Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

2023

and ending

JUN 30,

2024

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning

Go to www.irs.gov/Form990 for instructions and the latest information.

JUL

В	Check if applicabl	C Name of organization		D Employer identific	cation number				
	∵. —,Addre	Northern Colorado Academy of Arts							
F	chang Name	mb a handows of hotel and the	wleda	20-398150	5.4				
F	chang		Room/suite	E Telephone number					
F	return _Final _return	1800 Wheaton Drive	NOUII/Suite	970-226-2					
	termin ated			G Gross receipts \$ 2,933,057.					
Г	Amen			H(a) Is this a group return					
F	Applic			for subordinates					
_	pendir	same as C above		H(b) Are all subordinates in					
$\overline{\Gamma}$	Tax-ex	empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) (or 527	1	list. See instructions				
	Websi	7 7 .	01 021	H(c) Group exemption					
		organization: X Corporation Trust Association Other	I Year		1 State of legal domicile: CO				
	art I	Summary	L 1001	01101111ation; = 0 0 0 1	Potato or logal dominolo, CC				
	1	Briefly describe the organization's mission or most significant activities: See	Schedu	le O					
Governance		,							
rna	2	Check this box if the organization discontinued its operations or dispos	sed of more	than 25% of its net ass	ets.				
o ve	3	Number of voting members of the governing body (Part VI, line 1a)		3	5				
		Number of independent voting members of the governing body (Part VI, line 1b)			<u> </u>				
စ္	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)		5	0				
/itie	6	Total number of volunteers (estimate if necessary)			75				
Activities &	7 a	Total unrelated business revenue from Part VIII, column (C), line 12		7a	0.				
_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0.				
				Prior Year	Current Year				
d)	8	Contributions and grants (Part VIII, line 1h)		586,000.	992,403.				
ğ	9	Program service revenue (Part VIII, line 2g)		1,614,433.	1,929,521.				
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		41.	57.				
Œ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		9,314.	11,076.				
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,209,788.	2,933,057.				
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.				
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.				
ģ	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,255,457.	1,419,039.				
nse	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.				
Expenses	. b	Total fundraising expenses (Part IX, column (D), line 25)	0.						
Û	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		917,693.	1,151,949.				
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		2,173,150.	2,570,988.				
	19	Revenue less expenses. Subtract line 18 from line 12		36,638.	362,069.				
10 S	g		Ве	ginning of Current Year	End of Year				
Net Assets or	20	Total assets (Part X, line 16)		1,358,582.	1,542,435.				
t As	21	Total liabilities (Part X, line 26)		452,719.	274,503.				
	22	Net assets or fund balances. Subtract line 21 from line 20		905,863.	1,267,932.				
	art II	Signature Block							
		lties of perjury, I declare that I have examined this return, including accompanying schedules		-	knowledge and belief, it is				
true	, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of wh	iich preparer	has any knowledge.					
		Signature of officer		I Date					
Sig				Date					
Hei	re	Samuel Kornfeld, Board Chair Type or print name and title							
			Tr	Date Check	PTIN				
De!	d	Print/Type preparer's name Preparer's signature Thomas G. Sistare Thomas G. Sistare	l l	1/08/24 of self-employe					
Paid			. с µ		0-0514455				
	parer	Firm's name Hoelting & Company, Inc. Firm's address 31 East Platte Avenue, Suite 300		Firm's EIN 3	0-00T4400				
		Colorado Springs, CO 80903		[Phone no. (/ .					
Ma	y tne II	S discuss this return with the preparer shown above? See instructions			Yes X No				

Form	1 990 (2023) And Knowledge	20-3981564	Page 2
	rt III Statement of Program Service Accomplishments		r age –
	Check if Schedule O contains a response or note to any line in this Part III		
1	Briefly describe the organization's mission:		
•	Within a supportive school community, AAK offers	a robust arts program	m
	that complements core academics, fosters critical	thinking skills and	
	creates confident, creative individuals with the		<u> </u>
	their full potential.	Treedom to reach	
2	Did the organization undertake any significant program services during the year which were not lis	eted on the	
_			X No
	prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O.		110
3	Did the organization cease conducting, or make significant changes in how it conducts, any progr	ram services?	X No
3	If "Yes," describe these changes on Schedule O.	am services:	110
4	Describe the organization's program service accomplishments for each of its three largest program	m sorvices, as measured by expenses	
-	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and alloc		
	revenue, if any, for each program service reported.	ations to others, the total expenses, and	
4a	(Code:) (Expenses \$2,214,341. including grants of \$) (Revenue \$ 1,940,5	97. \
4 a	To engage learners in the love of literacy and a	wibrant foundation of	
	the arts, sciences and world cultures.	VIDIAILE IOUNGACION O	
	the ares, scrences and world curtures.		
41:) (-	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4d	Other program services (Describe on Schedule O.)		

including grants of \$ 2,214,341.

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? f "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			l
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			,,
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		37	
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?		37	
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Х	37
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			x
45	or more? If "Yes," complete Schedule F, Parts I and IV	14b		
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	4-		x
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	4.		x
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	47		X
10	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		_^
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40		y
40	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	4.		v
20-	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		
b od	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21	لييا	X

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			٠,,
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			X
07	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled	27		x
28	entity (including an employee thereof) or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i>	21		
20	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
а		28a		x
h	"Yes," complete Schedule L, Part IV A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	200		
Ū	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	1		
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			,,
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	l		
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		Х	
Par	Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance	38	Λ	
. ui	Check if Schedule O contains a response or note to any line in this Part V			
	Check it ochequie o contains a response of flote to any line in this part v		Yes	No
10	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		162	INO
b		-		
C	Elici di chambel chi china vi Za incidada chimic fa. Enteli ci in fict applicable			
J	(gambling) winnings to prize winners?	1c		

Form 990 (2023) Part V

					Yes	No			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,								
	filed for the calendar year ending with or within the year covered by this return	2a	(_					
	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?		2b		77			
				3a		X			
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b					
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a		•	_		₩.			
	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccoun	t)'?	4a		X			
D	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac								
5 0	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			E0.		Х			
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction at any time during the tax year?			5a 5b		X			
b c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c					
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			100					
ou	any contributions that were not tax deductible as charitable contributions?			6a		х			
b	If "Yes," did the organization include with every solicitation an express statement that such contribution			"					
	were not tax deductible?			6b					
7	Organizations that may receive deductible contributions under section 170(c).								
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices pr	ovided to the payor?	7a		Х			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b					
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as requ	ired						
	to file Form 8282?			7c		Х			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d							
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	ontract	?	7e					
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f					
g									
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?									
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	-							
^				8					
9	Sponsoring organizations maintaining donor advised funds. Did the sponsoring organization make any taxable distributions under section 4966?			9a					
a b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b					
10	Section 501(c)(7) organizations. Enter:			0.5					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b							
11	Section 501(c)(12) organizations. Enter:								
а	Gross income from members or shareholders	11a							
b	Gross income from other sources. (Do not net amounts due or paid to other sources against								
	amounts due or received from them.)	11b							
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1 1		12a					
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		-					
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			40					
а	Is the organization licensed to issue qualified health plans in more than one state?			13a					
b	Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the								
b	organization is licensed to issue qualified health plans	13b							
c	Enter the amount of reserves on hand	13c		-					
				14a		Х			
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b					
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner								
	excess parachute payment(s) during the year?			15		Х			
	If "Yes," see the instructions and file Form 4720, Schedule N.								
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	incom	ne?	16		Х			
	If "Yes," complete Form 4720, Schedule O.								
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any act								
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17					
	If "Yes," complete Form 6069.								

Form 990 (2023)

And Knowledge

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	5		
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b	5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a		х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
-	persons other than the governing body?	7b		х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	1.0		
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	0.5		
Ū	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
	(This Section B requests information about policies not required by the internal revenue code.)		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	100	X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	100		
-	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	110		
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe	120		
·	on Schedule O how this was done	12c	Х	
13		13	X	
14	Did the organization have a written whistleblower policy? Did the organization have a written document retention and destruction policy?	14		х
15	Did the process for determining compensation of the following persons include a review and approval by independent	17		
13	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
•	The organization's CEO, Executive Director, or top management official	150	х	
		15a 15b		Х
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	130		<u> </u>
160	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
IUa		160		х
h	taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	16a		25
D				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's	16h		
Sec	exempt status with respect to such arrangements? tion C. Disclosure	16b		
17		,_ L N	A. 10 11 11	L.I.
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)	s only)	avallal	nie
	for public inspection. Indicate how you made these available. Check all that apply.			
40	Own website Another's website X Upon request Other (explain on Schedule O)		-1-1	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, an	d tinan	cial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	The Organization - 970-226-2800 4800 Wheaton Drive, Fort Collins, CO 80525			
	TOUS MIGGIOIL DITAC' LOIP COTITIES' CO AAAA			

Northern Colorado Academy of Arts

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

X Check this box if neither the organization ne	or any related	orga	niza	tion	con	npen	sate	ed any current officer, d	rector, or trustee.			
(A)	(B)			_ (0	C)			(D)	(E)	(F)		
Name and title	Average	(do	not c	Pos heck	ition more	l than d	one	Reportable	Reportable	Estimated		
	hours per	box	, unle	ss per	rson i	s both	an an	compensation	compensation	amount of		
	week	_	T T			174140	,	from	from related	other		
	(list any hours for	lirect						the organization	organizations (W-2/1099-MISC/	compensation from the		
	related	e or (stee			satec		(W-2/1099-MISC/	1099-NEC)	organization		
	organizations	truste	al trus		yee	m per		1099-NEC)	1000 (420)	and related		
	below	Individual trustee or director	In stit utio nal tru stee	<u></u>	oldm	st co oyee	er	,		organizations		
	line)	Indiv	Instit	Officer	Key employee	Highest compensated employee	Former			_		
(1) Samuel Kornfeld	5.00											
Board Chair		Х		Х				0.	0.	0.		
(2) Dorothy Shapland	2.00											
Board Member		Х						0.	0.	0.		
(3) Scott Simmons	2.00											
Board Member		Х						0.	0.	0.		
(4) Merrily Bowers	2.00							_		_		
Board Member		Х						0.	0.	0.		
(5) Anthony Neal	2.00											
Board Member		Х						0.	0.	0.		
			_									
		-										
		•										
			\vdash									
		1										
		1										
-												
		1										

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(C)

Position

(D)

(B)

Average

(E)

(F)

	Name and title	Average hours per box, unless person is both an officer and a director/trustee)					than o	n an	Reportable compensation	Reportable compensation	Estimated amount of		
		week (list any hours for related organizations below line)	tee or director	Institutional trustee	Officer P	Key employee	Highest compensated employee		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	o á	from rganiz and re	sation the ation
											+		
	Subtotal								0.	0			0.
С	Total from continuation sheets to Part VI	I, Section A							0.	0			0.
_ <u>d</u> 2	Total (add lines 1b and 1c) Total number of individuals (including but n										•		0.
	compensation from the organization						,					1	0
3	Did the organization list any former officer,	director truste	oe k	ev e	mnl	ove	e or	hia	thest compensated emp	lovee on		Ye	s No
	line 1a? If "Yes," complete Schedule J for s										3		Х
4	For any individual listed on line 1a, is the su												x
5	and related organizations greater than \$150 Did any person listed on line 1a receive or a										4		<u>^</u>
_	rendered to the organization? If "Yes," com	· ·				-					5		Х
	tion B. Independent Contractors												
1	Complete this table for your five highest co the organization. Report compensation for	•	•							•	sation	from	
	(A)	iric calcridar ye	Jai C	ııuıı	ig w	IUI	J1 VVI		(B)	car.		(C)	
	Name and business	address	NC	NE	<u> </u>				Description of s	services	Comp	oensa	tion
	Total number of independent contractors (ii	ncluding but no	ot lin	nited	d to	thos	se lis	ted	above) who received m	ore than			
	\$100,000 of compensation from the organization	•				(_		· 			000	\
											Eor	~ <u>44</u> 1) (2023)

	Check if Schedule O contains a response or note to any line in this Part VIII												
						(A)	(B)	(C)	(D)				
						Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under				
							lunction revenue	business revenue	sections 512 - 514				
Siα	1 a	Federated campaigns		1a									
Contributions, Gifts, Grants and Other Similar Amounts	b			1b									
2 5		Fundraising events		1c									
Æ,		Related organizations		1d									
ية إق					977,306.								
Sir		Government grants (contri		ie	<i>511</i> ,500.								
utic er	ī	All other contributions, gifts,	-		15,097.								
章된		similar amounts not included		1f	13,037.								
on od	g		lines 1a-1f	1g \$		002 402							
O g	h	Total. Add lines 1a-1f				992,403.							
		n .11 e .11			Business Code	1 054 072	1 054 072						
Ce	2 a	Pupil funding			611110	1,854,073.	1,854,073.						
Program Service Revenue	b	Charges for S	ervice	es	611110	75,448.	75,448.						
Se	С												
an eve	d												
og B	е												
<u> </u>	f	All other program service	revenue										
	g	Total. Add lines 2a-2f				1,929,521.							
	3	Investment income (includ	ling divider	nds, intere	st, and								
					57.			57.					
	4	Income from investment of											
	5	Royalties		-									
		,	(i)	Real	(ii) Personal								
	6 a	Gross rents	6a										
	h	Less: rental expenses	6b										
	c	Rental income or (loss)	6c										
	4	Net rental income or (loss)											
		Gross amount from sales of		ecurities	(ii) Other								
	<i>i</i> a		"	Counties	(ii) Othioi								
		assets other than inventory	7a										
•	D	Less: cost or other basis											
Revenue		and sales expenses	7b 7c										
eve		Gain or (loss)											
Ř		Net gain or (loss)											
ther	8 a	Gross income from fundraisin	-	ot									
Ò		including \$		of									
		contributions reported on	,	I .									
		Part IV, line 18											
		Less: direct expenses											
		Net income or (loss) from	-										
	9 a	Gross income from gamin											
		Part IV, line 19											
	b	Less: direct expenses		9b									
	С	Net income or (loss) from	gaming act	tivities									
	10 a	Gross sales of inventory, I	ess returns	s									
		and allowances		10a									
	b	Less: cost of goods sold											
		Net income or (loss) from											
				_	Business Code								
Miscellaneous Revenue	11 a	Miscellaneous	Rever	nue	611110	11,076.	11,076.						
ne Due	b												
ella	c												
<u> </u>		All other revenue											
2		Total. Add lines 11a-11d				11,076.							
	12	Total revenue. See instruction				2,933,057.	1,940,597.	0.	57.				

Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

00011	on 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a respon:				
Do	not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C) Management and	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations		·		·
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees				
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,205,604.	1,024,763.	180,841.	
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	97,742.	83,081.	14,661.	
10	Payroll taxes	115,693.	98,339.	17,354.	
11	Fees for services (nonemployees):				
а	Management	4 055		4 055	
b	Legal	1,855.		1,855.	
С	Accounting	9,750.		9,750.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,	1 611		1 611	
	column (A), amount, list line 11g expenses on Sch O.)	1,644. 8,306.	7,060.	1,644. 1,246.	
12	Advertising and promotion	116.	7,000.	17.	
13	Office expenses	110.	99.	11.	
14	Information technology				
15	Royalties	137,920.	117,232.	20,688.	
16 17	Occupancy	2,497.	2,497.	20,000.	
18	Payments of travel or entertainment expenses	2,4574	2,457		
10	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	12,901.	10,966.	1,935.	
21	Payments to affiliates	,_,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	=,,,,,,	
22	Depreciation, depletion, and amortization	260,493.	221,419.	39,074.	
23	Insurance	31,498.	·	31,498.	
24	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)				
а	Educational Services	222,019.	222,019.		
b	Purchased Services	149,425.	127,011.	22,414.	
С	Food Service Expenses	105,573.	105,573.		
d	Instructional Supplies	89,847.	89,847.		
е	All other expenses	118,105.	104,435.	13,670.	
25	Total functional expenses. Add lines 1 through 24e	2,570,988.	2,214,341.	356,647.	0.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				E 000 (2022)

Form 990 (2023)
Part X Balance Sheet

Pai	rt X	Balance Sneet					
		Check if Schedule O contains a response or n	ote to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			829,158.	1	1,317,197.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		212,637.	4	147,491	
	5	Loans and other receivables from any current	officer, director,				
		trustee, key employee, creator or founder, sub					
		controlled entity or family member of any of th	ese perso	ons		5	
	6	Loans and other receivables from other disqua					
		under section 4958(f)(1)), and persons describ				6	
ţ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			44 505	8	6.045
⋖	9				11,585.	9	6,347
	10a	Land, buildings, and equipment: cost or other		740 077			
		basis. Complete Part VI of Schedule D		748,077. 676,677.	205 200		71 400
		Less: accumulated depreciation	305,202.	10c	71,400		
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line			12		
	13	Investments - program-related. See Part IV, lin		13			
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11			1,358,582.	15	1,542,435
	16 17	Total assets. Add lines 1 through 15 (must ec	194,697.	16 17	274,503		
	18	Accounts payable and accrued expenses Grants payable	134,037.	18	274,303		
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete		ı		21	
"	22	Loans and other payables to any current or for					
ţį		trustee, key employee, creator or founder, sub					
Liabilities		controlled entity or family member of any of th				22	
Ë	23	Secured mortgages and notes payable to unre			258,022.	23	0 .
	24	Unsecured notes and loans payable to unrelat				24	
	25	Other liabilities (including federal income tax, p					
		parties, and other liabilities not included on lin	es 17-24).	Complete Part X			
		of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			452,719.	26	274,503
		Organizations that follow FASB ASC 958, cl	neck here	e X			
ces		and complete lines 27, 28, 32, and 33.					
<u>la</u>	27				847,863.	27	1,189,932.
Ba	28	Net assets with donor restrictions		L	58,000.	28	78,000.
S E		Organizations that do not follow FASB ASC	958, che	ck here			
Ē		and complete lines 29 through 33.					
ţ	29	Capital stock or trust principal, or current fund				29	
sse	30	Paid-in or capital surplus, or land, building, or				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated			005 062	31	1 267 020
Š	32	Total net assets or fund balances			905,863.	32	1,267,932.
	33	Total liabilities and net assets/fund balances			1,358,582.	33	1,542,435.

Northern Colorado Academy of Arts And Knowledge

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Pa	rt XI │ Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,93	3,0	<u>57.</u>
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,57		
3	Revenue less expenses. Subtract line 2 from line 1	3	36	2,0	69.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	90.	5,8	63.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	1,26	7,9	32.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
	•			Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3h		

Form **990** (2023)

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Northern Colorado Academy of Arts

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number

			Knowledge						0-3981564
Pa	rt I	Reason for Public (Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructions		
The	organ	ization is not a private found							
1		A church, convention of ch	urches, or association	on of churches described	in sectio	n 170(b)(1)(A)(i).		
2	X	A school described in sect	ion 170(b)(1)(A)(ii). (Attach Schedule E (Form	າ 990).)				
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).							
4		A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name,							
		city, and state:							
5		An organization operated for	or the benefit of a co	llege or university owned	or operat	ed by a go	overnmental uni	t describe	ed in
		section 170(b)(1)(A)(iv). (C	Complete Part II.)						
6		A federal, state, or local gov		nental unit described in	section 17	70(b)(1)(A)	(v).		
7		An organization that norma	-					general i	oublic described in
		section 170(b)(1)(A)(vi). (C	•		ŭ				
8		A community trust describe		(1)(A)(vi). (Complete Part	t II.)				
9	一	An agricultural research org				ed in coniu	unction with a la	and-grant	college
_		or university or a non-land-g				-		-	-
		university:	y g g			··-··-, -·- ,	,		
10		An organization that norma	Illy receives (1) more	than 33 1/3% of its supp	ort from c	ontribution	ns. membership	fees, and	d aross receipts from
		activities related to its exem	•				•		*
		income and unrelated busin							
		See section 509(a)(2). (Con		(,,,					,
11		An organization organized a	•	ively to test for public sat	fetv. See	section 50	09(a)(4).		
12	一	An organization organized a	•	•	•			v out the	purposes of one or
		more publicly supported or	=		-			•	•
		lines 12a through 12d that							
а		Type I. A supporting orga	* *			-		-	aivina
		the supported organization	· · · · · · · · · · · · · · · · · · ·	·	•	-			
		organization. You must o			majority c	n the direc	otoro or tradicot	01 1110 01	аррогинд
b		Type II. A supporting org	-		ion with it	s sunnorte	ed organization	's) hy hav	vina
_		control or management o							
		organization(s). You mus			arric perso	ns that co	Titror or manage	the supp	Jorted
С		Type III functionally inte			in connect	tion with	and functionally	integrate	ad with
·		its supported organization						integrate	od with,
d		Type III non-functionally	• • • • • • • • • • • • • • • • • • • •	•	•	•	•	ad organi-	zation(s)
	L	that is not functionally int						-	
		requirement (see instructi	-		•		-	an allenin	7611655
_		7						Type III	
е		Check this box if the orga					Type I, Type II,	туре п	
	Ente	functionally integrated, or							
		er the number of supported o vide the following informatior	•	ad organization(s)					
9		i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	anization listed	(v) Amount of r	nonetary	(vi) Amount of other
	·	organization	.,	(described on lines 1-10	Yes	ng document?	support (see ins	-	support (see instructions)
				above (see instructions))	163	140			
Tota	al								
100	41						I .		ı

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						
	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities,	etc. (see instruction	ons)			12	
13	First 5 years. If the Form 990 is for th	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section 5	601(c)(3)	
	organization, check this box and stor	here					
Sec	tion C. Computation of Publi	c Support Per	centage				
14	Public support percentage for 2023 (I	ine 6, column (f), d	livided by line 11,	column (f))		14	%
15	Public support percentage from 2022	Schedule A, Part	II, line 14			15	%
16a	33 1/3% support test - 2023. If the o	organization did no	ot check the box o	n line 13, and line	14 is 33 1/3% or m	ore, check this bo	x and
	$\ensuremath{\mathbf{stop}}$ here. The organization qualifies		•				
b	33 1/3% support test - 2022. If the o						
	and stop here. The organization qual	ifies as a publicly s	supported organiza	ation			
17a	10% -facts-and-circumstances test	- 2023. If the org	anization did not o	check a box on line	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the fact	s-and-circumstanc	es test, check this	box and stop he	ere. Explain in Part	VI how the organiz	ation
	meets the facts-and-circumstances te	ū	•				
b	10% -facts-and-circumstances test	_					10% or
	more, and if the organization meets the	ne facts-and-circun	nstances test, che	ck this box and s	top here. Explain i	n Part VI how the	
	organization meets the facts-and-circu						
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 16b, 17a, or 17l	o, check this box a	nd see instructions	sL

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support				ı		
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6	, ,	` '	` '			,,
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b, whether or not the business is						
	regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is for the	ne organization's fir	rst, second, third,	fourth, or fifth tax	year as a section 5	01(c)(3) organizatio	on,
				•			
Se	ction C. Computation of Publi	c Support Per	centage				
	Public support percentage for 2023 (I			column (f))		15	%
	Public support percentage from 2022					16	%
Se	ction D. Computation of Inves	tment Income	Percentage				
17	Investment income percentage for 20)23 (line 10c, colur	nn (f), divided by li	ne 13, column (f))		17	%
	Investment income percentage from 2					18	%
	a 33 1/3% support tests - 2023. If the						
-	more than 33 1/3%, check this box ar						
ŀ	33 1/3% support tests - 2022. If the						nd
-	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization						

Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in Part VI.
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

		Yes	No
	1		
	2		
	За		
	3b		
	0-		
	3c		
	4a		
	4b		
	4c		
	40		
	5a		
	5b		
	5c		
	6		
	7		
	8		
	9a		
	Ωh		
	9b		
	9с		
	10a		
	40.		
luda	10b A (Forn	n 000)	2022
uie		ッツリ	ZUZJ

Par	rt IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
Sec	supervised, or controlled the supporting organization. tion C. Type II Supporting Organizations	2		—
000	tion 6. Type it oupporting organizations		V	NI-
4	Ware a majority of the erganization's directors or trustees during the tay year also a majority of the directors		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
800	supported organizations played in this regard. tion E. Type III Functionally Integrated Supporting Organizations	3		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction).	ıs).		
a	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below. The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see	inatu iatia m		
2	Activities Test. Answer lines 2a and 2b below.	rinstruction	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		100	110
_	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.	3b	i l	ı

Northern Colorado Academy of Arts

Schedule A (Form 990) 2023 And Knowledge 20-3981564 Page 6

Part V	Гуре III Non-Functionally Integrated 509(a)(3) Support	ing Organi	zations	
1 C	heck here if the organization satisfied the Integral Part Test as a qualify	ing trust on N	ov. 20, 1970 (<i>explain in</i>	Part VI). See instructions
	ll other Type III non-functionally integrated supporting organizations mu		·	
Section A - A	djusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net sho	rt-term capital gain	1		
2 Recover	ries of prior-year distributions	2		
3 Other gr	ross income (see instructions)	3		
4 Add line	es 1 through 3.	4		
5 Depreci	ation and depletion	5		
6 Portion	of operating expenses paid or incurred for production or			
collection	on of gross income or for management, conservation, or			
mainten	nance of property held for production of income (see instructions)	6		
7 Other ex	xpenses (see instructions)	7		
8 Adjuste	ed Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - M	linimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggrega	ate fair market value of all non-exempt-use assets (see			
instructi	ions for short tax year or assets held for part of year):			
a Average	e monthly value of securities	1a		
b Average	e monthly cash balances	1b		
c Fair mar	rket value of other non-exempt-use assets	1c		
d Total (a	dd lines 1a, 1b, and 1c)	1d		
e Discou	nt claimed for blockage or other factors			
(explain	in detail in Part VI):			
2 Acquisit	tion indebtedness applicable to non-exempt-use assets	2		
3 Subtrac	t line 2 from line 1d.	3		
4 Cash de	eemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
see inst	ructions).	4		
5 Net valu	ue of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply	line 5 by 0.035.	6		
7 Recover	ries of prior-year distributions	7		
8 Minimu	m Asset Amount (add line 7 to line 6)	8		
Section C - D	Distributable Amount			Current Year
1 Adjuste	d net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.	85 of line 1.	2		
3 Minimur	m asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter gr	reater of line 2 or line 3.	4		
5 Income	tax imposed in prior year	5		
6 Distribu	utable Amount. Subtract line 5 from line 4, unless subject to			
	ncy temporary reduction (see instructions).	6		
$\overline{}$	heck here if the current year is the organization's first as a non-function	nally integrated	d Type III supporting orga	anization (see

Schedule A (Form 990) 2023

instructions).

. u.	t v Type in Non Tanotionally integrated 600(allo, capporting crea	inzations (continu	uea)	
Secti	ion D - Distributions		·		Current Year
1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	s of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	e organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2023	ns	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
a	From 2018				
b	From 2019				
<u> </u>	From 2020				
<u>d</u>	From 2021				
<u>e</u>	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
<u>h</u>	Applied to 2023 distributable amount				
i_	Carryover from 2018 not applied (see instructions)				
<u>j</u> _	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c. Breakdown of line 7:				
<u>8</u>	Excess from 2019				
	Excess from 2020				
	Excess from 2021				
	Excess from 2022				
	Excess from 2023				

Schedule A (Form 990) 2023

Northern Colorado Academy of Arts And Knowledge

20-398<u>1564 Page 8</u> And Knowledge Schedule A (Form 990) 2023 Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. Part VI (See instructions.)

332028 12-21-23 Schedule A (Form 990) 2023

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Inspection

Name of the organization

Northern Colorado Academy of Arts And Knowledge

Employer identification number 20-3981564

Pa	organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		iiiiiai i uiius (or Accounts. Complete if the
		(a) Donor advise	d funds	(b) Funds and other accounts
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in v	writing that the assets he	d in donor advise	d funds
	are the organization's property, subject to the organization's	exclusive legal control?		Yes No
6	Did the organization inform all grantees, donors, and donor ad	dvisors in writing that gra	nt funds can be u	ised only
	for charitable purposes and not for the benefit of the donor or	r donor advisor, or for any	y other purpose c	onferring
	impermissible private benefit?			
Pa	rt II Conservation Easements. Complete if the org	ganization answered "Yes	" on Form 990, P	art IV, line 7.
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).	_	
	Preservation of land for public use (for example, recreat	tion or education)	Preservation of	a historically important land area
	Protection of natural habitat		Preservation of	a certified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualifi	ied conservation contribu	ition in the form o	f a conservation easement on the last
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation easements			2b
С	Number of conservation easements on a certified historic stru	ucture included on line 2a	ι	2c
d	Number of conservation easements included on line 2c acqui	ired after July 25, 2006, a	ind not	
	on a historic structure listed in the National Register			2d
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or to	erminated by the	organization during the tax
	year			
4	Number of states where property subject to conservation eas	sement is located		
5	Does the organization have a written policy regarding the peri	iodic monitoring, inspect	on, handling of	
	violations, and enforcement of the conservation easements it	holds?		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, I	handling of violations, an	d enforcing conse	ervation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and ent	orcing conservati	on easements during the year
8	Does each conservation easement reported on line 2d above			
	and section 170(h)(4)(B)(ii)?			
9	In Part XIII, describe how the organization reports conservation		•	
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's	financial stateme	nts that describes the
Da	organization's accounting for conservation easements.	Aut Historiaal Tree		an Cimilar Assats
Pa	rt III Organizations Maintaining Collections of Complete if the organization answered "Yes" on Form	-	asures, or Ou	ier Similar Assets.
			nua atatamant an	ad balance about works
ıa	If the organization elected, as permitted under FASB ASC 958			
	of art, historical treasures, or other similar assets held for pub			•
L	service, provide in Part XIII the text of the footnote to its finan			
b	If the organization elected, as permitted under FASB ASC 958	•		
	art, historical treasures, or other similar assets held for public	exhibition, education, or	research in furthe	erance or public service,
	provide the following amounts relating to these items.			Ф
	(i) Revenue included on Form 990, Part VIII, line 1			
_	(ii) Assets included in Form 990, Part X			
2	If the organization received or held works of art, historical trea			gain, provide
	the following amounts required to be reported under FASB AS			Φ.
	Revenue included on Form 990, Part VIII, line 1			\$
h	Assets included in Form 000 Part V			u·

Par	t III Organizations Maintaining Co	llections of Ar	t, Histo	orical Tre	asures, o	r Other:	Similar A	ssets	(contir	nued)	
3	Using the organization's acquisition, accession	n, and other record	s, check	any of the	following that	make sigi	nificant use	of its	•	,	
	collection items (check all that apply).			•	· ·						
а	Public exhibition	c		Loan or exc	hange progra	am					
b	Scholarly research	e									
С	Preservation for future generations										
4	Provide a description of the organization's col	lections and explain	n how th	ey further th	ne organizatio	n's exemp	ot purpose	in Part	XIII.		
5	During the year, did the organization solicit or	=		-	-	-					
	to be sold to raise funds rather than to be main	ntained as part of t	he organ	ization's co	llection?			\square	Yes		No
Par	t IV Escrow and Custodial Arrang	ements Comple	te if the	organizatior	n answered "	Yes" on Fo	orm 990, Pa	art IV, li	ne 9, or		
	reported an amount on Form 990, Part										
1a	Is the organization an agent, trustee, custodia	n, or other intermed	diary for	contributior	ns or other as	sets not ir	cluded				
	on Form 990, Part X?							\square	Yes		No
b	If "Yes," explain the arrangement in Part XIII a										
									Amoun	t	
С	Beginning balance						1c				
	Additions during the year						1d				
е	Distributions during the year						1e				
f	Ending balance						1f				
2a	Did the organization include an amount on For						<i>ι</i> ?	C	Yes		No
b	If "Yes," explain the arrangement in Part XIII. O										
Par	t V Endowment Funds Complete if t	he organization ans	swered "	Yes" on Fo	m 990, Part	IV, line 10.					
		(a) Current year	(b) P	rior year	(c) Two yea	rs back (d	d) Three year	rs back	(e) Four	years	back
1a	Beginning of year balance										
b	Contributions										
С	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curre	nt year end balanc	e (line 1g	ı, column (a)) held as:						
а	Board designated or quasi-endowment		%								
b	Permanent endowment	%	_								
С	Term endowment9/	<u> </u>									
	The percentages on lines 2a, 2b, and 2c should	ld equal 100%.									
За	Are there endowment funds not in the possess	sion of the organiza	ation that	t are held ar	nd administer	ed for the					
	organization by:									Yes	No
	(i) Unrelated organizations?								3a(i)		
	(m) D								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organizati	ons listed as requir	red on So	chedule R?					3b		
4	Describe in Part XIII the intended uses of the o		wment f	unds.							
Par	t VI Land, Buildings, and Equipme										
	Complete if the organization answered	"Yes" on Form 990), Part IV	, line 11a. S	See Form 990	, Part X, lir	ne 10.				
	Description of property	(a) Cost or o		` '	or other (other)		cumulated eciation		(d) Boo	k value	•
1a	Land										
b	Buildings										
С	Leasehold improvements			50	7,602.	5	00,028	3.		7,5	74.
d	Equipment				0,475.		76,649			3,82	
	Other										
	. Add lines 1a through 1e. <i>(Column (d) must e</i> g		X. line 10	Oc. column	(B))				7:	1,40	00.

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 And Knowledge	je	20	-3981364 Page 3
Part VII Investments - Other Securities Complete if the organization answered "Yes" of the organization and the organization answered "Yes" of the organization and the organiza	on Form 000 Part IV line	11h Soo Form 000 Part V line 12	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	t-of-vear market value
(0) = 1 1 1 1 1 1	(b) Book value	(c) Notified of Valuation. Cost of circ	or year market value
(1) Financial derivatives (2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	d-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets			
Complete if the organization answered "Yes" of	on Form 990. Part IV. line	11d. See Form 990. Part X. line 15.	
	Description	,	(b) Book value
(1)	·		, ,
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, col.	. (B))		
Part X Other Liabilities			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 25.	
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2)			
(3)			
<u>(4)</u>			
<u>(5)</u> (6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990. Part X, line 25. col.	(B))		
 Liability for uncertain tax positions. In Part XIII, provide 			nat reports the

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2023

Par	t XI Reconciliation of Revenue per Audited Financial	Statements With Revenue	per Return	
	Complete if the organization answered "Yes" on Form 990, Part	IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	s	1	2,933,057.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
С	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	2,933,057.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		_
С	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line	e 12.)	5	2,933,057.
Par	T XII Reconciliation of Expenses per Audited Financia	•	es per Return	
	Complete if the organization answered "Yes" on Form 990, Part			
1	Total expenses and losses per audited financial statements		1	2,570,988.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1		
а	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
С	Other losses	2c		
d	Other (Describe in Part XIII.)	· · · · · · · · · · · · · · · · · · ·		_
е	Add lines 2a through 2d			0.
3	Subtract line 2e from line 1		3	2,570,988.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b			
b	Other (Describe in Part XIII.)	4b		•
С	Add lines 4a and 4b			0.
5 Dar	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, II T XIII Supplemental Information	ine 18.)	5	2,570,988.
		14 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a		τ v, line 4; Part X	, line 2; Part XI,
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provi	de any additional information.		

SCHEDULE E (Form 990)

Department of the Treasury

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service

Name of the organization

Northern Colorado Academy of Arts And Knowledge $Employer\ identification\ number \\ 20-3981564$

Part			304	
			T	Τ.
			YES	<u> </u>
	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter,			
	bylaws, other governing instrument, or in a resolution of its governing body?	1	X	H
	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,		37	Н
	catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	H
	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet			
	homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the			
	homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the			
	registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	х	Г
	These policies are available upon request.	3	122	t
-				
-				
	Does the organization maintain the following?			
	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	+
	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? Copies of all catalogues, brochures, announcements, and other written communications to the public dealing	4b	Х	
٧	with student admissions, programs, and scholarships?	4c	X	L
d (Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	L
-				
	Does the organization discriminate by race in any way with respect to:			
	Students' rights or privileges?	5a		
o /	Admissions policies?	5b		I
o /	Admissions policies? Employment of faculty or administrative staff?	5b 5c		
b A c E d S	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance?	5b 5c 5d		
b A c E d S e E	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies?	5b 5c 5d 5e		
b A c E d S e E f U	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities?	5b 5c 5d 5e 5f		
o A dis e E f U	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs?	5b 5c 5d 5e 5f 5g		
b A c E d S e E f U	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs? Other extracurricular activities?	5b 5c 5d 5e 5f		
	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs?	5b 5c 5d 5e 5f 5g		
b A c E d S e E f U	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs? Other extracurricular activities?	5b 5c 5d 5e 5f 5g		
b A c E d S e E f U h C	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs? Other extracurricular activities?	5b 5c 5d 5e 5f 5g	X	
b Accept	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs? Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.	5b 5c 5d 5e 5f 5g 5h	X	
b A C E E E E E E E E E E E E E E E E E E	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs? Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.	5b 5c 5d 5e 5f 5g 5h	X	
bo A cc E dd S ee E f U h cc f c	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs? Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. Does the organization receive any financial aid or assistance from a governmental agency? Has the organization's right to such aid ever been revoked or suspended?	5b 5c 5d 5e 5f 5g 5h	X	
b / C E E E E E E E E E E E E E E E E E E	Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs? Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. Does the organization receive any financial aid or assistance from a governmental agency? Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" on either line 6a or line 6b, explain on Part II.	5b 5c 5d 5e 5f 5g 5h	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2023

Northern Colorado Academy of Arts And Knowledge

Schedule E (Form 9	90) 2023 A 1	nd Knowl	edge				<u> 20-3981564</u>	Page 2
Part II Supp	olemental Informat	tion. Provide t	he explanations	required by Part I, li	nes 3, 4d, 5h, 6l	o, and 7, as		
applica	able. Also provide any o	other additional i	nformation. See	instructions.				
Line 6 - E	xplanation o	of Govern	nment Fir	nancial Aid	i :			
The School	receives pe	er pupil	funding	and grant	funding	from t	the Colora	ıdo
Department	of Education	on.						

332062 10-25-23 Schedule E (Form 990) 2023

SCHEDULE O (Form 990)

Department of the Treasury

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

2023
Open to Public Inspection

OMB No. 1545-0047

Internal Revenue Service

Name of the organization

Northern Colorado Academy of Arts And Knowledge Employer identification number 20-3981564

Form 990, Item C, Doing Business As:
The Academy of Arts and Knowledge
Form 990, Part I, Line1:
Within a supportive school community, AAK offers a robust arts program
that complements core academics, fosters critical thinking skills, and
creates confident, creative individuals with the freedom to reach their
full potential.
Form 990, Part VI, Section B, line 11b:
Copies of the Form 990 are provided to a representative of the board for
approval before filing.
Form 990, Part VI, Section B, Line 12c:
Board members, officers and key employees are required to disclose any
conflicts on an annual basis.
Form 990, Part VI, Section B, Line 15a:
The executive director's performance and compensation is reviewed annually
by the personnel committee.
Form 990, Part VI, Section C, Line 19:
Documents are available upon request.
Form 990, Part XII, Line 2c:

The board of directors oversees audit services and selection of