

**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 Wednesday,  
November 30, 2022 at 6:30pm

[Zoom Link](#)

Passcode: AAK

I. OPENING SECTION

A. Call to Order

B. Board Members in attendance:

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

C. Approval of Agenda

Motion by:

Seconded by:

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

II. REPORTS

A. Secretary Report

-Approval of minutes for Oct Board minutes

Motion by:

Seconded by:

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

B. Executive Summary

C. Treasurer Report

-October Financials

-Approval of FY23 Revised Budget

Motion by:

Seconded by:

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

III. BUSINESS

A. PTO

-Approval of Creation of Parent Teacher Organization Sub Committee

Motion by:

Seconded by:

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

-Approval of PTO Bylaws

Motion by:

Seconded by:

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

B. FY24 Calendar Review

C. Facility Discussion

IV. CLOSING SECTION

- A. Next Meeting Date: 2022 Dec \_\_\_\_\_ at \_\_\_\_pm
- B. Adjourned at

## **11.30.22 Executive Summary**

Reporting:

- Amanda Woods, Registrar - AAK
- Hazel Velez, Site Coordinator, Community Learning Center - AAK
- Shannon Gossard, Director of Business & Operations - MEG

## **ACADEMIC**

### **Accountability**

- Staff Accountability: 2 formal observations-post observations have been completed.
- Interventions formally started on 11.28.22
- Mid Year Assessments will begin in January.

### **Curriculum/Arts-Integration**

- Showcase on November 16th was a huge success.
- Boomers came and had instruments available for students to try.
- CLC will have music and drama performances in lieu of WinterFest.

## **CULTURE**

### **PTO**

- Getting donations for staff gifts for the holidays.
- Organizing a lunch for staff on December 14th.
- Will be donating beverages to our staff holiday party (December 3rd)
- An existing bank account that has not been utilized for transactions has been allocated for PTO use (still under AAK control and direction).
- Initial fundraising equals \$556 for November

### **Community Engagement**

- Recently AAK was highlighted in the Timnath community magazine and the Fossil Ridge Neighbors magazine.

## **COMMUNITY LEARNING CENTER (CLC)**

- Fall Break : 80 students signed up and about 35 students showed up a day

- Moving forward, CLC would like to change the day before Thanksgiving into a half day since their were 20 students this day.
- Upcoming Event:
  - 21st CLC has been offering Peer-to-peer session and I have set up an appointment with someone from 21st Grant on Friday to touch base and see how they run things
  - December 7th Table Top has an event for Christmas that is Free that I hope to attend.
  - Next week I will be meeting with someone who is interested in coming in and teaching Financial Literacy
  - Winter Showcase will take place Monday December 12th and Thursday December 15th
  - We were approved for a Professional Development Grant and a Supporting staff member and I will be going to Orlando during February!

## STAFFING

- New custodian: Lee Martinez

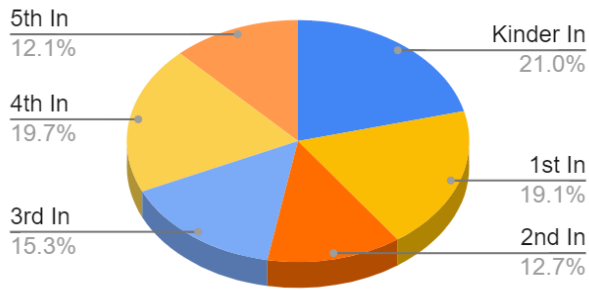
## ENROLLMENT

We are getting a few calls a week asking about 23/24 enrollment. Nichole has given several tours for those families.

	Eligible Students	Re-Enrolled	Not Re-Enrolling	UNSURE	New Applicants	Completed Apps	Declined Enrollment	Potential Final Enrollment	Actual Final Enrollment	21-22 Actual	Max Per Grade	Potential Openings Remaining	Actual Openings Remaining	
<b>1/2 K</b>								0	1	0	0	0	0	<b>1/2 K</b>
<b>Full K</b>					54	34	10	44	30	32	50	6	17	<b>Full K</b>
<b>1st</b>	35	26	8	0	19	4	5	41	31	28	50	9	20	<b>1st</b>
<b>2nd</b>	31	31	2	0	15	7	3	41	36	21	50	9	12	<b>2nd</b>
<b>3rd</b>	21	15	5	0	12	5	1	27	17	22	25	-2	5	<b>3rd</b>







## FINANCE/OPERATIONS

Reviewing bids for additional after hours custodial support by third party. Decision to be made by December 2. Shared custodial contract through CEC has been terminated. This amount is not in the the revised budget.

### Open Enrollment Changes

Benefit	2022	2023
Health	\$516	\$544
Dental	\$12.76	\$12.75
Vision	\$5.17	\$5.17
Life	\$4.76	\$4.76
EAP	\$1.68	\$1.19
EPL	\$2.70	\$2.70
FAMLI	0%	0.45%

# Management Report

Academy of Arts & Knowledge

For the period ended October 31, 2022



Prepared by

**JP Consulting, LLC.**

Prepared on

**November 11, 2022**



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# Executive Summary

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## Academy of Arts & Knowledge (AAK) Monthly Financials as of October 31, 2022

### Balance Sheet

Total Assets are \$997,943 with outstanding accounts receivable of \$109,230, which relates to reimbursable grant funds AAK has been awarded, including food service reimbursements.

Total Liabilities are \$157,250. Accrued contracts payable for utilities has been recorded for the first four months of the fiscal year and accrued salary and benefits are for the 2<sup>nd</sup> payroll of the month.

Total Fund Balance is \$840,692. Fund balance is made up of TABOR reserves of \$48,500 and Unassigned/Unrestricted amounts of \$792,192 and an estimated net income of \$40,988 for the current fiscal year

### Profit & Loss - Proposed Budget vs Actuals

#### **Revenues**

For the period ending October 31, 2022, the AAK actual revenues total \$745,131 or 31.00% of the Proposed budget amount of \$2,413,663. AAK is 33.34% through the fiscal year.

Per Pupil funding is currently \$9,043.64 for 200 sFTE (student full time equivalent); October count for the year is estimated at 174sFTE. An adjustment has been made for the amount received to show more accuracy for the reduction in sFTE (reclassified to unearned revenue on the balance sheet).

#### **Expenditures**

For the period ending October 31, 2022, total expenditure are \$704,143 or 25.00% of the Proposed budget amount of \$2,248,976. Salary and Benefits account for \$346,005 or 49.14% of total actual expenditures

AR Aging Detail – this report shows amounts due to AAK as of October 31, 2022

AP Aging Detail – this report shows the payable amounts to vendors as of October 31, 2022; all invoices have either been paid or are in the process of being paid as of the reporting date

FY22 Profit & Loss to date with prior year comparison – Year to Date comparative data with prior year

FY22 Profit and Loss by Fund/Grant - Profit & Loss showing by the funding sources used by AAK over the fiscal year and what expenditures relate to those revenues

### Instructional vs Support Services vs Food Service

Instructional expenditures for the period ending October 31, 2022, totaled \$255,784 or 36.32% of total actual expenditures

Support services (excluding food services) totaled \$428,524 or 60.86% of total actual expenditures

Food service expenditures total \$19,836 and is 2.82% of actual expenditures

# FY23 Balance Sheet

As of October 31, 2022

	As of Oct 31, 2022	As of Oct 31, 2021 (PY)	Total % Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
8101000 US Bank Operating 4045	511,040	558,933	-9.00 %
8101001 US Bank Reserve 4011	350,210	350,193	0.00 %
8101003 PayPal Bank	14,354	5,359	168.00 %
8101074 US Bank PTO	6,333	6,333	0.00 %
8103000 Debit Card	4,204	4,652	-10.00 %
8109074 US Bank Gift Card Funds 2094	2,572	2,545	1.00 %
<b>Total Bank Accounts</b>	<b>888,713</b>	<b>928,014</b>	<b>-4.00 %</b>
<b>Accounts Receivable</b>			
8153000 Accounts Receivable (A/R)	0	0	
8131001 Default QBO AR	38,825	63,518	-39.00 %
8142000 Grant Accounts Receivable (A/R)	70,405	0	
<b>Total 8153000 Accounts Receivable (A/R)</b>	<b>109,230</b>	<b>63,518</b>	<b>72.00 %</b>
<b>Total Accounts Receivable</b>	<b>109,230</b>	<b>63,518</b>	<b>72.00 %</b>
<b>Total Current Assets</b>	<b>997,943</b>	<b>991,531</b>	<b>1.00 %</b>
<b>TOTAL ASSETS</b>	<b>\$997,943</b>	<b>\$991,531</b>	<b>1.00 %</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
7421000 Accounts Payable (A/P)	3,648	6,404	-43.00 %
<b>Total Accounts Payable</b>	<b>3,648</b>	<b>6,404</b>	<b>-43.00 %</b>
<b>Credit Cards</b>			
7421001 American Express	2,669	2,658	0.00 %
<b>Total Credit Cards</b>	<b>2,669</b>	<b>2,658</b>	<b>0.00 %</b>
<b>Other Current Liabilities</b>			
7431000 Contracts Payable	33,132	40,946	-19.00 %
7461000 Accrued Salary & Benefit	49,930	50,879	-2.00 %
7482000 Deferred Revenue	66,323	0	
7482002 Deferred Revenue ELPA	0	1,829	-100.00 %
7482004 Deferred Revenue ELPA PD 3140	1,549	0	
<b>Total Other Current Liabilities</b>	<b>150,934</b>	<b>93,654</b>	<b>61.00 %</b>
<b>Total Current Liabilities</b>	<b>157,250</b>	<b>102,717</b>	<b>53.00 %</b>
<b>Total Liabilities</b>	<b>157,250</b>	<b>102,717</b>	<b>53.00 %</b>
<b>Equity</b>			
6721000 Fund Balance TABOR	48,500	48,500	0.00 %
6770000 Fund Balance Unassigned	674,715	729,615	-8.00 %
6770074 Fund Balance Unassigned F74	5,751	5,751	0.00 %

	<b>Total</b>		
	<b>As of Oct 31, 2022</b>	<b>As of Oct 31, 2021 (PY)</b>	<b>% Change</b>
6790000 Unrestricted Net Assets	70,738	70,738	0.00 %
Net Revenue	40,988	34,210	20.00 %
<b>Total Equity</b>	<b>840,692</b>	<b>888,815</b>	<b>-5.00 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$997,943</b>	<b>\$991,531</b>	<b>1.00 %</b>

# FY23 Actuals vs Proposed Budget

July - October, 2022

	Actual	Budget	Total % of Budget
<b>REVENUE</b>			
1000 Revenue Local Sources			
1510000 Interest on Investments	13	17	78.00 %
1740000 Technology Fees		2,189	
1740074 Field Trips	5,909		
1750000 Fundraising	9,914	2,018	491.00 %
1900004 Activity / Student fees	8,364		
1910000 Facility Rental Income	38		
1920001 Donations	55	1,328	4.00 %
1956001 Food Sales, paid by parents	4,181		
1990000 Miscellaneous		83	
<b>Total 1000 Revenue Local Sources</b>	<b>28,472</b>	<b>5,635</b>	<b>505.00 %</b>
3000 Revenue State Sources			
3954001 ST Capital Construction 3113	18,325	9,733	188.00 %
3954002 ST Mill Levy Equalization 3251	54,278	27,630	196.00 %
3954003 ST READ Act 3259		3,562	
3954004 ST ECEA SPED 3130	25,531	4,334	589.00 %
3954005 ST ELP 3140	0	314	0.00 %
3954007 ST ECEA GT 3150		177	
3954010 ST GT Screening Grant 3228	449	58	769.00 %
3954017 ST High Impact Tutoring Grant 3276	9,439	3,750	252.00 %
3956000 ST Lunch K-2 Reimb 3169	111		
3956001 ST Start Smart Grant 3164	8		
<b>Total 3000 Revenue State Sources</b>	<b>108,140</b>	<b>49,559</b>	<b>218.00 %</b>
4000 Revenue Federal Sources			
4010001 FED US Commodities Grant 4555	1,371	570	241.00 %
4954000 FED Title I 4010		5,835	
4954001 FED IDEA Part B 4027	13,231	4,111	322.00 %
4954002 FED Title III 4367		285	
4954004 FED Title III 4365		120	
4954010 FED Title IA Homeless 9202		250	
4954012 FED Title IA Parent 9211		68	
4954014 FED ESSER III 4414	-0		
4954016 FED FS Lunch 5555		4,698	
4954018 FED CLLC 4413	47,286	24,292	195.00 %
4956001 FED FS School Lunch Reimb 4555	8,056	966	834.00 %
4956002 FED FS Breakfast Reimb Grant 4553	1,988		
4956015 FED FS Breakfast 5553		4,438	
<b>Total 4000 Revenue Federal Sources</b>	<b>71,932</b>	<b>45,633</b>	<b>158.00 %</b>
5000 Revenue Other Sources			
5710000 State Share Per Pupil Revenue	536,586	301,451	178.00 %

			Total
	Actual	Budget	% of Budget
<b>Total 5000 Revenue Other Sources</b>	<b>536,586</b>	<b>301,451</b>	<b>178.00 %</b>
<b>Total Revenue</b>	<b>745,131</b>	<b>402,277</b>	<b>185.00 %</b>
<b>GROSS PROFIT</b>	<b>745,131</b>	<b>402,277</b>	<b>185.00 %</b>
<b>EXPENDITURES</b>			
0100 Salaries			
0110103 Salaries BAA Extended Care	13,333		
0110105 Salary Admin/Principal	27,883	14,708	190.00 %
0110201 Salary Teacher	129,368	87,870	147.00 %
0110202 Salary Teacher SPED	10,496	7,496	140.00 %
0110233 Salary Nurse	2,069	425	487.00 %
0110234 Salary OT	8,836	4,623	191.00 %
0110236 Salary Psychologist	5,661	3,701	153.00 %
0110238 Salary SLP	9,416	3,753	251.00 %
0110382 Salary IT Tech	2,380	1,046	228.00 %
0110409 Salary Health Aide	2,272		
0110415 Salary Paraprofessional	39,585	31,835	124.00 %
0110500 Salary Admin/Business Support	13,507	13,500	100.00 %
0110506 Salary General Office	8,357		
0110607 Salary Food Services	1,262		
0110608 Salary Custodian	15,232	9,043	168.00 %
0120207 Salary Substitutes	812	2,667	30.00 %
0150105 Stipends Admin	2,000		
0150415 Stipends Paraprofessional	1,772		
<b>Total 0100 Salaries</b>	<b>294,241</b>	<b>180,667</b>	<b>163.00 %</b>
0200 Employee Benefits			
0210 Life, ELI, ELPI			
0211103 Life EAP ELPI BAA Extend Care	14		
0211105 Life EAP ELPI Admin	49	18	270.00 %
0211201 Life EAP ELPI Teacher	295	219	134.00 %
0211202 Life EAP ELPI Teacher SPED	23	18	123.00 %
0211207 Life EAP ELPI Substitutes	40	34	116.00 %
0211233 Life EAP ELI Nurse	18	18	96.00 %
0211234 Life EAP ELI OT/PT	9	18	52.00 %
0211236 Life EAP ELPI Psychology	19	18	103.00 %
0211238 Life EAP ELI SLP	12	18	66.00 %
0211382 Life EAP ELPI I IT Tech	18	18	96.00 %
0211415 Life EAP ELPI Paraprofessional	81	110	74.00 %
0211500 Life EAP ELPI Admin/Business Support	52	37	141.00 %
0211608 Life EAP ELPI Custodial	28	36	78.00 %
<b>Total 0210 Life, ELI, ELPI</b>	<b>657</b>	<b>565</b>	<b>116.00 %</b>
0221 Medicare			
0220103 Med/FICA BAA Extended Care	1,020		
0220105 Med/FICA Admin	2,403	1,125	214.00 %

			<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>% of Budget</b>
0220201 Med/FICA Teacher	10,494	6,722	156.00 %
0220202 Med/FICA SPED	981	574	171.00 %
0220207 Med/FICA Subs	62	191	32.00 %
0220233 Med/FICA Nurse	158	33	487.00 %
0220234 Med/FICA Occupational Therapist	564	354	159.00 %
0220236 Med/FICA Psychologist	347	283	122.00 %
0220238 Med/FICA SLP	720	287	251.00 %
0220382 Med/FICA IT Tech	182	80	228.00 %
0220415 Med/FICA Paraprofessional	2,851	2,435	117.00 %
0220500 Med/FICA Admin Support	1,291	1,033	125.00 %
0220506 Med/FICA General Office	775		
0220608 Med/FICA Custodian	1,227	692	177.00 %
<b>Total 0221 Medicare</b>	<b>23,074</b>	<b>13,808</b>	<b>167.00 %</b>
0250 Health, Dental, Vision			
0250105 Health Dental Vision Admin	2,252	1,011	223.00 %
0250201 Health Dental Vision Teachers	19,823	11,162	178.00 %
0250202 Health Dental Vision SPED	2,506	1,011	248.00 %
0250238 Health Dental Vision SLP	1,548		
0250415 Health Dental Vision Paraprofessional	1,849	4,046	46.00 %
0250500 Health Dental Vision Admin/Business Support	1,980	1,011	196.00 %
0250608 Health Dental Vision Custodian	236	1,012	23.00 %
<b>Total 0250 Health, Dental, Vision</b>	<b>30,194</b>	<b>19,254</b>	<b>157.00 %</b>
0290 Other Benefits		1,333	
0290201 401K Match Teachers	845		
0290500 401K Match Admin/Business Support	541		
<b>Total 0290 Other Benefits</b>	<b>1,386</b>	<b>1,333</b>	<b>104.00 %</b>
<b>Total 0200 Employee Benefits</b>	<b>55,312</b>	<b>34,960</b>	<b>158.00 %</b>
0300 Purchased Prof & Tech Services			
0300001 PPTS Other		500	
0300002 PPTS Elem Teachers	263		
0313000 PPTS Bank Fees	417	167	250.00 %
0315000 PPTS PayPal Fees	193	667	29.00 %
0320000 PPTS Professional Development		667	
0320001 PPTS Professional Development Admin		83	
0320003 PPTS Consulted Education Services	50,000	32,500	154.00 %
0328000 PPTS Assessments	2,997	1,833	163.00 %
0330000 PPTS Other Professional Services		8	
0331000 PPTS Legal Services	4,564	1,000	456.00 %
0332000 PPTS Audit Services	9,050	1,508	600.00 %
0339000 PPTS SPED Services ECEA 3130		17	
0339002 PPTS Background Checks	208	83	250.00 %
0340000 PPTS Technical Services	639	3,000	21.00 %
0350000 PPTS Employee Training and Development	7,102		

			Total
	Actual	Budget	% of Budget
0390000 PPTS Temp Staff Support	7,074	2,167	327.00 %
0399000 PPTS CDE PPR Admin Fee	4,522	1,167	388.00 %
<b>Total 0300 Purchased Prof &amp; Tech Services</b>	<b>87,029</b>	<b>45,367</b>	<b>192.00 %</b>
0400 Purchased Property Services			
0411000 PPS Water & Sewer	2,697	1,167	231.00 %
0421000 PPS Disposal Services		167	
0423000 PPS Custodial Services	1,612	833	193.00 %
0424000 PPS Landscaping	3,277	1,042	315.00 %
0430000 PPS Repair & Maintenance	3,939	4,167	95.00 %
0441000 PPS Rent or Lease, Buildings	87,677	43,839	200.00 %
0441001 PPS Rent Management Fees	4,100	2,083	197.00 %
0441002 PPS Rent or Lease, Storage Unit	640	333	192.00 %
0622000 Supplies Electricity	13,968	6,667	210.00 %
<b>Total 0400 Purchased Property Services</b>	<b>117,910</b>	<b>60,297</b>	<b>196.00 %</b>
0500 Other Purchased Services			
0513000 OPS Contracted Field Trips	8,473	333	2,542.00 %
0522000 OPS Property Insurance	3,260	1,667	196.00 %
0525000 OPS Unemployment Insurance	3,371	2,638	128.00 %
0526000 OPS Workers Compensation	2,466	1,153	214.00 %
0527000 OPS Multiple-Coverage Insurance	7,078	3,193	222.00 %
0530000 OPS Communications	1,468	583	252.00 %
0531000 OPS Community Relations	1,078	333	323.00 %
0533000 OPS Postage	74	33	223.00 %
0534000 OPS Internet	2,156	583	370.00 %
0540000 OPS Advertising & Recruitment	11,169	833	1,340.00 %
0572000 OPS FS Food Management	14,599	12,500	117.00 %
0580000 OPS Travel, Registration & Entrance Fees		83	
0581000 OPS Travel In-State		167	
0594001 OPS Platte Valley Detention Center	50	217	23.00 %
0595000 OPS CDE 1% Overhead Fee	18,087	3,015	600.00 %
0596000 OPS FS Lunch admin fee 5555	134	267	50.00 %
0596001 OPS FS Fee Snack Admin Fee 4555	514	583	88.00 %
0633000 OPS FS Commodities Expense 4550	1,371	569	241.00 %
<b>Total 0500 Other Purchased Services</b>	<b>75,350</b>	<b>28,752</b>	<b>262.00 %</b>
0600 Supplies			
0610000 Supplies Elementary	1,794	1,667	108.00 %
0610001 Supplies Music	258	250	103.00 %
0610002 Supplies Office	735	667	110.00 %
0610003 Supplies Custodial	2,562	2,000	128.00 %
0610004 Supplies SPED 3130	38	167	23.00 %
0610006 Supplies G&T 3150		42	
0610007 Supplies Library	299	83	359.00 %
0610008 Supplies Integrated		25	



			<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>% of Budget</b>
0610011 Supplies Health	157	250	63.00 %
0610012 Supplies Homeless		83	
0610013 Supplies Miscellaneous	0	417	0.00 %
0610074 Supplies Activities F74	500	25	2,000.00 %
0614074 Supplies Fundraiser F74	212		
0621000 Supplies Natural Gas	118	667	18.00 %
0630001 Supplies FS Food Services		167	
0630002 Supplies FS Food Services CLLC		1,500	
0631000 Supplies FS Milk	1,955	1,500	130.00 %
0640000 Supplies Textbooks	52,965	9,269	571.00 %
0650000 Supplies Electronic Media Materials	6,473	400	1,618.00 %
0650001 Supplies Powerschool	473	717	66.00 %
0690000 Supplies Programs for Staff, Student, Volunteers		167	
0691000 Supplies Security	500	83	600.00 %
<b>Total 0600 Supplies</b>	<b>69,039</b>	<b>20,144</b>	<b>343.00 %</b>
0700 Property			
0730000 Prop. Equipment for Capital Assets		283	
0733000 Prop. Furniture and Fixtures for Capital Assets		1,550	
0734000 Prop. Technology Equipment		500	
0770000 Prop. Copier Rental (lease GASB 87)	1,678	1,560	108.00 %
<b>Total 0700 Property</b>	<b>1,678</b>	<b>3,893</b>	<b>43.00 %</b>
0800 Other Objects			
0810000 Other Dues & Fees	3,584	750	478.00 %
<b>Total 0800 Other Objects</b>	<b>3,584</b>	<b>750</b>	<b>478.00 %</b>
<b>Total Expenditures</b>	<b>704,143</b>	<b>374,829</b>	<b>188.00 %</b>
<b>NET OPERATING REVENUE</b>	<b>40,988</b>	<b>27,448</b>	<b>149.00 %</b>
<b>NET REVENUE</b>	<b>\$40,988</b>	<b>\$27,448</b>	<b>149.00 %</b>

# A/R Aging Detail

As of October 31, 2022

Date	Transaction Type	Num	Client	Business	Due Date	Amount	Open Balance
<b>91 or more days past due</b>							
05/31/2022	Pledge	1250	CSI	4010 Title IA	05/31/2022	15,766.97	44.18
05/31/2022	Pledge	1247	CSI	4413 CLC	05/31/2022	24,706.63	24,706.63
<b>Total for 91 or more days past due</b>						<b>\$40,473.60</b>	<b>\$24,750.81</b>
<b>1 - 30 days past due</b>							
09/01/2022	Pledge	1278	CDE	21 Food Svs Fund	10/01/2022	2,813.67	2,813.67
10/01/2022	Pledge	1286	CSI	21 Food Svs Fund	10/01/2022	3,861.32	3,861.32
10/01/2022	Pledge	1282	CSI	3113 Capital Construction	10/16/2022	4,559.78	4,559.78
<b>Total for 1 - 30 days past due</b>						<b>\$11,234.77</b>	<b>\$11,234.77</b>
<b>Current</b>							
10/31/2022	Pledge	1336	CSI	21 Food Svs Fund	10/31/2022	2,839.27	2,839.27
10/31/2022	Journal Entry	JE00163	CSI	11 General Fund	10/31/2022	70,405.13	70,405.13
<b>Total for Current</b>						<b>\$73,244.40</b>	<b>\$73,244.40</b>
<b>TOTAL</b>						<b>\$124,952.77</b>	<b>\$109,229.98</b>

# A/P Aging Detail

As of October 31, 2022

Date	Transaction Type	Num	Vendor	Business	Due Date	Past Due	Amount	Open Balance
<b>Current</b>								
10/31/2022	Bill	42491	Hoelting & Company Inc	11 General Fund	10/31/2022	11	1,275.00	1,275.00
10/28/2022	Bill	73543	Michaels of Denver Catering, Inc	21 Food Svs Fund	11/17/2022	-6	1,314.10	1,314.10
10/31/2022	Bill	73577	Michaels of Denver Catering, Inc	21 Food Svs Fund	11/20/2022	-9	532.08	532.08
10/24/2022	Bill	81271977	WAXIE Sanitary Supply	11 General Fund	11/23/2022	-12	34.00	34.00
10/31/2022	Bill	10312022	Royal Crest Dairy Inc	21 Food Svs Fund	11/30/2022	-19	474.69	474.69
10/13/2022	Bill	923936 - JUDQMZ	Lowe's	11 General Fund	12/12/2022	-31	18.06	18.06
<b>Total for Current</b>							<b>\$3,647.93</b>	<b>\$3,647.93</b>
<b>TOTAL</b>							<b>\$3,647.93</b>	<b>\$3,647.93</b>

# FY23 Profit and Loss Comparative

July - October, 2022

		<b>Total</b>
	<b>Jul - Oct, 2022</b>	<b>Jul - Oct, 2021 (PP)</b>
<b>REVENUE</b>		
1000 Revenue Local Sources	28,472	10,905
3000 Revenue State Sources	108,140	79,848
4000 Revenue Federal Sources	71,932	64,454
5000 Revenue Other Sources	536,586	609,285
<b>Total Revenue</b>	<b>745,131</b>	<b>764,491</b>
<b>GROSS PROFIT</b>	<b>745,131</b>	<b>764,491</b>
<b>EXPENDITURES</b>		
0100 Salaries	294,241	302,031
0200 Employee Benefits	55,312	42,640
0300 Purchased Prof & Tech Services	87,029	108,873
0400 Purchased Property Services	117,910	100,378
0500 Other Purchased Services	75,350	67,160
0600 Supplies	69,039	33,254
0700 Property	1,678	74,290
0800 Other Objects	3,584	1,654
<b>Total Expenditures</b>	<b>704,143</b>	<b>730,281</b>
<b>NET OPERATING REVENUE</b>	<b>40,988</b>	<b>34,210</b>
<b>NET REVENUE</b>	<b>\$40,988</b>	<b>\$34,210</b>

# FY23 Expenditures Instructional

July - October, 2022

	Instructional Support	0010 Elementary Ed	0060 Integrated Ed	1700 SPED	Total Instructional Support	TOTAL
<b>REVENUE</b>						
<b>Total Revenue</b>					<b>0</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>EXPENDITURES</b>						
0100 Salaries		92,830	38,732	10,496	142,058	142,058
0200 Employee Benefits		22,399	9,262	2,736	34,397	34,397
0300 Purchased Prof & Tech Services		10,071			10,071	10,071
0500 Other Purchased Services		7,727	450		8,177	8,177
0600 Supplies		60,669	373	38	61,081	61,081
<b>Total Expenditures</b>	<b>0</b>	<b>193,696</b>	<b>48,818</b>	<b>13,269</b>	<b>255,784</b>	<b>255,784</b>
<b>NET OPERATING REVENUE</b>	<b>0</b>	<b>-193,696</b>	<b>-48,818</b>	<b>-13,269</b>	<b>-255,784</b>	<b>-255,784</b>
						<b>\$ -</b>
<b>NET REVENUE</b>	<b>\$0</b>	<b>\$ -193,696</b>	<b>\$ -48,818</b>	<b>\$ -13,269</b>	<b>\$ -255,784</b>	<b>255,784</b>

# FY23 Expenditures Support Services

July - October, 2022

	Support Services	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	2630 Care and Upkeep Grounds Svs	2660 SS Security Svs	2823 Public Comm Svs	2830 SS Staff Svs	2845 Telecom. Svs	2850 SS Risk Mgmt Svs	2900 Extended Day Svs	Total Support Services	TOTAL	
REVENUE																								
<b>Total Revenue</b>																						0	0	
<b>GROSS PROFIT</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENDITURES																								
0100 Salaries		4,341	5,661	9,416	8,836			2,380				51,748	0	15,232							53,308	150,921	150,921	
0200 Employee Benefits		176	366	3,054	573			200				9,330	0	1,491							5,725	20,915	20,915	
0300 Purchased Prof & Tech Services						7,102			4,522	4,564	9,050	314	50,296				600		39	208	263	76,958	76,958	
0400 Purchased Property Services																							117,910	117,910
0500 Other Purchased Services									18,138														0	0
0600 Supplies		157					299	62				881	768	2,679		977			3,698	16,175	296	50,554	50,554	
0700 Property												875	803						79		101	6,003	6,003	
0800 Other Objects												3,584										3,584	3,584	
<b>Total Expenditures</b>	0	4,673	6,026	12,470	9,409	7,102	299	2,642	22,659	4,564	9,050	66,731	51,868	134,036	3,277	977	12,283	564	3,816	16,383	59,693	428,524	428,524	
<b>NET OPERATING REVENUE</b>	0	-4,673	-6,026	-12,470	-9,409	-7,102	-299	-2,642	-22,659	-4,564	-9,050	-66,731	-51,868	-134,036	-3,277	-977	-12,283	-564	-3,816	-16,383	-59,693	-428,524	428,524	
<b>NET REVENUE</b>	\$0	\$-4,673	\$-6,026	\$-12,470	\$-9,409	\$-7,102	\$-299	\$-2,642	\$-22,659	\$-4,564	\$-9,050	\$-66,731	\$-51,868	\$-134,036	\$-3,277	\$-977	\$-12,283	\$-564	\$-3,816	\$-16,383	\$-59,693	\$-428,524	4	

# FY23 Profit & Loss Food Services

July - October, 2022

	<b>Total</b>
<b>REVENUE</b>	
1000 Revenue Local Sources	
1956001 Food Sales, paid by parents	3,413
<b>Total 1000 Revenue Local Sources</b>	<b>3,413</b>
3000 Revenue State Sources	
3956000 ST Lunch K-2 Reimb 3169	111
3956001 ST Start Smart Grant 3164	8
<b>Total 3000 Revenue State Sources</b>	<b>119</b>
4000 Revenue Federal Sources	
4010001 FED US Commodities Grant 4555	1,371
4956001 FED FS School Lunch Reimb 4555	8,056
4956002 FED FS Breakfast Reimb Grant 4553	1,988
<b>Total 4000 Revenue Federal Sources</b>	<b>11,415</b>
<b>Total Revenue</b>	<b>14,946</b>
<b>GROSS PROFIT</b>	<b>14,946</b>
<b>EXPENDITURES</b>	
0100 Salaries	
0110607 Salary Food Services	1,262
<b>Total 0100 Salaries</b>	<b>1,262</b>
0500 Other Purchased Services	
0572000 OPS FS Food Management	14,599
0596000 OPS FS Lunch admin fee 5555	134
0596001 OPS FS Fee Snack Admin Fee 4555	514
0633000 OPS FS Commodities Expense 4550	1,371
<b>Total 0500 Other Purchased Services</b>	<b>16,618</b>
0600 Supplies	
0631000 Supplies FS Milk	1,955
<b>Total 0600 Supplies</b>	<b>1,955</b>
<b>Total Expenditures</b>	<b>19,836</b>
<b>NET OPERATING REVENUE</b>	<b>-4,890</b>
<b>NET REVENUE</b>	<b>\$ -4,890</b>

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- These financials are for internal use only
  - These financials have not been audited. No assurance is made pertaining to their accuracy
  - These financials should not be relied upon by any third-party entity
  - No work was performed to identify embezzlement, fraud or other irregularities



Adopted Date					
	<b>185</b>	<b>151</b>	<b>200</b>	<b>173.5</b>	
	<b>FY21</b>	<b>FY22</b>	<b>FY23 Preliminary</b>	<b>FY23 Revised</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Actuals as of 10/31/2022</b>
<b>Beginning Fund Balance</b>	<b>\$723,050</b>	<b>\$854,604</b>	<b>\$734,383</b>	<b>\$799,704</b>	<b>\$799,704</b>
Revenue					
1000 Revenue Local Sources					
1510000 Interest on Investments	92	48	100	100	13
1740000 Technology Fees	0	2,625	13,134	0	0
1740074 Field Trips	0	2,351	0	7,500	5,909
1750000 Fundraising	18,625	14,454	12,107	10,000	9,914
1900004 Activity / Student fees	485	5,715	0	10,959	8,364
1910000 Facility Rental Income	10	53	0	38	38
1920001 Donations	10,575	3,840	7,969	53	53
1956001 Food Sales, paid by parents	1,342	0	0	15,330	4,181
1990000 Miscellaneous	796	3,971	500	500	0
<b>Total 1000 Revenue Local Sources</b>	<b>\$31,924</b>	<b>\$33,057</b>	<b>\$33,810</b>	<b>\$44,480</b>	<b>\$28,472</b>
3954001 ST Capital Construction 3113	55,974	55,080	58,400	50,662	18,325
3954002 ST Mill Levy Equalization 3241	54,721	68,989	165,778	141,256	54,278
3954003 ST READ Act 3259	13,460	21,373	21,373	21,373	0
3954004 ST ECEA SPED 3130	27,121	17,560	26,004	25,531	25,531
3954005 ST ELP 3140	1,568	1,829	1,884	1,884	0
3954006 ST ELPA 3139	1,756	0	0		0
3954007 ST ECEA GT 3150	697	1,506	1,062	1,062	0
3954008 ST At Risk 3235	964	973	0	0	0
3954010 STATE GT Screening Grant 3228	305	324	350	449	449
3954014 ST Air Quality Improve. 3278	0	10,500	0	0	0
3954015 STATE At Risk, Additional 3281	0	14,490	0	0	0
3954017 High Impact Tutoring Grant 3276	0	6,000	22,500	22,500	9,439
3954019 High Needs Grant 3130	0	12,000	0	15,000	0
3956000 ST Lunch K-2 #3169	0	0	0	111	111
395600 ST Smart Start Breakfast #3164	0	0	0	7	7
<b>READ Act Curriculum Grant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>
<b>Total 3000 Revenue State Sources</b>	<b>\$156,566</b>	<b>\$210,624</b>	<b>\$297,352</b>	<b>\$309,835</b>	<b>\$108,140</b>
4000 Revenue Federal Sources					
4010000 Emergency Connectivity	0	33,449	0	0	0
4954000 FED Title I 4010	30,924	30,271	35,009	30,370	0
4954001 FED IDEA Part B 4027	28,933	22,050	24,666	24,666	13,231
4954002 FED Title III 4367	1,967	1,662	1,712	1,712	0
4954004 FED Title III 4365	786	697	718	718	0
4954005 FED CARES 4012	92,295	0	0	0	0
4010000 FED US Commodities Grant 4550	2,939	3,317	3,417	3,317	1,371

Adopted Date					
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	<b>FY21</b>	<b>FY22</b>	<b>FY23 Preliminary</b>	<b>FY23 Revised</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Actuals as of 10/31/2022</b>
4954010 FED Title IA Homeless 9202	0	1,500	1,500	0	0
4954011 FED SSRG#6012	18,000	0	0		0
4954012 FED Title IA Parent 9211	427	398	410	410	0
4954013 FED ESSER II 4420	0	63,667	0	0	0
4954014 FED ESSER III 4414	0	96,250	0	0	(0)
4954014 FED ESSER III 9414	0	27,221	0	0	0
<b>4954015 FED Breakfast 5553</b>	<b>0</b>	<b>24,641</b>	<b>26,626</b>		<b>0</b>
<b>4954016 FED Lunch 5555</b>	<b>0</b>	<b>57,461</b>	<b>28,190</b>		<b>0</b>
4954017 ESSER I	0	15,405	0	0	0
4954018 FED Comm. Learning Center 4415	0	145,747	145,750	145,750	47,286
<b>4956000 FED Emergency Meals 4559</b>	<b>51,436</b>	<b>5,979</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4956001 FED School Lunch Reimb 4555</b>	<b>3,375</b>	<b>8,185</b>	<b>5,798</b>	<b>27,500</b>	<b>8,056</b>
<b>4956002 FED Breakfast Reimb Grant 4553</b>	<b>138</b>	<b>0</b>	<b>0</b>	<b>6,600</b>	<b>1,988</b>
<b>Total 4000 Revenue Federal Sources</b>	<b>\$231,218</b>	<b>\$537,899</b>	<b>\$273,795</b>	<b>\$241,043</b>	<b>\$71,932</b>
5000 Revenue Other Sources					
5710000 State Share Per Pupil Revenue	1,427,775	1,291,929	1,808,706	1,569,070	536,586
<b>Total 5000 Revenue Other Sources</b>	<b>1,427,775</b>	<b>1,291,929</b>	<b>1,808,706</b>	<b>1,569,070</b>	<b>536,586</b>
<b>Total Revenue</b>	<b>\$1,847,483</b>	<b>\$2,073,509</b>	<b>\$2,413,662</b>	<b>\$2,164,428</b>	<b>\$745,131</b>
Expenditures					
0100 Salaries					
0110103 Salaries BAA Extended Care	0	51,332	0	0	13,333
0110105 Salary Admin/Principal	116,083	89,050	88,250	88,250	27,883
0110201 Salary Teacher	442,426	501,401	527,221	505,647	129,368
0110202 Salary Teacher SPED	25,842	48,065	44,975	44,975	10,496
0110233 Salary Nurse	2,637	1,900	2,551	5,102	2,069
0110234 Salary OT	17,549	27,930	27,736	22,189	8,836
0110236 Salary Psychologist	22,685	23,220	22,205	20,270	5,661
0110238 Salary SLP	18,600	16,872	22,514	37,662	9,416
0110382 Salary IT Tech	3,469	4,285	6,274	6,274	2,380
0110409 Salary Health Aide	19,813	20,044	0		2,272
0110415 Salary Paraprofessional	68,246	131,301	191,012	162,853	39,585
0110500 Salary Admin Support	19,130	54,946	81,000	81,000	21,864
<b>0110607 Salary Food Services</b>	<b>0</b>	<b>3,432</b>	<b>0</b>		<b>1,262</b>
0110608 Salary Custodian	37,535	56,547	54,260	35,680	15,232
0120207 Salary Substitutes	21,196	14,772	16,000	5,000	812
0150103 Stipends CLC Lead	0	8,370	0		0
0150105 Stipends Admin	0	1,525	0	2,000	2,000
0150201 Stipends Teacher	2,394	14,703	0	4,000	0

Adopted Date					
	<b>185</b>	<b>151</b>	<b>200</b>	<b>173.5</b>	
	<b>FY21</b>	<b>FY22</b>	<b>FY23 Preliminary</b>	<b>FY23 Revised</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Actuals as of 10/31/2022</b>
0150233 Stipends Nurse	0	125	0		0
0150234 Stipends OT	0	250	0		0
0150236 Stipends Psychologist	0	250	0		0
0150238 Stipends SLP	0	250	0		0
0150415 Stipends Paraprofessional	0	500	0	5,737	1,772
0150500 Stipends Admin Office Support	0	1,000	0		0
0150608 Stipends Custodian	0	1,631	0		0
<b>Total 0100 Salaries</b>	<b>\$817,603</b>	<b>\$1,073,701</b>	<b>\$1,083,999</b>	<b>\$1,026,639</b>	<b>\$294,241</b>
0200 Employee Benefits					
0210 Life, ELI, ELPI					
0211103 Life EAP ELPI BAA Extend Care	0	121	0		14
0211105 Life EAP ELPI Admin	167	110	110	106	49
0211201 Life EAP ELPI Teacher	1,490	779	1,316	1,275	295
0211202 Life EAP ELPI Teacher SPED	138	88	110	106	23
0211207 Life EAP ELPI Substitutes	104	268	206	206	40
0211233 Life EAP ELI Nurse	40	53	110	106	18
0211234 Life EAP ELI OT/PT	24	32	110	106	9
0211236 Life EAP ELPI Psychology	44	53	110	213	19
0211238 Life EAP ELI SLP	40	53	110	106	12
0211382 Life EAP ELPI I IT Tech	46	59	110	106	18
0211409 Life EAP ELPI Health Aide	55	42	0	0	0
0211415 Life EAP ELPI Paraprofessional	110	219	658	850	81
0211500 Life EAP ELPI Admin/Business S	139	147	219	213	52
0211608 Life EAP ELPI Custodial	108	150	219	134	27
<b>Total 0210 Life, ELI, ELPI</b>	<b>\$2,507</b>	<b>\$2,174</b>	<b>\$3,386</b>	<b>\$3,528</b>	<b>\$657</b>
0221 Medicare					
0220103 Med/FICA BAA Extended Care	0	4,567	0		1,020
0220105 Med/FICA Admin	9,048	6,814	6,751	6,751	2,403
0220201 Med/FICA Teacher	34,855	39,233	40,332	38,682	10,494
0220202 Med/FICA SPED	2,233	3,764	3,441	3,441	981
0220207 Med/FICA Subs	1,663	1,419	1,148	372	62
0220233 Med/FICA Nurse	203	155	195	390	158
0220234 Med/FICA Occupational Therap	1,351	2,156	2,122	1,697	564
0220236 Med/FICA Psychologist	1,742	1,795	1,699	1,551	347
0220238 Med/FICA SLP	1,427	1,310	1,722	2,881	720
0220382 Med/FICA IT Tech	266	328	480	480	182
0220409 Med/FICA Health Aide	1,277	1,533	0	0	0
0220415 Med/FICA Paraprofessional	4,810	9,764	14,612	12,458	2,851

Adopted Date					
	<b>185</b>	<b>151</b>	<b>200</b>	<b>173.5</b>	
	<b>FY21</b>	<b>FY22</b>	<b>FY23 Preliminary</b>	<b>FY23 Revised</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Actuals as of 10/31/2022</b>
0220500 Med/FICA Admin Support	1,699	4,420	6,197	6,197	2,066
0220608 Med/FICA Custodian	2,883	4,390	4,151	2,791	1,226
<b>Total 0221 Medicare</b>	<b>\$63,458</b>	<b>\$81,648</b>	<b>\$82,850</b>	<b>\$77,691</b>	<b>\$23,074</b>
0250 Health, Dental, Vision					
0250103 Health Dental Vision BAAC Coord	0	0	0	0	0
0250105 Health Dental Vision Admin	6,365	6,543	6,068	6,755	2,252
0250201 Health Dental Vision Teachers	65,269	46,127	66,974	66,246	19,823
0250202 Health Dental Vision SPED	3,063	6,744	6,068	6,603	2,506
0250238 Health Dental Vision SLP	0	0	0	0	1,548
0250415 Health Dental Vision Paraprofes	0	4,805	24,274	6,603	1,849
0250500 Health Dental Vision General O	0	5,382	6,068	2,795	1,980
0250608 Health Dental Vision Custodian	489	6,112	6,068	236	236
<b>Total 0250 Health, Dental, Vision</b>	<b>\$75,185</b>	<b>\$75,713</b>	<b>\$115,522</b>	<b>\$89,238</b>	<b>\$30,194</b>
0290 Other Benefits					
0290105 401K Match Admin		1,212	8,000	3,000	0
0290201 401K Match Teachers	655	3,926		3,380	845
0290238 401K Match SLP		0			0
0290415 401K Match Paraprofessional		0			0
0290500 401K Match Business Support		733		1,624	541
<b>Total 0290 Other Benefits</b>	<b>\$655</b>	<b>\$5,871</b>	<b>\$8,000</b>	<b>\$8,004</b>	<b>\$1,386</b>
<b>Total 0200 Employee Benefits</b>	<b>\$141,805</b>	<b>\$165,406</b>	<b>\$209,758</b>	<b>\$178,461</b>	<b>\$55,311</b>
0300 Purchased Prof & Tech Services					
0300001 Purchased Prof Services	0	6,061	3,000	3,000	263
0313000 Bank Fees	3,584	690	1,000	1,000	417
0315000 PayPal Fees	76	158	4,000	1,000	193
0320000 Professional Development	2,537	10,091	4,000	0	0
0320001 Professional Development Admin	1,281	1,920	500	0	0
0320002 Payroll Services PEO	10,931	0	0		0
0320003 Consulted Education Services	189,001	165,775	195,000	195,000	50,000
0328000 Assessments	2,607	14,040	11,000	2,997	2,997
0330000 Accounting Services	4,989	0	50	50	0
0331000 Legal Services	5,841	3,415	6,000	6,000	4,564
0332000 Audit Services	8,550	8,800	9,050	9,050	9,050
0339000 SPED Services ECEA 3130	0	81	100	100	0
0339002 Background Checks	977	630	500	500	208
0339003 Other Prof Svs Consultant	0	500	0	0	0
0340000 Marketing Services	6,024	34,101	18,000	1,600	639
0350000 Employee Training and Developm	3,104	1,231	0	8,500	7,102

Adopted Date					
	185	151	200	173.5	
	FY21	FY22	FY23 Preliminary	FY23 Revised	FY23
	Actuals	Actuals	Budget	Budget	Actuals as of 10/31/2022
0390000 Other Purch Services Temp Staff	0	14,534	13,000	28,296	7,074
0399000 CDE PPR Admin Fee	1,711	1,375	7,000	1,711	4,522
<b>Total 0300 Purchased Prof &amp; Tech Services</b>	<b>\$241,213</b>	<b>\$263,402</b>	<b>\$272,200</b>	<b>\$258,804</b>	<b>\$87,028</b>
0400 Purchased Property Services					
0410000 Utilities	28,095	0	0	0	0
0411000 Water & Sewer	4,585	11,822	7,000	11,822	2,697
0421000 Disposal Services	144	0	1,000	1,000	0
0422000 Snow Removal	7,550	0	0	0	0
0423000 Custodial Services	4,304	7,808	5,000	4,000	1,612
0424000 Landscaping	1,948	4,491	6,250	4,491	3,277
0430000 Repair & Maintenance	10,726	22,774	25,000	22,774	3,939
0441000 Rent or Lease of Buildings	167,384	167,384	263,032	263,032	87,677
0441001 Rent Management Fees	12,066	13,575	12,500	13,575	4,100
0441002 Rental Storage Unit		1,635	2,000	2,000	640
0442000 Equipment Rental	17,460	0	0	0	0
0622000 Supplies Electricity	25,252	41,073	40,000	41,073	13,968
<b>Total 0400 Purchased Property Services</b>	<b>\$279,515</b>	<b>\$270,562</b>	<b>\$361,782</b>	<b>\$363,767</b>	<b>\$117,910</b>
0500 Other Purchased Services					
0513000 Contracted Field Trips	0	0	2,000	10,000	8,473
0522000 Property Insurance	7,245	12,052	10,000	12,052	3,260
0525000 Unemployment Insurance	17,077	18,537	15,830	28,967	3,371
0526000 Workers Compensation	7,766	9,303	6,918	6,895	2,466
0527000 Multiple-Coverage Insurance	16,114	17,343	19,158	17,343	7,078
0530000 Telephone	3,738	4,212	3,500	4,212	1,468
0531000 Community Relations	0	1,831	2,000	2,000	1,078
0533000 Postage	33	93	200	250	74
0534000 Internet	2,603	2,832	3,500	5,946	2,156
0540000 Advertising & Recruitment	2,946	2,860	5,000	20,000	11,169
<b>0572000 Food Management</b>	<b>48,611</b>	<b>83,250</b>	<b>75,000</b>	<b>53,530</b>	<b>14,599</b>
0580000 Travel Registration & Entrance	0	0	500	750	0
0581000 Travel In-State	224	706	1,000	0	0
0594001 Platte Valley Detention Center	1,262	355	1,300	800	50
0595000 CDE 1% Overhead Fee	27,459	26,321	18,087	26,321	18,087
0596000 FS Lunch admin fee 5555	589	2,324	1,600	536	134
0596001 FS Snack Admi Fee 4555	1,432	404	3,500	2,056	514
596002 Breakfast admin fee 5553	0	969	0	0	0
596003 Emergency food admin fee	0	252	0	0	0
0633000 Commodities Expense 4550	2,939	3,317	3,417	3,317	1,371

Adopted Date					
	185	151	200	173.5	
	FY21	FY22	FY23 Preliminary	FY23 Revised	FY23
	Actuals	Actuals	Budget	Budget	Actuals as of 10/31/2022
<b>Total 0500 Other Purchased Services</b>	<b>\$140,038</b>	<b>\$186,961</b>	<b>\$172,509</b>	<b>\$194,974</b>	<b>\$75,349</b>
0600 Supplies					
0610000 Supplies Elementary	10,411	6,273	10,000	7,176	1,794
0610001 Supplies Music	740	1,000	1,500	750	258
0610002 Supplies Office	2,670	2,741	4,000	2,940	735
0610003 Supplies Custodial	17,385	9,741	12,000	10,000	2,562
0610004 Supplies SPED 3130	216	694	1,000	500	38
0610006 Supplies G&T 3150	0	0	250	250	0
0610007 Supplies Library	364	352	500	400	299
0610008 Supplies Integrated	0	194	150	150	0
0610011 Supplies Health	5,362	582	1,500	750	159
0610012 Supplies Homeless	99	0	500	0	0
0610013 Miscellaneous	366	19	2,500	100	0
0610074 Supplies Activities F74	1,858	2,100	150	500	500
0614074 Supplies Fundraiser F74	6,734	20	0	35	212
0621000 Supplies Natural Gas	3,749	5,883	4,003	5,883	118
<b>0630001 Supplies Food Services</b>	<b>953</b>	<b>429</b>	<b>1,000</b>	<b>450</b>	<b>0</b>
0630002 Supplies Food Services CLLC	0	693	9,000	750	0
<b>0631000 Supplies Milk</b>	<b>4,498</b>	<b>7,988</b>	<b>9,000</b>	<b>8,000</b>	<b>1,955</b>
0640000 Supplies Textbooks	10,904	9,711	55,614	52,965	52,965
0650000 Supplies Electronic Media Materi	3,940	6,237	2,400	6,266	6,475
0650001 Supplies Powerschool	3,954	8,221	4,300	473	473
0690000 Supplies Programs for Staff, Stud	0	5,806	1,000	2,500	0
0691000 Supplies Security	477	0	500	500	500
<b>Total 0600 Supplies</b>	<b>\$74,681</b>	<b>\$68,684</b>	<b>\$120,867</b>	<b>\$101,338</b>	<b>\$69,043</b>
0700 Property					
0733000 Equipment FF&E	6,853	0	11,000	0	0
0734000 Equipment Technology	15,531	54,442	3,000	8,500	0
0735000 Non-Capital Equipment	0	25,332	0	750	0
0770000 Copier Rental (lease GASB 87)	0	17,215	9,360	9,360	1,678
<b>Total 0700 Property</b>	<b>\$22,384</b>	<b>\$96,990</b>	<b>\$23,360</b>	<b>\$18,610</b>	<b>\$1,678</b>
0800 Other Objects					
0810000 Dues & Fees	1,503	2,704	4,500	4,500	3,584
0890000 Miscellaneous Scholarships BAAC	750	0	0	0	0
<b>Total 0800 Other Objects</b>	<b>\$2,253</b>	<b>\$2,704</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$3,584</b>
<b>Total Expenditures</b>	<b>\$1,719,490</b>	<b>\$2,128,408</b>	<b>\$2,248,975</b>	<b>\$2,147,093</b>	<b>\$704,143</b>
<b>Net Operating Revenue</b>	<b>\$127,992</b>	<b>-\$54,900</b>	<b>\$164,687</b>	<b>\$17,335</b>	<b>\$40,988</b>

Adopted Date					
	<b>185</b>	<b>151</b>	<b>200</b>	<b>173.5</b>	
	<b>FY21</b>	<b>FY22</b>	<b>FY23 Preliminary</b>	<b>FY23 Revised</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Actuals as of 10/31/2022</b>
Tabor	48,500	48,500	64,196	56,367	48,500
SPED Reserve	0	18,500	18,500	18,500	0
Unassigned Fund Balance	806,104	732,704	651,687	724,837	792,192
<b>Ending Fund Balance</b>	<b>854,604</b>	<b>799,704</b>	<b>734,383</b>	<b>817,039</b>	<b>840,692</b>
Days Cash on Hand	181	137	146	139	147



## **The Academy of Arts and Knowledge**

**MISSION:** 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.

### **Parent Teacher Organization (PTO)**

#### **Mission Statement:**

Our Mission is to partner with AAK to build a strong community for our children and support the teachers who support our families daily.

#### **PTO Purpose:**

Raise funds, plan events, and support teachers through appreciation and mini grants for needed supplies while contributing to building a strong community within AAK.

#### **PTO Goals:**

1. Set up monthly fundraisers
2. Plan small monthly teacher appreciation gifts and TA Week in May
3. Support teachers by being able to provide funds for needed classroom supplies
4. Build a strong parent community

#### **PTO Members**

President: Jenn Wright

Secretary: Mike Lawhead

Treasurer: Anne Moyer

Board Member:

Principal: Nichole Schlagel

Sub Committee Group: Berry Beck, Susan Sasson

#### **Sub Committee Mission Statement:**

Support staff and students at AAK to support the school mission.





# Academy of Arts and Knowledge

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## Parent Teacher Organization Bylaws

The AAK PTO is an advisory committee and has no authority aside from making recommendations of activities to support students and school. Recommendations will be made directly to the school administration, who will then present them to the AAK Board of Directors for final review and action. No events or policy changes can be made without approval of the AAK board. Minutes of each PTO meeting will be provided to the AAK administration, who will present them to the AAK Board of Directors.

All activities and planned events are to be done in conjunction with the school administration. The objectives of the PTO are to:

- Encourage parent participation in the development and support of school programs;
- Support the teachers and staff at the school;
- Assist with the planning and coordination of special events at the school;
- Promote and coordinate parent volunteers for special events in the school;
- Encourage the community-at-large to support activities at AAK;
- Raise funds through various lawful and policy-approved activities sanctioned by the majority of PTO members and administration.

### ARTICLE I – THE ORGANIZATION

- A. The business of the organization (PTO) shall be educational and philanthropic and shall be developed through committees in cooperation with school administration. Funds raised by the PTO are to be specifically used to provide items and/or services to benefit the school (i.e. field trip scholarships, playground equipment, classroom supplies, etc.).
- B. The organization (PTO) shall be noncommercial, nonsectarian, and nonpartisan. It shall endorse no commercial enterprise and no candidate for public office. Neither the name of the organization (PTO) nor the names of its officers in their official capacities shall be used in any connection with a commercial concern or with any partisan interest or for any other purpose not appropriately related to the promotion of the objectives of the organization.
- C. The organization (PTO) shall serve in an advisory capacity to the school administration in matters consistent with the objectives of the organization; namely, as a school activities and teacher support organization.
- D. Any issues dealing with personnel or individual child welfare are not to be discussed at these meetings. The administration is to be contacted regarding these issues.
- E. All monies raised through the PTO will be given to the school administration and processed by that office. Raised funds will be set aside in the fundraising account, earmarked for specific activities as designated by the PTO, and approved on by the administration.



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## ARTICLE II – THE PURPOSE OF THE ORGANIZATION

- A. The purposes of the PTO of AAK are (in conjunction with the school administration):
  - a. Assist with the coordination and planning of special events in conjunction with the administration.
  - b. Coordinate the volunteers for special events and distribute a list to the administration and teachers.
  - c. Develop/organize new activities/events for families to generate parent involvement and engagement.
  - d. Act as a bridge to communicate ideas and recommend to the administration from parents/students.
- B. The following guidelines will govern the PTO unless changed by mutual agreement:
  - a. The membership of the organization (PTO) shall consist of all interested parents, guardians and educators of AAK.
  - b. There will be an elected board of nine members consisting of the following positions: President, Treasurer, Secretary, Board Liaison, Events Chair, Gala Chair, Fundraising Chair, and Teacher Appreciation Chair. These nine officers shall be entitled to vote.
  - c. Parents or legal guardians of student(s) attending the school are eligible to be elected to an officer's position after attending two PTO meetings in the past 12 months prior to taking office in August.
  - d. Committee Composition:
    - i. At the last meeting of the school year in May, the PTO shall elect a President, Treasurer, Secretary, Board Liaison, Events Chair, Gala Chair, Fundraising Chair, and Teacher Appreciation Chair.
    - ii. The administration shall attend the PTO meetings and serve in a guidance capacity.
    - iii. Each officer of this organization (PTO) shall be a member of the organization (PTO).
    - iv. Two persons may hold any office in a cooperative effort if there is a "tie" during an election.
    - v. Officers shall be elected annually by a majority voice or ballot vote.
    - vi. Officers shall serve for a term of one year. Each elected officer can serve only two consecutive years in the same office. A person who has served in an office for more than six months of a full term shall be deemed to have served a full term in such office.
    - vii. Nominees in an election shall be self-nominated or nominated by the community and will submit intent to run for an office to the President of the PTO or AAK's administrative office.
    - viii. A list of the nominated officers shall be published in an apparent newsletter prior to the election.
    - ix. A vacancy occurring in any office shall be filled for the expired term by a person elected by a majority of members present at a designated meeting.
    - x. If an office remains unfilled after election, it shall be considered a vacant office to be filled by a majority vote.



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## ARTICLE III – DUTIES OF OFFICERS

- A. President – The President of the PTO shall conduct all meetings of said committee, regularly scheduled and special. He/she should maintain constant communication with the administrative advisors, appoint working sub-committee (to be approved by the AAK Board of Directors) positions to be filled, and oversee the functioning of such committees in an ex-officio capacity. The chairperson shall see that PTO meeting dates agreed upon by the total committee are posted and announced via classroom home folders and the parent newsletter.
- B. Secretary – The Secretary shall keep a record of all the proceedings of PTO in the form of minutes and make a copy of said minutes available to each PTO member and school administration in accordance with the procedure established with the advisors, school secretarial staff, and school policy. The Secretary shall maintain an organization record book, which contains copies of all minutes, a copy of current bylaws, a current membership list, and shall have this record book on hand at every meeting.
- C. Treasurer – The Treasurer shall keep an accurate record of all money and financial transactions of the committee, working with the AAK bookkeeping staff. A PTO financial report can be obtained to present to the PTO Board at designated meetings. He/she is responsible to make sure that all monies raised by PTO fundraisers appropriately get to the business office for process.
- D. Community Events Chair – The Community Events Chair shall oversee the committee and volunteers that focus on coordinating and planning community events aimed at bringing together and strengthening the AAK community. These events include Spirit Week, Rollerland nights, family more or game nights.
- E. Teacher Appreciation Chair – The Teacher Appreciation Chair shall oversee the committee and volunteers that focus on coordinating and planning teacher appreciation week and various other teacher appreciation activities throughout the year.
- F. Fundraising Chair – The Fundraising Chair shall oversee the committee and volunteers to focus on coordinating and planning various small fundraisers (i.e. Box Tops, Milk Caps, Summer Bridge, etc.) and other administration approved fundraisers. The Chair will work in tandem with the PTO Treasurer and the AAK administration to plan and budget.
- G. Arts Gala Chair – The Arts Gala Chair shall oversee the committee and volunteers to focus on coordinating and planning the annual Arts Gala.
- H. Each officer upon the expiration of his/her term or in the case of resignation shall turn over to their successor or the AAK administration, without delay, all records, books, and other materials pertaining to the office or position.
- I. Annual reports shall be compiled by the officers and chairpersons of various committees appointed by the PTO and filed with the President of the PTO and AAK administration.
- J. In the event an officer fails to perform appointed duties in a competent manner or as



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prescribed in the bylaws or standing rules, or fails to attend three consecutive meetings without adequate excuse, the board may declare an officer's position vacant with a majority board vote.

- K. The term of office of the executive board members shall be thirteen months from the date of taking office. The last month of their term is to be a training month for the new officers
- L. The President shall serve as chairperson of the board.
- M. The executive board shall transact necessary business in person, by phone, or email between meetings of the organization and such other business as may be referred to it by the organization (PTO). All business transactions are to include the AAK administration.
- N. No communications are to be sent out without the President and AAK administration's approval.

## ARTICLE IV – MEETINGS

- A. Unless otherwise agreed upon by the committee, meetings will be monthly and will be limited to 1-1/2 hour.
- B. Items for inclusion on the agenda (especially those requiring research) should be submitted to the chairperson at least five days prior to the scheduled meetings. The chairperson is responsible for meeting with the administrator at least two days prior to the PTO meeting so that the agenda items can be jointly decided upon.
- C. The president will prepare the agenda for the general meeting. Anyone wishing to be on the agenda should contact the President.
- D. Election of officers shall take place in May.
- E. The privilege of making motions, debating, and voting shall be limited to members of the organization.
- F. Issues presented at any meetings shall be decided by a simple majority vote.
- G. Meetings shall be conducted in as informal a manner as possible using simple parliamentary procedure with Robert's Rules of Order, Newly Revised as an official guideline.

## ARTICLE V – COMMITTEES

- A. There shall be such committees created by the executive board as may be required to carry out the work of the organization.
- B. The present shall appoint the chairpersons of the committees.
- C. The term of office for chairpersons shall be one year or until successors have been appointed.
- D. Committee chairs shall keep the organization informed of their committees' progress.
- E. Reports shall be compiled annually by all chairpersons and filed with the President.



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## ARTICLE VI – BYLAWS

These bylaws may be amended at any general meeting of the organization (PTO) by a majority vote of a quorum of board members, provided notice of the proposed amendment(s) was given at a previous meeting, or thirty days written notice has been given to the membership: Proposed amendments must first be discussed with the AAK administration prior to distribution and approved by the AAK Board of Directors.

As a committee of the AAK Board of Directors, the PTO shall abide by the Colorado Open Records Act and abide by the provisions therein.

# Academy of Arts and Knowledge 2023-2024 School Calendar

## July

3-7 CLC Closed  
26-28 Teachers on Duty

July 2023						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## August

31-8 Teachers on Duty  
2 Back 2 School BBQ  
3-4 Preassessment Days  
9 First Day of School  
17 Family Showcase

August 2023						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## September

1 Staff PD Day/CLC Open  
4 Labor Day/No School/No CLC  
8 Walk A Thon

September 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

## October

11 End of 1st Quarter  
12/13 P/T Conferences/CLC Open  
16-20 Fall Break CLC Open

October 2023						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## November

10 No Students/Staff Work Day/CLC Closed  
20-24 November Break  
20-22 CLC Open (11/22 CLC Closes at 3pm)  
23-24 CLC Closed

November 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

## December

20-29 Winter Break  
20-22 CLC Open  
25-29 CLC Closed

December 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## January

01/08 First Day Back!  
01/15 MLK Day/No School/No CLC  
01/19 End of 2nd Quarter

February 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

## February

02/16 No Students/Teacher Work Day/CLC Open  
02/19 Presidents Day/No School/CLC Closed

March 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## March

03/08 Science Fair  
03/29 End of 3rd Quarter

April 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

## April

04/08-04/19 State Assessments  
04/26 Professional Development Day/CLC Closed  
04/29-04/30 Spring Break

May 2024						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## May

05/01-05/03 Spring Break  
05/17 Talent Show  
05/23-05/24 Transition Conferences/CLC Open  
05/27 Memorial Day/No School/No CLC

June 2024						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

## June

06/13 Field Day/Last Day of School 12:30pm/CLC CLOSED  
06/13 End of 4th Quarter

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

Start Time: 8:15am  
End Time: 3:20pm  
1136 Student Contact Hours  
172 Student Contact Days  
190 Staff Contact Days