

**ACADEMY FOR INTEGRATED ARTS  
BOARD of DIRECTORS MEETING  
MINUTES**

December 8, 2022

4:00 p.m.

7910 Troost Ave., Kansas City, Missouri

Present: Emily Brown, Secretary  
Lynne Brown, Member  
Peter Brown, Member  
Brad Epsten, Chairman  
Patrick Lenoir, Member  
Cara Newell, Treasurer  
Jennifer Waddell, Member (4:20-5:12)

Also Present: Tricia DeGraff, Executive Director  
Asha Moore, Assistant Principal

**I. CALL TO ORDER AND ROLL CALL**

Brad Epsten called the meeting to order at 4:06.

**II. FINANCIAL REPORT**

Budget report-Cara Newell (attachment)  
Cara will review expenses related to gas leak/HVAC work.

**III. CONSENT AGENDA ITEMS**

- Approval of the minutes from the October 27, 2022 board meeting
- Approval of the warrant list (check registry and purchasing card record)
- Approval of the financial report:  
Motion: Lynne Brown  
Second: Peter Brown  
Vote: 6-0

**IV. ACTION ITEMS**

- Approval to accept the resignation of Linda Edwards from the AFIA board of directors:  
Motion: Lynne Brown  
Second: Peter Brown  
Vote: 6-0
- Approval of the Audit for Fiscal Year ending 2022:  
Cara noted that a Single Audit was required due to expending more than \$750,000 federal funds in one fiscal year.  
Motion Finance Committee  
Vote: 6-0

- Approval to amend the agenda to approve a new hire:  
Motion: Cara Newell  
Second: Peter Brown  
Vote: 6-0
- Approval to hire Ally Birkett as a paid counselor intern:  
Motion: Emily Brown  
Second: Peter Brown  
Vote: 6-0

Board retreat follow-up:

- Develop action steps related to growth areas-work through Education and Governance Committees.
- Next step: Jennifer and Emily will review and combine for discussion at upcoming Education and Governance Committee meetings.

Discussion about DEI training for the AFIA Board of Directors.

- Approval to contract with Dr. Auburn Ellis, Studio 5400 to facilitate DEI training:  
Motion: Lynne Brown  
Second: Cara Newell  
Vote: 7-0

**V. EXECUTIVE DIRECTOR'S REPORT**

- Monthly Update-Tricia DeGraff ( attachment)

**VI. DISCUSSION ITEMS/COMMITTEE REPORTS**

- Education Committee did not meet.
- Audit/Finance met on November 17th (attachment)
- Governance Committee did not meet.

**VII. NEW BUSINESS**

None

**VIII. EXECUTIVE SESSION**

Recommendation to enter into executive session for the purpose of conducting business related to personnel, real estate, and/or legal issues as specified in Section 610/021 of the Missouri Sunshine Law.

**X. ADJOURNMENT**

Motion to adjourn: Peter Brown  
Second: Patrick Lenoir  
Vote: 6-0

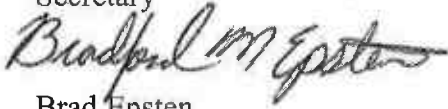
Meeting adjourned at 5:24 p.m.

Next Board Meeting is on January 26, 2023 at 4:00 p.m. via Zoom.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Emily Brown".

Emily Brown  
Secretary

A handwritten signature in cursive script, appearing to read "Brad Epsten".

Brad Epsten  
Chairman



# Academy for Integrated Arts

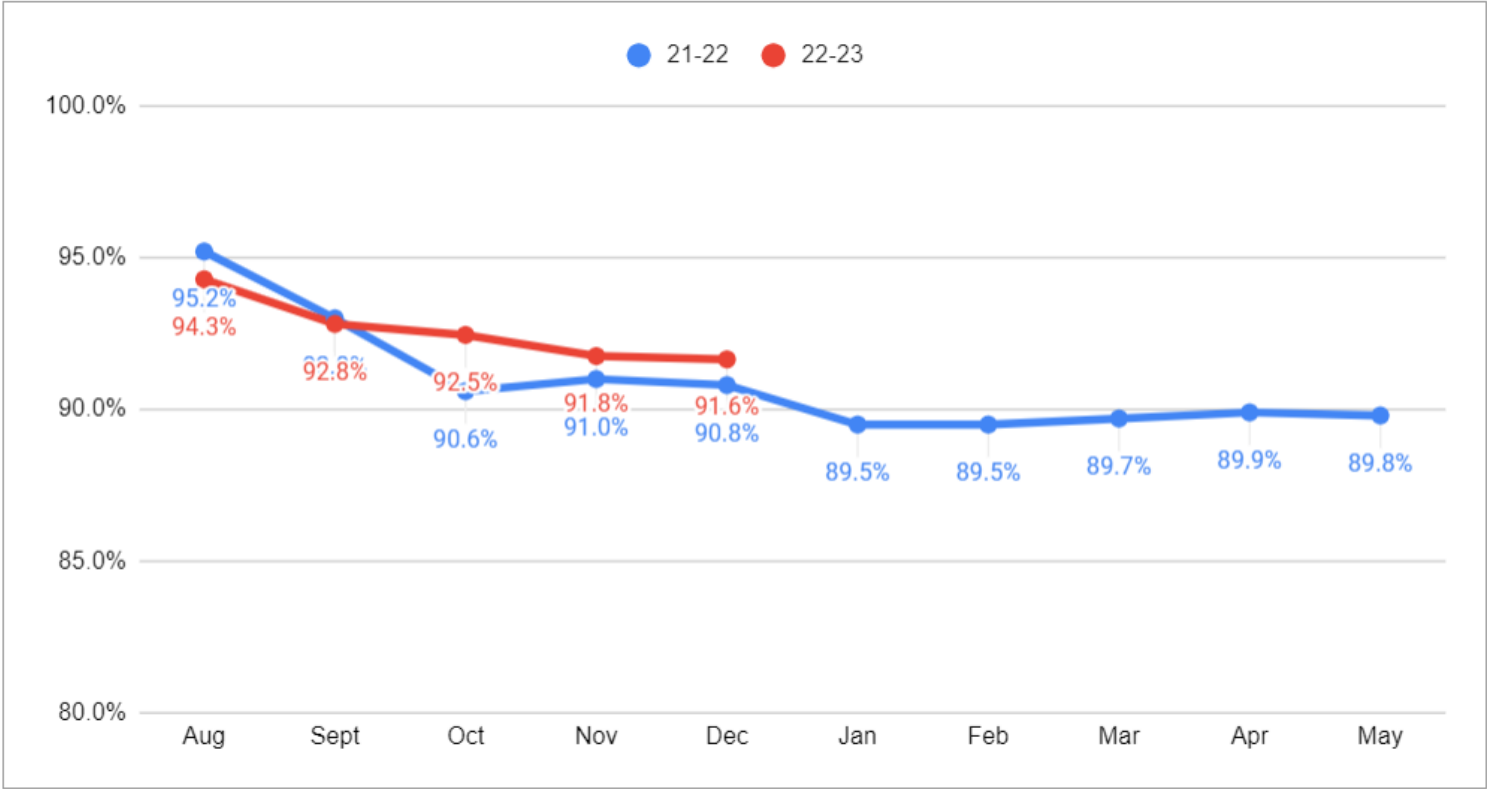
Executive Director's Report

December 8, 2022

## Enrollment 2022-2023

| Grade | 8/22 | Sept | Oct | Dec | Jan | Feb | Mar | Apr | May | June |
|-------|------|------|-----|-----|-----|-----|-----|-----|-----|------|
| PK    | 16   | 16   | 16  | 16  |     |     |     |     |     |      |
| TK    | 9    | 7    | 7   | 7   |     |     |     |     |     |      |
| K     | 34   | 35   | 36  | 37  |     |     |     |     |     |      |
| 1st   | 41   | 42   | 42  | 41  |     |     |     |     |     |      |
| 2nd   | 42   | 42   | 41  | 40  |     |     |     |     |     |      |
| 3rd   | 39   | 40   | 40  | 39  |     |     |     |     |     |      |
| 4th   | 41   | 40   | 37  | 35  |     |     |     |     |     |      |
| 5th   | 35   | 35   | 33  | 32  |     |     |     |     |     |      |
| 6th   | 21   | 21   | 20  | 20  |     |     |     |     |     |      |
| Total | 278  | 278  | 272 | 267 |     |     |     |     |     |      |

# Year to Date Attendance Percentage



# After School Clubs

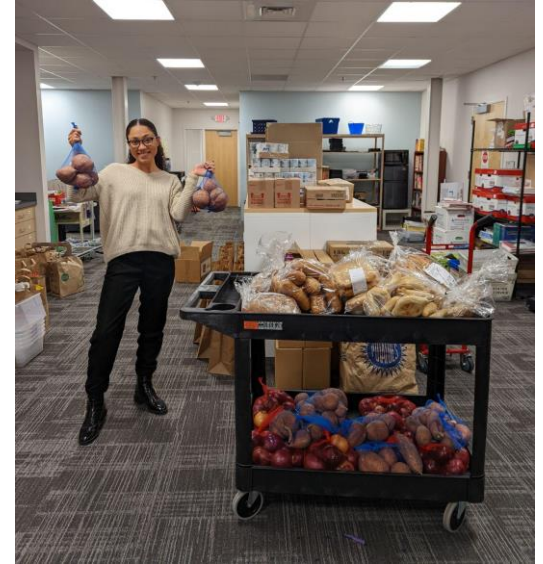
On average, 112 students are attending each session.



Priority 2 from AFIA's [Equity Work Plan](#)): Create a safe, welcoming and inclusive environment for all students, staff members, and families at AFIA.

# Partnership Updates

- Tricia attended the SchoolSmartKC Talent Alumni/Advisory Cohort Dinner and the Fall meeting
  - Discussed plans for next steps with the talent cohort
- Jenessa Daniels, Social Worker, is participating in the McKinney Vento School Cooperative through SchoolSmartKC
- Jenessa Daniels, Social Worker, is facilitating AFIA's new School Food Pantry in partnership with Harvesters and SchoolSmartKC.
  - In November, 88 individuals across 21 families requested and received food from our school pantry through our new partnership with Harvesters.





# Partnership Updates - Continued

- In collaboration with SchoolSmartKC, AFIA is participating in the Next Education Workforce Learning Cohort. Through this cohort, we are participating in a series of virtual sessions related to implementing a team-based approach in schools.
  - As a part of this, Tricia and Karren engaged in four school visits in the Phoenix area on October 29 - 30. During these visits, we observed various approaches to team-based teaching.



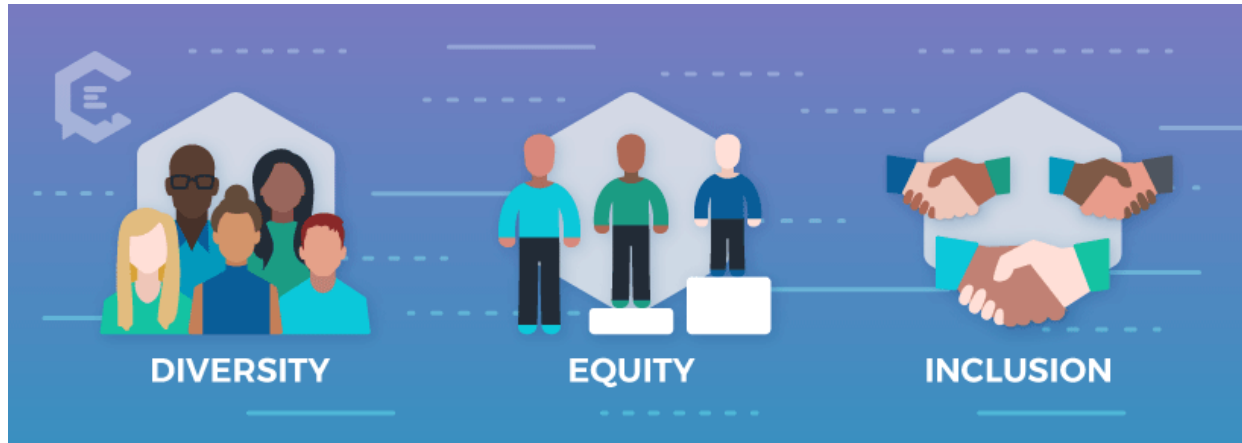
# School App KC Updates

| <b>Date</b> | <b>PK</b> | <b>TK</b> | <b>K</b> | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>Total</b> | <b># of apps at same week for 22-23SY</b> | <b># of apps at same week for 21-22Y</b> | <b># of apps at same week for 20-21 SY</b> | <b># of apps at same week for 19-20 SY</b> |
|-------------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|--------------|---|--|--|--|
| 12/5/22     | 8         | 2         | 26       | 1        | 0        | 1        | 2        | 0        | 3        | 43           | 56  | 33                                       | 98   | 58   |

# Upcoming Events

- Mark your calendars for December 15th: After school clubs showcase at 3:45 PM
- December 9th: Winter Luncheon

# AFIA & DEI (DIVERSITY, EQUITY & INCLUSION)



# Need for DEI Training at AFIA:

## **Student Demographics:**

- Ethnicity:
  - 74% African American
  - 5% Hispanic
  - 3.6% Indian
  - 7% Multi-Ethnic
  - 0.4% Pacific Islander
  - 10% White
- 69% qualify for SNAP, TANF, etc
  - AFIA is considered considered 100% FRL due to Community Eligibility Provision (CEP)
- 7% qualify for special ed services
- 11% identified as students in transition or homeless

# AFIA Demographics

White BIPOC

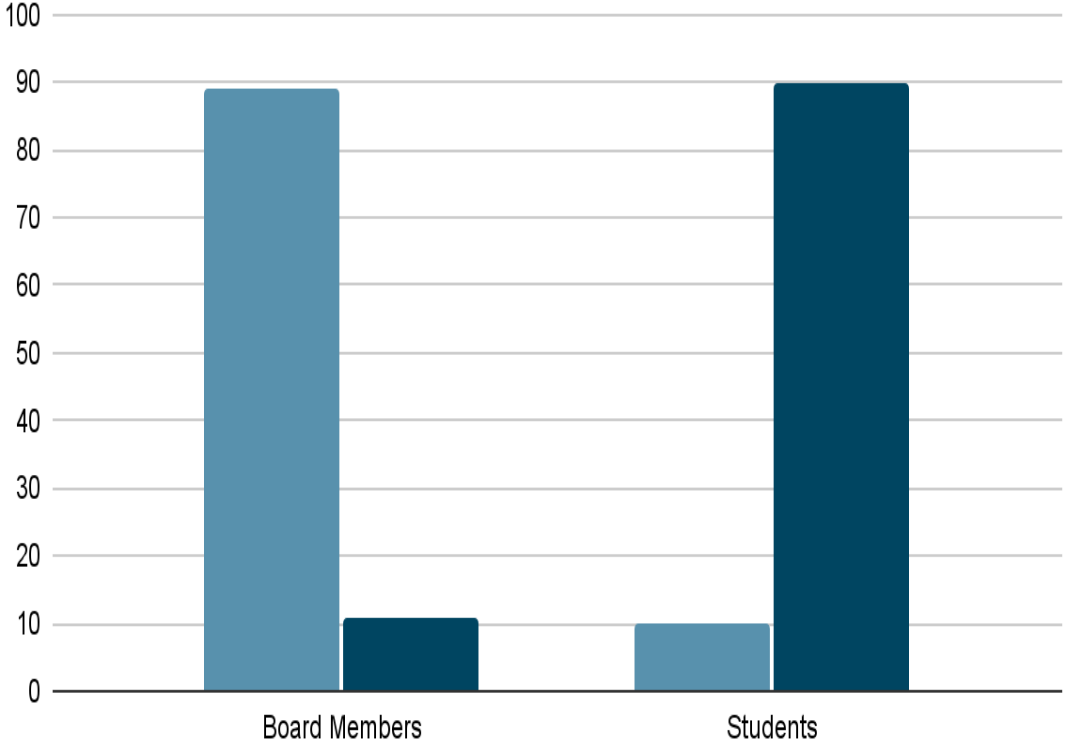
## Board Demographics:

- 11% BIPOC
- 89% White

## Student Demographics

- 10% White
- 90% BIPOC

**\* Nearly Opposite Ratio**



# Pandemic Accelerated K-12 Inequality Nationwide:

- ....“students in majority-Black schools remain five months behind their historical levels in both mathematics and reading, while students in majority-White schools are now just two months behind their historical levels, widening pre-pandemic achievement gaps.”<sup>1</sup>
- High-income parents are 21% more likely to report their child has participated in.....academic or mental-health recovery.....if current trends persist, **students from high-income families could recover unfinished learning by the end of this school year. Historically disadvantaged students, meanwhile, could remain up to a grade level behind their peers.**<sup>2</sup>

<sup>1</sup>Based on Curriculum Associates i-Ready fall 2021 assessment data. See *Understanding student learning: Insights from fall 2021*, Curriculum Associates, November 2021, curriculumassociates.com.

<sup>2</sup>This assumes that from fall 2021 to spring 2022 students catch up twice as many months of unfinished learning as they did between spring 2021 and fall 2021. It also factors in prepandemic achievement gaps between high-income and low-income schools.

# AFIA & DEI Training:

- AFIA staff have communicated concerns on make-up of the board being in stark contrast to our student population
- Additional concerns by staff about comments made by board members that are received as insensitive to staff, students and AFIA families
- We are serving a population that has historically (and currently) faces significant discrepancies in the quality of education, facilities, resources, and outcomes
- This would fulfill the requirement of all board members receiving annual training relating to our work on the AFIA board



# DEI Training Resource: Dr. Auburn Ellis / Studio 5400, LLC

## DEI Training Experience:

- Designed diversity & inclusion on-line course used on open-learning platform
- Training provided to local companies- Every & Charlie Hustle
- Designed workshop series & materials for King County (Seattle)
- Wrote “Merging Art and Educative Practice: Using Paintings as an Approach to Developing Anti-Racist Pedagogy” (2017)

## Background:

- Instructor for Chicago Public Schools from 2007-2017
- Developed trainings, workshops, curriculums and assessments
- Created and implemented curriculum development workshops:
  - Auditorium Theatre at Roosevelt University,
  - Art Institute-Chicago
  - Orpheum Theatre of Memphis

# DEI Training Outline\*:

Introduction: Institutional Assessment & survey

- Module 1 - Introduction to DE&I tenets
- Module 2 - Implicit Bias\outline goals
- Module 3 - Privilege
- Module 4 - Education Exclusion/Action plan

\*note: listed topics can change, according to best interest of the group

## Training Structure Options:

- On-Line Learning vs In-Person
- During board meetings- Module(s) divided into 20-30 minutes sessions taught by Dr. Ellis
- Standalone training session scheduled outside of board meetings

Training Fee: \$1200 -\$2400 depending on training structure.

Option for extension or expansion after evaluation of initial programming.

# Organizational Sustainability

The AFIA Board of Directors have a retreat scheduled for Nov. 3rd. At this retreat, the AFIA Board or Directors will review this pillar and specify additional action steps.

KEY:

Items from AFIA's Board Approved Strategic Plan are in blue font.

Items from AFIA's Performance Contract are in green font.

Items that are in both documents are in purple font.

| Goals:   | Metrics:   | Year | Strategies:  | Action Item   |
|--|--|------|--|---|
| Enhance the Board governance processes through industry best practices and leveraging collaborative resources to ensure a high quality and efficient Board of Directors. | <ul style="list-style-type: none"> <li>- Annually, 80% of the Board of Directors will attend 80% of the Board meetings</li> <li>- Annually, the board has made progress against its identified growth areas.</li> </ul>  |      |  | Provide oversight into Board of Directors attendance  |
|  |  |      | Annually, the Board of Directors will self-assess their effectiveness and create goals based on the self-assessment results.   |   |
|  |  |      | Annually, the Board of Directors will identify and agree upon no less than two strength areas and two growth areas and develop measurable goals based on the growth areas. | <ul style="list-style-type: none"> <li>Implement measurable processes to monitor Proficiency progress</li> <li>Diversify the board</li> </ul> |
|  |  |      | By August 2022, the Board of Directors will develop a formal succession plan for the Board of Directors.   | Formalized growth plan  |
|  |  |      | By August 2023, the Board of Directors will develop a formal succession plan for the AFIA Leadership team.   | Document a formal succession plan and gain Board of Directors approval  |
| Improve student learning by ensuring resources are available commensurate with performance expectations.   | <ul style="list-style-type: none"> <li>- Annually, the Executive Director and Finance Committee prepares, for Board approval, an annual budget aligning resources and expenditures to AFIA Goals and Measurable Objectives.</li> <li>- Annually, the school has a clean audit.</li> <li>- Annually, fund balance is 3% or greater.</li> <li>- Annually, unrestricted days on cash is at least 60 days.</li> <li>- Annually, the school meets its fundraising goals.</li> </ul> | 1    | Annually, keep abreast of governmental funding trends and issues and related impact on financial resources. Advocate for fair and adequate educational funding.            |   |
|  |  | 2    | By 2023/24, develop longer range financial forecast to better inform short range decisions and strategies.   |   |
|  |  | 2    | By 2023/24, develop strategy for identifying and applying for grants and donations.  |   |
|  |  | 2    | By 2023/2024, determine to what level the team teaching model should continue to be implemented (based on data) and identify strategy for funding the team teaching model. |   |
|  |  | 2    | By 2023/24, develop short and long term human resource needs forecast based on projected enrollment (Leadership, admin, faculty and staff) to inform financial forecasts.  |   |

## **Academy for Integrated Arts**



**GOVERNANCE PROFILE  
OCTOBER 24, 2022**

# GOVERNANCE PROFILE

## INTRODUCTION

The Governance Profile helps Charter School Boards identify how well they are implementing the principles and practices of high performing governing boards: Basic Organization, Effective Leadership, Aligning Quality Teaching and Supports, Creating a Culture for Learning, Continuous Communication and Using Data. The assessment also identifies the Board's capabilities and capacity to sustain good governance over time. The report presents a clear understanding of your strengths and shortcomings and provides a starting point for improving the work of the board.

## PROFILE SCORING

The Governance Profile Report provides an overall score, a score for each of the six dimensions and performance indicators. Included in the report is an in-depth analysis of each score including identifying gaps, highlighting strength areas and opportunities for improvement. The overall score is an average of all the responses on each indicator. Dimension scores are the average based on the responses given on each indicator. The assessment also provides the top five perceived areas of strengths and the top five perceived areas needing improvement.

The assessment uses a 0-5 scoring scale:

- 5** We are great at this
- 4** We do this consistently
- 3** We've done it some
- 2** Just talk about it
- 1** Happens accidentally
- 0** I don't know/don't have an answer

## OVERALL SCORE

**3.80**

You have set a solid foundation for quality board performance. There are some indicators that will require your attention in order to improve the effectiveness and efficiency of the Board.

## DIMENSION SCORES

DIMENSIONS



LEGEND

- 1** Dimension 1: Organization and Duties
- 2** Dimension 2: Leadership and Public Will
- 3** Dimension 3: Alignment and Quality
- 4** Dimension 4: School Culture
- 5** Dimension 5: Communication, Planning and Support
- 6** Dimension 6: Data and Decision Making

# DIMENSION 1: ORGANIZATION AND DUTIES

| Dimension score | What your score means   |
|-----------------|---|
| 3.63            | The Board is generally attentive to practicing the basics of organizing and executing their work. Looking critically at a few components or processes will improve the focus and depth of Board leadership. |

| Indicator score          | Indicator description  | What your score means  |
|--------------------------|--|--|
| 4.75<br>Low<br>Variance  | 1. Members of our Board share a value and accountability to be physically present for at least 90% of Board and Committee meetings       | The commitment to the Board and its Committees appear to be exemplary. Celebrate the success to sustain this important quality.  |
| 3.13<br>High<br>Variance | 2. Our Board composition is purposeful as to diversity and experience  | Some gaps in diversity are likely limiting the Board's capacity to make the most informed policy decisions. Examine where you can add to committees as well as improving the diversity of the Board through succession planning.   |
| 4.75<br>Low<br>Variance  | 3. The Board has adopted standards and practices for fiduciary responsibility that provide consistently clean audits without exceptions. | The Board seems generally comfortable that its fiscal oversight policies and processes are in good order. Be sure to keep a routine and transparent approach as you capitalize on this strength.   |
| 4.57<br>Low<br>Variance  | 4. The Board assures that an annual legal audit shows 100% compliance with applicable statutes and necessary policies.                   | The Board seems generally comfortable that compliance with legal policies and requirements are in good order. This is great risk management and is a strength for the Board.   |
| 3.13<br>High<br>Variance | 5. Our Board has a plan for board member succession.   | There seems to be some lack of clarity about how the Board will regenerate with an eye for filling seats with the right talent and commitment. The Board should review its plan or create one that the entire Board understands and supports.                                    |
| 2.88<br>High<br>Variance | 6. Our Board has a plan for CEO/School Leader succession.  | The Board and school would likely benefit from being more purposeful about CEO/School Leader succession and transition. This is an inevitable school reality and a primary job of the Board. More Board effort is necessary on this job.   |
| 2.86<br>High<br>Variance | 7. The Board and CEO/School Leader have a written document outlining roles, communication and relationship expectations                  | The Board appears to lack important formality and accountability in governing. You should have clearly defined, written and mutually-agreed upon roles and expectations. Improvement in this area will provide a more solid foundation for sustaining good governance over time. |

|                                   |  |  |
|-----------------------------------|--|--|
| <p>3.75<br/>High<br/>Variance</p> | <p>8. The Board has high-functioning committees that meet regularly provide analysis, work product and recommendations for action.</p> | <p>The work of board committees seems to need attention and improvement. Examine each committee's charter, membership and process for ways to improve how the board leverages committee structure for school success.</p>    |
| <p>3.25<br/>High<br/>Variance</p> | <p>9. The Board implements and updates a capacity development plan for onboarding members, training and board process improvement.</p> | <p>Identifying the leadership and governance improvement areas that the Board can learn more about may add specificity to your existing plan to keep improving governance.</p>   |
| <p>3.25<br/>High<br/>Variance</p> | <p>10. The Board has an annual calendar designating key functions, actions and reporting requirements.</p>                             | <p>Some Board members have a sense of the organization of the work of the board throughout the year. However, it is not universal, and important issues may be handled on an ad hoc basis or without proper preparation.</p> |



## DIMENSION 2: LEADERSHIP AND PUBLIC WILL

| Dimension score | What your score means   |
|-----------------|---|
| 3.77            | The Board generally does a good job of considering important factors and conditions in setting and owning the direction of the school. Adding depth and breadth to the planning and governance policy-making processes can improve Board efforts going forward. |

| Indicator score          | Indicator description  | What your score means   |
|--------------------------|--|---|
| 3.81<br>Std<br>Variance  | 1. The Board as a whole, and individuals Members of the Board, can articulate both the needs of students and the cost of success.  | The commitment of members of the Board seems to be mixed. There may be a need for written descriptions of all member, committee and Board functions to get consistent and effective performance.  |
| 4.50<br>Std<br>Variance  | 2. Members of the board know, and are committed to, the school's mission and goals   | This Board is viewed as strong and committed leaders of the school. There is visible support for the work that likely encourages others to engage in the efforts.   |
| 3.71<br>High<br>Variance | 3. Our Board engages the general public, other policy-makers, philanthropy and the non-profit sector to increase investment in, and support of, education in general and the Charter School. | A consistent and effective Board approach to external stakeholder or partner engagement seems to be missing at least some parts. An examination of Goals and a discussion of shared interest in the community may net some opportunities to leverage Board member time and relationships. |
| 4.17<br>Std<br>Variance  | 4. The Board has evidence that the level of resources committed to student learning and related programs is commensurate with our expectation to improve outcomes.                           | There is confidence that the school is well resourced to accomplish the learning outcomes outlined in Board goals and objectives. The Board should continue to look at conditions inside and outside the school to address new or emerging resource gaps.                                 |
| 3.14<br>High<br>Variance | 5. Our Board has a purposeful strategy for proactively listening to current and prospective students and their families.   | The Board is perceived as generally listening to those the school serves. Closely examine where you can effectively add ways to gain even more insight through school data, surveys, interviews, focus groups, etc. to create an even clearer shared view of those the school serves.     |
| 3.50<br>Std<br>Variance  | 6. Our Board has a purposeful strategy for proactively listening to school staff and other educational experts.  | While the Board has some intentionality about hearing from staff and education experts there is room to grow. Seeking out insight to the school's or student's most challenging issues can help the Board think about long-term resources and positioning.                                |

|                          |  |  |
|--------------------------|--|--|
| 3.47<br>High<br>Variance | 7. The Board actively considers race, equity and inclusion in the development of all policies and outcome measures.  | Race, equity and inclusion are a part of the ongoing work of the Board but may be handled in an episodic or ad hoc manner. Look to add a consistent examine of these issues in every Board action or policy. |
| 3.71<br>High<br>Variance | 8. The Board's expectations for school success considers local, state and national history and impact of institutional bias about race, class, culture and sexual orientation. | The Board grounds it's planning and expectations in historical and cultural realities. This kind of thinking and planning can help unravel long-standing biases and impediments to achievement.              |

## DIMENSION 3: ALIGNMENT AND QUALITY

| Dimension score | What your score means   |
|-----------------|---|
| 3.97            | You have a solid focus on the human elements of highly effective teachers in the classroom and the complex needs and situations of students. Looking to expand and deepen the Board's learning about these critical levers for change can improve policy and budget-making. |

| Indicator score         | Indicator description   | What your score means   |
|-------------------------|---|---|
| 4.00<br>Std<br>Variance | 1. We set ambitious but realistic annual goals for improving student outcomes, benchmarked to high achieving Schools  | The Board has the School(s) focused on high achievement. Keep elevating the awareness of School(s)s nationally and internally that have the results you want for your students.   |
| 4.25<br>Low<br>Variance | 2. The Board requires a fiscal plan and budget that shows specific alignment of resources to ambitious goals for student achievement.                           | As a strength for the Board, its purposeful process for aligning outcomes and resources is an important success driver.   |
| 4.13<br>Std<br>Variance | 3. The Board assures resources to attract, develop and retain the highest quality instructional staff available.  | There is a very positive sense that the School(s) has the resources to put the right talent in classrooms with students. The Board should be certain, through policy and budget, that there is a long-term strategy to maintain this strength.  |
| 3.89<br>Std<br>Variance | 4. The Board has established continuous improvement as an organizational value and makes specific investments in supporting it at every level of the School(s). | The Board has been creating some expectation for a "growth mentality." This may be limited to certain roles and functions. The Board can expand and deepen the application of this important value.   |
| 3.50<br>Low<br>Variance | 5. The Board has specific achievement goals for non-academic student success (i.e. social, emotional, citizenship, work readiness, etc.)                        | The Board has made whole student development a significant priority. The Board may find value in examining how current policies, goals and practices align with social determinants of health research.   |
| 4.22<br>Std<br>Variance | 6. The Board requires a fiscal plan and budget that shows specific alignment of resources or partnerships to ambitious goals for non-academic success.          | The investment and results in social and emotional learning are both significant and tracked in routine Board reports. Continuing to see and understand the relationship of the whole student, their families and the community ecosystem may give the Board more opportunities to leverage partners for student success. |

3.78  
Std  
Variance

7. The Board is highly aware of gaps in outcomes between subgroups of students, asks questions about these gaps, and tracks efforts to close these gaps (by, for example, race, gender, ELL, SPED).

The Board examines the unique progress of subgroups in the student population. Spending more time examining the differences, including strengths and barriers to learning, may aid the Board in setting policy and budget priorities for closing achievement gaps.

## DIMENSION 4: SCHOOL CULTURE

| Dimension score | What your score means   |
|-----------------|---|
| 3.79            | The Board is leading efforts to encourage an open and communicative culture that values stakeholders. Look for board, committee or community processes that can advance this good work. |

| Indicator score          | Indicator description  | What your score means  |
|--------------------------|--|--|
| 3.74<br>High<br>Variance | 1. The Board encourages proactive, intentional and transparent communication in all interactions.                                | The Board is perceived generally as open and active in communicating. Creating intentional space for both listening and sharing with each important group of stakeholders may add even more value to the work of the Board.  |
| 3.63<br>High<br>Variance | 2. The Board recognizes and interrupts bias and negative mindsets about families.  | There are positive signs that the Board is proactive in protecting and supporting families. Requiring all functions of the education enterprise to identify and leverage family strengths or assets can accelerate engagement and learning.  |
| 3.56<br>High<br>Variance | 3. The Board honors family voices and knowledge base as partners in the education of students.                                   | Solid efforts seem to be in place to take family points of view and needs seriously. Structured focus groups, surveys and policy-topic interviews may add more robust learning and insight for the Board.  |
| 4.05<br>Std<br>Variance  | 4. The Board honors teacher voices and knowledge base as partners in the education of students.                                  | There is a healthy relationship with the professional experts who can add value to the policy-making process. Expecting the educational experts to provide both solution sets and impact analysis should continue to be one of the standard practices in the Board considering policy choices. |
| 3.89<br>Std<br>Variance  | 5. The Board owns its stake in a collective responsibility for student achievement and success.                                  | The Board seems focused and accountable for the success of students and the School(s) overall. Focusing 80% of Board time and discussion on specific policy or resource decisions that can positively impact results is a good standard to meet.   |
| 3.76<br>High<br>Variance | 6. The Board regularly reflects on family, community and partner engagement practices and efficacy for impact on school outcomes | Your Board seems to be intentional about practices for engaging others in the policy process so that outcomes are improved. Keep expanding Board committee processes to build on-going, proactive engagement.  |
| 3.88<br>High<br>Variance | 7. The Board and Members of the Board encourage dissent, inquiry and deep questioning at all levels.                             | There is a healthy atmosphere of seeking out information and ideas that can propel or accelerate success. Examine how each Board Committee, Board meeting and Board process purposely checks for clarity and diverse points of view.   |

## DIMENSION 5: COMMUNICATION, PLANNING AND SUPPORT

| Dimension score | What your score means   |
|-----------------|---|
| 3.83            | The Board has some solid practices in communicating and planning. They may need to apply these more widely to all committees and processes. |

| Indicator score          | Indicator description   | What your score means   |
|--------------------------|---|---|
| 4.00<br>Std<br>Variance  | 1. The Board regularly reflects on the results of established priorities, outcomes and expected success measures.   | It appears that the Board is guided by a commitment to spend its time looking intently at results. It may be useful to have an annual calendar that schedules reports, discussion and policy conversations about every significant goal or policy.  |
| 3.88<br>Std<br>Variance  | 2. The Board has a productive way of communicating and working together on a regular basis.   | At least some members of the Board find the process of working together to be challenging or less productive than it should be. Establishing and adopting routine protocols about content, means and timing of communication between members of the Board is important in this complicated environment.   |
| 3.50<br>High<br>Variance | 3. Our committee structure and cross-committee communication makes our work together more effective.  | Committee focus, work and sharing could be adding even more value to the work of the Board. The Board should consider reviewing each board committee charter or charge that outlines role, expectations, composition, communication and reporting to ensure a focus on improved policy-making.  |
| 3.00<br>High<br>Variance | 4. The Board is accountable for implementing its own strategic communications plan that identifies key stakeholders, messages and outreach methods.                         | There is more that the Board and its members can do to communicate and advocate for the interests of the School(s). A more formal communication plan that assures common messaging and targets outreach efforts by members of the Board is a key element of effective governance.   |
| 4.13<br>Std<br>Variance  | 5. The Board has a three to five-year plan that assures the School(s) will have resources available to meet the needs of students.  | The Board has a solid long-term view of the fiscal viability and improved effectiveness of the School(s). Each Board member should be able to explain the linkage between improving results and need for resources that guides this long-term fiscal plan.  |
| 3.63<br>High<br>Variance | 6. The Board actively supports the school leader in identifying and connecting with organizations in our community that can leverage resources to benefit student learning. | The Board seems aware of adding value by supporting outreach to other partners in the ecosystem to support the School(s) and students. Making certain that the plan for engagement is CEO/Superintendent led and that Board members play known and specific roles may bring better advocacy and influence for effective partnerships in areas like social and emotional learning, health and mental health. |

|                                  |  |   |
|----------------------------------|--|---|
| <p>4.25<br/>Std<br/>Variance</p> | <p>7. The Board sees summaries of the school's use of multiple methods to determine the learning needs and assets of children and their families in our community.</p> | <p>Members of the Board seem very aware of how the School(s) develops a deep understanding of how to improve teaching and learning. Using this understanding of the complexity and results of seeing students holistically should be a common Board practice when considering any policy affecting teaching and learning.</p> |
| <p>3.75<br/>Std<br/>Variance</p> | <p>8. The Board has access to best or promising practices that help us to govern and achieve our goals.</p>  | <p>The Board appears to be aware of the tenets of high-performing boards but may need to focus, assess and implement them more consistently. Frameworks and guidelines are readily available online, through professional associations as well as local and national Charter School groups.</p>                               |
| <p>4.22<br/>Std<br/>Variance</p> | <p>9. The Board has evidence that the CEO/Superintendent assures best or promising practices throughout the school.</p>  | <p>The Board appears to understand the the School(s) use of best practice. By acting on the implications of using best practices throughout the School(s), the Board can assure policy - budget - practice alignment.</p>   |
| <p>3.88<br/>Std<br/>Variance</p> | <p>10. We have a specific plan for learning and sharing information as a Board that is aligned to our high expectations for student achievement.</p>                   | <p>The members of the Board appear to be learning and sharing information framed by the School(s) expectations for success. They may benefit from creating a more detailed strategy for deeper learning about each specific goal area the Board creates.</p>  |

## DIMENSION 6: DATA AND DECISION MAKING

| Dimension score | What your score means   |
|-----------------|---|
| 3.93            | Your seriousness about being data driven is generally a strong point. Closely examine board and committee process, community engagement opportunities and internal evaluations to find more ways to use the good data system you're creating. |

| Indicator score         | Indicator description  | What your score means   |
|-------------------------|--|---|
| 4.13<br>Std<br>Variance | 1. Our Board uses data to establish and track measurable goals and objectives for student achievement and social, emotional growth.  | The Board is proficient at using data for setting goals and for seeing how much progress is being made toward achieving them. Refining, mining and disaggregating data may lead to even more insight and Board knowledge.   |
| 4.22<br>Std<br>Variance | 2. Our board uses data to establish and track annual budget priorities for the school.   | This appears to be a Board strength. Going forward, every member of the Board should be able to demonstrate the alignment of priority outcomes and program investments.   |
| 3.89<br>Std<br>Variance | 3. Our board uses data to understand state and school-chosen academic testing measures for all students, broken down by subgroup (e.g. race, gender, special needs, English language learner)  | There seems to be some reasonable understanding among members of the Board about academic testing measures. For some the volume of data, its complexity or organization or the use of acronyms and jargon may impede their understanding. Creating reasonable reports aligned with Board/Performance Contract expectations that have a routine reporting schedule may help improve understanding and use of the data. |
| 4.00<br>Std<br>Variance | 4. We review a dashboard linked to Board goals at least quarterly that includes measures of student success other than test scores, such as enrollment, attendance, discipline, school culture, SPED referrals, AP placements, graduations rates, etc., benchmarked against high performing schools. | The Board has a good process for routinely seeing and using non-academic data to inform policy-making. Keep looking for deeper understandings of the intersections of behavior, culture, circumstances and learning.  |
| 3.88<br>Std<br>Variance | 5. The Board asks questions and get reasonable answers when something of concern in these dashboards is presented.   | Open inquiry, study and critical analysis of data is present but likely not proactive. It is important to build this capacity for informed and effective policy-making. The Board should actively seek information about areas of concern and establish reasonable parameters for response.   |



|                                   |   |  |
|-----------------------------------|---|--|
| <p>3.86<br/>Std<br/>Variance</p>  | <p>6. We actively promote learning and data sharing among the members of the Board, with partners and within the staff leadership.</p>  | <p>Data is being used as a tool to educate partners, staff and the Board on important issues. The more that the Board integrates compelling data points into a purposeful communication plan and its Board development activities, the more impact you'll have in policy and partnerships.</p>   |
| <p>3.43<br/>High<br/>Variance</p> | <p>7. The Board has access to local current and longitudinal data about the conditions, assets, resources (i.e. funding) and barriers to success for students and their families.</p> | <p>The Board appears to be getting some important local information that can lead to more effective policy, programs and partnerships that better meet student and family needs or leverage their assets. Consider the ways the each of your Board committees could use data from local and regional sources (governmental, research, policy groups, universities, etc.) in doing their work to inform policy recommendations.</p> |

# MATURITY MODEL

## The Getting-to-the-Basics Board

The Board addresses the fundamental organization and jobs of governing.

Associated Indicators: D01: 01, 07; D02: 01, 02; D03: 01; D04: 01, 05; D05: 01, 02; D06: 01, 02;

## The Compliance Board

The Board focuses on compliance with fiscal, legal and policy requirements and considerations.

Associated Indicators: D01: 02, 03, 04; D02: 04; D03: 02, 03; D04: 03, 04; D05: 03, 04; D06: 03, 04;

## The Learning Board

The Board is purposeful about a "growth mentality" for themselves and the School(s) environment.

Associated Indicators: D01: 05, 06, 09; D02: 03, 05, 06, 08; D03: 04, 07; D04: 02, 06, 07; D05: 05, 07, 08, 09, 10; D06: 05, 06;

## The Integrative Board

The Board sees its work and policy-making responsibility in a context larger than the School(s).

Associated Indicators: D01: 08, 10; D02: 07; D03: 05; D05: 06; D06: 07;

Each indicator in the assessment is linked to a maturity level. The aggregate scores of those indicators show the progress toward each maturity level.

- **GREEN** - The Board appears to be successfully addressing its responsibilities at this level. Find time to acknowledge and celebrate the good work you are doing.
- **YELLOW** - There are positive signs of good governance at this level as well as areas for improvement. The Board should examine and address the governance behaviors or practices that seem to be lagging. Include time to reflect and share how each committee and board meeting goes. Look at both work product and processes for ways to keep improving.
- **RED** - The Board is not meeting expectations for good governance at this level. The Board should create a comprehensive plan for improvement with 60, 90 and 120 day targets. (An average score between 0 and 3.25 on related indicators.)

# IMPROVE YOUR GOVERNANCE PERFORMANCE

Boards can use the Governance Profile to direct strategic discussions about how to improve your day-to-day performance in leading the School. By knowing the current level of your performance as scored by the Board and stakeholders, you can better prioritize and focus your efforts, set improvement targets and establish measures.

*Here are some suggestions on how to use your assessment report:*

- Use your assessment report to engage all members of the Board in strategic discussions about your strengths and shortcomings.
- Prioritize and target the areas of improvement that are most critical.
- Highlight and celebrate your strengths.

*As you review your perceived strengths and areas needing improvement use strategic questions to explore the implications the report has on the Board.*

- What dimensions and indicators show our highest scores?
- What are we doing in these areas that account for our success?
- In what areas are lower indicator scores more common (and consistent)?
- How do you plan to improve the priority low scores?
- Are there indicators with higher scores that represent strengths you can use to help improve lower scores?

*Top five perceived areas of strength (highest scores)*

- 4.75 Members of our Board share a value and accountability to be physically present for at least 90% of Board and Committee meetings
- 4.75 The Board has adopted standards and practices for fiduciary responsibility that provide consistently clean audits without exceptions.
- 4.57 The Board assures that an annual legal audit shows 100% compliance with applicable statutes and necessary policies.
- 4.50 Members of the board know, and are committed to, the school's mission and goals
- 4.25 The Board requires a fiscal plan and budget that shows specific alignment of resources to ambitious goals for student achievement.

*Perceived areas needing improvement:*

- 3.13 Our Board composition is purposeful as to diversity and experience
- 3.13 Our Board has a plan for board member succession.
- 3.00 The Board is accountable for implementing its own strategic communications plan that identifies key stakeholders, messages and outreach methods.
- 2.88 Our Board has a plan for CEO/School Leader succession.
- 2.86 The Board and CEO/School Leader have a written document outlining roles, communication and relationship expectations



**SCHOOLSMART**  
KANSAS CITY



**GOVERNANCE PROFILE  
HISTORICAL COMPARISON  
OCTOBER 24, 2022**

## HISTORICAL COMPARISON

## OVERALL SCORES

|         | Current | 2021 | 2020 |
|---------|---------|------|------|
| Overall | 3.80    | 3.72 | 3.74 |

### Dimension

# 1

## DIMENSION 1: ORGANIZATION AND DUTIES

|         | Current | 2021 | 2020 |
|---------|---------|------|------|
| Overall | 3.63    | 3.60 | 3.49 |

| Indicator  | Current | 2021 | 2020 |
|--|---------|------|------|
| 1. Members of our Board share a value and accountability to be physically present for at least 90% of Board and Committee meetings       | 4.75    | 4.44 | 4.30 |
| 2. Our Board composition is purposeful as to diversity and experience  | 3.13    | 3.00 | 3.00 |
| 3. The Board has adopted standards and practices for fiduciary responsibility that provide consistently clean audits without exceptions. | 4.75    | 4.75 | 4.50 |
| 4. The Board assures that an annual legal audit shows 100% compliance with applicable statutes and necessary policies.                   | 4.57    | 4.50 | 4.56 |
| 5. Our Board has a plan for board member succession.   | 3.13    | 2.89 | 2.71 |
| 6. Our Board has a plan for CEO/School Leader succession.  | 2.88    | 2.25 | 2.40 |
| 7. The Board and CEO/School Leader have a written document outlining roles, communication and relationship expectations                  | 2.86    | 3.00 | 2.80 |

|   |      |      |      |
|---|------|------|------|
| 8. The Board has high-functioning committees that meet regularly provide analysis, work product and recommendations for action. | 3.75 | 4.11 | 3.90 |
| 9. The Board implements and updates a capacity development plan for onboarding members, training and board process improvement. | 3.25 | 3.22 | 2.89 |
| 10. The Board has an annual calendar designating key functions, actions and reporting requirements.                             | 3.25 | 4.00 | 3.11 |

**DIMENSION 2: LEADERSHIP AND PUBLIC WILL**

|         | Current | 2021 | 2020 |
|---------|---------|------|------|
| Overall | 3.77    | 3.62 | 3.79 |

| Indicator  | Current | 2021 | 2020 |
|--|---------|------|------|
| 1. The Board as a whole, and individuals Members of the Board, can articulate both the needs of students and the cost of success.  | 3.81    | 3.47 | 3.71 |
| 2. Members of the board know, and are committed to, the school's mission and goals   | 4.50    | 4.25 | 4.53 |
| 3. Our Board engages the general public, other policy-makers, philanthropy and the non-profit sector to increase investment in, and support of, education in general and the Charter School. | 3.71    | 3.58 | 3.71 |
| 4. The Board has evidence that the level of resources committed to student learning and related programs is commensurate with our expectation to improve outcomes.                           | 4.17    | 3.86 | 4.16 |
| 5. Our Board has a purposeful strategy for proactively listening to current and prospective students and their families.   | 3.14    | 3.00 | 3.31 |
| 6. Our Board has a purposeful strategy for proactively listening to school staff and other educational experts.  | 3.50    | 3.27 | 3.12 |
| 7. The Board actively considers race, equity and inclusion in the development of all policies and outcome measures.  | 3.47    | 3.69 | 3.65 |
| 8. The Board's expectations for school success considers local, state and national history and impact of institutional bias about race, class, culture and sexual orientation.               | 3.71    | 3.69 | 3.93 |

**DIMENSION 3: ALIGNMENT AND QUALITY**

|         | Current | 2021 | 2020 |
|---------|---------|------|------|
| Overall | 3.97    | 3.93 | 3.97 |

| Indicator   | Current | 2021 | 2020 |
|---|---------|------|------|
| 1. We set ambitious but realistic annual goals for improving student outcomes, benchmarked to high achieving Schools  | 4.00    | 3.89 | 4.10 |
| 2. The Board requires a fiscal plan and budget that shows specific alignment of resources to ambitious goals for student achievement.   | 4.25    | 4.00 | 4.30 |
| 3. The Board assures resources to attract, develop and retain the highest quality instructional staff available.  | 4.13    | 4.00 | 4.30 |
| 4. The Board has established continuous improvement as an organizational value and makes specific investments in supporting it at every level of the School(s).                                     | 3.89    | 4.00 | 3.90 |
| 5. The Board has specific achievement goals for non-academic student success (i.e. social, emotional, citizenship, work readiness, etc.)  | 3.50    | 3.67 | 3.89 |
| 6. The Board requires a fiscal plan and budget that shows specific alignment of resources or partnerships to ambitious goals for non-academic success.  | 4.22    | 4.00 | 3.89 |
| 7. The Board is highly aware of gaps in outcomes between subgroups of students, asks questions about these gaps, and tracks efforts to close these gaps (by, for example, race, gender, ELL, SPED). | 3.78    | 4.00 | 3.40 |



**DIMENSION 4: SCHOOL CULTURE**

|         | Current | 2021 | 2020 |
|---------|---------|------|------|
| Overall | 3.79    | 3.62 | 3.82 |

| Indicator  | Current | 2021 | 2020 |
|--|---------|------|------|
| 1. The Board encourages proactive, intentional and transparent communication in all interactions.                                | 3.74    | 3.69 | 4.00 |
| 2. The Board recognizes and interrupts bias and negative mindsets about families.  | 3.63    | 3.64 | 3.93 |
| 3. The Board honors family voices and knowledge base as partners in the education of students.                                   | 3.56    | 3.44 | 3.71 |
| 4. The Board honors teacher voices and knowledge base as partners in the education of students.                                  | 4.05    | 3.75 | 3.88 |
| 5. The Board owns its stake in a collective responsibility for student achievement and success.                                  | 3.89    | 3.88 | 3.78 |
| 6. The Board regularly reflects on family, community and partner engagement practices and efficacy for impact on school outcomes | 3.76    | 3.69 | 3.76 |
| 7. The Board and Members of the Board encourage dissent, inquiry and deep questioning at all levels.                             | 3.88    | 3.27 | 3.67 |

## DIMENSION 5: COMMUNICATION, PLANNING AND SUPPORT

|         | Current | 2021 | 2020 |
|---------|---------|------|------|
| Overall | 3.83    | 3.76 | 3.70 |

| Indicator   | Current | 2021 | 2020 |
|---|---------|------|------|
| 1. The Board regularly reflects on the results of established priorities, outcomes and expected success measures.   | 4.00    | 3.67 | 3.60 |
| 2. The Board has a productive way of communicating and working together on a regular basis.   | 3.88    | 3.89 | 4.00 |
| 3. Our committee structure and cross-committee communication makes our work together more effective.  | 3.50    | 4.11 | 4.00 |
| 4. The Board is accountable for implementing its own strategic communications plan that identifies key stakeholders, messages and outreach methods.                         | 3.00    | 3.57 | 2.80 |
| 5. The Board has a three to five-year plan that assures the School(s) will have resources available to meet the needs of students.  | 4.13    | 4.00 | 3.44 |
| 6. The Board actively supports the school leader in identifying and connecting with organizations in our community that can leverage resources to benefit student learning. | 3.63    | 3.78 | 4.00 |
| 7. The Board sees summaries of the school's use of multiple methods to determine the learning needs and assets of children and their families in our community.             | 4.25    | 3.78 | 4.13 |
| 8. The Board has access to best or promising practices that help us to govern and achieve our goals.  | 3.75    | 3.44 | 3.33 |
| 9. The Board has evidence that the CEO/Superintendent assures best or promising practices throughout the school.  | 4.22    | 3.78 | 3.78 |

|   |      |      |      |
|---|------|------|------|
| 10. We have a specific plan for learning and sharing information as a Board that is aligned to our high expectations for student achievement. | 3.88 | 3.56 | 3.44 |
|---|------|------|------|

## DIMENSION 6: DATA AND DECISION MAKING

|         | Current | 2021 | 2020 |
|---------|---------|------|------|
| Overall | 3.93    | 3.98 | 3.61 |

| Indicator  | Current | 2021 | 2020 |
|--|---------|------|------|
| 1. Our Board uses data to establish and track measurable goals and objectives for student achievement and social, emotional growth.  | 4.13    | 4.11 | 3.80 |
| 2. Our board uses data to establish and track annual budget priorities for the school.   | 4.22    | 4.25 | 4.22 |
| 3. Our board uses data to understand state and school-chosen academic testing measures for all students, broken down by subgroup (e.g. race, gender, special needs, English language learner)  | 3.89    | 4.00 | 3.89 |
| 4. We review a dashboard linked to Board goals at least quarterly that includes measures of student success other than test scores, such as enrollment, attendance, discipline, school culture, SPED referrals, AP placements, graduations rates, etc., benchmarked against high performing schools. | 4.00    | 3.89 | 3.33 |
| 5. The Board asks questions and get reasonable answers when something of concern in these dashboards is presented.   | 3.88    | 4.11 | 3.56 |
| 6. We actively promote learning and data sharing among the members of the Board, with partners and within the staff leadership.  | 3.86    | 4.00 | 3.50 |
| 7. The Board has access to local current and longitudinal data about the conditions, assets, resources (i.e. funding) and barriers to success for students and their families.   | 3.43    | 3.50 | 2.67 |

# MATURITY SCORES

|   | Current   | 2021   | 2020                           |
|---|---|--|--------------------------------|
| <p><b>The Getting-to-the-Basics Board</b></p> | <p><b>Biggest Improvements:</b><br/>           Dimension 2 Indicator 1: 9.80%<br/>           Dimension 5 Indicator 1: 8.99%<br/>           Dimension 1 Indicator 1: 6.98%</p> <p><b>Top Setbacks:</b><br/>           Dimension 1 Indicator 7: -4.67%<br/>           Dimension 6 Indicator 2: -0.71%<br/>           Dimension 5 Indicator 2: -0.26%</p>    | <p><b>Biggest Improvements:</b><br/>           Dimension 6 Indicator 1: 8.16%<br/>           Dimension 1 Indicator 7: 7.14%<br/>           Dimension 1 Indicator 1: 3.26%</p> <p><b>Top Setbacks:</b><br/>           Dimension 4 Indicator 1: -7.75%<br/>           Dimension 2 Indicator 1: -6.47%<br/>           Dimension 2 Indicator 2: -6.18%</p>     | <p>Previous Data Not Found</p> |
| <p><b>The Compliance Board</b></p>            | <p><b>Biggest Improvements:</b><br/>           Dimension 2 Indicator 4: 8.03%<br/>           Dimension 4 Indicator 4: 8.00%<br/>           Dimension 3 Indicator 2: 6.25%</p> <p><b>Top Setbacks:</b><br/>           Dimension 5 Indicator 4: -15.97%<br/>           Dimension 5 Indicator 3: -14.84%<br/>           Dimension 6 Indicator 3: -2.75%</p>  | <p><b>Biggest Improvements:</b><br/>           Dimension 5 Indicator 4: 27.50%<br/>           Dimension 6 Indicator 4: 16.82%<br/>           Dimension 1 Indicator 3: 5.56%</p> <p><b>Top Setbacks:</b><br/>           Dimension 4 Indicator 3: -7.28%<br/>           Dimension 2 Indicator 4: -7.21%<br/>           Dimension 3 Indicator 3: -6.98%</p>   | <p>Previous Data Not Found</p> |
| <p><b>The Learning Board</b></p>              | <p><b>Biggest Improvements:</b><br/>           Dimension 1 Indicator 6: 28.00%<br/>           Dimension 4 Indicator 7: 18.65%<br/>           Dimension 5 Indicator 7: 12.43%</p> <p><b>Top Setbacks:</b><br/>           Dimension 6 Indicator 5: -5.60%<br/>           Dimension 3 Indicator 7: -5.50%<br/>           Dimension 6 Indicator 6: -3.50%</p> | <p><b>Biggest Improvements:</b><br/>           Dimension 3 Indicator 7: 17.65%<br/>           Dimension 5 Indicator 5: 16.28%<br/>           Dimension 6 Indicator 5: 15.45%</p> <p><b>Top Setbacks:</b><br/>           Dimension 4 Indicator 7: -10.90%<br/>           Dimension 2 Indicator 5: -9.37%<br/>           Dimension 5 Indicator 7: -8.47%</p> | <p>Previous Data Not Found</p> |

|  |   |   |  |
|--|---|---|--|
| <h2 style="text-align: center;">The Integrative Board</h2> | <p><b>Biggest Improvements:</b></p> <p><b>Top Setbacks:</b><br/>         Dimension 1 Indicator 10:<br/>         -18.75%<br/>         Dimension 1 Indicator 8:<br/>         -8.76%<br/>         Dimension 2 Indicator 7:<br/>         -5.96%</p> | <p><b>Biggest Improvements:</b><br/>         Dimension 6 Indicator 7:<br/>         31.09%<br/>         Dimension 1 Indicator 10:<br/>         28.62%<br/>         Dimension 1 Indicator 8:<br/>         5.38%</p> <p><b>Top Setbacks:</b><br/>         Dimension 3 Indicator 5:<br/>         -5.66%<br/>         Dimension 5 Indicator 6:<br/>         -5.50%</p> | <p style="text-align: center;">Previous Data<br/>Not Found</p> |
|  |   |   |  |

Each indicator in the assessment is linked to a maturity level. The aggregate scores of those indicators show the progress toward each maturity level.

- **GREEN** - The Board appears to be successfully addressing its responsibilities at this level. Find time to acknowledge and celebrate the good work you are doing.
- **YELLOW** - There are positive signs of good governance at this level as well as areas for improvement. The Board should examine and address the governance behaviors or practices that seem to be lagging. Include time to reflect and share how each committee and board meeting goes. Look at both work product and processes for ways to keep improving.
- **RED** - The Board is not meeting expectations for good governance at this level. The Board should create a comprehensive plan for improvement with 60, 90 and 120 day targets. (An average score between 0 and 3.25 on related indicators.)

# ACADEMY FOR INTEGRATED ARTS

## Organization Maturity Actionables

### The Getting-to-the-Basics Board

The Board addresses the fundamental organization and jobs of governing.

Associated Indicators:D01: 01, 07; D02: 01, 02; D03: 01; D04: 01, 05; D05: 01, 02; D06: 01, 02;

**Dimension 1 Indicator 7 (2.86)** The Board and CEO/School Leader have a written document outlining roles, communication and relationship expectations

**Dimension 2 Indicator 1 (3.81)** The Board as a whole, and individuals Members of the Board, can articulate both the needs of students and the cost of success.

**Dimension 4 Indicator 1 (3.74)** The Board encourages proactive, intentional and transparent communication in all interactions.

**Dimension 4 Indicator 5 (3.89)** The Board owns its stake in a collective responsibility for student achievement and success.

**Dimension 5 Indicator 2 (3.88)** The Board has a productive way of communicating and working together on a regular basis.

### The Compliance Board

The Board focuses on compliance with fiscal, legal and policy requirements and considerations.

Associated Indicators:D01: 02, 03, 04; D02: 04; D03: 02, 03; D04: 03, 04; D05: 03, 04; D06: 03, 04;

**Dimension 1 Indicator 2 (3.13)** Our Board composition is purposeful as to diversity and experience

**Dimension 4 Indicator 3 (3.56)** The Board honors family voices and knowledge base as partners in the education of students.

**Dimension 5 Indicator 3 (3.50)** Our committee structure and cross-committee communication makes our work together more effective.

**Dimension 5 Indicator 4 (3.00)** The Board is accountable for implementing its own strategic communications plan that identifies key stakeholders, messages and outreach methods.

**Dimension 6 Indicator 3 (3.89)** Our board uses data to understand state and school-chosen academic testing measures for all students, broken down by subgroup (e.g. race, gender, special needs, English language learner)



# Board Discussion

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**Governance Profile, Implications and Action**

Oct 28, 2022





# Governance Profile Overview

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- 1) From the Governance Profile
- 2) From the Maturity Level Report
- 3) From the Variance Issues Report
- 4) From the Year-to-Year Comparison



# Governance Profile Observations

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## TECHNICAL GOVERNANCE STRENGTHS

**4.75** Members of our Board share a value and accountability to be physically present for at least 90% of Board and Committee meetings

**4.75** The Board has adopted standards and practices for fiduciary responsibility that provide consistently clean audits without exceptions.

**4.57** The Board assures that an annual legal audit shows 100% compliance with applicable statutes and necessary policies.

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## ADAPTIVE GOVERNANCE STRENGTHS

**4.25** The Board sees summaries of the school's use of multiple methods to determine the learning needs and assets of children and their families in our community.

**4.22** Our board uses data to establish and track annual budget priorities for the school.

**4.22** The Board has evidence that the CEO/Superintendent assures best or promising practices throughout the school.

# Governance Profile Observations

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## TECHNICAL GOVERNANCE IMPROVEMENT AREAS

**2.86** The Board and CEO/School Leader have a written document outlining roles, communication and relationship expectations

**2.88** Our Board has a plan for CEO/School Leader succession.

**3.00** The Board is accountable for implementing its own strategic communications plan that identifies key stakeholders, messages and outreach methods.

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## ADAPTIVE GOVERNANCE IMPROVEMENT AREAS

**3.14** Our Board has a purposeful strategy for proactively listening to current and prospective students and their families.

**3.43** The Board has access to local current and longitudinal data about the conditions, assets, resources (i.e. funding) and barriers to success for students and their families.

**3.47** The Board actively considers race, equity and inclusion in the development of all policies and outcome measures.

# Governance Profile Observations

## GAINS ( 2021 TO CURRENT PERCEPTIONS)

Our Board has a plan for CEO/School Leader succession.

The Board and Members of the Board encourage dissent, inquiry and deep questioning at all levels.

The Board sees summaries of the school's use of multiple methods to determine the learning needs and assets of children and their families in our community.

The Board has evidence that the CEO/Superintendent assures best or promising practices throughout the school.

## LOSSES ( 2021 TO CURRENT PERCEPTIONS)

The Board has an annual calendar designating key functions, actions and reporting requirements.

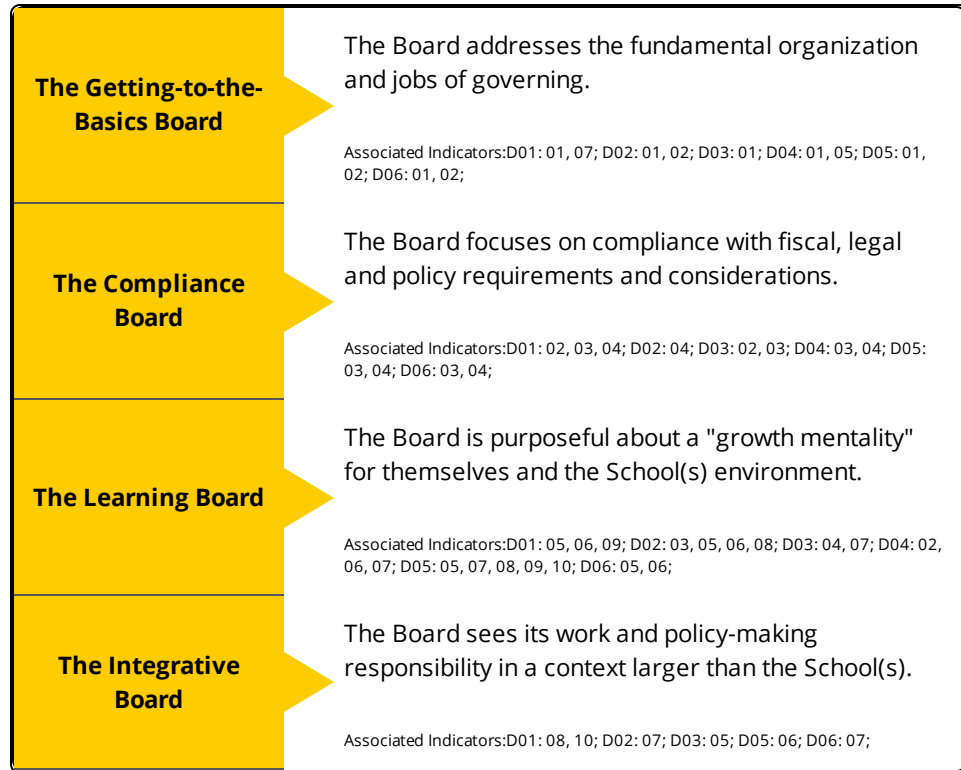
Our committee structure and cross-committee communication makes our work together more effective.

The Board is accountable for implementing its own strategic communications plan that identifies key stakeholders, messages and outreach methods.

The Board has high-functioning committees that meet regularly provide analysis, work product and recommendations for action.

# Governance Profile Observations

## MATURITY MODEL



Each indicator in the assessment is linked to a maturity level. The aggregate scores of those indicators show the progress toward each maturity level.

- **GREEN** - The Board appears to be successfully addressing its responsibilities at this level. Find time to acknowledge and celebrate the good work you are doing.
- **YELLOW** - There are positive signs of good governance at this level as well as areas for improvement. The Board should examine and address the governance behaviors or practices that seem to be lagging. Include time to reflect and share how each committee and board meeting goes. Look at both work product and processes for ways to keep improving.
- **RED** - The Board is not meeting expectations for good governance at this level. The Board should create a comprehensive plan for improvement with 60, 90 and 120 day targets. (An average score between 0 and 3.25 on related indicators.)

|                       | Technical   | Adaptive   |
|-----------------------|---|--|
| The Learning Board    | <ul style="list-style-type: none"> <li>- Our Board has a plan for CEO/School Leader succession.</li> <li>- Our Board has a plan for board member succession.</li> <li>- The Board implements and updates a capacity development plan for onboarding members, training and board process improvement.</li> </ul> | <ul style="list-style-type: none"> <li>- Our Board has a purposeful strategy for proactively listening to current and prospective students and their families.</li> <li>- Our Board has a purposeful strategy for proactively listening to school staff and other educational experts.</li> <li>- The Board recognizes and interrupts bias and negative mindsets about families.</li> </ul>  |
| The Integrative Board | <ul style="list-style-type: none"> <li>- The Board has an annual calendar designating key functions, actions and reporting requirements.</li> </ul>   | <ul style="list-style-type: none"> <li>- The Board has access to local current and longitudinal data about the conditions, assets, resources (i.e. funding) and barriers to success for students and their families.</li> <li>- The Board actively considers race, equity and inclusion in the development of all policies and outcome measures.</li> <li>- The Board has specific achievement goals for non-academic student success (i.e. social, emotional, citizenship, work readiness, etc.)</li> </ul> |



**Aggregate - 14 Missouri Charter School Boards**

# 2022 Charter School Governance Profile Observations

---

## Most Common "Technical" Strengths

The Board has adopted standards and practices for fiduciary responsibility that provide consistently clean audits without exceptions.

The Board assures that an annual legal audit shows 100% compliance with applicable statutes and necessary policies.

Members of the board know, and are committed to, the school's mission and goals

## Most Common "Technical" Improvement Areas

Our Board has a plan for CEO/School Leader succession.

Our Board has a plan for board member succession.

The Board is accountable for implementing its own strategic communications plan that identifies key stakeholders, messages and outreach methods.

# 2022 Charter School Governance Profile Observations

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## Most Common "Adaptive" Strengths

Our board uses data to establish and track annual budget priorities for the school.

The Board asks questions and get reasonable answers when something of concern in these dashboards is presented.

The Board has evidence that the CEO/Superintendent assures best or promising practices throughout the school.

## Most Common "Adaptive" Improvement Areas

Our Board has a purposeful strategy for proactively listening to current and prospective students and their families.

The Board has access to local current and longitudinal data about the conditions, assets, resources (i.e. funding) and barriers to success for students and their families.

Our Board has a purposeful strategy for proactively listening to school staff and other educational experts.



**ACADEMY FOR INTEGRATED ARTS  
FINANCE COMMITTEE MEETING  
AGENDA (Revised November 17)**

Thursday, November 17, 2022  
8:30 a.m.

The meeting will be held via Zoom. To join the meeting, please type <https://zoom.us> into your web browser. You will be prompted to enter the meeting ID: 917 1862 9229 and the password: cqvjE5.

- I. Call to order
- II. Approve agenda for this meeting (November 17, 2022) – Point VIII. – Review of Audit status
- III. Approve minutes from October 20, 2022, meeting
- IV. Financial Update and Review (*including all documents to be submitted to Epicenter*)
  - Actual financial results vs. budget and forecast
  - Grant/donation activity
  - Bank Statement
  - Cash Disbursements
  - Outstanding Invoices
  - ADA WADA monthly report
  - Restricted grants
- V. Financial processes and procedures review update.
- VI. Facilities
- VII. Approval of Invoices >\$10,000 –
  - \$10,000 Statement of Work - Brothers Liberating Our Communities (BLOC) to support AFIA leadership team in implementation of AFIA's Equity Work Plan. This work will be done throughout the current school year. It will be funded by the Kauffman DEI grant.
- VIII. Review of Audit draft
- IX. Other business – Remind Board members at Board meeting to sign Statement of Joint Consent
- X. Adjournment.

Draft  
12/2/22

**ACADEMY FOR INTEGRATED ARTS**

**FINANCIAL STATEMENTS**  
**with**  
**INDEPENDENT AUDITOR'S REPORT**

**June 30, 2022**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Academy for Integrated Arts  
Kansas City, Missouri

### **Report on the Financial Statements**

#### ***Qualified Opinion***

We have audited the accompanying financial statements of the Academy for Integrated Arts (a nonprofit organization) (the "Academy"), which comprise the statement of assets, liabilities, and net assets-modified cash basis as of June 30, 2022, and the related statements of support, revenue, and expenses-modified cash basis, functional expenses-modified cash basis, and cash flows-modified cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and net assets of the Academy for Integrated Arts as of June 30, 2022, and its support, revenue, and expenses and its cash flows for the year then ended in accordance with the modified cash basis of accounting as described in Note 2.

#### ***Basis for Qualified Opinion***

As more fully described in the notes to the financial statements, the Academy's financial statements do not consolidate the account activity of the Academy for Integrated Arts Supporting Foundation or the activity of the AFIA Holding Company that the Academy has a majority voting interest on the governing board of each entity. In our opinion, the Academy's financial statements should consolidate the account activity of the Academy for Integrated Arts Supporting Foundation and the AFIA Holding Company to conform with the modified cash basis of accounting as described in Note 2. The effects on the accompanying financial statements for the failure to consolidate the account activity for these entities have not been determined.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Academy and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### ***Basis of Accounting***

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as listed in the table of contents from pages 16-22, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2022 on our consideration of the Academy for Integrated Arts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Academy for Integrated Arts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Academy for Integrated Arts' internal control over financial reporting and compliance.

*Draft / No  
Signature*

Kansas City, Missouri  
November 17, 2022

**ACADEMY FOR INTEGRATED ARTS**

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS – MODIFIED CASH BASIS  
June 30, 2022

ASSETS

|   |                     |
|---|---------------------|
| Cash and cash equivalents                       | \$ 1,129,477        |
| Capital assets, net of accumulated depreciation | <u>5,365</u>        |
| Total Assets                                    | \$ <u>1,134,842</u> |

LIABILITIES AND NET ASSETS

|                                  |                     |
|----------------------------------|---------------------|
| Payroll withholdings             | \$ <u>6,353</u>     |
| Total Liabilities                | 6,353               |
| Net Assets:                      |                     |
| Without donor restrictions       | 999,720             |
| With donor restrictions          | <u>128,769</u>      |
| Total Net Assets                 | <u>1,128,489</u>    |
| Total Liabilities and Net Assets | \$ <u>1,134,842</u> |

*See Accompanying Independent Auditor's Report and Notes to these Financial Statements.*

ACADEMY FOR INTEGRATED ARTS

STATEMENT OF SUPPORT, REVENUE, AND EXPENSES – MODIFIED CASH BASIS  
For the Year Ended June 30, 2022

|   | Without<br>Donor<br><u>Restrictions</u> | With<br>Donor<br><u>Restrictions</u> | <u>Total</u>        |
|---|---|--------------------------------------|---------------------|
| <u>SUPPORT, REVENUE &amp; OTHER INCOME:</u> |   |                                      |                     |
| Contributions and donations                 | \$ 318,616                              | \$ 133,000                           | \$ 451,616          |
| State aid receipts                          | 2,184,105                               | 0                                    | 2,184,105           |
| Federal grants and contracts                | 1,053,493                               | 0                                    | 1,053,493           |
| Sales tax (Proposition C)                   | 327,937                                 | 0                                    | 327,937             |
| Community services                          | 6,144                                   | 0                                    | 6,144               |
| Other income                                | <u>209,573</u>                          | <u>0</u>                             | <u>209,573</u>      |
| Total Support, Revenue & Other Income       | 4,099,868                               | 133,000                              | 4,232,868           |
| <u>EXPENSES:</u>                            |   |                                      |                     |
| Program services                            | 3,393,598                               | 0                                    | 3,393,598           |
| Supporting activities:                      |   |                                      |                     |
| General and administrative                  | 842,003                                 | 0                                    | 842,003             |
| Fundraising                                 | <u>1,078</u>                            | <u>0</u>                             | <u>1,078</u>        |
| Total Supporting activities                 | <u>843,081</u>                          | <u>0</u>                             | <u>843,081</u>      |
| Total Expenses                              | 4,236,679                               | 0                                    | 4,236,679           |
| Net assets released from restrictions       | <u>19,929</u>                           | <u>(19,929)</u>                      | <u>0</u>            |
| Change in net assets                        | (116,882)                               | 113,071                              | (3,811)             |
| Net assets, beginning of year               | <u>1,116,602</u>                        | <u>15,698</u>                        | <u>1,132,300</u>    |
| Net assets, end of year                     | \$ <u>999,720</u>                       | \$ <u>128,769</u>                    | \$ <u>1,128,489</u> |

See Accompanying Independent Auditor's Report and Notes to these Financial Statements.



ACADEMY FOR INTEGRATED ARTS

STATEMENT OF FUNCTIONAL EXPENSES – MODIFIED CASH BASIS  
For the Year Ended June 30, 2022

|                                   | <u>Supporting Activities</u> |   |                    | <u>Total<br/>Supporting<br/>Activities</u> | <u>Total</u>        |
|-----------------------------------|------------------------------|---|--------------------|--|---------------------|
|                                   | <u>Program<br/>Services</u>  | <u>General &amp;<br/>Administrative</u> | <u>Fundraising</u> |  |                     |
| Salaries and wages                | \$ 1,616,205                 | \$ 394,967                              | \$ 0               | \$ 394,967                                 | \$ 2,011,172        |
| Retirement                        | 175,797                      | 42,960                                  | 0                  | 42,960                                     | 218,757             |
| Payroll taxes                     | 119,799                      | 28,700                                  | 0                  | 28,700                                     | 148,499             |
| Employee insurance                | 138,489                      | 23,754                                  | 0                  | 23,754                                     | 162,243             |
| Other employee benefits           | 0                            | 21,740                                  | 0                  | 21,740                                     | 21,740              |
| Professional & technical services | 286,621                      | 206,993                                 | 0                  | 206,993                                    | 493,614             |
| Property services                 | 355,558                      | 78,231                                  | 100                | 78,331                                     | 433,889             |
| Transportation services           | 244,663                      | 0                                       | 0                  | 0  | 244,663             |
| Insurance                         | 34,075                       | 6,777                                   | 0                  | 6,777                                      | 40,852              |
| Communication                     | 8,625                        | 0                                       | 0                  | 0  | 8,625               |
| Dues and memberships              | 0                            | 433                                     | 0                  | 433  | 433                 |
| Other purchased services          | 238,174                      | 0                                       | 978                | 978  | 239,152             |
| General supplies                  | 89,203                       | 37,295                                  | 0                  | 37,295                                     | 126,498             |
| Books and periodicals             | 8,581                        | 0                                       | 0                  | 0  | 8,581               |
| Food service                      | 14,040                       | 0                                       | 0                  | 0  | 14,040              |
| Utilities, energy service         | 62,053                       | 0                                       | 0                  | 0  | 62,053              |
| Depreciation                      | <u>1,715</u>                 | <u>153</u>                              | <u>0</u>           | <u>153</u>                                 | <u>1,868</u>        |
| Total Expenses                    | <u>\$ 3,393,598</u>          | <u>\$ 842,003</u>                       | <u>\$ 1,078</u>    | <u>\$ 843,081</u>                          | <u>\$ 4,236,679</u> |

See Accompanying Independent Auditor's Report and Notes to these Financial Statements.

**ACADEMY FOR INTEGRATED ARTS**

STATEMENT OF CASH FLOWS – MODIFIED CASH BASIS  
For the Year Ended June 30, 2022

|   |                     |
|---|---------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>  |                     |
| Change in net assets  | \$ (3,811)          |
| Adjustments to reconcile change in net assets<br>to net cash from operating activities: |                     |
| Depreciation  | 1,868               |
| Increase (decrease) in:   |                     |
| Payroll withholdings  | <u>(11,482)</u>     |
| Net cash from operating activities  | <u>(13,425)</u>     |
| Net Increase (Decrease) in Cash   | (13,425)            |
| Cash and Cash Equivalents, Beginning of Year  | <u>1,142,902</u>    |
| Cash and Cash Equivalents, End of Year  | <u>\$ 1,129,477</u> |

*See Accompanying Independent Auditor's Report and Notes to these Financial Statements.*

ACADEMY FOR INTEGRATED ARTS

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

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**ACADEMY FOR INTEGRATED ARTS**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2022

**NOTE 1: ORGANIZATION**

Academy for Integrated Arts (the “Academy”) is a not-for-profit public benefit corporation organized on August 21, 2009 under Chapter 355, RSMo and governed by Senate Bill No. 781 of the 89<sup>th</sup> General Assembly of the Missouri legislature. The corporation operates a charter school, which is sponsored by the Missouri Charter Public School Commission. The Academy is exempt from most Missouri laws and statutes governing educational institutions. The afore-mentioned Senate Bill No. 781 governs it.

The Academy’s charter provides for the education of students in pre-kindergarten, kindergarten, and grades one through six. Approximately 80%-85% of the Academy’s funding is provided from State and Federal funds received from the Missouri Department of Elementary and Secondary Education. Other support is provided by contributions and grants from foundations and individuals.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Accounting**

The financial statements are presented on the modified cash basis of accounting. This basis recognizes assets, liabilities, net assets, revenues and expenses when they result from cash transactions with a provision for recording property and equipment, depreciation and long-term liabilities, such as promissory notes, which are recognized when incurred. Accordingly, the accompanying financial statements are not intended to present financial position or results of operations in accordance with accounting principles generally accepted in the United States of America.

**B. Use of Estimates**

The preparation of financial statements in conformity with the modified cash basis requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**C. Cash and Cash Equivalents**

For the purpose of the statement of cash flows, the Academy considers all unrestricted highly-liquid investments with an initial maturity of three months or less to be cash equivalents.

**D. Concentrations of Credit and Market Risk**

Cash and cash equivalents are maintained at a high-quality financial institution and accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2022, \$396,165 of the ending bank balances were covered by federal depository insurance, \$50,049 was covered with pledged collateral, and \$692,232 was held in a sweep account within a U.S. Treasury obligation money market fund, which include securities issued or guaranteed by the U.S. Treasury where the payment of principal and interest is backed by the full faith and credit of the U.S. government, and repurchase agreements collateralized by U.S. Treasury Obligations. The Academy has not experienced any losses on its cash or cash equivalents held with the financial banking institutions.

ACADEMY FOR INTEGRATED ARTS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Capital Assets

Capital assets are stated at historical cost if purchased or at the fair value at the date of donation in the case of donated assets. A capitalization threshold of \$1,000 is used to report capital assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

|                        |         |
|------------------------|---------|
| Leasehold improvements | 5 years |
| Furniture and fixtures | 7 years |
| Computer equipment     | 5 years |

F. Compensated Absences

The Academy has established personal leave for its eligible employees. All full-time regular employees who have completed three months of continuous employment are provided twelve paid leave days per school year, which includes leave for illness and personal days. Sick and personal days are considered as expenditures in the year paid in accordance with the modified cash basis of accounting. Unused personal days are forfeited.

G. Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor- (or certain grantor-) imposed restrictions or law. These net assets may be used at the discretion of the Academy's management and the Academy's Board of Directors.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other program or events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that the resources be maintained in perpetuity. The Academy reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. See Note 8 for detail of activity and balance.

ACADEMY FOR INTEGRATED ARTS

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Revenue Recognition

All contributions are considered available for use within the Academy's general programs unless specifically restricted by the donor or grantor. In accordance with the modified cash basis of accounting, the Academy immediately recognizes all revenue at the time of receipt.

I. Income Taxes

The Academy is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (the "Code") and comparable state law as charitable organizations whereby only unrelated business income, as defined by Section 509(a)(2) of the Code, is subject to federal income tax. The Academy currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded. The Academy has adopted provisions of FASB standard on Accounting for Uncertainty in Income Taxes (ASC 740-10-25). The Academy does not believe there are any material uncertain tax provisions and, accordingly, they will not recognize any liability for unrecorded tax benefits. For the year ended June 30, 2022, there was no interest or penalties recorded in the financial statements.

J. Functional Allocation of Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the statement of support, revenue, and expenses—modified cash basis. The statement of functional expenses—modified cash basis presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited and, in some cases, to one or more program or supporting functions. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include technical services, property services, depreciation, and interest. Property services, depreciation, and interest are allocated based on estimated square footage, and technical services are allocated based on estimated project and purpose usage.

K. Subsequent Events

The Academy has evaluated subsequent events through November 17, 2022, the date which the financial statements were available to be issued.

ACADEMY FOR INTEGRATED ARTS

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

NOTE 3 RELATED PARTY ENTITIES

*Academy for Integrated Arts Supporting Foundation*

On November 30, 2015, the Academy for Integrated Arts Supporting Foundation (“Supporting Foundation”) was incorporated in Missouri as a not-for-profit public benefit corporation and organized under Section 509(a)(3)(A) of the Code to benefit the Academy. The Supporting Foundation is exempt from federal income tax under Section 501(c)(3) of the Code and has a five-member Board of Directors, three of which are appointed by the Academy. The Supporting Foundation was formed to solicit donations and acquire a loan to purchase a building for the Academy, with any additional funds to be used and applied for the benefit of the Academy’s operations as determined by the Board of Directors.

*AFIA Holding Company*

On June 15, 2016, the AFIA Holding Company was incorporated in Missouri as a not-for-profit public benefit corporation and organized under Section 509(a)(3)(A) of the Code to benefit the Academy. The AFIA Holding Company is exempt from federal income tax under Section 501(c)(3) of the Code and has a three-member Board of Directors, two of which are appointed by the Academy. The AFIA Holding Company was formed to own and maintain the building in which the Academy currently operates. During the year ended June 30, 2022, the Academy paid rent expense of \$300,000 to AFIA Holding Company.

Based on the majority voting interest by members of the Academy’s Board of Directors on the Board of Directors for each of these entities, the Academy should consolidate the financial statements for all related entities. However, the Academy has elected not to consolidate and include the accounts and activity of the Supporting Foundation or AFIA Holding Company. The effect on the financial statements of the preceding practice is not reasonably determinable.

NOTE 4: LIQUIDITY RESOURCE MANAGEMENT

The Academy regularly monitors liquidity required to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Academy considers all expenditures related to its ongoing program activities as well as the conduct of services undertaken to support those activities to be general expenditures.

As of June 30, 2022, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

|                           |                     |
|---------------------------|---------------------|
| Cash and cash equivalents | \$ 1,129,477        |
| Less: Donor restricted    | <u>(128,769)</u>    |
|                           | \$ <u>1,000,708</u> |

ACADEMY FOR INTEGRATED ARTS

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

NOTE 5: CAPITAL ASSETS

|                                |                 |
|--------------------------------|-----------------|
| Leasehold improvements         | \$ 152,867      |
| Computer equipment             | 53,616          |
| Furniture and fixtures         | <u>50,131</u>   |
|                                | 256,614         |
| Less: Accumulated depreciation | <u>251,249</u>  |
| Total Capital Assets, net      | \$ <u>5,365</u> |

Depreciation expense for the year ended June 30, 2022 was \$1,868, which was allocated to the related functions: instruction \$1,715 and operation of plant \$153.

NOTE 6: LEASE COMMITMENTS

*Building*

On September 16, 2016, the Academy entered into a 20-year lease with AFIA Holding Company starting August 1, 2016 and ending on July 31, 2036 with a base rent of \$140,000 for the first year and base rent of \$300,000 for the remaining years. Effective November 1, 2022, a lease agreement amendment was signed to reduce the annual base rent to \$150,000. The lease agreement includes an automatic renewal clause for two successive renewal periods of 10 years each with the same terms and conditions. The leasing expense for the year ending June 30, 2022 was \$300,000.

*Office Equipment*

The Academy leases office equipment with 60-month terms beginning on January 2018 and ending in December 2022 at a monthly rate of \$665 that includes a maintenance care agreement and charges for overages. The leasing expense for the year ending June 30, 2022 was \$12,377.

Future minimum lease payments are as follows.

| <u>Year Ending June 30,</u> |                     |
|-----------------------------|---------------------|
| 2023                        | \$ 203,990          |
| 2024                        | 150,000             |
| 2025                        | 150,000             |
| 2026                        | 150,000             |
| 2027                        | 150,000             |
| 2028 – 2036                 | <u>1,350,000</u>    |
| Total                       | \$ <u>2,153,990</u> |

NOTE 7: INSURANCE

The Academy is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The Academy maintains commercial insurance to protect itself from such risks.



ACADEMY FOR INTEGRATED ARTS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

NOTE 8: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2022:

|                          |                   |
|--------------------------|-------------------|
| Fine arts and music      | \$ 2,360          |
| Professional development | 125,000           |
| Library books            | <u>1,409</u>      |
|                          | \$ <u>128,769</u> |

Net assets released from restrictions for the following purposes during the year ended June 30, 2022.

|                          |                  |
|--------------------------|------------------|
| Accelerating literacy    | \$ 1,622         |
| Fine arts and music      | 2,775            |
| Professional development | 8,828            |
| Technology               | 30               |
| Library books            | <u>6,674</u>     |
|                          | \$ <u>19,929</u> |

NOTE 9: RETIREMENT PLAN

Public School Retirement System of the School District of Kansas City, Missouri (“KCPSRS”) is a mandatory cost-sharing multiple employer defined benefit pension plan (the “Plan”), which was established by the General Assembly of the State of Missouri and is exempt from the provisions of the Employee Retirement Income Security Act of 1974. The 12-member Board of Trustees of KCPSRS administers and operates the Plan in accordance with the statutes of the State of Missouri. Participation is mandatory for employees of the Kansas City, Missouri Public School District, the Kansas City Public Library and the Public School Retirement System. All regular, full-time employees of the participating employers become members of the Plan as a condition of employment, if they are in a position requiring at least 25 hours of work per week and nine calendar months per year. Employees hired before or during 1961 are members of Plan A. As of December 31, 2014, there are no longer any members of Plan A receiving benefits. Employees hired after January 1, 2014, are members of Plan C. The most recent audited financial statements and actuarial valuation report are located on KCPSRS’ website at [www.kcpsrs.org](http://www.kcpsrs.org).

*Benefits Provided*

KCPSRS is a defined benefit plan providing retirement, disability, and death/survivor benefits. Positions covered by the Plan are also covered by social security. A Retirement Facts Book detailing the provisions of the plan can be found on KCPSRS’ website at [www.kcpsrs.org](http://www.kcpsrs.org).

*Contributions*

Employers are required to match the contributions made by members. The contribution rate is set each year by the KCPSRS Board of Trustees within the contribution restrictions set in Section 169.350.4 and 169.291.16 RSMo. The rate may be changed in increments not to exceed 0.5% of pay each year. Effective January 1, 2020, members of Plan B and C contributed at 12.0% of annual compensation. The Academy’s contributions to KCPSRS were \$218,757 for the year ended June 30, 2022.

**ACADEMY FOR INTEGRATED ARTS**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2022

NOTE 10: CLAIMS AND ADJUSTMENTS

The Academy participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Disbursements financed by grants are subject to audit by the appropriate grantor government. As of June 30, 2022, a significant amount of disbursements had not been audited by grantor governments but the Academy believes that disallowed disbursements, if any, based on subsequent audits will not have a material effect on the overall financial position of the Academy.

Draft  
12/2/22

**SUPPLEMENTARY INFORMATION**

ACADEMY FOR INTEGRATED ARTS

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –  
MODIFIED CASH BASIS – BY FUND

June 30, 2022

|  | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Fund</u> | <u>Capital<br/>Projects<br/>Fund</u> | <u>Totals</u>       |
|--|-------------------------|-------------------------------------|--------------------------------------|---------------------|
| <u>ASSETS</u>  |                         |                                     |                                      |                     |
| Cash and cash equivalents  | \$ <u>1,129,477</u>     | \$ <u>0</u>                         | \$ <u>0</u>                          | \$ <u>1,129,477</u> |
| Total Assets   | \$ <u>1,129,477</u>     | \$ <u>0</u>                         | \$ <u>0</u>                          | \$ <u>1,129,477</u> |
| <u>LIABILITIES &amp; FUND BALANCES</u>   |                         |                                     |                                      |                     |
| Liabilities:   |                         |                                     |                                      |                     |
| Payroll withholdings   | \$ 6,353                | \$ 0                                | \$ 0                                 | \$ 6,353            |
| Fund Balances:   |                         |                                     |                                      |                     |
| Restricted   | 128,769                 | 0                                   | 0                                    | 128,769             |
| Unassigned   | <u>994,355</u>          | <u>0</u>                            | <u>0</u>                             | <u>994,355</u>      |
| Total Fund Balances  | <u>1,123,124</u>        | <u>0</u>                            | <u>0</u>                             | <u>1,123,124</u>    |
| Total Liabilities & Fund Balances  | \$ <u>1,129,477</u>     | \$ <u>0</u>                         | \$ <u>0</u>                          | \$ <u>1,129,477</u> |
| Total fund balances  |                         |                                     |                                      | \$ 1,123,124        |
| Total capital assets, net on the Statement of Assets, Liabilities and Net Assets |                         |                                     |                                      | <u>5,365</u>        |
| Total net assets on the Statement of Assets, Liabilities and Net Assets          |                         |                                     |                                      | \$ <u>1,128,489</u> |

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

See Independent Auditor's Report

ACADEMY FOR INTEGRATED ARTS

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES  
MODIFIED CASH BASIS – BY FUND

For the Year Ended June 30, 2022

|   | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Fund</u> | <u>Capital<br/>Projects<br/>Fund</u> | <u>Totals</u>       |
|---|-------------------------|-------------------------------------|--------------------------------------|---------------------|
| <b>RECEIPTS:</b>  |                         |                                     |                                      |                     |
| Local   | \$ 872,294              | \$ 122,976                          | \$ 0                                 | \$ 995,270          |
| State   | 491,283                 | 1,692,822                           | 0                                    | 2,184,105           |
| Federal   | <u>1,053,493</u>        | <u>0</u>                            | <u>0</u>                             | <u>1,053,493</u>    |
| Total Receipts  | 2,417,070               | 1,815,798                           | 0                                    | 4,232,868           |
| <b>DISBURSEMENTS:</b>   |                         |                                     |                                      |                     |
| Instruction   | 750,968                 | 1,494,278                           | 0                                    | 2,245,246           |
| Support services - Students   | 77,837                  | 20,226                              | 0                                    | 98,063              |
| Support services - Instructional Staff                                  | 59,481                  | 0                                   | 0                                    | 59,481              |
| Support services - General Administration                               | 229,607                 | 178,366                             | 0                                    | 407,973             |
| Support services - Building Level Admin                                 | 0                       | 122,928                             | 0                                    | 122,928             |
| Business Support Services   | 114,325                 | 0                                   | 0                                    | 114,325             |
| Fiscal Services   | 84,460                  | 0                                   | 0                                    | 84,460              |
| Operation and Maintenance Plant Services                                | 571,762                 | 0                                   | 0                                    | 571,762             |
| Student Transportation  | 243,342                 | 0                                   | 0                                    | 243,342             |
| Food Services   | 252,214                 | 0                                   | 0                                    | 252,214             |
| Support services - Central Office                                       | 978                     | 0                                   | 0                                    | 978                 |
| Community services  | <u>34,039</u>           | <u>0</u>                            | <u>0</u>                             | <u>34,039</u>       |
| Total Disbursements   | <u>2,419,013</u>        | <u>1,815,798</u>                    | <u>0</u>                             | <u>4,234,811</u>    |
| Net Changes in Fund Balance   | (1,943)                 | 0                                   | 0                                    | (1,943)             |
| FUND BALANCE - JUNE 30, 2021  | <u>1,125,067</u>        | <u>0</u>                            | <u>0</u>                             | <u>1,125,067</u>    |
| FUND BALANCE - JUNE 30, 2022  | \$ <u>1,123,124</u>     | \$ <u>0</u>                         | \$ <u>0</u>                          | \$ <u>1,123,124</u> |
| Net changes in fund balance   |                         |                                     |                                      | \$ (1,943)          |
| Changes in:   |                         |                                     |                                      |                     |
| Capital assets – depreciation   |                         |                                     |                                      | <u>(1,868)</u>      |
| Change in net assets on the Statement of Support, Revenue, and Expenses |                         |                                     |                                      | \$ <u>(3,811)</u>   |

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

See Independent Auditor's Report

ACADEMY FOR INTEGRATED ARTS

SCHEDULE OF RECEIPTS COLLECTED BY SOURCE –  
MODIFIED CASH BASIS – BY FUND

For the Year Ended June 30, 2022

|                               | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Fund</u> | <u>Capital<br/>Projects<br/>Fund</u> | <u>Totals</u>       |
|-------------------------------|-------------------------|-------------------------------------|--------------------------------------|---------------------|
| <b><u>LOCAL:</u></b>          |                         |                                     |                                      |                     |
| Sales tax (Prop C)            | \$ 204,961              | \$ 122,976                          | \$ 0                                 | \$ 327,937          |
| Community services            | 6,144                   | 0                                   | 0                                    | 6,144               |
| Gifts and contributions       | 451,616                 | 0                                   | 0                                    | 451,616             |
| Other                         | <u>209,573</u>          | <u>0</u>                            | <u>0</u>                             | <u>209,573</u>      |
| Total Local                   | 872,294                 | 122,976                             | 0                                    | 995,270             |
| <b><u>STATE:</u></b>          |                         |                                     |                                      |                     |
| Basic formula                 | 363,416                 | 1,692,822                           | 0                                    | 2,056,238           |
| Transportation                | 21,121                  | 0                                   | 0                                    | 21,121              |
| Classroom trust fund          | 99,724                  | 0                                   | 0                                    | 99,724              |
| Food services                 | 1,537                   | 0                                   | 0                                    | 1,537               |
| Other                         | <u>5,485</u>            | <u>0</u>                            | <u>0</u>                             | <u>5,485</u>        |
| Total State                   | 491,283                 | 1,692,822                           | 0                                    | 2,184,105           |
| <b><u>FEDERAL:</u></b>        |                         |                                     |                                      |                     |
| Medicaid                      | 59,125                  | 0                                   | 0                                    | 59,125              |
| CARES grants                  | 22,571                  | 0                                   | 0                                    | 22,571              |
| CRRSA ESSER grants            | 542,744                 | 0                                   | 0                                    | 542,744             |
| Special education (IDEA/ECSE) | 62,718                  | 0                                   | 0                                    | 62,718              |
| Food services                 | 170,096                 | 0                                   | 0                                    | 170,096             |
| ESEA Title I                  | 166,297                 | 0                                   | 0                                    | 166,297             |
| ESEA Title II                 | 18,173                  | 0                                   | 0                                    | 18,173              |
| ESEA Title IV.A               | <u>11,769</u>           | <u>0</u>                            | <u>0</u>                             | <u>11,769</u>       |
| Total Federal                 | <u>1,053,493</u>        | <u>0</u>                            | <u>0</u>                             | <u>1,053,493</u>    |
| Total Receipts                | <u>\$ 2,417,070</u>     | <u>\$ 1,815,798</u>                 | <u>\$ 0</u>                          | <u>\$ 4,232,868</u> |

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

See Independent Auditor's Report

ACADEMY FOR INTEGRATED ARTS  
SCHEDULE OF DISBURSEMENTS BY OBJECT –  
MODIFIED CASH BASIS – BY FUND

For the Year Ended June 30, 2022

|   | General<br>Fund     | Special<br>Revenue<br>Fund | Capital<br>Projects<br>Fund | Totals              |
|---|---------------------|----------------------------|-----------------------------|---------------------|
| Salaries and wages  | \$ 578,549          | \$ 1,432,623               | \$ 0                        | \$ 2,011,172        |
| Retirement  | 58,100              | 160,657                    | 0                           | 218,757             |
| Payroll taxes   | 42,933              | 105,566                    | 0                           | 148,499             |
| Employee insurance  | 45,291              | 116,952                    | 0                           | 162,243             |
| Other employee benefits   | 21,740              | 0                          | 0                           | 21,740              |
| Professional and technical services                               | 493,614             | 0                          | 0                           | 493,614             |
| Property services   | 433,889             | 0                          | 0                           | 433,889             |
| Transportation services   | 244,663             | 0                          | 0                           | 244,663             |
| Insurance   | 40,852              | 0                          | 0                           | 40,852              |
| Communication   | 8,625               | 0                          | 0                           | 8,625               |
| Dues and memberships  | 433                 | 0                          | 0                           | 433                 |
| Other purchased services  | 239,152             | 0                          | 0                           | 239,152             |
| General supplies  | 126,498             | 0                          | 0                           | 126,498             |
| Books and periodicals   | 8,581               | 0                          | 0                           | 8,581               |
| Food service  | 14,040              | 0                          | 0                           | 14,040              |
| Utilities, energy service   | <u>62,053</u>       | <u>0</u>                   | <u>0</u>                    | <u>62,053</u>       |
| Total Disbursements   | <u>\$ 2,419,013</u> | <u>\$ 1,815,798</u>        | <u>\$ 0</u>                 | 4,234,811           |
| Changes in:   |                     |                            |                             |                     |
| Capital assets –depreciation                                      |                     |                            |                             | <u>1,868</u>        |
| Total Expenses on the Statement of Support, Revenue, and Expenses |                     |                            |                             | <u>\$ 4,236,679</u> |

Note: The supplementary modified cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report (ASBR).

See Independent Auditor's Report

**ACADEMY FOR INTEGRATED ARTS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2022

| <u>Federal Grantor/Pass-through<br/>Grantor/Program or Cluster Title</u>   | <u>Federal<br/>Assistance<br/>Number</u> | <u>FAIN<br/>Number</u> | <u>Pass-<br/>Through<br/>Number</u> | <u>Federal<br/>Expenditures</u> |
|--|--|------------------------|-------------------------------------|---------------------------------|
| <u>U.S. Department of Agriculture</u>                                      |  |                        |                                     |                                 |
| <i>Pass-through Missouri Dept of Elementary &amp; Secondary Education:</i> |  |                        |                                     |                                 |
| Child Nutrition Cluster:   |  |                        |                                     |                                 |
| School Breakfast Program   | 10.553                                   | 20210N109943           | 048-927                             | \$ 11,667                       |
|  | 10.553                                   | 20221N119943           | 048-927                             | 47,495                          |
| National School Lunch Program  | 10.555                                   | 20210N109943           | 048-927                             | 19,768                          |
|  | 10.555                                   | 20221N119943           | 048-927                             | <u>84,826</u>                   |
| Total Child Nutrition Cluster  |  |                        |                                     | 163,756                         |
| Fresh Fruit and Vegetable Program  | 10.582                                   | 2022IL160343           | 048-927                             | <u>6,340</u>                    |
| Total U.S. Department of Agriculture                                       |  |                        |                                     | 170,096                         |
| <u>Federal Communications Commission</u>                                   |  |                        |                                     |                                 |
| COVID-19 – Emergency Connectivity Fund Program (ECF)                       | 32.009                                   |                        | n/a                                 | <u>9,855</u>                    |
| Total Federal Communications Commission                                    |  |                        |                                     | 9,855                           |
| <u>U.S. Department of Education</u>  |  |                        |                                     |                                 |
| <i>Pass-through Missouri Dept of Elementary &amp; Secondary Education:</i> |  |                        |                                     |                                 |
| COVID-19 CARES Act Education Stabilization Fund (GEER)                     | 84.425C                                  | S425C200016            | 048-927                             | 15,480                          |
| COVID-19 CARES Act Education Stabilization Fund (ESSER I)                  | 84.425D                                  | S425D200021            | 048-927                             | 4,539                           |
| COVID-19 CRRSA Act Education Stabilization Fund (ESSER II)                 | 84.425D                                  | S425D210021            | 048-927                             | 562,541                         |
| COVID-19 ARP Act Education Stabilization Fund (ESSER III)                  | 84.425U                                  | S425U210021            | 048-927                             | 9,730                           |
| Title I, Grants to LEAs  | 84.010A                                  | S010A200025            | 048-927                             | 70,264                          |
|  | 84.010A                                  | S010A210025            | 048-927                             | 96,033                          |
| Title II.A, Supporting Effective Instruction                               | 84.367A                                  | S367A200024            | 048-927                             | 9,408                           |
|  | 84.367A                                  | S367A210024            | 048-927                             | 8,764                           |
| Title IV, Student Support and Academic Enrichment                          | 84.424A                                  | S424A210026            | 048-927                             | 3,623                           |
|  | 84.424A                                  | S424A20026             | 048-927                             | 8,146                           |
| Special Education Cluster (IDEA):  |  |                        |                                     |                                 |
| IDEA, Part B - Special Education   | 84.027A                                  | H027A200040            | 048-927                             | 17,568                          |
|  | 84.027A                                  | H027A210040            | 048-927                             | 41,899                          |
| Early Childhood Special Education  | 84.173A                                  | H173A210103            | 048-927                             | <u>2,149</u>                    |
| Total Special Education Cluster  |  |                        |                                     | <u>61,616</u>                   |
| Total U.S. Department of Education   |  |                        |                                     | <u>850,144</u>                  |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>                                |  |                        |                                     | <b>\$ <u>1,030,095</u></b>      |

See Accompanying Independent Auditor's Report and Notes to the Schedule of Expenditures of Federal Awards.



**ACADEMY FOR INTEGRATED ARTS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2022**

NOTE 1: GENERAL

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Academy for Integrated Arts (the “Academy”) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Academy, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Academy.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting, which is described in Note 2 to the Academy’s financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Schedule presents both Type A and Type B federal assistance programs administered by the Academy. The Uniform Guidance establishes the formula for determining the level of expenditures of disbursements to be used in defining Type A and Type B federal financial assistance programs. For the Academy, Type A programs are those which exceed \$750,000 in disbursements, expenditures, or distributions. The determination of major and nonmajor programs is based on the risk-based approach outlined in Uniform Guidance.

The Academy elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3: SUBRECIPIENTS

The Academy did not provide funds to subrecipients in the current fiscal year.

Draft  
12/2/22

**INTERNAL CONTROL AND COMPLIANCE**

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Academy for Integrated Arts  
Kansas City, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Academy for Integrated Arts (the “Academy”) (a nonprofit organization), which comprise the statement of assets, liabilities and net assets-modified cash basis as of June 30, 2022, and the related statements of support, revenue, and expenses-modified cash basis, functional expenses-modified cash basis, and cash flows-modified cash basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 17, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Academy’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Academy’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Academy’s financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Academy’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Academy’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Academy’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Draft / No  
Signature*

Kansas City, Missouri  
November 17, 2022

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Academy for Integrated Arts  
Kansas City, Missouri

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Academy for Integrated Arts (the “Academy”) (a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Academy’s major federal programs for the year ended June 30, 2022. The Academy’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Academy complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Academy and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Academy’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Academy’s federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Academy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Academy's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Academy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Academy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Draft / No  
Signature*

Kansas City, Missouri  
November 17, 2022

ACADEMY FOR INTEGRATED ARTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2022

**SECTION I: SUMMARY OF AUDITOR'S RESULTS**

*Financial Statement:*

- 1) The type of report issued on the basic financial statements. Qualified opinion
- 2) Internal Control over Financial Reporting:
  - a) Significant deficiencies were disclosed. None
  - b) Material weaknesses were disclosed. None
- 3) Noncompliance, which is material to the basic financial statements, was disclosed. None

*Federal Awards:*

- 1) Internal Control over Major Programs:
  - a) Significant deficiencies were disclosed. None
  - b) Material weaknesses were disclosed. None
- 2) The type of report issued on compliance for major programs. Unmodified opinion
- 3) Any audit findings which are required to be reported under Section 200.516(a) of the Uniform Guidance? None
- 4) The Academy's major federal program(s):

|                                     |                                   |
|-------------------------------------|-----------------------------------|
| <u>Federal Assistance Number(s)</u> | <u>Federal Program or Cluster</u> |
| 84.425C, 84.425D, 84.425U           | Education Stabilization Fund      |
- 5) Dollar threshold used to distinguish between Type A and Type B programs: \$750,000
- 6) Auditee qualified as a low-risk auditee specified in Section 200.520 of the Uniform Guidance?  
    Yes   X   No

**SECTION II: FINANCIAL STATEMENT FINDINGS**

No financial statement findings were reported.

**SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No federal award findings and questioned costs were reported.

**SECTION IV: RESOLUTIONS OF PRIOR YEAR AUDIT FINDINGS**

No audit findings were noted from the prior year.



**INDEPENDENT ACCOUNTANT’S REPORT ON MANAGEMENT’S  
ASSERTIONS ABOUT COMPLIANCE WITH SPECIFIED REQUIREMENTS  
OF MISSOURI LAWS AND REGULATIONS**

Board of Directors  
Academy for Integrated Arts  
Kansas City, Missouri

We have examined management’s assertion, included in its representation letter dated November 17, 2022, that the Academy for Integrated Arts (the “Academy”) complied with the requirements of Missouri laws and regulations regarding accurate disclosure of the Academy’s records of average daily attendance and average daily transportation of pupils, and other statutory requirements as listed in the Schedule of Selected Statistics for the year ended June 30, 2022. Management is responsible for its assertion that the Academy complied with the aforementioned requirements. Our responsibility is to express an opinion on management’s assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management’s assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management’s assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management’s assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Academy’s compliance with specified requirements.

In our opinion, management’s assertion that the Academy for Integrated Arts complied with the aforementioned requirements included in the Schedule of Selected Statistics for the year ended June 30, 2022, are fairly stated, in all material respects.

*Draft / No  
Signature*

Kansas City, Missouri  
November 17, 2022

ACADEMY FOR INTEGRATED ARTS

SCHEDULE OF SELECTED STATISTICS  
June 30, 2022

**1. CALENDAR (SECTIONS 160.041, 171.029, 171.031, AND 171.033 RSMO)**

Report each unique calendar the charter school has as defined by Sections 160.041, 171.029, 171.031, and 171.033, RSMo.

| School Code | Begin Grade | End Grade | Half Day Indicator | Standard Day Length | Days | Hours in Session |
|-------------|-------------|-----------|--------------------|---------------------|------|------------------|
| 6995        | PK          | 06        | n/a                | 6.5000              | 164  | 1,046.5000       |

**2. ATTENDANCE HOURS**

Report the total attendance hours of PK-12 students allowed to be claimed for the calculation of Average Daily Attendance.

| School Code        | Grade Level | Full-Time Hours     | Part-Time Hours | Remedial Hours | Other Hours   | Summer School Hours | Total Hours         |
|--------------------|-------------|---------------------|-----------------|----------------|---------------|---------------------|---------------------|
| 6995               | PK          | 4,866.5000          | 0.0000          | 0.0000         | 0.0000        | 0.0000              | 4,866.5000          |
| 6995               | K           | 43,505.4831         | 0.0000          | 0.0000         | 0.0000        | 0.0000              | 43,505.4831         |
| 6995               | 1           | 37,053.0601         | 0.0000          | 0.0000         | 0.0000        | 0.0000              | 37,053.0601         |
| 6995               | 2           | 35,162.7831         | 0.0000          | 0.0000         | 0.0000        | 0.0000              | 35,162.7831         |
| 6995               | 3           | 35,512.9695         | 0.0000          | 0.0000         | 0.0000        | 0.0000              | 35,512.9695         |
| 6995               | 4           | 34,284.8997         | 0.0000          | 0.0000         | 0.0000        | 0.0000              | 34,284.8997         |
| 6995               | 5           | 21,455.2666         | 0.0000          | 0.0000         | 0.0000        | 0.0000              | 21,455.2666         |
| 6995               | 6           | 16,614.6931         | 0.0000          | 0.0000         | 0.0000        | 0.0000              | 16,614.6931         |
| <b>Grand Total</b> |             | <u>228,455.6552</u> | <u>0.0000</u>   | <u>0.0000</u>  | <u>0.0000</u> | <u>0.0000</u>       | <u>228,455.6552</u> |

ACADEMY FOR INTEGRATED ARTS

SCHEDULE OF SELECTED STATISTICS  
June 30, 2022

**3. SEPTEMBER MEMBERSHIP**

Report the FTE count of resident students in grades PK-12 taken the last Wednesday in September who are enrolled on the count day **and** in attendance at least 1 of the 10 previous school days, by grade at each attendance center. This count should only include PK students marked as being eligible to be claimed for state aid in the October MOSIS Student Core File.

| School Code        | Grade Level | Full-Time     | Part-Time   | Other       | Total         |
|--------------------|-------------|---------------|-------------|-------------|---------------|
| 6995               | PK          | 6.00          | 0.00        | 0.00        | 6.00          |
| 6995               | K           | 48.00         | 0.00        | 0.00        | 48.00         |
| 6995               | 1           | 41.00         | 0.00        | 0.00        | 41.00         |
| 6995               | 2           | 38.00         | 0.00        | 0.00        | 38.00         |
| 6995               | 3           | 37.00         | 0.00        | 0.00        | 37.00         |
| 6995               | 4           | 37.00         | 0.00        | 0.00        | 37.00         |
| 6995               | 5           | 24.00         | 0.00        | 0.00        | 24.00         |
| 6995               | 6           | 17.00         | 0.00        | 0.00        | 17.00         |
| <b>Grand Total</b> |             | <u>248.00</u> | <u>0.00</u> | <u>0.00</u> | <u>248.00</u> |

**4. FREE AND REDUCED PRICED LUNCH FTE COUNT (SECTION 163.011(6), RSMO)**

Report the FTE count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance at least 1 of the 10 previous school days whose eligibility for free or reduced lunch is documented through the application process using federal eligibility guidelines or through the direct certification process. Desegregation students are considered residents of the charter in which the students are educated.

| School Code        | Free Lunch    | Reduced Lunch | Deseg In Free | Deseg In Reduced | Total         |
|--------------------|---------------|---------------|---------------|------------------|---------------|
| 6995               | 235.00        | 0.00          | 0.00          | 0.00             | 235.00        |
| <b>Grand Total</b> | <u>235.00</u> | <u>0.00</u>   | <u>0.00</u>   | <u>0.00</u>      | <u>235.00</u> |

ACADEMY FOR INTEGRATED ARTS  
SCHEDULE OF SELECTED STATISTICS  
June 30, 2022

**5. FINANCE**

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

| Section | Question  | Answer      |
|---------|---|-------------|
| 5.1     | The charter school maintained a calendar in accordance with 160.041, 171.029, 171.031, and 171.033, RSMo and all attendance hours were reported.  | <b>True</b> |
| 5.2     | The charter school maintained complete and accurate attendance records allowing for the accurate calculation of Average Daily Attendance, which includes the reporting of calendar and attendance hours, for all students in accordance with all applicable state rules and regulations. Sampling of records included those students receiving instruction in the following categories: | <b>True</b> |
|         | Academic Programs Off-Campus  | <b>N/A</b>  |
|         | Career Exploration Program – Off Campus   | <b>N/A</b>  |
|         | Cooperative Occupational Education (COE) or Supervised Occupational Experience Program  | <b>N/A</b>  |
|         | Dual enrollment   | <b>N/A</b>  |
|         | Homebound instruction   | <b>N/A</b>  |
|         | Missouri Options  | <b>N/A</b>  |
|         | Prekindergarten eligible to be claimed for state aid  | <b>N/A</b>  |
|         | Remediation   | <b>N/A</b>  |
|         | Sheltered Workshop participation  | <b>N/A</b>  |
|         | Students participating in the school flex program   | <b>N/A</b>  |
|         | Traditional instruction (full and part-time students)   | <b>True</b> |
|         | Virtual instruction (MOCAP or other option)   | <b>N/A</b>  |
|         | Work Experience for Students with Disabilities  | <b>N/A</b>  |
| 5.3     | The charter school maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations.  | <b>True</b> |
| 5.4     | The charter school maintained complete and accurate attendance and other applicable records allowing for the accurate reporting of the State FTE count for Free and Reduced Lunch for all students in accordance with all applicable state rules and regulations.   | <b>True</b> |
| 5.5     | As required by Section 162.401, RSMo, a bond was purchased for the charter school’s treasurer in the total amount of:   | <b>\$0</b>  |

ACADEMY FOR INTEGRATED ARTS  
SCHEDULE OF SELECTED STATISTICS  
June 30, 2022

**5. FINANCE (CONTINUED)**

| Section | Question   | Answer       |
|---------|--|--------------|
| 5.6     | The charter school’s deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo., and the Missouri Financial Accounting Manual.   | <b>True</b>  |
| 5.7     | The district maintained a separate bank account for all Debt Service Fund monies in accordance with Section 108.180 and 165.011, RSMo. ( <u>Not applicable to charter schools.</u> )   | N/A          |
| 5.8     | Salaries reported for educators in the October MOSIS Educator Core and Educator School files are supported by complete and accurate payroll and contract records.  | <b>True</b>  |
| 5.9     | If a \$162,326 or 7% x SAT x WADA transfer was made in excess of adjusted expenditures, the board approved a resolution to make the transfer, which identified the specific projects to be funded by the transfer and an expected expenditure date for the projects to be undertaken. ( <u>Not applicable to charter schools.</u> )  | N/A          |
| 5.10    | The charter school published a summary of the prior year’s audit report within thirty days of the receipt of the audit pursuant to Section 165.121, RSMo.  | <b>True</b>  |
| 5.11    | The district has a professional development committee plan adopted by the board with the professional development committee plan identifying the expenditure of seventy-five percent (75%) of one percent (1%) of the current year basic formula apportionment. Remaining 25% of 1% if not spent must be restricted and spent on appropriate expenditures in the future. Spending requirement is modified to seventy-five percent (75%) of one half percent (1/2%) of the current year basic formula apportionment if through fiscal year 2024 the amount appropriated and expended to public schools for transportation is less than twenty-five percent (25%) of allowable cost. ( <u>Not applicable to charter schools.</u> ) | N/A          |
| 5.12    | The amount spent for approved professional development committee plan activities was:  | <b>\$N/A</b> |
| 5.13    | The charter school has posted, at least quarterly, a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursement for the current calendar or fiscal year on the district or school website or other form of social media as required by Section 160.066, RSMo.   | <b>True</b>  |

|        |  |
|--------|--|
| Notes: | The Academy has insurance coverage for employee theft instead of a purchased surety bond (Section 5.5) |
|--------|--|

All above “False” answers **must** be supported by a finding or management letter comment.

|                            |            |
|----------------------------|------------|
| Finding:                   | None noted |
| Management Letter Comment: | None noted |

ACADEMY FOR INTEGRATED ARTS  
SCHEDULE OF SELECTED STATISTICS  
June 30, 2022

**6. TRANSPORTATION (SECTION 163.161, RSMO)**

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

| Section | Question  | Answer        |
|---------|---|---------------|
| 6.1     | The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.  | <b>True</b>   |
| 6.2     | The charter school’s pupil transportation ridership records are maintained in a manner to accurately disclose in all material respects the average number of regular riders transported.  | <b>True</b>   |
| 6.3     | Based on the ridership records, the average number of students (non-disabled K-12, K-12 students with disabilities and career education) transported on a regular basis (ADT) was:        | <b>True</b>   |
|         | Eligible ADT  | <u>10.50</u>  |
|         | Ineligible ADT  | <u>0.00</u>   |
| 6.4     | The charter school’s transportation odometer mileage records are maintained in a manner to accurately disclose in all material respects the eligible and ineligible mileage for the year. | <b>True</b>   |
| 6.5     | Actual odometer records show the total district/charter-operated and contracted mileage for the year was:   | <u>38,525</u> |
| 6.6     | Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route and disapproved miles (combined) was:                                    | <b>True</b>   |
|         | Eligible Miles (including food/instructional delivery miles 2020-21)  | <u>37,801</u> |
|         | Ineligible Miles (Non-Route/Disapproved)  | <u>724</u>    |
| 6.7     | Number of days the district/charter school operated the school transportation system during the regular school year:  | <u>174</u>    |

All above “False” answers **must** be supported by a finding or management letter comment.

|                            |            |
|----------------------------|------------|
| Finding:                   | None noted |
| Management Letter Comment: | None noted |

**ACADEMY FOR INTEGRATED ARTS**

**SCHEDULE OF STATE FINDINGS**  
For the Year Ended June 30, 2022

Prior year

There were no audit findings related to state compliance for the year ended June 30, 2021 to be resolved in the current year.

Current year

There were no audit findings related to state compliance for the year ended June 30, 2022 noted to be resolved.

Draft  
12/2/22

**ACADEMY FOR INTEGRATED ARTS  
KANSAS CITY, MISSOURI**

**COMMUNICATIONS WITH THE BOARD**

**June 30, 2022**



## COMMUNICATIONS WITH THE BOARD

Board of Directors  
Academy for Integrated Arts  
Kansas City, Missouri

We have audited the financial statements of Academy for Integrated Arts (the “Academy”) for the year ended June 30, 2022, and have issued our report thereon dated November 17, 2022. Professional standards require that we provide you with the following information related to our audit.

### **Our Responsibility under U.S. Generally Accepted Auditing Standards and the Uniform Guidance**

As stated in our engagement letter dated July 13, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the Academy’s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the Academy’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have had a material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the Academy’s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the Academy’s compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the Academy’s compliance with those requirements.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Planned Scope, Timing of the Audit, and Other**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the Academy and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Academy or to acts by management or employees acting on behalf of the Academy. We did not note any significant findings or any internal control-related matters that are required to be communicated under professional standards.

We performed the audit according to the planned scope and timing previously communicated to Tricia DeGraff about planning matters. Professional standards also require that we communicate to you the following information related to our audit:

**Significant Audit Findings***Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Academy are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022.

As further described in Note 3, the Academy did not consolidate the account activity of AFIA Holding Company or Academy for Integrated Arts Supporting Foundation in 2022. The prior year's financial statements also excluded these entities. Based on the majority voting interest by members of the Academy's Board of Directors on the Board of Directors for each of these entities, the Academy should consolidate the financial statements for all related entities. Accordingly, the opinion on the financial statements has been modified with a qualification.

We noted no transactions entered into by the Academy during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was useful lives of capital assets.

Management's estimate of the useful lives of depreciable assets is based on the guidance of the IRS for classification of the asset's life and the expected period before disposal or sale. Management's estimate of the allocation of functional expenses is based on the identification of specific expenses as well as an estimate of the time spent on each function. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

**Significant Audit Matters** (continued)

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not detect any misstatements as a result of audit procedures.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 17, 2022.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with modified cash basis of accounting, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to be financial statements themselves.

This information is intended solely for the use of the Board of Directors charged with governance and management of Academy for Integrated Arts and is not intended to be and should not be used by anyone other than those specified parties.

*Marr and Company*

Marr and Company, P.C.  
Certified Public Accountants

Kansas City, Missouri  
November 17, 2022



# Accounts Payable Aging Summary

As of 10/31/2022

Academy for Integrated Art

| CLIENT: Academy for Integrated Art   |             | REPORT DATE: 11/11/2022 10:26:46 PM ET |          |        |           |                    |
|--------------------------------------|-------------|--|----------|--------|-----------|--------------------|
| Payee                                | Current     | 1-30                                   | 31-60    | 61-90  | >90       | Total              |
| <b>21ST CENTURY THERAPY, P.C.</b>    | \$438.75    | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$438.75</b>    |
| <b>Alpine Litho-Graphics</b>         | \$250.00    | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$250.00</b>    |
| <b>American Dining Creation</b>      | \$10,903.20 | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$10,903.20</b> |
| <b>Ameritas Life Insurance Corp.</b> | \$0.00      | \$358.56                               | \$0.00   | \$0.00 | \$0.00    | <b>\$358.56</b>    |
| <b>Asha Moore</b>                    | \$40.68     | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$40.68</b>     |
| <b>AT&amp;T U-Verse 1111</b>         | \$0.00      | \$0.00                                 | \$0.00   | \$0.00 | (\$25.99) | <b>(\$25.99)</b>   |
| <b>BCI Mechanical Inc.</b>           | \$0.00      | \$0.00                                 | \$693.22 | \$0.00 | \$0.00    | <b>\$693.22</b>    |
| <b>Blue Beetle Pest Control</b>      | \$175.00    | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$175.00</b>    |
| <b>City Wide Facility Solutions</b>  | \$10,606.40 | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$10,606.40</b> |
| <b>Colonial Life</b>                 | \$874.58    | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$874.58</b>    |
| <b>Cornerstones of Care</b>          | \$3,500.00  | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$3,500.00</b>  |
| <b>DeGraff, Tricia</b>               | \$1,191.02  | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$1,191.02</b>  |
| <b>EdOps</b>                         | \$7,716.67  | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$7,716.67</b>  |
| <b>eRate Program, LLC</b>            | \$800.00    | \$0.00                                 | \$0.00   | \$0.00 | \$0.00    | <b>\$800.00</b>    |

Johnny working to clear these up.

This invoice is processing now.

| Payee                                   | Current    | 1-30        | 31-60       | 61-90  | >90       | Total              |
|---|------------|-------------|-------------|--------|-----------|--------------------|
| <b>Jewish Vocational Service JVS</b>    | \$96.00    | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$96.00</b>     |
| <b>k12 ITC, Inc.</b>                    | \$3,356.36 | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$3,356.36</b>  |
| <b>Kansas City Public Library</b>       | \$332.00   | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$332.00</b>    |
| <b>Kansas City Young Audiences</b>      | \$0.00     | \$2,964.38  | \$0.00      | \$0.00 | \$0.00    | <b>\$2,964.38</b>  |
| <b>Lakeshore Learning</b>               | \$46.95    | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$46.95</b>     |
| <b>Lara Darner Speech Therapy</b>       | \$3,055.00 | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$3,055.00</b>  |
| <b>Lathrop &amp; Gage, LLP</b>          | \$631.13   | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$631.13</b>    |
| <b>Lindsay Sills</b>                    | \$221.93   | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$221.93</b>    |
| <b>NCS Pearson</b>                      | \$0.00     | \$0.00      | \$0.00      | \$0.00 | (\$49.58) | <b>(\$49.58)</b>   |
| <b>ODP Business Solutions LLC</b>       | \$0.00     | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$0.00</b>      |
| <b>Office Depot</b>                     | \$152.98   | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$152.98</b>    |
| <b>Paypool LLC</b>                      | \$243.40   | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$243.40</b>    |
| <b>Philadelphia Insurance Companies</b> | \$4,188.66 | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$4,188.66</b>  |
| <b>Shred-It</b>                         | \$75.80    | \$78.09     | \$0.00      | \$0.00 | \$0.00    | <b>\$153.89</b>    |
| <b>Sprint</b>                           | \$277.44   | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$277.44</b>    |
| <b>STA of Missouri, Inc</b>             | \$0.00     | \$28,364.91 | \$16,421.79 | \$0.00 | \$0.00    | <b>\$44,786.70</b> |
| <b>Toshiba Business Solutions</b>       | \$105.00   | \$0.00      | \$0.00      | \$0.00 | \$0.00    | <b>\$105.00</b>    |

See Note 1 below

Note 1: STA - bus service provider. STA sent these invoices to AFIA late. They have had a lot of turnover lately and they were without a local KC manager for a couple of months. STA now has a site manager for KC. Tricia has set up a meeting to visit with this new manager. Also, Phoebe will now contact STA if monthly invoice not received in a timely manner.

| Payee               | Current            | 1-30               | 31-60              | 61-90         | >90             | Total               |
|---------------------|--------------------|--------------------|--------------------|---------------|-----------------|---------------------|
| <b>WHC KCT, LLC</b> | \$2,486.00         | \$0.00             | \$0.00             | \$0.00        | \$0.00          | <b>\$2,486.00</b>   |
| <b>Total:</b>       | <b>\$51,764.95</b> | <b>\$31,765.94</b> | <b>\$17,115.01</b> | <b>\$0.00</b> | <b>-\$75.57</b> | <b>\$100,570.33</b> |

## **(Proposed) STATEMENT OF WORK (SOW)**

This Statement of Work is governed by that certain Agreement, dated the First (1st) of December by and between Academy for Integrated Arts (AFIA) and Brothers Liberating Our Communities (BLOC). All capitalized terms not defined herein shall have the meaning set forth in the Agreement.

**Start Date: 11/1/2022**

**End Date: 6/30/2023**

### **Deliverables to Be Provided by the Freelancer and Any Deadlines:**

Support the AFIA leadership team in the implementation of the priorities and goals in AFIA's Equity Work Plan. Specifically, BLOC KC will support AFIA in the following areas:

1. Support the Diversity, Equity and Inclusion task force within Academy of Integrated Arts and increase capacity of leaders within the task force.
2. Facilitate professional development related to bias and culturally responsive teaching to increase proficiency in those practices leading to increased student achievement
3. Integrate BLOC equity and improvement tools and look fors into AFIA's observation and evaluation tools.

### **Deliverables and Payment Terms:**

1. Fixed Price Amount: \$10,000

| Milestone Deliverable (21-24)   | Est. Delivery Date | Amount |
|---|--------------------|--------|
| Support the Diversity, Equity and Inclusion task force within Academy of Integrated Arts and increase capacity of leaders within the task force.                            | '22-'23            |        |
| Facilitate professional development related to bias and culturally responsive teaching to increase proficiency in those practices leading to increased student achievement. | '22-'23            |        |

|  |         |          |
|--|---------|----------|
| Integrate BLOC equity and improvement tools and look for into AFIA's observation and evaluation tools. | '22-'23 |          |
|  |         |          |
|  |         |          |
|  |         |          |
|  |         | \$10,000 |

**Payment Schedule :**

50% of the contracted rate will be paid by December 1<sup>st</sup>, 2022, totaling \$5000. The second payment will be scheduled for the spring semester, March 1, 2023, totaling \$5000.

**Coaching Ground Rules:**

- In general, we will schedule your next coaching appointment at the end of each coaching session
- If either party needs to reschedule a session due to an unavoidable conflict or illness, we will give the other at least 24 hours' advance notice (unless it is a true emergency). I will not refund or reschedule sessions that you miss without prior notice.
- In general, we will follow the process described in this Welcome email; however, you will drive the agenda for each coaching session. I will ask you prep me on what you want to talk about by filling out and sending me a Pre-Session Worksheet that I will provide you. Kindly return it to me 24 hours in advance, so I can prepare for our session.
- To consolidate your learnings, following each session, I will ask that record your insights and action steps on a Post-Session Worksheet that I will provide you, then email it to me within 24 hours after the coaching session.
- Before your next coaching session, please complete all the action steps that you agreed to take.
- If you would like, I would be happy to record your sessions for you to listen to at your convenience. Only you and I would be able to access the recordings; they would not be provided to other parties unless by written agreement.



## **Our Commitments:**

- You understand that coaching is a professional-client relationship with a coach that is designed to facilitate the creation/development of personal, professional or business goals, and to develop as well as carry out a strategy/plan for achieving those goals.
- You acknowledge that deciding how to handle these goals, incorporate coaching into those goals, and implementing these goals is exclusively your responsibility.
- The information we share in coaching sessions is confidential and not shared outside the session unless we mutually agree upon it, and I document our agreement in writing.
- The only exception to this procedure would be in a situation where I am required by law to make a disclosure, or where I have a good-faith belief that disclosure of information is necessary to comply with the law, to protect my rights or property, to avoid harm to you, me or anyone else, or to respond to an emergency. In such situations, disclosure would be limited to essential information.
- You understand that coaching sessions are not therapy sessions, or psychological counseling sessions, nor will any coaching sessions be a substitute for counseling, psychotherapy, psychoanalysis, mental health care or substance abuse treatment. Furthermore, you will not use any coaching sessions in place of diagnosis, treatment or therapy.
- You will seek independent professional guidance for legal, medical, financial, business, or family matters.
- You understand that all decisions in these areas are exclusively yours, and I acknowledge that decisions and actions regarding them are your sole responsibility.
- You further acknowledge that coaching does not involve the diagnosis or treatment of mental disorders as defined by the American Psychiatric Association, and that I am neither an employment agent, financial analyst, mental health practitioner, business manager, legal advisor, licensed therapist, psychologist, psychiatrist nor medical doctor.
- You understand and agree that you are fully responsible for your physical, mental and emotional wellbeing during all of our coaching sessions, including the choices and decisions you make both during and after the sessions.
- Except as expressly provided in this agreement, I make no guarantees or warranties, express or implied.
- You also agree to hold me and my employees and volunteers free of all liability and responsibility for any adverse consequences created as a direct or indirect result of a specific referral, advice given or any actions you take while working with or as a direct result of working with me.

- Notwithstanding any damages that you may incur, my entire liability under this agreement, and your exclusive remedy, will be limited to the amount you paid to me under this agreement for all services rendered up until the termination date.
- You promise that if you are currently in therapy or otherwise under the care of a mental health professional, that you have consulted with the mental health care provider regarding the advisability of working with a coach, and that this person is aware of the decision to proceed with this coaching relationship.

**TERMINATION**

This Agreement may be terminated at any time by the written agreement of the Parties as provided in Section 1 hereof.

**Our Goals**

We will work toward accomplishing the following goals:

Support the AFIA leadership team in the implementation of the priorities and goals in AFIA's Equity Work Plan. Specifically, BLOC KC will support AFIA in the following areas:

1. Support the Diversity, Equity and Inclusion task force within Academy of Integrated Arts and increase capacity of leaders within the task force.
2. Facilitate professional development related to bias and culturally responsive teaching to increase proficiency in those practices leading to increased student achievement.
3. Integrate BLOC equity and improvement tools and look fors into AFIA's observation and evaluation tools.

This is our entire agreement, and reflects our complete understanding with respect to the subject matter. This agreement supersedes all prior written and oral representations.

Please review, add your name, and return this Agreement to me by email. Your signature on this agreement or email accepting this agreement indicates your full understanding of, consent to and acceptance of the terms of this agreement.

Client Signature

Client Signature

Client Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

IN WITNESS WHEREOF, the parties hereto have executed this Statement of Work.

**CORNELL ELLIS:**

**COMPANY**

\_\_\_\_\_

Signature

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**ACADEMY FOR INTEGRATED ARTS**  
**Draft FINANCE COMMITTEE MEETING**  
**MINUTES**

Thursday, October 20, 2022  
8:30 a.m.

The meeting was held via Zoom. In attendance: Tricia DeGraff, Johnny Dolan-Dominguez, Paul Greenwood, and Cara Newell. Peter Brown absent but reviewed all documents and communicated all comments and decisions in advance via email.

- I. Call to order
- II. Agenda approved for this meeting (October 20, 2022)
- III. Minutes approved for September 15, 2022 meeting
  
- IV. Financial Update and Review
  - Actual financial results vs. budget and forecast – Reviewed. Forecast has not yet been adjusted for Funding Equity. Waiting on firmer numbers. Specifically discussed Occupancy, Transportation and food service as actual monthly expenditures varied from budget more than expected. Occupancy seemingly over budget: atypical/front loaded expenses including interior painting, mulch for playground and HVAC inspection. Transportation and food seemingly under budget: the budget is spread evenly over 12 months. However, we don't incur these costs in July and only half of August. Also, both vendors can be slower to bill at the beginning of the year.
  
  - Grant/donation activity – Reviewed and in order.
  
  - Bank Statement reconciliation – Reviewed and in order. Outstanding checks to City Treasurer a function of how payroll system accounts for these taxes. That is, local taxes are withheld each pay period from employee pay. However, those taxes are only remitted on a quarterly basis. So what looks to be an long time outstanding check, is simply an accounting placeholder until quarterly payment made.
  
  - Cash Disbursements – Reviewed and in order.
  
  - Outstanding Invoices – Reviewed and in order.
  
  - ADA WADA data - reviewed.

**ACADEMY FOR INTEGRATED ARTS**  
**Draft FINANCE COMMITTEE MEETING**  
**MINUTES**

Thursday, October 20, 2022  
8:30 a.m.

- V. Financial processes and procedures review update – N/A.
- VI. Facilities – N/A
- VII. Approval of Invoices >\$10,000
- Literacy Lab Tutor program (\$20,000-\$30,000) – Approved.  
Literacy Lab provides full time tutors that conduct benchmark assessments and deliver daily one-on-one Reading Corps Interventions with certain students. The tutors are trained, coached, and managed by Literacy Lab. Partner schools commit 10% of a staff member’s time to serve as an Internal Coach.
- AFIA’s budget for Instructional Professional Services is \$55,000 of which \$33,000 was earmarked for Literacy Lab.
- Teach for America (\$15,000) – Approved.  
Teach for America invoice for 3 Corp Members @\$5,000 each. AFIA’s budget for Instructional Professional Services is \$55,000 of which \$20,000 was earmarked for programs that support AFIA in securing certified teachers (specifically Teach for America and Kansas City Teacher Residency). AFIA will not have a KCTR teacher this year so the entire \$20,000 budget is available for Teach for America.
- VIII. Other business – N/A
- IX. Adjournment.



Batch Description: 2022 10 Operating Account  
Checking Account: 3 Security bank

Processing Month: 10/2022

| <u>Check/Reference Number</u>         | <u>Description</u>             | <u>Date</u> | <u>Amount</u>   |                          |
|---------------------------------------|--------------------------------|-------------|-----------------|--------------------------|
|                                       | Statement Balance              | 10/31/2022  | 247,545.67      | Agrees to bank statement |
| <u>Outstanding Automatic Payments</u> |                                |             |                 |                          |
| <u>Check/Reference Number</u>         | <u>Description</u>             | <u>Date</u> | <u>Amount</u>   |                          |
| 76410009                              | CITY TREASURER                 | 10/28/2022  | 1,660.22        |                          |
| 76410011                              | MISSOURI DEPARTMENT OF REVENUE | 10/28/2022  | 5,367.00        |                          |
|                                       |                                | Total:      | <u>7,027.22</u> |                          |

|                          |                          |                         |                             |                                    |
|--------------------------|--------------------------|-------------------------|-----------------------------|------------------------------------|
| <u>Statement Balance</u> | <u>Outstanding Total</u> | <u>Balance on Books</u> | <u>Cash Account Balance</u> | <u>Difference</u>                  |
| 247,545.67               | (7,027.22)               | 240,518.45              | 240,514.44                  | Agrees to ending cash balance 4.01 |

Cleared Automatic Payment Total: 130,502.89  
 Cleared Checks Total: 85,881.84  
 Cleared Direct Deposit Total: (171,174.55)  
 Cleared Void Total: 160.20  
 Cleared Cash Receipt Total: 1,713.67  
 Cleared Manual Journal Entries Total: 548,023.32  
 Cleared Sales Journal Total:

## Academy for Integrated Arts - Preliminary Disbursements Report

### Payments made by check or electronic funds transfer

| Date       | Vendor                              |   | Amount    |
|------------|-------------------------------------|---|-----------|
| 10/19/2022 | 21St Century Therapy                |   | 675.00    |
| 10/4/2022  | AFIA Holding Inc.                   |   | 25,000.00 |
| 10/6/2022  | American Dining Creation            | Food Service Sept 16  | 5,973.00  |
| 10/18/2022 | American Dining Creation            | Food Service Sept 23  | 5,041.50  |
| 10/31/2022 | American Dining Creation            | Food Service Oct 7  | 6,052.40  |
| 11/3/2022  | American Dining Creation            | Food Service Oct 12   | 3,554.00  |
| 10/18/2022 | Ameritas Life Insurance Group       |   | 73.44     |
| 10/18/2022 | Atronic Alarms                      | Intercom equipment and installation   | 1,928.19  |
| 10/19/2022 | Bamboo HR LLC                       |   | 442.16    |
| 10/7/2022  | BCI Mechanical Inc                  | HVAC maintenance  | 289.84    |
| 10/18/2022 | Ben Rich Productions                | Back to School bash DJ  | 300.00    |
| 11/1/2022  | Blue Beetle Pest Management         |   | 175.00    |
| 10/20/2022 | Boone Brothers Roofing              |   | 350.00    |
| 10/6/2022  | Card Service Center                 | Credit card payment. Detail follows   | 11,412.18 |
| 10/21/2022 | Catapult Learning                   | Student assessment tool annual fee  | 3,040.00  |
| 10/23/2022 | Cintas                              |   | 641.75    |
| 10/21/2022 | City Wide Maintenance               | \$3,195 - October janitorial;<br>\$7,100 - September day porters(2);<br>\$659 Cleaning supplies;<br>\$303 - Coffee Service. | 11,256.49 |
| 11/2/2022  | City Wide Maintenance               | Cleaning supplies   | 235.96    |
| 10/18/2022 | Colonial Life                       |   | 874.58    |
| 10/31/2022 | Cornerstones Of Care                | SPED Outside placement  | 3,675.00  |
| 10/18/2022 | EdOps                               |   | 7,716.67  |
| 10/18/2022 | Ion Wave                            | SPED Tracking software annual subscription  | 1,490.00  |
| 10/18/2022 | Jenessa Daniels                     |   | 68.43     |
| 10/17/2022 | Kansas City Power And Light         |   | 6,467.42  |
| 10/19/2022 | Kansas City Water Services          |   | 762.29    |
| 10/18/2022 | Lakeshore Learning                  |   | 275.93    |
| 10/24/2022 | Lara Darner Speech Therapy          |   | 2,567.50  |
| 10/31/2022 | Lathrop GPM                         |   | 195.00    |
| 10/31/2022 | Blue Bird                           |   | 92.00     |
| 10/18/2022 | Missouri School Board Association   | Quarterly SDAC Claims   | 725.54    |
| 11/3/2022  | Missouri School Board Association   |   | 1.50      |
| 10/18/2022 | Mo Charter Public School Commission |   | 275.00    |
| 10/18/2022 | Odp Business Solutions Llc          | Classroom supplies  | 103.35    |
| 10/18/2022 | Odp Business Solutions Llc          | Cleaning and Classroom supplies   | 872.58    |
| 10/18/2022 | Odp Business Solutions Llc          | Classroom supplies  | 51.65     |
| 10/18/2022 | Office Depot                        |   | 231.52    |
| 10/18/2022 | Paypool LLC                         |   | 247.08    |
| 10/20/2022 | Philadelphia Insurance Companies    | Property and casualty insurance   | 4,188.66  |
| 10/6/2022  | Quill                               | Office, classroom and art supplies  | 359.90    |
| 10/31/2022 | School Health                       |   | 75.02     |
|            | Continued next page                 |   |           |



| <b>Academy for Integrated Arts - Preliminary Disbursements Report</b> |                                   |  |                   |
|---|-----------------------------------|--|-------------------|
| <b>Payments made by check or electronic funds (continued)</b>         |                                   |  |                   |
| 10/18/2022  | Scott Rice                        | 3 larger classroom tables  | 1,548.23          |
| 10/6/2022   | Scribbles Software                |  | 12.50             |
| 11/3/2022   | Scribbles Software                |  | 12.50             |
| 10/2/2022   | Spire Inc                         |  | 146.44            |
| 10/18/2022  | Sprint Solutions, Inc.            |  | 264.07            |
| 10/6/2022   | Startland                         | MECA Method PD training  | 1,500.00          |
| 10/31/2022  | Teach For America Kansas City     | 3 Teach for America Corp members.<br>Approved by Fin Com at October meeting.             | 15,000.00         |
| 10/13/2022  | Toshiba Financial Services        |  | 1,752.27          |
| 11/1/2022   | Trane U.S. Inc                    |  | 82.50             |
| 10/18/2022  | Tricia Degraff                    | \$1,300 - Beloved Community Conference; Back to school bash and field trip related costs | 1,762.31          |
| 10/10/2022  | Waste Management                  |  | 1,010.05          |
| 10/18/2022  | WHC KCT, LLC                      |  | 348.00            |
| 10/31/2022  | Wildwood Outdoor Education Center | 6th grade campout.   | 2,320.00          |
|   |                                   |  |                   |
|   |                                   | <b>Total payments by check or EFT</b>  | <b>133,516.40</b> |
| Continued next page   |                                   |  |                   |

**Academy for Integrated Arts - Preliminary Disbursements Report****Payments made with credit card**

| <b>Date</b> | <b>Vendor</b>    |   | <b>Amount</b> |
|-------------|------------------|---|---------------|
| 10/6/2022   | 1000 Bulbs       | Lightbulbs  | 738.05        |
| 10/6/2022   | Amazon           | Classroom supplies                                  | 54.56         |
| 10/6/2022   | Amazon           | Music Supplies                                      | 352.52        |
| 10/6/2022   | Amazon           | Walkie Talkies                                      | 151.71        |
| 10/6/2022   | Amazon           | Classroom supplies                                  | 303.23        |
| 10/6/2022   | Amazon           | Water Filters                                       | 201.35        |
| 10/6/2022   | Amazon           | Nurse's office supplies                             | 41.74         |
| 10/6/2022   | Amazon           | Classroom supplies                                  | 78.00         |
| 10/6/2022   | Amazon           | Classroom supplies                                  | 157.80        |
| 10/6/2022   | Amazon           | Snacks  | 162.68        |
| 10/6/2022   | Amazon           | Snacks  | 116.20        |
| 10/6/2022   | Amazon           | Classroom supplies                                  | 330.97        |
| 10/6/2022   | Amazon           | Bathroom door supplies                              | 113.00        |
| 10/6/2022   | Amazon           | Classroom index cards                               | 20.61         |
| 10/6/2022   | Amazon           | Window safety supplies                              | 122.75        |
| 10/6/2022   | Amazon           | Snacks  | 19.99         |
| 10/6/2022   | Amazon           | Classroom books and supplies                        | 224.58        |
| 10/6/2022   | Amazon           | Aftercare supplies                                  | 38.93         |
| 10/6/2022   | Amazon           | Snacks  | 25.16         |
| 10/6/2022   | Amazon           | Classroom books, nurse's office and office supplies | 684.72        |
| 10/6/2022   | Amazon           | Aftercare supplies/snacks                           | 507.57        |
| 10/6/2022   | Amazon           | Office ink  | 45.99         |
| 10/6/2022   | Amazon           | Snacks  | 27.95         |
| 10/6/2022   | Amazon           | Classroom supplies                                  | 22.98         |
| 10/6/2022   | Bellhops         | Movers  | 468.57        |
| 10/6/2022   | Bellhops         | Movers  | 43.20         |
| 10/6/2022   | Bellhops         | Movers  | 249.80        |
| 10/6/2022   | Bellhops         | Movers  | 139.00        |
| 10/6/2022   | Bookmaster       | Staff books   | 83.85         |
| 10/6/2022   | EyeBuy Direct    | Student eye glasses                                 | 74.85         |
| 10/6/2022   | Focus 5 Inc      | Professional Development                            | 75.00         |
| 10/6/2022   | Minsky's         | Staff lunch   | 291.39        |
| 10/6/2022   | Reverso Neuilly  | Language translation services subscription          | 242.59        |
| 10/6/2022   | Reverso Neuilly  | Language translation services subscription          | 4.85          |
| 10/6/2022   | The Borough KC   | Staff lunch   | 538.00        |
| 10/6/2022   | Coterie Theater  | School field trip                                   | 140.00        |
| 10/6/2022   | Grapevine Design | Staff gifts   | 1,185.67      |
| 10/6/2022   | HyVee            | Staff meal  | 422.96        |
| 10/6/2022   | HyVee            | Staff lunch   | 309.96        |
| 10/6/2022   | Ikea             | Classroom furniture                                 | 250.90        |
| 10/6/2022   | Picklemans       | Staff lunch   | 71.52         |
| 10/6/2022   | Picklemans       | Staff lunch   | 123.23        |
| 10/6/2022   | School Specialty | Art supplies  | 309.08        |
| 10/6/2022   | Waldo Pizza      | Staff meal  | 306.08        |
| 10/6/2022   | Walmart          | Nurse's office supplies                             | 551.40        |

| <b>Academy for Integrated Arts - Preliminary Disbursements Report</b> |         |                         |                  |
|---|---------|-------------------------|------------------|
| 10/6/2022   | Walmart | Building supplies       | 222.36           |
| 10/6/2022   | Walmart | Nurse's office supplies | 32.00            |
| 10/6/2022   | Walmart | Staff snacks            | 393.11           |
| 10/6/2022   | Walmart | Classroom bins          | 69.98            |
| 10/6/2022   | Zoom    | Subscription            | 134.91           |
| 10/6/2022   | Zoom    | Subscription            | 134.91           |
| 10/6/2022   |         |                         | <b>11,412.21</b> |

| Donation detail through September 2022             |                  |                  |                  | Actual             |              |  |
|--|------------------|------------------|------------------|--------------------|--------------|--|
|  | SY22             | SY23             |                  | Over (Under)       | Acknowledged |  |
| Donor  | Actual           | Budget           | Actual           | Budget             | Sent?        | Notes  |
| SSKC   |                  | \$167,000        | \$500            | (166,500)          |              |  |
| Kauffman   | 125,000          | 125,000          |                  | (125,000)          |              | Received in SY22                             |
| Kauffman DEI Grant                                 |                  |                  | 150,000          | 150,000            |              | Not budgeted                                 |
| Hall   |                  | 125,000          | 125,000          | 0                  |              |  |
| AFIA Supporting Foundation                         | 75,000           |                  |                  |                    |              |  |
| Deffenbaugh  | 25,000           | 25,000           |                  | (25,000)           |              |  |
| Gottlieb   | 25,000           | 25,000           |                  | (25,000)           |              |  |
| Murien McBrien Kauffman Family Foundation matching | 8,700            | 7,500            | 750              | (6,750)            |              |  |
| Wilke Wayne  | 5,000            | 5,000            |                  | (5,000)            |              |  |
| Wedlan David                                       | 3,000            | 3,000            | 4,500            | 1,500              |              | Bank recorded 450. Correction has been made. |
| Hand Naomi and Peter                               | 2,500            | 2,500            |                  | (2,500)            |              |  |
| Newell   | 2,500            | 2,500            |                  | (2,500)            |              |  |
| Kirkpatrick Herman                                 | 2,000            | 2,000            |                  | (2,000)            |              |  |
| Bomba (Library Books)                              | 8,000            |                  |                  |                    |              |  |
| Bomba (Unrestricted)                               | 20,000           |                  |                  |                    |              |  |
| Brown Peter and Lynne                              | 2,213            |                  | 1,065            | 1,065              |              |  |
| Lathrop GPM  | 1,500            |                  |                  |                    |              |  |
| Missouri DHSS (Covid testing)                      | 44,291           |                  | 15,709           | 15,709             |              | What was remaining to be paid on SY22 grant  |
| MO Arts Council                                    | 7,036            |                  |                  |                    |              |  |
| Sherman Family (Literacy Lab)                      | 33,000           |                  |                  |                    |              |  |
| Sherman Family (Staff Retention S                  | 15,200           |                  |                  |                    |              |  |
| SSKC (Data Cohort)                                 | 19,510           |                  | 9,756            | 9,756              |              | What was remaining to be paid on SY22 grant  |
| SSKC (Early Learners)                              | 26,400           |                  |                  | 0                  |              |  |
| Other  | 766              |                  | 22               | 22                 |              |  |
| <b>TO BE IDENTIFIED</b>                            |                  | <b>185,500</b>   | <b>0</b>         | <b>(185,500)</b>   |              |  |
| <b>Total</b>                                       | <b>\$451,616</b> | <b>\$675,000</b> | <b>\$307,302</b> | <b>(\$367,698)</b> |              |  |

**School: Academy for Integrated Arts Calendar: 22-23 Academy for Integrated A**

| Grade        | Student Membership |            | Absent Days  | Present Days   | ADM             | ADA           | Unexcused Absences |               | Percent In Attendance |               |
|--------------|--------------------|------------|--------------|----------------|-----------------|---------------|--------------------|---------------|-----------------------|---------------|
|              | Count              | Days       |              |                |                 |               | Days               | Avg. Daily    |                       |               |
| PK           | 16                 | 760        | 50.33        | 709.67         | 15.83           | 14.78         | 22.18              | 0.45          | 93.38%                |               |
| TK           | 7                  | 336        | 43.70        | 292.30         | 7.00            | 6.09          | 35.36              | 0.74          | 86.99%                |               |
| K            | 38                 | 1685       | 161.95       | 1523.05        | 35.10           | 31.73         | 81.77              | 1.69          | 90.39%                |               |
| 1            | 51                 | 2009       | 128.47       | 1880.53        | 41.85           | 39.20         | 73.71              | 1.48          | 93.61%                |               |
| 2            | 49                 | 1999       | 152.83       | 1846.17        | 41.64           | 38.47         | 86.35              | 1.78          | 92.35%                |               |
| 3            | 49                 | 1920       | 173.33       | 1746.67        | 40.00           | 36.41         | 102.50             | 2.11          | 90.97%                |               |
| 4            | 46                 | 1870       | 142.12       | 1727.88        | 38.96           | 36.01         | 80.20              | 1.65          | 92.40%                |               |
| 5            | 41                 | 1641       | 121.90       | 1519.10        | 34.18           | 31.64         | 53.22              | 1.08          | 92.57%                |               |
| 6            | 26                 | 990        | 53.29        | 936.71         | 20.62           | 19.51         | 29.85              | 0.60          | 94.62%                |               |
| <b>Total</b> | <b>9</b>           | <b>323</b> | <b>13210</b> | <b>1027.92</b> | <b>12182.08</b> | <b>275.18</b> | <b>253.84</b>      | <b>565.14</b> | <b>11.58</b>          | <b>92.22%</b> |

|   |          |
|---|----------|
| AFIA data in DESE web apps as of<br>November 2, 2022. |          |
| ADA   | WADA     |
| 236   | 285.4970 |

Please note that the student count number includes all students who attended AFIA at any time during the 22-23 school year. This number also includes students who ended the year at AFIA in May 2022, but did not return in August 2022. For state reporting purposes, these students must remain in our SIS after they are withdrawn and will appear in this report during the 22-23 school year.

ADM: Average Daily Membership

ADA: Average Daily Attendance

WADA: Weighted Average Daily Attendance

**AFIA Board of Directors Retreat**  
November 3, 2022  
4:00 – 5:30 p.m.  
Academy for Integrated Arts  
7910 Troost  
Location: AFIA, Room 151 (6<sup>th</sup> Grade Classroom)

**Agenda**

**Welcome/Introduction 4:00 - 4:05pm**  
**Governance Chair, Emily Brown**

Goals for Retreat – Board Action Planning

- Identify and agree upon no less than two strength areas and two growth areas and develop measurable goals based on the growth areas (as stated in AFIA’s Performance Contract)
- Add action steps to the organizational sustainability component of the Strategic Implementation Plan with Action Steps (Pillar 3)  
Link to the Strategic Implementation Plan with Action Steps (see Pillar 3): [bit.ly/AFIA-SIP2022](https://bit.ly/AFIA-SIP2022)

**Review of Goals 4:05-4:15pm**  
**Executive Director, Tricia DeGraff**

- Overview/review of AFIA’s Strategic Plan, Performance Contract Goals and Strategic Implementation Plan

**Breakout sessions 4:15 - 5:15pm**  
**Board Member, Jennifer Waddell**

- Breakout sessions

**Wrap up/Next Steps 5:15-5:30pm**  
**Board Member, Jennifer Waddell**

Some items that will be referenced during the retreat include:

- [AFIA’s Board Approved Strategic Plan](#)
- [Strategic Implementation Plan with Action Steps](#) (see Pillar 3)
  - To only view Pillar 3, click on this [link](#).
- Governance Profile [Self-Assessment Materials](#)
- [AFIA’s 2022 – 2027 Performance Contract Goals](#) (School Specific)

## **AFIA Board of Directors Retreat Minutes**

November 3, 2022

4:00 – 5:30 p.m.

Academy for Integrated Arts

7910 Troost

Location: AFIA, Room 151 (6th Grade Classroom)

### **Present:**

- Emily Brown, Secretary
- Lynne Brown, Member
- Peter Brown, Member
- Brad Epstein, Chairman
- Andy Fromm, Member
- Patrick Lenoir, Member
- Cara Newell, Treasurer
- Jennifer Waddell, Member
- Tricia DeGraff, Executive Director

### **Welcome/Introduction**

Governance Chair, Emily Brown

### Goals for Retreat – Board Action Planning

Identify and agree upon no less than two strength areas and two growth areas and develop measurable goals based on the growth areas (as stated in AFIA's Performance Contract)

Add action steps to the organizational sustainability component of the Strategic Implementation Plan with Action Steps (Pillar 3)

### **Review of Goals**

Executive Director, Tricia DeGraff

Overview/review of AFIA's Strategic Plan, Performance Contract Goals and Strategic Implementation Plan

### **Breakout Sessions**

Board Member, Jennifer Waddell

### **Output:**

#### **Strength Areas:**

- Finances – The Board ensures finances are well-managed and supports financial and other initiatives necessary for continued success
- Commitment – The Board is committed to the mission, the well-being of teachers, staff, students and shows up consistently and participates in meetings

#### **Growth Areas:**

- Diversity – the Board needs more diversity to offer different perspectives, representation, and expertise
- Engagement – the Board needs to facilitate more opportunities to allow for engagement with staff and families

**Next:** Jennifer Waddell to lead development of action steps at the December Board meeting

Items referenced during the retreat include:

- AFIA’s Board Approved Strategic Plan
- Strategic Implementation Plan with Action Steps (see Pillar 3)
- Governance Profile Self-Assessment Materials
- AFIA’s 2022 – 2027 Performance Contract Goals (School Specific)