

Academic Arts High School School Board Meeting Agenda

Tuesday, January 16, 2024 | 5:00 pm | Academic Arts High School Room 123
Participation Remotely Via Google Meet

Present In-Person:
Present Online:
Absent:

Agenda

- 1. Call to Order:**
- 2. Conflict of Interest Check:**
- 3. Approval/Rejection of January 16, 2024 Agenda:**
- 4. Approval/Rejection of December 19, 2023 Minutes:**
- 5. Public Comments:**
- 6. Financial Report: (Josh MacLachlan - Treasurer, Nate Winter - CLA)**
 - a. **Approval/Rejection of December 2023 financial report**
 - b. **Approval/Rejection of December 2023 disbursements**
- 7. Ex Officio Report: (Davi Hicks)**
- 8. Student Data Report**
- 9. Strategic Items:**
 - a. Updates from “Community-Teacher Association”
 - b. Review of TPS Committee and TPS lead evaluation methods (third reading)
 - c. Review Of AHA Communication Protocol Policy (Third Reading)
 - d. Review of Complaint / Grievance Policy (Second Reading):
- 10. Action Items:**
 - a. Approval of AHA Communication Protocol Policy
- 11. Adjourn:**

Academic Arts High School School Board Meeting Agenda

Tuesday, December 19, 2023 | 5:00 pm | Academic Arts High School Room 123

Participation Remotely Via Google Meet

Present In-Person: David Gunderman, David Sorenson, Jacqueline Marcell, Sarah Fraklin

Present Online:

Absent:

Agenda

- 1. Call to Order:** David Gunderman calls the meeting to order at 5:05 p.m.
- 2. Conflict of Interest Check:**
 - a. None to note
- 3. Approval/Rejection of December 19, 2023 Agenda:**
 - a. David Gunderman motions to approve the December 19, 2023. David Sorenson seconds.
 - b. Discussion: None
 - c. Nothing to note in minutes
 - d. Motion passes with the following votes:
 - David Gunderman Aye
 - Jacqueline Marcell Aye
 - David Sorenson Aye
- 4. Approval/Rejection of November 21, 2023 Minutes:**
 - a. David Gunderman motions to approve the Nov 21, 2023. David Sorenson seconds.
 - b. Discussion: None
 - c. Nothing to note in minutes
 - d. Motion Passes with the following votes:

- David Gunderman Aye
- Jacqueline Marcell Aye
- David Sorenson Aye

5. Public Comments:

- a. None to Note

6. Financial Report: (Josh MacLachlan - Treasurer, Nate Winter - CLA)

a. Approval/Rejection of November 2023 financial report

Enrollment

- Budget 110
 - Enrollemtn 103
 - ADM 104.06
 - Variance: -7
- b. [David Gunderman](#) motions to approve the Financial Reports: David Sorenson seconds.

Motion Passes with the following votes:

- David Gunderman Aye
 - Jacqueline Marcell Aye
 - David Sorenson Aye
- c. **Approval/Rejection of November 2023 disbursements**
- [David Gunderman](#) motions to approve the disbursements: David Sorenson seconds.

Motion Passes with the following votes:

- David Gunderman Aye
- Jacqueline Marcell Aye
- David Sorenson Aye

7. Ex Officio Report: (Davi Hicks)

a. At 5:22 p.m., the school board started the ex officio report : David Gunderman will be speaking about the ex-officio report. Davi Hicks is not present.

i. School:

Winter Break on Dec. 22nd. School will resume on January 8th, 2024.

AAHS will have a curriculum person come into our school building to help curcom develop classroom curriculum.

TPS is working on the Words best workforce and annual repost (consulting with designs for learning)

We are working on getting Parent Square, Sending out individual emails to families.

ii. Personnel:

Current posting for Sped Coordinator, Admin Assistant, Math, Science, and Behavior.

iii. Behavior:

Working on keeping students in class.

iv. DEI:

New member on DEI; starting to build a calendar for freognition of differen holidays, traditions, cultures, etc.; Plan for Black History Month.

v. Finance:

Viewing budgets for changes and new requests

vi. Nutrition:

Kitchen Coalition meals will be delivered the week before we leave for Holiday Break. Meal delivery will resume the week of January 8, 2023.

vii. Marketing: Posting ad space in St. Paul Voice

viii. Enrollment: 109

SpEd contacting ASD and DAPE consultant to assist with students.

Comments:

- None to Note

8. Student Data Report

- a. Review of Student Evaluation Report
- b. AHA! FY24-26 Academic Goals Dashboard was presented by [David Gunderman](#) in detail on how to meet student where they are at, or move student to where they should be at. [David Gunderman](#) will come back to this item in our next meeting to review it more closely.

Comments:

None to Note

9. Strategic Items:

- a. Updates from “Community-Teacher Association”
 - Monthly activities will happen on Wednesday 20th of December. Students will participate and receive prizes (Gift Cards). The main goal is for

students to participate.

- In January CTA will do an Advisory challenge.
- February Black History Month [Amy Heikkinen](#) will connect with [Hannah Couch](#)
- First day of the new year 2024 Sage will work with CTA to do a personal item drive.
- **Comments:**

None to Note

b. Updates of TPS Committee and TPS lead evaluation methods

- [David Gunderman](#), Amber Nelson, and [Josh MacLachlan](#) will work on the TPS lead evaluation methods.

c. Review of AHA Communication Protocol Policy (Second Reading)

- David Gunderman is presenting a document on methods of communication to parents, community, administration, border audience, and those directly involved. At 5:51 p.m. [Amy Heikkinen](#) explained what outline the review process to ensure this is being followed:

Need to clarify exactly timeliness for communication (hours, days, etc.).

At 5:52 p.m. Sarah Franklin Sturm mentioned broadcasting messages (look into new services).

Comments:

None to Note

Davi Hicks joined at 5:54 p.m. Davi reports that she is working on bringing new people to help curcom and sped finish off the year with success.

d. Review of Complaint / Grievance Policy (First Reading)

- David Gunderman went over the complaint/grievance policy first reading.
 1. Establish a purpose (must be reviewed by the school's attorney) before being published.
 2. Compliant Procedure must be written and signed by the complaint to AAHS TPS Lead. Does it need to be a formal signature or just an email? Can it be verbal? Davi Hicks mentioned that something tangible is necessary to help address the matter. Create a formal complaint document. What constitutes a complaint? David Gunderman stated that reports need to be submitted in a timely manner so it can be addressed.
 3. TPS Lead will conduct an investigation within 30 days of receiving the complaint. If its about the TPS lead the complaint must be made to the School Board Chair: David Gunderman.
 4. If compliant is not satisfactorily resolve by appealing in writing to the School Board Chair within 5 calendar days. The complaint will be reviewed by the Board Chair within 10 days.
 5. TTY number must be posted on the website to be compliant with ADA requirements and must be available in other languages.

David Gunderman will review the document and edit content adding TTY number and other languages.

Complaints will be done in the nature of the complaint and position or title of the person being complained about. Complaints need to include name, time, date, place, and the circumstance that happened.

David Gunderman explained how our compliant policy is simpler the in other larger school districts

e. Review of Osprey Board Observation Feedback

- David Gunderman shared that Osprey Wild's site visit met with different leaders on different committees to understand more about our school. Mission and Vision was discussed. We need to go back and look at TPS duties.
- SpEd Coordinator position is still being posted. The SpEd department needs a SpEd teacher that has many years of experience to fill that position.
- General education teachers are doing a great job.

David Gunderman mentioned that our Environment Literacy Plan conducted by David Sorenson is doing an amazing job leading the ELP. Mr. Sorenson will be providing more in depth information about ELP.

Osprey Wild's is present in our meeting taking notes of what is being discussed in the meeting. And reports they like to come into the meeting to see what is happening during the meeting to provide positive feedback to the school members.

f. Review of Board Election Results (Google Forum)

10. Action Items:

a. Board Election

School board elections. [Josh MacLachlan](#) has been re elected as a community member. David Sorenson has been elected as a board member, and Jacqueline Marcell has been elected as a board member secretary. David Gunderman's seat is not open for

11. Adjourn:

- a. Amy H motioned to adjourn the meeting at 6:49 p.m.



- December 2023 -
Financial Statements

Prepared By:
Nate Winter



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Academic Arts High School Executive Summary

To accompany the December 2023 financial statements, as presented to the School Board

** As of month-end, 50% of the year was complete

Enrollment

- Current Approved Budget: 110
- Current School Enrollment: 101
- Current Average ADM: 103.76
- Variance: -9

Statement of Activities

Cash at the end of December was \$553K, which is a \$9K increase from the prior month. The current year estimated state receivable that is owed to the School through month end was \$234K. The preliminary prior year state receivable owed to the school has been received as of month end

The beginning fund balance for the year is \$501,804.

Schedule of Budget and Actual Revenue and Expenses

The % of Budget column is where the School was for the month of December:

- Revenues for the month were at 44% of budget:
 - Two IDEAS payments on the 15th and 30th. Holdback included.
 - SERVS draws
- Expenditures for the month were at 39% of budget:
 - Normal monthly payments of rent, benefits, contracted services, and supplies went out
 - Workers comp

Other Items of Importance

- The final audit reports have been received and have been submitted to the MDE.
- CLA and AAHS are in the process of completing the FY24 lease aid application.
- Due to the enrollment variance, CLA and AAHS are currently in the process of putting together a revised budget for the board's review.

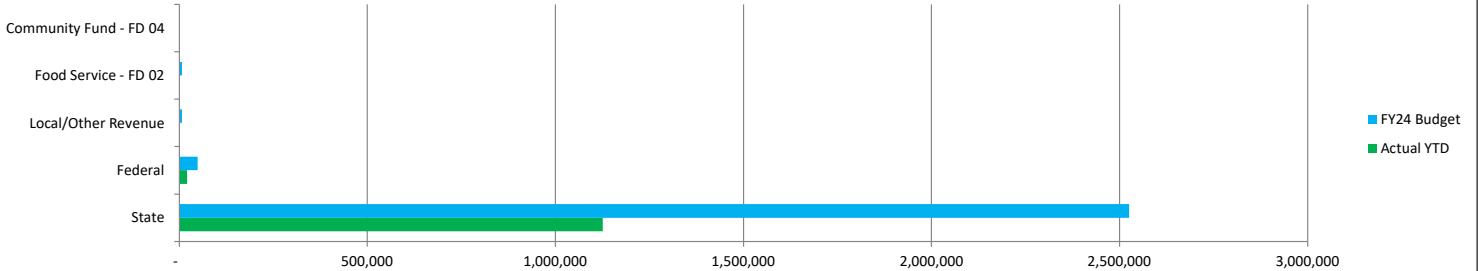
Academic Arts High School Financial Dashboard

December 2023 50% of School Year Complete

REVENUE

Total Revenue this Month \$139,932	Total Revenue YTD \$1,147,561	Budgeted Revenue FY24 \$2,589,019	% of Revenue Budget 44%
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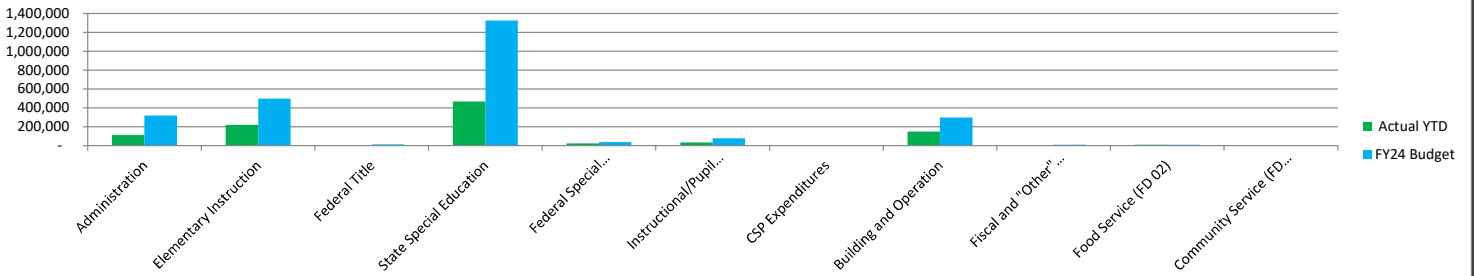
Revenue - Actual vs. Budget



EXPENSE

Total Expense this Month \$130,946	Total Expense YTD \$1,002,475	Budgeted Expense FY24 \$2,573,451	% of Expense Budget 39%
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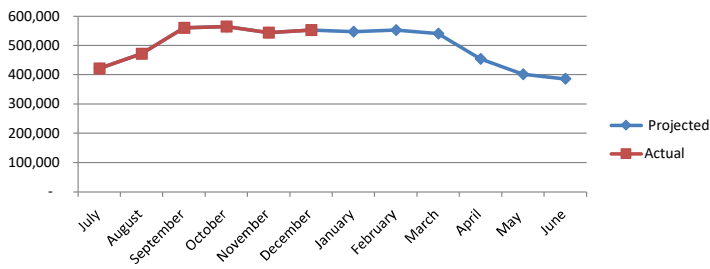
Expense - Actual vs. Budget



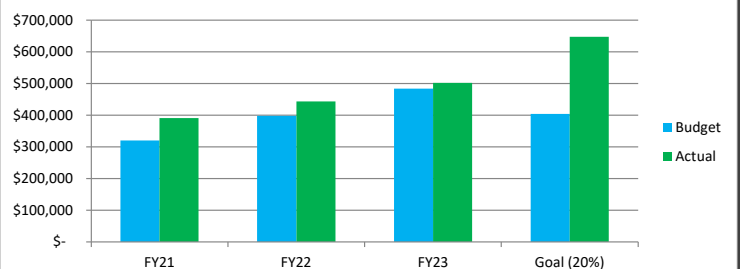
BALANCE SHEET

Cash at End of Month \$552,617	Cash at End of Prior Month \$543,631	Beginning Fund Balance - FY24 \$501,804	Budgeted Fund Balance - End of FY24 \$542,426
Cash at Beginning of Year \$367,554	Projected Cash Balance- End of FY24 \$385,834	Fund Balance at Month End \$646,890	Long-Term Fund Balance Goal (20%) \$403,831

Cash Flow Projection



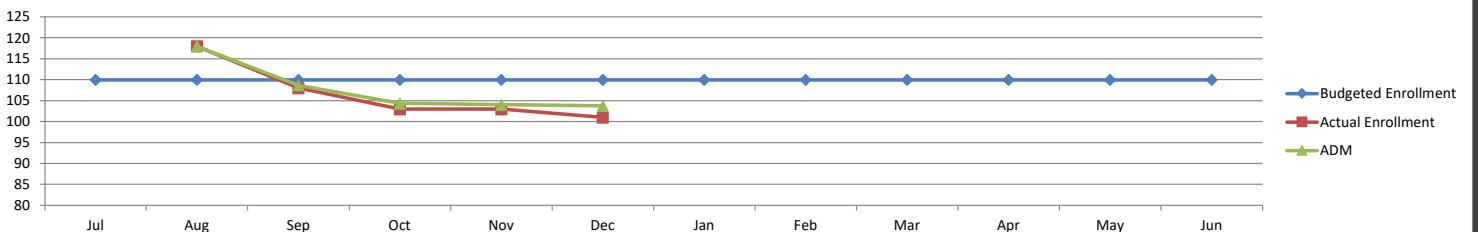
Fund Balance - Budget vs. Actual



ENROLLMENT

Actual Enrollment at Month End 101	Budgeted Enrollment 110	Actual ADM - YTD 104	Actual vs. Budgeted Enrollment Variance (9)
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Actual vs. Budgeted Enrollment



No assurance is provided on these financial statements and supplementary information. See selected information.

Academic Arts High School
Comparative Balance Sheet - All Funds
As of December 2023

	Current Month	Prior Month	\$ Change	Audited	YTD \$ Change
	12/31/2023	11/30/2023		6/30/2023	
ASSETS:					
Current Assets:					
Cash	552,617	543,631	8,986	367,554	185,063
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	-	-	-	-	-
Due from MDE - Current Year Estimate	234,079	177,537	56,543	170,707	63,373
Due from Federal	21,384	28,999	(7,615)	134,116	(112,732)
Prepays	9,976	9,976	0	24,659	(14,683)
Total Current Assets	818,056	760,142	57,914	697,036	121,020
Capital Assets:					
Buildings and Equipment	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-
Total Net Capital Assets	-	-	-	-	-
TOTAL ASSETS	818,056	760,142	57,914	697,036	121,020
LIABILITIES:					
Current Liabilities:					
Salaries Payable	123,992	103,264	20,728	138,087	(14,095)
Accounts Payable	5,468	4,769	699	21,231	(15,763)
Payroll Liabilities	41,706	27,058	14,648	35,913	5,793
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
Total Current Liabilities	171,166	135,091	36,075	195,231	(24,065)
FUND BALANCE					
Beginning Fund Balance as of July 1, 2023	501,804	501,804	-	523,422	
Net Income, FY2024 to Date	145,086	123,247	21,839	(21,618)	166,704
Ending Fund Balance	646,890	625,051	21,839	501,804	145,086
TOTAL FUND BALANCE	646,890	625,051	21,839	501,804	145,086
TOTAL LIABILITIES AND FUND BALANCE	818,056	760,142	57,914	697,036	121,021

No assurance is provided on these financial statements and supplementary information. See selected information.

Academic Arts High School

Balance Sheet

As of December 2023

	ALL FUNDS	General Fund	Food Service	Community Fund	Capital Assets
	Total	FD 01	FD 02	FD 04	FD 98
ASSETS:					
Current Assets:					
Cash	552,617	559,819	(7,202)	-	-
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	-	-	-	-	-
Due from MDE - Current Year Estimate	234,079	234,079	-	-	-
Due from Federal	21,384	21,384	-	-	-
Prepays	9,976	9,976	-	-	-
Total Current Assets	818,056	825,258	(7,202)	-	-
Capital Assets					
Buildings and Equipment					
(Less) Depreciation					
Total Net Capital Assets	-				-
TOTAL ASSETS	818,056	825,258	(7,202)	-	-
LIABILITIES:					
Current Liabilities:					
Salaries Payable	123,992	123,992	-	-	-
Accounts Payable	5,468	5,468	-	-	-
Payroll Liabilities	41,706	41,706	-	-	-
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
Total Current Liabilities	171,166	171,166	-	-	-
FUND BALANCE					
Beginning Fund Balance as of July 1, 2023	501,804	501,804	-	-	-
Net Income, FY 2024 to Date	145,086	152,288	(7,202)	-	-
Ending Fund Balance	646,890	654,092	(7,202)	-	-
Investment in Capital Assets	-				-
TOTAL LIABILITES AND FUND BALANCE	818,056	825,258	(7,202)	-	-

Academic Arts High School
 Income Statement - Variance
 As of December 2023

50% of Fiscal Year 2023-2024 Complete

Approved
 6/20/23

	YTD Actual	YTD Budget	YTD Variance	FY24 Original Budget	% of Budget
FUND 01					
DISTRICT REVENUE - GENERAL FUND					
Local & Other	-	3,700	(3,700)	7,400	0%
State - Gen. Ed. Aid	548,079	548,449	(370)	1,096,898	50%
State - Special Education/ADSSIS	200,585	596,241	(395,656)	1,192,482	17%
State - Lease Aid	-	86,724	(86,724)	173,448	0%
State - Other	41,973	31,159	10,814	62,318	67%
Estimated State Holdback Recognized	335,541	-	-	-	N/A
PY Over/Under Accrual	-	-	-	-	N/A
Federal - ESSER	-	-	-	-	0%
Federal - COVID-19 Testing Grant	-	-	-	-	0%
Federal - Title	-	5,837	(5,837)	11,674	0%
Federal - Special Ed.	21,384	18,650	2,734	37,300	57%
TOTAL DISTRICT REVENUE - GENERAL FUND	1,147,561	1,290,760	(143,198)	2,581,519	44%
DISTRICT EXPENDITURES - GENERAL FUND					
Administration & District Support Services					
Salary & Benefits	78,340	80,964	(2,624)	161,928	48%
Purchased Services	28,445	57,500	(29,055)	115,000	25%
Supplies & Equipment	1,379	10,700	(9,321)	21,400	6%
Other Fees	2,999	8,755	(5,756)	17,510	17%
Total Administration & District Support Expenditures	111,162	157,919	(46,756)	315,837	35%
Instructional Expenditures					
Salary & Benefits	211,036	226,473	(15,437)	452,945	47%
Purchased Services	1,784	13,700	(11,916)	27,400	7%
Supplies & Equipment	4,896	8,300	(3,404)	16,600	29%
Other Fees	-	-	-	-	0%
Total Instructional Expenditures	217,716	248,473	(30,757)	496,945	44%
Federal Title					
Salary & Benefits	-	-	-	-	0%
Purchased Services	-	5,837	(5,837)	11,674	0%
Supplies & Equipment	-	-	-	-	0%
Other Fees	-	-	-	-	0%
Total Federal Title Expenditures	-	5,837	(5,837)	11,674	0%
State Special Education/ADSSIS					
Salaries/Wages and Benefits	377,346	576,033	(198,687)	1,152,066	33%
Purchased Services	528	22,968	(22,441)	45,936	1%
Supplies & Equipment	-	3,750	(3,750)	7,500	0%
Transportation	87,369	21,555	65,814	43,109	203%
ADSSIS Expenditures	-	-	-	75,518	0%
Total State Special Education Expenditures	465,242	624,306	(159,064)	1,324,129	35%
Federal Special Education/CEIS					
Salaries/Wages and Benefits	-	-	-	5,000	0%
Purchased Services	16,250	7,500	8,750	15,000	108%
Supplies & Equipment	5,134	8,650	(3,516)	17,300	30%
Other Fees	-	-	-	-	0%
Total Federal Special Education Expenditures	21,384	16,150	5,234	37,300	57%
Instructional/Pupil Support					
Salary & Benefits	26,066	26,066	-	52,133	50%
Purchased Services	6,335	11,250	(4,915)	22,500	28%
Supplies & Equipment	-	-	-	1,000	0%
Other Fees	-	-	-	-	0%
Total Instructional Support Expenditures	32,401	37,316	(4,915)	75,633	43%
ESSER/COVID19 Funding					

No assurance is provided on these financial statements and supplementary information. See selected information.

	YTD Actual	YTD Budget	YTD Variance	FY24 Original Budget	% of Budget
ESSER	-	-	-	-	0%
COVID19 Testing Grant	-	-	-	-	0%
Total Instructional Support Expenditures	-	-	-	-	0%
Building & Operations					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	41,363	34,225	7,137	68,450	60%
Facilities Lease	105,975	106,215	(240)	212,429	50%
Supplies & Equipment	31	3,650	(3,619)	7,300	0%
Other Fees	-	4,378	(4,378)	8,755	0%
Total Building & Operations Expenditures	147,368	148,467	(1,099)	296,934	50%
Fiscal & Other Fixed Cost Programs					
Purchased Services	-	-	-	-	0%
Transfers to Other Funds	-	7,500	-	7,500	0%
Total Fiscal & Other Fixed Cost Programs Expend.	-	7,500	(7,500)	7,500	49%
TOTAL DISTRICT EXPENDITURES - GENERAL FUND	995,273	1,245,967	(250,694)	2,565,951	39%
GENERAL FUND (01) - NET INCOME	152,288	44,792	107,497	15,568	
FUND 02					
DISTRICT REVENUE - FOOD SERVICE FUND					
Local & Other	-	-	-	-	0%
State	-	-	-	-	0%
Federal	-	-	-	-	0%
Transfers from Other Funds	-	3,750	(3,750)	7,500	0%
TOTAL DISTRICT REVENUE - FOOD SERVICE FUND	-	3,750	(3,750)	7,500	0%
DISTRICT EXPENDITURES - FOOD SERVICE FUND					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	7,202	3,750	3,452	7,500	96%
Supplies & Equipment	-	-	-	-	0%
TOTAL DISTRICT EXPENDITURES - FOOD SERVICE FUND	7,202	3,750	3,452	7,500	96%
FOOD SERVICE FUND (02) - NET INCOME	(7,202)	-	(7,202)	-	
TOTAL REVENUES - ALL FUNDS	1,147,561	1,294,510	(146,948)	2,589,019	44%
TOTAL EXPENDITURES - ALL FUNDS	1,002,475	1,249,717	(247,242)	2,573,451	39%
NET INCOME (LOSS) - ALL FUNDS	145,086	44,792	100,295	15,568	
Beginning Fund Balance 7/1/2023	501,804			526,858	
Ending Fund Balance	646,890			542,426	

No assurance is provided on these financial statements and supplementary information. See selected information.

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$44.18	
	PO#:	Voucher #:	11647	Invoice	Invoice No:	12.08.23		Paid Amt:	\$44.18
								Check Amount:	\$44.18
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$62.86	
	PO#:	Voucher #:	11648	Invoice	Invoice No:	12.08.23		Paid Amt:	\$62.86
								Check Amount:	\$62.86
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$59.46	
	PO#:	Voucher #:	11661	Invoice	Invoice No:	12.22.23		Paid Amt:	\$59.46
								Check Amount:	\$59.46
4119	AB	1575			Southview Office CenterLLC		Wire		
				E 01	005 850 348 570 000	Rent		\$17,662.45	
				E 01	005 810 000 330 000	Utilities		\$5,894.34	
	PO#:	Voucher #:	11637	Invoice	Invoice No:	12.01.23		Paid Amt:	\$23,556.79
								Check Amount:	\$23,556.79
4119	AB	1775			Ford		Wire		
				E 01	005 760 723 583 000	SPED VAN PAYMENT		\$697.19	
	PO#:	Voucher #:	11656	Invoice	Invoice No:	12.19.23		Paid Amt:	\$697.19
								Check Amount:	\$697.19
4119	AB	1775			Ford		Wire		
				E 01	005 760 723 583 000	SPED VAN PAYMENT		\$800.73	
	PO#:	Voucher #:	11657	Invoice	Invoice No:	12.19.23		Paid Amt:	\$800.73
								Check Amount:	\$800.73
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$3.27	
	PO#:	Voucher #:	11640	Invoice	Invoice No:	12.04.23		Paid Amt:	\$3.27
								Check Amount:	\$3.27
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$5.41	
	PO#:	Voucher #:	11641	Invoice	Invoice No:	12.04.23		Paid Amt:	\$5.41
								Check Amount:	\$5.41
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$3.27	
	PO#:	Voucher #:	11643	Invoice	Invoice No:	12.05.23		Paid Amt:	\$3.27
								Check Amount:	\$3.27

No assurance is provided on these financial statements and supplementary information. See selected information.

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$3.27	
	PO#:	Voucher #:	11645	Invoice	Invoice No: 12.06.23	12/31/2023		Paid Amt:	\$3.27
								Check Amount:	\$3.27
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$6.49	
	PO#:	Voucher #:	11649	Invoice	Invoice No: 12.08.23	12/31/2023		Paid Amt:	\$6.49
								Check Amount:	\$6.49
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$14.09	
	PO#:	Voucher #:	11650	Invoice	Invoice No: 12.11.23	12/31/2023		Paid Amt:	\$14.09
								Check Amount:	\$14.09
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$4.35	
	PO#:	Voucher #:	11651	Invoice	Invoice No: 12.14.23	12/31/2023		Paid Amt:	\$4.35
								Check Amount:	\$4.35
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$5.41	
	PO#:	Voucher #:	11654	Invoice	Invoice No: 12.15.23	12/31/2023		Paid Amt:	\$5.41
								Check Amount:	\$5.41
4119	AB	1849			Comcast Business		Wire		
			E 01	005 110 000 320 000	Internet Services			\$163.57	
	PO#:	Voucher #:	11659	Invoice	Invoice No: 12.21.23	12/31/2023		Paid Amt:	\$163.57
								Check Amount:	\$163.57
4119	AB	1876			USPS		Wire		
			E 01	005 110 000 329 000	Postage			\$198.00	
	PO#:	Voucher #:	11646	Invoice	Invoice No: 12.07.23	12/31/2023		Paid Amt:	\$198.00
								Check Amount:	\$198.00
4119	AB	1876			USPS		Wire		
			E 01	005 110 000 329 000	Postage			\$111.63	
	PO#:	Voucher #:	11653	Invoice	Invoice No: 12.15.23	12/31/2023		Paid Amt:	\$111.63
								Check Amount:	\$111.63
4119	AB	1878			Lenovo Financial Services		Wire		
			E 01	010 211 000 555 000	Student Chromebooks			\$180.94	
	PO#:	Voucher #:	11655	Invoice	Invoice No: 12.18.23	12/31/2023		Paid Amt:	\$180.94
								Check Amount:	\$180.94

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1883			Alerus		Wire		
				B 01	215 012	AlerusFund		\$64.96	
	PO#:	Voucher #:	11662	Invoice	Invoice No: 12.22.23			Paid Amt:	\$64.96
								Check Amount:	\$64.96
4119	AB	1883			Alerus		Wire		
				E 01	005 110	000 305 000 Employee Fee		\$50.00	
	PO#:	Voucher #:	11663	Invoice	Invoice No: 12.27.23			Paid Amt:	\$50.00
								Check Amount:	\$50.00
4119	AB	1886			TRA		Wire		
				B 01	215 004	MN TRA		\$3,952.21	
	PO#:	Voucher #:	11595	Invoice	Invoice No: S2024070			Paid Amt:	\$3,952.21
								Check Amount:	\$3,952.21
4119	AB	1886			TRA		Wire		
				B 01	215 004	MN TRA		\$3,996.31	
	PO#:	Voucher #:	11601	Invoice	Invoice No: S2024080			Paid Amt:	\$3,996.31
								Check Amount:	\$3,996.31
4119	AB	1887			PERA		Wire		
				B 01	215 005	PERA		\$2,818.49	
	PO#:	Voucher #:	11593	Invoice	Invoice No: S2024070			Paid Amt:	\$2,818.49
								Check Amount:	\$2,818.49
4119	AB	1887			PERA		Wire		
				B 01	215 005	PERA		\$2,575.96	
	PO#:	Voucher #:	11599	Invoice	Invoice No: S2024080			Paid Amt:	\$2,575.96
								Check Amount:	\$2,575.96
4119	AB	1888			IRS		Wire		
				B 01	215 001	Federal Tax		\$3,496.75	
				B 01	215 007	FICA		\$6,691.06	
	PO#:	Voucher #:	11597	Invoice	Invoice No: S2024070			Paid Amt:	\$10,187.81
								Check Amount:	\$10,187.81
4119	AB	1888			IRS		Wire		
				B 01	215 001	Federal Tax		\$3,347.61	
				B 01	215 007	FICA		\$6,466.90	
	PO#:	Voucher #:	11603	Invoice	Invoice No: S2024080			Paid Amt:	\$9,814.51
								Check Amount:	\$9,814.51
4119	AB	1889			MN Dept of Revenue		Wire		
				B 01	215 002	MN State Tax		\$1,765.92	
	PO#:	Voucher #:	11594	Invoice	Invoice No: S2024070			Paid Amt:	\$1,765.92
								Check Amount:	\$1,765.92

No assurance is provided on these financial statements and supplementary information. See selected information.

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1889			MN Dept of Revenue		Wire		
				B 01	215 002	MN State Tax		\$1,722.18	
	PO#:	Voucher #:	11600	Invoice	Invoice No: S2024080	12/31/2023	Paid Amt:	\$1,722.18	
							Check Amount:	\$1,722.18	
4119	AB	1891			The Lincoln National Life Insurance Company		Wire		
				B 01	215 013	ACCT# ACADEMICAR-BL-1647128; Life Insur		\$428.32	
	PO#:	Voucher #:	11642	Invoice	Invoice No: 12.04.23	12/31/2023	Paid Amt:	\$428.32	
							Check Amount:	\$428.32	
4119	AB	1923			Padlet		Wire		
				E 01	005 108 000 405 000	GE Attendance Software		\$9.99	
	PO#:	Voucher #:	11644	Invoice	Invoice No: 12.05.23	12/31/2023	Paid Amt:	\$9.99	
							Check Amount:	\$9.99	
4119	AB	1924			Skyroam, INC		Wire		
				E 01	010 211 000 320 000	Monthly Student Hotspots		\$99.00	
	PO#:	Voucher #:	11636	Invoice	Invoice No: 12.01.23	12/31/2023	Paid Amt:	\$99.00	
							Check Amount:	\$99.00	
4119	AB	1924			Skyroam, INC		Wire		
				E 01	010 211 000 320 000	Monthly Student Hotspots		\$99.00	
	PO#:	Voucher #:	11652	Invoice	Invoice No: 12.15.23	12/31/2023	Paid Amt:	\$99.00	
							Check Amount:	\$99.00	
4119	AB	1997			Midwest Insurance Company		Wire		
				E 01	005 110 000 270 000	Workers Comp Insurance		\$1,113.00	
	PO#:	Voucher #:	11658	Invoice	Invoice No: 12.19.23	12/31/2023	Paid Amt:	\$1,113.00	
							Check Amount:	\$1,113.00	
4119	AB	2018			S.O.S Security MN LLC		Wire		
				E 01	005 810 000 350 000	School Security/Monitoring System		\$31.95	
	PO#:	Voucher #:	11639	Invoice	Invoice No: 12.04.23	12/31/2023	Paid Amt:	\$31.95	
							Check Amount:	\$31.95	
4119	AB	2037			IPitomy Communications LLC		Wire		
				E 01	005 110 000 320 000	Communications Services-		\$437.76	
	PO#:	Voucher #:	11638	Invoice	Invoice No: 12.04.23	12/31/2023	Paid Amt:	\$437.76	
							Check Amount:	\$437.76	
4119	AB	2046			Texas State Disbursement Unit		Wire		
				B 01	215 008	Child Support		\$97.62	
	PO#:	Voucher #:	11596	Invoice	Invoice No: S2024070	12/31/2023	Paid Amt:	\$97.62	
							Check Amount:	\$97.62	

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
4119	AB	2046			Texas State Disbursement Unit		Wire
				B 01 215 008	Child Support		\$97.62
	PO#:	Voucher #:	11602	Invoice	Invoice No: S2024080	12/31/2023	Paid Amt: \$97.62
							Check Amount: \$97.62
4119	AB	2063			Roku		Wire
				E 01 010 211 000 406 000	Student Curriculum Subscription		\$8.68
	PO#:	Voucher #:	11660	Invoice	Invoice No: 12.21.23	12/31/2023	Paid Amt: \$8.68
							Check Amount: \$8.68
							Report Total: \$65,292.20

Academic Arts High School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1860	4119	AB	CR1223													
12.07.23 MEGS Draw																
			2033	Credit	A	12/07/23		Wire	1	c1			Misc			
						4119	R 01 005 000	419	400	000			FY24 FIN419		8,430.56	0.00
														Receipt Total:	\$8,430.56	\$0.00
														Deposit Total:	\$8,430.56	\$0.00
1861	4119	AB	CR1223													
12.11.23 Soundtrap Refund																
			2034	Credit	A	12/11/23		Wire	1	c1			Misc			
						4119	E 01 010 211	000	406	000			12.11.23 Soundtrap Refund		349.00	0.00
														Receipt Total:	\$349.00	\$0.00
														Deposit Total:	\$349.00	\$0.00
1862	4119	AB	CR1223													
12.15.23 IDEAS Payment																
			2035	Credit	A	12/15/23		Wire	1	c1			Misc			
						4119	R 01 005 000	000	211	000			FY24 General Education Aid		65,528.84	0.00
														Receipt Total:	\$65,528.84	\$0.00
														Deposit Total:	\$65,528.84	\$0.00
1863	4119	AB	CR1223													
12.29.23 IDEAS Payment																
			2036	Credit	A	12/29/23		Wire	1	c1			Misc			
						4119	B 01 121 000						FY23 General Education Aid		7.77	0.00
						4119	R 01 005 000	000	211	000			FY24 General Education Aid		65,615.96	0.00
														Receipt Total:	\$65,623.73	\$0.00
														Deposit Total:	\$65,623.73	\$0.00
														Report Total:	\$139,932.13	\$0.00

Academic Arts High School
Historical and Forecasted Financial Statements
Selected Information
For the Six Months Ended December 31st, 2023 and Year Ending June 30th, 2024

The school presents governmental fund financial statements using the current financial resources measurement focus and the modified accrual basis of accounting. As required by state statute, the school operates as a nonprofit corporation under Minnesota Statutes §317A. However, state law also requires that the school comply with Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) which mandates the use of a governmental fund accounting structure.

The accompanying historical financial statements and forecasted financial statements include the following departures from accounting principles generally accepted in the United States of America and the guidelines for presentation of a forecast established by the AICPA:

- The historical and forecasted financial statements omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America.
- The financial statements are not a complete presentation of governmental fund financial statements in accordance with the above standards.

The effects of these departures have not been determined.

Summary of Significant Assumptions

These financial forecasts present, to the best of management's knowledge and belief, the School's expected financial position, results of operations, and cash projection for the forecast periods. Accordingly, the forecasts reflect its judgment as of June 20th, 2023 the date of these forecasts, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecasts. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Balance Sheet & Cash Projection Assumptions

1 Due from MDE	90 Days
2 Payables are expected to be paid at net	120 Days
3 Payroll Payables are expected to be paid at net	30 Days

Statement of Operations Assumptions

1 Revenue is expect to grow at a rate of	9%
2 Salaries, benefits, and taxes are expected to increase by	9%
3 All other expenses are expected to increase	7%

No assurance is provided.

23-24 January
Board Meeting (Highlights and To Do)

Date: 1/16/2023

Ex Officio: Davi Hicks

School Events:

15 MLK day / No School
25 Exhibition Day / End of Q2
(Early Release)
26 No School/ Grading day

**Committee
Updates**

Curriculum & TPS: We have a curriculum consultant that will be coming in and working with specific staff in specific areas.

TPS: working on World best workforce and annual report (Consulting with Designs for learning)

Personnel: Current postings for sped coordinator, admin assistant, Math teacher , Science teacher, and behavior specialist.

Per 2023 EMPLOYMENT LAW CHANGES We have Implemented Earned sick and safe time” (“ESST”) or paid leave that can be used for certain specified reasons set forth in the statute, including when an employee is sick, needs to care for a family member, needs to seek assistance because the employee or their family member has experienced domestic abuse, or for closure of an employee’s workplace or family member’s school or place of care

Behavior: Working on making sure our students are cleaning up behind themselves

DEI: currently planning Black History Month for February and we would like to invite everyone to help with that and have a voice in the planning if interested!

ELP:

Finance: Reviewing ESEA Buckets to determine how those funds can be spent

Nutrition: Kitchen Coalition meals will be delivered 1/17/24 and will be delivered on Tuesday following this week.

Marketing: posting ad space in St. Paul Voice, Ed post

Enrollment: 104

SpEd: contacting ASD and DAPE consultant to assist with students

Assignments from Board (to be brought back to TPS):

- 1.
- 2.

3.



TPS Members attending next meeting:

- 1.
- 2.
- 3.