strategy suggestion: We would put out a bid for several things we are interested in. HVAC is most important, electrical panel next. Under MA law, alternative bid strategy has specific details and requirements that can be restricting based on priority of projects. Clear decision needed in coming weeks.

Mad rush by school systems for summer work. May want to consider a start a bit later in the summer as it could reduce costs.

\$13-\$20k costs for getting bids to us. Bid process is required under MA law to due to size/cost of project

How do we afford this and stay within DESE financial metrics?

Question: what was building subcommittee thoughts? a: lower cost option (recoating roof vs replacement). They felt it was best to move forward with process rather than pause.

Question: What would delta now be between recoating and replacement given jump from original estimate to full project estimate?

R. Turner made a motion to Move forward with capital project to bid stage (format to be qualified).

J. Landry seconded the motion.

The board **VOTED** to approve the motion.

Veronica: Tuition went up by \$300 something per pupil, \$99,000 more than budgeted

Personnel cost is biggest increase on budget sheet. 4 additional positions plus changes. This will be a focus on next year's budget

In admin Board on Track is largest non-budgeted expense. Accounting firm cost also increased and there were additional billable hours

ERTC funds release of \$825k to be realized along with capital project estimate costs as noted above.

New budget development project begins next month. First draft released in March.

Question: Is Phil's departure factored into budget and will there be offset from new hire?

A: No, but not planning to start new hire until 7/1 most likely.

Question: Are we in the black without including ERTC? Yes, slightly.

Question: Are there ways to reduce spend via adjustments this year? Jeff L and Veronica not in favor of making mid year changes that affect student experience.

III. Closing Items

A. Next Meeting

Next meeting 2/27

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:05 PM.

Respectfully Submitted,

J. Hood

Coversheet

New Board Members

Section: II. Updates
Item: A. New Board Members
Purpose: Discuss
Submitted by:
Related Material: Jeannette Rocker - Resume.pdf
Ganesh Kumar Resume _2025.pdf

Jeannette Rocker
1 Pamela Lane
Haverhill, MA 01832
Rocker.Jeannette@gmail.com
1-978-875-3077

PROFESSIONAL EXPERIENCE

New Balance Athletics, Inc. **Lawrence, MA September 2021 – Present**
Senior Paralegal

Assisting principal labor and employment counsel with employee related litigation matters.
Supporting lead counsel regarding all team sports agreements for global athletes.
Draft correspondence and standard template agreements under the direction of the attorneys.
Perform research and respond to requests regarding wage garnishments.
Manage company-wide anti-harassment compliance training program.
Prepare global retail store license agreements under the direction of senior counsel.
Support Intellectual Property counsel with patent prosecution and docket maintenance.
Review all product descriptions to ensure in compliance with regulatory guidelines.

Charles River Laboratories **Wilmington, MA October 2018 – September 2021**
Legal Assistant

Serve as Company point-person in processing third party risk assessments, reporting findings to senior leadership and support the preparation and finalization of distributor agreements.
Assist in development of internal GDPR and CCPA notices for employees as well as building internal training curriculum to attest to receiving notices.
Review third party adherence to contractual terms to minimize risk of fines and reputational harm.
Coordinating and supporting post M&A integration planning, tracking and processes.
Assist with development and implementation of global legal compliance training program and newsletters.
Works independently to create and maintain databases and comprehensive status reports to track completion of required training and follow up with delinquent employees.
Assist with compliance policy benchmarking and internal maintenance.
Draft and execute quarterly dividends and cash movements amongst subsidiaries.
Maintain global subsidiaries database.
Assist with management, drafting and filing of corporate governance materials.
Support the director of transfer pricing in the preparation and finalization of all intercompany pricing agreements.
Assisting principal labor and employment counsel with employee related litigation matters.
Support corporate social responsibility and employee resource group programs. Management of the internal legal hold process.

The MFA Companies **Tewksbury, MA February 2015 – October 2018**
Operations Coordinator, Center for Quality Control and Administration

Oversaw large administrative projects ensuring all internal compliance regulations are met in a deadline driven environment.
Managed the office hoteling software, including initial software training, maintenance, and daily operations. Assist firm members in new client onboarding procedures, ensuring appropriate risk considerations related to client acceptance are assessed and documented.
Provided lead administrative support to the company's audit department.
Maintaining, updating and creating spreadsheets in Excel.
Assisting staff and clients with utilizing the online company portal. Greeting clients, answering phones and processing incoming mail.

Latti & Anderson LLP **Boston, MA May 2010 - February 2015**
Paralegal & Office Manager

Managed and oversaw the court calendar, e-filing, filing deadlines, scheduling travel, correspondence, and client contact for the firm.
Responsible for opening all new cases and initial client intake.
Prepared and organized all documents for hearings, conferences, and trials.
Processed and sorted all electronic and hard copy mail, digitize all correspondence.

Served as initial point of contact to all outside agencies, counsel, and clients.
Oversaw requests for documents, prepared summaries, spreadsheets, disclosures, and interoffice memorandums.
Managed a high volume of cases all requiring strong attention to detail and high level of confidentiality.

Law Office of Daniel Shapiro

Framingham, MA January 2009 - May 2010

Paralegal & Office Manager

Handled the management of the company bank account, reconciliation, billing and invoicing.
Created all outgoing correspondence, data entry pertaining to Freedom of Information Acts.
Maintained a large caseload of highly confidential information. Performed legal research and writing.

CERTIFICATIONS

Certified Compliance & Ethics Professional (CCEP)
Massachusetts Notary Public

July 2021 – July 2023

April 2022 - Present

EXTRA CURRICULAR ACTIVITIES

Hillview Montessori Charter School

Non-Voting Member of the Board of Directors

November 2024 – Present

Middlesex Community College

Member of the Paralegal Advisory Board.

May 2010 – May 2018

EDUCATION

University of Massachusetts

B.S. in Criminal Justice

*GPA 3.70, Magna Cum Laude

Lowell, MA 2015

Middlesex Community College

A.S. in Paralegal Studies, Honors

*GPA 3.40, Dean's List

Bedford, MA 2009

Ganesh Kumar







10 Gates Farm Cir, Haverhill, MA 01832

Phone (781) 927 5158

E-mail gankum2468@gmail.com

Highly experienced and results-oriented Director of Finance & Accounting with a proven track record of driving financial success in R&D and operations. Expertise in financial planning and analysis, budgeting, forecasting, and risk management. Strong leadership skills and ability to build and motivate high-performing teams

Skills

Microsoft Office		Very Good
ERP System Implementations (SAP and Oracle Cloud)		Very Good
Costing New and Existing products		Excellent
Cost Accounting/FP&A		Excellent
Sox and Internal controls		Very Good
Corporate finance		Very Good

Work History

2023-03 – 2025-01

Associate Director, Inventory Control & Sox Compliance (Supply Chain)

Lantheus, Billerica, MA

- Monitor Inventory Levels and ensure they align with Business needs and goals.
- Inventory reconciliations (CMO & Internal).
- Conduct risk assessments and Internal audits to identify and mitigate compliance risks.
- Lead SOX control reviews with external auditors.

2021-12 - 2023-01

Finance Controller (R&D & Mfg. Operations)

Rapid Micro Bio Systems, Lowell, MA

- Develop and prepare forecasts of plant financial results reflecting changes from trends, activities, and upcoming organizational and regulatory changes, ensuring forecasts are consistent with expectations, supporting analysis and account reconciliations.
- Create and maintain financial models for the manufacturing sites, showing the implications of internal and external changes.
- Provided timely and accurate financial reports to senior management.

- Collaborated with cross-functional teams to ensure alignment of financial goals with business objectives are met.
- Internal auditor for Establishing SOX Control
- Ensure accurate coding for all Purchase Orders and allocate accurate values to inventory and non-inventory items

2018-07 - 2021-12

Associate Director, FP&A & Cost Accounting

Bluebird bio, Inc, Cambridge, MA

- Responsible for overseeing month-end closing procedures for corporate cost accounting & FP&A, including long range sales and profitability analysis.
- Support with preparing executive and board level presentations
- ERP implementation (Oracle Cloud)
- Collaborate with R&D to develop the budget and provide Quarterly Budget/Actual KPIs.
- Developed and maintained financial models and forecasts for various business units.
- Conducted financial analysis to support decision-making and identify opportunities for improvement.
- Prepare Cost models for Gene-therapy R&D products.
- Provide analysis and directions based on consolidated budget and accrual analysis.
- Oversee internal control documentation to maintain Sarbanes-Oxley compliance

2017-09 - 2018-05

Associate Dir FP&A & Compliance Officer

AstraZeneca Pharmaceuticals, Costa Rica, San Jose

- Managed, mentored and lead 5 Analysts.
- Provided quarterly business review to the regional America's controller.
- Responsible for financial reporting (monthly/Quarterly) for all biologic-manufacturing sites (Americas and Europe).
- Collaborate with all manufacturing sites to consolidate Budget and report the plant level budget vs Actual variances.
- Prepare periodic reports for senior management that summarize Financial SOX controls/compliance.

2016-11 - 2017-09

Sr. Mgr. Finance Transformation

AstraZeneca Pharmaceuticals, Alderley Edge & Macclesfield, Manchester, England

- Created organizational structures to improve accounting and finance functions.
- Finance/Accounting lead, Americas to align all operations to common SAP platform.
- Establish SOX Control narratives for Americas (North America, Puerto Rico, Mexico, Costa Rica and Latin America)
- Support system integration support including requirements gathering and report testing.

2011-04 - 2016-11

Sr. Mgr. FP&A (Newark, (DE), Westboro, (MA), West Chester, (Ohio), Gaithersburg (MD) Vaccine Site (Philadelphia)

AstraZeneca Pharmaceuticals, Wilmington, DE

- Mentored four team members, (Consisting of 3 Analysts & 1 Senior Analyst).

- Responsible for monthly, quarterly, and annual close, for all sites in US and Canada, while troubleshooting various accounting and control issues.
- Performed financial analysis and reporting for a variety of projects and initiatives.
- Developed and maintained financial models and spreadsheets.
- Prepared and presented financial reports, including actual Vs budget variance analysis to management.
- Provided variance analysis at the site and consolidated level.
- Established Inter-Company Transfer Prices in collaboration with the tax, based on history and future assumptions.
- Track, Analyze and provide details for procurement savings
- Responsible for third party royalty calculations, and payments (Merck, P&G, Teva, Support SOX, KPMG/PWC (UK & US), P&G)

2005-07 - 2011-04

Cost Analyst/Sr. Cost Analyst

AstraZeneca Pharmaceuticals, Westborough, MA

- Coordinated requests to Procurement for new standard costs for raw materials and packaging components and input standard cost into the SAP product costing system.
- Performed the monthly financial close and reporting for PPV, direct labor, process order variances, inventory balances/write-offs and site overtime.
- Prepared monthly KPI results and published them to Site Leadership Team and Procurement organization.
- SOX implementation & SOX Control Liaison for Westboro Mfg. Site.

Education

MBA: Accounting and Business Management

Western New England University - Springfield, MA

Bachelor of Technology: Industrial Engineering

Anna University - Chennai

Certification Management and Strategy Institute: Lean Black Belt Professional (LBBP)

Coversheet

Surveillance Camera Policy

Section: II. Updates
Item: B. Surveillance Camera Policy
Purpose: Vote
Submitted by:
Related Material: HVM Surveillance Camera Policy 2.27.25.pdf

Hill View Montessori Charter Public School

Surveillance Camera Policy

First Read: 1/23/2025

Second Read: 2/27/2025

BOT Approved:

Surveillance Camera Policy

Video surveillance is the use of security cameras to monitor and record activity in a specific area or location for security, safety or monitoring purposes. Security cameras capture live footage, which can be viewed in real-time or recorded for later review.

Hill View Montessori (HVM) seeks to promote and foster school safety with a safe and effective educational and work environment. HVM supports and reserves the right to place and use surveillance cameras, when necessary and appropriate, in its schools, school facilities and/or on its school grounds.

Purpose of Surveillance Cameras

The primary uses of surveillance cameras are as follows:

1. Promote a safe environment by deterring conduct that violates the law, Board of Trustees policy, and/or school-based rules; and
2. Record images for future identification of individuals in the event of violations of law, Board of Trustees policy, and/or school-based rules;
3. Aid in search of lost or missing children, and
4. Assist emergency services personnel.

Surveillance camera use is limited to uses that do not violate federal or state constitutional protections against unreasonable search and seizure, reasonable expectation of privacy and other applicable laws prohibiting wiretapping and electronic surveillance of oral communications.

Surveillance cameras are not a guarantee of safety but are a tool that helps deter crime and assist in promoting the safety and security of individuals and property. Surveillance cameras are implemented as a passive system; no school staff will be designated to view live events in real time.

Implementation, Installation of Surveillance Cameras

Camera installations will only be located in public areas, such as school entrance ways, hallways, recess areas, large public gathering spaces, and parking lots. All camera installations should be visible. The purpose of these installations is to monitor public areas to provide a safe and secure environment for all students, staff and visitors. The cameras shall not be placed in areas where there may be a reasonable expectation of privacy (e.g., rest rooms, locker rooms, private offices, department offices, adult only conference rooms).

Surveillance cameras will not monitor or record sound and will not make audio recordings unless by Court Order and in compliance with wiretap statutes. The use of surveillance cameras and the monitoring of any resultant recordings will be conducted in a professional, ethical and legal manner and in a manner consistent with all existing policies and state and federal laws and will not be based on a subject's personal characteristics, including race, gender, gender

Hill View Montessori Charter Public School

Surveillance Camera Policy

First Read: 1/23/2025

Second Read: 2/27/2025

BOT Approved:

identity, national origin, ethnicity, sexual orientation, disability or other protected class.

In determining the most appropriate use and implementation of surveillance cameras in the school, on school buses, and/or on school grounds, school administration's recommendation will be guided by, at a minimum, the following considerations:

1. Demonstrated need for the device at designated location(s);
2. Appropriateness and effectiveness of proposed protocol(s);
3. The use of additional, less intrusive means to further address the issue of school safety (e.g., restricted access to buildings, use of pass cards, increased lighting, alarms);
4. Right to reasonable expectation of privacy and other legal considerations; and
5. Expense involved to install and to maintain the use of surveillance cameras at designated location(s).

School administration shall maintain a current up-to-date record of locations of installed surveillance cameras.

Monitoring

Only authorized school personnel, as determined by the Executive Director, shall be involved with and/or have access to surveillance cameras and any resultant recordings.

1. All employees involved in video monitoring of public areas will perform their duties in accordance with the practices outlined in this policy.
2. Video surveillance monitors shall be located in areas to which access is controlled and shall not be viewable by unauthorized persons.
3. Video recording may only be monitored by authorized school personnel, as determined by the Executive Director. No unapproved employees may monitor or view video or camera images for any reason except as necessary in the course of an investigation or adjudication.

Any employee violating this policy may be disciplined, up to and including termination. Disciplinary measures will include training in the Family Educational Rights and Privacy Act (FERPA) and relevant law relating to privacy and data sharing. All employees shall receive a copy of this policy and provide written acknowledgment that they have read and understand this policy.

Storage

Any video recording used for surveillance purposes shall be the sole property of the District and stored for no more than 30 days after which such recordings will be promptly erased unless retained as part of a criminal investigation, court proceeding (criminal or civil), or other bona fide use, as approved by the Executive Director. Only authorized school personnel, as determined by the Executive Director, will be the custodian(s) of such recordings and all such recordings shall be properly protected from unauthorized viewing. A record log will be kept of all instances of access to and use of recorded material.

Hill View Montessori Charter Public School

Surveillance Camera Policy

First Read: 1/23/2025

Second Read: 2/27/2025

BOT Approved:

Any video recording used for surveillance can only be stored in three locations.

1. On the surveillance video system's cloud server
2. HVM's administrative drive with access limited to authorized school personnel, as determined by the Executive Director.
3. Employee issued laptop (not cell phone)

Video recordings cannot be shared via email or cell phone.

Release of Information

Surveillance camera recordings are not considered "directory information" and may be subject to confidentiality restrictions, including but not limited to requirements under the Family Educational Rights and Privacy Act (FERPA).

Cameras installed or utilized for criminal investigations by law enforcement agencies are subject to appropriate state and federal laws and are excluded from the scope and application of this policy. This policy also does not apply to legitimate academic use of video cameras for educational purposes that have been approved by school administration.

Requests for viewing a recording must be made in writing to the Executive Director and all public records requests for recordings that are received will be forwarded to Legal Counsel for review. The request, other than public records requests, shall identify the individual for whom access is sought, the date(s) and/or time period(s) for which access is sought, and the rationale why access should be granted. If the request is granted, such viewing must occur in the presence of the Executive Director or authorized school personnel as determined by the Executive Director. Under no circumstances will the video recording be duplicated and/or removed from the premises without the express written authorization of school administration or a Court Order. This includes sharing or duplicating video via text, email, or other technology.

Signage and Notification Regarding Use of Surveillance Cameras

Appropriate and conspicuous signage will be posted at the entrances to the school and on school grounds, and school buses notifying students, staff and members of the general public of the use of surveillance cameras.

Students and staff will receive additional notification, as appropriate, regarding the use of surveillance cameras. Such notification may include, but is not limited to, notice of the use of surveillance cameras being published in the student handbook, employee handbook and the District's website. Such notification does not preclude, as deemed appropriate by school administration, the discussion of the use of surveillance cameras with staff and students to heighten awareness and help foster a sense of security.

Destruction and/or Tampering with Surveillance Cameras

Any individual who tampers with or destroys a video surveillance camera or any part of the

Hill View Montessori Charter Public School

Surveillance Camera Policy

First Read: 1/23/2025

Second Read: 2/27/2025

BOT Approved:

video surveillance system will be subject to appropriate disciplinary action as well as possible criminal charges.

Reporting & Addressing Policy Violations

Any violation of this policy, including unauthorized access, unauthorized sharing of footage, tampering with surveillance footage or equipment, failure to report a known violation, or knowingly providing false information in a violation report must be reported immediately to the Executive Director in writing or via email. Reports should include the date, time, location, and a detailed description of the violation.

All reports of violations will be investigated promptly by the Executive Director or designated personnel. Any confirmed violation will result in disciplinary measures up to and including immediate termination, legal action, and, where applicable, criminal prosecution. Violations involving student privacy, security breaches, or intentional misuse of surveillance footage will be treated as serious infractions with severe consequences.

Coversheet

Staff Complaint Procedure

Section: II. Updates
Item: C. Staff Complaint Procedure
Purpose: Vote
Submitted by:
Related Material: Staff Complaint Procedure revised 2.7.25.pdf

Hill View Montessori Charter Public School

Staff Complaint Procedure

First Read: 1/23/2025

Second Read: 2/27/2025

BOT Approved:

Staff Complaint Procedure

The staff and administration of the Hill View Montessori Charter Public School are expected to act in a student-centered, professional manner that reflects the commitment by the school to educate and enhance all areas of student learning.

The Board of Trustees of Hill View Montessori Charter Public School recognizes that it has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs as well as employment. The Board encourages the early, informal resolution of employee complaints and incidents whenever possible and appropriate.

To address or resolve complaints that do not fall under the harassment, discrimination, and/or retaliation umbrella and which cannot be resolved through the aforementioned early, informal resolution process whenever possible and appropriate, the Board adopts a uniform system of complaint processes specified below. This process shall be prompt, impartial, and equitable and shall comply with all applicable federal and state employment laws and regulations.

In all matters except those related to Whistleblower Policy incidents and reportable issues related to mandatory reporting of abuse of children by staff, if disputes arise regarding personnel-related or employment-related issues, all HVM staff and administrators should follow the following procedures:

Staff Complaints

- Any staff in the school shall have the ability to take any concerns regarding the application of policies and administrative decisions affecting them to another level. In presenting such concerns, the staff shall be assured freedom from restraint, interference, coercion, discrimination, or reprisal.
- All complaints involving an allegation of harassment, discrimination, or retaliation, including those identified by [Title IX of the Education Amendments of 1972](#), should contact: VirtualHR@hilbgroup.com. (*Title IX prohibits gender discrimination, which includes sexual harassment, discrimination, and harassment based on sexual orientation, and discrimination and harassment based on gender identity.*)
- All complaints shall be handled promptly and expeditiously.

Steps in Complaint Process:

Employees are not required to report any complaints to anyone who may be hostile, who has engaged in such conduct, who is a close associate of the person who has engaged in such conduct, or with whom the employee is uncomfortable discussing such matters. In these instances, the employee may proceed to the following level of escalation, up to and including the Board of Trustees chairperson:

hvmbotchair@hvmcps.org.

1. **First Level:** the employee with a complaint will first discuss the complaint with their peer(s) involved in an effort to resolve the matter informally.
2. **Second Level:** If the complaint is not resolved amicably, then the complainant shall discuss the complaint first with their immediate supervisor.

Hill View Montessori Charter Public School

Staff Complaint Procedure

First Read: 1/23/2025

Second Read: 2/27/2025

BOT Approved:

3. **Third Level:** If, as a result of the discussion between the complainant and their immediate supervisor the matter is not resolved, the complainant shall present the complaint in writing to the Executive Director within five (5) school days, giving the full details of the complaint. The Executive Director shall communicate a decision to the complainant in writing within three (3) school days of the receipt of the written complaint.
4. **Fourth Level:** If the complaint remains unresolved, the complainant, no later than five (5) school days after the receipt of the above decision, may appeal it to the Board of Trustees. (Email address for the Board of Trustees chairperson is: hvmbotchair@hvmcps.org.) The Board of Trustees will convene an ad hoc Personnel Committee of the Board of Trustees to review the complaint. The appeal must be made in writing and must give details as to why the decision was unsatisfactory. The ad hoc Personnel Committee shall provide a decision in writing to the complainant within ten (10) school days.
5. **Fifth Level:** If the complaint is not resolved, the complainant may, no later than five (5) school days after receipt of the above decision, appeal it to the full Board of Trustees. The appeal shall be made in writing and must state reasons as to why the decision at the previous level was unsatisfactory. The Board, or a special ad hoc committee thereof, shall review the complaint and may, at the option of the Board, meet with the complainant and render a decision in writing within forty-five (45) days of receipt of the appeal. If the Board decides not to hold a meeting, the complainant shall be notified no later than thirty (30) days after receipt of the appeal.
6. For complaints related to the Executive Director, complainants must first attempt resolution with the Executive Director in accordance with Step 2 above before proceeding to the Board of Trustees in accordance with Steps 3 and 4.
7. A complainant who believes their complaint has not been adequately addressed by the Personnel Committee of the Board of Trustees may submit their complaint in writing to the Commissioner of Education. The laws governing Massachusetts Charter Schools are M.G.L. c. 71 section 89, and 603 CMR 1.00. A copy of these laws will be provided by Hill View Montessori Charter Public School upon request.

The charter school shall investigate and resolve the following complaints:

1. Any complaint alleging charter school violation of applicable state or federal law or regulations including but not limited to Free and Reduced Lunch and special education programs;
2. Any complaint alleging unlawful discrimination in programs and activities against any person based on their actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information or based on their association with a person or group with one or more of these actual or perceived characteristics. Unlawful discrimination includes, but is not limited to, discriminatory bullying, discriminatory intimidation, and sexual harassment.
3. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy.

Coversheet

HVMCPS Draft 2025-2026 Academic School Calendar

Section: II. Updates
Item: D. HVMCPS Draft 2025-2026 Academic School Calendar
Purpose: Discuss
Submitted by:
Related Material: HVMCPS 2025-2026 School Calendar draft v2.5.25.pdf

Hill View Montessori - Board of Trustees Meeting - Agenda - Thursday February 27, 2025 at 6:30 PM
Hill View Montessori Charter Public School 2025-2026

Draft v2.5.25

AUGUST 2025

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

5 school days

SEPTEMBER 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

21 school days

OCTOBER 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

22 school days

August 18-22	All Staff – In Service Days (Mandatory)
August 25	First day of School for All Students K-8
August 25-28	12:00 pm Dismissal KINDERGARTEN STUDENTS ONLY
August 29	12:00 pm Dismissal – All Students K – 8 Labor Day Recess
September 1	NO SCHOOL - Labor Day
September 2-5	12:00 pm Dismissal KINDERGARTEN STUDENTS ONLY
September 25	12:00 pm Dismissal - Students Staff Development - 1:00 pm to 4:00 pm
October 13	NO SCHOOL – Columbus Day/Indigenous Peoples Day
October 23	12:00 pm Dismissal - Students Staff Development - 1:00 pm to 4:00 pm
November 4	NO SCHOOL – Students – Election Day Staff Development – 9:00 am to 3:00 pm
November 11	NO SCHOOL - Veterans Day Observed
November 19	Fall Progress Reports Issued
November 21	NO SCHOOL – Students Parent Teacher Conferences
November 26	12:00 pm Dismissal - Thanksgiving Recess
November 27-28	NO SCHOOL - Thanksgiving Recess
December 23	12:00 pm Dismissal – Winter Recess
December 24-31	NO SCHOOL – Winter Recess
January 1-2, 2026	NO SCHOOL – Winter Recess
January 19	NO SCHOOL - MLK Jr. Day
January 29	12:00 pm Dismissal - Students Staff Development - 1:00 pm to 4:00 pm

Green = First Day of School for Students
Blue = 12:00 pm Dismissal **Kindergraten Students ONLY**
Yellow = 12:00 pm Dismissal All Students K-8
Red = No School

NOVEMBER 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

15 school days

DECEMBER 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

17 school days

JANUARY 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

19 school days

Hill View Montessori Charter Public School 2025-2026

FEBRUARY 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

15 school days

MARCH 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

21 school days

APRIL 2026

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

16 school days

February 4	Enrollment Lottery – 10:00 am
February 16-20	NO SCHOOL – Mid-Winter Recess
March 11	Winter Progress Reports Issued
March 13	NO SCHOOL – Students Parent Teacher Conferences
March 26	12:00 pm Dismissal - Students Staff Development - 1:00 pm to 4:00 pm
April 3	NO SCHOOL - Good Friday
April 20-26	NO SCHOOL – Spring Recess
May 14	12:00 pm Dismissal - Students Staff Development - 1:00 pm to 4:00 pm
May 25	NO SCHOOL – Memorial Day
June 11	Scheduled 180 th day of school
June 18	NO SCHOOL - Juneteenth Holiday
June 19	NO SCHOOL - Juneteenth Holiday
June 23	Scheduled 185 th day of school

Yellow = 12:00 pm Dismissal All Students K-8

Red = No School

*** Last Day of School will be a 12:00 pm Dismissal***

MAY 2026

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

20 school days

JUNE 2026

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

9 school days

(June 15 = 180 days)

(June 23 = 185 days)

Coversheet

Finance

Section: II. Updates
Item: J. Finance
Purpose: FYI
Submitted by:
Related Material: Hill View_Jan 2025_Financial Statements.pdf

Hill View Montessori
FY2024 Budget to Actual
Jan-25

	FY25 Approved Budget	YTD Budget	YTD Actuals	\$ variance Budget to Actual	% variance Budget to Actual	EOY Forecast	EOY Forecast vs Budget	%	Notes
Enrollment	306		306			306			
Tuition Rate	16,249		16,574			16,574			updated as of 12/24/24
REVENUE									
Tuition	4,972,160	2,900,427	2,958,527	58,100	1%	5,071,644	99,484		
Federal Funds									
Grants	168,922	75,076	115,200	40,124	24%	179,357	10,435		FC253
ERATE	13,560	7,910	7,589	(321)	-2%	13,560	-		
Private GRANTS (Foundation)	10,000	-	-	-	0%	10,000	-		
Nutrition	125,000	68,182	88,169	19,987	16%	146,000	21,000		
Fundraiser Income	10,000	5,455	8,896	3,441	34%	12,000	2,000		
Interest Income	15,000	8,750	32,715	23,965	160%	65,000	50,000		
Total Revenue	5,314,642	3,065,800	3,211,095	145,296	3%	5,497,561	182,919	3%	
105%									
EXPENSES									
Employee Benefits	316,592	184,679	196,190	11,511	4%	325,000	8,408		
Workers Comp. Insurance	35,155	20,507	14,850	(5,658)	-16%	19,250	(15,905)		Plan came in lower than budget; FSA reimbursement overbudgeted - moved to a pay by pay model w/ ADP
Salaries & Wages	3,515,504	2,050,711	2,180,731	130,021	4%	3,686,375	170,871		4 additional positions, changes to attrition assumptions, some PT/summer contracts
Payroll Tax	175,775	102,535	114,669	12,134	7%	193,840	18,065		
Total Personnel	4,043,026	2,358,432	2,506,440	148,008	4%	4,224,465	181,439	4%	
Contracted Services Technology	40,000	23,333	33,950	10,616	27%	50,000	10,000		\$10K Board on Track
Supplies & Materials Adm	17,000	9,917	7,430	(2,487)	-15%	14,450	(2,550)		
Supplies & Materials IT	2,500	1,458	6,634	5,176	207%	6,700	4,200		Non-recurring license and access point upgrades
Dues, Subscriptions & Other Exp -Admin	46,551	27,155	30,655	3,501	8%	46,551	-		
Contracted Services Audit	21,000	16,200	16,200	-	0%	25,725	4,725		Additional costs for ERTC matters
Contr Serv - Legal	500	292	1,260	968	194%	1,500	1,000		SPED team legal expenses
Contracted Services Human Resource:	44,720	26,087	27,299	1,212	3%	45,000	280		Timing of summer projects
Contr Serv - Business & Finance	60,000	35,000	41,923	6,923	12%	71,500	11,500		Additional effort related to roof project and PA departure
Total Admin	232,271	139,441	165,350	25,909	11%	261,426	29,155	11%	
Contr Serv - Other Teaching	146,000	85,167	79,813	(5,353)	-4%	142,000	(4,000)		Northeast Rehab - lower billing in Jul-Aug
Furniture & Equipment	2,500	2,500	4,722	2,222	89%	5,350	2,850		Timing of ordering supplies for school year
Instructional Copier Lease	9,240	5,390	6,678	1,288	14%	9,240	-		Installation fees
Supplies (General, Montessori, SPED)	65,000	37,917	36,151	(1,766)	-3%	62,000	(3,000)		
Contr Serv - Prof. Development	131,670	98,753	88,778	(9,975)	-8%	129,978	(1,692)		SEI Training; Wilson Language Training;
Contr Serv - Montessori Teacher Training	30,000	17,500	29,471	11,971	40%	33,471	3,471		
PD Travel & Other Exp.	15,000	8,750	6,952	(1,798)	-12%	8,000	(7,000)		
Instructional Software Expense	13,687	7,984	3,749	(4,235)	-31%	10,950	(2,737)		
Instructional Hardware	500	292	-	(292)	-58%	-	(500)		
Total Instructional	413,597	264,252	256,313	(7,938)	-2%	400,989	(12,608)	-3%	
Field Trips/Student Activities - (net)	20,000	10,000	7,193	(2,807)	-14%	20,000	-		Includes transport
Nurse/Athletic/Food/Other Activities	10,000	5,000	4,229	(771)	-8%	10,000	-		
Nutrition Program	132,600	72,327	94,014	21,687	16%	150,000	17,400		offsetting revenue variance
Fundraising	2,000	-	-	-	0%	-	(2,000)		
Total Student Services	164,600	87,327	105,437	18,110	11%	180,000	15,400	9%	
Maint. of Buildings & Permits	33,495	19,539	24,593	5,054	15%	47,495	14,000		Timing of projects; Cleaning Company to offset Custodial vacancy savings
Utilities	82,000	47,833	46,257	(1,576)	-2%	82,000	-		
Maintenance supplies	20,000	11,667	7,097	(4,570)	-23%	15,000	(5,000)		
Capital Lease-Bld Rent Interest	48,197	28,115	34,530	6,415	13%	106,224	58,027		re-finance
Insurance (Non-Employee)	46,467	27,106	40,618	13,513	29%	54,947	8,480		Underbudgeted
Networking & Communications	18,000	10,500	9,265	(1,235)	-7%	17,000	(1,000)		
Total Facility & Other Fixed Costs	248,159	144,759	162,361	17,601	7%	322,666	74,507	23%	
Total Expenses	5,101,653	2,994,211	3,195,901	201,690	4%	5,389,545	287,893	5%	
Net Operating Income	212,990	71,588	15,194	(56,394)	-26%	108,016	(104,974)		
107%									
ERTC Funds	-	-	-	-		825,000	825,000		
Total Other Income	-	-	-	-		825,000	825,000		
Roof Project	-	-	221,184	221,184	0%	221,184	221,184		
Depreciation	204,000	119,000	46,346	(72,654)	-36%	79,450	(124,550)		
Total Other Expenses	204,000	119,000	267,530	148,530	73%	300,634	33,104		
Net Income	8,990	(47,412)	(252,336)	(204,924)		632,382	884,718		

View Montessori

Statement of Financial Position

	Jan-25	Jun-24	Variance
ASSETS			
Current Assets			
1072 Bill.com Money Out Clearing	4,340	2,703	1,637
1010 Pentucket Checking 3361	1,707,459	693,704	1,013,756
1031 Playground Reserve Fund 9259	96	96	-
1040 Petty Cash	620	620	-
1045 Pentucket Money Market 9346	229,747	174,381	55,366
Total Bank Accounts	1,942,263	871,504	1,070,759
TreasuryDirect	21,394	1,212,789	(1,191,395)
Total Investments	21,394	1,212,789	(1,191,395)
1200 Accounts Receivable	162,476	91,876	70,600 Grants, Nutrition, Erate
1201 Grants Receivable	-	-	-
1210 Due from HVM Foundation	1	1	-
Total Accounts Receivable	162,477	91,877	70,600
1352 Prepaid Rent	14,914	12,445	2,469
1353 Prepaid Expense	41,706	27,280	14,426
Total Prepaid Expenses	56,620	39,724	16,895
Total Other Current Assets	56,620	39,724	16,895
Total Current Assets	2,182,753	2,215,894	(33,141)
Fixed Assets			
1611 Leasehold Improvements-Cost	727,285	727,285	-
1615 Accum. Depr.-Leasehold Improve	(243,757)	(208,576)	(35,181)
Total Leasehold Improvements-Net	483,528	518,709	(35,181)
1621 Furniture & Equipment-Cost	313,920	313,920	-
1625 Accum. Depr.-Furniture & Equipment	(297,438)	(294,723)	(2,715)
Total Furniture & Equipment - Net	16,482	19,197	(2,715)
1671 Capital Lease-Building	-	3,786,775	(3,786,775)
1673 Accum Depr.-Cap Lease Building	-	(1,813,807)	1,813,807
Total CapLease Building&Improvements	-	1,972,968	(1,972,968)
1681 Playground - Cost	144,861	144,861	-
1682 Accum.Depr.- Playground	(137,358)	(128,907)	(8,450)
Total Playground-Net	7,504	15,954	(8,450)
Total Fixed Assets	507,514	2,526,829	(2,019,315)
1900 Security Deposits	-	-	-
Total Other Assets	-	-	-
TOTAL ASSETS	2,690,267	4,742,723	(2,052,456)
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
2000 Accounts Payable	316,145	95,491	220,654
Total Accounts Payable	316,145	95,491	220,654
1055 Visa Chase Credit Card - 7068	9,956	7,828	2,128
Total Credit Cards	9,956	7,828	2,128
Other Current Liabilities			
2019 Current Lease Liability	(57,471)	-	(57,471)
2101 W/H EE Fed/State taxes	309	309	-
2106 403 (b) payable	6,188	6,415	(227)
2107 Mass Teachers Retirement Fund	27,260	24,030	3,230
2110 Pledges w/h	-	-	-
2115 P/R Clearing	-	-	-
Total Payroll Liabilities	33,757	30,754	3,003
2301 Accrued Salaries and Wages	23,976	23,976	-
2305 Accrued expense	-	-	-
Total Accrued Expenses	23,976	23,976	-
2400 Deferred Revenue	1,229,104	1,229,104	- ERC Credits
2700 PTO pass through	11,260	6,725	4,534
2701 Due to Foundation	-	-	-
Other Current Liabilities	4,941	4,941	-
Total Other Current Liabilities	1,245,567	1,295,501	(49,934)
Total Current Liabilities	1,571,668	1,398,820	172,848
Long-Term Liabilities			
2021 Capital Lease Payable-Principal	236,284	2,234,796	(1,998,512)
Total Long-Term Liabilities	236,284	2,234,796	(1,998,512)
Total Liabilities	1,807,952	3,633,615	(1,825,663)
Equity			
3300 Retained Earnings	1,134,651	1,113,910	20,741
Net Income	(252,336)	(4,803)	(247,533)
Total Equity	882,315	1,109,107	(226,793)
TOTAL LIABILITIES AND EQUITY	2,690,267	4,742,723	(2,052,456)

Financial Dashboard
Based on FY2025 Financials and Projections

Financial Metric	FY25	FY24	FY23	FY22	FY21	FY20	
1. Current Ratio (based on current actuals) <i>measures operational efficiency and short-term financial health</i> <i>CR is calculated as current assets divided by current liabilities</i>	1.4	1.6	1.5	8.5	6.4	4.3	*as of current financials
	*26.8 w/o ERC deferred revenue						
2. Unrestricted Days Cash (based on current cash/forecasted YE expenses) <i>indicates how many days a school can pay its expenses without another inflow of cash</i> <i>Calculated as Cash and Cash Equivalents divided by ((Total Expenses-Depreciation)/365)</i>	151	64	69	81	77	109	*current cash/forecasted exp
3. Percentage of Program Paid by Tuition <i>measures the percentage of the school's total expenses that are funded entirely by tuition</i> <i>Calculated as (Tuition + In Kind Contributions) divided by Total Expenses</i>	93%	90%	92%	90%	88%	95%	*forecasted FY24
4. Percentage of Program Paid by Tuition and Federal Grants <i>measures the percentage of the school's total expenses that are funded by tuition and Federal Grants</i> <i>Calculated as (Tuition + In Kind Contributions + Federal Grants) divided by Total Expenses</i>	95%	90%	99%	98%	98%	98%	*forecasted FY24
5. Percentage of Total Revenue Expended on Facilities <i>measures the percentage of Total Revenue spent on operations & maintenance and Non-Operating Financing expenses of Plant</i> <i>calculated as Operation & Maintenance plus Non-Operating Financing Expenses of Plant divided by Total Revenues</i>	5%	4%	9%	9%	10%	12%	*forecasted FY24
6. Debt to Asset Ratio <i>measures the extent to which the school relies on borrowed funds to finance its operations</i> <i>calculated as Total Liabilities divided by Total Assets</i>	0.67	0.77	0.78	0.7	0.71	0.76	*as of current financials
	Change in Net Assets	632,382	2,459	(21,530)			
	Add: Depreciation	79,450	204,254	187,008			
	Add: Interest	65,000	45,853	84,560			
	Adjusted Change in NA	776,832	252,565	250,038			
	Cash Available for Debt Service	776,832	252,565	250,038			
	Debt Service for Period	199,721	181,735	181,979			
7. Debt Covenant Ratio (1.2 required)	3.89	1.39	1.37	1.45	1.52		
	Enrollment	306	306	306	304	306	306
	Total Revenues	3,211,095	5,541,809	5,274,110	4,758,272	4,166,366	3,816,239
	Total Expenditures	3,242,247	5,539,350	5,267,687	4,691,192	4,008,540	3,846,566
	Total Net Position	(31,152)	2,459	6,422	67,080	157,826	(30,327)
	Net Position Percentage	-0.96%	0.04%	0.1%	1.4%	3.9%	-0.8%
	<i>measures a school's cash management efficiency</i>						*forecasted FY24
	<i>. Calculated as Total Net Assets Divided by Total Expenditures</i>						

Hill View Montessori Foundation
Statement of Activities

	<u>Jan 2025 YTD</u>	<u>Jan 2024 YTD</u>	<u>Variance</u>
Income			
4100 Fundraising Revenues			
4160 Events			
4165 Events Expense	(500)	(1,000)	500
Total 4160 Events	<u>(500)</u>	<u>(1,000)</u>	<u>500</u>
4170 Donations	1,070	2,022	(952)
Total 4100 Fundraising Revenues	<u>570</u>	<u>1,022</u>	<u>(452)</u>
4500 Rental Income	19,250	18,900	350
4520 Rental Income - Gym	-	800	(800)
4550 Interest Income- HVMS Cap Lease	53,680	47,714	5,967
Total Income	73,500	68,436	5,065
Gross Profit	73,500	68,436	5,065
Expenses			-
5201 School Support	180	-	180
5351 Interest Expense on Loan	53,827	47,409	6,418
5600 Office Expenses			-
5601 Supplies			-
5605 Bank/PayPal Fees	19	-	19
8500 Misc expenses	2,750	-	2,750
Total Expenses	56,776	47,409	9,367
Net Operating Income	16,725	21,027	(4,302)
Other Income			-
7010 Interest on savings acct.	443	394	50
7012 Other Income	-	-	-
Total Other Income	<u>443</u>	<u>394</u>	<u>50</u>
8001 Depreciation-Building	73,632		
9990 School Credit Offset-Rental Inc	19,200	19,700	(500)
Total Other Expenses	<u>92,832</u>		<u>92,832</u>
Net Other Income	(92,388)	(19,306)	(73,082)
Net Income	(75,664)	1,721	(77,384)

Hill View Montessori Foundation
Statement of Financial Position

	Jan-25	Jun-24	Variance
ASSETS			
Current Assets			
Bank Accounts			
1010 Checking Main Account 8071	37,722	34,286	3,436
1020 Money Market 7059	54,570	54,129	441
Total Bank Accounts	92,292	88,415	3,877
Accounts Receivable			-
1200 Accounts Receivable	-	2,700	(2,700)
1210 AR-HVM	-	-	-
1220 Principal Note Inc-HVMSCapLease	178,813	2,234,796	(2,055,982)
Total 1200 Accounts Receivable	178,813	2,237,496	(2,058,682)
Total Accounts Receivable	178,813	2,237,496	(2,058,682)
Total Other Current Assets	-	-	-
Total Current Assets	271,105	2,325,910	(2,054,805)
Fixed Assets			-
1500 Building & Renovations			-
1501 Building	3,786,775	-	3,786,775
1601A/D - Building	(1,887,438)		
Total 1500 Building & Renovations	1,899,337	-	1,899,337
Total Fixed Assets	1,899,337	-	1,899,337
Total Other Assets	-	-	-
TOTAL ASSETS	2,170,442	2,325,910	(155,469)
LIABILITIES AND EQUITY			-
Liabilities			-
Other Current Liabilities			-
2100 Due to HVM Charter School	-	9,201	(9,201)
2200 Security Deposit	2,733	2,683	50
2300 Accrued Expenses	-	-	-
2400 Deferred Revenue	14,964	2,750	12,214
Total Other Current Liabilities	17,697	14,634	3,063
Total Current Liabilities	17,697	14,634	3,063
Long-Term Liabilities			-
2710 Building Bonds - Loan Principal	2,151,892	2,209,216	(57,324)
Total Long-Term Liabilities	2,151,892	2,209,216	(57,324)
Total Liabilities	2,169,589	2,223,850	(54,261)
Equity			-
3400 Unrestrict (retained earnings)	76,517	102,060	(25,543)
Net Income	(75,664)	0	(75,664)
Total Equity	853	102,060	(101,207)
TOTAL LIABILITIES AND EQUITY	2,170,442	2,325,910	(155,468)