HIGHER GROUND ACADEMY
Board Minutes and Packet
Tuesday, April 21, 2026
@ 8:00 am

Regular Meeting of the Board of Higher Ground Academy, District No. 4027, Saint Paul, Minnesota

Higher Ground Academy where the moto is: How Are the Children? The Children Are Well and Learning!

Mission
The mission of Higher Ground Academy is to prepare students to become successful, ethical, and responsible citizens who are ready for all the challenges of the twenty-first century. To that end, students graduating from the Academy will be college ready, stewards of the environment, and ethical citizens

AGENDA

Higher Ground Academy
Tuesday, April 21, 2026
8:00 a.m.

- Call to Order & Roll Call
- Adoption of Agenda
- Adoption of Minutes
- Executive Director's Report
- Review Data Related to Exhibits G and H (Academic Goals and Environmental Education Goals) and Monitor Progress Toward Meeting the School's Contractual Goals
- Financial Report
- Adopt FY27 Calendar
- Board Training: (Meeting Minutes Material provided by Osprey Wilds)
- Director's Contract
- Accept a check given to HGA
- New Business
- Adjournment

Samuel Yigzaw is inviting you to a scheduled Zoom meeting.

Topic: Board of Directors Meeting

amuel Yigzaw is inviting you to a scheduled Zoom meeting.

Topic: Board Meeting
Time: Apr 21, 2026 08:00 AM Central Time (US and Canada)
Join Zoom Meeting
https://us02web.zoom.us/j/83496618933?pwd=bvqYP0aJo7KWmhrGkhTqkmGQd3jAZL.1

View meeting insights with Zoom AI Companion
https://us02web.zoom.us/launch/edl?muid=52336f3a-f9df-4387-ac9a-bd4755d6bb88

Meeting ID: 834 9661 8933
Passcode: xsJey5

"the board chair has determined that an in-person meeting is not practical or prudent because of a health emergency and the meeting will be conducted by interactive technology in accordance with MN §13D.021,"

Higher Ground Academy
Board of Directors Meeting Minutes
Zoom and Conference Room, March 17, 2026 @ 8:00 a.m.

Meeting called to order 8:02

Zoom and Conference Room, March 17, 2026 @ 8:00 a.m.

Roll call: Dan McGrath, Samuel Yigzaw, Brian Swerine, Liban Ahmed, Shannon Tanghe, Mary Tate, Denise Toussaint, and Abdiweli Guled

Adoption of Agenda

Dan McGrath asked for motion to approve the March agenda. Motion to approved the agenda was Shannon Tanghe and seconded by. Motion carried unanimously

Adoption of Minutes

Dan McGrath asked for motion to approve the minutes from the January and February meetings. Motion to approve the minutes was made by Shannon Tanghe and seconded by Brian. Motion carried unanimously.

Academic Performance Report (2024-25 School Year)
Overall Achievement
Higher Ground Academy achieved 116% of its target score across all academic standards, marking an exceptional year of performance. This represents the school's strongest showing in the current contract cycle with OSPREY WILDS (the authorizer).

Key Performance Areas

1. **Mission-Related Outcomes**
   - Students participated in community service projects including school recycling programs
   - Students cleaned recreation centers and other community areas
   - All mission-related outcome standards were met
2. **English Language Learners (ELL)**
   - Exceeded standards for the first time in school history
   - This achievement is particularly significant as ELL performance had been a struggle area for four years
   - Represents a major breakthrough in serving this student population
3. **Reading and Mathematics Growth**
   - Met reading growth targets
   - Met mathematics growth targets, another area that had been challenging in previous years
   - Higher percentage of students showing growth compared to state average in both subjects
   - Samuel emphasized that growth metrics are more important than static proficiency measures
   - **Internal vs. External Standards**

- Samuel noted that while the school met OSPRI standards, internal FastBridge assessment standards are set very high, making it more challenging to exceed them. The school's performance on state MCA tests would have resulted in "exceeding" ratings, but internal standards are more rigorous, particularly for closing achievement gaps with new arrivals and ELL students.

4. **Mathematics Proficiency**
   - Increased by 17% from the previous year - described as "huge" improvement
   - Exceeded proficiency standards
   - Significantly reduced the gap with the state from 15.3 percentage points in FY24 to 7.1 percentage points in FY25.
5. **Science Proficiency**
   - Science: Met standards
6. **Post-secondary readiness:**
   - Exceeded standards (includes graduation rate and PSEO participation)
7. Engagement: Met standards at 116% of target

Recognition

Higher Ground Academy was again included in the Star Tribune's "Beat the Odds" schools list, recognizing schools that achieve strong results despite serving high-need populations.

Enrollment and Facility Planning

Current Enrollment

- Official enrollment: 1,155 students (for funding purposes)
- Actual student count: 1,225 (includes PSEO students who don't count as 100% enrolled)
- Enrollment increased by 8 students since last report

Grade 7 Relocation Plan

The school will move Grade 7 to the Brewster building in fall 2025. OSPRI confirmed this can be done without special permission from MDE (Minnesota Department of Education).

Rationale for Move

- Experiencing significant growth and demand in elementary grades
- High school enrollment shrinking due to PSEO participation
- Strategic decision to avoid bringing in large numbers of high school students with credit deficiencies and behavior issues
- Moving Grade 7 will free up four classrooms in the main building

Elementary Expansion Plans

- Will add one section each for grades 2-6 (making 5 sections per grade)
- Current class size: 25 students per section
- Target class size: 22 students per section (considered ideal)
- The reduction in class size combined with additional sections will accommodate more students while improving learning conditions

Third Campus Timeline

The school plans to open a third site in fall 2027, pending MDE approval. At that point, the elementary section will continue growing, with 8th grade expanding to 5 sections, and more students will be added to the high school.

Athletics Program Success

- Both boys' and girls' basketball teams won City Conference championships
- Boys' team came within 2 games of qualifying to play at Target Center
- Boys' team faced challenges during playoffs due to Ramadan fasting
- Played against High Water Academy, a prestigious program that has sent two students to the NBA

- Athletic program is in its third year and showing strong growth
- Students are enjoying the program and winning games consistently

Rebranding Initiative

Current Status

The school is working on a comprehensive rebranding effort that requires board approval. The current logo featuring a castle and condor is considered dated.

Proposed New Branding Elements

Main School Logo and Slogan

- New tagline: "Rooted in Community, Shaping the Future"
- Modern, professional design compared to current logo

Division-Specific Logos

- Elementary School: Distinct logo with school colors
- Middle School: Separate logo design
- High School: Logo in maroon (not red as it appeared in presentation)
- Athletic Program: "Higher Ground Pandas" logo for sports teams

Core Values

- Excellence with High Expectations
- Character and Accountability
- Growth with Purpose
- Leadership and Environmental Stewardship

Additional Slogans

- Empowering
- Culturally Grounded
- Aspirational
- Community Centered

Rationale for Rebranding

Samuel explained that with the school's growth and changes, rebranding is needed to energize the community. The board will receive complete rebranding materials with the next board package for review and approval. Dan commented that the new design looks like an "East Coast prep school," which was taken as a compliment.

Recruitment and Marketing

Samuel noted that until now, the school has not done significant recruitment or marketing work. The elementary waitlist remains long, indicating strong demand without active marketing. However, the school recognizes the need to begin active recruitment efforts as other schools are becoming more aggressive in this area.

Financial Challenges and Legislative Advocacy

Compensatory Education Revenue Cuts

The state is changing how it calculates compensatory education revenues, resulting in funding cuts for Higher Ground Academy and many other schools.

Legislative Testimony

- Samuel was asked by MACS (Minnesota Association of Charter Schools) to testify before the legislature
- Testimony scheduled for the day after the board meeting
- Key message: The school's success in closing achievement gaps depends on providing targeted, individualized support during and after school for struggling students, including ELLs
- Funding cuts would eliminate these critical support services
- The school cannot reduce class sizes or provide extra support without adequate funding

Financial Reports

The finance committee met the previous week and reviewed all February financials, checks, and wires. Denise moved to approve, Mary seconded, and the motion passed unanimously. The board noted that enrollment appears below the 1,200 target due to PSEO students not counting for full funding credit.

School Leader Performance Evaluation

Overall Assessment

Dan reported that Samuel's evaluations came in very high, with ratings between 3 and 4 (equivalent to B+ to A- grades). All but one evaluation had been received.

Strengths Identified

- Academic management: Exceptional performance in overseeing academic programs
- Staff management: Strong leadership and support of staff members
- Communication: Excellent communication with board and stakeholders
- Overall leadership: The academic report presented was described as "Exhibit A" of successful leadership

Area for Development

The primary theme for improvement was delegation. Board members noted that Samuel sometimes tries to do too much himself rather than leaning on experts, professionals, or other staff members. Given his competence in many areas, there's a tendency to handle tasks personally rather than trusting others.

Board Appreciation

Multiple board members expressed appreciation for Samuel's work:

- Mary emphasized Samuel's value and importance of self-care to avoid burnout
- Liban, as a teacher at the school, spoke about Samuel's daily commitment, ability to bring people together, and skill in managing competing stakeholder interests
- Dan emphasized the board's gratitude and excitement to have Samuel's leadership

Samuel's Response and Future Plans

Samuel shared personal reflections on his commitment:

- Acknowledged working very long hours, 7 days a week, with minimal vacation
- Compared his dedication to that of Bill (the school's founder), who worked at the same level until his death
- Emphasized this is beyond a job - it's his passion and he cares deeply about the school's mission
- Expressed concern about ensuring the school's work continues beyond his tenure
- Noted he is in his early 60s and thinking about succession

Succession Planning Discussion

Samuel outlined his timeline and priorities:

- Plans to work through the end of his next contract cycle (4 more years after current year)
- Total timeline: approximately 3-5 years remaining
- Primary focus for remaining years: preparing the next generation of leaders at all levels
- Recognizes the need for young leaders with similar commitment and passion
- Acknowledged that while board will handle his replacement, he needs to develop building-level administrators, curriculum leaders, and other key staff
- Emphasized importance of having people who truly care embedded in the system

Contract Discussion

Samuel's current contract ends in June 2025. It was a one-year contract because the previous contract discussion focused on compensation rather than duration. The board plans to bring the contract renewal to the next month's meeting, with Samuel expecting a 5-year contract cycle (treating current year as year one).

Third Campus Application

Current Status

- Six schools applied for expansion this year; all six were denied by MDE
- Higher Ground Academy's application for a third campus was among those denied
- No appeal process exists for these decisions

MDE Response

The Assistant Commissioner offered to arrange a meeting with decision-makers to explain the denial rationale, though the decision cannot be appealed. MDE has already provided some explanation, but it didn't make sense to the school or OSPRI Wilds (the authorizer).

Issues with Application

Dan noted that MDE indicated certain criteria were not included in the application, and OSPRI Wilds may not have fully understood what MDE was looking for. The primary focus appears to be on demonstrating how the school will fill the new campus.

Next Steps

- School will hire a consultant next year to assist with the application
- Consultant will bring different expertise and perspective to the process
- Will reapply for the third campus opening in fall 2027
- Dan emphasized the importance of finding professionals who understand MDE's requirements

Real Estate Situation

Dan mentioned receiving emails from real estate brokers who are anxious about the situation. The building has been empty for several years, the landlord wants to start collecting rent, and brokers want their commission. John Cairns has worked with other schools facing similar MDE approval challenges.

Board Self-Assessment

Board's Greatest Strengths

- Consistent attendance and getting things done (Dan)
- Commitment to the school, students, families, and staff (Mary)
- Consistent membership with minimal turnover (Denise)
- Each member brings unique strengths and assets; together they make a good team (Shannon)
- Diverse backgrounds of board members (Samuel)

Areas for Growth

Board Member Succession Planning

Brian announced he will likely step off the board when his current term ends in 2027. This prompted discussion about planning for board member transitions.

Consultant Relationships

Dan raised the issue of aging outside consultants. He noted that he, Samuel, and Jim Martin are in their early-to-mid 60s, while John Cairns is in his early-to-mid 80s. The board should consider the universe of outside consultants going forward.

Board Recruitment

Discussion about how to recruit new board members:

- Historically relied on referrals (e.g., Denise was recommended by a bank president years ago)
- Need to develop more systematic recruitment ideas
- Samuel suggested retiring board members could recommend replacements with similar backgrounds and expertise
- Importance of maintaining diverse skill sets on the board

Most Useful Training

Board members identified two valuable trainings from the past year:

- Shannon's governance training - described as "excellent" and "really good"
- Finance training provided to the board

Accountability Question

When asked if the board holds the school accountable for promises made to students and families:

- Brian noted the strong statistics presented suggest an "overwhelming yes"
- He observed that accountability is easier when the school leader provides excellent information packets
- Noted that "holding someone accountable" typically implies potential issues, but there haven't been internal issues
- Shannon added that accountability is well-supported by multiple data points including parent surveys
- Consensus: Yes, the board effectively holds the school accountable

One Improvement for Coming Year

Board members identified several priorities:

Securing Samuel's Contract

- Brian emphasized the need to "lock up Samuel" for either 5 years or until he chooses to retire
- Denise suggested working backwards from Samuel's retirement date to create a transition plan
- Liban framed it as a goal of continuing the executive director's work

Community Outreach and Messaging

Dan provided extensive thoughts on getting the message out about Higher Ground Academy:

- Need to communicate how special the school is
- Important timing with third campus opening in approximately 16 months
- Context of proposed funding cuts makes advocacy more critical
- Core message: Higher Ground does a tremendous job developing young people into successful adults
- Need to counter media bias against charter schools
- Media tends to focus on failing schools or financial scandals (like Hmong Prep)
- Important to highlight charter schools that far exceed public school performance
- Samuel summarized this as "explaining HGA to the community, how special the school is, the excellent job it does in preparing young people for the future"
- Added "responsible governance" as another key message point

Authorizer Feedback

Financial Reporting Requirements

OSPRI requested that monthly financial summary pages be reviewed and discussed at board meetings prior to approval, not just distributed in advance. This ensures proper board oversight and discussion of financial matters.

Meeting Minutes Requirements

Board minutes must record which members participate virtually and the reasons why they do so. This is a compliance requirement from the authorizer.

Website Update

The school needs to update its website to include a link to OSPRI's page containing information about Higher Ground Academy. Samuel confirmed this will be taken care of and is a minor fix.

Nominating Committee Formation

With the annual meeting approximately two months away, the board formed a nominating committee for board elections. Dan and Shannon are both running for re-election. Denise and Mary volunteered to serve as the nominating committee members.

Financial Management Praise

Dustin's Performance

The board discussed the excellent work of Dustin (finance manager) since the transition from Brenda:

- Dan praised Dustin's work, noting that while many charter schools get in trouble financially, Higher Ground is in good hands

- Denise agreed, highlighting Dustin's consistency and organization
- Meetings are always scheduled ahead of time
- Financials are provided well in advance of meetings
- Very responsive to questions and needs
- Samuel emphasized Dustin's responsiveness

Minor Technical Issue

Dan and Denise mentioned a minor calendar issue where Dustin sends out meeting invites at the beginning of the year, but changed the Zoom platform, causing them to initially join empty meetings before figuring out the correct link. This was described as the "only complaint" and is easily resolved.

Budget Timeline

- Samuel and Dustin were meeting the same day as the board meeting to take a preliminary look at next year's budget
- Dustin plans to present the pro forma budget to the finance committee and full board next month (likely May or June)
- Dan noted that 2027-28 will be a significant budget year as the school will be paying rent at three facilities and hiring more staff
- This connects back to the importance of community outreach and enrollment growth

Community Stability and Success Factors

Liban Ahmed, speaking as a teacher at Higher Ground Academy, provided valuable perspective on why the school succeeds:

Leadership Commitment

- Samuel's daily presence and visible commitment to student success
- Ability to bring people together despite competing ideas and ambitions
- Skill in managing diverse stakeholders

Organizational Stability

- Strong board provides stability that many charter schools lack
- Contrast with schools facing closure (STEM Academy, unnamed Bloomington school with financial issues)
- Teachers feel stable in their work environment, allowing them to focus on teaching students
- Community is "very lucky" to have both strong leadership and strong board governance

Governance Quality

Liban emphasized that many charter schools struggle with board tensions and dysfunction, preventing them from accomplishing their missions. Higher Ground's strong, collaborative board is a key factor in the school's success.

Meeting Logistics

- Meeting held during spring break
- Following Monday was Ramadan holiday
- School returns Tuesday to start fourth quarter
- Some technical difficulties with Zoom (Denise initially couldn't hear, had to rejoin on cell phone)
- Shannon also experienced technical issues
- Meeting recorded due to Alice's absence
- Brian and Samuel took additional notes as backup

Key Themes and Takeaways

Academic Excellence

The school is performing at an exceptionally high level, with particular success in areas that were previously challenging (ELL performance, math growth). The 116% achievement rate and inclusion in "Beat the Odds" schools demonstrates sustained excellence.

Strategic Growth

The school is managing growth thoughtfully, with clear plans for facility expansion, class size optimization, and quality maintenance. The decision to move Grade 7 and reduce elementary class sizes shows strategic thinking about educational quality alongside enrollment growth.

Financial Sustainability

Despite facing state funding cuts, the school maintains strong financial management and is planning for significant expansion costs. The board's confidence in financial leadership and planning is evident.

Succession Planning

Both Samuel and board members are thinking proactively about leadership transitions, with realistic timelines and recognition of the need for systematic planning rather than crisis management.

Community Engagement

The board recognizes the need to better communicate the school's success story and value proposition, particularly as competition for students increases and the school prepares for expansion.

Governance Strength

The board demonstrates strong governance practices: thoughtful self-assessment, proactive planning, appropriate oversight without micromanagement, and genuine appreciation for school leadership while maintaining accountability.

Quick recap

The Higher Ground Academy board meeting focused on Samuel's academic report showing strong performance across all standards with 116% of the target score, particularly noting improved English language learner outcomes and mathematics proficiency increases. The board discussed plans to move Grade 7 to the Brewster building in the fall to accommodate growth, with plans to reduce class sizes from 25 to 22 students per section. Samuel presented proposed rebranding efforts including new logos and core values for the school, while the board also reviewed financial reports and discussed Samuel's performance evaluation, which received high marks overall with suggestions to delegate more tasks. The conversation ended with board self-assessment discussions and feedback from the authorizer regarding monthly financial reviews and website updates.

Next steps

- Samuel: Testify in front of the legislature tomorrow regarding the impact of proposed cuts to compensatory education revenues.
- School administration: Bring in a consultant next year to assist with the MDE application for the new campus expansion.
- Denise and Mary: Serve as members of the nominating committee for upcoming board elections.
- School administration: Update the school website with a link to the authorizer's page containing information about Higher Ground Academy, as requested by the authorizer.
- School administration: Ensure that monthly financial summary pages are reviewed and discussed at board meetings prior to approval, per authorizer feedback.
- School administration: Ensure board minutes record which members participate virtually and the reasons why, per authorizer feedback.

HIGHER GROUND ACADEMY

A K-12 College Preparatory Charter School

Higher Ground Academy
Saint Paul, Minnesota
District 4027-07

Financial Report

March 31, 2026

CREATIVE PLANNING

BUSINESS SERVICES

Higher Ground Academy
Saint Paul, Minnesota

March 2026

Table of Contents

Higher Ground Academy
Saint Paul, Minnesota
March 2026 Financial Report
Executive Summary

Summary of Key Financial Indicators

* Average Daily Membership (ADM) Overview
  - Original Budget: 1,200
  - Working Budget: 1,155
  - Actual: 1,159

* The school's Original Budget surplus for the year is $204,120. A projected cumulative fund balance of $13,679,890 or 63% of expenditure at fiscal year-end.

* The School's Working Budget reflects a surplus of $132,103. This result would project a cumulative fund balance of $13,607,874 or 63% of expenditures at fiscal year-end.

* As of this reporting period, Days Cash on Hand is 203 days. Above 60 days meets minimum bond covenants.

* Projected Debt Service Coverage Ratio at fiscal year-end is 1.13. Above 1.10x meets minimum bond covenants.

Financial Report Key Points

* As of month-end, 75.00% of the year was complete.
* Revenues received at end of the reporting period | 73%.
* Expenditures disbursed at end of the reporting period | 70%.
* Cash Balance as of the reporting period is $11,980,257 which is up from the previous month of $10,882,862 due to the approval of the FY26 Lease Aid Application.
* Current year holdback estimate is $1,296,311.
* Prior Year holdback is estimated at $(14,441).

Other Items

* The beginning balances shown on the Balance Sheet are based on audited data as of June 30, 2025.

* The Working Budget projects Federal aid revenues of $1,047,058. These are reimbursement-based grants, so funds will need to be expended before we can claim the revenues.

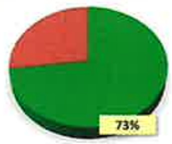
* The Fiscal Year 2026 Lease Aid Application has been submitted to the Department of Education; the application has subsequently been approved. Specific funding will come in future months and be reflected on the Statement of Revenues and Expenditures.

This financial report is prepared in a modified format in that they exclude footnotes and required supplementary information in order to be considered a full set of financial statements. The excluded portions will be included in the School's fiscal year end financial statements. Creative Planning is

Higher Ground Academy
Saint Paul, Minnesota
Financial Report Dashboard
As of March 31, 2026

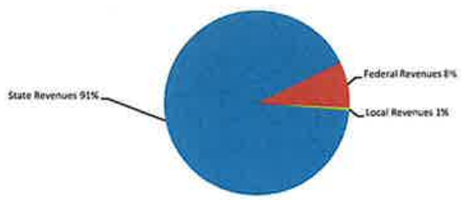
Financial Summary - Budgeted Amounts and Year to Date Activity

Resources to Operate Programs (Revenues):			*Funds Used to Provide Programs and Services (Expenses):*			*Excess / Deficit*
Approved Budget	$21,962,132		**Approved Budget**	$21,758,013		$204,119
Working Budget	$21,675,003		**Working Budget**	$21,542,900		$132,103
Year to Date	$15,859,514	73.2%	**Year to Date**	$15,174,394	70.4%	$685,120

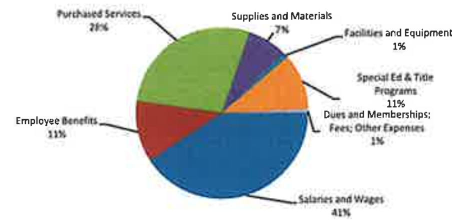


Budgets for the Year

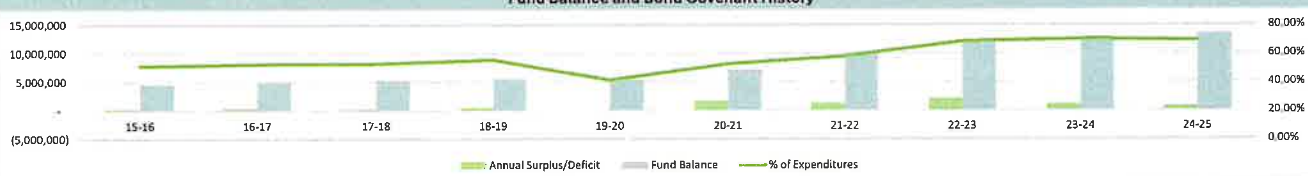
Where funds will come from to operate the school:



How the money is budgeted to be spent:

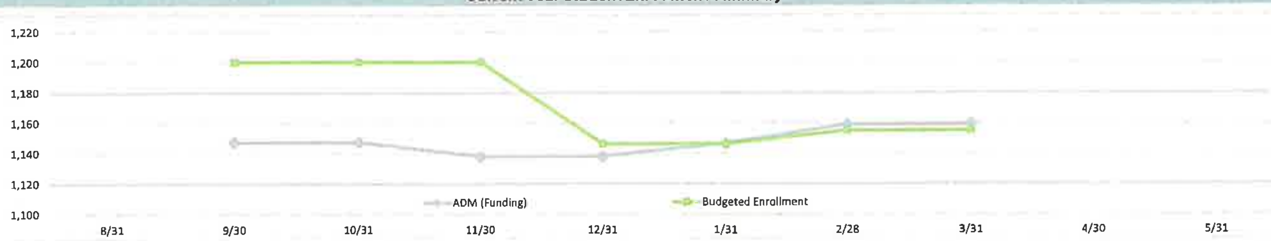


Fund Balance and Bond Covenant History



Current Year Financial Trend

Current Year Student Enrollment Summary



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Higher Ground Academy
Saint Paul, Minnesota
Financial Report Dashboard
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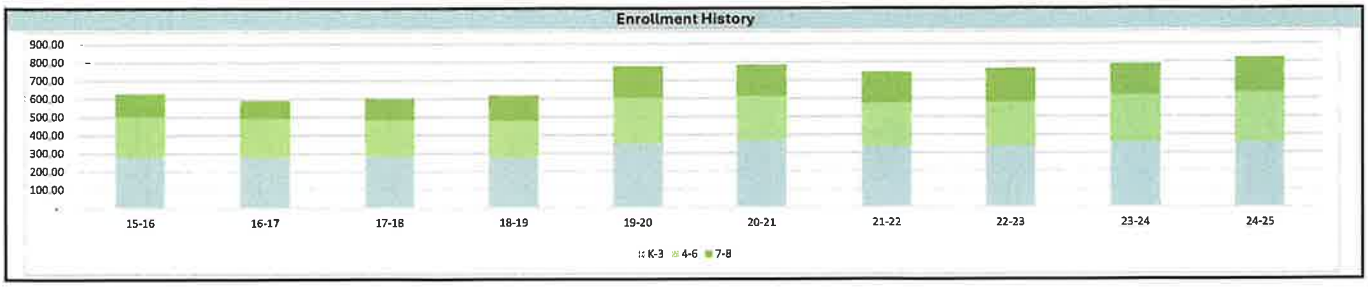

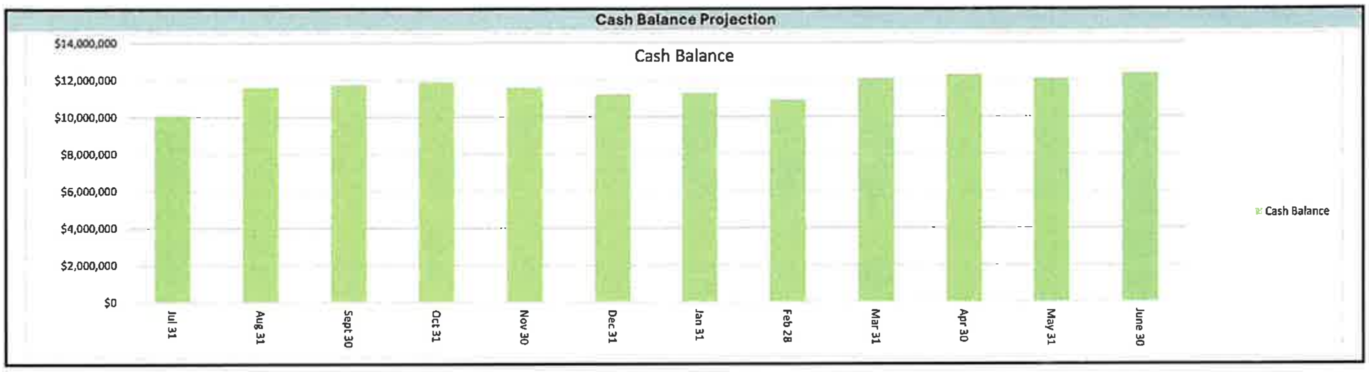

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Higher Ground Academy
Balance Sheet
As of March 31, 2026

	Balance June 30, 2025	Balance YTD
Assets		
Cash	$ 10,482,877	11,980,257
Accounts Receivable	65,465	78,669
Due from Building Company	1,684,809	1,665,365
Due From Other Gov't	380	380
Prior Year State Aids Receivable	2,622,064	(14,441)
Current Year State Aids Receivable	-	1,296,311
Prior Year Federal Aids Receivable	179,790	-
Current Year Federal Receivable	-	121,758
Prepaid Expenses and Deposits	78,024	29,461
Total Assets	$ 15,113,407	$ 15,157,762
Liabilities and Fund Balance		
Liabilties		
Salaries and Wages Payable	$ 1,060,173	-
Salaries and Wages Summer Accrual	-	$ 682,464
Due to Other Funds	2,827	-
Accounts Payable	236,979	$ 45,365
Payroll Deductions and Contributions	337,658	1,569
Payroll Deduct & Contrib Summer Accrual	-	267,474
Total Liabilities	1,637,637	996,871
Fund Balance		
Fund Balance - Unreserved	$ 13,180,055	$ 13,180,055
Fund Balance - REAC ACT Teacher Training	16,739	16,739
Fund Balance - Nonspendable	75,724	75,724
Fund Balance - Restricted	2,300	2,300
Fund Balance - Scholarships	200,953	200,953
Change in Fund Balance	-	685,120
Total Fund Balance	13,475,771	14,160,890
Total Liabilities and Fund Balance	$ 15,113,407	$ 15,157,762
Days of Cash on Hand		203

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Higher Ground Academy
Statement of Revenue and Expenditures
As of March 31, 2026

		Months	9	75.00%
	FY26 Approved Budget	FY26 Working Budget	FY26 Year to Date Activity	% of Budget
Average Daily Membership	1,200	1,155	1,159	100%
Weighted Average Daily Membership	1,302	1,258	1,263	100%
Total All Funds				
Revenues				
State Revenues	$ 19,505,509	$ 19,805,005	$ 14,816,842	75%
Federal Revenues	2,284,194	1,738,673	968,404	56%
Local Revenues	172,429	131,325	74,267	57%
Total Revenues	$ 21,962,132	$ 21,675,003	$ 15,859,514	73%
	21,962,132	*21,675,003*	*15,859,514*	
Expenditures				
Salaries and Benefits	$ 10,951,264	$ 11,256,426	$ 8,125,052	72%
Purchased Services	6,622,428	6,036,554	4,328,031	72%
Supplies and Materials	1,667,192	1,620,070	1,052,656	65%
Equipment	222,054	184,959	116,238	63%
SpEd and Title Grants	2,164,349	2,314,915	1,483,349	64%
Dues, Memberships, Other Costs	130,726	129,976	69,068	53%
Total Expenditures	$ 21,758,013	$ 21,542,900	$ 15,174,394	70%
	21,758,013	*21,542,900*	*15,174,394*	
Net effect of Operations, All Funds	$ 204,119	$ 132,103	$ 685,120	
Per Compliance Report	*$ 13,475,771*	*$ 13,475,771*		
Beginning Fund Balance	$ 13,475,771	$ 13,475,771		
Ending Fund Balance	$ 13,679,890	$ 13,607,874		
Fund Balance % of Expenditures	62.9%	63.2%		

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Higher Ground Academy
Statement of Revenue and Expenditures
As of March 31, 2026

	FY26 Approved Budget	FY26 Working Budget	FY26 Year to Date Activity	% of Budget
		Months	9	75.00%
Average Daily Membership	1,200	1,155	1,159	100%
Weighted Average Daily Membership	1,302	1,258	1,263	100%
General Fund - 01				
Revenues				
State Revenues				
General Education Aid	$ 16,577,067	$ 16,356,589	$ 12,447,961	76%
Land Endowment Aid	51,243	85,034	85,034	100%
Building Lease Aid	1,710,828	1,653,538	0	0%
Special Education Aid	1,052,395	1,204,464	677,174	56%
Literacy Incentive Aid	53,976	48,014	43,212	90%
Library Support Aid	20,000	13,241	0	0%
Student Support Aid	20,000	39,125	0	0%
Other State Revenues	-	5,000	4,062	81%
State Holdback Receivable (estimate)	N/A	N/A	1,296,311	N/A
Total State Revenues	19,485,509	19,405,005	14,553,754	75%
Federal Revenues				
Federal Special Ed, 419	$ 205,903	$ 208,081	$ 53,852	26%
Federal Special Ed, 420	-	1,871	964	52%
Federal Special Ed, 425	38,270	46,679	45,358	97%
Federal Title I, 401	674,834	663,485	361,384	54%
Federal Title II, 414	74,831	60,739	9,000	15%
Federal Title III, 417	62,727	66,203	36,940	56%
Total Federal Revenues	1,056,565	1,047,058	507,498	48%
Local Revenues				
Medical Assistance	-	1,075	1,070	100%
Fees from Patrons	-	3,000	2,827	94%
Rent	-	7,000	6,019	86%
Interest Revenue	150,000	100,000	62,551	63%
Contributions, Gifts and Grants	19,429	20,000	1,800	9%
Total Local Revenues	169,429	131,075	74,267	57%
Total Revenues	$ 20,711,503	$ 20,583,138	$ 15,135,519	74%

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Higher Ground Academy
Statement of Revenue and Expenditures
As of March 31, 2026

			Months	9	75.00%
		FY26 Approved Budget	FY26 Working Budget	FY26 Year to Date Activity	% of Budget
	Average Daily Membership	1,200	1,155	1,159	100%
	Weighted Average Daily Membership	1,302	1,258	1,263	100%
Expenditures					
Admin and Support Services (Pro 000 - 199)					
100s	Salaries	$ 1,198,867	$ 1,581,253	$ 1,124,249	71%
200s	Benefits	306,009	474,376	368,610	78%
	Summer Accrual	-	-	149,094	N/A
	Total Salaries and Benefits	**1,504,876**	**2,055,629**	**1,641,954**	**80%**
305,315	Contracted Services	818,320	450,000	247,448	55%
320	Communications Services	7,500	7,500	5,402	72%
329	Postage	5,566	5,566	3,295	59%
401	Non-instructional Supplies	81,889	81,889	18,453	23%
405	Software	50,000	67,250	67,132	100%
455-465	Technology Supplies	-	9,553	8,001	84%
490	Food	10,000	10,000	9,492	95%
555	Technology Equipment	9,553	-	-	N/A
820	Dues and Memberships	83,389	83,389	47,122	57%
	Total Admin and Support Services	**2,571,093**	**2,770,776**	**2,048,299**	**74%**
Regular Instruction Services (Pro 200 - 299)					
100s	Salaries	$ 6,263,633	$ 6,284,391	$ 3,874,925	62%
200s	Benefits	1,980,907	1,759,629	1,172,611	67%
	Summer Accrual	-	-	641,389	N/A
	Total Salaries and Benefits	8,244,540	8,044,020	5,688,924	71%
401-433	Federal Title Programs	812,392	790,427	407,324	52%
300-399	Contracted Services	752,441	400,000	252,933	63%
401	Non-instructional Supplies	15,000	15,000	9,783	65%
406	Instructional Software License Agreements	-	83,000	16,656	20%
430	Instructional Supplies	80,315	80,315	36,709	46%
456-466	Instructional Technology	-	10,000	0	0%
460	Textbooks & Workbooks	187,402	136,200	132,229	97%
490	Food	11,417	11,417	2,875	25%
530	Furniture & Equipment	4,000	10,000	7,358	74%
555	Technology Equipment	150,000	50,000	0	0%
820	Dues and Memberships	42,337	42,337	18,996	45%
	Total Regular Instruction Services	**10,299,844**	**9,672,716**	**6,573,788**	**68%**
Special Education Services (Pro 400 - 499)					
100s	State SpEd - Salaries	$ 666,051	$ 724,614	$ 512,765	71%
200s	State Sped - Employee Benefits	209,806	202,892	135,530	67%
100s	Fed SpEd - Salaries	28,775	34,788	33,538	96%
200s	Fed Sped - Employee Benefits	9,064	15,078	11,820	78%
	Summer Accrual			74,525	N/A
	Total Salaries and Benefits	913,696	977,372	768,178	79%
300-399	State SpEd - Contracted Services	89,301	89,301	59,689	67%
401-499	State SpEd - Supplies and Materials	-	1,050	1,012	96%
300-399	Fed SpEd - Contracted Services	154,667	154,667	45,603	29%
401-499	Fed SpEd - Supplies and Materials	16,609	16,609	9,213	55%
501-599	Fed SpEd - Capitalized Expenses	35,058	35,489	-	0%
723	State SpEd - Transportation	142,626	250,000	192,330	77%
	Total Special Education Services	**1,351,957**	**1,524,488**	**1,076,025**	**71%**

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Higher Ground Academy
Statement of Revenue and Expenditures
As of March 31, 2026

		FY26 Approved Budget	FY26 Working Budget	FY26 Year to Date Activity	% of Budget
			Months	9	75.00%
	Average Daily Membership	1,200	1,155	1,159	100%
	Weighted Average Daily Membership	1,302	1,258	1,263	100%
Instructional Support Services (Pro 600 - 699)					
100s	Salaries	$ 440,949	$ 417,349	$ 269,847	65%
200s	Benefits	132,285	116,858	69,653	60%
	Summer Accrual	-	-	38,853	N/A
	Total Salaries and Benefits	573,234	534,207	378,353	71%
300-399	Contracted Services	10,000	10,000	5,098	51%
366	Staff Training & Travel	42,152	42,152	14,210	34%
401-499	Supplies and Materials	75,000	80,000	78,931	99%
470	Media Books & Resources	4,283	5,283	5,216	99%
501-599	Capitalized Expenses	33,000	75,750	74,673	99%
820	Dues and Memberships	-	250	114	46%
	Total Instructional Support Services	**737,669**	**747,642**	**556,595**	**74%**
Pupil Support Services (Pro 700 - 799)					
100s	Salaries	$ 228,306	$ 228,306	$ 157,532	69%
200s	Benefits	68,492	63,926	54,393	85%
	Summer Accrual	-	-	21,822	N/A
	Total Salaries and Benefits	**296,798**	**292,232**	**233,746**	**80%**
300-399	Contracted Services	25,000	25,000	15,740	63%
720	Transportation	1,990,000	1,959,500	1,506,169	77%
733	Field Trip Transportation	10,000	40,500	12,053	30%
401-499	Supplies and Materials	5,000	5,000	1,095	22%
	Total Pupil Support Services	**2,326,798**	**2,322,232**	**1,768,803**	**76%**
Sites and Buildings (Pro 800 - 899)					
100s	Salaries	$ 157,285	$ 63,654	$ 1,896	3%
200s	Benefits	47,186	17,823	292	2%
	Summer Accrual	-	-	6,241	N/A
	Total Salaries and Benefits	204,471	81,477	8,429	10%
300-399	Contracted Services	500,000	700,000	514,306	73%
320	Communication Services	40,700	40,700	21,351	52%
330	Utilities	287,174	300,000	238,271	79%
350	Repairs & Maintenance	104,131	104,131	42,107	40%
348-570	Building Lease	1,929,958	1,842,019	1,381,404	75%
401-499	Supplies and Materials	27,395	27,395	18,870	69%
520	Leasehold Improvements	10,709	10,709	-	0%
530	Furniture & Equipment	13,000	28,500	28,205	99%
820	Dues and Memberships	3,000	3,000	2,835	95%
	Total Sites and Buildings	**3,120,538**	**3,137,931**	**2,255,778**	**72%**
Fiscal & Other Fixed Costs (Pro 900 - 999)		99,486	99,486	63,677	64%
340	**Property and Liability Insurance**	**99,486**	**99,486**	**63,677**	**64%**
	Total Expenditures	$ 20,507,384	$ 20,275,271	$ 14,342,965	71%
Net effect of Operations, General Fund		$ 204,119	$ 307,867	$ 792,554	
	Transfer out to Food Service Fund	-	-	-	
Per Compliance Report		*$ 13,272,518*	*$ 13,272,518*		
Beginning Fund Balance		**$ 13,272,518**	**$ 13,272,518**		
Ending Fund Balance		**13,476,637**	**13,580,385**		
	Fund Balance Percentage of Expenditures	61.9%	67.0%		

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Higher Ground Academy
Statement of Revenue and Expenditures
As of March 31, 2026

		Months	9	75.00%
	FY26 Approved Budget	**FY26 Working Budget**	**FY26 Year to Date Activity**	**% of Budget**
Average Daily Membership	1,200	1,155	1,159	100%
Weighted Average Daily Membership	1,302	1,258	1,263	100%

	FY26 Approved Budget	FY26 Working Budget	FY26 Year to Date Activity	% of Budget
Food Services Fund - 02				
Revenues				
State Revenues	$ 20,000	$ 400,000	$ 263,089	66%
Federal Revenues	1,227,629	691,615	460,906	67%
Commodities	3,000	250	0	0%
Total Revenues	$ 1,250,629	$ 1,091,865	$ 723,995	66%
Expenditures				
Salaries	$ 95,510	$ 205,629	$ 130,288	63%
Benefits	31,836	43,232	25,343	59%
Summer Accrual	-	-	18,014	NA
Total Salaries and Benefits	127,346	248,861	173,644	70%
Contracted Services	-	10,000	4,569	46%
Supplies and Materials/Memberships	1,119,491	997,768	647,214	65%
Capitalized Expenses	1,792	10,000	6,002	60%
Dues and Memberships	2,000	1,000	-	0%
Total Expenditures	$ 1,250,629	$ 1,267,629	$ 831,429	66%
Net effect of Operations, Food Service	$ -	$ (175,764)	$ (107,434)	
Per Compliance Report	*203,253*	*203,253*		
Beginning Fund Balance Food Service	**$ 203,253**	**$ 203,253**		
Ending Fund Balance Food Service	**203,253**	**27,489**		

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Higher Ground Academy
Cash Flow Projection Summary
2025 - 2026 Fiscal Year

Period Ending	Cash Inflows (Revenues)						Cash Outflows (Expenditures)			
	State Aid Payments	Federal Aid Payments*	Other Receipts	Food Service	Prior Year Receivables	Total Inflows	Payroll	Other Expenditures	Total Outflows	Cash Balance
									Beginning Balance	***$ 10,482,291***
Jul 31	1,293,051	-	7,533	-	5,169	1,305,753	727,261	1,004,273	1,731,534	10,056,510
Aug 31	1,295,159	-	6,170	-	1,614,064	2,915,393	526,260	873,623	1,399,883	11,572,020
Sept 30	1,365,018	-	8,468	28,366	725,461	2,127,314	586,497	1,410,471	1,996,968	11,702,366
Oct 31	1,310,070	-	8,098	142,101	664,511	2,124,780	580,907	1,366,482	1,947,390	11,879,756
Nov 30	1,334,151	-	22,392	143,136	62	1,499,740	587,544	1,245,169	1,832,713	11,546,783
Dec 31	1,331,418	21,428	11,520	96,889	-	1,461,255	606,474	1,200,364	1,806,838	11,201,200
Jan 31	1,466,269	231,440	9,526	97,155		1,804,390	595,533	1,163,983	1,759,517	11,246,073
Feb 28	1,364,807	10,446	8,967	-	39,006	1,423,226	588,571	1,197,866	1,786,437	10,882,862
Mar 31	**2,497,500**	**122,426**	**7,538**	**216,347**	**-**	**2,843,811**	**600,367**	**1,146,048**	**1,746,415**	**11,980,257**
Apr 30	1,522,354	502,599	4,950	86,228	-	2,116,131	575,199	1,269,868	1,845,068	12,251,320
May 31	1,522,354	-	4,950	86,228	-	1,613,531	575,199	1,269,868	1,845,068	12,019,784
June 30	1,522,354	502,599	4,950	86,228	-	2,116,131	575,199	1,269,868	1,845,068	12,290,846
Estimate	17,824,504	1,390,939	105,060	982,679	3,048,273	23,351,455	7,125,013	14,417,886	21,542,900	
Adjustments	-	-	-	-	-	-	-	-	-	
Totals	17,824,504	1,390,939	105,060	982,679	3,048,273	23,351,455	7,125,013	14,417,886	21,542,900	

* *Federal Receivables are assumed to be 20% of federal revenue budget for the year*

** *Salaries - Cash Flow is updated as Net Pay to employees (Tax Payments are under "Other Expenses")*

*** *Other Expenses includes Benefits (Tax Payments, PERA, TRA) and all other expenditures, assumes no payables at year-end to be conservative.*

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HIGHER GROUND ACADEMY
A K-12 College Preparatory Charter School

Higher Ground Academy
Saint Paul, Minnesota
District 4027-07

Supplemental Information

March 31, 2026

CREATIVE PLANNING
BUSINESS SERVICES

Post Date	Acct Nbr	Description	Amount	Batch
03/05/2026	01 R 005 000 000 401 400	FY26 Fin 401, Title I	86,156.52	25-00096
03/11/2026	02 R 005 770 000 701 472	FY26 Free & Reduced Lunch	121,197.44	25-00097
03/11/2026	02 R 005 770 000 705 476	FY26 Breakfast	75,484.50	25-00097
03/11/2026	02 R 005 770 000 701 471	FY26 Regular Lunch	13,401.64	25-00097
03/11/2026	02 R 005 770 000 701 471	FY26 Lunch Xcents	2,622.06	25-00097
03/11/2026	02 R 005 770 000 701 300	FY26 State SNP Lunch	3,641.74	25-00097
03/13/2026	01 R 005 000 000 000 201	FY26 School Trust Land Endowment	43,849.57	25-00098
03/13/2026	01 R 005 000 000 000 211	FY26 Gen Ed	664,792.52	25-00098
03/30/2026	01 R 005 000 000 000 211	FY26 Gen Ed	1,384,264.66	25-00100
03/30/2026	01 R 005 000 000 740 360	FY26 SPED	385,387.61	25-00100
03/30/2026	01 R 005 000 000 312 300	FY26 Literacy Aid	19,205.50	25-00100
03/26/2026	01 R 005 000 011 419 400	FY26 Fin 419	15,874.17	25-00101
03/26/2026	01 R 005 000 011 420 400	FY26 Fin 420	513.70	25-00101
03/26/2026	01 R 005 000 000 425 400	FY26 Fin 425 CEIS	19,881.58	25-00101
03/31/2026	01 R 005 000 000 000 092	ICS Interest - March 2026	6,337.51	25-00102
03/23/2026	01 R 005 000 000 000 093	FY26 Gym rental	1,200.00	25-00103
		Total for Cash Receipts	2,843,810.72	

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
03/16/2026	202500339	HEALTHPARTNERS	7716991934	Health & Dental Insurance Premiums - March 2026	161,425.79	01 L 215 10
03/16/2026	202500339	HEALTHPARTNERS	7716991934	Health & Dental Insurance Premiums - March 2026	6,365.75	01 L 215 09
03/16/2026	202500340	AT&T Mobility	03.12.2026	Cell phone services	573.91	01 E 005 810 000 000 320
03/16/2026	202500341	Sunrise Banks	03.11.2026	Stop payment for PR check 31199 - Ridwan Mohamed	10.00	01 E 005 112 000 000 305
03/16/2026	202500342	Bill.com	2603492948	Service charge 02/02/26 - 03/01/26	114.02	01 E 005 112 000 000 305
02/27/2026	202500343	Internal Revenue Service	20260227BD	Payroll accrual	-1.17	01 L 215 02
02/27/2026	202500343	Internal Revenue Service	20260227BD	Payroll accrual	-45.26	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260227BD	Payroll accrual	-10.59	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260227BF	Payroll accrual	-45.26	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260227BF	Payroll accrual	-10.59	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313AD	Payroll accrual	1,550.77	01 L 215 02
02/27/2026	202500343	Internal Revenue Service	20260313AD	Payroll accrual	1.17	01 L 215 02
02/27/2026	202500343	Internal Revenue Service	20260313AD	Payroll accrual	45.26	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313AD	Payroll accrual	10.59	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313AF	Payroll accrual	45.26	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313AF	Payroll accrual	10.59	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313BD	Payroll accrual	23,813.06	01 L 215 02
02/27/2026	202500343	Internal Revenue Service	20260313BD	Payroll accrual	159.67	02 L 215 02
02/27/2026	202500343	Internal Revenue Service	20260313BD	Payroll accrual	18,756.02	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313BD	Payroll accrual	342.63	02 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313BD	Payroll accrual	4,386.45	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313BD	Payroll accrual	80.12	02 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313BF	Payroll accrual	18,756.02	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313BF	Payroll accrual	342.63	02 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313BF	Payroll accrual	4,386.45	01 L 215 05
02/27/2026	202500343	Internal Revenue Service	20260313BF	Payroll accrual	80.12	02 L 215 05
03/13/2026	202500344	Metropolitan Life	20260313AD	Payroll accrual	700.00	01 L 215 11
03/13/2026	202500345	MN Child Support Payment Cente	20260313AD	Payroll accrual	161.40	01 L 215 12
02/27/2026	202500346	MN Dept of Revenue	20260227BD	Payroll accrual	-26.04	01 L 215 03
02/27/2026	202500346	MN Dept of Revenue	20260313AD	Payroll accrual	26.04	01 L 215 03
02/27/2026	202500346	MN Dept of Revenue	20260313AD	Payroll accrual	150.00	01 L 215 03
02/27/2026	202500346	MN Dept of Revenue	20260313BD	Payroll accrual	15,515.10	01 L 215 03
02/27/2026	202500346	MN Dept of Revenue	20260313BD	Payroll accrual	90.65	02 L 215 03
03/13/2026	202500347	MN Teachers Retirement Associa	20260313AD	Payroll accrual	0.00	01 L 215 06
03/13/2026	202500347	MN Teachers Retirement Associa	20260313AD	Payroll accrual	21,030.25	01 L 215 06
03/13/2026	202500347	MN Teachers Retirement Associa	20260313AF	Payroll accrual	25,788.40	01 L 215 06
03/13/2026	202500348	PenServ Plan Services, Inc.	20260313AD	Payroll accrual	100.00	01 L 215 11
02/27/2026	202500349	Public Employees Retirement As	20260227BD	Payroll accrual	-47.45	01 L 215 07
02/27/2026	202500349	Public Employees Retirement As	20260227BF	Payroll accrual	-54.75	01 L 215 07

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
02/27/2026	202500349	Public Employees Retirement As	20260313AD	Payroll accrual	47.45	01 L 215 07
02/27/2026	202500349	Public Employees Retirement As	20260313AF	Payroll accrual	54.75	01 L 215 07
02/27/2026	202500349	Public Employees Retirement As	20260313BD	Payroll accrual	8,866.26	01 L 215 07
02/27/2026	202500349	Public Employees Retirement As	20260313BD	Payroll accrual	359.21	02 L 215 07
02/27/2026	202500349	Public Employees Retirement As	20260313BF	Payroll accrual	10,230.31	01 L 215 07
02/27/2026	202500349	Public Employees Retirement As	20260313BF	Payroll accrual	414.46	02 L 215 07
03/13/2026	202500350	Ramsey County Human Services	20260313AD	Payroll accrual	25.00	01 L 215 14
03/16/2026	202500351	XCEL ENERGY	966849374	Gas & Electricity usage 01/28/26 - 02/26/26 (acct 51-4150290-1)	17,479.71	01 E 005 810 000 000 330
03/02/2026	202500352	Comcast - City of Industry	03.02.2026	Internet & Phone services-Brewster St (acct 8772-10 590 6208265)	587.89	01 E 005 810 000 000 320
03/02/2026	202500353	Comcast - City of Industry	03.02.26	Internet & Phone services-Brewster St (acct 8772 10 590 6208307)	587.89	01 E 005 810 000 000 320
03/31/2026	202500354	Internal Revenue Service	20260331AD	Payroll accrual	1,550.77	01 L 215 02
03/31/2026	202500354	Internal Revenue Service	20260331AD	Payroll accrual	24,160.62	01 L 215 02
03/31/2026	202500354	Internal Revenue Service	20260331AD	Payroll accrual	159.67	02 L 215 02
03/31/2026	202500354	Internal Revenue Service	20260331AD	Payroll accrual	18,626.84	01 L 215 05
03/31/2026	202500354	Internal Revenue Service	20260331AD	Payroll accrual	342.63	02 L 215 05
03/31/2026	202500354	Internal Revenue Service	20260331AD	Payroll accrual	4,356.29	01 L 215 05
03/31/2026	202500354	Internal Revenue Service	20260331AD	Payroll accrual	80.12	02 L 215 05
03/31/2026	202500354	Internal Revenue Service	20260331AF	Payroll accrual	18,626.84	01 L 215 05
03/31/2026	202500354	Internal Revenue Service	20260331AF	Payroll accrual	342.63	02 L 215 05
03/31/2026	202500354	Internal Revenue Service	20260331AF	Payroll accrual	4,356.29	01 L 215 05
03/31/2026	202500354	Internal Revenue Service	20260331AF	Payroll accrual	80.12	02 L 215 05
03/31/2026	202500355	Metropolitan Life	20260331AD	Payroll accrual	700.00	01 L 215 11
03/31/2026	202500356	MN Child Support Payment Cente	20260331AD	Payroll accrual	161.40	01 L 215 12
03/31/2026	202500357	MN Dept of Revenue	20260331AD	Payroll accrual	15,642.27	01 L 215 03
03/31/2026	202500357	MN Dept of Revenue	20260331AD	Payroll accrual	90.65	02 L 215 03
03/31/2026	202500357	MN Dept of Revenue	20260331AD	Payroll accrual	150.00	01 L 215 03
03/31/2026	202500358	MN Teachers Retirement Associa	20260331AD	Payroll accrual	0.00	01 L 215 06
03/31/2026	202500358	MN Teachers Retirement Associa	20260331AD	Payroll accrual	21,240.13	01 L 215 06
03/31/2026	202500358	MN Teachers Retirement Associa	20260331AF	Payroll accrual	26,045.74	01 L 215 06
03/31/2026	202500359	PenServ Plan Services, Inc.	20260331AD	Payroll accrual	100.00	01 L 215 11
03/31/2026	202500360	Public Employees Retirement As	20260331AD	Payroll accrual	8,654.92	01 L 215 07
03/31/2026	202500360	Public Employees Retirement As	20260331AD	Payroll accrual	359.21	02 L 215 07
03/31/2026	202500360	Public Employees Retirement As	20260331AF	Payroll accrual	9,986.47	01 L 215 07
03/31/2026	202500360	Public Employees Retirement As	20260331AF	Payroll accrual	414.46	02 L 215 07
03/31/2026	202500361	Ramsey County Human Services	20260331AD	Payroll accrual	25.00	01 L 215 14
03/30/2026	202500362	WFCTSPACS	03.20.2026	Lease Payment: March 2026	153,473.96	01 E 005 850 000 348 570

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
03/30/2026	202500363	XCEL ENERGY	9868503935	Brewster Bldg Gas & Electric Services (Acct 51-0012816109-4): 02/03/26 - 03/05/26	8,727.93	01 E 005 810 000 000 330
03/30/2026	202500364	Saint Paul Regional Water Serv	03.25.2026	Water & Sewer usage: Marshall Ave (Acct 0503405) 02/02/26 - 03/03/26	1,262.06	01 E 005 810 000 000 330
03/30/2026	202500365	Comcast - City of Industry	03.30.2026	Internet & Phone Services-Brewster St (Acct Ending 8265) 03/05/26 - 04/04/26	587.89	01 E 005 810 000 000 320
03/30/2026	202500366	Comcast - City of Industry	3.30.26	Internet & Phone Services-Brewster St (Acct Ending 8307) 03/05/26 - 04/04/26	587.89	01 E 005 810 000 000 320
03/30/2026	202500367	Saint Paul Regional Water Serv	03.02.2026	Water & Sewer usage: Brewster St (Acct 0512645) 01/08/26 - 02/06/26	513.26	01 E 005 810 000 000 330
03/30/2026	202500368	XCEL ENERGY	964800603	Brewster Bldg Gas & Electric Services (Acct 51-0012816109-4): 01/02/26 - 02/03/26	10,022.16	01 E 005 810 000 000 330
03/30/2026	202500369	Hanover Insurance	03.03.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	167.50	01 E 005 940 000 000 340
03/30/2026	202500369	Hanover Insurance	03.03.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	582.67	01 E 005 940 000 000 340
03/30/2026	202500369	Hanover Insurance	03.03.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	3,468.53	01 E 005 110 000 000 270
03/30/2026	202500369	Hanover Insurance	03.03.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	6,156.79	01 E 005 940 000 000 340
03/16/2026	202500371	Divvy	03.16.2026	Credit Card Payment AP Invoice.	20.00	01 E 005 108 000 000 315
03/16/2026	202500371	Divvy	03.16.2026	Credit Card Payment AP Invoice.	3,250.00	01 E 005 107 000 000 335
03/16/2026	202500371	Divvy	03.16.2026	Credit Card Payment AP Invoice.	455.00	01 E 010 203 000 000 369
03/16/2026	202500371	Divvy	03.16.2026	Credit Card Payment AP Invoice.	25.00	01 A 115 06
03/16/2026	202500371	Divvy	03.16.2026	Credit Card Payment AP Invoice.	52.06	01 A 115 06
03/16/2026	202500371	Divvy	03.16.2026	Credit Card Payment AP Invoice.	100.00	01 E 010 203 000 000 369
03/16/2026	202500371	Divvy	03.16.2026	Credit Card Payment AP Invoice.	57.00	01 E 005 640 000 000 820
03/16/2026	202500371	Divvy	03.16.2026	Credit Card Payment AP Invoice.	57.00	01 E 005 640 000 000 820
03/10/2026	2173	Yusuf, Saynab	3/15/2026	Athletic Director Assistant	1,600.00	01 E 010 292 519 000 305
03/12/2026	2174	Muhammad, Bilal	3/15/2026	Acting Athletic Director/Basketball Coach Fees	6,000.00	01 E 010 292 519 000 305
03/19/2026	2175	Business Essentials	OE-QT-8825	Cleaner, bath tissue, bleach and soap	625.19	01 E 005 810 000 000 401
03/19/2026	2176	SAA Transit LLC	1081	Regular van transportation 02/02/26 - 02/27/26	2,660.00	01 E 005 760 000 720 360
03/16/2026	2177	Abdi, Abdiaziz	03.10.2026	Setup and Cleanup duties before and after home games	1,350.00	01 E 005 810 000 000 305
03/16/2026	2178	AFLAC	961241 - A	Insurance premiums - Feb 2026	833.13	01 L 215 16

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
03/16/2026	2179	Ahmed, Mahad	01.15.2026	Basketball coach (balance due)	1,000.00	01 E 010 292 519 000 305
03/16/2026	2180	Amangan Cleaning Services LLC	326	Cleaning Service - March 2026	12,855.00	01 E 005 810 000 000 305
03/16/2026	2181	Bashir, Adnan	03.10.2026	Setup and Cleanup duties before and after home games	1,350.00	01 E 005 810 000 000 305
03/16/2026	2182	Bella Cleaning Service LLC	000-047-20	Cleaning Services	6,870.00	01 E 005 810 000 000 305
03/16/2026	2183	Bulhan, Jama	01.15.2026	Basketball Coach (balance due)	2,500.00	01 E 010 292 519 000 305
03/16/2026	2184	Business Essentials	OE-664031-	Copy paper	296.73	01 E 005 110 000 000 401
03/16/2026	2184	Business Essentials	OE-665165-	Copy paper	296.73	01 E 005 110 000 000 401
03/16/2026	2184	Business Essentials	OE-QT-8875	Copy paper	495.00	01 E 005 110 000 000 401
03/16/2026	2184	Business Essentials	OE-QT-8877	Towels, bath tissue, cleaner and hand soap	662.51	01 E 005 810 000 000 401
03/16/2026	2184	Business Essentials	OE-WT-8866	Gloves	89.91	01 E 005 810 000 000 401
03/16/2026	2185	Cornely, Sharon	100083	Contracted HR Services	1,071.00	01 E 005 110 000 000 305
03/16/2026	2186	Creative Planning Business Ser	1277540	Financial management and accounting services - Feb 2026, 02/18/26 Emergency AP PDF check	225.00	01 E 005 113 000 000 305
03/16/2026	2186	Creative Planning Business Ser	1277540	Financial management and accounting services - Feb 2026, 02/18/26 Emergency AP PDF check	12,978.00	01 E 005 113 000 000 305
03/16/2026	2187	Crisis Prevention Institute, I	NAIN-21750	Annual Membership Fee-Cert 03/01/26 - 02/28/27	219.75	01 E 005 010 000 000 366
03/16/2026	2188	Ecolab	6357765976	Rental services 02/25/26 - 03/24/26	122.90	01 E 005 810 000 000 580
03/16/2026	2188	Ecolab	6358005623	MPPA charges	300.00	01 E 005 810 000 000 580
03/16/2026	2189	Gilchrist, Marion	03.02.2026	Basketball coach	5,500.00	01 E 010 292 519 000 305
03/16/2026	2190	Gophermods LLC	8021	iPad repairs	99.00	01 E 005 630 000 000 315
03/16/2026	2191	Graceful Holdings LLC	2026002	April 2026 Rent - Unit 513 (will be reimbursed by Int'l teachers)	1,700.00	01 A 115 06
03/16/2026	2192	Hampton, Bradley	2003 - Mar	Ground maintenance - Brewster/Marshall	4,326.00	01 E 005 810 000 000 305
03/16/2026	2193	Harris	SR00011044	Preventative maintenance - March 2026	17,833.00	01 E 005 810 000 000 305
03/16/2026	2193	Harris	ST00011044	Preventative maintenance - March 2026	1,625.00	01 E 005 810 000 000 305
03/16/2026	2194	Indigo Education	22249	SPED Coordinator services 02/02/26 - 02/25/26	2,220.00	01 E 005 420 000 419 303
03/16/2026	2194	Indigo Education	22250	Autism consulting services 02/02/26 - 02/27/26	2,550.00	01 E 005 411 000 419 303
03/16/2026	2194	Indigo Education	22251	SPED DCD service - Feb 2026	210.00	01 E 010 412 000 740 394
03/16/2026	2195	Industrial Floor Maintenance	10892	Scrubber machine maintenance	513.31	01 E 005 810 000 000 350
03/16/2026	2196	J.F. Ahern Co	795654	Sprinker inspection agreement- Brewster St	484.00	01 E 005 810 000 000 350
03/16/2026	2197	Junior Library Guild	743440	Library Books	3,264.32	01 E 005 620 000 000 470
03/16/2026	2198	Loffler Companies Inc	41358115	Standard Payment on copier agreement 018-1766355-000	71.51	01 E 005 605 000 000 305
03/16/2026	2198	Loffler Companies Inc	41358115	Standard Payment on copier agreement 018-1766355-000	3,498.09	01 E 005 630 000 000 560
03/16/2026	2198	Loffler Companies Inc	41358116	Standard Payment on Copiers agreement #021-3074986-000	2,883.22	01 E 005 630 000 000 560
03/16/2026	2198	Loffler Companies Inc	41358116	Standard Payment on Copiers agreement	93.56	01 E 005 605 000 000 305

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
				#021-3074986-000		
03/16/2026	2199	Mohamed, Mustafa	01.15.2026	Basketball coach (balance due)	1,000.00	01 E 010 292 519 000 305
03/16/2026	2200	Navigate Care Consulting	INV-001039	Gen Ed Consulting Service	175.00	01 E 005 720 000 000 305
03/16/2026	2200	Navigate Care Consulting	INV-001040	SPED Consulting Service	350.00	01 E 010 420 000 740 394
03/16/2026	2201	Pediatric Psych Services	141 - HGA	SPED Services	75.00	01 E 010 420 000 419 366
03/16/2026	2201	Pediatric Psych Services	141 - HGA	SPED Services	2,625.00	01 E 010 420 000 740 394
03/16/2026	2202	Pride Transportation Bus Servi	12159	Regular transportation - March 2026 (#4 of 7)	109,920.10	01 E 005 760 000 720 360
03/16/2026	2202	Pride Transportation Bus Servi	12199	College shuttle transportation	295.00	01 E 005 760 000 720 360
03/16/2026	2202	Pride Transportation Bus Servi	12200	Gym shuttle transportation	3,835.00	01 E 005 760 000 720 360
03/16/2026	2202	Pride Transportation Bus Servi	12201	After School transportation	8,400.00	01 E 005 760 000 717 360
03/16/2026	2203	Savvas Learning Company LLC	6800271246	Textbooks for Elementary	20,995.00	01 E 010 203 000 000 460
03/16/2026	2204	Smith EMS LLC	502	Basketball team medical coverage	1,075.00	01 E 010 292 519 000 305
03/16/2026	2204	Smith EMS LLC	504	Basketball team medical coverage	150.00	01 E 010 292 519 000 305
03/16/2026	2204	Smith EMS LLC	512	Basketball team medical coverage	150.00	01 E 010 292 519 000 305
03/16/2026	2205	Southdale Transportation Servi	12109	Transportation Services - Wheelchair van - Jan 2026	4,800.00	01 E 005 760 000 720 360
03/16/2026	2205	Southdale Transportation Servi	12110	Transportation Services - Wheelchair van - Feb 2026	5,700.00	01 E 005 760 000 720 360
03/16/2026	2206	T-Mobile	02.21.2026	Mobile HotSpots Acct #215115902 (01/21/26 - 02/20/26)	266.00	01 E 005 810 000 000 320
03/16/2026	2207	Telco Depot	1014895	Phone Service 03/06/26 - 04/05/26	595.90	01 E 005 110 000 000 320
03/16/2026	2208	The McDowell Agency, Inc.	167321	Background verification fees	99.10	01 E 005 105 000 000 305
03/16/2026	2209	The Stepping Stones Group	M0276706	Speech/Language Services: Week Ending 02/14/26	1,443.54	01 E 030 401 000 740 394
03/16/2026	2210	Umbrella Consulting LLC	2602	Consulting Services for DHH students 02/03/26 - 02/25/26	105.00	01 E 010 420 000 419 366
03/16/2026	2210	Umbrella Consulting LLC	2602	Consulting Services for DHH students 02/03/26 - 02/25/26	945.00	01 E 010 405 000 740 394
03/16/2026	2211	Yusuf, Saynab	03.03.2026	Extra hours to support the basketball team	100.00	01 E 010 292 519 000 305
03/18/2026	2212	MetLife	89035148	Life/LTD/STD - March 2026 and previous balance	2,708.23	01 L 215 13
03/18/2026	2212	MetLife	89035148	Life/LTD/STD - March 2026 and previous balance	10,803.15	01 L 215 13
03/24/2026	2213	Muhammad, Jannah	3/28/2026	Basketball coach	1,000.00	01 E 010 292 519 000 305
03/31/2026	2214	AFLAC	273936	Insurance premiums - March 2026	439.10	01 L 215 16
03/31/2026	2214	AFLAC	323369 - b	Insurance premiums - Dec 2025 (balance due)	833.13	01 L 215 16
03/31/2026	2214	AFLAC	639598 - b	Insurance premiums - Jan 2026 (balance due)	833.13	01 L 215 16
03/31/2026	2215	Agate Social Works, LLC	HG02242026	SPED Social Work Services 01/06/26 - 02/25/26	2,565.00	01 E 030 420 000 740 394
03/31/2026	2215	Agate Social Works, LLC	HG02242026	SPED Social Work Services 01/06/26 - 02/25/26	4,792.50	01 E 010 420 000 740 394
03/31/2026	2216	Barthold Inc	126325	US & LS Food Recycling - Feb 2026	515.90	02 E 005 770 000 701 305
03/31/2026	2217	Business Essentials	OE-QT-8848	Multi-Purpose cleaner	96.81	01 E 005 810 000 000 401
03/31/2026	2217	Business Essentials	OE-QT-8884	Bath tissue	163.14	01 E 005 810 000 000 401

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
03/31/2026	2218	Capernaum Pediatric Therapy, I	Feb-26	OT & PT Services - Feb 2026	216.30	01 E 010 420 000 419 366
03/31/2026	2218	Capernaum Pediatric Therapy, I	Feb-26	OT & PT Services - Feb 2026	742.34	01 E 010 404 000 740 394
03/31/2026	2218	Capernaum Pediatric Therapy, I	Feb-26	OT & PT Services - Feb 2026	728.50	01 E 010 420 000 740 394
03/31/2026	2219	CESO Transportation LLC	5336	Transportation Operations Assessment - first installment (1 of 2)	7,875.00	01 E 005 110 000 000 305
03/31/2026	2220	Cornely, Sharon	100084	Contracted HR Services	1,071.00	01 E 005 110 000 000 305
03/31/2026	2221	Dire Dawa Transportation	158	Transportation Services - Regular vans 03/02/26 - 03/31/26	33,600.00	01 E 005 760 000 720 360
03/31/2026	2222	Ecolab	6358262360	Rental services 03/23/26 - 04/22/26	274.95	01 E 005 810 000 000 580
03/31/2026	2223	ELL Advocates	768	ELL Services - Mar 2026	5,000.00	01 E 010 219 000 317 305
03/31/2026	2224	Gonzalez Consulting	03.23.2026	Cleaning services	4,800.00	01 E 005 810 000 000 305
03/31/2026	2225	Hampton, Bradley	2002 03/18	Salt reimbursement	380.00	01 E 005 810 000 000 401
03/31/2026	2226	LegalShield	03.05.2026	Legal Benefits - March 2026	320.00	01 L 215 20
03/31/2026	2227	SAA Transit LLC	1086	Regular van transportation 03/02/26 - 03/31/26	2,240.00	01 E 005 760 000 720 360
03/31/2026	2227	SAA Transit LLC	1087	After School transportation 03/02/26 - 03/30/26	6,960.00	01 E 005 760 000 717 360
03/31/2026	2227	SAA Transit LLC	1088	SPED van transportation 03/02/26 - 03/31/26	31,780.00	01 E 005 760 000 723 360
03/31/2026	2228	St Paul Restaurant & Catering	HGE 0326	ES Breakfast and Lunch	-5,000.00	02 E 005 770 000 701 490
03/31/2026	2228	St Paul Restaurant & Catering	HGE 0326	ES Breakfast and Lunch	40,591.08	02 E 005 770 000 701 490
03/31/2026	2228	St Paul Restaurant & Catering	HGE 0326	ES Breakfast and Lunch	22,707.97	02 E 005 770 000 705 490
03/31/2026	2228	St Paul Restaurant & Catering	HGE 0326	ES Breakfast and Lunch	-4,684.21	02 E 005 770 000 701 490
03/31/2026	2228	St Paul Restaurant & Catering	HGS 0326	Secondary Breakfast and Lunch	4,907.05	02 E 005 770 000 705 490
03/31/2026	2228	St Paul Restaurant & Catering	HGS 0326	Secondary Breakfast and Lunch	9,517.50	02 E 005 770 000 701 490
03/31/2026	2229	Teachers Council Inc	4369	Annual J-1 Program sponsorship fee - Marilyn Cainto and Hella Venie Mae Panares	2,400.00	01 E 005 105 000 000 820
03/31/2026	2230	The Stepping Stones Group	M0279243	Speech/Language Services: Week Ending 02/28/26	994.70	01 E 030 401 000 740 394
03/31/2026	2231	Veteran Shredding LLC	26-711	Shredding services	156.00	01 E 005 110 000 000 305
				Totals for checks	1,145,749.48	

Batch	Acct Nbr	Description	Amount	Post Date
25-00053	01 L 215 10	Health Insurance - Sept 2025	-118,797.65	09/30/2025
25-00053	01 L 215 10	Health Insurance - Sept 2025	118,882.87	09/30/2025
25-00053	01 L 215 09	Dental Insurance - Sept 2025	-5,988.36	09/30/2025
25-00053	01 L 215 09	Dental Insurance - Sept 2025	5,903.14	09/30/2025
		Totals for 25-00053	0.00	
25-00054	01 E 010 203 000 000 220		1,082.03	02/28/2026
25-00054	01 L 215 10		-14,959.77	02/28/2026
25-00054	01 E 005 107 000 000 220		1,772.92	02/28/2026
25-00054	01 E 010 620 000 000 220		1,711.78	02/28/2026
25-00054	01 E 005 720 000 000 220		3,423.56	02/28/2026
25-00054	01 E 010 211 000 000 220		61.18	02/28/2026
25-00054	01 E 030 420 000 740 220		1,711.78	02/28/2026
25-00054	01 E 010 420 000 740 220		3,423.56	02/28/2026
25-00054	01 E 030 260 000 000 220		61.18	02/28/2026
25-00054	01 E 010 216 000 401 220		1,711.78	02/28/2026
		Totals for 25-00054	0.00	
25-00055	01 E 005 411 000 419 303	Reclass Marwa Sallam SPED Coordinator to	-1,890.00	03/17/2026
25-00055	01 E 005 420 000 419 303	Reclass Marwa Sallam SPED Coordinator to	1,890.00	03/17/2026
		Totals for 25-00055	0.00	
25-00056	01 E 010 412 000 740 394	Reclass Rebecca Knutson to FIN 420	-513.70	03/17/2026
25-00056	01 E 010 412 011 420 303	Reclass Rebecca Knutson to FIN 420	513.70	03/17/2026
		Totals for 25-00056	0.00	
25-00057	01 L 215 09		-633.42	02/28/2026
25-00057	01 E 010 203 000 000 235		190.20	02/28/2026
25-00057	01 E 005 107 000 000 235		75.57	02/28/2026
25-00057	01 E 010 620 000 000 235		73.02	02/28/2026
25-00057	01 E 005 720 000 000 235		146.04	02/28/2026
25-00057	01 E 010 211 000 000 235		2.55	02/28/2026
25-00057	01 E 030 420 000 740 235		73.02	02/28/2026
25-00057	01 E 010 216 000 401 235		73.02	02/28/2026
		Totals for 25-00057	0.00	
25-00058	01 L 215 09		-146.04	02/28/2026
25-00058	01 E 010 420 000 740 235		146.04	02/28/2026
25-00058	01 E 030 260 000 000 235		-28.86	02/28/2026
25-00058	01 L 215 09		28.86	02/28/2026
		Totals for 25-00058	0.00	
25-00060	02 R 005 000 000 000 300	FY26 State SFSP	202.97	12/15/2025
25-00060	02 R 005 000 000 000 370	FY26 State SFSP	-202.97	12/15/2025
		Totals for 25-00060	0.00	
25-00061	01 E 010 420 000 740 394	Reclass Travel Time for Pediatric Psych-	-75.00	03/26/2026
25-00061	01 E 010 420 000 419 366	Reclass Travel Time for Pediatric Psych-	75.00	03/26/2026
25-00061	01 E 010 420 000 740 394	Reclass Travel Time for Pediatric Psych-	-75.00	03/26/2026
25-00061	01 E 010 420 000 419 366	Reclass Travel Time for Pediatric Psych-	75.00	03/26/2026
		Totals for 25-00061	0.00	
25-00062	01 A 101 06	To record ICS transfers - March 2026	-1,089,117.44	03/31/2026

Batch	Acct Nbr	Description	Amount	Post Date
25-00062	01 A 101 07	To record ICS transfers - March 2026	1,089,117.44	03/31/2026
		Totals for 25-00062	0.00	
		Total for Journal Entries	0.00	

HIGHER GROUND ACADEMY
A K-12 College Preparatory Charter School

Meeting | Finance Committee Meeting Agenda/Minutes
Date | March 9, 2026
Time| 1:00 PM
Location | Virtual - Zoom

Meeting Call to Order and Roll Call @ 1:00 PM
Members Present | Dustin Reeves (Creative Planning), Dr. Samuel Yigzaw (Executive Director), Dan McGrath (Board Chair), Denise Toussaint (Vice Chair / Treasurer)
Members Absent | N/A - None

Agenda:

Dan approved February 2026 Board Finance Committee Minutes.

- **FY26 February 2026 Financial Report**
    - Dustin Reeves (Creative Planning) walked through Financial Report and highlighted the following areas:
        - Working Budget ADM: 1,155
        - Actual ADM: 1,159 – headcount is 1,206.
        - Working Budget Surplus: $179,172 Fund Balance $13,654,943 or 63%
        - Days Cash on Hand: 184 as of 02.28.26, covenant anticipated to be met for Fiscal Year 2026 – 60 Required.
        - Debt Service Coverage – 1.16 anticipated, 1.10 Required.
        - Cash flow remains strong.

- **FY26 February 2026 Supplemental Information Review:**
        - Reviewed Supplemental Information
            - Normal activity at this time.
            - Less holdback received, final anticipated in Spring 2026.

- **Other Items/Next Steps:**
    - FY27 Compensatory Revenue Follow-Up
    - Budget Schedule for FY27 Review

Adjournment at

Next Meeting: April 13th, 2026 @ 1:00 PM

Higher Ground Academy

Proposed 2026 – 2027 Calendar

August

- 10 – 14: New Educators Training
- 17 – 20: First week for all staff
- 21: Open house
- 24: First day for students grade 1 – 12
- 26: First day for Kindergarten

September

- 7: Labor day (no school for students)
- 8: Parent meeting (evening)
- 24: Early release day for students (PD for staff)
- 29: ELL and Title I parents meeting (evening)

October

- 8: Math Night (HGA Elementary & HGA Middle School)
- 15 – 16: No school for students – State Teachers Meeting
- 15: PD for staff
- 16: End of first quarter

November

- 4: Parent – teacher conferences (evening)
- 5: Parent - teacher conferences (10:00 am to 5:00 pm) – No school for students.
- 6: No school
- 20: Staff Appreciation & Cultural Awareness Day (no school for students)
- 25 – 27: No school – Thanksgiving break

December

- 15: ELL and Title I parents meeting (evening)
- 16: Early release day for students (PD for staff)

- 22: End of first semester
- 23 – 31: Winter break

January

- 1: Winter break
- 4: School resumes
- 13: Parent - teacher conferences (evening) –
- 14: Parent – teacher conference (10:00 am to 5:00 pm). No school for students -
- 15: No school –
- 18: No school – MLK birthday

February

- 15: Presidents day (No school)

March

- 8 & 9: Eid
- 19: End of third quarter
- 22 – 26: spring break
- March 29: School resumes

April

- 7: parent teacher conferences (4:00 – 7:00 pm)
- 8: Parent – teacher conferences (10:00 am to 5:00 pm), No school for students.
- 9: No school
- 15: Literacy night (HGA elementary and HGA Middle)
- 22: ELL and Title I parents meeting (Evening)

May

- 17: Eid al-Adha (No school)
- 21: Last day for Kindergarten

- 31: Memorial day (No school)
- 27: Kindergarten graduation
- 28: last day for grades 1 – 6

June

- 4: Last day for grades 7 – 12
- 12: Senior graduation

MN Mandated Number of Hours Per School Year

Kindergarten = 425 hrs.

Grades 1 – 6 = 935 hrs.

Grades 7 – 12 = 1020 hrs.

Number of Hours in this calendar

Kindergarten = 952 hrs.

Grades 1 -5 = 1002 hrs.

Grades 7 – 12 = 1027 hrs.

The school day starts at 7:30 am and ends at 2:30 pm. Students have 15 minutes for breakfast and 25 minutes for lunch.

Sounding Board

A publication of Osprey Wilds Environmental Learning Center Charter School Division

Board Meeting Minutes: Clear, Useful, and Transparent

January 2026

Charter school boards must keep minutes for all regular, special, annual, and emergency meetings. Recent minutes must be posted on the school's website for at least one calendar year to be accessible to the public.

In accordance with MN Open Meeting Law (MN Stat. 13D.01), any time the board gathers for the purpose of board business (whether it plans to vote or not) the board must post the meeting date, time, and place and document the proceedings in minutes that are published and publicly available. This includes workshops, strategic planning, work sessions, retreats and other meetings where the board does not plan to vote but is together for a school-related purpose.

While taking minutes can feel like a simple task, the quality of board meeting minutes has a big impact on your school. Poor quality minutes can lead to confusion, mistrust in the board, and compliance issues. However, quality minutes help the board communicate its vision and work to staff, families, community, authorizer, and state. Clear and useful minutes are a valuable tool to support strong, transparent governance.

The requirement to keep and publish meeting minutes stems from statute:

> MN Stat. §124E.07 Subd. 8. Meetings and information. (b) A charter school shall publish and maintain on the school's official website: the meeting minutes of the board of directors and of members and committees having board-delegated authority, within 30 days following the earlier of the date of board approval or the next regularly scheduled meeting, and for at least 365 days from the date of publication;

And the charter contract adds these requirements:

> **Section 6.20 Board Data.** ...the School agrees to furnish OW with finalized minutes of the Board's meetings at such time as the minutes are approved by the School Board.

What Boards Should Aim For

Boards should create minutes that clearly "tell the story" of the meeting. This means:

- Including enough information for someone who was not there to understand what happened
- Keeping the minutes clear and readable without adding unnecessary detail
- Showing **how** the board discussed issues and made decisions

Good minutes strike a balance. They give concise and also complete information about the discussion and decisions made at the meeting. The goal is to show what the board decided and, even more importantly, the key points that led to those decisions.

Minutes that show how a board discussed issues and made decisions is key in helping the school move toward its strategic vision, especially when there is turnover of board members and staff.

Why This Matters

Board meeting minutes are the legal record of the charter school board. Clear, well-written minutes can build trust with the school community, help new board members understand past decisions and processes, and support the board to track progress toward goals over time. Quality minutes also help the authorizer, MDE, and other stakeholders understand how the board governs the school.

In addition, OW uses school board minutes as data for the school's performance evaluations. Boards should ensure that its minutes include all the necessary information (more on that below) and provide a clear picture of the Board's deliberations and actions.

Board Practices That Strengthen Minutes

Agree on the level of detail. Boards should discuss what information they need and want included in minutes. There is no law that sets a required level of detail, so boards should compare a few examples of charter school board minutes and decide what works best for their school community. Minutes should always give a clear picture of the board's discussions and actions, again, because they are the legal record of those actions. Once the board agrees on the level of detail, document the expectations for future iterations of the board.

Designate a recorder. The board secretary is generally responsible for taking the minutes, but the board can assign or hire a non-board member to write the minutes. Be clear who is responsible for taking minutes at each meeting, including having a system in place if that person is absent. An effective practice is that the secretary or chair review and edit the draft minutes before they are shared with the full board.

Use a clear approval process. Minutes remain in draft form until the board takes action to approve them at the next meeting. The board can make changes to correct errors or fill in missing information before voting to approve the minutes.

Provide training for recorders. Whoever takes minutes should understand what the board expects and why minutes matter. They can learn from experienced board members, examples from other schools, and online resources. Take a proactive approach to train recorders so that expectations are clear for everyone.

What Strong Minutes Should Include

As required by the charter contract, meeting minutes must include, at a minimum, the following:

- Board member attendance, including both members present and member absent;
  - Use full names or last names. It is also helpful to include board member affiliations (parent member, community member, ex-officio, etc.).
- Actions taken by the board, including specifics on any amendments;
  - Include the specific language of the motion so it is clear what action the board is voting on.
- Who made a motion and second; and
  - Include any discussion or detail that would help a future reader understand the board's decision-making.
- The result of the vote, including number of votes for and against if other than unanimous.

It is an effective practice to also list:

- The school name
- The meeting date, location, and start time. If applicable, the minutes should include if interactive technology was used for the meeting.
  - MN Open Meeting Law requires that if interactive technology is used to conduct a regular, special, or emergency meeting, the minutes must reflect the names of any members appearing by interactive technology and state the reason or reasons for the appearance by interactive technology.
- The names of visitors who attended.
- All agenda items, noting if any items were tabled or added to the agenda.
- Clear summaries of the agenda item discussions and reports.
- Any next steps or follow-up actions the board requested.
- Identify agenda items related to monitoring progress or performance of contractual obligations.

At least four times per year, the board is required by its charter contract to do the following. For the purpose of tracking and accountability, it is helpful to both the board and the authorizer if the minutes clearly articulate these items:

- Monitor the school's progress toward the goals in Exhibit G (academic goals);
- Monitor the school's progress toward the goals in Exhibit H (environmental education goals);
- Monitor progress on the outstanding obligations from the previous contract in Exhibit S;

- Participate in board training or have meaningful discussion or reflection on recent training attended by one or more board members;
- Engage in school leader evaluation activities.

Before finalizing draft minutes, the recorder should read them as if they were not at the meeting and ask:

"Do these minutes clearly show what happened and what the board decided?"

If not, take time to provide complete information and additional context as needed. Finally, consider asking some stakeholders who are not board members to provide feedback on the clarity of the minutes. Once you are confident that the minutes are clear enough for a visitor to understand, make sure that a process is in place to maintain the practices you used to create quality minutes.

Sample charter school board meeting minutes are provided on the following pages.

SAMPLE CHARTER SCHOOL BOARD MEETING MINUTES

OW created fictional charter school board meeting minutes, provided below. These minutes are presented to provide ***an*** example of clear and complete documentation of board minutes, inclusive of many agenda items included in regular board meetings. OW does not intend these sample board minutes to be an exact guide for what boards should include at every meeting; rather, we tried to include many common agenda items in one sample document for your reference. Review the minutes for effective practices that your board might use or adapt for its purposes.

Please note, the public comment and consent agenda items are optional effective practices a board may use; these are not required for board meetings by statute or the contract.

Osprey Academy—District #4321
Board of Directors Meeting Minutes
October 26, 2025
Time: 4:00pm
High School Room #202; 54165 Audubon Dr, Sandstone, MN 55072

I. **Welcome and Call to Order**
   A. Call to order at 4:04pm
   B. Attendance
      1. Present:
         - Brandon Franke, Parent Member, Chairperson
         - Tou Yang, Community Member, Vice-Chair
         - Idris Omar, Teacher Member, Secretary
         - Thao Vang, Teacher Member, Treasurer
         - Mike Johnson, Parent Member
         - Leo Moreno, Community Member
         - Jed Tillson, ex-officio, Executive Director
      2. Absent:
         - Constance Vaques, Teacher Member
      3. Visitors: Joe Peterson, Abdul Mohammed, Marwa Yusef, Jen Howington, Maria Zazuata, Claire Vue, Shane Anderson, Maggie Lucknik

II. **Reading of the Mission and Vision**

Mission: To deliver an outstanding education that takes place outdoors as much as indoors, blending academic excellence with real-world ecological stewardship so our students become informed, empowered guardians of the Earth.

Vision: To cultivate curious, courageous, and compassionate stewards of the Earth who create a just and sustainable future for all living systems.

III. **Conflict of Interest Disclosure:**
   A. None at this time.

IV. **Public Comment:**
   A. None at this time.

V. **Action Item: Accepting the Current Agenda**
   A. **ACTION**: Member Moreno motioned to add the Pledge of Allegiance Policy #511 to the agenda as Action Item VIII. Secretary Omar seconded the motion.
   B. **Motion carried unanimously.**

VI. **Action Item: Reviewing and accepting September Board Minutes**
   A. **ACTION**: Treasurer Vang motioned to accept the September Board Minutes as-is. Member Johnson seconded the motion.
   B. **Motion carried unanimously.**

VII. **Action Item: Review and accept consent agenda materials:**
   A. **Reports**: Executive Director Report, K-8 Principal report, 9-12 Principal Report, Operations report, Compliance report
   B. **Minutes:** September Finance Committee minutes, September Policy Committee minutes, September Executive Committee minutes, September Governance Committee minutes, September Executive Director Support & Evaluation Committee minutes
   C. **HR Transactions**: New hires, resignations, and terminations
   D. **ACTION**: Member Moreno motioned to accept the consent agenda. Vice Chair Yange seconded the motion.
   E. **Motion carried unanimously.**

VIII. **Action Item: Reviewing September Financial Report and Approving Expenditures.**
Business Manager Clair Vue reported to the board.
   A. The school is a quarter through the fiscal year.
   B. In September, the school's cash balance was $1.8 million as noted in the first line item.
   C. The school has funds due from the debt proceeds of the affiliated building company (ABC) to the school and anticipates $75K reimbursed soon
   D. The ADSIS intervention program reimburses one year after expenses. So the school carries the weight of those programs until the next fiscal year. ADSIS is currently reimbursing at 51%.
   E. The income statement summary looks good. Revenue is at 48% and federal aid for food service is starting to come in.

F. Cash is healthy. We monitor our days cash on hand (DCOH) and are projecting about 80 days on hand conservatively.
G. The Board reviewed the check register

Discussion: Member Yang asked about the check made out to Thambke Towing LLC. Executive Director (ED) Tillson said the towing fee was due to the broken school van being towed to the mechanic.

A. **ACTION**: Member Moreno motioned to approve the expenditures[1] listed in the September Financial Report. Secretary Omar seconded the motion.
B. **Motion carried unanimously.**
C. **ACTION**: Member Moreno motioned to accept[2] the September Financial Reports. Secretary Omar seconded the motion.
D. **Motion carried unanimously.**

IX. **School Leadership Reports (Exhibits G, H and S)**

A. Executive Director's Report:
   1. Exhibit G. Fall testing results are in and Fastbridge data shows we are making progress toward our contractual growth goals in math and reading. Executive Director Tillson provided a detailed overview of each measure in those indicator areas (Exhibit G provided in the board packet).
   2. Environmental Education: Our students did well at the Environmental Day Exhibition at the Minneapolis Convention Center. They were proud to represent our school and our environmental work. This was part of a learning measure in Indicator 5 of the school's Environmental Literacy Plan (more in the EE Coordinator presentation).
   3. Exhibit S. Have been working with the policy committee for revisions to the Executive Director Evaluation Policy #224. More later in the agenda.

B. Elementary Principal Report from Principal Shane Anderson
   1. **Academic**: Collaborative planning done, focusing on new initiatives (Tech Time & Wonder Wednesdays) as well as Tiger Pride standards.
   2. **Community/Culture**: Staff have launched a "Challenge Accepted" initiative by creating teacher challenges for each week designed to enforce our Positive Behavioral

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[1] MN Stat. §13D.01 subd. 4(b) requires, "The vote of each member must be recorded on each appropriation of money, except for payments of judgments, claims, and amounts fixed by statute." That means charter school boards are required to review and approve expenditures (such as check registers and disbursements) in accordance with statute.

[2] Monthly financials are management reports, typically prepared by the school's business office or financial service provider. They reflect current estimates, accruals, and timing differences that may change month to month.By accepting the statements, the board is indicating that it received and reviewed the report, and it understands the school's current financial position. The board is not certifying that every figure is perfectly accurate.

Interventions and Supports (PBIS) program. Working to declutter and spruce up our staff lounge as a treat for our teachers.

3. **Enrollment**: 215 enrolled at elementary
4. **Other**: a 4th grade teacher is on family leave, we were able to fill the position with an Education Assistant (EA) with a Tier I license for the time being.

C. Middle School Principal report from Maggie Lucknik

1. **Academic**: The MS turned its advisory class into PRIDE. This has the same structure but made more time for it in schedules. Focus on Respect, Responsibility and Self-Control.
2. **Community/Culture**: We created a space called The Studio to help students that need additional support. It is staffed by our student success coach (Ms. Townsend).
3. **Mission**: All of our Environmental Awareness Day participants presented their projects at the state capitol. We have one student who qualified as an alternate at Nationals.
4. **Enrollment**: 253 for middle school enrollment
5. **Other**: still looking for another EA to provide educational support in Special Education (SpEd).

X. **Action Item: Reviewing the Pledge of Allegiance Policy #511**

Discussion: Chairperson Franke reminded the board that we reviewed this policy for changes last month and the final edits require approval.

A. **ACTION**: Chairperson Franke motioned to accept Policy #511 as-is. Treasurer Vang seconded the motion.

B. **Motion carried unanimously.**

XI. **Action Item: FY26 Budget Amendment**

A. FY26 budget amendment needed because enrollment did not meet projections

B. Must spend less than originally budgeted, ADM was budgeted for 475 and is currently at 468.

C. Cuts have been made to supplies, lunch para support, and teacher training. Lunch supervision will move to rotating teacher duties, and teacher training will be led in-house.

D. Capital expenditures like new technology and the playground addition will be on hold.

E. Need to be proactive so we do not end up in a worse financial position.

F. The new budget reduces spending by $182,000. This leaves us at a 7% fund balance and a 0.85 debt coverage service ratio. It meets the bond covenant of DCOH with 35 days.

Discussion: Member Yang wondered how teachers feel about these changes. Executive Director (ED) Tillson said teachers aren't happy but are used to wearing different hats. The board should remember this request of teachers when looking at pay increases next year. Member Omar asked how we are going to get better at enrollment projections. ED Tillson said the projects each year are getting more accurate, but an admin priority is to meet and look at trends. Chair Franke requested to have that meeting and report back to the board in two months' time. Secretary Omar made an agenda note for the December board meeting.

A. **ACTION**: Director Moreno motioned to approve the amended budget. Director Vang seconded the motion.
B. **Motion passed unanimously.**

XII. **Board Training: Legislative Financial Update**

Provided by Joe Peterson of School Financials LLC.

Required by MN Stat. §124E.07 Subd.7 and by the charter contract to monitor Exhibit S.

A. Overview on legislative updates.
    1. State Revenue
        - 2.4% increase in state revenue; Osprey Academy will receive $200,000. For Fiscal Year 2026-27, the state anticipates 2% increases.
B. Legislative changes to funding:
    1. State uses FRL (Free and Reduced Lunch) numbers to measure the income/poverty levels. State no longer requiring families to fill out FRL forms, new metric has had disproportionate effects on some schools. As a result, we are losing money with this new formula.
        - Currently a one-year reprieve while state works on disparities
        - We are asking all families to complete the FRL form to back claim of inadequate funding.
C. Library aid has decreased $10,000.
D. 4% cuts made to Special Education for tuition reimbursement.

Discussion: Possible cuts to funding need to be addressed via budget monitoring, accurate enrollment projections, and looking for grants. The board and leadership should put some thought into how to meet upcoming budget cuts without lowering DCOH. The Board Chair requested it be put on the agenda next month for further discussion and directed the Finance Committee to have recommendations at the next meeting.

XIII. **Academic Monitoring (Exhibit G) Special Education Monitoring and Progress**

The Special Education (SpEd) team provided training.

A. Abdul Mohammed, Marwa Yusef, and Jen Howington presented the services and progress of the SpEd department to the Board.
    1. Explanation: How students are identified for SpEd.
    2. Evaluations: Students undergo a re-evaluation every 3 years. The school has exited five SpEd students from the program this year and most are from the high school level.
        - Speech and Language Disability (SLD) is the highest area of need.
    3. Student counts: 45% of elementary students; 55% are secondary students

4. Goals: schoolwide goal is for 50% of SpEd students to meet their learning growth end-of-year goal.
5. Progress:
    - Mid-year data shows that about 65% of students are meeting their reading and math goals on target to meet contractual SpEd goals.
    - Review of action plan and continuing steps to achieve goals

Discussion: Vice-Chair Yang asked about funding for SpEd, how it is calculated and if it is sufficient. Executive Director Tillson explained funding resources and MOE (Maintenance of Effort) restrictions on SpEd.

XIV. **EE Coordinator Report (Exhibit H)**

Led by Maria Zazuata, school EE Coordinator.

A. Overview EE goals in our charter contract with Osprey Wilds (OW)
1. Goals are in the areas of Awareness, Knowledge, Attitudes, Skills, and Action for Environmental Education;
2. 70% of students are expected to meet a learning target in each indicator area based on curriculum-based measures.
    - The school-wide recycling program is a goal we are making progress on in indicator area five, Action. Recycling program is ongoing, the senior class making infomercials for the program and posters are being made by 4th graders to remind students what can and can't be recycled.
    - Operational sustainability: The dishwasher purchase was approved, and dishwashers are in use to cut down on school waste. The can collection initiative has raised about $50 which is half of a field trip scholarship.

Discussion: Member Johnson asked how the school is tracking data for these initiatives and what curriculum-based measures means. Maria explained curriculum-based measures are determined by the school and they can ask OW for guidance or suggestions as needed. Teachers design rubrics for the learning activity that measure student growth toward the goal area. The school has set a schedule for classes to be in charge of taking out and sorting the recycling so that every student has the opportunity to be part of the Action Indicator.

XV. **Board Evaluation Activities (Exhibit S, Operations Indicator 2.1)**

A. Review results of board self-evaluation survey.
1. Needs:
    - Want more training on goal-setting for board and school leader.
    - Want more involvement and understanding in the presentation of the financial report.
    - Unsure how to handle complaints that come to members directly.

2. Strengths:
    - Representing diversity of school.
    - Presence at school events.
    - Meeting agendas, minutes, and packets are timely and organized.
3. Three improvement goals:
    - Plan a spring training on school leader evaluation best practices. Secretary Omar will plan this.
    - Add a finance committee report into the regular meeting agenda. Treasurer Vang will provide these updates.
    - Create a flow chart for the complaint process. Chair Franke and Member Moreno will present a draft at the next meeting.

Discussion: Chair Franke asked how the board will be responsible for the goals the board set based on this feedback. Secretary Omar added Board Improvement Goals to the next board meeting agenda with the goal to create a timeline and expectations for this year. Training needs are reflected in the improvement goals listed above.

XVI. **Director Evaluation Items** **(Exhibit S, Operations Indicator 2.3)**

A. **Policy 224: Director's Evaluation and Director's Evaluation Working Document**

1. Timeframe changes are needed in the evaluation policy to better monitor the ED's performance throughout the year.
2. New policy changes the timing of the Board review of ED goals to February; review of survey results to March; finalization of the ED contract to April, and the Director presents goals for new school year in June.
    - This means family, student, and staff satisfaction surveys need to happen between January and the March board meeting to have accurate data.

Discussion: Informing the ED at the end of June doesn't make sense, there is no time to adjust if the contract is declined. Member Omar suggested using the satisfaction surveys to set goals for the following year. The policy committee will reword the Policy 224 for consideration at the next board meeting. Secretary Vang made a note to add an action item to next month's agenda to consider the amended policy.

B. **Mid-Year Presentation of Director's Goals**

1. Finished mid-year student benchmarks
2. Staffing has been inconsistent for SpEd paras;
3. FastBridge testing overall shows growth in reading and slower but slight increase in math
4. Making adjustments to WIN (What I Need) time for next year
5. Financial consultant has helped staff get comfortable with MARSS

Discussion: Chairperson Franke said progress has been made on all ED goals, culture feels welcoming and active. Member Yang asked how FastBridge math scores are going to change instruction going forward. ED Tillson indicated the need to bring data to the next staff meeting to discuss ideas and he could bring this to the board next month. Secretary Omar added this item to next month's agenda.

XVII. **Adjourn**

Chairperson Franke reminded the board the next meeting will be November 21, 2025.

A. **ACTION**: Chairperson Franke motioned to adjourn the meeting. Treasurer Vang seconded the motion.
B. **Motion carried unanimously.**

XVIII. Meeting adjourned at 6:30 PM.

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