

St. Cloud Math and Science Academy Board of Directors

Charter School #4223

Proposed and Tentative Board Minutes

1025 18th Street North

St. Cloud, MN 56303

January 17, 2024

4:30 - ~6:00 PM



1. Call to Order

Reading and Reflection on the school's Mission Statement: **With kindness and respect as our foundation, our highly skilled educators prepare students to become lifelong learners through the integrated instruction of Science, Technology, Engineering and Math in a safe and caring environment.**

2. ROLL CALL PRESENT/ ABSENT: Erika Cowley –present, Amy Cross –present, Rebecca Keniston – present, Omar Mohamed –absent, Michael Mullin – present, Tessa Soltis –present, Michelle VanHauen-present

*Quorum has been met

Staff and/or Guests present – note for the record and anyone wishing to speak (12.a.1.)

Tammy Bengtson, Nancy Benson, Gabe Erpelding, Jenna Erpelding, Milton Hodge, Doug Boser, Jim Schleper, Bridget Merrill-Myhre,

3. Conflict of Interest Declarations- none

4. CONSENT AGENDA:

The consent agenda consists of routine matters that the Board considers without debate. Any Director may remove an item from the consent agenda and add it to the ACTION ITEMS by requesting removal of the item at the time the consent agenda is moved for approval. (Roll Call)

- November 15, 2023 Board Meeting Minutes
- Today's Board Meeting Agenda (January 17, 2024)
- Amy Cross made a motion to approve the consent agenda, Tessa Soltis seconded the motion, All in favor- motion carries

5. Information related to the expansion of campus (Doug Boser/ Jim Schleper)

- a. Planning to break ground around April 1
- b. Planning to complete between August 1- 15

6. Finance Report; Statements of Operation & Balance Sheets for November, 2023 and December, 2023 (Amy/ Bridget)

- a. Shared executive Summary

7. Progress on the certified Audited Financial Statements for June 30, 2023

8. Program Report(s)
 - a. Guest teacher and/or staff member: **Jenna Erpelding – Grade #3**
 - i. shared a writing project and plans for future projects
 - b. **Novation Education Opportunities report/comments – Wendy Swanson-Choi- none**
 - c. Progress Report: Current Year Curriculum Study and Policy Proposal (Tessa)
 - i. Math curriculum
 1. sent out a survey to staff getting an idea how they feel about Everyday Math curriculum we are currently using
 2. Looked into Reveal math and had teachers fill out a survey on their feelings of using it
 3. May be looking into another curriculum option yet this year

9. Executive Director/ Principal Report – Tammy Bengtson
 - a. Enrollment Report- currently at 322 students
 - b. Parent conferences after 1st trimester in person 78% turn out
 - c. New STEM teacher - Brent Bahr
 - d. 6th Grade will be taking a field trip this Friday to Bakken Museum
 - e. Assembly - showcasing middle school student that are always displaying appropriate behavior - 3 students have received “Letterman” type jackets
 - f. classroom observations are happening
 - g. NEO walk through coming up
 - h. NEO site visit today
 - i. Lead testing for water
 - j. 3 meat raffles at Sal’s in St. Joseph for Fundraisers, 3 more planned
 - k. Pizza Ranch fundraiser - \$320 raised
 - l. Boys Basketball started
 - m. Math with Bernath for 4th and 5th grade after school
 - n. January 25th STEM night and parent meeting
 - o. February 7th - 2 hour early release for Staff development
 - p. Assistant Principal report, if any – Nancy Benson
 - i. FAST bridge tested before winter break
 1. Kindergarten and 1st Grade results
 - a. on track to meet our year end goals for both reading and math
 2. 2nd -8th grade Results
 - a. not a lot of change
 - ii. ACCESS testing beginning January 29th

10. From the Board Chair
 - a. Charter School in Rochester, MN (Document Enclosed)
 - b. Appoint Nominating Committee for the May 2024 Annual Meeting
 - i. Amy Cross chair the nominating committee- accepted
 - ii. 4 seats potentially
 1. 1 teacher position
 2. 1 parent for re- election
 3. 2 community members
 - c. February 21st at 3:30 PM for Board In-Service?
 - i. Rebecca Keniston and Tessa Soltis will set this up and lead it

11. Action Items:

- a. Consideration of the June 30, 2023 audited financial statements (Roll Call)
 - i. Tessa Soltis made a motion to approve and accept the June 30, 2023 audited financial statements, Michelle VanHauen seconded the motion
 - ii. Erika Cowley –aye, Amy Cross –aye, Rebecca Keniston – aye, Michael Mullin – aye, Tessa Soltis –aye, Michelle VanHauen-aye
- b. Consideration of November 30, 2023 and December 31, 2023 Financial Statements (Roll Call)
 - i. Michelle VanHauen made a motion to approve the November and December 2023 Financial Statements, Amy Cross seconded the motion
 - ii. Erika Cowley –aye, Amy Cross –aye, Rebecca Keniston – aye, Michael Mullin – aye, Tessa Soltis –aye, Michelle VanHauen-aye
- c. Consideration of Amendment to the By-Laws (Roll Call)
 - i. Rebecca Keniston made a motion to adopt the amendment to our bylaws as presented, Michelle VanHauen seconded the motion
 - ii. Erika Cowley –aye, Amy Cross –aye, Rebecca Keniston – aye, Michael Mullin – aye, Tessa Soltis –aye, Michelle VanHauen-aye
- d. Consideration of Policy #52 – *School Meals*
 - i. March 15, 2023 was the last updated - moot point

12. Any further business

- a. Public Comment, if any (Please register in advance of the meeting)
 - i. List guests who wish to speak/ or who did speak:

13. Announce date/ time of next meeting: **February 21, 2024 at 4:30 PM**

14. Adjourn at 5:42pm

2023 - 2024 St. Cloud Math and Science Academy Charter School #4223
Tentative Board Meeting Calendar -- Tentative/ Policy Review Schedule – Subject to change

Board Meeting Date	Agenda Focus/ Policy Review
August 9, 2023 4:30 PM	Annual Organizational Meeting/ Officers Elected Pro Forma Delegations/ Appointments
September 20, 2023 4:30 PM	Policy # Fentanyl Narcan Treatment
October 25, 2023 4:30 PM	Expansion of Campus for Middle School
November 15, 2023 4:30 PM	World’s Best Work Force Requirements Fixed Assets Policy Review June 30, 2023 Audited Financial Statements
January 17, 2024 4:30 PM	Policy #52 – School Meals Audited Financial Statements (Final)
February 21, 2024 4:30 PM	Board In-Service Education 3:30 PM Policy #xx –
March 20, 2024 4:30 PM	Comprehensive Review of the By-Laws Policy #xx -

April 17, 2024 4:30 PM

Policy #xx –

Policy #xx –

May 15, 2024 = 5:00 PM Annual Meeting

May 15, 2024 4:30 PM

Election of Directors

Consideration of FY25 Operating Budget

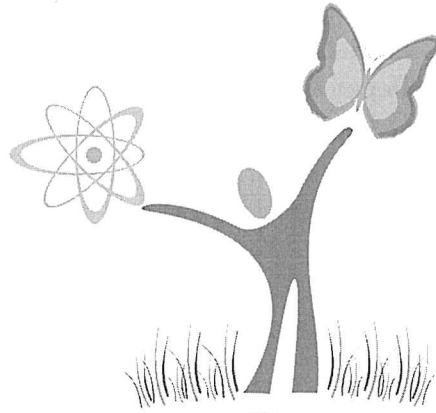
Policy #81 – Math Curriculum Review Cycle

Evaluation of the Executive Director/ Principal

DRAFT Minutes Respectfully Submitted by Recording Secretary/ Clerk, Kim Hess

Certified/ Approved: Michelle VanHauen, Board of Directors Secretary

These *Minutes* are official only after approval by a majority vote of the Board of Directors; prior to that action, these *Minutes of the Meeting* must be referred to as a DRAFT, unofficial, or pending.



ST. CLOUD
MATH AND SCIENCE
ACADEMY
ISD 4223

St. Cloud Math & Science Academy
St. Cloud, MN
District 4223

Financial Report

December 31, 2023

St. Cloud Math & Science Academy
St. Cloud, MN
December 31, 2023
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St. Cloud Math & Science Academy
St. Cloud, Minnesota
December 31, 2023
Executive Summary

Summary of Key Financial Indicators

- * Average Daily Membership (ADM) Overview –
 - Original Budget: 334 ADM
 - Revised Budget: TBD
 - Actual: 323
- * The School's current revised budget projects a net surplus for the year of \$296,367. A projected cumulative fund balance of \$1,847,792 or 35% of expenditures at fiscal year-end.
- * Projected Days Cash on Hand for the projected fiscal year-end is 122 days. Above 30 days meets best practices.

Financial Statement Key Points

- * As of month-end, 50% of the year was complete.
- * Cash Balance as of the reporting period is \$1,420,950, down from \$1,459,240 the previous month.
- * Current year holdback estimated balance is \$186,431 as of the reporting period. The holdback amount is approximately 10% of total state aids. The remaining holdback amount will be paid back to the school in fiscal year 2025.
- * Revenues received at end of the reporting period – 50%
- * Expenditures disbursed at end of the reporting period –50%

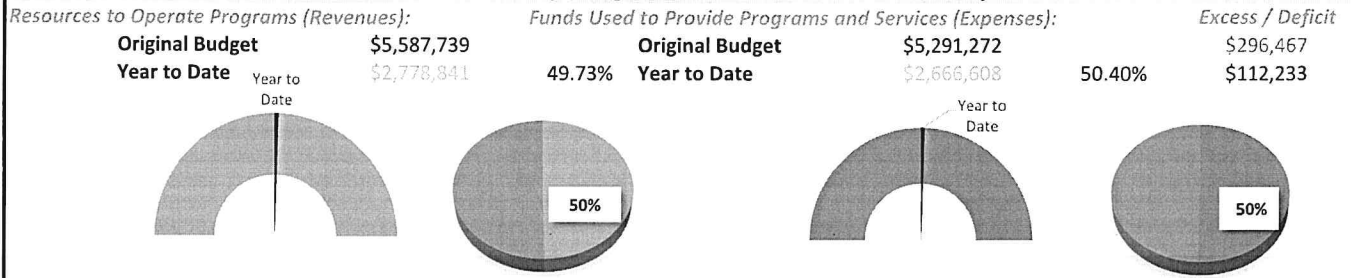
Other Items

- * There are a few one time larger expenses that came through and a working budget will be forthcoming taking these expenses into account.
 - New Student Management System (Non-Instructional Software)
 - Chromebooks/Laptops \$84k (Instructional Technology)
- * Food Service fund is showing revenues through November.

Prepared by: Bridget Merrill-Myhre, Senior Advisor

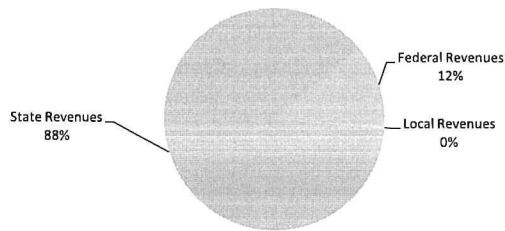
St. Cloud Math and Science Academy
St. Cloud, MN
Financial Statements Dashboard
December 31, 2023

Financial Summary - Budgeted Amounts and Year to Date Activity

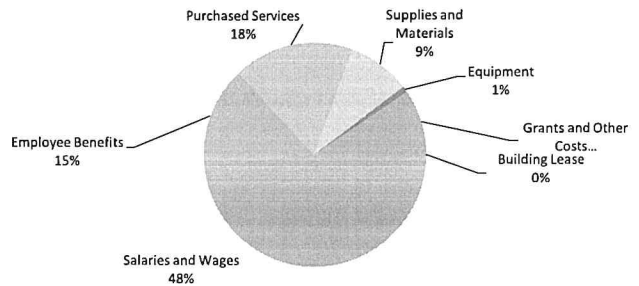


Budgets for the Year

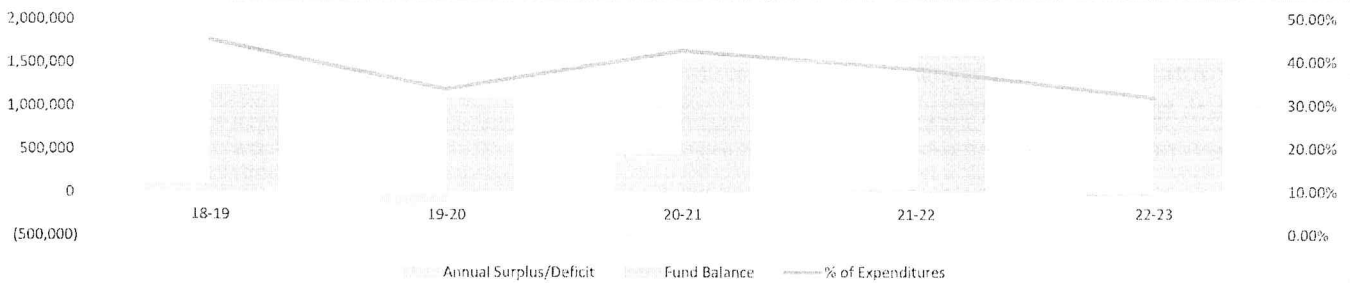
Where funds will come from to operate the school:



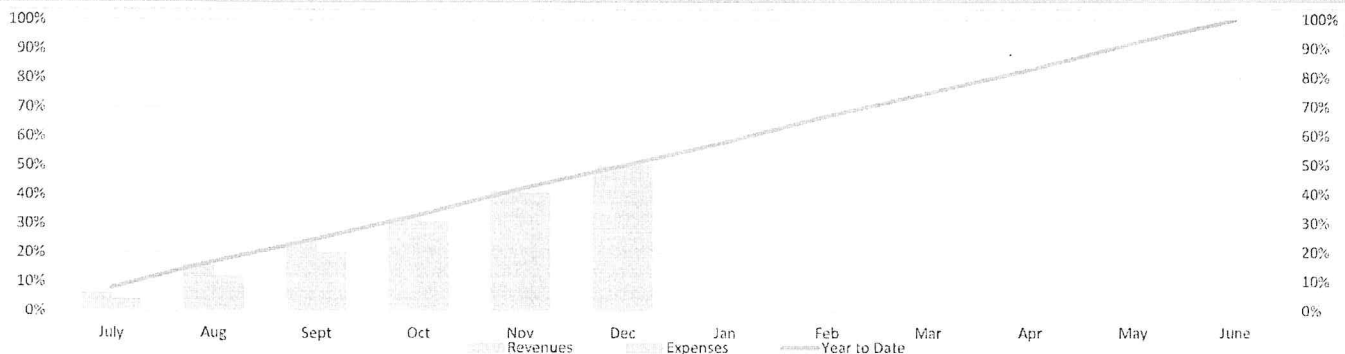
How the money is budgeted to be spent:



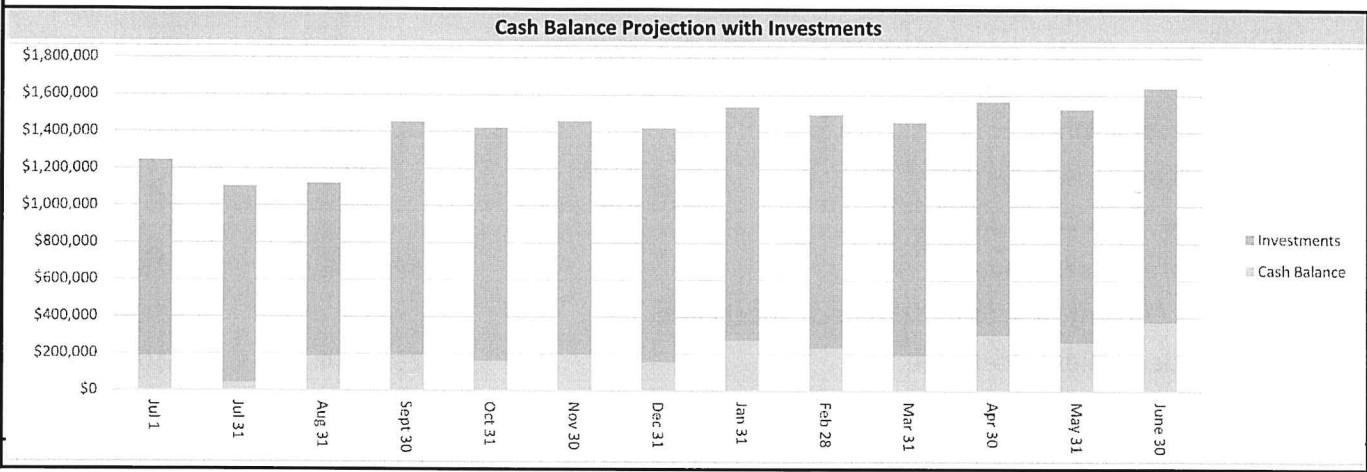
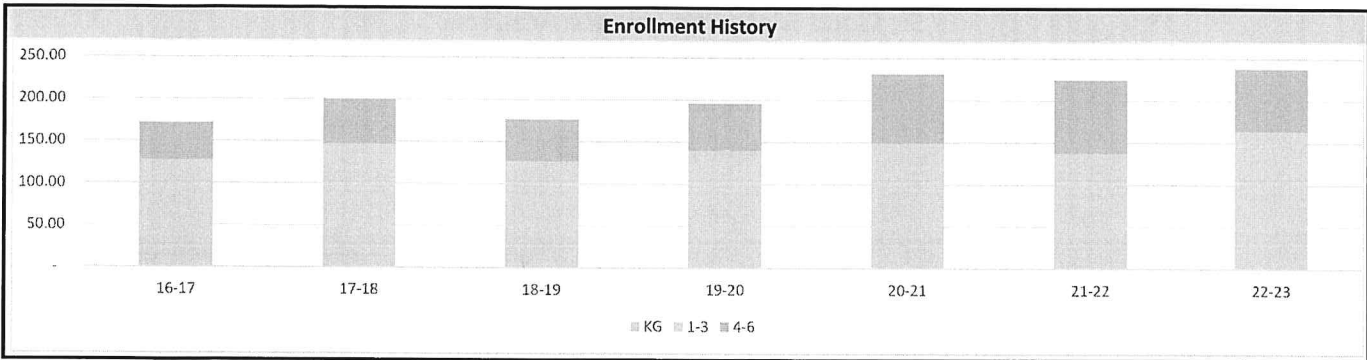
Fund Balance History



Current Year Financial Trend



This financial report is prepared in a modified format in that they exclude footnotes and required supplementary information in order to be considered a full set of financial statements. The excluded portions will be included in the School's fiscal year end financial statements. Creative Planning is not a licensed CPA firm and no CPA provides any assurance on this financial report.



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St. Cloud Math and Science Academy
St. Cloud, MN
Balance Sheet
December 31, 2023

	Unaudited Balance June 30, 2023	Ending Balance
Assets		
Cash	\$ 188,489	\$ 194,097
Investments	\$ 1,057,738	1,226,853
Accounts Receivable	1,188	355
Due from Other Funds	-	-
State Aids Receivable	343,896	16,034
Current Year State Holdback Receivable	-	186,431
Federal Aids Receivable	253,364	116,281
Prepaid Expenses and Deposits	45,715	38,766
Total All Assets	\$ 1,890,390	\$ 1,778,818
Liabilities and Fund Balance		
Current liabilities		
Salaries and Wages Payable	\$ 179,650	\$ 75,764
Accounts Payable	107,647	-
Payroll Deductions and Contributions (Owed)	51,668	39,395
Deferred Revenue	-	-
Total current liabilities	338,965	115,159
Fund balance		
Fund balance 07-01-2023	\$ 1,551,425	\$ 1,551,425
Net income to date	-	112,233
Total fund balance	1,551,425	1,663,658
Total liabilities and fund balance	\$ 1,890,390	\$ 1,778,818

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St. Cloud Math and Science Academy
St. Cloud, MN
Statement of Revenues and Expenditures
December 31, 2023

	FY 2024 Original Budget 334 ADM	Months: 6 Year to Date Activity	50.00% Percent of Original Budget
General Fund - 01			
Revenues			
State Revenues			
General Education Aid	\$ 3,671,876	\$ 1,943,228	52.9%
Charter School Lease Aid	450,702	125,536	27.9%
Long Term Facilities Maintenance Aid	45,276	-	0.0%
Literacy Incentive Aid	11,088	-	0.0%
School Land Trust Endowment Aid	9,680	8,106	83.7%
Special Education Aid	694,150	178,086	25.7%
Other State Aids	-	8,745	0.0%
Estimated State Holdback Amount	-	186,431	0.0%
Total State Revenues	4,882,772	2,450,131	50.2%
Federal Revenues			
Federal Title I	114,749	36,950	32.2%
Federal Title II	13,097	-	0.0%
Federal Title III	26,642	4,978	18.7%
Federal Title IV	10,000	-	0.0%
Federal Special Education	38,300	10,333	27.0%
Federal CEIS	7,500	-	0.0%
Federal GEER/ESSER	200,000	109,491	54.8%
Total Federal Revenues	410,288	161,752	39.4%
Local Revenues			
Fees from Students	2,800	-	0.0%
Medical Assistance	4,000	-	0.0%
Contributions and Gifts, Grants	1,100	-	0.0%
Interest Earnings	-	19,174	0.0%
Miscellaneous Revenues	700	-	0.0%
Total local revenues	8,600	19,174	223.0%
Total Revenues	\$ 5,301,660	\$ 2,631,057	49.6%

St. Cloud Math and Science Academy
St. Cloud, MN
Statement of Revenues and Expenditures
December 31, 2023

	FY 2024 Original Budget 334 ADM	Months: 6 Year to Date Activity	50.00% Percent of Original Budget
Expenditures			
Salaries and Wages	\$ 1,894,091	\$ 980,088	51.7%
Employee Benefits	634,500	288,734	45.5%
Contracted Services	217,579	132,967	61.1%
Repairs and Technology Maintenance	12,000	8,499	70.8%
Communication Services	15,000	6,750	45.0%
Postage	1,000	-	0.0%
Utilities	60,000	33,505	55.8%
Property and Casualty Insurance	20,000	10,785	53.9%
Repairs and Maintenance	35,700	24,427	68.4%
Field Trip Transportation	3,000	930	31.0%
Travel and Conferences	20,400	4,454	21.8%
Field Trip Admissions	1,500	228	15.2%
Building Lease	518,364	258,720	49.9%
Other Rentals and Leases	7,600	3,653	48.1%
Office Supplies/General Supplies	40,000	21,203	53.0%
Maintenance Supplies	15,100	12,568	83.2%
Non-Instructional Software	30,600	65,004	212.4%
Instructional Software	39,900	19,476	48.8%
Instructional Supplies	40,000	18,490	46.2%
Noninstructional Technology	10,200	1,810	17.8%
Instructional Technology	80,000	121,257	151.6%
Textbooks and Workbooks	2,600	616	23.7%
Media/Library Resources	1,500	342	22.8%
Food	7,100	3,514	49.5%
Furniture and Other Equipment	40,000	20,312	50.8%
Technology Equipment	5,000	-	0.0%
Principal on Capital Leases	-	-	0.0%
Dues and Memberships	24,600	20,672	84.0%
Budget Contingency	50,000	-	0.0%
Taxes and Assessments	2,300	-	0.0%
Third Party Expenditures	900	1,368	151.9%
State Special Education			
Salaries	578,842	205,598	35.5%
Benefits	122,200	38,701	31.7%
Other	17,600	10,446	59.4%
ADSIS			
Salaries	25,750	3,838	14.9%
Benefits	8,400	619	7.4%

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St. Cloud Math and Science Academy
St. Cloud, MN
Statement of Revenues and Expenditures
December 31, 2023

	FY 2024 Original Budget 334 ADM	Months: 6 Year to Date Activity	50.00% Percent of Original Budget
Federal Programs			
Federal Title I	114,749	36,950	32.2%
Federal Title II	13,097	-	0.0%
Federal Title III	26,642	4,978	18.7%
Federal Title IV	10,000	-	0.0%
Federal Special Education	38,300	10,333	27.0%
Federal CEIS	7,500	-	0.0%
Federal GEER/ESSER	200,000	113,879	56.9%
Transfer to food service fund	11,679	-	0.0%
Total expenditures	\$ 5,005,293	\$ 2,485,715	49.7%
General fund net income	\$ 296,367	\$ 145,342	
Food Services Fund - 02			
Revenues			
State Revenues	\$ 4,800	\$ 2,347	48.9%
Federal Revenues	269,600	141,050	52.3%
Federal ESSER FIN 169		4,388	
Transfer from General Fund	11,679		0.0%
Total revenues	\$ 286,079	\$ 147,784	54.9%
Expenditures			
Salaries and Wages	\$ 54,173	\$ 42,249	78.0%
Employee Benefits	11,900	9,042	76.0%
Purchased Services	100	35	35.0%
Supplies and Materials (Inc. Food and Milk)	219,806	124,804	56.8%
Dues and Memberships	100	375	375.0%
Federal ESSER		4,388	0.0%
Total Expenditures	\$ 286,079	\$ 180,893	70.5%
Food Services Fund Net Income	\$ -	\$ (33,109)	

St. Cloud Math and Science Academy
St. Cloud, MN
Statement of Revenues and Expenditures
December 31, 2023

	FY 2024 Original Budget 334 ADM	Months: 6 Year to Date Activity	50.00% Percent of Original Budget
Total All Funds			
Revenues			
State Revenues	\$ 4,887,572	\$ 2,452,478	50.2%
Federal Revenues	679,888	307,189	45.2%
Local Revenues	20,279	19,174	94.6%
Total Revenues	<u>\$ 5,587,739</u>	<u>\$ 2,778,841</u>	<u>55.3%</u>
Expenditures			
Salaries and Wages	\$ 2,552,856	\$ 1,231,773	48.3%
Employee Benefits	777,000	337,097	43.4%
Purchased Services	929,843	495,400	53.3%
Supplies and Materials	486,806	389,085	79.9%
Equipment	45,000	20,312	45.1%
Grants and Other Costs	499,767	192,942	38.6%
Total Expenditures	<u>\$ 5,291,272</u>	<u>\$ 2,666,608</u>	<u>54.4%</u>
Total Revenues All Funds	\$ 5,587,739	\$ 2,778,841	49.7%
Total Expenditures All Funds	\$ 5,291,272	\$ 2,666,608	50.4%
Net Income - All Funds	<u>\$ 296,367</u>	<u>\$ 112,233</u>	
Beginning Fund Balance, All Funds, July 1, 2023	\$ 1,551,425	\$ 1,551,425	
Projected Fund Balance, All Funds, June 30, 2024	\$ 1,847,792	\$ 1,663,658	
Projected Fund Balance Percentage	35%		

St. Cloud Math and Science Academy
Cash Flow Projection Summary
2023-2024 School Year

Period Ending	Cash Inflows (Revenues)			Total Receipts	Cash Outflows (Expenditures)			Cash Balance
	State Aid Payments	Federal Aid Payments	Other Receipts		Salaries (Cash flow budgeted at Gross but updated at Net)	Other Expenses Actual Includes Benefits (Tax Payments, PERA, TRA) and AP	Total Expenses	
Jul 31	368,418	-	3,564	373,165	130,988	384,789	515,777	\$ 1,246,227
Aug 31	368,884	-	3,252	455,330	136,944	300,550	437,494	1,103,615
Sept 30	385,454	-	5,895	734,662	172,545	228,798	401,343	1,121,451
Oct 31	371,122	653	3,831	532,153	200,086	361,490	561,575	1,454,771
Nov 30	395,570	143,079	3,944	542,574	203,203	305,853	509,056	1,425,348
Dec 31	376,527	44,168	4,322	425,036	206,397	256,555	462,952	1,458,866
Jan 31	355,473	152,975	(755)	516,897	192,116	208,397	400,513	1,420,950
Feb 28	355,473	-	(755)	359,320	192,116	208,397	400,513	1,537,335
Mar 31	355,473	-	(755)	359,320	192,116	208,397	400,513	1,496,142
Apr 30	355,473	152,975	(755)	512,295	192,116	208,397	400,513	1,454,950
May 31	355,473	-	(755)	359,320	192,116	208,397	400,513	1,566,732
June 30	355,473	152,975	(755)	512,295	192,116	208,397	400,513	1,525,540
Projected	4,398,815	611,899	20,279	460,177	2,202,856	3,088,416	5,291,272	1,637,323
Totals	4,398,815	646,824	20,279	5,682,368	2,202,856	3,088,416	5,291,272	1,637,323

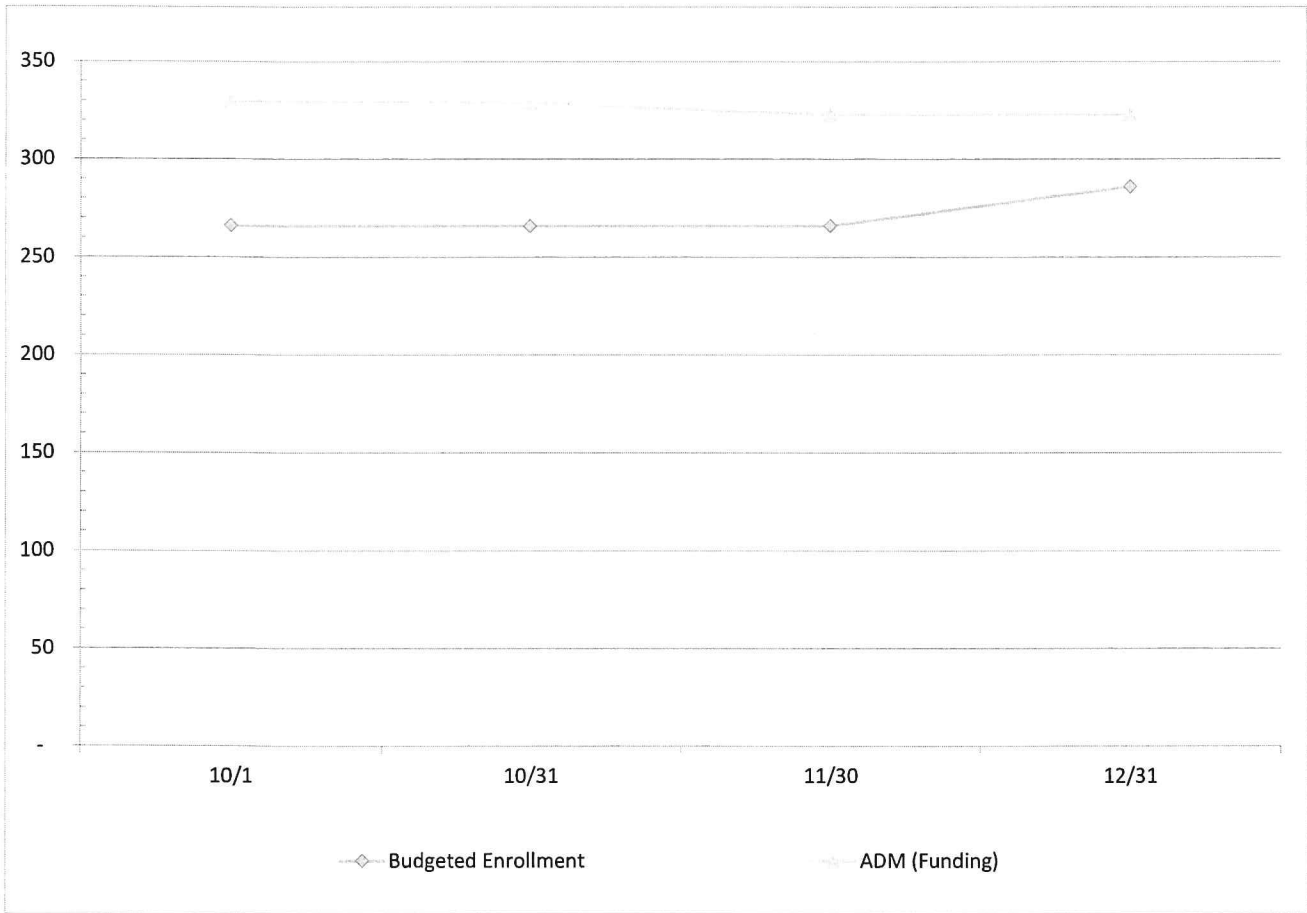
Assumptions: 10% State Aid Holdback

This cash flow projection is to be used only to show that if we follow our working budget for the year that we will not encounter cash flow issues and that we will be able to maintain normal operations. It is not meant to be used to accurately predict what expenditures will be incurred in the short-term. Due to the manner in which MDE regulates the funding, abrupt changes may occur in the amounts of the payments. However, the total amount of the state aids should be reasonable given a stable budget.

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St. Cloud Math and Science Academy
St. Cloud, MN
Attendance / Enrollment Report
2023-2024 School Year

Average Daily Membership										
Grade	10/1	10/31	11/30	12/31	1/31	2/28	3/31	4/30	5/31	End of Year MARSS
KG	41.96	41.96	42.67	42.67						
1	42.42	42.4	40.93	40.96						
2	42.59	43.38	42.77	40.97						
3	45.9	45.91	42.56	45.15						
4	34.24	35.86	35.89	35.31						
5	36.65	36.63	36.64	37.24						
6	43.37	42.56	40.41	39.76						
7	23.37	21.71	22.4	21.75						
8	19.41	18.51	18.51	19.11						
	329.91	328.92	322.78	322.92	-	-	-	-	-	-

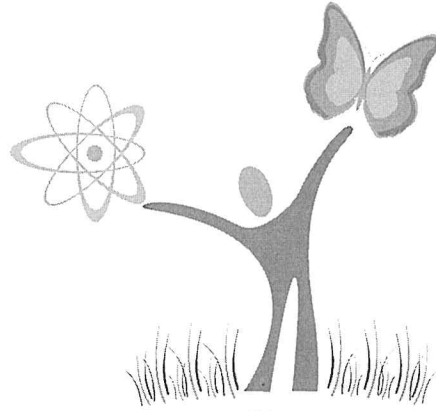


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St. Cloud Math and Science Academy
St. Cloud, MN
Contracted Services Report
December 31, 2023

305 - Contracted Services Detail	FY24		Actual	
	Original Budget	Working Budget		
Advertising & Marketing	22,000	3,200	-	0.00%
Financial Management Services	70,350	75,804	30,110	39.72%
bill.com	1,200	1,200	567	47.27%
Audit & Tax Services	21,229	21,229	13,500	63.59%
Elevate OnSite Managed Services	65,000	75,000	64,770	86.36%
Background Checks	750	750	239	31.83%
Bank Fees	1,500	500	-	0.00%
E-Rate Consulting	1,600	1,050	1,050	100.00%
Shredding Services	750	500	242	48.48%
Grant Writing	6,600	6,600	-	0.00%
Benefit Fees	1,000	600	250	41.67%
Human Resources Consulting Services	3,000	7,800	4,550	58.33%
Legal Services	5,000	5,000	-	0.00%
Tutoring Services	7,000	-	-	0.00%
Translation Services	3,000	500	181	36.10%
Nursing	5,000	2,000	1,768	88.38%
Staff Development	500	-	-	0.00%
H.S.A and Other Fees	2,100	15,846	12,145	76.65%
				0.00%
	217,579	217,579	129,371	59.46%
		0		
820 - Dues and Memberships				
Authorizer Fees	23,750	26,770	22,842	96.18%
CPI	150			0.00%
ASCD	350			0.00%
Sam's Club	100	110	110	110.00%
MN Association of Charter Schools	-	(3,482)	(3,482)	0.00%
Other	250	1,202	1,202	480.74%
	24,600	24,600	20,672	84.03%

This financial report is prepared in a modified format in that they exclude footnotes and required supplementary information in order to be considered a full set of financial statements. The excluded portions will be included in the School's fiscal year end financial statements. Creative Planning is not a licensed CPA firm and no CPA provides any assurance on this financial report.



ST. CLOUD
MATH AND SCIENCE
ACADEMY
ISD 4223

St. Cloud Math & Science Academy
St. Cloud, MN
District 4223

Supplemental Information

December 31, 2023

Batch	Post Date	Acct Nbr	Description	Amount
23-50035	12/31/2023	01 A 121 00	FY22-23 General Education Aid	20.02
23-50038	12/31/2023	01 L 215 14	Further Refund-Nancy Benson error	486.35
23-50039	12/31/2023	01 R 005 000 000 000 092	Interest: December 2023	47.38
23-50040	12/31/2023	01 R 005 000 000 000 092	Sweeps Interest - December 2023	3,774.39
23-50034	12/31/2023	01 R 005 000 000 000 211	FY23-24 General Education Aid	187,664.51
23-50035	12/31/2023	01 R 005 000 000 000 211	FY23-24 General Education Aid	184,629.13
23-50035	12/31/2023	01 R 005 000 000 312 300	FY23-24 Literacy Incentive Aid	3,498.03
23-50036	12/31/2023	02 A 122 00	FY24 HHFKA Lunch	3,578.88
23-50041	12/31/2023	02 A 122 00	FY24 HHFKA Lunch	-3,578.88
23-50038	12/31/2023	02 L 215 14	Further Refund-Nancy Benson error	13.65
23-50036	12/31/2023	02 R 005 770 000 701 300	FY23 State School Lunches Funds	713.87
23-50041	12/31/2023	02 R 005 770 000 701 300	FY23 State School Lunches Funds	-713.87
23-50042	12/31/2023	02 R 005 770 000 701 300	FY23 State School Lunches Funds	713.87
23-50036	12/31/2023	02 R 005 770 000 701 471	FY24 Regular Lunch CFDA	2,284.40
23-50036	12/31/2023	02 R 005 770 000 701 471	FY24 HHFKA Lunch	952.88
23-50041	12/31/2023	02 R 005 770 000 701 471	FY24 Regular Lunch CFDA	-2,284.40
23-50041	12/31/2023	02 R 005 770 000 701 471	FY24 HHFKA Lunch	-952.88
23-50042	12/31/2023	02 R 005 770 000 701 471	FY24 HHFKA Lunch	3,578.88
23-50042	12/31/2023	02 R 005 770 000 701 471	FY24 Regular Lunch CFDA	2,284.40
23-50042	12/31/2023	02 R 005 770 000 701 471	FY24 HHFKA Lunch	952.88
23-50036	12/31/2023	02 R 005 770 000 701 472	FY24 Free & Reduced Lunches Funds	21,987.35
23-50041	12/31/2023	02 R 005 770 000 701 472	FY24 Free & Reduced Lunches Funds	-21,987.35
23-50042	12/31/2023	02 R 005 770 000 701 472	FY24 Free & Reduced Lunches Funds	21,987.35
23-50036	12/31/2023	02 R 005 770 000 703 300	FY23 State Special Milk Funds	21.00
23-50041	12/31/2023	02 R 005 770 000 703 300	FY23 State Special Milk Funds	-21.00
23-50042	12/31/2023	02 R 005 770 000 703 300	FY23 State Special Milk Funds	21.00
23-50036	12/31/2023	02 R 005 770 000 705 476	FY24 Breakfast CFDA Funds	12,932.01
23-50041	12/31/2023	02 R 005 770 000 705 476	FY24 Breakfast CFDA Funds	-12,932.01
23-50042	12/31/2023	02 R 005 770 000 705 476	FY24 Breakfast CFDA Funds	12,932.01
23-50036	12/31/2023	02 R 005 770 000 706 471	FY24 FFVP Funds	2,432.29
23-50041	12/31/2023	02 R 005 770 000 706 471	FY24 FFVP Funds	-2,432.29
23-50042	12/31/2023	02 R 005 770 000 706 471	FY24 FFVP Funds	2,432.29
Total for Cash Receipts				425,036.14

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	GENERAL FUND	506.37	379,613.44	0.00	380,119.81
02	Food Service Fd	13.65	44,902.68	0.00	44,916.33
*** Fund Summary Totals ***		520.02	424,516.12	0.00	425,036.14

***** End of report *****

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
12/12/2023	2349	Skyward Inc	Skyward iCon Conference Registration 3/6-3/8/24	650.00
12/14/2023	129	Access Corp	Shredding Service	48.29
12/14/2023	130	BerganKDV Technology & Consult	Onsite Staff Implementation Services Monthly Billing-December (8/28/23-6/21/24)	4,750.00
12/14/2023	130	BerganKDV Technology & Consult	"Onsite Staff Implementation Services Monthly Billing-October (8/28/23-6/21/24) Elevate Onsite Managed Services-40 workstations, 40 users, 1 email domain (Monthly-December) "	4,377.50
12/14/2023	131	Central Locksmiths Inc.	Cam driver for Schlage Everest cylinder	3.00
12/14/2023	131	Central Locksmiths Inc.	Keys made	5.50
12/14/2023	132	GOPHER	"PhyEd Supplies: Jump ropes, floor hockey set, soft shot pucks, pick-a-paddle class set, oversized foam tennis balls"	1,631.06
12/14/2023	133	Hengel Distributor LLC	November Milk	3,272.50
12/14/2023	134	Microsoft	Office 365 Education Renewal	22.43
12/14/2023	135	Mid Minnesota Storage	Rent 40' Container (Sept-Dec)	540.00
12/14/2023	136	New Horizon Foods	Food Service: December Pre-Bill + November Over/Under	26,866.13
12/14/2023	137	Safeguard Security Inc.	Monthly Fire Alarm Monitoring w/Service Plan (December) & Wireless Fire Alarm Monitoring	59.95
12/14/2023	138	Spanier Bus Service, Inc.	Bus Transportation Services: November 2023 Daily Activity to Whitney Center & Athletics/Activity Trips	2,835.00
12/14/2023	139	SPOT Rehabilitation, Inc.	"OT Services 11/7, 11/21 & 11/28/23"	420.00
12/14/2023	140	TriMark	Janitorial Supplies (rcvd 12/1/23)	1,145.57
12/14/2023	140	TriMark	Janitorial Supplies	189.45
12/14/2023	140	TriMark	Janitorial Supplies	238.22
12/14/2023	140	TriMark	Janitorial Supplies	442.60
12/14/2023	141	Weaving Cultures LLC	Interpretation Services for Conferences 11/30	315.00
12/15/2023	202300371	ESI Billing Trust	Payroll accrual	500.00
12/15/2023	202300372	Further	Payroll accrual	1,848.35
12/15/2023	202300373	Horace Mann Life Insurance Co	Payroll accrual	425.00
12/15/2023	202300374	Horace Mann Life Insurance Co	Payroll accrual	35.00
12/15/2023	202300375	Horace Mann Life Insurance Co	Payroll accrual	150.00
12/15/2023	202300376	Internal Revenue Service	Payroll accrual	548.00
12/15/2023	202300377	Internal Revenue Service	Payroll accrual	7,369.82
12/15/2023	202300378	Internal Revenue Service	Payroll accrual	8,608.19
12/15/2023	202300379	Internal Revenue Service	Payroll accrual	2,013.20
12/15/2023	202300380	Internal Revenue Service	Payroll accrual	8,608.19

CHECK DATE	CHECK NUMBER	CHECK VENDOR	INVOICE DESCRIPTION	AMOUNT
12/15/2023	202300381	Internal Revenue Service	Payroll accrual	2,013.20
12/15/2023	202300382	MN Dept of Revenue	Payroll accrual	5,525.58
12/15/2023	202300383	Public Employees Retirement As	Payroll accrual	2,862.12
12/15/2023	202300384	Public Employees Retirement As	Payroll accrual	3,302.49
12/15/2023	202300385	Teachers Retirement Assoc	Payroll accrual	7,167.90
12/15/2023	202300386	Teachers Retirement Assoc	Payroll accrual	8,092.81
12/19/2023	2350	PELSB	MN Pilot Short Call Substitute License Application-A. Sirad	90.25
12/27/2023	142	Abdo Eick & Meyers LLP	Progress bill for certified audit services per agreement for the year ended 06/30/2023 (rcvd 12/14/23)	13,500.00
12/27/2023	143	American Red Cross	First Aid/CPR/AED Training On site per student course fees	3,596.00
12/27/2023	144	cmERDC	Copier Count	1,363.68
12/27/2023	145	Microsoft	Office 365 Education Renewal (rcvd 12/14/23)	746.10
12/27/2023	146	PosterGuard.com	HR Compliance Posters	89.99
12/27/2023	147	TriMark	Janitorial Supplies	982.55
12/27/2023	148	Vacuum Center & Sewing Room	New vacuum	649.99
12/29/2023	202300387	ESI Billing Trust	Payroll accrual	500.00
12/29/2023	202300388	Further	Payroll accrual	1,338.35
12/29/2023	202300389	Horace Mann Life Insurance Co	Payroll accrual	425.00
12/29/2023	202300390	Horace Mann Life Insurance Co	Payroll accrual	35.00
12/29/2023	202300391	Horace Mann Life Insurance Co	Payroll accrual	150.00
12/29/2023	202300392	Internal Revenue Service	Payroll accrual	548.00
12/29/2023	202300393	Internal Revenue Service	Payroll accrual	7,006.13
12/29/2023	202300394	Internal Revenue Service	Payroll accrual	8,338.81
12/29/2023	202300395	Internal Revenue Service	Payroll accrual	1,980.37
12/29/2023	202300396	Internal Revenue Service	Payroll accrual	8,338.81
12/29/2023	202300397	Internal Revenue Service	Payroll accrual	1,980.37
12/29/2023	202300398	MN Dept of Revenue	Payroll accrual	5,429.10
12/29/2023	202300399	Public Employees Retirement As	Payroll accrual	3,341.72
12/29/2023	202300400	Public Employees Retirement As	Payroll accrual	3,855.83
12/29/2023	202300401	Teachers Retirement Assoc	Payroll accrual	6,377.05
12/29/2023	202300402	Teachers Retirement Assoc	Payroll accrual	7,156.72
12/31/2023	202300407	18th Street Campus, LLC	December Rent & CAM	44,368.00
12/31/2023	202300412	Accident Fund	FY24 Workers Comp Coverage-Policy #AF WCP 100039863 02	19,046.00
12/31/2023	202300405	Aflac	Premiums	130.06
12/31/2023	202300404	Bill.com	Monthly subscription fee	80.12
12/31/2023	202300411	Cintas	Facility Services	1,279.98
12/31/2023	202300410	Hanover Insurance Group	Commerical Umbrella & Package Policies	1,790.68
12/31/2023	202300403	Healthiest You c/o Teledoc Inc	Healthcare App	500.00
12/31/2023	202300406	Wells Fargo Financial Leasing	Copier Lease Payment	145.68
12/31/2023	202300408	West Central Sanitation, Inc	December - Waste & Recycling Services	1,377.70
12/31/2023	202300409	Xcel Energy	Electricity & Natural Gas Services (10/30/23-12/02/23)	3,134.94
Totals for checks				256,555.03

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	GENERAL FUND	112,298.15	0.00	110,415.23	222,713.38
02	Food Service Fd	3,703.02	0.00	30,138.63	33,841.65
***	Fund Summary Totals ***	116,001.17	0.00	140,553.86	256,555.03

***** End of report *****

Post Date	Batch	Acct Nbr	Description	Amount
12/31/2023	23-10011	01 A 101 02	Transfer to Sweeps-December	-47,839.84
12/31/2023	23-10011	01 A 101 00	Transfer to Sweeps-December	47,839.84
Total for Journal Entries				0.00

