

BIG STONE CITY SCHOOL DISTRICT 25-1

"Educating all students for a lifetime of success!"

SCHOOL BOARD AGENDA with Amplification - Regular Meeting

Monday, July 16th, 2018 at 6:00 PM

School Board Members: Jennifer Wiik (President), Amy VanLith, Andria Rabe, Erin Schablin 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 ____VanLith ____Rabe ____Westermeyer ____Schablin
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: _____ MC: ____ (____ - ____)
5. **Oath of board member(s)** Motion: _____ MC: ____
 - a. Erin Schablin – 1-year term appointment
6. **Executive Session:** Motion: _____ MC: ____
 - a. Discussion of personnel in accordance to SDCL 1-25-2(1)
 - b. Time President declares out: _____
7. **Approval of the Supplemental Budget for Funds** Motion: _____ MC: ____
 - a. 2018FY Supplemental Budget Recommendation and worksheet, pg. 1-3
 1. Ending 2018FY Budget to Actual Report; I will just hit on high level points, preschool/LLLC/OST fund with the startup costs associated with the learning center had a deficit of approx. \$58,715. The preschool portion of this deficit is approx. \$32,460. The food service fund did well again this year as there will be no need to transfer from general to food service this year. The special education fund will have a deficit funded by reserves of approx. \$37,738. The budget amount was \$40,581. The amount of reserves to be used was budgeted at \$26,419 for the general fund. With the startup costs of the learning center, this is the main contributing factor to the increase in reserve use of the general fund. This additional reserve use will be approx. \$12,000. Total reserve use from general fund will be approx. \$38,454.
 2. Learning Center and OST updates by Mrs. Anne Lester, Learning Center/OST Director
8. **Approval of the Fund Transfer(s)** Motion: _____ MC: ____
 - a. 2018FY Fund Transfer Recommendations

9. Adjourn the 2017-2018 School Board Motion: _____ MC: _____
10. Call the 2018-2019 School Board to order – Christopher Folk, CEO
 a. Motion: _____ MC: _____
11. Nomination(s) for School Board President: Motion: _____ MC: _____
12. Nomination(s) for School Board President to cease: Motion: _____ MC: _____
13. Nomination(s) for School Board Vice President Motion: _____ MC: _____
14. Nomination(s) for School Board Vice President to cease: Motion: _____ MC: _____
15. Oath of board member(s) Motion: _____ MC: _____
 a. Sue Westermeyer – 3-year term
16. Call to order by School Board President Time: _____
17. Roll Call _____ Wiik _____ VanLith _____ Rabe _____ Westermeyer _____ Schablin
18. Community Input Session (5-minute maximum)
 a. 2019FY Proposed Budget Hearing
19. Communication Items
- a. Board Communication
 - 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. ASBPT Property and Liability Insurance yearly premium of \$13,573. SUI accounting software yearly cost of \$3,300. Conroy Electric, CO project, ceiling fans installed 1900 building MS stairs and LED lighting project \$6,941.33. LLLC Fire Door purchase, Brians Glass and Door \$2,019.07. Some of our district dues are being paid this month. One to highlight is the South Dakota United Schools Association. We have been members for quite some time now but wanted to give you some details as to what we receive for our dues. A printout is available at the meeting. 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. School Year 2017-2018 Administrative Review for Food Service – Final Report
 - a. Our school finished up an admin review for our food service at the end of this school year. It is typical for most schools in this review to have errors found. Our school did have errors, but, a very minimal amount which fell under the scope of the review, which resulted in it be disregarded. Please also note that our school lunch program was obsolete starting in January 2018, which was the main reason for some of our errors as we had to devise a new temporary plan/system to takes

the place of our existing program. The state was well aware of this. The report will be available at the board meeting.

20. 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); June 18 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 South Dakota Department of Health Contract
 - a. This is a yearly contract that we have with the Department of Health that offers us our school nursing services and testing. No changes to the agreement from 2018FY to 2019FY; key points, 25 hours of service at \$30/hour rate. The administration recommends approval as presented.
 6. Approval of the Associated School Boards Protective Trust – Worker's Compensation Renewal and Participant Agreement
 - a. This is our estimated yearly renewal proposal for the school's worker's compensation benefit. Documents available at the board meeting for review. The administration recommends approval as presented.
 7. Approval of the Associated School Boards Protective Trust – Property and Liability Insurance Renewal and Participant Agreement
 - a. This is our yearly renewal proposal for the school's property and liability insurance. Documents available at the board meeting for review. The administration recommends approval as presented.
 8. Approval of the Big Stone Therapies Contract
 - a. This is a yearly contract that we have with Big Stone Therapies that offers our school therapy services. The only change is BST is asking all of their schools to pay travel time and mileage. The contract will be available at the meeting for review. The administration recommends approval as presented.
 9. Approval of the CEO/Business Manager to be the designated school official on open enrollment applications
 - a. This gives the school district the flexibility to the CEO who will be able to approve open enrollment forms throughout the year when time is a factor. All open enrollment forms will be discussed and/or approved also at board meetings. The administration recommends approval as presented.

21. Separate Action Items

- a. Approval of the resignation of Amber Berdan, Third Grade Teacher, with appreciation.
 1. The administration recommends approval as presented.
 2. **Motion:** _____ **MC:** _____
- b. Approval of Erin Julius as Third Grade Elementary Teacher
 1. The administration recommends approval as presented.
 2. **Motion:** _____ **MC:** _____
- c. Approval of Cashwa Distributing (CWD) as our school's primary vendor per the state procurement process.
 1. This is a requirement by the state for our food service purchasing. Shelly Anderson and 6 other school district head cooks have been in meetings throughout the last half of the school year making sure that our districts are in compliance with all the state rules for this new procurement process. We received bids from 1 of 2 vendors. One vendor declined their bid. CWD is our recommendation to the board for our primary vendor for our district. The administration recommends approval as presented.
 2. **Motion:** _____ **MC:** _____
- d. Approval of the Ortonville School District Tuition Agreement
 1. This is our yearly agreement with the Ortonville School for the exchanging of students in both districts. The amount paid per student is based on the South Dakota current school years per student allocation. The administration recommends approval as presented.
 2. **Motion:** _____ **MC:** _____
- e. Approval of the Ortonville School District Transportation Agreement
 1. The agreement for 2019FY is roughly \$550 more than last year. Please review the agreement and let me know if there are any questions.
 2. **Motion:** _____ **MC:** _____
- f. Approval of the Milbank School District Tuition Agreement
 1. This is our yearly agreement with the Milbank School for our district students who are in grades 9-12.

22. Reorganization Consent Agenda, SDCL 13-8-10

Motion: _____ **MC:** _____

- a. Designation of official depository(ies), First State Bank/Wilmot, per SDCL 13-16-15
- b. Designation of official legal newspaper, Grant County Review, Milbank SD
- c. Authorize continuation of existing funds or accounts and the establishment of any new accounts, if applicable
- d. Set date, time and place for regular board meetings (previous year, third Tuesday)
- e. Set number of votes required to take action (previous year, simple majority, 3 out of 5 votes)
- f. Adoption of board policies and schedule for review
 1. If any necessary changes need to be made or if updated policies are mentioned through the Associated School Boards of South Dakota, they will be presented at that time. All school board policies can be viewed on our district website.
- g. Establishment of advisory committees where applicable
 1. See Big Stone City School District #25-1 Committees Report in board packet
- h. Review bonds for Business Manager and other bonded personnel

1. Per ASBPT, our school now has crime coverage that is \$1 million coverage for each employee.
- i. Appointment of administrator of trust and agency accounts; Business Manager
- j. Appointment of individual(s) authorized to direct federal programs; CEO
- k. Authorize administrator to institute school lunch agreement; CEO
- l. Re-designate Amended Roberts Rules of Order as guidelines for parliamentary procedures rules
- m. Authorize Business Manager to invest and reinvest funds in institutions which serves greatest advantage to school district
- n. Set the following fees for the 2018-2019 school year:
 1. Student lunch: \$2.90
 2. Student breakfast: \$2.15
 3. Student's Seconds: \$1.25
 4. Adult lunch: \$3.90
 5. Adult breakfast: \$2.40
 6. Adult Seconds: \$1.25
 7. Milk: \$0.50
 8. Preschool Tuition: \$90/month
 9. Extracurricular Building Rental Fees
 - a. Gymnasium & Lunchroom Rental Fee: \$100
 - b. Security Deposit: \$100
 10. Lunchroom ONLY; Gymnasium locked Rental Fee: \$50
 - a. Security Deposit: \$50
 11. All other fees will be left up to the discretion of the administration of the district
- o. Authorize CEO to close school in emergency situations and in case of inclement weather. If absent, authorization goes to the Principal, Head Custodian, and Board President, in that order.
- p. Designate the county sheriff as the district truancy officer for the school year
- q. Set board member per diem for the year; \$40/meeting lasting 30 minutes or more will result in the per board meeting compensation rate, anything less, will be considered as volunteer basis, per 8/14/2013 board minutes
- r. Designate Rodney Freeman as legal counsel for the year
- s. Authorize expenses to be made from Imprest Fund
- t. Set mileage rates (previous year; \$0.45/mile)

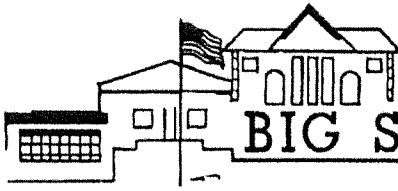
23. Discussion

- a. First reading of the following new or updated policies
 - i. Policy JGB – Restraint and Seclusion, JGB-E(1) Incident Report Form, and JGB-E(2) Debriefing Form
 1. The policy comes as a result of the legislature’s passage of Senate Bill 46, which requires school districts to adopt a policy limiting the use of restraint and seclusion, during the 2018 legislative session and subsequently signed into law by the governor. The new law requires the policy to include a procedure for notifying the parent or guardian of the student, unless the student is emancipated, of an incident requiring the use of restraint or seclusion, a prohibition on the use of prone restraint except when the use is necessary and reasonable in manner and moderate in degree; and a prohibition on the use of involuntary

confinement of a student locked alone in a room, unless there is a clear and present danger. ASBSD's sample policy addresses the requirements of the new law, and also includes definitions, rules as to when and how physical restraint and seclusion can be used, reporting and de-briefing requirements, staff training requirements and a complaint procedure.

- ii. Policy DB – Annual Budget
- iii. Policy DBDA – General Fund Balance
- iv. Policy DIC – Financial Reports and Statements
 - 1. The 3 policies above; the amendments were made as a direct result of recent legislative actions related to reports schools are required to submit to the South Dakota Department. of Education
- v. Policy JOA – Student Directory Information
 - 1. A few minor amendments in the text and legal references
- b. All handbooks will be approved at the next meeting as they have updates that are dependent on this meeting. They will then be ready for our registration night.
- c. Next board policies to review in the upcoming months. See below. Most of these will have very minor amendments to the policies. Per ASBSD.
 - i. DBD: Budget Planning
 - ii. DBH: Budget Adoption
 - iii. DBC: Budget Deadlines and Schedules
 - iv. DBJ: Budget Implementation
 - v. DBK: Budget Transfer Authority
- d. Next School Board Meeting: TBD after this board meeting (Regular Meeting) in the Board Room

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



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

BIG STONE CITY SCHOOL DISTRICT 25-1

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

Wednesday, July 11, 2018

Subject: 2018FY Supplemental Budget Amplification

Big Stone City School Board of Education-

The purpose of a supplemental budget is to make sure, after every fiscal year has ended, your yearly expenditures do not exceed your yearly budget amount. As you can see below, these are the only accounts where the budget amount was exceeded by the actual expenditures.

The suggested supplemental budget per accounting line may not reflect the actual difference between the budget amount and the actual amount (ie a cushion amount above the difference). This is done to eliminate the possibility of a small expense coming in at the end of the year making your actual expense higher than your budget amount after already approving a supplemental budget. This is a recommended practice per our school auditors.

Please contact me if there are any questions.

Thank you,

Christopher J Folk
CEO/Business Manager
Big Stone City School District #25-1



BSCS Budget Worksheet

07/11/2018 11:29 AM

Regular; Previous Year 1 07/2016; Processing Month 06/2018; Fund Number 10, 21, 22,
24, 51, 53

Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget Suggested
Expenditures						
10 1111 000 111	CERTIFIED STAFF SALARY	266,500.00	278,889.01	104.65	(12,389.01)	\$ 13,000.00
10 1111 000 120	SUBSTITUTES - ELEMENTARY	3,200.00	5,751.35	179.73	(2,551.35)	\$ 3,000.00
10 1111 000 220	RETIREMENT	16,200.00	16,880.17	104.20	(680.17)	\$ 1,000.00
10 1111 024 411	NON-TECHNOLOGY SUPPLIES -	4,000.00	7,262.46	181.56	(3,262.46)	\$ 4,000.00
10 1111 300 541	EQUIPMENT - COMPUTERS; FED REAP	7,700.00	15,738.82	204.40	(8,038.82)	\$ 9,000.00
10 1111 501 319	OTHER PROF SERVICES - TITLE II PART A	3,000.00	3,691.70	123.06	(691.70)	\$ 1,000.00
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR	0.00	2,700.00	0.00	(2,700.00)	\$ 3,000.00
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	0.00	194.15	0.00	(194.15)	\$ 500.00
10 1111 703 220	RETIREMENT - MENTOR PROGRAM	0.00	162.00	0.00	(162.00)	\$ 500.00
10 1111 704 411	NON-TECHNOLOGY SUPPLIES - FUEL UP	0.00	510.18	0.00	(510.18)	\$ 1,000.00
10 1121 099 319	OTHER PROF SERVICES - ARTIST IN RESID	0.00	3,160.20	0.00	(3,160.20)	\$ 4,000.00
10 1121 702 119	OTHER COMP - CLSRM INNOV GRANT -	0.00	3,765.00	0.00	(3,765.00)	\$ 4,000.00
10 1121 702 210	SOCIAL SECURITY - CLSRM INNOV	0.00	271.05	0.00	(271.05)	\$ 500.00
10 1121 702 220	RETIREMENT - CLSRM INNOV GRANT	0.00	221.58	0.00	(221.58)	\$ 500.00
10 1121 702 319	OTHER PROF SERVICES - CLSRM INNOV	500.00	1,219.40	243.88	(719.40)	\$ 1,000.00
10 1273 000 230	HEALTH INSURANCE	0.00	54.40	0.00	(54.40)	\$ 500.00
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	150.00	245.92	163.95	(95.92)	\$ 500.00
10 1294 014 371	TUITION - MILBANK	21,922.00	27,410.50	125.04	(5,488.50)	\$ 6,000.00
10 2122 000 111	CERTIFIED STAFF SALARY	5,113.00	5,300.03	103.66	(187.03)	\$ 500.00
10 2122 000 220	RETIREMENT	300.00	318.00	106.00	(18.00)	\$ 100.00
10 2122 000 230	HEALTH INSURANCE	420.00	446.44	106.30	(26.44)	\$ 100.00
10 2214 504 111	CERTIFIED STAFF SALARY - MTSS - TITLE	2,000.00	2,488.50	124.43	(488.50)	\$ 1,000.00
10 2214 504 210	SOCIAL SECURITY - MTSS - TITLE IV	160.00	180.75	112.97	(20.75)	\$ 100.00
10 2214 504 220	RETIREMENT - MTSS - TITLE IV	120.00	124.47	103.73	(4.47)	\$ 100.00
10 2214 504 319	OTHER PROF SERVICES - MTSS - TITLE IV	1,200.00	1,436.00	119.67	(236.00)	\$ 500.00
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	400.00	2,277.05	569.26	(1,877.05)	\$ 2,000.00
10 2227 000 119	OTHER COMPENSATION	3,500.00	6,603.75	188.68	(3,103.75)	\$ 4,000.00
10 2227 000 210	SOCIAL SECURITY	268.00	474.90	177.20	(206.90)	\$ 500.00
10 2227 000 220	RETIREMENT	210.00	396.21	188.67	(186.21)	\$ 500.00
10 2227 022 319	OTHER PROF SERVICES - OUTSOURCED	10,000.00	10,266.98	102.67	(266.98)	\$ 500.00
10 2311 000 640	DUES AND FEES	1,700.00	1,708.33	100.49	(8.33)	\$ 100.00
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	712.95	142.59	(212.95)	\$ 500.00
10 2317 000 319	PROFESSIONAL SERVICES - AUDIT	18,000.00	18,077.78	100.43	(77.78)	\$ 100.00
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	46,013.00	47,699.97	103.67	(1,686.97)	\$ 2,000.00
10 2410 000 220	RETIREMENT	2,761.00	2,862.00	103.66	(101.00)	\$ 500.00
10 2410 000 230	HEALTH INSURANCE	3,780.00	4,017.96	106.30	(237.96)	\$ 500.00
10 2490 000 319	MEDICAID CLAIMING FEE	100.00	167.39	167.39	(67.39)	\$ 100.00
10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR	70,000.00	70,240.00	100.34	(240.00)	\$ 500.00
10 2529 000 640	DUES AND FEES	500.00	620.00	124.00	(120.00)	\$ 500.00
10 2549 000 220	RETIREMENT	1,824.00	1,828.20	100.23	(4.20)	\$ 100.00
10 2549 000 323	REPAIRS & MAINTENANCE	12,000.00	13,012.05	108.43	(1,012.05)	\$ 2,000.00
10 2549 000 411	NON-TECHNOLOGY SUPPLIES	9,000.00	10,270.91	116.17	(1,270.91)	\$ 2,000.00
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	11,000.00	13,493.22	122.67	(2,493.22)	\$ 3,000.00
10 2552 000 220	RETIREMENT - BUS DRIVER	0.00	35.92	0.00	(35.92)	\$ 100.00
10 2552 000 323	REPAIRS & MTNCE - VEHICLES	1,500.00	2,095.15	139.68	(595.15)	\$ 1,000.00
10 2552 000 413	MOTOR FUEL	3,200.00	3,681.90	115.06	(481.90)	\$ 1,000.00
10 2555 010 331	CONTRACTED BUS SERVICE -	37,422.00	37,877.21	101.22	(455.21)	\$ 1,000.00
10 3600 023 461	FOOD PURCHASES - LIONPACK	2,100.00	2,580.22	122.87	(480.22)	\$ 1,000.00
10 6900 000 119	OTHER COMPENSATION	4,500.00	4,683.25	104.07	(183.25)	\$ 500.00
10 6900 000 319	OTHER PROF SERVICES	500.00	795.00	159.00	(295.00)	\$ 500.00
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	100.00	164.54	164.54	(64.54)	\$ 100.00
10 6900 024 319	OTHER PROF SERV - FUNDRAISE ITEMS	0.00	696.08	0.00	(696.08)	\$ 1,000.00
10 6900 098 319	OTHER PROF SERV - MISC FIELD TRIPS	4,000.00	4,243.42	106.09	(243.42)	\$ 500.00
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PLAY	2,000.00	2,896.84	144.84	(896.84)	\$ 1,000.00
10 8110 000 690	TRANSFERS OUT	44,396.00	58,715.28	0.00	(14,319.28)	\$ 16,000.00
21 1111 000 420	TEXTBOOKS	15,000.00	15,756.28	105.04	(756.28)	\$ 1,000.00
21 1111 000 479	OTHER NON CONSUMABLE SUPPLIES	0.00	1,800.00	0.00	(1,800.00)	\$ 2,000.00
21 2549 000 530	IMPROVEMENTS - OTHER THAN BLDG	6,200.00	7,559.50	121.93	(1,359.50)	\$ 2,000.00
21 5000 000 549	OTHER EQUIPMENT	3,500.00	4,542.39	129.78	(1,042.39)	\$ 1,500.00
22 1221 000 111	CERTIFIED STAFF SALARY	18,926.00	19,048.33	100.65	(122.33)	\$ 500.00
22 1221 000 130	OVERTIME SALARIES - SPED	0.00	3.15	0.00	(3.15)	\$ 100.00
22 1221 000 210	SOCIAL SECURITY	3,900.00	4,494.64	115.25	(594.64)	\$ 1,000.00
22 1221 000 220	RETIREMENT	2,800.00	3,453.87	123.35	(653.87)	\$ 1,000.00
22 1221 000 334	TRAVEL	200.00	229.41	114.71	(29.41)	\$ 100.00
22 1221 000 640	DUES AND FEES	0.00	50.00	0.00	(50.00)	\$ 100.00

22 1221 010 372	TUTION-ORTONVILLE	12,000.00	32,170.31	268.09	(20,170.31)	\$	21,000.00
22 1221 014 371	TUITION-MILBANK	15,000.00	36,706.83	244.71	(21,706.83)	\$	22,000.00
22 2149 000 319	PROFESSIONAL SERVICES -	1,700.00	2,680.00	157.65	(980.00)	\$	1,000.00
24 4500 000 150	EARLY RETIREMENT PAYMENT	4,500.00	10,070.10	223.78	(5,570.10)	\$	6,000.00
24 4500 000 210	SOCIAL SECURITY	0.00	766.32	0.00	(766.32)	\$	1,000.00
24 4500 000 220	RETIREMENT	0.00	53.05	0.00	(53.05)	\$	100.00
51 2562 000 120	SUBSTITUTES	500.00	1,096.37	219.27	(596.37)	\$	1,000.00
51 2562 000 319	PROFESSIONAL SERVICES	1,000.00	1,322.05	132.21	(322.05)	\$	500.00
51 2562 000 411	NON-TECHNOLOGY SUPPLIES	2,000.00	2,170.19	108.51	(170.19)	\$	500.00
51 2562 000 462	COMMODITIES	1,000.00	4,005.17	400.52	(3,005.17)	\$	4,000.00
51 2562 102 210	SOCIAL SECURITY - SFSP	0.00	292.21	0.00	(292.21)	\$	500.00
51 2562 102 220	RETIREMENT - SFSP	0.00	243.82	0.00	(243.82)	\$	500.00
51 2562 102 350	ADVERTISING - SFSP	0.00	31.09	0.00	(31.09)	\$	100.00
53 1141 000 111	CERTIFIED STAFF SALARY	36,250.00	36,375.50	100.35	(125.50)	\$	500.00
53 1141 000 112	INSTRUCTIONAL AIDES/PARA SALARY	9,400.00	12,156.50	129.32	(2,756.50)	\$	3,000.00
53 1141 000 120	SUBSTITUTES	500.00	1,100.00	220.00	(600.00)	\$	1,000.00
53 1141 000 210	SOCIAL SECURITY	3,500.00	3,558.74	101.68	(58.74)	\$	100.00
53 1141 000 220	RETIREMENT	2,800.00	2,965.82	105.92	(165.82)	\$	500.00
53 1141 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	2,424.61	242.46	(1,424.61)	\$	2,000.00
53 3500 000 120	SUBSTITUTES - LLLC	0.00	288.00	0.00	(288.00)	\$	500.00
53 3500 000 220	RETIREMENT - LLLC	590.00	672.89	114.05	(82.89)	\$	100.00
53 3500 000 319	OTHER PROF SERVICES - LLLC	5,000.00	33,301.67	666.03	(28,301.67)	\$	29,000.00
53 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	500.00	21,225.68	4,208.34	(20,725.68)	\$	21,000.00
53 3510 000 119	OTHER COMPENSATION - OST	0.00	225.00	0.00	(225.00)	\$	500.00
53 3510 000 120	SUBSTITUTES - OST	0.00	126.00	0.00	(126.00)	\$	500.00
53 3510 000 210	SOCIAL SECURITY - OST	0.00	17.21	0.00	(17.21)	\$	100.00
53 3510 000 319	OTHER PROF SERVICES - OST	0.00	718.50	0.00	(718.50)	\$	1,000.00
53 3510 000 411	NON-TECHNOLOGY SUPPLIES - OST	0.00	666.09	0.00	(666.09)	\$	1,000.00

BSCS Budget Worksheet

07/11/2018 11:29 AM

Regular; Previous Year 1 07/2016; Processing Month 06/2018; Fund Number 10, 21, 22, 24, 51, 53

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
10	GENERAL FUND					
10 1110	AD VALOREM TAXES	602,250.00	625,264.00	605,355.34	96.82	20,000 short on taxes received?
10 1111	MOBILE HOME TAXES	200.00	200.00	0.00	0.00	
10 1120	PRIOR YEARS' AD VALOREM TAXES	2,500.00	1,000.00	4,366.86	436.69	
10 1140	UTILITY TAX	16,000.00	16,000.00	15,965.85	99.79	
10 1190	PENALTIES AND INTEREST ON TAX	1,000.00	800.00	1,485.78	185.72	
10 1510	INTEREST EARNED	3,000.00	4,000.00	8,517.44	212.94	MOSTLY CD INTEREST THAT IS TIED TO THE CD
10 1791	YEARBOOK SALES	300.00	300.00	210.00	70.00	
10 1910	RENTALS	500.00	500.00	954.00	190.80	
10 1920	CONTRIBUTIONS AND DONATIONS	500.00	500.00	0.00	0.00	
10 1950	REFUND OF PRIOR YEARS' EXPEND	100.00	0.00	35.28	0.00	
10 1973	MEIDCAID INDIRECT ADM SERVICES	1,000.00	800.00	1,653.75	206.72	
10 1990	OTHER	750.00	2,750.00	5,686.55	206.78	
10 2110	COUNTY APPORTIONMENT	4,000.00	4,000.00	6,465.05	161.63	
10 2200	REVENUE IN LIEU OF TAXES	100.00	100.00	107.63	107.63	
10 3111	STATE AID	259,473.00	268,883.00	244,555.00	90.95	24,000 short on state aid?
10 3112	STATE APPORTIONMENT	2,000.00	1,000.00	5,580.15	558.02	
10 3114	BANK FRANCHISE TAX	8,000.00	10,000.00	13,724.92	137.25	
10 3125	MENTOR TEACHERS	0.00	300.00	3,073.00	1,024.33	
10 4151	OTHER STATE REV.	0.00	0.00	276.20	0.00	
10 4200	REVENUE IN LIEU OF TAXES	0.00	0.00	109.17	0.00	
10 5110	OPERATING TRANSFERS IN	99,161.00	109,119.00	120,734.63	0.00	CAPITAL OUTLAY \$57,780 - PENSION \$24,500 - AND RESERVE USE \$38,454.63
10 4151 007	OTHER STATE REV. - FFVP	0.00	4,500.00	3,973.63	88.30	
10 1990 009	OTHER - ALUMINUM CAN RECYCLING	100.00	150.00	1,093.00	728.67	
10 1313 010	TUITION - ORTONVILLE	198,096.00	180,854.00	175,597.91	97.09	ESTIMATED 1 STUDENT LESS FOR YEAR
10 1990 018	OTHER - LIFETOUCH PICTURE COMMISSIONS	100.00	100.00	198.00	198.00	
10 1920 023	CONTRIBUTIONS AND DONATIONS - LIONPACK	2,500.00	2,100.00	4,239.00	201.86	
10 1990 024	OTHER - MAIN SCHOOL FUNDRAISER	5,000.00	5,000.00	9,108.00	182.16	
10 1990 025	OTHER - BOX TOPS & KEMPS	0.00	200.00	226.80	113.40	
10 1990 033	OTHER - E-RATE	1,500.00	1,500.00	1,022.40	68.16	
10 1990 098	OTHER - FIELD TRIPS	4,000.00	3,500.00	2,982.35	85.21	
10 1990 099	OTHER - SCHOOL PLAY/ARTIST	2,000.00	1,500.00	3,087.04	205.80	
10 4151 300	FEDERAL REAP G5	11,000.00	11,000.00	18,763.83	170.58	OK
10 4158 500	TITLE I PART A (84.010)	22,507.00	22,971.00	18,700.00	81.41	OK
10 4159 501	TITLE II PART A REAP (84.367A)	4,908.00	6,305.00	671.00	10.64	
10 4153 504	TITLE IV REAP FLEX	0.00	10,000.00	9,469.00	94.69	
10 3129 702	OTHER RESTRICTED GRANTS IN AID	0.00	30,000.00	15,039.85	50.13	CLASSROOM INNOV GRANT; BUDGET WAS JUST A PLACEHOLDER AS REV = EXP PER STATE
10 1990 704	OTHER - FUEL UP TO PLAY 60	0.00	0.00	2,160.00	0.00	
		1,252,545.00	1,325,196.00	1,305,188.41	98%	\$
1111	ELEMENTARY PROGRAM					
10 1111 000 110	REGULAR SALARY - ELEMENTARY	0.00	0.00	0.00	0.00	
10 1111 000 111	CERTIFIED STAFF SALARY	263,000.00	266,500.00	278,889.01	104.65	
10 1111 000 114	CLASSIFIED STAFF SALARY	15,600.00	3,300.00	2,926.55	88.68	
10 1111 000 120	SUBSTITUTES - ELEMENTARY	3,000.00	3,200.00	5,751.35	179.73	
10 1111 000 210	SOCIAL SECURITY	20,349.00	20,900.00	19,175.84	91.75	
10 1111 000 220	RETIREMENT	6,280.00	16,200.00	16,880.17	104.20	
10 1111 000 230	HEALTH INSURANCE	8,600.00	13,660.00	8,590.28	62.89	
10 1111 000 240	WORKMENS COMPENSATION	7,000.00	7,000.00	6,140.00	87.71	
10 1111 000 250	UNEMPLOYMENT INSURANCE	2,500.00	2,500.00	1,483.38	59.34	
10 1111 000 315	REGISTRATION FEES - ELEMENTARY	0.00	0.00	0.00	0.00	
10 1111 000 319	OTHER PROFESSIONAL SERVICES	2,500.00	2,500.00	665.50	26.62	
10 1111 000 334	TRAVEL	500.00	300.00	77.20	25.73	
10 1111 000 350	ADVERTISING	1,500.00	1,900.00	1,871.19	98.48	
10 1111 000 399	LYCEUMS	730.00	875.00	600.00	68.57	
10 1111 000 410	SUPPLIES	0.00	0.00	0.00	0.00	
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	9,500.00	9,500.00	7,688.25	80.93	
10 1111 024 410	SUPPLIES - MAIN SCHOOL FUNDRAISER	0.00	0.00	0.00	0.00	
10 1111 024 411	NON-TECHNOLOGY SUPPLIES - FUNDRAISER	4,000.00	4,000.00	7,262.46	181.56	
10 1111 098 411	NON-TECHNOLOGY SUPPLIES - FIELD TRIPS	0.00	0.00	0.00	0.00	
10 1111 300 541	EQUIPMENT - COMPUTERS; FED REAP G5	7,700.00	7,700.00	15,738.82	204.40	OK
10 1111 501 319	OTHER PROF SERVICES - TITLE II PART A	2,500.00	3,000.00	3,691.70	123.06	
10 1111 502 319	OTHER PROF SERVICES - TITLE II PART D	5,000.00	5,000.00	3,864.03	77.28	
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR PROGRAM	0.00	0.00	2,700.00	0.00	
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	0.00	0.00	194.15	0.00	
10 1111 703 220	RETIREMENT - MENTOR PROGRAM	0.00	0.00	162.00	0.00	
10 1111 704 411	NON-TECHNOLOGY SUPPLIES - FUEL UP 60	0.00	0.00	510.18	0.00	
		360,259.00	368,035.00	384,862.06	104.57	
1111	ELEMENTARY PROGRAM					
1121	MIDDLE SCHOOL PROGRAM					

10 1121 000 110	REGULAR SALARY - MIDDLE SCHOOL	0.00	0.00	0.00	0.00	
10 1121 000 111	CERTIFIED STAFF SALARY	147,000.00	149,600.00	139,295.44	93.11	
10 1121 000 112	INSTRUCTIONAL AIDES/PARA SALARY	0.00	3,300.00	2,926.55	88.68	
10 1121 000 120	SUBSTITUTES - MIDDLE SCHOOL	3,000.00	3,400.00	2,422.50	71.25	
10 1121 000 210	SOCIAL SECURITY	11,475.00	12,000.00	9,381.44	78.18	
10 1121 000 220	RETIREMENT	8,820.00	9,200.00	8,516.18	92.57	
10 1121 000 230	HEALTH INSURANCE	12,700.00	13,592.00	9,135.35	67.21	
10 1121 000 319	OTHER PROFESSIONAL SERVICES	2,500.00	2,300.00	1,494.25	64.97	
10 1121 000 334	TRAVEL	500.00	500.00	0.00	0.00	
10 1121 000 410	SUPPLIES	0.00	0.00	0.00	0.00	
10 1121 000 411	NON-TECHNOLOGY SUPPLIES	5,000.00	5,000.00	2,244.20	44.88	
10 1121 099 319	OTHER PROF SERVICES - ARTIST IN RESID	0.00	0.00	3,160.20	0.00	
10 1121 300 541	EQUIPMENT - COMPUTERS; FED REAP G5	3,300.00	3,300.00	3,300.00	100.00	OK
10 1121 702 119	OTHER COMP - CLSRM INNOV GRANT - TRAININ	0.00	0.00	3,765.00	0.00	ALL EXP BELOW FOR CLSRM INNOV GRANT BUDGETED IN ONE ACCOUNTING LINE
10 1121 702 210	SOCIAL SECURITY - CLSRM INNOV GRANT	0.00	0.00	271.05	0.00	10 1121 702 412 REV=EXP FOR GRANT PURPOSES
10 1121 702 220	RETIREMENT - CLSRM INNOV GRANT	0.00	0.00	221.58	0.00	
10 1121 702 319	OTHER PROF SERVICES - CLSRM INNOV	0.00	500.00	1,219.40	243.88	
10 1121 702 411	NON-TECHNOLOGY SUPPLIES - CLSRM INNOV GR	0.00	1,000.00	1,000.00	100%	
10 1121 702 412	TECHNOLOGY SUPPLIES - CLSRM INNOV GRANT	0.00	28,500.00	8,004.34	28%	
1121 MIDDLE SCHOOL PROGRAM		194,295.00	232,192.00	196,357.48	84.57	
1273 TITLE 1						
10 1273 000 111	CERTIFIED STAFF SALARY	800.00	22,472.00	21,591.10	96.08	
10 1273 000 210	SOCIAL SECURITY	70.00	3,120.00	2,897.30	92.86	
10 1273 000 220	RETIREMENT	50.00	2,447.00	2,417.51	98.79	
10 1273 000 230	HEALTH INSURANCE	0.00	0.00	54.40	0.00	
10 1273 000 319	PROF SERVICES	80.00	80.00	75.00	93.75	
10 1273 000 334	TRAVEL	100.00	100.00	0.00	0.00	
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	150.00	150.00	245.92	163.95	
10 1273 500 111	CERTIFIED STAFF SALARY	39,100.00	18,700.00	18,700.00	100.00	OK
10 1273 500 210	SOCIAL SECURITY - TITLE I PART A	2,992.00	0.00	0.00	0.00	
10 1273 500 220	RETIREMENT - TITLE I PART A	2,346.00	0.00	0.00	0.00	
10 1273 500 230	HEALTH INSURANCE - TITLE I PART A	50.00	50.00	0.00	0.00	
1273 TITLE 1		45,738.00	47,119.00	45,981.23	97.59	
1293 CONTRACTS OUTSIDE STATE						
10 1293 000 372	TUITION-PAYMENT OUT OF STATE	720.00	500.00	180.00	36.00	
10 1293 010 372	TUITION - ORTONVILLE	188,776.00	197,295.00	184,681.31	93.61	
1293 CONTRACTS OUTSIDE STATE		189,496.00	197,795.00	184,861.31	93.46	
1294 CONTRACTS-INSIDE STATE						
10 1294 014 371	TUITION - MILBANK	20,166.00	21,922.00	27,410.50	125.04	
1294 CONTRACTS-INSIDE STATE		20,166.00	21,922.00	27,410.50	125.04	
2122 COUNSELING SERVICES						
10 2122 000 110	REGULAR SALARY - COUNSELING	0.00	0.00	0.00	0.00	
10 2122 000 111	CERTIFIED STAFF SALARY	5,000.00	5,113.00	5,300.03	103.66	
10 2122 000 210	SOCIAL SECURITY	383.00	383.00	337.90	88.22	
10 2122 000 220	RETIREMENT	300.00	300.00	318.00	106.00	
10 2122 000 230	HEALTH INSURANCE	420.00	420.00	446.44	106.30	
10 2122 000 411	NON-TECHNOLOGY SUPPLIES	200.00	200.00	0.00	0.00	
2122 COUNSELING SERVICES		6,303.00	6,416.00	6,402.37	99.79	
2213 INST STAFF TRAINING (IN-SERV)						
10 2213 000 319	OTHER PROF SERVICES - STAFF MEETINGS	0.00	1,000.00	898.42	89.84	
2213 INST STAFF TRAINING (IN-SERV)		0.00	1,000.00	898.42	89.84	
2214 TITLE I PROFESSIONAL DEVELOPMENT SERVICE						
10 2214 151 110	REGULAR SALARY - FOCUS/MTSS FUNDS	0.00	0.00	0.00	0.00	
10 2214 151 111	CERTIFIED STAFF SALARY	2,000.00	0.00	0.00	0.00	
10 2214 151 210	SOCIAL SECURITY - FOCUS/MTSS FUNDS	160.00	0.00	0.00	0.00	
10 2214 151 220	RETIREMENT - FOCUS/MTSS FUNDS	120.00	0.00	0.00	0.00	
10 2214 151 319	OTHER PROF SERVICES - FOCUS/MTSS FUNDS	1,200.00	0.00	0.00	0.00	
10 2214 151 410	SUPPLIES - FOCUS/MTSS FUNDS	0.00	0.00	0.00	0.00	
10 2214 151 411	NON-TECHNOLOGY SUPPLIES	1,520.00	0.00	0.00	0.00	
10 2214 504 111	CERTIFIED STAFF SALARY - MTSS - TITLE IV	0.00	2,000.00	2,488.50	124.43	
10 2214 504 210	SOCIAL SECURITY - MTSS - TITLE IV	0.00	160.00	180.75	112.97	
10 2214 504 220	RETIREMENT - MTSS - TITLE IV	0.00	120.00	124.47	103.73	
10 2214 504 319	OTHER PROF SERVICES - MTSS - TITLE IV	0.00	1,200.00	1,436.00	119.67	
10 2214 504 411	NON-TECHNOLOGY SUPPLIES - MTSS - TITLE I	0.00	1,520.00	1,145.10	75.34	
2214 TITLE I PROFESSIONAL DEVELOPMENT SERVICE		5,000.00	5,000.00	5,374.82	107.50	
2222 LIBRARY SERVICES						
10 2222 000 110	REGULAR SALARY - LIBRARY	0.00	0.00	0.00	0.00	
10 2222 000 119	OTHER COMPENSATION	4,000.00	4,126.00	4,125.32	99.98	
10 2222 000 210	SOCIAL SECURITY - LIBRARY	310.00	316.00	276.33	87.45	
10 2222 000 220	RETIREMENT - LIBRARY	0.00	248.00	247.56	99.82	
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	440.00	400.00	2,277.05	569.26	
2222 LIBRARY SERVICES		4,750.00	5,090.00	6,926.26	136.08	
2227 TECHNOLOGY SERVICES						
10 2227 000 119	OTHER COMPENSATION	3,000.00	3,500.00	6,603.75	188.68	
10 2227 000 210	SOCIAL SECURITY	230.00	268.00	474.90	177.20	
10 2227 000 220	RETIREMENT	180.00	210.00	396.21	188.67	
10 2227 000 230	HEALTH INSURANCE	0.00	0.00	0.00	0.00	

10 2227 022 319	OTHER PROF SERVICES - OUTSOURCED TECH	10,000.00	10,000.00	10,266.98	102.67
2227	TECHNOLOGY SERVICES	13,410.00	13,978.00	17,741.84	126.93
2311	BOARD OF ED SERVICES				
10 2311 000 110	REGULAR SALARY - SCHOOL BOARD	0.00	0.00	0.00	0.00
10 2311 000 119	OTHER COMPENSATION	2,400.00	2,400.00	2,280.00	95.00
10 2311 000 210	SOCIAL SECURITY	190.00	190.00	174.42	91.80
10 2311 000 319	OTHER PROF SERVICES	0.00	500.00	500.00	100.00
10 2311 000 411	NON-TECHNOLOGY SUPPLIES	600.00	600.00	555.15	92.53
10 2311 000 640	DUES AND FEES	1,200.00	1,700.00	1,708.33	100.49
2311	BOARD OF ED SERVICES	4,390.00	5,390.00	5,217.90	96.81
2314	ELECTION SERVICE				
10 2314 000 319	PROFESSIONAL SERVICES - ELECTIONS	500.00	500.00	0.00	0.00
2314	ELECTION SERVICE	500.00	500.00	0.00	0.00
2315	LEGAL SERVICE				
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	500.00	712.95	142.59
2315	LEGAL SERVICE	500.00	500.00	712.95	142.59
2317	AUDIT SERVICE				
10 2317 000 319	PROFESSIONAL SERVICES - AUDIT	18,000.00	18,000.00	18,077.78	100.43
2317	AUDIT SERVICE	18,000.00	18,000.00	18,077.78	100.43
2410	PRINCIPAL'S OFFICE				
10 2410 000 110	REGULAR SALARY - SUPT/PRINCIPAL	0.00	0.00	0.00	0.00
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	45,000.00	46,013.00	47,699.97	103.67
10 2410 000 210	SOCIAL SECURITY	3,443.00	3,520.00	3,041.10	86.39
10 2410 000 220	RETIREMENT	2,700.00	2,761.00	2,862.00	103.66
10 2410 000 230	HEALTH INSURANCE	3,780.00	3,780.00	4,017.96	106.30
10 2410 000 315	REGISTRATION FEES - SUPT/PRINCIPAL	100.00	100.00	50.00	50.00
10 2410 000 319	OTHER PROF SERVICES	1,000.00	1,000.00	0.00	0.00
10 2410 000 334	TRAVEL	1,000.00	1,000.00	359.00	35.90
10 2410 000 411	NON-TECHNOLOGY SUPPLIES	500.00	500.00	334.72	66.94
10 2410 000 640	DUES AND FEES	600.00	600.00	80.00	13.33
10 2410 703 334	TRAVEL - MENTOR PROGRAM	0.00	0.00	0.00	0.00
2410	PRINCIPAL'S OFFICE	58,123.00	59,274.00	58,444.75	98.60
2490	OTHER SUPPORT SERVICES-SCH ADM				
10 2490 000 319	MEDICAID CLAIMING FEE	0.00	100.00	167.39	167.39
2490	OTHER SUPPORT SERVICES-SCH ADM	0.00	100.00	167.39	167.39
2525	FINANCIAL ACCOUNTING SERVICES				
10 2525 000 110	FINANCIAL ACCOUNTING SERVICES - GD	3,000.00	0.00	0.00	0.00
10 2525 000 113	ADMINISTRATIVE SALARY - GD SERVICES	0.00	0.00	0.00	0.00
10 2525 000 210	SOCIAL SECURITY	230.00	0.00	0.00	0.00
10 2525 000 220	RETIREMENT	180.00	0.00	0.00	0.00
2525	FINANCIAL ACCOUNTING SERVICES	3,410.00	0.00	0.00	0.00
2529	BUSINESS MANAGER				
10 2529 000 110	REGULAR SALARY - BUSINESS OFFICE	0.00	0.00	0.00	0.00
10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR	70,000.00	70,000.00	70,240.00	100.34
10 2529 000 114	CLASSIFIED STAFF SALARY - ADMIN ASSIST	19,800.00	17,922.00	17,308.57	96.58
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE	250.00	250.00	0.00	0.00
10 2529 000 190	OTHER SALARIES - ADMIN ASSISTANT	0.00	0.00	0.00	0.00
10 2529 000 210	SOCIAL SECURITY	6,890.00	6,727.00	6,203.58	92.22
10 2529 000 220	RETIREMENT	5,388.00	6,476.00	6,452.91	99.64
10 2529 000 230	HEALTH INSURANCE	100.00	100.00	74.51	74.51
10 2529 000 315	REGISTRATION FEES	200.00	200.00	120.00	60.00
10 2529 000 319	PROFESSIONAL SERVICES	3,800.00	4,200.00	3,750.25	89.29
10 2529 000 334	TRAVEL	1,000.00	1,500.00	846.32	56.42
10 2529 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 2529 000 411	NON-TECHNOLOGY SUPPLIES	1,800.00	2,200.00	2,050.75	93.22
10 2529 000 640	DUES AND FEES	500.00	500.00	620.00	124.00
2529	BUSINESS MANAGER	109,728.00	110,075.00	107,666.89	97.81
2549	OPERATION & MAINTENANCE OF PLANT				
10 2549 000 110	REGULAR SALARY - CUSTODIAN	0.00	0.00	0.00	0.00
10 2549 000 114	CLASSIFIED STAFF SALARY	32,000.00	45,068.00	43,372.61	96.24
10 2549 000 120	SUBSTITUTES	500.00	500.00	0.00	0.00
10 2549 000 130	OVERTIME SALARIES - CUSTODIAL	0.00	0.00	0.00	0.00
10 2549 000 210	SOCIAL SECURITY	2,487.00	3,486.00	2,825.00	81.04
10 2549 000 220	RETIREMENT	1,920.00	1,824.00	1,828.20	100.23
10 2549 000 230	HEALTH INSURANCE	4,230.00	4,523.00	4,464.40	98.70
10 2549 000 315	REGISTRATION FEES	130.00	130.00	32.00	24.62
10 2549 000 323	REPAIRS & MAINTENANCE	22,700.00	12,000.00	13,012.05	108.43
10 2549 000 329	PROPERTY INSURANCE	14,700.00	14,700.00	5,989.00	40.74
10 2549 000 334	TRAVEL	100.00	100.00	0.00	0.00
10 2549 000 340	COMMUNICATION	2,520.00	2,500.00	2,176.38	87.06
10 2549 000 410	SUPPLIES	0.00	0.00	0.00	0.00
10 2549 000 411	NON-TECHNOLOGY SUPPLIES	9,000.00	9,000.00	10,270.91	116.17
10 2549 000 413	MOTOR FUEL	0.00	100.00	0.00	0.00
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	11,000.00	11,000.00	13,493.22	122.67
10 2549 041 321	PUBLIC UTILITY SERVICE - WATER	3,700.00	3,700.00	3,427.13	92.63
10 2549 042 321	PUBLIC UTILITY SERVICE - HEAT	7,500.00	7,500.00	7,424.09	98.99
10 2549 043 321	PUBLIC UTILITY SERVICE - GARBAGE/RECYLCE	4,300.00	4,300.00	1,720.70	40.02
2549	OPERATION & MAINTENANCE OF PLANT	116,787.00	120,431.00	110,035.69	91.52
2552	VEHICLE OPERATION SERVICES				
10 2552 000 114	CLASSIFIED STAFF SALARY	3,210.00	5,100.00	3,207.93	62.90
10 2552 000 120	SUBSTITUTES - BUS DRIVER	150.00	150.00	0.00	0.00
10 2552 000 210	SOCIAL SECURITY - BUS DRIVER	250.00	391.00	242.68	62.07
10 2552 000 220	RETIREMENT - BUS DRIVER	0.00	0.00	35.92	0.00

10 2552 000 323	REPAIRS & MTNCE - VEHICLES	1,500.00	1,500.00	2,095.15	139.68
10 2552 000 411	NON-TECHNOLOGY SUPPLIES	100.00	100.00	0.00	0.00
10 2552 000 413	MOTOR FUEL	3,200.00	3,200.00	3,681.90	115.06
2552	VEHICLE OPERATION SERVICES	8,410.00	10,441.00	9,263.58	88.72
2555	CONTRACTED SERVICES				
10 2555 010 331	CONTRACTED BUS SERVICE - ORTONVILLE	34,000.00	37,422.00	37,877.21	101.22
10 2555 029 335	TRANSPORTATION-COMMON CARRIER - PRAIRIE	1,700.00	1,700.00	1,541.25	90.66
2555	CONTRACTED SERVICES	35,700.00	39,122.00	39,418.46	100.76
2562	FOOD SERVICE				
10 2562 007 461	FOOD PURCHASES - FFVP	0.00	4,500.00	3,973.63	74.40
2562	FOOD SERVICE	0.00	4,500.00	3,973.63	74.40
3600	WELFARE ACTIVITIES SERVICES				
10 3600 023 461	FOOD PURCHASES - LIONPACK PROGRAM	2,500.00	2,100.00	2,580.22	122.87
3600	WELFARE ACTIVITIES SERVICES	2,500.00	2,100.00	2,580.22	122.87
6900	COMBINED ACTIVITIES				
10 6900 000 110	REGULAR SALARY - EXTRA CURRICULAR	0.00	0.00	0.00	0.00
10 6900 000 119	OTHER COMPENSATION	4,500.00	4,500.00	4,683.25	104.07
10 6900 000 210	SOCIAL SECURITY	350.00	350.00	344.76	98.50
10 6900 000 220	RETIREMENT	270.00	270.00	179.06	66.32
10 6900 000 319	OTHER PROF SERVICES	250.00	500.00	795.00	159.00
10 6900 000 334	TRAVEL - EXTRA CURRICULAR	100.00	100.00	94.65	94.65
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	100.00	100.00	164.54	164.54
10 6900 024 319	OTHER PROF SERV - FUNDRAISE ITEMS	0.00	0.00	696.08	0.00
10 6900 098 319	OTHER PROF SERV - MISC FIELD TRIPS	4,000.00	4,000.00	4,243.42	106.09
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PLAY	2,000.00	2,000.00	2,896.84	144.84
6900	COMBINED ACTIVITIES	11,570.00	11,820.00	14,097.60	119.27
8110	OPERATING TRANSFERS OUT				
10 8110 000 690	TRANSFERS OUT	45,610.00	44,396.00	58,715.28	0.00
8110	OPERATING TRANSFERS OUT	45,610.00	44,396.00	58,715.28	0.00
10	GENERAL FUND	1,254,645.00	1,325,196.00	1,305,188.41	98%

ATTRIBUTE INCREASE IN TRXFR OUT DUE TO LLLC START UP COSTS

21 CAPITAL OUTLAY FUND

21 1110	AD VALOREM TAXES	119,800.00	130,000.00	127,777.94	98.29
21 1111	MOBILE HOME TAXES	50.00	50.00	0.00	0.00
21 1120	PRIOR YEARS' AD VALOREM TAXES	300.00	300.00	467.89	155.96
21 1190	PENALTIES AND INTEREST ON TAX	100.00	100.00	155.05	155.05
21 5110	OPERATING TRANSFERS IN	6,750.00	3,750.00	0.00	0.00
		127,000.00	134,200.00	128,400.88	96%
1111	ELEMENTARY PROGRAM				
21 1111 000 420	TEXTBOOKS	0.00	15,000.00	15,756.28	105.04
21 1111 000 479	OTHER NON CONSUMABLE SUPPLIES	0.00	0.00	1,800.00	0.00
1111	ELEMENTARY PROGRAM	0.00	15,000.00	17,556.28	117.04
2549	OPERATION & MAINTENANCE OF PLANT				
21 2549 000 323	REPAIRS & MTNCE	65,500.00	51,000.00	30,859.73	60.51
21 2549 000 530	IMPROVEMENTS - OTHER THAN BLDG	0.00	6,200.00	7,559.50	121.93
21 2549 000 549	OTHER EQUIPMENT	6,000.00	0.00	0.00	0.00
2549	OPERATION & MAINTENANCE OF PLANT	71,500.00	57,200.00	38,419.23	67.17
5000	DEBT SERVICE				
21 5000 000 549	OTHER EQUIPMENT	3,500.00	3,500.00	4,542.39	129.78
5000	DEBT SERVICE	3,500.00	3,500.00	4,542.39	129.78
8110	OPERATING TRANSFERS OUT				
21 8110 000 690	MISC OBJECTS	52,000.00	58,500.00	57,780.00	0.00
8110	OPERATING TRANSFERS OUT	52,000.00	58,500.00	57,780.00	0.00
21	CAPITAL OUTLAY FUND	127,000.00	134,200.00	118,297.90	88%

45% OF TOTAL ACTUAL REVENUES \$

57,780.40

10,102.98

22 SPECIAL EDUCATION FUND

22 1110	AD VALOREM TAXES	92,860.00	95,397.00	106,845.26	112.00
22 1111	MOBILE HOME TAXES	50.00	50.00	0.00	0.00
22 1120	PRIOR YEARS' AD VALOREM TAXES	400.00	200.00	556.41	278.21
22 1190	PENALTIES AND INTEREST ON TAX	100.00	100.00	186.49	186.49
22 1973	MEDICAID INDIRECT ADM SERVICES	120.00	50.00	95.00	190.00
22 1990	OTHER	0.00	0.00	300.00	0.00
22 4175	IDEA PART B 611 (CFDA 84.027)	22,644.00	22,629.00	22,629.00	100.00
22 4186	IDEA PRESCHOOL 619 (CFDA 84.173)	486.00	486.00	50.00	10.29
22 5110	OPERATING TRANSFERS IN	32,278.00	40,581.00	37,737.76	0.00
22 1313 010	ORTONVILLE SCHOOL TUITION	35,000.00	32,000.00	43,441.93	135.76
		183,938.00	191,493.00	211,841.85	111%
1221	MILD TO MODERATE DISABILITY				
22 1221 000 110	REGULAR SALARY - SPECIAL ED	0.00	0.00	0.00	0.00
22 1221 000 111	CERTIFIED STAFF SALARY	0.00	18,926.00	19,048.33	100.65

OK

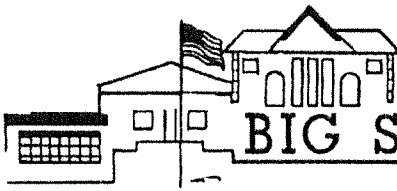
SPED FUND RESERVE USE

0.00

22 1221 000 112	INSTRUCTIONAL AIDES/PARA SALARY	45,500.00	44,211.00	36,417.56	82.37	
22 1221 000 120	SUBSTITUTES	2,000.00	2,000.00	1,420.00	71.00	
22 1221 000 130	OVERTIME SALARIES - SPED	0.00	0.00	3.15	0.00	
22 1221 000 210	SOCIAL SECURITY	3,634.00	3,900.00	4,494.64	115.25	
22 1221 000 220	RETIREMENT	2,730.00	2,800.00	3,453.87	123.35	
22 1221 000 230	HEALTH INSURANCE	140.00	140.00	100.20	71.57	
22 1221 000 319	PROFESSIONAL SERVICES	200.00	200.00	199.75	99.88	
22 1221 000 334	TRAVEL	200.00	200.00	229.41	114.71	
22 1221 000 411	NON-TECHNOLOGY SUPPLIES	500.00	750.00	197.87	26.38	
22 1221 000 640	DUES AND FEES	0.00	0.00	50.00	0.00	
22 1221 010 372	TUTION-ORTONVILLE	10,000.00	12,000.00	32,170.31	268.09	DISTRICT SPED STUDENTS
22 1221 014 371	TUTION-MILBANK	15,000.00	15,000.00	36,706.83	244.71	DISTRICT SPED STUDENTS
22 1221 600 111	CERTIFIED STAFF SALARY	34,230.00	20,629.00	20,629.00	100.00	OK
22 1221 600 210	SOCIAL SECURITY - IDEA PART B 611	2,619.00	1,000.00	1,000.00	100.00	OK
22 1221 600 220	RETIREMENT - IDEA PART B 611	2,054.00	1,000.00	1,000.00	100.00	OK
22 1221 600 230	HEALTH INSURANCE - IDEA PART B 611	30.00	0.00	0.00	0.00	
1221	MILD TO MODERATE DISABILITY	118,837.00	122,756.00	157,120.92	127.99	
1224	RESIDENTIAL PROGRAMS					
22 1224 000 373	ALL OTHER TUITION - RESIDENTIAL PROGRAM	22,000.00	25,000.00	12,889.33	51.56	
1224	RESIDENTIAL PROGRAMS	22,000.00	25,000.00	12,889.33	51.56	
2149	OTHER PSYCHOLOGICAL SERVICES					
22 2149 000 319	PROFESSIONAL SERVICES - PSYCHOLOGICAL	1,700.00	1,700.00	2,680.00	157.65	
2149	OTHER PSYCHOLOGICAL SERVICES	1,700.00	1,700.00	2,680.00	157.65	
2159	OTHER SPEECH PATHOLOGY & AUDIO					
22 2159 000 111	CERTIFIED STAFF SALARY	29,740.00	32,060.00	32,054.92	99.98	
22 2159 000 210	SOCIAL SECURITY	2,276.00	2,453.00	2,305.08	93.97	
22 2159 000 220	RETIREMENT	1,785.00	1,924.00	1,923.30	99.96	
22 2159 000 411	NON-TECHNOLOGY SUPPLIES	600.00	600.00	460.05	76.68	
2159	OTHER SPEECH PATHOLOGY & AUDIO	34,401.00	37,037.00	36,743.35	99.21	
2171	PHYSICAL THERAPY					
22 2171 000 319	OTHER PROF SERVICES - THERAPY	7,000.00	5,000.00	2,408.25	48.17	
2171	PHYSICAL THERAPY	7,000.00	5,000.00	2,408.25	48.17	
22	SPECIAL EDUCATION FUND	183,938.00	191,493.00	211,841.85	111%	
24	PENSION FUND					
24 1110	AD VALOREM TAXES	9,320.00	0.00	838.98	0.00	
24 1111	MOBILE HOME TAXES	30.00	0.00	0.00	0.00	
24 1120	PRIOR YEARS' AD VALOREM TAXES	100.00	0.00	32.99	0.00	
24 1190	PENALTIES AND INTEREST ON TAX	50.00	0.00	11.29	0.00	
24 5110	OPERATING TRANSFERS IN	0.00	24,500.00	30,006.21	0.00	RESERVE USE \$24,500 PLUS EXTRA \$5,506.21
		9,500.00	24,500.00	30,889.47	126%	0.00
1111	ELEMENTARY PROGRAM					
24 1111 000 220	RETIREMENT	9,500.00	13,000.00	13,000.00	0.00	TXFR FUNDS FROM PENSION TO GENERAL
1111	ELEMENTARY PROGRAM	9,500.00	13,000.00	13,000.00	0.00	
1121	MIDDLE SCHOOL PROGRAM					
24 1121 000 220	RETIREMENT	0.00	7,000.00	7,000.00	0.00	TXFR FUNDS FROM PENSION TO GENERAL
1121	MIDDLE SCHOOL PROGRAM	0.00	7,000.00	7,000.00	0.00	
4500	EARLY RETIREMENT PAYMENT					
24 4500 000 150	EARLY RETIREMENT PAYMENT	0.00	4,500.00	10,070.10	223.78	MORE RETIREES THAN ANTICIPATED
24 4500 000 210	SOCIAL SECURITY	0.00	0.00	766.32	0.00	
24 4500 000 220	RETIREMENT	0.00	0.00	53.05	0.00	
4500	EARLY RETIREMENT PAYMENT	0.00	4,500.00	10,889.47	241.99	
24	PENSION FUND	9,500.00	24,500.00	30,889.47	126%	
51	FOOD SERVICE FUND					
51 1610	SALES TO PUPILS	22,000.00	22,000.00	25,908.90	117.77	
51 1620	SALES TO ADULTS	3,300.00	3,300.00	4,627.20	140.22	
51 1920	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00	
51 1990	OTHER	500.00	500.00	3,061.91	612.38	
51 2500	PENSION REVENUE	0.00	0.00	(864.63)	0.00	AUDITORS ENTRY
51 3810	CASH REIMBURSEMENT - STATE	0.00	0.00	209.41	0.00	
51 4151	OTHER STATE REV.	100.00	100.00	0.00	0.00	
51 4810	FEDERAL REIMBURSEMENT	500.00	500.00	0.00	0.00	
51 4820	DONATED FOOD	100.00	100.00	0.00	0.00	
51 5110	OPERATING TRANSFERS IN	15,680.00	20,521.00	0.00	0.00	
51 5170	CAPITAL CONTRIBUTIONS	0.00	0.00	6,229.42	0.00	
51 4810 006	FEDERAL REIMBURSEMENT - F&R LUNCH PROG	29,000.00	29,000.00	35,348.46	121.89	
51 4151 007	OTHER STATE REV. - FFVP	0.00	0.00	0.00	0.00	
51 4810 007	FEDERAL REIMBURSEMENT - FFVP	4,500.00	0.00	0.00	0.00	
51 1610 008	SALES TO PUPILS - MILK SALES	1,300.00	1,300.00	2,396.20	184.32	
51 1620 102	SALES TO ADULTS - SFSP	0.00	8,200.00	1,114.75	13.59	
51 4810 102	FEDERAL REIMBURSEMENT - SFSP	0.00	0.00	8,667.08	0.00	
		76,980.00	85,521.00	86,698.70	101%	3,057.63

2562 FOOD SERVICE						NO GENERAL FUND TXFR TO FOOD SERVICE
51 2562 000 110	REGULAR SALARY	0.00	0.00	0.00	0.00	
51 2562 000 114	CLASSIFIED STAFF SALARY	34,000.00	33,100.00	32,492.69	98.17	
51 2562 000 120	SUBSTITUTES	1,000.00	500.00	1,096.37	219.27	
51 2562 000 210	SOCIAL SECURITY	2,680.00	3,077.00	1,884.29	61.24	
51 2562 000 220	RETIREMENT	2,100.00	2,383.00	1,949.60	81.81	
51 2562 000 230	HEALTH INSURANCE	50.00	4,546.00	4,527.60	99.60	
51 2562 000 315	REGISTRATION FEES - FOOD SERVICE	100.00	100.00	0.00	0.00	
51 2562 000 319	PROFESSIONAL SERVICES	1,000.00	1,000.00	1,322.05	132.21	
51 2562 000 334	TRAVEL	100.00	200.00	94.88	47.44	
51 2562 000 410	SUPPLIES	0.00	0.00	0.00	0.00	
51 2562 000 411	NON-TECHNOLOGY SUPPLIES	2,000.00	2,000.00	2,170.19	108.51	
51 2562 000 461	FOOD PURCHASES - LUNCH	32,000.00	28,500.00	27,265.09	97.86	
51 2562 000 462	COMMODITIES	1,750.00	1,000.00	4,005.17	400.52	
51 2562 000 640	DUES AND FEES - MEMBERSHIP	200.00	200.00	58.00	29.00	
51 2562 000 910	DEPRECIATION-LOCAL FUNDS	0.00	0.00	0.00	0.00	
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	0.00	6,615.00	4,252.55	64.29	
51 2562 102 210	SOCIAL SECURITY - SFSP	0.00	0.00	292.21	0.00	
51 2562 102 220	RETIREMENT - SFSP	0.00	0.00	243.82	0.00	
51 2562 102 334	TRAVEL - SFSP	0.00	300.00	0.00	0.00	
51 2562 102 350	ADVERTISING - SFSP	0.00	0.00	31.09	0.00	
51 2562 102 461	FOOD PURCHASES - SFSP	0.00	2,000.00	1,955.47	97.77	
2562	FOOD SERVICE	76,980.00	85,521.00	83,641.07	98.53	
51	FOOD SERVICE FUND	76,980.00	85,521.00	83,641.07	98%	

53 PRESCHOOL/OST/LITTLE LIONS FUND						
53 1340	PRESCHOOL TUITION	4,000.00	6,500.00	8,245.00	126.85	
53 1981	DAY CARE CENTER SERVICES	0.00	24,000.00	31,102.06	129.59	THIS HAS SCHOOL YEAR OST AND SUMMER LLLC REVENUE; DONE THIS WAY UNTIL THE SPLIT OF REVENUE WHEN BOTH LLLC AND OST STARTED THIS SUMMER STRICTLY OST SUMMER REVENUE
53 1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	0.00	0.00	7,533.57	0.00	
53 1990	OTHER	200.00	200.00	1,714.00	857.00	
53 2500	PENSION REVENUE	0.00	0.00	(800.34)	0.00	AUDITORS ENTRY
53 4155	OUT OF SCHOOL TIME GRANT - CFDA 93.575	0.00	3,645.00	8,645.10	237.18	
53 5110	OPERATING TRANSFERS IN	29,930.00	23,875.00	58,715.28	0.00	FROM GENERAL FUND TO COVER
53 1340 021	PRESCHOOL TUITION - HEAD START	0.00	21,000.00	17,901.96	42.62	
53 1990 024	OTHER - FUNDRAISING	0.00	0.00	0.00	0.00	
		55,130.00	79,220.00	133,056.63	168%	0.00
1141	REGULAR PRESCHOOL					
53 1141 000 111	CERTIFIED STAFF SALARY	35,500.00	36,250.00	36,375.50	100.35	
53 1141 000 112	INSTRUCTIONAL AIDES/PARA SALARY	11,500.00	9,400.00	12,156.50	129.32	
53 1141 000 120	SUBSTITUTES	500.00	500.00	1,100.00	220.00	
53 1141 000 210	SOCIAL SECURITY	3,520.00	3,500.00	3,558.74	101.68	
53 1141 000 220	RETIREMENT	2,760.00	2,800.00	2,965.82	105.92	
53 1141 000 230	HEALTH INSURANCE	50.00	50.00	26.40	52.80	
53 1141 000 334	TRAVEL	300.00	300.00	0.00	0.00	
53 1141 000 410	SUPPLIES	0.00	0.00	0.00	0.00	
53 1141 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	1,000.00	2,424.61	242.46	
53 1141 024 411	NON-TECHNOLOGY SUPPLIES	0.00	0.00	0.00	0.00	
1141	REGULAR PRESCHOOL	55,130.00	53,800.00	58,607.57	108.94	
3500	CARE & CUSTODY OF CHILDREN - LLLC					
53 3500 000 111	CERTIFIED STAFF SALARY - LLLC	0.00	7,100.00	7,026.50	98.96	
53 3500 000 119	OTHER COMPENSATION - LLLC	0.00	10,500.00	9,033.09	86.03	
53 3500 000 120	SUBSTITUTES - LLLC	0.00	0.00	288.00	0.00	
53 3500 000 210	SOCIAL SECURITY - LLLC	0.00	1,230.00	1,148.43	93.37	
53 3500 000 220	RETIREMENT - LLLC	0.00	590.00	672.89	114.05	
53 3500 000 319	OTHER PROF SERVICES - LLLC	0.00	5,000.00	33,301.67	666.03	START UP LLLC COSTS
53 3500 000 334	TRAVEL - LLLC	0.00	500.00	0.00	0.00	
53 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	0.00	500.00	21,225.68	4,208.34	START UP LLLC COSTS
3500	CARE & CUSTODY OF CHILDREN - LLLC	0.00	25,420.00	72,696.26	285.26	
3510	OST - OUTSIDE OF SCHOOL TIME					
53 3510 000 119	OTHER COMPENSATION - OST	0.00	0.00	225.00	0.00	
53 3510 000 120	SUBSTITUTES - OST	0.00	0.00	126.00	0.00	
53 3510 000 210	SOCIAL SECURITY - OST	0.00	0.00	17.21	0.00	
53 3510 000 319	OTHER PROF SERVICES - OST	0.00	0.00	718.50	0.00	
53 3510 000 411	NON-TECHNOLOGY SUPPLIES - OST	0.00	0.00	666.09	0.00	
3510	OST - OUTSIDE OF SCHOOL TIME	0.00	0.00	1,752.80	0.00	
53	PRESCHOOL/OST/LITTLE LIONS FUND	55,130.00	79,220.00	133,056.63	168%	



BIG STONE CITY SCHOOL DISTRICT 25-1

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

Thursday, July 12, 2018

Subject: 2018FY Funds Transfer Amplification

Big Stone City School Board of Education-

- Recommendation by the business manager to transfer the following funds from the General Fund 10 to the Preschool/OST/Little Lion's Enterprise Fund 53.

Per the June 2018 Balance Sheet Report the following funds had a negative balance of:

Preschool/OST/Little Lion's Fund 53 = (\$56,275.47)

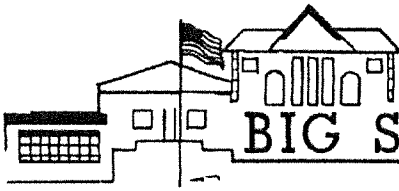
Journal Entries:

Date	Account	Debit	Credit
6/30/2018	10 101		\$56,275.47
6/30/2018	10 8110 000 690	\$56,275.47	
6/30/2018	53 101	\$56,275.47	
6/30/2018	53 5110		\$56,275.47

- Per SB131 the capital outlay fund flexibility can contribute up to 45% to the general fund. The total revenue generated from the capital outlay fund per the budget to actual report ending June 30 2018 is \$128,400.88. The budgeted amount for 2018FY is \$58,500. The recommendation by the business manager is to transfer \$57,780.

Journal Entries:

Date	Account	Debit	Credit
6/30/2018	10 101	\$57,480	
6/30/2018	10 5110		\$57,480
6/30/2018	21 8110 000 690	\$57,480	
6/30/2018	21 101		\$57,480



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BIG STONE CITY SCHOOL DISTRICT 25-1

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

- Per the Proposed 2018FY Budget there is to be a transfer for General Fund 10 retirement expenses from the Pension Fund 24 reserves in the amount of \$24,500.

Journal Entries:

Date	Account	Debit	Credit
6/30/2018	10 101	\$24,500	
6/30/2018	10 5110		\$24,500
6/30/2018	24 1111 000 220	\$13,000	
6/30/2018	24 1111 000 220	\$7,000	
6/30/2018	24 101		\$24,500

Please contact me if there are any questions.

Thank you,

Christopher J Folk
CEO/Business Manager
Big Stone City School District #25-1

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

REVENUES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use	\$ 11,681.00	\$ -	\$ 38,524.00	\$ 20,000.00			\$ 70,205.00
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	\$ 76,000.00				\$ 20,768.00	\$ 7,758.00	\$ 104,526.00
Preschool						\$ 11,924.00	\$ 11,924.00
Little Lion's Learning Center						\$ 118,786.00	\$ 118,786.00
Out of School Time (OST)						\$ 29,010.00	\$ 29,010.00
All other local revenue	\$ 218,800.00		\$ 34,000.00		\$ 29,624.00	\$ 13,000.00	\$ 295,424.00
TOTAL LOCAL REVENUE	\$ 900,382.00	\$ 145,450.00	\$ 180,305.00	\$ 20,000.00	\$ 50,392.00	\$ 180,478.00	\$ 1,477,007.00
County Apportionment	\$ 4,100.00						\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 282,077.00						\$ 282,077.00
State Apportionment	\$ 5,000.00						\$ 5,000.00
Bank Franchise	\$ 10,000.00						\$ 10,000.00
All other state revenue	\$ 3,000.00						\$ 3,000.00
TOTAL STATE REVENUE	\$ 300,077.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,077.00
Grants-in-Aid	\$ 53,614.00		\$ 23,115.00		\$ 43,800.00		\$ 120,529.00
TOTAL FEDERAL REVENUE	\$ 53,614.00	\$ -	\$ 23,115.00	\$ -	\$ 43,800.00	\$ -	\$ 120,529.00
TOTAL REVENUES	\$ 1,258,173.00	\$ 145,450.00	\$ 203,420.00	\$ 20,000.00	\$ 94,192.00	\$ 180,478.00	\$ 1,901,713.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 348,804.00	\$ 49,020.00		\$ 13,000.00			\$ 410,824.00
Middle School Programs	\$ 200,267.00			\$ 7,000.00			\$ 207,267.00
Preschool	\$ 7,758.00					\$ 37,922.00	\$ 45,680.00
Little Lion's Learning Center						\$ 115,163.00	\$ 115,163.00
Out of School Time (OST)						\$ 27,393.00	\$ 27,393.00
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	\$ 20,768.00				\$ 94,192.00		\$ 114,960.00
Other Support Services	\$ 9,600.00						\$ 9,600.00
Operation & Maint.	\$ 121,931.00	\$ 96,430.00					\$ 218,361.00
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	\$ 1,258,173.00	\$ 145,450.00	\$ 203,420.00	\$ 20,000.00	\$ 94,192.00	\$ 180,478.00	\$ 1,901,713.00

Approximate Cost of Publication _____

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	101,181.24	605,355.34
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	4,366.86
1140	UTILITY TAX	0.00	15,965.85
1190	PENALTIES AND INTEREST ON TAX	21.10	1,485.78
1313	TUITION OTHER LEAS OUT STATE	44,983.68	175,597.91
1510	INTEREST EARNED	148.97	8,517.44
1791	YEARBOOK SALES	60.00	210.00
1910	RENTALS	100.00	954.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	4,239.00
1950	REFUND OF PRIOR YEARS' EXPEND	0.00	35.28
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,653.75
1990	OTHER	2,063.00	25,564.14
2110	COUNTY APPORTIONMENT	12.14	6,465.05
2200	REVENUE IN LIEU OF TAXES	0.00	107.63
3111	STATE AID	22,794.00	244,555.00
3112	STATE APPORTIONMENT	0.00	5,580.15
3114	BANK FRANCHISE TAX	0.00	13,724.92
3125	MENTOR TEACHERS	2,700.00	3,073.00
3129	OTHER RESTRICTED GRANTS IN AID	8,796.47	15,039.85
4151	OTHER STATE REV.	4,292.30	23,013.66
4153	TITLE IV REAP FLEX	0.00	9,469.00
4158	TITLE I PART A (84.010)	0.00	18,700.00
4159	TITLE II PART A REAP (84.367A)	0.00	671.00
4200	REVENUE IN LIEU OF TAXES	0.00	109.17
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>187,152.90</u>	<u>1,184,453.78</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	21,363.38	127,777.94
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	467.89
1190	PENALTIES AND INTEREST ON TAX	5.55	155.05
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>21,368.93</u>	<u>128,400.88</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	16,273.62	106,845.26
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	556.41
1190	PENALTIES AND INTEREST ON TAX	4.22	186.49
1313	TUITION OTHER LEAS OUT STATE	9,275.40	43,441.93
1973	MEDICAID INDIRECT ADM SERVICES	0.00	95.00
1990	OTHER	0.00	300.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	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>25,553.24</u>	<u>174,104.09</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	1,582.80	28,305.10
1620	SALES TO ADULTS	570.20	5,741.95
1990	OTHER	363.11	3,061.91
2500	PENSION REVENUE	0.00	(864.63)
3810	CASH REIMBURSEMENT	209.41	209.41
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	11,303.04	44,015.54
4820	DONATED FOOD	1,942.10	1,942.10
5110	OPERATING TRANSFERS IN	0.00	0.00
5170	CAPITAL CONTRIBUTIONS	0.00	6,229.42
51	FOOD SERVICE FUND	<u>15,970.66</u>	<u>88,640.80</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1314	PRESCHOOL TUITION	(8,950.98)	0.00
1340	PRESCHOOL TUITION	9,130.98	26,146.96
1981	DAY CARE CENTER SERVICES	6,055.05	31,102.06
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	6,596.32	7,533.57
1990	OTHER	0.00	1,714.00
2500	PENSION REVENUE	0.00	(800.34)
4155	OUT OF SCHOOL TIME GRANT - CFDA 93.575	5,000.00	8,645.10
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>17,831.37</u>	<u>74,341.35</u>
Grand Total:		<u>267,877.10</u>	<u>1,650,824.16</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

07/12/2018 11:35 AM

Regular; Processing Month 06/2018; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 195,817.51	\$ 1,246,473.13
21	CAPITAL OUTLAY FUND	\$ 2,038.64	\$ 60,517.90
22	SPECIAL EDUCATION FUND	\$ 35,293.87	\$ 211,841.85
24	PENSION FUND	\$ 9,888.74	\$ 10,889.47
51	FOOD SERVICE FUND	\$ 13,345.24	\$ 83,641.07
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 54,859.25	\$ 133,056.63
Grand Total:		\$ 311,243.25	\$ 1,746,420.05

Per Bank Statement	Ending-	June 30, 2018	
MAIN Account			\$ 437,560.26
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 291,818.58
(11) ADV PYMT & (71) FLEX Account			\$ 7,908.23
(72) STUDENT COUNCIL Account			\$ 909.67

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
JUNE 2018 2	ADVANCE PAYMENT FUND	06/28/2018
(SCHOOL CHECKING FUND)		10.25 POSTAGE
(SCHOOL CHECKING FUND)		55.00 CK# 4405 LAWN CARE FRANK BOOTS
Vendor Name	ADVANCE PAYMENT FUND	<hr/> 65.25
JULY 2018	ASB PROTECTIVE TRUST	07/09/2018
(PROP/LIAB INS)		13,573.00 2019FY PROP & LIAB INSURANCE
Vendor Name	ASB PROTECTIVE TRUST	<hr/> 13,573.00
2019FY ASBSD DUES	ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA	07/05/2018
(MEMBERSHIP DUES)		793.51 ASBSD DUES
Vendor Name	ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA	<hr/> 793.51
6/30/2018	BMO MASTERCARD	07/11/2018
		54.01 PCARD1 MACDADDYS FUEL
		13.90 PCARD4 Dollar General OST SNACK
		17.18 PCARD4 Berens LLLC SNACK
		104.67 PCARD1 Napa MOWER BATTERY
		105.00 PCARDC Bramble Park Zoo FIELD TRIP
		360.00 PCARDC Bramble Park Zoo FIELD TRIP
		432.00 PCARDC Cedar Shore Resort TEACHER PD
		60.40 PCARDC HARTMANS FFVP
		17.94 PCARDC Amazon OFFICE SUPPLIES
		28.49 PCARDC HARTMANS TESTING SUPPLIES
		305.70 PCARDC HARTMANS FFVP
		12.98 PCARDC HARTMANS CUSTODIAL
		58.50 PCARDC Ortonville Ind HIRE ADS
		163.73 PCARDC Lifetouch YEARBOOKS
		195.00 PCARDC Rausch Brothers RETIREE PLAQUES
		770.00 PCARDC Super 8 SCHOOL PLAY LODGING
		21.00 PCARDC Pro Image Partners BBALL
		273.59 PCARDC Waste Mgmt GARBAGE
		3,847.00 PCARDC STS EDUCATION PROM BOARD - CLSSRM
		69.45 PCARDC TRISTATE WATER WATER SERVICE
		128.00 PCARDC Ortonville Ind K OPEN HOUSE AD
		162.50 PCARDC RURAL SOLUTIONS TECH SERVICES
		199.98 PCARDC Best Western B MGR CONF HOTEL
		52.24 PCARDC The Shop VEHICLE SERVICE
		30.00 PCARDC Pro Image Partners RETIREE GIFTS

Invoice Number Vendor Name
Description

Invoice Date
Amount Detail Description

7/16/2018-0001 BMO MASTERCARD	39.32 PCARD5 Wal-Mart OFFICE SUPPLIES
	14.21 PCARD5 Cenex TEACHER PD FUEL
	15.97 PCARD5 Exxonmobil TEACHER PD FUEL
	36.37 PCARD5 Clark FUEL TEACHER PD FUEL
	39.24 PCARD5 Cenex Deuel TEACHER PD FUEL
	3.45 PCARDC Kibble LAWN MOWER PARTS
	47.49 PCARDC RURAL SOLUTIONS TECH SERVICES
	07/11/2018
	264.00 PCARDC Tubbs Of Soft Water WATER SERVICE
	197.31 PCARDC Centurylink TELEPHONE
	73.22 PCARD1 Seehafer Ace CUST SUPPLIES
	77.30 PCARDC TRISTATE WATER WATER SERVICE

Vendor Name BMO MASTERCARD

8,291.14

UTILITIES1-0091 CITY OF BIG STONE CITY (UTILITIES - 1952 BUILDING)	07/05/2018
(UTILITIES - 1952 BUILDING)	141.54 ELECTRIC
UTILITIES2-0091 CITY OF BIG STONE CITY (UTILITIES - 1900 BUILDING)	42.45 WATER & SEWER CHARGES
(UTILITIES - 1900 BUILDING)	07/05/2018
UTILITIES3-0091 CITY OF BIG STONE CITY (UTILITIES - GYM)	441.06 ELECTRIC
(UTILITIES - GYM)	162.70 WATER & SEWER CHARGES
	07/05/2018
	467.46 ELECTRIC
	85.53 WATER & SEWER CHARGES

Vendor Name CITY OF BIG STONE CITY

1,340.74

JULY 2018 CRONEN, JENNIFER (REIMBURSEMENT)	07/03/2018
	124.99 AIR CONDITIONER FOR TITLE ROOM

Vendor Name CRONEN, JENNIFER

124.99

JUNE 30 2018 FOOD SERVICE FUND (SCHOOL FOOD SERVICE FUND)	06/30/2018
	342.16 LLLC/OST SNACK

Vendor Name FOOD SERVICE FUND

342.16

JUNE 30 2018 GRANT COUNTY REVIEW (ADVERTISING)	06/30/2018
(ADVERTISING)	140.36 PROPOSED 2019FY BUDGET
	91.89 JUNE 18 2018 BOARD PROCEEDINGS

Vendor Name GRANT COUNTY REVIEW

232.25

7/2/18 STMT HARTMAN'S SUPERVALU FOODS (FOOD PURCHASES/SUPPLIES)	07/10/2018
	14.87 LLLC SNACK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(FOOD PURCHASES/SUPPLIES)			56.17	OST SNACK
Vendor Name	HARTMAN'S SUPERVALU FOODS		<hr/>	
			71.04	
JULY 2018-0001	NORTHWESTERN ENERGY	07/05/2018		
(UTILITIES - NATGAS)			33.07	HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		<hr/>	
			33.07	
JULY 2018-0001	PAYSTUBZ.COM	07/05/2018		
(TIME CLOCK SERVICE)			44.10	TIME CLOCK SERVICE
Vendor Name	PAYSTUBZ.COM		<hr/>	
			44.10	
JUNE 2018	PRAIRIE FIVE RIDES	06/28/2018		
(TRANSPORTATION)			89.25	119 RIDES IN MAY 2018
Vendor Name	PRAIRIE FIVE RIDES		<hr/>	
			89.25	
2019FY CEO FEES	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	07/05/2018		
(MEMBERSHIP & DUES)			284.00	SASD & SDASBO FEES
Vendor Name	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA		<hr/>	
			284.00	
2019FY	SOFTWARE UNLIMITED INC	07/05/2018		
(ACCOUNTING SOFTWARE)			3,300.00	SUI ACCOUNTING SOFTWARE
Vendor Name	SOFTWARE UNLIMITED INC		<hr/>	
			3,300.00	
JULY 2018	SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION	07/09/2018		
(MEMBERSHIP DUES & FEES)			450.00	SDUSA DUES
Vendor Name	SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION		<hr/>	
			450.00	
Fund Number	10		<hr/>	
			29,034.50	
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
JUNE 2018 2	ADVANCE PAYMENT FUND	06/28/2018		
(SCHOOL CHECKING FUND)			55.00	CK# 4408 LAWN CARE FRANK BOOTS
(SCHOOL CHECKING FUND)			480.00	CK# 4406 ELEM PAINT PROJ ELMER ATHEY
Vendor Name	ADVANCE PAYMENT FUND		<hr/>	
			535.00	

Invoice Number	Vendor Name	Invoice Date	Amount	Description
JULY 2018	ATHEY, ELMER	07/09/2018	450.00	ELEM PAINT PROJ
(BUILDING MAINTENANCE)				
Vendor Name	ATHEY, ELMER		<hr/>	450.00
6/30/2018	BMO MASTERCARD	07/11/2018	147.36	PCARD1 Seehafer Ace CO PAINT PROJ
			91.96	PCARD1 Seehafer Ace CO PAINT PROJ
			133.74	PCARD1 Seehafer Ace CO PAINT PROJ
			219.80	PCARD1 Seehafer Ace CO PAINT PROJ
			424.92	PCARDC Xerox COPY MACHINE
Vendor Name	BMO MASTERCARD		<hr/>	1,017.78
14398	CONROY ELECTRIC INC	07/05/2018	460.55	ADD OUTLETS IN MUSIC ROOM
(MAINTENANCE & SUPPLIES)				
14399	CONROY ELECTRIC INC	07/05/2018	6,941.33	CEILING FANS AND LED LIGHTING PROJ
(MAINTENANCE & SUPPLIES)				
Vendor Name	CONROY ELECTRIC INC		<hr/>	7,401.88
Fund Number	21		<hr/>	9,404.66
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
8500	SIoux FALLS SCHOOL DISTRICT	06/28/2018	1,550.43	MAY 2018 TUITION
(TUITION)				
8542	SIoux FALLS SCHOOL DISTRICT	07/10/2018	1,348.20	SPED STUDENT TUITION
(TUITION)				
Vendor Name	SIoux FALLS SCHOOL DISTRICT		<hr/>	2,898.63
Fund Number	22		<hr/>	2,898.63
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
6/30/2018	BMO MASTERCARD	07/11/2018	136.60	PCARDC Pan-O-Gold FOOD PURCHASE
			151.65	PCARDC Pan-O-Gold FOOD PURCHASE
			427.20	PCARDC Watertown Public Opini FS PROCURE
			207.91	PCARDC HARTMANS SCHOOL FOOD
			563.04	PCARDC HARTMANS SCHOOL FOOD
			47.19	PCARDC HARTMANS SF SUPPLIES
			133.43	PCARDC Pan-O-Gold FOOD PURCHASE
7/16/2018-0001	BMO MASTERCARD	07/11/2018	125.00	PCARDC Eb School Nutrition HEAD COOK CON
Vendor Name	BMO MASTERCARD		<hr/>	1,792.02

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
7/2/18 STMT	CASH-WA DISTRIBUTING	07/10/2018
(FOOD/CUSTODIAL SUPPLIES)		727.04 SFSP FOOD
Vendor Name	CASH-WA DISTRIBUTING	<hr/> 727.04
7/2/18 STMT	HARTMAN'S SUPERVALU FOODS	07/10/2018
(FOOD PURCHASES/SUPPLIES)		9.12 SCHOOL FOOD
(FOOD PURCHASES/SUPPLIES)		210.56 SFSP FOOD
Vendor Name	HARTMAN'S SUPERVALU FOODS	<hr/> 219.68
Fund Number	51	<hr/> 2,738.74
Checking Account ID	1	Fund Number 53
JUNE 2018 2	ADVANCE PAYMENT FUND	PRESCHOOL/OST/LITTLE LIONS FUND
(SCHOOL CHECKING FUND)		06/28/2018
(SCHOOL CHECKING FUND)		74.00 CK# 4409 ORTONVILLE POOL DAY
(SCHOOL CHECKING FUND)		400.00 CK# 4410 CHURCH RENT PAYMENT
(SCHOOL CHECKING FUND)		10.00 LLLC FINGERPRINTING FEE
Vendor Name	ADVANCE PAYMENT FUND	152.00 CK# 4407 ORTONVILLE POOL DAYS
		<hr/> 636.00
6/30/2018	BMO MASTERCARD	07/11/2018
		51.19 PCARD4 Dollar General LLLC
		11.22 PCARD3 Dollar General OST
		36.98 PCARD4 Amazon LLLC
		46.56 PCARD4 Wal-Mart LLLC
		122.48 PCARD4 Amazon LLLC
		3.62 PCARD4 Dollar General LLLC
		33.09 PCARD4 Big Stone Area Hardwa LLLC
		14.43 PCARD4 Dollar General OST
		96.34 PCARDC HARTMANS PREK
		48.26 PCARDC Big Stone Area Hardwar LLLC
		419.41 PCARDC HOME DEPOT OST SLIDE
		125.55 PCARDC AVI SYSTEMS PRE-K SMARTBOAD SOFTW
		37.02 PCARDC HARTMANS PREK
		15.00 PCARDC Pro Image Partners OST
		287.00 PCARDC Valley Office Products LLLC CHAIR
		25.00 PCARDC Ortonville Flower Shop LLLC OPEN
		114.00 PCARDC Pro Image Partners LLLC
		89.00 PCARDC Pro Image Partners OST
		343.85 PCARDC Lakeshore Learning LLLC ACTIVITY
		250.00 PCARDC Valley Rental LLLC OPEN HOUSE
		2,019.07 PCARDC BRIANS GLASS LLLC COMPLIANCE
		106.88 PCARDC Pro Image Partners LLLC
		625.00 PCARDC Central Lakes Restaura LLLC COMPL

Invoice Number	Vendor Name	Invoice Date
7/16/2018-0001	BMO MASTERCARD	
Description		Amount Detail Description
		180.00 PCARDC Ortonville Ind LLLC OPEN HOUSE AD
		07/11/2018
		17.99 PCARDC Runnings LLLC
		109.95 PCARD4 Amazon LLLC
		8.49 PCARD4 Amazon LLLC
		35.11 PCARD4 Shopko LLLC
		20.93 PCARD4 Dollar General LLLC
Vendor Name	BMO MASTERCARD	<hr/> 5,293.42
JUNE 2018	BONANZA EDUCATION CENTER	06/28/2018
(FIELD TRIPS)		230.00 EDUCATIONAL FIELD TRIPS
Vendor Name	BONANZA EDUCATION CENTER	<hr/> 230.00
7/2/18 STMT	CASH-WA DISTRIBUTING	07/10/2018
(FOOD/CUSTODIAL SUPPLIES)		244.37 LLLC FOOD & SUPPLY
Vendor Name	CASH-WA DISTRIBUTING	<hr/> 244.37
JUNE 2018	FENHAUS, JESSICA	06/28/2018
(SUBSTITUTE)		27.00 OST SUB
JUNE 2018 2	FENHAUS, JESSICA	06/28/2018
(SUBSTITUTE)		45.00 OST SUB
JUNE 30 2018	FENHAUS, JESSICA	06/30/2018
(SUBSTITUTE)		45.00 6/21/18 LLLC SUB
(SUBSTITUTE)		54.00 6/29/18 OST SUB
Vendor Name	FENHAUS, JESSICA	<hr/> 171.00
JUNE 2018	GORES, MAKIAH	06/28/2018
(SUBSTITUTE)		45.00 LLLC SUB
JUNE 2018 2	GORES, MAKIAH	06/28/2018
(SUBSTITUTE)		45.00 LLLC SUB
Vendor Name	GORES, MAKIAH	<hr/> 90.00
7/2/18 STMT	HARTMAN'S SUPERVALU FOODS	07/10/2018
(FOOD PURCHASES/SUPPLIES)		123.02 LLLC FOOD & SUPPLY
Vendor Name	HARTMAN'S SUPERVALU FOODS	<hr/> 123.02
JULY 2018-0001	ST. CHARLES CHURCH	07/05/2018
(RENT PAYMENT)		400.00 RENT PAYMENT
Vendor Name	ST. CHARLES CHURCH	

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			<u>400.00</u>	
JUNE 2018 (SUBSTITUTE)	WOLLSCHLAGER, KELLY	06/28/2018		81.00 LLLC SUB
JUNE 30 2018 (SUBSTITUTE)	WOLLSCHLAGER, KELLY	06/30/2018		72.00 LLLC SUB
Vendor Name	WOLLSCHLAGER, KELLY		<u>153.00</u>	
Fund Number	53		<u>7,340.81</u>	
Checking Account ID	1		<u>51,417.34</u>	

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 07/2018

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
HALVKAR	HALVORSON, KAREN											
												1,387.05
	GROSS:	1,608.81	0.00	0.00	1,608.81	1,608.81	1,711.50	1,711.50	1,711.50	1,608.81		
1,711.50	EMPLOYEE:	(98.66)	0.00	0.00	(99.75)	(23.33)	(102.69)				0.00	0.00
	EMPLOYER:				99.75	23.33	102.69	0.00	0.00	0.00	1.20	0.00
HOERRAC	HOERNEMANN, RACHEL											
												711.51
	GROSS:	870.39	870.39	0.00	870.39	870.39	0.00	870.39	870.39	870.39		
870.39	EMPLOYEE:	(56.21)	(36.09)	0.00	(53.96)	(12.62)	0.00				0.00	0.00
	EMPLOYER:				53.96	12.62	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												3,918.01
	GROSS:	4,927.72	4,927.72	0.00	5,094.39	5,094.39	5,449.25	5,267.51	5,454.18	4,960.55		
5,454.18	EMPLOYEE:	(402.58)	(217.41)	0.00	(315.85)	(73.87)	(326.96)				(199.50)	0.00
	EMPLOYER:				315.85	73.87	326.96	0.00	0.00	0.00	5.85	0.00
LESTANN	LESTER, ANNE M											
												7,584.59
	GROSS:	9,536.30	0.00	0.00	9,702.30	9,702.30	10,321.60	10,155.60	10,155.60	9,536.30		
10,321.60	EMPLOYEE:	(1,209.49)	0.00	0.00	(601.54)	(140.68)	(619.30)				(166.00)	0.00
	EMPLOYER:				601.54	140.68	619.30	0.00	0.00	0.00	5.20	0.00
LESTDAN	LESTER, DAN											
												1,807.72
	GROSS:	2,132.36	0.00	0.00	2,132.36	2,132.36	2,739.13	2,739.13	2,739.13	2,574.78		
2,739.13	EMPLOYEE:	(161.51)	0.00	0.00	(132.21)	(30.92)	(164.35)				(442.42)	0.00
	EMPLOYER:				132.21	30.92	164.35	0.00	0.00	0.00	376.20	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,317.91
	GROSS:	2,959.94	0.00	0.00	3,059.94	3,059.94	3,296.19	3,296.19	3,296.19	2,998.42		
3,296.19	EMPLOYEE:	(407.94)	0.00	0.00	(189.72)	(44.37)	(197.77)				(138.48)	0.00
	EMPLOYER:				189.72	44.37	197.77	0.00	0.00	0.00	5.20	0.00
RABEAND	RABE, ANDRIA											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
												2,439.98
	GROSS:	2,970.89	0.00	0.00	2,970.89	2,970.89	3,309.74	3,309.74	3,309.74	3,111.16		
3,309.74	EMPLOYEE:	(303.63)	0.00	0.00	(184.20)	(43.08)	(198.56)				(140.27)	0.00
	EMPLOYER:				184.20	43.08	198.56	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,140.27
	GROSS:	2,604.75	2,604.75	0.00	2,604.75	2,604.75	3,241.67	3,241.67	3,241.67	3,047.17		
3,241.67	EMPLOYEE:	(165.32)	(99.90)	0.00	(161.49)	(37.77)	(194.50)				(442.42)	0.00
	EMPLOYER:				161.49	37.77	194.50	0.00	0.00	0.00	376.20	0.00
SCHLKAS	SCHLUETER, KASI											
												708.15
	GROSS:	822.50	0.00	0.00	822.50	822.50	0.00	822.50	822.50	822.50		
822.50	EMPLOYEE:	(51.42)	0.00	0.00	(51.00)	(11.93)	0.00				0.00	0.00
	EMPLOYER:				51.00	11.93	0.00	0.00	0.00	0.00	0.00	0.00
STOEAASH	STOEL, ASHLEY											
												3,199.22
	GROSS:	4,043.78	4,043.78	0.00	4,043.78	4,043.78	4,321.39	4,321.39	4,321.39	4,062.11		
4,321.39	EMPLOYEE:	(349.38)	(185.84)	0.00	(250.71)	(58.63)	(259.28)				(18.33)	0.00
	EMPLOYER:				250.71	58.63	259.28	0.00	0.00	0.00	1.20	0.00
STREMAR	STREI, MARLA R											
												3,915.37
	GROSS:	4,431.40	0.00	0.00	4,431.40	4,431.40	4,714.26	4,431.40	4,714.26	4,431.40		
4,714.26	EMPLOYEE:	(177.02)	0.00	0.00	(274.75)	(64.26)	(282.86)				0.00	0.00
	EMPLOYER:				274.75	64.26	282.86	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 07/2018

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
TAYLELI	TAYLOR, ELIZABETH											
												1,042.67
	GROSS:	1,149.26	0.00	0.00	1,149.26	1,149.26	1,222.62	1,222.62	1,222.62	1,149.26		
1,222.62	EMPLOYEE:	(18.68)	0.00	0.00	(71.25)	(16.66)	(73.36)				0.00	0.00
	EMPLOYER:				71.25	16.66	73.36	0.00	0.00	0.00	1.20	0.00
TRAURUT	TRAUTNER, RUTH											
												1,328.20
	GROSS:	1,535.57	0.00	0.00	1,535.57	1,535.57	1,654.88	1,654.88	1,654.88	1,555.59		
1,654.88	EMPLOYEE:	(89.89)	0.00	0.00	(95.21)	(22.27)	(99.29)				(20.02)	0.00
	EMPLOYER:				95.21	22.27	99.29	0.00	0.00	0.00	1.20	0.00
TUCKBRE	TUCKETT, BRENNNA											
												1,067.59
	GROSS:	1,210.25	1,210.25	0.00	1,210.25	1,210.25	1,287.50	1,287.50	1,287.50	1,210.25		
1,287.50	EMPLOYEE:	(24.78)	(25.29)	0.00	(75.04)	(17.55)	(77.25)				0.00	0.00
	EMPLOYER:				75.04	17.55	77.25	0.00	0.00	0.00	0.00	0.00
VANLAMY	VANLITH, AMY M											
												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
WARNLIL	WARNER, LILLIAN											
												635.31
	GROSS:	687.94	687.94	0.00	687.94	687.94	731.85	731.85	731.85	687.94		
731.85	EMPLOYEE:	0.00	0.00	0.00	(42.65)	(9.98)	(43.91)				0.00	0.00
	EMPLOYER:				42.65	9.98	43.91	0.00	0.00	0.00	1.20	0.00
WESTSUE	WESTERMEYER, SUE											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												1,250.76
	GROSS:	1,401.94	0.00	0.00	1,401.94	1,401.94	1,491.43	1,491.43	1,491.43	1,401.94		
1,491.43	EMPLOYEE:	(43.94)	0.00	0.00	(86.91)	(20.33)	(89.49)				0.00	0.00
	EMPLOYER:				86.91	20.33	89.49	0.00	0.00	0.00	1.20	0.00
Subtotal:												
					Female: 29	Male: 3		Total: 32		Net:		59,921.48
	GROSS:	72,821.00	26,437.93	0.00	73,503.67	73,503.67	72,579.87	75,768.45	76,217.98	71,596.49		
81,133.98	EMPLOYEE:	(5,643.31)	(1,061.21)	0.00	(4,557.23)	(1,065.82)	(4,604.82)				(4,280.11)	0.00
	EMPLOYER:				4,557.23	1,065.82	4,554.82	0.00	0.00	0.00	1,730.55	0.00

Balance Sheet
 Period Ending: June 2018
 Annual; Processing Month 06/2018

<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	110,453.28	55,591.72	166,045.00
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	277,010.46	(95,237.42)	181,773.04
10 112	TAXES RECEIVABLE - DELINQUENT	4,893.83	0.00	4,893.83
10 120	ACCOUNTS RECEIVABLE	0.00	8,796.47	8,796.47
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>707,932.32</u>	<u>(30,849.23)</u>	<u>677,083.09</u>
Total Assets and Deferred Outflows of Resources:		<u>707,932.32</u>	<u>(30,849.23)</u>	<u>677,083.09</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	974.59	8,479.26	9,453.85
10 404	CONTRACTS PAYABLE	429.36	57,650.31	58,079.67
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	4,050.92	(1,617.61)	2,433.31
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)	8,540.84	7,458.96
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	54,288.36	(54,288.36)	0.00
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	280,793.63	(40,949.06)	239,844.57
	Current Liabilities Subtotal:	<u>339,460.30</u>	<u>(22,184.62)</u>	<u>317,275.68</u>

Balance Sheet
 Period Ending: June 2018
 Annual; Processing Month 06/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<u>Other Liabilities</u>				
10 603	ENCUMBRANCES	0.00	0.00	0.00
10 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
10 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
10 704 005	UNDESIGNATED FUND BALANCE	0.00	0.00	0.00
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	364,479.02	(8,664.61)	355,814.41
	Fund Balance Subtotal:	368,472.02	(8,664.61)	359,807.41
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		707,932.32	(30,849.23)	677,083.09

Balance Sheet
 Period Ending: June 2018
 Annual; Processing Month 06/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	1,227.39	215.08	1,442.47
	Current Assets Subtotal:	1,227.39	215.08	1,442.47
	Total Assets and Deferred Outflows of Resources:	1,227.39	215.08	1,442.47
<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	1,227.39	215.08	1,442.47
	Fund Balance Subtotal:	1,227.39	215.08	1,442.47
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	1,227.39	215.08	1,442.47

Balance Sheet
Period Ending: June 2018
Annual; Processing Month 06/2018

<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	142,106.20	20,883.07	162,989.27
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	83,654.62	(21,236.68)	62,417.94
21 112	TAXES RECEIVABLE - DELINQUENT	683.54	0.00	683.54
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>226,444.36</u>	<u>(353.61)</u>	<u>226,090.75</u>
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets and Deferred Outflows of Resources:		<u>226,444.36</u>	<u>(353.61)</u>	<u>226,090.75</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	12,296.63	1,552.78	13,849.41
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	20,763.20	(20,763.20)	0.00
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	72,896.94	(473.48)	72,423.46
	Current Liabilities Subtotal:	<u>109,186.87</u>	<u>(19,683.90)</u>	<u>89,502.97</u>
<u>Other Liabilities</u>				
21 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
21 704	FUND BALANCE	0.00	0.00	0.00
21 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	117,257.49	19,330.29	136,587.78
	Fund Balance Subtotal:	<u>117,257.49</u>	<u>19,330.29</u>	<u>136,587.78</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>226,444.36</u>	<u>(353.61)</u>	<u>226,090.75</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 22 SPECIAL EDUCATION FUND				
<u>Current Assets</u>				
22 101	CASH IN BANK	64,377.63	3,474.54	67,852.17
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	63,988.96	(16,177.09)	47,811.87
22 112	TAXES RECEIVABLE - DELINQUENT	727.94	0.00	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:	129,094.53	(12,702.55)	116,391.98
Total Assets and Deferred Outflows of Resources:		129,094.53	(12,702.55)	116,391.98
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	1,635.33	2,898.63	4,533.96
22 404	CONTRACTS PAYABLE	0.00	9,115.87	9,115.87
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)	1,200.67	1,197.64
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	19,215.64	(16,177.09)	3,038.55
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:	75,314.03	(2,961.92)	72,352.11
<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	53,780.50	(9,740.63)	44,039.87
	Fund Balance Subtotal:	53,780.50	(9,740.63)	44,039.87

Balance Sheet
Period Ending: June 2018
Annual; Processing Month 06/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	129,094.53	(12,702.55)	116,391.98

<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	(5,044.49)	78,685.89
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	(5,044.49)	78,912.76
Total Assets and Deferred Outflows of Resources:		83,957.25	(5,044.49)	78,912.76
<u>Current Liabilities</u>				
24 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
24 404	CONTRACTS PAYABLE	0.00	4,500.00	4,500.00
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	344.25	344.25
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	4,844.25	5,071.12
<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	(9,888.74)	73,841.64
	Fund Balance Subtotal:	83,730.38	(9,888.74)	73,841.64
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		83,957.25	(5,044.49)	78,912.76

<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	7,289.00	3,469.63	10,758.63
51 120	ACCOUNTS RECEIVABLE	0.00	4,687.57	4,687.57
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	1,942.10	5,265.76
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>13,627.69</u>	<u>10,099.30</u>	<u>23,726.99</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><u>69,413.43</u></u>	<u><u>10,099.30</u></u>	<u><u>79,512.73</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	2,613.74	2,613.74
51 404	CONTRACTS PAYABLE	0.00	3,715.19	3,715.19
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	1,144.95	1,144.95
	Current Liabilities Subtotal:	<u>0.00</u>	<u>7,473.88</u>	<u>7,473.88</u>
<u>Other Liabilities</u>				

Balance Sheet
 Period Ending: June 2018
 Annual; Processing Month 06/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
51 603	ENCUMBRANCES	0.00	0.00	0.00
51 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
51 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	6,171.88	0.00	6,171.88
 <u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	55,427.97	2,625.42	58,053.39
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	63,241.55	2,625.42	65,866.97
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		69,413.43	10,099.30	79,512.73

Balance Sheet
Period Ending: June 2018
Annual; Processing Month 06/2018

<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	(33,039.50)	(27,810.97)	(60,850.47)
53 120	ACCOUNTS RECEIVABLE	0.00	4,575.00	4,575.00
	Current Assets Subtotal:	<u>(33,039.50)</u>	<u>(23,235.97)</u>	<u>(56,275.47)</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	<u>21,501.65</u>	<u>0.00</u>	<u>21,501.65</u>
Total Assets and Deferred Outflows of Resources:		<u>(11,537.85)</u>	<u>(23,235.97)</u>	<u>(34,773.82)</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	6,748.34	6,748.34
53 404	CONTRACTS PAYABLE	0.00	6,220.90	6,220.90
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	822.67	822.69
	Current Liabilities Subtotal:	<u>0.02</u>	<u>13,791.91</u>	<u>13,791.93</u>
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
53 603	ENCUMBRANCES	0.00	0.00	0.00
53 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>8,312.03</u>	<u>0.00</u>	<u>8,312.03</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(19,849.90)	(37,027.88)	(56,877.78)
	Fund Balance Subtotal:	<u>(19,849.90)</u>	<u>(37,027.88)</u>	<u>(56,877.78)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>(11,537.85)</u>	<u>(23,235.97)</u>	<u>(34,773.82)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71 AGENCY FUND - INS/FLEX				
<u>Current Assets</u>				
71 101	CASH	5,711.64	754.12	6,465.76
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:		5,711.64	754.12	6,465.76
Total Assets and Deferred Outflows of Resources:		5,711.64	754.12	6,465.76
<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:		0.00	0.00	0.00
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,711.64	754.12	6,465.76
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	FUNDBALANCE/SWEATSHIRT	0.00	0.00	0.00
Fund Balance Subtotal:		5,711.64	754.12	6,465.76
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		5,711.64	754.12	6,465.76

Balance Sheet
Period Ending: June 2018
Annual; Processing Month 06/2018

<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	1,024.60	(114.93)	909.67
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
	Current Assets Subtotal:	<u>1,024.60</u>	<u>(114.93)</u>	<u>909.67</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>1,024.60</u></u>	<u><u>(114.93)</u></u>	<u><u>909.67</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	1,024.60	(114.93)	909.67
	Fund Balance Subtotal:	<u>1,024.60</u>	<u>(114.93)</u>	<u>909.67</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>1,024.60</u></u>	<u><u>(114.93)</u></u>	<u><u>909.67</u></u>

Balance Sheet
Period Ending: June 2018
Annual; Processing Month 06/2018

<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: JUNE 2018 CHECK RECONCILIATION **Processing Month:** 06/2018
Checking Account: 1 **BSCS MAIN CHECKING**

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	06/30/2018	437,560.26

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
35848	UNSPOKEN VOICES	05/15/2018	200.00
35850	AFLAC	06/01/2018	912.43
35852	NORTHERN PLAINS INSURANCE POOL	06/01/2018	5,733.67
35854	SANFORD HEALTH FLEX PLAN	06/01/2018	32.00
35864	DAKOTA ASSEMBLIES	06/18/2018	400.00
35869	GRANT COUNTY REVIEW	06/18/2018	332.53
35870	HUEBNER CONSTRUCTION	06/18/2018	4,469.14
		Total:	<u>12,079.77</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
437,560.26	(12,079.77)	425,480.49	425,480.49

Cleared Automatic Payment Total:	38,873.65
Cleared Checks Total:	102,052.85
Cleared Direct Deposit Total:	(53,212.73)
Cleared Void Total:	
Cleared Deposit Total:	247,875.96
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

6/30/2018

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 551	6/21/2018	MJ18-067	54,288.36		GRANT COUNTY MAY 2018 APPORTIONMENT
10 553	6/21/2018	MJ18-067	33,575.23		GRANT COUNTY MAY 2018 APPORTIONMENT
10 110	6/21/2018	MJ18-067		87,863.59	GRANT COUNTY MAY 2018 APPORTIONMENT
21 551	6/21/2018	MJ18-067	16,225.49		GRANT COUNTY MAY 2018 APPORTIONMENT
21 553	6/21/2018	MJ18-067	473.48		GRANT COUNTY MAY 2018 APPORTIONMENT
21 110	6/21/2018	MJ18-067		16,698.97	GRANT COUNTY MAY 2018 APPORTIONMENT
22 551	6/21/2018	MJ18-067	12,720.12		GRANT COUNTY MAY 2018 APPORTIONMENT
22 110	6/21/2018	MJ18-067		12,720.12	GRANT COUNTY MAY 2018 APPORTIONMENT
10 553	6/21/2018	MJ18-067	7,373.83		ROBERTS COUNTY MAY 2018 APPORTIONMENT
10 110	6/21/2018	MJ18-067		7,373.83	ROBERTS COUNTY MAY 2018 APPORTIONMENT
21 551	6/21/2018	MJ18-067	4,537.71		ROBERTS COUNTY MAY 2018 APPORTIONMENT
21 110	6/21/2018	MJ18-067		4,537.71	ROBERTS COUNTY MAY 2018 APPORTIONMENT
22 551	6/21/2018	MJ18-067	3,456.97		ROBERTS COUNTY MAY 2018 APPORTIONMENT
22 110	6/21/2018	MJ18-067		3,456.97	ROBERTS COUNTY MAY 2018 APPORTIONMENT
11 101	6/29/2018	MJ18-068		1,707.95	ADV PYMT CKS
11 1190 000 479 011	6/29/2018	MJ18-068	1,707.95		ADV PYMT CKS
71 101	6/29/2018	MJ18-068		220.55	FLEX PAYMENT TXFR
71 1190 000 479 012	6/29/2018	MJ18-068	220.55		FLEX PAYMENT TXFR
72 101	6/29/2018	MJ18-069		209.93	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	6/29/2018	MJ18-069	209.93		STUDENT COUNCIL PAYMENTS
53 1314 021	6/30/2018	MJ18-070	8,950.98		CORR MOVE HEAD START TUITION
53 1340 021	6/30/2018	MJ18-070		8,950.98	CORR MOVE HEAD START TUITION
10 2549 000 411	6/30/2018	MJ18-070		184.00	MOVE FLOOR MATERIAL USED TO LLLC
10 101	6/30/2018	MJ18-070	184.00		MOVE FLOOR MATERIAL USED TO LLLC
53 101	6/30/2018	MJ18-070		184.00	MOVE FLOOR MATERIAL USED TO LLLC
53 3500 000 411	6/30/2018	MJ18-070	184.00		MOVE FLOOR MATERIAL USED TO LLLC
51 172	6/30/2018	MJ18-070	1,942.10		FOOD SERVICE COMMODITIES
51 4820	6/30/2018	MJ18-070		1,942.10	FOOD SERVICE COMMODITIES
51 2562 000 461	6/30/2018	MJ18-070		625.49	MOVE FFVP EXP TO CORR ACCT
51 101	6/30/2018	MJ18-070	625.49		MOVE FFVP EXP TO CORR ACCT
10 101	6/30/2018	MJ18-070		625.49	MOVE FFVP EXP TO CORR ACCT
10 2562 007 461	6/30/2018	MJ18-070	625.49		MOVE FFVP EXP TO CORR ACCT
			147,301.68	147,301.68	TOTAL DEBITS AND CREDITS

BALANCE MUST BE ZERO

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

The Big Stone City School District's Board of Education met in a regular session on June 18th, 2018 @ 6:00 PM in the CEO/Business Manager's Office/Board Room with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager
Anne Lester, Learning Center/OST Director/Teacher
Samantha Zahn, Parent/PTO Member
Hillary Henrich, Parent/PTO Member

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

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

The Pledge of Allegiance was recited.

Motion by VanLith, seconded by Rabe, to approve the amended agenda as proposed. Added comments to the Board Communication section for Amber Huebner and Huebner Construction. 4 votes yes. Motion Carried.

Community Input Session – no community input

Executive Session

6:06 PM, motion by Rabe, seconded by VanLith, to enter into executive session pursuant to SDCL 1-25-2(1) for personnel matters to view applications for the appointment of a new board member to replace Amber Huebner per SDCL 13-8-23 (4). Application(s) were gathered and reviewed by the board members and an application will be selected to fill the vacant position for one year. 4 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 6:11 PM with the following action being taken.

Only one application was submitted for the board position by Erin Schablin. Motion by VanLith, seconded by Westermeyer, to approve the appointment of Erin Schablin to replace Amber Huebner per SDCL 13-8-23 (4). 4 votes yes. Motion Carried.

Learning Center and OST updates by Mrs. Anne Lester, Learning Center/OST Director – the Learning Center and OST programs are off and running as planned. There are waiting lists for both programs and expansion availability to open spots will be determined as data analysis of the program’s plans are done throughout the year. The district is very pleased and thankful for all the district community and surrounding community support!

Communication Items

1. Board Communication – Thank you letter from Mrs. Chindvall. Also, 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 as she has moved out of the school district.
2. Principal Report –no report given
3. CEO/Business Manager Report; the following reports were presented.
 - a. Revenue/Expenditure Summary Report
 - b. BSCS Board Report – Detail, Bills and BMO PCard
 - c. Payroll Register – Unitemized Report
 - d. Balance Sheet
 - e. Check Reconciliation Report
 - f. Manual Journal Entry Board Report
 - g. Estimated End of Year Budget to Actual Report Overview (2018FY)
 - h. 2018-2019 Preliminary Proposed Budget per SDCL 13-11-2
 - i. P-Card Rebate

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	24 PENSION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT- SIDE SCHOOL TIME (OST) FUND
May 1, 2018	\$18,412.94	\$100,889.73	\$75,274.30	\$83,730.38	\$9,805.99	(\$26,266.33)
TOTAL RECEIPTS	\$267,463.23	\$42,815.94	\$49,049.67	\$0.00	\$3,819.40	\$9,728.75
TOTAL DISBURSEMENTS	(\$175,422.89)	(\$399.47)	(\$59,946.34)	\$0.00	(\$6,336.39)	(\$16,501.92)
May 31, 2018	\$110,453.28	\$142,106.20	\$64,377.63	\$83,730.38	\$7,289.00	(\$33,039.50)

Certificate of Deposit – \$291,818.58

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$6,939.03

Student Council (Fund 72) – \$1,024.60

The following bills were approved:

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

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),485.86

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),106.60 ORTONVILLE PUBLIC SCHOOLS,(TUITION),9,488.20 SIOUX FALLS SCHOOL DISTRICT,(TUITION),2,696.40 TRENHAILE, JAY ,(PSYCHOLOGICAL SERVICES),335.00

FOOD SERVICE FUND: CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),1,432.42 GRANT COUNTY REVIEW,(ADVERTISING),31.09 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),155.79 VARIETY FOODS LLC,(FOOD PURCHASES),767.36 WOLLSCHLAGER, STACY ,(REIMBURSEMENT),12.00

PRESCHOOL/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),750.00 BMO MASTERCARD,(PCARD),13,039.45 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),2,368.54 DURICK FIRE EXTINGUISHERS,(FIRE EXTINGUISHERS),12.00 FRAASCH, WAYDE ,(CPR & FIRST AID TRAINING),525.00 GRANT COUNTY REVIEW,(ADVERTISING),115.00 HUEBNER CONSTRUCTION,,4,469.14 LESTER'S LANDSCAPE & TILE,(SCHOOL GROUNDS),2,900.00 LESTER, ANNE ,(REIMBURSEMENT),4,004.45 LESTER, DAN ,(REIMBURSEMENT),563.63 PRECISION MACHINING & FABRICATION, 1,390.00 SYKORA PLUMBING INC,(BUILDING MAINTENANCE),2,388.73

Action Items

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

Motion Carried.

1. Approval of minutes from previous meeting(s); May 15 2018 meeting
2. Approval of the financial reports
3. Approval of the bills, including BMO Mastercard purchases
4. Approval of the Disclosure of Conflict of Interest; No conflicts were disclosed
5. Approval of the scheduling of the Proposed Budget Hearing, set for the next board meeting, July 16, 2018
6. Approval of the Application for Waiver Administrative Rule 24:43:02:08 Plan of Intent (Teachers) for Jennifer Cronen
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
8. Approval of the Alternative Certification District Intent to Employ for Lynda Ostlund.
9. Approval of the Classified Staff Negotiated Agreement
10. Approval of the classified staff letters of assignment for the 2018 summer programs and the 2018-2019 school year.
11. Approval of the Special Education Comprehensive Plan

Motion by Westermeyer, seconded by Rabe, to approve the following board resolution. 4 votes yes. Motion Carried.

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.”

Discussion

There were discussions on the following items:

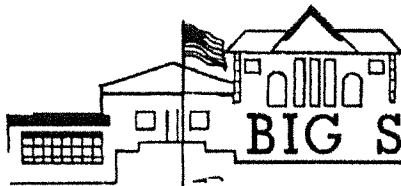
1. Procurement process for Food Service for the 2018-2019 school year
2. Special Meeting for Roberts County; some questions have been received that the office is working on answering.
3. Next School Board Meeting: 7/16/18 @ 6:00 PM (Regular Meeting) in the CEO/Business Manager Office/Board Room.

Motion by Rabe, seconded by VanLith, to adjourn the meeting at 6:36 PM. 4 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication



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

BIG STONE CITY SCHOOL DISTRICT 25-1

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

Big Stone City School District #25-1 Committees 2019FY

Leadership Team

1. Kristin Roe
- 2.
3. Nichole Cooper
4. Jen Cronen
5. Shelley Haggerty
6. Christopher Folk

Technology Committee

1. Dorla Jacobson
2. Ashley Stoel
3. Shelley Haggerty
4. Christopher Folk
5. John Witte, Rural Solutions

School Improvement Committee

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

Capital Outlay Committee

1. Elem Teacher –
2. MS Teacher – Ashley Stoel
3. Support Staff – Jen Cronen
4. Head Custodian – Dan Lester
5. Shelley Haggerty
6. Christopher Folk

Title I Committee

1. Jen Cronen
- 2.
3. Ashley Stoel
4. Shelley Haggerty
5. Christopher Folk
6. _____, School Board Member

Budget Committee

1. Christopher Folk
2. Shelley Haggerty
3. Jen Wiik, School Board President

Curriculum Review Committee

1. Based upon the need at the time
2. Minimum of 2 classroom teachers
3. Shelley Haggerty
4. Christopher Folk

Advisory Committee

1. Christopher Folk
2. Kristin Roe
- 3.
- 4.
- 5.

Hiring Committee

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

Fundraising Committee

1. Jennifer Cronen – liaison to the Parent Teacher Organization – PTO

SCHOOL BOARD MEMBERS WHERE APPLICABLE

RESTRAINT AND SECLUSION

I. **Policy Rationale and Philosophy:**

Reasonable efforts should be made to prevent the use of restraint and the use of seclusion. A non-aversive effective behavioral system such as Positive Behavioral Intervention and Supports (PBIS) should be used to create a learning environment that promotes the use of evidence-based behavioral interventions, thus enhancing academic and social behavioral outcomes for all students.

The District believes that the school environment should be one in which the care, safety, and welfare of all students and staff members are priorities. Efforts to promote positive interactions and solutions to potential conflict should be extensive. In the event that an individual's behavior presents a threat of imminent harm to self or others the use of approved physical intervention or seclusion strategies to maintain a safe environment may be used as a last resort.

II. **Definitions:**

- a. **Positive Behavior Interventions and Support:**
 - i. A school-wide systematic approach to embed evidence-based practices and data driven decision making to improve school climate and culture in order to achieve improved academic and social outcomes, and increase learning for all students, and
 - ii. Encompasses a wide range of systemic and individualized positive strategies to reinforce desired behaviors, diminish reoccurrences of challenging behaviors and teach appropriate behavior to students.
- b. **Physical Restraint:**
 - i. The use of physical contact that immobilizes or reduces the ability of a student to move their arms, legs, body, or head freely. Such term does not include a physical escort, mechanical restraint, or chemical restraint.
 - ii. Physical restraint does not include brief, but necessary physical contact for the following or similar purposes:
 1. To break up a fight;
 2. To knock a weapon away from a student's possession;
 3. To calm or comfort;
 4. To assist a student in completing a task/response if the student does not resist the contact;
 5. To prevent an impulsive behavior that threatens the student's immediate safety (i.e. running in front of a car).
- c. **Seclusion:**

The involuntary isolation of a student in a room, enclosure or space from which the student is prevented from leaving by physical restraint or by a closed door or other physical barrier. It does not include a timeout.
- d. **Time Out:**

A behavioral intervention in which a student, for a limited and specified time, is separated from the class within the classroom or in a non-locked setting for the purpose of self-regulating and controlling his or her own behavior. In a timeout, the student is not physically restrained or prevented from leaving

the area by physical barriers.

III. Requirements for the use of Physical Restraint:

Physical restraint may be used only when there is an immediate risk of physical harm to the student or others and no other safe and effective intervention is possible. If physical restraint is applied the staff member must:

- a. implement in a manner that is age and developmentally appropriate;
- b. ensure safety of other students and protect the dignity and respect of the student involved. Combine use with other approaches (non-physical interventions are always preferred) that will diminish the need for physical intervention in the future;
- c. use the least amount of force necessary, for the least amount of time necessary;
- d. be appropriately-trained;
- e. continually observe the student in restraint for indications of physical or mental distress;
- f. contact appropriate emergency entities according to district crisis policy if at any point the staff assesses that the intervention is insufficient to maintain safety of all involved;
- g. remove the student from physical restraint immediately when the immediate risk of physical harm to self or others has dissipated; following the use of physical restraint, the individual should be assessed for injury or psychological distress and monitored as needed following the incident.

IV. Prohibited Practices for Use of Restraints:

Staff members are not to use any physical restraints for which they have not been trained by the district. Staff members are not to use any unauthorized physical restraints. This includes but is not limited to:

- a. Prone restraint, which is physical pressure applied to any part of the student's body to keep the student in a face down position on the floor or other surface, except when the use is necessary and reasonable in manner and moderate in degree;
- b. Any form of physical restraint that involves the intentional, knowing, or reckless use of any technique that involves the use of pinning down a student by placing knees to the torso, head, and or neck of the student;
- c. Using any method that is capable of causing loss of consciousness or harm to the neck or restricting respiration in any way;
- d. Uses pressure point, pain compliance, or joint manipulation techniques;
- e. Corporal punishment;
- f. Dragging or lifting of the student by the hair or ear or by any type of mechanical restraint;
- g. Deprivation of basic needs;
- h. Chemical restraint;
- i. Mechanical restraint (that does not include devices used by trained school personnel, or by a student, for the specific and approved therapeutic or safety purposes for which such devices were designed and, if applicable, prescribed);
- j. Using other students or untrained staff to assist with the hold or restraint;
- k. Securing a student to another student or fixed object;
- l. Aversive behavioral interventions; or

m. Seclusion in a locked room or area.

V. **Requirement for Use of Seclusion:**

Given a threat of immediate risk of physical harm to the student or others, the following principles must always be applied:

- a. A room or area used for seclusion must:
 - i. provide for adequate space, lighting, ventilation, clear visibility and the safety of the student; and
 - ii. not be locked.
- b. Staff must:
 - i. implement in a manner that is age and developmentally appropriate;
 - ii. ensure safety of other students and protect the dignity and respect of the student involved;
 - iii. the least amount of time necessary;
 - iv. be appropriately-trained;
- c. staff must continually observe the student for the duration of the seclusion;
- d. if at any point the staff assesses that the intervention is insufficient to maintain safety of all involved, emergency personnel will be contacted;
- e. seclusion ceases when the immediate risk of physical harm to self or others has dissipated;
- f. upon each use of seclusion, the student shall be assessed for injury or psychological distress and monitored as needed following the incident.

VI. **Prohibited for Use of Seclusion:**

- a. Use of seclusion in any environment that does not meet the above criteria.
- b. Deprivation of basic needs;
- c. Seclusion shall not be used;
 - i. As a form of discipline/punishment
 - ii. As a means to coerce, retaliate or in a manner that endangers a student;
 - iii. For the convenience of staff;
 - iv. As a substitute for an educational program;
 - v. As a substitute for less restrictive alternatives;
 - vi. As a substitute for inadequate staff; and/or
 - vii. As a substitute for positive behavior supports or other crisis prevention.

VII. **Reporting and De-Briefing Requirements after the use of Physical Restraint or Seclusion:**

- a. The staff member(s) using physical restraint or seclusion shall complete all district required reports and document staff's observations of the student.
 - i. As soon as possible under the circumstances the staff member(s) using physical restraint or seclusion shall inform the appropriate school administrator of the use of physical restraint or seclusion.
 - ii. The District's Incident Report shall be completed upon occurrences of physical restraint or seclusion.
 - iii. Completion of the form and submission of the Incident Report to the appropriate administrator must be done the same day the staff member(s) used physical restraint or seclusion.
 - iv. An administrator shall attempt to contact the parent/guardian during the same day of incident.

- v. A copy of the Incident Report must be made available to parent/guardian by the administrator within 24 hours after receipt of the Incident Report.
- b. The administration shall conduct a debriefing with all involved staff and parents and, if appropriate, the student;
 - i. Debrief utilizing the District's Debriefing Form.
 - ii. evaluate the trigger for the incident, staff response, and methods to address the student's behavioral needs;
 - iii. During the debrief, if the behavior is noted as a pattern of dangerous behavior that leads to the use of restraint and/or seclusion, a Functional Behavior Assessment, and/or a Behavior Intervention Plan must be completed.

VIII. **Training and professional development:**

- a. The district will ensure that an appropriate number of personnel in each building are trained in crisis management and de-escalation techniques.
- b. The school district will maintain written or electronic documentation on training provided and lists of participants in each training.
- c. All student personnel shall be trained annually on this policy.

IX. **District Monitoring:**

- a. The school board and superintendent shall monitor the implementation of this policy.
- b. This policy shall be accessible on the district's website.
- c. The district shall notify all parents annually on the school's website of its policy on seclusion and restraint.

X. **Complaint:**

- a. A parent/guardian who feels that a school employee violated this policy may file a complaint pursuant to Policy KL: Complaint Against School Employee.
- b. If the student is a student with a disability, the parent/guardian of the student with a disability may file a complaint with the South Dakota Department of Education, Office of Special Education instead of filing a complaint pursuant to Policy KL: Complaint Against School Employee.

1st Reading-7/16/2018

2nd Reading-

Date Adopted-

Last Revised-

**RESTRAINT AND SECLUSION
INCIDENT REPORT FORM**

Student Name

Date of incident

Does this student have a disability? ____ Yes ____ No

If yes, what is the disability? _____

Student ethnicity: _____

Student gender: _____

Teacher/class/grade _____

Staff person(s) initiating restraint; others present/involved:

Staff person(s) initiating seclusion; others present/involved:

Describe the behavior that led to restraint/seclusion, including time, location, activity, others present, other contributing factors:

Procedures used to attempt to de-escalate the student prior to using restraint/seclusion:

Describe the restraint/seclusion:

Duration of time of restraint/seclusion

Staff member submitting report

Submitted to Administration at _____ time _____ date

1st Reading-7/16/2018
2nd Reading-
Date Adopted-
Last Revised-

RESTRAINT AND SECLUSION DEBRIEFING FORM

Student Name

Date of incident

Date of Debriefing: _____

Present:

Name	Position	Signature	Has the staff completed restraint training?

1. Give a brief description of the circumstances (antecedents) leading up to this incident.
2. Give a summary of the incident.
3. What was the intervention used?
4. What was the outcome?
5. From information gained, what changes (if any) should be made?
6. Has a support plan been initiated? ___Yes ___No If yes, who was contacted?

7. If applicable, how will the support plan affect any of the following:

- Behavior intervention plan (BIP)
- 504 plan
- Individualized Education plan (IEP)
- Does the team need to reconvene?

If yes, name of person responsible for notifying the team

BIP	Yes or No	Date:	Or NA
504	Yes or No	Date:	Or NA
IEP	Yes or No	Date:	Or NA

8. Is this a repeated instance of restraint or seclusion, if so, a Functional Behavioral Assessment (FBA) shall be conducted. Has an FBA been initiated? __Yes __No / completed? __Yes __No

NOTE: Process for requesting additional help. (District should insert their specific process to direct teams in next steps for additional help)

9. Additional comments (if any)

1st Reading-7/16/2018

2nd Reading-

Date Adopted-

Last Revised-

ANNUAL BUDGET

The district is required to adopt an annual budget setting forth revenues and expenditures.

The annual operating budget for the schools will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

The school district budget will be prepared by the Superintendent/CEO and the Business Manager, and presented to the Board for the Board's consideration, review, and adoption subject to any modifications approved by the Board. The Board will establish a time line for the preparation of the budget.

A. BUDGET PLANNING:

Budget planning for the district will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the school system. The School Board, Superintendent/CEO, and business manager, will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. Principals will submit budget requests for their particular schools. The budget request will reflect the principal's judgment as to the most effective way to use resources in achieving progress toward educational objectives of the school.

B. BUDGET ADOPTION:

Adoption of the budget is solely the responsibility of the Board. The Board will adopt the budget following the public hearing for the proposed budget. The proposed budget will be published in the official newspaper at the time notice of the budget hearing is given. If, as a result of the public hearing, it should be determined that certain changes in the budget are necessary, these changes will be made before the budget is adopted. Following the adoption of the budget by the Board, the school district shall report the amount budgeted to the county auditor before October first on forms prescribed by the county auditor. The county auditor shall spread a levy in dollars and cents over the taxable property of the school district sufficient to raise the money requested by the school district subject to the legal dollars and cents limitations on any of the funds as provided by law. For the general fund and special education fund, the school district may report the levy in dollars or dollars per one thousand dollars of taxable valuation.

C. BUDGET DEADLINES AND SCHEDULES:

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and Board policy.

Date	Description
January	Budget preparation begins.
March	Annual audit is requested. Review of proposed budget.
May	The proposed budget for the next fiscal year will be considered at the regular Board meeting.
July 15	Deadline for publishing proposed budget and notice of hearing in the official newspaper.
July 31	Deadline for budget hearing.
September 30	Deadline for Board approval of budget for the anticipated obligations of each fund (except Trust and Agency) for the fiscal year. By resolution the School Board will adopt a budget
September 30	Deadline for reporting to the county auditor the budget adopted by the Board, on the forms prescribed by the county auditor.

In accordance with law, any changes in the proposed budget incorporated into the final budget, will be published in the minutes within 30 days after the final adoption of the budget.

Subsequent to final adoption of the budget, the school board may supplement the budget upon adoption of a resolution setting forth the source of funds and the intended purpose for their use, and amend the budget pursuant to SDCL 13-11-3.2 utilizing available unobligated resources.

D. BUDGET TRANSFER:

Transfer of surplus funds among the major classifications of the budget or within a major classification of the budget are subject to Board approval.

In accordance with law, funds may not be transferred from the capital outlay fund or the special education fund. The school district is restricted from transferring any funds except federal funds from the general fund to the capital outlay fund.

Contingency funds may be transferred to any budget category, except capital outlay, with Board approval.

The unused portion of money that has been transferred into the special education fund may be transferred from the special education fund within the current fiscal year to the fund from which it originated.

All or any part of any school district fund may be loaned to any other district fund for a period not to exceed twenty-four months.

Legal References:

SDCL 10-12-29	Annual school district levy report
SDCL 10-12-42	Annual levy for general fund
SDCL 10-12-43	Excess tax levy authorized
SDCL 10-12-44	County auditor authorized to raise additional revenue
SDCL 13-11-2	Adoption of annual school budget
SDCL 13-11-2.1	Contingency line item in budget
SDCL 13-11-3	Report of levy amount to county auditor
SDCL 13-11-3.2	Amendment of budget to utilize unobligated resources
SDCL 13-16-14	Restriction on transfers from bond redemption fund
SDCL 13-16-26	Transfers between school district funds
SDCL 13-16-3	General fund defined

POLICY DBDA (GENERAL FUND BALANCE)

1st Reading-7/16/2018
2nd Reading-
Date Adopted-2/16/2016
Last Revised-

GENERAL FUND BALANCE

The School Board is committed to operating the district in a fiscally responsible manner while balancing student needs and the district's financial obligations.

To ensure the district has the resources necessary to meet ongoing and routine financial commitments, the district shall maintain a general fund balance at a level sufficient enough to cover the cash-flow needs of the district. The district may also hold in reserve a portion of the district's general fund that may be necessary to address long-term district financial plans or unanticipated emergency expenditures.

At least once per school year, the superintendent/CEO shall provide the board with recommendations regarding the management of the district's general fund balance, including financial information detailing the district's cash-flow and reserve needs.

Before the first day of August the Board shall file an annual report with the Department of Education. The report shall contain all the educational and financial information and statistics of the school district as requested in a format established by the Department of Education. The report shall also contain, for each month of the fiscal year, the month-end cash balances of the school district's general fund, capital outlay fund, pension fund, and special education fund. The report shall also contain the following information related to certified instructional staff in the district for the preceding fiscal year:

1. Total teacher compensation, which is defined as the total amount spent on instructional salaries and benefits for certified instructional staff;
2. The total amount spent on instructional salaries for certified instructional staff;
3. The total amount spent on benefits for certified instructional staff
4. The total number of certified instructional staff employed by the school district; and
5. Any other information necessary to comply with law.

Certified Instructional staff are defined as individuals who are assigned the professional activities of instructing pupils in self-contained classes or courses, or in classroom situations. The number of certified instructional staff is usually expressed in full-time equivalents.

The following categories of teachers meet the definition of certified instructional staff:

- Elementary School teachers
- Middle School / Junior High teachers
- High School teachers
- Gifted Education teachers
- Kindergarten and Junior Kindergarten teachers
- LEP teachers
- Title I teachers
- Special Education teachers

The following categories do not meet the definition of classroom instructional staff:

- Pre-K teachers
- Long-term substitutes
- Counselors
- Administrators

- Librarians
- Speech Therapists
- Technology Coordinators

The business manager, with the assistance of the secretary of the Department of Education, shall make the annual report, and it shall be approved by the Board. The business manager shall sign the annual report and file a copy with the Department of Education.

Reports not filed before August 30th are considered past due and are subject to the past-due penalties set forth in SDCL 13-13-38.

Legal References:

SD Dept. of Ed.	2016 K-12 Education Funding Package Frequently Asked Questions, April 18, 2016
SDCL 13-13-10.1	Definition of terms
SDCL 13-13-38	Penalty for late reporting
SDCL 13-16-3	General fund defined
SDCL 13-8-47	Annual report to DOE

POLICY DA (FISCAL MANAGEMENT GOALS)

POLICY DB (ANNUAL BUDGET)

1st Reading-7/16/2018

2nd Reading-

Date Adopted-2/16/2016

Last Revised-

FINANCIAL REPORTS AND STATEMENTS

It will be the responsibility of the CEO/Business Manager to prepare monthly financial reports for the Board's review. Reports will include budget, trust or agency funds, and special accounts.

An annual report will be filed with the Department of Education.

Legal References:

SDCL 13-16-21 Monthly and annual reports on funds
SDCL 13-8-47 Annual report to department

Policy Reference:

CGA (Business Manager Job Description)

1st Reading-7/16/2018
2nd Reading-
Date Adopted-2/16/2016
Last Revised-

STUDENT DIRECTORY INFORMATION

The Family Educational Rights and Privacy Act (FERPA), a Federal law, requires that the District, with certain exceptions, obtain written consent from parents, guardians or from students who are 18 years of age or older ("eligible students"), prior to the disclosure of personally identifiable information from the student's education records. The main exception is that the District may disclose designated "directory information" without written consent, unless the parent, guardian or eligible student has informed the District that prior written consent is required before disclosing the directory information. The primary purpose of directory information is to allow the District to include this type of information from the student's education records in certain school publications.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent's, guardian's or eligible student's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require the District to provide military recruiters, upon request, with the names, addresses and telephone listings of the students unless parents or guardians have advised the District that they do not want their student's information disclosed without their prior written consent.

If a student's parent, guardian or an eligible student, does not want the District to disclose directory information from the student's education records without prior written consent, the student's parent, guardian or an eligible student must notify the District in writing within thirty (30) days of the beginning of the school year or, if enrolling after the beginning of the school year, within thirty (30) days of enrollment.

The District has designated the following information as directory information:

1. Student's name;
2. Address;
3. Telephone listing;
4. Name(s) of Parent(s)
5. Photograph;
6. Date and place of birth;
7. Dates of attendance;
8. Grade level;
9. Participation (including video) in officially recognized activities and sports;
10. Weight and height of members of athletic teams;
11. Degrees, honors, and awards received;
12. The most recent educational agency or institution attended.

The District shall provide, by November first of each year, a list of students by name in grades seven to twelve, inclusive, together with their mailing addresses, to the executive director of the Board of Regents and to each postsecondary technical institute located in the state unless the parent has directed that the District not release directory information about the student.

The District shall provide to military recruiters the same access to secondary school students as is provided generally to postsecondary educational institutions or to prospective

employers of those students; and shall, upon a request made by military recruiters for military recruiting purposes, provide access to secondary school student names, addresses, and telephone listings, unless the parent of the student has submitted a request to the District that the student's information not be released without prior written parental consent

The District shall annually notify parents of the types of student directory information released. The notice will include:

An explanation of the parent's or eligible student's right to request that information not be disclosed without prior written consent;

Notice that the school routinely discloses names, addresses, and telephone numbers to the South Dakota Board of Regents and, upon request, to military recruiters, subject to a parent's or eligible student's request not to disclose such information without written consent; and

Notification on how the parent or eligible student may opt out of the public, nonconsensual disclosure of directory information and the method and timeline within which to do so.

Legal References

SDCL 13-28-50

School districts to provide student mailing lists to BOR and Technical Institutes

CFR Title 34 Part 99

Public Law 103-382

USC Title 10 §503

Family Educational Rights and Privacy Act (FERPA)

Improving America's Schools Act of 1994

Enlistments: Recruiting campaigns; compilation of directory information

USC Title 20 §1232g

USC Title 20 §7908

Family Educational Rights and Privacy Act (FERPA)

Armed forces recruiter access to students information

POLICY KBAA

Public records

1st Reading-7/16/2018

2nd Reading-

Date Adopted-7/19/2016

Last Revised-