



Parker Performing Arts School

Parker Performing Arts BOD Monthly Business Meeting

Published on April 6, 2026 at 7:26 PM MDT

Date and Time

Tuesday April 7, 2026 at 5:45 PM MDT

Location

Parker Performing Arts
15035 Compark Blvd
Englewood, CO 80112

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:45 PM
A.	Call the Meeting to Order	Stephanie Cooke (E, #6)	
B.	Record Attendance & Introduce/Recognize Visitors	Meredith O'Keeffe	1 m
C.	Reading of Vision and Mission	Chantae Thomas (A, #5)	1 m

PPA Vision

As the performing arts school of choice, we foster confidence, celebrate diversity, and emphasize academic excellence.

	Purpose	Presenter	Time
PPA Mission			
Parker Performing Arts School equips students to become independent creative thinkers, critical problem solvers, and successful collaborators. In our safe learning environment, students engage in rich and innovative instruction in academics and the performing arts in preparation for their roles as citizens of a diverse and increasingly globalized community.			
II. Approval of Consent Agenda			5:47 PM
A. Adoption of Agenda	Vote	Stephanie Cooke (E, #6)	1 m
B. Approval of 3/24/26 BOD Monthly Business Meeting Minutes	Approve Minutes	Stephanie Cooke (E, #6)	2 m
III. Public Comments/Scheduled Appearances			5:50 PM
A. Public Comments	FYI	Stephanie Cooke (E, #6)	5 m
Public comments must be submitted to the BOD (submission form available on the PPA website) at least 3 hours before the scheduled Board meeting.			
IV. Administration Reports			5:55 PM
A. PrinciPAL Update with Mr Molfino	FYI	Phil Molfino	10 m
B. Theater Department Presentation	FYI	Phil Molfino	5 m
https://drive.google.com/file/d/1QuxjBmD1MV8e4is16DZq3UmJPX62bNvk/view?usp=drive_link			
C. Business Manager's Report	FYI	Tiffany Maestas	5 m
*If available			
V. Actionable Business			6:15 PM
A. Audit RFP Vote	Vote	JT Adamson (A, #3)	5 m
Finance Committee Audit RFP Recommendation & Vote			
B. February Financials Review	FYI	JT Adamson (A, #3)	5 m

	Purpose	Presenter	Time
C. Review Survey Data	Discuss	Stephanie Cooke (E, #6)	10 m
VI. Other Business			6:35 PM
A. Scheduling	Discuss	Stephanie Cooke (E, #6)	5 m
Board Visit Day #2			
B. Other Business	FYI	Stephanie Cooke (E, #6)	5 m
Next Meeting April 21, 2026 5:45pm Remote			
VII. Executive Session			6:45 PM
A. Move to Executive Session	Vote	Stephanie Cooke (E, #6)	15 m
Vote to move to Executive Session pursuant to C.R.S. 24-6-402(4)(f) to discuss a personnel matter related to the evaluation and contract of the executive director.			
VIII. Closing Items			7:00 PM
A. Adjourn Meeting	Vote	Stephanie Cooke (E, #6)	

Coversheet

Approval of 3/24/26 BOD Monthly Business Meeting Minutes

Section: II. Approval of Consent Agenda
Item: B. Approval of 3/24/26 BOD Monthly Business Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Parker Performing Arts BOD Monthly Working Meeting on March 24, 2026

APPROVED



Parker Performing Arts School

Minutes

Parker Performing Arts BOD Monthly Working Meeting

Date and Time

Tuesday March 24, 2026 at 5:45 PM

Location

PPA BOD Working Meeting

Remote

Third Tuesday of every month · 5:45 – 7:00pm

To join the video meeting, click this link: <https://meet.google.com/yzz-ksgb-yty>

Otherwise, to join by phone, dial +1 573-605-0167 and enter this PIN: 569 368 969#

Directors Present

A. Lonsdale (remote), J. Adamson (A, #3) (remote), K. Cloyd (remote), M. O'Keeffe (remote), S. Cooke (E, #6) (remote)

Directors Absent

C. Thomas (A, #5), K. Medellin

Ex Officio Members Present

P. Molfino (remote)

Non Voting Members Present

P. Molfino (remote)

I. Opening Items

A.

Call the Meeting to Order

S. Cooke (E, #6) called a meeting of the board of directors of Parker Performing Arts School to order on Tuesday Mar 24, 2026 at 5:50 PM.

B. Record Attendance & Introduce/Recognize Visitors

C. Reading of Vision and Mission

PPA Vision and Mission read by Director JT Adamson.

II. Approval of Consent Agenda

A. Adoption of Agenda

S. Cooke (E, #6) made a motion to Adopt agenda as written.

J. Adamson (A, #3) seconded the motion.

The board **VOTED** to approve the motion.

B. Approval of 03/03/2026 BOD Monthly Business Meeting Minutes

S. Cooke (E, #6) made a motion to approve the minutes from Parker Performing Arts BOD Monthly Business Meeting on 03-03-26.

A. Lonsdale seconded the motion.

The board **VOTED** to approve the motion.

III. Public Comments/Scheduled Appearances

A. Public Comments

No public comments submitted.

IV. Discussion Items

A. SAC Survey Recommendations Review

SAC Survey Recommendations and Summary of Results presented by Director Meredith O'Keeffe.

Results will be used to guide leadership goals and strategic planning moving forward as we come into the 2026-2027 school year.

The SAC chair will present summary to staff at one of the upcoming staff meetings.

B. January Financial Statements Review

January Financial Statement Review presented by Director JT Adamson.

Finances are trending in the positive direction.

Change in 'days cash on hand', when reviewing the Board Dashboard. Well above 90 day cash on hand requirement.

C. Uniform Policy Discussion

Uniform Policy Discussion lead by President Stephanie Cooke.

No additional comments, concerns, or changes needed.

Community communication of new policy including new formal/performance wear policy will be communicated this upcoming week.

Per President Stephanie Cooke:

Additional community communication will be communicated regarding Executive Principal position to staff/parents/ community.

V. Actionable Items

A. Uniform Policy Vote

S. Cooke (E, #6) made a motion to Approve uniform policy revisions.

J. Adamson (A, #3) seconded the motion.

The board **VOTED** to approve the motion.

VI. Committee Review

A. Finance Committee

Upcoming Finance Committee meeting. Committee will review and discuss contract for new auditor.

Discussion: PPR for upcoming school year, and lack of increase on the horizon.

Future discussion of staff/salary annual increase needed.

Discussion: State of Colorado revenue shortfalls, and future of education needs/funding.

President Stephanie Cooke will go to staff meeting next Tuesday to discuss new Principal selection, as well as board approval/staff salary increase but no retention bonus approved for 26-27 school year.

B. Grants Committee

Director absent, no new report.

C.

SAC Committee

One meeting left on the school year calendar. New SAC chair will be seated for 2026-2027 school year.

D. Fundraising Committee

Successful fundraising event at Lazy Dog: \$1300 plus staff meal donation.

Upcoming Chick Fil A night next Thursday.

Looking at top vendors PPA supports to request financial support/donation in kind back to PPA.

E. Sustainability & Growth Committee

No new report.

F. Community Engagement Committee

Director absent, no new report.

VII. Other Business

A. Other Items

President Cooke:

Contract signed for executive principal position.

Mentorship will be provided by Phil Molfino. Other mentorship positions were not appropriate/eligible.

Edgar A. has resigned from the Board of Directors. Board will not 'fill' position immediately.

B. Plans for Next Meeting

Board will meet in person at PPA on Tuesday, April 7th at 5:45pm.

VIII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:30 PM.

Respectfully Submitted,
M. O'Keeffe

Coversheet

PrinciPAL Update with Mr Molfino

Section: IV. Administration Reports
Item: A. PrinciPAL Update with Mr Molfino
Purpose: FYI
Submitted by:
Related Material: 25-26 Board Update.pdf

Board Updates 25-26

April

Finances

Open enrollment - 627 on paper, six offered.
Waiting on funding formula implementation - outlook is more optimistic
Legislative session almost over
DCSD Mil Levy Override Proposal - November Ballot. Polling well.
25-26 budget forecast and summer projects

Academics / Charter

Day Two of CMAS.

Arts

Theater Dept Video
Alice vs Wonderland -
1st Grade Show

Culture / Personnel / Other

A few days from the fun run kickoff
Completing Red line review of charter contract.
26-27 Job postings up!

March

Finances

Second open enrollment - 623 on paper.
Waiting on funding formula guidance
League Outlook
DCSD Mil Proposal - November Ballot
Budget forecast and summer projects
Salary Increases

Academics / Charter

Approaching CMAS - Assessment window open April 6th
3-13 PD Day

Arts

Alice vs Wonderland - March 2
ES Grade Level Shows

Culture / Personnel / Other

Successful book fair / spirit week
Dance on Saturday
Spring Break

26-27 Job postings up!

February

Finances

Trending well
Second open enrollment - 631 on paper.

Academics / Charter

Charter Renewal vote complete
NJHS Ceremony
MS Honor Roll
26-27 Scheduling
Battle of the book

Arts

Q3 Artist Series - Cleo Parker
Mural Completion
4th Grade Show - In house creation

Culture / Personnel / Other

Staff Talent Show
Fund Raiser
PCA Activities - Share Out
Survey Season

DCSD Communication Policy
[4c553304-4636-435c-a115-d2987363105b](#)

January

Finances

Updated Budget Submitted
Funded at 622
Meets Bond Covenant - 1.2
Second open enrollment begins tomorrow

Academics / Charter

Charter Renewal Process Complete
Induction Program submissions Complete - Teacher / Admin / SSP
SPF Comparisons
 Living the V and M
 The power of passion

Arts

Reset for semester 2
Alice auditions / rehearsals

Culture / Personnel / Other

Staff Talent Show
PCA Activities
Survey Season
Principal Search

December

Finances

Updated Budget
Due to DCSD on 1-15.
Open Enrollment - First Round Numbers (128)

Academics / Charter

DCSD Board Presentation 12-16
I Ready / DIBELS mid-year assessments

Arts

Shrek
Performance Season

Culture / Personnel / Other

Share Outs
PCA Coat drive and Angel Tree
Seasonal Fun

November - Welcome Gordon Moser

Finances

Revised budget due 1-15.
Board vote - TBD
PERA Adjustment to working budget. Percentage was high than necessary
Improved an already strong situation -621 count.

Academics / Charter

Charter App
Final Step
Board Presentation 12-16
No other feedback from DCSD

Arts

Shrek
Grade level shows begin
Disney Success

Culture / Personnel / Other

Very successful spirit and halloween week. Perfecting the Fun / Education Balance!
CASA Thanksgiving fundraiser
PCA Event - Coat drive and Angel Tree

October

Finances

Final enrollment should be 622
Current Working Budget
HVAC Investment

Academics / Charter

Charter App
Site Visit - Classrooms / Interviews
Scored Exemplary in all categories

UIP completion
Roll out
Waiver Submission

Arts

Casa Fund Raiser
Disney
Shrek

Culture / Personnel / Other

New admin team

New staff
Charter Renewal

September

Finances

Enrollment currently at 620
Current Working Budget
Staffing Management

Academics

2025 SPF.
 Results
UIP data gathering

Arts

Dance program highlights from spring 2025
Shrek
CASA FUndriaser

Culture / Personnel / Other

New admin team
New staff
Charter Renewal

Coversheet

Business Manager's Report

Section: IV. Administration Reports
Item: C. Business Manager's Report
Purpose: FYI
Submitted by:
Related Material: Business Manager Update - April 2026.pdf

Business Manager Update

4.7.26

February Financials

- Was reviewed by the Finance Committee on March 25
- Will be presented to the Board at the April business meeting

March Financials

- Will be reviewed by the Finance Committee on April 15
- Will be presented to the Board at the April business meeting

Other

- PERA Audit Complete
- RFP Process for Auditor
 - The Finance Committee reviewed proposals on March 25 and will make the recommendation to the Board at the April business meeting.
 - The Board will need to vote on a new auditor.

Coversheet

Audit RFP Vote

Section: V. Actionable Business
Item: A. Audit RFP Vote
Purpose: Vote
Submitted by:
Related Material: PPAS 2026 Audit Proposal (2).pdf

**PARKER PERFORMING ARTS
SCHOOL**

PROPOSAL FOR AUDIT SERVICES

For the Year Ended June 30, 2026

With Option for Each of the Two Subsequent Years

Prepared by:

HOELTING & COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANTS
CHRIS BANTA, REPRESENTATIVE
31 EAST PLATTE AVENUE, SUITE 300
COLORADO SPRINGS, COLORADO 80903
(719) 630-1091

Parker Performing Arts School
Proposal for Audit Services
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March 2, 2026

To the Board of Directors
Parker Performing Arts School

We are very pleased to submit a proposal to provide professional auditing services to Parker Performing Arts School. Hoelting & Company has been auditing school districts and charter schools for more than four decades, and we appreciate the opportunity to work with you.

This proposal is for the audit of the financial statements of Parker Performing Arts School for the year ending June 30, 2026, with the option for each of the two subsequent years. Our audit would be conducted in accordance with U.S. generally accepted auditing standards.

Our staff of experienced auditors has an in-depth knowledge of the issues affecting Colorado charter schools, and we endeavor to provide our clients with value-added service by offering benefits that exceed an auditor's traditional role. We will help the school keep pace with recent accounting developments, CDE pronouncements, and best practices. We believe that our services are further enhanced by our continued availability not only during the audit process, but throughout the year as well.

We greatly appreciate the opportunity to submit this proposal. Please feel free to contact me to discuss this information and any questions you may have.

Our proposal is a firm and irrevocable offer through April 15, 2026.

Sincerely,

Hoelting & Company, Inc.

Hoelting & Company, Inc.
Certified Public Accountants

AUDIT APPROACH

AUDIT APPROACH

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of supplementary information when considered in relation to the basic financial statements taken as a whole.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards, and will include tests on internal controls, tests of accounting records, and other procedures we consider necessary to enable us to express such opinions and to render the required reports.

At the conclusion of the audit, we intend to provide:

- Audited financial statements in conformity with U.S. GAAP.
- Management letters communicating significant matters from the audits:
 - Control deficiencies considered to be significant deficiencies or material weaknesses.
 - Other matters of findings and recommendations.

Risk-Based Audit Approach and Process

Our audit approach includes interviews with management, review of processes and internal controls, and other assessments. Our audit approach will be developed to concentrate on areas of risk to your operations, including but not limited to financial, regulatory, internal growth, personnel, technology, and fraud. We design audit procedures to meet your audit and financial reporting objectives and to integrate objectives and concerns of management and the board. We tailor the audit engagement from the School's standpoint so that our services provide reasonable assurance, and the financial reporting reflects your operations fairly.

Our audits are conducted using a paperless audit platform that provides central access to firm-wide resources including technical research material, issue documents, benchmark information, and practical application information. We have invested in state-of-the art tools to add value to the audit process and to improve its efficiency. Increasingly, review of accounting transactions will be conducted using automated interfaces, and procedures will be designed to understand the controls inherent in those systems.

The audit process will be developed and closely coordinated with your management team. We communicate with management throughout the engagement process, including meeting with management before, during, and after the audit to review audit timing, scope, key areas to audit, and concerns that management may have.

AUDIT APPROACH (continued)

The first year of an audit engagement involves one time start-up costs as we devote considerable time to learning about the School and its internal controls. Using this groundwork, we will be able to perform the audit in less time and at a lower cost in the succeeding years.

Each subsequent year, we will update our understanding of controls and processes in place and focus our testing on areas of greater risk or significance, and on those that have changed since the prior year. In addition, auditing standards require that we vary procedures from year to year to include an element of unpredictability.

In order to infuse the audit process with fresh views and new perspectives, we endeavor to rotate staff assigned your audit after three to five years. This allows us both to enjoy the benefits of a long-term, ongoing relationship.

FIRM AND STAFF PROFILE

OUR FIRM

Hoelting & Company, Inc. was organized in 1980 and is proud to be a local independent firm, serving clients located primarily along the Colorado Front Range. We effectively compete with much larger regional and national firms through the maintenance of the highest professional standards, and a proven ability to render diverse auditing, taxation, consulting and accounting services.

Members of our firm have worked for national, regional and local accounting firms located throughout the country before coming to Hoelting & Company. Many of our members have also worked in private industry. This diverse firm member experience has proven invaluable in providing the numerous services required by our clients.

What sets Hoelting & Company apart from other accounting firms, both large and small, is the active participation in all audits by the audit partner, not just in the planning stages and final report presentation, but throughout all phases of the audit. Our management is dedicated to fostering a team approach among all members of the firm. Our goal as a team is to provide the best service possible, both from a technical standpoint and a relational standpoint. In this regard, we are committed to serving and partnering with our clients by returning phone calls promptly and being available throughout the year.

Our firm consists of approximately twenty-five accountants and support staff who successfully provide ongoing services to hundreds of clients.

LICENSE TO PRACTICE

Hoelting & Company, Inc. is a licensed firm in the State of Colorado. A copy of our license is included in the “Additional Information” section of this proposal. Hoelting & Company has not been suspended or debarred by the federal government.

PEER REVIEW

Hoelting & Company participates in the coordinated AICPA and State Society peer review program. The firm has also been a member of the AICPA Governmental Audit Quality Control Center since 2008. As a member of the Center, we are subject to additional quality control standards and have access to additional resources which enhance the quality of our governmental audits.

Our most recent peer review, for the period ending May 31, 2023, resulted in an unmodified opinion, without a letter of comments. Prior peer reviews have also been unmodified. Copies of this peer review report are included in the “Additional Information” section of this proposal.

REFERENCES

Audits of Charter Schools and School Districts

GOAL Academy

Scope of work	- Audit of basic financial statements	
Date(s)	- June 30, 2015 to Current	
Engagement partner	- Tom Sistare	
Principal client contact	- Bryana Burns	(719) 726-8618

James Irwin Charter Schools

Scope of work	- Audit of basic financial statements	
Date(s)	- June 30, 2019 to Current	
Engagement partner	- Tom Sistare	
Principal client contact	- Courtney Kennedy	(719) 302-9004

Mountain Song Community School

Scope of work	- Audit of basic financial statements	
Date(s)	- June 30, 2014 to Current	
Engagement partner	- Tom Sistare	
Principal client contact	- Shannon Grant	(800) 593-9011 Ext 4

Thomas MacLaren School

Scope of work	- Audit of basic financial statements	
Date(s)	- June 30, 2013 to Current	
Engagement partner	- Tom Sistare	
Principal client contact	- Kate Kewley	(719) 313-4488

REFERENCES

Audits of Charter Schools and School Districts (continued)

Manitou School District No. 14

Scope of work	- Audit of basic financial statements	
Date(s)	- June 30, 1982 to Current	
Engagement partner	- Tom Sistare	
Principal client contact	- Suzi Thompson	(719) 685-2015

Pueblo School District 60

Scope of work	- Audit of basic financial statements	
Date(s)	- June 30, 2011 to Current	
Engagement partner	- Tom Sistare	
Principal client contact	- Lana Niehans	(719) 523-3077

Widefield School District 3

Scope of work	- Audit of basic financial statements	
Date(s)	- June 30, 2010 to Current	
Engagement partner	- Tom Sistare	
Principal client contact	- Terry Kimber	(719) 391-3026

In addition to the references above, Hoelting & Company provides auditing and accounting services to other governmental entities, including school districts, charter schools, and special districts. A listing of these other governmental entities can be found in the “Additional Information” section of this proposal.

PROPOSED AUDIT TEAM

Chris Banta is an audit partner at Hoelting & Company and would be responsible for the supervision and review of all work related to the financial audit. During the engagement, Chris will also be available to assist the School with governmental GAAP, new accounting developments, CDE pronouncements, and best practices.

Shani Cottrell is an audit manager at Hoelting & Company and has extensive experience auditing charter schools, school districts and other Colorado local governments.

Chris and Shani are licensed as Certified Public Accountants in the State of Colorado and are members of the American Institute of Certified Public Accountants (AICPA) and the Colorado Society of Certified Public Accountants (CSCPA).

Assistance from other staff accountants may be required on a full or part-time basis.

No staff members have been subject to corrective action by regulatory authorities.

QUALIFICATIONS OF STAFF

Resumes of the proposed audit team are included in the “Additional Information” section of this proposal. A listing of staff responsibilities is listed in the “Audit Plan” section of this proposal.

CONTINUING PROFESSIONAL EDUCATION

All staff assigned to the audit have met the continuing education requirements of the 2018 Yellow Book (most recent addition). Individuals who work on audits subject to the *Government Auditing Standards*, and those responsible for planning, directing, conducting substantial portions of the fieldwork, or reporting on audits subject to *Government Auditing Standards* must obtain at least eighty hours of CPE every two years, with a minimum of twenty hours of CPE completed each year. At least eighty hours of CPE must directly enhance the auditor’s professional proficiency to perform audits and/or attestation engagements. Twenty-four of the eighty hours of CPE must be in subjects directly related to the government environment and government auditing. Specific or unique environments of our governmental audit clients are considered in selecting CPE programs.

INDEPENDENCE

Hoelting & Company, Inc. is independent of Parker Performing Arts School as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards* in that:

- a) No firm personnel have a direct or material financial interest in Parker Performing Arts School.
- b) No firm personnel or their relatives are associated with Parker Performing Arts School in the capacity of employee, manager or member of the board of directors.

TRANSITION PROCESS

TRANSITION PROCESS

An essential step when starting work with a new audit client is reviewing the work of the predecessor audit firm and inquiring about the prior year's audit. Following a successful award, we will ask that you contact your prior audit firm and request that they allow us to review their workpapers from your most recent audit and respond to our inquires. Generally, this can be accomplished with a letter to the auditor in charge last year's audit.

We will arrange a time and date with that firm to review their workpapers. During that meeting, we will inquire about their knowledge of any instances of fraud, internal control matters, and any unusual accounting policies. We will also request certain workpapers in order to substantiate opening balances for the current audit period.

Prior to the start of interim work, we will ask that you provide the following items for our permanent file:

- Copies of bond official statements, COPs, loans, and leases, along with debt service schedules for each.
- Schedule of defeased debt.
- Organizational chart.
- Copies of School policies, specifically:
 - Deposit and investment
 - Capital assets
 - Vacation and sick leave
 - Retirement
 - Others as they relate to the audit
- Documentation of internal controls.
- Completed "Flow of information documentation" form (provided by Hoelting).
- Copies of pension or other retirement plans.
- Copies of contracts/agreements of audit significance.

ASSISTANCE FROM SCHOOL PERSONNEL

We presume the books and records will be in good condition, closed timely, and that accounts will be fully adjusted and reconciled with adequate detail scheduling. Assistance by your staff will be needed to accumulate and understand information, to make supporting documentation and records available, and to assist in schedule preparation or analysis, as necessary.

It is our understanding that School personnel will prepare/provide the following:

- Excel file of trial balances for each fund a week prior to start of fieldwork
- For interim control testing, documentation of internal controls of specific accounting systems in the areas of cash receipts, cash disbursements, purchasing, capital assets, payroll, financial reporting, computer processing, and budgeting
- Copies of selected audit working papers
- Preparation of all written confirmation documents for mailing by our firm
- Management discussion and analysis
- Schedule of Expenditures of Federal Awards
- TABOR calculation

AUDIT PLAN

BUDGETED HOURS & SEQUENCE FOR AUDIT PROCEDURES

Proposed segmentation of the engagement, level of staff and number of hours to be assigned to each proposed segment of the engagement:

<u>Segment</u>	<u>Level of Staff</u>	<u># of Hours</u>
Interim:		
• Communicate with prior auditor	Senior	1
• Perform procedures to obtain an understanding of internal control	Senior and Staff accountant	2
• Documentation of understanding of controls	Senior and Staff accountant	2
• Walk-through and test selected controls;	Senior and Staff accountant	3
Planning:		
• Assess control risk	Partner and Senior	1
• Determine audit risk and materiality	Senior	1
• Prepare audit programs	Senior	1
• Staff conferences to draw up initial audit strategy.	All Staff	2
• Brainstorming	All Staff	2
Fieldwork:		
• Complete work as outlined in audit programs	All Staff	42
• Prepare financial statements	Staff Accountant	8
• Review of workpapers and financial statements	Partner and Manager	8
• Processing of report and clerical	Clerical	2
• Exit conference with client	Partner/Manager	1

Budgeted Hours & Sequence for Audit Procedures (continued)

- a. Preplanning sets the stage for the audit. Our audit team gains a basic understanding of the organization and its operations by reviewing financial statements and determining other areas that need further examination.
- b. An understanding of the School's internal control structure will be gathered by review of internal control documentation, and interview and observation of the School's personnel. Significant controls will be tested for effectiveness.
- c. Risk assessment includes evaluating operations of all significant functional areas by interviewing management and observing processes and procedures. Procedures in this phase include documenting your accounting system, evaluating internal controls, understanding revenue generation, reviewing executed agreements, reviewing minutes, evaluating fraud risk, and performing a preliminary analysis of financial information for historical trends and comparisons.
- d. Brainstorming evaluates conditions and findings identified in order to develop a strategic audit plan that is responsive to any fraud risks.
- e. Substantive tests when applied will probably not include statistical sampling, as other tests, through past experience, have proven to be more efficient and cost effective. However, we may use random sampling. If sampling is used, a sample size of 25-60 would generally be used.
- f. Analytical procedures will include comparison of revenue and expenditures for the current year to the prior, and the comparison of actual to budget. Amounts in excess of materiality specifications will be further examined.
- g. Our approach in determining the compliance with laws and regulations that will be subject to audit test work will be to test the School's compliance with the requirements as set forth by the Colorado Department of Education. These requirements are set forth in the Colorado Department of Education Financial Policies and Procedures Handbook of Rules and Regulations.
- h. We will prepare the draft financial statements for management review and assist with implementation of GASB pronouncements.

TIMELINE FOR AUDIT PROCEDURES

Planning	By July 1
Fieldwork	By August 31
Draft audit report	By District/CSI deadline
Submission of final audit report and management letter	By District/CSI deadline

Audit work will be completed by the above deadlines.

Working papers will be maintained for 7 years following each year's audit.

ADDITIONAL INFORMATION

<p>Colorado Department of Regulatory Agencies Division of Professions and Occupations</p> <p>Board of Accountancy Hoelting & Company, Inc. Public Accounting Firm</p> <p>FRM.0013079 09/01/2023 Number Issue Date Active 08/31/2026 Credential Status Expire Date Verify this credential at: dpo.colorado.gov</p> <p>1879 <i>[Signature]</i></p> <p>Acting Division Director: Karen McGovern Credential Holder Signature</p>	<p>Colorado Department of Regulatory Agencies Division of Professions and Occupations</p> <p>Board of Accountancy Hoelting & Company, Inc. Public Accounting Firm</p> <p>FRM.0013079 09/01/2023 Number Issue Date Active 08/31/2026 Credential Status Expire Date Verify this credential at: dpo.colorado.gov</p> <p>1879 <i>[Signature]</i></p> <p>Acting Division Director: Karen McGovern Credential Holder Signature</p>
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1560 Broadway, Suite 1350, Denver, CO 80202 P 303.894.7800 F 303.894.7693 dpo.colorado.gov





6025 SOUTH QUEBEC STREET, SUITE 260
CENTENNIAL, COLORADO 80111
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WWW.WCRCPA.COM

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 15, 2023

To the Shareholders of Hoelting & Company, Inc.
and the Peer Review Committee of the Colorado Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hoelting & Company, Inc. (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Hoelting & Company, Inc. in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Hoelting & Company, Inc. has received a peer review rating of pass.

Watson Coon Ryan, LLC

Watson Coon Ryan, LLC

Other Governmental Audit and Accounting Services Performed in Colorado

Listed below are governmental organizations to which we have provided auditing and accounting services to in recent years:

Charter Schools

Academy for Advanced and Creative Learning
Ascent Classical Academy
AXIS International Academy
Belle Creek Charter School
Bromley East Charter School
CIVA Charter School
Cherry Creek Academy
Colorado International Language Academy
Colorado Springs Charter Academy
Community Prep School
Compass Community Collaborative School
Crown Point Academy
Eastlake High School
Fort Collins Montessori School
Grand Peak Academy
High Point Academy
Leman Academy of Excellence
Liberty Tree Academy
New Summit Charter Academy
Northern Colorado Academy of Arts and Knowledge
North Star Academy
Odyssey School of Denver
Rocky Mountain Classical Academy
Roosevelt Charter Academy

School Districts

Cheyenne Mountain District 12
Cripple Creek-Victor School District
Custer County School District
Falcon School District 49
Fountain-Ft. Carson School District 8
Salida School District
Woodland Park School District RE-2
Pueblo County School District 70

Resume of **CHRIS BANTA, CPA, Audit Partner**

Experience

Hoelting & Company, Inc.

Colorado Springs, CO

Audit Partner

January 2026 – Present

- In charge of financial audits, reviews, and compilations of various entities (school districts, charter schools, other local governments, not-for-profit entities).
- Auditing compliance with Federal and State statutory regulations (TABOR, Single Audit Act of 1996, etc.)
- Supervision of staff accountants; managing concurrent assignments; reviewing workpaper preparation.
- Preparation and review of complete GAAP financial statements including footnote disclosures.
- Assist in the preparation of and review of exempt organization informational tax returns (IRS Form 990).

Hoelting & Company, Inc.

Colorado Springs, CO

Manager and Senior

July 2021 – December 2025

- Performed financial statement audits for Colorado government and not-for profit organizations
- Led multiple audits simultaneously
- Responsible for audit engagement from planning through finalization

Hoelting & Company, Inc.

Colorado Springs, CO

Staff Accountant

July 2019-July 2021

- Performed financial statement audits for Colorado government and not-for profit organizations
- Prepared 1040, 1065, 1120, and 1120S tax returns
- Performed review and compilation engagement

Education

Colorado State University Global Campus

Masters of Professional Accountancy

University of Colorado, Colorado Springs, CO

Bachelor of Science Accounting major

Certifications

Yellow Book Certified
Certified Public Accountant, Colorado

Resume of **SHANI COTTRELL, CPA, Manager**

Experience

Hoelting & Company, Inc. Colorado Springs, CO

Manager January 2026 – Present

- Performs and oversee financial statement audits for Colorado government and not-for profit organizations
- Assists in organizing and planning engagements for timely completion
- Performs 990 information returns

Hoelting & Company, Inc. Colorado Springs, CO

Senior Auditor March 2025 – December 2025

- Performs financial statement audits for Colorado government and not-for profit organizations
- Assists in organizing and planning engagements for timely completion
- Performs 990 information returns

CBIZ Colorado Springs, CO

Senior Auditor July 2019 - March, 2025

- Performed financial statement audits for Colorado local governments, not-for profit organizations, manufacturing firms, and HUD-insured multi-family projects
- Managed audits as the in-charge from planning through finalization
- Performed review and compilation engagements

Education

Colorado State University Global Campus
Masters of Professional Accountancy

University of Colorado, Colorado Springs, CO
Bachelor of Science Accounting major

Certifications

Yellow Book Certified
Certified Public Accountant, Colorado

PRICING

**Parker Performing Arts School
All Inclusive Fixed-Fee Schedule**

Time and cost to perform audit

*Total All-Inclusive Maximum Price**:*

Fiscal year	<u>2026</u>	<u>2027</u>	<u>2028</u>
Hours	76	68	68
Fee	<u>\$ 11,750</u> <u>\$ 11,750</u>	\$ 10,800	\$ 11,350

Rates of Staff and Anticipated Hours - FY 2025:

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Extended Cost Total</u>
Partner	6	\$ 420	\$ 2,520
Managers	10	210	2,100
Seniors	16	160	2,560
Staff Accountants	42	105	4,410
Clerical	<u>2</u>	80	<u>160</u>
Total	<u>76</u>		<u>\$ 11,750</u>

** The all inclusive maximum price is based on the anticipated assistance from school personnel as outlined in the "Transition Process" section of this proposal, and no changes in the scope of the engagement (i.e. significant new GASB pronouncements, new bond/lease issuance, or scope limitations). For such additional services, the above standard hourly rates would be charged based on the level of responsibility. Half of standard hourly rates, local per diem, and standard mileage will be billed for travel in addition to the above audit fees, if out of town travel is required. Short phone calls and emails for general questions on accounting and auditing matters will not incur additional charges, unless additional research is required.

Additional services (only if required/requested)

Fiscal year	<u>2026</u>	<u>2027</u>	<u>2028</u>
<i>Prepare Federal Form 990</i>			
School	\$ 1,600	\$ 1,675	\$ 1,775
Other 990s (each)	\$ 1,050	\$ 1,100	\$ 1,175

Coversheet

February Financials Review

Section: V. Actionable Business
Item: B. February Financials Review
Purpose: FYI
Submitted by:
Related Material: PPA February 2026 Board Report.pdf

PARKER PERFORMING ARTS BUDGET BOARD REPORT

February 28, 2026

Overview – Attachments included in this report as of and for the period ending February 28, 2026:

- Balance Sheet compared to Previous Year
- Profit and Loss compared to Budget
- Balance Sheet by Month
- Profit and Loss by Month
- Spotlight Program Profit and Loss
- Bank Transaction Detail
- Profit and Loss Expanded

Highlights and Exceptions to the Report: [The revised FY26 budget is reflected in these financials](#)

Balance Sheet

Assets – Cash in all accounts was \$3,136,627 compared to \$2,820,573 last year. Accounts receivable are \$4,119 compared to \$0 in February of 2025. Prepaid expenses are \$0 compared to \$43,156 last year. Total assets were \$3,140,747 compared to \$2,863,729 at the same time last year.

Liabilities – Accounts payable were \$15,250 compared to \$30,629 last year. Credit card debt was \$7,215 compared to \$8,726 on February 28, 2025. Year-end and other current liabilities were \$433,990 compared to \$441,184 at the same time last year. Total liabilities were \$456,456 compared to \$480,540 in the prior year.

Fund Balance – Net income was \$88,491 compared to \$269,423 the previous year. Total fund balance was \$2,696,326 which includes \$288,500 for TABOR reserve, and \$2,395,791 unrestricted fund balance, compared to last year's unrestricted fund balance of \$2,077,034.

Income Statement Compared to Budget

Income – Total income was \$6,381,510 which represents 67% of the budgeted total of \$9,558,821. We are 67% of the way through the year and we have received 67% of our PPR/MLO funding from the district.

Expense – Expenses were \$6,293,020 compared to the budgeted total of \$9,307,258. This is 68% of the year's total budgeted expense. The school has budgeted a net income of \$251,563 for the year.

Items that are \$10K or 10% over expected expenses are in the following areas:

- 0400 – Purchased Property services – 85% of budget spent – reflects 8/9 lease payments

PARKER PERFORMING ARTS SCHOOL BOARD FINANCIAL DASHBOARD February 28, 2026

		GREEN	YELLOW	RED
CURRENT RATIO(current assets/current liabilities)	6.88	1.75	1.5	1.25
CASH LIQUIDITY RATIO(cash/current liabilities)	6.87	1.5	1.25	1
DAYS CASH ON HAND	123.01	>90	<90	<30

		GREEN	YELLOW	RED
PROJECTED UNASSIGNED FUND BALANCE	\$ 2,402,247	> 10% of Expenses or \$930,726	> 5% of Expenses or \$465,363	> 0% of Expenses or \$0

BALANCE SHEET OVERVIEW	
TOTAL ASSETS	\$ 3,140,747
TOTAL LIABILITIES	\$ 456,456
6710 · Nonspendable Fund Balance	\$ -
6721 · TABOR Reserve	\$ 288,500
6770 · Unrestricted Fund Balance	\$ 2,307,301
Net Income	\$ 88,491
TOTAL FUND BALANCE	\$ 2,684,291

FY26 ENROLLMENT FORECAST	
Funded Pupil Count (FPC)	Total
Budgeted	622
Current Count	622
Variance	0
Funding Variance vs. Budget	\$0

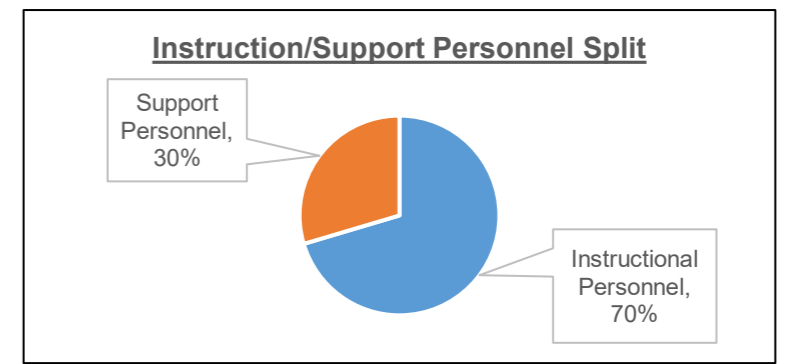
SPOTLIGHT NET INCOME	\$21,725
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PROFIT & LOSS vs. BUDGET OVERVIEW			
	ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
TOTAL INCOME	\$ 6,381,510	\$ 9,558,821	67%
TOTAL EXPENSES	\$ 6,293,020	\$ 9,307,258	68%
NET INCOME	\$ 88,491	\$ 251,563	35%

Operating Budget Comparisons		
	YTD Expense	% of Operating Budget
Personnel	\$ 3,772,222	41%
Facility	\$ 1,731,656	19%

Percentage of the way through the fiscal year: 67%
Items that are 10% or \$10,000 over the budget are as follows:

- Purchased Property Services (0400) - 85% of budget spent



Parker Performing Arts School
Profit & Loss Budget vs. Actual
 July 2025 through February 2026

	<u>Jul '25 - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
1000 · Local Revenue	447,406	611,831	-164,425	73%
3000 · State Revenue	164,051	390,198	-226,147	42%
4000 · Federal Revenue	88,700	88,700	0	100%
5200 · Fund Transfer	-40,000	-60,000	20,000	67%
5700 · Per Pupil Revenue & MLO	5,721,353	8,528,092	-2,806,739	67%
Total Income	6,381,510	9,558,821	-3,177,311	67%
Gross Profit	6,381,510	9,558,821	-3,177,311	67%
Expense				
0100 · Salaries	2,859,480	4,385,712	-1,526,232	65%
0200 · Benefits	912,742	1,573,665	-660,923	58%
0300 · Purchased Prof & Tech Services	152,279	217,367	-65,088	70%
0400 · Purchased Property Services	1,513,784	1,780,273	-266,489	85%
0500 · Other Purchased Services	430,737	669,397	-238,660	64%
0600 · Supplies	286,903	389,534	-102,631	74%
0700 · Property	6,679	43,310	-36,631	15%
0800 · Other Expenses	36,877	105,000	-68,123	35%
0900 · Other Uses of Funds	93,539	143,000	-49,461	65%
Total Expense	6,293,020	9,307,258	-3,014,238	68%
Net Ordinary Income	88,491	251,563	-163,072	35%
Net Income	88,491	251,563	-163,072	35%

Parker Performing Arts School
Profit & Loss by Month
July 2025 through February 2026

	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>TOTAL</u>
Ordinary Income/Expense									
Income									
1000 · Local Revenue	36,452	108,873	62,546	49,925	63,217	51,118	41,506	33,770	447,406
3000 · State Revenue	21,751	21,075	21,075	636	21,075	56,919	636	20,883	164,051
4000 · Federal Revenue	0	88,700	0	0	0	0	0	0	88,700
5200 · Fund Transfer	0	-10,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-40,000
5700 · Per Pupil Revenue & MLO	771,859	716,034	716,034	718,207	716,034	694,750	694,218	694,218	5,721,353
Total Income	<u>830,061</u>	<u>924,683</u>	<u>794,655</u>	<u>763,768</u>	<u>795,327</u>	<u>797,786</u>	<u>731,360</u>	<u>743,870</u>	<u>6,381,510</u>
Gross Profit	830,061	924,683	794,655	763,768	795,327	797,786	731,360	743,870	6,381,510
Expense									
0100 · Salaries	347,752	342,365	358,093	355,029	391,132	352,809	354,126	358,174	2,859,480
0200 · Benefits	103,620	118,071	112,530	116,159	119,515	111,750	114,495	116,603	912,742
0300 · Purchased Prof & Tech Services	22,058	22,488	21,428	20,915	11,545	15,937	19,625	18,283	152,279
0400 · Purchased Property Services	178,623	192,045	188,969	202,739	196,787	181,612	185,618	187,393	1,513,784
0500 · Other Purchased Services	49,700	97,250	46,330	57,352	46,930	45,828	44,934	42,412	430,737
0600 · Supplies	146,495	26,594	20,184	26,221	15,629	15,090	17,970	18,721	286,903
0700 · Property	1,413	1,441	356	3,265	203	0	0	0	6,679
0800 · Other Expenses	16,866	203	134	1,117	2,026	2,037	13,588	906	36,877
0900 · Other Uses of Funds	11,692	11,692	11,692	11,692	11,692	11,692	11,692	11,692	93,539
Total Expense	<u>878,220</u>	<u>812,148</u>	<u>759,716</u>	<u>794,490</u>	<u>795,459</u>	<u>736,756</u>	<u>762,048</u>	<u>754,184</u>	<u>6,293,020</u>
Net Ordinary Income	<u>-48,159</u>	<u>112,535</u>	<u>34,940</u>	<u>-30,722</u>	<u>-132</u>	<u>61,031</u>	<u>-30,688</u>	<u>-10,314</u>	<u>88,491</u>
Net Income	<u>-48,159</u>	<u>112,535</u>	<u>34,940</u>	<u>-30,722</u>	<u>-132</u>	<u>61,031</u>	<u>-30,688</u>	<u>-10,314</u>	<u>88,491</u>

Parker Performing Arts School
Bank Transaction Detail
As of February 28, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	02/02/2026	DBT	Guardian		-SPLIT-	-832.77	845,873.58
Deposit	02/03/2026			Deposit	1770c · Participation Fees	53.16	845,926.74
Deposit	02/03/2026			Deposit	1310 · Tuition - Before and After Care	112.62	846,039.36
Check	02/03/2026	ACH	AXA-Equitable		-SPLIT-	-1,398.00	844,641.36
Check	02/03/2026	ACH	Lincoln National Life Insurance Company		-SPLIT-	-1,319.54	843,321.82
Check	02/03/2026	DBT	Level 3 Communications		0534 · Online Services	-1,080.82	842,241.00
Deposit	02/04/2026			Deposit	1770c · Participation Fees	120.81	842,361.81
Deposit	02/04/2026			Deposit	1310 · Tuition - Before and After Care	210.80	842,572.61
Deposit	02/04/2026			Deposit	1760 · Gifts/Contributions	400.00	842,972.61
Check	02/04/2026	DBT	Sam's Club		0615 · Onsite Food	-53.94	842,918.67
Deposit	02/05/2026			Deposit	1770c · Participation Fees	43.49	842,962.16
Deposit	02/05/2026			Deposit	-SPLIT-	135.31	843,097.47
Deposit	02/06/2026			Deposit	1760 · Gifts/Contributions	9.48	843,106.95
Deposit	02/06/2026			Deposit	1770c · Participation Fees	18.51	843,125.46
Deposit	02/06/2026			Deposit	1310 · Tuition - Before and After Care	32.65	843,158.11
Deposit	02/06/2026			Deposit	-SPLIT-	96.65	843,254.76
Deposit	02/06/2026			Deposit	1770c · Participation Fees	115.98	843,370.74
Check	02/06/2026	DBT	Teachers Pay Teachers		0610a · General Classroom Supplies	-90.72	843,280.02
General Journal	02/09/2026	Bill.com		BILL 02/09/26 Payables Funding	1072 · Bill.com Money Out Clearing	-35,340.31	807,939.71
Deposit	02/09/2026			Deposit	1770b · Activity Tickets/Passes	4.55	807,944.26
Deposit	02/09/2026			Deposit	1760 · Gifts/Contributions	5.80	807,950.06
Deposit	02/09/2026			Deposit	1770b · Activity Tickets/Passes	9.10	807,959.16
Deposit	02/09/2026			Deposit	1310 · Tuition - Before and After Care	37.81	807,996.97
Deposit	02/09/2026			Deposit	-SPLIT-	104.39	808,101.36
Deposit	02/09/2026			Deposit	-SPLIT-	252.27	808,353.63
Deposit	02/09/2026			Deposit	-SPLIT-	540.28	808,893.91
Deposit	02/09/2026			Deposit	1310 · Tuition - Before and After Care	542.45	809,436.36
Deposit	02/09/2026			Deposit	1310 · Tuition - Before and After Care	3,403.30	812,839.66
Deposit	02/09/2026			Deposit	3113 · Cap Constr	20,247.02	833,086.68
Check	02/09/2026	DBT	Storquest Parker		0441 · Lease of Land & Buildings	-257.00	832,829.68
Deposit	02/10/2026			Deposit	1770c · Participation Fees	42.53	832,872.21
Deposit	02/10/2026			Deposit	1310 · Tuition - Before and After Care	611.52	833,483.73
Check	02/10/2026	ACH	Bill.com		0313 · Banking Service Fees	-168.97	833,314.76
Deposit	02/11/2026			Deposit	1740 · Fees	19.33	833,334.09
Deposit	02/11/2026			Deposit	-SPLIT-	171.08	833,505.17
Deposit	02/11/2026			Deposit	1310 · Tuition - Before and After Care	220.40	833,725.57
Check	02/11/2026	DBT	United Healthcare		-SPLIT-	-37,121.96	796,603.61
Deposit	02/12/2026			Deposit	1310 · Tuition - Before and After Care	38.00	796,641.61
Deposit	02/12/2026			Deposit	1770c · Participation Fees	42.53	796,684.14
Deposit	02/12/2026			Deposit	-SPLIT-	57.99	796,742.13
Check	02/12/2026	DBT	Level 3 Communications		0534 · Online Services	-1,069.94	795,672.19
Check	02/12/2026	ACH	Kangarootime		0810 · Dues and Fees	-150.00	795,522.19
General Journal	02/13/2026	Bill.com		BILL 02/13/26 Payables Funding	1072 · Bill.com Money Out Clearing	-217.00	795,305.19
Deposit	02/13/2026			Deposit	1770c · Participation Fees	42.53	795,347.72
Deposit	02/17/2026			Deposit	1770b · Activity Tickets/Passes	22.70	795,370.42
Deposit	02/17/2026			Deposit	1770c · Participation Fees	35.02	795,405.44
Deposit	02/17/2026			Deposit	1770c · Participation Fees	42.53	795,447.97
Deposit	02/17/2026			Deposit	1770c · Participation Fees	42.53	795,490.50
Deposit	02/17/2026			Deposit	1770c · Participation Fees	43.49	795,533.99
Deposit	02/17/2026			Deposit	1770b · Activity Tickets/Passes	53.17	795,587.16
Deposit	02/17/2026			Deposit	-SPLIT-	147.88	795,735.04
Deposit	02/17/2026			Deposit	1310 · Tuition - Before and After Care	298.84	796,033.88

Parker Performing Arts School
Bank Transaction Detail
As of February 28, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	02/17/2026			Deposit	-SPLIT-	489.08	796,522.96
Deposit	02/17/2026			Deposit	1310 · Tuition - Before and After Care	2,751.05	799,274.01
Check	02/17/2026	DBT	Centennial ARC Thrift Store		0610c · Production Supplies	-117.58	799,156.43
Check	02/17/2026	DBT	Goodwill		0610c · Production Supplies	-75.00	799,081.43
Check	02/17/2026	DBT	TEQ Lease		0913 · Redemption of Principal	-11,347.40	787,734.03
Deposit	02/18/2026			Deposit	1770c · Participation Fees	42.53	787,776.56
Deposit	02/18/2026			Deposit	1310 · Tuition - Before and After Care	69.65	787,846.21
Deposit	02/18/2026			Deposit	1770b · Activity Tickets/Passes	82.97	787,929.18
Deposit	02/18/2026			Deposit	1310 · Tuition - Before and After Care	400.00	788,329.18
Deposit	02/19/2026			Deposit	1760 · Gifts/Contributions	644.00	788,973.18
Deposit	02/19/2026			Deposit	1770c · Participation Fees	43.49	789,016.67
Deposit	02/19/2026			Deposit	1310 · Tuition - Before and After Care	334.40	789,351.07
Deposit	02/19/2026			Deposit	1770b · Activity Tickets/Passes	606.76	789,957.83
Check	02/19/2026	DBT	Harbor Plaza Mini Storage		0441 · Lease of Land & Buildings	-204.00	789,753.83
Check	02/19/2026	ACH	Waste Management		0421 · Disposal Services	-1,731.11	788,022.72
Deposit	02/20/2026			Deposit	-SPLIT-	244.53	788,267.25
Deposit	02/20/2026			Deposit	1770b · Activity Tickets/Passes	313.01	788,580.26
Check	02/20/2026	ACH	Xcel Energy		0621 · Natural Gas	-1,926.22	786,654.04
Check	02/20/2026	ACH	Paylocity		0313 · Banking Service Fees	-1,618.70	785,035.34
Deposit	02/23/2026			Deposit	1770b · Activity Tickets/Passes	38.54	785,073.88
Deposit	02/23/2026			Deposit	-SPLIT-	72.49	785,146.37
Deposit	02/23/2026			Deposit	1310 · Tuition - Before and After Care	80.41	785,226.78
Deposit	02/23/2026			Deposit	-SPLIT-	95.68	785,322.46
Deposit	02/23/2026			Deposit	1770b · Activity Tickets/Passes	170.41	785,492.87
Deposit	02/23/2026			Deposit	-SPLIT-	182.67	785,675.54
Deposit	02/23/2026			Deposit	1310 · Tuition - Before and After Care	325.80	786,001.34
Deposit	02/23/2026			Deposit	-SPLIT-	388.54	786,389.88
Deposit	02/23/2026			Deposit	1310 · Tuition - Before and After Care	2,753.06	789,142.94
Check	02/23/2026	DBT	Ebill		-SPLIT-	-372.61	788,770.33
Deposit	02/24/2026			Deposit	1770c · Participation Fees	42.53	788,812.86
Deposit	02/24/2026			Deposit	-SPLIT-	43.49	788,856.35
Deposit	02/24/2026			Deposit	-SPLIT-	149.79	789,006.14
Deposit	02/24/2026			Deposit	-SPLIT-	490,951.12	1,279,957.26
Check	02/24/2026	DBT	Pinnacol Assurance		0526 · Worker's Comp	-1,560.00	1,278,397.26
Check	02/24/2026	ACH	Square		1770b · Activity Tickets/Passes	-6.33	1,278,390.93
General Journal	02/25/2026	Bill.com		BILL 02/25/26 Payables Funding	1072 · Bill.com Money Out Clearing	-12,906.56	1,265,484.37
Deposit	02/25/2026			Deposit	-SPLIT-	162.38	1,265,646.75
Deposit	02/25/2026			Deposit	1310 · Tuition - Before and After Care	267.85	1,265,914.60
Deposit	02/25/2026			Deposit	1770b · Activity Tickets/Passes	330.11	1,266,244.71
Check	02/25/2026	ACH	American Express		7421a · American Express Card	-12,179.35	1,254,065.36
Check	02/25/2026	DBT	Stonegate Village Metropolitan District		0411 · Water/Sewer	-1,433.16	1,252,632.20
Deposit	02/26/2026			Deposit	1310 · Tuition - Before and After Care	38.00	1,252,670.20
Deposit	02/26/2026			Deposit	1770b · Activity Tickets/Passes	42.49	1,252,712.69
Deposit	02/26/2026			Deposit	1770c · Participation Fees	42.53	1,252,755.22
Deposit	02/26/2026			Deposit	1770c · Participation Fees	42.53	1,252,797.75
Check	02/26/2026	ACH	Cheddar Up		0810 · Dues and Fees	-420.00	1,252,377.75
Check	02/26/2026	ACH	Core Electric		0622 · Electricity	-2,710.56	1,249,667.19
Check	02/27/2026	ACH	Colorado PERA		-SPLIT-	-114,142.78	1,135,524.41
Check	02/27/2026	ACH	Voya - PERA 401k		7471Q · PERA 401(k)	-510.03	1,135,014.38
General Journal	02/27/2026	2.27.26 PR	Support:2800 Support Services-Central	First Bank	0525 · Unemployment	-271,463.38	863,551.00
General Journal	02/27/2026	2.27.26 PR	Support:2800 Support Services-Central	First Bank	0525 · Unemployment	-43,358.85	820,192.15
General Journal	02/27/2026	2.27.26 PR	Support:2800 Support Services-Central	First Bank	0525 · Unemployment	-210.87	819,981.28

Parker Performing Arts School
Bank Transaction Detail
As of February 28, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	02/27/2026			Deposit	1310 · Tuition - Before and After Care	169.60	820,150.88
Deposit	02/27/2026			Deposit	1770c · Participation Fees	173.01	820,323.89
Deposit	02/27/2026			Deposit	1310 · Tuition - Before and After Care	300.65	820,624.54
Check	02/27/2026	ACH	1st Bank		0313 · Banking Service Fees	-44.00	820,580.54
Check	02/27/2026	DBT	Healthcare Medical Waste		0339 · Other Professional Services	-264.53	820,316.01
Total 8101a · First Bank						-25,337.82	820,316.01
8101c · First Bank PCA							9,737.72
Check	02/02/2026	DBT	Amazon		0610a · General Classroom Supplies	-12.98	9,724.74
Check	02/02/2026	DBT	Amazon		0610a · General Classroom Supplies	-415.86	9,308.88
Check	02/02/2026	DBT	Amazon		0610a · General Classroom Supplies	-39.99	9,268.89
Check	02/03/2026	DBT	Amazon		0610a · General Classroom Supplies	-25.00	9,243.89
Check	02/04/2026	DBT	Amazon		0610a · General Classroom Supplies	-52.84	9,191.05
Check	02/04/2026	DBT	Amazon		0610a · General Classroom Supplies	-9.98	9,181.07
Check	02/05/2026	DBT	Amazon		0610a · General Classroom Supplies	-6.98	9,174.09
Check	02/09/2026	DBT	Storquest Parker		0441 · Lease of Land & Buildings	-217.00	8,957.09
Check	02/10/2026	DBT	Amazon		0610a · General Classroom Supplies	-39.56	8,917.53
Check	02/11/2026	DBT	King Soopers		0615 · Onsite Food	-67.41	8,850.12
Check	02/11/2026	DBT	Amazon		0610a · General Classroom Supplies	-168.36	8,681.76
Check	02/11/2026	DBT	Amazon		0610a · General Classroom Supplies	-6.99	8,674.77
Check	02/12/2026	DBT	King Soopers		0615 · Onsite Food	-25.66	8,649.11
Check	02/13/2026	DBT	Costco		0615 · Onsite Food	-177.57	8,471.54
Check	02/13/2026	DBT	Walmart		0610a · General Classroom Supplies	-27.04	8,444.50
Check	02/19/2026	DBT	Amazon		0610a · General Classroom Supplies	-6.99	8,437.51
Check	02/19/2026	DBT	Amazon		0610a · General Classroom Supplies	-28.06	8,409.45
Check	02/19/2026	DBT	Amazon		0610a · General Classroom Supplies	-49.83	8,359.62
Check	02/20/2026	DBT	Amazon		0610a · General Classroom Supplies	-13.57	8,346.05
Check	02/20/2026	DBT	Amazon		0610a · General Classroom Supplies	-63.17	8,282.88
Check	02/23/2026	DBT	Amazon		0610a · General Classroom Supplies	-81.63	8,201.25
Check	02/24/2026	DBT	Amazon		0610a · General Classroom Supplies	-12.77	8,188.48
Check	02/24/2026	DBT	Amazon		0610a · General Classroom Supplies	-16.98	8,171.50
Check	02/24/2026	DBT	Amazon		0610a · General Classroom Supplies	-10.68	8,160.82
Check	02/24/2026	DBT	Amazon		0610a · General Classroom Supplies	-5.99	8,154.83
Check	02/25/2026	DBT	Amazon		0610a · General Classroom Supplies	-16.88	8,137.95
Check	02/27/2026	ACH	1st Bank		0313 · Banking Service Fees	-2.00	8,135.95
Check	02/27/2026	DBT	Sam's Club		0610a · General Classroom Supplies	-195.12	7,940.83
Deposit	02/27/2026			Deposit	0610a · General Classroom Supplies	11.24	7,952.07
Total 8101c · First Bank PCA						-1,785.65	7,952.07
8101e · First Bank Investment							1,254,884.26
Deposit	02/27/2026			Interest	1500 · Interest Income	3,172.88	1,258,057.14
Total 8101e · First Bank Investment						3,172.88	1,258,057.14
7421a · American Express Card							-6,342.05
Credit Card Charge	02/01/2026		Google Ads		0540 · Advertising	-300.35	-6,642.40
Credit Card Charge	02/01/2026		Facebook		0540 · Advertising	-8.73	-6,651.13
Credit Card Charge	02/01/2026		Amazon		0610a · General Classroom Supplies	-171.36	-6,822.49
Credit Card Charge	02/01/2026		Amazon		0610a · General Classroom Supplies	-4.99	-6,827.48
Credit Card Charge	02/01/2026		Amazon		0610a · General Classroom Supplies	-134.11	-6,961.59
Credit Card Charge	02/01/2026		Amazon		0610a · General Classroom Supplies	-23.94	-6,985.53
Credit Card Charge	02/01/2026		Extra Space		0441 · Lease of Land & Buildings	-240.00	-7,225.53
Credit Card Charge	02/01/2026		Extra Space		0441 · Lease of Land & Buildings	-476.50	-7,702.03
Credit Card Charge	02/01/2026		Extra Space		0441 · Lease of Land & Buildings	-513.50	-8,215.53
Credit Card Charge	02/02/2026		Facebook		0540 · Advertising	-10.10	-8,225.63
Credit Card Charge	02/02/2026		Amazon		0610a · General Classroom Supplies	-76.77	-8,302.40

Parker Performing Arts School
Bank Transaction Detail
As of February 28, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Credit Card Charge	02/02/2026		Extra Space		0441 · Lease of Land & Buildings	-340.00	-8,642.40
Credit Card Charge	02/02/2026		InstaCart - Costco		0610d · Spotlight Supplies	-394.59	-9,036.99
Credit Card Charge	02/02/2026		Lowe's		0610c · Production Supplies	-59.72	-9,096.71
Credit Card Charge	02/02/2026		Minuteman Press		0550 · Printing & Reproduction	-124.46	-9,221.17
Credit Card Charge	02/03/2026		Facebook		0540 · Advertising	-8.98	-9,230.15
Credit Card Charge	02/03/2026		Amazon		0610a · General Classroom Supplies	-30.82	-9,260.97
Credit Card Charge	02/03/2026		Amazon		0610a · General Classroom Supplies	-269.95	-9,530.92
Credit Card Charge	02/03/2026		Lowe's		0610c · Production Supplies	-113.34	-9,644.26
Credit Card Charge	02/03/2026		InstaCart		0810 · Dues and Fees	-99.00	-9,743.26
Credit Card Charge	02/03/2026		Vimeo		0340 · Technical Services	-720.00	-10,463.26
Credit Card Charge	02/03/2026		Weissman Designs		0610a · General Classroom Supplies	-416.61	-10,879.87
Credit Card Charge	02/04/2026		Facebook		0540 · Advertising	-8.75	-10,888.62
Credit Card Charge	02/04/2026		InstaCart - Costco		0610d · Spotlight Supplies	-251.63	-11,140.25
Credit Card Charge	02/04/2026		Sam's Club		0610a · General Classroom Supplies	-202.78	-11,343.03
Credit Card Charge	02/04/2026		King Soopers		0615 · Onsite Food	-47.87	-11,390.90
Credit Card Charge	02/04/2026		Dick Blick Art Materials		0610a · General Classroom Supplies	-368.90	-11,759.80
Credit Card Charge	02/05/2026		Facebook		0540 · Advertising	-8.65	-11,768.45
Credit Card Charge	02/05/2026		Amazon		0610a · General Classroom Supplies	-67.98	-11,836.43
Credit Card Charge	02/05/2026		Lowe's		0610c · Production Supplies	-167.90	-12,004.33
Credit Card Charge	02/05/2026		Acutane		0610a · General Classroom Supplies	-100.00	-12,104.33
Credit Card Credit	02/06/2026		JW Pepper		0640 · Books and Periodicals - Curricu	34.00	-12,070.33
Credit Card Charge	02/06/2026		Facebook		0540 · Advertising	-11.20	-12,081.53
Credit Card Charge	02/06/2026		Disney Plus		0810 · Dues and Fees	-10.66	-12,092.19
Credit Card Charge	02/07/2026		Facebook		0540 · Advertising	-7.39	-12,099.58
Credit Card Charge	02/07/2026		Amazon		0610a · General Classroom Supplies	-21.98	-12,121.56
Credit Card Charge	02/08/2026		Facebook		0540 · Advertising	-7.92	-12,129.48
Credit Card Charge	02/09/2026		Facebook		0540 · Advertising	-9.89	-12,139.37
Credit Card Charge	02/09/2026		Amazon		0610a · General Classroom Supplies	-44.98	-12,184.35
Credit Card Charge	02/09/2026		Amazon		0610a · General Classroom Supplies	-17.08	-12,201.43
Credit Card Charge	02/09/2026		InstaCart		0610d · Spotlight Supplies	-20.82	-12,222.25
Credit Card Charge	02/09/2026		InstaCart		0610d · Spotlight Supplies	-2.32	-12,224.57
Credit Card Charge	02/09/2026		InstaCart		0610d · Spotlight Supplies	-46.89	-12,271.46
Credit Card Charge	02/09/2026		Murdochs Ranch		0610c · Production Supplies	-16.15	-12,287.61
Credit Card Charge	02/10/2026		Facebook		0540 · Advertising	-9.39	-12,297.00
Credit Card Charge	02/10/2026		Amazon		0610a · General Classroom Supplies	-58.52	-12,355.52
Credit Card Charge	02/10/2026		Amazon		0610a · General Classroom Supplies	-34.99	-12,390.51
Credit Card Charge	02/10/2026		Amazon		0610a · General Classroom Supplies	-14.67	-12,405.18
Credit Card Charge	02/10/2026		Amazon		0610a · General Classroom Supplies	-64.84	-12,470.02
Credit Card Charge	02/10/2026		Amazon		0610a · General Classroom Supplies	-44.98	-12,515.00
Credit Card Charge	02/10/2026		Amazon		0610a · General Classroom Supplies	-39.99	-12,554.99
Credit Card Charge	02/10/2026		Amazon		0610a · General Classroom Supplies	-13.64	-12,568.63
Credit Card Charge	02/10/2026		Dick Blick Art Materials		0610a · General Classroom Supplies	-66.67	-12,635.30
Credit Card Charge	02/11/2026		Facebook		0540 · Advertising	-8.89	-12,644.19
Credit Card Charge	02/11/2026		InstaCart - Costco		0610d · Spotlight Supplies	-355.76	-12,999.95
Credit Card Charge	02/11/2026		InstaCart		0610d · Spotlight Supplies	-25.99	-13,025.94
Credit Card Charge	02/12/2026		Facebook		0540 · Advertising	-8.87	-13,034.81
Credit Card Charge	02/12/2026		Amazon		0610a · General Classroom Supplies	-339.98	-13,374.79
Credit Card Charge	02/12/2026		Amazon		0610a · General Classroom Supplies	-151.37	-13,526.16
Credit Card Charge	02/12/2026		Amazon		0610a · General Classroom Supplies	-49.99	-13,576.15
Credit Card Charge	02/12/2026		Amazon		0610a · General Classroom Supplies	-38.84	-13,614.99
Credit Card Charge	02/12/2026		Amazon		0610a · General Classroom Supplies	-19.98	-13,634.97
Credit Card Charge	02/13/2026		Facebook		0540 · Advertising	-8.78	-13,643.75

Parker Performing Arts School
Bank Transaction Detail
As of February 28, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Credit Card Charge	02/14/2026		Facebook		0540 · Advertising	-8.71	-13,652.46
Credit Card Charge	02/14/2026		Amazon		0610a · General Classroom Supplies	-27.52	-13,679.98
Credit Card Charge	02/14/2026		Amazon		0610a · General Classroom Supplies	-21.99	-13,701.97
Credit Card Charge	02/14/2026		Spotify		0610a · General Classroom Supplies	-21.59	-13,723.56
Credit Card Charge	02/14/2026		Spotify		0610a · General Classroom Supplies	-21.59	-13,745.15
Credit Card Charge	02/15/2026		Facebook		0540 · Advertising	-8.47	-13,753.62
Credit Card Charge	02/15/2026		Amazon		0610a · General Classroom Supplies	-25.98	-13,779.60
Credit Card Charge	02/15/2026		ThunderTix		0810 · Dues and Fees	-199.01	-13,978.61
Credit Card Charge	02/16/2026		Facebook		0540 · Advertising	-9.93	-13,988.54
Credit Card Charge	02/16/2026		Amazon		0610a · General Classroom Supplies	-60.19	-14,048.73
Credit Card Charge	02/17/2026		Facebook		0540 · Advertising	-9.34	-14,058.07
Credit Card Charge	02/17/2026		Amazon		0610a · General Classroom Supplies	-39.27	-14,097.34
Credit Card Charge	02/17/2026		Amazon		0610a · General Classroom Supplies	-49.04	-14,146.38
Credit Card Charge	02/17/2026		Amazon		0610a · General Classroom Supplies	-33.98	-14,180.36
Credit Card Charge	02/17/2026		SmartSign		0590 · Other Purchased Services	-573.93	-14,754.29
Credit Card Charge	02/18/2026		Amazon		0610d · Spotlight Supplies	-208.12	-14,962.41
Credit Card Credit	02/18/2026		Amazon		0610a · General Classroom Supplies	31.97	-14,930.44
Credit Card Charge	02/19/2026		Amazon		0610c · Production Supplies	-778.32	-15,708.76
Credit Card Charge	02/19/2026		Amazon		0610c · Production Supplies	-518.83	-16,227.59
Credit Card Charge	02/19/2026		Amazon		0610c · Production Supplies	-165.72	-16,393.31
Credit Card Charge	02/19/2026		Amazon		0610c · Production Supplies	-51.09	-16,444.40
Credit Card Charge	02/19/2026		Amazon		0610c · Production Supplies	-38.67	-16,483.07
Credit Card Charge	02/19/2026		Amazon		0610c · Production Supplies	-9.49	-16,492.56
Credit Card Charge	02/19/2026		Stamps.com		0533 · Postage	-100.00	-16,592.56
Credit Card Charge	02/19/2026		Acutane		0610a · General Classroom Supplies	-20.99	-16,613.55
Credit Card Charge	02/20/2026		Facebook		0540 · Advertising	-17.52	-16,631.07
Credit Card Credit	02/20/2026		Amazon		0610a · General Classroom Supplies	43.06	-16,588.01
Credit Card Charge	02/22/2026		Amazon		0610a · General Classroom Supplies	-35.73	-16,623.74
Credit Card Charge	02/22/2026		Amazon		0610a · General Classroom Supplies	-11.47	-16,635.21
Credit Card Charge	02/22/2026		Amazon		0610a · General Classroom Supplies	-3.58	-16,638.79
Credit Card Charge	02/23/2026		Amazon		0610a · General Classroom Supplies	-38.05	-16,676.84
Credit Card Charge	02/23/2026		Amazon		0610a · General Classroom Supplies	-33.96	-16,710.80
Credit Card Charge	02/23/2026		Amazon		0610a · General Classroom Supplies	-5.98	-16,716.78
Credit Card Charge	02/23/2026		Extra Space		0441 · Lease of Land & Buildings	-338.50	-17,055.28
Credit Card Charge	02/23/2026		InstaCart - Costco		0610d · Spotlight Supplies	-143.15	-17,198.43
Credit Card Charge	02/23/2026		InstaCart		0610d · Spotlight Supplies	-267.24	-17,465.67
Credit Card Charge	02/24/2026		Amazon		0610a · General Classroom Supplies	-74.95	-17,540.62
Credit Card Charge	02/24/2026		Amazon		0610a · General Classroom Supplies	-59.99	-17,600.61
Credit Card Charge	02/24/2026		Amazon		0610a · General Classroom Supplies	-29.98	-17,630.59
Check	02/25/2026	ACH	American Express	Online credit card payment	8101a · First Bank	12,179.35	-5,451.24
Credit Card Charge	02/25/2026		Facebook		0540 · Advertising	-56.00	-5,507.24
Credit Card Charge	02/25/2026		Amazon		0610a · General Classroom Supplies	-86.42	-5,593.66
Credit Card Charge	02/25/2026		Amazon		0610a · General Classroom Supplies	-30.95	-5,624.61
Credit Card Charge	02/25/2026		Amazon		0610a · General Classroom Supplies	-15.99	-5,640.60
Credit Card Charge	02/25/2026		Lowes		0610c · Production Supplies	-140.60	-5,781.20
Credit Card Charge	02/26/2026		Amazon		0610a · General Classroom Supplies	-105.72	-5,886.92
Credit Card Charge	02/26/2026		Amazon		0610a · General Classroom Supplies	-21.63	-5,908.55
Credit Card Charge	02/26/2026		Lowes		0610c · Production Supplies	-1,051.90	-6,960.45
Credit Card Charge	02/27/2026		Lowes		0610c · Production Supplies	-229.43	-7,189.88
Credit Card Charge	02/28/2026		Amazon		0610a · General Classroom Supplies	-25.48	-7,215.36
Total 7421a · American Express Card						-873.31	-7,215.36
TOTAL						-24,823.90	2,079,109.86

Parker Performing Arts School
Profit & Loss Budget vs. Actual Expanded
July 2025 through February 2026

	<u>Jul '25 - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
1000 · Local Revenue				
1310 · Tuition - Before and After Care	138,674	200,000	-61,326	69%
1500 · Interest Income	49,688	60,000	-10,312	83%
1740 · Fees	401			
1760 · Gifts/Contributions	39,378	105,000	-65,622	38%
1770a · Field Trip Fees	18,400			
1770b · Activity Tickets/Passes	29,010	40,000	-10,990	73%
1770c · Participation Fees	11,182	22,510	-11,328	50%
1910 · Rentals/Leases	60,452	93,500	-33,048	65%
1940 · Instructional Materials Fees	90,861	90,821	40	100%
1990 · Misc. Income	9,360			
Total 1000 · Local Revenue	447,406	611,831	-164,425	73%
3000 · State Revenue				
3113 · Cap Constr	142,866	242,073	-99,207	59%
3140 · ELPA	5,781	15,953	-10,172	36%
3259 · READ Act	15,404	15,139	265	102%
3898 · State Pension Contribution	0	117,033	-117,033	0%
Total 3000 · State Revenue	164,051	390,198	-226,147	42%
4000 · Federal Revenue				
4446 · CSP Facilities Incentive Grant	0	88,700	-88,700	0%
5283 · SFAP	88,700	0	88,700	100%
Total 4000 · Federal Revenue	88,700	88,700	0	100%
5200 · Fund Transfer	-40,000	-60,000	20,000	67%
5700 · Per Pupil Revenue & MLO				
5700a · At Risk	142,903	225,853	-82,950	63%
5700b · Mill Levy	993,226	1,475,819	-482,593	67%
5700 · Per Pupil Revenue & MLO - Other	4,585,224	6,826,420	-2,241,196	67%
Total 5700 · Per Pupil Revenue & MLO	5,721,353	8,528,092	-2,806,739	67%
Total Income	6,381,510	9,558,821	-3,177,311	67%
Gross Profit	6,381,510	9,558,821	-3,177,311	67%
Expense				
0100 · Salaries				
0110 · Regular Salaries				
100 · Administrator	153,052			
200 · Professional - Instructional	1,643,789			
300 · Support	269,834			
400 · Paraprofessionals	436,311			
500 · Office	271,026			
600 · Custodial	84,417			
0110 · Regular Salaries - Other	0	4,256,058	-4,256,058	0%
Total 0110 · Regular Salaries	2,858,430	4,256,058	-1,397,628	67%
0120 · Subs				
207 · Substitutes	1,050			
0120 · Subs - Other	0	63,654	-63,654	0%
Total 0120 · Subs	1,050	63,654	-62,604	2%
0150 · Stipends	0	58,000	-58,000	0%
0190 · Bonuses	0	8,000	-8,000	0%
Total 0100 · Salaries	2,859,480	4,385,712	-1,526,232	65%
0200 · Benefits				
0211 · Life Benefits				
1.0211 · Life Admin	66			
2.0211 · Life Professional Staff	1,346			
3.0211 · Life Other Professional	207			
4.0211 · Life Paraprofessional	456			
5.0211 · Life Clerical	239			
6.0211 · Life Custodial	68			
0211 · Life Benefits - Other	-249	4,037	-4,286	-6%
Total 0211 · Life Benefits	2,133	4,037	-1,904	53%
0221 · Medicare Benefits				
1.0221 · Medicare Admin	2,144			
2.0221 · Medicare Professional Staff	23,381			
3.0221 · Medicare Other Professional	3,826			
4.0221 · Medicare Paraprofessional	6,251			
5.0221 · Medicare Clerical	3,901			
6.0221 · Medicare Custodial	1,220			
0221 · Medicare Benefits - Other	0	63,593	-63,593	0%
Total 0221 · Medicare Benefits	40,722	63,593	-22,871	64%
0230 · PERA Benefits				
1.0230 · PERA Admin	31,644			
2.0230 · PERA Professional Staff	345,371			

Parker Performing Arts School
Profit & Loss Budget vs. Actual Expanded
July 2025 through February 2026

	<u>Jul '25 - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
3.0230 · PERA Other Professional	56,515			
4.0230 · PERA Paraprofessional	92,861			
5.0230 · PERA Clerical	57,569			
6.0230 · PERA Custodial	18,065			
0230 · PERA Benefits - Other	0	953,244	-953,244	0%
Total 0230 · PERA Benefits	602,025	953,244	-351,219	63%
0251 · Health Benefits				
1.0251 · Health Admin	9,447			
2.0251 · Health Professional Staff	135,441			
3.0251 · Health Other Professional	23,057			
4.0251 · Health Paraprofessional	46,745			
5.0251 · Health Clerical	23,617			
6.0251 · Health Custodial	5,282			
0251 · Health Benefits - Other	4,890	403,085	-398,195	1%
Total 0251 · Health Benefits	248,480	403,085	-154,605	62%
0252 · Dental Benefits				
1.0252 · Dental Admin	514			
2.0252 · Dental Professional Staff	7,608			
3.0252 · Dental Other Professional	1,252			
4.0252 · Dental Paraprofessional	2,845			
5.0252 · Dental Clerical	1,520			
6.0252 · Dental Custodial	514			
0252 · Dental Benefits - Other	1,649	26,270	-24,621	6%
Total 0252 · Dental Benefits	15,902	26,270	-10,368	61%
0253 · Vision Benefits				
1.0253 · Vision Admin	123			
2.0253 · Vision Professional Staff	1,894			
3.0253 · Vision Other Professional	300			
4.0253 · Vision Paraprofessional	682			
5.0253 · Vision Clerical	357			
6.0253 · Vision Custodial	123			
0253 · Vision Benefits - Other	0	6,403	-6,403	0%
Total 0253 · Vision Benefits	3,480	6,403	-2,923	54%
0280 · State Pension Contribution	0	117,033	-117,033	0%
Total 0200 · Benefits	912,742	1,573,665	-660,923	58%
0300 · Purchased Prof & Tech Services				
0313 · Banking Service Fees	8,720	17,563	-8,843	50%
0320 · Educational Professional Ser.	20,017			
0331 · Legal Services	6,645	20,000	-13,356	33%
0332 · Accounting/Audit	77,588	125,664	-48,077	62%
0334 · Consultant Services	3,500			
0339 · Other Professional Services	30,651			
0340 · Technical Services	1,695	4,287	-2,592	40%
0350 · Employee Training and Developme	3,019	14,853	-11,834	20%
0390 · FingerPrint & Background	345	35,000	-34,655	1%
0300 · Purchased Prof & Tech Services - Other	100			
Total 0300 · Purchased Prof & Tech Services	152,279	217,367	-65,088	70%
0400 · Purchased Property Services				
0410 · Utility Services	0	10,000	-10,000	0%
0411 · Water/Sewer	23,991	46,585	-22,594	51%
0420 · Cleaning Services	58,056	110,000	-51,944	53%
0421 · Disposal Services	14,080	15,000	-920	94%
0422 · Snow Removal	2,307	12,000	-9,693	19%
0424 · Lawn Care	6,919	14,420	-7,501	48%
0430 · Repairs & Maintenance	51,483	60,000	-8,517	86%
0441 · Lease of Land & Buildings	1,356,948	1,505,068	-148,120	90%
0441a · ?Lease (PACE)	0	7,200	-7,200	0%
Total 0400 · Purchased Property Services	1,513,784	1,780,273	-266,489	85%
0500 · Other Purchased Services				
0513 · Field Trips	16,621	22,510	-5,889	74%
0521 · Liability Insurance	54,190	110,000	-55,810	49%
0525 · Unemployment	5,617	9,000	-3,383	62%
0526 · Worker's Comp	28,500	36,000	-7,500	79%
0531 · Phone	2,313	3,256	-943	71%
0533 · Postage	738	1,500	-762	49%
0534 · Online Services	11,899	27,318	-15,419	44%
0540 · Advertising	4,417	15,000	-10,583	29%
0550 · Printing & Reproduction	3,602	6,089	-2,487	59%
0580 · Travel Registration & Entry	2,143	6,050	-3,907	35%
0590 · Other Purchased Services	1,624			
0594 · District Purchased Services				
0594a · SPED	207,258	264,000	-56,742	79%

Parker Performing Arts School
Profit & Loss Budget vs. Actual Expanded
July 2025 through February 2026

	<u>Jul '25 - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
0594aa · Destiny License	67	100	-33	67%
0594ab · Project Education	2,750	4,086	-1,336	67%
0594b · District Support Staff	23,072	34,279	-11,207	67%
0594c · Emergency Management	4,422	6,570	-2,148	67%
0594d · Assessment Services	10,081	15,457	-5,376	65%
0594e · Treasurer Fees	7,762	11,532	-3,770	67%
0594f · Foote Detention Fee	2,433	3,614	-1,181	67%
0594g · Workday	338	401	-63	84%
0594h · Health Oversight	1,944	2,521	-577	77%
0594i · GTE Support	3,741	5,558	-1,817	67%
0594j · ELD Support	2,422	4,128	-1,706	59%
0594k · Crisis Team Support	451	671	-220	67%
0594l · Intra-district Mail Service	836	1,279	-443	65%
0594m · Staffing Posting	150			
0594n · School Marshall	15,708	23,773	-8,065	66%
0594o · True Up Services	7,973			
0594p · Infinite Campus License	4,380	6,508	-2,128	67%
0594r · Alternative Licensing Employee	1,000			
0594u · Canvas	305	352	-47	87%
0594w · Gmail	1,781			
0594 · District Purchased Services - Other	201	2,845	-2,644	7%
Total 0594 · District Purchased Services	299,074	387,674	-88,600	77%
0500 · Other Purchased Services - Other	0	45,000	-45,000	0%
Total 0500 · Other Purchased Services	430,737	669,397	-238,660	64%
0600 · Supplies				
0615 · Onsite Food	9,095			
0610a · General Classroom Supplies	75,427	90,000	-14,573	84%
0610c · Production Supplies	18,996	10,000	8,996	190%
0610d · Spotlight Supplies	12,546	15,000	-2,454	84%
0611 · Office Supplies	8,231	15,000	-6,769	55%
0613 · Custodial Supplies	26,579	45,000	-18,421	59%
0621 · Natural Gas	4,672	16,134	-11,462	29%
0622 · Electricity	25,450	50,400	-24,951	50%
0630 · Food	2,555	8,000	-5,445	32%
0640 · Books and Periodicals - Curricu	103,354	140,000	-36,646	74%
Total 0600 · Supplies	286,903	389,534	-102,631	74%
0700 · Property				
0721 · Leasehold Improvements	0	10,000	-10,000	0%
0730 · Equipment	0	10,000	-10,000	0%
0733a · Furniture & Fixtures Classroom	1,930	6,000	-4,070	32%
0733b · Fixtures & Furniture Building	942	2,500	-1,558	38%
0734a · Technology Classroom & School	1,281			
0734b · Technology Infrastructure & Equ	2,323			
0735 · Non-Capital Equipment	203	14,810	-14,607	1%
Total 0700 · Property	6,679	43,310	-36,631	15%
0800 · Other Expenses				
0810 · Dues and Fees	36,656	30,000	6,656	122%
0840 · Contingency	0	75,000	-75,000	0%
0890 · Bad Debt	221			
Total 0800 · Other Expenses	36,877	105,000	-68,123	35%
0900 · Other Uses of Funds				
0913 · Redemption of Principal	93,539	143,000	-49,461	65%
Total 0900 · Other Uses of Funds	93,539	143,000	-49,461	65%
Total Expense	6,293,020	9,307,258	-3,014,238	68%
Net Ordinary Income	88,491	251,563	-163,072	35%
Net Income	88,491	251,563	-163,072	35%