

Academic Arts High School School Board Meeting Agenda

Tuesday, April 18, 2023 | 5:00 pm | Academic Arts High School Room 123
Participation Remotely Via Google Meet

Agenda

- 1. Call to Order:**
- 2. Conflict of Interest Check:**
- 3. Approval/Rejection of April 18, 2023 Agenda:**
- 4. Approval/Rejection of March 21, 2023 Minutes:**
- 5. Public Comments:**
- 6. Financial Report: (Josh MacLachlan - Treasurer, Nate Winter - CLA)**
 - a. **Approval/Rejection of March 2023 financial report**
 - b. **Approval/Rejection of March 2023 disbursements**
 - c. **Approval/Rejection of 990 report**
- 7. Ex Officio Report: (Davi Hicks)**
- 8. Student Data Report (Josh MacLachlan)**
- 9. Strategic Items:**
 - a. Updates on Reauthorization Evaluation from Authorizer
 - b. Updates from “Community-Teacher Association”
- 10. Action Items:**
 - a. Approval / Rejection of updates to bylaws relevant to board oversight of school leader(s) (Fourth Reading)
 - b. Approval / Rejection updates to policies relevant to updates in school’s behavior system (Fourth Reading)
 - c. Approval / Rejection of contract with Lakesha Witter for SpEd audit and director services.
 - d. Approval / Rejection of updates to exhibits for reauthorization contract:
 - i. Exhibit C, Bylaws (required statutory revisions)
 - ii. Exhibit D, Description of Educational Program (revise to include blended learning program, specific focus on serving high-risk youth, updates as needed)
 - iii. Exhibit E, Description of Additional Programs (review and revise, if needed)
 - iv. Exhibit F, Statutory Purposes (review and revise, if needed)

- v. Exhibit H, Environmental Education Goals (provide participation targets)

11. Adjourn:

Academic Arts High School School Board Meeting Agenda

Tuesday, March 21, 2023 | 5:00 pm | Academic Arts High School Room 123
Participation Remotely Via Google Meet

Agenda

Board Members Present:

In-person: Josh MacLachlan, David Gunderman

Online: David Massey, Christy Dickinson, Davi Hicks (Ex Officio)

Board Members Absent: Amber Nelson

Others Present: Nate Winter (CLA)

1. Call to Order:

- a. Josh MacLachlan calls meeting to order at 5:02 pm

2. Conflict of Interest Check:

- a. None to note

3. Approval of March 21, 2023 Agenda:

- a. Josh MacLachlan motions to approve the March 21, 2023 agenda. David Gunderman seconds.
- b. Discussion:
 - i. No further discussion
- c. Motion passes with following votes:
 - i. David Gunderman - Aye
 - ii. Josh MacLachlan - Aye
 - iii. David Massey - Aye
 - iv. Christy Dickinson - Aye

4. Approval/Rejection of February 28, 2023 Minutes:

- a. Josh MacLachlan motions to approve the February 28, 2023 minutes. David Gunderman seconds.
- b. Discussion:
 - i. No further discussion

- c. Motion passes with following votes:
 - i. David Gunderman - Aye
 - ii. Josh MacLachlan - Aye
 - iii. David Massey - Aye
 - iv. Christy Dickinson - Aye

5. Public Comments:

- a. Myisha Holley:
 - i. Expresses concern about student receiving help in classes
 - ii. Concerned that IEP requirements are not being met. - School SpEd director offers to connect directly to make a plan
- b. Christy Dickinson:
 - i. Inquires about system team has to update parents on IEPs between formal IEP meetings
- c. Amy Heikkinen:
 - i. Confirms that she receives regular updates for her student - suggests team verify consistency for students with IEPs

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

- a. **Approval/Rejection of February 2023 financial report**
 - i. Josh MacLachlan motions to approve the February 2023 financial report. David Gunderman seconds.
 - ii. Discussion:
 - 1. ADM
 - a. Current Approved Budget: 110
 - b. Current School Enrollment: 120
 - c. Current Average ADM: 111.56

- d. Variance: +10
- 2. Cash on hand at end of February: \$496K, \$5k increase from prior month. Current fund balance at \$523,422
- 3. 67% of the way through the year.
 - a. Revenues at 65% of budget.
 - b. Expenditures at 63% of budget
- 4. Items of importance:
 - a. Currently working on revision FY23 budget. Draft due for approval at May board meeting.
 - b. Auditors working on 990 draft for board approval - due 5/15/2023
- iii. Motion passes with following votes:
 - 1. David Gunderman - Aye
 - 2. Josh MacLachlan - Aye
 - 3. David Massey - Aye
 - 4. Christy Dickinson - Aye

b. Approval/Rejection of February 2023 disbursements

- i. Josh MacLachlan motions to approve the February 2023 disbursements.
David Gunderman seconds.
- ii. Discussion:
 - 1. Many individual purchases for hotel rooms for MAAP conference.
Required separate purchases. All purchases were for same event.
- iii. Motion passes with following votes:
 - 1. David Gunderman - Aye
 - 2. Josh MacLachlan - Aye

3. David Massey - Aye
4. Christy Dickinson - Aye

7. Ex Officio Report: (Davi Hicks)

a. School events:

- i. “Safety Day” was 3/15/23: All-school event. Students and staff reviewed and practiced procedures for fire drills, lock-downs, and tornadoes.
- ii. Hoping to plan open house on 4/6/23 prior to exhibition day.

b. Committee Updates:

- i. TPS:
- ii. Personnel:
 1. Offered position: Social Worker
 2. Resignation: Due Process Case Worker
- iii. Behavior:
 - 1.
- iv. Finance:
 - 1.
- v. Nutrition:
- vi. Marketing (Finance):
 1. ½ page full-color ad in Saint Paul Voice through September.
- vii. Enrollment (see Finance section):
 1. Enrollment at 120
 2. Continuing to expand transitions program:
 - a. 4 new students in program
 - b. Students with 504 plans are now able to utilize program
- viii. Curriculum:

1. Conducting NWEA testing during advisory time. Incentivising 4 valid test results (no rapid guessing) with class events (pizza party, Pi day celebration, etc.)
- ix. SpEd:
1. Continuing child find process
 2. IEPs at 54. 3 students currently in evaluation process.
- x. DEI:
1. Surveys:
 - a. LGBTQ and BIPOC surveys sent to students and families
- xi. Jay Squad:
1. Continuing to meet weekly
 2. Purpose: identify issues and make recommendations
 3. Met with SpEd director afternoon 3/13/2023 to discuss concerns about SpEd financing (see item in strategic items section

8. Student Data Report (Josh MacLachlan)

- a. Academic Measures
 - i. Compare current Fall-Spring data in context of goals

9. Strategic Items:

- a. Updates on Reauthorization Evaluation from Authorizer
 - i. Davi in contact with authorizer to finalize requirements for reauthorization
 - ii. Update on current progress through AGAME process:
 1. Identifying student engagement groups. Will develop tiered goals for respective subgroups next
 - iii. Exhibit H (ELP) being updated to accommodate updated statute requirements. School will still be able to update yearly metrics without changing contract.
 - iv. Erin Anderson (from OW):
 1. Exhibit S is being updated - will replace the “PIP” from prior

contracts - will focus on “Outstanding obligations from prior contract”.

- b. Updates from “Community-Teacher Association”
 - i. Meeting on Apr 4, 2023 . At Amy’s House. All stakeholders are welcome (board members, staff, students, parents, etc.). Connecting with staff to get announcements added to parent square.

David Massey’s Call drops (~6:40)

10. Action Items:

- a. Review policies relevant to board oversight of school leader(s) (Third Reading)
 - i. Josh MacLachlan motions to approve updates to VI of the board bylaws defining TPS committee and TPS Administrator duties. David Gunderman Seconds.
 - ii. Discussion
 - 1. Draft needs more clarity:
 - a. Additional duties of “TPS Lead”
 - b. Provide an organizational chart
 - 2. Will n
 - iii. Motion passes with following votes:
 - 1. David Gunderman - Nay
 - 2. Josh MacLachlan - Nay
 - 3. David Massey - Nay
 - 4. Christy Dickinson - Nay
- b. Approve/Reject updates to policies relevant to updates in school’s behavior system (Third Reading)
 - i. Josh MacLachlan motions to approve updates to policies relevant to updates in school’s behavior system. David Gunderman seconds.
 - ii. Discussion:
 - 1. Need to update instances of “restorative” practices on entire document
 - 2. Need to distinguish between “restorative practices” and formal

“restorative circles”

3. Bring back for review at April Meeting

iii. Motion passes with following votes:

1. David Gunderman - Nay
2. Josh MacLachlan - Nay
3. Christy Dickinson - Nay

c. Approve/Reject updates to dress code policy (Third Reading)

i. Josh MacLachlan motions to approve updates to school’s dress code policy. David Gunderman seconds.

ii. Discussion:

1. No further discussion

iii. Motion passes with following votes:

1. David Gunderman - Aye
2. Josh MacLachlan - Aye
3. Christy Dickinson - Aye

d. Approve/Reject background check policy (Tabled from March meeting)

i. Josh MacLachlan motions to approve the background check policy. David Gunderman seconds.

ii. Discussion:

1. No further discussion

iii. Motion passes with following votes:

1. David Gunderman - Aye
2. Josh MacLachlan - Aye
3. Christy Dickinson - Aye

e. Approve/Reject/Table updates to school calendar

i. Josh MacLachlan motions to approve updates to the school calendar moving ends of quarters 3 and 4 back one week to account for prior

approved extension to school year. David Gunderman seconds.

ii. Discussion:

1. Many snow days required school year to be extended.
2. Updated calendar did not account for shifts in end dates of quarters 3 and 4.
3. Updates account for this.

iii. Motion passes with following votes:

1. David Gunderman - Aye
2. Josh MacLachlan - Aye
3. Christy Dickinson - Aye

f. Acknowledgement of Resignation of Rachael McNamara

- i. Resigned effective Mar 10, 2023
- ii. Board appreciates service. Rachael will be missed.

11. Adjourn:

- a. Christy Dickinson motions to adjourn meeting at 7:17pm



- March 2023 -
Financial Statements

Prepared By:
Nate Winter



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Academic Arts High School Executive Summary

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

** As of month-end, 75% of the year was complete

Enrollment

- Current Approved Budget: 110
- Current School Enrollment: 119
- Current Average ADM: 111.94
- Variance: 9

Statement of Activities

Cash at the end of March was \$484K, which is a \$12K decrease from the prior month. The current year estimated state receivable that is owed to the School through month end was \$173K. The prior year state receivable owed to the school is at \$19K.

The beginning fund balance for the year is \$523,422.

Schedule of Budget and Actual Revenue and Expenses

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

- Revenues for the month were at 73% of budget:
 - Two IDEAS payments on the 15th and 30th.
 - Normally monthly deposits
 - Van insurance claim
- Expenditures for the month were at 71% of budget:
 - Normal monthly payments of rent, benefits, contracted services, and supplies went out
 - Chromebooks

Other Items of Importance

- AAHS and CLA are currently in the process of putting together a working revised budget draft and original budget for FY24.
- The 2021 990 draft is available for the board's review and approval. The 990 will need to be submitted by 5/15/23.

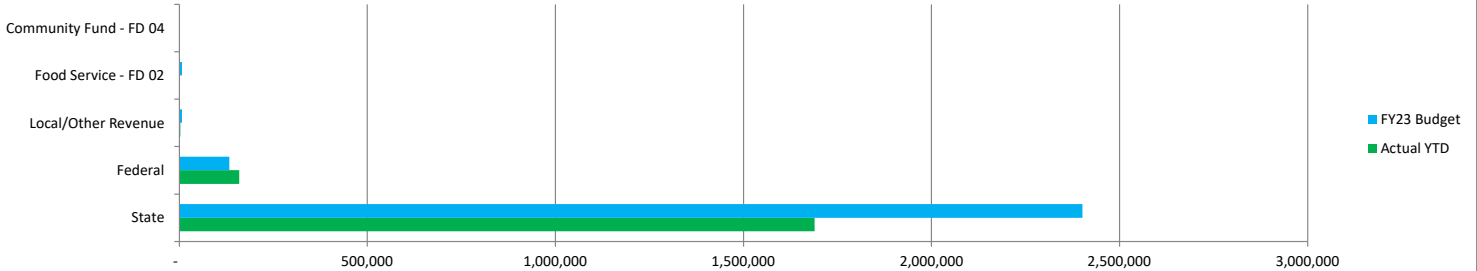
Academic Arts High School Financial Dashboard

March 2023 75% of School Year Complete

REVENUE

Total Revenue this Month \$178,147	Total Revenue YTD \$1,852,258	Budgeted Revenue FY23 \$2,549,167	% of Revenue Budget 73%
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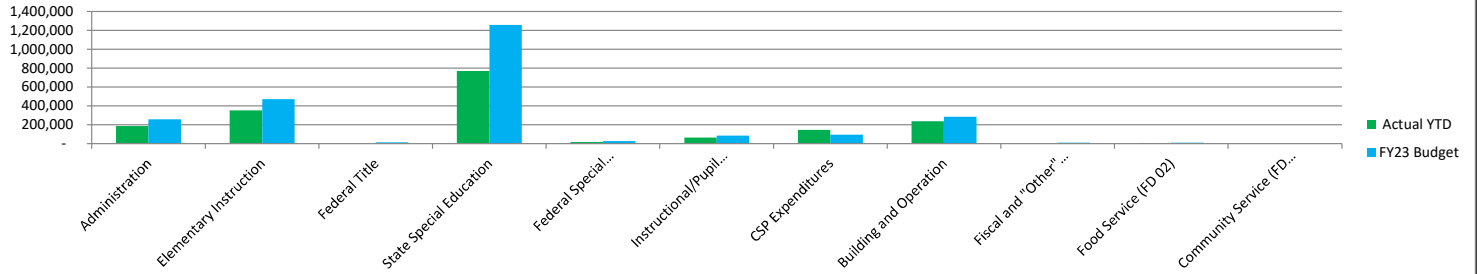
Revenue - Actual vs. Budget



EXPENSE

Total Expense this Month \$190,132	Total Expense YTD \$1,771,362	Budgeted Expense FY23 \$2,501,281	% of Expense Budget 71%
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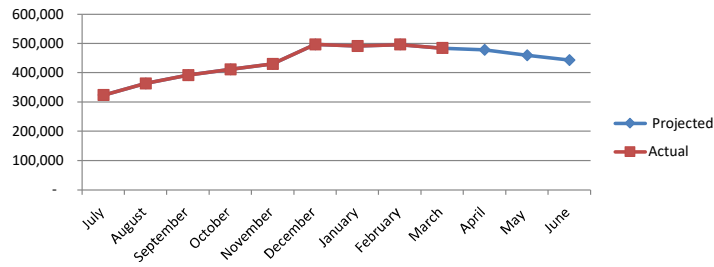
Expense - Actual vs. Budget



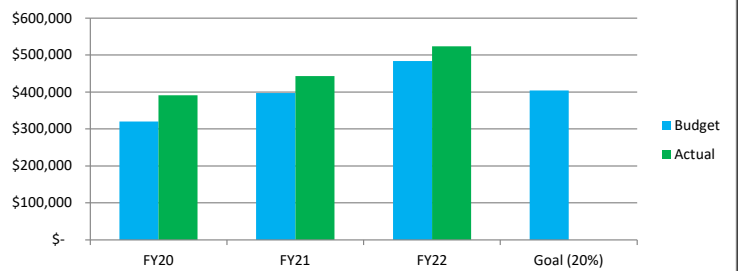
BALANCE SHEET

Cash at End of Month \$484,099	Cash at End of Prior Month \$496,084	Beginning Fund Balance - FY23 \$523,422	Budgeted Fund Balance - End of FY23 \$571,307
Cash at Beginning of Year \$269,421	Projected Cash Balance- End of FY23 \$443,102	Fund Balance at Month End \$604,318	Long-Term Fund Balance Goal (20%) \$403,831

Cash Flow Projection



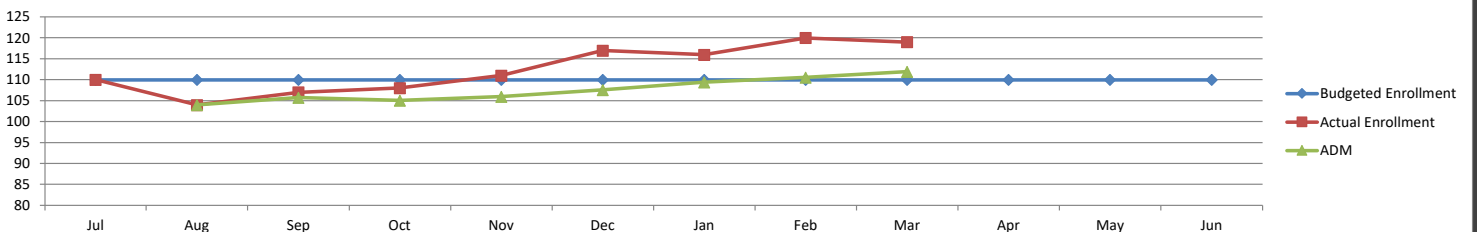
Fund Balance - Budget vs. Actual



ENROLLMENT

Actual Enrollment at Month End 119	Budgeted Enrollment 110	Actual ADM - YTD 112	Actual vs. Budgeted Enrollment Variance 9
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Actual vs. Budgeted Enrollment



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

	Current Month	Prior Month	\$ Change	Audited	YTD \$ Change
	3/31/2023	2/28/2023		6/30/2022	
ASSETS:					
Current Assets:					
Cash	484,099	496,084	(11,985)	269,421	214,679
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	18,572	18,572	0	-	18,572
Due from MDE - Current Year Estimate	173,998	156,729	17,269	318,272	(144,274)
Due from Federal	64,218	65,838	(1,620)	69,633	(5,415)
Prepays	9,976	9,976	(0)	30,314	(20,338)
Total Current Assets	750,864	747,199	3,665	687,639	63,224
Capital Assets:					
Buildings and Equipment	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-
Total Net Capital Assets	-	-	-	-	-
TOTAL ASSETS	750,864	747,199	3,665	687,639	63,224
LIABILITIES:					
Current Liabilities:					
Salaries Payable	143,960	127,964	15,996	119,008	24,952
Accounts Payable	-	-	0	9,571	(9,571)
Payroll Liabilities	2,586	2,687	(101)	35,639	(33,053)
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
Total Current Liabilities	146,545	130,651	15,894	164,218	(17,672)
FUND BALANCE					
Beginning Fund Balance as of July 1, 2022	523,422	523,422	-	442,749	
Net Income, FY2023 to Date	80,897	93,126	(12,229)	80,673	224
Ending Fund Balance	604,318	616,548	(12,230)	523,422	80,897
TOTAL FUND BALANCE	604,318	616,548	(12,230)	523,422	80,897
TOTAL LIABILITIES AND FUND BALANCE	750,864	747,199	3,665	687,639	63,224

Academic Arts High School

Balance Sheet

As of March 2023

	ALL FUNDS	General Fund	Food Service	Community Fund	Capital Assets
	Total	FD 01	FD 02	FD 04	FD 98
ASSETS:					
Current Assets:					
Cash	484,099	489,174	(5,075)	-	-
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	18,572	18,572	-	-	-
Due from MDE - Current Year Estimate	173,998	173,998	-	-	-
	-	-	-	-	-
Due from Federal	64,218	64,218	-	-	-
Prepays	9,976	9,976	-	-	-
Total Current Assets	750,864	755,939	(5,075)	-	-
Capital Assets					
Buildings and Equipment					
(Less) Depreciation					
Total Net Capital Assets	-				-
TOTAL ASSETS	750,864	755,939	(5,075)	-	-
LIABILITIES:					
Current Liabilities:					
Salaries Payable	143,960	143,960	-	-	-
Accounts Payable	-	-	-	-	-
Payroll Liabilities	2,586	2,586	-	-	-
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
Total Current Liabilities	146,543	146,545	-	-	-
FUND BALANCE					
Beginning Fund Balance as of July 1, 2022	523,422	523,422	-	-	-
Net Income, FY 2023 to Date	80,897	85,972	(5,075)	-	-
Ending Fund Balance	604,318	609,393	(5,075)	-	-
Investment in Capital Assets	-				-
TOTAL LIABILITIES AND FUND BALANCE	750,864	755,939	(5,075)	-	-

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

75% of Fiscal Year 2022-2023 Complete

Approved
6/22/2022

	YTD Actual	YTD Budget	YTD Variance	FY23 Original Budget	% of Budget
FUND 01					
DISTRICT REVENUE - GENERAL FUND					
Local & Other	2,877	5,550	(2,673)	7,400	39%
State - Gen. Ed. Aid	791,032	795,012	(3,980)	1,060,017	75%
State - Special Education/ADSSIS	703,404	859,948	(156,544)	1,146,598	61%
State - Lease Aid	-	130,086	(130,086)	173,448	0%
State - Other	20,831	15,914	4,918	21,218	98%
Estimated State Holdback Recognized	173,998	-	-	-	N/A
PY Over/Under Accrual	-	-	-	-	N/A
Federal - ESSER	129,158	-	129,158	94,413	137%
Federal - COVID-19 Testing Grant	13,941	-	13,941	-	0%
Federal - Title	-	10,181	(10,181)	13,574	0%
Federal - Special Ed.	16,992	18,750	(1,758)	25,000	68%
TOTAL DISTRICT REVENUE - GENERAL FUND	1,852,233	1,835,441	16,792	2,541,667	73%
DISTRICT EXPENDITURES - GENERAL FUND					
Administration & District Support Services					
Salary & Benefits	82,604	88,064	(5,459)	117,418	70%
Purchased Services	80,395	78,750	1,645	105,000	77%
Supplies & Equipment	7,552	13,500	(5,948)	18,000	42%
Other Fees	15,934	13,133	2,802	17,510	91%
Total Administration & District Support Expenditures	186,486	193,446	(6,960)	257,928	72%
Instructional Expenditures					
Salary & Benefits	323,635	325,767	(2,132)	434,356	75%
Purchased Services	8,547	10,429	(1,882)	13,905	61%
Supplies & Equipment	20,237	16,125	4,112	21,500	94%
Other Fees	-	-	-	-	0%
Total Instructional Expenditures	352,419	352,321	98	469,761	75%
Federal Title					
Salary & Benefits	-	-	-	-	0%
Purchased Services	-	6,431	(6,431)	8,574	0%
Supplies & Equipment	-	3,750	(3,750)	5,000	0%
Other Fees	-	-	-	-	0%
Total Federal Title Expenditures	-	10,181	(10,181)	13,574	0%
State Special Education					
Salaries/Wages and Benefits	716,345	880,139	(163,795)	1,173,519	61%
Purchased Services	21,690	30,900	(9,210)	41,200	53%
Supplies & Equipment	-	3,750	(3,750)	5,000	0%
Transportation	30,721	28,582	2,139	38,109	81%
Other Fees	-	-	-	-	0%
Total State Special Education Expenditures	768,755	943,371	(174,616)	1,257,828	61%
Federal Special Education/CEIS					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	4,484	11,250	(6,766)	15,000	30%
Supplies & Equipment	12,508	7,500	5,008	10,000	125%
Other Fees	-	-	-	-	0%
Total Federal Special Education Expenditures	16,992	18,750	(1,758)	25,000	68%
Instructional/Pupil Support					
Salary & Benefits	46,316	46,316	-	61,755	75%
Purchased Services	17,361	16,125	1,236	21,500	81%
Supplies & Equipment	-	-	-	-	0%
Other Fees	-	-	-	-	0%
Total Instructional Support Expenditures	63,677	62,441	1,236	83,255	76%
ESSER/COVID19 Funding					

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

	YTD Actual	YTD Budget	YTD Variance	FY23 Original Budget	% of Budget
ESSER	129,158	70,809	58,348	94,412	137%
COVID19 Testing Grant	13,941	-	13,941	-	0%
Total Instructional Support Expenditures	143,098	70,809	72,289	94,412	152%
Building & Operations					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	52,371	51,338	1,033	68,450	77%
Facilities Lease	155,263	155,263	0	207,017	75%
Supplies & Equipment	27,200	225	26,975	300	9067%
Other Fees	-	6,566	(6,566)	8,755	0%
Total Building & Operations Expenditures	234,834	213,392	21,442	284,522	83%
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	88%
TOTAL DISTRICT EXPENDITURES - GENERAL FUND	1,766,262	1,872,211	(105,949)	2,493,781	71%
GENERAL FUND (01) - NET INCOME	85,972	(36,771)	122,742	47,886	
FUND 02					
DISTRICT REVENUE - FOOD SERVICE FUND					
Local & Other	25	-	25	-	0%
State	-	-	-	-	0%
Federal	-	-	-	-	0%
Transfers from Other Funds	-	5,625	(5,625)	7,500	0%
TOTAL DISTRICT REVENUE - FOOD SERVICE FUND	25	5,625	(5,600)	7,500	0%
DISTRICT EXPENDITURES - FOOD SERVICE FUND					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	5,100	5,625	(525)	7,500	68%
Supplies & Equipment	-	-	-	-	0%
TOTAL DISTRICT EXPENDITURES - FOOD SERVICE FUND	5,100	5,625	(525)	7,500	68%
FOOD SERVICE FUND (02) - NET INCOME	(5,075)	-	(5,075)	-	
TOTAL REVENUES - ALL FUNDS	1,852,258	1,841,066	11,192	2,549,167	73%
TOTAL EXPENDITURES - ALL FUNDS	1,771,362	1,877,836	(106,474)	2,501,281	71%
NET INCOME (LOSS) - ALL FUNDS	80,897	(36,771)	117,667	47,886	
Beginning Fund Balance 7/1/2022	523,422			523,422	
Ending Fund Balance	604,318			571,307	

**Academic Arts High School
March 2023 Payment Register**

District #	Payment #	Bank	Check #	Pay Type	Payment Date	Vendor #	Vendor	Curr	Amount	Financials
4119	10265	AB		WX	03/31/23	1037	DOMINO'S PIZZA	USD	\$ 74.94	Instructional S&E
4119	10266	AB		WX	03/31/23	1196	St. Paul Publishing Company	USD	\$ 221.82	Admin Purchased Services
4119	10267	AB		WX	03/31/23	1290	Lowes	USD	\$ 11.85	B/O Supplies & Equipment
4119	10268	AB		WX	03/31/23	1290	Lowes	USD	\$ 5.90	B/O Supplies & Equipment
4119	10269	AB		WX	03/31/23	1324	Teachers on Call	USD	\$ 262.65	Instructional PS
4119	10270	AB		WX	03/31/23	1348	target	USD	\$ 35.94	Instructional S&E
4119	10271	AB		WX	03/31/23	1348	target	USD	\$ 18.99	Instructional S&E
4119	10272	AB		WX	03/31/23	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 66.54	State SPED Transportation
4119	10273	AB		WX	03/31/23	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 66.23	State SPED Transportation
4119	10274	AB		WX	03/31/23	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 67.15	State SPED Transportation
4119	10275	AB		WX	03/31/23	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 65.08	State SPED Transportation
4119	10276	AB		WX	03/31/23	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 71.30	State SPED Transportation
4119	10277	AB		WX	03/31/23	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 65.57	State SPED Transportation
4119	10278	AB		WX	03/31/23	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 68.74	State SPED Transportation
4119	10279	AB		WX	03/31/23	1414	City of West St. Paul	USD	\$ 75.00	Admin Purchased Services
4119	10280	AB		WX	03/31/23	1575	Southview Office CenterLLC	USD	\$ 22,684.29	B/O Lease & Utilities
4119	10281	AB		WX	03/31/23	1608	Costco	USD	\$ 105.00	Instructional S&E
4119	10282	AB		WX	03/31/23	1608	Costco	USD	\$ 69.46	Instructional S&E
4119	10283	AB		WX	03/31/23	1608	Costco	USD	\$ 320.51	Instructional S&E
4119	10284	AB		WX	03/31/23	1614	Pearson	USD	\$ 159.20	Federal SPED S&E
4119	10285	AB		WX	03/31/23	1775	Ford	USD	\$ 1,789.53	State SPED Transportation
4119	10286	AB		WX	03/31/23	1775	Ford	USD	\$ 697.19	State SPED Transportation
4119	10287	AB		WX	03/31/23	1778	Teacherspay teachers	USD	\$ 2.15	Instructional S&E
4119	10288	AB		WX	03/31/23	1778	Teacherspay teachers	USD	\$ 10.70	Instructional S&E
4119	10289	AB		WX	03/31/23	1778	Teacherspay teachers	USD	\$ 1.91	Instructional S&E
4119	10290	AB		WX	03/31/23	1778	Teacherspay teachers	USD	\$ 3.22	Instructional S&E
4119	10291	AB		WX	03/31/23	1833	Old National Bank	USD	\$ 63.20	Admin Purchased Services
4119	10292	AB		WX	03/31/23	1849	Comcast Business	USD	\$ 341.74	Admin Purchased Services
4119	10293	AB		WX	03/31/23	1883	Alerus	USD	\$ 97.44	Payroll Liabilities
4119	10294	AB		WX	03/31/23	1883	Alerus	USD	\$ 150.00	Payroll Liabilities
4119	10295	AB		WX	03/31/23	1883	Alerus	USD	\$ 97.44	Payroll Liabilities
4119	10296	AB		WX	03/31/23	1886	TRA	USD	\$ 5,799.58	Payroll Liabilities
4119	10297	AB		WX	03/31/23	1886	TRA	USD	\$ 7,091.50	Payroll Liabilities
4119	10298	AB		WX	03/31/23	1887	PERA	USD	\$ 167.63	Payroll Liabilities
4119	10298	AB		WX	03/31/23	1887	PERA	USD	\$ (167.63)	Payroll Liabilities
4119	10299	AB		WX	03/31/23	1888	IRS	USD	\$ 15,292.30	Payroll Liabilities
4119	10300	AB		WX	03/31/23	1888	IRS	USD	\$ 12,390.99	Payroll Liabilities
4119	10301	AB		WX	03/31/23	1889	MN Dept of Revenue	USD	\$ 2,573.79	Payroll Liabilities
4119	10302	AB		WX	03/31/23	1889	MN Dept of Revenue	USD	\$ 2,017.22	Payroll Liabilities
4119	10303	AB		WX	03/31/23	1895	St Paul MN Parking	USD	\$ 3.00	Instructional PS

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

4119	10304	AB	WX	03/31/23	1924	Skyroam, INC	USD \$	99.00	Instructional PS
4119	10305	AB	WX	03/31/23	1924	Skyroam, INC	USD \$	99.00	Instructional PS
4119	10306	AB	WX	03/31/23	1924	Skyroam, INC	USD \$	99.00	Instructional PS
4119	10307	AB	WX	03/31/23	1966	Raising Canes	USD \$	39.11	Federal SPED S&E
4119	10308	AB	WX	03/31/23	2040	LA Fitness	USD \$	43.04	Instructional PS
4119	10309	AB	WX	03/31/23	2040	LA Fitness	USD \$	52.74	Instructional PS
4119	10310	AB	WX	03/31/23	2040	LA Fitness	USD \$	52.74	Instructional PS
4119	10311	AB	WX	03/31/23	2040	LA Fitness	USD \$	37.66	Instructional PS
4119	10312	AB	WX	03/31/23	2040	LA Fitness	USD \$	37.66	Instructional PS
4119	10313	AB	WX	03/31/23	2040	LA Fitness	USD \$	37.66	Instructional PS
4119	10314	AB	WX	03/31/23	2040	LA Fitness	USD \$	37.66	Instructional PS
4119	10315	AB	WX	03/31/23	2040	LA Fitness	USD \$	37.66	Instructional PS
4119	10316	AB	WX	03/31/23	2040	LA Fitness	USD \$	52.74	Instructional PS
4119	10317	AB	WX	03/31/23	2046	Texas State Disbursement Unit	USD \$	211.50	Payroll Liabilities
4119	10318	AB	WX	03/31/23	2046	Texas State Disbursement Unit	USD \$	211.50	Payroll Liabilities
4119	10319	AB	WX	03/31/23	2059	Planet Fitness	USD \$	4.62	Federal SPED PS
4119	10320	AB	WX	03/31/23	2059	Planet Fitness	USD \$	26.89	Federal SPED PS
4119	10321	AB	WX	03/31/23	1368	HOLIDAY STATIONSTORES, LLC	USD \$	0.02	State SPED Transportation
4119	10322	AB	WX	03/31/23	1887	PERA	USD \$	2,727.93	Payroll Liabilities
4119	10323	AB	WX	03/31/23	1887	PERA	USD \$	2,917.60	Payroll Liabilities
4119	10324	AB	WX	03/31/23	1414	City of West St. Paul	USD \$	80.00	Admin Purchased Services
4119	10325	AB	WX	03/31/23	1656	The Hanover Insurance Group	USD \$	41.00	B/O Purchased Services
4119	10326	AB	WX	03/31/23	2046	Texas State Disbursement Unit	USD \$	211.50	Payroll Liabilities
4119	10327	AB	WX	03/31/23	2046	Texas State Disbursement Unit	USD \$	211.50	Payroll Liabilities
4119	10328	AB	WX	03/31/23	1101	CUB FOODS	USD \$	50.94	Instructional S&E
4119	10329	AB	WX	03/31/23	1290	Lowes	USD \$	9.46	Instructional S&E
4119	10330	AB	WX	03/31/23	1290	Lowes	USD \$	10.96	Instructional S&E
4119	10331	AB	WX	03/31/23	1290	Lowes	USD \$	31.29	Instructional S&E
4119	10332	AB	WX	03/31/23	1290	Lowes	USD \$	37.82	Instructional S&E
4119	10333	AB	WX	03/31/23	1290	Lowes	USD \$	29.01	Instructional S&E
4119	10334	AB	WX	03/31/23	1290	Lowes	USD \$	30.43	Instructional S&E
4119	10335	AB	WX	03/31/23	1307	Walmart	USD \$	13.97	Instructional S&E
4119	10336	AB	WX	03/31/23	1307	Walmart	USD \$	9.86	Instructional S&E
4119	10337	AB	WX	03/31/23	1307	Walmart	USD \$	18.86	Instructional S&E
4119	10338	AB	WX	03/31/23	1313	Amazon	USD \$	9.50	I/PS Supplies & Equipment
4119	10339	AB	WX	03/31/23	1313	Amazon	USD \$	30.53	I/PS Supplies & Equipment
4119	10340	AB	WX	03/31/23	1313	Amazon	USD \$	15.99	I/PS Supplies & Equipment
4119	10341	AB	WX	03/31/23	1313	Amazon	USD \$	99.98	Admin Supplies & Equipment
4119	10342	AB	WX	03/31/23	1313	Amazon	USD \$	43.76	Admin Supplies & Equipment
4119	10343	AB	WX	03/31/23	1313	Amazon	USD \$	8.75	I/PS Supplies & Equipment
4119	10344	AB	WX	03/31/23	1313	Amazon	USD \$	64.21	Admin Supplies & Equipment
4119	10345	AB	WX	03/31/23	1313	Amazon	USD \$	19.99	Admin Supplies & Equipment
4119	10346	AB	WX	03/31/23	1313	Amazon	USD \$	6.99	Admin Supplies & Equipment
4119	10347	AB	WX	03/31/23	1313	Amazon	USD \$	7.99	Instructional S&E

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4119	10348	AB		WX	03/31/23	1313	Amazon	USD \$	8.99	Instructional S&E
4119	10349	AB		WX	03/31/23	1328	Dollar tree	USD \$	10.00	Instructional S&E
4119	10350	AB		WX	03/31/23	1328	Dollar tree	USD \$	5.00	Instructional S&E
4119	10351	AB		WX	03/31/23	1608	Costco	USD \$	97.60	Federal SPED S&E
4119	10352	AB		WX	03/31/23	1608	Costco	USD \$	37.62	Federal SPED S&E
4119	10353	AB		WX	03/31/23	1878	Lenovo Financial Services	USD \$	2,180.14	Instructional S&E
4119	10354	AB		WX	03/31/23	1923	Padlet	USD \$	9.99	Admin Supplies & Equipment
4119	10355	AB		WX	03/31/23	1966	Raising Canes	USD \$	12.60	Federal SPED S&E
4119	10356	AB		WX	03/31/23	2060	Anytime Fitness	USD \$	102.22	Federal SPED S&E
4119	10357	AB		WX	03/31/23	2060	Anytime Fitness	USD \$	102.22	Federal SPED S&E
4119	10358	AB		WX	03/31/23	2060	Anytime Fitness	USD \$	192.63	Federal SPED S&E
4119	10186	AB	6911	CH	03/02/23	1014	Century Link	USD \$	74.22	Admin Purchased Services
4119	10186	AB	6911	CH	03/02/23	1014	Century Link	USD \$	144.79	Admin Purchased Services
4119	10193	AB	6912	CH	03/02/23	1849	Comcast Business	USD \$	168.37	Admin Purchased Services
4119	10193	AB	6912	CH	03/02/23	1849	Comcast Business	USD \$	173.37	Admin Purchased Services
4119	10187	AB	6913	CH	03/02/23	1015	DESIGNS FOR LEARNING	USD \$	1,764.00	State SPED PS
4119	10200	AB	6914	CH	03/02/23	2036	Integrative Therapy	USD \$	52.52	State SPED PS
4119	10191	AB	6915	CH	03/02/23	1581	Julie Peterson	USD \$	1,815.00	Instructional PS
4119	10194	AB	6916	CH	03/02/23	1878	Lenovo Financial Services	USD \$	3,517.16	Instructional S&E
4119	10192	AB	6917	CH	03/02/23	1642	Metro Sales	USD \$	643.70	I/PS Purchased Services
4119	10188	AB	6918	CH	03/02/23	1034	METRO TRANSIT	USD \$	5,000.00	I/PS Purchased Services
4119	10195	AB	6919	CH	03/02/23	1913	Navigate Care Consulting	USD \$	90.00	I/PS Purchased Services
4119	10195	AB	6919	CH	03/02/23	1913	Navigate Care Consulting	USD \$	544.50	I/PS Purchased Services
4119	10195	AB	6919	CH	03/02/23	1913	Navigate Care Consulting	USD \$	159.50	I/PS Purchased Services
4119	10195	AB	6919	CH	03/02/23	1913	Navigate Care Consulting	USD \$	10.80	I/PS Purchased Services
4119	10195	AB	6919	CH	03/02/23	1913	Navigate Care Consulting	USD \$	115.00	I/PS Purchased Services
4119	10195	AB	6919	CH	03/02/23	1913	Navigate Care Consulting	USD \$	212.50	I/PS Purchased Services
4119	10190	AB	6920	CH	03/02/23	1493	Premium Water Inc	USD \$	356.96	Admin Purchased Services
4119	10199	AB	6921	CH	03/02/23	2018	S.O.S Security MN LLC	USD \$	33.71	B/O Purchased Services
4119	10199	AB	6921	CH	03/02/23	2018	S.O.S Security MN LLC	USD \$	33.71	B/O Purchased Services
4119	10198	AB	6922	CH	03/02/23	1953	Stephanie Lonetti	USD \$	45.13	Federal SPED S&E
4119	10198	AB	6922	CH	03/02/23	1953	Stephanie Lonetti	USD \$	35.50	Federal SPED S&E
4119	10198	AB	6922	CH	03/02/23	1953	Stephanie Lonetti	USD \$	29.97	Federal SPED S&E
4119	10196	AB	6923	CH	03/02/23	1914	Tech Rescue	USD \$	970.57	Admin Purchased Services
4119	10189	AB	6924	CH	03/02/23	1473	US Bancorp Equipment Finance	USD \$	466.42	I/PS Purchased Services
4119	10197	AB	6925	CH	03/02/23	1948	Yummy	USD \$	443.00	Food Service
4119	10197	AB	6925	CH	03/02/23	1948	Yummy	USD \$	259.00	Food Service
4119	10250	AB	6926	CH	03/17/23	1770	Inver Grove Ford	USD \$	2,587.71	State SPED Transportation
4119	10251	AB	6927	CH	03/17/23	1770	Inver Grove Ford	USD \$	1,000.00	State SPED Transportation
4119	10264	AB	30480000	CH	03/02/23	1564	DVS Renewal	USD \$	10.00	State SPED Transportation
Total:								USD \$	\$ 104,375.20	

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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	
1822	4119	AB	CR0323														
03.02.23	Costco Return			1997	Credit	A	03/02/23	Wire	1	c1	Misc						
							4119	E	01	010	211	000	490	000	03.02.23 Costco Return		
															139.90	0.00	
															Receipt Total:	\$139.90	\$0.00
															Deposit Total:	\$139.90	\$0.00
1823	4119	AB	CR0323														
03.03.23	Square Inc			1998	Credit	A	03/03/23	Wire	1	c1	Misc						
							4119	R	02	005	000	701	471	000	Student Lunches		
															12.64	0.00	
															Receipt Total:	\$12.64	\$0.00
															Deposit Total:	\$12.64	\$0.00
1824	4119	AB	CR0323														
03.07.23	Square Inc			1999	Credit	A	03/07/23	Wire	1	c1	Misc						
							4119	R	02	005	000	701	471	000	Student Lunches		
															12.39	0.00	
															Receipt Total:	\$12.39	\$0.00
															Deposit Total:	\$12.39	\$0.00
1825	4119	AB	CR0323														
03.09.23	SERVS Draw			2000	Credit	A	03/09/23	Wire	1	c1	Misc						
							4119	R	01	005	000	150	400	012	FY23 FIN 150 CRS 012		
															3,487.19	0.00	
															Receipt Total:	\$3,487.19	\$0.00
															Deposit Total:	\$3,487.19	\$0.00
1826	4119	AB	CR0323														
03.15.23	IDEAS Payment			2001	Credit	A	03/15/23	Wire	1	c1	Misc						
							4119	R	01	005	000	000	201	000	FY23 Endow Fund Apportion	2,702.81	0.00
							4119	R	01	005	000	000	211	000	FY23 General Education Aid	21,519.15	0.00
							4119	R	01	005	000	740	360	000	FY23 Special Education Aid	62,242.04	0.00
															Receipt Total:	\$86,464.00	\$0.00
															Deposit Total:	\$86,464.00	\$0.00
1827	4119	AB	CR0323														
03.22.23	Deposit			2002	Credit	A	03/22/23	Wire	1	c1	Misc						
							4119	E	01	005	760	723	305	000	SPED Van Insurance Claim	2,587.71	0.00
							4119	E	01	005	810	160	530	000	Demco Overpayment Credit	1,473.69	0.00

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

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
1827	4119	AB	CR0323													
03.22.23	Deposit			2002	Credit	A 03/22/23		Wire	1 c1	Misc						
						4119 E 01 005 110 000 270 000				Workers Comp Overpayment					7.00	0.00
														Receipt Total:	\$4,068.40	\$0.00
														Deposit Total:	\$4,068.40	\$0.00
1828	4119	AB	CR0323													
03.30.23	IDEAS Payment			2003	Credit	A 03/30/23		Wire	1 c1	Misc						
						4119 R 01 005 000 740 360 000				FY23 State Special Ed Aid					83,962.54	0.00
														Receipt Total:	\$83,962.54	\$0.00
														Deposit Total:	\$83,962.54	\$0.00
														Report Total:	\$178,147.06	\$0.00

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

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

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 22, 2022 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.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Academic Arts High School Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 60 Marie Ave E City or town, state or province, country, and ZIP or foreign postal code West St. Paul, MN 55118 F Name and address of principal officer: Josh MacLachlan same as C above	D Employer identification number 20-0608568 E Telephone number 651-457-7427 G Gross receipts \$ 2,225,122. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ www.academicarts.org		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2004 M State of legal domicile: MN

Part I Summary

1	Briefly describe the organization's mission or most significant activities: We bring together environmental education and project-based learning to empower students.		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	28
6	Total number of volunteers (estimate if necessary)	6	8
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year 1,963,340.	Current Year 2,224,649.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,565.	473.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,970,905.	2,225,122.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,515,400.	1,798,805.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	572,845.	611,626.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,088,245.	2,410,431.
19	Revenue less expenses. Subtract line 18 from line 12	-117,340.	-185,309.
20	Total assets (Part X, line 16)	Beginning of Current Year 1,485,908.	End of Year 2,621,611.
21	Total liabilities (Part X, line 26)	1,136,348.	2,457,360.
22	Net assets or fund balances. Subtract line 21 from line 20	349,560.	164,251.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer Josh MacLachlan, Board Chair Type or print name and title	Date 			
Paid Preparer Use Only	Print/Type preparer's name Steven D. Anseth, CPA	Preparer's signature Steven D. Anseth, CP	Date 03/13/23	Check if self-employed <input type="checkbox"/>	PTIN P00552219
	Firm's name ▶ Abdo LLP			Firm's EIN ▶ 41-1397419	
	Firm's address ▶ 5201 Eden Ave Ste 250 Edina, MN 55436			Phone no. 952.835.9090	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: Learn by doing. Embrace your place in the world. Prepare for the future. And make friends along the way.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 2,134,292. including grants of \$) (Revenue \$) Academic Arts High School provides education to students in grades 7-12. Accomplishments centered around students participating in a curriculum built around individualized learning plans, student related projects, small student centered seminars, public presentations, and multidisciplinary research projects.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 2,134,292.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, excess benefit transactions, and contributions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V []

Table with 3 columns: Question number, Yes, No. Rows 1a, 1b, 1c. Includes questions about Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax filings, foreign accounts, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (7), 1b (5), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed None
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Josh MacLachlan Board Chair/Treasurer/Teacher	41.00	X		X			66,861.	0.	9,550.	
(2) David Gunderman Member/Teacher	41.00	X					50,048.	0.	8,096.	
(3) Tenille Warren Member	1.00	X					0.	0.	0.	
(4) Rachael McNamera Member	1.00	X					0.	0.	0.	
(5) Christy Dickinson Member	1.00	X					0.	0.	0.	
(6) David Massey Member	1.00	X					0.	0.	0.	
(7) Brenda Johnson Member	1.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes subtotals for 1b, 1c, and 1d.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

Table with 3 columns: Question number, Question text, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes a 'NONE' entry in column A.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,222,937.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,712.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			2,224,649.			
Program Service Revenue	2 a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a <u>Miscellaneous Revenue</u>	Business Code	900099	469.		469.	
	b <u>Pension Revenue</u>		900099	4.		4.	
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d			473.			
12 Total revenue. See instructions			2,225,122.	0.	0.	473.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	120,016.	112,365.	7,651.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,053,202.	986,064.	67,138.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	365,936.	337,647.	28,289.	
9 Other employee benefits	173,228.	144,264.	28,964.	
10 Payroll taxes	86,423.	81,357.	5,066.	
11 Fees for services (nonemployees):				
a Management	87,506.		87,506.	
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	94,875.	80,157.	14,718.	
12 Advertising and promotion				
13 Office expenses	38,615.	28,994.	9,621.	
14 Information technology	31,548.	22,085.	9,463.	
15 Royalties				
16 Occupancy	32,711.	32,711.		
17 Travel	8,022.	8,022.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,881.	3,780.	101.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,725.	12,180.	545.	
23 Insurance	16,173.	16,173.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Lease Expense	241,066.	240,536.	530.	
b Dues & Memberships	15,650.	957.	14,693.	
c Food Service	14,205.	12,351.	1,854.	
d Equipment	8,010.	8,010.	0.	
e All other expenses	6,639.	6,639.		
25 Total functional expenses. Add lines 1 through 24e	2,410,431.	2,134,292.	276,139.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	234,073.	1	269,420.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	350,843.	3	387,905.
	4 Accounts receivable, net	4,895.	4	0.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	8,944.	9	30,314.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,277,253.		
	b Less: accumulated depreciation	10b 259,935.	20,152.	10c 1,017,318.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	867,001.	15	916,654.
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,485,908.	16	2,621,611.	
Liabilities	17 Accounts payable and accrued expenses	156,008.	17	164,220.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	980,340.	25	2,293,140.
	26 Total liabilities. Add lines 17 through 25	1,136,348.	26	2,457,360.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	349,214.	27	164,251.
	28 Net assets with donor restrictions	346.	28	0.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	349,560.	32	164,251.
	33 Total liabilities and net assets/fund balances	1,485,908.	33	2,621,611.

Form 990 (2021)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,225,122.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,410,431.
3	Revenue less expenses. Subtract line 2 from line 1	3	-185,309.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	349,560.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	164,251.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2021)

SCHEDULE A (Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization Academic Arts High School Employer identification number 20-0608568

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 X A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization (described on lines 1-10 above (see instructions)), (iv) Is the organization listed in your governing document? (Yes/No), (v) Amount of monetary support (see instructions), (vi) Amount of other support (see instructions). Includes a Total row at the bottom.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2020 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization; 19b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows a, b, c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year. Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information with a large diagonal 'DRAFT' watermark.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

Academic Arts High School

Employer identification number

20-0608568

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization Academic Arts High School	Employer identification number 20-0608568
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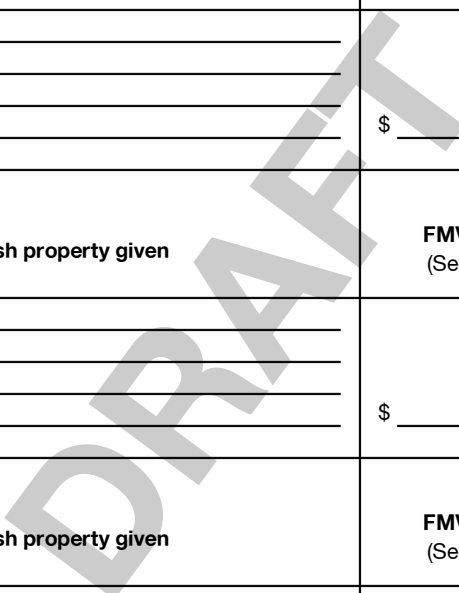
Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	US Department of Education 400 Maryland Avenue SW Washington, DC 20202	\$ 106,561.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	MN Department of Education 1500 Highway 36 West Roseville, MN 55113	\$ 2,116,376.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Academic Arts High School	Employer identification number 20-0608568
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____



Name of organization Academic Arts High School	Employer identification number 20-0608568
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: Academic Arts High School; Employer identification number: 20-0608568

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,139,957.	162,851.	977,106.
c Leasehold improvements				
d Equipment		137,296.	97,084.	40,212.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,017,318.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Deferred Outflows of Resources	916,654.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	916,654.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Pension liability	699,715.
(3) Deferred inflow of resources	600,466.
(4) Lease Liability	992,959.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,293,140.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,225,122.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	2,225,122.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	2,225,122.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	2,410,431.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	2,410,431.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	2,410,431.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X, Line 2:

The Charter School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Charter School also qualifies as a tax-exempt organization under applicable statutes of the State of Minnesota.

Management believes that it is not reasonably possible for any tax position benefits to increase or decrease significantly over the next 12 months. As of June 30, 2022, there were no income tax related accrued interest or penalties recognized in either the statement of financial position or the statement of activities.

Part XIII Supplemental Information *(continued)*

The Charter School files informational returns in the U.S. federal jurisdiction, and in the Minnesota state jurisdiction. U.S. federal returns and Minnesota returns for the prior three fiscal years are open. No returns are currently under examination in any tax jurisdiction.

DRAFT

SCHEDULE E
(Form 990)

Schools

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization

Academic Arts High School

Employer identification number

20-0608568

Part I

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II
- Non discrimination posters are posted in the entryway.**

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

- 4** Does the organization maintain the following?
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.
- 5** Does the organization discriminate by race in any way with respect to:
- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2021

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

Line 6 - Explanation of Government Financial Aid:

The School receives federal and state funding.

DRAFT

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization Academic Arts High School	Employer identification number 20-0608568
--	---

Form 990, Part VI, Section A, line 3:

The Organization delegates management duties to a third party and they are under direct supervision of the Board.

Form 990, Part VI, Section B, line 11b:

Copies of the 990 were distributed to all board members prior to filing.

Form 990, Part VI, Section B, Line 12c:

A written conflict of interest policy dictates that board members disclose annually any conflicts of interest.

Form 990, Part VI, Section B, Line 15:

Compensation of management and other key employees is reviewed and determined by the Board of Directors.

Form 990, Part VI, Section C, Line 19:

Academic Arts High School makes its governing documents, conflict of interest policy, and financial statements available upon request.

Form 990, Part XII, Line 2c:

This process has not changed from the prior year.

IRS e-file Signature Authorization for a Tax Exempt Entity

Form 8879-TE

For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022

2021

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

Academic Arts High School

EIN or SSN

20-0608568

Name and title of officer or person subject to tax Josh MacLachlan Board Chair

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

Table with 10 rows (1a-10a) and 3 columns: Form type, Description, and Amount. Row 1a is checked with amount 2,225,122.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) Abdo LLP, (EIN) and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[X] I authorize Abdo LLP to enter my PIN 47452. Enter five numbers, but do not enter all zeros.

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ***** THIS IS NOT A FILEABLE COPY ***** Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

41321600062 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Date 03/13/23

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2021)

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. Academic Arts High School	Taxpayer identification number (TIN) 20-0608568
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 60 Marie Ave E	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. West St. Paul, MN 55118	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

The Organization

- The books are in the care of ▶ **60 Marie Ave E - West St Paul, MN 55118**
- Telephone No. ▶ **651-457-7427** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until May 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning JUL 1, 2021, and ending JUN 30, 2022.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

22-23 April
Board Meeting (Highlights and To Do)
Date: 4/18/2023
Ex Officio: Davi Hicks

School Events

- MCA: April 19-20; 26-27
- Prom: **May** 20, 2023

Committee Updates

TPS:

Personnel:

- posted for two open sped teacher positions
- Looking at work agreements and planning for 23-24
- Discussing plan for next school year with current contracted school social worker
- Sped Director ends May 2. Planning for replacement

Behavior:

- Working together to keep students in class.
- Trying to get outside and active and out of the bathrooms.

DEI: DEI is continuing to work on surveying our parents, as well as our staff for racial/LGBTQIA+ issues within our school. Looking at being certified circle holders for whenever there is conflict, and looking for training for that. We also want to bring in a diversity trainer, so every staff member will have basic ideas of bias and ideas of social justice.

Finance:

Beginning development of 23-24 budget

Looking paying for prom, Sr. day and Graduation

Nutrition: Kitchen Coalition meals will begin tomorrow, 04/18/2023, and continue until the school year's end. Meals will be delivered to AAHS every Tuesday.

Marketing:

Enrollment:

3 new students starting this week

2 students in PSEO

Curriculum:

Teachers using A,B,C,D,NC grading

SpEd:

- Currently have 53 sped student and 2-3 active ongoing evaluations
- Approximately 20 students graduating this year from the Transitions Program

- We have hired a part time social worker and are ecstatic with the relationships that she is building with our students
 - Eventually she will implement our "social skills" group with students who have been identified as having a need for this (we created a curriculum and plan for this at the beginning of the year but lost our social worker)
- Created a "Wellness" Class to address movement and behavior needs for a high majority of SpEd students
 - 3rd hour each day
 - Important movement and mental health focus

Jay Squad:

Meeting weekly to identify issues needing addressing and providing recommendations to Davi. Also working with RCE for overall school improvement

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

- 1.
- 2.
- 3.

TPS Members attending next meeting:

- 1.
- 2.
- 3.

Proposed update to board bylaws relevant to TPS/Lead

Current Language

ARTICLE VI *TEACHER POWERED SCHOOL (TPS) COMMITTEE*

Section 1. Designation of: The Board shall approve a committee of employees to serve on the TPS Committee to fulfill the executive roles as follows:

- 6.1 Be responsible for providing professional advice and assistance to the Board, and to provide information about relevant issues that arise in school operations.
- 6.2 Hire and release advisors and staff who report directly to the TPS Committee.
- 6.3 Administer, delegate and assess the work of the school's mission *including*:
 - a. Advisors and staff
 - b. Subcontractors and other vendors
- 6.4 Monitor and manage student life.
- 6.5 Serve as a positive interface with the community.
- 6.6 Responsibly manage the school's resources.
- 6.7 Perform other duties as authorized by the Board.

Proposed Updates (Third Reading - 3/21/23)

ARTICLE VI ~~EXECUTIVE DIRECTOR~~ *TPS COMMITTEE and TPS LEAD*

Section 1. Designation of: The Board shall select and employ an **TPS LEAD** ~~Executive Director~~ for Academic Arts High School (AHA!) ~~AAHS~~. **The TPS LEAD ensures that the school's TPS COMMITTEE is meeting the expectations of the board and that it is performing all of its required duties. The TPS LEAD Executive Director can delegate or take on specific duties as needed to ensure that all duties required of the TPS COMMITTEE are being addressed. The TPS LEAD is the overall supervisor of staff. All staff report to the TPS LEAD.**

The Duties of the TPS COMMITTEE are:

- 6.1 Be responsible for providing professional advice and assistance to the Board and to provide information about relevant issues that arise in school operations.
- 6.32 Administer, delegate, and assess the work of the school's mission *including*:
 - a. ~~Advisors and staff~~ **All staff (teachers, paraprofessionals, support staff, etc.)**
 - b. Subcontractors and other vendors

6.43 Monitor and manage student life.

6.54 Serve as a positive interface with the community.

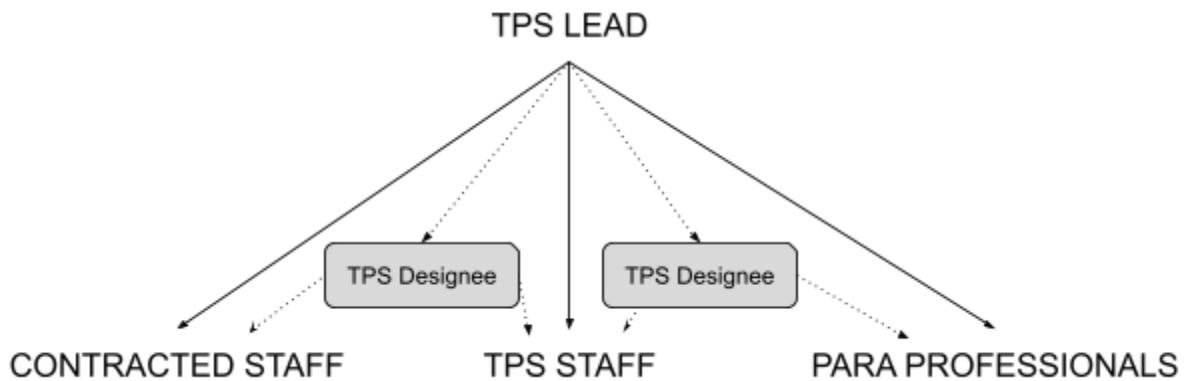
6.65 Responsibly manage the school's resources including but not limited to finances, staffing, facilities, community partnerships, etc.

6.76 Perform other duties as authorized by the Board.

Additional duties of the TPS LEAD are:

6.27 ~~Oversee, consistent with statute and the school's policies, the hire and release of school advisors and staff who report directly to the TPS LEAD Executive Director or designates~~ **designees of the TPS LEAD Executive Director. The TPS LEAD may delegate, define, and manage oversight responsibilities to other staff as needed.**

AHA Staff Oversight Chart



END OF PROPOSED UPDATE

Additional Context for the board and the schools personnel committee to consider when formalizing Davi's position description after board bylaws are updated:

Duties of a CULTURAL LIAISON are:

Maintain a connection with and working understanding of school systems, special education & disabilities, cultural background & acculturation issues, and the local community to provide and manage relevant cultural liaison services to underrepresented, underserved, and under resourced

student and family populations. Specific services and roles include but are not limited to:

- Provide information to Individualized Education Program (IEP) teams about pupil racial, cultural, socioeconomic, and linguistic background
- Assist IEP teams in understanding how racial, cultural, socioeconomic, and linguistic factors impact educational progress
- Facilitate parent and family understanding and involvement in the special education process.

Specific examples of duties of a CULTURAL LIAISON include but are not limited to the following:

Provide info to school staff members	With training, assist the IEP team with evaluations	Facilitate parents' understanding
Talk about customs, spiritual beliefs, history, language	Help gather family background information	Help parents register their children for school and complete other paperwork
Plan cultural activities for special education staff	Help gather student history	Contact parents to review the special education process and parental rights
Help connect special education staff with other appropriate groups, such as organizations that provide social services to new immigrants and refugees	Gather first language samples under guidance of a speech-language pathologist or other staff	Contact parents to make meeting arrangements
Help involve minority parents in special education parent advisory councils and other parent groups	Share perceptions of the impact of language and culture on evaluation results	Call parents to let them know about something that happened at school

NOTES: Cultural liaison roles referenced from pg 55-56 of:

https://education.mn.gov/mdeprod/idcplg?IdcService=GET_FILE&dDocName=MDE087800&RevisionS electionMethod=latestReleased&Rendition=primary

Code of Conduct Violations and Guidelines

PLEASE NOTE: All code of conduct violations will go through our Restorative Justice Program

Chemical Infractions

1. ALCOHOL OR CHEMICALS, POSSESSION OR USE

The possession or use of any alcohol, narcotics, illegal substance, controlled substance or drug paraphernalia is prohibited while on district property, participating in a school-sponsored activity, or traveling in a school vehicle.

1st Offense	2nd Offense	3rd Offense
3 day suspension Parent/guardian meeting	5 day suspension Police Referral**	10 day suspension Expulsion recommendation Police referral

(***) Indicates disciplinary action assigned by building administration

2. ALCOHOL OR CHEMICALS, POSSESSION WITH INTENT TO DISTRIBUTE OR SELL

Selling, distributing, delivery exchanging or intending to sell, deliver, exchange or distribute any alcoholic, narcotics, illegal substance or controlled substance on school property, participating in a school-sponsored activity, or traveling in a school vehicle is prohibited.

1st Offense	2nd Offense	3rd Offense
5 day suspension Police referral	10 day suspension Expulsion Recommendation Police Referral	

3. MEDICATION MISUSE (OVER THE COUNTER)

Any student in possession of or using an “over the counter” medication must do so in a manner consistent with school policy (see Medication Administration Policy). Selling, distributing, delivering, exchanging or intending to sell, deliver, exchange or distribute any “over the counter” medication is prohibited.

1st Offense	2nd Offense	3rd Offense
1-3 day suspension	5 day suspension Police Referral	10 day suspension Expulsion recommendation Police referral

4. MEDICATION MISUSE (PRESCRIPTION)

Any student in possession of or using prescription medication must do so in a manner consistent with school policy (see Medication Administration Policy). Selling, distributing, exchanging or intending to sell, deliver, exchange or distribute any prescription medication is prohibited.

1st Offense	2nd Offense	3rd Offense
3-5 day suspension	5 day suspension Police Referral	10 day suspension Expulsion recommendation Police referral

5. TOBACCO USE OR POSSESSION

Possession or use of tobacco is prohibited, including e-cigarettes and other items used for the use of tobacco or other illegal substance. Students who congregate in an area where tobacco use has recently occurred (e.g. bathroom stall) will each be considered to have been using tobacco.

1st Offense	2nd Offense	3rd Offense
1 day suspension Restorative Assignment	2-3 day suspension	3-5 day suspension Police referral

DANGEROUS AND/OR NUISANCE ITEMS

1. FIREARMS

Minnesota state law requires that school boards must expel for a period of at least one year, a student who is determined to have brought a firearm to school. The definition of a firearm is found at 18 U.S.C 921.

1st Offense
10 day suspension Expulsion Recommendation Police Referral

2. FIREWORKS

Possession, distribution or use of any type of fireworks (sparklers, firecrackers, smoke bombs) or ammunition is prohibited. Use of any fireworks that creates a serious disturbance or safety hazard may be considered a violation of “Weapons, Explosives, Incendiary Devices, Ammunition and Other Dangerous Items.”

1st Offense	2nd Offense	3rd Offense
5 day suspension	5-10 day suspension	10 day suspension Expulsion recommendation

3. NUISANCE OBJECTS

Misuse or distribution of any object that causes distractions or a nuisance is prohibited. These objects may include, but are not limited to, laser pointers, lighters, radios, squirt guns, video games, snaps, etc.

1st Offense	2nd Offense	3rd Offense
***	1 day suspension	3 day suspension

(***) Indicates disciplinary action assigned by building administration

4. POTENTIALLY DANGEROUS ITEMS

Possessing potentially dangerous items that if misused may be considered dangerous, illegal or could possibly cause harm are prohibited. If it is discovered that a student has accidentally brought such an item to school, the student may not be considered in possession of a weapon. Nonetheless, because students are responsible for what they bring to school and possession of these items are prohibited, the consequences outlined below apply. If a student directly or indirectly threatens another person or persons with such an object, the student will be determined to be in possession of a weapon and appropriate action will be taken in accordance with school policy.

1st Offense	2nd Offense	3rd Offense
1 day suspension Restorative Assignment	3 day suspension	5 day suspension

5. WEAPONS, EXPLOSIVES, INCENDIARY DEVICES, AMMUNITION AND OTHER DANGEROUS ITEMS

The possession, real or implied, of weapons, explosives, incendiary devices, ammunition or other items considered dangerous, illegal or which could cause harm, destruction or disruption is prohibited. The possession of imitation, non-working, or self-created weapons (i.e. 3d printing) is prohibited. The use or detonation of explosives, weapons, incendiary devices, ammunition or other items considered dangerous, illegal or which could cause harm, destruction or disruption is prohibited.

1st Offense
10 day suspension Expulsion Recommendation Police Referral

DRIVING INFRACTIONS AND TRANSPORTATION

1. DRIVING, CARELESS OR RECKLESS

Driving any motorized or non-motorized vehicle on school property in such a manner as to endanger people or property is prohibited.

1st Offense	2nd Offense	3rd Offense
*** Restorative Assignment	3 day suspension Parking privilege possibly revoked	5 day suspension Parking privilege revoked Police referral

(***) Indicates disciplinary action assigned by building administration

2. TRANSPORTATION

All rules that apply to building and classroom behavior apply while riding any transportation related to a school-sponsored event. Therefore, students may be administered consequences consistent with other school discipline procedures and in accordance with school policy. Students endangering persons or property may lose transportation privileges immediately and for an indefinite period. Students who commit a fourth offense, will be suspended from school transportation for the remainder of the school year.

1st Offense	2nd Offense	3rd Offense
Verbal Warning Restorative Assignment	1-3 day suspension	Loss of transportation privileges

PHYSICAL INFRACTIONS

1. ASSAULT

Committing an act with intent to cause fear in another person of immediate bodily harm or death or intentionally inflicting or attempting to inflict bodily harm upon another person is prohibited.

1st Offense	2nd Offense	3rd Offense
3 day suspension Restorative Assignment	5 day suspension Social Worker referral	10 day suspension Expulsion Recommendation Police referral

2. ASSAULT, AGGRAVATED

Committing an assault upon another person with a weapon or an assault that inflicts great bodily harm upon another person is prohibited.

1st Offense
10 day suspension Expulsion Recommendation Police Referral

3. FIGHTING

Engaging in any form of fighting where blows are exchanged is prohibited.

1st Offense	2nd Offense	3rd Offense
3 day suspension Restorative Assignment	5 day suspension	10 day suspension Expulsion recommendation Police referral

4. PUSHING, SHOIVING, SCUFFLING

Physical contact that could harm others, but is not defined as an assault or fighting, is prohibited.

1st Offense	2nd Offense	3rd Offense
1-3 day suspension Restorative Assignment	3-5 day suspension	5-10 day suspension Possible expulsion recommendation

5. SEXUAL MISCONDUCT

Engaging in nonconsensual sexual intercourse or sexual contact with another person including intentional touching of clothing covering a person's intimate parts, intentional removal or attempted removal of clothing covering a person's intimate parts or clothing covering a person's undergarments, if the action is performed with sexual or aggressive intent, is prohibited. Indecent exposure is also prohibited.

1st Offense
10 day suspension Expulsion Recommendation Police Referral

PROPERTY INFRACTIONS

1. ARSON

The intentional setting of a fire that results in, or could have potentially resulted in, the destruction or damage to district property or other property or that endangers or potentially endangers others by means of fire is prohibited.

1st Offense
10 day suspension Expulsion Recommendation Police Referral

2. BREAKING AND ENTERING

Entering a secured district location, after school hours, using an unauthorized mechanism of entering is prohibited.

1st Offense	2nd Offense
5 day suspension Police referral	10 day suspension Expulsion recommendation Police Referral

3. FIRE EXTINGUISHER, UNAUTHORIZED USE

Fire extinguishers are important tools that are needed in potentially life-threatening fires. All other uses are prohibited.

1st Offense	2nd Offense	3rd Offense
*** Restorative Assignment	3-5 day suspension Police referral	10 day suspension Expulsion recommendation Police referral

(***) Indicates disciplinary action assigned by building administration

4. ROBBERY OR EXTORTION

Taking property from another person by use of force, threat of force compelling acquiescence, or under false pretenses is prohibited.

1st Offense	2nd Offense	3rd Offense
3-5 day suspension Police referral	5-10 day suspension Police referral	10 day suspension Expulsion recommendation Police referral

5. SECURITY SYSTEM TAMPERING

Any action that is intended to deactivate, damage or destroy any security system of the district is prohibited. This action includes, but is not limited to, the disabling of or tampering with a district security camera or an automatic locking door apparatus.

1st Offense	2nd Offense	3rd Offense
1-3 day suspension Restorative Assignment	3-5 day suspension Police referral	10 day suspension Expulsion recommendation Police referral

6. THEFT, RECEIVING OR POSSESSING STOLEN PROPERTY

The unauthorized taking, using, transferring, hiding or possessing the property of another person without the consent of the owner or the receiving of such property is prohibited. Restitution, when appropriate, will be required.

1st Offense	2nd Offense	3rd Offense
1-3 day suspension *** Restorative Assignment	3-5 day suspension Police referral	10 day suspension Expulsion recommendation Police referral

(***) Indicates disciplinary action assigned by building administration

7. TRESPASSING

Remaining on school property without authorization is prohibited. Students are not to go into other district buildings unless they have permission from the building administrator or attending a school-sponsored event. Any student on suspension who goes to a school location without permission is subject to being charged with trespassing and an increase in suspension time. Admitting others through a locked or secured entrance without the permission of school employees is prohibited.

1st Offense	2nd Offense	3rd Offense
1-3 day suspension *** Restorative Assignment	3-5 day suspension Police referral	10 day suspension Expulsion recommendation Police referral

(***) Indicates disciplinary action assigned by building administration

8. VANDALISM, MINOR ACTS (LESS THAN \$500)

Littering, defacing (including placement of graffiti), cutting, damaging or destroying property that belongs to the school or other individuals/entities is prohibited. Vandalism is prohibited.

1st Offense	2nd Offense	3rd Offense
1-3 day suspension *** Restorative Assignment	5 day suspension Police referral	10 day suspension Expulsion recommendation Police referral

(***) Indicates disciplinary action assigned by building administration

9. VANDALISM, MAJOR ACTS (MORE THAN \$500)

Littering, defacing (including placement of graffiti), cutting, damaging or destroying property that belongs to the school or other individuals/entities is prohibited. Vandalism is prohibited.

1st Offense
10 day suspension Expulsion Recommendation Police Referral

SCHOLASTIC DISHONESTY

1. DISHONESTY, SCHOLASTIC

Scholastic dishonesty that includes, but is not limited to, cheating on school assignments or tests, plagiarism or collusion is prohibited. Academic consequences may also be assigned.

1st Offense	2nd Offense	3rd Offense
1 day suspension *** Restorative Assignment	1-3 day suspension	3-10 day suspension

(***) Indicates disciplinary action assigned by building administration

TECHNOLOGY INFRACTIONS

1. ELECTRONIC DEVICES, MISUSE OF

** See Electronic Policy

1st Offense	2nd Offense	3rd Offense
*** Restorative Assignment	1 day suspension	3 day suspension Loss of electronic usage completely

(***) Indicates disciplinary action assigned by building administration

2. PHOTOGRAPHIC OR RECORDING DEVICE MISUSE

Use of any photographic or recording device, film camera, digital camera, cell phone camera and video camera that impinges upon the rights of others is prohibited. This prohibition includes the distribution or receipt of a picture(s)/recording that impinges upon the personal privacy of another. Misuse of any device in a school bathroom or elsewhere in a way that violates the personal privacy of the individual may result in the immediate initiation of the expulsion process.

1st Offense	2nd Offense	3rd Offense
1-2 day suspension Restorative Assignment	3-5 day suspension	5 day suspension Loss of electronic usage completely

3. TECHNOLOGY AND TELECOMMUNICATIONS, MISUSE

Misuse of technologies, equipment or network; deletion or violation of password-protected information, computer programs, data, passwords or system files; inappropriate accessing of files, directories and Internet sites; deliberate contamination of the system; unethical use of information; or violation of copyright laws are prohibited. In addition, network access may be monitored and/or limited as a result of technology and/or telecommunication misuse.

1st Offense
10 day suspension Expulsion Recommendation Police Referral

THREATENING AND/OR DISRUPTIVE BEHAVIOR

1. ABUSE, VERBAL

The use of language that is obscene, threatening, intimidating, or inflammatory or that degrades other people is prohibited. Verbal abuse may also be addressed under the guidelines for harassment and/or bullying, when appropriate.

1st Offense	2nd Offense	3rd Offense
*** 1 day suspension Restorative Assignment	1-3 day suspension	5 day suspension

(***) Indicates disciplinary action assigned by building administration

2. BOMB THREAT OR TERRORISTIC THREAT

Making, publishing or conveying in any manner a bomb threat or any other type of terroristic threat pertaining to a school location or event is prohibited.

1st Offense
10 day suspension Expulsion Recommendation Police Referral

3. BULLYING OR INTIMIDATING BEHAVIOR

Bullying or intimidating behavior of any type, including through the use of technology and the Internet, is prohibited. Bullying or intimidating behavior may also be addressed under the guidelines for harassment and/or verbal abuse, when appropriate.

See Bullying, Harassment and Violence, Hazing and Non-Discrimination Policies at www.academicarts.org

1st Offense	2nd Offense	3rd Offense
*** Incident Report Filed 1-3 day suspension Restorative Assignment	1-3 day suspension Incident Report Filed	5-10 day suspension Incident Report Filed

(***) Indicates disciplinary action assigned by building administration

4. DISORDERLY CONDUCT

Disorderly conduct is prohibited. Disorderly conduct is an act that the student knows or has reasonable grounds to know will alarm, anger, disturb others or provoke an assault or breach of the peace. Disorderly conduct may also be engaging in offensive, obscene, abusive, boisterous or noisy conduct or gestures or offensive, obscene or abusive language tending reasonably to arouse alarm, anger or resentment in others.

1st Offense	2nd Offense	3rd Offense
1 day suspension Restorative Assignment	2-5 day suspension	10 day suspension Possible expulsion recommendation

5. DISRUPTIVE OR DISRESPECTFUL BEHAVIOR

Disruptive or disrespectful behavior is prohibited. Disruptive or disrespectful behavior is language or behavior that disrupts or threatens to disrupt the school environment.

1st Offense	2nd Offense	3rd Offense
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*** Restorative Assignment	1-3 day suspension	3-5 day suspension
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(***) Indicates disciplinary action assigned by building administration

6. FIRE ALARM, FALSE

Intentionally giving a false alarm of a fire or tampering or interfering with any fire alarm, fire alarm system or sprinkler system is prohibited.

1st Offense	2nd Offense	3rd Offense
1-3 day suspension Restorative Assignment	5 day suspension Police referral	10 day suspension Possible expulsion recommendation

7. GAMBLING

Gambling, including but not limited to, playing a game of chance for stakes or possession of gambling devices (including machines, video games and other items used to promote a game of chance) is prohibited.

1st Offense	2nd Offense	3rd Offense
*** Restorative Assignment	1-3 day suspension	3-5 day suspension

(***) Indicates disciplinary action assigned by building administration

8. HARASSMENT OR RETALIATION

Harassment and violence because of race, color, creed, religion, national origin, sex, marital status, parental status, status with regard to public assistance, disability, sexual orientation or age, as defined in the school policy, are prohibited. Reprisal or retaliation for a complaint of harassment is prohibited.

See Bullying, Harassment and Violence, Hazing and Non-Discrimination Policies at www.academicarts.org

1st Offense	2nd Offense	3rd Offense
1-3 day suspension Restorative Assignment	3-5 day suspension Police referral	10 day suspension Possible expulsion recommendation

9. HAZING

Hazing activities of any type are prohibited at all times. Hazing means committing an act against a student, or coercing a student into committing an act, that creates a substantial risk of harm to a person, in order for the student to be initiated into or affiliated with a student organization, or for any other purpose. Specific examples of hazing are found in Student Hazing Policy. Hazing, by its very nature, often occurs off school grounds, after school hours, on non-school days and during summer months. Students are advised that hazing is prohibited whenever and wherever it occurs.

1st Offense	2nd Offense	3rd Offense
1-3 day suspension Restorative Assignment	3-5 day suspension Police referral	10 day suspension Possible expulsion recommendation

10. INSUBORDINATION

A deliberate refusal to follow an appropriate direction or to identify one's self when requested is prohibited.

1st Offense	2nd Offense	3rd Offense
*** Restorative Assignment	1-3 day suspension	3-5 day suspension

(***) Indicates disciplinary action assigned by building administration

11. THREATENING GROUP ACTIVITY

Threatening group-related activity, the use of graffiti emblems, symbolism, hand signs, slang, tattoos, jewelry, discussion, clothing, etc. are prohibited.

1st Offense	2nd Offense	3rd Offense
1-3 day suspension Restorative Assignment	3-5 day suspension	5-10 day suspension

12. THREATS OF PHYSICAL HARM TOWARD STUDENTS, EMPLOYEES OR OTHER PERSONS

The use of language that is blatantly threatening or intimidating that could be interpreted as a death threat or insinuating the infliction of serious bodily harm upon students, employees or other persons is prohibited. Making comments that could be interpreted as death threats or insinuating the infliction of serious bodily harm upon students, employees or other persons is prohibited.

1st Offense	2nd Offense
3-5 day suspension based upon severity *** Restorative Assignment	5-10 day suspension Possible expulsion recommendation

(***) Indicates disciplinary action assigned by building administration

OTHER BEHAVIOR INFRACTIONS

1. DRESS AND APPEARANCE

Staff members reserve the right to deny admission to school functions based on dress or appearance determined to be inappropriate or disruptive to the educational process. When a student is found in violation of these guidelines, the student will be directed to make modifications or be sent home to change.

It is not the intention of this policy to abridge the rights of students to express political, religious, philosophical, or similar opinions by wearing apparel on which such messages are stated.

Inappropriate clothing or appearance is prohibited. Inappropriate clothing or appearance includes, but is not limited to:

1. Wearing clothing that includes words or pictures that are obscene, vulgar, abusive and discriminatory or that promote or advertise alcohol, chemicals, tobacco or any other product that is illegal for use by minors.
2. Wearing clothing promoting products or activities that are illegal for use by minor
3. Wearing clothing and other items or grooming in a manner that represents and/or promotes threat/hate groups, including gangs or supremacist groups. This prohibition includes objectionable emblems, badges, symbols, signs, words, objects or pictures on clothing or jewelry communicating a message that is racist, sexist or otherwise derogatory to a protected minority group; evidences gang membership or affiliation; or

approves, advances or provokes any form of prohibited harassment or violence against other individuals as defined in district policy.

4. Wearing clothing or footwear that could damage school property.
5. Wearing masks, face paint or grooming that limits or prevents identification of a student.
6. Wearing clothing or grooming that is potentially disruptive to the education process or that poses a threat to the health and safety of others.
7. Wearing clothing in a manner that displays undergarments.

1st Offense	2nd Offense	3rd Offense
***	***	1-3 day suspension

(***) Indicates disciplinary action assigned by building administration

2. FALSE REPORTING

Intentionally reporting false information about the behavior of a student or employee is prohibited.

1st Offense	2nd Offense	3rd Offense
***	1-3 day suspension	3-5 day suspension

(***) Indicates disciplinary action assigned by building administration

3. RECORDS OR IDENTIFICATION FALSIFICATION

Falsifying signatures or data, misrepresenting identity, or forging notes is prohibited.

1st Offense	2nd Offense	3rd Offense
***	1-3 day suspension	3-5 day suspension

(***) Indicates disciplinary action assigned by building administration

UNIQUE SITUATIONS

Discipline situations within as well as not covered by these guidelines will be handled on a case-by-case basis. Behaviors that are willful, disruptive, or potentially harmful are included. Unique or special situations at school may call for an adjustment in the discipline policies to meet the school's needs.

By signing below, you have received, read and understand the Code of Conduct Violations and Guidelines for Academic Arts High School.

Please return this page to Sam Kvilhaug by September 6, 2019.

Student Signature: _____ Date: _____

Parent/Guardian Signature: _____ Date: _____