



1000 Fifth Avenue SE, Hutchinson, Minnesota 55350 320.234.6362(w) 320.234.6300(f) www.newdiscoveries.org

Official Board Meeting Agenda
Monday, March 18, 2024 – 5:30 p.m. – on site at NDMA.
(Contact tara.erickson@newdiscoveries.org for full board packet)

1. Call Meeting to Order (Location of Board Packet) – Roll Call
2. Welcome/Introduction of Guests
3. Spotlight Report
4. Approval of Agenda
5. Approval of Consent Agenda
 - a. Minutes of February 26, 2024 Meeting
 - b. Submitted Committee Reports
 - i. Financial Committee met March 12th, 2024
 - ii. Policy/Governance Committee met March 12th, 2024
 1. We talked about Wellness Committee Planning
 2. We came up with ideas for new board members to pursue.
6. Financial Reports
 - a. February 2024 Financial Report
 - b. Approve February 2024 Supplemental Information Report
7. Reports
 - a. Executive Director
 - i. Personnel changes – resignations, dismissals, reassignments, and new employments
 - ii. Strategic Plan Update
 - iii. Environmental Education Update
 - iv. Academic Testing and Achievement Update
 - v. Enrollment Update
 - vi. Activities and Happenings related to the school, staff, students, families, community
 - b. Board Activities –
8. Unfinished Business
 - a. Third readings and approval of the following policies
 - i. 536P – Student Fees
 - ii. 705P – Electronic Fund Transfer
 - iii. 760P – School Credit Card
 - b. Second reading and approval of 411P Sick Leave – Paid Time Off
9. New Business
10. Upcoming Meetings/Events/Announcements
 - a. Next board meeting, April 15, 2024 – 4:30 p.m.
 - b. Finance Committee Meeting, April 8, 2024 – 11:45 a.m.
 - c. Policy/Governance Committee Meeting, April 8, 2024 – 12:30 p.m.
 - d. Facilities Committee Meeting, tbd

Providing a quality, comprehensive public education within a Montessori Context

- e. Administrative Review Committee, tbd
- f. Annual Meeting, April 15, 2024 – 3:30 p.m.
- g. Strategic Plan Workshop, May 3, 2024 – 12:45 p.m.

11. Adjournment



New Discoveries Montessori Academy

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Official Board Meeting Agenda

Monday, February 26, 2024 – 5:30 p.m. – on site at NDMA.

(Contact tara.erickson@newdiscoveries.org for full board packet)

1. Call Meeting to Order (Location of Board Packet) – 5:29PM Roll Call: Patty Herner, Deanna Boltcher, Melony XX, Tim XX, Spencer Kangas, Christine La Plante, Sheri Colvin

Kyle Absent

Kirsten Kinzler

2. Welcome/Introduction of Guests: Bess Bauman, and Emily Edstrom
3. Spotlight Report
4. Approval of Agenda (Tim/Deanna second it) All approved
5. Approval of Consent Agenda (Tim/Culvin second it) (all approve)
 - a. Minutes of January 22, 2024 Meeting
 - b. Submitted Committee Reports
 - i. Financial Committee met February 12th, 2024
6. Financial Reports
 - a. January 2024 Financial Report
 - b. Approve January 2024 Supplemental Information Report (Tim/patty second it)All approve
7. Reports
 - a. Executive Director
 - i. Personnel changes – resignations, dismissals, reassignments, and new employments
 - ii. Strategic Plan Update
 - iii. Environmental Education Update
 - iv. Academic Testing and Achievement Update
 - v. Enrollment Update
 - vi. Activities and Happenings related to the school, staff, students, families, community
 - b. Board Activities –
 - i. Sounding Board Issue 21 – Policy Review Cycle (Read this and we will discuss it after the board meeting)
8. Unfinished Business
 - a. Second readings of the following policies
 - i. 536P – Student Fees
 - ii. 705P – Electronic Fund Transfer
 - iii. 760P – School Credit Card
9. New Business

Providing a quality, comprehensive public education within a Montessori Context

- a. First reading of 411P Sick Leave – Paid Time Off (Lots of changes due to Sick and Safe Law)
- b. Approve 2024-2025 NDMA School Calendar (Tim/ Patty second) (all approved)
- c. Create the Board Member Search Committee

10. Upcoming Meetings/Events/Announcements

- a. Next board meeting, March 18, 2024 – 5:30 p.m.
- b. Finance Committee Meeting, March 12, 2024 – 11:45 a.m. (tentatively)
- c. Policy/Governance Committee Meeting, tbd
- d. Facilities Committee Meeting, tbd
- e. Administrative Review Committee, tbd
- f. Annual Meeting, April 15, 2024 – 3:30 p.m.
- g. Strategic Plan Workshop, May 3, 2024 – 12:45 p.m.

11. Adjournment



NDMA Finance Committee Meeting
Minutes

Tuesday, March 12th, 2024, 11:45am

Members Present:

Shari Colvin, Tim Dezelske, Spencer Kangas, Kirsten Kinzler, Tommi Martinson

1. Review financial statements and supplemental information
 - a. Financial Statements
 - i. 66% of the way through the year. That should be where we are at with revenue and expenditures. Sitting pretty normal for this time of the year.
 - b. Supplementals
 - i. Visa correction for one area by 1 penny and description.
2. 2023-2024 Budget Revision
 - a. Setting up meeting between Kirsten and Tommi
3. 2023-2024 Enrollment
 - a. PreK3: 8, PreK4: 22, K: 30, 1st: 28, 2nd: 25, 3rd: 25, 4th: 28, 5th: 17, 6th: 22, 7th: 14, 8th: 9
 - b. Total PreK-8th Grade: 228
 - c. Total K-8th Grade: 198
4. 2024-2025 Budget
 - a. Setting up meeting between Kirsten and Tommi
5. Employee Retention Credit (ERC) – any news?
 - a. No news so far.



New Discoveries Montessori Academy
Hutchinson, Minnesota
District 4161

Financial Report

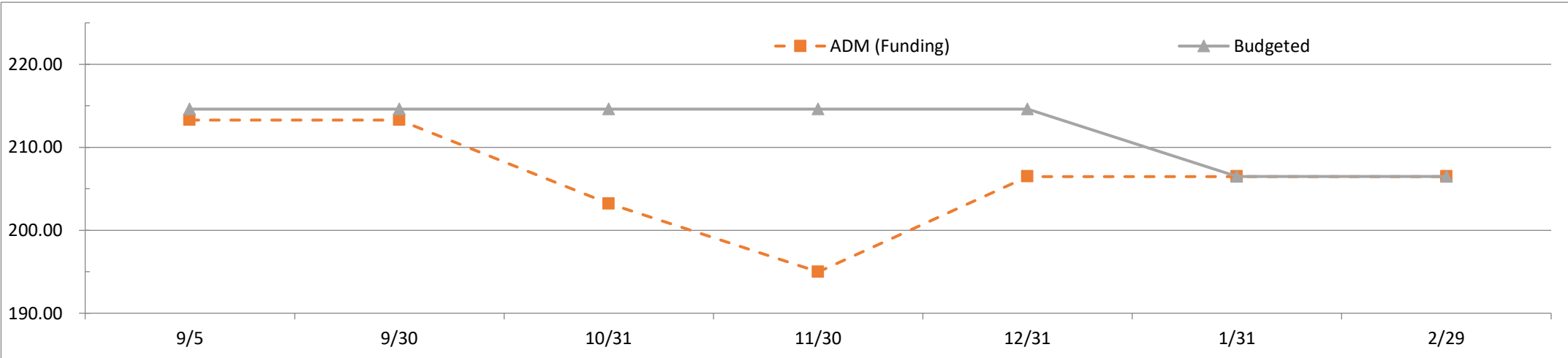
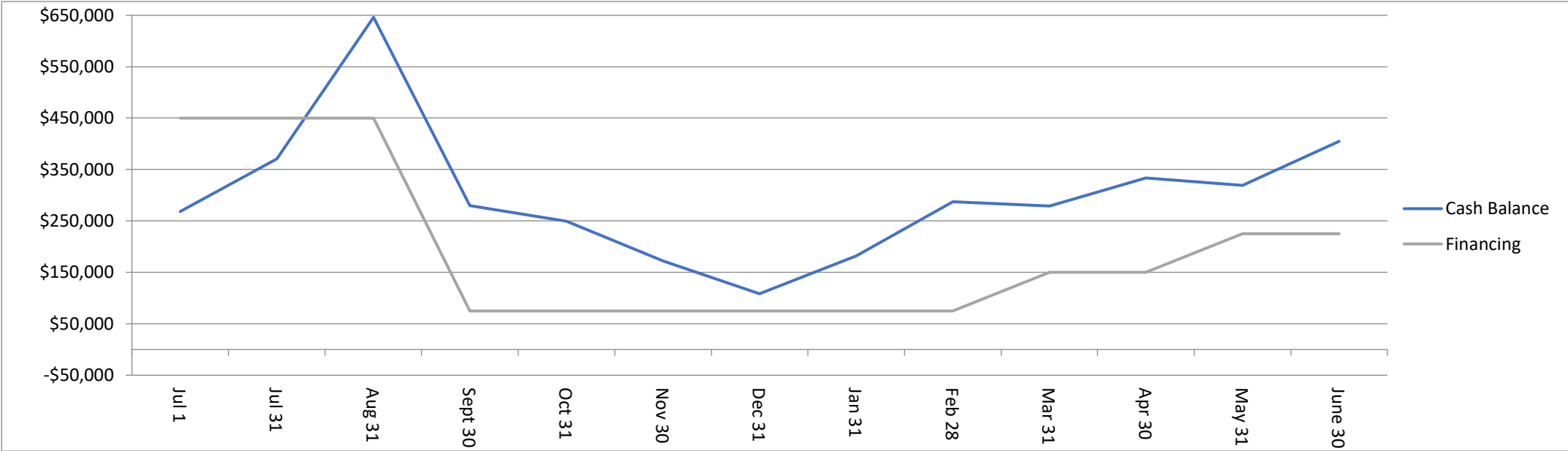
As of February 29, 2024

New Discoveries Montessori Academy
Hutchinson, Minnesota

February 2024 Financial Report

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Supplemental Information – See Separate Document	

New Discoveries Montessori Academy Hutchinson, Minnesota Financial Report Overview As of February 29, 2024				
Financial Summary				
Resources to Operate Programs (Revenues)		Funds Used to Provide Programs and Services (Expenses)		Excess / Deficit
Approved Budget	\$ 6,484,467	Approved Budget	\$ 6,429,875	\$ 54,592
Working Budget	6,293,419	Working Budget	6,341,058	(47,639)
Year to Date	4,159,809	Year to Date	3,658,564	501,245
	66.10%		57.70%	
Student Enrollment Summary				
				
Cash Balance Projection				
				
Comments and Analysis				
Enrollment Summary - Voluntary Pre-K, Early Childhood Disabled, and Grades K - 8				
Original Budget Estimate	215	Weighted Average Daily Membership	222	
Working Budget Estimate	206	Weighted Average Daily Membership	210	
Enrollment as of the First Day of School	226			
Enrollment as of End of the Month	206	Weighted Average Daily Membership	210	
Finances "At A Glance"				
Shows Actual Audited data for FY23.				
Shows the Original budget for FY24.				
Shows the Working Budget for FY24.				
Actual year to date amounts are shown, along with a percentage of the current Working Budget.				
Balance Sheet				
The beginning balances on the Balance Sheet are based on audited information as of July 1, 2023. Based on audited actual data, the school had a fund balance of \$344,819.				
Assets				
The cash balance as of the end of the month was \$287,224 at Citizens Bank. This is up from the prior month.				
Due from Other Funds represents \$146,127 of costs paid by the school on behalf of the Building Company that will be reimbursed to the school (legal fees, IRS registration fee, property taxes, and construction fees for remodeling projects).				
An estimate of State Aids receivable for the prior year (the holdback) was \$157,547 at the end of the month.				
An estimate of State Aids receivable for the current year (the holdback) was \$285,357 at the end of the month.				
Federal aids receivable for the current year were \$202,698 based on expenditures incurred.				
Prepaid expenditures, including benefits total \$99,550 at month-end.				
Liabilities				
Salaries and benefits payable as of the end of the month were \$180,059; this is for the portion of FY23 contracts that will be paid out in September 2024.				
There was a \$75,000 outstanding balance on the line of credit as of the end of the month.				
Total Accounts Payable at the end of the month were \$5,148, which includes deferred revenues for Food Service.				

Fund Balance

2023-2024 School Year

The working budget reflected in the financial report document predicts an operating deficit of (\$47,640), and will provide for an ending Fund Balance of \$297,179, or 4.7% of total expenditures.

Statement of Revenues and Expenditures

The projected enrollment for this year is estimated at 206 students in the Working Budget, for funding in grades PK through 8th.

Revenues

Year to date, 66.10% of budgeted revenues have been received (including the state aid holdback estimate).

Expenditures

Year to date, 57.70% of budgeted expenditures have been incurred (including the salary/benefits payable estimate).

Cash Flow Projection

The Cash Flow Projection for this year indicates that the school will need to use a line of credit to meet cash flow needs during the current school year.

Supplemental Information

A separate Supplemental Information packet is provided that shows checks that were written during the month and receipts that were posted this month. These reports are intended to inform the administration and board members of activity that has happened in the school’s financial records.

The projections shown on this report are prepared using both the school leadership’s estimates and consultant estimates. This report is prepared for internal use only. This report has not been compiled, reviewed, or audited and should not be relied on for other uses.

The actual Year to Date Activity figures are reported on a cash basis (with the exception of the state aid holdback amount, known accounts and Food Service Fund aids receivable, and Accounts Payables). This results in a year-to-date loss in net income in some cases. However, the numbers in the Working Budget column are indicators of where the school's finances will be at the end of the fiscal year once all accruals are made.

New Discoveries Montessori Academy
Hutchinson, Minnesota

Finances "At A Glance"
As of February 29, 2024

	2022-2023 Audited Actual	2023-2024 Original Budget	2023-2024 Working Budget	Year to Date Actual Totals	66.67% Percent of Working Budget
Enrollment Kindergarten - Grade 8	214	215	206	206	100.00%
Estimated Pupil Units	221	222	210	210	100.00%
General Fund - 01					
Beginning fund balance	86,477	244,764	244,764	244,764	
Revenues	6,065,939	6,206,299	6,012,335	4,002,703	66.57%
Expenditures	(5,907,652)	(6,132,343)	(6,036,522)	(3,514,763)	58.22%
Transfers to other funds	-	(19,365)	(26,370)	-	
Change	158,287	54,591	(50,557)	487,939	
Ending fund balance	\$ 244,764	\$ 299,355	\$ 194,207	\$ 732,703	
Food Servies Fund - 02					
Beginning fund balance	\$ 68,789	\$ 84,305	\$ 84,305	\$ 84,305	
Revenues	234,040	238,802	258,166	135,428	52.46%
Expenditures	(218,524)	(258,167)	(284,536)	(143,800)	50.54%
Transfer from general fund	-	19,365	26,370	-	
Change	15,516	-	-	(8,372)	
Ending fund balance	\$ 84,305	\$ 84,305	\$ 84,305	\$ 75,933	
Community Services Fund - 04					
Beginning fund balance	\$ 15,750	\$ 15,750	\$ 15,750	\$ 15,750	
Revenues	23,245	20,000	22,918	21,678	94.59%
Expenditures	(23,245)	(20,000)	(20,000)	-	0.00%
Transfer from general fund	-	-	-	-	
Change	-	-	2,918	21,678	
Ending fund balance	\$ 15,750	\$ 15,750	\$ 18,668	\$ 37,428	
Total All Funds					
Beginning fund balance	171,016	344,819	344,819	344,819	
Revenues	6,323,224	6,465,101	6,293,419	4,159,809	66.10%
Expenditures	(6,149,421)	(6,410,510)	(6,341,058)	(3,658,564)	57.70%
Transfer between funds	-	-	-	-	
Change	173,803	54,590	(47,640)	501,245	
Ending fund balance	\$ 344,819	\$ 399,409	\$ 297,179	\$ 846,064	
Ending Fund Balance as a Percentage of Expenditures	5.6%	6.2%	4.7%		

New Discoveries Montessori Academy
Hutchinson, Minnesota

Balance Sheet
As of February 29, 2024

	Audited Balance 07-01-23	Month Ending Balance 2-29-24
Assets		
Current assets		
101 Checking - Citizens Bank and Trust Co.	\$268,129	\$ 287,224
115 Accounts receivable	224	-
118 Due from building company	160,971	146,127
121 State aids receivable	459,502	157,547
Current year state holdback	-	285,357
122 Federal aids receivable through MDE	146,353	202,698
131 Prepaid expenses and deposits	101,315	38,500
215 Prepaid employee insurance premiums	-	61,050
Total all assets	1,136,494	\$ 1,178,502
Liabilities and Fund Balance		
Current liabilities		
201 Salaries and wages payable	196,405	180,059
202 Citizens Bank and Trust line of credit advances	450,000	75,000
206 Accounts payable	69,572	-
208 Interest payable	-	9,764.54
215 Payroll deductions and contributions payable	70,551	62,467
230 Deferred revenue	5,148	5,148
Total liabilities	791,675	332,439
Fund balance		
Unreserved fund balance	235,657	235,657
Nonspendable fund balance (inventories, prepaids)	101,315	101,315
Committed fund balance (facility/equipment fund)	5,185	5,185
Reserved fund balance (medical assistance pmts)	2,662	2,662
Net income to date	-	501,245
Investment in fixed assets	-	-
Total fund balance	344,819	846,064
Total liabilities and fund balance	\$ 1,136,494	\$ 1,178,502
 Days Cash on Hand	 16	 29
Current Ratio	1.44	3.55
Requirement - Days Cash on Hand	60	60
Requirement - Current Ratio	1.10	1.10

New Discoveries Montessori Academy
Hutchinson, Minnesota

Summary Revenue and Expenditure Statement
As of February 29, 2024

	Months to Date			8	66.67%
	2022 - 2023 Audited Actual	2023 - 2024 Original Budget	2023-2024 Working Budget	FY24 Year to Date Actual	Year to Date Percent of Original Budget
Projected Enrollment (Average Daily Membership)	215	215	206	206	100.00%
Weighted average daily membership	220	222	210	210	100.00%
General Fund - 01					
Revenues					
State revenues					
211 General education aid	1,884,891	2,230,740	2,139,868	1,890,135	88.33%
335-300 Q comp aid	56,324	56,341	55,621	50,065	90.01%
212 Literacy incentive aid	-	14,129	10,318	9,286	90.00%
201 Endowment fund apportionment	10,317	9,180	12,367	6,183	50.00%
343 School Library Aid	-	-	19,916	17,949	90.12%
373 Student Support Personnel Aid	-	-	19,290	17,373	90.06%
348-300 Charter school lease aid	290,381	291,424	286,781	270,606	94.36%
317 Long-term facilities maintenance revenue	29,171	29,275	28,485	22,277	78.21%
Special education aid	3,130,260	3,316,919	3,017,054	1,174,551	38.93%
071 Medical assistance billing revenue	5,556	15,619	15,619	7,867	50.37%
Pension Adjustment Revenue	-	15,513	22,157	-	0.00%
Estimated state holdback				285,357	
Total state revenues	5,527,082	5,979,141	5,627,475	3,751,650	66.67%
Federal revenues					
401 Title I program	71,697	105,848	72,763	27,993	38.47%
414 Title II program	10,983	10,955	8,677	2,410	27.77%
151 CARES Funds	351,702	-	169,563	130,191	76.78%
419 Special education aid - 419	39,047	47,434	61,521	56,366	91.62%
429 Special education aid - 429	7,815	7,787	12,174	4,970	40.82%
514 Reap grant	20,130	20,000	20,000	192	0.96%
Total federal revenues	503,464	192,024	344,698	222,122	64.44%
Local revenues					
060 Fees collected	3,589	4,500	4,500	4,105	91.23%
050 Field trip fees collected	14,473	10,000	11,978	11,978	100.00%
092 Interest earned	279	253	303	303	100.00%
093 Rental of facilities	470	354	354	300	84.75%
096 Gifts and donations	2,905	10,000	13,000	12,645	97.27%
099 Erate reimbursements	-	4,720	4,720	-	0.00%
099 Other local revenues	12,225	3,791	3,791	-	0.00%
621 Sales of materials purchased for resale	1,450	1,516	1,516	(401)	-26.46%
Total local revenues	35,391	35,134	40,162	28,930	72.03%
Total revenues	\$ 6,065,937	\$ 6,206,299	\$ 6,012,335	\$ 4,002,703	66.57%

	2022 - 2023 Audited Actual	2023 - 2024 Original Budget	2023-2024 Working Budget	FY24 Year to Date Actual	Year to Date Percent of Original Budget
Expenditures					
100 Salaries and wages	\$ 849,662	\$ 1,003,804	\$ 1,003,804	\$ 521,125	51.92%
200 Employee benefits	271,227	329,471	329,471	162,567	49.34%
Projected salaries and wages payable	-	-	-	180,000	100.00%
Total salaries, wages and benefits	1,120,889	1,333,275	1,333,275	863,692	64.78%
305 Contracted services	127,465	136,218	136,218	102,905	75.54%
306 Contracted grounds/snowplowing services	8,350	8,389	8,389	-	0.00%
308 Advertising fees	4,895	5,023	5,023	4,171	83.04%
320 Communication services	12,483	17,850	17,850	6,688	37.47%
329 Postage	1,106	1,413	1,413	1,023	72.43%
330 Utilities expense	54,583	61,396	61,396	31,460	51.24%
331 Refuse removal fees	8,385	7,733	9,000	6,765	75.17%
340 Property and liability insurance	24,346	22,128	27,000	26,805	99.28%
350 Repairs and maintenance services	29,565	26,809	26,809	17,117	63.85%
351 Copier usage fees	(54)	-	-	(25)	0.00%
360 Contracted transportation	209,202	206,000	230,000	117,741	51.19%
366 Travel, conferences, and staff training	24,505	21,138	21,138	4,227	20.00%
369 Field trip registrations and other fees	17,121	15,467	15,467	6,424	41.53%
348-570 Building lease	444,000	444,000	444,000	333,000	75.00%
370 Other rentals and operating leases	-	365	365	-	0.00%
380 Computer and tech related hardware rentals	4,821	5,245	5,245	2,836	54.07%
376 Licensed nursing services	7,830	7,733	7,733	-	0.00%
389 Staff tuition reimbursements	4,824	1,561	2,950	2,925	99.14%
390 Educational payments to mn school district	395	2,081	2,081	1,208	58.06%
401 Non instructional supplies	47,456	51,556	51,556	25,607	49.67%
405 Non instructional computer software and licenses	15,040	12,425	14,500	14,454	99.68%
406 Instructional software licensing agreements	10,711	-	5,500	5,404	98.25%
430 Instructional supplies	10,228	10,311	20,000	19,420	97.10%
440 Fuels	1,022	773	773	489	63.31%
455 Noninstructional technology supplies	61	562	562	-	0.00%
456 Instructional technology supplies	1,715	1,289	1,289	277	21.49%
460 Textbooks and workbooks	-	1,031	1,031	-	0.00%
461 Standardized tests	2,831	2,919	2,919	-	0.00%
466 Instructional technology devices	-	-	3,000	2,937	97.90%
470 Media books	3,009	1,186	1,186	348	29.38%
490 Food (not for food service)	3,720	3,642	3,642	1,752	48.09%
510 Site improvements	-	516	516	-	0.00%
520 Building improvements	1,850	1,020	1,020	-	0.00%
530 Equipment purchased	7,387	3,851	3,851	85	2.21%
556 Instructional technology equipment	5,418	9,231	9,231	-	0.00%
740 Interest cost on line of credit	20,546	20,000	30,000	20,491	68.30%
820 Dues, memberships, other certain fees	31,161	32,640	38,000	37,815	99.51%
899 Budget contingency	-	-	-	(255)	0.00%
Total general education expenditures	2,262,176	2,476,778	2,543,928	1,657,787	65.17%

	2022 - 2023 Audited Actual	2023 - 2024 Original Budget	2023-2024 Working Budget	FY24 Year to Date Actual	Year to Date Percent of Original Budget
REAP grant					
556 Instructional technology equipment	20,130	20,000	20,000	192	0.96%
Total reap grant	20,130	20,000	20,000	192	0.96%
Title program - title I					
100 Salaries	59,107	78,981	63,013	21,894	34.75%
200 Benefits	12,590	24,283	9,550	5,939	62.19%
401 Supplies - non-instructional	-	992	200	160	79.88%
Total Title I Expenditures	71,697	105,848	72,763	27,993	38.47%
Title program - title II					
303 Contracted Services	7,580	10,440	7,801	2,410	30.89%
401 Supplies - non-instructional	2,757	516	692	-	0.00%
895 Indirect costs	-	-	185	-	0.00%
Total title II expenditures	10,983	10,955	8,678	2,410	27.77%
CARES Funds					
100s Salaries and Wages	262,974	-	131,240	100,099	76.27%
200s Benefits	71,541	-	38,323	30,089	78.51%
Total CARES expenditures	357,131	-	169,563	130,188	76.78%

	2022 - 2023 Audited Actual	2023 - 2024 Original Budget	2023-2024 Working Budget	FY24 Year to Date Actual	Year to Date Percent of Original Budget
State special education					
100 Salaries	1,513,282	1,668,972	1,439,006	819,772	56.97%
200 Benefits	397,894	357,220	363,220	216,433	59.59%
360 Contracted transportation	1,212,502	1,340,469	1,340,469	592,709	44.22%
394 Special education fees for services	-	85,638	5,200	4,243	81.59%
433 Individualized instructional materials	-	-	-	1,698	0.00%
Total state special education expenditures	3,126,091	3,463,541	3,147,895	1,634,854	51.93%
Federal special education - finance 419					
303 Federal contracted services < \$25,000	42,225	15,787	44,421	40,108	90.29%
366 Travel, conferences and staff training	2,203	2,631	500	399	79.80%
401 Supplies - non instructional	-	3,162	100	60	60.37%
405 Non instructional computer software and licenses	1,712	1,610	10,500	10,232	97.44%
433 Individualized instructional materials	2,782	21,608	4,500	4,244	94.32%
820 Dues, memberships; other certain fees	-	-	1,500	1,326	0.00%
Total federal special education - finance 419	49,537	47,434	61,521	56,369	91.63%
Federal special education - finance 429					
100 100 salaries	-	6,166	9,941	3,900	39.23%
200 200 benefits	-	1,621	2,234	1,070	47.91%
Total federal special education - finance 429	-	7,787	12,174	4,970	40.82%
Subtotal expenditures	5,907,652	6,132,343	6,036,522	3,514,763	58.22%
Transfer to food service fund	-	19,365	26,370	-	0.00%
Total expenditures	\$ 5,907,652	\$ 6,151,708	\$ 6,062,892	\$ 3,514,763	57.97%
General fund net income	\$ 158,285	\$ 54,590	\$ (50,558)	\$ 487,939	

	2022 - 2023 Audited Actual	2023 - 2024 Original Budget	2023-2024 Working Budget	FY24 Year to Date Actual	Year to Date Percent of Original Budget
Food Services Fund - 02					
Revenues					
300 State revenues	\$ 9,761	\$ 4,798	\$ 23,000	\$ 16,288	70.82%
400 Federal revenues	190,520	213,488	194,163	114,853	59.15%
474 USDA commodities received	12,426	8,634	8,634	-	0.00%
600s Sales of lunches, breakfasts, and milk	21,313	4,878	6,000	4,287	71.45%
Subtotal revenues	234,040	238,802	231,796	135,428	58.43%
Transfer from general fund	-	19,365	26,370	-	
Total revenues	\$ 234,040	\$ 258,167	\$ 258,166	\$ 135,428	52.46%
Expenditures					
100 Salaries and wages	\$ 81,013	\$ 96,819	\$ 96,818	\$ 45,901	47.41%
200 Employee benefits	23,519	28,358	28,358	13,190	46.51%
300 Purchased services	1,019	7,194	7,194	3,586	49.84%
400 Supplies and materials	100,028	118,310	118,310	79,835	67.48%
491 Federal commodities used	11,603	5,921	5,921	-	0.00%
820 Dues, memberships, other fees	1,342	1,565	1,565	1,289	82.34%
Total expenditures	\$ 218,524	\$ 258,167	\$ 258,166	\$ 143,800	55.70%
Food services fund net income	\$ 15,516	\$ -	\$ -	\$ (8,372)	
Community Services Fund - 04					
Revenues					
State revenues	\$ 16,920	\$ 18,000	\$ 18,000	\$ 16,760	93.11%
Childrens house program fees	6,325	2,000	4,918	4,918	100.00%
Subtotal revenues	23,245	20,000	22,918	21,678	94.59%
Total revenues	\$ 23,245	\$ 20,000	\$ 22,918	\$ 21,678	94.59%
Expenditures					
100 Salaries and wages	\$ 23,245	\$ 15,136	\$ 15,136	\$ -	0.00%
200 Employee benefits	-	2,801	2,801	-	0.00%
400 Supplies and materials	-	2,063	2,063	-	0.00%
Total expenditures	\$ 23,245	\$ 20,000	\$ 20,000	\$ -	0.00%
Community services fund net income	\$ -	\$ -	\$ 2,918	\$ 21,678	

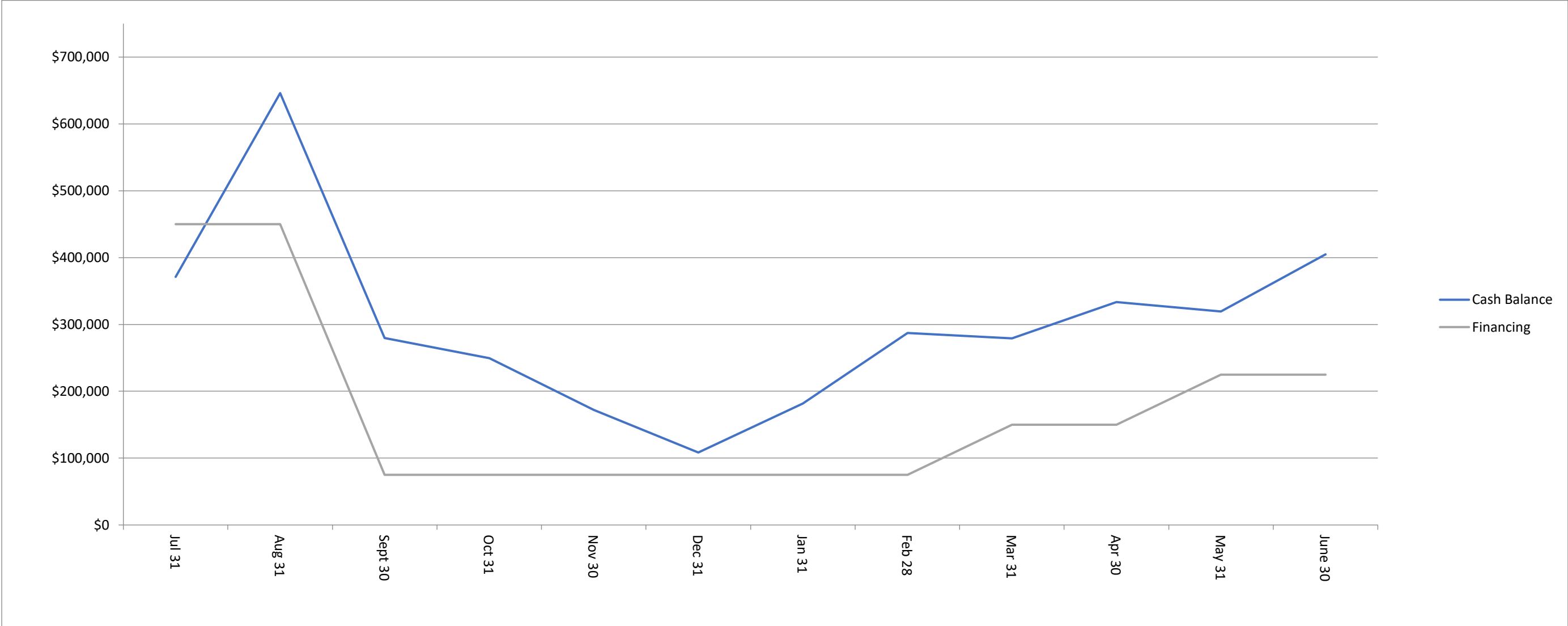
	2022 - 2023 Audited Actual	2023 - 2024 Original Budget	2023-2024 Working Budget	FY24 Year to Date Actual	Year to Date Percent of Original Budget
Total All Funds					
Revenues					
State revenues	\$ 5,553,763	\$ 6,001,939	\$ 5,668,475	\$ 3,784,698	66.77%
Federal revenues	706,410	414,146	547,495	336,975	61.55%
Local revenues	63,049	49,017	51,080	38,135	74.66%
Fund transfers	-	19,365	26,370	-	0.00%
Total revenues	\$ 6,323,222	\$ 6,484,467	\$ 6,293,420	\$ 4,159,809	66.10%
Expenditures					
Salaries and wages	\$ 2,670,017	\$ 2,869,878	\$ 2,758,957	\$ 1,692,692	61.35%
Employee benefits	696,739	743,754	773,957	429,287	55.47%
Purchased services	2,324,716	2,458,221	2,427,662	1,308,722	53.91%
Supplies and materials	415,959	244,103	248,244	166,918	67.24%
Facilities and equipment	106,616	40,347	34,618	277	0.80%
Short term financing costs	19,868	20,000	30,000	20,491	68.30%
Dues and memberships, fees, other expenses	26,420	34,205	41,065	40,175	97.83%
Fund transfers	-	19,365	26,370	-	0.00%
Total revenues all funds	\$ 6,323,222	\$ 6,484,466	\$ 6,293,419	\$ 4,159,809	66.10%
Total expenditures all funds	\$ 6,149,421	\$ 6,429,875	\$ 6,341,058	\$ 3,658,564	57.70%
Net income - all funds	\$ 173,801	\$ 54,590	\$ (47,640)	\$ 501,245	

The estimated amount of the state aid holdback that has been earned as of the end of this month is shown for informational purposes.

New Discoveries Montessori Academy
Cash Flow Projection Summary
2023 - 2024 Fiscal Year

Period Ending	Cash Inflows (Revenues)					Cash Outflows (Expenditures)				Cash Flow Financing	Balance	Cumulative Cash Flow Financing
	State Aid Payments	Federal Aid Payments	Other Receipts	Prior Year State & Federal Holdback	Total Receipts	Payroll	Building Lease Payments	Other Expenditures	Total Expenses			
Jul 1										\$ 450,000	\$ 268,129	\$ 450,000
Jul 31	396,004	4,270	5,649	20,130	\$ 426,054	58,049	37,000	228,157	323,206	-	370,976	450,000
Aug 31	395,991	-	7,730	193,274	596,995	175,157	37,000	109,740	321,896	-	646,075	450,000
Sept 30	393,772	710	4,824	143,761	543,067	160,171	37,000	337,374	534,545	(375,000)	279,597	75,000
Oct 31	392,969	-	34,057	61,036	488,062	167,941	37,000	313,345	518,285	-	249,374	75,000
Nov 30	403,431	10,771	32,848	2	447,052	168,536	37,000	318,681	524,217	-	172,209	75,000
Dec 31	393,930	-	43,013	11	436,954	166,533	37,000	297,210	500,743	-	108,420	75,000
Jan 31	489,248	18,360	23,198	22,049	552,856	147,285	37,000	295,197	479,482	-	181,794	75,000
Feb 28	598,482	-	36,614	4,864	639,960	178,243	37,000	319,288	534,531	-	287,224	75,000
Mar 31	414,315	-	19,843	-	434,158	172,929	37,000	307,063	516,992	75,000	279,389	150,000
Apr 30	407,540	52,638	19,843	90,880	570,900	172,929	37,000	307,063	516,992	-	333,297	150,000
May 31	408,030	-	19,843	-	427,872	172,929	37,000	307,063	516,992	75,000	319,177	225,000
June 30	407,583	105,275	19,843	69,847	602,548	172,929	37,000	307,063	516,992	-	404,732	225,000
Totals	5,101,296	192,024	267,303	605,855	6,166,478	1,913,632	444,000	3,447,243	5,804,875	225,000		

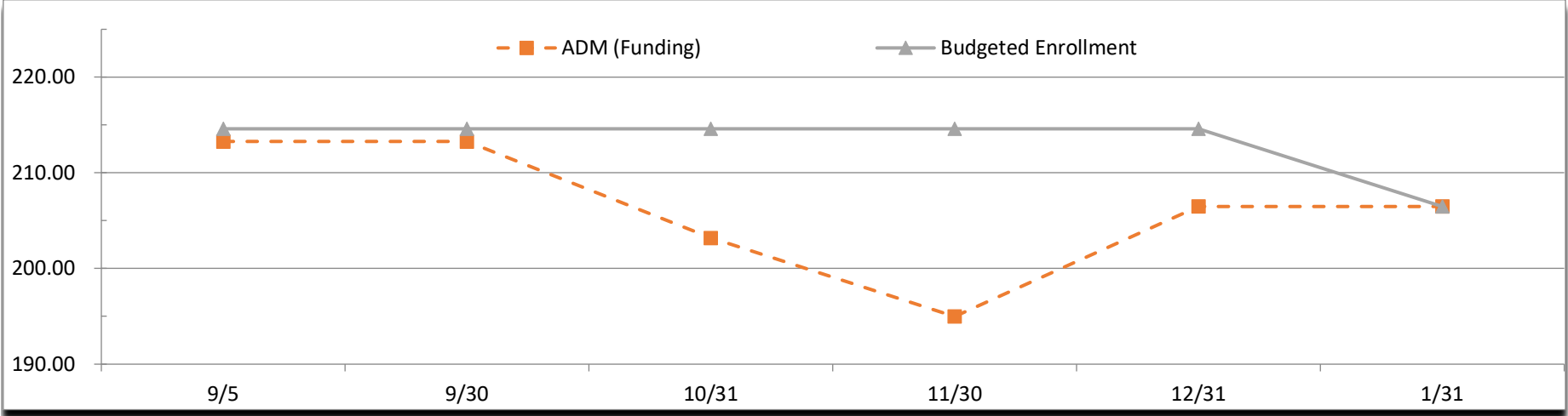
Assumptions: 10% State Aid Holdback



New Discoveries Montessori Academy
Hutchinson, Minnesota
Attendance / Enrollment Report
As of February 29, 2024

Average Daily Membership (ADM)												
Grade		9/5	9/30	10/31	11/30	12/31	1/31	2/29	3/31	4/30	5/31	EOY
3 yr old half day	PA	0	0	0	0	0	0	0	0	0	0	0
3 yr old half day	PB	0	0	1	0	0	0	0	0	0	0	0
4 yr old half day	KA	9	9	0	0	0	0	0	0	0	0	0
4 yr old half day	KB	2	2	0	0	0	0	0	0	0	0	0
4 yr old full day	PC	0	0	3	3	3	3	3	0	0	0	0
Preschool SpEd	EC	3	3	2	3	5	5	5	0	0	0	0
Voluntary Pre-K	PK	14	14	4	3	3	3	3	0	0	0	0
Kindergarten SpEd	HK	0	0	0	0	0	0	0	0	0	0	0
Kindergarten	KG	29	29	29	28	30	30	30	0	0	0	0
First Grade	1	26	26	24	24	27	27	27	0	0	0	0
Second Grade	2	26	26	28	26	28	28	28	0	0	0	0
Third Grade	3	25	25	25	24	25	25	25	0	0	0	0
Fourth Grade	4	27	27	28	26	28	28	28	0	0	0	0
Fifth Grade	5	18	18	19	18	18	18	18	0	0	0	0
Sixth Grade	6	21	21	21	20	20	20	20	0	0	0	0
Seventh Grade	7	15	15	15	14	14	14	14	0	0	0	0
Eighth Grade	8	9	9	9	8	8	8	8	0	0	0	0
Total Enrollment for Funding		213	213	203	195	206	206	206	0	0	0	0
Total Overall Enrollment		224	224	207	198	210	210	210	0	0	0	0

Budgeted Enrollments as of:												
Grade		9/5	9/30	10/31	11/30	12/31	1/31	2/29	3/31	4/30	5/31	EOY
3 yr old half day	PA	0	0	0	0	0	0	0	0	0	0	0
3 yr old half day	PB	0	0	0	0	0	0	0	0	0	0	0
4 yr old half day	KA	0	0	0	0	0	0	0	0	0	0	0
4 yr old half day	KB	0	0	0	0	0	0	0	0	0	0	0
4 yr old full day	PC	0	0	0	0	0	3	3	3	3	3	3
Preschool SpEd	EC	4	4	4	4	4	5	5	5	5	5	5
Voluntary Pre-K	PK	4	4	4	4	4	3	3	3	3	3	3
Kindergarten SpEd	HK	11	11	11	11	11	0	0	0	0	0	0
Kindergarten	KG	13	13	13	13	13	30	30	30	30	30	30
First Grade	1	18	18	18	18	18	27	27	27	27	27	27
Second Grade	2	27	27	27	27	27	28	28	28	28	28	28
Third Grade	3	26	26	26	26	26	25	25	25	25	25	25
Fourth Grade	4	23	23	23	23	23	28	28	28	28	28	28
Fifth Grade	5	25	25	25	25	25	18	18	18	18	18	18
Sixth Grade	6	24	24	24	24	24	20	20	20	20	20	20
Seventh Grade	7	22	22	22	22	22	14	14	14	14	14	14
Eighth Grade	8	18	18	18	18	18	8	8	8	8	8	8
Total Enrollment for Funding		215	215	215	215	215	206	206	206	206	206	206
Total Overall Enrollment		215	215	215	215	215	209	209	209	209	209	209





New Discoveries Montessori Academy
Hutchinson, Minnesota
District 4161

Supplemental Information

As of February 29, 2024

Batch	Description	Debit	Credit	Acct	Nbr	Post Date
23-00016	Move Line of credit from Liability to Ex	0.00	9,000.00	01 L	208 00	12/29/2023
23-00016	Move Line of credit from Liability to Ex	9,000.00	0.00	01 E 005	110 000 000 740	12/29/2023
	0.00 Totals for 23-00016					
23-00017	Move Line of credit from Liability to Ex	0.00	1,000.45	01 L	208 00	12/31/2023
23-00017	Move Line of credit from Liability to Ex	1,000.45	0.00	01 E 005	110 000 000 740	12/31/2023
	0.00 Totals for 23-00017					
23-00018	To expense termed employees benefits	82.45	0.00	01 E 010	203 000 000 220	01/31/2024
23-00018	To expense termed employees benefits	0.00	82.45	01 L	215 10	01/31/2024
23-00018	To expense termed employees benefits	82.45	0.00	01 E 010	203 000 000 220	01/31/2024
23-00018	To expense termed employees benefits	0.00	82.45	01 L	215 10	01/31/2024
23-00018	To expense termed employees benefits	1,526.88	0.00	01 E 010	201 000 000 220	01/31/2024
23-00018	To expense termed employees benefits	0.00	1,526.88	01 L	215 10	01/31/2024
23-00018	To expense termed employees benefits	3.61	0.00	01 E 010	203 000 000 235	01/31/2024
23-00018	To expense termed employees benefits	0.00	3.61	01 L	215 09	01/31/2024
23-00018	To expense termed employees benefits	3.61	0.00	01 E 010	203 000 000 235	01/31/2024
23-00018	To expense termed employees benefits	0.00	3.61	01 L	215 09	01/31/2024
23-00018	To expense termed employees benefits	119.26	0.00	01 E 010	201 000 000 235	01/31/2024
23-00018	To expense termed employees benefits	0.00	119.26	01 L	215 09	01/31/2024
23-00018	To expense termed employees benefits	81.70	0.00	01 E 010	420 000 740 240	01/31/2024
23-00018	To expense termed employees benefits	0.00	81.70	01 L	215 13	01/31/2024
23-00018	To expense termed employees benefits	16.77	0.00	01 E 010	420 000 740 240	01/31/2024
23-00018	To expense termed employees benefits	0.00	16.77	01 L	215 13	01/31/2024
23-00018	To expense termed employees benefits	3.92	0.00	01 E 010	412 000 740 240	01/31/2024
23-00018	To expense termed employees benefits	0.00	3.92	01 L	215 13	01/31/2024
23-00018	To expense termed employees benefits	7.86	0.00	01 E 010	203 000 000 240	01/31/2024
23-00018	To expense termed employees benefits	0.00	7.86	01 L	215 13	01/31/2024
23-00018	To expense termed employees benefits	15.80	0.00	01 L	215 13	01/31/2024
23-00018	To expense termed employees benefits	0.00	15.80	01 E 010	420 000 740 240	01/31/2024
23-00018	To expense termed employees benefits	14.32	0.00	01 E 010	203 000 000 240	01/31/2024
23-00018	To expense termed employees benefits	0.00	14.32	01 L	215 13	01/31/2024
23-00018	To expense termed employees benefits	20.36	0.00	01 L	215 13	01/31/2024
23-00018	To expense termed employees benefits	0.00	20.36	01 E 010	412 000 740 240	01/31/2024
23-00018		7.30	0.00	01 L	215 13	01/31/2024
23-00018		0.00	7.30	01 E 010	420 000 740 240	01/31/2024

Batch	Description	Debit	Credit	Acct Nbr	Post Date
23-00018		7.78	0.00	01 E 010 201 000 000 240	01/31/2024
23-00018		0.00	7.78	01 L 215 13	01/31/2024
23-00018		50.06	0.00	01 E 010 219 000 317 240	01/31/2024
23-00018		0.00	50.06	01 L 215 13	01/31/2024
23-00018		16.75	0.00	01 E 010 420 000 740 240	01/31/2024
23-00018		0.00	16.75	01 L 215 13	01/31/2024
23-00018		0.01	0.00	01 L 215 21	01/31/2024
23-00018		0.00	0.01	01 E 005 050 000 000 220	01/31/2024
23-00018		6.05	0.00	01 E 010 203 000 000 220	01/31/2024
23-00018		0.00	6.05	01 L 215 21	01/31/2024
23-00018		6.05	0.00	01 E 010 412 000 740 220	01/31/2024
23-00018		0.00	6.05	01 L 215 21	01/31/2024
23-00018		6.05	0.00	01 E 010 203 000 000 220	01/31/2024
23-00018		0.00	6.05	01 L 215 21	01/31/2024
23-00018		16.96	0.00	01 E 010 201 000 000 220	01/31/2024
23-00018		0.00	16.96	01 L 215 21	01/31/2024

0.00 Totals for 23-00018

0.00 Total for Journal Entries

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	GENERAL FUND	-12,009.51	0.00	12,009.51	0.00
***	Fund Summary Totals ***	-12,009.51	0.00	12,009.51	0.00

***** End of report *****

CHECK				ACCOUNT						
CHECK DATE	NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT	NUMBER					
02/20/2024	257	Ace Hardware Hutchinson	FY24 Maintenance supplies	75.99	01 E 010 810 000 000 401					
02/20/2024	257	Ace Hardware Hutchinson	FY24 Maintenance supplies	30.57	01 E 010 810 000 000 401					
02/20/2024	257	Ace Hardware Hutchinson	FY24 Maintenance supplies	15.98	01 E 010 810 000 000 401					
02/20/2024	257	Ace Hardware Hutchinson	FY24 Maintenance supplies	3.98	01 E 010 810 000 000 401					
			Totals for 257	126.52						
02/20/2024	258	Cintas Corporation	FY24 Towels	64.51	01 E 010 810 000 000 305					
			Totals for 258	64.51						
02/20/2024	259	City Therapy Services	FY24 Initial Emails for SPED Services	3,285.00	01 E 010 420 000 419 303					
02/20/2024	259	City Therapy Services	FY24 Initial Emails for SPED Services	6,390.00	01 E 010 420 000 419 303					
			Totals for 259	9,675.00						
02/20/2024	260	Erickson, Tara	FY24 Reimb.- Cell phone: Jan 24	75.00	01 E 005 105 000 000 320					
			Totals for 260	75.00						
02/20/2024	261	Foster Mechanical Inc	FY24 Compressor repair:	1,846.30	01 E 010 810 000 000 350					
			Totals for 261	1,846.30						
02/20/2024	262	Heger's Dairy	Fy24 Milk Delivery -Jan 24	1,704.00	02 E 010 770 000 701 305					
			Totals for 262	1,704.00						
02/20/2024	263	Holt-Peterson Charter Bus	Transportation for field trip - EE	1,095.00	01 E 010 203 111 733 360					
02/20/2024	263	Holt-Peterson Charter Bus	Transportation for field trip - EE	1,095.00	01 E 010 203 111 733 360					
			Totals for 263	2,190.00						
02/20/2024	264	Hutchinson Leader, Inc.	FY24 Marketing ads:Jan 24	407.00	01 E 005 107 000 000 308					
			Totals for 264	407.00						
02/20/2024	265	Hutchinson Co-Op	FY24 Gas for van-1.31.24	20.00	01 E 010 760 000 720 440					
			Totals for 265	20.00						
02/20/2024	266	Innovative Office Solutions, LLC	FY24 Student Supplies-Paper	99.56	01 E 010 203 000 000 401					
02/20/2024	266	Innovative Office Solutions, LLC	FY24 Office Supplies	227.40	01 E 005 110 000 000 401					
02/20/2024	266	Innovative Office Solutions, LLC	FY24 Office Supplies	396.58	01 E 005 110 000 000 401					
02/20/2024	266	Innovative Office Solutions, LLC	FY24 Office Supplies	36.30	01 E 005 110 000 000 401					
			Totals for 266	759.84						
02/20/2024	267	Invision Services Inc	SPED consulting services - Jan 24	110.00	01 E 010 406 000 419 303					
			Totals for 267	110.00						
02/20/2024	268	Kraus-Anderson Insurance	FY24 Virtual HR - Feb 2024 installment	900.00	01 E 005 118 000 000 305					
02/20/2024	268	Kraus-Anderson Insurance	FY24 Virtual HR - March 2024 installment	900.00	01 E 005 118 000 000 305					
			Totals for 268	1,800.00						
02/20/2024	269	Labraaten Bus Company LLC	FY24 Sped Bussing Jan 24	114,900.00	01 E 010 760 000 723 360					
02/20/2024	269	Labraaten Bus Company LLC	FY24 Reg Bussing Jan 24	24,485.00	01 E 010 203 111 733 360					
02/20/2024	269	Labraaten Bus Company LLC	FY24 Sped Busing	9,360.00	01 E 010 760 000 723 360					
			Totals for 269	148,745.00						
02/20/2024	270	Loffler Companies Inc - 131511	FY24 Copier Contract 1.2-2.1.24	56.27	01 E 005 630 000 000 315					
			Totals for 270	56.27						

CHECK			ACCOUNT						
CHECK DATE	NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT	NUMBER				
02/20/2024	271	Madrid, Emily	FY23 Reimb: Unused Lunch money	93.75	01 E 005 010 000 000 490				
			Totals for 271	93.75					
02/20/2024	272	Menards - Hutchinson	FY24 Maintenance supplies	77.94	01 E 010 810 000 000 401				
02/20/2024	272	Menards - Hutchinson	FY24 Maintenance supplies	6.00	01 E 010 810 000 000 401				
02/20/2024	272	Menards - Hutchinson	FY24 Maintenance supplies	22.63	01 E 010 810 000 000 401				
			Totals for 272	106.57					
02/20/2024	273	Metro Alarm & Lock	Web based card access & monitoring of panic lock 2.8.24	150.00	01 E 010 810 000 000 350				
			Totals for 273	150.00					
02/20/2024	274	Michael Murphy Construction LLC	FY24 Main: Jan 24 Snow Removal	1,702.50	01 E 010 810 000 000 350				
			Totals for 274	1,702.50					
02/20/2024	275	MRI Software LLC	FY24 Background check Jan 24	56.00	01 E 005 105 000 000 305				
			Totals for 275	56.00					
02/20/2024	276	Nelco	FY24 Office Supplies-Envelopes	82.53	01 E 005 110 000 000 401				
			Totals for 276	82.53					
02/20/2024	277	Pan-O-Gold Baking Co.	Fy24 Bread	50.20	02 E 010 770 000 701 490				
02/20/2024	277	Pan-O-Gold Baking Co.	Fy24 Bread	62.44	02 E 010 770 000 701 490				
02/20/2024	277	Pan-O-Gold Baking Co.	Fy24 Bread	53.95	02 E 010 770 000 701 490				
02/20/2024	277	Pan-O-Gold Baking Co.	Fy24 Bread	117.66	02 E 010 770 000 701 490				
			Totals for 277	284.25					
02/20/2024	278	Sysco Western MN	FY24 Food Service	57.65	02 E 010 770 000 706 401				
02/20/2024	278	Sysco Western MN	FY24 Food Service	384.75	02 E 010 770 000 701 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	23.35	02 E 010 770 000 701 401				
02/20/2024	278	Sysco Western MN	FY24 Food Service	312.03	02 E 010 770 000 705 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	458.74	02 E 010 770 000 701 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	247.98	02 E 010 770 000 705 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	112.86	02 E 010 770 000 705 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	95.67	02 E 010 770 000 705 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	91.85	02 E 010 770 000 701 401				
02/20/2024	278	Sysco Western MN	FY24 Food Service	605.74	02 E 010 770 000 701 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	44.32	01 E 005 105 000 000 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	279.72	02 E 010 770 000 705 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	5.86	02 E 010 770 000 705 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	31.34	02 E 010 770 000 701 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	68.09	02 E 010 770 000 706 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	15.80	02 E 010 770 000 705 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	616.02	02 E 010 770 000 701 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	97.31	02 E 010 770 000 701 490				
02/20/2024	278	Sysco Western MN	FY24 Food Service	17.66	02 E 010 770 000 705 490				

CHECK				ACCOUNT			
CHECK DATE	NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT	NUMBER		
02/20/2024	278	Sysco Western MN	FY24 Food Service	309.44	02 E 010 770 000 705 490		
02/20/2024	278	Sysco Western MN	FY24 Food Service	603.64	02 E 010 770 000 701 490		
02/20/2024	278	Sysco Western MN	FY24 Food Service	130.92	02 E 010 770 000 701 401		
			Totals for 278	4,610.74			
02/20/2024	279	WD Tech Online LLC	FY24 Monthly Tech Support	1,600.00	01 E 010 630 000 000 315		
			Totals for 279	1,600.00			
02/20/2024	280	West Metro Learning Connections, In	Observation Consult/Emails	1,910.20	01 E 010 411 000 419 303		
			Totals for 280	1,910.20			
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	32.86	01 E 010 203 305 000 401		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	62.99	01 E 010 203 000 000 430		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	19.23	01 E 010 203 317 000 430		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	99.85	01 E 010 420 000 419 433		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	11.99	01 E 010 203 000 000 430		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	106.01	01 E 010 203 000 000 430		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	102.04	01 E 010 050 000 000 401		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	75.36	01 E 010 203 000 000 430		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	33.99	01 E 010 203 000 000 430		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	388.25	01 E 010 203 000 000 430		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	102.10	01 E 010 050 000 000 401		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	130.89	01 E 010 050 000 000 401		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	114.98	01 E 010 050 000 000 401		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	42.95	01 E 005 105 000 000 401		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	-199.99	01 E 010 203 000 000 430		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	159.75	01 E 010 216 000 401 401		
02/12/2024	202201486	Amazon.Com	Credit Card Payment AP Invoice.	10.74	01 E 010 050 000 000 401		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	113.94	01 E 010 810 000 000 401		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	124.02	01 E 010 050 000 000 401		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	176.19	01 E 010 203 317 000 430		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	85.60	01 E 010 203 000 000 430		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	2,786.70	01 E 005 105 000 000 401		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	42.88	02 E 010 770 000 701 401		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	23.98	01 E 010 203 000 000 430		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	73.36	01 E 005 105 000 000 490		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	81.89	01 E 010 810 000 000 401		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	99.95	01 E 010 203 000 000 369		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	210.00	01 E 010 203 000 000 369		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	29.25	01 E 010 640 000 316 490		
02/12/2024	202201486	Visa	Credit Card Payment AP Invoice.	39.07	01 E 010 640 000 316 490		
			Totals for 202201486	5,180.82			

CHECK				ACCOUNT		
CHECK DATE	NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT	NUMBER	
02/01/2024	202300320	Further	Payroll accrual	1,061.25	01 L	215 17
02/01/2024	202300320	Further	Payroll accrual	100.00	02 L	215 17
Totals for 202300320				1,161.25		
02/01/2024	202300321	Further	Payroll accrual	1,312.50	01 L	215 17
02/01/2024	202300321	Further	Payroll accrual	62.50	02 L	215 17
Totals for 202300321				1,375.00		
02/01/2024	202300322	Internal Revenue Service	Payroll accrual	605.00	01 L	215 02
02/01/2024	202300322	Internal Revenue Service	Payroll accrual	30.00	02 L	215 02
Totals for 202300322				635.00		
02/01/2024	202300323	Internal Revenue Service	Payroll accrual	4,430.04	01 L	215 02
02/01/2024	202300323	Internal Revenue Service	Payroll accrual	127.92	02 L	215 02
Totals for 202300323				4,557.96		
02/01/2024	202300324	Internal Revenue Service	Payroll accrual	6,506.31	01 L	215 02
02/01/2024	202300324	Internal Revenue Service	Payroll accrual	201.04	02 L	215 02
Totals for 202300324				6,707.35		
02/01/2024	202300325	Internal Revenue Service	Payroll accrual	1,521.65	01 L	215 02
02/01/2024	202300325	Internal Revenue Service	Payroll accrual	47.02	02 L	215 02
Totals for 202300325				1,568.67		
02/01/2024	202300326	Internal Revenue Service	Payroll accrual	6,506.31	01 L	215 02
02/01/2024	202300326	Internal Revenue Service	Payroll accrual	201.04	02 L	215 02
Totals for 202300326				6,707.35		
02/01/2024	202300327	Internal Revenue Service	Payroll accrual	1,521.65	01 L	215 02
02/01/2024	202300327	Internal Revenue Service	Payroll accrual	47.02	02 L	215 02
Totals for 202300327				1,568.67		
02/01/2024	202300328	Minnesota Child Support Payment Cen	Payroll accrual	50.00	01 L	215 12
Totals for 202300328				50.00		
02/01/2024	202300329	MN Department Of Revenue	Payroll accrual	270.00	01 L	215 03
02/01/2024	202300329	MN Department Of Revenue	Payroll accrual	20.00	02 L	215 03
Totals for 202300329				290.00		
02/01/2024	202300330	MN Department Of Revenue	Payroll accrual	3,260.63	01 L	215 03
02/01/2024	202300330	MN Department Of Revenue	Payroll accrual	93.20	02 L	215 03
Totals for 202300330				3,353.83		
02/01/2024	202300331	Public Employee Retirement Associat	Payroll accrual	2,904.62	01 L	215 07
02/01/2024	202300331	Public Employee Retirement Associat	Payroll accrual	212.31	02 L	215 07
Totals for 202300331				3,116.93		
02/01/2024	202300332	Public Employee Retirement Associat	Payroll accrual	3,351.48	01 L	215 07
02/01/2024	202300332	Public Employee Retirement Associat	Payroll accrual	244.96	02 L	215 07
Totals for 202300332				3,596.44		
02/01/2024	202300334	Teachers Retirement Association	Payroll accrual	4,976.53	01 L	215 06

CHECK				ACCOUNT			
CHECK DATE	NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT	NUMBER		
			Totals for 202300334	4,976.53			
02/01/2024	202300335	Teachers Retirement Association	Payroll accrual	5,618.66	01 L	215	06
			Totals for 202300335	5,618.66			
02/16/2024	202300336	Further	Payroll accrual	1,061.25	01 L	215	17
02/16/2024	202300336	Further	Payroll accrual	100.00	02 L	215	17
			Totals for 202300336	1,161.25			
02/16/2024	202300337	Further	Payroll accrual	1,312.50	01 L	215	17
02/16/2024	202300337	Further	Payroll accrual	62.50	02 L	215	17
			Totals for 202300337	1,375.00			
02/16/2024	202300338	Internal Revenue Service	Payroll accrual	605.00	01 L	215	02
02/16/2024	202300338	Internal Revenue Service	Payroll accrual	30.00	02 L	215	02
			Totals for 202300338	635.00			
02/16/2024	202300339	Internal Revenue Service	Payroll accrual	4,868.20	01 L	215	02
02/16/2024	202300339	Internal Revenue Service	Payroll accrual	153.31	02 L	215	02
			Totals for 202300339	5,021.51			
02/16/2024	202300340	Internal Revenue Service	Payroll accrual	7,226.44	01 L	215	02
02/16/2024	202300340	Internal Revenue Service	Payroll accrual	231.78	02 L	215	02
			Totals for 202300340	7,458.22			
02/16/2024	202300341	Internal Revenue Service	Payroll accrual	1,690.08	01 L	215	02
02/16/2024	202300341	Internal Revenue Service	Payroll accrual	54.21	02 L	215	02
			Totals for 202300341	1,744.29			
02/16/2024	202300342	Internal Revenue Service	Payroll accrual	7,226.44	01 L	215	02
02/16/2024	202300342	Internal Revenue Service	Payroll accrual	231.78	02 L	215	02
			Totals for 202300342	7,458.22			
02/16/2024	202300343	Internal Revenue Service	Payroll accrual	1,690.08	01 L	215	02
02/16/2024	202300343	Internal Revenue Service	Payroll accrual	54.21	02 L	215	02
			Totals for 202300343	1,744.29			
02/16/2024	202300344	Minnesota Child Support Payment Cen	Payroll accrual	50.00	01 L	215	12
			Totals for 202300344	50.00			
02/16/2024	202300345	MN Department Of Revenue	Payroll accrual	270.00	01 L	215	03
02/16/2024	202300345	MN Department Of Revenue	Payroll accrual	20.00	02 L	215	03
			Totals for 202300345	290.00			
02/16/2024	202300346	MN Department Of Revenue	Payroll accrual	3,609.67	01 L	215	03
02/16/2024	202300346	MN Department Of Revenue	Payroll accrual	111.58	02 L	215	03
			Totals for 202300346	3,721.25			
02/16/2024	202300347	Public Employee Retirement Associat	Payroll accrual	3,680.24	01 L	215	07
02/16/2024	202300347	Public Employee Retirement Associat	Payroll accrual	246.58	02 L	215	07
			Totals for 202300347	3,926.82			
02/16/2024	202300348	Public Employee Retirement Associat	Payroll accrual	4,246.40	01 L	215	07

CHECK				ACCOUNT			
CHECK DATE	NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT	NUMBER		
02/16/2024	202300348	Public Employee Retirement Associat	Payroll accrual	284.50	02 L	215	07
			Totals for 202300348	4,530.90			
02/16/2024	202300349	Teachers Retirement Association	Payroll accrual	4,999.21	01 L	215	06
			Totals for 202300349	4,999.21			
02/16/2024	202300350	Teachers Retirement Association	Payroll accrual	5,644.25	01 L	215	06
			Totals for 202300350	5,644.25			
02/14/2024	202300351	Stoneburner Law Offices	Payroll accrual	275.75	01 L	215	14
			Totals for 202300351	275.75			
02/07/2024	202300352	Empower Retirement Plan	FY24 Retirement - Feb 24	135.52	01 L	215	11
			Totals for 202300352	135.52			
02/01/2024	202300353	Citizens Bank & Trust Co.	FY24 Commercial Loan #26557	235.91	01 L	208	00
			Totals for 202300353	235.91			
02/01/2024	202300354	Bix Produce Co LLC	FY24 FFVP	238.95	02 E 010 770 000 706 490		
			Totals for 202300354	238.95			
02/08/2024	202300355	Bix Produce Co LLC	FY24 FFVP	265.05	02 E 010 770 000 706 490		
			Totals for 202300355	265.05			
02/21/2024	202300356	Hutchinson Utilities Commission	FY24 Utilities - Jan 24	4,417.96	01 E 010 810 000 000 330		
			Totals for 202300356	4,417.96			
02/15/2024	202300357	Bix Produce Co LLC	FY24 FFVP and Lunch	69.15	02 E 010 770 000 701 490		
02/15/2024	202300357	Bix Produce Co LLC	FY24 FFVP and Lunch	285.47	02 E 010 770 000 706 490		
			Totals for 202300357	354.62			
02/21/2024	202300358	Nuvera	FY24 Services - Feb 24	510.80	01 E 010 630 000 000 315		
02/21/2024	202300358	Nuvera	FY24 Services - Feb 24	503.91	01 E 005 810 108 000 320		
02/21/2024	202300358	Nuvera	FY24 Services - Feb 24	264.95	01 E 005 810 000 000 320		
			Totals for 202300358	1,279.66			
02/21/2024	202300359	Stoneburner Law Offices	Payroll accrual	398.05	01 L	215	14
			Totals for 202300359	398.05			
02/01/2024	202300361	MN UI Fund	Q4 Unemployment Insurance	1,274.27	01 L	215	80
02/01/2024	202300361	MN UI Fund	Q4 Unemployment Insurance	37.73	02 L	215	80
			Totals for 202300361	1,312.00			
02/27/2024	202300362	City Of Hutchinson (water)	FY24 Outside Irrigation -Jan 24	24.31	01 E 010 810 000 000 330		
			Totals for 202300362	24.31			
02/27/2024	202300363	City Of Hutchinson (water)	FY24 water/sewer - Jan 24	471.55	01 E 010 810 000 000 330		
			Totals for 202300363	471.55			
02/21/2024	202300364	Empower Retirement Plan	FY24 Retirement - Feb 24	135.52	01 L	215	11
			Totals for 202300364	135.52			
02/27/2024	202300365	Bill.com	FY24 Service Charge -Feb 24	111.88	01 E 005 112 000 000 305		
			Totals for 202300365	111.88			
02/27/2024	202300366	Waste Management -Of WI-MN	FY24 waste services - Feb 24	835.15	01 E 010 810 000 000 331		

CHECK			ACCOUNT	
CHECK DATE	NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT NUMBER
			Totals for 202300366	835.15
02/21/2024	202300367	BCBS	FY24 Employee Benefits - March 24	24,184.86 01 L 215 10
			Totals for 202300367	24,184.86
02/29/2024	202300368	New Discoveries Affiliated Building	FY24 Lease - March 24	37,000.00 01 E 010 850 000 348 570
			Totals for 202300368	37,000.00
02/12/2024	202300369	Loffler Companies - Dallas	FY24 Copier Lease	405.13 01 E 010 630 000 000 560
			Totals for 202300369	405.13
02/29/2024	202300370	Bix Produce Co LLC	FFVP	653.10 02 E 010 770 000 706 490
			Totals for 202300370	653.10
			Totals for checks	351,135.62

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	GENERAL FUND	118,716.27	0.00	221,304.89	340,021.16
02	FOOD SERVICE	3,005.19	0.00	8,109.27	11,114.46
***	Fund Summary Totals ***	121,721.46	0.00	229,414.16	351,135.62

***** End of report *****

Batch	Acct Nbr	Description	Post Date	Amount
23-50094	01 A 121 00	FY23 SpEd	01/31/2024	-16,230.76
23-50094	01 A 121 00	FY23 Charter School Lease	01/31/2024	-5,807.62
23-50094	01 R 010 000 000 000 211	FY24 GenEd	01/31/2024	-115,086.84
23-50094	01 R 010 000 000 317 211	FY24 English Learner Cross Subs	01/31/2024	-287.16
23-50094	01 R 010 000 000 348 300	FY24 SpEd	01/31/2024	-176,675.02
		Totals for 23-50094		-314,087.40
23-50095	01 A 121 00	FY23 SpEd	01/30/2024	16,230.76
23-50095	01 A 121 00	FY23 Charter School Lease	01/30/2024	5,807.62
23-50095	01 R 010 000 000 000 211	FY24 GenEd	01/30/2024	115,102.31
23-50095	01 R 010 000 000 317 211	FY24 English Learner Cross Subs	01/30/2024	287.16
23-50095	01 R 010 000 000 348 300	FY24 SpEd	01/30/2024	176,675.02
23-50095	01 A 121 00	FY23 GenEd	01/30/2024	-15.47
		Totals for 23-50095		314,087.40
23-50096	04 R 010 581 000 337 300	FY24 Pre- K Scholarships from Prairie Fi	02/29/2024	1,800.00
		Totals for 23-50096		1,800.00
23-50097	01 R 010 203 111 000 050	FY24 Osprey Trip	02/29/2024	50.00
23-50097	01 R 010 000 000 000 050	FY24 School Supplies	02/29/2024	35.00
23-50097	04 R 010 581 000 321 060	FY24 PreK Tuition	02/29/2024	600.00
23-50097	01 R 010 203 111 000 050	FY24 Fieldtrip	02/29/2024	170.00
23-50097	01 R 010 000 000 000 050	FY24 Library book fee	02/29/2024	10.00
23-50097	01 E 005 105 000 000 401	FY24 Paraprofessional Day Reimb from PTO	02/29/2024	2,940.73
23-50097	01 R 010 810 080 000 093	FY24 Facility Rental MPR	02/29/2024	200.00
23-50097	02 R 010 000 000 701 601	FY24 Food Service	02/29/2024	280.00
		Totals for 23-50097		4,285.73
23-50098	01 R 010 203 111 000 050	FY24 Osprey	02/29/2024	860.00
23-50098	01 R 010 000 000 000 050	FY24 School Supplies	02/29/2024	35.00
23-50098	04 R 010 581 000 321 060	FY24 PreK App Fee	02/29/2024	25.00
23-50098	01 R 010 203 111 000 050	FY24 Field Trip	02/29/2024	587.00
23-50098	02 R 010 000 000 701 471	FY24 Staff Remb for sysco purchase	02/29/2024	20.00
23-50098	02 R 010 000 000 701 601	FY24 Food Service	02/29/2024	8.00
		Totals for 23-50098		1,535.00
23-50099	01 A 121 00	FY23 SpEd	02/29/2024	2,358.32
23-50099	01 A 121 00	FY23 LT Fac Main Charter	02/29/2024	875.12
23-50099	01 R 010 000 000 000 211	FY24 GenEd	02/29/2024	222,351.52
23-50099	01 R 010 000 000 740 360	FY24 SpEd	02/29/2024	150,579.93
23-50099	01 R 010 000 000 312 300	FY24 Literacy Incentive	02/29/2024	4,127.02
		Totals for 23-50099		380,291.91
23-50100	01 A 121 00	FY23 Alternative Compensation	02/29/2024	1,688.49
23-50100	01 R 010 000 000 000 211	FY24 GenEd	02/29/2024	221,423.75
23-50100	01 A 121 00	FY23 GenEd Adjustment	02/29/2024	-57.46
23-50100	02 R 010 000 000 701 300	Fy24 State Lunch	02/29/2024	2,391.07
23-50100	02 R 010 000 000 705 300	Fy24 State Breakfast	02/29/2024	961.15
23-50100	02 R 005 770 000 706 471	Fy24 FFVP	02/29/2024	1,269.89
23-50100	02 R 010 000 000 705 476	Fy24 Breakfast	02/29/2024	7,209.74
23-50100	02 R 010 000 000 701 472	Fy24 Free and Reduced Lunch	02/29/2024	12,185.25
23-50100	02 R 010 000 000 701 471	Fy24 HHFKA	02/29/2024	293.36
23-50100	02 R 010 000 000 701 471	Fy24 Lunch	02/29/2024	1,540.14

Batch	Acct Nbr	Description	Post Date	Amount
23-50100	02 R 010 000 000 703 300	FY24 State Milk	02/29/2024	82.60
		Totals for 23-50100		248,987.98
23-50101	04 R 010 581 000 337 300	FY24 Elsa Path ll	02/29/2024	2,210.00
		Totals for 23-50101		2,210.00
23-50102	02 R 010 000 000 707 606	FY24 Adult lunch payments - Payschools C	02/29/2024	10.00
23-50102	02 R 010 000 000 701 601	FY24 Lunch payment - Payschools Central	02/29/2024	45.00
		Totals for 23-50102		55.00
23-50103	01 R 010 000 000 000 092	Interest - Endowment Fund - Feb 24	02/29/2024	0.82
		Totals for 23-50103		0.82
23-50104	01 R 010 000 000 000 096	FY24 Charities Aid Foundation	02/29/2024	48.52
		Totals for 23-50104		48.52
23-50105	01 R 010 000 000 000 092	FY24 Interest - Feb 24	02/29/2024	25.92
		Totals for 23-50105		25.92
23-50106	04 R 010 581 000 321 060	FY24 PK3 Tuition-Jan and Feb	02/29/2024	584.30
23-50106	02 R 010 000 000 701 601	FY24 Lunch	02/29/2024	102.02
		Totals for 23-50106		686.32
23-50107	01 E 010 203 000 000 430	FY24 Classroom Supplies	01/18/2024	-4.70
		Totals for 23-50107		-4.70
23-50108	01 E 010 203 000 000 430	FY24 Classroom Supplies	01/18/2024	4.72
		Totals for 23-50108		4.72
23-50109	01 L 215 03	FY24 refund of overpayment due to voided	01/30/2024	33.20
		Totals for 23-50109		33.20
		Total for Cash Receipts		639,960.42

FUND SUMMARY

FUND	DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
01	GENERAL FUND	4,882.20	600,519.95	2,940.75	608,342.90
02	FOOD SERVICE	0.00	26,398.22	0.00	26,398.22
04	COMMUNITY SERVICE	0.00	5,219.30	0.00	5,219.30
*** Fund Summary Totals ***		4,882.20	632,137.47	2,940.75	639,960.42

***** End of report *****

<i>Amazon - Rm 305 - Apple</i>	32.86
<i>Bulbs. Com Inc - maintenance</i>	113.94
<i>Amazon - supplies</i>	62.99
<i>Amazon - Rm 317 - Birch</i>	19.23
<i>Amazon - OT - SpEd</i>	99.85
<i>Amazon - library</i>	11.99
<i>Amazon - library</i>	106.01
<i>Deluxe - business office</i>	124.02
<i>Amazon - office supplies</i>	102.04
<i>Amazon - classroom instructional materials</i>	75.36
<i>Amazon - classroom instructional materials</i>	33.99
<i>Thrift Books Global - Rm 317 - Birch -classroom instructional materials</i>	176.19
<i>Small Hands Montessori Services - classroom instructional materials</i>	85.60
<i>Amazon - classroom instructional materials</i>	388.25
<i>Amazon - office supplies</i>	102.10
<i>Amazon - office supplies</i>	130.89
<i>Paypal Yeti Coolers - staff appreciation - PTO reimburse - ck #1416</i>	2786.70
<i>Wal-Mart - food service</i>	42.88
<i>Amazon - curriculum materials</i>	23.97
<i>Amazon - office supplies</i>	114.98
<i>Amazon - staff gifts - PTO reimburse - ck #1415</i>	42.95
<i>Amazon - CREDIT</i>	-199.99
<i>Qdoba - staff lunch - PTO reimburse - ck #1414</i>	73.36
<i>Amazon - Title - professional development materials</i>	159.75
<i>PayPal TheSnowPlow -maintenance</i>	81.89
<i>Amazon - office supplies</i>	10.74
<i>Artreach Childrens Theatre - school play</i>	99.95
<i>State Theatre -field trip</i>	210.00
<i>Aldi - professional development day</i>	29.25
<i>Wal-Mart - employee development</i>	<u>39.07</u>
	5180.81

536P STUDENT FEES

I. PURPOSE

The purpose of this policy is to establish guidelines for the collection of student fees.

II. GENERAL STATEMENT OF POLICY

It is the policy of the state of Minnesota that public school education shall be free and no pupil shall be denied an education because of economic inability to furnish educational books and supplies necessary to complete educational requirements necessary for graduation. Any practice leading to suspension, coercion, exclusion, withholding of grades or diplomas, or discriminatory action based upon nonpayment of fees denies pupils their right to equal protection and entitled privileges. It is recognized that the Board of Directors of New Discovery Montessori Academy has the right to accept voluntary contributions, to make certain charges and to establish fees in areas considered extra curricular, noncurricular or supplementary to the requirements for the successful completion of a class or educational program, and to waive those fees under certain circumstances

II. SCOPE

New Discoveries Montessori Academy is authorized to require payment of fees in the following areas:

1. In any program where the resultant product, in excess of minimum requirements and at the pupil's option, becomes the personal property of the pupil
2. Admission fees or charges for extracurricular activities, where attendance is optional and where the admission fees or charges a student must pay to attend or participate in an extracurricular activity is the same for all students
3. Items of personal use or products that a student has an option to purchase such as student publications and yearbooks
4. Field trips considered supplementary to the NDMA educational program
5. Transportation of pupils to and from extracurricular activities conducted at locations other than school, where attendance is optional
6. Personal or consumable items including pencils, paper, pens, erasers and notebooks
7. Textbooks, workbooks, electronic equipment and library books, lost or destroyed by students

III. WAIVER OF STUDENT FEES

NDMA may waive any fee:

1. For any pupil whose parent is serving in, or within the past year has served in, active military service as defined under section 190.05.(b)
2. If any pupil or the pupil's parent or guardian is unable to pay it.

Legal References: Minn. Stat. 123B.34 - 37 (MN Public School Fee Law)

705P ELECTRONIC FUND TRANSFER

I. PURPOSE

The purpose of this policy is to establish guidelines for the electronic fund transfers of school district funds.

II. GENERAL STATEMENT OF POLICY

It is the policy of New Discoveries Montessori Academy (NDMA) to comply with all state laws relating to electronic fund transfers and to guarantee that investments meet certain primary criteria.

II. SCOPE

This policy applies to all electronic funds of NDMA.

III. PROGRAM RESTRICTIONS

The School Credit Card has been assigned a credit limit. All credit card purchases must be pre-approved. In some cases this may include pre approval of a certain dollar amount rather than a particular item to be purchase.

IV. AUTHORITY/OBJECTIVES

- A. The funds of the NDMA shall be transferred in accordance with this policy, Minn. Stat. Ch. 471.381 and any other applicable law or written administrative procedures.
- B. The primary criteria for electronic fund transfers of the school district are as follows
 - 1. The Board of Directors shall annually delegate the authority to make electronic funds transfers to a designated business administrator.
 - 2. The disbursing bank shall keep on file a certified copy of the delegation of authority.
 - 3. The initiator of the electronic transfer shall be identified.
 - 4. The initiator shall document the request and obtain an approval

from the designated business administrator before initiating the transfer.

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.
6. A list of all transactions made by electronic funds transfer shall be submitted to the Board of Directors at its next regular meeting after the transaction.

V. DELEGATION OF AUTHORITY

The NDMA Financial Manager, Board Chair, Board Treasurer and Board Appointed Administrator are responsible for electronic fund transfers and activities under the direction of the Board of Directors.

Legal References:

Minn. Stat. 118A.01 (Public Funds; Depositories and Investments)
Minn. Stat. 118A.02 (Authorization for Deposit and Investment)
Minn. Stat. 118A.03 (Depositories and Collateral)
Minn. Stat. 118A.04 (Investments)
Minn. Stat. 118A.05 (Contracts and Agreements)
Minn. Stat. 118A.06 (Delivery and Safekeeping)

760P SCHOOL CREDIT CARD

I. PURPOSE

The New Discoveries Montessori Academy (NDMA) Credit Card is an opportunity to expedite the purchasing process at the department level and reduce NDMA expenses.

It is important to use good judgment and act within the authorized budget when using the school credit card. The School Credit Card is provided to purchase school commodities. Simple but accurate records and receipts must be maintained for auditing purposes.

II. ACCEPTABLE CREDIT CARD PURCHASES

Any purchases using the credit card must be within NDMA expenditure policies, procedures, practices and Minnesota Statute 123B.02 Subd. 23. The following information provides examples of purchases that are appropriate for the NDMA School Credit Card:

1. Fuel (NDMA owned vehicles only unless approved by administration for school use of personal vehicle.
2. Conferences/Seminar registrations
3. Travel/Conference expenses (Employee Only)
4. On-Line Purchases

II. UNACCEPTABLE CREDIT CARD PURCHASES

The following items define where the Credit Card is **not** an appropriate choice:

1. Personal purchases (i.e. including spouse/family costs for attending a conference such as room costs, meals, etc.)
2. Alcoholic Beverages/Tobacco
3. Lottery Tickets
4. Cash Advances, or ATM's

This list is not to be all-inclusive. Contact the administrative office with specific questions or for assistance.

III. PROGRAM RESTRICTIONS

The School Credit Card has been assigned a credit limit. All credit card purchases must be pre-approved. In some cases this may include pre approval of a certain dollar amount rather than a particular item to be purchase.

IV. RECONCILIATION AND PAYMENT

The NDMA School Credit Card carries corporate, not individual, liability. The invoice will be paid each month by the accounting department/firm.

To meet State and District payment policies, it is required that all original receipts be submitted with the monthly statement for all purchases made using the credit card. If a purchase is made via phone or mail, require the merchant to include a receipt with the goods when the product is shipped. If that is not possible, obtain a packing slip when the shipment is received to document the purchase.

V. MISUSE OF THE SCHOOL CREDIT CARD

The following items define the misuse of the School Credit Card:

1. Using the School Credit Card for personal purchases
2. Purchase of unauthorized items
3. Fraudulent or inaccurate record keeping
4. Diverting legitimate school purchases to personal use

In the case of misuse, the individual responsible will pay all transaction fees and forfeit further use of the credit card.

VI. SALES TAX

Purchases of items by public schools for their own use are generally exempt from sales tax. The exemption applies to the public schools, not to the individual.

It is the employee's responsibility to notify the merchant that NDMA is tax exempt. The state tax exempt number and form are available from the administrative office. Contact the administrative office with questions or for assistance.

411P SICK LEAVE/PAID TIME OFF POLICY

I. PURPOSE

New Discoveries grants paid sick leave/time off to employees to guard against loss of earnings due to illness or other personal needs. Sick leave/paid time off is not part of salary or wages to which an employee is entitled regardless of need.

The board appointed administrator has the principle responsibility for the proper and consistent application of the sick leave/paid time off policy. Abuse of sick leave/paid time off in any form can have serious impact on the morale and effectiveness of all members of the school.

II. STATEMENT OF POLICY

A. Accrual

Employees receive sick leave/paid time off as follows:

1. All New Discoveries Montessori Academy employees will receive sick leave/paid time off at the rate of two hours times the number of hours worked per week times the number of weeks worked per year divided by 40 weeks.
2. Paid time off may be accrued to a maximum of 96 hours for persons employed for 40 hours per week, and 2 hours per year for every hour per week worked (ie; if the employee worked 10 hours per week for the year, the employee would accrue 20 hours of paid time off for the year) for persons employed less than 40 hours per week.

B. Use

Up to 30% of paid leave may be used for vacations, NDMA activities, personal appointments, and emergencies. Any of the paid leave may be used for the following:

1. An employee's own:
 - i. mental or physical illness, injury, or other health condition;
 - ii. need for medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or
 - iii. need for preventative medical or health care.
2. Care of a "family member" (defined below):
 - i. with a mental or physical illness, injury, or other health condition;
 - ii. who needs medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or
 - iii. need for preventative medical or health care.

3. Absence due to domestic abuse, sexual assault, or stalking of the employee or employee's family member, provided the absence is to:
 - i. seek medical attention related to physical or psychological injury or disability caused by domestic abuse, sexual assault, or stalking;
 - ii. obtain services from a victim service organization;
 - iii. obtain psychological or other counseling;
 - iv. seek relocation or take steps to secure an existing home due to domestic abuse, sexual assault, or stalking; or
 - v. seek legal advice or take legal action, including preparing for or participating in any civil or criminal legal proceeding related to or resulting from domestic abuse, sexual assault, or stalking.
4. Closure of the employee's place of business due to weather or other public emergency or an employee's need to care for a family member whose Center or place of care has been closed due to weather or other public emergency.
5. The employee's inability to work or telework because the employee is:
 - i. prohibited from working by the employer due to health concerns related to the potential transmission of a communicable illness related to a public emergency; or
 - ii. seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, a communicable disease related to a public emergency and such employee has been exposed to a communicable disease or the employee's employer has requested a test or diagnosis.
6. When it has been determined by the health authorities having jurisdiction or by a health care professional that the presence of the employee or family member of the employee in the community would jeopardize the health of others because of the exposure of the employee or family member of the employee to a communicable disease, whether or not the employee or family member has actually contracted the communicable disease.
7. New Discoveries Montessori Academy can require documentation from employees when sick leave/paid time off is used for more than three consecutive days.

C. Definitions

A "qualified family member" means:

1. an employee's:
 - i. child, foster child, adult child, legal ward, child for whom the employee is legal guardian, or child to whom the employee stands or stood in loco parentis;
 - ii. spouse or registered domestic partner; or health condition;
 - iii. sibling, stepsibling, or foster sibling;
 - iv. biological, adoptive, or foster parent, stepparent, or a person who stood in loco parentis when the employee was a minor child;
 - v. grandchild, foster grandchild, or step grandchild;
 - vi. grandparent or step grandparent;
 - vii. a child of a sibling of the employee;
 - viii. a sibling of the parents of the employee; or

- ix. a child-in-law or sibling-in-law;
- 2. any of the family members listed in clause (1) of a spouse or registered domestic partner of the employee;
- 3. any other individual related by blood or whose close association with the employee is the equivalent of a family relations; and
- 4. up to one individual annually designated by the employee.

D Employee Donation of Sick Leave/Paid Time Off

This program shall be a donation program whereby accrued sick leave may be donated to a sick leave pool for sharing with benefits-eligible employees in certain circumstances.

- 1. Employee Donation of Sick Leave/Paid Time Off
 - i. The donation of sick leave/paid time off is strictly voluntary and is irrevocable.
 - ii. An employee may donate sick leave/paid time off to a pool for use by eligible recipients. Any unused sick leave so donated will revert to the donor pool and will not be returned to the donating employee.
 - iii. The donation of sick leave is on a day-by-day basis, without regard to the dollar value of the donated or used leave.
 - iv. The minimum number of sick leave/paid time off hours that a benefits-eligible employee may donate is eight (8) hours.
 - v. The maximum number of sick leave hours a benefits-eligible employee may donate in one contract year is forty (40) hours.
 - vi. No employee may donate sick leave/paid time off if, after that donation, his or her balance of sick leave/paid time off is less than forty (40) hours.
 - vii. Donations of sick leave must be made by December 31st of a contract year. The Donated Leave Certification Committee may extend this deadline if there is a greater need for donated sick leave days than there are days in the sick leave reserve bank.
- 2. Recipient Eligibility
 - i. Employees may be eligible to utilize donated leave when they have exhausted all available accrued vacation and sick leave/paid time off.
 - ii. The employee or immediate family member must provide certification from a licensed physician of a serious medical condition.
- 3. Conditions or Circumstances That Do Not Qualify for Receipt of Donated Leave:
 - i. any occupationally-related accident or illness which is compensable under Workers' Compensation benefits;
 - ii. disability incurred in the course of the commission of a felony (including driving while impaired) or assault;
 - iii. during the period of any disciplinary suspension;
 - iv. while receiving disability insurance/Social Security Income (SSI) benefits;
 - v. after the termination of employment; or
 - vi. an employee employed less than one year is ineligible to receive donated leave.

4. Application Process to Utilize Donated Leave
 - i. An eligible employee may request donated leave by submitting a written request through the Donated Sick Leave Form and the physician's certification form to the Donated Leave Certification Committee.
 - ii. The minimum number of hours that a benefits-eligible employee may request is forty (40) hours.
 - iii. If the employee does not use the entire 40 hours within the contract year, the remainder will revert back to the leave pool.
 - iv. In the event of a chronic illness or injury requiring episodic treatment (dialysis, chemotherapy, radiation therapy, physical therapy), the recipient may use donated leave in non-consecutive increments.
 - v. No individual employee may receive donated leave in excess of four (4) weeks during the course of one contract year.
5. Donated Leave Certification Committee
 - i. A committee shall be appointed by the board appointed administrator or his/her designee to review requests for donated leave and to make the final determination of granting the requested leave.
 - ii. This committee shall consist of a representative of administration, a learning program employee, and the school nurse.
 - iii. The Donated Leave Certification Committee will review the request for donated leave within two (2) business days of receiving the request.
 - iv. The Committee's decision to approve or disapprove a request will be by simple majority vote and may be the result of communication by email or phone or other means in lieu of meeting.
 - v. If the request is approved, the Committee will notify the board appointed administrator who will then notify the applicant. The board appointed administrator will inform the employee that the request is approved and the date he/she may start drawing leave from the pool.
 - vi. If the request is denied, the Committee will provide the board appointed administrator with the reason for denial. The board appointed administrator will inform the employee of the denial.
 - vii. All determinations made by the Committee are final.
6. Donated Leave Reserve Bank
 - i. No more than 50 days can be held in the donated leave reserve bank at any given time.
 - ii. The days in the donated leave reserve bank may be carried over to the next fiscal year.