

St. Cloud Math and Science Academy Board of Directors
Board Minutes
1025 18th St. N
St. Cloud, MN 56303
January 30, 2019

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

1. Call the meeting to Order and Welcome any visitors (3 minutes) call to order 4:37 PM

Reading of Mission [Read by Sherri Hodge](#) Reading of Vision [Read by Amy Cross](#)

2. Roll Call/Quorum

Sherri Hodge [present](#)
Mary White-Levilain [present](#)
Mohamad Ali [absent, unexcused](#)
Amy Cross [present](#)
Karsten Potts [present](#)
Shayna Vastila [present](#)

[Karsten Potts will be resigning from the SCMSA board, and will not be voting at this meeting.](#)

3. Conflict of Interest –Charter School Board Members

[No conflict of interest](#)

4. Public Input

[No public input](#)

5. CONSENT AGENDA:

The consent agenda consists of noncontroversial items that the Board adopts routinely without debate. Any single member may remove an item from the consent agenda by requesting removal at the time the consent agenda is moved for adoption.

[November 28, 2018 Board Minutes](#)

January 30, 2019 Board Meeting Agenda

Motion to approve November Minutes by Sherri Hodge, Second by Shayna Vastila. Motion carries.

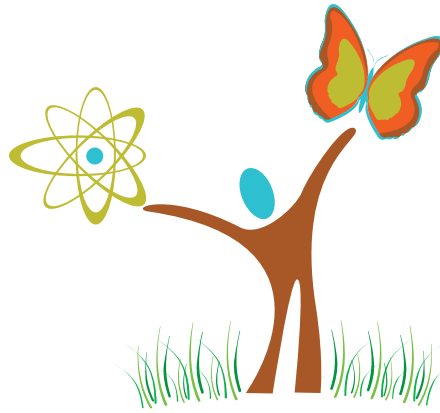
Motion to approve January Agenda by Amy Cross, Second by Shayna Vastila. Motion carries.

6. Teacher report – Amy Cross
 - Screening has been completed, lots of growth, especially from students with lower English skills.
 - Wonders literacy curriculum, growing with implementation each year
 - Valentine’s Day and 100th Day of School will be celebrated next week!
 - Additional Reading Corps member is able to service more kindergarteners
7. Authorizer’s report/comments-Wendy Swanson no Authorizer Report
8. Director’s Report-Tammy Bengtson (minutes)
 - Professional/Staff Development on Jan. 22
 - Second Step/Social Studies development in place of Arabic
 - Tech. update for curriculum
 - Cultural training with Farhiya
 - Donation from Bodettes for Reading Development
 - Donation from _____ of office supplies and appliances
 - STEM night on Jan. 23, 76 of 183 students attended. Weather and other family commitments could have interfered with attendance levels (don’t schedule on Wed. in future)
 - Kindergarten Registration-Feb. 7 and Feb. 28 (rescheduled from Feb. 6)
 - I Love to Read Month
 - Stop, Drop, and Read
 - Baseball Team Guest Readers
 - School will purchase a book for each student
 - 3 snow days (Jan. 29, 30, 31), 2 late start days (Jan. 28, Feb. 4)
 - Decision about make-up will be made at April board meeting
 - Update on Enrollment 184 students, 3 students will be dropped on 2/15, 2 students will be dropped on 2/21. As of 2/22 we will have 179.
9. Assistant Director Report-Farhiya Iman
 - Postcards for registration for 2019-2020 have been sent out-including families who have previously attended SCMSA and area daycare facilities
 - Interview/video with Somali radio, and post video on Facebook
 - Meeting with staff to have them help recruit students
 - STEM Night parent meeting
 - mentioned recruiting to parents
 - books for reading logs-how to send them home for kids? We will look into and discuss with faculty ideas for more books to be sent home for [kids that are returning books on time](#)
 - Homework-parents are confused about what to do, want follow up when students aren’t completing it habitually
 - Shoes/boots- work together to remember put shoes on after school starts
10. Student Progress Report -Jill Waldvogel (10 minutes)
 - [Winter Benchmark Testing](#)
11. Facilities Report – 2 minutes no updates
12. Executive Committee-Mary White (2 minutes)

- Board training: Sherri Hodge and Shayna Vastila to pilot online training for 1st year board members through NEO [will receive a report from Sherri when training is completed](#)
 - Board Training
 - [Performance Framework and Board Oversight](#)
 - Karsten Potts has vacated his board position due to relocation.
 - Vacant positions: 2 parent, 2 community member
13. Advisory Council
- Committee Report Mohamad Ali; [tentative meeting for this week or next week](#)
 - Parent relations Rep Report: Karsten Potts
14. Marketing Report: - Bente Bruihler [\(3 minutes\)](#)
- [t-shirt order for students, sweatshirt order for adults](#)
 - [Lowe's grant application for courtyard update](#)
15. Discussion and/or Action Items: [\(55 minutes\)](#)
- [Review implications and recommendations of Charles Speiker report](#)
 - [Create and post Finance Committee-meet quarterly](#)
 - Review and Roll Call to approve November and December Financial report and supplement
 - November 2018- [Financial Report](#), [Supplemental Report](#)
 - December 2018- [Financial Report](#), [Supplemental Report](#)
 - [Motion to vote for November & December Financial Reports & Supplements by Mary White Levilain, Second by Shayna Vastila](#)
 - [Sherri Hodge: Aye](#)
 - [Shayna Vastila: Aye](#)
 - [Mary White-Levilain: Aye](#)
 - [Amy Cross: Aye](#)
 - Policy revisions/review:
 - [Chemical Use and Abuse Motion to approve by Sherri Hodge, second by Shayna Vastila. Motion carries.](#)
16. Strategic Plan discussion
- [We will continue to look at and evaluate the strategic plan at least yearly. Involve families in our planning.](#)
 - [A committee will meet in August 2019 to develop a strategic plan and 3 year goals for SCMSA.](#)
17. Board Evaluation: initial and ongoing training, oversight of Performance Frameworks, Sherri Hodge (training)
- [Online training was useful. Very straightforward with videos and examples, then a test afterward. Compared to in-person training, this seems better. Topics can be reviewed if needed.](#)
 - [February Board meeting will include a board training from 3:30 to 4:30.](#)

Meeting adjournment [Motion to adjourn by Amy Cross, second by Shayna Vastila. Motion carries.](#)

Next Meeting, February 27, 2019, 3:30 to 4:30 training and meeting 4:30 to 6:00 PM SCMSA Room 110



ST. CLOUD MATH AND SCIENCE ACADEMY ISD 4223

Charter No. 4223.07
January 2019 Meeting

December 31, 2018 Financial Statements



Prepared by:
Kara Lundin, CPA
Senior Finance Manager

Executive Summary

Students:

- Original Budget – 223 ADM
- Revised Budget – 175 ADM

Current Conditions:

- Currently, six-months of activity or 50% of FY19 is shown in the YTD column.
- Cash at month-end was \$1.1m, which is 144 days of operating cash on hand

Budget to Actual:

- A revised budget was created with the director, based on a conservative student count and anticipated actual expenditures. Originally, with 223 students, the school expected an operating surplus of \$329,000. With a decrease in students to 175 (over a 20% decrease), the projected fund balance will increase by \$59,000. Overall, this would put the ending fund balance at 43% of the operating expenditures, well above the industry average.
- Since the working budget is recently updated, revenues and expenditures are being spent in accordance with the revised budget.
- A cash-flow schedule has been added. This schedule shows that the school will have adequate cash during FY19.

Items worth noting:

- A separate report is provided with monthly disbursements, receipts and journal entries (if any).

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

**St. Cloud Math and Science Academy
Balance Sheet
December 31, 2018**

	<u>6/30/2018</u>	<u>12/31/2018</u>
<u>Assets</u>		
Cash and Investments	\$ 988,184	\$ 1,102,701
Accounts Receivable	256	256
State Aids Receivable	220,555	85,282
Federal Aids Receivable	36,330	77,531
Prepaid Expense	68,379	42,557
Total Current Assets	\$ 1,313,704	\$ 1,308,326
<u>Liabilities and Fund Balance</u>		
Current Liabilities		
Salaries and Wages Payable	\$ 97,540	\$ 50,809
Accounts Payable	32,337	5,572
Payroll Deductions and Benefits	30,402	27,410
Total Current Liabilities	\$ 160,279	\$ 83,791
Fund Balance		
Fund Balance	\$ 1,153,425	\$ 1,153,425
Excess of Revenues over Expenditures	-	71,111
Total Fund Balance	\$ 1,153,425	\$ 1,224,536
Total Liabilities and Fund Balance	\$ 1,313,704	\$ 1,308,326
Days of Operating Cash On hand	132	144

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
 For the year-ending June 30, 2019
 December 31, 2018

	FY18 Actual	Original Budget	Working Budget	Year-To -Date	50.0% % of Budget
ADM	202.05	223	175	184	105%
Total All Funds					
Revenues					
State Revenues	\$ 2,544,182	\$ 2,941,403	\$ 2,493,978	\$ 1,215,916	49%
Federal Revenues	136,377	135,068	159,935	62,262	39%
Local Revenues	2,399	2,500	2,000	199	10%
Food service Revenue	188,210	184,485	205,922	71,404	35%
Total Revenues	\$ 2,871,168	\$ 3,263,457	\$ 2,861,835	\$ 1,349,782	47%
Check #	2,871,168	3,263,457	2,861,835	1,349,782	
Expenditures					
Salaries and Benefits	\$ 1,680,879	\$ 1,851,954	\$ 1,727,449	\$ 786,498	46%
Purchased Services	561,642	619,122	607,211	290,116	48%
Supplies and Materials	278,334	281,375	275,268	121,514	44%
Equipment	54,108	25,000	13,700	2,546	19%
Grant and Other Costs	159,255	157,052	179,375	77,996	43%
Total Expenditures	\$ 2,734,219	\$ 2,934,503	\$ 2,803,003	\$ 1,278,671	46%
Check #	2,734,219	2,934,503	2,803,003	1,278,671	
Net effect of Operations, All Funds	\$ 136,949	\$ 328,954	\$ 58,832	\$ 71,111	
Beginning Fund Balance	\$ 1,016,476	\$ 1,153,425	\$ 1,153,425	\$ 1,153,425	
Ending Fund Balance	\$ 1,153,425	\$ 1,482,379	\$ 1,212,257	\$ 1,224,536	
Fund Balance % of Expenditures	42.2%	50.5%	43.2%		

General Fund

Revenues

State Aids

General Education Revenue	\$ 2,003,144	\$ 2,295,935	\$ 1,943,158	\$ 1,099,777	57%
Building Lease Aid	264,860	290,092	227,651	-	0%
Special Education Aid	245,132	312,489	278,824	30,000	11%
Endowment Aid	6,642	7,819	8,377	4,189	50%
Literacy Incentive	5,364	5,632	12,868	3,861	30%
LT Facilities Maintenance Aid	19,040	29,436	23,100	-	0%
Holdback	-	-	-	78,091	n/a
Total State Aids	2,544,182	2,941,403	2,493,978	1,215,916	49%

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	FY18 Actual	Original Budget	Working Budget	Year-To -Date	50.0% % of Budget
ADM	202.05	223	175	184	105%
Federal Revenue					
Federal Special Ed	31,969	37,198	29,834	13,811	46%
Federal CEIS	4,222	-	6,661	-	0%
Federal Title I A	-	-	10,000	-	0%
Federal Title I	68,860	66,482	78,936	30,535	39%
Federal Title II	14,637	14,864	12,478	15,826	127%
Federal Title III	16,690	16,524	22,026	2,091	9%
Total Federal Revenue	136,377	135,068	159,935	62,262	39%
Other Revenue					
Fees from Students	197	500	500	-	0%
Contributions and Gifts, Grants	62	500	500	-	0%
Misc Income, Pension Reimbursement	2,140	1,500	1,000	199	20%
Total Other Revenue	2,399	2,500	2,000	199	10%
Total Revenue	\$ 2,682,958	\$ 3,078,972	\$ 2,655,913	\$ 1,278,378	48%
Expenditures					
Salaries	1,123,483	1,211,733	1,123,020	493,765	44%
Benefits	294,795	309,010	306,919	126,021	41%
Accrual of summer salaries and benefits	-	-	-	78,247	N/A
Total Salaries and Benefits	1,418,278	1,520,742	1,429,939	698,033	49%
Contracted Services (see breakout)	110,812	107,599	100,126	49,771	50%
Repairs and Technology Maintenance	15	1,000	2,000	903	45%
Communications Services (phone, internet, fax)	5,612	5,460	5,000	2,542	51%
Postage	369	600	400	210	52%
Utilities	50,673	66,300	61,500	22,873	37%
Property and Casualty Insurance	11,833	13,400	13,400	11,768	88%
Repairs and Maintenance	18,778	5,000	5,000	2,222	44%
Field Trip Transportation	3,308	2,800	2,800	577	21%
Travel and conferences	2,990	5,600	5,000	472	9%
Field Trip Admissions	1,276	2,800	2,200	150	7%
Lease Expense	326,432	373,740	373,740	186,870	50%
Wells Fargo Copier Lease (\$190)	3,142	4,200	2,400	1,014	42%
Office Supplies/General Supplies	29,771	28,000	28,000	11,565	41%
Maintenance Supplies	15,645	14,000	10,000	5,845	58%
Noninstructional Software	16,298	15,700	20,000	18,112	91%
Instructional Software	13,552	10,100	5,000	1,961	39%
Instructional Supplies	8,686	11,200	12,500	9,858	79%
Noninstructional Technology	-	5,600	2,000	2	0%
Instructional Technology	9,331	14,000	6,000	3,199	53%
Textbooks and Workbooks	26,302	31,900	15,000	12,854	86%
Standardized Tests	-	-	-	-	n/a
Media/Library Resources	700	1,700	1,700	728	43%

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	FY18 Actual	Original Budget	Working Budget	Year-To -Date	50.0% % of Budget
ADM	202.05	223	175	184	105%
Food	722	600	2,500	1,708	68%
Furniture and Other Equipment	50,915	5,000	7,500	1,355	18%
Technology Equipment	3,193	20,000	5,000	12	0%
Dues and memberships	22,877	17,082	19,440	15,734	81%
State Special Ed Expenditures					
Salaries	192,251	237,117	222,920	64,158	29%
Benefits	40,339	64,695	43,078	9,765	23%
Other	26,404	30,623	33,645	10,745	32%
Federal Expenditures (Equals Revenue)					
Federal Special Education	31,969	42,100	29,834	13,811	46%
Federal CEIS	4,222	-	6,661	-	0%
Federal Title I, A	-	-	10,000	-	0%
Federal Title I	68,860	66,482	78,936	30,535	39%
Federal Title II	14,637	14,864	12,478	15,826	127%
Federal Title III	16,690	16,524	22,026	2,091	9%
Total Expenditures	2,546,881	2,756,528	2,597,723	1,207,267	46%
Net Change in Fund Balance	136,077	322,444	58,190	71,111	
Beginning Fund Balance	1,016,475	1,016,476	1,153,751	1,153,751	
Ending Fund Balance	\$ 1,153,751	\$ 1,226,331	\$ 1,211,941	\$ 1,224,862	
Fund Balance Percentage of Annual Expenditures	45.3%	49.1%	46.7%		
Fund 02, Food Service					
Revenues					
Breakfast Aid	\$ 59,077	\$ 63,000	\$ 59,500	\$ 23,837	40%
Lunch and Milk Aid	112,583	120,750	121,000	42,424	35%
Fresh Fruits & Vegetable Grant	-	-	10,172	5,142	51%
Commodities	16,311	-	15,000	-	0%
Sale of Lunches	239	735	250	-	0%
Total Revenue	\$ 188,210	\$ 184,485	\$ 205,922	\$ 71,404	35%
Expenditures					
Salaries and Benefits	\$ 30,011	\$ 29,400	\$ 31,512	\$ 14,542	46%
Lunch, Breakfast & Milk	139,899	146,475	155,468	55,113	35%
Commodities	16,311	-	15,000	-	0%
Equipment, shipping and Installation	-	-	1,200	1,179	98%
Supplies	1,117	2,100	2,100	570	27%
Total Expenditures	\$ 187,338	\$ 177,975	\$ 205,280	\$ 71,404	35%
Expenditures in Excess of Revenue	\$ 872	\$ 6,510	\$ 642	\$ (0)	
Beginning fund Balance	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, Food Service Fund	\$ 872	\$ 6,510	\$ 642	\$ (0)	

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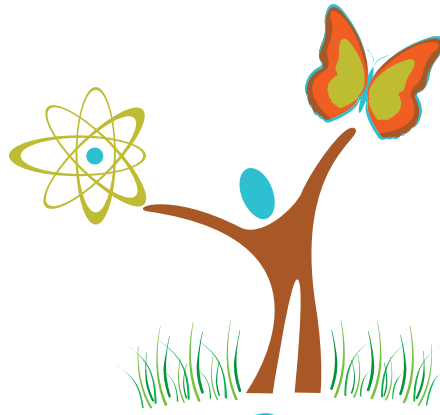
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SCMSA
Cash-flow Statement for Fiscal Year 2019
As of December 31, 2018

	Budget Plus PY pay/rec	YTD Cash Receipts 12/31/18	FY19						Total Cash-flow	Receivable/ Payable	
			January	February	March	April	May	June			
State Aids	2,493,978	1,137,826	109,500	194,000	194,000	194,000	194,000	194,000	2,217,326	276,652	11%
Federal Aid	159,935	-	77,531	13,500	13,500	13,500	13,500	13,500	145,031	14,904	9%
Other Receipts	2,000	199	200	200	200	200	200	200	1,399	601	30%
Food Service	205,922	56,135	18,000	19,500	19,500	19,500	19,500	19,500	171,635	34,287	17%
Prior Year Receivables/changes	325,519	290,152	5,300	-	-	-	7,687	22,380	325,519	0	0%
Total Cash Receipts	3,187,354	1,484,312	210,531	227,200	227,200	227,200	234,887	249,580	2,860,910	326,444	10%
Salaries and Benefits	1,727,449	708,251	155,000	155,000	155,000	155,000	155,000	155,000	1,638,251	89,198	5%
Purchased Services	607,211	304,780	49,500	49,500	49,500	49,500	49,500	49,500	601,780	5,431	1%
Supplies and Materials	275,268	121,514	23,500	23,500	23,500	23,500	23,500	23,500	262,514	12,754	5%
Equipment	13,700	2,546	5,000	-	5,000	-	-	-	12,546	1,154	8%
Grant and Other Costs	179,375	77,996	15,000	15,000	15,000	15,000	15,000	15,000	167,996	11,379	6%
Prior Year Payables/changes	160,279	154,707	1,683	-	-	-	-	-	156,390	3,889	2%
Total Cash Outflows	2,963,282	1,369,795	249,683	243,000	248,000	243,000	243,000	243,000	2,839,478	123,804	4%
Net Cash Effect		114,517	(39,152)	(15,800)	(20,800)	(15,800)	(8,113)	6,580	21,432	202,640	
Beginning Cash		988,184	1,102,701	1,063,550	1,047,750	1,026,950	1,011,150	1,003,037			
Ending Cash		1,102,701	1,063,550	1,047,750	1,026,950	1,011,150	1,003,037	1,009,617			
Operating Days Cash on Hand		143.59	138.49	136.44	133.73	131.67	130.61	131.47			

St. Cloud Math and Science Academy
 Food Service
 Receipts and Expenditures, FY19

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Number of Claims Submitted													
Total Breakfast	-	-	2,781	3,252	2,830	2,276							11,139
Total Lunch	-	-	2,930	3,381	3,072	2,544							11,927
Revenue and Expenditures													
Breakfast Revenue \$ 2.14	\$ -	\$ -	\$ 5,951	\$ 6,959	\$ 6,056	\$ 4,871							\$ 23,837
Lunch Revenue \$ 3.515	-	-	10,299	11,884	10,798	8,942							41,923
State Milk Aid, K \$ 0.20	-	-	122	142	132	105							501
Fresh Fruits & Veg Grant	-	-	1,102	1,800	890	1,350							5,142
Total Revenue	\$ -	\$ -	\$ 17,474	\$ 20,785	\$ 17,876	\$ 15,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,404
Expenditures													
Salaries	\$ 215	\$ 1,228	\$ 2,424	\$ 4,236	\$ 3,589	\$ 2,850							\$ 14,542
Food \$ 3.17	-	-	10,239	13,840	12,425	11,012							47,515
Milk	-	-	1,914	2,045	1,885	1,755							7,598
Supplies	511	-	-	-	59	-							570
Capital Assets	-	1,179	-	-	-	-	-	-	-	-	-	-	1,179
Total Expenditures	\$ 726	\$ 2,407	\$ 14,577	\$ 20,121	\$ 17,957	\$ 15,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,404
Net Income/Loss	\$ (726)	\$ (2,407)	\$ 2,897	\$ 665	\$ (81)	\$ (348)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
Lunches Claimed for Reimburse	-	-	2,930	3,381	3,072	2,544	-	-	-	-	-	-	11,927
Lunches Delivered	-	-	3,209	3,524	3,060	2,637	-	-	-	-	-	-	12,430
Extra lunches paid for but not reimburse	-	-	(279)	(143)	12	(93)	-	-	-	-	-	-	(503)



ST. CLOUD
MATH AND SCIENCE
ACADEMY
ISD 4223

Charter No. 4223.07
January 2019 Meeting

December 2018 Supplemental Information



Prepared by:
Kara Lundin, CPA
Senior Finance Manager

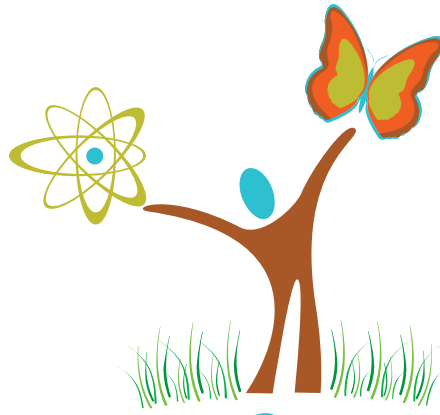
CHECK	CHECK	INVOICE	AMOUNT	
DATE	NUMBER	VENDOR	DESCRIPTION	
12/03/2018	201800341	Adobe Systems Inc	Acrobate Pro Subscription	16.13
12/03/2018	201800344	Amazon.com	USB cables	1.96
12/04/2018	201800345	Amazon.com	Protection plans	11.98
12/05/2018	201800346	Coborn's	New teacher training food	36.98
12/06/2018	201800348	Hanover Insurance Gr	commercial ins instal	953.18
12/06/2018	201800347	SAM'S CLUB	SPED supplies	16.08
12/10/2018	43308	ESI	Payroll accrual	500.00
12/10/2018	43309	Horace Mann Life Ins	Payroll accrual	270.84
12/10/2018	201800349	Office Depot/Max	Poster boards	96.96
12/12/2018	201800350	Walmart	Teacher supplies	33.28
12/13/2018	43310	Abdo, Eick & Meyers,	Progress audit billing	1,950.00
12/13/2018	43311	Accident Fund	Installment on policy WCV 6145878 00 02	2,670.00
12/13/2018	43312	Arrow Ace Hardware	Building supplies: Anchor screws	17.18
12/13/2018	43313	Baker Transportation	Transportation for parent meetings	27.00
12/13/2018	43314	Brian Ingvalson & As	Writing services contract: December 2018 13.33 hours @ \$75/hr	1,000.00
12/13/2018	43315	Charter Communicatio	Phone and internet	428.58
12/13/2018	43316	Charter School Healt	Vaccine filing	652.50
12/13/2018	43318	Cintas	Building supplies: Scraper, mops and towels	67.82
12/13/2018	43318	Cintas	Building supplies: Scraper, mops and towels	116.90
12/13/2018	43318	Cintas	Building supplies: Spring step, mops and towels	56.00
12/13/2018	43318	Cintas	Building supplies: Spring step, mops and towels	108.54
12/13/2018	43318	Cintas	Building supplies: Spring step, mops and towels	75.82
12/13/2018	43318	Cintas	Building supplies: Scraper, mop and towels	67.82
12/13/2018	43319	Eikmeier, Sandra	Reimbursement for 3 drawer storage bin	41.93
12/13/2018	43320	Fish, Tom	November Milk order	1,885.00
12/13/2018	43321	Madsen, Rene	Psychologist services 11.01.18 - 11.30.18 plus mileage and misc. forms	2,469.79
12/13/2018	43322	Menards	Drill bits and toy bin	53.98
12/13/2018	43322	Menards	Supplies: Brackets, grips and braces	74.33
12/13/2018	43323	MN Board of School A	Membership fee	75.00
12/13/2018	43324	New Horizon Foods	December student meal order	11,011.79
12/13/2018	43325	School Nurse Supply,	Nurse office supplies	145.89
12/13/2018	43325	School Nurse Supply,	Nurse office supplies	145.89
12/13/2018	43326	SPOT Rehabilitation,	OT contract services 10.11.18 - 10.26.18	269.50
12/13/2018	43327	TriMark	Supplies: Tissue rolls, bowl cleaner and foam sanitizer	424.10
12/13/2018	43327	TriMark	Supplies: Tissue rolls	27.50
12/13/2018	43328	Waldvogel, Jill	Reimbursement for CPI training	30.88
12/13/2018	43329	Xcel Energy	Gas and electric useage: 10.27.18 - 11.28.18	2,223.05

CHECK DATE	CHECK NUMBER	CHECK VENDOR	INVOICE DESCRIPTION	AMOUNT
12/13/2018	201800351	Coborn's	Student of the month treats	3.99
12/14/2018	201800317	Internal Revenue Ser	Payroll accrual	40.00
12/14/2018	201800318	Internal Revenue Ser	Payroll accrual	3,940.19
12/14/2018	201800319	Internal Revenue Ser	Payroll accrual	3,791.27
12/14/2018	201800320	Internal Revenue Ser	Payroll accrual	886.65
12/14/2018	201800321	Internal Revenue Ser	Payroll accrual	3,791.27
12/14/2018	201800322	Internal Revenue Ser	Payroll accrual	886.65
12/14/2018	201800323	MN Dept of Revenue	Payroll accrual	2,111.38
12/14/2018	201800324	Public Employees Ret	Payroll accrual	1,347.04
12/14/2018	201800325	Public Employees Ret	Payroll accrual	1,554.27
12/14/2018	201800326	Select Account	Payroll accrual	482.83
12/14/2018	201800327	Teachers Retirement	Payroll accrual	3,075.37
12/14/2018	201800328	Teachers Retirement	Payroll accrual	3,161.48
12/17/2018	2207	Scholastic Book Fair	Books	500.44
12/19/2018	43332	Accident Fund	Installment on policy WCV 6145878 01 03	3,551.75
12/19/2018	43333	BerganKDV Outsourced	Financial Management and accounting services for the month of Bergan 2018.	4,998.00
12/19/2018	43334	Cintas	Building supplies: Scraper, mats, mops and towels	116.90
12/19/2018	43334	Cintas	Building supplies: Scraper, mats, mops and towels	67.82
12/19/2018	43330	ESI	Payroll accrual	500.00
12/19/2018	43331	Horace Mann Life Ins	Payroll accrual	270.84
12/19/2018	43335	Kraus-Anderson Insur	HR Services monthly payment - December 2018	250.00
12/19/2018	43336	Lifetouch NSS	School pictures	820.00
12/19/2018	43337	Rupp, Anderson, Squi	Legal services	625.63
12/19/2018	43338	Safeguard Security I	Alarm monitoring	39.95
12/19/2018	43339	School Technology As	Ap checks	155.66
12/19/2018	43340	West Central Sanitat	Trash services	329.08
12/20/2018	201800354	Aflac	Dec 2018 Insurance	368.44
12/20/2018	201800353	TARGET	Cookies for first grade project	33.83
12/20/2018	201800352	Walmart	Return of office supplies	-39.56
12/21/2018	201800355	Amazon.com	SPED supplies	12.86
12/21/2018	201800357	Amazon.com	Computer	1,299.77
12/21/2018	201800356	Walmart	Office supplies	295.70
12/24/2018	201800358	Amazon.com	Amazon Prime	12.99
12/24/2018	201800360	Discount Two Way Rad	Walkie talkies	278.00
12/24/2018	201800359	SAM'S CLUB	Supplies for kindergarten project	37.94
12/26/2018	201800361	HEALTHPARTNERS	Jan 2018 Health Insurance	9,454.87
12/28/2018	201800362	Deerwood Bank	Positive pay fee	35.00
12/28/2018	201800363	Deerwood Bank	ACH processing fee	35.00
12/30/2018	201800378	HEALTHPARTNERS	Jan 2018 Health Insurance	9,785.22
12/31/2018	201800365	Amazon.com	Books	99.90
12/31/2018	201800361	HEALTHPARTNERS	Jan 2018 Health Insurance	-9,454.87
12/31/2018	201800329	Internal Revenue Ser	Payroll accrual	40.00
12/31/2018	201800330	Internal Revenue Ser	Payroll accrual	4,180.07
12/31/2018	201800331	Internal Revenue Ser	Payroll accrual	3,908.71
12/31/2018	201800332	Internal Revenue Ser	Payroll accrual	914.11
12/31/2018	201800333	Internal Revenue Ser	Payroll accrual	3,908.71
12/31/2018	201800334	Internal Revenue Ser	Payroll accrual	914.11
12/31/2018	201800335	MN Dept of Revenue	Payroll accrual	2,220.56

<u>CHECK</u>	<u>CHECK</u>	<u>INVOICE</u>		
<u>DATE</u>	<u>NUMBER</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
12/31/2018	201800336	Public Employees Ret	Payroll accrual	1,505.54
12/31/2018	201800337	Public Employees Ret	Payroll accrual	1,737.17
12/31/2018	201800338	Select Account	Payroll accrual	482.83
12/31/2018	201800364	St. Cloud Times	Marketing	6.99
12/31/2018	201800339	Teachers Retirement	Payroll accrual	3,025.12
12/31/2018	201800340	Teachers Retirement	Payroll accrual	3,109.81
			Totals for checks	103,561.46

Post Date	Acct Nbr	Description	Amount
12/31/2018	01 R 005 000 000 000 211	FY 18-19 General Education Charter	94317.77
12/31/2018	01 R 005 000 000 000 211	FY 18-19 General Education Charter	94554.53
12/31/2018	02 R 005 770 000 701 300	State lunch	384.00
12/31/2018	02 R 005 770 000 701 471	Reg lunch	1013.76
12/31/2018	02 R 005 770 000 701 471	HHFKA lunch	184.32
12/31/2018	02 R 005 770 000 701 472	Free and red lunch	9216.00
12/31/2018	02 R 005 770 000 703 300	State milk	132.00
12/31/2018	02 R 005 770 000 705 476	Breakfast	6056.20
12/31/2018	02 R 005 770 000 706 471	Fresh fruit and veggie program	889.91
12/31/2018	02 R 005 770 000 706 471	Fresh fruit and veggie program	1799.62
		Total for Cash Receipts	208548.11

Post Date	Acct Nbr	Description	Amount
12/31/2018	01 E 010 203 000 000 199	3rd party sick pay adjustment Andrea Wellls	-3785.71
12/31/2018	01 A 101 00	3rd party sick pay adjustment Andrea Wellls	3306.82
12/31/2018	01 L 215 02	3rd party sick pay adjustment Andrea Wellls	189.29
12/31/2018	01 L 215 05	3rd party sick pay adjustment Andrea Wellls	289.60
		Total for Journal Entries	0.00



ST. CLOUD MATH AND SCIENCE ACADEMY ISD 4223

Charter No. 4223.07
January 2019 Meeting

November 30, 2018 Financial Statements



Prepared by:
Kara Lundin, CPA
Senior Finance Manager

Executive Summary

Students:

- Original Budget – 223 ADM

Current Conditions:

- Currently, five-months of activity or 41.7% of FY19 is shown in the YTD column.
- Cash at month-end was nearly \$1.1m, which is 136 days of operating cash on hand

Budget to Actual:

- A revised budget was created in the December financials. See December's comments.

Items worth noting:

- A separate report is provided with monthly disbursements, receipts and journal entries (if any).

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

**St. Cloud Math and Science Academy
Balance Sheet
November 30, 2018**

	<u>6/30/2018</u>	<u>11/30/2018</u>
Assets		
Cash and Investments	\$ 988,184	\$ 1,089,583
Accounts Receivable	256	256
State Aids Receivable	220,555	218,685
Federal Aids Receivable	36,330	64,953
Prepaid Expense	68,379	42,557
Total Current Assets	\$ 1,313,704	\$ 1,416,033
Liabilities and Fund Balance		
Current Liabilities		
Salaries and Wages Payable	\$ 97,540	\$ 77,144
Accounts Payable	32,337	15,743
Payroll Deductions and Benefits	30,402	29,704
Total Current Liabilities	\$ 160,279	\$ 122,591
Fund Balance		
Fund Balance	\$ 1,153,425	\$ 1,153,425
Excess of Revenues over Expenditures	-	140,018
Total Fund Balance	\$ 1,153,425	\$ 1,293,443
Total Liabilities and Fund Balance	\$ 1,313,704	\$ 1,416,033
Days of Operating Cash On hand	132	136

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
For the year-ending June 30, 2019
November 30, 2018

	FY18 Actual	Original Budget	Year-To -Date	41.7% % of Budget
ADM	202.05	223		
Total All Funds				
Revenues				
State Revenues	\$ 2,544,182	\$ 2,941,403	\$ 1,160,446	39%
Federal Revenues	136,377	135,068	46,644	35%
Local Revenues	2,399	2,500	199	8%
Food service Revenue	188,210	184,485	54,769	30%
Total Revenues	\$ 2,871,168	\$ 3,263,457	\$ 1,262,059	39%
Check #	2,871,168	3,263,457	1,262,059	
Expenditures				
Salaries and Benefits	\$ 1,680,879	\$ 1,851,954	\$ 672,598	36%
Purchased Services	561,642	619,122	280,660	45%
Supplies and Materials	278,334	281,375	103,861	37%
Equipment	54,108	25,000	2,546	10%
Grant and Other Costs	159,255	157,052	62,376	40%
Total Expenditures	\$ 2,734,219	\$ 2,934,503	\$ 1,122,041	38%
Check #	2,734,219	2,934,503	1,122,041	
Net effect of Operations, All Funds	\$ 136,949	\$ 328,954	\$ 140,018	
Beginning Fund Balance	\$ 1,016,476	\$ 1,153,425	\$ 1,153,425	
Ending Fund Balance	\$ 1,153,425	\$ 1,482,379	\$ 1,293,443	
Fund Balance % of Expenditures	42.2%	50.5%		

General Fund

Revenues

State Aids

General Education Revenue	\$ 2,003,144	\$ 2,295,935	\$ 910,904	40%
Building Lease Aid	264,860	290,092	-	0%
Special Education Aid	245,132	312,489	30,000	10%
Endowment Aid	6,642	7,819	4,189	54%
Literacy Incentive	5,364	5,632	3,861	69%
LT Facilities Maintenance Aid	19,040	29,436	-	0%
Holdback	-	-	211,493	n/a
Total State Aids	2,544,182	2,941,403	1,160,446	39%

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

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41.7%

	FY18 Actual	Original Budget	Year-To -Date	% of Budget
ADM	202.05	223		
Federal Revenue				
Federal Special Ed	31,969	32,869	11,757	36%
Federal CEIS	4,222	4,329	-	0%
Federal Title I	68,860	66,482	16,970	26%
Federal Title II	14,637	14,864	15,826	106%
Federal Title III	16,690	16,524	2,091	13%
Total Federal Revenue	136,377	135,068	46,644	35%
Other Revenue				
Fees from Students	197	500	-	0%
Contributions and Gifts, Grants	62	500	-	0%
Misc Income, Pension Reimbursement	2,140	1,500	199	13%
Total Other Revenue	2,399	2,500	199	8%
Total Revenue	\$ 2,682,958	\$ 3,078,972	\$ 1,207,290	39%

Expenditures

Salaries	1,123,483	1,211,733	402,030	33%
Benefits	294,795	309,010	96,014	31%
Accrual of summer salaries and benefits	-		109,884	N/A
Total Salaries and Benefits	1,418,278	1,520,742	607,928	40%
Contracted Services (see breakout)	110,812	107,599	42,557	40%
Repairs and Technology Maintenance	15	1,000	903	90%
Communications Services (phone, internet, fax)	5,612	5,460	2,120	39%
Postage	369	600	210	35%
Utilities	50,673	66,300	22,544	34%
Property and Casualty Insurance	11,833	13,400	10,815	81%
Repairs and Maintenance	18,778	5,000	2,182	44%
Field Trip Transportation	3,308	2,800	577	21%
Travel and conferences	2,990	5,600	472	8%
Field Trip Admissions	1,276	2,800	-	0%
Lease Expense	326,432	373,740	186,870	50%
Wells Fargo Copier Lease	3,142	4,200	826	20%
Office Supplies/General Supplies	29,771	28,000	9,652	34%
Maintenance Supplies	15,645	14,000	5,162	37%
Noninstructional Software	16,298	15,700	17,860	114%
Instructional Software	13,552	10,100	2,245	22%
Instructional Supplies	8,686	11,200	8,924	80%
Noninstructional Technology	-	5,600	-	0%
Instructional Technology	9,331	14,000	1,887	13%
Textbooks and Workbooks	26,302	31,900	12,854	40%
Standardized Tests	-	-	-	n/a
Media/Library Resources	700	1,700	728	43%

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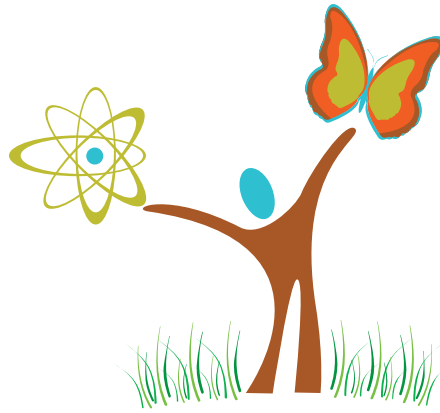
	FY18 Actual	Original Budget	Year-To -Date	41.7% % of Budget
ADM	202.05	223		
Food	722	600	1,633	272%
Furniture and Other Equipment	50,915	5,000	1,355	27%
Technology Equipment	3,193	20,000	12	0%
Dues and memberships	22,877	17,082	15,732	92%
State Special Ed Expenditures				
Salaries	192,251	237,117	45,976	19%
Benefits	40,339	64,695	7,002	11%
Other	26,404	30,623	10,586	35%
Federal Expenditures (Equals Revenue)				
Federal Special Education	31,969	37,771	11,757	31%
Federal CEIS	4,222	4,329	-	0%
Federal Title I	68,860	66,482	16,970	26%
Federal Title II	14,637	14,864	15,826	106%
Federal Title III	16,690	16,524	2,091	13%
Total Expenditures	2,546,881	2,756,528	1,066,253	39%
Net Change in Fund Balance	136,077	322,444	141,037	
Beginning Fund Balance	1,016,475	1,153,751	1,153,751	
Ending Fund Balance	\$ 1,153,751	\$ 1,476,195	\$ 1,294,788	
Fund Balance Percentage of Annual Expenditures	45.3%	53.6%		
Fund 02, Food Service				
Revenues				
Breakfast Aid	\$ 59,077	\$ 63,000	\$ 18,967	30%
Lunch and Milk Aid	112,583	120,750	33,350	28%
Fresh Fruits & Vegetable Grant	-	-	2,452	n/a
Commodities	16,311	-	-	n/a
Sale of Lunches	239	735	-	0%
Total Revenue	\$ 188,210	\$ 184,485	\$ 54,769	30%
Expenditures				
Salaries and Benefits	\$ 30,011	\$ 29,400	\$ 11,692	40%
Lunch, Breakfast & Milk	139,899	146,475	42,347	29%
Commodities	16,311	-	-	n/a
Equipment, shipping and Installation	-	-	1,179	n/a
Supplies	1,117	2,100	570	27%
Total Expenditures	\$ 187,338	\$ 177,975	\$ 55,788	31%
Expenditures in Excess of Revenue	\$ 872	\$ 6,510	\$ (1,019)	
Beginning fund Balance	\$ -	\$ -	\$ -	
Ending Fund Balance, Food Service Fund	\$ 872	\$ 6,510	\$ (1,019)	

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
Cash-flow Statement for Fiscal Year 2019
As of November 30, 2018

	Budget Plus PY pay/rec	YTD Cash Receipts 11/30/18	FY19							Total Cash-flow	Receivable/ Payable	
			December	January	February	March	April	May	June			
State Aids	2,941,403	948,953	190,000	190,000	220,000	245,000	245,000	245,000	245,000	2,528,953	412,450	14%
Federal Aid	135,068	-	64,953	10,500	10,500	10,500	10,500	10,500	10,500	127,953	7,115	5%
Other Receipts	2,500	199	200	200	200	200	200	200	200	1,599	901	36%
Food Service	184,485	36,459	18,000	19,500	19,500	19,500	19,500	19,500	19,500	171,459	13,026	7%
Prior Year Receivables/changes	325,519	290,152	5,000	-	-	-	-	-	-	295,152	30,367	9%
Total Cash Receipts	3,588,976	1,275,764	278,153	220,200	250,200	275,200	275,200	275,200	275,200	3,125,117	463,859	13%
Salaries and Benefits	1,851,954	562,714	169,000	169,000	169,000	169,000	169,000	169,000	169,000	1,745,714	106,240	6%
Purchased Services	619,122	298,332	34,500	34,500	34,500	34,500	34,500	34,500	34,500	539,832	79,289	13%
Supplies and Materials	281,375	103,861	23,500	23,500	23,500	23,500	23,500	23,500	23,500	268,361	13,014	5%
Equipment	25,000	2,546	5,000	-	5,000	-	-	-	-	12,546	12,454	50%
Grant and Other Costs	157,052	62,376	12,500	12,500	12,500	12,500	12,500	12,500	12,500	149,876	7,176	5%
Prior Year Payables/changes	160,279	144,536	1,683	-	-	-	-	-	-	146,219	14,060	9%
Total Cash Outflows	3,094,782	1,174,365	246,183	239,500	244,500	239,500	239,500	239,500	239,500	2,862,548	232,234	8%
Net Cash Effect		101,399	31,970	(19,300)	5,700	35,700	35,700	35,700	35,700	262,569	231,625	
Beginning Cash		988,184	1,089,583	1,121,554	1,102,254	1,107,954	1,143,654	1,179,354	1,215,054			
Ending Cash		1,089,583	1,121,554	1,102,254	1,107,954	1,143,654	1,179,354	1,215,054	1,250,754			
Operating Days Cash on Hand		135.52	139.50	137.10	137.81	142.25	146.69	151.13	155.57			



ST. CLOUD
MATH AND SCIENCE
ACADEMY
ISD 4223

Charter No. 4223.07
January 2019 Meeting

November 2018 Supplemental Information



Prepared by:
Kara Lundin, CPA
Senior Finance Manager

CHECK DATE	CHECK		INVOICE		AMOUNT
	NUMBER	VENDOR	DESCRIPTION		
11/01/2018	201800288	Amazon.com	Supplies: Can opener		58.50
11/01/2018	201800287	Facebook	Marketing		4.33
11/01/2018	201800286	MN Unemployment	MN Unemployment		615.00
11/02/2018	201800289	TeachersPayTeachers	Science license		6.00
11/05/2018	43266	Central Locksmiths I	Key for fire lock box		9.50
11/05/2018	43267	Charter Communicatio	Phone and Internet		421.17
11/05/2018	43268	Cintas	Building supplies		67.82
11/05/2018	43269	Eikmeier, Sandra	Reimbursement for dinner supplies for STEM night		17.89
11/05/2018	43270	Innovative Office So	Building supplies		32.45
11/05/2018	43271	TriMark	Building supplies		379.04
11/05/2018	201800292	Adobe Systems Inc	Acrobate Pro Subscription		16.13
11/05/2018	201800291	SAM'S CLUB	Smiles for subs and vet's day and parent education		14.96
11/05/2018	201800290	Walmart	Smiles for subs and vet's day		14.62
11/06/2018	43272	ESI	Payroll accrual		500.00
11/06/2018	43273	Horace Mann Life Ins	Payroll accrual		270.84
11/06/2018	201800293	Hanover Insurance Gr	commercial ins instal		953.19
11/08/2018	201800296	Amazon.com	Office supplies: Markers		10.00
11/08/2018	201800297	SAM'S CLUB	Smiles for subs and parent education food		29.32
11/08/2018	201800294	TeachersPayTeachers	Science supplies		2.00
11/08/2018	201800295	TeachersPayTeachers	Science supplies		6.00
11/09/2018	201800298	SAM'S CLUB	Supplies: Markers, pencil sharpener and pencils		115.40
11/12/2018	201800300	SAM'S CLUB	Office supplies		67.20
11/12/2018	201800299	Walmart	Smiles for subs		9.98
11/12/2018	201800301	Walmart	Office supplies		74.08
11/13/2018	201800302	Coborn's	Veterans Day		27.72
11/14/2018	43274	Arrow Ace Hardware	Finance charges		1.27
11/14/2018	43275	Baker Transportation	Transportation for parent meetings		160.00
11/14/2018	43276	Carver-Lorentz, Cath	Reimbursement for conferenace		145.90
11/14/2018	43277	Cintas	Building supplies		67.82
11/14/2018	43278	Fish, Tom	October Milk order		2,044.50
11/14/2018	43279	Laminator.com	Laminating film roll		265.98
11/14/2018	43280	Madsen, Rene	Psychologist services 10.01.18 - 10.31.18 plus mileage and misc. forms		1,857.08
11/14/2018	43281	New Horizon Foods	November student meal order		12,424.55
11/14/2018	43282	Rochester 100 Inc	Homework folders		250.00
11/14/2018	201800303	SAM'S CLUB	Parent Education food		41.44
11/15/2018	201800262	Internal Revenue Ser	Payroll accrual		40.00
11/15/2018	201800263	Internal Revenue Ser	Payroll accrual		4,217.90
11/15/2018	201800264	Internal Revenue Ser	Payroll accrual		4,141.65
11/15/2018	201800265	Internal Revenue Ser	Payroll accrual		968.63
11/15/2018	201800266	Internal Revenue Ser	Payroll accrual		4,141.65
11/15/2018	201800267	Internal Revenue Ser	Payroll accrual		968.63
11/15/2018	201800268	MN Dept of Revenue	Payroll accrual		2,275.48
11/15/2018	201800269	Public Employees Ret	Payroll accrual		1,726.40
11/15/2018	201800270	Public Employees Ret	Payroll accrual		1,992.01
11/15/2018	201800271	Select Account	Payroll accrual		482.83
11/15/2018	201800272	Teachers Retirement	Payroll accrual		3,047.69
11/15/2018	201800273	Teachers Retirement	Payroll accrual		3,133.04
11/16/2018	201800304	Jett's Pizza	Parent Education Graduation food		98.98

CHECK	CHECK	INVOICE		
DATE	NUMBER	VENDOR	DESCRIPTION	AMOUNT
11/20/2018	201800306	Aflac	Nov 2018 Insurance	368.44
11/20/2018	201800305	CPI	Training materials	57.00
11/21/2018	201800307	TeachersPayTeachers	Science supplies	6.00
11/21/2018	201800308	TeachersPayTeachers	Science supplies	7.50
11/21/2018	201800309	Walmart	Teacher Incentives	8.95
11/23/2018	201800342	Amazon.com	Office supplies	12.99
11/23/2018	201800311	HEALTHPARTNERS	Medical Insurance - December 2018	9,454.87
11/23/2018	201800310	Paypal	Books from community members	20.00
11/26/2018	43283	Arrow Ace Hardware	Salt	39.92
11/26/2018	43284	BerganKDV Outsourced	Financial Management and accounting services for the month of November 2018.	4,998.00
11/26/2018	43285	Bremer, Bill	Reimbursement for vacuum belt	5.91
11/26/2018	43286	Cintas	Building supplies	116.90
11/26/2018	43287	City of St. Cloud	Water and Sewer - 08.01.18 - 10.01.18	2,073.45
11/26/2018	43288	cmERDC	Copier count	327.19
11/26/2018	43289	FaceTime Business Re	Spanish flyers	65.00
11/26/2018	43290	Kraus-Anderson Insur	HR Services monthly payment - November 2018	250.00
11/26/2018	43291	Menards	Batteries and sand	51.76
11/26/2018	43292	Microsoft	Online services	624.00
11/26/2018	43293	Osoble, Abshir	Arabic Curriculum	315.00
11/26/2018	43294	Premium Waters, Inc	Water cooler rental	6.00
11/26/2018	43295	Safeguard Security I	Alarm monitoring	39.95
11/26/2018	43296	Spanier Bus Service,	Stem night bus service	390.00
11/26/2018	43297	The Bridge-World Lan	Interpreting services	167.50
11/26/2018	43297	The Bridge-World Lan	Interpreting services	155.00
11/26/2018	43298	TriMark	Building supplies	343.30
11/26/2018	43299	West Central Sanitat	Trash services	330.42
11/26/2018	43300	Xcel Energy	Gas and electric usage: 09.29.18 - 10.27.18	1,577.31
11/27/2018	201800313	City of St. Cloud	Food service license renewal	60.00
11/27/2018	201800312	Paypal	Books from community members	60.00
11/28/2018	43301	ESI	Payroll accrual	500.00
11/28/2018	43302	Horace Mann Life Ins	Payroll accrual	270.84
11/28/2018	201800314	Deerwood Bank	Positive pay fee	35.00
11/28/2018	201800315	Deerwood Bank	ACH processing fee	35.00
11/28/2018	201800343	SAM'S CLUB	New teacher training	58.40
11/30/2018	43303	18th Street Campus,	Dec 2018 base Rent and CAM Charges	31,367.31
11/30/2018	43304	Arrow Ace Hardware	Supplies: Padlock	7.59
11/30/2018	43305	Wells Fargo Financia	Copier lease payment	187.96
11/30/2018	43306	White-Levilain, Mary	Reimbursement for school board training	56.77
11/30/2018	201800274	Internal Revenue Ser	Payroll accrual	40.00
11/30/2018	201800275	Internal Revenue Ser	Payroll accrual	4,930.51
11/30/2018	201800276	Internal Revenue Ser	Payroll accrual	4,484.44
11/30/2018	201800277	Internal Revenue Ser	Payroll accrual	1,048.77
11/30/2018	201800278	Internal Revenue Ser	Payroll accrual	4,484.44
11/30/2018	201800279	Internal Revenue Ser	Payroll accrual	1,048.77
11/30/2018	201800280	MN Dept of Revenue	Payroll accrual	2,599.40
11/30/2018	201800281	Public Employees Ret	Payroll accrual	1,823.56
11/30/2018	201800282	Public Employees Ret	Payroll accrual	2,104.10
11/30/2018	201800283	Select Account	Payroll accrual	482.83

<u>CHECK</u>	<u>CHECK</u>		<u>INVOICE</u>	
<u>DATE</u>	<u>NUMBER</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
11/30/2018	201800316	St. Cloud Times	Marketing	6.99
11/30/2018	201800284	Teachers Retirement	Payroll accrual	3,364.31
11/30/2018	201800285	Teachers Retirement	Payroll accrual	3,458.52
			Totals for checks	132,544.44

Post Date	Acct Nbr	Description	Amount
11/30/2018	01 A 121 00	FY 17-18 General Education Charter	15495.69-
11/30/2018	01 R 005 000 000 000 211	FY 18-19 General Education Charter	95904.33
11/30/2018	01 R 005 000 000 000 211	FY 18-19 General Education Charter	48455.41
11/30/2018	01 R 005 000 000 000 212	FY 18-19 Literacy Incentive	3860.50
11/30/2018	01 R 005 000 000 740 360	FY 18-19 Special Ed Charter	29999.92
11/30/2018	02 R 005 770 000 701 300	State lunch	422.62
11/30/2018	02 R 005 770 000 701 471	HHFKA lunch	202.86
11/30/2018	02 R 005 770 000 701 471	Reg lunch	1115.73
11/30/2018	02 R 005 770 000 701 472	Free and red lunch	10143.00
11/30/2018	02 R 005 770 000 703 300	State milk	141.80
11/30/2018	02 R 005 770 000 705 476	Breakfast	6959.28
		Total for Cash Receipts	181709.76

Post Date	Acct Nbr	Description	Amount
		Total for Journal Entries	0.00