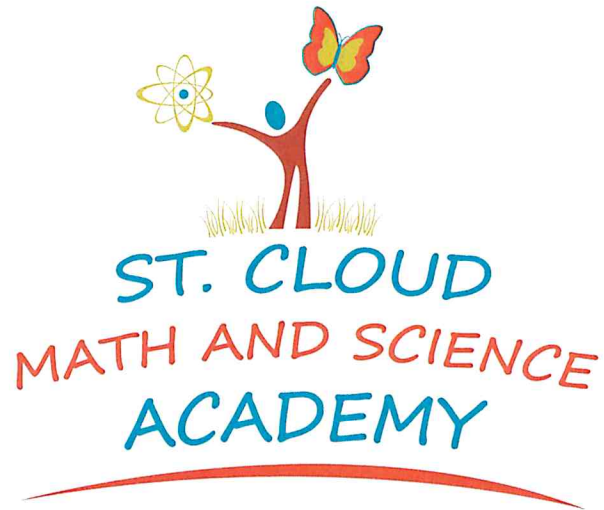


St. Cloud Math and Science Academy Board of Directors  
Board Minutes  
1025 18th St. N  
St. Cloud, MN 56303  
June 19, 2019  
4:30-6:00 pm



### **Mission**

To serve the needs of all students as they prepare to become lifelong learners and contributing members of society through integration of science, technology, math, and engineering into the traditional content areas of reading, language skills, social studies, the arts, and physical education. Kindness and respect is the foundation upon which students will develop into critical and ethical thinkers who will be prepared to meet the challenges of future job market and intrapersonal skills requirements.

### **Vision**

Is to see all students succeed in school to develop self-confidence, learn to appreciate and get along with others, become proficient in all content areas, explore and use unique abilities, graduate from high school and pursue further training including but not limited to the fields of science, technology, engineering and math in order to become productive citizens.

### School Improvement Goals:

- Increase student achievement in reading and math
- Increase our English Learner scores by one level each year
- Integrate science so students have a higher number of minutes per day dedicated to STEM
  - Improve student behavior and focus on consistent school wide expectations
  - Increase our level of parent and community engagement

1. Call the meeting to order and Welcome any visitors [Call to order at 4:34 PM](#)  
 Reading of Mission [read by](#) Reading of Vision [read by](#) Reading of Goals [read by](#)
2. Roll Call/Quorum:

	Present	Absent
Sherri Hodge	x	
Mary White-Levilain	x	
Mohamad Ali	x	
Amy Cross		x

[Non-board members present: Tammy Bengtson, Jill Waldvogel, Bente Bruihler](#)

3. Conflict of Interest –Charter School Board Members [none](#)
4. Public Input [none](#)
5. CONSENT AGENDA:

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

[May Board Minutes](#) Motion to approve by [Second by](#) [Motion](#)

June Board Meeting Agenda -Add Item 6 to Board Agenda Motion to approve by Sherri Hodge

[Second by Mohamed](#) Motion carries

6. Approval of Michael Mullin as a SCMSA board member
7. Motion to table Agenda items, excepting 18b by Micahel Mullin, motion carries.
8. Teacher’s report (Bente Bruihler)
  -
9. Authorizer’s report/comments (Wendy Swanson)
  -
10. Director’s Report (Tammy Bengtson)
  - [Enrollment](#)
  - [Report](#)
  - ELL Audit update
  - Teacher/Staff New Hires update
  - Lease contract restructure
11. Assistant Director’s Report (Farhiya Iman)
  - Enrollment/ Recruiting update
  - Somali radio station Manager’s request of ELL adult classes
12. Student Progress Report (Jill Waldvogel)
  - [Academic Report](#)
13. [Performance Framework and oversight](#)
14. Facilities Report –
15. Executive Committee (Mary White)
  - Welcome new and renewing board members as officially on board for 2019-2020
  - Neo Celebration and Learning Report
  - Vacant board positions: 2 parent, 1 community member, 1 teacher

16. Advisory Council Report (Mohamad Ali)

- 

17. Marketing Report: - Bente Bruihler

- 

18. Discussion and/or Action Items:

- [May Financial Report, May Supplemental Report](#)
  - Motion to vote for approval of financial and supplemental report by, second by
    - Sherri Hodge
    - Mary White-Levilain:
    - Mohamad Ali:
    - Amy Cross:
    - Michael Mullin:
- [2019-2020 Budget Recommendation/Approval](#)
  - General Overview: based on enrollment of 205 students, based on funding and formulas, compensatory funding went down, lease cost increase will be spread between the next three years to make up for lower funding, teacher salaries and raises varied based to focus on staff retention and value, special ed audit next year should be okay
  - Motion to vote for approval of 2019-2020 budget by Michael Mullin, second by Sherri Hodge Motion carries.
    - Sherri Hodge: yes
    - Mary White-Levilain: absent
    - Mohamad Ali: yes
    - Amy Cross: absent
    - Michael Mullin: yes
- Policy Revision & Review
  - Discipline Policy
    - [Google Version \(editable\)](#)
    - [PDF Version \(non-editable\)](#)
  - Motion to approve by second by discussion
- Board officer elections for 2019-20
  - President
  - Vice President
  - Secretary
  - Treasurer
- Motion to vote for approval of officers , second by
  - Sheri Hodge
  - Mary White-Levilain:
  - Mohamad Ali:
  - Amy Cross:
  - Michael Mullin:

16. Board Training

Meeting adjournment [Motion to adjourn by Michael Mullin, second by Sherri Hodge](#)

Next Meeting, **Meeting Date**, 4:30 to 6:00 PM SCMSA Room 110

2018-19 SCMSA  
Board Meeting Calendar/ Policy Review  
Schedule

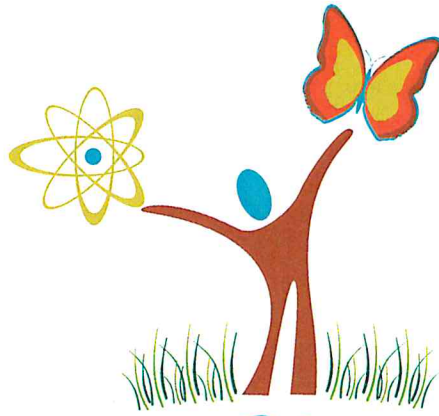
Board Meeting Date	Policy to Review
September 26, 2018 4:30 pm	Bullying Prohibition
October 24, 2018 4:30 pm	Open Meetings and Closed Meetings

November 28, 2018	4:30 pm	Drug Free Workplace/Drug Free School
January 30, 2019	4:30 pm	Chemical Use and Abuse
February 27, 2019	4:30 pm	School Weapons Policy
March 27, 2019	4:30 pm	Search of Student Lockers, Desks, Personal Possessions and Student's Person
April 24, 2019	4:30 pm	Student Discipline Review
May 22, 2019	4:30 pm	Annual Meeting/No policy review

Committee Meetings

Executive Committee Meeting Date		Policy Review Meeting Date	
September 19, 2018	2:30 pm	September 19, 2018	2:30 pm
October 16, 2018	2:30 pm	October 16, 2018	2:30 pm
November 19, 2018	2:30 pm	November 26, 2018	2:30 pm
January 23, 2019	2:30 pm	January 28, 2019	2:30 pm
February 19, 2019	2:30 pm	February 25, 2019	2:30 pm
March 19, 2019	2:30 pm	March 25, 2019	2:30 pm
April 16, 2019	2:30 pm	April 15, 2019	2:30 pm
May 14, 2019	2:30 pm		

Financial Committee Meetings	Board Work Sessions/Trainings	
	Annual Meeting	Feb. 27, 2019
	Administrator Evaluation	April 10, 2019
	Board Development Plan	August Date tbd
	Strategic Plan Training	August date tbd



# ST. CLOUD MATH AND SCIENCE ACADEMY ISD 4223

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Charter No. 4223.07  
June 2019 Meeting

May 2019 Supplemental Information



 **berganKDV**  
CPAS | ADVISORS

*Prepared by:*  
Kara Lundin, CPA  
Senior Finance Manager

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
05/01/2019	201800629	Country Inn & Suites	Hotel stay for guest consultant	245.98
05/01/2019	201800628	Kahinoor Bar & Grill	Somali culture consult lunch	78.63
05/01/2019	201800630	MN Unemployment	MN Unemployment	890.00
05/01/2019	201800627	Office Max	Supplies for students	21.08
05/01/2019	201800626	St. Cloud Times	Marketing	6.99
05/03/2019	201800631	Adobe Systems Inc	Acrobate Pro Subscription	16.13
05/03/2019	201800632	SAM'S CLUB	Paper plates	17.58
05/06/2019	43570	ESI	Payroll accrual	500.00
05/06/2019	43571	Horace Mann Life Ins	Payroll accrual	295.84
05/06/2019	43572	School Nurse Supply,	Nurse office supplies	145.89
05/06/2019	201800633	Amazon.com	Office supplies	83.50
05/06/2019	201800634	GIS Benefits	April and May 2019 Benefits	3,489.81
05/07/2019	201800635	Hanover Insurance Gr	commercial ins instal	953.18
05/09/2019	43573	State of Minnesota	990 form filing fee	25.00
05/10/2019	43574	Central Locksmiths I	Keys made for school	9.50
05/10/2019	43574	Central Locksmiths I	Service call for library door key not working. This includes credit of \$-30.14)	86.00
05/10/2019	43574	Central Locksmiths I	After hours call for door not locking	150.00
05/10/2019	43575	Cintas	Rugs and mats	168.20
05/10/2019	43575	Cintas	Rugs and mats	92.82
05/10/2019	43576	Dakota Academic Cons	E-Rate Consulting Services for FY19-20	1,600.00
05/10/2019	43577	Einte, Farhiya	Consultant work	1,610.40
05/10/2019	43578	Fish, Tom	April 19 Milk order	1,986.50
05/10/2019	43579	Heslop, Jacquelin	Mileage reimbursement	15.78
05/10/2019	43580	N2Y, LLC	News to go subscription	186.42
05/10/2019	43581	New Horizon Foods	May 2019 Student food order	15,046.46
05/10/2019	43582	Safeguard Security I	Alarm monitoring	39.95
05/10/2019	43583	Vastila, Shayna	Reimbursement for classroom supplies	11.28
05/13/2019	201800636	Aflac	May 2019 Insurance	368.44
05/14/2019	201800637	Costco	Membership fee	60.00
05/15/2019	201800594	Internal Revenue Ser	Payroll accrual	40.00
05/15/2019	201800595	Internal Revenue Ser	Payroll accrual	4,472.19
05/15/2019	201800596	Internal Revenue Ser	Payroll accrual	4,496.32
05/15/2019	201800597	Internal Revenue Ser	Payroll accrual	1,051.56
05/15/2019	201800598	Internal Revenue Ser	Payroll accrual	4,496.32
05/15/2019	201800599	Internal Revenue Ser	Payroll accrual	1,051.56
05/15/2019	201800600	MN Dept of Revenue	Payroll accrual	2,444.25
05/15/2019	201800601	Public Employees Ret	Payroll accrual	1,870.25
05/15/2019	201800602	Public Employees Ret	Payroll accrual	2,158.00
05/15/2019	201800603	Select Account	Payroll accrual	482.83
05/15/2019	201800604	Teachers Retirement	Payroll accrual	3,399.27
05/15/2019	201800605	Teachers Retirement	Payroll accrual	3,494.43
05/17/2019	201800638	Amazon.com	Supplies	4.08
05/17/2019	201800639	Amazon.com	Supplies	58.95
05/17/2019	201800640	Walmart	Supplies	86.97
05/20/2019	43584	BerganKDV Outsourced	Financial Management and accounting services for the month of May 2019.	4,998.00
05/20/2019	43585	Charter Communicatio	Phone and internet services	421.61
05/20/2019	43586	Charter School Healt	School Nurse	480.85
05/20/2019	43587	City of St. Cloud	Water and Sewer - 02.04.19 -	473.48

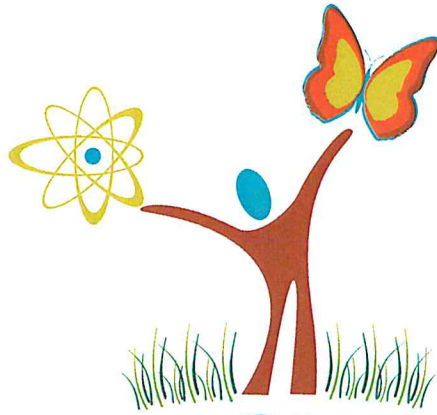
CHECK DATE	CHECK NUMBER	CHECK VENDOR	INVOICE DESCRIPTION	AMOUNT
			04.02.19	
05/20/2019	43588	cmERDC	Copier count	355.92
05/20/2019	43589	Eikmeier, Sandra	Reimbursement for fresh fruits/veggies for diabetic clinic	28.53
05/20/2019	43590	Hemker Park & Zoo	Student field trip	216.00
05/20/2019	43591	Kraus-Anderson Insur	HR Services monthly payment - June 2019	250.00
05/20/2019	43592	Millaway, Douglas	April 2019 School Psychologist services. 8.50 hours @ \$100/hr	1,050.00
05/20/2019	43593	Schrup, Myra	School nurse - April 2019 Hours	287.50
05/20/2019	43594	Socialthinking.com	Books for SPED	398.55
05/20/2019	43595	West Central Sanitat	Trash services	324.18
05/20/2019	43596	Xcel Energy	Gas and electric useage: 04.01.19 - 04.30.19	1,676.01
05/20/2019	201800642	HEALTHPARTNERS	June 2019 Health Insurance	14,928.48
05/20/2019	201800641	Survey Monkey	Online survey	37.00
05/22/2019	43597	ESI	Payroll accrual	500.00
05/22/2019	43598	Horace Mann Life Ins	Payroll accrual	295.84
05/23/2019	201800643	Amazon.com	Amazon Prime	12.99
05/23/2019	201800644	Walmart	Supplies for students	29.77
05/28/2019	201800646	Deerwood Bank	Positive Pay Fee	35.00
05/28/2019	201800647	Deerwood Bank	ACH processing fee	35.00
05/28/2019	201800645	SAM'S CLUB	Board meeting	9.45
05/30/2019	201800648	St. Cloud Times	Marketing	6.99
05/31/2019	201800649	GIS Benefits	June 2019 Benefits	1,814.74
05/31/2019	201800606	Internal Revenue Ser	Payroll accrual	40.00
05/31/2019	201800607	Internal Revenue Ser	Payroll accrual	4,433.18
05/31/2019	201800608	Internal Revenue Ser	Payroll accrual	4,492.75
05/31/2019	201800609	Internal Revenue Ser	Payroll accrual	1,050.74
05/31/2019	201800610	Internal Revenue Ser	Payroll accrual	4,492.75
05/31/2019	201800611	Internal Revenue Ser	Payroll accrual	1,050.74
05/31/2019	201800612	Internal Revenue Ser	Payroll accrual	1,252.03
05/31/2019	201800613	Internal Revenue Ser	Payroll accrual	565.12
05/31/2019	201800614	Internal Revenue Ser	Payroll accrual	132.16
05/31/2019	201800615	Internal Revenue Ser	Payroll accrual	565.12
05/31/2019	201800616	Internal Revenue Ser	Payroll accrual	132.17
05/31/2019	201800617	MN Dept of Revenue	Payroll accrual	2,377.80
05/31/2019	201800618	MN Dept of Revenue	Payroll accrual	497.84
05/31/2019	201800619	Public Employees Ret	Payroll accrual	2,039.88
05/31/2019	201800620	Public Employees Ret	Payroll accrual	2,353.73
05/31/2019	201800621	Select Account	Payroll accrual	482.83
05/31/2019	201800622	Teachers Retirement	Payroll accrual	3,198.56
05/31/2019	201800623	Teachers Retirement	Payroll accrual	3,288.11
05/31/2019	201800624	Teachers Retirement	Payroll accrual	683.61
05/31/2019	201800625	Teachers Retirement	Payroll accrual	702.75
Totals for checks				120,306.10

Post Date	Acct Nbr	Description	Amount
05/31/2019	01 A 121 00	FY17-18 General Education Adjustment	11880.69-
05/31/2019	01 R 005 000 000 000 211	FY18-19 General Education Charter	94543.79
05/31/2019	01 R 005 000 000 000 211	FY18-19 General Education Charter	94543.79
05/31/2019	01 R 005 000 000 401 400	FY19 Title I FIN401, CRS 000	50927.33
05/31/2019	01 R 005 000 000 414 400	FY19 Title II FIN 414, CRS 000	12510.40
05/31/2019	01 R 005 000 000 417 400	FY19 Title III FIN 417 CRS 000	12655.89
05/31/2019	01 R 005 000 000 419 400	FY19 FIN 419, CRS 000	2896.37
05/31/2019	01 R 005 000 011 401 400	FY19 Title I FIN 401, CRS 011	1.00
05/31/2019	01 R 005 000 011 414 400	FY19 Title II FIN 414, CRS 011	376.95
05/31/2019	01 R 005 000 011 417 400	FY19 Titel III, FIN 417 CRS 011	379.18
05/31/2019	01 R 005 000 011 419 400	FY19 FIN 419, CRS 011	1383.64
05/31/2019	02 R 005 770 000 701 300	State lunch	404.87
05/31/2019	02 R 005 770 000 701 471	Reg lunch	1068.87
05/31/2019	02 R 005 770 000 701 471	HHFKA lunch	194.34
05/31/2019	02 R 005 770 000 701 472	Free and red lunch	9717.00
05/31/2019	02 R 005 770 000 703 300	State milk	139.00
05/31/2019	02 R 005 770 000 705 476	Breakfast	5944.92
05/31/2019	02 R 005 770 000 706 471	FFVP	1781.35
Total for Cash Receipts			277588.00



Post Date	Acct Nbr	Description	Amount
		Total for Journal Entries	0.00





# ST. CLOUD MATH AND SCIENCE ACADEMY ISD 4223

Charter No. 4223.07  
June 2019 Meeting

May 31, 2019 Financial Statements



 **berganKDV**  
CPAS | ADVISORS

*Prepared by:*  
Kara Lundin, CPA  
Senior Finance Manager

## Executive Summary

### Students:

- Original Budget – 223 ADM
- Working Budget – 175 ADM
- Current – 175 ADM, per MDE ADM report

### Current Conditions:

- Currently, eleven-months of activity or 92% of FY19 is shown in the YTD column.
- Cash at month-end was \$1,040,000, which is 138 days of operating cash on hand

### Budget to Actual:

- A revised budget in April was created with the director, based on a conservative student count and anticipated actual expenditures. Originally, with 223 students, the school expected an operating surplus of \$329,000. With a decrease in students to 175 (over a 20% decrease), the projected fund balance will increase by \$109,000. Overall, this would put the ending fund balance at 45.7% of the operating expenditures, well above the industry average.
- At month-end, revenues earned were 89% and expenditures spent were 88%. Several budget lines are currently under budget.
- A cash-flow schedule is presented. This schedule shows that the school will have adequate cash during FY19.
- There are no significant items to note in the budget
- A FY19 budget has been created for approval in June 2019.

### Items worth noting:

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

**St. Cloud Math and Science Academy**  
**Balance Sheet**  
**May 31, 2019**

	<u>7/1/2018</u>	<u>5/31/2019</u>
<b><u>Assets</u></b>		
Cash and Investments	\$ 988,184	\$ 1,040,259
Accounts Receivable	256	10,035
State Aids Receivable	220,555	201,172
Federal Aids Receivable	36,330	42,151
Prepaid Expense	68,379	47,678
<b>Total assets</b>	<b>\$ 1,313,704</b>	<b>\$ 1,341,295</b>
<b><u>Liabilities and Fund Balance</u></b>		
<b>Current Liabilities</b>		
Salaries and Wages Payable	\$ 97,540	\$ 43,773
Accounts Payable	32,337	4,407
Payroll Deductions and Benefits	30,402	13,800
<b>Total Current Liabilities</b>	<b>\$ 160,279</b>	<b>\$ 61,979</b>
<b>Fund Balance</b>		
Fund Balance	\$ 1,153,425	\$ 1,153,425
Excess of Revenues over Expenditures	-	125,891
<b>Total Fund Balance</b>	<b>\$ 1,153,425</b>	<b>\$ 1,279,316</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,313,704</b>	<b>\$ 1,341,295</b>
Days of Operating Cash On hand	132	138

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

*No CPA provides any assurance on these financial statements.*

**SCMSA, Charter No. 4223.07**  
**Monthly Financial Report - Revenues & Expenditures**  
**For the year-ending June 30, 2019**  
**May 31, 2019**

	FY18 Actual	Original Budget	Working Budget	Year To Date	91.7% % of Budget
ADM	202.05	223	175	175	
<b>Total All Funds</b>					
<b>Revenues</b>					
State Revenues	\$ 2,544,182	\$ 2,941,403	\$ 2,501,375	\$ 2,271,752	91%
Federal Revenues	136,377	135,068	159,935	117,703	74%
Local Revenues	2,399	2,500	3,500	1,771	51%
Food service Revenue	188,210	184,485	205,922	175,177	85%
<b>Total Revenues</b>	<b>\$ 2,871,168</b>	<b>\$ 3,263,457</b>	<b>\$ 2,870,732</b>	<b>\$ 2,566,403</b>	<b>89%</b>
Check #	2,871,168	3,263,457	2,870,732	2,566,403	
<b>Expenditures</b>					
Salaries and Benefits	\$ 1,680,879	\$ 1,851,954	\$ 1,695,922	\$ 1,573,832	93%
Purchased Services	561,642	619,122	596,821	512,114	86%
Supplies and Materials	278,334	281,375	275,268	217,887	79%
Equipment	54,108	25,000	13,700	3,109	23%
Grant and Other Costs	159,255	157,052	179,375	133,569	74%
<b>Total Expenditures</b>	<b>\$ 2,734,219</b>	<b>\$ 2,934,503</b>	<b>\$ 2,761,086</b>	<b>\$ 2,440,512</b>	<b>88%</b>
Check #	2,734,219	2,934,503	2,761,086	2,440,512	
<b>Net effect of Operations, All Funds</b>	<b>\$ 136,949</b>	<b>\$ 328,954</b>	<b>\$ 109,646</b>	<b>\$ 125,891</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,016,476</b>	<b>\$ 1,153,425</b>	<b>\$ 1,153,425</b>	<b>\$ 1,153,425</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,153,425</b>	<b>\$ 1,482,379</b>	<b>\$ 1,263,071</b>	<b>\$ 1,279,316</b>	
<b>Fund Balance % of Expenditures</b>	<b>42.2%</b>	<b>50.5%</b>	<b>45.7%</b>		

**General Fund**

**Revenues**

**State Aids**

General Education Revenue	\$ 2,003,144	\$ 2,295,935	\$ 1,987,165	\$ 1,773,915	89%
Building Lease Aid	264,860	290,092	227,651	59,284	26%
Special Education Aid	245,132	312,489	242,262	233,596	96%
Endowment Aid	6,642	7,819	8,329	8,329	100%
Literacy Incentive	5,364	5,632	12,868	11,582	90%
LT Facilities Maintenance Aid	19,040	29,436	23,100	-	0%
Holdback	-	-	-	185,046	n/a
<b>Total State Aids</b>	<b>2,544,182</b>	<b>2,941,403</b>	<b>2,501,375</b>	<b>2,271,752</b>	<b>91%</b>

	FY18 Actual	Original Budget	Working Budget	Year To Date	91.7% % of Budget
ADM	202.05	223	175	175	
<b>Federal Revenue</b>					
Federal Special Ed	31,969	37,198	29,834	24,667	83%
Federal CEIS	4,222	-	6,661	-	0%
Federal Title IV	-	-	10,000	-	0%
Federal Title I	68,860	66,482	78,936	67,113	85%
Federal Title II	14,637	14,864	12,478	12,887	103%
Federal Title III	16,690	16,524	22,026	13,035	59%
<b>Total Federal Revenue</b>	<b>136,377</b>	<b>135,068</b>	<b>159,935</b>	<b>117,703</b>	<b>74%</b>
<b>Other Revenue</b>					
Fees from Students	197	500	500	-	0%
Medical Assistance	-	-	1,000	572	57%
Contributions and Gifts, Grants	62	500	1,000	1,000	100%
Misc Income, Pension Reimbursement	2,140	1,500	1,000	199	20%
<b>Total Other Revenue</b>	<b>2,399</b>	<b>2,500</b>	<b>3,500</b>	<b>1,771</b>	<b>51%</b>
<b>Total Revenue</b>	<b>\$ 2,682,958</b>	<b>\$ 3,078,972</b>	<b>\$ 2,664,810</b>	<b>\$ 2,391,226</b>	<b>90%</b>

#### Expenditures

Salaries	1,123,483	1,211,733	1,123,020	985,662	88%
Benefits	294,795	309,010	306,919	257,006	84%
Accrual of summer salaries and benefits	-	-	-	68,109	N/A
<b>Total Salaries and Benefits</b>	<b>1,418,278</b>	<b>1,520,742</b>	<b>1,429,939</b>	<b>1,310,777</b>	<b>92%</b>
Contracted Services (see breakout)	110,812	107,599	100,126	87,687	88%
Repairs and Technology Maintenance	15	1,000	2,000	2,118	106%
Communications Services (phone, internet, fax)	5,612	5,460	5,000	4,230	85%
Postage	369	600	400	408	102%
Utilities	50,673	66,300	61,500	32,874	53%
Property and Casualty Insurance	11,833	13,400	13,400	16,534	123%
Repairs and Maintenance	18,778	5,000	5,000	2,514	50%
Field Trip Transportation	3,308	2,800	2,800	1,882	67%
Travel and conferences	2,990	5,600	5,000	1,648	33%
Field Trip Admissions	1,276	2,800	2,200	760	35%
Lease Expense	326,432	373,740	373,740	342,595	92%
Wells Fargo Copier Lease (\$190)	3,142	4,200	2,400	1,983	83%
Office Supplies/General Supplies	29,771	28,000	28,000	17,154	61%
Maintenance Supplies	15,645	14,000	10,000	11,099	111%
Noninstructional Software	16,298	15,700	20,000	17,902	90%
Instructional Software	13,552	10,100	5,000	2,340	47%
Instructional Supplies	8,686	11,200	12,500	11,759	94%
Noninstructional Technology	-	5,600	2,000	2	0%
Instructional Technology	9,331	14,000	6,000	3,199	53%
Textbooks and Workbooks	26,302	31,900	15,000	13,040	87%
Standardized Tests	-	-	-	-	n/a
Media/Library Resources	700	1,700	1,700	728	43%

	FY18 Actual	Original Budget	Working Budget	Year To Date	91.7% % of Budget
ADM	202.05	223	175	175	
Food	722	600	2,500	2,283	91%
Furniture and Other Equipment	50,915	5,000	7,500	1,918	26%
Technology Equipment	3,193	20,000	5,000	12	0%
Dues and memberships	22,877	17,082	19,440	15,867	82%
<b>State Special Ed Expenditures</b>					
Salaries	192,251	237,117	201,971	203,328	101%
Benefits	40,339	64,695	32,500	31,040	96%
Other	26,404	30,623	23,255	16,882	73%
<b>Federal Expenditures (Equals Revenue)</b>					
Federal Special Education	31,969	42,100	29,834	24,667	83%
Federal CEIS	4,222	-	6,661	-	0%
Federal Title IV	-	-	10,000	-	0%
Federal Title I	68,860	66,482	78,936	67,113	85%
Federal Title II	14,637	14,864	12,478	12,887	103%
Federal Title III	16,690	16,524	22,026	13,035	59%
<b>Total Expenditures</b>	<b>2,546,881</b>	<b>2,756,528</b>	<b>2,555,806</b>	<b>2,272,263</b>	<b>89%</b>
<b>Net Change in Fund Balance</b>	<b>136,077</b>	<b>322,444</b>	<b>109,004</b>	<b>118,963</b>	
<b>Beginning Fund Balance</b>	<b>1,016,475</b>	<b>1,016,476</b>	<b>1,153,751</b>	<b>1,153,751</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,153,751</b>	<b>\$ 1,226,331</b>	<b>\$ 1,262,755</b>	<b>\$ 1,272,714</b>	
<b>Fund Balance Percentage of Annual Expenditures</b>	<b>45.3%</b>	<b>49.1%</b>	<b>49.4%</b>		

#### Fund 02, Food Service

##### Revenues

Breakfast Aid	\$ 59,077	\$ 63,000	\$ 59,500	\$ 51,542	87%
Lunch and Milk Aid	112,583	120,750	121,000	97,557	81%
Fresh Fruits & Vegetable Grant	-	-	10,172	11,342	112%
Commodities	16,311	-	15,000	14,736	98%
Sale of Lunches	239	735	250	-	0%
<b>Total Revenue</b>	<b>\$ 188,210</b>	<b>\$ 184,485</b>	<b>\$ 205,922</b>	<b>\$ 175,177</b>	<b>85%</b>

##### Expenditures

Salaries and Benefits	\$ 30,011	\$ 29,400	\$ 31,512	\$ 28,688	91%
Lunch, Breakfast & Milk	139,899	146,475	155,468	121,091	78%
Commodities	16,311	-	15,000	14,736	98%
Equipment, shipping and Installation	-	-	1,200	1,179	98%
Supplies	1,117	2,100	2,100	2,555	122%
<b>Total Expenditures</b>	<b>\$ 187,338</b>	<b>\$ 177,975</b>	<b>\$ 205,280</b>	<b>\$ 168,249</b>	<b>82%</b>
<b>Expenditures in Excess of Revenue</b>	<b>\$ 872</b>	<b>\$ 6,510</b>	<b>\$ 642</b>	<b>\$ 6,928</b>	
<b>Beginning fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Ending Fund Balance, Food Service Fund</b>	<b>\$ 872</b>	<b>\$ 6,510</b>	<b>\$ 642</b>	<b>\$ 6,928</b>	

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

No CPA provides any assurance on these financial statements.



SCMSA  
 Cash-flow Statement for Fiscal Year 2019  
 As of May 31st, 2019

	Budget Plus PY pay/rec	YTD 05/31/19	June	Total Cash-flow	Receivable/ Payable
State Aids	\$ 2,501,375	\$ 2,086,706	\$ 194,000	\$ 2,280,706	\$ 220,669 9%
Federal Aid	159,935	76,443	42,151	118,594	41,341 26%
Other Receipts	3,500	1,771	1,500	3,271	229 7%
Food Service	205,922	138,920	21,543	160,463	45,459 22%
Prior Year Receivables/changes	325,519	285,820	472	286,292	39,228 12%
<b>Total Cash Receipts</b>	<b>3,196,251</b>	<b>2,589,659</b>	<b>259,666</b>	<b>2,849,325</b>	<b>346,926 11%</b>

Salaries and Benefits	1,695,922	1,505,723	145,000	1,650,723	45,199 3%
Purchased Services	596,821	517,016	45,000	562,016	34,805 6%
Supplies and Materials	275,268	217,887	23,500	241,387	33,881 12%
Equipment	13,700	3,109	-	3,109	10,591 77%
Grant and Other Costs	179,375	133,569	15,000	148,569	30,806 17%
Prior Year Payables/changes	160,279	160,279	-	160,279	(0) 0%
<b>Total Cash Outflows</b>	<b>2,921,365</b>	<b>2,537,584</b>	<b>228,500</b>	<b>2,766,084</b>	<b>155,281 5%</b>

**Net Cash Effect** 31,166 83,241 191,646

Beginning Cash	988,184
Ending Cash	1,019,426
Operating Days Cash on Hand	134.76

SCMSA, Charter No. 4223.07  
Contracted Services  
Fiscal Year 2018-2019

Detail of Contracted Services	2019 Budget	Working Budget	YTD	Comments
Accounting Support	\$ 59,976	\$ 59,976	\$ 55,628	Finance, AP, Payroll, Grants \$4,998/mo
990 Prep	1,500	1,500	1,293	
Audit	9,000	8,950	8,950	Abdo
Background Checks	615	600	630	BCA
Banking Fees	1,000	600	561	
Board Training	600	500	-	
Bryan Ingvalson	12,000	12,000	9,000	Title I and other grant work
HR Services	3,075	3,000	3,000	Kraus-Anderson Insurance
Legal	5,000	2,500	626	Rupp, Anderson, Squire
Marketing	5,000	3,000	2,390	Facebook
Nursing	5,000	3,500	2,279	Est, portion to sped, charter school health
Other "To Be Determined" Fees	4,332	2,000	3,330	misc,maintenance, unexpected fees
Teacher and student Recruitment	500	2,000	-	Ads, WJON, Edpost, etc
<b>Total Contracted Services</b>	<b>\$ 107,598</b>	<b>\$ 100,126</b>	<b>\$ 87,687</b>	81%
<b>Dues and Memberships</b>				
Authorizer Fees	\$ 16,569	\$ 14,565	\$ 11,649	NEO
MN Assoc of Charter Schools	-	3,875	3,873	Annual Membership
Other	513	1,000	345	building permit, fire inspection,
<b>Total Dues and Memberships</b>	<b>\$ 17,082</b>	<b>\$ 19,440</b>	<b>\$ 15,867</b>	93%
<b>Communication Costs</b>				
Phone and Internet	\$ 5,460	\$ 5,000	\$ 4,230	Charter, \$760/mo
<b>Repairs and Maintenance</b>				
Fire Alarms, batteries and monitoring	\$ 500	500	\$ 439	Safeguard Sec, Summit Co.
Rug and Mat cleaning Services	2,000	2000	1,391	G & K Services
Maintenance	1,500	1000	115	Jackson, People Ready
Misc maintenance supplies, services	1,000	1000	568	
<b>Total Repairs and Maintenance</b>	<b>\$ 5,000</b>	<b>\$ 4,500</b>	<b>\$ 2,514</b>	50%

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

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
<b>Number of Claims Submitted</b>													
Total Breakfast	-	-	2,781	3,252	2,830	2,276	2,280	2,283	2,464	2,778	3,141	-	24,085
Total Lunch	-	-	2,930	3,381	3,072	2,544	2,798	2,927	2,781	3,239	3,777	-	27,449
<b>Revenue and Expenditures</b>													
Breakfast Revenue \$ 2.14	\$ -	\$ -	\$ 5,951	\$ 6,959	\$ 6,056	\$ 4,871	\$ 4,879	\$ 4,886	\$ 5,273	\$ 5,945	\$ 6,722	\$ -	\$ 51,542
Lunch Revenue \$ 3.515	-	-	10,299	11,884	10,798	8,942	9,835	10,288	9,775	11,385	13,276	-	96,483
State Milk Aid, K \$ 0.20	-	-	122	142	132	105	111	111	117	117	117	-	1,074
Fresh Fruits & Veg Grant	-	-	1,102	1,800	890	1,350	1,371	965	655	1,781	1,428	-	11,342
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,474</b>	<b>\$ 20,785</b>	<b>\$ 17,876</b>	<b>\$ 15,268</b>	<b>\$ 16,196</b>	<b>\$ 16,250</b>	<b>\$ 15,820</b>	<b>\$ 19,228</b>	<b>\$ 21,543</b>	<b>\$ -</b>	<b>\$ 160,441</b>
<b>Expenditures</b>													
Salaries	\$ 215	\$ 1,228	\$ 2,424	\$ 4,236	\$ 3,589	\$ 2,850	\$ 2,432	\$ 2,741	\$ 2,523	\$ 3,272	\$ 3,179	\$ -	\$ 28,688
Food	-	-	10,239	13,840	12,425	11,012	12,703	11,021	9,975	10,546	15,046	-	106,808
Milk	-	-	1,914	2,045	1,885	1,755	1,479	1,769	1,450	1,987	-	-	14,283
Supplies	511	-	-	-	59	-	-	-	-	1,986	-	-	2,555
Capital Assets	-	1,179	-	-	-	-	-	-	-	-	-	-	1,179
<b>Total Expenditures</b>	<b>\$ 726</b>	<b>\$ 2,407</b>	<b>\$ 14,577</b>	<b>\$ 20,121</b>	<b>\$ 17,957</b>	<b>\$ 15,616</b>	<b>\$ 16,615</b>	<b>\$ 15,531</b>	<b>\$ 13,948</b>	<b>\$ 17,790</b>	<b>\$ 18,225</b>	<b>\$ -</b>	<b>\$ 153,513</b>
<b>Net Income/Loss</b>	<b>\$ (726)</b>	<b>\$ (2,407)</b>	<b>\$ 2,897</b>	<b>\$ 665</b>	<b>\$ (81)</b>	<b>\$ (348)</b>	<b>\$ (418)</b>	<b>\$ 719</b>	<b>\$ 1,872</b>	<b>\$ 1,438</b>	<b>\$ 3,318</b>	<b>\$ -</b>	<b>\$ 6,928</b>
Lunches Claimed for Reimbursement	-	-	2,930	3,381	3,072	2,544	2,798	2,927	2,781	3,239	3,777	-	27,449
Lunches Delivered	-	-	3,209	3,524	3,060	2,637	2,985	3,213	3,024	3,356	3,589	-	28,597
Extra lunches paid for but not reimbursed	-	-	(279)	(143)	12	(93)	(187)	(286)	(243)	(117)	188	-	(1,148)

