



Charter No. 4142-07
May 2020 Meeting

Financial Report

April 31, 2020



 **berganKDV**
CPAS | ADVISORS

Prepared by:
Kelly Rimpila
Financial Manager



Executive Summary

I ENROLLMENT

FY20 – Original budget – 430 ADM

FY20 – Revised budget – 454 ADM

Current Condition

- A. **All Funds** – 10-months or 83.3% of FY20 is complete. All activity known to date has been recorded.
- B. **Cash** – Approximately \$313,107 at month-end, or 18.7 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.
- A working budget is included in the financials based on 454 ADM. Revenues and expenses in this budget were updated this month based on current year activity and the latest revenue guidelines from MDE.
- Our FY19 990 was submitted to the IRS this month.

STRIDE Academy

Balance Sheet

4/30/2020

	7/1/2019	4/30/2020
Assets		
Checking and Savings Accounts	\$ 178,387	\$ 313,107
Accounts Receivable	-	0
Due From Building Fund	-	12,954
State Aids Receivable	978,240	411,262
Federal Aids Receivable	40,751	61,494
Prepaid Expenses and Deposits	20,983	3,203
Total Assets	\$ 1,218,361	\$ 802,020
Liabilities and Fund Balance		
Salaries and Wages Payable	\$ 132,804	\$ 121,194
Due to the Building Fund	32,611	-
Accounts Payable	80,403	-
Payroll Deductions and Contributions	33,858	17,191
Total Current Liabilities	\$ 279,676	\$ 138,385
Fund Balance		
Fund Balance July 1st	938,685	\$ 938,685
Net Operations	-	(275,050)
Total Fund Balance	\$ 938,685	\$ 663,636
Total Liabilities and Fund Balance	\$ 1,218,361	\$ 802,020

Days Cash on Hand	13.47	18.7
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 April 30, 2020

	Actual 2018-2019	Original Budget FY20	Months Working Budget FY20	10 YTD Actuals	83.3% % of Budget
Budgeted Enrollment	364.85	430.00	454.00	454.00	
Total All Funds					
Revenues					
000,600 Local Revenues	\$ 109,829	\$ 70,233	\$ 55,900	\$ 40,011	71.6%
300 State Revenues	4,304,570	4,907,141	5,098,536	4,109,141	80.6%
400 Federal Revenues	416,034	501,590	554,744	408,048	73.6%
Total Revenues	\$ 4,830,434	\$ 5,478,964	\$ 5,709,180	\$ 4,557,200	79.8%
	4,830,434	5,478,964	5,709,180	4,557,200	
Expenditures					
100 & 200 Salaries and Benefits	\$ 2,777,069	\$ 3,387,575	\$ 3,490,343	\$ 2,687,909	77.0%
300 Purchased Services	1,453,439	1,538,153	1,805,880	1,482,183	82.1%
400 Supplies and Materials	376,277	472,155	486,700	409,218	84.1%
500 Equipment and Facilities	21,638	33,300	15,235	12,915	84.8%
Federal Grants	170,432	234,016	264,244	199,602	75.5%
Other	33,798	41,084	42,250	40,423	95.7%
Total Expenditures	\$ 4,832,653	\$ 5,706,283	\$ 6,104,652	\$ 4,832,250	79.2%
	4,832,653	5,706,283	6,104,652	4,832,250	
Net Change in Fund Balance	(2,219)	(227,319)	(395,472)	(275,050)	
Beginning Fund Balance	940,904	940,904	938,685	938,685	
Ending (Projected) Fund Balance	\$ 938,685	\$ 633,119	\$ 543,213	\$ 663,635	
Fund Balance % of Total Expenditures	19.4%	12.6%	8.9%		
Debt Service Coverage Ratio	1.09	0.81	0.72		

General Fund - 01

Revenues

State Revenues

General Education Revenue	\$ 3,154,088	\$ 3,492,392	\$ 3,694,702	\$ 2,854,160	77.3%
Q Comp Categorical Aid	75,949	92,615	93,915	6,355	6.8%
Literacy Incentive Aid	28,051	33,205	38,473	34,626	90.0%
Endowment Fund	12,788	14,166	16,304	16,304	100.0%
Building Lease Aid	478,209	576,583	608,908	288,474	47.4%
Long-Term Facilities Maint Aid	48,401	57,922	61,169	-	0.0%
Special Education Aid	507,084	640,258	574,407	479,700	83.5%
Safe Schools Aid	-	-	10,658	10,658	100.0%
Projected State Aid Holdback	n/a		n/a	418,865	n/a
Total State Revenues	4,304,570	4,907,141	5,098,536	4,109,141	80.6%

	Actual 2018-2019	Original Budget FY20	Months Working Budget FY20	10 YTD Actuals	83.3% % of Budget
Federal Revenues					
Title I	80,833	175,195	112,951	95,918	84.9%
Title II	22,117	-	12,479	400	3.2%
Title III	10,890	-	33,162	32,270	97.3%
Title IV	-	-	20,000	17,420	87.1%
Special Education F419	49,389	58,821	70,983	53,594	75.5%
Special Education F420	-	-	495	-	0.0%
Special Education F425	7,203	-	14,174	-	0.0%
Total Federal Revenues	170,432	234,016	264,244	199,602	75.5%
Local Revenues					
050 Fees Collected	5,470	5,682	10,000	10,331	103.3%
071 Third Party Billing Revenue	11,316	7,500	15,000	12,801	85.3%
092 Interest Earnings	4,173	5,328	2,000	1,546	77.3%
093 Rental of Facilities	13,378	7,694	12,000	11,440	95.3%
096 Donations and Gifts	61,017	11,837	2,000	641	32.1%
150-099 Erate Reimbursements	1,361	15,981	12,000	1,971	16.4%
099 Miscellaneous Revenues	1,015	1,420	1,200	735	61.2%
619/621 Materials Purchased for Resale	(1,002)	-	1,000	(136)	-13.6%
Total Local Revenues	96,727	55,442	55,200	39,329	71.3%
Total Revenues	\$ 4,571,730	\$ 5,196,599	\$ 5,417,980	\$ 4,348,073	80.0%
Expenditures					
100 Salaries and Wages	1,832,312	2,125,529	2,305,867	1,674,881	72.6%
200 Benefits	408,665	552,638	531,664	380,418	71.6%
Projected Salaries and Wages Payable	-	-	-	160,635	n/a
Total Salaries and Benefits	2,240,977	2,678,167	2,837,531	2,215,934	78.1%
Q-Comp	66,633	92,615	93,915	2,870	3.1%
305 Contracted Services	213,440	250,919	229,200	194,025	84.7%
315 Repairs & Maintenance for Computers	4,237	4,120	4,500	3,959	88.0%
320 Communications Services	41,219	44,525	37,080	33,716	90.9%
329 Postage	814	1,449	1,200	1,183	98.6%
330 Utilities	69,227	84,000	75,000	52,883	70.5%
340 Property and Liability Insurance	27,408	31,165	35,000	29,977	85.7%
350 Repairs and Maintenance	24,848	26,250	25,000	29,406	117.6%
360 Contracted Transportation	53,209	65,786	55,800	39,680	71.1%
360 Fieldtrip Transportation	3,151	2,841	2,500	2,240	89.6%
366 Travel, conferences and staff training	5,211	5,919	12,000	8,884	74.0%
369 Field Trip and Entry Fees	6,143	9,470	7,500	3,218	42.9%
Building Lease Costs	879,587	872,600	1,192,600	993,833	83.3%
370 Other Rentals and Operating Leases	605	618	500	-	0.0%
380 Computer & Tech Related Rentals	11,406	18,540	15,500	9,354	60.4%
401 Supplies - Non Instructional	12,120	25,235	15,000	11,310	75.4%
401 Supplies - Maintenance	18,602	23,320	19,000	17,744	93.4%
405 Non-Instructional Software and Licensin	20,763	23,625	25,000	25,354	101.4%
406 Instructional Software Licensing	27,362	37,643	4,000	2,217	55.4%
430 Instructional Supplies	17,648	14,797	15,000	8,303	55.4%

	Actual	Original	Months	10	83.3%
	2018-2019	Budget FY20	Working	YTD	% of
			Budget FY20	Actuals	Budget
455 Non-Instructional Tech Devices	291	630	500	-	0.0%
456 Instructional Technology Supplies	1,411	8,049	3,500	2,539	72.5%
460 Textbooks and Workbooks	8,149	37,500	77,000	77,035	100.0%
461 Standardized Tests	5,445	7,446	6,000	5,538	92.3%
465 Non-Instructional Tech Devices	-	592	-	-	0.0%
466 Instructional Technology Devices	-	7,500	21,500	20,298	94.4%
470 Media Resources	1,094	1,184	1,200	1,219	101.6%
490 Food	56	592	500	138	27.7%
510 Site Improvements	16,844	15,000	-	-	0.0%
520 Building Improvements/Insurance Repairs	-	5,000	-	-	0.0%
530 Equipment Purchased (lockers)	1,329	7,500	7,500	6,460	86.1%
555 Non-Instructional Technology Equipment	-	710	-	-	n/a
556 Instructional Technology Equipment	-	4,735	4,735	3,586	75.7%
820 Dues, Memberships and Other Fees	32,814	39,330	37,750	37,141	98.4%
896 Taxes and Assessments	-	-	-	3,080	
ADSI	-	-	35,601	44,988	126.4%
3rd Party Billing	-	-	4,000	28	0.7%
State Special Education					
100 Salaries	353,119	442,873	405,220	341,961	84.4%
200 Benefits	89,008	148,446	109,076	74,648	68.4%
3xx Contracted Services	73,241	75,786	58,000	29,776	51.3%
360 Sped Transportation	5,131	10,062	31,000	27,360	88.3%
400 Supplies	516	-	7,000	6,975	99.7%
533 Sped Equipment	-	355	-	-	n/a
Federal Grants					
Title I	80,833	110,414	112,951	95,918	84.9%
Title II	22,117	12,063	12,479	400	3.2%
Title III	10,890	32,718	33,162	32,270	97.3%
Title IV	-	20,000	20,000	17,420	87.1%
Special Education F419	49,389	49,852	70,983	53,594	75.5%
Special Education F420	-	1,766	495	-	0.0%
Special Education F425	7,203	7,203	14,174	-	0.0%
Subtotal Expenditures	4,503,488	5,360,910	5,777,152	4,568,464	79.1%
Transfers to Other Funds	70,460	54,012	36,300	-	n/a
Total Expenditures	\$ 4,573,948	\$ 4,830,272	\$ 5,813,452	\$ 4,568,464	78.6%
Net operations of General Fund	\$ (2,219)	\$ (307,785)	\$ (395,472)	\$ (220,392)	

	Actual 2018-2019	Original Budget FY20	Months Working Budget FY20	10 YTD Actuals	83.3% % of Budget
Food Services Fund - 02					
Revenues					
Breakfast Revenue	\$ 61,707	\$ 77,756	\$ 69,500	\$ 54,142	77.9%
Lunch & Milk Revenue	155,567	161,314	190,000	139,139	73.2%
Commodities	14,391	15,504	15,000	-	0.0%
Fresh Fruits & Veg Grant	13,937	13,000	16,000	15,164	94.8%
Sale of Lunches & Breakfast	261	231	700	682	97.4%
Transfer from General Fund	59,945	54,012	36,300	-	0.0%
Total Revenues	\$ 305,808	\$ 321,817	\$ 327,500	\$ 209,128	63.9%
Expenditures					
Salaries and Benefits	\$ 9,578	\$ 10,677	\$ 9,000	\$ 7,508	83.4%
Purchased Services	31,180	29,013	23,500	22,686	96.5%
Food and Milk	245,950	268,083	273,500	227,484	83.2%
Commodities	14,391	13,000	15,000	-	0.0%
Supplies and Materials	645	-	3,000	3,065	102.2%
Equipment Purchased	3,465	-	3,000	2,869	95.6%
Dues, Memberships, Other Fees	599	1,044	500	175	34.9%
Total Expenditures	\$ 305,808	\$ 321,817	\$ 327,500	\$ 263,786	80.6%
Net Food Service Operations	\$ 0	\$ -	\$ -	\$ (54,658)	

Community Services Fund - 04

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

Stride Academy
St. Cloud, Minnesota
Cash Flow Projection Summary
2019-2020 School Year

Period Ending	Cash Inflows					Cash Outflows				Balance	Days Cash on Hand
	State Aid Payments	Federal Aid Payments	Other Receipts	Prior Year State Holdback and Federal Receivables	Total Reciepts	Salaries (Cash flow budgeted at Gross but updated at Net)	Lease Expense	Other Expenses Actual Includes Benefits (Tax Payments, PERA, TRA)**	Total Expenses		
July 1										Beginning Balance	
July 31	\$ 318,660	\$ -	\$ 54	\$ 446,510	\$ 765,224	\$ 121,396	\$ 72,717	\$ 273,543	\$ 467,656	\$ 475,955	28.5
Aug 31	318,906	-	2,762	272,766	594,434	134,146	126,050	242,024	502,220	568,169	34.0
Sept 30	326,582	-	14,142	174,067	514,790	155,755	99,383	220,444	475,582	607,378	36.3
Oct 31	329,601	5,120	34,784	116,661	486,166	182,222	99,383	252,016	533,621	559,923	33.5
Nov 30	323,567	-	10,105	-	333,673	187,005	99,383	236,084	522,472	371,123	22.2
Dec 31	319,589	-	80,435	-	400,024	172,492	99,383	248,809	520,685	250,463	15.0
Jan 31	319,531	69,177	33,406	(10,200)	411,915	166,214	99,383	234,279	499,876	162,502	9.7
Feb 28	330,812	22,158	48,941	9,823	411,733	177,062	99,383	180,943	457,387	116,848	7.0
Mar 31	732,047	41,903	39,256	1,413	814,619	163,753	99,383	170,095	433,231	498,236	29.8
Apr 30	370,986	-	1,770	13,009	385,766	178,624	99,383	292,887	570,894	313,107	18.7
May 31	366,106	49,731	25,812	-	441,649	197,323	99,383	191,306	488,013	266,744	15.9
June 30	365,667	49,731	25,812	-	441,210	197,323	99,383	191,306	488,013	219,941	13.2
Totals	4,422,053	237,820	317,280	1,024,051	6,001,203	2,033,315	1,192,600	2,733,734	5,959,649		
Projected	4,588,682	237,820	317,280	1,018,991		2,033,315	1,192,600	2,733,734	5,959,649	0	

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
School Days	0	0	19	21	18	15	20	18	17	20	20	0	168
After School Snack				-	-	-	-	-	-				
Number of Claims Submitted													
Breakfast - Free	-	-	4,112	4,806	3,809	2,918	4,135	3,498	-			-	23,278
Breakfast - Full Paid	-	-	602	704	558	427	605	512				-	3,408
Total Breakfast	-	-	4,714	5,510	4,367	3,345	4,740	4,010	-	-	-	-	26,686
Lunch - Free	-	-	6,269	7,292	5,966	5,006	6,956	5,885	-			-	37,374
Lunch - Full Paid	-	-	918	1,068	873	733	1,018	862				-	5,472
Total Lunch	-	-	7,187	8,360	6,839	5,739	7,974	6,747	-	-	-	-	42,846
Revenues & Expenditures													
Breakfast Revenue	\$ -	\$ -	\$ 9,564	\$ 11,179	\$ 8,860	\$ 6,787	\$ 9,617	\$ 8,136	\$ -	\$ -	\$ -	\$ -	\$ 54,142
Lunch Revenue	-	-	23,216	27,005	22,094	18,539	25,760	21,794	-	-	-	-	138,408
Total Breakfast & Lunch Aid	-	-	32,780	38,184	30,953	25,326	35,377	29,930	-	-	-	-	192,551
State Milk Aid, K	-	-	114	166	132	101	118	100	-	-	-	-	731
Fresh Fruits & Veg Grant	-	-	3,819	2,924	2,253	1,485	2,482	2,201	-	-	-	-	15,164
Sale of Lunches	-	-	20	144	115	-	-	363	40	-	-	-	682
Total Revenue	\$ -	\$ -	\$ 36,733	\$ 41,417	\$ 33,453	\$ 26,912	\$ 37,977	\$ 32,594	\$ 40	\$ -	\$ -	\$ -	\$ 209,128
Expenditures													
Salaries & Benefits	\$ -	\$ -	\$ 526	\$ 1,226	\$ 1,168	\$ 993	\$ 876	\$ 968	\$ 701	\$ 1,051	\$ -	\$ -	7,508
Contracted Services	-	-	-	3,631	4,013	3,249	2,866	4,723	-	4,204	-	-	22,686
Lunch & Breakfast	-	-	28,020	38,821	33,774	28,033	34,346	16,352	-	29,694	-	-	209,040
Milk	-	-	3,437	3,103	2,697	2,262	3,161	-	2,610	1,175	-	-	18,444
Commodities	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies, Repairs & Maint	-	-	799	15	-	17	-	-	-	2,233	-	-	3,065
Equipment Purchased	-	-	-	1,820	-	-	1,049	-	-	-	-	-	2,869
Food License to St. Cloud	-	-	-	-	175	-	-	-	-	-	-	-	175
Total Expenditures	\$ -	\$ -	\$ 32,781	\$ 48,616	\$ 41,827	\$ 34,554	\$ 42,298	\$ 22,043	\$ 3,311	\$ 38,357	\$ -	\$ -	\$ 263,786
Net Income/Loss	\$ -	\$ -	\$ 3,952	\$ (7,199)	\$ (8,373)	\$ (7,642)	\$ (4,321)	\$ 10,552	\$ (3,271)	\$ (38,357)	\$ -	\$ -	\$ (54,658)

STRIDE Academy
Detail of Specific Object Expenditures

		FY19 Actual	Original FY20 Budget	Revised FY20 Budget	FY20 YTD
Contracted Services, Obj 305					
Dakota Academic	E-Rate Consulting	-	3,200	3,200	-
Trusted Employees Co.	Background checks	1,294	1,500	1,000	978
Frontline Technologies	Substitute Mgmt	2,234	2,500	-	-
Kraus-Anderson	HR Services, \$550/mo	5,400	6,600	6,600	5,300
Rengel, FB, Other	Advertising	16,769	20,000	5,000	5,000
BerganKDV	Financial Mgmt	99,098	99,000	110,500	91,890
BerganKDV	990 Prep	1,267	1,200	1,300	25
ABDO	Audit	10,950	10,750	11,500	11,275
Choice Bank & SC Credit Union	Banking Fees	214	800	1,000	1,404
Ballard & Booth, Best Law	Legal Fees	3,152	7,500	4,000	919
Mn Alliance Youth	Promisefellow	1,378	-	4,800	4,800
Multiple Vendors	PD, Consulting, Etc.	438	14,469	5,000	3,392
Myra Schrup	Nursing	7,400	5,000	5,000	4,400
Central MN Foster	Foster Grandparent	-	-	300	285
Wacosa Docu Shred	Document Shredding	485	500	400	325
Henry, Dan	Buildings & Grounds, \$25/hr	-	9,500	-	-
Envirotech Building Services	Cleaning, \$5,181/mo	48,180	48,400	52,000	41,848
Granite City Real Estate	Facility Management Services	-	-	3,500	10,228
Growing Environments Inc	Mowing	3,555	-	6,000	2,405
Klein Landscaping & Grow Envir	Snow Removal & Lawn Serv	11,626	20,000	7,500	8,960
Wapicada Golf Club	Fundraiser	-	-	600	592
Total Contracted Services		213,440	250,919	229,200	194,025
Communication Services, Obj 320					
Cell Phone Reimbursements	Various	\$ 2,520	\$ 2,475	\$ 4,680	\$ 2,340
Internet Access	Cmerdc	7,173	7,000	-	2,496
Phone	TDS Metrocom	31,526	35,050	32,400	25,889
Total Communication Services		\$ 41,219	\$ 44,525	\$ 37,080	\$ 30,725
Dues and Memberships, Obj 820					
Authorizer	Pillsbury	\$ 25,748	\$ 27,000	\$ 26,500	\$ 26,252
Memberships	MACs	-	4,000	7,000	6,860
St. Cloud Chamber of Com		237	400	-	240
MSBA	Membership & Policies	4,285	500	-	-
Resource Training & Solutions		450	550	450	385
Reading & Math Inc	Math Corps Site Fee	1,000	2,350	2,800	2,954
Multiple	Amazon, MASA, M Pict.	1,095	-	1,000	450
Total Dues and Memberships		\$ 32,815	\$ 34,800	\$ 37,750	\$ 37,141
Repairs and Maintenance, Obj 350					
AAA Sewer & Drain	Clogged drain	\$ 800	\$ 800	\$ -	\$ 100
Multiple Vendors	Repairs and Maintenance	7,540	8,000	14,000	13,350
Summit Companies	Fire Sprinkler Service	1,224	1,500	1,500	1,070
Climate Air Inc.	labor and vehicle charge	10,142	10,000	2,000	2,153
Master Trade Services	Bathroom repairs	4,242	5,000	-	269
McDowall Company	Roof Repairs	-	-	7,500	5,951
HiTec Electric, Inc.	Service Calls	899	950	-	-
Total Repairs and Maintenance		\$ 24,847	\$ 26,250	\$ 25,000	\$ 22,893

Post Date	Acct Nbr	Description	Amount
04/07/2020	01 R 005 000 000 372 071	FY 19-20 MA IEP Service Fee	169.28
04/07/2020	01 R 020 000 000 000 096	FY 19-20 Donation - Employee Giving Camp	10.00
04/07/2020	01 R 020 810 000 000 093	FY 19-20 Rent from Reach-Up Headstart -	700.00
04/15/2020	01 R 005 000 000 000 211	FY 19-20 Gen Ed	4708.08
04/15/2020	01 R 005 000 000 348 300	FY 19-20 Charter School Lease	183398.30
04/20/2020	50 A 103 00	Waterfall payment	1308.33
04/21/2020	01 R 005 000 000 372 071	FY 19-20 MA IEP Service Fee	52.90
04/21/2020	01 R 020 810 000 000 093	FY 19-20 Rent from Crusaders Jr. Volleyb	810.00
04/30/2020	01 A 121 00	FY 18-19 SpEd	13009.45
04/30/2020	01 R 005 000 000 000 092	Dividends in savings - April 2020	0.12
04/30/2020	01 R 005 000 000 000 092	Dividends in checking - April 2020	0.33
04/30/2020	01 R 005 000 000 000 092	ICS Interest - April 2020	27.12
04/30/2020	01 R 005 000 000 000 211	FY 19-20 Gen Ed	182879.96
		Total for Cash Receipts	387073.87

CHECK	CHECK	INVOICE	
DATE	NUMBER VENDOR	DESCRIPTION	AMOUNT
04/01/2020	52063 Amazon Capital Services Inc.	Supplies : KG Falk -Barbie's clothes sets	18.41
		\$10.97, Kitchen - CLR detergent \$7.44	
04/01/2020	52063 Amazon Capital Services Inc.	Supplies: for library (scotch book tape)	79.20
		\$58.20, Nurse (saltine crackers) \$21.00	
04/01/2020	52064 BerganKDV Technology	Technology: service call with Steve to	116.25
		update SPF record on 2/12/20	
04/01/2020	52064 BerganKDV Technology	Technology: Annual Domain Agreement	184.52
04/01/2020	52065 BerganKDV Outsourced Services LLC	Financial Management & Accounting Services -	9,189.00
		March 2020	
04/01/2020	52066 Climate Air Inc.	Repairs to rooftop 6 and lunchroom unit	624.59
04/01/2020	52066 Climate Air Inc.	Repair - RTU #2 limit switch	253.31
04/01/2020	52067 CM ERDC	Copy paper	1,170.00
04/01/2020	52068 Croteau Plumbing LLC	Plumbing repair (repaired water heater)	392.50
04/01/2020	52068 Croteau Plumbing LLC	Plumbing repair (14 toilets, 5 urinals, 2	2,848.81
		hand wash sinks)	
04/01/2020	52069 Ellies, Tia	Reimbursement - mileage for Staff Dev	122.43
		\$75.90, Music teacher supplies (book,	
		quizzes and music) \$46.53	
04/01/2020	52070 Envirotech Building Services	Monthly cleaning services - March 2020	5,181.00
04/01/2020	52071 Finken Water Solutions	1 cold rental cooler for nurse's office -	8.00
		Mar 2020	
04/01/2020	52072 Granite City Real Estate	Facility Management services 12/30/19 -	2,400.00
		01/31/20	
04/01/2020	52073 Grindland, Marlene	SpEd Director Services 02/03/20 - 02/20/20,	6,930.00
		82.5 hrs @ \$84.00/hr	
04/01/2020	52074 Health Partners	Dental Insurance - April 2020	1,768.59
04/01/2020	52075 Hillyard Inc.	Facility supplies (towels, tissue, soap)	925.69
04/01/2020	52076 HiTec Electric Inc.	Service call to check on parking lot lights	931.07
		and the sign, replaced 10 HO lamps in the	
		sign.	
04/01/2020	52077 JKrier LLC	SpEd Assistive Technology Specialist -	4,235.30
		Consulting fees 02/04/20 - 02/26/20	
		\$3,990.00 (66.5 hrs @ \$60.00/hr), mileage	
		\$245.30	
04/01/2020	52078 Kenney Printing Inc.	Envelopes	144.00
04/01/2020	52079 Kraus-Anderson Insurance	Practical HR - April 2020 Installment	500.00
04/01/2020	52080 McDowall Company	Repair leak on the flat roof by front office	430.00
		window	
04/01/2020	52081 MetLife - Group Benefits	April 2020 - Life/LTD/STD	2,283.40
04/01/2020	52082 MN PEIP	Medical Insurance - April 2020	17,816.88
04/01/2020	52083 MRI Software LLC	Background checks - Feb 2020	178.00
04/01/2020	52084 New Horizon Foods Inc.	March 2020 prebill \$14,067.50, Feb 2020	32,870.07
		meals under billed \$6,603.45, Gluten Free	
		\$79.22, Breakfast \$7,575.81, FFVP \$1,969.62,	
		Lunch servers \$2,140.81, Breakfast labor	
		\$1,107.72, USDA credit (\$674.06)	
04/01/2020	52085 Purchase Power	Postage for meter - Feb 2020	143.49
04/01/2020	52086 Scholastic Book Fairs - 15	Book Fair	995.96
04/01/2020	52087 Scholastic - OH	4 novel sets for 5th Grade - Ms. Maiers	170.68
04/01/2020	52088 Skatin' Place	Phy Ed Skate Rental 02/11/20 - 02/28/20	1,800.00
04/01/2020	52089 Spanier Bus Service Inc.	Feb 2020 - Transportation: Regular \$5,440.00	9,137.50
		and SpEd \$3,697.50	
04/01/2020	52090 Spot Rehabilitation Inc	SpEd services 02/10/20 - 02/24/20: PT	1,425.00
		(Kristen Becker) .75 hrs @ \$95.00/hr \$71.25,	
		OT (Marybeth King) 14.25 hrs @ \$95.00/hr	
		\$1,353.75	

CHECK			INVOICE	
DATE	NUMBER	VENDOR	DESCRIPTION	AMOUNT
04/01/2020	52091	Wacosa Docu Shred	Document shredding - Feb 2020	35.00
04/01/2020	201900162	Choice Bank	BC - Service charge	10.00
04/01/2020	201900155	Choice Bank	Account analysis service charge - April 2020	89.47
04/13/2020	52092	Al Asmus Band Instruments	Service to adjust instruments	63.00
04/13/2020	52093	Amazon Capital Services Inc.	Office supplies (envelopes)	69.40
04/13/2020	52093	Amazon Capital Services Inc.	6th Grade Leintz supplies: Language Art curriculum books \$119.52, classroom supplies (pencil sharpeners) \$24.47	143.99
04/13/2020	52094	CM ERDC	Staple cartridge	75.00
04/13/2020	52094	CM ERDC	Copier overages 01/24/20 - 02/23/20	744.35
04/13/2020	52095	Dijital Majik Computer Clinic Inc	Tech supplies: Data Recovery \$198.00, Flash Drive	214.13
04/13/2020	52096	Envirotech Building Services	Monthly cleaning services - April 2020	5,181.00
04/13/2020	52097	Granite City Real Estate	Facility Management services 02/03/20 - 03/24/20	2,723.75
04/13/2020	52098	Grindland, Marlene	SpEd Director Services 03/12/20 - 03/31/20, 60 hrs @ \$84.00/hr	5,040.00
04/13/2020	52099	JKrier LLC	SpEd Assistive Technology Specialist - Consulting fees 03/10/20 - 03/12/20, 13 hrs @ \$60.00/hr and mileage \$81.77	861.77
04/13/2020	52100	Lyman, Andrew	Reimbursement - Strategy Games Club trading cards	60.95
04/13/2020	52101	MRI Software LLC	Background checks - March 2020	30.00
04/13/2020	52102	Purchase Power	Postage for meter - March 2020 \$208.99, late fee \$29.99, finance charge \$3.69	242.67
04/13/2020	52103	Republic Services #891	Garbage & Recycling - March 2020 \$604.79, late fee \$12.99	617.78
04/13/2020	52104	Tierney Brothers Inc	Technology - Powerlite Projector	472.00
04/13/2020	52105	Wells Fargo Financial Leasing	Copier lease 03/13/20 - 04/12/20 \$390.27, late fee \$32.90	423.17
04/13/2020	52106	Xcel Energy	Electricity and Gas 01/22/20 - 02/23/20 (correction adjustments) and current billing 02/23/20 - 03/24/20	6,592.68
04/15/2020	201900156	Further	Payroll accrual	969.59
04/15/2020	201900157	Internal Revenue Service	Payroll accrual	700.00
04/15/2020	201900157	Internal Revenue Service	Payroll accrual	8,021.09
04/15/2020	201900157	Internal Revenue Service	Payroll accrual	7,819.36
04/15/2020	201900157	Internal Revenue Service	Payroll accrual	1,828.69
04/15/2020	201900157	Internal Revenue Service	Payroll accrual	7,819.36
04/15/2020	201900157	Internal Revenue Service	Payroll accrual	1,828.69
04/15/2020	201900158	Matrix Trust Company	Payroll accrual	26.48
04/15/2020	201900158	Matrix Trust Company	Payroll accrual	1,737.00
04/15/2020	201900158	Matrix Trust Company	Payroll accrual	300.00
04/15/2020	201900158	Matrix Trust Company	Payroll accrual	514.44
04/15/2020	201900159	MN Dept of Revenue	Payroll accrual	3,948.07
04/15/2020	201900159	MN Dept of Revenue	Payroll accrual	220.00
04/15/2020	201900160	Public Employees Retirement Assoc	Payroll accrual	2,707.50
04/15/2020	201900160	Public Employees Retirement Assoc	Payroll accrual	3,123.99
04/15/2020	201900160	Public Employees Retirement Assoc	Payroll accrual	0.00
04/15/2020	201900161	Teachers Retirement Assoc	Payroll accrual	0.00
04/15/2020	201900161	Teachers Retirement Assoc	Payroll accrual	5,783.64
04/15/2020	201900161	Teachers Retirement Assoc	Payroll accrual	0.00
04/15/2020	201900161	Teachers Retirement Assoc	Payroll accrual	6,107.45
04/20/2020	201900163	UMB Corporate Trust	Monthly lease - April 2020	99,383.33
04/23/2020	52108	Amazon Capital Services Inc.	Nurse supplies (dixie cups)	18.99
04/23/2020	52108	Amazon Capital Services Inc.	EL Teacher supplies (Habitat, vehicle	39.99

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
			reusable stickers) \$25.98; Art Teacher supplies (27 pieces scratch tools sets) \$13.99	
04/23/2020	52108	Amazon Capital Services Inc.	7th grade Teacher supplies (envelopes for students packages sending home due to closing school) \$37.34, office supplies (envelopes for students packages sending home due to closing school) \$12.26	49.60
04/23/2020	52109	BerganKDV Outsourced Services LLC	Financial Management & Accounting Services - April 2020	9,189.00
04/23/2020	52110	CM ERDC	Copier averages 02/24/20 - 03/23/20	679.12
04/23/2020	52110	CM ERDC	Finance charge on Invoice#175610	17.55
04/23/2020	52111	Finken Water Solutions	April 2020 - rental cooler \$8.00, finance charge \$3.00	11.00
04/23/2020	52112	Fish, Tom	Milk - March 2020 (3/9/20 - 3/16/20 \$1,174.50 and 3/30/20 \$362.50)	1,537.00
04/23/2020	52113	Hillyard Inc.	Facility supplies (aerosol)	170.40
04/23/2020	52113	Hillyard Inc.	Facility supplies (aerosol, facial tissue, gloves, towels, urinal screen)	466.35
04/23/2020	52114	Kraus-Anderson Insurance	Practical HR - May 2020 Installment	500.00
04/23/2020	52115	McDowall Company	Repair of leak in a classroom 4th/5th grade area; installed new flashing to repair open seam	546.00
04/23/2020	52116	Millaway, Douglas	SpEd consulting services 03/10/20 - 03/18/20, 16 hours @ \$77.50/hr	1,240.00
04/23/2020	52117	MN PEIP	Medical Insurance - May 2020	17,816.88
04/23/2020	52119	New Horizon Foods Inc.	April 2020 prebill \$4,965.00 (after 3/18/20), March 2020 meals over billed \$-6,113.57 (before 3/18/20), Gluten Free \$23.30 (before 3/18/20), Breakfast \$1,127.00 (before 3/18/20), FFVP \$725.96 (before 3/18/20), Lunch servers \$629.65 (before 3/18/20), Breakfast labor \$325.80 (before 3/18/20), USDA credit (\$-1,017.66) (before 3/18/20 \$267.80, after 3/18/20 \$749.86); Supplies \$585.63 (before 3/18/20), Supplies for lunch deliveries during school closing due to Covid-19 \$1,639.78 (after 3/18/20)	2,890.89
04/23/2020	52120	Rothstein, Stefanie	Reimbursement: seeds for all students K-3 for a social emotional project	50.41
04/23/2020	52121	Spanier Bus Service Inc.	March 2020 - Transportation: Regular \$4,800.00, SpEd \$3,262.50	8,062.50
04/23/2020	52122	Stainbrook Communications Inc	Facilities: hook up fax and conference phone, tone wiring between mech rooms	188.00
04/23/2020	52123	UMB Bank N.A.	BC - Admin Fee & Default Specialist - March 2020	3,432.67
04/23/2020	52124	Wacosa Docu Shred	Document shredding - March 2020	35.00
04/23/2020	52125	Williams, Eric	Reimbursement - mileage for Executive Director meeting - Pillsbury United Comm	79.93
04/27/2020	201900164	City of St. Cloud - Public Utilities	Water and Sewer 01/02/20 - 03/02/20	960.18
04/29/2020	52127	Cardmember Service	NAT'L ART EDU ASSOC: refund for Art Convention for M. Huus (\$245.00), AUDIBLE: AudibleListener Gold monthly fee \$16.09 each for 3, BACKBLAZE: Online backup \$103.10, BACKBLAZE: B2 Cloud Storage \$33.38, SPROUT: monthly website fee \$50.00, ZOOM: online	39.88

CHECK			INVOICE	
DATE	NUMBER	VENDOR	DESCRIPTION	AMOUNT
			meetings monthly payment due to school	
			closing - COVID-19 \$16.13, DEEPSPACESPARKLE:	
			subscription renewal Art curriculum \$34.00	
04/29/2020	52128	Climate Air Inc.	Repair of a gas leak	99.50
04/29/2020	52128	Climate Air Inc.	Repair - ignition failure on RTU 4	135.50
04/29/2020	52129	Health Partners	Dental Insurance - May 2020	1,768.59
04/29/2020	52130	Hillyard Inc.	Facility supplies (detergents and towels)	1,198.88
04/29/2020	52131	KMXK-FM	Radio advertisement for KG Open House	1,525.00
			03/01/20 - 03/11/20	
04/29/2020	52132	Leighton Broadcasting	Radio advertisement for KG Open House	1,554.00
			03/03/20 - 03/11/20	
04/29/2020	52133	MetLife - Group Benefits	May 2020 - Life/LTD/STD	2,283.28
04/29/2020	52134	Spot Rehabilitation Inc	SpEd services 03/09/20 - 03/16/20: OT (Mary Beth King) 9.5 hrs @ \$95.00/hr	902.50
04/29/2020	52135	State of Minnesota	990 filing fee	25.00
04/29/2020	52136	TDS Metrocom	Telephone 4/13/20 - 05/12/20	2,631.13
			(acct#320-230-5340)	
04/29/2020	52136	TDS Metrocom	Fax line 04/13/20 - 05/12/20 (acct #320-217-6318)	84.39
04/30/2020	5505	State of Minnesota	BC - 990 filing fee	25.00
04/30/2020	201900165	Further	Payroll accrual	969.59
04/30/2020	201900166	Internal Revenue Service	Payroll accrual	700.00
04/30/2020	201900166	Internal Revenue Service	Payroll accrual	7,556.48
04/30/2020	201900166	Internal Revenue Service	Payroll accrual	7,290.70
04/30/2020	201900166	Internal Revenue Service	Payroll accrual	1,705.07
04/30/2020	201900166	Internal Revenue Service	Payroll accrual	7,290.70
04/30/2020	201900166	Internal Revenue Service	Payroll accrual	1,705.07
04/30/2020	201900167	Matrix Trust Company	Payroll accrual	26.48
04/30/2020	201900167	Matrix Trust Company	Payroll accrual	1,737.00
04/30/2020	201900167	Matrix Trust Company	Payroll accrual	300.00
04/30/2020	201900167	Matrix Trust Company	Payroll accrual	465.79
04/30/2020	201900168	MN Dept of Revenue	Payroll accrual	3,663.76
04/30/2020	201900168	MN Dept of Revenue	Payroll accrual	220.00
04/30/2020	201900169	Public Employees Retirement Assoc	Payroll accrual	2,017.71
04/30/2020	201900169	Public Employees Retirement Assoc	Payroll accrual	2,328.14
04/30/2020	201900169	Public Employees Retirement Assoc	Payroll accrual	0.00
04/30/2020	201900170	Teachers Retirement Assoc	Payroll accrual	0.00
04/30/2020	201900170	Teachers Retirement Assoc	Payroll accrual	5,968.88
04/30/2020	201900170	Teachers Retirement Assoc	Payroll accrual	0.00
04/30/2020	201900170	Teachers Retirement Assoc	Payroll accrual	6,303.06
04/23/2020	52107	Amazon Capital Services Inc.		0.00
04/29/2020	52126	Cardmember Service		0.00
04/23/2020	52118	New Horizon Foods Inc.		0.00
Totals for checks				392,304.96

Post Date	Acct Nbr	Description	Amount
04/23/2020	50 L 205 00	Check #52123 written to UMB Bank out of the operating account but is f	-3432.67
04/23/2020	50 E 005 110 000 000 305	Check #52123 written to UMB Bank out of the operating account but is f	3432.67
04/30/2020	01 A 101 00	Transfer to/from Choice ICS - April 2020	155963.18
04/30/2020	01 A 101 06	Transfer to/from Choice ICS - April 2020	-155963.18
Total for Journal Entries			0.00