

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

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Board Meeting Agenda for Tuesday, May 11, 2021 at 4:00pm

[Zoom Link](#)

Meeting ID: 885 2752 5982

Passcode: AAK

I. OPENING SECTION

- A. Call to Order
- B. Board Members in attendance:  
Kornfeld ( ) Shapland ( ) Simmons ( ) Walser ( ) Bowers ( )
- C. Approval of Agenda  
Motion by: \_\_\_\_\_ Seconded by: \_\_\_\_\_  
Kornfeld ( ) Shapland ( ) Simmons ( ) Walser ( ) Bowers ( )

II. REPORTS

- A. Secretary Report
  - Approval of minutes for April Board minutes
  - Motion by: \_\_\_\_\_ Seconded by: \_\_\_\_\_  
Kornfeld ( ) Shapland ( ) Simmons ( ) Walser ( ) Bowers ( )
- B. Treasurer Report
  - Approval of 3rd Quarter Financials
  - Motion by: \_\_\_\_\_ Seconded by: \_\_\_\_\_  
Kornfeld ( ) Shapland ( ) Simmons ( ) Walser ( ) Bowers ( )
  - 2020-2021 Supplemental Budget
  - 2021-22 Preliminary Budget
- B. Executive Summary

III. BUSINESS

- A. SAC Training Provided by Minga Education Group
- B. Principal Evaluation
- C. Remote Learning Policy
  - Approval of Remote Learning Policy for 2021-22
  - Motion by: \_\_\_\_\_ Seconded by: \_\_\_\_\_
- C. ESEA General Assurances Form
  - Approval of ESEA General Assurances Form in reference to the grant application for the 21st Century Community Learning Center Grant on

Seconded by:

D. Minga Education Group Services Agreement for 2021-22  
-Approval of 2021-22 Minga Education Services Agreement for 2021-22

Seconded by:

### E. Strategic Planning

A. Motion to: Enter executive session under C.R.S. § 24-6-402 (4) (h) Student Discussion

Seconded by:

A. Next Meeting Date: 2021 June 8 at 4pm

B. Adjourned at

# Management Report

The Academy of Arts & Knowledge  
For the period ended March 31, 2021



Prepared by  
**JP Consulting, LLC.**

Prepared on  
**April 16, 2021**

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# Executive Summary

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## Balance Sheet

For the period ending March 31, 2021 the balance sheet for the Academy of Arts & Knowledge is healthy.

- Total Assets are \$963,612. Outstanding accounts receivable of \$40,872 relate to emergency food services for March as well as all Title funding and partial IDEA funding.
- Total Liabilities are \$268,525. Contracts payable (utilities related to rental agreement) and Accrued Salary and benefits for July/August are most of the liability. Deferred revenue received up front for ELPA PD funds. As the funds are spent, the liability will be reduced, and the revenue will be recorded.
- Total Fund Balance is \$695,087. TABOR of \$58,000 and Unassigned/Unrestricted amounts of \$637,087. The net income for the current fiscal year on March 31, 2021 is (\$20,234)

## Revenues

For the period ending March 31, 2021 the Academy of Arts & Knowledge actual revenues total \$1,433,120 higher than the revised budget amount of \$1,340,903 or 7% higher. AAK would benefit from a supplemental budget process.

- Per Pupil funding is based on 183 sFTE (student full time equivalent); October Count was done on October 1, final amounts have been adjusted.
- Federal grant funds for GEER and SSRG have not been budgeted due to the timeline of receiving, spending, and reporting.
- Many grants are reimbursable and done on a quarterly basis; once reports are submitted the accounts receivable will be recorded as well as the related revenue
- Side notation: ELPA PD was received in advanced and are being represented as "unearned" revenue until the funds are spent

## Expenditures

For the period ending March 31, 2021 total expenditure are \$1,453,355 and higher than the revised budgeted amount of \$1,392,622 or 4% higher than the budget amount

- Salaries are less than budgeted amounts due to the Minga Education Group Inc.'s Payroll Protection Program Loan; no revenue or expenditures were recorded due to GAAP regulations.
- Salary and Benefits account for \$852,761 or 58.67% of actual expenditures
- A/P Aging - vendor invoices are current and have paid as of the date of this report

## Instructional vs Support Services

Instructional expenditures for the period ending March 31, 2021 totaled \$666,113 or 45.83% of total actual expenditures, while Support Services (excluding food services) totaled \$747,194 or 51.40% of total actual expenditures.

Food service expenditures total \$40,267 and is 2.77% of actual expenditures.

The federally funded CARES grant started in March 2020. Actual grant to date expenditures is \$93,305. This grant has been fully expended and funds received.

# Balance Sheet

As of March 31, 2021

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
8101000 US Bank Operating 4045	567,274
8101001 US Bank Reserve 4011	339,954
8101003 PayPal Bank	199
8101074 US Bank Student Activity 4060	6,333
8103000 Debit Card	6,442
8109074 US Bank Gift Card Funds 2094	2,539
<b>Total Bank Accounts</b>	<b>922,740</b>
<b>Accounts Receivable</b>	
8153000 Accounts Receivable (A/R)	0
8131001 Default QBO AR	40,872
<b>Total 8153000 Accounts Receivable (A/R)</b>	<b>40,872</b>
<b>Total Accounts Receivable</b>	<b>40,872</b>
<b>Total Current Assets</b>	<b>963,612</b>
<b>TOTAL ASSETS</b>	<b>\$963,612</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
7421000 Accounts Payable (A/P)	5,152
<b>Total Accounts Payable</b>	<b>5,152</b>
<b>Credit Cards</b>	
7421001 American Express	3,360
<b>Total Credit Cards</b>	<b>3,360</b>
<b>Other Current Liabilities</b>	
7431000 Contracts Payable	47,778
7461000 Accrued Salary & Benefit	210,479
7482004 Deferred Revenue ELPA PD 3140	1,756
<b>Total Other Current Liabilities</b>	<b>260,013</b>
<b>Total Current Liabilities</b>	<b>268,525</b>
<b>Total Liabilities</b>	<b>268,525</b>
<b>Equity</b>	
6721000 Fund Balance TABOR	58,000
6770000 Fund Balance Unassigned	580,832
6770074 Fund Balance Unassigned F74	5,751
6790000 Unrestricted Net Assets	70,738
Net Income	-20,234
<b>Total Equity</b>	<b>695,087</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$963,612</b>

# FY2021 REVISED Budget vs Actuals

July 2020 - March 2021

				Total
	Actual	Budget	over Budget	% of Budget
<b>INCOME</b>				
1000 Revenue Local Sources				
1510000 Interest on Investments	69	225	-156	31.00 %
1740000 Technology Fees		6,750	-6,750	
1750000 Fundraising	15,042	7,497	7,545	201.00 %
1900004 Activity / Student fees	350		350	
1920001 Donations	50	747	-697	7.00 %
1956001 Food Sales, paid by parents	1,342	6,454	-5,112	21.00 %
1990000 Miscellaneous	296	747	-451	40.00 %
<b>Total 1000 Revenue Local Sources</b>	<b>17,148</b>	<b>22,420</b>	<b>-5,272</b>	<b>76.00 %</b>
3000 Revenue State Sources				
3954001 ST Capital Construction 3113	40,278	37,881	2,397	106.00 %
3954002 ST Mill Levy Equalization 3951	42,183	42,138	45	100.00 %
3954003 ST READ Act 3206	13,448	10,314	3,134	130.00 %
3954004 ST ECEA SPED 3130	27,121	15,705	11,416	173.00 %
3954005 ST ELP 3140	1,568		1,568	
3954006 ST ELPA 3139	0	1,415	-1,415	0.00 %
3954007 ST ECEA GT 3150	697	703	-6	99.00 %
3954008 ST At Risk 3235		1,100	-1,100	
3954010 STATE GT Screening Grant 3228	305	349	-45	87.00 %
3954011 GEER State #6425	6,835		6,835	
3956000 ST Lunch K-2 Reimb 3169	3	392	-389	1.00 %
3956001 STATE Start Smart Grant 3164	2	154	-152	1.00 %
<b>Total 3000 Revenue State Sources</b>	<b>132,440</b>	<b>110,151</b>	<b>22,289</b>	<b>120.00 %</b>
4000 Revenue Federal Sources				
4954000 FED Title I 4010	25,287	21,951	3,336	115.00 %
4954001 FED IDEA Part B 4027	28,933	19,989	8,944	145.00 %
4954002 FED Title III 4367	1,967	3,110	-1,143	63.00 %
4954003 FED School Lunch Reimb 4555	26,802	15,946	10,856	168.00 %
4954004 FED Title III 4365	786	622	164	126.00 %
4954005 FED CARES 4012	92,295	74,349	17,946	124.00 %
4954007 FED US Commodities Grant 4550	2,939	4,326	-1,387	68.00 %
4954008 FED Breakfast Reimb Grant 4553	11,264	4,123	7,141	273.00 %
4954010 FED Title IA Homeless 9202		800	-800	
4954011 FED SSRG#6012	18,000		18,000	
<b>Total 4000 Revenue Federal Sources</b>	<b>208,273</b>	<b>145,216</b>	<b>63,057</b>	<b>143.00 %</b>
5000 Revenue Other Sources				
5710000 State Share Per Pupil Revenue	1,075,260	1,063,116	12,144	101.00 %
<b>Total 5000 Revenue Other Sources</b>	<b>1,075,260</b>	<b>1,063,116</b>	<b>12,144</b>	<b>101.00 %</b>
<b>Total Income</b>	<b>1,433,120</b>	<b>1,340,903</b>	<b>92,217</b>	<b>107.00 %</b>
<b>GROSS PROFIT</b>	<b>1,433,120</b>	<b>1,340,903</b>	<b>92,217</b>	<b>107.00 %</b>

				Total
	Actual	Budget	over Budget	% of Budget
<b>EXPENSES</b>				
0100 Salaries				
0110103 Salaries BAA Extended Care		51,777	-51,777	
0110105 Salary Admin/Principal	69,463	63,747	5,716	109.00 %
0110106 Salary Admin VP	30,761	48,753	-17,992	63.00 %
0110201 Salary Teacher	441,131	367,074	74,057	120.00 %
0110202 Salary Teacher SPED	21,504	51,336	-29,832	42.00 %
0110233 Salary Nurse	2,074	5,166	-3,092	40.00 %
0110234 Salary OT	12,349	5,508	6,841	224.00 %
0110236 Salary Psychologist	20,603	23,760	-3,157	87.00 %
0110238 Salary SLP	17,661	8,640	9,021	204.00 %
0110382 Salary IT Tech	2,471		2,471	
0110409 Salary Health Aide	12,175	2,800	9,375	435.00 %
0110415 Salary Paraprofessional	46,667	12,240	34,427	381.00 %
0110500 Salary Admin Support	2,895	31,851	-28,956	9.00 %
0110506 Salary General Office	15,842		15,842	
0110608 Salary Custodian	25,392	26,910	-1,518	94.00 %
0120207 Salary Substitutes	9,019	7,469	1,550	121.00 %
0150201 Stipends Teacher	1,967		1,967	
<b>Total 0100 Salaries</b>	<b>731,975</b>	<b>707,031</b>	<b>24,944</b>	<b>104.00 %</b>
0200 Employee Benefits				
0211105 Life EAP ELPI Admin	79	45	34	175.00 %
0211106 Life EAP ELPI Admin AP	59	45	14	132.00 %
0211201 Life EAP ELPI Teacher	1,081	558	523	194.00 %
0211202 Life EAP ELPI Teacher SPED	182	45	137	404.00 %
0211207 Life EAP ELPI Substitutes	66		66	
0211233 Life EAP ELI Nurse	25		25	
0211234 Life EAP ELI OT/PT	15	45	-30	33.00 %
0211236 Life EAP ELPI Psychology	31		31	
0211238 Life EAP ELI SLP	25	45	-20	56.00 %
0211382 Life EAP ELPI I IT Tech	33		33	
0211409 Life EAP ELPI Health Aide	34		34	
0211415 Life EAP ELPI Paraprofessional	62	45	17	139.00 %
0211500 Life EAP ELPI Business Support	45		45	
0211506 Life EAP ELPI Business / General Office	39	216	-177	18.00 %
0211608 Life EAP ELPI Custodial	65	90	-25	72.00 %
0220105 Med/FICA Admin	5,349	4,878	471	110.00 %
0220106 Med/FICA VP	2,304	3,726	-1,422	62.00 %
0220201 Med/FICA Teacher	34,887	28,071	6,816	124.00 %
0220202 Med/FICA SPED ECEA 3130	1,633	2,412	-779	68.00 %
0220207 Med/FICA Subs	731	574	157	127.00 %
0220233 Med/FICA Nurse	160	392	-232	41.00 %
0220234 Med/FICA Occupational Therapist ECEA 3130	954	423	531	225.00 %



				Total
	Actual	Budget	over Budget	% of Budget
0220236 Med/FICA Psychologist ECEA 3130	1,583	1,818	-235	87.00 %
0220238 Med/FICA SLP	1,355	657	698	206.00 %
0220382 Med/FICA IT Tech	190		190	
0220409 Med/FICA Health Aide	937	217	720	432.00 %
0220415 Med/FICA Paraprofessional	3,495	936	2,559	373.00 %
0220500 Med/FICA Admin Support	223	2,403	-2,180	9.00 %
0220506 Med/FICA General Office	1,217		1,217	
0220608 Med/FICA Custodian	1,954	2,061	-107	95.00 %
0250105 Health Dental Vision Admin	5,049	4,887	162	103.00 %
0250106 Health Dental Vision Admin AP	3,278	4,221	-943	78.00 %
0250201 Health Dental Vision Teachers	49,396	42,192	7,204	117.00 %
0250202 Health Dental Vision SPED	5,675	4,221	1,454	134.00 %
0250506 Health Dental Vision General Office		4,059	-4,059	
0290105 401K Match Admin		2,079	-2,079	
0290201 401K Match Teachers	541	4,653	-4,112	12.00 %
0290238 401K Match SLP		216	-216	
0290500 401K Match Business Support		2,277	-2,277	
<b>Total 0200 Employee Benefits</b>	<b>122,753</b>	<b>118,507</b>	<b>4,246</b>	<b>104.00 %</b>
0300 Purchased Prof & Tech Services				
0313000 Bank Fees	2,017	4,212	-2,195	48.00 %
0320000 Professional Development	431	4,000	-3,569	11.00 %
0320001 Professional Development Admin	775		775	
0320002 Payroll Services PEO	10,931		10,931	
0320003 Consulted Education Services	141,751	141,750	1	100.00 %
0328000 Assessments	2,578	7,459	-4,881	35.00 %
0330000 Accounting Services	4,674		4,674	
0331000 Legal Services	431	6,000	-5,570	7.00 %
0332000 Audit Services	8,550	8,075	475	106.00 %
0339000 SPED Services ECEA 3130		2,008	-2,008	
0339002 Background Checks	888	1,000	-112	89.00 %
0340000 Marketing Services	2,884	2,000	884	144.00 %
0350000 Employee Training and Development	2,629	4,923	-2,294	53.00 %
0399000 CDE PPR Admin Fee	32,258	5,319	26,939	606.00 %
<b>Total 0300 Purchased Prof &amp; Tech Services</b>	<b>210,796</b>	<b>186,746</b>	<b>24,050</b>	<b>113.00 %</b>
0400 Purchased Property Services				
0410000 Utilities	47,778	61,290	-13,512	78.00 %
0411000 Water & Sewer	2,317		2,317	
0421000 Disposal Services	90		90	
0423000 Custodial Services	1,575		1,575	
0424000 Landscaping	1,287		1,287	
0430000 Repair & Maintenance	3,012	3,800	-788	79.00 %
0441000 Rent or Lease of Buildings	125,538	125,541	-3	100.00 %
0441001 Rent Management Fees	3,493		3,493	

				Total
	Actual	Budget	over Budget	% of Budget
0442000 Equipment Rental	12,934	13,500	-566	96.00 %
0622000 Supplies Electricity	9,585		9,585	
<b>Total 0400 Purchased Property Services</b>	<b>207,608</b>	<b>204,131</b>	<b>3,477</b>	<b>102.00 %</b>
0500 Other Purchased Services				
0522000 Property Insurance	2,356		2,356	
0525000 Unemployment Insurance	18,484	11,142	7,342	166.00 %
0526000 Workers Compensation	6,839	6,750	89	101.00 %
0527000 Multiple-Coverage Insurance	14,771	12,051	2,720	123.00 %
0530000 Telephone	2,560	2,997	-437	85.00 %
0533000 Postage	33	600	-567	6.00 %
0534000 Internet	1,895	2,286	-391	83.00 %
0540000 Advertising & Recruitment	2,240		2,240	
0572000 Food Manangement	31,678	35,525	-3,847	89.00 %
0580000 Travel Registration & Entrance		500	-500	
0594001 Platte Valley Detention Center	1,262	1,000	262	126.00 %
0595000 CDE 1% Overhead Fee	3,740	31,896	-28,156	12.00 %
0596000 Auth. Fee School Breakfast 4553	381	231	150	165.00 %
0596001 Auth. Fee Lunch & Snack	1,028	847	181	121.00 %
0633000 Commodities Expense 4550	2,939	2,941	-2	100.00 %
<b>Total 0500 Other Purchased Services</b>	<b>90,204</b>	<b>108,766</b>	<b>-18,562</b>	<b>83.00 %</b>
0600 Supplies				
0610000 Supplies Elementary	10,411	7,555	2,856	138.00 %
0610001 Supplies Music	560	500	60	112.00 %
0610002 Supplies Office	2,443	7,497	-5,054	33.00 %
0610003 Supplies Custodial	15,458	10,503	4,955	147.00 %
0610004 Supplies SPED 3130	216	3,000	-2,784	7.00 %
0610006 Supplies G&T 3150		849	-849	
0610007 Supplies Library	299	300	-1	100.00 %
0610011 Supplies Health	5,244	9,000	-3,756	58.00 %
0610012 Supplies Homeless	99		99	
0610013 Miscellaneous	99		99	
0614074 Supplies Fundraiser F74	6,734		6,734	
0621000 Supplies Natural Gas	684		684	
0630001 Supplies Food Services	815	266	549	306.00 %
0631000 Supplies Milk	3,426	2,485	941	138.00 %
0640000 Supplies Textbooks	10,904	7,011	3,893	156.00 %
0650000 Supplies Electronic Media Materials	3,796	5,744	-1,948	66.00 %
0650001 Supplies Powerschool	3,954	5,881	-1,927	67.00 %
0691000 Supplies Security	440		440	
<b>Total 0600 Supplies</b>	<b>65,582</b>	<b>60,591</b>	<b>4,991</b>	<b>108.00 %</b>
0700 Property				
0730000 Equipment over \$1,500	6,853	5,000	1,853	137.00 %
0734000 Equipment Technology	15,531		15,531	

				Total
	Actual	Budget	over Budget	% of Budget
<b>Total 0700 Property</b>	<b>22,384</b>	<b>5,000</b>	<b>17,384</b>	<b>448.00 %</b>
0800 Other Objects				
0810000 Dues & Fees	1,503	1,850	-347	81.00 %
0890000 Miscellaneous Scholarships BAAC	550		550	
<b>Total 0800 Other Objects</b>	<b>2,053</b>	<b>1,850</b>	<b>203</b>	<b>111.00 %</b>
<b>Total Expenses</b>	<b>1,453,355</b>	<b>1,392,622</b>	<b>60,733</b>	<b>104.00 %</b>
NET OPERATING INCOME	-20,234	-51,719	31,485	39.00 %
NET INCOME	\$ -20,234	\$ -51,719	\$31,485	39.00 %

FY2021 Profit and Loss by Fund / Grant

July 2020 - March 2021

	11 General Fund	21 Food Svs Fund	3130 SPED	3140 ELPA	3150 GT	3228 GT Uni Screen	3259 READ	4010 Title IA	4012 CARES/CRF	4027 IDEA Part B	4365 Title IIIA	4367 Title IIA	6012 SSRG	6425 GEER	Total
INCOME															
1000 Revenue Local Sources															0
1510000 Interest on Investments	69														69
1750000 Fundraising	15,042														15,042
1900004 Activity / Student fees	350														350
1920001 Donations	50														50
1956001 Food Sales, paid by parents		1,342													1,342
1990000 Miscellaneous	296														296
Total 1000 Revenue Local Sources	15,806	1,342													17,148
3000 Revenue State Sources															0
3954001 ST Capital Construction 3113	40,278														40,278
3954002 ST Mill Levy Equalization 3951	42,183														42,183
3954003 ST READ Act 3206							13,448								13,448
3954004 ST ECEA SPED 3130			27,121												27,121
3954005 ST ELP 3140				1,568											1,568
3954007 ST ECEA GT 3150					697										697
3954010 STATE GT Screening Grant 3228						305									305
3954011 GEER State #6425														6,835	6,835
3956000 ST Lunch K-2 Reimb 3169		3													3
3956001 STATE Start Smart Grant 3164		2													2
Total 3000 Revenue State Sources	82,461	5	27,121	1,568	697	305	13,448							6,835	132,440
4000 Revenue Federal Sources															0
4954000 FED Title I 4010								25,287							25,287
4954001 FED IDEA Part B 4027										28,933					28,933
4954002 FED Title III 4367												1,967			1,967
4954003 FED School Lunch Reimb 4555		26,802													26,802
4954004 FED Title III 4365											786				786
4954005 FED CARES 4012									92,295						92,295
4954007 FED US Commodities Grant 4550		2,939													2,939
4954008 FED Breakfast Reimb Grant 4553		11,264													11,264
4954011 FED SSRG#6012													18,000		18,000
Total 4000 Revenue Federal Sources		41,005						25,287	92,295	28,933	786	1,967	18,000		208,273
5000 Revenue Other Sources															0
5710000 State Share Per Pupil Revenue	1,075,260														1,075,260
Total 5000 Revenue Other Sources	1,075,260														1,075,260
Total Income	1,173,527	42,351	27,121	1,568	697	305	13,448	25,287	92,295	28,933	786	1,967	18,000	6,835	1,433,120
GROSS PROFIT	1,173,527	42,351	27,121	1,568	697	305	13,448	25,287	92,295	28,933	786	1,967	18,000	6,835	1,433,120
EXPENSES															
0100 Salaries															0
0110105 Salary Admin/Principal	68,765				697										69,463
0110106 Salary Admin VP	29,765						996								30,761
0110201 Salary Teacher	372,755		15,650	1,246			10,657	7,648	17,289	9,588				6,297	441,131
0110202 Salary Teacher SPED			8,049							13,455					21,504
0110233 Salary Nurse	1,676		0						399						2,074
0110234 Salary OT			12,349												12,349

	11 General Fund	21 Food Svs Fund	3130 SPED	3140 ELPA	3150 GT	3228 GT Uni Screen	3259 READ	4010 Title IA	4012 CARES/CRF	4027 IDEA Part B	4365 Title IIIA	4367 Title IIA	6012 SSRG	6425 GEER	Total
0110236 Salary Psychologist	0		6,078					14,525							20,603
0110238 Salary SLP	0		17,661												17,661
0110382 Salary IT Tech	1,449								1,022						2,471
0110409 Salary Health Aide	9,931								2,244						12,175
0110415 Salary Paraprofessional	11,379		3,096						32,192						46,667
0110500 Salary Admin Support	2,895														2,895
0110506 Salary General Office	15,617								224						15,842
0110608 Salary Custodian	16,634								8,758						25,392
0120207 Salary Substitutes	9,019														9,019
0150201 Stipends Teacher												1,967			1,967
<b>Total 0100 Salaries</b>	<b>539,887</b>		<b>62,882</b>	<b>1,246</b>	<b>697</b>		<b>11,653</b>	<b>22,174</b>	<b>62,128</b>	<b>23,043</b>		<b>1,967</b>		<b>6,297</b>	<b>731,975</b>
0200 Employee Benefits															0
0211105 Life EAP ELPI Admin	79														79
0211106 Life EAP ELPI Admin AP	59														59
0211201 Life EAP ELPI Teacher	1,030		-30	4			46	18		8				5	1,081
0211202 Life EAP ELPI Teacher SPED	0		131							51					182
0211207 Life EAP ELPI Substitutes	66														66
0211233 Life EAP ELI Nurse	19								6						25
0211234 Life EAP ELI OT/PT			15												15
0211236 Life EAP ELPI Psychology			9					22							31
0211238 Life EAP ELI SLP			25												25
0211382 Life EAP ELPI I IT Tech	25								8						33
0211409 Life EAP ELPI Health Aide	29								5						34
0211415 Life EAP ELPI Paraprofessional	43								20						62
0211500 Life EAP ELPI Business Support	45														45
0211506 Life EAP ELPI Business / General Office	39														39
0211608 Life EAP ELPI Custodial	50								15						65
0220105 Med/FICA Admin	5,349														5,349
0220106 Med/FICA VP	2,304														2,304
0220201 Med/FICA Teacher	29,537		2,673	107			721	582		733				534	34,887
0220202 Med/FICA SPED ECEA 3130	0		134							1,499					1,633
0220207 Med/FICA Subs	731														731
0220233 Med/FICA Nurse	129								31						160
0220234 Med/FICA Occupational Therapist ECEA 3130			954												954
0220236 Med/FICA Psychologist ECEA 3130	0		595					988							1,583
0220238 Med/FICA SLP	0		1,355												1,355
0220382 Med/FICA IT Tech	111								78						190
0220409 Med/FICA Health Aide	765								172						937
0220415 Med/FICA Paraprofessional	795		237						2,463						3,495
0220500 Med/FICA Admin Support	223														223
0220506 Med/FICA General Office	1,200								17						1,217
0220608 Med/FICA Custodian	1,284								670						1,954
0250105 Health Dental Vision Admin	5,049														5,049
0250106 Health Dental Vision Admin AP	3,278														3,278
0250201 Health Dental Vision Teachers	46,681		524	211			1,028	952							49,396
0250202 Health Dental Vision SPED	0		2,615							3,060					5,675
0290201 401K Match Teachers	541														541
<b>Total 0200 Employee Benefits</b>	<b>99,463</b>		<b>9,237</b>	<b>322</b>			<b>1,795</b>	<b>2,563</b>	<b>3,484</b>	<b>5,352</b>				<b>538</b>	<b>122,753</b>

	11 General Fund	21 Food Svs Fund	3130 SPED	3140 ELPA	3150 GT	3228 GT Uni Screen	3259 READ	4010 Title IA	4012 CARES/CRF	4027 IDEA Part B	4365 Title IIIA	4367 Title IIA	6012 SSRG	6425 GEER	Total
0300 Purchased Prof & Tech Services															0
0313000 Bank Fees	2,017														2,017
0320000 Professional Development											431				431
0320001 Professional Development Admin	775														775
0320002 Payroll Services PEO	10,931														10,931
0320003 Consulted Education Services	141,751														141,751
0328000 Assessments	1,275		998			305									2,578
0330000 Accounting Services	4,674														4,674
0331000 Legal Services	431														431
0332000 Audit Services	8,550														8,550
0339002 Background Checks	888														888
0340000 Marketing Services	2,884														2,884
0350000 Employee Training and Development	2,580								49						2,629
0399000 CDE PPR Admin Fee	32,258														32,258
<b>Total 0300 Purchased Prof &amp; Tech Services</b>	<b>209,013</b>		<b>998</b>			<b>305</b>			<b>49</b>		<b>431</b>				<b>210,796</b>
0400 Purchased Property Services															0
0410000 Utilities	47,778														47,778
0411000 Water & Sewer	2,317														2,317
0421000 Disposal Services	90														90
0423000 Custodial Services	1,575														1,575
0424000 Landscaping	1,287														1,287
0430000 Repair & Maintenance	3,012														3,012
0441000 Rent or Lease of Buildings	125,538														125,538
0441001 Rent Management Fees	3,493														3,493
0442000 Equipment Rental	12,934														12,934
0622000 Supplies Electricity	9,585														9,585
<b>Total 0400 Purchased Property Services</b>	<b>207,608</b>														<b>207,608</b>
0500 Other Purchased Services															0
0522000 Property Insurance	2,356														2,356
0525000 Unemployment Insurance	17,854							410	73	147					18,484
0526000 Workers Compensation	6,267							142	39	391					6,839
0527000 Multiple-Coverage Insurance	14,771														14,771
0530000 Telephone	2,560														2,560
0533000 Postage	33														33
0534000 Internet	1,895														1,895
0540000 Advertising & Recruitment	1,824								417						2,240
0572000 Food Manangement		31,678													31,678
0594001 Platte Valley Detention Center	1,262														1,262
0595000 CDE 1% Overhead Fee	3,740														3,740
0596000 Auth. Fee School Breakfast 4553		381													381
0596001 Auth. Fee Lunch & Snack		1,028													1,028
0633000 Commodities Expense 4550		2,939													2,939
<b>Total 0500 Other Purchased Services</b>	<b>52,561</b>	<b>36,026</b>						<b>551</b>	<b>528</b>	<b>538</b>					<b>90,204</b>
0600 Supplies															0
0610000 Supplies Elementary	7,018								383				3,011		10,411
0610001 Supplies Music	560														560
0610002 Supplies Office	2,002								440						2,443
0610003 Supplies Custodial	7,660								7,798						15,458

	11 General Fund	21 Food Svs Fund	3130 SPED	3140 ELPA	3150 GT	3228 GT Uni Screen	3259 READ	4010 Title IA	4012 CARES/CRF	4027 IDEA Part B	4365 Title IIIA	4367 Title IIA	6012 SSRG	6425 GEER	Total
0610004 Supplies SPED 3130			216												216
0610007 Supplies Library	299														299
0610011 Supplies Health	375								4,869						5,244
0610012 Supplies Homeless	99														99
0610013 Miscellaneous	99														99
0614074 Supplies Fundraiser F74	6,734														6,734
0621000 Supplies Natural Gas	684														684
0630001 Supplies Food Services		815													815
0631000 Supplies Milk	241	3,185													3,426
0640000 Supplies Textbooks	6,285								4,264		355				10,904
0650000 Supplies Electronic Media Materials	2,724								1,072						3,796
0650001 Supplies Powerschool	3,954														3,954
0691000 Supplies Security	440														440
<b>Total 0600 Supplies</b>	<b>39,175</b>	<b>4,000</b>	<b>216</b>						<b>18,826</b>		<b>355</b>		<b>3,011</b>		<b>65,582</b>
0700 Property															0
0730000 Equipment over \$1,500									6,853						6,853
0734000 Equipment Technology	541												14,990		15,531
<b>Total 0700 Property</b>	<b>541</b>								<b>6,853</b>				<b>14,990</b>		<b>22,384</b>
0800 Other Objects															0
0810000 Dues & Fees	1,503														1,503
0890000 Miscellaneous Scholarships BAAC	550														550
<b>Total 0800 Other Objects</b>	<b>2,053</b>														<b>2,053</b>
<b>Total Expenses</b>	<b>1,150,300</b>	<b>40,026</b>	<b>73,333</b>	<b>1,568</b>	<b>697</b>	<b>305</b>	<b>13,448</b>	<b>25,287</b>	<b>91,868</b>	<b>28,933</b>	<b>786</b>	<b>1,967</b>	<b>18,000</b>	<b>6,835</b>	<b>1,453,355</b>
NET OPERATING INCOME	23,227	2,325	-46,212	0	0	0	0	0	426	0	0	0	0	0	-20,234
NET INCOME	\$23,227	\$2,325	\$ -46,212	\$0	\$0	\$0	\$0	\$0	\$426	\$0	\$0	\$0	\$0	\$0	\$ -20,234

# FY2021 Instructional Expenditures

July 2020 - March 2021

	0010 Elementary Ed	0060 Integrated Ed	0070 GT Ed	0090 Other Ed	0510 ELL	0511 READ	1200 Music	1700 SPED	TOTAL
<b>INCOME</b>									
<b>Total Income</b>									<b>0</b>
<b>GROSS PROFIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>									
0100 Salaries									0
0110201 Salary Teacher	307,616	100,304			1,400	10,100		18,157	437,577
0110202 Salary Teacher SPED								21,504	21,504
0110415 Salary Paraprofessional	40,747							5,920	46,667
0120207 Salary Substitutes	9,019								9,019
0150201 Stipends Teacher	1,967								1,967
<b>Total 0100 Salaries</b>	<b>359,350</b>	<b>100,304</b>			<b>1,400</b>	<b>10,100</b>		<b>45,581</b>	<b>516,734</b>
0200 Employee Benefits									0
0211201 Life EAP ELPI Teacher	700	222			4	17		4	947
0211202 Life EAP ELPI Teacher SPED								182	182
0211207 Life EAP ELPI Substitutes	66								66
0211415 Life EAP ELPI Paraprofessional	62								62
0220201 Med/FICA Teacher	24,765	7,699			107	764		1,552	34,887
0220202 Med/FICA SPED ECEA 3130								1,633	1,633
0220207 Med/FICA Subs	731								731
0220415 Med/FICA Paraprofessional	3,042							453	3,495
0250201 Health Dental Vision Teachers	36,339	14,075			211	930		-2,158	49,396
0250202 Health Dental Vision SPED								5,323	5,323
0290201 401K Match Teachers	541								541
<b>Total 0200 Employee Benefits</b>	<b>66,247</b>	<b>21,996</b>			<b>322</b>	<b>1,710</b>		<b>6,989</b>	<b>97,264</b>
0300 Purchased Prof & Tech Services									0
0328000 Assessments	1,275		305					998	2,578
<b>Total 0300 Purchased Prof &amp; Tech Services</b>	<b>1,275</b>		<b>305</b>					<b>998</b>	<b>2,578</b>
0500 Other Purchased Services									0
0594001 Platte Valley Detention Center					1,262				1,262



	0010 Elementary Ed	0060 Integrated Ed	0070 GT Ed	0090 Other Ed	0510 ELL	0511 READ	1200 Music	1700 SPED	TOTAL
<b>Total 0500 Other Purchased Services</b>				1,262					1,262
0600 Supplies									0
0610000 Supplies Elementary	10,382	29							10,411
0610001 Supplies Music							560		560
0610002 Supplies Office	387								387
0610004 Supplies SPED 3130								216	216
0610011 Supplies Health	24								24
0610012 Supplies Homeless				99					99
0610013 Miscellaneous	99								99
0614074 Supplies Fundraiser F74	6,734								6,734
0640000 Supplies Textbooks	10,904								10,904
0650000 Supplies Electronic Media Materials	2,761								2,761
<b>Total 0600 Supplies</b>	<b>31,292</b>	<b>29</b>		<b>99</b>			<b>560</b>	<b>216</b>	<b>32,195</b>
0700 Property									0
0734000 Equipment Technology	15,531								15,531
<b>Total 0700 Property</b>	<b>15,531</b>								<b>15,531</b>
0800 Other Objects									0
0890000 Miscellaneous Scholarships BAAC	550								550
<b>Total 0800 Other Objects</b>	<b>550</b>								<b>550</b>
<b>Total Expenses</b>	<b>474,244</b>	<b>122,329</b>	<b>305</b>	<b>1,361</b>	<b>1,722</b>	<b>11,810</b>	<b>560</b>	<b>53,784</b>	<b>666,113</b>
<b>NET OPERATING INCOME</b>	<b>-474,244</b>	<b>-122,329</b>	<b>-305</b>	<b>-1,361</b>	<b>-1,722</b>	<b>-11,810</b>	<b>-560</b>	<b>-53,784</b>	<b>-666,113</b>
									\$ -
<b>NET INCOME</b>	<b>\$ -474,244</b>	<b>\$ -122,329</b>	<b>\$ -305</b>	<b>\$ -1,361</b>	<b>\$ -1,722</b>	<b>\$ -11,810</b>	<b>\$ -560</b>	<b>\$ -53,784</b>	<b>666,113</b>

FY2021 Support Services Expenditures

July 2020 - March 2021

	2100 SS Students	2130 SS Health Svs	2140 SS Psych	2150 SS SLP	2160 SS OT PT	2213 SS Instruct Staff Trn	2220 SS Library/IT	2240 Technology	2300 SS Gen Admin	2315 SS Legal Svs	2317 SS Audit Svs	2410 SS School Admin	2510 SS Business Svs	2620 SS Op Bldg Svs	2660 SS Security Svs	2823 Public Comm Svs	2830 SS Staff Svs	2850 SS Risk Mgmt Svs	TOTAL	
INCOME																				
Total Income																				0
GROSS PROFIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSES																				
0100 Salaries																				0
0110105 Salary Admin/Principal												69,463							69,463	
0110106 Salary Admin VP												30,761							30,761	
0110201 Salary Teacher	3,554																		3,554	
0110233 Salary Nurse		2,074																	2,074	
0110234 Salary OT					12,349														12,349	
0110236 Salary Psychologist			20,603		0														20,603	
0110238 Salary SLP				17,661															17,661	
0110382 Salary IT Tech								2,471											2,471	
0110409 Salary Health Aide		12,175																	12,175	
0110500 Salary Admin Support												2,895							2,895	
0110506 Salary General Office												11,354	4,487						15,842	
0110608 Salary Custodian														25,392					25,392	
Total 0100 Salaries	3,554	14,249	20,603	17,661	12,349			2,471				114,474	4,487	25,392					215,241	
0200 Employee Benefits																				0
0211105 Life EAP ELPI Admin												79							79	
0211106 Life EAP ELPI Admin AP												59							59	
0211201 Life EAP ELPI Teacher	0											134							134	
0211233 Life EAP ELI Nurse		25																	25	
0211234 Life EAP ELI OT/PT					15														15	
0211236 Life EAP ELPI Psychology			31		0														31	
0211238 Life EAP ELI SLP				25															25	
0211382 Life EAP ELPI I IT Tech								33											33	
0211409 Life EAP ELPI Health Aide		34																	34	
0211500 Life EAP ELPI Business Support												45							45	
0211506 Life EAP ELPI Business / General Office												35	4						39	
0211608 Life EAP ELPI Custodial														65					65	
0220105 Med/FICA Admin												5,349							5,349	
0220106 Med/FICA VP												2,304							2,304	
0220233 Med/FICA Nurse		160																	160	
0220234 Med/FICA Occupational Therapist ECEA 3130					954														954	
0220236 Med/FICA Psychologist ECEA 3130			1,583		0														1,583	
0220238 Med/FICA SLP				1,355															1,355	
0220382 Med/FICA IT Tech								190											190	
0220409 Med/FICA Health Aide		937																	937	
0220500 Med/FICA Admin Support												223							223	
0220506 Med/FICA General Office												874	343						1,217	
0220608 Med/FICA Custodian														1,954					1,954	
0250105 Health Dental Vision Admin												5,049							5,049	
0250106 Health Dental Vision Admin AP												3,278							3,278	
0250202 Health Dental Vision SPED	352																		352	
Total 0200 Employee Benefits	352	1,156	1,614	1,380	969			223				17,429	348	2,019					25,489	
0300 Purchased Prof & Tech Services																				0
0313000 Bank Fees														2,017					2,017	
0320000 Professional Development						431													431	
0320001 Professional Development Admin												775							775	
0320002 Payroll Services PEO												0	10,931						10,931	
0320003 Consulted Education Services												1	141,750						141,751	
0330000 Accounting Services														4,674					4,674	
0331000 Legal Services										431									431	
0332000 Audit Services											8,550								8,550	
0339002 Background Checks																		888	888	
0340000 Marketing Services												647	123			2,334			3,104	
0350000 Employee Training and Development						2,070						559							2,629	
0399000 CDE PPR Admin Fee									32,258										32,258	
Total 0300 Purchased Prof & Tech Services						2,502			32,258	431	8,550	1,982	159,495			2,334		888	208,439	
0400 Purchased Property Services																				0
0410000 Utilities														47,778					47,778	
0411000 Water & Sewer														2,317					2,317	
0421000 Disposal Services														90					90	
0423000 Custodial Services														1,575					1,575	
0424000 Landscaping														1,287					1,287	
0430000 Repair & Maintenance														3,012					3,012	
0441000 Rent or Lease of Buildings														125,538					125,538	

	2100 SS Students	2130 SS Health Svs	2140 SS Psych	2150 SS SLP	2160 SS OT PT	2213 SS Instruct Staff Trn	2220 SS Library/IT	2240 Technology	2300 SS Gen Admin	2315 SS Legal Svs	2317 SS Audit Svs	2410 SS School Admin	2510 SS Business Svs	2620 SS Op Bldg Svs	2660 SS Security Svs	2823 Public Comm Svs	2830 SS Staff Svs	2850 SS Risk Mgmt Svs	TOTAL
0441001 Rent Management Fees														3,493					3,493
0442000 Equipment Rental														12,934					12,934
0622000 Supplies Electricity														9,585					9,585
Total 0400 Purchased Property Services														207,608					207,608
0500 Other Purchased Services																			0
0522000 Property Insurance														2,356					2,356
0525000 Unemployment Insurance																		18,484	18,484
0526000 Workers Compensation																		6,839	6,839
0527000 Multiple-Coverage Insurance																		14,771	14,771
0530000 Telephone														2,560					2,560
0533000 Postage												33							33
0534000 Internet														1,895					1,895
0540000 Advertising & Recruitment																250	1,990		2,240
0595000 CDE 1% Overhead Fee									3,740										3,740
Total 0500 Other Purchased Services									3,740			33		6,810		250	1,990	40,093	52,916
0600 Supplies																			0
0610002 Supplies Office		87						155				1,753	60						2,055
0610003 Supplies Custodial		3,280												12,178					15,458
0610007 Supplies Library							299												299
0610011 Supplies Health		5,220																	5,220
0621000 Supplies Natural Gas														684					684
0650000 Supplies Electronic Media Materials								953				82							1,035
0650001 Supplies Powerschool												3,954							3,954
0691000 Supplies Security															440				440
Total 0600 Supplies		8,587					299	1,108				5,789	60	12,862	440				29,145
0700 Property																			0
0730000 Equipment over \$1,500		3,310												3,543					6,853
Total 0700 Property		3,310												3,543					6,853
0800 Other Objects																			0
0810000 Dues & Fees									1,658			-155							1,503
Total 0800 Other Objects									1,658			-155							1,503
Total Expenses	3,906	27,302	22,217	19,042	13,317	2,502	299	3,802	37,656	431	8,550	139,551	164,390	258,234	440	2,584	1,990	40,981	747,194
NET OPERATING INCOME	-3,906	-27,302	-22,217	-19,042	-13,317	-2,502	-299	-3,802	-37,656	-431	-8,550	-139,551	-164,390	-258,234	-440	-2,584	-1,990	-40,981	-747,194
NET INCOME	\$ -3,906	\$ -27,302	\$ -22,217	\$ -19,042	\$ -13,317	\$ -2,502	\$ -299	\$ -3,802	\$ -37,656	\$ -431	\$ -8,550	\$ -139,551	\$ -164,390	\$ -258,234	\$ -440	\$ -2,584	\$ -1,990	\$ -40,981	747,194

# FY2021 Food Services Expenditures

July 2020 - March 2021

	3100 Food Svcs	3120 Food Svcs Prep/Serve	TOTAL
<b>INCOME</b>			
1000 Revenue Local Sources			0
1956001 Food Sales, paid by parents		1,342	1,342
<b>Total 1000 Revenue Local Sources</b>		<b>1,342</b>	<b>1,342</b>
3000 Revenue State Sources			0
3956000 ST Lunch K-2 Reimb 3169		3	3
3956001 STATE Start Smart Grant 3164		2	2
<b>Total 3000 Revenue State Sources</b>		<b>5</b>	<b>5</b>
4000 Revenue Federal Sources			0
4954003 FED School Lunch Reimb 4555		26,802	26,802
4954007 FED US Commodities Grant 4550		2,939	2,939
4954008 FED Breakfast Reimb Grant 4553		11,264	11,264
<b>Total 4000 Revenue Federal Sources</b>		<b>41,005</b>	<b>41,005</b>
<b>Total Income</b>	<b>0</b>	<b>42,351</b>	<b>42,351</b>
<b>GROSS PROFIT</b>	<b>0</b>	<b>42,351</b>	<b>42,351</b>
<b>EXPENSES</b>			
0500 Other Purchased Services			0
0572000 Food Manangement		31,678	31,678
0596000 Auth. Fee School Breakfast 4553		381	381
0596001 Auth. Fee Lunch & Snack		1,028	1,028
0633000 Commodities Expense 4550		2,939	2,939
<b>Total 0500 Other Purchased Services</b>		<b>36,026</b>	<b>36,026</b>
0600 Supplies			0
0630001 Supplies Food Services	815		815
0631000 Supplies Milk		3,426	3,426
<b>Total 0600 Supplies</b>	<b>815</b>	<b>3,426</b>	<b>4,241</b>
<b>Total Expenses</b>	<b>815</b>	<b>39,452</b>	<b>40,267</b>
<b>NET OPERATING INCOME</b>	<b>-815</b>	<b>2,899</b>	<b>2,084</b>
<b>NET INCOME</b>	<b>\$ -815</b>	<b>\$2,899</b>	<b>\$2,084</b>

FY2021 Expenditures Salary & Benefits

July 2020 - March 2021

	11 General Fund	3130 SPED	3140 ELPA	3150 GT	3259 READ	4010 Title IA	4012 CARES/CRF	4027 IDEA Part B	6425 GEER	Total
INCOME										
Total Income										0
GROSS PROFIT	0	0	0	0	0	0	0	0	0	0
EXPENSES										
0100 Salaries										0
0110105 Salary Admin/Principal	68,765			697						69,463
0110106 Salary Admin VP	29,765				996					30,761
0110201 Salary Teacher	372,755	15,650	1,246		10,657	7,648	17,289	9,588	6,297	441,131
0110202 Salary Teacher SPED		8,049						13,455		21,504
0110233 Salary Nurse	1,676	0					399			2,074
0110234 Salary OT		12,349								12,349
0110236 Salary Psychologist	0	6,078				14,525				20,603
0110238 Salary SLP	0	17,661								17,661
0110382 Salary IT Tech	1,449						1,022			2,471
0110409 Salary Health Aide	9,931						2,244			12,175
0110415 Salary Paraprofessional	11,379	3,096					32,192			46,667
0110500 Salary Admin Support	2,895									2,895
0110506 Salary General Office	15,617						224			15,842
0110608 Salary Custodian	16,634						8,758			25,392
0120207 Salary Substitutes	9,019									9,019
Total 0100 Salaries	539,887	62,882	1,246	697	11,653	22,174	62,128	23,043	6,297	730,008
0200 Employee Benefits										0
0211105 Life EAP ELPI Admin	79									79
0211106 Life EAP ELPI Admin AP	59									59
0211201 Life EAP ELPI Teacher	1,030	-30	4		46	18		8	5	1,081
0211202 Life EAP ELPI Teacher SPED	0	131						51		182
0211207 Life EAP ELPI Substitutes	66									66
0211233 Life EAP ELI Nurse	19						6			25
0211234 Life EAP ELI OT/PT		15								15
0211236 Life EAP ELPI Psychology		9				22				31
0211238 Life EAP ELI SLP		25								25
0211382 Life EAP ELPI I IT Tech	25						8			33
0211409 Life EAP ELPI Health Aide	29						5			34
0211415 Life EAP ELPI Paraprofessional	43						20			62
0211500 Life EAP ELPI Business Support	45									45
0211506 Life EAP ELPI Business / General Office	39									39
0211608 Life EAP ELPI Custodial	50						15			65
0220105 Med/FICA Admin	5,349									5,349
0220106 Med/FICA VP	2,304									2,304
0220201 Med/FICA Teacher	29,537	2,673	107		721	582		733	534	34,887
0220202 Med/FICA SPED ECEA 3130	0	134						1,499		1,633
0220207 Med/FICA Subs	731									731
0220233 Med/FICA Nurse	129						31			160
0220234 Med/FICA Occupational Therapist ECEA 3130		954								954
0220236 Med/FICA Psychologist ECEA 3130	0	595				988				1,583

	11 General Fund	3130 SPED	3140 ELPA	3150 GT	3259 READ	4010 Title IA	4012 CARES/CRF	4027 IDEA Part B	6425 GEER	Total
0220238 Med/FICA SLP	0	1,355								1,355
0220382 Med/FICA IT Tech	111						78			190
0220409 Med/FICA Health Aide	765						172			937
0220415 Med/FICA Paraprofessional	795	237					2,463			3,495
0220500 Med/FICA Admin Support	223									223
0220506 Med/FICA General Office	1,200						17			1,217
0220608 Med/FICA Custodian	1,284						670			1,954
0250105 Health Dental Vision Admin	5,049									5,049
0250106 Health Dental Vision Admin AP	3,278									3,278
0250201 Health Dental Vision Teachers	46,681	524	211		1,028	952				49,396
0250202 Health Dental Vision SPED	0	2,615						3,060		5,675
0290201 401K Match Teachers	541									541
<b>Total 0200 Employee Benefits</b>	<b>99,463</b>	<b>9,237</b>	<b>322</b>		<b>1,795</b>	<b>2,563</b>	<b>3,484</b>	<b>5,352</b>	<b>538</b>	<b>122,753</b>
<b>Total Expenses</b>	<b>639,349</b>	<b>72,119</b>	<b>1,568</b>	<b>697</b>	<b>13,448</b>	<b>24,736</b>	<b>65,612</b>	<b>28,395</b>	<b>6,835</b>	<b>852,761</b>
<b>NET OPERATING INCOME</b>	<b>-639,349</b>	<b>-72,119</b>	<b>-1,568</b>	<b>-697</b>	<b>-13,448</b>	<b>-24,736</b>	<b>-65,612</b>	<b>-28,395</b>	<b>-6,835</b>	<b>-852,761</b>
<b>NET INCOME</b>	<b>\$ -639,349</b>	<b>\$ -72,119</b>	<b>\$ -1,568</b>	<b>\$ -697</b>	<b>\$ -13,448</b>	<b>\$ -24,736</b>	<b>\$ -65,612</b>	<b>\$ -28,395</b>	<b>\$ -6,835</b>	<b>\$ -852,761</b>

# Grant: CARES\_COVID-19 #4012

March 13 - December 31, 2020

	4012 CARES/CRF	Total
<b>INCOME</b>		
4000 Revenue Federal Sources		0.00
4954005 FED CARES 4012	93,305.29	93,305.29
<b>Total 4000 Revenue Federal Sources</b>	<b>93,305.29</b>	<b>93,305.29</b>
<b>Total Income</b>	<b>93,305.29</b>	<b>93,305.29</b>
<b>GROSS PROFIT</b>	<b>93,305.29</b>	<b>93,305.29</b>
<b>EXPENSES</b>		
0100 Salaries		0.00
0110201 Salary Teacher	17,289.46	17,289.46
0110233 Salary Nurse	398.76	398.76
0110382 Salary IT Tech	1,021.76	1,021.76
0110409 Salary Health Aide	2,243.71	2,243.71
0110415 Salary Paraprofessional	32,191.99	32,191.99
0110506 Salary General Office	224.37	224.37
0110608 Salary Custodian	8,757.96	8,757.96
<b>Total 0100 Salaries</b>	<b>62,128.01</b>	<b>62,128.01</b>
0200 Employee Benefits		0.00
0211233 Life EAP ELI Nurse	5.95	5.95
0211382 Life EAP ELPI I IT Tech	7.94	7.94
0211409 Life EAP ELPI Health Aide	5.25	5.25
0211415 Life EAP ELPI Paraprofessional	19.55	19.55
0211608 Life EAP ELPI Custodial	15.12	15.12
0220233 Med/FICA Nurse	30.52	30.52
0220382 Med/FICA IT Tech	78.14	78.14
0220409 Med/FICA Health Aide	171.61	171.61
0220415 Med/FICA Paraprofessional	2,462.71	2,462.71
0220506 Med/FICA General Office	17.16	17.16
0220608 Med/FICA Custodian	669.98	669.98
<b>Total 0200 Employee Benefits</b>	<b>3,483.93</b>	<b>3,483.93</b>
0300 Purchased Prof & Tech Services		0.00
0350000 Employee Training and Development	49.00	49.00
<b>Total 0300 Purchased Prof &amp; Tech Services</b>	<b>49.00</b>	<b>49.00</b>
0500 Other Purchased Services		0.00
0525000 Unemployment Insurance	72.51	72.51
0526000 Workers Compensation	39.27	39.27
0540000 Advertising & Recruitment	416.54	416.54
<b>Total 0500 Other Purchased Services</b>	<b>528.32</b>	<b>528.32</b>
0600 Supplies		0.00
0610000 Supplies Elementary	382.83	382.83
0610002 Supplies Office	440.45	440.45
0610003 Supplies Custodial	9,141.72	9,141.72
0610011 Supplies Health	4,868.69	4,868.69

	4012 CARES/CRF	Total
0640000 Supplies Textbooks	4,264.00	4,264.00
0650000 Supplies Electronic Media Materials	1,165.25	1,165.25
<b>Total 0600 Supplies</b>	<b>20,262.94</b>	<b>20,262.94</b>
0700 Property		0.00
0730000 Equipment over \$1,500	6,853.09	6,853.09
<b>Total 0700 Property</b>	<b>6,853.09</b>	<b>6,853.09</b>
<b>Total Expenses</b>	<b>93,305.29</b>	<b>93,305.29</b>
NET OPERATING INCOME	0.00	0.00
NET INCOME	\$0.00	\$0.00



# A/R Aging Detail

As of March 31, 2021

Date	Transaction Type	Num	Client	Business	Due Date	Amount	Open Balance
1 - 30 days past due							
03/02/2021	Invoice	1071	CSI	4010 Title IA	03/02/2021	11,638.00	11,638.00
Total for 1 - 30 days past due						\$11,638.00	\$11,638.00
Current							
03/31/2021	Invoice	1075	CSI	4365 Title IIIA	03/31/2021	786.00	786.00
03/31/2021	Invoice	1072	CSI	4367 Title IIA	03/31/2021	1,967.00	1,967.00
03/31/2021	Invoice	1073	CSI	4027 IDEA Part B	03/31/2021	6,364.53	6,364.53
03/31/2021	Invoice	1076	CDE	21 Food Svs Fund	03/31/2021	6,466.78	6,466.78
03/31/2021	Invoice	1074	CSI	4010 Title IA	03/31/2021	13,649.49	13,649.49
Total for Current						\$29,233.80	\$29,233.80
TOTAL						\$40,871.80	\$40,871.80

# A/P Aging Detail

As of March 31, 2021

Date	Transaction Type	Num	Vendor	Business	Due Date	Past Due	Amount	Open Balance
<b>91 or more days past due</b>								
07/17/2020	Bill	INV-25416	Swiftreach Networks, LLC	11 General Fund	08/16/2020	243	420.00	420.00
<b>Total for 91 or more days past due</b>							<b>\$420.00</b>	<b>\$420.00</b>
<b>31 - 60 days past due</b>								
01/28/2021	Bill	79773112	WAXIE Sanitary Supply	11 General Fund	02/27/2021	48	726.69	726.69
02/28/2021	Journal Entry	20210228b	Misc	11 General Fund	02/28/2021	47	3,219.31	3,219.31
<b>Total for 31 - 60 days past due</b>							<b>\$3,946.00</b>	<b>\$3,946.00</b>
<b>1 - 30 days past due</b>								
03/18/2021	Bill	13916	Weld County School District 6	11 General Fund	03/18/2021	29	442.31	442.31
03/15/2021	Bill	1099	Minga Education Group Inc	11 General Fund	03/25/2021	22	105.00	105.00
02/28/2021	Bill	2/28/2021	Royal Crest Dairy Inc	21 Food Svs Fund	03/30/2021	17	581.88	581.88
<b>Total for 1 - 30 days past due</b>							<b>\$1,129.19</b>	<b>\$1,129.19</b>
<b>Current</b>								
03/12/2021	Bill	70612	Michaels of Denver Catering, Inc	21 Food Svs Fund	04/01/2021	15	1,720.62	1,720.62
03/26/2021	Bill	70679	Michaels of Denver Catering, Inc	21 Food Svs Fund	04/15/2021	1	1,401.52	1,401.52
03/31/2021	Bill	SI-00027117	CounterTrade Products, Inc.	11 General Fund	04/30/2021	-14	541.00	541.00

Date	Transaction Type	Num	Vendor	Business	Due Date	Past Due	Amount	Open Balance
03/22/2021	Bill	913873 - GPDVQH	Lowe's	11 General Fund	05/22/2021	-36	76.21	76.21
<b>Total for Current</b>							<b>\$3,739.35</b>	<b>\$3,739.35</b>
<b>1 - 30 days past due</b>								
03/24/2021	Vendor Credit	Jan Statement	Royal Crest Dairy Inc	21 Food Svs Fund		0	-604.20	-604.20
<b>Total for 1 - 30 days past due</b>							<b>\$ -604.20</b>	<b>\$ -604.20</b>
<b>Current</b>								
03/31/2021	Vendor Credit	covid2020	Minga Education Group Inc	11 General Fund		0	-3,478.28	-3,478.28
<b>Total for Current</b>							<b>\$ -3,478.28</b>	<b>\$ -3,478.28</b>
<b>TOTAL</b>							<b>\$5,152.06</b>	<b>\$5,152.06</b>

## **5.11.2021 Executive Summary**

Reporting:

- Nichole Schlagel, Principal - AAK
- Shannon Gossard, Director of Business & Operations - MEG

### **Accountability**

No updates at this time

### **Assessment**

#### **CMAS**

CMAS has been completed. We had a 100% participation for in-person learning. We had 4 families who are currently remote opt out, these will not impact the school.

#### **EOY**

We are in the process of completing all of our end of the year assessments. We will use this data to structure our interventions for students in the fall.

### **School Culture**

#### **Community Engagement**

##### **Moms and Muffins**

This event was a huge success! It was our first event of the year that was in-person.

##### **Dads and Donuts**

We will celebrate all of the men in our student's lives this Thursday.

##### **Field Day**

Scheduled for the last week of school. Currently looking for volunteers.

##### **SEL Collaborative**

Finished the year long collaborative today. AAK was asked to share our professional development structure. We have had teachers present pd sessions weekly after our staff meetings. Teachers have responded very well to this. All topics have been relevant to areas impacting the staff.

# **The Academy of Arts & Knowledge**

## **General Fund 11**

### **Proposed FY21-22 Budget Assumptions**

#### **Revenue Assumptions**

9% increase in PPR

30 student increase in FTE

\$143,000 ESSER Funds

#### **Expenditure Assumptions**

Increase of 7% in January for health insurance premiums

Extended Day and School Year Staff employed by school

3% increase to staff salaries

1.5% bonus to returning staff

7 aides for interventions, building subs, continuity with extended year programming

Full time facilities manager (custodial) \* 0.5 FTE Support

33k increase in supply budget for year round school

Decrease of 17k in MEG contract

Addition 1FTE administrative support

30k for teacher computers and front of classroom devices (ESSER funds)

**Teacher Appreciation Week:** This was amazing! Our teachers were spoiled all week with food, flowers, and inspirational notes.

**Kindergarten Continuation:** Will be in-person!

**5th Grade Continuation:** Will be in-person!

**Art Gala (May 15th Virtual):** This will be virtual. The theme will be a treasure hunt to encourage students and families to look at a variety of art.

**Last Day of School** (May 27th, half day): We will be offering EDP.

### Personnel Updates

EOY evaluations have begun. This time is focused on strengths and creating goals on areas of growth.

Offer letters for 21-22 will be given out this week.

### Enrollment

Seats are now on a first come, first serve basis for all grade levels.

	Eligible Students	Re-Enrolled	Not Re-Enrolling	UNSURE	New Applicants	Completed Apps	Potential Final Enrollment	Actual Final Enrollment
1/2 K							0	0
Full K					33	19	33	19
1st	35	26	1	1	8	3	43	29
2nd	23	17	1	2	14	7	37	24
3rd	25	18	0	0	1	1	26	19
4th	35	27	0	0	5	4	40	31
5th	24	17	1	2	5	1	29	18
HS							0	0
Headcount	142	105	3	5	66	35	208	140
FTE	142	105	3	5	66	35	208	140

### Operations

There are no operations updates at this time.

**Enhanced School Year**

Submitting the 21st Century Learning Grant this week. This grant would support the extra programming that will be provided to students.

The school is continuing to receive positive feedback regarding the new school calendar.

# Charter Board Training

...

School Accountability Committee



# SCHOOL ACCOUNTABILITY COMMITTEE

In this session, participants will learn about developing and maintaining a school accountability committee that meets the expectations defined in statute and supports the mission and vision of the charter school and its community.

# What is a School Accountability Committee (SAC)?

The School Accountability Committee (SAC) is an advisory committee who works directly with the school principal to make recommendations to the school board.

According to C.R.S. 22-11-401, each public school in the state of Colorado (to include public charter schools) shall establish a school accountability committee. The purpose of the SAC is to act as a sounding board for improvement strategies and how schools spend public funds. Additionally, the SAC's primary role is to increase parent and community partnerships with the school.

Review the full statute here: [School Accountability Committee](#)

# What are the duties of the SAC?

School  
Improvement  
Planning

School Spending  
Priorities

Increase Parent  
and Community  
Involvement

Advisory Input  
Regarding  
Principal  
Evaluation

# Duties of SAC continued. . .

In alignment with Colorado Revised Statute, the duties of the SAC are as follows:

- Advising the principal concerning the preparation of the school's Unified Improvement Plan (UIP).
- Making recommendations to the principal concerning priorities for spending school funds.
- Gathering and providing information to the principal on the needs or concerns of the school's community.
- Helping school staff increase parent partnerships with teachers, fostering the parents' role in creating students' READ plans as well as addressing habitual truancy.
- Helping school staff increase the level of overall parent engagement with the school.
- Working to recruit people to serve on SAC
- On an advisory basis, provide input to the charter board or DAC regarding the principal's evaluation and/or performance plan.
- Additionally duties are intended for schools on Priority Improvement or Turnaround status.

# Key Documents

## State Documents

1. Go to <http://www.cde.state.co.us/schoolview/performance>
2. Navigate to Academy of Arts and Knowledge
3. Access to School Performance Framework and UIP

## MAP Scores

## Survey Data

## Budget- Financial Transparency

# Who participates with the SAC?

- The minimum requirements for SAC membership include:
  - The principal
  - A teacher
  - Three parents or legal guardians
  - One adult member of an organization of parents, teachers, and students
  - One member of the community
- Charter school board director(s) may be members of the SAC.
- SAC membership must be representative of the schools student population (defined in 22-11-401(I)(d)).

# How does the SAC function?

- The School Accountability Committee must meet at least once per quarter each school year.
- Bylaws are required to guide the practice of the committee.
- Led by the school principal, the SAC reviews information presented by the administration and makes recommendations to the principal. In the charter school setting, the recommendations of the SAC are presented to the charter board by the principal or by a representative of SAC.
- The SAC is directed by officers. It is the duty of the officers to uphold the bylaws of the committee, attract participating members, and post meeting agendas and minutes.
- The SAC is required to meet the expectations of the [Colorado Sunshine Law](#).

Sample SAC bylaws found here: [DCSD SAC Bylaws](#)



# SAC Meetings

Best practice for quarterly meetings....

- Review and approve meeting minutes from previous meeting.
- Review and discuss the priorities of the Unified Improvement Plan and monitor progress toward meeting the defined goals.
- Review and discuss the budget priorities. Advise administration on discretionary budget spends.
- Discuss school community issues to include safety, grants, and special school projects.
- Verify the committee is still fulfilling its original purpose.



# Special characteristics of the Charter SAC

- Charter schools cannot waive the requirement to have a SAC.
- Charter school SACs can create bylaws and function independent of their local school district.
- Charter schools can waive and replace the state principal evaluation requirements as approved in the charter contract. The SAC will provide input on the principal evaluation that is approved by the charter board.
- Charter board directors can serve on the school accountability committee.
- Decisions made at DAC, often do not apply to the school, which operates as an independent entity, under its contract with the district. However, participating and having a voice is valuable.

# Final thoughts...

- A School Accountability Committee is an advisory committee. Recommendations, cautions, and endorsements are appropriate outcomes from the SAC.
- The charter board governs the school and creates policy. Through the school administration, the charter board should consider the recommendations, cautions, and endorsements of the SAC.
- Both the charter board and the SAC intend to increase parental engagement with the school community. Therefore, the board and the SAC should work in collaboration while fulfilling each entities responsibilities.



# Academy of Arts and Knowledge

*Creating an environment in which all students can reach their full potential.*

4800 Wheaton Dr. Fort Collins, CO 80525

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## **Implementation of Remote Learning During the 2021-22 School Year in Response to the COVID-19 Pandemic**

WHEREAS, Colorado law requires local boards, including charter school boards, to establish school calendars that maintain certain minimum annual hours of schooling; and

WHEREAS, Colorado Department of Education (“CDE”) regulations further require certain hours of “teacher-pupil contact and teacher-pupil instruction” and define this as “time when a pupil is actively engaged in the educational process of a district”; and

WHEREAS, the COVID-19 pandemic may result in disruption to normal in-school operations, including requiring some or all students to receive some or all instruction at home or in non-school settings through various online and other means of instruction; and,

WHEREAS, for the 2021-22 school year CDE has granted flexibility for local school boards and charter school governing boards to implement remote learning in response to public health and safety measures associated with the COVID-19 pandemic; and

WHEREAS, the Board of Academy of Arts and Knowledge (“the School”) anticipates that the need may arise to implement remote learning due to public health and safety measures associated with the COVID-19 pandemic during the 2021-22 school year;

NOW THEREFORE, let it be RESOLVED that for the 2021-22 school year, the School hereby defines “educational process” to include, without limitation:

- instruction (including physical activity) that is delivered in an in-person setting;
- passing time between two classes, and between a class and lunch;
- remote learning option as a result of emergency school closure;
- instruction that is delivered through physical or electronic delivery of educational materials to parents, guardians, or students;
- completion of offline work documented by parents or guardians;
- all assignments provided by an educator in school, electronically, or otherwise;
- asynchronous work time by students;



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- 
- students logging on to recorded assignments or online learning activities;
  - student-teacher electronic communication;
  - educator support provided in school, home, or alternative settings;
  - student classwork, project completion or demonstrations of learning; and
  - any similar educator-directed activity undertaken by a student, provided such activity is appropriately reviewed and/or monitored by a teacher.

FURTHER, let it be RESOLVED that for the 2021-22 school year, the School hereby affirms that:

- All instruction and learning activities used for the purpose of designating students as engaged in the educational process during remote learning shall be in accordance with the CDE guidance provided in Remote Learning Options (K-12) for the 2021-2022 School Year as a Result of COVID-19 Health Concerns
- The School shall adopt appropriate documentation to further define how instruction will be delivered during remote learning, including specifically identifying synchronous and asynchronous learning activities, as applicable;
- The School shall maintain all documentation necessary and appropriate to evidence student attendance during any periods of asynchronous remote learning, which must include affirmative documentation of active participation beyond being marked present in the School's student information system, for the purpose of documenting instructional days, teacher-student contact hours, compulsory attendance, and for the October 1 Student Count and funding documentation;
- Teacher-pupil instruction and contact time, including in-person and remote learning (synchronous and asynchronous) instruction, shall be equal to or more than the required scheduled semester hours of instruction in order to be eligible for part- or full-time per pupil funding.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2021.

Academy of Arts and Knowledge

By: \_\_\_\_\_  
Chairperson, Board of Directors

# ESEA General Assurances Form

**Purpose:**

The purpose of the form is to collect the requisite general assurances for the administration of ESEA Title programs in a single location. The ESEA General Assurances form replaces the Single Assurances form previously collected for the administration of all Federal programs. The ESEA General Assurances form includes the general assurances outline in the Every Student Succeeds Act (ESSA), as well as the assurances required of all recipients of Federal funds.

**Instructions:**

Every local education agency (LEA) and board of cooperative educational services (BOCES) must submit an executed ESEA General Assurances form before the grant recipient will be granted substantial approval. **LEA/BOCES/21<sup>st</sup> CCLC Grant Applicant must submit the executed form with the 21<sup>st</sup> CCLC RFA due Wednesday, April 14, 2021.**

A copy of the signed form must be kept on file at your central office for review upon request by independent auditors, or State or Federal officials. Staff responsible for grants administration or fiscal management should either have a copy of the document or be informed of the location and contents of the document.

LEA/21<sup>st</sup> CCLC Applicant Name: Academy of Arts & Knowledge -CSI) LEA Code: 8001

In consideration of participating in any educational program for which Federal funds are available including, but not limited to, ESEA Title programs and any Federal competitive grant program administered by the Colorado Department of Education, and of receiving Federal funds to carry out any such program, the board of directors of The Academy of Arts & Knowledge by action at its meeting on May 11, 2021, provides the following assurances to the Colorado Department of Education.

The LEA/21<sup>st</sup> CCLC GRANT APPLICANT assures that it is, or will take action to become, in compliance with the following:

- ☒ Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d through 2000d-4) and its implementing regulations and in accordance therewith, no person in the United States shall; on the ground of race, color or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity receiving Federal financial assistance from the Department of Education.<sup>1</sup>
- ☒ Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. §794), as amended, and its implementing regulations which prohibit discrimination on the basis of handicap in programs and activities receiving Federal financial assistance.<sup>2</sup>
- ☒ Title II of the Americans With Disabilities Act (42 U.S.C. §§ 12131-34) and its implementing regulations which prohibit discrimination on the basis of disability by public entities<sup>3</sup>, or with Title III of the

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<sup>1</sup> 34 C.F.R. Part 100

<sup>2</sup> 34 CFR Part 104

<sup>3</sup> 28 C.F.R. Part 35



# ESEA General Assurances Form

Americans with Disabilities Act (42 U.S.C. §§12181-89) and its implementing regulations which prohibit discrimination on the basis of disability by covered public accommodations and requires places of public accommodation and commercial facilities to be designed, constructed, and altered in compliance with the accessibility standards established in the implementing regulations<sup>4</sup>, whichever is applicable.

☒ Title IX of the Education Amendments of 1972 (20 U.S.C. §1681-1683), as amended, and its implementing regulations which prohibit discrimination on the basis of sex in education programs and activities receiving Federal financial assistance, whether or not the program or activity is offered or sponsored by an educational institution as defined in the implementing regulations.<sup>5</sup>

☒ All contractors, subcontractors, sub grantees or others with whom it arranges to provide services or benefits to its students or employees in connection with its education programs or activities are not discriminating in violation of the statutes, regulations, guidelines and standards associated with Title IX of the Education Amendments of 1972 against those students or employees.<sup>6</sup>

☒ Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.), as amended, and its implementing regulations which prohibit discrimination on the basis of age in programs or activities receiving Federal financial assistance.<sup>7</sup>

☒ That the LEA/21<sup>st</sup> CCLC GRANT APPLICANT will:

- administer each program covered by the application in accordance with all applicable statutes, regulations, program plans, and applications<sup>8</sup>;
- use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, Federal funds paid to that agency under each program<sup>9</sup>;
- make reports to the State agency or board and to the Secretary as may reasonably be necessary to enable the State agency or board and the Secretary to perform their duties and that the local educational agency will maintain such records, including the records required under section 1232f of Title 20, and provide access to those records, as the State agency or board or the Secretary deem necessary to perform their duties<sup>10</sup>;
- provide reasonable opportunities for the participation by teachers, parents, and other interested agencies, organizations, and individuals in the planning for and operation of each program;
- The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will ensure, in the case of any project involving construction—
  - the project is not inconsistent with overall State plans for the construction of school facilities, and
  - in developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed by the Secretary

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<sup>4</sup> 28 C.F.R. Part 36

<sup>5</sup> 34 CFR part 106

<sup>6</sup> 34 C.F.R. § 106.4 (2016).

<sup>7</sup> 34 CFR part 110

<sup>8</sup> § 8306(a)(2)(B).

<sup>9</sup> § 8306(a)(6)(A)-(B).

<sup>10</sup> § 8306(a)(5).



# ESEA General Assurances Form

under section 794 of title 29 in order to ensure that facilities constructed with the use of Federal funds are accessible to and usable by individuals with disabilities; and

- adopt (or has adopted) effective procedures for acquiring and disseminating to teachers and administrators participating in each program significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects.<sup>11</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will ensure that the control of funds provided to the LEA/21<sup>st</sup> CCLC GRANT APPLICANT under each program, and title to property acquired with those funds, will be in a public agency or in an eligible private agency, institution, organization, or Indian tribe, if the law authorizing the program provides for assistance to those entities, and that a public agency or eligible agency will administer those funds and property.<sup>312</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will ensure that none of the funds expended under any program will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees or any affiliate of such an organization.<sup>3</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will ensure that any application, evaluation, periodic program plan or report relating to each program will be made readily available to parents and other members of the general public.<sup>3</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will provide, on a request made by military recruiters or an institution of higher education, access to the name, address, and telephone listing of each secondary school student served by the LEA/21<sup>ST</sup> CCLC GRANT APPLICANT, unless the parent of each student has submitted the prior consent request which, upon receiving, prohibits the LEA/21<sup>ST</sup> CCLC GRANT APPLICANT from releasing such information without the prior written consent of the parent.<sup>13</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will ensure that a student who is attending a persistently dangerous public elementary or secondary school, or who becomes a victim of a violent criminal offense while in or on the grounds of a public elementary or secondary school, will be allowed to attend a safe public elementary or secondary school within the local educational agency, including a public charter school.<sup>14</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will ensure that no policy of the LEA/21<sup>st</sup> CCLC GRANT APPLICANT prevents, or otherwise denies participation in, constitutionally protected prayer in public elementary schools and secondary schools.<sup>15</sup>

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<sup>11</sup> 20 U.S.C. 1232e (2015).

<sup>12</sup> 20 U.S.C. 1232e (2015); § 8306(a)(2)(A).

<sup>13</sup> 20 U.S.C. § 7908(a) (2015).

<sup>14</sup> Every Student Succeeds Act of 2015, § 8532.

<sup>15</sup> 20 U.S.C. § 7904(b) (2015).



# ESEA General Assurances Form

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will ensure that it is in compliance with the requirements and provisions under the Children's Internet Protection Act and its implementing regulations.<sup>16</sup>

☒ That no federal appropriated funds have been paid or will be paid, by or on behalf of the recipient, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.

a) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a federal grant or cooperative agreement the recipient shall complete and submit Standard Form - LLL "Disclosure Form to Report Lobbying" in accordance with its instructions along with the sub grant application, contract or cooperative agreement to which the disclosure applies.

b) The recipient shall require that the language of this certification be included in the award documents for all sub awards at all tiers (including sub grants, contracts under grants and cooperative agreements, and subcontracts) and all sub-recipients shall certify and disclose accordingly.

NOTE: This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any recipient that fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.<sup>17</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT has adopted appropriate procedures to implement the terms of the Family Educational Rights and Privacy Act of 1974<sup>18</sup> and its regulations.<sup>19</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will adopt and use proper methods of administering each program, including the enforcement of any obligations imposed by law on agencies, institutions, organizations, and other recipients responsible for carrying out each program and the correction of deficiencies in program operations that are identified through audits, monitoring, or evaluation.<sup>20</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT will cooperate in carrying out any evaluation of each such program conducted by or for the SEA, the Secretary, or other Federal officials.<sup>21</sup>

☒ The LEA/21<sup>st</sup> CCLC GRANT APPLICANT afforded a reasonable opportunity for public comment on the application and considered such comment before the application was submitted.<sup>22</sup>

<sup>16</sup> 47 C.F.R. § 54.520(c) (2016).

<sup>17</sup> 45 CFR Appendix A to Part 93

<sup>18</sup> , 20 U.S.C. §1232g

<sup>19</sup> (34 C.F.R. Part 99)

<sup>20</sup> § 8306(a)(3).

<sup>21</sup> § 8306(a)(4).

<sup>22</sup> § 8306(a)(7).





# ESEA General Assurances Form

☒ To the extent authorized by law, the LEA/21<sup>st</sup> CCLC GRANT APPLICANT shall indemnify, save and hold harmless the State, its employees and agents, against any and all claims, damages, liability and court awards including costs, expenses and attorney(s)' fees incurred as a result of any act or omission by it, or its employees, agents, subcontractors or assignees in its operation of the programs.

**This assurance form shall remain in effect for the duration of the programs it covers. The State shall not require the submission or amendment of this assurance form unless required by changes in Federal or State law or by other significant change in circumstances affecting the assurances contained herein.**

**Compliance with these assurances constitutes a condition of continued receipt of Federal financial assistance and is binding upon the district, administrative unit, LEA/21<sup>st</sup> CCLC GRANT APPLICANT, BOCES or other entity, its successors, transferees and assignees for the duration of the programs.**

**In the event of failure to comply with these assurances, it is understood that funds can be terminated and the right to receive further assistance can be denied.**

**These are statutorily required assurances for the receipt of Federal funds under the specifically designated programs. In addition, recipients are required to fulfill all statutory, regulatory and program plan requirements inherent in the application and approval process for each program.**

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Signature of Board President  
(LEA/21<sup>st</sup> CCLC GRANT APPLICANT)

Samuel Kornfeld  
Name of Board President  
(LEA/21<sup>st</sup> CCLC GRANT APPLICANT)

5/11/2021  
Date



## SERVICE AGREEMENT

This Service Agreement (the "**Agreement**") is made and entered into as of the **XXXth** day of **XXX**, 2021, by and between **Minga Education Group, Inc.** a non-profit Colorado corporation ("**Minga**"), and **Northern Colorado Academy of Arts and Knowledge**, a non-profit Colorado corporation (the "**School**"), collectively the "**Parties**."

### RECITALS

The School is a charter school, organized as a public school pursuant to C.R.S. §§ 22-30.5-101 *et seq.*, which authorizes the formation of charter schools (the "**Charter School Law**"). Except to the extent expressly waived in accordance with the terms of the Charter School Law, the School is subject to the Colorado laws applicable to Colorado public schools (the "**Colorado School Laws**"), including without limitation Article 22 of the Colorado Revised Statutes. The School submitted an application (the "**Application**") for, and was issued, a contract (the "**Charter Contract**") by the Charter School Institute (the "**Authorizer**") to organize and operate a public charter school, with the Authorizer as the authorizing body.

The School and Minga desire to create an educational alliance, whereby Minga will provide academic management and business services for the School.

Therefore, for good and valuable consideration, the receipt of which is hereby acknowledged, it is mutually agreed as follows:

### ARTICLE I

#### CONTRACTING RELATIONSHIP

**A. Authority.** The School represents that it is authorized by law to contract with a private entity for educational, business administration, and management services. The School will remain vested with all powers necessary to operate the School and to implement the educational program contemplated in the Charter Contract.

**B. Designation of Agents.** The Board designates the employees of Minga as agents of the School having a legitimate educational interest such that they are entitled to access to educational records under 20 U.S.C. §1232g, the Family Educational Rights and Privacy Act ("**FERPA**").

**C. Status of the Parties.** Minga is a non-profit Colorado corporation qualified to do business in Colorado and is not a division or a part of the School. The School is a body corporate and governmental entity authorized by the Charter School Law and is not a division or part of Minga. The parties to this Agreement intend that the relationship created by this Agreement is that of an independent contractor and not employer - employee. Except as expressly provided in this Agreement, no agent or employee of Minga shall be deemed to be the agent or employee of the School solely by virtue of this Agreement. Minga shall be solely responsible for its acts and the acts of its agents, employees and subcontractors. The relationship between Minga and the School is based solely on the terms of this Agreement, and the terms of any other written agreements between Minga and the School.

## ARTICLE II

### TERM

**A. Term.** This Agreement shall be effective as of July 1, 2021 and shall continue until June 30, 2022. This Agreement may be renewed for subsequent terms by mutual agreement of the Parties.

## ARTICLE III

### COMPENSATION

**A. Compensation.** In consideration of Minga's services under this Agreement, the School shall pay to Minga the amount equal to \$172,000 in 24 equal installments. Compensation shall be transferred to Minga concurrently with payroll funds on a twice monthly basis.

## ARTICLE IV

### FUNCTIONS OF MINGA

**A. Specific Functions.** Subject to the oversight and authority of the Board as provided herein, Minga shall be responsible for academic management and business services of the school:

i. Academic Management.

1. Provide direct academic and organizational management support services to the school through the Executive Director of Minga Education Group.
2. Develop academic strategy with the school principal to promote strong academic performance of students.
3. Provide regular review of academic materials and curricula.
4. Evaluate effective instruction and provide feedback to the Board of Directors.
5. Identify, design, and implement professional learning plans for teachers and educational support service providers.
6. Monitor, advise, and meet compliance with all individual education needs to include special education, gifted education, and language learning.
7. Develop the school's annual Unified Improvement Plan through collaboration with the School Accountability Committee and Board of Directors.
8. Collect, analyze, and report student academic data to the Board of Directors and Charter Authorizer.
9. Provide training and support for the instructional leader(s).

ii. Business Services

1. Provide direct business services to the school through the Director of Business Operations of Minga Education Group.

2. Directing, supervising, training of school based administration.
3. Establish and manage the agreement with the Professional Employee Organization (PEO).
4. Establish and manage the agreement with accounting services to include monthly, quarterly, and year end financials reported to the board.
5. Establish and manage the agreement with an independent auditor.
6. Directing, supervising and training of all employees.
7. Completion, verification and maintenance of I-9 Records.
8. Verification of actual time worked (exempt vs non-exempt).
9. Compliance with all Fair Labor Standards Act and other applicable local/state law.
10. Verification of payroll information accuracy (wages, minimum wage, overtime, etc.).
11. Compliance with all applicable OSHA, ADA and safety related local, state and federal laws.
12. Report accidents to Workers Compensation carrier; cooperate in investigations.
13. Offer available light duty reassignments recommended by the PEO.
14. Legal compliance with discrimination laws, FMLA, wage and hour laws, etc.
15. Employee contract negotiation, compliance, implementation, renewal, enforcement and termination.
16. Transferring of funds from School general fund to Minga.
17. Supply, Screen, recruit, interview, and assess Minga staff to work onsite at the School.
18. Creation and compliance with internal employment policies relating to staff conduct.
19. Background checks.

**B. Subcontracts.** Minga reserves the right to subcontract any and all aspects of all services it agrees to provide to the School. Minga shall notify School of any and all subcontracts used.

**C. Place of Performance.** To the extent not prohibited by the Charter Contract or applicable law, Minga reserves the right to perform the services it is providing pursuant to this Agreement off-site.

**D. Charter Contract between the School and Authorizer.** Minga will not act in a manner that would cause the School to be in breach of its Charter Contract.

**E. School Records/Proprietary.** The financial, educational and student records pertaining to the School are School property, and such records are subject to the provisions of all applicable federal and state laws concerning the maintenance and disclosure of student records, including, without limitation, the Colorado Open Records Law, C.R.S. §§ 24-72-204 et seq., and the Family Education Rights and Privacy Act of 1974, 20 U.S.C. § 1232g, to the extent required by applicable law. All School records shall be physically or electronically available to Minga upon request at the School.

## ARTICLE V

### TERMINATION OF AGREEMENT

#### A. Termination.

1. **By Minga.** Minga may, at its option, terminate this Agreement prior to the end of the terms specified in Article II in the event the Board fails to remedy a material breach within 30 days after notice from Minga.

2. **By School.** The School may terminate this Agreement prior to the end of the terms specified in Article II in the event that Minga shall fail to remedy a material breach within 30 days after notice from the Board.

3. **By Either Party.** Either party may terminate this Agreement for any reason upon giving not less than 30 days' notice to the other party.

#### B. Termination/Expiration.

1. **Removal of personal property.** Upon termination or expiration of this Agreement, Minga shall have the right to remove equipment and other assets owned or leased by Minga. Equipment and other assets owned by the School or leased by the School from third parties shall remain the property of the School.

## ARTICLE VI

### INDEMNIFICATION

A. **Indemnification.** To the extent permitted by applicable law, each party to this Agreement (the “**Indemnifying Party**”) does hereby agree to indemnify and hold the other party and the Authorizer (collectively the “**Indemnified Party**”), harmless from and against any and all claims, actions, damages, expenses, losses or awards which arise out of (i) the negligence of the Indemnifying Party, (ii) any action taken or not taken by the Indemnifying Party, or (iii) any noncompliance or breach by the Indemnifying Party of any of the terms, conditions, warranties, representations, or undertakings contained in or made pursuant to this Agreement. As used in this subsection, “Indemnified Party” shall include the party's trustees, directors, officers, employees, agents, representatives and attorneys. Such indemnification may be achieved by the joint purchase of general liability and property insurance policies, or by such other means as the parties may mutually agree.

## ARTICLE VII

### INSURANCE

**A. Insurance Coverage.** Minga shall carry liability insurance and agrees to provide, upon request of the School, certificates of insurance with carriers in amounts and for terms reasonably acceptable to the School.

**B. Workers' Compensation Insurance.** Minga shall maintain workers' compensation insurance as required by law, covering their respective employees.

## **ARTICLE VIII**

### **WARRANTIES AND REPRESENTATIONS**

**A. School Warranties and Representations.** The School represents that it has the authority under law to execute, deliver and perform this Agreement and to incur the obligations provided for under this Agreement. The School warrants that its actions have been duly and validly authorized, and that it will adopt any and all resolutions or expenditure approvals required for execution of this Agreement.

**B. Minga Warranties and Representations.** Minga warrants and represents that it is a corporation in good standing and is authorized to conduct business in the State of Colorado. Minga will comply with all registration and licensing requirements relating to conducting business under this Agreement.

**C. Mutual Warranties.** The School and Minga mutually warrant to the other that there are no pending actions, claims, suits or proceedings, to its knowledge, threatened or reasonably anticipated against or affecting it, which if adversely determined, would have a material adverse effect on its ability to perform its obligations under this Agreement.

## **ARTICLE IX**

### **MISCELLANEOUS**

**A. Sole Agreement.** This Agreement supersedes and replaces any and all prior agreements and understandings between the School and Minga.

**B. Force Majeure.** Notwithstanding any other sections of this Agreement, neither party shall be liable for any delay in performance or inability to perform due to acts of God or due to war, riot, embargo, fire, explosion, sabotage, flood, accident, labor strike, or other acts beyond its reasonable control; provided either party may terminate this Agreement in accordance with the termination provisions contained in this Agreement if sufficient grounds exist as provided in the Article governing termination.

**C. State Governing Law/Waiver of Jury Trial.** The rights of all parties hereto shall be subject to the jurisdiction of and be construed according to the laws of the State of Colorado. Minga and the School hereby waive the right to a jury trial in any action, proceeding or counterclaim brought by either Minga or the School against the other.

**D. Agreement in Entirety.** This Agreement (including attachments) constitutes the entire agreement of the parties.

**E. Official Notices.** All notices and other communications required by the terms of this Agreement shall be in writing and sent to the parties hereto at the facsimile number or address set forth below. Notice may be given by (i) certified or registered mail, postage prepaid, return receipt requested, or (ii) personal delivery. Notice shall be deemed to have been given on the date of delivery if given by personal delivery, or upon the date of postmark if sent by certified or registered mail. Notices to the School shall be sent to the current address of the then current Board President, with a copy to the then current Board attorney. The address of the parties hereto for the purposes aforesaid, inclusive of the address of the initial Board President and Board, are as follows:

The School:	Northern Colorado Academy of Arts and Knowledge Attn: Board of Directors 4800 Wheaton Dr. Fort Collins, CO 80525 Telephone: 970-226-2800 Board Attorney: Miller Farmer Law, LLC
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Minga:	Minga Education Group, Inc. Attn: Andrew Franko 12425 Black Hills Dr. Peyton, Colorado 80831 Telephone: 719-510-7200
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**F. Assignment.** Minga may assign this Agreement with the prior consent of the School.

**G. Amendment.** This Agreement shall not be altered, amended, modified or supplemented except by memorandum approved by the School and signed by an authorized officer of Minga and the School.

**H. Waiver.** No waiver of any provision of this Agreement shall be deemed or shall constitute a waiver of any other provision. Nor shall such waiver constitute a continuing waiver unless otherwise expressly stated.

**I. Cost and Expenses.** If any party commences an action against another party as a result of a breach or alleged breach of this Agreement, the prevailing party shall be entitled to have and recover from the losing party reasonable attorneys' fees and costs of suit.

**J. Delegation of Authority.** Nothing in this Agreement shall be construed as delegating to Minga powers or authority of the Board which are not subject to delegation by the Board under Colorado law.

**K. Compliance with Law.** The parties to this Agreement agree to comply with all applicable laws and regulations.

**L. Compliance with Charter Contract.** The parties to this Agreement agree to comply with the terms and conditions set forth in the Charter Contract.

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the date and year first above written.

Date: \_\_\_\_\_, 2021  
Northern Colorado Academy of Arts and Knowledge,  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

Date: \_\_\_\_\_, 2021  
Minga Education Group, Inc.

By: Andrew R. Franko  
Its: Executive Director



**Academy of Arts and Knowledge  
aka Northern Colorado Academy of Arts and Knowledge  
4800 Wheaton Drive, Fort Collins, CO 80525  
Zoom Meeting ID: 823 1424 3501 Passcode: AAK**

**I. OPENING SECTION**

- A. Call to Order at: 16:01
- B. Board Members in attendance:  
Bowers (X) Kornfeld (X) Shapland  
(X) Simmons (lost connection during meeting) Walser (Delayed)
- C. Motion to approve the agenda: Approved  
Motion by: Simmons Seconded by: Bowers  
Bowers (Aye) Kornfeld (Abstain) Shapland (Aye) Simmons (Aye) Walser (Absent)

**II. REPORTS**

- A. Secretary Report  
Motion to approve January and February Board meeting minutes: Approved  
Motion by: Walser Seconded by: Simmons  
Bowers (Aye) Kornfeld (Abstain) Shapland (Aye) Simmons (Aye) Walser (Aye)
- B. Treasurer Report  
3rd Quarter Financial report pending Pending
- C. Executive Update  
ELA Testing required for 3rd and 5th grade, Math required for 4th grade  
Families can opt in for students to test for both.  
PBIS Student monitors helping to award FIRE and ICE tickets  
Talent show to be show virtual to students in classrooms  
Outdoor community events planned, with drive-through as weather backup.  
Assistance Principal position now vacant, likely to be so for remainder of the year  
Peter Mason, Charter League, helping to increase school's community awareness  
via: local preschool graduation sponsorship, Facebook ads, website update  
SAC Committee: Rename Team to increase parent participation and engagement  
Leader Evaluation- Scheduled to be performed by Minga on 2021 April 26

**III. BUSINESS**

- A. Motion to engage Hoelting for 2020-21 Audit and Form 990 Preparation: Approved  
Motion by: Shapland Seconded by: Bowers  
Bowers (Aye) Kornfeld (Abstain) Shapland (Aye) Simmons (Lost Connection) Walser (Aye)
- B. Motion to amend Assessment Policy for online CMAS administration: Approved  
Motion by: Simmons Seconded by: Absent  
Bowers (Aye) Kornfeld (Abstain) Shapland (Aye) Simmons (Lost Connection) Walser (Aye)

Board Meeting Minutes for Tuesday 13 April 2021 4:00 pm

IV. Discussion

- A. Governance goals- Training, Secession, and Officer Positions  
Minga to provide SAC training to board next meeting  
Discrimination training through CDE and CSI to be discussed in June
- B. Financial Goal- Enrollment, Fundraising, and Fund-balance  
Grant writing consultant engaged for grant due next month  
No fund balance used due to lower than anticipated staff costs
- C. Culture goals to be discussed at next meeting  
Focus on PBIS
- D. Academic Goals- Academic goals to be discussed at June meeting  
Focus on the Science of Reading

V. CLOSING SECTION

- A. Next Meeting Date: 2021 May 11th 4:00 pm
- B. Adjourned at: 16:51

**The Academy of Arts & Knowledge**  
**General Fund 11**  
**Food Services Fund 21**

sFTE:

sFTE: 185

sFTE: 185

sFTE: 215

sFTE: 185

	Proposed Budget FY20-21	Revised Budget FY20-21	Supplemental Budget FY20-21	Proposed Budget FY 21-22	FY20-21 Actuals through March 2021
<b>Revenue</b>					
<b>Beginning Fund Balance</b>	\$ 611,142	\$ 723,050	\$ 723,050	\$ 743,465	
Total 1000 Revenue Local Sources	\$ 49,515	\$ 29,600	\$ 17,384	\$ 38,900	\$ 17,099
Total 3000 Revenue State Sources	\$ 149,933	\$ 145,651	\$ 171,321	\$ 177,175	\$ 132,440
Total 4000 Revenue Federal Sources	\$ 189,915	\$ 189,706	\$ 217,864	\$ 231,618	\$ 208,273
Total 5000 Revenue Other Sources	\$ 1,493,639	\$ 1,417,485	\$ 1,436,109	\$ 1,810,492	\$ 1,075,260
<b>Total Revenue</b>	<b>\$ 1,883,002</b>	<b>\$ 1,782,442</b>	<b>\$ 1,842,678</b>	<b>\$ 2,258,185</b>	<b>\$ 1,433,072</b>
<b>Expense</b>					
Total 0100 Salaries	\$ 891,341	\$ 941,966	\$ 884,999	\$ 991,702	\$ 731,974
Total 0200 Employee Benefits	\$ 160,806	\$ 157,924	\$ 171,026	\$ 216,695	\$ 122,752
Total 0300 Purchased Prof & Tech Services	\$ 274,864	\$ 238,811	\$ 286,776	\$ 278,865	\$ 210,797
Total 0400 Purchased Property Services	\$ 261,104	\$ 270,903	\$ 266,817	\$ 281,704	\$ 207,608
Total 0600 Supplies	\$ 121,671	\$ 68,381	\$ 79,446	\$ 113,000	\$ 65,582
Total 0700 Property	\$ -	\$ 5,000	\$ 22,853	\$ 45,000	\$ 22,384
Total 0800 Other Objects	\$ -	\$ 1,850	\$ 2,400	\$ 2,000	\$ 2,053
<b>Total Expenses</b>	<b>\$ 1,830,522</b>	<b>\$ 1,826,431</b>	<b>\$ 1,822,263</b>	<b>\$ 2,044,280</b>	<b>\$ 1,453,356</b>
<b>Net Operating Income</b>	<b>\$ 52,480</b>	<b>\$ (43,989)</b>	<b>\$ 20,415</b>	<b>\$ 213,905</b>	<b>\$ (20,284)</b>
<b>Ending Fund Balance</b>	<b>\$ 663,622</b>	<b>\$ 679,059</b>	<b>\$ 743,465</b>	<b>\$ 957,370</b>	
<b>1000 Revenue Local Sources</b>					
1510000 Interest on Investments	\$ 155	\$ 300	\$ 100	\$ 100	\$ 69
1740000 Technology Fees	\$ 16,590	\$ 9,000	\$ -	\$ 15,000	\$ -
1750000 Fundraising	\$ 16,000	\$ 10,000	\$ 15,042	\$ 15,000	\$ 15,042
1900004 Activity / Student fees	\$ -	\$ -	\$ 350		\$ 350
1910000 Facility Rental	\$ 4,000	\$ -	\$ -		\$ -

**The Academy of Arts & Knowledge**  
**General Fund 11**  
**Food Services Fund 21**

	sFTE:	sFTE: 185	sFTE: 185	sFTE: 215	sFTE: 185
	Proposed Budget FY20-21	Revised Budget FY20-21	Supplemental Budget FY20-21	Proposed Budget FY 21-22	FY20-21 Actuals through March 2021
<b>Revenue</b>					
1920001 Donations	\$ 2,670	\$ 1,000	\$ 50		\$ -
1956001 Food Sales, paid by parents	\$ 8,300	\$ 8,300	\$ 1,342	\$ 8,300	\$ 1,342
1990000 Miscellaneous	\$ 1,800	\$ 1,000	\$ 500	\$ 500	\$ 296
<b>Total 1000 Revenue Local Sources</b>	<b>\$ 49,515</b>	<b>\$ 29,600</b>	<b>\$ 17,384</b>	<b>\$ 38,900</b>	<b>\$ 17,099</b>
<b>3000 Revenue State Sources</b>					
3954001 ST Capital Construction 3113	\$ 53,301	\$ 50,505	\$ 64,865	\$ 64,500	\$ 40,278
3954002 ST Mill Levy Equalization 3951	\$ 58,182	\$ 56,181	\$ 54,721	\$ 79,395	\$ 42,183
3954003 ST READ Act 3206	\$ 13,754	\$ 13,754	\$ 13,448	\$ 13,459	\$ 13,448
3954004 ST ECEA SPED 3130	\$ 20,944	\$ 20,944	\$ 27,121	\$ 14,784	\$ 27,121
3954005 ST ELP 3140	\$ -	\$ -	\$ 1,568	\$ 1,637	\$ 1,568
3954006 ST ELPA 3139	\$ 1,415	\$ 1,415	\$ 1,756	\$ 1,834	\$ -
3954007 ST ECEA GT 3150	\$ 1,252	\$ 703	\$ 697	\$ 1,266	\$ 697
3954008 ST At Risk 3235	\$ -	\$ 1,100			\$ -
3954010 STATE GT Screening Grant 3228	\$ 385	\$ 349	\$ 305	\$ 300	\$ 305
3954011 GEER State #6425	\$ -	\$ -	\$ 6,835	\$ -	\$ 6,835
3956000 ST Lunch K-2 Reimb 3169	\$ 500	\$ 500	\$ 3	\$ -	\$ 3
3956001 STATE Start Smart Grant 3164	\$ 200	\$ 200	\$ 2	\$ -	\$ 2
<b>Total 3000 Revenue State Sources</b>	<b>\$ 149,933</b>	<b>\$ 145,651</b>	<b>\$ 171,321</b>	<b>\$ 177,175</b>	<b>\$ 132,440</b>
<b>4000 Revenue Federal Sources</b>					
4954000 FED Title I 4010	\$ 29,266	\$ 29,266	\$ 30,924	\$ 35,177	\$ 25,287
4954001 FED IDEA Part B 4027	\$ 26,652	\$ 26,652	\$ 28,933	\$ 18,813	\$ 28,933
4954002 FED Title III 4367	\$ 3,109	\$ 3,110	\$ 1,967	\$ 845	\$ 1,967
4954003 FED School Lunch Reimb 4555	\$ 20,500	\$ 20,500	\$ 28,000	\$ 20,500	\$ 26,802
4954004 FED Title III 4365	\$ 622	\$ 622	\$ 806	\$ 900	\$ 786
4954005 FED CARES 4012	\$ 100,140	\$ 99,130	\$ 92,295	\$ -	\$ 92,295
4954007 FED US Commodities Grant 4550	\$ 4,326	\$ 4,326	\$ 2,939	\$ 4,300	\$ 2,939

**The Academy of Arts & Knowledge**  
**General Fund 11**  
**Food Services Fund 21**

	sFTE:	sFTE: 185	sFTE: 185	sFTE: 215	sFTE: 185
	Proposed Budget FY20-21	Revised Budget FY20-21	Supplemental Budget FY20-21	Proposed Budget FY 21-22	FY20-21 Actuals through March 2021
<b>Revenue</b>					
4954008 FED Breakfast Reimb Grant 4553	\$ 5,300	\$ 5,300	\$ 14,000	\$ 8,000	\$ 11,264
4954010 FED Title IA Homeless 9202	\$ -	\$ 800	\$ -	\$ -	\$ -
ESSER I			\$ -	\$ 15,405	\$ -
ESSER II			\$ -	\$ 63,677	\$ -
ESSER III				\$ 64,000	\$ -
4954011 FED SSRG#6012	\$ -	\$ -	\$ 18,000	\$ -	\$ 18,000
<b>Total 4000 Revenue Federal Sources</b>	<b>\$ 189,915</b>	<b>\$ 189,706</b>	<b>\$ 217,864</b>	<b>\$ 231,618</b>	<b>\$ 208,273</b>
<b>5000 Revenue Other Sources</b>					
5710000 State Share Per Pupil Revenue	\$ 1,493,639	\$ 1,417,485	\$ 1,436,109	\$ 1,810,492	\$ 1,075,260
<b>Total 5000 Revenue Other Sources</b>	<b>\$ 1,493,639</b>	<b>\$ 1,417,485</b>	<b>\$ 1,436,109</b>	<b>\$ 1,810,492</b>	<b>\$ 1,075,260</b>
<b>Total Income</b>	<b>\$ 1,883,002</b>	<b>\$ 1,782,442</b>	<b>\$ 1,842,678</b>	<b>\$ 2,258,185</b>	<b>\$ 1,433,072</b>
<b>Gross Profit</b>	<b>\$ 1,883,002</b>	<b>\$ 1,782,442</b>	<b>\$ 1,842,678</b>	<b>\$ 2,258,185</b>	<b>\$ 1,433,072</b>
<b>Expenses</b>					
<b>0100 Salaries</b>					
0110103 Salaries BAA Extended Care	\$ 43,344	\$ 69,036	\$ -	\$ 105,428	\$ -
0110105 Salary Admin/Principal	\$ 85,000	\$ 85,000	\$ 85,000	\$ 88,825	\$ 69,463
0110106 Salary Admin VP	\$ 65,000	\$ 65,000	\$ 44,693	\$ -	\$ 30,761
0110201 Salary Teacher	\$ 461,686	\$ 489,430	\$ 500,000	\$ 511,215	\$ 441,131
0110202 Salary SPED 3130	\$ 42,217	\$ 68,449	\$ 30,588	\$ 37,500	\$ 21,504
0110233 Salary Nurse	\$ 7,713	\$ 6,641	\$ 2,963	\$ 8,287	\$ 2,074
0110234 Salary Occupational Therapist	\$ 24,434	\$ 7,344	\$ 17,641	\$ 19,728	\$ 12,349
0110236 Salary Psychologist	\$ 31,997	\$ 31,680	\$ 29,433	\$ 34,040	\$ 20,603
0110238 Salary SLP 3130	\$ 17,453	\$ 11,520	\$ 19,500	\$ 20,000	\$ 17,661
0110382 Salary IT Tech	\$ -	\$ -	\$ 3,172	\$ 3,187	\$ 2,471
0110409 Salary Health Aide	\$ 1,800	\$ 3,600	\$ 12,175	\$ -	\$ 12,175
0110415 Salary Paraprofessional	\$ 19,264	\$ 16,320	\$ 66,667	\$ 65,319	\$ 46,667

**The Academy of Arts & Knowledge**  
**General Fund 11**  
**Food Services Fund 21**

	sFTE:	sFTE: 185	sFTE: 185	sFTE: 215	sFTE: 185
	Proposed Budget FY20-21	Revised Budget FY20-21	Supplemental Budget FY20-21	Proposed Budget FY 21-22	FY20-21 Actuals through March 2021
<b>Revenue</b>					
0110500 Salary Admin Support	\$ 42,311	\$ 42,466	\$ 4,136	\$ -	\$ 2,895
0110506 Salary General Office	\$ 1,800	\$ -	\$ 16,403	\$ 41,600	\$ 15,842
0110607 Salary Food Services	\$ 6,287	\$ -	\$ 1,597		\$ -
0110608 Salary Custodian	\$ 31,435	\$ 35,880	\$ 35,880	\$ 54,572	\$ 25,392
0120207 Salary Substitutes	\$ 9,600	\$ 9,600	\$ 12,884	\$ 2,000	\$ 9,019
0150201 Stipends Teacher	\$ -	\$ -	\$ 2,267	\$ -	\$ 1,967
<b>Total 0100 Salaries</b>	<b>\$ 891,341</b>	<b>\$ 941,966</b>	<b>\$ 884,999</b>	<b>\$ 991,702</b>	<b>\$ 731,974</b>
<b>0200 Employee Benefits</b>					
<b>Life EAP ELPI</b>				\$ 4,929	
0211105 Life EAP ELPI Principal	\$ 54	\$ 57	\$ 110		\$ 79
0211106 Life EAP ELPI Admin Assist Principal	\$ -	\$ 57	\$ 90		\$ 59
0211103 Life EAP ELPIA BAA Extended Care	\$ -	\$ -	\$ -		\$ -
0211201 Life EAP ELPI Teacher	\$ 643	\$ 741	\$ 1,600		\$ 1,081
0211202 Life EAP ELPI SPED ECEA 3130	\$ 54	\$ 57	\$ 262		\$ 182
0211207 Life EAP ELPI Substitutes	\$ -	\$ -	\$ 80		\$ 66
0211233 Life EAP ELI Nurse	\$ -	\$ -	\$ 28		\$ 25
0211234 Life EAP ELI - OT/PT	\$ -	\$ 57	\$ 57		\$ 15
0211236 Life EAP ELPI Psychology	\$ -	\$ -	\$ 40		\$ 31
0211238 Life EAP ELI - SLP	\$ -	\$ 57	\$ 57		\$ 25
0211382 Life EAP ELPI I IT Tech	\$ -	\$ -	\$ 45		\$ 33
0211409 Life EAP ELPI Health Aide	\$ -	\$ -	\$ 40		\$ 34
0211415 Life EAP ELPI Paraprofessional	\$ -	\$ 57	\$ 80		\$ 62
0211500 Life EAP ELPI Business Support	\$ -	\$ -	\$ 70		\$ 45
0211506 Life EAP ELPI Business / General Office	\$ 54	\$ 285	\$ 285		\$ 39
0211608 Life EAP ELPI Custodial	\$ 108	\$ 114	\$ 114		\$ 65
<b>Med/FICA</b>				\$ 78,663	
0220105 Med/FICA Principal	\$ 6,503	\$ 6,503	\$ 7,000		\$ 5,349

**The Academy of Arts & Knowledge**  
**General Fund 11**  
**Food Services Fund 21**

	sFTE:		sFTE: 185		sFTE: 185		sFTE: 215		sFTE: 185	
	Proposed Budget FY20-21		Revised Budget FY20-21		Supplemental Budget FY20-21		Proposed Budget FY 21-22		FY20-21 Actuals through March 2021	
Revenue										
0220106 Med/FICA VP	\$	4,973	\$	4,973	\$	4,000			\$	2,304
0220201 Med/FICA Teacher	\$	33,535	\$	37,426	\$	40,000			\$	34,887
0220103 Med/FICA BAA Extended Care										
0220202 Med/FICA SPED ECEA 3130	\$	3,245	\$	3,213	\$	3,213			\$	1,633
0220207 Med/FICA Subs	\$	734	\$	734	\$	1,200			\$	731
0220233 Med/FICA Nurse	\$	590	\$	508	\$	200			\$	160
0220234 Med/FICA Occupational Therapist ECEA 3130	\$	1,869	\$	562	\$	1,258			\$	954
0220236 Med/FICA Psychologist ECEA 3130	\$	2,448	\$	2,424	\$	2,424			\$	1,583
0220238 Med/FICA SLP ECEA 3130	\$	1,335	\$	881	\$	1,686			\$	1,355
0220382 Med/FICA IT Tech	\$	-	\$	-	\$	310			\$	190
0220409 Med/FICA Health Aide	\$	138	\$	275	\$	1,258			\$	937
0220415 Med/FICA Paraprofessional	\$	1,474	\$	1,248	\$	6,258			\$	3,495
0220500 Med/FICA Admin Support	\$	2,691	\$	3,207	\$	300			\$	223
0220506 Med/FICA General Office	\$	138	\$	-	\$	1,400			\$	1,217
0220607 Med/FICA Food Services	\$	686.00	\$	-	\$	-			\$	-
0220608 Med/FICA Custodian	\$	2,405	\$	2,744	\$	2,744			\$	1,954
Health Dental Vision							\$	107,185		
0250105 Health Dental Vision Administration	\$	6,521	\$	6,521	\$	6,521			\$	5,049
0250106 Health Dental Vision Admin Asst Principal	\$	6,521	\$	5,627	\$	5,627			\$	3,278
0250201 Health Dental Vision Teachers	\$	54,926	\$	56,258	\$	76,294			\$	49,396
0250202 Health Dental Vision SPED	\$	5,505	\$	5,629	\$	5,675			\$	5,675
0250506 Health Dental Vision General Office	\$	5,287	\$	5,408	\$	-			\$	-
401k Match							\$	30,848		
0290105 401K Match Admin	\$	2,777	\$	2,775	\$	-			\$	-
0290201 401K Match Teachers	\$	11,714	\$	6,204	\$	700			\$	541
0290238 401K Match SLP	\$	2,800	\$	288	\$	-			\$	-

**The Academy of Arts & Knowledge**  
**General Fund 11**  
**Food Services Fund 21**

	sFTE:		sFTE: 185		sFTE: 185		sFTE: 215		sFTE: 185	
	Proposed Budget FY20-21		Revised Budget FY20-21		Supplemental Budget FY20-21		Proposed Budget FY 21-22		FY20-21 Actuals through March 2021	
Revenue										
0290500 401K Match Business Support	\$	923	\$	3,034	\$	-			\$	-
0290607 Food Services	\$	157	\$	-	\$	-			\$	-
<b>Total 0200 Employee Benefits</b>	<b>\$</b>	<b>160,806</b>	<b>\$</b>	<b>157,924</b>	<b>\$</b>	<b>171,026</b>	<b>\$</b>	<b>216,695</b>	<b>\$</b>	<b>122,752</b>
0300 Purchased Prof & Tech Services										
0313000 Bank Fees	\$	6,200	\$	5,616	\$	2,500	\$	2,500	\$	2,017
0320000 Professional Development	\$	6,750	\$	4,000	\$	431	\$	7,500	\$	431
0320001 Professional Development Admin	\$	-	\$	-	\$	775	\$	1,000	\$	775
0320002 Payroll Services PEO	\$	-	\$	-	\$	10,931	\$	-	\$	10,931
0320003 Consulted Education Services	\$	189,000	\$	189,000	\$	191,500	\$	172,000	\$	141,751
0328000 Assessments	\$	9,050	\$	7,459	\$	2,578	\$	8,000	\$	2,578
0330000 Accounting Services	\$	-	\$	-	\$	5,000	\$	-	\$	4,674
0331000 Legal Services	\$	6,000	\$	6,000	\$	10,000	\$	6,000	\$	431
0332000 Audit Services	\$	8,075	\$	8,075	\$	8,550	\$	8,550	\$	8,550
0339000 SPED Services ECEA 3130	\$	230	\$	2,008	\$	-	\$	-	\$	-
0339002 Background Checks	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	888
0340000 Marketing Services	\$	1,000	\$	2,000	\$	7,500	\$	10,000	\$	2,884
0350000 Employee Training and Development	\$	2,750	\$	6,566	\$	3,000	\$	8,000	\$	2,629
0399000 CDE PPR Admin Fee	\$	44,809	\$	7,087	\$	43,011	\$	54,315	\$	32,258
<b>Total 0300 Purchased Prof &amp; Tech Services</b>	<b>\$</b>	<b>274,864</b>	<b>\$</b>	<b>238,811</b>	<b>\$</b>	<b>286,776</b>	<b>\$</b>	<b>278,865</b>	<b>\$</b>	<b>210,797</b>
0400 Purchased Property Services										
0410000 Utilities	\$	-	\$	81,719	\$	-	\$	-	\$	47,778
0411000 Water & Sewer	\$	-	\$	-	\$	9,269	\$	12,000	\$	2,317
0421000 Disposal Services	\$	-	\$	-	\$	360	\$	360	\$	90
0423000 Custodial Services	\$	-	\$	-	\$	6,300	\$	7,000	\$	1,575
0424000 Landscaping	\$	-	\$	-	\$	5,146	\$	6,000	\$	1,287
0430000 Repair & Maintenance	\$	81,719	\$	3,800	\$	12,049	\$	20,000	\$	3,012



**The Academy of Arts & Knowledge**  
**General Fund 11**  
**Food Services Fund 21**

Food Services Fund 21		sFTE:		sFTE: 185		sFTE: 185		sFTE: 215		sFTE: 185	
		Proposed Budget FY20-21	Revised Budget FY20-21	Supplemental Budget FY20-21	Proposed Budget FY 21-22	FY20-21 Actuals through March 2021					
Revenue											
0441000	Rent or Lease of Buildings	\$	167,385	\$	167,384	\$	167,384	\$	168,344	\$	125,538
0441001	Rent Management Fees	\$	-	\$	-	\$	13,971	\$	14,000	\$	3,493
0442000	Equipment Rental	\$	12,000	\$	18,000	\$	14,000	\$	14,000	\$	12,934
0622000	Supplies Electricity	\$	-	\$	-	\$	38,339	\$	40,000	\$	9,585
Total 0400 Purchased Property Services		\$	261,104	\$	270,903	\$	266,817	\$	281,704	\$	207,608
0500 Other Purchased Services											
0522000	Property Insurance	\$	-	\$	-	\$	3,141	\$	4,000	\$	2,356
0525000	Unemployment Insurance	\$	24,000	\$	14,858	\$	24,645	\$	27,289	\$	18,484
0526000	Workers Compensation	\$	9,185	\$	9,000	\$	9,119	\$	8,035	\$	6,839
0527000	Multiple-Coverage Insurance	\$	21,000	\$	16,064	\$	16,064	\$	17,000	\$	14,771
0530000	Telephone	\$	7,700	\$	4,000	\$	3,413	\$	4,000	\$	2,560
0531000	Community Relations	\$	500	\$	-	\$	500	\$	2,000	\$	-
0533000	Postage	\$	700	\$	600	\$	100	\$	200	\$	33
0534000	Internet	\$	2,500	\$	3,048	\$	2,527	\$	2,400	\$	1,895
0540000	Advertising & Recruitment	\$	-	\$	-	\$	2,500	\$	2,000	\$	2,240
0572000	Food Manangement	\$	38,077	\$	45,675	\$	35,000	\$	35,000	\$	31,678
0580000	Travel Registration & Entrance	\$	3,031	\$	500	\$	-	\$	500	\$	-
0594001	Platte Valley Detention Center	\$	1,000	\$	1,000	\$	1,262	\$	1,000	\$	1,262
0595000	CDE 1% Overhead Fee	\$	7,468	\$	42,525	\$	4,986	\$	6,000	\$	3,740
0596000	Auth. Fee School Breakfast 4553	\$	150	\$	296	\$	500	\$	500	\$	381
0596001	Auth. Fee Lunch & Snack	\$	1,100	\$	1,089	\$	1,250	\$	1,090	\$	1,028
0633000	Commodities Expense 4550	\$	4,326	\$	2,941	\$	2,939	\$	4,300	\$	2,939
Total 0500 Other Purchased Services		\$	120,737	\$	141,596	\$	107,946	\$	115,314	\$	90,206
0600 Supplies											
0610000	Supplies Elementary	\$	17,000	\$	7,555	\$	14,873	\$	20,000	\$	10,411
0610001	Supplies Music	\$	500	\$	500	\$	750	\$	1,000	\$	560

**The Academy of Arts & Knowledge**  
**General Fund 11**  
**Food Services Fund 21**

Food Services Fund 21		sFTE:		sFTE: 185		sFTE: 185		sFTE: 215		sFTE: 185		
		Proposed Budget FY20-21		Revised Budget FY20-21		Supplemental Budget FY20-21		Proposed Budget FY 21-22		FY20-21 Actuals through March 2021		
Revenue												
0610002 Supplies Office		\$	15,500	\$	10,000	\$	4,000	\$	6,000	\$	2,443	
0610003 Supplies Custodial		\$	20,000	\$	14,000	\$	18,000	\$	20,000	\$	15,458	
0610004 Supplies SPED 3130		\$	4,000	\$	3,000	\$	400	\$	3,000	\$	216	
0610006 Supplies G&T 3150		\$	858	\$	849	\$	-	\$	1,000	\$	-	
0610007 Supplies Library		\$	300	\$	300	\$	300	\$	1,000	\$	299	
0610011 Supplies Health		\$	5,000	\$	10,000	\$	7,000	\$	10,000	\$	5,244	
0610012 Supplies Homeless		\$	800	\$	-	\$	99	\$	-	\$	99	
0614074 Supplies Fundraiser F74		\$	-	\$	-	\$	6,734	\$	7,000	\$	6,734	
0621000 Supplies Natural Gas		\$	-	\$	-	\$	2,736	\$	3,000	\$	684	
0630001 Miscellaneous		\$	4,463	\$	-	\$	100	\$	-	\$	99	
0630001 Supplies Food Services		\$	1,550	\$	342	\$	1,000	\$	1,000	\$	815	
0631000 Supplies Milk		\$	3,200	\$	3,199	\$	4,000	\$	4,000	\$	3,426	
0640000 Supplies Textbooks		\$	15,000	\$	7,011	\$	11,000	\$	20,000	\$	10,904	
0650000 Supplies Electronic Media Materials		\$	25,000	\$	5,744	\$	4,000	\$	8,000	\$	3,796	
0650001 Supplies Powerschool		\$	8,500	\$	5,881	3,954		\$	7,500	\$	3,954	
0691000 Supplies Security		\$	-	\$	-	500		\$	500	\$	440	
Total 0600 Supplies		\$	121,671	\$	68,381	79,446		\$	113,000	\$	65,582	
0700 Property												
0730000 Equipment over \$1,500		\$	-	\$	5,000	6,853		\$	15,000	\$	6,853	
0734000 Equipment Technology							\$	16,000	\$	30,000	\$	15,531
Total 0700 Property		\$	-	\$	5,000	22,853		\$	45,000	\$	22,384	
0800 Other Objects												
0810000 Dues & Fees		\$	-	\$	1,850	1,850		\$	2,000	\$	1,503	
0890000 Misc. Scholarship childcare		\$	-	\$	-	550		\$	-	\$	550	
Total 0800 Other Objects		\$	-	\$	1,850	2,400		\$	2,000	\$	2,053	
Total Expenses		\$	1,830,522	\$	1,826,431	1,822,263		\$	2,044,280	\$	1,453,356	

**The Academy of Arts & Knowledge**  
**General Fund 11**  
**Food Services Fund 21**

	sFTE:		sFTE: 185		sFTE: 185		sFTE: 215		sFTE: 185	
	Proposed Budget FY20-21		Revised Budget FY20-21		Supplemental Budget FY20-21		Proposed Budget FY 21-22		FY20-21 Actuals through March 2021	
Revenue										
Net Operating Income	\$	52,480	\$	(43,989)	\$	20,415	\$	213,905	\$	(20,284)
Net Income	\$	52,480	\$	(43,989)	\$	20,415	\$	213,905	\$	(20,284)
521000 Transfer from General Fund to FS	\$	(2,218)	\$	(2,218)	\$	-	\$	(4,790)	\$	2,084
5221000 Transfer to Food Services from GF	\$	2,218	\$	2,218	\$	-	\$	4,790	\$	(2,084)