

Academic Arts High School School Board Meeting Agenda

Tuesday, December 19, 2023 | 5:00 pm | Academic Arts High School Room 123
Participation Remotely Via Google Meet

Present In-Person:

Present Online:

Absent:

Agenda

- 1. Call to Order:**
- 2. Conflict of Interest Check:**
- 3. Approval/Rejection of December 19, 2023 Agenda:**
- 4. Approval/Rejection of November 21, 2023 Minutes:**
- 5. Public Comments:**
- 6. Financial Report: (Josh MacLachlan - Treasurer, Nate Winter - CLA)**
 - a. Approval/Rejection of November 2023 financial report
 - b. Approval/Rejection of November 2023 disbursements
- 7. Ex Officio Report: (Davi Hicks)**
- 8. Student Data Report**
 - a. Review of Student Evaluation Report
- 9. Strategic Items:**
 - a. Updates from “Community-Teacher Association”
 - b. Updates of TPS Committee and TPS lead evaluation methods
 - c. Review of AHA Communication Protocol Policy (Second Reading)
 - d. Review of Complaint / Grievance Policy (First Reading)
 - e. Review of Osprey Site Visit Feedback
 - f. Review of Osprey Board Observation Feedback
 - g. Review of Board Election Results (Google Forum)
- 10. Action Items:**
 - a. Board Election
- 11. Adjourn:**

Academic Arts High School School Board Meeting Agenda

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

Present In-Person: David Sorenson, David Gunderman, Jacqueline Marcell, Josh MacLachlan Amber Nelson

Present Online:

Absent:

Agenda

- 1. Call to Order:** David Gunderman calls the meeting to order at 5:01 p.m.
- 2. Conflict of Interest Check:**
 - a. None to note
- 3. Approval/Rejection of November 21, 2023 Agenda:**
 - a. David Gunderman motions to approve the Nov 21, 2023. Amber Nelson seconds.
 - b. Discussion:**
 - i. None to note
 - c. No further discussion
 - d. Motion passes with the following votes:**
 - i. Amber Nelson - Aye
 - ii. David Sorenson - Aye
 - iii. Jacqueline Marcell - Aye
 - iv. David Gunderman - Aye
 - v. Josh Machlaclan - Aye
- 4. Approval/Rejection of October 24, 2023 Minutes:**
 - a. David Gunderman motions to approve the October 24, 2023, minutes. Josh MacLachlan seconds the motion.
 - b. Discussion:

Feminine products. Sage is responsible for receiving donated feminine products to Academic Arts High School.

- i. Nothing to note in minutes
- ii. Clarification on CTA will be moved to strategic items.
 1. Motion Passes with the following votes
 - a. David Sorenson - Aye
 - b. Amber Nelson - Aye
 - c. Jacqueline Marcell - Aye
 - d. David Gunderman - Aye
 - e. Josh MacLachlan - Aye

5. Public Comments:

- i. Amy Heikkinen asked when the public can make comments or ask questions.
- ii. Amy Heikkinen asked about changes in case managers and students being switched around.
- iii. Sara Franklin Sturm asked if the public can make comments be moved to the bottom so that the public can hear all of the discussions and, in the end, be able to ask questions. Josh MacLachlan stated that protocol calls are established so that public comments can be made at a particular time.
- iv. Amy Heikkinen discussed grievances while the board meeting was taking place.

- v. Amber Nelson stated that having public discussions at the end would have general attendants sit through the whole meeting, but how would that help if we had a close panel?
 - vi. Josh MacLachlan mentioned that he feels uncomfortable about when to have public questions addressed; Josh does not know how to proceed. It is essential to be clear about when a discussion could be had with consistency.
 - vii. Davi Hicks shared that what if we put public comments after each strategic item. Josh MacLachlan mentioned we can do whatever we want. Another idea
 - viii. Amy Heikkinen stated that she and Sara Franklin Sturm would like to become board members.
 - ix. Davi Hicks mentioned parents will be updated with any changes.
 - x. Josh MacLachlan mentioned we will look into how to make a suitable protocol moving forward.
- b. Financial Report: (Josh MacLachlan - Treasurer, Nate Winter - CLA)**
- c. Approval/Rejection of October 2023 financial report**
- d. Approval/Rejection of October 2023 disbursements**
- e. David Gunderman motions to approve the Financial Reports: Josh MacLachlan seconds.
- f. Discussions:**
- g. Motion passes with the following votes:**
- i. David Gunderman - Aye
 - ii. David Sorenson - Aye

- iii. Jacqueline Marcell - Aye
- iv. Amber Nelson - Aye
- v. Josh MacLachlan - Aye

I. Approval/Rejection of October 2023 disbursements.

A. David Gunderman motions to approve the Financial Reports: Amber Nelson seconds.

B. Discussion:

C. Motion passes with the following votes:

- 1. David Gunderman - Aye
- 2. David Sorenson -Aye
- 3. Jacqueline Marcell - Aye
- 4. Amber Nelson - Aye
- 5. Josh MacLachlan - Aye

6. Ex Officio Report: (Davi Hicks)

a. At 5:21 p.m., the school board started the ex officio report :

i. School:

- 1. Thanksgiving Feast
- 2. Covid updates for our school
- 3. Organizational chart for duties.

- ii. Personnel:
 - 1. Hiring a Sped Coordinator, ELA, and Science
- iii. Behavior:
 - 1. AAHS is still working on bathroom expectations
- iv. DEI:
- v. Finance:
 - 1. Reviewing budgets, changes, and requests.
- vi. Nutrition:
 - 1. Kitchen Coalition Meals will not be delivered on 11/24/ 2023.
Delivers will resume
- vii. Marketing:
 - 1. Posting in the St. Paul Post Voice
- viii. Enrollment:
 - 1. 109

Comments:

David Gunderman shared that AHA is posting for a math position because he is working with a variance.

Davi Hicks shared what the people from AHAs authorizer Osprey Wilds have the findings of what they saw during their visit at Academic Arts High School during the month of October.

7. Student Data Report

a.

8. Strategic Items:

- a. Updates from “Community-Teacher Association”
 - i. Amy Heikkinen continue to meet monthly with people, and the people are responding to the donation requests. There will be another event in December with treats and prizes for students. CTA is also asking what teachers need help with, and they are also working with fundraising AHA gear wear, swag, and branding.
 - ii. Josh MacLachlan shared that Amy and Sara are doing an amazing job that even when it may seem people are not paying attention, they are paying attention by providing donations.
 - iii. CTA will gather information on how to celebrate and acknowledge Paraprofessional Day coming in January.
- b. Review of TPS Committee and TPS lead evaluation methods (third reading):
 - i. David Gunderman would like to keep the evaluation method more time to set it up.
 - ii. Josh MacLachlan mentioned that having a sub-committee for the evaluation method will be good to have outside of the board meeting. We could do a committee meeting via email. Any correspondence will be had in minutes. David Gunderman, Amber Nelson, and Josh MacLachlan will meet. To initiate the process, they will connect via email first.
 - iii. David Gunderman stated that a sub-committee will be done in February 2024 to evaluate our TPS model on how to evaluate our school administration. The questionnaire will be sent out in May 2024, and feedback will be received by ... How does the board announce to the public how behavior, for example, is being handled at AHA?
- c. Review of AHA Communication Protocol Policy (First Reading)
 - i. Concerns were brought about what happens at school and not communicated properly to the community. David Gunderman shared the Academic Arts High School community communication Protocol. Does AHA have a way to evaluate the communication protocol?
 - ii. Amber Nelson asked if we have a technology platform to deliver

communication via all platforms. David Gunderman stated that communication is done through parent square. Parent Square messages are not being delivered to the community at the time they are sent out. Parent Square should be able to diagnose the problem and have them fix late delivery. Amy Heikkinen suggested to Bcc parents through email (communication). Outline the review process to ensure things are working well and being followed.

- d. Review of Complaint / Grievance Policy (First Reading)
 - i. Inclusion of TPS Lead Complaint Process
 - 1. Osprey sent a complaint policy, and it was reviewed. There is nothing to be presented at this board meeting.
 - 2. David Gunderman reached out to our authorizer about the TPS lead complaint.
- e. Review of Updated Student Handbook Policies (first reading)
 - i. David Gunderman mentioned our Student Handbook Policies sections would be linked directly to the MDE. (Legal Call References)
 - 1. The board will need approval for any changes being made. Only needing approval, the policy will not be changing.
- f. Student Enrollment Process Discussion
 - i. Legal Guardianship Verification
 - 1. AHA does not have a protocol when onboarding new students. We need to come up with a process on how to do onboarding, asking parents for legal documents, etc. Also, define a process for people who may be undocumented. How do we address undocumented students, and how do we address parents coming to the school asking why their child is enrolled in the school?
 - ii. New Enrollment with Prior conflict
 - 1. Amy Heikkinen suggested that AHA have a safety plan, students sign a behavior contract, and provide social worker services to students. Davi Hicks will speak to the school's attorney regarding how to proceed with implementing a safety plan. (All this

information will not be approved by the board. All that was needed was feedback).

- g. Review of Osprey Site Visit Feedback
- h. Review of Osprey Board Observation Feedback

9. Action Items:

10. Adjourn:



- November 2023 -
Financial Statements

Prepared By:
Nate Winter



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Academic Arts High School Executive Summary

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

** As of month-end, 42% of the year was complete

Enrollment

- Current Approved Budget: 110
- Current School Enrollment: 103
- Current Average ADM: 104.06
- Variance: -7

Statement of Activities

Cash at the end of November was \$544K, which is a \$21K decrease from the prior month. The current year estimated state receivable that is owed to the School through month end was \$178K. The preliminary prior year state receivable owed to the school has been received as of month end

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

Schedule of Budget and Actual Revenue and Expenses

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

- Revenues for the month were at 37% of budget:
 - Two IDEAS payments on the 15th and 30th. Holdback included.
 - SERVS draws
- Expenditures for the month were at 32% of budget:
 - Normal monthly payments of rent, benefits, contracted services, and supplies went out
 - MN UI quarterly payment, workers comp, audit services

Other Items of Importance

- All beginning balances are preliminary and will be finalized once the audit fieldwork is completed and the audit report is presented to the board. The audit field began on October 17th.
- CLA and AAHS are in the process of completing the FY24 lease aid application.

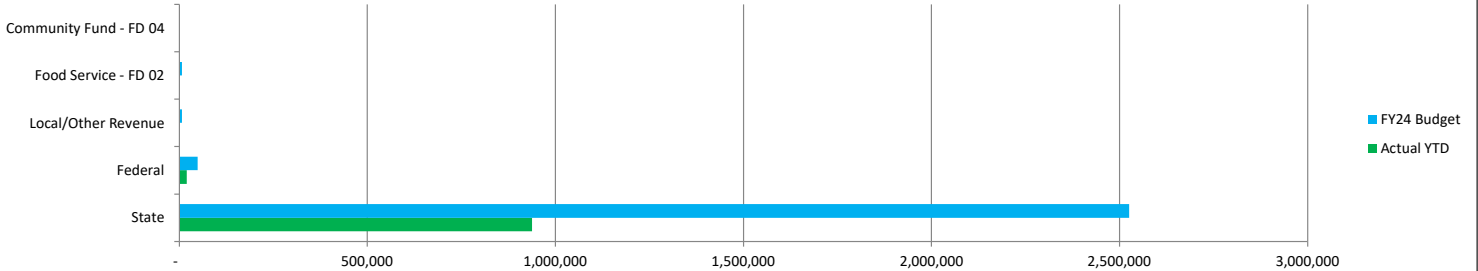
Academic Arts High School Financial Dashboard

November 2023 42% of School Year Complete

REVENUE

Total Revenue this Month \$124,686	Total Revenue YTD \$959,049	Budgeted Revenue FY24 \$2,589,019	% of Revenue Budget 37%
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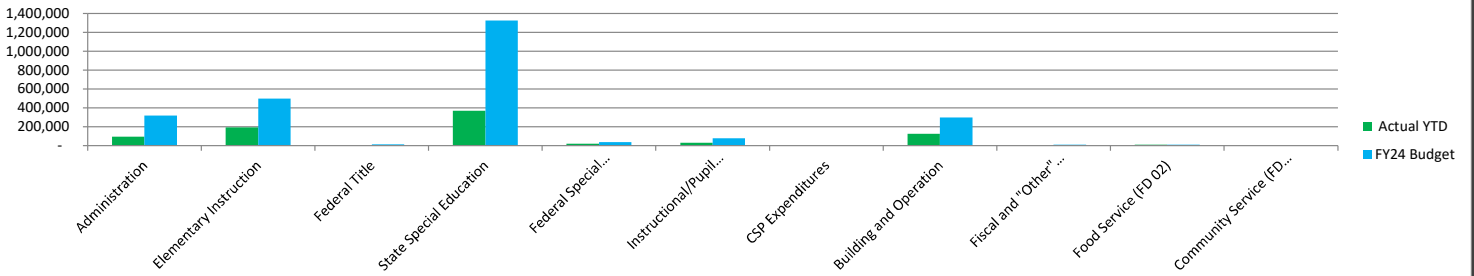
Revenue - Actual vs. Budget



EXPENSE

Total Expense this Month \$145,703	Total Expense YTD \$835,802	Budgeted Expense FY24 \$2,573,451	% of Expense Budget 32%
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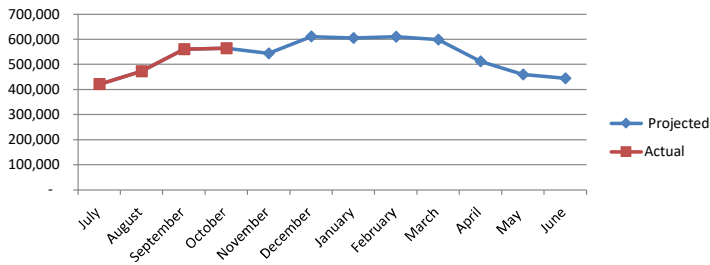
Expense - Actual vs. Budget



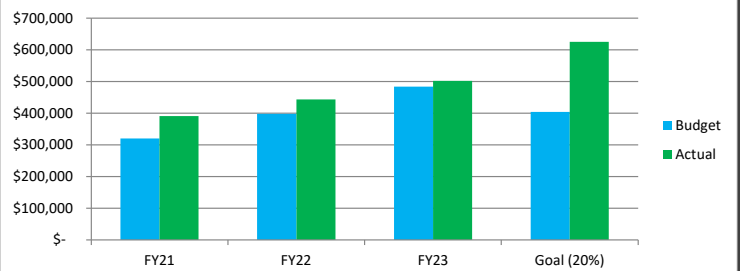
BALANCE SHEET

Cash at End of Month \$543,631	Cash at End of Prior Month \$564,648	Beginning Fund Balance - FY24 \$501,804	Budgeted Fund Balance - End of FY24 \$542,426
Cash at Beginning of Year \$367,554	Projected Cash Balance- End of FY24 \$443,988	Fund Balance at Month End \$625,051	Long-Term Fund Balance Goal (20%) \$403,831

Cash Flow Projection



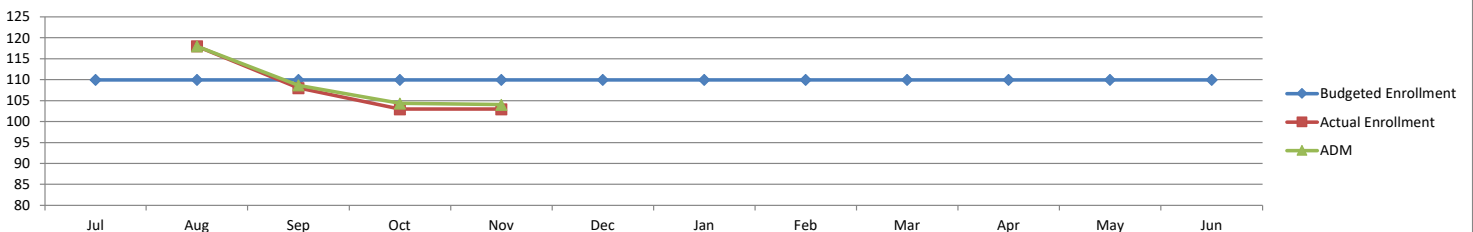
Fund Balance - Budget vs. Actual



ENROLLMENT

Actual Enrollment at Month End 103	Budgeted Enrollment 110	Actual ADM - YTD 104	Actual vs. Budgeted Enrollment Variance (7)
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Actual vs. Budgeted Enrollment



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

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

	Current Month	Prior Month	\$ Change	Un-Audited	YTD \$ Change
	11/30/2023	10/31/2023		6/30/2023	
ASSETS:					
Current Assets:					
Cash	543,631	564,648	(21,017)	367,554	176,077
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	-	-	-	-	-
Due from MDE - Current Year Estimate	177,537	110,860	66,677	170,707	6,830
Due from Federal	28,999	28,515	484	134,116	(105,117)
Prepays	9,976	9,976	0	24,659	(14,683)
Total Current Assets	760,142	713,998	46,144	697,036	63,106
Capital Assets:					
Buildings and Equipment	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-
Total Net Capital Assets	-	-	-	-	-
TOTAL ASSETS	760,142	713,998	46,144	697,036	63,106
LIABILITIES:					
Current Liabilities:					
Salaries Payable	103,264	84,539	18,725	138,087	(34,823)
Accounts Payable	4,769	4,071	698	21,231	(16,462)
Payroll Liabilities	27,058	18,367	8,691	35,913	(8,855)
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
Total Current Liabilities	135,091	106,977	28,114	195,231	(60,140)
FUND BALANCE					
Beginning Fund Balance as of July 1, 2023	501,804	501,804	-	523,422	
Net Income, FY2024 to Date	123,247	105,217	18,030	(21,618)	144,865
Ending Fund Balance	625,051	607,021	18,030	501,804	123,247
TOTAL FUND BALANCE	625,051	607,021	18,030	501,804	123,247
TOTAL LIABILITIES AND FUND BALANCE	760,142	713,998	46,144	697,036	63,106

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

Academic Arts High School

Balance Sheet

As of November 2023

	ALL FUNDS	General Fund	Food Service	Community Fund	Capital Assets
	Total	FD 01	FD 02	FD 04	FD 98
ASSETS:					
Current Assets:					
Cash	543,631	550,833	(7,202)	-	-
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	-	-	-	-	-
Due from MDE - Current Year Estimate	177,537	177,537	-	-	-
-	-	-	-	-	-
Due from Federal	28,999	28,999	-	-	-
Prepays	9,976	9,976	-	-	-
Total Current Assets	760,142	767,344	(7,202)	-	-
Capital Assets					
Buildings and Equipment					
(Less) Depreciation					
Total Net Capital Assets	-	-	-	-	-
TOTAL ASSETS	760,142	767,344	(7,202)	-	-
LIABILITIES:					
Current Liabilities:					
Salaries Payable	103,264	103,264	-	-	-
Accounts Payable	4,769	4,769	-	-	-
Payroll Liabilities	27,058	27,058	-	-	-
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
Total Current Liabilities	135,091	135,091	-	-	-
FUND BALANCE					
Beginning Fund Balance as of July 1, 2023	501,804	501,804	-	-	-
Net Income, FY 2024 to Date	123,247	130,449	(7,202)	-	-
Ending Fund Balance	625,051	632,253	(7,202)	-	-
Investment in Capital Assets	-	-	-	-	-
TOTAL LIABILITES AND FUND BALANCE	760,142	767,344	(7,202)	-	-

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

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

42% of Fiscal Year 2023-2024 Complete

Approved
6/20/23

	YTD Actual	YTD Budget	YTD Variance	FY24 Original Budget	% of Budget
FUND 01					
DISTRICT REVENUE - GENERAL FUND					
Local & Other	-	3,083	(3,083)	7,400	0%
State - Gen. Ed. Aid	416,934	457,041	(40,107)	1,096,898	38%
State - Special Education/ADSSIS	200,585	496,868	(296,283)	1,192,482	17%
State - Lease Aid	-	72,270	(72,270)	173,448	0%
State - Other	41,973	25,966	16,007	62,318	67%
Estimated State Holdback Recognized	278,990	-	-	-	N/A
PY Over/Under Accrual	-	-	-	-	N/A
Federal - ESSER	-	-	-	-	0%
Federal - COVID-19 Testing Grant	-	-	-	-	0%
Federal - Title	-	4,864	(4,864)	11,674	0%
Federal - Special Ed.	20,568	15,542	5,026	37,300	55%
TOTAL DISTRICT REVENUE - GENERAL FUND	959,049	1,075,633	(116,584)	2,581,519	37%
DISTRICT EXPENDITURES - GENERAL FUND					
Administration & District Support Services					
Salary & Benefits	63,374	67,470	(4,095)	161,928	39%
Purchased Services	27,484	47,917	(20,433)	115,000	24%
Supplies & Equipment	1,126	8,916	(7,790)	21,400	5%
Other Fees	2,999	7,296	(4,297)	17,510	17%
Total Administration & District Support Expenditures	94,984	131,599	(36,615)	315,837	30%
Instructional Expenditures					
Salary & Benefits	186,640	188,727	(2,087)	452,945	41%
Purchased Services	1,586	11,417	(9,831)	27,400	6%
Supplies & Equipment	3,779	6,917	(3,138)	16,600	23%
Other Fees	-	-	-	-	0%
Total Instructional Expenditures	192,005	207,060	(15,056)	496,945	39%
Federal Title					
Salary & Benefits	-	-	-	-	0%
Purchased Services	-	4,864	(4,864)	11,674	0%
Supplies & Equipment	-	-	-	-	0%
Other Fees	-	-	-	-	0%
Total Federal Title Expenditures	-	4,864	(4,864)	11,674	0%
State Special Education/ADSSIS					
Salaries/Wages and Benefits	283,685	480,028	(196,342)	1,152,066	25%
Purchased Services	528	19,140	(18,613)	45,936	1%
Supplies & Equipment	-	3,125	(3,125)	7,500	0%
Transportation	84,995	17,962	67,033	43,109	197%
ADSSIS Expenditures	-	-	-	75,518	0%
Total State Special Education Expenditures	369,208	520,255	(151,047)	1,324,129	28%
Federal Special Education/CEIS					
Salaries/Wages and Benefits	-	-	-	5,000	0%
Purchased Services	16,250	6,250	10,000	15,000	108%
Supplies & Equipment	4,318	7,208	(2,890)	17,300	25%
Other Fees	-	-	-	-	0%
Total Federal Special Education Expenditures	20,568	13,458	7,110	37,300	55%
Instructional/Pupil Support					
Salary & Benefits	21,722	21,722	-	52,133	42%
Purchased Services	6,335	9,375	(3,040)	22,500	28%
Supplies & Equipment	-	-	-	1,000	0%
Other Fees	-	-	-	-	0%
Total Instructional Support Expenditures	28,057	31,097	(3,040)	75,633	37%
ESSER/COVID19 Funding					

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

	YTD Actual	YTD Budget	YTD Variance	FY24 Original Budget	% of Budget
ESSER	-	-	-	-	0%
COVID19 Testing Grant	-	-	-	-	0%
Total Instructional Support Expenditures	-	-	-	-	0%
Building & Operations					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	35,436	28,521	6,915	68,450	52%
Facilities Lease	88,312	88,512	(200)	212,429	42%
Supplies & Equipment	31	3,042	(3,011)	7,300	0%
Other Fees	-	3,648	(3,648)	8,755	0%
Total Building & Operations Expenditures	123,779	123,723	57	296,934	42%
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	41%
TOTAL DISTRICT EXPENDITURES - GENERAL FUND	828,600	1,039,556	(210,956)	2,565,951	32%
GENERAL FUND (01) - NET INCOME	130,449	36,076	94,373	15,568	
FUND 02					
DISTRICT REVENUE - FOOD SERVICE FUND					
Local & Other	-	-	-	-	0%
State	-	-	-	-	0%
Federal	-	-	-	-	0%
Transfers from Other Funds	-	3,125	(3,125)	7,500	0%
TOTAL DISTRICT REVENUE - FOOD SERVICE FUND	-	3,125	(3,125)	7,500	0%
DISTRICT EXPENDITURES - FOOD SERVICE FUND					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	7,202	3,125	4,077	7,500	96%
Supplies & Equipment	-	-	-	-	0%
TOTAL DISTRICT EXPENDITURES - FOOD SERVICE FUND	7,202	3,125	4,077	7,500	96%
FOOD SERVICE FUND (02) - NET INCOME	(7,202)	-	(7,202)	-	
TOTAL REVENUES - ALL FUNDS	959,049	1,078,758	(119,709)	2,589,019	37%
TOTAL EXPENDITURES - ALL FUNDS	835,802	1,042,681	(206,879)	2,573,451	32%
NET INCOME (LOSS) - ALL FUNDS	123,247	36,076	87,171	15,568	
Beginning Fund Balance 7/1/2023	501,804			526,858	
Ending Fund Balance	625,051			542,426	

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

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1014			Century Link		Wire		
				E 01	005 110 000 320 000	Phone Services		\$432.42	
	PO#:	Voucher #:	11583	Invoice	Invoice No: 11.29.23			Paid Amt:	\$432.42
								Check Amount:	\$432.42
4119	AB	1014			Century Link		Wire		
				E 01	005 110 000 320 000	Phone Services		\$9.95	
	PO#:	Voucher #:	11584	Invoice	Invoice No: 11.29.23a			Paid Amt:	\$9.95
								Check Amount:	\$9.95
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$67.88	
	PO#:	Voucher #:	11554	Invoice	Invoice No: 11.02.23			Paid Amt:	\$67.88
								Check Amount:	\$67.88
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$67.98	
	PO#:	Voucher #:	11560	Invoice	Invoice No: 11.10.23			Paid Amt:	\$67.98
								Check Amount:	\$67.98
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$71.15	
	PO#:	Voucher #:	11561	Invoice	Invoice No: 11.13.23			Paid Amt:	\$71.15
								Check Amount:	\$71.15
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$62.19	
	PO#:	Voucher #:	11582	Invoice	Invoice No: 11.29.23			Paid Amt:	\$62.19
								Check Amount:	\$62.19
4119	AB	1570			Marathon Gas Station		Wire		
				E 01	005 760 723 440 000	SPED Van Gas		\$66.07	
	PO#:	Voucher #:	11575	Invoice	Invoice No: 11.21.23			Paid Amt:	\$66.07
								Check Amount:	\$66.07
4119	AB	1575			Southview Office CenterLLC		Wire		
				E 01	005 850 348 570 000	Rent		\$17,662.45	
				E 01	005 810 000 330 000	Utilities		\$5,894.34	
	PO#:	Voucher #:	11552	Invoice	Invoice No: 11.01.23			Paid Amt:	\$23,556.79
								Check Amount:	\$23,556.79
4119	AB	1775			Ford		Wire		
				E 01	005 760 723 583 000	SPED VAN PAYMENT		\$697.19	
	PO#:	Voucher #:	11573	Invoice	Invoice No: 11.20.23			Paid Amt:	\$697.19
								Check Amount:	\$697.19

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

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1775			Ford		Wire		
			E 01	005 760 723 583 000	SPED VAN PAYMENT			\$800.73	
	PO#:	Voucher #:	11574	Invoice	Invoice No: 11.20.23	11/30/2023		Paid Amt:	\$800.73
								Check Amount:	\$800.73
4119	AB	1775			Ford		Wire		
			E 01	005 760 723 583 000	SPED VAN PAYMENT			\$779.38	
	PO#:	Voucher #:	11586	Invoice	Invoice No: 11.30.23	11/30/2023		Paid Amt:	\$779.38
								Check Amount:	\$779.38
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$1.07	
	PO#:	Voucher #:	11555	Invoice	Invoice No: 11.02.23	11/30/2023		Paid Amt:	\$1.07
								Check Amount:	\$1.07
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$3.95	
	PO#:	Voucher #:	11556	Invoice	Invoice No: 11.02.23	11/30/2023		Paid Amt:	\$3.95
								Check Amount:	\$3.95
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$5.42	
	PO#:	Voucher #:	11562	Invoice	Invoice No: 11.14.23	11/30/2023		Paid Amt:	\$5.42
								Check Amount:	\$5.42
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$3.27	
	PO#:	Voucher #:	11563	Invoice	Invoice No: 11.14.23a	11/30/2023		Paid Amt:	\$3.27
								Check Amount:	\$3.27
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$18.31	
	PO#:	Voucher #:	11565	Invoice	Invoice No: 11.16.23	11/30/2023		Paid Amt:	\$18.31
								Check Amount:	\$18.31
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$2.72	
	PO#:	Voucher #:	11566	Invoice	Invoice No: 11.16.23a	11/30/2023		Paid Amt:	\$2.72
								Check Amount:	\$2.72
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$7.61	
	PO#:	Voucher #:	11570	Invoice	Invoice No: 11.20.23	11/30/2023		Paid Amt:	\$7.61
								Check Amount:	\$7.61

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$26.64	
	PO#:	Voucher #:	11572	Invoice	Invoice No: 11.20.23	11/30/2023		Paid Amt:	\$26.64
								Check Amount:	\$26.64
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Studnet Curriculum			\$4.35	
	PO#:	Voucher #:	11578	Invoice	Invoice No: 11.27.23	11/30/2023		Paid Amt:	\$4.35
								Check Amount:	\$4.35
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Studnet Curriculum			\$1.72	
	PO#:	Voucher #:	11579	Invoice	Invoice No: 11.27.23a	11/30/2023		Paid Amt:	\$1.72
								Check Amount:	\$1.72
4119	AB	1778			Teacherspay teachers		Wire		
			E 01	010 211 000 430 000	Student Curriculum			\$4.33	
	PO#:	Voucher #:	11581	Invoice	Invoice No: 11.29.23	11/30/2023		Paid Amt:	\$4.33
								Check Amount:	\$4.33
4119	AB	1833			Old National Bank		Wire		
			E 01	005 110 000 305 000	Monthly Service Fee			\$0.03	
	PO#:	Voucher #:	11569	Invoice	Invoice No: 11.17.23	11/30/2023		Paid Amt:	\$0.03
								Check Amount:	\$0.03
4119	AB	1849			Comcast Business		Wire		
			E 01	005 110 000 320 000	Internet Services			\$163.57	
	PO#:	Voucher #:	11576	Invoice	Invoice No: 11.21.23	11/30/2023		Paid Amt:	\$163.57
								Check Amount:	\$163.57
4119	AB	1883			Alerus		Wire		
			B 01	215 012	AlerusFund			\$32.48	
	PO#:	Voucher #:	11558	Invoice	Invoice No: 11.07.23	11/30/2023		Paid Amt:	\$32.48
								Check Amount:	\$32.48
4119	AB	1883			Alerus		Wire		
			B 01	215 012	Alerus Fund			\$32.48	
	PO#:	Voucher #:	11577	Invoice	Invoice No: 11.21.23	11/30/2023		Paid Amt:	\$32.48
								Check Amount:	\$32.48
4119	AB	1883			Alerus		Wire		
			E 01	005 110 000 305 000	Employee Fee			\$50.00	
	PO#:	Voucher #:	11580	Invoice	Invoice No: 11.28.23	11/30/2023		Paid Amt:	\$50.00
								Check Amount:	\$50.00

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

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1886	TRA				Wire		
				B 01	215 004	MN TRA		\$4,143.64	
	PO#:	Voucher #:	11489	Invoice	Invoice No:	S2024050		11/30/2023	Paid Amt: \$4,143.64
								Check Amount:	\$4,143.64
4119	AB	1886	TRA				Wire		
				B 01	215 004	MN TRA		\$3,922.57	
	PO#:	Voucher #:	11547	Invoice	Invoice No:	S2024060		11/30/2023	Paid Amt: \$3,922.57
								Check Amount:	\$3,922.57
4119	AB	1887	PERA				Wire		
				B 01	215 005	PERA		\$2,841.24	
	PO#:	Voucher #:	11487	Invoice	Invoice No:	S2024050		11/30/2023	Paid Amt: \$2,841.24
								Check Amount:	\$2,841.24
4119	AB	1887	PERA				Wire		
				B 01	215 005	PERA		\$2,686.37	
	PO#:	Voucher #:	11545	Invoice	Invoice No:	S2024060		11/30/2023	Paid Amt: \$2,686.37
								Check Amount:	\$2,686.37
4119	AB	1888	IRS				Wire		
				B 01	215 001	Federal Tax		\$3,553.75	
				B 01	215 007	FICA		\$7,031.24	
	PO#:	Voucher #:	11491	Invoice	Invoice No:	S2024050		11/30/2023	Paid Amt: \$10,584.99
								Check Amount:	\$10,584.99
4119	AB	1888	IRS				Wire		
				B 01	215 001	Federal Tax		\$3,232.71	
				B 01	215 007	FICA		\$6,519.26	
	PO#:	Voucher #:	11549	Invoice	Invoice No:	S2024060		11/30/2023	Paid Amt: \$9,751.97
								Check Amount:	\$9,751.97
4119	AB	1889	MN Dept of Revenue				Wire		
				B 01	215 002	MN State Tax		\$1,824.94	
	PO#:	Voucher #:	11488	Invoice	Invoice No:	S2024050		11/30/2023	Paid Amt: \$1,824.94
								Check Amount:	\$1,824.94
4119	AB	1889	MN Dept of Revenue				Wire		
				B 01	215 002	MN State Tax		\$1,671.24	
	PO#:	Voucher #:	11546	Invoice	Invoice No:	S2024060		11/30/2023	Paid Amt: \$1,671.24
								Check Amount:	\$1,671.24
4119	AB	1910	MN UI FUND				Wire		
				E 01	005 110 000 280 000	MN UI FUND		\$534.00	
	PO#:	Voucher #:	11551	Invoice	Invoice No:	11.01.23		11/30/2023	Paid Amt: \$534.00
								Check Amount:	\$534.00

No assurance is provided on these financial statements and supplementary information. See selected information. **Check Amount: \$534.00**

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1923			Padlet		Wire		
				E 01	005 108 000 405 000	GE Attendance Software		\$9.99	
	PO#:	Voucher #:	11557	Invoice	Invoice No:	11.06.23		11/30/2023	
								Paid Amt:	\$9.99
								Check Amount:	\$9.99
4119	AB	1924			Skyroam, INC		Wire		
				E 01	010 211 000 320 000	Monthly Student Hotspots		\$99.00	
	PO#:	Voucher #:	11550	Invoice	Invoice No:	11.01.23		11/30/2023	
								Paid Amt:	\$99.00
								Check Amount:	\$99.00
4119	AB	1924			Skyroam, INC		Wire		
				E 01	010 211 000 320 000	Monthly Student Hotspots		\$99.00	
	PO#:	Voucher #:	11564	Invoice	Invoice No:	11.15.23		11/30/2023	
								Paid Amt:	\$99.00
								Check Amount:	\$99.00
4119	AB	1924			Skyroam, INC		Wire		
				E 01	010 211 000 320 000	Monthly Student Hotspots		\$99.00	
	PO#:	Voucher #:	11585	Invoice	Invoice No:	11.30.23		11/30/2023	
								Paid Amt:	\$99.00
								Check Amount:	\$99.00
4119	AB	1997			Midwest Insurance Company		Wire		
				E 01	005 110 000 270 000	Workers Comp Insurance		\$1,113.00	
	PO#:	Voucher #:	11568	Invoice	Invoice No:	11.16.23		11/30/2023	
								Paid Amt:	\$1,113.00
								Check Amount:	\$1,113.00
4119	AB	2018			S.O.S Security MN LLC		Wire		
				E 01	005 810 000 350 000	School Security/Monitoring System		\$33.71	
	PO#:	Voucher #:	11567	Invoice	Invoice No:	11.16.23		11/30/2023	
								Paid Amt:	\$33.71
								Check Amount:	\$33.71
4119	AB	2037			IPitomy Communications LLC		Wire		
				E 01	005 110 000 320 000	Communications Services-		\$437.76	
	PO#:	Voucher #:	11553	Invoice	Invoice No:	11.02.23		11/30/2023	
								Paid Amt:	\$437.76
								Check Amount:	\$437.76
4119	AB	2046			Texas State Disbursement Unit		Wire		
				B 01	215 008	Child Support		\$97.62	
	PO#:	Voucher #:	11490	Invoice	Invoice No:	S2024050		11/30/2023	
								Paid Amt:	\$97.62
								Check Amount:	\$97.62
4119	AB	2046			Texas State Disbursement Unit		Wire		
				B 01	215 008	Child Support		\$97.62	
	PO#:	Voucher #:	11548	Invoice	Invoice No:	S2024060		11/30/2023	
								Paid Amt:	\$97.62
								Check Amount:	\$97.62

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

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	2063			Roku		Wire		
				E 01	010 211 000 406 000	Student Curriculum Subscription		\$8.68	
	PO#:	Voucher #:	11571	Invoice	Invoice No: 11.20.23			Paid Amt:	\$8.68
								Check Amount:	\$8.68
4119	AB	2076			SoundTrap		Wire		
				E 01	010 211 000 406 000	Music Platform Software		\$349.00	
	PO#:	Voucher #:	11559	Invoice	Invoice No: 11.09.23			Paid Amt:	\$349.00
								Check Amount:	\$349.00
4119	AB	6964	1297		Abdo		Check		
				E 01	005 110 000 305 000	Review of Transactions for year		\$1,800.00	
	PO#:	Voucher #:	11485	Invoice	Invoice No: 470665			Paid Amt:	\$1,800.00
								Check Amount:	\$1,800.00
4119	AB	30660000	1044		MASA/MASE		Check		
				E 01	005 050 000 820 000	Registration Finance Academy		\$250.00	
	PO#:	Voucher #:	11588	Invoice	Invoice No: 3066			Paid Amt:	\$250.00
								Check Amount:	\$250.00
4119	AB	30690000	1891		The Lincoln National Life Insurance Company		Check		
				B 01	215 013	ACCT# ACADEMICAR-BL-1647128; Life Insur		\$1,384.96	
	PO#:	Voucher #:	11589	Invoice	Invoice No: 11.08.23			Paid Amt:	\$1,384.96
								Check Amount:	\$1,384.96
4119	AB	30700000	2071		Embolden Learning Solutions		Check		
				E 01	010 420 419 303 000	SPED Support		\$4,150.00	
	PO#:	Voucher #:	11590	Invoice	Invoice No: 11.03.23			Paid Amt:	\$4,150.00
								Check Amount:	\$4,150.00
4119	AB	30710000	2042		Executive Clean LLC		Check		
				E 01	005 810 000 350 000	Floor Work; INV3686		\$5,695.00	
	PO#:	Voucher #:	11591	Invoice	Invoice No: 3071			Paid Amt:	\$5,695.00
								Check Amount:	\$5,695.00
4119	AB	306100000	1954		PELSB MN		Check		
				E 01	010 640 000 820 000	Tier 1 License		\$90.25	
	PO#:	Voucher #:	11587	Invoice	Invoice No: 3061			Paid Amt:	\$90.25
								Check Amount:	\$90.25
								Report Total:	\$80,745.23

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
1857	4119	AB	CR1123													
11.09.23	MEGS Draw		2030	Credit	A	11/09/23		Wire	1	c1	Misc					
						4119	R 01 005 000	425 400 000		FY24 FIN425					1,651.41	0.00
						4119	R 01 005 000	425 400 000		FY24 FIN425					2,014.59	0.00
Receipt Total:														\$3,666.00	\$0.00	
Deposit Total:														\$3,666.00	\$0.00	
1858	4119	AB	CR1123													
11.15.23	IDEAS Payment		2031	Credit	A	11/15/23		Wire	1	c1	Misc					
						4119	R 01 005 000	740 360 000		FY24 Special Education Aid					66,981.35	0.00
Receipt Total:														\$66,981.35	\$0.00	
Deposit Total:														\$66,981.35	\$0.00	
1859	4119	AB	CR1123													
11.30.23	IDEAS Payment		2032	Credit	A	11/30/23		Wire	1	c1	Misc					
						4119	R 01 005 000	000 211 000		FY24 General Education Aid					607.61	0.00
						4119	R 01 005 000	740 360 000		FY24 Special Education Aid					14,560.67	0.00
						4119	R 01 005 000	000 317 000		FY24 LT Fac Maint					15,674.81	0.00
						4119	R 01 005 000	343 300 000		FY24 School Library Aid					17,404.15	0.00
						4119	R 01 005 000	373 300 000		FY24 Student Support					5,791.05	0.00
Receipt Total:														\$54,038.29	\$0.00	
Deposit Total:														\$54,038.29	\$0.00	
Report Total:														\$124,685.64	\$0.00	

**Academic Arts High School
Historical and Forecasted Financial Statements
Selected Information**

For the Five Months Ended November 30th, 2023 and Year Ending June 30th, 2024

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

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

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

The effects of these departures have not been determined.

Summary of Significant Assumptions

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

Balance Sheet & Cash Projection Assumptions

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

Statement of Operations Assumptions

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

No assurance is provided.

23-24 December
Board Meeting (Highlights and To Do)
Date: 12/19/2023
Ex Officio: Davi Hicks

School Events:

Winter Break December 25-Jan 5

Committee Updates

Curriculum & TPS: We have a curriculum consultant that will be coming in and working without curriculum team on project base learning and overall curriculum and standard alignment.

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

We are working on getting parents into Parent square. Sending out individual emails to families

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

Behavior: Working on keeping students in class.

DEI: New Member on DEI; Starting to build a calendar for recognition of different holidays, traditions, cultures, ect. (looking at incorporating this into advisory); Planning for Black History month after winter break.

Finance: viewing budgets for changes and new requests

Nutrition: Kitchen Coalition meals will not be delivered week of thanksgiving

Marketing: posting ad space in St. Paul Voice

Enrollment: 109

SpEd: contacting ASD and DAPE consultant to assist with students

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

- 1.
- 2.

3.

TPS Members attending next meeting:

- 1.
- 2.
- 3.