



686 Walnut Street • Big Stone City, SD 57216 • 605-862-8108

# **BIG STONE CITY SCHOOL DISTRICT 25-1**

*"Educating all students for a lifetime of success!"*

## **SCHOOL BOARD AGENDA with Amplification - Regular Meeting**

**December 27<sup>th</sup>, 2018 at 6:00 PM**

School Board Members: Jennifer Wiik (President), Sue Westermeyer (Vice President), Amy VanLith, Andria Rabe, and Erin Schablin

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 \_\_\_\_ Westermeyer \_\_\_\_ VanLith \_\_\_\_ Rabe \_\_\_\_ Schablin
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: \_\_\_\_ MC: \_\_\_\_ (\_\_\_\_ - \_\_\_\_)
5. **Community Input Session (5-minute maximum) – postponed until January school board meeting due to bad weather**
  - a. Letter from Concerned Taxpayers of BSC School District 25-1
    1. Polling community as to voting on continued opt-out of \$250,000
    2. Establishment of a temporary citizen's advisory committee
6. **Communication Items**
  - a. Board Communication
  - b. Principal Report – No report this meeting. Next meeting will include the school report card data that was released by the state the week of December 17th
  - c. CEO/Business Manager's Report
    1. Revenue/Expenditure Summary Reports
      - a. No comments. Please let me know if there are any questions.
    2. BSCS Board Report – Detail, Bills and BMO Pcard
      - a. No comments on the invoices this month to pay as they are ordinary, but if you have any questions, please let me know.
    3. Payroll Register – Unitemized Report (current month)
      - a. No comments. Please let me know if there are any questions.
    4. Balance Sheet
      - a. No comments. Please let me know if there are any questions.
    5. Check Reconciliation Report
      - a. No comments. Please let me know if there are any questions.
    6. Manual Journal Entry Board Report
      - a. No comments. Please let me know if there are any questions.

7. Governor's Budget Address – all state employees, including K-12 education, proposing 2.3% which is inflationary level. Optimism on online sales tax revenue collections to work towards a 3% increase.
8. Superintendent's Meeting in Chamberlain, 12/5/18, topics discussed but not limited to:
  - a. Mental health
  - b. Juvenile justice
  - c. Juuling/vaping
  - d. Categorical aid
  - e. Extraordinary cost fund – future
9. Northern Plains Insurance Pool Yearly Review – handout in packet
10. South Dakota Part B Parent Survey – Special Education – meets requirements 87.5%
11. ASBSD general overview of insurance; general appraisal and roof reports

**7. Consent Agenda Action Items**                      **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_)

- a. 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); November 19 2018 board minutes
  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, per Policy AH
  5. Approval of the following South Dakota Open Enrollment Applications; #049
    - a. Completing the necessary paperwork for a resident student who is/has been attending Milbank school since the beginning of the year. The administration recommends approval as presented.
  6. Approval of second and final reading of Policy AEA – Tobacco-Free District
    - a. Small updates to the policy to reflect vaping products. Administration recommends approval as presented.

**8. Discussion**

- a. Looking ahead: school board annual election date, April 9, 2019 suggested, Principal/Counselor evaluation, CEO/Business Manager evaluation, and the 2019-2020 school calendar.
- b. Next school board meeting: January 21, 2019 (regular meeting) in the board room.

**9. Adjournment: Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_) **Time:** \_\_\_\_\_

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	159,667.77	192,041.68
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	4,649.29
1140	UTILITY TAX	0.00	15,693.56
1190	PENALTIES AND INTEREST ON TAX	86.24	959.62
1313	TUITION OTHER LEAS OUT STATE	38,944.64	38,944.64
1510	INTEREST EARNED	60.44	1,960.41
1791	YEARBOOK SALES	20.00	65.00
1910	RENTALS	101.00	952.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	4,673.00
1973	MEDICAID INDIRECT ADM SERVICES	397.41	831.91
1990	OTHER	1,271.01	1,826.01
2110	COUNTY APPORTIONMENT	0.00	3,148.45
2200	REVENUE IN LIEU OF TAXES	0.00	90.17
3111	STATE AID	24,581.00	119,580.00
3112	STATE APPORTIONMENT	0.00	0.00
3114	BANK FRANCHISE TAX	0.00	0.00
3125	MENTOR TEACHERS	676.96	676.96
4151	OTHER STATE REV.	410.78	2,831.19
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	0.00
4159	TITLE II PART A REAP (84.367A)	0.00	0.00
4200	REVENUE IN LIEU OF TAXES	0.00	91.21
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>226,217.25</u>	<u>389,015.10</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	34,166.78	40,202.92
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	832.26
1190	PENALTIES AND INTEREST ON TAX	15.16	96.36
1990	OTHER	0.00	720.00
21	CAPITAL OUTLAY FUND	<u>34,181.94</u>	<u>41,851.54</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	26,025.89	30,623.95
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	820.39
1190	PENALTIES AND INTEREST ON TAX	11.56	95.26
1313	TUITION OTHER LEAS OUT STATE	2,900.15	2,900.15
1973	MEDICAID INDIRECT ADM SERVICES	23.00	48.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>28,960.60</u>	<u>34,487.75</u>
Fund 24	PENSION FUND		
5110	OPERATING TRANSFERS IN	0.00	0.00
24	PENSION FUND	<u>0.00</u>	<u>0.00</u>
Fund 51	FOOD SERVICE FUND		

Revenue		Monthly Activity	Balance @ EOM
1610	SALES TO PUPILS	4,159.55	12,298.05
1620	SALES TO ADULTS	1,096.90	3,402.41
1990	OTHER	162.80	1,798.82
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	4,399.38	16,741.46
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>9,818.63</u>	<u>34,240.74</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	850.00	2,640.00
1981	DAY CARE CENTER SERVICES	8,785.80	45,194.70
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,188.00	19,391.18
1990	OTHER	0.00	5,948.17
4810	FEDERAL REIMBURSEMENT	998.23	998.23
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>11,822.03</u>	<u>74,172.28</u>
Grand Total:		<u>311,000.45</u>	<u>573,767.41</u>

**BSCS Expenditure Summary**

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Regular; Processing Month 11/2018; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 134,253.38	\$ 374,592.76
21	CAPITAL OUTLAY FUND	\$ 148.59	\$ 35,653.15
22	SPECIAL EDUCATION FUND	\$ 20,053.35	\$ 39,631.71
24	PENSION FUND	\$ 475.00	\$ 6,269.25
51	FOOD SERVICE FUND	\$ 6,643.48	\$ 31,487.59
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 19,631.55	\$ 100,529.41
Grand Total:		\$ 181,205.35	\$ 588,163.87

Per Bank Statement	Ending- November 30, 2018	
MAIN Account		\$ 314,227.23
CD First State Bank; 1.9%; Maturity 3/10/2022		\$ 293,242.35
(11) ADV PYMT & (71) FLEX Account		\$ 89,218.02
(72) STUDENT COUNCIL Account		\$ 776.58

NOTE: AS STATED PREVIOUSLY IN BOARD REPORT REVIEW, BANK ERROR IN DEPOSITING OUR TAX APPORTIONMENT INTO THE ADVANCE PAYMENT/FLEX CHECKING ACCOUNT INSTEAD OF THE SCHOOL'S MAIN CHECKING ACCOUNT. THIS HAS BEEN TRANSFERRED BACK BY THE BANK AS OF DECEMBER 3 2018

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
DEC 2018	ADVANCE PAYMENT FUND	12/18/2018
(SCHOOL CHECKING FUND)		1.42 SCHOOL POSTAGE
Vendor Name ADVANCE PAYMENT FUND		<hr/> 1.42
BUS DR SUB	BAERWALDT, ROBIN	12/10/2018
(REIMBURSEMENT)		45.00 BUS DRIVER SUB
Vendor Name BAERWALDT, ROBIN		<hr/> 45.00
18-Dec-0001	BMO MASTERCARD	12/27/2018
(PCARD)		15.00 PCARD4 Subway MTSS INCENTIVES
(PCARD)		53.94 PCARD4 Popplers Music MUSIC
(PCARD)		20.00 PCARD5 Teacherspayteachers.Co MTSS INCEN
(PCARD)		9.52 PCARD5 Hobby Lobby OFFICE XMAS
(PCARD)		62.84 PCARD5 Wal-Mart OFFICE XMAS TREE
(PCARD)		37.04 PCARD6 MACDADDYS FUEL
(PCARD)		60.44 PCARD6 MACDADDYS FUEL
(PCARD)		44.79 PCARD6 MACDADDYS FUEL
(PCARD)		49.95 PCARD6 MACDADDYS FUEL
(PCARD)		90.00 PCARDC PUMPKIN PATCH PREK
(PCARD)		100.00 PCARDC TIE CONFERECE PRINCIPAL MEETING
(PCARD)		9.81 PCARDC AMAZON ELEM SUPPLIES
(PCARD)		97.95 PCARDC ITC PHONE REPAIR
(PCARD)		234.34 PCARDC Waste Mgmt GARBAGE
(PCARD)		895.19 PCARDC Scholastic Book Fairs BOOK FAIR
(PCARD)		21.82 PCARDC AMAZON OFFICE
(PCARD)		72.45 PCARDC AMAZON CUSTODIAL
(PCARD)		3.75 PCARDC Usps POSTAGE
(PCARD)		115.13 PCARDC HARTMANS FFVP
(PCARD)		3.99 PCARDC HARTMANS OFFICE
(PCARD)		300.96 PCARDC HARTMANS LIONPACK
(PCARD)		176.27 PCARDC The Shop BUS REPAIR
(PCARD)		216.45 PCARDC The Shop BUS REPAIR
(PCARD)		112.50 PCARDC ITC TELEPHONE REPAIR
(PCARD)		28.44 PCARD2 J W Pepper MUSIC
(PCARD)		42.76 PCARD2 MACDADDYS FUEL
(PCARD)		46.87 PCARD2 MACDADDYS FUEL
(PCARD)		22.50 PCARDC HARTMANS LIONPACK
(PCARD)		608.94 PCARDC Centurylink TELEPHONE - 3 MONTHS
(PCARD)		437.37 PCARDC Hillyard CUSTODIAL
(PCARD)		585.00 PCARDC RURAL SOLUTIONS TECHNOLOGY SERVIC
(PCARD)		9.24 PCARD1 MACDADDYS FUEL

Invoice Number	Vendor Name	Invoice Date
Description (PCARD)		Amount Detail Description 4.25 PCARD2 Teacherspayteachers.Co MUSIC
Vendor Name	BMO MASTERCARD	<hr/> 4,589.50
12/3/18 STMT	CASH-WA DISTRIBUTING	12/13/2018
(FOOD/CUSTODIAL SUPPLIES)		75.15 CUSTODIAL
(FOOD/CUSTODIAL SUPPLIES)		112.90 FFVP
Vendor Name	CASH-WA DISTRIBUTING	<hr/> 188.05
270414	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	12/10/2018
(DUES & SERVICES)		207.87 SCHOOL LEGAL CORRESPONDENCE
Vendor Name	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	<hr/> 207.87
UTILITIES1-0096	CITY OF BIG STONE CITY	12/12/2018
(UTILITIES - 1952 BUILDING)		313.88 ELECTRIC
(UTILITIES - 1952 BUILDING)		61.83 WATER & SEWER CHARGES
UTILITIES2-0096	CITY OF BIG STONE CITY	12/12/2018
(UTILITIES)		322.77 ELECTRIC
(UTILITIES)		103.38 WATER & SEWER CHARGES
UTILITIES3-0096	CITY OF BIG STONE CITY	12/12/2018
(UTILITIES - GYM)		810.18 ELECTRIC
(UTILITIES - GYM)		73.79 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	<hr/> 1,685.83
DEC 2018 2	FOLK, CHRISTOPHER	12/10/2018
(REIMBURSEMENT)		234.90 SUPT MEETING CHAMBERLAIN MILEAGE
DEC 2018 3	FOLK, CHRISTOPHER	12/10/2018
(REIMBURSEMENT)		49.95 ELABO MEETING WATERTOWN MILEAGE
DEC 2018 4	FOLK, CHRISTOPHER	12/10/2018
(REIMBURSEMENT)		49.50 NOV 2018 SUPT MEET WATERTOWN MILEAGE
Vendor Name	FOLK, CHRISTOPHER	<hr/> 334.35
DEC 2018	FOOD SERVICE FUND	12/10/2018
(SCHOOL FOOD SERVICE FUND)		202.93 AUG 2018 OST SNACK
(SCHOOL FOOD SERVICE FUND)		152.88 AUG 2018 LLLC SNACK
(SCHOOL FOOD SERVICE FUND)		157.43 OCT 2018 OST SNACK
Vendor Name	FOOD SERVICE FUND	<hr/> 513.24

Invoice Number	Vendor Name	Invoice Date
11/30/18 STMT	GRANT COUNTY REVIEW	12/10/2018
(ADVERTISING)		74.40 NOV 19 2018 BOARD PROCEEDINGS
(ADVERTISING)		34.74 ONE YR SUBSCRIPTION
Vendor Name	GRANT COUNTY REVIEW	<hr/> 109.14
DEC 2018	HAGGERTY, SHELLEY	12/10/2018
(REIMBURSEMENT)		52.20 TRAINING ACCOUNTABILITY & DATA WATERTOWN
Vendor Name	HAGGERTY, SHELLEY	<hr/> 52.20
DEC 2018-0001	NORTHWESTERN ENERGY	12/12/2018
(UTILITIES - NATGAS)		1,233.31 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 1,233.31
11/16/18 PLAY	ORTONVILLE PUBLIC SCHOOLS	12/10/2018
(CONTRACTED BUS SERVICE)		52.19 11/16/18 ORT PLAY; BUS #24
(CONTRACTED BUS SERVICE)		52.19 11/16/18 ORT PLAY; BUS #20
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<hr/> 104.38
DEC 2018	PRAIRIE FIVE RIDES	12/10/2018
(TRANSPORTATION)		141.00 OCT 2018 RIDES; 188 RIDES
DEC 2018 2	PRAIRIE FIVE RIDES	12/18/2018
(TRANSPORTATION)		131.25 NOVEMBER 2018; 175 RIDES
Vendor Name	PRAIRIE FIVE RIDES	<hr/> 272.25
DEC 2018 2	RONGLIEN EXCAVATING INC	12/10/2018
(MAINTENANCE)		51.00 11/17/18 SNOW REMOVAL
Vendor Name	RONGLIEN EXCAVATING INC	<hr/> 51.00
DEC 2018	WOLLSCHLAGER, STACY	12/10/2018
(REIMBURSEMENT)		21.24 MEAL UTENSILS & SUPPLIES
DEC 2018 2	WOLLSCHLAGER, STACY	12/19/2018
(REIMBURSEMENT)		15.95 STAFF XMAS PARTY DOOR PRIZES
Vendor Name	WOLLSCHLAGER, STACY	<hr/> 37.19
Fund Number	10	<hr/> 9,424.73
Checking Account ID	1	Fund Number 21
18-Dec-0001	BMO MASTERCARD	CAPITAL OUTLAY FUND
(PCARD)		12/27/2018
		179.45 PCARD Xerox COPY MACHINE



Invoice Number	Vendor Name	Invoice Date
Description (PCARD)		Amount Detail Description
		358.90 PCARDC Xerox COPY MACHINE - FINAL
Vendor Name	BMO MASTERCARD	<hr/> 538.35
Fund Number	21	538.35
Checking Account ID	1	Fund Number 22 SPECIAL EDUCATION FUND
14948-0001	BIG STONE THERAPIES INC	12/13/2018
(THERAPY)		148.95 OT SERVICES
Vendor Name	BIG STONE THERAPIES INC	<hr/> 148.95
18-Dec-0001	BMO MASTERCARD	12/27/2018
(PCARD)		40.97 PCARDC Ark Therapeutic SPED
Vendor Name	BMO MASTERCARD	<hr/> 40.97
8911	SIOUX FALLS SCHOOL DISTRICT	12/13/2018
(TUITION)		1,228.32 STUDENT TUITION
Vendor Name	SIOUX FALLS SCHOOL DISTRICT	<hr/> 1,228.32
Fund Number	22	1,418.24
Checking Account ID	1	Fund Number 51 FOOD SERVICE FUND
DEC 2018	ADVANCE PAYMENT FUND	12/18/2018
(SCHOOL CHECKING FUND)		99.56 KITCHEN HELP SUB
Vendor Name	ADVANCE PAYMENT FUND	<hr/> 99.56
DEC 2018	ANDERSON, ARLO	12/10/2018
(SCHOOL HELP)		60.00 INSTALL GARBAGE DISPOSAL & KITCHEN HELP
Vendor Name	ANDERSON, ARLO	<hr/> 60.00
DEC 2018	ANDERSON, SHELLY	12/10/2018
(REIMBURSEMENT)		63.18 WATERTOWN TRAINING MILEAGE
DEC 2018 2	ANDERSON, SHELLY	12/10/2018
(REIMBURSEMENT)		31.29 FOOD PURCHASED
DEC 2018 3	ANDERSON, SHELLY	12/18/2018
(REIMBURSEMENT)		24.53 FOOD PURCHASE
Vendor Name	ANDERSON, SHELLY	<hr/> 119.00
18-Dec-0001	BMO MASTERCARD	12/27/2018
(PCARD)		456.76 PCARDC HARTMANS SCHOOL FOOD
(PCARD)		47.97 PCARDC HARTMANS CACFP LLLC - FOOD SERVIC

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Unposted; Batch Description DECEMBER 27 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name BMO MASTERCARD

504.73

12/3/18 STMT CASH-WA DISTRIBUTING

12/13/2018

(FOOD/CUSTODIAL SUPPLIES)

1,191.12 GARBAGE DISPOSAL

(FOOD/CUSTODIAL SUPPLIES)

1,845.01 SCHOOL FOOD

(FOOD/CUSTODIAL SUPPLIES)

54.58 KITCHEN SUPPLIES

(FOOD/CUSTODIAL SUPPLIES)

197.31 FOOD SERVICE - CACFP LLLC

Vendor Name CASH-WA DISTRIBUTING

3,288.02

19 007713 SOUTH DAKOTA DEPT OF EDUCATION

12/10/2018

(COMMODITIES)

78.55 COMMODITIES

Vendor Name SOUTH DAKOTA DEPT OF EDUCATION

78.55

11/30/18 STMT US FOODS

12/13/2018

(FOOD PURCHASES)

2,752.13 SCHOOL FOOD - 2 MONTHS

Vendor Name US FOODS

2,752.13

Fund Number 51

6,901.99

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

LLLC SEC DEP BERDAN, AMBER

12/10/2018

(REIMBURSEMENT)

250.00 SEC DEPOSIT REFUND

Vendor Name BERDAN, AMBER

250.00

18-Dec-0001 BMO MASTERCARD

12/27/2018

(PCARD)

12.00 PCARDC O Kayes Home Center LLLC FREEZER

(PCARD)

93.49 PCARD3 AMAZON LLLC GATE

(PCARD)

10.64 PCARD3 AMAZON CACFP SUPPLIES

(PCARD)

29.92 PCARD3 AMAZON LLLC WASHER PART

(PCARD)

17.57 PCARD3 Family Dollar LLLC CLEAN SUPPLIES

(PCARD)

12.99 PCARD3 AMAZON LLLC SUPPLIES

(PCARD)

21.67 PCARD3 Wal-Mart PREK

(PCARD)

76.54 PCARD3 Wal-Mart CACFP LLLC

(PCARD)

15.96 PCARD3 Shopko LLLC BLANKETS

(PCARD)

31.95 PCARD3 Wal-Mart LLLC

(PCARD)

34.03 PCARD3 HARTMANS CACFP LLLC

(PCARD)

21.99 PCARD3 AMAZON PREK PROG

(PCARD)

23.56 PCARD3 Dollar General PREK XMAS PROJ

(PCARD)

11.18 PCARD3 Family Dollar CACFP LLLC MILK

(PCARD)

84.00 PCARDC Pro Image PREK TSHIRTS

(PCARD)

23.43 PCARD3 Family Dollar CACFP LLLC

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Unposted; Batch Description DECEMBER 27 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(PCARD)		90.00 PCARDC LARRY'S REFIG LLLC REPAIR HVAC
(PCARD)		106.39 PCARDC Wal-Mart CACFP LLLC BABY FORMULA
Vendor Name	BMO MASTERCARD	<u>717.31</u>
DEC 2018	MURSU, NOAH	12/10/2018
(OST HELP)		67.50 OST HELPER
(OST HELP)		22.50 OST HELPER
DEC 2018 2	MURSU, NOAH	12/18/2018
(OST HELP)		67.50 OST HELPER
DEC 2018 3	MURSU, NOAH	12/19/2018
(OST HELP)		45.00 OST HELPER 11/29/18
(OST HELP)		45.00 OST HELPER 12/13/18
DEC 2018 4	MURSU, NOAH	12/19/2018
(OST HELP)		22.50 OST HELPER 12/18/18
Vendor Name	MURSU, NOAH	<u>270.00</u>
DEC 2018 2	RONGLIEN EXCAVATING INC	12/10/2018
(MAINTENANCE)		51.00 11/17/18 SNOW REMOVAL
Vendor Name	RONGLIEN EXCAVATING INC	<u>51.00</u>
DEC 2018-0001	ST. CHARLES CHURCH	12/19/2018
(RENT PAYMENT)		200.00 RENT PAYMENT
(RENT PAYMENT)		41.63 UTILITIES; NAT GAS
(RENT PAYMENT)		169.52 UTILITIES; NAT GAS
(RENT PAYMENT)		307.68 UTILITIES; CITY
(RENT PAYMENT)		(206.97) LARRY'S REFRIG HVAC REPAIR
Vendor Name	ST. CHARLES CHURCH	<u>511.86</u>
Fund Number	53	<u>1,800.17</u>
Checking Account ID	1	<u>20,083.48</u>

	<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>
<b>Checking Account ID: 1</b>												
ADELAMY	ADELMAN, AMY											
												1,130.59
	GROSS:	1,292.07	1,292.07	0.00	1,292.07	1,292.07	1,924.01	1,924.01	1,924.01	1,808.57		
1,924.01	EMPLOYEE:	(32.96)	(29.67)	0.00	(80.11)	(18.74)	(115.44)				(516.50)	0.00
	EMPLOYER:				80.11	18.74	115.44	0.00	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY											
												1,143.72
	GROSS:	1,564.13	0.00	0.00	1,564.13	1,564.13	2,235.70	2,235.70	2,235.70	2,101.56		
2,235.70	EMPLOYEE:	(112.25)	0.00	0.00	(96.98)	(22.68)	(134.14)				(725.93)	0.00
	EMPLOYER:				96.98	22.68	134.14	0.00	0.00	0.00	476.20	0.00
ATHEELM	ATHEY, ELMER											
												1,164.82
	GROSS:	1,297.60	0.00	0.00	1,297.60	1,297.60	0.00	1,297.60	1,297.60	1,297.60		
1,297.60	EMPLOYEE:	(33.51)	0.00	0.00	(80.45)	(18.82)	0.00				0.00	0.00
	EMPLOYER:				80.45	18.82	0.00	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY											
												1,996.26
	GROSS:	2,360.34	2,360.34	0.00	2,360.34	2,360.34	2,511.00	2,511.00	2,511.00	2,360.34		
2,511.00	EMPLOYEE:	(105.20)	(68.32)	0.00	(146.34)	(34.22)	(150.66)				(10.00)	0.00
	EMPLOYER:				146.34	34.22	150.66	0.00	0.00	0.00	1.20	0.00
BERDRAC	BERDAN, RACHEL											
												2,272.33
	GROSS:	2,780.83	2,780.83	0.00	2,780.83	2,780.83	2,958.33	2,958.33	2,958.33	2,780.83		
2,958.33	EMPLOYEE:	(186.45)	(109.32)	0.00	(172.41)	(40.32)	(177.50)				0.00	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	1.20	0.00
BOOGCHE	BOOGAARD, CHERYL											
												995.48
	GROSS:	1,077.94	1,077.94	0.00	1,077.94	1,077.94	1,146.75	1,146.75	1,146.75	1,077.94		
1,146.75	EMPLOYEE:	0.00	0.00	0.00	(66.83)	(15.63)	(68.81)				0.00	0.00
	EMPLOYER:				66.83	15.63	68.81	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
												406.34
	GROSS:	440.00	440.00	0.00	440.00	440.00	0.00	440.00	440.00	440.00		
440.00	EMPLOYEE:	0.00	0.00	0.00	(27.28)	(6.38)	0.00				0.00	0.00
	EMPLOYER:				27.28	6.38	0.00	0.00	0.00	0.00	475.00	0.00
COOPNIC	COOPER, NICHOLE M											
												2,378.53
	GROSS:	2,830.05	0.00	0.00	2,830.05	2,830.05	3,107.50	3,107.50	3,107.50	2,921.05		
3,107.50	EMPLOYEE:	(152.17)	0.00	0.00	(175.46)	(41.04)	(186.45)				(173.85)	0.00
	EMPLOYER:				175.46	41.04	186.45	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
												2,046.86
	GROSS:	2,587.51	2,587.51	0.00	2,587.51	2,587.51	2,911.22	2,911.22	2,911.22	2,736.55		
2,911.22	EMPLOYEE:	(163.25)	(98.98)	0.00	(160.43)	(37.52)	(174.67)				(229.51)	0.00
	EMPLOYER:				160.43	37.52	174.67	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,457.57
	GROSS:	5,368.33	0.00	0.00	5,618.33	5,618.33	6,083.33	5,833.33	5,833.33	5,468.33		
6,083.33	EMPLOYEE:	(330.85)	0.00	0.00	(348.34)	(81.47)	(615.00)				(250.00)	0.00
	EMPLOYER:				348.34	81.47	565.00	0.00	0.00	0.00	5.20	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,377.17
	GROSS:	4,080.09	0.00	0.00	4,080.09	4,080.09	4,800.00	4,800.00	4,800.00	4,512.00		
4,800.00	EMPLOYEE:	(353.74)	0.00	0.00	(252.97)	(59.16)	(288.00)				(468.96)	0.00
	EMPLOYER:				252.97	59.16	288.00	0.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN											
												1,601.10
	GROSS:	1,887.64	0.00	0.00	1,887.64	1,887.64	2,008.13	2,008.13	2,008.13	1,887.64		
2,008.13	EMPLOYEE:	(132.14)	0.00	0.00	(117.03)	(27.37)	(120.49)				(10.00)	0.00
	EMPLOYER:				117.03	27.37	120.49	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>
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
WESTSUE	WESTERMEYER, SUE											
												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
WOLLKEL	WOLLSCHLAGER, KELLY											
												1,066.85
	GROSS:	1,261.95	0.00	0.00	1,261.95	1,261.95	1,342.50	1,342.50	1,342.50	1,261.95		
1,342.50	EMPLOYEE:	(98.56)	0.00	0.00	(78.24)	(18.30)	(80.55)				0.00	0.00
	EMPLOYER:				78.24	18.30	80.55	0.00	0.00	0.00	1.20	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												1,835.19
	GROSS:	2,111.64	0.00	0.00	2,111.64	2,111.64	2,276.30	2,276.30	2,276.30	2,139.72		
2,276.30	EMPLOYEE:	(114.91)	0.00	0.00	(130.92)	(30.62)	(136.58)				(28.03)	0.00
	EMPLOYER:				130.92	30.62	136.58	0.00	0.00	0.00	1.20	0.00
ZAHNSAM	ZAHN, SAMANTHA											
												1,323.35
	GROSS:	1,473.45	1,473.45	0.00	1,473.45	1,473.45	1,567.50	1,567.50	1,567.50	1,473.45		
1,567.50	EMPLOYEE:	(16.51)	(20.87)	0.00	(91.35)	(21.37)	(94.05)				0.00	0.00
	EMPLOYER:				91.35	21.37	94.05	0.00	0.00	0.00	1.20	0.00
<b>Subtotal:</b>				<b>Female: 35</b>		<b>Male: 6</b>		<b>Total: 41</b>		<b>Net:</b>		<b>64,989.72</b>
	GROSS:	77,794.06	28,785.84	0.00	78,476.73	78,476.73	82,923.23	85,888.42	86,055.09	80,813.02		
86,471.09	EMPLOYEE:	(5,310.79)	(866.20)	0.00	(4,865.55)	(1,137.93)	(5,225.40)				(4,075.50)	0.00
	EMPLOYER:				4,865.55	1,137.93	5,175.40	0.00	0.00	0.00	3,135.35	0.00

**Balance Sheet**  
 Period Ending: November 2018  
 Annual; Processing Month 11/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 00 GENERAL LONG-TERM LIABILITIES</b>				
<u>Current Assets</u>				
00 101	CASH	0.00	0.00	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
<u>Current Liabilities</u>				
00 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
00 509	OTHER LONG-TERM LIABILITIES	3,141.38	0.00	3,141.38
00 705	INVESTMENT IN GEN FIXED ASSETS	(3,141.38)	0.00	(3,141.38)
00 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>



**Balance Sheet**  
 Period Ending: November 2018  
 Annual; Processing Month 11/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH	37,689.80	98,813.87	136,503.67
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	151,063.48	(151,063.48)	0.00
10 112	TAXES RECEIVABLE - DELINQUENT	647.24	0.00	647.24
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	16,533.07	0.00	16,533.07
10 180	INVESTMENTS	293,242.35	0.00	293,242.35
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>506,399.04</u>	<u>(52,249.61)</u>	<u>454,149.43</u>
Total Assets and Deferred Outflows of Resources:		<u>506,399.04</u>	<u>(52,249.61)</u>	<u>454,149.43</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	974.59	0.00	974.59
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
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	(1,080.76)	0.00	(1,080.76)
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	0.00	0.00	0.00
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	204,888.42	(151,063.48)	53,824.94
	Current Liabilities Subtotal:	<u>205,278.63</u>	<u>(151,063.48)</u>	<u>54,215.15</u>

**Balance Sheet**  
 Period Ending: November 2018  
 Annual; Processing Month 11/2018

<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:	0.00	0.00	0.00
 <u>Fund Balance</u>				
10 704 005	UNDESIGNATED FUND BALANCE	0.00	0.00	0.00
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	297,127.41	98,813.87	395,941.28
	Fund Balance Subtotal:	301,120.41	98,813.87	399,934.28
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		506,399.04	(52,249.61)	454,149.43

**Balance Sheet**  
 Period Ending: November 2018  
 Annual; Processing Month 11/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 11 IMPREST FUND - ADV PYMT ACCT</b>				
<u>Current Assets</u>				
11 101	CASH	2,294.91	81,882.22	84,177.13
	Current Assets Subtotal:	2,294.91	81,882.22	84,177.13
	Total Assets and Deferred Outflows of Resources:	2,294.91	81,882.22	84,177.13
<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	2,294.91	81,882.22	84,177.13
	Fund Balance Subtotal:	2,294.91	81,882.22	84,177.13
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	2,294.91	81,882.22	84,177.13

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	76,121.53	34,033.35	110,154.88
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	56,410.47	(34,166.78)	22,243.69
21 112	TAXES RECEIVABLE - DELINQUENT	0.00	0.00	0.00
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>132,532.00</u>	<u>(133.43)</u>	<u>132,398.57</u>
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>132,532.00</u>	<u>(133.43)</u>	<u>132,398.57</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	12,296.63	0.00	12,296.63
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	0.00	0.00	0.00
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	65,732.45	(34,166.78)	31,565.67
	Current Liabilities Subtotal:	<u>81,259.18</u>	<u>(34,166.78)</u>	<u>47,092.40</u>
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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	51,272.82	34,033.35	85,306.17
	Fund Balance Subtotal:	<u>51,272.82</u>	<u>34,033.35</u>	<u>85,306.17</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>132,532.00</u>	<u>(133.43)</u>	<u>132,398.57</u>

**Balance Sheet**  
 Period Ending: November 2018  
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	40,585.79	8,907.25	49,493.04
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	43,235.67	(26,025.89)	17,209.78
22 112	TAXES RECEIVABLE - DELINQUENT	0.00	0.00	0.00
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:	<u>83,821.46</u>	<u>(17,118.64)</u>	<u>66,702.82</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>83,821.46</u>	<u>(17,118.64)</u>	<u>66,702.82</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	1,635.33	0.00	1,635.33
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
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	(3.03)	0.00	(3.03)
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	0.00	0.00	0.00
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	52,200.50	(26,025.89)	26,174.61
	Current Liabilities Subtotal:	<u>53,832.80</u>	<u>(26,025.89)</u>	<u>27,806.91</u>
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
22 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	29,988.66	8,907.25	38,895.91
	Fund Balance Subtotal:	<u>29,988.66</u>	<u>8,907.25</u>	<u>38,895.91</u>

**Balance Sheet**  
Period Ending: November 2018  
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<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:	83,821.46	(17,118.64)	66,702.82

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 24 PENSION FUND</b>				
<u>Current Assets</u>				
24 101	CASH	43,547.39	(475.00)	43,072.39
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	226.87	0.00	226.87
	Current Assets Subtotal:	<u>43,774.26</u>	<u>(475.00)</u>	<u>43,299.26</u>
Total Assets and Deferred Outflows of Resources:		<u>43,774.26</u>	<u>(475.00)</u>	<u>43,299.26</u>
<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	226.87	0.00	226.87
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:	<u>226.87</u>	<u>0.00</u>	<u>226.87</u>
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	43,547.39	(475.00)	43,072.39
	Fund Balance Subtotal:	<u>43,547.39</u>	<u>(475.00)</u>	<u>43,072.39</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>43,774.26</u>	<u>(475.00)</u>	<u>43,299.26</u>

**Balance Sheet**  
 Period Ending: November 2018  
 Annual; Processing Month 11/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH	7,550.34	3,175.15	10,725.49
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	518.57	0.00	518.57
51 171	INVENTORY-STORES PURCH FOR RES	2,496.46	0.00	2,496.46
51 172	INVENTORY OF DONATED FOOD	9,746.45	0.00	9,746.45
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>20,311.82</u>	<u>3,175.15</u>	<u>23,486.97</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	72,658.49	0.00	72,658.49
51 205	EQUIPMENT-FEDERAL ASSIST.	0.00	0.00	0.00
51 208	ACCUM DEPRECIATION-LOCAL	(40,416.23)	0.00	(40,416.23)
51 209	ACCUM DEPR-FEDERAL	0.00	0.00	0.00
	Long-term Assets Subtotal:	<u>32,242.26</u>	<u>0.00</u>	<u>32,242.26</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	15,965.48	0.00	15,965.48
	Deferred Outflows of Resources Subtotal:	<u>15,965.48</u>	<u>0.00</u>	<u>15,965.48</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u><u>68,519.56</u></u>	<u><u>3,175.15</u></u>	<u><u>71,694.71</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
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	0.02	0.00	0.02
	Current Liabilities Subtotal:	<u>0.02</u>	<u>0.00</u>	<u>0.02</u>
<u>Other Liabilities</u>				



**Balance Sheet**  
 Period Ending: November 2018  
 Annual; Processing Month 11/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
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:	6,171.88	0.00	6,171.88
 <u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	54,534.08	3,175.15	57,709.23
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	62,347.66	3,175.15	65,522.81
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	68,519.56	3,175.15	71,694.71

**Balance Sheet**  
 Period Ending: November 2018  
 Annual; Processing Month 11/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH	(32,337.21)	(7,809.52)	(40,146.73)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	(32,337.21)	(7,809.52)	(40,146.73)
<u>Other Assets</u>				
53 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	0.00	0.00	0.00
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	21,501.65	0.00	21,501.65
<b>Total Assets and Deferred Outflows of Resources:</b>		(10,835.56)	(7,809.52)	(18,645.08)
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
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	2.33	0.00	2.33
	Current Liabilities Subtotal:	2.33	0.00	2.33
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
53 603	ENCUMBRANCES	0.00	0.00	0.00
53 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	8,312.03	0.00	8,312.03
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(19,149.92)	(7,809.52)	(26,959.44)
	Fund Balance Subtotal:	(19,149.92)	(7,809.52)	(26,959.44)
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		(10,835.56)	(7,809.52)	(18,645.08)

**Balance Sheet**  
 Period Ending: November 2018  
 Annual; Processing Month 11/2018

<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	4,658.22	382.67	5,040.89
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:	4,658.22	382.67	5,040.89
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>4,658.22</b>	<b>382.67</b>	<b>5,040.89</b>
<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	4,658.22	382.67	5,040.89
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:	4,658.22	382.67	5,040.89
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>4,658.22</b>	<b>382.67</b>	<b>5,040.89</b>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	537.72	238.86	776.58
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
Current Assets Subtotal:		537.72	238.86	776.58
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>537.72</b>	<b>238.86</b>	<b>776.58</b>
<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	537.72	238.86	776.58
Fund Balance Subtotal:		537.72	238.86	776.58
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>537.72</b>	<b>238.86</b>	<b>776.58</b>

**Balance Sheet**  
 Period Ending: November 2018  
 Annual; Processing Month 11/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS</b>				
<u>Current Assets</u>				
90 101	CASH IN BANK	0.00	0.00	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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	84,688.30	0.00	84,688.30
90 204	EQUIPMENT-LOCAL	122,415.00	0.00	122,415.00
	Long-term Assets Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u><u>1,025,464.00</u></u>	<u><u>0.00</u></u>	<u><u>1,025,464.00</u></u>
<u>Current Liabilities</u>				
90 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	809,875.00	0.00	809,875.00
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	215,589.00	0.00	215,589.00
	Fund Balance Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u><u>1,025,464.00</u></u>	<u><u>0.00</u></u>	<u><u>1,025,464.00</u></u>

Batch Description: NOVEMBER 30 2018 CHECK RECONCILIATION Processing Month: 11/2018  
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2018	314,227.23

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36008	AFLAC	11/01/2018	898.16
36013	SANFORD HEALTH FLEX PLAN	11/01/2018	16.00
36026	CLAY HOUSE	11/19/2018	217.00
36040	PRAIRIE FIVE RIDES	11/19/2018	137.25
36041	SCHOLASTIC CHALLENGE	11/19/2018	140.00
36042	SIOUX FALLS SCHOOL DISTRICT	11/19/2018	2,866.08
36044	ST. CHARLES CHURCH	11/19/2018	150.00
		Total:	<u>4,424.49</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
314,227.23	(4,424.49)	309,802.74	309,802.74

Cleared Automatic Payment Total:	24,979.71
Cleared Checks Total:	82,067.68
Cleared Direct Deposit Total:	(63,826.08)
Cleared Void Total:	
Cleared Deposit Total:	311,000.45
Cleared Manual Journal Entries Total:	(37.13)
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

11/30/2018

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
51 4810 035	11/29/2018	MJ19-017	998.23		MOVE REV TO PROPER PROGRAM
51 101	11/29/2018	MJ19-017		998.23	MOVE REV TO PROPER PROGRAM
53 4810 035	11/29/2018	MJ19-017		998.23	MOVE REV TO PROPER PROGRAM
53 101	11/29/2018	MJ19-017	998.23		MOVE REV TO PROPER PROGRAM
51 2562 000 461	11/29/2018	MJ19-017		62.10	MOVE CACFP FOOD EXP TO CORR ACCT
51 2562 035 461	11/29/2018	MJ19-017	62.10		MOVE CACFP FOOD EXP TO CORR ACCT
10 553	11/20/2018	MJ19-019	151,063.48		GRANT COUNTY OCTOBER 2018 APPORTIONMENT
10 110	11/20/2018	MJ19-019		151,063.48	GRANT COUNTY OCTOBER 2018 APPORTIONMENT
21 553	11/20/2018	MJ19-019	34,166.78		GRANT COUNTY OCTOBER 2018 APPORTIONMENT
21 110	11/20/2018	MJ19-019		34,166.78	GRANT COUNTY OCTOBER 2018 APPORTIONMENT
22 553	11/20/2018	MJ19-019	26,025.89		GRANT COUNTY OCTOBER 2018 APPORTIONMENT
22 110	11/20/2018	MJ19-019		26,025.89	GRANT COUNTY OCTOBER 2018 APPORTIONMENT
10 101	11/16/2018	MJ19-020		37.13	MEDICAID ADMIN FEE
10 2490 000 319	11/16/2018	MJ19-020	37.13		MEDICAID ADMIN FEE
11 101	11/30/2018	MJ19-022		143.25	ADV PYMT CKS
11 1190 000 479 011	11/30/2018	MJ19-022	143.25		ADV PYMT CKS
71 101	11/30/2018	MJ19-022		300.00	FLEX PAYMENT TXFR
71 1190 000 479 012	11/30/2018	MJ19-022	300.00		FLEX PAYMENT TXFR
72 101	11/30/2018	MJ19-022		75.64	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	11/30/2018	MJ19-022	75.64		STUDENT COUNCIL PAYMENTS

213,870.73

213,870.73

TOTAL DEBITS AND CREDITS

BALANCE

-

MUST BE ZERO

### TOBACCO-FREE SCHOOLS DISTRICT

The District recognizes its duty to promote the health and safety of students, staff and citizens on district property and during school-sponsored activities. In accordance with this responsibility, it is the intent of the School Board to establish a tobacco-free school environment that demonstrates a commitment to helping students resist tobacco use and that emphasizes the importance of adult role modeling.

The use, possession, or promotion of tobacco on school property or during school-sponsored activities is prohibited. This policy shall be in effect at all times and shall apply to all students, employees and visitors.

For the purposes of this policy:

1. "Tobacco" means any substance or item, in any form, containing tobacco, including cigarettes, cigars, smokeless tobacco, pipes and vapor products;
2. "School property" means all district-owned, rented or leased buildings, grounds and vehicles;
3. "School-sponsored activity" means any planned, organized, endorsed, or supervised activity involving district students or staff that occurs either before, during or after regular school hours;
4. "Promotion" means the use or display of tobacco-related clothing, bags, lighters, or other material that is designed to encourage the acceptance or use of tobacco.

Students or district employees found in violation of this policy will be subject to appropriate consequences, which may involve a range of enforcement options including disciplinary action and educational alternatives to disciplinary action. Visitors in violation of this policy will result in appropriate sanctions as determined and imposed by the administration, which may include direction to leave school property.

The superintendent/CEO shall provide reasonable public notification of the district's policy, including, but not limited to, inclusion in student and staff handbooks. The superintendent/CEO may develop administrative regulations as necessary to implement this policy.

#### Legal References:

SDCL 13-8-39 (Management of schools by board - general powers)

SDCL 22-36-2 (Smoking in public place or place of employment prohibited)

1<sup>st</sup> Reading-~~10/20/2015~~ 11-19-18

2<sup>nd</sup> Reading-11/17/2015 → 12-27-18

Date Adopted-11/17/2015

Last Revised-