



**STRIDE Academy**  
**St. Cloud, MN**  
**District 4142**

**Financial Statements**

**November 2020**

**bergankDV** | **DO MORE.**

*Prepared by:*  
Kelly Rimpila  
Outsourced Controller



## Executive Summary

### ENROLLMENT

FY21 – Original budget – 498 ADM

#### Current Condition

- A. **All Funds** – 5-months or 41.7% of FY21 is complete.
- B. **Cash** –\$409,706 at month-end, or 22.4 days of operating cash-on-hand.

#### Items to note:

- The original budget is based upon 498 ADM. Enrollment will be tracked closely as the year begins and the budget will be updated based on enrollment trends.

#### II. Budget to Actual:

- We receipted \$48,866 of CARES Act revenue and \$115,944 of CRF revenue this month. The remainder of the CRF revenues will be received in December.
- Insurance expenses are higher than where they should be for this time of the year because the school has paid its commercial package premium in full.
- Instructional software licenses are high due to the purchase of new literature curriculum licenses for students. This line item will be reevaluated and updated in the working budget.
- Instructional supplies are high due to the purchase of new curriculum for the year. This line item will be reevaluated and updated in the working budget.
- Dues and memberships are higher than where they should be for this time of the year because the school paid its full authorizer fee in September.

# STRIDE Academy

## Balance Sheet

11/30/2020

|  | 7/1/2020          | 11/30/2020        |
|--|-------------------|-------------------|
| <b><u>Assets</u></b>                       |                   |                   |
| Checking and Savings Accounts              | 195,786           | \$ 409,706        |
| Accounts Receivable                        | 3,108             | 3,080             |
| Due From Building Fund                     | 23,341            | 59,873            |
| Due From Other Funds                       | 11,508            | -                 |
| State Aids Receivable                      | 633,413           | 27,481            |
| Current Year State Holdback Receivable     | -                 | 377,186           |
| Federal Aids Receivable                    | 61,141            | 107,808           |
| Prepaid Expenses and Deposits              | 33,204            | 1,498             |
| <b>Total Assets</b>                        | <b>\$ 961,500</b> | <b>\$ 986,632</b> |
| <b><u>Liabilities and Fund Balance</u></b> |                   |                   |
| Salaries and Wages Payable                 | 141,444           | 64,448            |
| Due to Other Funds                         | 11,508            | -                 |
| Accounts Payable                           | 105,287           | -                 |
| Sales Tax Payable                          | 45                | 45                |
| Payroll Deductions and Contributions       | 35,426            | 14,881            |
| <b>Total Current Liabilities</b>           | <b>\$ 293,710</b> | <b>\$ 79,374</b>  |
| <b>Fund Balance</b>                        |                   |                   |
| Fund Balance July 1st                      | 938,685           | \$ 667,790        |
| Net Operations                             | (270,895)         | 239,467           |
| <b>Total Fund Balance</b>                  | <b>\$ 667,790</b> | <b>\$ 907,258</b> |
| <b>Total Liabilities and Fund Balance</b>  | <b>\$ 961,500</b> | <b>\$ 986,632</b> |

|                   |                |      |
|-------------------|----------------|------|
| Days Cash on Hand | 12.14          | 22.4 |
| <b>Goal</b>       | <b>30 Days</b> |      |

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, 2021  
As of November 30, 2020

|                                      | Actual<br>2019-2020 | Months<br>Original<br>Budget FY21 | 5<br>YTD<br>Actuals | 41.7%<br>% of<br>Budget |
|--------------------------------------|---------------------|-----------------------------------|---------------------|-------------------------|
| Budgeted Enrollment                  | 450.02              | 498.00                            |                     |                         |
| Total All Funds                      |                     |                                   |                     |                         |
| Revenues                             |                     |                                   |                     |                         |
| 000,600 Local Revenues               | \$ 43,378           | \$ 47,368                         | \$ 7,364            | 15.6%                   |
| 300 State Revenues                   | 5,065,395           | 6,274,321                         | 2,614,321           | 41.7%                   |
| 400 Federal Revenues                 | 506,627             | 587,820                           | 286,571             | 48.8%                   |
| <b>Total Revenues</b>                | <b>\$ 5,615,401</b> | <b>\$ 6,909,509</b>               | <b>\$ 2,908,256</b> | <b>42.1%</b>            |
|                                      | 5,615,401           | 6,909,509                         | 2,908,256           |                         |
| Expenditures                         |                     |                                   |                     |                         |
| 100 & 200 Salaries and Benefits      | \$ 3,384,085        | \$ 3,802,670                      | \$ 1,396,328        | 36.7%                   |
| 300 Purchased Services               | 1,755,202           | 2,053,014                         | 756,902             | 36.9%                   |
| 400 Supplies and Materials           | 432,669             | 482,126                           | 189,238             | 39.3%                   |
| 500 Equipment and Facilities         | 12,915              | 26,189                            | 5,844               | 22.3%                   |
| Federal Grants                       | 250,369             | 272,170                           | 284,145             | 104.4%                  |
| Other                                | 51,055              | 44,094                            | 36,333              | 82.4%                   |
| <b>Total Expenditures</b>            | <b>\$ 5,886,296</b> | <b>\$ 6,680,263</b>               | <b>\$ 2,668,789</b> | <b>40.0%</b>            |
|                                      | 5,886,296           | 6,680,263                         | 2,668,789           |                         |
|                                      | -                   | -                                 | -                   |                         |
| <b>Net Change in Fund Balance</b>    | <b>(270,895)</b>    | <b>229,246</b>                    | <b>239,467</b>      |                         |
| Beginning Fund Balance               | 938,685             | 667,790                           | 667,790             |                         |
| Ending (Projected) Fund Balance      | <b>\$ 667,790</b>   | <b>\$ 633,119</b>                 | <b>\$ 907,258</b>   |                         |
|                                      |                     |                                   |                     |                         |
| Fund Balance % of Total Expenditures | <b>11.3%</b>        | <b>12.6%</b>                      |                     |                         |
|                                      |                     |                                   |                     |                         |
| Debt Service Coverage Ratio          | <b>0.73</b>         | <b>1.22</b>                       |                     |                         |

General Fund - 01

Revenues

State Revenues

|                                |                  |                  |                  |              |
|--------------------------------|------------------|------------------|------------------|--------------|
| General Education Revenue      | \$ 3,657,998     | \$ 4,601,201     | \$ 1,754,230     | 38.1%        |
| Q Comp Categorical Aid         | 93,915           | 116,384          | 24,270           | 20.9%        |
| Literacy Incentive Aid         | 38,473           | 43,045           | -                | 0.0%         |
| Endowment Fund                 | 16,422           | 18,242           | 9,561            | 52.4%        |
| Building Lease Aid             | 602,561          | 677,236          | 222,132          | 32.8%        |
| Long-Term Facilities Maint Aid | 60,531           | 68,034           | -                | 0.0%         |
| Special Education Aid          | 575,429          | 750,179          | 226,942          | 30.3%        |
| Safe Schools Aid               | 10,658           | -                | -                | 0.0%         |
| Prior Year Over/Under Accruals | 9,408            | -                | -                | n/a          |
| Projected State Aid Holdback   | -                | -                | 377,186          | n/a          |
| <b>Total State Revenues</b>    | <b>5,065,395</b> | <b>6,274,321</b> | <b>2,614,321</b> | <b>41.7%</b> |

|  | Actual<br>2019-2020 | Months<br>Original<br>Budget FY21 | 5<br>YTD<br>Actuals | 41.7%<br>% of<br>Budget |
|--|---------------------|-----------------------------------|---------------------|-------------------------|
| <b>Federal Revenues</b>                      |                     |                                   |                     |                         |
| Title I                                      | 112,951             | 116,340                           | 33,875              | 29.1%                   |
| Title II                                     | 12,229              | 12,853                            | -                   | 0.0%                    |
| Title III                                    | 33,162              | 34,157                            | 1,927               | 5.6%                    |
| Title IV                                     | 17,420              | 20,600                            | -                   | 0.0%                    |
| Special Education F419                       | 66,659              | 73,112                            | 34,156              | 46.7%                   |
| Special Education F420                       | 495                 | 510                               | -                   | 0.0%                    |
| Special Education F425                       | -                   | 14,598                            | -                   | 0.0%                    |
| CARES Act Revenues                           | -                   | -                                 | 50,491              | 0.0%                    |
| CRF Revenues F154                            | -                   | -                                 | 163,696             | 0.0%                    |
| <b>Total Federal Revenues</b>                | <b>242,916</b>      | <b>272,170</b>                    | <b>284,145</b>      | <b>104.4%</b>           |
| <b>Local Revenues</b>                        |                     |                                   |                     |                         |
| 050 Fees Collected                           | 10,341              | 11,500                            | 645                 | 5.6%                    |
| 071 Third Party Billing Revenue              | 12,840              | 7,500                             | -                   | 0.0%                    |
| 092 Interest Earnings                        | 1,562               | 2,400                             | 67                  | 2.8%                    |
| 093 Rental of Facilities                     | 15,360              | 11,500                            | 3,500               | 30.4%                   |
| 096 Donations and Gifts                      | 1,416               | 2,500                             | 1,030               | 41.2%                   |
| 150-099 Erate Reimbursements                 | 1,971               | 10,000                            | 2,269               | 22.7%                   |
| 099 Miscellaneous Revenues                   | 735                 | 1,200                             | -                   | 0.0%                    |
| 619/621 Materials Purchased for Resale       | (1,528)             | -                                 | (147)               | 0.0%                    |
| <b>Total Local Revenues</b>                  | <b>42,696</b>       | <b>46,600</b>                     | <b>7,364</b>        | <b>15.8%</b>            |
| <b>Total Revenues</b>                        | <b>\$ 5,351,007</b> | <b>\$ 6,593,091</b>               | <b>\$ 2,905,830</b> | <b>44.0%</b>            |
| <b>Expenditures</b>                          |                     |                                   |                     |                         |
| 100 Salaries and Wages                       | 2,174,053           | 2,356,063                         | 852,770             | 36.2%                   |
| 200 Benefits                                 | 508,824             | 600,136                           | 224,448             | 37.4%                   |
| Projected Salaries and Wages Payable         | -                   | -                                 | 82,331              | n/a                     |
| Total Salaries and Benefits                  | 2,682,877           | 2,956,199                         | 1,159,550           | 39.2%                   |
| Q-Comp                                       | 97,294              | 116,384                           | 3,844               | 3.3%                    |
| 305 Contracted Services                      | 230,255             | 280,660                           | 103,033             | 36.7%                   |
| 315 Repairs & Maintenance for Computers      | 4,216               | 4,635                             | 343                 | 7.4%                    |
| 320 Communications Services                  | 38,510              | 38,192                            | 19,774              | 51.8%                   |
| 329 Postage                                  | 3,697               | 1,242                             | 263                 | 21.2%                   |
| 330 Utilities                                | 63,549              | 77,625                            | 20,322              | 26.2%                   |
| 340 Property and Liability Insurance         | 29,827              | 36,225                            | 29,213              | 80.6%                   |
| 350 Repairs and Maintenance                  | 32,571              | 25,875                            | 10,673              | 41.3%                   |
| 360 Contracted Transportation                | 51,975              | 62,432                            | -                   | 0.0%                    |
| 360 Fieldtrip Transportation                 | 2,240               | 2,797                             | -                   | 0.0%                    |
| 366 Travel, conferences and staff training   | 8,884               | 13,426                            | 267                 | 2.0%                    |
| 369 Field Trip and Entry Fees                | 3,218               | 8,391                             | -                   | 0.0%                    |
| Building Lease Costs                         | 1,192,600           | 1,350,425                         | 562,677             | 41.7%                   |
| 370 Other Rentals and Operating Leases       | -                   | 559                               | 83                  | 14.8%                   |
| 380 Computer & Tech Related Rentals          | 4,852               | 17,342                            | 1,642               | 9.5%                    |
| 401 Supplies - Non Instructional             | 23,338              | 16,789                            | 2,705               | 16.1%                   |
| 401 Supplies - Maintenance                   | 18,007              | 21,258                            | 1,936               | 9.1%                    |
| 405 Non-Instructional Software and Licensing | 25,371              | 27,971                            | 27,354              | 97.8%                   |
| 406 Instructional Software Licensing         | 2,378               | 4,475                             | 15,356              | 343.2%                  |
| 430 Instructional Supplies                   | 8,708               | 16,783                            | 22,985              | 137.0%                  |

|   | Actual<br>2019-2020 | Months<br>Original<br>Budget FY21 | 5<br>YTD<br>Actuals | 41.7%<br>% of<br>Budget |
|---|---------------------|-----------------------------------|---------------------|-------------------------|
| 455 Non-Instructional Tech Devices          | -                   | 559                               | -                   | 0.0%                    |
| 456 Instructional Technology Supplies       | 2,539               | 3,916                             | -                   | 0.0%                    |
| 460 Textbooks and Workbooks                 | 77,035              | 40,000                            | 25,998              | 65.0%                   |
| 461 Standardized Tests                      | 5,538               | 6,120                             | 6,275               | 102.5%                  |
| 466 Instructional Technology Devices        | 24,983              | 24,055                            | 5,005               | 20.8%                   |
| 470 Media Resources                         | 1,219               | 1,343                             | 62                  | 4.6%                    |
| 490 Food                                    | 138                 | 559                               | -                   | 0.0%                    |
| 510 Site Improvements                       | -                   | 7,500                             | -                   | 0.0%                    |
| 520 Building Improvements/Insurance Repairs | -                   | 5,000                             | -                   | 0.0%                    |
| 530 Equipment Purchased (lockers)           | 6,460               | 8,391                             | 5,844               | 69.7%                   |
| 556 Instructional Technology Equipment      | 3,586               | 5,298                             | -                   | 0.0%                    |
| 820 Dues, Memberships and Other Fees        | 38,001              | 39,071                            | 36,159              | 92.6%                   |
| ADSS  | 59,073              | 39,833                            | 17,301              | 43.4%                   |
| 3rd Party Billing                           | 12,840              | 4,475                             | -                   | 0.0%                    |
| <b>State Special Education</b>              |                     |                                   |                     |                         |
| 100 Salaries                                | 430,647             | 534,237                           | 174,298             | 32.6%                   |
| 200 Benefits                                | 105,133             | 146,145                           | 37,327              | 25.5%                   |
| 3xx Contracted Services                     | 30,061              | 72,726                            | 4,669               | 6.4%                    |
| 360 Sped Transportation                     | 36,060              | 34,684                            | -                   | 0.0%                    |
| 400 Supplies                                | -                   | -                                 | -                   | 0.0%                    |
| <b>Federal Grants</b>                       |                     |                                   |                     |                         |
| Title I                                     | 112,951             | 116,340                           | 33,875              | 29.1%                   |
| Title II                                    | 12,479              | 12,853                            | -                   | 0.0%                    |
| Title III                                   | 33,162              | 34,157                            | 1,927               | 5.6%                    |
| Title IV                                    | 17,420              | 20,600                            | -                   | 0.0%                    |
| Special Education F419                      | 66,659              | 73,112                            | 34,156              | 46.7%                   |
| Special Education F420                      | 495                 | 510                               | -                   | 0.0%                    |
| Special Education F425                      | 7,203               | 14,598                            | -                   | 0.0%                    |
| <b>Federal CARES Expenses</b>               | -                   | -                                 | 50,491              | 0.0%                    |
| <b>Federal CRF Expenses</b>                 | -                   | -                                 | 163,696             | 0.0%                    |
| Subtotal Expenditures                       | 5,608,051           | 6,325,767                         | 2,579,102           | 40.8%                   |
| Transfers to Other Funds                    | 14,026              | 38,078                            | -                   | n/a                     |
| <b>Total Expenditures</b>                   | <b>\$ 5,622,077</b> | <b>\$ 6,363,845</b>               | <b>\$ 2,579,102</b> | <b>40.5%</b>            |
| <b>Net operations of General Fund</b>       | <b>\$ (271,070)</b> | <b>\$ 229,246</b>                 | <b>\$ 326,728</b>   |                         |

|                                    | Actual<br>2019-2020 | Months<br>Original<br>Budget FY21 | 5<br>YTD<br>Actuals | 41.7%<br>% of<br>Budget |
|------------------------------------|---------------------|-----------------------------------|---------------------|-------------------------|
| <b>Food Services Fund - 02</b>     |                     |                                   |                     |                         |
| <b>Revenues</b>                    |                     |                                   |                     |                         |
| Breakfast Revenue                  | \$ 56,468           | \$ 76,236                         | \$ -                | 0.0%                    |
| Lunch & Milk Revenue               | 176,922             | 208,414                           | 2,426               | 1.2%                    |
| Commodities                        | 14,355              | 15,000                            | -                   | 0.0%                    |
| Fresh Fruits & Veg Grant           | 15,966              | 16,000                            | -                   | 0.0%                    |
| Sale of Lunches & Breakfast        | 682                 | 768                               | -                   | 0.0%                    |
| Transfer from General Fund         | 14,026              | 38,078                            | -                   | 0.0%                    |
| <b>Total Revenues</b>              | <b>\$ 278,419</b>   | <b>\$ 354,496</b>                 | <b>\$ 2,426</b>     | <b>0.7%</b>             |
| <b>Expenditures</b>                |                     |                                   |                     |                         |
| Salaries and Benefits              | \$ 9,060            | \$ 9,872                          | \$ 4,008            | 40.6%                   |
| Purchased Services                 | 22,686              | 25,778                            | 3,943               | 15.3%                   |
| Food and Milk                      | 225,995             | 299,798                           | 81,562              | 27.2%                   |
| Commodities                        | 14,355              | 15,000                            | -                   | 0.0%                    |
| Supplies and Materials             | 3,065               | 3,500                             | -                   | 0.0%                    |
| Equipment Purchased                | 2,869               | -                                 | -                   | 0.0%                    |
| Dues, Memberships, Other Fees      | 215                 | 548                               | 175                 | 31.8%                   |
| <b>Total Expenditures</b>          | <b>\$ 278,245</b>   | <b>\$ 354,496</b>                 | <b>\$ 89,688</b>    | <b>25.3%</b>            |
| <b>Net Food Service Operations</b> | <b>\$ 175</b>       | <b>\$ -</b>                       | <b>\$ (87,261)</b>  |                         |

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No CPA provides any assurance on these financial statements.

Stride Academy  
St. Cloud, Minnesota  
Cash Flow Projection Summary  
2020-2021 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 & 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           |                    |                      |                |   |                |   |               |   |                | <b>Beginning Balance</b> |                   |
| July 31          | 411,129            | -                    | 1,232          |   | 412,361        | 124,301   | 99,410        | 271,622   | 495,332        | \$ 112,814               | 6.2               |
| Aug 31           | 513,222            | -                    | 7              | 290,354   | 803,584        | 163,222   | 125,660       | 219,990   | 508,873        | 407,525                  | 22.3              |
| Sept 30          | 465,768            | -                    | 13,221         | 264,151   | 743,141        | 197,342   | 112,535       | 406,583   | 716,461        | 434,205                  | 23.7              |
| Oct 31           | 435,432            | -                    | 718            | 132,233   | 568,384        | 193,279   | 112,535       | 289,442   | 595,256        | 407,333                  | 22.3              |
| Nov 30           | 411,583            | 177,867              | 735            | (19,666)  | 570,519        | 186,558   | 112,535       | 269,053   | 568,146        | 409,706                  | 22.4              |
| Dec 31           | 445,301            | 9,584                | 45,066         | -   | 499,951        | 186,146   | 112,535       | 290,083   | 588,765        | 320,892                  | 17.5              |
| Jan 31           | 445,301            | 9,584                | 45,066         | 14,611  | 514,562        | 186,146   | 112,535       | 290,083   | 588,765        | 246,689                  | 13.5              |
| Feb 28           | 445,836            | 9,584                | 45,066         | 2,815   | 503,301        | 186,146   | 112,535       | 290,083   | 588,765        | 161,225                  | 8.8               |
| Mar 31           | 454,862            | 9,584                | 45,066         | -   | 509,512        | 186,146   | 112,535       | 290,083   | 588,765        | 81,972                   | 4.5               |
| Apr 30           | 445,301            | 9,584                | 45,066         | -   | 499,951        | 186,146   | 112,535       | 290,083   | 588,765        | (6,842)                  | (0.4)             |
| May 31           | 445,836            | 9,584                | 45,066         | 18,071  | 518,557        | 186,146   | 112,535       | 290,083   | 588,765        | (77,050)                 | (4.2)             |
| June 30          | 445,301            | 9,584                | 45,066         | -   | 499,951        | 186,146   | 112,535       | 290,083   | 588,765        | (165,863)                | (9.1)             |
| <b>Totals</b>    | 5,364,873          | 244,953              | 331,376        | 702,570   | 6,643,773      | 2,167,725   | 1,350,425     | 3,487,272   | 7,005,422      |                          |                   |
| <b>Projected</b> | 5,646,889          | 244,953              | 331,376        | 694,554   |                | 2,167,725   | 1,350,425     | 3,487,272   | 7,005,422      | -                        |                   |



STRIDE Academy  
Detail of Specific Object Expenditures

|   |                                   | FY20<br>Actual   | Original<br>FY21<br>Budget | FY21<br>YTD      |            |
|---|-----------------------------------|------------------|----------------------------|------------------|------------|
| <b>Contracted Services, Obj 305</b>     |                                   |                  |                            |                  |            |
| Dakota Academic                         | E-Rate Consulting                 | -                | 3,200                      | -                | 0%         |
| Trusted Employees Co., MRI Software     | Background checks                 | 1,158            | 1,500                      | 460              | 31%        |
| Frontline Technologies                  | Substitute Mgmt                   | -                | 2,500                      | -                | 0%         |
| Kraus-Anderson                          | HR Services, \$550/mo             | 5,800            | 6,600                      | 3,208            | 49%        |
| Rengel, FB, Other                       | Advertising                       | 5,332            | 10,000                     | -                | 0%         |
| BerganKDV                               | Financial Mgmt                    | 110,268          | 111,768                    | 37,256           | 33%        |
| BerganKDV                               | 990 Prep                          | 2,080            | 2,100                      | -                | 0%         |
| Bill.com fees                           | AP Services                       | 106              | 1,500                      | 519              | 35%        |
| ABDO                                    | Audit                             | 11,275           | 12,500                     | 14,100           | 113%       |
| Choice Bank & SC Credit Union           | Banking & CC Fees                 | 1,641            | 4,000                      | 1,405            | 35%        |
| Ballard & Booth, Best Law               | Legal Fees                        | 919              | 7,500                      | -                | 0%         |
| Mn Alliance Youth                       | Promisefellow                     | 4,800            | 6,750                      | 6,750            | 100%       |
| Multiple Vendors                        | PD, Consulting, Etc.              | 3,542            | 2,782                      | 1,800            | 65%        |
| Myra Schrup                             | Nursing                           | 4,400            | 5,000                      | 1,560            | 31%        |
| Central MN Foster                       | Foster Grandparent                | 285              | -                          | -                | 0%         |
| Priority Courier                        | Courier Services                  | -                | -                          | 212              | 0%         |
| Wacosa Docu Shred                       | Document Shredding                | 376              | 500                        | 35               | 7%         |
| Henry, Dan                              | Buildings & Grounds, \$25/hr      | -                | 9,500                      | -                | 0%         |
| Envirotech Building Services            | Cleaning, \$5,181/mo              | 52,210           | 54,310                     | 23,921           | 44%        |
| Granite City Real Estate                | Facility Management Services      | 12,896           | 20,000                     | 10,103           | 51%        |
| Growing Environments Inc                | Mowing                            | 3,320            | 5,000                      | 1,410            | 28%        |
| Total Lawn Care                         | Snow Removal & Lawn Serv          | 9,255            | 13,650                     | 295              | 2%         |
| Wapicada Golf Club                      | Fundraiser                        | 592              | -                          | -                | 0%         |
| <b>Total Contracted Services</b>        |                                   | <b>230,255</b>   | <b>280,660</b>             | <b>103,033</b>   | <b>37%</b> |
|   |                                   | 0                | -                          |                  |            |
| <b>Communication Services, Obj 320</b>  |                                   |                  |                            |                  |            |
| Cell Phone Reimbursements               | Various                           | \$ 3,120         | \$ 3,300                   | \$ 2,335         | 71%        |
| Internet Access                         | Cmerdc                            | 2,529            | 2,800                      | 2,496            | 89%        |
| Phone & Fax                             | TDS Metrocom                      | 32,861           | 32,092                     | 14,943           | 47%        |
| <b>Total Communication Services</b>     |                                   | <b>\$ 38,510</b> | <b>\$ 38,192</b>           | <b>\$ 19,774</b> | <b>52%</b> |
|   |                                   | 0                | -                          |                  |            |
| <b>Dues and Memberships, Obj 820</b>    |                                   |                  |                            |                  |            |
| Authorizer                              | Pillsbury                         | \$ 26,252        | \$ 28,500                  | \$ 26,768        | 94%        |
| Memberships                             | MACs                              | 6,859            | 7,025                      | 7,025            | 100%       |
| Memberships                             | MN Assn of Secondary Principals   | 860              | 1,903                      | 1,903            | 100%       |
| St. Cloud Chamber of Com                |                                   | 240              | -                          | -                | 0%         |
| Resource Training & Solutions           |                                   | 450              | 450                        | -                | 0%         |
| Reading & Math Inc                      | Math Corps Site Fee               | 2,800            | -                          | -                | 0%         |
| Multiple                                | Amazon, MASA, M Pict.             | 539              | 1,193                      | 463              | 39%        |
| <b>Total Dues and Memberships</b>       |                                   | <b>\$ 38,000</b> | <b>\$ 39,071</b>           | <b>\$ 36,159</b> | <b>93%</b> |
|   |                                   | (0)              | -                          |                  |            |
| <b>Repairs and Maintenance, Obj 350</b> |                                   |                  |                            |                  |            |
| AAA Sewer & Drain                       | Clogged drain                     | \$ 100           | \$ 250                     | \$ -             | 0%         |
| Multiple Vendors                        | Repairs and Maintenance           | 3,838            | 3,500                      | 1,919            | 55%        |
| Summit Companies                        | Fire Sprinkler Service            | 1,070            | 1,000                      | 1,659            | 166%       |
| Climate Air Inc.                        | HVAC system repairs & maintenance | 14,706           | 10,625                     | 5,210            | 49%        |
| Croteau Plumbing                        | Bathroom & water heater repairs   | 3,510            | 3,500                      | -                | 0%         |
| McDowall Company                        | Roof Repairs                      | 6,927            | 5,000                      | 1,630            | 33%        |
| HiTec Electric, Inc./Erickson Electric  | Service Calls                     | 2,420            | 2,000                      | 255              | 13%        |
| <b>Total Repairs and Maintenance</b>    |                                   | <b>\$ 32,571</b> | <b>\$ 25,875</b>           | <b>\$ 10,673</b> | <b>41%</b> |