

**Caprock Academy Board of Directors
Regular Business Meeting
Tuesday, August 14, 2018 at 6:00 p.m.
Caprock Academy - 714 24 1/2 Rd, Grand Junction, CO 81505
Vocal Music Room (Main Building)**

Mission: We help all students achieve their highest academic and character potential, using proven accelerated academic programs while providing a safe environment.

I. Pledge

II. Call to Order: Tim Fry, CABOD President

III. Vision

Strengthening the community through the involvement of parents, educators and community leaders working together to provide an environment that fosters academic excellence and develops strong character in our students. We shape global citizens who set life goals and practice lives of service and virtue.

IV. Presentation of Excellence

V. Public Comments/Correspondence

Members of the public may address the Board during this portion of the agenda on any topic. This comment period is not limited to items on the agenda. Certain agenda items may have a public comment section tied to that item and public comments can be given on that topic at that time. We ask that comments be limited to three (3) minutes. The Board reserves the right to limit or end public comment that it deems to be defamatory, insulting, abusive, or does not comply with normal expectations of Caprock students. Please note that this Public Comment time is separate and distinct from a parent's opportunity to seek Board review of a matter with respect to a specific student and a particular class and/or a specific circumstance of administration of a policy (see the Family Handbook, 2 Policy SE8.5). Similarly, this opportunity is separate and distinct from a Caprock employee requesting Board review of a specific employment matter (see the Employee Handbook, Policy E 8.7).

VI. Corrections to Regular Business Agenda and Consent Agenda

- a.** Corrections to the Agenda
- b.** Consent Agenda (CABOD Members may request any item(s) be removed to be considered in full at meeting)
 - 1. July Business Meeting Minutes
 - 2. Head of School Report
 - 3. Business Manager's Report
 - 4. Treasurer's Report
 - 5. Athletic/Activities Director Report
 - 6. DCIS Report

7. Review and approval of CASAC committee members

VII. Financial

- a. Consideration and motion to approve May/June 2018 Financial Reports as submitted

VIII. New Business

- a. Regular New Business
 - i. Enrollment Update
 - ii. Review of current committees
- b. Public Hearing Items – These items have a public comment period. Public comments during this part of the agenda are limited to the agenda item and are requested to be no more than three (3) minutes.

IX. Old Business

- a. Public Hearing Items – These items have a public comment period. Public comments during this part of the agenda are limited to the agenda item and are requested to be no more than three (3) minutes.
 - i. None
- b. Regular Old Business
 - i. Modular Relocation Update
 - ii. Long Range Planning / Building Expansion Update
 - iii. Discussion and Review of Working Document from Strategic Planning Workshop including Possible Action on Expansion of the Strategic Plan

X. Future Agenda Items Discussion

XI. Adjourn

**Caprock Academy Board of Directors
Regular Business Meeting Minutes
Tuesday, July 17, 2018 at 6:00 p.m.
Caprock Academy - 714 24 1/2 Rd, Grand Junction, CO 81505
Vocal Music Room (Main Building)**

Mission: We help all students achieve their highest academic and character potential, using proven accelerated academic programs while providing a safe environment.

Board members in attendance: Tim Fry, Joyce Sekharan, Ted Okey, Jennifer Moore, Mark Beckner, Catherine Norton Brehman

Others in attendance: Sam Morgan, Andrew Collins, Nikole Duran, Correne Coty, Debbie Hunt, Joe Fanning, Dan Salazar, Bruce Crowhurst, Zema Chambers, Kerri Schulze, Ron Phillips, Anne Marie Klein

I. Pledge

II. Call to Order: Tim Fry, CABOD President at 6:00pm

III. Vision

Strengthening the community through the involvement of parents, educators and community leaders working together to provide an environment that fosters academic excellence and develops strong character in our students. We shape global citizens who set life goals and practice lives of service and virtue.

IV. Public Comments/Correspondence

Members of the public may address the Board during this portion of the agenda on any topic. This comment period is not limited to items on the agenda. Certain agenda items may have a public comment section tied to that item and public comments can be given on that topic at that time. We ask that comments be limited to three (3) minutes. The Board reserves the right to limit or end public comment that it deems to be defamatory, insulting, abusive, or does not comply with normal expectations of Caprock students. Please note that this Public Comment time is separate and distinct from a parent's opportunity to seek Board review of a matter with respect to a specific student and a particular class and/or a specific circumstance of administration of a policy (see the Family Handbook, 2 Policy SE8.5). Similarly, this opportunity is separate and distinct from a Caprock employee requesting Board review of a specific employment matter (see the Employee Handbook, Policy E 8.7).

V. Corrections to Regular Business Agenda and Consent Agenda

A. Corrections to the Agenda

B. Consent Agenda (CABOD Members may request any item(s) be removed to be considered in full at meeting)

1. June Business Meeting Minutes

Motion to accept the Consent Agenda 1st TO, 2nd JS, motion passed

VI. New Business

A. Regular New Business

1. Discussion and Action Regarding Year-End Bonus for Kristin Trezise

Motion to accept Year-End Bonus for Kristin Trezise in the amount of \$2,650.00. 1st TF, 2nd TO, motion passed

2. Head of School Update

Open Positions are Elementary Spanish, Part Time Occupational Therapist, Part Time High School Math. Student Enrollment: increased each 2nd Grade and 5th Grade class size to 28 making the total student enrollment 861. Motion to approve 1st TF, 2nd JS, motion passed.

- B. Public Hearing Items – These items have a public comment period. Public comments during this part of the agenda are limited to the agenda item and are requested to be no more than three (3) minutes.

1. Discussion and Review of Working Document from Strategic Planning Workshop including Possible Action on Expansion of the Strategic Plan

Goal 1: Secure sufficient funding to ensure the future success of the school.

Goal 2: Provide an academic program to prepare graduates to attend “Tier 1” (i.e. Ivy League etc.) level schools.

Goal 3: Establish a positive school culture that manifests our mission, vision and values.

Goal 4: Caprock Academy recognized as the school of choice and a vital asset to the Grand Valley.

Scheduled Workshop for Goal 2 on Friday, August 10th from 9am to noon.

2. Discussion of teacher distribution of rewards to students during the school day.

Presented by Andrew Collins: New Teacher Evaluation Rubrics (4 point rubric): incentives vs. recognition; use of disciplinary tactics, love and logic and relationship building; opens up line of communication with teachers; changing original observations/evaluations to “mini” observations/evaluations. Board agreed to allow this to be an Administration Policy.

IX. Old Business

- A. Public Hearing Items – These items have a public comment period. Public comments during this part of the agenda are limited to the agenda item and are requested to be no more than three (3) minutes.

1. N/A

B. Regular Old Business

1. Modular Relocation Update
2. Long Range Planning / Building Expansion Update

PowerPoint presentation by Dan Sherrill. Jennifer Moore and Sam Morgan will get together to discuss Grant options.

X. Future Agenda Items Discussion

XI. Adjourn at 7:36 pm 1st TO, 2nd JS, motion passed

Minutes respectfully submitted by Nikole Duran, Executive Assistant to the Head of School.

Head of School's Report for August 2018 – August 13, 2018

CSI News –CSI offices have started beginning of the year operations. Most CSI schools are not yet in session, or are starting this week.

Colorado League of Charter School News – No News.

CDE School of Choice Unit: No news.

Staff Recruitment – A contract has been agreed upon with an Occupational Therapist and it is expected that she will begin work with the school sometime the week of the 13th. Elementary Spanish is still open, but discussion has begun with a viable candidate who will be at the school this week to conduct an initial interview and observe a classroom. The long term substitute for HS Humanities has completed his contract and the position is once again open. A second long-term substitute is already arranged and admin are exploring other options to solidify a teacher for those classes this year.

Academics: Students have completed the first three weeks of classes! Staff has begun implementing new Singapore curriculum for both kindergarten and middle school. Teachers and admin have also begun initial contacts under the new teacher observation and evaluation model in order to set goals for the first half of the year.

Character: The school is exploring a school-wide community service opportunities with the hope that an event will be organized this fall. We have also unveiled a Buddy Bench at the last Flag raising ceremony that elementary students can use to help combat bullying and loneliness. Currently the Buddy Bench is in the main hallway, but it will soon move to the playground for more exposure during elementary recesses. The Buddy Bench was created by a school community family and finished by the graduating class of 2018 as a gift to the school.

Accountability: No news.

Other Notes: Enrollment numbers are below desired levels at this time of the year. The admin staff with the help of the art department has created advertising that will run in the local newspaper this week, as well as digital billboards that will run for the next three months. In addition, further outreach plans have been made surrounding creating a bigger presence in the community at local fairs and farmers markets, as well as sporting events and park activities. It has also been decided that we can use social media more effectively and the admin have begun exploring the creation of an official Caprock Facebook Business page to compliment the current Caprock Academy Community page that is run by a Caprock parent. Once these ideas have reached fruition, other outreach and advertising plans will be explored. The focus will be from now through October, at which time we will explore what continuing outreach and marketing should look like.

**Caprock Academy
Enrollment Totals
as of 08/09/2018**

CLASS	TOTAL
HTK-AM	16
HTK-PM	17
FTK-Class A	22
FTK-Class B	22
1st Grade-Class A	25
1st Grade-Class B	25
1st Grade-Class C	25
2nd Grade-Class A	27
2nd Grade-Class B	28
2nd Grade-Class C	28
3rd Grade-Class A	25
3rd Grade-Class B	27
3rd Grade-Class C	26
4th Grade-Class A	25
4th Grade-Class B	25
4th Grade-Class C	25
5th Grade-Class A	28
5th Grade-Class B	28
5th Grade-Class C	28
6th Grade-Class A	24
6th Grade-Class B	26
6th Grade-Class C	25
7th Grade-Class A	26
7th Grade-Class B	25
7th Grade-Class C	25
8th Grade-Class A	24
8th Grade-Class B	24
8th Grade-Class C	22
9th Grade	35
10th Grade	52
11th Grade	32
12th Grade	22
TOTAL	834

WAITING LIST	TOTAL
HTK	18
FTK	15
1st Grade	0
2nd Grade	0
3rd Grade	0
4th Grade	0
5th Grade	5
6th Grade	0
7th Grade	0
8th Grade	0
9th Grade	0
10th Grade	0
11th Grade	0
TOTAL	38

Caprock Academy Enrollment Totals as of 08/09/2018

Reasons given for withdrawing: Decided to do public school; Would like to try public schools; Child was held back and it was too much for his family, friends and classmates to move on without him; Transferring to Fruita; Child will be attending Fruita Middle School. Zero issues with Caprock as his younger brother will remain enrolled; Going to public school closer to home; Have to relocate/jobs; Change in school. No aftercare anymore, unable to get a ride home after school. New school closer to home and child can walk to & from; One of my children has taken the same class twice, she was signed up for the same class again this year. My other child was getting ready to repeat a class again this year. First impression at back to school night was not clean nor orderly. There is a lack of options for advancement for the students; The experience we have had with the high school we find it better to transfer him now rather than wait; Decided to switch to Dist. 51. Thanks for all the years we've spent at Caprock; Going into on-line schooling; She has loved attending Caprock. However, her two best friends have left Caprock and her biological littler sister will be attending GJHS and that will be the only way she can see her sister. Thank you for helping her; Attending a different school; Our family feels Caprock is not the right fit. Also, schedule/calendar does not correspond with D51; Not the right fit. Calendar does not line up to D51 (other student); Family choice; Returning to public school; Student has not attended school this year. I called and left message that she would not be attending this year- (called in June 2018). She also has not attended any classes this school year. She will be attending Grand Mesa Middle School this fall (2018-2019). Miss Jackett (05) also knew she would not be returning this year; Going to a different school; Switching schools; After the way (*Undisclosed staff members' names*) handled the situation involving our daughter & the girls who started the nasty rumor about her we CANNOT continue to support Caprock ever again. We are also going out of our way to share with the community about the experience; Homeschool; Ten consecutive days without attendance. The student was removed from active enrollment; Moving; and several families did not give a reason for leaving.

Aug 12, 2018

Facilities & Business Manager's (FAB) Report

Cash position remains strong and cash balances are still growing. We are meeting our commitments to bondholders regarding cash on hand covenants. The coverage ratio calculation continues to meet or exceed covenants. We are still awaiting some final cash payments from last year (FY18) but expect to receive all of them by the end of August. We are receiving approximately \$66,000 in refunds from CDE (\$4.4K) and CSI (\$61.5K) – these amounts are part of the YE Financials for FY18.

Budget – FY 18-19 budget submitted to CSI. . Major Factors include raises, PERA changes, new facility possibilities, MLO funding, PPR changes, new staff needs. Budget was submitted at 860 students and an FTE of 827. Current enrollment is substantially below these figures.

Audit and Tax: FY 18 Audit starts Aug 13 and 14 with on-site auditor activity. DRAFT audit should be available in about a month..

Legislative:

No Updates.

Other Business:

BEST: No activity.

Bondholder reporting: Bondholders Q4 disclosures due in September.

Facility requests: Gym use now regular use with fall spors.

Facility other: Small modular move complete, still wrapping up full telecom/data capability (limited capabilities right now).

Long Range Planning: Revised drawings are ready from scope reduction workshop. Preliminary revised cost estimate is \$10.88M. Bond or bank financing close timeline estimated around end of October.

Facility General:

Fundraising:

Priorities for strategic fundraising:

1. Creation of an endowment to support instructional programs. Caprock Academy is currently receiving the state minimum for PPR. There are significant reasons to believe that in the long term, funding for public education, and specifically charter schools, will necessitate some additional source of funding, particularly to allow Caprock Academy to significantly improve its ability to attract and retain high quality staff for the long term and/or to implement substantive pay for performance programs. Total Funds required TBD.

Caprock Academy Board of Directors Business Meeting
Treasurer Report
Tuesday, August 14, 2018

I. REPORT

The Finance Committee met on August 7, 2018 to review and approve the May 2018 financial reports, review the June 2018 financial reports and to discuss other financial matters affecting the school.

1) May 2018 Financial Reports

Caprock's net income for May was -\$64,780.31. The school's fiscal YTD net income was \$79,382.52. We had budgeted a loss of over \$163,000 at this point YTD, so we are over \$243,000 ahead of budget. Specific Account information for May:

- Miscellaneous Revenue (Acct 1030) – There was about \$7,000 of SPED, Facility and Business consulting services from Monument View Montessori received in May.
- Donations/Contributions (Acct 1040) – This account is negative for the month due to a high school scholarship being awarded that was funded in previous months.
- IDEA Part-B (Acct 4027) – These monies were received in June so this is a timing issue in regard to cash received versus the budget being entered on a straight-line method for this account.
- Staff Dev – Prof Ed Svcs (Acct 0510) – This account is over budget this month due to the partial payments that were made for the summer training for math and communications. The remainder of the payments will be made later in the summer of 2018.
- Advertising - Other (Acct 0540) – This account is over budget this month due to the high school shirts for all the high school students and an advertisement in the Table Times.
- Computer Equipment (Acct 0618) – This account is over budget this month due to the purchase of nine new computers. Eight were for the new teachers for the upcoming year and one was a replacement.
- Food (Acct 0630) – This account is over on budget for the month due to the teacher appreciation lunch, the open house, CAST's YE BBQ and the end of the year staff breakfast.
- Pupil Activities Expenses (Acct 0685) – This account is made up of a lot of booster club expenses. This account ties to the Pupil Activity Funds (Acct 1700) so we are on track for the year in regard to not exceeding what was brought in as revenue.
- Purchase/Lease of Equipment (Acct 0730) – This account is over budget this month due to the purchase of the following: new laminator, mower and an AED.
- Gifts and donations (Acct 0900) – This account is over budget this month due to staff appreciation gifts as well as a few awards that were presented to both board and staff members.

2) June 2018 Financial Reports

Caprock's net income for June was \$133040.22. The school's fiscal YTD net income was \$212,422.74. We had budgeted a loss of over \$213,000 at this point YTD, so we are over \$425,422 ahead of budget. Specific Account information for June:

- Title II Revenue (Acct 1054) – There is a balance of \$1,500.00 that we are owed at the end of our fiscal year end. These monies will be received in July or August of 2018 so a respective accounts receivable amount has been created for this.
- Classroom Teacher Funds (Acct 1070) – This account is negative for the month as the year end reconciliation of income and expenses was performed.
- Custodial Services – Other (Acct 0423) – This account is over budget for the month due to getting the carpets cleaned.
- CSI (Acct 0596) & Rescission (Acct 0598) – These accounts are negative for the month due to the reimbursement of expenses through-out the year as calculated by CSI. These were not received this month, but these were booked into the accounts receivable as we received the reconciliation from CSI.

3) 2018/2019 Budget

The fiscal year budget amounts that were approved during the June 2018 Board of Directors meeting have been entered into QuickBooks. There is no update to report on this fiscal-year budget at this time.

Here are some specific revenue account assumptions/projections for the 2018/2019 budget:

- FTE-Estimated to be at 827, up from 806. This is based on enrollment of 860, up from 838; assumed full kindergarten enrollment.
- PPR-Estimated to have 6.2% growth from prior year so up to \$7,721 from \$7,271.
- Tuition from Individuals (K) (Acct 1310) – This account has a projection of an increase due to the approved increase in tuition by the board in the January 2018 board meeting.
- Mill Levy Override Equalization – This is estimated to be \$300 per pupil. This is new for this fiscal year and no details have come out to state that these monies have to be set aside for anything specific yet.

4) Cash On Hand

	<u>May 31, 2018</u>	<u>June 30, 2018</u>
Money Market/CD	\$671,260	\$671,582
General Checking	\$1,020,402	\$984,126
Total Cash	\$1,691,662	\$1,655,708

II. BOARD ACTION RECOMMENDED BY FINANCE COMMITTEE:

- 1) Approval of May 2018 Financial Reports
Motion to approve the May 2018 Caprock Academy Financial Reports as submitted.

Caprock Academy Athletics/Activities Board Report 8/14/2018

HS Fall sports have started and looking good.

The HS VB team has a new Assistant Coach, Tara King, who comes with some competitive and coaching experience. Our numbers are similar to last year, so we should field both Varsity and JV teams. We also have an exchange student who is interested. We have some new teams on our schedule, starting with Crested Butte, a similar size school. CHSAA has also increased VB game numbers to 23. Our league is helping fill in the 4 additional games with a league tournament. The VB team raised a good amount of money this summer and has bought a set of new uniforms. They are very nice.

The HS Cross Country (XC) team has grown in numbers on the boy's side. We have 7 boys signed up at this point. We have 4 girls right now. Ideally we would have at least 5 for each gender. We hope to repeat our State Meet participation.

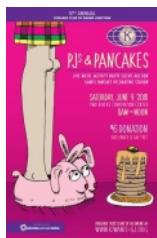
The boys' Soccer team is about the same size as last year. We have added a few more games. The soccer team is playing a mostly JV schedule as we try to build. CHSAA re-aligned the soccer classifications, so our nearest similar size school with boys' soccer is in Carbondale, another reason to play a JV schedule this year.

Our athletic programs are going digital. All paper work we supply to the state is now online. When a student athlete signs up for athletics, all will be online starting in October. This fall we are doing a combination of paper and paperless as we work out the details.

TEAMS by MAX PREPS is a communication tool that we are instituting. This app is on the coaches', athletes' and parents' phones. It has schedules, departure times, links with state-wide information and has a communication link to everyone who signs in. The majority of our communication will be through TEAMS.

Sports and Booster Sponsor banners are here to be hung in the gym as soon as we get a lift here. These banners are recognizing teams and individual athletes for their accomplishments and the sponsor banners are raising money so we can recognize these athletes, obtain needed equipment, and other activity needs. The Booster Club is always looking for help. Please see Mr. Crowhurst if interested. Would anybody be interested in putting together a golf tournament?

Bruce Crowhurst



Follow up on Kiwanis Pancake Breakfast: The decorate- your- own-pancake booth was sponsored by Caprock and was very successful. Caprock also had a booth free of charge at the event and made many community connections giving more brand awareness and recruiting new families. Student volunteers had a great time.



Beginning in September, Caprock Academy will be participating in the Kiwanis Student of the Month program where outstanding seniors from the area are honored with a plaque and presentation to the club. The student, parents and nominator are invited to enjoy lunch as well. We have selected our September recipient and they will be honored on September 20th.



Grant Committee: The Grant Committee will be start up again on August 28th and will continue all school year, meeting on the last Tuesday of each month.



Rocky Mountain PBS Kids Club: Caprock will be participating in the Fun Fest on Saturday, August 11th at Lincoln Park. This event is well attended by families with school age children. We will have our school mascot Earnest the Eagle in attendance. We will have student and parent volunteers to help with the Caprock booth as well as assisting RMPBS with the whole event and a Caprock teacher has volunteered to be one of RMPBS costumed characters.



Farmers Markets: Caprock had a booth at Fruita Farmers Market on Saturday August 2nd free of charge, courtesy of US Bank. We are waiting for an application from the Redlands, have been accepted in Palisade's and are on the waiting list for the downtown GJ market.



ColoradoGives: Part of being able to participate each year with ColoradoGives is dependent upon updating required information. This information includes our Tax form 990, State of Colorado registration and good standing certificates, profiles of the school and our Board of Directors. This continues to be an effective for way for donors to donate electronically, 365/24 and with one of the lowest processing fees in the country. Many thanks go to the Community First Foundation which provides ColoradoGives.org.to qualifying non-profits in Colorado. This year we will also be joining the Western Slope Colorado Gives coalition of local non-profit agencies to bring awareness to Colorado Gives Day, December 4th, 2018.



Website: Many updates have been made and are on-going.

Respectfully Submitted,

Samantha Morgan

Caprock Academy School Advisory Council (CASAC) Meeting – 7-31-2018

- a. New Officers were elected: Election of officers- co-chairperson to be elected by ballot.
 - i. Jessica Blehm volunteers to remain in secretary position.
 - ii. Tally of votes indicate Candice Freeman as new co-chairperson.
- b. Established schedule for future meetings. CASAC meetings will be held the last Tuesday of the month at 5:30 pm in Mr. Fox's room.
- c. Updated on the changes in the math program
- d. Enrollment numbers – discussion of numbers and floated ideas to increase community presence
- e. Reviewed changes to the dress code
- f. Discussed a system for new membership and Confidentiality waivers
 - i. List of new members for approval by CABOD (Confidentiality waivers have been received)
 - Ted Okey
 - Cheri Robertson Miracle
 - Candice Freeman
 - Cori Savageau
 - Rhonda Repshire
 - Donna Gardner
 - Kaci Knaysi
 - Malia Green
 - Lisa Eckardt
 - Tim Adams
 - Emilie Pinson
 - Andrew Collins

Caprock Academy
Balance Sheet
As of May 31, 2018

4:58 PM
08/08/2018
Accrual Basis

Final

	May 31, 18	May 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1004 - Petty Cash	180.12	626.26	-446.14	-71.24%
1005 - General Checking - Vectra Bank	898,748.90	944,380.65	-45,631.75	-4.83%
1006 - Payroll Checking - Vectra Bank	328,261.77	-162,577.72	490,839.49	-301.91%
1007 - Certificate of Deposit - Vectra	492,255.49	488,821.77	3,433.72	0.7%
1008 - Money Market - Vectra Bank	179,019.31	178,840.39	178.92	0.1%
Total Checking/Savings	1,898,465.59	1,450,091.35	448,374.24	30.92%
Accounts Receivable				
11000 - Accounts Receivable	9,546.87	8,574.50	972.37	11.34%
Total Accounts Receivable	9,546.87	8,574.50	972.37	11.34%
Other Current Assets				
8184 - Escrow Account - Zions				
8184A - Zions Bond Principal Accour	119,900.66	105,833.34	14,067.32	13.29%
8184B - Zions Bond Reserve Fund	786,700.00	786,700.00	0.00	0.0%
8184E - Zions Bond Repair/Replace F	100,135.38	99,994.98	140.40	0.14%
8184G - Zions Bond Interest Account	688,454.51	678,859.06	9,595.45	1.41%
Total 8184 - Escrow Account - Zions	1,695,190.55	1,671,387.38	23,803.17	1.42%
8185 - 2010 Bond Series - OID				
8185 - 2010 Bond Series - OID	97,549.00	101,089.00	-3,540.00	-3.5%
Total Other Current Assets	1,792,739.55	1,772,476.38	20,263.17	1.14%
Total Current Assets	3,700,752.01	3,231,142.23	469,609.78	14.53%
Fixed Assets				
0700 - Property				
0721 - Permanent Facility	3,510.87	3,510.87	0.00	0.0%
Total 0700 - Property	3,510.87	3,510.87	0.00	0.0%
8231 - Buildings				
8231a - Buildings - original (2007)	1,071,776.27	1,071,776.27	0.00	0.0%
8231b - Buildings - 10 rm modular	685,276.00	685,276.00	0.00	0.0%
8231c - 10 rm Modular (2011)	493,148.00	493,148.00	0.00	0.0%
8231d - 7 rm modular (2014)	173,402.56	173,402.56	0.00	0.0%
8231e - 7 rm modular (2014) Electrical	52,183.54	52,183.54	0.00	0.0%
8231F - Storage Shed	5,200.00	5,200.00	0.00	0.0%
8231 - Buildings - Other	5,039,360.96	5,039,360.96	0.00	0.0%
Total 8231 - Buildings	7,520,347.33	7,520,347.33	0.00	0.0%
8232 - Accumulated Depreciation - Bldg	-2,541,717.47	-2,191,173.59	-350,543.88	16.0%
8233 - Accumulated Depr. - Equip	-14,914.15	-8,790.28	-6,123.87	69.67%
8234 - Accumulated Depr - Vehicles	-17,067.00	0.00	-17,067.00	-100.0%
8301 - Land Purchase - CVVC - 2010	761,083.33	761,083.33	0.00	0.0%
8301b - Land - South parcel 2015	1,066,192.46	1,066,192.46	0.00	0.0%
8303 - Security System	8,262.00	8,262.00	0.00	0.0%
8304 - Gym Additions	35,516.80	35,516.80	0.00	0.0%
8305 - Capitalized Equipment	69,982.32	58,982.32	11,000.00	18.65%
8306 - Parking, Drives, Hardscape	301,681.02	301,681.02	0.00	0.0%
Total Fixed Assets	7,192,877.51	7,555,612.26	-362,734.75	-4.8%
TOTAL ASSETS	10,893,629.52	10,786,754.49	106,875.03	0.99%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 - Accounts Payable	1,375.00	11,660.13	-10,285.13	-88.21%
Total Accounts Payable	1,375.00	11,660.13	-10,285.13	-88.21%
Other Current Liabilities				
24000 - Payroll Liabilities	271,746.35	75,913.28	195,833.07	257.97%
7442 - Bond Interest Payable	683,265.69	683,767.82	-502.13	-0.07%
7471 - Payroll Insurance Withholding	24,801.20	9,599.75	15,201.45	158.35%
7491 - Deposits Payable	5,000.00	5,000.00	0.00	0.0%
7500 - 2010 Bond Series A/B	9,520,000.00	9,630,000.00	-110,000.00	-1.14%
7510 - FSWB - South Parcel	848,200.08	881,872.23	-33,672.15	-3.82%
Total Other Current Liabilities	11,353,013.32	11,286,153.08	66,860.24	0.59%
Total Current Liabilities	11,354,388.32	11,297,813.21	56,575.11	0.5%
Total Liabilities	11,354,388.32	11,297,813.21	56,575.11	0.5%

Final

	May 31, 18	May 31, 17	\$ Change	% Change
Equity				
32000 - Unrestricted Net Assets	-540,141.32	-732,926.87	192,785.55	-26.3%
Net Income	79,382.52	221,868.15	-142,485.63	-64.22%
Total Equity	-460,758.80	-511,058.72	50,299.92	-9.84%
TOTAL LIABILITIES & EQUITY	10,893,629.52	10,786,754.49	106,875.03	0.99%

Caprock Academy
Profit & Loss Budget vs. Actual
 July 2017 through May 2018

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 08/08/2018
 Accrual Basis

Final

					TOTAL			
	May 18	Budget	\$ Over Budget	% of Budget	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
Total 1030 - Miscellaneous Revenue	7,134.56	875.00	6,259.56	815.38%	11,278.43	9,625.00	1,653.43	117.18%
1039 - Fundraising	1,990.92				17,055.28			
Total 1040 - Donations/Contributions	-458.00	833.00	-1,291.00	-54.98%	17,340.67	9,167.00	8,173.67	189.16%
1041 - IDEA Part B	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
1054 - Title II Revenue	5,900.00				5,900.00	7,400.00	-1,500.00	79.73%
1056 - Student Lunch	2,800.88				14,966.18			
1060 - Band/Orchestr-Recorders	0.00				595.25			
1067 - Records/Transcripts Fee	35.00				528.10			
1068 - Combination Locks	0.00				1,156.50			
1069 - Calculator Revenue	0.00				50.00			
Total 1070 - Classroom Teacher Funds	531.60				42,776.57	38,000.00	4,776.57	112.57%
Total 1310 - Tuition From Individuals (K)	10,145.00	11,495.00	-1,350.00	88.26%	118,135.50	114,950.00	3,185.50	102.77%
Total 1700 - Pupil Activity Funds	5,248.95	3,600.00	1,648.95	145.8%	58,002.71	36,000.00	22,002.71	161.12%
1800 - Childcare Revenue	7,176.00	5,000.00	2,176.00	143.52%	70,472.00	55,000.00	15,472.00	128.13%
1910 - Rentals/Leases	0.00				-360.90			
1985 - Insurance Claims	0.00				15,469.14			
3113 - Charter School Capital Const.	19,250.37	16,666.66	2,583.71	115.5%	193,369.20	183,333.34	10,035.86	105.47%
3130 - State Revenue ECEA	0.00				60,260.73	66,956.00	-6,695.27	90.0%
3139 - ELPA-PD Student Support	0.00				2,903.93	2,903.00	0.93	100.03%
3140 - ELPA	0.00				2,120.04	2,120.00	0.04	100.0%
3150 - Gifted and Talented	0.00				5,732.79	6,914.00	-1,181.21	82.92%
3206 - READ Act Funds	0.00				55,440.75	55,440.00	0.75	100.0%
3210 - Equalization Adjustment	0.00				7,048.23			
3235 - At Risk per pupil add funding	0.00				1,957.74			
3954 - Services Charter State	0.00				1,183.00			
4027 - IDEA Part-B	0.00	35,934.00	-35,934.00	0.0%	93,291.00	100,068.00	-6,777.00	93.23%
5710 - PPR State Revenue	490,208.89	488,473.00	1,735.89	100.36%	5,376,675.59	5,373,200.00	3,475.59	100.07%
Total Income	549,964.17	562,876.66	-12,912.49	97.71%	6,173,348.43	6,061,076.34	112,272.09	101.85%
Gross Profit	549,964.17	562,876.66	-12,912.49	97.71%	6,173,348.43	6,061,076.34	112,272.09	101.85%
Expense								
0100 - Salaries								
0110 - Teacher- Salaries								
01105 - HS Teachers - Salaries	42,052.92				464,315.33			
0110 - Teacher- Salaries - Other	74,325.48				803,728.37			
Total 0110 - Teacher- Salaries	116,378.40				1,268,043.70			
0111 - Admin salaries - Dept 2000	74,143.93				804,205.89			
0112 - EA salaries - Dept 4000	35,993.98				359,820.21			
0113 - Specials Teachers - Dept 5000	36,512.76				403,430.60			
0115 - Contract Subs	4,396.07				47,702.92			
0116 - Childcare - Dept 4040	2,728.09				28,165.05			
0119 - Staff Bonuses								
0119b - Staff Stipends	0.00				3,250.00			
0119 - Staff Bonuses - Other	44,640.00				89,440.00			
Total 0119 - Staff Bonuses	44,640.00				92,690.00			
0100 - Salaries - Other	0.00	278,670.00	-278,670.00	0.0%	0.00	3,065,372.00	-3,065,372.00	0.0%
Total 0100 - Salaries	314,793.23	278,670.00	36,123.23	112.96%	3,004,058.37	3,065,372.00	-61,313.63	98.0%

Final

					TOTAL			
	May 18	Budget	\$ Over Budget	% of Budget	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
0200 - Benefits								
0210 - Teacher- Benefits	90,677.27	87,237.68	3,439.59	103.94%	933,842.33	918,543.00	15,299.33	101.67%
Total 0200 - Benefits	90,677.27	87,237.68	3,439.59	103.94%	933,842.33	918,543.00	15,299.33	101.67%
0220 - Payroll Taxes - Employer	5,131.36	5,292.00	-160.64	96.96%	56,158.17	58,208.00	-2,049.83	96.48%
0300 - Professional and Technnical Svs								
0313 - Bank Service/Charge Fees	125.78	313.00	-187.22	40.19%	2,496.11	3,437.00	-940.89	72.63%
0315 - Zion Trustee Account Fees	0.00				0.00	2,750.00	-2,750.00	0.0%
0320 - Counseling & Guidance Services	0.00	1,975.00	-1,975.00	0.0%	5,015.40	21,725.00	-16,709.60	23.09%
0331 - Legal Svcs	55.00	375.00	-320.00	14.67%	672.50	4,125.00	-3,452.50	16.3%
0332 - Accounting / Audit	0.00				6,008.20	6,000.00	8.20	100.14%
0340 - Payroll Expenses	1,395.75	1,542.00	-146.25	90.52%	16,274.51	16,958.00	-683.49	95.97%
0300 - Professional and Technnical Svs - Other	0.00	4,930.50	-4,930.50	0.0%	10,523.10	31,767.50	-21,244.40	33.13%
Total 0300 - Professional and Technnical Svs	1,576.53	9,135.50	-7,558.97	17.26%	40,989.82	86,762.50	-45,772.68	47.24%
0400 - Purchased Property Services								
0423 - Custodial Services								
0423b - Custodial Supplies	2,150.51	2,000.00	150.51	107.53%	22,748.00	22,000.00	748.00	103.4%
0423 - Custodial Services - Other	6,111.00	5,625.00	486.00	108.64%	57,080.00	61,875.00	-4,795.00	92.25%
Total 0423 - Custodial Services	8,261.51	7,625.00	636.51	108.35%	79,828.00	83,875.00	-4,047.00	95.18%
0430 - Repairs and Maintenance								
0430A - Auto/Equip Maintenance & Repair	34.00	250.00	-216.00	13.6%	10,189.76	2,750.00	7,439.76	370.54%
0430 - Repairs and Maintenance - Other	914.11	4,481.75	-3,567.64	20.4%	45,159.32	49,299.25	-4,139.93	91.6%
Total 0430 - Repairs and Maintenance	948.11	4,731.75	-3,783.64	20.04%	55,349.08	52,049.25	3,299.83	106.34%
0431 - Alarms & Monitoring	0.00	100.00	-100.00	0.0%	894.05	1,100.00	-205.95	81.28%
0441 - Rent-Land and Buildings	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
0441B - Rent - Modular	2,709.75	2,710.00	-0.25	99.99%	29,807.25	29,807.00	0.25	100.0%
0442 - Rental of Equip (Includes IT)	2,335.00	625.00	1,710.00	373.6%	5,950.35	6,875.00	-924.65	86.55%
0443 - External Facility Rent	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
0400 - Purchased Property Services - Other	397.06	583.00	-185.94	68.11%	4,447.66	3,917.00	530.66	113.55%
Total 0400 - Purchased Property Services	14,651.43	16,374.75	-1,723.32	89.48%	176,276.39	177,623.25	-1,346.86	99.24%
0500 - Other Purchased Services								
0510 - Staff Dev - Prof Ed Svcs	6,095.00	2,892.00	3,203.00	210.75%	35,184.66	32,108.00	3,076.66	109.58%
0511 - Staff Dev - Board	8.70	125.00	-116.30	6.96%	1,364.11	1,375.00	-10.89	99.21%
0520 - Insurance Premiums								
0521 - Liab/Prop Ins	0.00				28,779.00	31,300.00	-2,521.00	91.95%
0522 - Workman's Comp	346.60	2,450.00	-2,103.40	14.15%	21,561.71	25,750.00	-4,188.29	83.74%
0520 - Insurance Premiums - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 0520 - Insurance Premiums	346.60	2,450.00	-2,103.40	14.15%	50,340.71	57,050.00	-6,709.29	88.24%
0530 - Communications								
0531 - Telephone	635.13	646.00	-10.87	98.32%	6,939.59	7,104.00	-164.41	97.69%
0533 - Postage	696.92	333.00	363.92	209.29%	3,363.90	3,667.00	-303.10	91.73%
0534 - Online Services	5,054.20	3,291.67	1,762.53	153.55%	44,618.44	36,208.33	8,410.11	123.23%
Total 0530 - Communications	6,386.25	4,270.67	2,115.58	149.54%	54,921.93	46,979.33	7,942.60	116.91%
0540 - Advertising								
0541 - Promotional Materials	0.00	125.00	-125.00	0.0%	0.00	1,375.00	-1,375.00	0.0%
0540 - Advertising - Other	3,376.67	875.00	2,501.67	385.91%	8,269.12	9,625.00	-1,355.88	85.91%
Total 0540 - Advertising	3,376.67	1,000.00	2,376.67	337.67%	8,269.12	11,000.00	-2,730.88	75.17%
0550 - Printing, Binding and Copying	0.00	42.00	-42.00	0.0%	610.95	458.00	152.95	133.4%
0551 - Office Maintenance Contracts	1,410.94	1,542.00	-131.06	91.5%	17,026.40	16,958.00	68.40	100.4%
0570 - Fundraising Expenses								

Final

					TOTAL			
	May 18	Budget	\$ Over Budget	% of Budget	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
0570a · Fundraising - DCIS	26.44	1,083.00	-1,056.56	2.44%	263.83	11,917.00	-11,653.17	2.21%
0570 · Fundraising Expenses - Other	0.00	125.00	-125.00	0.0%	2,582.83	1,375.00	1,207.83	187.84%
Total 0570 · Fundraising Expenses	26.44	1,208.00	-1,181.56	2.19%	2,846.66	13,292.00	-10,445.34	21.42%
0580 · Travel, Registration, Entrance								
0580b · Travel - Donna Day	-82.21				287.22			
0580 · Travel, Registration, Entrance - Other	2,326.05	2,042.00	284.05	113.91%	14,387.35	22,458.00	-8,070.65	64.06%
Total 0580 · Travel, Registration, Entrance	2,243.84	2,042.00	201.84	109.88%	14,674.57	22,458.00	-7,783.43	65.34%
0590 · Other Purchased Services								
0595 · Admin Overhead Costs								
0596 · CSI	14,706.27	14,810.00	-103.73	99.3%	161,300.27	161,242.00	58.27	100.04%
0597 · CDE	0.00	970.00	-970.00	0.0%	14,563.59	15,030.00	-466.41	96.9%
0598 · Rescission	123.78				2,418.08			
0595 · Admin Overhead Costs - Other	10.00	188.00	-178.00	5.32%	2,258.80	2,062.00	196.80	109.54%
Total 0595 · Admin Overhead Costs	14,840.05	15,968.00	-1,127.95	92.94%	180,540.74	178,334.00	2,206.74	101.24%
0599 · Purchase Special Ed	7,445.20	5,708.00	1,737.20	130.43%	58,616.47	62,792.00	-4,175.53	93.35%
0590 · Other Purchased Services - Other	71.72	1,458.00	-1,386.28	4.92%	18,434.51	16,042.00	2,392.51	114.91%
Total 0590 · Other Purchased Services	22,356.97	23,134.00	-777.03	96.64%	257,591.72	257,168.00	423.72	100.17%
0500 · Other Purchased Services - Other	0.00	25.00	-25.00	0.0%	0.00	250.00	-250.00	0.0%
Total 0500 · Other Purchased Services	42,251.41	38,730.67	3,520.74	109.09%	442,830.83	459,096.33	-16,265.50	96.46%
0600 · Supplies								
0610 · Office Supplies	2,359.98	1,850.00	509.98	127.57%	19,244.30	24,350.00	-5,105.70	79.03%
0615 · Instructional Supplies								
0615A · Assessment Expenses								
0615A1 · AP tests	3,396.00				3,396.00			
0615A · Assessment Expenses - Other	0.00				2,515.14			
Total 0615A · Assessment Expenses	3,396.00				5,911.14			
0615HS · HS Instructional Supplies	41.41				5,239.64			
0616 · Software/License	0.00	63.00	-63.00	0.0%	0.00	687.00	-687.00	0.0%
0617 · Special Ed	0.00	271.00	-271.00	0.0%	2,318.09	2,979.00	-660.91	77.81%
0618 · Computer Equipment	9,799.45	2,854.00	6,945.45	343.36%	10,834.85	29,146.00	-18,311.15	37.17%
0619 · Calculator expense	0.00	29.00	-29.00	0.0%	0.00	321.00	-321.00	0.0%
0615 · Instructional Supplies - Other	491.32	2,875.00	-2,383.68	17.09%	24,722.80	31,625.00	-6,902.20	78.18%
Total 0615 · Instructional Supplies	13,728.18	6,092.00	7,636.18	225.35%	49,026.52	64,758.00	-15,731.48	75.71%
0622 · Electric/Gas	7,819.19	8,208.00	-388.81	95.26%	92,175.07	90,292.00	1,883.07	102.09%
0623 · Water/Sewer	1,332.17	1,167.00	165.17	114.15%	16,860.04	12,833.00	4,027.04	131.38%
0630 · Food	2,272.35	667.00	1,605.35	340.68%	5,827.90	7,337.00	-1,509.10	79.43%
0640 · Books and Periodicals								
0640b · HS Books	257.75				47,883.59			
0640 · Books and Periodicals - Other	359.44	9,709.00	-9,349.56	3.7%	42,233.85	89,791.00	-47,557.15	47.04%
Total 0640 · Books and Periodicals	617.19	9,709.00	-9,091.81	6.36%	90,117.44	89,791.00	326.44	100.36%
0645 · Combination Lock	0.00				1,544.97			
Total 0650 · Classroom Fund Expenditures	4,662.80	3,167.00	1,495.80	147.23%	34,786.74	34,833.00	-46.26	99.87%
Total 0685 · Pupil Activities Expenses	8,368.18	3,000.00	5,368.18	278.94%	59,620.74	33,000.00	26,620.74	180.67%
0690 · Other Supplies	1,970.22	1,000.00	970.22	197.02%	8,106.08	12,500.00	-4,393.92	64.85%
0600 · Supplies - Other	269.97				2,467.24			
Total 0600 · Supplies	43,400.23	34,860.00	8,540.23	124.5%	379,777.04	369,694.00	10,083.04	102.73%
0689 · Lunch - Students	2,803.68				13,969.17			
0710 · Land and Improvements								

Final

					TOTAL			
	May 18	Budget	\$ Over Budget	% of Budget	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
710b · Expenses to be Capitalized	0.00				0.00	23,500.00	-23,500.00	0.0%
0710 · Land and Improvements - Other	0.00				29,537.63			
Total 0710 · Land and Improvements	0.00				29,537.63	23,500.00	6,037.63	125.69%
0711 · Playground Expense	0.00	209.00	-209.00	0.0%	0.00	2,791.00	-2,791.00	0.0%
0730 · Purchase/Lease of Equipment								
0733 · Furniture and Equipment	2,415.92	3,121.00	-705.08	77.41%	20,358.71	34,379.00	-14,020.29	59.22%
0730 · Purchase/Lease of Equipment - Other	3,011.30	0.00	3,011.30	100.0%	15,584.74	0.00	15,584.74	100.0%
Total 0730 · Purchase/Lease of Equipment	5,427.22	3,121.00	2,306.22	173.89%	35,943.45	34,379.00	1,564.45	104.55%
0740 · Depreciation								
0740b · Depreciation - Tractor&Equip	266.17				2,927.87			
0740c · Depreciation - Vehicles	900.00				9,900.00			
0740 · Depreciation - Other	27,669.25	30,992.00	-3,322.75	89.28%	304,361.75	315,033.00	-10,671.25	96.61%
Total 0740 · Depreciation	28,835.42	30,992.00	-2,156.58	93.04%	317,189.62	315,033.00	2,156.62	100.69%
0800 · Child Care	418.36	417.00	1.36	100.33%	3,847.90	4,583.00	-735.10	83.96%
0830 · Interest Expense	63,999.60	63,087.00	912.60	101.45%	681,225.93	681,447.00	-221.07	99.97%
0900 · gifts and donations	2,765.12	154.00	2,611.12	1,795.53%	6,222.43	1,696.00	4,526.43	366.89%
66900 · Reconciliation Discrepancies	0.00	833.00	-833.00	0.0%	0.00	15,167.00	-15,167.00	0.0%
9999 · Budget Tabor Acct	0.00	983.00	-983.00	0.0%	0.00	10,817.00	-10,817.00	0.0%
Total Expense	616,730.86	570,096.60	46,634.26	108.18%	6,121,869.08	6,224,712.08	-102,843.00	98.35%
Net Ordinary Income	-66,766.69	-7,219.94	-59,546.75	924.75%	51,479.35	-163,635.74	215,115.09	-31.46%
Other Income/Expense								
Other Income								
1007b · CD Interest	283.13				3,143.02			
1008a · Money Market Interest	15.20				149.03			
1088a · 8th grade trip revenue								
1088a2 · 8th Grade Concessions Revenue	0.00				1,136.58			
1088a · 8th grade trip revenue - Other	-2,259.98				74,011.90			
Total 1088a · 8th grade trip revenue	-2,259.98				75,148.48			
1090b1 · Senior Trip Junior Fundraising								
1090b2 · Senior Trip Concessions	0.00				2,103.77			
1090b1 · Senior Trip Junior Fundraising - Other	16,493.93				68,882.29			
Total 1090b1 · Senior Trip Junior Fundraising	16,493.93				70,986.06			
Total Other Income	14,532.28				149,426.59			
Other Expense								
0664a · 8th grade trip expenses	11,481.69				80,865.77			
0667A · Senior Trip (Junior Fundraising	1,141.21				40,576.19			
0668 · Concessions - Holding	-77.00				81.46			
Total Other Expense	12,545.90				121,523.42			
Net Other Income	1,986.38				27,903.17			
Net Income	-64,780.31	-7,219.94	-57,560.37	897.24%	79,382.52	-163,635.74	243,018.26	-48.51%

Caprock Academy
Profit & Loss
July 2017 through May 2018
Final

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Accrual Basis

	Jul '17 - May 18	Jul '16 - May 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
Total 1030 - Miscellaneous Revenue	11,278.43	1,854.57	9,423.86	508.14%
1038 - Private Grants (Fundraising)	0.00	178,826.45	-178,826.45	-100.0%
Total 1039 - Fundraising	17,055.28	18,272.93	-1,217.65	-6.66%
Total 1040 - Donations/Contributions	17,340.67	6,355.00	10,985.67	172.87%
1054 - Title II Revenue	5,900.00	0.00	5,900.00	100.0%
1056 - Student Lunch	14,966.18	0.00	14,966.18	100.0%
1060 - Band/Orchestr-Recorders	595.25	659.50	-64.25	-9.74%
1067 - Records/Transcripts Fee	528.10	403.00	125.10	31.04%
1068 - Combination Locks	1,156.50	989.00	167.50	16.94%
1069 - Calculator Revenue	50.00	75.00	-25.00	-33.33%
Total 1070 - Classroom Teacher Funds	42,776.57	41,791.63	984.94	2.36%
Total 1310 - Tuition From Individuals (K)	118,135.50	118,492.50	-357.00	-0.3%
Total 1700 - Pupil Activity Funds	58,002.71	40,689.15	17,313.56	42.55%
1800 - Childcare Revenue	70,472.00	50,887.50	19,584.50	38.49%
1910 - Rentals/Leases	-360.90	28,806.70	-29,167.60	-101.25%
1985 - Insurance Claims	15,469.14	14,392.60	1,076.54	7.48%
3113 - Charter School Capital Const.	193,369.20	195,290.86	-1,921.66	-0.98%
3130 - State Revenue ECEA	60,260.73	67,827.03	-7,566.30	-11.16%
3139 - ELPA-PD Student Support	2,903.93	2,300.49	603.44	26.23%
3140 - ELPA	2,120.04	1,600.62	519.42	32.45%
3150 - Gifted and Talented	5,732.79	5,103.03	629.76	12.34%
3206 - READ Act Funds	55,440.75	72,728.48	-17,287.73	-23.77%
3210 - Equalization Adjustment	7,048.23	0.00	7,048.23	100.0%
3235 - At Risk per pupil add funding	1,957.74	0.00	1,957.74	100.0%
3954 - Services Charter State	1,183.00	1,683.56	-500.56	-29.73%
4027 - IDEA Part-B	93,291.00	87,781.00	5,510.00	6.28%
5710 - PPR State Revenue	5,376,675.59	4,989,387.28	387,288.31	7.76%
Total Income	6,173,348.43	5,926,197.88	247,150.55	4.17%
Gross Profit	6,173,348.43	5,926,197.88	247,150.55	4.17%
Expense				
0100 - Salaries				
0110 - Teacher- Salaries				
01105 - HS Teachers - Salaries	464,315.33	0.00	464,315.33	100.0%
0110 - Teacher- Salaries - Other	803,728.37	1,287,157.65	-483,429.28	-37.56%
Total 0110 - Teacher- Salaries	1,268,043.70	1,287,157.65	-19,113.95	-1.49%
0111 - Admin salaries - Dept 2000	804,205.89	726,370.13	77,835.76	10.72%
0112 - EA salaries - Dept 4000	359,820.21	361,360.83	-1,540.62	-0.43%
0113 - Specials Teachers - Dept 5000	403,430.60	295,527.83	107,902.77	36.51%
0115 - Contract Subs	47,702.92	33,434.21	14,268.71	42.68%
0116 - Childcare - Dept 4040	28,165.05	16,577.39	11,587.66	69.9%
0119 - Staff Bonuses				
0119b - Staff Stipends	3,250.00	47,640.00	-44,390.00	-93.18%
0119 - Staff Bonuses - Other	89,440.00	44,500.00	44,940.00	100.99%
Total 0119 - Staff Bonuses	92,690.00	92,140.00	550.00	0.6%
Total 0100 - Salaries	3,004,058.37	2,812,568.04	191,490.33	6.81%
0200 - Benefits				
0210 - Teacher- Benefits	933,842.33	817,201.91	116,640.42	14.27%
Total 0200 - Benefits	933,842.33	817,201.91	116,640.42	14.27%
0220 - Payroll Taxes - Employer	56,158.17	55,664.82	493.35	0.89%
0300 - Professional and Technnical Svs				
0313 - Bank Service/Charge Fees	2,496.11	3,168.10	-671.99	-21.21%
0315 - Zion Trustee Account Fees	0.00	2,750.00	-2,750.00	-100.0%
0320 - Counseling & Guidance Services	5,015.40	11,908.49	-6,893.09	-57.88%
0331 - Legal Svcs	672.50	495.00	177.50	35.86%
0332 - Accounting / Audit	6,008.20	5,793.75	214.45	3.7%
0340 - Payroll Expenses	16,274.51	17,006.27	-731.76	-4.3%
0300 - Professional and Technnical Svs - Other	10,523.10	19,458.15	-8,935.05	-45.92%
Total 0300 - Professional and Technnical Svs	40,989.82	60,579.76	-19,589.94	-32.34%
0400 - Purchased Property Services				
0423 - Custodial Services				
0423b - Custodial Supplies	22,748.00	20,356.10	2,391.90	11.75%
0423 - Custodial Services - Other	57,080.00	61,488.00	-4,408.00	-7.17%
Total 0423 - Custodial Services	79,828.00	81,844.10	-2,016.10	-2.46%
0430 - Repairs and Maintenance				
0430A - Auto/Equip Maintenance & Repair	10,189.76	2,272.42	7,917.34	348.41%
0430 - Repairs and Maintenance - Other	45,159.32	21,336.76	23,822.56	111.65%
Total 0430 - Repairs and Maintenance	55,349.08	23,609.18	31,739.90	134.44%

Final

	Jul '17 - May 18	Jul '16 - May 17	\$ Change	% Change
0431 · Alarms & Monitoring	894.05	171.00	723.05	422.84%
0441 · Rent-Land and Buildings	0.00	46,460.70	-46,460.70	-100.0%
0441B · Rent - Modular	29,807.25	29,807.25	0.00	0.0%
0442 · Rental of Equip (Includes IT)	5,950.35	6,199.19	-248.84	-4.01%
0443 · External Facility Rent	0.00	90.00	-90.00	-100.0%
0400 · Purchased Property Services - Other	4,447.66	3,503.22	944.44	26.96%
Total 0400 · Purchased Property Services	176,276.39	191,684.64	-15,408.25	-8.04%
0500 · Other Purchased Services				
0510 · Staff Dev - Prof Ed Svcs	35,184.66	19,754.95	15,429.71	78.11%
0511 · Staff Dev - Board	1,364.11	0.00	1,364.11	100.0%
0520 · Insurance Premiums				
0521 · Liab/Prop Ins	28,779.00	25,671.00	3,108.00	12.11%
0522 · Workman's Comp	21,561.71	14,448.91	7,112.80	49.23%
Total 0520 · Insurance Premiums	50,340.71	40,119.91	10,220.80	25.48%
0530 · Communications				
0531 · Telephone	6,939.59	6,856.65	82.94	1.21%
0533 · Postage	3,363.90	3,881.90	-518.00	-13.34%
0534 · Online Services	44,618.44	36,851.29	7,767.15	21.08%
Total 0530 · Communications	54,921.93	47,589.84	7,332.09	15.41%
0540 · Advertising				
0541 · Promotional Materials	0.00	893.26	-893.26	-100.0%
0540 · Advertising - Other	8,269.12	10,128.79	-1,859.67	-18.36%
Total 0540 · Advertising	8,269.12	11,022.05	-2,752.93	-24.98%
0550 · Printing, Binding and Copying				
0551 · Office Maintenance Contracts	610.95	0.00	610.95	100.0%
0570 · Fundraising Expenses	17,026.40	15,449.11	1,577.29	10.21%
0570a · Fundraising - DCIS				
0570a · Fundraising - DCIS	263.83	164.93	98.90	59.97%
0570 · Fundraising Expenses - Other	2,582.83	2,943.88	-361.05	-12.26%
Total 0570 · Fundraising Expenses	2,846.66	3,108.81	-262.15	-8.43%
0580 · Travel, Registration, Entrance				
0580b · Travel - Donna Day	287.22	701.52	-414.30	-59.06%
0580 · Travel, Registration, Entrance - Other	14,387.35	23,778.10	-9,390.75	-39.49%
Total 0580 · Travel, Registration, Entrance	14,674.57	24,479.62	-9,805.05	-40.05%
0590 · Other Purchased Services				
0595 · Admin Overhead Costs				
0596 · CSI	161,300.27	149,741.23	11,559.04	7.72%
0597 · CDE	14,563.59	13,357.29	1,206.30	9.03%
0598 · Rescission	2,418.08	0.00	2,418.08	100.0%
0595 · Admin Overhead Costs - Other	2,258.80	2,773.35	-514.55	-18.55%
Total 0595 · Admin Overhead Costs	180,540.74	165,871.87	14,668.87	8.84%
0599 · Purchase Special Ed	58,616.47	60,980.71	-2,364.24	-3.88%
0590 · Other Purchased Services - Other	18,434.51	16,829.25	1,605.26	9.54%
Total 0590 · Other Purchased Services	257,591.72	243,681.83	13,909.89	5.71%
0500 · Other Purchased Services - Other	0.00	110.49	-110.49	-100.0%
Total 0500 · Other Purchased Services	442,830.83	405,316.61	37,514.22	9.26%
0600 · Supplies				
0610 · Office Supplies	19,244.30	21,953.97	-2,709.67	-12.34%
0615 · Instructional Supplies				
0615A · Assessment Expenses				
0615A1 · AP tests	3,396.00	0.00	3,396.00	100.0%
0615A · Assessment Expenses - Other	2,515.14	0.00	2,515.14	100.0%
Total 0615A · Assessment Expenses	5,911.14	0.00	5,911.14	100.0%
0615b · Inst Supplies - After School	0.00	12.92	-12.92	-100.0%
0615HS · HS Instructional Supplies	5,239.64	0.00	5,239.64	100.0%
0617 · Special Ed	2,318.09	884.85	1,433.24	161.98%
0618 · Computer Equipment	10,834.85	29,443.70	-18,608.85	-63.2%
0615 · Instructional Supplies - Other	24,722.80	14,884.90	9,837.90	66.09%
Total 0615 · Instructional Supplies	49,026.52	45,226.37	3,800.15	8.4%
0622 · Electric/Gas	92,175.07	86,136.29	6,038.78	7.01%
0623 · Water/Sewer	16,860.04	13,944.79	2,915.25	20.91%
0630 · Food	5,827.90	7,804.05	-1,976.15	-25.32%
0640 · Books and Periodicals				
0640b · HS Books	47,883.59	0.00	47,883.59	100.0%
0640 · Books and Periodicals - Other	42,233.85	73,812.41	-31,578.56	-42.78%
Total 0640 · Books and Periodicals	90,117.44	73,812.41	16,305.03	22.09%
0645 · Combination Lock	1,544.97	0.00	1,544.97	100.0%
Total 0650 · Classroom Fund Expenditures	34,786.74	32,444.93	2,341.81	7.22%
Total 0685 · Pupil Activities Expenses	59,620.74	44,001.30	15,619.44	35.5%
0690 · Other Supplies	8,106.08	8,629.35	-523.27	-6.06%

Final

	Jul '17 - May 18	Jul '16 - May 17	\$ Change	% Change
0600 · Supplies - Other	2,467.24	2,231.34	235.90	10.57%
Total 0600 · Supplies	379,777.04	336,184.80	43,592.24	12.97%
0689 · Lunch - Students	13,969.17	0.00	13,969.17	100.0%
0710 · Land and Improvements	29,537.63	2,170.98	27,366.65	1,260.57%
0721a · Landscaping	0.00	2,138.20	-2,138.20	-100.0%
0730 · Purchase/Lease of Equipment				
0733 · Furniture and Equipment	20,358.71	25,562.87	-5,204.16	-20.36%
0730 · Purchase/Lease of Equipment - Other	15,584.74	839.61	14,745.13	1,756.19%
Total 0730 · Purchase/Lease of Equipment	35,943.45	26,402.48	9,540.97	36.14%
0740 · Depreciation				
0740b · Depreciation - Tractor&Equip	2,927.87	0.00	2,927.87	100.0%
0740c · Depreciation - Vehicles	9,900.00	0.00	9,900.00	100.0%
0740 · Depreciation - Other	304,361.75	285,848.75	18,513.00	6.48%
Total 0740 · Depreciation	317,189.62	285,848.75	31,340.87	10.96%
0800 · Child Care	3,847.90	2,737.50	1,110.40	40.56%
0830 · Interest Expense	681,225.93	683,936.92	-2,710.99	-0.4%
0900 · gifts and donations	6,222.43	5,975.96	246.47	4.12%
Total Expense	6,121,869.08	5,688,411.37	433,457.71	7.62%
Net Ordinary Income	51,479.35	237,786.51	-186,307.16	-78.35%
Other Income/Expense				
Other Income				
1007b · CD Interest	3,143.02	3,807.11	-664.09	-17.44%
1008a · Money Market Interest	149.03	163.83	-14.80	-9.03%
1088a · 8th grade trip revenue				
1088a2 · 8th Grade Concessions Revenue	1,136.58	1,156.32	-19.74	-1.71%
1088a · 8th grade trip revenue - Other	74,011.90	77,601.13	-3,589.23	-4.63%
Total 1088a · 8th grade trip revenue	75,148.48	78,757.45	-3,608.97	-4.58%
1090b1 · Senior Trip Junior Fundraising				
1090b2 · Senior Trip Concessions	2,103.77	1,264.86	838.91	66.32%
1090b1 · Senior Trip Junior Fundraising - Other	68,882.29	41,745.71	27,136.58	65.0%
Total 1090b1 · Senior Trip Junior Fundraising	70,986.06	43,010.57	27,975.49	65.04%
Total Other Income	149,426.59	125,738.96	23,687.63	18.84%
Other Expense				
0664a · 8th grade trip expenses	80,865.77	79,125.44	1,740.33	2.2%
0665b · 8th Concession Stand Expenses	0.00	-38.38	38.38	100.0%
0665c · 8th Grade Trip 2016	0.00	0.00	0.00	0.0%
0667A · Senior Trip (Junior Fundraising	40,576.19	62,493.15	-21,916.96	-35.07%
0667b · Senior Concession Expenses	0.00	-145.17	145.17	100.0%
0668 · Concessions - Holding	81.46	222.28	-140.82	-63.35%
Total Other Expense	121,523.42	141,657.32	-20,133.90	-14.21%
Net Other Income	27,903.17	-15,918.36	43,821.53	-275.29%
Net Income	79,382.52	221,868.15	-142,485.63	-64.22%

Caprock Academy
Balance Sheet
As of June 30, 2018

Pre-Audit

	Jun 30, 18	Jun 30, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1004 - Petty Cash	180.12	273.94	-93.82
1005 - General Checking - Vectra Bank	974,745.07	626,894.52	347,850.55
1006 - Payroll Checking - Vectra Bank	295,557.11	275,833.80	19,723.31
1007 - Certificate of Deposit - Vectra	492,548.23	489,112.47	3,435.76
1008 - Money Market - Vectra Bank	179,033.53	178,870.28	163.25
Total Checking/Savings	1,942,064.06	1,570,985.01	371,079.05
Accounts Receivable			
11000 - Accounts Receivable	87,032.51	71,579.68	15,452.83
Total Accounts Receivable	87,032.51	71,579.68	15,452.83
Other Current Assets			
8184 - Escrow Account - Zions			
8184A - Zions Bond Principal Account	10,416.67	10,000.00	416.67
8184B - Zions Bond Reserve Fund	786,700.00	786,700.00	0.00
8184E - Zions Bond Repair/Replace Fund	100,970.58	100,135.38	835.20
8184G - Zions Bond Interest Account	58,750.00	55,533.33	3,216.67
Total 8184 - Escrow Account - Zions	956,837.25	952,368.71	4,468.54
8185 - 2010 Bond Series - OID	97,254.00	100,794.00	-3,540.00
Total Other Current Assets	1,054,091.25	1,053,162.71	928.54
Total Current Assets	3,083,187.82	2,695,727.40	387,460.42
Fixed Assets			
0700 - Property			
0721 - Permanent Facility	3,510.87	3,510.87	0.00
Total 0700 - Property	3,510.87	3,510.87	0.00
8231 - Buildings			
8231a - Buildings - original (2007)	1,071,776.27	1,071,776.27	0.00
8231b - Buildings - 10 rm modular	685,276.00	685,276.00	0.00
8231c - 10 rm Modular (2011)	493,148.00	493,148.00	0.00
8231d - 7 rm modular (2014)	173,402.56	173,402.56	0.00
8231e - 7 rm modular (2014) Electrical	52,183.54	52,183.54	0.00
8231F - Storage Shed	5,200.00	5,200.00	0.00
8231 - Buildings - Other	5,039,360.96	5,039,360.96	0.00
Total 8231 - Buildings	7,520,347.33	7,520,347.33	0.00

Pre-Audit

	<u>Jun 30, 18</u>	<u>Jun 30, 17</u>	<u>\$ Change</u>
8232 · Accumulated Depreciation - Bldg	-2,576,928.72	-2,237,355.72	-339,573.00
8233 · Accumulated Depr. - Equip	-15,180.32	-11,986.28	-3,194.04
8234 · Accumulated Depr - Vehicles	-15,767.00	-7,167.00	-8,600.00
8301 · Land Purchase - CVVC - 2010	761,083.33	761,083.33	0.00
8301b · Land - South parcel 2015	1,066,192.46	1,066,192.46	0.00
8303 · Security System	8,262.00	8,262.00	0.00
8304 · Gym Additions	35,516.80	35,516.80	0.00
8305 · Capitalized Equipment	58,982.32	58,982.32	0.00
8306 · Parking, Drives, Hardscape	301,681.02	301,681.02	0.00
Total Fixed Assets	<u>7,147,700.09</u>	<u>7,499,067.13</u>	<u>-351,367.04</u>
TOTAL ASSETS	<u>10,230,887.91</u>	<u>10,194,794.53</u>	<u>36,093.38</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	1,597.10	35,281.86	-33,684.76
Total Accounts Payable	<u>1,597.10</u>	<u>35,281.86</u>	<u>-33,684.76</u>
Other Current Liabilities			
24000 · Payroll Liabilities	236,248.32	242,361.98	-6,113.66
7442 · Bond Interest Payable	52,565.69	52,565.71	-0.02
7471 · Payroll Insurance Withholdings	22,277.40	6,885.65	15,391.75
7491 · Deposits Payable	5,000.00	5,000.00	0.00
7500 · 2010 Bond Series A/B	9,399,431.83	9,520,000.00	-120,568.17
7510 · FSWB - South Parcel	841,486.15	872,840.65	-31,354.50
Total Other Current Liabilities	<u>10,557,009.39</u>	<u>10,699,653.99</u>	<u>-142,644.60</u>
Total Current Liabilities	<u>10,558,606.49</u>	<u>10,734,935.85</u>	<u>-176,329.36</u>
Total Liabilities	<u>10,558,606.49</u>	<u>10,734,935.85</u>	<u>-176,329.36</u>
Equity			
32000 · Unrestricted Net Assets	-540,141.32	-732,926.87	192,785.55
Net Income	<u>212,422.74</u>	<u>192,785.55</u>	<u>19,637.19</u>
Total Equity	<u>-327,718.58</u>	<u>-540,141.32</u>	<u>212,422.74</u>
TOTAL LIABILITIES & EQUITY	<u>10,230,887.91</u>	<u>10,194,794.53</u>	<u>36,093.38</u>

Caprock Academy
Balance Sheet
As of June 30, 2018

5:33 PM
08/10/2018
Accrual Basis

Pre-Audit

ASSETS

Current Assets

Checking/Savings

1004 · Petty Cash	-34.25%
1005 · General Checking - Vectra Bank	55.49%
1006 · Payroll Checking - Vectra Bank	7.15%
1007 · Certificate of Deposit - Vectra	0.7%
1008 · Money Market - Vectra Bank	0.09%

Total Checking/Savings	23.62%
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Accounts Receivable

11000 · Accounts Receivable	21.59%
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Total Accounts Receivable	21.59%
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Other Current Assets

8184 · Escrow Account - Zions

8184A · Zions Bond Principal Account	4.17%
8184B · Zions Bond Reserve Fund	0.0%
8184E · Zions Bond Repair/Replace Fund	0.83%
8184G · Zions Bond Interest Account	5.79%

Total 8184 · Escrow Account - Zions	0.47%
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8185 · 2010 Bond Series - OID	-3.51%
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Total Other Current Assets	0.09%
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Total Current Assets	14.37%
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Fixed Assets

0700 · Property

0721 · Permanent Facility	0.0%
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Total 0700 · Property	0.0%
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8231 · Buildings

8231a · Buildings - original (2007)	0.0%
8231b · Buildings - 10 rm modular	0.0%
8231c · 10 rm Modular (2011)	0.0%
8231d · 7 rm modular (2014)	0.0%
8231e · 7 rm modular (2014) Electrical	0.0%
8231F · Storage Shed	0.0%
8231 · Buildings - Other	0.0%

Total 8231 · Buildings	0.0%
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Pre-Audit

	% Change
8232 · Accumulated Depreciation - Bldg	15.18%
8233 · Accumulated Depr. - Equip	26.65%
8234 · Accumulated Depr - Vehicles	119.99%
8301 · Land Purchase - CVVC - 2010	0.0%
8301b · Land - South parcel 2015	0.0%
8303 · Security System	0.0%
8304 · Gym Additions	0.0%
8305 · Capitalized Equipment	0.0%
8306 · Parking, Drives, Hardscape	0.0%
Total Fixed Assets	-4.69%
TOTAL ASSETS	0.35%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-95.47%
Total Accounts Payable	-95.47%
Other Current Liabilities	
24000 · Payroll Liabilities	-2.52%
7442 · Bond Interest Payable	0.0%
7471 · Payroll Insurance Withholdings	223.53%
7491 · Deposits Payable	0.0%
7500 · 2010 Bond Series A/B	-1.27%
7510 · FSWB - South Parcel	-3.59%
Total Other Current Liabilities	-1.33%
Total Current Liabilities	-1.64%
Total Liabilities	-1.64%
Equity	
32000 · Unrestricted Net Assets	-26.3%
Net Income	10.19%
Total Equity	-39.33%
TOTAL LIABILITIES & EQUITY	0.35%

Caprock Academy
Profit & Loss Budget vs. Actual
 July 2017 through June 2018
Pre-Audit

5:34 PM
 08/10/2018
 Accrual Basis

	TOTAL							
	Jun 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
Total 1030 - Miscellaneous Revenue	1,402.56	875.00	527.56	160.29%	12,680.99	10,500.00	2,180.99	120.77%
1038 - Private Grants (Fundraising)	12,169.67				12,169.67			
1039 - Fundraising	0.00				17,055.28			
Total 1040 - Donations/Contributions	0.00	833.00	-833.00	0.0%	17,340.67	10,000.00	7,340.67	173.41%
1041 - IDEA Part B	0.00				0.00	0.00	0.00	0.0%
1054 - Title II Revenue	1,500.00				7,400.00	7,400.00	0.00	100.0%
1056 - Student Lunch	0.00				14,966.18			
1060 - Band/Orchestra-Recorders	0.00				595.25			
1067 - Records/Transcripts Fee	30.00				558.10			
1068 - Combination Locks	0.00				1,156.50			
1069 - Calculator Revenue	0.00				50.00			
Total 1070 - Classroom Teacher Funds	-509.29				42,267.28	38,000.00	4,267.28	111.23%
Total 1310 - Tuition From Individuals (K)	0.00	0.00	0.00	0.0%	118,135.50	114,950.00	3,185.50	102.77%
Total 1700 - Pupil Activity Funds	2,042.12	0.00	2,042.12	100.0%	60,044.83	36,000.00	24,044.83	166.79%
1800 - Childcare Revenue	0.00	5,000.00	-5,000.00	0.0%	70,472.00	60,000.00	10,472.00	117.45%
1910 - Rentals/Leases	0.00				-360.90			
1985 - Insurance Claims	-11,000.00				4,469.14			
3113 - Charter School Capital Const.	19,250.37	16,666.66	2,583.71	115.5%	212,619.57	200,000.00	12,619.57	106.31%
3130 - State Revenue ECEA	19,739.21				79,999.94	66,956.00	13,043.94	119.48%
3139 - ELPA-PD Student Support	0.00				2,903.93	2,903.00	0.93	100.03%
3140 - ELPA	0.00				2,120.04	2,120.00	0.04	100.0%
3150 - Gifted and Talented	0.00				5,732.79	6,914.00	-1,181.21	82.92%
3206 - READ Act Funds	0.00				55,440.75	55,440.00	0.75	100.0%
3210 - Equalization Adjustment	0.00				7,048.23			
3235 - At Risk per pupil add funding	0.00				1,957.74			
3954 - Services Charter State	0.00				1,183.00			
4027 - IDEA Part-B	6,778.00				100,069.00	100,068.00	1.00	100.0%
5323 - MTSS	3,296.00				3,296.00			
5710 - PPR State Revenue	487,782.75	495,286.00	-7,503.25	98.49%	5,864,458.34	5,868,486.00	-4,027.66	99.93%
Total Income	542,481.39	518,660.66	23,820.73	104.59%	6,715,829.82	6,579,737.00	136,092.82	102.07%
Gross Profit	542,481.39	518,660.66	23,820.73	104.59%	6,715,829.82	6,579,737.00	136,092.82	102.07%
Expense								
0100 - Salaries								
0110 - Teacher- Salaries								
01105 - HS Teachers - Salaries	41,892.89				506,208.22			
0110 - Teacher- Salaries - Other	74,249.90				877,978.27			
Total 0110 - Teacher- Salaries	116,142.79				1,384,186.49			
0111 - Admin salaries - Dept 2000	72,537.13				876,743.02			
0112 - EA salaries - Dept 4000	0.00				359,820.21			
0113 - Specials Teachers - Dept 5000	38,725.75				442,156.35			
0115 - Contract Subs	0.00				47,702.92			
0116 - Childcare - Dept 4040	0.00				28,165.05			
0119 - Staff Bonuses								
0119b - Staff Stipends	0.00				3,250.00			
0119 - Staff Bonuses - Other	0.00				89,440.00			
Total 0119 - Staff Bonuses	0.00				92,690.00			
0100 - Salaries - Other	0.00	278,670.00	-278,670.00	0.0%	0.00	3,344,042.00	-3,344,042.00	0.0%

Pre-Audit

					TOTAL			
	Jun 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Total 0100 - Salaries	227,405.67	278,670.00	-51,264.33	81.6%	3,231,464.04	3,344,042.00	-112,577.96	96.63%
0200 - Benefits								
0210 - Teacher- Benefits	90,908.99	87,237.00	3,671.99	104.21%	1,024,751.32	1,005,780.00	18,971.32	101.89%
Total 0200 - Benefits	90,908.99	87,237.00	3,671.99	104.21%	1,024,751.32	1,005,780.00	18,971.32	101.89%
0220 - Payroll Taxes - Employer	3,253.76	5,292.00	-2,038.24	61.49%	59,411.93	63,500.00	-4,088.07	93.56%
0300 - Professional and Technnical Svs								
0313 - Bank Service/Charge Fees	113.63	313.00	-199.37	36.3%	2,609.74	3,750.00	-1,140.26	69.59%
0315 - Zion Trustee Account Fees	0.00				0.00	2,750.00	-2,750.00	0.0%
0320 - Counseling & Guidance Services	1,634.30	1,975.00	-340.70	82.75%	6,649.70	23,700.00	-17,050.30	28.06%
0331 - Legal Svcs	0.00	375.00	-375.00	0.0%	672.50	4,500.00	-3,827.50	14.94%
0332 - Accounting / Audit	0.00				6,008.20	6,000.00	8.20	100.14%
0340 - Payroll Expenses	1,457.55	1,542.00	-84.45	94.52%	17,732.06	18,500.00	-767.94	95.85%
0300 - Professional and Technnical Svs - Other	0.00	3,507.00	-3,507.00	0.0%	10,523.10	35,274.50	-24,751.40	29.83%
Total 0300 - Professional and Technnical Svs	3,205.48	7,712.00	-4,506.52	41.57%	44,195.30	94,474.50	-50,279.20	46.78%
0400 - Purchased Property Services								
0423 - Custodial Services								
0423b - Custodial Supplies	0.00	2,000.00	-2,000.00	0.0%	22,748.00	24,000.00	-1,252.00	94.78%
0423 - Custodial Services - Other	13,106.00	5,625.00	7,481.00	233.0%	70,186.00	67,500.00	2,686.00	103.98%
Total 0423 - Custodial Services	13,106.00	7,625.00	5,481.00	171.88%	92,934.00	91,500.00	1,434.00	101.57%
0430 - Repairs and Maintenance								
0430A - Auto/Equip Maintenance & Repair	0.00	250.00	-250.00	0.0%	10,189.76	3,000.00	7,189.76	339.66%
0430 - Repairs and Maintenance - Other	386.76	4,481.75	-4,094.99	8.63%	45,546.08	53,781.00	-8,234.92	84.69%
Total 0430 - Repairs and Maintenance	386.76	4,731.75	-4,344.99	8.17%	55,735.84	56,781.00	-1,045.16	98.16%
0431 - Alarms & Monitoring	327.16	100.00	227.16	327.16%	1,221.21	1,200.00	21.21	101.77%
0441 - Rent-Land and Buildings	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
0441B - Rent - Modular	2,709.75	2,710.00	-0.25	99.99%	32,517.00	32,517.00	0.00	100.0%
0442 - Rental of Equip (Includes IT)	200.00	625.00	-425.00	32.0%	6,150.35	7,500.00	-1,349.65	82.01%
0443 - External Facility Rent	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
0400 - Purchased Property Services - Other	172.00	333.00	-161.00	51.65%	4,619.66	4,250.00	369.66	108.7%
Total 0400 - Purchased Property Services	16,901.67	16,124.75	776.92	104.82%	193,178.06	193,748.00	-569.94	99.71%
0500 - Other Purchased Services								
0510 - Staff Dev - Prof Ed Svcs	245.00	2,892.00	-2,647.00	8.47%	35,429.66	35,000.00	429.66	101.23%
0511 - Staff Dev - Board	0.00	125.00	-125.00	0.0%	1,364.11	1,500.00	-135.89	90.94%
0520 - Insurance Premiums								
0521 - Liab/Prop Ins	0.00				28,779.00	31,300.00	-2,521.00	91.95%
0522 - Workman's Comp	2,994.00	2,500.00	494.00	119.76%	24,555.71	28,250.00	-3,694.29	86.92%
0520 - Insurance Premiums - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 0520 - Insurance Premiums	2,994.00	2,500.00	494.00	119.76%	53,334.71	59,550.00	-6,215.29	89.56%
0530 - Communications								
0531 - Telephone	635.13	646.00	-10.87	98.32%	7,574.72	7,750.00	-175.28	97.74%
0533 - Postage	46.43	333.00	-286.57	13.94%	3,410.33	4,000.00	-589.67	85.26%
0534 - Online Services	3,174.88	3,291.67	-116.79	96.45%	47,793.32	39,500.00	8,293.32	121.0%
Total 0530 - Communications	3,856.44	4,270.67	-414.23	90.3%	58,778.37	51,250.00	7,528.37	114.69%
0540 - Advertising								
0541 - Promotional Materials	0.00	125.00	-125.00	0.0%	0.00	1,500.00	-1,500.00	0.0%
0540 - Advertising - Other	0.00	875.00	-875.00	0.0%	8,269.12	10,500.00	-2,230.88	78.75%
Total 0540 - Advertising	0.00	1,000.00	-1,000.00	0.0%	8,269.12	12,000.00	-3,730.88	68.91%
0550 - Printing, Binding and Copying	0.00	42.00	-42.00	0.0%	610.95	500.00	110.95	122.19%
0551 - Office Maintenance Contracts	1,410.94	1,542.00	-131.06	91.5%	18,437.34	18,500.00	-62.66	99.86%
0570 - Fundraising Expenses								

Pre-Audit

					TOTAL			
	Jun 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
0570a · Fundraising - DCIS	239.85	1,083.00	-843.15	22.15%	503.68	13,000.00	-12,496.32	3.87%
0570 · Fundraising Expenses - Other	0.00	125.00	-125.00	0.0%	2,582.83	1,500.00	1,082.83	172.19%
Total 0570 · Fundraising Expenses	239.85	1,208.00	-968.15	19.86%	3,086.51	14,500.00	-11,413.49	21.29%
0580 · Travel, Registration, Entrance								
0580b · Travel - Donna Day	10.55				297.77			
0580 · Travel, Registration, Entrance - Other	2,812.57	2,042.00	770.57	137.74%	17,199.92	24,500.00	-7,300.08	70.2%
Total 0580 · Travel, Registration, Entrance	2,823.12	2,042.00	781.12	138.25%	17,497.69	24,500.00	-7,002.31	71.42%
0590 · Other Purchased Services								
0595 · Admin Overhead Costs								
0596 · CSI	-51,385.23	14,813.00	-66,198.23	-346.89%	109,915.04	176,055.00	-66,139.96	62.43%
0597 · CDE	0.00	970.00	-970.00	0.0%	14,563.59	16,000.00	-1,436.41	91.02%
0598 · Rescission	-2,418.08				0.00			
0595 · Admin Overhead Costs - Other	79.00	188.00	-109.00	42.02%	2,337.80	2,250.00	87.80	103.9%
Total 0595 · Admin Overhead Costs	-53,724.31	15,971.00	-69,695.31	-336.39%	126,816.43	194,305.00	-67,488.57	65.27%
0599 · Purchase Special Ed	5,881.90	5,708.00	173.90	103.05%	64,498.37	68,500.00	-4,001.63	94.16%
0590 · Other Purchased Services - Other	183.74	1,458.00	-1,274.26	12.6%	18,618.25	17,500.00	1,118.25	106.39%
Total 0590 · Other Purchased Services	-47,658.67	23,137.00	-70,795.67	-205.99%	209,933.05	280,305.00	-70,371.95	74.9%
0500 · Other Purchased Services - Other	0.00	0.00	0.00	0.0%	0.00	250.00	-250.00	0.0%
Total 0500 · Other Purchased Services	-36,089.32	38,758.67	-74,847.99	-93.11%	406,741.51	497,855.00	-91,113.49	81.7%
0600 · Supplies								
0610 · Office Supplies	1,266.91	1,650.00	-383.09	76.78%	20,511.21	26,000.00	-5,488.79	78.89%
0615 · Instructional Supplies								
0615A · Assessment Expenses								
0615A1 · AP tests	0.00				3,396.00			
0615A · Assessment Expenses - Other	103.00				2,618.14			
Total 0615A · Assessment Expenses	103.00				6,014.14			
0615HS · HS Instructional Supplies	0.00				5,239.64			
0616 · Software/License	0.00	63.00	-63.00	0.0%	0.00	750.00	-750.00	0.0%
0617 · Special Ed	0.00	271.00	-271.00	0.0%	2,318.09	3,250.00	-931.91	71.33%
0618 · Computer Equipment	19.99	2,854.00	-2,834.01	0.7%	10,854.84	32,000.00	-21,145.16	33.92%
0619 · Calculator expense	0.00	29.00	-29.00	0.0%	0.00	350.00	-350.00	0.0%
0615 · Instructional Supplies - Other	391.33	2,875.00	-2,483.67	13.61%	25,114.13	34,500.00	-9,385.87	72.8%
Total 0615 · Instructional Supplies	514.32	6,092.00	-5,577.68	8.44%	49,540.84	70,850.00	-21,309.16	69.92%
0622 · Electric/Gas	6,676.12	8,208.00	-1,531.88	81.34%	98,851.19	98,500.00	351.19	100.36%
0623 · Water/Sewer	1,231.70	1,167.00	64.70	105.54%	18,091.74	14,000.00	4,091.74	129.23%
0630 · Food	1,052.08	663.00	389.08	158.69%	6,879.98	8,000.00	-1,120.02	86.0%
0640 · Books and Periodicals								
0640b · HS Books	857.87				48,741.46			
0640 · Books and Periodicals - Other	-301.77	9,709.00	-10,010.77	-3.11%	41,932.08	99,500.00	-57,567.92	42.14%
Total 0640 · Books and Periodicals	556.10	9,709.00	-9,152.90	5.73%	90,673.54	99,500.00	-8,826.46	91.13%
0645 · Combination Lock	0.00				1,544.97			
Total 0650 · Classroom Fund Expenditures	3,172.02	3,167.00	5.02	100.16%	37,958.76	38,000.00	-41.24	99.89%
Total 0685 · Pupil Activities Expenses	3,737.71	3,000.00	737.71	124.59%	63,358.45	36,000.00	27,358.45	176.0%
0690 · Other Supplies								
0690b · Parking - HS	294.36				294.36			
0690 · Other Supplies - Other	1,571.27	1,000.00	571.27	157.13%	9,677.35	13,500.00	-3,822.65	71.68%
Total 0690 · Other Supplies	1,865.63	1,000.00	865.63	186.56%	9,971.71	13,500.00	-3,528.29	73.87%
0600 · Supplies - Other	0.00				2,467.24			
Total 0600 · Supplies	20,072.59	34,656.00	-14,583.41	57.92%	399,849.63	404,350.00	-4,500.37	98.89%

Pre-Audit

					TOTAL			
	Jun 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
0689 - Lunch - Students	0.00				13,969.17			
0710 - Land and Improvements								
710b - Expenses to be Capitalized	0.00				0.00	23,500.00	-23,500.00	0.0%
0710 - Land and Improvements - Other	0.00				29,537.63			
Total 0710 - Land and Improvements	0.00				29,537.63	23,500.00	6,037.63	125.69%
0711 - Playground Expense	0.00	209.00	-209.00	0.0%	0.00	3,000.00	-3,000.00	0.0%
0730 - Purchase/Lease of Equipment								
0733 - Furniture and Equipment	442.71	3,121.00	-2,678.29	14.19%	20,801.42	37,500.00	-16,698.58	55.47%
0730 - Purchase/Lease of Equipment - Other	-898.20	0.00	-898.20	100.0%	14,686.54	0.00	14,686.54	100.0%
Total 0730 - Purchase/Lease of Equipment	-455.49	3,121.00	-3,576.49	-14.59%	35,487.96	37,500.00	-2,012.04	94.64%
0740 - Depreciation								
0740b - Depreciation - Tractor&Equip	266.17				3,194.04			
0740c - Depreciation - Vehicles	-1,300.00				8,600.00			
0740 - Depreciation - Other	35,211.25	30,994.00	4,217.25	113.61%	339,573.00	346,027.00	-6,454.00	98.14%
Total 0740 - Depreciation	34,177.42	30,994.00	3,183.42	110.27%	351,367.04	346,027.00	5,340.04	101.54%
0750 - Uncollectible Debt	378.50				378.50			
0800 - Child Care	56.00	417.00	-361.00	13.43%	3,903.90	5,000.00	-1,096.10	78.08%
0830 - Interest Expense	59,619.39	63,087.00	-3,467.61	94.5%	740,845.32	744,534.00	-3,688.68	99.51%
0900 - gifts and donations	0.00	154.00	-154.00	0.0%	6,222.43	1,850.00	4,372.43	336.35%
66900 - Reconciliation Discrepancies	0.00	833.00	-833.00	0.0%	0.00	16,000.00	-16,000.00	0.0%
9999 - Budget Tabor Acct	0.00	983.00	-983.00	0.0%	0.00	11,800.00	-11,800.00	0.0%
Total Expense	419,434.66	568,248.42	-148,813.76	73.81%	6,541,303.74	6,792,960.50	-251,656.76	96.3%
Net Ordinary Income	123,046.73	-49,587.76	172,634.49	-248.14%	174,526.08	-213,223.50	387,749.58	-81.85%
Other Income/Expense								
Other Income								
1007b - CD Interest	292.74				3,435.76			
1008a - Money Market Interest	14.22				163.25			
1009 - Zions Accounts Interest	9,402.55				9,402.55			
1088a - 8th grade trip revenue								
1088a2 - 8th Grade Concessions Revenue	0.00				1,136.58			
1088a - 8th grade trip revenue - Other	4,459.56				78,471.46			
Total 1088a - 8th grade trip revenue	4,459.56				79,608.04			
1090b1 - Senior Trip Junior Fundraising								
1090b2 - Senior Trip Concessions	0.00				2,103.77			
1090b1 - Senior Trip Junior Fundraising - Other	380.00				69,262.29			
Total 1090b1 - Senior Trip Junior Fundraising	380.00				71,366.06			
Total Other Income	14,549.07				163,975.66			
Other Expense								
0664a - 8th grade trip expenses	4,850.00				85,715.77			
0667A - Senior Trip (Junior Fundraising	-294.42				40,281.77			
0668 - Concessions - Holding	0.00				81.46			
Total Other Expense	4,555.58				126,079.00			
Net Other Income	9,993.49				37,896.66			
Net Income	133,040.22	-49,587.76	182,627.98	-268.29%	212,422.74	-213,223.50	425,646.24	-99.62%

Caprock Academy
Profit & Loss
 July 2017 through June 2018
 Pre-Audit

	Jul '17 - Jun 18	Jul '16 - Jun 17
Ordinary Income/Expense		
Income		
Total 1030 - Miscellaneous Revenue	12,680.99	4,709.97
1038 - Private Grants (Fundraising)	12,169.67	178,826.45
1039 - Fundraising		
1039a - Fundraising - Parking Lot	0.00	8,975.00
1039 - Fundraising - Other	17,055.28	9,357.86
Total 1039 - Fundraising	17,055.28	18,332.86
Total 1040 - Donations/Contributions	17,340.67	6,355.00
1054 - Title II Revenue	7,400.00	0.00
1056 - Student Lunch	14,966.18	0.00
1060 - Band/Orchestr-Recorders	595.25	659.50
1067 - Records/Transcripts Fee	558.10	418.00
1068 - Combination Locks	1,156.50	989.00
1069 - Calculator Revenue	50.00	75.00
Total 1070 - Classroom Teacher Funds	42,267.28	42,641.64
Total 1310 - Tuition From Individuals (K)	118,135.50	115,648.50
Total 1700 - Pupil Activity Funds	60,044.83	43,803.15
1800 - Childcare Revenue	70,472.00	50,960.50
1910 - Rentals/Leases	-360.90	31,473.37
1985 - Insurance Claims	4,469.14	14,392.60
3113 - Charter School Capital Const.	212,619.57	214,517.80
3130 - State Revenue ECEA	79,999.94	67,827.03
3139 - ELPA-PD Student Support	2,903.93	2,300.49
3140 - ELPA	2,120.04	1,600.62
3150 - Gifted and Talented	5,732.79	5,103.03
3206 - READ Act Funds	55,440.75	72,728.48
3210 - Equalization Adjustment	7,048.23	0.00
3235 - At Risk per pupil add funding	1,957.74	0.00
3954 - Services Charter State	1,183.00	1,683.56
4027 - IDEA Part-B	100,069.00	119,585.00
5323 - MTSS	3,296.00	866.00
5412 - School Readiness Grant/RTTT	0.00	815.90
5710 - PPR State Revenue	5,864,458.34	5,443,524.87
Total Income	6,715,829.82	6,439,838.32
Gross Profit	6,715,829.82	6,439,838.32

Pre-Audit

	Jul '17 - Jun 18	Jul '16 - Jun 17
Expense		
0100 - Salaries		
0110 - Teacher- Salaries		
01105 - HS Teachers - Salaries	506,208.22	0.00
0110 - Teacher- Salaries - Other	877,978.27	1,473,123.44
Total 0110 - Teacher- Salaries	1,384,186.49	1,473,123.44
0111 - Admin salaries - Dept 2000	876,743.02	791,120.15
0112 - EA salaries - Dept 4000	359,820.21	361,938.35
0113 - Specials Teachers - Dept 5000	442,156.35	320,509.98
0115 - Contract Subs	47,702.92	35,130.11
0116 - Childcare - Dept 4040	28,165.05	16,577.39
0119 - Staff Bonuses		
0119b - Staff Stipends	3,250.00	47,640.00
0119 - Staff Bonuses - Other	89,440.00	44,500.00
Total 0119 - Staff Bonuses	92,690.00	92,140.00
Total 0100 - Salaries	3,231,464.04	3,090,539.42
0200 - Benefits		
0210 - Teacher- Benefits	1,024,751.32	899,239.66
Total 0200 - Benefits	1,024,751.32	899,239.66
0220 - Payroll Taxes - Employer	59,411.93	58,834.38
0300 - Professional and Technnical Svs		
0313 - Bank Service/Charge Fees	2,609.74	4,088.52
0315 - Zion Trustee Account Fees	0.00	2,750.00
0320 - Counseling & Guidance Services	6,649.70	11,908.49
0331 - Legal Svcs	672.50	495.00
0332 - Accounting / Audit	6,008.20	5,793.75
0340 - Payroll Expenses	17,732.06	17,006.27
0300 - Professional and Technnical Svs - Other	10,523.10	21,391.06
Total 0300 - Professional and Technnical Svs	44,195.30	63,433.09
0400 - Purchased Property Services		
0423 - Custodial Services		
0423b - Custodial Supplies	22,748.00	20,356.10
0423 - Custodial Services - Other	70,186.00	66,888.00
Total 0423 - Custodial Services	92,934.00	87,244.10
0430 - Repairs and Maintenance		
0430A - Auto/Equip Maintenance & Repair	10,189.76	2,332.42
0430 - Repairs and Maintenance - Other	45,546.08	23,037.86

Pre-Audit

	Jul '17 - Jun 18	Jul '16 - Jun 17
Total 0430 - Repairs and Maintenance	55,735.84	25,370.28
0431 - Alarms & Monitoring	1,221.21	467.40
0441 - Rent-Land and Buildings	0.00	50,684.40
0441B - Rent - Modular	32,517.00	32,517.00
0442 - Rental of Equip (Includes IT)	6,150.35	6,525.25
0443 - External Facility Rent	0.00	90.00
0400 - Purchased Property Services - Other	4,619.66	3,915.28
Total 0400 - Purchased Property Services	193,178.06	206,813.71
0500 - Other Purchased Services		
0510 - Staff Dev - Prof Ed Svcs	35,429.66	27,046.85
0511 - Staff Dev - Board	1,364.11	1,175.20
0520 - Insurance Premiums		
0521 - Liab/Prop Ins	28,779.00	25,671.00
0522 - Workman's Comp	24,555.71	16,465.91
Total 0520 - Insurance Premiums	53,334.71	42,136.91
0530 - Communications		
0531 - Telephone	7,574.72	7,479.30
0533 - Postage	3,410.33	4,803.63
0534 - Online Services	47,793.32	40,102.55
Total 0530 - Communications	58,778.37	52,385.48
0540 - Advertising		
0541 - Promotional Materials	0.00	893.26
0540 - Advertising - Other	8,269.12	16,276.29
Total 0540 - Advertising	8,269.12	17,169.55
0550 - Printing, Binding and Copying	610.95	0.00
0551 - Office Maintenance Contracts	18,437.34	16,860.05
0570 - Fundraising Expenses		
0570a - Fundraising - DCIS	503.68	432.43
0570 - Fundraising Expenses - Other	2,582.83	3,134.87
Total 0570 - Fundraising Expenses	3,086.51	3,567.30
0580 - Travel, Registration, Entrance		
0580b - Travel - Donna Day	297.77	580.90
0580 - Travel, Registration, Entrance - Other	17,199.92	27,373.09
Total 0580 - Travel, Registration, Entrance	17,497.69	27,953.99
0590 - Other Purchased Services		
0595 - Admin Overhead Costs		
0596 - CSI	109,915.04	103,601.78

Pre-Audit

	Jul '17 - Jun 18	Jul '16 - Jun 17
0597 · CDE	14,563.59	8,844.47
0598 · Rescission	0.00	0.00
0595 · Admin Overhead Costs - Other	2,337.80	3,012.70
Total 0595 · Admin Overhead Costs	126,816.43	115,458.95
0599 · Purchase Special Ed	64,498.37	67,642.61
0590 · Other Purchased Services - Other	18,618.25	17,414.09
Total 0590 · Other Purchased Services	209,933.05	200,515.65
0500 · Other Purchased Services - Other	0.00	110.49
Total 0500 · Other Purchased Services	406,741.51	388,921.47
0600 · Supplies		
0610 · Office Supplies	20,511.21	24,154.69
0615 · Instructional Supplies		
0615A · Assessment Expenses		
0615A1 · AP tests	3,396.00	0.00
0615A · Assessment Expenses - Other	2,618.14	152.29
Total 0615A · Assessment Expenses	6,014.14	152.29
0615b · Inst Supplies - After School	0.00	12.92
0615HS · HS Instructional Supplies	5,239.64	0.00
0616 · Software/License	0.00	9.99
0617 · Special Ed	2,318.09	2,700.56
0618 · Computer Equipment	10,854.84	58,352.25
0615 · Instructional Supplies - Other	25,114.13	17,942.21
Total 0615 · Instructional Supplies	49,540.84	79,170.22
0622 · Electric/Gas	98,851.19	92,024.70
0623 · Water/Sewer	18,091.74	15,605.51
0630 · Food	6,879.98	8,514.05
0640 · Books and Periodicals		
0640b · HS Books	48,741.46	0.00
0640 · Books and Periodicals - Other	41,932.08	88,456.35
Total 0640 · Books and Periodicals	90,673.54	88,456.35
0645 · Combination Lock	1,544.97	0.00
Total 0650 · Classroom Fund Expenditures	37,958.76	38,084.30
Total 0685 · Pupil Activities Expenses	63,358.45	54,297.82
0690 · Other Supplies		
0690b · Parking - HS	294.36	0.00
0690 · Other Supplies - Other	9,677.35	10,914.16

Pre-Audit

	Jul '17 - Jun 18	Jul '16 - Jun 17
Total 0690 - Other Supplies	9,971.71	10,914.16
0600 - Supplies - Other	2,467.24	2,695.03
Total 0600 - Supplies	399,849.63	413,916.83
0689 - Lunch - Students	13,969.17	0.00
0710 - Land and Improvements	29,537.63	2,170.98
0721a - Landscaping	0.00	2,138.20
0730 - Purchase/Lease of Equipment		
0733 - Furniture and Equipment	20,801.42	27,833.48
0730 - Purchase/Lease of Equipment - Other	14,686.54	839.61
Total 0730 - Purchase/Lease of Equipment	35,487.96	28,673.09
0740 - Depreciation		
0740b - Depreciation - Tractor&Equip	3,194.04	3,196.00
0740c - Depreciation - Vehicles	8,600.00	7,167.00
0740 - Depreciation - Other	339,573.00	332,030.88
Total 0740 - Depreciation	351,367.04	342,393.88
0750 - Uncollectible Debt	378.50	2,419.50
0800 - Child Care	3,903.90	3,507.30
0830 - Interest Expense	740,845.32	724,646.54
0900 - gifts and donations	6,222.43	6,075.96
Total Expense	6,541,303.74	6,233,724.01
Net Ordinary Income	174,526.08	206,114.31
Other Income/Expense		
Other Income		
1007b - CD Interest	3,435.76	4,097.81
1008a - Money Market Interest	163.25	193.72
1009 - Zions Accounts interest	9,402.55	1,643.81
1088a - 8th grade trip revenue		
1088a2 - 8th Grade Concessions Revenue	1,136.58	1,156.32
1088a - 8th grade trip revenue - Other	78,471.46	81,031.13
Total 1088a - 8th grade trip revenue	79,608.04	82,187.45
1090b1 - Senior Trip Junior Fundraising		
1090b2 - Senior Trip Concessions	2,103.77	1,264.86
1090b1 - Senior Trip Junior Fundraising - Other	69,262.29	41,795.71
Total 1090b1 - Senior Trip Junior Fundraising	71,366.06	43,060.57
Total Other Income	163,975.66	131,183.36

Pre-Audit

	<u>Jul '17 - Jun 18</u>	<u>Jul '16 - Jun 17</u>
Other Expense		
0664a · 8th grade trip expenses	85,715.77	81,980.24
0665b · 8th Concession Stand Expenses	0.00	-38.38
0665c · 8th Grade Trip 2016	0.00	0.00
0667A · Senior Trip (Junior Fundraising	40,281.77	62,493.15
0667b · Senior Concession Expenses	0.00	-145.17
0668 · Concessions - Holding	81.46	222.28
Total Other Expense	<u>126,079.00</u>	<u>144,512.12</u>
 Net Other Income	 <u>37,896.66</u>	 <u>-13,328.76</u>
 Net Income	 <u><u>212,422.74</u></u>	 <u><u>192,785.55</u></u>

Caprock Academy
Profit & Loss
 July 2017 through June 2018

Pre-Audit

5:34 PM
 08/10/2018
 Accrual Basis

	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense		
Income		
Total 1030 · Miscellaneous Revenue	7,971.02	169.24%
1038 · Private Grants (Fundraising)	-166,656.78	-93.2%
1039 · Fundraising		
1039a · Fundraising - Parking Lot	-8,975.00	-100.0%
1039 · Fundraising - Other	7,697.42	82.26%
Total 1039 · Fundraising	-1,277.58	-6.97%
Total 1040 · Donations/Contributions	10,985.67	172.87%
1054 · Title II Revenue	7,400.00	100.0%
1056 · Student Lunch	14,966.18	100.0%
1060 · Band/Orchestr-Recorders	-64.25	-9.74%
1067 · Records/Transcripts Fee	140.10	33.52%
1068 · Combination Locks	167.50	16.94%
1069 · Calculator Revenue	-25.00	-33.33%
Total 1070 · Classroom Teacher Funds	-374.36	-0.88%
Total 1310 · Tuition From Individuals (K)	2,487.00	2.15%
Total 1700 · Pupil Activity Funds	16,241.68	37.08%
1800 · Childcare Revenue	19,511.50	38.29%
1910 · Rentals/Leases	-31,834.27	-101.15%
1985 · Insurance Claims	-9,923.46	-68.95%
3113 · Charter School Capital Const.	-1,898.23	-0.89%
3130 · State Revenue ECEA	12,172.91	17.95%
3139 · ELPA-PD Student Support	603.44	26.23%
3140 · ELPA	519.42	32.45%
3150 · Gifted and Talented	629.76	12.34%
3206 · READ Act Funds	-17,287.73	-23.77%
3210 · Equalization Adjustment	7,048.23	100.0%
3235 · At Risk per pupil add funding	1,957.74	100.0%
3954 · Services Charter State	-500.56	-29.73%
4027 · IDEA Part-B	-19,516.00	-16.32%
5323 · MTSS	2,430.00	280.6%
5412 · School Readiness Grant/RTTT	-815.90	-100.0%
5710 · PPR State Revenue	420,933.47	7.73%
Total Income	275,991.50	4.29%
Gross Profit	275,991.50	4.29%

Pre-Audit

Expense

0100 - Salaries

0110 - Teacher- Salaries

01105 - HS Teachers - Salaries

506,208.22 100.0%

0110 - Teacher- Salaries - Other

-595,145.17 -40.4%

Total 0110 - Teacher- Salaries

-88,936.95 -6.04%

0111 - Admin salaries - Dept 2000

85,622.87 10.82%

0112 - EA salaries - Dept 4000

-2,118.14 -0.59%

0113 - Specials Teachers - Dept 5000

121,646.37 37.95%

0115 - Contract Subs

12,572.81 35.79%

0116 - Childcare - Dept 4040

11,587.66 69.9%

0119 - Staff Bonuses

0119b - Staff Stipends

-44,390.00 -93.18%

0119 - Staff Bonuses - Other

44,940.00 100.99%

Total 0119 - Staff Bonuses

550.00 0.6%

Total 0100 - Salaries

140,924.62 4.56%

0200 - Benefits

0210 - Teacher- Benefits

125,511.66 13.96%

Total 0200 - Benefits

125,511.66 13.96%

0220 - Payroll Taxes - Employer

577.55 0.98%

0300 - Professional and Technnical Svs

0313 - Bank Service/Charge Fees

-1,478.78 -36.17%

0315 - Zion Trustee Account Fees

-2,750.00 -100.0%

0320 - Counseling & Guidance Services

-5,258.79 -44.16%

0331 - Legal Svcs

177.50 35.86%

0332 - Accounting / Audit

214.45 3.7%

0340 - Payroll Expenses

725.79 4.27%

0300 - Professional and Technnical Svs - Other

-10,867.96 -50.81%

Total 0300 - Professional and Technnical Svs

-19,237.79 -30.33%

0400 - Purchased Property Services

0423 - Custodial Services

0423b - Custodial Supplies

2,391.90 11.75%

0423 - Custodial Services - Other

3,298.00 4.93%

Total 0423 - Custodial Services

5,689.90 6.52%

0430 - Repairs and Maintenance

0430A - Auto/Equip Maintenance & Repair

7,857.34 336.88%

0430 - Repairs and Maintenance - Other

22,508.22 97.7%

Pre-Audit

	\$ Change	% Change
Total 0430 - Repairs and Maintenance	30,365.56	119.69%
0431 - Alarms & Monitoring	753.81	161.28%
0441 - Rent-Land and Buildings	-50,684.40	-100.0%
0441B - Rent - Modular	0.00	0.0%
0442 - Rental of Equip (Includes IT)	-374.90	-5.75%
0443 - External Facility Rent	-90.00	-100.0%
0400 - Purchased Property Services - Other	704.38	17.99%
Total 0400 - Purchased Property Services	-13,635.65	-6.59%
0500 - Other Purchased Services		
0510 - Staff Dev - Prof Ed Svcs	8,382.81	30.99%
0511 - Staff Dev - Board	188.91	16.08%
0520 - Insurance Premiums		
0521 - Liab/Prop Ins	3,108.00	12.11%
0522 - Workman's Comp	8,089.80	49.13%
Total 0520 - Insurance Premiums	11,197.80	26.58%
0530 - Communications		
0531 - Telephone	95.42	1.28%
0533 - Postage	-1,393.30	-29.01%
0534 - Online Services	7,690.77	19.18%
Total 0530 - Communications	6,392.89	12.2%
0540 - Advertising		
0541 - Promotional Materials	-893.26	-100.0%
0540 - Advertising - Other	-8,007.17	-49.2%
Total 0540 - Advertising	-8,900.43	-51.84%
0550 - Printing, Binding and Copying	610.95	100.0%
0551 - Office Maintenance Contracts	1,577.29	9.36%
0570 - Fundraising Expenses		
0570a - Fundraising - DCIS	71.25	16.48%
0570 - Fundraising Expenses - Other	-552.04	-17.61%
Total 0570 - Fundraising Expenses	-480.79	-13.48%
0580 - Travel, Registration, Entrance		
0580b - Travel - Donna Day	-283.13	-48.74%
0580 - Travel, Registration, Entrance - Other	-10,173.17	-37.17%
Total 0580 - Travel, Registration, Entrance	-10,456.30	-37.41%
0590 - Other Purchased Services		
0595 - Admin Overhead Costs		
0596 - CSI	6,313.26	6.09%

Pre-Audit

	\$ Change	% Change
0597 · CDE	5,719.12	64.66%
0598 · Rescission	0.00	0.0%
0595 · Admin Overhead Costs - Other	-674.90	-22.4%
Total 0595 · Admin Overhead Costs	11,357.48	9.84%
0599 · Purchase Special Ed	-3,144.24	-4.65%
0590 · Other Purchased Services - Other	1,204.16	6.92%
Total 0590 · Other Purchased Services	9,417.40	4.7%
0500 · Other Purchased Services - Other	-110.49	-100.0%
Total 0500 · Other Purchased Services	17,820.04	4.58%
0600 · Supplies		
0610 · Office Supplies	-3,643.48	-15.08%
0615 · Instructional Supplies		
0615A · Assessment Expenses		
0615A1 · AP tests	3,396.00	100.0%
0615A · Assessment Expenses - Other	2,465.85	1,619.18%
Total 0615A · Assessment Expenses	5,861.85	3,849.14%
0615b · Inst Supplies - After School	-12.92	-100.0%
0615HS · HS Instructional Supplies	5,239.64	100.0%
0616 · Software/License	-9.99	-100.0%
0617 · Special Ed	-382.47	-14.16%
0618 · Computer Equipment	-47,497.41	-81.4%
0615 · Instructional Supplies - Other	7,171.92	39.97%
Total 0615 · Instructional Supplies	-29,629.38	-37.43%
0622 · Electric/Gas	6,826.49	7.42%
0623 · Water/Sewer	2,486.23	15.93%
0630 · Food	-1,634.07	-19.19%
0640 · Books and Periodicals		
0640b · HS Books	48,741.46	100.0%
0640 · Books and Periodicals - Other	-46,524.27	-52.6%
Total 0640 · Books and Periodicals	2,217.19	2.51%
0645 · Combination Lock	1,544.97	100.0%
Total 0650 · Classroom Fund Expenditures	-125.54	-0.33%
Total 0685 · Pupil Activities Expenses	9,060.63	16.69%
0690 · Other Supplies		
0690b · Parking - HS	294.36	100.0%
0690 · Other Supplies - Other	-1,236.81	-11.33%

Pre-Audit

	\$ Change	% Change
Total 0690 - Other Supplies	-942.45	-8.64%
0600 - Supplies - Other	-227.79	-8.45%
Total 0600 - Supplies	-14,067.20	-3.4%
0689 - Lunch - Students	13,969.17	100.0%
0710 - Land and Improvements	27,366.65	1,260.57%
0721a - Landscaping	-2,138.20	-100.0%
0730 - Purchase/Lease of Equipment		
0733 - Furniture and Equipment	-7,032.06	-25.27%
0730 - Purchase/Lease of Equipment - Other	13,846.93	1,649.21%
Total 0730 - Purchase/Lease of Equipment	6,814.87	23.77%
0740 - Depreciation		
0740b - Depreciation - Tractor&Equip	-1.96	-0.06%
0740c - Depreciation - Vehicles	1,433.00	19.99%
0740 - Depreciation - Other	7,542.12	2.27%
Total 0740 - Depreciation	8,973.16	2.62%
0750 - Uncollectible Debt	-2,041.00	-84.36%
0800 - Child Care	396.60	11.31%
0830 - Interest Expense	16,198.78	2.24%
0900 - gifts and donations	146.47	2.41%
Total Expense	307,579.73	4.93%
Net Ordinary Income	-31,588.23	-15.33%
Other Income/Expense		
Other Income		
1007b - CD Interest	-662.05	-16.16%
1008a - Money Market Interest	-30.47	-15.73%
1009 - Zions Accounts interest	7,758.74	472.0%
1088a - 8th grade trip revenue		
1088a2 - 8th Grade Concessions Revenue	-19.74	-1.71%
1088a - 8th grade trip revenue - Other	-2,559.67	-3.16%
Total 1088a - 8th grade trip revenue	-2,579.41	-3.14%
1090b1 - Senior Trip Junior Fundraising		
1090b2 - Senior Trip Concessions	838.91	66.32%
1090b1 - Senior Trip Junior Fundraising - Other	27,466.58	65.72%
Total 1090b1 - Senior Trip Junior Fundraising	28,305.49	65.73%
Total Other Income	32,792.30	25.0%

Pre-Audit

	<u>\$ Change</u>	<u>% Change</u>
Other Expense		
0664a · 8th grade trip expenses	3,735.53	4.56%
0665b · 8th Concession Stand Expenses	38.38	100.0%
0665c · 8th Grade Trip 2016	0.00	0.0%
0667A · Senior Trip (Junior Fundraising	-22,211.38	-35.54%
0667b · Senior Concession Expenses	145.17	100.0%
0668 · Concessions - Holding	-140.82	-63.35%
Total Other Expense	<u>-18,433.12</u>	<u>-12.76%</u>
 Net Other Income	 <u>51,225.42</u>	 <u>-384.32%</u>
 Net Income	 <u><u>19,637.19</u></u>	 <u><u>10.19%</u></u>

CAPROCK ACADEMY

ASSET ENGINEERING LIMITED

CLASSROOM / GYM ADDITION SD ESTIMATE

Date

8/8/2018

Sq Ft of Construction

57,000.00 +/-

Cost per Sq Ft

\$192.77 / Sq Ft

DIV	DESCRIPTION	AMOUNT	Sq Ft Cost	Percent of Total Cost
	General Conditions (RFP)	\$0	0.00 / Sq Ft	0.00%
I	General Requirements	\$620,550	10.89 / Sq Ft	5.99%
II	Sitework	\$621,066	10.90 / Sq Ft	5.99%
III	Concrete	\$887,805	15.58 / Sq Ft	8.56%
IV	Masonry	\$523,752	9.19 / Sq Ft	5.05%
V	Metals	\$114,200	2.00 / Sq Ft	1.10%
VI	Wood and Plastic	\$52,275	0.92 / Sq Ft	0.50%
VII	Thermal and Moisture Protection	\$102,240	1.79 / Sq Ft	0.99%
VIII	Doors and Windows	\$410,300	7.20 / Sq Ft	3.96%
IX	Finishes	\$1,060,306	18.60 / Sq Ft	10.23%
X	Specialties	\$102,400	1.80 / Sq Ft	0.99%
XI	Equipment	\$46,500	0.82 / Sq Ft	0.45%
XII	Furnishings	\$142,000	2.49 / Sq Ft	1.37%
XIII	Special Construction	\$1,632,000	28.63 / Sq Ft	15.74%
XIV	Conveying Systems	\$100,000	1.75 / Sq Ft	0.96%
XV	Mechanical	\$1,869,500	32.80 / Sq Ft	18.03%
XVI	Electrical	\$1,578,000	27.68 / Sq Ft	15.22%

SUBTOTAL \$9,862,894

PRECONSTRUCTION SERVICES FEE \$10,000

CONSTRUCTION SERVICES FEE \$493,145

SUBTOTAL \$10,366,038

BIDDING CONTINGENCY \$259,151

CONSTRUCTION CONTINGENCY \$362,811

Total \$10,988,000

0.18 / Sq Ft

8.65 / Sq Ft

181.86 / Sq Ft

0.10%

4.76%

100.00%

\$193 / Sq Ft