

688 Walnut Street • Big Stone City, SD 57216 • 608-862-8108

BIG STONE CITY SCHOOL DISTRICT 25-1

"Educating all students for a lifetime of success!"

SCHOOL BOARD AGENDA with Amplification - Regular Meeting

Thursday, July 27th, 2017 at 6:00 PM

School Board Members: Jennifer Wiik (President), Amber Huebner (Vice President), Amy VanLith, Andria Rabe, and Barb Voecks

Christopher Folk, CEO/Business Manager

Shelley Haggerty, Principal/Counselor

Others in attendance (list): _____

1. Call to order in Board Room and Establish Quorum. Time: _____
2. Roll Call _____ Wiik _____ Huebner _____ VanLith _____ Rabe _____ Voecks
3. Pledge of Allegiance
4. Classroom Innovation Grant Quarterly Update by Ashley Stool
5. Approval of the Agenda as Proposed/Amended Motion: _____ MC: _____
6. Approval of the Supplemental Budget for Funds
 - a. 2017FY Supplemental Budget Recommendation and worksheet, pg. 1-3
 - i. Ending 2017FY Budget to Actual Report, pg. 4-9; I will just hit on high level points, preschool fund was on budget for the deficit of approx. \$29,000. The food service fund did well, plus last year's transfer; there will be no need to transfer from general to food service this year. Also due to receiving higher than budgeted general fund property tax revenue the hit to the reserves will be approx \$22,400, less than the budgeted \$47,000. The amount of \$44,430 that you see on line 10 5110, Operating Transfers In, is made up of the approx. \$22,400 in reserve use and the deficit of \$22,068 in the preschool fund.
7. Approval of the Fund Transfer(s)
 - a. 2017FY Fund Transfer Recommendations, pg. 10
8. Adjourn the 2016-2017 School Board
9. Call the 2017-2018 School Board to order – Christopher Folk, CEO
 - a. Motion: _____ MC: _____
10. Nominations for School Board President
11. Nomination for School Board Vice President
12. Oath of board member(s)
 - a. Sue Westermeyer – 1 year term

- b. Andria Rabe – 3 year term
- c. Amy VanLith – 3 year term

13. Call to order by School Board President Time: _____

14. Roll Call _____ Wiik _____ Huebner _____ VanLith _____ Rabe _____ Voecks

15. Community Input Session (5 minute maximum)

- a. 2018FY Proposed Budget Hearing, pg. 11

16. Communication Items

- a. Board Communications
- b. CEO/Business Manager Report
 - i. Revenue/Expenditure Summary Reports, pg. 12-14
 - ii. Bills and BMO Pcard, pg. 15-22
 - a. 3D Security Inc performed our annual fire alarm system inspection and testing and everything passed \$560; you will notice a lot of our annual membership dues and such in this month's bills, for example, membership into the South Dakota United Schools Association (SDUSA) \$450. Per our technology plan that was reviewed at the end of the year we have purchased new macbooks for our students and staff, new mac server to streamline the maintenance and upkeep process for all apple computers; new LED Lighting in Hallway from workroom to Elementary wing \$2,928.67; Painting and ceiling project has various payments, project going well and soon to be completed. OST fence (grant) to enclose the playground is complete and a payment to Lester' Landscape and Tile for \$3,755.65
 - iii. Payroll Register – Unitemized Report (current month), pg. 23-25
 - a. No comments. Please let me know if there are any questions.
 - iv. Balance Sheet, pg. 26-39
 - a. No comments. Please let me know if there are any questions.
 - v. Check Reconciliation Report, pg. 40
 - a. No comment. Please let me know if there are any questions.

17. Action Items Motion: _____ MC: _____

- a. Consent Agenda- The consent agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard.
 1. Approval and/or corrections of the minutes from previous meeting(s); June 20 2017 board minutes, pg. 41-44
 2. Approval and/or corrections of the school district's financial report(s)
 3. Approval of the bills, including BMO Mastercard purchases
 4. Approval of the Disclosure of Conflict of Interest
 - a. CONFLICT OF INTEREST DISCLOSURE: "an inquiry for conflicts disclosure prior to the consideration of any substantive matters; the person subject to this Act publicly discloses his or her interest in a contract, direct benefit or other conflict with any matter on the agenda; the person is excused from discussion and consideration of such matters;

the board determines the matter underlying the conflict is fair, reasonable, and not contrary to the public interest; and the disclosure is included in the minutes which are publicly available."

- b. This is intended to be a disclosure of any conflict of interest with each board member and administration of the school. Per House Bill 1214.
5. Second and final reading of Policy AH, AH-E(1), and AH-E(2), pg. 46-51
 - a. This policy and its exhibits (forms that support the policy) will take the place of any preceding policies and exhibits. After this last legislative session, schools and school affiliated agencies wanted more clarification on the Conflict of Interest laws that were brought up in the prior legislative session. This clarification was done and now this updated policy depicts these updates. The two big clarifications included who is considered a "School Official" in the school district and the amount threshold, which is now set to \$5,000 over a 12 month period. Definitions, including "School Official", are now at the beginning of the policy for reference.
6. Approval of Department of Legislative Audit Letter for Eide Bailly, LLP, CPAs to perform the audit for Big Stone City School District, as of and for the two years ended June 30, 2017, pg. 52-53
 - a. Plans are in place to have the auditors scheduled tentatively for the first week in October 2017.
7. Approval of the South Dakota Department of Health Contract
 - a. This is a yearly contract that we have with the Department of Health that offers us our school nursing services and testing. Changes to the agreement from 2017FY to 2018FY are as follows; 30 hours of service to 25 hours; \$20/hour rate to \$30/hour. After discussion with our school nurse we believe these changes will suffice. Paper copy will be available at the meeting. Recommend approval as presented.
8. Approval of the Associated School Boards Protective Trust – Worker's Compensation Renewal, pg 54
 - a. This is our estimated yearly renewal proposal for the school's worker's compensation benefit. Recommend approval as presented.
9. Approval of the Big Stone Therapies Contract
 - a. This is a yearly contract that we have with Big Stone Therapies that offers us our therapy services. All rates as the same as last year. Paper copy will be available at the meeting. Recommend approval as presented.
10. Approval of the CEO/Business Manager to be the designated school official on open enrollment applications
 - a. This gives the school district the flexibility to the CEO who will be able to approve open enrollment forms throughout the year when time is a factor. All open enrollment forms will be discussed and/or approved also at board meetings. Recommend approval as presented.
11. Approval of surplus items: Kitchen natural gas stove and K-5 Math Expressions curriculum
 - a. A new stove was budgeted in the capital outlay fund the 2018FY. We have been in need of a new stove for the kitchen for quite some time. We had attempted to apply for the CANS equipment grant like last year

that gave us the walk in freezer but we were not awarded the grant for the new stove. With our new math curriculum that we have just purchased this summer that was part of the capital outlay budget as well, we are in no need of our old curriculum. Recommend approval as presented.

18. Separate Action Items

- a. Approval of Cashwa Distributing (CWD) as our school's primary vendor per the state procurement process.
 - i. This is a requirement by the state for our food service purchasing. Shelly Anderson and 6 other school district head cooks have been in meetings throughout the last half of the school year making sure that our districts are in compliance with all the state rules for this new procurement process. We received bids from 2 different vendors and CWD is our recommendation to the board for our primary vendor for our district. Recommend approval as presented.
 - ii. **Motion:** _____ **MC:** _____
- b. Approval of the Ortonville School District Tuition Agreement, pg 55-56
 - i. This is our yearly agreement with the Ortonville School for the exchanging of students in both districts. The amount paid per student is based on the current school year's per student allocation. Recommend approval as presented.
 - ii. **Motion:** _____ **MC:** _____
- c. Approval of the Ortonville School District Transportation Agreement, pg 57
 - i. Please view the agreement and let me know if there are any questions.
 - ii. **Motion:** _____ **MC:** _____
- d. Approval of the Teacher Handbook for the 2017-2018 school year
- e. Approval of the Support Staff Handbook for the 2017-2018 school year
- f. Approval of the Student/Parent Handbook for the 2017-2018 school year
 - i. All three of these handbooks above have been reviewed by the administration. We believe they contain the necessary information for all parties involved. Paper copy will be available at the meeting. Recommend approval as presented.
 - ii. **Motion:** _____ **MC:** _____

19. Reorganization Consent Agenda; SDCL 13-8-10

- a. Designation of official depository(ies), First State Bank/Wilmot, per SDCL 13-16-15
- b. Designation of official legal newspaper, Grant County Review, Milbank SD
- c. Authorize continuation of existing funds or accounts and the establishment of any new accounts, if applicable
- d. Set date, time and place for regular board meetings (previous year, third Tuesday)
- e. Set number of votes required to take action (previous year, simple majority, 3 out of 5 votes)
- f. Adoption of board policies and schedule for review
 - i. Administration has reviewed all board policies last school year, 2015-2016, with the intent to review throughout the year. If any necessary changes need to be made or if updated policies are mentioned through the Associated School Boards of South Dakota, they will be presented at that time. All school board policies can be viewed on our district website.

- g. Establishment of advisory committees where applicable
 - i. See Big Stone City School District #25-1 Committees Report in board packet, pg. 58
- h. Review bonds for Business Manager and other bonded personnel
 - i. Nothing has changed from last year's review through the school's insurance company.
- i. Appointment of administrator of trust and agency accounts; Business Manager
- j. Appointment of individual(s) authorized to direct federal programs; CEO
- k. Authorize administrator to institute school lunch agreement; CEO
- l. Re-designate Amended Roberts Rules of Order as guidelines for parliamentary procedures rules
- m. Authorize Business Manager to invest and reinvest funds in institutions which serves greatest advantage to school district
- n. Set the following fees for the 2017-2018 school year:
 - i. Student lunch: \$2.85
 - ii. Student breakfast: \$2.15
 - iii. Student's Seconds: \$1.00
 - iv. Adult lunch: \$3.80
 - v. Adult breakfast: \$2.40
 - vi. Adult Seconds: \$1.00
 - vii. Milk: \$0.50
 - viii. Preschool Tuition: \$90
 - ix. Extracurricular Building Rental Fees
 - a. Gymnasium & Lunchroom Rental Fee: \$100
 - b. Security Deposit: \$100
 - x. Lunchroom ONLY; Gymnasium locked Rental Fee: \$50
 - a. Security Deposit: \$50
 - xi. All other fees will be left up to the discretion of the administration of the district
- o. Authorize CEO to close school in emergency situations and in case of inclement weather. If absent, authorization goes to the Principal, Head Custodian, and Board President, in that order.
- p. Designate the county sheriff as the district truancy officer for the school year
- q. Set board member per diem for the year; \$40/meeting lasting 30 minutes or more will result in the per board meeting compensation rate, anything less, will be considered as volunteer basis, per 8/14/2013 board minutes
- r. Designate Rodney Freeman as legal counsel for the year
- s. Authorize expenses to be made from Imprest Fund
- t. Set mileage rates (previous year; \$0.45/mile)

20. Discussion

- a. First reading for the following policy EFC Meal Charge Policy, pg. 59-60
 - i. The purpose of this policy is to address the need for school food authorities (SFAs) participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) to institute and clearly communicate a meal charge policy, which would include, if applicable, the availability of alternate meals.
- b. OST Program After School during school year
- c. White house next to school property

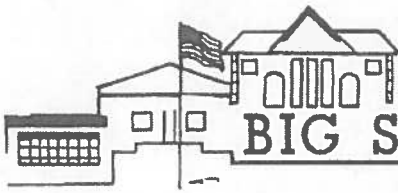
d. Next School Board Meeting: 8/15/2017 @ 6:00 PM (Regular Meeting) in the Board Room.

21. Executive Session: _____ MC: _____

a. Discussion of personnel in accordance to SDCL 1-25-2(1)

b. Time President declares out: _____

22. Adjournment: Motion: _____ MC: _____ Time: _____



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BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal/Counselor
Rachelle Brown, Administrative Assistant

Tuesday, July 18, 2017

Subject: 2017FY Supplemental Budget Amplification

Big Stone City School Board of Education-

The purpose of a supplemental budget is to make sure, after every fiscal year has ended, your yearly expenditures do not exceed your yearly budget amount. As you can see below, these are the only accounts where the budget amount was exceeded by the actual expenditures.

The suggested supplemental budget per accounting line may not reflect the actual difference between the budget amount and the actual amount (ie a cushion amount above the difference). This is done to eliminate the possibility of a small expense coming in at the end of the year making your actual expense higher than your budget amount after already approving a supplemental budget. This is a recommended practice per our school auditors.

Please contact me if there are any questions.

Thank you,

Christopher J Folk
CEO/Business Manager
Big Stone City School District #25-1



BSCS Budget Worksheet
Regular; Previous Year 1 07/2016; Processing Month 06/2017; Fund Number 10, 21, 22,
24, 51, 53

Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget suggested
EXPENDITURES						
10 1111 000 111	CERTIFIED STAFF SALARY	263,000.00	271,906.98	103.39	(8,906.98) \$	9,000.00
10 1111 000 120	SUBSTITUTES - ELEMENTARY	3,000.00	4,995.00	166.50	(1,995.00) \$	2,000.00
10 1111 000 220	RETIREMENT	6,280.00	7,145.24	113.78	(865.24) \$	900.00
10 1111 000 315	REGISTRATION FEES - ELEMENTARY	0.00	110.00	0.00	(110.00) \$	200.00
10 1111 000 350	ADVERTISING	1,500.00	2,135.45	142.36	(635.45) \$	700.00
10 1111 000 399	LYCEUMS	730.00	774.90	106.15	(44.90) \$	100.00
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	9,500.00	9,932.28	104.55	(432.28) \$	500.00
10 1111 098 411	NON-TECHNOLOGY SUPPLIES - FIELD	0.00	220.02	0.00	(220.02) \$	300.00
10 1111 300 541	EQUIPMENT - COMPUTERS; FED REAP	7,700.00	26,974.99	350.00	(19,274.99) \$	19,300.00
10 1111 501 319	OTHER PROF SERVICES - TITLE II PART A	2,500.00	5,472.39	218.90	(2,972.39) \$	3,000.00
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR	0.00	2,700.00	0.00	(2,700.00) \$	2,800.00
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	0.00	194.15	0.00	(194.15) \$	200.00
10 1111 703 220	RETIREMENT - MENTOR PROGRAM	0.00	162.00	0.00	(162.00) \$	200.00
10 1121 000 112	INSTRUCTIONAL AIDES/PARA SALARY	0.00	276.26	0.00	(276.26) \$	300.00
10 1121 000 120	SUBSTITUTES - MIDDLE SCHOOL	3,000.00	4,420.00	147.33	(1,420.00) \$	1,500.00
10 1121 702 119	OTHER COMP - CLSRM INNOV GRANT -	0.00	2,448.00	0.00	(2,448.00) \$	2,500.00
10 1121 702 210	SOCIAL SECURITY - CLSRM INNOV	0.00	176.05	0.00	(176.05) \$	200.00
10 1121 702 220	RETIREMENT - CLSRM INNOV GRANT	0.00	146.89	0.00	(146.89) \$	200.00
10 1121 702 411	NON-TECHNOLOGY SUPPLIES - CLSRM	0.00	92.27	0.00	(92.27) \$	100.00
10 1121 702 412	TECHNOLOGY SUPPLIES - CLSRM INNOV	0.00	31,010.77	0.00	(31,010.77) \$	32,000.00
10 1273 000 111	CERTIFIED STAFF SALARY	800.00	19,843.00	2,480.38	(19,043.00) \$	20,000.00
10 1273 000 210	SOCIAL SECURITY	70.00	1,901.57	2,716.53	(1,831.57) \$	1,900.00
10 1273 000 220	RETIREMENT	50.00	1,421.00	2,842.00	(1,371.00) \$	1,400.00
10 1273 000 230	HEALTH INSURANCE	0.00	70.70	0.00	(70.70) \$	100.00
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	150.00	328.43	218.95	(178.43) \$	200.00
10 1293 010 372	TUITION - ORTONVILLE	188,776.00	216,769.99	114.83	(27,993.99) \$	28,000.00
10 1294 014 371	TUITION - MILBANK	20,166.00	27,320.05	135.48	(7,154.05) \$	7,300.00
10 2122 000 111	CERTIFIED STAFF SALARY	5,000.00	5,000.03	100.00	(0.03) \$	50.00
10 2213 000 319	OTHER PROF SERVICES - STAFF	0.00	401.68	0.00	(401.68) \$	500.00
10 2214 151 110	REGULAR SALARY - FOCUS/MTSS FUNDS	0.00	144.00	0.00	(144.00) \$	200.00
10 2222 000 119	OTHER COMPENSATION	4,000.00	4,200.73	105.02	(200.73) \$	300.00
10 2222 000 220	RETIREMENT - LIBRARY	0.00	240.33	0.00	(240.33) \$	300.00
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	440.00	2,786.22	633.23	(2,346.22) \$	2,500.00
10 2227 000 119	OTHER COMPENSATION	3,000.00	6,386.25	212.88	(3,386.25) \$	3,500.00
10 2227 000 210	SOCIAL SECURITY	230.00	459.08	199.60	(229.08) \$	300.00
10 2227 000 220	RETIREMENT	180.00	383.11	212.84	(203.11) \$	300.00
10 2227 022 319	OTHER PROF SERVICES - OUTSOURCED	10,000.00	12,283.94	122.84	(2,283.94) \$	2,300.00
10 2311 000 640	DUES AND FEES	1,200.00	1,652.98	137.75	(452.98) \$	500.00
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	5,241.33	1,048.27	(4,741.33) \$	4,800.00
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	45,000.00	45,046.85	100.10	(46.85) \$	100.00
10 2410 000 220	RETIREMENT	2,700.00	2,702.81	100.10	(2.81) \$	50.00
10 2410 000 315	REGISTRATION FEES - SUPT/PRINCIPAL	100.00	120.00	120.00	(20.00) \$	50.00
10 2410 000 334	TRAVEL	1,000.00	1,064.75	106.48	(64.75) \$	100.00
10 2410 703 334	TRAVEL - MENTOR PROGRAM	0.00	1,437.00	0.00	(1,437.00) \$	1,500.00
10 2490 000 319	MEDICAID CLAIMING FEE	0.00	46.64	0.00	(46.64) \$	100.00
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE	250.00	559.01	223.60	(309.01) \$	400.00
10 2529 000 230	HEALTH INSURANCE	100.00	106.60	106.60	(6.60) \$	50.00
10 2529 000 319	PROFESSIONAL SERVICES	3,800.00	4,153.00	109.29	(353.00) \$	400.00
10 2529 000 334	TRAVEL	1,000.00	1,494.32	149.43	(494.32) \$	500.00
10 2529 000 411	NON-TECHNOLOGY SUPPLIES	1,800.00	2,927.97	162.67	(1,127.97) \$	1,200.00
10 2549 000 114	CLASSIFIED STAFF SALARY	32,000.00	36,710.30	114.72	(4,710.30) \$	4,900.00
10 2549 000 130	OVERTIME SALARIES - CUSTODIAL	0.00	69.93	0.00	(69.93) \$	100.00
10 2549 000 210	SOCIAL SECURITY	2,487.00	2,582.74	103.85	(95.74) \$	100.00
10 2549 000 340	COMMUNICATION	2,520.00	2,557.80	101.50	(37.80) \$	100.00
10 2549 000 411	NON-TECHNOLOGY SUPPLIES	9,000.00	10,533.87	117.04	(1,533.87) \$	1,600.00
10 2549 000 413	MOTOR FUEL	0.00	91.79	0.00	(91.79) \$	100.00
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	11,000.00	12,823.46	116.58	(1,823.46) \$	1,900.00
10 2552 000 114	CLASSIFIED STAFF SALARY	3,210.00	3,547.31	110.51	(337.31) \$	400.00
10 2552 000 210	SOCIAL SECURITY - BUS DRIVER	250.00	271.27	108.51	(21.27) \$	100.00
10 2552 000 220	RETIREMENT - BUS DRIVER	0.00	0.60	0.00	(0.60) \$	50.00
10 2552 000 323	REPAIRS & MTNCE - VEHICLES	1,500.00	2,946.92	196.46	(1,446.92) \$	1,600.00
10 2552 000 413	MOTOR FUEL	3,200.00	3,442.93	107.59	(242.93) \$	300.00
10 2555 010 331	CONTRACTED BUS SERVICE -	34,000.00	43,005.02	126.49	(9,005.02) \$	9,200.00
10 2555 029 335	TRANSPORTATION-COMMON CARRIER -	1,700.00	2,009.25	118.19	(309.25) \$	400.00

Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget suggested
EXPENDITURES						
10 6900 000 119	OTHER COMPENSATION	4,500.00	5,941.50	132.03	(1,441.50) \$	1,600.00
10 6900 000 210	SOCIAL SECURITY	350.00	389.39	111.25	(39.39) \$	100.00
10 6900 000 319	OTHER PROF SERVICES	250.00	634.75	253.90	(384.75) \$	400.00
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	100.00	148.00	148.00	(48.00) \$	100.00
10 6900 098 319	OTHER PROF SERVICES - MISC FIELD	4,000.00	6,208.07	155.20	(2,208.07) \$	2,500.00
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PLAY	2,000.00	3,030.10	151.51	(1,030.10) \$	1,300.00
21 2549 000 323	REPAIRS & MTNCE	65,500.00	70,163.17	107.12	(4,663.17) \$	4,800.00
21 2549 000 549	OTHER EQUIPMENT	6,000.00	13,858.68	230.98	(7,858.68) \$	8,000.00
21 5000 000 549	OTHER EQUIPMENT	3,500.00	4,128.42	117.95	(628.42) \$	800.00
22 1221 000 111	CERTIFIED STAFF SALARY	0.00	18,106.00	0.00	(18,106.00) \$	18,300.00
22 1221 000 120	SUBSTITUTES	2,000.00	3,017.50	150.88	(1,017.50) \$	1,200.00
22 1221 000 130	OVERTIME SALARIES - SPED	0.00	4.29	0.00	(4.29) \$	50.00
22 1221 000 210	SOCIAL SECURITY	3,634.00	4,165.00	114.61	(531.00) \$	700.00
22 1221 000 220	RETIREMENT	2,730.00	2,955.49	108.26	(225.49) \$	400.00
22 1221 000 319	PROFESSIONAL SERVICES	200.00	316.19	158.10	(116.19) \$	200.00
22 1221 000 411	NON-TECHNOLOGY SUPPLIES	500.00	1,822.56	364.51	(1,322.56) \$	1,500.00
22 1221 010 372	TUTION-ORTONVILLE	10,000.00	15,841.40	158.41	(5,841.40) \$	6,000.00
22 1224 000 373	ALL OTHER TUITION - RESIDENTIAL	22,000.00	25,070.25	113.96	(3,070.25) \$	3,200.00
22 2149 000 319	PROFESSIONAL SERVICES -	1,700.00	2,053.50	120.79	(353.50) \$	500.00
22 2159 000 111	CERTIFIED STAFF SALARY	29,740.00	31,395.61	105.57	(1,655.61) \$	1,800.00
22 2159 000 220	RETIREMENT	1,785.00	1,883.70	105.53	(98.70) \$	200.00
51 2562 000 114	CLASSIFIED STAFF SALARY	34,000.00	34,241.63	100.71	(241.63) \$	300.00
51 2562 000 230	HEALTH INSURANCE	50.00	1,097.80	2,195.60	(1,047.80) \$	1,200.00
51 2562 000 319	PROFESSIONAL SERVICES	1,000.00	2,411.57	241.16	(1,411.57) \$	1,600.00
51 2562 000 334	TRAVEL	100.00	611.44	611.44	(511.44) \$	700.00
51 2562 000 461	FOOD PURCHASES - LUNCH	32,000.00	34,383.97	107.45	(2,383.97) \$	2,500.00
51 2562 000 640	DUES AND FEES - MEMBERSHIP	200.00	251.00	125.50	(51.00) \$	100.00
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	0.00	2,406.06	0.00	(2,406.06) \$	2,600.00
51 2562 102 210	SOCIAL SECURITY - SFSP	0.00	173.01	0.00	(173.01) \$	300.00
51 2562 102 220	RETIREMENT - SFSP	0.00	144.36	0.00	(144.36) \$	300.00
51 2562 102 334	TRAVEL - SFSP	0.00	420.81	0.00	(420.81) \$	600.00
51 2562 102 350	ADVERTISING - SFSP	0.00	32.85	0.00	(32.85) \$	100.00
51 2562 102 461	FOOD PURCHASES - SFSP	0.00	1,190.19	0.00	(1,190.19) \$	1,200.00
53 1141 000 120	SUBSTITUTES	500.00	897.50	179.50	(397.50) \$	400.00
53 1141 000 220	RETIREMENT	2,760.00	2,791.36	101.14	(31.36) \$	100.00
53 1141 024 411	NON-TECHNOLOGY SUPPLIES	0.00	7,478.48	0.00	(7,478.48) \$	7,600.00
53 3900 000 111	CERTIFIED STAFF SALARY - OST	0.00	2,720.00	0.00	(2,720.00) \$	2,900.00
53 3900 000 119	OTHER COMPENSATION - OST	0.00	3,455.88	0.00	(3,455.88) \$	3,600.00
53 3900 000 210	SOCIAL SECURITY - OST	0.00	437.53	0.00	(437.53) \$	600.00
53 3900 000 220	RETIREMENT - OST	0.00	169.96	0.00	(169.96) \$	300.00
53 3900 000 319	OTHER PROF SERVICES - OST	0.00	442.00	0.00	(442.00) \$	600.00
53 3900 000 411	NON-TECHNOLOGY SUPPLIES - OST	0.00	981.17	0.00	(981.17) \$	1,100.00

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget
10	GENERAL FUND				
10 1110	AD VALOREM TAXES	602,250.00	602,250.00	659,781.06	109.55
10 1111	MOBILE HOME TAXES	200.00	200.00	0.00	0.00
10 1120	PRIOR YEARS' AD VALOREM TAXES	2,500.00	2,500.00	873.40	34.94
10 1140	UTILITY TAX	16,000.00	16,000.00	18,807.73	117.55
10 1190	PENALTIES AND INTEREST ON TAX	1,000.00	1,000.00	1,842.76	184.28
10 1510	INTEREST EARNED	3,000.00	3,000.00	9,073.85	302.46
10 1791	YEARBOOK SALES	300.00	300.00	630.00	210.00
10 1910	RENTALS	500.00	500.00	1,121.00	224.20
10 1920	CONTRIBUTIONS AND DONATIONS	500.00	500.00	0.00	0.00
10 1941	FINANCIAL SERVICES REVENUE FROM GD	2,100.00	2,100.00	5,100.00	242.86
10 1950	REFUND OF PRIOR YEARS' EXPEND	100.00	100.00	59.46	59.46
10 1973	MEIDCAID INDIRECT ADM SERVICES	1,000.00	1,000.00	1,168.50	116.85
10 1990	OTHER	750.00	750.00	6,247.33	832.98
10 2110	COUNTY APPORTIONMENT	4,000.00	4,000.00	4,726.32	118.16
10 2200	REVENUE IN LIEU OF TAXES	100.00	100.00	0.00	0.00
10 3111	STATE AID	259,473.00	259,473.00	250,519.00	96.55
10 3112	STATE APPORTIONMENT	2,000.00	2,000.00	5,830.49	291.52
10 3114	BANK FRANCHISE TAX	8,000.00	8,000.00	12,303.55	153.79
10 3125	MENTOR TEACHERS	0.00	0.00	4,617.00	0.00
10 4200	REVENUE IN LIEU OF TAXES	0.00	0.00	93.44	0.00
10 5110	OPERATING TRANSFERS IN	99,161.00	99,161.00	44,430.00	0.00 CO TXFR
10 1990 009	OTHER - ALUMINUM CAN RECYCLING	100.00	100.00	204.50	204.50
10 1313 010	TUITION - ORTONVILLE	198,096.00	198,096.00	173,073.27	87.37
10 1990 018	OTHER - LIFETOUCH PICTURE COMMISSIONS	100.00	100.00	184.00	184.00
10 1920 023	CONTRIBUTIONS AND DONATIONS - LIONPACK	2,500.00	2,500.00	4,500.72	180.03
10 1990 024	OTHER - MAIN SCHOOL FUNDRAISER	5,000.00	5,000.00	5,357.25	107.15
10 1990 025	OTHER - BOX TOPS & KEMPS	0.00	0.00	388.70	0.00
10 1990 033	OTHER - E-RATE	1,500.00	1,500.00	0.00	0.00
10 1990 098	OTHER - FIELD TRIPS	4,000.00	4,000.00	2,291.00	57.28
10 1990 099	OTHER - SCHOOL PLAY	2,000.00	2,000.00	1,648.60	82.43
10 4151 300	FEDERAL REAP G5	11,000.00	11,000.00	27,132.42	246.66
10 4158 500	TITLE I PART A (84.010)	22,507.00	22,507.00	22,507.00	100.00
10 4159 501	TITLE II PART A REAP (84.367A)	4,908.00	4,908.00	7,847.00	159.88
10 3129 702	OTHER RESTRICTED GRANTS IN AID	0.00	0.00	33,734.81	0.00 LINE ITEM
		1,254,645.00	1,254,645.00	1,306,094.16	100.35 \$ 0.07
1111	ELEMENTARY PROGRAM				
10 1111 000 110	REGULAR SALARY - ELEMENTARY	0.00	0.00	0.00	0.00
10 1111 000 111	CERTIFIED STAFF SALARY	263,000.00	263,000.00	271,906.98	103.39
10 1111 000 114	CLASSIFIED STAFF SALARY	15,600.00	15,600.00	4,990.65	31.99
10 1111 000 120	SUBSTITUTES - ELEMENTARY	3,000.00	3,000.00	4,995.00	166.50
10 1111 000 210	SOCIAL SECURITY	20,349.00	20,349.00	19,618.23	96.41
10 1111 000 220	RETIREMENT	6,280.00	6,280.00	7,145.24	113.78
10 1111 000 230	HEALTH INSURANCE	8,600.00	8,600.00	6,770.68	78.73
10 1111 000 240	WORKMENS COMPENSATION	7,000.00	7,000.00	6,887.00	98.39
10 1111 000 250	UNEMPLOYMENT INSURANCE	2,500.00	2,500.00	2,269.74	90.79
10 1111 000 315	REGISTRATION FEES - ELEMENTARY	0.00	0.00	110.00	0.00
10 1111 000 319	OTHER PROFESSIONAL SERVICES	2,500.00	2,500.00	374.05	14.96
10 1111 000 334	TRAVEL	500.00	500.00	266.70	53.34
10 1111 000 350	ADVERTISING	1,500.00	1,500.00	2,135.45	142.36
10 1111 000 399	LYCEUMS	730.00	730.00	774.90	106.15
10 1111 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	9,500.00	9,500.00	9,932.28	104.55
10 1111 024 410	SUPPLIES - MAIN SCHOOL FUNDRAISER	0.00	0.00	0.00	0.00
10 1111 024 411	NON-TECHNOLOGY SUPPLIES - FUNDRAISER	4,000.00	4,000.00	3,021.90	75.55
10 1111 098 411	NON-TECHNOLOGY SUPPLIES - FIELD TRIPS	0.00	0.00	220.02	0.00
10 1111 300 541	EQUIPMENT - COMPUTERS; FED REAP G5	7,700.00	7,700.00	26,974.99	83.78
					ADD EXTRA 8866.26 AND 11658 FOR ACCOUNTS PAYABLE
10 1111 501 319	OTHER PROF SERVICES - TITLE II PART A	2,500.00	2,500.00	5,472.39	218.90
10 1111 502 319	OTHER PROF SERVICES - TITLE II PART D	5,000.00	5,000.00	2,649.00	52.98
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR PROGRAM	0.00	0.00	2,700.00	0.00
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	0.00	0.00	194.15	0.00
10 1111 703 220	RETIREMENT - MENTOR PROGRAM	0.00	0.00	162.00	0.00
1111	ELEMENTARY PROGRAM	360,259.00	360,259.00	379,571.35	99.66
1121	MIDDLE SCHOOL PROGRAM				
10 1121 000 110	REGULAR SALARY - MIDDLE SCHOOL	0.00	0.00	0.00	0.00
10 1121 000 111	CERTIFIED STAFF SALARY	147,000.00	147,000.00	135,640.54	92.27
10 1121 000 112	INSTRUCTIONAL AIDES/PARA SALARY	0.00	0.00	276.26	0.00

10 1121 000 120	SUBSTITUTES - MIDDLE SCHOOL	3,000.00	3,000.00	4,420.00	147.33
10 1121 000 210	SOCIAL SECURITY	11,475.00	11,475.00	8,775.45	76.47
10 1121 000 220	RETIREMENT	8,820.00	8,820.00	8,136.93	92.26
10 1121 000 230	HEALTH INSURANCE	12,700.00	12,700.00	11,683.26	91.99
10 1121 000 319	OTHER PROFESSIONAL SERVICES	2,500.00	2,500.00	498.20	19.93
10 1121 000 334	TRAVEL	500.00	500.00	0.00	0.00
10 1121 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 1121 000 411	NON-TECHNOLOGY SUPPLIES	5,000.00	5,000.00	4,023.15	80.46
10 1121 300 541	EQUIPMENT - COMPUTERS; FED REAP G5	3,300.00	3,300.00	283.69	8.60
10 1121 702 119	OTHER COMP - CLSRM INNOV GRANT - TRAININ	0.00	0.00	2,448.00	0.00
10 1121 702 210	SOCIAL SECURITY - CLSRM INNOV GRANT	0.00	0.00	176.05	0.00
10 1121 702 220	RETIREMENT - CLSRM INNOV GRANT	0.00	0.00	146.89	0.00
10 1121 702 411	NON-TECHNOLOGY SUPPLIES - CLSRM INNOV GR	0.00	0.00	92.27	0.00
10 1121 702 412	TECHNOLOGY SUPPLIES - CLSRM INNOV GRANT	0.00	0.00	31,010.77	0.00
OVER DUE TO CLASSROOM INNOV GRANT; REV = EXP					
1121 MIDDLE SCHOOL PROGRAM		194,295.00	194,295.00	207,611.46	106.85
1273 TITLE 1					
10 1273 000 111	CERTIFIED STAFF SALARY	800.00	800.00	19,843.00	2,480.38
10 1273 000 210	SOCIAL SECURITY	70.00	70.00	1,901.57	2,716.53
10 1273 000 220	RETIREMENT	50.00	50.00	1,421.00	2,842.00
10 1273 000 230	HEALTH INSURANCE	0.00	0.00	70.70	0.00
10 1273 000 319	PROF SERVICES	80.00	80.00	25.00	31.25
10 1273 000 334	TRAVEL	100.00	100.00	0.00	0.00
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	150.00	150.00	328.43	218.95
10 1273 500 111	CERTIFIED STAFF SALARY	39,100.00	39,100.00	20,507.00	52.45
10 1273 500 210	SOCIAL SECURITY - TITLE I PART A	2,992.00	2,992.00	1,000.00	33.42
10 1273 500 220	RETIREMENT - TITLE I PART A	2,346.00	2,346.00	1,000.00	42.63
10 1273 500 230	HEALTH INSURANCE - TITLE I PART A	50.00	50.00	0.00	0.00
1273 TITLE 1		45,738.00	45,738.00	46,096.70	100.78
1293 CONTRACTS OUTSIDE STATE					
10 1293 000 372	TUTION-PAYMENT OUT OF STATE	720.00	720.00	528.72	73.43
10 1293 010 372	TUITION - ORTONVILLE	188,776.00	188,776.00	216,769.99	114.83
1293 CONTRACTS OUTSIDE STATE		189,496.00	189,496.00	217,298.71	114.67
1294 CONTRACTS-INSIDE STATE					27,802.71
10 1294 014 371	TUITION - MILBANK	20,166.00	20,166.00	27,320.05	135.48
1294 CONTRACTS-INSIDE STATE		20,166.00	20,166.00	27,320.05	135.48
2122 COUNSELING SERVICES					
10 2122 000 110	REGULAR SALARY - COUNSELING	0.00	0.00	(0.00)	0.00
10 2122 000 111	CERTIFIED STAFF SALARY	5,000.00	5,000.00	5,000.03	100.00
10 2122 000 210	SOCIAL SECURITY	383.00	383.00	327.21	85.43
10 2122 000 220	RETIREMENT	300.00	300.00	300.00	100.00
10 2122 000 230	HEALTH INSURANCE	420.00	420.00	352.07	83.83
10 2122 000 411	NON-TECHNOLOGY SUPPLIES	200.00	200.00	0.00	0.00
2122 COUNSELING SERVICES		6,303.00	6,303.00	5,979.31	94.86
2213 INST STAFF TRAINING (IN-SERV)					
10 2213 000 319	OTHER PROF SERVICES - STAFF MEETINGS	0.00	0.00	401.68	0.00
2213 INST STAFF TRAINING (IN-SERV)		0.00	0.00	401.68	0.00
2214 TITLE I PROFESSIONAL DEVELOPMENT SERVICE					
10 2214 151 110	REGULAR SALARY - FOCUS/MTSS FUNDS	0.00	0.00	144.00	0.00
10 2214 151 111	CERTIFIED STAFF SALARY	2,000.00	2,000.00	1,836.00	91.80
10 2214 151 210	SOCIAL SECURITY - FOCUS/MTSS FUNDS	160.00	160.00	142.32	88.95
10 2214 151 220	RETIREMENT - FOCUS/MTSS FUNDS	120.00	120.00	118.80	99.00
10 2214 151 319	OTHER PROF SERVICES - FOCUS/MTSS FUNDS	1,200.00	1,200.00	841.73	70.14
10 2214 151 410	SUPPLIES - FOCUS/MTSS FUNDS	0.00	0.00	0.00	0.00
10 2214 151 411	NON-TECHNOLOGY SUPPLIES	1,520.00	1,520.00	1,097.90	72.23
2214 TITLE I PROFESSIONAL DEVELOPMENT SERVICE		5,000.00	5,000.00	4,180.75	83.62
2222 LIBRARY SERVICES					
10 2222 000 110	REGULAR SALARY - LIBRARY	0.00	0.00	0.00	0.00
10 2222 000 119	OTHER COMPENSATION	4,000.00	4,000.00	4,200.73	105.02
10 2222 000 210	SOCIAL SECURITY - LIBRARY	310.00	310.00	278.10	89.71
10 2222 000 220	RETIREMENT - LIBRARY	0.00	0.00	240.33	0.00
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	440.00	440.00	2,786.22	633.23
2222 LIBRARY SERVICES		4,750.00	4,750.00	7,505.38	158.01
2227 TECHNOLOGY SERVICES					
10 2227 000 119	OTHER COMPENSATION	3,000.00	3,000.00	6,386.25	212.88
10 2227 000 210	SOCIAL SECURITY	230.00	230.00	459.08	199.60
10 2227 000 220	RETIREMENT	180.00	180.00	383.11	212.84
10 2227 000 230	HEALTH INSURANCE	0.00	0.00	0.00	0.00
10 2227 022 319	OTHER PROF SERVICES - OUTSOURCED TECH	10,000.00	10,000.00	12,283.94	122.84
2227 TECHNOLOGY SERVICES		13,410.00	13,410.00	19,512.38	145.51
OVER BUDGET DUE TO TRYING OUT NEW COMPANY AT THE BEGINNING OF THE YEAR AND IT DIDN'T WORK OUT					

5

2311	BOARD OF ED SERVICES				
10 2311 000 110	REGULAR SALARY - SCHOOL BOARD	0.00	0.00	0.00	0.00
10 2311 000 119	OTHER COMPENSATION	2,400.00	2,400.00	2,000.00	83.33
10 2311 000 210	SOCIAL SECURITY	190.00	190.00	153.00	80.53
10 2311 000 319	OTHER PROF SERVICES	0.00	0.00	0.00	0.00
10 2311 000 411	NON-TECHNOLOGY SUPPLIES	600.00	600.00	585.11	97.52
10 2311 000 640	DUES AND FEES	1,200.00	1,200.00	1,652.98	137.75
2311	BOARD OF ED SERVICES	4,390.00	4,390.00	4,391.09	100.02
2314	ELECTION SERVICE				
10 2314 000 319	PROFESSIONAL SERVICES - ELECTIONS	500.00	500.00	0.00	0.00
2314	ELECTION SERVICE	500.00	500.00	0.00	0.00
2315	LEGAL SERVICE				
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	500.00	5,241.33	1,048.27
2315	LEGAL SERVICE	500.00	500.00	5,241.33	1,048.27
2317	AUDIT SERVICE				4,741.33
10 2317 000 319	PROFESSIONAL SERVICES - AUDIT	18,000.00	18,000.00	0.00	0.00
2317	AUDIT SERVICE	18,000.00	18,000.00	0.00	0.00
2410	PRINCIPAL'S OFFICE				
10 2410 000 110	REGULAR SALARY - SUPT/PRINCIPAL	0.00	0.00	0.00	0.00
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	45,000.00	45,000.00	45,046.85	100.10
10 2410 000 210	SOCIAL SECURITY	3,443.00	3,443.00	2,948.24	85.63
10 2410 000 220	RETIREMENT	2,700.00	2,700.00	2,702.81	100.10
10 2410 000 230	HEALTH INSURANCE	3,780.00	3,780.00	3,168.54	83.82
10 2410 000 315	REGISTRATION FEES - SUPT/PRINCIPAL	100.00	100.00	120.00	120.00
10 2410 000 319	OTHER PROF SERVICES	1,000.00	1,000.00	0.00	0.00
10 2410 000 334	TRAVEL	1,000.00	1,000.00	1,064.75	106.48
10 2410 000 411	NON-TECHNOLOGY SUPPLIES	500.00	500.00	412.55	82.51
10 2410 000 640	DUES AND FEES	600.00	600.00	0.00	0.00
10 2410 703 334	TRAVEL - MENTOR PROGRAM	0.00	0.00	1,437.00	0.00
2410	PRINCIPAL'S OFFICE	58,123.00	58,123.00	56,900.74	97.90
2490	OTHER SUPPORT SERVICES-SCH ADM				
10 2490 000 319	MEDICAID CLAIMING FEE	0.00	0.00	46.64	0.00
2490	OTHER SUPPORT SERVICES-SCH ADM	0.00	0.00	46.64	0.00
2525	FINANCIAL ACCOUNTING SERVICES				
10 2525 000 110	FINANCIAL ACCOUNTING SERVICES - GD	3,000.00	3,000.00	3,000.00	100.00
10 2525 000 210	SOCIAL SECURITY	230.00	230.00	212.59	92.43
10 2525 000 220	RETIREMENT	180.00	180.00	180.00	100.00
2525	FINANCIAL ACCOUNTING SERVICES	3,410.00	3,410.00	3,392.59	99.49
2529	BUSINESS MANAGER				
10 2529 000 110	REGULAR SALARY - BUSINESS OFFICE	0.00	0.00	(0.00)	0.00
10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR	70,000.00	70,000.00	70,000.00	100.00
10 2529 000 114	CLASSIFIED STAFF SALARY - ADMIN ASSIST	19,800.00	19,800.00	18,831.22	95.11
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE	250.00	250.00	559.01	223.60
10 2529 000 190	OTHER SALARIES - ADMIN ASSISTANT	0.00	0.00	0.00	0.00
10 2529 000 210	SOCIAL SECURITY	6,890.00	6,890.00	6,299.09	91.42
10 2529 000 220	RETIREMENT	5,388.00	5,388.00	5,329.88	98.92
10 2529 000 230	HEALTH INSURANCE	100.00	100.00	106.60	106.60
10 2529 000 315	REGISTRATION FEES	200.00	200.00	100.00	50.00
10 2529 000 319	PROFESSIONAL SERVICES	3,800.00	3,800.00	4,153.00	109.29
10 2529 000 334	TRAVEL	1,000.00	1,000.00	1,494.32	149.43
10 2529 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 2529 000 411	NON-TECHNOLOGY SUPPLIES	1,800.00	1,800.00	2,927.97	162.67
10 2529 000 640	DUES AND FEES	500.00	500.00	429.00	85.80
2529	BUSINESS MANAGER	109,728.00	109,728.00	110,230.09	100.46
2549	OPERATION & MAINTENANCE OF PLANT				
10 2549 000 110	REGULAR SALARY - CUSTODIAN	0.00	0.00	0.00	0.00
10 2549 000 114	CLASSIFIED STAFF SALARY	32,000.00	32,000.00	36,710.30	114.72
10 2549 000 120	SUBSTITUTES	500.00	500.00	230.00	46.00
10 2549 000 130	OVERTIME SALARIES - CUSTODIAL	0.00	0.00	69.93	0.00
10 2549 000 210	SOCIAL SECURITY	2,487.00	2,487.00	2,582.74	103.85
10 2549 000 220	RETIREMENT	1,920.00	1,920.00	1,229.49	64.04
10 2549 000 230	HEALTH INSURANCE	4,230.00	4,230.00	2,117.93	50.07
10 2549 000 315	REGISTRATION FEES	130.00	130.00	0.00	0.00
10 2549 000 323	REPAIRS & MAINTENANCE	22,700.00	22,700.00	18,857.72	83.07
10 2549 000 329	PROPERTY INSURANCE	14,700.00	14,700.00	14,426.00	98.14
10 2549 000 334	TRAVEL	100.00	100.00	0.00	0.00
10 2549 000 340	COMMUNICATION	2,520.00	2,520.00	2,557.80	101.50
10 2549 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 2549 000 411	NON-TECHNOLOGY SUPPLIES	9,000.00	9,000.00	10,533.87	117.04
10 2549 000 413	MOTOR FUEL	0.00	0.00	91.79	0.00
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	11,000.00	11,000.00	12,823.46	116.58
10 2549 041 321	PUBLIC UTILITY SERVICE - WATER	3,700.00	3,700.00	2,914.24	78.76
10 2549 042 321	PUBLIC UTILITY SERVICE - HEAT	7,500.00	7,500.00	6,418.87	85.58
10 2549 043 321	PUBLIC UTILITY SERVICE - GARBAGE/RECYLCE	4,300.00	4,300.00	3,987.82	92.74
2549	OPERATION & MAINTENANCE OF PLANT	116,787.00	116,787.00	115,551.96	98.94
2552	VEHICLE OPERATION SERVICES				
10 2552 000 114	CLASSIFIED STAFF SALARY	3,210.00	3,210.00	3,547.31	110.51
10 2552 000 120	SUBSTITUTES - BUS DRIVER	150.00	150.00	0.00	0.00
10 2552 000 210	SOCIAL SECURITY - BUS DRIVER	250.00	250.00	271.27	108.51
10 2552 000 220	RETIREMENT - BUS DRIVER	0.00	0.00	0.60	0.00
10 2552 000 323	REPAIRS & MTNCE - VEHICLES	1,500.00	1,500.00	2,946.92	196.46 MORE REPAIRS FOR BUS THAN EST

10 2552 000 411	NON-TECHNOLOGY SUPPLIES	100.00	100.00	0.00	0.00	
10 2552 000 413	MOTOR FUEL	3,200.00	3,200.00	3,442.93	107.59	
2552	VEHICLE OPERATION SERVICES	8,410.00	8,410.00	10,209.03	121.39	
2555	CONTRACTED SERVICES					
10 2555 010 331	CONTRACTED BUS SERVICE - ORTONVILLE	34,000.00	34,000.00	43,005.02	126.49	DUE TO SIGNIFICANT INCREASE IN ORT TRANSPORTATION
10 2555 029 335	TRANSPORTATION-COMMON CARRIER - PRAIRIE	1,700.00	1,700.00	2,009.25	118.19	
2555	CONTRACTED SERVICES	35,700.00	35,700.00	45,014.27	126.09	
3600	WELFARE ACTIVITIES SERVICES					
10 3600 023 461	FOOD PURCHASES - LIONPACK PROGRAM	2,500.00	2,500.00	982.96	39.32	SAVE EXP DUE TO SHOPPING SAM'S CLUB, EXAMPLE, SAME AMOUNT OF KIDS SERVED
3600	WELFARE ACTIVITIES SERVICES	2,500.00	2,500.00	982.96	39.32	
6900	COMBINED ACTIVITIES					
10 6900 000 110	REGULAR SALARY - EXTRA CURRICULAR	0.00	0.00	0.00	0.00	
10 6900 000 119	OTHER COMPENSATION	4,500.00	4,500.00	5,941.50	132.03	
10 6900 000 210	SOCIAL SECURITY	350.00	350.00	389.39	111.25	
10 6900 000 220	RETIREMENT	270.00	270.00	235.52	87.23	
10 6900 000 319	OTHER PROF SERVICES	250.00	250.00	634.75	253.90	
10 6900 000 334	TRAVEL - EXTRA CURRICULAR	100.00	100.00	0.00	0.00	
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	100.00	100.00	148.00	148.00	
10 6900 098 319	OTHER PROF SERVICES - MISC FIELD TRIPS	4,000.00	4,000.00	6,208.07	155.20	
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PLAY	2,000.00	2,000.00	3,030.10	151.51	
6900	COMBINED ACTIVITIES	11,570.00	11,570.00	16,587.33	143.36	
8110	OPERATING TRANSFERS OUT					
10 8110 000 690	TRANSFERS OUT	45,610.00	45,610.00	22,068.29	0.00	PREK ONLY, NO FOOD SERVICE TXFR
8110	OPERATING TRANSFERS OUT	45,610.00	45,610.00	0.00	0.00	
10	GENERAL FUND	2,509,290.00	1,254,645.00	1,306,094.09	100.53	
21	CAPITAL OUTLAY FUND					
21 1110	AD VALOREM TAXES	119,800.00	119,800.00	113,211.27	94.50	\$6000 LESS IN REV
21 1111	MOBILE HOME TAXES	50.00	50.00	0.00	0.00	
21 1120	PRIOR YEARS' AD VALOREM TAXES	300.00	300.00	120.56	40.19	
21 1190	PENALTIES AND INTEREST ON TAX	100.00	100.00	83.36	83.36	
21 5110	OPERATING TRANSFERS IN	6,750.00	6,750.00	0.00	0.00	RESERVE USE
		127,000.00	127,000.00	113,415.19	89.30	1,358.92
2549	OPERATION & MAINTENANCE OF PLANT					
21 2549 000 323	REPAIRS & MTNCE	65,500.00	65,500.00	70,163.17	107.12	FIRE EXIT SIGNS DUE TO FIRE REPORT BILLBOARD COST HIGHER THAN EST & TELECOMM SYSTEM FOR SCHOOL NOT BUDGETED
21 2549 000 549	OTHER EQUIPMENT	6,000.00	6,000.00	13,858.68	230.98	
2549	OPERATION & MAINTENANCE OF PLANT	71,500.00	71,500.00	84,021.85	117.51	
5000	DEBT SERVICE					
21 5000 000 549	OTHER EQUIPMENT	3,500.00	3,500.00	4,128.42	117.95	XEROX EXP
5000	DEBT SERVICE	3,500.00	3,500.00	4,128.42	117.95	
8110	OPERATING TRANSFERS OUT					
21 8110 000 690	MISC OBJECTS	52,000.00	52,000.00	23,906.00	0.00	CAN USE LESS DUE TO GENERAL FUND ENDING REVENUES BEING HIGHER THAN EXPECTED.
8110	OPERATING TRANSFERS OUT	52,000.00	52,000.00	0.00	0.00	
21	CAPITAL OUTLAY FUND	127,000.00	127,000.00	112,056.27	79.36	
22	SPECIAL EDUCATION FUND					
22 1110	AD VALOREM TAXES	92,860.00	92,860.00	107,968.44	116.27	
22 1111	MOBILE HOME TAXES	50.00	50.00	0.00	0.00	
22 1120	PRIOR YEARS' AD VALOREM TAXES	400.00	400.00	144.13	36.03	
22 1190	PENALTIES AND INTEREST ON TAX	100.00	100.00	84.21	84.21	
22 1973	MEDICAID INDIRECT ADM SERVICES	120.00	120.00	67.00	55.83	
22 1990	OTHER	0.00	0.00	358.11	0.00	
22 4175	IDEA PART B 611 (CFDA 84.027)	22,644.00	22,644.00	22,644.00	100.00	
22 4186	IDEA PRESCHOOL 619 (CFDA 84.173)	486.00	486.00	0.00	0.00	
22 5110	OPERATING TRANSFERS IN	32,278.00	32,278.00	1,653.36	0.00	
22 1313 010	ORTONVILLE SCHOOL TUITION	35,000.00	35,000.00	32,088.01	91.68	
		183,938.00	183,938.00	165,007.26	88.81	0.00
1221	MILD TO MODERATE DISABILITY					
22 1221 000 110	REGULAR SALARY - SPECIAL ED	0.00	0.00	0.00	0.00	
22 1221 000 111	CERTIFIED STAFF SALARY	0.00	0.00	18,106.00	0.00	
22 1221 000 112	INSTRUCTIONAL AIDES/PARA SALARY	45,500.00	45,500.00	31,169.49	68.50	LESS PARA USE THIS YEAR THAN EST
22 1221 000 120	SUBSTITUTES	2,000.00	2,000.00	3,017.50	150.88	

22 1221 000 130	OVERTIME SALARIES - SPED	0.00	0.00	4.29	0.00	
22 1221 000 210	SOCIAL SECURITY	3,634.00	3,634.00	4,165.00	114.61	
22 1221 000 220	RETIREMENT	2,730.00	2,730.00	2,955.49	108.26	
22 1221 000 230	HEALTH INSURANCE	140.00	140.00	57.23	40.88	
22 1221 000 319	PROFESSIONAL SERVICES	200.00	200.00	316.19	158.10	
22 1221 000 334	TRAVEL	200.00	200.00	133.52	66.76	
22 1221 000 411	NON-TECHNOLOGY SUPPLIES	500.00	500.00	1,822.56	364.51	
22 1221 010 372	TUTION-ORTONVILLE	10,000.00	10,000.00	15,841.40	158.41	
22 1221 014 371	TUITION-MILBANK	15,000.00	15,000.00	0.00	0.00	NO MILBANK SPED COST
22 1221 600 111	CERTIFIED STAFF SALARY	34,230.00	34,230.00	20,644.00	60.31	
22 1221 600 210	SOCIAL SECURITY - IDEA PART B 611	2,619.00	2,619.00	1,000.00	38.18	
22 1221 600 220	RETIREMENT - IDEA PART B 611	2,054.00	2,054.00	1,000.00	48.69	
22 1221 600 230	HEALTH INSURANCE - IDEA PART B 611	30.00	30.00	(0.00)	(0.00)	
1221	MILD TO MODERATE DISABILITY	118,837.00	118,837.00	100,232.67	84.34	
1224	RESIDENTIAL PROGRAMS					
22 1224 000 373	ALL OTHER TUITION - RESIDENTIAL PROGRAM	22,000.00	22,000.00	25,070.25	113.96	
1224	RESIDENTIAL PROGRAMS	22,000.00	22,000.00	25,070.25	113.96	
2149	OTHER PSYCHOLOGICAL SERVICES					
22 2149 000 319	PROFESSIONAL SERVICES - PSYCHOLOGICAL	1,700.00	1,700.00	2,053.50	120.79	
2149	OTHER PSYCHOLOGICAL SERVICES	1,700.00	1,700.00	2,053.50	120.79	
2159	OTHER SPEECH PATHOLOGY & AUDIO					
22 2159 000 111	CERTIFIED STAFF SALARY	29,740.00	29,740.00	31,395.61	105.57	
22 2159 000 210	SOCIAL SECURITY	2,276.00	2,276.00	2,257.65	99.19	
22 2159 000 220	RETIREMENT	1,785.00	1,785.00	1,883.70	105.53	
22 2159 000 411	NON-TECHNOLOGY SUPPLIES	600.00	600.00	446.63	74.44	
2159	OTHER SPEECH PATHOLOGY & AUDIO	34,401.00	34,401.00	35,983.59	104.60	
2171	PHYSICAL THERAPY					
22 2171 000 319	OTHER PROF SERVICES - THERAPY	7,000.00	7,000.00	1,667.25	23.82	LESS STUDENTS IN THERAPY THAN IN PREVIOUS YEARS
2171	PHYSICAL THERAPY	7,000.00	7,000.00	1,667.25	23.82	
22	SPECIAL EDUCATION FUND	367,876.00	183,938.00	165,007.26	89.26	
24	PENSION FUND					
24 1110	AD VALOREM TAXES	9,320.00	9,320.00	8,605.99	92.34	
24 1111	MOBILE HOME TAXES	30.00	30.00	0.00	0.00	
24 1120	PRIOR YEARS' AD VALOREM TAXES	100.00	100.00	21.37	21.37	
24 1190	PENALTIES AND INTEREST ON TAX	50.00	50.00	15.27	30.54	RESERVE BALANCE USE
		9,500.00	9,500.00	8,642.63	90.98	\$(857.37)
1111	ELEMENTARY PROGRAM					
24 1111 000 220	RETIREMENT	9,500.00	9,500.00	9,500.00	100.00	
1111	ELEMENTARY PROGRAM	9,500.00	9,500.00	9,500.00	100.00	
24	PENSION FUND	19,000.00	9,500.00	9,500.00	95.49	
51	FOOD SERVICE FUND					
51 1610	SALES TO PUPILS	22,000.00	22,000.00	23,246.70	105.67	
51 1620	SALES TO ADULTS	3,300.00	3,300.00	4,025.74	121.99	
51 1920	CONTRIBUTIONS AND DONATIONS	0.00	0.00	265.00	0.00	
51 1990	OTHER	500.00	500.00	1,180.39	236.08	
51 3810	CASH REIMBURSEMENT - STATE	0.00	0.00	289.78	0.00	
51 4151	OTHER STATE REV.	100.00	100.00	0.00	0.00	
51 4810	FEDERAL REIMBURSEMENT	500.00	500.00	0.00	0.00	
51 4820	DONATED FOOD	100.00	100.00	0.00	0.00	
51 5110	OPERATING TRANSFERS IN	15,680.00	15,680.00	6,583.17	0.00	USE FUND BALANCE
51 4810 006	FEDERAL REIMBURSEMENT - F&R LUNCH PROG	29,000.00	29,000.00	38,459.77	132.62	
51 4810 007	FEDERAL REIMBURSEMENT - FFVP	4,500.00	4,500.00	5,304.28	117.87	
51 1610 008	SALES TO PUPILS - MILK SALES	1,300.00	1,300.00	1,305.75	100.44	
51 1620 102	SALES TO ADULTS - SFSP	0.00	0.00	543.00	0.00	
51 4810 102	FEDERAL REIMBURSEMENT - SFSP	0.00	0.00	3,830.53	0.00	ACCT REC FOR JUNE SFSP CLAIM \$3500 APPROX
		76,980.00	76,980.00	85,034.11	97.35	0.00
2562	FOOD SERVICE					
51 2562 000 110	REGULAR SALARY	0.00	0.00	0.00	0.00	
51 2562 000 114	CLASSIFIED STAFF SALARY	34,000.00	34,000.00	34,241.63	100.71	
51 2562 000 120	SUBSTITUTES	1,000.00	1,000.00	753.41	75.34	
51 2562 000 210	SOCIAL SECURITY	2,680.00	2,680.00	2,270.48	84.72	
51 2562 000 220	RETIREMENT	2,100.00	2,100.00	2,054.49	97.83	
51 2562 000 230	HEALTH INSURANCE	50.00	50.00	1,097.80	2,195.60	
51 2562 000 315	REGISTRATION FEES - FOOD SERVICE	100.00	100.00	0.00	0.00	
51 2562 000 319	PROFESSIONAL SERVICES	1,000.00	1,000.00	2,411.57	241.16	
51 2562 000 334	TRAVEL	100.00	100.00	611.44	611.44	

51 2562 000 410	SUPPLIES	0.00	0.00	(0.00)	0.00
51 2562 000 411	NON-TECHNOLOGY SUPPLIES	2,000.00	2,000.00	1,397.34	69.87
51 2562 000 461	FOOD PURCHASES - LUNCH	32,000.00	32,000.00	34,383.97	107.45
51 2562 000 462	COMMODITIES	1,750.00	1,750.00	1,193.70	68.21
51 2562 000 640	DUES AND FEES - MEMBERSHIP	200.00	200.00	251.00	125.50
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	0.00	0.00	2,406.06	0.00
51 2562 102 210	SOCIAL SECURITY - SFSP	0.00	0.00	173.01	0.00
51 2562 102 220	RETIREMENT - SFSP	0.00	0.00	144.36	0.00
51 2562 102 334	TRAVEL - SFSP	0.00	0.00	420.81	0.00
51 2562 102 350	ADVERTISING - SFSP	0.00	0.00	32.85	0.00
51 2562 102 461	FOOD PURCHASES - SFSP	0.00	0.00	1,190.19	0.00
2562 FOOD SERVICE		76,980.00	76,980.00	85,034.11	110.46

53 PRESCHOOL/OST FUND

53 1340	PRESCHOOL TUITION	4,000.00	4,000.00	6,240.00	156.00
53 1981	DAY CARE CENTER SERVICES	0.00	0.00	5,866.05	0.00 OST
53 1990	OTHER	200.00	200.00	162.00	81.00
53 5110	OPERATING TRANSFERS IN	29,930.00	29,930.00	29,507.63	0.00 7,439.34
53 1314 021	PRESCHOOL TUITION - HEADSTART TUITION	21,000.00	21,000.00	20,998.61	99.99
53 1990 024	OTHER - FUNDRAISING	0.00	0.00	7,577.00	0.00
		55,130.00	55,130.00	70,351.29	74.09

-NOTE- GENERAL FUND TXFR \$22,068.29; FUND BALANCE USE

1141 REGULAR PRESCHOOL

53 1141 000 111	CERTIFIED STAFF SALARY	35,500.00	35,500.00	35,500.00	100.00
53 1141 000 112	INSTRUCTIONAL AIDES/PARA SALARY	11,500.00	11,500.00	11,022.56	95.85
53 1141 000 120	SUBSTITUTES	500.00	500.00	897.50	179.50
53 1141 000 210	SOCIAL SECURITY	3,520.00	3,520.00	3,414.17	96.99
53 1141 000 220	RETIREMENT	2,760.00	2,760.00	2,791.36	101.14
53 1141 000 230	HEALTH INSURANCE	50.00	50.00	43.30	86.60
53 1141 000 334	TRAVEL	300.00	300.00	99.90	33.30
53 1141 000 410	SUPPLIES	0.00	0.00	0.00	0.00
53 1141 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	1,000.00	897.48	89.75
53 1141 024 411	NON-TECHNOLOGY SUPPLIES	0.00	0.00	7,478.48	0.00
1141 REGULAR PRESCHOOL		55,130.00	55,130.00	62,144.75	112.72

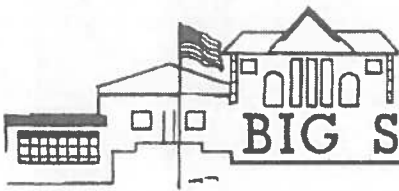
0.00

3900 OTHER COMMUNITY SERVICES

53 3900 000 111	CERTIFIED STAFF SALARY - OST	0.00	0.00	2,720.00	0.00
53 3900 000 119	OTHER COMPENSATION - OST	0.00	0.00	3,455.88	0.00
53 3900 000 210	SOCIAL SECURITY - OST	0.00	0.00	437.53	0.00
53 3900 000 220	RETIREMENT - OST	0.00	0.00	169.96	0.00
53 3900 000 319	OTHER PROF SERVICES - OST	0.00	0.00	442.00	0.00
53 3900 000 411	NON-TECHNOLOGY SUPPLIES - OST	0.00	0.00	981.17	0.00
3900 OTHER COMMUNITY SERVICES		0.00	0.00	8,206.54	0.00

53 PRESCHOOL/OST FUND

		110,260.00	55,130.00	70,351.29	128.00
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686 Walnut Street • Big Stone City, SD 57216 • 605-862-8108

BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal/Counselor
Rachelle Brown, Administrative Assistant

Wednesday, July 19, 2017

Subject: 2017FY Funds Transfer Amplification

Big Stone City School Board of Education-

Recommendation by the business manager to transfer the following funds from the general fund to the Preschool/OST Enterprise Fund, as already approved in the 2016-2017 budget.

Per the June 2017 Balance Sheet Report the following funds had a negative balance of:

Preschool Fund = (\$22,068.29)

Journal Entries:

Date	Account	Debit	Credit
6/30/2017	10 101		\$22,068.29
6/30/2017	10 8110 000 690	\$22,068.29	
6/30/2017	53 101	\$22,068.29	
6/30/2017	53 5110		\$22,068.29

Per SB131 the capital outlay fund flexibility can contribute up to 45% to the general fund. The recommendation by the business manager is to transfer \$44,430.

Journal Entries:

Date	Account	Debit	Credit
6/30/2017	10 101	\$44,430	
6/30/2017	10 5110		\$44,430
6/30/2017	21 8110 000 690	\$44,430	
6/30/2017	21 101		\$44,430

Please contact me if there are any questions.

Thank you,

Christopher J Folk
CEO/Business Manager
Big Stone City School District #25-1

Big Stone City School District #25-1
2017-2018 Proposed Budget and Means of Finance

REVENUES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise PreK / OST	Grand Total
Fund balance use	\$ 44,628.00	\$ 3,750.00	\$ 57,547.00	\$ 24,500.00			\$ 130,425.00
Ad Valorem Tax	\$ 375,264.00	\$ 130,450.00	\$ 95,797.00				\$ 601,511.00
Opt Out	\$ 250,000.00						\$ 250,000.00
Transfer In	\$ 82,700.00				\$ 20,521.00	\$ 27,567.00	\$ 130,788.00
All other local revenue	\$ 221,754.00		\$ 32,000.00		\$ 36,000.00	\$ 30,700.00	\$ 320,454.00
TOTAL LOCAL REVENUE	\$ 974,346.00	\$ 134,200.00	\$ 185,344.00	\$ 24,500.00	\$ 56,521.00	\$ 58,267.00	\$ 1,433,178.00
County Apportionment	\$ 4,100.00						\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 268,883.00						\$ 268,883.00
State Apportionment	\$ 1,000.00						\$ 1,000.00
Bank Franchise	\$ 10,000.00						\$ 10,000.00
All other state revenue	\$ 30,300.00						\$ 30,300.00
TOTAL STATE REVENUE	\$ 310,183.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,183.00
Grants-in-Aid	\$ 35,795.00		\$ 22,486.00		\$ 33,500.00	\$ 21,000.00	\$ 112,781.00
TOTAL FEDERAL REVENUE	\$ 35,795.00	\$ -	\$ 22,486.00	\$ -	\$ 33,500.00	\$ 21,000.00	\$ 112,781.00
TOTAL REVENUES	\$ 1,324,424.00	\$ 134,200.00	\$ 207,830.00	\$ 24,500.00	\$ 90,021.00	\$ 79,267.00	\$ 1,860,242.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 364,258.00	\$ 15,000.00		\$ 17,500.00			\$ 396,758.00
Middle School Programs	\$ 236,505.00			\$ 7,000.00			\$ 243,505.00
Title I	\$ 47,119.00						\$ 47,119.00
Tuition	\$ 219,717.00						\$ 219,717.00
Counseling	\$ 6,416.00						\$ 6,416.00
MTSS	\$ 5,000.00						\$ 5,000.00
Library	\$ 5,090.00						\$ 5,090.00
Technology	\$ 13,978.00						\$ 13,978.00
School Board	\$ 5,890.00						\$ 5,890.00
Audit	\$ 18,000.00						\$ 18,000.00
Administration & Offices	\$ 169,349.00						\$ 169,349.00
Operation & Maint.	\$ 120,431.00	\$ 119,200.00					\$ 239,631.00
Transportation	\$ 49,563.00						\$ 49,563.00
Extracurricular/Activities	\$ 11,820.00						\$ 11,820.00
Other Support Services	\$ 3,200.00						\$ 3,200.00
Mild/Moderate Dis.			\$ 164,093.00				\$ 164,093.00
Psychological Serv.			\$ 1,700.00				\$ 1,700.00
Speech Services			\$ 37,037.00				\$ 37,037.00
Therapy Services			\$ 5,000.00				\$ 5,000.00
Food Service Program	\$ 20,521.00				\$ 90,021.00		\$ 110,542.00
Preschool/Out Side of School Time (OST)	\$ 27,567.00					\$ 79,267.00	\$ 106,834.00
TOTAL EXPENSES	\$ 1,324,424.00	\$ 134,200.00	\$ 207,830.00	\$ 24,500.00	\$ 90,021.00	\$ 79,267.00	\$ 1,860,242.00

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	174,768.76	659,781.06
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	873.40
1140	UTILITY TAX	0.00	18,807.73
1190	PENALTIES AND INTEREST ON TAX	41.66	1,842.76
1313	TUITION OTHER LEAS OUT STATE	44,440.61	173,073.27
1510	INTEREST EARNED	182.46	9,073.85
1791	YEARBOOK SALES	90.00	630.00
1910	RENTALS	80.00	1,121.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	4,500.72
1941	LEAS WITHIN THE STATE	0.00	5,100.00
1950	REFUND OF PRIOR YEARS' EXPEND	0.00	59.46
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,168.50
1990	OTHER	1,446.00	16,321.38
2110	COUNTY APPORTIONMENT	26.15	4,726.32
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	21,069.00	250,519.00
3112	STATE APPORTIONMENT	0.00	5,830.49
3114	BANK FRANCHISE TAX	0.00	12,303.55
3125	MENTOR TEACHERS	2,700.00	4,617.00
3129	OTHER RESTRICTED GRANTS IN AID	2,689.45	33,734.81
4151	OTHER STATE REV.	21,493.42	27,132.42
4158	TITLE I PART A (84.010)	0.00	22,507.00
4159	TITLE II PART A REAP (84.367A)	0.00	7,847.00
4200	REVENUE IN LIEU OF TAXES	0.00	93.44
5110	OPERATING TRANSFERS IN	44,430.00	44,430.00
10	GENERAL FUND	313,457.51	1,306,094.16
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	27,541.27	113,211.27
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	120.56
1190	PENALTIES AND INTEREST ON TAX	7.36	83.36
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	27,548.63	113,415.19
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	26,485.86	107,968.44
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	144.13
1190	PENALTIES AND INTEREST ON TAX	7.08	84.21
1313	TUITION OTHER LEAS OUT STATE	5,466.16	32,088.01
1973	MEDICAID INDIRECT ADM SERVICES	0.00	67.00
1990	OTHER	0.00	358.11
4175	IDEA PART B 611 (CFDA 84.027)	0.00	22,644.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	31,959.10	163,353.90
Fund 24	PENSION FUND		
1110	AD VALOREM TAXES	0.00	8,605.99
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	21.37
1190	PENALTIES AND INTEREST ON TAX	0.00	15.27
24	PENSION FUND	0.00	8,642.63
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	1,294.60	24,552.45
1620	SALES TO ADULTS	773.30	4,568.74
1920	CONTRIBUTIONS AND DONATIONS	0.00	265.00
1990	OTHER	650.21	1,180.39
3810	CASH REIMBURSEMENT	289.78	289.78
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	8,439.87	47,594.58
4820	DONATED FOOD	4,867.06	4,867.06
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	16,314.82	83,318.00
Fund 53	PRESCHOOL/OST FUND		
1314	PRESCHOOL TUITION	0.00	20,998.61

BSCS Revenue Summary

Revenue	Monthly Activity	Balance @ EOM
1340 PRESCHOOL TUITION	270.00	6,240.00
1981 DAY CARE CENTER SERVICES	5,866.05	5,866.05
1990 OTHER	0.00	7,739.00
5110 OPERATING TRANSFERS IN	<u>22,068.29</u>	<u>22,068.29</u>
53 PRESCHOOL/OST FUND	<u>28,204.34</u>	<u>62,911.95</u>
Grand Total:	411,281.34	1,731,532.77

Big Stone City School District 25-1

BSCS Expenditure Summary

07/19/2017 05:01 PM

Regular; Processing Month 06/2017; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 312,845.01	\$ 1,306,094.09
21	CAPITAL OUTLAY FUND	\$ 46,004.69	\$ 132,580.27
22	SPECIAL EDUCATION FUND	\$ 28,624.37	\$ 165,007.26
24	PENSION FUND	\$ -	\$ 9,500.00
51	FOOD SERVICE FUND	\$ 17,948.32	\$ 85,034.11
53	PRESCHOOL/OST FUND	\$ 21,239.37	\$ 70,351.29
Grand Total:		\$ 415,003.76	\$ 1,756,909.02

Per Bank Statement	Ending- June 30, 2017	
MAIN Account		\$ 576,284.36
CD First State Bank; 1.9%; Maturity 3/10/2022		\$ 285,000.00
ADV PYMT & FLEX Account		\$ 6,037.00
STUDENT COUNCIL Account		\$ 1,115.19

2017FY SUMMARY YTD

	REVENUES	EXPENDITURES	+/- YTD
GENERAL FUND	\$ 1,306,094.16	\$ (1,306,094.09)	\$0.07
CAPITAL OUTLAY FUND	\$ 113,415.19	\$ (132,580.27)	(\$19,165.08)
SPECIAL EDUCATION FUND	\$ 163,353.90	\$ (165,007.26)	(\$1,653.36)
PENSION FUND	\$ 8,642.63	\$ (9,500.00)	(\$857.37)
FOOD SERVICE FUND	\$ 83,318.00	\$ (85,034.11)	(\$1,716.11)
PRESCHOOL FUND	\$ 62,911.95	\$ (70,351.29)	(\$7,439.34)

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

1110-24371 3D SECURITY, INC.

07/13/2017

(FIRE ALARM SYSTEM INSPECTION)

560.00 FIRE ALARM SYSTEM TESTING; PASSED

Vendor Name 3D SECURITY, INC.

560.00

6/30/17 ADVANCE PAYMENT FUND

06/30/2017

(SCHOOL CHECKING FUND)

165.00 LAWNCARE

(SCHOOL CHECKING FUND)

1.82 SCHOOL POSTAGE

Vendor Name ADVANCE PAYMENT FUND

166.82

2018FY DUES ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA

07/12/2017

(MEMBERSHIP DUES)

778.33 2018FY ASBSD DUES

Vendor Name ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA

778.33

JULY 2017-0001 BMO MASTERCARD

07/13/2017

(PCARD)

34.82 PCARD3 FLYING J FUEL - MTSS TRAINING

(PCARD)

11.70 PCARD3 CENEX FUEL - MTSS TRAINING

(PCARD)

12.76 PCARD3 CENEX FUEL - MTSS TRAINING

(PCARD)

38.61 PCARD3 FLYING J FUEL - MTSS TRAINING

(PCARD)

42.34 PCARD3 CLARK FUEL FUEL - MTSS TRAINING

(PCARD)

39.50 PCARD5 Macdaddy S Inc FUEL - TECH TRAINI

(PCARD)

21.29 PCARD6 APPLE ITUNES TECH G5

(PCARD)

3,745.00 PCARDC APPLE G5 TECH COMPUTERS

(PCARD)

1,339.00 PCARDC APPLE G5 TECH MAC SERVER

(PCARD)

3,656.00 PCARDC APPLE G5 TECH COMPUTERS

(PCARD)

104.97 PCARDC RURAL SOLUTIONS G5 TECH SUPPLIES

JUNE 30 20-0001 BMO MASTERCARD

06/30/2017

(PCARD)

20.00 PCARD1 MACDADDYS FUEL

(PCARD)

28.00 PCARD1 MACDADDYS FUEL

(PCARD)

18.00 PCARD1 MACDADDYS FUEL

(PCARD)

152.00 PCARD6 TRI-C SUMMER SCHOOL SUPPLIES

(PCARD)

225.53 PCARDC WASTE MANAGEMENT GARBAGE

(PCARD)

770.00 PCARDC Super 8 Motels SCHOOL PLAY LODGIN

(PCARD)

116.44 PCARDC AMAZON CUSTODIAL SUPPLIES

(PCARD)

30.43 PCARDC AMAZON OFFICE SUPPLIES

(PCARD)

63.05 PCARDC AMAZON OFFICE SUPPLIES

(PCARD)

69.04 PCARDC AMAZON CUSTODIAL SUPPLIES

(PCARD)

71.71 PCARDC AMAZON CUSTODIAL

(PCARD)

42.43 PCARDC AMAZON OFFICE

Invoice Number	Vendor Name	Invoice Date
(PCARD)		1,762.50 PCARDC RURAL SOLUTIONS TECH SERVICES
(PCARD)		195.98 PCARDC BEST WESTERN RAMKOTA BUSINESS MAN
(PCARD)		212.00 PCARDC Mid-American Research CUSTODIAL S
(PCARD)		457.00 PCARDC PRO IMAGE TEACHER APPREC
(PCARD)		194.46 PCARDC CENTURYLINK TELEPHONE
Vendor Name	BMO MASTERCARD	<u>13,474.56</u>

K-5 ZOO TRIP	BRAMBLE PARK ZOO	06/30/2017
(ZOO FIELD TRIP)		335.72 ELEM ZOO FIELD TRIP
PRESCHOOL	BRAMBLE PARK ZOO	06/30/2017
ZOO TRIP		
(ZOO FIELD TRIP)		91.56 PRESCHOOL ZOO FIELD TRIP
Vendor Name	BRAMBLE PARK ZOO	<u>427.28</u>

6/30/17	CASH-WA DISTRIBUTING	06/30/2017
(FOOD/CUSTODIAL SUPPLIES)		211.11 CUSTODIAL SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING	<u>211.11</u>

UTILITIES1-0079	CITY OF BIG STONE CITY	07/12/2017
(UTILITIES - 1952 BUILDING)		185.68 ELECTRIC
(UTILITIES - 1952 BUILDING)		42.05 WATER & SEWER CHARGES
UTILITIES2-0079	CITY OF BIG STONE CITY	07/12/2017
(UTILITIES - 1900 BUILDING)		366.39 ELECTRIC
(UTILITIES - 1900 BUILDING)		82.06 WATER & SEWER CHARGES
UTILITIES3-0079	CITY OF BIG STONE CITY	07/12/2017
(UTILITIES - GYM)		297.42 ELECTRIC
(UTILITIES - GYM)		241.87 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	<u>1,215.47</u>

6/30/17 STMT	GRANT COUNTY REVIEW	06/30/2017
(ADVERTISING)		87.12 JUNE 20 2017 SCHOOL BOARD PROCEEDINGS
(ADVERTISING)		133.68 2018FY PROPOSED BUDGET
Vendor Name	GRANT COUNTY REVIEW	<u>220.80</u>

5/30/17	HARTMAN'S SUPERVALU FOODS	06/30/2017
(FOOD PURCHASES/SUPPLIES)		7.99 CUSTODIAL SUPPLIES
Vendor Name	HARTMAN'S SUPERVALU FOODS	<u>7.99</u>

JULY 2017-0001	PAYSTUBZ.COM	07/12/2017
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Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(TIME CLOCK SERVICE)		42.00 TIME CLOCK SERVICE
Vendor Name	PAYSTUBZ.COM	
		42.00

MAY 2017 RIDES	PRAIRIE FIVE RIDES	06/30/2017
EOY		
(TRANSPORTATION)		146.25 MAY 2017; 195 RIDES
Vendor Name	PRAIRIE FIVE RIDES	
		146.25

7493	RURAL SOLUTIONS INC	06/30/2017
(TECHNOLOGY SERVICES)		600.00 TECHNOLOGY SERVICES
Vendor Name	RURAL SOLUTIONS INC	
		600.00

2018FY DUES	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	07/12/2017
(MEMBERSHIP & DUES)		435.00 MEMBERSHIP DUES
Vendor Name	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	
		435.00

MARCH 2017	SD DEPARTMENT OF HEALTH	06/30/2017
SERV		
(HEALTH SERVICES)		72.80 NURSE SERVICES
(HEALTH SERVICES)		31.20 NURSE SERVICES
Vendor Name	SD DEPARTMENT OF HEALTH	
		104.00

2018FY	SD TEACHER PLACEMENT CENTER	07/12/2017
(MEMBERSHIP DUES & FEES)		420.00 TEACHER PLACEMENT MEMBERSHIP DUES
Vendor Name	SD TEACHER PLACEMENT CENTER	
		420.00

2018FY	SOFTWARE UNLIMITED INC	07/10/2017
(ACCOUNTING SOFTWARE)		3,000.00 ANNUAL FEES FOR SOFTWARE
Vendor Name	SOFTWARE UNLIMITED INC	
		3,000.00

JULY 2017	SOUTH DAKOTA UNITED SCHOOLS	07/10/2017
	ASSOCIATION	
(MEMBERSHIP DUES)		450.00 2018FY ANNUAL MEMBERSHIP DUES
Vendor Name	SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION	
		450.00

JUNE 2017	TRI STATE WATER INC	06/30/2017
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Invoice Number	Vendor Name	Invoice Date	Amount	Description
(WATER SERVICE)			112.60	WATER SERVICE
Vendor Name	TRI STATE WATER INC			
			<u>112.60</u>	
122257	TUBBS OF SOFT WATER INC	07/10/2017	264.00	YEARLY SOFTENER RENTAL
(SOFTENER RENTAL)				
Vendor Name	TUBBS OF SOFT WATER INC			
			<u>264.00</u>	
6096	WINDOW PLACE LLC, THE	07/13/2017	530.61	KITCHEN WINDOW
(BUILDING CONSTRUCTION)				
Vendor Name	WINDOW PLACE LLC, THE			
			<u>530.61</u>	
2018FY WORK COMP	WORKERS COMP FUND	07/12/2017	5,651.00	2018FY WORK COMP EST
(MEMBERSHIP DUES)				
Vendor Name	WORKERS COMP FUND			
			<u>5,651.00</u>	
Fund Number	10		<u>28,817.82</u>	
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
JULY 2017	ADVANCE PAYMENT FUND			
(BUILDING MAINTENANCE)				
(BUILDING MAINTENANCE)				
Vendor Name	ADVANCE PAYMENT FUND			
			<u>415.00</u>	
JULY 2017	ATHEY, ELMER	07/10/2017	49.50	CO PAINTING PROJ
(BUILDING MAINTENANCE)				
JULY 2017 2	ATHEY, ELMER	07/10/2017	49.50	CO PAINTING PROJ
(BUILDING MAINTENANCE)				
JULY 2017 4	ATHEY, ELMER	07/10/2017	532.50	CO PAINTING PROJ
(BUILDING MAINTENANCE)				
Vendor Name	ATHEY, ELMER			
			<u>631.50</u>	
JULY 2017	BARRS/CONROY ELECTRIC INC	07/13/2017	2,928.67	LED HALLWAY LIGHTING
(MAINTENANCE & SUPPLIES)				
Vendor Name	BARRS/CONROY ELECTRIC INC			
			<u>2,928.67</u>	
JULY 2017-0001	BMO MASTERCARD	07/13/2017	36.76	PCARD3 TARGET MATH CURRICULUM SUPPLIES
(PCARD)				
(PCARD)				

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(PCARD)			49.80	PCARDC BREWSTERS CO WALL CEILING PROJ
(PCARD)			930.09	PCARDC BREWSTERS CO WALL CEILING PROJ
(PCARD)			272.58	PCARDC AMAZON MATH CURRICULUM
JUNE 30 20-0001	BMO MASTERCARD	06/30/2017		
(PCARD)			391.64	PCARDC XEROX COPY MACHINE
(PCARD)			463.87	PCARDC XEROX COPY MACHINE
(PCARD)			600.00	PCARDC PRO IMAGE CO BILLBOARD PROJ
Vendor Name	BMO MASTERCARD		<u>2,946.82</u>	
STOVE PART (FOOD/CUSTODIAL SUPPLIES)	CASH-WA DISTRIBUTING	07/12/2017	183.68	KITCHEN STOVE PARTS
Vendor Name	CASH-WA DISTRIBUTING		<u>183.68</u>	
JULY 2017 (REIMBURSEMENT)	LESTER, DAN	07/10/2017	49.50	CO PAINTING PROJ
Vendor Name	LESTER, DAN		<u>49.50</u>	
Fund Number 21			<u>7,155.17</u>	
Checking Account ID 1	Fund Number 22			SPECIAL EDUCATION FUND
OT 1705754 (SPED TUITION)	CHILDREN'S HOME SOCIETY	06/30/2017	364.00	MAY 2017 OT SERVICES
Vendor Name	CHILDREN'S HOME SOCIETY		<u>364.00</u>	
Fund Number 22			<u>364.00</u>	
Checking Account ID 1	Fund Number 51			FOOD SERVICE FUND
JUNE 2017 4 (REIMBURSEMENT)	ANDERSON, SHELLY	06/30/2017	70.00	KITCHEN SUPPLIES
Vendor Name	ANDERSON, SHELLY		<u>70.00</u>	
13930 (MAINTENANCE & SUPPLIES)	BARRS/CONROY ELECTRIC INC	06/30/2017	104.59	KITCHEN LIGHTING FOOD INSPECTION
13939 (MAINTENANCE & SUPPLIES)	BARRS/CONROY ELECTRIC INC	06/30/2017	687.99	KITCHEN EXHAUST FAN MAINT
Vendor Name	BARRS/CONROY ELECTRIC INC		<u>792.58</u>	
JUNE 30 20-0001 (PCARD)	BMO MASTERCARD	06/30/2017	289.58	PCARDC PAN O GOLD FOOD PURCHASES

07/17/2017 12:46 PM

Posted - All; Batch Description JULY 27 2017 AP BSCS SCHOOL BOARD CHECKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Vendor Name	BMO MASTERCARD	
		289.58
6/30/17	CASH-WA DISTRIBUTING	06/30/2017
(FOOD/CUSTODIAL SUPPLIES)		658.01 SFSP FOOD
(FOOD/CUSTODIAL SUPPLIES)		13.42 KITCHEN SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING	
		671.43
5/30/17	HARTMAN'S SUPERVALU FOODS	06/30/2017
(FOOD PURCHASES/SUPPLIES)		373.48 SFSP FOOD
(FOOD PURCHASES/SUPPLIES)		16.04 KITCHEN SUPPLIES
6/30/17	HARTMAN'S SUPERVALU FOODS	06/30/2017
(FOOD PURCHASES/SUPPLIES)		158.70 SFSP FOOD
Vendor Name	HARTMAN'S SUPERVALU FOODS	
		548.22
JUNE 2017	PAN-O-GOLD BAKING CO.	06/30/2017
(BREAD PURCHASE)		159.01 FOOD PURCHASES
Vendor Name	PAN-O-GOLD BAKING CO.	
		159.01
6/30/17	SCHOOL NUTRITION ASSOCIATION OF SD	06/30/2017
(ANNAUL CONFERENCE)		50.00 SNA NRA CERTIFICATION (S ANDERSON)
Vendor Name	SCHOOL NUTRITION ASSOCIATION OF SD	
		50.00
PROCURE AD	WATERTOWN PUBLIC OPINION	06/30/2017
(ADVERTISING)		417.75 PROCUREMENT AD FOR 7 DISTRICTS
Vendor Name	WATERTOWN PUBLIC OPINION	
		417.75
Fund Number	51	2,998.57
Checking Account ID	1	Fund Number 53 PRESCHOOL FUND
JUNE 2017 OST	AKER, ALYSSA	06/30/2017
(OST)		189.00 OST SUBS
Vendor Name	AKER, ALYSSA	
		189.00
JULY 2017 3	ATHEY, ELMER	07/10/2017
(BUILDING MAINTENANCE)		425.00 OST CEILING AND BATH FAN; GRANT
Vendor Name	ATHEY, ELMER	
		425.00
13929	BARRS/CONROY ELECTRIC INC	07/10/2017
(MAINTENANCE & SUPPLIES)		513.00 OST OUTLETS AND PLATES; GRANT

07/17/2017 12:46 PM

Posted - All; Batch Description JULY 27 2017 AP BSCS SCHOOL BOARD CHECKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Description	Amount	Detail Description
	BARRS/CONROY ELECTRIC INC			513.00	
JUNE 30 20-0001	BMO MASTERCARD	06/30/2017	(PCARD)	23.06	PCARDC BREWSTERS PRESCHOOL SANDBOX REPAI
			(PCARD)	3.36	PCARDC AMAZON OST
	BMO MASTERCARD			26.42	
6/30/17	HARTMAN'S SUPERVALU FOODS	06/30/2017	(FOOD PURCHASES/SUPPLIES)	88.02	OST SUPPLIES
	HARTMAN'S SUPERVALU FOODS			88.02	
JUNE 2017 OST	KELLY, JANELLE	06/30/2017	(REIMBURSEMENT)	83.00	OST SUBS
	KELLY, JANELLE			83.00	
OST FENCE	LESTER'S LANDSCAPE & TILE	07/14/2017	(SCHOOL GROUNDS)	3,755.65	OST FENCE
	LESTER'S LANDSCAPE & TILE			3,755.65	
OST & PREK	LESTER, ANNE	07/13/2017	(REIMBURSEMENT)	103.95	PREK SUPPLIES
			(REIMBURSEMENT)	565.11	OST SUPPLIES
	LESTER, ANNE			669.06	
JUNE 20 OST	MILL THEATRE	06/30/2017	(FIELD TRIP)	112.00	MOVIE DAY
	MILL THEATRE			112.00	
JULY 2017	RICK, MOLLY	07/12/2017	(OST SUB)	29.25	OST SUB
JULY 2017 OST	RICK, MOLLY	07/10/2017	(OST SUB)	47.25	OST SUB
JULY 2017 OST 2	RICK, MOLLY	07/17/2017	(OST SUB)	45.00	OST SUB
	RICK, MOLLY			121.50	
JUNE 2017 OST	SEIDELL, MCKENZIE	06/30/2017			

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(OST)		145.00 OST SUBS
Vendor Name	SEIDELL, MCKENZIE	
		145.00
JULY 2017 OST	SWENSON, MONTANA	07/10/2017
(OST SUB)		47.25 OST SUB
JULY 2017 OST 2	SWENSON, MONTANA	07/17/2017
(OST SUB)		110.25 OST SUB
Vendor Name	SWENSON, MONTANA	
		157.50
Fund Number	53	6,285.15
Checking Account ID	1	45,620.71

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY										1,215.85	
	GROSS:	1,435.33	1,435.33	0.00	1,435.33	1,435.33	1,713.12	1,713.12	1,713.12	1,610.33		
1,713.12	EMPLOYEE:	(71.45)	(38.23)	0.00	(88.99)	(20.81)	(102.79)				(175.00)	0.00
	EMPLOYER:				88.99	20.81	102.79	0.00	0.00	0.00	517.94	0.00
ANDESHE	ANDERSON, SHELLY										2,580.86	
	GROSS:	3,393.91	0.00	0.00	3,393.91	3,393.91	4,239.39	4,239.39	4,239.39	3,985.03		
4,239.39	EMPLOYEE:	(405.20)	0.00	0.00	(210.42)	(49.21)	(254.36)				(739.34)	0.00
	EMPLOYER:				210.42	49.21	254.36	0.00	0.00	0.00	351.20	0.00
ATHECHA	ATHEY, CHARLOTTE										0.00	
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	1.20	0.00
BERDAMB	BERDAN, AMBER										2,819.81	
	GROSS:	3,678.22	3,678.22	0.00	3,678.22	3,678.22	3,913.00	3,913.00	3,913.00	3,678.22		
3,913.00	EMPLOYEE:	(365.90)	(158.22)	0.00	(228.05)	(53.33)	(234.78)				(52.91)	0.00
	EMPLOYER:				228.05	53.33	234.78	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI										2,436.01	
	GROSS:	3,089.52	3,089.52	0.00	3,189.52	3,189.52	4,166.95	4,092.03	4,092.03	3,842.01		
4,192.03	EMPLOYEE:	(277.60)	(126.73)	0.00	(197.75)	(46.25)	(250.02)				(657.67)	0.00
	EMPLOYER:				197.75	46.25	250.02	0.00	0.00	0.00	355.85	0.00
BROWRAC	BROWN, RACHELLE										1,129.34	
	GROSS:	1,322.96	1,322.96	0.00	1,322.96	1,322.96	1,450.00	1,450.00	1,450.00	1,363.00		
1,450.00	EMPLOYEE:	(60.21)	(32.21)	0.00	(82.02)	(19.18)	(87.00)				(40.04)	0.00
	EMPLOYER:				82.02	19.18	87.00	0.00	0.00	0.00	1.20	0.00
CHINMAR	CHINDVALL, MARILYN										2,603.28	
	GROSS:	3,615.20	3,615.20	0.00	3,675.20	3,675.20	4,452.77	4,452.77	4,452.77	4,125.60		
4,452.77	EMPLOYEE:	(500.78)	(205.39)	0.00	(227.86)	(53.29)	(267.17)				(595.00)	0.00
	EMPLOYER:				227.86	53.29	267.17	0.00	0.00	0.00	355.20	0.00
COOPNIC	COOPER, NICHOLE M										1,502.38	
	GROSS:	1,656.74	0.00	0.00	1,656.74	1,656.74	1,812.83	1,812.83	1,812.83	1,704.06		
1,812.83	EMPLOYEE:	(27.62)	0.00	0.00	(102.72)	(24.02)	(108.77)				(47.32)	0.00
	EMPLOYER:				102.72	24.02	108.77	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER										2,030.61	
	GROSS:	2,508.64	2,508.64	0.00	2,508.64	2,508.64	2,879.18	2,879.18	2,879.18	2,706.43		
2,879.18	EMPLOYEE:	(190.46)	(95.65)	0.00	(155.54)	(36.38)	(172.75)				(197.79)	0.00
	EMPLOYER:				155.54	36.38	172.75	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J										3,890.96	
	GROSS:	5,133.33	0.00	0.00	5,383.33	5,383.33	5,833.33	5,583.33	5,583.33	5,233.33		
5,833.33	EMPLOYEE:	(584.17)	0.00	0.00	(333.77)	(78.06)	(600.00)				(346.37)	0.00
	EMPLOYER:				333.77	78.06	450.00	0.00	0.00	0.00	5.20	0.00
GIMMMIK	GIMMESTAD, MIKALA										636.04	
	GROSS:	749.08	0.00	0.00	749.08	749.08	0.00	749.08	749.08	749.08		
749.08	EMPLOYEE:	(55.74)	0.00	0.00	(46.44)	(10.86)	0.00				0.00	0.00
	EMPLOYER:				46.44	10.86	0.00	0.00	0.00	0.00	0.00	0.00
GRUNJUL	GRUND, JULIE										2,036.03	
	GROSS:	2,343.90	0.00	0.00	2,343.90	2,343.90	2,635.00	2,635.00	2,635.00	2,476.90		
2,635.00	EMPLOYEE:	(128.56)	0.00	0.00	(145.32)	(33.99)	(158.10)				(133.00)	0.00
	EMPLOYER:				145.32	33.99	158.10	0.00	0.00	0.00	1.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
HAGGSHE	HAGGERTY, SHELLEY											
												3,211.00
	GROSS:	3,980.86	0.00	0.00	3,980.86	3,980.86	4,751.55	4,751.55	4,751.55	4,466.46		
4,751.55	EMPLOYEE:	(428.28)	0.00	0.00	(246.81)	(57.72)	(285.09)				(522.65)	0.00
	EMPLOYER:				246.81	57.72	285.09	0.00	0.00	0.00	351.20	0.00
HALVKAR	HALVORSON, KAREN											
												1,061.94
	GROSS:	1,149.90	0.00	0.00	1,149.90	1,149.90	0.00	1,149.90	1,149.90	1,149.90		
1,149.90	EMPLOYEE:	0.00	0.00	0.00	(71.29)	(16.67)	0.00				0.00	0.00
	EMPLOYER:				71.29	16.67	0.00	0.00	0.00	0.00	0.00	0.00
HUEBAMB	HUEBNER, AMBER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												3,461.10
	GROSS:	4,428.69	4,428.69	0.00	4,636.69	4,636.69	4,962.33	4,759.26	4,967.26	4,461.52		
4,967.26	EMPLOYEE:	(427.85)	(185.04)	0.00	(287.47)	(67.23)	(297.74)				(240.83)	0.00
	EMPLOYER:				287.47	67.23	297.74	0.00	0.00	0.00	5.85	0.00
KAMPCAR	KAMPEN, CARISSA											
												206.82
	GROSS:	223.96	223.96	0.00	223.96	223.96	238.26	238.26	238.26	223.96		
238.26	EMPLOYEE:	0.00	0.00	0.00	(13.89)	(3.25)	(14.30)				0.00	0.00
	EMPLOYER:				13.89	3.25	14.30	0.00	0.00	0.00	1.20	0.00
KENDASH	KENDALL, ASHLEY											
												3,154.13
	GROSS:	4,121.54	4,121.54	0.00	4,121.54	4,121.54	3,978.67	3,978.67	3,978.67	3,739.95		
3,978.67	EMPLOYEE:	(458.61)	(193.50)	0.00	(255.54)	(59.76)	(238.72)				381.59	0.00
	EMPLOYER:				255.54	59.76	238.72	0.00	0.00	0.00	(348.80)	0.00
LESTANN	LESTER, ANNE M											
												4,475.21
	GROSS:	5,545.42	0.00	0.00	5,545.42	5,545.42	5,899.38	5,899.38	5,899.38	5,545.42		
5,899.38	EMPLOYEE:	(645.98)	0.00	0.00	(343.82)	(80.41)	(353.96)				0.00	0.00
	EMPLOYER:				343.82	80.41	353.96	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,650.24
	GROSS:	1,980.63	0.00	0.00	1,980.63	1,980.63	2,532.50	2,532.50	2,532.50	2,380.55		
2,532.50	EMPLOYEE:	(178.87)	0.00	0.00	(122.80)	(28.72)	(151.95)				(399.92)	0.00
	EMPLOYER:				122.80	28.72	151.95	0.00	0.00	0.00	351.20	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,396.39
	GROSS:	2,997.04	0.00	0.00	3,097.04	3,097.04	3,335.66	3,335.66	3,335.66	3,035.52		
3,335.66	EMPLOYEE:	(363.72)	0.00	0.00	(192.02)	(44.91)	(200.14)				(138.48)	0.00
	EMPLOYER:				192.02	44.91	200.14	0.00	0.00	0.00	5.20	0.00
RABEAND	RABE, ANDRIA											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
												2,353.45
	GROSS:	3,317.89	0.00	0.00	3,317.89	3,317.89	3,529.67	3,529.67	3,529.67	3,317.89		
3,529.67	EMPLOYEE:	(430.08)	0.00	0.00	(205.71)	(48.11)	(211.78)				(280.54)	0.00
	EMPLOYER:				205.71	48.11	211.78	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												1,949.29
	GROSS:	2,416.94	2,416.94	0.00	2,616.94	2,616.94	3,319.00	3,119.00	3,119.00	2,919.86		
3,319.00	EMPLOYEE:	(176.71)	(90.74)	0.00	(162.25)	(37.95)	(199.14)				(702.92)	0.00
	EMPLOYER:				162.25	37.95	199.14	0.00	0.00	0.00	355.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
SPETSHA	SPETH, SHAWNA											
												788.80
	GROSS:	854.15	0.00	0.00	854.15	854.15	908.67	908.67	908.67	854.15		
908.67	EMPLOYEE:	0.00	0.00	0.00	(52.96)	(12.39)	(54.52)				0.00	0.00
	EMPLOYER:				52.96	12.39	54.52	0.00	0.00	0.00	1.20	0.00
STEWIDIA	STEWART, DIANE											
												2,747.58
	GROSS:	3,418.79	0.00	0.00	3,588.79	3,588.79	3,853.93	3,650.03	3,853.93	3,418.79		
3,853.93	EMPLOYEE:	(376.99)	0.00	0.00	(222.50)	(52.04)	(231.24)				(223.58)	0.00
	EMPLOYER:				222.50	52.04	231.24	0.00	0.00	0.00	5.20	0.00
STREMAR	STREI, MARLA R											
												3,893.39
	GROSS:	4,487.40	0.00	0.00	4,704.07	4,704.07	5,004.33	4,487.40	5,004.33	4,487.40		
5,004.33	EMPLOYEE:	(234.15)	0.00	0.00	(291.65)	(68.21)	(300.26)				(216.67)	0.00
	EMPLOYER:				291.65	68.21	300.26	0.00	0.00	0.00	5.20	0.00
TRAURUT	TRAUTNER, RUTH											
												1,006.45
	GROSS:	1,157.90	0.00	0.00	1,157.90	1,157.90	0.00	1,157.90	1,157.90	1,157.90		
1,157.90	EMPLOYEE:	(62.67)	0.00	0.00	(71.79)	(16.79)	0.00				0.00	0.00
	EMPLOYER:				71.79	16.79	0.00	0.00	0.00	0.00	0.00	0.00
VANLAMY	VANLITH, AMY M											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal:												
					Female: 27	Male: 2	Total: 29			Net:		55,347.78
	GROSS:	69,127.94	26,841.00	0.00	70,432.61	70,432.61	75,409.52	77,137.58	78,066.41	72,753.26		
78,616.41	EMPLOYEE:	(6,451.80)	(1,125.71)	0.00	(4,366.82)	(1,021.28)	(4,774.58)				(5,528.44)	0.00
	EMPLOYER:				4,366.82	1,021.28	4,624.58	0.00	0.00	0.00	2,327.64	0.00

25

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 00	GENERAL LONG-TERM LIABILITIES			
<u>Current Assets</u>				
00 101	CASH	0.00	0.00	0.00
	Current Assets Subtotal:	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources:		0.00	0.00	0.00
<u>Current Liabilities</u>				
00 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
00 509	OTHER LONG-TERM LIABILITIES	5,145.07	0.00	5,145.07
00 705	INVESTMENT IN GEN FIXED ASSETS	(5,145.07)	0.00	(5,145.07)
00 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		0.00	0.00	0.00

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10	GENERAL FUND			
<u>Current Assets</u>				
10 101	CASH	161,068.20	123,668.26	284,736.46
10 102	PETTY CASH	0.00	0.00	0.00
10 103	CASH CHANGE	0.00	0.00	0.00
10 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
10 110	TAXES RECEIVABLE - CURRENT	334,063.44	(164,075.87)	169,987.57
10 112	TAXES RECEIVABLE - DELINQUENT	7,532.23	0.00	7,532.23
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 130	DUE FROM FOOD SERVICE FUND	0.00	0.00	0.00
10 131	DUE FROM CAPITAL OUTLAY FUND	3,230.10	0.00	3,230.10
10 140	DUE FROM _____ GOVERNMENT	19,527.90	0.00	19,527.90
10 180	INVESTMENTS	285,000.00	0.00	285,000.00
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
Current Assets Subtotal:		814,414.87	(40,407.61)	774,007.26
Total Assets and Deferred Outflows of Resources:		814,414.87	(40,407.61)	774,007.26

Current Liabilities

10 402	ACCOUNTS PAYABLE	(49.80)	15,291.68	15,241.88
10 404	CONTRACTS PAYABLE	429.36	84,813.77	85,243.13
10 450	SIT PAYABLE	0.00	0.00	0.00
10 450 000	PAYROLL DEDUCTION/COMPUTER	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 006	PR DEDUCTION/CAPITOL AMERICAN	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
10 453 017	PR DEDUCTION/AFLAC/FLEX PAYABL	0.00	0.00	0.00
10 453 028	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 456	PR DEDUCTION	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,033.63)	13,981.76	12,948.13
10 457 018	CHILD CARE	0.00	0.00	0.00
10 457 019	BENEFITS PAYABLE UNRE-INS.	0.00	0.00	0.00
10 458	LIFE PAYABLE	0.00	0.00	0.00
10 474	DEFERRED REVENUE	0.00	0.00	0.00
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	133,161.60	(133,161.60)	0.00
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	250,438.53	(30,914.27)	219,524.26
Current Liabilities Subtotal:		383,013.08	(49,988.66)	333,024.42

Balance Sheet
Period Ending: June 2017
Annual; Processing Month 06/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<u>Other Liabilities</u>				
10 603	ENCUMBRANCES	0.00	0.00	0.00
10 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
10 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 <u>Fund Balance</u>				
10 704 005	UNDESIGNATED FUND BALANCE	0.00	0.00	0.00
10 710	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	427,408.79	9,581.05	436,989.84
	Fund Balance Subtotal:	<u>431,401.79</u>	<u>9,581.05</u>	<u>440,982.84</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>814,414.87</u>	<u>(40,407.61)</u>	<u>774,007.26</u>

Balance Sheet
 Period Ending: June 2017
 Annual; Processing Month 06/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	1,591.69	(31.63)	1,560.06
	Current Assets Subtotal:	1,591.69	(31.63)	1,560.06
Total Assets and Deferred Outflows of Resources:		1,591.69	(31.63)	1,560.06
<u>Current Liabilities</u>				
11 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Other Liabilities</u>				
11 603	ENCUMBRANCES	0.00	0.00	0.00
11 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	1,591.69	(31.63)	1,560.06
	Fund Balance Subtotal:	1,591.69	(31.63)	1,560.06
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,591.69	(31.63)	1,560.06

Balance Sheet
Period Ending: June 2017
Annual; Processing Month 06/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	102,458.26	(17,000.55)	85,457.71
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	77,554.44	(27,356.04)	50,198.40
21 112	TAXES RECEIVABLE - DELINQUENT	113.34	0.00	113.34
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	180,126.04	(44,356.59)	135,769.45
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources:		180,126.04	(44,356.59)	135,769.45
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	1,455.51	1,455.51
21 410	DUE TO GENERAL FUND	3,230.10	0.00	3,230.10
21 451	PR DEDUCTION-FICA	0.00	0.00	0.00
21 452	PR DEDUCTION-FIT	0.00	0.00	0.00
21 474	DEFERRED REVENUE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	20,697.66	(20,697.66)	0.00
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	59,900.00	(6,658.38)	53,241.62
	Current Liabilities Subtotal:	83,827.76	(25,900.53)	57,927.23
<u>Other Liabilities</u>				
21 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
21 704	FUND BALANCE	0.00	0.00	0.00
21 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	96,298.28	(18,456.06)	77,842.22
	Fund Balance Subtotal:	96,298.28	(18,456.06)	77,842.22
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		180,126.04	(44,356.59)	135,769.45

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 22 SPECIAL EDUCATION FUND				
<u>Current Assets</u>				
22 101	CASH IN BANK	86,756.40	14,946.42	101,702.82
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	74,567.14	(26,307.74)	48,259.40
22 112	TAXES RECEIVABLE - DELINQUENT	205.42	0.00	205.42
22 114	STATE FINANCIAL ASSIST REC	0.00	0.00	0.00
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
22 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
Current Assets Subtotal:		161,528.96	(11,361.32)	150,167.64
Total Assets and Deferred Outflows of Resources:		161,528.96	(11,361.32)	150,167.64
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	364.00	364.00
22 404	CONTRACTS PAYABLE	0.00	9,944.28	9,944.28
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 456	PR DEDUCTION	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	5.01	1,303.41	1,308.42
22 457 018	BENEFITS PAYABLE CHILD CARE	0.00	0.00	0.00
22 474	DEFERRED REVENUE	0.00	0.00	0.00
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	22,857.96	(22,857.96)	0.00
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	57,597.00	(3,449.78)	54,147.22
Current Liabilities Subtotal:		80,459.97	(14,696.05)	65,763.92
<u>Other Liabilities</u>				
22 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
22 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
22 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
Other Liabilities Subtotal:		0.00	0.00	0.00
<u>Fund Balance</u>				
22 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	81,068.99	3,334.73	84,403.72
Fund Balance Subtotal:		81,068.99	3,334.73	84,403.72

Balance Sheet
Period Ending: June 2017
Annual; Processing Month 06/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	161,528.96	(11,361.32)	150,167.64

Balance Sheet
Period Ending: June 2017
Annual; Processing Month 06/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 24 PENSION FUND				
<u>Current Assets</u>				
24 101	CASH	84,685.48	0.00	84,685.48
24 105	CASH IN BANK	0.00	0.00	0.00
24 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
24 112	TAXES RECEIVABLE - DELINQUENT	60.18	0.00	60.18
Current Assets Subtotal:		84,745.66	0.00	84,745.66
Total Assets and Deferred Outflows of Resources:		84,745.66	0.00	84,745.66
<u>Current Liabilities</u>				
24 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
24 404	CONTRACTS PAYABLE	0.00	0.00	0.00
24 450	PAYROLL DEDUCTION	0.00	0.00	0.00
24 451	PR DEDUCTION-FICA	0.00	0.00	0.00
24 452	PR DEDUCTION-FIT	0.00	0.00	0.00
24 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	0.00	0.00	0.00
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
24 457	BENEFITS PAYABLE	0.00	0.00	0.00
24 474	DEFERRED REVENUE	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	916.18	0.00	916.18
24 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
24 553	TAXES LEVIED FOR FUTURE PERIODS	0.00	0.00	0.00
Current Liabilities Subtotal:		916.18	0.00	916.18
<u>Other Liabilities</u>				
24 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 694	LESS: ENCUMBRANCE COMMITMENS	0.00	0.00	0.00
24 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
Other Liabilities Subtotal:		0.00	0.00	0.00
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	83,829.48	0.00	83,829.48
Fund Balance Subtotal:		83,829.48	0.00	83,829.48
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		84,745.66	0.00	84,745.66

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH	14,815.79	741.07	15,556.86
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	601.92	0.00	601.92
51 171	INVENTORY-STORES PURCH FOR RES	1,132.89	0.00	1,132.89
51 172	INVENTORY OF DONATED FOOD	5,234.77	4,867.06	10,101.83
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>21,785.37</u>	<u>5,608.13</u>	<u>27,393.50</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	66,429.07	0.00	66,429.07
51 205	EQUIPMENT-FEDERAL ASSIST.	0.00	0.00	0.00
51 208	ACCUM DEPRECIATION-LOCAL	(25,260.23)	0.00	(25,260.23)
51 209	ACCUM DEPR-FEDERAL	0.00	0.00	0.00
	Long-term Assets Subtotal:	<u>41,168.84</u>	<u>0.00</u>	<u>41,168.84</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	10,061.38	0.00	10,061.38
	Other Assets Subtotal:	<u>10,061.38</u>	<u>0.00</u>	<u>10,061.38</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	9,370.80	0.00	9,370.80
	Deferred Outflows of Resources Subtotal:	<u>9,370.80</u>	<u>0.00</u>	<u>9,370.80</u>
Total Assets and Deferred Outflows of Resources:		<u><u>82,386.39</u></u>	<u><u>5,608.13</u></u>	<u><u>87,994.52</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	2,998.57	2,998.57
51 404	CONTRACTS PAYABLE	0.00	6,311.02	6,311.02
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.00	1,445.65	1,445.65
	Current Liabilities Subtotal:	<u>0.00</u>	<u>10,755.24</u>	<u>10,755.24</u>
<u>Other Liabilities</u>				

Balance Sheet
 Period Ending: June 2017
 Annual; Processing Month 06/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 603	ENCUMBRANCES	0.00	0.00	0.00
51 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
51 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 <u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	11,652.78	0.00	11,652.78
	Deferred Inflows of Resources Subtotal:	<u>11,652.78</u>	<u>0.00</u>	<u>11,652.78</u>
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	62,920.03	(5,147.11)	57,772.92
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>70,733.61</u>	<u>(5,147.11)</u>	<u>65,586.50</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>82,386.39</u></u>	<u><u>5,608.13</u></u>	<u><u>87,994.52</u></u>

Balance Sheet
Period Ending: June 2017
Annual; Processing Month 06/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53	PRESCHOOL/OST FUND			
<u>Current Assets</u>				
53 101	CASH	(19,155.09)	20,657.61	1,502.52
53 120	ACCOUNTS RECEIVABLE	0.00	1,951.89	1,951.89
	Current Assets Subtotal:	(19,155.09)	22,609.50	3,454.41
<u>Other Assets</u>				
53 196	NET PENSION ASSET	16,768.97	0.00	16,768.97
	Other Assets Subtotal:	16,768.97	0.00	16,768.97
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	14,804.79	0.00	14,804.79
	Deferred Outflows of Resources Subtotal:	14,804.79	0.00	14,804.79
Total Assets and Deferred Outflows of Resources:		12,418.67	22,609.50	35,028.17
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	643.44	643.44
53 404	CONTRACTS PAYABLE	0.00	13,365.00	13,365.00
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	0.00	1,598.43	1,598.43
	Current Liabilities Subtotal:	0.00	15,606.87	15,606.87
<u>Other Liabilities</u>				
53 603	ENCUMBRANCES	0.00	0.00	0.00
53 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	19,421.30	0.00	19,421.30
	Deferred Inflows of Resources Subtotal:	19,421.30	0.00	19,421.30
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(7,002.63)	7,002.63	0.00
	Fund Balance Subtotal:	(7,002.63)	7,002.63	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		12,418.67	22,609.50	35,028.17

Balance Sheet
Period Ending: June 2017
Annual; Processing Month 06/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	4,233.98	242.96	4,476.94
71 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
71 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	4,233.98	242.96	4,476.94
Total Assets and Deferred Outflows of Resources:		4,233.98	242.96	4,476.94
<u>Other Liabilities</u>				
71 402	AP	0.00	0.00	0.00
71 603	PO	0.00	0.00	0.00
71 694	LESS PO	0.00	0.00	0.00
71 696	LESS AP	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	4,233.98	242.96	4,476.94
71 704 100	FUND BALANCE/BOOKS	0.00	0.00	0.00
71 704 101	FUND BALANCE/LOCKERS	0.00	0.00	0.00
71 704 102	FUND BALANCE/RECYCLING	0.00	0.00	0.00
71 704 103	FUND BALANCE/MISC	0.00	0.00	0.00
71 704 104	FUND BALANCE/ARC & K OF C	0.00	0.00	0.00
71 704 105	FUND BALANCE/STUDENT COUCIL	0.00	0.00	0.00
71 704 106	FUND BALANCE/BOWLING	0.00	0.00	0.00
71 704 107	FUND BALANCE/CHEERLEADING	0.00	0.00	0.00
71 704 108	FUND BALANCE/SWEATSHIRT	0.00	0.00	0.00
	Fund Balance Subtotal:	4,233.98	242.96	4,476.94
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		4,233.98	242.96	4,476.94

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 72 AGENCY FUND - STUDENT COUNCIL				
<u>Current Assets</u>				
72 101	CASH	1,115.19	0.00	1,115.19
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
Current Assets Subtotal:		1,115.19	0.00	1,115.19
Total Assets and Deferred Outflows of Resources:		1,115.19	0.00	1,115.19
<u>Current Liabilities</u>				
72 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
72 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
Current Liabilities Subtotal:		0.00	0.00	0.00
<u>Other Liabilities</u>				
72 603	ENCUMBRANCES	0.00	0.00	0.00
72 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
Other Liabilities Subtotal:		0.00	0.00	0.00
<u>Fund Balance</u>				
72 704	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
72 704 005	FUND BALANCE - UNDESIGNATED	1,115.19	0.00	1,115.19
Fund Balance Subtotal:		1,115.19	0.00	1,115.19
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,115.19	0.00	1,115.19

Balance Sheet
Period Ending: June 2017
Annual; Processing Month 06/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS				
<u>Current Assets</u>				
90 101	CASH IN BANK	0.00	0.00	0.00
	Current Assets Subtotal:	0.00	0.00	0.00
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	59,099.00	0.00	59,099.00
90 204	EQUIPMENT-LOCAL	79,354.00	0.00	79,354.00
	Long-term Assets Subtotal:	956,813.70	0.00	956,813.70
	Total Assets and Deferred Outflows of Resources:	956,813.70	0.00	956,813.70
<u>Current Liabilities</u>				
90 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Other Liabilities</u>				
90 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 696	LESS: OUTSTANDING ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	758,968.00	0.00	758,968.00
90 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
90 705	INVESTMENT IN GEN FIXED ASSETS	0.00	0.00	0.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	197,845.70	0.00	197,845.70
	Fund Balance Subtotal:	956,813.70	0.00	956,813.70
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	956,813.70	0.00	956,813.70

Batch Description: JUNE 2017 CHECK RECONCILIATION Processing Month: 06/2017
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	06/30/2017	576,284.36

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
35493	AFLAC	06/01/2017	1,006.35
35498	SANFORD HEALTH FLEX PLAN	06/01/2017	30.00
35510	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	06/20/2017	297.46
35514	GRANT COUNTY REVIEW	06/20/2017	162.20
35515	KAREN HALVORSON	06/20/2017	10.00
35516	JAYWIL SOFTWARE DEVELOPMENT INC	06/20/2017	58.00
35529	CENTER FOR DISABILITIES UNIVERSITY OF SOUTH DAKOTA	06/20/2017	1,078.50

Total: 2,642.51

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
576,284.36	(2,642.51)	573,641.85	573,641.85

Cleared Automatic Payment Total:	20,564.23
Cleared Checks Total:	121,931.05
Cleared Direct Deposit Total:	(49,858.50)
Cleared Void Total:	
Cleared Deposit Total:	337,964.10
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

PROCEEDINGS OF THE BIG STONE CITY SCHOOL DISTRICT BOARD OF EDUCATION

The Big Stone City School District's Board of Education met in a regular session on June 20th, 2017 @ 6:00 PM in the CEO/Business Manager's Office/Board Room with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal/Counselor
Sue Westermeyer, Community Member

Meeting called to order by Vice President Amber Huebner at 6:07 PM

Roll call was taken with Amber Huebner, and Andria Rabe, and Amy VanLith present. Quorum established. Barb Voecks and Jennifer Wiik were absent.

The Pledge of Allegiance was recited.

Motion by Rabe, seconded by VanLith, to approve the agenda as amended. The following items were added to the consent agenda. Item #7a24, approval of the Special Education Comprehensive Plan, Item #7a25, approval of the Sanford Health Plan Master Administration Agreement and Flexible Benefits Plan. 3 votes yes. Motion Carried.

Community Input Session – no community input

Communication Items

1. Board Communication – no board communication
2. Principal Report
 - a. MTSS 2016-2017 School Year Recap
3. CEO/Business Manager Report; the following reports were presented.
 - a. Revenue/Expenditure Summary Report
 - b. Bills and BMO PCard
 - c. Payroll Register – Unitemized Report
 - d. Balance Sheet
 - e. Check Reconciliation Report
 - f. 2016-2017 Budget to Actual Report – recap and estimates for the remainder of the fiscal year.
 - g. 2017-2018 Preliminary Proposed Budget per SDCL 13-11-2
 - h. P-card rebate; Big Stone City School and statewide analysis

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	24 PENSION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL FUND
May 1, 2017	\$74,437.53	\$78,455.57	\$71,065.87	\$84,685.48	\$14,506.43	(\$14,392.30)
TOTAL RECEIPTS	\$162,354.71	\$29,975.97	\$29,159.30	50.00	\$7,900.23	\$315.00
TOTAL DISBURSEMENTS	(\$75,724.04)	(\$5,932.28)	(\$13,468.77)	50.00	(\$7,590.87)	(\$5,077.79)
May 31, 2017	\$161,068.20	\$102,458.26	\$86,756.40	\$84,685.48	\$14,815.79	(\$19,155.09)

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),300.78 BMO MASTERCARD,(PCARD),2,043.37 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),232.50 CHURCHILL, MANOLIS, FREEMAN, KLUDET, SHELTON & BURNS LLP, (DUES & SERVICES),297.46 CITY OF BIG STONE CITY, (UTILITIES),1,192.97 CRONEN, JENNIFER ,(REIMBURSEMENT),273.60 DEFEA TRANSPORTATION,(BUS INSPECTION),681.74 FOLK, CHRISTOPHER ,(REIMBURSEMENT),50.58 GRANT COUNTY REVIEW,(ADVERTISING),129.35 JAYWIL SOFTWARE DEVELOPMENT INC, (LIBRARY CARD CATALOG),58.00 LESTER, ANNE ,(REIMBURSEMENT),75.40 MILBANK SCHOOL DISTRICT,(TUITION BILLING),27,320.05 MINNESOTA RIVER VALLEY EDUCATION DISTRICT,(INDEPENDENT STUDY CREDITS),180.00 ORTONVILLE PUBLIC SCHOOLS,(CONTRACTED BUS SERVICE),451.61 ORTONVILLE PUBLIC SCHOOLS,(TUITION),63,297.63 PAYSTUBZ.COM,(TIME CLOCK SERVICE),42.00 PRAIRIE FIVE RIDES,(TRANSPORTATION),220.50 ROE, KRISTIN ,(REIMBURSEMENT),65.26 SIOUX HISTORIC,(ROLLER SKATING),365.00

CAPITAL OUTLAY FUND: ATHEY, ELMER ,(BUILDING MAINTENANCE),119.18

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),213.20 CHILDREN'S HOME SOCIETY,(SPED TUITION),2,413.60 ORTONVILLE PUBLIC SCHOOLS,(TUITION),5,083.38 UNIVERSITY OF SOUTH DAKOTA, CENTER FOR DISABILITIES ,(DISABILITY SERVICES),1,078.50

FOOD SERVICE FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),379.35 BMO MASTERCARD,(PCARD),536.34 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),2,331.59 GRANT COUNTY REVIEW,(ADVERTISING),32.85 SCHOOL NUTRITION ASSOCIATION OF SD,(ANNUAL CONFERENCE),145.00 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),227.25 VARIETY FOODS LLC,(FOOD PURCHASES),598.30

PRESCHOOL/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),260.00 AKER, ALYSSA ,(OST),27.00 ATHEY, CHARLOTTE ,(REIMBURSEMENT),77.65 BMO MASTERCARD,(PCARD),746.13 HALVORSON, KAREN ,(OST),10.00 SEIDELL, MCKENZIE ,(OST),31.50 TRAUTNER, RUTH ,(OST),20.00

Action Items

Motion by VanLith, seconded by Rabe, to approve the **Consent Agenda** as presented with the additions from above, Item #7a24, approval of the Special Education Comprehensive Plan, Item #7a25, approval of the Sanford Health Plan Master Administration Agreement and Flexible Benefits Plan. 3 votes yes.

Motion Carried.

1. Approval of minutes from previous meeting(s); May 9 2017 meeting
2. Approval of the financial reports
3. Approval of the bills, including BMO Mastercard purchases
4. Approval of the Disclosure of Conflict of Interest; No conflicts were disclosed
5. Approval of the scheduling of the Proposed Budget Hearing, set for the next board meeting
6. Approval of the EideBailly Engagement Letter
7. Approval of the 2017-2018 Certified Master Agreement
8. Approval of the 2017-2018 Certified Teacher Contracts
9. Approval of the 2017-2018 Classified Staff Master Agreement
10. Approval of the 2017-2018 Classified Staff Letters of Assignment
11. Approval of the CEO/Business Manager Contract for Christopher Folk.
12. Approval of the Principal/Counselor Contract for Shelley Haggerty.

13. Approval of the Outside of School Time (OST) Program Certification/Daycare Licensure
14. Approval of the Letter of Assignment for Anne Lester, OST Director
15. Approval of the Letter of Assignment for Ruth Trautner, OST Childcare Supervisor
16. Approval of the Letter of Assignment for Karen Halvorson, OST Childcare Supervisor
17. Approval of the Letter of Assignment for Mikala Gimmestad, OST Assistant
18. Approval of the Summer Food Service Program (SFSP) Application
19. Approval of the Letter of Intent for Shelly Anderson, SFSP Director
20. Approval of surplus items: 2 sets of 1998 Encyclopedias
21. Approval of the resignation of 4th Grade Teacher, Mrs. Julie Grund, with regret and appreciation
22. Approval of the Memorandum of Agreement for Student Information System Between The South Dakota Department of Education and Public School District
23. Approval of the South Dakota Open Enrollment Application for applicant #016, #017, #018, #019, and #020.
24. Approval of the Special Education Comprehensive Plan
25. Approval of the Sanford Health Plan Master Administration Agreement and Flexible Benefits Plan

Discussion

There were discussions on the following items:

1. First reading of the updated Policy AH, AH-E(1), and AH-E(2)
2. Next School Board Meeting: 7/26 or 7/27/2017 or TBD @ 6:00 PM (Regular Meeting) in the CEO/Business Manager Office/Board Room. Note: the budget hearing will correspond to the final agreed upon board meeting date. TBD

Executive Session

6:31 PM, motion by VanLith, seconded by Rabe, to enter into executive session pursuant to SDCL 1-25-2(1) for personnel. 3 votes yes. Motion Carried.

Vice President Huebner declared the board out of executive session at 6:47 PM with the following motion by Rabe, seconded by VanLith, to approve Nichole Cooper for 4th Grade Teacher position for the 2017-2018 school year. 3 votes yes. Motion Carried.

Motion by VanLith, seconded by Rabe, to adjourn the meeting at 6:48 PM. 3 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication

CONFLICT OF INTEREST DISCLOSURE AND AUTHORIZATION

SDCL 3-23-6 states

"3-23-6. No board member, business manager, chief financial officer, superintendent, chief executive officer, or other person with the authority to enter into a contract or spend money in an amount greater than five thousand dollars of a local service agency, school district, cooperative education service unit, education service agency, nonprofit education service agency, or jointly governed education service entity that receives money from or through the state may have an interest in a contract nor receive a direct benefit from a contract in amount greater than five thousand dollars or multiple contracts in an amount greater than five thousand dollars with the same party within a twelve-month period to which the local service agency, school district, cooperative education service unit, or education service agency is a party except as provided in § 3-23-8."

I. DEFINITIONS:

- a. "School Official" refers to a school board member, business manager, chief financial officer, superintendent, chief executive officer, or other person with the authority to enter into a contract or spend money in an amount greater than five thousand dollars.
- b. "Interest in a contract" is when (1) a School Official, the spouse of a School Official or any other person with whom the School Official lives and commingles assets, is employed by a party to any contract with the school district; or (2) the School Official, the spouse of a School Official, or any other person with whom the School Official lives and commingles assets, receives more than nominal compensation or reimbursement for actual expenses for serving on the board of directors of an entity that derives income or commission directly from the contract or acquires property under the contract.
- c. "Direct benefit from a contract" is when a School Official, the spouse of a School Official or any other person with whom the School Official lives and commingles assets (1) is a party to or intended beneficiary of the contract between the school district and a third party, or (2) has more than a five percent ownership interest in an entity that is a party to the school district contract, or (3) acquires property under the contract with the school district, or (4) receives compensation, commission, promotion, or other monetary benefit directly attributable to any contract.

II. PROHIBITION:

This policy prohibits School Officials board members, business manager, superintendent, and any other person who has the authority to enter into a contract or spend money on behalf of the school district from having an interest in a contract or receiving a direct benefit from one or more contracts between the school district and a third party, if the total contract amount is more than \$5,000 within a 12 month period, unless the School Official discloses to the school board his or her interest in the contract, or in the case of a direct benefit from the contract, discloses the direct benefit and receives school board authorization to receive the benefit.

III. EXCEPTIONS:

If any of the following apply, the School Official does not have an interest in the contract and does not derive a direct benefit from a contract, and disclosure (and authorization, if a direct benefit) is not required:

1. when the person's relationship to the contract is based solely on the value associated with the person's publicly-traded investments or holdings, or the investments or holdings of any other person with whom the board member, business manager, chief financial officer, superintendent, or chief executive officer lives or commingles assets;
2. when the person's relationship to the contract is due to participating in a vote or a decision in which the person's only interest arises from an act of general application;
3. when the person's relationship to the contract is due to the person receiving income as an employee or independent contractor of a party with whom the local service agency, school district, cooperative education service unit, or education service agency has a contract, unless the person receives compensation or a promotion directly attributable to the contract, or unless the person is employed by the party as a board member, executive officer, or other person working for the party in an area related to the contract;
4. when the contract is for the sale of goods or services, or for maintenance or repair services, in the regular course of business at a price at or below a price offered to all customers;
5. when the contract is subject to a public bidding process;
6. when the contract is with the official depository as set forth in SDCL 6-1-3;
7. when the person only receives income or compensation, a per diem authorized by law or reimbursement for actual expenses incurred; or
8. when the contract or multiple contracts with the same party within a twelve-month period with whom the school district contracts in an amount less than five thousand dollars.

IV. DISCLOSURE:

A School Official who has an interest in a contract or who receives a direct benefit from a contract must disclose to the school board the existence of a contract in which the person has an interest or receives a direct benefit.

1. the disclosure must include the following: (i) all parties to the contract, (ii) the person's role in the contract, (iii) the purpose or objective of the contract, (iv) the consideration or benefit conferred or agreed to be conferred upon each party, and (v) the duration of the contract;
2. the disclosure must be in writing;
3. to the extent circumstances allow, disclosure must be given prior to entering into any contract that requires disclosure, and if circumstances do not permit disclosure prior to entering into the contract then within forty-five days after entering into the contract, and if the contract extends into consecutive fiscal years, disclosure shall also be made at the

annual reorganization meeting.

4. The school board will have a regular agenda item at the beginning of the school board meeting agenda at which time the school board will address conflict of interest disclosures.
5. Conflict of interest disclosures must be submitted to the President of the School Board, the Superintendent or the Business Manager, at least 5 calendar days before the scheduled meeting in order to be included in the posted meeting agenda for the next school board meeting. Conflict of interest disclosures submitted to the President of the School Board, the Superintendent or the Business Manager after the proposed agenda has been posted may be deferred until the following school board meeting.

V. BOARD ACTION UPON DISCLOSURE:

1. interest in the contract:

- a. the school board is not required to authorize a School Official's interest in a contract;
- b. the interest disclosure must be included in the official minutes of the school board (the official minutes are not required to be sent to the auditor-general and attorney general).

2. Direct benefit from a contract:

- a. the school board shall review the disclosure and decide if the terms of the contract are fair and reasonable, and if the contract is contrary to the public interest.
 - i. if the school board determines the contract terms from which a direct benefit is derived are fair and reasonable, and that the contract is not contrary to the public interest, the school board shall vote to authorize the School Official to derive a direct benefit from the contract.
 - ii. After the school board authorizes a School Official to derive a direct benefit from a contract, no further disclosure or authorization related to the contract is required unless the contract extends into consecutive fiscal years. If the contract extends into consecutive fiscal years, disclosure must be made at the annual reorganization meeting but no new authorization is required.
- b. If the school board determines the contract terms from which a direct benefit is derived are not fair and reasonable, or is contrary to the public interest, the school board shall vote to not authorize the School Official to derive a direct benefit from the contract. If the school board votes to not authorize a direct benefit, the contract is voidable and subject to disgorgement (i.e., the act of giving up on demand or by legal compulsion something that was obtained by illegal or unethical acts) or the person may resign from the school district.
- c. The disclosure and school board action is public record.
- d. The official minutes of the school board shall include the school board action on each disclosure and request for authorization to derive a direct benefit from a contract. A copy of the official school board minutes shall be sent to the auditor-

general and attorney general within thirty (30) days of board approval of the minutes.

- e. No school board member may participate in or vote upon a relating to a matter in which the school board member derives a direct benefit.

VI. MISCELLANEOUS:

1. Consequences for knowingly violating the conflict of interest laws set forth in SDCL Ch. 3-23:
 - a. It is a criminal violation for a *School Official* to knowingly violate the conflict of interest law.
 - b. A *School Official* who knowingly violated the conflict of interest law will be removed from office or employment and is disqualified from holding any public office, elective or appointive.
 - c. Any benefit which a *School Official* derived from the person's knowing violation of the conflict of interest law is subject to forfeiture.
 - d. Any contract made in violation of this policy may be voided by the school board.
2. The School District Attorney represents the school district and the school board and may answer questions about the law that address conflict of interest. As the school district attorney does not represent School Officials in their individual capacity, School Officials should consult with their own private attorney related to questions they may have regarding how this policy applies to their individual interests and contracts.

Legal References:

SD Constitution, Article 8, §17	<u>Interest in sale of school equipment prohibited</u>
SDCL 1-27	<u>Public records and files</u>
SDCL 13-20-2.1	<u>Interest in sale of school equipment unlawful</u>
SDCL 13-43-1	<u>Employment of board member in same district prohibited</u>
SDCL 3-23-6	<u>Prohibition against contract conflict of interest</u>
SDCL 3-23-7	<u>Circumstances resulting in contract conflict of interest</u>
SDCL 3-23-8	<u>Exceptions to contract conflict of interest</u>
SDCL 3-23-9	<u>Consequences for violation of contract conflict of interest law</u>
SDCL 6-1-1	<u>Local officer's interest in public purchase or contract unlawful</u>
SDCL 6-1-17	<u>Prohibition from discussion or voting on issue if conflict of interest exists</u>
SDCL 6-1-2	<u>Conditions which contract with local officer permitted</u>
POLICY BBF	<u>Board Member code of ethics</u>
POLICY BBFA	<u>Board member conflict of interest</u>
POLICY GBC	<u>Staff ethics</u>
POLICY GBCA	<u>Staff conflict of interest</u>

1st Reading-6/20/2017
2nd Reading-
Date Adopted-
Last Revised-

CONFLICT OF INTEREST DISCLOSURE

Date: _____

Name of the School Official submitting the conflict of interest disclosure:

The disclosure is for the purpose of notifying the School Board of
_____ an interest in a contract
_____ a direct benefit from a contract:

Identify the following:

- (1) all parties to the contract
- (2) the person's role in the contract
- (3) the purpose(s)/objective(s) of the contract
- (4) the consideration or benefit conferred or agreed to be conferred upon each party
- (5) the length of time of the contract
- (6) any other relevant information

If the disclosure relates to the School Official deriving a direct benefit from a contract, explain how the terms of the contract are fair, reasonable, and not contrary to the public interest such that authorization should be granted by the school board.

Signature of School Official: _____

THIS IS A PUBLIC DOCUMENT

1st Reading-6/20/2017
2nd Reading-
Date Adopted-
Last Revised-

SCHOOL BOARD ACTION ON CONFLICT OF INTEREST DISCLOSURE OF A DIRECT BENEFIT

Conflict of interest disclosure of a direct benefit, dated _____,
was received from _____.

The disclosure was considered by the _____ School District School Board
during a meeting held on _____.

_____ The request for authorization was denied because the terms of the contract were
determined to not be fair and reasonable, and/or were contrary to the public interest.

_____ The direct benefit from the contract was authorized because the terms of the contract
are fair and reasonable, and not contrary to the public interest.

_____ The direct benefit was authorized because the terms of the contract are fair and
reasonable, and not contrary to the public interest such that a waiver should be
granted, subject to the following conditions:

Signature of School Board President /Chairperson

Printed Name: _____

Date: _____

THIS IS A PUBLIC DOCUMENT

Upon School Board approval of the official minutes of the meeting when the School Board
acted upon the above conflict of interest disclosure, a copy of the official minutes will be
emailed to the Auditor General and mailed to the Attorney General.

1st Reading-6/20/2017

2nd Reading-

Date Adopted-

Last Revised-



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE SD 57501-5070
(605) 773-3595

MARTIN L. GUINDON, CPA
AUDITOR GENERAL

June 28, 2017

Christopher Folk, Business Manager
Big Stone City School District No. 25-1
655 Walnut Street
Big Stone City, SD 57216

Dear Mr. Folk:

This letter authorizes Eide Bailly, LLP, CPAs, to perform the audit of the Big Stone City School District, as of and for the two years ended June 30, 2017 per your recent request.

South Dakota Codified Law (SDCL) 4-11-7 requires the Auditor General to approve the audit report prior to final payment. The minimum standards which must be met by the accountant before audit report approval are:

- (a) Audit firms that have not performed government audits in South Dakota during the last 3 years must furnish information to the Department of Legislative Audit documenting that the engagement team collectively possesses the technical knowledge, skills and experience necessary to be competent for the type of work being performed before beginning work on that assignment, as required by *Government Auditing Standards* (GAGAS), (Yellow Book), 2011 Revision, paragraph 3.72.
- (b) The audit firm shall furnish to the Department of Legislative Audit a copy of its most recently completed Peer Review Report, in accordance with *Government Auditing Standards*, 2011 Revision, paragraphs 3.96 through 3.107. Generally, the Peer Review shall have been completed within 3 years from the date the firm starts (begins field work on) its first audit in accordance with GAGAS. Subsequent reviews should be conducted every 3 years thereafter.
- (c) A financial and compliance audit must be conducted in accordance with GAGAS and with OMB Uniform Guidance, if applicable.
- (d) Financial statements are to be prepared in accordance with GASB Statements and Interpretations applicable in the circumstances.

- (e) The auditor must follow-up on findings and recommendations made in the most recent prior audit of the auditee, and report on their status as required by GAGAS or OMB Uniform Guidance, as applicable in the circumstances.
- (f) A draft copy of the entire audit report package and, for cities and school districts only, the completed statutory controls checklist, must be forwarded to the Auditor General for desk review and approval prior to the issuance of the final report.
- (g) A statement indicating total professional time and fees billed for audit services must be filed with the Auditor General when the final report copies are submitted.
- (h) Audit documentation supporting the report is subject to review at any time, both prior to and/or after final report approval and acceptance.
- (i) After the audit report has been approved by the Auditor General, the following minimum number of audit reports are to be distributed as indicated:

To be distributed by the accountant to:

Business Manager	1
Chairman of School Board	1
Official Newspaper	1
together with "Notice of Audit" legal publication (see SDCL 4-11-7.2).	
Auditor General -	The number of copies to be determined upon report draft review -- a minimum of 2.

Sincerely,



Martin L. Guindon, CPA
Auditor General

MLG:dml

cc: Eide Bailly, LLP
Certified Public Accountants
PO Box 430
Aberdeen, SD 57402-0430

**ASSOCIATED SCHOOL BOARDS
PROTECTIVE TRUST
WORKERS' COMPENSATION FUND
ADOPTION AND RENEWAL MOTION**

BE IT HEREBY MOVED AND RESOLVED by the BIG STONE CITY SCHOOL DISTRICT School Board of the BIG STONE CITY SCHOOL DISTRICT, acting pursuant to SDCL 1-24 and SDCL 13-10-3, 13-8-39, and the general authority of SDCL title 13, and hereby adopts, approves, and ratifies the ASB Workers' Compensation Trust Fund Participation Agreement as attached hereto as EXHIBIT A, effective as of the time of adoption of this Motion.

BE IT FURTHER MOVED AND RESOLVED that actions taken under prior versions of the ASB Protective Trust Joint Powers Agreement and Bylaws and ASB Workers' Compensation Trust Fund Participation Agreement since the time and date the District initially joined said Trust are hereby ratified and approved to the same extent and effect as if each amendment thereto had been separately submitted and approved at the time of its adoption.

BE IT FURTHER MOVED AND RESOLVED that the Superintendent and Business Manager are hereby authorized to execute, on behalf of the District, the present ASB Workers' Compensation Fund Participation Agreement as it presently exists and may from time to time be amended and approved pursuant to the Bylaws herein adopted. Each succeeding Participation Agreement changing in any manner the benefits, contributions, or obligations arising under the Workers' Compensation Fund shall be submitted to the Board for approval prior to execution by the Superintendent and Business Manager.

IT IS FURTHER MOVED AND RESOLVED that coverage provided in the ASB Workers' Compensation Fund Participation Agreement shall extend from 12:01 a.m. CST, July 1, 2017, to 12 midnight CST, June 30, 2018. The projected contribution required for such coverage as provided in the ASB Workers' Compensation Fund Participation Agreement is \$5,651.

There is hereby delegated to the Superintendent the authority to carry out, or to further delegate subject to his supervision and responsibility, the obligations of the District identified in the Bylaws approved herein, the Participation Agreement, and the Master Contracts provided by the Trust Administrator. Finally, the Board hereby agrees to indemnify the Trust and its members, pursuant to the process established in the Bylaws approved herein, the full amount of any assessment levied by the Trust Board pursuant to the Bylaws and the full amount of any contribution agreed to in the current or subsequent Participation Agreements approved by the Board as submitted upon proper vouchers.

Done this _____ day of _____, 20____, at _____, South Dakota.

School Board President

I hereby certify that the foregoing Motion was adopted by the _____ School Board in open session at a regularly-called meeting on the _____ day of _____, 20____.

Business Manager

Independent School District #2903 – Ortonville
200 Trojan Drive – Ortonville, MN 56278 - www.ortonville.k12.mn.us

Superintendent: Jeff Taylor
Business Manager: LuAnn Hansen
Fax (320) 839-3708

PHONE (320) 839-6181

Principal: Joel Stattelmann
Counselor: Kimberly Quast
Fax (320) 839-2499

May 16, 2017

Big Stone City School
655 Walnut Street
Big Stone City, SD 57216

RE: 2017-18 Tuition and Transportation Agreements

Attn: Chris Folk

Dear Mr. Folk:

The Ortonville Board of Education approved the 2017-18 tuition and transportation agreements with the Big Stone City School District at their meeting on May 15, 2017. Enclosed, please find two (2) signed copies of each contract. Please sign, date and return one (1) copy to our district office at your earliest convenience. Keep the second copy for your records.

Sincerely:



Jeff Taylor, Superintendent

Enclosures: 4

TUITION AGREEMENT

The Big Stone City School District 25-1 and the Ortonville Public School District #2903
2017-2018 School Year

This agreement is made and entered into by and between the Big Stone City School District 25-1 and the Ortonville Public School District #2903 to establish a rate of tuition.

The tuition rate will be set based on the following figures:

Base per pupil allocation: \$5,482.10

Cost for special education students will be billed based upon actual cost incurred. Special Education costs will be billed quarterly throughout the school year.

Billing will be done quarterly with payment expected to be paid within 30 days.

The busing contract between the Big Stone City School District 25-1 and the Ortonville Public School District #2903 will be negotiated separately and will be reviewed and adjusted annually as costs change.

Ortonville Public School District #2903

Big Stone City School District 25-1

By: James A. Nelson
(Chairperson)

By: _____
(Chairperson)

Date: 5/18/17

Date: _____

Ortonville I.S.D. #2903 Lease/Purchase Agreement
Lease Agreement duration 07/01/2017 to 6/30/2018

Ortonville I.S.D. #2903 (lessor) hereby agrees to lease one bus to Big Stone City School District #25-1 (lessee). The one bus is identified as follows:

International 2005 IC PB 59-passenger school bus
Serial #4DRBUAAP15B979484

- Lease cost of Bus will be \$37,421.99 for the duration of this agreement (one year).

Throughout the duration of the lease the lessor (I.S.D. #2903) agrees to provide all maintenance and associated costs, appropriate insurance coverage as specified in statute and licensed driver to operate bus according to the pre-approved calendar and schedules determined cooperatively between both parties to the agreement.

Any and all bus requests for additional trips will be billed at the rate of \$1.535 per mile plus \$13.25 per hour driver involved, or a minimum of \$26.50 for driver, (2 hours).

Van will be billed at a rate of \$.535 per mile plus \$13.25 per hour driver involved, or a minimum of \$26.50 for driver.


Any days that school is dismissed early when no transportation is provided will be deducted from the 4th quarter billing statement.

The lessee (I.S.D. #25-1) will submit payments in the amounts specified above at intervals as agreed upon by both parties.

* 70 Miles x 172 days = 12,040 miles @ \$1.535 =	\$18,481.40
Bus Driver Salary:	<u>18,940.59</u>
* Adjustments may be made on driver salary based on the results of salary negotiations.	\$37,421.99

Any additional miles exceeding the regular route miles, will be billed at year end.

The undersigned have read, understand and agree to the provisions of this lease agreement as presented above. Adjusted based on actual driver salaries after negotiations.



Official Signature Lessor

Official Signature Lessee

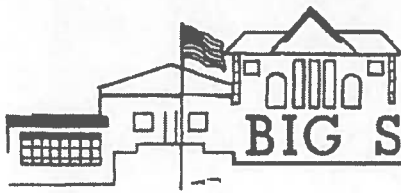
Superintendent
Title

Title

5/16/17

Date

Date



BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal
Rachelle Brown, Administrative Assistant

Big Stone City School District #25-1 Committees 2018FY

Leadership Team

1. Lori Brandt
2. Marilyn Chindvall
3. Nichole Cooper
4. Marla Strei
5. Shelley Haggerty
6. Christopher Folk

Technology Committee

1. Dorla Jacobson
2. Ashley Kendall
3. Vacant, Board Member
4. Shelley Haggerty
5. Christopher Folk
6. John Witte, Rural Solutions

School Improvement Committee

1. Elementary Teacher
2. Middle School Teacher
3. Sylvia Musch
4. Marla Strei
5. Shelley Haggerty
6. Christopher Folk

Capital Outlay Committee

1. Elem Teacher – Marla Strei
2. MS Teacher – Ashley Kendall
3. Support Staff – Jen Cronen
4. Head Custodian – Dan Lester
5. Shelley Haggerty
6. Christopher Folk

Title I Committee

1. Marla Strei
2. Lori Brandt
3. Ashley Kendall
4. Shelley Haggerty
5. Christopher Folk

Budget Committee

1. Christopher Folk
2. Shelley Haggerty
3. Jen Wiik, School Board President

Curriculum Review Committee

1. Based upon the need at the time
2. Minimum of 2 classroom teachers
3. Shelley Haggerty
4. Christopher Folk

Advisory Committee

1. Christopher Folk
2. Marilyn Chindvall
3. Lori Brandt
4. Diane Stewart
5. Kristin Roe

Hiring Committee

7. Elementary Teacher
8. Middle School Teacher
9. Shelley Haggerty
10. Christopher Folk

SCHOOL BOARD MEMBERS WHERE APPLICABLE

MEAL CHARGE POLICY

I. FEDERAL REQUIREMENT

The purpose of this policy is to address the need for school food authorities (SFAs) participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) to institute and clearly communicate a meal charge policy, which would include, if applicable, the availability of alternate meals. Because all students in participating schools may receive reimbursable school meals, all SFAs must have a policy in place for children who are participating at the reduced price or paid rate, but either do not have money in their account or in hand to cover the cost of the meal at the time of service. Such a policy ensures that school food service professionals, school administrators, families, and students have a shared understanding of expectations in these situations.

You can find more information about this US Department of Agriculture (USDA) Food and Nutrition Service (FNS) requirement at: <https://www.fns.usda.gov/school-meals/unpaid-meal-charges>.

II. PURPOSE OF POLICY:

The purpose of this policy is to establish consistent meal account procedures throughout the district. Unpaid charges place a financial strain on the food service department. The goals of this standard of practice are:

- To treat all students with dignity in the serving line regarding meal accounts
- To support positive situations with district staff, district business policies, student and parent/guardian to the maximum extent possible
- To establish policies that are age appropriate
- To encourage parent/guardian to assume the responsibility of meal payments and to promote self-responsibility of the student
- To establish a consistent district policy regarding charges and collection of charges

III. SCOPE OF RESPONSIBILITY:

- The food service department, Business Manager, Administrative Assistants: Responsible for maintaining charge records and notifying the student's parent/guardian.
- The Parent/Guardian: Immediate payment

IV. ADMINISTRATION

- Families are encouraged to apply for free and reduced price meal benefits. Applications are available in the school business office or on the school website www.bigstonecity.k12.sd.us

- Families are encouraged to pre-pay for meals and money is accepted in the school business office daily for payments on the day of service. Payments may also be mailed to 655 Walnut Street, Big Stone City, SD 57216

- **Preschool – Elementary Students:** Electronic notices on negative balance accounts are sent via email to the parent(s)/guardian(s) email address on file daily. Once the family reaches \$50 delinquent, child(ren) will be offered an alternate meal.
 - a. Calls on delinquent accounts are made at least weekly, if not more as time allows throughout the week, to try to collect payment.
 - b. All delinquent accounts at the beginning of June of the current school year will be subject to collections for payment.
 - c. If a child has money to purchase a reduced price or paid meal at the time of the meal service, the child must be provided a meal. SFAs may not use the child's money to repay previously unpaid charges if the child intended to use the money to purchase that day's meal.

- **Middle School Students:** Electronic notices on negative balance accounts are sent via email to the parent(s)/guardian(s) email address on file daily. Once the family reaches \$50 delinquent, child(ren) will be offered an alternate meal.
 - d. Calls on delinquent accounts are made at least weekly, if not more as time allows throughout the week, to try to collect payment.
 - e. All delinquent accounts at the beginning of June of the current school year will be subject to collections for payment.
 - f. If a child has money to purchase a reduced price or paid meal at the time of the meal service, the child must be provided a meal. SFAs may not use the child's money to repay previously unpaid charges if the child intended to use the money to purchase that day's meal.

- For lunch, the child(ren) will be discreetly told that they will be offered an alternate meal of a sandwich and a carton of milk during the time the reimbursable meal is denied.

- Patrons are expected to pay at beginning of point of service. Any patron whose lunch account is \$50 delinquent in payment will be denied further credit until the account is settled or satisfactory payment is made. No charging of any reimbursable meals will be allowed. No alternate breakfast will be offered.

- Families may contact the school business office at 605-862-8108 to discuss payment plan options.

1st Reading-7/27/2017
 2nd Reading-
 Date Adopted-
 Last Revised-

20