HIGHER GROUND ACADEMY

Annual Board Meeting

Minutes and Packet

Tuesday, May 19, 2026

@ 4:00 pm

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

Annual Board Meeting
AGENDA

Higher Ground Academy
Tuesday, May 19, 2026
4:00 p.m.

- Call to Order & Roll Call
- Adoption of Agenda
- Adoption of Minutes
- Executive Director's Report
- Election
- School Logo Approval
- New Business
- Adjournment

Samuel Yigzaw is inviting you to a scheduled Zoom meeting.

Topic: HGA Board of Directors Annual Meeting
Time: May 19, 2026 04:00 PM Central Time (US and Canada)
Join Zoom Meeting
https://us02web.zoom.us/j/86786360324?pwd=xAF64me2VJ6FqNCJspaVbJdSRozBfd.1

Meeting chat link
https://us02web.zoom.us/launch/jc/86786360324

View meeting insights with Zoom AI Companion
https://us02web.zoom.us/launch/edl?muid=ec01dcb1-3df6-439b-8521-af017af8c6ef

Meeting ID: 867 8636 0324
Passcode: 1Gcbti

One tap mobile
+16465588656,,86786360324#,,,,*735256# US (New York)
+16469313860,,86786360324#,,,,*735256# US

Join by SIP
• 86786360324@zoomcrc.com

Join instructions
https://us02web.zoom.us/meetings/86786360324/invitations?signature=e5pUBTSUf4ZA1r6Ga7T31wpApFb5ZNQI5LoRkmIoZbU

"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, April 21, 2026 @ 8:00 a.m.

Meeting called to order 8:03

Roll call: Dan McGrath (Zoom), Samuel Yigzaw (In Person), Brian Swerine (Zoom),, Mary Tate (Zoom),Abdi Guled (Zoom), Denise Toussaint (Zoom), Shannon Tanghe (Zoom), Catherine Eisle-HGA HS Teacher and Beth Peck (Zoom), – Osprey Wilds-Authorizing Specialist

Adoption of Agenda
Dan McGrath asked for motion to approve the March agenda. Motion to approved the agenda was Brian Swerine and seconded by Mary Tate. Motion carried unanimously.

Adoption of Minutes
Dan McGrath asked for motion to approve the minutes from March. Motion to approve the minutes was made by Denise Toussaint and seconded by Shannon Tanghe. Motion carried unanimously.

Executive Director's Report – Exhibits G and H
Samuel Yigzaw - HGA's 2025 graduation rate was 91.5%, compared to St. Paul Public Schools' 77.5%, exceeding the contractual goal. Grade 6 environmental education – 94 out of 101 students (94%) scored 60% or higher on a knowledge assessment; target was 70%. Target met. Grade 7 awareness domain – 87 out of 108 students (81%) scored 80% or better; target was 70%. Target met. Grade 7 action domain – still in progress; expected to be completed by end of the quarter. Academic and environmental education targets are being met or exceeded. Grade 7 action domain results are pending and will be reported upon completion. School Updates - Operational updates covering enrollment, testing, staffing, and the extended year program were provided. The details are an enrollment and marketing campaign is underway; materials are being distributed in the community. An open house is planned for May 9 at the main (elementary) campus; it will become an annual event and is planned to evolve into a carnival format. MCA testing began this week – elementary and junior high started yesterday; high school begins tomorrow and Thursday. Math testing follows next week, and Science MCA the week after. Additional state-mandated testing includes First Bridge and CAPTI, plus teacher-prepared final exams. The school year ends June 4. The extended year program runs June 10th through July 10th. Hiring is underway, primarily for upper-grade teaching positions. Mary: Asked whether the open house covers both campuses and about the grade levels for open positions. Samuel: Confirmed the open house is at the main campus only, and hiring is mostly for upper grades.

Financial Report

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

Summary of Key Financial Indicators

* Average Daily Membership (ADM) Overview
    - o Original Budget: 1,200

o Working Budget: 1,155
o 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.

Denise Toussaint made motion to approve March Financials and checks and wires, Shannon Tanghe seconded. Motion carried unanimously.

Adapt FY2027 Calendar

Catherine Eisele, a high school social studies teacher completing her principal internship, presented the proposed school calendar for the 2026-27 school year. Brian: Confirmed the calendar aligns with other school districts' MEA and key dates. Dan: Raised concern about the 7-hour buffer for upper grades given potential snow days. Samuel: Clarified that the board has already approved 5 e-learning days to cover weather emergencies. Dan McGrath asked for motion to approve the 2027 Calendar. Motion to approved the agenda was Shannon Tanghe and seconded by Denise Toussaint. Motion carried unanimously.

Board Training
Catherine Eisele, delivered a training session on best practices for taking effective board meeting minutes, based on materials provided by Osprey Wilds. Effective minutes should tell the story of the meeting with enough detail for someone not present to understand what happened, while remaining clear and concise. Minutes are legal records used by MDE, Osprey Wilds, and other stakeholders to evaluate board governance and school performance. Must-include items: board member attendance (present and absent, with full names and affiliations), actions taken, specific motion language, who made and seconded motions, vote results. Best practices include noting school name, date, location, use of interactive technology (Zoom), names of members appearing virtually and reasons per Minnesota Open Meeting Law, visitor names, agenda item summaries, and next steps.

Directors Contract
Samuel Yigzaw The board discussed the upcoming expiration of Samuel's director contract at the end of June and the process for renewal. Samuel: The current contract ends June 30; the board must decide whether to renew and for what term. Dan: Proposed forming a small committee to review the contract and make a recommendation, potentially for a multi-year term. Denise: Volunteered to join the committee. Brian: Also volunteered to join the committee. In conclusion, a contract review committee was formed: Dan, Denise, and Brian. Samuel will send previous contracts to the committee members. A recommendation will be presented at the June meeting.

Accept a Check Given to HGA
Samuel Yigzaw - The board reviewed a $1,000 donation for the MLK scholarship. Samuel: Confirmed that HGA does not have a business relationship with the company that sent the check, so no conflict of interest exists. Dan: Verified the donor wishes to remain anonymous and confirmed the gift is for the MLK scholarship. Dan McGrath asked for motion to approve the check. Motion to approved was made by Mary Tate and seconded by Brian Swerine. Motion carried unanimously.

New Business
None

Adjournment
Dan McGrath asked for motion to adjourn the board meeting. Motion to adjourn was made by Brian Swerine and seconded by Denise Toussaint. Motion carried unanimously.

Meeting adjourned at 8:45 a.m.

HIGHER GROUND ACADEMY
A K-12 College Preparatory Charter School

Higher Ground Academy
Saint Paul, Minnesota
District 4027-07

Financial Report

April 30, 2026

CREATIVE PLANNING
BUSINESS SERVICES

Higher Ground Academy
Saint Paul, Minnesota

April 2026

Table of Contents

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

Summary of Key Financial Indicators

* Average Daily Membership (ADM) Overview
  - Original Budget: 1,200
  - Working Budget: 1,149
  - Actual: 1,148

* 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 $97,000. This result would project a cumulative fund balance of $13,571,711 or 63% of expenditures at fiscal year-end.

* As of this reporting period, Days Cash on Hand is 200 days. Above 60 days meets minimum bond covenants.

* Projected Debt Service Coverage Ratio at fiscal year-end is 1.11. Above 1.10x meets minimum bond covenants.

Financial Report Key Points

* As of month-end, 83.33% of the year was complete.
* Revenues received at end of the reporting period | 81%.
* Expenditures disbursed at end of the reporting period | 80%.
* Cash Balance as of the reporting period is $11,809,368 which is down from the previous month of $11,980,257 due to regular processing of invoices.
* Current year holdback estimate is $1,394,246.
* Prior Year holdback is estimated at $69,849.

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. Funding has started to flow for this program, and is 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

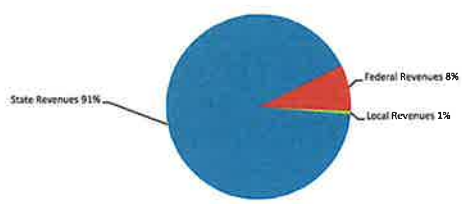
Higher Ground Academy
Saint Paul, Minnesota
Financial Report Dashboard
As of April 30, 2026

Financial Summary - Budgeted Amounts and Year to Date Activity

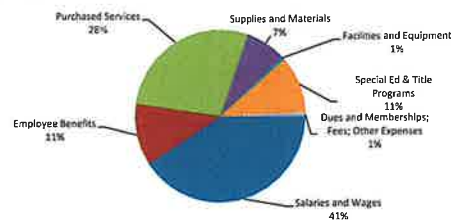
Resources to Operate Programs (Revenues):			*Funds Used to Provide Programs and Services (Expenses):*			*Excess / Deficit*
Approved Budget	$21,962,132		**Approved Budget**	$21,758,013		$204,119
Working Budget	$21,613,650		**Working Budget**	$21,516,650		$97,000
Year to Date	$17,529,387	81.1%	**Year to Date**	$17,223,412	80.1%	$305,975

Budgets for the Year

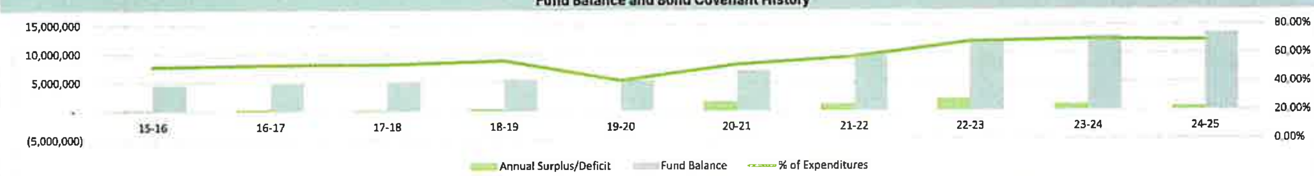
Where funds will come from to operate the school:



How the money is budgeted to be spent:

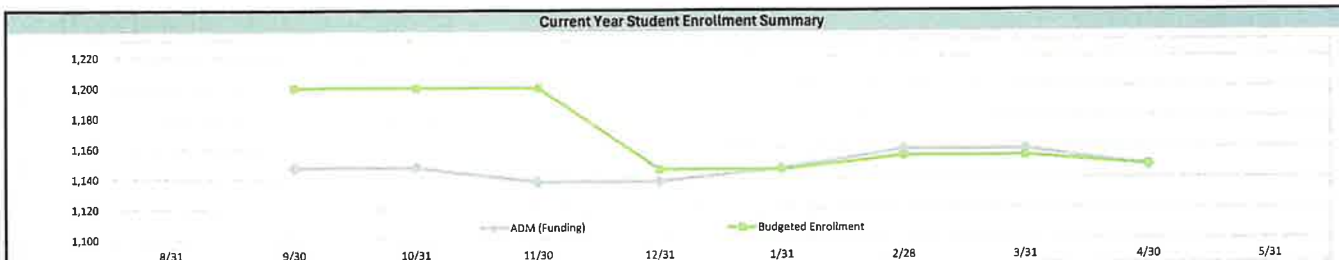


Fund Balance and Bond Covenant History



Current Year Financial Trend

Current Year Student Enrollment Summary



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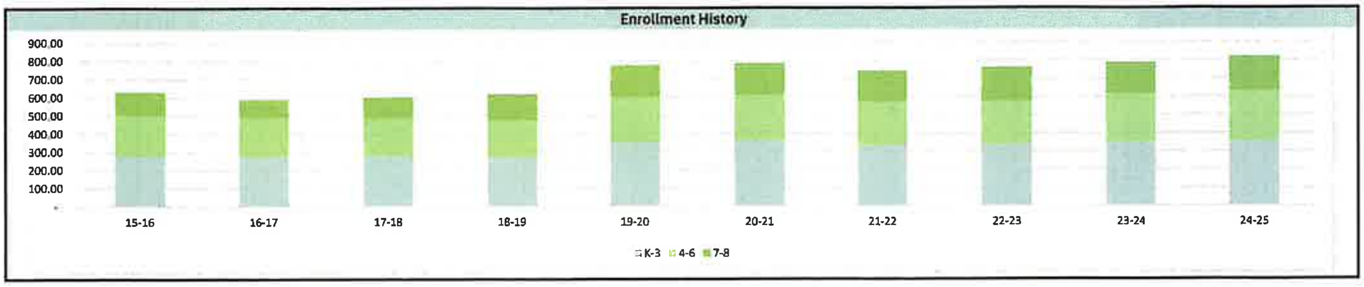
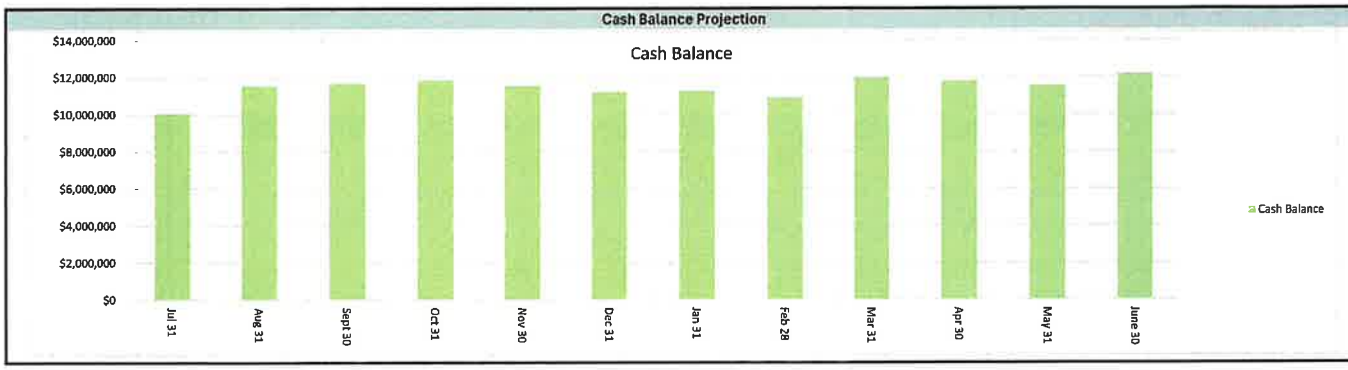
Higher Ground Academy
Saint Paul, Minnesota
Financial Report Dashboard
As of April 30, 2026





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Higher Ground Academy
Balance Sheet
As of April 30, 2026

	Balance June 30, 2025	Balance YTD April 30, 2026
Assets		
Cash	$ 10,482,877	11,809,368
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	69,849
Current Year State Aids Receivable	-	1,394,246
Prior Year Federal Aids Receivable	179,790	-
Current Year Federal Receivable	-	9,464
Prepaid Expenses and Deposits	78,024	51,856
Total Assets	$ 15,113,407	$ 15,079,197
Liabilities and Fund Balance		
Liabilties		
Salaries and Wages Payable	$ 1,060,173	-
Salaries and Wages Summer Accrual	-	$ 909,952
Due to Other Funds	2,827	-
Accounts Payable	236,979	17,460
Payroll Deductions and Contributions	337,658	13,408
Payroll Deduct & Contrib Summer Accrual	-	356,632
Total Liabilities	1,637,637	1,297,451
Fund Balance		
Fund Balance - Unreserved	$ 13,180,055	$ 13,180,055
Fund Balance - READ 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	-	305,975
Total Fund Balance	13,475,771	13,781,746
Total Liabilities and Fund Balance	$ 15,113,407	$ 15,079,197
Days of Cash on Hand		200

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Higher Ground Academy
Statement of Revenue and Expenditures
As of April 30, 2026

	FY26 Approved Budget	FY26 Working Budget	FY26 Year to Date Activity	% of Budget
		Months	10	83.33%
Average Daily Membership	1,200	1,149	1,148	100%
Weighted Average Daily Membership	1,302	1,251	1,250	100%
Total All Funds				
Revenues				
State Revenues	$ 19,505,509	$ 19,737,127	$ 16,409,898	83%
Federal Revenues	2,284,194	1,738,673	1,030,070	59%
Local Revenues	172,429	137,850	89,418	65%
Total Revenues	$ 21,962,132	$ 21,613,650	$ 17,529,387	81%
	21,962,132	*21,613,650*	*17,529,387*	
Expenditures				
Salaries and Benefits	$ 10,951,264	$ 11,256,426	$ 9,351,222	83%
Purchased Services	6,622,428	6,036,554	4,783,316	79%
Supplies and Materials	1,667,192	1,621,320	1,168,874	72%
Equipment	222,054	157,459	129,573	82%
SpEd and Title Grants	2,164,349	2,314,915	1,721,309	74%
Dues, Memberships, Other Costs	130,726	129,976	69,118	53%
Total Expenditures	$ 21,758,013	$ 21,516,650	$ 17,223,412	80%
	21,758,013	*21,516,650*	*17,223,412*	
Net effect of Operations, All Funds	$ 204,119	$ 97,000	$ 305,975	
Per Compliance Report	*$ 13,475,771*	*$ 13,475,771*		
Beginning Fund Balance	$ 13,475,771	$ 13,475,771		
Ending Fund Balance	$ 13,679,890	$ 13,572,771		
Fund Balance % of Expenditures	62.9%	63.1%		

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Higher Ground Academy
Statement of Revenue and Expenditures
As of April 30, 2026

		Months	10	83.33%
	FY26 Approved Budget	**FY26 Working Budget**	**FY26 Year to Date Activity**	**% of Budget**
Average Daily Membership	1,200	1,149	1,148	100%
Weighted Average Daily Membership	1,302	1,251	1,250	100%
General Fund - 01				
Revenues				
State Revenues				
General Education Aid	$ 16,577,067	$ 16,297,909	$ 13,178,385	81%
Land Endowment Aid	51,243	85,034	85,034	100%
Building Lease Aid	1,710,828	1,644,340	371,112	23%
Special Education Aid	1,052,395	1,204,464	1,038,222	86%
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	1,394,246	N/A
Total State Revenues	19,485,509	19,337,127	16,114,272	83%
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	-	2,500	2,194	88%
Fees from Patrons	-	8,000	7,647	96%
Rent	-	7,000	6,419	92%
Interest Revenue	150,000	100,000	69,276	69%
Contributions, Gifts and Grants	19,429	20,000	3,800	19%
Misc other receipts	-	100	82	82%
Total Local Revenues	169,429	137,600	89,418	65%
Total Revenues	$ 20,711,503	$ 20,521,785	$ 16,711,189	81%

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Higher Ground Academy
Statement of Revenue and Expenditures
As of April 30, 2026

		FY26 Approved Budget	FY26 Working Budget	FY26 Year to Date Activity	% of Budget
			Months	**10**	**83.33%**
	Average Daily Membership	1,200	1,149	1,148	100%
	Weighted Average Daily Membership	1,302	1,251	1,250	100%
Expenditures					
Admin and Support Services (Pro 000 - 199)					
100s	Salaries	$ 1,198,867	$ 1,581,253	$ 1,262,200	80%
200s	Benefits	306,009	474,376	412,619	87%
	Summer Accrual	-	-	198,792	N/A
	Total Salaries and Benefits	**1,504,876**	**2,055,629**	**1,873,611**	**91%**
305,315	Contracted Services	818,320	450,000	253,908	56%
320	Communications Services	7,500	7,500	5,998	80%
329	Postage	5,566	5,566	4,543	82%
401	Non-instructional Supplies	81,889	81,889	22,044	27%
405	Software	50,000	68,500	68,606	100%
455-465	Technology Supplies	-	9,553	8,226	86%
490	Food	10,000	15,000	14,113	94%
555	Technology Equipment	9,553	-	-	N/A
820	Dues and Memberships	83,389	83,389	47,172	57%
	Total Admin and Support Services	**2,571,093**	**2,777,026**	**2,298,222**	**83%**
Regular Instruction Services (Pro 200 - 299)					
100s	Salaries	$ 6,263,633	$ 6,284,391	$ 4,371,391	70%
200s	Benefits	1,980,907	1,759,629	1,347,287	77%
	Summer Accrual	-	-	855,186	N/A
	Total Salaries and Benefits	8,244,540	8,044,020	6,573,864	82%
401-433	Federal Title Programs	812,392	790,427	465,366	59%
300-399	Contracted Services	752,441	400,000	267,105	67%
401	Non-instructional Supplies	15,000	15,000	10,227	68%
406	Instructional Software License Agreements	-	83,000	16,656	20%
430	Instructional Supplies	80,315	80,315	37,202	46%
456-466	Instructional Technology	-	5,000	0	0%
460	Textbooks & Workbooks	187,402	136,200	132,229	97%
490	Food	11,417	11,417	3,273	29%
530	Furniture & Equipment	4,000	10,000	7,358	74%
555	Technology Equipment	150,000	10,000	0	0%
820	Dues and Memberships	42,337	42,337	18,996	45%
	Total Regular Instruction Services	**10,299,844**	**9,627,716**	**7,532,276**	**78%**
Special Education Services (Pro 400 - 499)					
100s	State SpEd - Salaries	$ 666,051	$ 724,614	$ 590,053	81%
200s	State Sped - Employee Benefits	209,806	202,892	155,694	77%
100s	Fed SpEd - Salaries	28,775	34,788	36,368	105%
200s	Fed Sped - Employee Benefits	9,064	15,078	13,463	89%
	Summer Accrual			99,367	N/A
	Total Salaries and Benefits	913,696	977,372	894,946	92%
300-399	State SpEd - Contracted Services	89,301	89,301	70,317	79%
401-499	State SpEd - Supplies and Materials	-	1,050	1,012	96%
300-399	Fed SpEd - Contracted Services	154,667	154,667	50,526	33%
401-499	Fed SpEd - Supplies and Materials	16,609	16,609	10,413	63%
501-599	Fed SpEd - Capitalized Expenses	35,058	35,489	-	0%
723	State SpEd - Transportation	142,626	250,000	228,730	91%
	Total Special Education Services	**1,351,957**	**1,524,488**	**1,255,944**	**82%**

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Higher Ground Academy
Statement of Revenue and Expenditures
As of April 30, 2026

				Months	10	83.33%
			FY26 Approved Budget	FY26 Working Budget	FY26 Year to Date Activity	% of Budget
		Average Daily Membership	1,200	1,149	1,148	100%
		Weighted Average Daily Membership	1,302	1,251	1,250	100%
Instructional Support Services (Pro 600 - 699)						
100s	Salaries		$ 440,949	$ 417,349	$ 303,044	73%
200s	Benefits		132,285	116,858	77,645	66%
	Summer Accrual		-	-	51,803	N/A
		Total Salaries and Benefits	573,234	534,207	432,493	81%
300-399	Contracted Services		10,000	10,000	6,169	62%
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	87,750	87,432	100%
820	Dues and Memberships		-	250	114	46%
	Total Instructional Support Services		**737,669**	**759,642**	**624,566**	**82%**
Pupil Support Services (Pro 700 - 799)						
100s	Salaries		$ 228,306	$ 228,306	$ 177,470	78%
200s	Benefits		68,492	63,926	61,664	96%
	Summer Accrual		-	-	29,096	N/A
		Total Salaries and Benefits	**296,798**	**292,232**	**268,229**	**92%**
300-399	Contracted Services		25,000	25,000	15,940	64%
720	Transportation		1,990,000	1,959,500	1,681,556	86%
733	Field Trip Transportation		10,000	40,500	12,728	31%
401-499	Supplies and Materials		5,000	5,000	1,095	22%
	Total Pupil Support Services		**2,326,798**	**2,322,232**	**1,979,549**	**85%**
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		-	-	8,322	N/A
		Total Salaries and Benefits	204,471	81,477	10,510	13%
300-399	Contracted Services		500,000	700,000	569,763	81%
320	Communication Services		40,700	40,700	24,312	60%
330	Utilities		287,174	300,000	268,392	89%
350	Repairs & Maintenance		104,131	104,131	48,230	46%
348-570	Building Lease		1,929,958	1,842,019	1,534,878	83%
401-499	Supplies and Materials		27,395	27,395	20,776	76%
520	Leasehold Improvements		10,709	10,709	-	0%
530	Furniture & Equipment		13,000	29,000	28,780	99%
820	Dues and Memberships		3,000	3,000	2,835	95%
	Total Sites and Buildings		**3,120,538**	**3,138,431**	**2,508,476**	**80%**
Fiscal & Other Fixed Costs (Pro 900 - 999)			99,486	99,486	70,584	71%
340	**Property and Liability Insurance**		**99,486**	**99,486**	**70,584**	**71%**
	Total Expenditures		$ 20,507,384	$ 20,249,021	$ 16,269,616	80%
Net effect of Operations, General Fund			$ 204,119	$ 272,764	$ 441,573	
	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**	**13,545,282**		
	Fund Balance Percentage of Expenditures		61.9%	66.9%		

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
Statement of Revenue and Expenditures
As of April 30, 2026

		Months	10	83.33%
	FY26 Approved Budget	**FY26 Working Budget**	**FY26 Year to Date Activity**	**% of Budget**
Average Daily Membership	1,200	1,149	1,148	100%
Weighted Average Daily Membership	1,302	1,251	1,250	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	$ 295,626	74%
Federal Revenues	1,227,629	691,615	522,572	76%
Commodities	3,000	250	0	0%
Total Revenues	$ 1,250,629	$ 1,091,865	$ 818,198	75%
Expenditures				
Salaries	$ 95,510	$ 205,629	$ 141,340	69%
Benefits	31,836	43,232	27,157	63%
Summer Accrual	-	-	24,018	NA
Total Salaries and Benefits	127,346	248,861	192,515	77%
Contracted Services	-	10,000	5,000	50%
Supplies and Materials/Memberships	1,119,491	997,768	750,279	75%
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	$ 953,796	75%
Net effect of Operations, Food Service	$ -	$ (175,764)	$ (135,598)	
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

	Cash Inflows (Revenues)						Cash Outflows (Expenditures)			
Period Ending	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	**1,462,584**	**112,294**	**15,185**	**94,204**	**(84,290)**	**1,599,977**	**594,953**	**1,175,913**	**1,770,866**	**11,809,368**
May 31	1,521,694	-	2,442	82,240	-	1,606,376	565,322	1,303,721	1,869,044	11,546,700
June 30	1,521,694	892,905	2,442	82,240	-	2,499,281	565,322	1,303,721	1,869,044	12,176,937
Estimate	17,763,414	1,390,939	110,280	982,679	2,963,984	23,211,295	7,125,013	14,391,636	21,516,650	
Adjustments	-	-	-	-	-	-	-	-	-	
Totals	17,763,414	1,390,939	110,280	982,679	2,963,984	23,211,295	7,125,013	14,391,636	21,516,650	

* *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.*

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
A K-12 College Preparatory Charter School

Higher Ground Academy
Saint Paul, Minnesota
District 4027-07

Supplemental Information

April 30, 2026

CREATIVE PLANNING
BUSINESS SERVICES

Post Date	Acct Nbr	Description	Amount	Batch
04/15/2026	01 R 005 000 000 740 360	FY26 SPED	361,047.73	25-00110
04/15/2026	01 R 005 000 000 348 300	FY26 Charter School Lease	371,112.37	25-00110
04/08/2026	02 R 005 770 000 701 472	FY26 Free & Reduced Lunch	53,031.68	25-00111
04/08/2026	02 R 005 770 000 705 476	FY26 Breakfast	32,536.98	25-00111
04/08/2026	02 R 005 770 000 701 471	FY26 Regular Lunch	5,864.08	25-00111
04/08/2026	02 R 005 770 000 701 471	FY26 Lunch Xcents	1,147.32	25-00111
04/08/2026	02 R 005 770 000 701 300	FY26 State SNP Lunch	1,593.49	25-00111
04/16/2026	01 R 005 000 000 401 400	FY26 Fin 401, Title I	102,294.42	25-00112
04/16/2026	01 R 005 000 000 417 400	FY26 Fin 417, Title III	9,999.39	25-00112
04/24/2026	01 A 121 00	FY25 SPED Tuition	60,192.51	25-00113
04/06/2026	01 R 005 000 000 000 050	FY26 iPad repairs - Mohamed Dheeg	90.00	25-00114
04/07/2026	01 R 005 000 000 000 050	FY26 iPad repairs - Ayub Mohamed	149.00	25-00115
04/07/2026	01 R 005 000 000 000 050	FY26 iPad repairs - Abdimalik Farah	99.00	25-00115
04/07/2026	01 R 005 000 000 000 050	FY26 iPad repairs - Salma Sahal	149.00	25-00115
04/13/2026	01 R 005 000 000 000 050	FY26 Valleyfair fees	4,061.00	25-00116
04/13/2026	01 R 005 000 000 372 071	FY26 State of MN - IEP fee	1,054.28	25-00117
04/15/2026	01 R 005 000 000 000 050	FY26 iPad repairs - Muhsin Hassan	169.00	25-00118
04/21/2026	01 R 005 000 000 000 096	FY26 MLK Scholarship from SFM Mutual Ins	1,000.00	25-00119
04/24/2026	01 R 005 000 000 000 096	FY26 Donation - National Financial Svcs	1,000.00	25-00120
04/24/2026	01 R 005 000 000 000 099	FY26 Reimbursement from Victoria CarlySm	82.12	25-00120
04/24/2026	01 R 005 000 000 000 093	FY26 Gym rental - Faisal Ahmed	400.00	25-00121
04/24/2026	02 R 005 770 000 707 606	FY26 Teachers lunch	30.00	25-00121
04/24/2026	01 R 005 000 000 000 050	FY26 iPad repair - Hana Kassim	89.00	25-00121
04/27/2026	01 R 005 000 000 000 050	FY26 T-shirt purchases	14.00	25-00122
04/27/2026	01 R 005 000 000 372 071	FY26 State of MN - IEP refund	69.74	25-00122
04/30/2026	01 R 005 000 000 000 211	FY26 Gen Ed	730,423.85	25-00123
04/30/2026	01 A 121 00	FY25 SPED adj	-144,482.05	25-00123
04/23/2026	01 L 215 03	FY26 MN Dept of Revenue refund	34.39	25-00124
04/30/2026	01 R 005 000 000 000 092	ICS Interest - April 2026	6,724.79	25-00126
		Total for Cash Receipts	1,599,977.09	

CHECK DATE	CHECK NUMBER	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
04/09/2026	2232	04.06.2026	Overpayment - PR	534.53	01 L 201 00
04/15/2026	2233	000-048-20	Cleaning Services	6,870.00	01 E 005 810 000 000 305
04/15/2026	2234	1279910	Financial management and accounting services - Mar 2026	12,978.00	01 E 005 113 000 000 305
04/15/2026	2235	6358298768	Rental services 03/25/26 - 04/24/26	122.90	01 E 005 810 000 000 580
04/15/2026	2236	SR00010905	Service on frozen main line	5,169.08	01 E 005 810 000 000 350
04/15/2026	2237	2026 34292	ABC - 2026 Property Taxes - 1st half (1381 Marshall Ave) P.I.N. 342923340020	1,275.26	01 A 118 00
04/15/2026	2237	2026 34292	ABC - 2026 Property Taxes - P.I.N. 342923340047	21.52	01 A 118 00
04/15/2026	2238	M0280578	Speech/Language Services: Week Ending 03/14/26	1,468.04	01 E 030 401 000 740 394
04/15/2026	2239	2	Career Fair - linen rental	534.00	01 E 005 107 000 000 335
04/15/2026	2240	HG03312026	SPED Social Work Services 03/03/26 - 03/31/26	922.50	01 E 030 420 000 740 394
04/15/2026	2240	HG03312026	SPED Social Work Services 03/03/26 - 03/31/26	3,285.00	01 E 010 420 000 740 394
04/15/2026	2241	INV7779209	CloudBadging renewal	480.00	01 E 005 110 000 000 405
04/15/2026	2242	426	Cleaning Service - April 2026	12,855.00	01 E 005 810 000 000 305
04/15/2026	2243	2500730548	Rental cleaning services: Mops	69.45	01 E 005 810 000 000 335
04/15/2026	2243	2500736411	Rental cleaning services: Mops	69.45	01 E 005 810 000 000 335
04/15/2026	2243	2500742255	Rental cleaning services: Mops	69.45	01 E 005 810 000 000 335
04/15/2026	2243	2500748278	Rental cleaning services: Mops	69.45	01 E 005 810 000 000 335
04/15/2026	2243	2500764804	Rental cleaning services: Mops	69.45	01 E 005 810 000 000 335
04/15/2026	2243	2500777388	Rental cleaning services: Mops	69.45	01 E 005 810 000 000 335
04/15/2026	2243	2500818797	Rental cleaning services: Mops	69.45	01 E 005 810 000 000 335
04/15/2026	2243	2500872020	Rental cleaning services: Mops	71.58	01 E 005 810 000 000 335
04/15/2026	2243	2500878516	Rental cleaning services: Mops	51.94	01 E 005 810 000 000 335
04/15/2026	2243	2500884352	Rental cleaning services: Mops	51.94	01 E 005 810 000 000 335
04/15/2026	2243	2500896048	Rental cleaning services: Mops	51.94	01 E 005 810 000 000 335
04/15/2026	2243	2500901863	Rental cleaning services: Mops	51.94	01 E 005 810 000 000 335
04/15/2026	2243	2500907719	Rental cleaning services: Mops	51.94	01 E 005 810 000 000 335
04/15/2026	2243	2500913577	Rental cleaning services: Mops	51.94	01 E 005 810 000 000 335
04/15/2026	2243	2500919442	Rental cleaning services: Mops	51.94	01 E 005 810 000 000 335
04/15/2026	2243	2500925256	Rental cleaning services: Mops	51.94	01 E 005 810 000 000 335
04/15/2026	2243	2500931079	Rental cleaning services: Mops	51.94	01 E 005 810 000 000 335

CHECK DATE	CHECK NUMBER	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
04/15/2026	2243	2500936898	Rental cleaning services: Mops	53.20	01 E 005 810 000 000 335
04/15/2026	2244	000-049-20	Cleaning Services	6,870.00	01 E 005 810 000 000 305
04/15/2026	2245	OE-666418-	Copy paper	307.23	01 E 005 110 000 000 401
04/15/2026	2245	OE-QT-8907	Copy paper	614.46	01 E 005 110 000 000 401
04/15/2026	2245	OE-QT-8908	Copy paper	307.23	01 E 005 110 000 000 401
04/15/2026	2246	100085	Contracted HR Services	1,071.00	01 E 005 110 000 000 305
04/15/2026	2247	6358560988	MPPA charges	300.00	01 E 005 810 000 000 580
04/15/2026	2248	25101604	Repairs	1,360.49	01 E 005 810 000 000 350
04/15/2026	2248	25101604A	Repairs	1,010.00	01 E 005 810 000 000 350
04/15/2026	2249	8160	iPad repairs	672.00	01 E 005 630 000 000 315
04/15/2026	2250	2002 04/01	Ground maintenance - Marshall site	4,326.00	01 E 005 810 000 000 305
04/15/2026	2251	SR00011265	Preventative maintenance - April 2026	17,833.00	01 E 005 810 000 000 305
04/15/2026	2251	SR00011265	Preventative maintenance - April 2026	1,625.00	01 E 005 810 000 000 305
04/15/2026	2252	22274	Autism consulting services - March 2026	720.00	01 E 005 411 000 419 303
04/15/2026	2252	22281	SPED Coordinator services - March 2026	2,370.00	01 E 005 420 000 419 303
04/15/2026	2252	22294	SPED DCD services - March 2026	660.00	01 E 010 412 000 740 394
04/15/2026	2253	41596242	Standard Payment on copier agreement 018-1766355-000	3,498.09	01 E 005 630 000 000 560
04/15/2026	2253	41596242	Standard Payment on copier agreement 018-1766355-000	71.51	01 E 005 605 000 000 305
04/15/2026	2253	41596243	Standard Payment on Copiers agreement #021-3074986-000	2,883.22	01 E 005 630 000 000 560
04/15/2026	2253	41596243	Standard Payment on Copiers agreement #021-3074986-000	297.68	01 E 005 112 000 000 305
04/15/2026	2253	41596243	Standard Payment on Copiers agreement #021-3074986-000	93.56	01 E 005 605 000 000 305
04/15/2026	2253	41603676	Standard payment on copier agreement 003-3227729-000	3,495.00	01 E 005 630 000 000 560
04/15/2026	2253	41603676	Standard payment on copier agreement 003-3227729-000	70.00	01 E 005 605 000 000 305
04/15/2026	2254	89395093	Life/LTD/STD - April 2026	3,502.07	01 L 215 13
04/15/2026	2255	4/15/2026	Acting Athletic Director/Basketball Coach Fees	6,000.00	01 E 010 292 519 000 305
04/15/2026	2256	INV-001135	Gen Ed Consulting Service	200.00	01 E 005 720 000 000 305
04/15/2026	2256	INV-001136	SPED Consulting Service	625.00	01 E 010 420 000 740 394
04/15/2026	2257	0016/26-B	Re-branding Project 2026	3,100.00	01 E 005 107 000 000 305
04/15/2026	2258	Feb-26	SPED services 02/10/26 - 02/27/26	607.50	01 E 010 404 000 419 303
04/15/2026	2258	Mar-26	SPED services 03/03/26	67.50	01 E 010 404 000 419 303
04/15/2026	2259	151 - HGA	SPED Services	150.00	01 E 010 420 000 419 366
04/15/2026	2259	151 - HGA	SPED Services	1,575.00	01 E 010 420 000 740 394
04/15/2026	2260	10453625	Pest Control - School Care Program on 03/25/26 - Marshall Ave	62.77	01 E 005 810 000 000 350
04/15/2026	2260	10458386	Pest Control - School Care Program on 03/30/26 - Brewster St	140.40	01 E 005 810 000 000 350
04/15/2026	2260	10471358	Pest Control - School Care	112.98	01 E 005 810 000 000 350

CHECK DATE	CHECK NUMBER	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
			Program on 04/08/30/26 - Marshall Ave		
04/15/2026	2261	12160	Regular transportation - April 2026 (#5 of 7)	110,772.10	01 E 005 760 000 720 360
04/15/2026	2261	12216	Gym shuttle transportation - April 2026	5,015.00	01 E 005 760 000 720 360
04/15/2026	2261	12217	College shuttle transportation - April 2026	2,360.00	01 E 005 760 000 720 360
04/15/2026	2261	12219	Field trip transportation - March 2026	590.00	01 E 005 760 000 733 360
04/15/2026	2262	0923-00615	Waste & Recycle Containers for Marshall Ave	2,916.79	01 E 005 810 000 000 330
04/15/2026	2262	0923-00615	Waste & Recycle Containers for Marshall Ave	3,096.30	01 E 005 810 000 000 330
04/15/2026	2262	0923-00615	Waste & Recycle Containers for Brewster St location	1,926.07	01 E 005 810 000 000 330
04/15/2026	2262	0923-00615	Waste & Recycle Containers for Brewster St location	2,097.34	01 E 005 810 000 000 330
04/15/2026	2263	126239	Audiology Services	93.75	01 E 010 405 000 740 394
04/15/2026	2264	12114	Transportation Services - Wheelchair van - March 2026	4,800.00	01 E 005 760 000 720 360
04/15/2026	2265	1387	Off/On site Early Childhood Special Education Services 01/27/26 - 03/26/26	88.77	01 E 010 412 000 420 303
04/15/2026	2265	1387	Off/On site Early Childhood Special Education Services 01/27/26 - 03/26/26	552.53	01 E 010 412 011 420 303
04/15/2026	2265	1387	Off/On site Early Childhood Special Education Services 01/27/26 - 03/26/26	15.40	01 E 010 420 000 419 366
04/15/2026	2266	4011326	Inspection	378.00	01 E 005 810 000 000 350
04/15/2026	2267	03.21.2026	Mobile HotSpots Acct #215115902 (02/21/26 - 03/20/26)	271.00	01 E 005 810 000 000 320
04/15/2026	2267	03.22.2026	Mobile HotSpots Acct #997941630 02/21/26 - 03/20/26	79.70	01 E 005 810 000 000 320
04/15/2026	2267	3/21/2026	Mobile HotSpots Acct #972271080 (02/21/26 - 03/20/26), previous balance due	450.00	01 E 005 810 000 000 320
04/15/2026	2267	3/21/2026	Mobile HotSpots Acct #972271080 (02/21/26 - 03/20/26), previous balance due	450.00	01 E 005 810 000 000 320
04/15/2026	2268	1015992	Phone Service 04/06/26 - 05/05/26	595.90	01 E 005 110 000 000 320
04/15/2026	2269	1089254	Can liners	868.31	01 E 005 810 000 000 401
04/15/2026	2270	2603	Consulting Services for DHH students 03/03/26 - 03/30/26	735.00	01 E 010 405 000 740 394
04/15/2026	2270	2603	Consulting Services for DHH students 03/03/26 - 03/30/26	105.00	01 E 010 420 000 419 366
04/15/2026	2271	4/15/2026	Athletic Director Assistant	1,600.00	01 E 010 292 519 000 305
04/30/2026	2272	04.20.2026	Hung banner on the wall of the HS Building and removed the metal shutter from	600.00	01 E 005 810 000 000 350

CHECK DATE	CHECK NUMBER	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
			kitchen window		
04/30/2026	2272	04.20.26	Hung banner on the wall	300.00	01 E 005 810 000 000 350
04/30/2026	2272	04.21.2026	Repair the switch and motion sensor in classroom #103	200.00	01 E 005 810 000 000 350
04/30/2026	2273	126577	US & LS Food Recycling - March 2026	431.20	02 E 005 770 000 701 305
04/30/2026	2274	000-050-20	Cleaning Services	6,870.00	01 E 005 810 000 000 305
04/30/2026	2275	OE-QT-8926	Napkins	179.67	02 E 005 770 000 701 401
04/30/2026	2275	OE-QT-8936	Bath tissue	163.14	01 E 005 810 000 000 401
04/30/2026	2275	OE-QT-8938	Bath tissue, bleach, hand soap and towels	446.68	01 E 005 810 000 000 401
04/30/2026	2275	OE-QT-8942	Napkins	179.67	02 E 005 770 000 701 401
04/30/2026	2276	Mar-26	OT & PT Services - March 2026	36.05	01 E 010 420 000 419 366
04/30/2026	2276	Mar-26	OT & PT Services - March 2026	194.67	01 E 010 404 000 740 394
04/30/2026	2276	Mar-26	OT & PT Services - March 2026	836.65	01 E 010 420 000 740 394
04/30/2026	2277	AI7YW3B	Toner	552.00	01 E 005 108 000 000 401
04/30/2026	2278	100086	Contracted HR Services	1,071.00	01 E 005 110 000 000 305
04/30/2026	2279	159	Transportation Services - Regular vans 04/01/26 - 04/30/26	42,000.00	01 E 005 760 000 720 360
04/30/2026	2280	6358831833	Rental services 04/23/26 - 05/22/26	274.95	01 E 005 810 000 000 580
04/30/2026	2281	778	ELL Services - Apr 2026	5,000.00	01 E 010 219 000 317 305
04/30/2026	2282	230106	SPED Licenses	1,199.98	01 E 005 420 000 419 406
04/30/2026	2283	04.20.2026	Cleaning services	4,000.00	01 E 005 810 000 000 305
04/30/2026	2284	04.14.2026	Reimbursement - Tuition - Spring 2026	1,000.00	01 E 010 204 000 414 389
04/30/2026	2285	12905-5178	iiQ Platform subscription 05/01/26 - 04/30/27	648.92	01 E 005 108 000 000 405
04/30/2026	2285	12905-5178	iiQ Platform subscription 05/01/26 - 04/30/27	3,244.52	01 A 131 00
04/30/2026	2286	04.05.2026	Legal Benefits - April 2026	277.15	01 L 215 20
04/30/2026	2287	41837282	Insurance charge on copier agreement 003-3227729-000	71.01	01 E 005 605 000 000 305
04/30/2026	2287	41837283	Standard Payment on Copiers agreement #021-3074986-000	2,883.22	01 E 005 630 000 000 560
04/30/2026	2287	41837283	Standard Payment on Copiers agreement #021-3074986-000	93.56	01 E 005 605 000 000 305
04/30/2026	2288	1018065	IT cables	225.40	01 E 005 108 000 000 456
04/30/2026	2289	1089	SPED van transportation 04/01/26 - 04/30/26	36,400.00	01 E 005 760 000 723 360
04/30/2026	2289	1090	Regular van transportation 04/01/26 - 04/30/26	2,800.00	01 E 005 760 000 720 360
04/30/2026	2289	1091	After School transportation 04/06/26 - 04/29/26	6,240.00	01 E 005 760 000 717 360
04/30/2026	2289	1092	Temporary van transportation 04/06/26 - 04/30/26	1,400.00	01 E 005 760 000 720 360
04/30/2026	2290	4607445429	Preventative Maintenance services 05/01/26 - 07/31/26	1,289.52	01 E 005 810 000 000 350
04/30/2026	2291	245322	FY27 Financial Management Software Licenses 07/01/26 - 06/30/27	19,149.79	01 A 131 00
04/30/2026	2292	HGE 0426	ES Breakfast and Lunch	57,138.84	02 E 005 770 000 701 490
04/30/2026	2292	HGE 0426	ES Breakfast and Lunch	-15,000.00	02 E 005 770 000 701 490
04/30/2026	2292	HGE 0426	ES Breakfast and Lunch	-4,684.21	02 E 005 770 000 701 490
04/30/2026	2292	HGE 0426	ES Breakfast and Lunch	32,760.52	02 E 005 770 000 705 490

CHECK DATE	CHECK NUMBER	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
04/30/2026	2292	HGS 0426	Secondary Breakfast and Lunch	10,685.07	02 E 005 770 000 705 490
04/30/2026	2292	HGS 0426	Secondary Breakfast and Lunch	21,805.65	02 E 005 770 000 701 490
04/30/2026	2293	4023029	Inspection	669.00	01 E 005 810 000 000 350
04/30/2026	2294	M0281897	Speech/Language Services: Week Ending 03/28/26	890.82	01 E 030 401 000 740 394
04/30/2026	2294	M0283281	Speech/Language Services: Week Ending 04/11/26	1,020.18	01 E 030 401 000 740 394
04/30/2026	2295	26-1067	Shredding services	156.00	01 E 005 110 000 000 305
04/16/2026	202500385	7716987661	Health & Dental Insurance Premiums - April 2026	163,672.01	01 L 215 10
04/16/2026	202500385	7716987661	Health & Dental Insurance Premiums - April 2026	6,402.26	01 L 215 09
04/16/2026	202500386	2604545970	Service charge 03/02/26 - 04/01/26	105.24	01 E 005 112 000 000 305
04/16/2026	202500387	04.13.2026	Cell phone services	534.72	01 E 005 810 000 000 320
04/16/2026	202500388	971015367	Gas & Electric usage (Acct 51-4150290-1) 02/25/26 - 03/28/26	12,305.49	01 E 005 810 000 000 330
04/16/2026	202500389	04.02.2026	Water & Sewer usage: Brewster St (Acct 0512645)	524.96	01 E 005 810 000 000 330
04/15/2026	202500390	20260415AD	Payroll accrual	1,570.77	01 L 215 02
04/15/2026	202500390	20260415AD	Payroll accrual	23,469.62	01 L 215 02
04/15/2026	202500390	20260415AD	Payroll accrual	159.67	02 L 215 02
04/15/2026	202500390	20260415AD	Payroll accrual	18,368.30	01 L 215 05
04/15/2026	202500390	20260415AD	Payroll accrual	342.63	02 L 215 05
04/15/2026	202500390	20260415AD	Payroll accrual	4,295.82	01 L 215 05
04/15/2026	202500390	20260415AD	Payroll accrual	80.12	02 L 215 05
04/15/2026	202500390	20260415AF	Payroll accrual	18,368.30	01 L 215 05
04/15/2026	202500390	20260415AF	Payroll accrual	342.63	02 L 215 05
04/15/2026	202500390	20260415AF	Payroll accrual	4,295.82	01 L 215 05
04/15/2026	202500390	20260415AF	Payroll accrual	80.12	02 L 215 05
04/15/2026	202500391	20260415AD	Payroll accrual	700.00	01 L 215 11
04/15/2026	202500392	20260415AD	Payroll accrual	161.40	01 L 215 12
04/15/2026	202500393	20260415AD	Payroll accrual	15,306.49	01 L 215 03
04/15/2026	202500393	20260415AD	Payroll accrual	90.65	02 L 215 03
04/15/2026	202500393	20260415AD	Payroll accrual	150.00	01 L 215 03
04/15/2026	202500394	20260415AD	Payroll accrual	0.00	01 L 215 06
04/15/2026	202500394	20260415AD	Payroll accrual	20,983.48	01 L 215 06
04/15/2026	202500394	20260415AF	Payroll accrual	-506.10	01 L 215 06
04/15/2026	202500394	20260415AF	Payroll accrual	25,730.98	01 L 215 06
04/15/2026	202500395	20260415AD	Payroll accrual	100.00	01 L 215 11
04/15/2026	202500396	20260415AD	Payroll accrual	8,542.86	01 L 215 07
04/15/2026	202500396	20260415AD	Payroll accrual	359.21	02 L 215 07
04/15/2026	202500396	20260415AF	Payroll accrual	9,857.18	01 L 215 07
04/15/2026	202500396	20260415AF	Payroll accrual	414.46	02 L 215 07
04/15/2026	202500397	20260415AD	Payroll accrual	25.00	01 L 215 14
04/20/2026	202500398	04.20.2026	Lease Payment: April 2026	153,473.96	01 E 005 850 000 348 570
04/30/2026	202500399	973103778	Brewster Bldg Gas & Electric Services (Acct 51-0012816109-4): 03/05/26 - 04/06/26	6,331.37	01 E 005 810 000 000 330
04/30/2026	202500400	04.02.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	167.50	01 E 005 940 000 000 340

CHECK DATE	CHECK NUMBER	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
04/30/2026	202500400	04.02.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	582.67	01 E 005 940 000 000 340
04/30/2026	202500400	04.02.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	3,468.53	01 E 005 110 000 000 270
04/30/2026	202500400	04.02.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	6,156.79	01 E 005 940 000 000 340
04/30/2026	202500401	04.28.2026	Internet & Phone Services-Brewster St (Acct Ending 8265)	587.77	01 E 005 810 000 000 320
04/30/2026	202500402	04.28.26	Internet & Phone Services-Brewster St (Acct Ending 8307)	587.77	01 E 005 810 000 000 320
04/30/2026	202500403	20260430AD	Payroll accrual	1,570.77	01 L 215 02
04/30/2026	202500403	20260430AD	Payroll accrual	24,204.68	01 L 215 02
04/30/2026	202500403	20260430AD	Payroll accrual	159.67	02 L 215 02
04/30/2026	202500403	20260430AD	Payroll accrual	18,475.25	01 L 215 05
04/30/2026	202500403	20260430AD	Payroll accrual	342.63	02 L 215 05
04/30/2026	202500403	20260430AD	Payroll accrual	4,320.84	01 L 215 05
04/30/2026	202500403	20260430AD	Payroll accrual	80.12	02 L 215 05
04/30/2026	202500403	20260430AF	Payroll accrual	18,475.25	01 L 215 05
04/30/2026	202500403	20260430AF	Payroll accrual	342.63	02 L 215 05
04/30/2026	202500403	20260430AF	Payroll accrual	4,320.84	01 L 215 05
04/30/2026	202500403	20260430AF	Payroll accrual	80.12	02 L 215 05
04/30/2026	202500404	20260430AD	Payroll accrual	700.00	01 L 215 11
04/30/2026	202500405	20260430AD	Payroll accrual	161.40	01 L 215 12
04/30/2026	202500406	20260430AD	Payroll accrual	15,667.78	01 L 215 03
04/30/2026	202500406	20260430AD	Payroll accrual	90.65	02 L 215 03
04/30/2026	202500406	20260430AD	Payroll accrual	150.00	01 L 215 03
04/30/2026	202500407	20260430AD	Payroll accrual	0.00	01 L 215 06
04/30/2026	202500407	20260430AD	Payroll accrual	21,167.26	01 L 215 06
04/30/2026	202500407	20260430AF	Payroll accrual	25,956.37	01 L 215 06
04/30/2026	202500408	20260430AD	Payroll accrual	100.00	01 L 215 11
04/30/2026	202500409	20260430AD	Payroll accrual	8,728.06	01 L 215 07
04/30/2026	202500409	20260430AD	Payroll accrual	359.21	02 L 215 07
04/30/2026	202500409	20260430AF	Payroll accrual	10,070.88	01 L 215 07
04/30/2026	202500409	20260430AF	Payroll accrual	414.46	02 L 215 07
04/30/2026	202500410	20260430AD	Payroll accrual	25.00	01 L 215 14
04/24/2026	202500411	04.24.2026	Water & Sewer usage: Marshall Ave (Acct 0503405)	922.76	01 E 005 810 000 000 330
04/15/2026	202500412	04.15.2026	Credit Card Payment AP Invoice.	20.00	01 E 005 108 000 000 405
04/15/2026	202500412	04.15.2026	Credit Card Payment AP Invoice.	550.85	01 E 010 203 000 000 430
04/15/2026	202500412	04.15.2026	Credit Card Payment AP Invoice.	267.13	01 E 005 110 000 000 401
04/15/2026	202500412	04.15.2026	Credit Card Payment AP Invoice.	891.25	01 E 005 107 000 000 401

CHECK DATE	CHECK NUMBER	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
04/15/2026	202500412	04.15.2026	Credit Card Payment AP Invoice.	756.00	01 E 010 203 000 000 369
04/15/2026	202500412	04.15.2026	Credit Card Payment AP Invoice.	343.00	01 E 010 203 000 000 369
04/15/2026	202500412	04.15.2026	Credit Card Payment AP Invoice.	9.86	01 E 005 810 000 000 401
04/15/2026	202500413	04.15.2026	Credit Card Payment AP Invoice.	184.97	01 E 005 108 000 000 405
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	42.04	01 E 005 110 000 000 401
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	115.50	01 E 010 203 000 000 401
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	43.19	01 E 010 201 000 000 430
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	23.33	01 E 010 810 000 000 401
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	55.56	01 E 010 203 000 000 401
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	209.88	01 E 030 212 000 000 430
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	64.81	01 E 005 107 000 000 401
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	13.16	01 E 010 203 000 000 401
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	255.97	01 E 005 110 000 000 401
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	-91.21	01 E 010 212 000 000 430
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	-47.67	01 E 010 212 000 000 430
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	-164.09	01 E 010 212 000 000 430
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	-7.69	01 E 010 203 000 000 430
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	146.59	01 E 010 203 000 000 401
04/15/2026	202500414	04.15.2026	Credit Card Payment AP Invoice.	194.65	01 E 005 107 000 000 401
04/15/2026	202500415	04.15.2026	Credit Card Payment AP Invoice.	50.00	01 E 005 110 000 000 820
04/15/2026	202500415	04.15.2026	Credit Card Payment AP Invoice.	99.87	01 E 005 107 000 000 490
04/15/2026	202500415	04.15.2026	Credit Card Payment AP Invoice.	209.91	01 E 030 211 000 000 490
04/15/2026	202500415	04.15.2026	Credit Card Payment AP Invoice.	26.35	01 E 010 203 000 000 490
04/15/2026	202500416	04.15.2026	Credit Card Payment AP Invoice.	4,521.70	01 E 005 107 000 000 490
04/15/2026	202500417	04.15.2026	Credit Card Payment AP Invoice.	780.00	01 E 005 110 000 000 329
04/15/2026	202500417	04.15.2026	Credit Card Payment AP Invoice.	468.00	01 E 005 110 000 000 329
04/15/2026	202500418	04.15.2026	Credit Card Payment AP Invoice.	16.45	01 E 010 203 000 000 401
04/15/2026	202500418	04.15.2026	Credit Card Payment AP Invoice.	36.18	01 E 005 110 000 000 401

CHECK DATE	CHECK NUMBER	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT	ACCOUNT NUMBER
04/15/2026	202500419	04.15.2026	Credit Card Payment AP Invoice.	35.00	01 E 010 203 000 000 369
04/15/2026	202500419	04.15.2026	Credit Card Payment AP Invoice.	437.50	01 E 010 203 000 000 369
04/15/2026	202500420	04.15.2026	Credit Card Payment AP Invoice.	92.14	01 E 010 203 000 000 490
04/15/2026	202500421	04.15.2026	Credit Card Payment AP Invoice.	69.67	01 E 010 203 000 000 490
04/15/2026	202500422	04.15.2026	Credit Card Payment AP Invoice.	265.00	01 E 005 108 000 000 305
04/15/2026	202500423	04.15.2026	Credit Card Payment AP Invoice.	25.00	01 E 005 107 000 000 440
04/15/2026	202500423	04.15.2026	Credit Card Payment AP Invoice.	32.84	01 E 005 107 000 000 440
04/15/2026	202500424	04.15.2026	Credit Card Payment AP Invoice.	51.93	01 E 005 760 000 733 360
04/15/2026	202500424	04.15.2026	Credit Card Payment AP Invoice.	33.97	01 E 005 760 000 733 360
04/15/2026	202500425	04.15.2026	Credit Card Payment AP Invoice.	394.85	01 E 030 810 000 000 401
04/15/2026	202500426	04.15.2026	Credit Card Payment AP Invoice.	96.63	01 E 010 292 519 000 401

Totals for checks 1,176,447.64

Batch	Acct Nbr	Description	Amount	Post Date
25-00064	50 L 205 00	Ramsey County - ABC - 2026 Property Taxe	-1,275.26	04/15/2026
25-00064	50 E 005 850 000 000 896	Ramsey County - ABC - 2026 Property Taxe	1,275.26	04/15/2026
25-00064	50 L 205 00	Ramsey County - ABC - 2026 Property Taxe	-21.52	04/15/2026
25-00064	50 E 005 850 000 000 896	Ramsey County - ABC - 2026 Property Taxe	21.52	04/15/2026
		Totals for 25-00064	0.00	
25-00065	01 E 010 412 000 740 394	Reclass Indigo DCD Services for Carrie G	-210.00	04/29/2026
25-00065	01 E 010 402 000 740 394	Reclass Indigo DCD Services for Carrie G	210.00	04/29/2026
		Totals for 25-00065	0.00	
25-00066	01 A 101 06	To record ICS transfers - April 2026	173,792.48	04/30/2026
25-00066	01 A 101 07	To record ICS transfers - April 2026	-173,792.48	04/30/2026
		Totals for 25-00066	0.00	
25-00067	01 E 005 108 000 000 315	Move OpenAI on the Divvy card on inv 08.	-140.00	04/30/2026
25-00067	01 E 005 108 000 000 405	Move OpenAI on the Divvy card on inv 08.	140.00	04/30/2026
		Totals for 25-00067	0.00	
25-00068	01 A 101 06	FY26 Overpayment of PR check to Khandra	534.53	04/09/2026
25-00068	01 L 201 00	FY26 Overpayment of PR check to Khandra	-534.53	04/09/2026
		Totals for 25-00068	0.00	
		Total for Journal Entries	0.00	