



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

BIG STONE CITY SCHOOL DISTRICT 25-1

"Educating all students for a lifetime of success!"

SCHOOL BOARD AGENDA with Amplification - Regular Meeting

Tuesday, September 26th, 2017 at 6:00 PM

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

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

Others in attendance (list): _____

1. **Call to order in Board Room and Establish Quorum.** Time: _____
2. **Roll Call** ____Wiik ____Huebner ____VanLith ____Rabe ____Westermeyer
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: _____ MC: _____
5. **Community Input Session (5-minute maximum)**
6. **Communication Items**
 - a. Board Communications
 - b. Principal's Report
 1. Student Enrollment Numbers
 - c. CEO/Business Manager's Report
 1. Revenue/Expenditure Summary Reports, pg. 1-2
 2. Bills and BMO Pcard, pg. 3-8
 - a. Bills to highlight for this month consisted of grant items such as computers and storage solutions for the new tech equipment, Apple computers \$4494, storage \$1187. Our consolidated application was submitted and completed by Terri Cordrey, \$500. We had Barr/Conroy Electric throughout the summer help with our electrical projects, such as new outlets and covers and lighting \$3211.59. Rubber Mulch was purchased that will be placed on the playground this fall, \$1552.79. We had one discrepancy on the statement and it has been resolved, Projector Lamp Experts charged the school twice for \$1,095. One charge will be credited back to the school on next month's statement.
 3. Payroll Register – Unitemized Report (current month), pg. 9-11
 - a. No comments. Please let me know if there are any questions.
 4. Balance Sheet, pg. 12-25
 - a. No comments. Please let me know if there are any questions.
 5. Check Reconciliation Report, pg. 26-27
 - a. No comment. Please let me know if there are any questions.

6. Review of Summer OST Program
7. Review of Summer Food Service Program
8. Good News Item – Minnwest Bank donation to the LionPack Program

7. Action Items

Motion: _____

MC: _____

- a. Consent Agenda- 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 15 2017 board minutes, pg. 27-30
 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
 - a. CONFLICT OF INTEREST DISCLOSURE: "an inquiry for conflicts disclosure prior to the consideration of any substantive matters; the person subject to this Act publicly discloses his or her interest in a contract, direct benefit or other conflict with any matter on the agenda; the person is excused from discussion and consideration of such matters; the board determines the matter underlying the conflict is fair, reasonable, and not contrary to the public interest; and the disclosure is included in the minutes which are publicly available."
 - b. This is intended to be a disclosure of any conflict of interest with each board member and administration of the school. Per House Bill 1214.
 5. Approval of the 2017-2018 Milbank Tuition Agreement
 - a. We receive this agreement every year for the students who reside in our district but attend Milbank. The agreed upon per student allocation is calculated by a formula given by the last legislative session. Administration recommends approval as presented.
 6. Approval of the Letter of Assignment for Bonita Spiering as Paraprofessional.
 7. Approval of the Letter of Assignment for Lynda Ostlund as Paraprofessional.
 8. Approval of the Letter of Assignment for Stacy Wollschlager as Administrative Assistant.
 - a. Administration recommends approval as presented for all 3 assignments above.
 9. Approval of the 2017-2018 Inter-Lakes Community Action Head Start Contract of Operations.
 - a. This is our annual contract of operations that we approve for our Head Start Preschool Program. Nothing new to discuss. Administration recommends approval as presented.
 10. Approval of the South Dakota Open Enrollment Applications, #021, #022, #023, #024, #025, and #026
 - a. Administration recommends approval as presented.
 11. Approval of the surplus property, promethean boards, asset #'s 1283, 1280, 1344.
 - a. Per our technology team, the promethean boards have used up their useful life and should be disposed of. Administration recommends approval as presented.

Separate Action Item(s)

12. Approval of the 2017-2018 Proposed Budget and Means of Finance, pg. 31
 - a. This budget has been a work in progress and I have been tweaking it here and there when new information has presented itself. We are

looking to use the following reserves in the general fund, approximately \$26,000, Capital Outlay \$3,750, and Special Education \$40,000. Pension we are drawing down our fund balance due to the sunset on the fund that will take place in 2020-2021. Please note again that our fund balance use in general fund is not as significant as it could be due to the use of a quarter of our pension fund balance to offset retirement costs. Food Service will plan to deficit spend approximate \$20,000 and PreK/OST \$24,000. Administration recommends approval as presented.

Motion: _____ **MC:** _____

13. Approval of the 2017-2018 Levy Request, pg. 32

- a. This is the levy request that is sent to the county auditor after board approval every year before Oct 1, pursuant to SDCL 13-11-2 and 13-11-3. The school has decided to increase the Capital Outlay request from \$119,800 last year to \$140,000 this year due to planning ahead for bigger future costs, 1900 building heating, bus purchase, school wide fire alarm system conversions, school wide lighting, gymnasium roof repairs and elementary wing air conditioning. Administration recommends approval as presented.

Motion: _____ **MC:** _____

8. Discussion

- a. First reading of Policy KMB Title I Parent Involvement, pg. 33-34
 1. To do some cleaning up of our policies, I would like to recommend discontinuation/deletion of policy KMB, due to it being somewhat of the same policy as ABAA. The important language of the policy KMB has been extracted and placed into policy ABAA.
- b. First reading of Policy ABAA Parent Involvement in Title I, pg. 35-37
 1. The updates to this policy (in blue) have been a work in progress since last spring with the new Every Student Succeeds Act (ESSA) law. ESSA reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA), the nation's national education law and longstanding commitment to equal opportunity for all students. With the help of the DOE, the policy is now deemed to be in compliant with the new law. The areas in yellow are the important language from policy KMB that I would recommend adding to policy ABAA.
- c. Next School Board Meeting: 10/17/2017 @ 6:00 PM (Regular Meeting) in the Board Room.

9. Adjournment: **Motion:** _____ **MC:** _____ **Time:** _____

Revenue	Monthly Activity	Balance @ EOM
Fund 10 GENERAL FUND		
1110 AD VALOREM TAXES	2,437.65	4,495.86
1120 PRIOR YEARS' AD VALOREM TAXES	1,228.72	1,228.72
1140 UTILITY TAX	9,241.93	16,533.07
1190 PENALTIES AND INTEREST ON TAX	250.48	257.64
1510 INTEREST EARNED	1,539.56	1,753.17
1791 YEARBOOK SALES	30.00	30.00
1910 RENTALS	3.00	3.00
1920 CONTRIBUTIONS AND DONATIONS	1,879.00	1,879.00
1973 MEDICAID INDIRECT ADM SERVICES	466.48	466.48
1990 OTHER	60.00	60.00
2110 COUNTY APPORTIONMENT	18.18	1,408.82
2200 REVENUE IN LIEU OF TAXES	107.63	107.63
3111 STATE AID	19,679.00	39,358.00
10 GENERAL FUND	<u>36,941.63</u>	<u>67,581.39</u>
Fund 21 CAPITAL OUTLAY FUND		
1110 AD VALOREM TAXES	440.95	842.65
1120 PRIOR YEARS' AD VALOREM TAXES	148.48	148.48
1190 PENALTIES AND INTEREST ON TAX	29.65	31.12
21 CAPITAL OUTLAY FUND	<u>619.08</u>	<u>1,022.25</u>
Fund 22 SPECIAL EDUCATION FUND		
1110 AD VALOREM TAXES	424.06	810.37
1120 PRIOR YEARS' AD VALOREM TAXES	186.46	186.46
1190 PENALTIES AND INTEREST ON TAX	40.58	45.64
1973 MEDICAID INDIRECT ADM SERVICES	27.00	27.00
22 SPECIAL EDUCATION FUND	<u>678.10</u>	<u>1,069.47</u>
Fund 51 FOOD SERVICE FUND		
1610 SALES TO PUPILS	2,945.90	2,945.90
1620 SALES TO ADULTS	403.00	664.25
1990 OTHER	388.60	388.60
4810 FEDERAL REIMBURSEMENT	2,872.61	2,872.61
51 FOOD SERVICE FUND	<u>6,610.11</u>	<u>6,871.36</u>
Fund 53 PRESCHOOL/OST FUND		
1340 PRESCHOOL TUITION	900.00	900.00
1981 DAY CARE CENTER SERVICES	7,146.64	10,721.50
4155 OUT OF SCHOOL TIME GRANT - CFDA 93.575	3,645.10	3,645.10
53 PRESCHOOL/OST FUND	<u>11,691.74</u>	<u>15,266.60</u>
Grand Total:	<u>56,540.66</u>	<u>91,811.07</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

09/14/2017 10:39 AM

Regular; Processing Month 08/2017; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 17,271.30	\$ 48,198.89
21	CAPITAL OUTLAY FUND	\$ 29,580.59	\$ 35,225.25
22	SPECIAL EDUCATION FUND	\$ 152.13	\$ 152.73
51	FOOD SERVICE FUND	\$ 3,740.93	\$ 3,740.93
53	PRESCHOOL/OST FUND	\$ 7,435.15	\$ 13,076.86
Grand Total:		\$ 58,180.10	\$ 100,394.66
24	PENSION FUND	NO REV; NOT USED	NO REV; NOT USED

Per Bank Statement	Ending- August 31, 2017	
MAIN Account		\$ 406,899.14
CD First State Bank; 1.9%; Maturity 3/10/2022		\$ 286,364.88
ADV PYMT & FLEX Account		\$ 3,784.89
STUDENT COUNCIL Account		\$ 951.94

09/13/2017 04:45 PM

Unposted; Batch Description SEPTEMBER 18 2017 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
SEP 2017	ADVANCE PAYMENT FUND	09/07/2017
(SCHOOL CHECKING FUND)		55.00 CK# 4360 LAWNCARE (F BOOTS)
(SCHOOL CHECKING FUND)		55.00 CK# 4357 LAWNCARE (F BOOTS)
(SCHOOL CHECKING FUND)		55.00 CK# 4358 LAWNCARE (F BOOTS)
(SCHOOL CHECKING FUND)		55.00 CK# 4359 LAWNCARE (F BOOTS)
(SCHOOL CHECKING FUND)		50.00 CK# 4355 BACK TO SCHOOL POOL PARTY
(SCHOOL CHECKING FUND)		50.00 CK# 4355 BACK TO SCHOOL POOL PARTY
Vendor Name	ADVANCE PAYMENT FUND	<hr/> 320.00
SEP 2017	AMERICAN SCHOLASTIC ACHIEVEMENT LEAGUE	09/13/2017
(REGISTRATION FEE)		70.00 GR8 SCHOLASTIC CHALLENGE 2018
(REGISTRATION FEE)		70.00 GR6 SCHOLASTIC CHALLENGE 2018
Vendor Name	AMERICAN SCHOLASTIC ACHIEVEMENT LEAGUE	<hr/> 140.00
SEP 2017	ATHEY, ELMER	09/05/2017
(BUILDING MAINTENANCE)		600.00 CUSTODIAL SERVICES
SEP 2017 2	ATHEY, ELMER	09/07/2017
(BUILDING MAINTENANCE)		345.00 CUSTODIAL SERVICES
SEP 2017 3	ATHEY, ELMER	09/07/2017
(BUILDING MAINTENANCE)		77.01 RADIATOR COVERS MATERIALS
Vendor Name	ATHEY, ELMER	<hr/> 1,022.01
13984	BARRS/CONROY ELECTRIC INC	09/05/2017
(MAINTENANCE & SUPPLIES)		586.50 EMERGENCY LIGHT, EXHAUST FAN, GYM OUTLET
14006	BARRS/CONROY ELECTRIC INC	09/05/2017
(MAINTENANCE & SUPPLIES)		152.30 NEW OUTLETS; BATHROOM & CPU CART
Vendor Name	BARRS/CONROY ELECTRIC INC	<hr/> 738.80
SEPTEMBER - 0001	BMO MASTERCARD	09/13/2017
(PCARD)		62.69 PCARDC AMAZON GR 5
(PCARD)		1,095.00 PCARDC Projector Lamp Experts CLASSROOM
(PCARD)		1,095.00 PCARDC Projector Lamp Experts CLASSROOM
(PCARD)		74.29 PCARDC Shopko LIBRARY
(PCARD)		466.53 PCARDC Infobase Learning LEARN360 CURRIC
(PCARD)		105.45 PCARDC MARENEM GR K REQ
(PCARD)		61.09 PCARDC AMAZON LIBRARY
(PCARD)		189.62 PCARDC HMCO GR 1

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Unposted; Batch Description SEPTEMBER 18 2017 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Description	Amount	Detail Description
(PCARD)				4,494.00	PCARDC APPLE G5 TECH - MACBOOK AIRS
(PCARD)				388.11	PCARDC Waste Mgmt GARBAGE
(PCARD)				46.51	PCARDC AMAZON MTSS BULLITEN BOARD
(PCARD)				46.59	PCARDC AMAZON MTSS BULLITEN BOARD
(PCARD)				114.75	PCARDC AMAZON ELEM SUP
(PCARD)				49.18	PCARDC AMAZON MS SUP
(PCARD)				197.01	PCARDC Centurylink TELEPHONE
(PCARD)				68.76	PCARDC SCHOOL SPECIALTY GR 1 & 2 - EXCER
(PCARD)				600.00	PCARDC APPLE CLASSROOM INNOV GRANT
(PCARD)				84.14	PCARDC Epson G5 TECH - PREK BULB
(PCARD)				1,187.00	PCARDC Acp Direct CLASSROOM INNOV GRANT
(PCARD)				45.94	PCARD5 WALMART SCIENCE MUSIC
(PCARD)				25.99	PCARD6 Teacherspayteachers MS TECH CURRI
(PCARD)				49.10	PCARD6 Shopko MS MATH REQ
(PCARD)				16.02	PCARD6 HARDWARE HANK CLASSROOM INNOV GRA
(PCARD)				80.06	PCARD6 Officemax MS MATH REQ
(PCARD)				26.60	PCARDC AMAZON GR 2 REQ
(PCARD)				60.36	PCARD5 Nasco GR 1
(PCARD)				43.77	PCARD5 Sams Club GR 3
(PCARD)				124.20	PCARD5 Quill GR 1
(PCARD)				30.97	PCARD5 AMAZON GR 3
(PCARD)				32.06	PCARD5 Cenex TEACHER INSERVICE
(PCARD)				11.87	PCARD5 Nasco GR 1
(PCARD)				81.06	PCARD4 Teaching Treasures GR K
(PCARD)				8.07	PCARD4 Shopko GR 2
(PCARD)				4.06	PCARD4 Dollar General GR 2
(PCARD)				25.19	PCARD3 Hobby Lobby TITLE I
(PCARD)				32.95	PCARD3 CLASSROOM CONNECTION TITLE I
(PCARD)				41.56	PCARD3 TARGET TITLE I
(PCARD)				250.00	PCARD3 MENARDS CUSTODIAL
(PCARD)				35.00	PCARD1 MACDADDYS FUEL
(PCARD)				45.00	PCARD1 MACDADDYS FUEL
(PCARD)				60.00	PCARD1 MACDADDYS FUEL
(PCARD)				25.00	PCARD1 MACDADDYS FUEL
(PCARD)				39.00	PCARD1 MACDADDYS FUEL
(PCARD)				31.38	PCARD3 TARGET TITLE I

Vendor Name BMO MASTERCARD

11,650.93

9/1/17 STMT CASH-WA DISTRIBUTING
(FOOD/CUSTODIAL SUPPLIES)

09/12/2017
486.07 CUSTODIAL SUPPLIES

Vendor Name CASH-WA DISTRIBUTING

486.07

UTILITIES1-0081 CITY OF BIG STONE CITY

09/10/2017

Invoice Number	Vendor Name	Invoice Date
(UTILITIES - 1952 BUILDING)		66.74 ELECTRIC
(UTILITIES - 1952 BUILDING)		38.51 WATER & SEWER CHARGES
UTILITIES2-0081 CITY OF BIG STONE CITY		09/10/2017
(UTILITIES - 1900 BUILDING)		474.27 ELECTRIC
(UTILITIES - 1900 BUILDING)		55.54 WATER & SEWER CHARGES
UTILITIES3-0081 CITY OF BIG STONE CITY		09/10/2017
(UTILITIES - GYM)		297.42 ELECTRIC
(UTILITIES - GYM)		79.46 WATER & SEWER CHARGES
Vendor Name CITY OF BIG STONE CITY		<hr/> 1,011.94
2018FY CORDREY, TERRI		09/05/2017
(PROF SERVICES)		500.00 CONSOLIDATED APP FEE
Vendor Name CORDREY, TERRI		<hr/> 500.00
2018FY DUES ELABO		09/05/2017
(MEMBERSHIP DUES)		60.00 2018FY ELABO DUES
Vendor Name ELABO		<hr/> 60.00
8/31/17 STMT GRANT COUNTY REVIEW		09/05/2017
(ADVERTISING)		144.35 JULY 27 2017 BOARD PROCEEDINGS
(ADVERTISING)		20.13 ADMIN ASSIST AD
(ADVERTISING)		57.87 AUG 15 2017 BOARD PROCEEDINGS
Vendor Name GRANT COUNTY REVIEW		<hr/> 222.35
2018FY PAPER NORTHEAST EDUCATIONAL SERVICES COOP		09/05/2017
(TEACHER TRAINING)		609.84 COPY PAPER
(TEACHER TRAINING)		261.36 COPY PAPER
Vendor Name NORTHEAST EDUCATIONAL SERVICES COOP		<hr/> 871.20
SEP 2017-0001 PAYSTUBZ.COM		09/10/2017
(TIME CLOCK SERVICE)		44.10 TIME CLOCK SERVICE
Vendor Name PAYSTUBZ.COM		<hr/> 44.10
SEP 2017 RICHARDS CARPET CLEANING		09/12/2017
(MAINTENANCE)		784.50 ANNUAL CARPET CLEANING
Vendor Name RICHARDS CARPET CLEANING		<hr/> 784.50

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Unposted; Batch Description SEPTEMBER 18 2017 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

S98987 SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION

09/12/2017

(FEE)

32.00 BILLBOARD ANNUAL PERMIT RENEWAL FEE

Vendor Name SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION

32.00

SEP 2017 STREI, MARLA

09/05/2017

(REIMBURSEMENT)

75.00 3 CREDIT REIMBURSE

Vendor Name STREI, MARLA

75.00

SEP 2017 VALLEY SHOPPER, THE

09/05/2017

(ADVERTISING)

28.98 ADMIN ASSIST AD

Vendor Name VALLEY SHOPPER, THE

28.98

TECH ACADEMY WATERTOWN SCHOOL DISTRICT

09/05/2017

(TRAINING)

170.00 TECH ACADEMY TRAINING

Vendor Name WATERTOWN SCHOOL DISTRICT

170.00

Fund Number 10

18,157.88

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

SEP 2017 ADVANCE PAYMENT FUND

09/07/2017

(SCHOOL CHECKING FUND)

360.00 CK# 4356 CO PAINT PROJ HRS (E ATHEY)

Vendor Name ADVANCE PAYMENT FUND

360.00

14005 BARRS/CONROY ELECTRIC INC

09/05/2017

(MAINTENANCE & SUPPLIES)

3,211.59 REPLACE ALL OUTLETS, NEW OUTSIDE LIGHT

Vendor Name BARRS/CONROY ELECTRIC INC

3,211.59

SEPTEMBER - BMO MASTERCARD

09/13/2017

0001

(PCARD)

1,552.79 PCARDC Best Rubber Mulch CO PLAN - RUBBE

(PCARD)

54.17 PCARD3 TARGET MATH CURRICULUM SUPPLIES

(PCARD)

15.14 PCARD3 TARGET MATH CURRICULUM SUPPLIES

Vendor Name BMO MASTERCARD

1,622.10

Fund Number 21

5,193.69

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

12571 BIG STONE THERAPIES INC

09/13/2017

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Unposted; Batch Description SEPTEMBER 18 2017 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

(THERAPY)

146.25 OT SERVICES

Vendor Name BIG STONE THERAPIES INC

146.25

SEPTEMBER - BMO MASTERCARD

09/13/2017

0001

(PCARD)

47.98 PCARDC Vibes SPED SUPPLIES

Vendor Name BMO MASTERCARD

47.98

Fund Number 22

194.23

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

SEPTEMBER - BMO MASTERCARD

09/13/2017

0001

(PCARD)

127.60 PCARDC HARTMANS SFSP

(PCARD)

237.96 PCARD4 Menards KITCHEN AIR CONDITIONER

Vendor Name BMO MASTERCARD

365.56

9/1/17 STMT CASH-WA DISTRIBUTING

09/12/2017

(FOOD/CUSTODIAL SUPPLIES)

54.44 SFSP FOOD

(FOOD/CUSTODIAL SUPPLIES)

93.45 FOOD SERVICE SUPPLIES

(FOOD/CUSTODIAL SUPPLIES)

1,447.55 FOOD PURCHASE

Vendor Name CASH-WA DISTRIBUTING

1,595.44

Fund Number 51

1,961.00

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST FUND

SEPTEMBER - BMO MASTERCARD

09/13/2017

0001

(PCARD)

13.53 PCARD4 AMAZON PRESCHOOL

(PCARD)

21.11 PCARD5 Dollar General OST

(PCARD)

56.29 PCARDC HARTMANS OST

Vendor Name BMO MASTERCARD

90.93

SEP 2017 LESTER, ANNE

09/05/2017

(REIMBURSEMENT)

300.00 GIFT CARDS FOR OST STAFF

Vendor Name LESTER, ANNE

300.00

OST MERTENS, MCKENZIE

09/05/2017

(OST)

40.50 OST SUB

(OST)

45.00 OST SUB

(OST)

45.00 OST SUB

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name MERTENS, MCKENZIE

130.50

Fund Number 53

521.43

Checking Account ID 1

26,028.23

	<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											
											922.18	
	GROSS:	1,053.93	1,053.93	0.00	1,053.93	1,053.93	1,857.10	1,857.10	1,857.10	1,745.67		
1,857.10	EMPLOYEE:	(33.31)	(17.82)	0.00	(65.34)	(15.28)	(111.43)				(691.74)	0.00
	EMPLOYER:				65.34	15.28	111.43	0.00	0.00	0.00	1.20	0.00
ANDESHE	ANDERSON, SHELLY											
											2,217.98	
	GROSS:	2,924.78	0.00	0.00	2,924.78	2,924.78	3,713.72	3,713.72	3,713.72	3,490.90		
3,713.72	EMPLOYEE:	(334.83)	0.00	0.00	(181.34)	(42.41)	(222.82)				(714.34)	0.00
	EMPLOYER:				181.34	42.41	222.82	0.00	0.00	0.00	376.20	0.00
ATHECHA	ATHEY, CHARLOTTE											
											784.55	
	GROSS:	1,033.84	0.00	0.00	1,033.84	1,033.84	1,168.81	1,168.81	1,168.81	1,098.68		
1,168.81	EMPLOYEE:	(55.33)	0.00	0.00	(64.10)	(14.99)	(70.13)				(179.71)	0.00
	EMPLOYER:				64.10	14.99	70.13	0.00	0.00	0.00	1.20	0.00
ATHEELM	ATHEY, ELMER											
											1,341.33	
	GROSS:	1,541.29	0.00	0.00	1,541.29	1,541.29	0.00	1,541.29	1,541.29	1,541.29		
1,541.29	EMPLOYEE:	(82.05)	0.00	0.00	(95.56)	(22.35)	0.00				0.00	0.00
	EMPLOYER:				95.56	22.35	0.00	0.00	0.00	0.00	0.00	0.00
BERDAMB	BERDAN, AMBER											
											2,196.69	
	GROSS:	2,812.79	2,812.79	0.00	2,812.79	2,812.79	2,992.33	2,992.33	2,992.33	2,812.79		
2,992.33	EMPLOYEE:	(236.09)	(111.92)	0.00	(174.39)	(40.79)	(179.54)				(52.91)	0.00
	EMPLOYER:				174.39	40.79	179.54	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
											3,465.53	
	GROSS:	4,536.47	4,536.47	0.00	4,636.47	4,636.47	5,827.64	5,752.72	5,752.72	5,403.06		
5,852.72	EMPLOYEE:	(494.64)	(216.43)	0.00	(287.46)	(67.23)	(349.66)				(971.77)	0.00
	EMPLOYER:				287.46	67.23	349.66	0.00	0.00	0.00	505.85	0.00
BROWRAC	BROWN, RACHELLE											
											142.45	
	GROSS:	154.25	154.25	0.00	154.25	154.25	164.10	164.10	164.10	154.25		
164.10	EMPLOYEE:	0.00	0.00	0.00	(9.56)	(2.24)	(9.85)				0.00	0.00
	EMPLOYER:				9.56	2.24	9.85	0.00	0.00	0.00	0.00	0.00
CHINMAR	CHINDVALL, MARILYN											
											3,225.33	
	GROSS:	4,646.80	4,646.80	0.00	4,706.80	4,706.80	5,671.60	5,671.60	5,671.60	5,271.30		
5,671.60	EMPLOYEE:	(758.68)	(278.12)	0.00	(291.82)	(68.25)	(340.30)				(709.10)	0.00
	EMPLOYER:				291.82	68.25	340.30	0.00	0.00	0.00	505.20	0.00
COOPNIC	COOPER, NICHOLE M											
											2,508.18	
	GROSS:	2,794.30	0.00	0.00	2,794.30	2,794.30	3,023.00	3,023.00	3,023.00	2,841.62		
3,023.00	EMPLOYEE:	(72.35)	0.00	0.00	(173.25)	(40.52)	(181.38)				(47.32)	0.00
	EMPLOYER:				173.25	40.52	181.38	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
											1,790.95	
	GROSS:	2,182.21	2,182.21	0.00	2,182.21	2,182.21	2,531.92	2,531.92	2,531.92	2,380.00		
2,531.92	EMPLOYEE:	(146.14)	(78.18)	0.00	(135.30)	(31.64)	(151.92)				(197.79)	0.00
	EMPLOYER:				135.30	31.64	151.92	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
											4,090.32	
	GROSS:	5,133.33	0.00	0.00	5,383.33	5,383.33	5,833.33	5,583.33	5,583.33	5,233.33		
5,833.33	EMPLOYEE:	(381.67)	0.00	0.00	(333.77)	(78.06)	(600.00)				(349.51)	0.00
	EMPLOYER:				333.77	78.06	450.00	0.00	0.00	0.00	5.20	0.00
GIMMMIK	GIMMESTAD, MIKALA											
											139.67	
	GROSS:	151.24	0.00	0.00	151.24	151.24	0.00	151.24	151.24	151.24		
151.24	EMPLOYEE:	0.00	0.00	0.00	(9.38)	(2.19)	0.00				0.00	0.00
	EMPLOYER:				9.38	2.19	0.00	0.00	0.00	0.00	0.00	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
HAGGSHE	HAGGERTY, SHELLEY											
											3,074.09	
	GROSS:	3,803.87	0.00	0.00	3,803.87	3,803.87	4,536.67	4,536.67	4,536.67	4,264.47		
4,536.67	EMPLOYEE:	(401.73)	0.00	0.00	(235.84)	(55.16)	(272.20)				(497.65)	0.00
	EMPLOYER:				235.84	55.16	272.20	0.00	0.00	0.00	376.20	0.00
HALVKAR	HALVORSON, KAREN											
											937.16	
	GROSS:	1,073.76	0.00	0.00	1,073.76	1,073.76	1,142.30	1,142.30	1,142.30	1,073.76		
1,142.30	EMPLOYEE:	(54.46)	0.00	0.00	(66.57)	(15.57)	(68.54)				0.00	0.00
	EMPLOYER:				66.57	15.57	68.54	0.00	0.00	0.00	0.00	0.00
HUEBAMB	HUEBNER, AMBER											
											73.88	
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
											2,477.64	
	GROSS:	3,056.21	3,056.21	0.00	3,264.21	3,264.21	3,502.25	3,299.18	3,507.18	3,089.04		
3,507.18	EMPLOYEE:	(221.97)	(106.89)	0.00	(202.38)	(47.33)	(210.14)				(240.83)	0.00
	EMPLOYER:				202.38	47.33	210.14	0.00	0.00	0.00	5.85	0.00
KAMPCAR	KAMPEN, CARISSA											
											1,043.60	
	GROSS:	1,211.63	1,211.63	0.00	1,211.63	1,211.63	1,288.97	1,288.97	1,288.97	1,211.63		
1,288.97	EMPLOYEE:	(49.08)	(26.26)	0.00	(75.12)	(17.57)	(77.34)				0.00	0.00
	EMPLOYER:				75.12	17.57	77.34	0.00	0.00	0.00	1.20	0.00
KASTKAR	KASTRUP, KARLA											
											2,679.78	
	GROSS:	3,347.96	0.00	0.00	3,347.96	3,347.96	3,561.66	3,561.66	3,561.66	3,347.96		
3,561.66	EMPLOYEE:	(412.06)	0.00	0.00	(207.57)	(48.55)	(213.70)				0.00	0.00
	EMPLOYER:				207.57	48.55	213.70	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
											3,849.79	
	GROSS:	4,736.86	0.00	0.00	4,736.86	4,736.86	5,039.21	5,039.21	5,039.21	4,736.86		
5,039.21	EMPLOYEE:	(524.70)	0.00	0.00	(293.69)	(68.68)	(302.35)				0.00	0.00
	EMPLOYER:				293.69	68.68	302.35	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
											1,669.58	
	GROSS:	2,005.63	0.00	0.00	2,005.63	2,005.63	2,532.50	2,532.50	2,532.50	2,380.55		
2,532.50	EMPLOYEE:	(182.62)	0.00	0.00	(124.35)	(29.08)	(151.95)				(374.92)	0.00
	EMPLOYER:				124.35	29.08	151.95	0.00	0.00	0.00	376.20	0.00
MUSCSYL	MUSCH, SYLVIA											
											2,472.40	
	GROSS:	3,095.30	0.00	0.00	3,195.30	3,195.30	3,440.19	3,440.19	3,440.19	3,133.78		
3,440.19	EMPLOYEE:	(378.46)	0.00	0.00	(198.11)	(46.33)	(206.41)				(138.48)	0.00
	EMPLOYER:				198.11	46.33	206.41	0.00	0.00	0.00	5.20	0.00
OSTLLYN	OSTLUND, LYNDA											
											39.07	
	GROSS:	42.30	42.30	0.00	42.30	42.30	45.00	45.00	45.00	42.30		
45.00	EMPLOYEE:	0.00	0.00	0.00	(2.62)	(0.61)	(2.70)				0.00	0.00
	EMPLOYER:				2.62	0.61	2.70	0.00	0.00	0.00	0.00	0.00
RABEAND	RABE, ANDRIA											
											73.88	
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
											2,412.34	
	GROSS:	3,212.68	0.00	0.00	3,212.68	3,212.68	3,417.74	3,417.74	3,417.74	3,212.68		
3,417.74	EMPLOYEE:	(414.30)	0.00	0.00	(199.19)	(46.58)	(205.06)				(140.27)	0.00
	EMPLOYER:				199.19	46.58	205.06	0.00	0.00	0.00	1.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
ROEKRI	ROE, KRISTIN											
												2,248.69
	GROSS:	2,832.77	2,832.77	0.00	3,032.77	3,032.77	3,734.78	3,534.78	3,534.78	3,310.69		
3,734.78	EMPLOYEE:	(239.08)	(112.99)	0.00	(188.03)	(43.98)	(224.09)				(677.92)	0.00
	EMPLOYER:				188.03	43.98	224.09	0.00	0.00	0.00	380.20	0.00
SPIEBON	SPIERING, BONITA											
												200.27
	GROSS:	216.85	0.00	0.00	216.85	216.85	230.69	230.69	230.69	216.85		
230.69	EMPLOYEE:	0.00	0.00	0.00	(13.44)	(3.14)	(13.84)				0.00	0.00
	EMPLOYER:				13.44	3.14	13.84	0.00	0.00	0.00	0.00	0.00
STEWLIA	STEWART, DIANE											
												2,494.54
	GROSS:	3,091.64	0.00	0.00	3,261.64	3,261.64	3,949.83	3,745.93	3,949.83	3,508.94		
3,949.83	EMPLOYEE:	(327.91)	0.00	0.00	(202.22)	(47.29)	(236.99)				(640.88)	0.00
	EMPLOYER:				202.22	47.29	236.99	0.00	0.00	0.00	380.20	0.00
STOEASH	STOEL, ASHLEY											
												3,621.63
	GROSS:	4,896.83	4,896.83	0.00	4,896.83	4,896.83	5,228.89	5,228.89	5,228.89	4,915.16		
5,228.89	EMPLOYEE:	(652.44)	(248.16)	0.00	(303.60)	(71.00)	(313.73)				(18.33)	0.00
	EMPLOYER:				303.60	71.00	313.73	0.00	0.00	0.00	1.20	0.00
STREMAR	STREI, MARLA R											
												2,719.74
	GROSS:	3,030.33	0.00	0.00	3,247.00	3,247.00	3,454.26	3,030.33	3,454.26	3,030.33		
3,454.26	EMPLOYEE:	(62.20)	0.00	0.00	(201.31)	(47.08)	(207.26)				(216.67)	0.00
	EMPLOYER:				201.31	47.08	207.26	0.00	0.00	0.00	5.20	0.00
TRAURUT	TRAUTNER, RUTH											
												1,050.56
	GROSS:	1,211.47	0.00	0.00	1,211.47	1,211.47	1,288.80	1,288.80	1,288.80	1,211.47		
1,288.80	EMPLOYEE:	(68.23)	0.00	0.00	(75.11)	(17.57)	(77.33)				0.00	0.00
	EMPLOYER:				75.11	17.57	6.00	0.00	0.00	0.00	0.00	0.00
VANLAMY	VANLITH, AMY M											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
WESTSUE	WESTERMEYER, SUE											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
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
Subtotal:					Female: 30	Male: 3		Total: 33		Net:		56,148.50
	GROSS:	70,191.32	27,426.19	0.00	71,495.99	71,495.99	79,177.29	79,874.00	80,709.83	75,170.60		
81,259.83	EMPLOYEE:	(6,584.33)	(1,196.77)	0.00	(4,432.74)	(1,036.69)	(5,000.66)				(6,860.14)	0.00
	EMPLOYER:				4,432.74	1,036.69	4,779.33	0.00	0.00	0.00	2,932.30	0.00

Balance Sheet
 Period Ending: August 2017
 Annual; Processing Month 08/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 00 GENERAL LONG-TERM LIABILITIES				
<u>Current Assets</u>				
00 101	CASH	0.00	0.00	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets and Deferred Outflows of Resources:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Current Liabilities</u>				
00 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
00 509	OTHER LONG-TERM LIABILITIES	5,145.07	0.00	5,145.07
00 705	INVESTMENT IN GEN FIXED ASSETS	(5,145.07)	0.00	(5,145.07)
00 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10	GENERAL FUND			
<u>Current Assets</u>				
10 101	CASH	216,339.13	(36,689.06)	179,650.07
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	168,018.26	(2,143.04)	165,875.22
10 112	TAXES RECEIVABLE - DELINQUENT	7,532.23	(1,228.72)	6,303.51
10 120	ACCOUNTS RECEIVABLE	2,689.45	(2,689.45)	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	19,527.90	0.00	19,527.90
10 180	INVESTMENTS	285,000.00	1,364.88	286,364.88
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
Current Assets Subtotal:		706,330.07	(41,385.39)	664,944.68
Total Assets and Deferred Outflows of Resources:		706,330.07	(41,385.39)	664,944.68

<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	11,608.20	(11,658.00)	(49.80)
10 404	CONTRACTS PAYABLE	39,555.24	(39,125.88)	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	61.70	0.00	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	5,818.20	(6,900.08)	(1,081.88)
10 457 018	CHILD CARE	0.00	0.00	0.00
10 457 019	BENEFITS PAYABLE UNRE-INS.	0.00	0.00	0.00
10 458	LIFE PAYABLE	0.00	0.00	0.00
10 474	DEFERRED REVENUE	0.00	0.00	0.00
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	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	217,554.95	(3,371.76)	214,183.19
Current Liabilities Subtotal:		274,603.61	(61,055.72)	213,547.89

Balance Sheet
 Period Ending: August 2017
 Annual; Processing Month 08/2017

<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	427,733.46	19,670.33	447,403.79
	Fund Balance Subtotal:	431,726.46	19,670.33	451,396.79
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	706,330.07	(41,385.39)	664,944.68

Balance Sheet
 Period Ending: August 2017
 Annual; Processing Month 08/2017

<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	1,450.06	167.45	1,617.51
	Current Assets Subtotal:	<u>1,450.06</u>	<u>167.45</u>	<u>1,617.51</u>
<u>Total Assets and Deferred Outflows of Resources:</u>		<u>1,450.06</u>	<u>167.45</u>	<u>1,617.51</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	1,450.06	167.45	1,617.51
	Fund Balance Subtotal:	<u>1,450.06</u>	<u>167.45</u>	<u>1,617.51</u>
<u>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</u>		<u>1,450.06</u>	<u>167.45</u>	<u>1,617.51</u>

Balance Sheet
Period Ending: August 2017
Annual; Processing Month 08/2017

<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	78,760.71	(28,961.51)	49,799.20
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	49,796.70	(440.95)	49,355.75
21 112	TAXES RECEIVABLE - DELINQUENT	113.34	(148.48)	(35.14)
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	128,670.75	(29,550.94)	99,119.81
<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:		128,670.75	(29,550.94)	99,119.81
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
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	52,839.92	(589.43)	52,250.49
	Current Liabilities Subtotal:	56,070.02	(589.43)	55,480.59
<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	72,600.73	(28,961.51)	43,639.22
	Fund Balance Subtotal:	72,600.73	(28,961.51)	43,639.22
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		128,670.75	(29,550.94)	99,119.81

<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	96,640.68	(5,640.85)	90,999.83
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	47,873.09	(424.06)	47,449.03
22 112	TAXES RECEIVABLE - DELINQUENT	205.42	(186.46)	18.96
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:	<u>144,719.19</u>	<u>(6,251.37)</u>	<u>138,467.82</u>
Total Assets and Deferred Outflows of Resources:		<u>144,719.19</u>	<u>(6,251.37)</u>	<u>138,467.82</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	5,448.29	(5,448.29)	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	715.50	(718.53)	(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	53,760.91	(610.52)	53,150.39
	Current Liabilities Subtotal:	<u>59,924.70</u>	<u>(6,777.34)</u>	<u>53,147.36</u>
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
22 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	84,794.49	525.97	85,320.46
	Fund Balance Subtotal:	<u>84,794.49</u>	<u>525.97</u>	<u>85,320.46</u>

Balance Sheet
Period Ending: August 2017
Annual; Processing Month 08/2017

<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:	144,719.19	(6,251.37)	138,467.82

Balance Sheet
Period Ending: August 2017
Annual; Processing Month 08/2017

<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	84,685.48	0.00	84,685.48
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	60.18	0.00	60.18
	Current Assets Subtotal:	<u>84,745.66</u>	<u>0.00</u>	<u>84,745.66</u>
Total Assets and Deferred Outflows of Resources:		<u>84,745.66</u>	<u>0.00</u>	<u>84,745.66</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	916.18	0.00	916.18
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>916.18</u>	<u>0.00</u>	<u>916.18</u>
<u>Other Liabilities</u>				
24 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 694	LESS: ENCUMBRANCE COMMITMENS	0.00	0.00	0.00
24 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	83,829.48	0.00	83,829.48
	Fund Balance Subtotal:	<u>83,829.48</u>	<u>0.00</u>	<u>83,829.48</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>84,745.66</u>	<u>0.00</u>	<u>84,745.66</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	10,957.67	487.99	11,445.66
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	601.92	0.00	601.92
51 171	INVENTORY-STORES PURCH FOR RES	1,132.89	0.00	1,132.89
51 172	INVENTORY OF DONATED FOOD	10,101.83	0.00	10,101.83
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	22,794.31	487.99	23,282.30
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	66,429.07	0.00	66,429.07
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:	33,590.84	0.00	33,590.84
<u>Other Assets</u>				
51 196	NET PENSION ASSET	10,061.38	0.00	10,061.38
	Other Assets Subtotal:	10,061.38	0.00	10,061.38
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	9,370.80	0.00	9,370.80
	Deferred Outflows of Resources Subtotal:	9,370.80	0.00	9,370.80
Total Assets and Deferred Outflows of Resources:		75,817.33	487.99	76,305.32
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	1,833.37	(1,833.37)	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	547.82	(547.82)	0.00
	Current Liabilities Subtotal:	2,381.19	(2,381.19)	0.00
<u>Other Liabilities</u>				

Balance Sheet
 Period Ending: August 2017
 Annual; Processing Month 08/2017

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
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:	0.00	0.00	0.00
 <u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	11,652.78	0.00	11,652.78
	Deferred Inflows of Resources Subtotal:	11,652.78	0.00	11,652.78
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	53,969.78	2,869.18	56,838.96
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	61,783.36	2,869.18	64,652.54
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	75,817.33	487.99	76,305.32

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53 PRESCHOOL/OST FUND				
<u>Current Assets</u>				
53 101	CASH	(10,132.26)	169.56	(9,962.70)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(10,132.26)</u>	<u>169.56</u>	<u>(9,962.70)</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	16,768.97	0.00	16,768.97
	Other Assets Subtotal:	<u>16,768.97</u>	<u>0.00</u>	<u>16,768.97</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	14,804.79	0.00	14,804.79
	Deferred Outflows of Resources Subtotal:	<u>14,804.79</u>	<u>0.00</u>	<u>14,804.79</u>
Total Assets and Deferred Outflows of Resources:		<u>21,441.50</u>	<u>169.56</u>	<u>21,611.06</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	3,608.62	(3,608.62)	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	478.43	(478.41)	0.02
	Current Liabilities Subtotal:	<u>4,087.05</u>	<u>(4,087.03)</u>	<u>0.02</u>
<u>Other Liabilities</u>				
53 603	ENCUMBRANCES	0.00	0.00	0.00
53 694	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>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	19,421.30	0.00	19,421.30
	Deferred Inflows of Resources Subtotal:	<u>19,421.30</u>	<u>0.00</u>	<u>19,421.30</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(2,066.85)	4,256.59	2,189.74
	Fund Balance Subtotal:	<u>(2,066.85)</u>	<u>4,256.59</u>	<u>2,189.74</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>21,441.50</u>	<u>169.56</u>	<u>21,611.06</u>

Balance Sheet
 Period Ending: August 2017
 Annual; Processing Month 08/2017

<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	4,216.82	(2,049.44)	2,167.38
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>4,216.82</u>	<u>(2,049.44)</u>	<u>2,167.38</u>
Total Assets and Deferred Outflows of Resources:		<u><u>4,216.82</u></u>	<u><u>(2,049.44)</u></u>	<u><u>2,167.38</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	4,216.82	(2,049.44)	2,167.38
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>4,216.82</u>	<u>(2,049.44)</u>	<u>2,167.38</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>4,216.82</u></u>	<u><u>(2,049.44)</u></u>	<u><u>2,167.38</u></u>

Balance Sheet
 Period Ending: August 2017
 Annual; Processing Month 08/2017

<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	1,220.44	(268.50)	951.94
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
Current Assets Subtotal:		<u>1,220.44</u>	<u>(268.50)</u>	<u>951.94</u>
Total Assets and Deferred Outflows of Resources:		<u><u>1,220.44</u></u>	<u><u>(268.50)</u></u>	<u><u>951.94</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	1,220.44	(268.50)	951.94
Fund Balance Subtotal:		<u>1,220.44</u>	<u>(268.50)</u>	<u>951.94</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>1,220.44</u></u>	<u><u>(268.50)</u></u>	<u><u>951.94</u></u>

<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	82,864.00	0.00	82,864.00
90 204	EQUIPMENT-LOCAL	79,354.00	0.00	79,354.00
	Long-term Assets Subtotal:	<u>980,578.70</u>	<u>0.00</u>	<u>980,578.70</u>
Total Assets and Deferred Outflows of Resources:		<u>980,578.70</u>	<u>0.00</u>	<u>980,578.70</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	197,845.70	0.00	197,845.70
	Fund Balance Subtotal:	<u>980,578.70</u>	<u>0.00</u>	<u>980,578.70</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>980,578.70</u>	<u>0.00</u>	<u>980,578.70</u>

Batch Description: **AUGUST 2017 CHECK RECONCILIATION** Processing Month: **08/2017**
 Checking Account: **1** **BSCS MAIN CHECKING**

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	08/31/2017	406,899.14

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
35515	KAREN HALVORSON	06/20/2017	10.00
35556	MILL THEATRE	07/27/2017	112.00
35584	SHELLY ANDERSON	08/15/2017	109.60
35593	SDASBO	08/15/2017	50.00
		Total:	<u>281.60</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
406,899.14	(281.60)	406,617.54	406,617.54

Cleared Automatic Payment Total:	50,783.44
Cleared Checks Total:	56,113.13
Cleared Direct Deposit Total:	(50,130.69)
Cleared Void Total:	
Cleared Deposit Total:	57,865.23
Cleared Manual Journal Entries Total:	(48.15)
Cleared Sales Journal Total:	

PROCEEDINGS OF THE BIG STONE CITY SCHOOL DISTRICT BOARD OF EDUCATION

The Big Stone City School District's Board of Education met in a regular session on August 15th, 2017 @ 6:00 PM in the CEO/Business Manager's Office/Board Room with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal
Anne Lester, OST Director

Meeting called to order by Vice President Amber Huebner at 6:04 PM

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

The Pledge of Allegiance was recited.

Motion by VanLith, seconded by Westermeyer, to approve the amended agenda as proposed. The amended agenda included the additions of 7a7. Resignation of Rachelle Brown as administrative assistant, 7a8. Approval of Kristin Roe as Co-Advisor for the Student Council, and 7a9. Approval of Jennifer Cronen as Co-Advisor for the Student Council. 4 votes yes. Motion Carried.

Community Input Session – no community input

Communication Items

1. Board Communication – Sue Westermeyer discussed what she had learned at the board training in Aberdeen put on by ASBSD. She said it was great training!
2. CEO/Business Manager Report; the following reports were presented.
 - a. Revenue/Expenditure Summary Report
 - b. Bills and BMO PCard
 - c. Payroll Register – Unitemized Report
 - d. Balance Sheet
 - e. Check Reconciliation Report

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	24 PENSION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL FUND
July 1, 2017	\$284,736.46	\$85,757.71	\$101,702.82	\$84,685.48	\$15,556.86	\$1,502.52
TOTAL RECEIPTS	\$30,639.76	\$403.17	\$391.37	\$0.00	\$261.25	\$3,574.86
TOTAL DISBURSEMENTS	(\$99,037.09)	(\$7,866.17)	(\$5,453.51)	\$0.00	(\$4,860.44)	(\$15,209.64)
July 31, 2017	\$216,339.13	\$78,760.71	\$96,640.68	\$84,685.48	\$10,957.67	(\$10,132.26)

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),290.63 ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA,(MEMBERSHIP DUES),60.00 BMO MASTERCARD,(PCARD),10,462.87 BRANDT, LORELEI ,(REIMBURSEMENT),173.88 CITY OF BIG STONE CITY, (UTILITIES),1,047.62 DEFEA TRANSPORTATION,(BUS INSPECTION),40.00 PAYSTUBZ.COM,(TIME CLOCK SERVICE),42.00 SDASBO,(DUES),50.00 SHOP / MAIN STREET SERVICE, THE ,(MAINTENANCE),99.49 SPORS, MICHAEL V ,(BOILER WATER SOFTENER RENT),198.00 TRI STATE PEST CONTROL,(PEST CONTROL),100.00

CAPITAL OUTLAY FUND: ATHEY, ELMER ,(BUILDING MAINTENANCE),834.05 BMO MASTERCARD,(PCARD),21,611.66 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),6,045.74 SYKORA PLUMBING INC,(BUILDING MAINTENANCE),1,089.14

SPECIAL EDUCATION FUND: BMO MASTERCARD,(PCARD),151.53

FOOD SERVICE FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),109.60 BMO MASTERCARD,(PCARD),399.00 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),316.44 VARIETY FOODS LLC,(FOOD PURCHASES),227.07 WARNER, LILLIAN ,(SUBSTITUTE),189.00

PRESCHOOL/OST FUND: BMO MASTERCARD,(PCARD),543.78 KELLY, JANELLE ,(REIMBURSEMENT),36.00 MERTENS, MCKENZIE ,(OST),139.50 RICK, MOLLY ,(OST SUB),132.75 SEIDELL, MCKENZIE ,(OST),132.75 SWENSON, MONTANA ,(OST SUB),76.50

Action Items

Motion by VanLith, seconded by Rabe, to approve the **Consent Agenda** with the following additions, 7a7. Resignation of Rachele Brown as administrative assistant, 7a8. Approval of Kristin Roe as Co-Advisor for the Student Council, and 7a9. Approval of Jennifer Cronen as Co-Advisor for the Student Council. 4 votes yes. Motion Carried.

1. Approval of minutes from previous meeting(s); July 27 2017 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 second and final reading of Policy EFC Meal Charge Policy
6. Approval of 2017-2018 Emergency Bus Pact
7. Approval of the resignation of Rachele Brown as administrative assistant with regret and appreciation
8. Approval of Kristin Roe as Co-Advisor for the Student Council
9. Approval of Jennifer Cronen as Co-Advisor for the Student Council

Motion by Rabe, seconded by Westermeyer, to approve the After School OST Program during the school year. 4 votes yes. Motion Carried.

Discussion

There were discussions on the following items:

1. School Committees
2. Next School Board Meeting: 9/18/17 @ 6:00 PM (Regular Meeting) in the CEO/Business Manager Office/Board Room.

Motion by Rabe, seconded by VanLith, to adjourn the meeting at 6:50 PM. 4 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication

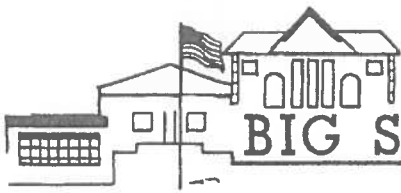
Big Stone City School District #25-1 2017-2018 Proposed Budget and Means of Finance

REVENUES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise PreK / OST	Grand Total
Fund balance use	\$ 26,419.00	\$ 3,750.00	\$ 40,581.00	\$ 24,500.00			\$ 95,250.00
Ad Valorem Tax	\$ 375,264.00	\$ 130,450.00	\$ 95,797.00				\$ 601,511.00
Opt Out	\$ 250,000.00						\$ 250,000.00
Transfer In	\$ 82,700.00				\$ 20,521.00	\$ 23,875.00	\$ 127,096.00
All other local revenue	\$ 221,754.00		\$ 32,000.00		\$ 36,000.00	\$ 30,700.00	\$ 320,454.00
TOTAL LOCAL REVENUE	\$ 956,137.00	\$ 134,200.00	\$ 168,378.00	\$ 24,500.00	\$ 56,521.00	\$ 54,575.00	\$ 1,394,311.00
County Apportionment	\$ 4,100.00						\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 268,883.00						\$ 268,883.00
State Apportionment	\$ 1,000.00						\$ 1,000.00
Bank Franchise	\$ 10,000.00						\$ 10,000.00
All other state revenue	\$ 30,300.00						\$ 30,300.00
TOTAL STATE REVENUE	\$ 310,183.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,183.00
Grants-in-Aid	\$ 54,776.00		\$ 23,115.00		\$ 29,000.00	\$ 24,645.00	\$ 131,536.00
TOTAL FEDERAL REVENUE	\$ 54,776.00	\$ -	\$ 23,115.00	\$ -	\$ 29,000.00	\$ 24,645.00	\$ 131,536.00
TOTAL REVENUES	\$ 1,325,196.00	\$ 134,200.00	\$ 191,493.00	\$ 24,500.00	\$ 85,521.00	\$ 79,220.00	\$ 1,840,130.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 368,035.00	\$ 15,000.00		\$ 15,500.00			\$ 398,535.00
Middle School Programs	\$ 232,192.00			\$ 9,000.00			\$ 241,192.00
Title I	\$ 47,119.00						\$ 47,119.00
Tuition	\$ 219,717.00						\$ 219,717.00
Counseling	\$ 6,416.00						\$ 6,416.00
MTSS	\$ 5,000.00						\$ 5,000.00
Library	\$ 5,090.00						\$ 5,090.00
Technology	\$ 13,978.00						\$ 13,978.00
School Board	\$ 6,390.00						\$ 6,390.00
Audit	\$ 18,000.00						\$ 18,000.00
Administration & Offices	\$ 169,349.00						\$ 169,349.00
Operation & Maint.	\$ 120,431.00	\$ 119,200.00					\$ 239,631.00
Transportation	\$ 49,563.00						\$ 49,563.00
Extracurricular/Activities	\$ 11,820.00						\$ 11,820.00
Other Support Services	\$ 7,700.00						\$ 7,700.00
Mild/Moderate Dis.			\$ 147,756.00				\$ 147,756.00
Psychological Serv.			\$ 1,700.00				\$ 1,700.00
Speech Services			\$ 37,037.00				\$ 37,037.00
Therapy Services			\$ 5,000.00				\$ 5,000.00
Food Service Program	\$ 20,521.00				\$ 85,521.00		\$ 106,042.00
Preschool/Out Side of School Time (OST)	\$ 23,875.00					\$ 79,220.00	\$ 103,095.00
TOTAL EXPENSES	\$ 1,325,196.00	\$ 134,200.00	\$ 191,493.00	\$ 24,500.00	\$ 85,521.00	\$ 79,220.00	\$ 1,840,130.00



656 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

Thursday, September 14, 2017

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

County Auditor-

Let it be resolved, at the September 18, 2017 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, 2017 through June 30, 2018. The adopted Annual budget levy requests are as follows:

General Fund	\$1.570 per \$1,000 of Agricultural valuation (AG)
	\$3.372 per \$1,000 of Owner Occupied (OO) valuation
	\$6.978 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	\$140,000
Special Education Fund	\$1.261 per \$1,000 of total valuation (max amount)
Pension Fund	No Pension fund request due to legislation

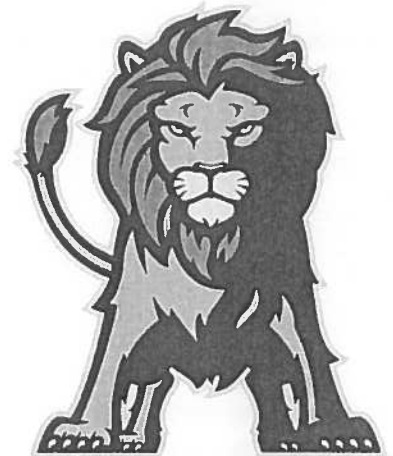
The following are school board members for the 2017-2018 fiscal year:

Jennifer Wiik, President
Amber Huebner, Vice-President
Amy VanLith
Andria Rabe
Sue Westermeyer

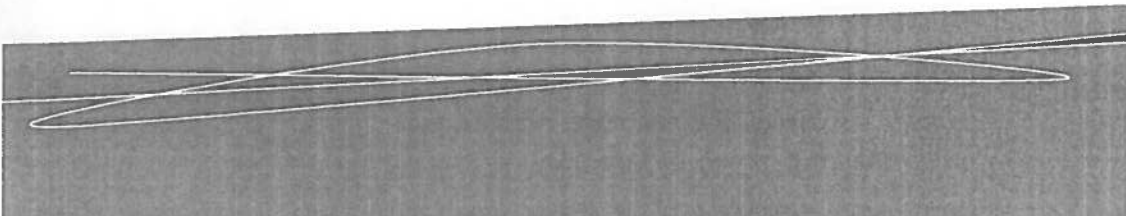
Please contact me if you have any questions or concerns.

Thank you,

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



**BIG STONE CITY
LIONS**



TITLE I PARENT INVOLVEMENT

The Board of Education endorses the parent involvement goals of Title I and encourages the regular participation by parents of Title I eligible children in all aspects of the program. The education of children is viewed as a cooperative effort among the parents, school, and community. In this policy, the word "parent" also includes guardians and other family members involved in supervising the child's education.

Pursuant to federal law, the district will develop jointly with, and distribute to parents of children participating in the Title I program a written parent involvement policy.

A meeting of the parents of participating Title I students will be held annually to explain the goals and purposes of the Title I program. Parents will be given the opportunity to participate in the design, development, operation, and evaluation of the program for the next school year and to participate in planning activities, to offer suggestions, and to ask questions regarding policies and programs. Parents will be encouraged to attend the meeting and to become involved.

In addition to the required annual meeting, one additional parent meetings shall be held. Notices will be sent to the parents along with any applicable articles or documents. These articles may also appear in our school newsletter, school website, and/or social media advising parents and interested persons of the meetings. These meetings shall be used to provide parents with:

1. Information about programs provided under Title I;
2. A description and explanation of the curriculum in use, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet;
3. Opportunities to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children; and
4. The opportunity to bring parent comments, if they are dissatisfied with the school's Title I program to the district level.

The parents of children identified to participate in Title I programs shall receive from the school principal and Title I staff an explanation of the reasons supporting each child's selection for the program, a set of objectives to be addressed, and a description of the services to be provided. Parents will be advised of their children's progress on a regular basis. Opportunities will be provided for the parents to meet with the classroom and Title I teachers to discuss their children's progress. Parents may also receive training that will assist them in helping their children at home and at school.

Each school in the district receiving Title I funds shall jointly develop with parents of children served in the program a "School Parent Compact" outlining the manner in which parents, school staff and students share the responsibility for improved student academic achievement in meeting state standards. The compact shall:

1. Describe the school's responsibility to provide high quality curriculum and instruction in a supportive and effective learning environment enabling children in the Title I program to meet the state's academic achievement standards;

- ~~2. Indicate the ways in which each parent will be responsible for supporting their children's learning, such as monitoring attendance, homework completion, monitoring television watching, volunteering in the classroom, and participating, as appropriate, in decisions related to their child's education and positive use of extracurricular time; and~~
- ~~3. Address the importance of parent-teacher communication on an on-going basis, with at minimum, parent-teacher conferences, frequent reports to parents, and reasonable access to staff.~~

Legal References:

~~Public Law 103-382 — Improving America's Schools Act of 1994~~
~~Public Law 107-110 — No Child Left Behind Act of 2001~~
~~POLICY IKAB — Student progress reports to parents~~
~~POLICY KMA — Relations with parents organizations~~

~~1st Reading 6/21/2016~~
~~2nd Reading 7/19/2016~~
~~Date Adopted 7/19/2016~~
~~Last Revised 1/17/17~~

PARENT INVOLVEMENT IN TITLE I TITLE I PARENT INVOLVEMENT

The Board of Education endorses the parent involvement goals of Title I and encourages the regular participation by parents of Title I eligible children in all aspects of the program. The education of children is viewed as a cooperative effort among the parents, school, and community. By working together, the quality of the educational programs will improve. In this policy, the word "parent" also includes guardians and other family members involved in supervising the child's education.

Pursuant to federal law, the district will develop jointly with, and distribute to parents of children participating in the Title I program a written parent involvement policy.

To foster mutual respect and confidence between parents and the board, an atmosphere of openness and honesty will prevail. The Board will encourage parents and representatives to express ideas, concerns and judgments about the schools to the school administration, to staff appointed advisory bodies and to the Board. It will be the Board's responsibility to provide the public with accurate and complete information on the schools and Boards' activities.

A meeting of the parents of participating Title I students will be held annually to explain the goals and purposes of the Title I program. Parents will be given the opportunity to participate in the design, development, operation, and evaluation of the program for the next school year and to participate in planning activities, to offer suggestions, and to ask questions regarding policies and programs. Parents will be encouraged to attend the meeting and to become involved.

In addition to the required annual meeting, one additional parent meetings shall be held. Notices will be sent to the parents along with any applicable articles or documents. These articles may also appear in our school newsletter, school website, and/or social media advising parents and interested persons of the meetings. These meetings shall be used to provide parents with:

1. Information about programs provided under Title I;
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1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment enabling children in the Title I program to meet the state's academic achievement standards;
2. Indicate the ways in which each parent will be responsible for supporting their children's learning, such as monitoring attendance, homework completion, monitoring television watching, volunteering in the classroom, and participating, as appropriate, in decisions related to their child's education and positive use of extracurricular time; and
3. Address the importance of parent-teacher communication on an on-going basis, with at minimum, parent-teacher conferences, frequent reports to parents, and reasonable access to staff.

Parent's Advisory Committees

The Board recognizes that one of the best methods to maintain good communications with the community, and to establish sound public relations, is through temporary parents' advisory committees.

These committees will be appointed when needed for a specific time and purpose, and will be under the supervisory control of the Superintendent. The Superintendent will report to the Board on its membership, function, progress and final report.

Parent and Family Engagement/Involvement

The school will coordinate and integrate parent and family involvement strategies under Title I with other relevant federal programs. The school Head Start program:

- meets 3 times per year for policy council where parents are encouraged to participate to learn about the program's policies and give valuable input.
- holds monthly meetings where parents are encouraged to participate. These meetings include but are not limited to, child abuse and neglect, dental health, and parent engagement.
- has monthly field trips planned by the teacher. Parents are encouraged to participate in these activities with their child(ren).
- requires two home visits each year, where progress monitoring of their child(ren) is delivered to the parents and training may be encouraged, if applicable.
- participates in 2 school conferences each year, fall and spring. Parents are asked to come to these conferences to discuss student participation and progress.
- participates in holiday and various programs throughout the year. Parents are encouraged to come and watch their child(ren) and partake in a post program gathering in the cafeteria where a meal may be served.

The school has set forth some objectives for parent and family engagement. The following objectives are:

- Effective communication avenues and training will be provided to staff and parents to implement effective engagement. The topic will be addressed at the annual Title I meeting. At this time the Title I staff will list the various effective ways of engaging our school staff if questions or concerns arise. This will also be the time for parents to describe what they understand to be an effective engagement process. (example: parent portal and class dojo)
- Before the start of the school year there will be a "Back to School Pool Party" at the local public pool. Fresh fruits and vegetable are available and parents are encouraged to come with the child during this time.
- Before the start of the school year there will be a "Meet and Greet Night" when the parents/families are encouraged to stop with the child and drop off their school supplies and meet their teacher and staff.
- The school participates in a "free will offering" meal to increase parent/family attendance at annual Title I meetings/Parent Teacher Conferences throughout the school year.
- The school participates in a Thanksgiving meal that brings parents/families into the building to have lunch with their child(ren).

Legal References:

Public Law 103-382 Improving America's Schools Act of 1994
Public Law 107-110 No Child Left Behind Act of 2001
POLICY IKAB Student progress reports to parents
POLICY KMA Relations with parents organizations
SD Constitution Article 22 (Compact with the United States)
CFR Title 34 Part 75 (Direct Grant Programs)
BCF (Advisory Committees to the Board)

1st Reading-9/18/2017
2nd Reading-
Date Adopted-
Last Revised-