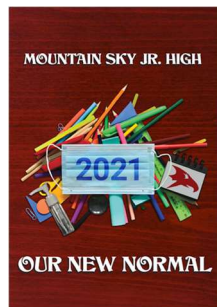
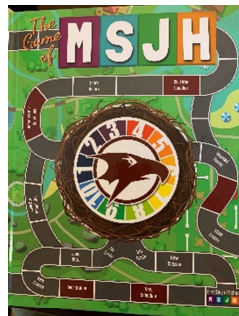
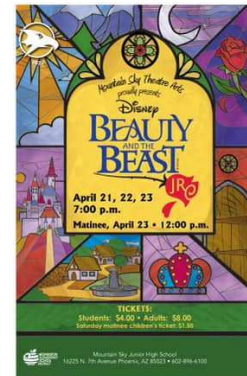


## Mountain Sky Junior High PTO (SPICE) Community Report As of June 2022



## Mountain Sky Junior High PTO (SPICE) parent group Community Report

### Organization Description

Our organization is an all-volunteer run group operating under the EIN 86-0579060. The official registered name is Mountain Sky SPICE. The SPICE acronym stands for Students and Parents In Cooperation with Educators. Our group has identified our doing business as (dba) name with the IRS and with our financial institution as Mountain Sky PTO (Parent Teacher Organization). Our email address is [mountainskyparentgroup@gmail.com](mailto:mountainskyparentgroup@gmail.com). Our group may be referenced by any of these names and work is in process to register our organization name with the Arizona Corporation Commission and the Internal Revenue Service under the same EIN as Mountain Sky Junior High PTO.

Officer position	2018-19	2019-20	2020-21	2021-22	Incoming 2022-23
<b>President</b>	Kim Baker	Kim Baker	John Martin	John Martin	John Burton
<b>Vice-President</b>	vacant	vacant	vacant	vacant	Morris Mellor
<b>Treasurer</b>	John Martin	John Martin	Kristine Reynolds	Kristine Reynolds	Colleen Carroll
<b>Secretary</b>	Kristine Reynolds	Kristine Reynolds	vacant	Julie Reinfried	Tracy Roberts

### Mission

The all-volunteer Mountain Sky Junior High parent group exists to support Mountain Sky Junior High teachers, administrators, and students; enrich the school experience, and help our school community SOAR.

### Discussion of Operating Results during the 2018-19 school year to 2021-22 school year

#### 2018-19

Our all-volunteer group started the 2018-19 school year with \$46,700 cash in the bank which represented more than five school years' worth of normal program expenses. Our leadership team and parent members voted to increase investments in our school to bring our bank balance down to an amount representing just over one year of net program expense. Mountain Sky Junior High School is a two-year school and the group decided that families donating to the school should benefit from their donations during their time at the school and reducing the program bank balance to this level would move us closer to this goal while maintaining enough cash on hand to fund early school year program expenses. This decision is the main factor driving our parent group's donation of \$20,000 to Mountain Sky Junior High School in the 2018-19 school year to purchase Google Chromebooks for use at the school. At the time, the school did not have enough Chromebooks for one-to-one student to computer ratios when the devices were used in the classroom. The program donation immediately improved the learning environment by providing one computer for each student when used in the classroom.

In this school year our PTO launched a new program to help students develop real world experience as we partnered with the Entrepreneurship teachers and Economics Club leader to serve as "investment sharks" for our student run vending machine sales program. Students created a business plan, an investment pitch, and worked through multiple interviews to secure our investment to purchase a vending machine and inventory for on campus sales. The students ran the program and continued operating the program through the end of the 2021-22 school year.

The 2018-19 school year was the last of "normal" school year operations before the COVID pandemic. The parent group was heavily involved with campus activities that included the quarterly SOAR events on-campus

and on-campus hosting teacher appreciation events, the school musical, athletics, yearbook distribution and other support opportunities.

#### 2019-2020

This school year started normally. Our parent group volunteers were on campus to support school sport competitions in the campus gymnasium, serve as chaperones for the after-school quarterly SOAR events, and other activities to help the school. In March of 2020 the COVID pandemic halted on-campus learning and support. The school musical performances were cancelled as was 8<sup>th</sup> grade promotion and other normal post-spring break activities. Our parent group scrambled to support makeshift student recognition programs, distribute yearbooks, provide some recognition for our 8<sup>th</sup> graders completing their junior high experience, and to keep connection in our school community.

#### 2020-2021

The 2020-21 school year was marked by uncertainty. In person learning occurred during certain times of the school year but all normal school activities were severely limited. Our parent group worked with teachers and volunteers to engage students through a “Find the Eagle” contest, reading contest, and an essay writing contest. Additionally, we more than doubled our investment in teacher appreciation programs to show support for our teachers and administrators struggling through distance learning and uncertainty. Our group funded the yearbook program and at the end of the school year our group was able to pull together a “last-minute” 8<sup>th</sup> grade promotion support effort that included decorated balloon photo stations and a candy buffet for the 8<sup>th</sup> graders.

#### 2021-22

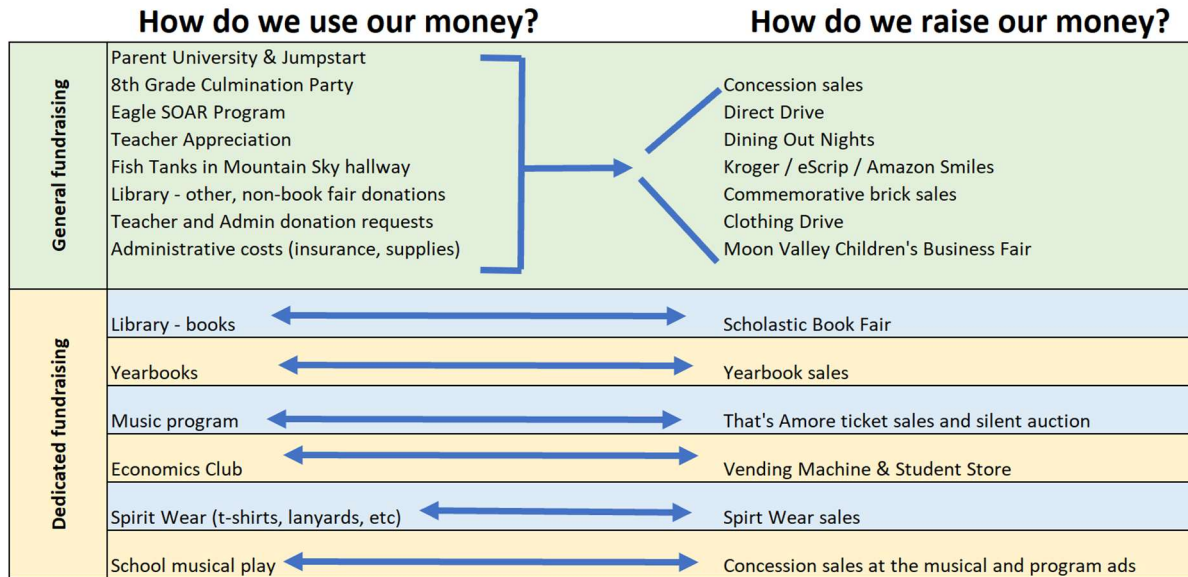
The 2021-22 school year was our “start returning to normal” year. We continued investing in teacher appreciation programs this school year to include stocking the breakroom and hosting teacher appreciation boxed lunches for all Mountain Sky employees. Our group funded a portion of the school musical and provided volunteer support for the musical. We provided funds for the Funergy group to entertain our students at the first in more than a school year Quarterly SOAR Event then after Spring Break we provided parent chaperones plus Funergy entertainment for another SOAR Event and for the 8<sup>th</sup> grade promotion party. We hosted a table to sell Spirit Wear at the in-person Eagle Expo, we sold concessions at the school musical performances, and we hosted the buffet at a retirement party for our outgoing school principal. Our group helped with the 8<sup>th</sup> grade promotion ceremony at Thunderbird High School, and we helped with the yearbook.

This four-year period presented significant challenges for our students, our teachers, our school administrators, our community and for our Mountain Sky PTO. Our leadership team is proud that our community was able to maintain our parent group operations, support our school through all the uncertainty, and proud that our parent group is poised to continue its role as a key member of our Mountain Sky Junior High School community. We thank every person who donated to our program, showed up as volunteers, attended meetings, and helped keep this program going.

Provided below is more information about our financial operations, how we raise cash, how we use that cash, and a non-GAAP statement of cash proceeds and uses. This report is intended to inform our community about how their donations have been used and demonstrates that our all-volunteer group have been good stewards of program donations and have provided tremendous financial support to our Mountain Sky Junior High School teachers, students, administrators, and community.

## Financial overview

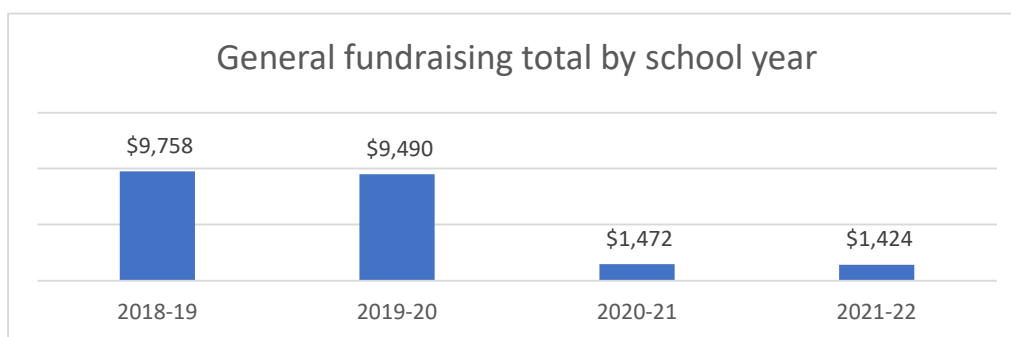
Our group operates a mix of general fundraising and school support program and dedicated fundraising programs.



### General Fundraising – How did we raise our money?

Largest sources of general fundraising are concession sales (chips, candy, bottled water) at Mountain Sky Junior High basketball, volleyball, and wrestling home games held in the gym on campus followed by the Direct Drive, proceeds from Dining Out nights at local restaurants such as Barro's Pizza, Chipotle, and Raising Cane's where our group receives a portion of the sales when customers identify that they are at the restaurant that day to support our program. The Amazon Smiles and Kroger fundraising result from community members designating Mountain Sky PTO(SPICE) as the group they support with loyalty program purchases. Other fundraising programs listed are still growing or have been one-time efforts.

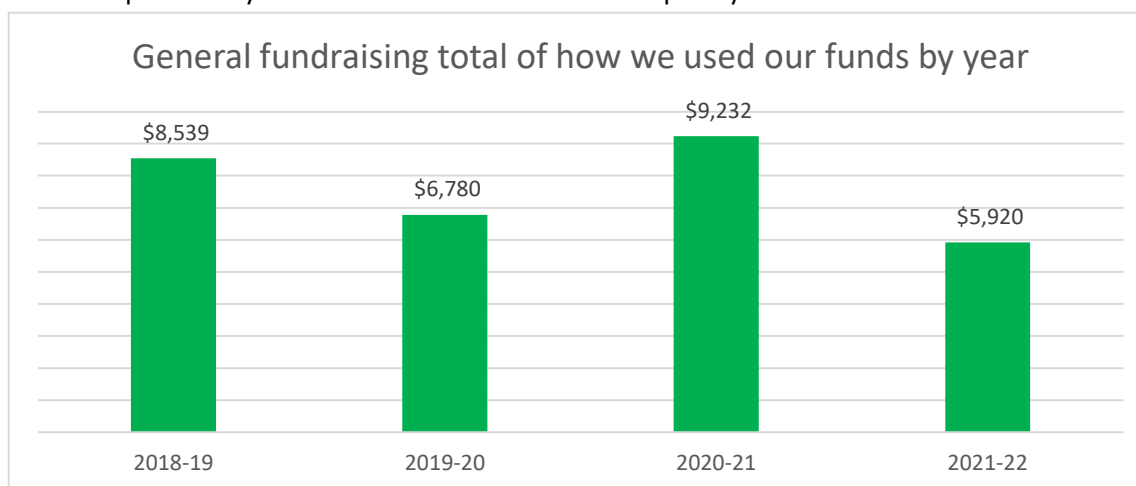
COVID had a dramatic impact on our general fundraising with an 85% decline in total funds raised from the 2019-20 school year to the 2020-21 school year. Severe restrictions on campus access eliminated our concession sales fundraising program. With sufficient funds in our account to maintain school support programs and limited connection to campus for our community through the pandemic our board voted to pause the Direct Drive program. Dining Out programs were stopped with the stress on our local restaurants so that we were not adding financial pressure to our community partners and unique programs like the Moon Valley Children's Business Fair and the clothing drive were stopped.



General Fundraising	School year				
Source	2018-19	2019-20	2020-21	2021-22	Multi-year total
Direct Drive	3,600	3,292			6,892
Concessions	4,277	1,279		1,166	6,722
Dining Out	1,292	1,725	747		3,764
Children's Business Fair		2,575			2,575
Kroger, Amazon, E-Scrip	418	619	571	160	1,768
Commemorative Brick			154	98	252
Clothing Drive	170				170
<b>Multi-year total</b>	<b>\$ 9,758</b>	<b>\$ 9,490</b>	<b>\$ 1,472</b>	<b>\$ 1,424</b>	<b>\$ 22,144</b>

### **General Fundraising – How did we use our money?**

While the COVID pandemic dramatically reduced general fundraising, our Mountain Sky Parent Group was able to maintain a more consistent level of donations connected with our general funds. This was made possible by the bank balance accumulated in prior years.



### **How we use our general funds – Teacher Appreciation**

Teacher appreciation has been our largest, consistent use of general funds raised. During the COVID pandemic our leadership voted to increase investment in our Teacher Appreciation program. During this stressful, challenging time when our teachers and administrators were working long hours to adjust to new learning environments, constantly changing circumstances and feeling disconnected from our school community and our students the Mountain Sky Parent Group stepped up recognition and support efforts to help our teachers through this tough period. Regular teacher appreciation programs include sponsored meals on Parent Teacher Conference days, sponsored meal on Teacher Appreciation Day, stocking the breakroom with goodies at the start of the school year and again after



winter break. During the pandemic we added on teachers and administrators Amazon gift cards to the program. Our group also makes thank you and encouragement cards, decorates the breakroom, and looks for other nice ways to recognize and support our Mountain Sky team.

#### **How we use our general funds – Student Honors and Recognition**

Mountain Sky Junior High offers multiple components of the student honors and recognition program to include the student of the month EAGLE awards, Fly Passes, and quarterly SOAR events. Our parent group supports these student recognition programs collectively through our SOAR donations. Our group provides EAGLE and Fly Pass gift card awards by purchasing then donating \$10 gift cards (increased in 2020-21 school year from \$5) that students may redeem at places like Target, Starbucks, Jamba Juice, and McDonald's. Our group also provide chaperones and pays for entertainment at the quarterly SOAR events. The quarterly SOAR events are social gatherings for the students and our parent group has paid for party hosts that provide music, photo booth, and games to entertain our students at these important social events.

#### **How we use our general funds – Parent University & Jumpstart**

The Washington Elementary School District Foundation provides grants to Mountain Sky Junior High for a portion of the Parent University and Jumpstart costs and our parent group funds the remainder. Parent University is a program that invites families onto campus to learn about the unique challenges of and the school approach to learning and support for the junior high students. Jumpstart is a two-day summer program that invites incoming 7<sup>th</sup> graders onto campus to meet students from across the four elementary feeder schools, meet teachers, and explore the new campus.

#### **How we use our general funds – 8<sup>th</sup> grade promotion**

Through the COVID years our 8<sup>th</sup> grade promotion varied dramatically. The 2018-2019 8<sup>th</sup> grade promotion celebration included a party hosted by the parent group with a mixed candy buffet, an inflatable challenge course, and musical entertainment. At the end of 2019-2020 our parent group expressed support for our 8<sup>th</sup> graders who finished their Mountain Sky experience virtually through yard signs that families could collect then place at their home to celebrate their student. The 2020-21 8<sup>th</sup> grade promotion included decorative balloon photo stations plus a candy and chip buffet. The 2021-22 8<sup>th</sup> grade promotion support included entertainment from the Funergy group at a dedicated on-campus party, bottled water at the party, plus decorative balloons for the promotion event held at Thunderbird High School.

#### **How we use our general funds – Donations to Mountain Sky**

Our parent group supports individual requests and donation ideas throughout each school year. During the last four school years individual donations have included a wide variety of support, the biggest of which was our donation of Google Chromebooks and Chromebook carts in the 2018-19 school year.

**Google Chromebook and Chromebook Carts** - Donated \$20,000 to Mountain Sky to purchase computers that the school used to balance out classroom demand during peak usage periods of the school day and during testing. Our donation created a one computer per student ratio during the peak usage and testing periods dramatically improving the learning environment.

Other donations:

- Mountain Sky logo EZ-Up tent for our outdoor athletic teams
- Eagle head for our Mountain Sky Eagle mascot costume
- Mountain Sky logo bag boards for quarterly SOAR events

- Cameras to use by students working on the school news and yearbook
- Reading and essay contest rewards
- Lavalier microphones and sound equipment for the gymnasium
- Lounge furniture and games for the school library
- Fish tank fish and supplies

#### **How we use our general funds – Administrative costs**

Our group worked to minimize administrative costs. Insurance is the largest, recurring, administrative expense. The insurance policy provides board members with coverage in the event of lawsuit against the parent group and provides coverage for losses that may occur with an event hosted by or sponsored by the parent group. During the four year period our group added a software subscription that was meant to reduce the administrative burden on our volunteers for accounting, reporting, email communication, text message communication, community outreach and fundraising. The subscription was terminated in the 2021-22 school year due to increasing cost compared with minimal value. Other administrative costs include check printing fees and basic supplies. During the four school year period our administrative costs represent 5.4% of our general fund uses and only 2.4% of total funds dispersed by our group.

<b>General Fundraising</b>		<b>School Year</b>			
<b>Use</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Multi-year total</b>
Teacher Appreciation	-1,608	-2,391	-5,778	-3,495	-13,272
SOAR Program	-1,655	-100	-1,885	-1,700	-5,340
Parent University & Jumpstart	-2,044	-2,050			-4,094
8th grade promotion	-1,680	-589	-1,013	-391	-3,673
Donations to Mountain Sky	-1,286	-1,533	-220		-3,039
Administrative costs	-284	-859	-1,296	-356	-2,796
<b>Multi-year total</b>	<b>\$ (8,558)</b>	<b>\$ (7,521)</b>	<b>\$ 10,193)</b>	<b>\$ (5,942)</b>	<b>\$ (32,214)</b>

One time Chromebook donation	(20,000)				(20,000)
<b>Grand total</b>	<b>\$(28,558)</b>	<b>\$ (7,521)</b>	<b>\$(10,193)</b>	<b>\$ (5,942)</b>	<b>\$ (52,214)</b>

#### **Dedicated Fundraising – How did we raise and use these funds?**

Dedicated fundraising occurs when the funds raised are earmarked for one specific program. Our parent group serves as sponsors and dedicated volunteer support for the annual school musical (play), the yearbook, the Economics (Econ) club, and the Music Department travel program. We have also supported the library through a Book Fair.

#### **Dedicated Fundraising – School Musical (Play)**

Each year Mountain Sky Junior High students, teachers, and the community work together to put on a musical performance. Our parent group partners with Mountain Sky on this program. The school pays to license the musical and covers the cost of teacher extra assignment pay. Their costs are offset by ticket sales and student participation fees. Our parent group pays for custom design, themed cast and crew t-shirts, the Playbill handed out to audience members at each show, covers production costs that include sound, lighting, costumes, set design supplies, plus cast and crew meals on build days and dress rehearsals. Cost of this parent group support are offset by t-shirt charges, Playbill ad sales, and concessions sold during each show. As shown in the summary table at the end of the Dedicated Fundraising section the School

Musical (Play) costs have been a net donation to the school during the four-year period but this deficit is driven by losses associated with the 2019-2020 school year musical that was cancelled shortly before the show date due to the COVID pandemic outbreak. Without the full Playbill ad sales and concession sales our parent group did not recoup costs incurred prior to COVID shut down.

Dedicated fundraising School Musical (Play)	School Year			
	2018-19	2019-20	2021-22	Net
Funds raised	1,861	58	5,151	7,069
Program costs	-2,805	-1,987	-4,704	-9,497
Net	\$ (944)	\$ (1,930)	\$ 447	\$ (2,427)

#### **Dedicated Fundraising – Music Department travel (That’s Amore/Forum)**

In past years our Mountain Sky Music Department was able to prepare band and chorus students for travel to Anaheim, California to perform at an event held at the convention center. Students, teachers, and chaperones travelled to Southern California via bus, performed, and earned time to visit Disneyland after their show, then travelled home. This was a big event for our Music Department and those students. Our parent group helped organize the “That’s Amore” evening fundraising that helped offset costs of the travel for students. The “That’s Amore” event included dinner served to attendees by the students, performances by each group, and a silent auction hosted by our parent group. Ticket sales, donations collected during the event, and silent auction proceeds were used to offset food and other event costs with net proceeds donated directly to the school for the music travel program. This event was last held during the 2019-2020 school year and is planned to return, in some form, during the 2022-23 school year. The small net donation represents Square payment collection fees that our parent group voted to cover for the students.

#### **Dedicated Fundraising – Yearbook**

Washington Elementary School District schools are not provided funds by the district to prepare and distribute school yearbooks. Our parent group steps in to fund the yearbook program. In some years this has required upfront payments to the yearbook vendor offset by book sales. The goal is to break even on the yearbook program where books sales fully offset all yearbook costs. Stronger than expected 2018-19 sales matched with lower-than-expected costs created a surplus that was used with the 2019-2020 and 2020-2021 school years. These two years were impacted by the COVID pandemic with students moved to remote learning at the end of 2019-2020 and then a mix of in person and remote learning in the 2020-2021 school year. Yearbook sales and distribution did not follow historical patterns and produced erratic financial results. The yearbook program started returning to a more normal status with the 2021-2022 school year though year-end distribution was delayed by vendor supply chain problems. We hope to restore the yearbook program to full, predictable operations with the 2022-23 school year.

#### **Dedicated Fundraising – Economics Club (Econ)**

The Mountain Sky Junior High School Entrepreneurship program group includes an Economics Club that is available to all students. During the four-school year period our Econ Club partnered with our parent group on several creative endeavors, the largest of which is a vending machine program. Our parent group acted as the “investment sharks” for the program. Students pitched their ideas for purchasing a vending machine, purchasing inventory, then re-paying investors through vending machine inventory sales. Students study the market, plan inventory purchases, stock the machine, then monitor sales. The students create marketing programs to increase sales and work on pricing to find the right balance between profitability on each item and sales volume. The program covered initial investment within a few months of start as the students identified a marketplace fad where students wanted hair scrunchies of all types then our Econ Club students heavily invested in inventory to keep up with fad. Strong hair scrunchy sales plus solid profit



on staples like pens, pencils, and headphones produced solid results. During the 2021-22 school year our Econ Club used some of their earnings to pay for transportation of students and teachers to economics competitions and to fund a party.

### **Dedicated Fundraising – Book Fair**

Our parent group hosted multiple book fairs during the 2018-19 and early part of the 2019-2020 school years. Partnering with the Scholastic company our parent group was able to nearly double the value of the funds we invested in the program as book donations directly from Scholastic to our library. Book fairs were held on campus, in the library, and lined up with other events where our community would be on campus. We have not hosted an in-person Book Fair since the COVID Pandemic started. Our parent group shows zero revenue and only expense for sending cash collected during the fairs to Scholastic. The value of all book donations flows directly between Scholastic and the school.

### **Dedicated Fundraising – Perry Mason Teacher Development Fund**

At the end of the 2021-22 school year the parent group began raising funds for the Perry Mason Teacher Development program. Proceeds will be used each school year to support programs that help teachers and administrators improve the knowledge, skills, and abilities that our school professionals bring to our school, to our classrooms, and to our students. Distributions from the Perry Mason Teacher Development fund will begin with the 2022-23 school year. The parent group dedicated \$1,000 from the savings account balance to the fund and is raising additional funds for the program.

### **Summary of the four school year results of dedicated fundraising results:**

Dedicated Fundraising		School Year	
Program	Revenue	Expense	Multi-year total
Play	7,069	-9,497	-2,427
Music travel (That's Amore)	14,223	-14,312	-89
Yearbook	22,263	-22,203	60
Econ Club	2,688	-1,437	1,251
Book Fair		-2,297	-2,297
<b>Multi-year total</b>	<b>\$ 46,243</b>	<b>\$ (49,746)</b>	<b>\$ (3,503)</b>



Row 1: Natalie Veidmark, Amy Ramplly, Debbie Barker, Jodi Stanley, Kileen Edwards, Michelle Bodi. Row 2: Treasurer John Martin, President Kim Baker, Vice President Antoinette Larson, and Secretary Kristine Reynolds.



Ms. Smith gives her Junstart group a tour of the school to help them be more comfortable for their first day of class.

**Statement of Cash Proceeds and Uses (DRAFT)** *Cash basis statement not prepared in accordance with GAAP*

<b>Cash proceeds collected by source</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Multi-year total</b>
Yearbook	\$11,543	\$9,109	\$721	\$384	\$21,756
Music Department travel	7,283	6,940			14,223
Concession sales	6,107	2,738		1,266	10,111
Spirit Wear sales	2,847	3,925	192	1,512	8,477
Direct Drive	4,000	3,396			7,396
School Musical	1,861	58		5,151	7,069
Dining Out proceeds	1,292	1,765	747		3,804
Children's Business Fair		2,575			2,575
Economics Club	148	2,284		257	2,688
Kroger, Amazon, and eScrip	409	619	571	160	1,760
Commemorative brick sales			154	347	502
Other	170	226	255	96	747
<b>Total cash proceeds</b>	<b>\$35,660</b>	<b>\$33,635</b>	<b>\$2,640</b>	<b>\$9,173</b>	<b>\$81,108</b>

<b>Cash uses by program</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Multi-year total</b>
Google Chromebook donation	-20,000				-20,000
Yearbook	-7,768	-8,490	-3,336		-19,593
Music Department travel	-7,283	-7,029			-14,312
Teacher appreciation	-1,608	-2,391	-5,783	-3,495	-13,277
School Musical	-2,805	-1,987		-4,704	-9,497
Spirit Wear cost	-2,692	-2,761	-522	-1,039	-7,015
Student honors and recognition (SOAR)	-1,655	-100	-1,885	-1,700	-5,340
Parent University & Jumpstart	-2,044	-2,050			-4,094
8th grade promotion	-1,680	-815	-1,013	-391	-3,898
Concessions inventory	-1,829	-1,703		-100	-3,632
Donations to Mountain Sky	-1,286	-1,533	-220	-110	-3,149
Administrative costs	-284	-859	-1,296	-356	-2,796
Book Fair	-985	-1,312			-2,297
Economics club	-331	-752		-354	-1,437
Direct Drive refunds	-400	-104			-504
Other program costs		-40		-250	-290
<b>Total cash uses</b>	<b>-\$52,651</b>	<b>-\$31,926</b>	<b>-\$14,056</b>	<b>-\$12,499</b>	<b>-\$111,133</b>

<b>Net cash</b>	<b>(\$16,991)</b>	<b>\$1,709</b>	<b>(\$11,416)</b>	<b>(\$3,327)</b>	<b>(\$30,025)</b>
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<b>Statement of Assets</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Cash in bank at year-end	\$29,744	\$31,452	\$20,036	\$16,710
Inventory (Spirit Wear and supplies)	500	500	500	500
<b>Total assets</b>	<b>\$30,244</b>	<b>\$31,952</b>	<b>\$20,536</b>	<b>\$17,210</b>

*Cash basis statement not prepared in accordance with GAAP*

**Cash basis financial report notes**

1. The Mountain Sky Junior High School PTO(SPICE) parent group is an all-volunteer, not-for-profit organization that operates on a cash basis.
2. Total assets is comprised of cash in the bank plus small dollar value of Spirit Wear (t-shirts, lanyards, and other items on hand at the end of the school year plus minimal value items that include storage totes, table cloths, serving utensils, cash boxes, and bank checks.
3. Liabilities are short-term in nature and comprise costs invoiced but not yet paid for spirit wear sales, yearbooks, and other program costs. Liabilities are most often paid at the time of receipt or upon receiving the invoice.