

ATHENIAN ACADEMY
 OF TECHNOLOGY AND THE ARTS
 Board Meet Minutes
 April 24, 2025
 Finance meeting 6:15 pm
 Regular Board Meeting 6:30 pm

Board Member	Attendance	Governance Training	Training Expiration
Jim Mathieu	Yes	Compliant	10.1.2027
Michelle Zervas	Yes	Compliant	4.7.2026
Billy Slater	Yes	Compliant	5.02.2026

Quorum confirmed at 6:30 P.M.
 The published agenda was approved.

OPEN TO THE PUBLIC

Public speaker, Heather Kabo, a parent of a student at the school, addressed the board, having positive comments about the school..

PRINCIPAL’S REPORT (Evan and Danielle)

1. Danielle and Evan invited Lena Sharman and Ana Leiva, who are teachers at Athenian Academy, to the Board Meeting to highlight their work with the school’s production of Disney Aristocats. The Board thanked Lena, Ana, and Evan for their production contributions. Each of them received a dinner gift certificate provided by the board, in appreciation of their contributions to the production.
2. Danielle shared that all grades completed pacing for the year.
3. Evan provided an update on attendance. 38 students have missed 17 or more days of school, down from 55 last year.
4. Evan shared the academic dashboard and discussed the data with the Board in preparation for FAST Testing, which begins next week.
5. Evan shared the family survey results with the Board.
 Jim objected to the presentation changes and requested that the original data be presented for review at the next board meeting, rather than summary information.
6. Evan shared options for the Mental Health Plan with the Board. The Board has the option to adopt Pasco’s plan or create its own plan. The Board approved adopting Pasco’s plan.

CONSENT AGENDA –

Board Minutes for March 27, 2025

The minutes were adopted unanimously through the consent agenda.

MANAGEMENT REPORT – (Dan)

- March 2025 financial statements; review and adoption item
 Jim commented that the finance committee met before the regular board meeting and found the March 2025 financial statements in good order.
 The board reviewed the financial performance dashboard along with the financial statements. The school had a positive surplus, with the actual performance exceeding the budget.

After review Michelle motioned to accept the financial statements, with Billy seconding and the board voted unanimously to accept the motion.

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- YTD and Annual budget review
- Dan examined the year-end projections, which indicated they would exceed the adopted budget. He did not recommend a budget revision at this time.

OLD BUSINESS

- Facility improvements update
Dan reported that the school had received a temporary certificate of occupancy, which required a fire watch person, which was being provided through the school guard. The final certificate of occupancy will be issued after the water main is installed and the sprinkler system passes inspection.

NEW BUSINESS

- Auditor letter of engagement
The board approved unanimously the engagement letter from King and Walker for the 2025 fiscal audit.
- Review quotes to install the water pipe connecting the main to the new facility sprinklers for final building approval. Dan presented three quotes for installing the 6-inch high-pressure water main from the street to the facility. Dan agreed that the contractor, Git R Done, the engineer 2Hg Solutions and Athenian would solicit quotes directly from qualified fire system contractors due to the specialized nature of the work and potential risks. Quotes have been obtained from three vendors: Rossler Construction, Beach Lake Sprinkler and Fire Suppression, and Beneficial Fire Protection. Rossler Construction was endorsed by both the contractor and site engineer based on their qualifications, adherence to all stipulations, and provision of the most competitive bid. Also, 2Hg Solutions had prior satisfactory experience with Rossler for similar installations. Dan recommended that the school accept the bid from Rossler. Michelle moved to approve the Rossler recommendation, Billy seconded, and the motion passed unanimously.



Athenian Academy of Technology and the Arts

Athenian Academy of Technology and the Arts 4321

Pasco County, Florida

Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)

For Month and YTD Quarter for the Period Ending Apr-2025

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	1110	1,086,578	-	-	-	1,086,578
Investments	1160	-				-
Grant receivables	1130	91,504	-			91,504
Other current assets/ Accounts Receivable	12XX	32,362				32,362
Deposits	1210	-	-			-
Due from other funds	1140	-	64,950		20,293	85,243
Other long-term assets	1400	27,991				27,991
		-				-
Total Assets		<u>1,238,434</u>	<u>64,950</u>	<u>-</u>	<u>20,293</u>	<u>1,323,677</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	200,255	-	-	-	200,255
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	258,454	-			258,454
Deferred revenue	2410	-				-
Due to other funds			64,950		20,293	85,243
Notes/bonds payable Due in current year	2180, 2250, 2310, 2320	-				-
Lease payable	2315	-				-
Other liabilities	21XX, 22XX, 23XX	115,060	-			115,060
		-				-
Total Liabilities		<u>573,769</u>	<u>64,950</u>	<u>-</u>	<u>20,293</u>	<u>659,012</u>
Fund Balance						
Nonspendable	2710	60,363	-	-	-	60,363
Restricted	2720	-				-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	604,302				604,302
		-				-
Total Fund Balance		<u>664,665</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>664,665</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>1,238,434</u>	<u>64,950</u>	<u>-</u>	<u>20,293</u>	<u>1,323,677</u>



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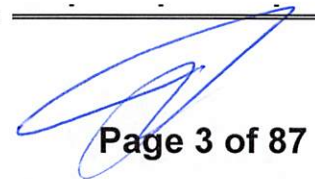
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)

For Month and YTD Quarter for the Period Ending Apr-2025

FTE Projected 402.5
FTE Actual 402.5

100% Percent of Projected

Account Number	General Fund				Special Revenue				Debt Service				
	April Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	April Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	April Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues													
FEDERAL SOURCES													
Federal direct	3100	-	-	-	-	-	-	-	-	-	-	-	
Federal through state and local	3200	-	-	-	28,938	495,206	529,350	94%	-	-	-	-	
STATE SOURCES													
FEFP	3310	216,828	2,175,354	2,606,485	83%	-	-	-	17,600	169,670	207,397	82%	
Capital outlay	3397	-	-	-	-	-	-	-	-	-	-	-	
Class size reduction	3355	33,574	335,735	402,882	83%	-	-	-	-	-	-	-	
School recognition	3361	-	52,813	52,813	100%	-	-	-	-	-	-	-	
Other state revenue	33XX	-	-	-	-	-	-	-	-	-	-	-	
LOCAL SOURCES													
Interest	3430	0	4	3	126%	-	-	-	-	-	-	-	
Local capital improvement tax	3413	-	-	-	-	-	-	-	-	-	-	-	
Other local revenue-School	34X1	32,794	393,489	438,754	90%	-	-	-	-	-	-	-	
Other local revenue-District	34X2	21,277	190,645	253,237	75%	-	-	-	-	-	-	-	
Proceeds from Issuing Long-term Debt	3700	-	-	-	-	-	-	-	-	-	-	-	
Total Revenues		304,473	3,148,041	3,754,174	84%	28,938	495,206	529,350	94%	17,600	169,670	207,397	82%
Expenditures													
Current Expenditures													
Instruction	5000	225,999	1,620,045	1,991,858	81%	13,989	480,257	514,401	93%	-	-	-	
Instructional support services	6000	-	-	-	-	-	-	-	-	-	-	-	
Board	7100	996	16,311	21,523	76%	-	-	-	-	-	-	-	
ESP Contracted Services	7200	27,657	281,349	335,856	84%	-	-	-	-	-	-	-	
School administration	7300	42,951	437,546	537,720	81%	-	-	-	-	-	-	-	
Facilities and acquisition	7400	157,162	458,311	463,833	99%	5,228	5,228	5,228	100%	-	-	-	
Fiscal services	7500	4,493	44,479	52,338	85%	-	-	-	-	-	-	-	
Food services	7600	2,800	36,895	40,760	91%	-	-	-	-	-	-	-	
Central services	7700	-	692	1,216	57%	-	-	-	-	-	-	-	
Pupil transportation services	7800	-	-	-	-	-	-	-	-	-	-	-	
Operation of plant	7900	23,171	272,204	353,355	77%	9,721	9,721	9,721	100%	-	-	-	
Maintenance of plant	8100	-	-	-	-	-	-	-	-	-	-	-	
Administrative technology services	8200	-	-	-	-	-	-	-	-	-	-	-	
Community services	9100	10,892	82,685	91,312	91%	-	-	-	-	-	-	-	
Debt service	9200	-	-	-	-	-	-	-	-	17,600	169,670	207,397	82%
Total Expenditures		496,121	3,250,517	3,889,771	84%	28,938	495,206	529,350	94%	17,600	169,670	207,397	82%
Excess (Deficiency) of Revenues Over Expenditures		(191,648)	(102,477)	(135,597)	-76%	-	-	-	-	-	-	-	-
Other Financing Sources (Uses)													
Transfers in	3600	-	-	-	-	-	-	-	-	-	-	-	
Transfers out	9700	-	-	-	-	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)		-	-	-	-	-	-	-	-	-	-	-	
Net Change in Fund Balances		(191,648)	(102,477)	(135,597)	-76%	-	-	-	-	-	-	-	
Fund balances, beginning		856,313	767,142	767,142	100%	-	-	-	-	-	-	-	
Adjustments to beginning fund balance		-	-	-	-	-	-	-	-	-	-	-	
Fund Balances, Beginning as Restated		856,313	767,142	767,142	100%	-	-	-	-	-	-	-	
Fund Balances, Ending		664,665	664,665	631,544	105%	-	-	-	-	-	-	-	



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For Month and YTD Quarter for the Period Ending Apr-2025

FTE Projected 402.5
FTE Actual 402.5

Account Number	Capital Outlay				Total Governmental Funds				
	April Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	April Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	-	-	-	-	
Federal through state and local	3200	-	-	-	28,938	495,206	529,350	94%	
STATE SOURCES									
FEFP	3310	-	-	-	234,429	2,345,025	2,813,882	83%	
Capital outlay	3397	22,419	224,192	268,875	83%	22,419	224,192	268,875	83%
Class size reduction	3355	-	-	-	33,574	335,735	402,882	83%	
School recognition	3361	-	-	-	-	52,813	52,813	100%	
Other state revenue	33XX	-	-	-	-	-	-	-	
LOCAL SOURCES									
Interest	3430	-	-	-	0	4	3	126%	
Local capital improvement tax	3413	-	-	-	-	-	-	-	
Other local revenue-School	34X1	-	-	-	32,794	393,489	438,754	90%	
Other local revenue-District	34X2	-	-	-	21,277	190,645	253,237	75%	
Proceeds from Issuing Long-term Debt	3700	-	-	-	-	-	-	-	
Total Revenues		22,419	224,192	268,875	83%	373,430	4,037,109	4,759,796	85%
Expenditures									
Current Expenditures									
Instruction	5000	-	1,531	1,531	100%	239,988	2,101,833	2,507,789	84%
Instructional support services	6000	-	-	-	-	-	-	-	-
Board	7100	-	-	-	-	996	16,311	21,523	76%
ESP Contracted Services	7200	-	-	-	-	27,657	281,349	335,856	84%
School administration	7300	678	6,500	5,822	112%	43,629	444,045	543,541	82%
Facilities and acquisition	7400	-	-	-	-	162,390	463,539	469,061	99%
Fiscal services	7500	-	-	-	-	4,493	44,479	52,338	85%
Food services	7600	-	-	-	-	2,800	36,895	40,760	91%
Central services	7700	-	-	-	-	-	692	1,216	57%
Pupil transportation services	7800	-	-	-	-	-	-	-	-
Operation of plant	7900	19,758	210,250	251,734	84%	52,649	492,175	614,810	80%
Maintenance of plant	8100	-	-	-	-	-	-	-	-
Administrative technology services	8200	-	-	-	-	-	-	-	-
Community services	9100	-	-	-	-	10,892	82,685	91,312	91%
Debt service	9200	1,983	5,912	9,789	60%	19,584	175,582	217,185	81%
Total Expenditures		22,419	224,192	268,875	83%	565,079	4,139,586	4,895,393	85%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(191,648)	(102,477)	(135,597)	-76%
Other Financing Sources (Uses)									
Transfers in	3600	-	-	-	-	-	-	-	-
Transfers out	9700	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(191,648)	(102,477)	(135,597)	-76%
Fund balances, beginning		-	-	-		856,313	767,142	767,142	100%
Adjustments to beginning fund balance		-	-	-		-	-	-	-
Fund Balances, Beginning as Restated		-	-	-		856,313	767,142	767,142	100%
Fund Balances, Ending		-	-	-		664,665	664,665	631,544	105%