



2011-2012  
Twin Cities Academy High School  
Annual Charter School Report  
(4132-07)

Submitted by Betsy Lueth, Principal and Andrew Minck, Director of Operations

**Twin Cities Academy High School**  
**4132-07**  
**2011-2012**

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# **Twin Cities Academy High School**

**4132-07**

**2011-2012**

## **Purpose**

*The purpose of this report is to communicate to the constituents of TCAHS about who we are and to monitor and report our accomplishments and goals.*

### **Vision**

*To empower young adults to become tomorrow's leaders,  
thereby making a difference in the world they live.*

### **Mission**

*Twin Cities Academy High School is committed to enhancing the capacity of young adults in developing one's ability to lead in an ever-changing world through academic rigor, leadership development and character building.*

Twin Cities Academy High School is located in St. Paul, Minnesota. We have completed our sixth year of operation. TCAHS is committed to academic rigor, leadership, and character development. This past year we enrolled one hundred sixty five students (165) with a diverse population of forty-seven percent (47%). Forty six percent (46%) of our students qualified for free and reduced lunch. Ninety percent (90%) of the students were residents of St. Paul/Minneapolis and ten percent (10%) from the surrounding suburbs. TCAHS' governing board includes teachers, parents and community members.

During the 2011-2012 school year, TCAHS' average daily attendance was ninety-six percent (96%). Parent/Teacher Conferences were held three times during the year (November, February, and April) on Saturdays and attendance averaged ninety percent (90%). Students must be in attendance at these conferences as well. Our students volunteered 3,568 hours in the community, providing services to organizations of their choice. Our high school population also volunteers four times each year with organizations such as Books for Africa, Second Harvest, Bridging, Toys-for-Tots and the Ronald McDonald House.

A variety of assessments and instruments were used in evaluating our academic success: ACT, Advanced Placement (AP), PSAT, PLAN, MCA-II/I, and NWEA MAP testing.

Two students (less than 1%) were enrolled in either part-time or full time PSEO. Our graduation rate this year was one hundred percent (100%). College acceptances include: Embry Riddle Aeronautical University, St. Paul College, Hamline University, St. Thomas University, Moorhead State University, MCTC, St. Cloud State University, Clark Atlanta University, Carelton College, and Augsburg College. One hundred percent of our graduates were accepted into a post secondary program.

TCAHS is on track with its school growth target. Our enrollment for the 2012-2013 school year is at one hundred eighty-nine students (189). This is the highest number of students we have enrolled and we are pleased to be able to offer our quality program to more students. We are proud to have been named a "Reward School" by the MN Department of Education. Students and parents communicate their satisfaction on a regular basis.

**Twin Cities Academy High School**  
**4132-07**  
**2011-2012**  
**Board of Governance**

<b>Name</b>	<b>Board Position</b>	<b>Group</b>	<b>Date Seated / Expiration</b>	<b>Phone Number</b>	<b>Email Address</b>	<b>Attendance</b>
Alexandra Howes		Teacher 446701	Seated: October 2011			10/18, 11/17, 1/19, 2/16, 3/15, 4/19, 5/17, 6/21
Melissa Buege		Teacher 428149	Expires: October 2012			9/15, 10/18, 11/17, 12/15, 1/19, 2/16, 3/15, 5/17
Nancy Wagner		Community Member	Seated: October 2011			10/18, 12/15, 1/19, 4/19, 5/17, 6/21
Russ Meyer		Community Member	Resigned May 2012			9/15, 11/17, 12/15, 1/19, 2/16, 4/19,
Gary Jader		Parent	Expires: October 2012			11/17, 12/15, 1/19, 2/16, 4/19, 5/17
Karla Williams	Chair	Parent	Expires: October 2012			9/15, 10/18, 11/17, 12/15, 1/19, 2/16, 3/15, 4/19, 5/17, 6/21
Rhiannon Hollinger	Secretary	Teacher 440139	Expires: October 2012			9/15, 10/18, 11/17, 12/15, 1/19, 4/19, 5/17,
John Tuttle		Community Member	Expires: Oct. 2013			10/18, 11/17, 12/15, 1/19, 2/16, 4/19, 5/17
Sherry Johnson		Community Member	Seated: Oct. 2011			10/18, 11/17, 1/19, 2/16, 3/15, 4/19, 5/17, 6/21
Craig Koch	Vice Chair	Teacher 388277	Expires: Oct. 2012			9/15, 10/18, 11/17, 12/15, 1/19, 3/15, 4/19
Careeen Heegaard		Community Member	Expires: Oct. 2014			10/18, 11/17, 12/15, 1/19, 2/16, 3/15, 4/19, 5/17, 6/21
Angela Clair		Parent	Expires: Oct. 2013			10/18, 11/17, 1/19, 2/16, 3/15

**Twin Cities Academy High School**

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**School Management and Staff Information**

<b>Name</b>	<b>File Number</b>	<b>Assignment</b>	<b>Yrs. w/ School</b>	<b>Status</b>
Wynne, Helen (Liz)	328494	Administration	6	Retired- June 2012
Lueth, Betsy	397306	Administration	0	Hire- June 2012
Minck, Andrew		Director Of Operations	1	May 2011 Hire Returning Fall 2012
Ausen, Terri		Office Manager	3	Returning Fall 2012
Swain, Gwyneth		Library Aide	5	Resigned June 2012 (Out of State Move)
Cook, Lyssa		Office Assistant	.5	Hire- Fall 2011
Fleischhacker, Laverne		Custodian/Cafeteria	6	Returning Fall 2012
Diallo, Sam		Cafeteria/Custodian	3	Returning Fall 2012

**Twin Cities Academy High School**  
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**2011-2012**

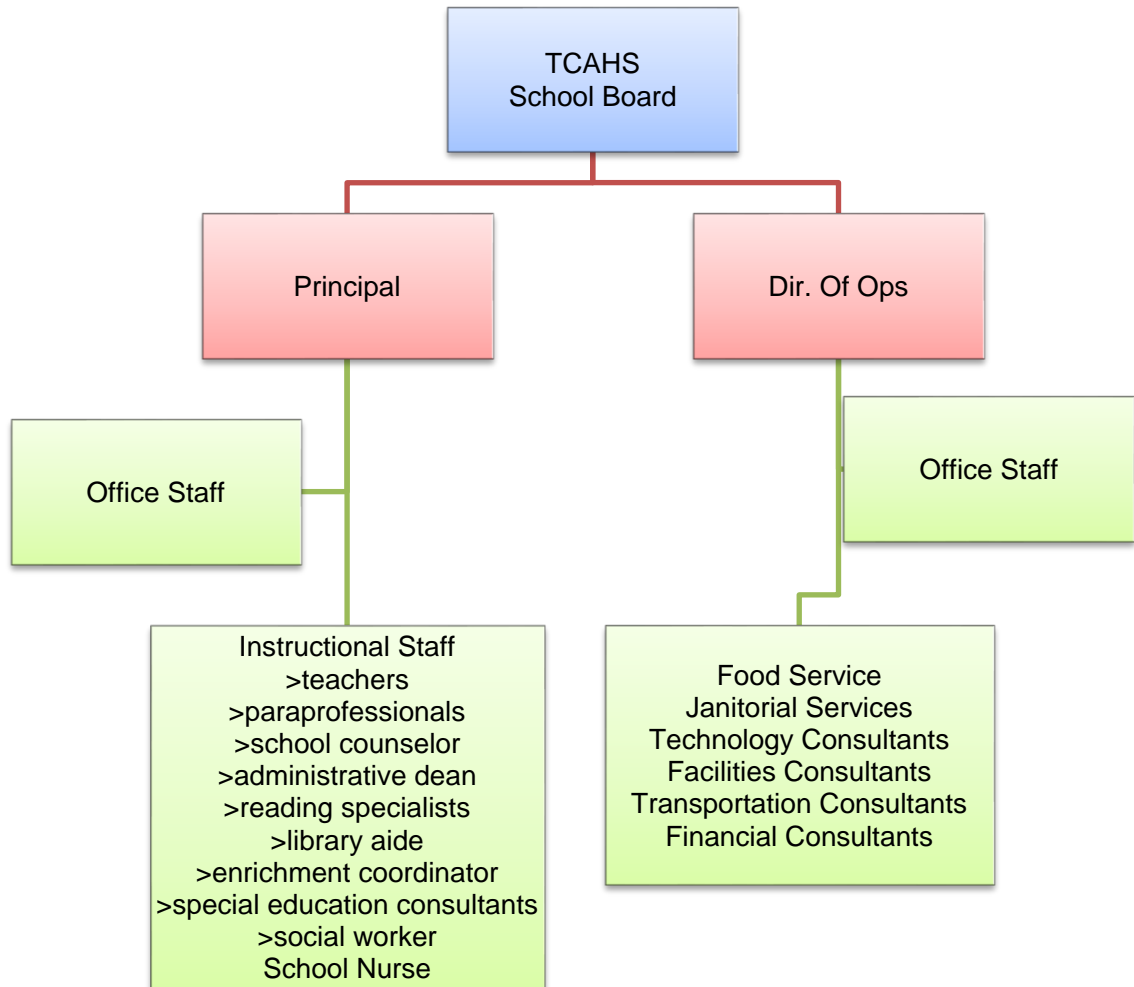
**Teaching Faculty Information**

<b>Staff Member</b>	<b>File Number</b>	<b>Assignment</b>	<b>Yrs. w/ School</b>	<b>Status</b>
Kaari, Katie	404724	Contracted Speech Therapist	1	Returning Fall 2012
Buege, Melissa	428149	French	3.75	Returning Fall 2012
Clark, Lindsey	428664	Math	6	Returning Fall 2012
Hickey, Elizabeth	462843	Special Education	1	Returning Fall 2012
Gould Gourley, Shannon	375103	Academic Support	3	Returning Fall 2012
Hollinger, Rhiannon	440139	Science	4	Returning Fall 2012
Howes, Alexandra	446701	English	3	Returning Fall 2012
Koch, Craig	388277	History	6	Returning Fall 2012
Lindholm, Scott	441065	Physical Education	4	Returning Fall 2012
Miller, Maria	448125	Math	3	Resigned- June 2012
Benson, Brendan	435573	Art	2	Returning Fall 2012
Riebe, Melody	4434433	Special Education	2	Returning Fall 2012
Pullar, Steven	374091	Science	2.5	Resigned- June 2012
Schultz, Nathan	441465	English	3	Returning Fall 2012
Shelhamer, Michael	421650	Social Studies	3	Returning Fall 2012
Peacock (Singer), Rachel	386403	Science	6	Resigned- June 2012 (District Hire)
Talavera, Jessica	437113	Spanish	5	Returning Fall 2012
Carlin, Susan	438512	Contracted Speech Therapist	1	Returning Fall 2012
Garnell, Holly	417843	Counselor	6	Resigned- May 2012 (MDE Hire)
McCall, Maureen	264099	School Social Worker	1	Returning Fall 2012
Dostal, Jon	427733	Music, Band	.5	Returning Fall 2012

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Coughlin, Kevin	331877	Social Studies	0	Hired Fall 2012
Hahn, Stephanie	463500	Science	0	Hired Fall 2012
Corcoran, Tom	469525	Math/Science	0	Hired Fall 2012
Dusek, Samantha	468240	School Counselor	0	Hired Fall 2012
Walters, Emily	447835	Special Education	0	Hired Fall 2012 (was Gen Ed in MS)

**Organizational Chart**



**Twin Cities Academy High School  
4132-07  
2011-2012**

**Student Enrollment and Attrition Rates**

<b>Year</b>	<b>9</b>	<b>10</b>	<b>Attrition Rate</b>		<b>11</b>	<b>12</b>	<b>Attrition Rate</b>
<b>2009-2010</b>	36	38	5%		18	28	0%
<b>2010-2011</b>	46	39	0%		28	16	11%
<b>2011-2012</b>	60	54			28	23	
<b>Estimated 2012-2013</b>	60	54			45	25	

**Admissions**

TCAHS holds open houses and collects applications throughout the year. If we have more applications than space available, we hold a random lottery drawing on February 28<sup>th</sup>. Parents and students are encouraged to visit the school on our shadowing days.

Accepted students will then complete the registration packet, attend a covenant meeting, and participate in new student orientation. The TCAHS Enrollment Application is included.



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**Twin Cities Academy High School**

*A St. Paul Charter High School for Grades 9, 10, 11, and 12*

**2011-2012 Enrollment Application**

**STUDENT INFORMATION**

Last Name \_\_\_\_\_ First Name \_\_\_\_\_

**Current Grade** \_\_\_\_\_ **Fall 2012 Grade** \_\_\_\_\_

Home Address \_\_\_\_\_ Apartment \_\_\_\_\_

City & State \_\_\_\_\_ Zip Code \_\_\_\_\_ Home Phone \_\_\_\_\_

Sibling Currently Enrolled at TCAHS\* \_\_\_\_\_ Yes \_\_\_\_\_ No

**PARENT / GUARDIAN INFORMATION**

Parent / Guardian \_\_\_\_\_ Work Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_ Email \_\_\_\_\_

Parent / Guardian \_\_\_\_\_ Work Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_ Email \_\_\_\_\_

*\*Twin Cities Academy High School's enrollment is independent of Twin Cities Academy. Alumni and sibling preference does not transfer between TCAHS and TCA.*

\_\_\_\_\_  
Signature of Parent / Guardian Date

"A charter school shall enroll an eligible pupil who submits a timely application, unless the number of applications exceeds the capacity of a program, class, grade level, or building. In this case, pupils must be accepted by lot. A charter school shall give preference for enrollment to a sibling of an enrolled pupil and to a foster child of that pupil's parents before accepting other pupils by lot. If a charter school is the only school located in a town serving pupils within a particular grade level, then pupils that are residents of the town must be given preference for enrollment before accepting pupils by lot. A charter school may not limit admission to pupils on the basis of intellectual ability, measures of achievement or aptitude, or athletic ability."MS124d.10 Subd.9.

**If applying for enrollment during the current school year, please contact the school office.**

**OFFICE USE ONLY:**      Date      Received      \_\_\_\_\_      Lottery  
Number \_\_\_\_\_

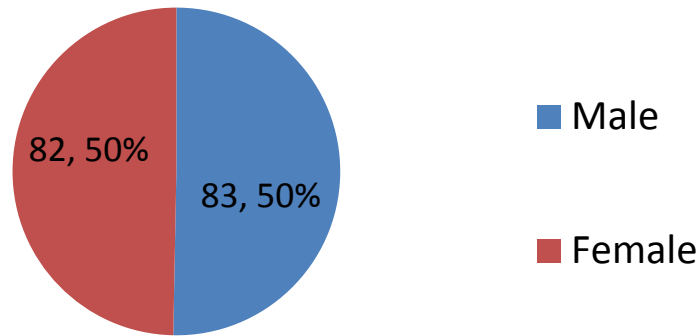
*Lottery Drawing Held February 28th*

**Twin Cities Academy High School  
4132-07  
2011-2012**

**Student Demographics**

<b>Gender</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>	<b>% Total</b>
Grade 9	26	34	60	36%
Grade 10	28	26	54	33%
Grade 11	14	14	28	17%
Grade 12	15	8	23	14%
<b>Total</b>	<b>83</b>	<b>82</b>	<b>165</b>	
<b>%</b>	<b>50%</b>	<b>50%</b>		

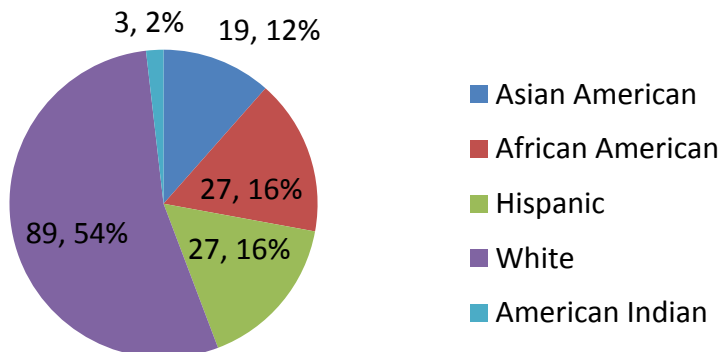
**Student Demographics: Gender**



**TCAHS Ethnicity**

	<b>Asian American</b>	<b>African American</b>	<b>Hispanic</b>	<b>White</b>	<b>American Indian</b>	<b>Total</b>
No. of Students	19	27	27	89	3	<b>165</b>
<b>%</b>	<b>12</b>	<b>17</b>	<b>17</b>	<b>57</b>	<b>2</b>	

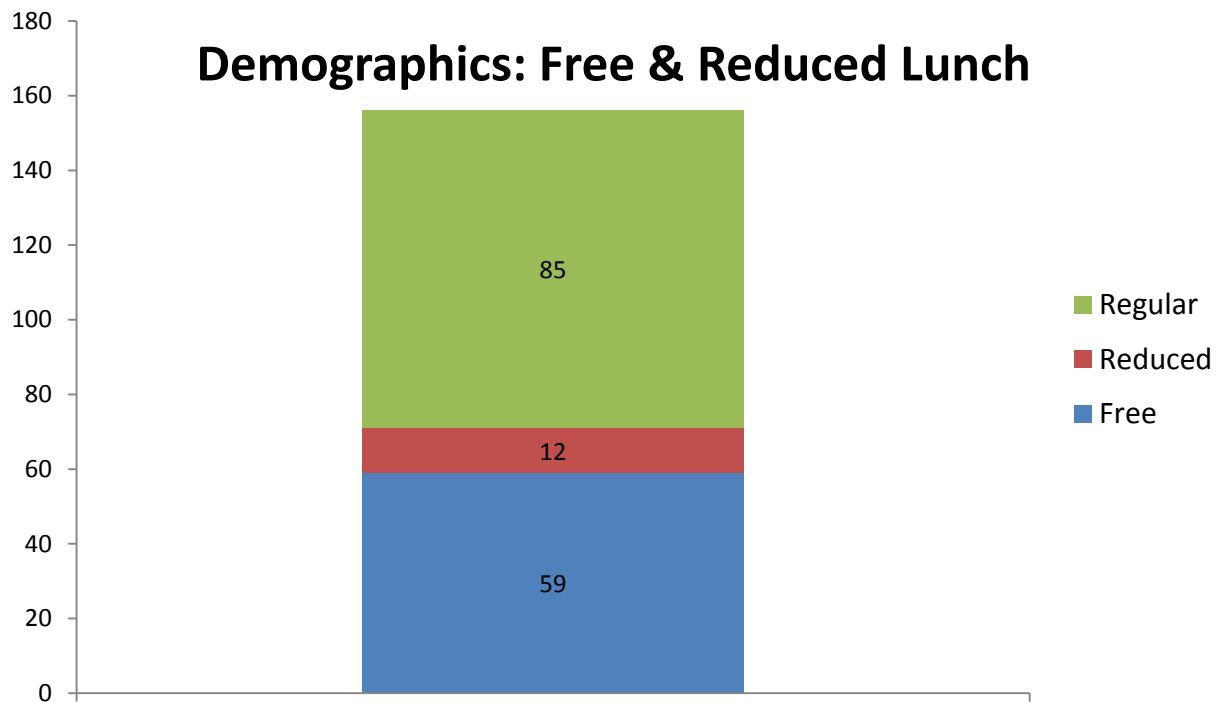
**Student Demographics:  
Ethnicity**



**Twin Cities Academy High School  
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2011-2012**

**Free & Reduced Lunch**

	<b>No. of Students</b>	<b>% to Total School Enrollment</b>
Free Lunch	59	38%
Reduced Lunch	12	8%
Combined Free & Reduced	71	46%

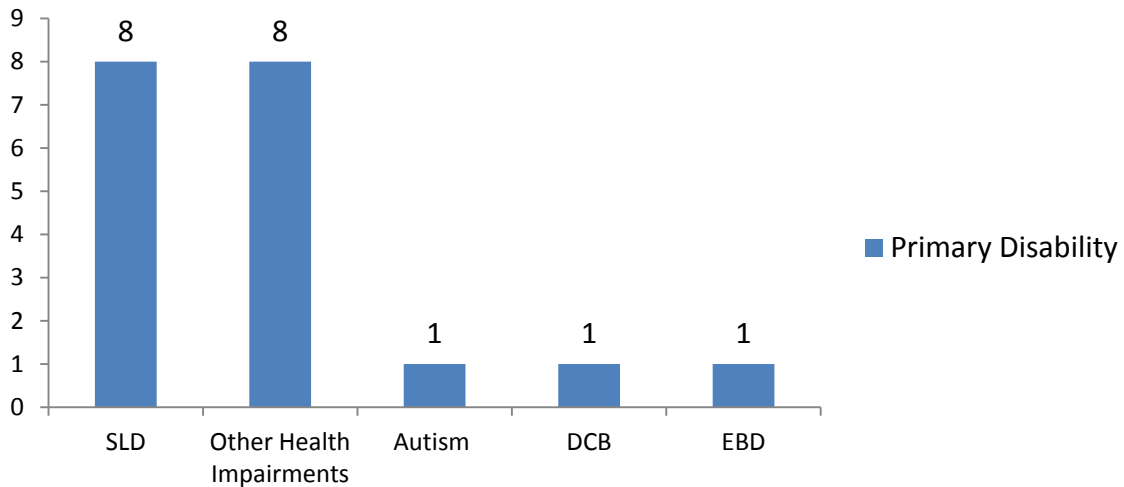


**Twin Cities Academy High School**  
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**Special Education**

No. of Students	% to Total School Enrollment	Primary Disability	Students Per Category
19	12%	<ul style="list-style-type: none"> <li>▪ SLD</li> <li>▪ Other Health Impairments</li> <li>▪ Autism</li> <li>▪ DCD</li> <li>▪ EBD</li> </ul>	8 8 1 1 1

**Demographics: Special Education Population**



**Limited English Proficiency**

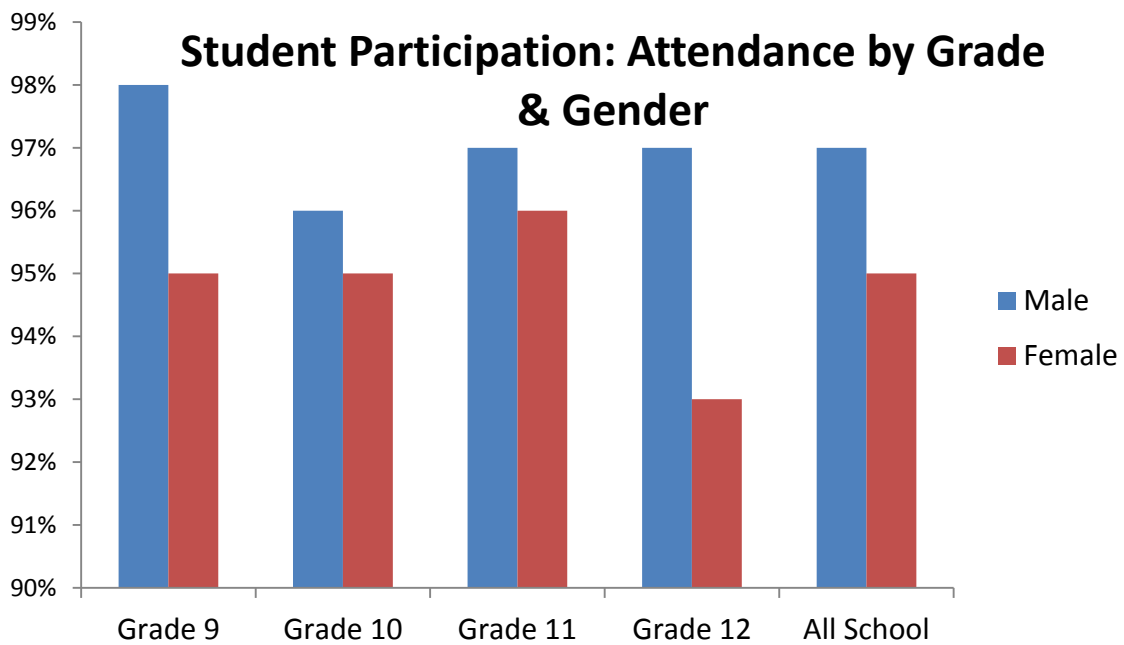
No. of Students	Languages	% to Total
1	Spanish	.5%

**Twin Cities Academy High School  
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**Student Participation**

**Attendance – 175 Day Student Calendar**

	<b>Male</b>	<b>Female</b>	<b>Total Grade</b>
Grade 9	98%	95%	96%
Grade 10	96%	95%	96%
Grade 11	97%	96%	97%
Grade 12	97%	93%	95%
All School	97%	95%	96%



**Twin Cities Academy High School  
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**Mobility**

	<b>Students Enrolled August 2011</b>	<b>Students Enrolled June 2012</b>	<b>Grade Level Retention</b>
Grade 9	52	54	100%
Grade 10	51	50	98%
Grade 11	28	27	96%
Grade 12	23	23	100%
All School	<b>154</b>	<b>154</b>	
<b>All School Retention Rate</b>	<b>100%</b>		

**Academic Program**

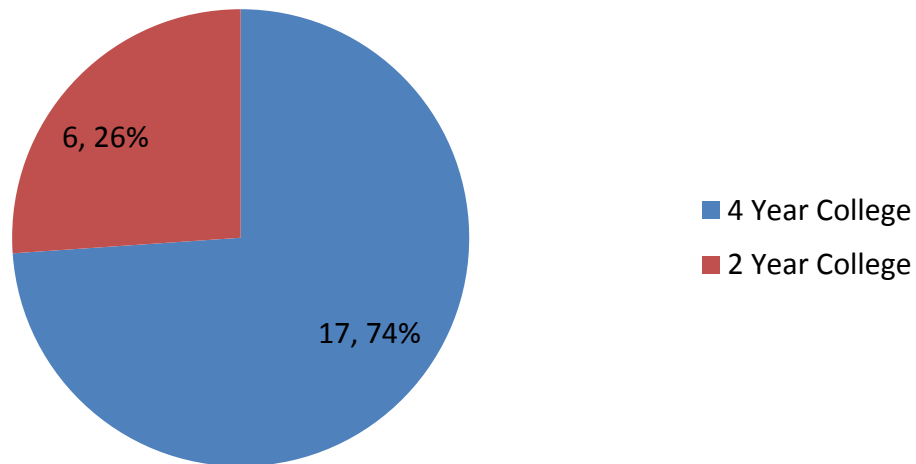
**Graduation Rate: 100%**

We are happy to report that every student enrolled in twelfth grade during the 2011-2012 school year met our graduation requirements.

**Higher Education Fall Acceptance**

- 17/23 at 4-yr college
- 6/23 at 2-yr college
- 23/23 accepted at a postsecondary institution

**2012 College Acceptance**



**Twin Cities Academy High School**  
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**Program Successes**

- 98% of our ninth graders were proficient in Writing (MCA) compared to a state average of 90%.
- 86% of our tenth graders were proficient in Reading (MCA) compared to State average of 80%.
- 50% of our eleventh grade students were proficient in Math (MCA) compared to State average of 43%.
- Twin Cities Academy High School has been named a “Reward School” by the MN Department of Education.
- Twin Cities Academy High School has been named a “Bronze School” by the U.S. News and World Report.
- Twin Cities Academy High School and the University of St. Thomas (authorizer) forged a strong and positive relationship during our first year of authorization.
- After school teacher office hours are highly utilized by the majority of our student body to receive extra assistance from content area teachers.
- Band membership continues to grow. Twenty five (25) students are now participating in band.
- Community Service –Students volunteered over 3,568 hours last year. All school service projects included: Rosewood Estates Nursing Home, Bridging Warehouse, Toys-for-Tots, 2<sup>nd</sup> Harvest Heartland, Books for Africa and other organizations as needed throughout the community. In addition, students volunteered independently of all school volunteering efforts.
- National Honor Society inducted ten (10) students for the 2011-2012 school year.
- The following college readiness tests were administered to our students during the year: ACT, PLAN, PSAT (SAT Prep), and MCIS (Career Inventory). The results of these tests were shared at Parent Teacher Conferences.
- Partnered with Huntington Learning Center to offer a 4 week ACT Prep and Advanced Reading workshop.
- Extended Language Arts instruction for at risk 9<sup>th</sup> graders to 90 minutes daily. Experienced results as high as 98% of our 9<sup>th</sup> graders passed their Writing GRAD exam.

## **Twin Cities Academy High School**

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**2011-2012**

- Surpassed enrollment growth target of 175 students by Fall 2012. We currently have 184 students enrolled for the 2012-2013 school year. As a result, we have added an additional bus (contracted through The Academy of Holy Angels) to better accommodate our students' transportation needs.
- Developed, unified and approved and implemented consistent TCA/TCAHS logos for continuity, marketing and branding purposes.
- Finalized and launched new Twin Cities Academy High School website ([www.twincitiesacademy.org](http://www.twincitiesacademy.org))
- During the 2012-2013 school year, we will continue our partnership with the University of MN College Readiness Program (Ramp Up) to promote college readiness and to assist students in financial and academic college preparation.

### **Program Best Practices**

- Respond to the needs of the students. Provide students with adequate support so that they can experience academic success; looking at past performance and standardized testing results to provide appropriate support classes, remediation, tutoring, modifying instruction and curriculum, etc.
- Set high academic and behavioral expectations for all stakeholders involved with the school. Shared responsibility of all stakeholders.
- Consistently seek parent and student feedback/input as to how we are progressing both in terms of academics and school culture and climate.
- Hold parent education sessions so that parents are highly informed and educated: internet safety, healthy kids & families, financial aid, graduation/credits, PSEO, and college preparation.
- Teachers submit semester course scope and sequences. They are then reviewed to assess progress.
- Our parent and student online portals ensure that community members are well informed in a timely manner regarding assignments, assessments and class progress.
- Schedule general education child study meetings bi-monthly to monitor and identify the needs of students and to formulate a plan for assistance.
- Hold Parent Teacher Conferences three times a year on Saturdays to increase parent participation. The students are required to be present and collaborate in facilitating the session.



## **Twin Cities Academy High School**

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**2011-2012**

- Cultivate a school culture and climate conducive to learning, where everyone makes a contribution.
- Write and review annual goals for teachers, administration, the school and the governing board.
- Incorporate and implement college readiness strategies systematically into school culture and curriculum.
- Testing trends and data are captured and shared with staff. Adjustments and revisions are made to respond to students' needs.
- Mandatory office hours with a licensed instructor for students with two or more failing grades.
- Conduct frequent All School Forums to build a healthy culture and community.

### **Program Challenges and Action Taken**

- **Extra-Curricular Variety and Offerings- Continued**

*Although we continue to make progress, being a small school with limited staff, we struggle in offering a variety of opportunities for students. We continue to be creative with our offerings based on student interest and staffing by collaborating with other schools to provide additional options for our students.*

- **Student Behavior and Respect**

*We continue to work hard to acclimate our students to a culture of respect. We held a Respect Retreat with all students and followed up with activities in Advisory which supported the strategies learned at the workshop. We received positive feedback from students and staff about the experience.*

- **Academic Ability Range- Continued**

*Because we are a secondary school with a rigorous curriculum, it has been a challenge for TCAHS to enroll students who are not performing at grade level. In addition, incoming students often have low expectations of themselves and a very poor work ethic. Academic ability ranges in a classroom from the 2<sup>nd</sup> percentile to the 99<sup>th</sup> percentile, making differentiation and engagement difficult in a general education classroom.*

## **Twin Cities Academy High School**

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**2011-2012**

### **2012-2013 Academic Goals**

- Surpass the State, St. Paul and Minneapolis MCA-II averages in every area of the MCA-II tests: Reading, Writing, Math and Science.
- Increase the percentage of 10<sup>th</sup> graders proficient in Reading using Spring 2012 MCA-II results. Maintain our high 9<sup>th</sup> grade Writing proficiency rate of 95% or higher using Spring 2012 MCA-11 results.
- By introducing and implementing a Data Driven Instructional model, we will increase the overall school proficiency level in mathematics by at least 10%, using Spring 2012 MCA-II results.
- Maintain a high school graduation rate of 100%.
- Using NWEA data, we will analyze the achievement gap data and make curricular/programming changes to begin to address any discrepancies.
- Identify “at-risk” students in math, reading, and writing at the beginning of the school year and implement year-long interventions to ensure student success during their freshman year. Track trends for these students to be sure they are on track for graduation at the end of the school year.

### **Non-Academic Goals**

- Ensure a smooth and efficient transition of leadership due to an administrative retirement at the end of the 2011-2012 school year.
- Continue to structure, implement and redefine the Co-Leadership Model (Principal and Director of Operations) that was designed, approved and implemented by our school board.
- Increase student daily attendance average to 98% for the 2012-2013 school year.
- Provide a school culture and climate that is free of drugs, violence and weapons.
- Enrollment retention: attrition rate to less than 10%
- Continue to adequately plan for a student enrollment increase (goal is an additional 2%).
- Increase community outreach/involvement/visibility in our neighborhood.
- Staff Development- Formulate and implement a staff development plan surrounding Data Driven Instruction and instructional observations/development. Encourage Teachers to attend a minimum of one staff development workshop outside of school in their subject area next school year.
- Begin the 3-5 year Strategic Planning process in conjunction with staff, administration and school board.

**Twin Cities Academy High School**  
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**Innovation and Implementation Practices**

During the 2012-2013 school year, Twin Cities Academy High School will be launching several new initiatives to support student achievement and growth. The first is to begin implementing a data-driven instructional model for all content areas beginning with math and language and moving to the other disciplines throughout the year. During the summer of 2012 the entire team of math teachers met to review the current curriculum and course scope and sequence. In so doing, the math faculty discovered several areas for improvement as we matched the current curriculum to the state standards. After reviewing the curriculum, the math department has designed curriculum-based measures to be administered to all students every four to five weeks. The administration will meet regularly with the math faculty to review the results of the assessments and modify instruction as needed to ensure that all students are growing towards and hopefully surpassing the Minnesota state mathematics standards.

The language arts and social studies faculty will also be engaged in developing a data-driven instructional model. Faculty in these disciplines are reviewing the Common Core standards 6-12 and ensuring that the current curriculum and course scope and sequence meets these standards. After completing the review of current curriculum and instruction, faculty, along with administration, will ensure that all standards are met throughout the course sequences. The language arts and social studies faculty will be developing curriculum-based measurements to be conducted every four to five weeks for all students. These assessments will be reviewed with administration to ensure student achievement is growing and meeting the Common Core standards.

Further in order to ensure the quality of instruction in all classrooms, in collaboration with teachers, the current administration is designing a teacher leadership and evaluation model focused on student achievement. All teachers in the 2012-2013 school year will be evaluated at least two times (three times for teachers new to their profession per the statute) using an evaluation rubric based on Charlotte Danielson's model and a rubric provided by a 90-90-90 school. This evaluation process will provide the data to support future teacher performance pay and provide the beginnings of a framework for a Q-Comp plan for the 2013-2014 school year. In addition, a teacher leadership team will be established in the 2012-2013 school year and will provide the framework for the career-ladder requirements of a Q-Comp plan. A Q-Comp plan will be submitted in the 2012-2013 school year to the MDE in hopes of implementation in the 2103-2014 school year.

Lastly, as a part of focusing on "beating the achievement gap" diagnostic reading testing is being done for all sixth, seventh, and eighth grade students. For those students showing one to two grade levels below will be placed in extensions classes, three or more grade levels additional testing will be done to identify specific areas of need and a team meeting will be held with the Reading Specialist, Special Education teachers (if applicable) English teachers, and administration to develop a reading intervention plan. This is the beginning of our RTI model which we will be implementing related to reading in the 2012-2013 school year.

**Twin Cities Academy High School  
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2011-2012  
School Academic Accountability Measurement & Results**

- MCA / Grad 2012 (Writing/Reading/Math/Science)

**MCA II/III Results 2012**

Grade 9 – WRITTEN COMPOSITION

	2011-2012	2010-2011	2009-2010
	Proficient	Proficient	Proficient
TCAHS	98%	98% (48/49)	97% (34/35)
State	92%	89%	90%
St. Paul			75%
Minneapolis			77%
Students Tested	54	49	35

Grade 10 - READING

	2011-2012	2010-2011	2009-2010
	Proficient	Proficient	Proficient
TCAHS	86%	80% (85%) (31/39)	100% (89%) (36/36)
State	80%	75%	75%
St. Paul			49%
Minneapolis			54%
Students Tested	50	39	36

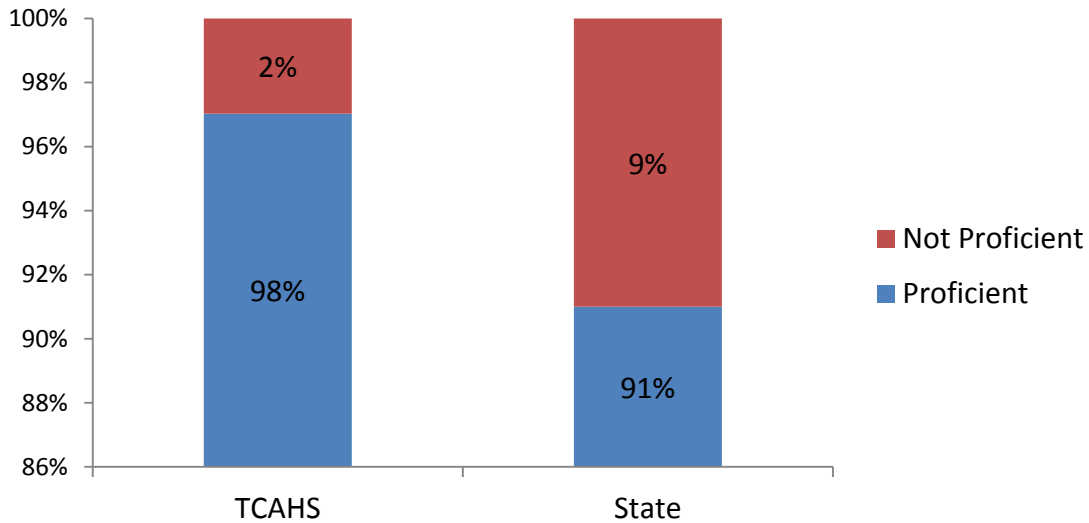
Grade 11 - MATH

	2011-2012	2010-2011	2009-2010
	Proficient	Proficient	Proficient
TCAHS	50%	50% (65%) (17/26)	94% (81%) (15/16)
State	43%	59%	43%
St. Paul			26%
Minneapolis			30%
Students Tested	27	26	16

SCIENCE

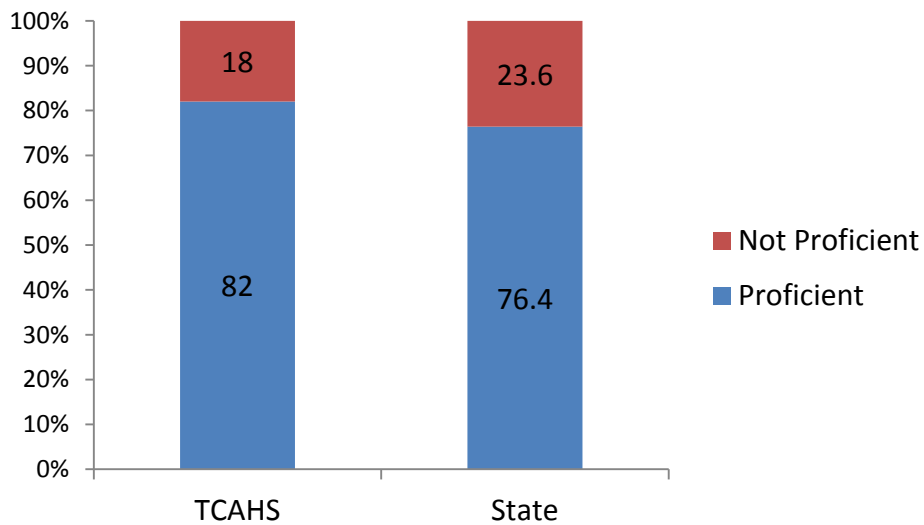
	2011-2012	2010-2011	2009-2010
	N/A	Proficient	Proficient
TCAHS		79%	69%
State		54%	52%
St. Paul			29%
Minneapolis			32%
Students Tested		51	13

**Twin Cities Academy High School  
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2011-2012  
MCA-II Writing  
Grade 9**



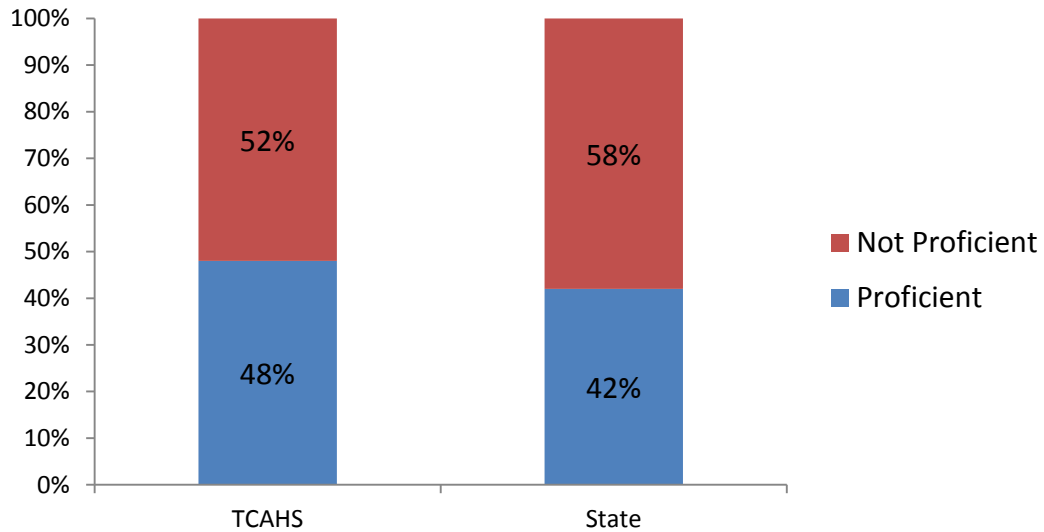
<b>MCA-II GRAD Writing</b>	<b>Proficient</b>	<b>Not Proficient</b>	<b># Not Passed</b>
<b>TCAHS</b>	98%	2%	1
<b>State</b>	91%	9%	

**MCA-II Reading  
Grade 10**



<b>MCA-II GRAD READING</b>	<b>Proficient</b>	<b>Not Proficient</b>	<b># Not Passed</b>
<b>TCAHS</b>	82%	18%	7
<b>State</b>	76.4%	23.6%	

**Twin Cities Academy High School  
4132-07  
2011-2012  
MCA-III Math  
Grade 11**



<b>MCA-II MATH</b>	<b>Proficient</b>	<b>Not Proficient</b>	<b># Not Passed</b>
<b>TCAHS</b>	48%	52%	9
<b>State</b>	42%	58%	

**Other Accountability Measures**

- Student Retention  
*97% of our students remained enrolled September through June.*
- Student Volunteer Hours: Individual Community Service  
*Students logged over 3,568 volunteer hours last year, making a difference in their community and neighborhood.*
- Annual Daily Student Attendance  
*On a daily basis, at least 96% of our students are in attendance.*
- Administer the NWEA to satisfy new requirement by the University of St. Thomas (authorizer).
- Implement the board approved Co-Leadership model.
- Fall, Winter & Spring Parent Teacher Conferences Attendance  
*Parent teacher conferences are held three times a year on Saturday. Parent attendance averages 91%. Both parents in attendance averaged 50%.*

**Twin Cities Academy High School**  
**4132-07**  
**2011-2012**

**School Finances**

Twin Cities Academy High School does not employ an outside agency or business manager. Administration manages finances for the school. Our significant financial challenge this year was monitoring our cash flow given the state's holdback.

**Fund Balance**

The un-audited balance as of June 30<sup>th</sup>, 2012 is \$294,769.  
 2011-2012 Annual Audit Report – (Submitted After Audit Completion)  
 MMKR Certified Public Accountants & Co.  
 55353 Wayzata Blvd. Suite 410  
 Minneapolis, MN

**Budget**

Twin Cities Academy High School

**Revenue**

							BUDGET	BUDGET	ACTUAL		
							2012-2013	2011-2012	2010-2011	2009-2010	
<b>Description</b>											
01	005	000	000	060	000	Student Activity	25,000	16,500	17,748	12,852	
01	005	000	000	096	000	Gifts / Donations	5,500	5,500	35,302	23,694	
01	005	000	000	211	000	General Education	1,357,000	1,068,718	889,613	728,035	
01	005	000	000	360	000	Special Education	75,000	55,000	51,078	42,644	
01	005	000	419	400	000	Spec Ed Flow Thru	15,000	23,500	33,521	0	
01	005	000	348	300	000	Charter Lease Aid	200,340	200,340	188,100	163,860	
01	005	216	401	400	000	Title I	22,680	16,964	11,680	0	
01	005	204	414	400	000	Title II	2,180	1,954	2,323	2,244	
01	005	206	433	400	000	Title IV	0	0	0	176	
01	010	420	000	480	400	IDEA	-	-	4,006		
01	005	000	000	092	000	Interest	50	100	35	197	
01	000	000	000	000	099	Misc	500	500	4,562	6,564	
01	000	000	859	000	000	Charter Grant	0	0	90,787	186,788	
01	000	000	000	152	400	Stimulus			25,465		
							<b>1,703,250</b>				
								<b>1,389,076</b>	<b>1,354,219</b>	<b>1,167,054</b>	
02	000	000	000	099	000	Lunch (Collection)	16,500	15,150	17,968	12,118	
02	000	000	000	471	000	Reg Lunch	3,500	2,510	3,225	2,150	
02	000	000	701	472	000	Free & Reduced-Fed	20,000	12,500	15,799	9,639	
02	000	000	701	300	000	State Revenue	1,500	1,500	1,488	1,032	
02	000	000	000	649	000	Perm Trans Fund	3,000	3,000	-	852	
02	000	000	701	473	000	Commodity	0	0	951	1,225	
							<b>44,500</b>	<b>34,660</b>	<b>39,431</b>	<b>27,016</b>	

**Twin Cities Academy High School**  
**4132-07**  
**2011-2012**

<b>General Revenue</b>							<b>1,747,750</b>	<b>1,423,736</b>	<b>1,393,650</b>	<b>1,194,070</b>	
01	005	000	000	451	000	Federal Start Up	0	0		0	
01	005	000	000	000	000	Walton Grant	0	0	0	12,317	
<b>Total Revenue</b>							<b>1,747,750</b>		<b>1,423,736</b>	<b>1,393,650</b>	<b>1,206,387</b>
											<b>1,255,712</b>
<b>Student Enrollment</b>							<b>175</b>	<b>155</b>	<b>123</b>		<b>114</b>

**Twin Cities Academy High School**

**Expenditures**

							<b>2012-2013</b>	<b>2011-2012</b>	<b>2010-2011</b>
							<b>Budget</b>	<b>Budget</b>	<b>ACTUAL</b>
<b>Board</b>									
01	005	010	000	366	000	Travel / Conferences	\$110	\$750	\$795
01	005	010	000	305	000	Contracted Services	\$500	\$0	\$0
01	005	010	000	401	000	General Supplies	\$25	\$25	\$0
01	005	010	000	820	000	Dues & Membership	\$125	\$125	\$0
01	005	010	000	899	000	Misc. Expenses	\$25	\$25	\$0
							<b>\$785</b>	<b>\$925</b>	<b>\$795</b>
<b>Administration</b>									
01	010	050	000	110	000	Salary	\$63,205	\$93,105	\$26,707
01	010	050	000	185	001	Salary Bonuses	\$0	\$0	\$0
01	010	050	000	210	000	FICA	\$4,835	\$5,014	\$2,010
01	010	050	000	218	000	TRA	\$3,792	\$5,586	\$1,499
01	010	050	000	220	000	Employment Insurance	\$2,250	\$6,810	\$2,551
01	010	050	000	220	000	Insurance Benefits	\$0	\$6,810	\$0
01	010	050	000	270	000	Workmen's Comp	\$0	\$0	\$0
01	010	050	000	366	000	Travel / Conference	\$750	\$0	\$0
01	010	050	000	820	000	Dues & Membership	\$1,000	\$500	\$125
01	010	050	000	899	000	Misc. Expenses	\$100	\$100	\$44
							<b>\$75,932</b>	<b>\$117,925</b>	<b>\$32,936</b>
<b>Director of Operations</b>									
01	005	110	000	110	000	Salary	29,900	27,560	35,000
01	005	110	000	185	001	Salary Bonuses	0	0	
01	005	110	000	210	000	FICA	2,287	2,108	2,675
01	005	110	000	218	000	PERA	2,168	1,998	1,925
01	005	110	000	220	000	Employment Insurance	2,250	2,250	2,551
01	005	110	000	220	000	Insurance Benefits	7,068	6,810	
01	005	110	000	366	000	Travel / Conference	750		
01	005	110	000	820	000	Dues & Membership	500		
							<b>44,923</b>	<b>40,726</b>	<b>42,151</b>
<b>General Administrative</b>									
01	005	105	000	170	000	Secretary	\$30,000	\$20,500	\$9,112
01	005	105	000	185	000	Other Salary	\$0	\$0	\$0
01	005	105	000	210	000	FICA	\$2,295	\$1,568	\$697
01	005	105	000	214	000	PERA	\$2,175	\$1,486	\$635
01	005	110	000	220	000	Employment Insurance	\$2,600	\$2,531	\$2,551
01	005	105	000	270	000	Workmen's Comp	\$580	\$0	\$0
01	005	110	000	220	000	Insurance Benefits	\$7,068		\$1,336
01	005	105	000	305	000	Consulting Fee Services	\$2,700	\$2,795	\$2,662



## Twin Cities Academy High School

**4132-07**

**2011-2012**

01	005	105	000	305	001	Advertising & Marketing	\$4,500	\$4,500	\$506
01	005	105	000	320	000	Communications Services	\$1,700	\$3,581	\$3,410
01	005	105	000	370	000	Lease Transactions	\$7,500	\$8,449	\$8,046
01	005	105	000	329	000	Postage	\$3,700	\$3,600	\$634
01	005	105	000	401	000	General Supplies	\$6,500	\$6,500	\$2,992
01	005	105	000	899	000	Misc. Expenses	\$100	\$100	\$1,045
							<b>\$71,418</b>	<b>\$55,610</b>	<b>\$33,627</b>

**Business Services**

01	005	110	000	170	000	Accountant/Bus Mang	\$23,363	\$22,464	\$27,961
01	005	110	000	185	000	Other Salary	\$0	\$0	\$0
01	005	110	000	210	000	FICA	\$1,787	\$1,718	\$2,524
01	005	110	000	214	000	PERA	\$1,694	\$1,629	\$2,101
01	005	110	000	270	000	Workmen's Comp	\$605	\$605	\$150
01	005	110	000	305	000	Contract/Fee Services	\$33,600	\$28,652	\$20,246
01	005	110	000	305	01	Legal	\$3,098	\$2,950	\$2,810
01	005	110	000	350	000	Office Repairs/Mainten	\$0	\$0	\$0
01	005	110	000	366	000	Travel	\$0	\$0	\$0
01	005	110	000	530	000	Equipment	\$221	\$210	\$200
01	005	110	000	401	000	Non-Instructional	\$299	\$285	\$271
01	005	110	000	899	000	Misc. Expenses	\$576	\$549	\$522
01	005	110	000	740	000	Loan Interest Payment	\$4,500	\$4,500	\$5,871
01	005	110	000	820	000	Dues/Membership	\$3,100	\$3,100	\$100
							<b>\$72,842</b>	<b>\$66,662</b>	<b>\$62,757</b>

**2012-2013**

**2011-2012**

**2010-2011**

**General Secondary**

01	010	211	000	140	000	Salary	\$444,000	\$352,789	\$345,244
01	010	211	000	185	01	Salary Bonuses	\$10,700	\$0	\$9,850
01	010	211	000	185	02	Degree Program	\$1,200	\$1,200	\$1,200
01	010	211	000	185	03	Academic Bonus	\$6,000	\$0	\$0
01	010	211	000	145	000	Substitute Teachers	\$7,500	\$4,000	\$3,858
01	010	211	000	210	000	FICA	\$35,909	\$26,988	\$26,747
01	010	211	000	218	000	TRA	\$28,164	\$21,167	\$20,861
01	010	211	000	220	000	Insurance Benefits	\$63,450	\$54,125	\$34,092
01	010	211	000	270	000	Workers Comp	\$3,500	\$3,290	\$4,244
01	010	211	000	280	000	Unemployment Insurance	\$2,200	\$2,095	\$2,340
01	010	211	000	401	000	Non-Instruct Supplies	\$5,100	\$5,100	\$3,558
01	010	211	000	401	000	Clothing	\$3,500	\$1,508	\$1,436
01	010	211	000	430	000	Instructional Supplies	\$1,000	\$900	\$1,004
01	010	211	000	460	000	Textbooks	\$3,000	\$2,500	\$635
01	010	211	000	530	000	Equipment	\$600	\$294	\$280
01	010	211	000	394	000	Student Activities	\$12,000	\$9,827	\$5,008
01	010	211	000	305	001	School Yearbook	\$5,500	\$2,109	\$2,009
01	010	211	733	360	000	Transportation (Fld Trips)	\$6,000	\$5,000	\$3,963
01	010	211	000	820	000	Dues	\$193	\$184	\$175
01	010	211	000	899	000	Misc. Expenses	\$9	\$8	\$8
							<b>\$639,525</b>	<b>\$493,085</b>	<b>\$466,511</b>

**Mathematics**

01	010	256	000	430	000	Instructional Materials	\$800	\$650	\$0
01	010	256	000	460	000	Textbooks	\$1,200	\$950	\$0
01	010	256	000	555	000	Equipment	\$0	\$0	\$0
							<b>\$2,000</b>	<b>\$1,600</b>	<b>\$0</b>

**Twin Cities Academy High School**  
**4132-07**  
**2011-2012**

**Natural Sciences**

01	010	260	000	430	000	Instructional Materials	\$1,500	\$650	\$254
01	010	260	000	460	000	Textbooks	\$1,200	\$1,250	\$1,040
01	010	260	00	530	00	Equipment	\$0	\$0	\$0
							<b>\$2,700</b>	<b>\$1,900</b>	<b>\$1,294</b>

**Social Sciences**

01	010	270	000	430	000	Instructional Materials	\$700	\$400	\$0
01	010	270	000	460	000	Textbooks	\$650	\$500	\$0
							<b>\$1,350</b>	<b>\$900</b>	<b>\$0</b>

**English**

01	010	220	000	430	000	Instructional Materials	\$600	\$600	\$764
01	010	220	000	460	000	Textbooks	\$3,500	\$3,500	\$2,014
							<b>\$4,100</b>	<b>\$4,100</b>	<b>\$2,778</b>

**Special Education**

01	010	407	740	140	000	Salary	\$84,402	\$39,653	\$40,083
01	010	407	740	143	000	Para	\$25,000	\$18,500	\$23,286
01	010	407	740	210	000	FICA	\$8,369	\$4,449	\$4,951
01	010	407	740	214	000	PERA	\$1,813	\$1,341	\$1,095
01	010	407	740	218	000	TRA	\$5,064	\$2,379	\$2,673
01	010	407	740	220	000	Insurance Benefits	\$8,171	\$6,810	\$4,796
01	010	407	740	305	000	Contracted Services	\$15,000	\$8,925	\$6,553
01	010	407	740	401	000	Non-Instructional	\$500	\$500	\$1,722
01	010	407	740	430	000	Instructional Materials	\$182	\$173	\$165
01	010	407	740	366	000	Conferences/Travel	\$200	\$200	\$250
01	010	407	740	530	000	Equipment	\$250	\$250	\$0
01	010	407	740	460	000	Textbooks	\$200	\$200	\$125
01	010	401							
							<b>\$149,151</b>	<b>\$83,380</b>	<b>\$85,699</b>

**2012-2013      2011-2012      2010-2011**

**Curriculum Development**

01	010	610	000	170	000	Salary	\$2,500	\$0	\$0
01	010	610	000	210	000	FICA	\$191	\$0	\$0
01	010	610	000	218	000	TRA	\$150	\$0	\$0
01	010	610	000	305	000	Contracted Services	\$3,500	\$0	\$0
01	010	610	000	430	000	Instructional Supplies	\$250	\$250	\$0
01	010	610	000	899	000	Misc. Expenses	\$100	\$100	\$0
							<b>\$6,691</b>	<b>\$350</b>	<b>\$0</b>

**Library Services**

01	010	620	000	143	000	Licensed Support	\$0	\$0	\$0
01	010	620	000	210	000	FICA	\$0	\$0	\$0
01	010	620	000	218	000	TRA	\$0	\$0	\$0
01	010	620	000	270	000	Worker Comp	\$0	\$0	\$0
01	010	620	000	305	000	Contracted Services	\$10,000	\$6,298	\$3,617
01	010	620	000	401	000	General Supplies	\$53	\$50	\$48
01	010	620	000	470	000	Library Books/Materials	\$31	\$29	\$28
01	010	620	000	530	000	Equipment	\$500	\$500	\$300
01	010	620	000	555	000	Technology Equipment	\$15,500	\$8,500	\$2,037
01	010	620	000	899	000	Misc. Expenses	\$110	\$105	\$100
							<b>\$26,194</b>	<b>\$15,483</b>	<b>\$6,130</b>

**Staff Development**

01	010	640	306	305	000	Professional Services	\$3,000	\$1,200	\$1,569
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## Twin Cities Academy High School

**4132-07**

**2011-2012**

01	010	640	306	366	000	Travel / Conferences	\$4,500	\$3,000	\$4,211
01	010	640	306	460	000	Texts/Resources	\$250	\$250	\$236
01	010	640	306	899	000	Misc. Expenses	\$50	\$50	\$50
							<b>\$7,800</b>	<b>\$4,500</b>	<b>\$6,067</b>
<b>Counseling / Guidance</b>									
01	010	710	000	140	000	Salary	\$32,400	\$34,406	\$36,147
01	010	710	000	210	000	FICA	\$2,479	\$2,632	\$3,046
01	010	710	000	218	000	TRA	\$1,944	\$2,064	\$2,183
01	010	710	000	305	000	Contracted Services	\$1,500	\$1,500	\$360
01	010	710	000	366	000	Travel / Conferences	\$350	\$350	\$462
01	010	710	000	220	000	Insurance	\$7,086	\$4,944	\$6,199
01	010	710	000	430	000	Instructional Supplies	\$600	\$600	\$676
01	010	710	000	530	000	Equipment	\$100	\$100	\$318
01	010	710	000	461	000	Standardized Tests	\$2,500	\$1,750	\$1,751
01	010	710	000	820	000	Dues	\$750	\$750	\$3,208
							<b>\$49,709</b>	<b>\$49,096</b>	<b>\$54,350</b>
<b>Social Work Services</b>									
01	010	740	000	140	000	Salary	\$12,500	\$200	\$0
01	010	740	000	210	000	FICA	\$956	\$15	\$0
01	010	740	000	214	000	PERA	\$906	\$15	\$0
01	010	740	000	401	000	Non-Instruct Supplies	\$750	\$100	\$0
							<b>\$15,113</b>	<b>\$330</b>	<b>\$0</b>
<b>Co-Curricular</b>									
01	010	291	000	170	000	Salary	\$18,500	\$16,237	\$0
01	010	291	000	210	000	FICA	\$1,415	\$1,242	\$0
01	010	291	000	214	000	PERA	\$1,341	\$1,177	\$0
01	010	291	000	270	000	Worker's Comp	\$100	\$100	\$0
01	010	291	000	305	000	Consulting Fee Services	\$9,500	\$8,763	\$34,340
01	010	291	000	430	000	Non-Instruct Supplies	\$25	\$25	\$0
01	010	291	000	820	000	Membership/Dues	\$750	\$500	\$400
01	010	291	000	899	000	Misc Expense	\$100	\$100	\$0
							<b>\$31,732</b>	<b>\$28,144</b>	<b>\$34,740</b>
<b>Health Services</b>									
01	010	720	000	305	000	Contracted Services	\$1,200	\$1,200	\$1,216
01	010	720	000	401	000	Supplies	\$50	\$50	\$43
							<b>\$1,250</b>	<b>\$1,250</b>	<b>\$1,259</b>
<b>Facilities</b>									
01	010	850	348	370	000	Building Lease	<b>\$222,600</b>	<b>\$222,600</b>	<b>\$209,000</b>
							<b>2012-2013</b>	<b>2011-2012</b>	<b>2010-2011</b>
<b>Transportation</b>									
01	010	760	720	360	000	Contracted Transportation	<b>\$140,455</b>	<b>\$122,472</b>	<b>\$94,504</b>
<b>Operations &amp; Maintenance</b>									
01	010	810	000	170	000	Custodians	\$12,480	\$11,500	\$9,242
01	010	810	000	185	000	Other Salary	\$0	\$0	\$0
01	010	810	000	210	000	FICA	\$955	\$880	\$727
01	010	810	000	214	000	PERA	\$905	\$834	\$649
01	010	810	000	270	000	Worker's Comp	\$330	\$305	\$0
01	010	810	000	305	000	Contracted Services	\$9,500	\$8,148	\$7,760
01	010	810	000	305	001	Security	\$3,500	\$3,347	\$807
01	010	810	000	330	000	Utility Services	\$20,019	\$19,065	\$18,158
01	010	810	000	350	000	Repairs & Maintenance	\$12,500	\$4,000	\$6,138
01	010	810	000	401	000	Supplies	\$4,100	\$4,100	\$4,376
01	010	810	000	530	000	Equipment	\$3,000	\$500	\$0

**Twin Cities Academy High School  
4132-07  
2011-2012**

							<b>\$67,289</b>	<b>\$52,679</b>	<b>\$47,857</b>
<b>Insurance</b>									
01	010	940	000	340	000	Property & Liability Insurance	<b>\$6,250</b>	<b>\$6,100</b>	<b>\$7,504</b>
							<b>2012-2013</b>	<b>2011-2012</b>	<b>2010-2011</b>
<b>Food Services</b>									
02	010	770	701	170	000	Cooks	\$11,036	\$0	\$0
02	010	770	701	185	000	Other Salary	\$0	\$0	\$0
02	010	770	701	210	000	FICA	\$844	\$0	\$0
02	010	770	701	214	000	PERA	\$662	\$0	\$0
02	010	770	701	270	000	Worker's Comp	\$200	\$0	\$0
02	010	770	701	305	000	Contracted Services	\$750	\$750	\$198
02	010	770	701	401	000	General Supplies	\$1,630	\$1,630	\$1,071
02	010	770	701	490	000	Food	\$40,000	\$26,500	\$30,215
02	010	770	701	490	001	Staff Lunches	\$0	\$0	\$0
02	010	770	701	495	000	Milk	\$3,400	\$3,400	\$3,821
							<b>\$45,030</b>	<b>\$32,280</b>	<b>\$35,304</b>
<b>Fund Transfer</b>									
01	010	950	000	910	000	Funds Transfer	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>
<b>Title 1</b>									
01	010	216	401	140	000	Salary	\$15,000	\$12,500	\$8,371
01	010	216	401	210	000	FICA	\$960	\$960	\$0
01	010	216	401	218	000	TRA	\$750	\$750	\$0
01	010	216	401	305	000	Consulting	\$0	\$0	\$0
01	010	216	401	401	000	Non-Instructional Supplies	\$1,254	\$1,254	\$331
01	010	216	401	430	000	Instructional Supplies	\$4,116	\$900	\$850
01	010	216	401	460	000	Textbooks	\$600	\$600	\$2,128
							<b>\$22,680</b>	<b>\$16,964</b>	<b>\$11,680</b>
<b>Title II</b>									
01	010	204	414	305	000	Consulting Fees	\$500	\$500	\$0
01	010	204	414	430	000	Instructional Supplies	\$200	\$200	\$0
01	010	204	414	366	000	Travel/Conferences	\$680	\$654	\$1,094
01	010	204	414	389	000	Teacher Tuition	\$800	\$600	\$1,428
							<b>\$2,180</b>	<b>\$1,954</b>	<b>\$2,522</b>
<b>Title IV</b>									
01	010	206	433	305	000	Fee for Service	\$0	\$0	<b>\$0</b>
<b>Total Expenditures</b>							<b>\$1,712,699</b>	<b>\$1,382,364</b>	<b>\$1,197,315</b>
<b>Revenue</b>							<b>\$1,747,750</b>	<b>\$1,423,736</b>	<b>\$1,393,650</b>
<b>Fund Balance</b>							<b>\$35,051</b>	<b>\$41,372</b>	<b>\$190,604</b>

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**Twin Cities Academy High School**  
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**Accounting Internal Control Procedures:**

**Record Cash Receipts:**

1. All cash and checks must be secured and safeguarded in our metal locked safe in the main office by the office manager, administrative assistant, director of operations and principal.
2. Deposits are to be made to the bank in a timely manner by the director of operations. Money held in the office is at higher risk of being stolen or lost.
3. To enhance the internal control over money, a segregation of duties occurs so that errors or irregularities are prevented or promptly detected. The duty of one employee provides a cross-check of the work of one or more other employees. The office manager collects checks and cash from parents, students, and teachers. The checks are deposited electronically at the school via EZ-Deposit by the office manager. A written report is submitted six months as reference. All checks are endorsed using the school stamp to limit the possibility of fraud. All checks are voided and placed on file for deposited by the director of operations. The total of the deposit should also agree with the total on the cash receipt received from the bank. The director of operations compares both the cash and check deposits to the monthly bank statements.
4. Any time cash is received, a pre numbered receipt is issued. There must be a unique number associated with each transaction. The office must retain a duplicate copy that contains the same preprinted numbers and information as the original. All receipt numbers must be accounted for in order to provide a reconciliation of cash received, receipts written, and actual deposit made. This information also provides an audit trail for review by either internal or external auditors.
5. All cash received is counted and recorded on a deposit slip by the director of operations and hand delivered to be deposited at the bank. No money is to be withheld from a deposit in order to cash personal checks or to purchase miscellaneous items for the school. Purchases made in this manner reduce the amount of revenue and expenditures reported and weaken the internal control procedures. the director of operations shall drive to the bank to limit the possibility of theft. The bank receipt is then forwarded to the accountant.
6. Below are the instructions on how to complete a "Deposit Form". This form accompanies all money that is deposited at the bank. TCAHS should retain a copy of this form. A comparison of the account numbers and amounts on the deposit form and the bank receipt needs to occur. All cash receipts should be retained by TCAHS.

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**Instructions on how to complete the "Deposit Form"**

1. Fill in the date of the preparation of the form.
2. Enter the proper area that is to be credited. Lunch, Student Activities, Annual Fund, etc.
3. Fill out a deposit form by indicating the dollar amount of cash. All currency needs to be sorted by denomination. Do not include coins.
4. Enter the total amount of the deposit.
5. Attach cash and take to the bank.

**EZ Deposit Instructions**

As checks are received they are electronically deposited (scanned) by the office manager. A written report is compiled and submitted to the principal. The principal attaches a copy of the report to a bank deposit slip and forwards it to the accountant.

Open the Internet and type in the following address:

<https://koweb.cfcrapidcapture.com/WDDL/Login.aspx?ReturnUrl=%2fWDDL%2fDefault.aspx>

Log in using the user name and password given by Park Midway Bank.

1. Click **Capture Deposits**. Choose the desired account from the dropdown list. Type in the amount of the deposit under **Amount**. Choose the date for the deposit under **Processing Date**. Click **Create Deposit**.
2. Click **Scanning** and start putting checks into the scanner. Each check will be listed as it scans. If there are errors to be corrected, double click the cell with the issue and manually repair. A Green Check mark indicates the check was read and no issues were detected. If the transaction is out of balance, you will need to check the amounts of each check and manually change to the correct amount. It is very important to make sure the deposit is in balance before it is released for transmission. Once all of the errors have been repaired and the transaction is in balance, the middle of the screen will show a green bar with the message: **Deposit is balanced and ready to be released**. Click on **Close**. Click **Release**.
3. Click on **Transmit** from the next screen. It should show that the transaction was successful.
4. Click **Reports, Deposit Detail** from the drop down menu. Select the correct account and click **Generate Report**. Click **View PDF** and then **Print**.
5. Write on the print out which school the deposit was for and what category (eg: Lunch, field trip, etc). One copy to the director of operations and one copy wrapped around the checks and kept in the safe. Each check should be stamped with the endorsement stamp and also the VOID stamp on the front. Checks can be shredded after 90 days.

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### **Petty Cash**

TCAHS does not keep a petty cash account as it has not been demonstrated that a continuing cash advance is warranted. Staff is reimbursed by check for minimal purchases when a receipt is presented.

### **Cash Disbursements**

The teacher submits a *Purchase Order* to the principal to be approved. The principal approves and forwards the *Purchase Order* to the director of operations. The director of operations determines which category the payment falls within. The director of operations checks the designated budget account to make sure funds are available and account will not be over-extended.

The director of operations submits the approved *Purchase Order* to the accountant for payment. The *Purchase Order* now acts as an *Accounts Payable Voucher*.

The accountant reviews the *Accounts Payable Voucher* for accuracy, validity of vendor documentation, etc. Any irregularities must be resolved before payment is made. The director of operations determines if an advance payment is necessary. The accountant issues a *check* to the vendor/payee.

The accountant will present a check roster to the board treasurer at monthly board meetings as verification that the check has been issued.

All invoices or other documentation is attached to the voucher and filed in the alphabetic vendor file notebooks by the administrative assistant.

### **Pledges**

A gift is defined as a voluntary transfer of items of value, usually in the form of cash, checks, securities, real or personal property. Gifts may come from individuals, corporations, foundations and other sources; recipients can use them for unrestricted or restricted purposes. All gifts are documented in the annual fund account by the principal, deposited electronically via EZ Deposit by the office manager, and the deposit slip is provided to the accountant. A receipt is provided to the donor. Donations/Pledges are reported monthly at the board meeting. Recipients make no commitment of services or resources in return for gifts, other than making a recommendation for funds to be used as a result of an identified school need.

### **Accounts Receivable**

Rarely does TCAHS invoice anyone. In the event there would be need to do so an invoice would be drafted at the request of the director of operations. The administrative assistant would draft the invoice and the principal would sign off on the request. A copy of the invoice would be submitted to the accountant for processing.

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## **Accounts Payable**

The director of operations and the accountant is responsible for accurate and timely payment of all invoices. This includes all payments on purchase orders, check requests, travel expense vouchers, and bills.

Inquiries from vendors regarding the status of unpaid invoices are generally handled by the director of operations and followed up on with the accountant. The accountant will be expected to respond to inquiries from the vendor if necessary. It is extremely important to maintain a satisfactory credit standing with vendors and prompt payment ensures this.

TCAHS is exempt from the payment of sales and use taxes on purchases of tangible property and applicable rentals. Use of TCAHS' sales and use tax number for personal use is prohibited. Only the director of operations, principal, accountant and office administrators have access to the tax exempt number.

All invoices and/or statements are opened by the secretary upon receipt. They are then directed to the director of operations for review and budget coding. Invoices are then forwarded to the administrative assistant to create a payment voucher for the accountant. A copy of the invoice is attached to the voucher and filed in alphabetic vendor file notebooks. The accountant drafts checks for payment upon receipt of vouchers. If prepayment is required, a check request must be received at a minimum of five business days prior to the check being needed. The director of operations then signs all checks. If the check is over \$5,000, two signatures are required (director of operations and board president). The accountant then mails the checks to the vendors. The account presents a check roster to the board treasurer at each board meeting.

Individuals, traveling on TCAHS business, may be reimbursed for necessary and reasonable expenses incurred. Travel Expense Voucher, with original receipts, must be turned in to the principal to request reimbursement of incurred travel expenses.

## **Adjusting Journal Entries**

Adjusting journal entries is used to correct errors that have been previously posted to the assessments receivable journal, to change items previously posted that changed due to billing disputes, or to correct cash balances because of insufficient fund checks, service charges, etc. The same individual who maintains the general ledger should not record all adjusting journal entries.

- Step 1: Identify the original journal entries that have been made during the period.
- Step 2: Identify the correct account balances.
- Step 3: Analyze the differences between correct and current balances and prepare journal entries to adjust such differences.



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Adjustments are made at the end of the accounting period to allocate revenue and expenses to the period in which they are applicable. Adjusting entries is required because normal journal entries are based on actual transactions, and the date on which these transactions occur may not be the date required to fulfill the matching principle of accrual accounting.

Accruals: for revenues and expenses that are matched to dates before the transactions has been recorded

Deferrals: for revenues and expenses that are matched to dates after the transaction has been recorded.

Accrued items are those in which TCAHS has been realizing revenue or expense without yet observing an actual transaction that would result in a journal entry. In order to report the expenses in the period in where they were incurred, an adjusting entry is made at the end of the month.

Deferred terms are those for which TCAHS has recorded the transaction as a journal entry but has not yet realized the revenue or expense associated with that journal entry. The recognition of deferred items is postponed until a later accounting period. In the case of unearned revenue, a liability account is credited when the cash is received. An adjusting entry is made once the service has been rendered of the product, or it has been shipped, thus realizing the revenue. The process of adjusting entries always involves use of a balance sheet and income statement.

The director of operations reviews the general ledger and voucher report on a regular basis. Particular attention is paid to adjusted journal entries and an explanation is requested for the changes. In review, administration will identify the original journal entries made during the month, identify the correct account balances, analyze the differences between correct and current balances and seek explanations. Training will be mandated and provided if there is a display of need based on the frequency of adjustments.

Good internal control procedures require an independent review and approval of all adjusting journal entries by a senior member of the accounting staff. The lack of review and approval of adjusting journal entries increases the risk of errors, omissions and inaccuracies in the general ledger account balances and also increases the risk of loss from fraud or theft.

Payroll entry – for each payroll, a journal entry is made to charge the proper expense account for salaries and payroll taxes. With the same entry, the payroll tax liabilities are recorded, along with the entry reducing the checking account for the amount of the net payroll. Also for each payroll, an entry is made to record the payment of payroll taxes.

### **Bank Reconciliations**

The bank statements are reviewed by the principal and accountant in order to prepare journal entries for the month. Specific attention is given to the timeliness and accuracy in deposits and the issuance of checks. These bank statements will include interest earned, bank fees paid, and any automatic withdrawal information.

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The accounting software is used to record any interest and bank charges, as well as, tracking checks that cleared during the month. The balance showing on this report should agree with the balance sheet line item for General Checking Account. The principal and director of operations also has access to this software at all times.

### **Operational Performance**

The board of directors approved in the 2010-2011 school year to hire a co-director to the principal, called the director of operations. This was in response to the work overload put on one director who was directing Twin Cities Academy High School and its sister charter school Twin Cities Academy. The concern from the board was the one administrator was not able to effectively evaluate and instruct classroom teachers. The 2011-2012 school year was the first full year the co-directorship model was in place and it was an overall success. The director of operations and the principal shared the leadership of the school with many shared responsibilities including reporting to the board. The principal was able to focus on her duties as the educational leader, while the director of operations handled reports to authorizer, MDE, lunch program, transportation, lease agreements and more.

The founding principal of TCA had decided to retire in late Fall 2011 for the end of the fiscal year 2012. The board created an ad hoc selection committee for her replacement. The process that the committee followed was as follows: publication of position, resume review, phone interview, 1<sup>st</sup> round interview, 2<sup>nd</sup> round interview, site visit and then an offer. The process was a great way to get parents, board members, teachers, and community members to be participants in finding the next co-leader. The process was successful and a new principal was hired and started in late June.

Going forward, this upcoming year the co-directors and board members, with input from parents, community members and teachers, will be creating a 3-5 year strategic plan to go above and beyond the day-to-day operations of TCA. This plan will include enrollment projections, marketing plan, building review, technology updates, and review the mission. The plan is to address the stabilization of Twin Cities Academy as it transitions from a startup mode to an institution in the Twin Cities area.

### **Board Oversight**

The school board finance committee is provided a monthly current balance sheet, income and expenses statement and a cash flow projection report prepared by the accountant. These financial statements are provided to the treasurer at least are presented at the finance committee meeting which is held usually one week prior to the monthly board meeting.

The accountant complies and the director of operations presents a financial report to the board monthly. This report is a review of checking and saving account balances, fund balance, income and expenses statements and a 6 month cash flow projection.

### **Finance Committee**

The school has a finance committee that meets monthly. The finance committee is compiled of teachers, parents and community members, of which 3 members are on the board, and two are just members sit on the finance committee alone. The finance committee meets regularly to

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discuss the overall monthly finances, enrollment projections, upcoming budgets, priorities of the schools finances, concerns and comments from the schools stakeholders. The finance committee also recommends the budget to the board annually.

### Authorizer Information

#### Authorizer:

University of St. Thomas  
1000 LaSalle Street  
Minneapolis, MN 55403

#### Authorizer Liaison:

- Molly McGraw-Healy, University of St. Thomas ([mmcgraw@stthomas.edu](mailto:mmcgraw@stthomas.edu))

#### First Charter Contract: 1998

#### Contract Renewal Years:

- February 2002
- February 2005
- February 2008
- June 2011 Contract Termination with St. Paul Public Schools
- July 1, 2011 Authorization by University of St. Thomas

#### Authorizer Initiatives:

- Quarterly Reports to the University of St. Thomas
- Authorizer School Board Attendee (2 times)
- Formal Fall Visit
- Informal Spring Visit
- Regular communication (via in person meetings and/or email)
- Board Development

All board members, both incoming and incumbent, satisfied the state required board training in board governance, personnel/employment and finances. Services were provided by the MN School Board Association, Non-Profit Assistance Fund and the University of St. Thomas.

Authorizer	Contact Information	Liaison	Contract Expiration
University of St. Thomas	University of St. Thomas 1000 LaSalle Street Minneapolis, MN 55403 651-962-4844	Molly McGraw-Healy <a href="mailto:mccgraw@stthomas.edu">mccgraw@stthomas.edu</a>	June 30, 2013

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**Non Profit Status**

MN Jurisdiction

Twin Cities Academy High School – **File # 671203-2**

Status: Active /In Good Standing

Renewal Date: December 31, 2012

**Future Plans**

Enrollment at Twin Cities Academy is sustained right below 200. One area we are looking forward to strengthening is our technology. Currently most classrooms have Smartboards and with additional funding through enrollment and grants we are hopeful to have all classrooms equipped with Smartboards by the 2013-2014 school year. Additionally, we are hopeful through granting and fiscal frugality to add at least one laptop computer lab to our existing technology for students.

As we are also seeing some changes in the demographic we serve, with increased enrollment of students with special needs and students qualifying for free-reduced lunch, we are reconsidering all manner of support services for students. We have increased the number of special education paraprofessionals and teachers to support the growing demand in this area. We recognize the importance of providing all students with access to a breakfast program, possibly a healthy snacks program in the afternoon, as well as increased health and social work services. As we further develop these programs we will be looking to build community partnerships throughout St. Paul and Minneapolis, particularly on the East side of Saint Paul. Recently the school board has also allocated funds to help support grant writing and we are excited to develop this possible funding stream for additional supportive programs for our students and families.

As our population of students grows and the needs of the students becomes more diversified, we will be adding staff, facilities and technology to accommodate those needs. Additionally, as our programs move from start-up mode to an established institution, the Twin Cities Academy school board and administration will be working collaboratively to review school policies and resources to ensure systematic and sustainable models to support our growth. To do this we are in the process to design a 3-5 year strategic plan to better address the needs of the school to ensure progress.