

Academy of Arts and Knowledge
aka Northern Colorado Academy of Arts and Knowledge
4800 Wheaton Drive, Fort Collins, CO 80525

Board Meeting Agenda for Tuesday,
January 4, 2024 at 6:30pm
[Zoom Link](#)

I. OPENING SECTION

A. Call to Order

B. Board Members in attendance:

Kornfeld () Shapland () Simmons () Bowers () Neal ()

C. Approval of Agenda

Motion by: Seconded by:

Kornfeld () Shapland () Simmons () Bowers () Neal ()

II. REPORTS

A. Secretary Report

-Approval of minutes for November Board minutes

Motion by: Seconded by:

Kornfeld () Shapland () Simmons () Bowers () Neal ()

B. Executive Summary

C. Treasurer Report

-November Financials

-Approval of FY24 Revised Budget

Motion by: Seconded by:

Kornfeld () Shapland () Simmons () Bowers () Neal ()

III. BUSINESS

A. Approval of 24-25 School Calendar

Motion by: Seconded by:

Kornfeld () Shapland () Simmons () Bowers () Neal ()

B. Approval of Title IX Policy

Motion by: Seconded by:

Kornfeld () Shapland () Simmons () Bowers () Neal ()

C. Facility Discussion

IV. CLOSING SECTION

A. Next Meeting Date: 2023 February _____ at ____pm

Board Meeting Minutes for Thursday 30 November 2023 18:30

**Academy of Arts and Knowledge
aka Northern Colorado Academy of Arts and Knowledge
4800 Wheaton Drive, Fort Collins, CO 80525**

<https://us06web.zoom.us/j/9773943168?pwd=aZ5Wzm68VknyFfyM4z88RgDX7cuJlV.1>

I. OPENING SECTION

- A. Call to Order at: 18:31
- B. Board Members in attendance:
Bowers (X) Kornfeld (X) Neal (at 18:32) Shapland (X) Simmons (X)
- C. Motion to approve the agenda: Approved
Motion by: Simmons Seconded by: Bowers
Bowers (Aye) Kornfeld (Abstain) Neal (Delayed) Shapland (Aye) Simmons (Aye)

II. REPORTS

- A. Secretary Report
Motion to approve the October 2023 minutes: Approved
Motion by: Bowers Seconded by: Simmons
Bowers (Aye) Kornfeld (Abstain) Neal (Aye) Shapland (Aye) Simmons (Aye)
- B. Treasury Report
Review of Oct. 2023 Financial Report and Revised 2023-2024 Budget
- C. Executive Summary
 1. X2 Vacant Staff Positions
 2. Staff provided training by iReady on personalized learning pathways.
 3. X2 observations completed of each teacher, engagement v compliance
 4. Survey sent out to past fifth graders, 20% return rate projected
 5. Next PTO Meeting on 11 December 2023 at 16:40
 6. Staff Holiday Party on 01 December 2023 (thank you PTO)
 7. Final Enrollment 184.2, 5.8 short of projected 190
 8. Staff retirement match increasing to a direct one-to-one up to 5%

III. Discussion Items

- A. Facility Discussion
- B. Review of 2024-2025 Calendar
- C. Review of Title IX Policy

IV. CLOSING SECTION

- A. Next Meeting Dates: Thursday 25 January 2024 at 18:30
- B. Adjourned at 19:32

Management Report

The Academy of Arts & Knowledge

For the period ending November 30, 2023



Prepared by

Minga Education Group

Prepared on

December 11, 2023

Executive Summary

Statement of Financial Activity / Balance Sheet (BS) / FY2024 Balance Sheet

Assets - Total assets for The Academy of Arts & Knowledge as of November 30, 2023, are \$1,157,761, which reflects an Operating cash balance of \$748,202, Cash Reserves of \$350,229, and Accounts Receivable of \$33,792.

Liabilities - Total liabilities for The Academy of Arts & Knowledge as of November 30, 2023, are \$57,443. Liabilities include accounts payable of \$2,639 and accrued expenses of \$52,893.

Equity - Total equity for The Academy of Arts & Knowledge is \$1,100,318 as of November 30, 2023. Net income for the year is estimated at \$241,635.

Statement of Activity / Profit & Loss (P&L) / FY24 Actual vs Proposed Budget

Revenues/Income - As of November 30, 2023, total revenues are \$1,119,265 or 44% of the budget amount of \$2,517,544.

Expenses - As of November 30, 2023, total expenditures are \$877,630 or 37% of the budgeted amount of \$2,355,678.

Accounts Payable (A/P Aging Detail) – Reflects monies owed to vendors as of November 30, 2023. This balance ties to the Balance Sheet under Accounts Payable.

Accounts Receivable (AR Aging Detail) – Reflects monies owed to The Academy of Arts & Knowledge as of November 30, 2023.

FY24 Balance Sheet

As of November 30, 2023

| | As of Nov 30, 2023 | As of Nov 30, 2022 (PY) | Total % Change |
|--|--------------------|-------------------------|-------------------|
| ASSETS | | | |
| Current Assets | | | |
| Bank Accounts | | | |
| 8101000 US Bank Operating 4045 | 748,202 | 513,579 | 46.00 % |
| 8101001 US Bank Reserve 4011 | 350,229 | 350,212 | 0.00 % |
| 8101003 PayPal Bank | 6,702 | 16,305 | -59.00 % |
| 8101074 US Bank PTO | 882 | 556 | 59.00 % |
| 8103000 Debit Card | 3,754 | 4,204 | -11.00 % |
| 8109074 US Bank Gift Card Funds 2094 | 2,615 | 2,583 | 1.00 % |
| Total Bank Accounts | 1,112,384 | 887,437 | 25.00 % |
| Accounts Receivable | | | |
| 8153000 Accounts Receivable (A/R) | 0 | 0 | |
| 8131001 Default QBO AR | 33,792 | 63,256 | -47.00 % |
| 8142000 Grant Accounts Receivable (A/R) | 0 | 8,554 | -100.00 % |
| Total 8153000 Accounts Receivable (A/R) | 33,792 | 71,811 | -53.00 % |
| Total Accounts Receivable | 33,792 | 71,811 | -53.00 % |
| Other Current Assets | | | |
| 8181000 Prepaid Expenses | 11,585 | 0 | |
| Total Other Current Assets | 11,585 | 0 | 0% |
| Total Current Assets | 1,157,761 | 959,248 | 21.00 % |
| TOTAL ASSETS | \$1,157,761 | \$959,248 | 21.00 % |

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

| | | | |
|--------------------------------|-------|-----|----------|
| 7421000 Accounts Payable (A/P) | 2,639 | 495 | 433.00 % |
|--------------------------------|-------|-----|----------|

| | | | |
|-------------------------------|--------------|------------|-----------------|
| Total Accounts Payable | 2,639 | 495 | 433.00 % |
|-------------------------------|--------------|------------|-----------------|

Credit Cards

| | | | |
|--------------------------|-------|-------|---------|
| 7421001 American Express | 1,910 | 1,376 | 39.00 % |
|--------------------------|-------|-------|---------|

| | | | |
|---------------------------|--------------|--------------|----------------|
| Total Credit Cards | 1,910 | 1,376 | 39.00 % |
|---------------------------|--------------|--------------|----------------|

Other Current Liabilities

| | | | |
|--------------------------|-------|--|--|
| 7401012 Accrued Expenses | 7,429 | | |
|--------------------------|-------|--|--|

| | | | |
|---------------------------|---|--------|-----------|
| 7431000 Contracts Payable | 0 | 15,054 | -100.00 % |
|---------------------------|---|--------|-----------|

| | | | |
|----------------------------------|--------|--------|---------|
| 7461000 Accrued Salary & Benefit | 45,464 | 49,934 | -9.00 % |
|----------------------------------|--------|--------|---------|

| | | | |
|--------------------------|---|--------|-----------|
| 7482000 Deferred Revenue | 0 | 99,957 | -100.00 % |
|--------------------------|---|--------|-----------|

| | | | |
|-------------------------------|---|-------|-----------|
| 7482002 Deferred Revenue ELPA | 0 | 1,549 | -100.00 % |
|-------------------------------|---|-------|-----------|

| | | | |
|--|---------------|----------------|-----------------|
| Total Other Current Liabilities | 52,893 | 166,494 | -68.00 % |
|--|---------------|----------------|-----------------|

| | | | Total |
|-------------------------------------|--------------------|-------------------------|-----------------|
| | As of Nov 30, 2023 | As of Nov 30, 2022 (PY) | % Change |
| Total Current Liabilities | 57,443 | 168,365 | -66.00 % |
| Total Liabilities | 57,443 | 168,365 | -66.00 % |
| Equity | | | |
| 6721000 Fund Balance TABOR | 58,000 | 48,500 | 20.00 % |
| 6770000 Fund Balance Unassigned | 724,194 | 674,715 | 7.00 % |
| 6770074 Fund Balance Unassigned F74 | 5,751 | 5,751 | 0.00 % |
| 6790000 Unrestricted Net Assets | 70,738 | 70,738 | 0.00 % |
| Net Revenue | 241,635 | -8,821 | 2,839.00 % |
| Total Equity | 1,100,318 | 790,883 | 39.00 % |
| TOTAL LIABILITIES AND EQUITY | \$1,157,761 | \$959,248 | 21.00 % |

FY24 Actuals vs Prior Year

July - November, 2023

| | | Total |
|-------------------------------------|------------------|----------------------|
| | Jul - Nov, 2023 | Jul - Nov, 2022 (PP) |
| REVENUE | | |
| 1000 Revenue Local Sources | 38,072 | 35,036 |
| 3000 Revenue State Sources | 308,422 | 127,649 |
| 4000 Revenue Federal Sources | 26,126 | 40,576 |
| 5000 Revenue Other Sources | 746,645 | 653,680 |
| Total Revenue | 1,119,265 | 856,942 |
| GROSS PROFIT | 1,119,265 | 856,942 |
| EXPENDITURES | | |
| 0100 Salaries | 412,321 | 377,526 |
| 0200 Employee Benefits | 64,553 | 68,782 |
| 0300 Purchased Prof & Tech Services | 148,495 | 101,332 |
| 0400 Purchased Property Services | 137,429 | 149,888 |
| 0500 Other Purchased Services | 58,339 | 87,296 |
| 0600 Supplies | 33,898 | 76,855 |
| 0700 Property | 19,824 | 2,621 |
| 0800 Other Objects | 2,772 | 1,463 |
| Total Expenditures | 877,630 | 865,763 |
| NET OPERATING REVENUE | 241,635 | -8,821 |
| NET REVENUE | \$241,635 | \$ -8,821 |

FY24 Actuals vs Proposed budget

July - November, 2023

| | Actual | Budget | Total % of Budget |
|--|----------------|----------------|----------------------|
| REVENUE | | | |
| 1000 Revenue Local Sources | | | |
| 1510000 Interest on Investments | 21 | 100 | 21.00 % |
| 1740074 Field Trips | | 7,500 | |
| 1750000 Fundraising | 10,141 | 15,000 | 68.00 % |
| 1900004 Activity / Student fees | 4,334 | 13,124 | 33.00 % |
| 1910000 Facility Rental Income | | 38 | |
| 1920001 Donations | 297 | 500 | 59.00 % |
| 1956001 Food Sales, paid by parents | 101 | 16,417 | 1.00 % |
| 1956002 Parent Paid Tuition | 22,280 | | |
| 1990000 Miscellaneous | 898 | 34,500 | 3.00 % |
| Total 1000 Revenue Local Sources | 38,072 | 87,179 | 44.00 % |
| 3000 Revenue State Sources | | | |
| 3010001 ST UPK | 28,075 | 71,339 | 39.00 % |
| 3954001 ST Capital Construction 3113 | 28,986 | 68,780 | 42.00 % |
| 3954002 ST Mill Levy Equalization 3251 | 85,098 | 161,120 | 53.00 % |
| 3954003 ST READ Act 3259 | | 13,908 | |
| 3954004 ST ECEA SPED 3130 | 42,928 | 25,531 | 168.00 % |
| 3954005 ST ELP 3140 | 5,569 | 1,549 | 360.00 % |
| 3954007 ST ECEA GT 3150 | | 1,119 | |
| 3954009 ST MLE Interest Grant #3951 | 20,735 | 1,552 | 1,336.00 % |
| 3954010 ST GT Screening Grant 3228 | | 448 | |
| 3954017 ST High Impact Tutoring Grant 3276 | 74,786 | | |
| 3954018 ST CLLC 6287 | 7,468 | 145,750 | 5.00 % |
| 3956000 ST Lunch K-2 Reimb 3169 | 124 | | |
| 3956001 ST Start Smart Grant 3164 | 24 | | |
| 3956003 ST HMFA Lunch 3162 | 14,629 | | |
| Total 3000 Revenue State Sources | 308,422 | 491,096 | 63.00 % |
| 4000 Revenue Federal Sources | | | |
| 4010000 FED Emergency Connectivity | | 6,692 | |
| 4010001 FED US Commodities Grant 4555 | 4,562 | | |
| 4954000 FED Title I 4010 | | 26,127 | |
| 4954001 FED IDEA Part B 4027 | | 20,625 | |
| 4954002 FED Title III 4367 | | 1,500 | |
| 4954003 FED ARP_IDEA 6073 | | 4,822 | |
| 4954004 FED Title III 4365 | | 604 | |
| 4954010 FED Title IA Homeless 9202 | | 3,000 | |

| | | | Total |
|---|------------------|------------------|----------------|
| | Actual | Budget | % of Budget |
| 4954012 FED Title IA Parent 9211 | | 412 | |
| 4956001 FED FS School Lunch Reimb 4555 | 18,269 | 47,500 | 38.00 % |
| 4956002 FED FS Breakfast Reimb Grant 4553 | 3,295 | 6,600 | 50.00 % |
| Total 4000 Revenue Federal Sources | 26,126 | 117,882 | 22.00 % |
| 5000 Revenue Other Sources | | | |
| 5710000 State Share Per Pupil Revenue | 746,645 | 1,821,387 | 41.00 % |
| Total 5000 Revenue Other Sources | 746,645 | 1,821,387 | 41.00 % |
| Total Revenue | 1,119,265 | 2,517,544 | 44.00 % |
| GROSS PROFIT | 1,119,265 | 2,517,544 | 44.00 % |

EXPENDITURES

0100 Salaries

| | | | |
|---------------------------------------|----------------|------------------|----------------|
| 0110103 Salary BAA Extended Care | 17,954 | | |
| 0110104 Preschool Director | 16,542 | 85,800 | 19.00 % |
| 0110105 Salary Admin/Principal | 36,219 | 91,780 | 39.00 % |
| 0110201 Salary Teacher | 145,358 | 471,825 | 31.00 % |
| 0110202 Salary Teacher SPED | 19,678 | 51,774 | 38.00 % |
| 0110233 Salary Nurse | 2,150 | 5,306 | 41.00 % |
| 0110234 Salary OT | 8,913 | 23,076 | 39.00 % |
| 0110236 Salary Psychologist | 24,893 | 27,300 | 91.00 % |
| 0110238 Salary SLP | 13,587 | 39,168 | 35.00 % |
| 0110382 Salary IT Tech | 3,094 | 8,143 | 38.00 % |
| 0110409 Salary Health Aide | 4,145 | | |
| 0110415 Salary Paraprofessional | 70,385 | 169,989 | 41.00 % |
| 0110500 Salary Admin/Business Support | | 84,240 | |
| 0110506 Salary General Office | 31,403 | | |
| 0110607 Salary Food Services | 1,658 | | |
| 0110608 Salary Custodian | 15,036 | 39,089 | 38.00 % |
| 0120207 Salary Substitutes | 693 | 5,000 | 14.00 % |
| 0150103 Stipends CLC Lead | 613 | | |
| 0150105 Stipends Admin | | 2,000 | |
| 0150201 Stipends Teacher | | 4,000 | |
| 0150415 Stipends Paraprofessional | | 5,737 | |
| Total 0100 Salaries | 412,321 | 1,114,227 | 37.00 % |

0200 Employee Benefits

| | | | |
|--------------------------------------|-----|-------|---------|
| 0210 LIFE, EAP, ELPI | | 323 | |
| 0210105 LIFE, EAP, ELPI Admin | 106 | 108 | 98.00 % |
| 0210201 LIFE, EAP, ELPI Teacher | 242 | 1,185 | 20.00 % |
| 0210202 LIFE, EAP, ELPI Teacher SPED | 40 | 108 | 37.00 % |
| 0210207 LIFE, EAP, ELPI Substitutes | 12 | 206 | 6.00 % |
| 0210233 LIFE, EAP, ELPI Nurse | 2 | 108 | 2.00 % |

| | | | Total |
|--|---------------|----------------|--------------------|
| | Actual | Budget | % of Budget |
| 0210234 LIFE, EAP, ELPI OT/PT | 4 | 108 | 3.00 % |
| 0210236 LIFE, EAP, ELPI Psychology | 32 | 108 | 30.00 % |
| 0210238 LIFE, EAP, ELPI SLP | 24 | 108 | 22.00 % |
| 0210382 LIFE, EAP, ELPI IT Tech | 18 | 108 | 16.00 % |
| 0210415 LIFE, EAP, ELPI Paraprofessional | 86 | 754 | 11.00 % |
| 0210500 LIFE, EAP, ELPI Admin/Business Support | 81 | 215 | 38.00 % |
| 0210608 LIFE, EAP, ELPI Custodial | 41 | 108 | 38.00 % |
| Total 0210 LIFE, EAP, ELPI | 687 | 3,547 | 19.00 % |
| 0217000 FAML I | 1,812 | 4,939 | 37.00 % |
| 0220 MED/FICA | | 6,564 | |
| 0220103 MED/FICA BAA Extended Care | 1,432 | | |
| 0220105 MED/FICA Admin | 4,023 | 7,021 | 57.00 % |
| 0220201 MED/FICA Teacher | 10,934 | 36,095 | 30.00 % |
| 0220202 MED/FICA SPED | 1,501 | 3,961 | 38.00 % |
| 0220207 MED/FICA Subs | 41 | 372 | 11.00 % |
| 0220233 MED/FICA Nurse | 156 | 406 | 38.00 % |
| 0220234 MED/FICA Occupational Therapist | 682 | 1,765 | 39.00 % |
| 0220236 MED/FICA Psychologist | 1,900 | 2,088 | 91.00 % |
| 0220238 MED/FICA SLP | 1,039 | 2,996 | 35.00 % |
| 0220382 MED/FICA IT Tech | 237 | 623 | 38.00 % |
| 0220415 MED/FICA Paraprofessional | 5,362 | 13,005 | 41.00 % |
| 0220500 MED/FICA Admin Support | | 6,444 | |
| 0220506 MED/FICA General Office | 2,842 | | |
| 0220608 MED/FICA Custodian | 1,150 | 2,990 | 38.00 % |
| Total 0220 MED/FICA | 31,301 | 84,330 | 37.00 % |
| 0250 Health Benefits | | 7,018 | |
| 0250105 Health Benefits Admin | 4,676 | 7,018 | 67.00 % |
| 0250201 Health Benefits Teachers | 12,289 | 70,408 | 17.00 % |
| 0250202 Health Benefits SPED | 2,272 | 7,018 | 32.00 % |
| 0250238 Health Benefits SLP | 4,739 | 6,795 | 70.00 % |
| 0250415 Health Benefits Paraprofessional | | 7,018 | |
| 0250500 Health Benefits Admin/Business Support | 2,576 | 4,150 | 62.00 % |
| 0250608 Health Benefits Custodian | 2,617 | 6,910 | 38.00 % |
| Total 0250 Health Benefits | 29,168 | 116,335 | 25.00 % |
| 0290 Other 401K Match | | | |
| 0290105 401K Match Admin | | 1,500 | |
| 0290201 401K Match Teachers | 864 | 5,000 | 17.00 % |
| 0290500 401K Match Admin/Business Support | 721 | 1,624 | 44.00 % |
| Total 0290 Other 401K Match | 1,585 | 8,124 | 20.00 % |
| Total 0200 Employee Benefits | 64,553 | 217,275 | 30.00 % |
| 0300 Purchased Prof & Tech Services | | | |

| | | | Total |
|--|----------------|----------------|--------------------|
| | Actual | Budget | % of Budget |
| 0300001 PPTS Other | 262 | | |
| 0313000 PPTS Bank Fees | 256 | 1,000 | 26.00 % |
| 0315000 PPTS PayPal Fees | 110 | 500 | 22.00 % |
| 0320000 PPTS Professional Development | 49 | 3,800 | 1.00 % |
| 0320002 PPTS Payroll Services PEO | 15 | | |
| 0320003 PPTS Consulted Education Services | 72,917 | 175,000 | 42.00 % |
| 0328000 PPTS Assessments | 3,608 | 12,050 | 30.00 % |
| 0330000 PPTS Other Professional Services | | 50 | |
| 0331000 PPTS Legal Services | 1,280 | 6,000 | 21.00 % |
| 0332000 PPTS Audit Services | 8,400 | 9,750 | 86.00 % |
| 0339000 PPTS SPED Services ECEA 3130 | | 100 | |
| 0339002 PPTS Background Checks | 243 | 500 | 49.00 % |
| 0340000 PPTS Technical Services | 1,000 | 750 | 133.00 % |
| 0350000 PPTS Employee Training and Development | 1,355 | 4,000 | 34.00 % |
| 0390000 PPTS Temp Staff Support | 32,122 | 23,238 | 138.00 % |
| 0399000 PPTS CDE PPR Admin Fee | 26,879 | 18,214 | 148.00 % |
| Total 0300 Purchased Prof & Tech Services | 148,495 | 254,952 | 58.00 % |
| 0400 Purchased Property Services | | | |
| 0411000 PPS Water & Sewer | 899 | 12,650 | 7.00 % |
| 0421000 PPS Disposal Services | | 1,070 | |
| 0422000 PPS Snow Removal | 3,941 | 1,500 | 263.00 % |
| 0423000 PPS Custodial Services | 15,197 | 43,800 | 35.00 % |
| 0424000 PPS Landscaping | 2,589 | 7,153 | 36.00 % |
| 0430000 PPS Repair & Maintenance | 725 | 28,035 | 3.00 % |
| 0441000 PPS Rent or Lease, Buildings | 112,885 | 263,032 | 43.00 % |
| 0441001 PPS Rent Management Fees | | 15,547 | |
| 0441002 PPS Rent or Lease, Storage Unit | 845 | 2,000 | 42.00 % |
| 0442000 PPS Equipment Rental | 349 | | |
| 0622000 Supplies Electricity | | 43,948 | |
| Total 0400 Purchased Property Services | 137,429 | 418,735 | 33.00 % |
| 0500 Other Purchased Services | | | |
| 0513000 OPS Contracted Field Trips | 512 | 10,000 | 5.00 % |
| 0520000 OPS Insurance Premiums | | 12,052 | |
| 0525000 OPS Unemployment Insurance | 3,767 | 32,607 | 12.00 % |
| 0526000 OPS Workers Compensation | 3,360 | 9,329 | 36.00 % |
| 0527000 OPS Multiple-Coverage Insurance | 7,074 | 17,343 | 41.00 % |
| 0530000 OPS Communications | 1,143 | 4,212 | 27.00 % |
| 0531000 OPS Community Relations | 50 | 2,000 | 3.00 % |
| 0533000 OPS Postage | 26 | 250 | 11.00 % |
| 0534000 OPS Internet | 2,069 | 5,540 | 37.00 % |
| 0540000 OPS Advertising & Recruitment | 5,534 | 26,354 | 21.00 % |

| | | | Total |
|--|----------------|------------------|-----------------|
| | Actual | Budget | % of Budget |
| 0572000 OPS FS Food Management | 28,508 | 51,775 | 55.00 % |
| 0580000 OPS Travel, Registration & Entrance Fees | | 1,000 | |
| 0595000 OPS Admin Overhead >5% | | 54,642 | |
| 0596000 OPS FS Lunch admin fee 5555 | 278 | 536 | 52.00 % |
| 0596001 OPS FS Fee Snack Admin Fee 4555 | 1,407 | 2,056 | 68.00 % |
| 0599000 OPS Platte Valley Detention Center | 49 | 800 | 6.00 % |
| 0633000 OPS FS Commodities Expense 4550 | 4,562 | 6,691 | 68.00 % |
| Total 0500 Other Purchased Services | 58,339 | 237,187 | 25.00 % |
| 0600 Supplies | | | |
| 0610000 SUPPLIES Elementary | 3,347 | 9,000 | 37.00 % |
| 0610001 SUPPLIES Music | 552 | 1,000 | 55.00 % |
| 0610002 SUPPLIES Office | 1,712 | 6,000 | 29.00 % |
| 0610003 SUPPLIES Custodial | 4,821 | 10,000 | 48.00 % |
| 0610004 SUPPLIES SPED | 188 | 1,750 | 11.00 % |
| 0610006 SUPPLIES G&T 3150 | | 250 | |
| 0610007 SUPPLIES Library | 299 | 500 | 60.00 % |
| 0610011 SUPPLIES Health | 993 | 750 | 132.00 % |
| 0610013 SUPPLIES Miscellaneous | | 300 | |
| 0610074 SUPPLIES Activities | | 1,143 | |
| 0614074 SUPPLIES Fundraising | 400 | 500 | 80.00 % |
| 0621000 SUPPLIES Natural Gas | | 6,295 | |
| 0630001 SUPPLIES Food | 4,146 | | |
| 0630002 SUPPLIES Food BAAEC | 232 | 750 | 31.00 % |
| 0631000 SUPPLIES Milk | 2,211 | 9,000 | 25.00 % |
| 0640000 SUPPLIES Books & Periodicals | 6,209 | 6,000 | 103.00 % |
| 0650000 SUPPLIES Electronic Media Materials | 6,459 | 6,774 | 95.00 % |
| 0650001 SUPPLIES PowerSchool | 506 | 4,500 | 11.00 % |
| 0690000 SUPPLIES Programs for Staff, Student, Volunteers | 1,824 | 2,500 | 73.00 % |
| 0691000 SUPPLIES Security | | 750 | |
| Total 0600 Supplies | 33,898 | 67,762 | 50.00 % |
| 0700 Property | | | |
| 0733000 PROP. Furniture and Fixtures | 17,041 | 25,000 | 68.00 % |
| 0734000 PROP. Technology Equipment | | 8,500 | |
| 0770000 PROP. Lease (GASB 87) | 2,783 | 7,740 | 36.00 % |
| Total 0700 Property | 19,824 | 41,240 | 48.00 % |
| 0800 Other Objects | | | |
| 0810000 OTHER Dues & Fees | 2,772 | 4,300 | 64.00 % |
| Total 0800 Other Objects | 2,772 | 4,300 | 64.00 % |
| Total Expenditures | 877,630 | 2,355,678 | 37.00 % |
| NET OPERATING REVENUE | 241,635 | 161,866 | 149.00 % |

| | | | Total |
|-------------|-----------|-----------|-------------|
| | Actual | Budget | % of Budget |
| NET REVENUE | \$241,635 | \$161,866 | 149.00 % |

FY24 Profit and Loss by Month

July - November, 2023

| | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | Total |
|-------------------------------------|-----------------|-----------------|-------------------|------------------|----------------|------------------|
| REVENUE | | | | | | |
| 1000 Revenue Local Sources | -180 | 6,828 | 16,319 | 8,143 | 6,962 | 38,072 |
| 3000 Revenue State Sources | 34,664 | 77,073 | 40,496 | 116,973 | 39,216 | 308,422 |
| 4000 Revenue Federal Sources | 1,111 | 6,166 | 5,344 | 6,838 | 6,667 | 26,126 |
| 5000 Revenue Other Sources | 149,329 | 149,329 | 149,329 | 149,329 | 149,329 | 746,645 |
| Total Revenue | 184,924 | 239,396 | 211,488 | 281,283 | 202,174 | 1,119,265 |
| GROSS PROFIT | 184,924 | 239,396 | 211,488 | 281,283 | 202,174 | 1,119,265 |
| EXPENDITURES | | | | | | |
| 0100 Salaries | 50,685 | 84,477 | 104,894 | 58,323 | 113,942 | 412,321 |
| 0200 Employee Benefits | 6,935 | 11,958 | 17,995 | 10,154 | 17,511 | 64,553 |
| 0300 Purchased Prof & Tech Services | 23,735 | 27,647 | 40,977 | 30,571 | 25,565 | 148,495 |
| 0400 Purchased Property Services | 25,620 | 25,914 | 26,866 | 33,343 | 25,687 | 137,429 |
| 0500 Other Purchased Services | 3,442 | 12,255 | 18,644 | 13,512 | 10,486 | 58,339 |
| 0600 Supplies | 16,419 | 4,455 | 5,073 | 4,775 | 3,176 | 33,898 |
| 0700 Property | | 696 | 18,432 | | 696 | 19,824 |
| 0800 Other Objects | 2,762 | | | | 10 | 2,772 |
| Total Expenditures | 129,597 | 167,401 | 232,882 | 150,678 | 197,073 | 877,630 |
| NET OPERATING REVENUE | 55,327 | 71,994 | -21,394 | 130,606 | 5,101 | 241,635 |
| NET REVENUE | \$55,327 | \$71,994 | \$ -21,394 | \$130,606 | \$5,101 | \$241,635 |

A/R Aging Detail

As of November 30, 2023

| Date | Transaction Type | Num | Client | Memo/Description | Business | Due Date | Amount | Open Balance |
|---|------------------|-------------|------------------|-----------------------------|---------------------------|------------|--------------------|--------------------|
| 91 or more days past due | | | | | | | | |
| 06/30/2023 | Journal Entry | FY23 AJE #5 | CDE | FY23 AJE #5 | 11 General Fund | 06/30/2023 | 2,736.80 | 2,736.80 |
| 06/30/2023 | Pledge | 1425 | CSI | 6287 CLC through 11/30/2022 | 6287 CLC | 06/30/2023 | 7,468.12 | 7,468.12 |
| Total for 91 or more days past due | | | | | | | \$10,204.92 | \$10,204.92 |
| 61 - 90 days past due | | | | | | | | |
| 09/01/2023 | Pledge | 1491 | CSI | FY24 Sept 2023 | 21 Food Svs Fund | 09/01/2023 | 8,630.13 | 8,630.13 |
| Total for 61 - 90 days past due | | | | | | | \$8,630.13 | \$8,630.13 |
| 1 - 30 days past due | | | | | | | | |
| 11/01/2023 | Pledge | 1504 | Jasmin Coultas | | 19 Preschool | 11/01/2023 | 155.00 | 155.00 |
| 11/01/2023 | Pledge | 1513 | Joleena Nygaard | | 19 Preschool | 11/01/2023 | 385.00 | 385.00 |
| 11/01/2023 | Pledge | 1503 | Portillo, Luis | | 19 Preschool | 11/01/2023 | 425.00 | 425.00 |
| 11/01/2023 | Pledge | 1547 | CSI | | 3113 Capital Construction | 11/01/2023 | 5,797.21 | 5,797.21 |
| 11/01/2023 | Pledge | 1548 | CSI | FY24 Nov 2023 | 21 Food Svs Fund | 11/01/2023 | 8,579.58 | 8,579.58 |
| Total for 1 - 30 days past due | | | | | | | \$15,341.79 | \$15,341.79 |
| Current | | | | | | | | |
| 11/30/2023 | Payment | | Taylor, Arabella | | 19 Preschool | 11/30/2023 | -385.00 | -385.00 |

| Date | Transaction Type | Num | Client | Memo/Description | Business | Due Date | Amount | Open Balance |
|--------------------------|------------------|-----|--------|------------------|----------|----------|--------------------|--------------------|
| Total for Current | | | | | | | \$ -385.00 | \$ -385.00 |
| TOTAL | | | | | | | \$33,791.84 | \$33,791.84 |

A/P Aging Detail

As of November 30, 2023

| Date | Transaction Type | Num | Vendor | Business | Due Date | Past Due | Amount | Open Balance |
|--|------------------|---------|---------------------------------|-----------------|------------|----------|-------------------|-------------------|
| 31 - 60 days past due | | | | | | | | |
| 10/13/2023 | Bill | 3052735 | Melio | 11 General Fund | 10/13/2023 | 59 | 1.50 | 1.50 |
| Total for 31 - 60 days past due | | | | | | | \$1.50 | \$1.50 |
| Current | | | | | | | | |
| 11/20/2023 | Bill | 13123 | Univ. of Norther Colorado | 11 General Fund | 12/20/2023 | -9 | 261.67 | 261.67 |
| 11/30/2023 | Bill | 63159 | Clean Bees Housekeeping, LLC | 11 General Fund | 12/30/2023 | -19 | 2,376.00 | 2,376.00 |
| Total for Current | | | | | | | \$2,637.67 | \$2,637.67 |
| TOTAL | | | | | | | \$2,639.17 | \$2,639.17 |

FY24 Expenditures Instructional

July - November, 2023

| | Instructional Support | 0010 Elementary Ed | 0060 Integrated Ed | 1200 Music | 1700 SPED | Total Instructional Support | TOTAL |
|-------------------------------------|-----------------------|--------------------|--------------------|------------|------------|-----------------------------|----------|
| REVENUE | | | | | | | |
| Total Revenue | | | | | | 0 | 0 |
| GROSS PROFIT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENDITURES | | | | | | | |
| 0100 Salaries | | 118,688 | 24,896 | | 19,678 | 163,262 | 163,262 |
| 0200 Employee Benefits | | 21,019 | 3,362 | | 3,813 | 28,194 | 28,194 |
| 0300 Purchased Prof & Tech Services | | 35,745 | | | 34 | 35,779 | 35,779 |
| 0500 Other Purchased Services | | 512 | | | | 512 | 512 |
| 0600 Supplies | | 13,690 | 531 | 137 | 188 | 14,545 | 14,545 |
| Total Expenditures | 0 | 189,653 | 28,788 | 137 | 23,713 | 242,292 | 242,292 |
| NET OPERATING REVENUE | 0 | -189,653 | -28,788 | -137 | -23,713 | -242,292 | -242,292 |
| NET REVENUE | \$0 | \$ -189,653 | \$ -28,788 | \$ -137 | \$ -23,713 | \$ -242,292 | 242,292 |

FY24 Profit and Loss by Fund or Grant

July - November, 2023

| | 4027 IDEA Part B | 6287 CLC | ESSER Kitchen Grant | Total |
|------------------------------|----------------------|----------------------|----------------------|-----------------------|
| REVENUE | | | | |
| Total Revenue | | | | 0.00 |
| GROSS PROFIT | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | |
| 0100 Salaries | 10,756.42 | 69,239.30 | | 79,995.72 |
| 0200 Employee Benefits | | 398.38 | | 398.38 |
| 0600 Supplies | | | 3,579.44 | 3,579.44 |
| 0700 Property | | | 17,040.60 | 17,040.60 |
| Total Expenditures | 10,756.42 | 69,637.68 | 20,620.04 | 101,014.14 |
| NET OPERATING REVENUE | -10,756.42 | -69,637.68 | -20,620.04 | -101,014.14 |
| NET REVENUE | \$ -10,756.42 | \$ -69,637.68 | \$ -20,620.04 | \$ -101,014.14 |

| Adopted Date | | | | | 4/18/2023 | Working |
|---|------------------|------------------|------------------|--------------------|------------------|----------------------|
| | 185 | 151 | 173.6 | | 190.0 | 184.2 |
| | FY21 | FY22 | FY23 | FY24 Actuals As Of | FY24 Preliminary | FY24 Revised Working |
| | Actuals | Actuals | Actuals | 9/30/2023 | Budget | Budget |
| Beginning Fund Balance | \$723,050 | \$854,604 | \$799,704 | \$858,684 | \$858,684 | \$858,684 |
| Revenue | | | | | | |
| 1000 Revenue Local Sources | | | | | | |
| 1510000 Interest on Investments | 92 | 48 | 41 | 21 | 100 | 50 |
| 1740000 Technology Fees | 0 | 2,625 | 0 | 0 | 0 | 0 |
| 1740074 Field Trips | 0 | 2,351 | 6,603 | | 7,500 | 7,500 |
| 1750000 Fundraising | 18,625 | 14,454 | 16,017 | 10,141 | 15,000 | 15,000 |
| 1900004 Activity / Student fees | 485 | 5,715 | 14,497 | 4,559 | 13,124 | 15,379 |
| 1910000 Facility Rental Income | 10 | 53 | 38 | 0 | 38 | 38 |
| 1920001 Donations | 10,575 | 3,840 | 2,196 | 297 | 500 | 500 |
| 1954000 CSI Reserve funds | 0 | 0 | 4,887 | 0 | 0 | 0 |
| 1956001 Food Sales, paid by parents | 1,342 | 0 | 18,020 | 101 | 16,417 | 101 |
| 1956002 Parent Paid Tuition | 0 | 0 | 0 | 20,280 | 32,000 | 45,630 |
| 1990000 Miscellaneous | 796 | 3,971 | 4,427 | 898 | 2,500 | 2,500 |
| Total 1000 Revenue Local Sources | \$31,924 | \$33,057 | \$66,725 | \$36,297 | \$87,179 | \$86,698 |
| 3000 Revenue State Sources | | | | | | |
| 3010001 ST UPK | 0 | 0 | 0 | 46,990 | 71,339 | 81,976 |
| 3954001 ST Capital Construction 3113 | 55,974 | 55,080 | 54,334 | 28,986 | 68,780 | 54,540 |
| 3954002 ST Mill Levy Equalization 3241 | 54,721 | 68,989 | 148,712 | 126,568 | 161,120 | 256,860 |
| 3954003 ST READ Act 3259 | 13,460 | 21,373 | 13,908 | 0 | 13,908 | 10,192 |
| 3954004 ST ECEA SPED 3130 | 27,121 | 17,560 | 30,195 | 42,928 | 25,531 | 42,928 |
| 3954005 ST ELP 3140 | 1,568 | 1,829 | 1,549 | 5,569 | 1,549 | 5,569 |
| 3954006 ST ELPA 3139 | 1,756 | 0 | 0 | 0 | 0 | 0 |
| 3954007 ST ECEA GT 3150 | 697 | 1,506 | 1,119 | 0 | 1,119 | 2,060 |
| 3954008 ST At Risk 3235 | 964 | 973 | 1,127 | 0 | 0 | 850 |
| 3954010 STATE GT Screening Grant 3228 | 305 | 324 | 449 | 0 | 449 | 449 |
| 3954014 ST Air Quality Improve. 3278 | 0 | 10,500 | 0 | 0 | 0 | 0 |
| 3954015 STATE At Risk, Additional 3281 | 0 | 14,490 | 0 | 0 | 0 | 0 |
| 3954009 ST MLE Interest | 0 | 0 | 0 | 0 | 1,552 | 1,552 |
| 3954017 High Impact Tutoring Grant 3276 | 0 | 6,000 | 22,500 | 74,786 | 0 | 75,000 |
| 3954018 FED 21st CLLC #5625 | 0 | 145,747 | 148,730 | 7,468 | 145,750 | 145,750 |
| 3954019 High Needs Grant 3130 | 0 | 12,000 | 15,000 | 0 | 0 | 0 |
| 3956000 ST Lunch K-2 #3169 | 0 | 0 | 402 | 124 | 0 | 0 |
| 395600 ST Smart Start Breakfast #3164 | 0 | 0 | 17 | 24 | 0 | 0 |
| 3956003 ST HMFA Lunch 3162 | 0 | 0 | 0 | 14,629 | 0 | 36,663 |
| Capacity Building Grant (Pre-K) | 0 | 0 | 0 | 0 | 0 | 5,000 |
| Total 3000 Revenue State Sources | \$156,566 | \$356,371 | \$438,041 | \$348,071 | \$491,097 | \$719,390 |
| 4000 Revenue Federal Sources | | | | | | |
| 4010000 Emergency Connectivity | 0 | 33,449 | 0 | 0 | 0 | 0 |
| 4010002 FED Supply Chain Assist | 0 | 0 | 3,982 | 0 | 0 | 6,709 |
| 4954000 FED Title I 4010 | 30,924 | 30,271 | 26,127 | 0 | 26,127 | 33,615 |
| 4954001 FED IDEA Part B 4027 | 28,933 | 22,050 | 20,625 | 0 | 20,625 | 37,995 |
| 4954003 FED IDEA ARP #6073 | 0 | 0 | 4,822 | 0 | 4,822 | 0 |
| 4954002 FED Title II 4367 | 1,967 | 1,662 | 1,500 | 0 | 1,500 | 1,562 |

| | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 4954004 FED Title III 4365 | 786 | 697 | 604 | 0 | 604 | 1,944 |
| 4954005 FED CARES 4012 | 92,295 | 0 | 0 | 0 | 0 | 0 |
| 4010000 FED US Commodities Grant 4550 | 2,939 | 3,317 | 3,981 | 5,374 | 6,692 | 5,374 |
| 4954010 FED Title IA Homeless 9202 | 0 | 1,500 | 3,000 | 0 | 3,000 | 8,250 |
| 4954011 FED SSRG 6012 | 18,000 | 0 | 0 | 0 | 0 | 0 |
| 4954012 FED Title IA Parent 9211 | 427 | 398 | 413 | 0 | 413 | 648 |
| 4954013 FED ESSER II 4420 | 0 | 63,667 | 0 | 0 | 0 | 0 |
| 4954014 FED ESSER III 4414 | 0 | 96,250 | 0 | 0 | 0 | 0 |
| 4954014 FED ESSER III 9414 | 0 | 27,221 | 0 | 0 | 0 | 0 |
| 4954015 FED Breakfast 5553 | 0 | 24,641 | 0 | 0 | 0 | 0 |
| 4954016 FED Lunch 5555 | 0 | 57,461 | 0 | 0 | 0 | 0 |
| 4954017 ESSER I | 0 | 15,405 | 0 | 0 | 0 | 0 |
| 4954018 FED ESSER Curriculum K-8 4431 | | 0 | 30,000 | 0 | 0 | 0 |
| 4956000 FED Emergency Meals 4559 | 51,436 | 5,979 | 0 | 0 | 0 | 0 |
| 4956001 FED School Lunch Reimb 4555 | 3,375 | 8,185 | 29,111 | 18,269 | 47,500 | 45,787 |
| 4956002 FED Breakfast Reimb Grant 4553 | 138 | 0 | 5,581 | 3,295 | 6,600 | 10,983 |
| Total 4000 Revenue Federal Sources | \$231,218 | \$392,153 | \$129,745 | \$26,938 | \$117,882 | \$152,866 |
| 5000 Revenue Other Sources | | | | | | |
| 5710000 State Share Per Pupil Revenue | 1,427,775 | 1,291,929 | 1,575,276 | 1,045,303 | 1,821,387 | 1,857,673 |
| Total 5000 Revenue Other Sources | 1,427,775 | 1,291,929 | 1,575,276 | 1,045,303 | 1,821,387 | 1,857,673 |
| Total Revenue | \$1,847,483 | \$2,073,509 | \$2,209,788 | \$1,456,609 | \$2,517,545 | \$2,816,627 |
| Expenditures | | | | | | |
| 0100 Salaries | | | | | | |
| 0110103 Salaries BAA Extended Care | 0 | 51,332 | 40,000 | 21,032 | 0 | 0 |
| 0110104 Preschool Director | 0 | 0 | 0 | 17,987 | 85,800 | 86,560 |
| 0110105 Salary Admin/Principal | 116,083 | 89,050 | 86,720 | 38,793 | 91,780 | 92,663 |
| 0110201 Salary Teacher | 442,426 | 501,401 | 509,754 | 180,886 | 471,825 | 525,486 |
| 0110202 Salary Teacher SPED | 25,842 | 48,065 | 48,656 | 23,947 | 51,774 | 51,224 |
| 0110233 Salary Nurse | 2,637 | 1,900 | 2,910 | 2,150 | 5,306 | 6,475 |
| 0110234 Salary OT | 17,549 | 27,930 | 31,347 | 8,913 | 23,076 | 27,180 |
| 0110236 Salary Psychologist | 22,685 | 23,220 | 26,961 | 29,054 | 27,300 | 27,563 |
| 0110238 Salary SLP | 18,600 | 16,872 | 36,372 | 16,924 | 39,168 | 40,045 |
| 0110382 Salary IT Tech | 3,469 | 4,285 | 7,493 | 3,094 | 8,143 | 8,222 |
| 0110409 Salary Health Aide | 19,813 | 20,044 | 9,006 | 4,440 | 0 | 0 |
| 0110415 Salary Paraprofessional | 68,246 | 131,301 | 110,085 | 77,452 | 169,989 | 218,161 |
| 0110500 Salary Admin Support | 19,130 | 54,946 | 13,507 | 0 | 0 | 0 |
| 0110506 Salary General Office | 0 | 0 | 52,931 | 33,975 | 84,240 | 85,050 |
| 0110607 Salary Food Services | 0 | 3,432 | 3,956 | 1,776 | 0 | 0 |
| 0110608 Salary Custodian | 37,535 | 56,547 | 38,051 | 16,150 | 39,087 | 39,463 |
| 0120207 Salary Substitutes | 21,196 | 14,772 | 3,456 | 693 | 5,000 | 5,000 |
| 0150103 Stipends CLC Lead | 0 | 8,370 | 0 | 613 | 0 | 0 |
| 0150105 Stipends Admin | 0 | 1,525 | 2,000 | 0 | 2,000 | 2,000 |
| 0150201 Stipends Teacher | 2,394 | 14,703 | 2,597 | 0 | 4,000 | 4,000 |
| 0150233 Stipends Nurse | 0 | 125 | 0 | 0 | 0 | 0 |
| 0150234 Stipends OT | 0 | 250 | 0 | 0 | 0 | 0 |
| 0150236 Stipends Psychologist | 0 | 250 | 0 | 0 | 0 | 0 |
| 0150238 Stipends SLP | 0 | 250 | 0 | 0 | 0 | 0 |
| 0150415 Stipends Paraprofessional | 0 | 500 | 1,772 | 0 | 5,737 | 5,737 |
| 0150500 Stipends Admin Office Support | 0 | 1,000 | 0 | 0 | 0 | 0 |
| 0150608 Stipends Custodian | 0 | 1,631 | 0 | 0 | 0 | 0 |
| Total 0100 Salaries | \$817,603 | \$1,073,701 | \$1,027,574 | \$477,875 | \$1,114,227 | \$1,224,828 |

| | | | | | | |
|---|-----------------|-----------------|------------------|-----------------|------------------|------------------|
| 0200 Employee Benefits | | | | | | |
| 0210 Life, ELI, ELPI | | | | | | |
| 0211103 Life EAP ELPI BAA Extend Care | 0 | 121 | 14 | 0 | 0 | 0 |
| 0211105 Life EAP ELPI Admin | 167 | 110 | 187 | 119 | 108 | 106 |
| 0211201 Life EAP ELPI Teacher | 1,490 | 779 | 1,106 | 321 | 1,185 | 1,267 |
| 0211202 Life EAP ELPI Teacher SPED | 138 | 88 | 99 | 49 | 108 | 106 |
| 0211207 Life EAP ELPI Substitutes | 104 | 268 | 64 | 12 | 206 | 206 |
| 0211233 Life EAP ELI Nurse | 40 | 53 | 49 | 2 | 108 | 106 |
| 0211234 Life EAP ELI OT/PT | 24 | 32 | 34 | 4 | 108 | 106 |
| 0211236 Life EAP ELPI Psychology | 44 | 53 | 44 | 38 | 108 | 106 |
| 0211238 Life EAP ELI SLP | 40 | 53 | 43 | 37 | 108 | 106 |
| 0211382 Life EAP ELPI I IT Tech | 46 | 59 | 51 | 18 | 108 | 106 |
| 0211409 Life EAP ELPI Health Aide | 55 | 42 | 0 | | 0 | 0 |
| 0211415 Life EAP ELPI Paraprofessional | 110 | 219 | 191 | 89 | 754 | 844 |
| 0211500 Life EAP ELPI Admin/Business Support | 139 | 147 | 179 | 87 | 215 | 317 |
| 0211608 Life EAP ELPI Custodial | 108 | 150 | 82 | 43 | 108 | 106 |
| Preschool | | | | | 323 | 211 |
| Total 0210 Life, ELI, ELPI | \$2,507 | \$2,174 | \$2,142 | \$819 | \$3,545 | \$3,689 |
| 0217000 FAMILI | 0 | 0 | 2,901 | 1,812 | 4,939 | 3,211 |
| 0221 Medicare | | | | | | |
| 0220103 Med/FICA BAA Extended Care | 0 | 4,567 | 3,060 | 1,667 | 0 | 0 |
| 0220105 Med/FICA Admin | 9,048 | 6,814 | 6,904 | 4,330 | 7,021 | 7,089 |
| 0220201 Med/FICA Teacher | 34,855 | 39,233 | 39,792 | 13,652 | 36,095 | 40,200 |
| 0220202 Med/FICA SPED | 2,233 | 3,764 | 3,954 | 1,828 | 3,961 | 3,919 |
| 0220207 Med/FICA Subs | 1,663 | 1,419 | 260 | 41 | 372 | 372 |
| 0220233 Med/FICA Nurse | 203 | 155 | 223 | 156 | 406 | 495 |
| 0220234 Med/FICA Occupational Therapist | 1,351 | 2,156 | 2,282 | 682 | 1,765 | 2,079 |
| 0220236 Med/FICA Psychologist | 1,742 | 1,795 | 1,976 | 2,218 | 2,088 | 2,109 |
| 0220238 Med/FICA SLP | 1,427 | 1,310 | 2,787 | 1,295 | 2,996 | 3,063 |
| 0220382 Med/FICA IT Tech | 266 | 328 | 573 | 237 | 623 | 629 |
| 0220409 Med/FICA Health Aide | 1,277 | 1,533 | 0 | 0 | 0 | 0 |
| 0220415 Med/FICA Paraprofessional | 4,810 | 9,764 | 8,374 | 5,900 | 13,004 | 16,689 |
| 0220500 Med/FICA Admin Support | 1,699 | 4,420 | 1,291 | 0 | 6,444 | 7,655 |
| 0220506 MED/FICA General Office | 0 | 0 | 4,906 | 3,070 | 0 | 0 |
| 0220608 Med/FICA Custodian | 2,883 | 4,390 | 2,964 | 1,235 | 2,990 | 3,019 |
| Preschool Med/FICA | 0 | 0 | 0 | 0 | 6,564 | 6,622 |
| Total 0221 Medicare | \$63,458 | \$81,648 | \$79,346 | \$36,312 | \$84,330 | \$93,939 |
| 0250 Health, Dental, Vision | | | | | | |
| 0250103 Health Dental Vision BAAC Coord | 0 | 0 | 0 | 0 | 0 | 0 |
| 0250105 Health Dental Vision Admin | 6,365 | 6,543 | 6,900 | 5,059 | 7,018 | 7,008 |
| 0250201 Health Dental Vision Teachers | 65,269 | 46,127 | 72,356 | 16,748 | 70,408 | 77,306 |
| 0250202 Health Dental Vision SPED | 3,063 | 6,744 | 7,217 | 2,829 | 7,018 | 7,008 |
| 0250238 Health Dental Vision SLP | 0 | 0 | 5,642 | 5,282 | 6,795 | 6,790 |
| 0250415 Health Dental Vision Paraprofessional | 0 | 4,805 | 4,424 | 0 | 7,018 | 21,024 |
| 0250500 Health Dental Vision General Office | 0 | 5,382 | 6,071 | 2,759 | 4,149 | 4,149 |
| 0250608 Health Dental Vision Custodian | 489 | 6,112 | 4,142 | 2,803 | 6,910 | 6,900 |
| Preschool Health Dental Vision | 0 | 0 | 0 | 0 | 7,018 | 14,016 |
| Total 0250 Health, Dental, Vision | \$75,185 | \$75,713 | \$106,751 | \$35,480 | \$116,335 | \$144,202 |
| 0290 Other Benefits | | | | | | |
| 0290105 401K Match Admin | 0 | 1,212 | 0 | 0 | 1,500 | 3,000 |

| | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 0290201 401K Match Teachers | 655 | 3,926 | 3,446 | 1,198 | 5,000 | 5,000 |
| 0290238 401K Match SLP | 0 | 0 | 0 | 0 | 0 | 0 |
| 0290415 401K Match Paraprofessional | 0 | 0 | 0 | 0 | 0 | 0 |
| 0290500 401K Match Business Support | 0 | 733 | 1,556 | 863 | 1,624 | 1,624 |
| Total 0290 Other Benefits | \$655 | \$5,871 | \$5,003 | \$2,061 | \$8,124 | \$9,624 |
| Total 0200 Employee Benefits | \$141,805 | \$165,406 | \$196,144 | \$76,483 | \$217,273 | \$254,665 |
| 0300 Purchased Prof & Tech Services | | | | | | |
| 0300001 Purchased Prof Services | 0 | 6,061 | 2,100 | 262 | 0 | 0 |
| 0313000 Bank Fees | 3,584 | 690 | 452 | 308 | 1,000 | 1,000 |
| 0315000 PayPal Fees | 76 | 158 | 276 | 115 | 500 | 500 |
| 0320000 Professional Development | 2,537 | 10,091 | 441 | 49 | 3,800 | 3,800 |
| 0320001 Professional Development Admin | 1,281 | 1,920 | 0 | 0 | 0 | 0 |
| 0320002 Payroll Services PEO | 10,931 | 0 | 0 | 15 | 0 | 0 |
| 0320003 Consulted Education Services | 189,001 | 165,775 | 193,250 | 102,083 | 175,000 | 175,000 |
| 0328000 Assessments | 2,607 | 14,040 | 3,439 | 4,012 | 12,050 | 12,050 |
| 0330000 Accounting Services | 4,989 | 0 | 0 | 0 | 50 | 0 |
| 0331000 Legal Services | 5,841 | 3,415 | 5,854 | 1,280 | 6,000 | 6,000 |
| 0332000 Audit Services | 8,550 | 8,800 | 9,050 | 9,750 | 9,750 | 9,750 |
| 0339000 SPED Services ECEA 3130 | 0 | 81 | 330 | 0 | 100 | 100 |
| 0339002 Background Checks | 977 | 630 | 307 | 247 | 500 | 500 |
| 0339003 Other Prof Svs Consultant | 0 | 500 | 0 | 0 | 0 | 0 |
| 0340000 PPTS Technical Services | 6,024 | 34,101 | 1,511 | 1,000 | 750 | 1,500 |
| 0350000 Employee Training and Development | 3,104 | 1,231 | 9,336 | 1,355 | 4,000 | 10,000 |
| 0390000 Other Purch Services Temp Staff Support | 0 | 14,534 | 20,562 | 36,405 | 23,238 | 86,890 |
| 0399000 CDE PPR Admin Fee | 1,711 | 1,375 | (1,288) | 0 | 18,214 | 2,000 |
| Total 0300 Purchased Prof & Tech Services | \$241,213 | \$263,402 | \$245,619 | \$156,881 | \$254,952 | \$309,090 |
| 0400 Purchased Property Services | | | | | | |
| 0410000 Utilities | 28,095 | 0 | 0 | 0 | 0 | 0 |
| 0411000 Water & Sewer | 4,585 | 11,822 | 0 | 899 | 12,650 | 12,650 |
| 0421000 Disposal Services | 144 | 0 | 171 | 0 | 1,070 | 1,070 |
| 0422000 Snow Removal | 7,550 | 0 | 12,186 | 3,941 | 1,500 | 12,796 |
| 0423000 Custodial Services | 4,304 | 7,808 | 3,899 | 15,197 | 43,800 | 41,184 |
| 0424000 Landscaping | 1,948 | 4,491 | 7,789 | 2,589 | 7,153 | 8,178 |
| 0430000 Repair & Maintenance | 10,726 | 22,774 | 27,992 | 725 | 28,035 | 29,392 |
| 0441000 Rent or Lease of Buildings | 167,384 | 167,384 | 0 | 135,461 | 263,032 | 270,923 |
| 0441001 Rent Management Fees | 12,066 | 13,575 | 18,855 | 0 | 15,547 | 19,797 |
| 0441002 Rental Storage Unit | | 1,635 | 1,938 | 1,183 | 2,000 | 2,000 |
| 0442000 Equipment Rental | 17,460 | 0 | 0 | 349 | 0 | 0 |
| 0622000 Supplies Electricity | 25,252 | 41,073 | 45,145 | 0 | 43,948 | 47,402 |
| Total 0400 Purchased Property Services | \$279,515 | \$270,562 | \$117,975 | \$160,344 | \$418,735 | \$445,391 |
| 0500 Other Purchased Services | | | | | | |
| 0513000 Contracted Field Trips | 0 | 0 | 8,633 | 512 | 10,000 | 10,000 |
| 0522000 Property Insurance | 7,245 | 12,052 | 7,437 | 0 | 12,052 | 12,052 |
| 0525000 Unemployment Insurance | 17,077 | 18,537 | 22,693 | 4,946 | 32,607 | 34,161 |
| 0526000 Workers Compensation | 7,766 | 9,303 | 9,046 | 4,257 | 9,329 | 10,396 |
| 0527000 Multiple-Coverage Insurance | 16,114 | 17,343 | 16,993 | 7,074 | 17,343 | 12,046 |
| 0530000 Telephone | 3,738 | 4,212 | 4,685 | 1,185 | 4,212 | 4,919 |
| 0531000 Community Relations | 0 | 1,831 | 1,693 | 50 | 2,000 | 2,000 |
| 0533000 Postage | 33 | 93 | 121 | 26 | 250 | 250 |
| 0534000 Internet | 2,603 | 2,832 | 3,247 | 2,169 | 5,540 | 5,540 |
| 0540000 Advertising & Recruitment | 2,946 | 2,860 | 22,442 | 5,685 | 26,354 | 15,000 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 0572000 Food Management | 48,611 | 83,250 | 43,859 | 36,318 | 51,775 | 80,060 |
| 0580000 Travel Registration & Entrance | 0 | 0 | 4,865 | 0 | 1,000 | 5,108 |
| 0581000 Travel In-State | 224 | 706 | 0 | 0 | 0 | 0 |
| 0594001 Platte Valley Detention Center | 1,262 | 355 | 0 | 0 | 800 | 800 |
| 0595000 CSI 3% Overhead Fee | 27,459 | 26,321 | 27,287 | 38,826 | 54,642 | 55,730 |
| 0596000 FS Lunch admin fee 5555 | 589 | 2,324 | 354 | 278 | 536 | 690 |
| 0596001 FS Snack Admi Fee 4555 | 1,432 | 404 | 1,833 | 1,407 | 2,056 | 4,690 |
| 596002 Breakfast admin fee 5553 | 0 | 969 | 0 | 0 | 0 | 0 |
| 596003 Emergency food admin fee | 0 | 252 | 0 | 0 | 0 | 0 |
| 0599000 OPS Platte Valley Detention Center | 0 | 0 | 381 | 49 | 0 | 400 |
| 0633000 Commodities Expense 4550 | 2,939 | 3,317 | 3,981 | 5,374 | 6,692 | 5,374 |
| Total 0500 Other Purchased Services | \$140,038 | \$186,961 | \$179,550 | \$108,155 | \$237,187 | \$259,217 |
| 0600 Supplies | | | | | | |
| 0610000 Supplies Elementary | 10,411 | 6,273 | 4,671 | 5,235 | 9,000 | 9,000 |
| 0610001 Supplies Music | 740 | 1,000 | 577 | 552 | 1,000 | 1,000 |
| 0610002 Supplies Office | 2,670 | 2,741 | 4,935 | 1,752 | 6,000 | 6,000 |
| 0610003 Supplies Custodial | 17,385 | 9,741 | 8,478 | 4,874 | 10,000 | 10,000 |
| 0610004 Supplies SPED 3130 | 216 | 694 | 38 | 222 | 1,750 | 1,750 |
| 0610006 Supplies G&T 3150 | 0 | 0 | 0 | 0 | 250 | 250 |
| 0610007 Supplies Library | 364 | 352 | 299 | 299 | 500 | 1,500 |
| 0610008 Supplies Integrated | 0 | 194 | 0 | 0 | 200 | 200 |
| 0610010 SUPPLIES Wellness | 0 | 0 | 260 | 0 | 0 | 0 |
| 0610011 Supplies Health | 5,362 | 582 | 310 | 993 | 750 | 1,500 |
| 0610012 Supplies Homeless | 99 | 0 | 0 | 0 | 0 | 0 |
| 0610013 Miscellaneous | 366 | 19 | 0 | 0 | 100 | 100 |
| 0610074 Supplies Activities F74 | 1,858 | 2,100 | 891 | 0 | 1,143 | 1,500 |
| 0614074 Supplies Fundraiser F74 | 6,734 | 20 | 345 | 400 | 500 | 500 |
| 0621000 Supplies Natural Gas | 3,749 | 5,883 | 8,482 | 0 | 6,295 | 8,906 |
| 0630001 Supplies Food Services | 953 | 429 | 128 | 4,146 | 0 | 10,000 |
| 0630002 Supplies Food Services CLLC | 0 | 693 | 0 | 232 | 750 | 750 |
| 0631000 Supplies Milk | 4,498 | 7,988 | 5,137 | 2,878 | 9,000 | 6,000 |
| 0640000 Supplies Textbooks | 10,904 | 9,711 | 54,078 | 6,209 | 6,000 | 11,256 |
| 0650000 Supplies Electronic Media Materials | 3,940 | 6,237 | 9,939 | 6,874 | 6,775 | 9,586 |
| 0650001 Supplies Powerschool | 3,954 | 8,221 | 473 | 506 | 4,500 | 4,210 |
| 0690000 Supplies Programs for Staff, Students, volunteers | 0 | 5,806 | 2,802 | 5,303 | 2,500 | 8,000 |
| 0691000 Supplies Security | 477 | 0 | 783 | 0 | 750 | 823 |
| Total 0600 Supplies | \$74,681 | \$68,684 | \$102,625 | \$40,474 | \$67,762 | \$92,831 |
| 0700 Property | | | | | | |
| 0733000 Equipment FF&E | 6,853 | 0 | 0 | 17,041 | 25,000 | 20,000 |
| 0734000 Equipment Technology | 15,531 | 54,442 | 4,448 | 0 | 8,500 | 8,500 |
| 0735000 Non-Capital Equipment | 0 | 25,332 | 1,743 | 0 | 0 | 0 |
| 0770000 Copier Rental (lease GASB 87) | 0 | 17,215 | 8,518 | 3,479 | 7,740 | 8,943 |
| 0770300 Capital outlay - Lease expenditure | 0 | 0 | 496,242 | 0 | 0 | 0 |
| Total 0700 Property | \$22,384 | \$96,990 | \$510,951 | \$20,520 | \$41,240 | \$37,443 |
| 0800 Other Objects | | | | | | |
| 0810000 Dues & Fees | 1,503 | 2,704 | 3,581 | 2,762 | 4,300 | 4,300 |
| 0890000 Miscellaneous Scholarships BAAC | 750 | 0 | 0 | 0 | 0 | 0 |
| Total 0800 Other Objects | \$2,253 | \$2,704 | \$3,581 | \$2,762 | \$4,300 | \$4,300 |
| 0830 Interest | | | | | | |
| 0833000 Interest on Leases | | | 24,812 | | | |
| Total 0830 Interest | | | 24,812 | | | |

| | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 0900 Other Uses of Funds | | | | | | |
| 0913000 Principal on Financing Arrangements | | | 238,220 | | | |
| Total 0900 Other Uses of Funds | | | 238,220 | | | |
| 5400000 Capital Financing (Leases) | | | (496,242) | | | |
| Total Expenditures | \$1,719,490 | \$2,128,408 | \$2,150,809 | \$1,043,494 | \$2,355,676 | \$2,627,766 |
| Net Operating Revenue | \$127,992 | -\$54,900 | \$58,979 | \$413,115 | \$161,869 | \$188,861 |
| Beginning Fund Balance | 726,612 | 854,604 | 799,705 | 858,684 | 858,684 | 858,684 |
| Tabor | 48,500 | 48,500 | 58,000 | 58,000 | 69,375 | 77,312 |
| SPED Reserve | 0 | 18,500 | 17,360 | 18,416 | 19,000 | 18,416 |
| Unassigned Fund Balance | 806,104 | 732,705 | 783,324 | 1,195,383 | 932,178 | 951,817 |
| Ending Fund Balance | 854,604 | 799,705 | 858,684 | 1,271,799 | 1,020,552 | 1,047,544 |
| Days Cash on Hand | 181 | 137 | 135 | 60 | 150 | 146 |

Academy of Arts and Knowledge 2024-2025 School Calendar

| | July 2024 | January 2025 | |
|--------------------------------------|----------------------|----------------------|--|
| | Su M Tu W Th F Sa | Su M Tu W Th F Sa | |
| July | | | January |
| 1-5 CLC Closed | 1 2 3 4 5 6 | 1 2 3 4 | 1 No School/CLC Closed |
| 24-31 Teachers on Duty | 7 8 9 10 11 12 13 | 5 6 7 8 9 10 11 | 2 - 3/6-7 CLC Open |
| | 14 15 16 17 18 19 20 | 12 13 14 15 16 17 18 | 8 First Day Back! |
| | 21 22 23 24 25 26 27 | 19 20 21 22 23 24 25 | 20 MLK Day/No School/No CLC |
| | 28 29 30 31 | 26 27 28 29 30 31 | 17 End of 2nd Quarter |
| August | August 2024 | February 2025 | February |
| | Su M Tu W Th F Sa | Su M Tu W Th F Sa | |
| 1-6 Teachers on Duty | 1 2 3 | 1 | 14 No School/Teacher Work Day/CLC Closed |
| 5-6 Preassessment Days | 4 5 6 7 8 9 10 | 2 3 4 5 6 7 8 | 17 Presidents Day/No School/CLC Closed |
| 5-6 CLC Closed | 11 12 13 14 15 16 17 | 9 10 11 12 13 14 15 | 22-23 Spring Conferences |
| 7 First Day of School | 18 19 20 21 22 23 24 | 16 17 18 19 20 21 22 | |
| | 25 26 27 28 29 30 31 | 23 24 25 26 27 28 | March |
| September | September 2024 | March 2025 | |
| | Su M Tu W Th F Sa | Su M Tu W Th F Sa | |
| 2 Labor Day/No School/No CLC | 1 2 3 4 5 6 7 | 1 | 10-21 March Break |
| 21-22 Conferences/CLC Open | 8 9 10 11 12 13 14 | 2 3 4 5 6 7 8 | 29 End of 3rd Quarter |
| | 15 16 17 18 19 20 21 | 9 10 11 12 13 14 15 | |
| | 22 23 24 25 26 27 28 | 16 17 18 19 20 21 22 | April |
| | 29 30 | 23 24 25 26 27 28 29 | |
| | | 30 31 | 7-18 State Assessments |
| October | October 2024 | April 2025 | 25 Professional Development Day/CLC Closed |
| | Su M Tu W Th F Sa | Su M Tu W Th F Sa | 28-30 Spring Break |
| 11 End of 1st Quarter | 1 2 3 4 5 | 1 2 3 4 5 | |
| 14-18 Fall Break CLC Open | 6 7 8 9 10 11 12 | 6 7 8 9 10 11 12 | May |
| | 13 14 15 16 17 18 19 | 13 14 15 16 17 18 19 | 1 - 2 Spring Break |
| | 20 21 22 23 24 25 26 | 20 21 22 23 24 25 26 | 26 Memorial Day/No School/No CLC |
| | 27 28 29 30 31 | 27 28 29 30 | |
| November | November 2024 | May 2025 | |
| | Su M Tu W Th F Sa | Su M Tu W Th F Sa | |
| 1 Staff Work Day/CLC Closed | 1 2 | 1 2 3 | |
| 25-29 November Break | 3 4 5 6 7 8 9 | 4 5 6 7 8 9 10 | |
| 25-27 CLC Open (11/27 closes at 3pm) | 10 11 12 13 14 15 16 | 11 12 13 14 15 16 17 | |
| 28-29 CLC Closed | 17 18 19 20 21 22 23 | 18 19 20 21 22 23 24 | |
| | 24 25 26 27 28 29 30 | 25 26 27 28 29 30 31 | |
| December | December 2024 | June 2025 | |
| | Su M Tu W Th F Sa | Su M Tu W Th F Sa | |
| 20-29 Winter Break | 1 2 3 4 5 6 7 | 1 2 3 4 5 6 7 | 12 Last Day of School 12:30pm/CLC CLOSED |
| 20-22 CLC Open | 8 9 10 11 12 13 14 | 8 9 10 11 12 13 14 | 12 End of 4th Quarter |
| 23-27 CLC Closed | 15 16 17 18 19 20 21 | 15 16 17 18 19 20 21 | 13 No School/No CLC |
| 31st CLC Closes at noon | 22 23 24 25 26 27 28 | 22 23 24 25 26 27 28 | 19 Juneteenth/No CLC |
| | 29 30 31 | 29 30 | |

Start Time: 8:15am
End Time: 3:20pm
 1157 Student Contact Hours
 172 Student Contact Days
 190 Staff Contact Days

| | |
|--|------------------------------------|
| | Start & End Dates |
| | Assessment Days |
| | Staff PD Day/Full Day Programming |
| | School Closed/Full Day Programming |
| | Summer Break/Full Day Programming |
| | School Closed/No Programming |
| | Family Attended Events |



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Title IX policy

Updated 10.2023

NONDISCRIMINATION/EQUAL OPPORTUNITY

Academy of Arts and Knowledge is committed to providing a safe learning and work environment where all members of the school community are treated with dignity and respect. The school is subject to all federal and state laws and constitutional provisions prohibiting discrimination on the basis of disability, race, creed, color, sex, sexual orientation, marital status, national origin, religion, ancestry, military or veteran status, or need for special education services. Accordingly, no otherwise qualified student, employee, applicant for employment or member of the public shall be excluded from participation in, be denied the benefits of, or be subjected to unlawful discrimination under any district program or activity on the basis of disability, race, creed, color, sex, sexual orientation, marital status, national origin, religion, ancestry, military or veteran status, or need for special education services. Discrimination against employees and applicants for employment based on age, genetic information and conditions related to pregnancy or childbirth is also prohibited in accordance with state and/or federal law.

For purposes of this policy, these terms have the following meanings:

"Race" includes hair texture, hair type, or a protective hairstyle that is commonly or historically associated with race.

"Protective Hairstyle" includes such hairstyles as braids, locs, twists, tight coils or curls, cornrows, bantu knots, afros, and head wraps.

"Sexual Orientation" means a person's orientation toward heterosexuality, homosexuality, bisexuality, or transgender status or another person's perception thereof.

This policy and supporting regulations will be used to address all concerns regarding unlawful discrimination and harassment. Alleged conduct regarding sex-based discrimination and sexual harassment will follow the complaint and



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investigation procedures specific to this conduct. In keeping with these statements, the following are objectives of this school:

1. To promote the rights and responsibilities of all individuals as set forth in the state and federal constitutions, pertinent legislation, and applicable judicial interpretation.
2. To encourage positive experiences in terms of human values for children and adults who have differing personal and family characteristics or who come from various socio-economic, racial, and ethnic groups.
3. To consider carefully, in all decisions made which affect the schools, the potential benefit or adverse consequences that those decisions might have on the human relations aspects of all segments of society.
4. To utilize educational experiences to build each individual's pride in the community in which they live.
5. To initiate a process of reviewing all policies and practices of this school district in order to achieve the objectives of this policy to the greatest extent possible.
6. To investigate and resolve promptly any complaint of unlawful discrimination and harassment.
7. To investigate and appropriately discipline staff and students found to be responsible for incidents of harassment or unlawful discrimination in violation of school policy.

This policy applies to all employees, Board members, visitors, and other persons not affiliated with the district, regardless of their title, position, or gender.

Academy of Arts and Knowledge will take all reasonable measures to prevent unlawful harassment or discrimination and promptly and effectively respond to harassment or discrimination allegations.

Annual Notice:

The school will highlight the written notice on aakelementary.org each school year that advises students, parents, employees and the general public that the educational programs, activities, and employment opportunities offered by the district are offered without regard to disability, race, creed, color, sex, sexual



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orientation, marital status, national origin, religion, ancestry, military or veteran status, or need for special education services. With respect to employment practices, the district will also issue written notice that it does not discriminate on the basis of age, genetic information, or conditions related to pregnancy or childbirth. The announcement will also include the name, address, email address and telephone number of the person designated to coordinate Title IX and Section 504 and ADA compliance activities. The notice will appear on the school's website aakelementary.org, upon request it could be translated into other languages if a bona fide need is identified. It shall also be made available in an appropriate format to persons who are visually or hearing impaired upon request. The notice will appear on a continuing basis in all district media containing general information, including: teachers' guides, school publications, the district's website, recruitment materials, application forms, vacancy announcements, student handbooks, school program notices, summer program newsletters, and annual letters to parents.

Harassment is prohibited:

Harassment based on a person's disability, race, creed, color, sex, sexual orientation, marital status, national origin, religion, ancestry, military or veteran status, or need for special education services is a form of discrimination prohibited by state and federal law. Preventing and remedying such harassment in schools is essential to ensure a nondiscriminatory, safe environment in which students can learn, employees can work, and members of the public can access and receive the benefit of school facilities and programs. All such harassment, by school employees, students, and third parties, is strictly prohibited. All school employees and students share the responsibility to ensure that harassment does not occur at any school property or school-sanctioned activity or event, or off school property when such conduct has a nexus to the school, or any school curricular or non-curricular activity or event.

For purposes of this policy, harassment is any unwelcome, hostile and offensive verbal, written, or physical conduct based on or directed at a person's race, color, national origin, ancestry, creed, religion, sex, sexual orientation (which includes



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transgender), marital or veteran status, disability, or need for special education services that:

- (1) results in physical, emotional, or mental harm, or damage to property; or
- (2) is sufficiently severe, persistent, or pervasive that it unreasonably interferes with an individual's ability to participate in or benefit from an educational program or activity, or creates an intimidating, hostile, or threatening environment; or
- (3) substantially disrupts the orderly operation of the school. Board policy on sexual harassment will apply to complaints alleging sexual harassment.

Reporting unlawful discrimination and harassment:

Any student who believes they have been a target of unlawful discrimination or harassment as defined in Board policy and supporting regulations, or who has witnessed such unlawful discrimination or harassment, must immediately report it to an administrator, counselor, teacher, or the district's compliance officer and file a complaint as set forth in the regulation which accompanies this policy. Any employee, applicant for employment, or member of the public who believes they have been a target of unlawful discrimination or harassment, or who has witnessed such unlawful discrimination or harassment, must file a complaint with the AAK principal either an immediate supervisor or the school's compliance officer. If the individual alleged to have engaged in prohibited conduct is the AAK principal, person designated as the compliance officer, the complaint shall be made to a representative from Minga Education who will designate an alternate compliance officer to investigate the matter in accordance with this policy's accompanying regulation. An alleged target of discrimination or harassment is not required to directly confront any persons who are the source of the issue or closely associated with the person who is the source of such issue. Other various avenues of internal complaint may be used instead. A reasonable effort must be made to bring forward any allegations of unlawful discrimination or harassment so that the school may work to stop such wrongdoing and prevent future occurrences.



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School Action:

All staff members who witness unlawful discrimination or harassment must take prompt and effective action to stop it, as prescribed by the school. The school will take appropriate action to promptly and impartially investigate allegations of unlawful discrimination and harassment, to end unlawful behavior, to prevent the recurrence of such behavior and to prevent retaliation against the individual(s) who files the complaint and/or any person who participates in the investigation. When appropriate, the school will take interim measures during the investigation to protect against further unlawful discrimination, harassment or retaliation. To the extent possible, all reports of unlawful discrimination or harassment will be kept confidential.

Students or employees who knowingly file false complaints or give false statements in an investigation may be subject to discipline, up to and including suspension/expulsion for students and termination of employment. No student, staff member, or member of the public may be subject to adverse treatment in retaliation for any good faith report of harassment under this policy. Upon determining that incidents of unlawful discrimination or harassment are occurring in particular district settings or activities, the school will implement measures designed to remedy the problem in those areas or activities. Any student or employee who engages in unlawful discrimination or harassment will be disciplined according to applicable administrative policies and the district will take reasonable action to restore lost educational or employment opportunities to the target(s). In cases involving potential criminal conduct, the district will determine whether appropriate law enforcement officials should be notified. Academy of Art and Knowledge will make every effort to ensure that those named in a complaint, or are too closely associated with those involved in the complaint, will not be part of the investigative team or efforts. AAK may utilize a neutral third-party investigator to address allegations of work-related discrimination, harassment, or other work-related misconduct.

Notice and training:

To reduce unlawful discrimination and harassment and ensure a respectful school environment, the administration is responsible for providing notice of this



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policy to all district schools and departments. The policy and complaint process must be prominently posted on the district's website, referenced in student and employee handbooks, and made otherwise available to all students, staff and members of the public through electronic or hard-copy distribution. Students and district employees will receive periodic training related to recognizing and preventing unlawful discrimination and harassment.

SEXUAL HARASSMENT

Academy of Arts and Knowledge is committed to a learning and working environment that is free from sexual harassment. Sexual harassment is recognized as a form of sex discrimination and thus a violation of the laws which prohibit sex discrimination. It shall be a violation of policy for any member of the district staff to harass another staff member or student through conduct or communications of a sexual nature.

Any conduct of a sexual nature directed toward students by teachers or others to whom this policy applies, shall be presumed to be unwelcome. This policy applies to all employees of the district and similarly applies to non-employees, such as volunteers, vendors, consultants, or any others, who work under the direction of school authorities. Any conduct of a sexual nature directed toward students by teachers or others, to whom this policy applies, shall be presumed to be unwelcome.

Sexual harassment defined:

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and/or other verbal or physical conduct of a sexual nature when:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of a person's employment or educational development.
2. Submission to or rejection of such conduct by an individual is used as the basis for employment or education decisions affecting the individual.



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3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile, or offensive working or educational environment.

The prohibition against sexual harassment applies whether the harassment is between people of the same or different gender. Harassing an individual based on their gender identity or sexual preference may be considered sexual harassment. This can include gossip regarding an individual's sex life, comments on an individual's body, comments about an individual's sexual activity, deficiencies, or prowess, or other lewd or obscene comments. All employees are expected to conduct themselves in a professional and businesslike manner at all times.

Conduct which may violate this policy includes, but is not limited to, sexually implicit or explicit communications whether in:

- Written form, such as cartoons, posters, calendars, notes, letters, e-mails.
- Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping or questions about another's sex life, or repeated unwanted requests for dates.
- Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

Sexual harassment as defined above may include, but is not limited to:

- Sex-oriented verbal "kidding," abuse, or harassment.
- Pressure for sexual activity.
- Repeated remarks to a person with sexual implications.
- Unwelcome touching, such as patting, pinching, or brushing against another's body.
- Suggesting or demanding sexual involvement accompanied by implied or explicit threats concerning one's grades, employment status, or similar personal concerns.
- Sexual violence.



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Reporting, investigation, and sanctions:

Sexual harassment cannot be investigated or corrected by the district until the district is made aware of such harassment. Therefore, it is the express desire of the Board to encourage victims of sexual harassment to report such claims. If you believe there has been a violation of the sexual harassment policy, report the incident to an administrator/supervisor, to the director of human resources or to the district's compliance officer. If your supervisor is the offending person, the report shall be made to the next higher level of authority. You are not required to directly confront any persons who are the source of your complaint or closely associated with the person who is the source of the complaint. Instead, you may utilize any of the other various avenues of internal complaint. You are required to make a reasonable and timely effort to bring forward any allegations of unlawful discrimination or harassment so that the school may investigate and correct any behavior that may be in violation of this policy. The school will investigate the complaint and may utilize a neutral third-party investigator to address allegations of work-related harassment, discrimination or misconduct. In determining whether alleged conduct constitutes sexual harassment, the totality of the circumstances, the nature of the conduct and the context in which the alleged conduct occurred shall be investigated. If the school determines that an employee's behavior is in violation of this policy, disciplinary action will be taken, up to and including termination of employment, subject to applicable procedural requirements. Conduct of a sexual nature directed toward students shall, in appropriate circumstances, be reported as child abuse for investigation by appropriate authorities. Filing of a complaint or otherwise reporting sexual harassment shall not reflect upon the individual's status or affect future employment or work assignments. If you perceive retaliation for making a complaint or your participation in the investigation, please follow the complaint procedure outlined above. The situation will be investigated. All matters involving sexual discrimination or harassment complaints shall remain confidential to the extent possible. Notice of this policy shall be circulated to all district employees and incorporated in employee handbooks.



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EQUAL EDUCATIONAL OPPORTUNITIES:

It is the policy of Academy of Arts and Knowledge that every student will have equal educational opportunities regardless of disability, race, creed, color, sex, sexual orientation, marital or veteran status, national origin, religion, ancestry, or need for special education services. This concept of equal educational opportunity will guide the Board and staff in making decisions related to school facilities, selection of educational materials, equipment, curriculum and regulations affecting students. Students with identified physical and mental impairments that constitute disabilities will be provided with a free appropriate public education, consistent with the requirements of federal and state laws and regulations. In order to ensure that district programs are in compliance with applicable laws and regulations, the Board directs the Administration or designee(s) to periodically monitor the following areas:

1. Curriculum and materials – review curriculum guides, textbooks and supplemental materials for discriminatory bias.
2. Training – provide training for students and staff to identify and alleviate problems of discrimination.
3. Student access – review programs, activities and practices to ensure that all students have equal access and are not segregated except when permissible by law or regulation.
4. Student evaluation instruments – review tests, procedures and guidance and counseling materials for stereotyping and discrimination.
5. Discipline – review discipline records and any relevant data to ensure the equitable implementation and application of Board discipline policies.

SEXUAL HARASSMENT:

The Board recognizes that sexual harassment can interfere with a student's academic performance and emotional and physical well-being and that preventing and remedying sexual harassment in schools is essential to ensure a nondiscriminatory, safe environment in which students can learn. In addition, sexual harassment is recognized as a form of sex discrimination and thus is a



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violation of the laws that prohibit sex discrimination, as addressed in the Board's policy concerning unlawful discrimination and harassment. Academy of Arts and Knowledge is committed to a learning environment that is free from sexual harassment. It is a violation of policy for any member of the school staff to harass students or for students to harass other students through conduct or communications (verbal, written, social media, or other electronic means) of a sexual nature or to retaliate against anyone that reports sexual harassment or participates in a harassment investigation.

Sexual harassment defined Pursuant to Title IX of the Educational Amendments of 1972, "sexual harassment" means conduct on the basis of sex that satisfies one or more of the following:

1. A school employee conditioning education benefits on participation in unwelcome sexual conduct (i.e., quid pro quo);
2. Unwelcome conduct that a reasonable person would determine is so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the school's education program or activity; or
3. Sexual assault, dating violence, domestic violence, or stalking. Pursuant to state law, "harassment" means creating a hostile environment based on an individual's sex.

Reporting, investigation, and sanctions:

Students should report all incidents of sexual harassment to a teacher, counselor, or administrator in their school building and file a complaint, through the district's complaint process addressing sex-based discrimination.

All reports and indications from students, district employees, and third parties must be forwarded to the school's Title IX Coordinator . The school will initiate and conduct and investigation in accordance with the appropriate procedures addressing sex-based discrimination and sexual harassment. All matters involving sexual harassment reports must remain confidential to the extent possible as long as doing so is in accordance with applicable law and policy and does not preclude the district from responding effectively to the harassment or



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preventing future harassment. Filing a complaint or otherwise reporting sexual harassment will not reflect upon the individual's academic or employment status, affect grades, nor impact team or activity participation. The school will take appropriate corrective action to: make the harassed student whole by restoring lost educational opportunities; prevent harassment from recurring; or prevent retaliation against anyone who reports sexual harassment or participates in a harassment investigation.

Notice and training:

To reduce unlawful discrimination and harassment and ensure a respectful school environment, the administration is responsible for providing notice of this policy and complaint procedures to all district schools and departments. The policy and complaint procedures must be referenced in student and employee handbooks and otherwise be made available to all students, staff, and members of the public through electronic or hard-copy distribution. All students and school employees will receive periodic training related to recognizing and preventing sexual harassment. School employees must receive additional periodic training related to handling reports of sexual harassment.

STUDENT CONCERNS, COMPLAINTS AND GRIEVANCES:

Decisions made by school personnel whom students believe are unfair or in violation of pertinent Board policies or individual school rules may be appealed to the principal or a designated representative or by following the specific appeal process created for particular complaints. Grievance and investigation procedures are available for students to receive prompt and equitable resolution of allegations of discriminatory actions on the basis of disability, race, creed, sex, sexual orientation, marital or veteran status, national origin, religion, ancestry, or need for special education services.