

688 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, May 15^h, 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

Learning Center and OST update by Mrs. Anne Lester, Learning Center/OST Director

Classroom Innovation Grant quarterly report presented by Mrs. Ashley Stoel, Middle School Mathematics Teacher. Also presenting on Tech Night and great community connections and partners.

- b. **Principal Report**
 1. Scores and data from Smarter Balance Testing
- c. **CEO/Business Manager’s Report**
 1. Revenue/Expenditure Summary Reports
 - a. No comments. Please let me know if there are any questions.
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. There are quite a few bigger items this month for bills, BMO credit card purchases – we are starting to purchase some of our start up supplies for the learning center and purchasing furniture items for the preschool as head start will be taking some of their furniture. There are learning center painting projects which were part of compliance. The learning center KBID purchase is this month for a rough total of \$7,008 for the materials, which is roughly 30% of the total cost we had planned to purchase. There will be more expenses regarding startup costs in June, for example, the fire system installation and new fire door exit. These

are examples of the larger compliance items needed. For lighting purposes around the school, we had Conroy Electric install the same LED light on the southeast corner of the 1900 building to match the other light on the front, \$740. Payments to both the Ortonville (3rd qtr 2018FY) and Milbank (yearly tuition and sped costs) districts are included.

- b. Please let me know if there are any questions.
3. Payroll Register – Unitemized Report (current month)
 - a. No comments. Please let me know if there are any questions.
4. Balance Sheet
 - a. General Fund balance, state reporting for cash balance, Title I and IDEA 611 GMS drawdown in May 2018, large portion of property tax income will be in May and June 2018. Please let me know if there are any questions.
5. Check Reconciliation Report
 - a. No comments. Please let me know if there are any questions.
6. Manual Journal Entry Board Report
 - a. No comments. Please let me know if there are any questions.
7. May 2018 Budget to Actual Report Overview (2018FY)
8. 2018-2019 Preliminary Proposed Budget per SDCL 13-11-2
 - a. This is a preliminary proposed budget. We still have some unknowns but feel this is a good starting point for our budget for next year.
9. 5 Year Capital Outlay Plan
 - a. This is a plan that will show what the district intends to spend capital outlay dollars on in the future. Nothing is set in stone but it gives the district a good template to follow. Please review and call if there are any questions.

7. **Executive Session** **Motion:** _____ **MC:** __ (____-____) **Time:** _____
- a. Discussion of personnel and classified negotiations in accordance to SDCL 1-25-2(1) and (4).
 - b. **Declare out at what time:** _____

8. **Separate Action Item** **Motion:** _____ **MC:** __ (____-____)
- c. Approval of the Disclosed Conflict of Interest documents for school board member Amber Huebner for Huebner Construction's work on the school's learning center fire door installation. This project is quoted at \$5,000 or greater.
 - 1. **Motion:** _____ **MC:** __ (____-____)
 - d. Approval of the following Letters of Assignment for the Little Lion's Learning Center and OST (Out of School Time) programs
 - 1. Kay Barnick, Learning Center Early Education Instructor
 - 2. Brenna Tuckett, Learning Center Early Education Assistant
 - 3. Ruth Trautner, OST Facilitator
 - 4. Rachel Hoernemann, OST Assistant
 - 5. **Motion:** _____ **MC:** __ (____-____)
 - e. Approval of the Title I Teaching contract for Jennifer Cronen
 - 1. **Motion:** _____ **MC:** __ (____-____)
 - f. Approval of the Library/Elementary Technology contract for Lynda Ostlund
 - 1. **Motion:** _____ **MC:** __ (____-____)

9. **Consent Agenda Action Items** **Motion:** _____ **MC:** __ (____-____)
- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard.
 - 1. Approval and/or corrections of the minutes from previous meeting(s); April 17 2018 board minutes
 - 2. Approval and/or corrections of the school district's financial report(s)
 - 3. Approval of the bills, including BMO Mastercard purchases
 - 4. Approval of the Disclosure of Conflict of Interest, per Policy AH
 - 5. Approval of the Agreement and Attestations for the United States Department of Agriculture School Nutrition Programs Administered by the State of South Dakota Department of Education Child and Adult Nutrition Services
 - 6. Approval of the Agreement and Attestations for the United States Department of Agriculture Summer Food Service Program Administered by the State of South Dakota Department of Education Child and Adult Nutrition Services
 - a. Items 9a5 and 9a6 are now required by the state through the federal government. Just an agreement stating that we will abide by rules, laws and regulations involved with the state food service programs. First is School Nutrition Programs and the second is our Summer Food Service Program. 9a5 attestation is now only available to be completed in the iCANS system. 9a6 is still a paper copy which is attached in the board packet. The administration recommends approval as presented.

7. Approval of the Northern Plains Insurance Pool Group Renewal & Final Quote Agreement
8. Approval of the Employer Application Section 125/Cafeteria Plan, Flex, HRA, HAS, POP
 - a. 9a7 and 9a8 are agreements for our health insurance and other employer benefits, such as flex, for the upcoming school year. The administration recommends approval as presented.
9. Approval of the resignation letter for 2018 summer school teacher, Mrs. Amber Berdan.
 - a. The administration has found a staff member to fill this position for this summer. The administration recommends Ms. Ruth Trautner who is also the OST Facilitator. This position will coincide nicely with the 2nd year of our OST program which will provide the same types of educational advantages for those students attending or not attending the 2018 summer school program. The administration recommends approval as presented.
10. Approval of the Certified Negotiated Agreement
 - a. This was settled last month and now we have the agreement finalized with what was approved by both parties during negotiations. The administration recommends approval as presented.
11. Approval of the certified teacher contracts
 - a. This is a direct relationship with the negotiated agreement above. The administration recommends approval as presented.
12. Approval of the CEO/Business Manager contract
13. Approval of the Principal/Counselor contract
14. Approve Little Lion's Learning Center and OST (Out of School Time) Director contract
 - a. The contents of all three administrative contracts (CEO/Business Manager, Principal/Counselor, and Learning Center and OST Director) above were settled at the last board meeting. The administration recommends approval as presented.
15. Approve the South Dakota Open Enrollment Application #035
 - a. The administration recommends approval as presented.
16. Surplus Items to Declare
 - a. This is a listing of items that the staff and administration has deemed not useful. Most of this list consists of items that have been in our old gymnasium for quite some time and these items may have been surplus in the past but we are just covering the surplus process. Please view the list and let me know if there are any questions. The administration recommends approval as presented.

10. Discussion

- g. Procurement process for Food Service, sending bids out to vendors, final approval will be at the July 2018 board meeting. Same process as last year except that we are including some custodial products in the bid for the 2018-2019 school year.
- h. Special Meeting for Roberts County – come up with some dates and times that will work.

- i. Next School Board Meeting: Special Meeting suggested for 6/19/18 @ 6:00 PM (Regular Meeting) in the Board Room

11. Adjournment: Motion: _____ MC: __ (____ - ____) Time: _____

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	18,525.18	340,058.29
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	3,126.89
1140	UTILITY TAX	0.00	15,965.85
1190	PENALTIES AND INTEREST ON TAX	0.00	1,235.95
1313	TUITION OTHER LEAS OUT STATE	0.00	84,972.56
1510	INTEREST EARNED	105.67	8,264.77
1791	YEARBOOK SALES	105.00	135.00
1910	RENTALS	0.00	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	0.00	1,242.07
1990	OTHER	1,126.84	22,444.94
2110	COUNTY APPORTIONMENT	1,549.93	6,437.37
2200	REVENUE IN LIEU OF TAXES	0.00	107.63
3111	STATE AID	22,793.00	198,968.00
3112	STATE APPORTIONMENT	0.00	5,580.15
3114	BANK FRANCHISE TAX	0.00	9,704.16
3125	MENTOR TEACHERS	0.00	373.00
3129	OTHER RESTRICTED GRANTS IN AID	0.00	6,243.38
4151	OTHER STATE REV.	296.85	3,069.19
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	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>44,502.47</u>	<u>729,837.65</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	4,923.30	63,967.36
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	318.61
1190	PENALTIES AND INTEREST ON TAX	0.00	130.04
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>4,923.30</u>	<u>64,416.01</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	3,750.60	58,236.23
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	397.28
1190	PENALTIES AND INTEREST ON TAX	0.00	158.52
1313	TUITION OTHER LEAS OUT STATE	0.00	22,107.15
1973	MEDICAID INDIRECT ADM SERVICES	0.00	72.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	18,480.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	50.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>3,750.60</u>	<u>99,501.18</u>
Fund 24	PENSION FUND		

Revenue	Monthly Activity	Balance @ EOM
1110 AD VALOREM TAXES	0.00	838.98
1120 PRIOR YEARS' AD VALOREM TAXES	0.00	32.99
1190 PENALTIES AND INTEREST ON TAX	0.00	11.29
5110 OPERATING TRANSFERS IN	0.00	0.00
24 PENSION FUND	0.00	883.26
Fund 51 FOOD SERVICE FUND		
1610 SALES TO PUPILS	3,167.35	23,611.90
1620 SALES TO ADULTS	474.60	4,561.15
1990 OTHER	334.42	2,600.40
2500 PENSION REVENUE	0.00	(864.63)
4151 OTHER STATE REV.	0.00	0.00
4810 FEDERAL REIMBURSEMENT	4,173.66	32,712.50
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	8,150.03	68,850.74
Fund 53 PRESCHOOL/OST/LITTLE LIONS FUND		
1314 PRESCHOOL TUITION	8,950.98	8,950.98
1340 PRESCHOOL TUITION	445.00	16,005.98
1981 DAY CARE CENTER SERVICES	1,111.50	18,817.01
1990 OTHER	0.00	162.50
2500 PENSION REVENUE	0.00	(800.34)
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	10,507.48	46,781.23
Grand Total:	71,833.88	1,010,270.07

Big Stone City School District 25-1

BSCS Expenditure Summary

05/09/2018 04:18 PM

Regular; Processing Month 04/2018; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 90,340.19	\$ 875,469.11
21	CAPITAL OUTLAY FUND	\$ 404.65	\$ 57,579.79
22	SPECIAL EDUCATION FUND	\$ 14,738.99	\$ 116,601.64
24	PENSION FUND	\$ -	\$ 1,000.73
51	FOOD SERVICE FUND	\$ 7,939.17	\$ 63,959.44
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 6,378.77	\$ 61,695.46
Grand Total:		\$ 119,801.77	\$ 1,176,306.17

Per Bank Statement

Ending- April 30, 2018

MAIN Account	\$ 266,053.80
CD First State Bank; 1.9%; Maturity 3/10/2022	\$ 291,818.58
ADV PYMT & FLEX Account	\$ 5,689.72
STUDENT COUNCIL Account	\$ 1,241.18

05/09/2018 10:18 AM

Unposted; Batch Description MAY 15 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

18-May-0001 BMO MASTERCARD

05/09/2018

(PCARD)

196.83 PCARDC Centurylink TELEPHONE

(PCARD)

373.85 PCARDH Crestline Specialties STAFF APPRE

(PCARD)

282.50 PCARDC ronglien Excav SNOW REMOVAL

(PCARD)

61.10 PCARDC TRISTATEWATER WATER SERVICE

(PCARD)

76.80 PCARDC TRISTATEWATER WATER SERVICE

(PCARD)

160.29 PCARDC Hillyard CUSTODIAL SUPPLIES

(PCARD)

60.48 PCARDC Amazon GR4 SUPPLIES

(PCARD)

(69.72) PCARDC Amazon GR4 SUPPLIES

(PCARD)

30.48 PCARDC Amazon OFFICE SUPPLIES

(PCARD)

269.20 PCARDC Waste Mgmt GARBAGE

(PCARD)

11.20 PCARD4 Amazon GR3 REQUISITIONS

(PCARD)

54.94 PCARD4 Amazon GR3 REQUISITIONS

(PCARD)

37.26 PCARD4 Amazon GR3 REQUISITIONS

(PCARD)

222.28 PCARD5 The Master Teacher EOY STAFF RECO

(PCARD)

15.99 PCARD6 Carlson Drug TYLENOL

(PCARD)

27.95 PCARD6 Amazon MS TOOTHPASTE

(PCARD)

12.81 PCARD3 Design Electronics TECH SCHOOL PLA

(PCARD)

69.92 PCARD2 Hy Vee LIONPACK

(PCARD)

60.00 PCARD2 MACDADDYS FUEL

(PCARD)

2.26 PCARD2 Usps POSTAGE

(PCARD)

17.10 PCARD2 Dollar General LIONPACK

(PCARD)

65.03 PCARD2 Cenex FUEL

(PCARD)

1.63 PCARD2 Usps POSTAGE

(PCARD)

27.35 PCARD2 Dollar General LIONPACK

(PCARD)

34.27 PCARD2 Cenex FUEL

(PCARD)

53.82 PCARD2 Cenex FUEL

(PCARD)

49.00 PCARD1 MACDADDYS FUEL

(PCARD)

11.48 PCARD1 RUNNINGS CUSTODIAL

(PCARD)

29.00 PCARD1 MACDADDYS FUEL

(PCARD)

47.00 PCARD1 MACDADDYS FUEL

(PCARD)

47.00 PCARD1 MACDADDYS FUEL

(PCARD)

50.00 PCARD1 MACDADDYS FUEL

(PCARD)

37.62 PCARDC Amazon LIBRARY

(PCARD)

199.24 PCARDC G&k Services CUSTODIAL SERVICES

Vendor Name BMO MASTERCARD

2,625.96

5/1/18 STMT CASH-WA DISTRIBUTING

05/08/2018

(FOOD/CUSTODIAL SUPPLIES)

720.48 CUSTODIAL

(FOOD/CUSTODIAL SUPPLIES)

138.23 FFVP

Vendor Name CASH-WA DISTRIBUTING

858.71

05/09/2018 10:18 AM

Unposted; Batch Description MAY 15 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
UTILITIES1-0089	CITY OF BIG STONE CITY	05/04/2018	391.45	ELECTRIC
	(UTILITIES - 1952 BUILDING)		61.97	WATER & SEWER CHARGES
UTILITIES2-0089	CITY OF BIG STONE CITY	05/04/2018	252.92	ELECTRIC
	(UTILITIES - 1900 BUILDING)		104.11	WATER & SEWER CHARGES
UTILITIES3-0089	CITY OF BIG STONE CITY	05/04/2018	695.94	ELECTRIC
	(UTILITIES - GYM)		134.09	WATER & SEWER CHARGES
	Vendor Name CITY OF BIG STONE CITY		<u>1,640.48</u>	
14313	CONROY ELECTRIC INC	05/04/2018	740.00	INSTALL OUTSIDE LIGHT FRONT 1900 BUILDIN
	(MAINTENANCE & SUPPLIES)		<u>740.00</u>	
	Vendor Name CONROY ELECTRIC INC			
MAY 2018	FOLK, CHRISTOPHER	05/04/2018	47.97	SPRING SDASBO CONF MILEAGE TO WATERTOWN
	(REIMBURSEMENT)		<u>47.97</u>	
	Vendor Name FOLK, CHRISTOPHER			
4/30/18 STMT	GRANT COUNTY REVIEW	05/04/2018	34.50	KINDERGARTEN REGISTRATION AD
	(ADVERTISING)		77.89	MARCH 27 2018 BOARD PROCEEDINGS
	(ADVERTISING)		21.93	APRIL 11 2018 BOARD PROCEEDINGS
	(ADVERTISING)		<u>134.32</u>	
	Vendor Name GRANT COUNTY REVIEW			
MAY 2018	MILBANK SCHOOL DISTRICT	05/04/2018	27,410.50	GENERAL FUND TUITION; 5 STUDENTS
	(TUITION BILLING)		<u>27,410.50</u>	
	Vendor Name MILBANK SCHOOL DISTRICT			
MAY 2018-0001	NORTHWESTERN ENERGY	05/04/2018	1,011.04	HEAT - NAT GAS
	(UTILITIES - NATGAS)		<u>1,011.04</u>	
	Vendor Name NORTHWESTERN ENERGY			
MORRIS PLAY	ORTONVILLE PUBLIC SCHOOLS	05/04/2018	188.73	MORRIS PLAY MILEAGE
	(CONTRACTED BUS SERVICE)			
ORTONVILLE	ORTONVILLE PUBLIC SCHOOLS	05/04/2018	75.05	BUS #20 ORTONVILLE PLAY
	PLAY			
	(CONTRACTED BUS SERVICE)			
ORTONVILLE	ORTONVILLE PUBLIC SCHOOLS	05/04/2018		

Invoice Number	Vendor Name	Invoice Date	Amount	Description
PLAY 2 (CONTRACTED BUS SERVICE)			75.05	BUS #24 ORTONVILLE PLAY
Vendor Name	ORTONVILLE PUBLIC SCHOOLS		<hr/>	
			338.83	
3RD 2018 QTR TUITION (TUITION) (TUITION)	ORTONVILLE PUBLIC SCHOOLS	05/04/2018	45,802.95	3RD QTR 2018FY GEN FUND TUITION
			9,678.41	3RD QTR 2018FY TRANSPORTATION
Vendor Name	ORTONVILLE PUBLIC SCHOOLS		<hr/>	
			55,481.36	
MAY 2018-0001 (TIME CLOCK SERVICE)	PAYSTUBZ.COM	05/04/2018	44.10	TIME CLOCK SERVICE
Vendor Name	PAYSTUBZ.COM		<hr/>	
			44.10	
8356 (TECHNOLOGY SERVICES)	RURAL SOLUTIONS INC	05/04/2018	112.50	COMPUTER REPAIR
8361 (TECHNOLOGY SERVICES)	RURAL SOLUTIONS INC	05/04/2018	230.00	ACCESS POINT
8362 (TECHNOLOGY SERVICES)	RURAL SOLUTIONS INC	05/04/2018	75.00	COMPUTER REPAIR
8368 (TECHNOLOGY SERVICES)	RURAL SOLUTIONS INC	05/04/2018	44.99	LAPTOP BATTERY
8409 (TECHNOLOGY SERVICES)	RURAL SOLUTIONS INC	05/04/2018	682.50	TECHNOLOGY SERVICES FOR MARCH 2018
Vendor Name	RURAL SOLUTIONS INC		<hr/>	
			1,144.99	
2018FY OIL PAINT (PROFESSIONAL SERVICES - ART)	SCHNECK, PAM	05/04/2018	240.00	8TH GR OIL PAINTING CLASS
Vendor Name	SCHNECK, PAM		<hr/>	
			240.00	
MAY 2018 (HEALTH SERVICES) (HEALTH SERVICES)	SD DEPARTMENT OF HEALTH	05/04/2018	304.50	JANUARY 2018 NURSING SERVICES
			130.50	JANUARY 2018 NURSING SERVICES
Vendor Name	SD DEPARTMENT OF HEALTH		<hr/>	
			435.00	
MAY 2018 (PEST CONTROL)	TRI STATE PEST CONTROL	05/04/2018	70.00	SPRING PEST CONTROL
Vendor Name	TRI STATE PEST CONTROL		<hr/>	

05/09/2018 10:18 AM

Unposted; Batch Description MAY 15 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
			70.00	
18	UNSPOKEN VOICES	05/04/2018		
(LYCEUM)			200.00	BULLYING LYCEUM
Vendor Name	UNSPOKEN VOICES		200.00	
4/30/18 STMT	VARIETY FOODS LLC	05/08/2018		
(FOOD PURCHASES)			209.25	FFVP
Vendor Name	VARIETY FOODS LLC		209.25	
Fund Number	10		92,632.51	
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
18-May-0001	BMO MASTERCARD		05/09/2018	
(PCARD)			335.38	PCARDC Xerox COPY MACHINE
(PCARD)			433.09	PCARDC Xerox COPY MACHINE
(PCARD)			131.00	PCARDC Xerox STAPLES
Vendor Name	BMO MASTERCARD		899.47	
Fund Number	21		899.47	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
13779	BIG STONE THERAPIES INC		05/04/2018	
(THERAPY)			211.25	OT SERVICES
Vendor Name	BIG STONE THERAPIES INC		211.25	
MAY 2018	MILBANK SCHOOL DISTRICT	05/04/2018		
(TUITION BILLING)			36,706.83	SPED FUND TUITION; 1 STUDENT
Vendor Name	MILBANK SCHOOL DISTRICT		36,706.83	
3RD 2018 QTR	ORTONVILLE PUBLIC SCHOOLS	05/04/2018		
TUITION			10,944.80	3RD QTR 2018FY SPED FUND
(TUITION)				
Vendor Name	ORTONVILLE PUBLIC SCHOOLS		10,944.80	
Fund Number	22		47,862.88	
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
18-May-0001	BMO MASTERCARD		05/09/2018	
(PCARD)			109.91	PCARDC Pan-O-Gold BREAD PURCHASE
Vendor Name	BMO MASTERCARD		109.91	

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
5/1/18 STMT	CASH-WA DISTRIBUTING	05/08/2018
(FOOD/CUSTODIAL SUPPLIES)		1,578.72 FOOD PURCHASES
Vendor Name	CASH-WA DISTRIBUTING	
		<u>1,578.72</u>
487351	SNA	05/04/2018
MEMBER		
(FOOD SERVICE CERTIFICATION)		13.00 LVL 2 FN MANAGER CERT FEE (S ANDERSON)
Vendor Name	SNA	
		<u>13.00</u>
4/30/18 STMT	VARIETY FOODS LLC	05/08/2018
(FOOD PURCHASES)		1,036.35 FOOD PURCHASES
(FOOD PURCHASES)		57.28 FOOD SERVICE SUPPLIES
Vendor Name	VARIETY FOODS LLC	
		<u>1,093.63</u>
Fund Number	51	<u>2,795.26</u>
Checking Account ID	1	Fund Number 53
MAY 2018	ANDERSON, SHELLY	PRESCHOOL/OST/LITTLE LIONS FUND
(REIMBURSEMENT)		05/04/2018
Vendor Name	ANDERSON, SHELLY	7.92 COOKIES FOR PREK SCREENING
		<u>7.92</u>
18-May-0001	BMO MASTERCARD	05/09/2018
(PCARD)		251.56 PCARDC Schoolsin PREK RUG
(PCARD)		23.19 PCARD3 Dollar General PREK DONUTS FOR DA
(PCARD)		83.94 PCARD3 Amazon LLLC PAINT SUPPLIES
(PCARD)		23.69 PCARD3 Shopko LLLC PAINT SUPPLIES
(PCARD)		34.18 PCARD3 Caseys LLLC PAINT PROJ
(PCARD)		101.92 PCARD3 asset Liquidat LLLC START UP
(PCARD)		45.97 PCARD3 Otc Brands PREK MUFFINS WITH MOMS
(PCARD)		3.40 PCARD3 HARDWARE HANK LLLC KEYS
(PCARD)		17.85 PCARD3 Dollar General PREK MUFFINS WITH
(PCARD)		25.85 PCARD3 Dollar General LLLC CLEANING
(PCARD)		194.03 PCARD3 Menards LLLC START UP
(PCARD)		52.77 PCARD3 Family Dollar LLLC START UP
(PCARD)		113.53 PCARD3 Thirty-One Gifts LLLC SUPPLIES
(PCARD)		103.44 PCARD3 Otc Brands PREK PROGRAM
(PCARD)		26.29 PCARD3 Cenex LLLC SUPPLIES
(PCARD)		575.08 PCARDC Walmart LLLC CABINETS
(PCARD)		287.54 PCARDC Walmart PREK CABINETS
(PCARD)		42.50 PCARDC Ortonville Flower Shop PREK SCREE
(PCARD)		165.00 PCARDC Ortonville Ind LLLC ADS
(PCARD)		115.02 PCARDC Lowes LLLC - COMPLIANCE

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(PCARD)		201.25 PCARDC Lowes LLLC - COMPLIANCE
(PCARD)		869.44 PCARDC Worthington Direct LLLC RUGS
(PCARD)		109.82 PCARDC Superamerica LLLC FUEL KBID PURCH
(PCARD)		2,013.46 PCARDC KBID whiteford Asse LLLC KBID PUR
(PCARD)		4,995.00 PCARDC KBID whiteford Asse LLLC KBID PUR
(PCARD)		18.90 PCARDC Cenex LLLC FUEL KBID PURCHASE
(PCARD)		28.50 PCARDC Midstates Inc PREK EARLY LEARNING
(PCARD)		29.95 PCARDC Shell Oil LLLC FUEL KBID PURCHASE
(PCARD)		325.97 PCARDC U-Haul LLLC KBID PURCHASE
(PCARD)		20.11 PCARDC U-Haul LLLC KBID PURCHASE
Vendor Name	BMO MASTERCARD	
		<hr/> 10,899.15
MAY 2018	FOOD SERVICE FUND	05/04/2018
(SCHOOL FOOD SERVICE FUND)		12.00 PREK SCREENING JUICE
MAY 2018 2	FOOD SERVICE FUND	05/09/2018
(SCHOOL FOOD SERVICE FUND)		39.50 MUFFINS WITH MOMS SUPPLIES
Vendor Name	FOOD SERVICE FUND	
		<hr/> 51.50
MAY 2018	LESTER, ANNE	05/08/2018
(REIMBURSEMENT)		100.00 PAINTING
(REIMBURSEMENT)		175.19 LLLC PAINT - COMPLIANCE
Vendor Name	LESTER, ANNE	
		<hr/> 275.19
Fund Number	53	<hr/> 11,233.76
Checking Account ID	1	<hr/> 155,423.88

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
												1,013.44
	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:	(17.74)	(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											
												854.52
	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:	(73.84)	0.00	0.00	(73.16)	(17.11)	(111.46)				(727.52)	0.00
	EMPLOYER:				73.16	17.11	111.46	0.00	0.00	0.00	376.20	0.00
ATHECHA	ATHEY, CHARLOTTE											
												825.41
	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:	(39.22)	0.00	0.00	(64.10)	(14.99)	(70.13)				(154.96)	0.00
	EMPLOYER:				64.10	14.99	70.13	0.00	0.00	0.00	1.20	0.00
ATHEELM	ATHEY, ELMER											
												922.35
	GROSS:	1,003.17	0.00	0.00	1,003.17	1,003.17	0.00	1,003.17	1,003.17	1,003.17		
1,003.17	EMPLOYEE:	(4.07)	0.00	0.00	(62.20)	(14.55)	0.00				0.00	0.00
	EMPLOYER:				62.20	14.55	0.00	0.00	0.00	0.00	0.00	0.00
BARREDI	BARRETT, EDITH											
												203.17
	GROSS:	220.00	220.00	0.00	220.00	220.00	0.00	220.00	220.00	220.00		
220.00	EMPLOYEE:	0.00	0.00	0.00	(13.64)	(3.19)	0.00				0.00	0.00
	EMPLOYER:				13.64	3.19	0.00	0.00	0.00	0.00	0.00	0.00
BERDAMB	BERDAN, AMBER											
												2,192.63
	GROSS:	2,745.11	2,745.11	0.00	2,745.11	2,745.11	2,920.33	2,920.33	2,920.33	2,745.11		
2,920.33	EMPLOYEE:	(182.16)	(107.41)	0.00	(170.20)	(39.80)	(175.22)				(52.91)	0.00
	EMPLOYER:				170.20	39.80	175.22	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
												3,357.68
	GROSS:	4,263.71	4,263.71	0.00	4,463.71	4,463.71	5,521.62	5,346.70	5,346.70	5,015.40		
5,546.70	EMPLOYEE:	(364.40)	(194.98)	0.00	(276.75)	(64.72)	(331.30)				(956.87)	0.00
	EMPLOYER:				276.75	64.72	331.30	0.00	0.00	0.00	505.85	0.00
CHINMAR	CHINDVALL, MARILYN											
												4,286.59
	GROSS:	6,103.74	6,103.74	0.00	6,223.74	6,223.74	5,509.62	5,509.62	5,509.62	5,059.04		
5,509.62	EMPLOYEE:	(936.61)	(379.83)	0.00	(385.87)	(90.24)	(330.58)				900.10	0.00
	EMPLOYER:				385.87	90.24	330.58	0.00	0.00	0.00	(994.80)	0.00
COOPNIC	COOPER, NICHOLE M											
												2,270.56
	GROSS:	2,598.34	0.00	0.00	2,598.34	2,598.34	2,861.00	2,861.00	2,861.00	2,689.34		
2,861.00	EMPLOYEE:	(129.00)	0.00	0.00	(161.10)	(37.68)	(171.66)				(91.00)	0.00
	EMPLOYER:				161.10	37.68	171.66	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
												1,707.95
	GROSS:	2,146.37	2,146.37	0.00	2,146.37	2,146.37	2,441.93	2,441.93	2,441.93	2,295.41		
2,441.93	EMPLOYEE:	(118.39)	(75.37)	0.00	(133.07)	(31.12)	(146.52)				(229.51)	0.00
	EMPLOYER:				133.07	31.12	146.52	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,268.76
	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:	(302.75)	0.00	0.00	(333.77)	(78.06)	(600.00)				(250.00)	0.00
	EMPLOYER:				333.77	78.06	450.00	0.00	0.00	0.00	5.20	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,155.23
	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:	(320.59)	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

	<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>
HALVKAR	HALVORSON, KAREN											
												865.83
	GROSS:	971.96	0.00	0.00	971.96	971.96	1,034.00	1,034.00	1,034.00	971.96		
1,034.00	EMPLOYEE:	(31.78)	0.00	0.00	(60.26)	(14.09)	(62.04)				0.00	0.00
	EMPLOYER:				60.26	14.09	62.04	0.00	0.00	0.00	1.20	0.00
HUEBAMB	HUEBNER, AMBER											
												73.88
	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
JACODOR	JACOBSON, DORLA K											
												2,472.20
	GROSS:	2,988.53	2,988.53	0.00	3,196.53	3,196.53	3,430.25	3,227.18	3,435.18	3,021.36		
3,435.18	EMPLOYEE:	(169.87)	(101.93)	0.00	(198.18)	(46.35)	(205.82)				(240.83)	0.00
	EMPLOYER:				198.18	46.35	205.82	0.00	0.00	0.00	5.85	0.00
KASTKAR	KASTRUP, KARLA											
												2,760.57
	GROSS:	3,347.94	0.00	0.00	3,347.94	3,347.94	3,561.64	3,561.64	3,561.64	3,347.94		
3,561.64	EMPLOYEE:	(331.25)	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
KOHLRYA	KOHL, RYAN											
												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
LESTANN	LESTER, ANNE M											
												2,447.83
	GROSS:	2,863.20	0.00	0.00	2,863.20	2,863.20	3,045.96	3,045.96	3,045.96	2,863.20		
3,045.96	EMPLOYEE:	(196.33)	0.00	0.00	(177.52)	(41.52)	(182.76)				0.00	0.00
	EMPLOYER:				177.52	41.52	182.76	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,705.90
	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:	(146.30)	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
MUSCSYL	MUSCH, SYLVIA											
												2,417.91
	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:	(307.94)	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											
												879.20
	GROSS:	952.03	952.03	0.00	952.03	952.03	1,012.80	1,012.80	1,012.80	952.03		
1,012.80	EMPLOYEE:	0.00	0.00	0.00	(59.03)	(13.80)	(60.77)				0.00	0.00
	EMPLOYER:				59.03	13.80	60.77	0.00	0.00	0.00	1.20	0.00
RABEAND	RABE, ANDRIA											
												73.88
	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
RABIKRI	RABINE, KRISTINA E											
												2,467.18
	GROSS:	3,004.73	0.00	0.00	3,004.73	3,004.73	3,345.74	3,345.74	3,345.74	3,145.00		
3,345.74	EMPLOYEE:	(307.69)	0.00	0.00	(186.29)	(43.57)	(200.74)				(140.27)	0.00
	EMPLOYER:				186.29	43.57	200.74	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,094.06
	GROSS:	2,563.54	2,563.54	0.00	2,763.54	2,763.54	3,338.79	3,138.79	3,138.79	2,938.46		
3,338.79	EMPLOYEE:	(160.38)	(97.69)	0.00	(171.34)	(40.07)	(200.33)				(574.92)	0.00
	EMPLOYER:				171.34	40.07	200.33	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>
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											
												1,691.53
	GROSS:	1,937.20	0.00	0.00	1,937.20	1,937.20	2,060.85	2,060.85	2,060.85	1,937.20		
2,060.85	EMPLOYEE:	(97.47)	0.00	0.00	(120.11)	(28.09)	(123.65)				0.00	0.00
	EMPLOYER:				120.11	28.09	123.65	0.00	0.00	0.00	1.20	0.00
Subtotal:				Female: 34		Male: 4		Total: 38		Net:		64,363.19
	GROSS:	78,799.04	27,824.04	0.00	80,433.71	80,433.71	85,623.32	87,996.53	88,992.16	82,836.16		
89,642.16	EMPLOYEE:	(6,538.59)	(1,122.66)	0.00	(4,986.90)	(1,166.29)	(5,387.43)				(6,077.10)	0.00
	EMPLOYER:				4,986.90	1,166.29	5,237.43	0.00	0.00	0.00	2,375.80	0.00

Balance Sheet
 Period Ending: April 2018
 Annual; Processing Month 04/2018

<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>0.00</u>	<u>0.00</u>	<u>0.00</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>0.00</u>	<u>0.00</u>	<u>0.00</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	63,722.46	(45,309.52)	18,412.94
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	427,463.80	(13,954.79)	413,509.01
10 112	TAXES RECEIVABLE - DELINQUENT	6,119.39	0.00	6,119.39
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	291,818.58	0.00	291,818.58
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>812,880.40</u>	<u>(59,264.31)</u>	<u>753,616.09</u>
	Total Assets and Deferred Outflows of Resources:	<u>812,880.40</u>	<u>(59,264.31)</u>	<u>753,616.09</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	3,759.10	528.20	4,287.30
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	205,967.26	(13,954.79)	192,012.47
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	280,793.63	0.00	280,793.63
	Current Liabilities Subtotal:	<u>490,847.38</u>	<u>(13,426.59)</u>	<u>477,420.79</u>

Balance Sheet
 Period Ending: April 2018
 Annual; Processing Month 04/2018

<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	318,040.02	(45,837.72)	272,202.30
	Fund Balance Subtotal:	322,033.02	(45,837.72)	276,195.30
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	812,880.40	(59,264.31)	753,616.09

Balance Sheet
 Period Ending: April 2018
 Annual; Processing Month 04/2018

<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	176.10	2,012.67	2,188.77
	Current Assets Subtotal:	176.10	2,012.67	2,188.77
Total Assets and Deferred Outflows of Resources:		176.10	2,012.67	2,188.77
<u>Current Liabilities</u>				
11 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Other Liabilities</u>				
11 603	ENCUMBRANCES	0.00	0.00	0.00
11 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	176.10	2,012.67	2,188.77
	Fund Balance Subtotal:	176.10	2,012.67	2,188.77
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		176.10	2,012.67	2,188.77

<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	95,871.08	4,518.65	100,389.73
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	130,537.99	(4,779.24)	125,758.75
21 112	TAXES RECEIVABLE - DELINQUENT	832.82	0.00	832.82
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
Current Assets Subtotal:		<u>227,241.89</u>	<u>(260.59)</u>	<u>226,981.30</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>227,241.89</u>	<u>(260.59)</u>	<u>226,981.30</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	67,795.85	(4,779.24)	63,016.61
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	72,896.94	0.00	72,896.94
Current Liabilities Subtotal:		<u>156,219.52</u>	<u>(4,779.24)</u>	<u>151,440.28</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	71,022.37	4,518.65	75,541.02
Fund Balance Subtotal:		<u>71,022.37</u>	<u>4,518.65</u>	<u>75,541.02</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>227,241.89</u>	<u>(260.59)</u>	<u>226,981.30</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	86,262.69	(10,988.39)	75,274.30
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	99,703.81	(3,640.84)	96,062.97
22 112	TAXES RECEIVABLE - DELINQUENT	887.07	0.00	887.07
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:		186,853.57	(14,629.23)	172,224.34
Total Assets and Deferred Outflows of Resources:		186,853.57	(14,629.23)	172,224.34
<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	55,089.62	(3,640.84)	51,448.78
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	54,466.09	0.00	54,466.09
Current Liabilities Subtotal:		111,188.01	(3,640.84)	107,547.17
<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	75,665.56	(10,988.39)	64,677.17
Fund Balance Subtotal:		75,665.56	(10,988.39)	64,677.17

<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:	186,853.57	(14,629.23)	172,224.34

<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	83,730.38	0.00	83,730.38
24 105	CASH IN BANK	0.00	0.00	0.00
24 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
	Current Assets Subtotal:	<u>83,957.25</u>	<u>0.00</u>	<u>83,957.25</u>
Total Assets and Deferred Outflows of Resources:		<u>83,957.25</u>	<u>0.00</u>	<u>83,957.25</u>
<u>Current Liabilities</u>				
24 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
24 404	CONTRACTS PAYABLE	0.00	0.00	0.00
24 450	PAYROLL DEDUCTION	0.00	0.00	0.00
24 451	PR DEDUCTION-FICA	0.00	0.00	0.00
24 452	PR DEDUCTION-FIT	0.00	0.00	0.00
24 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	0.00	0.00	0.00
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
24 457	BENEFITS PAYABLE	0.00	0.00	0.00
24 474	DEFERRED REVENUE	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
24 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
24 553	TAXES LEVIED FOR FUTURE PERIODS	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>226.87</u>	<u>0.00</u>	<u>226.87</u>
<u>Other Liabilities</u>				
24 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 694	LESS: ENCUMBRANCE COMMITMENS	0.00	0.00	0.00
24 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	83,730.38	0.00	83,730.38
	Fund Balance Subtotal:	<u>83,730.38</u>	<u>0.00</u>	<u>83,730.38</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>83,957.25</u>	<u>0.00</u>	<u>83,957.25</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	9,595.13	210.86	9,805.99
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:	15,933.82	210.86	16,144.68
<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	0.00	0.00	0.00
	Other Assets Subtotal:	0.00	0.00	0.00
<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:	15,965.48	0.00	15,965.48
Total Assets and Deferred Outflows of Resources:		71,719.56	210.86	71,930.42
<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: April 2018
 Annual; Processing Month 04/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
51 603	ENCUMBRANCES	0.00	0.00	0.00
51 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
51 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	6,171.88	0.00	6,171.88
 <u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	57,734.10	210.86	57,944.96
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	65,547.68	210.86	65,758.54
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	71,719.56	210.86	71,930.42

<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	(30,395.04)	4,128.71	(26,266.33)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(30,395.04)</u>	<u>4,128.71</u>	<u>(26,266.33)</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>(8,893.39)</u>	<u>4,128.71</u>	<u>(4,764.68)</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	(17,205.44)	4,128.71	(13,076.73)
	Fund Balance Subtotal:	<u>(17,205.44)</u>	<u>4,128.71</u>	<u>(13,076.73)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>(8,893.39)</u>	<u>4,128.71</u>	<u>(4,764.68)</u>

Balance Sheet
 Period Ending: April 2018
 Annual; Processing Month 04/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71 AGENCY FUND - INS/FLEX				
<u>Current Assets</u>				
71 101	CASH	4,325.08	(824.13)	3,500.95
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>4,325.08</u>	<u>(824.13)</u>	<u>3,500.95</u>
Total Assets and Deferred Outflows of Resources:		<u><u>4,325.08</u></u>	<u><u>(824.13)</u></u>	<u><u>3,500.95</u></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	4,325.08	(824.13)	3,500.95
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>4,325.08</u>	<u>(824.13)</u>	<u>3,500.95</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>4,325.08</u></u>	<u><u>(824.13)</u></u>	<u><u>3,500.95</u></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	891.68	349.50	1,241.18
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
Current Assets Subtotal:		891.68	349.50	1,241.18
Total Assets and Deferred Outflows of Resources:		891.68	349.50	1,241.18
<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	891.68	349.50	1,241.18
Fund Balance Subtotal:		891.68	349.50	1,241.18
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		891.68	349.50	1,241.18

<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: APRIL 2018 CHECK RECONCILIATION
Checking Account: 1 BSCS MAIN CHECKING

Processing Month: 04/2018

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	04/30/2018	266,053.80

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
35799	AFLAC	04/02/2018	1,099.00
35801	FLEX PLAN	04/02/2018	1,304.67
35804	SANFORD HEALTH FLEX PLAN	04/02/2018	32.00
35808	ADVANCE PAYMENT FUND	04/17/2018	45.88
35810	BLACK HILLS PLAYHOUSE	04/17/2018	2,126.84
35813	FOOD SERVICE FUND	04/17/2018	98.40
	Total:		<u>4,706.79</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
266,053.80	(4,706.79)	261,347.01	261,347.01

Cleared Automatic Payment Total:	32,374.90
Cleared Checks Total:	37,739.84
Cleared Direct Deposit Total:	(57,670.73)
Cleared Void Total:	
Cleared Deposit Total:	71,833.88
Cleared Manual Journal Entries Total:	(699.24)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

April-18

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 1111 300 541	4/30/2018	MJ18-054		3,300.00	FED G5 TECH REAP MOVE EXP
10 1121 300 541	4/30/2018	MJ18-054	3,300.00		FED G5 TECH REAP MOVE EXP
10 1111 300 541	4/30/2018	MJ18-055	3,300.00		CORR FED G5 TECH REAP MOVE EXP
10 1121 300 541	4/30/2018	MJ18-055		3,300.00	CORR FED G5 TECH REAP MOVE EXP
10 1273 000 111	4/30/2018	MJ18-056		1,879.00	TITLE I GMS FUNDS MOVE 2
10 1273 500 111	4/30/2018	MJ18-056	1,879.00		TITLE I GMS FUNDS MOVE 2
10 551	4/23/2018	MJ18-057	8,622.92		GRANT COUNTY MARCH 2018 APPORTIONMENT
10 110	4/23/2018	MJ18-057		8,622.92	GRANT COUNTY MARCH 2018 APPORTIONMENT
21 551	4/23/2018	MJ18-057	2,396.80		GRANT COUNTY MARCH 2018 APPORTIONMENT
21 110	4/23/2018	MJ18-057		2,396.80	GRANT COUNTY MARCH 2018 APPORTIONMENT
22 551	4/23/2018	MJ18-057	1,825.71		GRANT COUNTY MARCH 2018 APPORTIONMENT
22 110	4/23/2018	MJ18-057		1,825.71	GRANT COUNTY MARCH 2018 APPORTIONMENT
10 551	4/20/2018	MJ18-057	5,331.87		ROBERTS COUNTY MARCH 2018 APPORTIONMENT
10 110	4/20/2018	MJ18-057		5,331.87	ROBERTS COUNTY MARCH 2018 APPORTIONMENT
21 551	4/20/2018	MJ18-057	2,382.44		ROBERTS COUNTY MARCH 2018 APPORTIONMENT
21 110	4/20/2018	MJ18-057		2,382.44	ROBERTS COUNTY MARCH 2018 APPORTIONMENT
22 551	4/20/2018	MJ18-057	1,815.13		ROBERTS COUNTY MARCH 2018 APPORTIONMENT
22 110	4/20/2018	MJ18-057		1,815.13	ROBERTS COUNTY MARCH 2018 APPORTIONMENT
10 101	4/9/2018	MJ18-058		699.24	1ST QTR 2018 SD UI TAX
10 1111 000 250	4/9/2018	MJ18-058	699.24		1ST QTR 2018 SD UI TAX
51 101	9/30/2017	MJ18-059	1.00		CORR SEPT 2017 FOOD SERVICE DEPOSIT
51 1610	9/30/2017	MJ18-059		1.00	CORR SEPT 2017 FOOD SERVICE DEPOSIT
11 101	4/24/2018	MJ18-060		595.00	ADV PYMT CKS
11 1190 000 479 011	4/24/2018	MJ18-060	595.00		ADV PYMT CKS
71 101	4/24/2018	MJ18-060		824.13	FLEX PAYMENT TXFR
71 1190 000 479 012	4/24/2018	MJ18-060	824.13		FLEX PAYMENT TXFR
72 101	4/24/2018	MJ18-061		188.50	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	4/24/2018	MJ18-061	188.50		STUDENT COUNCIL PAYMENTS
			33,161.74	33,161.74	TOTAL DEBITS AND CREDITS

BALANCE MUST BE ZERO

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget
10	GENERAL FUND				
10 1110	AD VALOREM TAXES	602,250.00	625,264.00	340,058.29	54.39
10 1111	MOBILE HOME TAXES	200.00	200.00	0.00	0.00
10 1120	PRIOR YEARS' AD VALOREM TAXES	2,500.00	1,000.00	3,126.89	312.69
10 1140	UTILITY TAX	16,000.00	16,000.00	15,965.85	99.79
10 1190	PENALTIES AND INTEREST ON TAX	1,000.00	800.00	1,235.95	154.49
10 1510	INTEREST EARNED	3,000.00	4,000.00	8,264.77	206.62
10 1791	YEARBOOK SALES	300.00	300.00	135.00	45.00
10 1910	RENTALS	500.00	500.00	704.00	140.80
10 1920	CONTRIBUTIONS AND DONATIONS	500.00	500.00	0.00	0.00
10 1950	REFUND OF PRIOR YEARS' EXPEND	100.00	0.00	35.28	0.00
10 1973	MEIDCAID INDIRECT ADM SERVICES	1,000.00	800.00	1,242.07	155.26
10 1990	OTHER	750.00	2,750.00	2,992.15	108.81
10 2110	COUNTY APPORTIONMENT	4,000.00	4,000.00	6,437.37	160.93
10 2200	REVENUE IN LIEU OF TAXES	100.00	100.00	107.63	107.63
10 3111	STATE AID	259,473.00	268,883.00	198,968.00	74.00
10 3112	STATE APPORTIONMENT	2,000.00	1,000.00	5,580.15	558.02
10 3114	BANK FRANCHISE TAX	8,000.00	10,000.00	9,704.16	97.04
10 3125	MENTOR TEACHERS	0.00	300.00	373.00	124.33
10 4151	OTHER STATE REV.	0.00	0.00	276.20	0.00
10 4200	REVENUE IN LIEU OF TAXES	0.00	0.00	109.17	0.00
10 5110	OPERATING TRANSFERS IN	99,161.00	109,119.00	0.00	0.00
10 4151 007	OTHER STATE REV. - FFVP	0.00	4,500.00	2,792.99	62.07
10 1990 009	OTHER - ALUMINUM CAN RECYCLING	100.00	150.00	1,093.00	728.67
10 1313 010	TUITION - ORTONVILLE	198,096.00	180,854.00	84,972.56	46.98
10 1990 018	OTHER - LIFETOUCH PICTURE COMMISSIONS	100.00	100.00	0.00	0.00
10 1920 023	CONTRIBUTIONS AND DONATIONS - LIONPACK	2,500.00	2,100.00	4,239.00	201.86
10 1990 024	OTHER - MAIN SCHOOL FUNDRAISER	5,000.00	5,000.00	9,108.00	182.16
10 1990 025	OTHER - BOX TOPS & KEMPS	0.00	200.00	0.00	0.00
10 1990 033	OTHER - E-RATE	1,500.00	1,500.00	1,022.40	68.16
10 1990 098	OTHER - FIELD TRIPS	4,000.00	3,500.00	2,982.35	85.21
10 1990 099	OTHER - SCHOOL PLAY/ARTIST	2,000.00	1,500.00	3,087.04	205.80
10 4151 300	FEDERAL REAP G5	11,000.00	11,000.00	0.00	0.00
10 4158 500	TITLE I PART A (84.010)	22,507.00	22,971.00	16,821.00	73.23
10 4159 501	TITLE II PART A REAP (84.367A)	4,908.00	6,305.00	0.00	0.00
10 4153 504	TITLE IV REAP FLEX	0.00	10,000.00	0.00	0.00
10 3129 702	OTHER RESTRICTED GRANTS IN AID	0.00	30,000.00	6,243.38	20.81
10 1990 704	OTHER - FUEL UP TO PLAY 60	0.00	0.00	2,160.00	0.00
		1,252,545.00	1,325,196.00	729,837.65	55.07
1111	ELEMENTARY PROGRAM				
10 1111 000 110	REGULAR SALARY - ELEMENTARY	0.00	0.00	0.00	0.00
10 1111 000 111	CERTIFIED STAFF SALARY	263,000.00	266,500.00	232,834.20	87.37
10 1111 000 114	CLASSIFIED STAFF SALARY	15,600.00	3,300.00	2,480.95	75.18
10 1111 000 120	SUBSTITUTES - ELEMENTARY	3,000.00	3,200.00	5,291.35	165.35
10 1111 000 210	SOCIAL SECURITY	20,349.00	20,900.00	16,000.06	76.56
10 1111 000 220	RETIREMENT	6,280.00	16,200.00	14,115.28	87.13
10 1111 000 230	HEALTH INSURANCE	8,600.00	13,660.00	7,985.73	58.46
10 1111 000 240	WORKMENS COMPENSATION	7,000.00	7,000.00	6,140.00	87.71
10 1111 000 250	UNEMPLOYMENT INSURANCE	2,500.00	2,500.00	1,483.38	59.34
10 1111 000 315	REGISTRATION FEES - ELEMENTARY	0.00	0.00	0.00	0.00
10 1111 000 319	OTHER PROFESSIONAL SERVICES	2,500.00	2,500.00	665.50	26.62
10 1111 000 334	TRAVEL	500.00	300.00	77.20	25.73
10 1111 000 350	ADVERTISING	1,500.00	1,900.00	1,266.00	66.63
10 1111 000 399	LYCEUMS	730.00	875.00	200.00	22.86
10 1111 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	9,500.00	9,500.00	7,538.88	79.36
10 1111 024 410	SUPPLIES - MAIN SCHOOL FUNDRAISER	0.00	0.00	0.00	0.00
10 1111 024 411	NON-TECHNOLOGY SUPPLIES - FUNDRAISER	4,000.00	4,000.00	7,262.46	181.56
10 1111 098 411	NON-TECHNOLOGY SUPPLIES - FIELD TRIPS	0.00	0.00	0.00	0.00
10 1111 300 541	EQUIPMENT - COMPUTERS; FED REAP G5	7,700.00	7,700.00	11,942.82	155.10
10 1111 501 319	OTHER PROF SERVICES - TITLE II PART A	2,500.00	3,000.00	1,674.03	55.80
10 1111 502 319	OTHER PROF SERVICES - TITLE II PART D	5,000.00	5,000.00	3,864.03	77.28
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR PROGRAM	0.00	0.00	0.00	0.00

10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	0.00	0.00	0.00	0.00
10 1111 703 220	RETIREMENT - MENTOR PROGRAM	0.00	0.00	0.00	0.00
10 1111 704 411	NON-TECHNOLOGY SUPPLIES - FUEL UP 60	0.00	0.00	510.18	0.00
1111	ELEMENTARY PROGRAM	360,259.00	368,035.00	321,332.05	87.31
1121	MIDDLE SCHOOL PROGRAM				
10 1121 000 110	REGULAR SALARY - MIDDLE SCHOOL	0.00	0.00	0.00	0.00
10 1121 000 111	CERTIFIED STAFF SALARY	147,000.00	149,600.00	116,755.96	78.05
10 1121 000 112	INSTRUCTIONAL AIDES/PARA SALARY	0.00	3,300.00	2,480.95	75.18
10 1121 000 120	SUBSTITUTES - MIDDLE SCHOOL	3,000.00	3,400.00	2,242.50	65.96
10 1121 000 210	SOCIAL SECURITY	11,475.00	12,000.00	7,834.98	65.29
10 1121 000 220	RETIREMENT	8,820.00	9,200.00	7,139.65	77.60
10 1121 000 230	HEALTH INSURANCE	12,700.00	13,592.00	7,993.05	58.81
10 1121 000 319	OTHER PROFESSIONAL SERVICES	2,500.00	2,300.00	1,451.00	63.09
10 1121 000 334	TRAVEL	500.00	500.00	0.00	0.00
10 1121 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 1121 000 411	NON-TECHNOLOGY SUPPLIES	5,000.00	5,000.00	2,056.08	41.12
10 1121 099 319	OTHER PROF SERVICES - ARTIST IN RESID	0.00	0.00	3,160.20	0.00
10 1121 300 541	EQUIPMENT - COMPUTERS; FED REAP G5	3,300.00	3,300.00	3,300.00	100.00
10 1121 702 119	OTHER COMP - CLSRM INNOV GRANT - TRAININ	0.00	0.00	3,495.00	0.00
10 1121 702 210	SOCIAL SECURITY - CLSRM INNOV GRANT	0.00	0.00	251.32	0.00
10 1121 702 220	RETIREMENT - CLSRM INNOV GRANT	0.00	0.00	209.70	0.00
10 1121 702 319	OTHER PROF SERVICES - CLSRM INNOV	0.00	500.00	493.30	98.66
10 1121 702 411	NON-TECHNOLOGY SUPPLIES - CLSRM INNOV GR	0.00	1,000.00	4,038.95	403.90
10 1121 702 412	TECHNOLOGY SUPPLIES - CLSRM INNOV GRANT	0.00	28,500.00	0.00	0.00
1121	MIDDLE SCHOOL PROGRAM	194,295.00	232,192.00	162,902.64	70.16
1273	TITLE 1				
10 1273 000 111	CERTIFIED STAFF SALARY	800.00	22,472.00	11,498.34	51.17
10 1273 000 210	SOCIAL SECURITY	70.00	3,120.00	2,171.53	69.60
10 1273 000 220	RETIREMENT	50.00	2,447.00	1,811.94	74.05
10 1273 000 230	HEALTH INSURANCE	0.00	0.00	46.80	0.00
10 1273 000 319	PROF SERVICES	80.00	80.00	75.00	93.75
10 1273 000 334	TRAVEL	100.00	100.00	0.00	0.00
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	150.00	150.00	151.57	101.05
10 1273 500 111	CERTIFIED STAFF SALARY	39,100.00	18,700.00	18,700.00	100.00
10 1273 500 210	SOCIAL SECURITY - TITLE I PART A	2,992.00	0.00	0.00	0.00
10 1273 500 220	RETIREMENT - TITLE I PART A	2,346.00	0.00	0.00	0.00
10 1273 500 230	HEALTH INSURANCE - TITLE I PART A	50.00	50.00	0.00	0.00
1273	TITLE 1	45,738.00	47,119.00	34,455.18	73.12
1293	CONTRACTS OUTSIDE STATE				
10 1293 000 372	TUTION-PAYMENT OUT OF STATE	720.00	500.00	180.00	36.00
10 1293 010 372	TUITION - ORTONVILLE	188,776.00	197,295.00	142,414.32	72.18
1293	CONTRACTS OUTSIDE STATE	189,496.00	197,795.00	142,594.32	72.09
1294	CONTRACTS-INSIDE STATE				
10 1294 014 371	TUITION - MILBANK	20,166.00	21,922.00	27,410.50	125.04
1294	CONTRACTS-INSIDE STATE	20,166.00	21,922.00	27,410.50	125.04
2122	COUNSELING SERVICES				
10 2122 000 110	REGULAR SALARY - COUNSELING	0.00	0.00	0.00	0.00
10 2122 000 111	CERTIFIED STAFF SALARY	5,000.00	5,113.00	4,858.37	95.02
10 2122 000 210	SOCIAL SECURITY	383.00	383.00	310.21	80.99
10 2122 000 220	RETIREMENT	300.00	300.00	291.50	97.17
10 2122 000 230	HEALTH INSURANCE	420.00	420.00	408.82	97.34
10 2122 000 411	NON-TECHNOLOGY SUPPLIES	200.00	200.00	0.00	0.00
2122	COUNSELING SERVICES	6,303.00	6,416.00	5,868.90	91.47
2213	INST STAFF TRAINING (IN-SERV)				
10 2213 000 319	OTHER PROF SERVICES - STAFF MEETINGS	0.00	1,000.00	844.04	84.40
2213	INST STAFF TRAINING (IN-SERV)	0.00	1,000.00	844.04	84.40
2214	TITLE I PROFESSIONAL DEVELOPMENT SERVICE				
10 2214 151 110	REGULAR SALARY - FOCUS/MTSS FUNDS	0.00	0.00	0.00	0.00
10 2214 151 111	CERTIFIED STAFF SALARY	2,000.00	0.00	0.00	0.00
10 2214 151 210	SOCIAL SECURITY - FOCUS/MTSS FUNDS	160.00	0.00	0.00	0.00
10 2214 151 220	RETIREMENT - FOCUS/MTSS FUNDS	120.00	0.00	0.00	0.00
10 2214 151 319	OTHER PROF SERVICES - FOCUS/MTSS FUNDS	1,200.00	0.00	0.00	0.00
10 2214 151 410	SUPPLIES - FOCUS/MTSS FUNDS	0.00	0.00	0.00	0.00
10 2214 151 411	NON-TECHNOLOGY SUPPLIES	1,520.00	0.00	0.00	0.00
10 2214 504 111	CERTIFIED STAFF SALARY - MTSS - TITLE IV	0.00	2,000.00	1,786.50	89.33
10 2214 504 210	SOCIAL SECURITY - MTSS - TITLE IV	0.00	160.00	128.40	80.25

10 2214 504 220	RETIREMENT - MTSS - TITLE IV	0.00	120.00	107.19	89.33
10 2214 504 319	OTHER PROF SERVICES - MTSS - TITLE IV	0.00	1,200.00	1,436.00	119.67
10 2214 504 411	NON-TECHNOLOGY SUPPLIES - MTSS - TITLE I	0.00	1,520.00	1,145.10	75.34
2214	TITLE I PROFESSIONAL DEVELOPMENT SERVICE	5,000.00	5,000.00	4,603.19	92.06
2222	LIBRARY SERVICES				
10 2222 000 110	REGULAR SALARY - LIBRARY	0.00	0.00	0.00	0.00
10 2222 000 119	OTHER COMPENSATION	4,000.00	4,126.00	3,094.02	74.99
10 2222 000 210	SOCIAL SECURITY - LIBRARY	310.00	316.00	207.14	65.55
10 2222 000 220	RETIREMENT - LIBRARY	0.00	248.00	185.67	74.87
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	440.00	400.00	2,195.41	548.85
2222	LIBRARY SERVICES	4,750.00	5,090.00	5,682.24	111.64
2227	TECHNOLOGY SERVICES				
10 2227 000 119	OTHER COMPENSATION	3,000.00	3,500.00	4,410.00	126.00
10 2227 000 210	SOCIAL SECURITY	230.00	268.00	317.13	118.33
10 2227 000 220	RETIREMENT	180.00	210.00	264.59	126.00
10 2227 000 230	HEALTH INSURANCE	0.00	0.00	0.00	0.00
10 2227 022 319	OTHER PROF SERVICES - OUTSOURCED TECH	10,000.00	10,000.00	10,056.99	100.57
2227	TECHNOLOGY SERVICES	13,410.00	13,978.00	15,048.71	107.66
2311	BOARD OF ED SERVICES				
10 2311 000 110	REGULAR SALARY - SCHOOL BOARD	0.00	0.00	0.00	0.00
10 2311 000 119	OTHER COMPENSATION	2,400.00	2,400.00	2,160.00	90.00
10 2311 000 210	SOCIAL SECURITY	190.00	190.00	165.24	86.97
10 2311 000 319	OTHER PROF SERVICES	0.00	500.00	500.00	100.00
10 2311 000 411	NON-TECHNOLOGY SUPPLIES	600.00	600.00	0.00	0.00
10 2311 000 640	DUES AND FEES	1,200.00	1,700.00	1,708.33	100.49
2311	BOARD OF ED SERVICES	4,390.00	5,390.00	4,533.57	84.11
2314	ELECTION SERVICE				
10 2314 000 319	PROFESSIONAL SERVICES - ELECTIONS	500.00	500.00	0.00	0.00
2314	ELECTION SERVICE	500.00	500.00	0.00	0.00
2315	LEGAL SERVICE				
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	500.00	135.00	27.00
2315	LEGAL SERVICE	500.00	500.00	135.00	27.00
2317	AUDIT SERVICE				
10 2317 000 319	PROFESSIONAL SERVICES - AUDIT	18,000.00	18,000.00	18,077.78	100.43
2317	AUDIT SERVICE	18,000.00	18,000.00	18,077.78	100.43
2410	PRINCIPAL'S OFFICE				
10 2410 000 110	REGULAR SALARY - SUPT/PRINCIPAL	0.00	0.00	0.00	0.00
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	45,000.00	46,013.00	43,725.00	95.03
10 2410 000 210	SOCIAL SECURITY	3,443.00	3,520.00	2,791.89	79.32
10 2410 000 220	RETIREMENT	2,700.00	2,761.00	2,623.50	95.02
10 2410 000 230	HEALTH INSURANCE	3,780.00	3,780.00	3,679.38	97.34
10 2410 000 315	REGISTRATION FEES - SUPT/PRINCIPAL	100.00	100.00	0.00	0.00
10 2410 000 319	OTHER PROF SERVICES	1,000.00	1,000.00	0.00	0.00
10 2410 000 334	TRAVEL	1,000.00	1,000.00	359.00	35.90
10 2410 000 411	NON-TECHNOLOGY SUPPLIES	500.00	500.00	230.72	46.14
10 2410 000 640	DUES AND FEES	600.00	600.00	80.00	13.33
10 2410 703 334	TRAVEL - MENTOR PROGRAM	0.00	0.00	0.00	0.00
2410	PRINCIPAL'S OFFICE	58,123.00	59,274.00	53,489.49	90.24
2490	OTHER SUPPORT SERVICES-SCH ADM				
10 2490 000 319	MEDICAID CLAIMING FEE	0.00	100.00	129.22	129.22
2490	OTHER SUPPORT SERVICES-SCH ADM	0.00	100.00	129.22	129.22
2525	FINANCIAL ACCOUNTING SERVICES				
10 2525 000 110	FINANCIAL ACCOUNTING SERVICES - GD	3,000.00	0.00	0.00	0.00
10 2525 000 113	ADMINISTRATIVE SALARY - GD SERVICES	0.00	0.00	0.00	0.00
10 2525 000 210	SOCIAL SECURITY	230.00	0.00	0.00	0.00
10 2525 000 220	RETIREMENT	180.00	0.00	0.00	0.00
2525	FINANCIAL ACCOUNTING SERVICES	3,410.00	0.00	0.00	0.00
2529	BUSINESS MANAGER				
10 2529 000 110	REGULAR SALARY - BUSINESS OFFICE	0.00	0.00	0.00	0.00
10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR	70,000.00	70,000.00	64,166.70	91.67
10 2529 000 114	CLASSIFIED STAFF SALARY - ADMIN ASSIST	19,800.00	17,922.00	14,798.86	82.57
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE	250.00	250.00	0.00	0.00
10 2529 000 190	OTHER SALARIES - ADMIN ASSISTANT	0.00	0.00	0.00	0.00
10 2529 000 210	SOCIAL SECURITY	6,890.00	6,727.00	5,594.03	83.16
10 2529 000 220	RETIREMENT	5,388.00	6,476.00	5,837.93	90.15
10 2529 000 230	HEALTH INSURANCE	100.00	100.00	66.91	66.91
10 2529 000 315	REGISTRATION FEES	200.00	200.00	0.00	0.00
10 2529 000 319	PROFESSIONAL SERVICES	3,800.00	4,200.00	3,706.15	88.24
10 2529 000 334	TRAVEL	1,000.00	1,500.00	646.34	43.09
10 2529 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 2529 000 411	NON-TECHNOLOGY SUPPLIES	1,800.00	2,200.00	1,762.85	80.13
10 2529 000 640	DUES AND FEES	500.00	500.00	620.00	124.00

2529	BUSINESS MANAGER	109,728.00	110,075.00	97,199.77	88.30
2549	OPERATION & MAINTENANCE OF PLANT				
10 2549 000 110	REGULAR SALARY - CUSTODIAN	0.00	0.00	0.00	0.00
10 2549 000 114	CLASSIFIED STAFF SALARY	32,000.00	45,068.00	39,253.89	87.10
10 2549 000 120	SUBSTITUTES	500.00	500.00	0.00	0.00
10 2549 000 130	OVERTIME SALARIES - CUSTODIAL	0.00	0.00	0.00	0.00
10 2549 000 210	SOCIAL SECURITY	2,487.00	3,486.00	2,555.76	73.31
10 2549 000 220	RETIREMENT	1,920.00	1,824.00	1,671.45	91.64
10 2549 000 230	HEALTH INSURANCE	4,230.00	4,523.00	4,088.20	90.39
10 2549 000 315	REGISTRATION FEES	130.00	130.00	32.00	24.62
10 2549 000 323	REPAIRS & MAINTENANCE	22,700.00	12,000.00	11,721.85	97.68
10 2549 000 329	PROPERTY INSURANCE	14,700.00	14,700.00	5,989.00	40.74
10 2549 000 334	TRAVEL	100.00	100.00	0.00	0.00
10 2549 000 340	COMMUNICATION	2,520.00	2,500.00	1,972.54	78.90
10 2549 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 2549 000 411	NON-TECHNOLOGY SUPPLIES	9,000.00	9,000.00	10,264.36	114.05
10 2549 000 413	MOTOR FUEL	0.00	100.00	0.00	0.00
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	11,000.00	11,000.00	12,519.08	113.81
10 2549 041 321	PUBLIC UTILITY SERVICE - WATER	3,700.00	3,700.00	3,089.77	83.51
10 2549 042 321	PUBLIC UTILITY SERVICE - HEAT	7,500.00	7,500.00	7,208.59	96.11
10 2549 043 321	PUBLIC UTILITY SERVICE - GARBAGE/RECYLCE	4,300.00	4,300.00	1,720.70	40.02
2549	OPERATION & MAINTENANCE OF PLANT	116,787.00	120,431.00	102,087.19	84.77
2552	VEHICLE OPERATION SERVICES				
10 2552 000 114	CLASSIFIED STAFF SALARY	3,210.00	5,100.00	2,883.93	56.55
10 2552 000 120	SUBSTITUTES - BUS DRIVER	150.00	150.00	0.00	0.00
10 2552 000 210	SOCIAL SECURITY - BUS DRIVER	250.00	391.00	217.88	55.72
10 2552 000 220	RETIREMENT - BUS DRIVER	0.00	0.00	35.92	0.00
10 2552 000 323	REPAIRS & MTNCE - VEHICLES	1,500.00	1,500.00	1,331.26	88.75
10 2552 000 411	NON-TECHNOLOGY SUPPLIES	100.00	100.00	0.00	0.00
10 2552 000 413	MOTOR FUEL	3,200.00	3,200.00	3,299.98	103.12
2552	VEHICLE OPERATION SERVICES	8,410.00	10,441.00	7,768.97	74.41
2555	CONTRACTED SERVICES				
10 2555 010 331	CONTRACTED BUS SERVICE - ORTONVILLE	34,000.00	37,422.00	28,719.87	76.75
10 2555 029 335	TRANSPORTATION-COMMON CARRIER - PRAIRIE	1,700.00	1,700.00	1,297.50	76.32
2555	CONTRACTED SERVICES	35,700.00	39,122.00	30,017.37	76.73
2562	FOOD SERVICE				
10 2562 007 461	FOOD PURCHASES - FFVP	0.00	4,500.00	2,549.64	56.66
2562	FOOD SERVICE	0.00	4,500.00	2,549.64	56.66
3600	WELFARE ACTIVITIES SERVICES				
10 3600 023 461	FOOD PURCHASES - LIONPACK PROGRAM	2,500.00	2,100.00	2,063.98	98.28
3600	WELFARE ACTIVITIES SERVICES	2,500.00	2,100.00	2,063.98	98.28
6900	COMBINED ACTIVITIES				
10 6900 000 110	REGULAR SALARY - EXTRA CURRICULAR	0.00	0.00	0.00	0.00
10 6900 000 119	OTHER COMPENSATION	4,500.00	4,500.00	4,236.63	94.15
10 6900 000 210	SOCIAL SECURITY	350.00	350.00	312.64	89.33
10 6900 000 220	RETIREMENT	270.00	270.00	152.26	56.39
10 6900 000 319	OTHER PROF SERVICES	250.00	500.00	795.00	159.00
10 6900 000 334	TRAVEL - EXTRA CURRICULAR	100.00	100.00	94.65	94.65
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	100.00	100.00	143.54	143.54
10 6900 024 319	OTHER PROF SERV - FUNDRAISE ITEMS	0.00	0.00	696.08	0.00
10 6900 098 319	OTHER PROF SERV - MISC FIELD TRIPS	4,000.00	4,000.00	3,266.06	81.65
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PLAY	2,000.00	2,000.00	2,126.84	106.34
6900	COMBINED ACTIVITIES	11,570.00	11,820.00	11,823.70	100.03
8110	OPERATING TRANSFERS OUT				
10 8110 000 690	TRANSFERS OUT	45,610.00	44,396.00	0.00	0.00
8110	OPERATING TRANSFERS OUT	45,610.00	44,396.00	0.00	0.00
10	GENERAL FUND	1,254,645.00	1,325,196.00	1,050,617.45	67.18

21

CAPITAL OUTLAY FUND

21 1110	AD VALOREM TAXES	119,800.00	130,000.00	63,967.36	49.21
21 1111	MOBILE HOME TAXES	50.00	50.00	0.00	0.00
21 1120	PRIOR YEARS' AD VALOREM TAXES	300.00	300.00	318.61	106.20
21 1190	PENALTIES AND INTEREST ON TAX	100.00	100.00	130.04	130.04
21 5110	OPERATING TRANSFERS IN	6,750.00	3,750.00	0.00	0.00
		<u>127,000.00</u>	<u>134,200.00</u>	<u>64,416.01</u>	<u>48.00</u>
1111	ELEMENTARY PROGRAM				
21 1111 000 420	TEXTBOOKS	0.00	15,000.00	15,756.28	105.04
21 1111 000 479	OTHER NON CONSUMABLE SUPPLIES	0.00	0.00	1,800.00	0.00
1111	ELEMENTARY PROGRAM	0.00	15,000.00	17,556.28	117.04
2549	OPERATION & MAINTENANCE OF PLANT				
21 2549 000 323	REPAIRS & MTNCE	65,500.00	51,000.00	29,246.01	57.35
21 2549 000 530	IMPROVEMENTS - OTHER THAN BLDG	0.00	6,200.00	7,559.50	121.93
21 2549 000 549	OTHER EQUIPMENT	6,000.00	0.00	0.00	0.00
2549	OPERATION & MAINTENANCE OF PLANT	<u>71,500.00</u>	<u>57,200.00</u>	<u>36,805.51</u>	<u>64.35</u>
5000	DEBT SERVICE				
21 5000 000 549	OTHER EQUIPMENT	3,500.00	3,500.00	4,117.47	117.64
5000	DEBT SERVICE	<u>3,500.00</u>	<u>3,500.00</u>	<u>4,117.47</u>	<u>117.64</u>
8110	OPERATING TRANSFERS OUT				
21 8110 000 690	MISC OBJECTS	52,000.00	58,500.00	0.00	0.00
8110	OPERATING TRANSFERS OUT	<u>52,000.00</u>	<u>58,500.00</u>	<u>0.00</u>	<u>0.00</u>
21	CAPITAL OUTLAY FUND	<u>127,000.00</u>	<u>134,200.00</u>	<u>58,479.26</u>	<u>45.79</u>

SPECIAL EDUCATION FUND

22 1110	AD VALOREM TAXES	92,860.00	95,397.00	58,236.23	61.05
22 1111	MOBILE HOME TAXES	50.00	50.00	0.00	0.00
22 1120	PRIOR YEARS' AD VALOREM TAXES	400.00	200.00	397.28	198.64
22 1190	PENALTIES AND INTEREST ON TAX	100.00	100.00	158.52	158.52
22 1973	MEDICAID INDIRECT ADM SERVICES	120.00	50.00	72.00	144.00
22 1990	OTHER	0.00	0.00	0.00	0.00
22 4175	IDEA PART B 611 (CFDA 84.027)	22,644.00	22,629.00	18,480.00	81.67
22 4186	IDEA PRESCHOOL 619 (CFDA 84.173)	486.00	486.00	50.00	10.29
22 5110	OPERATING TRANSFERS IN	32,278.00	40,581.00	0.00	0.00
22 1313 010	ORTONVILLE SCHOOL TUITION	35,000.00	32,000.00	22,107.15	69.08
		183,938.00	191,493.00	99,501.18	51.96
1221	MILD TO MODERATE DISABILITY				
22 1221 000 110	REGULAR SALARY - SPECIAL ED	0.00	0.00	0.00	0.00
22 1221 000 111	CERTIFIED STAFF SALARY	0.00	18,926.00	9,036.71	47.75
22 1221 000 112	INSTRUCTIONAL AIDES/PARA SALARY	45,500.00	44,211.00	28,961.58	65.51
22 1221 000 120	SUBSTITUTES	2,000.00	2,000.00	1,420.00	71.00
22 1221 000 130	OVERTIME SALARIES - SPED	0.00	0.00	3.15	0.00
22 1221 000 210	SOCIAL SECURITY	3,634.00	3,900.00	3,262.06	83.64
22 1221 000 220	RETIREMENT	2,730.00	2,800.00	2,408.41	86.01
22 1221 000 230	HEALTH INSURANCE	140.00	140.00	76.80	54.86
22 1221 000 319	PROFESSIONAL SERVICES	200.00	200.00	199.75	99.88
22 1221 000 334	TRAVEL	200.00	200.00	229.41	114.71
22 1221 000 411	NON-TECHNOLOGY SUPPLIES	500.00	750.00	197.87	26.38
22 1221 000 640	DUES AND FEES	0.00	0.00	50.00	0.00
22 1221 010 372	TUTION-ORTONVILLE	10,000.00	12,000.00	22,682.11	189.02
22 1221 014 371	TUITION-MILBANK	15,000.00	15,000.00	36,706.83	244.71
22 1221 600 111	CERTIFIED STAFF SALARY	34,230.00	20,629.00	20,629.00	100.00
22 1221 600 210	SOCIAL SECURITY - IDEA PART B 611	2,619.00	1,000.00	1,000.00	100.00
22 1221 600 220	RETIREMENT - IDEA PART B 611	2,054.00	1,000.00	1,000.00	100.00
22 1221 600 230	HEALTH INSURANCE - IDEA PART B 611	30.00	0.00	0.00	0.00
1221	MILD TO MODERATE DISABILITY	118,837.00	122,756.00	127,863.68	104.16
1224	RESIDENTIAL PROGRAMS				
22 1224 000 373	ALL OTHER TUITION - RESIDENTIAL PROGRAM	22,000.00	25,000.00	7,294.30	29.18
1224	RESIDENTIAL PROGRAMS	22,000.00	25,000.00	7,294.30	29.18
2149	OTHER PSYCHOLOGICAL SERVICES				
22 2149 000 319	PROFESSIONAL SERVICES - PSYCHOLOGICAL	1,700.00	1,700.00	2,345.00	137.94
2149	OTHER PSYCHOLOGICAL SERVICES	1,700.00	1,700.00	2,345.00	137.94
2159	OTHER SPEECH PATHOLOGY & AUDIO				
22 2159 000 111	CERTIFIED STAFF SALARY	29,740.00	32,060.00	32,054.92	99.98
22 2159 000 210	SOCIAL SECURITY	2,276.00	2,453.00	2,305.08	93.97
22 2159 000 220	RETIREMENT	1,785.00	1,924.00	1,923.30	99.96
22 2159 000 411	NON-TECHNOLOGY SUPPLIES	600.00	600.00	460.05	76.68
2159	OTHER SPEECH PATHOLOGY & AUDIO	34,401.00	37,037.00	36,743.35	99.21
2171	PHYSICAL THERAPY				
22 2171 000 319	OTHER PROF SERVICES - THERAPY	7,000.00	5,000.00	2,301.65	46.03
2171	PHYSICAL THERAPY	7,000.00	5,000.00	2,301.65	46.03
22	SPECIAL EDUCATION FUND	183,938.00	191,493.00	176,547.98	72.08

PENSION FUND

24 1110	AD VALOREM TAXES	9,320.00	0.00	838.98	0.00
24 1111	MOBILE HOME TAXES	30.00	0.00	0.00	0.00
24 1120	PRIOR YEARS' AD VALOREM TAXES	100.00	0.00	32.99	0.00
24 1190	PENALTIES AND INTEREST ON TAX	50.00	0.00	11.29	0.00
24 5110	OPERATING TRANSFERS IN	0.00	24,500.00	0.00	0.00
		<u>9,500.00</u>	<u>24,500.00</u>	<u>883.26</u>	<u>3.61</u>
1111	ELEMENTARY PROGRAM				
24 1111 000 220	RETIREMENT	9,500.00	13,000.00	0.00	0.00
1111	ELEMENTARY PROGRAM	<u>9,500.00</u>	<u>13,000.00</u>	<u>0.00</u>	<u>0.00</u>
1121	MIDDLE SCHOOL PROGRAM				
24 1121 000 220	RETIREMENT	0.00	7,000.00	0.00	0.00
1121	MIDDLE SCHOOL PROGRAM	<u>0.00</u>	<u>7,000.00</u>	<u>0.00</u>	<u>0.00</u>
4500	EARLY RETIREMENT PAYMENT				
24 4500 000 150	EARLY RETIREMENT PAYMENT	0.00	4,500.00	884.10	19.65
24 4500 000 210	SOCIAL SECURITY	0.00	0.00	63.58	0.00
24 4500 000 220	RETIREMENT	0.00	0.00	53.05	0.00
4500	EARLY RETIREMENT PAYMENT	<u>0.00</u>	<u>4,500.00</u>	<u>1,000.73</u>	<u>22.24</u>
24	PENSION FUND	<u>9,500.00</u>	<u>24,500.00</u>	<u>1,000.73</u>	<u>3.84</u>

FOOD SERVICE FUND

51 1610	SALES TO PUPILS	22,000.00	22,000.00	21,739.90	98.82
51 1620	SALES TO ADULTS	3,300.00	3,300.00	3,896.90	118.09
51 1920	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00
51 1990	OTHER	500.00	500.00	2,600.40	520.08
51 2500	PENSION REVENUE	0.00	0.00	(864.63)	0.00
51 3810	CASH REIMBURSEMENT - STATE	0.00	0.00	0.00	0.00
51 4151	OTHER STATE REV.	100.00	100.00	0.00	0.00
51 4810	FEDERAL REIMBURSEMENT	500.00	500.00	0.00	0.00
51 4820	DONATED FOOD	100.00	100.00	0.00	0.00
51 5110	OPERATING TRANSFERS IN	15,680.00	20,521.00	0.00	0.00
51 5170	CAPITAL CONTRIBUTIONS	0.00	0.00	6,229.42	0.00
51 4810 006	FEDERAL REIMBURSEMENT - F&R LUNCH PROG	29,000.00	29,000.00	28,433.71	98.05
51 4151 007	OTHER STATE REV. - FFVP	0.00	0.00	0.00	0.00
51 4810 007	FEDERAL REIMBURSEMENT - FFVP	4,500.00	0.00	0.00	0.00
51 1610 008	SALES TO PUPILS - MILK SALES	1,300.00	1,300.00	1,872.00	144.00
51 1620 102	SALES TO ADULTS - SFSP	0.00	8,200.00	664.25	8.10
51 4810 102	FEDERAL REIMBURSEMENT - SFSP	0.00	0.00	4,278.79	0.00
		76,980.00	85,521.00	68,850.74	80.51
2562	FOOD SERVICE				
51 2562 000 110	REGULAR SALARY	0.00	0.00	0.00	0.00
51 2562 000 114	CLASSIFIED STAFF SALARY	34,000.00	33,100.00	25,619.79	77.40
51 2562 000 120	SUBSTITUTES	1,000.00	500.00	914.94	182.99
51 2562 000 210	SOCIAL SECURITY	2,680.00	3,077.00	1,522.47	49.48
51 2562 000 220	RETIREMENT	2,100.00	2,383.00	1,537.22	64.51
51 2562 000 230	HEALTH INSURANCE	50.00	4,546.00	3,397.80	74.74
51 2562 000 315	REGISTRATION FEES - FOOD SERVICE	100.00	100.00	0.00	0.00
51 2562 000 319	PROFESSIONAL SERVICES	1,000.00	1,000.00	894.85	89.49
51 2562 000 334	TRAVEL	100.00	200.00	94.88	47.44
51 2562 000 410	SUPPLIES	0.00	0.00	0.00	0.00
51 2562 000 411	NON-TECHNOLOGY SUPPLIES	2,000.00	2,000.00	1,914.49	95.72
51 2562 000 461	FOOD PURCHASES - LUNCH	32,000.00	28,500.00	24,973.30	87.63
51 2562 000 462	COMMODITIES	1,750.00	1,000.00	3,849.38	384.94
51 2562 000 640	DUES AND FEES - MEMBERSHIP	200.00	200.00	58.00	29.00
51 2562 000 910	DEPRECIATION-LOCAL FUNDS	0.00	0.00	0.00	0.00
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	0.00	6,615.00	4,252.55	64.29
51 2562 102 210	SOCIAL SECURITY - SFSP	0.00	0.00	292.21	0.00
51 2562 102 220	RETIREMENT - SFSP	0.00	0.00	243.82	0.00
51 2562 102 334	TRAVEL - SFSP	0.00	300.00	0.00	0.00
51 2562 102 350	ADVERTISING - SFSP	0.00	0.00	0.00	0.00
51 2562 102 461	FOOD PURCHASES - SFSP	0.00	2,000.00	730.13	36.51
2562	FOOD SERVICE	76,980.00	85,521.00	70,295.83	82.20

53 PRESCHOOL/OST/LITTLE LIONS FUND

53 1340	PRESCHOOL TUITION	4,000.00	6,500.00	7,055.00	108.54
53 1981	DAY CARE CENTER SERVICES	0.00	24,000.00	18,817.01	78.40
53 1990	OTHER	200.00	200.00	162.50	81.25
53 2500	PENSION REVENUE	0.00	0.00	(800.34)	0.00
53 4155	OUT OF SCHOOL TIME GRANT - CFDA 93.575	0.00	3,645.00	3,645.10	100.00
53 5110	OPERATING TRANSFERS IN	29,930.00	23,875.00	0.00	0.00
53 1314 021	PRESCHOOL TUITION - HEADSTART TUITION	21,000.00	0.00	8,950.98	0.00
53 1340 021	PRESCHOOL TUITION - HEAD START	0.00	21,000.00	8,950.98	42.62
53 1990 024	OTHER - FUNDRAISING	0.00	0.00	0.00	0.00
		<u>55,130.00</u>	<u>79,220.00</u>	<u>46,781.23</u>	<u>59.05</u>
1141	REGULAR PRESCHOOL				
53 1141 000 111	CERTIFIED STAFF SALARY	35,500.00	36,250.00	27,184.14	74.99
53 1141 000 112	INSTRUCTIONAL AIDES/PARA SALARY	11,500.00	9,400.00	10,510.40	111.81
53 1141 000 120	SUBSTITUTES	500.00	500.00	1,020.00	204.00
53 1141 000 210	SOCIAL SECURITY	3,520.00	3,500.00	2,776.37	79.32
53 1141 000 220	RETIREMENT	2,760.00	2,800.00	2,315.57	82.70
53 1141 000 230	HEALTH INSURANCE	50.00	50.00	20.40	40.80
53 1141 000 334	TRAVEL	300.00	300.00	0.00	0.00
53 1141 000 410	SUPPLIES	0.00	0.00	0.00	0.00
53 1141 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	1,000.00	1,952.57	195.26
53 1141 024 411	NON-TECHNOLOGY SUPPLIES	0.00	0.00	0.00	0.00
1141	REGULAR PRESCHOOL	<u>55,130.00</u>	<u>53,800.00</u>	<u>45,779.45</u>	<u>85.09</u>
3500	CARE & CUSTODY OF CHILDREN - LLLC				
53 3500 000 111	CERTIFIED STAFF SALARY - LLLC	0.00	7,100.00	5,577.70	78.56
53 3500 000 119	OTHER COMPENSATION - LLLC	0.00	10,500.00	7,987.24	76.07
53 3500 000 210	SOCIAL SECURITY - LLLC	0.00	1,230.00	967.29	78.64
53 3500 000 220	RETIREMENT - LLLC	0.00	590.00	546.00	92.54
53 3500 000 319	OTHER PROF SERVICES - LLLC	0.00	5,000.00	5,894.40	117.89
53 3500 000 334	TRAVEL - LLLC	0.00	500.00	0.00	0.00
53 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	0.00	500.00	11,395.53	2,279.11
3500	CARE & CUSTODY OF CHILDREN - LLLC	<u>0.00</u>	<u>25,420.00</u>	<u>32,368.16</u>	<u>127.33</u>
3510	OST - OUTSIDE OF SCHOOL TIME				
53 3510 000 411	NON-TECHNOLOGY SUPPLIES - OST	0.00	0.00	49.77	0.00
3510	OST - OUTSIDE OF SCHOOL TIME	<u>0.00</u>	<u>0.00</u>	<u>49.77</u>	<u>0.00</u>
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>55,130.00</u>	<u>79,220.00</u>	<u>78,197.38</u>	<u>0.99</u>

Big Stone City School District #25-1
2018-2019 Proposed Budget and Means of Finance
PRELIMINARY

REVENUES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use	\$ 13,618.00	\$ -	\$ 38,524.00	\$ 20,000.00			\$ 72,142.00
Ad Valorem Tax	\$ 343,901.00	\$ 145,450.00	\$ 107,781.00				\$ 597,132.00
Opt Out	\$ 250,000.00						\$ 250,000.00
Transfer In	\$ 74,779.00				\$ 18,019.00	\$ 15,608.00	\$ 108,406.00
Preschool						\$ 14,905.00	\$ 14,905.00
Little Lion's Learning Center						\$ 116,740.00	\$ 116,740.00
Out of School Time (OST)						\$ 28,425.00	\$ 28,425.00
All other local revenue	\$ 218,800.00		\$ 34,000.00		\$ 29,524.00		\$ 282,324.00
TOTAL LOCAL REVENUE	\$ 901,098.00	\$ 145,450.00	\$ 180,305.00	\$ 20,000.00	\$ 47,543.00	\$ 175,678.00	\$ 1,470,074.00
County Apportionment	\$ 4,100.00						\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 282,077.00						\$ 282,077.00
State Apportionment	\$ 5,000.00						\$ 5,000.00
Bank Franchise	\$ 10,000.00						\$ 10,000.00
All other state revenue	\$ 3,000.00						\$ 3,000.00
TOTAL STATE REVENUE	\$ 300,077.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,077.00
Grants-in-Aid	\$ 53,614.00		\$ 23,115.00		\$ 43,800.00		\$ 120,529.00
TOTAL FEDERAL REVENUE	\$ 53,614.00	\$ -	\$ 23,115.00	\$ -	\$ 43,800.00	\$ -	\$ 120,529.00
TOTAL REVENUES	\$ 1,258,889.00	\$ 145,450.00	\$ 203,420.00	\$ 20,000.00	\$ 91,343.00	\$ 175,678.00	\$ 1,894,780.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 347,305.00	\$ 47,079.00		\$ 13,000.00			\$ 407,384.00
Middle School Programs	\$ 196,982.00			\$ 7,000.00			\$ 203,982.00
Preschool	\$ 15,607.00					\$ 37,922.00	\$ 53,529.00
Little Lion's Learning Center						\$ 109,763.00	\$ 109,763.00
Out of School Time (OST)						\$ 27,993.00	\$ 27,993.00
Title I	\$ 44,509.00						\$ 44,509.00
Tuition	\$ 211,913.00						\$ 211,913.00
Counseling	\$ 7,134.00						\$ 7,134.00
MTSS	\$ 5,000.00						\$ 5,000.00
Library	\$ 4,946.00						\$ 4,946.00
Technology	\$ 16,683.00						\$ 16,683.00
School Board	\$ 6,390.00						\$ 6,390.00
Audit	\$ 9,100.00						\$ 9,100.00
Administration & Offices	\$ 181,909.00						\$ 181,909.00
Food Service Program	\$ 18,019.00				\$ 91,343.00		\$ 109,362.00
Other Support Services	\$ 9,600.00						\$ 9,600.00
Operation & Maint.	\$ 122,331.00	\$ 98,371.00					\$ 220,702.00
Transportation	\$ 49,641.00						\$ 49,641.00
Extracurricular/Activities	\$ 11,820.00						\$ 11,820.00
Mild/Moderate Dis.			\$ 156,561.00				\$ 156,561.00
Psychological Serv.			\$ 1,675.00				\$ 1,675.00
Speech Services			\$ 40,684.00				\$ 40,684.00
Therapy Services			\$ 4,500.00				\$ 4,500.00
TOTAL EXPENSES	\$ 1,258,889.00	\$ 145,450.00	\$ 203,420.00	\$ 20,000.00	\$ 91,343.00	\$ 175,678.00	\$ 1,894,780.00

**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)	\$ 10,000	\$ 30,000				Set aside pay out in 2020FY
Cafeteria Furnace				\$ 3,000		End of useful life
Ceiling Fans	\$ 1,500	\$ 4,000				MS stair ceiling Install one Industrial fans that will circulate air down to lobby; next year look into caged ceiling fans for gymnasium to replace existing
Curriculum	\$ 18,000					Needs update: Science \$15000 and Music \$3000
Custodial Equipment					\$ 5,000	replacement plan for vacuums & floor scrubbers
Elementary - Heating/Cooling System						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	\$ 10,000	\$ 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
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		\$ 15,000	\$ 10,000			Set aside; 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 I, speech, hallways, ceilings
Year 3 Walls and Ceilings Project		\$ 7,000				MS 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	\$ 144,846	\$ 159,373	\$ 180,560	\$ 178,747	\$ 90,936	
Budget	TBD	TBD	TBD	TBD	TBD	

BOARD OF EDUCATION PROCEEDINGS BIG STONE CITY SCHOOL DISTRICT #25-1

The Big Stone City School District's Board of Education met in a regular session on April 17th, 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, Sylvia Musch, Teacher, Marla Strei, Teacher, Samantha Zahn/School District Parent, Dick Strei/School District Member, School District Members of Roberts County include: Rick Eppard, Leslye Lindholm, Dennis Lindholm, Roger Frevert, Paul Whitney, Doug Anderson, Patsy Buller, Roger Buller, Doug Schaffer, Randy B, Jamie LoRoche, Gary Ingber, Dave Wagner, Linda Wagner, Dennis Schroeder, and Marilyn Hanson

Meeting called to order by Vice President Amber Huebner at 6:00 PM

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

The Pledge of Allegiance was recited.

Motion by Westermeyer, seconded by VanLith, to approve the agenda as proposed. 3 votes yes. Motion Carried.

Community Input Session – Robert's County tax assessments, along with other school related questions were discussed at the meeting. Questions were asked by the Roberts County group represented and the board of education answered these questions.

Communication Items

1. Board Communication – no board communication
2. Principal Report
 - a. Ms. Haggerty briefly discussed the following student learning opportunities that have been completed or are coming up, such as Tech Night, 8th grade oil painting, cancer walk, play week, and the South Dakota 4th grade trip
 - b. School testing process; state testing is in full swing starting Tuesday, April 17 and ending next Friday, April 27.
3. CEO/Business Manager Report; the following reports were presented.
 - a. Revenue/Expenditure Summary Report
 - b. BSCS Board Report – Detail, Bills and BMO PCard
 - c. Payroll Register – Unitemized Report
 - d. Balance Sheet
 - e. Check Reconciliation Report
 - f. Manual Journal Entry Board Report

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	24 PENSION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OST) FUND
March 1, 2018	BEGINNING BALANCE	\$89,920.88	\$91,097.49	\$96,848.30	\$83,723.57	\$9,117.73
	TOTAL RECEIPTS	\$56,437.97	\$5,259.03	\$8,946.09	\$6.81	\$7,676.63
	TOTAL DISBURSEMENTS	(\$82,636.39)	(\$385.44)	(\$14,531.70)	\$0.00	(\$7,200.23)
March 31, 2018	ENDING BALANCE	\$63,722.46	\$95,871.08	\$86,262.69	\$83,730.38	\$9,594.13
						(\$27,237.02)
						\$2,302.50
						(\$5,460.52)
						(\$30,395.04)

Certificate of Deposit – \$291,818.58

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$4,501.18

Student Council (Fund 72) – \$891.68

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),2.63 BLACK HILLS PLAYHOUSE,(SCHOOL PLAY),2,126.84 BMO MASTERCARD,(PCARD),12,948.86 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),174.54 CITY OF BIG STONE CITY, (UTILITIES),1,575.47 FOLK, CHRISTOPHER ,(REIMBURSEMENT),118.80 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),98.40 GRANT COUNTY REVIEW,(ADVERTISING),31.77 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),1,332.24 PAYSTUBZ.COM,(TIME CLOCK SERVICE),44.10 PRAIRIE FIVE RIDES,(TRANSPORTATION),163.50 ROE, KRISTIN ,(REIMBURSEMENT),70.27 SDASBO,(DUES),75.00 VARIETY FOODS LLC,(FOOD PURCHASES),120.30

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),404.65

SPECIAL EDUCATION FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),43.25 BIG STONE THERAPIES INC,(THERAPY),211.25 BMO MASTERCARD,(PCARD),89.94 SIOUX FALLS SCHOOL DISTRICT,(TUITION),1,834.09

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),297.91 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),1,139.76 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),557.52 VARIETY FOODS LLC,(FOOD PURCHASES),2,116.48

PRESCHOOL/OST FUND: BMO MASTERCARD,(PCARD),176.36 GRANT COUNTY REVIEW,(ADVERTISING),195.50

Action Items

Motion by Rabe, seconded by VanLith, to approve the **Consent Agenda** as presented. 4 votes yes.

Motion Carried.

1. Approval of minutes from previous meeting(s); March 27 and April 11 2018 meetings
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 Application/Agreement for Retirement Benefits for 2018FY Master Agreement for Mrs. Lori Brandt, Mrs. Marilyn Chindvall, and Mrs. Diane Stewart.

Mrs. Marla Strei presented her options for the board to consider in regards to her Title I teacher position.

Executive Session

7:10 PM, Motion by Rabe, seconded by Westermeyer, to enter into executive session pursuant to SDCL 1-25-2(1) for personnel matters. 4 votes yes. Motion Carried.

Vice President Huebner declared the board out of executive session at 7:31 PM with no action being taken.

There was no motion made on behalf of the approval of the request to reduce the Title I position letter.

Discussion

There were discussions on the following items:

1. Renting out old gymnasium
2. School dismissals for this year, make-up day(s), last day of school currently is 5/22/18
3. Next School Board Meeting: 5/15/2018 @ 6:00 PM (Regular Meeting) in the CEO/Business Manager Office/Board Room.

Executive Session

7:44 PM, Motion by VanLith, seconded by Westermeyer, to enter into executive session pursuant to SDCL 1-25-2(4) for Principal/Counselor and CEO/Business Manager negotiations. 4 votes yes. Motion Carried.

Vice President Huebner declared the board out of executive session at 8:21 PM with the following action being taken: motion by VanLith, seconded by Westermeyer, to approve the contract terms for the Principal/Counselor and CEO/Business Manager contracts. 4 votes yes. Motion Carried.

Motion by VanLith, seconded by Rabe, to adjourn the meeting at 8:23 PM. 4 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication

**STATE OF SOUTH DAKOTA
DEPARTMENT OF EDUCATION
DIVISION OF EDUCATIONAL SERVICES AND SUPPORT**

Sub-Recipient Standard Agreement Clauses

Sponsor to Complete this Area
Sub-Recipient (Sponsor Agency) Name:

State of South Dakota Department of Education
DIVISION OF Educational Services and Support
Office of Child and Adult Nutrition Services
800 Governors Drive
Pierre SD 57501

Address:

City, State, Zip:

Referred to as Sub-Recipient

Referred to as State

The State and Sub-Recipient hereby enter into these standard agreement clauses (the "Agreement" hereinafter) for a grant award of Federal financial assistance to Sub-Recipient.

A. REQUIRED AUDIT PROVISIONS FOR GRANT AWARDS

1. RISK ASSESSMENTS, MONITORING AND REMEDIES

Risk assessments will be ongoing throughout the project period. Sub-Recipient agrees to allow the State to monitor Sub-Recipient to ensure compliance with program requirements, to identify any deficiencies in the administration and performance of the award and to facilitate the same. At the discretion of the State, monitoring may include but is not limited to the following: On-site visits, follow-up, document and/or desk reviews, third-party evaluations, virtual monitoring, technical assistance and informal monitoring such as email and telephone interviews. As appropriate, the cooperative audit resolution process may be applied.

Sub-Recipient agrees to comply with ongoing risk assessments, to facilitate the monitoring process, and further, the Sub-Recipient understands and agrees that the requirements and conditions under the grant award may change as a result of the risk assessment/monitoring process.

In the event of noncompliance or failure to perform under the grant award, the State has the authority to apply remedies, including but not limited to: temporary withholding payments (as allowed by program requirements), disallowances, suspension or termination of the federal award, suspension of other federal awards received by Sub-Recipient, debarment, or other remedies including civil and/or criminal penalties per program requirements, as appropriate.

2. RETENTION AND INSPECTION OF RECORDS:

The Sub-Recipient agrees to maintain or supervise the maintenance of records necessary for the proper and efficient operation of the program, including records and documents regarding applications, determination of eligibility (when applicable), the provision of services, administrative costs, and statistical, fiscal, and other information records necessary for reporting and accountability required by the State. The Sub-Recipient shall retain such records for a period of three years after the date of the submission of the final expenditure report, except that if audit findings have not been resolved, the records shall be retained beyond the 3 year period as long as required for resolution of the issues raised by the audit. Additionally, the Sub-Recipient shall retain such records for a period of seven years or longer beyond the 3 year period if the Sub-Recipient has been declared seriously deficient.

Special Provision 2 or 3: Sub-Recipients operating under special Provision 2 or 3 must retain their base year records during the period the provision is in effect, including all extensions, plus 3 fiscal years after the submission of the last Claim for Reimbursement which employed the base year data. Failure to maintain sufficient records shall result in the State agency requiring the school to return to standard meal counting and claiming procedures and/or fiscal action.

Community Eligibility Provision: Sub-Recipients operating under the Community Eligibility Provision must retain the student enrollment list and direct certification documentation to support the approved claiming percentages. Failure to maintain sufficient records shall result in the State agency requiring the school to return to standard meal counting and claiming procedures and/or fiscal action.

Food Service Management Company Contracts: The Sub-Recipient must maintain any books, papers and records directly pertinent to: the solicitation, award or extension of any given contract and the implementation of that contract. Such records must be maintained for a period of 3 years, as specified in 7 CFR 210.23(c). Additionally, the Sub-Recipient must ensure that the contract/solicitation for the FSMC includes a provision outlining the recordkeeping responsibilities. The food service management company shall maintain such records as the Sub-Recipient will need to support its Claim for Reimbursement and shall. Such records shall be made available to the Sub-Recipient, upon request, and shall be retained in accordance with §210.23(c).

Summer Food Service Program (SFSP): The Sub-Recipient must maintain documentation supporting the eligibility of each site as serving an area in which poor economic conditions exist three years past the date of the submission of the final Claim for Reimbursement which employed the site eligibility data. Since area eligibility determinations made using either school or census data must be redetermined every five years, in accordance with the Richard B. Russell National School Lunch Act. Documentation must be retained for three years after the end of the summer program year the five year eligibility expires. The Sub-Recipient shall retain records for audit findings and appeals which have not been resolved, the records shall be retained beyond the 3 year period as long as required for resolution of the issues raised by the audit or appeal.

If any litigation, claim, or audit is started before the expiration of the three-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. The three year retention period may be extended upon written notice by the State. Records for real property and equipment acquired with Federal funds must be retained for three years after final disposition. When records are transferred to or maintained by the Federal awarding agency or the State, the three-year retention requirement is not applicable to the Sub-Recipient. In the event Sub-Recipient must report program income after the period of performance, the retention period for the records pertaining to the earning of the program income starts from the end of Sub-Recipient's fiscal year in which the program income is earned. In the event the documents and their supporting records consist of indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable, the following applies: (1) If submitted for negotiation - If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the State) to form the basis for negotiation of the rate, then the three -year retention period for its supporting records starts from the date of such submission. (2) If not submitted for negotiation - If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the State) for negotiation purposes, then the three-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the Sub-Recipient's fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

The State, through any authorized representative, shall have access to and the right to examine and copy all records, books, papers or documents related to services rendered under this Agreement and shall have access to personnel of the Sub-Recipient for purposes of interview and discussion related to the records, books, papers and documents. State Proprietary Information, which shall include all information disclosed to the Sub-Recipient by the State, shall be retained in Sub-Recipient's secondary and backup systems and shall remain fully subject to the obligations of confidentiality stated herein until such information is erased or destroyed in accordance with Sub-Recipient's established record retention policies.

All payments to the Sub-Recipient by the State are subject to site review and audit as prescribed and carried out by the State. Any over payment under this Agreement shall be returned to the State within thirty days after written notification to the Sub-Recipient subject to applicable federal program appeal procedures, unless a written request for a repayment plan is approved by the State.

3. AUDIT REQUIREMENTS:

If Sub-Recipient expends \$750,000 or more in federal awards during the Sub-Recipient's fiscal year, the Sub-Recipient must have an audit conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, by an auditor approved by the Auditor General to perform the audit. On continuing audit engagements, the Auditor

General's approval should be obtained annually. Approval of an auditor must be obtained by forwarding a copy of the audit engagement letter to:

Department of Legislative Audit
A-133 Coordinator
427 South Chapelle
c/o 500 East Capitol
Pierre, SD 57501-5070

If the Sub-Recipient expends less than \$750,000 during any Sub-Recipient fiscal year, the State may perform a more limited program or performance audit related to the completion of the Agreement objects, the eligibility of services or costs, and adherence to Agreement provisions.

Audits shall be completed and filed with the Department of Legislative Audit by the end of the 9th month following end of the fiscal year being audited.

For either an entity-wide, independent financial audit or an audit under 2 CFR Part 200 Subpart F, the Sub-Recipient shall resolve all interim audit findings to the satisfaction of the auditor. The Sub-Recipient shall facilitate and aid any such reviews, examinations, agreed upon procedures etc., the State or its contractor(s) may perform.

Failure to complete audit(s) as required, including resolving interim audit findings, will result in the disallowance of audit costs as direct or indirect charges to programs. Additionally, a percentage of awards may be withheld, overhead costs may be disallowed, and/or awards may be suspended, until the audit is completely resolved.

The Sub-Recipient shall be responsible for payment of any and all audit exceptions which are identified by the State. The State may conduct an agreed upon procedures engagement as an audit strategy. The Sub-Recipient may be responsible for payment of any and all questioned costs, as defined in 2 C.F.R. 200.84, at the discretion of the State.

Notwithstanding any other condition of the Agreement, the cooperative audit resolution process applies, as appropriate. The books and records of the Sub-Recipient must be made available if needed and upon request at the Sub-Recipient's regular place of business for audit by personnel authorized by the State. The State and/or federal agency has the right to return to audit the program during performance under the grant or after close-out, and at any time during the record retention period, and to conduct recovery audits including the recovery of funds, as appropriate.

If applicable, Sub-Recipient agrees to comply in full with the administrative requirements and cost principles as outlined in OMB uniform administrative requirements, cost principles, and audit requirements for federal awards – 2CFR Part 200 (Uniform Administrative Requirements).

Tribal schools and other Tribal entities that do not submit their audits to SD Department of Legislative Audit must provide a copy of their audit report to the South Dakota Department of Education. Schools that are Tribally-operated under BIE contracts or grants are subject to the single audit requirements.

A copy of the audit should be sent to:
South Dakota Department of Education
Office of Grants Management
800 Governors Drive
Pierre, SD 57501-2235

4. SUB-RECIPIENT ATTESTATION

By signing this Agreement, Sub-Recipient attests to the following requirements as set forth in SDCL § 1-56-10:

(A) A conflict of interest policy is enforced within the recipient's or sub-recipient's organization;

(B) The Internal Revenue Service Form 990 has been filed, if applicable, in compliance with federal law, and is displayed immediately after filing on the recipient's or sub-recipient's website;

(C) An effective internal control system is employed by the recipient's or sub-recipient's organization; and

(D) If applicable, the recipient or sub-recipient is in compliance with the federal Single Audit Act, in compliance with § 4-11-2.1, and audits are displayed on the recipient's or sub-recipient's website.

Sub-Recipient further represents that any and all concerns or issues it had in complying with the foregoing attestations were provided to the State and resolved to their satisfaction prior to signing this Agreement.

In the event of a significant change in the conflict of interest policy, sub-recipient agrees to provide immediate notice of such change to the State, and provide a copy of the new conflict of interest policy. Sub-recipient understands that any change in the conflict of interest policy may result in a change in their monitoring or other performance requirements under the grant and expressly agrees to comply with those changes and to facilitate any additional monitoring as required by the State.

5. CLOSEOUT

- a. For purposes of this Agreement, "Date of Completion" shall mean the date when the Agreement expires pursuant to its terms or is terminated in accordance with paragraph two.
- b. The Sub-Recipient will refund to the State any cash advances.
- c. Whether or not audits were conducted during the Agreement term, a final financial and compliance audit may be initiated up to three years after the date the State approves the final financial report.
- d. If the final audit discloses an overpayment to the Sub-Recipient, the State may, at its option, either require the Sub-Recipient to repay the overpayment to the State or deduct the amount of overpayment from monies due the Sub-Recipient under this Agreement or under any other agreement between the Sub-Recipient and the State.
- e. The Sub-Recipient shall comply with the provisions of 2 CFR part 200, subpart D and USDA implementing regulations 2 CFR part 400 and part 415 concerning grant suspension, termination and closeout procedures.

B. STANDARD CLAUSES

6. ASSURANCE REQUIREMENTS:

The Sub-Recipient agrees to abide by all applicable provisions of the following: Byrd Anti Lobbying Amendment (31 USC 1352), Debarment and Suspension (Executive Orders 12549 and 12689 and 2 C.F.R. 180), Drug-Free Workplace, Executive Order 11246 Equal Employment Opportunity as amended by Executive Order 11375 and implementing regulations at 41 C.F.R. part 60, Title VI of the Civil Rights Act of 1964, Title VIII of the Civil Rights Act of 1968, Section 504 of the Rehabilitation Act of 1973, Title IX of the Education Amendments of 1972, Drug Abuse Office and Treatment Act of 1972, Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, Age Discrimination Act of 1975, Americans with Disabilities Act of 1990, Pro-Children Act of 1994, Hatch Act, Health Insurance Portability and Accountability Act (HIPAA) of 1996 as amended, Clean Air Act, Federal Water Pollution Control Act, Charitable Choice Provisions and Regulations, Equal Treatment for Faith-Based Religions at Title 28 Code of Federal Regulations Part 38, the Violence Against Women Reauthorization Act of 2013, American Recovery and Reinvestment Act of 2009, and Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708), as applicable; and any other nondiscrimination provision in the specific statute(s) under which application for Federal assistance is being made; and the requirements of any other nondiscrimination statute(s) which may apply to the award.

7. COST PRINCIPLES:

If applicable, Sub-Recipient agrees to comply in full with the administrative requirements and cost principles as outlined in OMB uniform administrative requirements, cost principles, and audit requirements for federal awards – 2CFR Part 200 (Uniform Administrative Requirements).

8. TERMINATION:

This Agreement may be terminated by the State in the event the Sub-Recipient fails to comply with any of the terms or conditions hereof, or the Sub-Recipient does not meet the requirements of the respective Federal program requirements (7 CFR 210, 215, 220, 225, 226, 240, 245, and 247) and Federal statutes and regulations that apply to the federal provisions of 2 CFR part 200, subpart D and USDA implementing regulations 2 CFR part 400 and part 415 concerning grant suspension, termination and closeout procedures. This Agreement may be terminated by either party hereto upon thirty (30) days written notice, unless otherwise specified in program regulation. In the event the Sub-Recipient breaches any of the terms or conditions hereof, this agreement may be terminated by the State for cause or convenience at any time, with or without notice (2CFR200 Appendix II(B)). Upon termination of this agreement, all accounts and payments shall be processed according to financial arrangements set forth herein for services rendered to date of termination.

9. FUNDING:

This Agreement depends upon the continued availability of appropriated funds and expenditure authority from the Legislature for this purpose. If for any reason the Legislature fails to appropriate funds or grant expenditure authority, or funds become unavailable by operation of the law or federal funds reduction, this Agreement will be terminated by the State. Termination for any of these reasons is not a default by the State nor does it give rise to a claim against the State.

10. ASSIGNMENT AND AMENDMENT:

This Agreement may not be assigned without the express prior written consent of the State. This Agreement may not be amended except in writing, which writing shall be expressly identified as a part hereof, and be signed by an authorized representative of each of the parties hereto.

11. CONTROLLING LAW:

This Agreement shall be governed by and construed in accordance with the laws of the State of South Dakota, without regard to any conflicts of law principles, decisional law, or statutory provision which would require or permit the application of another jurisdiction's substantive law. Venue for any lawsuit pertaining to or affecting this Agreement shall be in the Circuit Court, Sixth Judicial Circuit, Hughes County, South Dakota.

12. SUPERCESSION:

All other prior discussions, communications and representations concerning the subject matter of this Agreement are superseded by the terms of this Agreement, and except as specifically provided herein, this Agreement constitutes the entire agreement with respect to the subject matter hereof.

13. SEVERABILITY:

In the event that any provision of this Agreement shall be held unenforceable or invalid by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement, which shall remain in full force and effect.

14. NOTICE:

Any notice or other communication required under this Agreement shall be in writing and sent to the address set forth above. Notices shall be given by and to the Division being contracted with on behalf of the State, and by the Sub-Recipient, or such authorized designees as either party may from time to time designate in writing. Notices or communications to or between the parties shall be deemed to have been delivered when mailed by first class mail, provided that notice of default or termination shall be sent by registered or certified mail, or, if personally delivered, when received by such party.

15. SUBCONTRACTORS/SUB-SUB-RECIPIENTS:

The Sub-Recipient will not use subcontractors or other sub-recipients to perform work under this Agreement without the express prior written consent from the State. The State reserves the right to complete a risk assessment on any proposed sub-contractor or sub-recipient and to reject any person or entity presenting insufficient skills or inappropriate behavior.

The Sub-Recipient will include provisions in its subcontracts or sub-grants requiring its subcontractors and sub-recipients to comply with the applicable provisions of this Agreement, to indemnify the State, and to provide insurance coverage for the benefit of the State in a manner consistent with this Agreement. The Sub-Recipient will cause its subcontractors, sub-recipients, agents, and employees to comply with applicable federal, state and local laws, regulations, ordinances, guidelines, permits and requirements and will adopt such review and inspection procedures as are necessary to assure such compliance. The State, at its option, may require the vetting of any subcontractors and sub-recipients. The Sub-Recipient is required to assist in this process as needed.

16. STATE'S RIGHT TO REJECT

The State reserves the right to reject any person or entity from performing the work or services contemplated by this Agreement, who present insufficient skills or inappropriate behavior. Per 7CFR226.6(b)(1)(xviii) , each Sub-Recipient must submit information, at the time of initial application, sufficient to document that it is financially viable, is administratively capable of operating the Program in accordance with this part, and has internal controls in effect to ensure accountability. In addition, per 7CFR226.6(b)(2)(vii) each Sub-Recipient renewing their agreement must annually ensure continued compliance with the requirements for financial viability, administrative capability, and internal controls that are affective to ensure accountability.

17. CONFLICT OF INTEREST:

Sub-Recipient agrees to establish safeguards to prohibit any employee or other person from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain as contemplated by SDCL 5-18A-17 through 5-18A-17.6. Any potential conflict of interest must be disclosed in writing and approved, in writing, by the State. In the event of a conflict of interest, the Sub-Recipient expressly agrees to be bound by the conflict of interest resolution process set forth in SDCL § 5-18A-17 through 5-18A-17.6.

18. TERMS:

By accepting this Agreement, the Sub-Recipient assumes certain administrative and financial responsibilities. Failure to adhere to these responsibilities without prior written approval by the State shall be a violation of the terms of this Agreement, and the Agreement shall be subject to termination.

19. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY, AND VOLUNTARY EXCLUSION:

Sub-Recipient certifies, by signing this Agreement, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or any state or local government department or agency. Sub-Recipient further agrees that it will immediately notify the State if during the term of this Agreement it or its principals become subject to debarment, suspension or ineligibility from participating in transactions by the federal government, or by any state or local government department or agency.

C. AGENCY OR GRANT SPECIFIC CLAUSES:

20. PROPERTY MANAGEMENT STANDARDS:

The Sub-Recipient agrees to observe Federal Government uniform standards governing the utilization of property whose cost was charged to a project supported by a Federal grant.

21. TECHNICAL ASSISTANCE:

The State agrees to provide technical assistance regarding the State's rules, regulations and policies to the Sub-Recipient and to assist in the correction of problem areas identified by the State's monitoring activities.

22. LICENSING AND STANDARD COMPLIANCE:

The Sub-Recipient agrees to comply in full with all licensing and other standards required by Federal, State, County, City or Tribal statute, regulation or ordinance in which the service and/or care is provided for the duration of this agreement. The Sub-Recipient will maintain effective internal controls in managing the federal award. Liability resulting from noncompliance with licensing and other standards required by Federal, State, County, City or Tribal statute, regulation or ordinance or through the Sub-Recipient's failure to ensure the safety of all individuals served is assumed entirely by the Sub-Recipient.

23. WORK PRODUCT:

Sub-Recipient hereby acknowledges and agrees that all reports, plans, specifications, technical data, drawings, software system programs and documentation, procedures, files, operating instructions and procedures, source code(s) and documentation, including those necessary to upgrade and maintain the software program, state proprietary information, state data, end user data, and all information contained therein provided to the State by the Sub-Recipient in connection with its performance of service under this Agreement shall belong to and is the property of the State and will not be used in any way by the Sub-Recipient without the written consent of the State.

Paper, reports, forms, software programs, source code(s) and other materials which are a part of the work under this Agreement will not be copyrighted without written approval of the State. In the unlikely event that any copyright does not fully belong to the State, the State none the less reserves a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, and otherwise use, and to authorize others to use, any such work for government purposes.

Sub-Recipient agrees to return all information received from the State to State's custody upon the end of the term of this contract, unless otherwise agreed in a writing signed by both parties.

24. IT STANDARDS:

Any software or hardware provided under this agreement will comply with state standards which can be found at <http://bit.sd.gov/standards/>.

25. HOLD HARMLESS:

The Sub-Recipient agrees to hold harmless and indemnify the State of South Dakota, its officers, agents and employees, from and against any and all actions, suits, damages, liability or other proceedings which may arise as the result of performing services hereunder. This section does not require the Sub-Recipient to be responsible for or defend against claims or damages arising solely from errors or omissions of the State, its officers, agents or employees.

26. CONFIDENTIALITY OF INFORMATION:

For the purpose of the sub-paragraph, "State Proprietary Information" shall include all information disclosed to the Sub-Recipient by the State. Sub-Recipient acknowledges that it shall have a duty to not disclose any State Proprietary Information to any third person for any reason without the express written permission of a State officer or employee with authority to authorize the disclosure. Sub-Recipient shall not: (i) disclose any State Proprietary Information to any third person unless otherwise specifically allowed under this contract; (ii) make any use of State Proprietary Information except to exercise rights and perform obligations under this contract; (iii) make State Proprietary Information available to any of its employees, officers, agents or consultants except those who have agreed to obligations of confidentiality at least as strict as those set out in this contract and who have a need to know such information. Sub-Recipient is held to the same standard of care in guarding State Proprietary Information as it applies to its own confidential or proprietary information and materials of a similar nature, and no less than holding State Proprietary Information in the strictest confidence. Sub-Recipient shall protect confidentiality of the State's information from the time of receipt to the time that such information is either returned to the State or destroyed to the extent that it cannot be recalled or reproduced. State Proprietary Information shall not include information that (i) was in the public domain at the time it was disclosed to Sub-

Recipient; (ii) was known to Sub-Recipient without restriction at the time of disclosure from the State; (iii) that is disclosed with the prior written approval of State's officers or employees having authority to disclose such information; (iv) was independently developed by Sub-Recipient without the benefit or influence of the State's information; (v) becomes known to Sub-Recipient without restriction from a source not connected to the State of South Dakota. State's Proprietary Information shall include names, social security numbers, employer numbers, addresses and all other data about applicants, employers or other clients to whom the State provides services of any kind. Sub-Recipient understands that this information is confidential and protected under applicable State law at SDCL 1-27-1.5, modified by SDCL 1-27-1.6, SDCL 28-1-29, SDCL 28-1-32, and SDCL 28-1-68 as applicable federal regulation and agrees to immediately notify the State of the information disclosure, either intentionally or inadvertently. The parties mutually agree that neither of them shall disclose the contents of the agreement except as required by applicable law or as necessary to carry out the terms of the agreement or to enforce that party's rights under this agreement. Sub-Recipient acknowledges that the State and its agencies are public entities and thus are bound by South Dakota open meetings and open records laws. It is therefore not a breach of this agreement for the State to take any action that the State reasonably believes is necessary to comply with the South Dakota open records or open meetings laws, including but not limited to posting this Agreement on the State's website. If work assignment performed in the course of this Agreement required security requirements or clearance, the Sub-Recipient will be required to undergo investigation.

Sub-recipient acknowledges that the State shares general information, including performance information, about Sub-recipient among and between other State agencies upon request of such agencies for the purpose of making determinations of the risk involved with potential, subsequent grant awards and for other purposes. Sub-recipient expressly consents and agrees to such uses by the State.

27. If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the recipient or sub-recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or sub-recipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

D. AUTHORIZED SIGNATURE AND CERTIFICATION STATEMENT:

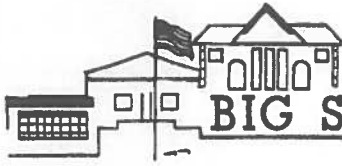
I hereby certify that all the information provided on the application for participation and the above is true and correct. I understand that this information is being given in connection with the receipt of federal funds and/or USDA Foods; that USDA and State officials may, for cause, verify information; and that deliberate misrepresentation will subject me to prosecution under applicable state and federal criminal statutes. By signing this agreement, I certify that I am authorized to make this agreement on behalf of the Sub-Recipient for the operation of the US Department of Agriculture programs as administered by the South Dakota Department of Education.

In witness hereto, the party signify their agreement by affixing their signature hereto.

Sub-Recipient Signature

Date

Print Name and Title



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

BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher J Folk, CEO/Business Manager
Shelley Haggerty, Principal/Counselor
Stacy Wollschlager, Administrative Assistant

2018FY Surplus Items to Declare May 15 2018

- Kitchen Salad Bar (black)
- 5 Promethean Board sets (include board, projector and hardware)
 - End of useful life and do not work properly. The boards have since been replaced with new per our tech fund.
- Custodial Cart
- Various items that have been in the old gymnasium for 7+ years include:
 - Various old chairs, desks, stands, tables, old kitchen equipment (such as old sink and old mixer), old cabinets, old wooden display case
 - Most/some of these items may have been declared surplus when they were placed in the old gymnasium 7+ years ago.