HIGHER GROUND ACADEMY

Agenda, Minutes and Packet

Tuesday, November 17, 2026

@ 8:00 am

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

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

Mission

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

AGENDA

Higher Ground Academy
Tuesday, November 17, 2026
8:00 a.m.

- Call to Order & Roll Call
- Adoption of Agenda
- Adoption of Minutes
- Executive Director's Report
- Financial Report
- Review data related to Exhibits G and H (Academic Goals and Environmental Education Goals) and monitor progress toward meeting the school's contractual goals.
- Review, revise, and approve any policies that require annual monitoring
- MDE's Denial for the School's Expansion Plan
- New Business
- Adjournment

Samuel Yigzaw is inviting you to a scheduled Zoom meeting.

Topic: Board Meeting
Time: Nov 17, 2026 08:00 AM Central Time (US and Canada)

Join Zoom Meeting

https://us02web.zoom.us/j/87058021987?pwd=AZtJ5EZs7JtyYyzbWewbK4iAf3YBw2.1

Join and take notes
https://us02web.zoom.us/j/87058021987?pwd=AZtJ5EZs7JtyYyzbWewbK4iAf3YBw2.1&mynotes=on

Meeting chat link
https://us02web.zoom.us/launch/jc/87058021987

View meeting insights
https://us02web.zoom.us/launch/edl?muid=b323e377-199b-45e5-aca8-251d82ad6259

Meeting ID: 870 5802 1987
Passcode: 6jVVQ4

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

Higher Ground Academy
Board of Directors Meeting Minutes
Zoom and Conference Room, October 20, 2026 @ 8:00 a.m.

Meeting called to order 8:01

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

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

Adoption of Minutes
Dan McGrath asked for motion to amend the September minutes. Motion to amend the September meetings to reflect that all second approvals in two sections were not modified by Denise Toussaint (because she was not present at that meeting) was made by Mary Tate and seconded by Denise Toussaint. Motion carried unanimously.

Executive Director's Report
Samuel Yigzaw – Environmental Education Report, for 7th grade, 70% of students will score 60% or higher on at least one of the checklist at the end of the year. Results, 92% of students participated in the activity; 100% of students scored 60% or better on the rubric. For 6th grade, 70% of 6th graders will show evidence of increasing knowledge about a human and natural system that explains how human action impacts the environment by scoring 60% or better on at least one assessment by the end of the school year. The tests are designed to assess knowledge gained. The average of 6th grade scores, 100% of students participated in the activity and 93% of student scored 60% or better on the assessment. Academic Progress on English learners, reading growth, mathematics growth, reading proficiency, mathematics proficiency and Science proficiency was also discussed. Other updates,

the Expansion Application was also resubmitted, second quarter started yesterday and Parent Teacher Conferences are next week.

Financial Report

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

Summary of Key Financial Indicators

* Average Daily Membership (ADM) Overview
  - o Original Budget: 1,195
  - o Working Budget: 1,195
  - o Actual YTD ADM: 1,197
* The school's Original Budget surplus for the year is $207,641. A projected cumulative fund balance of $13,383,574 or 58.8% of expenditure at fiscal year-end.
* The School's Working Budget reflects a surplus of $59,931. This result would project a cumulative fund balance of $13,235,864 or 57.2% of expenditures at fiscal year-end.
* As of this reporting period, Days Cash on Hand is 188 days. Above 60 days meets minimum bond covenants.
* Projected Debt Service Coverage Ratio at fiscal year-end is 1.18. Above 1.10x meets minimum bond covenants.

Financial Report Key Points

* As of month-end, 25.00% of the year was complete.
* Revenues received at end of the reporting period | 23%.
* Expenditures disbursed at end of the reporting period | 15%.
* Cash Balance as of the reporting period is $11,909,993, which is up from the previous month of $11,139,498 due to regular processing of invoices, as well as state aid receivable from FY 26.
* Prior Year State Aids Receivable (the Holdback) is reflective of $432,654.
* Current year's holdback estimate is $631,690.
* Prior Year federal state aid is estimated at $410,379.

Other Items

* The beginning balances shown on the Balance Sheet are based on unaudited data as of June 30, 2026.
* The Working Budget projects Federal aid revenues of $752,731. These are reimbursement-based grants, so funds will need to be expended before we can claim the revenues.
* The Fiscal Year 2027 Lease Aid Application has been approved by the Department of Education.

Denise Toussaint asked for motion to approve the September 2026 financials and checks and wires. Motion to approve was made by Mary Tate and seconded by Brian Swerine. Motion carried unanimously.

Confirm with Financial Service Provider that the Audit Started
Samuel Yigzaw – Yes, the audit has started and is almost completed, we provided the last set of documents.

Annual Report
Samuel Yigzaw went over the annual report and discussed the main points and these questions were asked and answered. Mary Tate asked is the bullying in the high school or in all levels and if it is at the high school levels, could that be impacting the attendance? Samuel Yigzaw – Yes, it is in the high school and yes, to a certain extent, it is high and that's why we are investing in a counselor. We also have four social workers reaching out to students and paying attention. The teachers are also running afterschool clubs for teachers and students to build relationships so that the students can feel comfortable talking to the staff about issues, hopefully, we can get a better idea about what's going on with this bullying situation. Shannon Tanghe commented and says it great to see and she appreciates all the information and detailed data showing up on the Annual Report. Her first question was, that you (Samuel Yigzaw) had mentioned one of the challenges was recruitment and retention of teaching candidates, one thought she had was that there are a pretty good amount of educational tuition assistance program grants that will provide scholarships, particularly for teachers of color to increase diversity and teach. Also, in November, it's likely that MDE will open up a Grow Your Own Grant Funding, it's a competitive grant that lots of schools do and charter schools are eligible as well. They pay the tuition so it's usually a commitment, after a couple of years when the teacher becomes license, they agree to stay on in that school. So actually it ends up being a 5 or 6-year commitment with the school. This can help with stability in the school's system as well. The second thought was about the Special Education numbers shared. I'm just curious because it does seem quite low and I know that there can be pendulum swings like, over identification and under identification which we have seen statewide as well. Statewide, over 20% of students that have some type of special education need that's being supported, so I know sometimes there might be a variety of reasons why people choose not to participate in special education services, even if they are eligible for them. I just want to make sure that everyone who is eligible and who would benefit from special education services is partaking in it or feels comfortable being able to participate in it. Samuel Yigzaw would like for Shannon Tanghe to share more information with him about the grant and we will apply for it. Liban Ahmed - One of the things that I could see is what is the cost and also when the students get in 8th or 9th grade, they push their parents to get rid of the services and that's one area that we are trying to address. This year, out numbers have increased. I'm wondering if the school can post the menu on the website so that the parents can see. Samuel Yigzaw – The website has been redesigned so I will make sure it's on there. Brian Swerine asked for motion to approve the Annual Report and Denise Toussaint Motion carried unanimously.

New Business
Dan McGrath went over all the dates for the required training from Osprey Wilds, so everyone will look at their calendars so that they can see when they can participate in the one hour sessions. November 17th at 9:30 and January 19th at 9:30. Samuel Yigzaw asked that all board members complete the Board Member Self-Assessment Form that was shared last week.

Adjournment

Meeting adjourned at 9:12

Higher Ground Academy

St. Paul, MN | District 4027-07

Financial Report

October 31, 2026

Prepared by

CREATIVE PLANNING

Higher Ground Academy

Saint Paul, Minnesota | District 4027-07

October 31, 2026 Financial Report

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Supplemental Information - See Separate Document

Higher Ground Academy

Saint Paul, Minnesota

October 31, 2026 Financial Report

Executive Summary

Summary of Key Financial Indicators

- Average Daily Membership (ADM) Overview
  - Original Budget: 1,195
  - Working Budget: 1,205
  - Actual YTD ADM: 1,207
- The school's Original Budget surplus for the year is $207,641. A projected cumulative fund balance of $13,384,188 or 58.8% of expenditure at fiscal year-end.
- The School's Working Budget reflects a surplus of $167,304. This result would project a cumulative fund balance of $13,343,851 or 57.7% of expenditures at fiscal year-end.
- As of this reporting period, Days Cash on Hand is 193 days. Above 60 days meets minimum bond covenants.
- Projected Debt Service Coverage Ratio at fiscal year-end is 1.20. Above 1.00x meets minimum bond covenants.

Financial Report Key Points

- As of month-end, 33.33% of the year was complete.
- Revenues received at end of the reporting period | 31%.
- Expenditures disbursed at end of the reporting period | 25%.
- Cash Balance as of the reporting period is $12,239,578, which is up from the previous month of $11,909,993 due to collection of approximately $2.0 million in prior-year receivables.
- Prior Year State Aids Receivable (the Holdback) is reflective of $(61,391).
- Current year's holdback estimate is $838,499.
- Prior Year federal aid receivable is $0.

Other Items

- The beginning balances shown on the Balance Sheet are based on unaudited data as of June 30, 2026.
- The Working Budget projects Federal aid revenues of $839,896. These are reimbursement-based grants, so funds will need to be expended before we can claim the revenues.
- The Fiscal Year 2027 Lease Aid Application has been approved by the Department of Education.

This financial report is prepared in a modified format in that they exclude footnotes and required supplementary information in order to be considered a full set of financial statements. The excluded portions will be included in the School's fiscal year end financial statements. Creative Planning is not a licensed CPA firm and no CPA provides any assurance on this financial report.

Higher Ground Academy

Saint Paul, Minnesota

Financial Dashboard

As of October 31, 2026

Financial Summary - Budgeted Amounts and Year to Date Activity

Resources to Operate Programs (Revenues):			Funds Used to Provide Programs and Services (Expenditures):			Excess / Deficit
Approved Budget	$22,978,545		Approved Budget	$22,770,905		$207,641
Working Budget	$23,277,658		Working Budget	$23,110,354		$167,304
Year to Date	$7,257,553	31%	Year to Date	$5,859,353	25%	$1,398,200
Balance	$16,020,105	68.82%	Balance	$17,251,001	74.65%	(Budget / Year to Date)





Budgets for the Year

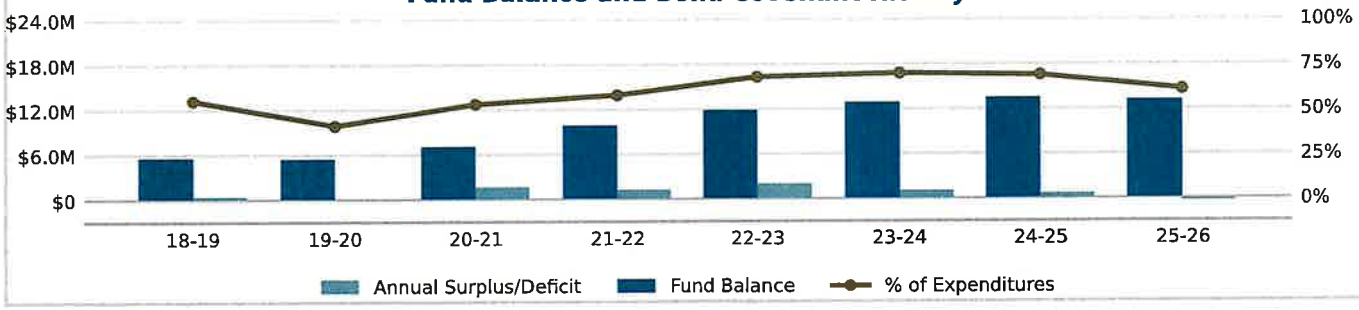
Where funds will come from



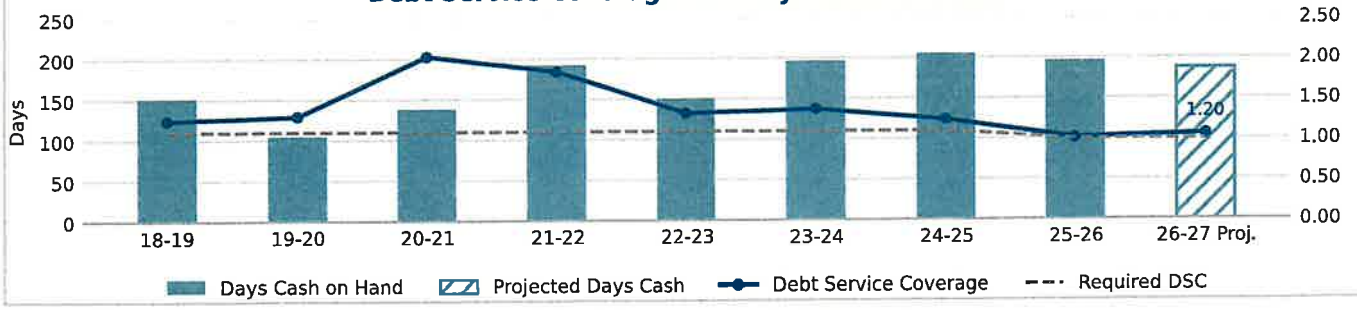
How the money is budgeted to be spent



Fund Balance and Bond Covenant History



Debt Service Coverage and Days Cash on Hand



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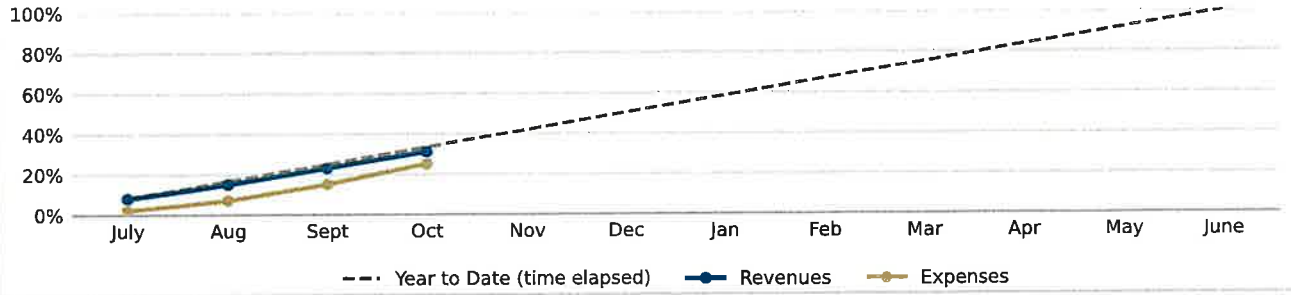
Higher Ground Academy

Saint Paul, Minnesota

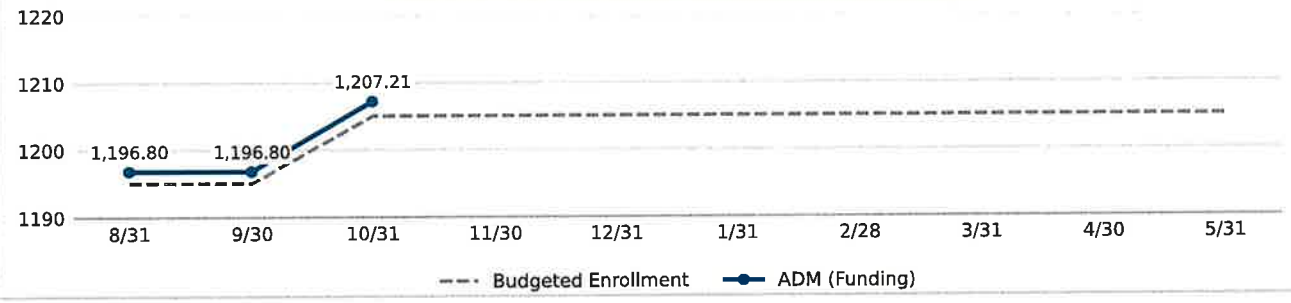
Financial Dashboard

As of October 31, 2026

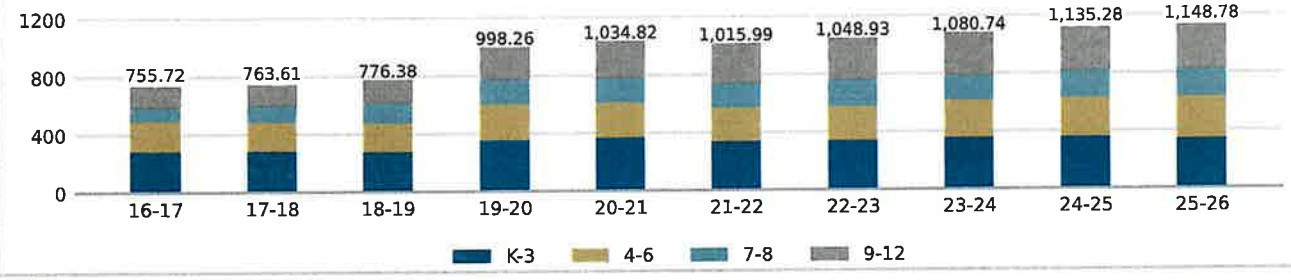
Current Year Financial Trend



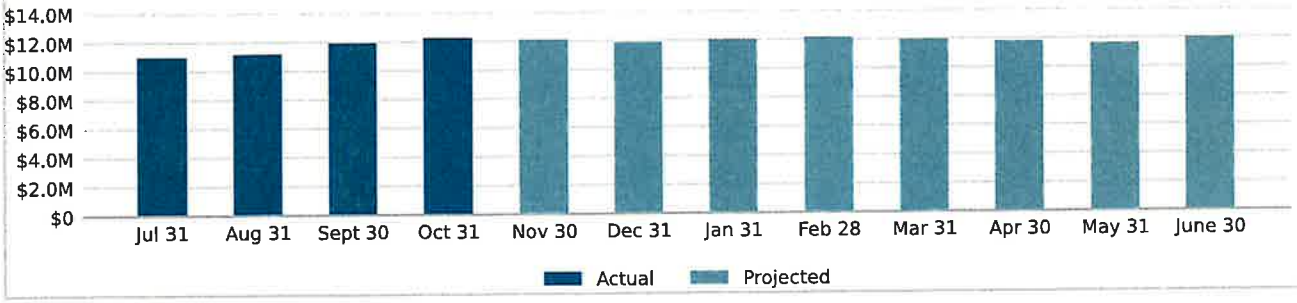
Current Year Student Enrollment Summary



Enrollment History (ADM)



Cash Balance Projection



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Higher Ground Academy

Saint Paul, Minnesota

Balance Sheet

As of October 31, 2026

	Balance June 30, 2026	Balance YTD October 31, 2026
Assets		
Cash	11,547,422	12,239,578
Accounts Receivable	59,334	81,216
Due from Building Company	1,709,992	1,750,218
Due From Other Gov't	-	-
State Aids Receivable | FY 2026	1,490,369	(61,391)
State Aids Receivable | FY 2027	-	838,499
Federal Aids Receivable | FY 2026	422,228	-
Federal Aids Receivable | FY 2027	-	199,664
Prepaid Expenses and Deposits	93,273	10,000
Total Assets	**$ 15,322,618**	**$ 15,057,784**
Liabilities		
Salaries and Wages Payable	1,206,340	-
Salaries and Wages Summer Accrual	-	321,933
Due to Other Funds	-	-
Accounts Payable	498,551	13,151
Payroll Deductions and Contributions	441,180	(14,629)
Payroll Deduct & Contrib Summer Accrual	-	117,737
Total Liabilities	**2,146,071**	**438,192**
Fund Balance		
Fund Balance - Unreserved	13,180,055	12,939,374
Fund Balance - READ ACT Teacher Training	16,739	16,739
Fund Balance - Nonspendable	75,724	93,273
Fund Balance - Restricted	2,300	121,356
Fund Balance - Scholarships	200,953	50,650
Change in Fund Balance	(299,224)	1,398,200
Total Fund Balance	**13,176,547**	**14,619,592**
Total Liabilities and Fund Balance	**$ 15,322,618**	**$ 15,057,784**

Days of Cash on Hand	**193**

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Higher Ground Academy

Saint Paul, Minnesota

Statement of Revenues and Expenditures

As of October 31, 2026

				33.33%
	FY 27 Approved Budget	FY 27 Working Budget	FY 27 Year to Date Activity	Percent of Working Budget
Average Daily Membership	1,195	1,205	1,207	100%
Weighted Average Daily Membership	1,307	1,315	1,317	100%
Total All Funds				
Revenues				
State Revenues	21,048,370	21,375,601	7,006,108	33%
Federal Revenues	1,801,657	1,588,350	221,941	14%
Local Revenues	128,519	313,707	29,504	9%
Total Revenues	**$ 22,978,545**	**$ 23,277,658**	**$ 7,257,553**	**31%**
Expenditures				
Salaries and Benefits	12,099,463	12,257,409	3,061,627	25%
Purchased Services	6,151,664	6,231,177	1,673,593	27%
Supplies and Materials	1,723,314	1,598,948	532,809	33%
Equipment	129,189	123,230	39,944	32%
SpEd and Title Grants	2,531,260	2,627,403	525,971	20%
Dues, Memberships, Other Costs	136,015	61,001	25,409	42%
Transfer Out	-	211,186	-	0%
Total Expenditures	**$ 22,770,905**	**$ 23,110,354**	**$ 5,859,353**	**25%**
Net effect of Operations, All Funds	**$ 207,641**	**$ 167,304**	**$ 1,398,200**	
Beginning Fund Balance	$ 13,176,547	$ 13,176,547		
Ending Fund Balance	**$ 13,384,188**	**$ 13,343,851**		
Fund Balance % of Expenditures	58.8%	57.7%		

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Higher Ground Academy

Saint Paul, Minnesota

Statement of Revenues and Expenditures

As of October 31, 2026

				33.33%
	FY 27 Approved Budget	FY 27 Working Budget	FY 27 Year to Date Activity	Percent of Working Budget
Average Daily Membership	1,195	1,205	1,207	100%
Weighted Average Daily Membership	1,307	1,315	1,317	100%
General Fund - 01				
State Revenues				
General Education Aid	$ 17,455,217	$ 17,537,208	$ 5,734,098	33%
Land Endowment Aid	86,734	92,011	46,006	50%
Building Lease Aid	1,657,000	1,657,000	-	0%
Special Education Aid	1,317,898	1,545,213	377,641	24%
Literacy Incentive Aid	48,494	48,494	-	0%
Library Support Aid	13,374	13,293	-	0%
Student Support Aid	39,281	39,510	-	0%
Paraprofessional Training Aid	-	5,000	-	0%
Hourly Unemployment	-	5,000	-	0%
Prior Year Adjustments	-	-	-	0%
State Holdback Receivable (estimate)	N/A	N/A	838,499	N/A
Total State Revenues	**20,617,998**	**20,942,728**	**6,996,244**	**33%**
Federal Revenues				
Federal Special Ed, 419	$ 210,162	$ 149,634	$ 18,965	13%
Federal Special Ed, 420	1,890	176	375	213%
Federal Special Ed, 425	47,146	26,450	22,292	84%
Federal Title I, 401	670,120	552,013	132,935	24%
Federal Title II, 414	61,346	47,281	2,000	4%
Federal Title III, 417	66,865	64,342	23,097	36%
Total Federal Revenues	**1,057,529**	**839,896**	**199,664**	**24%**
Local Revenues				
Medical Assistance	$ 2,550	$ 2,550	$ 1,517	59%
Fees from Patrons	12,120	12,120	355	3%
Rent	7,070	10,070	3,550	35%
Interest Revenue	101,000	72,000	23,842	33%
Contributions, Gifts and Grants	5,000	5,000	-	0%
Misc other receipts	510	510	150	29%
Total Local Revenues	**128,250**	**102,250**	**29,414**	**29%**
Total Revenues	**$ 21,803,777**	**$ 21,884,874**	**$ 7,225,322**	**33%**

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Higher Ground Academy

Saint Paul, Minnesota

Statement of Revenues and Expenditures

As of October 31, 2026

				33.33%
	FY 27 Approved Budget	FY 27 Working Budget	FY 27 Year to Date Activity	Percent of Working Budget
Average Daily Membership	1,195	1,205	1,207	100%
Weighted Average Daily Membership	1,307	1,315	1,317	100%
Expenditures				
Admin and Support Services (Pro 000 - 199)				
100s Salaries	$ 1,628,691	$ 1,553,364	$ 433,859	28%
200s Benefits	513,038	465,493	133,172	29%
Summer Accrual	-	-	61,971	N/A
Total Salaries and Benefits	**2,141,729**	**2,018,857**	**629,002**	**31%**
305,315 Contracted Services	463,500	328,734	92,208	28%
320 Communications Services	7,725	7,405	2,562	35%
329 Postage	7,500	5,500	1,606	29%
401 Non-instructional Supplies	84,207	37,014	22,889	62%
440 Fuel	139	139	46	33%
405 Software	70,555	75,037	73,583	98%
455-465 Technology Supplies	9,840	8,485	8,360	99%
490 Food	15,150	12,126	1,750	14%
820 Dues and Memberships	85,891	50,293	21,764	43%
Total Admin and Support Services	**2,886,236**	**2,543,590**	**853,770**	**34%**
Regular Instruction Services (Pro 200 - 299)				
100s Salaries	$ 6,745,934	$ 6,589,961	$ 1,338,892	20%
200s Benefits	1,983,304	2,207,058	367,445	17%
Summer Accrual	-	-	269,484	N/A
Total Salaries and Benefits	**8,729,238**	**8,797,019**	**1,975,821**	**22%**
300-399 Contracted Services	412,000	395,475	74,946	19%
401 Non-instructional Supplies	18,452	23,982	13,187	55%
406 Instructional Software License Agreements	89,302	18,028	13,421	74%
430 Instructional Supplies	80,315	148,112	148,272	100%
456-466 Instructional Technology	5,150	-	-	0%
460 Textbooks & Workbooks	140,286	66,196	55,489	84%
461 Testing Materials	-	1,130	-	0%
490 Food	11,417	4,004	514	13%
530 Furniture & Equipment	10,759	7,964	-	0%
555 Technology Equipment	10,759	-	-	0%
820 Dues and Memberships	45,552	5,516	1,609	29%
Total Regular Instruction Services	**9,553,230**	**9,467,426**	**2,283,259**	**24%**

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Higher Ground Academy

Saint Paul, Minnesota

Statement of Revenues and Expenditures

As of October 31, 2026

				33.33%
	FY 27 Approved Budget	FY 27 Working Budget	FY 27 Year to Date Activity	Percent of Working Budget
Average Daily Membership	1,195	1,205	1,207	100%
Weighted Average Daily Membership	1,307	1,315	1,317	100%
Special Education Services (Pro 400 - 499)				
100s State SpEd - Salaries	$ 752,794	$ 818,532	$ 138,195	17%
200s State SpEd - Employee Benefits	221,321	261,203	38,771	15%
100s Fed SpEd - Salaries	35,832	39,256	16,357	42%
200s Fed SpEd - Employee Benefits	15,530	16,461	5,935	36%
Summer Accrual	-	-	44,915	N/A
Total Salaries and Benefits	**1,025,477**	**1,135,451**	**244,173**	**22%**
300-399 State SpEd - Contracted Services	96,081	98,077	13,109	13%
401-499 State SpEd - Supplies and Materials	1,082	1,542	1,132	73%
422 State SpEd - ADSIS Programs	-	354,825	31,670	9%
300-399 Fed SpEd - Contracted Services	166,411	114,092	18,088	16%
401-499 Fed SpEd - Supplies and Materials	17,107	6,451	1,251	19%
501-599 Fed SpEd - Capitalized Expenses	38,184	-	-	0%
723 State SpEd - Transportation	322,778	253,329	58,516	23%
Total Special Education Services	**1,667,120**	**1,963,767**	**367,939**	**19%**
Title I (Program 216, Finance 401)				
100s Salaries	$ 565,809	$ 432,024	$ 86,584	20%
200s Benefits	170,120	119,989	26,681	22%
Summer Accrual	-	-	19,670	N/A
Total Title I	**735,929**	**552,013**	**132,935**	**24%**
Title II (Program 204, Finance 414)				
366, 368 Staff Training & Travel, Tuition Reimbursement	$ 61,346	$ 47,281	$ 2,000	4%
Total Title II	**61,346**	**47,281**	**2,000**	**4%**
Title III (Program 207, Finance 417)				
100s Salaries	$ 50,000	$ 50,000	$ 17,099	34%
200s Benefits	16,865	14,342	5,998	42%
Total Title III	**66,865**	**64,342**	**23,097**	**36%**

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Saint Paul, Minnesota

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As of October 31, 2026

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Average Daily Membership	1,195	1,205	1,207	100%
Weighted Average Daily Membership	1,307	1,315	1,317	100%
Instructional Support Services (Pro 600 - 699)				
100s Salaries	$ 449,037	$ 416,477	$ 126,959	30%
200s Benefits	132,017	123,567	31,626	26%
Summer Accrual	-	-	16,575	N/A
Total Salaries and Benefits	**581,054**	**540,044**	**175,160**	**32%**
300-399 Contracted Services	10,759	10,015	4,552	45%
366 Staff Training & Travel	43,417	15,967	5,300	33%
401-499 Supplies and Materials	86,074	111,660	59,898	54%
470 Media Books & Resources	5,684	6,521	5,500	84%
501-599 Capitalized Expenses	55,000	70,000	25,570	37%
820 Dues and Memberships	269	123	-	0%
Total Instructional Support Services	**782,257**	**754,331**	**275,980**	**37%**

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Higher Ground Academy

Saint Paul, Minnesota

Statement of Revenues and Expenditures

As of October 31, 2026

				33.33%
	FY 27 Approved Budget	FY 27 Working Budget	FY 27 Year to Date Activity	Percent of Working Budget
Average Daily Membership	1,195	1,205	1,207	100%
Weighted Average Daily Membership	1,307	1,315	1,317	100%
Pupil Support Services (Pro 700 - 799)				
100s Salaries	$ 235,155	$ 237,518	$ 100,190	42%
200s Benefits	69,136	80,422	25,091	31%
Summer Accrual	-	-	9,436	N/A
Total Salaries and Benefits	**304,291**	**317,941**	**134,717**	**42%**
300-399 Contracted Services	25,000	16,390	772	5%
720 Transportation	2,018,285	2,204,833	438,725	20%
733 Field Trip Transportation	41,715	24,384	3,060	13%
401-499 Supplies and Materials	5,000	1,220	377	31%
Total Pupil Support Services	**2,394,291**	**2,564,767**	**577,651**	**23%**
Sites and Buildings (Pro 800 - 899)				
100s Salaries	$ 65,564	$ 162,004	$ 46,466	29%
200s Benefits	19,276	49,880	13,283	27%
Summer Accrual	-	-	6,442	N/A
Total Salaries and Benefits	**84,840**	**211,884**	**66,190**	**31%**
300-399 Contracted Services	721,000	705,794	221,757	31%
320 Communication Services	41,921	32,630	11,558	35%
330 Utilities	309,000	377,994	96,910	26%
350 Repairs & Maintenance	107,255	76,069	30,337	40%
348-570 Building Lease	1,841,111	1,841,111	613,895	33%
580 Capital Leases	6,264	6,264	2,088	33%
401-499 Supplies and Materials	28,217	40,886	24,831	61%
520 Leasehold Improvements	10,709	-	-	0%
530 Furniture & Equipment	24,938	28,180	10,040	36%
820 Dues and Memberships	3,228	3,068	50	2%
Total Sites and Buildings	**3,178,483**	**3,323,880**	**1,077,657**	**32%**
Fiscal & Other Fixed Costs (Pro 900 - 999)				
340 Property and Liability Insurance	$ 101,476	$ 96,476	$ 31,805	33%
Total Fiscal & Other Fixed Costs	**101,476**	**96,476**	**31,805**	**33%**
Total Expenditures	**$ 21,427,233**	**$ 21,377,873**	**$ 5,626,093**	**26%**
Net effect of Operations, General Fund	**$ 376,546**	**$ 507,001**	**$ 1,599,229**	
Transfer out to Food Service Fund	-	211,186	-	
Beginning Fund Balance	$ 13,048,037	$ 13,048,037		
Ending Fund Balance	**13,424,583**	**13,343,851**		
Fund Balance Percentage of Expenditures	62.7%	62.4%		

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Higher Ground Academy

Saint Paul, Minnesota

Statement of Revenues and Expenditures

As of October 31, 2026

				33.33%
	FY 27 Approved Budget	FY 27 Working Budget	FY 27 Year to Date Activity	Percent of Working Budget
Average Daily Membership	1,195	1,205	1,207	100%
Weighted Average Daily Membership	1,307	1,315	1,317	100%
Food Services Fund - 02				
Revenues				
State Revenues	$ 430,371	$ 432,873	$ 9,864	2%
Federal Revenues	744,128	748,454	22,277	3%
Commodities	-	1	-	0%
Food Sales	269	270	90	33%
Transfer In	-	211,186	-	0%
Total Revenues	**$ 1,174,768**	**$ 1,392,784**	**$ 32,231**	**2%**
Expenditures				
Salaries	$ 211,798	$ 319,506	$ 59,862	19%
Benefits	46,515	52,158	9,697	19%
Summer Accrual	-	-	11,178	N/A
Total Salaries and Benefits	**258,313**	**371,664**	**80,738**	**22%**
Contracted Services	-	92,400	43,598	47%
Supplies and Materials/Memberships	1,073,526	1,044,408	104,693	10%
Capitalized Expenses	10,759	10,822	2,246	21%
Dues and Memberships	1,076	2,000	1,986	99%
Total Expenditures	**$ 1,343,674**	**$ 1,521,295**	**$ 233,260**	**15%**
Net effect of Operations, Food Service	**$ (168,906)**	**$ (128,510)**	**$ (201,029)**	
Beginning Fund Balance Food Service	$ 128,510	$ 128,510		
Ending Fund Balance Food Service	**(40,396)**	**-**		

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Higher Ground Academy

Saint Paul, Minnesota

Cash Flow Projection Summary

2026-27 Fiscal Year | Budget basis: FY27 Working budget (1,205 ADM)

	Cash Inflows (Revenues)						Cash Outflows (Expenditures)						
Period Ending	**State Aid Payments**	**Federal Aid Payments***	**Other Receipts**	**Food Service**	**Prior Year Receivables**	**Total Inflows**	**Salaries (Net Pay)****	**Benefits & Payroll Taxes*****	**Monthly Wires******	**Other Expenses*******	**Total Outflows**	**Cash Balance**	**Days Cash on Hand**
										Beginning Balance		$ 11,547,422	
Jul 31 (A)	1,387,541	-	6,345	-	2,312	1,396,198	695,807	610,835	334,989	387,643	2,029,274	10,914,346	174.0
Aug 31 (A)	1,388,766	-	6,672	-	370,867	1,766,306	619,842	327,852	357,123	290,315	1,595,132	11,085,520	176.7
Sept 30 (A)	1,823,356	-	8,017	32,141	699,349	2,562,863	634,015	334,023	359,217	440,434	1,767,689	11,880,694	189.4
Oct 31 (A)	1,558,082	-	8,730	90	949,270	2,516,172	654,048	340,215	363,795	799,229	2,157,288	12,239,578	195.1
Nov 30 (P)	1,367,237	-	7,670	181,777	-	1,556,684	644,032	337,119	361,506	619,992	1,962,649	11,833,613	188.6
Dec 31 (P)	1,364,435	31,322	8,593	123,046	-	1,527,395	644,032	337,119	361,506	587,540	1,930,196	11,430,812	182.2
Jan 31 (P)	1,502,631	338,299	9,414	123,384	-	1,973,727	644,032	337,119	361,506	582,917	1,925,574	11,478,965	183.0
Feb 28 (P)	1,398,653	15,269	5,752	-	-	1,419,674	644,032	337,119	361,506	637,254	1,979,911	10,918,728	174.0
Mar 31 (P)	2,559,435	178,951	6,595	274,754	-	3,019,736	644,032	337,119	361,506	513,756	1,856,412	12,082,052	192.6
Apr 30 (P)	1,498,855	164,142	13,257	119,635	-	1,795,889	644,032	337,119	361,506	580,895	1,923,552	11,954,389	190.5
May 31 (P)	1,500,636	27,886	9,717	172,045	-	1,710,284	644,032	337,119	361,506	614,361	1,957,018	11,707,655	186.6
June 30 (P)	1,498,830	-	11,488	154,725	-	1,665,043	644,032	337,119	361,506	471,816	1,814,473	11,558,225	184.2
Estimate	**18,848,455**	**755,869**	**102,250**	**1,181,598**	**2,021,798**	**22,909,970**	**7,755,966**	**4,309,877**	**4,307,174**	**6,526,151**	**22,899,168**		
Totals	**18,848,455**	**755,869**	**102,250**	**1,181,598**	**2,021,798**	**22,909,970**	**7,755,966**	**4,309,877**	**4,307,174**	**6,526,151**	**22,899,168**	**11,558,225**	**184.2**

(A) Shaded rows (Jul - Oct) are actual activity per the Cash Detail trial balance and FY27 Cash Receipts listing (no FY27 payment register was provided); (P) Nov - June are projections: remaining Working budget amounts spread using FY26 monthly receipt and payment patterns (semi-monthly payroll, monthly wires).

Cash balance combines the Checking, ICS sweep and Food Service cash accounts plus $50,650 of other Balance Sheet cash not in the Cash Detail (held constant; inference, account to be confirmed); transfers between Checking and ICS and Building Company (Fund 50) accounts are excluded.

* Federal aid assumed received at 90% of the General Fund federal budget, timed by FY26 federal receipt months; none received through October. State aid is 90% of current-year state revenue; the FY27 10% holdback is received in FY28 and excluded. Prior year receivables ($1.97M at 6/30) were fully collected by October (about $50K above the accrual; inference: FY26 aid true-ups).

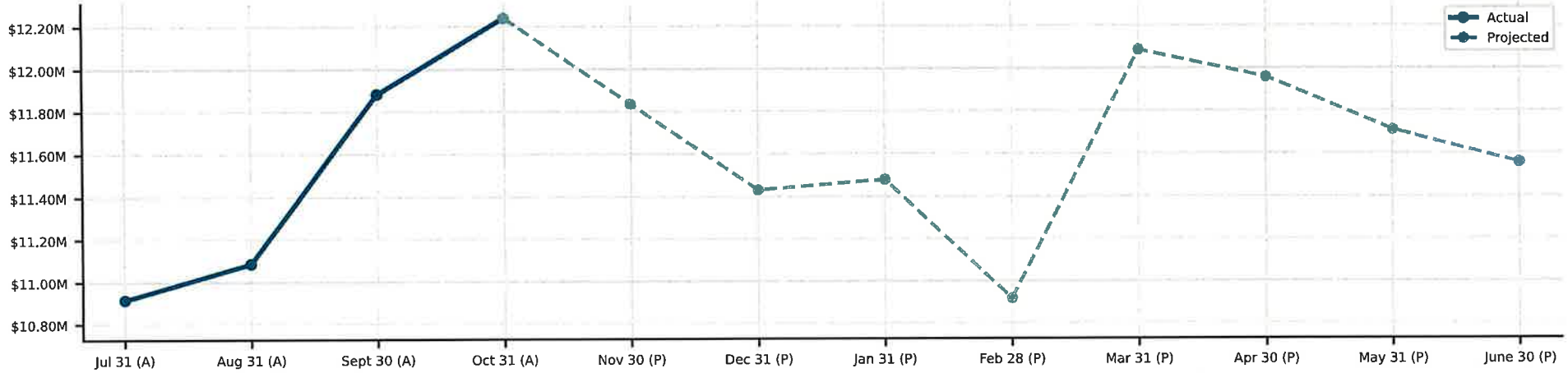
** Salaries - cash flow reflects net pay to employees (payroll register plus reissued-check corrections); November - June at the September - October average.

*** Payroll remittance batches (taxes, TRA/PERA, insurance, deductions; inference from batch coding). July includes FY26 payroll liabilities; November - June at the September - October average.

**** Monthly wire batches of about $335K - $364K (payee not shown in the Cash Detail; likely building lease - Inference, to be confirmed); projected at the September - October average.

***** All other vendor payments. Total outflows equal Working budget expenditures for General Fund and Food Service ($22.90M, excluding the transfer between funds); other expenses are the remaining budget spread by the FY26 check register pattern. Assumes June 30, 2027 payables similar to the $2.15M paid in Jul - Aug from June 30, 2026.

Monthly Cash Balance



Higher Ground Academy

Saint Paul, Minnesota | District 4027-07

Supplemental Information

October 2026

Prepared by

CREATIVE PLANNING

Higher Ground Academy

Saint Paul, Minnesota | District 4027-07

October 2026 Supplemental Information

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Higher Ground Academy

Saint Paul, Minnesota

Cash Receipts

Cash Receipts - Monthly Report - October 1-31, 2026

Post Date	Batch	Account	Description	Amount
10/15/26	26-00029	01 R 005 000 000 000 211	FY27 Gen Ed	759,550.12
10/15/26	26-00029	01 A 122 00	FY26 Title II FIN 414	7,000.00
10/15/26	26-00029	01 A 122 00	FY26 FIN 425 CEIS	3,873.21
		Batch 26-00029 total		**770,423.33**
10/30/26	26-00036	01 A 121 00	FY26 Gen Ed	476,715.27
10/30/26	26-00036	01 A 121 00	FY26 Charter School Lease	16,576.43
10/30/26	26-00036	01 A 121 00	FY26 Literacy Aid	480.13
10/30/26	26-00036	01 R 005 000 000 000 211	FY27 Gen Ed	798,531.59
		Batch 26-00036 total		**1,292,303.42**
10/22/26	26-00037	01 A 122 00	FY26 Fin 419	181,106.82
10/22/26	26-00037	01 A 122 00	FY26 Title I Fin 401	51,902.95
10/22/26	26-00037	01 A 122 00	FY26 Title I Fin 401	190,946.22
10/22/26	26-00037	01 A 122 00	FY26 Title III Fin 417	7,287.52
10/22/26	26-00037	01 A 122 00	FY26 Title III Fin 417	13,381.20
		Batch 26-00037 total		**444,624.71**
10/30/26	26-00038	02 R 005 770 000 701 606	FY27 Staff lunch	50.00
		Batch 26-00038 total		**50.00**
10/23/26	26-00039	01 R 005 000 000 000 093	FY27 Gym rental - Zakariyya Kader	200.00
10/23/26	26-00039	01 R 005 000 000 000 093	FY27 Gym rental - Ahmed Ahmed	400.00
		Batch 26-00039 total		**600.00**
10/08/26	26-00040	01 R 005 000 000 000 050	FY27 iPad repairs	350.00
10/08/26	26-00040	02 R 005 770 000 701 601	FY27 Lunch	40.00
		Batch 26-00040 total		**390.00**
10/13/26	26-00041	01 R 005 000 000 372 071	FY27 MA IEP - State of MN	87.32
10/13/26	26-00041	01 R 005 000 000 000 093	FY27 Gym Rental - Twin Cities Youth Socc	1,400.00
		Batch 26-00041 total		**1,487.32**
10/30/26	26-00043	01 R 005 000 000 000 092	FY27 ICS Interest - Oct 2026	6,201.94
		Batch 26-00043 total		**6,201.94**
10/06/26	26-00044	01 R 005 000 000 372 071	FY27 MA IEP - State of MN	86.16
10/06/26	26-00044	01 R 005 620 000 000 050	FY27 Lost library book	5.00
		Batch 26-00044 total		**91.16**
		Total cash receipts		**2,516,171.88**

Fund Summary

Fund	Balance Sheet	Revenue	Expense	Total
01 General Fund	949,269.75	1,566,812.13	0.00	2,516,081.88
02 Food Service Fund	0.00	90.00	0.00	90.00
Fund Summary Totals	**949,269.75**	**1,566,902.13**	**0.00**	**2,516,171.88**

Higher Ground Academy

Saint Paul, Minnesota

Checks and Payments Issued

Board Check Register - October 1-31, 2026

Date	Check No.	Invoice No.	Description	Account	Amount
10/07/26	2604	164	Regular Van Transportation Services - Sept 2026	01 E 005 760 000 720 360	27,405.00
10/15/26	2605	10/20/2026	Athletic Director Assistant	01 E 010 292 519 000 305	1,600.00
10/15/26	2606	1294295	Financial management & accounting services - Sept 2026, Fees	01 E 005 113 000 000 305	1,175.00
10/15/26	2606	1294295	Financial management & accounting services - Sept 2026, Fees	01 E 005 113 000 000 305	13,498.00
			Check 2606 total		**14,673.00**
10/15/26	2607	HGA0930202	SPED Social Work Services 09/02/26 - 09/30/26	01 E 010 420 000 740 394	3,396.25
10/15/26	2608	INV-514219	ES curriculum	01 E 005 203 000 000 430	135,079.42
10/15/26	2609	2501098616	Rental cleaning services: Mops	01 E 005 810 000 000 335	81.60
10/15/26	2609	2501104146	Rental cleaning services: Mops	01 E 005 810 000 000 335	81.60
			Check 2609 total		**163.20**
10/15/26	2610	004-2026-2	Cleaning Services	01 E 005 810 000 000 305	7,250.00
10/15/26	2611	615860	Students digital subscriptions	01 E 005 630 000 000 406	5,203.74
10/15/26	2612	OE-672734-	Copy paper	01 E 005 110 000 000 401	456.90
10/15/26	2613	AL17N6N	1 wireless printer	01 E 005 630 000 000 456	74.00
10/15/26	2614	5427	Transportation Operations Assessment	01 E 005 110 000 000 305	7,875.00
10/15/26	2615	29882	Milk Delivery	02 E 005 770 000 701 495	622.99
10/15/26	2615	30260	Milk Delivery	02 E 005 770 000 701 495	622.99
10/15/26	2615	30760	Milk Delivery	02 E 005 770 000 701 495	721.99
10/15/26	2615	30771	Milk Delivery	02 E 005 770 000 701 495	622.99
10/15/26	2615	31210	Milk Delivery	02 E 005 770 000 701 495	721.99
10/15/26	2615	31220	Milk Delivery	02 E 005 770 000 701 495	622.99
10/15/26	2615	31685	Milk Delivery	02 E 005 770 000 701 495	820.99
10/15/26	2615	31693	Milk Delivery	02 E 005 770 000 701 495	721.99
10/15/26	2615	32181	Milk Delivery	02 E 005 770 000 701 495	820.99
10/15/26	2615	32188	Milk Delivery	02 E 005 770 000 701 495	721.99
			Check 2615 total		**7,021.90**
10/15/26	2616	100016	Contracted HR Services	01 E 005 110 000 000 305	86.84
10/15/26	2616	100060	Contracted HR Services	01 E 005 110 000 000 305	1,113.84
			Check 2616 total		**1,200.68**
10/15/26	2617	HA0001B	Field trips - Sept 2026	01 E 005 760 000 733 360	3,060.00
10/15/26	2617	HA0001C	After School Sports Transportation - Sept 2026	01 E 005 760 000 717 360	3,740.00
10/15/26	2617	HA0002A	Gym shuttle bus - Sept 2026	01 E 005 760 000 720 360	10,880.00
10/15/26	2617	HA0003	6 School bus daily rate - Oct 2026	01 E 005 760 000 720 360	48,000.00
			Check 2617 total		**65,680.00**
10/15/26	2618	166	Soccer game transportation	01 E 005 760 000 717 360	290.00
10/15/26	2618	167	Daycare drop-off	01 E 005 105 000 000 360	570.00
			Check 2618 total		**860.00**
10/15/26	2619	6361911004	Kitchen supplies	02 E 005 770 000 701 401	235.68
10/15/26	2619	6361911005	Kitchen supplies	02 E 005 770 000 701 401	811.62
			Check 2619 total		**1,047.30**
10/15/26	2620	8936	iPad repairs	01 E 005 630 000 000 315	1,346.00
10/15/26	2621	78048648	10 shield extremes for iPads	01 E 005 108 000 000 401	217.11
10/15/26	2622	2002 09/29	Grounds Maintenance	01 E 005 810 000 000 350	4,326.00
10/15/26	2622	2002 10/5/	Moving SPED room furniture	01 E 005 810 000 000 305	280.00
10/15/26	2622	2002 9/29/	Delivery of purchased serving line	01 E 005 810 000 000 305	625.00
			Check 2622 total		**5,231.00**
10/15/26	2623	202	Table sponsorship at IANA Convention 2026	01 E 005 107 000 000 401	3,000.00
10/15/26	2624	S605756	Site License renewal	01 E 005 630 000 000 406	10,500.00
10/15/26	2625	3592	Girls Volleyball officials on 10/01/26	01 E 010 292 519 000 305	184.00

Higher Ground Academy

Saint Paul, Minnesota

Checks and Payments Issued

Board Check Register - October 1-31, 2026

Date	Check No.	Invoice No.	Description	Account	Amount
10/15/26	2626	93026	Regular Transportation - Sept 2026	01 E 005 760 000 720 360	151,400.00
10/15/26	2627	2026-10E	2026 State and Federal Labor Law posters	01 E 005 107 000 000 401	212.00
10/15/26	2628	8980	9 Dell computers	01 E 005 108 000 000 465	1,800.00
10/15/26	2629	10/15/2026	Acting Athletic Director/Basketball Coach Fees	01 E 010 292 519 000 305	6,000.00
10/15/26	2630	Sep-26	SPED services	01 E 010 404 000 419 303	168.75
10/15/26	2631	7003 - HGA	SPED Services	01 E 010 420 000 419 366	140.00
10/15/26	2631	7003 - HGA	SPED Services	01 E 010 420 000 740 394	2,283.75
			Check 2631 total		**2,423.75**
10/15/26	2632	1103	College Shuttle transportation 09/01/26 - 09/30/26	01 E 005 760 000 720 360	4,675.00
10/15/26	2632	1105	Temporary van transportation 09/01/26 - 09/30/26	01 E 005 760 000 720 360	11,615.00
10/15/26	2632	1106	SPED van transportation 09/01/26 - 09/30/26	01 E 005 760 000 723 360	18,270.00
			Check 2632 total		**34,560.00**
10/15/26	2633	7029415457	Digital license	01 E 010 203 000 000 406	3,960.00
10/15/26	2634	4626361499	Elevator service	01 E 005 810 000 000 350	2,877.76
10/15/26	2635	M7750613	Library books	01 E 005 620 000 000 470	1,098.90
10/15/26	2636	215115902-	Mobile HotSpots Acct #215115902 08/21/26 - 09/20/26	01 E 005 810 000 000 320	298.10
10/15/26	2636	972271080-	Mobile HotSpots Acct #972271080 (08/21/26 - 09/20/26)	01 E 005 810 000 000 320	450.00
10/15/26	2636	997941630-	Mobile HotSpots Acct #997941630 (08/21/26 - 09/20/26)	01 E 005 810 000 000 320	40.35
			Check 2636 total		**788.45**
10/15/26	2637	1022579	Phone Service 10/06/26 - 11/05/26	01 E 005 110 000 000 320	655.32
10/15/26	2638	171370	Background verification fees	01 E 005 105 000 000 305	489.10
10/15/26	2639	M0301471	Speech/Language Services: Week Ending 09/12/26	01 E 010 401 000 740 394	1,191.00
10/15/26	2639	M0302822	Speech/OT Services: Week Ending 09/26/26	01 E 010 401 000 740 394	1,184.00
10/15/26	2639	M0302822	Speech/OT Services: Week Ending 09/26/26	01 E 010 420 000 740 394	392.00
			Check 2639 total		**2,767.00**
10/15/26	2640	2609	Consulting Services for DHH students	01 E 010 420 000 419 366	87.00
10/15/26	2640	2609	Consulting Services for DHH students	01 E 010 405 000 740 394	928.00
			Check 2640 total		**1,015.00**
10/15/26	2641	INV52221	Springboard subscription	01 E 010 203 000 000 406	899.00
10/20/26	2642	08.01.2026	MN PFL and MN PML - Aug 2026	01 L 215 25	6,296.87
10/20/26	2642	09.09.2026	MN PFL and MN PML - balance due thru June 2026	01 L 215 25	681.17
10/20/26	2642	91222765	Life/LTD/STD - Sept 2026	01 L 215 13	3,025.58
			Check 2642 total		**10,003.62**
10/26/26	2643	INV-745326	ES Breakfast and Lunch	02 E 005 770 000 701 490	5,870.60
10/26/26	2643	INV-745326	ES Breakfast and Lunch	02 E 005 770 000 705 490	2,685.17
10/26/26	2643	INV-746732	ES Lunch	02 E 005 770 000 701 490	178.98
10/26/26	2643	INV-746743	ES Breakfast and Lunch	02 E 005 770 000 701 490	4,358.01
10/26/26	2643	INV-746743	ES Breakfast and Lunch	02 E 005 770 000 705 490	1,377.49
10/26/26	2643	INV-748970	MS Lunch - pan liners	02 E 005 770 000 701 401	81.21
10/26/26	2643	INV-748971	ES Lunch and supplies	02 E 005 770 000 701 490	23.58
10/26/26	2643	INV-748971	ES Lunch and supplies	02 E 005 770 000 701 401	81.21
10/26/26	2643	INV-748980	MS Breakfast and Lunch	02 E 005 770 000 705 490	511.38
10/26/26	2643	INV-748980	MS Breakfast and Lunch	02 E 005 770 000 701 490	4,079.73
10/26/26	2643	INV-748981	ES Breakfast and Lunch	02 E 005 770 000 705 490	854.58
10/26/26	2643	INV-748981	ES Breakfast and Lunch	02 E 005 770 000 701 490	5,070.41
10/26/26	2643	INV-751418	ES Breakfast and Lunch	02 E 005 770 000 705 490	1,822.68
10/26/26	2643	INV-751418	ES Breakfast and Lunch	02 E 005 770 000 701 490	4,545.63
10/26/26	2643	CM-95703	Credit for ES Breakfast item	02 E 005 770 000 705 490	(41.59)
10/26/26	2643	INV-751419	MS Breakfast and Lunch	02 E 005 770 000 705 490	1,146.24

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10/26/26	2643	INV-751419	MS Breakfast and Lunch	02 E 005 770 000 701 490	4,005.41
10/26/26	2643	INV-754116	ES Breakfast and Lunch	02 E 005 770 000 705 490	2,150.52
10/26/26	2643	INV-754116	ES Breakfast and Lunch	02 E 005 770 000 701 490	5,190.65
10/26/26	2643	INV-754117	MS Breakfast and Lunch	02 E 005 770 000 705 490	1,250.41
10/26/26	2643	INV-754117	MS Breakfast and Lunch	02 E 005 770 000 701 490	4,979.32
10/26/26	2643	INV-756995	MS Lunch - pan liners	02 E 005 770 000 701 401	81.21
10/26/26	2643	INV-756998	ES Lunch	02 E 005 770 000 701 490	1,687.21
10/26/26	2643	INV-757003	MS Breakfast and Lunch	02 E 005 770 000 705 490	799.76
10/26/26	2643	INV-757003	MS Breakfast and Lunch	02 E 005 770 000 701 490	2,344.65
10/26/26	2643	INV-759775	ES Breakfast and Lunch	02 E 005 770 000 705 490	2,143.55
10/26/26	2643	INV-759775	ES Breakfast and Lunch	02 E 005 770 000 701 490	4,915.37
10/26/26	2643	INV-759776	MS Breakfast and Lunch	02 E 005 770 000 701 490	4,073.68
10/26/26	2643	INV-759776	MS Breakfast and Lunch	02 E 005 770 000 705 490	554.01
			Check 2643 total		**66,821.06**
10/30/26	2644	INV-HGA-20	Web services	01 E 005 108 000 000 315	2,475.00
10/30/26	2644	INV-HGA-20	Web services	01 E 005 108 000 000 315	2,400.00
			Check 2644 total		**4,875.00**
10/30/26	2645	HGA0930202	SPED Social Work Services 09/09/26 - 09/30/26 - secondary	01 E 030 420 000 740 394	380.00
10/30/26	2646	1026	Cleaning Service - Oct 2026	01 E 005 810 000 000 305	13,497.80
10/30/26	2647	10.26.2026	Cleaning - dayporter services	01 E 005 810 000 000 305	4,160.00
10/30/26	2648	2501109683	Rental cleaning services: Mops	01 E 005 810 000 000 335	81.60
10/30/26	2648	2501115128	Rental cleaning services: Mops	01 E 005 810 000 000 335	81.60
			Check 2648 total		**163.20**
10/30/26	2649	10.26.2026	Assistant Soccer coach - second half	01 E 010 292 520 000 305	1,000.00
10/30/26	2650	005-2026-2	Cleaning Services	01 E 005 810 000 000 305	7,250.00
10/30/26	2651	OE-673274-	Copy paper	01 E 005 110 000 000 401	502.59
10/30/26	2651	OE-QT-9146	Bath tissue, paper towels and napkins	01 E 005 810 000 000 401	281.79
10/30/26	2651	OE-QT-9146	Bath tissue, paper towels and napkins	02 E 005 770 000 701 401	239.56
10/30/26	2651	OE-QT-9154	Janitorial supplies	01 E 005 810 000 000 401	627.01
			Check 2651 total		**1,650.95**
10/30/26	2652	Sep-26	PT Services - Sept 2026	01 E 010 404 000 740 394	534.66
10/30/26	2652	Sep-26	PT Services - Sept 2026	01 E 010 420 000 419 366	259.91
			Check 2652 total		**794.57**
10/30/26	2653	CON-05129	Care Coordination, Social Services Coordination and Care Match services	01 E 010 203 000 000 305	696.41
10/30/26	2653	CON-05129	Care Coordination, Social Services Coordination and Care Match services	01 E 010 203 000 000 305	2,092.38
10/30/26	2653	CON-05129	Care Coordination, Social Services Coordination and Care Match services	01 E 010 203 000 000 305	348.21
			Check 2653 total		**3,137.00**
10/30/26	2654	7902	Regular van transportation 10/01/26 - 10/15/26	01 E 005 760 000 720 360	6,635.00
10/30/26	2655	284758824	Internet service (acct 963594667)	01 E 005 810 000 000 320	1,953.75
10/30/26	2655	CM 2821741	Credit for internet on account 963594667	01 E 005 810 000 000 320	(420.65)
			Check 2655 total		**1,533.10**
10/30/26	2656	100070	Contracted HR Services	01 E 005 110 000 000 305	1,113.84
10/30/26	2657	168	Regular van transportation services - Oct 2026	01 E 005 760 000 720 360	15,950.00
10/30/26	2658	6362098406	Rental services 10/25/26 - 11/24/26	01 E 005 810 000 000 580	125.59
10/30/26	2658	6362099630	Rental services 10/23/26 - 11/22/26	01 E 005 810 000 000 580	280.97
			Check 2658 total		**406.56**
10/30/26	2659	828	ELL Services - Oct 2026	01 E 010 219 000 317 305	5,000.00

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Date	Check No.	Invoice No.	Description	Account	Amount
10/30/26	2660	2026009	November Rent - Unit 518 (Shella Marie Mangconsay)	01 A 115 06	710.00
10/30/26	2660	2026010	November Rent - Unit 519 (Flordeliz Canete)	01 A 115 06	865.00
10/30/26	2660	2026011	October Rent (prorated - Unit 513 (Girlie Cabilin Bilbao) and November Rent - Unit 513 (Girlie Cabilin Bilbao)	01 A 115 06	850.00
10/30/26	2660	2026011	October Rent (prorated - Unit 513 (Girlie Cabilin Bilbao) and November Rent - Unit 513 (Girlie Cabilin Bilbao)	01 A 115 06	439.00
			Check 2660 total		**2,864.00**
10/30/26	2661	2002 10/17	Disposing items	01 E 005 810 000 000 305	215.00
10/30/26	2661	2002 10/22	Delivering kitchen equipment	01 E 005 810 000 000 305	656.00
			Check 2661 total		**871.00**
10/30/26	2662	HGA-001	Food Service - Consulting services	02 E 005 770 000 701 305	5,616.67
10/30/26	2662	HGA-002	Food Service - Consulting services	02 E 005 770 000 701 305	6,500.00
			Check 2662 total		**12,116.67**
10/30/26	2663	22648	SPED Coordinator Services - Sept 2026	01 E 005 420 000 419 303	2,820.00
10/30/26	2663	22649	SPED ASD services 09/02/26 - 09/30/26	01 E 005 411 000 419 303	1,110.00
10/30/26	2663	22668	SPED DCD services	01 E 010 402 000 740 394	120.00
			Check 2663 total		**4,050.00**
10/30/26	2664	2 10.22.20	ELL night refreshments	01 E 010 219 000 317 490	350.00
10/30/26	2665	43366660	Standard payment on copier agreement 013-3227729-000	01 E 005 605 000 000 305	71.01
10/30/26	2665	43366660	Standard payment on copier agreement 013-3227729-000	01 E 005 630 000 000 560	3,495.00
10/30/26	2665	43366660	Standard payment on copier agreement 013-3227729-000	01 E 005 605 000 000 305	70.00
10/30/26	2665	43366661	Standard Payment on Copiers agreement #021-3074986-000	01 E 005 605 000 000 305	93.56
10/30/26	2665	43366661	Standard Payment on Copiers agreement #021-3074986-000	01 E 005 630 000 000 560	2,939.90
			Check 2665 total		**6,669.47**
10/30/26	2666	1424830700	Professional Learning online training 2 hour session grades 6 - 12 health	01 E 010 203 000 000 430	3,000.00
10/30/26	2666	1424946020	Textbooks	01 E 010 203 000 000 460	11,444.16
			Check 2666 total		**14,444.16**
10/30/26	2667	3632	Girls Volleyball officials on 10/08/26 and 10/13/26	01 E 010 292 519 000 305	276.00
10/30/26	2668	10.30.2026	Unclaimed Property: Bara Elmi $84.98 and Amanda Ronnei $587.76 (Holder Tax ID: 411886212)	01 L 206 06	84.98
10/30/26	2668	10.30.2026	Unclaimed Property: Bara Elmi $84.98 and Amanda Ronnei	01 L 206 06	587.76
			Check 2668 total		**672.74**
10/30/26	2669	10.26.2026	Volleyball coach - second half	01 E 010 292 000 000 305	2,000.00
10/30/26	2670	NET-HGA-20	Wheelchair van transportation 10/01/26 - 10/06/26	01 E 005 760 000 723 360	900.00
10/30/26	2670	NET-HGA-20	Wheelchair van transportation 10/01/26 - 10/06/26	01 E 005 760 000 723 360	900.00
10/30/26	2670	NET-HGA-20	Regular van transportation 10/01/26 - 10/06/26	01 E 005 760 000 720 360	900.00
10/30/26	2670	NET-HGA-20	Regular van transportation 10/01/26 - 10/06/26	01 E 005 760 000 720 360	900.00
10/30/26	2670	NET-HGA-20	Regular van - student transportation 10/01/26 - 10/06/26	01 E 005 760 000 720 360	900.00
10/30/26	2670	NET-HGA-20	Wheelchair van gym shuttle transportation 10/05/26	01 E 005 760 000 723 360	150.00
			Check 2670 total		**4,650.00**
10/30/26	2671	1009888	Trash services - Oct 2026 - Brewster	01 E 005 810 000 000 330	1,361.80
10/30/26	2671	1009889	Trash services - Oct 2026 - Marshall	01 E 005 810 000 000 330	1,194.60
			Check 2671 total		**2,556.40**

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Date	Check No.	Invoice No.	Description	Account	Amount
10/30/26	2672	UC-2026-02	Staff photos, ID badges and clock in badges for attendance	01 E 005 110 000 000 305	1,465.66
10/30/26	2673	10853791	Pest Control Program	01 E 005 810 000 000 350	140.40
10/30/26	2673	10876598	Pest Control - School Care Program 10/26/26	01 E 005 810 000 000 350	112.98
			Check 2673 total		**253.38**
10/30/26	2674	1107	Temporary van transportation 10/01/26 - 10/30/26	01 E 005 760 000 720 360	11,980.00
10/30/26	2674	1108	SPED van transportation 10/01/26 - 10/30/26	01 E 005 760 000 723 360	23,345.00
10/30/26	2674	1109	College Shuttle transportation 10/01/26 - 10/29/26	01 E 005 760 000 720 360	3,575.00
			Check 2674 total		**38,900.00**
10/30/26	2675	2978049	Preventative maintenance	01 E 005 810 000 000 350	1,289.52
10/30/26	2676	4514192	Inspection - Marshall Ave	01 E 005 810 000 000 350	364.75
10/30/26	2676	4514225	Inspection - Brewster St	01 E 005 810 000 000 350	742.25
			Check 2676 total		**1,107.00**
10/30/26	2677	11375	Service call to repair speakers 09/28/26	01 E 005 630 000 000 315	460.00
10/30/26	2677	11384	Service call to repair speakers	01 E 005 630 000 000 315	807.50
			Check 2677 total		**1,267.50**
10/30/26	2678	3229	CESO Nutrition Services Support - Sept 2026	02 E 005 770 000 701 305	4,927.50
10/30/26	2679	M0304258	Adapted Phy Ed/Speech/OT Services: Week Ending 10/10/26	01 E 010 240 000 000 305	168.00
10/30/26	2679	M0304258	Adapted Phy Ed/Speech/OT Services: Week Ending 10/10/26	01 E 010 401 000 740 394	1,475.00
10/30/26	2679	M0304258	Adapted Phy Ed/Speech/OT Services: Week Ending 10/10/26	01 E 010 420 000 740 394	882.00
			Check 2679 total		**2,525.00**
10/30/26	2680	1130452	Can liners	01 E 005 810 000 000 401	148.50
10/30/26	2680	1133125	Can liners	01 E 005 810 000 000 401	244.50
			Check 2680 total		**393.00**
10/30/26	2681	26-2844	Shredding services	01 E 005 110 000 000 305	156.00
10/15/26	202600102	20261015AD	Payroll accrual	01 L 215 02	1,570.77
10/15/26	202600102	20261015AD	Payroll accrual	02 L 215 02	5.00
10/15/26	202600102	20261015AD	Payroll accrual	01 L 215 02	26,948.54
10/15/26	202600102	20261015AD	Payroll accrual	02 L 215 02	316.62
10/15/26	202600102	20261015AD	Payroll accrual	01 L 215 05	19,402.01
10/15/26	202600102	20261015AD	Payroll accrual	02 L 215 05	763.80
10/15/26	202600102	20261015AD	Payroll accrual	01 L 215 05	4,537.62
10/15/26	202600102	20261015AD	Payroll accrual	02 L 215 05	178.66
10/15/26	202600102	20261015AF	Payroll accrual	01 L 215 05	19,402.01
10/15/26	202600102	20261015AF	Payroll accrual	02 L 215 05	763.80
10/15/26	202600102	20261015AF	Payroll accrual	01 L 215 05	4,537.62
10/15/26	202600102	20261015AF	Payroll accrual	02 L 215 05	178.66
			Check 202600102 total		**78,605.11**
10/15/26	202600103	20261015AD	Payroll accrual	01 L 215 11	700.00
10/15/26	202600104	20261015AD	Payroll accrual	01 L 215 12	161.40
10/15/26	202600105	20261015AD	Payroll accrual	01 L 215 03	16,987.54
10/15/26	202600105	20261015AD	Payroll accrual	02 L 215 03	239.65
10/15/26	202600105	20261015AD	Payroll accrual	01 L 215 03	150.00
10/15/26	202600105	20261015AD	Payroll accrual	02 L 215 03	5.00
			Check 202600105 total		**17,382.19**
10/15/26	202600106	20261015AD	Payroll accrual	01 L 215 06	0.00
10/15/26	202600106	20261015AD	Payroll accrual	01 L 215 06	22,572.91
10/15/26	202600106	20261015AF	Payroll accrual	01 L 215 06	29,007.67

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Date	Check No.	Invoice No.	Description	Account	Amount
			Check 202600106 total		**51,580.58**
10/15/26	202600107	20261015AD	Payroll accrual	01 L 215 11	100.00
10/15/26	202600108	20261015AD	Payroll accrual	01 L 215 07	8,736.83
10/15/26	202600108	20261015AD	Payroll accrual	02 L 215 07	800.79
10/15/26	202600108	20261015AF	Payroll accrual	01 L 215 07	10,080.97
10/15/26	202600108	20261015AF	Payroll accrual	02 L 215 07	923.97
			Check 202600108 total		**20,542.56**
10/15/26	202600109	20261015AD	Payroll accrual	01 L 215 14	25.00
10/26/26	202600110	10.02.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	01 E 005 940 000 000 340	69.50
10/26/26	202600110	10.02.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	01 E 005 940 000 000 340	640.25
10/26/26	202600110	10.02.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	01 E 005 110 000 000 270	2,788.67
10/26/26	202600110	10.02.2026	Insurance-Commercial Package Policy, Commercial Auto Policy, Commercial Umbrella Policy & Workers Compensation Policy	01 E 005 940 000 000 340	7,241.59
			Check 202600110 total		**10,740.01**
10/26/26	202600111	10.05.2026	Water & Sewer usage: Brewster St (Acct 0512645)	01 E 005 810 000 000 330	542.58
10/26/26	202600112	10.13.2026	Cell phone services	01 E 005 810 000 000 320	595.62
10/26/26	202600113	2610909612	Service charge 09/02/26 - 10/01/26	01 E 005 112 000 000 305	107.69
10/26/26	202600114	10.20.2026	Lease Payment: Oct 2026	01 E 005 850 000 348 570	153,473.96
10/30/26	202600115	20261030AD	Payroll accrual	01 L 215 02	1,570.77
10/30/26	202600115	20261030AD	Payroll accrual	02 L 215 02	5.00
10/30/26	202600115	20261030AD	Payroll accrual	01 L 215 02	26,955.96
10/30/26	202600115	20261030AD	Payroll accrual	02 L 215 02	312.29
10/30/26	202600115	20261030AD	Payroll accrual	01 L 215 05	19,689.13
10/30/26	202600115	20261030AD	Payroll accrual	02 L 215 05	763.80
10/30/26	202600115	20261030AD	Payroll accrual	01 L 215 05	4,604.76
10/30/26	202600115	20261030AD	Payroll accrual	02 L 215 05	178.66
10/30/26	202600115	20261030AF	Payroll accrual	01 L 215 05	19,689.13
10/30/26	202600115	20261030AF	Payroll accrual	02 L 215 05	763.80
10/30/26	202600115	20261030AF	Payroll accrual	01 L 215 05	4,604.76
10/30/26	202600115	20261030AF	Payroll accrual	02 L 215 05	178.66
			Check 202600115 total		**79,316.72**
10/30/26	202600116	20261030AD	Payroll accrual	01 L 215 11	700.00
10/30/26	202600117	20261030AD	Payroll accrual	01 L 215 12	168.60
10/30/26	202600118	20261030AD	Payroll accrual	01 L 215 03	17,023.69
10/30/26	202600118	20261030AD	Payroll accrual	02 L 215 03	238.26
10/30/26	202600118	20261030AD	Payroll accrual	01 L 215 03	150.00
10/30/26	202600118	20261030AD	Payroll accrual	02 L 215 03	5.00
			Check 202600118 total		**17,416.95**
10/30/26	202600119	20261030AD	Payroll accrual	01 L 215 06	0.00
10/30/26	202600119	20261030AD	Payroll accrual	01 L 215 06	22,684.64
10/30/26	202600119	20261030AF	Payroll accrual	01 L 215 06	29,144.64
			Check 202600119 total		**51,829.28**
10/30/26	202600120	20261030AD	Payroll accrual	01 L 215 11	100.00
10/30/26	202600121	20261030AD	Payroll accrual	01 L 215 07	9,210.15

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Date	Check No.	Invoice No.	Description	Account	Amount
10/30/26	202600121	20261030AD	Payroll accrual	02 L 215 07	800.79
10/30/26	202600121	20261030AF	Payroll accrual	01 L 215 07	10,627.12
10/30/26	202600121	20261030AF	Payroll accrual	02 L 215 07	923.97
			Check 202600121 total		**21,562.03**
10/30/26	202600122	20261030AD	Payroll accrual	01 L 215 14	25.00
10/30/26	202600123	10.26.2026	Water & Sewer usage: Marshall Ave (Acct 0503405)	01 E 005 810 000 000 330	1,455.80
10/30/26	202600124	998972120	Brewster Bldg Gas & Electric Services (Acct 51-0012816109-4): 09/02/26 - 10/02/26	01 E 005 810 000 000 330	8,264.41
10/30/26	202600125	10.28.2026	Internet & Phone Services-Brewster St (Acct Ending 8265)	01 E 005 810 000 000 320	784.86
10/30/26	202600126	10.28.26	Internet & Phone Services-Brewster St (Acct Ending 8307)	01 E 005 810 000 000 320	784.86
10/30/26	202600127	997589946	Gas & Electric usage (Acct 51-4150290-1): 09/02/26 - 10/01/26	01 E 005 810 000 000 330	16,438.46
10/30/26	202600128	7716997528	Health & Dental Insurance Premiums - Oct 2026	01 L 215 10	164,241.32
10/30/26	202600128	7716997528	Health & Dental Insurance Premiums - Oct 2026	01 L 215 09	6,365.75
			Check 202600128 total		**170,607.07**
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 455	30.65
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 455	30.65
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 401	101.45
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 401	32.50
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 219 000 317 401	109.12
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 401	228.58
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 401	299.73
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 401	27.57
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 401	39.48
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 401	51.66
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 720 000 000 401	120.82
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 212 000 000 430	73.19
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 401	28.09
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 212 000 000 430	72.63
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 256 000 000 430	162.38
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 430	36.41
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 401	42.83
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 401	129.04
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 212 000 000 430	118.76
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 401	47.18
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 720 000 000 401	47.75
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 401	80.18
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 212 000 000 430	85.13
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	29.64
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 401	16.81
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	29.64
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	501.44
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	176.29
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 401	20.85
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	366.12
10/15/26	202600129	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 292 520 000 401	26.04
			Check 202600129 total		**3,162.61**
10/15/26	202600130	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 630 000 000 406	188.80
10/15/26	202600131	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 401	109.07
10/15/26	202600131	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 490	35.51

Higher Ground Academy

Saint Paul, Minnesota

Checks and Payments Issued

Board Check Register - October 1-31, 2026

Date	Check No.	Invoice No.	Description	Account	Amount
10/15/26	202600131	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 490	63.25
			Check 202600131 total		**207.83**
10/15/26	202600132	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 108 000 000 405	284.50
10/15/26	202600132	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 108 000 000 405	274.00
			Check 202600132 total		**558.50**
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 219 000 317 401	448.84
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 219 000 317 401	47.25
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 108 000 000 405	395.55
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 630 000 000 406	1,470.10
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 107 000 000 401	4,250.51
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 107 000 000 401	3,338.53
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	02 E 005 770 000 701 530	2,245.95
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 108 000 000 405	20.52
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 108 000 000 405	3,225.95
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 108 000 000 405	20.00
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	17.03
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	17.03
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	02 E 005 770 000 701 490	97.42
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	02 E 005 770 000 701 401	1,891.34
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	165.41
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	02 E 005 770 000 701 490	11,970.72
10/15/26	202600133	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	16.43
			Check 202600133 total		**29,638.58**
10/15/26	202600134	10.15.2026	Credit Card Payment AP Invoice.	02 E 005 770 000 701 401	1,567.69
10/15/26	202600135	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 110 000 000 329	820.00
10/15/26	202600136	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 203 000 000 401	41.12
10/15/26	202600137	10.15.2026	Credit Card Payment AP Invoice.	01 A 115 06	1,488.19
10/15/26	202600137	10.15.2026	Credit Card Payment AP Invoice.	01 A 115 06	2,804.66
			Check 202600137 total		**4,292.85**
10/15/26	202600138	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 108 000 000 405	300.00
10/15/26	202600139	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 292 520 000 401	(396.10)
10/15/26	202600140	10.15.2026	Credit Card Payment AP Invoice.	01 E 005 810 000 000 401	25.84
10/15/26	202600141	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 219 000 319 490	4.94
10/15/26	202600142	10.15.2026	Credit Card Payment AP Invoice.	01 E 010 219 000 319 490	59.85
			Total checks and payments issued		**1,503,239.48**

Fund Summary

Fund	Balance Sheet	Revenue	Expense	Total
01 General Fund	520,309.52	0.00	864,636.67	1,384,946.19
02 Food Service Fund	8,346.18	0.00	109,947.11	118,293.29
Fund Summary Totals	**528,655.70**	**0.00**	**974,583.78**	**1,503,239.48**

Higher Ground Academy

Saint Paul, Minnesota

Journal Entries

Journal Entry Listing - October 2026

JE No	Post Date	Account	Description	Debit	Credit
26-00020	10/22/26	01 L 215 10	-	-	2,173.20
26-00020	10/22/26	01 E 030 230 000 000 220	-	2,173.20	-
26-00020	10/22/26	01 L 215 09	-	-	73.02
26-00020	10/22/26	01 E 030 230 000 000 235	-	73.02	-
		JE 26-00020 total		**2,246.22**	**2,246.22**
26-00021	10/30/26	01 A 101 06	FY27 To record ICS transfers - Oct 2026	-	358,876.16
26-00021	10/30/26	01 A 101 07	FY27 To record ICS transfers - Oct 2026	358,876.16	-
		JE 26-00021 total		**358,876.16**	**358,876.16**
		Total journal entries		**361,122.38**	**361,122.38**

Fund Summary

Fund	Balance Sheet	Revenue	Expense	Total
01 General Fund	(2,246.22)	0.00	2,246.22	0.00
Fund Summary Totals	**(2,246.22)**	**0.00**	**2,246.22**	**0.00**

HIGHER GROUND ACADEMY
A K-12 College Preparatory Charter School

Meeting | Finance Committee Meeting Agenda/Minutes
Date | October 14, 2026
Time| 1:00 PM
Location | Virtual - Zoom

Meeting Call to Order and Roll Call @ 1:00 PM

Members Present

Dr. Samuel Yigzaw (Executive Director)
Dustin Reeves (Controller, Creative Planning),
Denise Toussaint (Vice Chair/Treasurer)
Dan McGrath (Board Chair)

Members Absent

None

Agenda

Approval of September 2026 Finance Committee Minutes: Dan approves August minutes. Denise Seconds.

- **FY 27 September 2026 Financial Report**
  - Dustin Reeves (Creative Planning) walked through Financial Report and highlighted the following areas:
    - Working Budget ADM: 1,195
    - Actual ADM: 1,197 – headcount is 1,260.
    - Working Budget Surplus: $59,931; Fund Balance $13,235,864 or 57.2%
    - Days Cash on Hand: 188 as of 09.30.26, covenant anticipated to be met for Fiscal Year 2027 – 60 Required.
    - Debt Service Coverage – 1.18 anticipated, 1.10 Required.
    - Cash flow remains strong.
    - Dustin needs to meet with Samuel regarding future projections, as well as FY 27 Benefits Enrollments.

- **FY 27 September 2026 Supplemental Information Review:**
  - Reviewed Supplemental Information
    - Normal activity at this time.
    - Holdback was partially received at the end of August; September, and October. Final payments will be received in April-June 2027.

- **Other Items/Next Steps:**
  - Dustin has been updating FY 27 Salaries Budget
  - Dustin will be updating FY 27 Benefits Budget (November Renewal)

Adjournment at 1:09 PM

Next Meeting: November 10th, 2026 @ 1:00 PM

HIGHER GROUND ACADEMY

Electronic Funds Transfer Policy

Adopted: Date unknown
Revised: *2/17/2026*

1. PURPOSE

1.1. The purpose of this policy is to establish guidelines for the electronic fund transfers of the charter school, in accordance with Minnesota state law.

2. GENERAL STATEMENT OF POLICY

2.1. It is the intent of Higher Ground Academy to comply with all state laws and regulations relating to electronic funds transfers.

2.2. This procedure applies to all electronic funds of the charter school.

2.3. Higher Ground Academy may make an electronic funds transfer for the following:

2.3.1. For a claim for a payment from an imprest payroll bank account or investment of excess money;

2.3.2. For a payment of tax or aid anticipation certificates;

2.3.3. For a payment of contributions to pension or retirement fund;

2.3.4. For vendor payments; and

2.3.5. For payment of bond principal, bond interest, and a fiscal agent service charge from the debt redemption fund.

3. ELIGIBILITY, AUTHORITY, AND OBJECTIVES

3.1. The funds of the charter school shall be transferred in accordance with this administrative procedure, Minn. Stat. Ch. 471.38, and any other applicable law or written administrative procedures.

3.2. The primary criteria for electronic funds transfers of the charter are as follows:

3.2.1. The school board shall annually delegate the authority to make electronic funds transfers to a designated business administrator or the officer's designee.

3.2.2. The disbursing bank shall keep on file a certified copy of the delegation of authority.

3.2.3. The initiator of the electronic transfer shall be identified.

3.2.4. The initiator shall document the request and obtain an approval from the designated business administrator or the officer's designee before initiating the transfer as required by internal control policies.

3.2.5. A written confirmation of the transaction shall be made no later than one business day after the transaction and shall be used in lieu of a check, order check or warrant required to support the transaction.

3.2.6. A list of all transactions made by electronic fund transfer shall be submitted to the school board at its next regular meeting after the transactions.

4. DAILY LIMIT FOR ELECTRONIC TRANSFERS

4.1 The daily limit for non-payroll and preapproved electronic fund transfers is $25,000.

5. DELEGATION OF AUTHORITY

5.1. The Business Manager of the charter school is designated as the business administrator of the school district and is responsible for electronic funds transfers and activities under the direction of this administrative procedure. The Business Manager may delegate certain duties to the accountant but shall remain responsible for the operation of the program.

PLEDGE OF ALLEGIANCE POLICY

1. **Purpose**

School Board recognizes the need to display an appropriate United States Flag and to provide instruction to students in the proper etiquette, display and respect of the flag. The purpose of this policy is to provide for recitation of the pledge of allegiance and instruction in the school to help further that end.

II. General Statement of Policy

Students attending Higher Ground Academy shall recite the pledge of allegiance to the flag of the United States of America one or more times each week. The recitation shall be conducted:

1. By each individual classroom teacher or the teacher's surrogate; or

2. At the start of the school day every Monday over a school intercom system by a person designated by the schools' administrator or other person having administrative control over the school.

III. Exceptions

Anyone who does not wish to participate in reciting the pledge of allegiance for any personal reasons may elect not to do so. Students and school personnel must respect another person's right to make that choice.

IV. Instruction

Students will be instructed in the proper etiquette toward, correct display of and respect for the flag and in patriotic exercises.

V. References

Minnesota Statutes, Chapter 121A.11, Subdivision 3 (Pledge of Allegiance)
Minnesota Statutes, Chapter 121A.11, Subdivision 4 (Instruction)

HIGHER GROUND ACADEMY

Revised: 02/17/2026

STUDENT FEE POLICY

I. PURPOSE

Higher Ground Academy (HGA) operates in compliance with the Minnesota Public School Fee Law to require and to prohibit certain student fees as allowed. HGA will not deny a student an education because of economic inability to purchase any books or supplies necessary to complete graduation requirements. HGA may charge fees in areas considered extra-curricular, noncurricular, or supplementary to any requirements for the successful completion of a required class or educational program.

II. POLICY

A. Allowed Fees Pursuant to Minnesota Public School Fee Law

HGA reserves the right to require payment of fees in the following circumstances:

1. Any program where the final product becomes the personal property of the student, at the student's option;
2. Extracurricular activity charges and admission fees, where attendance is optional and where the fee is the same for all students;
3. Security deposits for the return of materials, supplies, or equipment;
4. Items of personal use or optional purchases, such as student publications, class rings, yearbooks, and graduation announcements;
5. Driver's Education fees for school students (not to exceed actual program cost);
6. Reasonable rental fees, for school instruments;
7. Reasonable transportation fees for the following:
   a. Extracurricular activities that are optional to the student;
   b. Students who live less than two miles from the school, ensuring that no student is denied transportation due to inability to pay the fee; and
   c. Post-secondary education site.
8. Reimbursement for lost or damaged school properties such as IPads and textbooks.

B. Prohibited Fees Pursuant to Minnesota Public School Fee Law

HGA is **not** authorized to and will **not** charge fees for the following:

1. Textbooks, workbooks, art materials, laboratory supplies, towels;

2. Supplies necessary for participation in any required instruction;
3. Required field trips as part of the basic educational program;
4. Graduation caps, gowns, and diplomas or any specific form of dress necessary for any educational program;
   a. Students are not required to purchase graduation cap, gown, tassel, or diploma cover. However, they may purchase those items to keep at their option.
5. Instructional costs for school personnel in a course or program required for graduation;
6. Library books required to be utilized for any educational course or program;
7. Fees for any activity the student is required to attend;
8. Costs for any required educational course or program;
9. Fees for locker rentals;
10. Transportation costs for students living two miles or more from school.

C. Withholding Grades or Diplomas Prohibited

HGA may not withhold rights or privileges, including the receipt of grades or diplomas, for failure to pay a required fee, but may take other collection action as allowed.

D. Fees for Lost or Destroyed Materials

HGA may charge fees for technology equipment such as iPads and desk top computers, textbooks, workbooks, and library books that are lost or destroyed by students and must annually notify students of this possibility.

E. Waiver of Fees

A student fee may be waived by HGA for students whose parent(s) are serving or have served in the military in the past year or if the student is unable to pay the fee.

HIGHER GROUND ACADEMY

Background Checks Policy

Adopted: 3/18/2025
Revised: 02/17/2026

PURPOSE

The Board of Directors recognizes the importance of providing a safe school environment to ensure the physical, social and psychological well-being of all students. Therefore, the board of Directors has developed a background screening process for all applicants who receive an offer for employment, volunteers serving in any capacity at/or on behalf of Higher Ground Academy independent contractors, or student employees.

1. **SPECIFIC POLICY ELEMENTS**

1.1. Higher Ground Academy shall require all applicants who receive an offer of employment submit to a criminal background check. The offer of employment shall be based upon a determination by school administrators that an applicant's criminal history does not preclude the applicant from employment with the school.

1.2. Adherence to this policy by the school shall in no way limit Higher Ground Academy from requiring additional information. When required, employees, applicants, volunteers, or independent contractors must provide fingerprints to assist in criminal background check. If the fingerprints provided are unusable, the individual must submit another set of prints.

1.3. Higher Ground Academy may use the results of a previous background check, as long as it has been done within the past 12 months and it is completed by an appropriate authority. The school will comply with the requirements of state law when using the results of a previous background check.

1.4. Higher Ground Academy administration will ensure that all background checks are held in compliance with all state and federal statutes, such as Fair Consumer Reporting Act.

1.5. Copies of this policy will be available from the school's business office upon request.

1.6. Procedures regarding background checks for employment:

1.6.1. An individual will not commence employment until the school receives the results of the criminal background check. However, the school may conditionally hire an individual pending completion of the background check, but shall notify the individual that the individual's employment may be terminated based on the results of the background check. The school's hiring authority is not liable for failing to hire or terminating an individual's employment or other service based on the outcome of the criminal background check.

1.6.2. An individual who is offered employment must sign a background check consent form.

1.6.3. For all non-state residents or recently relocated applicants who are offered employment, the school shall request at least two background checks, one from the state of Minnesota and one from the applicant's most recent resident state.

1.6.4. Copies of this policy will be distributed to applicants for employment upon request. The need to submit to a background check may be included with the basic criteria for employment in the job posting or advertisements.

1.6.5. The applicant will be informed of the results of the background check to the extent required by law.

1.6.6. If the background check precludes employment with the school, the individual will be so advised.

1.6.7. Background checks for employees shall be done in conjunction with license renewal for teaching staff and every 5 years for all other positions at the employee's expense.

2.1. Procedures regarding background checks for volunteers:

2.1.1. Background check consent forms are available from the business office.

2.1.2. Fees for background checks will be paid by the volunteer.

2.1.3. Background checks need to be completed before a volunteer can coach either athletic or non-athletic activities, chaperone field trips, attend overnight activities, work with students, or run for a seat on the school's Board of Directors.

2.1.4. Volunteers need to sign in and out at the school office prior to working with students or attending field trips.

2.1.5. The volunteer will be notified of the results of the background check to the extent required by law.

2.1.6. Background checks must be updated every 3 years in the same manner which you originally applied, including payment.

2.1.7. The school shall notify the parents of the policy at the beginning of each school year after it is adopted or when it is revised.

2.2. Procedures regarding background checks for independent contractors, guests and bus drivers:

2.2.1. Independent contractors subject to this policy who possess professional licensure granted by the State of Minnesota and whose professional license is in the field directly related to the service they are contracted for, may be allowed to commence work provided that a background check is a condition for the issuance of their license. Such independent contractors must provide proof of licensure and proof of their background check prior to commencing work.

2.2.2. Should a background check not be a requirement of licensure, the contractor will need to fill out a consent form from our business office and pay for the background check.

2.2.3. Guests will not be required to have a background check completed. Instead, they are required to have a visible badge or other form of identification distributed by school staff that signifies they are permitted to be in the building. Guests include: one-time repair technicians, guest speakers, and anyone who has a specific reason to visit during the regular school day and are approved by administration.

2.2.4. Background checks for bus drivers are done by the vendors we hire for transportation services; therefore, HGA has no separate policy regarding them.

Higher Ground Academy

Purchase of Group Health Insurance Coverage

Policy

Approved: date unknown

First Revised: _____

I, General Statement of Policy

The Board of Directors of Higher Ground Academy, employing at least 25 people offer group health insurance coverage to employees and so according to the requirements of the provisions of MN Statutes 124D.10 Subd. 11(d) and 124D.10 Subd. 4a, paragraph (f).

All members of the board of directors, school employees, and officers are prohibited from receiving gifts and/or any compensation from a group health insurance provider.

In accordance with those provisions:

A. The school administration is empowered by the Board of Directors to seek sealed bids from at least three (3) group health insurance providers/companies. Bids must be sought at least every two (2) years.

B. The Board of Directors shall establish, before soliciting proposals, the requirements for the coverage sought and the criteria that it will use to review and decide on a contract with an insurance provider for group health insurance coverage.

C. The school administrator shall submit to the Board of Directors a timeline for seeking bids that provides enough time to seek bids, open the sealed bids, review the sealed bids received, make a board decision, negotiate the final contract, and allow appropriate notification prior to any changes that will go into effect with the new group health insurance contract.

D. The sealed bids shall be opened at a time designated and communicated to the Board. At least one member of the Board of Directors shall be present during the opening of the sealed bids, along with representatives of the administration, to witness the unsealing process and ensure that an appropriate public record is maintained documenting the opening of the bids.

E. Upon finalizing the group health insurance contract, the Director of the school shall ensure that all employees are notified of any changes from current group health insurance coverage. Such information will be provided prior to the effective date of the new group health insurance contract.

F. The open bids are public documents, shall be available to the public in accordance with Chapter 13, and shall be maintained over six (6) years in accordance to State Records Retention Law.

Adopted: February 20, 2024

Revised: October 15, 2024

Second Revised: August 19, 2025

Third Revised: July 21, 2026

Higher Ground Academy

POLICY No. 105

PURCHASING, PROCUREMENT, AND CONTRACTING

I. PURPOSE

The purpose of this policy is to establish procedures for carrying out purchasing, procurement and contracting functions of the charter school, to provide efficient use of public monies, and to ensure compliance with all applicable state and federal laws, including Minn. Stat. 124E.26, Subd. 4, with respect to procurement using state funds.

II. GENERAL STATEMENT OF POLICY

It is the policy of Higher Ground Academy's (the Charter School) board to utilize resources to the greatest benefit of our students' education and to establish procedures for all expenditures made with charter school funds to ensure efficiency, economy, legal compliance, internal control, ethical behavior by all staff members, and fairness in dealing with vendors.

This policy addresses procurement generally, including conflicts of interest (Sections I through V), as well as the following:

1. Procurement using state funds (Sections V and VI, below).

2. Procurement using federal funds generally (Section VII, below) excepting procurement using USDA Child Nutrition Program Funds and/or Minnesota Free School Meals Funding.

3. Procurement using USDA Child Nutrition Program Funds and/or Minnesota Free School Meals Funding by the Charter School in its role as School Food Authority ("SFA") (Section IX, below).

III. CONFLICT OF INTEREST

Notwithstanding anything in this policy to the contrary, the Charter School shall not enter into any contract or agreement that does not align with the provisions of this Section III.

No employee, officer, agent, or board member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the federal award. A conflict of interest includes when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated

herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract.

An employee, officer, agent, and board member of the recipient or subrecipient may neither solicit nor accept gratuities, favors, or anything of monetary value (excluding trinkets or mementos costing $5.00 or less) from contractors.

Violations of the standards set in this document may result in disciplinary actions including up to and including termination.

1. Minn. Stat. 124E.14:

   a. No member of the board of directors, employee, officer, or agent of a charter school shall participate in selecting, awarding, or administering a contract if a conflict of interest exists. A conflict exists when:

      i. the board member, employee, officer, or agent;

      ii. the immediate family member of the board member, employee, officer, or agent;

      iii. the partner of the board member, employee, officer, or agent; or

      iv. an organization that employs, or is about to employ any individual in clauses (1) to (3),

   has a financial or other interest in the entity with which the charter school is contracting. A violation of this prohibition renders the contract void. The foregoing does not apply to compensation paid to a teacher employed as a teacher by the charter school or a teacher who provides instructional services to the charter school through a cooperative formed under chapter 308A when the teacher also serves on the charter school board of directors.

2. Minn. Stat. 124E.07, Subd. 3(e): A contractor providing facilities, goods, or services to a charter school must not serve on the board of directors. In addition, an individual is prohibited from serving as a member of the charter school board of directors if: (1) the individual, an immediate family member, or the individual's partner is a full or part owner or principal with a for-profit or nonprofit entity or independent contractor with whom the charter school contracts, directly or indirectly, for professional services, goods, or facilities; or (2) an immediate family member is an employee of the school. An individual may serve as a member of the board of directors if no conflict of interest exists under this paragraph, consistent with this section.

3. Minn. Stat. 124E.10, Subd. 2(a): The charter school must disclose to the commissioner any potential contract, lease, or purchase of service from the school's authorizer or a current board member, employee, contractor, volunteer, or agent of the school's authorizer. The contract, lease, or purchase must be accepted through an open bidding process and be separate from the charter contract. The school must document the open bidding process. An authorizer must not enter into a contract to provide management and financial services to a school it authorizes, unless the school documents receiving at least two competitive bids. This paragraph does not apply to a charter school or an authorizer when contracting for legal services from a lawyer that provides professional services to the charter school or authorizer and who is subject to the Minnesota Rules of Professional Conduct.

IV. GENERAL PROCUREMENT PROVISIONS

1. **Authorization:** The charter school director or chief administrator (hereinafter referred to as the "director"), in conjunction with the board of directors (hereinafter referred to as the "board"), is responsible for overseeing the procurement process, including establishment of procedures, internal controls, quality assurance, methods of greatest economy, and compliance with all applicable laws. To be valid, all contracts must be approved by the board.

   Individual school employees may incur expenditures in the following amounts without prior board approval so long as such expenditures are consistent with the school's board-approved budget, provided that in all cases, the board retains authority to disapprove any expenditure for any reason at the sole discretion of the board:

   a. Any school employee may purchase goods (but not services) for use in connection with school operations where the expenditure is less than $1,000. The school may issue credit or debit cards to individual employees for these expenditures.

   This will be used in conjunction with the purchasing internal controls procedure.

   Please see the attached HGA Credit Card Policy regarding to whom credit cards will be issued and for what and how the cards can be used.

   b. In addition to the foregoing, the following school employees may execute a purchase or procurement that requires the expenditure of up to the following amounts:

      i. Director/chief administrator: Up to $100,000

      ii. Operation officer: _Up to $50,000

   This will be used in conjunction with the purchasing internal controls procedure.

2. **Scope:** Purchasing procedures apply to procurement of equipment, supplies, and services, including services provided by vendors and by individuals who are engaged by the charter school as independent contractors (i.e. – individuals who receive a form 1099 rather than form W-2). Purchasing procedures do not apply to hiring employees of the charter school (i.e. – individuals who receive a W-2).

3. **Documentation:** The director shall design and implement procedures to create and preserve documentation establishing that all procurement is implemented in accordance with this policy. The director will provide such documentation to the charter school board upon request by the board.

4. **Economy:** Good business practice dictates that products will be purchased for the lowest price for acceptable quality. Lower prices can be achieved through researching prices, cultivating business relationships, negotiating price contracts, buying in quantity, competitive quotation, or formal bid process.

5. **Best Value**: The school shall endeavor in all cases to obtain the best value in all purchase or procurement decisions, taking into account the price, quality, and quantity of the goods or services being purchased or procured, along with consideration of other criteria, which may include, but are not limited to:

(i) the vendor's or contractor's knowledge or expertise with respect to services as evidenced by performance on previous projects;
(ii) the quality and timeliness of the vendor's or contractor's performance on previous projects;
(iii) the level of customer satisfaction with the vendor's or contractor's performance on previous projects;
(iv) the vendor's or contractor's record of performing previous projects on budget and ability to minimize cost overruns;
(v) the vendor's or contractor's ability to minimize change orders;
(vi) the vendor's or contractor's ability to prepare appropriate project plans;
(vii) the vendor's or contractor's technical capabilities;
(viii) the individual qualifications of the contractor's key personnel; or
(ix) the vendor's or contractor's ability to assess and minimize risks.

6. **Competitive Procurement Process**: As used in this Policy, "Competitive Procurement Process" means one of the following: (a) Procurement by Sealed Bids, or (b) Procurement by Proposals. In implementing a Competitive Procurement Process (whether by bid or proposal):

a. To solicit bids or quotations the director (or, where applicable, the responsible party) (i) shall post a request for bids or proposals on a public portion of the charter school's web site, or utilize another public posting mechanism as reasonably determined by the director (or, where applicable, the responsible party), and (ii) shall deliver solicitations directly to two or more potential vendors or contractors, in all cases providing a reasonable time period for response to any solicitation of or posting for bids or proposals.

b. If, after such reasonable time period, the director has not received two or more bids or proposals for the goods or service to be procured, the director shall use reasonably prudent inquiry to ascertain the price for such goods from two or more vendors, contractors, or other knowledgeable third party advisors (such as a broker or appraiser).

c. If (i) after complying with all of the foregoing the director is able to locate only a single vendor or contractor from which to procure a particular good or service, or (ii) due to the nature of the services being procured, the market for such goods or services is such that there is only one vendor or contractor to supply such goods or services, the director shall, to the extent reasonably practicable, endeavor to negotiate for the most favorable price that may be obtained from such vendor or contractor.

7. **Procurement by Sealed Bids**: As used in this Policy, "Procurement by Sealed Bids" means a process in which bids are publicly solicited and a firm fixed price contract by lump sum or unit price is awarded to the responsible bidder whose bid, conforming with all material terms and conditions of the invitation for bids, is the lowest in price. Procurement by Sealed Bids is subject to the following:

a. bids must be solicited from an adequate number of qualified sources, providing bidders sufficient response time prior to the date set for opening bids;

b. the invitation for bids, which includes any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;

c. all bids will be opened at the time and place prescribed in the invitation for bids, and the bids must be opened publicly;

d. a firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that the discounts are usually taken advantage of;

e. any or all bids may be rejected if there is a sound documented reason; and

f. in order for a sealed bid to be feasible, the following conditions must be present:

i. a complete, adequate, and realistic specification or purchase description is available;

ii. two or more responsible bidders are willing and able to compete effectively for the business; and

iii. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the price.

8. **Procurement by Proposals**: As used in this Policy, "Procurement by Proposals" means a process in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. Procurement by Proposals is subject to the following:

a. requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;

b. the charter school must have a written method for conducting technical evaluations of the proposals received and for making selections; and

c. contracts must be awarded to the responsible offeror whose proposal is most advantageous to the charter school, with price and other factors considered.

V. PROCUREMENT OF GOODS USING STATE FUNDS

The following will govern procurement of goods using state funds. The school shall not break up a single procurement into smaller component procurements to avoid the threshold in this Section V. In all cases, the school shall endeavor to complete each procurement in a manner that obtains the best value for the charter school, taking into account the factors enumerated in Section IV, subd. 5, above.

1. **Procurements Less than $25,000.** The director (or, as applicable, the responsible party) shall be responsible for implementing procurements within these limits. The director (or, as applicable, the responsible party) shall, when reasonably practicable, use processes to endeavor to obtain competitive market rates or reasonably competitive available prices or rates.

2. **Procurements between $25,000 and $175,000.** Prior to any procurement above $25,000 but not above $175,000, the director (or, as applicable, the responsible party) shall (a) implement a Competitive Procurement Process or (b) obtain bids or quotations from at least two sellers or vendors or, if market conditions for a purchase are such that sellers or vendors will not respond to

a request for bids or quotations, shall otherwise endeavor to compare the prices of multiple sellers or vendors, or negotiate the price from the single available vendor, in all cases documenting efforts to obtain "best value" for the procurement, taking into account the factors enumerated in Section IV, subd. 5, above.

3. **Procurements Above $175,000.** Prior to any procurement above $175,000, the charter school shall implement and complete a Competitive Procurement Process.

VI. PROCUREMENT OF SERVICES USING STATE FUNDS

The following will govern procurement of services using state funds. The school shall not break up any single procurement into smaller component procurements to avoid the threshold in this Section VI. In all cases, the school shall endeavor to complete each procurement in a manner that obtains the best value for the charter school, taking into account the factors enumerated in Section IV, subd. 5, above.

In determining the amount of a contract for services, the total cost of the contract under its stated term shall apply. For contracts that have annual price but a multi-year term, or include an automatic annual renewal (or so-called "evergreen") provision, the total of all years shall apply. Under no circumstances will a charter school enter into a multi-year or automatic annual renewal agreement with an outside term greater than five (5) years; provided that the foregoing limit will not apply to a lease for school facilities or an agreement that the charter school may terminate at will at any time without cause.

1. **Procurement Less than $25,000.** The director (or, as applicable, the responsible party) shall be responsible for implementing procurement within these limits. The director (or, as applicable, the responsible party) shall, when reasonably practicable, use processes to endeavor to obtain "best value" prices or rates and shall maintain records documenting efforts to obtain "best value".

   The foregoing shall include contracts for services where the total cost of services cannot be determined because the cost is dependent upon periodic or "as-needed" requests for services by the charter school, at its discretion, and the following are true: (a) the contract does not require an advance payment or deposit, and (b) the contract or the services may be terminated without cause at any time by the charter school.

2. **Procurement between $25,000 and $175,000.** Prior to entering into an agreement to procure a service with a value of more than $25,000 but not more than $175,000 or more, the director (or, as applicable, the responsible party) shall (a) implement a Competitive Procurement Process or (b) obtain bids or quotations from at least two vendors or contractors, if market conditions for acquiring a particular service are such that vendors or contractors will not respond to a request for bids or quotations, shall otherwise endeavor to compare the prices of multiple vendors or contractors, or negotiate the price from the single available vendor, in all cases documenting efforts to obtain best value for the procurement, taking into account the factors enumerated in Section IV, subd. 5, above.

3. **Procurements Above $175,000.** Prior to any procurement above $175,000, the charter school shall implement and complete a Competitive Procurement Process.

VII. USE OF FEDERAL FUNDS [Effective April __, 2026

THIS POLICY APPLIES TO ALL PURCHASING WITH FEDERAL FUNDS, INCLUDING ALL CSP FUNDS, EXCLUDING PROCUREMENT USING USDA CHILD

NUTRITION PROGRAM FUNDS AND/OR MINNESOTA FREE SCHOOLS MEALS FUNDING

1. **Procurement Methods.** There are three types of procurement methods (1) informal (for micro-purchases and simplified acquisitions) (2) formal (through sealed bids or proposals) and (3) noncompetitive. For all of these methods, the recipient or subrecipient must maintain and use documented procurement procedures.

   a. **Informal Procurement Methods for Small Purchases.**

      i. Micro-purchases: the aggregate amount of the procurement transaction does not exceed $15,000, which may be increased to $50,000 on an annual basis if the recipient or sub-recipient self-certifies and provides supporting documentation. Micro-purchases may be awarded without soliciting competitive price or rate quotes if the recipient or subrecipient considers the price reasonable based on research, experience, purchase history, or other information; and maintains documentation to support its conclusion.

      ii. Simplified Acquisitions: for procurement transactions in which the aggregate dollar amount of the procurement transaction is higher than the micro-purchase threshold ($15,000, or $50,000, if applicable), but lower than $175,000. In simplified acquisitions, the price or rate quotes must be obtained from an adequate number of qualified sources. The recipient or subrecipient may exercise judgment in determining what number is adequate.

   b. **Formal Procurement Methods.** The recipient or subrecipient is required to use one of the following formal procurement methods when the value of the procurement transaction exceeds the simplified acquisition threshold of the recipient or subrecipient. This method requires competition and public notice.

      i. Sealed Bids. Preferred for procuring construction services. Bids are publicly solicited through an invitation and a firm fixed-priced contract (lump sum or unit price) is awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation and is the lowest in price.

         a. Sealed bids are appropriate when:

            i. A complete, adequate and realistic specification or purchase description is available;

            ii. Two or more responsible bidders have been identified as willing and able to compete effectively for the business; and

            iii. The procurement lends itself to a firm-fixed-price contract, and the selection of the successful bidder can be made principally on price

         b. If sealed bids are used, the following requirements apply:

i. Bids must be solicited from an adequate number of qualified sources, providing them with sufficient response time prior to the date set for opening the bids. Unless specified by the Federal agency, the recipient or subrecipient may exercise judgment in determining what number is adequate;

ii. The invitation for bids must define the items or services with specific information, including any required specifications, for the bidder to properly respond;

iii. All bids will be opened at the time and place prescribed in the invitation for bids.

iv. A firm-fixed-price contract is awarded in writing to the lowest responsive bid and responsible bidder. When specified in the invitation for bids, factors such as discounts, transportation cost, and life-cycle costs must be considered in determining which bid is the lowest. Payment discounts must only be used to determine the low bid when the recipient or subrecipient determines they are a valid factor based on prior experience.

v. The recipient or subrecipient must document and provide a justification for all bids it rejects.

ii. Proposals. Used when conditions are not appropriate for using sealed bids. This procurement method may result in either a fixed-price or cost-reimbursement contract. They are awarded in accordance with the following requirements:

a. Requests for proposals require public notice, and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities. To the maximum extent practicable, any proposals submitted in response to the public notice must be considered.

b. The recipient or subrecipient must have written procedures for conducting technical evaluations and making selections.

c. Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the recipient or subrecipient considering price and other factors; and

d. The recipient or subrecipient may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby the offeror's qualifications are evaluated, and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where the price is not used as a selection factor, can only be used to procure architectural/engineering (A/E) professional services. The

method may not be used to purchase other services provided by A/E firms that are a potential source to perform the proposed effort.

c. **Noncompetitive Procurement.** There are specific circumstances in which the recipient or subrecipient may use a noncompetitive procurement method. The noncompetitive procurement method may only be used if one of the following circumstances applies:

i. The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold (see paragraph (a)(1) of this section);

ii. The procurement transaction can only be fulfilled by a single source;

iii. The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;

iv. The recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval; or

v. After soliciting several sources, competition is determined inadequate.

2. **Contracting with small and minority firms, women's business enterprises, and labor surplus area firms, pursuant to 2 CFR § 200.321**. Non-Federal entities will take all necessary affirmative steps to assure that small and minority firms and women's business enterprises are used when possible. Affirmative steps include:

a. Placing qualified small and minority business and women's business enterprises on solicitation lists;

b. Assuring that small and minority business and women's business enterprises are solicited whenever they are potential sources;

c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women's' business enterprises;

d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority business, and women's business enterprises;

e. Using the services and assistance of the Small Business Administration, and the Minority Business Development Agency of the Department of Commerce.

f. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in a-e above.

3. **Contract Cost, Price, and Monitoring by the non–Federal Entity.**

a. The non–Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding

the particular procurement situation, but as a starting point, the non–Federal entity must make independent estimates before receiving bids or proposals.

b. The non–Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

c. Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the non–Federal entity under federal regulations. The non–Federal entity may reference its own cost principles that comply with the Federal cost principles.

d. The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

e. The non–Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non–Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non–Federal entity must cover each program, function or activity. See also 2 C.F.R § 200.332.

VIII. RECORDS TO BE MAINTAINED

1. **Public Data.** All records of charter school expenditures are considered "public data" under Minn. Stat. Chapter 13 (the "**Minnesota Government Data Practices Act**" or the "**Act**"). The charter school will create, maintain, and preserve such records in accordance with the Act.

2. **Record Retention Requirements for Federal Awards.**[1] The recipient and subrecipient must retain all Federal award records for three years from the date of submission of their final financial report. For awards that are renewed quarterly or annually, the recipient and subrecipient must retain records for three years from the date of submission of their quarterly or annual financial report, respectively. Records to be retained include but are not limited to, financial records, supporting documentation, and statistical records. Federal agencies or pass-through entities may not impose any other record retention requirements except for the following:

   a. The records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken if any litigation, claim, or audit is started before the expiration of the three-year period.

   b. When the recipient or subrecipient is notified in writing by the Federal agency or pass-through entity, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs to extend the retention period.

[1] These regulations can be found under 2 C.F.R. § 200.334.

c. The records for property and equipment acquired with the support of Federal funds must be retained for three years after final disposition.

d. The three-year retention requirement does not apply to the recipient or subrecipient when records are transferred to or maintained by the Federal agency.

e. The records for program income earned after the period of performance must be retained for three years from the end of the recipient's or subrecipient's fiscal year in which the program income is earned. This only applies if the Federal agency or pass-through entity requires the recipient or subrecipient to report on program income earned after the period of performance in the terms and conditions of the Federal award.

f. The records for indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates) must be retained according to the applicable option below:

   i. If submitted for negotiation. When a proposal, plan, or other computation must be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the date of submission.

   ii. If not submitted for negotiation. When a proposal, plan, or other computation is not required to be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

IX. PROCUREMENT USING USDA CHILD NUTRITION PROGRAM FUNDS AND/OR MINNESOTA FREE SCHOOLS MEALS FUNDING

The following will govern procurement of food or food services.

See attached:

School Food Authority (SFA) Procurement Procedures Template

2 CFR 200.318 requires SFAs to maintain and use documented procedures for procurement transactions under a federal award or subaward. An SFA who fills out and completes this document will satisfy the requirements for 2 CFR 200.318.

A document with incomplete steps and information will not satisfy the 2 CFR 200.318 requirement, and the document will need to be revised.

Any questions about federal procurement requirements pertaining to the National School Lunch Program should be forwarded to mde.FSMC@state.mn.us.

Oversight of contractors: Recipients and subrecipients must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. See also 200.501(h).

Procurement Procedures for U.S. Department of Agriculture (USDA) Child Nutrition Programs

[Insert Name of SFA]

The procurement procedures contained on the following pages [**insert first page number**] through [**insert last page number**] will be implemented beginning [**insert date**] until amended. All procurements must maximize full and open competition. Source documentation must be available to determine open competition, the reasonableness, the allowability, and the allocation of costs.

The [**insert name of SFA**] intentionally seeks to prohibit conflicts of interest in all procurement of goods and services.

_____ _____

Chairman, School Board Date

_____ _____

Superintendent/Executive Director of School Date

Conflicts of Interest

No employee, officer, agent, or board member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the federal award. A conflict of interest includes when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract.

An employee, officer, agent, and board member of the recipient or subrecipient may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors.

However, the [**insert sponsor name**] has set standards for situations where the financial interest is not substantial, or a gift is an unsolicited item of [**insert and set nominal value**]. [**Please insert set standards for unsolicited items or gifts here if applicable**].

Violations of the standards set in this document may result in disciplinary actions including up to and including termination.

If the recipient or subrecipient has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian Tribe, the recipient or subrecipient must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest mean that because of relationships with a parent company, affiliate, or subsidiary organization, the recipient or subrecipient is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: https://www.usda.gov/sites/default/files/documents/ad-3027.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

- mail: U.S. Department of Agriculture Office
  of the Assistant Secretary for Civil Rights
  1400 Independence Avenue, SW
  Washington, D.C. 20250-9410; or
- fax: (833) 256-1665 or (202) 690-7442; or
- email: program.intake@usda.gov

This institution is an equal opportunity provider.

The procurement methods to be used (micro-purchase, small purchase, formal, and their dollar thresholds)

Required: Micro-Purchasing: Threshold of [insert amount] ($15,000 or less)

Micro-purchases may be awarded without soliciting competitive price or rate quotations if the recipient or subrecipient considers the price reasonable based on research, experience, purchase history, or other information; and maintains documents to support its conclusion. Purchase cards may be used as a method of payment for micro-purchases.

The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold defined in 2 CFR 200.1. To the extent practicable, the recipient or subrecipient should distribute micro-purchases equitably among qualified suppliers.

- Purchases cannot be split transactions to purposely fall below the applicable purchasing threshold.
- Micro-purchases are not intended to be the primary method of procurement.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure compliance in Micro-Purchasing in the following way(s):

- [enter text here]
- [enter text here]
- [enter text here]

Required: Simplified Acquisition Purchasing: Threshold [insert amount] (Higher than micro threshold but less than: $25,000 for Minnesota charter schools [1]; $175,000 or less for public sponsoring authorities/organizations; $350,000 or less for nonpublic sponsoring authorities/organizations)

Required for Minnesota charter schools: Per Minnesota Statute 2025, section 124E.26 Use of State Money, all Minnesota charter schools must have a procurement policy that at a minimum includes:

(1) conflict of interest provisions consistent with Minnesota Statue 2025, section 124E.14 Conflicts of Interest;

(2) thresholds for purchases by employees without board approval;

(3) thresholds for purchases that require competitive bidding processes, except that a competitive

bidding process must occur for any procurement estimated to exceed $25,000; and
(4) a prohibition on breaking up a procurement into smaller components to avoid the thresholds established in clauses (2) and (3).

The aggregate dollar amount of the procurement transaction is higher than the micro-purchase threshold but does not exceed the Simplified Acquisition Threshold (SAT). Price or rate quotations must be obtained from an adequate number (**at least two**) of qualified sources. Purchase is awarded to the bidder whose bid/price conforms with all the material terms and conditions and is the lowest in price.

- If factors other than price must be considered, these factors will be specified in the solicitation. Factors might include quality, geographic preference, delivery, scope of work, etc.
- The purchases must be awarded to the most responsive and responsible vendor based either solely on price or on other specified factors identified in the original solicitation.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [**enter text here**]
- [**enter text here**]
- [**enter text here**]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [**enter text here**]
- [**enter text here**]
- [**enter text here**]

The sponsoring authority's appointed officials will ensure compliance in Small Purchasing in the following way(s):

- [**enter text here**]
- [**enter text here**]
- [**enter text here**]

Required Formal Procurement: Threshold [insert amount] $25,000 or less for Minnesota charter schools[1]; $175,000 or less for public sponsoring authorities; $350,000 or less for nonpublic sponsoring authorities/organizations)

All Food Service Management Company (FSMC) procurement must be completed as formal procurement regardless of the size of the contract.

Sponsoring Authorities are responsible for ensuring that the required contract provisions are in the final contract:

- Contract provisions as required in Appendix II to 2 CFR 200;
- Contract provisions as required in 7 CFR 210.21(f) for all cost reimbursable contracts; and
- Contract provisions as required in 7 CFR 210.16(a) (1-10) and 7 CFR 250.53 for food service management company contracts.

There are two methods a sponsoring authority can choose to utilize: Invitation for Bid (IFB) or Request for Proposal (RFP).

IFBs: When utilizing the IFB method, bids are publicly solicited (once per week for two weeks) through an invitation. A firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation and is the lowest in price. For sealed bidding to be feasible, the following conditions should be present:

- A complete, adequate, and realistic specification or purchase description is available.
- Two or more responsible bidders have been identified as willing and able to compete effectively for the business.
- The procurement lends itself to a firm fixed-price contract, and the selection of the successful bidder can be made principally based on price.

IFB timeline and steps:

- Perform a Cost/Price Analysis: Research current market conditions.
- Develop specifications for the purchase.
- Identify potential suppliers to contact.
- Publish the Invitation for Bid (IFB) opportunity and provide the IFB to all interested suppliers.
- Complete a public notification of the IFB opportunity at least once per week for two weeks if purchase price is above SAT.
- Ensure the IFB is directly mailed or emailed to at least two suppliers.
- Hold a pre-bid meeting: Must be at least two weeks prior to Proposal due date.
- Offer an appropriate Question and Answer timeframe (the week following the pre-bid meeting): All questions and answers need to be provided to all bidders in writing.
- Timestamp bids as they are received.
- Open bids publicly on the specified date and time.
- Award contract to lowest priced responsive and responsible bidder.
- Maintain documentation from all bidders and IFB Process.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [**enter text here**]
- [**enter text here**]
- [**enter text here**]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [**enter text here**]
- [**enter text here**]
- [**enter text here**]

The sponsoring authority's appointed officials will ensure compliance in its IFB processes in the following way(s):

- [enter text here]
- [enter text here]
- [enter text here]

RFPs:

This procurement method is used when conditions are not appropriate for entertaining sealed bids. This procurement method may result in either a fixed-price or cost-reimbursement contract. The contract is awarded in accordance with the following requirements:

- Requests for proposals require public notice via local newspaper (at least once per week for two weeks), and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities (at least two). To the maximum extent practicable, any proposals submitted in response to the public notice must be considered.
- The recipient or subrecipient must have written procedures for conducting technical evaluations and making selections.
- Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the recipient or subrecipient considering price and other factors.

RFP Timeline:

- Perform a Cost/Price Analysis: Research current market conditions.
- Develop product and technical specifications for the purchase.
- Develop evaluation criteria.
- Identify potential suppliers to contact.
- Publish the Request for Proposal (RFP) opportunity and provide the RFP to all interested suppliers.
- Public notification of the bid opportunity is required for at least once per week for two weeks if above SAT.
- A Sponsoring Authority's RFP may also be posted on its website but must be directly mailed or emailed to at least two suppliers.
- Hold a pre-proposal meeting at least two weeks prior to the proposal due date.
- Question and Answer timeframe (the week following the pre-proposal meeting): All questions and answers need to be provided to all bidders in writing.
- Timestamp proposals as they are received.
- Evaluate all RFPs received by the due date and time. Evaluation should be completed by at least three different persons.
- Negotiation with top scoring proposal is allowed.
- Award contract to the most advantageous proposal.
- Maintain documentation from all bidders and RFP Process.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure compliance in its RFP processes in the following way(s):

- [enter text here]
- [enter text here]
- [enter text here]

SFA will include the required clauses in their solicitations and contracts based on the chart below:

Required Clauses	Micro-Purchase	Small Purchase	Large Purchase: IFB	Large Purchase: RFP
Geographic Preference	Optional	Optional	Optional	Optional
Rights to Inventions	Required	Required	Required	Required
Equal Employment Opportunity	Required	Required	Required	Required
Affirmative Actions to Include Minority, Women's, and Small Businesses	Required	Required	Required	Required
Buy American	Required	Required	Required	Required
David-Bacon Act	$2,000 or more	Required	Required	Required
Termination Clause	$10,000 or more	Required	Required	Required
Recovered Materials	$10,000 or more	Required	Required	Required
Debarment and Suspension Certification	N/A	$25,000 or more	Required	Required
Lobbying certification	N/A	100,000 or more	Required	Required
Assurance of Civil Rights	N/A	N/A	Required	Required
Independent Price Determination	N/A	N/A	Required	Required
Contractual Procedures	N/A	N/A	Required	Required
Clean Air Act and Federal Water Pollution Control Act	N/A	N/A	Required	Required
Contract Work Hours and Safety Standards Act	N/A	N/A	Required	Required

Noncompetitive Proposal Procedures

There are specific circumstances in which noncompetitive procurement can be used. Noncompetitive procurement can only be awarded if one or more of the following circumstances apply:

(1) The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold;

(2) The item is available only from a single source;

(3) The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation;

(4) The federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-federal entity; or

(5) After solicitation of a number of sources, competition is determined to be inadequate.

- The [**Insert Title/Position**] will be responsible for the documentation of records demonstrating the decision to use the non-competitive proposal.
- The [**Insert Title/Position**] will be responsible for documentation that the actual product of service specified was received.
- The [**Insert Title/Position**] will be responsible for reviewing the procedures to be certain all requirements for using non-competitive proposals are met.

Required Action: Costs incurred must be necessary and cost-effective.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [**enter text here**]
- [**enter text here**]
- [**enter text here**]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [**enter text here**]
- [**enter text here**]
- [**enter text here**]

The sponsoring authority's appointed officials will ensure that costs incurred are necessary and cost-effective in the following way(s):

- [**enter text here**]
- [**enter text here**]
- [**enter text here**]

Required Action: Avoid the acquisition of unnecessary or duplicative items.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [**enter text here**]
- [**enter text here**]
- [**enter text here**]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure the organization avoids the acquisition of unnecessary or duplicative items by doing the following:

- [enter text here]
- [enter text here]
- [enter text here]

Required Action: Procurement transactions must provide full and open competition.

- Solicitations may not include any unallowable cost items such as scholarships, gifts/gift cards, event tickets, grants, catering accounts, etc.
- Ensure that all vendors receive the same information about the products or services. To the extent possible, a comparison should be made of equivalent products or services, and all vendors should be informed of any special need that could affect the price.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure that procurement transactions provide full and open competition by doing the following:

- [enter text here]
- [enter text here]
- [enter text here]

Required Action: SFA must maintain records sufficient to detail the history of procurement, minimum of three years after final payment to vendor.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure they maintain records sufficiently to detail the history of procurement by doing the following:

- [enter text here]
- [enter text here]
- [enter text here]

Required Action: Solicitations must incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured by taking the following actions:

- [enter text here]
- [enter text here]
- [enter text here]

Required Action: Solicitations must identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- [enter text here]
- [enter text here]
- [enter text here]

The sponsoring authority's appointed officials will ensure that solicitations identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals by taking the following actions:

- [enter text here]
- [enter text here]
- [enter text here]

Group Purchasing Organizations (GPO) & State Contracts

All sponsors must follow federal procurement regulations when entering into agreements or membership with entities for products or services. As a result, sponsors are required to conduct procurement transactions in a manner providing full and open competition in accordance with federal regulations at 7 CFR 226.21, 226.22, 225.15 (m), 225.17, 2 CFR Part 200, and USDA Memo *"SP-05-2017, CACFP 03-2017, SFSP 02-2017."*

Those requirements apply even when a sponsor seeks the services of an organization that buys on behalf of other entities in large quantities such as a Group Purchasing Organization (GPO). This is true even when services are offered free of charge. Competition ensures the best quality product or service at the lowest price.

- GPO and state contract price lists may be one source of prices when using small purchase procedures, sealed bids or competitive proposals, as applicable.
- [SFA] will obtain one additional source of prices when using pricing from one GPO.
- [SFA] will maintain documentation demonstrating that the GPO procured items according to federal and state regulation.

School Cooperative Procurement & Service Cooperatives

An SFA-only cooperative and service cooperatives as defined under Minnesota Statute 123A.21 may procure as a group and must do so in compliance with the procurement standards that apply to the individual SFA (7 CFR 210.21 and 2 CFR 200.318-.326).

Under SFA cooperative agreements, the group of SFAs, as defined in the scope of the solicitation, cannot materially change from the original group who plan to purchase together. Forecasting activities conducted prior to the formation of this cooperative should include actual and potential members of the cooperative and the

solicitation should clearly define the expected level of members in the scope. Each member is responsible for monitoring contractor performance to ensure compliance with all contract provisions. Written agreements delineating roles and responsibilities are encouraged.

- School Cooperative and Service Cooperative Procurement may count as full procurement.
- [SFA] will maintain documentation demonstrating that the School Cooperative and/or Service Cooperative procured items according to federal and state regulation.

Buy American

SFAs must purchase domestic agricultural commodities and food products. For foods that are unprocessed, the agricultural commodities must be domestic, and for foods that are processed, they must be processed domestically using domestic agricultural food components that are comprised of over 51 percent domestically grown items, by weight or volume. A domestic creditable food component is the portion that counts toward a reimbursable school meal (meats/meat alternates, grains, vegetables, fruits, and fluid milk).

SFA requires suppliers to attest that their final food products are either 100 percent domestic commodities or a food product containing over 51 percent domestic food components, by weight or volume.

The limit on the percent of total commercial food costs from non-domestic foods will be phased in over seven school years.

- Beginning in SY 2025-26, the non-domestic food purchases cap will be 10 percent.
- Beginning in SY 2028-29, the non-domestic food purchases cap will be 8 percent.
- Beginning in SY 2031-32, the non-domestic food purchases cap will be 5 percent.

SFA requires suppliers to document the consideration of domestic alternative foods before approving an exception.

When an exception is approved, SFA requires suppliers to document and demonstrate one of the following:

- The product is listed on the Federal Acquisitions Regulations Non-available;
- The food or food product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the cost of a United States food or food product is significantly higher than the non- domestic product.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- **[enter text here]**
- **[enter text here]**
- **[enter text here]**

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- **[enter text here]**
- **[enter text here]**
- **[enter text here]**

The sponsoring authority's appointed officials will ensure that the SFA adheres to Buy American by doing the following:

- [enter text here]
- [enter text here]
- [enter text here]

SFA Specific Requirements

If an SFA has any additional requirements or expectations beyond what is federally required, they may add them here. SFA requirements **must** follow federal and state regulation and may not contradict either federal or state regulation.

Ex. : Purchasing procedures, P-Card procedures, completion of procurement description documentation etc.

- [enter text here]
- [enter text here]
- [enter text here]
- [enter text here]
- [enter text here]