



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

BIG STONE CITY SCHOOL DISTRICT 25-1

"Educating all students for a lifetime of success!"

SCHOOL BOARD AGENDA with Amplification - Regular Meeting

Tuesday, March 27th, 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
 - b. Principal Report
 1. Classroom Innovation Grant quarterly update from Mrs. Ashley Stoel
 - 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. BSCS Board Report – Detail, Bills and BMO Pcard, pg. 4-8
 - a. No comments. Please let me know if there are any questions.
 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. 13-26
 - a. No comments. Please let me know if there are any questions.
 5. Check Reconciliation Report, pg. 27
 - a. No comments. Please let me know if there are any questions.
 6. Manual Journal Entry Board Report, pg. 28-30
 - a. Please make note that the June 30 2017 ending audit adjusting journal entries are included in this report. The last entries on the report were made to adjust the taxes receivable for the entries made from the audit. Please let me know if you have any questions.
 7. Legislative Updates, pg. 31-33
 - a. 1% increase in state aid and 0.7% increase in one time funds for the current 2018FY.

8. Five Year Capital Outlay Plan, pg. 34-35
9. Health Insurance Update – our health insurance percent increase for this next school year will be 9% due to our experience factor

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); February 20 2018 and February 27 2018 board minutes, pg. 36-41
2. Approval and/or corrections of the school district's financial report(s)
3. Approval of the bills, including BMO Mastercard purchases
4. Approval of the Disclosure of Conflict of Interest, per Policy AH
5. Approval of the second and final reading of Policy ABAA – Title I Parent Involvement; pg. 42-44
 - a. 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.
6. Approval of the South Dakota Open Enrollment Applications: #033 and #034.
 - a. Administration recommends approval as presented.
7. Approval of the Letter of Assignment for Elizabeth Taylor, Paraprofessional.
 - a. Due to student need, the administration is in need to hire another paraprofessional. This hire is for an Ortonville student. The contract will be available at the board meeting. The administration recommends approval as presented.
8. Approval of the Letter of Intent for Kendra Rademacher, Middle School Language Arts Teacher, for the 2018-2019 school year.
9. Approval of the Letter of Intent for Rachel Berdan, First Grade Teacher, for the 2018-2019 school year.
 - a. The hiring committees for both positions had an excellent pool of candidates to choose from and feel that the most qualified candidates were chosen for their selective positions. The Letter of Intents for both candidates will be available at the board meeting. The administration recommends approval as presented.

8. Separate Action Item

- a. Approval of the 2018-2019 School Calendar
 1. The calendar has been reviewed by the teachers. The administration has compared this to the Ortonville calendar and seems to be comparable to this current year. The administration has a recommendation to change January 11 and March 15 from a student contact day till 1230pm, to a non-student contact day and use the mornings for professional development purposes. This would decrease the student contact days by 1 day to a total of 171 days, instead of

172. The administration felt that this would be the easiest way to try and add a couple half days of in-service to the calendar. We are approximately 35 hours over the requirement for student contact currently. The administration performed a survey after the October 2017 in-service meeting to ask the staff when they would prefer to have professional development and the majority said sometime throughout the school year. Calendars for both Big Stone City School and the Ortonville School will be available at the meeting.

9. Discussion

- a. Update on OST/Learning Center
- b. Plans for Head Start in 2018-2019 school year
- c. Next School Board Meeting: Special Meeting suggested for 4/12/18 solely for negotiation purposes and 4/17/2018 @ 6:00 PM (Regular Meeting) in the Board Room

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

- a. Discussion of personnel in accordance to SDCL 1-25-2(1) and SDCL 1-25-2(4) for personnel and negotiations
- b. Declare out at what time: _____

11. Adjournment: Motion: _____ MC: _____ Time: _____

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	23,199.68	304,956.56
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	0.00	1,167.27
1313	TUITION OTHER LEAS OUT STATE	42,486.28	84,972.56
1510	INTEREST EARNED	116.81	5,320.07
1791	YEARBOOK SALES	0.00	30.00
1910	RENTALS	150.00	704.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	4,239.00
1950	REFUND OF PRIOR YEARS' EXPEND	0.00	35.28
1973	MEDICAID INDIRECT ADM SERVICES	376.29	1,242.07
1990	OTHER	5,873.56	21,234.29
2110	COUNTY APPORTIONMENT	11.99	4,867.01
2200	REVENUE IN LIEU OF TAXES	0.00	107.63
3111	STATE AID	22,793.00	153,382.00
3112	STATE APPORTIONMENT	5,580.15	5,580.15
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.	853.79	2,286.85
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	16,821.00	16,821.00
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>118,262.55</u>	<u>633,065.46</u>
Fund 11	IMPREST FUND - ADV PYMT ACCT		
1990	OTHER	707.77	3,795.35
11	IMPREST FUND - ADV PYMT ACCT	<u>707.77</u>	<u>3,795.35</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	5,519.53	56,119.48
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	300.00
1190	PENALTIES AND INTEREST ON TAX	0.00	125.23
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>5,519.53</u>	<u>56,544.71</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	4,204.56	52,864.82
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	370.57
1190	PENALTIES AND INTEREST ON TAX	0.00	151.62
1313	TUITION OTHER LEAS OUT STATE	10,748.09	22,107.15
1973	MEDICAID INDIRECT ADM SERVICES	22.00	72.00
4175	IDEA PART B 611 (CFDA 84.027)	18,480.00	18,480.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	50.00	50.00

Revenue		Monthly Activity	Balance @ EOM
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>33,504.65</u>	<u>94,096.16</u>
Fund 24	PENSION FUND		
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	<u>0.00</u>	<u>38.82</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	2,821.45	18,086.55
1620	SALES TO ADULTS	266.10	3,419.20
1990	OTHER	302.65	1,676.83
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	3,573.95	24,475.71
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	<u>6,964.15</u>	<u>53,887.71</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	690.00	14,350.98
1981	DAY CARE CENTER SERVICES	808.50	16,613.01
1990	OTHER	37.50	162.50
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/LITTLE LIONS FUND	<u>1,536.00</u>	<u>34,771.59</u>
Fund 71	AGENCY FUND - INS/FLEX		
1990	OTHER	1,304.67	10,906.43
71	AGENCY FUND - INS/FLEX	<u>1,304.67</u>	<u>10,906.43</u>
Fund 72	AGENCY FUND - STUDENT COUNCIL		
1990	OTHER	621.67	2,514.27
72	AGENCY FUND - STUDENT COUNCIL	<u>621.67</u>	<u>2,514.27</u>
Grand Total:		<u>168,420.99</u>	<u>889,620.50</u>

BSCS Expenditure Summary

03/22/2018 03:32 PM

Regular; Processing Month 02/2018; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 144,746.31	\$ 703,846.94
21	CAPITAL OUTLAY FUND	\$ 1,976.64	\$ 49,449.42
22	SPECIAL EDUCATION FUND	\$ 18,273.44	\$ 87,330.95
24	PENSION FUND	\$ 814.98	\$ 1,000.73
51	FOOD SERVICE FUND	\$ 6,265.03	\$ 46,855.79
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 4,960.84	\$ 49,856.17
Grand Total:		\$ 177,037.24	\$ 938,340.00

Per Bank Statement	Ending-	February 28, 2018	
MAIN Account			\$ 346,261.91
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 289,099.29
ADV PYMT & FLEX Account			\$ 3,342.63
STUDENT COUNCIL Account			\$ 849.18

Invoice Number	Vendor Name	Invoice Date
Description	Amount	Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
MAR 2018	ADVANCE PAYMENT FUND	03/14/2018
(SCHOOL CHECKING FUND)		1,957.00 CK# 4388 ANDES SKI TRIP
(SCHOOL CHECKING FUND)		2.42 SCHOOL POSTAGE
Vendor Name ADVANCE PAYMENT FUND		1,959.42
MARCH 2018- BMO MASTERCARD		03/22/2018
0001		
(PCARD)		35.00 PCARD1 MACDADDYS FUEL
(PCARD)		53.00 PCARD1 MACDADDYS FUEL
(PCARD)		83.76 PCARD1 Seehafer CUSTODIAL SUPPLIES
(PCARD)		49.00 PCARD1 MACDADDYS FUEL
(PCARD)		19.59 PCARD1 Big Stone Area Hardwar CUSTODIAL
(PCARD)		47.00 PCARD2 MACDADDYS FUEL
(PCARD)		172.50 PCARDC CHILDRENS MUSEUM PRESCHOOL FIELD
(PCARD)		132.30 PCARDC Jaywil Software LIBRARY SOFTWARE
(PCARD)		7.99 PCARDC Sarlettes Music MUSIC SUPPLIES
(PCARD)		39.95 PCARDC Iditarod Trail 5TH GR REQUISITION
(PCARD)		187.12 PCARDC Quality Inn CLRM INNOV - SCIENCE
(PCARD)		118.40 PCARDC SIMPLYFUN 4TH GR REQUISITIONS
(PCARD)		94.52 PCARDC AMAZON CLRM INNOV - SANFORD SUPPL
(PCARD)		30.42 PCARDC Wal-Mart LOCKDOWN SUPPLIES
(PCARD)		108.06 PCARDC AMAZON CLRM INNOV - SANFORD SUPPL
(PCARD)		60.99 PCARDC HARTMANS FFVP
(PCARD)		17.98 PCARDC HARTMANS CUSTODIAL
(PCARD)		199.24 PCARDC G&k Services CUSTODIAL SERVICE
(PCARD)		8.82 PCARDC AMAZON CLRM INNOV - SANFORD SUPPL
(PCARD)		17.24 PCARD4 Wal-Mart OFFICE SUPPLIES
(PCARD)		44.22 PCARD4 MACDADDYS FUEL
(PCARD)		210.12 PCARD6 Wal-Mart PRESCHOOL SUPPLIES - FUN
(PCARD)		7.99 PCARDC Sarlettes Music MUSIC SUPPLIES
(PCARD)		19.47 PCARDC AMAZON CLRM INNOV - SANFORD SUPPL
(PCARD)		61.10 PCARDC TRISTATE WATER WATER SERVICE
(PCARD)		35.19 PCARD2 CENEX FUEL
(PCARD)		32.62 PCARD2 MACDADDYS FUEL
(PCARD)		57.21 PCARD2 CENEX FUEL
(PCARD)		24.24 PCARD2 MACDADDYS FUEL
(PCARD)		82.54 PCARD3 CENEX BASKETBALL PIZZA PARTY
(PCARD)		8.75 PCARD3 USPS BOX TOPS MAILING
(PCARD)		60.73 PCARDC AMAZON CLSRM INNOV - MAKEY MAKEY
(PCARD)		9.99 PCARDC AMAZON OFFICE SUPPLIES
(PCARD)		94.90 PCARDC AMAZON COLORED CARDS STOCK
(PCARD)		269.52 PCARDC Waste Mgmt GARBAGE SERVICE

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	BMO MASTERCARD		<hr/>	
			2,501.47	
MAR 2018	CASH-WA DISTRIBUTING	03/12/2018		
(FOOD/CUSTODIAL SUPPLIES)			251.62	FFVP
(FOOD/CUSTODIAL SUPPLIES)			410.35	CUSTODIAL SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING		<hr/>	
			661.97	
UTILITIES1-0087	CITY OF BIG STONE CITY	03/14/2018		
(UTILITIES - 1952 BUILDING)			440.88	ELECTRIC
(UTILITIES - 1952 BUILDING)			62.17	WATER & SEWER CHARGES
UTILITIES2-0087	CITY OF BIG STONE CITY	03/14/2018		
(UTILITIES - 1900 BUILDING)			273.51	ELECTRIC
(UTILITIES - 1900 BUILDING)			71.48	WATER & SEWER CHARGES
UTILITIES3-0087	CITY OF BIG STONE CITY	03/14/2018		
(UTILITIES - GYM)			871.26	ELECTRIC
(UTILITIES - GYM)			151.14	WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY		<hr/>	
			1,870.44	
MAR 2018	CLAY HOUSE	03/14/2018		
(SCHOOL SUPPLIES)			142.00	PRESCHOOL CERAMICS NIGHT
Vendor Name	CLAY HOUSE		<hr/>	
			142.00	
MAR 2018	FOLK, CHRISTOPHER	03/14/2018		
(REIMBURSEMENT)			49.95	FEB 2018 ELABO MEETING MILEAGE
Vendor Name	FOLK, CHRISTOPHER		<hr/>	
			49.95	
MAR 2018	FOOD SERVICE FUND	03/12/2018		
(SCHOOL FOOD SERVICE FUND)			64.62	MOVIE NIGHT FOOD - FUNDRAISING
MAR 2018 2	FOOD SERVICE FUND	03/14/2018		
(SCHOOL FOOD SERVICE FUND)			92.80	OST SNACK
Vendor Name	FOOD SERVICE FUND		<hr/>	
			157.42	
2/28/18 STMT	GRANT COUNTY REVIEW	03/12/2018		
(ADVERTISING)			34.50	FAMILY MOVIE NIGHT AD - FUNDRAISING
(ADVERTISING)			99.82	NOTICE OF FINANCIAL AUDIT IN PAPER
(ADVERTISING)			51.75	HELP WANTED ADS FOR MS ENGLISH AND 1ST G
(ADVERTISING)			34.50	SUPPER AND CARNIVAL AD
(ADVERTISING)			80.44	2/20/18 BAORD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW			

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			<u>301.01</u>	
MAR 2018-0001	NORTHWESTERN ENERGY	03/14/2018		
(UTILITIES - NATGAS)			1,524.56	HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		<u>1,524.56</u>	
ANDES 2018	ORTONVILLE PUBLIC SCHOOLS	03/12/2018		
(CONTRACTED BUS SERVICE)			317.60	2018 ANDES SKI TRIP TRANSPORTATION COST
BROOK	ORTONVILLE PUBLIC SCHOOLS	03/12/2018		
MUSEUM			378.48	PREK & K MUSEUM TRIP TRANSPORTATION
(CONTRACTED BUS SERVICE)				
Vendor Name	ORTONVILLE PUBLIC SCHOOLS		<u>696.08</u>	
MAR 2018-0001	PAYSTUBZ.COM	03/14/2018		
(TIME CLOCK SERVICE)			44.10	TIME CLOCK SERVICE
Vendor Name	PAYSTUBZ.COM		<u>44.10</u>	
3/1/18 INV	PRAIRIE FIVE RIDES	03/12/2018		
(TRANSPORTATION)			160.50	214 RIDES IN FEB 2018
FEB 8 2018	PRAIRIE FIVE RIDES	03/12/2018		
STMT			157.50	210 RIDES FOR JAN 2018
(TRANSPORTATION)				
Vendor Name	PRAIRIE FIVE RIDES		<u>318.00</u>	
MAR 2018	ROE, KRISTIN	03/13/2018		
(REIMBURSEMENT)			132.30	MATH & SCIENCE CONF PD TRAINING MILEAGE
Vendor Name	ROE, KRISTIN		<u>132.30</u>	
150583	RONGLIEN & SONS EXCAVATING INC	03/12/2018		
(MAINTENANCE)			25.00	SNOW REMOVAL
Vendor Name	RONGLIEN & SONS EXCAVATING INC		<u>25.00</u>	
MARCH 2018	SD BANDMASTERS	03/21/2018		
(BAND CONTEST)			15.00	BANDMASTERS INSTRUMENTAL CONTEST
(BAND CONTEST)			85.00	BANDMASTERS INSTRUMENTAL CONTEST
Vendor Name	SD BANDMASTERS		<u>100.00</u>	
2/28/18 STMT	VARIETY FOODS LLC	03/12/2018		
(FOOD PURCHASES)			112.70	FFVP

03/22/2018 10:44 AM

Unposted; Batch Description MARCH 27 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name VARIETY FOODS LLC

112.70

Fund Number 10

10,596.42

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

MARCH 2018- BMO MASTERCARD

03/22/2018

0001

(PCARD)

385.44 PCARDC XEROX COPY MACHINE

Vendor Name BMO MASTERCARD

385.44

Fund Number 21

385.44

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

13458 BIG STONE THERAPIES INC

03/14/2018

(THERAPY)

318.50 OT SERVICES

Vendor Name BIG STONE THERAPIES INC

318.50

8267 SIOUX FALLS SCHOOL DISTRICT

03/14/2018

(TUITION)

1,348.20 JAN 2018 STUDENT TUITION

Vendor Name SIOUX FALLS SCHOOL DISTRICT

1,348.20

MAR 2018 TRENHAILE, JAY

03/12/2018

(PSYCHOLOGICAL SERVICES)

1,340.00 4 STUDENT EVALS

Vendor Name TRENHAILE, JAY

1,340.00

Fund Number 22

3,006.70

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

MAR 2018 ADVANCE PAYMENT FUND

03/14/2018

(SCHOOL CHECKING FUND)

43.25 CK# 4389 BACKGROUND CK (WARNER)

(SCHOOL CHECKING FUND)

10.00 PETTY CASH FINGERPRINTING FEE (WARNER)

Vendor Name ADVANCE PAYMENT FUND

53.25

MARCH 2018- BMO MASTERCARD

03/22/2018

0001

(PCARD)

9.61 PCARDC HARTMANS FOOD SERVICE SUPPLIES

(PCARD)

124.53 PCARDC Pan-O-Gold BREAD PURCHASE

(PCARD)

363.47 PCARDC HARTMANS SCHOOL FOOD

Vendor Name BMO MASTERCARD

497.61

MAR 2018 CASH-WA DISTRIBUTING

03/12/2018

Invoice Number	Vendor Name	Invoice Date
(FOOD/CUSTODIAL SUPPLIES)		88.92 FOOD SERVICE SUPPLIES
(FOOD/CUSTODIAL SUPPLIES)		2,423.62 SCHOOL FOOD
Vendor Name	CASH-WA DISTRIBUTING	<u>2,512.54</u>
MAR 2018	SNA	03/12/2018
(FOOD SERVICE CERTIFICATION)		45.00 SNA MEMBERSHIP (S ANDERSON)
Vendor Name	SNA	<u>45.00</u>
18 006693	SOUTH DAKOTA DEPT OF EDUCATION	03/14/2018
(COMMODITIES)		142.33 DOE COMMODITIES
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION	<u>142.33</u>
2/28/18 STMT	VARIETY FOODS LLC	03/12/2018
(FOOD PURCHASES)		26.88 FOOD SERVICE SUPPLIES
(FOOD PURCHASES)		884.17 SCHOOL FOOD
Vendor Name	VARIETY FOODS LLC	<u>911.05</u>
Fund Number	51	<u>4,161.78</u>
Checking Account ID	1	Fund Number 53 PRESCHOOL/OST/LITTLE LIONS FUND
MARCH 2018-	BMO MASTERCARD	03/22/2018
0001		33.44 PCARDC HARTMANS PRESCHOOL
(PCARD)		
Vendor Name	BMO MASTERCARD	<u>33.44</u>
Fund Number	53	<u>33.44</u>
Checking Account ID	1	<u>18,183.78</u>

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
												989.27
	GROSS:	1,139.91	1,139.91	0.00	1,139.91	1,139.91	1,749.10	1,749.10	1,749.10	1,644.15		
1,749.10	EMPLOYEE:	(41.91)	(21.53)	0.00	(70.67)	(16.53)	(104.95)				(504.24)	0.00
	EMPLOYER:				70.67	16.53	104.95	0.00	0.00	0.00	188.70	0.00
ANDESHE	ANDERSON, SHELLY											
	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											
	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)				(79.69)	0.00
	EMPLOYER:				64.10	14.99	70.13	0.00	0.00	0.00	1.20	0.00
ATHEELM	ATHEY, ELMER											
	GROSS:	1,195.06	0.00	0.00	1,195.06	1,195.06	0.00	1,195.06	1,195.06	1,195.06		
1,195.06	EMPLOYEE:	(47.42)	0.00	0.00	(74.09)	(17.33)	0.00				0.00	0.00
	EMPLOYER:				74.09	17.33	0.00	0.00	0.00	0.00	0.00	0.00
BERDAMB	BERDAN, AMBER											
	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
BOEJUL	BOE, JULIE											
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
	GROSS:	4,333.43	4,333.43	0.00	4,433.43	4,433.43	5,611.64	5,536.72	5,536.72	5,200.02		
5,636.72	EMPLOYEE:	(464.18)	(199.89)	0.00	(274.87)	(64.28)	(336.70)				(971.77)	0.00
	EMPLOYER:				274.87	64.28	336.70	0.00	0.00	0.00	505.85	0.00
CHINMAR	CHINDVALL, MARILYN											
	GROSS:	4,460.68	4,460.68	0.00	4,520.68	4,520.68	5,473.60	5,473.60	5,473.60	5,085.18		
5,473.60	EMPLOYEE:	(712.15)	(264.00)	0.00	(280.28)	(65.55)	(328.42)				(709.10)	0.00
	EMPLOYER:				280.28	65.55	328.42	0.00	0.00	0.00	505.20	0.00
COOPNIC	COOPER, NICHOLE M											
	GROSS:	2,564.50	0.00	0.00	2,564.50	2,564.50	2,825.00	2,825.00	2,825.00	2,655.50		
2,825.00	EMPLOYEE:	(150.62)	0.00	0.00	(159.00)	(37.19)	(169.50)				(91.00)	0.00
	EMPLOYER:				159.00	37.19	169.50	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
	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
DAILSHE	DAILIE, SHEILA K											
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
	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)				(365.92)	0.00
	EMPLOYER:				333.77	78.06	450.00	0.00	0.00	0.00	5.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
HAGGSHE	HAGGERTY, SHELLEY											
												3,074.09
	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											
												1,191.92
	GROSS:	1,388.10	0.00	0.00	1,388.10	1,388.10	1,476.70	1,476.70	1,476.70	1,388.10		
1,476.70	EMPLOYEE:	(89.99)	0.00	0.00	(86.06)	(20.13)	(88.60)				0.00	0.00
	EMPLOYER:				86.06	20.13	88.60	0.00	0.00	0.00	1.20	0.00
HUEBAMB	HUEBNER, AMBER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												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
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
LESTANN	LESTER, ANNE M											
												2,496.32
	GROSS:	2,987.05	0.00	0.00	2,987.05	2,987.05	3,177.71	3,177.71	3,177.71	2,987.05		
3,177.71	EMPLOYEE:	(262.22)	0.00	0.00	(185.20)	(43.31)	(190.66)				0.00	0.00
	EMPLOYER:				185.20	43.31	190.66	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,702.31
	GROSS:	2,047.93	0.00	0.00	2,047.93	2,047.93	2,577.50	2,577.50	2,577.50	2,422.85		
2,577.50	EMPLOYEE:	(188.96)	0.00	0.00	(126.97)	(29.69)	(154.65)				(374.92)	0.00
	EMPLOYER:				126.97	29.69	154.65	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											
												1,001.07
	GROSS:	1,087.39	1,087.39	0.00	1,087.39	1,087.39	1,156.80	1,156.80	1,156.80	1,087.39		
1,156.80	EMPLOYEE:	(2.91)	(0.22)	0.00	(67.42)	(15.77)	(69.41)				0.00	0.00
	EMPLOYER:				67.42	15.77	69.41	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

	<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>
ROEKRI	ROE, KRISTIN											
												2,031.37
	GROSS:	2,529.69	2,529.69	0.00	2,729.69	2,729.69	3,302.78	3,102.78	3,102.78	2,904.61		
3,302.78	EMPLOYEE:	(193.62)	(95.88)	0.00	(169.24)	(39.58)	(198.17)				(574.92)	0.00
	EMPLOYER:				169.24	39.58	198.17	0.00	0.00	0.00	380.20	0.00
SPIEBON	SPIERING, BONITA											
												1,083.92
	GROSS:	1,173.71	0.00	0.00	1,173.71	1,173.71	0.00	1,173.71	1,173.71	1,173.71		
1,173.71	EMPLOYEE:	0.00	0.00	0.00	(72.77)	(17.02)	0.00				0.00	0.00
	EMPLOYER:				72.77	17.02	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											
												2,374.08
	GROSS:	2,996.85	2,996.85	0.00	2,996.85	2,996.85	3,207.64	3,207.64	3,207.64	3,015.18		
3,207.64	EMPLOYEE:	(280.67)	(112.85)	0.00	(185.80)	(43.45)	(192.46)				(18.33)	0.00
	EMPLOYER:				185.80	43.45	192.46	0.00	0.00	0.00	1.20	0.00
STORMAU	STORES, MAUREEN											
												221.64
	GROSS:	240.00	240.00	0.00	240.00	240.00	0.00	240.00	240.00	240.00		
240.00	EMPLOYEE:	0.00	0.00	0.00	(14.88)	(3.48)	0.00				0.00	0.00
	EMPLOYER:				14.88	3.48	0.00	0.00	0.00	0.00	0.00	0.00
STREMAR	STREI, MARLA R											
												2,650.07
	GROSS:	2,945.73	0.00	0.00	3,162.40	3,162.40	3,364.26	2,945.73	3,364.26	2,945.73		
3,364.26	EMPLOYEE:	(53.74)	0.00	0.00	(196.07)	(45.85)	(201.86)				(216.67)	0.00
	EMPLOYER:				196.07	45.85	201.86	0.00	0.00	0.00	5.20	0.00
TRAUTRUT	TRAUTNER, RUTH											
												1,250.16
	GROSS:	1,463.39	0.00	0.00	1,463.39	1,463.39	1,578.10	1,578.10	1,578.10	1,483.41		
1,578.10	EMPLOYEE:	(101.28)	0.00	0.00	(90.73)	(21.22)	(94.69)				(20.02)	0.00
	EMPLOYER:				90.73	21.22	94.69	0.00	0.00	0.00	1.20	0.00
TWEDNIK	TWEDT, NIKKI											
												36.94
	GROSS:	40.00	40.00	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
TYLECAR	TYLER, CAROL											
												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
VANVKAT	VAN VOORST, KATHY											
												267.81
	GROSS:	290.00	0.00	0.00	290.00	290.00	0.00	290.00	290.00	290.00		
290.00	EMPLOYEE:	0.00	0.00	0.00	(17.98)	(4.21)	0.00				0.00	0.00
	EMPLOYER:				17.98	4.21	0.00	0.00	0.00	0.00	0.00	0.00
VANLAMY	VANLITH, AMY M											
												190.85
	GROSS:	206.66	0.00	0.00	206.66	206.66	0.00	206.66	206.66	206.66		
206.66	EMPLOYEE:	0.00	0.00	0.00	(12.81)	(3.00)	0.00				0.00	0.00
	EMPLOYER:				12.81	3.00	0.00	0.00	0.00	0.00	0.00	0.00
WARNLIL	WARNER, LILLIAN											
												317.49
	GROSS:	343.78	343.78	0.00	343.78	343.78	256.70	359.18	359.18	343.78		
359.18	EMPLOYEE:	0.00	0.00	0.00	(21.31)	(4.98)	(15.40)				0.00	0.00
	EMPLOYER:				21.31	4.98	15.40	0.00	0.00	0.00	1.20	0.00

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing
Month 03/2018

<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>
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
WIJKJEN	WIJK, 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
WOLLSTA	WOLLSCHLAGER, STACY										1,571.98
	GROSS:	1,821.36	0.00	0.00	1,821.36	1,821.36	1,937.62	1,937.62	1,937.62	1,821.36	
1,937.62	EMPLOYEE:	(110.05)	0.00	0.00	(112.92)	(26.41)	(116.26)			0.00	0.00
	EMPLOYER:				112.92	26.41	116.26	0.00	0.00	0.00	1.20
Subtotal:				Female: 35	Male: 4	Total: 39	Net:			54,667.15	
	GROSS:	67,179.85	24,967.13	0.00	68,484.52	68,484.52	73,749.50	76,406.99	77,237.42	72,023.85	
77,787.42	EMPLOYEE:	(5,650.19)	(974.56)	0.00	(4,246.03)	(993.04)	(4,675.00)			(6,581.45)	0.00
	EMPLOYER:				4,246.03	993.04	4,525.00	0.00	0.00	0.00	3,124.60

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

<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	115,876.44	(25,955.56)	89,920.88
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	461,554.09	(19,643.06)	441,911.03
10 112	TAXES RECEIVABLE - DELINQUENT	6,283.84	0.00	6,283.84
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 130	DUE FROM FOOD SERVICE FUND	0.00	0.00	0.00
10 131	DUE FROM CAPITAL OUTLAY FUND	3,230.10	0.00	3,230.10
10 140	DUE FROM _____ GOVERNMENT	16,533.07	0.00	16,533.07
10 180	INVESTMENTS	290,464.17	0.00	290,464.17
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
Current Assets Subtotal:		<u>897,934.71</u>	<u>(45,598.62)</u>	<u>852,336.09</u>
Total Assets and Deferred Outflows of Resources:		<u>897,934.71</u>	<u>(45,598.62)</u>	<u>852,336.09</u>

<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	974.59	0.00	974.59
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 450 000	PAYROLL DEDUCTION/COMPUTER	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 006	PR DEDUCTION/CAPITOL AMERICAN	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	2,702.70	528.20	3,230.90
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	568,169.80	(347,590.86)	220,578.94
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	(47,154.17)	327,947.80	280,793.63
Current Liabilities Subtotal:		<u>524,045.72</u>	<u>(19,114.86)</u>	<u>504,930.86</u>

Balance Sheet
 Period Ending: February 2018
 Annual; Processing Month 02/2018

<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	369,895.99	(26,483.76)	343,412.23
	Fund Balance Subtotal:	373,888.99	(26,483.76)	347,405.23
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		897,934.71	(45,598.62)	852,336.09

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Balance Sheet
 Period Ending: February 2018
 Annual; Processing Month 02/2018

<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	1,605.08	(1,342.48)	262.60
	Current Assets Subtotal:	<u>1,605.08</u>	<u>(1,342.48)</u>	<u>262.60</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,605.08</u>	<u>(1,342.48)</u>	<u>262.60</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	1,605.08	(1,342.48)	262.60
	Fund Balance Subtotal:	<u>1,605.08</u>	<u>(1,342.48)</u>	<u>262.60</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,605.08</u>	<u>(1,342.48)</u>	<u>262.60</u>

<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	87,554.60	3,542.89	91,097.49
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	141,172.94	(5,519.53)	135,653.41
21 112	TAXES RECEIVABLE - DELINQUENT	851.43	0.00	851.43
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>229,578.97</u>	<u>(1,976.64)</u>	<u>227,602.33</u>
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets and Deferred Outflows of Resources:		<u>229,578.97</u>	<u>(1,976.64)</u>	<u>227,602.33</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	12,296.63	0.00	12,296.63
21 410	DUE TO GENERAL FUND	3,230.10	0.00	3,230.10
21 451	PR DEDUCTION-FICA	0.00	0.00	0.00
21 452	PR DEDUCTION-FIT	0.00	0.00	0.00
21 474	DEFERRED REVENUE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	134,587.97	(61,658.09)	72,929.88
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	16,758.38	56,138.56	72,896.94
	Current Liabilities Subtotal:	<u>166,873.08</u>	<u>(5,519.53)</u>	<u>161,353.55</u>
<u>Other Liabilities</u>				
21 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
21 704	FUND BALANCE	0.00	0.00	0.00
21 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	62,705.89	3,542.89	66,248.78
	Fund Balance Subtotal:	<u>62,705.89</u>	<u>3,542.89</u>	<u>66,248.78</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>229,578.97</u>	<u>(1,976.64)</u>	<u>227,602.33</u>

<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	81,617.09	15,231.21	96,848.30
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	107,805.47	(4,204.56)	103,600.91
22 112	TAXES RECEIVABLE - DELINQUENT	913.75	0.00	913.75
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:		190,336.31	11,026.65	201,362.96
Total Assets and Deferred Outflows of Resources:		190,336.31	11,026.65	201,362.96
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	1,635.33	0.00	1,635.33
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 456	PR DEDUCTION	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 457 018	BENEFITS PAYABLE CHILD CARE	0.00	0.00	0.00
22 474	DEFERRED REVENUE	0.00	0.00	0.00
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	118,500.27	(59,486.87)	59,013.40
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	(816.22)	55,282.31	54,466.09
Current Liabilities Subtotal:		119,316.35	(4,204.56)	115,111.79
<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	71,019.96	15,231.21	86,251.17
Fund Balance Subtotal:		71,019.96	15,231.21	86,251.17

Balance Sheet
Period Ending: February 2018
Annual; Processing Month 02/2018

<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:	190,336.31	11,026.65	201,362.96

<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	(814.98)	83,723.57
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	232.28	0.00	232.28
	Current Assets Subtotal:	<u>84,770.83</u>	<u>(814.98)</u>	<u>83,955.85</u>
Total Assets and Deferred Outflows of Resources:		<u>84,770.83</u>	<u>(814.98)</u>	<u>83,955.85</u>
<u>Current Liabilities</u>				
24 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
24 404	CONTRACTS PAYABLE	0.00	0.00	0.00
24 450	PAYROLL DEDUCTION	0.00	0.00	0.00
24 451	PR DEDUCTION-FICA	0.00	0.00	0.00
24 452	PR DEDUCTION-FIT	0.00	0.00	0.00
24 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	0.00	0.00	0.00
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
24 457	BENEFITS PAYABLE	0.00	0.00	0.00
24 474	DEFERRED REVENUE	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	232.28	0.00	232.28
24 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
24 553	TAXES LEVIED FOR FUTURE PERIODS	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>232.28</u>	<u>0.00</u>	<u>232.28</u>
<u>Other Liabilities</u>				
24 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 694	LESS: ENCUMBRANCE COMMITMENS	0.00	0.00	0.00
24 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	84,538.55	(814.98)	83,723.57
	Fund Balance Subtotal:	<u>84,538.55</u>	<u>(814.98)</u>	<u>83,723.57</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>84,770.83</u>	<u>(814.98)</u>	<u>83,955.85</u>

<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	8,418.61	699.12	9,117.73
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	518.57	0.00	518.57
51 171	INVENTORY-STORES PURCH FOR RES	2,496.46	0.00	2,496.46
51 172	INVENTORY OF DONATED FOOD	3,323.66	0.00	3,323.66
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>14,757.30</u>	<u>699.12</u>	<u>15,456.42</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	72,658.49	0.00	72,658.49
51 205	EQUIPMENT-FEDERAL ASSIST.	0.00	0.00	0.00
51 208	ACCUM DEPRECIATION-LOCAL	(32,838.23)	0.00	(32,838.23)
51 209	ACCUM DEPR-FEDERAL	0.00	0.00	0.00
	Long-term Assets Subtotal:	<u>39,820.26</u>	<u>0.00</u>	<u>39,820.26</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	15,965.48	0.00	15,965.48
	Deferred Outflows of Resources Subtotal:	<u>15,965.48</u>	<u>0.00</u>	<u>15,965.48</u>
Total Assets and Deferred Outflows of Resources:		<u>70,543.04</u>	<u>699.12</u>	<u>71,242.16</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				

Balance Sheet
 Period Ending: February 2018
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
51 603	ENCUMBRANCES	0.00	0.00	0.00
51 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
51 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	6,171.88	0.00	6,171.88
 <u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	56,557.58	699.12	57,256.70
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	64,371.16	699.12	65,070.28
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	70,543.04	699.12	71,242.16

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND				
<u>Current Assets</u>				
53 101	CASH	(23,812.18)	(3,424.84)	(27,237.02)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(23,812.18)</u>	<u>(3,424.84)</u>	<u>(27,237.02)</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	<u>21,501.65</u>	<u>0.00</u>	<u>21,501.65</u>
Total Assets and Deferred Outflows of Resources:		<u>(2,310.53)</u>	<u>(3,424.84)</u>	<u>(5,735.37)</u>
<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:	<u>0.02</u>	<u>0.00</u>	<u>0.02</u>
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
53 603	ENCUMBRANCES	0.00	0.00	0.00
53 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>8,312.03</u>	<u>0.00</u>	<u>8,312.03</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(10,622.58)	(3,424.84)	(14,047.42)
	Fund Balance Subtotal:	<u>(10,622.58)</u>	<u>(3,424.84)</u>	<u>(14,047.42)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>(2,310.53)</u>	<u>(3,424.84)</u>	<u>(5,735.37)</u>

<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	3,656.85	(576.82)	3,080.03
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>3,656.85</u>	<u>(576.82)</u>	<u>3,080.03</u>
Total Assets and Deferred Outflows of Resources:		<u>3,656.85</u>	<u>(576.82)</u>	<u>3,080.03</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	3,656.85	(576.82)	3,080.03
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>3,656.85</u>	<u>(576.82)</u>	<u>3,080.03</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>3,656.85</u>	<u>(576.82)</u>	<u>3,080.03</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	464.57	384.61	849.18
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
	Current Assets Subtotal:	464.57	384.61	849.18
Total Assets and Deferred Outflows of Resources:		464.57	384.61	849.18
<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	464.57	384.61	849.18
	Fund Balance Subtotal:	464.57	384.61	849.18
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		464.57	384.61	849.18

<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	84,688.30	0.00	84,688.30
90 204	EQUIPMENT-LOCAL	122,415.00	0.00	122,415.00
	Long-term Assets Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>1,025,464.00</u></u>	<u><u>0.00</u></u>	<u><u>1,025,464.00</u></u>
<u>Current Liabilities</u>				
90 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
90 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 696	LESS: OUTSTANDING ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	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	242,731.00	0.00	242,731.00
	Fund Balance Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>1,025,464.00</u></u>	<u><u>0.00</u></u>	<u><u>1,025,464.00</u></u>

Batch Description: FEBRUARY 2018 CHECK RECONCILIATION Processing Month: 02/2018
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	02/28/2018	346,261.91

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
35639	CHARLOTTE ATHEY	10/17/2017	9.73
35738	AFLAC	02/01/2018	1,099.00
35743	SANFORD HEALTH FLEX PLAN	02/01/2018	32.00
35748	SHELLY ANDERSON	02/20/2018	8.58
35749	ERIC BANKEN	02/20/2018	105.00
35755	CHRISTOPHER FOLK	02/20/2018	107.46
35757	GRANT COUNTY REVIEW	02/20/2018	96.73
35758	SHELLEY HAGGERTY	02/20/2018	117.90
35759	DARWIN KARSKY	02/20/2018	60.00
35768	SIOUX FALLS SCHOOL DISTRICT	02/20/2018	1,078.56
35770	ANDREW TREINEN	02/20/2018	75.00
	Total:		<u>2,789.96</u>

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	ADJUSTMENT	09/30/2017	(1.00)
	Total:		<u>(1.00)</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
346,261.91	(2,790.96)	343,470.95	343,470.95

Cleared Automatic Payment Total:	23,828.80
Cleared Checks Total:	98,673.47
Cleared Direct Deposit Total:	(53,083.82)
Cleared Void Total:	
Cleared Deposit Total:	165,786.88
Cleared Manual Journal Entries Total:	(33.04)
Cleared Sales Journal Total:	

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ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
22 1221 000 220	2/5/2018	MJ18-041		11.15	IDEA 611 GMS DRWDWN FUNDS MOVE 2
22 1221 600 220	2/5/2018	MJ18-041	11.15		IDEA 611 GMS DRWDWN FUNDS MOVE 2
10 1140	6/30/2016	MJ18-042	814.08		2016FY AUDIT ADJ ENTRY # 3
10 140	6/30/2016	MJ18-042		720.17	2016FY AUDIT ADJ ENTRY # 3
10 551	6/30/2016	MJ18-042		93.91	2016FY AUDIT ADJ ENTRY # 3
90 203	6/30/2016	MJ18-042	5,356.30		2016FY AUDIT ADJ ENTRY # 4
90 706	6/30/2016	MJ18-042		5,356.30	2016FY AUDIT ADJ ENTRY # 4
51 2562 000 410	6/30/2016	MJ18-042	83.35		2016FY AUDIT ADJ ENTRY # 5
51 2562 000 461	6/30/2016	MJ18-042	328.46		2016FY AUDIT ADJ ENTRY # 5
51 2562 000 462	6/30/2016	MJ18-042	3,121.89		2016FY AUDIT ADJ ENTRY # 5
51 170	6/30/2016	MJ18-042		83.35	2016FY AUDIT ADJ ENTRY # 5
51 171	6/30/2016	MJ18-042		328.46	2016FY AUDIT ADJ ENTRY # 5
51 172	6/30/2016	MJ18-042		3,121.89	2016FY AUDIT ADJ ENTRY # 5
10 1111 000 350	6/30/2016	MJ18-042	45.20		2016FY AUDIT ADJ ENTRY # 6
10 1111 000 350	6/30/2016	MJ18-042	88.38		2016FY AUDIT ADJ ENTRY # 6
10 1111 000 350	6/30/2016	MJ18-042	31.50		2016FY AUDIT ADJ ENTRY # 6
10 2227 022 319	6/30/2016	MJ18-042	225.00		2016FY AUDIT ADJ ENTRY # 6
10 2555 029 335	6/30/2016	MJ18-042	110.25		2016FY AUDIT ADJ ENTRY # 6
10 6900 098 319	6/30/2016	MJ18-042	364.56		2016FY AUDIT ADJ ENTRY # 6
10 6900 098 319	6/30/2016	MJ18-042	159.50		2016FY AUDIT ADJ ENTRY # 6
21 2549 000 323	6/30/2016	MJ18-042	4,956.35		2016FY AUDIT ADJ ENTRY # 6
22 1224 000 373	6/30/2016	MJ18-042	1,635.33		2016FY AUDIT ADJ ENTRY # 6
10 402	6/30/2016	MJ18-042		1,024.39	2016FY AUDIT ADJ ENTRY # 6
21 402	6/30/2016	MJ18-042		4,956.35	2016FY AUDIT ADJ ENTRY # 6
22 402	6/30/2016	MJ18-042		1,635.33	2016FY AUDIT ADJ ENTRY # 6
10 112	6/30/2016	MJ18-042	3,617.67		2016FY AUDIT ADJ ENTRY # 7
21 110	6/30/2016	MJ18-042	1,684.88		2016FY AUDIT ADJ ENTRY # 7
22 110	6/30/2016	MJ18-042	2,391.62		2016FY AUDIT ADJ ENTRY # 7
24 110	6/30/2016	MJ18-042	260.96		2016FY AUDIT ADJ ENTRY # 7
10 110	6/30/2016	MJ18-042		3,617.67	2016FY AUDIT ADJ ENTRY # 7
21 112	6/30/2016	MJ18-042		1,684.88	2016FY AUDIT ADJ ENTRY # 7
22 112	6/30/2016	MJ18-042		2,391.62	2016FY AUDIT ADJ ENTRY # 7
24 112	6/30/2016	MJ18-042		260.96	2016FY AUDIT ADJ ENTRY # 7
10 110	6/30/2016	MJ18-042	24,935.87		2016FY AUDIT ADJ ENTRY # 8
10 1110	6/30/2016	MJ18-042	8,349.06		2016FY AUDIT ADJ ENTRY # 8
10 553	6/30/2016	MJ18-042	193,716.00		2016FY AUDIT ADJ ENTRY # 8
21 110	6/30/2016	MJ18-042	907.72		2016FY AUDIT ADJ ENTRY # 8
21 1110	6/30/2016	MJ18-042	4,181.07		2016FY AUDIT ADJ ENTRY # 8
21 553	6/30/2016	MJ18-042	45,526.56		2016FY AUDIT ADJ ENTRY # 8
22 110	6/30/2016	MJ18-042	960.46		2016FY AUDIT ADJ ENTRY # 8
22 1110	6/30/2016	MJ18-042	990.76		2016FY AUDIT ADJ ENTRY # 8
22 553	6/30/2016	MJ18-042	45,847.41		2016FY AUDIT ADJ ENTRY # 8
24 110	6/30/2016	MJ18-042	999.51		2016FY AUDIT ADJ ENTRY # 8
24 553	6/30/2016	MJ18-042	9,411.33		2016FY AUDIT ADJ ENTRY # 8
10 551	6/30/2016	MJ18-042		33,284.93	2016FY AUDIT ADJ ENTRY # 8
10 551	6/30/2016	MJ18-042		193,716.00	2016FY AUDIT ADJ ENTRY # 8
21 551	6/30/2016	MJ18-042		5,088.79	2016FY AUDIT ADJ ENTRY # 8
21 551	6/30/2016	MJ18-042		45,526.56	2016FY AUDIT ADJ ENTRY # 8
22 551	6/30/2016	MJ18-042		1,951.22	2016FY AUDIT ADJ ENTRY # 8
22 551	6/30/2016	MJ18-042		45,847.41	2016FY AUDIT ADJ ENTRY # 8
24 1110	6/30/2016	MJ18-042		18.37	2016FY AUDIT ADJ ENTRY # 8
24 551	6/30/2016	MJ18-042		981.14	2016FY AUDIT ADJ ENTRY # 8
24 551	6/30/2016	MJ18-042		9,411.33	2016FY AUDIT ADJ ENTRY # 8
51 252	6/30/2016	MJ18-042	4,890.43		2016FY AUDIT ADJ ENTRY # 9
51 554	6/30/2016	MJ18-042	472.80		2016FY AUDIT ADJ ENTRY # 9
53 252	6/30/2016	MJ18-042	3,914.45		2016FY AUDIT ADJ ENTRY # 9
53 554	6/30/2016	MJ18-042	4,746.51		2016FY AUDIT ADJ ENTRY # 9
51 196	6/30/2016	MJ18-042		2,484.40	2016FY AUDIT ADJ ENTRY # 9
51 2500	6/30/2016	MJ18-042		2,878.83	2016FY AUDIT ADJ ENTRY # 9
53 196	6/30/2016	MJ18-042		6,823.46	2016FY AUDIT ADJ ENTRY # 9

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ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
53 2500	6/30/2016	MJ18-042		1,837.50	2016FY AUDIT ADJ ENTRY # 9
51 2562 000 461	6/30/2016	MJ18-042	1,746.43		2016FY AUDIT ADJ ENTRY # 10
51 2562 000 462	6/30/2016	MJ18-042		1,746.43	2016FY AUDIT ADJ ENTRY # 10
00 509	6/30/2017	MJ18-043	2,003.69		2017FY AUDIT ADJ ENTRY # 1
21 5000 000 549	6/30/2017	MJ18-043	2,003.63		2017FY AUDIT ADJ ENTRY # 1
21 5000 000 549	6/30/2017	MJ18-043	149.77		2017FY AUDIT ADJ ENTRY # 1
00 705	6/30/2017	MJ18-043		2,003.69	2017FY AUDIT ADJ ENTRY # 1
21 5000 000 549	6/30/2017	MJ18-043		2,153.40	2017FY AUDIT ADJ ENTRY # 1
10 1140	6/30/2017	MJ18-043	567.22		2017FY AUDIT ADJ ENTRY # 3
10 553	6/30/2017	MJ18-043	1,707.44		2017FY AUDIT ADJ ENTRY # 3
10 140	6/30/2017	MJ18-043		2,274.66	2017FY AUDIT ADJ ENTRY # 3
90 204	6/30/2017	MJ18-043	43,061.00		2017FY AUDIT ADJ ENTRY # 5
90 203	6/30/2017	MJ18-043		3,532.00	2017FY AUDIT ADJ ENTRY # 5
90 706	6/30/2017	MJ18-043		39,529.00	2017FY AUDIT ADJ ENTRY # 5
10 180	6/30/2017	MJ18-043	1,364.88		2017FY AUDIT ADJ ENTRY # 6
10 1510	6/30/2017	MJ18-043		1,364.88	2017FY AUDIT ADJ ENTRY # 6
51 171	6/30/2017	MJ18-043	1,692.03		2017FY AUDIT ADJ ENTRY # 8
51 2562 000 462	6/30/2017	MJ18-043	3,656.28		2017FY AUDIT ADJ ENTRY # 8
51 172	6/30/2017	MJ18-043		3,656.28	2017FY AUDIT ADJ ENTRY # 8
51 2562 000 461	6/30/2017	MJ18-043		1,692.03	2017FY AUDIT ADJ ENTRY # 8
10 110	6/30/2017	MJ18-043	3,444.31		2017FY AUDIT ADJ ENTRY # 11
21 112	6/30/2017	MJ18-043	2,536.31		2017FY AUDIT ADJ ENTRY # 11
22 112	6/30/2017	MJ18-043	3,305.37		2017FY AUDIT ADJ ENTRY # 11
24 112	6/30/2017	MJ18-043	433.06		2017FY AUDIT ADJ ENTRY # 11
10 112	6/30/2017	MJ18-043		3,444.31	2017FY AUDIT ADJ ENTRY # 11
21 110	6/30/2017	MJ18-043		2,536.31	2017FY AUDIT ADJ ENTRY # 11
22 110	6/30/2017	MJ18-043		3,305.37	2017FY AUDIT ADJ ENTRY # 11
24 110	6/30/2017	MJ18-043		433.06	2017FY AUDIT ADJ ENTRY # 11
10 110	6/30/2017	MJ18-043	91,863.58		2017FY AUDIT ADJ ENTRY # 12
10 1110	6/30/2017	MJ18-043	4,437.71		2017FY AUDIT ADJ ENTRY # 12
10 553	6/30/2017	MJ18-043	24,194.73		2017FY AUDIT ADJ ENTRY # 12
21 110	6/30/2017	MJ18-043	1,116.65		2017FY AUDIT ADJ ENTRY # 12
21 1110	6/30/2017	MJ18-043	2,211.03		2017FY AUDIT ADJ ENTRY # 12
21 553	6/30/2017	MJ18-043	7,715.06		2017FY AUDIT ADJ ENTRY # 12
22 110	6/30/2017	MJ18-043	1,096.76		2017FY AUDIT ADJ ENTRY # 12
22 1110	6/30/2017	MJ18-043	2,291.67		2017FY AUDIT ADJ ENTRY # 12
22 553	6/30/2017	MJ18-043	8,299.81		2017FY AUDIT ADJ ENTRY # 12
24 551	6/30/2017	MJ18-043	1,665.04		2017FY AUDIT ADJ ENTRY # 12
24 551	6/30/2017	MJ18-043	9,411.33		2017FY AUDIT ADJ ENTRY # 12
10 551	6/30/2017	MJ18-043		96,301.29	2017FY AUDIT ADJ ENTRY # 12
10 551	6/30/2017	MJ18-043		24,194.73	2017FY AUDIT ADJ ENTRY # 12
21 551	6/30/2017	MJ18-043		3,327.68	2017FY AUDIT ADJ ENTRY # 12
21 551	6/30/2017	MJ18-043		7,715.06	2017FY AUDIT ADJ ENTRY # 12
22 551	6/30/2017	MJ18-043		3,388.43	2017FY AUDIT ADJ ENTRY # 12
22 551	6/30/2017	MJ18-043		8,299.81	2017FY AUDIT ADJ ENTRY # 12
24 110	6/30/2017	MJ18-043		827.41	2017FY AUDIT ADJ ENTRY # 12
24 1110	6/30/2017	MJ18-043		837.63	2017FY AUDIT ADJ ENTRY # 12
24 553	6/30/2017	MJ18-043		9,411.33	2017FY AUDIT ADJ ENTRY # 12
51 2500	6/30/2017	MJ18-043	864.63		2017FY AUDIT ADJ ENTRY # 14
51 252	6/30/2017	MJ18-043	1,704.25		2017FY AUDIT ADJ ENTRY # 14
51 554	6/30/2017	MJ18-043	11,179.98		2017FY AUDIT ADJ ENTRY # 14
53 2500	6/30/2017	MJ18-043	800.34		2017FY AUDIT ADJ ENTRY # 14
53 252	6/30/2017	MJ18-043	2,782.41		2017FY AUDIT ADJ ENTRY # 14
53 554	6/30/2017	MJ18-043	14,674.79		2017FY AUDIT ADJ ENTRY # 14
51 196	6/30/2017	MJ18-043		7,576.98	2017FY AUDIT ADJ ENTRY # 14
51 507	6/30/2017	MJ18-043		6,171.88	2017FY AUDIT ADJ ENTRY # 14
53 196	6/30/2017	MJ18-043		9,945.51	2017FY AUDIT ADJ ENTRY # 14
53 507	6/30/2017	MJ18-043		8,312.03	2017FY AUDIT ADJ ENTRY # 14
51 2562 000 461	6/30/2017	MJ18-043	1,193.70		2017FY AUDIT ADJ ENTRY # 15
51 2562 000 462	6/30/2017	MJ18-043		1,193.70	2017FY AUDIT ADJ ENTRY # 15

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ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
21 1111 000 479	7/1/2017	MJ18-044	1,800.00		2017FY AUDIT ADJ ENTRY # 16
21 2549 000 323	7/1/2017	MJ18-044	5,540.28		2017FY AUDIT ADJ ENTRY # 16
21 402	7/1/2017	MJ18-044		7,340.28	2017FY AUDIT ADJ ENTRY # 16
10 1111 024 411	2/7/2018	MJ18-045		3,160.20	MOVE ARTIST IN RESIDENCY EXP
10 1121 099 319	2/7/2018	MJ18-045	3,160.20		MOVE ARTIST IN RESIDENCY EXP
10 551	2/20/2018	MJ18-046	14,733.15		GRANT COUNTY JANUARY 2018 APPORTIONMENT
10 110	2/20/2018	MJ18-046		14,733.15	GRANT COUNTY JANUARY 2018 APPORTIONMENT
21 551	2/20/2018	MJ18-046	3,200.08		GRANT COUNTY JANUARY 2018 APPORTIONMENT
21 110	2/20/2018	MJ18-046		3,200.08	GRANT COUNTY JANUARY 2018 APPORTIONMENT
22 551	2/20/2018	MJ18-046	2,437.59		GRANT COUNTY JANUARY 2018 APPORTIONMENT
22 110	2/20/2018	MJ18-046		2,437.59	GRANT COUNTY JANUARY 2018 APPORTIONMENT
10 551	2/20/2018	MJ18-046	4,909.91		ROBERTS COUNTY JANUARY 2018 APPORTIONMENT
10 110	2/20/2018	MJ18-046		4,909.91	ROBERTS COUNTY JANUARY 2018 APPORTIONMENT
21 551	2/20/2018	MJ18-046	2,319.45		ROBERTS COUNTY JANUARY 2018 APPORTIONMENT
21 110	2/20/2018	MJ18-046		2,319.45	ROBERTS COUNTY JANUARY 2018 APPORTIONMENT
22 551	2/20/2018	MJ18-046	1,766.97		ROBERTS COUNTY JANUARY 2018 APPORTIONMENT
22 110	2/20/2018	MJ18-046		1,766.97	ROBERTS COUNTY JANUARY 2018 APPORTIONMENT
10 101	2/9/2018	MJ18-047		43.04	MEDICAID ADMIN FEE
10 2490 000 319	2/9/2018	MJ18-047	43.04		MEDICAID ADMIN FEE
11 101	2/23/2018	MJ18-048		2,050.25	ADV PYMT CKS
11 1190 000 479 011	2/23/2018	MJ18-048	2,050.25		ADV PYMT CKS
71 101	2/23/2018	MJ18-048		1,881.49	FLEX PAYMENT TXFR
71 1190 000 479 012	2/23/2018	MJ18-048	1,881.49		FLEX PAYMENT TXFR
72 101	2/23/2018	MJ18-049		237.06	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	2/23/2018	MJ18-049	237.06		STUDENT COUNCIL PAYMENTS
10 551	2/28/2018	MJ18-050	327,947.80		ENTRIES DUE TO 2017FY AUDITOR ENTRIES
10 553	2/28/2018	MJ18-050		327,947.80	ENTRIES DUE TO 2017FY AUDITOR ENTRIES
21 551	2/28/2018	MJ18-050	56,138.56		ENTRIES DUE TO 2017FY AUDITOR ENTRIES
21 553	2/28/2018	MJ18-050		56,138.56	ENTRIES DUE TO 2017FY AUDITOR ENTRIES
22 551	2/28/2018	MJ18-050	55,282.31		ENTRIES DUE TO 2017FY AUDITOR ENTRIES
22 553	2/28/2018	MJ18-050		55,282.31	ENTRIES DUE TO 2017FY AUDITOR ENTRIES

1,113,759.40	1,113,759.40	TOTAL DEBITS AND CREDITS
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BALANCE MUST BE ZERO

2018 Legislature: Bill Summary

Updated: March 13, 2018

NOTE: This list of education-related bills is not all inclusive. To access all bills from the 2018 session, visit the South Dakota Legislature's website at sdlegislature.gov

*Indicates bill has not been signed by Governor; veto day is March 26

Funding Summary

***HB 1056** – HB 1056 provides a 1 percent increase for state aid to general education – bringing the target for statewide average teacher salaries to \$49,131.96 for FY 2019. It increases the overhead rate in the formula to 31.67 percent. The bill also provides a 1 percent increase for state aid to special education by increasing funding per disability level. Finally, the bill sets levies as follows:

General education:

- Maximum levy of \$7.001/thousand dollars of taxable valuation (subject to limitations noted below)
- Maximum ag levy of \$1.512/thousand dollars of taxable valuation
- Maximum owner occupied levy of \$3.383/thousand dollars of taxable valuation

Special education:

- Maximum levy of \$1.567/thousand dollars of taxable valuation
- Local formula levy of \$1.367/thousand dollars of taxable valuation

K-12 Bills

***SB 46** – This bill requires school districts to adopt (or revise) a policy on the use of restraint and seclusion. The policy must contain the following provisions:

- Procedure for notifying the parent or guardian of the student of an incident requiring the use of restraint or seclusion
- Prohibition on the use of prone restraint, except when necessary and reasonable
- Prohibition on the use of involuntary confinement of a student locked alone in a room, unless there is a clear and present danger

SB 66 – SB 66 requires school boards to report certain information regarding school elections (eg., percentage of registered voters who voted) in the board's minutes.

SB 83 – SB 83 authorizes certain patriotic organizations access to public schools. The bill defines patriotic organizations as those listed in Title 36 of the U.S. Code as of July 1,

2018 (eg., Big Brothers-Big Sisters, Boy Scouts and Girl Scouts, Naval Seal Cadet Corps) The bill provides some parameters for the organizations to speak with students and allows principals to determine the time, place and manner of the opportunities.

***SB 94** – Currently, public school exempt students prove eligibility for the SD Opportunity Scholarship by earning a certain ACT or SAT score. The required scores are higher for homeschool students than for non-homeschool students (eg., 28 vs. 24 ACT composite). SB 94 provides a second option for public school exempt students: a combination of ACT score – set at 24 instead of 28 (or comparable SAT score) AND coursework that closely mirrors the requirement for non-homeschool students.

***SB 100** – SB 100 makes changes to certain statutes related to audits and grants awarded by the state to non-state entities. Among its requirements, school districts are responsible for disseminating copies of audits to each school board member; making audits available on their websites; and, for any grant recipient or sub-recipient, disclosing conflicts of interest to the state agency awarding the grant.

SB 148 – This bill expands the list of accrediting bodies accepted by the High School Activities Association for participation in that organization's activities. Specifically, it adds the Commission for Oceti Sakowin Accreditation.

SB 212 – This bill provides tribal and Bureau of Indian Affairs schools the opportunity to access state-provided communication and information systems at the school's expense.

HB 1099 – HB 1099 codifies the state's popular low-cost dual credit program. It sets the tuition rate for these dual credit courses at the equivalent of 43 percent of the Board of Regents' undergraduate off-campus tuition rate. The student taking the dual credit course is responsible for 33.3 percent of the cost; the state is responsible for 66.7 percent of the cost. A school district may pay any portion of the student's share.

***HB 1114** – HB 1114 requires the parent or guardian of a student who has open enrolled out of the district to notify the resident district if the student plans to re-enroll in the resident district. It sets an annual deadline of Aug. 1 for this notification to take place, but gives school boards the discretion to allow a transfer to take place after the deadline if they determine special circumstances exist.

***HB 1166** – This bill has to do with the process for reviewing waivers of penalties under the school finance accountabilities outlined in 13-13-73.6. It adds language clarifying that the legislative committee responsible for reviewing waivers recommended by the School Finance Accountability Board has the option of approving, amending or denying any waiver recommended by the SFAB. It also lays out a process when the legislative committee suggests changes to waivers.

***HB 1172** – This bill adds language to SDCL 1-25, Meetings of Public Agencies. It requires the chair of the public body, including school boards, to reserve time at every official meeting for a period of public comment, to be limited at the chair's discretion.

HB 1178 – HB 1178 provides for a penalty to be assessed for a school district's failure to submit a timely audit report as required under SDCL 4-11-7.1. The penalty is \$10/day. The attorney general is responsible for imposing the penalty and has the ability to waive the penalty for good cause. The provisions of the bill are effective for audit periods ending on or after June 30, 2018.

***HB 1215** – This bill provides an additional exemption to the requirement that a district reorganize if its fall enrollment is 100 or below. The exemption applies to a district that is the only district in the county with an existing attendance center and whose attendance center is at least 20 miles away from any other attendance center.

***HB 1221** – HB 1221 expands the partners in education tax credit program to include tribal schools on reservations in South Dakota. The program provides tax credits to insurance companies that contribute funds to organizations that grant scholarships for qualifying students to attend qualifying nonpublic schools.

***HB 1252** – This bill bars the state, and any of its political subdivisions (school districts), from prohibiting the wearing of tribal regalia or items of cultural significance at school honoring or graduation ceremonies.

***HB 1297** – HB 1297 makes changes to capital outlay caps that were put into place as part of the Blue Ribbon legislative package passed in 2016. The new language allows districts with obligations existing prior to July 1, 2016, to raise enough taxes to fund the existing obligations *and* to garner additional funding for up to \$2,800/student. However, in no year may a district's annual tax levy exceed the levy authorized under 13-16-7.

CAPITAL OUTLAY LISTING OF ITEMS

Meeting Date 3/12/18

Summer 2018, 2019FY Budget Items Listing

Approx. Cost

	Talk about first and second grade capital outlay items through their legislative process	
**	Science Curriculum - schoolwide	\$ 25,000.00
**	Music Curriculum - 3/12/18 the CO committee thought that this was a priority to get some new curriculum for Mrs. Adelman due to her current curriculum being very very old	\$ 3,000.00
	PURGE PARTY FOR ENTIRE SCHOOL BEFORE ANY TYPE OF NEW STORAGE AREA IS MADE	
*	School Roof Repair and Maintenance - Tremco - gymnasium roof - continuous process; bulk of work done over the next 3 year, while and after this 3 year period inspections will be taking place an updated maintenance requests will be done	\$ 5,000.00
**	Elementary Wing - hallways and classrooms repaint, ***repair wooden cupboards, make sure the sliding doors work, look at new rubber baseboard from menards, have ***LeAnn Kuper come back and run through the shades in the elem classrooms, 1st grade needs some new parts, also include kitchen bathroom; Note: teachers should make sure all items that are removable are off of the walls, all their personal belongings are securely stored away for safe keeping, all items are to be put away as best you can, I would suggest each teacher talk to custodians to make sure they are all on the same page with the rooms, anything else?	\$ 8,000.00
	Also during this time I would like to see that all wires for various electrical devices are put into conduit, tidy up the cords in rooms so it looks more presentable??	
*	LED Lighting Upgrades - Elementary Wing Summer 2018; MS Summer 2019; All other Summer 2020	\$ 4,000.00
*	Fire Alarm System upgrades to Elementary Wing - 3D Securities - 4 year process throughout the school. If we act now we can lock in prices that will save us \$11,000 over the entire project.	\$ 8,000.00
*	New magnetic white boards for elementary teachers. When painting this summer in elementary, have custodians move white board and promethean boards around to match the rest of the elementary - example 4th grade needs to be moved. Make sure all white boards and prom boards are uniform in all classrooms; Mr. Lester is going to get a total of how many boards; all grade classrooms and Title; est 13 qty	\$ 4,160.00
	Move old prom board, 2nd grade, to music room this summer 2018	
*	Playground - rubber mulch and pearock for existing playground	\$ 2,000.00
*	Gutters and eve spouts for entire school - look into seamless gutter system; small gutter on front of roof Door #2	\$ 5,000.00
*	9/14/17 advisory committee meeting, Brandt mentioned putting up two ceiling fans on the MS landing, one on each side of light fixture	\$ 3,000.00
^	9/1/17 Jen Cronen mentioned a couple of library shelves. Per Cronen	\$ 2,400.00
^	Locker room floors, epoxy, locker room ceilings, and rubber baseboard	
^	Tree maintenance on school grounds; trim trees; move small tree out front of school away from new sidewalk and replant; possible take down old evergreen on west side front of school, elementary wing	
	Set aside for future purchase - Bus replacement, next year would budget to use \$30,000 for \$50,000 total	\$ 20,000.00
	Set aside for future purchase - Boiler maintenance throughout the year	\$ 5,000.00
	Schoolwide Contingencies	\$ 5,000.00
	Capital Lease - Xerox Machine	\$ 3,511.00
	SDCL 13-16-6; School Transportation, Utilities, Etc; BASED ON ESTIMATES AND WILL CHANGE	\$ 26,580.00
	SDCL 13-16-26; Transfer to Teacher Salaries; BASED ON ESTAMATES AND WILL CHANGE	\$ 32,096.00
	No cost to school; City of BSC Bob Athey will coordinate Bituminous Paving to come and recoat from parking area. Take aware old curb stops and replace with asphalt curb along the entire front parking area. Contact Bob to find out when this will happen.	
#	Shelley's carpet due to boiler pipe issue and floor heave, if we are going to have this done we should just quote the workroom again and then Stacy's office as well with the same carpet the Zems put down prior; get quote	
#	Lockers for MS - to be purchased next summer 2019 when the MS repainting and remodel takes place; est \$4000 get quote; bay between library and science room	
#	Elementary Heating/Cooling Ideas? Jeremy Wiese and Randy's Service	
#	1900 Building Heating/Cooling Ideas? We are putting away CO dollars to save up in case of an emergency with our boiler, We also will plan at the same time to include AC in this but do not know how this will look	\$ 5,000.00
#	12/5/17 J Cronen start to surplus older tables and replace them with 8 foot collapsible tables; 3/12/18 CO meeting decided that when the first table breaks then we discuss and look into this possible idea	
#	Set aside for future purchase - Transportation shed for our school vehicles; start the set aside in 2020FY \$8000	
*	Projects and items planned for Summer 2018	
^	Project suggested; group decides what priority they receive	
#	Projects to ponder??	

Total Approximate Cost \$ 166,747.00

BIG STONE CITY SCHOOL DISTRICT #25-1
5 YEAR CAPITAL OUTLAY PLAN
SUMMER 2018 PROJECTIONS

	2018-19	2019-20	2020-21	2021-2022	2022-2023	Comments
1900 Building Boiler	\$ 5,000	\$ 5,000				Preventative maintenance
1900 Building Heating/Cooling Replacement	\$ 5,000	\$ 7,000	\$ 18,000	\$ 76,000		Set aside for future heating need
Bus Replacement (Chevy Midbus)	\$ 20,000	\$ 20,000				Replacement; Set aside pay out in 2020FY
Cafeteria Furnace				\$ 3,000		End of useful life
Ceiling Fans	\$ 3,000	\$ 5,000				M5 stair ceiling Install two industrial fans that will circulate air down to lobby; next year look into caged ceiling fans for gymnasium to replace existing
Curriculum	\$ 28,000					Needs update: Science \$25000 and Music \$3000
Custodial Equipment					\$ 5,000	replacement plan for vacuums & floor scrubbers
Elementary - Heating/Cooling System	this may need to be bid in the paper					purchase all floor units for elem classrooms? Purchase window units for title and speech rooms? Plan a bigger unit to tie into the duct system that is already here
Fire Alarm System	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000		Updates to current heat sensors and zones; done over a 4-6 year period; proposal from 3D Sec total cost of proj will be approx +\$35,000 - HOMELAND SECURITY GRANT EACH YEAR??
Fire Alarm System Flood Light System		\$ 2,000				Upgrade
Gutter System for School	\$ 5,000					School wide overview and repair of our gutter systems
Gym Floor Tile			\$ 40,000			Some tiles are loose and have been reglued; replace; raised wood?
Gymnasium Lighting			\$ 4,000	\$ 4,000		Upkeep; new bulbs and ballasts; LED?
Gymnasium Roof Repair	\$ 5,000	\$ 5,000				Repair leaks and upkeep; quotes from Tremco; 1st year Gym roof; 2nd year Elementary Wing, 1900 building to cafeteria/gym roofing connections; 3rd year Old Gym roof; ALSO LOOKING INTO SCHMIDT SPRAY FOAM AND ROOFING
Kitchen Equipment				\$ 7,000		replacement of Industrial dishwasher tentative
Lawnmower Upgrade					\$ 5,000	Upgrade lawnmower with snowblower
Library Shelving Units	\$ 2,400					To replace old existing shelving that is bolted to the wall
Lockers		\$ 4,000				School Specialty; broken, been repaired a lot, need upgrade; replace bay of lockers between library and science room next
Magnetic White Boards for Elementary	\$ 4,160					Elementary all new magnetic white boards for classrooms due to old, past useful life and do not clean well anymore; elem classrooms and Title
Music Equipment						update music PA sound system
Playground Rubber Mulch & Pea Rock	\$ 2,000		\$ 4,000			Playground Safety; Pea Rock for 2018 summer
Pole Shed/Garage - Northeast side of school						Shelter school vehicles from the elements; set aside pay out ???
School Lighting (LED)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000		(1) Upgrade hallway-caf-kitchen-bathrooms-hallway - DONE (2) elementary (3) MS, etc
School Vehicle Replacement		\$ 25,000				Replace Ford Expedition
Sidwalks - 1900 Building, Door#2			\$ 10,000			Showing wear; update
Stage Accessories				\$ 5,000		New backdrop curtains and side curtains
Student Desks and Chairs						update
Tuck Pointing			\$ 7,000		\$ 10,000	Section of Building; upkeep
Window Replacement			\$ 7,000	\$ 3,000	\$ 3,000	1900 Building; energy efficient
Year 1 Walls and Ceilings Project	COMPLETE					Rest of 1900 Lobby, stair walls, workroom, hallways, down to transom doors, including kitchen, cafeteria, and caf bathrooms; new ceiling tile in kitchen, cafeteria, and caf bathrooms, texture on walls not including brick walls
Year 2 Walls and Ceilings Project	\$ 8,000					Elementary Wing hallways, classrooms, title 1, speech, hallways, ceilings
Year 3 Walls and Ceilings Project		\$ 7,000				M5 Wing hallways, classrooms, ceilings
Contingencies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Capital Lease - Copy Machine	\$ 3,511	\$ 3,521	\$ 3,532	\$ 3,542	\$ 3,553	Xerox copy machine capital lease; approx. 0.3%/inflation increase/yr
SDCL 13-16-6; School Transportation, Utilities, Etc	\$ 26,580	\$ 26,659	\$ 26,739	\$ 26,819	\$ 26,900	Transportation, utilities, etc; approx. 0.3%/inflation increase/yr
SDCL 13-16-26; Transfer to Teacher Salaries	\$ 32,096	\$ 32,192	\$ 32,289	\$ 32,386	\$ 32,483	Teacher salaries; approx. 0.3%/inflation increase/yr
Total	\$ 166,746	\$ 160,373	\$ 170,560	\$ 178,747	\$ 90,936	
Budget	TBD	TBD	TBD	TBD	TBD	

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 February 20th, 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
Anne Lester, Teacher

Meeting called to order by President Jennifer Wiik at 6:02 PM

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

The Pledge of Allegiance was recited.

Motion by Huebner, seconded by Westermeyer, to approve the amended agenda as proposed. The agenda was amended by adding Dr. Fred Deutsch questions to the discussion section of the agenda. 5 votes yes. Motion Carried.

Community Input Session – no community input

Communication Items

1. Board Communication
 - a. 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!
2. Principal Report
 - a. Good news items from the classroom were shared including activities inside and outside of the school building. Classrooms have been busy making dioramas of ecosystems, studying flags from around the world, and participating in a mock government to sign bills into laws. Many different classes have been involved in field trips recently including skiing at Andes Tower Hills, visiting the Children's Museum in Brookings, attending the Living History Fair at Lake Area Tech, and spending time at the Terry Redlin Center in Watertown.
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 legislative updates and enrollment projections

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	24 PENSION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL FUND
January 1, 2018	BEGINNING BALANCE \$171,920.65	\$89,618.47	\$94,232.89	\$84,538.55	\$8,644.63	(\$19,389.38)
	TOTAL RECEIPTS \$29,017.66	\$514,794.61	\$495.06	\$0.00	\$5,734.62	\$1,571.50
	TOTAL DISBURSEMENTS (\$85,061.87)	(\$2,724,611.61)	(\$13,110.85)	\$0.00	(\$5,960.64)	(\$5,994.30)
January 31, 2018	ENDING BALANCE \$115,876.44	\$87,554.60	\$81,617.09	\$84,538.55	\$8,418.61	(\$23,812.18)

Certificate of Deposit – \$289,099.29

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$5,261.93

Student Council (Fund 72) – \$464.57

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),608.19 BANKEN, ERIC ,(REFEREE),105.00 BIG STONE CITY STUDENTS WASHINGTON DC TRIP,(WASHINGTON DC TRIP),500.00 BMO MASTERCARD,(PCARD),4,778.48 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),875.22 CITY OF BIG STONE CITY, (UTILITIES),1,454.17 CRONEN, JENNIFER ,(REIMBURSEMENT),133.20 EIDE BAILLY,(FINANCIAL AUDIT),7,577.78 FOLK, CHRISTOPHER ,(REIMBURSEMENT),107.46 FROGNER, LANCE ,(REFEREE),75.00 GRANT COUNTY REVIEW,(ADVERTISING),96.73 HAGGERTY, SHELLEY ,(REIMBURSEMENT),117.90 KARSKY, DARWIN ,(REFEREE),60.00 LESTER, ANNE ,(REIMBURSEMENT),42.58 LESTER, DUSTIN ,(REFEREE),15.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),1,869.93 ORTONVILLE PUBLIC SCHOOLS,(CONTRACTED BUS SERVICE),296.41 ORTONVILLE PUBLIC SCHOOLS,(TUITION),56,528.96 PAYSTUBZ.COM,(TIME CLOCK SERVICE),44.10 PRAIRIE FIVE RIDES,(TRANSPORTATION),137.25 RONLIEN & SONS EXCAVATING INC,(MAINTENANCE),25.00 TREINEN, ANDREW ,(REFEREE),75.00 VARIETY FOODS LLC,(FOOD PURCHASES),114.38

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),362.49 LAKE COUNTRY CONSTRUCTION, INC, (EQUIPMENT REPAIR),1,614.15

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),308.10 ORTONVILLE PUBLIC SCHOOLS,(TUITION),6,217.49 SIOUX FALLS SCHOOL DISTRICT,(TUITION),1,078.56

FOOD SERVICE FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),8.58 BMO MASTERCARD,(PCARD),187.51 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),2,075.17 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),119.64 VARIETY FOODS LLC,(FOOD PURCHASES),891.10

PRESCHOOL/OST FUND: LESTER, ANNE ,(REIMBURSEMENT),114.38

Action Items

Motion by Westermeyer, seconded by Rabe, to approve the **Consent Agenda** as presented. 5 votes yes. Motion Carried.

1. Approval of minutes from previous meeting(s); January 23 2018 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 June 19, 2018 as the Big Stone City School District Board election date
6. Approval of the Department of Legislative Audit Letter for approval of the 2 year audit ending June 30, 2017.
7. Approval of the Continuous School Improvement Plan for the 2017-2018 school year
8. Approval of the Coordination/Transition Plan for the 2017-2018 school year
9. Approval of the South Dakota Open Enrollment Application #032

Discussion

There were discussions on the following items:

1. Big Stone City School Out of School Time (OST)/Learning Center programs – the school is pursuing the option for all year round learning center. The items being worked on right now are agreements, applying for grants, and mandatory upgrades to proposed facility. There will be a special board meeting to discuss and present program budgets, grant progress, and agreements on February 27th @ 6pm at the school.
2. Dr. Fred Deutsch questions distributed to the board
3. Looking ahead: 2018-2019 school calendar, pending any changes or updates, the plan will be to present and approve at next board meeting, March 2018.
4. Next School Board Meeting: 3/27/2018 @ 6:00 PM (Regular Meeting) in the CEO/Business Manager Office/Board Room.

Executive Session

6:52 PM, Motion by Huebner, seconded by Westermeyer, to enter into executive session pursuant to SDCL 1-25-2(1) for personnel matters, CEO/Business Manager's Evaluation. 5 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 7:06 PM with no action being taken.

Motion by Huebner, seconded by VanLith, to adjourn the meeting at 7:07 PM. 5 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication

PROCEEDINGS OF THE BIG STONE CITY SCHOOL DISTRICT BOARD OF EDUCATION

The Big Stone City School District's Board of Education met in a special session on February 27th, 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
Anne Lester, Teacher

Meeting called to order by President Jennifer Wiik at 6:05 PM

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

The Pledge of Allegiance was recited.

Motion by Huebner, seconded by Rabe, to approve the agenda as proposed. 5 votes yes.
Motion Carried.

There was no community input or board communication

There was discussion on the Big Stone City School Out of School Time (OST)/Learning Center programs.

There was a motion by Huebner, seconded by Westermeyer, to approve the St. Charles Church Parish of Grant County and Big Stone City School; Little Lions Learning Center Facility Use Agreement, with the condition of listing utilities that are to be included in the agreement. 5 votes yes. Motion Carried.

Executive Session

7:08 PM, Motion by Rabe, seconded by Westermeyer, to enter into executive session pursuant to SDCL 1-25-2(1) for personnel matters, OST/Learning Center Director and staff. 5 votes yes.
Motion Carried.

President Wiik declared the board out of executive session at 7:37 PM with no action being taken.

Motion by VanLith, seconded by Rabe, to adjourn the meeting at 7:38 PM. 5 votes yes. Motion Carried.

/S/

President

/S/

Business Manager

Approximate Cost of Publication

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 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 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 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.

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 his/her school supplies and meet 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-2/20/2018
2nd Reading-3/27/2018
Date Adopted-11/17/2015
Last Revised-3/27/2018