

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:

Present Online:

Absent:

Agenda

- 1. Call to Order:**
- 2. Conflict of Interest Check:**
- 3. Approval/Rejection of November 21, 2023 Agenda:**
- 4. Approval/Rejection of October 24, 2023 Minutes:**
- 5. Public Comments:**
- 6. Financial Report: (Josh MacLachlan - Treasurer, Nate Winter - CLA)**
 - a. Approval/Rejection of October 2023 financial report
 - b. Approval/Rejection of October 2023 disbursements
- 7. Ex Officio Report: (Davi Hicks)**
- 8. Student Data Report**
- 9. Strategic Items:**
 - a. Updates from “Community-Teacher Association”
 - b. Review of TPS Committee and TPS lead evaluation methods (third reading)
 - c. Review of AHA Communication Protocol Policy (first Reading)
 - d. Review of Complaint / Grievance Policy (First Reading)
 - i. Inclusion of TPS Lead Complaint Process
 - e. Review of Updated Student Handbook Policies (first reading)
 - f. Student Enrollment Process Discussion
 - i. Legal Guardianship Verification
 - ii. New Enrollment with Prior conflict
 - g. Review of Osprey Site Visit Feedback

h. Review of Osprey Board Observation Feedback

10. Action Items:

11. Adjourn:

Academic Arts High School School Board Meeting Agenda

Tuesday, October 17, 2023 | 5:00 pm | Academic Arts High School Room 123
Participation Remotely Via Google Meet

Present In-Person: David Gunderman, David Soreson, Jacqueline Marcell

Present Online:

Absent: Amber Nelson, David Massey, Josh Maclaughlin

Agenda

1. **Call to Order:** [David Gunderman](#) calls the meeting to order at 5:00 p.m.
2. **Conflict of Interest Check:**
 - a. None to note
3. **Approval/Rejection of October 17, 2023 Agenda:**
 - a. David Gunderman motions to approve the Oct 17, 2023 agenda. With the note that it was dated Oct 17, 2023 when it should be October 24, 2023. David Soreson seconds.
 - b. **Discussion:**
 - i. No further discussion
 - c. **Motion passes with the following votes:**
 - i. David Sorenson - Aye
 - ii. Jacqueline Marcell - Aye
 - iii. [David Gunderman](#) - Aye
4. **Approval/Rejection of September 19, 2023 Minutes:**
 - a. [David Gunderman](#) motions to approve the Sept. 19th, 2023 minutes. David Sorenson seconds.
 - b. Discussion:
 - 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. Jacqueline Marcell - Aye
- c. David Gunderman - Aye

5. Public Comments:

a. None Public Comments to Note

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

a. **Approval/Rejection of September 2023 financial report**

b. [David Gunderman](#) motions to approve the Financial Reports: David Sorenson seconds.

c. **Discussion:**

i. C&S Vending machine meals expenses discussion was cover regarding expenses.

Motions passes with the following votes:

ii. [David Gunderman](#) - Aye

iii. [David Sorenson](#) - Aye

iv. Jacqueline Marcell - Aye

d. **Approval/Rejection of September 2023 disbursements.**

i. [David Gunderman](#) motions to approve the Financial Reports: David Sorenson seconds.

ii. **Discussion:**

1. Padlet expenditure discussion. Academic Arts High School no longer needs to use Padlet. It was only used during the pandemic.

Motions passes with the following votes:

- iii. [David Gunderman](#) - Aye
- iv. [David Sorenson](#) - Aye
- v. Jacqueline Marcell - Aye

7. Ex Officio Report: (Davi Hicks)

a. Personnel:

- i. We will post for substitute teacher position on ed post and parent square.
 1. Currently posting for sped teachers, ELA and Science
- ii. Behavior:
 1. Working on Bathroom and Classroom expectations.
- iii. DEI:
 1. Trying to build school community back up from last year and continuing to work through what kind of marginalized groups we have in our school.
- iv. Finance:
- v. Nutrition:
 1. Kitchen Coalition meals will continued to be delivered.
- vi. Marketing:
 1. Posting space in St. Paul voice, school board , many other places.

8. Student Data Report

- a. Teachers are working with student engagement.

9. Strategic Items:

- a. Updates from “Community-Teacher Association”:
 - i. First event: costume contest with treats and prizes for students.
 - ii. David Gunderman will provide a list of judges.
 - iii. Thanksgiving contact will be needed to talk about where to set up and to discuss the budget.
 - iv. Tuesday vs Wednesday discussion needs to be had to see who is going to be the main contact.
 - v. Dungeons and Dragons Club. David Gunderman will follow up with the staff member in charge of the club.
 - vi. Field Trips to the Opera will take place.
 - vii. Wednesday meetings to be done before lunch time.
 - viii. Connecting with Sage to do the feminin.
 - ix. Information on student electives has already begun and will posted on parent square the last week of October.
 - x. Infinite Campus is up to date for parents to view their childs grades.
- b. Review of TPS Committee and TPS lead evaluation methods (third reading)
 - i. Discussion on how to evaluate our school leader. David will continue working with Laura Gefferey on how to evaluate our TPS lead and implement into our school policy.
- c. Review ongoing board matters:
 - i. Parent member inquiry
 - ii. November elections coming up to seat secretary, teachers, and parents as board members.
- d. Public Complaint / Grievance Policy

- i. We have no type of grievance complaint in our policy. David Gunderman will make a draft and present it at our next board meeting.
 - ii. Explain to families how public complaints will be handled.
 - iii. “No action until”
- e. Communication Plans Request
 - i. Come up with a plan on how to communicate with families. What we communicate and with who we communicate (privacy of students and staff) Communicating with families.
- f. Walk Out / Lunch Policy:
 - i. F&G tie in together.
 - ii. Off campus lunch will be shut down during the winter season and re-open in the spring season.

[Sara Franklin](#) discussed how to communicate with the community and was asking if we are starting fresh or are we pulling any written documents regarding communication to parents that was previous written by our former school psychologist. Agenda returned to e i.

- g. Handbook Policy Discussion :
- h. AAHS will revamp (make changes) to the handbook to align with the state of Minnesota statues.
- i. Fund Balance For New Hires:
 - i. Strong consideration to dip into our fund balance for new hires.
 - 1. Looking for Behavioral Specialist was discussed. We are taking into consideration yearly sustainability. Long term position. Davi and Nate will continue to work on this item.

10. Action Items:

- a. ~~Election of Board Secretary:~~ This item is not discussed
- b. ~~Election of Board Treasurer:~~ This item is not discussed

11. Adjourn:

David Sorenson motions to adjourn the meeting at 6:25 p.m.



- October 2023 -
Financial Statements

Prepared By:
Nate Winter



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Academic Arts High School Executive Summary

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

** As of month-end, 33% of the year was complete

Enrollment

- Current Approved Budget: 110
- Current School Enrollment: 103
- Current Average ADM: 104.37
- Variance: -7

Statement of Activities

Cash at the end of October was \$565K, which is a \$73K decrease from the prior month. The current year estimated state receivable that is owed to the School through month end was \$110K. 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 October:

- Revenues for the month were at 30% of budget:
 - Two IDEAS payments on the 15th and 30th. Holdback included.
 - SERVS draws
- Expenditures for the month were at 26% of budget:
 - Normal monthly payments of rent, benefits, contracted services, and supplies went out
 - HHM transportation

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 have started the process to complete the FY24 lease aid application.

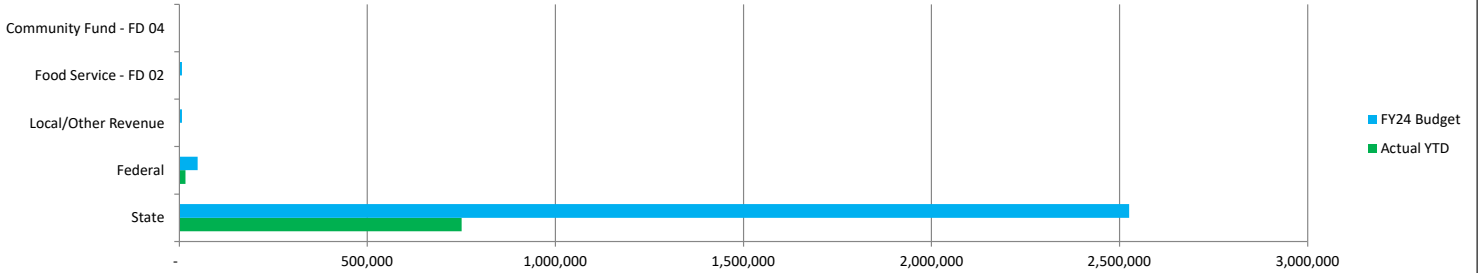
Academic Arts High School Financial Dashboard

October 2023 33% of School Year Complete

REVENUE

Total Revenue this Month \$262,796	Total Revenue YTD \$767,203	Budgeted Revenue FY24 \$2,589,019	% of Revenue Budget 30%
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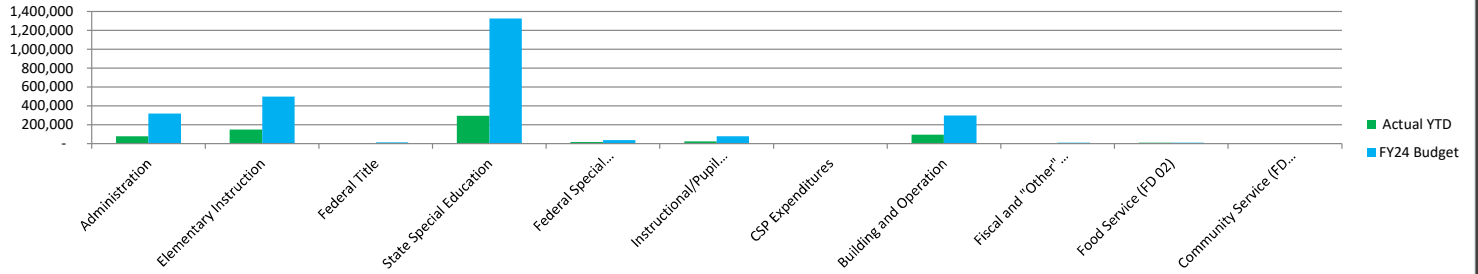
Revenue - Actual vs. Budget



EXPENSE

Total Expense this Month \$258,508	Total Expense YTD \$661,986	Budgeted Expense FY24 \$2,573,451	% of Expense Budget 26%
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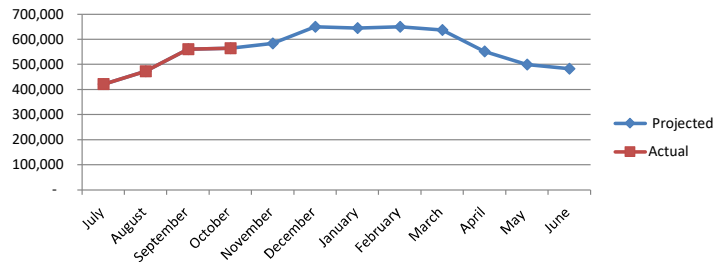
Expense - Actual vs. Budget



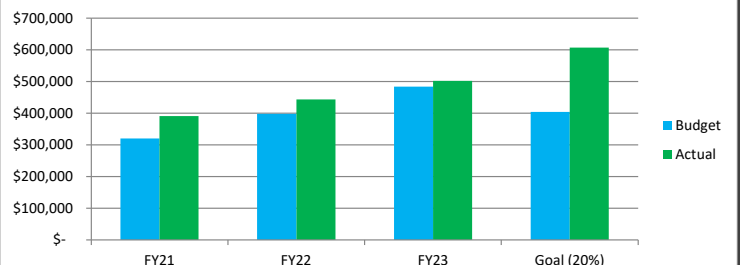
BALANCE SHEET

Cash at End of Month \$564,648	Cash at End of Prior Month \$637,996	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 \$483,028	Fund Balance at Month End \$607,021	Long-Term Fund Balance Goal (20%) \$403,831

Cash Flow Projection



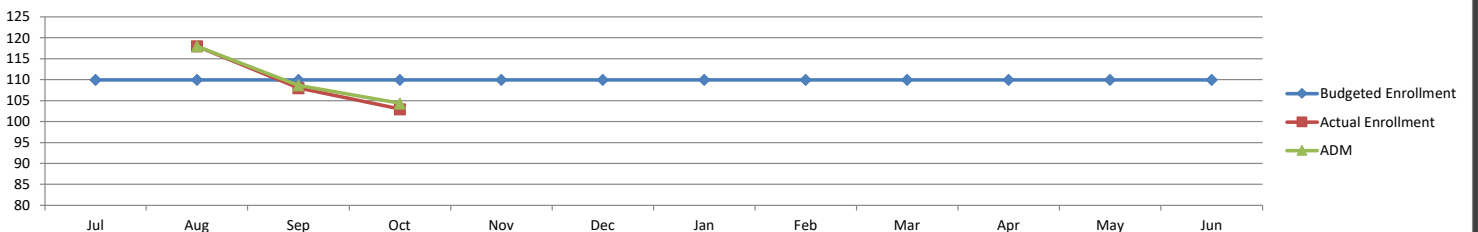
Fund Balance - Budget vs. Actual



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 October 2023

	Current Month	Prior Month	\$ Change	Un-Audited	YTD \$ Change
	10/31/2023	9/30/2023		6/30/2023	
ASSETS:					
Current Assets:					
Cash	564,648	637,996	(73,348)	367,554	197,093
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	-	30,377	(30,377)	-	-
Due from MDE - Current Year Estimate	110,860	158,390	(47,530)	170,707	(59,846)
Due from Federal	28,515	81,501	(52,986)	134,116	(105,601)
Prepays	9,976	9,976	(0)	24,659	(14,683)
Total Current Assets	713,998	918,240	(204,242)	697,036	16,962
Capital Assets:					
Buildings and Equipment	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-
Total Net Capital Assets	-	-	-	-	-
TOTAL ASSETS	713,998	918,240	(204,242)	697,036	16,962
LIABILITIES:					
Current Liabilities:					
Salaries Payable	84,539	63,887	20,652	138,087	(53,548)
Accounts Payable	4,071	23,557	(19,486)	21,231	(17,160)
Payroll Liabilities	18,367	21,762	(3,394)	35,913	(17,546)
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
Total Current Liabilities	106,977	109,205	(2,228)	195,231	(88,254)
FUND BALANCE					
Beginning Fund Balance as of July 1, 2024	501,804	585,784	-	523,422	
Net Income, FY2024 to Date	105,217	223,251	(118,034)	(21,618)	126,835
Ending Fund Balance	607,021	809,035	(202,014)	501,804	105,217
TOTAL FUND BALANCE	607,021	809,035	(202,014)	501,804	105,217
TOTAL LIABILITIES AND FUND BALANCE	713,998	918,240	(204,242)	697,036	16,963

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

Academic Arts High School

Balance Sheet

As of October 2023

	ALL FUNDS	<i>General Fund</i>	<i>Food Service</i>	<i>Community Fund</i>	<i>Capital Assets</i>
	Total	FD 01	FD 02	FD 04	FD 98
ASSETS:					
Current Assets:					
Cash	564,648	571,850	(7,202)	-	-
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	-	-	-	-	-
Due from MDE - Current Year Estimate	110,860	110,860	-	-	-
Due from Federal	28,515	28,515	-	-	-
Prepays	9,976	9,976	-	-	-
Total Current Assets	713,998	721,200	(7,202)	-	-
Capital Assets					
Buildings and Equipment					
(Less) Depreciation					
Total Net Capital Assets	-	-	-	-	-
TOTAL ASSETS	713,998	721,200	(7,202)	-	-
LIABILITIES:					
Current Liabilities:					
Salaries Payable	84,539	84,539	-	-	-
Accounts Payable	4,071	4,071	-	-	-
Payroll Liabilities	18,367	18,367	-	-	-
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
Total Current Liabilities	106,977	106,977	-	-	-
FUND BALANCE					
Beginning Fund Balance as of July 1, 2024	501,804	501,804	-	-	-
Net Income, FY 2024 to Date	105,217	112,419	(7,202)	-	-
Ending Fund Balance	607,021	614,223	(7,202)	-	-
Investment in Capital Assets	-	-	-	-	-
TOTAL LIABILITES AND FUND BALANCE	713,998	721,200	(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 October 2023

33% 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	-	2,467	(2,467)	7,400	0%
State - Gen. Ed. Aid	419,429	365,633	53,796	1,096,898	38%
State - Special Education/ADSI	119,043	397,494	(278,451)	1,192,482	10%
State - Lease Aid	-	57,816	(57,816)	173,448	0%
State - Other	-	20,773	(20,773)	62,318	0%
Estimated State Holdback Recognized	212,313	-	-	-	N/A
PY Over/Under Accrual	-	-	-	-	N/A
Federal - ESSER	-	-	-	-	0%
Federal - COVID-19 Testing Grant	-	-	-	-	0%
Federal - Title	-	3,891	(3,891)	11,674	0%
Federal - Special Ed.	16,418	12,433	3,985	37,300	44%
TOTAL DISTRICT REVENUE - GENERAL FUND	767,203	860,506	(93,304)	2,581,519	30%
DISTRICT EXPENDITURES - GENERAL FUND					
Administration & District Support Services					
Salary & Benefits	49,700	53,976	(4,276)	161,928	31%
Purchased Services	24,590	38,333	(13,743)	115,000	21%
Supplies & Equipment	1,116	7,133	(6,017)	21,400	5%
Other Fees	2,749	5,837	(3,088)	17,510	16%
Total Administration & District Support Expenditures	78,155	105,279	(27,124)	315,837	25%
Instructional Expenditures					
Salary & Benefits	143,117	150,982	(7,864)	452,945	32%
Purchased Services	1,289	9,133	(7,844)	27,400	5%
Supplies & Equipment	3,342	5,533	(2,191)	16,600	20%
Other Fees	-	-	-	-	0%
Total Instructional Expenditures	147,748	165,648	(17,900)	496,945	30%
Federal Title					
Salary & Benefits	-	-	-	-	0%
Purchased Services	-	3,891	(3,891)	11,674	0%
Supplies & Equipment	-	-	-	-	0%
Other Fees	-	-	-	-	0%
Total Federal Title Expenditures	-	3,891	(3,891)	11,674	0%
State Special Education/ADSI					
Salaries/Wages and Benefits	211,437	384,022	(172,585)	1,152,066	18%
Purchased Services	528	15,312	(14,785)	45,936	1%
Supplies & Equipment	-	2,500	(2,500)	7,500	0%
Transportation	82,382	14,370	68,012	43,109	191%
ADSI Expenditures	-	-	-	75,518	0%
Total State Special Education Expenditures	294,346	416,204	(121,857)	1,324,129	22%
Federal Special Education/CEIS					
Salaries/Wages and Benefits	-	-	-	5,000	0%
Purchased Services	12,100	5,000	7,100	15,000	81%
Supplies & Equipment	4,318	5,767	(1,449)	17,300	25%
Other Fees	-	-	-	-	0%
Total Federal Special Education Expenditures	16,418	10,767	5,651	37,300	44%
Instructional/Pupil Support					
Salary & Benefits	17,378	17,378	-	52,133	33%
Purchased Services	6,245	7,500	(1,255)	22,500	28%
Supplies & Equipment	-	-	-	1,000	0%
Other Fees	-	-	-	-	0%
Total Instructional Support Expenditures	23,622	24,878	(1,255)	75,633	31%
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	23,813	22,817	997	68,450	35%
Facilities Lease	70,650	70,810	(160)	212,429	33%
Supplies & Equipment	31	2,433	(2,403)	7,300	0%
Other Fees	-	2,918	(2,918)	8,755	0%
Total Building & Operations Expenditures	94,494	98,978	(4,484)	296,934	32%
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	33%
TOTAL DISTRICT EXPENDITURES - GENERAL FUND	654,784	833,145	(178,361)	2,565,951	26%
GENERAL FUND (01) - NET INCOME	112,419	27,361	85,058	15,568	
FUND 02					
DISTRICT REVENUE - FOOD SERVICE FUND					
Local & Other	-	-	-	-	0%
State	-	-	-	-	0%
Federal	-	-	-	-	0%
Transfers from Other Funds	-	2,500	(2,500)	7,500	0%
TOTAL DISTRICT REVENUE - FOOD SERVICE FUND	-	2,500	(2,500)	7,500	0%
DISTRICT EXPENDITURES - FOOD SERVICE FUND					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	7,202	2,500	4,702	7,500	96%
Supplies & Equipment	-	-	-	-	0%
TOTAL DISTRICT EXPENDITURES - FOOD SERVICE FUND	7,202	2,500	4,702	7,500	96%
FOOD SERVICE FUND (02) - NET INCOME	(7,202)	-	(7,202)	-	
TOTAL REVENUES - ALL FUNDS	767,203	863,006	(95,804)	2,589,019	30%
TOTAL EXPENDITURES - ALL FUNDS	661,986	835,645	(173,659)	2,573,451	26%
NET INCOME (LOSS) - ALL FUNDS	105,217	27,361	77,856	15,568	
Beginning Fund Balance 7/1/2023	501,804			526,858	
Ending Fund Balance	607,021			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	1101			CUB FOODS		Wire		
				E 01	010 211 000 401 000	Cooking Class Supplies		\$56.06	
	PO#:	Voucher #:	11528	Invoice	Invoice No: 10.27.23			Paid Amt:	\$56.06
								Check Amount:	\$56.06
4119	AB	1101			CUB FOODS		Wire		
				E 01	010 211 000 401 000	Cooking Class Supplies		\$17.75	
	PO#:	Voucher #:	11529	Invoice	Invoice No: 10.27.23A			Paid Amt:	\$17.75
								Check Amount:	\$17.75
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$84.00	
	PO#:	Voucher #:	11500	Invoice	Invoice No: 10.05.23			Paid Amt:	\$84.00
								Check Amount:	\$84.00
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$74.17	
	PO#:	Voucher #:	11501	Invoice	Invoice No: 10.05.23			Paid Amt:	\$74.17
								Check Amount:	\$74.17
4119	AB	1368			HOLIDAY STATIONSTORES, LLC		Wire		
				E 01	005 760 723 440 000	SPED VAN GAS		\$67.88	
	PO#:	Voucher #:	11508	Invoice	Invoice No: 10.16.23			Paid Amt:	\$67.88
								Check Amount:	\$67.88
4119	AB	1493			Premium Water Inc		Wire		
				E 01	005 110 000 305 000	Water Services		\$630.44	
	PO#:	Voucher #:	11499	Invoice	Invoice No: 10.05.23			Paid Amt:	\$630.44
								Check Amount:	\$630.44
4119	AB	1559			Bobby and Steve's Auto World		Wire		
				E 01	005 760 723 440 000	SPED VAN Gas		\$71.32	
	PO#:	Voucher #:	11525	Invoice	Invoice No: 10.26.23			Paid Amt:	\$71.32
								Check Amount:	\$71.32
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 #:	11497	Invoice	Invoice No: 10.03.23			Paid Amt:	\$23,556.79
								Check Amount:	\$23,556.79
4119	AB	1608			Costco		Wire		
				E 01	010 211 000 490 000	Student Nutrition		\$48.56	
	PO#:	Voucher #:	11526	Invoice	Invoice No: 10.26.23			Paid Amt:	\$48.56
								Check Amount:	\$48.56

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	1642			Metro Sales		Wire		
				E 01	010 605 000 380 000	Copier Lease		\$1,706.40	
	PO#:	Voucher #:	11492	Invoice	Invoice No:	10.02.23		10/31/2023	Paid Amt: \$1,706.40
								Check Amount:	\$1,706.40
4119	AB	1775			Ford		Wire		
				E 01	005 760 723 583 000	SPED VAN LEASE		\$779.38	
	PO#:	Voucher #:	11496	Invoice	Invoice No:	10.02.23		10/31/2023	Paid Amt: \$779.38
								Check Amount:	\$779.38
4119	AB	1775			Ford		Wire		
				E 01	005 760 723 583 000	SPED VAN PAYMENT		\$697.19	
	PO#:	Voucher #:	11520	Invoice	Invoice No:	10.19.23		10/31/2023	Paid Amt: \$697.19
								Check Amount:	\$697.19
4119	AB	1775			Ford		Wire		
				E 01	005 760 723 583 000	SPED VAN PAYMENT		\$800.73	
	PO#:	Voucher #:	11521	Invoice	Invoice No:	10.19.23		10/31/2023	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 #:	11531	Invoice	Invoice No:	10.30.23		10/31/2023	Paid Amt: \$779.38
								Check Amount:	\$779.38
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$17.37	
	PO#:	Voucher #:	11530	Invoice	Invoice No:	10.30.23		10/31/2023	Paid Amt: \$17.37
								Check Amount:	\$17.37
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$1.62	
	PO#:	Voucher #:	11523	Invoice	Invoice No:	10.24.23		10/31/2023	Paid Amt: \$1.62
								Check Amount:	\$1.62
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$13.08	
	PO#:	Voucher #:	11524	Invoice	Invoice No:	10.25.23		10/31/2023	Paid Amt: \$13.08
								Check Amount:	\$13.08
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$3.03	
	PO#:	Voucher #:	11507	Invoice	Invoice No:	10.10.23		10/31/2023	Paid Amt: \$3.03
								Check Amount:	\$3.03

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

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$2.18	
	PO#:	Voucher #:	11511	Invoice	Invoice No: 10.17.23			Paid Amt:	\$2.18
								Check Amount:	\$2.18
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$3.79	
	PO#:	Voucher #:	11512	Invoice	Invoice No: 10.17.23A			Paid Amt:	\$3.79
								Check Amount:	\$3.79
4119	AB	1778			Teacherspay teachers		Wire		
				E 01	010 211 000 430 000	Student Curriculum		\$61.90	
	PO#:	Voucher #:	11513	Invoice	Invoice No: 10.17.23B			Paid Amt:	\$61.90
								Check Amount:	\$61.90
4119	AB	1789			Parking Meter		Wire		
				E 01	010 211 000 394 000	Parking Meter Fee		\$2.00	
	PO#:	Voucher #:	11517	Invoice	Invoice No: 10.18.23			Paid Amt:	\$2.00
								Check Amount:	\$2.00
4119	AB	1833			Old National Bank		Wire		
				E 01	005 110 000 305 000	Monthly Service Charge		\$22.09	
	PO#:	Voucher #:	11515	Invoice	Invoice No: 10.17.23			Paid Amt:	\$22.09
								Check Amount:	\$22.09
4119	AB	1849			Comcast Business		Wire		
				E 01	005 110 000 320 000	Internet Services		\$263.32	
	PO#:	Voucher #:	11522	Invoice	Invoice No: 10.23.23			Paid Amt:	\$263.32
								Check Amount:	\$263.32
4119	AB	1856			CliftonLarsonAllen LLP		Wire		
				E 01	005 110 000 305 000	Professional Services		\$5,420.00	
				E 01	005 110 000 329 000	Expense; Postage		\$25.00	
				E 01	005 110 000 401 000	Expenses; Mailing Supplies		\$16.84	
	PO#:	Voucher #:	11340	Invoice	Invoice No: 3907849			Paid Amt:	\$5,461.84
								Check Amount:	\$5,461.84
4119	AB	1856			CliftonLarsonAllen LLP		Wire		
				E 01	005 110 000 305 000	Professional Services		\$5,510.00	
				E 01	005 110 000 329 000	Expenses; Postage		\$13.20	
	PO#:	Voucher #:	11339	Invoice	Invoice No: 3871126			Paid Amt:	\$5,523.20
								Check Amount:	\$5,523.20

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	1883			Alerus		Wire		
				B 01	215 012	AlerusFund		\$32.48	
	PO#:	Voucher #:	11506	Invoice	Invoice No: 10.06.23			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 #:	11527	Invoice	Invoice No: 10.26.23			Paid Amt:	\$50.00
								Check Amount:	\$50.00
4119	AB	1883			Alerus		Wire		
				B 01	215 012	AlerusFund		\$32.48	
	PO#:	Voucher #:	11519	Invoice	Invoice No: 10.18.23			Paid Amt:	\$32.48
								Check Amount:	\$32.48
4119	AB	1886			TRA		Wire		
				B 01	215 004	MN TRA		\$4,107.52	
	PO#:	Voucher #:	11353	Invoice	Invoice No: S2024030			Paid Amt:	\$4,107.52
								Check Amount:	\$4,107.52
4119	AB	1886			TRA		Wire		
				B 01	215 004	MN TRA		\$3,882.57	
	PO#:	Voucher #:	11482	Invoice	Invoice No: S2024040			Paid Amt:	\$3,882.57
								Check Amount:	\$3,882.57
4119	AB	1887			PERA		Wire		
				B 01	215 005	PERA		\$2,534.82	
	PO#:	Voucher #:	11351	Invoice	Invoice No: S2024030			Paid Amt:	\$2,534.82
								Check Amount:	\$2,534.82
4119	AB	1887			PERA		Wire		
				B 01	215 005	PERA		\$2,344.72	
	PO#:	Voucher #:	11480	Invoice	Invoice No: S2024040			Paid Amt:	\$2,344.72
								Check Amount:	\$2,344.72
4119	AB	1888			IRS		Wire		
				B 01	215 001	Federal Tax		\$3,288.55	
				B 01	215 007	FICA		\$6,525.18	
	PO#:	Voucher #:	11355	Invoice	Invoice No: S2024030			Paid Amt:	\$9,813.73
								Check Amount:	\$9,813.73
4119	AB	1888			IRS		Wire		
				B 01	215 001	Federal Tax		\$2,928.17	
				B 01	215 007	FICA		\$6,108.66	
	PO#:	Voucher #:	11484	Invoice	Invoice No: S2024040			Paid Amt:	\$9,036.83
								Check Amount:	\$9,036.83

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

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1889			MN Dept of Revenue		Wire		
				B 01	215 002	MN State Tax		\$1,531.32	
	PO#:	Voucher #:	11481	Invoice	Invoice No:	S2024040	10/31/2023	Paid Amt:	\$1,531.32
								Check Amount:	\$1,531.32
4119	AB	1889			MN Dept of Revenue		Wire		
				B 01	215 002	MN State Tax		\$1,681.78	
	PO#:	Voucher #:	11352	Invoice	Invoice No:	S2024030	10/31/2023	Paid Amt:	\$1,681.78
								Check Amount:	\$1,681.78
4119	AB	1923			Padlet		Wire		
				E 01	005 108 000 405 000	GE Attendance Software		\$9.99	
	PO#:	Voucher #:	11504	Invoice	Invoice No:	10.05.23	10/31/2023	Paid Amt:	\$9.99
								Check Amount:	\$9.99
4119	AB	1924			Skyroam, INC		Wire		
				E 01	010 211 000 320 000	Monthly Student Hotspots		\$99.00	
	PO#:	Voucher #:	11509	Invoice	Invoice No:	10.16.23	10/31/2023	Paid Amt:	\$99.00
								Check Amount:	\$99.00
4119	AB	1924			Skyroam, INC		Wire		
				E 01	010 211 000 320 000	Monthly Student Hotspots		\$99.00	
	PO#:	Voucher #:	11495	Invoice	Invoice No:	10.02.23A	10/31/2023	Paid Amt:	\$99.00
								Check Amount:	\$99.00
4119	AB	1924			Skyroam, INC		Wire		
				E 01	010 211 000 320 000	Monthly Student Hotspots		\$99.00	
	PO#:	Voucher #:	11493	Invoice	Invoice No:	10.02.23	10/31/2023	Paid Amt:	\$99.00
								Check Amount:	\$99.00
4119	AB	1924			Skyroam, INC		Wire		
				E 01	010 211 000 320 000	Monthly Student Hotspots		\$99.00	
	PO#:	Voucher #:	11532	Invoice	Invoice No:	10.31.23	10/31/2023	Paid Amt:	\$99.00
								Check Amount:	\$99.00
4119	AB	1957			Renewal Support		Wire		
				E 01	005 110 000 820 000	SAM Registration Membership Renewal		\$549.00	
	PO#:	Voucher #:	11498	Invoice	Invoice No:	10.04.23	10/31/2023	Paid Amt:	\$549.00
								Check Amount:	\$549.00
4119	AB	1997			Midwest Insurance Company		Wire		
				E 01	005 110 000 270 000	Workers Comp Insurance		\$1,113.00	
	PO#:	Voucher #:	11514	Invoice	Invoice No:	10.17.23	10/31/2023	Paid Amt:	\$1,113.00
								Check Amount:	\$1,113.00

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Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
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 #:	11510	Invoice	Invoice No: 10.16.23			Paid Amt:	\$33.71
								Check Amount:	\$33.71
4119	AB	2037			IPitomy Communications LLC		Wire		
				E 01	005 110 000 320 000	CUST# C12156; Communications Services-		\$437.76	
	PO#:	Voucher #:	11494	Invoice	Invoice No: 10.02.23			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 #:	11483	Invoice	Invoice No: S2024040			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 #:	11354	Invoice	Invoice No: S2024030			Paid Amt:	\$97.62
								Check Amount:	\$97.62
4119	AB	2063			Roku		Wire		
				E 01	010 211 000 406 000	Student Curriculum Subscription		\$8.68	
	PO#:	Voucher #:	11518	Invoice	Invoice No: 10.18.23			Paid Amt:	\$8.68
								Check Amount:	\$8.68
4119	AB	2087			DocuSign Inc.		Wire		
				E 01	005 108 000 405 000	Software Package		\$300.00	
	PO#:	Voucher #:	11503	Invoice	Invoice No: 10.05.23			Paid Amt:	\$300.00
								Check Amount:	\$300.00
4119	AB	2088			Adobe		Wire		
				E 01	005 108 000 405 000	Software Platform		\$258.17	
	PO#:	Voucher #:	11505	Invoice	Invoice No: 10.06.23			Paid Amt:	\$258.17
								Check Amount:	\$258.17
4119	AB	2089			TrainMasterModels.com		Wire		
				E 01	010 211 000 401 000	GE Student Supplies		\$62.02	
	PO#:	Voucher #:	11516	Invoice	Invoice No: 23476			Paid Amt:	\$62.02
								Check Amount:	\$62.02
4119	AB	1887			PERA		Wire		
				B 01	215 005	PERA		\$364.80	
	PO#:	Voucher #:	11270	Invoice	Invoice No: S202402S0			Paid Amt:	\$364.80
								Check Amount:	\$364.80

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

Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
4119	AB	1889			MN Dept of Revenue		Wire		
				B 01	215 002	MN State Tax		\$94.73	
	PO#:	Voucher #:	11271	Invoice	Invoice No: S202402S0	10/31/2023	Paid Amt:	\$94.73	
							Check Amount:	\$94.73	
4119	AB	1888			IRS		Wire		
				B 01	215 001	Federal Tax		\$213.94	
				B 01	215 007	FICA		\$398.66	
	PO#:	Voucher #:	11272	Invoice	Invoice No: S202402S0	10/31/2023	Paid Amt:	\$612.60	
							Check Amount:	\$612.60	
4119	AB	6959	1857		CST MN- BIN # 170065		Check		
				E 01	005 760 728 360 000	Transportation Services; 09.01.23-09.15.23		\$7,560.75	
	PO#:	Voucher #:	11335	Invoice	Invoice No: 5136	10/9/2023	Paid Amt:	\$7,560.75	
							Check Amount:	\$7,560.75	
4119	AB	6960	1879		MN PEIP - C/O MMB Fiscal Services		Check		
				B 01	215 010	Health Insurance; October 2023		\$14,683.07	
	PO#:	Voucher #:	11337	Invoice	Invoice No: 1313100	10/9/2023	Paid Amt:	\$14,683.07	
							Check Amount:	\$14,683.07	
4119	AB	6961	1896		ParentSquare Inc.		Check		
				E 01	005 105 000 820 000	Engage Premium Software; 07.01.23-06.30.24		\$2,200.00	
	PO#:	Voucher #:	11336	Invoice	Invoice No: SI-003949	10/9/2023	Paid Amt:	\$2,200.00	
							Check Amount:	\$2,200.00	
4119	AB	6962	2071		Embolden Learning Solutions		Check		
				E 01	010 420 419 303 000	SPED Director Support		\$8,500.00	
	PO#:	Voucher #:	11478	Invoice	Invoice No: AAHS-03	10/30/2023	Paid Amt:	\$8,500.00	
							Check Amount:	\$8,500.00	
4119	AB	6963	1879		MN PEIP - C/O MMB Fiscal Services		Check		
				B 01	215 010	Health Insurance; November 2023		\$14,683.07	
	PO#:	Voucher #:	11338	Invoice	Invoice No: 1319807	10/30/2023	Paid Amt:	\$14,683.07	
							Check Amount:	\$14,683.07	
4119	AB	30600000	1913		Navigate Care Consulting		Check		
				E 01	005 720 000 305 000	Nursing Services		\$3,172.67	
	PO#:	Voucher #:	11533	Invoice	Invoice No: 3060	10/13/2023	Paid Amt:	\$3,172.67	
							Check Amount:	\$3,172.67	
4119	AB	30620000	1046		MN BCA		Check		
				E 01	005 110 000 305 000	Background Check Fee		\$8.00	
	PO#:	Voucher #:	11534	Invoice	Invoice No: 3062	10/30/2023	Paid Amt:	\$8.00	
							Check Amount:	\$8.00	

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Academic Arts High School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
4119	AB	30630000	1046		MN BCA		Check
				E 01	005 110 000 305 000	Background Check Fee	\$8.00
		PO#:	Voucher #:	11536	Invoice	Invoice No: 3063	10/30/2023
							Paid Amt: \$8.00
							Check Amount: \$8.00
4119	AB	30640000	1046		MN BCA		Check
				E 01	005 110 000 305 000	Background Check Fee	\$8.00
		PO#:	Voucher #:	11537	Invoice	Invoice No: 3064	10/30/2023
							Paid Amt: \$8.00
							Check Amount: \$8.00
4119	AB	30650000	1857		CST MN- BIN # 170065		Check
				E 01	005 760 728 360 000	Student Transportation Services;	\$64,238.50
		PO#:	Voucher #:	11538	Invoice	Invoice No: 3065	10/26/2023
							Paid Amt: \$64,238.50
							Check Amount: \$64,238.50
4119	AB	30670000	2061		Davionna Hicks		Check
				E 01	005 110 000 320 000	Phone Services; March 23-Sept 23	\$693.63
		PO#:	Voucher #:	11539	Invoice	Invoice No: 3067	10/30/2023
							Paid Amt: \$693.63
							Check Amount: \$693.63
Report Total:							\$195,985.11

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
1854	4119	AB	CR1023													
10.13.23	IDEAS	Payment		2027	Credit	A	10/13/23	Wire	1	c1	Misc					
															29,744.48	0.00
															37,207.43	0.00
Receipt Total:														\$66,951.91	\$0.00	
Deposit Total:														\$66,951.91	\$0.00	
1855	4119	AB	CR1023													
10.26.23	SERVS	Draw		2028	Credit	A	10/26/23	Wire	1	c1	Misc					
															6,547.50	0.00
															1,239.18	0.00
															11,336.95	0.00
															2,260.80	0.00
															9,592.65	0.00
															20,849.95	0.00
															19,024.68	0.00
Receipt Total:														\$70,851.71	\$0.00	
Deposit Total:														\$70,851.71	\$0.00	
1856	4119	AB	CR1023													
10.30.23	IDEAS	Payment		2029	Credit	A	10/30/23	Wire	1	c1	Misc					
															34,681.88	0.00
															21,084.92	0.00
															2,340.62	0.00
															64.02	0.00
															52,041.25	0.00
															14,779.98	0.00
Receipt Total:														\$124,992.67	\$0.00	
Deposit Total:														\$124,992.67	\$0.00	
Report Total:														\$262,796.29	\$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 Four Months Ended October 31st, 2023 and Year Ending June 30th, 2024

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

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

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

The effects of these departures have not been determined.

Summary of Significant Assumptions

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

Balance Sheet & Cash Projection Assumptions

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

Statement of Operations Assumptions

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

No assurance is provided.

23-24 November
Board Meeting (Highlights and To Do)
Date: 11/21/2023
Ex Officio: Davi Hicks

School Events:

Thanksgiving feast November 22

Thanksgiving break November 23-24

Committee Updates

Curriculum & TPS: Reviewing covid policies and updates.

TPS: working on Org Chart for duties.

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

Personnel:

Current postings for sped coordinator, ELA and Science

Behavior: Working on bathroom and classroom expectations

DEI: Working on trying to build staff community back up from last year and continuing to work through what kind of marginalized groups we have in our school

Finance: viewing budgets for changes and requests

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

Marketing: posting ad space in St. Paul Voice

Enrollment: 109

SpEd: case managers working with students

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

- 1.
 - 2.
 - 3.
-

TPS Members attending next meeting:

- 1.
- 2.
- 3.