



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

# BIG STONE CITY SCHOOL DISTRICT 25-1

*“Educating all students for a lifetime of success!”*

## SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

May 18, 2020 at 6:30 PM

Location: School Cafeteria

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

Christopher Folk, CEO/Business Manager  
Shelley Haggerty, Principal/Counselor

Others in attendance (list): \_\_\_\_\_

1. **Call to order in Board Room and Establish Quorum.** Time: \_\_\_\_\_
2. **Roll Call** \_\_\_\_ Wiik \_\_\_\_ Westermeyer \_\_\_\_ VanLith \_\_\_\_ Rabe \_\_\_\_ Henrich
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 – per SDCL 13-7-30 an annual election will not be conducted because there was not a contested vacancy on the school board.
  - b. Principal Report or discussion
    1. 8<sup>th</sup> Grade Graduation Ceremony and Awards Night
    2. Distant Learning Plan – Committee created and meeting to be held
  - c. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions on the reports below.
    1. Revenue/Expenditure Summary Reports
    2. BSCS Board Report – Detail, Bills and BMO Pcard
      - a. Some invoices to highlight; Brian’s Glass, elementary transom door repair \$443.29, Conroy Electric, elementary transom door repair \$66.33, Milbank School 2020FY annual tuition \$69,153.60 general fund and \$23,559.38 special education, MRVE independent study for Ortonville high school student \$900, summer projects have started and various charges to the capital outlay fund, new fridge purchase for the kitchen and over half of the funds to buy came from FFVP grant \$829
    3. Payroll Register – Unitemized Report (current month)
    4. Balance Sheet
      - a. Learning Center Monthly Financial Overview

1. SBA Eco Disaster Loan/Grant- have not heard anything on this yet which makes me believe the school was not approved.
2. Payroll Protection Program (PPP) – was unable to apply as we are not a 501c3. There’s paper work ready to be sent into the Secretary of State’s office to see if the LLLC is able to become a 5013c to be eligible for the PPP. Cost is \$165
  - b. Rental agreement renewal pending, rental rate pending, \$200-\$500
5. Check Reconciliation Report
6. Manual Journal Entry Board Report
7. Legislative Update
  - a. Special session set for June 2020 is now being discussed to be moved to September 2020?, funding of 2% for public schools may not be available
8. 2020-2021 Preliminary Proposed Budget per SDCL 13-11-2 and presentation
  - 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. The 2020FY Budget to Actual will be presented and reviewed at next month’s board meeting.

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

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard.
  1. Approval and/or corrections of the minutes from previous meeting(s); April 20 2020 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, if applicable.
  5. Approval of the surplus of old school bookshelves, 3 qty.

**8. Discussion (Items listed below for discussion may be acted upon by the school board)**

- a. School Board Positions
- b. The procurement process has started once again for the food service department. The process should be finalized soon and an RFP will be sent to the newspaper for the northeast SD district schools. The plan will be for RFPs to be due back to the school by June 12<sup>th</sup>. The school board will approve our primary and secondary vendor for food service.
- c. Next school board meeting: Based on reorg meeting, third Monday of the month: June 15, 2020 (regular meeting) at 6:30pm in the cafeteria due to COVID-19 social distancing procedures

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	56,771.23	369,945.41
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	3,089.06
1140	UTILITY TAX	0.00	16,017.98
1190	PENALTIES AND INTEREST ON TAX	0.00	1,070.45
1313	TUITION OTHER LEAS OUT STATE	41,780.30	121,419.85
1510	INTEREST EARNED	1,423.19	4,642.84
1791	YEARBOOK SALES	0.00	140.00
1910	RENTALS	0.00	609.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,000.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	909.15
1990	OTHER	701.47	6,072.95
2110	COUNTY APPORTIONMENT	1,989.77	6,325.00
2200	REVENUE IN LIEU OF TAXES	0.00	106.38
3111	STATE AID	11,551.00	154,150.00
3112	STATE APPORTIONMENT	0.00	7,442.45
3114	BANK FRANCHISE TAX	0.00	13,840.32
3125	MENTOR TEACHERS	0.00	1,426.71
3900	OTHER STATE REVENUE	0.00	470.12
4151	OTHER STATE REV.	433.23	9,628.74
4153	TITLE IV REAP FLEX	0.00	10,000.00
4158	TITLE I PART A (84.010)	0.00	16,391.00
4159	TITLE II PART A REAP (84.367A)	0.00	2,387.00
4200	REVENUE IN LIEU OF TAXES	0.00	102.43
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	114,650.19	747,186.84
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	11,715.75	83,406.07
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	524.31
1190	PENALTIES AND INTEREST ON TAX	0.00	186.65
1990	OTHER	0.00	814.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	11,715.75	84,931.03
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	11,622.08	75,750.98
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	475.41
1190	PENALTIES AND INTEREST ON TAX	0.00	178.67
1313	TUITION OTHER LEAS OUT STATE	2,873.11	8,459.52
1973	MEDICAID INDIRECT ADM SERVICES	0.00	52.00
3121	EXCEPTIONAL CHILDREN-STATE AID	0.00	2,466.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	18,578.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	14,495.19	105,960.58
Fund 24	PENSION FUND		
1110	AD VALOREM TAXES	0.00	25.57
5110	OPERATING TRANSFERS IN	0.00	0.00
24	PENSION FUND	0.00	25.57

Revenue		Monthly Activity	Balance @ EOM
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	158.38	21,395.81
1620	SALES TO ADULTS	191.70	4,727.80
1670	LOCAL DONATIONS	1,064.45	1,064.45
1990	OTHER	156.48	3,994.44
4151	OTHER STATE REV.	0.00	4,664.00
4810	FEDERAL REIMBURSEMENT	4,765.10	28,532.97
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>6,336.11</u>	<u>64,379.47</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	62.50	8,144.00
1981	DAY CARE CENTER SERVICES	6,300.30	119,536.00
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	760.00	23,817.35
1990	OTHER	60.00	19,000.88
4810	FEDERAL REIMBURSEMENT	651.08	10,180.63
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>7,833.88</u>	<u>180,678.86</u>
Grand Total:		<u>155,031.12</u>	<u>1,183,162.35</u>

Big Stone City School District 25-1

### BSCS Expenditure Summary

05/14/2020 03:41 PM

Regular; Processing Month 04/2020; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 120,682.61	\$ 881,504.23
21	CAPITAL OUTLAY FUND	\$ 1,643.78	\$ 93,866.72
22	SPECIAL EDUCATION FUND	\$ 16,174.74	\$ 93,400.63
24	PENSION FUND	\$ 475.00	\$ 4,750.00
51	FOOD SERVICE FUND	\$ 9,139.89	\$ 72,026.97
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 22,847.89	\$ 229,081.40
Grand Total:		\$ 170,963.91	\$ 1,374,629.95

Per Bank Statement	Ending-	April 30, 2020	
MAIN Account			\$ 144,651.56
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 301,676.18
(11) ADV PYMT & (71) FLEX Account			\$ 10,105.02
(72) STUDENT COUNCIL Account			\$ 2,207.33

NOTE:

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
20-May-0001	BMO MASTERCARD	05/18/2020
(PCARD)		12.50 PCARDC Tristatewat WATER SERVICE
(PCARD)		260.00 PCARDC Ortonville Ind ADS POSITION AND E
(PCARD)		443.29 PCARDC Brians Glass Door ELEM WING TRANS
(PCARD)		459.38 PCARDC Lifetouch YEARBOOK
(PCARD)		163.26 PCARDC Centurylink TELEPHONE
(PCARD)		26.74 PCARDC AMAZON COVID-19 SUPPLIES
(PCARD)		465.90 PCARDC Dakota Appliance FS FRIDGE HALF F
(PCARD)		10.14 PCARDC HARTMANS CUSTODIAL
(PCARD)		114.60 PCARDC The Shop BUS OIL CHANGE & SERV
(PCARD)		170.55 PCARDC Waste Mgmt GARBAGE
(PCARD)		1,106.25 PCARDC RURAL SOLUTIONS TECHNOLOGY SERVIC
(PCARD)		730.84 PCARDC HARTMANS LIONPACK PROG
(PCARD)		112.69 PCARDC HARTMANS FFVP
(PCARD)		164.24 PCARDC Centurylink TELEPHONE
(PCARD)		106.36 PCARDC AMAZON COPY PAPER
(PCARD)		12.50 PCARDC Tristatewat WATER SERVICE
(PCARD)		40.61 PCARD4 Dollar General COVID-19 SUPPLIES
(PCARD)		20.00 PCARD4 Ten Seven Acres GR 1 VIRTUAL CLAS
(PCARD)		48.51 PCARD2 WALMART TEACHER APPREC SUPPLIES
(PCARD)		17.54 PCARD2 Runnings COVID-19 SUPPLIES
(PCARD)		14.69 PCARD2 WALMART TEACHER APPREC SUPPLIES
(PCARD)		15.77 PCARD2 Dollar General TEACHER APPREC SUP
(PCARD)		35.68 PCARD2 WALMART TEACHER APPREC SUPPLIES
(PCARD)		5.93 PCARD2 MACDADDYS TEACHER APPREC SUPPLIES
(PCARD)		34.04 PCARD2 Dollar General TEACHER APPREC SUP
(PCARD)		4.97 PCARD1 Runnings CUSTODIAL
(PCARD)		11.69 PCARD2 Runnings COVID-19 SUPPLIES

Vendor Name BMO MASTERCARD

4,608.67

5/1/2020 STMT CASH-WA DISTRIBUTING  
 (FOOD/CUSTODIAL SUPPLIES)

05/07/2020  
 788.55 FFVP

Vendor Name CASH-WA DISTRIBUTING

788.55

UTILITIES1-0113 CITY OF BIG STONE CITY  
 (UTILITIES - 1952 BUILDING)  
 (UTILITIES - 1952 BUILDING)

05/06/2020  
 293.17 ELECTRIC  
 39.86 WATER & SEWER CHARGES

UTILITIES2-0113 CITY OF BIG STONE CITY  
 (UTILITIES-1900)  
 (UTILITIES-1900)

05/06/2020  
 201.44 ELECTRIC  
 47.73 WATER & SEWER CHARGES

UTILITIES3-0113 CITY OF BIG STONE CITY

05/06/2020

Invoice Number	Vendor Name	Invoice Date
Description (UTILITIES - GYM) (UTILITIES - GYM)		Amount Detail Description 717.84 ELECTRIC 44.22 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	<hr/> 1,344.26
15344	CONROY ELECTRIC INC	04/28/2020
(MAINTENANCE & SUPPLIES)		66.33 ELEM TRANSOM DOOR REPAIR
Vendor Name	CONROY ELECTRIC INC	<hr/> 66.33
MAY 2020	GRANT COUNTY REVIEW	05/06/2020
(ADVERTISING) (ADVERTISING)		62.33 APRIL 20 2020 SCHOOL BOARD PROCEEDINGS 24.50 GR K AND 4 TEACHER AD
Vendor Name	GRANT COUNTY REVIEW	<hr/> 86.83
MAY 2020	HENNINGS, STACY	04/28/2020
(REIMBURSEMENT)		169.55 TEACHER APPREC WEEK ITEMS
Vendor Name	HENNINGS, STACY	<hr/> 169.55
2020FY TUITION	MILBANK SCHOOL DISTRICT	05/06/2020
(TUITION BILLING)		69,153.60 2020FY GENERAL TUITION
Vendor Name	MILBANK SCHOOL DISTRICT	<hr/> 69,153.60
20-70	MINNESOTA RIVER VALLEY EDUCATION DISTRICT	05/12/2020
(INDEPENDENT STUDY CREDITS)		720.00 INDEPENDENT STUDY CREDITS; 2 CREDITS
20-71	MINNESOTA RIVER VALLEY EDUCATION DISTRICT	05/12/2020
(INDEPENDENT STUDY CREDITS)		180.00 INDEPENDENT STUDY CREDIT; HALF CREDIT
Vendor Name	MINNESOTA RIVER VALLEY EDUCATION DISTRICT	<hr/> 900.00
MAY 2020-0001	NORTHWESTERN ENERGY	05/06/2020
(UTILITIES - NATGAS)		644.01 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 644.01
MAY 2020	PRAIRIE FIVE RIDES	04/28/2020
(TRANSPORTATION)		89.00 89 RIDES FOR MARCH 2020
Vendor Name	PRAIRIE FIVE RIDES	<hr/> 89.00

05/13/2020 03:39 PM

Unposted; Batch Description MAY 18 2020 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

APRIL 2020 SD DEPARTMENT OF HEALTH

04/28/2020

(HEALTH SERVICES)

147.25 NURSE SERVICES

(HEALTH SERVICES)

147.25 NURSE SERVICES

Vendor Name SD DEPARTMENT OF HEALTH

294.50

Fund Number 10

78,145.30

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

20-May-0001 BMO MASTERCARD

05/18/2020

(PCARD)

1,493.20 PCARDC Hillyard SUMMER CO PROJ FLOORING

(PCARD)

86.79 PCARDC Runnings CO PAINT PROJ

(PCARD)

400.30 PCARDC Century Business USAGE

(PCARD)

152.28 PCARDC Century Business MONTHLY BASE CHA

(PCARD)

219.88 PCARD1 Whetstone Home Center CO PAINT PR

(PCARD)

104.62 PCARD1 Whetstone Home Center CO PAINT PR

(PCARD)

219.57 PCARD1 Whetstone Home Center CO PAINT PR

Vendor Name BMO MASTERCARD

2,676.64

Fund Number 21

2,676.64

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

2020FY TUITION MILBANK SCHOOL DISTRICT

05/06/2020

(TUITION BILLING)

23,559.38 2020FY SPECIAL ED TUITION

Vendor Name MILBANK SCHOOL DISTRICT

23,559.38

Fund Number 22

23,559.38

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

MAY 2020 ANDERSON, ARLO

04/28/2020

(SCHOOL HELP)

405.00 COVID-19 SUB HELP

Vendor Name ANDERSON, ARLO

405.00

20-May-0001 BMO MASTERCARD

05/18/2020

(PCARD)

21.30 PCARD6 Family Dollar FS COVID-19 SUPPLIE

(PCARD)

34.08 PCARD6 Dollar General FS COVID-19 SUPPLI

(PCARD)

46.35 PCARD6 Hy-Vee SCHOOL FOOD

(PCARD)

94.50 PCARD6 WALMART SCHOOL FOOD

(PCARD)

39.63 PCARD6 Hy-Vee SCHOOL FOOD

(PCARD)

64.25 PCARD6 WALMART SCHOOL FOOD

(PCARD)

51.52 PCARD6 BERENS SCHOOL FOOD

(PCARD)

31.25 PCARD6 WALMART SCHOOL FOOD

(PCARD)

42.60 PCARD6 Family Dollar FS COVID-19 SUPPLIE

(PCARD)

20.13 PCARD6 Hy-Vee SCHOOL FOOD

(PCARD)

6.24 PCARD6 WALMART FS COVID-19 SUPPLIES



Invoice Number	Vendor Name	Invoice Date
(PCARD)		30.28 PCARD6 BERENS SCHOOL FOOD
(PCARD)		81.07 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)		3.99 PCARD6 Hy-Vee FS COVID-19 SUPPLIES
(PCARD)		41.94 PCARD6 BERENS SCHOOL FOOD
(PCARD)		6.82 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)		363.10 PCARDC Dakota Appliance FS FRIDGE HALF F
(PCARD)		3.14 PCARDC HARTMANS KITCHEN SUPPLIES
(PCARD)		512.36 PCARDC HARTMANS SCHOOL FOOD
(PCARD)		21.29 PCARD6 MENARDS STEAMER CORD REPLACED
(PCARD)		85.62 PCARD6 WALMART SCHOOL FOOD
Vendor Name	BMO MASTERCARD	<u>1,601.46</u>

5/1/2020 STMT	CASH-WA DISTRIBUTING	05/07/2020
(FOOD/CUSTODIAL SUPPLIES)		1,302.78 SCHOOL FOOD
(FOOD/CUSTODIAL SUPPLIES)		346.17 COVID-19 SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING	<u>1,648.95</u>

LVL 3 CERT	SNA	04/28/2020
(FOOD SERVICE CERTIFICATION)		15.00 LVL 3 CERT (S ANDERSON)
Vendor Name	SNA	<u>15.00</u>

20 009501	SOUTH DAKOTA DEPT OF EDUCATION	04/28/2020
(COMMODITIES)		180.46 COMMODITIES
20 009601	SOUTH DAKOTA DEPT OF EDUCATION	05/07/2020
(COMMODITIES)		66.84 COMMODITIES
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION	<u>247.30</u>

Fund Number	51	<u>3,917.71</u>
Checking Account ID	1	Fund Number 53
		PRESCHOOL/OST/LITTLE LIONS FUND

20-May-0001	BMO MASTERCARD	05/18/2020
(PCARD)		6.66 PCARD3 AMAZON LLLC SUMMER SUPPLIES
(PCARD)		14.89 PCARD3 AMAZON LLLC SUMMER SUPPLIES
(PCARD)		7.44 PCARD3 AMAZON LLLC SUMMER SUPPLIES
(PCARD)		13.16 PCARD3 AMAZON LLLC SUMMER SUPPLIES
(PCARD)		41.87 PCARD3 AMAZON LLLC SUMMER SUPPLIES
(PCARD)		39.29 PCARDC Midco LLLC TELEPHONE
(PCARD)		210.94 PCARDC HARTMANS LLLC CACFP
(PCARD)		60.84 PCARDC HARTMANS PREK SUPPLIES
(PCARD)		39.00 PCARDC Midco LLLC TELEPHONE
(PCARD)		562.35 PCARDC Lakeshore Learning IF GRANT - OST
(PCARD)		667.33 PCARDC HARTMANS LLLC CACFP

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Vendor Name	BMO MASTERCARD	
		<hr/> 1,663.77
4/28/2020 STMT CASH-WA DISTRIBUTING (FOOD/CUSTODIAL SUPPLIES)		04/28/2020 718.01 CACFP - FOOD PURCH; MARCH 2020
Vendor Name	CASH-WA DISTRIBUTING	
		<hr/> 718.01
UTILITIES -0010 CITY OF BIG STONE CITY (UTILITIES) (UTILITIES)		05/06/2020 60.00 MAR 2020 ELECTRICAL 34.50 MAR 2020 WATER SEWER
Vendor Name	CITY OF BIG STONE CITY	
		<hr/> 94.50
MAY 2020 L- 0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	05/06/2020 39.41 LLLC HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	
		<hr/> 39.41
Fund Number	53	<hr/> 2,515.69
Checking Account ID	1	<hr/> 110,814.72

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
<b>Checking Account ID: 1</b>												
ADELAMY	ADELMAN, AMY											
												1,147.09
	GROSS:	1,292.04	1,292.04	0.00	1,292.04	1,292.04	1,972.11	1,972.11	1,972.11	1,853.78		
1,972.11	EMPLOYEE:	(30.04)	(16.07)	0.00	(80.11)	(18.73)	(118.33)				(561.74)	0.00
	EMPLOYER:				80.11	18.73	118.33	0.00	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY											
	GROSS:	1,533.46	0.00	0.00	1,533.46	1,533.46	2,206.11	2,206.11	2,206.11	2,073.74		1,104.94
2,206.11	EMPLOYEE:	(107.24)	0.00	0.00	(95.07)	(22.24)	(132.37)				(744.25)	0.00
	EMPLOYER:				95.07	22.24	132.37	0.00	0.00	0.00	476.20	0.00
BERDRAC	BERDAN, RACHEL											
	GROSS:	2,850.35	2,850.35	0.00	2,850.35	2,850.35	3,032.29	3,032.29	3,032.29	2,850.35		2,311.79
3,032.29	EMPLOYEE:	(190.13)	(99.44)	0.00	(176.72)	(41.33)	(181.94)				(30.94)	0.00
	EMPLOYER:				176.72	41.33	181.94	0.00	0.00	0.00	1.20	0.00
BOOGCHE	BOOGAARD, CHERYL											
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	475.00	0.00
COLVFAI	COLVIN, FAITH											
	GROSS:	362.50	0.00	0.00	362.50	362.50	0.00	362.50	362.50	362.50		334.76
362.50	EMPLOYEE:	0.00	0.00	0.00	(22.46)	(5.26)	0.00				0.00	0.00
	EMPLOYER:				22.48	5.26	0.00	0.00	0.00	0.00	0.00	0.00
COOPNIC	COOPER, NICHOLE M											
	GROSS:	2,903.08	0.00	0.00	2,903.08	2,903.08	3,185.19	3,185.19	3,185.19	2,994.08		2,457.84
3,185.19	EMPLOYEE:	(155.31)	0.00	0.00	(179.99)	(42.09)	(191.11)				(158.85)	0.00
	EMPLOYER:				179.99	42.09	191.11	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
	GROSS:	2,771.02	2,771.02	0.00	2,771.02	2,771.02	3,313.20	3,313.20	3,313.20	3,114.41		2,251.51
3,313.20	EMPLOYEE:	(180.61)	(95.20)	0.00	(171.80)	(40.18)	(198.79)				(375.11)	0.00
	EMPLOYER:				171.80	40.18	198.79	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
	GROSS:	5,427.29	0.00	0.00	5,761.29	5,761.29	6,235.42	5,901.42	5,901.42	5,527.29		4,509.19
6,235.42	EMPLOYEE:	(327.36)	0.00	0.00	(357.20)	(83.54)	(524.13)				(334.00)	0.00
	EMPLOYER:				357.20	83.54	574.13	0.00	0.00	0.00	5.05	0.00
HAGGSHE	HAGGERTY, SHELLEY											
	GROSS:	4,614.49	0.00	0.00	4,614.49	4,614.49	5,300.03	5,300.03	5,300.03	4,982.03		3,777.41
5,300.03	EMPLOYEE:	(437.02)	0.00	0.00	(286.10)	(66.91)	(318.00)				(414.59)	0.00
	EMPLOYER:				286.10	66.91	318.00	0.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN											
	GROSS:	846.00	0.00	0.00	846.00	846.00	900.00	900.00	900.00	846.00		764.18
900.00	EMPLOYEE:	(17.10)	0.00	0.00	(52.45)	(12.27)	(54.00)				0.00	0.00
	EMPLOYER:				52.45	12.27	54.00	0.00	0.00	0.00	1.20	0.00
HENNSTA	HENNINGS, STACY											
	GROSS:	1,516.96	0.00	0.00	1,516.96	1,516.96	1,687.56	1,687.56	1,687.56	1,586.31		1,348.38
1,687.56	EMPLOYEE:	(52.53)	0.00	0.00	(94.05)	(22.00)	(101.25)				(69.35)	0.00
	EMPLOYER:				94.05	22.00	101.25	0.00	0.00	0.00	1.20	0.00

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing  
 Month 05/2020

	<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>
HENRHIL	HENRICH, HILLARY											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,804.24
	GROSS:	3,399.83	3,399.83	0.00	3,566.83	3,566.83	3,824.18	3,665.57	3,832.57	3,436.12		
3,832.57	EMPLOYEE:	(213.06)	(109.67)	0.00	(221.14)	(51.72)	(229.45)				(203.29)	0.00
	EMPLOYER:				221.14	51.72	229.45	0.00	0.00	0.00	5.70	0.00
JULIERI	JULIUS, ERIN											
												2,432.19
	GROSS:	2,905.69	0.00	0.00	2,905.69	2,905.69	3,580.63	3,580.63	3,580.63	3,365.79		
3,580.63	EMPLOYEE:	(251.22)	0.00	0.00	(180.15)	(42.13)	(214.84)				(460.10)	0.00
	EMPLOYER:				180.15	42.13	214.84	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
												69.09
	GROSS:	74.81	0.00	0.00	74.81	74.81	4,015.76	4,015.76	4,015.76	3,774.81		
4,015.76	EMPLOYEE:	0.00	0.00	0.00	(4.64)	(1.08)	(3,940.95)				0.00	0.00
	EMPLOYER:				4.64	1.08	240.95	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
												3,489.15
	GROSS:	4,190.71	0.00	0.00	4,190.71	4,190.71	4,458.20	4,458.20	4,458.20	4,190.71		
4,458.20	EMPLOYEE:	(350.97)	0.00	0.00	(259.82)	(60.77)	(267.49)				(30.00)	0.00
	EMPLOYER:				259.82	60.77	267.49	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,818.97
	GROSS:	2,142.52	0.00	0.00	2,142.52	2,142.52	2,725.60	2,725.60	2,725.60	2,562.06		
2,725.60	EMPLOYEE:	(159.64)	0.00	0.00	(132.84)	(31.07)	(163.54)				(419.54)	0.00
	EMPLOYER:				132.84	31.07	163.54	0.00	0.00	0.00	476.20	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,608.80
	GROSS:	3,330.50	0.00	0.00	3,450.50	3,450.50	3,711.68	3,711.68	3,711.68	3,368.98		
3,711.68	EMPLOYEE:	(447.74)	0.00	0.00	(213.93)	(50.03)	(222.70)				(168.48)	0.00
	EMPLOYER:				213.93	50.03	222.70	0.00	0.00	0.00	5.05	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,086.29
	GROSS:	1,176.28	1,176.28	0.00	1,176.28	1,176.28	1,251.36	1,251.36	1,251.36	1,176.28		
1,251.36	EMPLOYEE:	0.00	0.00	0.00	(72.93)	(17.06)	(75.08)				0.00	0.00
	EMPLOYER:				72.93	17.06	75.08	0.00	0.00	0.00	1.20	0.00
RABIKRI	RABINE, KRISTINA E											
												2,873.00
	GROSS:	3,507.83	0.00	0.00	3,507.83	3,507.83	3,731.73	3,731.73	3,731.73	3,507.83		
3,731.73	EMPLOYEE:	(366.48)	0.00	0.00	(217.49)	(50.86)	(223.90)				0.00	0.00
	EMPLOYER:				217.49	50.86	223.90	0.00	0.00	0.00	1.20	0.00
RADEKEN	RADEMACHER, KENDRA											
												2,390.92
	GROSS:	2,914.59	2,914.59	0.00	2,914.59	2,914.59	3,100.63	3,100.63	3,100.63	2,914.59		
3,100.63	EMPLOYEE:	(197.83)	(102.86)	0.00	(180.70)	(42.26)	(186.04)				0.00	0.00
	EMPLOYER:				180.70	42.26	186.04	0.00	0.00	0.00	1.20	0.00
RAFFAMY	RAFFETY, AMY											
												0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	1.20	0.00
ROBEAUT	ROBERTS, AUTUMN											
												656.31
	GROSS:	789.22	789.22	0.00	789.22	789.22	839.60	839.60	839.60	789.22		
839.60	EMPLOYEE:	(47.26)	(25.28)	0.00	(48.93)	(11.44)	(50.38)				0.00	0.00
	EMPLOYER:				48.93	11.44	50.38	0.00	0.00	0.00	1.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
ROEKRI	ROE, KRISTIN											
												2,531.23
	GROSS:	3,101.68	3,101.68	0.00	3,101.68	3,101.68	3,716.11	3,716.11	3,716.11	3,493.14		
3,716.11	EMPLOYEE:	(220.29)	(112.89)	0.00	(192.30)	(44.97)	(222.97)				(391.46)	0.00
	EMPLOYER:				192.30	44.97	222.97	0.00	0.00	0.00	476.20	0.00
STOEASH	STOEL, ASHLEY											
												2,730.24
	GROSS:	3,381.29	3,381.29	0.00	3,381.29	3,381.29	3,616.62	3,616.62	3,616.62	3,399.62		
3,616.62	EMPLOYEE:	(265.30)	(127.08)	0.00	(209.64)	(49.03)	(217.00)				(18.33)	0.00
	EMPLOYER:				209.64	49.03	217.00	0.00	0.00	0.00	1.20	0.00
SWEZBEC	SWEZEY, BECKY											
												455.74
	GROSS:	493.50	0.00	0.00	493.50	493.50	525.00	525.00	525.00	493.50		
525.00	EMPLOYEE:	0.00	0.00	0.00	(30.60)	(7.16)	(31.50)				0.00	0.00
	EMPLOYER:				30.60	7.16	31.50	0.00	0.00	0.00	1.20	0.00
TAYLELI	TAYLOR, ELIZABETH											
												789.47
	GROSS:	906.81	0.00	0.00	906.81	906.81	964.69	964.69	964.69	906.81		
964.69	EMPLOYEE:	0.00	0.00	0.00	(56.22)	(13.15)	(57.88)				(47.97)	0.00
	EMPLOYER:				56.22	13.15	57.88	0.00	0.00	0.00	1.20	0.00
TRAURUT	TRAUTNER, RUTH											
												1,033.90
	GROSS:	1,173.53	0.00	0.00	1,173.53	1,173.53	1,292.42	1,292.42	1,292.42	1,214.87		
1,292.42	EMPLOYEE:	(49.85)	0.00	0.00	(72.76)	(17.02)	(77.55)				(41.34)	0.00
	EMPLOYER:				72.76	17.02	77.55	0.00	0.00	0.00	1.20	0.00
VOELHET	VOELTZ, HETHER											
												2,368.10
	GROSS:	2,580.83	0.00	0.00	2,780.83	2,780.83	2,958.33	2,758.33	2,758.33	2,580.83		
2,958.33	EMPLOYEE:	0.00	0.00	0.00	(172.41)	(40.32)	(177.50)				(200.00)	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	5.05	0.00
WESTSUE	WESTERMEYER, SUE											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY											
												599.57
	GROSS:	689.63	0.00	0.00	689.63	689.63	733.65	733.65	733.65	689.63		
733.65	EMPLOYEE:	(37.30)	0.00	0.00	(42.76)	(10.00)	(44.02)				0.00	0.00
	EMPLOYER:				42.76	10.00	44.02	0.00	0.00	0.00	1.20	0.00
<b>Subtotal:</b>					<b>Female: 31</b>	<b>Male: 2</b>	<b>Total: 33</b>		<b>Net:</b>		<b>50,855.12</b>	
	GROSS:	60,996.44	21,676.30	0.00	61,817.44	61,817.44	72,878.10	72,667.99	72,834.99	68,175.28		
73,368.99	EMPLOYEE:	(4,104.28)	(688.51)	0.00	(3,832.67)	(896.36)	(8,322.71)				(4,669.34)	0.00
	EMPLOYER:				3,832.67	896.36	4,572.71	0.00	0.00	0.00	3,135.95	0.00

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<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>Fund Balance</u>				
00 509	OTHER LONG-TERM LIABILITIES	7,206.52	0.00	7,206.52
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,206.52)	0.00	(7,206.52)
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH	(8,389.70)	(7,454.72)	(15,844.42)
10 110	TAXES RECEIVABLE - CURRENT	378,584.80	(51,679.81)	326,904.99
10 112	TAXES RECEIVABLE - DELINQUENT	5,440.81	0.00	5,440.81
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	16,017.98	0.00	16,017.98
10 180	INVESTMENTS	300,253.88	1,422.30	301,676.18
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>695,900.77</u>	<u>(57,712.23)</u>	<u>638,188.54</u>
Total Assets and Deferred Outflows of Resources:		<u>695,900.77</u>	<u>(57,712.23)</u>	<u>638,188.54</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	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
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	178,773.72	(51,679.81)	127,093.91
10 553	TAXES LEVIED FOR FUTURE PERIODS	277,084.82	0.00	277,084.82
	Current Liabilities Subtotal:	<u>455,274.16</u>	<u>(51,679.81)</u>	<u>403,594.35</u>
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	236,633.61	(6,032.42)	230,601.19
	Fund Balance Subtotal:	<u>240,626.61</u>	<u>(6,032.42)</u>	<u>234,594.19</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>695,900.77</u>	<u>(57,712.23)</u>	<u>638,188.54</u>

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11	IMPREST FUND - ADV PYMT ACCT			
<u>Current Assets</u>				
11 101	CASH	2,602.45	(20.00)	2,582.45
	Current Assets Subtotal:	<u>2,602.45</u>	<u>(20.00)</u>	<u>2,582.45</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>2,602.45</u>	<u>(20.00)</u>	<u>2,582.45</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,602.45	(20.00)	2,582.45
	Fund Balance Subtotal:	<u>2,602.45</u>	<u>(20.00)</u>	<u>2,582.45</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>2,602.45</u>	<u>(20.00)</u>	<u>2,582.45</u>



Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	136,986.15	10,071.97	147,058.12
21 110	TAXES RECEIVABLE - CURRENT	133,801.55	(11,673.51)	122,128.04
21 112	TAXES RECEIVABLE - DELINQUENT	1,714.23	0.00	1,714.23
	Current Assets Subtotal:	272,501.93	(1,601.54)	270,900.39
<b>Total Assets and Deferred Outflows of Resources:</b>		272,501.93	(1,601.54)	270,900.39
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	72,533.21	(11,673.51)	60,859.70
21 553	TAXES LEVIED FOR FUTURE PERIODS	77,661.66	0.00	77,661.66
	Current Liabilities Subtotal:	150,194.87	(11,673.51)	138,521.36
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	122,307.06	10,071.97	132,379.03
	Fund Balance Subtotal:	122,307.06	10,071.97	132,379.03
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		272,501.93	(1,601.54)	270,900.39

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	50,227.75	(1,679.55)	48,548.20
22 110	TAXES RECEIVABLE - CURRENT	128,574.40	(11,575.75)	116,998.65
22 112	TAXES RECEIVABLE - DELINQUENT	1,947.45	0.00	1,947.45
	Current Assets Subtotal:	<u>180,749.60</u>	<u>(13,255.30)</u>	<u>167,494.30</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>180,749.60</u>	<u>(13,255.30)</u>	<u>167,494.30</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	69,456.00	(11,575.75)	57,880.25
22 553	TAXES LEVIED FOR FUTURE PERIODS	73,974.77	0.00	73,974.77
	Current Liabilities Subtotal:	<u>143,427.74</u>	<u>(11,575.75)</u>	<u>131,851.99</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	37,321.86	(1,679.55)	35,642.31
	Fund Balance Subtotal:	<u>37,321.86</u>	<u>(1,679.55)</u>	<u>35,642.31</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>180,749.60</u>	<u>(13,255.30)</u>	<u>167,494.30</u>

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 24 PENSION FUND</b>				
<u>Current Assets</u>				
24 101	CASH	14,207.45	(475.00)	13,732.45
24 112	TAXES RECEIVABLE - DELINQUENT	55.29	0.00	55.29
Current Assets Subtotal:		14,262.74	(475.00)	13,787.74
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>14,262.74</b>	<b>(475.00)</b>	<b>13,787.74</b>
<u>Current Liabilities</u>				
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	55.29	0.00	55.29
Current Liabilities Subtotal:		55.29	0.00	55.29
<u>Fund Balance</u>				
24 725	RESTRICTED FUND BALANCE - PENSION	14,207.45	(475.00)	13,732.45
Fund Balance Subtotal:		14,207.45	(475.00)	13,732.45
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>14,262.74</b>	<b>(475.00)</b>	<b>13,787.74</b>

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH	(4,843.69)	(2,803.78)	(7,647.47)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,320.90	0.00	1,320.90
51 171	INVENTORY-STORES PURCH FOR RES	2,789.44	0.00	2,789.44
51 172	INVENTORY OF DONATED FOOD	3,390.10	0.00	3,390.10
	Current Assets Subtotal:	<u>2,656.75</u>	<u>(2,803.78)</u>	<u>(147.03)</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	79,613.61	0.00	79,613.61
51 208	ACCUM DEPRECIATION-LOCAL	(47,088.23)	0.00	(47,088.23)
	Long-term Assets Subtotal:	<u>32,525.38</u>	<u>0.00</u>	<u>32,525.38</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	47.10	0.00	47.10
	Other Assets Subtotal:	<u>47.10</u>	<u>0.00</u>	<u>47.10</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	16,786.52	0.00	16,786.52
	Deferred Outflows of Resources Subtotal:	<u>16,786.52</u>	<u>0.00</u>	<u>16,786.52</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>52,015.75</u>	<u>(2,803.78)</u>	<u>49,211.97</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE-AFLAC	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE-NPIP	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	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	0.03	0.00	0.03
	Current Liabilities Subtotal:	<u>0.03</u>	<u>0.00</u>	<u>0.03</u>
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	4,547.87	0.00	4,547.87
	Deferred Inflows of Resources Subtotal:	<u>4,547.87</u>	<u>0.00</u>	<u>4,547.87</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58
51 708	UNDESIGNATED FUND BALANCE	39,302.27	(3,868.23)	35,434.04
51 760	FUND BALANCE - UNASSIGNED	0.00	1,064.45	1,064.45

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Fund Balance Subtotal:	47,467.85	(2,803.78)	44,664.07
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<b>52,015.75</b>	<b>(2,803.78)</b>	<b>49,211.97</b>

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH	(33,589.83)	(15,014.01)	(48,603.84)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(33,589.83)</u>	<u>(15,014.01)</u>	<u>(48,603.84)</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	156.41	0.00	156.41
	Other Assets Subtotal:	<u>156.41</u>	<u>0.00</u>	<u>156.41</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	55,751.84	0.00	55,751.84
	Deferred Outflows of Resources Subtotal:	<u>55,751.84</u>	<u>0.00</u>	<u>55,751.84</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>22,318.42</u>	<u>(15,014.01)</u>	<u>7,304.41</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
53 453 015	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	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>6.07</u>	<u>0.00</u>	<u>6.07</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	15,104.50	0.00	15,104.50
	Deferred Inflows of Resources Subtotal:	<u>15,104.50</u>	<u>0.00</u>	<u>15,104.50</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	7,207.85	(15,014.01)	(7,806.16)
	Fund Balance Subtotal:	<u>7,207.85</u>	<u>(15,014.01)</u>	<u>(7,806.16)</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>22,318.42</u>	<u>(15,014.01)</u>	<u>7,304.41</u>

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<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	6,856.44	666.13	7,522.57
	Current Assets Subtotal:	<u>6,856.44</u>	<u>666.13</u>	<u>7,522.57</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>6,856.44</u>	<u>666.13</u>	<u>7,522.57</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,856.44	666.13	7,522.57
	Fund Balance Subtotal:	<u>6,856.44</u>	<u>666.13</u>	<u>7,522.57</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>6,856.44</u>	<u>666.13</u>	<u>7,522.57</u>

Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<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	2,207.33	0.00	2,207.33
	Current Assets Subtotal:	<u>2,207.33</u>	<u>0.00</u>	<u>2,207.33</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u><u>2,207.33</u></u>	<u><u>0.00</u></u>	<u><u>2,207.33</u></u>
	<u>Fund Balance</u>			
72 704 005	FUND BALANCE - UNDESIGNATED	2,207.33	0.00	2,207.33
	Fund Balance Subtotal:	<u>2,207.33</u>	<u>0.00</u>	<u>2,207.33</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u><u>2,207.33</u></u>	<u><u>0.00</u></u>	<u><u>2,207.33</u></u>



Annual; Processing Month 04/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS</b>				
<u>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	90,898.30	0.00	90,898.30
90 204	EQUIPMENT - LOCAL	176,637.00	0.00	176,637.00
	Long-term Assets Subtotal:	1,085,896.00	0.00	1,085,896.00
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>1,085,896.00</b>	<b>0.00</b>	<b>1,085,896.00</b>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	826,873.00	0.00	826,873.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	259,023.00	0.00	259,023.00
	Fund Balance Subtotal:	1,085,896.00	0.00	1,085,896.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>1,085,896.00</b>	<b>0.00</b>	<b>1,085,896.00</b>

Batch Description: APRIL 30 2020 CHECK RECONCILIATION  
Checking Account: 1

Processing Month: 04/2020

BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	04/30/2020	144,651.56

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
529	HORACE MANN LIFE INSURANCE CO	04/01/2020	190.74
	Total:		<u>190.74</u>

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36530	HETHER VOELTZ	02/17/2020	16.84
36544	SHELLY ANDERSON	03/16/2020	9.99
36569	AFLAC	04/01/2020	1,124.16
36572	NORTHERN PLAINS INSURANCE POOL	04/01/2020	5,539.32
36573	SANFORD HEALTH FLEX PLAN	04/01/2020	15.40
36578	ARLO ANDERSON	04/20/2020	305.00
36579	SHELLY ANDERSON	04/20/2020	25.10
36587	KARLA KASTRUP	04/20/2020	59.00
36588	ANNE LESTER	04/20/2020	22.97
36589	MILBANK SCHOOL DISTRICT	04/20/2020	100.00
	Total:		<u>7,217.78</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
144,651.56	(7,408.52)	137,243.04	137,243.04

Cleared Automatic Payment Total:	27,003.31
Cleared Checks Total:	77,988.57
Cleared Direct Deposit Total:	(59,662.80)
Cleared Void Total:	
Cleared Deposit Total:	153,608.82
Cleared Manual Journal Entries Total:	(600.42)
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

4/30/2020

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 101	4/8/2020	MJ20-041		600.42	1QTR 2020 SD UI TAX
10 1111 000 250	4/8/2020	MJ20-041	600.42		1QTR 2020 SD UI TAX
10 551	4/20/2020	MJ20-042	42,214.83		GRANT COUNTY MARCH 2020 APPORTIONMENT
10 110	4/20/2020	MJ20-042		42,214.83	GRANT COUNTY MARCH 2020 APPORTIONMENT
21 551	4/20/2020	MJ20-042	7,521.07		GRANT COUNTY MARCH 2020 APPORTIONMENT
21 110	4/20/2020	MJ20-042		7,521.07	GRANT COUNTY MARCH 2020 APPORTIONMENT
22 551	4/20/2020	MJ20-042	7,461.12		GRANT COUNTY MARCH 2020 APPORTIONMENT
22 110	4/20/2020	MJ20-042		7,461.12	GRANT COUNTY MARCH 2020 APPORTIONMENT
10 551	4/20/2020	MJ20-042	9,464.98		ROBERTS COUNTY MARCH 2020 APPORTIONMENT
10 110	4/20/2020	MJ20-042		9,464.98	ROBERTS COUNTY MARCH 2020 APPORTIONMENT
21 551	4/20/2020	MJ20-042	4,152.44		ROBERTS COUNTY MARCH 2020 APPORTIONMENT
21 110	4/20/2020	MJ20-042		4,152.44	ROBERTS COUNTY MARCH 2020 APPORTIONMENT
22 551	4/20/2020	MJ20-042	4,114.63		ROBERTS COUNTY MARCH 2020 APPORTIONMENT
22 110	4/20/2020	MJ20-042		4,114.63	ROBERTS COUNTY MARCH 2020 APPORTIONMENT
11 101	4/30/2020	MJ20-027		20.00	ADV PYMT CKS
11 1190 000 479 011	4/30/2020	MJ20-027	20.00		ADV PYMT CKS
71 101	4/30/2020	MJ20-027		479.11	FLEX PAYMENT TXFR
71 1190 000 479 012	4/30/2020	MJ20-027	479.11		FLEX PAYMENT TXFR

76,028.60	76,028.60	TOTAL DEBITS AND CREDITS
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BALANCE - MUST BE ZERO