

January 2024 Board Agenda



Time	Min	Title and Description	Action
04:00 PM	10 min	Ripples and Joys	Participate
4:10 PM	5 min	Approval of Minutes (<i>Jessica/Jim</i>) <ul style="list-style-type: none"> ● November Minutes 	Approve
4:15 PM	15 min	Financial Update (<i>Brandon C./ Jessica</i>) <ul style="list-style-type: none"> ● Monthly Financials ● FY24 Revised Budget Approval 	Inform, Discuss, and Approve
4:30 PM	40 min	Internal Review (<i>Brandon J./Alexis</i>) <ul style="list-style-type: none"> ● Semester 1 Data ● Access Updates ● 2nd Semester PD <ul style="list-style-type: none"> ○ Engagement 	Inform
5:10 PM	30 min	Leadership (<i>Brandon J.</i>) <ul style="list-style-type: none"> ● My Spark ● Enrollment/Recruitment <ul style="list-style-type: none"> ○ Community Partners ● Facilities <ul style="list-style-type: none"> ○ Daniels Fund 	Inform and Discuss
5:40 PM		Adjourn	Approve

Ripples and Joys



COMPASS ACADEMY



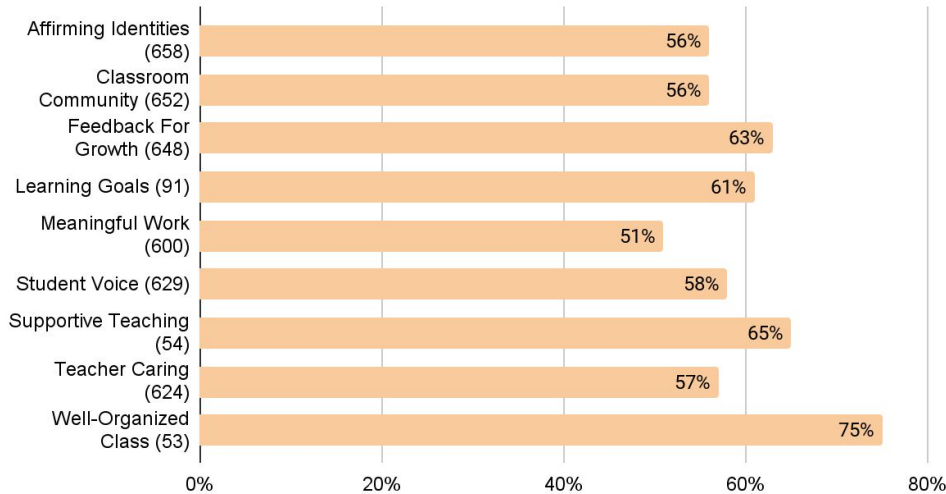
MIS 1 = Student Engagement AKA Implementation of Engaging, Rigorous, Relevant, and Culturally Responsive Learning Experiences

PLC learnings	6th/7th/8th Core Experiences	Implementing i-ready and piloting i-ready Spanish and i-ready Math
PLC Presentation of Learning today	Other experiential student learnings across grades and content	PERTs surveys completed by all but 3 teachers and seeing positive results in lots of classes.
2 data dives and 1 MLL best practices PDs		

What students are telling us through PERTS



PERTS Semester 1 Whole School Results



Highlights & Things to note:

- Similar overall scores to the same time last year.
- Students aren't seeing the benefit in providing feedback just yet: Only 58% of students agreed with: "My instructor will try to use my answers to this survey to make class better for me."

Our benchmark goal this year is 15% improvement.

I-ready growth change from Fall



Whole school change from Fall to winter (128 students with 2 data points across all 3 grades)

Grade		Overall Grade-Level Placement						Students Assessed/Total
Grade 6	Most Recent		5%	9%	14%	7%	65%	43/57
	Fall (Beginning of Year - November 15)		2%	0%	16%	21%	60%	
Grade 7	Most Recent		0%	9%	6%	11%	74%	35/74
	Fall (Beginning of Year - November 15)		0%	9%	6%	14%	71%	
Grade 8	Most Recent		2%	8%	12%	8%	70%	50/76
	Fall (Beginning of Year - November 15)		0%	0%	18%	4%	78%	

I-ready growth progress in detail



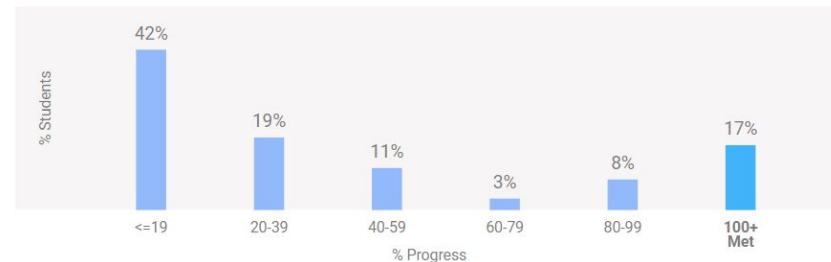
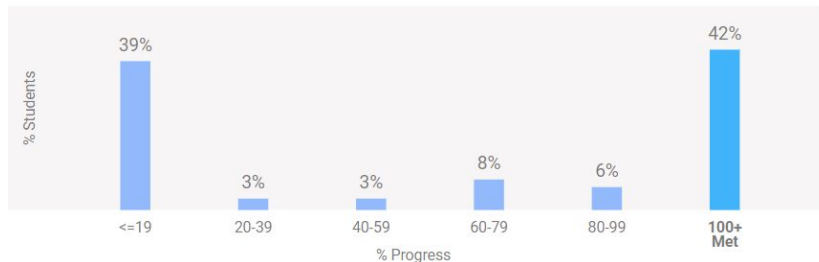
Distribution of Progress to Annual

Typical Growth

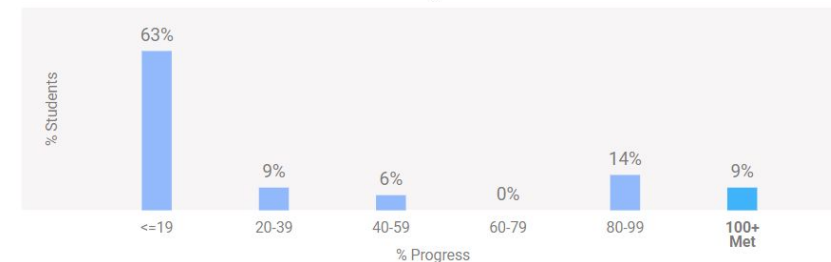
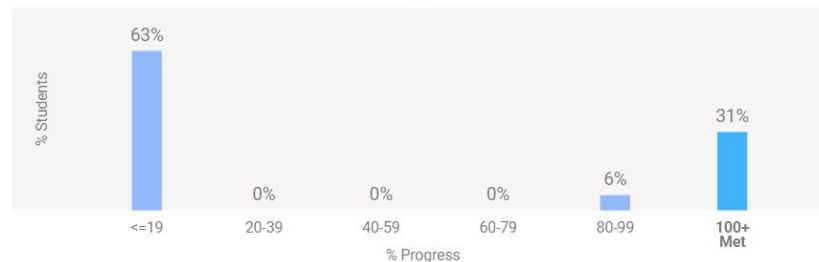
Distribution of Progress to Annual

Stretch Growth®

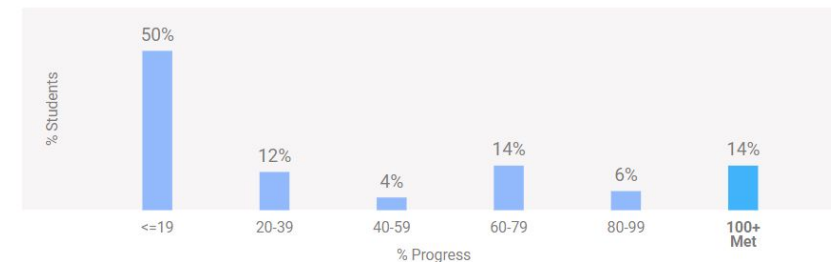
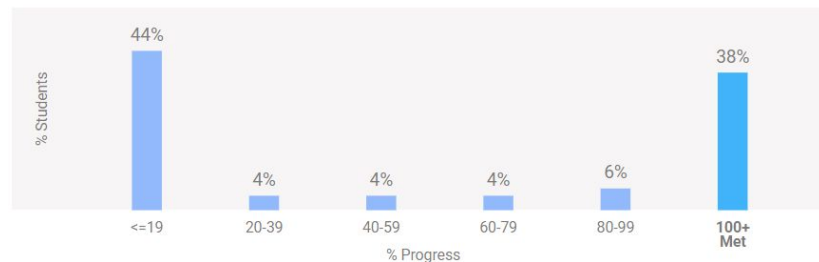
6th



7th



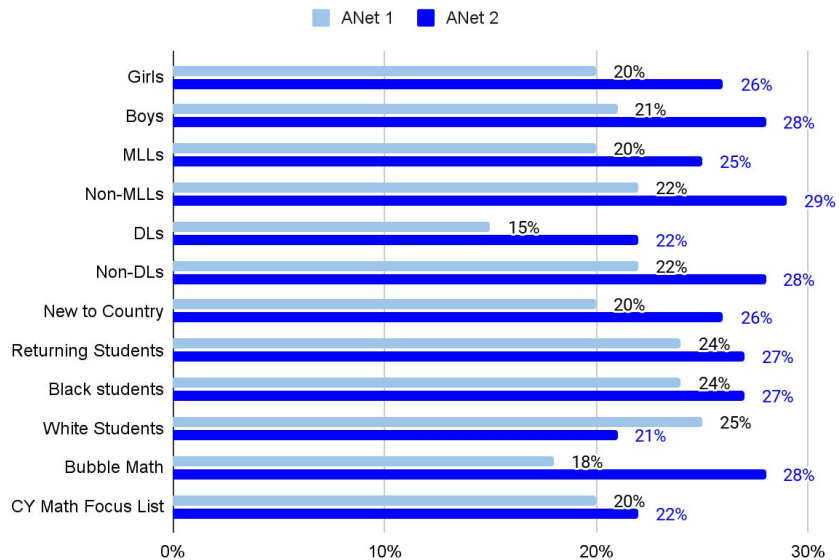
8th



ANet Math Performance



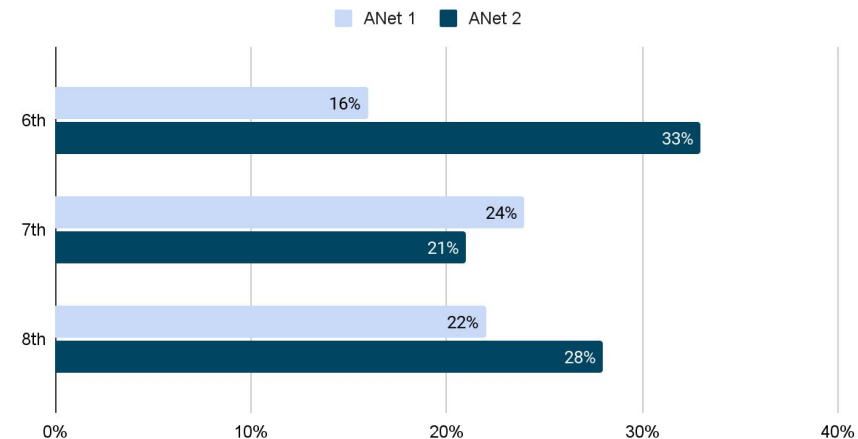
ANet 1 to ANet 2 Comparison by Disaggregated Group



Things to Note & Highlights:

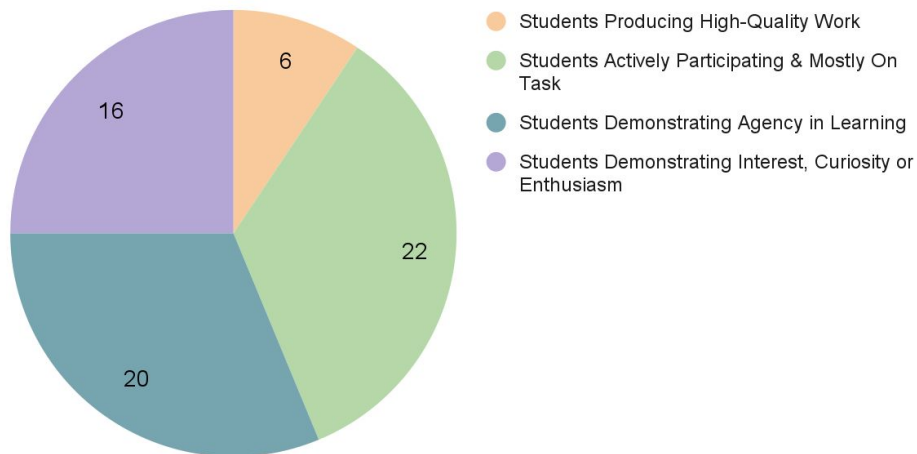
- Notice that there are 8 fewer assessments in 6th and 17 fewer in 8th for ANet 2.
- Big jump in scores in 6th from ANet 1 to 2 typical each year.

ANet 1 to ANet 2 Score Overall Comparison

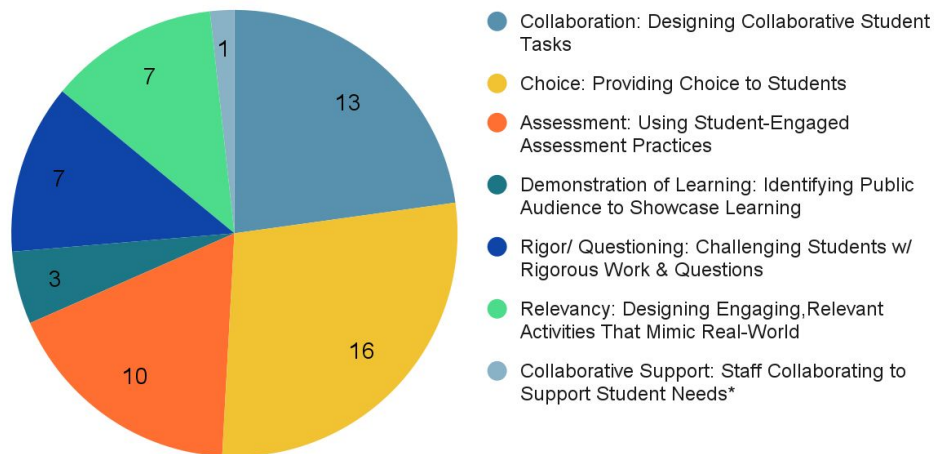




Success Signs Identified in the Small Wins Dashboard - Academic Engagement



Promising Practices Identified in Small Wins Dashboard - Academic Engagement



Moving Forward - MIS 1 Academic Engagement



Pluses	Deltas/Things to Consider
<ul style="list-style-type: none">● Growth in i-ready in 8th grade● Various learning experiences for students in all grade levels, and more planned for Sem 2.● I-ready spanish in Marylou's spaces allows us to see student progress.● The posada events elevated student work in positive ways.	<ul style="list-style-type: none">● Challenges in completing assessments at the end of December - we're planning to tighten up dates for future assessments.● Less growth than hoped for overall.

Outstanding Questions:

- We hope for more growth in 6th reading with the use of instructional lessons from i-ready
- Enrichment classes will be a great way to support missing skills for students and accelerate their growth - we've added more reading and math enrichments
- We're thinking about how to leverage showcases and authentic audiences to increase the amount of high-quality grade level work (and make room for metacognitive reflection)
- **Deepening PLC work towards Academic Engagement**



MIS 2 = Interventions

MTSS:

14 completed screeners in Q3.

- 8 were not eligible for MTSS for Academic Purposes after screening
- 6 in current pipeline

Collaborative Solutions: CS

varied across grade levels, but more time in GLM is planned for Sem 2 so teams can complete them

Culture Snapshots coming in Sem 2

IEPs in Sem 1, Good DL team and teacher collab. Added an enrichment. All fall renewals completed, have some breathing room in Q3.

MLE supports: MLE Coach has seen increase in CLOs and will continue SERVE observations. Everyone on track for MLE cert in schoology. Moving some students from ELD A to ELD B/C.



Pluses

- MTSS finally getting underway
- Caught up with IEP evals!

Deltas/Things to Consider

- MTSS referrals need to be more targeted
- Grade levels need more time for collaboration (esp. CS cycles) - not getting to CS effectively. Culture snapshots will help keep many CS students at top of mind.

Considerations in Sem 2:

- Providing more time/space for CS
- What do we want to emphasize in Sem 2 to support teachers' in-class IEP accommodations?



MIS 3 = We are all restorative practitioners

Suspensions have decreased from Sem 2 last year to this year, and also as compared to Sem 1 last year to Sem 1 this year.

Students naming competencies:

42% (or 64/151 students) were able to name or explicitly describe at least 1 competency in BOY survey. (down from 50% in fall)

27% (or 41 students) named a specific class or english/spanish skills

20% (or 30 students) said IDK or None.

Met our goal of self-advocacy halfway through the year:

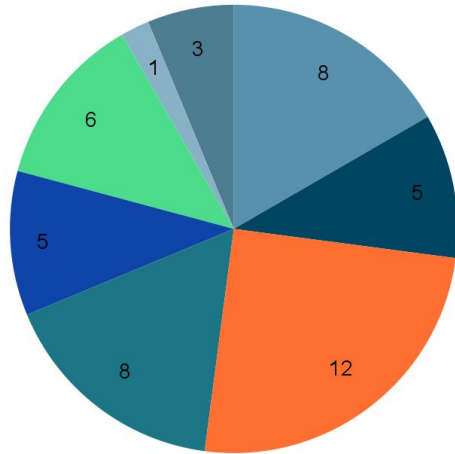
Students report via survey that they can name the pathways for support and have self-advocated through specific methods, from (from the baseline of 61% as measured in the fall of 2023 to 85% by the end of 23/24) - **in Mid-year survey, 88% of students could name someone.**

Moving to completing monthly **Culture Snapshots** to measure long-term progress using restorative methods and supports.

Small Wins: Restorative

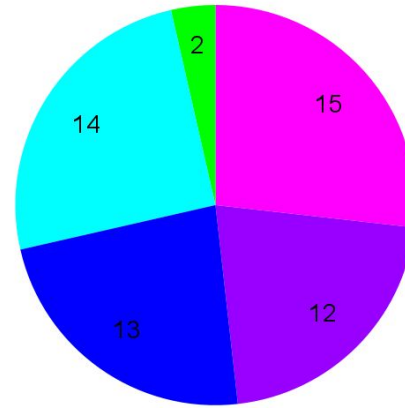


Promising Practices Identified in the Small Wins Dashboard



- Follow Up: Staff Reconnecting Around Issues to Ensure Continuous
- Restorative Conversations: Staff Effectively Facilitating Student
- Collaborative Support: Staff Collaborating to Support Student Needs*
- Strong Routines: Implementing Trauma-Informed Structures
- Strong PACK Lessons: Implementing SEL & Competency-based Lessons
- Me First/ Restorative Structures: Teachers Using Restorative Room Resources
- Assessment: Using Student-Engaged
- Community Circles: Teachers Creating a

Success Signs Identified in the Small Wins Dashboard - Academic Engagement



- Students Reducing Challenge Behavior (e.g. Getting back on track)
- Students Demonstrating Self-Awareness (e.g. Using self-regulation strategy)
- Students Showing Increase in Positive Interactions w/ Peers & Adults
- Students Advocating for Self & Others (e.g. Sharing a need)
- Students Using Positive, Inclusive Language w/ Peers

Moving Forward - MIS 3 Restorative Practitioners



Pluses	Deltas/Things to Consider
<ul style="list-style-type: none">● Students naming an adult who can support - meeting the goal!● Grade levels working through the competencies and are on track to focus on their key competencies by the end of the year● Lower walkouts and tardies and suspensions	<ul style="list-style-type: none">● Grade levels need more time for collaboration (esp. CS cycles) - not getting to CS effectively.● Engagement in Pack.

Considerations in Sem 2:

- Upcoming restorative sessions will focus on: What are YOUR consequences? Why are they restorative? Why are they effective? What rebuilding strategies can you utilize for students you're struggling with?

Family Engagement update



COMPASS ACADEMY

Back to School

- Family engagement rate: 13.27%
- Student Engagement rate: 42.86%

Dia de los muertos

- Family engagement rate: 3.45%
- Student engagement rate: 34.48%

Posada

- **Family engagement rate: 19%**
- **Student Engagement rate: 40%**





- ACCESS Testing starts next week
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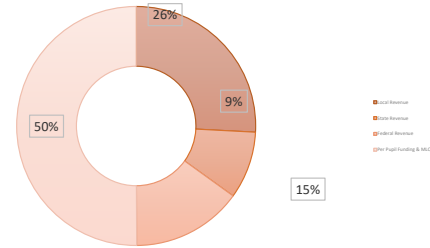
**COMPASS ACADEMY
2023 - 2024 WORKING BUDGET
BOARD SUMMARY**

ANNUAL BUDGET				
	FY23 AUDIT	FY24 ADOPTED BUDGET	FY24 WORKING BUDGET	Change (%)
Revenue				
Local Revenue	971,140	970,255	1,176,165	21%
State Revenue	542,850	382,044	415,476	9%
Federal Revenue	678,370	657,964	682,201	4%
Per Pupil Funding & MLO	2,537,174	2,405,351	2,279,954	-5%
Total Revenue	4,729,533	4,415,615	4,553,796	3%
Expenditures				
Salaries	2,409,515	2,288,358	2,379,696	4%
Employee Benefits	713,417	658,686	670,076	2%
Purchased Professional and Technical Services	470,668	426,728	439,961	3%
Purchased Property Services	14,776	24,201	24,201	0%
Other Purchased Services	704,264	793,969	784,729	-1%
Supplies	115,858	95,807	140,653	47%
Property	79,168	39,502	46,702	18%
Other Objects	10,440	79,979	60,719	-24%
Other Uses of Funds	-	-	-	n/a
Total Expenditures	4,518,107	4,407,229	4,546,735	3%
Transfers	-	-	-	n/a
Loan Proceeds	-	-	-	-
Change in Fund Balance	\$ 211,427	\$ 8,386	\$ 7,061	-16%
Beginning Fund Balance	\$ 2,566,504	\$ 2,507,662	\$ 2,777,931	11%
Nonspendable Fund Balance	-	-	-	n/a
TABOR Reserve	110,002	103,361	104,569	1%
Committed Fund Balance	-	-	-	n/a
Assigned Fund Balance	-	-	-	n/a
Unassigned Fund Balance	2,667,929	2,412,687	2,680,423	11%
Ending Fund Balance	\$ 2,777,931	\$ 2,516,047	\$ 2,784,992	11%

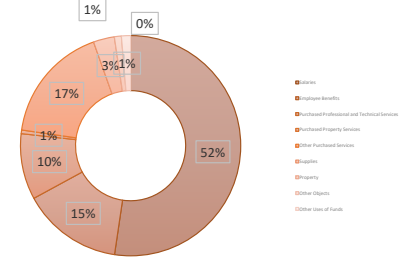
MAJOR ASSUMPTIONS			
Total Enrollment	245.0	211.0	200.0
Funded Pupil Count	245.0	211.0	200.0
Per Pupil Revenue (PPR)	10,356	11,400	11,400
Change in PPR	n/a	10.08%	10.08%
Staff (FTE)	35.41	33.30	33.20

OPERATING METRICS			
Debt Burden Ratio (DBR)	n/a	n/a	n/a
Operating Reserve Ratio (ORR)	0.61	0.57	0.61
Operating Margin Ratio (OMR)	0.04	0.00	0.00
Change in Fund Balance Ratio (CFBR)	n/a	(0.09)	0.00
Days of Unassigned Reserves Hand	215.53	199.82	215.18
Debt Service Coverage Ratio	n/a	n/a	n/a
Facility Payment as % of Revenue	4%	5%	4%
Total Facility Costs as % of Revenue	5%	5%	5%
Instructional Spending			64%
Support Services Spending			36%
Salaries & Benefits as % of Total Budget	69%	67%	67%
Student:Staff Ratio	6.92	6.34	6.02

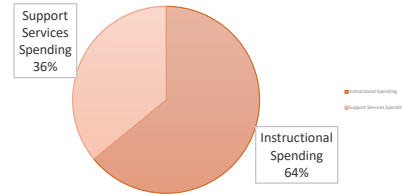
Budgeted Revenue



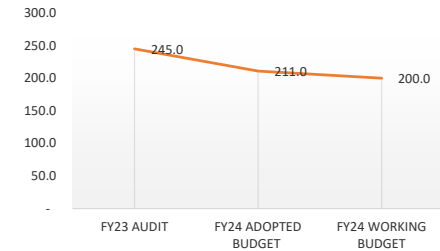
Budgeted Expenditures



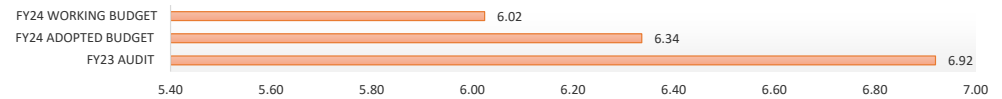
Budgeted Instruction v Support Spending



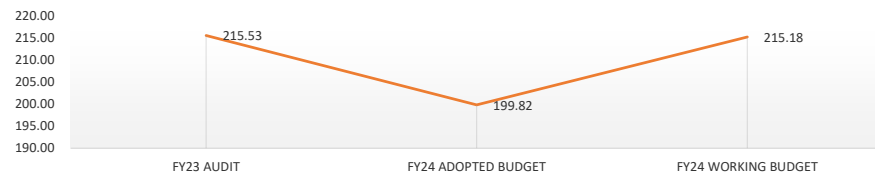
Total Enrollment



Student to Staff Ratio



Days of Unassigned Reserves on Hand



COMPASS ACADEMY
DETAILED BUDGET

	FY23 AUDIT	FY24 ADOPTED BUDGET	FY24 WORKING BUDGET	Board Notes
Income				
1000 - Local Revenue Source				
1500 · Interest Income	\$ 24,242	\$ -	\$ 108,000	Colostrust Account
1740 · Fees	5,565	6,330	6,000	
1740a · Uniforms/Other	-	-	5,000	
1750 · Fundraising	-	-	-	
1760 · Gifts/Contributions	1,227	-	16,000	Curriculum
1900 · Other Revenue from Local Source	17,494	-	7,250	Moved from 1954 - 2020T
1920 · Grant income				
1920a · A to Z	-	-	-	
1920b · Daniels	-	-	-	
1920c · Denver Foundation	1,400	-	-	
1920d · Donnell Kay	-	-	-	
1920e · El Pomar	20,400	-	-	
1920f · Margulf	30,000	-	-	
1920g · XQ	-	-	-	
1920h · SDD	-	-	-	
1920 · Grant income - Other	130,000	275,400	386,400	Learner Studio, Margulf
Total 1920 · Grant income	181,800	275,400	386,400	
1954 · Mill Levy Funding				
0233 · Other Mill Arts/PE/Tutoring	90,420	86,426	81,920	
0234 · Other Mill Tutoring	79,427	65,343	62,089	
0235 · Other Mill Tech	16,147	12,892	12,220	
0236 · Other Mill Text	29,606	25,419	24,094	
0241 · Other Mill Poverty	40,014	34,092	32,411	
0242 · Other Mill Oth Instructional	61,375	52,329	49,601	
0249 · 2016 MLO Great Teachers	94,160	73,980	70,296	
0248 · 2016 MLO Classroom Technology	17,416	14,146	13,442	
0250a · 2016 MLO Support for WholeChild	9,910	7,936	7,542	
0250b · 16 Supportfor WholeChildMS	82,368	67,008	63,680	
0251a · 2016 MLO Equalization	56,284	54,463	51,751	
2020 · 2020 ML Facility 2020	138,690	168,241	159,470	
2020T · MLO Tech Bond	21,750	7,250	-	Moved to 1900
1954 · Mill Levy Funding - Other	-	-	-	
1998 MLO Literacy				
1998 MLO Technology				
2003 MLO Academic Achievement				
2003 MLO Textbooks				
2012 MLO Enrichment and Support				
2012 MLO Secondary Arts				
2012 MLO Technology				
2012 MLO Textbooks				
2012 MLO Tutoring				
Total 1954 · Mill Levy Funding	737,567	669,525	628,515	Enrollment
1990 · Other Revenue	3,245	19,000	19,000	
Total 1000 · Local Revenue Source	971,140	970,255	1,176,165	
3000 · State Revenue				
3113 · Capital Construction Fund	50,748	35,659	33,800	
3139 · ELPA PD		-	-	
3140 · ELPA	16,976	16,976	20,419	
3150 · Gifted and Talented	127	-	-	
3160 · Transportation	1,579	-	-	
3183 · EARSS	300,000	275,000	275,000	
3192 · School Counselor Corps		-	-	
3227 · EASI	30,000	-	30,000	
3235 · At Risk Supplemental	3,241	3,698	3,522	
3281 · At-Risk Mitigation Funds		-	-	
3898 · State Pension Contribution	140,179	50,711	52,735	
Total 3000 · State Revenue	542,850	382,044	415,476	
4000 · Federal Revenue				
4010 · Title I	179,816	182,065	191,293	
4012 · Corona Virus Relief		-	-	
4365 · Title III	12,013	12,013	12,274	

DETAILED BUDGET

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4367 · Title II	9,260	9,260	8,368	
4424 · Title IV	5,549	5,549	7,055	
4414 · ESSER III	331,316	397,291	411,235	
4420 · ESSER II	5,695	-	-	
4425 · ESSER	-	-	-	
5012 · CRF At Risk	-	-	-	
7365 · Title III Set Aside	-	-	-	
8282 · Remote CSP	-	-	-	
9206 · Charter Credit	50,189	50,189	50,189	
9211 · Parent Involvement	2,249	1,597	1,787	
9414 · ESSER III Lost Learning	82,283	-	-	
Total 4000 · Federal Revenue	678,370	657,964	682,201	
5500 · Loan Proceeds	-	-	-	
5700 · PPR	2,537,174	2,405,351	2,279,954	Enrollment
Total Income	4,729,533	4,415,615	4,553,796	
Expense				
0100 · Salaries				
0110 · Regular Salaries	2,409,515	2,177,548	2,268,886	Contracts Adjusted
0120 · Substitutes	-	-	-	
0150 · Stipends	-	106,810	106,810	
0190 · Bonuses	-	4,000	4,000	
Total 0100 · Salaries	2,409,515	2,288,358	2,379,696	
0200 · Employee Benefits				
0211 · Life and STD Benefits	540	-	-	
0221 · Medicare	33,595	33,181	34,506	
0230 · PERA Benefits	234,158	247,600	257,483	
0251 · Health Benefits	114,231	145,498	136,404	
0252 · Dental Benefits	-	-	-	
0253 · Vision Benefits	60	-	-	
0280 · State Pension Contribution	140,179	50,711	52,735	
0290 · PCOPS Benefits	190,655	181,696	188,948	
0291 · Gap Insurance	-	-	-	
Total 0200 · Employee Benefits	713,417	658,686	670,076	
0300 · Purchased Profess and Tech Serv				
0313a · Bank Fees	2,418	-	2,500	
0313b · Payroll Expenses	4,111	6,573	6,553	
0320 · Educational Prof Services				
0320a · Contracted services	204,574	231,000	231,000	
0320b · Substitutes	44,143	36,712	30,000	
0320c · Whole Child Enrichment	30,000	14,375	13,625	
0320 · Educational Prof Services - Other	23,434	-	-	
Total 0320 · Educational Prof Services	302,151	282,087	274,625	
0331 · Legal	625	2,043	2,043	
0332 · Audit	8,950	9,595	16,000	
0339 · Business Services	83,684	75,960	72,000	
0340 · Technical Services	59,257	43,888	60,000	E-rate Contract, Alerio
0390 · Other Professional Services	9,473	6,583	6,240	
Total 0300 · Purchased Profess and Tech Serv	470,668	426,728	439,961	
0400 · Purchased Prop. Services				
0430 · Repairs and Maint	-	2,143	2,143	
0441 · Rental of Land and Buildings	1,000	-	-	
0442 · Rental of Equipment	13,776	22,058	22,058	
Total 0400 · Purchased Prop. Services	14,776	24,201	24,201	
0500 · Other Purchased Services				
0511 · To & From School Transportation	5,409	-	-	
0513 · Contracted Field Trips	15,440	15,852	25,026	
0515 · Shuttle Fees	5,774	1,510	1,431	
0521 · Liability Insurance	33,236	33,479	33,479	
0525 · Unemployment Insurance	4,281	9,590	9,590	
0526 · Worker's Comp Insurance	10,264	17,141	17,141	
0531 · Phone/Office	412	-	-	
0533 · Postage	981	2,143	2,143	
0534 · Online Services	39,966	75,000	70,000	
0540 · Advertising	-	-	-	

DETAILED BUDGET

Board Notes

	FY23 AUDIT	FY24 ADOPTED BUDGET	FY24 WORKING BUDGET
0540a · Staff Recruitment	12,078	12,480	12,480
0540b · Student Recruitment	8,461	31,983	31,983
0540 · Advertising - Other	4,158	-	-
Total 0540 · Advertising	24,697	44,463	44,463
0580 · Travel, Regis, Ent	6,719	7,320	8,016
0584 · Staff Appreciation	15,539	15,600	23,100
0594 · District Purchased Services			
0594a · Campus Security Office	-	-	-
0594b · Charter Food Authority	3,144	1,599	1,599
0594c · Facility Use Fee	208,778	211,027	200,026
0594d · NURSE/PSYCH- 0594	133,973	150,096	150,096
0594e · PACE	-	-	-
0594f · Shared Campus	18,369	17,315	16,412
0594g · Shuttle Fees	40,915	36,646	34,736
0594h · SPED FEE 1700	42,302	71,569	67,838
0594i · Other District Purchased Services	6,900	7,176	7,176
Total 0594 · District Purchased Services	454,380	495,429	477,883
0595 · Denver Overhead Costs	87,166	76,441	72,456
Total 0500 · Other Purchased Services	704,264	793,969	784,729
0600 · Supplies			
0610 · General Supplies	60,747	52,666	49,920
0611 · Accountability and Testing	288	-	-
0612 · Student Incentives	5,672	2,633	18,000
0613 · Office Supplies	-	-	-
0620 · Energy - Gas and Electric	-	-	-
0630 · Food -Snack (BOLD FS FUND ONLY)	16,934	11,323	10,733
0640 · Books and Materials	9,565	9,436	16,000
0650 · Software	-	-	-
0690 · Uniforms	22,652	19,750	46,000
Total 0600 · Supplies	115,858	95,807	140,653
0700 · Property			
0721 · Leasehold Improvements	-	-	-
0730 · Equipment	-	-	-
0733 · Furnitures and Fixtures	336	10,896	10,896
0734 · Technology Equipment	78,832	28,606	35,806
0735 · Non-Capital Equipment	-	-	-
Total 0700 · Property	79,168	39,502	46,702
0800 · Other Objects			
0810 · Dues and Fees	4,848	4,220	5,000
0840 · Contingency	-	70,000	50,000
0890a · Bad Debt	87	759	719
0890b · Miscellaneous Expense	5,505	5,000	5,000
Total 0800 · Other Objects	10,440	79,979	60,719
Total Expense	4,518,107	4,407,229	4,546,735
Change in Fund Balance	\$ 211,427	\$ 8,386	\$ 7,061
Beginning Fund Balance	\$ 2,566,504	\$ 2,507,662	\$ 2,777,931
Nonspendable Fund Balance			
TABOR Reserve	110,002	103,361	104,569
TABOR Multi Year Obligations			
Committed Fund Balance (15% rule)			
Assigned Fund Balance			
Unassigned Fund Balance	2,667,929	2,412,687	2,680,423
Ending Fund Balance	\$ 2,777,931	\$ 2,516,047	\$ 2,784,992

Uniforms

			7,061	
	FY23 AUDIT	FY24 ADOPTED BUDGET	FY24 WORKING BUDGET	
Enrollment Assumptions				
Total Enrollment	245	211	200	
Total K-12 Enrollment	245	211	200	
Funded Pupil Count	245	211	200	
Grade 6	61	55	52	
Grade 7	77	65	67	
Grade 8	107	91	81	
% Direct Certification	67%	67%	67%	
% Free Lunch	85%	85%	85%	
% Reduced Lunch	3%	3%	3%	
% Free & Reduced Lunch	87%	87%	87%	
% SPED	19%	19%	19%	
% Gifted and Talented	0%	0%	0%	
% ELL	56%	56%	56%	
per funded pupil	245	211	200	
per 4x FRL weighted student count (MLO)	887	763	725	
per 6x Direct Cert + 4x FRL student count (1217	1047	995	
per MS student	245	211	200	
per Direct Certification student	165	142	135	
per non-FRL student	31	27	25	
per SPED student	47.04	40.512	38.4	
per FRL student	214	184	175	
per GT student	0	0	0	
per ELL student	138.18	119.004	112.8	
total	1	1	1	
per staff eligible for benefits	34.5	32	32.00	
per employee	35.405	33.3	33.20	
Revenue Assumptions				
Local Revenue				
1500 · Interest Income	24,242	-	108,000	total
1740 · Fees	22.71	30.00	30.00	per funded pupil
1740a · Uniforms/Other	-	-	25.00	per funded pupil
1750 · Fundraising	-	-		total
1760 · Gifts/Contributions	1,227	-	16,000.00	total
1900 · Other Revenue from Local Source	17,494	-	7,250.00	total
1920a · A to Z	-	-		total
1920b · Daniels				total
1920c · Denver Foundation	1,400	-		total
1920d · Donnell Kay	-	-		total
1920e · El Pomar	20,400	-		total
1920f · Margulf	30,000	-		total

MULTIPLIER

1920g · XQ	-	-		total
1920h · SDD				total
1920 · Grant income - Other	130,000	275,400	386,400	total
District Growth Rate			1.00%	
0233 · Other Mill Arts/PE/Tutoring	369.06	409.60	409.60	per MS student
0234 · Other Mill Tutoring	89.55	85.64	85.64	per 4x FRL weighted student count (MLO)
0235 · Other Mill Tech	65.91	61.10	61.10	per MS student
0236 · Other Mill Text	120.84	120.47	120.47	per MS student
0241 · Other Mill Poverty	242.51	240.08	240.08	per Direct Certification student
0242 · Other Mill Oth Instructional	250.51	248.00	248.00	per MS student
0249 · 2016 MLO Great Teachers	106.16	96.96	96.96	per 4x FRL weighted student count (MLO)
0248 · 2016 MLO Classroom Technology	19.64	18.54	18.54	per 4x FRL weighted student count (MLO)
0250a · 2016 MLO Support for WholeChild	8.14	7.58	7.58	per 6x Direct Cert + 4x FRL student count (MLO)
0250b 16 Supportfor WholeChildMS	67.68	64.00	64.00	per 6x Direct Cert + 4x FRL student count (MLO)
0251a · 2016 MLO Equalization	63.45	71.38	71.38	per 4x FRL weighted student count (MLO)
2020 · 2020 ML Facility 2020	566.08	797.35	797.35	per MS student
2020T · MLO Tech Bond	21,750.00	7,250.00	-	total
1954 · Mill Levy Funding - Other	-	-		total
1990 · Other Revenue	3,245	19,000	19,000	total
State Revenue				
3113 · Capital Construction Fund	207	169	169	per funded pupil
3139 · ELPA PD	-	-	-	total
3140 · ELPA	16,976	16,976	20,419	total
3150 · Gifted and Talented	127	-		total
3160 · Transportation	1,579	-		total
3183 · EARSS	300,000	275,000	275,000	total
3192 · School Counselor Corps	-	-		total
3227 · EASI	30,000	-	30,000	total
3235 · At Risk Supplemental	3,241	3,698	3,522	total
3281 · At-Risk Mitigation Funds	-	-		total
3898 · State Pension Contribution	140,179	50,711	52,735	total
Federal Revenue				
4010 · Title I	179,816	182,065	191,293	total
4012 · Corona Virus Relief	-	-		total
4365 · Title III	12,013	12,013	12,274	total
4367 · Title II	9,260	9,260	8,368	total
4424 · Title IV	5,549	5,549	7,055	total
4414 · ESSER III	331,316	397,291	411,235	total
4420 · ESSER II	5,695	-		total
4425 · ESSER	-	-		total
5012 · CRF At Risk				total
7365 · Title III Set Aside	-	-	-	total
8282 · Remote CSP	-	-		total
9206 · Charter Credit	50,189	50,189	50,189	total
9211 · Parent Involvement	2,249	1,597	1,787	total
9414 · ESSER III Lost Learning	82,283	-		total

Loan Proceeds			
5500 · Loan Proceeds	-	-	- total
PPR			
Change in PPR		10.08%	10.08%
5700 · PPR	10,356	11,400	11,400 per funded pupil
Expense Assumptions			
Salaries and Benefits			
Average Annual Salary Increase	3%	3%	3.00%
Health Benefit Rate Increase	10%	7%	7%
Benefit Participation Rate	70%	80%	75%
0211 · Life and STD Benefits	-	-	- per staff eligible for benefits
0221 · Medicare	1.45%	1.45%	1.45% % of compensation
0230 · PERA Benefits	10.08%	10.82%	10.82% % of compensation
0251 · Health Benefits	5,312	5,683	5,683 per staff eligible for benefits
0252 · Dental Benefits	-	-	- per staff eligible for benefits
0253 · Vision Benefits	-	-	- per staff eligible for benefits
0280 · State Pension Contribution	2.22%	2.22%	2.22% % of compensation
0290 · PCOPS Benefits	8.20%	7.94%	7.94% % of compensation
0291 · Gap Insurance			per staff eligible for benefits
Average Expense Increase	2.00%	4.00%	4.00%
Purchased Professional and Technical Services			
0313a · Bank Fees	2,418	-	2,500 total
0313b · Payroll Expenses	116.12	197.38	197.38 per employee
0320a · Contracted services	204,573.87	231,000.00	231,000 total
0320b · Substitutes	44,143.00	36,712.00	30,000 total
0320c · Whole Child Enrichment	122.45	68.13	68.13 per funded pupil
0320 · Educational Prof Services - Other	23,433.95	-	total
0331 · Legal	625.00	2,042.94	2,043 total
0332 · Audit	8,950.00	9,594.94	16,000 total
0339 · Business Services	341.57	360.00	360.00 per funded pupil
0340 · Technical Services	241.86	208.00	300.00 per funded pupil
0390 · Other Professional Services	38.66	31.20	31.20 per funded pupil
Purchased Property Services			
0430 · Repairs and Maint	-	2,143	2,143 total
0441 · Rental of Land and Buildings	1,000	-	total
0442 · Rental of Equipment	13,776	22,058	22,058 total
Other Purchased Services			
0511 · To & From School Transportation	5,409.45	-	- total
0513 · Contracted Field Trips	63.02	75.13	125.13 per funded pupil
0515 · Shuttle Fees	23.57	7.16	7.16 per funded pupil
0521 · Liability Insurance	33,235.80	33,479.00	33,479 total
0525 · Unemployment Insurance	4,280.71	9,590.38	9,590 total
0526 · Worker's Comp Insurance	10,263.97	17,141.47	17,141 total
0531 · Phone/Office	412	-	- total
0533 · Postage	981	2,143	2,143 total
0534 · Online Services	39,966	75,000	70,000 total
0540a · Staff Recruitment	12,078	12,480	12,480 total

0540b · Student Recruitment	8,461	31,983	31,983	total
0540 · Advertising - Other	4,158	-		total
0580 · Travel, Regis, Ent	189.77	219.83	241.45	per employee
0584 · Staff Appreciation	15,539.04	15,600.00	23,100	total
0594a · Campus Security Office	-	-		total
0594b · Charter Food Authority	3,144	1,599	1,599	total
0594c · Facility Use Fee	852.15	1,000.13	1,000.13	per funded pupil
0594d · NURSE/PSYCH- 0594	133,973	150,096	150,096	total
0594e · PACE	-	-		total
0594f · Shared Campus	74.97	82.06	82.06	per funded pupil
0594g · Shuttle Fees	167.00	173.68	173.68	per funded pupil
0594h · SPED FEE 1700	172.66	339.19	339.19	per funded pupil
0594i · Other District Purchased Services	6,900	7,176	7,176	total
0595 · Denver Overhead Costs	355.78	362.28	362.28	per funded pupil
Supplies				
0610 · General Supplies	247.95	249.60	249.60	per funded pupil
0611 · Accountability and Testing	1.17	-	-	per funded pupil
0612 · Student Incentives	23.15	12.48	90.00	per funded pupil
0613 · Office Supplies	-	-	-	per funded pupil
0620 · Energy - Gas and Electric	-	-	-	per funded pupil
0630 · Food -Snack (BOLD FS FUND ONL	69.12	53.66	53.66	per funded pupil
0640 · Books and Materials	39.04	44.72	80.00	per funded pupil
0650 · Software	-	-	-	per funded pupil
0690 · Uniforms	92.46	93.60	230.00	per funded pupil
Property				
0721 · Leashold Improvements	-	-		total
0730 · Equipment	-	-		total
0733 · Furnitures and Fixtures	336	10,896	10,896	total
0734 · Technology Equipment	78,832	28,606	35,806	total
0735 · Non-Capital Equipment	-	-		total
Other Objects				
0810 · Dues and Fees	19.79	20.00	25.00	per funded pupil
0840 · Contingency	-	70,000	50,000	total
0890a · Bad Debt	0.35	3.60	3.60	per funded pupil
0890b · Miscellaneous Expense	5,505.04	5,000.00	5,000	total

**COMPASS ACADEMY
BOARD FINANCIAL DASHBOARD
December 31, 2023**

		GREEN	YELLOW	RED
CURRENT RATIO(current assets/current liabilities)	12.62	1.75	1.5	1.25
CASH LIQUIDITY RATIO(cash/current liabilities)	11.34	1.5	1.25	1
DAYS CASH ON HAND	210.60	>90	<90	<30

		GREEN	YELLOW	RED
		> 10% of	> 5% of	> 0% of
		Expenses or	Expenses or	Expenses or \$0
PROJECTED UNASSIGNED FUND BALANCE	\$ 2,670,288	\$440,722	\$220,361	

BALANCE SHEET OVERVIEW	
TOTAL ASSETS	\$ 2,830,452
TOTAL LIABILITIES	\$ 224,322
FUND BALANCE	
6710 · Non-Spendable Fund Balance	\$ -
6721 · TABOR 3% Emergency Reserve	\$ 123,000
6760 · Assigned Fund Balance	\$ 13,860
6770 · Unassigned Fund Balance	\$ 2,641,072
Net Income	\$ (171,801)
TOTAL FUND BALANCE	\$ 2,606,130

FY24 ENROLLMENT FORECAST				
Funded Pupil Count (FPC)	6th	7th	8th	Total
Budgeted	55	65	91	211
Current Count	52	68	80	200
Variance	-3	3	-11	-11
Pupil Revenue (PPR)	-\$39,831	\$39,831	-\$146,047	-\$146,047

1500 · Interest Income	\$ 56,895
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PROFIT & LOSS vs. BUDGET OVERVIEW			
	ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
TOTAL INCOME	\$ 1,951,134	\$ 4,415,615	44%
TOTAL EXPENSES	\$ 2,122,936	\$ 4,407,229	48%
NET INCOME	\$ (171,801)	\$ 8,386	-2049%

Percentage of the way through the fiscal year: **50%**
 Items that are 10% or \$10,000 over the budget are as follows:

- Supplies (0600) - 107% of budget spent

Compass Academy Profit & Loss Budget vs. Actual Collap. July through December 2023

	FY23				FY24			
	Jul - Dec 22	Budget	\$ Over Budget	% of Budget	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Income								
1000 · Local Revenue Source	435,958	937,167	-501,209	47%	540,746	970,255	-429,509	56%
3000 · State Revenue	38,350	445,869	-407,519	9%	153,861	382,044	-228,183	40%
4000 · Federal Revenue	216,025	678,203	-462,178	32%	116,550	657,964	-541,414	18%
5700 · PPR	1,336,209	2,537,149	-1,200,940	53%	1,139,977	2,405,352	-1,265,375	47%
Total Income	2,026,542	4,598,388	-2,571,846	44%	1,951,134	4,415,615	-2,464,481	44%
Gross Profit	2,026,542	4,598,388	-2,571,846	44%	1,951,134	4,415,615	-2,464,481	44%
Expense								
0100 · Salaries	1,153,998	2,427,310	-1,273,312	48%	1,166,426	2,288,357	-1,121,931	51%
0200 · Employee Benefits	264,537	660,853	-396,316	40%	288,860	658,686	-369,826	44%
0300 · Purchased Profess and Tech Ser	242,959	426,437	-183,478	57%	191,429	426,729	-235,300	45%
0400 · Purchased Prop. Services	7,716	18,462	-10,746	42%	7,126	24,201	-17,075	29%
0500 · Other Purchased Services	363,974	852,391	-488,417	43%	341,983	793,967	-451,984	43%
0600 · Supplies	83,413	106,967	-23,554	78%	102,990	95,808	7,182	107%
0700 · Property	74,386	82,726	-8,340	90%	16,579	39,502	-22,923	42%
0800 · Other Objects	10,049	82,084	-72,035	12%	7,543	79,979	-72,436	9%
Total Expense	2,201,032	4,657,230	-2,456,198	47%	2,122,936	4,407,229	-2,284,293	48%
Net Income	-174,489	-58,842	-115,647	297%	-171,801	8,386	-180,187	-2,049%

Compass Academy Balance Sheet Prev Year Comparison As of December 31, 2023

	<u>Dec 31, 23</u>	<u>Dec 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
8101 · First Bank	465,678	2,618,382	-2,152,704	-82%
8101a · ColoTrust Account 8001	2,076,795	0	2,076,795	100%
8101b · Petty Cash	400	200	200	100%
Total Checking/Savings	<u>2,542,873</u>	<u>2,618,582</u>	<u>-75,708</u>	<u>-3%</u>
Accounts Receivable				
8142 · Grants Receivable	280,348	0	280,348	100%
8153 · Accounts Receivable	7,231	0	7,231	100%
Total Accounts Receivable	<u>287,579</u>	<u>0</u>	<u>287,579</u>	<u>100%</u>
Total Current Assets	<u>2,830,452</u>	<u>2,618,582</u>	<u>211,870</u>	<u>8%</u>
TOTAL ASSETS	<u>2,830,452</u>	<u>2,618,582</u>	<u>211,870</u>	<u>8%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
7421 · Accounts Payable	52,152	74,934	-22,782	-30%
Total Accounts Payable	<u>52,152</u>	<u>74,934</u>	<u>-22,782</u>	<u>-30%</u>
Credit Cards				
7421cc · First Bank Credit Card	0	56	-56	-100%
Total Credit Cards	<u>0</u>	<u>56</u>	<u>-56</u>	<u>-100%</u>
Other Current Liabilities				
7461 · YE Payroll Liabilities	172,070	151,604	20,466	14%
7471 · Payroll Liabilities	100	-28	127	459%
Total Other Current Liabilities	<u>172,170</u>	<u>151,576</u>	<u>20,594</u>	<u>14%</u>
Total Current Liabilities	<u>224,322</u>	<u>226,566</u>	<u>-2,244</u>	<u>-1%</u>
Total Liabilities	<u>224,322</u>	<u>226,566</u>	<u>-2,244</u>	<u>-1%</u>
Equity				
6721 · TABOR 3% Emergency Reserve	123,000	118,000	5,000	4%
6760 · Assigned Fund Balance	13,860	0	13,860	100%
6770 · Unassigned Fund Balance	2,641,072	2,448,505	192,567	8%
Net Income	<u>-171,801</u>	<u>-174,489</u>	<u>2,688</u>	<u>2%</u>
Total Equity	<u>2,606,130</u>	<u>2,392,015</u>	<u>214,115</u>	<u>9%</u>
TOTAL LIABILITIES & EQUITY	<u>2,830,452</u>	<u>2,618,582</u>	<u>211,870</u>	<u>8%</u>

Addendum

**COMPASS ACADEMY
GENERAL FUND SUMMARY
December 2023 Financials**

	12/31/2023	FY24 Budgeted	Percentage Actual to Budget	Projected Year- End	Percentage Projected to Budget
Beginning Restricted Fund Balance	13,860	-	0%	13,860	0%
Beginning TABOR Fund Balance	123,000	110,002	112%	123,000	112%
Beginning Unrestricted Fund Balance	2,641,072	2,397,660	110%	2,641,072	110%
FY24 Total Beginning Fund Balance	<u>2,777,932</u>	<u>2,507,662</u>	111%	<u>2,777,932</u>	111%
Income	1,951,134	4,415,615	44%	4,553,796	103%
Expenses	2,122,936	4,407,229	48%	4,531,432	103%
Net Income	<u>(171,801)</u>	<u>8,386</u>	-2049%	<u>22,364</u>	267%
Ending TABOR Fund Balance	123,000	110,002	112%	116,148	106%
Ending Unassigned Fund Balance	2,483,130	2,406,046	103%	2,684,148	112%
FY24 Ending Fund Balance	<u><u>2,606,130</u></u>	<u><u>2,516,048</u></u>	104%	<u><u>2,800,296</u></u>	111%

Compass Academy
Profit & Loss Budget vs. Actual Expanded
July through December 2023

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
1000 · Local Revenue Source				
1500 · Interest Income	56,895	0	56,895	100%
1740 · Fees	3,450	6,330	-2,880	55%
1760 · Gifts/Contributions	6,250	0	6,250	100%
1900 · Other Revenue from Local Source				
2020T · MLO Tech Bond	7,250	7,250	0	100%
1985 · Insurance Claims	352			
Total 1900 · Other Revenue from Local Source	7,602	7,250	352	105%
1920 · Grant income				
1920e · El Pomar	20,400			
1920 · Grant income - Other	111,000	275,400	-164,400	40%
Total 1920 · Grant income	131,400	275,400	-144,000	48%
1954 · Mill Levy Funding				
0233 · Other Mill Arts/PE/Tutoring	40,960	86,426	-45,466	47%
0234 · Other Mill Tutoring	32,843	65,343	-32,500	50%
0235 · Other Mill Tech	6,110	12,892	-6,782	47%
0236 · Other Mill Text	12,047	25,419	-13,372	47%
0241 · Other Mill Poverty	17,306	34,092	-16,787	51%
0242 · Other Mill Oth Instructional	23,081	52,329	-29,248	44%
0249 · 2016 MLO Great Teachers	37,184	73,980	-36,796	50%
0248 · 2016 MLO Classroom Technology	7,076	14,146	-7,070	50%
0250a · 2016 MLO Support for WholeChild	3,961	7,936	-3,975	50%
0250b · 16 Support for WholeChild MS	37,211	67,008	-29,797	56%
0251a · 2016 MLO Equalization	27,657	54,463	-26,806	51%
2020 · 2020 ML Facility 2020	79,880	168,241	-88,361	47%
Total 1954 · Mill Levy Funding	325,314	662,275	-336,961	49%
1990 · Other Revenue	9,835	19,000	-9,165	52%
Total 1000 · Local Revenue Source	540,746	970,255	-429,509	56%
3000 · State Revenue				
3113 · Capital Construction Fund	20,466	35,659	-15,193	57%
3140 · ELPA	20,419	16,976	3,443	120%
3150 · Gifted and Talented	127			
3183 · EARSS	112,850	275,000	-162,150	41%
3235 · At Risk Supplemental	0	3,698	-3,698	0%
3898 · State Pension Contribution	0	50,711	-50,711	0%
Total 3000 · State Revenue	153,861	382,044	-228,183	40%
4000 · Federal Revenue				
4010 · Title I	95,646	182,065	-86,419	53%
4365 · Title III	11,642	12,013	-371	97%
4367 · Title II	8,368	9,260	-892	90%
4414 · ESSER III	0	397,291	-397,291	0%
4424 · Title IV	0	5,549	-5,549	0%
9206 · Charter Credit	0	50,189	-50,189	0%
9211 · Parent Involvement	894	1,597	-703	56%
Total 4000 · Federal Revenue	116,550	657,964	-541,414	18%
5700 · PPR	1,139,977	2,405,352	-1,265,375	47%
Total Income	1,951,134	4,415,615	-2,464,481	44%
Gross Profit	1,951,134	4,415,615	-2,464,481	44%
Expense				
0100 · Salaries				
0110 · Regular Salaries	0	2,177,547	-2,177,547	0%
0150 · Stipends	0	106,810	-106,810	0%
0190 · Bonuses	0	4,000	-4,000	0%
100 · Administration	163,450	0	163,450	100%
200 · Professional Staff Salaries				
Substitutes	95			
200 · Professional Staff Salaries - Other	833,907	0	833,907	100%
Total 200 · Professional Staff Salaries	834,002	0	834,002	100%
300 · Other Professional	92,972	0	92,972	100%
400 · Paraprofessional	46,066	0	46,066	100%
500 · Clerical	29,937	0	29,937	100%

Compass Academy
Profit & Loss Budget vs. Actual Expanded
July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Total 0100 · Salaries	1,166,426	2,288,357	-1,121,931	51%
0200 · Employee Benefits				
0211 · Life and STD Benefits				
2.0211 · L&STD Insurance Professional	130	0	130	100%
0211 · Life and STD Benefits - Other	251			
Total 0211 · Life and STD Benefits	<u>380</u>	<u>0</u>	<u>380</u>	<u>100%</u>
0221 · Medicare				
1.0221 · Medicare Admin	2,259	0	2,259	100%
2.0221 · Medicare Professional	11,887	0	11,887	100%
3.0221 · Medicare Other Professional	1,328	0	1,328	100%
4.0221 · Medicare Paraprofessional	619	0	619	100%
5.0221 · Medicare Clerical	423	0	423	100%
0221 · Medicare - Other	0	33,181	-33,181	0%
Total 0221 · Medicare	<u>16,515</u>	<u>33,181</u>	<u>-16,666</u>	<u>50%</u>
0230 · PERA Benefits				
1.0230 · PERA Admin	16,314	0	16,314	100%
2.0230 · PERA Professional	85,595	0	85,595	100%
3.0230 · PERA Other Professional	9,601	0	9,601	100%
4.0230 · PERA Paraprofessional	4,768	0	4,768	100%
5.0230 · PERA Clerical	3,116	0	3,116	100%
0230 · PERA Benefits - Other	0	247,600	-247,600	0%
Total 0230 · PERA Benefits	<u>119,395</u>	<u>247,600</u>	<u>-128,205</u>	<u>48%</u>
0251 · Health Benefits				
1.0251 · Health Admin	4,062	0	4,062	100%
2.0251 · Health Professional	50,442	0	50,442	100%
3.0251 · Health Other Professional	2,453	0	2,453	100%
4.0251 · Health Paraprofessional	2,620	0	2,620	100%
5.0251 · Health Clerical	2,103	0	2,103	100%
0251 · Health Benefits - Other	0	145,498	-145,498	0%
Total 0251 · Health Benefits	<u>61,679</u>	<u>145,498</u>	<u>-83,819</u>	<u>42%</u>
0252 · Dental Benefits				
2.0252 · Dental Professional	350	0	350	100%
Total 0252 · Dental Benefits	<u>350</u>	<u>0</u>	<u>350</u>	<u>100%</u>
0253 · Vision Benefits				
2.0253 · Vision Professional	-4	0	-4	100%
Total 0253 · Vision Benefits	<u>-4</u>	<u>0</u>	<u>-4</u>	<u>100%</u>
0280 · State Pension Contribution	0	50,711	-50,711	0%
0290 · PCOPS Benefits				
1.0290 · PCOPS Admin	12,372	0	12,372	100%
2.0290 · PCOPS Professional	64,912	0	64,912	100%
3.0290 · PCOPS Other Professional	7,281	0	7,281	100%
4.0290 · PCOPS Paraprofessional	3,616	0	3,616	100%
5.0290 · PCOPS Clerical	2,363	0	2,363	100%
0290 · PCOPS Benefits - Other	0	181,696	-181,696	0%
Total 0290 · PCOPS Benefits	<u>90,544</u>	<u>181,696</u>	<u>-91,152</u>	<u>50%</u>
Total 0200 · Employee Benefits	<u>288,860</u>	<u>658,686</u>	<u>-369,826</u>	<u>44%</u>
0300 · Purchased Profess and Tech Serv				
0313a · Bank Fees	1,297	0	1,297	100%
0313b · Payroll Expenses	1,855	6,573	-4,718	28%
0320 · Educational Prof Services				
0320a · Contracted services	78,059	231,000	-152,941	34%
0320b · Substitutes	9,584	36,712	-27,128	26%
0320c · Whole Child Enrichment	3,300	14,375	-11,075	23%
Total 0320 · Educational Prof Services	<u>90,943</u>	<u>282,087</u>	<u>-191,144</u>	<u>32%</u>
0331 · Legal	0	2,043	-2,043	0%
0332 · Audit	15,275	9,595	5,680	159%
0339 · Business Services	40,288	75,960	-35,673	53%
0340 · Technical Services	39,151	43,888	-4,737	89%
0390 · Other Prof. Services	932	6,583	-5,651	14%
0300 · Purchased Profess and Tech Serv - Other	1,688			
Total 0300 · Purchased Profess and Tech Serv	<u>191,429</u>	<u>426,729</u>	<u>-235,300</u>	<u>45%</u>
0400 · Purchased Prop. Services				

Compass Academy
Profit & Loss Budget vs. Actual Expanded
July through December 2023

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
0430 · Repairs and Maint	625	2,143	-1,518	29%
0442 · Rental of Equipment	6,501	22,058	-15,557	29%
Total 0400 · Purchased Prop. Services	7,126	24,201	-17,075	29%
0500 · Other Purchased Services				
0513 · Contracted Field Trips	14,062	15,852	-1,790	89%
0515 · Shuttle Fees	0	1,510	-1,510	0%
0521 · Liability Insurance	29,695	33,479	-3,784	89%
0525 · Unemployment Insurance	1,590	9,590	-8,000	17%
0526 · Worker's Comp Insurance	7,336	17,141	-9,805	43%
0531 · Phone/Office	40			
0533 · Postage	1,447	2,143	-697	67%
0534 · Online Services	43,962	75,000	-31,038	59%
0540 · Advertising				
0540a · Staff Recruitment	5,579	12,480	-6,901	45%
0540b · Student Recruitment	1,159	31,983	-30,824	4%
Total 0540 · Advertising	6,738	44,463	-37,725	15%
0580 · Travel, Regis, Ent	760	7,320	-6,560	10%
0584 · Staff Appreciation	7,139	15,600	-8,461	46%
0594 · District Purchased Services				
0594b · Charter Food Authority	0	1,599	-1,599	0%
0594c · Facility Use Fee	100,013	211,027	-111,014	47%
0594d · NURSE/PSYCH- 0594	37,042	150,096	-113,054	25%
0594f · Shared Campus	8,206	17,315	-9,109	47%
0594g · Shuttle Fees	16,700	36,646	-19,946	46%
0594h · SPED FEE 1700	30,793	71,569	-40,776	43%
0594i · Other District Purchase Service	0	7,176	-7,176	0%
Total 0594 · District Purchased Services	192,755	495,428	-302,673	39%
0595 · Denver Overhead Costs	36,460	76,441	-39,981	48%
Total 0500 · Other Purchased Services	341,983	793,967	-451,984	43%
0600 · Supplies				
0610 · General Supplies	28,243	52,666	-24,423	54%
0612 · Student Incentives	5,334	2,633	2,701	203%
0613 · Office Supplies	56			
0630 · Food -Snack (BOLD FS FUND ONLY)	8,683	11,323	-2,640	77%
0640 · Books and Materials	14,771	9,436	5,335	157%
0690 · Uniforms	45,903	19,750	26,153	232%
Total 0600 · Supplies	102,990	95,808	7,182	107%
0700 · Property				
0730 · Equipment	54			
0733 · Furnitures and Fixtures	2,186	10,896	-8,710	20%
0734 · Technology Equipment	14,339	28,606	-14,267	50%
Total 0700 · Property	16,579	39,502	-22,923	42%
0800 · Other Objects				
0810 · Dues and Fees	4,030	4,220	-190	96%
0840 · Contingency	0	70,000	-70,000	0%
0890 · Miscellaneous Expense				
0890a · Bad Debt	183	759	-576	24%
0890b · Miscellaneous Expense	100	5,000	-4,900	2%
0890 · Miscellaneous Expense - Other	3,229	0	3,229	100%
Total 0890 · Miscellaneous Expense	3,513	5,759	-2,246	61%
Total 0800 · Other Objects	7,543	79,979	-72,436	9%
Total Expense	2,122,936	4,407,229	-2,284,293	48%
Net Income	-171,801	8,386	-180,187	-2,049%

Compass Academy
Bank Transaction Detail
As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
1072 · Bill.com Money Out Clearing							0.00
Bill Pmt -Check	12/05/2023	Bill.com	Quintesystems Inc.	https://app01.us.bill.com/BillPay?id=blp01RVKAZJCESbipgyg	7421 · Accounts Payable	-1,687.50	-1,687.50
Bill Pmt -Check	12/05/2023	Bill.com	Pinnacol Assurance	https://app01.us.bill.com/BillPay?id=blp01RALEBJAHPbiggye	7421 · Accounts Payable	-1,143.00	-2,830.50
Bill Pmt -Check	12/05/2023	Bill.com	Eldorado Artesian Springs, Inc	https://app01.us.bill.com/BillPay?id=blp01LMMIPZWJVbipgyw	7421 · Accounts Payable	-139.30	-2,969.80
Bill Pmt -Check	12/05/2023	Bill.com	Denver Public Schools - PCOPS	https://app01.us.bill.com/BillPay?id=blp01XBBFRWAUbiggyg	7421 · Accounts Payable	-14,953.52	-17,923.32
Bill Pmt -Check	12/05/2023	Bill.com	Amazon.com	https://app01.us.bill.com/BillPay?id=blp01CINZISWYFbigpys	7421 · Accounts Payable	-97.58	-18,020.90
General Journal	12/05/2023	Bill.com		BILL 12/05/23 Payables Funding	8101 · First Bank	18,020.90	0.00
Bill Pmt -Check	12/13/2023	Bill.com	Scoot Education Inc.	https://app01.us.bill.com/BillPay?id=blp01EBSZBCCHVbjr3i3	7421 · Accounts Payable	-1,020.00	-1,020.00
Bill Pmt -Check	12/13/2023	Bill.com	Creative Strategies for Change	https://app01.us.bill.com/BillPay?id=blp01JQBODJOSFbjr3ho	7421 · Accounts Payable	-3,400.00	-4,420.00
Bill Pmt -Check	12/13/2023	Bill.com	Delta Dental of Colorado	https://app01.us.bill.com/BillPay?id=blp01VPZQRXIRXbjr3id	7421 · Accounts Payable	-1,195.33	-5,615.33
Bill Pmt -Check	12/13/2023	Bill.com	Eon	https://app01.us.bill.com/BillPay?id=blp01CJCKFCMVXbjr3hw	7421 · Accounts Payable	-1,030.06	-6,645.39
Bill Pmt -Check	12/13/2023	Bill.com	Grow Learning LLC	https://app01.us.bill.com/BillPay?id=blp01MEENUSXDcbjr3iw	7421 · Accounts Payable	-1,700.00	-8,345.39
Bill Pmt -Check	12/13/2023	Bill.com	Wells Fargo Vendor Financial Services LLC	https://app01.us.bill.com/BillPay?id=blp01TPNMXXJCBbjr3hy	7421 · Accounts Payable	-685.53	-9,030.92
Bill Pmt -Check	12/13/2023	Bill.com	Kaiser Permanente	https://app01.us.bill.com/BillPay?id=blp01YNNAAQTDVbjr3ig	7421 · Accounts Payable	-15,045.89	-24,076.81
Bill Pmt -Check	12/13/2023	Bill.com	Eldorado Artesian Springs, Inc	https://app01.us.bill.com/BillPay?id=blp01IMLKNVEOlbjr3ir	7421 · Accounts Payable	-79.60	-24,156.41
Bill Pmt -Check	12/13/2023	Bill.com	Wells Fargo Vendor Financial Services LLC	https://app01.us.bill.com/BillPay?id=blp01XIMOCGSGQbjr3hr	7421 · Accounts Payable	-652.88	-24,809.29
Bill Pmt -Check	12/13/2023	Bill.com	Denver Public Schools	https://app01.us.bill.com/BillPay?id=blp01RBWKHPJZbjr3ij	7421 · Accounts Payable	-75.00	-24,884.29
Bill Pmt -Check	12/13/2023	Bill.com	Denver Athletic	https://app01.us.bill.com/BillPay?id=blp01EZHTTVJCJbjr3it	7421 · Accounts Payable	-2,400.00	-27,284.29
General Journal	12/13/2023	Bill.com		BILL 12/13/23 Payables Funding	8101 · First Bank	27,284.29	0.00
Bill Pmt -Check	12/14/2023	Bill.com	Unum Life Insurance Company	https://app01.us.bill.com/BillPay?id=blp01LDKMPHSHWPbk0cw6	7421 · Accounts Payable	-45.58	-45.58
Bill Pmt -Check	12/14/2023	Bill.com	Curriculum Associates	https://app01.us.bill.com/BillPay?id=blp01EVROEIGMVbk0cvy	7421 · Accounts Payable	-675.00	-720.58
Bill Pmt -Check	12/14/2023	Bill.com	Scoot Education Inc.	https://app01.us.bill.com/BillPay?id=blp01LPTHKQNVebk0cw2	7421 · Accounts Payable	-1,112.00	-1,832.58
Bill Pmt -Check	12/14/2023	Bill.com	Curriculum Associates	https://app01.us.bill.com/BillPay?id=blp01GJJOHGXOLbk0cvs	7421 · Accounts Payable	-4,325.60	-6,158.18
Bill Pmt -Check	12/14/2023	Bill.com	Fully Liberated Youth	https://app01.us.bill.com/BillPay?id=blp01PTYWTKFTHbk0cww	7421 · Accounts Payable	-1,882.00	-8,040.18
Bill Pmt -Check	12/14/2023	Bill.com	Amazon.com	https://app01.us.bill.com/BillPay?id=blp01WVSAWNCJlkb0cw0	7421 · Accounts Payable	-11.85	-8,052.03
Bill Pmt -Check	12/14/2023	Bill.com	Amazon.com	https://app01.us.bill.com/BillPay?id=blp01PIVGJVIPbk0cvu	7421 · Accounts Payable	-138.80	-8,190.83
Bill Pmt -Check	12/14/2023	Bill.com	Sjoukje Grailot	https://app01.us.bill.com/BillPay?id=blp01YDQCCXKWlkb0cw4	7421 · Accounts Payable	-191.25	-8,382.08
General Journal	12/14/2023	Bill.com		BILL 12/14/23 Payables Funding	8101 · First Bank	8,382.08	0.00
Bill Pmt -Check	12/15/2023	Bill.com	Gone Boarding Llc	https://app01.us.bill.com/BillPay?id=blp01AHYPDDCRXbk6t2j	7421 · Accounts Payable	-12,090.46	-12,090.46
General Journal	12/15/2023	Bill.com		BILL 12/15/23 Payables Funding	8101 · First Bank	12,090.46	0.00
Bill Pmt -Check	12/19/2023	Bill.com	First Bank	https://app01.us.bill.com/BillPay?id=blp01AYLBKMLJLdklozl	7421 · Accounts Payable	-7,559.66	-7,559.66
General Journal	12/19/2023	Bill.com		BILL 12/19/23 Payables Funding	8101 · First Bank	7,559.66	0.00
Bill Pmt -Check	12/21/2023	Bill.com	G&G Consulting Group	https://app01.us.bill.com/BillPay?id=blp01KTYAYFKQTbkw5ts	7421 · Accounts Payable	-6,582.50	-6,582.50
General Journal	12/21/2023	Bill.com		BILL 12/21/23 Payables Funding	8101 · First Bank	6,582.50	0.00
Total 1072 · Bill.com Money Out Clearing							0.00
8101 · First Bank							516,534.45
General Journal	12/04/2023	12.4.23 PR	Support Program - 2000-5000:2800- Support Ser. Risk Management First Bank		0525 · Unemployment Insurance	-4,125.00	512,409.45
General Journal	12/04/2023	12.4.23 PR	Support Program - 2000-5000:2800- Support Ser. Risk Management First Bank		0525 · Unemployment Insurance	-1,693.14	510,716.31
General Journal	12/05/2023	Bill.com		BILL 12/05/23 Payables Funding	1072 · Bill.com Money Out Clearing	-18,020.90	492,695.41
Check	12/06/2023	ACH		ACCTVERIFY PAYPAL	0313a · Bank Fees	-0.19	492,695.22
Deposit	12/06/2023			ACCTVERIFY PAYPAL	0313a · Bank Fees	0.19	492,695.41
General Journal	12/07/2023	12.7.23 PR	Support Program - 2000-5000:2800- Support Ser. Risk Management First Bank		0525 · Unemployment Insurance	-1,014.85	491,680.56
General Journal	12/07/2023	12.7.23 PR	Support Program - 2000-5000:2800- Support Ser. Risk Management First Bank		0525 · Unemployment Insurance	-72.95	491,607.61
Deposit	12/08/2023			Deposit	-SPLIT-	28,322.66	519,930.27
Check	12/12/2023	ACH	United Healthcare		-SPLIT-	-99.69	519,830.58
General Journal	12/13/2023	Bill.com		BILL 12/13/23 Payables Funding	1072 · Bill.com Money Out Clearing	-27,284.29	492,546.29
Check	12/13/2023	136	Devundrick Walker		7471 · Payroll Liabilities	-3,229.84	489,316.45
General Journal	12/14/2023	Bill.com		BILL 12/14/23 Payables Funding	1072 · Bill.com Money Out Clearing	-8,382.08	480,934.37
General Journal	12/15/2023	12.15.23 PR	Support Program - 2000-5000:2800- Support Ser. Risk Management First Bank		0525 · Unemployment Insurance	-137,891.28	343,043.09
General Journal	12/15/2023	12.15.23 PR	Support Program - 2000-5000:2800- Support Ser. Risk Management First Bank		0525 · Unemployment Insurance	-27,735.84	315,307.25
Check	12/15/2023	ACH	PERA		7471G · PERA Liability	-41,244.09	274,063.16
Check	12/15/2023	ACH	PERA		7471Q · 401(k) Liability	-1,731.83	272,331.33

Compass Academy
Bank Transaction Detail
As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
General Journal	12/15/2023	Bill.com		BILL 12/15/23 Payables Funding	1072 · Bill.com Money Out Clearing	-12,090.46	260,240.87
General Journal	12/19/2023	Bill.com		BILL 12/19/23 Payables Funding	1072 · Bill.com Money Out Clearing	-7,559.66	252,681.21
Check	12/20/2023	ACH			0313b · Payroll Expenses	-320.34	252,360.87
General Journal	12/21/2023	Bill.com		BILL 12/21/23 Payables Funding	1072 · Bill.com Money Out Clearing	-6,582.50	245,778.37
Deposit	12/22/2023			Deposit PPR	-SPLIT-	220,053.83	465,832.20
Check	12/27/2023	ACH	Bill.com		0313a · Bank Fees	-178.72	465,653.48
Check	12/31/2023			Service Charge	0313a · Bank Fees	-10.00	465,643.48
Deposit	12/31/2023			Interest	1500 · Interest Income	34.58	465,678.06
Total 8101 · First Bank						-50,856.39	465,678.06
7421cc · First Bank Credit Card							-2,444.38
Credit Card Charge	12/01/2023		Amazon.com	General supplies for teacher's lounge - trash grabbers, computer adapter	0610 · General Supplies	-95.92	-2,540.30
Credit Card Charge	12/01/2023		Etercav.one		0534 · Online Services	-49.95	-2,590.25
Credit Card Charge	12/03/2023		Amazon.com	General supplies for teacher's lounge	0610 · General Supplies	-71.78	-2,662.03
Credit Card Charge	12/03/2023		Amazon.com	Headphones for student	0610 · General Supplies	-44.00	-2,706.03
Credit Card Charge	12/03/2023		Google		0534 · Online Services	-54.95	-2,760.98
Credit Card Charge	12/03/2023		GoCo	Dec. Membership	0534 · Online Services	-245.00	-3,005.98
Credit Card Charge	12/04/2023		Amazon.com	Supplies for Keegan - scissors, easel, lights	0610 · General Supplies	-64.50	-3,070.48
Credit Card Charge	12/04/2023		Amazon.com	Supplies for Theresa- bracelets	0610 · General Supplies	-27.88	-3,098.36
Credit Card Charge	12/04/2023		Amazon.com	Composition Notebooks	0610 · General Supplies	-20.14	-3,118.50
Credit Card Charge	12/04/2023		Amazon.com	Supplies for Keegan - scissors, easel, lights	0610 · General Supplies	-24.97	-3,143.47
Credit Card Credit	12/04/2023		First Bank		0313a · Bank Fees	7.31	-3,136.16
Credit Card Charge	12/05/2023		Amazon.com	General supplies for teacher's lounge - Expo markers	0610 · General Supplies	-63.54	-3,199.70
Credit Card Charge	12/05/2023		Amazon.com	Teacher appreciation bingo reward	0584 · Staff Appreciation	-150.00	-3,349.70
Credit Card Charge	12/05/2023		Amazon.com	Math room transformation operation game	0610 · General Supplies	-33.51	-3,383.21
Credit Card Charge	12/05/2023		Amazon.com	Posada supplies - hot cocoa	0612 · Student Incentives	-35.25	-3,418.46
Credit Card Charge	12/05/2023		Amazon.com	Posada supplies - candy bags	0612 · Student Incentives	-99.29	-3,517.75
Credit Card Charge	12/05/2023		Walmart	Posada supplies 7th grade incentive	0612 · Student Incentives	-41.88	-3,559.63
Credit Card Charge	12/06/2023		Amazon.com	Posada supplies - craft supplies	0612 · Student Incentives	-22.43	-3,582.06
Credit Card Charge	12/07/2023		Amazon.com	Retirement gift for custodian	0584 · Staff Appreciation	-47.90	-3,629.96
Credit Card Charge	12/07/2023		Amazon.com	Posada supplies - decorations and supplies for posada	0612 · Student Incentives	-354.97	-3,984.93
Credit Card Charge	12/07/2023		San Antonio Fresh Mexican Bakery	Posada churros	0630 · Food -Snack (BOLD FS FUND ONLY)	-383.00	-4,367.93
Credit Card Charge	12/07/2023		Dulceria y Pinateria Vero	Posada - pinata and candy	0612 · Student Incentives	-110.50	-4,478.43
Credit Card Charge	12/07/2023		Mardel	Teacher bulliten board supplies	-SPLIT-	-14.12	-4,492.55
Credit Card Charge	12/08/2023		Amazon.com	Teacher appreciation bingo reward - polaroid camera	0584 · Staff Appreciation	-74.25	-4,566.80
Credit Card Charge	12/10/2023		Amazon.com	Posada supplies - inflatables	0612 · Student Incentives	-39.99	-4,606.79
Credit Card Charge	12/10/2023		Walgreens	Winter holiday party Teacher Appreciation Gift Cards	0584 · Staff Appreciation	-45.00	-4,651.79
Credit Card Charge	12/10/2023		Walgreens	Staff holiday party games/decorations	-SPLIT-	-21.75	-4,673.54
Credit Card Charge	12/10/2023		Home Depot	Winter holiday party decorations/games	-SPLIT-	-70.82	-4,744.36
Credit Card Charge	12/10/2023		Dollar Tree	Staff holiday party games/decorations	0584 · Staff Appreciation	-56.25	-4,800.61
Credit Card Charge	12/10/2023		Sam's Club	23-24 Renewal	0810 · Dues and Fees	-110.00	-4,910.61
Credit Card Charge	12/10/2023		Sam's Club	Staff holiday party supplies	0584 · Staff Appreciation	-63.92	-4,974.53
Credit Card Charge	12/10/2023		Sam's Club	Posada food	0630 · Food -Snack (BOLD FS FUND ONLY)	-206.58	-5,181.11
Credit Card Charge	12/10/2023		Hobby Lobby	Teacher bulliten board supplies	0612 · Student Incentives	-40.66	-5,221.77
Credit Card Charge	12/10/2023		Walmart	Staff holiday party supplies	0584 · Staff Appreciation	-197.30	-5,419.07
Credit Card Charge	12/11/2023		Amazon.com	General supplies for teacher's lounge - testing folders	0610 · General Supplies	-18.80	-5,437.87
Credit Card Charge	12/11/2023		EZCater Maggianos	Holiday staff party food	0584 · Staff Appreciation	-1,098.24	-6,536.11
Credit Card Charge	12/12/2023		Dick's Sporting Goods	Basketball team supplies	0610 · General Supplies	-381.95	-6,918.06
Credit Card Charge	12/13/2023		Amazon.com	Posada supplies - decorations and craft supplies	0612 · Student Incentives	-57.01	-6,975.07
Credit Card Charge	12/13/2023		Amazon.com	Math room transformation operation game - pens	0610 · General Supplies	-17.99	-6,993.06
Credit Card Charge	12/13/2023		Microsoft	Dec. Invoice	0534 · Online Services	-68.00	-7,061.06
Credit Card Charge	12/14/2023		Amazon.com	Books for classroom libraries - 8th	0640 · Books and Materials	-43.86	-7,104.92
Credit Card Charge	12/14/2023		Hobby Lobby	Winter village meeting games/activities	-SPLIT-	-36.19	-7,141.11

Compass Academy
Bank Transaction Detail
 As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
Credit Card Charge	12/14/2023		Walmart	Posada supplies	0612 · Student Incentives	-107.10	-7,248.21
Credit Card Charge	12/14/2023		Target	Winter village meeting supplies	-SPLIT-	-13.92	-7,262.13
Credit Card Charge	12/14/2023		Walmart	Holiday staff party supplies	0584 · Staff Appreciation	-16.76	-7,278.89
Credit Card Charge	12/15/2023		Dollar Tree	Holiday village meeting games/activities	0612 · Student Incentives	-80.40	-7,359.29
Credit Card Charge	12/15/2023		Dominos	Posada pizza	-SPLIT-	-311.11	-7,670.40
Credit Card Charge	12/15/2023		Colorado Instant Springs	Posada Photobooth	0612 · Student Incentives	-75.00	-7,745.40
Credit Card Charge	12/17/2023		Amazon.com	Books for professional development	0640 · Books and Materials	-65.89	-7,811.29
Credit Card Charge	12/17/2023		Amazon.com	Books for professional development	0640 · Books and Materials	-61.53	-7,872.82
Credit Card Charge	12/17/2023		Wing Stop	Food for students - lobo of the month	-SPLIT-	-41.03	-7,913.85
Credit Card Charge	12/17/2023		Wing Stop	Food for students - lobo of the month	-SPLIT-	-44.80	-7,958.65
Credit Card Charge	12/18/2023		Small PDF	Annual subscription Dec2023-Dec2024	0534 · Online Services	-108.00	-8,066.65
Credit Card Charge	12/18/2023		International Transaction Fee	Intl Transaction Fee for Smallpdf	0313a · Bank Fees	-3.24	-8,069.89
Credit Card Credit	12/21/2023		Amazon.com	Classroom library refund for book that never arrived	0640 · Books and Materials	15.99	-8,053.90
Credit Card Charge	12/22/2023		Metropolitan Shuttle, Inc-	Sales Order #00220765	0513 · Contracted Field Trips	-1,010.62	-9,064.52
Credit Card Charge	12/22/2023		Colorado Instant Springs	Posada Photobooth	0612 · Student Incentives	-260.87	-9,325.39
Credit Card Charge	12/28/2023		International Transaction Fee	Intl Transaction Fee for Retekeess	0313a · Bank Fees	-28.73	-9,354.12
Credit Card Charge	12/28/2023		Retekeess	Translating devices	0734 · Technology Equipment	-957.99	-10,312.11
Bill	12/29/2023	F142700AJ000AF	First Bank	11/29/2023-12/29/2023 Statement	7421 · Accounts Payable	10,312.11	0.00
Total 7421cc - First Bank Credit Card						2,444.38	0.00
TOTAL						-48,412.01	465,678.06