



Meeting: Board of Directors Regular Meeting

Date: Wednesday, March 25, 2020

Time: 5:30 P.M.

Location: Woodbury Leadership Academy 8089 Globe Dr. Woodbury, MN 55125- Gym

AGENDA

1.Meeting Call to Order and Roll Call (Mandi Folks)

1.1 Meeting Call to Order (Mandi Folks, Board Chair)

1.2 Roll Call (Mandi Folks, Board Chair)

2. WLA Mission and Vision (Jess Erickson)

- a. The mission of WLA is to utilize leadership-based programs and strategies grounded in solid research, combined with the demonstrated success of Core Knowledge Curriculum as a basis of a rigorous overall educational program that builds strong skills in math, reading, literature, writing, music, science, and technology
- b. The vision of WLA is to be a school where students and graduates become exceptional leaders and are prepared to take on the academic and leadership challenges they will face in high school and beyond.

3. Approval of Agenda/Meeting Minutes (Presenter: Mandi Folks, Board Chair)

3.1 Approval of meeting agenda

Motion: _____ 2nd: _____ Vote: _____

3.2 Approval of February 26, 2020 and March 16, 2020 Board Minutes

Motion: _____ 2nd: _____ Vote: _____

4. Conflict of Interest Declaration (Presenter: Mandi Folks, Board Chair)

5. Public Comment (Presenter: Mandi Folks, Board Chair)

5.1 Delegation of Public Comment Items (if necessary)

6. Board and Administration Reports

6.1 Board Report (Mandi Folks)

6.2 Executive Director Report (Kathleen Mortensen)

6.3 Financial Director Report (Judith Darling, BKDV)

6.4 Finance Committee Report and VOA Finance Report(Jolene Skordahl, Board Chair)

6.4.1 Accept January Financials and February Finance Committee Minutes
Motion: _____ 2nd: _____ Vote: _____

7. Board Training, Discussion, and Business (Presenter: Mandi Folks, Board Chair)

- 7.1 Executive Directors Performance Committee
- 7.2 Elections Committee
- 7.3 2019-2020 School Calendar Changes
- 7.4 Data Practices training
- 7.5 Provide the WBWF report for board review

8. Board Communication & Future Items (Presenter: Mandi Folks, Board Chair)

- 8.1 Board Communication/Future Agenda Items- Reflection

9. Housekeeping (Presenter: Mandi Folks, Board Chair)

Next Regularly Scheduled WLA Board of Directors Meeting
Date: Wednesday, April 22, 2020
Time: 5:30 P.M.
Location: 8089 Globe Dr. Woodbury, MN- gym

10. Adjournment (Presenter: Mandi Folks, Board Chair)

Adjournment
Motion: _____ 2nd _____ Vote: _____

Woodbury Leadership Academy
Board of Directors Meeting Minutes
Regular Meeting
February 26, 2020



Directors Present: Jessica Erickson, Mandi Folks, Claudia George, Jason Livingston, Jolene Skordahl

Directors Absent: Shannon Kelly

Administration/Advisors Present: Kathy Mortensen (Executive Director), Rod Haenke (VOA)

Others in Attendance: WLA staff, student & family members

1. Meeting Call to Order and Roll Call

1.1 Meeting Call to Order

Ms Folks called the meeting to order at 5:30 PM.

1.2 Roll Call

Ms Baumann took roll call.

2. WLA Mission and Vision

Mr Livingston read the WLA Mission and Vision Statements.

3. Approval of Agenda/Meeting Minutes

3.1 Approval of Meeting Agenda

Ms Erickson moved "to amend the agenda to move item 7.1 to 6.1a, to change 6.1 to 6.1b and to add under item 6.6 1st Reading of Policy 709." Seconded by Ms George. Motion passed unanimously.

3.2 Approval of January 29, 2020 Board Minutes

Ms Erickson moved "to approve the January 29, 2020 Board meeting minutes." Ms Skordahl seconded. Motion passed unanimously.

4. Conflict of Interest Declaration

Ms Folks asked if there were any conflicts of interest for items on the agenda. None were noted.

5. Public Comment

5.1 Delegation of Public Comment Items

There was no public comment.

6. Board and Administration Reports

6.1a. DC Scholarship Presentations

Andy Sharp, WLA Dean of Students, reminded the Board that a requirement to receive a scholarship for the DC trip was for students to write an essay and present to the Board.

Angelo Richardson, a 7th grade student at WLA, spoke to the board on why he wanted to go to

DC, what he wanted to see and learn while there and the connection between his family's history and Washington, DC.

6.1b. Board Report

Ms Folks shared Thank You cards to the Board that were prepared by students when gratitude was the virtue of the month. She also shared her appreciation for being on a board that had a positive working relationship with the director. At Ms Folks' request, Ms Mortensen shared information from a Superintendent's Conference she recently attended. Ms Mortensen stated that many school leaders in attendance expressed problems working with their school boards. She shared a summary of factors identified as to what makes a good board, and factors that result in a dysfunctional board. She also distributed and reviewed a handout "The ABC's of Great Authorizer/Charter School Relations." Ms Mortensen expressed appreciation for the partnership she has working with the current school board.

Ms Folks reported that a self-nomination form for the open parent seat has been received. Ms Erickson and Ms Folks will interview this nominee and provide a recommendation to the Board. Board action is required to seat a new member.

6.2 Executive Director Report

Ms Mortensen highlighted several items in the Director's Report included in the Board Packet:

- Facilities renovation planning continues; initial plan is over budget
- Discussion of busing fees will be deferred to 2021-22, too late to implement for next school year
- Enrollment lottery was held February 3rd, numbers are on track with last year and with forecast
- 2020-2021 school calendar drafted with staff & parent input, similar to ISD 833
- Teachers are working on Domain Writing
- New Middle School Science teacher, Joseph Kaliszewski, recently started
- Reviewed a COVID-19 Action Plan and COVID-19 information to be shared with families. There was discussion about how teaching would continue if COVID-19 resulted in WLA closing.

6.3 Financial Director Report

Ms Skordahl reported that Judith Darling, BerganKDV, stated at the Finance meeting that WLA is on track with spending within the approved budget. WLA has not yet received the invoice for last summer's building remodel.

6.4 Finance Committee Report

Ms Skordahl reported the Finance Committee met and discussed the ADM forecast and payroll needs for 2020-21, and applying for a Line of Credit. The YMCA 2020-21 contract and charging families for busing was discussed, but more information is needed on these items.

6.4.1 Accept January Financials and February Minutes

Ms Skordahl moved "to accept the January 2020 Financial Statements and February 2020 Finance Committee minutes." Msr Livingston seconded. Motion passed unanimously.

6.5 Facilities Committee Report

Mr Livingston reported the Committee met, with Shawn Smith (Wildamere) present and the terms of the Lease Amendment were reviewed - proposed Lease Amendment is included in the Board packet. Doug Feickert (Colliers Architecture) was also present and discussed space

planning. Buildout was budgeted at \$1.0M-\$1.1 M, but bids came in at \$1.3 M-\$1. 5M. Doug will review plans to identify areas where costs can be trimmed without materially changing the design. The Landlord selected Wexford to do the work, the same contractor that did the work on 1st floor last summer. Wexford believes 3rd floor work could be completed by the end of June, and 1st and 2nd floor could be done by the end of July.

6.5.1 Accept December, January and February Facilities Minutes

Mr Livingston moved "to accept the December 2019, January 2020 and February 2020 Facilities Committee minutes." Ms Skordahl seconded. Motion passed unanimously.

6.6 Governance Committee Report

Ms Erickson reported that Governance Committee discussed the public comment at a past meeting regarding food allergies and food in the classrooms. They reviewed other schools' policies and practices and WLA's Wellness policy. The committee determined that this issue is not a board decision, but should be addressed by school administration.

The committee also did a final review of policy 538 Enrollment. And discussed starting work on policy 709 Student Transportation since Finance is discussing the possibility of assessing transportation fees.

6.6.1 Accept February Governance Minutes, Second Reading of Policy 538 and First Reading of Policy 709.

Ms Erickson moved "to accept the February Governance Committee minutes and second reading of Policy 538 Enrollment Admissions Policy and first reading of Policy 709 Student Transportation Safety Policy." Ms Skordahl seconded. Motion passed unanimously.

7. Board Training, Discussion and Business

7.1 DC Scholarship Presentations

Moved to 6.1a

7.2 2020-2021 School Calendar

The proposed school calendar in the board packet was based on ISD 833's calendar, with a few changes based on input from a group of parents and WLA staff. There was discussion.

Ms Erickson moved "to approve the 2020-2021 School Year Calendar." Ms Skordahl seconded. Motion passed unanimously. Board members requested the school work with the PTO to prepare an Activity Calendar.

7.3 Board Training: Review By-Laws, Open Meeting Law, Charter School Statute, VOA Expectations

Bylaws: Ms Folks distributed a handout "Essential Ingredients for Good Bylaws" which listed 10 items. The list was reviewed and discussed. The idea of an Academic Performance Committee was brought up and Ms Mortensen and Ms George volunteered to look into establishing this committee.

Open Meeting Law: A summary of the Minnesota Open Meeting Law was distributed. Ms Folks reviewed the purpose of Open Meeting Law and requirements of the law.

Charter School Statute: Ms Folks explained that charter schools are public schools and are held to the same standards as traditional public schools. However, there are differences such as enrollment policies (school of choice and lottery), board composition (teachers on the board), and funding streams (no access to bonding referendums).

VOA Expectations: Mandi distributed copies of "The ABC's of Great Authorizer/Charter Relations," and copies of the previous year VOA Charter School Board Meeting Observation Form. She shared that VOA also does an annual Governance Report and Finance Report and

requested Committee chairs to share these reports at the next Board meeting. Ms Mortensen shared that VOA was a great resource for her and that the relationship was collaborative. She shared VOA launched a School Leadership Team for leaders of their schools and the group is also a great resource. Ms Folks reviewed the highlights of a working partnership between a school and their authorizer.

7.4 Ratify Agreements

Ms Folks moved "to ratify the employment agreement for Joseph Kaliszewski." Seconded by Ms Erickson. Motion passed unanimously

7.5 Early Childhood Program

Ms Mortensen shared that VOA has been encouraging WLA to look into starting a preschool program for 3-5 year olds. She asked for thoughts from the Board, whether this was something that should be looked into. The soonest that a program could be started would be the 2021-22 school year. A suggestion was made to structure the program so participants would have preference for Kindergarten enrollment. Board members requested Ms Mortensen bring more information back to the board on a preschool program.

8. Board Communication & Future Items

8.1 Board Communication/Future Agenda Items – Reflection

Items suggested for the March board meeting include reporting back on an Academic Performance Committee, starting the Director Evaluation process, and a report back on the interview of the applicant for an open Board seat.

Due to Spring Break, Board members agreed that all committee meetings will be moved back one week:

- Facilities committee: March 17 at 4:30 PM
- Governance Committee: March 18 at 4:30 PM
- Finance Committee: March 19 at 4:30 PM

Board members appreciated having a student presentation at the meeting and suggested bringing in students more often. Student council will be contacted for a future meeting.

9. Housekeeping

Next regularly scheduled WLA Board of Directors Meeting

Ms Folks stated the next regular meeting is scheduled for Wednesday, March 25 26, 2020 at 5:30 PM in the gym at 8089 Globe Drive, Woodbury, MN.

10. Adjournment

Mr Livingston moved "to adjourn." Ms Erickson seconded. Motion passed unanimously. The meeting adjourned at 7:21 PM.

Minutes drafted by Nancy Baumann, Board Clerk (non-Board member); submitted by Jessica Erickson,
Board Secretary.

Woodbury Leadership Academy
Board of Directors Minutes
Special Meeting
March 16, 2020



Directors Present: Jessica Erickson, Claudia George, Jolene Skordahl

Directors Attending Virtually: Mandi Folks, Jason Livingston

Directors Absent: Shannon Kelly

Administration/Advisors Present: Dr Kathleen Mortensen (Executive Director)

Others in Attendance: None

Meeting Call to Order

Ms Folks called the meeting to order at 11:00 AM.

Roll Call

Ms Baumann took roll call.

Approving the plan for offsite learning in the event that WLA decides to close

Ms Folks stated that the meeting was called to approve a plan for offsite learning, stating that the Board was there to support school administration, however needed. Ms Mortensen distributed copies of a "Mandatory Covid-19 School Closure Plan." She explained that the Governor had closed schools March 18-27 to allow schools 8 days to plan and prepare a distance learning program. Although not yet formally announced, the expectation is that distance learning will launch on March 30 and that students will not return to the classroom at that time. She requested the Board review and approve the proposed closure plan.

There was discussion as to the purpose of the current school closure, the need to clarify with parents when to anticipate distance learning, and to share expectations of parents during the closure and distance learning timeframes.

Ms Mortensen reviewed the main topics covered in the plan:

- Communications
- Curriculum and Instruction
- General Operations

There was discussion on all topics, with Board members providing input and comments. Board members discussed running a pilot program to test distance learning prior to launch on March 30.

Ms Erickson moved "to accept WLA's Mandatory Covid-19 School Closure Distance Learning Plan, with allowing Ms Mortensen authority to make minor modifications, as needed." Ms Skordahl seconded. A roll call vote was taken. Ms Erickson, Ms Folks,

Ms George, Mr Livingston and Ms Skordahl voted for the plan. Motion passed unanimously.

Protocol for upcoming Board committee meetings

Ms Mortensen suggested that March committee meetings be rescheduled, given the current situation. Members discussed and decided committees would meet as follows:

- Facilities Committee – postpone until March 24
- Governance Committee – postpone until second week in April
- Finance Committee – hold the meeting as scheduled on Thursday, March 19

Housekeeping

Next regularly scheduled WLA Board of Directors Meeting

The next regular meeting is scheduled for Wednesday, March 25, 2020 at 5:30 PM in the gym at 8089 Globe Drive, Woodbury, MN.

Adjournment

Ms Skordahl moved “to adjourn.” Ms George seconded. Motion passed unanimously. The meeting adjourned at 11:55 AM.

Minutes drafted by Nancy Baumann, Board Clerk (non-Board member); submitted by Jessica Erickson, Board Secretary.

**WOODBURY LEADERSHIP ACADEMY
DIRECTOR REPORT, MARCH 25, 2020**

Dr. Kathleen Mortensen

I. Organizational Leadership

Exercise strong leadership skills in promoting the mission and vision of the school

Work collaboratively with the School Board and staff to develop an ongoing strategic planning process to achieve the mission of Woodbury Leadership Academy. (WLA)

- WLA enrollment update: As of 3/21/2020, we have 473 students enrolled.
- The Finance Committee met on March 19th and 23rd.
- A Special Board Meeting was held on March 16th.
- A special education team meeting was held on March 16th.
- Enrollment has significantly slowed down, presumably due to the COVID-19 situation.
- In addition to planning for and training staff to launch a fully on-line distance learning program, various WLA staff members have assisted with developing processes and systems for managing this significant change for educational delivery. As all this unfolds, planning is also underway for any ramifications to programming that may be caused by a potential “Shelter in Place” situation.
- The VOA SLT meeting was held on March 12th. Daily calls are currently made with the Commissioner of Education at MDE, VOA and School Leaders.
- The five-year, authorizer renewal audit was held from 7:45-11:00 on March 19th.

II. Instructional Leadership

Monitor the development, implementation and evaluation of curricular programs and ensure that all initiatives are student focused and aligned with the school’s mission and vision. Provide leadership in the articulation among all instructional levels as well as special services within the school

- All WLA staff members have moved to an “all hands on deck” situation to launch a distance learning program. All training and leadership at this time, is tightly focused on that.
- We are currently looking at the possibility of running the STEM Summer School program in a distance learning or a hybrid learning setting, with the hope that some on-site learning would be possible by that time. The program is slated to run during the morning hours, Monday-Thursday, for the last three weeks in June.

III. Financial Management

Exercise proactive leadership in organizing the school's resources to best meet the needs of all students.

- BergenKDV is making some changes in their service delivery model and we will be working with an additional member of their team for our financial oversight.
- We have condensed WLA belongings into some vacant areas on 3rd floor that won’t be undergoing remodeling. We have contacted the pod storage company to pick up the pod located in the parking lot.

IV. Human Resource Management

Provide staff supervision and conduct/oversee annual performance appraisals, which includes three formal observations, one per trimester, for each instructional staff member, including special education and educational assistants.

- There are significant and ongoing changes in the areas of FMLA and unemployment benefits due to the COVID-19 outbreak. At this point there are not any WLA staff members who've had their position cut. There are a few employees who have requested to cut back on their hours.
- I have drafted a succession plan in the event that I become ill or need to care for a loved one. I have asked several people for input to that plan and will bring a draft to the board meeting.
- Positions are being posted for the coming school year for music, middle school science, middle school social studies, and for a fifth grade classroom teacher position.
- I will be working with a small core of WLA employees and a consultant to review pay scales prior to drafting employment agreements for the 2020-2021 school year.

Oversee conflict resolution and all other personnel matters

- There are no issues at this time.

V. Provision for a Safe and Effective Learning Environment

Monitor reporting systems involving health and safety of students

- The required Distance Learning Plan is attached herein. This plan is required to be posted on school websites by March 27th. The plan is based on the plan that was approved by the WLA Board of Directors at the March Special Board Meeting, but has been expanded to clarify and address MDE expectations.
- All staff members have been inundated with information regarding COVID-19 from the MDE, MDH, and CDC.

VI. Communications Management

Oversee communication system between school and parents through various means, including the WLA Family Newsletter, at minimum once a month, and oversee development and implementation of student/parent activities

- The Middle School Open House was held on Tuesday evening, February 25th. This was an opportunity for families to meet with teachers and explore middle school curriculum, schedules, and programming.
- Dr. Knight, DDS, presented to numerous classrooms on February 27th, about dental care and health.
- Parent-Teacher Conferences will be held on February 27th (evening) and February 28th (afternoon). We again had extremely high parent turnout.
- Third grade students attended the Bell Museum on March 3rd.
- Fourth and fifth grade music concerts were held on March 5th.

- Moving forward, all music concerts have been cancelled.
- All extra-curricular clubs and events have been cancelled.
- Kindergarten Roundup has been postponed until further notice.
- The Washington D.C. trip has been cancelled.
- Staff members from 3M reached out to us during Spring Break and requested to use our site to create a training film. They will be coming in the week of March 23rd to demonstrate and film how teachers should clean and care for classrooms during the COVID-19 outbreak.
- During the current health emergency, WLA has implemented several communication protocols and plans for staff members and stakeholders including:
 - Dr. Mortensen attends daily conference calls with the Commissioner of Education
 - Dr. Mortensen facilitates a daily conference call with seventeen other school leaders through the School Leadership Team. (SLT)
 - Dr. Mortensen maintains daily contact with the WLA authorizer, VOA
 - Dr. Mortensen attends weekly conference calls with the Commissioner of Health
 - There are frequent updates between the Board Chair, Mandi Folks, and Dr. Mortensen
 - Administrative and office staff meetings are held daily at 8:30 a.m.
 - Deans are required to meet daily with their grade level and specialist teams.
 - Various memos and announcements to staff members are sent out daily
 - Various memos and updates to families are sent frequently (once every 2-3 days) These updates are emailed to all families, and posted on the website and social media
 - Weekly meetings are being held with special education team members including consultants

Distance Learning Plan

Woodbury Leadership Academy Charter School

*(Referencing the MDE's School Guidance Framework March 17, 2020 document,
and posted to the WLA website by March 27, 2020)*

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Distance Learning

Requirement:

MDE expects that students who participate in distance learning have full access to appropriate educational materials. See full guidance on distance learning from MDE (https://education.mn.gov/mdeprod/idcplg?IdcService=GET_FILE&dDocName=MDE032056&RevisionSelectionMethod=latestReleased&Rendition=primary). Districts and charters must maintain educational continuity for schools and programs. As a district or charter, you must ensure equity in your plans. School districts and charters must ensure equal access to ALL students. As your district or charter implements a distance learning model, the Federal and State requirements must be followed. This means that students need to be able to participate in their learning equitably and have access to all relevant services and supports. Schools should provide materials for students to continue their learning. Each school would determine the most appropriate way to communicate and provide instruction for each student. Refer to pages 3 and 4 in the most current MDE School Closure Guidance document.

According to the Minnesota Department of Education, (MDE) teachers are required to conduct daily interactions with their students, covering the MN state standards per subject area. Additionally, WLA teachers are expected to deliver Core Knowledge curriculum. Classroom teachers have been directed to present a "live" lesson for at least one hour per day, on Google Hang-outs/Meetings, or a similar platform, with a recording of the lesson available for those students who could not sign onto the live session. Additionally, teachers will provide three additional hours of instruction and educational programming across a variety of venues. (power points, and/or taped sessions, assigned work...) Thus, teachers will deliver curriculum for part of the day in a variety of formats, with the remainder of the day being available for student questions, corresponding with parents and students, and prepping materials. Packets will also be prepared for the families that prefer a non-technology based approach, or who do not have access to internet at home. Para professionals will be assigned to grade levels to assist teachers with copying and organizing resources.

WLA Core Virtues lessons will be developed by Benjamin Martinson, under the direction of Ben Broderick for students in grades K-8. These lessons will be delivered twice per week.

Mary Kelly, Director of Special Education, will oversee the distance education program for special education students. IEP meetings will be held via conference calls, and special education teachers and para professionals will continue to make modifications per IEP plans, and to provide direct services via distance measures and/or hard copy packets.

Katie Christoff will oversee the continuation of services for our English Learner students.

Ben Broderick will lead teachers in all things technology related, and coach them in using various technologies, and Andy Sharp will coach teachers how to set up their phones for Google calls. Justin Gehring, (I.T. contractor) is providing platform expertise and training to all WLA staff members.

Care for Children of Families of Emergency Workers

Requirement:

School districts and charter schools must provide care to, at a minimum, district- and charter-enrolled students aged 12 and under who are children of emergency workers critical to the State's response to

COVID-19. School districts and charters will handle the verification of students, which may include securing a letter from the employer or showing an employment badge. The Governor encourages school districts and charters to also provide extended care – before and after school hours – to students of emergency workers. This care must be provided at no cost to families. Districts and charter schools must provide transportation to and from the care program as they normally would to and from school. Refer to page 4 in the MDE document.

WLA was in immediate communications of families inquiring about child care programming for emergency workers. The intention was to provide child care on-site at WLA for these families. However, the Commissioner of Education stated early in the week of March 16th, that schools could collaborate with neighboring and/or residential districts to meet needs. WLA staff members have been in contact to place families in the care of ISD #622 and ISD #833. If required, WLA is still able to serve families in need, on-site.

Nutrition

Requirement:

Districts must ensure meals are available to all students who need them in the way that works best for your community, such as grab-and-go or delivery or communicating directly to students and families the location of open sites. Schools must apply for a waiver to MDE before starting this meal program. All federal/state food prep requirements must be met. Specific implementation guidelines are listed on Page 5 to 7 of the MDE document

WLA does not provide an on-site, hot lunch or catered lunch program. WLA families provide lunches for their children.

Instructional Materials Pick-up

Considering variable constraints and opportunities, WLA will be utilizing a fleet of school buses to deliver and pick-up instructional materials twice per week. Up to eight buses will be running routes for four hours per afternoon, on Mondays and Thursdays. (The week of March 23-27, the buses will deliver materials on Tuesday and Thursday.) Buses will cover the eight bus routes that are regularly run during the school year. This service will be available for those students who do not have access to the internet, or prefer to do hard copy packets rather than utilize technology. This service will also provide a means for delivering art, science, and other types of project kits that teachers would like delivered. Finally, it will provide a touch stone for our staff, students, and families to interact from appropriate social distances.

Materials prepped for delivery to homes will be packaged by staff members who are following safety protocols, and packages will be dated. The materials that are picked up from homes will be sorted at WLA into the correct instructor bins, and will again be dated. WLA staff members will be directed not to unpack materials received from homes, for three days. Families will be encouraged to follow similar health considerations as they receive materials from WLA.

WLA will also offer the option for families to drop off materials at the school, and pick up materials at the school. This system entails families parking close to the building, and calling into the school via their cell phones, or using the exterior school intercom. WLA staff members will then meet families curbside or outside of the front entry doors, to exchange materials.

Health and Wellness

Requirement:

Please consider the health and wellness of your students. How will you ensure the short- and long-term health and wellness of:

- Students
- Staff
- Families
- Community
- Volunteers
- Contractors

Follow the Department of Health's guidelines regarding staff reporting to work, which includes not asking staff to report to work based on higher risk status or other conditions.

Talking to Children about COVID-19

Concern over this new virus can make children and families anxious. It is very important to remember that children look to adults for guidance on how to react to stressful events. If adults seem overly worried, children's anxiety may rise. Adults should reassure children that health and school officials are working hard to ensure that people throughout the country stay healthy. Children also need factual, age appropriate information about the potential seriousness of disease risk, so the focus of conversation should be concrete instructions about how to avoid infections and the spread of disease. Teaching children positive measures, talking with them about their fears, and giving them a sense of some control over their risk of infections can help reduce anxiety.

Additional information and specific guidelines can be found at: Talking to Children about COVID-19 ([https://www.nasponline.org/resources-and-publications/resources-and-podcasts/school-climate-safety-and-crisis/health-crisis-resources/talking-to-children-about-covid-19-\(coronavirus\)-a-parent-resource](https://www.nasponline.org/resources-and-publications/resources-and-podcasts/school-climate-safety-and-crisis/health-crisis-resources/talking-to-children-about-covid-19-(coronavirus)-a-parent-resource))

Teachers at WLA will be addressing concerns over COVID-19 with their students during their distance learning plans. Teachers will also be continually communicating to the homes of their students. Additionally, office and administrative staff members will be regularly informing families, community members, volunteers, and contractors, about ways to remain safe during this trial. Finally, we have assigned one dean for reaching out to staff members on a daily basis regarding mental health, and have forwarded out all safety regulations provided by the MN Department of Health (MDH) and Center for Disease Control. (CDC)

Mental Health Support Resources

Requirement:

The stress of preparing for COVID-19 and school closure can increase the worry and anxiety of students, staff, families, and communities. The following resources and tips can be used by school and district leaders to protect your health and well-being of those you serve. Districts should work through plans for smooth continuity of services including school-linked mental health and other student supports.

See pages 8 to 9 in the MDE document

WLA will promote mental and physical health as outlined in the section above. WLA will address any bullying issues per school policy for both harassment and appropriate use of technology.

Attendance and Truancy

Requirement:

Ensure your attendance and absence policy accommodates for the implementation of your distance learning model. Clearly communicate expectations to students, staff and parents. All students should follow individual district, school, or charter school policies and guidelines for excused absences. Please exercise caution before starting the truancy process. Please coordinate with your county on any decision.

WLA will measure attendance by having teachers monitor work completion on at least a three-day rotation. Attendance management will be communicated to families by teachers, and reiterated by office staff members via family memos that are sent out through email, social media, and posted on the website.

Special Education Services - IEP or 504 Plan

Requirement:

Schools will ensure students with disabilities will continue to receive specialized instruction and related services through the distance learning model that includes equitable access to specialized instruction and related services for students with disabilities so that they have access to general education standards and continue to demonstrate progress toward the general education standards and IEP goals. The school district remains responsible for the free appropriate public education (FAPE) of its students eligible for special education services who have an individualized education program (IEP) or 504 plan. Districts and charters must plan how they will continue to meet the requirements of Part B (3- 21) and Part C (birth to three) of the Individuals with Disabilities Education Act (IDEA), Part B and Part C.

- Develop a process to communicate with parents and guardians regarding their child's services, which should include discussion regarding amending IEP's to address how best to meet the student's needs in a flexible learning model. This includes direct specialized instruction, related services, and accommodations.
 - Consider what other IEP team members, and agencies and organizations should be included in the communication, including contracted providers and non-public agencies. Tele-related services can be used to address needs such as speech and language, and mental health services.
 - Review the delivery of special education and related services, as well as general education curriculum to ensure that students with disabilities have equal access to distance learning. This includes children from birth through age 21. This will necessitate communication between the case manager, the general education teachers, the parent/guardian and related services providers to ensure that students with disabilities can be appropriately involved and make progress toward the general education standards and IEP goals.
 - Districts will need to address translation and interpreter needs for students and families when developing and providing instructional materials.
 - Consider the use of hot spots and free internet services being offered by internet companies for the delivery of instruction and for due process procedures.
 - Consider delivering instructional materials to students through the school bus transportation routes.

- Develop a protocol to communicate with school administrators and educators in order to prepare staff to plan for the needs of students eligible for special education, child find activities, evaluations/reevaluations, and IEP implementation.
- IEP's must continue to be implemented.
- Address the process you will use to hold IEP meetings to review IEP goals and services, and the process to conduct evaluations and reevaluations. This could include virtual meetings and phone conferences.

Review the memo from the US Department of Education, Office of Special Education Programs with questions and answers to federal special education issues related to school closure, district closure and services and programming for medically fragile children on IEPs and educational opportunities, such as distance learning.

See pages 9 to 12 in the MDE document for more detail.

Per Mary Kelly, Special Education Director, as of her draft plans last edited on March 17, 2020: Planning for Due Process and Special Education Services during COVID-19 School Closure and "Distance Learning" Special Education Program continues to be responsible for providing FAPE – Free Appropriate Public Education Communicating with Parents.

Dr. Mortensen has provided a letters regarding COVID-19 updates and plans for temporary closure and migration to a distant learning program.

As we review the following, an Amended IEP could be needed. Per the MDE/OSEP guidelines IEPs WILL NOT NEED TO BE AMENDED IF THE ONLY CHANGE IS MOVING TO DISTANCE LEARNING. The PWN for those students whose services will be decreased/alternate format/changes will have wording that should include:

The IEP Team Determined the following: School Closure due to the COVID-19 outbreak has required _____ (student name) to receive his/her special education and related services through change in service minutes/other service changes

The services will continue in the stated format as long as it is determined that schools will remain closed due to the COVID-19 outbreak and all students will be having access to the general education curriculum

Reflect dates of March 30 until schools are allowed to reopen

The LRE will not need to be changed

Assure we are working and coordinating with the general education teachers on how they are delivering their instruction to their students

Assure we are communicating with the related service people on service delivery/collaboration/co-presentation Due Process

Due Process meetings can be through conference call, google hangout (if the parent(s) have google account), Zoom Meeting or FaceTime.

Continue to plan for due process meetings – IEPs according to #1-NO DUE PROCESS MEETINGS DURING THE SCHOOL PLANNING TIME (THROUGH MARCH 27, 2020). ANY PLANNED DUE PROCESS MEETINGS SHOULD BE POSTPONED – PER MDE AND OSEP DOCUMENTS DRAFT

Some IEPs will require an Amended IEP as service provision could change from the “frequency” if it is determined as an example that the student would go from 5x/week to 2x/week-if there are alternate materials being provided, etc

Review each of your student’s current IEPs and determine what services could be provided through flexible learning

We must continue to monitor progress towards goals/objectives

Students who are in evaluation/re-evaluation: Per MDE “Districts and charters could also move forward with assessments and evaluation available online. For activities that are not reasonable to carry out if a school is closed, those activities could be delayed until the district is reopened.” We need to talk through who these students are and what evaluation plan includes and how to conduct evaluations that require 1:1 administration

Conducting evaluations during Distance Learning Services Considerations

ACADEMIC GOALS/OBJECTIVES

Special Education services can be provided through an on-line method/flexible/distance learning plan/virtual learning model, instructional phone calls or other curriculum-based instructional activities

Consider co-teaching with the grade level teacher for your students; at a minimum, be providing alternative/modified assignments being presented and expected of our students as per the student’s IEP accommodations/modifications as you have been providing when we have our students on site

Consider “hard paper” packets – email attachments/hard copy sent home

Dr. Mortensen has indicated that hard copy materials would be able to be delivered via school bus. This is currently being finalized for process.

SOCIAL/EMOTIONAL/BEHAVIORAL GOALS/OBJECTIVES

Consider all the above under Academic

Continued use of whatever means that are described in current IEPs: visuals, etc.

RELATED SERVICES-Case Managers will need to collaborate and communicate

Consider home activities, instructional phone calls, tele commuting

Consider use of creative approaches to movement, etc. in the home

Consider 1x/week check-in with the student and parent (as appropriate)

COMPENSATORY SERVICES DRAFT

If there are services that have not been provided, the student is not continuing to make progress towards their goals/objectives or the student loses skills over this period of time, compensatory services may need to be considered

English Learners

Requirement:

Provision of education for English learners is an important consideration when engaging in this planning. The school district remains responsible for educating English learners. Districts and charters must plan how they will continue to meet the requirements of English learners' educational needs.

By law, students who are identified to receive English language development services must be provided supports that allow them access academic content. English learners must receive research based, appropriately resourced supports to access content, and districts may not withhold services based on characteristics such as immigration status. A brief overview of legal requirements for English language development services can be found in the U.S. Department of Education's Dear Colleague Letter regarding education for English learners.

Immediate considerations for English learners include:

- Access to a reliable internet connection
- Communication with families that may not speak English as a primary language
- Ability of the student to understand and produce complex academic language for assignments without typical scaffolds
- Availability of scaffolding methods that are available in a distance learning environment

Ultimately, English learners need to have the chance to access grade level standards and still need some sort of support to access academic content.

See pages 12 and 13 in the MDE document.

Staff members will continue to support EL learners regardless of where the learning is happening. This will be done by working with teachers to modify assignments, as well as having school work completion and homework assistance access daily via email or phone communication.

Students Experiencing Homelessness or Housing Instability

Requirement:

Every school and school district's distance learning plan should specify how it will satisfy the Federal requirements of the McKinney-Vento Homeless Education Assistance Improvements Act of 2001, as amended by the Every Student Succeeds Act of 2015, to support homelessness students throughout this

crisis and promote their full participation in their education throughout the duration of the distance learning period.

During the planning period, schools and school districts should:

- Understand the legal requirements for districts to support homeless students in having full access to education, which remain in full force and effect. In addition to MDE's posted guidance for school districts on meeting these requirements, several technical assistance centers and associations also have guides for implementing these requirements, including the National Center on Homeless Education, the National Association for the Education of Homeless Children and Youth, and SchoolHouse Connection.
- Designate key staff who will coordinate homeless-specific responses at a district or school level. In addition to the Federally mandated district-level homeless liaison role, schools with a high rate or large number of homeless students will benefit from having designated staff at a school-level for assessing, planning for, and responding to the needs of homeless students.
- Monitor evolving and emerging recommendations specifically pertaining to homeless students during the COVID-19 pandemic offered by SchoolHouse Connection and that may be available from other sources over time.
- Follow social media accounts of and subscribe to the mailing lists for organizations that will consolidate and disseminate recommendations and resources to support homeless students throughout the pandemic, including the National Center on Homeless Education, the National Association for the Education of Homeless Children and Youth, and SchoolHouse Connection.
- Assess the living situations and other characteristics of students flagged as experiencing homelessness in their student record to help triage where the greatest support will be needed for these students to fully participate in distance learning. For example, students who are presently unsheltered or staying somewhere not meant for habitation may have a more difficult time participating in distance learning than students who are staying in an emergency shelter that is equipped with internet access.
- Develop, implement, and distribute an assessment of each student's needs related to distance learning that does not presume that students have stable or consistent housing. This assessment should be easy for parents or guardians to complete and guide them to resources to help meet basic requirements for participation in distance learning (e.g., a consistent place to do homework that allows students to concentrate).
- Determine how existing or alternative transportation options could be deployed to meet basic student needs that would normally be met at school, such as delivery of meals, educational materials, or other resources.
- Engage your local shelters or other locations where students experiencing homelessness may be concentrated (e.g., emergency shelters, domestic violence shelters, drop-in centers for homeless youth, etc.) to help strengthen their ability to support students' participation in distance learning. This could include, for example, loaning computers from a school computer lab to a location where students could use them within a shelter to do their homework.
- Engage your local public health departments, county or Tribal human services departments, and Continuum of Care region on planning efforts to meet the needs of homeless students throughout the pandemic. With these local partners, develop protocols for how schools would identify and meet the needs of students experiencing homelessness in ways that are consistent with protecting student privacy, including the special provisions that apply in emergencies.
-

- Engage your local libraries to assess their ability to help support students success with distance learning, including study spaces, computer access, and access to instructional materials.
- Establish a hotline for students who may have difficulties participating in distance learning to use in connecting with school personnel who can help troubleshoot or identify options, ideally with the option to allow text messaging in addition to telephone calls.
- Anticipate increased student support needs related to anxiety and trauma related to the pandemic.
- Throughout the distance learning period, schools and school districts should:
- Implement expectations for distance learning that do not require students to check in or report attendance over video or audio connections, which may be infeasible in the setting where a student is located.
- Encourage students and parents to reach out if their living situation changes and to access additional support to promote every student's ability to participate in distance learning.
- Monitor participation and engagement of homeless students in distance learning (e.g., including both attendance and performance) as a distinct group, to help guide whether additional staff support, engagement, or assistance are needed for students experiencing homelessness.
- Schedule leadership-level reviews of the efficacy of distance learning plans and approaches for homeless students and consider alternatives or additional support needs as part of that review.

See pages 14-16 of the MDE document.

At this time WLA does not have any students enrolled who meet the criteria for homelessness. In the event that a family meets this criteria, WLA will meet the Federal requirements as outlined above to support students.

Early Learning

Requirement:

School-based early care and education programs such as voluntary prekindergarten and school readiness plus are expected to be included in your district's distance learning plan.

Voluntary Prekindergarten and School Readiness Plus -Through the implementation of age-appropriate distance learning activities, programs will be expected to meet minimum hour requirements excluding the instructional hours that would have occurred during the ten-day planning period. Read the guidance on creating a distance learning plan for prekindergarten children.

School Readiness, Early Childhood Family Education Programming - Community Education programs such as Early Childhood Family Education and School Readiness will not be required to be included in your district's distance learning plan whether these programs are included in the plan can be a locally determined decision.

Health and Developmental Screening -At this time, programs offering Health and Developmental Screening may postpone services and work with MDE to extend deadlines if needed.

Early Childhood Special Education -Please see section on Special Education Services – IEP and 504 for guidance.

Head Start Program -Head Start programs are to follow recommendations from their local health officials and Health Service Advisory Councils. Program must inform MDE and the Regional Office with program changes. The federal Office of Head Start has provided additional guidance.

Early Learning Scholarships Program -MDE will ensure children and programs who receive early learning scholarships will continue being served and funded. Please see guidance below.

- Absent days will not be counted towards the 25 maximum absent days policy in order for families to make individual decisions that are best for their families.
- Programs that temporarily close due to response to COVI-19 mitigation, regardless of program type, will have closure days waived for the duration of the crisis. Programs receiving Pathway II funds, can continue to request payment for the slot. Pathway I may continue to invoice the Area Administrators.
- As funds allow, a child's scholarship temporarily may be increased if the program regularly attended closes, but the child is able to attend another eligible program as back-up. This will reduce the risk of the first program losing revenue and the family losing funds from their scholarship if used at a program they are unable to attend. This would allow some children to have more than \$7,500 for the current scholarship year. MDE will work with Area Administrators to maximize the use of all funding to support this action. MDE will provide Area Administrators modified planning forms to support this effort.

See pages 16 to 17 in the MDE document.

WLA does not have a prekindergarten program.

Assessment

Requirement:

State assessments cannot be administered during a distance learning day. The testing windows will not be modified or extended. See pages 17 to 19 in the MDE document.

On March 20, 2020, the Commissioner of Education informed all Minnesota schools that this decision has been reversed at the Federal level, and that state assessments will not occur for the 2019-2020 school year.

Before and After Care

Requirement:

All before- and after-care/school age care programs provided in schools (either by the school district or charter or by a community partner) are suspended until in-person school resumes.

MDE strongly recommends that all districts and charters identify and coordinate with any community partners that provide before- and after-care programs and send communication to families regarding their options for before- and after-care.

WLA has suspended all before and after school age care programs until on-site school resumes.

Communication

Requirement:

MDE will communicate with superintendents and school leaders via GovDelivery.

In communicating with families, your community, community partners* and local media, keep in mind the following:

- When and how to expect communication from the district
-

- Where they can find the distance learning plan on your website (must be posted on website before distance learning begins)
- What is the structure of distance learning in your district?
- When will educators and school leaders be available and how can they be reached?
- How will students be able to retrieve their belongings from school (from lockers, etc.)?
- Student expectations (attendance, assignments, hours, due dates, etc.)
- Reminder about Student Information System and how to sign up
- How to access meals
- How to access telehealth
- How to access best practices around health from MDH

*Community partners often include (but not limited to): first-responders, local government, elected officials, nonprofit organizations, libraries, businesses, childcare centers, associations.

Language Access

Every family deserves access to the information provided by their district or charter school. Language translations and interpretations of this information should be made available as quickly as possible.

Contracted Services

When communicating with contracted service providers, consider what aspects of your regular service will be changing (school lunch menu, busing services, etc.).

Communication to Staff:

- Expectations on how they will report their attendance
- Expectations around staff presence at each building

See pages 19 to 20 in the MDE document.

WLA has implemented several communication protocols and plans for staff members and stakeholders including:

- The Executive Director attends daily conference calls with the Commissioner of Education
- The Executive Director facilitates a daily conference call with seventeen other school leaders through the School Leadership Team. (SLT)
- The Executive Director maintains daily contact with the WLA authorizer, VOA
- The Executive Director attends weekly conference calls with the Commissioner of Health
- There are frequent updates between the Executive Director and the WLA Board Chair
- Administrative and office staff meetings are held daily at 8:30 a.m.
- Deans are required to meet daily with their grade level and specialist teams.
- Various memos and announcements to staff members are sent out daily
- Various memos and updates to families are sent frequently (once every 2-3 days)
- Weekly meetings are being held with special education team members including consultants

Tribal Considerations

Requirement:

As you are making decisions, please ensure you are coordinating with local and regional Tribal leaders. Tribal Governments are sovereign nations, and they maintain a unique political status. Each will be making decisions based on what is best for their citizenry. Be aware of how school closures may impact

Tribal communities and Tribal governments. This school closure plan provides unique opportunities to the state, school districts, schools, and local governmental agencies to meet the needs of all Minnesotan at this time. School districts should consult with local Tribal leaders, city and county governmental agencies, volunteer organizations and private sector companies to ascertain how students' needs will be identified and met. This may include resource distribution, mental health needs, and educational opportunities in your communities. These considerations offer the opportunity to ensure that parents, families and Tribal Nations are meaningfully engaged in solutions and the implementation of services for our students and for all Minnesotans. For assistance, work with your Indian Home School Liaison, Indian Education staff, and parent committee. Contact MDE's Office of Indian Education for a list of Tribal Education Directors.

[ADDED 03/17/20]: Tribal Consultation under ESSA - All schools and districts that are required under the Every Student Succeeds Act (ESSA) to consult with Tribal Nations must also collaborate with the Tribal Nations Education Committee (TNEC) members regarding the formulation of their distance learning plans. This meaningful collaboration should include Indian Education staff and TNEC members in the preparation and implementation of distance learning in your districts or schools. All distance learning plans will need to be submitted to the Tribal Liaison in the Office of Indian Education on or before March 24 in order for the Tribal Nations to review them for equitable services to American Indian students. Superintendents will be apprised of this information today in their daily meeting with Commissioner Ricker.

At this time, this component is not applicable to the WLA learning community.

Broadband Access

Requirement:

No requirement is presented. Information that may help schools is provided. See page 21 in the MDE document.

Libraries

Requirement:

No requirement is presented. Information that may help schools is provided. See page 21 in the MDE document.

- All St. Paul library facilities are closed to the public March 16-27
- Hennepin County has closed all public-facing services at all 41 libraries, human service centers, and licensing service centers through April 6.
- All Ramsey County Library locations are closed starting Tuesday, March 17 through March 23.
- All Cass County Public Library locations will be closed from March 17th through April 5th.

Activities

Requirement:

All in-person school-sponsored activities that are scheduled during the statewide school closure are suspended until in-person school resumes.

WLA has suspended all in-person school activities, per Emergency Executive Order 20-02.

Staff

Requirement:

During your planning week, provide training to staff (including: classroom teachers, paraprofessionals, administrators, school support staff) on distance learning practices. Consider how you will utilize staff in a virtual way: can calls be forwarded during school hours? Because districts and charters will be receiving full funding for providing distance learning, it is expected that all staff, including non-salaried, hourly staff, will earn pay and benefits as planned in the school budget and bargaining agreements. Likewise, if calendars are extended to accommodate school reopening, districts and charters are expected to provide full pay and benefits for that period as well as they will be receiving full funding. See page 23 in the MDE document.

WLA provided initial training to staff and outlined expectations on March 16-17th. Ongoing training has occurred through grade level and specialist teams, as well as through our I.T. contractor, Justin Gehring. Also, all para professionals were provided with laptops. As distance learning commences on March 30th, WLA staff members will provide training to students and families as needed.

Funding

Requirement:

If your district has an Emergency Operation Plan, you should promptly familiarize yourself with its procedures to make certain your district can continue performing its essential functions if its leadership and key staff are unable to perform their duties due to closure. Your Emergency Operations Plan and other planning should include provisions to ensure your payroll processes will continue. Be mindful of vendors who are seeking to take advantage of this crisis. If it seems too good to be true, it is. If you suspect a vendor is fraudulent, please notify the Minnesota Attorney General's office.

WLA financial and payroll processes are in place and operating smoothly. To date, there has been an uptick in suspicious vendors or inquiries.

Employment and Workforce

Requirement:

The Minnesota Department of Employment and Economic Development is developing guidance on how to mitigate impacts of school closure on family employment and community economic impact, particularly for parents and families in the healthcare industry.

WLA is finding, as all Minnesota schools are experiencing, that the guidelines in this area are being frequently updated, and we are following changes as they occur.

Resources from the Minnesota Department of Health

Requirement:

Pages 24 to 25 contain information to help prevent the spread of COVID19.

WLA has implemented numerous measures to protect staff, students and others from the spread of COVID-19 such as:

- Staff members that can work from home have been asked to do so
- Staff members entering the building are directed to sign-in, take their temperature, and maintain social distancing boundaries

- In the event that staff members enter the building, they have been provided with gloves, buckets, ammonia spray bottles, and cloths, to wipe down all surfaces, door knobs, and light switches in their work areas and that they come into contact with
- Custodial staff disinfect all common areas on a daily basis
- Office staff members disinfect surfaces, door knobs and light switches on an hourly basis
- Disinfectant wipes are available at each copier machine
- The entire building was deep cleaned March 9-13th during Spring Break
- All lockers have been emptied, bagged, labeled, and disinfected as of March 20th

MDE General Expectations:

1. Encourage students and parents to reach out if their living situation changes and to access additional support to promote every student's ability to participate in distance learning.
2. Monitor emerging guidance or recommendations on supporting homeless students and implement changes as appropriate. Monitor participation and engagement of homeless students in distance learning (e.g., including both attendance and performance) as a distinct group, to help guide whether additional staff support, engagement, or assistance are needed for students experiencing homelessness. Designate key staff who will coordinate homeless-specific responses at school or district level. See Homelessness section of the Framework. For schools with larger numbers of homeless students seek outreach and engagement with organizations supporting homeless people.
3. Schedule leadership-level reviews of the efficacy of distance learning plans and approaches for homeless students and consider alternatives or additional support needs as part of that review.
4. Schools and districts will be receiving full funding during distance learning and it is expected that all staff, including non-certified and hourly staff, earn pay and benefits as planned.



Woodbury Leadership Academy
Woodbury, MN
District 4228

Financial Statements

February 2020

bergankDV | **DO MORE.**

Prepared by:
Judith Darling, CPA
Finance Manager

**Woodbury Leadership Academy
Woodbury, Minnesota
February 2020 Financial Statements**

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Woodbury Leadership Academy
Woodbury, Minnesota
February 2020 Financial Statements

Executive Summary

Balance Sheet

The beginning balances shown on the Balance Sheet are based on the preliminary ending information as of June 30, 2019 while the ending balances reflect the YTD balances.

Cash and Investments represent the amount of cash available to use for the operations of our school.

Accounts Receivable are amounts owed to the school by an outside vendor or parent.

PY State Aid Receivable represents the amount that the State owes the School for the prior year. This is directly related to the holdback. The majority of this was repaid by the state to the school during August, September, and October of 2019.

CY State Aid Receivable/ (Deferred Revenue) represents the estimated amount that the State owes the School for the current fiscal year.

Federal Aids Receivable represents the amount of federal funds that are owed to the School at this point in time.

Prepays represent items that have been paid for as of June 30th, but the expense will not be realized until after July 1.

Salaries and Wages Payable as well as Payroll Deductions and Contributions relate to salaries and benefits owed as of June 30th but will not be paid until after July. This primarily consists of the "summer paychecks" and related benefits for the teachers. Payroll Deductions and Contributions may have a debit balance at month end due to the timing of payments to the vendors.

Accounts Payable represent amounts due to vendors for invoices received but not yet paid as of the end of the period.

The Line of Credit Payable is the amount we owe on the line of credit as of month end. Our line of credit with Propel expired last month. The finance committee will discuss the need to renew the line of credit and make a recommendation to the board.

Summary of Key Indicators

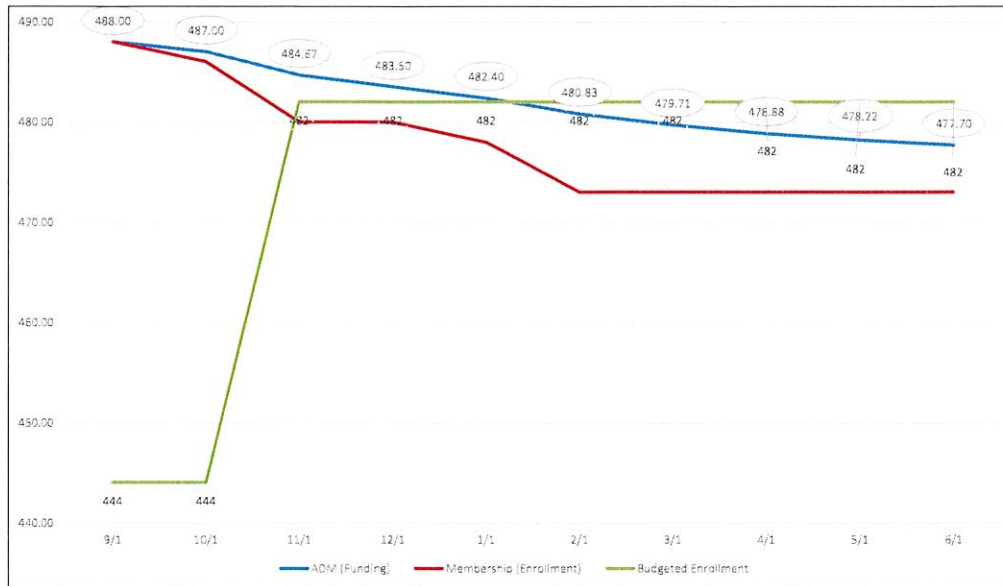
- Our cash balance as of February 29 was \$622K.
- Our current projected ADM is 478 which is four less than our budgeted ADM of 482.
- We have started to work on the 2020-2021 budget and hope to have a draft to share with the board at the April board meeting.
- Other Items on the Radar:
 - Applying for renewal of the Line of Credit
 - Reviewing contracts to understand the impact of payments/impact on the budget with going to the new model of instruction.
 - Finalizing the 990 for FY19

Supplemental Information of February 2020

Reports are provided that show the checks that were written, receipts that were posted, and journal entry transactions that were recorded during February 2020.

Please feel free to contact Judith Darling at judith.darling@berganKDV.com or Steve Wruck at steve.wruck@bergankdv.com at 320-249-0753 should you have questions related to the financial statements.

**Woodbury Leadership Academy
Woodbury, Minnesota
Attendance / Enrollment Report
2019-2020**



Average Daily Membership (ADM)											
Grade	9/30	10/31	11/30	12/31	1/31	2/28	3/31	4/30	5/30	6/30	
K	83	83	82	82	82	82	81	81	81	81	
1	67	67	66	66	66	65	65	65	64	64	
2	68	68	67	67	67	67	66	66	66	66	
3	65	65	65	65	65	65	65	65	65	65	
4	68	68	68	67	67	67	67	67	67	67	
5	66	66	66	66	66	65	65	65	64	64	
6	34	34	34	34	34	34	34	34	34	34	
7	21	21	21	21	21	21	20	20	20	20	
8	16	16	16	16	16	16	16	16	16	16	
Grand Total	488	487	485	484	482	481	480	479	478	478	

Membership (Enrollment) as of:											
Grade	9/30	10/31	11/30	12/31	1/31	2/28	3/31	4/30	5/30	6/30	
K	83	82	81	81	81	81	81	81	81	81	
1	67	66	65	65	65	63	63	63	63	63	
2	68	68	66	67	66	65	65	65	65	65	
3	65	65	65	66	66	65	65	65	65	65	
4	68	68	67	66	66	66	66	66	66	66	
5	66	66	66	66	64	63	63	63	63	63	
6	34	34	34	33	34	34	34	34	34	34	
7	21	21	21	20	20	20	20	20	20	20	
8	16	16	15	16	16	16	16	16	16	16	
Grand Total	488	486	480	480	478	473	473	473	473	473	

Budgeted Enrollments as of:											
Grade	9/30	10/31	11/30	12/31	1/31	2/28	3/31	4/30	5/30	6/30	
K	60	60	76	76	76	76	76	76	76	76	
1	66	66	68	68	68	68	68	68	68	68	
2	66	66	68	68	68	68	68	68	68	68	
3	66	66	65	65	65	65	65	65	65	65	
4	66	66	66	66	66	66	66	66	66	66	
5	54	54	66	66	66	66	66	66	66	66	
6	35	35	40	40	40	40	40	40	40	40	
7	19	19	19	19	19	19	19	19	19	19	
8	13	13	14	14	14	14	14	14	14	14	
Grand Total	444	444	482	482	482	482	482	482	482	482	

Note: Enrollment figures are based upon information provided by the school.

Management has elected to omit substantially all disclosures, government-wide financial statements, and required supplementary information. No CPA provides any assurance on these financial statements.

Woodbury Leadership Academy
Woodbury, Minnesota
Balance Sheet
February 29, 2020

	Balance July 1, 2019	Balance February 2020
Assets		
Current assets		
Cash and investments	\$ 624,546	\$ 622,163
Accounts receivable	9,171	-
Due from Other Funds	-	-
PY state aid receivable	344,665	11,411
CY state aid receivable/(deferred rev)		379,962
Federal aids receivable	18,473	
Prepaid expenses and deposits	67,171	52,176
	<u>624,546</u>	<u>1,065,713</u>
Total assets	\$ 1,064,025	\$ 1,065,713
Liabilities and Fund Balance		
Current liabilities		
Salaries and wages payable	\$ 99,592	\$ 66,473
Line of credit payable/loan payable	-	-
Accounts payable	82,427	191
Payroll deductions and contributions	74,506	37,390
Deferred revenue	-	-
Total current liabilities	<u>256,524</u>	<u>104,054</u>
Fund balance		
Fund balance 7-1-2019	807,501	807,501
Change in fund balance		154,158
Total fund balance	<u>807,501</u>	<u>961,659</u>
Total liabilities and fund balance	\$ 1,064,025	\$ 1,065,713

Management has elected to omit substantially all disclosures, government-wide financial statements, and required supplementary information. No CPA provides any assurance on these financial statements.

Woodbury Leadership Academy
Woodbury, Minnesota
Statement of Revenues and Expenditures
February 29, 2020

	FY 2019 Actual	488.60 FY 2020 Amended Budget 482 ADM	February 2020 YTD Activity	67% Percent of Amended Budget
General Fund - 01				
Revenues				
State revenues				
211 General education aid	\$ 2,724,265	\$ 3,434,175	\$ 2,381,066	69.3%
Literacy aid	23,584	23,594	-	-
348-300 Charter school lease aid	510,656	612,324	194,646	31.8%
Long-term facilities maintenance revenue	51,678	64,495	-	-
740-360 Special education aid	320,320	477,950	135,418	28.3%
PY over (under) accrual	9,513	20	-	-
201 Endowment aid	10,823	17,521	8,761	50.0%
342-300 Safe schools supplemental aid	-	9,020	9,020	100.0%
372-071 Medical assistance/third party billing	-	2,000	718	35.9%
CY estimated state aid receivable (deferred revenue)	-	-	379,962	-
Total state revenues	<u>3,650,839</u>	<u>4,641,099</u>	<u>3,109,591</u>	<u>67.0%</u>
Federal revenues				
Federal special education aid (FIN 419, 420, 425)	58,991	52,023	14,925	28.7%
Title I, II, V (FIN 401, 414, 433)	7,614	30,321	5,778	19.1%
Total federal revenues	<u>66,605</u>	<u>82,344</u>	<u>20,703</u>	<u>25.1%</u>
Local revenues				
092 Interest earnings	3,218	6,300	4,173	66.2%
96 Donations and grants	1,913	500	1,916	383.3%
200-096 Give to the Max (course 200)	6,291	5,000	6,372	127.4%
050 Fees from students (field trip, milk, pizza friday, other)	35,920	40,600	26,570	65.4%
096 Miscellaneous revenues	1,394	500	4,936	987.2%
619, 621 Sale of merchandise/fundraising - net	1,957	-	(48)	-
Total local revenues	<u>50,693</u>	<u>52,900</u>	<u>43,920</u>	<u>83.0%</u>
Total revenues	\$ 3,768,137	\$ 4,776,343	\$ 3,174,214	66.5%

Woodbury Leadership Academy
Woodbury, Minnesota
Statement of Revenues and Expenditures
February 29, 2020

	FY 2019 Actual 3,768,137	FY 2020 Amended Budget 482 ADM 4,776,343	February 2020 YTD Activity 3,174,214	67%
Expenditures				
100's Salaries	\$ 1,232,897	1,632,715	985,062	60.3%
200's Benefits	308,056	427,837	290,191	67.8%
305 Contracted services	237,548	249,665	182,951	73.3%
315 Technology services	13,630	17,500	14,607	83.5%
320 Communications services	6,633	7,900	4,107	52.0%
329 Postage	2,439	2,900	157	5.4%
330 Utilities	59,231	91,733	66,312	72.3%
340 Property and liability insurance	12,035	13,000	15,070	115.9%
350 Repairs and maintenance	34,465	76,887	42,850	55.7%
360 Student transportation	315,595	348,004	241,571	69.4%
360 Transportation for field trips	5,970	8,887	9,450	106.3%
366 Travel, conferences, and staff training	18,094	30,000	18,419	61.4%
369 Field trips / registration fees	9,638	17,000	14,261	83.9%
370 Building lease	567,395	680,360	506,956	74.5%
370 Other operating rentals and leases	8,741	35,218	25,539	72.5%
401 Supplies - non instructional (455/465 NI tech supplies)	35,897	46,300	34,675	74.9%
401 Maintenance supplies	14,205	15,000	13,183	87.9%
405 Non-instructional software and licensing	9,084	13,000	11,491	88.4%
406 Instructional software	3,184	8,700	9,195	105.7%
430 Instructional supplies (456/466 inst. tech supplies)	46,908	56,400	50,025	88.7%
460 Textbooks and workbooks	25,561	34,900	37,889	108.6%
461 Standardized tests	3,621	8,100	5,013	61.9%
470 Media/library resources	-	2,000	-	-
490 Food purchased	6,986	9,000	1,174	13.0%
520 Building improvement	23,263	149,020	-	-
530 Furniture and other equipment	35,883	20,000	20,065	100.3%
555 Technology equipment	1,354	6,000	-	-

Woodbury Leadership Academy
Woodbury, Minnesota
Statement of Revenues and Expenditures
February 29, 2020

	FY 2019 Actual	488.60 FY 2020 Amended Budget 482 ADM	February 2020 YTD Activity	Percent of Amended Budget
556 Instructional technology equipment	-	7,000	-	-
580/581 Principal and Interest capital lease	9,273	13,659	7,628	55.8%
820 Dues and memberships, fees	31,171	28,500	27,284	95.7%
State special ed expenditures	344,430	513,925	342,787	66.7%
342 School Safety	-	-	5,248	-
372 Medical assistance/third party billing	-	2,000	-	-
Federal special education aid, FIN 419, 420, 425	58,991	52,023	29,506	56.7%
Title I, II, and V	7,614	30,321	5,778	19.1%
Directors discretionary fund	-	15,000	-	-
Total expenditures	\$ 3,489,794	\$ 4,670,453	\$ 3,018,443	64.6%
Changes in fund balance, General Fund	\$ 278,343	\$ 105,891	\$ 155,771	
Beginning fund balance, General Fund, July 1	\$ 436,065	\$ 714,408	\$ 714,408	
Projected fund balance, General Fund, June 30	714,408 20.5%	820,299 17.6%	870,179	

Woodbury Leadership Academy
 Woodbury, Minnesota
 Statement of Revenues and Expenditures
 February 29, 2020

	FY 2019 Actual	488.60 FY 2020 Amended Budget 482 ADM	February 2020 YTD Activity	67% Percent of Amended Budget
Community Services Fund - 04				
Revenues				
050 Registration revenue	\$ 360	\$ -	\$ -	-
Total revenues	\$ 360	\$ -	\$ -	-
Expenditures				
Purchased services	\$ -	\$ -	-	
Supplies and materials, snacks	-	288	-	
Equipment	30,428	40,000	1,325	3.3%
Dues and memberships	-	-	-	
Total expenditures	\$ 30,428	\$ 40,000	\$ 1,613	4.0%
Changes in fund balance, Community Services Fund	\$ (30,068)	\$ (40,000)	\$ (1,613)	
Beginning fund balance, Community Services Fund, July 1	\$ 123,170	\$ 93,102	\$ 93,102	
Projected fund balance, Community Services Fund, June 30	\$ 93,102	\$ 53,102	\$ 91,489	
Total All Funds				
Revenues				
State revenues	\$ 3,650,839	\$ 4,641,099	\$ 3,109,591	67.0%
Federal revenues	66,605	82,344	20,703	25.1%
Local revenues	51,053	52,900	43,920	83.0%
Transfer in	-	-	-	-
Total revenues	\$ 3,768,497	\$ 4,776,343	\$ 3,174,214	66.5%

Woodbury Leadership Academy
Woodbury, Minnesota
Statement of Revenues and Expenditures
February 29, 2020

	FY 2019 Actual 3,768,497	FY 2020 Amended Budget 482 ADM 4,776,343	February 2020 YTD Activity 3,174,214	67%
Expenditures				
Salaries and wages	\$ 1,232,897	\$ 1,632,715	\$ 985,062	60.3%
Employee benefits	308,056	427,837	290,191	67.8%
Purchased services	1,291,414	1,579,054	1,142,250	72.3%
Supplies and materials	145,447	193,400	162,932	84.2%
Equipment	100,202	235,679	29,018	12.3%
Other (fundraising, special ed, dues, etc.)	442,207	641,769	410,603	64.0%
Total expenditures	\$ 3,520,222	\$ 4,710,453	\$ 3,020,056	64.1%
	3,520,222	4,710,453	3,020,056	
Change in fund balance	\$ 248,276	\$ 65,891	\$ 154,158	
	248,276	65,891	154,158	
Beginning fund balance, all funds, July 1	\$ 559,234	\$ 807,510	\$ 807,510	
Projected fund balance, all funds, June 30	807,510	873,400	961,667	
	807,510	873,400	961,667	

Management has elected to omit substantially all disclosures, government-wide financial statements, and required supplementary information. No CPA provides any assurance on these financial statements.

Woodbury Leadership Academy
Cash Flow Projection Summary
2019-2020

Period Ending	Cash Inflows (Revenues)				Total Receipts	Cash Outflows (Expenditures)			Cash Balance
	State Aid Payments	Federal Aid Payments	Other Receipts*	Prior Year State & Federal Holdback		Salaries	Other Expenses	Total Expenses	
Jul 31	\$ 266,506	\$ -	\$ 4,840	\$ -	\$ 271,346	\$ 82,562	\$ 291,918	\$ 374,480	\$ 521,412
Aug 31	355,464	-	584	89,709	445,756	81,388	162,110	243,498	723,670
Sept 30	319,555	-	587	156,962	477,104	124,550	412,830	537,380	663,395
Oct 31	318,615	5,778	13,680	93,528	431,602	119,720	277,143	396,863	698,134
Nov 30	353,287	-	19,443	-	372,730	116,742	320,177	436,918	633,945
Dec 31	318,838	14,925	5,602	-	339,364	112,026	235,794	347,820	625,489
Jan 31	470,064	-	1,469	162	471,695	114,962	279,167	394,129	703,055
Feb 28	327,275	-	3,986	10,673	341,934	120,750	302,076	422,826	622,163
Mar 31	340,843	15,410	2,710	-	358,963	120,750	268,385	389,135	591,992
Apr 30	340,843	15,410	-	-	356,253	120,750	268,385	389,135	559,110
May 31	376,066	15,410	-	1,562	393,038	120,750	268,385	389,135	563,013
June 30	389,634	15,410	-	10,542	415,586	120,750	268,385	389,135	589,464
Total per Above	4,176,989	82,344	52,900	363,138	4,675,371	1,355,699	3,354,753	4,710,453	589,464
Per Budget/Projection	4,176,989	82,344	52,900	363,138	4,675,371			4,710,453	
Difference	0	0	(0)	(0)	(0)			0	
Totals	4,176,989	82,344	52,900	363,138	4,675,371	1,355,699	3,354,753	4,710,453	589,464

Primary Assumptions: 10% State Aid Holdback

This cash flow projection is to be used only to show that if we follow our budget for the year that we will not encounter cash flow issues and that we will be able to maintain normal operations. It is not meant to be used to accurately predict what expenditures will be incurred in the short-term. Due to the manner in which MDE regulates the funding, abrupt changes may occur in the amounts of the payments. However, the total amount of the state aids should be reasonable given a stable budget.

Management has elected to omit substantially all disclosures, government-wide financial statements, and required supplementary information. No CPA provides any assurance on these financial statements.



Woodbury Leadership Academy
Woodbury, MN
District 4228

Supplemental Information

February 2020

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Prepared by:
Judith Darling, CPA
Finance Manager

WOODBURY LEADERSHIP ACADEMY

Payment Reg by Bank and Check

Co	Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Print	Recon	Void	Curr	Pay/Void Date	Amount
4228	OLDN		5957		Wire	1	1029	The Home Depot	No	Yes	No	USD	02/04/2020	1,374.36
4228	OLDN		5958		Wire	1	1053	Core Knowledge Foundation	No	Yes	No	USD	02/04/2020	151.03
4228	OLDN		5959		Wire	1	1098	Teachers on Call	No	Yes	No	USD	02/04/2020	4,475.00
4228	OLDN		5960		Wire	1	1205	Volunteers of America-Minnesota	No	Yes	No	USD	02/04/2020	25,518.26
4228	OLDN		5961		Wire	1	1240	Keys to Communication	No	Yes	No	USD	02/04/2020	5,100.00
4228	OLDN		5962		Wire	1	1402	Kathleen Nilles	No	Yes	No	USD	02/04/2020	1,690.00
4228	OLDN		5963		Wire	1	1461	Gamino's Cleaning Company LLC	No	Yes	No	USD	02/04/2020	380.00
4228	OLDN		5964		Wire	1	1462	Monarch Bus Service Inc	No	Yes	No	USD	02/04/2020	33,670.72
4228	OLDN		5965		Wire	1	1481	Comcast	No	Yes	No	USD	02/04/2020	393.06
4228	OLDN		5966		Wire	1	1541	Business Essentials	No	Yes	No	USD	02/04/2020	359.64
4228	OLDN		5967		Wire	1	1554	AmeriPride	No	Yes	No	USD	02/04/2020	165.90
4228	OLDN		5968		Wire	1	1562	Jeff Kleve	No	Yes	No	USD	02/04/2020	50.08
4228	OLDN		5969		Wire	1	1564	Teaching.com	No	Yes	No	USD	02/04/2020	1,983.59
4228	OLDN		5970		Wire	1	1099	MN UI Fund	No	Yes	No	USD	02/07/2020	1,850.00
4228	OLDN		5971		Wire	1	1001	Public Employee Retirement Association	No	Yes	No	USD	02/18/2020	3,273.59
4228	OLDN		5972		Wire	1	1002	Teachers Retirement Association	No	Yes	No	USD	02/18/2020	9,777.71
4228	OLDN		5973		Wire	1	1003	Internal Revenue Service	No	Yes	No	USD	02/18/2020	18,836.49
4228	OLDN		5974		Wire	1	1004	MN Department of Revenue Service	No	Yes	No	USD	02/18/2020	3,086.20
4228	OLDN		5975		Wire	1	1128	AssociatedBank	No	Yes	No	USD	02/18/2020	600.00
4228	OLDN		5976		Wire	1	1417	VOYA	No	Yes	No	USD	02/18/2020	1,647.75
4228	OLDN		5977		Wire	1	1557	Riverview Law Office PLLC	No	Yes	No	USD	02/18/2020	325.78
4228	OLDN		5978		Wire	1	1558	Bill.com	No	Yes	No	USD	02/19/2020	136.56
4228	OLDN		5979		Wire	1	1029	The Home Depot	No	Yes	No	USD	02/20/2020	457.80
4228	OLDN		5980		Wire	1	1029	The Home Depot	No	Yes	No	USD	02/20/2020	314.32
4228	OLDN		5981		Wire	1	1029	The Home Depot	No	Yes	No	USD	02/20/2020	108.12
4228	OLDN		5982		Wire	1	1053	Core Knowledge Foundation	No	Yes	No	USD	02/20/2020	803.86
4228	OLDN		5983		Wire	1	1053	Core Knowledge Foundation	No	Yes	No	USD	02/20/2020	1,313.33
4228	OLDN		5984		Wire	1	1054	Integrative Therapy, LLC.	No	Yes	No	USD	02/20/2020	1,677.10
4228	OLDN		5985		Wire	1	1054	Integrative Therapy, LLC.	No	Yes	No	USD	02/20/2020	3,448.96
4228	OLDN		5986		Wire	1	1098	Teachers on Call	No	Yes	No	USD	02/20/2020	2,822.00
4228	OLDN		5987		Wire	1	1116	Strategic Staffing Solutions	No	Yes	No	USD	02/20/2020	3,456.25
4228	OLDN		5988		Wire	1	1116	Strategic Staffing Solutions	No	Yes	No	USD	02/20/2020	1,645.00
4228	OLDN		5989		Wire	1	1116	Strategic Staffing Solutions	No	Yes	No	USD	02/20/2020	805.00
4228	OLDN		5990		Wire	1	1150	JR Computer Associates	No	Yes	No	USD	02/20/2020	1,200.00
4228	OLDN		5991		Wire	1	1233	Reno Mothes	No	Yes	No	USD	02/20/2020	600.00
4228	OLDN		5992		Wire	1	1240	Keys to Communication	No	Yes	No	USD	02/20/2020	1,785.00
4228	OLDN		5993		Wire	1	1241	Sheila Merzer	No	Yes	No	USD	02/20/2020	312.50
4228	OLDN		5994		Wire	1	1241	Sheila Merzer	No	Yes	No	USD	02/20/2020	250.00
4228	OLDN	BerganKDV	5995		Wire	1	1246	Sentient Healthcare	No	Yes	No	USD	02/20/2020	448.14

WOODBURY LEADERSHIP ACADEMY

Payment Reg by Bank and Check

Co	Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Print	Recon	Void	Curr	Pay/Void Date	Amount
4228	OLDN		5996		Wire	1	1334	Mary Kelly	No	Yes	No	USD	02/20/2020	4,845.00
4228	OLDN		5997		Wire	1	1336	Hennepin Healthcare	No	Yes	No	USD	02/20/2020	732.00
4228	OLDN		5998		Wire	1	1457	MSB Holdings - Woodbury LLC	No	Yes	No	USD	02/20/2020	69,929.34
4228	OLDN		5999		Wire	1	1462	Monarch Bus Service Inc	No	Yes	No	USD	02/20/2020	520.00
4228	OLDN		6000		Wire	1	1492	Plainview Milk Products Cooperative	No	Yes	No	USD	02/20/2020	301.50
4228	OLDN		6001		Wire	1	1492	Plainview Milk Products Cooperative	No	Yes	No	USD	02/20/2020	27.00
4228	OLDN		6002		Wire	1	1509	Colliers Architecture LLC	No	Yes	No	USD	02/20/2020	20,400.00
4228	OLDN		6003		Wire	1	1515	Minnesota Coaches Inc	No	Yes	No	USD	02/20/2020	9,120.00
4228	OLDN		6004		Wire	1	1515	Minnesota Coaches Inc	No	Yes	No	USD	02/20/2020	663.00
4228	OLDN		6005		Wire	1	1518	Martin Law Firm	No	Yes	No	USD	02/20/2020	371.00
4228	OLDN		6006		Wire	1	1539	Toshiba Business Solutions	No	Yes	No	USD	02/20/2020	2,516.81
4228	OLDN		6007		Wire	1	1547	Andrew Sharp	No	Yes	No	USD	02/20/2020	32.00
4228	OLDN		6008		Wire	1	1554	AmeriPride	No	Yes	No	USD	02/20/2020	82.95
4228	OLDN		6009		Wire	1	1554	AmeriPride	No	Yes	No	USD	02/20/2020	82.95
4228	OLDN		6010		Wire	1	1555	DHH Consulting LLC	No	Yes	No	USD	02/20/2020	552.13
4228	OLDN		6011		Wire	1	1565	Center for Responsive Schools	No	Yes	No	USD	02/20/2020	729.00
4228	OLDN		6012		Wire	1	1566	Pacer Center	No	Yes	No	USD	02/20/2020	75.00
4228	OLDN		6013		Wire	1	1064	HealthPartners - Group	No	Yes	No	USD	02/25/2020	16,632.76
4228	OLDN		6014		Wire	1	1097	Principal Life Insurance Company	No	Yes	No	USD	02/25/2020	1,932.20
4228	OLDN		6015		Wire	1	1391	Alerus	No	Yes	No	USD	02/25/2020	30.00
4228	OLDN		6016		Wire	1	1001	Public Employee Retirement Association	No	No	No	USD	02/28/2020	2,718.34
4228	OLDN		6017		Wire	1	1002	Teachers Retirement Association	No	No	No	USD	02/28/2020	9,879.81
4228	OLDN		6018		Wire	1	1003	Internal Revenue Service	No	No	No	USD	02/28/2020	17,950.53
4228	OLDN		6019		Wire	1	1004	MN Department of Revenue Service	No	No	No	USD	02/28/2020	2,891.14
4228	OLDN		6020		Wire	1	1128	AssociatedBank	No	No	No	USD	02/28/2020	600.00
4228	OLDN		6021		Wire	1	1417	VOYA	No	No	No	USD	02/28/2020	1,647.75
4228	OLDN		6023		Wire	1	1441	Old National	No	Yes	No	USD	02/28/2020	194.51
4228	OLDN		5956	6197	Check	1	1557	Riverview Law Office PLLC	Yes	Yes	No	USD	02/03/2020	325.78

Bank Total: \$302,075.60

Report Total: \$302,075.60

WOODBURY LEADERSHIP ACADEMY

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
1583	4228	OLDN	CR022(	Credit	A	02/11/20			Check	1	Miscellaneous Customer							
						4228	R 01 005 000 000 000	096			FY20 Mighty Cause					20.00		0.00
Receipt Total:																\$20.00	\$0.00	\$0.00
Deposit Total:																\$20.00	\$0.00	\$0.00
1584	4228	OLDN	CR022(	Credit	A	02/07/20			Check	1	SCHOOL DEPOSIT							
						4228	R 01 005 000 000 000	050			FY20 Milk Sales					220.00		0.00
						4228	R 01 005 000 000 000	050			FY20 Magic Club					300.00		0.00
						4228	R 01 005 000 000 000	050			FY20 JA Biztown Field Trip					935.00		0.00
						4228	R 01 005 000 000 000	050			FY20 Science Museum Field *					380.00		0.00
Receipt Total:																\$1,835.00	\$0.00	\$0.00
Deposit Total:																\$1,835.00	\$0.00	\$0.00
1585	4228	OLDN	CR022(	Credit	A	02/14/20			Check	1	1001 MN DEPT OF EDUCATION							
						4228	R 01 005 000 000 000	211			FY20 General Education Aid					157,702.12		0.00
Receipt Total:																\$157,702.12	\$0.00	\$0.00
Deposit Total:																\$157,702.12	\$0.00	\$0.00
1586	4228	OLDN	CR022(	Credit	A	02/14/20			Check	1	1003 SCHOOL DEPOSIT							
						4228	R 01 005 000 000 000	050			FY20 Field Trip					525.00		0.00
Receipt Total:																\$525.00	\$0.00	\$0.00
Deposit Total:																\$525.00	\$0.00	\$0.00
1587	4228	OLDN	CR022(	Credit	A	02/14/20			Check	1	1003 SCHOOL DEPOSIT							
						4228	R 01 005 000 000 000	050			FY20 Pizza Friday					1,027.50		0.00
Receipt Total:																\$1,027.50	\$0.00	\$0.00
Deposit Total:																\$1,027.50	\$0.00	\$0.00
1588	4228	OLDN	CR022(	Credit	A	02/20/20			Check	1	Miscellaneous Customer							
						4228	R 01 005 000 000 000	096			FY20 Amazon Smile					68.47		0.00
Receipt Total:																\$68.47	\$0.00	\$0.00
Deposit Total:																\$68.47	\$0.00	\$0.00

WOODBURY LEADERSHIP ACADEMY

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
1589	4228	OLDN	CR0220															
				1591	Credit	A	02/28/20		Check	1	1001	MN DEPT OF EDUCATION						
							4228	B 01 121 000			FY19 Charter School Lease				10,213.11		0.00	
							4228	B 01 121 000			FY19 Literacy Incentive				471.69		0.00	
							4228	R 01 005 000 000 211			FY20 General Education				169,572.73		0.00	
															Receipt Total:	\$180,257.53	\$0.00	
				1592	Debit	A	02/28/20		Check	1	1001	MN DEPT OF EDUCATION						
							4228	B 01 121 000			FY19 General Education Adj				(11.75)		0.00	
															Receipt Total:	(\$11.75)	\$0.00	
															Deposit Total:	\$180,245.78	\$0.00	
1590	4228	OLDN	CR0220															
				1593	Credit	A	02/26/20		Check	1	M	Miscellaneous Customer						
							4228	R 01 005 000 000 096			FY20 Mighty Cause				100.00		0.00	
															Receipt Total:	\$100.00	\$0.00	
															Deposit Total:	\$100.00	\$0.00	
1591	4228	OLDN	CR0220															
				1594	Credit	A	02/28/20		Check	1	1006	Old National						
							4228	R 01 005 000 000 092			FY20 Interest Payment				409.83		0.00	
															Receipt Total:	\$409.83	\$0.00	
															Deposit Total:	\$409.83	\$0.00	
															Report Total:	\$341,933.70	\$0.00	

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3674	202008	02/03/2020	P	AP	PAYME	1.31.20 Payables	1.31.20 Payables	B	01	101	003				Cash & Cash Equip	0.00	325.78
							1.31.20 Payables	B	01	206	000				Other Accts Payable	325.78	0.00
																<u>\$325.78</u>	<u>\$325.78</u>
3675	202008	02/04/2020	P	AP	VOUCH	02.04.20 AP		B	01	131	000				Prepaid Expenditures	1,487.69	0.00
								B	01	206	000				Other Accts Payable	0.00	75,311.64
								E	01	005	110	000	000	320	Communications Svcs	393.06	0.00
								E	01	005	110	000	000	820	Dues-Memberships-Lic-Fee	25,518.26	0.00
								E	01	005	760	000	720	360	Tran-Contract Priv/Pub Carr	33,670.72	0.00
								E	01	005	810	000	000	305	Consult/Fees For Svc	380.00	0.00
								E	01	005	810	000	000	350	Repair & Maint Svc	165.90	0.00
								E	01	005	810	000	000	401	Sup/Mat Non-Instr.	1,374.36	0.00
								E	01	010	201	000	000	305	Consult/Fees For Svc	442.00	0.00
								E	01	010	203	000	000	305	Consult/Fees For Svc	3,812.00	0.00
								E	01	010	203	000	000	401	Sup/Mat Non-Instr.	50.08	0.00
								E	01	010	203	000	000	430	Sup/Mat N-Indiv Inst	359.64	0.00
								E	01	010	203	000	000	460	Textbooks/Workbooks	151.03	0.00
								E	01	010	400	000	000	305	Consult/Fees For Svc	221.00	0.00
								E	01	010	401	000	740	394	To Non-Ed Agency	5,100.00	0.00
								E	01	010	420	000	740	394	To Non-Ed Agency	1,690.00	0.00
								E	01	010	630	000	000	406	Instructional Software	495.90	0.00
																<u>\$75,311.64</u>	<u>\$75,311.64</u>
3676	202008	02/04/2020	P	AP	PAYME	02.04.20 AP	02.04.20 AP	B	01	101	003				Cash & Cash Equip	0.00	75,311.64
							02.04.20 AP	B	01	206	000				Other Accts Payable	75,311.64	0.00
																<u>\$75,311.64</u>	<u>\$75,311.64</u>
3677	202008	02/07/2020	P	AP	VOUCH	Feb Wires		B	01	206	000				Other Accts Payable	0.00	1,850.00
								E	01	005	110	000	000	280	Unemployment Compensatir	1,850.00	0.00
																<u>\$1,850.00</u>	<u>\$1,850.00</u>
3678	202008	02/07/2020	P	AP	PAYME	Feb Wires	Feb Wires	B	01	101	003				Cash & Cash Equip	0.00	1,850.00
							Feb Wires	B	01	206	000				Other Accts Payable	1,850.00	0.00
																<u>\$1,850.00</u>	<u>\$1,850.00</u>
3679	202008	02/12/2020	P	AR	RECEI	02.11.20 Mighty Casus		B	01	101	003				Cash & Cash Equip	20.00	0.00
								R	01	005	000	000	000	096	Gifts And Bequests	0.00	20.00
																<u>\$20.00</u>	<u>\$20.00</u>
3680	202008	02/13/2020	P	AR	RECEI	School Deposit		B	01	101	003				Cash & Cash Equip	1,835.00	0.00
								R	01	005	000	000	000	050	Fees From Patrons	0.00	1,835.00
																<u>\$1,835.00</u>	<u>\$1,835.00</u>

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3681	202008	02/14/2020	P	AR	RECEII	02.14.20 IDEAS		B	01	101	003	000	000	211	Cash & Cash Equiv	157,702.12	0.00
								R	01	005	000	000	000		General Education Aid	0.00	157,702.12
																\$157,702.12	\$157,702.12
3682	202008	02/15/2020	P	SHR	S20201	S2020150 - 2/14/2020		B	01	101	003				Cash & Cash Equiv	0.00	113,832.62
								B	01	101	003				Cash & Cash Equiv	52,439.23	0.00
								B	01	215	004				Garnishment	0.00	325.78
								B	01	215	007				Payroll Deductions - Life	0.00	1,675.00
								B	01	215	008				Payroll Deductions Health	0.00	12,332.99
								B	01	215	009				Payroll Deductions Dental	0.00	883.72
								B	01	215	010				Payroll Deductions FICA	0.00	13,044.08
								B	01	215	011				Payroll Deductions Fed Tax	0.00	5,792.41
								B	01	215	013				Payroll Deductions MN Tax	0.00	3,086.20
								B	01	215	017				Payroll Deductions PERA	0.00	3,273.59
								B	01	215	018				Payroll Deductions TRA	0.00	9,777.71
								B	01	215	021				TSA	0.00	1,647.75
								B	01	215	022				Payroll Deductions - HSA	0.00	600.00
								E	01	005	020	000	000	110	Sal-Adm/Supervision	4,830.00	0.00
								E	01	005	020	000	000	210	Fica/Medicare	365.63	0.00
								E	01	005	020	000	000	218	Tra	382.54	0.00
								E	01	005	020	000	000	220	Health Insurance	1,903.56	0.00
								E	01	005	020	000	000	230	Life Insurance	24.40	0.00
								E	01	005	020	000	000	235	Dental Insurance	64.14	0.00
								E	01	005	020	000	000	240	Long Term Disability Insurar	58.00	0.00
								E	01	005	105	000	000	170	N-Instir Support	2,990.51	0.00
								E	01	005	105	000	000	210	Fica/Medicare	222.28	0.00
								E	01	005	105	000	000	214	Pera	224.28	0.00
								E	01	005	105	000	000	220	Health Insurance	633.51	0.00
								E	01	005	105	000	000	230	Life Insurance	10.77	0.00
								E	01	005	105	000	000	235	Dental Insurance	45.29	0.00
								E	01	005	105	000	000	240	Long Term Disability Insurar	29.88	0.00
								E	01	005	110	000	000	110	Sal-Adm/Supervision	2,354.63	0.00
								E	01	005	110	000	000	210	Fica/Medicare	171.72	0.00
								E	01	005	110	000	000	214	Pera	176.60	0.00
								E	01	005	110	000	000	220	Health Insurance	693.06	0.00
								E	01	005	110	000	000	230	Life Insurance	6.10	0.00
								E	01	005	110	000	000	235	Dental Insurance	25.67	0.00
								E	01	005	110	000	000	240	Long Term Disability Insurar	31.47	0.00
								E	01	005	605	000	000	110	Sal-Adm/Supervision	5,039.68	0.00

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3682	202008	02/15/2020	P	SHR	S20201	S2020150 - 2/14/2020		E	01	005	605	000	000	210	Fica/Medicare	379.44	0.00
								E	01	005	605	000	000	218	Tra	399.15	0.00
								E	01	005	605	000	000	220	Health Insurance	587.13	0.00
								E	01	005	605	000	000	230	Life Insurance	12.20	0.00
								E	01	005	605	000	000	235	Dental Insurance	51.34	0.00
								E	01	005	605	000	000	240	Long Term Disability Insurar	62.93	0.00
								E	01	005	620	000	000	144	N-Lic Instr Sup Pers	1,507.25	0.00
								E	01	005	620	000	000	210	Fica/Medicare	112.22	0.00
								E	01	005	620	000	000	214	Pera	113.04	0.00
								E	01	005	620	000	000	220	Health Insurance	296.72	0.00
								E	01	005	620	000	000	235	Dental Insurance	25.67	0.00
								E	01	005	810	000	000	170	N-Instr Support	49.50	0.00
								E	01	005	810	000	000	210	Fica/Medicare	3.40	0.00
								E	01	005	810	000	000	214	Pera	3.71	0.00
								E	01	005	810	000	000	220	Health Insurance	4.71	0.00
								E	01	005	810	000	000	230	Life Insurance	0.21	0.00
								E	01	005	810	000	000	235	Dental Insurance	0.45	0.00
								E	01	005	810	000	000	240	Long Term Disability Insurar	0.61	0.00
								E	01	010	201	000	000	140	Lic Classroom Tchrr	5,611.34	0.00
								E	01	010	201	000	000	145	Sub Tchrr-Lic Personal Salar	175.00	0.00
								E	01	010	201	000	000	210	Fica/Medicare	428.96	0.00
								E	01	010	201	000	000	218	Tra	458.28	0.00
								E	01	010	201	000	000	220	Health Insurance	610.77	0.00
								E	01	010	201	000	000	230	Life Insurance	18.30	0.00
								E	01	010	201	000	000	235	Dental Insurance	51.34	0.00
								E	01	010	201	000	000	240	Long Term Disability Insurar	88.23	0.00
								E	01	010	203	000	000	140	Lic Classroom Tchrr	29,011.82	0.00
								E	01	010	203	000	000	141	N-Lic Classroom Pers	564.91	0.00
								E	01	010	203	000	000	145	Sub Tchrr-Lic Personal Salar	258.25	0.00
								E	01	010	203	000	000	210	Fica/Medicare	2,230.60	0.00
								E	01	010	203	000	000	214	Pera	42.36	0.00
								E	01	010	203	000	000	218	Tra	2,306.32	0.00
								E	01	010	203	000	000	220	Health Insurance	3,766.61	0.00
								E	01	010	203	000	000	230	Life Insurance	105.80	0.00
								E	01	010	203	000	000	235	Dental Insurance	283.24	0.00
								E	01	010	203	000	000	240	Long Term Disability Insurar	477.68	0.00
								E	01	010	203	000	335	185	QComp	787.50	0.00
								E	01	010	203	000	335	210	Fica/Medicare	60.25	0.00
																03/21/2020	

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3682	202008	02/15/2020	P	SHR	S20201	S2020150 - 2/14/2020		E	01	010	203	000	335	218	Tra	62.37	0.00
								E	01	010	211	000	000	145	Sub Tchr-Lic Personal Salar	303.75	0.00
								E	01	010	211	000	000	210	Fical/Medicare	22.62	0.00
								E	01	010	211	000	000	214	Pera	19.22	0.00
								E	01	010	211	000	000	218	Tra	3.76	0.00
								E	01	010	212	000	000	140	Lic Classroom Tchr	1,607.88	0.00
								E	01	010	212	000	000	145	Sub Tchr-Lic Personal Salar	22.00	0.00
								E	01	010	212	000	000	210	Fical/Medicare	124.65	0.00
								E	01	010	212	000	000	218	Tra	129.08	0.00
								E	01	010	212	000	000	230	Life Insurance	6.10	0.00
								E	01	010	212	000	000	240	Long Term Disability Insurar	26.26	0.00
								E	01	010	219	000	317	140	Lic Classroom Tchr	83.34	0.00
								E	01	010	219	000	317	141	N-Lic Classroom Pers	763.98	0.00
								E	01	010	219	000	317	210	Fical/Medicare	64.58	0.00
								E	01	010	219	000	317	214	Pera	57.30	0.00
								E	01	010	219	000	317	218	Tra	6.60	0.00
								E	01	010	219	000	317	220	Health Insurance	14.16	0.00
								E	01	010	219	000	317	230	Life Insurance	3.50	0.00
								E	01	010	219	000	317	235	Dental Insurance	1.23	0.00
								E	01	010	219	000	317	240	Long Term Disability Insurar	12.14	0.00
								E	01	010	220	000	000	140	Lic Classroom Tchr - English	1,607.88	0.00
								E	01	010	220	000	000	210	Fical/Medicare	119.99	0.00
								E	01	010	220	000	000	218	Tra	127.35	0.00
								E	01	010	220	000	000	220	Health Insurance	292.85	0.00
								E	01	010	220	000	000	230	Life Insurance	6.10	0.00
								E	01	010	220	000	000	235	Dental Insurance	25.67	0.00
								E	01	010	220	000	000	240	Long Term Disability Insurar	26.26	0.00
								E	01	010	240	000	000	140	Lic Classroom Tchr	2,006.25	0.00
								E	01	010	240	000	000	210	Fical/Medicare	148.61	0.00
								E	01	010	240	000	000	218	Tra	158.90	0.00
								E	01	010	240	000	000	220	Health Insurance	483.95	0.00
								E	01	010	240	000	000	230	Life Insurance	6.10	0.00
								E	01	010	240	000	000	235	Dental Insurance	25.67	0.00
								E	01	010	240	000	000	240	Long Term Disability Insurar	30.22	0.00
								E	01	010	256	000	000	140	Lic Classroom Tchr	1,699.17	0.00
								E	01	010	256	000	000	210	Fical/Medicare	129.99	0.00
								E	01	010	256	000	000	218	Tra	134.58	0.00
								E	01	010	256	000	000	230	Life Insurance	6.10	0.00

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3682	202008	02/15/2020	P	SHR	S20201	S2020150 - 2/14/2020		E	01	010	256	000	000	240	Long Term Disability Insurar	27.79	0.00
								E	01	010	257	000	000	145	Sub Tchr-Lic Personal Salar	525.25	0.00
								E	01	010	257	000	000	210	Fica/Medicare	39.85	0.00
								E	01	010	257	000	000	218	Tra	41.58	0.00
								E	01	010	258	000	000	140	Lic Classroom Tchr	1,844.21	0.00
								E	01	010	258	000	000	145	Sub Tchr-Lic Personal Salar	150.00	0.00
								E	01	010	258	000	000	210	Fica/Medicare	152.55	0.00
								E	01	010	258	000	000	218	Tra	146.06	0.00
								E	01	010	258	000	000	230	Life Insurance	6.10	0.00
								E	01	010	258	000	000	240	Long Term Disability Insurar	28.50	0.00
								E	01	010	260	000	000	140	Lic Classroom Tchr	1,408.31	0.00
								E	01	010	260	000	000	210	Fica/Medicare	107.73	0.00
								E	01	010	260	000	000	218	Tra	111.54	0.00
								E	01	010	260	000	000	230	Life Insurance	6.10	0.00
								E	01	010	260	000	000	240	Long Term Disability Insurar	28.50	0.00
								E	01	010	270	000	000	140	Lic Classroom Tchr - Social	1,724.83	0.00
								E	01	010	270	000	000	210	Fica/Medicare	129.41	0.00
								E	01	010	270	000	000	218	Tra	136.61	0.00
								E	01	010	270	000	000	220	Health Insurance	247.02	0.00
								E	01	010	270	000	000	230	Life Insurance	6.10	0.00
								E	01	010	270	000	000	235	Dental Insurance	25.67	0.00
								E	01	010	270	000	000	240	Long Term Disability Insurar	28.20	0.00
								E	01	010	291	000	000	185	Oth Sal Pay-Lic/Cert.	87.25	0.00
								E	01	010	291	000	000	210	Fica/Medicare	6.52	0.00
								E	01	010	291	000	000	218	Tra	6.90	0.00
								E	01	010	400	000	000	140	Lic Classroom Tchr	1,440.95	0.00
								E	01	010	400	000	000	185	Oth Sal Pay-Lic/Cert.	175.00	0.00
								E	01	010	400	000	000	210	Fica/Medicare	120.26	0.00
								E	01	010	400	000	000	218	Tra	127.98	0.00
								E	01	010	400	000	000	220	Health Insurance	294.56	0.00
								E	01	010	400	000	000	235	Dental Insurance	25.67	0.00
								E	01	010	407	000	740	140	Lic Classroom Tchr	3,823.12	0.00
								E	01	010	407	000	740	210	Fica/Medicare	289.63	0.00
								E	01	010	407	000	740	214	Pera	36.17	0.00
								E	01	010	407	000	740	218	Tra	264.58	0.00
								E	01	010	407	000	740	220	Health Insurance	270.97	0.00
								E	01	010	407	000	740	230	Life Insurance	14.03	0.00
								E	01	010	407	000	740	235	Dental Insurance	25.67	0.00

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3682	202008	02/15/2020	P	SHR S20201	S2020150 - 2/14/2020		E	01	010	407	000	740	240	Long Term Disability Insurar	60.00	0.00
							E	01	010	408	000	740	140	Lic Classroom Tchr	482.36	0.00
							E	01	010	408	000	740	210	Fica/Medicare	36.90	0.00
							E	01	010	408	000	740	214	Pera	36.18	0.00
							E	01	010	408	000	740	230	Life Insurance	1.83	0.00
							E	01	010	408	000	740	240	Long Term Disability Insurar	5.38	0.00
							E	01	010	411	000	740	140	Lic Classroom Tchr	643.16	0.00
							E	01	010	411	000	740	210	Fica/Medicare	49.20	0.00
							E	01	010	411	000	740	214	Pera	48.24	0.00
							E	01	010	411	000	740	230	Life Insurance	2.44	0.00
							E	01	010	411	000	740	240	Long Term Disability Insurar	7.17	0.00
							E	01	010	420	000	740	161	ParaProf/Personal Care Ass	12,841.21	0.00
							E	01	010	420	000	740	210	Fica/Medicare	954.15	0.00
							E	01	010	420	000	740	214	Pera	963.10	0.00
							E	01	010	420	000	740	220	Health Insurance	1,074.55	0.00
							E	01	010	420	000	740	230	Life Insurance	54.74	0.00
							E	01	010	420	000	740	235	Dental Insurance	80.49	0.00
							E	01	010	420	000	740	240	Long Term Disability Insurar	177.05	0.00
							E	01	010	422	000	425	161	ParaProf/Personal Care Ass	446.76	0.00
							E	01	010	422	000	425	210	Fica/Medicare	34.18	0.00
							E	01	010	422	000	425	214	Pera	33.51	0.00
							E	01	010	422	000	425	230	Life Insurance	1.88	0.00
							E	01	010	422	000	425	240	Long Term Disability Insurar	6.31	0.00
							E	01	010	610	000	000	185	Oth Sal Pay-Lic/Cert.	225.00	0.00
							E	01	010	610	000	000	210	Fica/Medicare	16.72	0.00
							E	01	010	610	000	000	218	Tra	17.82	0.00
														\$166,271.85	\$166,271.85	
3683	202008	02/18/2020	P	AP VOUCH	02.18.20 PR payables		B	01	206	000				Other Accts Payable	0.00	37,547.52
							B	01	215	004				Garnishment	325.78	0.00
							B	01	215	010				Payroll Deductions FICA	13,044.08	0.00
							B	01	215	011				Payroll Deductions Fed Tax	5,792.41	0.00
							B	01	215	013				Payroll Deductions MN Tax	3,086.20	0.00
							B	01	215	017				Payroll Deductions PERA	3,273.59	0.00
							B	01	215	018				Payroll Deductions TRA	9,777.71	0.00
							B	01	215	021				TSA	1,647.75	0.00
							B	01	215	022				Payroll Deductions - HSA	600.00	0.00
														\$37,547.52	\$37,547.52	

WOODBURY LEADERSHIP ACADEMY

Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3684	202008	02/18/2020	P	AP	PAYME	02.18.20 PR payables	02.18.20 PR payables	B	01	101	003				Cash & Cash Equiv	0.00	37,547.52
							02.18.20 PR payables	B	01	206	000				Other Accts Payable	37,547.52	0.00
3685	202008	02/19/2020	P	AP	VOUCH	Feb Wires		B	01	206	000				Other Accts Payable	0.00	136.56
								E	01	005	110	000	000	305	Consult/Fees For Svc	136.56	0.00
3686	202008	02/19/2020	P	AP	PAYME	Feb Wires	Feb Wires	B	01	101	003				Cash & Cash Equiv	0.00	136.56
							Feb Wires	B	01	206	000				Other Accts Payable	136.56	0.00
3687	202008	02/19/2020	P	AR	RECEI	02.14.20 School Deposit		B	01	101	003				Cash & Cash Equiv	1,552.50	0.00
								R	01	005	000	000	000	050	Fees From Patrons	0.00	1,552.50
3688	202008	02/20/2020	P	AP	VOUCH	02.20.20 Bill.Com		B	01	206	000				Other Accts Payable	0.00	132,427.06
								E	01	005	110	000	000	305	Consult/Fees For Svc	20,400.00	0.00
								E	01	005	111	000	000	305	Consult/Fees For Svc	371.00	0.00
								E	01	005	605	000	000	315	Technology Services	1,200.00	0.00
								E	01	005	760	000	720	360	Tran-Contract Priv/Pub Carr	520.00	0.00
								E	01	005	760	000	723	360	Tran-Contract Priv/Pub Carr	9,120.00	0.00
								E	01	005	760	000	733	360	Tran-Contract Priv/Pub Carr	663.00	0.00
								E	01	005	810	000	000	330	Utility Services	6,815.38	0.00
								E	01	005	810	000	000	350	Repair & Maint Svc	5,028.09	0.00
								E	01	005	810	000	000	401	Sup/Mat Non-Instr.	880.24	0.00
								E	01	005	850	000	000	370	Op. Rentals & Leases	2,659.66	0.00
								E	01	005	850	000	348	370	Op. Rentals & Leases	55,592.11	0.00
								E	01	010	203	000	000	305	Consult/Fees For Svc	2,897.00	0.00
								E	01	010	203	000	000	401	Sup/Mat Non-Instr.	1,556.66	0.00
								E	01	010	203	000	000	460	Textbooks/Workbooks	2,117.19	0.00
								E	01	010	401	000	740	394	To Non-Ed Agency	1,785.00	0.00
								E	01	010	402	000	740	394	To Non-Ed Agency	1,645.00	0.00
								E	01	010	405	000	740	394	To Non-Ed Agency	1,000.27	0.00
								E	01	010	408	000	740	394	To Non-Ed Agency	1,367.50	0.00
								E	01	010	420	000	419	303	Fed Sub Award SubCont <\$	4,845.00	0.00
								E	01	010	420	000	740	394	To Non-Ed Agency	9,723.31	0.00
								E	01	010	605	000	000	580	Principal Cap. Lease	1,288.65	0.00
								E	01	010	640	000	316	366	Trav/Conv/Conference	761.00	0.00
								E	01	010	720	000	000	305	Consult/Fees For Svc	191.00	0.00
																\$132,427.06	\$132,427.06

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3689	202008	02/20/2020	P	AP	PAYME	02.20.20 Bill.Com	02.20.20 Bill.Com	B	01	101	003				Cash & Cash Equiv	0.00	132,427.06
							02.20.20 Bill.Com	B	01	206	000				Other Accts Payable	132,427.06	0.00
																\$132,427.06	\$132,427.06
3690	202008	02/25/2020	P	AP	VOUCH	FEB Wires		B	01	206	000				Other Accts Payable	0.00	18,594.96
								B	01	215	007				Payroll Deductions - Life	1,932.20	0.00
								B	01	215	008				Payroll Deductions Health	15,494.27	0.00
								B	01	215	009				Payroll Deductions Dental	1,138.49	0.00
								E	01	005	110	000	000	305	Consult/Fees For Svc	30.00	0.00
																\$18,594.96	\$18,594.96
3691	202008	02/25/2020	P	AP	PAYME	FEB Wires	FEB Wires	B	01	101	003				Cash & Cash Equiv	0.00	18,594.96
							FEB Wires	B	01	206	000				Other Accts Payable	18,594.96	0.00
																\$18,594.96	\$18,594.96
3692	202008	02/25/2020	P	AR	RECEI	Amazon Smile		B	01	101	003				Cash & Cash Equiv	68.47	0.00
								R	01	005	000	000	000	096	Gifts And Bequests	0.00	68.47
																\$68.47	\$68.47
3693	202008	02/28/2020	P	AR	RECEI	02.28.20 IDEAS		B	01	101	003				Cash & Cash Equiv	180,245.78	0.00
								B	01	121	000				Due Fm Mn Children	0.00	10,673.05
								R	01	005	000	000	000	211	General Education Aid	0.00	169,572.73
																\$180,245.78	\$180,245.78
3694	202008	02/28/2020	P	SHR	S20201	S2020160 - 2/28/2020		B	01	101	003				Cash & Cash Equiv	0.00	97,740.53
								B	01	101	003				Cash & Cash Equiv	38,383.95	0.00
								B	01	215	004				Garnishment	0.00	190.83
								B	01	215	007				Payroll Deductions - Life	0.00	163.14
								B	01	215	008				Payroll Deductions Health	0.00	2,151.76
								B	01	215	009				Payroll Deductions Dental	0.00	190.65
								B	01	215	010				Payroll Deductions FICA	0.00	12,552.30
								B	01	215	011				Payroll Deductions Fed Tax	0.00	5,398.23
								B	01	215	013				Payroll Deductions MN Tax	0.00	2,891.14
								B	01	215	017				Payroll Deductions PERA	0.00	2,718.34
								B	01	215	018				Payroll Deductions TRA	0.00	9,879.81
								B	01	215	021				TSA	0.00	1,647.75
								B	01	215	022				Payroll Deductions - HSA	0.00	600.00
								E	01	005	020	000	000	110	Sal-Adm/Supervision	4,830.00	0.00
								E	01	005	020	000	000	210	Fica/Medicare	365.63	0.00
								E	01	005	020	000	000	218	Tra	382.54	0.00
								E	01	005	105	000	000	170	N-Inst Support	2,534.90	0.00
								E	01	005	105	000	000	210	Fica/Medicare	187.22	0.00
																03/21/2020	

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3694	202008	02/28/2020	P	SHR	S20201	S2020160 - 2/28/2020		E	01	005	105	000	000	214	Pera	190.12	0.00
								E	01	005	110	000	000	110	Sal-Adm/Supervision	2,354.63	0.00
								E	01	005	110	000	000	210	Fica/Medicare	171.73	0.00
								E	01	005	110	000	000	214	Pera	176.60	0.00
								E	01	005	605	000	000	110	Sal-Adm/Supervision	5,039.68	0.00
								E	01	005	605	000	000	210	Fica/Medicare	379.42	0.00
								E	01	005	605	000	000	218	Tra	399.15	0.00
								E	01	005	620	000	000	144	N-Lic Instr Sup Pers	1,857.25	0.00
								E	01	005	620	000	000	210	Fica/Medicare	139.00	0.00
								E	01	005	620	000	000	214	Pera	113.04	0.00
								E	01	005	620	000	000	218	Tra	27.72	0.00
								E	01	010	201	000	000	140	Lic Classroom Tchr	5,611.34	0.00
								E	01	010	201	000	000	145	Sub Tchr-Lic Personal Salar	175.00	0.00
								E	01	010	201	000	000	210	Fica/Medicare	428.68	0.00
								E	01	010	201	000	000	218	Tra	458.28	0.00
								E	01	010	203	000	000	140	Lic Classroom Tchr	28,239.41	0.00
								E	01	010	203	000	000	141	N-Lic Classroom Pers	343.88	0.00
								E	01	010	203	000	000	145	Sub Tchr-Lic Personal Salar	1,241.75	0.00
								E	01	010	203	000	000	210	Fica/Medicare	2,229.32	0.00
								E	01	010	203	000	000	214	Pera	25.80	0.00
								E	01	010	203	000	000	218	Tra	2,323.02	0.00
								E	01	010	203	000	000	220	Health Insurance	17.33	0.00
								E	01	010	203	000	000	235	Dental Insurance	1.12	0.00
								E	01	010	211	000	000	145	Sub Tchr-Lic Personal Salar	124.50	0.00
								E	01	010	211	000	000	210	Fica/Medicare	9.23	0.00
								E	01	010	211	000	000	214	Pera	7.78	0.00
								E	01	010	211	000	000	218	Tra	1.64	0.00
								E	01	010	212	000	000	140	Lic Classroom Tchr	1,607.88	0.00
								E	01	010	212	000	000	210	Fica/Medicare	123.00	0.00
								E	01	010	212	000	000	218	Tra	127.34	0.00
								E	01	010	219	000	317	140	Lic Classroom Tchr	83.34	0.00
								E	01	010	219	000	317	141	N-Lic Classroom Pers	696.32	0.00
								E	01	010	219	000	317	210	Fica/Medicare	59.40	0.00
								E	01	010	219	000	317	214	Pera	52.22	0.00
								E	01	010	219	000	317	218	Tra	6.60	0.00
								E	01	010	220	000	000	140	Lic Classroom Tchr - English	1,607.88	0.00
								E	01	010	220	000	000	210	Fica/Medicare	119.96	0.00
								E	01	010	220	000	000	218	Tra	127.34	0.00

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3694	202008	02/28/2020	P	SHR	S20201	S2020160 - 2/28/2020		E	01	010	240	000	000	140	Lic Classroom Tchr	2,006.25	0.00
								E	01	010	240	000	000	210	Fica/Medicare	148.69	0.00
								E	01	010	240	000	000	218	Tra	158.89	0.00
								E	01	010	256	000	000	140	Lic Classroom Tchr	1,699.17	0.00
								E	01	010	256	000	000	210	Fica/Medicare	129.99	0.00
								E	01	010	256	000	000	218	Tra	134.57	0.00
								E	01	010	257	000	000	145	Sub Tchr-Lic Personal Salar	194.50	0.00
								E	01	010	257	000	000	210	Fica/Medicare	14.85	0.00
								E	01	010	257	000	000	218	Tra	15.40	0.00
								E	01	010	258	000	000	140	Lic Classroom Tchr	1,844.21	0.00
								E	01	010	258	000	000	145	Sub Tchr-Lic Personal Salar	150.00	0.00
								E	01	010	258	000	000	210	Fica/Medicare	152.56	0.00
								E	01	010	258	000	000	218	Tra	146.06	0.00
								E	01	010	260	000	000	140	Lic Classroom Tchr	3,078.48	0.00
								E	01	010	260	000	000	210	Fica/Medicare	235.50	0.00
								E	01	010	260	000	000	218	Tra	243.82	0.00
								E	01	010	270	000	000	140	Lic Classroom Tchr - Social	1,724.83	0.00
								E	01	010	270	000	000	210	Fica/Medicare	129.34	0.00
								E	01	010	270	000	000	218	Tra	136.61	0.00
								E	01	010	291	000	000	185	Oth Sal Pay-Lic/Cert.	41.50	0.00
								E	01	010	291	000	000	210	Fica/Medicare	3.10	0.00
								E	01	010	291	000	000	218	Tra	3.28	0.00
								E	01	010	400	000	000	140	Lic Classroom Tchr	1,440.95	0.00
								E	01	010	400	000	000	145	Sub Tchr-Lic Personal Salar	300.00	0.00
								E	01	010	400	000	000	210	Fica/Medicare	130.10	0.00
								E	01	010	400	000	000	218	Tra	114.12	0.00
								E	01	010	407	000	740	140	Lic Classroom Tchr	3,823.12	0.00
								E	01	010	407	000	740	210	Fica/Medicare	289.62	0.00
								E	01	010	407	000	740	214	Pera	36.17	0.00
								E	01	010	407	000	740	218	Tra	264.58	0.00
								E	01	010	408	000	740	140	Lic Classroom Tchr	482.36	0.00
								E	01	010	408	000	740	210	Fica/Medicare	36.90	0.00
								E	01	010	408	000	740	214	Pera	36.18	0.00
								E	01	010	411	000	740	140	Lic Classroom Tchr	643.16	0.00
								E	01	010	411	000	740	210	Fica/Medicare	49.20	0.00
								E	01	010	411	000	740	214	Pera	48.24	0.00
								E	01	010	420	000	740	161	ParaProf/Personal Care Ass	9,894.35	0.00
								E	01	010	420	000	740	210	Fica/Medicare	711.85	0.00

WOODBURY LEADERSHIP ACADEMY
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
3694	202008	02/28/2020	P	SHR	S20201	S2020160 - 2/28/2020		E	01	010	420	000	740	214	Pera	742.07	0.00
								E	01	010	420	000	740	220	Health Insurance	776.99	0.00
								E	01	010	420	000	740	235	Dental Insurance	50.22	0.00
								E	01	010	422	000	425	161	ParaProf/Personal Care Ass	373.66	0.00
								E	01	010	422	000	425	210	Fica/Medicare	28.59	0.00
								E	01	010	422	000	425	214	Pera	28.03	0.00
								E	01	010	610	000	000	185	Oth Sal Pay-Lic/Cert.	43.75	0.00
								E	01	010	610	000	000	210	Fica/Medicare	3.27	0.00
								E	01	010	610	000	000	218	Tra	3.46	0.00
																\$136,124.48	\$136,124.48
3695	202008	02/28/2020	P	AP	VOUC†	02.28.20 PR Payables		B	01	206	000				Other Accts Payable	0.00	35,878.40
								B	01	215	004				Garnishment	190.83	0.00
								B	01	215	010				Payroll Deductions FICA	12,552.30	0.00
								B	01	215	011				Payroll Deductions Fed Tax	5,398.23	0.00
								B	01	215	013				Payroll Deductions MN Tax	2,891.14	0.00
								B	01	215	017				Payroll Deductions PERA	2,718.34	0.00
								B	01	215	018				Payroll Deductions TRA	9,879.81	0.00
								B	01	215	021				TSA	1,647.75	0.00
								B	01	215	022				Payroll Deductions - HSA	600.00	0.00
																\$35,878.40	\$35,878.40
3696	202008	02/28/2020	P	AP	PAYME	02.28.20 PR Payables	02.28.20 PR Payables	B	01	101	003				Cash & Cash Equiv	0.00	35,687.57
								B	01	206	000				Other Accts Payable	35,687.57	0.00
																\$35,687.57	\$35,687.57
3698	202008	02/28/2020	P	AR	RECEI†	Donation and Interest		B	01	101	003				Cash & Cash Equiv	509.83	0.00
								R	01	005	000	000	000	092	Interest Earnings	0.00	409.83
								R	01	005	000	000	000	096	Gifts And Bequests	0.00	100.00
																\$509.83	\$509.83
3699	202008	02/28/2020	P	AP	VOUC†	Feb Wires		B	01	206	000				Other Accts Payable	0.00	194.51
								E	01	005	110	000	000	305	Consult/Fees For Svc	194.51	0.00
																\$194.51	\$194.51
3700	202008	02/28/2020	P	AP	PAYME	Feb Wires	Feb Wires	B	01	101	003				Cash & Cash Equiv	0.00	194.51
								B	01	206	000				Other Accts Payable	194.51	0.00
																\$194.51	\$194.51

Woodbury Leadership Academy

8089 Globe Drive
Woodbury, MN 55125

Phone: 651-571-2100
www.wlamn.org

Director: Kathy Mortensen

School Profile

Woodbury Leadership Academy (WLA) is a tuition-free charter elementary and middle school serving approximately 400 students.

Our primary goal is to work in partnership with families from Woodbury and the surrounding communities who wish to participate as full partners in the education of their children in a rigorous educational environment that fosters student success. WLA ensures academic success through rigorous curriculum standards, while setting high expectations for students.

WLA uses inquiry-based learning while building strong skills in math, reading, literature, writing, music, science, physical education, Spanish, art & technology – all of the essential areas of learning. We will also implement a strong character education program to ensure students develop exceptional leadership skills and are well rounded in all areas, social and academic, and prepared for high school and beyond.

The mission of WLA is to utilize leadership-based programs and strategies grounded in solid research, combined with the demonstrated success of Core Knowledge curriculum as a basis of a rigorous overall educational program that builds strong skills in math, reading, literature, writing, music, science, and technology.

The vision of WLA is to be a school where students and graduates become exceptional leaders, and are prepared to take on the academic and leadership challenges they will face as they transition into high school.

WLA Website

VOA-MN Standard Analysis

The school's evaluation on each standard is listed in the tables below. The three possible outcomes are:

- Meets standard (2) Evidence of compliance is clear and/or consistent.

- Partially meets standard (1) There is some evidence that the standard is met.
- Does not meet standard (0) The standard has clearly not been met.

Standard One: The school maintains a balanced budget.	
	0 = deficit position
	1 = n/a
X	2 = surplus position
Data Source: Original and revised budgets, annual financial audit report, monthly income statements.	

The FY 2019 original General Fund budget approved in May 2018 was based on 309 ADM with a projected deficit of \$142,389. The budget was revised in November 2018 to reflect an increase in student enrollment to 385 ADM resulting in a year end surplus of \$98,593.

Budgetary highlights from the school’s FY 2019 audit state:

General Fund Budgetary Highlights

The Charter School amended their budget during the year. The original General fund budget called for a decrease in fund balance of \$142,389. The final budget called for an increase in fund balance of \$98,593. There was an actual increase to the fund balance of \$278,343.

Total revenues were \$107,528 more than budgeted. The biggest revenue variance was in special education revenue.

Total expenditures were \$72,222 less than budget. This variance is mostly attributed to the Elementary and secondary regular instruction category, which had a positive budget variance of \$75,980.

The school ended FY 2019 with a General Fund surplus of \$278,343 based on 387 ADM. The financial audit contained the following relating to financial performance:

Financial Highlights

- *The fund balance of the General Fund increased \$278,343 from the prior year for an ending fund balance of \$714,408 at June 30, 2019. At the end of the current fiscal year, the fund balance percentage for the General fund was 20.5% of total General fund expenditures.*

•The fund balance of the Community Service Fund was \$93,102 at June 30, 2019.

•The average enrollment during 2018-2019 was 387 students which was an increase of approximately 127 students over the prior year.

•The Charter School had a negative net position of \$307,850 at the close of fiscal year 2019 which was an increase of \$497,489 from the prior year. This increase is primarily due to the decreased liability and related expenses related to TRA and PERA pension liability.

The school had a large increase in student enrollment in FY 2019 which is a reflection on the school program and management. The school has maintained a balanced budget for FY 2019.

Standard Two: The school is compliant with state and federal financial reporting deadlines and laws, including the proper use of public funds.	
	0 = missed > 1 time
	1 = missed 1 time
X	2 = never missed
Data Source: MDE reports including: Preliminary UFARS data, Student ADM, Final UFARS data.	

The VOA-MN financial analyst did not discover any missed state or federal financial reporting deadlines through June 2019.

Standard Three: The school's financial audit is submitted to the Minnesota Department of Education, Office of the State Auditor and the authorizer by December 31.	
	0 = not submitted
	1 = n/a
X	2 = submitted
Data Source: Email from the school with attached MDE documentation.	

The school submitted its financial audit to the MDE by December 31, 2019.

Standard Four: Schools are expected to have audits that are free of all findings.	
	0 = 1 or more “material weakness” or legal compliance finding (s)
	1 = 1 or more “significant deficiency” finding(s)
X	2 = no findings
Data Source: The school’s financial audit report.	

The school’s FY 2019 financial audit contained no findings as noted in these excerpts from the audit report:

In connection with our audit, nothing came to our attention that caused us to believe that the Charter School failed to comply with the provisions of the Minnesota Legal Compliance Audit Guide for Charter Schools.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Standard Five: The school is current on all financial obligations, including, but not

limited to: pension payments, payroll taxes, insurance coverage and loan payments.	
	0 = late > 3 times
	1 = late 1-2 times
X	2 = never late
Data Source: Monthly check registers, cash flow projections, board meeting agenda's and minutes.	

The VOA-MN financial analyst did not discover any delinquent or late payments to vendors of the school through June 2019.

Standard Six: The School provides VOA-MN and school board members with monthly financials. June financial reports may be delayed until year-end journal entries are completed. Packets include at least the following: 1) detailed income/expense report, 2) cash flow projection, 3) check register, and 4) current enrollment (Average Daily Membership). The board should review and approve the financials at each board meeting.	
	0 = missed > 2 times
X	1 = missed 1-2 times
	2 = never missed
Data Source: Board packets	

The school did not review or approve financial reports in December 2018. Excerpts from the board meeting minutes explain further:

7.3 Finance Committee Report

Ms. Erickson reported the Finance Committee met and discussed the financial impact of space and facility needs for next year. PTO presented at the meeting and discussed the partnership between the organization and the school. Ms. Erickson reported the committee was unable to review the November financial statements, so they will be included in January's Board packet.

7.3.1 Accept November Financial Statements and Finance Committee Meeting Minutes

Acceptance was deferred to the next board meeting.

The school has consistently provided all other required monthly financial reports to VOA-MN and the school board through June 2019. The school board and leaders are always willing to provide documents that may have been missed or incorporate recommended improvements.

Standard Seven: The School develops and maintains a targeted General Fund balance determined by the school board. For the finance report, VOA-MN also determines a standard for fund balance annually based on items such as school funding trends and funding hold-backs.	
	0 = < 15%
	1 = 15-20%
X	2 = 20% or >
Data Source: The school's General Fund balance policy, monthly financial reports, board meeting agenda's and minutes.	

The table below contains the history of the school's General Fund balance/SOD calculation:

THREE YEAR FUND BALANCE HISTORY				
	FY 2016	FY 2017	FY 2018	FY 2019
Fund Balance Amount	\$410,863	\$475,232	\$436,065	\$714,399
Fund Balance Percent	19.52%	22.82%	20.85%	20.58%

The school has been able to maintain the General Fund balance above the VOA-MN standard of 20% for the past three years which indicates good financial management of public funds. The school's General Fund balance target has been reached in FY 2019 and the school's policy states:

It will be the policy of Woodbury Leadership Academy to budget towards maintaining a 20% general fund unreserved fund balance as a percentage of yearly general fund expenditures.

Excess annual year-end budget surpluses will not be allocated in following year budgets until the target fund balance is achieved, unless specifically directed by the Board of Directors.

The fund balance to be used is presented in the audited annual financial statement. The percentage will be calculated as follows: (Prior Year Audited General Fund Balance + Current Year General Fund Surplus of Revenues less Expenditures) / (Total Current Year General Fund Expenditures).

Standard Eight: The school board has a finance committee that meets regularly to review financial reports.	
	0 = 0-4 meetings/year
	1 = 5-9 meetings/year
X	2 = 8-12 meetings/year
Data Source: Board meeting packets, agendas, and minutes.	

The school's finance committee meets on a regular basis to review financial information including reports, policies and procedures. The school's website includes a document detailing the Finance Committee's charge as follows:

Committee Purpose: *The purpose of the Finance Committee is to govern the school's finances by overseeing the school's budget, to address financial issues, and to ensure the flow of financial information. The Finance Committee has the responsibility collaborating with the Director and the Contracted Financial Manager to create the upcoming fiscal year budget for the school, present budget recommendations to the BOD, monitor implementation of the approved budget on a regular basis, and recommend proposed budget revisions.*

In addition to attending meetings and volunteering for specific tasks, the document also details the committee members responsibilities:

Committee Members Need To:

- *Prepare an annual budget for the school*

- *Develop and annually revise a three-year financial forecast and develop long-range financial plans based on the forecast*
- *Arrange for an annual audit to be provide to the BOD*
- *Provide oversight of the procurement process*
- *Review monthly financial statements and variances from the budget, and recommend action to the BOD, as appropriate*
- *Develop and implement BOD level training to ensure that all BOD members can be effective stewards of the school's financial resources*

Standard Nine: All finance committee members exhibit working knowledge of financial oversight.	
	0 = some committee members have not received formal/informal training during the year relating to their roles and responsibilities on the finance committee
	1 = n/a
X	2 = all committee members have received formal/informal training during the year relating to their roles and responsibilities on the finance committee
Data Source: School board members queries, board meeting agendas and minutes.	

Waiting for email response from Kathy.

Standard Ten: The school is not in Statutory Operating Debt (SOD).	
	0 = in SOD
	1 = n/a
X	2 = not in SOD
Data Source: School's budget, board meeting agendas and minutes, financial audit.	

The school is not in Statutory Operating Debt.