

St. Cloud Math and Science Academy Board of Directors

Board Minutes

1025 18th St. N

St. Cloud, MN 56303

March 28, 2018

Mission

To serve the needs of all students as they prepare to become life-long learners and contributing members of society through integration of Science, Technology, Math and Engineering into the traditional content areas of Reading, Language Skills, Social Studies, the Arts and Physical Education. Kindness and respect for others is the foundation upon which students will develop into critical and ethical thinkers who will be prepared to meet the challenges of future job market and intrapersonal skills requirements.

Vision

Is to see all students succeed in school to develop self-confidence, learn to appreciate and get along with others, become proficient in all content areas, explore and use unique abilities, graduate from high school and pursue further training including but not limited to, the fields of Science, Technology, Engineering and Math in order to become productive citizens.

School Improvement Goals:

- 1) Increase student achievement in reading and math
- 2) Increase our English Learner scores by one level each year
- 3) Integrate science so that our students have a higher number of minutes per day dedicated to STEM activities
- 4) Improve student behavior and focus on consistent school wide expectations
- 5) Increase our level of parent and community engagement

Board Member to help President with Room set up and Packet 4:00 PM – Karsten Potts

1. **Call the meeting to Order and Welcome any visitors - Called to order at 4:33pm**
2. **Reading of Mission** read by: Jenna Scott **Reading of Vision** read by: Amy Cross
Reading Goals read by: Karsten Potts
3. **Roll Call/Quorum** **There was a Quorum.**

Present

Jenna Scott

Mary White-Levilain

Adow Ali – arrived at 4:49pm

Amy Cross

Karsten Potts

Non-Board Members Present

Tammy Bengtson

Krista Zipp

Jill Waldvogel

Jane Neuman

4. Conflict of Interest –Charter School Board Members - No Conflict

Public Input - No Input

5. Approval the agenda

6. Approval of the consent agenda - Karsten Potts moved to approve the amended agenda. Jenna Scott seconded the approval of the amended agenda. Motion was carried.

CONSENT AGENDA:

February 28, 2018 Board Minutes

Protection and Privacy of pupil record Policy

7. Authorizer's report/comments (Wendy Swanson)

- There was nothing to report.

8. Director's Report (Tammy Bengtson)

- Update on Enrollment: 211 students – Openings: 2 in 1st grade, 0 in 2nd grade, 0 in kindergarten, 0 in 3rd grade, 7 in 4th grade, and 0 in 5th grade.
- Kindergarten Registration: 29 students currently enrolled for next year already
- Storage for next year – Our bulk kitchen and cleaning supply company needs our order by early April, but we are unsure of where we will store all the bulk we normally order.
 - Portable Storage Pods/Storage Unit costs – We have found a few options with price ranges between \$60-\$150 per month
- Discipline Data /Parent meeting PowerPoint – SCMSA is planning a parent meeting at the next STEM night in April. The meeting will focus on the importance of following the school expectations in all areas of the school. Spring can bring more behaviors, so we are hoping this will help the parents help us have a great spring.
- Staff for next year preliminary update – Teacher notices are due tomorrow (3/30/18), so we will know more certainly who is staying and what positions we have open after that.
- Student Progress/Testing Update – Jill Waldvogel: SCMSA Test Security Procedures 2017-2018 has been updated and is ready for this year's testing. MCA testing starts next week.

10. Teacher report - Bente Bruihler

- Bente is SCMSA's Math intervention teacher.
- She helps many students, from all the grades, in areas that they are struggling in for math in both individual and small group settings.
- She has enjoyed this position this year, and feels like it is making a difference with our SCMSA students.

11. Facilities Report – Tammy Bengtson

Nothing new to report this week

12. Executive Committee (Mary White)

- Annual meeting preparation update – Notes went home to all the families this week and we are hoping to get some nominations for the positions soon. There was discussion about having a Board table for recruitment at STEM night (April 5th).
- Family relations committee – Karsten Potts: He has started adding to our school website with videos for each grade to communicate better with parents. The layout is very basic and easy to maneuver through for our SCMSA parents. The layout is more for phone use rather than computer, since most of our families have a phone rather than a computer.

13. Marketing Report: - Jill

- Coin wars – fundraising to help pay for the expenses of redoing our courtyard garden. The class who raises the most will get some sort of celebration.
- 50 happy meal coupons will be distributed to teachers as a reward for student who have consistently been returning their reading logs.
- \$70 worth of box-tops have been collected this year so far.

14. Preschool Development Report- Mary

- We are still trying to collaborate with Headstart.

Discussion and/or Action Items:

Treasurer's report/ Finance Committee -Kara/Jenna – Approval of Financial report

- The school has adequate collateral at month-end.
- At the end of February, 66.7% of the school year was complete.
- Food service is showing a small surplus of \$6,175.
- Amy Cross made a motion to approve the January financial reports. Karsten Potts seconded the approval of the January financial report. The motion was carried.

Review of Policies:

Bullying Prohibition – We will be emailing out the proposed corrections for everyone to look at on their own time. We will revisit this policy at the next meeting to make decisions on any changes to be made.

Board Member Evaluation: -Mary

How are we doing?

Board Meeting organization

Board Member to help President with Room set up and Packet each month come at 4:00 PM

Future Board Meetings:

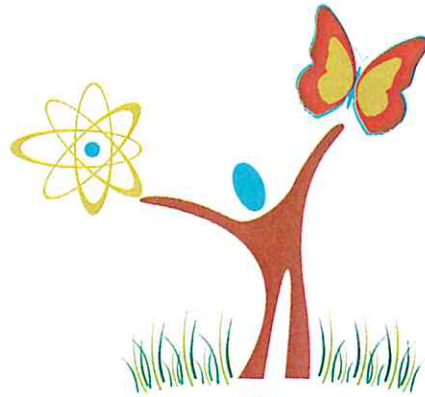
April 25th, 2018 4:30 PM Amy Cross
May 23th, 2018 4:30 PM ANNUAL MEETING All Board Members come at 3:45 to set up

UPCOMING COMMITTEE MEETINGS:

Executive Committee Meetings:

April 17th 3:30 PM
May 15th 3:30 PM

Meeting adjournment – Karsten Potts made a motion to adjourn the meeting. Amy Cross seconded the motion to adjourn the meeting. Motion carried. Adjourned at 6:01pm.



ST. CLOUD
MATH AND SCIENCE
ACADEMY
ISD 4223

St. Cloud Math and Science Academy
St. Cloud, Minnesota
Charter No. 4223.07
March 2018 Meeting

February 28, 2018 Financial Statements



 berganKDV
CPAS | ADVISORS

Prepared by:
Kara Schneeberger, CPA
Senior Finance Manager

Executive Summary

Students:

- Original Budget – 213 ADM
- Revised Budget – 210 ADM
- Actual Student – See Director’s report

Current Condition:

- At February 28th, **66.7%** of the school year was complete.

Cash-Flow:

- At month-end, the school had a book value of \$1,024,000 in reconciled cash. This balance represents 138 days of operating costs. The school has adequate collateral at month-end.

| | <u>2/28/2018</u> |
|--|------------------------|
| Bank Balance | \$ 1,085,947.36 |
| Less FDIC | <u>\$ (250,000.00)</u> |
| | <u>\$ 835,947.36</u> |
| 110% | \$ 919,542.10 |
| Less Market Value of Pledged Collateral | <u>\$ (913,434.34)</u> |
| (Over)/Under Collateralized | <u>\$ 6,107.76</u> |

Items worth noting:

- **Revenues, Expenditures and Other**
 - Eight months of activity is shown in the year-to-date column. 66.7% of the year is complete.
 - No changes have been made to revised/working budget since last month.
- **Budget to Actual Variances**
 - General fund revenues are 66% of the budgeted amount with 66.7% of the year complete. Revenues are consistent with the budget. Nothing to note.
 - General fund expenditures are 67% of the budget with 66.7% of the year complete.
 - Certain expenditures are under budget and being spent conservatively.
 - The food service is showing a small surplus of \$6,175. All activity through 2.28 is shown.

Blue font indicates a formula or link to a separate document.

St. Cloud Math and Science Academy
Balance Sheet
February 28, 2018

| | <u>6/30/2017</u> | <u>2/28/2018</u> |
|--|----------------------------|----------------------------|
| <u>Assets</u> | | |
| Cash and Investments | \$ 874,604 | \$ 1,024,434 |
| Accounts Receivable | 31 | - |
| State Aids Receivable | 161,822 | 131,661 |
| Federal Aids Receivable | 10,226 | 48,982 |
| Prepaid Expense | 67,128 | 97,128 |
| Total Current Assets | <u>\$ 1,113,811</u> | <u>\$ 1,302,205</u> |
| <u>Liabilities and Fund Balance</u> | | |
| Current Liabilities | | |
| Salaries and Wages Payable | \$ 79,790 | \$ 78,489 |
| Accounts Payable | 2,985 | 37,240 |
| Payroll Deductions and Benefits | 14,560 | 74,113 |
| Total Current Liabilities | <u>\$ 97,335</u> | <u>\$ 189,842</u> |
| Fund Balance | | |
| Fund Balance | \$ 1,016,476 | \$ 1,016,476 |
| Excess of Revenues over Expenditures | - | 95,887 |
| Total Fund Balance | <u>\$ 1,016,476</u> | <u>1,112,362</u> |
| Total Liabilities and Fund Balance | <u>\$ 1,113,811</u> | <u>\$ 1,302,205</u> |
| Days of Operating Cash On hand | 149 | 138 |

Management has elected to omit substantially all disclosures, the Government-Wide Financial Statements, and the Required Supplementary Information.

No CPA provides any assurance on these financial statements.

SCMSA, Charter No. 4223.07
 Monthly Financial Report - Revenues & Expenditures
 February 28, 2018

| | FY17 Actual | Original Budget | Revised Budget | Year-To -Date | 67% % of Budget |
|--|------------------|---------------------|---------------------|---------------------|-----------------------|
| ADM | 171.67 | 213 | 210 | 211 | 100% |
| General Fund | | | | | |
| Revenues | | | | | |
| State Aids | | | | | |
| General Education Revenue | \$ 1,714,586 | \$ 2,053,444 | \$ 2,027,977 | \$ 1,506,891 | 74% |
| Building Lease Aid | 225,574 | 277,083 | 273,181 | - | 0% |
| Special Education Aid | 160,136 | 226,139 | 241,084 | 31,683 | 13% |
| Endowment Aid | 5,683 | 6,030 | 6,626 | 3,313 | 50% |
| Literacy Incentive | 8,145 | 8,552 | 5,364 | 1,609 | 30% |
| Other Aids, State TRA/LT Fac Maint Aid | 5,673 | 18,105 | 17,672 | - | 0% |
| Holdback | - | - | - | 157,359 | n/a |
| Total State Aids | 2,119,798 | 2,589,353 | 2,571,904 | 1,700,855 | 66% |
| Federal Revenue | | | | | |
| Federal Special Ed | 30,397 | 23,399 | 23,764 | 17,969 | 76% |
| Federal CEIS | - | - | 4,203 | 1,935 | 46% |
| Federal Title I | 69,559 | 65,838 | 67,156 | 34,775 | 52% |
| Federal Title II | 7,693 | 11,079 | 14,637 | 14,637 | 100% |
| Federal Title III | 15,406 | 14,500 | 16,476 | 16,072 | 98% |
| Federal CSP Grant | 82,168 | - | - | - | n/a |
| Total Federal Revenue | 205,224 | 114,816 | 126,236 | 85,388 | 68% |
| Other Revenue | | | | | |
| Fees from Students | 750 | 2,130 | 1,000 | 197 | 20% |
| Contributions and Gifts, Grants | 591 | 500 | 500 | 62 | 12% |
| Misc Income, Pension Reimbursement | 44,910 | 2,130 | 2,150 | 965 | 45% |
| Total Other Revenue | 46,252 | 4,760 | 3,650 | 1,224 | 34% |
| Total Revenue | 2,371,273 | \$ 2,708,929 | \$ 2,701,790 | \$ 1,787,466 | 66% |
| Expenditures | | | | | |
| Salaries | 915,577 | 1,087,746 | 1,135,535 | 652,371 | 57% |
| Benefits | 216,486 | 271,723 | 276,627 | 151,032 | 55% |
| Accrual of summer salaries and benefits | - | - | - | 154,006 | N/A |
| Total Salaries and Benefits | 1,132,063 | 1,359,469 | 1,412,162 | 957,409 | 68% |
| Contracted Services (see breakout) | 104,326 | 109,690 | 104,840 | 69,639 | 66% |
| Repairs and Technology Maintenance | 1,220 | 2,000 | - | - | n/a |
| Communications Services (phone, internet, fax) | 4,669 | 10,500 | 9,120 | 3,625 | 40% |
| Postage | 455 | 1,200 | 500 | 152 | 30% |
| Utilities | 17,180 | 65,000 | 65,000 | 33,323 | 51% |

Management has elected to omit substantially all disclosures, the Government-wide financial statements and the Required Supplementary Information.

No CPA provides any assurance on these financial statements.

Prepared by Bergankdv, KS

| | FY17 Actual | Original Budget | Revised Budget | Year-To -Date | 67% % of Budget |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------|
| ADM | 171,67 | 213 | 210 | 211 | 100% |
| Property and Casualty Insurance | 9,181 | 17,500 | 9,120 | 8,271 | 91% |
| Repairs and Maintenance | 4,185 | 15,000 | 23,200 | 18,360 | 79% |
| Field Trip Transportation | 2,070 | 3,300 | 2,500 | 1,205 | 48% |
| Travel and conferences | 5,016 | 7,500 | 5,000 | 1,714 | 34% |
| Field Trip Admissions | 1,345 | 5,600 | 2,500 | 410 | 16% |
| Lease Expense | 272,000 | 331,380 | 331,380 | 220,920 | 67% |
| Other Rentals and Operating Leases | 1,183 | 1,330 | 1,500 | 1,403 | 94% |
| Office Supplies/General Supplies | 14,466 | 27,500 | 25,000 | 17,400 | 70% |
| Maintenance Supplies | 4,806 | 12,500 | 12,500 | 10,109 | 81% |
| Noninstructional Software | 3,111 | 10,000 | 7,500 | 6,897 | 92% |
| Instructional Software | 4,864 | 10,000 | 7,500 | 6,265 | 84% |
| Instructional Supplies | 2,476 | 27,500 | 10,000 | 7,690 | 77% |
| Noninstructional Technology | 170 | 12,500 | 5,000 | - | 0% |
| Instructional Technology | 751 | 12,500 | 12,500 | 9,131 | 73% |
| Textbooks and Workbooks | (121) | 15,000 | 33,500 | 26,302 | 79% |
| Standardized Tests | - | 2,800 | 2,800 | - | 0% |
| Media/Library Resources | 284 | 2,000 | 2,000 | 700 | 35% |
| Food | 1,660 | 2,300 | 2,000 | 221 | 11% |
| Furniture and Other Equipment | 1,277 | 42,500 | 52,500 | 50,915 | 97% |
| Technology Equipment | 11,071 | 5,000 | 5,000 | 3,193 | 64% |
| Dues and memberships | 16,182 | 30,308 | 16,280 | 12,863 | 79% |
| Taxes & Assessments | 5,823 | - | - | - | n/a |
| State Special Ed Expenditures | | | | | |
| Salaries & Benefits | 169,459 | 222,378 | 227,307 | 126,547 | 56% |
| Other | 229 | 18,165 | 29,165 | 17,703 | 61% |
| Federal Expenditures (Equals Revenue) | | | | | |
| Federal Special Education | 30,397 | 23,399 | 23,764 | 17,969 | 76% |
| Federal CEIS | - | - | 4,203 | 1,935 | 46% |
| Federal Title I | 69,578 | 65,838 | 67,156 | 34,775 | 52% |
| Federal Title II | 7,693 | 11,079 | 14,637 | 14,637 | 100% |
| Federal Title III | 15,406 | 14,500 | 16,476 | 16,072 | 98% |
| CSP Grant Expenditures | 82,168 | - | - | - | n/a |
| Total Expenditures | 1,996,643 | 2,497,236 | 2,543,610 | 1,697,755 | 67% |
| Revenues in Excess of Expenditures | 374,630 | 211,693 | 158,180 | 89,712 | |
| Transfer out of General Fund to Food Service Fund | (5,185) | (1,838) | - | - | |
| Net Change in Fund Balance | 369,445 | 209,855 | 158,180 | 89,712 | |
| Beginning fund Balance | 647,031 | 1,016,476 | 1,016,476 | 1,016,476 | |
| Ending Fund Balance | \$ 1,016,476 | \$ 1,226,331 | \$ 1,174,656 | \$ 1,106,187 | |
| Fund Balance Percentage of Annual Expenditures | 50.9% | 49.1% | 46.2% | | |

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Prepared by Bergankdv, KS

| | FY17 Actual | Original Budget | Revised Budget | Year-To -Date | 67% % of Budget |
|-----|----------------|--------------------|-------------------|------------------|-----------------------|
| ADM | 171.67 | 213 | 210 | 211 | 100% |

Fund 02, Food Service

Revenues

| | | | | | |
|--------------------|--------|--------|---------|--------|-----|
| Breakfast Aid | 45,551 | 50,925 | 60,000 | 40,124 | 67% |
| Lunch and Milk Aid | 93,554 | 93,975 | 105,000 | 75,930 | 72% |
| Sale of Lunches | - | 105 | 105 | - | 0% |

| | | | | | |
|----------------------|----------------|----------------|----------------|-------------------|------------|
| Total Revenue | 139,105 | 145,005 | 165,105 | 116,053.84 | 70% |
|----------------------|----------------|----------------|----------------|-------------------|------------|

Expenditures

| | | | | | |
|--------------------------------------|---------|---------|---------|--------|-----|
| Salaries and Benefits | 23,815 | 17,325 | 25,333 | 18,598 | 73% |
| Lunch, Breakfast & Milk | 121,317 | 124,530 | 130,000 | 90,596 | 70% |
| Equipment, shipping and Installation | - | 2,888 | 2,888 | - | 0% |
| Supplies | 476 | 2,100 | 2,100 | 685 | 33% |

| | | | | | |
|---------------------------|-------------------|----------------|----------------|----------------|------------|
| Total Expenditures | 145,606.99 | 146,843 | 160,321 | 109,879 | 69% |
|---------------------------|-------------------|----------------|----------------|----------------|------------|

| | | | | | |
|--|----------------|----------------|--------------|--------------|--|
| Expenditures in Excess of Revenue | (6,502) | (1,838) | 4,784 | 6,175 | |
|--|----------------|----------------|--------------|--------------|--|

| | | | | | |
|-------------------------------|--------------|----------|----------|----------|--|
| Beginning fund Balance | 1,317 | - | - | - | |
|-------------------------------|--------------|----------|----------|----------|--|

| | | | | | |
|--------------------------------------|-------|-------|---|---|--|
| Operating Transfer from General Fund | 5,185 | 1,838 | - | - | |
|--------------------------------------|-------|-------|---|---|--|

| | | | | | |
|---|----------|----------|--------------|--------------|--|
| Ending Fund Balance, Food Service Fund | - | - | 4,784 | 6,175 | |
|---|----------|----------|--------------|--------------|--|

| | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|------------|
| Total School Revenues | 2,510,379 | 2,853,934 | 2,866,895 | 1,903,520 | 66% |
|------------------------------|------------------|------------------|------------------|------------------|------------|

| | | | | | |
|----------------------------------|------------------|------------------|------------------|------------------|------------|
| Total School Expenditures | 2,142,250 | 2,644,079 | 2,703,931 | 1,807,633 | 67% |
|----------------------------------|------------------|------------------|------------------|------------------|------------|

| | | | | | |
|---|----------------|----------------|----------------|---------------|--|
| Revenues in Excess of Expenditures | 368,129 | 209,855 | 162,964 | 95,887 | |
|---|----------------|----------------|----------------|---------------|--|

| | | | | | |
|-------------------------------|----------------|------------------|------------------|------------------|--|
| Beginning Fund Balance | 648,347 | 1,016,476 | 1,016,476 | 1,016,476 | |
|-------------------------------|----------------|------------------|------------------|------------------|--|

| | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|--|
| Ending Fund Balance | 1,016,476 | 1,226,331 | 1,179,440 | 1,112,362 | |
|----------------------------|------------------|------------------|------------------|------------------|--|

Fund Balance as a

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--|--|
| Percent of Expenditures | 47.4% | 46.4% | 43.6% | | |
|--------------------------------|--------------|--------------|--------------|--|--|

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Prepared by Bergankdv, KS

SCMSA, Charter No. 4223.07
 Contracted Services
 Fiscal Year 2017-2018

| Detail of Contracted Services | 2017 Actual | 2018 Budget | YTD | Comments |
|--|-------------------|-------------------|---------------------|---|
| Accounting Support | \$ 56,473 | \$ 60,270 | \$ 39,200 | Finance, AP, Payroll, Grants \$4,900/mo |
| Audit | 7,553 | 8,720 | 8,713 | Abdo |
| Background Checks | 360 | 600 | 530 | BCA |
| Banking Fees | 458 | 400 | 326 | |
| Board Training | - | 550 | - | |
| Bryan Ingvalson | 22,000 | 12,000 | 9,000 | Title I and other grant work |
| Grant Writing | 3,000 | - | - | Fox Advancement |
| HR Services | 1,500 | 3,000 | 2,250 | Kraus-Anderson Insurance |
| Legal | 10,349 | 4,500 | 780 | Rupp, Anderson, Squire |
| Marketing | - | 2,000 | 1,252 | Facebook |
| Nursing | - | 5,000 | 3,308 | Est, portion to sped |
| Other "To Be Determined" Fees | 1,513 | 2,050 | 377 | misc,maintenance, unexpected fees |
| Teacher and student Recruitment | 1,121 | 750 | - | Ads, WJON, Edpost, etc |
| Technology Consulting (obj 315) | - | 5,000 | 3,902 | GK Consulting |
| Total Contracted Services | \$ 104,326 | \$ 104,840 | \$ 69,639 | 66% |
| Dues and Memberships | | | | |
| Authorizer Fees | \$ 15,728 | \$ 15,780 | \$ 12,624 | NEO |
| Other | \$ 454 | 500 | 239 | building permit, fire inspection, |
| Total Dues and Memberships | \$ 16,182 | \$ 16,280 | \$ 12,862.93 | 79% |
| Communication Costs | | | | |
| Phone and Internet | \$ 3,307 | \$ 9,120 | \$ 3,625 | Charter, \$760/mo |
| Repairs and Maintenance | | | | |
| Fire Alarms, batteries and monitoring | \$ - | \$ 1,100 | \$ 1,241 | Safeguard Sec, Summit Co. |
| Rug and Mat cleaning Services | 2,425 | 2,000 | 593 | G & K Services |
| Maintenance | - | 4,000 | 3,120 | Jackson, People Ready |
| Misc maintenance supplies, services | 1,550 | 2,500 | 375 | |
| Total regular repairs & Maintenance | \$ 3,975 | \$ 9,600 | \$ 5,329 | |
| One-time Moving Costs | | | | |
| Phone & Smartboard Moving | \$ 110 | \$ 8,500 | \$ 8,180 | Stainbrook Communications |
| Kitchen Equip Installed | - | 1,000 | 930 | St. Cloud Refrigeration |
| Keys | 100 | 1,600 | 1,548 | Central Locksmith |
| BB Hoop Installed | - | - | - | Boser construction |
| Electrical Work | - | 2,500 | 2,373 | Design Electric |
| Total One-Time Moving Costs | \$ 210 | \$ 13,600 | \$ 13,031 | |
| Total Repairs and Maintenance | \$ 4,185 | \$ 23,200 | \$ 18,360 | 79% |

St. Cloud Math and Science Academy
 Food Service
 Receipts and Expenditures

| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | Total |
|-----------------------------------|-----------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|-------------|-------------|-------------|-------------------|
| Number of Claims Submitted | | | | | | | | | | | | | |
| Total Breakfast | - | - | 3,321 | 3,263 | 3,334 | 2,449 | 3,423 | 3,106 | - | - | - | - | 18,896 |
| Lunch - Free | - | - | 3,781 | 3,885 | 3,845 | 2,852 | 3,980 | 3,617 | - | - | - | - | 21,960 |
| Breakfast Revenue | \$ - | \$ - | \$ 6,941 | \$ 6,820 | \$ 6,968 | \$ 5,118 | \$ 7,154 | \$ 6,492 | \$ - | \$ - | \$ - | \$ - | \$ 39,493 |
| Lunch Revenue | \$ - | \$ - | \$ 12,988 | \$ 13,345 | \$ 13,208 | \$ 9,797 | \$ 13,671 | \$ 12,424 | \$ - | \$ - | \$ - | \$ - | \$ 75,433 |
| State Milk Aid, K | \$ - | \$ - | 112 | 122 | 107 | 70 | 87 | - | - | - | - | - | 498 |
| Other | \$ - | \$ - | \$ 631 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 631 |
| Total Revenue | \$ - | \$ - | \$ 20,672 | \$ 20,287 | \$ 20,283 | \$ 14,985 | \$ 20,912 | \$ 18,916 | \$ - | \$ - | \$ - | \$ - | \$ 116,054 |
| Expenditures | | | | | | | | | | | | | |
| Salaries | \$ 276 | \$ 1,224 | \$ 2,512 | \$ 3,031 | \$ 3,135 | \$ 2,791 | \$ 2,097 | \$ 3,532 | \$ - | \$ - | \$ - | \$ - | \$ 18,598 |
| Food | (8) | - | 10,239 | 14,729 | 14,632 | 10,914 | 12,440 | 12,800 | - | - | - | - | 75,746 |
| Milk | - | - | 2,682 | 2,574 | 2,700 | 1,800 | 2,628 | 2,466 | - | - | - | - | 14,850 |
| Supplies | - | 676 | 9 | - | - | - | - | - | - | - | - | - | 685 |
| Total Expenditures | \$ 268 | \$ 1,900 | \$ 15,442 | \$ 20,334 | \$ 20,467 | \$ 15,505 | \$ 17,165 | \$ 18,798 | \$ - | \$ - | \$ - | \$ - | \$ 109,879 |
| Net Income/Loss | \$ (268) | \$ (1,900) | \$ 5,230 | \$ (47) | \$ (184) | \$ (520) | \$ 3,747 | \$ 118 | \$ - | \$ - | \$ - | \$ - | \$ 6,175 |

\$2,090 USDA Credit \$517 USDA Credit

| CHECK DATE | CHECK NUMBER | VENDOR | INVOICE DESCRIPTION | AMOUNT |
|---------------|-----------------|----------------------|--|----------|
| 02/01/2018 | 201700474 | USPS | Postage | 51.25 |
| 02/02/2018 | 41968 | Arrow Ace Hardware | Supplies: Thread seal, pvc caps and compression cap | 11.55 |
| 02/02/2018 | 41969 | Charter Communicatio | Phone and internet: 01.01.18 - 01.30.18 | 428.21 |
| 02/02/2018 | 41970 | cmERDC | Copier count | 257.58 |
| 02/02/2018 | 41971 | Dunn, Steve | Workshop speaker | 7,859.24 |
| 02/02/2018 | 41966 | ESI | Payroll accrual | 375.00 |
| 02/02/2018 | 41972 | G & K Services LLC | Supplies: Mats, towels and mops | 168.93 |
| 02/02/2018 | 41972 | G & K Services LLC | Supplies: Mats, towels and mops | 159.02 |
| 02/02/2018 | 41967 | Horace Mann Life Ins | Payroll accrual | 385.84 |
| 02/02/2018 | 41973 | Madsen, Rene | Psychologist services 12.01.17 - 12.30.17, 31 hours, plus mileage and misc. forms | 2,674.08 |
| 02/02/2018 | 41974 | Menards | Supplies: Salt, washers, screws, pliers and saver flapper | 57.59 |
| 02/02/2018 | 41974 | Menards | Supplies: Super wedge and ruber wedge | 8.48 |
| 02/02/2018 | 41974 | Menards | Supplies: Kickdown door stops | 4.50 |
| 02/02/2018 | 41975 | Safeguard Security I | Replace fire alarm batteries | 87.40 |
| 02/02/2018 | 41976 | SPOT Rehabilitation, | PT contract services 12.07.17 | 237.50 |
| 02/02/2018 | 41977 | STAINBROOK COMMUNICA | Move phone to classrooms and wire | 60.00 |
| 02/02/2018 | 41978 | Waldvogel, Jill | Reimbursement for staff development breakfast | 52.12 |
| 02/02/2018 | 41979 | Wells Fargo Financia | Copier lease: 02.12.18 - 03.11.18 | 187.96 |
| 02/02/2018 | 41980 | West Central Sanitat | Garbage and recycling | 327.30 |
| 02/05/2018 | 201700476 | Adobe Systems Inc | Acrobate Pro Subscription | 16.13 |
| 02/05/2018 | 201700482 | Hanover Insurance Gr | commercial ins instal | 890.42 |
| 02/05/2018 | 201700480 | SAM'S CLUB | Supplies for orientation | 39.94 |
| 02/05/2018 | 201700475 | Walmart | Pictures for pike pride | 5.93 |
| 02/05/2018 | 201700477 | Walmart | Pictures for pike pride | 19.80 |
| 02/05/2018 | 201700481 | Walmart | Supplies for orientation | 47.62 |
| 02/07/2018 | 201700483 | HEALTHPARTNERS | Medical Insurance - Feb 2018 | 7,269.55 |
| 02/14/2018 | 2150 | BCA | Background checks | 15.00 |
| 02/15/2018 | 201700422 | Internal Revenue Ser | Payroll accrual | 40.00 |
| 02/15/2018 | 201700423 | Internal Revenue Ser | Payroll accrual | 4,034.19 |
| 02/15/2018 | 201700424 | Internal Revenue Ser | Payroll accrual | 4,169.78 |
| 02/15/2018 | 201700425 | Internal Revenue Ser | Payroll accrual | 975.23 |
| 02/15/2018 | 201700426 | Internal Revenue Ser | Payroll accrual | 4,169.78 |
| 02/15/2018 | 201700427 | Internal Revenue Ser | Payroll accrual | 975.23 |
| 02/15/2018 | 201700428 | MN Dept of Revenue | Payroll accrual | 2,219.33 |
| 02/15/2018 | 201700429 | Public Employees Ret | Payroll accrual | 1,698.83 |
| 02/15/2018 | 201700430 | Public Employees Ret | Payroll accrual | 1,960.23 |
| 02/15/2018 | 201700431 | Select Account | Payroll accrual | 283.34 |
| 02/15/2018 | 201700432 | Teachers Retirement | Payroll accrual | 3,161.88 |
| 02/15/2018 | 201700433 | Teachers Retirement | Payroll accrual | 3,161.88 |
| 02/16/2018 | 41981 | ESI | Payroll accrual | 375.00 |
| 02/16/2018 | 41982 | Horace Mann Life Ins | Payroll accrual | 385.84 |
| 02/19/2018 | 41983 | BerganKDV Outsourced | Financial Management and accounting services for the | 4,900.00 |

| CHECK DATE | CHECK NUMBER | VENDOR | INVOICE DESCRIPTION | AMOUNT |
|------------|--------------|----------------------|--|-----------|
| | | | month of Feb 2018. | |
| 02/19/2018 | 41984 | Fish, Tom | Student milk order for Jan 2018 | 2,628.00 |
| 02/19/2018 | 41985 | GK Consulting LLC | Computer consulting | 57.50 |
| 02/19/2018 | 41986 | Handyman's Hardware | Service on motor | 53.53 |
| 02/19/2018 | 41987 | Kraus-Anderson Insur | HR Services Monthly Payment - March 2018 | 250.00 |
| 02/19/2018 | 41988 | Madsen, Rene | Psychologist services 01.01.18 - 01.31.18, 26 hours, plus mileage and misc. forms | 2,797.67 |
| 02/19/2018 | 41990 | Menards | Supplies: White vinyl | 48.45 |
| 02/19/2018 | 41990 | Menards | Supplies: Tubes of sand and anchors | 26.81 |
| 02/19/2018 | 41990 | Menards | Supplies: Tubes of sand and bleach | 19.63 |
| 02/19/2018 | 41990 | Menards | Supplies: Door stop, flush valve and TR single out | 67.87 |
| 02/19/2018 | 41990 | Menards | Supplies: Handy box cover and screws | 36.67 |
| 02/19/2018 | 41991 | New Horizon Foods | Feb 2018 Student Lunch and breakfast Order - Prebill for Jan 18 (3350.47) | 11,424.62 |
| 02/19/2018 | 41992 | Premium Waters, Inc | Water cooler and water bottles for nurse's office | 4.00 |
| 02/19/2018 | 41993 | Safegaurd Security I | Fire alarm monitoring | 39.95 |
| 02/19/2018 | 41994 | Spanier Bus Service, | Student transportation: STEM night | 390.00 |
| 02/19/2018 | 41995 | TriMark | Supplies: towels, tissues, cleaners and can liners | 280.83 |
| 02/19/2018 | 41996 | Xcel Energy | Gas and electric: 12.31.17 - 01.03.18 | 2,746.42 |
| 02/19/2018 | 201700484 | SAM'S CLUB | Student Teacher appreciation supplies | 43.50 |
| 02/21/2018 | 201700485 | Walmart | Classroom supplies | 144.80 |
| 02/22/2018 | 201700486 | Printsafari | Book marks | 34.47 |
| 02/23/2018 | 41997 | Arrow Ace Hardware | Supplies: Light bulbs, flush valve and tank lever | 143.95 |
| 02/23/2018 | 41997 | Arrow Ace Hardware | Supplies: Bolts and builders | 1.44 |
| 02/23/2018 | 41998 | Brian Ingvalson & As | Writing services contract: Feb 2018 13.33 hours @ \$75/hr | 1,000.00 |
| 02/23/2018 | 41999 | cmERDC | Toner | 481.00 |
| 02/23/2018 | 41999 | cmERDC | Copier count | 319.52 |
| 02/23/2018 | 42000 | Johnson, Sheilagh | Reimbursement for folders | 30.99 |
| 02/23/2018 | 42001 | School Outlet | Classroom chairs | 1,012.65 |
| 02/23/2018 | 42002 | STAINBROOK COMMUNICA | Find and fix IP conflict | 45.00 |
| 02/23/2018 | 42003 | West Central Sanitat | Garbage and recycling | 327.73 |
| 02/23/2018 | 201700487 | Amazon.com | Amazon Prime | 12.99 |
| 02/28/2018 | 42004 | 18th Street Campus, | February 2018 base Rent and CAM Charges | 28,865.00 |
| 02/28/2018 | 42005 | ESI | Payroll accrual | 375.00 |
| 02/28/2018 | 42006 | Horace Mann Life Ins | Payroll accrual | 385.84 |
| 02/28/2018 | 2153 | Bremer, Kathy | 2 Soccer Nets | 75.00 |
| 02/28/2018 | 201700434 | Internal Revenue Ser | Payroll accrual | 40.00 |
| 02/28/2018 | 201700435 | Internal Revenue Ser | Payroll accrual | 3,938.76 |
| 02/28/2018 | 201700436 | Internal Revenue Ser | Payroll accrual | 3,989.61 |

| CHECK | | CHECK | | INVOICE | | |
|-------------------|-----------|----------------------|--|---|--|------------|
| DATE | NUMBER | VENDOR | | DESCRIPTION | | AMOUNT |
| 02/28/2018 | 201700437 | Internal Revenue Ser | | Payroll accrual | | 933.05 |
| 02/28/2018 | 201700438 | Internal Revenue Ser | | Payroll accrual | | 3,989.61 |
| 02/28/2018 | 201700439 | Internal Revenue Ser | | Payroll accrual | | 933.05 |
| 02/28/2018 | 201700446 | Internal Revenue Ser | | Payroll accrual | | -23.58 |
| 02/28/2018 | 201700447 | Internal Revenue Ser | | Payroll accrual | | -41.66 |
| 02/28/2018 | 201700448 | Internal Revenue Ser | | Payroll accrual | | -9.74 |
| 02/28/2018 | 201700449 | Internal Revenue Ser | | Payroll accrual | | -41.66 |
| 02/28/2018 | 201700450 | Internal Revenue Ser | | Payroll accrual | | -9.74 |
| 02/28/2018 | 201700451 | Internal Revenue Ser | | Payroll accrual | | 23.58 |
| 02/28/2018 | 201700452 | Internal Revenue Ser | | Payroll accrual | | 41.66 |
| 02/28/2018 | 201700453 | Internal Revenue Ser | | Payroll accrual | | 9.74 |
| 02/28/2018 | 201700454 | Internal Revenue Ser | | Payroll accrual | | 41.66 |
| 02/28/2018 | 201700455 | Internal Revenue Ser | | Payroll accrual | | 9.74 |
| 02/28/2018 | 201700488 | Kwik Trip | | PT Conferences and Bus Driver Appreciation | | 25.24 |
| 02/28/2018 | 201700440 | MN Dept of Revenue | | Payroll accrual | | 2,161.50 |
| 02/28/2018 | 201700462 | MN Dept of Revenue | | Payroll accrual | | -16.23 |
| 02/28/2018 | 201700463 | MN Dept of Revenue | | Payroll accrual | | 16.23 |
| 02/28/2018 | 201700489 | Plaza Park Bank | | Service Charge | | 35.30 |
| 02/28/2018 | 201700441 | Public Employees Ret | | Payroll accrual | | 1,582.25 |
| 02/28/2018 | 201700442 | Public Employees Ret | | Payroll accrual | | 1,825.69 |
| 02/28/2018 | 201700465 | Public Employees Ret | | Payroll accrual | | -43.68 |
| 02/28/2018 | 201700466 | Public Employees Ret | | Payroll accrual | | -50.40 |
| 02/28/2018 | 201700467 | Public Employees Ret | | Payroll accrual | | 43.68 |
| 02/28/2018 | 201700468 | Public Employees Ret | | Payroll accrual | | 50.40 |
| 02/28/2018 | 201700443 | Select Account | | Payroll accrual | | 283.34 |
| 02/28/2018 | 201700444 | Teachers Retirement | | Payroll accrual | | 3,073.78 |
| 02/28/2018 | 201700445 | Teachers Retirement | | Payroll accrual | | 3,073.78 |
| Totals for checks | | | | | | 134,264.27 |

| Post Date | Acct Nbr | Description | Amount |
|------------|--------------------------|------------------------------------|-----------|
| 02/28/2018 | 01 A 121 00 | FY 16-17 General Education Charter | 17.17 |
| 02/28/2018 | 01 A 121 00 | FY 16-17 Literacy Incentive | 162.90 |
| 02/28/2018 | 01 R 005 000 000 000 211 | FY 17-18 General Education Charter | 217251.97 |
| 02/28/2018 | 01 R 005 000 000 000 211 | FY 17-18 General Education Charter | 285818.40 |
| 02/28/2018 | 02 R 005 770 000 701 300 | State lunch | 497.50 |
| 02/28/2018 | 02 R 005 770 000 701 471 | Reg lunch | 1313.40 |
| 02/28/2018 | 02 R 005 770 000 701 471 | HHFKA lunch | 238.80 |
| 02/28/2018 | 02 R 005 770 000 701 472 | Free-red lunch | 11621.60 |
| 02/28/2018 | 02 R 005 770 000 703 300 | State milk | 87.20 |
| 02/28/2018 | 02 R 005 770 000 705 476 | Breakfast | 7154.07 |
| | | Total for Cash Receipts | 524163.01 |

| Post Date | Acct Nbr | Description | Amount |
|---------------------------|----------|-------------|--------|
| Total for Journal Entries | | | 0.00 |