



St. Croix Preparatory Academy  
Board Meeting Agenda  
February 15, 2022

1. Call to Order
2. Open Forum
3. Board Calendar 2
4. Consent Agenda (Board Minutes, Executive Director Report)
  - A. Board Minutes 5
  - B. Executive Director Report 8
5. Agenda
  - A. 2022-2023 School Calendar 11
  - B. 2022-2023 Open Enrollment Period -- August 29, 2022 to January 11, 2023
  - C. American Indian Parent Advisory Committee Report 14
  - D. Charting the Course (Spring Gala renamed) Update
  - E. Financial Statement Review 21
  - F. Adjustment to Sub Rates 31
  - G. Mask Mandate Discussion & Potential for Change
6. Adjourn Meeting



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## ANNUAL BOARD CALENDAR 2021-2022

July	Responsible	Notes/Status
Public Hearing on Student Fees	Kelly Gutierrez	<b>Completed</b>
Approval of 2021-2022 Student Fees	Kelly Gutierrez	<b>Completed</b>
PPP Loan Status/Update	Kelly Gutierrez	<b>August</b>
Vote on Board Officers – Chair, Vice Chair, Secretary/Board Clerk, Treasurer		<b>Completed</b>

August	Responsible	Notes/Status
PPP Loan Status/Update	Kelly Gutierrez	Completed
Status of School Opening	Jon Gutierrez	Completed
Covid-19 – Masks, Distance Learning, Protocols		Completed
Seat New Board Members		Completed
New Board Members Sign Schedule K, Conflict of Interest Form		Completed
Board Vacancy Process	Nicole Donnay	Completed

September	Responsible	Notes/Status
Annual Report Approval for 2020-2021	J. Gutierrez	<b>October</b>
Review of MCA Test Scores	K. Gutierrez	<b>Completed</b>
Q Comp Site Goals	D. Thompson	<b>Completed</b>
Financial Statement Review – Unaudited	K. Gutierrez	<b>Completed</b>

October	Responsible	Notes/Status
File Charter Assurances with Friends	J. Gutierrez	<b>After Oct Meeting</b>
Board Retreat		<b>TBD</b>
Review Strategic Plan		
Annual Report Approval for 2020-2021	J. Gutierrez	<b>Completed</b>
Board Training	J. Gutierrez	<b>Completed</b>

MDE Assurance of Compliance	J. Gutierrez	Completed
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November	Responsible	Notes/Status
Financial Statement Review		Completed
Audit Acceptance		December
World's Best Workforce Approval		Completed

December	Responsible	Notes/Status
Audit Acceptance		January

January	Responsible	Notes/Status
Board Election Timeframe Discussion		Completed
Audit Acceptance		Completed

February	Responsible	Notes/Status
Financial Statement Review		
Board Election Timeframe Discussion		Completed January
Approve School Calendar		

March	Responsible	Notes/Status
Approve Open Enrollment Period for Next Year		
Approve Board Calendar for Next Year <ul style="list-style-type: none"> <li>● Meetings</li> <li>● Election</li> <li>● Retreat</li> </ul>		

April	Responsible	Notes/Status
Annual Budget Introduction		
Compensation Plan Introduction		
Succession Planning Update		

<b>May</b>	<b>Responsible</b>	<b>Notes/Status</b>
Q Comp Report Presentation/Approval		
Financial Statement Review		
Compensation Plan Approval		
Board Election Update		
Approve Annual Budget		
Approve Employee Handbook		
Introduction of Family Handbook		
Disclosures/Conflict of Interest Signed		

<b>June</b>	<b>Responsible</b>	<b>Notes/Status</b>
Public Hearing on Fees - 2022		
New Board Member Training		
Read Well by Third Grade Approval		
Approval of Family Handbook		
Annual Finance Designations for Next Year <ul style="list-style-type: none"> <li>● Identified Official with Authority</li> <li>● Official Newspaper</li> <li>● Designation of Depository</li> <li>● Account Signatories</li> <li>● Collateralize Funds in Excess of FDIC Insurance</li> <li>● Delegation of Authority to Make Electronic Funds Transfers</li> </ul>		



Members Present: K. Denzer, N. Donnay, A. Galati, R. Hajlo, D. Keyes, A. Melendres, S. Mueller, D. Thompson, K. Pleticha

Members Absent:

Board Advisor Present: J. Gutierrez, K. Gutierrez

Guest:

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### **Call to Order**

R. Hajlo called the board meeting to order at 6:00 pm.

### **Open Forum**

There were 6 speakers (Mark Bishofsky, Jeff Church, Alyse Moelter, Sarah Fuerstenberg, Heather DeV Vaughn, Matt Logan) at the Open Forum.

### **Consent Agenda**

The consent agenda includes an updated board calendar, the board minutes from the board meetings on November 16 - December 2 - December 21, and the Executive Director Report. The Executive Director Report highlighted the completion of the lottery for the 2022-2023 school year, this year's stable enrollment and the large application pool for next year.

Motion to approve the Consent Agenda: K. Pleticha  
Second: A. Galati  
Approved: All

### **Appoint Deanna Thompson as faculty board member**

Deanna has completed the required training necessary for her to be seated as a voting board member.

Motion to seat D. Thompson as voting board member: A. Galati  
Second: K. Pleticha  
Approved: All

### **2020-2021 Audit Acceptance – Michelle Hoffman, Clifton Larson Allen (CLA)**

Michelle Hoffman, Clifton Larson Allen presented the 2020-2021 audit which consisted for the Executive Audit Summary and the Financial Statements for the year ending June 30, 2021. Highlights presented include:

- "Clean" Audit. The financial statements are fairly stated; and the School was issued what is known as a "clean" or unmodified audit report.
- Yellow Book Report. No compliance issues were noted in the review of laws, regulations, contracts, grant agreements, or other matters that could have significant financial implications to the School.
- Internal Controls Report. No "material weaknesses" in internal control were noted.
- Legal Compliance Report. No compliance findings were reported with respect to Minnesota Statutes related to charter schools and UFARS accounting.

- Enrollment. For fiscal 2020-2021, the School served a net average daily membership of 1,183.02 (or 1,292.58 pupil units). For fiscal 2019-2020, the School served a net average daily membership of 1,190.01 (or 1,301.21 pupil units).
- Fund Balance. Total fund balance of the School’s General Fund increased by \$2,167,563 for fiscal year 2021 and ended at a balance of \$6,384,218 at June 30, 2021. The ending fund balance at June 30, 2021 for the School represents 46.43% of expenditures incurred for the year. The School’s target fund balance is 20% to 25%; this year’s increase is due to the Payroll Protection Program loan that was received.
- Budget to Actual. Total revenues of the General Fund on a net basis were \$521,274 (or 3.8%) higher than the budgeted amount while total expenditures were \$354,137 (or 2.5%) lower than had been budgeted. Including other financing sources, the net result was \$195,683 better than had been reflected in the final board approved budget.
- Food Service Fund. The School’s food service program operated at a deficit of \$22,473 for fiscal year 2021, decreasing ending fund balance to \$74,543 as of June 30, 2021.

Motion to accept the 2020-2021 audit: D. Melendres  
 Second: K. Denzer  
 Approved: All

**2022 Board Election – N. Donnay**

N. Donnay explained the May 2022 board election process, noting dates of announcement, nomination form deadline, vacancies, and election date.

**K-12 Mask Mandate – J. Gutierrez**

J. Gutierrez summarized Covid Response Team meetings and recommendation. The summary included discussion of current Covid Dashboard which shows the following positive cases:

	Employees	Lower School	Middle School	Upper School
Jan 10 -14	6	18	19	22
Jan 3 – 9	6	8	11	11
Dec 27 – Jan 2	14	11	8	9

Due to the increase in positive cases, it was noted that contact tracing is no longer possible. Continued information was provided on the historical impact of Covid variants on the board’s masking decision established since September, the amount of time it takes to contact trace in the masked and unmasked divisions, and the student/staff absences now caused due to the increased spread of Covid-19. Note: Faculty and student absences are approximately 20% on a daily basis. The Covid Response Team recommendation was for a K-12 mask mandate through March 31 with continual review by the team and the ability to inform the board of a need to recall the mandate based on data and operational impact.

There was discussion.

Motion that effective Wednesday, January 19, the Board is enacting a mask mandate for grades K-12 through March 31 or until a recommendation from the Covid Response Team is received to remove it or extend it. All matters of quarantine, contact tracing, and after school activities is being delegated to the administrative team: A. Galati  
 Second: K. Pleticha



There was discussion regarding the date of board review, the Covid Response Team's criteria for mask recommendation, and the timing of board interaction given future board meetings.

Motion for friendly amendment: Change March 31 to February 16: A. Melendres

Second: S. Mueller

In Favor: N. Donnay, R. Hajlo, D. Keyes, A. Melendres, S. Mueller, D. Thompson, A. Galati, K. Pleticha,

Against: K. Denzer

Motion passes.

### **Adjourn Meeting**

Motion to adjourn at 7:44 pm: D. Keyes

Second: A. Melendres

Approved: All

Submitted by J. Gutierrez, St. Croix Preparatory Academy



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## **Executive Director’s Report to the Board**

**Date of Report:** February 2022

**Report Prepared By:** Jon Gutierrez

### **Operational Items:**

- Weekly meetings with administrative leadership and individual leadership team members – A. Sachariason, J. Karetov, K. Gutierrez, P. Rosell, B. Blotske, R. Dippel, K. Seim, C. Olson; and weekly administrative leadership meeting.
- AIPAC (American Indian Parent Advisory Council). This committee has been formed, met, voted on resolution of concurrence and will present a report (per state statute) to the board in February.
- Monitoring daily cases and student/staffing absences presented by the Covid-19 pandemic.
- Continued work on items related to expulsion, data practices requests, and Covid matters.
- Hosted five individuals from the Stillwater—Leadership in the Valley school visits. This is the fourth year of this leadership program, where individuals spend one day a month learning about various aspects of the St. Croix Valley. In the past years, we have been involved in panel discussions; this year each school (Stillwater, St. Croix Catholic, New Heights, Chesterton, and St. Croix Prep) hosted visitors who reported back to the Leadership in the Valley participants.

Professional Development: *See Attachment*





**J. Gutierrez**  
**Professional Development Plan**  
**2021-2022**

Month	Category	Title	Description/Comments
July 2021	Video – 70 minutes	Glenn Loury – Charles Murray, Facing Reality, Two Truths About Race in America	Discussion of Murray’s latest book in light of his previous book, The Bell Curve
	Video – 81 minutes	Glenn Loury – John McWhorter, Rejecting Racial Determinism	Discussion of Charles Murray’s book, Facing Reality, Two Truths about Race in America
	Video – 59 minutes	John McWhorter – Leslie Harris, 1619 vs 1776, When was America Founded	Discussion of New York Times (Nikole Hannah-Jones) 1619 Project and impact on historical studies, classroom education
	Podcast – 31 minutes	The Debate Over Critical Race Theory – The Daily	
	Video -- 54 minutes	Thomas Sowell, The Myths of Economic Equality	A summary of Thomas Sowell’s book, The Conflict of Visions, with an introduction to his new book, Discrimination and Disparities
	Video – 16 minutes	Critical Race Theory, Everything is Racist, Voddie Baucham	9
	Video – 21 minutes	A Guide to Critical Race Theory, Ryan Chapman	
	Video – 21 minutes	What Exactly is Postmodernism, Ryan Chapman	
	Video – 25 minutes	The Evolution of American Liberalism, Ryan Chapman	
	Video – 25 minutes	The Marxism Behind Leftist Identity Politics, Ryan Chapman	
	Book	Critical Race Theory: An Introduction, by Richard Delgado and Jean Stefancic	A book by two of the original legal scholars who started critical race theory
	Video – 50 minutes	Race, Gender, Inequality, and Intersectionality, Kimberle Crenshaw	Lecture from one of the founders of critical race theory
	Videos/Lectures – 120 minutes	Various lectures on intersectionality, Marxism, the Communist Manifesto and critical theory, the precursor to Critical Race Theory	
	Videos/Lectures – 180 minutes	Various lectures on key court cases related to race discussions in the United States – Dred Scott v Sandford, Plessy v Ferguson, Brown v Board of Education	
	Video – 80 minutes	Nativism in American History and its Resurgence Today, David Bennet, Professor of History Emeritus Syracuse University	
	Book	The Souls of Black Folk, by W. E. B. DuBois	
	Video -- 55 minutes	Glenn Loury -- John McWhorter, CRT in the Schools	
	Movie	What Killed Michael Brown, by Shelby & Eli Steele	
	Book, Videos	Euthyphro, by Plato; Lectures from Greg Sadler, President of ReasonIO; Jeffrey Kaplan – Explanation of the of the Central Argument in Plato’s Euthyphro	
	Book, Videos	Apology, by Plato; Yale Courses, Socratic Citizenship, Lectures from Greg Sadler, President of ReasonIO	
	Video Lecture – 60 minutes	Aristophanes’ Critique of the Gods, by Wayne Ambler, University of Dallas	

August 2021	Video 65 minutes	Glenn Loury – John McWhorter, The Life and Work of Thomas Sowell	
	Play – Comedy	The Clouds, by Aristophanes	A comedy/satire on Socrates; Aristophanes referenced throughout The Apology, by Plato.
	Book	Phaedo, by Plato	Dialogue of Socrates prior to his death where he discusses immortality of the soul
	Play, Videos, Podcasts – 6 hours	Hamlet, a variety of lectures, videos, podcasts on Hamlet, by Shakespeare	
	Videos, Podcasts – 3 hours	A variety of videos, podcasts on Thomas Hobbes, John Locke, and Jean-Jacques Rousseau and the social contract, state of nature, life, liberty, property rights, etc.	
September	Video – 66 minutes	Reckoning with Relics of Racism, Glenn Loury and John McWhorter	
	School Law Conference	Rupp, Anderson, Squires and Waldspurger – Freedom of Speech and Student Protests, Disciplining Students with IEP and 504 Plans, Title IX Update, Lingering Legal Issues from the Pandemic, Legal Considerations from the DEI Efforts/Programming, Managing Board Meetings in Polarized Times, LGBTQ+ Update	
October	Book	1984, by George Orwell	
	Book – Essay	The Lost Tools of Learning, by Dorothy Sayers	
	Presentation Classical Conference	Presented at the MN Classical Conference – Civil Discourse with Classical Texts	
December	Video – 59 minutes	Beyond the Bias Narrative, Glenn Loury and John McWhorter	
	Video – 57 minutes	Love and Friendship in Hamlet: David Bevington Harper Lecture	
	Book, Videos, Movie	The Merchant of Venice, Shakespeare – the play, videos and movies	
January			10
	Video – 38 minutes	Thomas Sowell, Conflict of Visions Summary	
February	Videos – 5 hours	Trans 101 – Youtube influencer Chase Ross on introduction to transgender definitions, issues, etc.	
	Book	Irreversible Damage: The Transgender Craze Seducing our Daughters, by Abigail Shrier	
	Podcast – 3 hours	Parkland, One Year Later, CBS	
	Video – 58 minutes	Science, the Transgender Phenomenon, and the Young, by Abigail Shrier	

## 2022-2023 School Calendar

### MN Statute

#### 120A.41 LENGTH OF SCHOOL YEAR; HOURS OF INSTRUCTION.

A school board's annual school calendar must include at least 425 hours of instruction for a kindergarten student without a disability, 935 hours of instruction for a student in grades 1 through 6, and 1,020 hours of instruction for a student in grades 7 through 12, not including summer school. The school calendar for all-day kindergarten must include at least 850 hours of instruction for the school year. The school calendar for a prekindergarten student under section [124D.151](#), if offered by the district, must include at least 350 hours of instruction for the school year. A school board's annual calendar must include at least 165 days of instruction for a student in grades 1 through 11 unless a four-day week schedule has been approved by the commissioner under section [124D.126](#).

#### Overview of St. Croix Prep Schedule and Minutes Requirements of MN Statute 120A.41

	Minutes/Day	# of days	Hours/Year	MN Statute	Hour Difference	Day Difference
Upper School (9-12)	360	172	1032.0	1020	12.0	2.00
Middle School (7-8)	360	172	1032.0	1020	12.0	2.00
Middle School (5-6)	360	172	1032.0	935	97.0	16.17
Lower School (1-4)	360	170	1020.0	935	85.0	14.17
Lower School (K)	360	170	1020.0	850	170.0	28.33

#### Days Comparison with 2021-22 and 2022-23 School Year Calendars

	2021-22	2022-23
Lower School Student Days (Yellow - Orange)	170	170
Middle & Upper School Student Days (Yellow)	172	172
Returning Staff Days (Purple + Yellow)	186	186
New Staff Days (Pink + Purple + Yellow)	191	191
No School Offices Closed (Red)	19	20
No School (Blue)	9	9
No School (Purple)	14	14
New Teacher Workshop (Pink)	5	5

191 New Staff Days    186 Returning Staff Days    172 MS/US Student Days    170 LS Student Days

JULY 2022				
M	T	W	TH	F
				1
4 <small>No School Offices Closed</small>	5 <small>No School Offices Closed</small>	6 <small>No School Offices Closed</small>	7 <small>No School Offices Closed</small>	8 <small>No School Offices Closed</small>
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

AUGUST 2022 (T8/S3)				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15 <small>New Teacher Workshop</small>	16 <small>New Teacher Workshop</small>	17 <small>New Teacher Workshop</small>	18 <small>New Teacher Workshop</small>	19 <small>New Teacher Workshop</small>
22 <small>All Teacher Workshop</small>	23 <small>All Teacher Workshop</small>	24 <small>All Teacher Workshop</small>	25 <small>All Teacher Workshop</small>	26 <small>All Teacher Workshop</small>
29 <small>First Day of School</small>	30	31		

SEPTEMBER 2022 (T20/S20)				
M	T	W	TH	F
			1	2 <small>No School</small>
5 <small>No School Offices Closed</small>	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

OCTOBER 2022 (T20/S19)				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20 <small>PD day</small>	21 <small>No School</small>
24	25	26	27	28
31				

NOVEMBER 2022 (T19/S17)				
M	T	W	TH	F
	1	2	3	4 <small>*End of Quarter</small>
7 <small>Grading Day</small>	8 <small>PD Day</small>	9	10	11
14	15	16	17 <small>LS, MS, US PM Conf</small>	18 <small>No School LS Only LS Conf</small>
21	22	23 <small>No School Offices Closed</small>	24 <small>No School Offices Closed</small>	25 <small>No School Offices Closed</small>
28	29	30		

DECEMBER 2022 (T15/S15)				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22 <small>No School Offices Closed</small>	23 <small>No School Offices Closed</small>
26 <small>No School Offices Closed</small>	27 <small>No School Offices Closed</small>	28 <small>No School Offices Closed</small>	29 <small>No School Offices Closed</small>	30 <small>No School Offices Closed</small>

JANUARY 2023 (T19/S17)				
M	T	W	TH	F
2 <small>No School Offices Closed</small>	3 <small>No School Offices Closed</small>	4 <small>No School Offices Closed</small>	5	6
9	10	11	12	13
16 <small>PD Day</small>	17	18	19	20
23	24	25	26	27 <small>*End of Quarter</small>
30 <small>Grading Day</small>	31			

FEBRUARY 2023 (T19/S18)				
M	T	W	TH	F
		1	2	3
6	7	8	9	10 <small>No School LS Only LS Conf</small>
13	14	15	16	17 <small>PD Day</small>
20 <small>No School</small>	21	22	23	24
27	28			

MARCH 2023 (T18/S18)				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20 <small>No School</small>	21 <small>No School</small>	22 <small>No School</small>	23 <small>No School</small>	24 <small>No School</small>
27	28	29	30	31

APRIL 2023 (T19/S18)				
M	T	W	TH	F
3	4	5	6 <small>*End of Quarter</small>	7 <small>Grading Day</small>
10 <small>No School</small>	11	12	13	14
17	18	19	20	21
24	25	26	27	28

MAY 2023 (T22/S22)				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29 <small>No School Offices Closed</small>	30	31		

JUNE 2023 (T7/S5)				
M	T	W	TH	F
			1	2
5	6	7 <small>*Last Day of School</small>	8 <small>Grading Day</small>	9 <small>PD Day</small>
12	13	14	15	16
19	20	21	22	23
24	25	26	27	28

  School Day   
   No School Day   
   No School Day for LS Only   
   No School Day/Students   
   No School Day and Offices Closed

JULY 2022				
M	T	W	TH	F
				1
4 <small>No School Offices Closed</small>	5 <small>No School Offices Closed</small>	6 <small>No School Offices Closed</small>	7 <small>No School Offices Closed</small>	8 <small>No School Offices Closed</small>
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

AUGUST 2022				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29 <small>First Day of School</small>	30	31		

SEPTEMBER 2022				
M	T	W	TH	F
			1	2 <small>No School</small>
5 <small>No School Offices Closed</small>	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

OCTOBER 2022				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20 <small>No School</small>	21 <small>No School</small>
24	25	26	27	28
31				

NOVEMBER 2022				
M	T	W	TH	F
	1	2	3	4 <small>*End of Quarter</small>
7 <small>No School</small>	8 <small>No School</small>	9	10	11
14	15	16	17 <small>LS, MS, US PM Conf</small>	18 <small>No School LS Only LS Conf</small>
21	22	23 <small>No School Offices Closed</small>	24 <small>No School Offices Closed</small>	25 <small>No School Offices Closed</small>
28	29	30		

DECEMBER 2022				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22 <small>No School Offices Closed</small>	23 <small>No School Offices Closed</small>
26 <small>No School Offices Closed</small>	27 <small>No School Offices Closed</small>	28 <small>No School Offices Closed</small>	29 <small>No School Offices Closed</small>	30 <small>No School Offices Closed</small>

JANUARY 2023				
M	T	W	TH	F
2 <small>No School Offices Closed</small>	3 <small>No School Offices Closed</small>	4 <small>No School Offices Closed</small>	5	6
9	10	11	12	13
16 <small>No School</small>	17	18	19	20
23	24	25	26	27 <small>*End of Quarter</small>
30 <small>No School</small>	31			

FEBRUARY 2023				
M	T	W	TH	F
		1	2	3
6	7	8	9	10 <small>No School LS Only LS Conf</small>
13	14	15	16	17 <small>No School</small>
20 <small>No School</small>	21	22	23	24
27	28			

MARCH 2023				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20 <small>No School</small>	21 <small>No School</small>	22 <small>No School</small>	23 <small>No School</small>	24 <small>No School</small>
27	28	29	30	31

APRIL 2023				
M	T	W	TH	F
3	4	5	6 <small>*End of Quarter</small>	7 <small>No School</small>
10 <small>No School</small>	11	12	13	14
17	18	19	20	21
24	25	26	27	28

MAY 2023				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29 <small>No School Offices Closed</small>	30	31		

JUNE 2023				
M	T	W	TH	F
			1	2
5	6	7 <small>*Last Day of School</small>	8	9
12	13	14	15	16
19	20	21	22	23
24	25	26	27	28

\*End of 2nd Qtr (44 days)

\*End of 3rd Quarter (41 Days)

  School Day

  No School Day

  No School Day for LS Only

\*End of 4th Qtr (41 days)

01/25/2022

  No School Day and Offices Closed



# **st. croix** preparatory academy

American Indian Parent Advisory Committee

2021-2022

## Introduction

The purpose of this report is to summarize the work of the American Indian Parent Advisory Committee (AIPAC) of St. Croix Preparatory Academy for the 2021-2022 school year.

## Determining the Need for an AIPAC

Minnesota Statutes, section 124D.78, subdivision 1, states that a school district in which there are 10 or more American Indian students enrolled, the school must establish an American Indian education parent advisory committee. Commonly referred to as American Indian Parent Advisory Committees (AIPACs), these committees serve in an advisory role and help ensure that American Indian students are receiving culturally relevant and equitable educational opportunities.

Each fall, districts submit racial and demographic student data to the Minnesota Department of Education (MDE) via their student information system. The Office of American Indian Education (OAIE) uses that reported data to identify which districts have 10 or more American Indian students. Due to the reporting deadlines, the OAIE uses the previous year's student counts for determining eligibility for the subsequent year. For example, October 1, 2020 American Indian student counts determined which districts need an AIPAC for the 2021-2022 school year.

**St. Croix Prep Data.** The relevant St. Croix Prep enrollment data is noted as follows:

- American Indian students enrolled on October 1, 2020 – 11
- American Indian students enrolled on November 15, 2020 – 8
- American Indian students enrolled November 8, 2020 (8) represent 6 families.

Note: Three students transferred prior to the middle of November 2020

## AIPAC Membership

AIPACs must be comprised primarily of parents of American Indian students within the district. American Indian secondary students and American Indian district staff are also eligible to serve on the committee. While non-Native district staff may participate in AIPAC meetings, they are not permitted to be committee members, and should not be included in the AIPAC roster. District staff should not outnumber committee members at meetings.

**St. Croix Prep Data.** The relevant St. Croix Prep data is noted as follows:

- Individualized membership invitations were sent to parents of the American Indian students.
- Membership invitations were announced in the Parent Update.
- One parent responded that they did not consider their child to be American Indian, but Mayan; therefore they declined the invitation to be a member of the committee. Note: This response is common with families whose children identify with Mexican, Latin American, and/or South American native groups.
- Only one parent responded to the invitation to be a member of the AIPAC.
- AIPAC Roster. Lonette Campbell is the sole member of the AIPAC.

## AIPAC and District Partnership

AIPACs drive the cultural and educational offerings for American Indian students within their district. To enhance the district and AIPAC partnership, the OAIE has provided a self-assessment rubric that can be used to evaluate current services to American Indian students and their families.

Additionally, in order for the AIPAC to make informed decisions, the district must afford the committee the information and data needed to make sound recommendations. This information includes, but is not limited to testing data, attendance data, graduation rates, and student count information.

**St. Croix Prep Data.** The relevant St. Croix Prep data is noted below:

- Attendance Data. The American Indian students reflect the average attendance data of the student population at St. Croix Prep. This is 99% attendance, per the Minnesota Report Card. Because of a smaller population (under 10 students) and the Covid-19 situation (e.g. testing positive, close contact quarantine, etc.), we see individual circumstances which may vary from this very high attendance percentage.
- Graduation Rates. None of the students who identified as American Indian were in the previous graduating classes. Current students (8) representing the American Indian population at St. Croix Prep are in the following divisions:
  - Lower School – 5 students
  - Middle School – 2 students
  - Upper School – 1 student

- Test Data, MCA specifically. Of those taking or eligible to take the Minnesota Comprehensive Assessments (MCA), 100% were proficient in the Reading, Math, and Science tests. Note: Three of the Lower School students were in grades that did not administer the MCA tests.
- Self-Assessment Rubric. St. Croix Prep did not utilize the self-assessment rubric as this rubric includes criteria which reflect a much larger and long standing American Indian population (e.g. multi-year services to American Indian students, Title VI funding for which the School does not qualify, JOM – Johnson-O’Malley programming, Federal Impact Aid, American Indian teacher recruitment – which is addressed in the annual completion of the World’s Best Workforce Report, etc.).
- Curriculum Observation. The American Indian experience is covered in St. Croix Prep’s curriculum (Lower School – Core Knowledge; Middle School – 6<sup>th</sup> Grade Minnesota History; Upper School – Native American Literature Elective).

### **Annual Compliance, Vote of Concurrence or Nonconcurrence.**

Given the above, the AIPAC issued a vote of concurrence on February 3, 2022.



## American Indian Parent Advisory Committee Member Roster

Committee Member Name, Email, and Phone	American Indian	Committee Member Role	Primary Area of Representation
Lonette Campbell	Yes	Chair/Co-chair	Parent/Guardian of an American Indian Student
	Select one...	Select one...	Select one...
	Select one...	Select one...	Select one...
	Select one...	Select one...	Select one...
	Select one...	Select one...	Select one...
	Select one...	Select one...	Select one...
	Select one...	Select one...	Select one...
	Select one...	Select one...	Select one...

# District Employee Sign-in Sheet

Employee Name, Email, and Phone	Employee Title
Jon Gutierrez jgutierrez@stcroixprep.org 651-395-5905	Executive Director

# Annual Compliance/Vote of Concurrence or Nonconcurrence

District, Charter, or Tribal School Name: St. Croix Preparatory Academy

## The American Indian Parent Advisory Committee Vote

**The AIPAC Issued a Vote of Concurrence**

Date of Concurrent Vote: February 3, 2022

Date the AIPAC presented to the school board: February 15, 2022

**The AIPAC Issued a Vote of Nonconcurrence**

A vote of nonconcurrence requires the AIPAC to provide specific written recommendations for improvement to the school board. The school board is required to respond in writing to each recommendation within 60 days of the recommendations being put forth. The school board must provide this written response to both the AIPAC and to the Office of Indian Education.

Date of Nonconcurrent vote: \_\_\_\_\_

Date the AIPAC presented to the school board: \_\_\_\_\_

Date the written response from the school board is due: \_\_\_\_\_

**The District/School Does Not Have an AIPAC**

The district has not yet formed an AIPAC, but recognizes the need to do so in order to remain compliant with Minnesota Statutes, section 124D.78. By signing below, the district/school leadership commits to working with the Office of American Indian Education on committee formation.

## Required signatures

*\*Digital signatures are accepted*

School Board Chairperson

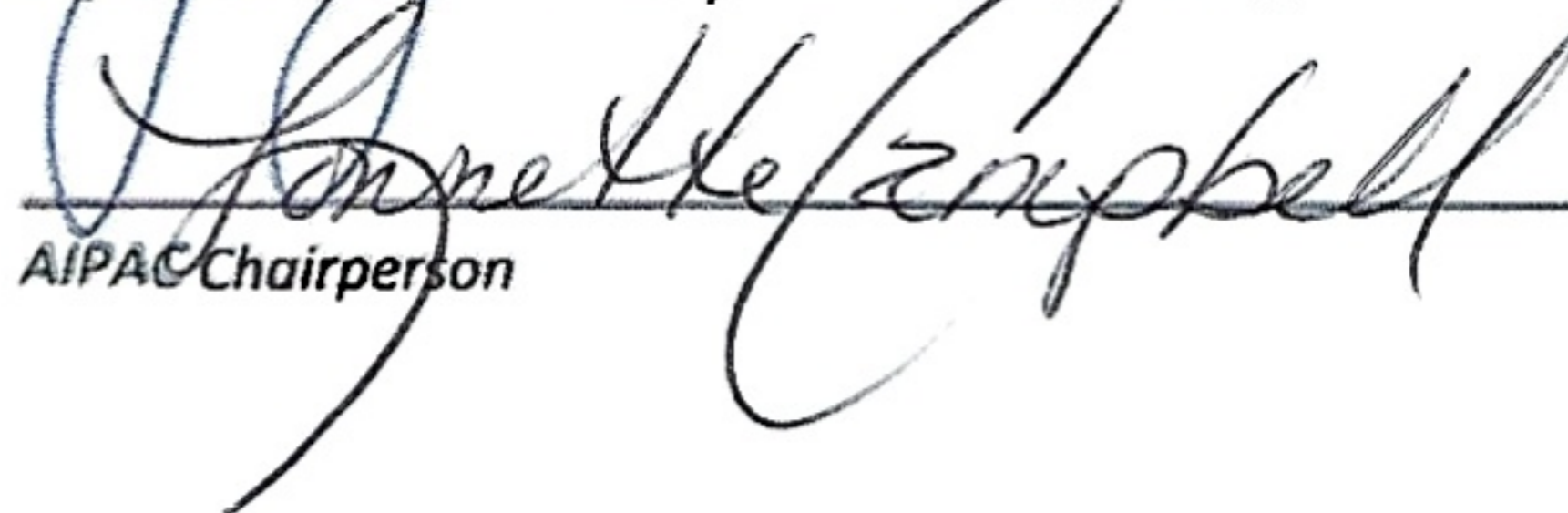
Date



February 3, 2020

Superintendent or Charter/Tribal School Director

Date



02.03.22

AIPAC Chairperson

Date

## The American Indian Parent Advisory Committee Resolution

**WHEREAS**, the school board or district has an AIPAC composed of parents/guardians of American Indian children who are eligible for Indian education programs, American Indian language and culture teachers and paraprofessionals, American Indian teachers, American Indian counselors, American Indian adults enrolled in educational programming, and American Indian representatives from community;

**WHEREAS**, the school board or district affords the AIPAC the necessary information and the opportunity to effectively express their views concerning all aspects of American Indian education and the educational needs of the American Indian children enrolled in the school(s) and program(s); and,

**WHEREAS**, the AIPAC is directly involved with and advises the school board and district staff on Indian Education program planning; and,

**WHEREAS**, the AIPAC develops and submits recommendations to the school board and district staff pertaining to the needs of American Indian students.

**THEREFORE BE IT RESOLVED**, that the AIPAC concurs that the school board and district are compliant with Minnesota Statutes, section 124D.78, and that the school board and district are meeting the needs of American Indian students.

**We, the American Indian Parent Advisory Committee, issue a Vote of Concurrence.** We attest that the school board and/or district are compliant with Minnesota Statutes and that the school board and/or district are meeting the needs of American Indian students; or,

**We, the American Indian Parent Advisory Committee, issue a Vote of Nonconcurrence.** We attest that the school board and/or district are not compliant with Minnesota Statutes and that the school board and/or district are not meeting the needs of American Indian students. We have provided written recommendations for improvements to the school board, and we acknowledge that the school board has 60 days from the receipt of these recommendations in which to respond, in writing, to each recommendation.

  
\_\_\_\_\_  
*AIPAC Chairperson Printed Name and Signature*

**February 3, 2022**  
\_\_\_\_\_

*Date*



# st. croix preparatory academy

Stillwater, MN

District 4120

December 2021

Financial Statements

bergankDV | DO MORE.

*Prepared by:*

Kelly Gutierrez, Chief Operations Officer

Travis Berends, Outsourced Controller

St. Croix Preparatory Academy  
Stillwater, Minnesota

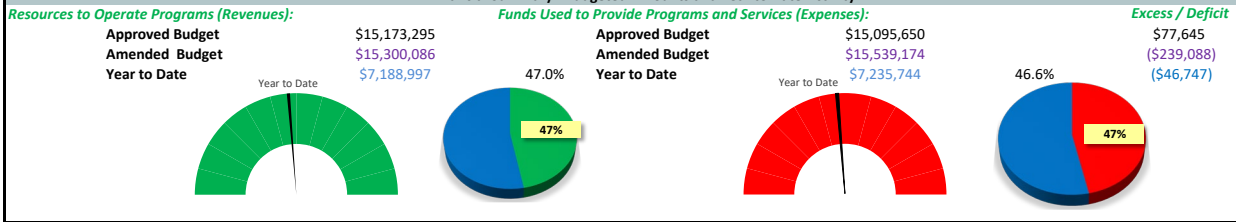
December 2021  
Financial Statements

Table of Contents

Dashboard	Page 1
Balance Sheet	Page 3
Statement of Revenues and Expenditures	Page 4

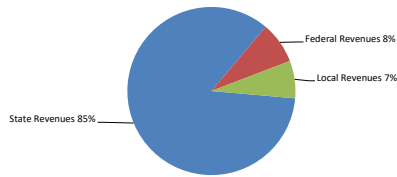
**St. Croix Preparatory Academy**  
**Stillwater, MN**  
**Financial Statements Dashboard**  
**As of December 31, 2021**

**Financial Summary - Budgeted Amounts and Year to Date Activity**

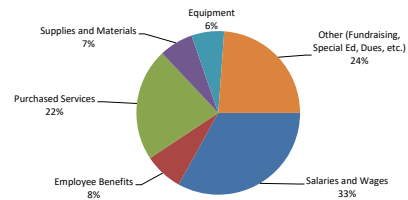


**Budgets for the Year**

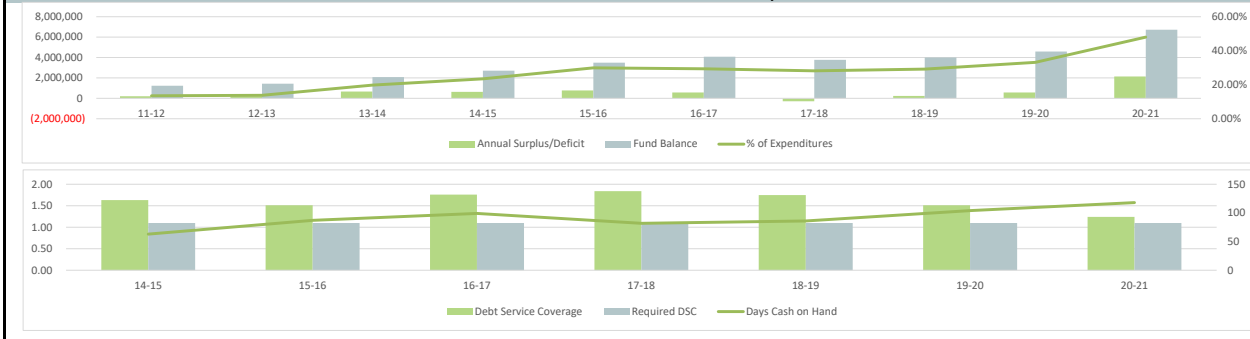
**Where funds will come from to operate the school:**



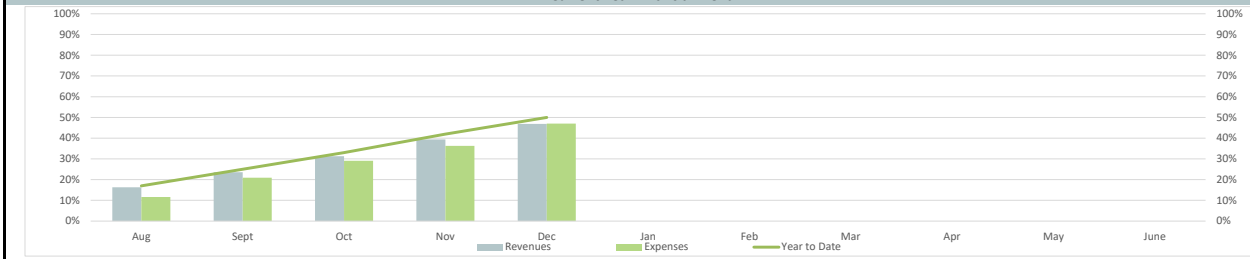
**How the money is budgeted to be spent:**



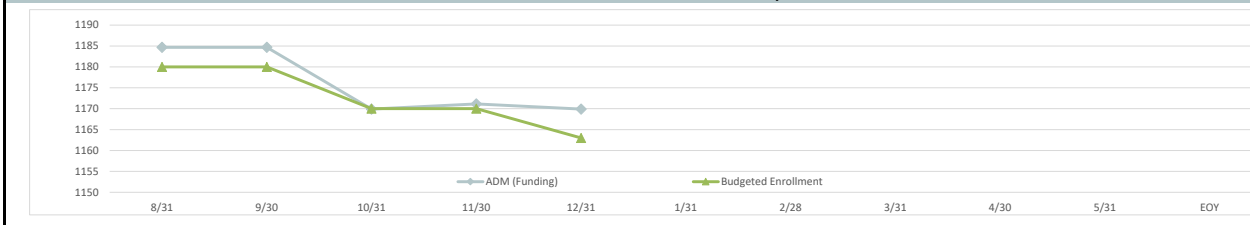
**Fund Balance and Bond Covenant History**



**Current Year Financial Trend**

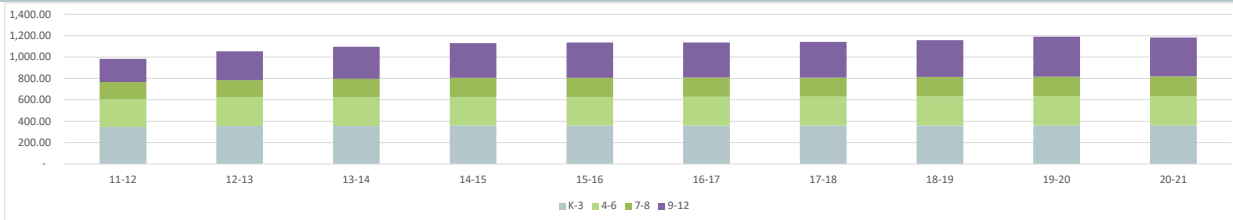


**Current Year Student Enrollment Summary**

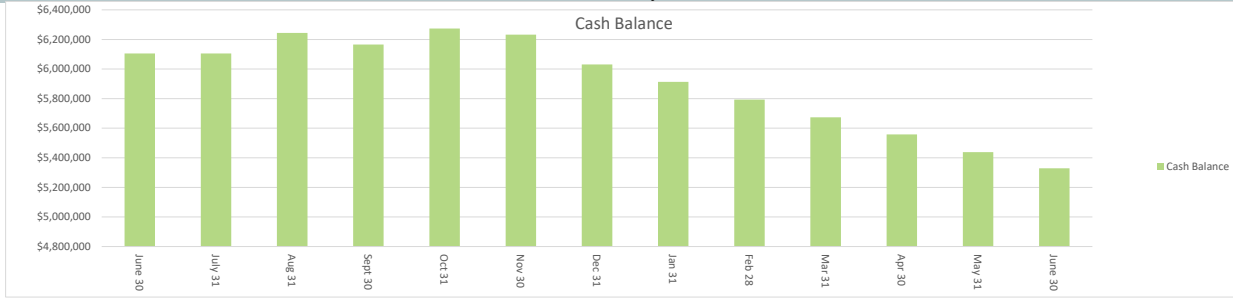


**St. Croix Preparatory Academy  
Stillwater, MN  
Financial Statements Dashboard  
As of December 31, 2021**

**Enrollment History**



**Cash Balance Projection**





St. Croix Preparatory Academy  
Stillwater, Minnesota

Balance Sheet  
as of December 31, 2021

	Audited Balance June 30, 2021	YTD
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Investments	6,104,876	6,030,389
Accounts Receivable	8,629	3,317
Due from Other Funds	18,290	18,290
PY State Aids Receivable	1,249,083	76,965
CY State Aids Receivable	0	675,471
Federal Aids Receivable	94,035	102,374
Due from Other Governments	48,182	0
Prepaid Items and Deposits	47,003	0
<b>Total Current Assets</b>	<b>7,570,098</b>	<b>6,906,805</b>
<b>Total All Assets</b>	<b>7,570,098</b>	<b>6,906,805</b>
<b>Liabilities and Fund Balance</b>		
<b>Current Liabilities</b>		
Salaries and Wages Payable	389,285	176,950
Accounts Payable	276,762	14,728
Payroll Deductions and Contributions	96,263	35,339
Deferred Revenue	81,253	0
<b>Total Current Liabilities</b>	<b>843,563</b>	<b>227,017</b>
<b>Fund Balance</b>		
Unassigned Fund Balance	6,203,387	6,203,387
Food Service Restricted Fund Balance	288,495	288,495
Community Service Restricted Fund Balance	72,921	72,921
Assigned Fund Balance	161,731	161,731
Change in Fund Balance		(46,747)
<b>Total Fund Balance</b>	<b>6,726,535</b>	<b>6,679,788</b>
<b>Total Liabilities and Fund Balance</b>	<b>7,570,098</b>	<b>6,906,805</b>

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.

**St. Croix Preparatory Academy**  
**Stillwater, Minnesota**  
**Statement of Revenues and Expenditures**  
**as of December 31, 2021**

	=6/12				50.0%	
	Year to Date Activity - 1170 ADM	Amended Budget 1,163 ADM's 02.11.22	Original Budget 1,180 ADM 05.18.21	Variance in Reforecasted to Adopted Budget	Percent of Amended Budget	Audited June 30, 2021
<b>General Fund - 01</b>						
<b>Revenues</b>						
<b>State Revenues</b>						
211 General Education Aid	4,497,116	8,748,531	8,780,986	(32,455)	51.4%	8,740,058
F335 Quality Compensation	91,622	305,406	304,400	1,006	30.0%	309,560
F348 Charter School Lease Aid	599,516	1,695,323	1,733,166	(37,843)	35.4%	1,716,294
317 Long Term Facilities Maintenance	28,697	167,534	170,280	(2,746)	17.1%	170,621
201 Endowment Aid	24,780	49,560	48,754	806	50.0%	50,161
212 Literacy Aid	0	81,477	81,477	0	0.0%	81,477
360 Special Education Aid	562,785	1,912,142	2,111,208	(199,066)	29.4%	2,042,906
370 Other Miscellaneous State Aids/Adjustments	0	0	0	0	0.0%	650
PY Over/Under	0	0	0	0	0.0%	199,196
CY State Aids Receivable/(Deferred Revenue)	675,471	0	0	0	0.0%	0
<b>Total State Revenues</b>	<b>6,479,987</b>	<b>12,959,973</b>	<b>13,230,271</b>	<b>(270,298)</b>	<b>50.0%</b>	<b>13,310,922</b>
<b>Federal Revenues</b>						
401/414/433 Title Programs	0	37,641	10,811	26,830	0.0%	8,356
151-154/174 CARES/CRF/WC	3,758	526,485	0	526,485	0.0%	428,745
419/420/425 Federal Special Education Aid	89,198	180,865	193,578	(12,713)	49.3%	190,331
PPP Loan Proceeds	0	0	0	0	0.0%	1,413,080
<b>Total Federal Revenues</b>	<b>92,956</b>	<b>744,991</b>	<b>204,389</b>	<b>540,602</b>	<b>12.5%</b>	<b>2,040,511</b>
<b>Local Revenues</b>						
040 Out of State Tuition	0	0	0	0	0.0%	4,750
Var. Fees from Patrons (5)	69,980	102,000	93,000	9,000	68.6%	65,989
Var. Extracurricular Fees (6)	152,308	256,000	266,000	(10,000)	59.5%	173,770
Var. Field Trips (12)	1,209	5,000	30,000	(25,000)	24.2%	723
Var. Fundraising - Development (1)	13,827	355,000	580,000	(225,000)	3.9%	36,640
Var. Fundraising - Parent Group (2)	47,232	95,000	95,000	0	49.7%	63,369
Var. Fundraising - Booster Club (3)	2,496	13,000	31,100	(18,100)	19.2%	1,841
Var. Fundraising - Other (4)	100	1,500	7,500	(6,000)	0.0%	1,229
071 Third Party Billing	985	2,000	2,000	0	49.2%	6,825
092 Interest Earnings	8,872	25,000	12,000	13,000	35.5%	16,978
096 Other Donations and Gifts	16,490	0	0	0	0.0%	15,100
099 Miscellaneous Revenues (14)	4,952	9,000	1,000	8,000	55.0%	67,580
622/624 Resale of Goods/Equipment	2,113	2,000	0	2,000	0.0%	1,327
<b>Total Local Revenues</b>	<b>320,564</b>	<b>865,500</b>	<b>1,117,600</b>	<b>(252,100)</b>	<b>37.0%</b>	<b>456,121</b>
<b>Total Revenues</b>	<b>6,893,506</b>	<b>14,570,464</b>	<b>14,552,260</b>	<b>18,204</b>	<b>47.3%</b>	<b>15,807,554</b>
<b>Expenditures</b>						
100's Salaries and Wages	2,477,244	4,804,223	4,943,486	(139,263)	51.6%	4,854,478
Salaries and Benefits, Estimated YTD Accrual	220,706	0	0	0	0.0%	0
200's Employee Benefits	532,971	1,184,971	1,232,116	(47,145)	45.0%	1,130,141
305/315 Contracted Services	299,574	610,000	610,000	0	49.1%	466,905
320 Communications Services	14,225	38,000	38,000	0	37.4%	34,972
329 Postage	2,542	2,000	2,000	0	127.1%	1,733
330 Utilities	104,060	239,080	176,000	63,080	43.5%	196,573
340 Property and Liability Insurance	39,666	39,666	35,000	4,666	100.0%	33,445
350 Repairs and Maintenance	242,570	488,000	488,000	0	49.7%	401,701
360 Contracted Transportation for Field Trips	594	3,000	18,000	(15,000)	0.0%	0
366 Travel, Conferences, and Staff Training	8,020	20,000	30,000	(10,000)	40.1%	3,918
369/394 Field Trips / Registration Fees	330	2,000	12,000	(10,000)	16.5%	1,467
348-570 Building Lease	962,870	1,925,740	1,925,740	0	50.0%	1,929,828
370/380 Other Rentals and Operating Leases	33,688	74,000	74,000	0	45.5%	75,600
401/455/465 General Supplies	34,735	65,000	70,000	(5,000)	53.4%	52,115

St. Croix Preparatory Academy  
Stillwater, Minnesota  
Statement of Revenues and Expenditures  
as of December 31, 2021

	=6/12				50.0%	
	Year to Date Activity - 1170 ADM	Amended Budget 1,163 ADM's 02.11.22	Original Budget 1,180 ADM 05.18.21	Variance in Reforecasted to Adopted Budget	Percent of Amended Budget	Audited June 30, 2021
P 810 Maintenance Supplies	58,293	90,000	90,000	0	64.8%	41,902
405/406 Software & Licensing	107,081	104,000	104,000	0	103.0%	92,095
430/456/466 Instructional Supplies	26,195	60,000	60,000	0	43.7%	34,632
460 Textbooks and Workbooks	58,502	46,000	46,000	0	127.2%	40,400
461 Standardized Tests	0	32,000	32,000	0	0.0%	41,112
490 Food Purchased	3,721	8,200	8,200	0	45.4%	7,324
520 Building Improvement	19,737	770,000	134,000	636,000	2.6%	154,574
530/535/589 Other Equipment (Furniture)	20,753	45,000	40,000	5,000	46.1%	136,886
555/556 Technology Equipment	97,709	113,000	130,000	(17,000)	86.5%	18,093
580/581 Capital Equipment Lease	72,454	59,000	59,000	0	122.8%	82,923
820 Dues and Memberships	31,920	40,000	38,000	2,000	79.8%	34,268
898 Scholarships	0	1,200	1,200	0	0.0%	400
899 Miscellaneous	665	1,000	0	1,000	0.0%	3,189
C 217 Graduation	2,026	33,000	33,000	0	6.1%	18,128
C 399 COVID-19 Related Expenditures	5,888	58,500	0	58,500	0.0%	170,093
Var. Extracurricular Activities (6)	179,965	353,000	341,000	12,000	51.0%	267,998
Var. Fundraising - Development (1)	25,042	125,000	635,000	(510,000)	20.0%	51,263
Var. Fundraising - Parent Group (2)	24,543	95,000	95,000	0	25.8%	54,045
Var. Fundraising - Booster Club (3)	237	13,000	31,100	(18,100)	1.8%	1,159
Var. Fundraising - Other (4)	250	7,500	7,500	0	0.0%	4,799
335 Q Comp Expenditures (Excludes Sped Q Comp)	93,434	305,406	304,400	1,006	30.6%	289,196
372 Third Party Billing PRG 400	461	2,000	2,000	0	23.1%	7,035
P422 ADSIS	115,537	298,587	298,587	0	38.7%	257,714
740 State Special Ed Expenditures / ESY (Includes Q Comp)	950,796	1,924,347	2,141,667	(217,320)	49.4%	2,019,333
401/414/433 Title Programs	0	37,641	10,811	26,830	0.0%	8,356
151-154/174 CARES/CRF/WC	3,758	526,485	0	526,485	0.7%	429,870
419/420/425 Federal Special Education Program	89,198	180,865	193,577	(12,712)	49.3%	190,331
<b>Subtotal Expenditures</b>	<b>6,961,958</b>	<b>14,825,411</b>	<b>14,490,384</b>	<b>335,027</b>	<b>47.0%</b>	<b>13,639,992</b>
Transfers to Other Funds	0	0	0	0		0
<b>Total Expenditures</b>	<b>6,961,958</b>	<b>14,825,411</b>	<b>14,490,384</b>	<b>335,027</b>	<b>47.0%</b>	<b>13,639,992</b>
<b>General Fund Change in Fund Balance</b>	<b>(68,452)</b>	<b>(254,947)</b>	<b>61,876</b>	<b>(316,823)</b>		<b>2,167,562</b>
Beginning General Fund Balance, July 1	6,384,218	6,384,218	6,384,218			4,216,656
<b>Projected General Fund Balance, June 30</b>	<b>6,315,766</b>	<b>6,129,271</b>	<b>6,446,094</b>			<b>6,384,218</b>

St. Croix Preparatory Academy  
Stillwater, Minnesota  
Statement of Revenues and Expenditures  
as of December 31, 2021

	=6/12				50.0%	
	Year to Date Activity - 1170 ADM	Amended Budget 1,163 ADM's 02.11.22	Original Budget 1,180 ADM 05.18.21	Variance in Reforecasted to Adopted Budget	Percent of Amended Budget	Audited June 30, 2021
<b>Food Service Fund - 02</b>						
<b>Revenues</b>						
State Revenues	117	11,758	18,433	(6,675)	1.0%	79
Federal Revenues	111,952	479,489	95,107	384,382	23.3%	288,639
Sale of Lunches and Other Local Revenues	95,892	113,500	388,600	(275,100)	84.5%	26,929
Sale of Equipment	0	0	0	0	0.0%	0
<b>Total Revenues</b>	<b>207,961</b>	<b>604,747</b>	<b>502,140</b>	<b>102,607</b>	<b>34.4%</b>	<b>315,647</b>
<b>Expenditures</b>						
Summer Food Service Program	204,300	554,577	497,791	554,577	36.8%	338,120
Team Meals	0	12,500	0	0	0.0%	0
Supplies and Materials (Inc. Food and Milk)	0	33,330	0	(196,942)	0.0%	0
<b>Total Expenditures</b>	<b>204,300</b>	<b>600,407</b>	<b>497,791</b>	<b>102,616</b>	<b>34.0%</b>	<b>338,120</b>
<b>Food Service Fund Change in Fund Balance</b>	<b>3,661</b>	<b>4,340</b>	<b>4,349</b>	<b>(9)</b>		<b>(22,474)</b>
Beginning Food Service Fund Balance, July 1	267,774	267,774	267,774			290,248
<b>Projected Food Service Fund Balance, June 30</b>	<b>271,435</b>	<b>272,114</b>	<b>272,123</b>			<b>267,774</b>

St. Croix Preparatory Academy  
Stillwater, Minnesota  
Statement of Revenues and Expenditures  
as of December 31, 2021

=6/12

50.0%

Year to Date Activity - 1170 ADM	Amended Budget 1,163 ADM's 02.11.22	Original Budget 1,180 ADM 05.18.21	Variance in Reforecasted to Adopted Budget	Percent of Amended Budget	Audited June 30, 2021
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**Community Service Fund - 04**

**Revenues**

Participation Fees	87,529	124,875	118,895	5,980	70.1%	35,929
<b>Total Revenues</b>	<b>87,529</b>	<b>124,875</b>	<b>118,895</b>	<b>5,980</b>	<b>70.1%</b>	<b>35,929</b>

**Expenditures**

Salaries and Wages	18,131	23,591	19,005	4,586	76.9%	7,844
Employee Benefits	2,362	3,490	2,470	1,020	67.7%	1,117
Purchased Services	26,355	25,550	20,000	5,550	103.2%	11,751
Supplies and Materials	22,110	38,725	47,000	(8,275)	57.1%	15,296
Equipment	0	16,000	16,000	0	0.0%	0
Other	527	6,000	3,000	3,000	8.8%	2,545
<b>Total Expenditures</b>	<b>69,485</b>	<b>113,356</b>	<b>107,475</b>	<b>5,881</b>	<b>61.3%</b>	<b>38,553</b>

**Community Service Fund Change in Fund Balance**

<b>18,044</b>	<b>11,519</b>	<b>11,420</b>	<b>99</b>	<b>(2,624)</b>
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Beginning Community Service Fund Balance, July 1

74,543	74,543	74,543		77,167
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**Projected Community Service Fund Balance, June 30**

<b>92,587</b>	<b>86,062</b>	<b>85,963</b>		<b>74,543</b>
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St. Croix Preparatory Academy  
Stillwater, Minnesota  
Statement of Revenues and Expenditures  
as of December 31, 2021

	=6/12 Year to Date Activity - 1170 ADM	Amended Budget 1,163 ADM's 02.11.22	Original Budget 1,180 ADM 05.18.21	Variance in Reforecasted to Adopted Budget	50.0% Percent of Amended Budget	Audited June 30, 2021
<b>Total All Funds</b>						
<b>Revenues</b>						
State Revenues	6,480,104	12,971,731	13,248,704	(276,973)	50.0%	13,311,001
Federal Revenues	204,908	1,224,480	299,496	924,984	16.7%	2,329,150
Local Revenues	503,986	1,103,875	1,625,095	(521,220)	45.7%	518,979
Transfer In	0	0	0	0	0.0%	0
<b>Total Revenues</b>	<b>7,188,997</b>	<b>15,300,086</b>	<b>15,173,295</b>	<b>126,791</b>	<b>47.0%</b>	<b>16,159,130</b>
	<small>7,188,997</small>	<small>15,300,086</small>	<small>15,173,295</small>	<small>126,791</small>		<small>16,159,130</small>
<b>Expenditures</b>						
Salaries and Wages	2,823,854	5,133,220	5,448,516	(315,296)	55.0%	5,151,518
Employee Benefits	538,667	1,188,461	1,276,280	(87,819)	45.3%	1,131,258
Purchased Services	1,734,758	3,467,036	3,438,740	28,296	50.0%	3,157,893
Supplies and Materials	496,515	1,044,332	699,972	344,360	47.5%	662,996
Equipment	210,653	1,003,000	399,000	604,000	21.0%	392,476
Other (Fundraising, Special Ed, Dues, etc.)	1,431,298	3,703,125	3,833,142	(130,017)	38.7%	3,520,524
Transfer Out	0	0	0	0	0.0%	0
<b>Total Expenditures</b>	<b>7,235,744</b>	<b>15,539,174</b>	<b>15,095,650</b>	<b>443,524</b>	<b>46.6%</b>	<b>14,016,666</b>
	<small>7,235,744</small>	<small>15,539,174</small>	<small>15,095,650</small>	<small>443,524</small>		<small>14,016,666</small>
Total Revenues All Funds	7,188,997	15,300,086	15,173,295	126,791	47.0%	16,159,130
Total Expenditures All Funds	7,235,744	15,539,174	15,095,650	443,524	46.6%	14,016,666
<b>Change in Fund Balance - All Funds</b>	<b>(46,747)</b>	<b>(239,088)</b>	<b>77,645</b>	<b>(316,733)</b>		<b>2,142,464</b>
<b>Beginning Fund Balance, All Funds, July 1</b>	<b>6,726,535</b>	<b>6,726,535</b>	<b>6,726,535</b>			<b>4,584,070</b>
<b>Projected Fund Balance, All Funds, June 30</b>	<b>6,679,788</b>	<b>6,487,447</b>	<b>6,804,180</b>			<b>6,726,535</b>
Debt Service Coverage Ratio			0.99	1.24		2.68
Fund Balance Reserve as Percentage of Annual Expenditures	92.3%	41.7%	45.1%			48.0%

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.

**Substitute Teacher Rate- Proposal with Budget Impact**

10/22/22

**Proposal: Increase The Following Gen-Ed EA and Sped Sub Rates effective 2/16/2022 as noted:**

	Position	Current	Proposed	Increase	Estimated Budget Impact		foot note
					FY22	Future Years	
1	Daily Sub	125/day	150/day	50/day	10,800	25,800	(1)
2	Long Term Sub	175/day	225/day	50/day	-	4,300	(2)
2	Building Sub	20/hour	27.5/hour	7.5/hour	14,040	34,400	(3)
<b>Total Gen Ed Cost</b>					<b>24,840</b>	<b>64,500</b>	

**Footnotes:**

- (1) FY22 Estimate based on avg of 5 subs/day with 72 days remaining in school year. Future years based on 3 subs/day at 172 days/yr.
- (2) FY22 Estimate based on fact that all LTS are replacing teachers with greater salary levels. Future years based on 1 LTS for 1/2 school year.
- (3) FY22 Estimate based on 4 building subs/day with 72 days remaining in school year and 172 days in future years.

**Rational:**

Currently many SCPA daily sub jobs are being filled by SCPA teaching staff, which contributes to staff fatigue and perhaps burnout. SCPA's sub rate has historically been below neighboring districts\*, but that gap is increasing. In addition, more so than in past years, our employee subs are opting for jobs in neighboring districts due to pay differential. SCPA receives feedback from employee subs that they prefer to work at SCPA over neighboring districts. SCPA administration believes by increasing the sub rates, SCPA will be able to fill open positions with employee subs and rarely have to draw on current teaching staff to fill sub positions; thus elevating overall staff morale.

**\*Sub rates at Neighboring Districts:**

- Hudson WI: 200/day
- Stillwater: 175/day
- South Wash: 175-185/day