

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

BIG STONE CITY SCHOOL DISTRICT 25-1

“Educating all students for a lifetime of success!”

SCHOOL BOARD AGENDA with Amplification - Regular Meeting

September 17th, 2018 at 6:00 PM

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

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

Others in attendance (list): _____

1. **Call to order in Board Room and Establish Quorum.** Time: _____
2. **Roll Call** _____Wiik _____Westermeyer _____VanLith _____Rabe _____Schablin
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: _____ MC: __ (____-____)
5. **Community Input Session (5-minute maximum)**
6. **Communication Items**
 - a. Board Communication
 - b. Principal Report
 1. Enrollment Numbers; update
 - 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. Some bigger purchases to mention in the report, the school purchased the science curriculum that was approved in the capital outlay budget \$13,480.89 and \$3070.40. The school purchased another set of bags of rubber mulch for the playground that was distributed before the start of school \$1,633.73. The school has implemented the new lunch program, MealsPlus \$2,265. Finishing up the summer purchases for the LLLC and OST program. There was some City of Big Stone community service done by our OST students during the summer. 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. 2018 Summer Food Service Program Results – 5/29/18 – 8/17/18
 - a. Serviced 1,172 child breakfasts (Summer 2017 = 755)
 - b. Serviced 2,144 child lunches (Summer 2017 = 1,685)
 - c. Excellent Job!
8. 3 Year Re-Inspection of Asbestos – no changes from last re-inspection done summer 2015. The small areas where there are asbestos containing material have no student activity is done in these areas, old gymnasium and suspended furnace rooms in the elementary wing. Re-inspection passed.
9. Cash Balance Calculator – requirement by the state, 40% cap for our size of school.
10. Good News Item – Minnwest Bank donated to the LionPack (backpack) Program. The Big Stone City School would like to extend a THANK YOU! for your donation.

7. Consent Agenda Action Items Motion: _____ MC: ___ (___-___)

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard.
 1. Approval and/or corrections of the minutes from previous meeting(s); August 20 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 2018-2019 School District Calendar
 - a. It was noticed that there was a mistake made with spring break on the calendar. It was approved for 3/29 – 4/1/19 but it should be moved/corrected to 4/19 – 4/22/19. This has since been corrected and the administration recommends approval as presented. A copy of the corrected calendar will be available at the meeting.
 6. Approval of the following South Dakota Open Enrollment Applications; #039, #040, #041, #042, #043, and #044
 - a. Students who live in the Milbank district who are open enrolling into Big Stone City School District. The administration recommends approval as presented.
 7. Approval of the Milbank School District Tuition Agreement #2
 - a. This is the second tuition agreement which only includes new students that were not on the first agreement. The majority of these new Big Stone City district students are 8th graders who have moved to 9th grade in the Milbank school which now count on the tuition agreement. This year, there is an increase in the amount of special education students per this agreement.
 8. Approval of the second and final reading of Policy CCA-R; Organizational Structure

- a. This was updated to include the new learning center and OST staff

8. Separate Action Items

- a. Approval of the 2018-2019 Proposed Budget and Means of Finance
 - i. Informational sheets regarding funds will be available at the board meeting
 - ii. **Motion:** _____ **MC:** __ (____-____)
- b. Approval of the 2018-2019 Levy Request
 - i. Per the Proposed Budget and Means of Finance above, these are the levies that the district will request to properly balance the budget. The request will be submitted to the county auditors before October 1, pursuant to SDCL 13-11-2 and 13-11-3.
 - ii. **Motion:** _____ **MC:** __ (____-____)

9. Discussion

- a. 2018-2019 Committee Listing; recap
- b. Special Education Review on October 3rd 2018 – the school will undergo a review on our student caseload. Our comprehensive SPED plan will be reviewed as well. We have all requirements submitted already to the state team and will await the review.
- 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: October 15 2018 (regular meeting) in the board room

10. Executive Session: Time entered _____; _____; _____; _____-_____ MC: _____

- a. Discussion of personnel and student matters in accordance with SDCL 1-25-2(1) and (2) respectively.
- b. Time President declares out: _____

Training for school board members; approximately 30 minutes

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	1,729.52	26,005.42
1120	PRIOR YEARS' AD VALOREM TAXES	2,278.20	2,278.20
1140	UTILITY TAX	8,193.45	15,693.56
1190	PENALTIES AND INTEREST ON TAX	420.91	426.19
1510	INTEREST EARNED	159.15	317.48
1791	YEARBOOK SALES	45.00	45.00
1910	RENTALS	101.00	201.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	3,173.00
1990	OTHER	0.00	520.00
2110	COUNTY APPORTIONMENT	17.62	1,631.31
2200	REVENUE IN LIEU OF TAXES	0.00	90.17
3111	STATE AID	22,841.00	49,317.00
4200	REVENUE IN LIEU OF TAXES	91.21	91.21
10	GENERAL FUND	<u>35,877.06</u>	<u>99,789.54</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	441.67	4,561.91
1120	PRIOR YEARS' AD VALOREM TAXES	379.13	379.13
1190	PENALTIES AND INTEREST ON TAX	0.89	1.90
1990	OTHER	0.00	720.00
21	CAPITAL OUTLAY FUND	<u>821.69</u>	<u>5,662.94</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	336.45	3,474.97
1120	PRIOR YEARS' AD VALOREM TAXES	362.91	362.91
1190	PENALTIES AND INTEREST ON TAX	0.79	1.55
22	SPECIAL EDUCATION FUND	<u>700.15</u>	<u>3,839.43</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	4,105.00	4,105.00
1620	SALES TO ADULTS	745.71	1,240.71
1990	OTHER	812.83	1,216.02
4810	FEDERAL REIMBURSEMENT	4,113.85	4,113.85
51	FOOD SERVICE FUND	<u>9,777.39</u>	<u>10,675.58</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	60.00	60.00
1981	DAY CARE CENTER SERVICES	9,968.40	15,799.00
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	7,891.93	15,129.18
1990	OTHER	412.17	412.17
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>18,332.50</u>	<u>31,400.35</u>
Grand Total:		<u>65,508.79</u>	<u>151,367.84</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

09/13/2018 10:56 AM

Regular; Processing Month 08/2018; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 34,982.96	\$ 75,081.24
21	CAPITAL OUTLAY FUND	\$ 5,320.72	\$ 13,172.60
22	SPECIAL EDUCATION FUND	\$ 249.26	\$ 249.27
24	PENSION FUND	\$ 4,844.25	\$ 4,844.25
51	FOOD SERVICE FUND	\$ 4,103.91	\$ 6,677.87
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 21,041.95	\$ 40,986.94
Grand Total:		\$ 70,543.05	\$ 141,012.17

Per Bank Statement	Ending-	August 31, 2018	
MAIN Account			\$ 338,951.80
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 291,844.69
(11) ADV PYMT & (71) FLEX Account			\$ 6,398.79
(72) STUDENT COUNCIL Account			\$ 883.08

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

SEPT 2018 ADVANCE PAYMENT FUND

09/04/2018

(SCHOOL CHECKING FUND)

55.00 CK# 4432 LAWN CARE; FRANK BOOTS

(SCHOOL CHECKING FUND)

43.25 CK# 4433 BACKGROUND CK (SCHAKE)

(SCHOOL CHECKING FUND)

55.00 CK# 4429 LAWN CARE; FRANK BOOTS

(SCHOOL CHECKING FUND)

55.00 CK# 4430 LAWN CARE; FRANK BOOTS

(SCHOOL CHECKING FUND)

55.00 CK# 4425 LAWN CARE; FRANK BOOTS

Vendor Name ADVANCE PAYMENT FUND

263.25

SEPT 2018-0001 BMO MASTERCARD

09/17/2018

(PCARD)

207.66 PCARDC Centurylink TELEPHONE

(PCARD)

44.10 PCARDC AMAZON GR1 REQ

(PCARD)

350.00 PCARDC U Of O Pbis Apps MTSS

(PCARD)

1,755.00 PCARDC RURAL SOLUTIONS TECH SERV

(PCARD)

104.72 PCARDH Shopko PRIN SUPPLIES

(PCARD)

132.00 PCARDC Sarlettes Music MUSIC

(PCARD)

109.67 PCARDC WALMART CUSTODIAL

(PCARD)

12.81 PCARDC ABEBOOKS GR1 REQ

(PCARD)

14.07 PCARDC ABEBOOKS GR1 REQ

(PCARD)

90.50 PCARDC AMAZON GR3 REQ

(PCARD)

611.40 PCARDC Usps OFFICE ENVELOPES

(PCARD)

58.72 PCARDC AMAZON GR1 REQ

(PCARD)

176.00 PCARDC AMAZON GR4 REQ

(PCARD)

39.96 PCARDC AMAZON GR5 REQ

(PCARD)

2,260.00 PCARDC RENAISSANCE LEARN ONLINE CURRICUL

(PCARD)

33.35 PCARDC AMAZON OFFICE SUPPLIES

(PCARD)

69.18 PCARDC Bills Supervalu LLLC SNACK

(PCARD)

1,584.12 PCARDC Hillyard CUSTODIAL

(PCARD)

77.10 PCARDC WASTEMAN GARBAGE

(PCARD)

273.75 PCARDC Cintas CUSTODIAL SERV

(PCARD)

31.94 PCARDC Otc Brands MTSS

(PCARD)

69.45 PCARDC TRISTATEWATER WATER SERV

(PCARD)

72.00 PCARDC Ortonville Ind HIRE ADS

(PCARD)

22.31 PCARD6 Hy Vee TEACHER IN-SERVICE

(PCARD)

65.56 PCARD6 Wal-Mart SCHOOL SUPPLIES

(PCARD)

1.98 PCARD6 Otc Brands MTSS BANNER

(PCARD)

44.97 PCARD6 Bills Superv TEACHER IN-SERVICE

(PCARD)

60.82 PCARD6 WALMART SCIENCE REQ

(PCARD)

3.14 PCARD6 Dollar General BREAKROOM

(PCARD)

88.69 PCARD4 Sams Club FS SNACK

(PCARD)

16.00 PCARD5 TEACHPAYTEACH GR1 REQ

(PCARD)

12.29 PCARD5 Dollar General GR1 REQ

(PCARD)

17.78 PCARD5 AMAZON GR1 REQ

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(PCARD)		19.32 PCARD4 AMAZON SCHOOL SUPPLIES
(PCARD)		67.64 PCARD4 Otc Brands K SUPPLIES
(PCARD)		4.26 PCARD4 Dollar Tree K SUPPLIES
(PCARD)		43.85 PCARD4 Wal-Mart K SUPPLIES
(PCARD)		6.38 PCARD4 Shopko TELEPHONE LINE
(PCARD)		23.10 PCARD4 AMAZON K SUPPLIES
(PCARD)		28.46 PCARD3 Berens STAFF IN-SERVICE
(PCARD)		41.00 PCARD1 MACDADDYS FUEL
(PCARD)		72.00 PCARD1 MACDADDYS FUEL
(PCARD)		38.98 PCARD1 Seehafer Ace CUSTODIAL
Vendor Name	BMO MASTERCARD	<hr/> 8,856.03
SEPT 2018	BRANDT, LORELEI	09/06/2018
MENTOR		
(REIMBURSEMENT)		143.00 MENTOR KICK-OFF REIMBURSE
Vendor Name	BRANDT, LORELEI	<hr/> 143.00
UTILITIES1-0093	CITY OF BIG STONE CITY	09/10/2018
(UTILITIES - 1952 BUILDING)		10.50 ELECTRIC
(UTILITIES - 1952 BUILDING)		34.50 WATER & SEWER CHARGES
UTILITIES2-0093	CITY OF BIG STONE CITY	09/10/2018
(UTILITIES)		573.04 ELECTRIC
(UTILITIES)		154.31 WATER & SEWER CHARGES
UTILITIES3-0093	CITY OF BIG STONE CITY	09/10/2018
(UTILITIES - GYM)		467.46 ELECTRIC
(UTILITIES - GYM)		111.13 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	<hr/> 1,350.94
898473	DURICK FIRE EXTINGUISHERS	09/07/2018
(FIRE EXTINGUISHERS)		114.00 ANNUAL FIRE EXTINGUISHER INSPECTION
(FIRE EXTINGUISHERS)		124.00 2QTY #5 FIRE EXTINGUISHER AND BRACKETS
Vendor Name	DURICK FIRE EXTINGUISHERS	<hr/> 238.00
2019FY	ELABO	09/04/2018
(MEMBERSHIP DUES)		60.00 ANNUAL MEMBERSHIP DUES BUSINESS MANAGER
Vendor Name	ELABO	<hr/> 60.00
SEPT 2018	FOLK, CHRISTOPHER	09/06/2018
(REIMBURSEMENT)		50.04 AUG 2018 ELABO MEETING MILEAGE
(REIMBURSEMENT)		49.50 SEPT 2018 SUPT MEETING MILEAGE

09/12/2018 04:09 PM

Unposted; Batch Description SEPTEMBER 17 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	FOLK, CHRISTOPHER		99.54	
SEPT 2018 (ADVERTISING)	GRANT COUNTY REVIEW	09/06/2018	78.86	AUG 20 2018 BOARD PROCEEDINGS
	GRANT COUNTY REVIEW		78.86	
2019FY (PRINCIPAL DUES)	NORTHEAST AREA ELEMENTARY PRINCIPALS ASSOCIATION	09/04/2018	70.00	ANNUAL MEMBERSHIP DUES PRINCIPAL ASSOC
	NORTHEAST AREA ELEMENTARY PRINCIPALS ASSOCIATION		70.00	
2019FY DUES (SUPERINTENDENT MEMBERSHIP DUES)	NORTHEAST SUPERINTENDENTS	09/06/2018	162.00	SUPT YEARLY MEETING DUES
	NORTHEAST SUPERINTENDENTS		162.00	
SEPT 2018-0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	09/10/2018	29.03	HEAT - NAT GAS
	NORTHWESTERN ENERGY		29.03	
SEPT 2018 (REIMBURSEMENT)	OSTLUND, LYNDA	09/04/2018	426.30	TOP 20 TRAINING PROF DEV
	OSTLUND, LYNDA		426.30	
SEPT 2018-0001 (TIME CLOCK SERVICE)	PAYSTUBZ.COM	09/10/2018	46.31	TIME CLOCK SERVICE
	PAYSTUBZ.COM		46.31	
SEPT 2018 (MAINTENANCE)	RICHARDS CARPET CLEANING	09/06/2018	331.00	AREA RUG CLEANING
	RICHARDS CARPET CLEANING		331.00	
S00104253 (FEE)	SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION	09/10/2018	32.00	BILLBOARD ANNUAL PERMIT FEE
	SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION		32.00	

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

SEPT 2018 SYKORA PLUMBING INC

09/07/2018

(BUILDING MAINTENANCE)

191.65 REPLACE BROKEN PIPE UNDER PRIN OFFICE

Vendor Name SYKORA PLUMBING INC

191.65

SEPT 2018 WORKERS COMP FUND

09/04/2018

(WORKERS COMP RENEWAL)

516.00 2018FY EST VS ACTUAL PREMIUM REMAINDER

Vendor Name WORKERS COMP FUND

516.00

Fund Number 10

12,893.91

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

SEPT 2018 ADVANCE PAYMENT FUND

09/04/2018

(SCHOOL CHECKING FUND)

570.00 CK# 4431 CUSTODIAL SERVICES; ELMER ATHEY

Vendor Name ADVANCE PAYMENT FUND

570.00

SEPT 2018-0001 BMO MASTERCARD

09/17/2018

(PCARD)

13,480.89 PCARDC HMH CURRIC SCIENCE CURRICULUM

(PCARD)

179.77 PCARDC AMAZON OFFICE FURN - CO

(PCARD)

1,633.73 PCARDC Best Rubber Mulch PLAYGROUND

(PCARD)

(263.91) PCARDC AMAZON ELEM WHITE BOARD RETURN

(PCARD)

263.91 PCARDC AMAZON 4X6 WHITE BOARD - CO

(PCARD)

(179.99) PCARDC AMAZON OFFICE FURN RETURN - CO

(PCARD)

3,070.40 PCARDC HMH CURRIC PREK SCIENCE CURRICULU

(PCARD)

105.09 PCARDC CBP COPY MACHINE

(PCARD)

457.13 PCARDC XEROX COPY MACHINE

Vendor Name BMO MASTERCARD

18,747.02

SEPT 2018 REGION 1

09/06/2018

(LUNCH PROGRAM)

2,265.00 INSTALL OF NEW LUNCH PROGRAM

Vendor Name REGION 1

2,265.00

Fund Number 21

21,582.02

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

SEPT 2018-0001 BMO MASTERCARD

09/17/2018

(PCARD)

124.59 PCARD5 Target SPEECH

(PCARD)

13.97 PCARDC AMAZON SPED

(PCARD)

26.11 PCARDC AMAZON SPED

Vendor Name BMO MASTERCARD

164.67

Fund Number 22

164.67

09/12/2018 04:09 PM

Unposted; Batch Description SEPTEMBER 17 2018 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 51

FOOD SERVICE FUND

SEPT 2018-0001 BMO MASTERCARD

09/17/2018

(PCARD)

328.04 PCARDC Bills Supervalu SFSP

(PCARD)

91.50 PCARD4 Sams Club FOOD SERV SUPPLIES

(PCARD)

62.10 PCARD3 AMAZON FOOD SERV FOR LLLC

Vendor Name BMO MASTERCARD

481.64

Fund Number 51

481.64

Checking Account ID 1 Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

SEPT 2018 ADVANCE PAYMENT FUND

09/04/2018

(SCHOOL CHECKING FUND)

16.00 CK# 4426 LLLC ORTONVILLE POOL DAY

(SCHOOL CHECKING FUND)

30.00 CK# 4426 OST ORTONVILLE POOL DAY

(SCHOOL CHECKING FUND)

51.00 CK# 4427 OST APPLETON POOL DAY

(SCHOOL CHECKING FUND)

46.00 CK# 4428 LLLC ORTONVILLE POOL DAY

Vendor Name ADVANCE PAYMENT FUND

143.00

SEPT 2018-0001 BMO MASTERCARD

09/17/2018

(PCARD)

6.74 PCARD3 MACDADDYS OST COMM SERVICE TREAT

(PCARD)

30.83 PCARD3 Family Dollar LLLC CLEAN SUPPLIES

(PCARD)

50.48 PCARD3 MACDADDYS FUEL OST

(PCARD)

8.99 PCARD3 MACDADDYS OST COMM SERVICE TREAT

(PCARD)

115.00 PCARD3 Aquatics Center OST POOL DAY

(PCARD)

11.24 PCARD3 MACDADDYS OST COMM SERVICE TREAT

(PCARD)

13.48 PCARD3 MACDADDYS OST COMM SERVICE TREAT

(PCARD)

5.92 PCARD3 MACDADDYS OST COMM SERVICE TREAT

(PCARD)

13.99 PCARD3 AMAZON PREK

(PCARD)

156.19 PCARD3 AMAZON LLLC

(PCARD)

129.72 PCARD3 AMAZON OST

(PCARD)

169.50 PCARD3 AMAZON PREK

(PCARD)

94.65 PCARD3 Lakeshore LLLC

(PCARD)

32.00 PCARD3 Lakeshore PREK

(PCARD)

67.00 PCARD1 MACDADDYS FUEL OST

(PCARD)

14.88 PCARDC Bills Supervalu LLLC

(PCARD)

60.00 PCARD5 MACDADDYS FUEL OST

(PCARD)

74.54 PCARD3 AMAZON LLLC PRINTER

(PCARD)

36.43 PCARD3 Dollar General LLLC

(PCARD)

17.33 PCARD3 Shopko LLLC

(PCARD)

61.77 PCARD3 Dollar General LLLC

(PCARD)

68.00 PCARD1 MACDADDYS FUEL OST

Vendor Name BMO MASTERCARD

1,238.68

SEPT 2018 OSTLUND, EMMA

09/04/2018

Invoice Number	Vendor Name	Invoice Date
Description (SUBSTITUTE)		Amount Detail Description 216.00 SUBSTITUTE
Vendor Name OSTLUND, EMMA		<hr/> 216.00
SEPT 2018	SCOTT, NICOLE	09/04/2018
(REIMBURSEMENT)		35.00 SUBSTITUTE
Vendor Name SCOTT, NICOLE		<hr/> 35.00
SEPT 2018-0001	ST. CHARLES CHURCH	09/10/2018
(RENT PAYMENT)		400.00 RENT PAYMENT
(RENT PAYMENT)		250.00 UTILITY EXTRA AVG
Vendor Name ST. CHARLES CHURCH		<hr/> 650.00
Fund Number 53		<hr/> 2,282.68
Checking Account ID 1		<hr/> 37,404.92

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
												1,130.59
	GROSS:	1,292.07	1,292.07	0.00	1,292.07	1,292.07	1,924.01	1,924.01	1,924.01	1,808.57		
1,924.01	EMPLOYEE:	(32.96)	(29.67)	0.00	(80.11)	(18.74)	(115.44)				(516.50)	0.00
	EMPLOYER:				80.11	18.74	115.44	0.00	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY											
												2,837.14
	GROSS:	3,634.56	0.00	0.00	3,634.56	3,634.56	4,438.29	4,438.29	4,438.29	4,171.99		
4,438.29	EMPLOYEE:	(357.98)	0.00	0.00	(225.34)	(52.70)	(266.30)				(698.63)	0.00
	EMPLOYER:				225.34	52.70	266.30	0.00	0.00	0.00	476.20	0.00
ATHEELM	ATHEY, ELMER											
												1,114.06
	GROSS:	1,235.96	0.00	0.00	1,235.96	1,235.96	0.00	1,235.96	1,235.96	1,235.96		
1,235.96	EMPLOYEE:	(27.35)	0.00	0.00	(76.63)	(17.92)	0.00				0.00	0.00
	EMPLOYER:				76.63	17.92	0.00	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY											
												2,057.57
	GROSS:	2,426.97	2,426.97	0.00	2,426.97	2,426.97	2,581.88	2,581.88	2,581.88	2,426.97		
2,581.88	EMPLOYEE:	(111.86)	(71.88)	0.00	(150.47)	(35.19)	(154.91)				0.00	0.00
	EMPLOYER:				150.47	35.19	154.91	0.00	0.00	0.00	1.20	0.00
BERDRAC	BERDAN, RACHEL											
												2,424.61
	GROSS:	2,983.87	2,983.87	0.00	2,983.87	2,983.87	3,174.33	3,174.33	3,174.33	2,983.87		
3,174.33	EMPLOYEE:	(210.81)	(120.18)	0.00	(185.00)	(43.27)	(190.46)				0.00	0.00
	EMPLOYER:				185.00	43.27	190.46	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
												16.62
	GROSS:	18.00	18.00	0.00	18.00	18.00	0.00	18.00	18.00	18.00		
18.00	EMPLOYEE:	0.00	0.00	0.00	(1.12)	(0.26)	0.00				0.00	0.00
	EMPLOYER:				1.12	0.26	0.00	0.00	0.00	0.00	475.00	0.00
CHRIKEL	CHRISTIANS, KELLIE											
												877.60
	GROSS:	1,028.25	0.00	0.00	1,028.25	1,028.25	0.00	1,028.25	1,028.25	1,028.25		
1,028.25	EMPLOYEE:	(71.99)	0.00	0.00	(63.75)	(14.91)	0.00				0.00	0.00
	EMPLOYER:				63.75	14.91	0.00	0.00	0.00	0.00	0.00	0.00
COOPNIC	COOPER, NICHOLE M											
												2,551.07
	GROSS:	2,940.03	0.00	0.00	2,940.03	2,940.03	3,224.50	3,224.50	3,224.50	3,031.03		
3,224.50	EMPLOYEE:	(164.05)	0.00	0.00	(182.28)	(42.63)	(193.47)				(91.00)	0.00
	EMPLOYER:				182.28	42.63	193.47	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
												2,325.09
	GROSS:	2,958.48	2,958.48	0.00	2,958.48	2,958.48	3,305.87	3,305.87	3,305.87	3,107.52		
3,305.87	EMPLOYEE:	(207.77)	(118.82)	0.00	(183.43)	(42.90)	(198.35)				(229.51)	0.00
	EMPLOYER:				183.43	42.90	198.35	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,457.57
	GROSS:	5,368.33	0.00	0.00	5,618.33	5,618.33	6,083.33	5,833.33	5,833.33	5,468.33		
6,083.33	EMPLOYEE:	(330.95)	0.00	0.00	(348.34)	(81.47)	(615.00)				(250.00)	0.00
	EMPLOYER:				348.34	81.47	565.00	0.00	0.00	0.00	5.20	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,377.17
	GROSS:	4,080.09	0.00	0.00	4,080.09	4,080.09	4,800.00	4,800.00	4,800.00	4,512.00		
4,800.00	EMPLOYEE:	(353.74)	0.00	0.00	(252.97)	(59.16)	(288.00)				(468.96)	0.00
	EMPLOYER:				252.97	59.16	288.00	0.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN											
												1,678.50
	GROSS:	1,971.54	0.00	0.00	1,971.54	1,971.54	2,097.38	2,097.38	2,097.38	1,971.54		
2,097.38	EMPLOYEE:	(142.21)	0.00	0.00	(122.24)	(28.59)	(125.84)				0.00	0.00
	EMPLOYER:				122.24	28.59	125.84	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 09/2018

	<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>
HOERRAC	HOERNEMANN, RACHEL											
												659.81
	GROSS:	803.25	803.25	0.00	803.25	803.25	0.00	803.25	803.25	803.25		
803.25	EMPLOYEE:	(49.49)	(32.50)	0.00	(49.80)	(11.65)	0.00				0.00	0.00
	EMPLOYER:				49.80	11.65	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,720.62
	GROSS:	3,315.55	3,315.55	0.00	3,482.22	3,482.22	3,734.17	3,572.43	3,739.10	3,348.38		
3,739.10	EMPLOYEE:	(209.12)	(119.42)	0.00	(215.90)	(50.49)	(224.05)				(199.50)	0.00
	EMPLOYER:				215.90	50.49	224.05	0.00	0.00	0.00	5.85	0.00
JULIERI	JULIUS, ERIN											
												3,707.33
	GROSS:	4,584.27	0.00	0.00	4,584.27	4,584.27	4,177.33	5,177.33	5,177.33	4,926.69		
5,177.33	EMPLOYEE:	(526.25)	0.00	0.00	(284.22)	(66.47)	(250.64)				(342.42)	0.00
	EMPLOYER:				284.22	66.47	250.64	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
												3,029.59
	GROSS:	3,682.75	0.00	0.00	3,682.75	3,682.75	3,917.82	3,917.82	3,917.82	3,682.75		
3,917.82	EMPLOYEE:	(371.43)	0.00	0.00	(228.33)	(53.40)	(235.07)				0.00	0.00
	EMPLOYER:				228.33	53.40	235.07	0.00	0.00	0.00	0.00	0.00
KRIZJOD	KRIZ, JODY											
												2,437.54
	GROSS:	2,916.19	0.00	0.00	2,916.19	2,916.19	3,102.33	3,102.33	3,102.33	2,916.19		
3,102.33	EMPLOYEE:	(255.57)	0.00	0.00	(180.80)	(42.28)	(186.14)				0.00	0.00
	EMPLOYER:				180.80	42.28	186.14	0.00	0.00	0.00	1.20	0.00
LESTANN	LESTER, ANNE M											
												3,337.04
	GROSS:	3,985.67	0.00	0.00	4,151.67	4,151.67	4,416.67	4,250.67	4,250.67	3,985.67		
4,416.67	EMPLOYEE:	(331.03)	0.00	0.00	(257.40)	(60.20)	(265.00)				(166.00)	0.00
	EMPLOYER:				257.40	60.20	265.00	0.00	0.00	0.00	5.20	0.00
LESTDAN	LESTER, DAN											
												1,827.66
	GROSS:	2,157.16	0.00	0.00	2,157.16	2,157.16	2,659.13	2,659.13	2,659.13	2,499.58		
2,659.13	EMPLOYEE:	(164.48)	0.00	0.00	(133.74)	(31.28)	(159.55)				(342.42)	0.00
	EMPLOYER:				133.74	31.28	159.55	0.00	0.00	0.00	476.20	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,577.63
	GROSS:	3,283.18	0.00	0.00	3,383.18	3,383.18	3,640.06	3,640.06	3,640.06	3,321.66		
3,640.06	EMPLOYEE:	(446.73)	0.00	0.00	(209.76)	(49.06)	(218.40)				(138.48)	0.00
	EMPLOYER:				209.76	49.06	218.40	0.00	0.00	0.00	5.20	0.00
OSTLLYN	OSTLUND, LYNDA											
												770.43
	GROSS:	834.25	834.25	0.00	834.25	834.25	887.50	887.50	887.50	834.25		
887.50	EMPLOYEE:	0.00	0.00	0.00	(51.72)	(12.10)	(53.25)				0.00	0.00
	EMPLOYER:				51.72	12.10	53.25	0.00	0.00	0.00	1.20	0.00
PAULKAY	PAULSON, KAYLE											
												1,041.70
	GROSS:	1,128.00	1,128.00	0.00	1,128.00	1,128.00	1,200.00	1,200.00	1,200.00	1,128.00		
1,200.00	EMPLOYEE:	0.00	0.00	0.00	(69.94)	(16.36)	(72.00)				0.00	0.00
	EMPLOYER:				69.94	16.36	72.00	0.00	0.00	0.00	0.00	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											
												2,689.97
	GROSS:	3,282.01	0.00	0.00	3,282.01	3,282.01	3,640.72	3,640.72	3,640.72	3,422.28		
3,640.72	EMPLOYEE:	(340.97)	0.00	0.00	(203.48)	(47.59)	(218.44)				(140.27)	0.00
	EMPLOYER:				203.48	47.59	218.44	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 09/2018

	<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>
RADEKEN	RADEMACHER, KENDRA											
												2,395.48
	GROSS:	2,945.02	2,945.02	0.00	2,945.02	2,945.02	3,133.00	3,133.00	3,133.00	2,945.02		
3,133.00	EMPLOYEE:	(206.15)	(118.10)	0.00	(182.59)	(42.70)	(187.98)				0.00	0.00
	EMPLOYER:				182.59	42.70	187.98	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,613.79
	GROSS:	3,236.11	3,236.11	0.00	3,236.11	3,236.11	3,806.95	3,806.95	3,806.95	3,578.53		
3,806.95	EMPLOYEE:	(241.08)	(133.66)	0.00	(200.64)	(46.92)	(228.42)				(342.42)	0.00
	EMPLOYER:				200.64	46.92	228.42	0.00	0.00	0.00	476.20	0.00
SCHLKAS	SCHLUETER, KASI											
												788.45
	GROSS:	920.00	0.00	0.00	920.00	920.00	0.00	920.00	920.00	920.00		
920.00	EMPLOYEE:	(61.17)	0.00	0.00	(57.04)	(13.34)	0.00				0.00	0.00
	EMPLOYER:				57.04	13.34	0.00	0.00	0.00	0.00	0.00	0.00
STOEASH	STOEL, ASHLEY											
												2,665.24
	GROSS:	3,315.30	3,315.30	0.00	3,315.30	3,315.30	3,546.41	3,546.41	3,546.41	3,333.63		
3,546.41	EMPLOYEE:	(261.96)	(134.48)	0.00	(205.55)	(48.07)	(212.78)				(18.33)	0.00
	EMPLOYER:				205.55	48.07	212.78	0.00	0.00	0.00	1.20	0.00
TAYLELI	TAYLOR, ELIZABETH											
												1,612.10
	GROSS:	1,840.75	0.00	0.00	1,840.75	1,840.75	1,958.25	1,958.25	1,958.25	1,840.75		
1,958.25	EMPLOYEE:	(87.83)	0.00	0.00	(114.13)	(26.69)	(117.50)				0.00	0.00
	EMPLOYER:				114.13	26.69	117.50	0.00	0.00	0.00	1.20	0.00
TRAURUT	TRAUTNER, RUTH											
												2,243.48
	GROSS:	2,674.68	0.00	0.00	2,674.68	2,674.68	2,866.70	2,866.70	2,866.70	2,694.70		
2,866.70	EMPLOYEE:	(226.59)	0.00	0.00	(165.83)	(38.78)	(172.00)				(20.02)	0.00
	EMPLOYER:				165.83	38.78	172.00	0.00	0.00	0.00	1.20	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											
												699.22
	GROSS:	757.14	757.14	0.00	757.14	757.14	805.47	805.47	805.47	757.14		
805.47	EMPLOYEE:	0.00	0.00	0.00	(46.94)	(10.98)	(48.33)				0.00	0.00
	EMPLOYER:				46.94	10.98	48.33	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
WOLLKEL	WOLLSCHLAGER, KELLY											
												205.74
	GROSS:	222.78	0.00	0.00	222.78	222.78	237.00	237.00	237.00	222.78		
237.00	EMPLOYEE:	0.00	0.00	0.00	(13.81)	(3.23)	(14.22)				0.00	0.00
	EMPLOYER:				13.81	3.23	14.22	0.00	0.00	0.00	0.00	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												1,912.83
	GROSS:	2,205.93	0.00	0.00	2,205.93	2,205.93	2,346.73	2,346.73	2,346.73	2,205.93		
2,346.73	EMPLOYEE:	(124.34)	0.00	0.00	(136.77)	(31.99)	(140.80)				0.00	0.00
	EMPLOYER:				136.77	31.99	140.80	0.00	0.00	0.00	1.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
ZAHNSAM	ZAHN, SAMANTHA											43.41
	GROSS:	47.00	47.00	0.00	47.00	47.00	50.00	50.00	50.00	47.00		
50.00	EMPLOYEE:	0.00	0.00	0.00	(2.91)	(0.68)	(3.00)				0.00	0.00
	EMPLOYER:				2.91	0.68	3.00	0.00	0.00	0.00	0.00	0.00
Subtotal:				Female: 34		Male: 3		Total: 37		Net:		64,974.41
	GROSS:	78,235.14	26,061.01	0.00	78,917.81	78,917.81	81,755.83	86,343.55	86,510.22	81,338.21		
86,926.22	EMPLOYEE:	(5,915.86)	(878.73)	0.00	(4,892.90)	(1,144.32)	(5,155.34)				(3,964.66)	0.00
	EMPLOYER:				4,892.90	1,144.32	5,105.34	0.00	0.00	0.00	3,132.95	0.00

<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:	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources:		0.00	0.00	0.00
<u>Current Liabilities</u>				
00 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<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:	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		0.00	0.00	0.00

<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	169,562.83	(21,375.54)	148,187.29
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	157,752.32	(1,675.38)	156,076.94
10 112	TAXES RECEIVABLE - DELINQUENT	4,893.83	(2,211.99)	2,681.84
10 120	ACCOUNTS RECEIVABLE	8,796.47	(8,796.47)	0.00
10 130	DUE FROM FOOD SERVICE FUND	0.00	0.00	0.00
10 131	DUE FROM CAPITAL OUTLAY FUND	3,230.10	0.00	3,230.10
10 140	DUE FROM _____ GOVERNMENT	16,533.07	0.00	16,533.07
10 180	INVESTMENTS	291,818.58	26.11	291,844.69
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
Current Assets Subtotal:		<u>656,580.20</u>	<u>(34,033.27)</u>	<u>622,546.93</u>
Total Assets and Deferred Outflows of Resources:		<u>656,580.20</u>	<u>(34,033.27)</u>	<u>622,546.93</u>

<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	974.59	0.00	974.59
10 404	CONTRACTS PAYABLE	26,772.88	(26,343.52)	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 450 000	PAYROLL DEDUCTION/COMPUTER	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 006	PR DEDUCTION/CAPITOL AMERICAN	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	815.70	(754.00)	61.70
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	2,861.72	(3,942.48)	(1,080.76)
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	0.00	0.00	0.00
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	215,823.85	(3,887.37)	211,936.48
Current Liabilities Subtotal:		<u>247,254.06</u>	<u>(34,927.37)</u>	<u>212,326.69</u>

Balance Sheet
 Period Ending: August 2018
 Annual; Processing Month 08/2018

<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	405,333.14	894.10	406,227.24
	Fund Balance Subtotal:	409,326.14	894.10	410,220.24
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		656,580.20	(34,033.27)	622,546.93

Balance Sheet
 Period Ending: August 2018
 Annual; Processing Month 08/2018

<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	1,174.72	225.34	1,400.06
	Current Assets Subtotal:	<u>1,174.72</u>	<u>225.34</u>	<u>1,400.06</u>
Total Assets and Deferred Outflows of Resources:		<u>1,174.72</u>	<u>225.34</u>	<u>1,400.06</u>
<u>Current Liabilities</u>				
11 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
11 603	ENCUMBRANCES	0.00	0.00	0.00
11 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	1,174.72	225.34	1,400.06
	Fund Balance Subtotal:	<u>1,174.72</u>	<u>225.34</u>	<u>1,400.06</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>1,174.72</u>	<u>225.34</u>	<u>1,400.06</u>

Balance Sheet
Period Ending: August 2018
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	100,945.86	(4,499.03)	96,446.83
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	58,297.70	(441.67)	57,856.03
21 112	TAXES RECEIVABLE - DELINQUENT	683.54	(370.75)	312.79
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	159,927.10	(5,311.45)	154,615.65
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources:		159,927.10	(5,311.45)	154,615.65
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	12,296.63	0.00	12,296.63
21 410	DUE TO GENERAL FUND	3,230.10	0.00	3,230.10
21 451	PR DEDUCTION-FICA	0.00	0.00	0.00
21 452	PR DEDUCTION-FIT	0.00	0.00	0.00
21 474	DEFERRED REVENUE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	68,303.22	(812.42)	67,490.80
	Current Liabilities Subtotal:	83,829.95	(812.42)	83,017.53
<u>Other Liabilities</u>				
21 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
21 704	FUND BALANCE	0.00	0.00	0.00
21 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	76,097.15	(4,499.03)	71,598.12
	Fund Balance Subtotal:	76,097.15	(4,499.03)	71,598.12
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		159,927.10	(5,311.45)	154,615.65

<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	62,828.81	(4,601.65)	58,227.16
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	44,673.35	(336.45)	44,336.90
22 112	TAXES RECEIVABLE - DELINQUENT	727.94	(354.85)	373.09
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:	108,230.10	(5,292.95)	102,937.15
Total Assets and Deferred Outflows of Resources:		108,230.10	(5,292.95)	102,937.15
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	1,635.33	0.00	1,635.33
22 404	CONTRACTS PAYABLE	4,465.06	(4,465.06)	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 456	PR DEDUCTION	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	584.45	(587.48)	(3.03)
22 457 018	BENEFITS PAYABLE CHILD CARE	0.00	0.00	0.00
22 474	DEFERRED REVENUE	0.00	0.00	0.00
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	54,366.12	(691.30)	53,674.82
	Current Liabilities Subtotal:	61,050.96	(5,743.84)	55,307.12
<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	47,179.14	450.89	47,630.03
	Fund Balance Subtotal:	47,179.14	450.89	47,630.03

Balance Sheet
Period Ending: August 2018
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	108,230.10	(5,292.95)	102,937.15

Balance Sheet
Period Ending: August 2018
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 24 PENSION FUND				
<u>Current Assets</u>				
24 101	CASH	49,341.64	(4,844.25)	44,497.39
24 105	CASH IN BANK	0.00	0.00	0.00
24 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
	Current Assets Subtotal:	<u>49,568.51</u>	<u>(4,844.25)</u>	<u>44,724.26</u>
Total Assets and Deferred Outflows of Resources:		<u>49,568.51</u>	<u>(4,844.25)</u>	<u>44,724.26</u>
<u>Current Liabilities</u>				
24 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
24 404	CONTRACTS PAYABLE	0.00	0.00	0.00
24 450	PAYROLL DEDUCTION	0.00	0.00	0.00
24 451	PR DEDUCTION-FICA	0.00	0.00	0.00
24 452	PR DEDUCTION-FIT	0.00	0.00	0.00
24 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	0.00	0.00	0.00
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
24 457	BENEFITS PAYABLE	0.00	0.00	0.00
24 474	DEFERRED REVENUE	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
24 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
24 553	TAXES LEVIED FOR FUTURE PERIODS	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>226.87</u>	<u>0.00</u>	<u>226.87</u>
<u>Other Liabilities</u>				
24 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	49,341.64	(4,844.25)	44,497.39
	Fund Balance Subtotal:	<u>49,341.64</u>	<u>(4,844.25)</u>	<u>44,497.39</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>49,568.51</u>	<u>(4,844.25)</u>	<u>44,724.26</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH	8,726.61	3,243.44	11,970.05
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	518.57	0.00	518.57
51 171	INVENTORY-STORES PURCH FOR RES	2,496.46	0.00	2,496.46
51 172	INVENTORY OF DONATED FOOD	9,746.45	0.00	9,746.45
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>21,488.09</u>	<u>3,243.44</u>	<u>24,731.53</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	(40,416.23)	0.00	(40,416.23)
51 209	ACCUM DEPR-FEDERAL	0.00	0.00	0.00
	Long-term Assets Subtotal:	<u>32,242.26</u>	<u>0.00</u>	<u>32,242.26</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>69,695.83</u>	<u>3,243.44</u>	<u>72,939.27</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	1,857.58	(1,857.58)	0.00
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	572.48	(572.46)	0.02
	Current Liabilities Subtotal:	<u>2,430.06</u>	<u>(2,430.04)</u>	<u>0.02</u>
<u>Other Liabilities</u>				

Balance Sheet
 Period Ending: August 2018
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
51 603	ENCUMBRANCES	0.00	0.00	0.00
51 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
51 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>6,171.88</u>	<u>0.00</u>	<u>6,171.88</u>
 <u>Deferred Inflows of Resources</u>				
51 554	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>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	53,280.31	5,673.48	58,953.79
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>61,093.89</u>	<u>5,673.48</u>	<u>66,767.37</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>69,695.83</u></u>	<u><u>3,243.44</u></u>	<u><u>72,939.27</u></u>

<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	(17,247.24)	(6,128.95)	(23,376.19)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(17,247.24)</u>	<u>(6,128.95)</u>	<u>(23,376.19)</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><u>4,254.41</u></u>	<u><u>(6,128.95)</u></u>	<u><u>(1,874.54)</u></u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	3,020.44	(3,020.44)	0.00
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	401.39	(399.06)	2.33
	Current Liabilities Subtotal:	<u>3,421.83</u>	<u>(3,419.50)</u>	<u>2.33</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	(7,479.45)	(2,709.45)	(10,188.90)
	Fund Balance Subtotal:	<u>(7,479.45)</u>	<u>(2,709.45)</u>	<u>(10,188.90)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>4,254.41</u></u>	<u><u>(6,128.95)</u></u>	<u><u>(1,874.54)</u></u>

Balance Sheet
 Period Ending: August 2018
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	4,807.37	191.36	4,998.73
71 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
71 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>4,807.37</u>	<u>191.36</u>	<u>4,998.73</u>
Total Assets and Deferred Outflows of Resources:		<u><u>4,807.37</u></u>	<u><u>191.36</u></u>	<u><u>4,998.73</u></u>
<u>Other Liabilities</u>				
71 402	AP	0.00	0.00	0.00
71 603	PO	0.00	0.00	0.00
71 694	LESS PO	0.00	0.00	0.00
71 696	LESS AP	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	4,807.37	191.36	4,998.73
71 704 100	FUND BALANCE/BOOKS	0.00	0.00	0.00
71 704 101	FUND BALANCE/LOCKERS	0.00	0.00	0.00
71 704 102	FUND BALANCE/RECYCLING	0.00	0.00	0.00
71 704 103	FUND BALANCE/MISC	0.00	0.00	0.00
71 704 104	FUND BALANCE/ARC & K OF C	0.00	0.00	0.00
71 704 105	FUND BALANCE/STUDENT COUCIL	0.00	0.00	0.00
71 704 106	FUND BALANCE/BOWLING	0.00	0.00	0.00
71 704 107	FUND BALANCE/CHEERLEADING	0.00	0.00	0.00
71 704 108	FUND BALANCE/SWEATSHIRT	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>4,807.37</u>	<u>191.36</u>	<u>4,998.73</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>4,807.37</u></u>	<u><u>191.36</u></u>	<u><u>4,998.73</u></u>

Balance Sheet
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<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 72 AGENCY FUND - STUDENT COUNCIL				
<u>Current Assets</u>				
72 101	CASH	893.72	(10.64)	883.08
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
	Current Assets Subtotal:	893.72	(10.64)	883.08
Total Assets and Deferred Outflows of Resources:		893.72	(10.64)	883.08
<u>Current Liabilities</u>				
72 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
72 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Other Liabilities</u>				
72 603	ENCUMBRANCES	0.00	0.00	0.00
72 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
72 704	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
72 704 005	FUND BALANCE - UNDESIGNATED	893.72	(10.64)	883.08
	Fund Balance Subtotal:	893.72	(10.64)	883.08
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		893.72	(10.64)	883.08

<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	809,875.00	0.00	809,875.00
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	215,589.00	0.00	215,589.00
	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: AUGUST 2018 CHECK RECONCILIATION

Processing Month: 08/2018

Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	08/31/2018	338,951.80

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
35915	ERIN SCHABLIN	08/01/2018	36.94
35916	AFLAC	08/01/2018	912.43
35930	TERRI CORDREY	08/20/2018	500.00
35939	THE LODGE IN DEADWOOD	08/20/2018	384.00
35941	EMMA OSTLUND	08/20/2018	346.50
35942	KENDRA RADEMACHER	08/20/2018	124.40
35946	SDDCI IDENTIFICATION CENTER	08/20/2018	173.00
35951	WINDOW WORLD	08/20/2018	422.00
35952	KELLY WOLLSCHLAGER	08/20/2018	75.00
35954	SAMANTHA ZAHN	08/20/2018	25.00
	Total:		<u>2,999.27</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
338,951.80	(2,999.27)	335,952.53	335,952.53

Cleared Automatic Payment Total:	28,288.22
Cleared Checks Total:	34,131.30
Cleared Direct Deposit Total:	(54,462.44)
Cleared Void Total:	
Cleared Deposit Total:	74,279.15
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

8/31/2018

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
24 8110 000 690	6/30/2018	MJ18-075	24,500.00		CORR - ANNUAL REPORT - PENSION SDRS EXP
24 1111 000 220	6/30/2018	MJ18-075		17,500.00	CORR - ANNUAL REPORT - PENSION SDRS EXP
24 1121 000 220	6/30/2018	MJ18-075		7,000.00	CORR - ANNUAL REPORT - PENSION SDRS EXP
10 553	8/20/2018	MJ19-005	3,812.62		GRANT COUNTY JULY 2018 APPORTIONMENT
10 110	8/20/2018	MJ19-005		1,600.63	GRANT COUNTY JULY 2018 APPORTIONMENT
10 112	8/20/2018	MJ19-005		2,211.99	GRANT COUNTY JULY 2018 APPORTIONMENT
21 553	8/20/2018	MJ19-005	791.89		GRANT COUNTY JULY 2018 APPORTIONMENT
21 110	8/20/2018	MJ19-005		421.14	GRANT COUNTY JULY 2018 APPORTIONMENT
21 112	8/20/2018	MJ19-005		370.75	GRANT COUNTY JULY 2018 APPORTIONMENT
22 553	8/20/2018	MJ19-005	675.65		GRANT COUNTY JULY 2018 APPORTIONMENT
22 110	8/20/2018	MJ19-005		320.80	GRANT COUNTY JULY 2018 APPORTIONMENT
22 112	8/20/2018	MJ19-005		354.85	GRANT COUNTY JULY 2018 APPORTIONMENT
10 553	8/20/2018	MJ19-005	74.75		ROBERTS COUNTY JULY 2018 APPORTIONMENT
10 110	8/20/2018	MJ19-005		74.75	ROBERTS COUNTY JULY 2018 APPORTIONMENT
21 553	8/20/2018	MJ19-005	20.53		ROBERTS COUNTY JULY 2018 APPORTIONMENT
21 110	8/20/2018	MJ19-005		20.53	ROBERTS COUNTY JULY 2018 APPORTIONMENT
22 553	8/20/2018	MJ19-005	15.65		ROBERTS COUNTY JULY 2018 APPORTIONMENT
22 110	8/20/2018	MJ19-005		15.65	ROBERTS COUNTY JULY 2018 APPORTIONMENT
11 101	8/31/2018	MJ19-006		1,552.25	ADV PYMT CKS
11 1190 000 479 011	8/31/2018	MJ19-006	1,552.25		ADV PYMT CKS
71 101	8/31/2018	MJ19-006		491.31	FLEX PAYMENT TXFR
71 1190 000 479 012	8/31/2018	MJ19-006	491.31		FLEX PAYMENT TXFR
72 101	8/31/2018	MJ19-006		10.64	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	8/31/2018	MJ19-006	10.64		STUDENT COUNCIL PAYMENTS

31,945.29

31,945.29

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 August 20th, 2018 @ 6:00 PM in the Board Room/ CEO/Business Manager's Office with the following members present or absent:

Officers and others present:

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

Meeting called to order by President Jennifer Wiik at 6:00 PM

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

The Pledge of Allegiance was recited.

Motion by Westermeyer, seconded by Rabe, to approve the amended agenda. The amendment to the agenda is to reschedule the board training until next month's meeting as all board members were not able to attend this meeting. 4 votes yes. Motion Carried.

Community Input Session – no community input

Communication Items

1. Board Communication – There was some discussion and updated information about the 2nd Ave bridge in town
2. Principal Report
 - a. Standard Base Report Card
 - b. Preliminary Enrollment Numbers
3. CEO/Business Manager Report; the following reports were presented.
 - a. Revenue/Expenditure Summary Report
 - b. BSCS Board Report – Detail, Bills and BMO PCard
 - c. Payroll Register – Unitemized Report
 - d. Balance Sheet
 - e. Check Reconciliation Report
 - f. Manual Journal Entry Board Report

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	24 PENSION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT- SIDE SCHOOL TIME (OST) FUND
July 1, 2018	\$166,045.00	\$162,989.27	\$67,852.17	\$78,685.89	\$10,758.63	(\$60,850.47)
TOTAL RECEIPTS	\$89,617.01	\$4,841.25	\$8,139.28	\$0.00	\$5,585.76	\$73,918.32
TOTAL DISBURSEMENTS	(\$86,099.18)	(\$66,884.66)	(\$8,162.64)	(\$29,344.25)	(\$7,617.78)	(\$30,315.09)
July 31, 2018	\$169,562.83	\$100,945.86	\$62,828.81	\$49,341.64	\$8,726.61	(\$17,247.24)

Certificate of Deposit – \$291,818.58

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$5,982.09

Student Council (Fund 72) – \$893.72

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),326.71 ATHEY, ELMER ,(BUILDING MAINTENANCE),150.80 BMO MASTERCARD,(PCARD),5,772.35 CITY OF BIG STONE CITY,(UTILITIES),1,327.52 COOPER, NICHOLE ,(REIMBURSEMENT),79.37 CORDREY, TERRI ,(PROF SERVICES),500.00 CRONEN, JENNIFER ,(REIMBURSEMENT),640.80 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),466.83 GRANT COUNTY REVIEW,(ADVERTISING),199.29 HAGGERTY, SHELLEY ,(REIMBURSEMENT),936.67 HARTFORD STEAM & BOILER CO.,(BOILER INSPECTION),45.00 KRIZ, JODY ,(REIMBURSEMENT),97.13 LODGE IN DEADWOOD, THE ,(LODGING),384.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),30.23 PAYSTUBZ.COM,(TIME CLOCK SERVICE),44.10 RADEMACHER, KENDRA ,(REIMBURSEMENT),124.40 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA,(MEMBERSHIP & DUES),629.50 SD TEACHER PLACEMENT CENTER,(MEMBERSHIP DUES & FEES),420.00 SDASBO,(DUES),75.00 SDDCI IDENTIFICATION CENTER,(BACKGROUND CHECK),173.00 STEWART, DIANE ,(REIMBURSEMENT),233.06 TRI STATE PEST CONTROL,(PEST CONTROL),100.00 WORKERS COMP FUND,(WORKERS COMP RENEWAL),3,518.00

CAPITAL OUTLAY FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),270.00 ATHEY, ELMER ,(BUILDING MAINTENANCE),1,215.00 BMO MASTERCARD,(PCARD),3,413.72 WINDOW WORLD,(WINDOW TREATMENTS),422.00

SPECIAL EDUCATION FUND:

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),248.66 ANDERSON, SHELLY ,(REIMBURSEMENT),31.59 BMO MASTERCARD,(PCARD),39.99 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),431.26 VARIETY FOODS LLC,(FOOD PURCHASES),599.93 WOLLSCHLAGER, KELLY ,(SUBSTITUTE),75.00

PRESCHOOL/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),1,180.88 ANDERSON, SHELLY ,(REIMBURSEMENT),10.43 BMO MASTERCARD,(PCARD),1,928.25 CLAY HOUSE,(SCHOOL SUPPLIES),658.00 FENHAUS, JESSICA ,(SUBSTITUTE),54.00 LESTER, ANNE ,(REIMBURSEMENT),179.73 OSTLUND, EMMA ,(SUBSTITUTE),346.50 ST. CHARLES CHURCH,(RENT PAYMENT),400.00 ZAHN, SAMANTHA ,(REIMBURSEMENT),25.00

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); July 16 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 Teacher Handbook for the 2018-2019 school year
6. Approval of the Support Staff Handbook for the 2018-2019 school year
7. Approval of the Student/Parent Handbook for the 2018-2019 school year
8. Approval of the letter of assignment for Kelly Wollschlager, Physical Education Assistant Teacher
9. Approval of the letter of assignment for Carlton Hogness, Bus Driver
10. Approval of the letter of assignment for Samantha Zahn, Paraprofessional
11. Approval of the letter of assignment for Kayle Paulson, LLC Early Education Assistant
12. Approval of the Emergency School Bus Mutual Assistance Pact

13. Approval of the Wilmot School District Tuition Agreement
14. Approval of the following South Dakota Open Enrollment Applications, #036, #037, and #038
15. Approval of the following Ortonville School Special Education Acknowledgement and Tuition Agreements
16. Approval of the second and final reading of the following policies, Policy JGB – Restraint and Seclusion, JGB-E(1) Incident Report Form, JGB-E(2) Debriefing, DB – Annual Budget, DBDA – General Fund Balance, DIC – Financial Reports and Statements, and JOA – Student Directory Information

Discussion

There were discussions on the following items:

1. Little Lion’s Learning Center; Employee Reduced Childcare Rates
2. First reading of Policy CCA-R – Organizational Structure
3. Next board policies to review in the upcoming months. See below. Most of these will have very minor amendments to the policies. Per ASBSD.
 - a. DBD: Budget Planning
 - b. DBH: Budget Adoption
 - c. DBC: Budget Deadlines and Schedules
 - d. DBJ: Budget Implementation
 - e. DBK: Budget Transfer Authority
4. Next School Board Meeting: 9/17/18 @ 6:00 PM (Regular Meeting) in the Board Room/ CEO/Business Manager Office.

Motion by Westermeyer, seconded by Rabe, to adjourn the meeting at 6:46 PM. 4 votes yes. Motion Carried.

/s/ _____
 President

/s/ _____
 Business Manager

 Approximate Cost of Publication

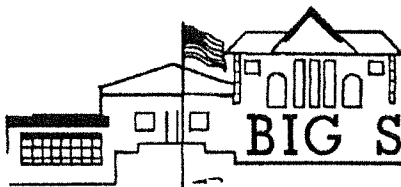
Big Stone City School District #25-1
2018-2019 Proposed Budget and Means of Finance
FINAL

REVENUES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use	\$ 44,121.00	\$ -	\$ 36,524.00	\$ 30,200.00			\$ 110,845.00
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	\$ 90,200.00				\$ 15,000.00	\$ 11,303.00	\$ 116,503.00
Preschool					\$ 8,595.00		\$ 8,595.00
Little Lion's Learning Center					\$ 147,953.00		\$ 147,953.00
Out of School Time (OST)					\$ 34,500.00		\$ 34,500.00
All other local revenue	\$ 185,452.00		\$ 34,000.00		\$ 30,550.00	\$ 18,000.00	\$ 268,002.00
TOTAL LOCAL REVENUE	\$ 913,674.00	\$ 145,450.00	\$ 178,305.00	\$ 30,200.00	\$ 45,550.00	\$ 220,351.00	\$ 1,533,530.00
County Apportionment	\$ 4,100.00						\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 257,894.00						\$ 257,894.00
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	\$ 275,894.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,894.00
Grants-in-Aid	\$ 55,614.00		\$ 23,115.00		\$ 45,500.00		\$ 124,229.00
TOTAL FEDERAL REVENUE	\$ 55,614.00	\$ -	\$ 23,115.00	\$ -	\$ 45,500.00	\$ -	\$ 124,229.00
TOTAL REVENUES	\$ 1,249,282.00	\$ 145,450.00	\$ 201,420.00	\$ 30,200.00	\$ 91,050.00	\$ 220,351.00	\$ 1,937,753.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 351,977.00	\$ 49,020.00		\$ 17,500.00			\$ 418,497.00
Middle School Programs	\$ 192,098.00			\$ 12,700.00			\$ 204,798.00
Preschool	\$ 11,303.00					\$ 42,258.00	\$ 53,561.00
Little Lion's Learning Center						\$ 149,923.00	\$ 149,923.00
Out of School Time (OST)						\$ 28,170.00	\$ 28,170.00
Title I	\$ 44,509.00						\$ 44,509.00
Tuition	\$ 217,478.00						\$ 217,478.00
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 (2 year cycle)	\$ -						\$ -
Administration & Offices	\$ 182,309.00						\$ 182,309.00
Food Service Program	\$ 15,000.00				\$ 91,050.00		\$ 106,050.00
Other Support Services	\$ 9,600.00						\$ 9,600.00
Operation & Maint.	\$ 121,931.00	\$ 96,430.00					\$ 218,361.00
Transportation	\$ 51,104.00						\$ 51,104.00
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			\$ 2,500.00				\$ 2,500.00
TOTAL EXPENSES	\$ 1,249,282.00	\$ 145,450.00	\$ 201,420.00	\$ 30,200.00	\$ 91,050.00	\$ 220,351.00	\$ 1,937,753.00



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

BIG STONE CITY SCHOOL DISTRICT 25-1

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

Wednesday, September 12, 2018

Grant County Auditor
Grant County Courthouse
210 East 5th Avenue
Milbank, SD 57252

Roberts County Auditor
Roberts County Courthouse
411 2nd Avenue East, Ste. 1B
Sisseton, SD 57262

County Auditor-

Let it be resolved, at the September 17, 2018 regular meeting, that the School Board of the Big Stone City School District #25-1, after duly considering the proposed budget and its changes thereto, to be published in accordance with SDCL 13-11-2 hereby approves and adopts its proposed budget and changes thereto, to be its Annual Budget for the fiscal year July 1, 2018 through June 30, 2019. The adopted Annual budget levy requests are as follows:

General Fund	\$1.512 per \$1,000 of Agricultural valuation (AG) \$3.383 per \$1,000 of Owner Occupied (OO) valuation \$7.001 per \$1,000 of other valuation (OTH)
(Note – if these values are not exact, please call. We are requesting the max amount we can call for)	
Opt-Out	\$250,000 (out of a \$250,000 limit)
Capital Outlay Fund	\$150,000
Special Education Fund	\$1.567 per \$1,000 of total valuation (max amount)
Pension Fund	No Pension fund request due to legislation

The following are school board members for the 2018-2019 fiscal year:

- Jennifer Wiik, President
- Sue Westermeyer, Vice-President
- Amy VanLith
- Andria Rabe
- Erin Schablin

Please contact me if you have any questions or concerns.

Thank you,

Christopher Folk
CEO/Business Manager
Ph 605-862-8108



BIG STONE CITY LIONS

