

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

December 7th, 2023

4:30 p.m.

7910 Troost Ave., Kansas City, Missouri

The meeting will be held at AFIA. If you would like to join remotely, please use the information below to join the Zoom meeting:

<https://us06web.zoom.us/j/99620454836?pwd=enJvZTIRWmhBbzZEZDEwck5DcmRSQT09>

Meeting ID: 996 2045 4836

Passcode: nq4Pn4

Dial by your location

- +1 312 626 6799 US (Chicago)
- +1 646 558 8656 US (New York)
- +1 301 715 8592 US (Washington DC)
- +1 346 248 7799 US (Houston)
- +1 720 707 2699 US (Denver)
- +1 253 215 8782 US (Tacoma)

Meeting ID: 996 2045 4836

Passcode: 492360

Find your local number: <https://us06web.zoom.us/j/99620454836>

I. CALL TO ORDER

II. FINANCIAL REPORT

- Budget Report-Cara Newell

III. CONSENT AGENDA

- Approval of the minutes from the October 26th, 2023 board meeting
- Approval of warrant list (check registry and purchasing card record)
- Approval of the financial report

IV. ACTION ITEMS

- Approval of Audit for fiscal year ending June 30, 2023
- Approval of recommendation to transfer \$500,000 from Security Bank Account to Morgan Stanley and invest in Treasury Bills with a 3 month duration
- Approval of Shamika Franklin, Assistant Teacher

V. EXECUTIVE DIRECTOR'S REPORT

- Monthly Update-Tricia DeGraff

VI. DISCUSSION ITEMS/COMMITTEE REPORT

- Education Committee Met November 16th, 2023
- Audit/Finance Committee Met November 16th, 2023
- Governance Committee did not meet

- Kent Peterson (Review Governance Profile)
- Brad Epstein review scope/dates of DEI work w/ Dr. Auburn Ellis

VII. NEW BUSINESS

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.

IX. ADJOURNMENT

- Next Board Meeting Date: January 25th, 2024

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

October 26, 2023

4:30 P.M.

7910 Troost Ave., Kansas City, Missouri

Present: Emily Brown, Secretary
Lynne Brown, Member
Peter Brown, Member (-5:30)
Brad Epstein, Chairman
Patrick Lenoir, Member
Jennifer Waddell, Member

Also Present: Tricia DeGraff, Executive Director
Karren Colbert, Principal

I. CALL TO ORDER AND ROLL CALL

Brad Epstein called the meeting to order at 4:35

II. FINANCIAL REPORT

Budget report-Peter Brown (attachment)

III. CONSENT AGENDA ITEMS

- Approval of the minutes of the September 28, 2023 board meeting
- Approval of the warrant list (check registry and purchasing card record)
- Approval of the financial report
Motion: Emily Brown
Second: Lynne Brown
Vote: 6-0

IV. ACTION ITEMS

- Approval of new Erica Fritz, part-time substitute and health and safety educator:
Motion: Education Committee
Vote: 6-0

V. EXECUTIVE DIRECTOR'S REPORT

Monthly Update -Tricia DeGraff (attachment)

VI. DISCUSSION ITEMS/COMMITTEE REPORTS

- Education Committee met on October 19st (attachment)
- Finance Committee met on October 19st (attachment)
- Governance Committee met on October 17th (attachment)

VII. NEW BUSINESS

DEI Training Continuation-Brad met with Dr. Ellis to discuss further DEI training.

Motion to adjourn Regular Meeting: Lynne Brown

Second: Jennifer Waddell

Vote: 6-0

VIII. EXECUTIVE SESSION

Motion to enter into Executive Session Pursuit to Section 610.021 of the Missouri Sunshine

Law to discuss a personnel matter: Jennifer Waddell

Second: Patrick Lenoir:

Roll call on the motion:

Emily Brown-yes

Lynne Brown-yes

Brad Epsten-yes

Patrick Lenoir-yes

Jennifer Waddell-yes

Discussion of personnel matter

Motion to adjourn Executive Session: Lynne Brown

Second: Emily Brown

Roll call on the motion:

Emily Brown-yes

Lynne Brown-yes

Brad Epsten-yes

Patrick Lenoir-yes

Jennifer Waddell-yes

Motion to resume Regular Meeting: Emily Brown

Second: Patrick Lenoir

Vote: 5-0

IX. ADJOURNMENT

Motion to adjourn: Lynne Brown

Second: Emily Brown

Vote: 5-0

Meeting adjourned at 6:20 p.m.

Next Board Meeting is on December 7, 2023 at 4:30 p.m.

Respectfully submitted,

Emily Brown
Secretary

Brad Epsten
President



Academy for Integrated Arts

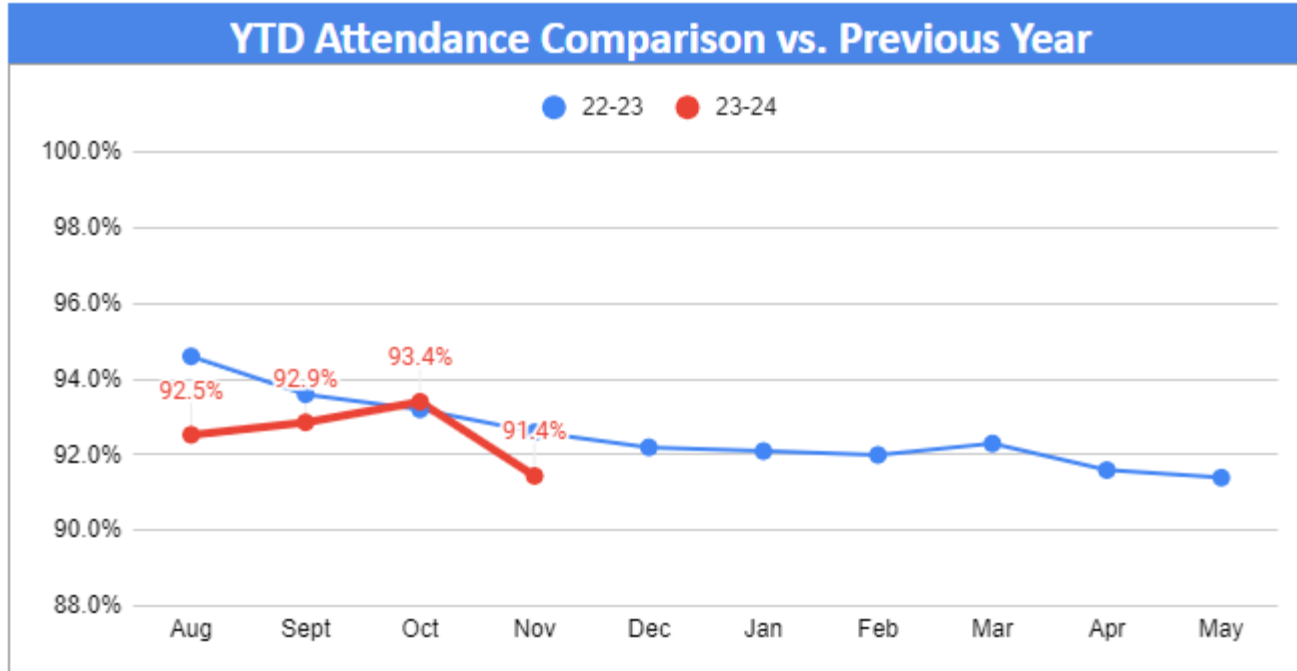
Executive Director's Report

December 7, 2023

Enrollment 2023-2024

Grade	8/21	Sept	Oct	Dec	Jan	Feb	Mar	Apr	May	June
PK	12	11	11	12						
TK	12	13	12	12						
K	35	36	35	35						
1st	41	43	42	42						
2nd	44	42	41	41						
3rd	41	40	41	40						
4th	40	39	37	37						
5th	28	28	28	28						
6th	22	22	22	22						
Total	276	274	269	269						

Year to Date Attendance Percentage (through 11/30/2023)



90/90 Attendance Performance (11/30/2023)

Aggregated attendance rates for the first 4 months are comparable to last year, as seen in the line graph below. The 90/90 attendance rates continue to be an improvement when compared to the end of SY22-23. Approximately 30% of students (K-6) are not reaching the 90% attendance goal. About half of those students are in the 'Less than 85%' band.

MSIP-6 LEA Points Estimate				
All Enrollments YTD (includes withdrawn students & excludes PK)				
90/90 Performance Band		# of Students	% of Students	SY22-23
Less than 85%	No points	42	15.6%	15.5%
85% to 87.49%	0.25 points	13	4.8%	5.9%
87.5% to 89.9%	0.50 points	25	9.3%	8.9%
90% or Greater	1 point	190	70.4%	69.7%
MSIP6 - LEA Attendance Rate:		77.08%	Total Students YTD 270	
MSIP6 - LEA points:		0		
MSIP6 - LEA Attendance Rate (only currently enrolled students):			78.70%	
MSIP6 - LEA points (only currently enrolled students):			0	

Talent updates: Recruitment and Retention

- AFIA was awarded a \$10,000 Grow Your Own grants. We will use these funds to support our teacher apprentice program. You can read the press release [here](#).
- Several KC area foundations are launching a pilot program called the KC Educator Retention Fund designed to support faculty and staff. AFIA is one of six schools involved in this pilot program. Twenty percent of each grant is earmarked for an emergency fund administered by the United Way. In response to this pilot, Karren conducted focus groups with all staff members during our professional development day on Friday. She will share more about what she learned with the education committee and board in January.

Missouri Schools Receive First-Ever State-Funded "Grow Your Own" Grants to Recruit Local Educators



NEWS RELEASE

DESE has awarded the first-ever state-funded "Grow Your Own" grants to 125 local education agencies (LEAs). Review the list of those grant recipients here. DESE's Fiscal Year 2024 budget includes \$2.5 million to support one-time grants of \$10,000 to LEAs to create or strengthen their local "Grow Your Own" program, designed to increase recruitment of quality teachers in LEAs across the state. LEAs applied to DESE through a competitive grant application process. Grant funds must be obligated and reimbursement requested by **May 31, 2024**.

Partnership Updates

On November 1st, AFIA team members attended the kick-off event for the Royals Literacy League Pilot Program. Each pilot school can select two classrooms for this initiative. We chose our 3rd grade classrooms.



Partnership Updates

Four members of our team joined School Smart KC team members at the ASU Next Education Workforce Elementary School Site Visit in Scottsdale, AZ Nov 27 - 29. Our team included: Tricia DeGraff, Executive Director, Asha Moore, Assistant Principal, Taylor Salle, Intervention Coordinator and Maddie Scott, 3rd grade lead teacher.

Arizona State University's Next Education Workforce works with schools and other partners to:

- 1) provide all students with deeper and personalized learning by building teams of educators with distributed expertise
- 2) empower educators by developing better ways to enter the profession, specialize and advance.



Partnership Updates

On November 11, 2023 our school team attended the city wide **School and Pre-K Fair** at the Central Library. This event is hosted by Show Me KC Schools. We have officially kicked off enrollment for the 24-25 school year.



Partnership Updates: Team teaching observation

Pitcher Elementary visited AFIA to observe in our team teaching classrooms and collaborate with our pilot teams on November 17.



Partnership Updates

AFIA social worker, Jenessa Daniels, was asked to represent AFIA on a panel at Harvesters about the onsite food pantry.



Partnership Updates

AFIA was highlighted in a recent blog post on Startland Education's website. Former AFIA teacher and instructional coach Haley Hurst connected Taylor Swift's Eras Tour to design thinking.

Excerpt: I once participated in a Startland design thinking session with a local charter school, [Academy for Integrated Arts](#), seeking ideas for teacher sustainability and increased student outcomes. Teachers interviewed one another about their current experiences as educators, listening to each other's pain points, hopes, and wants. Additionally, they reviewed and reflected on student surveys to understand their experience and held space for family input through listening tours. This empathy work led the school to dream up a brand new team teaching model that they are currently implementing and testing. Empathy's influence was achieved.

To read more:

<https://www.startlandedu.org/blog/taylor-swift-and-design-thinking>

General Updates: After School Clubs

- Funded by Kauffman Foundation
- First round: Oct 10 - Nov 16
- Over 10 clubs offered:
 - Jewelry
 - Crochet
 - West African Dance
 - Cooking
 - Chess
 - Soccer
 - Coding
 - Hip Hop Dance
 - Theater Arts
 - Photography
 - Graphic Design

Priority 2 from AFIA's [Equity Work Plan](#))

Priority #2: Create a safe, welcoming and inclusive environment for all students, staff members, and families at AFIA.

Goals:

- 90% of staff will report that they feel supported having conversations related to marginalized identities (including race, ethnicity, religion, LGBTQIA+, gender, abilities, family structure)
- 90% of staff, students and families report that they feel safe, welcomed and included at AFIA

Key Actions:

- Provide professional development to educators with the tools and skills to facilitate classroom conversations and learning related to marginalized identities (proactive and reactive)
- Develop and implement after school clubs to provide opportunities for students and families to connect with families from different backgrounds*
- Participate in the Family School Partnerships Collaborative (through School Smart KC)

General Updates: After School Clubs

- After school clubs were taught by local teaching artists and other experts
- Partners involved in this round of clubs included Kansas City Young Audience, Next Paige, KC Chess Club and City in Motion



Family Engagement: Family Teacher Conferences (Oct. 26 - 27)

Goal from AFIA's Board Approved Strategic Plan: *Partner with families in meeting the needs of the whole child and ensure that families feel heard and valued in the school community.*

Family Engagement Goal from AFIA's Performance Contract: **Over 80%** of AFIA families will participate in family teacher conferences (held in October and February).

Data from October, 2023 Family Teacher Conferences (As of December 1, 2023): **81%** of AFIA families engaged in family teacher conferences.

Family Engagement Updates

There were a variety of family engagement opportunities over the past month. These opportunities included:

- Grandparents'/Special Person Breakfast
- Fall Parties
- After School Club Gallery Walk
- Parent/Caregivers Connect
- Focus groups for families and students through the Beloved Community Work (funded by Kauffman Foundation)



Families joined morning meeting after Grandparent's Breakfast.

Support Services

- During the November Harvesters' Pantry at AFIA, 83 households participated.
- Through a pilot program at Kidsight, AFIA held an Eye Clinic.
 - 239 students had eye screenings
 - 25 students were referred for an eye exam
 - 11 students were seen and will receive glasses
- An AFIA family received bunk beds from Sleepyhead Beds.



An eye doctor provides an eye exam to an AFIA student onsite.

ACADEMY FOR INTEGRATED ARTS
FINANCE COMMITTEE MEETING
Draft MINUTES

Thursday, October 19, 2023
8:30 a.m.

The meeting was held via Zoom. In attendance: Peter Brown, Tricia DeGraff, Johnny Dolan-Dominguez, Tony Kline, and Cara Newell.

- I. Call to order
- II. Agenda approved for this meeting (October 19, 2023)
- III. Minutes approved for September 21, 2023 meeting.
- IV. Financial Update and Review
 - Actual financial results vs. budget and forecast – State revenue is likely to increase. Per WADA payment and our enrollment estimated to be more than budgeted. We will wait to adjust the forecast until next payment from state is received (late October) as verification.
 - Grant/donation activity – Reviewed and in order.
 - Bank Statement reconciliation – Reviewed and in order
 - Cash Disbursements – Reviewed and in order.
 - Outstanding Invoices – Reviewed and in order.
 - ADA WADA data – Reviewed and in order.
- V. Facilities- N/A
- VI. Approval of Expenditures >\$10,000 N/A
- VII. Other Business – Discussed financial statement audit – appears to be going as scheduled. EdOps will verify with auditor our timeframe for reviewing and approving audit by December Board meeting.
- VIII. Adjournment.

ACADEMY FOR INTEGRATED ARTS FINANCE COMMITTEE MEETING AGENDA

Thursday, November 16, 2023
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 16, 2023)
- III. Approve minutes from October 19, 2023 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 Reconciliation
 - Cash Disbursements
 - Accounts Payable detail
 - ADA WADA monthly report
- V. Facilities – Update on security grant
- VI. Audit update
- VII. Health Insurance Renewal – Premium increase 5%. Ratify decision to stay with Blue Cross Blue Shield and increase AFIA maximum contribution 5% (from \$575 to \$605. Net impact on budget of increase in employee contribution <\$10,000.
- VIII. Approval of Invoices >\$10,000
- IX. Other business –
- X. Adjournment



Accounts Payable Aging Summary

As of 10/31/2023

Academy for Integrated Art

CLIENT: Academy for Integrated Art

REPORT DATE: 11/14/2023 2:00:54 PM ET

Payee	Current	1-30	31-60	61-90	>90	Total
21ST CENTURY THERAPY, P.C. Speech and Occupational Therapy	\$5,027.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,027.00
American Dining Creation	\$9,848.30	\$0.00	\$0.00	\$0.00	\$0.00	\$9,848.30
Ameritas Life Insurance Corp.	\$0.00	\$239.28	\$0.00	\$0.00	\$0.00	\$239.28
Amilia Winter After school Club	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Blue Beetle Pest Control	\$193.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193.00
City Wide Facility Solutions	\$11,800.23	\$0.00	\$0.00	\$0.00	\$0.00	\$11,800.23
Computer Information Concepts	\$0.00	\$0.00	\$0.00	\$0.00	\$9,027.00	\$9,027.00
DeGraff, Tricia	\$333.38	\$0.00	\$0.00	\$0.00	\$0.00	\$333.38
Ernie Miller Nature Center	\$360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$360.00
FOCUS 5, INC.	\$0.00	\$0.00	\$2,487.08	\$0.00	\$0.00	\$2,487.08
HopSkipDrive, Inc. Student transportation	\$2,980.67	\$0.00	\$0.00	\$0.00	\$0.00	\$2,980.67
Hunter Garr Pace After school club	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
k12 ITC, Inc. Two months worth of invoices	\$6,751.28	\$0.00	\$0.00	\$0.00	\$0.00	\$6,751.28
Kansas City Public Library	\$349.00	\$0.00	\$0.00	\$0.00	\$0.00	\$349.00

Payee	Current	1-30	31-60	61-90	>90	Total
Lathrop & Gage, LLP	\$1,497.76	\$0.00	\$0.00	\$0.00	\$0.00	\$1,497.76
Lexington Plumbing and Heating Company Staff restroom repairs and maint	\$2,113.50	\$0.00	\$0.00	\$0.00	\$0.00	\$2,113.50
Missouri Accreditation	\$620.00	\$0.00	\$0.00	\$0.00	\$0.00	\$620.00
Missouri Employers Mutual Insurance Co.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Missouri Network Alliance LLC	\$146.28	\$0.00	\$0.00	\$0.00	\$0.00	\$146.28
Missouri School Boards' Association (MSBA)	\$1,393.06	\$0.00	\$0.00	\$0.00	\$0.00	\$1,393.06
NCS Pearson	\$0.00	\$0.00	\$0.00	\$0.00	(\$49.58)	(\$49.58)
ODP Business Solutions LLC	\$0.00	\$81.97	\$469.51	\$0.00	\$0.00	\$551.48
Tasha Williams	\$68.11	\$0.00	\$0.00	\$0.00	\$0.00	\$68.11
Toshiba Business Solutions	\$210.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210.00
ULTRA LAWNS, INC. Playground landscaping/maint	\$3,310.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,310.00
Westhues Electric, Inc.	\$236.00	\$0.00	\$0.00	\$0.00	\$0.00	\$236.00
Total:	\$49,237.57	\$321.25	\$2,956.59	\$0.00	\$8,977.42	\$61,492.83

Academy for Integrated Arts - Preliminary Disbursements Report			
Payments made by check or electronic funds transfer			
Date	Vendor		Amount
10/23/2023	21st Century Therapy		\$ 5,183.25
10/4/2023	AFIA Holding Inc.		\$ 12,500.00
10/13/2023	American Dining Creation		\$ 12,552.10
10/23/2023	American Dining Creation		\$ 10,920.20
10/30/2023	American Dining Creation		\$ 6,155.40
10/13/2023	Ameritas Life Insurance Group		\$ 263.76
10/13/2023	Assist Services, LLC		\$ 1,520.93
10/30/2023	Assist Services, LLC		\$ 1,095.68
10/19/2023	BAMBOO HR LLC		\$ 492.27
10/13/2023	BCI Mechanical Inc	June HVAC inspection (invoice not submitted to AFIA until October)	\$ 2,050.00
10/13/2023	BCI Mechanical Inc	September HVAC Inspection	\$ 2,050.00
10/10/2023	Blue Beetle Pest Management LLC	August treatment	\$ 193.00
10/31/2023	Blue Beetle Pest Management LLC	September treatment	\$ 193.00
10/13/2023	Brothers Liberating Our Communities	Second (and last) payment on PD contract supported by Kauffman DEI grant	\$ 5,000.00
10/30/2023	C & C Produce		\$ 448.00
10/19/2023	Card Service Center	Credit card payment. Details follow	\$ 8,890.46
10/23/2023	CINTAS		\$ 575.84
10/13/2023	Citizens of the World		\$ 203.61
10/13/2023	City Wide Maintenance Company, Inc.	Cleaning supplies	\$ 492.80
10/20/2023	City Wide Maintenance Company, Inc.	Day time porters	\$ 8,449.30
10/23/2023	City Wide Maintenance Company, Inc.	Evening janitorial	\$ 3,195.00
10/24/2023	City Wide Maintenance Company, Inc.	Cleaning supplies	\$ 492.80
10/13/2023	Colonial Life		\$ 880.62
10/12/2023	EdOps		\$ 8,425.00
10/30/2023	Evergreen Electronics (Discount PC)	Staff laptops	\$ 4,859.50
10/13/2023	Flyleaf Publishing	Instructional reading materials	\$ 5,084.14
10/23/2023	Focus 5 Inc		\$ 4,432.38
10/13/2023	Tang Math	Math instruction subscription for year	\$ 5,475.00
10/25/2023	Hoot Reading Inc.	Literacy program. Approved in advance by Fin Com at October meeting	\$ 18,900.00
10/13/2023	HopSkipDrive Inc.	Student transportation	\$ 411.39
10/23/2023	HopSkipDrive Inc.	Student transportation	\$ 2,611.47
10/13/2023	Jenessa Daniels		\$ 117.70
10/30/2023	k12 ITC, Inc.		\$ 3,390.77
10/17/2023	KCPL		\$ 7,350.77
10/23/2023	Kansas City Public Library	Prior months' billings had not been submitted.	\$ 349.00
10/23/2023	Kansas City Public Library		\$ 349.00
10/23/2023	Kansas City Public Library		\$ 332.00
10/23/2023	Kansas City Public Library		\$ 349.00
10/19/2023	Kansas City Water Services		\$ 1,225.13
10/23/2023	Lathrop GPM		\$ 2,616.03
10/30/2023	Lexington Plumbing and Heating		\$ 1,901.50
10/10/2023	Missouri Network Alliance (Bluebird)		\$ 146.28
10/30/2023	Missouri Network Alliance (Bluebird)		\$ 146.28
10/13/2023	Missouri School Board Association		\$ 445.47

Academy for Integrated Arts - Preliminary Disbursements Report			
10/13/2023	Office Depot		\$ 1,571.02
10/27/2023	Office Depot		\$ 696.81
10/30/2023	Office Depot		\$ 445.94
10/13/2023	Paypool Llc		\$ 199.08
10/18/2023	Philadelphia Insurance Companies		\$ 4,525.25
10/10/2023	Phoebe Devorce-Bassue		\$ 45.33
10/13/2023	Project Construct	Professional Development	\$ 2,500.00
10/19/2023	Quill		\$ 481.36
10/30/2023	Quill		\$ 33.99
10/10/2023	Scribbles Software		\$ 12.50
10/24/2023	Show Me Kc Schools		\$ 125.00
10/10/2023	Shred It		\$ 79.64
10/12/2023	Specialk Way	Lawn mowing	\$ 600.00
10/12/2023	Specialk Way	Lawn mowing	\$ 600.00
10/23/2023	Specialk Way	Lawn mowing	\$ 600.00
10/2/2023	Spire Inc		\$ 153.71
10/30/2023	STA Of Missouri, Inc	Student transportation	\$ 10,216.98
10/30/2023	Supreme School Supply		\$ 94.91
10/13/2023	Tasha Williams		\$ 68.63
10/10/2023	Uline	Office furniture	\$ 529.90
10/30/2023	Uline	Office furniture	\$ 420.98
10/10/2023	Waste Management		\$ 986.95
		Total payments by check or EFT	\$ 177,703.81
Payments made with credit card			
Date	Vendor		Amount
9/13/2023	Amazon	Classroom Materials	\$ 54.77
9/15/2023	Amazon	Office Chair	\$ 115.98
9/17/2023	Amazon	Classroom Supplies	\$ 141.12
9/18/2023	Amazon	Extended Day Supplies	\$ 216.10
9/19/2023	Amazon	Classroom Supplies	\$ 276.57
9/21/2023	Amazon	Classroom Supplies	\$ 831.54
9/26/2023	Amazon	Classroom Supplies	\$ 300.93
9/28/2023	Amazon	Classroom Supplies	\$ 159.98
9/21/2023	Benrich	DJ for Back to School Bash	\$ 400.00
9/24/2023	Centerrs	Classrom Books	\$ 100.80
9/15/2023	Cosentino	Teacher's meeting	\$ 38.62
10/15/2023	Cosentino	Staff Breakfast	\$ 271.50
9/13/2023	Csc	Transaction fee for Reverso	\$ 3.36
9/4/2023	Hobbylobby	Jewelry Making	\$ 53.15
10/13/2023	Hyvee	Staff Lunch during PD	\$ 692.49
10/4/2023	Learningaz	Classroom Programs	\$ 165.00
10/4/2023	Learningaz	Classroom Programs	\$ 55.00
10/16/2023	Mocpsc	Conference Registration	\$ 318.01
9/3/2023	Panera	Staff Breakfast	\$ 138.20
9/20/2023	Panera	Staff Breakfast	\$ 589.45
9/8/2023	Picklemans	Lunch for Visitor	\$ 14.94
9/10/2023	Picklemans	Staff Working Lunch	\$ 64.59
9/19/2023	Picklemans	Presenters Lunch	\$ 12.28
9/20/2023	Picklemans	Lunch for Visitor	\$ 12.28

Academy for Integrated Arts - Preliminary Disbursements Report			
10/10/2023	Picklemans	Lunch for visitor	\$ 18.79
10/11/2023	Picklemans	Lunch for visitor	\$ 18.79
9/10/2023	Price	Staff Breakfast	\$ 371.99
9/19/2023	Q39	Professional development Teaching Artist Dinner	\$ 80.29
9/13/2023	Reverso	Yearly subscription for translation services	\$ 167.78
9/21/2023	Saentkc	Back to School Bash Balloon Artist	\$ 540.00
9/20/2023	Schoolspec	Classroom Supplies	\$ 352.17
9/15/2023	Southwest	Professional development travel	\$ 422.96
9/15/2023	Southwest	Professional development travel	\$ 422.96
9/27/2023	Southwest	Professional development	\$ 486.97
9/24/2023	Waldo	Staff Dinner	\$ 161.98
9/10/2023	Walmart	Snacks for building	\$ 360.96
10/8/2023	Walmart	Building snacks & nursing supplies	\$ 221.09
10/8/2023	Walmart	Building snacks & nursing supplies	\$ 221.08
9/18/2023	Zoom	Monthly subscription	\$ 15.99
			\$ 8,890.46

Batch Description: 2023 10 Operating Account
Checking Account: 3 Security bank

Processing Month: 10/2023

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	
	Statement Balance	10/31/2023	135,832.72	Agrees to Bank

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	
76410125	CITY TREASURER	07/31/2023	1,813.15	July, Aug, Sept paid Nov 2.
76410140	CITY TREASURER	08/31/2023	2,061.45	
76410151	CITY TREASURER	09/29/2023	1,880.76	
76410167	CITY TREASURER	10/31/2023	1,893.35	
76410169	MISSOURI DEPARTMENT OF REVENUE	10/31/2023	5,804.00	
Total:			<u>13,452.71</u>	

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
1005	Collection Services Center	10/13/2023	456.00
997680512	Collection Services Center	10/31/2023	456.00
Total:			<u>912.00</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
135,832.72	(14,364.71)	121,468.01	121,462.71	5.30

Agrees to
Balance
Sheet

Cleared Automatic Payment Total:	88,026.33
Cleared Checks Total:	141,003.43
Cleared Direct Deposit Total:	(193,063.88)
Cleared Void Total:	
Cleared Cash Receipt Total:	
Cleared Manual Journal Entries Total:	433,898.97
Cleared Sales Journal Total:	

Financial Dashboard: October 2023

Highlights:

State revenue: As expected, forecast was increased by an additional \$225 to reflect higher than expected per-WADA payment. This was confirmed by State's October payment to school.

Staff-Related: There are still two positions not filled. While we are still working to fill those positions, we anticipate some savings.

Transportation: While we have received some invoices, there is still some uncertainty. Existing budget seems adequate but we will do more extensive analysis after December results in.

Details:

	(\$000's)			
	Forecast	Budget	Variance	
Revenue				
Local	\$ 430	\$ 381	49	
State	3,377	3,127	250	C
Federal	557	545	12	
ESSER	611	611	0	
Grants/Donations	425	675	(250)	A
Earned fees	16	8	8	
Total Revenue	5,416	5,347	69	
Expenses				
Staff-Related Costs	3,444	3,604	160	B
Occupancy (inc.Rent)	586	582	(4)	
Student Direct and Indirect	588	612	24	
Office & Business	226	217	(9)	
Transportation	268	268	0	
Total Expenses	5,112	5,283	171	
Net Income (Loss)	304	64	240	
July 1 Cash Balance*	1,660	1,446	214	A
June 30 Cash Balance	\$ 1,964	\$ 1,510	454	
Days Cash	140	104	36	
Holding/Foundation	\$ 709	\$ 780	71	

Variance explanations: + or - impact on cash

A (neutral) Approved SY24 budget included \$250 in grants that were received in late June (SY23). Net impact on ending cash is 0

B Positive There are two positions not yet filled that will likely result in savings

C Positive Higher than expected per-WADA state revenue confirmed by October's payment.

\$50 new, unplanned donation; \$40 accelerated pledge payment; (\$20) unplanned expense due to plumbing back up

*When budget was approved mid-June, July 1 cash was expected to be \$1,446. \$250 in grants expected to be received in July (SY24) were received at the end of June (SY23)

Dashboard

Academy for Integrated Arts
July 2023 through October 2023

Key Performance Indicators

Days of Cash
(At Year End)

140

Target > 45 days

Gross Margin
Margin

6%

Target > -5.0%

Fund Balance
(At Year End)

38%

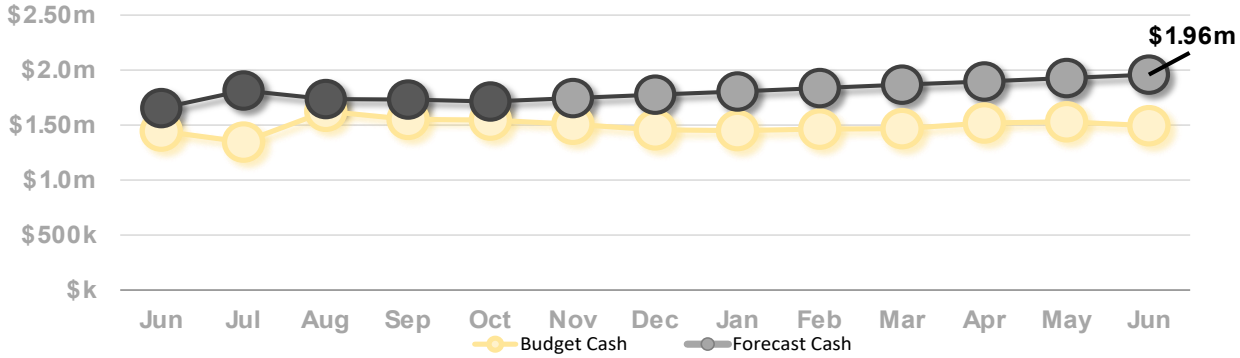
Target > 0,00

DSCR
Coverage Ratio

1

Target > 1.10

Cash Forecast



Financial Snapshot

	Year-To-Date Financials			Annual Forecast			Remaining
	Actual	Budget	Variance	Forecast	Budget	Variance	
Revenue							
Local Revenue	150,448	178,704	(28,257)	430,448	381,349	49,098	280,000
State Revenue	1,149,150	918,175	230,975	3,377,177	3,125,767	251,409	2,228,027
Federal Revenue	84,679	338,067	(253,388)	1,167,986	1,157,923	10,063	1,083,307
Private Grants and Donations	219,762	427,362	(207,600)	425,000	675,000	(250,000)	205,238
Earned Fees	8,026	2,588	5,438	15,791	7,765	8,026	7,765
Total Revenue	1,612,064	1,864,896	(252,832)	5,416,401	5,347,804	68,597	3,804,337
Expenses							
Salaries	866,581	891,733	(25,153)	2,569,479	2,675,200	(105,721)	1,702,898
Benefits and Taxes	230,917	275,464	(44,547)	763,509	826,393	(62,884)	532,592
Staff-Related Costs	34,128	37,006	(2,878)	111,018	111,018	(0)	76,889
Rent	50,000	50,000	-	150,000	150,000	-	100,000
Occupancy Service	136,136	144,121	(7,985)	436,113	432,362	(3,751)	299,977
Student Expense, Direct	95,992	140,491	(44,499)	394,127	421,473	(27,346)	298,135
Student Expense, Food	42,981	64,367	(21,385)	193,548	193,100	(448)	150,567
Office & Business Expense	69,764	74,195	(4,431)	226,249	222,586	(3,663)	156,485
Transportation	16,585	89,202	(72,617)	268,270	267,607	(663)	251,685
Total Ordinary Expenses	1,543,084	1,766,580	(223,495)	5,112,313	5,299,739	(187,426)	3,569,229
Net Ordinary Income	68,980	98,317	(29,336)	304,088	48,066	(256,023)	235,108
Extraordinary Expenses							
Depreciation and Amortization	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Facility Improvements	-	-	-	-	-	-	-
Total Extraordinary Expenses	-	-	-	-	-	-	-
Total Expenses	1,543,084	1,766,580	(223,495)	5,112,313	5,299,739	(187,426)	3,569,229
Net Income	68,980	98,317	(29,336)	304,088	48,066	(256,023)	235,108
Cash Flow Adjustments	(9,034)	-	(9,034)	(1,676)	-	(1,676)	7,358
Change in Cash	59,947	98,317	(38,370)	302,413	48,066	(254,347)	242,466

Income Statement

Academy for Integrated Arts
July 2023 through October 2023

Income Statement	Year-To-Date			Annual			Previous Forecast	
	Actual	Budget	Variance	Forecast	Budget	Variance	Prv TOTAL	Diff
Revenue								
Local Revenue								
5113 · Proposition C (Sales Tax)	150,448	178,704	(28,257)	430,448	381,349	49,098	430,354	94
Total Local Revenue	150,448	178,704	(28,257)	430,448	381,349	49,098	430,354	94
State Revenue								
5311 · Basic Formula	1,060,359	840,043	220,316	3,129,383	2,891,372	238,011	3,129,383	0
5312 · Transportation	51,213	43,546	7,667	134,469	130,638	3,831	124,885	9,584
5319 · Classroom Trust Fund	37,578	34,404	3,174	112,778	103,211	9,567	112,790	-12
5333 · School Food Service	0	182	(182)	547	547	0	547	0
Total State Revenue	1,149,150	918,175	230,975	3,377,177	3,125,767	251,409	3,367,605	9,572
Federal Revenue								
5412 · Medicaid	20,764	19,716	1,048	59,147	59,147	0	59,147	0
5422 · ESSER III - ARP Elementary and Se	0	203,532	(203,532)	610,597	610,597	(0)	610,597	0
5423 · ESSER II - CRRSA Elementary and	10,000	0	10,000	10,000	0	10,000	10,000	0
5441 · Idea	247	10,407	(10,160)	65,045	65,045	0	65,045	0
5442 · Ecse	1,161	366	795	1,161	1,098	63	1,161	0
5443 · Arp Idea Ecse	0	366	(366)	1,098	1,098	0	1,098	0
5445 · Food Service-lunch	22,672	40,853	(18,180)	122,558	122,558	0	122,558	0
5446 · Food Service-breakfast	27,244	25,774	1,470	77,322	77,322	(0)	77,322	0
5448 · Food Service-snacks	2,590	3,238	(648)	9,714	9,714	0	9,714	0
5451 · Title I	0	28,789	(28,789)	179,933	179,933	0	179,933	0
5461 · Title IVa	0	2,237	(2,237)	13,981	13,981	0	13,981	0
5465 · Title II	0	2,789	(2,789)	17,430	17,430	(0)	17,430	0
Total Federal Revenue	84,679	338,067	(253,388)	1,167,986	1,157,923	10,063	1,167,986	0
Private Grants and Donations								
5192 · Donations	219,762	427,362	(207,600)	425,000	675,000	(250,000)	425,000	0
Total Private Grants and Donations	219,762	427,362	(207,600)	425,000	675,000	(250,000)	425,000	0
Earned Fees								
5181 · BAC	0	2,588	(2,588)	7,765	7,765	0	7,765	0
5198 · Miscellaneous Revenue	8,026	0	8,026	8,026	0	8,026	5,998	2,028
Total Earned Fees	8,026	2,588	5,438	15,791	7,765	8,026	13,763	2,028
Total Revenue	1,612,064	1,864,896	(252,832)	5,416,401	5,347,804	68,597	5,404,708	11,694
Expenses								
Salaries								
1111-6111 · ES Instruction Cert FT	396,183	477,150	80,967	1,188,750	1,431,450	242,700	1,188,775	25
1111-6121 · ES Instruction Cert Subs	1,343	0	(1,343)	4,843	0	(4,843)	0	-4,843
1111-6131 · ES Instruction Supp Pay	18,250	19,750	1,500	18,250	59,250	41,000	59,250	41,000
1111-6152 · ES Instruction Aides	165,136	146,033	(19,103)	501,803	438,100	(63,703)	516,506	14,703
1111-6161 · ES Instruction NC PT	1,700	0	(1,700)	6,232	0	(6,232)	6,317	86
1221-6111 · Special Education Cert FT	42,167	42,167	0	126,500	126,500	0	126,500	0
1221-6131 · Special Education Supp Pay	38	0	(38)	38	0	(38)	0	-38
1411-6121 · Stu Act Cert Subs	1,235	0	(1,235)	1,235	0	(1,235)	0	-1,235
1411-6131 · Student Activities Supp Pay	0	551	551	1,103	1,654	551	1,654	551
2113-6111 · Social Work Cert Ft	16,333	16,333	(0)	49,000	49,000	(0)	49,000	0
2113-6131 · Social Work Supp Pay	1,750	833	(917)	1,750	2,500	750	1,750	0
2122-6111 · Counseling Cert Ft	17,167	0	(17,167)	51,500	0	(51,500)	51,500	0
2122-6151 · Counseling NC FT	0	16,667	16,667	0	50,000	50,000	0	0
2134-6111 · Nursing Cert Ft	22,250	18,000	(4,250)	58,250	54,000	(4,250)	58,250	0
2134-6131 · Nursing Supp Pay	25	0	(25)	25	0	(25)	25	0
2321-6112 · Exec Admin Cert Ft Admin	50,475	50,475	0	151,424	151,424	0	151,424	0
2321-6131 · Exec Admin Supp Pay	3,000	0	(3,000)	3,000	0	(3,000)	3,000	0
2329-6131 · Other Exec Admin Supp Pay	0	1,107	1,107	0	3,322	3,322	3,322	3,322
2329-6151 · Other Exec Admin Nc Ft	16,333	29,667	13,333	49,000	89,000	40,000	49,000	0
2329-6161 · Other Exec Admin Nc Pt	4,378	0	(4,378)	10,771	0	(10,771)	3,946	-6,825
2411-6112 · Building Admin Cert Ft Admin	67,667	34,667	(33,000)	203,000	104,000	(99,000)	203,000	0
2511-6131 · Business Office Supp Pay	2,100	0	(2,100)	10,500	0	(10,500)	700	-9,800
2511-6151 · Business Office NC FT	28,333	28,333	(0)	85,000	85,000	(0)	85,000	0
2511-6161 · Business Office NC PT	2,614	0	(2,614)	9,586	0	(9,586)	7,771	-1,815
3812-6161 · Afterschool Nc Pt	8,105	10,000	1,895	37,922	30,000	(7,922)	27,059	-10,863
Total Salaries	866,581	891,733	25,153	2,569,479	2,675,200	105,721	2,593,749	24,270
Benefits and Taxes								
1111-6211 · ES Instruction Cert PRS	48,572	57,258	8,686	145,789	171,774	25,985	145,391	-398
1111-6221 · ES Instruction NC PRS	17,604	17,524	(80)	57,372	52,572	(4,800)	55,583	-1,790
1111-6231 · ES Instruction Soc Sec	34,741	39,862	5,121	105,188	119,586	14,398	104,996	-192
1111-6232 · ES Instruction Medicare	8,182	9,323	1,141	24,657	27,968	3,310	24,596	-61
1111-6241 · ES Instruction Emp Ins	55,794	72,757	16,963	178,320	218,271	39,951	178,323	3
1221-6211 · Special Education Cert PRS	5,060	5,060	0	15,180	15,180	0	15,180	0
1221-6231 · Special Education Soc Sec	2,617	2,614	(2)	7,845	7,843	(2)	7,843	-2
1221-6232 · Special Education Medicare	612	611	(1)	1,835	1,834	(1)	1,834	-1
1221-6241 · Special Education Emp Ins	0	3,549	3,549	6,667	10,647	3,981	7,500	833
1411-6231 · Student Activities Soc Sec	77	34	(42)	145	102	(42)	77	-68
1411-6232 · Student Activities Medicare	18	8	(10)	34	24	(10)	18	-16
2113-6211 · Social Work Cert PRS	0	1,960	1,960	3,675	5,880	2,205	4,134	459
2113-6221 · Social Work Nc Prs	1,960	0	(1,960)	5,880	0	(5,880)	1,470	-4,410
2113-6231 · Social Work Soc Sec	1,121	1,064	(57)	3,146	3,193	46	3,146	0
2113-6232 · Social Work Medicare	262	249	(13)	736	747	11	736	0
2113-6241 · Social Work Emp Ins	0	1,775	1,775	3,333	5,324	1,990	3,750	417
2122-6211 · Counseling Cert Prs	2,060	0	(2,060)	5,923	0	(5,923)	5,890	-32
2122-6221 · Counseling NC PRS	0	2,000	2,000	0	6,000	6,000	0	0
2122-6231 · Counseling Soc Sec	1,043	1,033	(9)	3,171	3,100	(71)	3,182	11
2122-6232 · Counseling Medicare	244	242	(2)	742	725	(17)	744	3
2122-6241 · Counseling Emp Ins	1,150	1,775	625	4,483	5,324	840	4,325	-158
2134-6211 · Nursing Cert Prs	2,670	2,160	(510)	6,720	6,480	(240)	6,686	-34
2134-6231 · Nursing Soc Sec	1,318	1,116	(202)	3,550	3,348	(202)	3,566	16

2134-6232 · Nursing Medicare	308	261	(47)	830	783	(47)	834	4
2134-6241 · Nursing Emp Ins	2,300	1,775	(525)	5,633	5,324	(310)	5,475	-158
2321-6211 · Exec Admin Cert Prs	6,057	6,057	0	18,171	18,171	(0)	17,887	-284
2321-6231 · Exec Admin Soc Sec	3,028	3,129	102	9,286	9,388	102	9,358	72
2321-6232 · Exec Admin Medicare	708	732	24	2,172	2,196	24	2,189	17
2321-6241 · Exec Admin Emp Ins	2,300	1,775	(525)	5,633	5,324	(310)	5,475	-158
2321-6261 · Exec Admin WC	0	13,605	13,605	40,816	40,816	0	40,816	0
2329-6221 · Other Exec Admin Nc Prs	1,960	3,560	1,600	5,880	10,680	4,800	9,313	3,433
2329-6231 · Other Exec Admin Soc Sec	1,199	1,908	709	3,451	5,724	2,273	5,153	1,702
2329-6232 · Other Exec Admin Medicare	280	446	166	807	1,339	532	1,205	398
2329-6241 · Other Exec Admin Emp Ins	2,300	3,549	1,249	6,900	10,647	3,747	9,225	2,325
2411-6211 · Building Admin Cert Prs	8,120	4,160	(3,960)	24,360	12,480	(11,880)	23,979	-381
2411-6231 · Building Admin Soc Sec	4,090	2,149	(1,940)	12,271	6,448	(5,823)	12,506	235
2411-6232 · Building Admin Medicare	956	503	(454)	2,919	1,508	(1,411)	2,925	6
2411-6241 · Building Admin Emp Ins	3,450	1,775	(1,675)	12,650	5,324	(7,326)	9,800	-2,850
2511-6221 · Business Office NC PRS	3,400	3,400	0	10,200	10,200	0	10,200	0
2511-6231 · Business Office Soc Sec	1,975	1,757	(218)	6,120	5,270	(850)	5,349	-771
2511-6232 · Business Office Medicare	462	411	(51)	1,359	1,233	(127)	1,251	-108
2511-6241 · Business Office Emp Ins	2,300	1,775	(525)	6,900	5,324	(1,576)	6,900	0
3812-6231 · Afterschool Soc Sec	502	620	118	2,351	1,860	(491)	1,678	-673
3812-6232 · Afterschool Medicare	117	145	28	407	435	28	392	-15
Total Benefits and Taxes	230,917	275,464	44,547	763,509	826,393	62,884	760,881	-2,628
Staff-Related Costs								
2213-6319 · Professional Development Pr	28,090	30,452	2,362	91,355	91,355	0	91,355	0
2213-6343 · Professional Development Tr	3,085	3,333	248	10,000	10,000	(0)	10,000	0
2213-6411 · Professional Development St	2,953	2,412	(541)	7,235	7,235	(0)	7,235	0
2642-6391 · Recruitment	0	709	709	2,128	2,128	(0)	2,128	0
2642-6411 · Recruitment Supplies	0	100	100	300	300	0	300	0
Total Staff-Related Costs	34,128	37,006	2,878	111,018	111,018	(0)	111,018	0
Rent								
2542-6333 · Facilities Rent	50,000	50,000	0	150,000	150,000	0	150,000	0
Total Rent	50,000	50,000	0	150,000	150,000	0	150,000	0
Occupancy Service								
2542-6316 · Facilities Data Process	585	250	(335)	751	751	0	751	0
2542-6319 · Facilities Prof Serv	0	356	356	1,068	1,068	0	1,068	0
2542-6331 · Facilities Janitorial	29,754	43,590	13,836	130,770	130,770	(0)	130,770	0
2542-6332 · Facilities Rep & Mait	7,724	15,000	7,277	45,000	45,000	0	45,000	0
2542-6335 · Facilities Water/sewer	2,557	2,567	10	7,700	7,700	(0)	7,700	0
2542-6336 · Facilities Trash Remov	3,638	3,667	29	11,000	11,000	0	11,000	0
2542-6338 · Facilities Tech Rental	6,797	5,803	(994)	17,410	17,410	(0)	17,410	0
2542-6339 · Facilities Oth Prop Serv	7,710	15,555	7,845	46,664	46,664	(0)	46,664	0
2542-6351 · Facilities Prop Insur	31,068	19,167	(11,902)	57,500	57,500	0	57,500	0
2542-6361 · Facilities Phone/Internet	220	300	80	900	900	(0)	900	0
2542-6411 · Facilities Supplies	12,741	12,777	36	42,082	38,331	(3,751)	38,331	-3,751
2542-6481 · Facilities Electricity	30,901	23,412	(7,489)	70,236	70,236	(0)	70,236	0
2542-6482 · Facilities Gas	567	667	99	2,000	2,000	(0)	2,000	0
2546-6319 · Security Svcs Prof Serv	1,874	1,011	(863)	3,032	3,032	(0)	3,032	0
Total Occupancy Service	136,136	144,121	7,985	436,113	432,362	(3,751)	432,362	-3,751
Student Expense, Direct								
1111-6311 · ES Instruction Instruc Serv	18,900	0	(18,900)	18,900	0	(18,900)	0	-18,900
1111-6319 · ES Instruction Prof Serv	26,957	35,038	8,081	58,869	105,115	46,246	105,115	46,246
1111-6411 · ES Instruction Supplies	13,879	14,900	1,021	44,701	44,701	(0)	44,701	0
1111-6412 · ES Instruction Tech Supplies	19,945	25,865	5,920	77,595	77,595	(0)	77,595	0
1111-6431 · Es Instruct Textbooks	390	4,600	4,210	13,800	13,800	0	13,800	0
1111-6543 · ES Instruction Tech Equipmen	0	843	843	2,529	2,529	0	2,529	0
1221-6319 · Special Education Prof Serv	3,123	1,358	(1,765)	4,075	4,075	0	4,075	0
1221-6411 · Special Education Supplies	0	1,667	1,667	5,000	5,000	(0)	5,000	0
1411-6319 · Student Activities Prof Serv	2,640	15,008	12,368	45,024	45,024	0	45,024	0
1411-6411 · Student Activities Supplies	412	1,333	922	4,000	4,000	0	4,000	0
1411-6471 · Food Supplies	0	349	349	1,046	1,046	(0)	1,046	0
1421-6411 · Student Athletics Supplies	0	1,667	1,667	5,000	5,000	(0)	5,000	0
1933-6319 · Tuition for Sped Pri - Prof Sen	0	10,000	10,000	30,000	30,000	0	30,000	0
2113-6319 · Social Work Prof Serv	0	186	186	559	559	(0)	559	0
2132-6319 · Other Prof/technical Services	0	51	51	154	154	(0)	154	0
2134-6411 · Nursing Supplies	918	627	(291)	1,880	1,880	(0)	1,880	0
2142-6319 · Psychological Testing Prof Se	0	1,552	1,552	4,655	4,655	0	4,655	0
2152-6319 · Speech Pathology Prof Serv	3,231	10,898	7,668	32,694	32,694	0	32,694	0
2162-6319 · Ot Services Prof Serv	5,597	4,189	(1,408)	12,568	12,568	0	12,568	0
2222-6441 · Library Books	0	4,012	4,012	12,036	12,036	0	12,036	0
2491-6411 · Other School Administration S	0	333	333	1,000	1,000	(0)	1,000	0
3511-6319 · Early Childhood Program	0	3,333	3,333	10,000	10,000	0	10,000	0
3812-6411 · Afterschool Supplies	0	191	191	572	572	0	572	0
3912-6319 · Parental Involvement Prof Ser	0	1,000	1,000	3,000	3,000	0	3,000	0
3912-6411 · Parental Involvement Supplies	0	1,490	1,490	4,471	4,471	0	4,471	0
Total Student Expense, Direct	95,992	140,491	44,499	394,127	421,473	27,346	421,473	27,346
Student Expense, Food								
2562-6411 · Food Preparation Supplies	0	267	267	800	800	0	800	0
2562-6471 · Food Preparation Snack	448	0	(448)	448	0	(448)	0	-448
2563-6471 · Food Supplies	42,533	64,100	21,567	192,300	192,300	0	192,300	0
Total Student Expense, Food	42,981	64,367	21,385	193,548	193,100	(448)	193,100	-448
Office & Business Expense								
2114-6319 · Student Support Services Prof	0	2,350	2,350	7,050	7,050	0	7,050	0
2114-6412 · Technology Supplies	0	1,328	1,328	3,985	3,985	0	3,985	0
2311-6315 · Board Audit	0	4,478	4,478	13,435	13,435	0	13,435	0
2311-6317 · Board Legal	6,240	2,867	(3,373)	8,600	8,600	(0)	8,600	0
2311-6319 · Board Prof Serv	0	25	25	74	74	(0)	74	0
2321-6316 · Exec Admin Data Process	515	3,292	2,777	9,876	9,876	(0)	9,876	0
2321-6319 · Exec Admin Prof Serv	8,967	6,044	(2,923)	18,131	18,131	0	18,131	0
2321-6352 · Exec Admin Liability Insurance	5,417	691	(4,726)	5,417	2,072	(3,345)	5,417	0
2321-6371 · Exec Admin Dues And Membr	318	0	(318)	318	0	(318)	0	-318
2321-6411 · Exec Admin Supplies	10,513	7,538	(2,975)	22,615	22,615	(0)	22,615	0
2322-6411 · Community Services Supplies	65	802	737	2,406	2,406	0	2,406	0
2329-6319 · Other Exec Admin Prof Serv	637	2,167	1,530	6,501	6,501	(0)	6,501	0

2329-6411 · Other Exec Admin Supplies	0	1,500	1,500	4,500	4,500	0	4,500	0
2331-6319 · It Admin Prof Serv	9,953	12,883	2,930	38,648	38,648	(0)	38,648	0
2331-6352 · IT Admin Liability Insurance	0	1,333	1,333	4,000	4,000	0	4,000	0
2411-6411 · Building Admin Supplies	0	177	177	532	532	(0)	532	0
2511-6319 · Business Office Prof Serv	3,887	2,340	(1,547)	7,020	7,020	(0)	7,020	0
2511-6334 · Business Office Equip Rent	0	37	37	110	110	(0)	110	0
2511-6411 · Business Office Supplies	1,254	2,344	1,090	7,032	7,032	0	7,032	0
2525-6319 · Financial Accounting Services	22,000	22,000	0	66,000	66,000	0	66,000	0
Total Office & Business Expense	69,764	74,195	4,431	226,249	222,586	(3,663)	225,931	-318
Transportation								
2551-6341 · Transportation - Contracted, N	15,922	87,983	72,061	263,948	263,948	0	263,948	0
2551-6342 · Transportation - Contracted, N	663	0	(663)	663	0	(663)	663	0
2553-6341 · Transportation - Contracted, C	0	1,220	1,220	3,659	3,659	(0)	3,659	0
Total Transportation	16,585	89,202	72,617	268,270	267,607	(663)	268,270	0
Total Expenses	1,543,084	1,766,580	223,495	5,112,313	5,299,739	187,426	5,156,784	44,471
Net Income	68,980	98,317	(29,336)	304,088	48,066	256,023	247,924	56,165
Cash Flow Statement	Actual	Budget	Variance	Forecast	Budget	Variance	Prv TOTAL	Diff
Net Income	68,980	98,317	(29,336)	304,088	48,066	256,023	247,924	56,165
Cash Flow Adjustments								
Other Operating Activities								
1598 · Remove from operations	0	0	0	0	0	0	0	0
2156 · Group Health And Life Insurance P&	(7,209)	0	(7,209)	0	0	0	0	0
2161 · Other Deductions Payable, incl Garr	0	0	0	0	0	0	0	0
2162 · Tax Sheltered Annuity Payable	(329)	0	(329)	(0)	0	(0)	0	0
2163 · Other Insurance Payable	180	0	180	0	0	0	0	0
2164 · Colonial Life Payable	(1,676)	0	(1,676)	(1,676)	0	(1,676)	-1,658	-17
Total Other Operating Activities	(9,034)	0	(9,034)	(1,676)	0	(1,676)	-1,658	-17
Facilities Project Adjustments								
1599 · Add to facilities	0	0	0	0	0	0	0	0
Total Facilities Project Adjustments	0	0	0	0	0	0	0	0
Total Cash Flow Adjustments	(9,034)	0	(9,034)	(1,676)	0	(1,676)	-1,658	-17
Change in Cash	59,947	98,317	(38,370)	302,413	48,066	254,347	246,265	56,147

Balance Sheet

Academy for Integrated Arts

As of October 31, 2023

Balance Sheet	6/30/2023	10/31/2023	6/30/2024
Assets	Last Year	Current	Year End
Assets			
Current Assets			
Cash			
Ending Cash			1,957,413
1113 · Anybill	239,396	121,463	0
1115 · Community First	300,076	300,089	0
1117 · Security Bank - Sweep Account	872,457	1,046,356	0
1118 · Morgan Stanley	241,919	245,888	0
1132 · Petty Cash	1,151	1,151	0
Total Cash	1,655,000	1,714,947	1,957,413
Intercompany Transfers			
1598 · Remove from operations	0	0	0
1599 · Add to facilities	0	0	0
Total Intercompany Transfers	0	0	0
Total Current Assets	1,655,000	1,714,947	1,957,413
Total Assets	1,655,000	1,714,947	1,957,413
Liabilities and Equity			
	Last Year	Current	Year End
Liabilities and Equity			
Current Liabilities			
Other Current Liabilities			
2156 · Group Health And Life Insurance	15,393	8,184	15,393
2161 · Other Deductions Payable, incl C	(323)	(323)	(323)
2162 · Tax Sheltered Annuity Payable	(32)	(362)	(32)
2163 · Other Insurance Payable	(111)	69	(111)
2164 · Colonial Life Payable	(7,863)	(9,539)	(9,539)
Total Other Current Liabilities	7,063	(1,971)	5,387
Total Current Liabilities	7,063	(1,971)	5,387
Equity			
Unrestricted Net Assets			
3111 · Fund Balance	1,647,937	1,647,937	1,647,937
Total Unrestricted Net Assets	1,647,937	1,647,937	1,647,937
Net Income			
Net Income	0	68,980	304,088
Total Net Income	0	68,980	304,088
Total Equity	1,647,937	1,716,917	1,952,025
Total Liabilities and Equity	1,655,000	1,714,947	1,957,413

Per-Pupil Funding Detail (Not including ESY, Supplemental)

Academy for Integrated Arts
July 2023 through October 2023

School Type:

Revenue Drivers	
As of	10/12/2023
Enrollment	269
SpEd Students	
YTD Attendance %	93%

Enrollment	Recent DESE Pmt	Budgeted	FWADA	Forecast	MAX
Start of Year Enrollment		277		277.0	
Attrition		5.00%			
End of Year Enrollment		263			
Attendance %		92.0%			

ADA	Recent DESE Pmt	Budgeted	FWADA	Forecast	MAX
Regular Term ADA					
Pre-K	-	9.0	9.0	9.0	9.0
K-12		240.0	240.0	241.3	241.3
Subtotal Regular Term	-	249.0	249.0	250.3	250.3
Remedial ADA		-	-	-	-
Summer ADA		-	-	-	-
Total ADA	-	249.0	249.0	250.3	250.3

Special Populations Weights	Recent DESE Pmt	Budgeted	FWADA	Forecast	MAX
Free and Reduced Lunch (FRL)					
% of ADA		99%	99%	99%	99%
Count		237.31	237.31	238.62	238.62
Weight		40.8	40.8	41.0	41.0
Individualized Education Plans (IEP)					
% of ADA		10.00%	10.00%	10.00%	10%
Count		24.00	24.00	24.13	24.13
Weight		-	-	-	-
Limited English Proficiency (LEP)					
% of ADA		0.00%	0.00%	0.00%	0%
Count		-	-	-	-
Weight		-	-	-	-
Total WADA	-	2.0	289.8	291.3	291.3
Per Wada Payment		10,492	11,326	11,326	11,326
State Aid Projection		-	3,232,572	3,249,673	3,249,673
Prior Year Adjustment		-			
Net State Rev Projection		-	3,232,572	3,249,673	3,249,673
Classroom Trust Fund		103,233	103,233	103,233	103,233
Basic Formula		-	2,891,350	3,129,383	3,146,484

MATCH

Request for Approval: Transfer and Subsequent Investment of \$500,000
Academy of Integrated Arts Board of Directors Meeting
December 8, 2023

Request: Transfer \$500,000 cash from Security Bank to Morgan Stanley to be invested in US Treasury of 3-month duration. This allows AFIA to take advantage of higher interest rates offered by safe investments while still complying with regulations governing the safekeeping of public funds and maintaining reasonable liquidity. Prior to maturity, Finance Committee will recommend whether or not to reinvest some or all of this amount in another US Treasury based on existing forecast data and prevailing interest rates.

US Treasury Risk: US Treasuries are considered very safe. But no investment is completely risk free.

- Government shut down – in this case, interest payment may be delayed.
- Fed interest rate increase –market value of our Treasury could go down. That is, if we had to sell the Treasury to raise cash before it matured, we could lose some of our original investment.

Mitigating these risks are: short (3 month) duration; highly unlikely these funds will be needed for operations in the next 3 months.

Background: AFIA began pandemic in a strong financial position and remains so today due to:

- unprecedented Federal funding (Covid)
- state funding increases
- significant multi-year grants
- prudent expense management
- the measured implementation of the team-teaching model

Current Analysis:

- November 2023 cash approximately \$1.8M
- monthly cash balance forecast to be quite steady
- forecast cash on June 30, 2024 = \$1.9M or 140 “days cash”
- expect the strong financial position to last through most of SY25

More information follows:

- Safekeeping of funds
- Detailed cash and cash equivalent balances
- Detailed explanation of “Days Cash”

Safekeeping of Funds

Obviously, banks are regulated as to what they can do with your funds. But the fact of the matter is this: the money in your bank account is essentially a loan you have made to that bank. Like any lender, you want assurances you will be repaid. In other words, you want to be sure your money will be there when you need it. Because AFIA receives public funds, state law governs how we must protect those funds.

Strong Financial Institutions AFIA's funds are held at:

- Security Bank of Kansas City – Established in 2017 by the consolidation of several smaller banks. April 2022 Kansas City Business Journal named Security Bank first in their “KC’s Five Strongest Large Banks of 2021” article.
- Community First Bank – Oldest bank in Kansas City, Kansas. Loaned AFIA Holding over \$1M for school renovations. Partner in the New Market Tax Credit program.
- Morgan Stanley – Global bank and financial services company

Federal Deposit Insurance Corporation (FDIC): Agency that provides deposit insurance to protect funds in the event of bank failure. Deposits are automatically insured up to \$250,000. With total cash near \$2M, AFIA would have to make deposits at 8 different banks to be fully insured by the FDIC. This is not practicable.

Repurchase Agreement Account: The bank “sweeps” funds in excess of \$250,000 each night into an account that is collateralized by safe investments (eg. US Treasuries). This is a more convenient option for a checking account that has a lot of activity and a daily balance that can fluctuate above and below the \$250,000 threshold often.

Direct Pledge of Security: Bank pledges to you a safe security they own as collateral for amounts on deposit in excess of \$250,000.

Other Approved Investments: There is an extensive list of investments that are considered acceptable for public funds. US Treasury investments are the only one AFIA uses at this point.

AFIA Cash and Cash Equivalents as of November 2023

	Interest Rate	Maturity Date	Security First	Community First	Morgan Stanley	Total
Checking	-	-	\$250,000	\$150,000		\$400,000
Money Market	5.00%	-			\$247,000	\$247,000
Repurchase Agreement Account**	1.15%	-	\$1,065,000			\$1,065,000
Certificate of Deposit	5.50%	Feb 2025		\$150,000		\$150,000
			\$1,315,000	\$300,000	\$247,000	\$1,862,000
How are AFIA's funds secured?						
Insured by FDIC			\$250,000	\$250,000	\$247,000	\$747,000
Repurchase Agreement			\$1,065,000			\$1,065,000
Bank pledge of US Treasury as collateral				\$50,000		\$50,000
			\$1,315,000	\$300,000	\$247,000	\$1,862,000

** Propose investing \$500,000 of this amount in 3 month Treasury through Morgan Stanley. Earn more than existing 1.15%

Days Cash

Definition	Given what it costs to operate the school, how long could AFIA operate on existing cash balance.												
Rough analogy	If I left my job, how long could I pay my bills before I ran out of money.												
AFIA Forecast	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">SY 24 Income</td> <td style="width: 50%; text-align: right;">\$5,416,000</td> </tr> <tr> <td>SY24 Expenses</td> <td style="text-align: right;">\$5,112,000</td> </tr> <tr> <td>Cash on Jun 30, 2024</td> <td style="text-align: right;">\$1,964,000</td> </tr> </table>	SY 24 Income	\$5,416,000	SY24 Expenses	\$5,112,000	Cash on Jun 30, 2024	\$1,964,000						
SY 24 Income	\$5,416,000												
SY24 Expenses	\$5,112,000												
Cash on Jun 30, 2024	\$1,964,000												
Calculation													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Step 1</td> <td colspan="2">Calculate cost per day to operate the school.</td> </tr> <tr> <td></td> <td style="text-align: right;">\$5,112,000</td> <td>SY24 Expenses</td> </tr> <tr> <td></td> <td style="text-align: right;">365</td> <td>divided by days in a year</td> </tr> <tr> <td></td> <td style="text-align: right;">\$14,005</td> <td>Cost per day to operate AFIA</td> </tr> </table>		Step 1	Calculate cost per day to operate the school.			\$5,112,000	SY24 Expenses		365	divided by days in a year		\$14,005	Cost per day to operate AFIA
Step 1	Calculate cost per day to operate the school.												
	\$5,112,000	SY24 Expenses											
	365	divided by days in a year											
	\$14,005	Cost per day to operate AFIA											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Step 2</td> <td colspan="2">Calculate how many days cash balance can last</td> </tr> <tr> <td></td> <td style="text-align: right;">\$1,964,000</td> <td>Cash at Jun 30, 24</td> </tr> <tr> <td></td> <td style="text-align: right;">\$14,005</td> <td>divided by Cost per day to operate AFIA</td> </tr> <tr> <td></td> <td style="text-align: right;">140</td> <td>"Days Cash"</td> </tr> </table>		Step 2	Calculate how many days cash balance can last			\$1,964,000	Cash at Jun 30, 24		\$14,005	divided by Cost per day to operate AFIA		140	"Days Cash"
Step 2	Calculate how many days cash balance can last												
	\$1,964,000	Cash at Jun 30, 24											
	\$14,005	divided by Cost per day to operate AFIA											
	140	"Days Cash"											
Background	Unprecedented Federal covid related funding, state funding increases, and significant multi - year grants have allowed AFIA to substantially increase educating staff to support a team teaching model that we hope will not only address Covid related learning set-backs but also the significant needs of our student demographic.												
Current Analysis	Based upon existing forecast, AFIA expects to end the year with \$1.9M or 140 days cash. We expect the strong financial position to last through most of SY25.												
Strategy	AFIA will follow Missouri laws and guidelines governing deposits of public funds while trying to maximize the earning power of those funds in this current environment (higher interest rates; favorable days cash)												

Draft
12/6/23

ACADEMY FOR INTEGRATED ARTS

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

June 30, 2023

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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, 2023, 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, 2023, 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 December 5, 2023 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.

Kansas City, Missouri
December 5, 2023

Marr and Company, P.C.
Certified Public Accountants

ACADEMY FOR INTEGRATED ARTS

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS – MODIFIED CASH BASIS

June 30, 2023

ASSETS

Cash and cash equivalents	\$ 1,655,000
Capital assets, net of accumulated depreciation	<u>32,967</u>
Total Assets	\$ <u>1,687,967</u>

LIABILITIES AND NET ASSETS

Payroll withholdings	\$ <u>7,063</u>
Total Liabilities	7,063
Net Assets:	
Without donor restrictions	1,533,269
With donor restrictions	<u>147,635</u>
Total Net Assets	<u>1,680,904</u>
Total Liabilities and Net Assets	\$ <u>1,687,967</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, 2023

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
<u>SUPPORT, REVENUE & OTHER INCOME:</u>			
Contributions and donations	\$ 615,096	\$ 147,635	\$ 762,731
State aid receipts	3,030,789	0	3,030,789
Federal grants and contracts	1,203,871	0	1,203,871
Sales tax (Proposition C)	347,386	0	347,386
Community services	7,573	0	7,573
Other income	<u>28,094</u>	<u>0</u>	<u>28,094</u>
Total Support, Revenue & Other Income	5,232,809	147,635	5,380,444
<u>EXPENSES:</u>			
Program services	3,995,102	0	3,995,102
Supporting activities:			
General and administrative	830,724	0	830,724
Fundraising	<u>2,203</u>	<u>0</u>	<u>2,203</u>
Total Supporting activities	<u>832,927</u>	<u>0</u>	<u>832,927</u>
Total Expenses	4,828,029	0	4,828,029
Net assets released from restrictions	<u>128,769</u>	(128,769)	<u>0</u>
Change in net assets	533,549	18,866	552,415
Net assets, beginning of year	<u>999,720</u>	<u>128,769</u>	<u>1,128,489</u>
Net assets, end of year	\$ <u>1,533,269</u>	\$ <u>147,635</u>	\$ <u>1,680,904</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, 2023

	Supporting Activities			Total Supporting Activities	Total
	Program Services	General & Administrative	Fundraising		
Salaries and wages	\$ 2,052,102	\$ 402,230	\$ 0	\$ 402,230	\$ 2,454,332
Retirement	219,284	44,292	0	44,292	263,576
Payroll taxes	152,137	29,014	0	29,014	181,151
Employee insurance	216,424	29,618	0	29,618	246,042
Other employee benefits	0	39,020	0	39,020	39,020
Professional & technical services	289,152	181,847	0	181,847	470,999
Property services	338,117	63,886	169	64,055	402,172
Transportation services	296,029	1,465	0	1,465	297,494
Insurance	50,873	2,460	0	2,460	53,333
Communication	1,332	0	0	0	1,332
Dues and memberships	0	1,675	0	1,675	1,675
Other purchased services	0	0	2,034	2,034	2,034
General supplies	111,415	33,961	0	33,961	145,106
Books and periodicals	8,167	0	0	0	8,167
Food service	185,924	0	0	0	185,924
Utilities, energy service	72,380	0	0	0	72,380
Depreciation	<u>1,766</u>	<u>1,526</u>	<u>0</u>	<u>1,526</u>	<u>3,292</u>
Total Expenses	\$ <u>3,995,102</u>	\$ <u>830,724</u>	\$ <u>2,203</u>	\$ <u>832,927</u>	\$ <u>4,828,029</u>

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

Draft

12/6/23

ACADEMY FOR INTEGRATED ARTS

STATEMENT OF CASH FLOWS – MODIFIED CASH BASIS

For the Year Ended June 30, 2023

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Change in net assets	\$ 552,415
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	3,292
Increase in:	
Payroll withholdings	<u>710</u>
Net cash from operating activities	556,417
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Purchase of property and equipment	<u>(30,894)</u>
Net cash from investing activities	<u>(30,894)</u>
Net increase in cash and cash equivalents	525,523
Cash and cash equivalents, beginning of year	<u>1,129,477</u>
Cash and cash equivalents, end of year	<u>\$ 1,655,000</u>

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

ACADEMY FOR INTEGRATED ARTS

NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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ACADEMY FOR INTEGRATED ARTS**NOTES TO FINANCIAL STATEMENTS**

June 30, 2023

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 89th 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, 2023, \$741,919 of the ending bank balances were covered by federal depository insurance, \$50,076 was covered with pledged collateral, and \$871,845 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, 2023

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 details of activity and balance.

ACADEMY FOR INTEGRATED ARTS

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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, 2023, 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 December 5, 2023, the date which the financial statements were available to be issued.

ACADEMY FOR INTEGRATED ARTS

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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, 2023, the Academy paid rent expense of \$200,000 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, 2023, 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	\$ 1,655,000
Less: Donor restricted	<u>(147,635)</u>
	\$ <u>1,507,365</u>

ACADEMY FOR INTEGRATED ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 5: CAPITAL ASSETS

Capital assets consisted of the following as of June 30, 2023:

Leasehold improvements	\$ 177,113
Computer equipment	56,034
Furniture and fixtures	<u>54,361</u>
	287,508
Less: Accumulated depreciation	<u>254,541</u>
Total Capital Assets, net	\$ <u>32,967</u>

Depreciation expense for the year ended June 30, 2023 was \$3,292, which was allocated to the related functions: instruction \$1,766 and operation of plant \$1,526.

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, 2023 was \$200,000.

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. A new lease was signed beginning on January 2023 and ending in December 2027 at a monthly rate of \$1,104 that includes a maintenance care agreement and charges for overages. The leasing expense for the year ending June 30, 2023 was \$17,125.

Future minimum lease payments are as follows.

<u>Year Ending June 30,</u>	
2024	\$ 163,248
2025	163,248
2026	163,248
2027	156,624
2028	150,000
2029 – 2036	<u>1,212,500</u>
Total	\$ <u>1,962,500</u>

ACADEMY FOR INTEGRATED ARTS

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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.

NOTE 8: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2023:

Fine arts and music	\$ 3,301
Diversity, Equity, Inclusion	19,334
Team teaching	<u>125,000</u>
	\$ <u>147,635</u>

Net assets released from restrictions for the following purposes during the year ended June 30, 2023.

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

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.

ACADEMY FOR INTEGRATED ARTS

NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9: RETIREMENT PLAN (continued)

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 \$263,576 for the year ended June 30, 2023.

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, 2023, 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
12/6/23

SUPPLEMENTARY INFORMATION

ACADEMY FOR INTEGRATED ARTS

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

June 30, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ <u>1,655,000</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,655,000</u>
Total Assets	\$ <u>1,655,000</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,655,000</u>
<u>LIABILITIES & FUND BALANCES</u>				
Liabilities:				
Payroll withholdings	\$ 7,063	\$ 0	\$ 0	\$ 7,063
Fund Balances:				
Restricted	147,635	0	0	147,635
Unassigned	<u>1,500,302</u>	<u>0</u>	<u>0</u>	<u>1,500,302</u>
Total Fund Balances	<u>1,647,937</u>	<u>0</u>	<u>0</u>	<u>1,647,937</u>
Total Liabilities & Fund Balances	\$ <u>1,655,000</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,655,000</u>
Total fund balances				\$ 1,647,937
Total capital assets, net of accumulated depreciation				<u>32,967</u>
Total net assets on the Statement of Assets, Liabilities and Net Assets				\$ <u>1,680,904</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, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
RECEIPTS:				
Local	\$ 1,013,096	\$ 130,270	\$ 2,418	\$ 1,145,784
State	971,083	2,059,706	0	3,030,789
Federal	<u>1,203,871</u>	<u>0</u>	<u>0</u>	<u>1,203,871</u>
Total Receipts	3,188,050	2,189,976	2,418	5,380,444
DISBURSEMENTS:				
Instruction	930,629	1,789,054	2,418	2,722,101
Support services - Students	106,816	91,045	0	197,861
Support services - Instructional Staff	92,018	0	0	92,018
Support services - General Administration	248,962	180,633	0	429,595
Support services - Building Level Admin	0	129,244	0	129,244
Business Support Services	121,876	0	0	121,876
Fiscal Services	60,000	0	0	60,000
Operation and Maintenance Plant Services	593,608	0	0	593,608
Student Transportation	294,635	0	0	297,635
Food Services	187,958	0	0	187,958
Support services - Central Office	2,033	0	0	2,033
Community services	<u>24,702</u>	<u>0</u>	<u>0</u>	<u>24,702</u>
Total Disbursements	<u>2,663,237</u>	<u>2,189,976</u>	<u>2,418</u>	<u>4,855,631</u>
Net Changes in Fund Balance	524,813	0	0	524,813
FUND BALANCE - JUNE 30, 2022	<u>1,123,124</u>	<u>0</u>	<u>0</u>	<u>1,123,124</u>
FUND BALANCE - JUNE 30, 2023	\$ <u>1,647,937</u>	\$ <u>0</u>	\$ <u>2,418</u>	\$ <u>1,647,937</u>
Net changes in fund balance				\$ 524,813
Changes in:				
Capital assets – purchases				30,894
Capital assets – depreciation				<u>(3,292)</u>
Change in net assets on the Statement of Support, Revenue, and Expenses				\$ <u>552,415</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, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals
<u>LOCAL:</u>				
Sales tax (Prop C)	\$ 217,116	\$ 130,270	\$ 0	\$ 347,386
Community services	7,573	0	0	7,573
Gifts and contributions	760,313	0	2,418	762,731
Other	28,094	0	0	28,094
Total Local	<u>1,013,096</u>	<u>130,270</u>	<u>2,418</u>	<u>1,145,784</u>
<u>STATE:</u>				
Basic formula	746,990	2,059,706	0	2,806,696
Transportation	124,879	0	0	124,879
Classroom trust fund	98,691	0	0	98,691
Food services	523	0	0	523
Total State	<u>971,083</u>	<u>2,059,706</u>	<u>0</u>	<u>3,030,789</u>
<u>FEDERAL:</u>				
Medicaid	58,141	0	0	58,141
CARES grants	15,000	0	0	15,000
ARP ESSER	610,440	0	0	610,440
Special education (IDEA/ECSE)	70,288	0	0	70,288
Food services	240,908	0	0	240,908
ESEA Title I	169,241	0	0	169,241
ESEA Title II	17,351	0	0	17,351
ESEA Title IV.A	12,647	0	0	12,647
FCC Emergency Connectivity	9,855	0	0	9,855
Total Federal	<u>1,203,871</u>	<u>0</u>	<u>0</u>	<u>1,203,871</u>
Total Receipts	<u>\$ 3,188,050</u>	<u>\$ 2,189,976</u>	<u>\$ 2,4188</u>	<u>\$ 5,380,444</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, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals
Salaries and wages	\$ 738,806	\$ 1,715,526	\$ 0	\$ 2,454,332
Retirement	77,153	186,423	0	263,576
Payroll taxes	54,667	126,484	0	181,151
Employee insurance	84,499	161,543	0	246,042
Other employee benefits	39,020	0	0	39,020
Professional and technical services	470,999	0	0	470,999
Property services	424,490	0	0	424,490
Transportation services	297,494	0	0	297,494
Insurance	53,333	0	0	53,333
Communication	1,332	0	0	1,332
Dues and memberships	1,675	0	0	1,675
Other purchased services	2,033	0	0	2,033
General supplies	151,265	0	0	151,265
Books and periodicals	8,167	0	0	8,167
Food service	185,924	0	0	185,924
Utilities, energy service	72,380	0	0	72,380
Utilities, energy service	<u>0</u>	<u>0</u>	<u>2,418</u>	<u>2,418</u>
Total Disbursements	\$ <u>2,663,237</u>	\$ <u>2,189,976</u>	\$ <u>2,418</u>	4,855,631
Changes in:				
Capital assets – purchases				(30,894)
Capital assets – depreciation				<u>3,292</u>
Total Expenses on the Statement of Support, Revenue, and Expenses				\$ <u>4,828,029</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, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Number	FAIN Number	Pass- Through Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>				
<i>Pass-through Missouri Dept of Elementary & Secondary Education:</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	20221N119943	048-927	\$ 25,491
School Breakfast Program	10.553	20232N119943	048-927	56,652
National School Lunch Program	10.555	20221N119943	048-927	41,279
National School Lunch Program	10.555	20232N119943	048-927	<u>111,670</u>
Total Child Nutrition Cluster				235,092
Fresh Fruit and Vegetable Program	10.582	2022IL160343	048-927	<u>5,816</u>
Total U.S. Department of Agriculture				240,908
<u>U.S. Department of Education</u>				
<i>Pass-through Missouri Dept of Elementary & Secondary Education:</i>				
COVID-19 ARP Act Education Stabilization Fund (ESSER III)	84.425U	S425U210021	048-927	609,792
Title I, Grants to LEAs	84.010A	S010A210025	048-927	112,411
Title I, Grants to LEAs	84.010A	S010A220025	048-927	76,302
Title II.A, Supporting Effective Instruction	84.367A	S367A210024	048-927	11,715
Title II.A, Supporting Effective Instruction	84.367A	S367A220024	048-927	8,028
Title IV, Student Support and Academic Enrichment	84.424A	S424A210026	048-927	6,228
Title IV, Student Support and Academic Enrichment	84.424A	S424A220026	048-927	6,379
Title IV, Student Support and Academic Enrichment	84.424A	S42A200026	048-927	2,066
Special Education Cluster (IDEA):				
IDEA, Part B - Special Education	84.027A	H027A220040	048-927	55,172
COVID-19 ARP IDEA	84.027A	H027X210040	048-927	14,357
Early Childhood Special Education	84.173A	H173A210103	048-927	1,161
COVID-19 - ARP IDEA ECSE	84.173X	H173X210103	048-927	<u>1,006</u>
Total Special Education Cluster				<u>71,696</u>
Total U.S. Department of Education				<u>904,617</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ <u>1,145,525</u>

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, 2023NOTE 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, 2023. 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
12/6/23

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, 2023, 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 December 5, 2023.

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.

Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
December 5, 2023

**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, 2023. 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, 2023.

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 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.

Board of Directors
Academy for Integrated Arts
Kansas City, Missouri

Draft
12/6/23

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.

Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
December 5, 2023

ACADEMY FOR INTEGRATED ARTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

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>
84.425U	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 December 5, 2023, 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, 2023. 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, 2023, are fairly stated, in all material respects.

Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
December 5, 2023

ACADEMY FOR INTEGRATED ARTS

SCHEDULE OF SELECTED STATISTICS
June 30, 2023

Draft
12/6/23

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	161	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	9,258.2500	0.0000	0.0000	0.0000	0.0000	9,258.2500
6995	K	39,695.9000	0.0000	0.0000	0.0000	0.0000	39,695.9000
6995	1	39,918.7000	0.0000	0.0000	0.0000	0.0000	39,918.7000
6995	2	37,713.1200	0.0000	0.0000	0.0000	0.0000	37,713.1200
6995	3	36,729.7600	0.0000	0.0000	0.0000	0.0000	36,729.7600
6995	4	35,992.4700	0.0000	0.0000	0.0000	0.0000	35,992.4700
6995	5	30,813.3500	0.0000	0.0000	0.0000	0.0000	30,813.3500
6995	6	<u>18,831.5300</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>18,831.5300</u>
Grand Total		<u>248,953.0800</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>248,953.0800</u>

ACADEMY FOR INTEGRATED ARTS

SCHEDULE OF SELECTED STATISTICS
June 30, 2023

Draft
12/6/23

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	10.00	0.00	0.00	10.00
6995	K	42.00	0.00	0.00	42.00
6995	1	42.00	0.00	0.00	42.00
6995	2	40.00	0.00	0.00	40.00
6995	3	40.00	0.00	0.00	40.00
6995	4	38.00	0.00	0.00	38.00
6995	5	33.00	0.00	0.00	33.00
6995	6	<u>20.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20.00</u>
Grand Total		<u>265.00</u>	<u>0.00</u>	<u>0.00</u>	<u>265.00</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	253.00	0.00	0.00	0.00	253.00
Grand Total	<u>253.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>253.00</u>

ACADEMY FOR INTEGRATED ARTS

SCHEDULE OF SELECTED STATISTICS
June 30, 2023

Draft
12/6/23

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.	True
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:	True
	Academic Programs Off-Campus	N/A
	Career Exploration Program – Off Campus	N/A
	Cooperative Occupational Education (COE) or Supervised Occupational Experience Program	N/A
	Dual enrollment	N/A
	Homebound instruction	N/A
	Missouri Options	N/A
	Prekindergarten eligible to be claimed for state aid	N/A
	Remediation	N/A
	Sheltered Workshop participation	N/A
	Students participating in the school flex program	N/A
	Traditional instruction (full and part-time students)	True
	Virtual instruction (MOCAP or other option)	N/A
	Work Experience for Students with Disabilities	N/A
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.	True
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.	True
5.5	As required by Section 162.401, RSMo, a bond was purchased for the charter school’s treasurer in the total amount of:	\$0
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.	True

ACADEMY FOR INTEGRATED ARTS

SCHEDULE OF SELECTED STATISTICS
June 30, 2023

Draft
12/6/23

5. FINANCE (CONTINUED)

Section	Question	Answer
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.	True
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.	True
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:	\$N/A
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.	True

Notes:	The Academy has insurance coverage for employee theft instead of a purchased surety bond (Section 5.5)
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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, 2023

Draft
 12/6/23

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.	True
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.	True
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:	True
	Eligible ADT	<u>15.00</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.	True
6.5	Actual odometer records show the total district/charter-operated and contracted mileage for the year was:	<u>58,238</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:	True
	Eligible Miles (including food/instructional delivery miles 2020-21)	<u>57,089</u>
	Ineligible Miles (Non-Route/Disapproved)	<u>1,149</u>
6.7	Number of days the district/charter school operated the school transportation system during the regular school year:	<u>164</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, 2023

Prior year

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

Current year

There were no audit findings related to state compliance for the year ended June 30, 2023 noted to be resolved.

Draft
12/5/23

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

COMMUNICATIONS WITH THE BOARD

June 30, 2023

COMMUNICATIONS WITH THE BOARD

December 5, 2023

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, 2023, and have issued our report thereon dated December 5, 2023. 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 June 13, 2023, 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, 2023.

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 2023. 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 December 5, 2023.

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, P.C.
Certified Public Accountants
Kansas City, Missouri

Academy for Integrated Arts (AFIA)

Year End: June 30, 2023

Audit trial balance

Account number / Fund / Account Description	2023		Report bal 6/30/2023	Report bal 6/30/2022
	Client bal 6/30/2023	Audit AJEs		
1113 GENERAL Operating: Security Bank	239,396.23	0.00	239,396.23	136,044.62
1115 GENERAL Community First Bank - Money Market	300,076.43	0.00	300,076.43	300,048.89
1117 GENERAL Sweep: Security Bank	872,457.39	0.00	872,457.39	692,232.42
1118 GENERAL Money Market: Morgan Stanley	241,919.07	0.00	241,919.07	0.00
1132 GENERAL PETTY CASH	1,151.00	0.00	1,151.00	1,151.00
General (10)	1,655,000.12	0.00	1,655,000.12	1,129,476.93
A Cash & cash equivalents	1,655,000.12	0.00	1,655,000.12	1,129,476.93
2156 GENERAL Group Health and Life Insurance	(15,392.64)	0.00	(15,392.64)	(7,769.88)
2161 GENERAL AFLAC	322.74	0.00	322.74	322.74
2162 GENERAL STAFF FOOD DEDUCTION	32.40	0.00	32.40	0.00
2163 GENERAL Vision Ins Payable	111.30	0.00	111.30	(997.20)
2164 GENERAL Colonial Life Insurance	7,863.08	0.00	7,863.08	2,091.12
General (10)	(7,063.12)	0.00	(7,063.12)	(6,353.22)
O Payroll withholdings	(7,063.12)	0.00	(7,063.12)	(6,353.22)
3111 GENERAL FUND BALANCE	(1,123,123.71)	0.00	(1,123,123.71)	(1,125,066.41)
General (10)	(1,123,123.71)	0.00	(1,123,123.71)	(1,125,066.41)
X Unrestricted Fund Balance	(1,123,123.71)	0.00	(1,123,123.71)	(1,125,066.41)
5113 GENERAL PROP C	(217,116.19)	0.00	(217,116.19)	(204,960.83)
General (10)	(217,116.19)	0.00	(217,116.19)	(204,960.83)
5113 TEACHERS PROP C	(130,269.72)	0.00	(130,269.72)	(122,976.52)
Teachers (20)	(130,269.72)	0.00	(130,269.72)	(122,976.52)
10.1 Local - taxes	(347,385.91)	0.00	(347,385.91)	(327,937.35)
5181 GENERAL BAC	(7,573.00)	0.00	(7,573.00)	(6,143.98)
5192 GENERAL Donations	(80,198.42)	0.00	(80,198.42)	(205,679.37)
5198 GENERAL MISC Revenue	(28,094.32)	0.00	(28,094.32)	(209,573.20)
5192 6995 00005 GENERAL Restricted donation - School Smart KC	(20,000.00)	0.00	(20,000.00)	0.00
5192 6995 00006 GENERAL Restricted donation - Kauffman	(125,000.00)	0.00	(125,000.00)	(125,000.00)
5192 6995 00008 GENERAL Donations - MO Arts Council	(25,649.00)	0.00	(25,649.00)	(7,036.00)
5192 6995 00009 GENERAL Restricted donation - SSKC - Tech	0.00	0.00	0.00	(20,255.00)
5192 6995 00010 GENERAL SSKC - Early Learner's Grant	0.00	0.00	0.00	(10,500.00)
5192 6995 00020 GENERAL Bomba - Learning Materials	0.00	0.00	0.00	(8,000.00)
5192 6995 00022 GENERAL Donations - Sherman Family Retention Grant	0.00	0.00	0.00	(15,200.00)
5192 6995 00032 GENERAL DHSS Grant	(15,709.34)	0.00	(15,709.34)	(44,290.66)
5192 6995 00033 GENERAL Kauffman DEI Grant	(150,000.00)	0.00	(150,000.00)	0.00

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	Client bal 6/30/2023	Audit AJEs		
5192 6995 00101 GENERAL SSKC - Data Cohort Grant	(9,756.00)	0.00	(9,756.00)	(15,155.00)
5192 6995 00105 GENERAL RESTRICTED DONATION - LIBRARY	0.00	0.00	0.00	(500.00)
5192 6995 00106 GENERAL Hall Family Foundation Grant	(250,000.00)	0.00	(250,000.00)	0.00
5192 6995 00107 GENERAL SSKC Three Year Grant	(84,000.00)	0.00	(84,000.00)	0.00
General (10)	(795,980.08)	0.00	(795,980.08)	(667,333.21)
5192 CAPITAL Donation	(2,418.00)	0.00	(2,418.00)	0.00
Capital (40)	(2,418.00)	0.00	(2,418.00)	0.00
10.2 Local - other	(798,398.08)	0.00	(798,398.08)	(667,333.21)
5311 GENERAL BASIC FORMULA	(746,990.21)	0.00	(746,990.21)	(363,416.42)
5312 GENERAL Transportatoin	(124,879.00)	0.00	(124,879.00)	(21,121.00)
5319 GENERAL CTF	(98,691.15)	0.00	(98,691.15)	(99,723.83)
5333 GENERAL Food Service	(522.79)	0.00	(522.79)	(1,537.41)
5397 GENERAL other state income	0.00	0.00	0.00	(5,484.66)
General (10)	(971,083.15)	0.00	(971,083.15)	(491,283.32)
5311 TEACHERS Basic Formula	(2,059,706.31)	0.00	(2,059,706.31)	(1,692,821.58)
Teachers (20)	(2,059,706.31)	0.00	(2,059,706.31)	(1,692,821.58)
12 State	(3,030,789.46)	0.00	(3,030,789.46)	(2,184,104.90)
5412 GENERAL MEDICAID	(58,140.61)	0.00	(58,140.61)	(59,125.12)
5422 GENERAL CARES ESSER III	(610,439.65)	0.00	(610,439.65)	0.00
5423 GENERAL CRRSA ESSER II	0.00	0.00	0.00	(542,744.00)
5424 GENERAL CARES ESSER I	(15,000.02)	0.00	(15,000.02)	0.00
5425 GENERAL CARES Transportation Supp	0.00	0.00	0.00	(22,571.29)
5439 GENERAL ARP IDEA	(14,357.00)	0.00	(14,357.00)	0.00
5441 GENERAL IDEA	(54,924.86)	0.00	(54,924.86)	(60,569.28)
5442 GENERAL ECSE-FEDERAL 619	0.00	0.00	0.00	(2,149.00)
5443 GENERAL ARP IDEA ECSE	(1,006.00)	0.00	(1,006.00)	0.00
5445 GENERAL LUNCH	(143,527.38)	0.00	(143,527.38)	(98,568.14)
5446 GENERAL BREAKFAST	(82,143.26)	0.00	(82,143.26)	(59,162.50)
5448 GENERAL SNACK	(9,421.92)	0.00	(9,421.92)	(6,025.00)
5449 GENERAL Fresh Fruits and Vegetables	(5,815.72)	0.00	(5,815.72)	(6,340.25)
5451 GENERAL TITLE I	(169,241.36)	0.00	(169,241.36)	(166,296.89)
5461 GENERAL TITLE IV.A	(12,647.42)	0.00	(12,647.42)	(11,768.72)
5465 GENERAL TITLE II	(17,350.43)	0.00	(17,350.43)	(18,172.94)
5497 GENERAL FCC Emergency Connectivity Fund	(9,855.00)	0.00	(9,855.00)	0.00
General (10)	(1,203,870.63)	0.00	(1,203,870.63)	(1,053,493.13)
13 Federal	(1,203,870.63)	0.00	(1,203,870.63)	(1,053,493.13)

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1111 6131 6995 1 00022 GENERAL SUPPLEMENTAL PAY - Sherman Retention	0.00	0.00	0.00	1,700.00
1111 6131 6995 1 00033 GENERAL SUPPLEMENTAL PAY - Kauffman DEI	116.60	0.00	116.60	0.00
1111 6131 6995 1 00108 GENERAL SUPPLEMENTAL PAY	1,050.00	0.00	1,050.00	0.00
1111 6131 6995 4 40001 GENERAL ES Instruction Supp Pay	25,125.00	0.00	25,125.00	3,472.67
1111 6152 6995 1 00106 GENERAL Instructional - Hall Family Grant	29,708.41	0.00	29,708.41	0.00
1111 6152 6995 1 00108 GENERAL 6152	48,394.60	0.00	48,394.60	0.00
1111 6152 6995 3 00000 GENERAL NonCert Instructional Gen Fund	5,370.10	0.00	5,370.10	0.00
1111 6152 6995 4 00032 GENERAL Instructional Aide - DHSS Grant	0.00	0.00	0.00	19,581.61
1111 6152 6995 4 40001 GENERAL ES Instruction NC FT	183,247.78	0.00	183,247.78	355,044.32
1111 6152 6995 4 42200 GENERAL 6152	234,061.90	0.00	234,061.90	0.00
1111 6152 6995 4 42301 GENERAL Instructional Aide - Retention Grant (ESSER II)	0.00	0.00	0.00	3,728.26
1111 6152 6995 4 42302 GENERAL Grow Your Own Grant	0.00	0.00	0.00	8,874.73
1111 6152 6995 4 42404 GENERAL Instructional Aide - Retention Grant (ESSER I)	0.00	0.00	0.00	3,823.75
1111 6161 6995 4 40001 GENERAL ES Instruction NC PT	0.00	0.00	0.00	13,037.24
1191 6161 6995 4 40001 GENERAL SUMMER SCHOOL - SUPPLEMENTAL PAY	0.00	0.00	0.00	1,000.00
1411 6121 6995 1 00033 GENERAL CERTIFIED SUBST & OTHER PT -	1,125.00	0.00	1,125.00	0.00
1411 6131 6995 3 00000 GENERAL SUPPLEMENTAL PAY - Student	500.00	0.00	500.00	0.00
1411 6161 6995 1 00033 GENERAL CLASSIFIED SALARIES-PART TIME-	750.00	0.00	750.00	0.00
2113 6111 6995 1 00033 GENERAL CERTIFIED REGULAR SALARIES -	45,715.00	0.00	45,715.00	0.00
2113 6131 6995 1 00033 GENERAL SUPPLEMENTAL PAY	2,100.00	0.00	2,100.00	0.00
2113 6131 6995 3 00000 GENERAL SUPPLEMENTAL PAY	4,050.00	0.00	4,050.00	0.00
2329 6131 6995 1 00022 GENERAL SUPPLEMENTAL PAY	0.00	0.00	0.00	400.00
2329 6131 6995 3 00000 GENERAL SUPPLEMENTAL PAY	3,000.00	0.00	3,000.00	0.00
2329 6151 6995 3 00000 GENERAL CLASSIFIED SALARIES-REGULAR	45,000.00	0.00	45,000.00	4,583.26
2329 6151 6995 4 42300 GENERAL CLASSIFIED SALARIES-REGULAR - ESSER II	0.00	0.00	0.00	39,716.74
2329 6161 6995 4 42300 GENERAL CLASSIFIED SALARIES-PART TIME - ESSER II	0.00	0.00	0.00	2,386.27
2511 6131 6995 1 00022 GENERAL SUPPLEMENTAL PAY	0.00	0.00	0.00	400.00
2511 6131 6995 3 00000 GENERAL SUPPLEMENTAL PAY	3,000.00	0.00	3,000.00	0.00
2511 6151 6995 3 00000 GENERAL OPERATIONS MANAGER	79,560.00	0.00	79,560.00	4,900.00
2511 6151 6995 4 00032 GENERAL CLASSIFIED SALARIES-DHSS	0.00	0.00	0.00	27,300.00
2511 6151 6995 4 42300 GENERAL CLASSIFIED SALARIES-REGULAR	0.00	0.00	0.00	47,460.00
2542 6131 6995 1 00022 GENERAL SUPPLEMENTAL PAY	0.00	0.00	0.00	400.00
2542 6151 6995 3 00000 GENERAL Custodian	2,801.72	0.00	2,801.72	8,972.11
2542 6151 6995 4 42300 GENERAL CLASSIFIED SALARIES-REGULAR - ESSER II	0.00	0.00	0.00	7,946.37
3812 6161 6995 3 00000 GENERAL Afterschool NC PT	13,149.41	0.00	13,149.41	22,006.00
3812 6161 6995 4 40001 GENERAL Afterschool NC PT	0.00	0.00	0.00	325.00
2329 6161 6995 3 00000 000 GENERAL CLASSIFIED SALARIES-PART TIME	10,980.67	0.00	10,980.67	1,490.00
General (10)	738,806.19	0.00	738,806.19	578,548.33
1111 6111 6995 1 00106 TEACHERS CERTIFIED REGULAR SALARIES - Hall	64,043.01	0.00	64,043.01	0.00
1111 6111 6995 1 00107 TEACHERS CERTIFIED REGULAR SALARIES	67,712.45	0.00	67,712.45	0.00
1111 6111 6995 1 00108 TEACHERS CERTIFIED REGULAR SALARIES	46,041.61	0.00	46,041.61	0.00

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1111 6111 6995 4 40001 TEACHERS ES Instruction Cert FT	856,800.06	0.00	856,800.06	830,621.19
1111 6111 6995 4 42200 TEACHERS CERTIFIED REGULAR SALARIES -	114,291.33	0.00	114,291.33	0.00
1111 6111 6995 4 42300 TEACHERS CERTIFIED REGULAR SALARIES - ESSER II	0.00	0.00	0.00	143,645.12
1111 6131 6995 1 00022 TEACHERS SUPPLEMENTAL PAY	0.00	0.00	0.00	8,800.00
1111 6131 6995 1 00033 TEACHERS SUPPLEMENTAL PAY - Kauffman DEI	75.00	0.00	75.00	0.00
1111 6131 6995 1 00108 TEACHERS SUPPLEMENTAL PAY	4,250.00	0.00	4,250.00	0.00
1111 6131 6995 4 40001 TEACHERS ES Instruction Supp Pay	98,555.44	0.00	98,555.44	53,500.93
1111 6131 6995 4 42200 TEACHERS SUPPLEMENTAL PAY	5,500.00	0.00	5,500.00	0.00
1111 6131 6995 4 42201 TEACHERS SUPPLEMENTAL PAY	0.00	0.00	0.00	9,038.97
1111 6131 6995 4 42301 TEACHERS SUPPLEMENTAL PAY	0.00	0.00	0.00	4,895.10
1221 6111 6995 1 12210 TEACHERS SPED Cert FT	813.24	0.00	813.24	0.00
1221 6111 6995 3 12210 TEACHERS SPED Cert FT	97,987.00	0.00	97,987.00	116,530.50
1221 6111 6995 4 43900 TEACHERS CERTIFIED REGULAR SALARIES -	799.71	0.00	799.71	0.00
1221 6111 6995 4 44100 TEACHERS SPED Cert FT	18,241.43	0.00	18,241.43	0.00
1221 6111 6995 4 44201 TEACHERS CERTIFIED REGULAR SALARIES	899.79	0.00	899.79	1,660.72
1221 6111 6995 4 44301 TEACHERS CERTIFIED REGULAR SALARIES -	779.67	0.00	779.67	0.00
1221 6131 6995 1 00022 TEACHERS SUPPLEMENTAL PAY	0.00	0.00	0.00	2,000.00
1221 6131 6995 3 12210 TEACHERS SPED Cert supplemental pay	6,524.54	0.00	6,524.54	2,137.50
1411 6121 6995 1 00033 TEACHERS SUPPLEMENTAL PAY - Kauffman DEI	12,809.47	0.00	12,809.47	0.00
1411 6131 6995 3 00000 TEACHERS SUPPLEMENTAL PAY - Student	950.00	0.00	950.00	0.00
2122 6111 6995 3 00000 TEACHERS CERTIFIED REGULAR SALARIES	6,476.80	0.00	6,476.80	0.00
2122 6111 6995 4 42200 TEACHERS CERTIFIED REGULAR SALARIES	16,619.19	0.00	16,619.19	0.00
2134 6111 6995 4 42200 TEACHERS Certified Nurse Salaries - ESSER III	46,750.00	0.00	46,750.00	0.00
2134 6111 6995 4 42300 TEACHERS CERTIFIED REGULAR SALARIES	0.00	0.00	0.00	14,393.75
2134 6131 6995 1 00022 TEACHERS SUPPLEMENTAL PAY	0.00	0.00	0.00	400.00
2134 6131 6995 3 00000 TEACHERS SUPPLEMENTAL PAY	50.00	0.00	50.00	1,000.00
2134 6131 6995 4 42200 TEACHERS SUPPLEMENTAL PAY	1,016.59	0.00	1,016.59	0.00
2321 6112 6995 3 00000 TEACHERS CERTIFIED REGULAR SALARIES	145,600.00	0.00	145,600.00	47,519.89
2321 6112 6995 4 42300 TEACHERS Administrators Salary	0.00	0.00	0.00	92,480.11
2321 6131 6995 3 00000 TEACHERS SUPPLEMENTAL PAY	0.00	0.00	0.00	5,000.00
2411 6112 6995 4 40001 TEACHERS Administrators Salary	98,940.00	0.00	98,940.00	97,000.00
2411 6131 6995 1 00022 TEACHERS SUPPLEMENTAL PAY	0.00	0.00	0.00	19.82
2411 6131 6995 4 40001 TEACHERS SUPPLEMENTAL PAY	3,000.00	0.00	3,000.00	1,980.18
Teachers (20)	1,715,526.33	0.00	1,715,526.33	1,432,623.78
6100 Salaries and wages	2,454,332.52	0.00	2,454,332.52	2,011,172.11
1111 6211 6995 1 00108 GENERAL TEACHERS' RETIREMENT - Kauffman	996.39	0.00	996.39	0.00
1111 6211 6995 3 00000 GENERAL TEACHERS' RETIREMENT	117.00	0.00	117.00	0.00
1111 6211 6995 4 40001 GENERAL TEACHERS' RETIREMENT	3,941.61	0.00	3,941.61	4,950.00
1111 6211 6995 4 42200 GENERAL TEACHERS' RETIREMENT - ESSER III	5,096.00	0.00	5,096.00	0.00
1111 6221 6995 1 00106 GENERAL NON-TEACHER RETIREMENT - Hall	3,565.00	0.00	3,565.00	0.00
1111 6221 6995 1 00108 GENERAL NON-TEACHER RETIREMENT	4,810.97	0.00	4,810.97	0.00

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1111 6221 6995 3 00000 GENERAL NON-TEACHER RETIREMENT	490.90	0.00	490.90	0.00
1111 6221 6995 4 00032 GENERAL NON-TEACHER RETIREMENT	0.00	0.00	0.00	2,040.42
1111 6221 6995 4 40001 GENERAL ES Instruction NC PRS	16,287.75	0.00	16,287.75	33,243.18
1111 6221 6995 4 42200 GENERAL NON-TEACHER RETIREMENT -	21,081.46	0.00	21,081.46	0.00
1111 6221 6995 4 42301 GENERAL NON-TEACHER RETIREMENT	0.00	0.00	0.00	447.39
1111 6221 6995 4 42302 GENERAL NON-TEACHER RETIREMENT	0.00	0.00	0.00	446.35
1111 6221 6995 4 42404 GENERAL NON-TEACHER RETIREMENT	0.00	0.00	0.00	422.85
2113 6221 6995 1 00033 GENERAL NON-TEACHER RETIREMENT -	5,485.69	0.00	5,485.69	0.00
2329 6221 6995 3 00000 GENERAL NON-TEACHER RETIREMENT	5,400.00	0.00	5,400.00	429.99
2329 6221 6995 4 42300 GENERAL NON-TEACHER RETIREMENT - ESSER II	0.00	0.00	0.00	4,730.00
2511 6221 6995 3 00000 GENERAL NON-TEACHER RETIREMENT	9,547.20	0.00	9,547.20	468.00
2511 6221 6995 4 00032 GENERAL NON-TEACHER RETIREMENT	0.00	0.00	0.00	3,276.00
2511 6221 6995 4 42300 GENERAL NON-TEACHER RETIREMENT	0.00	0.00	0.00	5,616.00
2542 6221 6995 3 00000 GENERAL Nonteacher Retirement	332.98	0.00	332.98	1,076.63
2542 6221 6995 4 42300 GENERAL NON-TEACHER RETIREMENT	0.00	0.00	0.00	953.56
General (10)	77,152.95	0.00	77,152.95	58,100.37
1111 6211 6995 1 00106 TEACHERS TEACHERS' RETIREMENT - Hall	7,685.15	0.00	7,685.15	0.00
1111 6211 6995 1 00107 TEACHERS TEACHERS' RETIREMENT - SSKC 3	8,125.47	0.00	8,125.47	0.00
1111 6211 6995 1 00108 TEACHERS TEACHERS' RETIREMENT - Kauffman	5,525.00	0.00	5,525.00	0.00
1111 6211 6995 4 40001 TEACHERS ES Instruction Cert PRS	102,314.43	0.00	102,314.43	99,080.40
1111 6211 6995 4 42200 TEACHERS TEACHERS' RETIREMENT - ESSER III	10,706.18	0.00	10,706.18	0.00
1111 6211 6995 4 42300 TEACHERS TEACHERS' RETIREMENT - ESSER II	0.00	0.00	0.00	17,237.42
1221 6211 6995 1 12210 TEACHERS TEACHERS' RETIREMENT - Local	97.59	0.00	97.59	0.00
1221 6211 6995 3 12210 TEACHERS SPED TEACHERS' RETIREMENT	11,755.93	0.00	11,755.93	13,972.56
1221 6211 6995 4 43900 TEACHERS TEACHERS' RETIREMENT - ARP 611	95.97	0.00	95.97	0.00
1221 6211 6995 4 44100 TEACHERS SPED TEACHERS' RETIREMENT	2,188.97	0.00	2,188.97	0.00
1221 6211 6995 4 44201 TEACHERS TEACHERS' RETIREMENT	107.97	0.00	107.97	199.29
1221 6211 6995 4 44301 TEACHERS TEACHERS' RETIREMENT - ARP 619	93.56	0.00	93.56	0.00
2122 6211 6995 3 00000 TEACHERS TEACHERS' RETIREMENT -	777.22	0.00	777.22	0.00
2122 6211 6995 4 42200 TEACHERS TEACHERS' RETIREMENT	1,994.32	0.00	1,994.32	0.00
2134 6211 6995 4 42200 TEACHERS TEACHERS' RETIREMENT - ESSER III	5,610.00	0.00	5,610.00	0.00
2134 6211 6995 4 42300 TEACHERS TEACHERS' RETIREMENT	0.00	0.00	0.00	1,727.25
2321 6211 6995 3 00000 TEACHERS CERTIFIED REGULAR SALARIES	17,471.99	0.00	17,471.99	5,702.39
2321 6211 6995 4 42300 TEACHERS TEACHERS' RETIREMENT	0.00	0.00	0.00	11,097.62
2411 6211 6995 4 40001 TEACHERS Principal Cert PRS	11,872.80	0.00	11,872.80	11,639.99
Teachers (20)	186,422.55	0.00	186,422.55	160,656.92
6210 Retirement	263,575.50	0.00	263,575.50	218,757.29
1111 6231 6995 1 00022 GENERAL FICA AND MEDICARE INSURANCE - Sherman Retention	0.00	0.00	0.00	105.39
1111 6231 6995 1 00033 GENERAL FICA AND MEDICARE INSURANCE -	7.23	0.00	7.23	0.00
1111 6231 6995 1 00106 GENERAL FICA AND MEDICARE INSURANCE -	1,653.51	0.00	1,653.51	0.00

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1111 6231 6995 1 00108 GENERAL FICA AND MEDICARE INSURANCE -	3,029.39	0.00	3,029.39	0.00
1111 6231 6995 3 00000 GENERAL FICA AND MEDICARE INSURANCE	317.01	0.00	317.01	0.00
1111 6231 6995 4 00032 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	1,214.06
1111 6231 6995 4 40001 GENERAL ES Instruction Soc Sec	12,470.31	0.00	12,470.31	22,325.93
1111 6231 6995 4 42200 GENERAL FICA AND MEDICARE INSURANCE -	14,113.78	0.00	14,113.78	0.00
1111 6231 6995 4 42301 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	231.16
1111 6231 6995 4 42302 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	550.24
1111 6231 6995 4 42404 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	237.08
1111 6232 6995 1 00022 GENERAL MEDICARE - Sherman Retention	0.00	0.00	0.00	24.64
1111 6232 6995 1 00033 GENERAL MEDICARE - Kauffman DEI	1.69	0.00	1.69	0.00
1111 6232 6995 1 00106 GENERAL MEDICARE - Hall Family	386.62	0.00	386.62	0.00
1111 6232 6995 1 00108 GENERAL MEDICARE - Kauffman	708.52	0.00	708.52	0.00
1111 6232 6995 3 00000 GENERAL MEDICARE	74.13	0.00	74.13	0.00
1111 6232 6995 4 00032 GENERAL MEDICARE	0.00	0.00	0.00	283.95
1111 6232 6995 4 40001 GENERAL ES Instruction Medicare	2,916.60	0.00	2,916.60	5,221.51
1111 6232 6995 4 42200 GENERAL MEDICARE - ESSER III	3,300.75	0.00	3,300.75	0.00
1111 6232 6995 4 42301 GENERAL MEDICARE	0.00	0.00	0.00	54.06
1111 6232 6995 4 42302 GENERAL MEDICARE	0.00	0.00	0.00	128.68
1111 6232 6995 4 42404 GENERAL MEDICARE	0.00	0.00	0.00	55.45
1191 6231 6995 4 40001 GENERAL SUMMER SCHOOL - SOC SEC	0.00	0.00	0.00	62.00
1191 6232 6995 4 40001 GENERAL SUMMER SCHOOL - MEDICARE	0.00	0.00	0.00	14.50
1411 6231 6995 1 00033 GENERAL FICA AND MEDICARE INSURANCE -	116.27	0.00	116.27	0.00
1411 6231 6995 3 00000 GENERAL FICA	30.99	0.00	30.99	0.00
1411 6232 6995 1 00033 GENERAL MEDICARE - Kauffman DEI	27.19	0.00	27.19	0.00
1411 6232 6995 3 00000 GENERAL MEDICARE - Student Activities	7.25	0.00	7.25	0.00
2113 6231 6995 1 00033 GENERAL FICA AND MEDICARE INSURANCE -	2,964.59	0.00	2,964.59	0.00
2113 6231 6995 3 00000 GENERAL FICA AND MEDICARE INSURANCE	251.10	0.00	251.10	0.00
2113 6232 6995 1 00033 GENERAL MEDICARE - Kauffman DEI	693.33	0.00	693.33	0.00
2113 6232 6995 3 00000 GENERAL MEDICARE	58.72	0.00	58.72	0.00
2329 6231 6995 1 00022 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	24.80
2329 6231 6995 3 00000 GENERAL FICA AND MEDICARE INSURANCE	3,434.45	0.00	3,434.45	362.10
2329 6231 6995 4 42300 GENERAL FICA AND MEDICARE INSURANCE - ESSER II	0.00	0.00	0.00	2,429.76
2329 6232 6995 1 00022 GENERAL MEDICARE	0.00	0.00	0.00	5.80
2329 6232 6995 3 00000 GENERAL MEDICARE	803.21	0.00	803.21	84.68
2329 6232 6995 4 42300 GENERAL MEDICARE - ESSER II	0.00	0.00	0.00	568.26
2511 6231 6995 1 00022 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	24.80
2511 6231 6995 3 00000 GENERAL FICA AND MEDICARE INSURANCE	4,927.82	0.00	4,927.82	295.32
2511 6231 6995 4 00032 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	1,630.14
2511 6231 6995 4 42300 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	2,844.50
2511 6232 6995 1 00022 GENERAL MEDICARE	0.00	0.00	0.00	5.80
2511 6232 6995 3 00000 GENERAL MEDICARE	1,152.47	0.00	1,152.47	69.05
2511 6232 6995 4 00032 GENERAL MEDICARE	0.00	0.00	0.00	381.32
2511 6232 6995 4 42300 GENERAL MEDICARE	0.00	0.00	0.00	665.25

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2542 6231 6995 1 00022 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	24.80
2542 6231 6995 3 00000 GENERAL FICA	173.72	0.00	173.72	556.28
2542 6231 6995 4 42300 GENERAL FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	492.67
2542 6232 6995 1 00022 GENERAL MEDICARE	0.00	0.00	0.00	5.80
2542 6232 6995 3 00000 GENERAL Medicare	40.63	0.00	40.63	130.08
2542 6232 6995 4 42300 GENERAL MEDICARE	0.00	0.00	0.00	115.22
3812 6231 6995 3 00000 GENERAL FICA AND MEDICARE INSURANCE	815.29	0.00	815.29	1,364.45
3812 6231 6995 4 40001 GENERAL Afterschool Soc Sec	0.00	0.00	0.00	20.03
3812 6232 6995 3 00000 GENERAL MEDICARE	190.70	0.00	190.70	319.17
3812 6232 6995 4 40001 GENERAL Afterschool Medicare	0.00	0.00	0.00	4.69
General (10)	54,667.27	0.00	54,667.27	42,933.42
1111 6231 6995 1 00022 TEACHERS FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	545.61
1111 6231 6995 1 00033 TEACHERS FICA AND MEDICARE INSURANCE -	4.64	0.00	4.64	0.00
1111 6231 6995 1 00106 TEACHERS FICA AND MEDICARE INSURANCE -	3,849.91	0.00	3,849.91	0.00
1111 6231 6995 1 00107 TEACHERS FICA AND MEDICARE INSURANCE -	4,152.97	0.00	4,152.97	0.00
1111 6231 6995 1 00108 TEACHERS FICA AND MEDICARE INSURANCE -	3,010.53	0.00	3,010.53	0.00
1111 6231 6995 4 40001 TEACHERS ES Instruction Soc Sec	57,495.04	0.00	57,495.04	53,264.23
1111 6231 6995 4 42200 TEACHERS FICA AND MEDICARE INSURANCE -	7,243.00	0.00	7,243.00	0.00
1111 6231 6995 4 42201 TEACHERS FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	560.41
1111 6231 6995 4 42300 TEACHERS FICA AND MEDICARE INSURANCE - ESSER II	0.00	0.00	0.00	8,315.75
1111 6231 6995 4 42301 TEACHERS FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	303.50
1111 6232 6995 1 00022 TEACHERS MEDICARE	0.00	0.00	0.00	127.62
1111 6232 6995 1 00033 TEACHERS MEDICARE - Kauffman DEI	1.09	0.00	1.09	0.00
1111 6232 6995 1 00106 TEACHERS MEDICARE - Hall Family	900.42	0.00	900.42	0.00
1111 6232 6995 1 00107 TEACHERS MEDICARE - SSKC 3 year	971.27	0.00	971.27	0.00
1111 6232 6995 1 00108 TEACHERS MEDICARE - Kauffman	704.05	0.00	704.05	0.00
1111 6232 6995 4 40001 TEACHERS ES Instruction Medicare	13,446.61	0.00	13,446.61	12,456.85
1111 6232 6995 4 42200 TEACHERS MEDICARE - ESSER III	1,693.91	0.00	1,693.91	0.00
1111 6232 6995 4 42201 TEACHERS MEDICARE	0.00	0.00	0.00	131.06
1111 6232 6995 4 42300 TEACHERS MEDICARE - ESSER II	0.00	0.00	0.00	1,944.86
1111 6232 6995 4 42301 TEACHERS MEDICARE	0.00	0.00	0.00	70.98
1221 6231 6995 1 00022 TEACHERS FICA AND MEDICARE INSURANCE	0.00	0.00	0.00	124.00
1221 6231 6995 1 12210 TEACHERS FICA AND MEDICARE INSURANCE -	36.37	0.00	36.37	0.00
1221 6231 6995 3 12210 TEACHERS SPED FICA AND MEDICARE	6,338.66	0.00	6,338.66	7,238.19
1221 6231 6995 4 43900 TEACHERS FICA AND MEDICARE INSURANCE -	35.20	0.00	35.20	0.00
1221 6231 6995 4 44100 TEACHERS FICA AND MEDICARE INSURANCE	810.60	0.00	810.60	0.00
1221 6231 6995 4 44201 TEACHERS FICA AND MEDICARE INSURANCE	39.62	0.00	39.62	73.40
1221 6231 6995 4 44301 TEACHERS FICA AND MEDICARE INSURANCE -	34.33	0.00	34.33	0.00
1221 6232 6995 1 00022 TEACHERS MEDICARE	0.00	0.00	0.00	29.00
1221 6232 6995 1 12210 TEACHERS MEDICARE - Local SPED	8.50	0.00	8.50	0.00
1221 6232 6995 3 12210 TEACHERS SPED MEDICARE	1,482.44	0.00	1,482.44	1,692.78
1221 6232 6995 4 43900 TEACHERS MEDICARE - ARP 611	8.23	0.00	8.23	0.00

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1221 6232 6995 4 44100 TEACHERS MEDICARE	189.60	0.00		189.60	0.00
1221 6232 6995 4 44201 TEACHERS MEDICARE	9.27	0.00		9.27	17.16
1221 6232 6995 4 44301 TEACHERS MEDICARE - ARP 619	8.03	0.00		8.03	0.00
1411 6231 6995 1 00033 TEACHERS FICA AND MEDICARE INSURANCE -	794.16	0.00		794.16	0.00
1411 6231 6995 3 00000 TEACHERS FICA AND MEDICARE INSURANCE -	58.83	0.00		58.83	0.00
1411 6232 6995 1 00033 TEACHERS MEDICARE - Kauffman DEI	185.71	0.00		185.71	0.00
1411 6232 6995 3 00000 TEACHERS MEDICARE - Student Activities	13.74	0.00		13.74	0.00
2122 6231 6995 3 00000 TEACHERS FICA AND MEDICARE INSURANCE -	401.56	0.00		401.56	0.00
2122 6231 6995 4 42200 TEACHERS FICA AND MEDICARE INSURANCE	1,030.39	0.00		1,030.39	0.00
2122 6232 6995 3 00000 TEACHERS MEDICARE - Counseling	93.91	0.00		93.91	0.00
2122 6232 6995 4 42200 TEACHERS MEDICARE	240.97	0.00		240.97	0.00
2134 6231 6995 1 00022 TEACHERS FICA AND MEDICARE INSURANCE	0.00	0.00		0.00	24.80
2134 6231 6995 3 00000 TEACHERS Nurse Soc Sec	3.10	0.00		3.10	62.00
2134 6231 6995 4 42200 TEACHERS FICA AND MEDICARE INSURANCE -	2,834.15	0.00		2,834.15	0.00
2134 6231 6995 4 42300 TEACHERS FICA AND MEDICARE INSURANCE	0.00	0.00		0.00	780.43
2134 6232 6995 1 00022 TEACHERS MEDICARE	0.00	0.00		0.00	5.80
2134 6232 6995 3 00000 TEACHERS Nurse Medicare	0.73	0.00		0.73	14.50
2134 6232 6995 4 42200 TEACHERS MEDICARE - ESSER III	662.83	0.00		662.83	0.00
2134 6232 6995 4 42300 TEACHERS MEDICARE	0.00	0.00		0.00	182.56
2321 6231 6995 3 00000 TEACHERS FICA AND MEDICARE INSURANCE	8,224.78	0.00		8,224.78	2,997.82
2321 6231 6995 4 42300 TEACHERS FICA AND MEDICARE INSURANCE	0.00	0.00		0.00	5,284.46
2321 6232 6995 3 00000 TEACHERS MEDICARE	1,923.46	0.00		1,923.46	701.11
2321 6232 6995 4 42300 TEACHERS MEDICARE	0.00	0.00		0.00	1,235.94
2411 6231 6995 1 00022 TEACHERS FICA AND MEDICARE INSURANCE	0.00	0.00		0.00	1.23
2411 6231 6995 4 40001 TEACHERS Principal Soc Sec	6,112.01	0.00		6,112.01	5,980.65
2411 6232 6995 1 00022 TEACHERS MEDICARE	0.00	0.00		0.00	0.29
2411 6232 6995 4 40001 TEACHERS Principal Medicare	1,429.38	0.00		1,429.38	1,398.67
Teachers (20)	126,484.00	0.00		126,484.00	105,565.66
6230 Payroll taxes	181,151.27	0.00		181,151.27	148,499.08
1111 6241 6995 1 00106 GENERAL EMPLOYEE INSURANCE - Hall Family	6,872.78	0.00		6,872.78	0.00
1111 6241 6995 1 00108 GENERAL EMPLOYEE INSURANCE - Kauffman 2	1,591.44	0.00		1,591.44	0.00
1111 6241 6995 3 00000 GENERAL EMPLOYEE INSURANCE	751.86	0.00		751.86	0.00
1111 6241 6995 4 40001 GENERAL ES Instruction Emp Ins	33,792.64	0.00		33,792.64	32,713.48
1111 6241 6995 4 42200 GENERAL EMPLOYEE INSURANCE - ESSER III	27,174.63	0.00		27,174.63	0.00
2329 6241 6995 3 00000 GENERAL EMPLOYEE INSURANCE	7,170.54	0.00		7,170.54	685.82
2329 6241 6995 4 42300 GENERAL EMPLOYEE INSURANCE - ESSER II	0.00	0.00		0.00	5,537.50
2511 6241 6995 3 00000 GENERAL EMPLOYEE INSURANCE	7,145.10	0.00		7,145.10	509.99
2511 6241 6995 4 00032 GENERAL EMPLOYEE INSURANCE	0.00	0.00		0.00	2,242.50
2511 6241 6995 4 42300 GENERAL EMPLOYEE INSURANCE	0.00	0.00		0.00	3,525.00
2542 6241 6995 3 00000 GENERAL Health Insurance	0.00	0.00		0.00	77.01
General (10)	84,498.99	0.00		84,498.99	45,291.30

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1111 6241 6995 1 00106 TEACHERS EMPLOYEE INSURANCE - Hall Family	6,335.19	0.00		6,335.19	0.00
1111 6241 6995 1 00107 TEACHERS EMPLOYEE INSURANCE - SSKC 3	3,037.84	0.00		3,037.84	0.00
1111 6241 6995 1 00108 TEACHERS EMPLOYEE INSURANCE - Kauffman 2	4,887.50	0.00		4,887.50	0.00
1111 6241 6995 3 00000 TEACHERS EMPLOYEE INSURANCE	745.68	0.00		745.68	0.00
1111 6241 6995 4 40001 TEACHERS ES Instruction Emp Ins	110,853.12	0.00		110,853.12	86,724.85
1111 6241 6995 4 42200 TEACHERS EMPLOYEE INSURANCE - ESSER III	10,448.32	0.00		10,448.32	0.00
1111 6241 6995 4 42300 TEACHERS EMPLOYEE INSURANCE - ESSER II	0.00	0.00		0.00	13,151.08
1221 6241 6995 1 12210 TEACHERS EMPLOYEE INSURANCE - Local SPED	94.31	0.00		94.31	0.00
1221 6241 6995 3 12210 TEACHERS SPED EMPLOYEE INSURANCE	952.80	0.00		952.80	3,988.71
1221 6241 6995 4 43900 TEACHERS EMPLOYEE INSURANCE - ARP 611	92.74	0.00		92.74	0.00
1221 6241 6995 4 44100 TEACHERS EMPLOYEE INSURANCE	2,115.39	0.00		2,115.39	0.00
1221 6241 6995 4 44201 TEACHERS EMPLOYEE INSURANCE	104.35	0.00		104.35	198.42
1221 6241 6995 4 44301 TEACHERS EMPLOYEE INSURANCE - ARP 619	90.41	0.00		90.41	0.00
2134 6241 6995 3 00000 TEACHERS Nurse Insurance	0.00	0.00		0.00	(27.32)
2134 6241 6995 4 42200 TEACHERS EMPLOYEE INSURANCE - ESSER III	6,483.58	0.00		6,483.58	0.00
2134 6241 6995 4 42300 TEACHERS EMPLOYEE INSURANCE	0.00	0.00		0.00	1,662.50
2321 6241 6995 3 00000 TEACHERS EMPLOYEE INSURANCE	7,412.52	0.00		7,412.52	2,475.94
2321 6241 6995 4 42300 TEACHERS EMPLOYEE INSURANCE	0.00	0.00		0.00	3,870.45
2411 6241 6995 4 40001 TEACHERS EMPLOYEE INSURANCE	7,889.40	0.00		7,889.40	4,907.11
Teachers (20)	161,543.15	0.00		161,543.15	116,951.74
6240 Employee insurance	246,042.14	0.00		246,042.14	162,243.04
2321 6261 6995 3 00000 GENERAL workmen's comp	39,020.00	0.00		39,020.00	21,740.00
General (10)	39,020.00	0.00		39,020.00	21,740.00
6290 Other employee benefits	39,020.00	0.00		39,020.00	21,740.00
1111 6311 6995 1 00010 GENERAL INSTRUCTIONAL SERVICES - SSKC Early Learn	0.00	0.00		0.00	26,400.00
1111 6311 6995 4 40001 GENERAL INSTRUCTIONAL SERVICES	0.00	0.00		0.00	31,264.00
1111 6319 6995 1 00002 GENERAL Prof serv - Sherman Family foundation	0.00	0.00		0.00	34,622.00
1111 6319 6995 1 00004 GENERAL Prof Serv - Copaken Family Grant	0.00	0.00		0.00	55.00
1111 6319 6995 1 00005 GENERAL Prof Serv - SSKC Talent	15,000.00	0.00		15,000.00	0.00
1111 6319 6995 1 00033 GENERAL OTHER PROF/TECHNICAL SERVICES	400.00	0.00		400.00	0.00
1111 6319 6995 4 40001 GENERAL ES Instruction Prof Serv	72,247.14	0.00		72,247.14	18,097.45
1111 6319 6995 4 42300 GENERAL ES Instruction - ESSER II	0.00	0.00		0.00	17,250.01
1221 6319 6995 3 12210 GENERAL SPED OTHER PROF/TECHNICAL	7,544.64	0.00		7,544.64	0.00
1221 6319 6995 4 44100 GENERAL SPED	1,490.00	0.00		1,490.00	1,460.00
1411 6319 6995 1 00033 GENERAL OTHER PROF/TECHNICAL SERVICES	23,760.85	0.00		23,760.85	0.00
1411 6319 6995 3 00000 GENERAL OTHER PROF/TECHNICAL SERVICES	4,632.50	0.00		4,632.50	2,482.00
1933 6319 6995 3 12210 GENERAL Tuition to Private Agencies	9,800.00	0.00		9,800.00	8,801.98
1933 6319 6995 4 44100 GENERAL Tuition to Private Agencies	20,825.00	0.00		20,825.00	25,350.78

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2113 6319 6995 4 40001 GENERAL SOCIAL WORK SERVICES	0.00	0.00	0.00	472.50
2114 6319 6995 1 00009 GENERAL OTHER PROF/TECHNICAL SERVICES - SSKC Tech	0.00	0.00	0.00	30.00
2114 6319 6995 1 00101 GENERAL OTHER PROF/TECHNICAL SERVICES - SSKC Data	0.00	0.00	0.00	29,266.00
2114 6319 6995 3 00000 GENERAL Stu Sup Prof Serv	7,846.00	0.00	7,846.00	10,982.10
2132 6319 6995 3 00000 GENERAL OTHER PROF/TECHNICAL SERVICES	0.00	0.00	0.00	130.00
2142 6319 6995 3 12210 GENERAL OTHER PROF/TECHNICAL SERVICES	3,362.34	0.00	3,362.34	858.00
2142 6319 6995 4 44100 GENERAL OTHER PROF/TECHNICAL SERVICES	1,981.28	0.00	1,981.28	1,482.00
2152 6319 6995 3 12210 GENERAL Speech Pathology & Audiology Services	9,229.50	0.00	9,229.50	3,528.00
2152 6319 6995 4 43900 GENERAL OTHER PROF/TECHNICAL SERVICES	13,325.15	0.00	13,325.15	0.00
2152 6319 6995 4 44100 GENERAL Speech Pathology Services	5,017.85	0.00	5,017.85	26,676.00
2162 6319 6995 3 12210 GENERAL Occupational Therapy	135.00	0.00	135.00	3,835.00
2162 6319 6995 4 44100 GENERAL Occupational Therapy	2,311.88	0.00	2,311.88	0.00
2213 6319 6995 1 00004 GENERAL OTHER PROF/TECHNICAL SERVICES	0.00	0.00	0.00	1,344.00
2213 6319 6995 1 00005 GENERAL OTHER PROF/TECHNICAL SERVICES - SSKC Talent	9,872.00	0.00	9,872.00	0.00
2213 6319 6995 1 00006 GENERAL PD - KAUFFMAN GRANT	0.00	0.00	0.00	8,828.00
2213 6319 6995 1 00008 GENERAL PS - MO Arts Council	22,347.57	0.00	22,347.57	7,036.00
2213 6319 6995 1 00033 GENERAL OTHER PROF/TECHNICAL SERVICES	29,177.50	0.00	29,177.50	0.00
2213 6319 6995 4 40001 GENERAL PD Prof Serv	24,909.10	0.00	24,909.10	23,080.00
2311 6315 6995 3 00000 GENERAL Board Audit	14,295.00	0.00	14,295.00	10,253.00
2311 6317 6995 3 00000 GENERAL Board Legal	18,641.69	0.00	18,641.69	13,129.99
2321 6316 6995 3 00000 GENERAL data processing	6,676.32	0.00	6,676.32	7,531.82
2321 6319 6995 1 00033 GENERAL OTHER PROF/TECHNICAL SERVICES	1,027.50	0.00	1,027.50	0.00
2321 6319 6995 3 00000 GENERAL Execu- prof and technical service	18,832.53	0.00	18,832.53	28,890.55
2329 6319 6995 3 00000 GENERAL OTHER PROF/TECHNICAL SERVICES	2,792.54	0.00	2,792.54	2,104.54
2331 6319 6995 3 00000 GENERAL Admin Tech Service	39,390.00	0.00	39,390.00	41,892.50
2511 6319 6995 3 00000 GENERAL OTHER PROF/TECHNICAL SERVICES	10,191.23	0.00	10,191.23	8,730.86
2525 6319 6995 3 00000 GENERAL FINANCIAL ACCOUNTING SERVICES	60,000.00	0.00	60,000.00	63,859.64
2525 6319 6995 4 42300 GENERAL OTHER PROF/TECHNICAL SERVICES - ESSER II	0.00	0.00	0.00	20,600.32
2542 6316 6995 3 00000 GENERAL DATA PROCESSING SERVICES	714.84	0.00	714.84	0.00
2542 6319 6995 3 00000 GENERAL BUILDING PURCHASED SERVICES	410.00	0.00	410.00	987.55
2546 6319 6995 3 00000 GENERAL SECURITY	2,812.00	0.00	2,812.00	2,302.24
3511 6319 6995 3 00000 GENERAL Early Childhood Program	10,000.00	0.00	10,000.00	10,000.00
General (10)	470,998.95	0.00	470,998.95	493,613.83
6310 Professional and Technical services	470,998.95	0.00	470,998.95	493,613.83
2511 6334 6995 3 00000 GENERAL RENTALS-EQUIPMENT	105.00	0.00	105.00	105.00
2542 6331 6995 3 00000 GENERAL Cleaning Services	30,885.00	0.00	30,885.00	26,685.71
2542 6331 6995 4 42200 GENERAL CLEANING SERVICES	71,838.55	0.00	71,838.55	0.00
2542 6331 6995 4 42300 GENERAL CLEANING SERVICES - ESSER II	0.00	0.00	0.00	37,458.27
2542 6332 6995 3 00000 GENERAL Repair & Maintenance Services	39,509.11	0.00	39,509.11	7,204.97
2542 6333 6995 3 00000 GENERAL Rent	200,000.00	0.00	200,000.00	300,000.00
2542 6335 6995 3 00000 GENERAL Water	7,257.19	0.00	7,257.19	5,764.81

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2542 6336 6995 3 00000 GENERAL Trash	10,962.99	0.00	10,962.99	6,004.58
2542 6338 6995 3 00000 GENERAL Computer and Equipment Rentals	17,125.49	0.00	17,125.49	12,376.60
2542 6339 6995 3 00000 GENERAL Other purchase service	46,806.29	0.00	46,806.29	36,238.75
2542 6339 6995 4 00032 GENERAL OTHER PROPERTY SERVICES	0.00	0.00	0.00	2,050.00
General (10)	424,489.62	0.00	424,489.62	433,888.69
6330 Property services	424,489.62	0.00	424,489.62	433,888.69
2213 6343 6995 3 00000 GENERAL TRAVEL	0.00	0.00	0.00	1,320.81
2213 6343 6995 4 40001 GENERAL PD Travel	1,393.83	0.00	1,393.83	0.00
2321 6343 6995 3 00000 GENERAL ED TRAVEL	1,464.86	0.00	1,464.86	0.00
2551 6341 6995 3 00000 GENERAL Transportation Home to School	278,294.27	0.00	278,294.27	226,045.40
2551 6342 6995 3 00000 GENERAL Transportation Non-Route	5,758.59	0.00	5,758.59	2,915.47
2553 6341 6995 3 00000 GENERAL CONTRACTED PUPIL	586.00	0.00	586.00	9,883.00
2553 6341 6995 3 12210 GENERAL CONTRACTED PUPIL	9,996.00	0.00	9,996.00	0.00
2553 6341 6995 4 44100 GENERAL CONTRACTED PUPIL TRANSPORTATION	0.00	0.00	0.00	4,498.00
General (10)	297,493.55	0.00	297,493.55	244,662.68
6340 Transportation services	297,493.55	0.00	297,493.55	244,662.68
2311 6352 6995 3 00000 GENERAL Liability Insurance	2,460.00	0.00	2,460.00	6,776.82
2542 6351 6995 3 00000 GENERAL Property Insurance	50,872.50	0.00	50,872.50	34,075.50
General (10)	53,332.50	0.00	53,332.50	40,852.32
6350 Insurance	53,332.50	0.00	53,332.50	40,852.32
1111 6361 6995 4 40001 GENERAL COMMUNICATION	0.00	0.00	0.00	3,829.35
1111 6361 6995 4 42500 GENERAL COMMUNICATION - Student Connectivity	0.00	0.00	0.00	3,014.72
2542 6361 6995 3 00000 GENERAL Communication	1,331.55	0.00	1,331.55	1,781.04
General (10)	1,331.55	0.00	1,331.55	8,625.11
6360 Communication	1,331.55	0.00	1,331.55	8,625.11
2321 6371 6995 3 00000 GENERAL Dues and Memberships	1,675.00	0.00	1,675.00	432.99
General (10)	1,675.00	0.00	1,675.00	432.99
6370 Dues and memberships	1,675.00	0.00	1,675.00	432.99
2563 6391 6995 3 00000 GENERAL Food Service Food Service	0.00	0.00	0.00	238,174.45
2642 6391 6995 3 00000 GENERAL RECRUITMENT	2,033.96	0.00	2,033.96	977.72
General (10)	2,033.96	0.00	2,033.96	239,152.17
6390 Other purchased services	2,033.96	0.00	2,033.96	239,152.17

Academy for Integrated Arts (AFIA)

Year End: June 30, 2023

Audit trial balance

Account number / Fund / Account Description	Client bal 6/30/2023	2023		Report bal 6/30/2023	Report bal 6/30/2022
		Audit AJEs			
1111 6411 6995 1 00004 GENERAL GENERAL SUPPLIES	0.00	0.00		0.00	1,376.50
1111 6411 6995 4 40001 GENERAL ES Instruction Supplies	33,808.75	0.00		33,808.75	31,071.00
1111 6412 6995 4 29999 GENERAL Tech Supplies - FCC Em. Connectivity	0.00	0.00		0.00	9,855.00
1111 6412 6995 4 40001 GENERAL ES Instruction Tech supplies	34,222.70	0.00		34,222.70	6,687.63
1111 6412 6995 4 42500 GENERAL Tech Supplies - MSC Student Connectivity	0.00	0.00		0.00	12,465.28
1411 6411 6995 1 00033 GENERAL GENERAL SUPPLIES - Kauffman DEI	3,327.54	0.00		3,327.54	0.00
1411 6411 6995 3 00000 GENERAL GENERAL SUPPLIES	221.11	0.00		221.11	0.00
1421 6411 6995 3 00000 GENERAL GENERAL SUPPLIES - Student Athletics	0.00	0.00		0.00	442.50
2134 6411 6995 3 00000 GENERAL Nursing Supplies	2,288.79	0.00		2,288.79	577.51
2213 6411 6995 3 00000 GENERAL Supplies for PD (Food and Snacks)	3,216.66	0.00		3,216.66	7,882.01
2213 6411 6995 4 40001 GENERAL GENERAL SUPPLIES	1,100.98	0.00		1,100.98	2,816.58
2321 6411 6995 3 00000 GENERAL ED SUPPLIES	24,869.17	0.00		24,869.17	6,288.70
2322 6411 6995 3 00000 GENERAL Community Relations	1,910.12	0.00		1,910.12	305.93
2329 6411 6995 3 00000 GENERAL GENERAL SUPPLIES	118.25	0.00		118.25	1,320.26
2329 6411 6995 4 42300 GENERAL GENERAL SUPPLIES - ESSER II	0.00	0.00		0.00	25,505.00
2511 6411 6995 3 00000 GENERAL OPERATIONS GENERAL SUPPLIES	6,247.03	0.00		6,247.03	3,875.08
2542 6411 6995 3 00000 GENERAL Supplies	37,353.87	0.00		37,353.87	16,029.01
2563 6411 6995 3 00000 GENERAL GENERAL SUPPLIES	2,033.68	0.00		2,033.68	0.00
3812 6411 6995 3 00000 GENERAL GENERAL SUPPLIES - Aftercare	546.50	0.00		546.50	0.00
General (10)	151,265.15	0.00		151,265.15	126,497.99
6410 General supplies	151,265.15	0.00		151,265.15	126,497.99
1111 6431 6995 4 40001 GENERAL Textbooks	8,167.32	0.00		8,167.32	1,407.46
2222 6441 6995 1 00023 GENERAL LIBRARY BOOKS	0.00	0.00		0.00	500.00
2222 6441 6995 1 00105 GENERAL LIBRARY BOOKS - Bomba	0.00	0.00		0.00	6,673.87
General (10)	8,167.32	0.00		8,167.32	8,581.33
6430 Books and periodicals	8,167.32	0.00		8,167.32	8,581.33
2562 6471 6995 3 00000 GENERAL Food Purchase-FFVP	0.00	0.00		0.00	14,040.00
2563 6471 6995 3 00000 GENERAL FOOD SUPPLIES	185,923.82	0.00		185,923.82	0.00
General (10)	185,923.82	0.00		185,923.82	14,040.00
6470 Food service	185,923.82	0.00		185,923.82	14,040.00
2542 6481 6995 3 00000 GENERAL Electricity	70,635.78	0.00		70,635.78	60,357.30
2542 6482 6995 3 00000 GENERAL Gas-Heating	1,744.16	0.00		1,744.16	1,695.36
General (10)	72,379.94	0.00		72,379.94	62,052.66
6480 Utilities, energy service	72,379.94	0.00		72,379.94	62,052.66

Academy for Integrated Arts (AFIA)

Year End: June 30, 2023

Audit trial balance

Account number / Fund / Account Description	2023		Report bal 6/30/2023	Report bal 6/30/2022
	Client bal 6/30/2023	Audit AJEs		
1111 6543 6995 3 00000 CAPITAL Capitalized Tech Equipment	2,418.00	0.00	2,418.00	0.00
Capital (40)	<u>2,418.00</u>	<u>0.00</u>	<u>2,418.00</u>	<u>0.00</u>
6500 Capital outlay	<u>2,418.00</u>	<u>0.00</u>	<u>2,418.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	524,813.29		524,813.29	(1,942.70)

**ACADEMY FOR INTEGRATED ARTS
EDUCATION COMMITTEE AGENDA**

November 16, 2023

4:00 – 5:30 PM

7910 Troost Ave., Kansas City, Missouri

This meeting will be held over Zoom.

<https://us06web.zoom.us/j/91718629229?pwd=eXRjdHc5Q2tCK1RuU0w4anhKRjNKQT09>

Meeting ID: 917 1862 9229

Passcode: cqvjE5

Dial by your location

- +1 312 626 6799 US (Chicago)
- +1 646 558 8656 US (New York)
- +1 301 715 8592 US (Washington DC)
- +1 346 248 7799 US (Houston)
- +1 720 707 2699 US (Denver)
- +1 253 215 8782 US (Tacoma)

Meeting ID: 917 1862 9229

Passcode: 414140

- I. Call to order**
- II. Approve agenda for this meeting (November 16, 2023)**
- III. Approve minutes from October 19, 2023**
- IV. Discussion Items**

Reference Material:

[Performance Contract](#)

[Strategic Implementation Plan with Action Steps](#) (Please see **Board Overview** tab)

[Senate Bill 681 and 662](#)

- Update related to the search for Executive Coach for the AFIA Executive Director
- Staffing updates, including approval of new hire
- Data update: Preliminary growth data
- Sharing the journey of one AFIA cohort related to literacy growth
- Updates related to AFIA's literacy instruction and intervention, including updates relevant to [Senate Bill 681 and 662](#)

V. Other business and updates

VI. Meeting Adjournment

**ACADEMY FOR INTEGRATED ARTS
EDUCATION COMMITTEE AGENDA**

October 19, 2023

4:00 – 5:30 PM

7910 Troost Ave., Kansas City, Missouri

This meeting will be held over Zoom.

<https://us06web.zoom.us/j/91718629229?pwd=eXRjdHc5Q2tCK1RuU0w4anhKRjNKQT09>

Meeting ID: 917 1862 9229

Passcode: cqvjE5

Dial by your location

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- +1 720 707 2699 US (Denver)
- +1 253 215 8782 US (Tacoma)

Meeting ID: 917 1862 9229

Passcode: 414140

- I. Call to order – 4:08**
- II. Approve agenda for this meeting (October 19, 2023)**
- III. Approve minutes from September 21, 2023**
- IV. Discussion Items**

Reference Material:

[Performance Contract](#)

[Strategic Implementation Plan with Action Steps](#) (Please see **Board Overview** tab)

[Senate Bill 681 and 662](#)

- Update related to the search for Executive Coach for the AFIA Executive Director
- Staffing updates, including approval of new hire
 - Discussion to hire Erica Fritz in a part-time position:
 - Seventeen years of experience
 - In house sub, including supporting 4th grade, small group interventions
 - Health and safety educator to engage in proactive work related to social emotional learning and technology/internet safety. Rationale: Proactively addressing these issues will allow for less disruption to the learning environment.
- Updates regarding work with teaching artist, Emily Smith from Focus 5
 - Information shared with our team from Emily Smith: *AFIA's strengths lie in the teachers' willingness to try new strategies, and their fidelity with regular implementation and use. This is clearly a space where teachers have lots of psychological safety and they see the value in investing time to teach/utilize the Acting Right strategies. The fact that most classes are teaching one-minute-*

challenge tableaus after a month and a half of consistent training and support is further ahead than what I usually see in schools. It is also clear that a great majority of the staff are comfortable learning from their practice, and they are open to support and coaching. This puts them ahead of the curve in terms of how quickly I think they could continue progressing.

- NWEA data – We discussed at August meeting, but are revisiting to determine what to share with full board at the October board meeting.
- Updates related to AFIA's literacy instruction and intervention, including updates relevant to [Senate Bill 681 and 662](#)
 - During the 21-22 legislative session, the senate passed legislation related to literacy instruction in MO. Most elements that are in this legislation were/are already being implemented at AFIA.

What are the implications of SB

- Objective systems for identifying students with literacy needs
 - Specific guidelines for Reading Success Plans - including reporting via core data which students have reading success plans
- Systems for assigning interventions
- Specific elements for communication with families
- Avenue for communicating of interventions, plans and progress within the school
- Specific requirements related to progress monitoring

- Updates related to CSIP (Continuous School Improvement Plan)

Component of MSIP 6 – LEAs are given points as a part of the APR for submitting a CSIP plan. This was optional for charters, but if we don't include this our overall APR percentage decreases.

- STANDARD L3
- The local board adopts, monitors, and annually reviews the implementation and outcomes of the Continuous School Improvement Plan (CSIP) that focuses on district performance and improvement.
 -

Essentially, AFIA's strategic plan and action steps related to this meet the requirements of the CSIP. We did have to complete a pre-planning guide and submit that.

V. Other business and updates

VI. Meeting Adjournment

AFIA

Class of 2027

Kindergarten 2019-2020

- **March 2020:**
 - **Covid-19 Pandemic**
 - **Remote Learning**

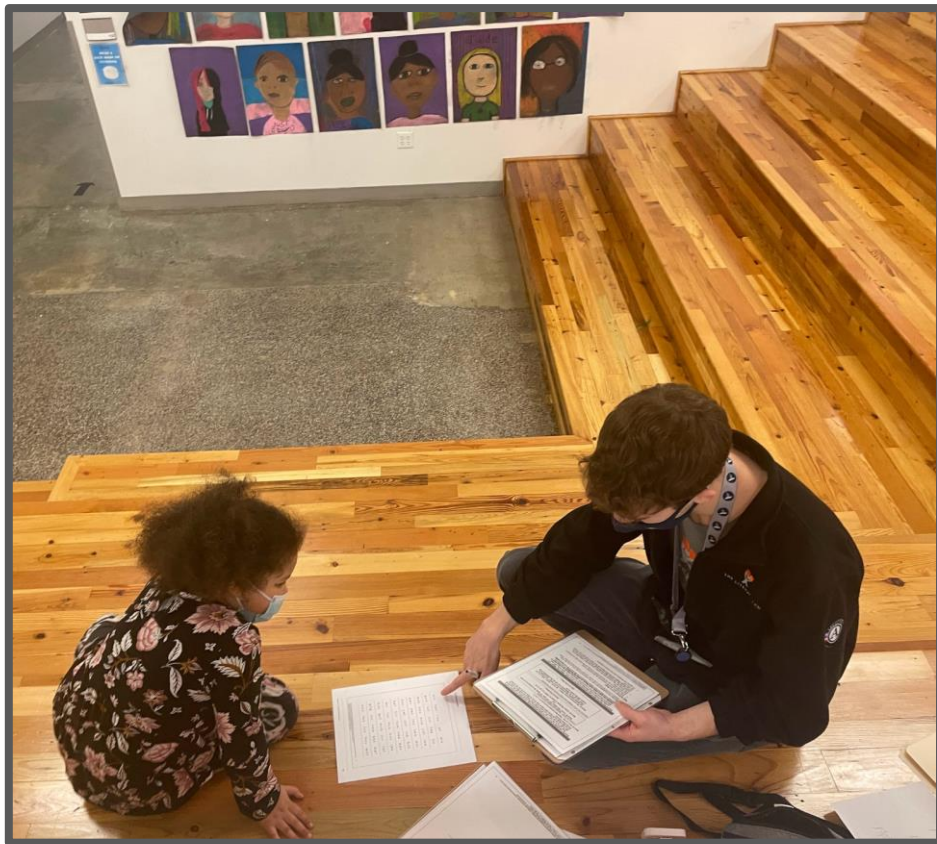
1st Grade 2020-2021

- **Fall 2020:**
 - Remote Learning
- **Winter 2020:**
 - Some students return to in person learning 4 days/week
 - Some students remain remote

2nd Grade 2021-2022

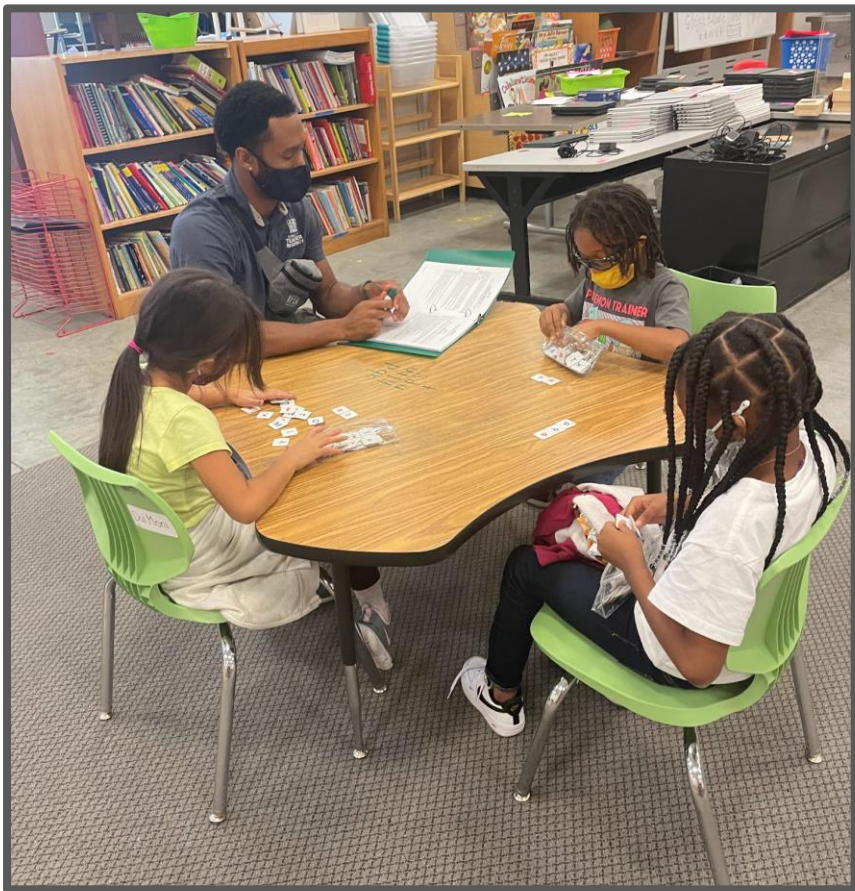
- Full return to in person learning.
- Fall 2021:
 - This cohort was prioritized for BOY assessments. F&P running records were given by intervention team in late August.
 - These assessments found that:
 - 21 students were reading independently at levels AA (emergent), A or B. These are the reading levels expected for BOY Kindergarteners.
 - During the assessments, the intervention team observed that the students reading at levels A and B were demonstrating reading behaviors of typically developing readers at those levels. Meaning, the students were likely typically developing readers who had not yet learned the skills needed to continue growing as readers.
 - The students demonstrated solid foundations in concepts of print, phonemic awareness, early phonics foundations and some sight word knowledge.
 - It was clear which gaps we needed to fill, and we began working on a strategic, “all-hands-on-deck” plan to fill them.

LITERACY LAB



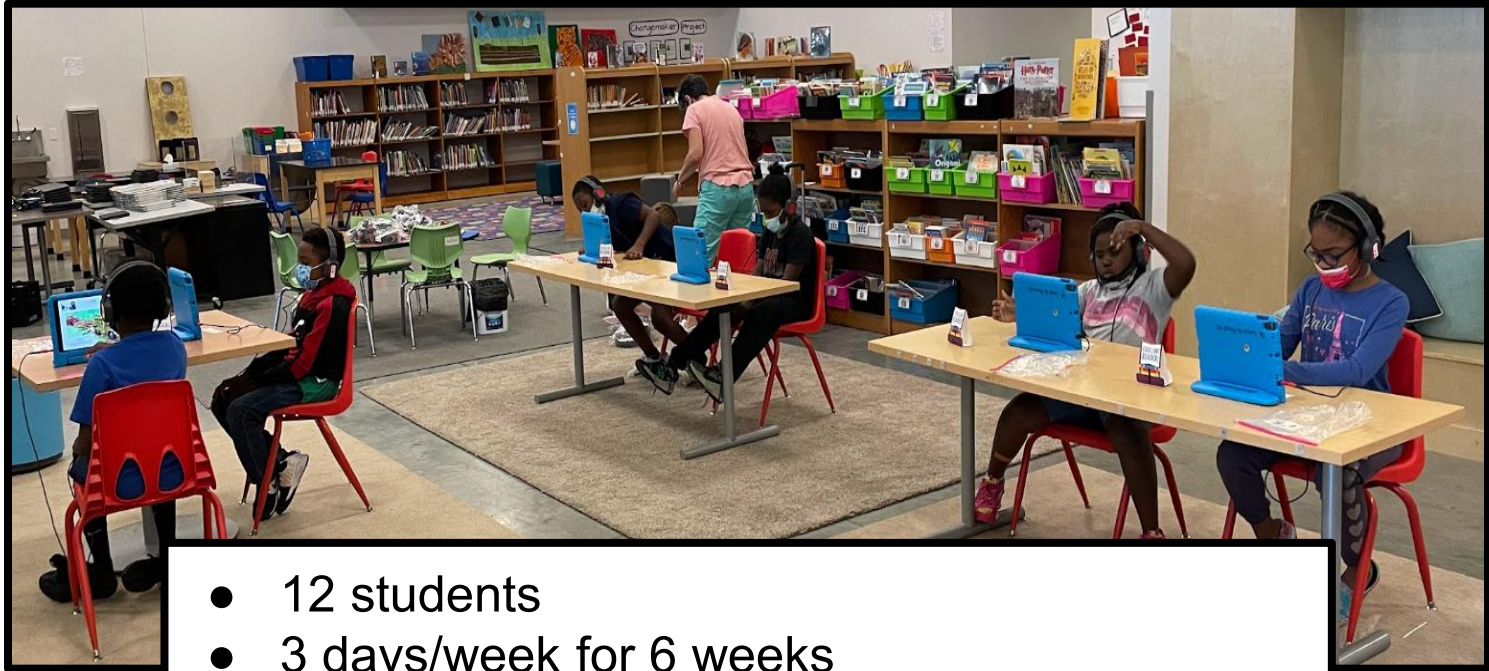
- Direct, explicit phonics interventions
- 20 minutes, daily
- 18 students

Systematic Phonics



- Systematic, sequential phonics lessons with the Enrichment Team
- 20 minutes; 3-4 days/week
- 25 students

HOOT Lab



- 12 students
- 3 days/week for 6 weeks
- 1:1 guided reading with a certified teacher

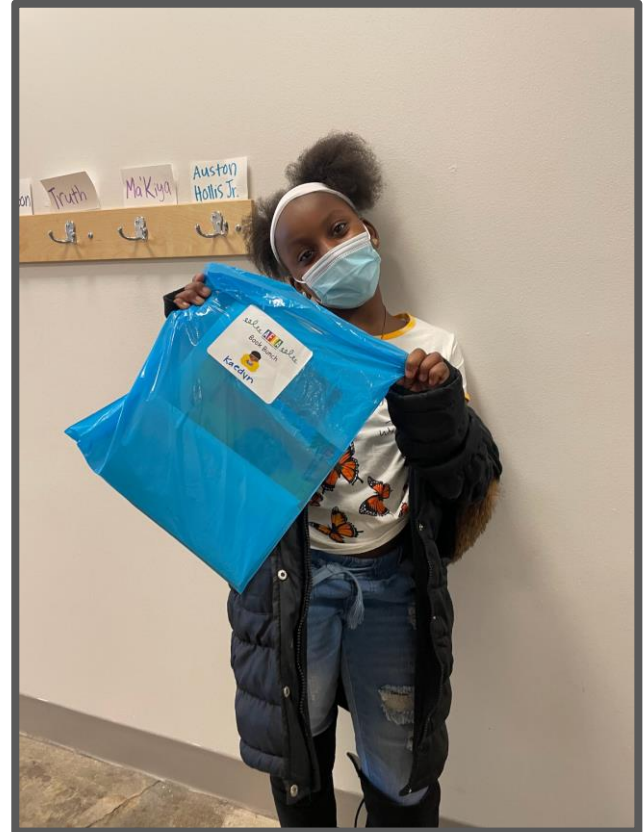
Intervention: Letter ID & Guided Sentence Writing



- Pull-Out Small Groups
- 30 mins, 4 days/week
- 13 students

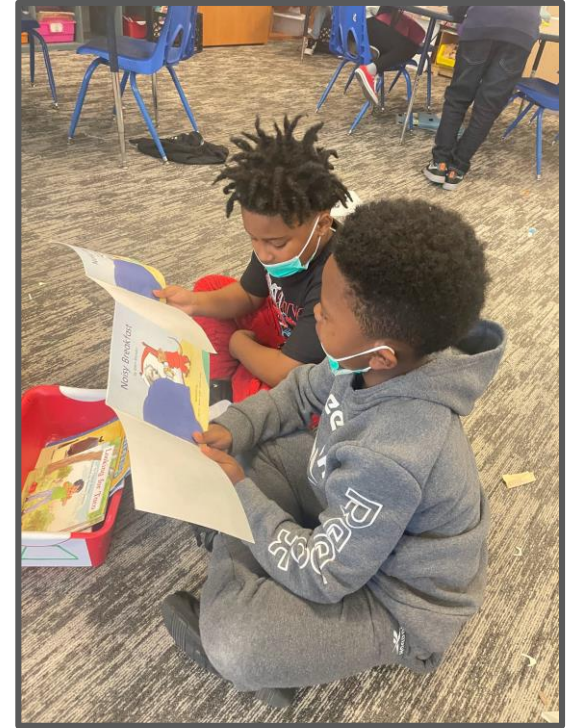
Book Bunch

- 14 Students
- Designed to support home-school reading partnership for students building early reading skills.
- Books sent home weekly with activities for families, sight words and lesson guide. Student kept books for home library!

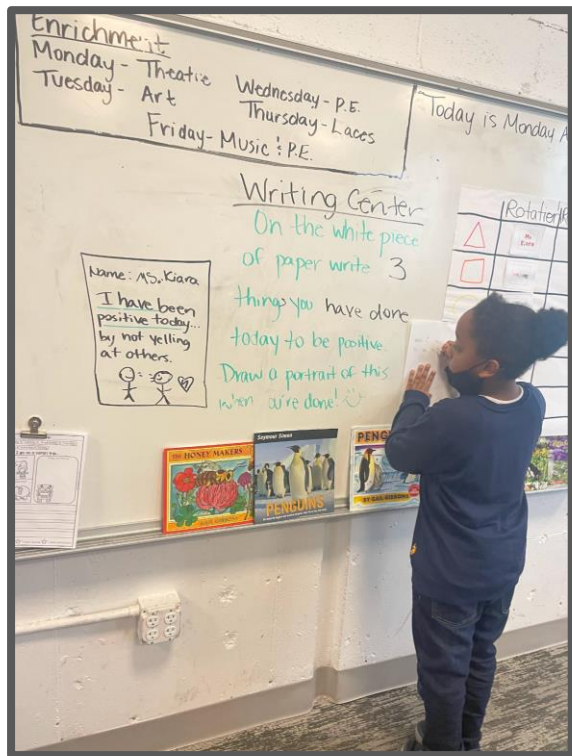


Differentiated Reading Groups

- All Students
- Push In and Planning Support



Differentiated Instruction



3rd Grade 2022-2023

- Instructional Team
 - 2 Certified Teachers
 - 2 Full Time Teacher Candidates
- Collaboration with intervention to plan and implement differentiated reading groups.
 - Orton-Gillingham influenced practices
 - Systematic Phonics
 - Guided Reading