



655 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

Tuesday, February 20th, 2018 at 6:00 PM

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

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 Westermeyer
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: _____ MC: _____
5. Community Input Session (5-minute maximum)
6. Communication Items
 - a. Board Communication
 1. School Board Recognition Week, February 19-23. On behalf of myself, Christopher Folk, CEO/Business Manager, and all the staff and students of the Big Stone City School District, I would like to thank each board member for their continued service and dedicated leadership in public education for improving achievement for all public school students!
 - b. Principal Report
 1. Good news items from the classrooms
 - c. CEO/Business Manager's Report
 1. Revenue/Expenditure Summary Reports, pg. 1-3
 - a. No comments. Please let me know if there are any questions.
 2. Bills and BMO Pcard, pg. 4-9
 - a. Bills to highlight: The Big Stone School participated in a tobacco survey in the middle school and we received \$500 for this participation. It was decided by the group that the money received is to be donated to the Big Stone City School Washington DC Trip students to help offset their costs. \$949.50 Cedar Shores lodging for our summer teacher professional development. \$7,577.78 final billing for our two-year ending June 30 2017 audit by EideBailly. 2nd quarter tuition and transportation billing for the Ortonville school. \$1,614.15 to replace our green treated tire swing beams, Lake Country Construction.
 3. Payroll Register – Unitemized Report (current month), pg. 9-12

- a. No comments. Please let me know if there are any questions.
- 4. Balance Sheet, pg. 13-25
 - a. No comments. Please let me know if there are any questions.
- 5. Check Reconciliation Report, pg. 26
- 6. Manual Journal Entry Board Report, pg. 27
 - a. This is a new report that was recommended by the auditors to show the board. It will show the previous month's manual journal entries made. Please let me know if you have any questions.
- 7. Legislative Updates
- 8. Enrollment Funding Projections

7. 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); January 23 2018 board minutes, pg. 28-30
 - 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 June 19, 2018 as the Big Stone City School District Board election date
 - a. The administration recommends approval as presented.
 - 6. Approval of the Department of Labor Letter, pg. 31
 - a. The DLA has reviewed and accepted the school's audit report for the two fiscal years ended June 30, 2017. The administration recommends approval as presented.
 - 7. Approval of the Continuous School Improvement Plan for the 2017-2018 school year, pg. 32-41
 - a. A committee meeting was held on 1/11/18 to review and discuss updates to the plan. The plan in the board packet is the final version of the plan and is presented to the board for approval. The administration recommends approval as presented. The next meeting for this plan, as it is a continuous plan, will be May 2018.
 - 8. Approval of the Coordination/Transition Plan for the 2017-2018 school year, pg. 42-46
 - a. A committee meeting was held on 12/12/17 to review and discuss updates to the plan. The plan in the board packet is the final version of the plan and is presented to the board for approval. The administration recommends approval as presented. The next meeting for this plan will be after our preschool screening in the spring.
 - 9. Approval of the South Dakota Open Enrollment Application #032
 - a. The administration has reviewed student information and recommends approval as presented.

8. Discussion

- a. Update on OST/Learning Center
- b. First reading of Policy ABAA – Title I Parent Involvement; pg. 47-49
 - 1. After a Title I committee meeting, there were a few more small corrections to the policy. Please review the policy in the school board packet. Please let me know if there are any questions.
- c. School Committees Overview, pg. 50
 - 1. Capital Outlay and Budget Committees to start to meet soon
- d. Looking ahead: 2018-2019 school calendar
- e. Next School Board Meeting: 3/20/2018 @ 6:00 PM (Regular Meeting) in the Board Room, CEO/Business Manager would like to reschedule as he will be at a ASBSD Seminar that day until late afternoon in Sioux Falls. Suggested dates are Tuesday, 3/27/18 or a suggestion from the school board.

9. Executive Session Motion: _____ MC: _____ Time: _____

- a. Discussion of personnel in accordance to SDCL 1-25-2(1), CEO/Business Manager's Evaluation.
- b. Declare out at what time: _____

10. Adjournment: Motion: _____ MC: _____ Time: _____

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	2,490.06	281,756.88
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	2,861.10
1140	UTILITY TAX	0.00	16,533.07
1190	PENALTIES AND INTEREST ON TAX	73.84	1,167.27
1313	TUITION OTHER LEAS OUT STATE	0.00	42,486.28
1510	INTEREST EARNED	2,883.96	5,203.26
1791	YEARBOOK SALES	0.00	30.00
1910	RENTALS	100.00	554.00
1920	CONTRIBUTIONS AND DONATIONS	500.00	4,239.00
1950	REFUND OF PRIOR YEARS' EXPEND	0.00	35.28
1973	MEDICAID INDIRECT ADM SERVICES	0.00	865.78
1990	OTHER	1,291.00	15,360.73
2110	COUNTY APPORTIONMENT	1,620.21	4,855.02
2200	REVENUE IN LIEU OF TAXES	0.00	107.63
3111	STATE AID	22,793.00	130,589.00
3112	STATE APPORTIONMENT	0.00	0.00
3114	BANK FRANCHISE TAX	0.00	0.00
3125	MENTOR TEACHERS	0.00	373.00
3129	OTHER RESTRICTED GRANTS IN AID	0.00	6,243.38
4151	OTHER STATE REV.	0.00	1,433.06
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	109.17
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>31,752.07</u>	<u>514,802.91</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	505.01	50,599.95
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	300.00
1190	PENALTIES AND INTEREST ON TAX	9.78	125.23
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>514.79</u>	<u>51,025.18</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	485.65	48,660.26
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	370.57
1190	PENALTIES AND INTEREST ON TAX	9.41	151.62
1313	TUITION OTHER LEAS OUT STATE	0.00	11,359.06
1973	MEDICAID INDIRECT ADM SERVICES	0.00	50.00
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>495.06</u>	<u>60,591.51</u>
Fund 24	PENSION FUND		

Revenue		Monthly Activity	Balance @ EOM
1110	AD VALOREM TAXES	0.00	1.35
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	27.58
1190	PENALTIES AND INTEREST ON TAX	0.00	9.89
5110	OPERATING TRANSFERS IN	0.00	0.00
24	PENSION FUND	0.00	38.82
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	2,420.50	15,265.10
1620	SALES TO ADULTS	360.30	3,153.10
1990	OTHER	0.00	1,374.18
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	2,953.82	20,901.76
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
5170	CAPITAL CONTRIBUTIONS	0.00	6,229.42
51	FOOD SERVICE FUND	5,734.62	46,923.56
Fund 53	PRESCHOOL/OST FUND		
1340	PRESCHOOL TUITION	920.00	13,660.98
1981	DAY CARE CENTER SERVICES	651.50	15,804.51
1990	OTHER	0.00	125.00
4155	OUT OF SCHOOL TIME GRANT - CFDA 93.575	0.00	3,645.10
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST FUND	1,571.50	33,235.59
Grand Total:		40,068.04	706,617.57

Big Stone City School District 25-1

BSCS Expenditure Summary

02/14/2018 11:16 AM

Regular; Processing Month 01/2018; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 85,590.07	\$ 559,100.63
21	CAPITAL OUTLAY FUND	\$ 2,778.61	\$ 47,472.78
22	SPECIAL EDUCATION FUND	\$ 13,110.86	\$ 69,057.51
24	PENSION FUND	\$ -	\$ 185.75
51	FOOD SERVICE FUND	\$ 5,960.64	\$ 40,590.76
53	PRESCHOOL/OST FUND	\$ 5,994.30	\$ 44,895.33
Grand Total:		\$ 113,434.48	\$ 761,302.76

Per Bank Statement	Ending-	January 31, 2018	
MAIN Account			\$ 356,094.16
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 289,099.29
ADV PYMT & FLEX Account			\$ 5,261.93
STUDENT COUNCIL Account			\$ 464.57

02/13/2018 02:53 PM

Unposted; Batch Description FEBRUARY 20 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

FEB 2018 ADVANCE PAYMENT FUND

02/13/2018

(SCHOOL CHECKING FUND)

100.00 CK# 4383 CLINTON BBALL TOURNEY

(SCHOOL CHECKING FUND)

240.00 CK# 4384 SDCTM CONF FEES; CLSSRM INNOV G

(SCHOOL CHECKING FUND)

125.00 CK# 4385 LIVING HISTORY FAIR FEE

(SCHOOL CHECKING FUND)

43.25 CK# 4386 SD DCI BACKGROUND CK (BOE)

(SCHOOL CHECKING FUND)

50.00 CK# 4387 PETTY CASH; POSTAGE

(SCHOOL CHECKING FUND)

49.94 POSTAGE; REPORT CARDS

Vendor Name ADVANCE PAYMENT FUND

608.19

FEB 2018 BANKEN, ERIC

02/13/2018

(REFEREE)

105.00 REFEREE

Vendor Name BANKEN, ERIC

105.00

FEB 2018 BIG STONE CITY STUDENTS WASHINGTON DC TRIP 02/13/2018

(WASHINGTON DC TRIP)

500.00 TOBACCO SURVEY MONEY DONATION

Vendor Name BIG STONE CITY STUDENTS WASHINGTON DC TRIP

500.00

FEBRUARY 2- BMO MASTERCARD 0001

02/13/2018

45.00 PCARD1 MACDADDYS FUEL

35.00 PCARD1 MACDADDYS FUEL

99.69 PCARD3 Usps BULK MAILER

13.90 PCARDC Sarlettes Music MUSIC

180.00 PCARDC SPIKEBALL FUEL UP TO PLAY 60 SUPP

198.03 PCARDC Centurylink TELEPHONE

670.76 PCARDC Hillyard CUSTODIAL

949.50 PCARDC Cedar Shore Resort TEACHER PD LOD

597.89 PCARDC RURAL SOLUTIONS TECH SERVICES

682.50 PCARDC RURAL SOLUTIONS G5 TECH GRANT SUP

37.37 PCARDC SCHOOL SPECIALTY SCHOOL TEMPERA P

240.91 PCARDC Waste Mgmt GARBAGE

63.94 PCARDC Amazon MUSIC

52.25 PCARDC TRISTATE WATER WATER SERVICE

77.50 PCARDC Tubbs Of Soft Water SOFTENER SALT

93.25 PCARDC The Shop Inc VEHICLE SERVICES

7.25 PCARD4 Teacherspayteachers MS MATH REQUI

50.00 PCARD4 Usps STAMPS

19.24 PCARD5 Dollar General 15324 PUBERTY CLAS

29.05 PCARD2 MACDADDYS FUEL

02/13/2018 02:53 PM

Unposted; Batch Description FEBRUARY 20 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

29.08 PCARD2 MACDADDYS FUEL
 69.80 PCARD2 Dollar General LIONPACK PROG
 5.50 PCARD2 CAR WASH VEHICLE MAINTENANCE
 54.46 PCARD2 Cenex FUEL
 206.96 PCARD2 Wal-Mart LIONPACK PROG
 46.00 PCARD1 MACDADDYS FUEL
 22.08 PCARD1 Seehafer Ace CUSTODIAL
 49.00 PCARD1 MACDADDYS FUEL
 29.00 PCARD1 MACDADDYS FUEL
 81.67 PCARD2 Berens LIONPACK PROG
 41.90 PCARD2 MACDADDYS FUEL

Vendor Name BMO MASTERCARD

4,778.48

2/1/18 STMT CASH-WA DISTRIBUTING
 (FOOD/CUSTODIAL SUPPLIES)
 (FOOD/CUSTODIAL SUPPLIES)

02/13/2018
 628.25 CUSTODIAL SUPPLIES
 246.97 FFVP

Vendor Name CASH-WA DISTRIBUTING

875.22

UTILITIES1-0086 CITY OF BIG STONE CITY
 (UTILITIES - 1952 BUILDING)
 (UTILITIES - 1952 BUILDING)

02/13/2018
 369.15 ELECTRIC
 54.47 WATER & SEWER CHARGES

UTILITIES2-0086 CITY OF BIG STONE CITY
 (UTILITIES - 1900 BUILDING)
 (UTILITIES - 1900 BUILDING)

02/13/2018
 194.61 ELECTRIC
 54.47 WATER & SEWER CHARGES

UTILITIES3-0086 CITY OF BIG STONE CITY
 (UTILITIES - GYM)
 (UTILITIES - GYM)

02/13/2018
 679.98 ELECTRIC
 101.49 WATER & SEWER CHARGES

Vendor Name CITY OF BIG STONE CITY

1,454.17

FEB 2018 CRONEN, JENNIFER
 (REIMBURSEMENT)

02/06/2018
 133.20 SHAPE CONF MILEAGE (CRONEN)

Vendor Name CRONEN, JENNIFER

133.20

EI00599939 EIDE BAILLY
 (FINANCIAL AUDIT)

02/06/2018
 7,577.78 FINAL BILLING ENDING JUNE 30 2017 AUDIT

Vendor Name EIDE BAILLY

7,577.78

FEB 2018 FOLK, CHRISTOPHER
 (REIMBURSEMENT)
 (REIMBURSEMENT)

02/09/2018
 49.95 JAN 2018 ELABO MEETING WATERTOWN MILEAGE
 57.51 FEB 2018 SUPT MEETING WATERTOWN MILEAGE

5

02/13/2018 02:53 PM

Unposted; Batch Description FEBRUARY 20 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name FOLK, CHRISTOPHER

107.46

FEB 2018 FROGNER, LANCE

02/13/2018

(REFEREE)

75.00 REFEREE

Vendor Name FROGNER, LANCE

75.00

1/31/18 STMT GRANT COUNTY REVIEW

02/06/2018

(ADVERTISING)

17.25 PRESCHOOL REGISTRATION AD

(ADVERTISING)

79.48 JAN 23 2018 SCHOOL BOARD PROCEEDINGS

Vendor Name GRANT COUNTY REVIEW

96.73

FEB 2018 HAGGERTY, SHELLEY

02/09/2018

(REIMBURSEMENT)

117.90 ASSESSMENT TRAINING SIOUX FALLS MILEAGE

Vendor Name HAGGERTY, SHELLEY

117.90

FEB 2018 KARSKY, DARWIN

02/13/2018

(REFEREE)

60.00 REFEREE

Vendor Name KARSKY, DARWIN

60.00

FEB 2018 PRE LESTER, ANNE

02/06/2018

(REIMBURSEMENT)

42.58 OFFICE CURTAINS

Vendor Name LESTER, ANNE

42.58

FEB 2018 LESTER, DUSTIN

02/13/2018

(REFEREE)

15.00 REFEREE

Vendor Name LESTER, DUSTIN

15.00

FEB 2018-0001 NORTHWESTERN ENERGY

02/13/2018

(UTILITIES - NATGAS)

1,869.93 HEAT - NAT GAS

Vendor Name NORTHWESTERN ENERGY

1,869.93

1/26/18 LATI ORTONVILLE PUBLIC SCHOOLS

02/06/2018

(CONTRACTED BUS SERVICE)

296.41 MS LATI FIELD TRIP MILEAGE EXP

Vendor Name ORTONVILLE PUBLIC SCHOOLS

296.412ND QTR ORTONVILLE PUBLIC SCHOOLS
2018FY

02/06/2018

02/13/2018 02:53 PM

Unposted; Batch Description FEBRUARY 20 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

(TUITION)

47,173.47 2ND QTR 2018FY TUITION

(TUITION)

9,355.49 2ND QTR 2018FY TRANSPORTATION

Vendor Name ORTONVILLE PUBLIC SCHOOLS

56,528.96

FEB 2018-0001 PAYSTUBZ.COM

02/13/2018

(TIME CLOCK SERVICE)

44.10 TIME CLOCK SERVICE

Vendor Name PAYSTUBZ.COM

44.10

FEB 2018 PRAIRIE FIVE RIDES

02/06/2018

(TRANSPORTATION)

137.25 183 RIDES DEC 2017

Vendor Name PRAIRIE FIVE RIDES

137.25

150553 RONGLIEN & SONS EXCAVATING INC

02/06/2018

(MAINTENANCE)

25.00 SNOW REMOVAL

Vendor Name RONGLIEN & SONS EXCAVATING INC

25.00

FEB 2018 TREINEN, ANDREW

02/13/2018

(REFEREE)

75.00 REFEREE

Vendor Name TREINEN, ANDREW

75.00

1/31/18 STMT VARIETY FOODS LLC

02/08/2018

(FOOD PURCHASES)

114.38 FFVP EXP

Vendor Name VARIETY FOODS LLC

114.38

Fund Number 10

75,637.74

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

FEBRUARY 2- BMO MASTERCARD 0001

02/13/2018

362.49 PCARDC Xerox COPY MACHINE

Vendor Name BMO MASTERCARD

362.49

321 LAKE COUNTRY CONSTRUCTION, INC

02/09/2018

(EQUIPMENT REPAIR)

1,614.15 TIRE SWING BEAMS REPLACEMENT

Vendor Name LAKE COUNTRY CONSTRUCTION, INC

1,614.15

Fund Number 21

1,976.64

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

13313 BIG STONE THERAPIES INC

02/06/2018

02/13/2018 02:53 PM

Unposted; Batch Description FEBRUARY 20 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(THERAPY)		308.10 OT SERVICES
Vendor Name	BIG STONE THERAPIES INC	<u>308.10</u>
2ND QTR 2018FY	ORTONVILLE PUBLIC SCHOOLS	02/06/2018
(TUITION)		6,217.49 2ND QTR 2018FY SPED
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<u>6,217.49</u>
8218	SIOUX FALLS SCHOOL DISTRICT	02/06/2018
(TUITION)		1,078.56 TUITION EXP
Vendor Name	SIOUX FALLS SCHOOL DISTRICT	<u>1,078.56</u>
Fund Number	22	<u>7,604.15</u>
Checking Account ID	1	Fund Number 51
FEB 2018	ANDERSON, SHELLY	FOOD SERVICE FUND
(REIMBURSEMENT)		02/09/2018
Vendor Name	ANDERSON, SHELLY	8.58 MILK
		<u>8.58</u>
FEBRUARY 2- 0001	BMO MASTERCARD	02/13/2018
		7.46 PCARD3 Intuit QUICKBOOKS LUNCH ACCT FIX
		37.26 PCARD3 Quicken LUNCH ACCT FIX
		142.79 PCARDC Pan-O-Gold BREAD PURCHASE
Vendor Name	BMO MASTERCARD	<u>187.51</u>
2/1/18 STMT	CASH-WA DISTRIBUTING	02/13/2018
(FOOD/CUSTODIAL SUPPLIES)		1,713.98 SCHOOL FOOD
(FOOD/CUSTODIAL SUPPLIES)		361.19 KITCHEN SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING	<u>2,075.17</u>
18 006543	SOUTH DAKOTA DEPT OF EDUCATION	02/06/2018
(COMMODITIES)		119.64 CANS COMMODITIES
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION	<u>119.64</u>
1/31/18 STMT	VARIETY FOODS LLC	02/08/2018
(FOOD PURCHASES)		891.10 FOOD PURCHASE
Vendor Name	VARIETY FOODS LLC	<u>891.10</u>

02/13/2018 02:53 PM

Unposted; Batch Description FEBRUARY 20 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Fund Number 51

3,282.00

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST FUND

FEB 2018 LESTER, ANNE

02/06/2018

(REIMBURSEMENT)

50.00 CPR FIRST AID CLASS

FEB 2018 PRE LESTER, ANNE

02/06/2018

(REIMBURSEMENT)

31.94 PRESCHOOL SUPPLIES

(REIMBURSEMENT)

32.44 OST/DAYCARE SUPPLIES

Vendor Name LESTER, ANNE

114.38

Fund Number 53

114.38

Checking Account ID 1

88,614.91

	<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											
												921.71
	GROSS:	1,052.19	1,052.19	0.00	1,052.19	1,052.19	1,749.10	1,749.10	1,749.10	1,644.15		
1,749.10	EMPLOYEE:	(33.14)	(16.84)	0.00	(65.24)	(15.26)	(104.95)				(591.96)	0.00
	EMPLOYER:				65.24	15.26	104.95	0.00	0.00	0.00	100.98	0.00
ANDESHE	ANDERSON, SHELLY											
												851.59
	GROSS:	1,180.03	0.00	0.00	1,180.03	1,180.03	1,857.61	1,857.61	1,857.61	1,746.15		
1,857.61	EMPLOYEE:	(89.95)	0.00	0.00	(73.16)	(17.11)	(111.46)				(714.34)	0.00
	EMPLOYER:				73.16	17.11	111.46	0.00	0.00	0.00	376.20	0.00
ATHECHA	ATHEY, CHARLOTTE											
												899.42
	GROSS:	1,033.84	0.00	0.00	1,033.84	1,033.84	1,168.81	1,168.81	1,168.81	1,098.68		
1,168.81	EMPLOYEE:	(55.33)	0.00	0.00	(64.10)	(14.99)	(70.13)				(64.84)	0.00
	EMPLOYER:				64.10	14.99	70.13	0.00	0.00	0.00	1.20	0.00
ATHELM	ATHEY, ELMER											
												1,043.10
	GROSS:	1,179.14	0.00	0.00	1,179.14	1,179.14	0.00	1,179.14	1,179.14	1,179.14		
1,179.14	EMPLOYEE:	(45.83)	0.00	0.00	(73.11)	(17.10)	0.00				0.00	0.00
	EMPLOYER:				73.11	17.10	0.00	0.00	0.00	0.00	0.00	0.00
BERDAMB	BERDAN, AMBER											
												2,124.49
	GROSS:	2,711.27	2,711.27	0.00	2,711.27	2,711.27	2,884.33	2,884.33	2,884.33	2,711.27		
2,884.33	EMPLOYEE:	(220.86)	(105.60)	0.00	(168.10)	(39.31)	(173.06)				(52.91)	0.00
	EMPLOYER:				168.10	39.31	173.06	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
												3,253.65
	GROSS:	4,231.91	4,231.91	0.00	4,331.91	4,331.91	5,503.64	5,428.72	5,428.72	5,098.50		
5,528.72	EMPLOYEE:	(448.95)	(192.74)	0.00	(268.58)	(62.81)	(330.22)				(971.77)	0.00
	EMPLOYER:				268.58	62.81	330.22	0.00	0.00	0.00	505.85	0.00
CHINMAR	CHINDVALL, MARILYN											
												3,124.30
	GROSS:	4,477.60	4,477.60	0.00	4,537.60	4,537.60	5,491.60	5,491.60	5,491.60	5,102.10		
5,491.60	EMPLOYEE:	(716.36)	(265.19)	0.00	(281.33)	(65.80)	(329.50)				(709.10)	0.00
	EMPLOYER:				281.33	65.80	329.50	0.00	0.00	0.00	505.20	0.00
COOPNIC	COOPER, NICHOLE M											
												2,332.88
	GROSS:	2,581.42	0.00	0.00	2,581.42	2,581.42	2,843.00	2,843.00	2,843.00	2,672.42		
2,843.00	EMPLOYEE:	(51.06)	0.00	0.00	(160.05)	(37.43)	(170.58)				(91.00)	0.00
	EMPLOYER:				160.05	37.43	170.58	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
												1,670.73
	GROSS:	2,129.44	2,129.44	0.00	2,129.44	2,129.44	2,423.92	2,423.92	2,423.92	2,278.48		
2,423.92	EMPLOYEE:	(140.86)	(74.47)	0.00	(132.03)	(30.88)	(145.44)				(229.51)	0.00
	EMPLOYER:				132.03	30.88	145.44	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,090.33
	GROSS:	5,133.34	0.00	0.00	5,383.34	5,383.34	5,833.34	5,583.34	5,583.34	5,233.34		
5,833.34	EMPLOYEE:	(381.67)	0.00	0.00	(333.77)	(78.06)	(600.00)				(349.51)	0.00
	EMPLOYER:				333.77	78.06	450.00	0.00	0.00	0.00	5.20	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,074.09
	GROSS:	3,803.87	0.00	0.00	3,803.87	3,803.87	4,536.67	4,536.67	4,536.67	4,264.47		
4,536.67	EMPLOYEE:	(401.73)	0.00	0.00	(235.84)	(55.16)	(272.20)				(497.65)	0.00
	EMPLOYER:				235.84	55.16	272.20	0.00	0.00	0.00	376.20	0.00
HALVKAR	HALVORSON, KAREN											
												706.88
	GROSS:	794.11	0.00	0.00	794.11	794.11	844.80	844.80	844.80	794.11		
844.80	EMPLOYEE:	(26.49)	0.00	0.00	(49.23)	(11.51)	(50.69)				0.00	0.00
	EMPLOYER:				49.23	11.51	50.69	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>
JACODOR	JACOBSON, DORLA K											
												2,405.87
	GROSS:	2,954.69	2,954.69	0.00	3,162.69	3,162.69	3,394.25	3,191.18	3,399.18	2,987.52		
3,399.18	EMPLOYEE:	(206.75)	(100.12)	0.00	(196.09)	(45.86)	(203.66)				(240.83)	0.00
	EMPLOYER:				196.09	45.86	203.66	0.00	0.00	0.00	5.85	0.00
KAMPCAR	KAMPEN, CARISSA											
												951.54
	GROSS:	1,090.92	1,090.92	0.00	1,090.92	1,090.92	1,160.55	1,160.55	1,160.55	1,090.92		
1,160.55	EMPLOYEE:	(37.01)	(18.91)	0.00	(67.64)	(15.82)	(69.63)				0.00	0.00
	EMPLOYER:				67.64	15.82	69.63	0.00	0.00	0.00	1.20	0.00
KASTKAR	KASTRUP, KARLA											
												2,679.78
	GROSS:	3,347.96	0.00	0.00	3,347.96	3,347.96	3,561.66	3,561.66	3,561.66	3,347.96		
3,561.66	EMPLOYEE:	(412.06)	0.00	0.00	(207.57)	(48.55)	(213.70)				0.00	0.00
	EMPLOYER:				207.57	48.55	213.70	0.00	0.00	0.00	0.00	0.00
KELLBRO	KELLEN, BROOKE											
												147.76
	GROSS:	160.00	160.00	0.00	160.00	160.00	0.00	160.00	160.00	160.00		
160.00	EMPLOYEE:	0.00	0.00	0.00	(9.92)	(2.32)	0.00				0.00	0.00
	EMPLOYER:				9.92	2.32	0.00	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
												2,534.04
	GROSS:	3,035.82	0.00	0.00	3,035.82	3,035.82	3,229.60	3,229.60	3,229.60	3,035.82		
3,229.60	EMPLOYEE:	(269.54)	0.00	0.00	(188.22)	(44.02)	(193.78)				0.00	0.00
	EMPLOYER:				188.22	44.02	193.78	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,669.58
	GROSS:	2,005.63	0.00	0.00	2,005.63	2,005.63	2,532.50	2,532.50	2,532.50	2,380.55		
2,532.50	EMPLOYEE:	(182.62)	0.00	0.00	(124.35)	(29.08)	(151.95)				(374.92)	0.00
	EMPLOYER:				124.35	29.08	151.95	0.00	0.00	0.00	376.20	0.00
LESTTRA	LESTER, TRAVIS											
												369.40
	GROSS:	400.00	0.00	0.00	400.00	400.00	0.00	400.00	400.00	400.00		
400.00	EMPLOYEE:	0.00	0.00	0.00	(24.80)	(5.80)	0.00				0.00	0.00
	EMPLOYER:				24.80	5.80	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,367.69
	GROSS:	2,959.94	0.00	0.00	3,059.94	3,059.94	3,296.19	3,296.19	3,296.19	2,998.42		
3,296.19	EMPLOYEE:	(358.16)	0.00	0.00	(189.72)	(44.37)	(197.77)				(138.48)	0.00
	EMPLOYER:				189.72	44.37	197.77	0.00	0.00	0.00	5.20	0.00
OSTLLYN	OSTLUND, LYNDA											
												788.83
	GROSS:	854.18	854.18	0.00	854.18	854.18	908.70	908.70	908.70	854.18		
908.70	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
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											
												2,365.58
	GROSS:	2,970.89	0.00	0.00	2,970.89	2,970.89	3,309.74	3,309.74	3,309.74	3,111.16		
3,309.74	EMPLOYEE:	(378.03)	0.00	0.00	(184.20)	(43.08)	(198.58)				(140.27)	0.00
	EMPLOYER:				184.20	43.08	198.58	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,061.82
	GROSS:	2,571.99	2,571.99	0.00	2,771.99	2,771.99	3,347.78	3,147.78	3,147.78	2,946.91		
3,347.78	EMPLOYEE:	(199.97)	(98.15)	0.00	(171.86)	(40.19)	(200.87)				(574.92)	0.00
	EMPLOYER:				171.86	40.19	200.87	0.00	0.00	0.00	380.20	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>
SPIEBON	SPIERING, BONITA											
												726.89
	GROSS:	787.10	0.00	0.00	787.10	787.10	0.00	787.10	787.10	787.10		
787.10	EMPLOYEE:	0.00	0.00	0.00	(48.80)	(11.41)	0.00				0.00	0.00
	EMPLOYER:				48.80	11.41	0.00	0.00	0.00	0.00	0.00	0.00
STEWDA	STEWART, DIANE											
												2,376.74
	GROSS:	2,939.36	0.00	0.00	3,109.36	3,109.36	3,787.83	3,583.93	3,787.83	3,356.66		
3,787.83	EMPLOYEE:	(305.07)	0.00	0.00	(192.78)	(45.09)	(227.27)				(640.88)	0.00
	EMPLOYER:				192.78	45.09	227.27	0.00	0.00	0.00	380.20	0.00
STOEASH	STOEL, ASHLEY											
												2,404.52
	GROSS:	3,039.15	3,039.15	0.00	3,039.15	3,039.15	3,252.64	3,252.64	3,252.64	3,057.48		
3,252.64	EMPLOYEE:	(287.02)	(115.11)	0.00	(188.43)	(44.07)	(195.16)				(18.33)	0.00
	EMPLOYER:				188.43	44.07	195.16	0.00	0.00	0.00	1.20	0.00
STREMAR	STREI, MARLA R											
												2,664.00
	GROSS:	2,962.65	0.00	0.00	3,179.32	3,179.32	3,382.26	2,962.65	3,382.26	2,962.65		
3,382.26	EMPLOYEE:	(55.43)	0.00	0.00	(197.12)	(46.10)	(202.94)				(216.67)	0.00
	EMPLOYER:				197.12	46.10	202.94	0.00	0.00	0.00	5.20	0.00
TRAURUT	TRAUTNER, RUTH											
												836.07
	GROSS:	951.00	0.00	0.00	951.00	951.00	1,033.00	1,033.00	1,033.00	971.02		
1,033.00	EMPLOYEE:	(42.18)	0.00	0.00	(58.96)	(13.79)	(61.98)				(20.02)	0.00
	EMPLOYER:				58.96	13.79	61.98	0.00	0.00	0.00	1.20	0.00
TYLECAR	TYLER, CAROL											
												147.76
	GROSS:	160.00	0.00	0.00	160.00	160.00	0.00	160.00	160.00	160.00		
160.00	EMPLOYEE:	0.00	0.00	0.00	(9.92)	(2.32)	0.00				0.00	0.00
	EMPLOYER:				9.92	2.32	0.00	0.00	0.00	0.00	0.00	0.00
VANVKAT	VAN VOORST, KATHY											
												147.76
	GROSS:	160.00	0.00	0.00	160.00	160.00	0.00	160.00	160.00	160.00		
160.00	EMPLOYEE:	0.00	0.00	0.00	(9.92)	(2.32)	0.00				0.00	0.00
	EMPLOYER:				9.92	2.32	0.00	0.00	0.00	0.00	0.00	0.00
VANLAMY	VANLITH, AMY M											
												153.92
	GROSS:	166.67	0.00	0.00	166.67	166.67	0.00	166.67	166.67	166.67		
166.67	EMPLOYEE:	0.00	0.00	0.00	(10.33)	(2.42)	0.00				0.00	0.00
	EMPLOYER:				10.33	2.42	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
WIIKJEN	WIIK, JENNIFER											
												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
WOLLSTA	WOLLSCHLAGER, STACY											
												1,080.28
	GROSS:	1,224.27	0.00	0.00	1,224.27	1,224.27	1,302.41	1,302.41	1,302.41	1,224.27		
1,302.41	EMPLOYEE:	(50.34)	0.00	0.00	(75.90)	(17.75)	(78.14)				0.00	0.00
	EMPLOYER:				75.90	17.75	78.14	0.00	0.00	0.00	1.20	0.00
Subtotal:					Female: 31	Male: 4	Total: 35			Net:		53,083.82
	GROSS:	65,170.38	25,273.34	0.00	66,475.05	66,475.05	72,635.93	74,417.34	75,248.85	70,102.10		
75,798.85	EMPLOYEE:	(5,396.43)	(987.13)	0.00	(4,121.47)	(963.91)	(4,608.18)				(6,637.91)	0.00
	EMPLOYER:				4,121.47	963.91	4,458.18	0.00	0.00	0.00	3,036.88	0.00

<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	171,920.65	(56,044.21)	115,876.44
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	0.00	344,928.00	344,928.00
10 112	TAXES RECEIVABLE - DELINQUENT	6,110.48	0.00	6,110.48
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	286,364.88	2,734.41	289,099.29
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
Current Assets Subtotal:		<u>491,147.01</u>	<u>291,618.20</u>	<u>782,765.21</u>
Total Assets and Deferred Outflows of Resources:		<u>491,147.01</u>	<u>291,618.20</u>	<u>782,765.21</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	(49.80)	0.00	(49.80)
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	2,174.50	528.20	2,702.70
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	(1,081.88)	0.00	(1,081.88)
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	220,578.94	220,578.94
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	48,114.94	124,349.06	172,464.00
Current Liabilities Subtotal:		<u>49,592.44</u>	<u>345,456.20</u>	<u>395,048.64</u>

Balance Sheet
 Period Ending: January 2018
 Annual; Processing Month 01/2018

<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	437,561.57	(53,838.00)	383,723.57
	Fund Balance Subtotal:	441,554.57	(53,838.00)	387,716.57
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	491,147.01	291,618.20	782,765.21

Balance Sheet
 Period Ending: January 2018
 Annual; Processing Month 01/2018

<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	2,139.06	(533.98)	1,605.08
	Current Assets Subtotal:	<u>2,139.06</u>	<u>(533.98)</u>	<u>1,605.08</u>
Total Assets and Deferred Outflows of Resources:		<u>2,139.06</u>	<u>(533.98)</u>	<u>1,605.08</u>
<u>Current Liabilities</u>				
11 402	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>				
11 603	ENCUMBRANCES	0.00	0.00	0.00
11 694	LESS: ENCUMBRANCE COMMITMENTS	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>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,139.06	(533.98)	1,605.08
	Fund Balance Subtotal:	<u>2,139.06</u>	<u>(533.98)</u>	<u>1,605.08</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>2,139.06</u>	<u>(533.98)</u>	<u>1,605.08</u>

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<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	89,818.42	(2,263.82)	87,554.60
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	438.77	139,561.23	140,000.00
21 112	TAXES RECEIVABLE - DELINQUENT	0.00	0.00	0.00
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
Current Assets Subtotal:		90,257.19	137,297.41	227,554.60
<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:		90,257.19	137,297.41	227,554.60
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
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	72,929.88	72,929.88
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	3,368.65	66,631.35	70,000.00
Current Liabilities Subtotal:		6,598.75	139,561.23	146,159.98
<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	83,658.44	(2,263.82)	81,394.62
Fund Balance Subtotal:		83,658.44	(2,263.82)	81,394.62
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		90,257.19	137,297.41	227,554.60

<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	94,232.89	(12,615.80)	81,617.09
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	409.39	106,252.61	106,662.00
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:	94,642.28	93,636.81	188,279.09
Total Assets and Deferred Outflows of Resources:		94,642.28	93,636.81	188,279.09
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
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	59,013.40	59,013.40
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	6,091.79	47,239.21	53,331.00
	Current Liabilities Subtotal:	6,088.76	106,252.61	112,341.37
<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	88,553.52	(12,615.80)	75,937.72
	Fund Balance Subtotal:	88,553.52	(12,615.80)	75,937.72

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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:	94,642.28	93,636.81	188,279.09

<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	84,538.55	0.00	84,538.55
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:	84,598.73	0.00	84,598.73
Total Assets and Deferred Outflows of Resources:		84,598.73	0.00	84,598.73
<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	83,682.55	0.00	83,682.55
	Fund Balance Subtotal:	83,682.55	0.00	83,682.55
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		84,598.73	0.00	84,598.73

<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	8,644.63	(226.02)	8,418.61
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	10,101.83	0.00	10,101.83
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	20,481.27	(226.02)	20,255.25
<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	(32,838.23)	0.00	(32,838.23)
51 209	ACCUM DEPR-FEDERAL	0.00	0.00	0.00
	Long-term Assets Subtotal:	39,820.26	0.00	39,820.26
<u>Other Assets</u>				
51 196	NET PENSION ASSET	10,061.38	0.00	10,061.38
	Other Assets Subtotal:	10,061.38	0.00	10,061.38
<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:	9,370.80	0.00	9,370.80
Total Assets and Deferred Outflows of Resources:		79,733.71	(226.02)	79,507.69
<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	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Other Liabilities</u>				

Balance Sheet
Period Ending: January 2018
Annual; Processing Month 01/2018

<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:	0.00	0.00	0.00
 <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:	11,652.78	0.00	11,652.78
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	60,267.35	(226.02)	60,041.33
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	68,080.93	(226.02)	67,854.91
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		79,733.71	(226.02)	79,507.69

<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	(19,389.38)	(4,422.80)	(23,812.18)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	(19,389.38)	(4,422.80)	(23,812.18)
<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:		12,184.38	(4,422.80)	7,761.58
<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	0.02	0.00	0.02
	Current Liabilities Subtotal:	0.02	0.00	0.02
<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	(7,236.94)	(4,422.80)	(11,659.74)
	Fund Balance Subtotal:	(7,236.94)	(4,422.80)	(11,659.74)
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		12,184.38	(4,422.80)	7,761.58

Balance Sheet
Period Ending: January 2018
Annual; Processing Month 01/2018

<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	3,279.22	377.63	3,656.85
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:	<u>3,279.22</u>	<u>377.63</u>	<u>3,656.85</u>
Total Assets and Deferred Outflows of Resources:		<u>3,279.22</u>	<u>377.63</u>	<u>3,656.85</u>
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	3,279.22	377.63	3,656.85
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:	<u>3,279.22</u>	<u>377.63</u>	<u>3,656.85</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>3,279.22</u>	<u>377.63</u>	<u>3,656.85</u>

<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	413.29	51.28	464.57
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
	Current Assets Subtotal:	413.29	51.28	464.57
Total Assets and Deferred Outflows of Resources:		413.29	51.28	464.57
<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	413.29	51.28	464.57
	Fund Balance Subtotal:	413.29	51.28	464.57
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		413.29	51.28	464.57

<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:	<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	82,864.00	0.00	82,864.00
90 204	EQUIPMENT-LOCAL	79,354.00	0.00	79,354.00
	Long-term Assets Subtotal:	<u>980,578.70</u>	<u>0.00</u>	<u>980,578.70</u>
Total Assets and Deferred Outflows of Resources:		<u><u>980,578.70</u></u>	<u><u>0.00</u></u>	<u><u>980,578.70</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	782,733.00	0.00	782,733.00
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:	<u>980,578.70</u>	<u>0.00</u>	<u>980,578.70</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>980,578.70</u></u>	<u><u>0.00</u></u>	<u><u>980,578.70</u></u>

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Batch Description: JANUARY 2018 CHECK RECONCILIATION Processing Month: 01/2018
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	01/31/2018	356,094.16

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
35639	CHARLOTTE ATHEY	10/17/2017	9.73
35709	ORTONVILLE YOUTH BASKETBALL	12/19/2017	100.00
35716	AFLAC	01/02/2018	1,099.00
35721	SANFORD HEALTH FLEX PLAN	01/02/2018	32.00
35725	ADVANCE PAYMENT FUND	01/16/2018	99.58
35729	FOOD SERVICE FUND	01/16/2018	180.00
35730	GRANT COUNTY REVIEW	01/16/2018	137.99
35733	PRAIRIE FIVE RIDES	01/16/2018	201.75
35736	KRISTIN TOSTENSON	01/16/2018	50.00
	Total:		<u>1,910.05</u>

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	NSF CHECK (SCHMITZ)	01/31/2018	10.00
	ADJUSTMENT	09/30/2017	(1.00)
	Total:		<u>9.00</u>

*- Corrected
Deposit made
2-6-18*

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
356,094.16	(1,901.05)	354,193.11	354,193.11

Cleared Automatic Payment Total:	26,127.37
Cleared Checks Total:	31,942.36
Cleared Direct Deposit Total:	(56,053.28)
Cleared Void Total:	
Cleared Deposit Total:	37,333.63
Cleared Manual Journal Entries Total:	(128.23)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

January-18

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 2311 000 640	1/22/2018	MJ18-032		489.00	WORK COMP EXP CORR MOVE
10 1111 000 240	1/22/2018	MJ18-032	489.00		WORK COMP EXP CORR MOVE
10 1273 000 111	1/22/2018	MJ18-033		16,821.00	TITLE I GMS DRWDWN FUNDS MOVE
10 1273 500 111	1/22/2018	MJ18-033	16,821.00		TITLE I GMS DRWDWN FUNDS MOVE
22 1221 000 111	1/22/2018	MJ18-033		16,480.00	IDEA 611 GMS DRWDWN FUNDS MOVE
22 1221 600 111	1/22/2018	MJ18-033	16,480.00		IDEA 611 GMS DRWDWN FUNDS MOVE
22 1221 000 210	1/22/2018	MJ18-033		1,000.00	IDEA 611 GMS DRWDWN FUNDS MOVE
22 1221 600 210	1/22/2018	MJ18-033	1,000.00		IDEA 611 GMS DRWDWN FUNDS MOVE
22 1221 000 220	1/22/2018	MJ18-033		988.85	IDEA 611 GMS DRWDWN FUNDS MOVE
22 1221 600 220	1/22/2018	MJ18-033	988.85		IDEA 611 GMS DRWDWN FUNDS MOVE
10 101	1/8/2018	MJ18-034		118.23	4TH QTR 2017 SD UI TAX
10 1111 000 250	1/8/2018	MJ18-034	118.23		4TH QTR 2017 SD UI TAX
21 553	1/31/2018	MJ18-035	438.77		GRANT COUNTY DECEMBER 2017 APPORTIONMENT
21 110	1/31/2018	MJ18-035		438.77	GRANT COUNTY DECEMBER 2017 APPORTIONMENT
22 553	1/31/2018	MJ18-035	409.39		GRANT COUNTY DECEMBER 2017 APPORTIONMENT
22 110	1/31/2018	MJ18-035		409.39	GRANT COUNTY DECEMBER 2017 APPORTIONMENT
**NOTE FUND 10 110, 21 110, 22 110, AND 24 110 ALL DEPLETED NOW					
10 553	1/31/2018	MJ18-036	48,114.94		MOVE TAXES LEVIED FOR FUTURE PERIODS, LEFTOVER
10 551	1/31/2018	MJ18-036		48,114.94	MOVE TAXES LEVIED FOR FUTURE PERIODS, LEFTOVER
21 553	1/31/2018	MJ18-036	2,929.88		MOVE TAXES LEVIED FOR FUTURE PERIODS, LEFTOVER
21 551	1/31/2018	MJ18-036		2,929.88	MOVE TAXES LEVIED FOR FUTURE PERIODS, LEFTOVER
22 553	1/31/2018	MJ18-036	5,682.40		MOVE TAXES LEVIED FOR FUTURE PERIODS, LEFTOVER
22 551	1/31/2018	MJ18-036		5,682.40	MOVE TAXES LEVIED FOR FUTURE PERIODS, LEFTOVER
10 110	1/31/2018	MJ18-037	344,928.00		TO RECORD NEW CURRENT TAXES RECEIVABLE 2018
10 551	1/31/2018	MJ18-037		172,464.00	TO RECORD NEW CURRENT TAXES RECEIVABLE 2018
10 553	1/31/2018	MJ18-037		172,464.00	TO RECORD NEW CURRENT TAXES RECEIVABLE 2018
21 110	1/31/2018	MJ18-037	140,000.00		TO RECORD NEW CURRENT TAXES RECEIVABLE 2018
21 551	1/31/2018	MJ18-037		70,000.00	TO RECORD NEW CURRENT TAXES RECEIVABLE 2018
21 553	1/31/2018	MJ18-037		70,000.00	TO RECORD NEW CURRENT TAXES RECEIVABLE 2018
22 110	1/31/2018	MJ18-037	106,662.00		TO RECORD NEW CURRENT TAXES RECEIVABLE 2018
22 551	1/31/2018	MJ18-037		53,331.00	TO RECORD NEW CURRENT TAXES RECEIVABLE 2018
22 553	1/31/2018	MJ18-037		53,331.00	TO RECORD NEW CURRENT TAXES RECEIVABLE 2018
51 2562 000 461	1/31/2018	MJ18-038		115.98	CORR FUEL UP TO PLAY 60 FOOD PURCH EXP
51 101	1/31/2018	MJ18-038	115.98		CORR FUEL UP TO PLAY 60 FOOD PURCH EXP
10 1111 704 411	1/31/2018	MJ18-038	115.98		CORR FUEL UP TO PLAY 60 FOOD PURCH EXP
10 101	1/31/2018	MJ18-038		115.98	CORR FUEL UP TO PLAY 60 FOOD PURCH EXP
11 101	1/30/2018	MJ18-039		533.98	ADV PYMT CKS
11 1190 000 479 011	1/30/2018	MJ18-039	533.98		ADV PYMT CKS
71 101	1/30/2018	MJ18-039		927.04	FLEX PAYMENT TXFR
71 1190 000 479 012	1/30/2018	MJ18-039	927.04		FLEX PAYMENT TXFR
72 101	1/18/2018	MJ18-040		196.32	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	1/18/2018	MJ18-040	196.32		STUDENT COUNCIL PAYMENTS
			686,951.76	686,951.76	TOTAL DEBITS AND CREDITS

BALANCE - MUST BE ZERO

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 January 23rd, 2018 @ 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
Ashley Stoel, Teacher
Mrs. Jacobson, Teacher
Anne Lester, Teacher

Meeting called to order by President Jennifer Wiik at 6:07 PM

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

The Pledge of Allegiance was recited!

Motion by Rabe, seconded by Westermeyer, to approve the amended agenda as proposed. The agenda was amended by moving the discussion section after the executive session section. 3 votes yes. Motion Carried.

Community Input Session – no community input

Communication Items

1. Board Communication
 - a. A letter was given to the Big Stone City School Board of Education from the Big Stone City Education Association that serves to inform the school board that the certified and classified staff intend to negotiate for the 2018-2019 school year.
 - b. A letter was given to the Big Stone City School Board of Education from Mrs. Lorelei Brandt and Mrs. Marilyn Chindvall to inform the school board of their plans to retire at the end of this 2017-2018 school year. Mrs. Jennifer Wiik, School Board President, requested a round of applause honoring the two retiring teachers for their dedication and commitment to the students of the Big Stone City School.
2. Principal Report
 - a. Winter Benchmark Data
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. Manual Journal Entry Board Report
 - g. Other topics mentioned and discussed were the December 2017 Budget to Actual report, the budget looks to be on track at this point in time, no concerns were made; Good news item, MinnWest Bank donated to the LionPack (backpack) Program, the school is greatly appreciative of this donation; and Governor's State of the State Address.

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	24 PENSION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL FUND
December 1, 2017	BEGINNING BALANCE	\$84,291.13	\$91,315.65	\$84,538.55	\$7,918.58	(\$24,422.80)
	TOTAL RECEIPTS	\$95,776.57	\$17,093.68	\$0.00	\$7,966.55	\$10,605.98
	TOTAL DISBURSEMENTS	(\$91,117.98)	(\$14,176.44)	\$0.00	(\$7,240.50)	(\$5,572.56)
December 31, 2017	ENDING BALANCE	\$89,959.72	\$94,232.89	\$84,538.55	\$8,644.63	(\$19,389.38)

Certificate of Deposit – \$286,364.88

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$5,418.28

Student Council (Fund 72) – \$413.29

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),30.60 ASB PROTECTIVE TRUST,(PROP/LIAB INS),5,989.00 BMO MASTERCARD,(PCARD),3,494.19 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),185.91 CITY OF BIG STONE CITY, (UTILITIES),1,575.94 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),180.00 GRANT COUNTY REVIEW,(ADVERTISING),137.99 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),828.60 ORTONVILLE PUBLIC SCHOOLS,(TUITION),1,469.52 PAYSTUBZ.COM,(TIME CLOCK SERVICE),44.10 PRAIRIE FIVE RIDES,(TRANSPORTATION),201.75 SD DEPARTMENT OF HEALTH,(HEALTH SERVICES),285.00

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),2,778.61

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),142.35 BMO MASTERCARD,(PCARD),36.23 SIOUX FALLS SCHOOL DISTRICT,(TUITION),1,213.38 TOSTENSON, KRISTIN ,(SPED SERVICES),50.00

FOOD SERVICE FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),68.98 BMO MASTERCARD,(PCARD),238.33 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),1,240.08 VARIETY FOODS LLC,(FOOD PURCHASES),478.40

PRESCHOOL/OST FUND: BMO MASTERCARD,(PCARD),110.52

Action Items

Motion by Westermeyer, seconded by Rabe, to approve the **Consent Agenda** as presented. 3 votes yes. Motion Carried.

1. Approval of minutes from previous meeting(s); December 19 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 retirement of Mrs. Lorelei Brandt, Middle School Language Arts Teacher, with appreciation and thanks.
6. Approval of the retirement of Mrs. Marilyn Chindvall, Elementary First Grade Teacher, with appreciation and thanks.
7. Approval of the Associated School Board Protective Trust Property and Liability Fund Participation Agreement
8. Approval of the Associated School Board Protective Trust Property and Liability Adoption and Renewal Motion

Executive Session

6:28 PM, Motion by Rabe, seconded by Westermeyer, to enter into executive session pursuant to SDCL 1-25-2(1) for personnel matters, CEO/Business Manager's Evaluation and Letter of Intent, Principal/Counselor Evaluation and Letter of Intent. 3 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 7:20 PM with the following action taken:

Motion by Westermeyer, seconded by Rabe, to approve the CEO/Business Manager and Principal/Counselor's Letter of Intent with salary and benefits to be determined at a later date for the 2018-2019 school year. 3 votes yes. Motion Carried.

Discussion

There were discussions on the following items:

1. Big Stone City School OST/Daycare – the school is pursuing the option for all year round daycare. The school has sent out bulk mailers to the Big Stone City community and their school parents. Inside the bulk mailers, there is information from the majority of all classes taught at Big Stone City School about what they have done so far this school year. This mailer showcases what has happened so far in terms of events and what the community can expect for the remainder of the year. The plan for the mailer is to be sent out twice a year. Included in this mailer is a survey that asks questions about the pursued all year round daycare program that the school hopes to offer the community.
2. Looking ahead: 2018-2019 school calendar and finalization of the 2-year audit for February board meeting; complete financial reports planned to be presented.
3. Next School Board Meeting: 2/20/2018 @ 6:00 PM (Regular Meeting) in the CEO/Business Manager Office/Board Room.

Motion by Rabe, seconded by Westermeyer, to adjourn the meeting at 7:58 PM. 3 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication



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

MARTIN L. GUINDON, CPA
AUDITOR GENERAL

January 25, 2018

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

We have reviewed and accepted your audit report on the:

Big Stone City School District
(For the Two Fiscal Years Ended June 30, 2017)

Our review was limited to the report and did not include a review of the working papers.

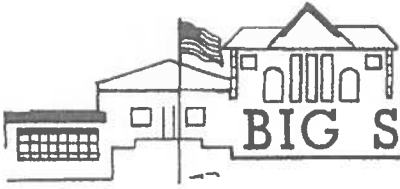
Please present a copy of this letter to the governing board to indicate our acceptance of the audit report.

Yours very truly,

Martin L. Guindon, CPA
Auditor General

MLG:sld

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



Continuous School Improvement Plan

Drafted/updated 1/18/2018

Continuous School Improvement Plan Committee Members:

Sue Westermeyer, Parent/School Board Member
Anne Lester, Elementary Teacher
Kristin Roe, Middle School Teacher
Sylvia Musch, Special Education Teacher
Marla Strei, Title I Teacher
Shelley Haggerty, Principal/Counselor
Christopher Folk, CEO/Business Manager

Philosophy

In today's society, education is a continuous process of learning, not only for the present but for the future. Therefore, the Board will provide an educational environment that promotes and enhances learning as a life-long endeavor. In addition, the Board believes that education is not just the development and refinement of mental capacity but a process that assists the students in meeting their physical, social, aesthetic, and emotional requirements.

The school will strive to provide stimulation and assistance so that each child develops in accordance to his or her individual abilities, interests and potential. The responsibility of the school, therefore, is to help guide the individual in the many and varied educational experiences so that a child can develop into a wholesome, happy and productive human being.

The school recognizes the importance of the home as an influence upon the child and believes that a sympathetic, cooperative attitude between the teacher and the parent or guardian is necessary in the development of a student's integrated personality.

The total staff of the school system constitutes an inestimable and lasting force in the development of the student. The teacher is the most significant influence in the school and must, therefore, possess and demonstrate dedication, enthusiasm and sensitivity. It is primarily the teacher's responsibility to provide the learning environment in the school that fosters maximum student growth and reflects individual differences.

It is further realized that mutual rapport among the home, student, staff, administration, School Board and total community is necessary to implement this policy.

—reference to Policy AD

Mission Statement

“Educating all students for a lifetime of success!”

Needs Assessment

- Data Retreat Process
 - The district utilizes the MTSS (Multi-Tiered System of Supports) program. The MTSS Leadership Team meets once a month to analyze data on all students. This information analyzed consists of academic and behavioral data. Elementary and middle school cluster meetings are also held once a month to analyze student data.
 - The MTSS Leadership Team consists of Mrs. Lori Brandt, Middle School Language Arts Teacher, Mrs. Marilyn Chindvall, 1st Grade Teacher, Mrs. Nichole Cooper, 4th Grade Teacher, Mrs. Marla Strei, Title I Teacher, Ms. Shelley Haggerty, Principal/Counselor, and Mr. Christopher Folk, CEO/Business Manager.
 - Fall benchmark testing is done right away a few weeks after school begins. Winter benchmark testing is done in December and spring benchmark testing is done in the month of May. Benchmark testing is done through AIMSweb and this focuses on reading and math scores. SWIS and ClassDojo focuses on the behavioral component of our data.
 - Once the fall benchmark testing period is finalized a board presentation on our MTSS data is presented to the board during the October or November board meeting. Another MTSS presentation on the spring benchmark testing data is done during the May or June board meeting.
- When the state report card is available at the beginning of the year, this information is presented to the staff at an all staff meeting that is held once a month after a board meeting.

2016-2017 DATA		
READING	Big Stone City (% Proficient or Advanced)	State of South Dakota (% Proficient or Advanced)
Elementary	70%	51.61%
Middle School	82%	51.61%
MATH	Big Stone City (% Proficient & Advanced)	State of South Dakota (% Proficient & Advanced)
Elementary	55%	44%
Middle School	75%	44%

- Other local and state assessments are utilized for analysis to monitor growth and develop district goals. Those assessments include the following:
 - AIMSweb (math and reading – grades K-8)
 - STAR (math and reading – grades 1-8)
 - South Dakota Science Assessment (science – grades 5 and 8)
 - Fitnessgram testing (physical education – grades K-8)

Analysis of Demographic Data

- Enrollment and Projections
 - We have early childhood screenings each year at the Big Stone City School. This screening consists of testing basic health and developmental areas including hearing, vision, coordination, speech, cognitive development and social and emotional skills. The

screening's purpose is to identify health, developmental and/or other factors that may interfere with a child's learning, growth and development. There is a projection of 10 new preschool students for the 2018-2019 school year.

- Population
 - The southwest bank of Big Stone Lake is the home of the Big Stone City School District. Established in the fall of 1880, the district has continued to provide a "small town" education for over 135 years. With the closing of its high school in 1968, the grade span now includes PreK-8th. Currently, the Big Stone City School's average teacher-to-student ratio is 1 to 7. The population of Big Stone City is 467 provided by the 2010 census. For the 2017-2018 school year, the enrollment in preschool is 22 students, ages 3-5 by September 1, and 8 students in Kindergarten. There is state certified teachers in all grade spans (exceptions – see Administrative Rules/Plan of Intents section), and qualified paraprofessional who provide educational services to children based on the Early Learning Standards. Open Enrollment and contracted students have provided approximately 64 students to our school district. Our current 2017-2018 enrollment is 103 students.
- Free and Reduced Lunch
 - 57/103 students, 55% of our student body, preschool-8th grade, are classified as free and reduced lunch as of October 31, 2017 for the 2017-2018 school year.

School Profile per the South Dakota Department of Education

(Most updated profile per DOE website; <http://doe.sd.gov/ofm/documents/2016/BigStoneCity.pdf>)

Other statistical digest information found; <http://doe.sd.gov/ofm/statdigest.aspx#year>, bottom of website page, "Profile Data for 2016")



2015-2016 Profile of Big Stone City School District 25-1

655 Walnut St, Big Stone City, SD 57216

Home County: Grant

Area in Square Miles: 21

Student Data		Enrollment Data			Cost per ADM*	
Fall 2015 PK-12 Enrollment	96	Average Daily Attendance	Average Daily Membership			
Fall 2015 K-12 Fall Enrollment	85	PK	19.240	19.240		
Fall 2015 State Aid Fall Enrollment	91.00	KG-8	80.213	83.275		Educational Funds \$13,474
Open Enrolled Students Rec'd	9	9-12	0.960	0.960		* Includes selected expenditures from General, Capital Outlay, Special Education and Pension Funds
Home School ADM	0.00	Total	100.413	103.475		
December 2015 Federal Child Count						
% Special Needs Students*						
% Eligible for Free/Red. Lunch**	51.8%					
District Dropout Rate	0.0%					
District Attendance Rate	96.4%					
Student to Staff Ratio	7.7					
Number of Graduates	0					
*Child Count data not displayed when student count <10.						
**No Free/Red. Lunch Eligible data are displayed when > 90%.						

Teaching Staff Data

Average Teacher Salary	\$36,243
Avg Years of Experience	17.2
% with Advanced Degrees	7.7%
Certified Instructional Staff	12.5
Classroom Staff	0.0

State Aid

General Aid	\$179,180
Special Education	\$0
Sparsity	\$0
Extraordinary Cost Fund*	\$0
Total State Aid	\$179,180

* Represents approved amount paid to district.

Ending Fund Balance

General	\$432,014
Capital Outlay	\$97,007
Special Education	\$86,057
Pension	\$84,687
Impact Aid	\$0

Accountability Data*	
Reading % Proficient/Advanced	77.36%
Math % Proficient/Advanced	73.58%
4-year Cohort Graduation Rate	%
High School Completion Rate	%

*No data displayed if the subgroup does not meet the minimum size for reporting purposes.

American College Test (ACT) *

English	
Math	
Reading	
Science	
Composite Score	
Number Tested	0

*No ACT data displayed when less than ten students are reported.

2015 Payable 2016 Taxable Valuations

Agricultural	\$8,462,240
Owner Occupied	\$28,118,364
Other Non-Ag/Utilities	\$30,218,727
Total	\$66,799,331

2015 Payable 2016 Levy per Thousand

Agricultural	\$2.580
Owner Occupied	\$6.705
Other Non-Ag/Utilities	\$14.359
Special Education	\$1.409
Capital Outlay	\$1.500
Bond Redemption	\$0.000
Pension Fund	\$0.300

*District has opted out of General Fund levy

Goals

- The review of the district's test scores, perceptions, and demographic information using data analysis shows a need to continue to support student academic achievement in reading and math for all students.
- Strengths:
 - The elementary school is identified as a Status school.
 - The middle school is identified as an Exemplary High Performance school.
 - The district had 100% participation rate in the testing.
 - ELA Level 3 or 4 district percentages are above the state percentages.
 - Math Level 3 or 4 district percentages are above the state percentages.
- Weakness:
 - Math level 3 and 4 district percentages are above the state percentage but decreased over the past school year.
 - The economically disadvantaged subgroup shows ELA Level 3 or 4 scores are significantly lower when compared to the rest of the district.
 - Attendance rates for district have dropped in the past year and is below the state average.
- Goals for 2017-2018:
 - Increase math proficiency (level 3 or 4) to 80% or higher.
 - Increase reading proficiency (level 3 or 4) for students identified as economically disadvantaged to 72%.
 - Increase student attendance rates to be above the state average.

Assessment to Measure Student Progress on the Stated Goals

The following assessments are used to measure and determine student progress:

- SBAC (Smarter Balanced Assessment Consortium) Test in Math and Reading
- AIMSweb benchmark testing and progress monitoring

Interventions/Strategies

The following interventions and strategies will be used to improve our reading, math, and writing performance:

- New math curriculum is being implemented in the 2017-2018 school year which aligns to state standards.
- The RtI process will be utilized through AIMSweb to identify students below grade level in reading. Students will meet regularly with a qualified staff member as individuals or small groups to work on specifically targeted skill to improve reading skills.
- Parent communication will be increased through newsletters, social media, letters home, etc. to stress the importance of school attendance.

Technology in School

- We currently have promethean boards in all PreK-8 classrooms. We are on year one of replacing all promethean boards with active panels. The plan is to replace all promethean boards with new over the course of the next 2-3 years.
- Apple MacBooks are one-to-one devices available for all students in grades 3-8
- Portable lab with MacBooks are utilized with grades K-2
- Six portable techtubs I-pad labs available for use by all grades
- Peripheral digital tools are available to use by all grades including handheld GPS units, Vernier science sensors and probes, documents cameras, etc.
- We are in year 2 of implementing technology made available through the Classroom Innovation Grant. New technology includes:
 - LEGO robotics
 - Makey-Makey kits
 - Apple TVs
 - Increased I-pads and MacBooks
 - I-pad apps
 - Supplies for engineering design activities
 - Professional development for staff on multiple platforms of technology

Staff Professional Development

The Big Stone City School is committed to providing quality and diverse professional development to facilitate staff growth.

Professional Development opportunities previously provided and attended by staff members include the following:

- RtI
- PBIS
- MTSS Summer Conference
- Charlotte Danielson Framework for evaluations
- Common Core State Standards
- SLO
- Mandatory Reporting
- Suicide prevention
- Boys Town Training
- Todd Whitaker – What 14 Things Great Teachers Do Differently
- Algebra gap training
- STEM workshop at Sanford Underground Research facility
- Technology
 - Watertown Tech Academy
 - TIE Conference
 - Coding
- CPR/First Aid

During 2017-2018 school year the following professional development opportunities have/will be provided:

- Sanford Harmony - Social Emotional Learning Education
- Physical Education Standards training
- Suicide Prevention
- Mentor/mentee training
- Dyslexia Identification training
- System Change Conference
- MTSS Summer Conference
- Explicit Instruction
- Bridges Math Curriculum
- Technology
 - Lego Robotics
 - Watertown Tech Academy
 - Multiple Platforms training including Google Classroom, Kahoot, Weebly, etc.

Currently, the topics for professional development the school district will strive to provide include:

- Curriculum development including map and gap analysis
- MTSS
- TIE Conference
- Growth Mindset
- Technology
 - Smartboard/Promethean board training
 - Continued growth in technology trends

Administrative Rules/Plan of Intent

The district currently has the following administrative rules/waivers per the department of education:

- Algebra I – this waiver defines specific unites of credit required for high school graduation, so that the district may offer Algebra I to students below grade nine for high school credit. The waiver is granted for the 2016-2017 through 2020-2021 school terms.
- Principal – this plan of intent request has been granted for Shelley Haggerty to serve as the PK-12 Principal through the school year 2019 with the understanding that Ms. Haggerty will complete the requirements for the PK-12 Principal as outlined in the plan of intent by July 2019.
- CEO – this plan of intent request has been granted for Christopher J Folk to serve as the CEO of the school district with the understanding that Mr. Folk will complete the required Praxis II Test 5411 by June 30, 2018. This will then be a five-year CEO endorsement.
- Physical Education and Computer – this waiver application has been granted for Jennifer Cronen to teach Physical Education and Computer for the 2016-17 and 2017-2018 school years, with the understanding that Mrs. Cronen will complete the requirements outlined in the waiver to obtain her K-8 Elementary Education with an endorsement in Physical Education and Computers by spring 2018. After review of this plan with administration, a new waiver will need to be submitted as the expected graduation date will now be Summer 2019. This will require board approval for this extension.
- Fourth Grade – this waiver application has been granted to Nichole Cooper to teach 4th grade for the 2017-2018 and 2018-2019 school years, with the understanding that Mrs. Cooper will

complete the requirements outlined in the waiver to obtain her K-8 Elementary Education by spring 2019.

Transition Plan

- Transition to Middle School
 - The school counselor coordinates a visit for 5th grade students in late April or early May to help make the transition into middle school.
 - Our fifth grade teacher is planning on developing a student portfolio to share with our middle school teaching team. This portfolio will include writing samples, math example and other fifth grade course work for the middle school teachers to explore.
 - There will be an informative team meeting with all required parties to talk about the students and the transitional needs they may have. Our goal at this meeting will be to share a synopsis of each student's strengths and weaknesses in terms of the reading, math, and behavioral assistance that may be needed.
 - Mixed grade activities including fifth grade and middle school students are coordinated including science fair, field trips, etc.
 - The middle school team conduct a meeting for all sixth-grade parents and students at Back to School Night to explain the expectations for the year.
 - 6th grade homeroom teacher reviews expectations, organizational strategies, and teambuilding activities to support the transition.
- Transition to High School
 - Eighth grade students attend two informative sessions about local high school choices. Students are given choices where to attend high school. School counselors and principals from each school come to Big Stone City and present what is available at their specific school. To follow up the presentation, the eighth grade students are given tours of each school in early May. Parents are welcome to attend the tour and are also invited to the freshmen orientation night at each school.

*Title I School Wide Program (per the Consolidated Application Comprehensive District Academic Improvement Plan)

- Instruction by state certified staff
 - Teacher and paraprofessional qualifications are examined every year to determine the number of teachers and/or paraprofessionals needed for each grade level. All K-8 core content teachers are qualified to teach the subject and/or grade for which they are assigned except for physical education and 4th grade. The exceptions are on a plan of intent and plan to complete the plan of intent in the timeframe granted by the state department of education. Paraprofessionals work under the supervision of certified teachers.
- Parent involvement in education
 - Parents are invited to be involved in the development, implementation, and ongoing evaluations of the program. A Title I parent meeting is held during the fall parent/teacher conferences.
 - Family activities that are held, but not limited to, are:
 - Safe Routes to School Grant was completed roughly two years ago that enhanced the ability for students to walk and ride bike to school by constructing more sidewalks to and from school grounds. This is an ongoing benefit for our students, their families, and the public to use.

- School wide Back to School Pool Party done in August before school starts for one day. Fresh Fruits and Vegetables are served for those new and returning students.
 - The Halloween Carnival is held were the school's student council decorates the gymnasium and the community and surrounding communities are invited.
 - The Thanksgiving Meal invites all students, parents, staff, community members to come and take part in a great meal before the holidays.
 - The Christmas Sing-a-Long is held in the gymnasium every other year before the holiday break and the community is invited.
 - School wide Bonanza Retreat Center on Big Stone City Lake. Grades K-8th grade participate. Field trips are scheduled twice/year, Fall and Spring, one day events.
 - Fourth Grade Black Hills Trip, which promotes walking and hiking. This trip is in the spring of the year and is one week in duration.
 - 8th grade graduation ceremony
 - Policy ABAA – Title I Parent Involvement is made available either at the school or can be viewed on our school website under District Info/School Board/School Policy; <http://bigstonecitylions.weebly.com/uploads/5/1/0/5/51053507/policyabaa.pdf>
- Transition
 - The coordination/transition plan was designed to provide parents with information on programs and services available to help parents prepare their child for preschool and kindergarten. This plan was developed in conjunction with the school district, local head start, preschool staff, and local day care providers. Regular communication takes place between all stakeholders. This communication involves phone calls, meetings, letters, and press releases for screening dates and times.
 - A Pre School screening day is held. Staff from Head Start attend the screening. Parents provide permission to transfer records between agencies. Parents bring their children to be screened, and discuss development and readiness with the preschool teacher and kindergarten teacher. Staff discuss development, expectations, daily schedules, and activities to help prepare the children for school. A classroom visit and tour of the school takes place in the spring and an Open House is held in the fall. The school has a registration day to meet families and register the children into the district. Class lists, insurance options, student handbooks, an explanation of payments, opportunities to purchase school lunches, and medical forms are completed at this time.
 - The district's MOU with the local Head Start Agency, Inter-Lakes Community Action Partnership, is signed and approved by the school board of education.
- Monitoring and support of school improvement
 - The district's Smarter Balance test results are examined by district staff. While examining this performance data, the team looks at each individual student as well as the district's subgroups' results to determine if there are any achievement gaps. Program information is also discussed on this data and measurable objectives and instructional strategies are determined for each building. Throughout the school year, staff is given time to work together to discuss implementation of strategies, monitor student achievement results, and determine if new strategies need to be implemented. AIMSweb is used to monitor student achievement.
 - The district has procedures in place to identify and account for any potential groups such as EL, migrant, homeless, and foster care students. The district uses Infinite Campus data to determine which of the subgroups has students and needs to be examined. Data analysis is then conducted on the subgroup to determine if additional

measures are needed. We serve EL students and foster children, but we do not have migrant or homeless students.

- Fiscal requirement
 - All resources available to the district and/or school is considered in the structure of the plan. Time, personnel, and funding resources are documented by the use of Title I time and effort documents and staff schedules. Title I Part A (84.010) funds are used to fund approximately 57% of the Title I Teachers salary. Title II Part A REAP (84.367A) funds are used to fund staff professional development and students leaving with programs, such as, Renaissance Learning, Learn360, and AIMSweb. The Title IV REAP FLEX funds are used for our MTSS program budget and other items that would fall under the Title II Part A REAP as there is flexibility with these funds. This data is for the 2017-2018 school year.

Big Stone City School District #25-1 Coordination / Transition Plan 2017-2018 School Year

Program Development

The Big Stone City School District #25-1's written coordination/transition plan is in place to provide assistance for the transition of preschool-aged children into kindergarten. This includes coordination between the school district, local Head Start agency, parents, and community. This plan will meet the needs of all three and four-year-old children in the Big Stone City School District #25-1 and their families.

Mission Statement

"Educating all students for a lifetime of success!"

Transition and Coordination Planning Team:

Amber Huebner, Parent/School Board Member
Marla Strei, Title I Teacher
Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal/Counselor
Linda Engen/Rogene Severson, Head Start/ICAP
Anne Lester, Preschool Teacher
Diane Stewart, Kindergarten Teacher
Karla Kastrup, Speech Pathologist
Kristin Tostenson, Early Childhood Special Education Member

The planning team will meet once a year during the spring at the Big Stone City School District #25-1 to discuss the plan and make necessary updates to the plan. Also in the spring of each school year, the preschool and kindergarten teachers coordinate the planning, scheduling, and hosting of the Preschool Screening, Preschool Transition Meeting, and Kindergarten Round Up.

School Profile Information

The southwest bank of Big Stone Lake is the home of the Big Stone City School District. Established in the fall of 1880, the district has continued to provide a "small town" education for over 135 years. With the closing of its high school in 1968, the grade span now includes PreK-8th. Currently, the Big Stone City School's average teacher-to-student ratio is 1 to 7. The population of Big Stone City is 467 provided by the 2010 census. For the 2017-2018 school year, the enrollment in preschool is 22 students, ages 3-5 by September 1, and 8 students in kindergarten. They are state certified teachers in all grade spans except physical education and 4th grade. The exceptions are on a plan of intent and plan to complete the plan of intent in the timeframe granted by the state department of education. There are qualified paraprofessional who provide educational services to children based on the Early Learning Standards.

Open Enrollment and contracted students have provided approximately 64 students to our school district. Our current 2017-2018 enrollment is 103 students.

Coordination and Communication

The Big Stone City School District #25-1's early childhood program works in coordination with outside entities, such as Inter-Lakes Community Action Head Start of Madison, SD and the local early childhood special education member, Kristin Tostenson, located in Milbank, SD

The coordination and communication with Head Start is continuous. Beginning with meetings that are held in the spring of the prior year for anticipated students, till school starting in August to review and confirm students, and throughout the school year to make sure the collaborative effort is providing the best educational services for our students. The program consists of educational services that are mandatory per federal Head Start guidelines, along with the school's educational services program, consisting of teacher lesson plans. The district and Head Start link both of these components to make a well-rounded early childhood education program. The preschool teacher and the Head Start representatives, Linda Engen/Rogene Severson, Head Start/ICAP, are in constant communication by mandatory weekly/monthly Head Start reporting and scheduled Head Start meetings.

The agreement between the district and the Head Start agency, along with the Contract of Operations, are created, reviewed and approved every school year in the fall.

The district coordinates and communicates with our local special education member, Kristin Tostenson if there are any birth to 3 or preschool age students who may require special education needs. If it is needed, Mrs. Tostenson is invited to attend the Preschool Screening Day. The district's special education department would also become involved, if applicable. The district follows all federal laws and regulations to provide services to meet the needs of children with disabilities.

A preschool screening day is held during the spring for one day that involves the school district, Head Start agency, and local early childhood special education personnel. At this event, information about Head Start services are provided. The information provided by Head Start may include developmental literature and early childhood curriculum information. Stations are set up to screen children – elaborate more on this. The parents complete the necessary enrollment information, which includes immunization records and a copy of the child's birth certificate for the school district. The school provides a registration form that the parents complete online or by physical copy, if the parents do not have access to the internet at home. This form is a tool that helps collect all necessary health information, medication information, and dietary restriction if the child's diet has to be modified due to allergies. Parental consent and involvement is obtained during this event by the action of completing forms and submitting records. Parents will sign a consent form for their children's records and information to be transferred to the school district from Head Start

MTSS (Multi-Tiered System of Supports) is used in both elementary and middle schools. Underneath this MTSS umbrella is the RTI (Response to Intervention) and PBIS (Positive Behavior Interventions & Supports) pieces which brings academics and behaviors together. There are monthly leadership team meetings comprised of administration and teachers to monitor our progress as a school. There are also elementary and middle school cluster meetings that discuss and monitor the progress of each student. Communication from these meetings is provided to the school staff specifically involved. Our Head Start/preschool teacher is involved in our elementary cluster meetings.

Transition Process

Steps in Transition Process (per DOE LEA Coordination and Transition Plan Guide for reference)

1. Assess current practices
2. Identify transition activities
3. Implement planned activities
4. Evaluate past transition practices involving all agencies and parents in the evaluation.
5. Review and revise transition process as necessary

The following plan is used to provide assistance for preschool-aged children to enter kindergarten, including children with disabilities, if applicable. In the spring of the school year, preschool-aged children who are going to attend kindergarten the following school year attend a kindergarten day. The children get to spend time in the kindergarten room, participating in activities, talking with the teacher, and familiarizing themselves with the classroom.

Mrs. Stewart will send me information to complete the above paragraph.

Other activities that children and their families are invited to participate in at the beginning of the school year to provide assistance in the children's transition include, but not limited to:

- Back to School Pool Party in Ortonville, MN. All school students and their families are invited to the pool for a few hours for one day before school starts. They get to meet their classmates, while fresh fruits and vegetables are provided for a health snack.
- Registration Day consists of officially registering children for the school year. This is a one-day event when school pictures, lunch accounts, school handbooks, transportation, and spirit gear are all available.
- Meet & Greet is held before school starts for one day for students and parents to come and meet their teacher and drop off school supplies.

The district follows all federal laws and regulations to provide services to meet the needs of children with disabilities.

Professional Development

Professional training is done on an as-needed basis. At the very least, annual training is performed for our preschool and kindergarten staff. As training allows, sometimes these trainings are joint transition-related training with the Head Start program staff, and other early childhood development program staff. Annually, in the fall, the preschool teacher and paraprofessional (if needed) have training in Madison, SD for Head Start purposes.

The South Dakota Parental Resource Network and the Head Start agency have information that is available to the school district about professional and parental development programs. This information involves parent class events and topics on health, education, nutrition, and family services. The South Dakota Parental Resource Network has yearly parental training and multiple-day conferences that are available.

Parent Involvement and Education

The preschool program has a Head Start parent meeting once per month. Trainings include, but are not limited to, child abuse, neglect and parent engagement. Transition plans are discussed whenever a parent meeting is held. For each Head Start student, 2 home visits (August & January) and 3 conferences may be done annually. Parents are invited to Head Start policy council meetings. The preschool program is involved in, but not limited to:

- Back to School Pool Party in Ortonville, MN. All school students and their families are invited to the pool for a few hours for one day before school starts. They get to meet their classmates, while fresh fruits and vegetables are provided for a health snack.
- Registration Day consists of officially registering children for the school year. This is a one-day event when school pictures, lunch accounts, school handbooks, transportation, and spirit gear are all available.
- Meet & Greet is held before school starts for one day for students and parents to come and meet their teacher and drop off school supplies.
- Parent/Teacher Conferences throughout the school year. Soup and bingo in conjunction with parent/teacher conferences
- Gingerbread decorating
- Muffins with moms
- Donuts with dads
- Christmas Programs
- Various field trips, such as, visit to the pumpkin patch in the fall and the Watertown Zoo in the spring
- Various lyceums, such as, a spring program and preschool graduation ceremony.

Kindergarten has an annual one-hour parent meeting, approximately a week before school starts, where parents can come in and receive information on ways they can help their child(ren) be successful in school. A PowerPoint presentation is the method of communication followed by question/answer. There is also a weekly parent letter that goes home during the year with good parental suggestions.

(please find the school district's Title I Parent Involvement Policy #ABAA and School-Parent-Student Compact attached.

Evaluation

The Big Stone City School District #25-1's Coordination /Transition plan will be annually evaluated and revised as necessary. All members of the planning team listed at the beginning of this document will have the opportunity to be involved in the evaluation process. The date of this evaluation meeting and review will be tentatively scheduled following our preschool screening in the spring of the year. Invitations will be given to all members of the planning team by means of email, phone call, or letter.

At parent/teacher conferences, preschool and kindergarten parents are asked about the effectiveness of the early childhood programs in the Big Stone City School District #25-1. This information is gathered, discussed and may be used to evaluate and update the current programs. This information may also be used to begin open dialogue at the spring preschool screening, preschool transition meeting, and kindergarten round up with parents to answer any questions or concerns.

Evaluation Questions

1. Was the plan implemented as written?

2. Was the plan effective in meeting goals and outcomes?

TITLE I PARENT INVOLVEMENT

The Board of Education endorses the parent involvement goals of Title I and encourages the regular participation by parents of Title I eligible children in all aspects of the program. The education of children is viewed as a cooperative effort among the parents, school, and community. By working together, the quality of the educational programs will improve. In this policy, the word "parent" also includes guardians and other family members involved in supervising the child's education.

Pursuant to federal law, the district will develop jointly with, and distribute to parents of children participating in the Title I program a written parent involvement policy.

To foster mutual respect and confidence between parents and the board, an atmosphere of openness and honesty will prevail. The Board will encourage parents and representatives to express ideas, concerns and judgments about the schools to the school administration, to staff appointed advisory bodies and to the Board. It will be the Board's responsibility to provide the public with accurate and complete information on the schools and Board's activities.

A meeting of the parents of participating Title I students will be held annually to explain the goals and purposes of the Title I program. Parents will be given the opportunity to participate in the design, development, operation, and evaluation of the program for the next school year and to participate in planning activities, to offer suggestions, and to ask questions regarding policies and programs. Parents will be encouraged to attend the meeting and to become involved.

In addition to the required annual meeting, one additional parent meetings shall be held. Notices will be sent to the parents along with any applicable articles or documents. These articles may also appear in our school newsletter, school website, and/or social media advising parents and interested persons of the meetings. These meetings shall be used to provide parents with:

1. Information about programs provided under Title I;
2. A description and explanation of the curriculum in use, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet;
3. Opportunities to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children; and
4. The opportunity to bring parent comments, if they are dissatisfied with the school's Title I program to the district level.

The parents of children identified to participate in Title I programs shall receive from the school principal and Title I staff an explanation of the reasons supporting each child's selection for the program, a set of objectives to be addressed, and a description of the services to be provided. Parents will be advised of their children's progress on a regular quarterly basis. Opportunities will be provided for the parents to meet with the classroom and Title I teachers to discuss their children's progress. Parents may also receive training that will assist them in helping their children at home and at school.

Each school in the district receiving Title I funds shall jointly develop with parents of children served in the program a "School-Parent Compact" outlining the manner in which parents, school staff and students share the responsibility for improved student academic achievement in meeting state standards. The compact shall:

1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment enabling children in the Title I program to meet the state's academic achievement standards;
2. Indicate the ways in which each parent will be responsible for supporting their children's learning, such as monitoring attendance, homework completion, monitoring television watching, volunteering in the classroom, and participating, as appropriate, in decisions related to their child's education and positive use of extracurricular time; and
3. Address the importance of parent-teacher communication on an on-going basis, with at minimum, parent-teacher conferences, frequent reports to parents, and reasonable access to staff.

Parent's Advisory Committees

The Board recognizes that one of the best methods to maintain good communications with the community, and to establish sound public relations, is through temporary parents' advisory committees.

These committees will be appointed when needed for a specific time and purpose, and will be under the supervisory control of the Superintendent/CEO. The Superintendent/CEO will report to the Board on its membership, function, progress and final report.

Parent and Family Engagement/Involvement

~~The school will coordinate and integrate parent and family involvement strategies under Title I with other relevant federal programs. The school Head Start program:~~

- ~~• meets 3 times per year for policy council where parents are encouraged to participate to learn about the program's policies and give valuable input.~~
- ~~• holds monthly meetings where parents are encouraged to participate. These meetings include but are not limited to, child abuse and neglect, dental health, and parent engagement.~~
- ~~• has monthly field trips planned by the teacher. Parents are encouraged to participate in these activities with their child(ren).~~
- ~~• requires two home visits each year, where progress monitoring of their child(ren) is delivered to the parents and training may be encouraged, if applicable.~~
- ~~• participates in 2 school conferences each year, fall and spring. Parents are asked to come to these conferences to discuss student participation and progress.~~
- ~~• participates in holiday and various programs throughout the year. Parents are encouraged to come and watch their child(ren) and partake in a post program gathering in the cafeteria where a meal may be served.~~

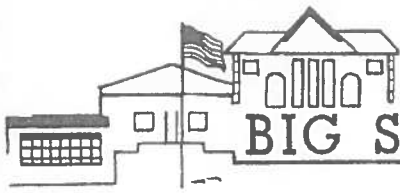
The school has set forth some objectives for parent and family engagement/involvement. The following objectives are:

- Effective communication avenues and training will be provided to staff and parents to implement effective engagement. The topic will be addressed at the annual Title I meeting. At this time the Title I staff will list the various effective ways of engaging our school staff if questions or concerns arise. This will also be the time for parents to describe what they understand to be an effective engagement process. (example: parent portal and class dojo)
- Before the start of the school year there will be a "Back to School Pool Party" at the local public pool. Fresh fruits and vegetable are available and parents are encouraged to come with the child during this time.
- Before the start of the school year there will be a "Meet and Greet Night" when the parents/families are encouraged to stop with the child and drop off ~~their~~ his/her school supplies and meet ~~their~~ his/her teacher and staff.
- The school participates in a "free will offering" meal to increase parent/family attendance at annual Title I meetings/Parent Teacher Conferences throughout the school year.
- The school participates in a Thanksgiving meal that brings parents/families into the building to have lunch with their child(ren).

Legal References:

Public Law 103-382 Improving America's Schools Act of 1994
Public Law 107-110 No Child Left Behind Act of 2001
POLICY IKAB Student progress reports to parents
POLICY KMA Relations with parents organizations
SD Constitution Article 22 (Compact with the United States)
CFR Title 34 Part 75 (Direct Grant Programs)
BCF (Advisory Committees to the Board)

1st Reading-9/18/2017
2nd Reading-10/17/2017
Date Adopted-11/17/2015
Last Revised-10/17/2017



BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal/Counselor
Stacy Wollschlager, 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 Stoel
3. Shelley Haggerty
4. Christopher Folk
5. John Witte, Rural Solutions

School Improvement Committee

1. PreK Teacher – Anne Lester
2. MS Teacher – Kristin Roe
3. SPED – Sylvia Musch
4. Title I – Marla Strei
5. Shelley Haggerty
6. Christopher Folk
7. Sue Westermeyer, School Board Member

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 Stoel
4. Shelley Haggerty
5. Christopher Folk
6. Amber Huebner, School Board Member

Title I Committee

1. Marla Strei
2. Lori Brandt
3. Ashley Stoel
4. Shelley Haggerty
5. Christopher Folk
6. Amber Huebner, School Board Member

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

1. Elementary Teacher
2. Middle School Teacher
3. Shelley Haggerty
4. Christopher Folk

Fundraising Committee

1. Ashley Stoel
2. Jennifer Cronen
3. Kristina Rabine
4. Anne Lester
5. Sylvia Musch
6. Christopher Folk

SCHOOL BOARD MEMBERS WHERE APPLICABLE