

## **Academic Arts High School School Board Meeting Agenda**

Tuesday, August 15, 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 August 15, 2023 Agenda:**
- 4. Approval/Rejection of June 20, 2023 Minutes:**
- 5. Public Comments:**
- 6. Ex Officio Report:** (Davi Hicks)
- 7. Financial Report: (Josh MacLachlan - Treasurer, Nate Winter - CLA)**
  - a. **Approval/Rejection of June 2023 financial report**
  - b. **Approval/Rejection of June 2023 disbursements**
  - c. **Approval/Rejection of July 2023 financial report**
  - d. **Approval/Rejection of July 2023 disbursements**
- 8. Student Data Report** (Josh MacLachlan)
- 9. Strategic Items:**
  - a. Updates from “Community-Teacher Association”
  - b. Review of TPS Committee and TPS lead evaluation methods (third reading)
  - c. Review ongoing board matters:
    - i. Parent members
    - ii. Josh MacLachlan’s updated role
    - iii. Bylaws relevant to officer roles
    - iv. Board training needs
- 10. Action Items:**
  - a. Appointment of Board Secretary
  - b. Appointment of Board Treasurer
  - c. Appointment of Board Chair
  - d. Removal of Josh MacLachlan as signer
- 11. Adjourn:**

# Academic Arts High School School Board Meeting Agenda

Tuesday, June 20, 2023 | 5:00 pm | Academic Arts High School Room 123  
*Participation Remotely Via Google Meet*

Present In-Person: Josh MacLachlan , David Gunderman

Present Online: David Massey

Absent: David Sorenson, Amber Nelson

## Agenda

### 1. Call to Order:

- a. Josh MacLachlan calls meeting to order at 5:00pm

### 2. Conflict of Interest Check:

- a. None to note

### 3. Approval/Rejection of June 20, 2023 Agenda:

- a. Josh MacLachlan motions to approve the Jun 20, 2023 agenda. David Gunderman seconds.
- b. Discussion:
  - i. No further discussion
- c. Motion passes with following votes:
  - i. David Massey - Aye
  - ii. David Gunderman - Aye
  - iii. Josh MacLachlan - Aye

### 4. Approval/Rejection of May 16, 2023 Minutes:

- a. Josh MacLachlan motions to approve the May 16, 2023 minutes. David Gunderman seconds.
- b. Discussion:
  - i. Nothing to note in minutes
  - ii. Josh was not able to review notes when finalizing minutes. Suggest approval pending review of notes.

c. Josh MacLachlan rescinds motion and remotions to approve the May 16, 2023 minutes pending any potential updates upon review of notes. David Gunderman seconds.

d. Discussion:

i. No further discussion

e. Motion passes with following votes:

i. David Massey - Aye

ii. David Gunderman - Aye

iii. Josh MacLachlan - Aye

## 5. Public Comments:

a. None to note

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

### a. Approval/Rejection of May 2023 financial report

i. Josh MacLachlan motions to approve the May 2023 financial report. David Gunderman seconds.

ii. Discussion:

1. Typo: Report says ADM from original budget of 110 but is actually referencing 112 from the revised budget

2. 92% through the year. Both revenues and expenditures at 93%.

3. Cash on hand at \$346k, down \$52k from previous month.

4. Stephanie Lonetti given floor: Inquires about potential additional space to rent

a. Nate Winter: not feasible with current budget. Would want to “maximize lease aid” before planning expansion.

5. FY24 budget ready for board review and approval

iii. Motion passes with following votes:

1. David Massey - Aye

2. David Gunderman - Aye

3. Josh MacLachlan - Aye

**b. Approval/Rejection of May 2023 disbursements**

i. Josh MacLachlan motions to approve the May 2023 disbursements.

David Gunderman seconds.

ii. Discussion:

1. Excel payment of 952.72 made on 5/24 over phone. Not normal processing protocol. Nate will forward details to finance committee for further investigation.

2. Fitness plans for students with IEPs from several different fitness providers. SpEd verifying that these are canceled during summer. Finance developing protocol for purchase requests for subscriptions with end date.

iii. Motion passes with following votes:

1. David Massey - Aye

2. David Gunderman - Aye

3. Josh MacLachlan - Aye

**7. Ex Officio Report: (Davi Hicks)**

a. Personnel

i. Posting for SpEd, ELA, and Para.

b. Behavior

i. Davi working with RCE and SpEd director on summer staff training

c. DEI:

i. Looking into training

d. Jay Squad

i. Davi working with SPPS to get students into “Freedom School Project”

1. Designed specifically for African American male students

2. 11 AHA students enrolled

- ii. David Gunderman reviews his work with Genesys works
  - 1. Summer internship program
  - 2. 2 AHA students enrolled

**8. Student Data Report (Josh MacLachlan)**

- a. No updates for this meeting. Focused on finalizing Academic measure goals for Exhibit G of new contract.

**9. Strategic Items:**

- a. Updates on Reauthorization Evaluation from Authorizer: review of contract draft
  - i. Josh reviews key exhibits from proposed FY24-26 contract.
- b. Updates from “Community-Teacher Association”
  - i. Making letters for back to school packet
- c. Review of TPS practices and “autonomies”
  - i. “Autonomies”: In traditional school structures, these are things that are typically decided by administrators (e.g. Curriculum, pay, hiring, etc.)
    - 1. Under TPS “flat model”, TPS staff were responsible for all autonomies
    - 2. During FY23, TPS committee determined that certain autonomies were most appropriate for an administrative role (e.g. staff discipline)
    - 3. TPS committee still needs to articulate expectations for autonomies
  - ii. “Practices”: These are things that high-functioning and effective TPS teams do (e.g. collaboration, transparency, growth mindset, shared leadership, etc.)
    - 1. TPS needs to define these expectations, train staff on them, and hold staff accountable for them.
    - 2. Davi and Lonetti preparing time for this during summer PD sessions
- d. Review of TPS Committee and TPS lead evaluation methods (second reading)
  - i. Josh reviews current TPS evaluation document
  - ii. Board will need to update or create new evaluation document to account for TPS Lead role
  - iii. TPS committee and TPS lead will need to provide the board with specific

requests for respective evaluation processes. Board will consider requests when developing new evaluation protocols.

e. Review upcoming board matters:

i. Officers:

1. Josh has been serving as all 3 officers (secretary, chair, treasurer) for many years.
2. This is not effective or sustainable. Josh needs other officer roles taken on by other board members.
3. Josh will send descriptions of officer roles to rest of board

ii. Parent members

- a. Currently no parent members.
- b. Need at least 1. Board needs to start recruiting.
- c. Sara Franklin given floor: Inquires as to if serving on the Community Teacher Association and the Board would be a conflict of interest - No. These are shared interests and are both volunteer roles. No risk of conflict of interest.

David Massey: Call drops

iii. Board training/retreat

1. Board needs in-person training on budget, ADM, Lease aid, employment
2. Josh will reach out to board members to organize an in-person board retreat.

**10. Action Items:**

a. Approval / Rejection of FY24 budget

- i. Josh MacLachlan motions to approve the FY24 budget.

David Gunderman seconds.

ii. Discussion:

1. Budget includes increased funding for environmental education experiences and curriculum.

iii. Motion passes with following votes:

1. David Gunderman - Aye

2. Josh MacLachlan - Aye

Unforeseen issue: Stephanie Lonetti connection is unstable. Chair decides to jump to item 10.e to ensure that voting happens while candidate is present in meeting. Agenda returned to 10.b after item 10.e was completed in this change of order.

b. Approval / Rejection of FY24 academic calendar

i. Josh MacLachlan motions to approve the FY24 academic calendar.

David Gunderman seconds.

ii. Discussion:

1. Aaron Buergi give floor: notes that 6/7/24 listed as last day of Q4 despite last day of school being 6/11/24.

iii. Josh MacLachlan rescinds original motion and remotions to approve FY24 budget with 6/7/24 listed as “exhibition day” and 6/11/24 listed as “last day of Q4”. David Gunderman seconds.

iv. Discussion:

1. No further discussion

v. Motion passes with following votes:

1. David Gunderman - Aye

2. Josh MacLachlan - Aye

c. Approval / Rejection FY24-26 contract with authorizer

i. Josh MacLachlan motions to approve the FY24-26 contract with authorizer. David Gunderman seconds.

ii. Discuss:

1. Josh MacLachlan : best and most innovative academic goals we’ve seen in any contract thus far. Thanks to everyone who worked on the AGAME process and to OW for working with school on innovation in education.

iii. Motion passes with following votes:

1. David Gunderman - Aye

2. Josh MacLachlan - Aye

- d. Approval / Rejection of Jacqueline Marcell as Teacher board member
  - i. Josh MacLachlan motions to approve the seating of Jacqueline Marcell to the school board as a teacher member. David Gunderman seconds.
  - ii. Discussion:
    - 1. Jacqueline Marcell: Loves the school. Excited to serve
  - iii. Motion passes with following votes:
    - 1. David Gunderman - Aye
    - 2. Josh MacLachlan - Aye
- e. Approval / Rejection of Stephanie Lonetti as Teacher board member
  - i. Josh MacLachlan motions to approve the seating of Stephanie Lonetti to the school board as a teacher member. David Gunderman seconds.
  - ii. Discussion:
    - 1. Stephanie Lonetti: Loves the school. Values the shared leadership structure. Excited to serve and help school grow.
  - iii. Motion passes with following votes:
    - 1. David Gunderman - Aye
    - 2. Josh MacLachlan - Aye

## **11. Adjourn:**

- a. David Gunderman motions to adjourn at 6:51 pm



**22-23 August**  
**Board Meeting (Highlights and To Do)**  
Date: 8/15/2023  
Ex Officio: Davi Hicks

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School Events:

Open house: August 31, 2023 4-7pm

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Committee Updates

TPS: Staff prep weeks 8/ 21 - 24 & 8/ 29 - 31

Personnel:

- 
- Contracting with new Psychologist
- Filled one Sped Position
- Current postings for sped teachers, ELA and Science

**Behavior:**

- Working with SpEd Director reviewing student IEP

**DEI:**

**Finance:**

Developed 23-24 budget

**Nutrition:** Kitchen Coalition meals will resume at the start of school in the fall

**Marketing:** posting ad space in St. Paul Voice, school board, many other places

**Enrollment:**

**Curriculum:**

**SpEd:**

SpEd is working with Davi and Sped Staff to review IEP for compliance.

**Jay Squad:** Davi is working with students enrolled in the freedom school summer credit recovery program

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

- 1.
  - 2.
  - 3.
-

**TPS Members attending next meeting:**

- 1.
- 2.
- 3.



- Preliminary June 2023 -  
Financial Statements

**Prepared By:**  
Nate Winter



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# Academic Arts High School Executive Summary

## ***To accompany the preliminary June 2023 financial statements, as presented to the School Board***

\*\* As of month-end, 100% of the year was complete

### **Enrollment**

- Current Approved Budget: 112
- Current School Enrollment: 114
- Current Average ADM: 112.42
- Variance: 2

### **Statement of Activities**

Cash at the end of June was \$393K, which is a \$47K increase from the prior month. The current year estimated state receivable that is owed to the School through month end was \$244K. The prior year state receivable owed to the school has been received.

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 June:

- Revenues for the month were at 102% of budget:
  - Two IDEAS payments on the 15<sup>th</sup> and 30<sup>th</sup>. Holdback included.
  - Normally monthly deposits
- Expenditures for the month were at 98% of budget:
  - Normal monthly payments of rent, benefits, contracted services, and supplies went out
  - Wolf Ridge stipend

### **Other Items of Importance**

- The following financials are preliminary and will not be finalized until the audit fieldwork and presentation are completed. These financials can and will change as more invoices come in and final reports are posted by the MDE.

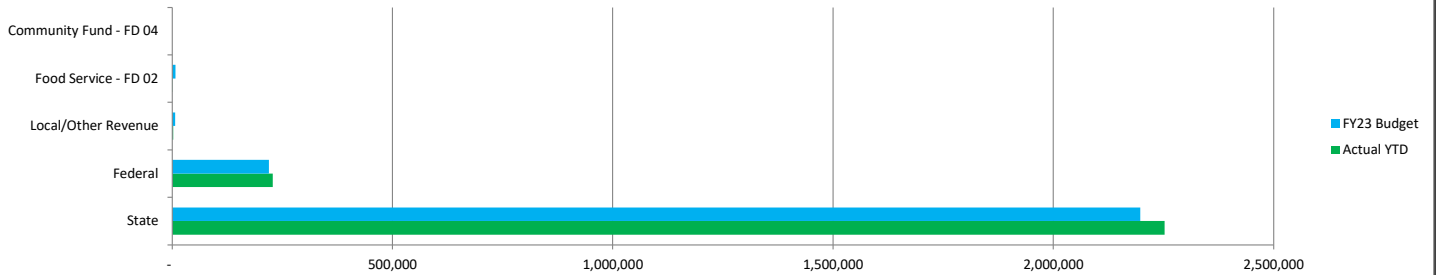
# Academic Arts High School Financial Dashboard

June 2023    100% of School Year Complete

## REVENUE

<u>Total Revenue this Month</u> \$208,102	<u>Total Revenue YTD</u> \$2,505,588	<u>Budgeted Revenue FY23</u> \$2,452,113	<u>% of Revenue Budget</u> 102%
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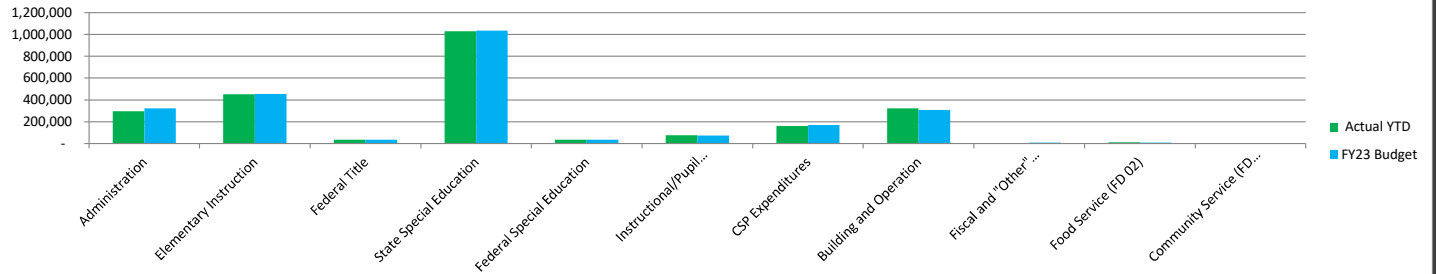
### Revenue - Actual vs. Budget



## EXPENSE

<u>Total Expense this Month</u> \$161,562	<u>Total Expense YTD</u> \$2,409,860	<u>Budgeted Expense FY23</u> \$2,448,676	<u>% of Expense Budget</u> 98%
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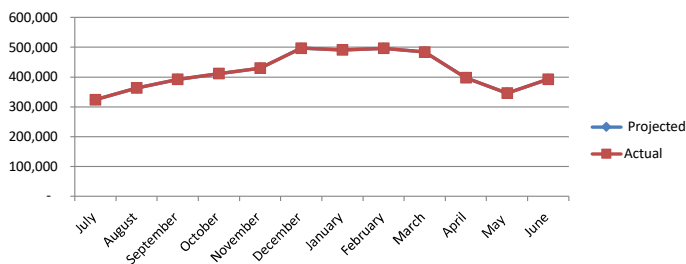
### Expense - Actual vs. Budget



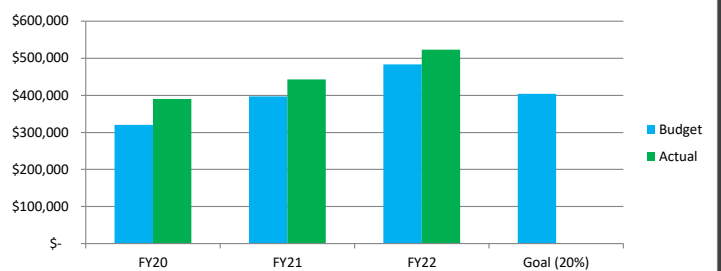
## BALANCE SHEET

<u>Cash at End of Month</u> \$392,506	<u>Cash at End of Prior Month</u> \$345,965	<u>Beginning Fund Balance - FY23</u> \$523,422	<u>Budgeted Fund Balance - End of FY23</u> \$526,857
<u>Cash at Beginning of Year</u> \$269,421	<u>Projected Cash Balance- End of FY23</u> \$392,506	<u>Fund Balance at Month End</u> \$619,150	<u>Long-Term Fund Balance Goal (20%)</u> \$403,831

### Cash Flow Projection



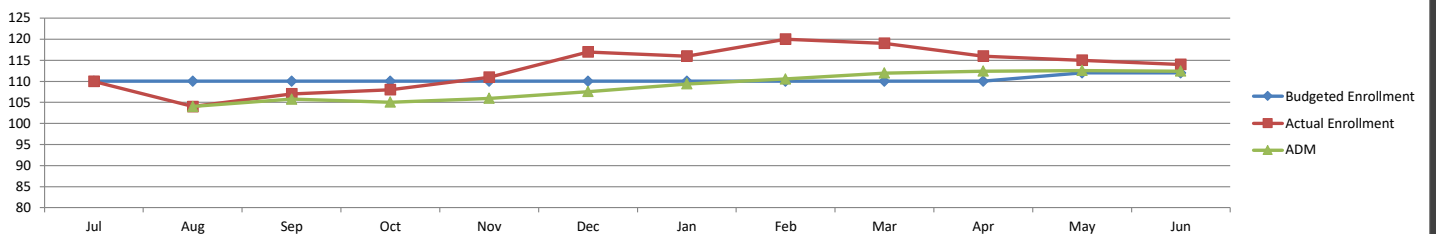
### Fund Balance - Budget vs. Actual



## ENROLLMENT

<u>Actual Enrollment at Month End</u> 114	<u>Budgeted Enrollment</u> 112	<u>Actual ADM - YTD</u> 112	<u>Actual vs. Budgeted Enrollment Variance</u> 2
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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 June 2023

	Current Month	Prior Month	\$ Change	Audited	YTD \$ Change
	6/30/2023	5/31/2023		6/30/2022	
<b>ASSETS:</b>					
Current Assets:					
Cash	392,506	345,965	46,541	269,421	123,085
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	-	18,572	(18,572)	-	-
Due from MDE - Current Year Estimate	244,366	224,428	19,937	318,272	(73,906)
Due from Federal	132,669	94,538	38,130	69,633	63,036
Prepays	24,659	15,287	9,372	30,314	(5,655)
<b>Total Current Assets</b>	<b>794,199</b>	<b>698,791</b>	<b>95,408</b>	<b>687,639</b>	<b>106,560</b>
Capital Assets:					
Buildings and Equipment	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-
<b>Total Net Capital Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>794,199</b>	<b>698,791</b>	<b>95,408</b>	<b>687,639</b>	<b>106,560</b>
<b>LIABILITIES:</b>					
Current Liabilities:					
Salaries Payable	157,225	151,751	5,474	119,008	38,217
Accounts Payable	-	-	0	9,571	(9,571)
Payroll Liabilities	17,824	1,856	15,969	35,639	(17,814)
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>175,049</b>	<b>153,606</b>	<b>21,443</b>	<b>164,218</b>	<b>10,831</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance as of July 1, 2022	523,422	523,422	-	442,749	
Net Income, FY2023 to Date	95,728	21,763	73,965	80,673	15,056
<b>Ending Fund Balance</b>	<b>619,150</b>	<b>545,185</b>	<b>73,965</b>	<b>523,422</b>	<b>95,728</b>
<b>TOTAL FUND BALANCE</b>	<b>619,150</b>	<b>545,185</b>	<b>73,965</b>	<b>523,422</b>	<b>95,728</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>794,199</b>	<b>698,791</b>	<b>95,408</b>	<b>687,639</b>	<b>106,560</b>

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



# Academic Arts High School

## Balance Sheet

As of June 2023

	<b>ALL FUNDS</b>	<i>General Fund</i>	<i>Food Service</i>	<i>Community Fund</i>	<i>Capital Assets</i>
	<b>Total</b>	<b>FD 01</b>	<b>FD 02</b>	<b>FD 04</b>	<b>FD 98</b>
<b>ASSETS:</b>					
Current Assets:					
Cash	392,506	404,568	(12,063)	-	-
Accounts Receivable	-	-	-	-	-
Due from MDE - Prior Year Receivable	-	-	-	-	-
Due from MDE - Current Year Estimate	244,366	244,366	-	-	-
	-	-	-	-	-
Due from Federal	132,669	132,669	-	-	-
Prepays	24,659	24,659	-	-	-
<b>Total Current Assets</b>	<b>794,199</b>	<b>806,261</b>	<b>(12,063)</b>	<b>-</b>	<b>-</b>
Capital Assets					
Buildings and Equipment (Less) Depreciation					
Total Net Capital Assets	-				-
<b>TOTAL ASSETS</b>	<b>794,199</b>	<b>806,261</b>	<b>(12,063)</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES:</b>					
Current Liabilities:					
Salaries Payable	157,225	157,225	-	-	-
Accounts Payable	-	-	-	-	-
Payroll Liabilities	17,824	17,824	-	-	-
Other Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Line of Credit	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>175,047</b>	<b>175,049</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance as of July 1, 2022	523,422	523,422	-	-	-
Net Income, FY 2023 to Date	95,728	107,791	(12,063)	-	-
<b>Ending Fund Balance</b>	<b>619,150</b>	<b>631,212</b>	<b>(12,063)</b>	<b>-</b>	<b>-</b>
Investment in Capital Assets	-				-
<b>TOTAL LIABILITES AND FUND BALANCE</b>	<b>794,199</b>	<b>806,261</b>	<b>(12,063)</b>	<b>-</b>	<b>-</b>

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

# Academic Arts High School

## Income Statement - Variance

As of June 2023

100% of Fiscal Year 2022-2023 Complete

Approved  
5/16/23

	YTD Actual	YTD Budget	YTD Variance	FY23 Revised Budget	% of Budget
<b>FUND 01</b>					
<b>DISTRICT REVENUE - GENERAL FUND</b>					
Local & Other	2,898	7,400	(4,502)	7,400	39%
State - Gen. Ed. Aid	949,239	1,072,252	(123,013)	1,072,252	89%
State - Special Education/ADSSIS	880,597	927,587	(46,990)	927,587	95%
State - Lease Aid	157,321	176,602	(19,281)	176,602	89%
State - Other	20,831	21,115	(284)	21,115	99%
Estimated State Holdback Recognized	244,366	-	-	-	N/A
PY Over/Under Accrual	21,770	-	-	-	N/A
Federal - ESSER	139,500	-	139,500	150,616	93%
Federal - COVID-19 Testing Grant	20,000	-	20,000	20,000	0%
Federal - Title	33,385	33,385	-	33,385	100%
Federal - Special Ed.	35,656	35,656	0	35,656	100%
<b>TOTAL DISTRICT REVENUE - GENERAL FUND</b>	<b>2,505,563</b>	<b>2,273,997</b>	<b>231,566</b>	<b>2,444,613</b>	<b>102%</b>
<b>DISTRICT EXPENDITURES - GENERAL FUND</b>					
<b>Administration &amp; District Support Services</b>					
Salary & Benefits	169,587	172,193	(2,605)	172,193	98%
Purchased Services	101,325	115,000	(13,675)	115,000	88%
Supplies & Equipment	7,874	18,000	(10,126)	18,000	44%
Other Fees	15,934	17,510	(1,576)	17,510	91%
<b>Total Administration &amp; District Support Expenditures</b>	<b>294,720</b>	<b>322,703</b>	<b>(27,982)</b>	<b>322,703</b>	<b>91%</b>
<b>Instructional Expenditures</b>					
Salary & Benefits	413,586	414,046	(460)	414,046	100%
Purchased Services	11,575	13,905	(2,330)	13,905	83%
Supplies & Equipment	24,926	25,500	(574)	25,500	98%
Other Fees	-	-	-	-	0%
<b>Total Instructional Expenditures</b>	<b>450,086</b>	<b>453,451</b>	<b>(3,365)</b>	<b>453,451</b>	<b>99%</b>
<b>Federal Title</b>					
Salary & Benefits	31,069	31,069	-	31,069	100%
Purchased Services	2,316	2,316	-	2,316	100%
Supplies & Equipment	-	-	-	-	0%
Other Fees	-	-	-	-	0%
<b>Total Federal Title Expenditures</b>	<b>33,385</b>	<b>33,385</b>	<b>-</b>	<b>33,385</b>	<b>100%</b>
<b>State Special Education/ADSSIS</b>					
Salaries/Wages and Benefits	953,224	951,531	1,694	951,531	100%
Purchased Services	25,489	41,200	(15,711)	41,200	62%
Supplies & Equipment	2,805	5,000	(2,195)	5,000	56%
Transportation	47,124	38,109	9,015	38,109	124%
Other Fees	-	-	-	-	0%
<b>Total State Special Education Expenditures</b>	<b>1,028,641</b>	<b>1,035,840</b>	<b>(7,198)</b>	<b>1,035,840</b>	<b>99%</b>
<b>Federal Special Education/CEIS</b>					
Salaries/Wages and Benefits	-	-	-	4,500	0%
Purchased Services	18,829	15,000	3,829	15,000	126%
Supplies & Equipment	16,827	16,156	672	16,156	104%
Other Fees	-	-	-	-	0%
<b>Total Federal Special Education Expenditures</b>	<b>35,656</b>	<b>31,156</b>	<b>4,501</b>	<b>35,656</b>	<b>100%</b>

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

	YTD Actual	YTD Budget	YTD Variance	FY23 Revised Budget	% of Budget
<b>Instructional/Pupil Support</b>					
Salary & Benefits	52,095	52,095	-	52,095	100%
Purchased Services	22,508	21,500	1,008	21,500	105%
Supplies & Equipment	-	-	-	-	0%
Other Fees	-	-	-	-	0%
<b>Total Instructional Support Expenditures</b>	<b>74,603</b>	<b>73,595</b>	<b>1,008</b>	<b>73,595</b>	<b>101%</b>
<b>ESSER/COVID19 Funding</b>					
ESSER	139,500	150,616	(11,116)	150,616	93%
COVID19 Testing Grant	20,000	20,000	(0)	20,000	100%
<b>Total Instructional Support Expenditures</b>	<b>159,500</b>	<b>170,616</b>	<b>(11,116)</b>	<b>170,616</b>	<b>93%</b>
<b>Building &amp; Operations</b>					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	81,600	68,450	13,150	68,450	119%
Facilities Lease	205,718	205,718	(0)	205,718	100%
Supplies & Equipment	25,107	25,509	(401)	25,509	98%
Other Fees	8,755	8,755	-	8,755	100%
<b>Total Building &amp; Operations Expenditures</b>	<b>321,180</b>	<b>308,432</b>	<b>12,748</b>	<b>308,432</b>	<b>104%</b>
<b>Fiscal &amp; Other Fixed Cost Programs</b>					
Purchased Services	-	-	-	-	0%
Transfers to Other Funds	-	7,500	-	7,500	0%
<b>Total Fiscal &amp; Other Fixed Cost Programs Expend.</b>	<b>-</b>	<b>7,500</b>	<b>(7,500)</b>	<b>7,500</b>	<b>119%</b>
<b>TOTAL DISTRICT EXPENDITURES - GENERAL FUND</b>	<b>2,397,772</b>	<b>2,436,676</b>	<b>(38,904)</b>	<b>2,441,176</b>	<b>98%</b>
<b>GENERAL FUND (01) - NET INCOME</b>	<b>107,791</b>	<b>(162,680)</b>	<b>270,471</b>	<b>3,436</b>	
<b>FUND 02</b>					
<b>DISTRICT REVENUE - FOOD SERVICE FUND</b>					
Local & Other	25	-	25	-	0%
State	-	-	-	-	0%
Federal	-	-	-	-	0%
Transfers from Other Funds	-	7,500	(7,500)	7,500	0%
<b>TOTAL DISTRICT REVENUE - FOOD SERVICE FUND</b>	<b>25</b>	<b>7,500</b>	<b>(7,475)</b>	<b>7,500</b>	<b>0%</b>
<b>DISTRICT EXPENDITURES - FOOD SERVICE FUND</b>					
Salaries/Wages and Benefits	-	-	-	-	0%
Purchased Services	12,088	7,500	4,588	7,500	161%
Supplies & Equipment	-	-	-	-	0%
<b>TOTAL DISTRICT EXPENDITURES - FOOD SERVICE FUND</b>	<b>12,088</b>	<b>7,500</b>	<b>4,588</b>	<b>7,500</b>	<b>161%</b>
<b>FOOD SERVICE FUND (02) - NET INCOME</b>	<b>(12,063)</b>	<b>-</b>	<b>(12,063)</b>	<b>-</b>	
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>2,505,588</b>	<b>2,281,497</b>	<b>224,091</b>	<b>2,452,113</b>	<b>102%</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>2,409,860</b>	<b>2,444,176</b>	<b>(34,317)</b>	<b>2,448,676</b>	<b>98%</b>
<b>NET INCOME (LOSS) - ALL FUNDS</b>	<b>95,728</b>	<b>(162,680)</b>	<b>258,409</b>	<b>3,436</b>	
Beginning Fund Balance 7/1/2022	523,422			523,422	
<b>Ending Fund Balance</b>	<b>619,150</b>			<b>526,857</b>	

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

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

District #	Payment #	Bank	Check #	Pay Type	Payment Date	Vendor #	Vendor	Curr	Amount	Financials
4119	10543	AB		WX	6/30/2023	1196	St. Paul Publishing Company	USD	\$ 221.82	Admin Purchased Services
4119	10545	AB		WX	6/30/2023	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 72.19	State SPED Transportation
4119	10546	AB		WX	6/30/2023	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 80.52	State SPED Transportation
4119	10547	AB		WX	6/30/2023	1368	HOLIDAY STATIONSTORES, LLC	USD	\$ 71.88	State SPED Transportation
4119	10548	AB		WX	6/30/2023	1559	Bobby and Steve's Auto World	USD	\$ 10.13	State SPED Transportation
4119	10549	AB		WX	6/30/2023	1559	Bobby and Steve's Auto World	USD	\$ 12.58	State SPED Transportation
4119	10550	AB		WX	6/30/2023	1570	Marathon Gas Station	USD	\$ 69.02	State SPED Transportation
4119	10551	AB		WX	6/30/2023	1775	Ford	USD	\$ 697.19	State SPED Transportation
4119	10552	AB		WX	6/30/2023	1798	Kwik Trip	USD	\$ 51.98	State SPED Transportation
4119	10553	AB		WX	6/30/2023	1833	Old National Bank	USD	\$ 1.59	Admin Purchased Services
4119	10554	AB		WX	6/30/2023	1883	Alerus	USD	\$ 97.44	Payroll Liabilities
4119	10555	AB		WX	6/30/2023	1883	Alerus	USD	\$ 97.44	Payroll Liabilities
4119	10556	AB		WX	6/30/2023	1883	Alerus	USD	\$ 50.00	Payroll Liabilities
4119	10557	AB		WX	6/30/2023	1886	TRA	USD	\$ 5,523.04	Payroll Liabilities
4119	10558	AB		WX	6/30/2023	1886	TRA	USD	\$ 5,338.08	Payroll Liabilities
4119	10559	AB		WX	6/30/2023	1887	PERA	USD	\$ 2,613.59	Payroll Liabilities
4119	10560	AB		WX	6/30/2023	1887	PERA	USD	\$ 2,639.02	Payroll Liabilities
4119	10561	AB		WX	6/30/2023	1888	IRS	USD	\$ 11,961.07	Payroll Liabilities
4119	10562	AB		WX	6/30/2023	1888	IRS	USD	\$ 11,554.48	Payroll Liabilities
4119	10563	AB		WX	6/30/2023	1889	MN Dept of Revenue	USD	\$ 1,935.04	Payroll Liabilities
4119	10564	AB		WX	6/30/2023	1889	MN Dept of Revenue	USD	\$ 1,865.56	Payroll Liabilities
4119	10565	AB		WX	6/30/2023	1923	Padlet	USD	\$ 9.99	Admin Supplies & Equipment
4119	10566	AB		WX	6/30/2023	1924	Skyroam, INC	USD	\$ 99.00	Instructional PS
4119	10567	AB		WX	6/30/2023	1924	Skyroam, INC	USD	\$ 99.00	Instructional PS
4119	10568	AB		WX	6/30/2023	1924	Skyroam, INC	USD	\$ 99.00	Instructional PS
4119	10569	AB		WX	6/30/2023	1997	Midwest Insurance Company	USD	\$ 632.00	Payroll Liabilities
4119	10570	AB		WX	6/30/2023	2046	Texas State Disbursement Unit	USD	\$ 97.62	Payroll Liabilities
4119	10571	AB		WX	6/30/2023	2046	Texas State Disbursement Unit	USD	\$ 97.62	Payroll Liabilities
4119	10572	AB		WX	6/30/2023	2046	Texas State Disbursement Unit	USD	\$ 211.50	Payroll Liabilities
4119	10573	AB		WX	6/30/2023	2046	Texas State Disbursement Unit	USD	\$ 211.50	Payroll Liabilities
4119	10574	AB		WX	6/30/2023	2059	Planet Fitness	USD	\$ 66.19	Federal SPED PS
4119	10542	AB	6952	CH	6/29/2023	2069	Crosstown Mechanical INC	USD	\$ 610.48	B/O Purchased Services
4119	10541	AB	6953	CH	6/29/2023	1879	MN PEIP - C/O MMB Fiscal Services	USD	\$ 14,683.07	Payroll Liabilities
4119	10575	AB	305200000	CH	6/9/2023	2070	Daniel Hilz	USD	\$ 100.00	Instructional PS
<b>Total:</b>									<b>\$ 61,980.63</b>	

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
1838	4119	AB	CR0623													
06.07.23	SPED Tuition			2012	Credit	A	06/07/23	Wire	1	c1	Misc					
							4119 B 01 121 000				06.07.23 SPED Tuition SFY 2			40,342.57		0.00
Receipt Total:														\$40,342.57	\$0.00	
<b>Deposit Total:</b>														<b>\$40,342.57</b>	<b>\$0.00</b>	
1840	4119	AB	CR0623													
06.12.23	Pizza Hut Refund			2015	Credit	A	06/12/23	Wire	1	c1	Misc					
							4119 E 01 005 110 000 490 000				06.12.23 Pizza Hut Refund					
Receipt Total:														\$0.76	\$0.00	
<b>Deposit Total:</b>														<b>\$0.76</b>	<b>\$0.00</b>	
1841	4119	AB	CR0623													
06.20.23	IDEAS Payment			2013	Credit	A	06/20/23	Wire	1	c1	Misc					
							4119 R 01 005 000 740 360 000				FY23 State Special Ed Aid				10,437.47	0.00
							4119 R 01 005 000 348 300 000				FY23 Charter School Lease /				73,235.54	0.00
Receipt Total:														\$83,673.01	\$0.00	
<b>Deposit Total:</b>														<b>\$83,673.01</b>	<b>\$0.00</b>	
1842	4119	AB	CR0623													
06.30.23	IDEAS Payment			2014	Credit	A	06/30/23	Wire	1	c1	Misc					
							4119 R 01 005 000 348 300 000				FY23 Charter School Lease /				84,085.74	0.00
Receipt Total:														\$84,085.74	\$0.00	
<b>Deposit Total:</b>														<b>\$84,085.74</b>	<b>\$0.00</b>	
Report Total:														\$208,102.08	\$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 Twelve Months Ended June 30th, 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 May 16th, 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.

# TPS Evaluation

## OBJECTIVE

The function of this document is to evaluate the performance of the TPS Lead in leading the Teacher Powered School Committee (TPS), leading the school, directing daily operations. The evaluation process allows the board to engage with the TPS Lead and any member of the TPS committee or staff to reward achievements, discuss challenges, address concerns, and when necessary, develop performance improvement plans.

## PROCEDURE

Standards are grouped by functional area. Both TPS and the board evaluate TPS's performance using the following ratings:

- **NI** - Needs Improvement
- **M** - Meets the expectations of the standard
- **E** - Exceeds the expectations of the standard

The following is the timeline for completing the evaluation:

- **August/September** - The board and TPS committee work together to establish strategic goals for the committee for the school year. The goals should be specific and related to the school's strategic mission and vision for the school. The goals should align with each of the functional areas: Academic, Financial, Organizational, and Communication.
- **January** - The board and TPS discuss progress halfway through the school year, and adjust goals if necessary.
- **April/May** - The TPS committee begins its self-evaluation, documenting a rating for each standard/goal in the *TPS* column and providing comments with specific examples that support the rating. The board also sends a short electronic survey to selected staff to review TPS's performance. The board reviews the TPS self-evaluation and survey results and documents a rating for each standard in the *Board* column, adding comments when applicable or when the ratings differ from TPS. The board completes the evaluation by the end of May and distributes it to TPS.
- **June** - During the June board meeting, the TPS committee and the board discuss the final evaluation. Representatives from TPS address issues or concerns and ask questions. The board and TPS discuss plans to improve any areas that need improvement. Then the board meets in a closed session to discuss the evaluation privately.

# EVALUATION FORM

School Year:

TPS Committee Members:

ACADEMIC	TPS		Board	Comments with Specific Examples
The school is on track to have an overall academic performance of at least 75%, according to academic measures in the current contract with the authorizer.				
There is no academic indicator that falls far below of the goal, according to academic measures in the current contract with the authorizer.				
The committee submits timely and complete data for academic measures to the board for analysis and trending.				
The committee regularly reviews and uses academic measure and/or test data to plan curriculum improvement strategies.				
The committee plans and executes curriculum that is both appropriate and challenging for the student population.				
The Special Education Committee develops and implements appropriate IEPs for specifically identified students.				
There are clear protocols to handle behavior incidents that the staff understands and follows.				
STRATEGIC GOAL:				
FINANCIAL	TPS		Board	Comments with Specific Examples
The annual financial audit from the previous fiscal year found no significant deficiencies.				
The school maintains an average daily enrollment at or above the budgeted amount.				
The committee develops and implements creative methods to maintain or boost enrollment.				
The school pursues and is awarded funding grants to increase revenues.				
The fund balance is on track to be at least 20% of annual budgeted expenditures as of the end of the fiscal year.				
The annual budget is developed and submitted on time with oversight of the board of directors and the entire TPS committee.				
The committee monitors finances regularly, and quickly and thoroughly answers any questions that arise.				



The committee regularly monitors contracted services to ensure that the costs are at or under budget and investigates all alternative solutions.				
The committee has effective policies to keep expenditures at or under budget and to eliminate unapproved or unassigned expenditures.				
Submissions to CLICS are timely and complete, and students are regularly evaluated for the free and reduced lunch program.				
STRATEGIC GOAL:				
<b>ORGANIZATIONAL</b>	<b>TPS Lead</b>	<b>TPS Committee</b>	<b>Board</b>	<b>Comments with Specific Examples</b>
At least 90% of the staff from the previous school year remained employed at the school this year.				
Replacing staff members is initiated quickly and positions are filled by quality candidates with oversight from the entire committee.				
The staff is completely up-to-date on all teacher and administrative staff evaluations.				
All staff members have professional development goals documented and progress toward goals is evaluated.				
Staff leaves of absence do not interrupt daily operations because there is adequate coverage and understanding of all staff duties.				
School policies are reviewed regularly, understood, and enforced without favoritism or partisanship.				
Submissions to the Minnesota Department of Education are timely and complete.				
Submissions to the authorizer are timely and complete.				
All required staff licensures will remain valid and up-to-date.				
STRATEGIC GOAL:				
<b>COMMUNICATION</b>	<b>TPS</b>		<b>Board</b>	<b>Comments with Specific Examples</b>
Staff and committee meetings are well planned, focused, and individuals effectively follow up on outstanding tasks.				
Staff, student, and family surveys are conducted regularly and the results are used to create goals for making improvements.				
The school's website and social media accounts are regularly updated to include new information.				
Parent / Teacher conferences are well-attended and teachers are prepared for them.				

Teachers communicate with family members using professional language and appropriate methods.				
The committee effectively communicates with the board of directors, having representatives at board meetings who are prepared and attentive.				
There are clear protocols to manage, respond to, and communicate about crises that the staff understands and follows.				
The committee engages the community to participate in school events.				
The committee effectively uses social, online, and print media to communicate with the community.				
STRATEGIC GOAL:				

**OVERALL PERFORMANCE RATING**

**Overall Rating:**

**Rationale:**

## **ARTICLE V OFFICERS AND EMPLOYEES**

Section 1. Number; Election: The officers of the Board shall be elected for one (1) year terms by the Board of Directors, and shall consist of a Board Chair, Treasurer, Secretary and such other officers as the Board shall determine from time to time.

Section 2. Vacancies: A vacancy in any office of this Board occurring by reason of death, disqualification, resignation or removal shall be filled for the unexpired portion of the term by appointment of a successor by the Board of Directors.

Section 3. Board Chair: The Board Chair shall:

3.1 See that the resolutions and directives of the Board are carried into effect, and in general, shall discharge all duties incident to the office of Chair as prescribed by the Board.

3.2 Preside at all meetings of the Board except when this authority is temporarily designated to another member by the Board as a result of the Chair's absence.

3.3 Be a voting ex-officio member of all Board Committees. Although the Chair is not required to attend or vote in Committee Meetings, the Chair may exercise this right at any time.

Section 4. Treasurer: The Treasurer shall:

4.1 Be responsible for the preparation of the proposed annual budget as well as serve as Chair of the Finance Committee.

4.2 Ensure the keeping of financial records and documents belonging to AAHS.

4.3 Present a finance report at the Annual Meeting and shall make other reports to the Board as required.

Section 5. Secretary: The Secretary shall:

5.1 Attend all Board Meetings and, when requested, Committee Meetings.

5.2 Record all proceedings and voting records of the Board in minutes and maintain them in a book to be kept at AAHS for public review. If the Secretary is unable to attend a Meeting, the Board will designate another person to take minutes and to forward to the Secretary (this person may or may not be a current Board Member).

5.3 Ensure the keeping of all agendas, minutes, books, correspondence, Committee minutes, and other papers relating to the business of the Board, except those that are the responsibility of the Treasurer.

5.4 Give or cause to be given, all notices of Board Meetings and other notices as required by law of of these bylaws.

Section 7. Removal of Office: Any officer may be removed at any time, with or without cause, by

the vote of a majority of a quorum of the Board of Directors at any regular meeting or at a special meeting called for that purpose.

Section 8. Resignation: Any officer may resign at any time. Such resignation shall be made in writing to the Board Chair or Secretary and shall take effect at the time specified therein or, if not time be specified, at the time of its receipt by the Board Chair or Secretary. The acceptance of a resignation shall not be necessary to make it effective.