

STRIDE

ACADEMY

Charter No. 4142-07
November 2019 Meeting

Financial Report

October 31, 2019



Prepared by:
Kara Lundin, CPA
Senior Financial Manager



Executive Summary

I. ENROLLMENT

FY20 – Original budget – 430 ADM

FY20 – Current Enrollment – 461 ADM

Current Condition

- A. **All Funds** – 4-months or 33% of FY20 is complete. All activity known to date has been recorded.
- B. **Cash** – Approximately \$560,000 at month-end, over 35 days of operating cash-on-hand.

Items to note:

- The original budget is based upon 430 ADM. Since school started, the student population has been trending higher than expected. An updated budget will be presented when the enrollment is more stable.

II. Budget to Actual:

- The legislature approved a one-time revenue, Safe Schools Revenue, if the state met its tax collection budget, which it did. Stride's portion of this revenue is \$10,658 and was received in October.
- Certain expenditures are normally purchased at the beginning of the school year such as textbooks, instructional supplies and software, testing and other supplies and technology.
- The budget will be revised for items that are over budget and the higher enrollment.
- Textbooks purchased are for the addition of the additional grade and for upgraded curriculum.
- Dues and memberships are higher than where they should be for this time of the year because the school paid half of its authorizer's fee and a full year of its Minnesota of Charter School's membership fee.
- Currently the lease is budgeted with a conditional waiver for the FY20 principal payment. Recently, the school was notified that FY20's principal amount was not waived, regardless of a "waiver agreement". The school will be requesting a waiver for the FY20 principal which should have been in the original agreement.
- For the month of September, the school's food service fund had positive operations!! The October meals have not been submitted so currently the fund is showing a deficit.
- The community service fund activity is now being recorded in the general fund. This budget will be revised to zero and the general fund budget increased.

III. Other

- The disbursements, receipts and (if any) journal entries are at the end of this report.

STRIDE Academy

Balance Sheet 10/31/2019

	7/1/2018	10/31/2019
Assets		
Checking and Savings Accounts	\$ 178,387	\$ 559,923
Due From Building Fund	1,858	2,058
State Aids Receivable	978,240	265,200
Federal Aids Receivable	40,751	43,376
Prepaid Expenses and Deposits	20,983	2,043
Total Assets	\$ 1,220,219	\$ 872,600
Liabilities and Fund Balance		
Salaries and Wages Payable	\$ 132,804	\$ 90,900
Due to the Building Fund	\$ 34,469	-
Accounts Payable	\$ 80,403	14,227
Payroll Deductions and Contributions	\$ 33,858	7,484
Total Current Liabilities	\$ 281,534	\$ 112,612
Fund Balance		
Fund Balance July 1st	938,685	938,685
Net Operations	-	(178,697)
Total Fund Balance	\$ 938,685	\$ 759,988
Total Liabilities and Fund Balance	\$ 1,220,219	\$ 872,600

Days Cash on Hand	13.47	35.8
Goal	30 Days	

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

No CPA provides any assurance on these financial statements.

STRIDE Academy

Statement of Revenues and Expenditures
 For the Year-Ending June 30, 2020
 As of October 31, 2019

	Actual 2018-2019	Months Original Budget FY20	4 YTD Actuals	33.3% % of Budget
Budgeted Enrollment	364.85	430.00	461.00	
Total All Funds				
Revenues				
000,600 Local Revenues	\$ 109,829	\$ 70,233	\$ 15,681	22.3%
300 State Revenues	4,304,570	4,907,141	1,550,209	31.6%
400 Federal Revenues	416,034	501,590	81,026	16.2%
Total Revenues	\$ 4,830,434	\$ 5,478,964	\$ 1,646,916	30.1%
	4,830,434	5,478,964	1,646,916	
Expenditures				
100 & 200 Salaries and Benefits	\$ 2,777,069	\$ 3,387,575	\$ 963,389	28.4%
300 Purchased Services	1,453,439	1,538,153	572,142	37.2%
400 Supplies and Materials	376,277	472,155	210,541	44.6%
500 Equipment and Facilities	21,638	33,300	11,676	35.1%
Federal Grants	170,432	234,016	46,728	20.0%
Other	33,798	41,084	21,137	51.5%
Total Expenditures	4,832,653	5,706,283	1,825,613	32.0%
	4,832,653	5,706,283	1,825,613	
Net Change in Fund Balance	(2,219)	(227,319)	(178,697)	
Beginning Fund Balance	940,904	938,685	938,685	
Ending (Projected) Fund Balance	938,685	711,366	759,988	
Fund Balance % of Total Expenditures	19.4%	12.5%		
Debt Service Coverage Ratio	1.09	0.92		

General Fund - 01

Revenues

State Revenues

General Education Revenue	\$ 3,154,088	\$ 3,492,392	\$ 1,275,143	36.5%
Q Comp Categorical Aid	75,949	92,615	-	0.0%
Literacy Incentive Aid	28,051	33,205	-	0.0%
Endowment Fund	12,788	14,166	7,944	56.1%
Building Lease Aid	478,209	576,583	-	0.0%
Long-Term Facilities Maintenance Revenue	48,401	57,922	-	0.0%
Special Education Aid	507,084	640,258	-	0.0%
Safe Schools Aid	-	-	10,658	#DIV/0!
Projected State Aid Holdback	n/a	n/a	256,464	n/a
Total State Revenues	4,304,570	4,907,141	1,550,209	31.6%

	Actual 2018-2019	Months Original Budget FY20	4 YTD Actuals	33.3% % of Budget
Federal Revenues				
Title I	80,833	110,414	18,431	16.7%
Title II	22,117	12,063	-	n/a
Title III	10,890	32,718	1,959	6.0%
Title IV	-	20,000	5,120	25.6%
Special Education F419	49,389	49,852	21,218	42.6%
Special Education F420	-	1,766	-	0.0%
Special Education F425	7,203	7,203	-	0.0%
Total Federal Revenues	170,432	234,016	46,728	20.0%
Local Revenues				
050 Fees Collected	5,470	5,682	4,075	71.7%
071 Third Party Billing Revenue	11,316	7,500	4,847	64.6%
092 Interest Earnings	4,173	5,328	1,082	20.3%
093 Rental of Facilities	13,378	7,694	2,845	37.0%
096 Donations and Gifts	61,017	11,837	401	3.4%
150-099 Erate Reimbursements	1,361	15,981	1,971	12.3%
099 Miscellaneous Revenues	1,015	1,420	-	0.0%
619/621 Materials Purchased for Resale	(1,002)	-	296	n/a
Total Local Revenues	96,727	55,442	15,517	28.0%
Total Revenues	4,571,730	5,196,599	1,612,454	31.0%

Expenditures

100 Salaries and Wages	1,832,312	2,125,529	597,454	28.1%
200 Benefits	408,665	552,638	139,063	25.2%
Projected Salaries and Wages Payal	-	-	130,389	n/a
Total Salaries and Benefits	2,240,977	2,678,167	866,906	32.4%
Q-Comp	66,633	92,615	2,208	2.4%
305 Contracted Services	213,440	250,919	76,118	30.3%
315 Repairs & Maintenance for Computer:	4,237	4,120	240	5.8%
320 Communications Services	41,219	44,525	13,248	29.8%
329 Postage	814	1,449	547	37.8%
330 Utilities	69,227	84,000	19,764	23.5%
340 Property and Liability Insurance	27,408	31,165	31,065	99.7%
350 Repairs and Maintenance	24,848	26,250	7,129	27.2%
360 Contracted Transportation	53,209	65,786	7,615	11.6%
360 Fieldtrip Transportation	3,151	2,841	-	0.0%
366 Travel, conferences and staff training	5,211	5,919	7,247	122.4%
369 Field Trip and Entry Fees	6,143	9,470	510	5.4%
Building Lease Costs	879,587	872,600	397,533	45.6%
370 Other Rentals and Operating Leases	605	618	-	0.0%
380 Computer & Tech Related Rentals	11,406	18,540	2,972	16.0%
401 Supplies - Non Instructional	12,120	25,235	6,559	26.0%
401 Supplies - Maintenance	18,602	23,320	5,557	23.8%
405 Non-Instructional Software and Licens	20,763	23,625	20,538	86.9%
406 Instructional Software Licensing	27,362	37,643	2,417	6.4%
430 Instructional Supplies	17,648	14,797	15,002	101.4%

	Actual 2018-2019	Months Original Budget FY20	4 YTD Actuals	33.3% % of Budget
455 Non-Instructional Tech Devices	291	630	-	0.0%
456 Instructional Technology Supplies	1,411	8,049	2,013	25.0%
460 Textbooks and Workbooks	8,149	37,500	76,915	205.1%
461 Standardized Tests	5,445	7,446	5,475	73.5%
465 Non-Instructional Tech Devices	-	592	-	0.0%
466 Instructional Technology Devices	-	7,500	15,685	209.1%
470 Media Resources	1,094	1,184	849	71.7%
490 Food	56	592	16	2.8%
510 Site Improvements	16,844	15,000	-	0.0%
520 Building Improvements/Insurance Repairs	-	5,000	-	0.0%
530 Equipment Purchased	1,329	7,500	6,270	83.6%
555 Non-Instructional Technology Equipment	-	710	-	0.0%
556 Instructional Technology Equipment	-	4,735	3,586	75.7%
820 Dues, Memberships and Other Fees	32,814	39,330	21,137	53.7%
State Special Education			-	
100 Salaries	353,119	442,873	76,872	17.4%
200 Benefits	89,008	148,446	15,652	10.5%
3xx Contracted Services	73,241	75,786	-	0.0%
360 Sped Transportation	5,131	10,062	4,523	45.0%
400 Supplies	516	-	-	n/a
533 Sped Equipment	-	355	-	0.0%
Federal Grants				
Title I	80,833	110,414	18,431	16.7%
Title II	22,117	12,063	-	n/a
Title III	10,890	32,718	1,959	6.0%
Title IV	-	20,000	5,120	25.6%
Special Education F419	49,389	49,852	21,218	42.6%
Special Education F420	-	1,766	-	0.0%
Special Education F425	7,203	7,203	-	0.0%
Subtotal Expenditures	4,503,488	5,360,910	1,758,896	32.8%
Transfers to Other Funds	70,460	63,008	-	n/a
Total Expenditures	\$ 4,573,948	\$ 5,423,918	\$ 1,758,896	36.4%
Net operations of General Fund	\$ (2,219)	\$ (227,319)	\$ (146,442)	

	Actual 2018-2019	Months Original Budget FY20	4 YTD Actuals	33.3% % of Budget
Food Services Fund - 02				
Revenues				
Breakfast Revenue	\$ 61,707	\$ 77,756	\$ 9,564	12.3%
Lunch & Milk Revenue	155,567	161,314	23,496	14.6%
Commodities	14,391	15,504	-	0.0%
Fresh Fruits & Veg Grant	13,937	13,000	1,238	9.5%
Sale of Lunches & Breakfast	261	231	164	70.9%
Transfer from General Fund	59,945	54,012	-	0.0%
Total Revenues	\$ 305,808	\$ 321,817	\$ 34,462	10.7%
Expenditures				
Salaries and Benefits	\$ 9,578	\$ 10,677	\$ 1,752	16.4%
Purchased Services	31,180	29,013	3,631	12.5%
Food and Milk	245,950	268,083	58,700	21.9%
Commodities	14,391	13,000	-	0.0%
Supplies and Materials	645	-	815	n/a
Equipment Purchased	3,465	-	1,820	n/a
Dues, Memberships, Other Fees	599	1,044	-	0.0%
Total Expenditures	\$ 305,808	\$ 321,817	\$ 66,717	20.7%
Net Food Service Operations	\$ 0	\$ -	\$ (32,255)	

Community Services Fund - 04				
Revenues				
Activities Revenue & Donations	\$ 12,841	\$ 14,560	\$ -	0.0%
Transfer from General Fund	10,515	8,996	-	0.0%
Total Revenues	\$ 23,356	\$ 23,556	\$ -	0.0%
Expenditures				
Salaries and Benefits	\$ 17,754	\$ 14,797	\$ -	0.0%
Purchased Services	3,384	5,090	-	0.0%
Supplies and Materials	1,834	2,959	-	0.0%
Dues, Memberships, Other Fees	385	710	-	0.0%
Total Expenditures	\$ 23,357	\$ 23,556	\$ -	0.0%
Net Community Service Operations	\$ (0)	\$ -	\$ -	

Stride Academy
Cash flow Projection
Fiscal year 19-20

	Budget	Fiscal Year 19-20									Total Cash			
		September YTD	November	December	January	February	March	April	May	June	YTD	Budget	Remaining	
Revenues														
State Revenues	\$4,907,141	\$1,293,745	\$ 377,472	\$ 497,472	\$ 377,452	\$ 377,452	\$ 377,452	\$ 377,452	\$ 377,452	\$ 377,452	\$4,433,402	\$4,907,141	\$ 473,739	10%
Federal Revenues	501,590	5,120	53,500	53,500	53,500	53,500	53,500	53,500	53,500	53,500	433,120	501,590	68,470	14%
Local Revenues	70,233	15,681	5,403	5,403	5,403	5,403	5,403	5,403	5,403	5,403	58,901	70,233	11,332	16%
Prior Year Receivables	1,018,991	1,010,005	-	-	-	-	-	2,295	-	6,691	1,018,991	1,018,991	(0)	0%
	<u>\$6,497,955</u>	<u>\$2,324,551</u>	<u>\$ 436,375</u>	<u>\$ 556,375</u>	<u>\$ 436,355</u>	<u>\$ 436,355</u>	<u>\$ 436,355</u>	<u>\$ 438,650</u>	<u>\$ 436,355</u>	<u>\$ 443,046</u>	<u>\$5,944,414</u>	<u>\$6,497,955</u>	<u>\$ 553,541</u>	<u>9%</u>
Expenditures														
Salaries and Benefits	\$3,387,575	\$ 838,120	\$ 282,298	\$ 282,298	\$ 282,298	\$ 282,298	\$ 282,298	\$ 282,298	\$ 282,298	\$ 282,298	\$3,096,504	\$3,387,575	\$ 291,071	9%
Purchased Services	1,538,153	572,142	139,832	139,832	139,832	139,832	139,832	139,832	139,832	139,832	1,690,799	1,538,153	(152,646)	-10%
Supplies and Materials	472,155	210,541	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	462,541	472,155	9,614	2%
Equipment and Facilities	33,300	11,676	2,500	-	5,000	-	10,000	-	-	-	29,176	33,300	4,124	12%
Federal Grants	234,016	46,728	21,274	21,274	21,274	21,274	21,274	21,274	21,274	21,274	216,921	234,016	17,095	7%
Other	41,084	21,137	-	5,000	-	-	4,500	-	-	4,500	35,137	41,084	5,947	14%
Prior Year Payable	247,065	242,670	4,395	-	-	-	-	-	-	-	247,065	247,065	0	0%
	<u>\$5,953,348</u>	<u>\$1,943,014</u>	<u>\$ 481,799</u>	<u>\$ 479,904</u>	<u>\$ 479,904</u>	<u>\$ 474,904</u>	<u>\$ 489,404</u>	<u>\$ 474,904</u>	<u>\$ 474,904</u>	<u>\$ 479,404</u>	<u>\$5,778,143</u>	<u>\$5,953,348</u>	<u>\$ 175,205</u>	<u>3%</u>
Change in Cash	\$ 544,607	\$ 381,536	\$ (45,424)	\$ 76,471	\$ (43,550)	\$ (38,550)	\$ (53,050)	\$ (36,255)	\$ (38,550)	\$ (36,359)	\$ 166,271	\$ 544,607	\$ 378,336	
Beginning Cash		\$ 178,387	\$ 559,923	\$ 514,499	\$ 590,970	\$ 547,420	\$ 508,870	\$ 455,821	\$ 419,566	\$ 381,017				
Ending Cash		<u>\$ 559,923</u>	<u>\$ 514,499</u>	<u>\$ 590,970</u>	<u>\$ 547,420</u>	<u>\$ 508,870</u>	<u>\$ 455,821</u>	<u>\$ 419,566</u>	<u>\$ 381,017</u>	<u>\$ 344,658</u>				
Days Cash on Hand		<u>35.8</u>	<u>32.9</u>	<u>37.8</u>	<u>35.0</u>	<u>32.5</u>	<u>29.2</u>	<u>26.8</u>	<u>24.4</u>	<u>22.0</u>				

Stride Academy
Food Service Operations
For the year-ending June 30, 2020

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Number of Claims Submitted													
Breakfast - Free	-	-	4,112									-	4,112
Breakfast - Full Paid	-	-	602									-	602
Total Breakfast	-	-	4,714	-	-	-	-	-	-	-	-	-	4,714
Lunch - Free	-	-	6,269									-	6,269
Lunch - Full Paid	-	-	918									-	918
Total Lunch	-	-	7,187	-	-	-	-	-	-	-	-	-	7,187
Breakfast Revenue	\$ -	\$ -	\$ 9,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,564
Lunch Revenue	-	-	23,216	-	-	-	-	-	-	-	-	-	23,216
Total Breakfast & Lunch Aid	-	-	32,780	-	-	-	-	-	-	-	-	-	32,780
State Milk Aid, K	-	-	114	166	-	-	-	-	-	-	-	-	280
Fresh Fruits & Veg Grant	-	-	1,238	-	-	-	-	-	-	-	-	-	1,238
Sale of Lunches	-	-	20	144	-	-	-	-	-	-	-	-	164
Total Revenue	\$ -	\$ -	\$ 32,800	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,182
Expenditures													
Salaries & Benefits	\$ -	\$ -	\$ 526	\$ 1,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,752
Contracted Services	-	-	-	3,631	-	-	-	-	-	-	-	-	3,631
Lunch & Breakfast	-	-	15,723	36,438	-	-	-	-	-	-	-	-	52,160
Milk	-	-	3,437	3,103	-	-	-	-	-	-	-	-	6,540
Supplies and Materials	-	-	799	15	-	-	-	-	-	-	-	-	815
Equipment Purchased	-	-	-	1,820	-	-	-	-	-	-	-	-	1,820
Food License to St. Cloud	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 20,484	\$ 46,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,717
Net Income/Loss	\$ -	\$ -	\$ 12,316	\$ (46,089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,535)

CHECK	CHECK	INVOICE	AMOUNT	
DATE	NUMBER	VENDOR	DESCRIPTION	
10/01/2019	201900049	Choice Bank	Account analysis service charge - Oct 2019	50.69
10/09/2019	51771	Al Asmus Band Instruments	Musical instrument supplies (sax neck cork, clarinet reeds, alto sax reeds)	49.50
10/09/2019	51771	Al Asmus Band Instruments	Musical instrument supplies (top and bottom tenon corks, Rico clarinet mouthpiece, Clarinet ligatures, case tags)	128.00
10/09/2019	51771	Al Asmus Band Instruments	Musical instrument supplies (cork grease, case tags, slide oil, alto sax reeds, clarinet reeds) \$46.00, Musical instrument repair (repair 2nd valve, repair to playing condition, replace lower joint) \$113.00	159.00
10/09/2019	51775	Amazon Capital Services Inc.	Teacher classroom supplies (Bulletin paper roll and liquid chalk markers)	31.98
10/09/2019	51775	Amazon Capital Services Inc.	White Board for SpEd classroom	22.11
10/09/2019	51775	Amazon Capital Services Inc.	Supplies for Makerspace Classroom (wall decals, command hanging strips and wall stickers)	66.31
10/09/2019	51775	Amazon Capital Services Inc.	Technology - AC Adapter ultra slim	32.54
10/09/2019	51775	Amazon Capital Services Inc.	18 Books for Library	136.21
10/09/2019	51775	Amazon Capital Services Inc.	Supplies for Art Classroom (water pastels, pencil sharpener, construction paper, tempera cakes, block printing ink starter sets, markers, oil pastels, rubber brayers, magnetic squares, crayons)	523.54
10/09/2019	51775	Amazon Capital Services Inc.	SpEd - timers \$60.18, Facial tissues for front offices \$28.14, SpEd - 4 pack Earmuffs \$51.68, KG supplies (sheet protectors) - Feigum \$4.99, SpEd - 6 Wobble chairs \$347.94, KG supplies (crayola watercolors) \$22.34	515.27
10/09/2019	51775	Amazon Capital Services Inc.	Supplies for Social Worker classroom (board games, social skills and therapy games, flash cards, activity cards, guide books)	169.07
10/09/2019	51776	Climate Air Inc.	Service to remove wasp nests inside building	235.00
10/09/2019	51777	Donlar Construction Co.	BC- labor and materials to install base for shed and anchor down, replace sidewalk at entry (balance due)	1,780.00
10/09/2019	51778	Ecolab	Sanitizer test strips	77.48
10/09/2019	51779	Envirotech Building Services	Monthly cleaning services - Oct 2019	5,181.00
10/09/2019	51780	Fish, Tom	Milk - Sept 2019	3,436.50
10/09/2019	51781	Great River Educational Arts Theatre (GREAT)	3rd grade field trip	345.00
10/09/2019	51782	Grindland, Marlene	SpEd Director services 09/03/19 - 09/25/19, 51 hours X \$84.00/hr	4,284.00
10/09/2019	51783	Growing Environments Inc	Weekly mowing 09/04/19 - 10/02/19 and winterize irrigation system	850.00
10/09/2019	51784	Kneip, Bobbie Jo	Reimbursement - classroom supplies (plastic buckets for Math Manipulative)	17.96
10/09/2019	51785	Millaway, Douglas	SpEd consulting services 09/04/19 - 09/25/19, 23 hrs @ \$87.50/hr	2,012.50
10/09/2019	51786	MN Association of Charter Schools	School Board training - MACS Course 100 on 10/16/19	57.00
10/09/2019	51787	Pillsbury United Communities	Staff Dev conference	3,160.00
10/09/2019	51788	Republic Services #891	Garbage & Recycling - Sept 2019	536.53
10/09/2019	51789	Resource Training & Solutions	Knowledge Bowl Intermediate 5th, 6th 7th & 8th question sets	140.00
10/09/2019	51790	Tierney Brothers Inc	Tech Tub2 Trolley	398.00

CHECK DATE	CHECK NUMBER	CHECK VENDOR	INVOICE DESCRIPTION	AMOUNT
10/09/2019	51790	Tierney Brothers Inc	2 Tech Tub2 Trolleys	796.00
10/09/2019	51791	Wapicada Golf Club	Fundraiser Golf Tournament - Golf/Cart/Dinner 16 @ \$35.00/person plus 4 extra dinners @ \$8.00 = \$32.00	592.00
10/09/2019	51792	Wells Fargo Financial Leasing	Copier lease 09/13/19 - 10/12/19	390.27
10/09/2019	51793	Williams, Eric	Reimbursement - mileage for Executive Director meeting	77.96
10/09/2019	51786	MN Association of Charter Schools	School Board training - MACS Course 100 on 10/16/19	-57.00
10/15/2019	51794	AAA Sewer & Drain Cleaning Inc	Service call to remove juice box from toilet	100.00
10/15/2019	51797	Amazon Capital Services Inc.	Credit for notebooks - Art Room supplies	-362.88
10/15/2019	51797	Amazon Capital Services Inc.	Supplies for Music Teacher \$28.98 & Index cards for Admin Office \$7.57	36.55
10/15/2019	51797	Amazon Capital Services Inc.	Admin supplies (Avery mailing seals and paper plates) \$37.96, Lesson planners for 2 SpEd Teachers (Blomme & DesCamp) \$17.90	55.86
10/15/2019	51797	Amazon Capital Services Inc.	Knowledge Bowl supplies (colored paper and manila envelopes) \$37.81, KG Teacher supplies - Falk (index cards) \$2.89, Admin supplies (clear mailing seals for envelopes) \$7.49, Art supplies (markers) \$35.88	84.07
10/15/2019	51797	Amazon Capital Services Inc.	Admin supplies (clear tape) \$9.89, KG teacher supplies - Falk - Teacher Created Resources Colors Headliners \$11.98, EL teacher supplies - Gartland (carpet spots and white lap boards) \$41.78, 2nd grade teacher supplies - Cote (dice and whisper phones) \$38.21	101.86
10/15/2019	51797	Amazon Capital Services Inc.	5th grade Maiers - Dry erase whiteboard 4 X 8 feet	309.99
10/15/2019	51798	City of St. Cloud - Public Utilities	Water and sewer 07/01/19 - 09/03/19	1,192.66
10/15/2019	51799	CM ERDC	Viewpoint annual software maintenance & annual data services 09/01/18 - 06/30/20	3,437.50
10/15/2019	51799	CM ERDC	Copy paper	2,104.60
10/15/2019	51800	EL-Jay Mechanical Inc.	Service to repair dishwasher	505.50
10/15/2019	51800	EL-Jay Mechanical Inc.	Service to replace battery operated faucet	708.50
10/15/2019	51801	Handyman's Hardware	Facility supplies (parts for FFVP fridge to anchor it)	7.79
10/15/2019	51801	Handyman's Hardware	Facility supplies (insect spray, wire connectors, poly clamp, cable ties, screw)	28.65
10/15/2019	51801	Handyman's Hardware	Facility supplies (toilet auger)	33.45
10/15/2019	51801	Handyman's Hardware	Facility supplies (parts for FFVP fridge)	7.49
10/15/2019	51802	Lyman, Andrew	Reimbursement - Super Teacher Worksheets Individual membership \$24.95, Classroom supplies (tape, ties, adhesive hooks) \$7.00	31.95
10/15/2019	51803	MRI Software LLC	Background checks for employees/volunteers - Sept 2019	146.00
10/15/2019	51804	NASSP	National Junior Honor Society membership 07/01/19 - 06/30/20	385.00
10/15/2019	51805	New Horizon Foods Inc.	Oct 2019 pre bill \$17,377.50, Sept 2019 meals under billed \$8,665.58, Gluten Free meals \$88.54, Breakfast \$8,403.34, FFVP \$2,188.82, Lunch servers \$2,392.67, Breakfast labor \$1,238.04, USDA Credit (\$285.87)	40,068.62
10/15/2019	51806	Purchase Power	Postage for meter - Sept 2019	208.99

CHECK	CHECK	INVOICE	AMOUNT
DATE	NUMBER	DESCRIPTION	
10/15/2019	51807 Security Locksmith Inc.	Keys for FFVP fridge	25.75
10/15/2019	51807 Security Locksmith Inc.	2 dup keys	4.50
10/15/2019	51808 Skyward Accounting Department	HR training - Judy Theisen	1,600.00
10/15/2019	51809 Spanier Bus Service Inc.	Sept 2019 - Regular transportation \$6,080.00, SpEd \$4,132.50	10,212.50
10/15/2019	51809 Spanier Bus Service Inc.	August 2019 - Summer School transportation \$1,535.00, SpEd \$390.00	1,925.00
10/15/2019	51810 Stainbrook Communications Inc	Facilities: Replaced network camera and configured new camera	120.00
10/15/2019	201900050 Further	Payroll accrual	919.59
10/15/2019	201900051 Internal Revenue Service	Payroll accrual	420.00
10/15/2019	201900051 Internal Revenue Service	Payroll accrual	8,213.14
10/15/2019	201900051 Internal Revenue Service	Payroll accrual	7,491.79
10/15/2019	201900051 Internal Revenue Service	Payroll accrual	1,752.10
10/15/2019	201900051 Internal Revenue Service	Payroll accrual	7,491.79
10/15/2019	201900051 Internal Revenue Service	Payroll accrual	1,752.10
10/15/2019	201900052 Matrix Trust Company	Payroll accrual	26.48
10/15/2019	201900052 Matrix Trust Company	Payroll accrual	100.00
10/15/2019	201900052 Matrix Trust Company	Payroll accrual	1,227.00
10/15/2019	201900052 Matrix Trust Company	Payroll accrual	100.00
10/15/2019	201900052 Matrix Trust Company	Payroll accrual	101.59
10/15/2019	201900053 MN Dept of Revenue	Payroll accrual	3,911.77
10/15/2019	201900053 MN Dept of Revenue	Payroll accrual	70.00
10/15/2019	201900054 Public Employees Retirement Assoc	Payroll accrual	2,164.50
10/15/2019	201900054 Public Employees Retirement Assoc	Payroll accrual	2,497.52
10/15/2019	201900054 Public Employees Retirement Assoc	Payroll accrual	0.00
10/15/2019	201900055 Teachers Retirement Assoc	Payroll accrual	0.00
10/15/2019	201900055 Teachers Retirement Assoc	Payroll accrual	5,734.10
10/15/2019	201900055 Teachers Retirement Assoc	Payroll accrual	0.00
10/15/2019	201900055 Teachers Retirement Assoc	Payroll accrual	6,055.17
10/21/2019	201900057 Choice Bank	BC - incoming wire fee	10.00
10/21/2019	201900056 UMB Corporate Trust	Monthly lease - Oct 2019	99,383.34
10/23/2019	51811 Amazon Capital Services Inc.	Q Comp - blue file folders \$16.63, 7 books for library \$60.13	76.76
10/23/2019	51812 BerganKDV Outsourced Services LLC	Financial Management & Accounting Services - Oct 2019	9,189.00
10/23/2019	51813 CM ERDC	Copier overages 08/24/19 - 09/23/19	839.90
10/23/2019	51814 Houghton Mifflin Harcourt	Credit for Go Math Teacher Resource Grade 6 \$851.72 and Hybrid Student Resource Package Grade 7 \$4,608.50 (original invoice #954476593)	-5,460.22
10/23/2019	51814 Houghton Mifflin Harcourt	Curriculum - iRead Site renewal Grades K-2	6,500.00
10/23/2019	51815 Kraus-Anderson Insurance	Practical HR - Nov 2019 Installment	550.00
10/23/2019	51816 Lyman, Andrew	Reimbursement - 1 yr. subscription for Planbook.com - Curriculum Technology	15.00
10/23/2019	51817 Peterson, David	Q-comp consulting - preparation, training, lodging and mileage	1,781.90
10/23/2019	51818 Scientific Learning Corp.	Title IV - Fast ForWord & RA Plus 1 year Subscription 9/30/19 - 9/29/20	5,120.00
10/23/2019	51819 Spot Rehabilitation Inc	SpEd services Sept 2019: OT \$2,636.25 (MaryBeth King-27.75 hrs @), PT \$142.50 (Kirsten Becker - 1.5 hrs), BOT 2 Test (Jason Fleege) \$10.00	2,788.75
10/23/2019	51820 SuperDuper Publications	Speech - classroom supplies (artic chipper chat, "6 in 1" portable therapy center)	159.90
10/23/2019	51820 SuperDuper Publications	Speech supplies (autism photo cards verbs	104.95

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
10/23/2019	51821	TDS Metrocom	tense questions) Telephone 10/13/19 - 11/12/19 (acct #320-230-5340)	2,689.79
10/23/2019	51822	The Rock 'n' Read Project	33 FastBridge Licenses	132.00
10/23/2019	5046	UMB Bank N.A.	BC - Admin Fee & Default Specialist - Sept 2019	3,391.67
10/23/2019	51823	Wacosa Docu Shred	Document shredding - Sept 2019	45.07
10/23/2019	6226	Fastsigns	Poster for Pillsbury Director's meeting - Prof Dev	60.38
10/24/2019	51824	MN PEIP	Medical Insurance - Nov 2019	17,216.70
10/24/2019	201900058	STRIDE Academy	Cash for Book Fair	150.00
10/31/2019	51825	All Star Trophy & Awards	Neck ribbons for Knowledge Bowl	224.00
10/31/2019	51828	Amazon Capital Services Inc.	Library supplies (metal stack stools) \$51.99, Makerspace supplies (magazine file holders, books and bankers box classroom magazine files) \$43.08	95.07
10/31/2019	51828	Amazon Capital Services Inc.	Admin supplies (document holder with clip) \$13.26, Ms. Weyer 1st grade classroom supplies (playing cards, STEM toys kit, wooden dominoes, STEM learning toys, snowflakes building blocks set, magnetic building sticks, electric pencil sharpener, STEM learning toy engineering construction building blocks) \$146.58	159.84
10/31/2019	51828	Amazon Capital Services Inc.	Art classroom supplies (soft cover spiral notebook journal 2-Pack, sketch book)	195.00
10/31/2019	51828	Amazon Capital Services Inc.	Technology: 7 Document cameras \$665.00, Ethernet cable \$44.95	734.67
10/31/2019	51832	Cardmember Service	BACKBLAZE: B2 cloud storage \$30.38, FIRST BOOK: library books \$26.47, JW PEPPER: music songs \$12.79, AUDIBLE: AudibleListener Gold monthly fee \$16.09 each for 3, FIRST BOOK: library books \$67.70, FIRST BOOK: library books \$55.82, USPS: postage for BoxStop coupons \$8.00, SPROUT: monthly website fee \$50.00, HOBBY LOBBY: crafts organizer \$22.49, HOME DEPOT: ceiling panels \$75.50, PEARSON EDUCATION: SpEd Clinical Evaluation of Lang Fundamentals \$733.95, OFFICE MAX: file cabinet for Reading Corp \$129.99, A-Z RESTAURANT: cooler for FFVP \$1,820.00, RESOURCE TRAINING: LEEA Award Banquet & Ceremony \$103.00, FOUNDATION IN SOUNDS: DVD training Title 1 \$682.00, JW PEPPER: music songs \$39.09, LESSONPIX: 1 yr subscription Speech Ms. Larsen \$36.00, PARTY CITY: balloons for Curriculum Night \$29.88, PROED: Speech Language Cards Ms. Larsen \$53.90	4,025.23
10/31/2019	51833	Casanova, Stephen	Reimbursement for mileage - Promise Fellow AmeriCorps Training Lakewood in Brainerd, MN	73.08
10/31/2019	51834	Health Partners	Nov 2019 - Dental Insurance	1,768.59
10/31/2019	51835	Hillyard Inc.	Facility supplies (laundry detergent)	286.61
10/31/2019	51835	Hillyard Inc.	Facility supplies (touch free dispensers and foam sanitizer)	168.96
10/31/2019	51835	Hillyard Inc.	Facility supplies (bag filter sensors and	214.27

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
10/31/2019	51836	King, Mary	foam soap) SpEd reimbursement for classroom supplies (basic plus plus box set)	18.99
10/31/2019	51837	Learning Without Tears	Curriculum - keyboarding site license	2,085.00
10/31/2019	51838	MetLife - Group Benefits	Nov 2019 - Life/LTD/STD	2,212.96
10/31/2019	51839	Security Locksmith Inc.	2 duplicate keys	8.25
10/31/2019	51839	Security Locksmith Inc.	Lock cylinder rekeyed	12.00
10/31/2019	51840	St. Katherine Drexel	Knowledge Bowl meet fee on 11/11/19	75.00
10/31/2019	51841	TDS Metrocom	Fax line 10/13/19 - 11/12/19 (acct #320-217-6318)	88.15
10/31/2019	51842	Voigt's Bus Companies	Motorcoach to bring staff to MEA Conferences at Earle Brown Center	950.23
10/31/2019	51843	Xcel Energy	Electricity and Gas 09/19/19 - 10/20/19	4,825.13
10/31/2019	201900059	Further	Payroll accrual	919.59
10/31/2019	201900060	Internal Revenue Service	Payroll accrual	570.00
10/31/2019	201900060	Internal Revenue Service	Payroll accrual	8,617.89
10/31/2019	201900060	Internal Revenue Service	Payroll accrual	7,800.32
10/31/2019	201900060	Internal Revenue Service	Payroll accrual	1,824.29
10/31/2019	201900060	Internal Revenue Service	Payroll accrual	7,800.32
10/31/2019	201900060	Internal Revenue Service	Payroll accrual	1,824.29
10/31/2019	201900061	Matrix Trust Company	Payroll accrual	26.48
10/31/2019	201900061	Matrix Trust Company	Payroll accrual	1,247.00
10/31/2019	201900061	Matrix Trust Company	Payroll accrual	200.00
10/31/2019	201900061	Matrix Trust Company	Payroll accrual	504.12
10/31/2019	201900062	MN Dept of Revenue	Payroll accrual	4,109.99
10/31/2019	201900062	MN Dept of Revenue	Payroll accrual	220.00
10/31/2019	201900063	Public Employees Retirement Assoc	Payroll accrual	2,365.19
10/31/2019	201900063	Public Employees Retirement Assoc	Payroll accrual	2,729.11
10/31/2019	201900063	Public Employees Retirement Assoc	Payroll accrual	0.00
10/31/2019	201900064	Teachers Retirement Assoc	Payroll accrual	0.00
10/31/2019	201900064	Teachers Retirement Assoc	Payroll accrual	5,799.31
10/31/2019	201900064	Teachers Retirement Assoc	Payroll accrual	0.00
10/31/2019	201900064	Teachers Retirement Assoc	Payroll accrual	6,124.03
10/09/2019	51770	Al Asmus Band Instruments		0.00
10/09/2019	51772	Amazon Capital Services Inc.		0.00
10/09/2019	51773	Amazon Capital Services Inc.		0.00
10/09/2019	51774	Amazon Capital Services Inc.		0.00
10/15/2019	51795	Amazon Capital Services Inc.		0.00
10/15/2019	51796	Amazon Capital Services Inc.		0.00
10/31/2019	51826	Amazon Capital Services Inc.		0.00
10/31/2019	51827	Amazon Capital Services Inc.		0.00
10/31/2019	51829	Cardmember Service		0.00
10/31/2019	51830	Cardmember Service		0.00
10/31/2019	51831	Cardmember Service		0.00
Totals for checks				354,950.81

Post Date	Acct Nbr	Description	Amount
10/15/2019	01 R 005 000 000 000 211	FY 19-20 Gen Ed	159494.13
10/17/2019	02 R 005 000 000 701 300	FY 19-20 State School Lunch	898.37
10/17/2019	02 R 005 000 000 701 471	FY 19-20 HHFKA	503.09
10/17/2019	02 R 005 000 000 701 471	FY 19-20 Reg Lunch	2443.58
10/17/2019	02 R 005 000 000 701 472	FY 19-20 Free/Reduced Lunch	19371.21
10/17/2019	02 R 005 000 000 703 300	FY 19-20 St Spe Milk	113.60
10/17/2019	02 R 005 000 000 705 300	FY 19-20 State Breakfast	331.10
10/17/2019	02 R 005 000 000 705 476	FY 19-20 Breakfast	9233.02
10/21/2019	50 A 103 00	Waterfall payment	2141.67
10/24/2019	01 E 005 105 000 000 305	FY 19-20 Background checks for student t	90.00
10/24/2019	01 R 005 298 162 000 050	FY 19-20 Golf Tournament	200.00
10/24/2019	01 R 005 298 502 000 050	FY 19-20 Super Sports Saturday Fall Samp	20.00
10/24/2019	01 R 005 298 543 000 050	FY 19-20 Knowledge Bowl	210.00
10/24/2019	01 R 020 000 000 000 050	FY 19-20 Student planners	15.00
10/24/2019	01 R 020 000 000 000 096	FY 19-20 Donation - Employee Giving Camp	10.00
10/24/2019	01 R 020 620 000 000 050	FY 19-20 Lost library book	59.20
10/24/2019	01 R 020 810 000 000 093	FY 19-20 Oct rent from Reach-Up	700.00
10/24/2019	01 R 020 810 000 000 093	FY 19-20 Gym rental from Girl Scouts of	45.00
10/24/2019	02 R 005 000 000 707 606	FY 19-20 Staff Lunch	143.85
10/30/2019	01 A 121 00	FY 18-19 Gen Ed	100366.86
10/30/2019	01 A 121 00	FY 18-19 SpEd	8681.15
10/30/2019	01 A 121 00	FY 18-19 Charter School Lease	5648.10
10/30/2019	01 A 121 00	FY 18-19 Lt Fac Maint Charter	85.78
10/30/2019	01 A 121 00	FY 18-19 Literacy Incentive Chart	280.52
10/30/2019	01 A 121 00	FY 18-19 Alternative Compensation	1598.67
10/30/2019	01 R 005 000 000 000 211	FY 19-20 Gen Ed	159448.62
10/30/2019	01 R 005 000 000 342 300	FY 19-20 Safe Schools	10658.27
10/31/2019	01 R 005 000 000 000 092	ICS Interest - Oct 2019	395.06
10/31/2019	01 R 005 000 000 000 092	Dividends in savings - Oct 2019	0.39
10/31/2019	01 R 005 000 000 000 092	Dividends in checking - Oct 2019	1.63
10/31/2019	01 R 005 000 011 433 400	FY 19-20 F433, CC011	3475.56
10/31/2019	01 R 005 000 012 433 400	FY 19-20 F433, CC012	1644.44
		Total for Cash Receipts	488307.87

Post Date	Acct Nbr	Description	Amount
10/09/2019	50 L 205 00	Check #51777 written to Donlar Construction out of the operating accou	-1780.00
10/09/2019	50 E 020 810 000 000 520	Check #51777 written to Donlar Construction out of the operating accou	1780.00
10/15/2019	01 E 005 506 509 321 185	Rcls Community Ed expenses: Allyson DesCamps Stipend, per UFARS. Ck# 9	-500.00
10/15/2019	01 E 020 298 509 000 185	Rcls Community Ed expenses: Allyson DesCamps Stipend, per UFARS. Ck# 9	500.00
10/15/2019	01 E 005 506 509 321 210	Rcls Community Ed expenses: Allyson DesCamps Stipend, per UFARS. Ck# 9	-37.02
10/15/2019	01 E 020 298 509 000 210	Rcls Community Ed expenses: Allyson DesCamps Stipend, per UFARS. Ck# 9	37.02
10/15/2019	01 E 005 506 509 321 218	Rcls Community Ed expenses: Allyson DesCamps Stipend, per UFARS. Ck# 9	-39.60
10/15/2019	01 E 020 298 509 000 218	Rcls Community Ed expenses: Allyson DesCamps Stipend, per UFARS. Ck# 9	39.60
10/15/2019	01 E 005 298 162 321 305	Rcls Community Ed expenses: Wapicada Golf Club, per UFARS. Ck# 51791	-592.00
10/15/2019	01 E 020 298 162 000 305	Rcls Community Ed expenses: Wapicada Golf Club, per UFARS. Ck# 51791	592.00
10/15/2019	01 E 020 298 543 321 401	Rcls Community Ed expenses: Resource Training, per UFARS. Ck# 51789	-140.00
10/15/2019	01 E 020 298 543 000 401	Rcls Community Ed expenses: Resource Training, per UFARS. Ck# 51789	140.00
10/31/2019	01 A 101 00	Transfer to/from Choice ICS - Oct 2019	65630.44
10/31/2019	01 A 101 06	Transfer to/from Choice ICS - Oct 2019	-65630.44
Total for Journal Entries			0.00