



666 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

Monday, June 18th, 2018 at 6:00 PM

School Board Members: Jennifer Wiik (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: __ (____-____)
 - a. Deleted Lynda Ostlund’s 2018-2019 contract due to it already being approved last month. Added comments to the Board Communication sections for Amber Huebner and Huebner Construction (see below).
5. **Community Input Session (5-minute maximum)**
6. **Executive Session** Motion: ____ MC: __ (____-____) Time: _____
 - a. Discussion of personnel in accordance to SDCL 1-25-2(1) to appoint a new board member to replace Amber Huebner per SDCL 13-8-23 (4). Applications will be gathered and reviewed by the board members and an application will be selected to fill the position for one year.
 - b. **Declare out at what time:** _____
 - c. Oath of Office to be recited

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

7. **Communication Items**
 - a. **Board Communication**
 1. Thank you letter from Mrs. Chindvall
 2. Per last month’s board meeting, there was no action taken on 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. There is no need for this action item now as the actual expense for the construction was under the \$5,000 threshold and also per SDCL 13-8-23 (4), Mrs. Amber Huebner is no longer a school board member.
 - b. **Principal Report** – there will be no principals report

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. Apple \$3398 for two new macbooks from G5 Tech Funding were purchased per School Tech Committee, there will be a lot of learning center purchases as this is the main month for startup compliance items and supplies, items listed are all associated with the learning center, Kbid trip to purchase lot of items \$600 total, 3D Securities Fire Alarm System \$9908.66, Conroy Electric \$1490, \$799.51, \$79.03, electrical compliance items, first aid and CPR training for all learning center and OST staff \$525, Huebner Construction \$4469.14 compliance items installation of new fire door, Lester's Landscaping \$2900 for playground and fencing, Anne Lester \$4004.45 for startup and supplies*, Dan Lester \$500 for labor on waxing the floor, Precision Machining and Fabrication \$1390, range hood compliance item and sandbox, Sykora Plumbing \$2388.73 plumbing compliance items, other invoices, \$577.95 for legal services for email and phone correspondence, 4th qtr Ortonville Tuition and Transportation billing 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. No comments. Please let me know if there are any questions.
5. Check Reconciliation Report
 - a. No comments. Please let me know if there are any questions.
6. Manual Journal Entry Board Report
 - a. No comments. Please let me know if there are any questions.
7. Estimated End of Year Budget to Actual Report Overview (2018FY)
 - a. Comments and report will be added Monday 6/18/18
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. P-Card Rebate \$1,892.00. We increased our rebate from last year by \$471, a 33% increase. Overall the district spent a total of roughly \$148,000.

8. 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); May 15 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 scheduling of the Proposed Budget Hearing, set for the next board meeting, July 17, 2018
6. Approval of the Application for Waiver Administrative Rule 24:43:02:08 Plan of Intent (Teachers) for Jennifer Cronen
 - a. This plan of intent is for the 2018-2019 school year for the Title I Teacher position. Mrs. Cronen is expected to complete her required work and graduate by April 2019. This waiver will allow her to teach while obtaining her degree. The administration recommends approval.
7. Approval of the Summer Food Service (SFSP) Permanent Agreement between the Sponsor and the Child and Adult Nutrition Services of the South Dakota Department of Education
 - a. This agreement defines the terms and conditions of the collaboration between the state and the school for the Summer Food Service Program. The administration recommends approval.
8. Approval of the Alternative Certification District Intent to Employ for Lynda Ostlund.
 - a. As Mrs. Ostlund currently has a master's degree, she will be able to acquire an alternative license to be a certified teacher. The administration recommends approval.
9. Approval of the Classified Staff Negotiated Agreement
 - a. The administration recommends approval.
10. Approval of the classified staff letters of assignment for the 2018 summer programs and the 2018-2019 school year.
 - a. The administration recommends approval.
11. Approval of the Special Education Comprehensive Plan
 - a. This will be available at the board meeting for viewing. There have been no changes to the plan since last approval in 2017FY. The goal will be to work on and review the plan if applicable throughout the 2018-2019 school year. The administration recommends approval as presented.

BE IT RESOLVED that in order to comply with SDCL 1-25-1, as amended by HB 1172 (2018 legislative session), which states "the chair of the public body shall reserve at every official meeting by the public body a period for public comment, limited at the chair's discretion, but not so limited as to provide for no public comment," and also provide for a known procedure by which there may be public participation at school board meetings, the President/Chairperson of the Big Stone City School District Board of Education shall apply and follow school board policy #BDDH with respect to public participation at all school board meetings." **Motion:** _____ **MC:** _____ (____-____)

9. Discussion

- d. 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.
- e. Special Meeting for Roberts County – still confirming dates and we have received some questions that the office is working on answering. The questions and answers will be available at the board meeting for viewing, if needed.
- f. Next School Board Meeting: Special Meeting suggested for 7/17/18 @ 6:00 PM (Regular Meeting) in the Board Room

10. Adjournment: Motion: _____ **MC:** _____ (____-____) **Time:** _____

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	164,115.81	504,174.10
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	1,239.97	4,366.86
1140	UTILITY TAX	0.00	15,965.85
1190	PENALTIES AND INTEREST ON TAX	228.73	1,464.68
1313	TUITION OTHER LEAS OUT STATE	45,641.67	130,614.23
1510	INTEREST EARNED	103.70	8,368.47
1791	YEARBOOK SALES	15.00	150.00
1910	RENTALS	150.00	854.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	4,239.00
1950	REFUND OF PRIOR YEARS' EXPEND	0.00	35.28
1973	MEDICAID INDIRECT ADM SERVICES	411.68	1,653.75
1990	OTHER	1,056.20	23,501.14
2110	COUNTY APPORTIONMENT	15.54	6,452.91
2200	REVENUE IN LIEU OF TAXES	0.00	107.63
3111	STATE AID	22,793.00	221,761.00
3112	STATE APPORTIONMENT	0.00	5,580.15
3114	BANK FRANCHISE TAX	4,020.76	13,724.92
3125	MENTOR TEACHERS	0.00	373.00
3129	OTHER RESTRICTED GRANTS IN AID	0.00	6,243.38
4151	OTHER STATE REV.	15,652.17	18,721.36
4153	TITLE IV REAP FLEX	9,469.00	9,469.00
4158	TITLE I PART A (84.010)	1,879.00	18,700.00
4159	TITLE II PART A REAP (84.367A)	671.00	671.00
4200	REVENUE IN LIEU OF TAXES	0.00	109.17
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>267,463.23</u>	<u>997,300.88</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	42,447.20	106,414.56
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	149.28	467.89
1190	PENALTIES AND INTEREST ON TAX	19.46	149.50
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>42,615.94</u>	<u>107,031.95</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	32,335.41	90,571.64
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	159.13	556.41
1190	PENALTIES AND INTEREST ON TAX	23.75	182.27
1313	TUITION OTHER LEAS OUT STATE	12,059.38	34,166.53
1973	MEDICAID INDIRECT ADM SERVICES	23.00	95.00
1990	OTHER	300.00	300.00
4175	IDEA PART B 611 (CFDA 84.027)	4,149.00	22,629.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	50.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>49,049.67</u>	<u>148,550.85</u>

Revenue		Monthly Activity	Balance @ EOM
Fund 24	PENSION FUND		
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	<u>0.00</u>	<u>883.26</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	3,110.40	26,722.30
1620	SALES TO ADULTS	610.60	5,171.75
1990	OTHER	98.40	2,698.80
2500	PENSION REVENUE	0.00	(864.63)
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	0.00	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	<u>3,819.40</u>	<u>72,670.14</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1314	PRESCHOOL TUITION	0.00	8,950.98
1340	PRESCHOOL TUITION	1,010.00	17,015.98
1981	DAY CARE CENTER SERVICES	6,230.00	25,047.01
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	937.25	937.25
1990	OTHER	1,551.50	1,714.00
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	<u>9,728.75</u>	<u>56,509.98</u>
Grand Total:		<u>372,676.99</u>	<u>1,382,947.06</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

06/18/2018 01:01 PM

Regular; Processing Month 05/2018; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 175,186.51	\$ 1,050,655.62
21	CAPITAL OUTLAY FUND	\$ 899.47	\$ 58,479.26
22	SPECIAL EDUCATION FUND	\$ 59,946.34	\$ 176,547.98
24	PENSION FUND	\$ -	\$ 1,000.73
51	FOOD SERVICE FUND	\$ 6,336.39	\$ 70,295.83
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 16,501.92	\$ 78,197.38
Grand Total:		\$ 258,870.63	\$ 1,435,176.80

Per Bank Statement	Ending-	May 31, 2018	
MAIN Account			\$ 383,823.53
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 291,818.58
ADV PYMT & FLEX Account			\$ 6,939.03
STUDENT COUNCIL Account			\$ 1,024.60

06/14/2018 11:19 AM

Unposted; Batch Description JUNE 18 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

JUNE 2018 ADVANCE PAYMENT FUND

06/11/2018

(SCHOOL CHECKING FUND)

55.00 CK# 4402 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

17.60 CK# 4403 REAM OF CARD STOCK

(SCHOOL CHECKING FUND)

55.00 CK# 4404 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

17.26 CK# 4396 LOUS GREENHOUSE SCHOOL GARDEN

(SCHOOL CHECKING FUND)

43.25 CK# 4397 SD DCI BACKGROUND CK RYAN KOHL

(SCHOOL CHECKING FUND)

50.00 CK# 4398 SASD WILD WEST CONF

(SCHOOL CHECKING FUND)

55.00 CK# 4399 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

726.10 CK# 4400 K RABINE TIE CONF LODGING & MIL

(SCHOOL CHECKING FUND)

23.82 POSTAGE

(SCHOOL CHECKING FUND)

75.00 CK# 4392 POSTAGE

(SCHOOL CHECKING FUND)

55.00 CK# 4393 FRANK BOOTS LAWN CARE

Vendor Name ADVANCE PAYMENT FUND

1,173.03

JUNE 2018 ANDERSON, SHELLY

06/05/2018

(REIMBURSEMENT)

6.39 FIELD TRIP COOKIES

Vendor Name ANDERSON, SHELLY

6.39

Jun-18-0001 BMO MASTERCARD

06/13/2018

111.88 PCARDC Amazon CLASS INNOV GRANT

398.00 PCARDC APPLE APPLE CARE G5

290.88 PCARDC Amazon BOOK STUDY 2018 SUMMER

46.99 PCARDC Amazon CLASS INNOV GRANT

3,398.00 PCARDC APPLE MACBOOKS G5

401.33 PCARDC Amazon CLASS INNOV GRANT

95.88 PCARDC Amazon CLASS INNOV GRANT

98.26 PCARDC Makeymakey-Joylab CLASS INNOV GRA

149.90 PCARDC Amazon CLASS INNOV GRANT

345.00 PCARDC MTSS CONF 2018 SUMMER PD

23.77 PCARDC Amazon CLASS INNOV GRANT

60.00 PCARDC MTSS CONF 2018 SUMMER PD

72.92 PCARDC Amazon LIBRARY

191.94 PCARDC CINTAS CUSTODIAL SERVICES

120.00 PCARDC praxis Registratio CEO PERMIT PRA

49.76 PCARDC Amazon CEO PERMIT TESTING MATERIA

209.07 PCARDC G&k Services CUSTODIAL SERVICES

784.00 PCARDC PD TIE CONF

159.02 PCARDC The Shop Inc BUS REPAIR

552.63 PCARDC The Shop Inc VEHICLE REPAIR

68.00 PCARD6 MACDADDYS FUEL

72.39 PCARD6 Shopko CLASS INNOV GRANT

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

- 117.99 PCARD6 Lewis Family Drug CLASS INNOV GRA
- 15.31 PCARD6 Shopko MS MATH
- 58.40 PCARD6 Amazon TITLE I
- 9.08 PCARD6 Dollar General MS MATH
- 203.84 PCARDC Centurylink TELEPHONE
- 104.00 PCARDH Jackson Consulting WORKSHOP BOOK
- 302.46 PCARDH Riddles Jewelry RETIREE GIFTS
- 48.30 PCARD6 Amazon 2ND GR
- 48.93 PCARD6 Sitspots 2ND GR
- 19.14 PCARD5 HARTMANS TEACHER APPREC WEEK
- 35.24 PCARD5 Caseys TEACHER APPREC WEEK
- 8.72 PCARD4 Big Stone Area Hardwar LIBRARY
- 271.15 PCARDC Waste Mgmt GARBAGE
- 35.95 PCARDC Amazon TITLE I
- 41.40 PCARD3 Cenex FUEL LLLC
- 14.00 PCARD2 Dollar General LIONPACK PROG
- 52.00 PCARD1 MACDADDYS FUEL
- 53.00 PCARD1 MACDADDYS FUEL
- 18.66 PCARD2 MACDADDYS FUEL
- 60.85 PCARD2 Cenex FUEL
- 39.98 PCARD1 Seehafer CUSTODIAL SUPPLIES
- 29.47 PCARD1 Seehafer CUSTODIAL SUPPLIES
- 34.00 PCARD1 MACDADDYS FUEL

Vendor Name BMO MASTERCARD

9,321.49

6/1/18 STMT CASH-WA DISTRIBUTING
(FOOD/CUSTODIAL SUPPLIES)

06/12/2018
432.40 FFVP

Vendor Name CASH-WA DISTRIBUTING

432.40

JUNE 2018 CHURCHILL, MANOLIS, FREEMAN, KLUDT,
SHELTON & BURNS LLP
(DUES & SERVICES)

06/11/2018
577.95 LEGAL SERVICES

Vendor Name CHURCHILL, MANOLIS, FREEMAN,
KLUDT, SHELTON & BURNS LLP

577.95

UTILITIES1-0090 CITY OF BIG STONE CITY
(UTILITIES - 1952 BUILDING)
(UTILITIES - 1952 BUILDING)

06/12/2018
355.88 ELECTRIC
65.24 WATER & SEWER CHARGES

UTILITIES2-0090 CITY OF BIG STONE CITY
(UTILITIES - 1900 BUILDING)
(UTILITIES - 1900 BUILDING)

06/12/2018
379.28 ELECTRIC
100.66 WATER & SEWER CHARGES

UTILITIES3-0090 CITY OF BIG STONE CITY

06/12/2018

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Unposted; Batch Description JUNE 18 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
(UTILITIES - GYM)		238.98 ELECTRIC
(UTILITIES - GYM)		171.46 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	<hr/> 1,311.50
4/18/18 BOING	DAKOTA ASSEMBLIES	05/17/2018
BOING		400.00 BOING BOING LYCEUM
(LYCEUM)		
Vendor Name	DAKOTA ASSEMBLIES	<hr/> 400.00
JUNE 2018	FOLK, CHRISTOPHER	06/12/2018
(REIMBURSEMENT)		20.85 CEO PERMIT STUDY MATERIAL
Vendor Name	FOLK, CHRISTOPHER	<hr/> 20.85
JUNE 2018	FOOD SERVICE FUND	06/12/2018
(SCHOOL FOOD SERVICE FUND)		57.96 OST SNACKS
Vendor Name	FOOD SERVICE FUND	<hr/> 57.96
JUNE 2018	GRANT COUNTY REVIEW	06/05/2018
(ADVERTISING)		70.90 BOARD PROCEEDINGS 4/17/18
(ADVERTISING)		89.66 BOARD PROCEEDINGS 5/15/18
(ADVERTISING)		25.88 MS MATH AND PE POSITION AD
Vendor Name	GRANT COUNTY REVIEW	<hr/> 186.44
JUNE 2018-0001	NORTHWESTERN ENERGY	06/12/2018
(UTILITIES - NATGAS)		215.50 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 215.50
5/10/18	ORTONVILLE PUBLIC SCHOOLS	05/17/2018
BONANZA		100.53 BONANZA FIELD TRIP
(CONTRACTED BUS SERVICE)		
5/11/18	ORTONVILLE PUBLIC SCHOOLS	06/05/2018
BONANZA		184.65 5-8 BONANZA FIELD TRIP
(CONTRACTED BUS SERVICE)		
5/18/18 ZOO	ORTONVILLE PUBLIC SCHOOLS	06/05/2018
(CONTRACTED BUS SERVICE)		227.18 K-3,5 WATERTOWN ZOO
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<hr/> 512.36
2018FY 4TH QTR	ORTONVILLE PUBLIC SCHOOLS	06/05/2018
(TUITION)		9,157.34 4TH QTR TRANSPORTATION

Invoice Number	Vendor Name	Invoice Date
Description (TUITION)		Amount Detail Description 42,266.99 4TH QTR TUITION
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<hr/> 51,424.33
JUNE 2018-0001	PAYSTUBZ.COM	06/12/2018
(TIME CLOCK SERVICE)		44.10 TIME CLOCK SERVICE
Vendor Name	PAYSTUBZ.COM	<hr/> 44.10
5/11/18 DATE	PRAIRIE FIVE RIDES	05/17/2018
(TRANSPORTATION)		154.50 206 APRIL 2018 RIDES
Vendor Name	PRAIRIE FIVE RIDES	<hr/> 154.50
JUNE 2018	STREI, MARLA	06/05/2018
(REIMBURSEMENT)		27.69 RETIREMENT GIFTS
Vendor Name	STREI, MARLA	<hr/> 27.69
JUNE 2018	WOLLSCHLAGER, STACY	06/05/2018
(REIMBURSEMENT)		33.36 TEACHER APPRECIATION GIFTS
Vendor Name	WOLLSCHLAGER, STACY	<hr/> 33.36
Fund Number	10	<hr/> 65,899.85
Checking Account ID	1	Fund Number 21 CAPITAL OUTLAY FUND
Jun-18-0001	BMO MASTERCARD	06/13/2018
		95.17 PCARD1 Seehafer CO PAINTING PROJ
		195.70 PCARD1 Seehafer CO PAINTING PROJ
		194.99 PCARD1 Seehafer CO PAINTING PROJ
Vendor Name	BMO MASTERCARD	<hr/> 485.86
Fund Number	21	<hr/> 485.86
Checking Account ID	1	Fund Number 22 SPECIAL EDUCATION FUND
13991	BIG STONE THERAPIES INC	06/11/2018
(THERAPY)		106.60 OT SERVICES
Vendor Name	BIG STONE THERAPIES INC	<hr/> 106.60
2018FY 4TH QTR	ORTONVILLE PUBLIC SCHOOLS	06/05/2018
(TUITION)		9,488.20 4TH QTR SPECIAL EDUCATION
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<hr/> 9,488.20
8427	SIOUX FALLS SCHOOL DISTRICT	06/05/2018

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Unposted; Batch Description JUNE 18 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(TUITION)		2,696.40 MAR & APR 2018 STUDENT TUITION
Vendor Name	SIoux FALLS SCHOOL DISTRICT	
		2,696.40

JUNE 2018	TRENHAILE, JAY	06/05/2018
(PSYCHOLOGICAL SERVICES)		335.00 STUDENT EVAL
Vendor Name	TRENHAILE, JAY	
		335.00

Fund Number	22		12,626.20
Checking Account ID	1	Fund Number	51
			FOOD SERVICE FUND
6/1/18 STMT	CASH-WA DISTRIBUTING	06/12/2018	
(FOOD/CUSTODIAL SUPPLIES)		287.74 SFSP FOOD PURCHASES	
(FOOD/CUSTODIAL SUPPLIES)		964.07 FOOD PURCHASES	
(FOOD/CUSTODIAL SUPPLIES)		180.61 FOOD SERVICE SUPPLIES	
Vendor Name	CASH-WA DISTRIBUTING		
			1,432.42

JUNE 2018	GRANT COUNTY REVIEW	06/05/2018
(ADVERTISING)		31.09 SFSP AD
Vendor Name	GRANT COUNTY REVIEW	
		31.09

18 007139	SOUTH DAKOTA DEPT OF EDUCATION	05/17/2018
(COMMODITIES)		155.79 COMMODITIES
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION	
		155.79

5/31/18 STMT	VARIETY FOODS LLC	06/12/2018
(FOOD PURCHASES)		751.46 FOOD PURCHASES
(FOOD PURCHASES)		15.90 FOOD SERVICE SUPPLIES
Vendor Name	VARIETY FOODS LLC	
		767.36

JUNE 2018 2	WOLLSCHLAGER, STACY	06/12/2018
(REIMBURSEMENT)		12.00 2 LARGE BAGS OF LETTUCE
Vendor Name	WOLLSCHLAGER, STACY	
		12.00

Fund Number	51		2,398.66
Checking Account ID	1	Fund Number	53
			PRESCHOOL/OST/LITTLE LIONS FUND
JUNE 2018	ADVANCE PAYMENT FUND	06/11/2018	
(SCHOOL CHECKING FUND)		150.00 CK# 4401 JORDAN SCHLUETER LLLC STOVE	
(SCHOOL CHECKING FUND)		300.00 CK# 4394 DUSTIN LESTER LLLC KBID TRIP	
(SCHOOL CHECKING FUND)		300.00 CK# 4395 TIM LENARDS LLLC KBID TRIP	

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name ADVANCE PAYMENT FUND

750.00

Jun-18-0001 BMO MASTERCARD

06/13/2018

- 9,908.66 PCARDC 3d Security Inc LLLC FIRE ALARM S
- 21.38 PCARD3 Dairy Queen LLLC WORKER LUNCH
- 40.62 PCARD3 Seehafer LLLC PAINTING
- 31.31 PCARD3 Snapfish PREK PICS
- 9.81 PCARD3 Dollar General LLLC
- 12.00 PCARD3 Dollar General PREK SUPPLIES
- 47.89 PCARD3 Sweet Peaz LLLC
- 177.22 PCARD3 Walmart LLLC FLOORING
- 385.95 PCARDC Amazon LLLC RUGS
- 32.55 PCARD4 Big Stone Area Hardwar PREK CARPE
- 92.86 PCARD4 achievmntproducts LLLC
- 97.70 PCARD4 achievmntproducts LLLC
- 177.22 PCARD3 Walmart LLLC FLOORING
- (29.79) PCARD3 Menards LLLC
- 31.82 PCARD3 Menards LLLC
- 190.64 PCARD3 Menards LLLC COMPLIANCE
- 8.92 PCARD4 MACDADDYS LLLC
- 58.95 PCARD4 Amazon LLLC
- 6.17 PCARD3 Dollar General LLLC
- 103.92 PCARD3 Amazon LLLC
- 15.96 PCARD3 Shopko PREK DVDS
- 64.79 PCARD4 Amazon PREK SUPPLIES
- (4.56) PCARD4 Big Stone Area Hardwar LLLC
- 160.83 PCARD5 Menards LLLC
- 168.90 PCARD5 achievmntproducts LLLC
- 17.37 PCARD5 Dollar General LLLC
- 211.30 PCARD5 Hayneedle LLLC
- 221.81 PCARD5 Amazon LLLC
- 129.64 PCARD5 achievmntproducts LLLC
- 59.58 PCARD4 Dollar General LLLC
- 56.52 PCARD4 Amazon PREK SUPPLIES
- 11.76 PCARD4 Big Stone Area Hardwar LLLC
- 18.03 PCARD4 Amazon LLLC
- 11.01 PCARD4 Usps LLLC
- 11.00 PCARD4 Usps OST
- 98.83 PCARD4 CLASSROOM CONNECT LLLC
- 85.90 PCARD4 Hobby Lobby LLLC
- 6.94 PCARD4 Big Stone Area Hardwar LLLC
- 20.39 PCARD4 Runnings LLLC
- 50.13 PCARD4 Amazon LLLC

Invoice Number	Vendor Name	Invoice Date	Amount	Description
			18.70	PCARD4 Dollar General LLLC
			186.82	PCARD4 Amazon LLLC
			12.00	PCARD4 Big Stone Area Hardwar LLLC
Vendor Name BMO MASTERCARD			<hr/>	
			13,039.45	
14345	CONROY ELECTRIC INC (MAINTENANCE & SUPPLIES)	06/12/2018	1,490.00	ELECTRICAL COMPLIANCE ITEMS
14355	CONROY ELECTRIC INC (MAINTENANCE & SUPPLIES)	06/12/2018	799.51	ADDITIONAL ELECTRICAL COMPLIANCE ITEMS
14374	CONROY ELECTRIC INC (MAINTENANCE & SUPPLIES)	06/13/2018	79.03	ELECTRICAL FOR ELECTRIC STOVE
Vendor Name CONROY ELECTRIC INC			<hr/>	
			2,368.54	
898463	DURICK FIRE EXTINGUISHERS (FIRE EXTINGUISHERS)	06/05/2018	12.00	ANNUAL INSPECT & TAGGING FIRE EXTINGUISH
Vendor Name DURICK FIRE EXTINGUISHERS			<hr/>	
			12.00	
JUNE 2018	FRAASCH, WAYDE (CPR & FIRST AID TRAINING) (CPR & FIRST AID TRAINING)	06/12/2018	262.50	CPR & FIRST AID TRAINING
Vendor Name FRAASCH, WAYDE			<hr/>	
			525.00	
JUNE 2018	GRANT COUNTY REVIEW (ADVERTISING)	06/05/2018	115.00	LLC OPEN HOUSE AD
Vendor Name GRANT COUNTY REVIEW			<hr/>	
			115.00	
197866	HUEBNER CONSTRUCTION	06/13/2018	4,469.14	LLC COMPLIANCE ITEMS
Vendor Name HUEBNER CONSTRUCTION			<hr/>	
			4,469.14	
JUNE 2018	LESTER'S LANDSCAPE & TILE (SCHOOL GROUNDS)	06/05/2018	2,900.00	LLC FENCING PLAYGROUND PROJ
Vendor Name LESTER'S LANDSCAPE & TILE			<hr/>	
			2,900.00	
JUNE 2018	LESTER, ANNE (REIMBURSEMENT)	05/17/2018	80.63	START UP SUPPLIES
JUNE 2018 2	LESTER, ANNE (REIMBURSEMENT)	05/17/2018	30.00	DOUBLE STROLLER & POTTY SEAT

Invoice Number	Vendor Name	Invoice Date	Amount	Description
JUNE 2018 3	LESTER, ANNE	06/13/2018	3,837.56	LLLC START UP
(REIMBURSEMENT)			56.26	OST SUPPLIES
(REIMBURSEMENT)				
Vendor Name	LESTER, ANNE		<hr/>	
			4,004.45	
647800	LESTER, DAN	06/05/2018	500.00	WAXED LLLC FLOOR
(REIMBURSEMENT)				
JUNE 2018	LESTER, DAN	06/11/2018	63.63	WASHER/DRYER PICKUP
(REIMBURSEMENT)				
Vendor Name	LESTER, DAN		<hr/>	
			563.63	
1529	PRECISION MACHINING & FABRICATION	06/05/2018	1,025.00	LLLC RANGE HOOD COMPLIANCE
1539	PRECISION MACHINING & FABRICATION	06/12/2018	365.00	SANDBOX FOR PLAYGROUND
Vendor Name	PRECISION MACHINING & FABRICATION		<hr/>	
			1,390.00	
JUNE 2018	SYKORA PLUMBING INC	06/13/2018	2,388.73	LLLC PLUMBING COMPLIANCE ITEMS
(BUILDING MAINTENANCE)				
Vendor Name	SYKORA PLUMBING INC		<hr/>	
			2,388.73	
Fund Number	53		<hr/>	
			32,525.94	
Checking Account ID	1		<hr/>	
			113,936.51	

	<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											965.49
	GROSS:	1,077.65	1,077.65	0.00	1,077.65	1,077.65	1,749.10	1,749.10	1,749.10	1,644.15		
1,749.10	EMPLOYEE:	(11.52)	(18.20)	0.00	(66.81)	(15.63)	(104.95)				(566.50)	0.00
	EMPLOYER:				66.81	15.63	104.95	0.00	0.00	0.00	188.70	0.00
ANDESHE	ANDERSON, SHELLY											795.79
	GROSS:	1,108.72	0.00	0.00	1,108.72	1,108.72	1,857.61	1,857.61	1,857.61	1,746.15		
1,857.61	EMPLOYEE:	(66.71)	0.00	0.00	(68.74)	(16.08)	(111.46)				(798.83)	0.00
	EMPLOYER:				68.74	16.08	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											1,336.62
	GROSS:	1,506.22	0.00	0.00	1,506.22	1,506.22	0.00	1,506.22	1,506.22	1,506.22		
1,506.22	EMPLOYEE:	(54.37)	0.00	0.00	(93.39)	(21.84)	0.00				0.00	0.00
	EMPLOYER:				93.39	21.84	0.00	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY											837.92
	GROSS:	907.33	907.33	0.00	907.33	907.33	965.25	965.25	965.25	907.33		
965.25	EMPLOYEE:	0.00	0.00	0.00	(56.25)	(13.16)	(57.92)				0.00	0.00
	EMPLOYER:				56.25	13.16	57.92	0.00	0.00	0.00	0.00	0.00
BERDAMB	BERDAN, AMBER											2,296.97
	GROSS:	2,884.23	2,884.23	0.00	2,884.23	2,884.23	3,068.33	3,068.33	3,068.33	2,884.23		
3,068.33	EMPLOYEE:	(198.86)	(114.85)	0.00	(178.82)	(41.82)	(184.10)				(52.91)	0.00
	EMPLOYER:				178.82	41.82	184.10	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											817.24
	GROSS:	894.00	894.00	0.00	894.00	894.00	0.00	894.00	894.00	894.00		
894.00	EMPLOYEE:	0.00	(8.37)	0.00	(55.43)	(12.96)	0.00				0.00	0.00
	EMPLOYER:				55.43	12.96	0.00	0.00	0.00	0.00	4.00	0.00
CHINMAR	CHINDVALL, MARILYN											2,003.30
	GROSS:	2,592.00	2,592.00	0.00	2,592.00	2,592.00	0.00	2,592.00	2,592.00	2,592.00		
2,592.00	EMPLOYEE:	(258.17)	(132.25)	0.00	(160.70)	(37.58)	0.00				0.00	0.00
	EMPLOYER:				160.70	37.58	0.00	0.00	0.00	0.00	4.00	0.00
COOPNIC	COOPER, NICHOLE M											2,298.42
	GROSS:	2,632.18	0.00	0.00	2,632.18	2,632.18	2,897.00	2,897.00	2,897.00	2,723.18		
2,897.00	EMPLOYEE:	(132.39)	0.00	0.00	(163.20)	(38.17)	(173.82)				(91.00)	0.00
	EMPLOYER:				163.20	38.17	173.82	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											1,702.78
	GROSS:	2,139.68	2,139.68	0.00	2,139.68	2,139.68	2,434.81	2,434.81	2,434.81	2,288.72		
2,434.81	EMPLOYEE:	(117.72)	(75.02)	0.00	(132.66)	(31.03)	(146.09)				(229.51)	0.00
	EMPLOYER:				132.66	31.03	146.09	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											4,268.73
	GROSS:	5,133.30	0.00	0.00	5,383.30	5,383.30	5,833.30	5,583.30	5,583.30	5,233.30		
5,833.30	EMPLOYEE:	(302.75)	0.00	0.00	(333.76)	(78.06)	(600.00)				(250.00)	0.00
	EMPLOYER:				333.76	78.06	450.00	0.00	0.00	0.00	5.20	0.00
HAGGSHE	HAGGERTY, SHELLEY											3,097.90
	GROSS:	3,732.52	0.00	0.00	3,732.52	3,732.52	4,536.63	4,536.63	4,536.63	4,264.43		
4,536.63	EMPLOYEE:	(312.03)	0.00	0.00	(231.42)	(54.12)	(272.20)				(568.96)	0.00
	EMPLOYER:				231.42	54.12	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											
												1,264.05
	GROSS:	1,455.73	0.00	0.00	1,455.73	1,455.73	1,548.65	1,548.65	1,548.65	1,455.73		
1,548.65	EMPLOYEE:	(80.31)	0.00	0.00	(90.26)	(21.11)	(92.92)				0.00	0.00
	EMPLOYER:				90.26	21.11	92.92	0.00	0.00	0.00	1.20	0.00
HOERRAC	HOERNEMANN, RACHEL											
												206.23
	GROSS:	225.00	225.00	0.00	225.00	225.00	0.00	225.00	225.00	225.00		
225.00	EMPLOYEE:	0.00	(1.56)	0.00	(13.95)	(3.26)	0.00				0.00	0.00
	EMPLOYER:				13.95	3.26	0.00	0.00	0.00	0.00	0.00	0.00
HUEBAMB	HUEBNER, AMBER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,783.09
	GROSS:	3,403.07	3,403.07	0.00	3,611.07	3,611.07	3,871.25	3,668.18	3,876.18	3,435.90		
3,876.18	EMPLOYEE:	(219.62)	(124.11)	0.00	(223.89)	(52.36)	(232.28)				(240.83)	0.00
	EMPLOYER:				223.89	52.36	232.28	0.00	0.00	0.00	5.85	0.00
LESTANN	LESTER, ANNE M											
												2,793.80
	GROSS:	3,293.77	0.00	0.00	3,293.77	3,293.77	3,504.01	3,504.01	3,504.01	3,293.77		
3,504.01	EMPLOYEE:	(246.00)	0.00	0.00	(204.21)	(47.76)	(210.24)				0.00	0.00
	EMPLOYER:				204.21	47.76	210.24	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,651.67
	GROSS:	1,938.13	0.00	0.00	1,938.13	1,938.13	2,532.50	2,532.50	2,532.50	2,380.55		
2,532.50	EMPLOYEE:	(138.20)	0.00	0.00	(120.16)	(28.10)	(151.95)				(442.42)	0.00
	EMPLOYER:				120.16	28.10	151.95	0.00	0.00	0.00	376.20	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,378.33
	GROSS:	3,035.14	0.00	0.00	3,135.14	3,135.14	3,376.19	3,376.19	3,376.19	3,073.62		
3,376.19	EMPLOYEE:	(416.97)	0.00	0.00	(194.38)	(45.46)	(202.57)				(138.48)	0.00
	EMPLOYER:				194.38	45.46	202.57	0.00	0.00	0.00	5.20	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,478.90
	GROSS:	1,675.46	1,675.46	0.00	1,675.46	1,675.46	1,782.40	1,782.40	1,782.40	1,675.46		
1,782.40	EMPLOYEE:	(36.71)	(31.68)	0.00	(103.88)	(24.29)	(106.94)				0.00	0.00
	EMPLOYER:				103.88	24.29	106.94	0.00	0.00	0.00	1.20	0.00
RABIKRI	RABINE, KRISTINA E											
												2,541.20
	GROSS:	3,096.85	0.00	0.00	3,096.85	3,096.85	3,443.74	3,443.74	3,443.74	3,237.12		
3,443.74	EMPLOYEE:	(318.75)	0.00	0.00	(192.00)	(44.90)	(206.62)				(140.27)	0.00
	EMPLOYER:				192.00	44.90	206.62	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,029.96
	GROSS:	2,479.95	2,479.95	0.00	2,679.95	2,679.95	3,321.67	3,121.67	3,121.67	2,922.37		
3,321.67	EMPLOYEE:	(151.75)	(93.22)	0.00	(166.16)	(38.86)	(199.30)				(642.42)	0.00
	EMPLOYER:				166.16	38.86	199.30	0.00	0.00	0.00	380.20	0.00
SPIEBON	SPIERING, BONITA											
												565.64
	GROSS:	612.50	0.00	0.00	612.50	612.50	0.00	612.50	612.50	612.50		
612.50	EMPLOYEE:	0.00	0.00	0.00	(37.98)	(8.88)	0.00				0.00	0.00
	EMPLOYER:				37.98	8.88	0.00	0.00	0.00	0.00	0.00	0.00
STEWLIA	STEWART, DIANE											
												1,804.59
	GROSS:	2,135.20	0.00	0.00	2,135.20	2,135.20	0.00	2,135.20	2,135.20	2,135.20		
2,135.20	EMPLOYEE:	(167.27)	0.00	0.00	(132.38)	(30.96)	0.00				0.00	0.00
	EMPLOYER:				132.38	30.96	0.00	0.00	0.00	0.00	4.00	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>
WOLLKEL	WOLLSCHLAGER, KELLY											
												258.58
	GROSS:	280.00	0.00	0.00	280.00	280.00	0.00	280.00	280.00	280.00		
280.00	EMPLOYEE:	0.00	0.00	0.00	(17.36)	(4.06)	0.00				0.00	0.00
	EMPLOYER:				17.36	4.06	0.00	0.00	0.00	0.00	0.00	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												2,172.37
	GROSS:	2,521.10	0.00	0.00	2,521.10	2,521.10	2,682.02	2,682.02	2,682.02	2,521.10		
2,682.02	EMPLOYEE:	(155.86)	0.00	0.00	(156.31)	(36.56)	(160.92)				0.00	0.00
	EMPLOYER:				156.31	36.56	160.92	0.00	0.00	0.00	1.20	0.00
Subtotal:					Female: 35	Male: 3		Total: 38		Net:		53,212.73
	GROSS:	63,288.28	23,074.91	0.00	64,262.95	64,262.95	62,143.07	70,186.20	70,817.05	66,563.77		
71,267.05	EMPLOYEE:	(3,873.35)	(714.12)	0.00	(3,984.31)	(931.82)	(3,978.61)				(4,572.11)	0.00
	EMPLOYER:				3,984.31	931.82	3,828.61	0.00	0.00	0.00	1,746.55	0.00

Balance Sheet
 Period Ending: May 2018
 Annual; Processing Month 05/2018

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

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10 GENERAL FUND				
<u>Current Assets</u>				
10 101	CASH	18,412.94	92,040.34	110,453.28
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	413,509.01	(136,498.55)	277,010.46
10 112	TAXES RECEIVABLE - DELINQUENT	6,119.39	(1,225.56)	4,893.83
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>753,616.09</u>	<u>(45,683.77)</u>	<u>707,932.32</u>
	Total Assets and Deferred Outflows of Resources:	<u>753,616.09</u>	<u>(45,683.77)</u>	<u>707,932.32</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	4,287.30	(236.38)	4,050.92
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	192,012.47	(137,724.11)	54,288.36
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>477,420.79</u>	<u>(137,960.49)</u>	<u>339,460.30</u>

Balance Sheet
 Period Ending: May 2018
 Annual; Processing Month 05/2018

<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 <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	272,202.30	92,276.72	364,479.02
	Fund Balance Subtotal:	<u>276,195.30</u>	<u>92,276.72</u>	<u>368,472.02</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>753,616.09</u></u>	<u><u>(45,683.77)</u></u>	<u><u>707,932.32</u></u>

Balance Sheet
 Period Ending: May 2018
 Annual; Processing Month 05/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	2,188.77	(961.38)	1,227.39
	Current Assets Subtotal:	2,188.77	(961.38)	1,227.39
	Total Assets and Deferred Outflows of Resources:	2,188.77	(961.38)	1,227.39
<u>Current Liabilities</u>				
11 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Other Liabilities</u>				
11 603	ENCUMBRANCES	0.00	0.00	0.00
11 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,188.77	(961.38)	1,227.39
	Fund Balance Subtotal:	2,188.77	(961.38)	1,227.39
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	2,188.77	(961.38)	1,227.39

<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	100,389.73	41,716.47	142,106.20
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	125,758.75	(42,104.13)	83,654.62
21 112	TAXES RECEIVABLE - DELINQUENT	832.82	(149.28)	683.54
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	226,981.30	(536.94)	226,444.36
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources:		226,981.30	(536.94)	226,444.36
<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	63,016.61	(42,253.41)	20,763.20
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:	151,440.28	(42,253.41)	109,186.87
<u>Other Liabilities</u>				
21 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
21 704	FUND BALANCE	0.00	0.00	0.00
21 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	75,541.02	41,716.47	117,257.49
	Fund Balance Subtotal:	75,541.02	41,716.47	117,257.49
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		226,981.30	(536.94)	226,444.36

<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	75,274.30	(10,896.67)	64,377.63
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	96,062.97	(32,074.01)	63,988.96
22 112	TAXES RECEIVABLE - DELINQUENT	887.07	(159.13)	727.94
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:	172,224.34	(43,129.81)	129,094.53
Total Assets and Deferred Outflows of Resources:		172,224.34	(43,129.81)	129,094.53
<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	51,448.78	(32,233.14)	19,215.64
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:	107,547.17	(32,233.14)	75,314.03
<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	64,677.17	(10,896.67)	53,780.50
	Fund Balance Subtotal:	64,677.17	(10,896.67)	53,780.50

Balance Sheet
Period Ending: May 2018
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	172,224.34	(43,129.81)	129,094.53

<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:		83,957.25	0.00	83,957.25
Total Assets and Deferred Outflows of Resources:		83,957.25	0.00	83,957.25
<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:		226.87	0.00	226.87
<u>Other Liabilities</u>				
24 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 694	LESS: ENCUMBRANCE COMMITMENS	0.00	0.00	0.00
24 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
Other Liabilities Subtotal:		0.00	0.00	0.00
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	83,730.38	0.00	83,730.38
Fund Balance Subtotal:		83,730.38	0.00	83,730.38
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		83,957.25	0.00	83,957.25

<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	9,805.99	(2,516.99)	7,289.00
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	518.57	0.00	518.57
51 171	INVENTORY-STORES PURCH FOR RES	2,496.46	0.00	2,496.46
51 172	INVENTORY OF DONATED FOOD	3,323.66	0.00	3,323.66
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>16,144.68</u>	<u>(2,516.99)</u>	<u>13,627.69</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	72,658.49	0.00	72,658.49
51 205	EQUIPMENT-FEDERAL ASSIST.	0.00	0.00	0.00
51 208	ACCUM DEPRECIATION-LOCAL	(32,838.23)	0.00	(32,838.23)
51 209	ACCUM DEPR-FEDERAL	0.00	0.00	0.00
	Long-term Assets Subtotal:	<u>39,820.26</u>	<u>0.00</u>	<u>39,820.26</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	15,965.48	0.00	15,965.48
	Deferred Outflows of Resources Subtotal:	<u>15,965.48</u>	<u>0.00</u>	<u>15,965.48</u>
Total Assets and Deferred Outflows of Resources:		<u>71,930.42</u>	<u>(2,516.99)</u>	<u>69,413.43</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				

Balance Sheet
 Period Ending: May 2018
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
51 603	ENCUMBRANCES	0.00	0.00	0.00
51 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
51 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	6,171.88	0.00	6,171.88
 <u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	57,944.96	(2,516.99)	55,427.97
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	65,758.54	(2,516.99)	63,241.55
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		71,930.42	(2,516.99)	69,413.43

Balance Sheet
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<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	(26,266.33)	(6,773.17)	(33,039.50)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	(26,266.33)	(6,773.17)	(33,039.50)
<u>Other Assets</u>				
53 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	0.00	0.00	0.00
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	21,501.65	0.00	21,501.65
Total Assets and Deferred Outflows of Resources:		(4,764.68)	(6,773.17)	(11,537.85)
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	0.02	0.00	0.02
	Current Liabilities Subtotal:	0.02	0.00	0.02
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
53 603	ENCUMBRANCES	0.00	0.00	0.00
53 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	8,312.03	0.00	8,312.03
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(13,076.73)	(6,773.17)	(19,849.90)
	Fund Balance Subtotal:	(13,076.73)	(6,773.17)	(19,849.90)
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		(4,764.68)	(6,773.17)	(11,537.85)

Balance Sheet
 Period Ending: May 2018
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71 AGENCY FUND - INS/FLEX				
<u>Current Assets</u>				
71 101	CASH	3,500.95	2,210.69	5,711.64
71 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
71 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>3,500.95</u>	<u>2,210.69</u>	<u>5,711.64</u>
Total Assets and Deferred Outflows of Resources:		<u>3,500.95</u>	<u>2,210.69</u>	<u>5,711.64</u>
<u>Other Liabilities</u>				
71 402	AP	0.00	0.00	0.00
71 603	PO	0.00	0.00	0.00
71 694	LESS PO	0.00	0.00	0.00
71 696	LESS AP	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	3,500.95	2,210.69	5,711.64
71 704 100	FUND BALANCE/BOOKS	0.00	0.00	0.00
71 704 101	FUND BALANCE/LOCKERS	0.00	0.00	0.00
71 704 102	FUND BALANCE/RECYCLING	0.00	0.00	0.00
71 704 103	FUND BALANCE/MISC	0.00	0.00	0.00
71 704 104	FUND BALANCE/ARC & K OF C	0.00	0.00	0.00
71 704 105	FUND BALANCE/STUDENT COUCIL	0.00	0.00	0.00
71 704 106	FUND BALANCE/BOWLING	0.00	0.00	0.00
71 704 107	FUND BALANCE/CHEERLEADING	0.00	0.00	0.00
71 704 108	FUND BALANCE/SWEATSHIRT	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>3,500.95</u>	<u>2,210.69</u>	<u>5,711.64</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>3,500.95</u>	<u>2,210.69</u>	<u>5,711.64</u>

Balance Sheet
 Period Ending: May 2018
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<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	1,241.18	(216.58)	1,024.60
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
	Current Assets Subtotal:	<u>1,241.18</u>	<u>(216.58)</u>	<u>1,024.60</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>1,241.18</u></u>	<u><u>(216.58)</u></u>	<u><u>1,024.60</u></u>
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
72 704	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
72 704 005	FUND BALANCE - UNDESIGNATED	1,241.18	(216.58)	1,024.60
	Fund Balance Subtotal:	<u>1,241.18</u>	<u>(216.58)</u>	<u>1,024.60</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>1,241.18</u></u>	<u><u>(216.58)</u></u>	<u><u>1,024.60</u></u>

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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 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: MAY 2018 CHECK RECONCILIATION Processing Month: 05/2018
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	05/31/2018	383,823.53

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
35810	BLACK HILLS PLAYHOUSE	04/17/2018	2,126.84
35822	AFLAC	05/01/2018	1,099.00
35823	AMERIPRISE FINANCIAL SERVICES INC	05/01/2018	50.00
35825	NORTHERN PLAINS INSURANCE POOL	05/01/2018	5,360.78
35827	SANFORD HEALTH FLEX PLAN	05/01/2018	32.00
35830	UNUM LIFE INSURANCE COMPANY OF AMERICA	05/01/2018	30.00
35831	SHELLY ANDERSON	05/15/2018	7.92
35848	UNSPOKEN VOICES	05/15/2018	200.00

Total: 8,906.54

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
383,823.53	(8,906.54)	374,916.99	374,916.99

Cleared Automatic Payment Total:	36,638.22
Cleared Checks Total:	153,867.68
Cleared Direct Deposit Total:	(64,363.19)
Cleared Void Total:	
Cleared Deposit Total:	372,676.99
Cleared Manual Journal Entries Total:	(38.17)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

May-18

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
22 1221 000 111	5/9/2018	MJ18-062		4,149.00	IDEA 611 GMS DRWDWN FUNDS MOVE
22 1221 600 111	5/9/2018	MJ18-062	4,149.00		IDEA 611 GMS DRWDWN FUNDS MOVE
10 551	5/21/2018	MJ18-063	101,947.85		GRANT COUNTY APRIL 2018 APPORTIONMENT
10 110	5/21/2018	MJ18-063		100,722.29	GRANT COUNTY APRIL 2018 APPORTIONMENT
10 112	5/21/2018	MJ18-063		1,225.56	GRANT COUNTY APRIL 2018 APPORTIONMENT
21 551	5/21/2018	MJ18-063	25,594.78		GRANT COUNTY APRIL 2018 APPORTIONMENT
21 110	5/21/2018	MJ18-063		25,445.50	GRANT COUNTY APRIL 2018 APPORTIONMENT
21 112	5/21/2018	MJ18-063		149.28	GRANT COUNTY APRIL 2018 APPORTIONMENT
22 551	5/21/2018	MJ18-063	19,541.77		GRANT COUNTY APRIL 2018 APPORTIONMENT
22 110	5/21/2018	MJ18-063		19,382.64	GRANT COUNTY APRIL 2018 APPORTIONMENT
22 112	5/21/2018	MJ18-063		159.13	GRANT COUNTY APRIL 2018 APPORTIONMENT
10 551	5/21/2018	MJ18-063	35,776.26		ROBERTS COUNTY APRIL 2018 APPORTIONMENT
10 110	5/21/2018	MJ18-063		35,776.26	ROBERTS COUNTY APRIL 2018 APPORTIONMENT
21 551	5/21/2018	MJ18-063	16,658.63		ROBERTS COUNTY APRIL 2018 APPORTIONMENT
21 110	5/21/2018	MJ18-063		16,658.63	ROBERTS COUNTY APRIL 2018 APPORTIONMENT
22 551	5/21/2018	MJ18-063	12,691.37		ROBERTS COUNTY APRIL 2018 APPORTIONMENT
22 110	5/21/2018	MJ18-063		12,691.37	ROBERTS COUNTY APRIL 2018 APPORTIONMENT
10 101	5/25/2018	MJ18-064		38.17	MEDICAID ADMIN FEE
10 2490 000 319	5/25/2018	MJ18-064	38.17		MEDICAID ADMIN FEE
11 101	5/30/2018	MJ18-065		1,007.26	ADV PYMT CKS
11 1190 000 479 011	5/30/2018	MJ18-065	1,007.26		ADV PYMT CKS
71 101	5/30/2018	MJ18-065		728.65	FLEX PAYMENT TXFR
71 1190 000 479 012	5/30/2018	MJ18-065	728.65		FLEX PAYMENT TXFR
72 101	5/18/2018	MJ18-066		216.58	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	5/18/2018	MJ18-066	216.58		STUDENT COUNCIL PAYMENTS

218,350.32 218,350.32 TOTAL DEBITS AND CREDITS

BALANCE MUST BE ZERO

Notice is hereby given that the School Board of the Big Stone City School District #25-1 will conduct a public hearing at the CEO/Business Manager's Office/Board Room at the Big Stone City School in Big Stone City, South Dakota, on Tuesday July 17th, 2018 @ 6:00 PM. The purpose is to consider the proposed budget of the school district for the fiscal year of July 1, 2018 through June 30, 2019, and it's supporting data.

Christopher Folk, CEO/Business Manager

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 Appportionment	\$ 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