



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 PROPOSED AGENDA with Amplification - Regular Meeting

December 16<sup>th</sup> 2019 at 6:30 PM

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

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

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

1. Call to order in Board Room and Establish Quorum. Time: \_\_\_\_\_
2. Roll Call \_\_\_\_ Wiik \_\_\_\_ Westermeyer \_\_\_\_ VanLith \_\_\_\_ Rabe \_\_\_\_ Henrich
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: \_\_\_\_ MC: \_\_\_\_ (\_\_\_\_-\_\_\_\_)
5. Community Input Session (5-minute maximum)
6. Communication Items
  - a. Board Communication
  - b. Principal Report – Good news items from Elementary
  - c. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions on the reports below.
    1. Revenue/Expenditure Summary Reports
    2. BSCS Board Report – Detail, Bills and BMO Pcard
      - a. Some invoices to highlight; Midwest Alarm for security door mandatory system upgrade/update \$502.80; mandatory training for LLLC staff through PSU \$5/occurrence; Larry’s Refrigeration for LLLC furnace and dryer vent maintenance/repair \$370.03; Sykora Plumbing for LLLC new water heater installation \$639.21
    3. Payroll Register – Unitemized Report (current month)
    4. Balance Sheet
      - a. Learning Center Monthly Financial Overview
    5. Check Reconciliation Report
    6. Manual Journal Entry Board Report
    7. Governor’s Budget Address – no inflationary increase to K-12 education due to ag economy, natural disasters, and internet sales tax savings to SD residents but less revenue collections for the state.
    8. Superintendent’s Meeting in Chamberlain, 12/4/19, topics discussed but not limited to:

- a. Funding for K-12 education
  - b. Social/Emotional Learning
  - c. Mental Health
  - d. Juuling/Vaping
  - e. Preschool Funding – we are 1 of 3 states that do not fund preschool in the USA.
9. The two-year audit, received word from the principal, Tara Engquist, CPA, in charge of the audit and she stated that in the next 1-2 weeks she should be able to finalize the audit. We should have an audit overview at the next school board meeting in January 2020.

**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);  
November 18 2019 board minutes
  2. Approval and/or corrections of the school district’s financial report(s)
  3. Approval of the bills, including BMO Mastercard purchases
  4. Approval of the Disclosure of Conflict of Interest, per Policy AH, if applicable.
  5. Approval of the State’s Digital Dakota Network (DDN) E-rate application.
    - a. The State’s Digital Dakota Network (DDN) E-rate application is an application which obtains E-rate funding to offset the costs of providing high speed Internet access services and the state network services to the public schools in our state, including your district. E-rate regulations require that the State must collect annually a completed E-rate Form 479 from each District. The Form confirms your District complies with the Children’s Internet Protection Act (“CIPA”). CIPA requires that your District must have Internet filtering in place and an Internet Safety Policy. This is done every year. The administration recommends approval as presented.
  6. Approval of a premium free month for those participating staff members in the school health care insurance plan. The premium free month is December 2019.
    - a. As discussed at last month’s school board meeting, the school district was given a dividend from our health care insurance provider, NPIP. It was decided to give a premium free month to those staff members participating in the school’s health care insurance plan. The administration recommends approval as presented.
  7. Approval of the Agreement between the Big Stone City School District and Inter-Lakes Community Action Partnership Head Start Pre-Birth to Five Program.
    - a. As we do not operate a Head Start Preschool Program anymore, we still partner with ICAP to provide services to student’s birth to five if they arise. This MOU (Memorandum of Understanding) is also something

that is needed for our Title I Coordination/Transition Plan. The administration recommends approval as presented.

8. Approval of the Agreement between the Big Stone City School District and Mathematica Policy Research, Inc., prime contractor for the U.S. Department of Agriculture (USDA), to facilitate Mathematica's performance of the School Nutrition and Meal Cost Study-II.
  - a. Confirmed with the state CANS office that this is a legit study. Mrs. Anderson and Mr. Folk will be helping collect data for this study. The administration recommends approval as presented.

8. **Discussion** (Items listed below for discussion may be acted upon by the school board)
  - a. Looking ahead: school board annual election date, April 14, 2020 suggested, school board member terms, Principal/Counselor evaluation, CEO/Business Manager evaluation, and the 2020-2021 school calendar.
  - b. Next school board meeting: Based on reorg meeting, third Monday of the month: January 20, 2020 (regular meeting) at 6:30pm in the CEO/Business Manager Office/Board Room.

9. **Executive Session**      **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_) **Time:** \_\_\_\_\_
  - a. Entered to discuss employee matters in accordance to SDCL 1-25-2(1)
  - b. **Declare out at what time:** \_\_\_\_\_

10. **Executive Session**      **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_) **Time:** \_\_\_\_\_
  - c. Entered to discuss student matters in accordance to SDCL 1-25-2(2)
  - d. **Declare out at what time:** \_\_\_\_\_

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	118,025.50	221,072.95
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	781.02
1140	UTILITY TAX	0.00	16,017.98
1190	PENALTIES AND INTEREST ON TAX	73.63	374.96
1313	TUITION OTHER LEAS OUT STATE	38,266.40	38,266.40
1510	INTEREST EARNED	26.80	1,666.31
1791	YEARBOOK SALES	0.00	140.00
1910	RENTALS	0.00	0.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,000.00
1973	MEDICAID INDIRECT ADM SERVICES	300.23	669.96
1990	OTHER	2,447.10	2,565.90
2110	COUNTY APPORTIONMENT	9.18	3,136.51
2200	REVENUE IN LIEU OF TAXES	0.00	106.38
3111	STATE AID	15,969.00	91,155.00
3112	STATE APPORTIONMENT	0.00	0.00
3114	BANK FRANCHISE TAX	0.00	0.00
3125	MENTOR TEACHERS	0.00	0.00
3900	OTHER STATE REVENUE	470.12	470.12
4151	OTHER STATE REV.	406.27	7,475.68
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	0.00
4159	TITLE II PART A REAP (84.367A)	0.00	0.00
4200	REVENUE IN LIEU OF TAXES	0.00	102.43
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	175,994.23	385,001.60
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	33,071.61	50,496.24
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	180.63
1190	PENALTIES AND INTEREST ON TAX	11.92	68.83
1990	OTHER	814.00	814.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	33,897.53	51,559.70
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	29,085.05	44,406.25
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	179.98
1190	PENALTIES AND INTEREST ON TAX	10.49	73.00
1313	TUITION OTHER LEAS OUT STATE	2,210.04	2,210.04
1973	MEDICAID INDIRECT ADM SERVICES	17.00	38.00
3121	EXCEPTIONAL CHILDREN-STATE AID	1,644.00	1,644.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	32,966.58	48,551.27
Fund 24	PENSION FUND		
1110	AD VALOREM TAXES	0.00	25.57
5110	OPERATING TRANSFERS IN	0.00	0.00
24	PENSION FUND	0.00	25.57

Revenue		Monthly Activity	Balance @ EOM
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	3,639.40	10,757.18
1620	SALES TO ADULTS	1,311.00	3,007.00
1990	OTHER	343.07	2,288.74
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	4,504.39	11,875.28
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>9,797.86</u>	<u>27,928.20</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	1,025.00	3,374.00
1981	DAY CARE CENTER SERVICES	16,529.55	60,457.35
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,377.00	15,060.20
1990	OTHER	12.00	2,895.88
4810	FEDERAL REIMBURSEMENT	1,263.36	4,879.28
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>20,206.91</u>	<u>86,666.71</u>
Grand Total:		272,863.11	599,733.05

## BSCS Expenditure Summary

12/13/2019 09:04 AM

Regular; Processing Month 11/2019; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 140,535.84	\$ 399,914.37
21	CAPITAL OUTLAY FUND	\$ -	\$ 90,524.42
22	SPECIAL EDUCATION FUND	\$ 17,064.47	\$ 35,661.67
24	PENSION FUND	\$ 475.00	\$ 2,375.00
51	FOOD SERVICE FUND	\$ 7,488.75	\$ 31,277.94
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 23,013.75	\$ 111,657.87
<b>Grand Total:</b>		<b>\$ 188,577.81</b>	<b>\$ 671,411.27</b>

Per Bank Statement	Ending- November 30, 2019	
MAIN Account		\$ 261,451.28
CD First State Bank; 1.9%; Maturity 3/10/2022		\$ 298,838.29
(11) ADV PYMT & (71) FLEX Account		\$ 8,058.32
(72) STUDENT COUNCIL Account		\$ 1,239.10

NOTE:

Invoice Number    Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID    1                      Fund Number    10

GENERAL FUND

3392                      3D SECURITY, INC.

12/02/2019

(FIRE ALARM SYSTEM INSPECTION)

210.00 MONITORING FIRE PANEL-PRORATED

Vendor Name    3D SECURITY, INC.

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210.00

DEC 2019              ADVANCE PAYMENT FUND

12/09/2019

(SCHOOL CHECKING FUND)

1.85 SCHOOL POSTAGE

(SCHOOL CHECKING FUND)

70.00 CK# 4498 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

43.25 CK# 4501 SD DCI SWINT BACKGROUND CK

Vendor Name    ADVANCE PAYMENT FUND

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115.10

19-Dec-0001        BMO MASTERCARD

12/16/2019

47.96 PCARD2 WALMART STAFF XMAS PARTY

202.68 PCARDC HARTMANS LIONPACK PROGRAM

250.59 PCARDC Waste Mgmt GARBAGE

18.49 PCARDC AMAZON ROE REQ

13.99 PCARDC AMAZON BATTERIES

39.98 PCARDC AMAZON BLIZZARD DAY FOLDERS

9.86 PCARDC AMAZON STOEL REQ

102.36 PCARDC AMAZON COPY PAPER

819.36 PCARDC Scholastic BOOK FAIR

18.78 PCARDC AMAZON TITLE I PENCIL SHARPENER

7.72 PCARDC AMAZON CEO PENS

165.66 PCARDC Centurylink SCHOOL TELEPHONE

73.00 PCARD4 MACDADDYS FUEL

502.80 PCARDC Midwest Alarm SEC DOOR SYSTEM MAN

204.00 PCARDC Pierre Ramkota SDASBO FALL CONF L

71.49 PCARD4 Quill CONSTRUCTION PAPER

11.49 PCARD4 Quill CONSTRUCTION PAPER

58.00 PCARD4 MACDADDYS FUEL

38.47 PCARD5 HARTMANS SCHOOL PLAY SUPPLY

68.05 PCARD5 MACDADDYS FUEL

23.11 PCARD5 Hobby Lobby K REQUISITION

111.04 PCARDC HARTMANS FFVP

17.50 PCARD5 Dollar General K REQUISITION

73.05 PCARD6 MACDADDYS FUEL

13.50 PCARDC Sarlettes Music MUSIC OBOE REEDS

Vendor Name    BMO MASTERCARD

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2,962.93

12/2/19 STMT    CASH-WA DISTRIBUTING

12/02/2019

(FOOD/CUSTODIAL SUPPLIES)

413.23 CUSTODIAL SUPPLIES

(FOOD/CUSTODIAL SUPPLIES)

269.80 FFVP

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	CASH-WA DISTRIBUTING		<hr/>	
			683.03	
UTILITIES1-0108	CITY OF BIG STONE CITY	12/09/2019		
(UTILITIES - 1952 BUILDING)			338.10	ELECTRIC
(UTILITIES - 1952 BUILDING)			71.03	WATER & SEWER CHARGES
UTILITIES2-0108	CITY OF BIG STONE CITY	12/09/2019		
(UTILITIES)			219.23	ELECTRIC
(UTILITIES)			59.03	WATER & SEWER CHARGES
UTILITIES3-0108	CITY OF BIG STONE CITY	12/09/2019		
(UTILITIES - GYM)			708.32	ELECTRIC
(UTILITIES - GYM)			51.22	WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY		<hr/>	
			1,446.93	
15138	CONROY ELECTRIC INC	12/02/2019		
(MAINTENANCE & SUPPLIES)			270.48	REPLACE OUTSIDE LIGHT EAST SIDE PARKING
Vendor Name	CONROY ELECTRIC INC		<hr/>	
			270.48	
DEC 2019	FOLK, CHRISTOPHER	12/02/2019		
(REIMBURSEMENT)			49.32	NOV 2019 ELABO MEETING MILEAGE
DEC 2019 2	FOLK, CHRISTOPHER	12/09/2019		
(REIMBURSEMENT)			218.70	SDSSA SUPT CONF CHAMBERLAIN MILEAGE
Vendor Name	FOLK, CHRISTOPHER		<hr/>	
			268.02	
DEC 2019	FOOD SERVICE FUND	12/02/2019		
(SCHOOL FOOD SERVICE FUND)			139.23	OST SNACK
DEC 2019 2	FOOD SERVICE FUND	12/02/2019		
(SCHOOL FOOD SERVICE FUND)			34.00	10/17/19 IN-SERVICE BREAKFAST
Vendor Name	FOOD SERVICE FUND		<hr/>	
			173.23	
11/30/19 STMT	GRANT COUNTY REVIEW	12/09/2019		
(ADVERTISING)			67.43	NOV 18 2019 SCHOOL BOARD PROCEEDINGS
(ADVERTISING)			35.68	ONE YEAR SUBSCRIPTION
Vendor Name	GRANT COUNTY REVIEW		<hr/>	
			103.11	
DEC 2019-0001	NORTHWESTERN ENERGY	12/09/2019		
(UTILITIES - NATGAS)			754.64	HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		<hr/>	
			754.64	



Invoice Number	Vendor Name	Invoice Date
11/22/19 PLAY	ORTONVILLE PUBLIC SCHOOLS	12/02/2019
(TUITION, TRANSPORTATION, GENERAL)		42.25 ORTONVILLE PLAY TRANSPORTATION COST
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<hr/> 42.25
DEC 2019	PRAIRIE FIVE RIDES	12/02/2019
(TRANSPORTATION)		189.00 OCT 2019 RIDES 189
Vendor Name	PRAIRIE FIVE RIDES	<hr/> 189.00
DEC 2019	RADEMACHER, KENDRA	12/09/2019
(REIMBURSEMENT)		25.00 PD LOVE AND LOGIC TRAINING CREDIT
Vendor Name	RADEMACHER, KENDRA	<hr/> 25.00
Fund Number	10	<hr/> 7,243.72
Checking Account ID	1	Fund Number 22 SPECIAL EDUCATION FUND
17005-0001	BIG STONE THERAPIES INC	12/09/2019
(THERAPY)		153.26 OT SERVICES
Vendor Name	BIG STONE THERAPIES INC	<hr/> 153.26
Fund Number	22	<hr/> 153.26
Checking Account ID	1	Fund Number 51 FOOD SERVICE FUND
DEC 2019	ANDERSON, ARLO	12/02/2019
(SCHOOL HELP)		105.00 KITCHEN HELP
Vendor Name	ANDERSON, ARLO	<hr/> 105.00
00840917	BERNARD FOOD INDUSTRIES INC	12/02/2019
(FOOD PURCHASES)		246.60 FOOD PURCHASES
00841374	BERNARD FOOD INDUSTRIES INC	12/02/2019
(FOOD PURCHASES)		95.88 FOOD PURCHASES
Vendor Name	BERNARD FOOD INDUSTRIES INC	<hr/> 342.48
19-Dec-0001	BMO MASTERCARD	12/16/2019
		361.28 PCARDC HARTMANS SCHOOL FOOD
		16.83 PCARDC HARTMANS KITCHEN SUPPLY
Vendor Name	BMO MASTERCARD	<hr/> 378.11
DEC 2019	BOLSTA, PATRICIA	12/09/2019
(SUBSTITUTE)		50.00 KITCHEN HELP
Vendor Name	BOLSTA, PATRICIA	

Invoice Number    Vendor Name

Invoice Date

Description

Amount Detail Description

50.00

12/2/19 STMT    CASH-WA DISTRIBUTING

12/02/2019

(FOOD/CUSTODIAL SUPPLIES)

185.38 KITCHEN SUPPLIES

(FOOD/CUSTODIAL SUPPLIES)

1,510.96 FOOD PURCHASES

Vendor Name    CASH-WA DISTRIBUTING

1,696.34

Fund Number    51

2,571.93

Checking Account ID    1

Fund Number    53

PRESCHOOL/OST/LITTLE LIONS FUND

19-Dec-0001    BMO MASTERCARD

12/16/2019

39.30 PCARDC Midco LLLC TELEPHONE

441.77 PCARDC HARTMANS CACFP

21.06 PCARD4 AMAZON LLLC CACFP GARBAGE CAN

44.34 PCARD3 HARTMANS CACFP

43.79 PCARD3 Caseys STAFF MEETING NIGHT

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

115.46 PCARD3 WALMART CACFP

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

181.03 PCARD3 AMAZON LLLC CHAIRS

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

52.75 PCARD3 AMAZON CACFP SUPPLY

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

26.89 PCARD3 BERENS CACFP

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

41.64 PCARD3 Big Stone Area Hardwar CACFP SUPP

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

30.00 PCARD3 Caseys LLLC ORG NIGHT

370.03 PCARDC Larrys Refrige LLLC FURN MAINT DR

5.00 PCARD3 Better Kid Care Psu STAFF TRAININ

27.64 PCARD3 Family Dollar LLLC ICE MELT

12.77 PCARD3 AMAZON LLLC SUPPLY

37.26 PCARD3 Buy Buy Baby Nash LLLC SUPPLY

1,545.73

Vendor Name    BMO MASTERCARD

UTILITIES -0005    CITY OF BIG STONE CITY

12/09/2019

(UTILITIES)

194.24 NOV 2019 ELECTRICAL

(UTILITIES)

34.50 NOV 2019 WATER SEWER

Vendor Name    CITY OF BIG STONE CITY

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			228.74	
442668	DURICK FIRE EXTINGUISHERS (FIRE EXTINGUISHERS)	12/02/2019	12.00	ANNUAL INSPECTION OF FIRE EXTINGUISHERS
Vendor Name DURICK FIRE EXTINGUISHERS			12.00	
DEC 2019	GLOEGE, JACEY (SUBSTITUTE)	12/09/2019	62.50	LLLC HELP
Vendor Name GLOEGE, JACEY			62.50	
DEC 2019	LESTER, ANNE (REIMBURSEMENT)	12/09/2019	22.97	LLLC JET PACK INTERNET
Vendor Name LESTER, ANNE			22.97	
DEC 2019 L-0001	NORTHWESTERN ENERGY (UTILITIES - NATGAS)	12/09/2019	73.22	HEAT - NAT GAS
Vendor Name NORTHWESTERN ENERGY			73.22	
DEC 2019	ORTONVILLE PUBLIC SCHOOLS (TUITION, TRANSPORTATION, GENERAL)	12/09/2019	45.00	CACFP SUB SANDWICHES
Vendor Name ORTONVILLE PUBLIC SCHOOLS			45.00	
DEC 2019-0001	ST. CHARLES CHURCH (RENT PAYMENT)	12/09/2019	200.00	PD DEC FOR JAN 1 2019 RENT
Vendor Name ST. CHARLES CHURCH			200.00	
DEC 2019	SYKORA PLUMBING INC (BUILDING MAINTENANCE)	12/09/2019	639.21	PURCHASE AND INSTALL NEW WATER HEATER
Vendor Name SYKORA PLUMBING INC			639.21	
DEC 2019	WOLLSCHLAGER, DAKOTA (SUBSTITUTE)	12/09/2019	162.50	LLLC HELP
Vendor Name WOLLSCHLAGER, DAKOTA			162.50	
Fund Number	53		2,991.87	
Checking Account ID	1		12,960.78	



	<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											
												3,996.12
	GROSS:	4,938.70	0.00	0.00	4,938.70	4,938.70	5,300.00	5,300.00	5,300.00	4,982.00		
5,300.00	EMPLOYEE:	(517.72)	0.00	0.00	(306.20)	(71.61)	(318.00)				(90.35)	0.00
	EMPLOYER:				306.20	71.61	318.00	0.00	0.00	0.00	800.44	0.00
HALVKAR	HALVORSON, KAREN											
												1,763.71
	GROSS:	2,075.34	0.00	0.00	2,075.34	2,075.34	2,207.81	2,207.81	2,207.81	2,075.34		
2,207.81	EMPLOYEE:	(152.87)	0.00	0.00	(128.67)	(30.09)	(132.47)				0.00	0.00
	EMPLOYER:				128.67	30.09	132.47	0.00	0.00	0.00	1.20	0.00
HENRHIL	HENRICH, HILLARY											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,801.80
	GROSS:	3,401.82	3,401.82	0.00	3,568.82	3,568.82	3,826.30	3,665.57	3,832.57	3,435.99		
3,832.57	EMPLOYEE:	(215.89)	(111.11)	0.00	(221.27)	(51.75)	(229.58)				(201.17)	0.00
	EMPLOYER:				221.27	51.75	229.58	0.00	0.00	0.00	5.70	0.00
JULIERI	JULIUS, ERIN											
												2,457.75
	GROSS:	2,964.02	0.00	0.00	2,964.02	2,964.02	3,269.38	3,269.38	3,269.38	3,073.22		
3,269.38	EMPLOYEE:	(259.52)	0.00	0.00	(183.77)	(42.98)	(196.16)				(129.20)	0.00
	EMPLOYER:				183.77	42.98	196.16	0.00	0.00	0.00	867.66	0.00
KASTKAR	KASTRUP, KARLA											
												3,105.29
	GROSS:	3,774.82	0.00	0.00	3,774.82	3,774.82	4,015.77	4,015.77	4,015.77	3,774.82		
4,015.77	EMPLOYEE:	(380.76)	0.00	0.00	(234.04)	(54.73)	(240.95)				0.00	0.00
	EMPLOYER:				234.04	54.73	240.95	0.00	0.00	0.00	0.00	0.00
KELLJAN	KELLY, JANELLE											
												184.70
	GROSS:	200.00	0.00	0.00	200.00	200.00	0.00	200.00	200.00	200.00		
200.00	EMPLOYEE:	0.00	0.00	0.00	(12.40)	(2.90)	0.00				0.00	0.00
	EMPLOYER:				12.40	2.90	0.00	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
												3,487.57
	GROSS:	4,190.71	0.00	0.00	4,190.71	4,190.71	4,458.20	4,458.20	4,458.20	4,190.71		
4,458.20	EMPLOYEE:	(352.55)	0.00	0.00	(259.82)	(60.77)	(267.49)				(30.00)	0.00
	EMPLOYER:				259.82	60.77	267.49	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												2,109.65
	GROSS:	2,505.90	0.00	0.00	2,505.90	2,505.90	2,725.60	2,725.60	2,725.60	2,562.06		
2,725.60	EMPLOYEE:	(204.54)	0.00	0.00	(155.37)	(36.34)	(163.54)				(56.16)	0.00
	EMPLOYER:				155.37	36.34	163.54	0.00	0.00	0.00	867.66	0.00
LESTTRA	LESTER, TRAVIS											
												461.75
	GROSS:	500.00	0.00	0.00	500.00	500.00	0.00	500.00	500.00	500.00		
500.00	EMPLOYEE:	0.00	0.00	0.00	(31.00)	(7.25)	0.00				0.00	0.00
	EMPLOYER:				31.00	7.25	0.00	0.00	0.00	0.00	0.00	0.00
MURSNOA	MURSU, NOAH											
												184.70
	GROSS:	200.00	0.00	0.00	200.00	200.00	0.00	200.00	200.00	200.00		
200.00	EMPLOYEE:	0.00	0.00	0.00	(12.40)	(2.90)	0.00				0.00	0.00
	EMPLOYER:				12.40	2.90	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,607.21
	GROSS:	3,330.50	0.00	0.00	3,450.50	3,450.50	3,711.68	3,711.68	3,711.68	3,368.98		
3,711.68	EMPLOYEE:	(449.33)	0.00	0.00	(213.93)	(50.03)	(222.70)				(168.48)	0.00
	EMPLOYER:				213.93	50.03	222.70	0.00	0.00	0.00	5.05	0.00



<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>
SWEZBEC	SWEZEY, BECKY										
											1,622.47
	GROSS:	1,850.81	0.00	0.00	1,850.81	1,850.81	1,968.95	1,968.95	1,968.95	1,850.81	
1,968.95	EMPLOYEE:	(86.75)	0.00	0.00	(114.75)	(26.84)	(118.14)			0.00	0.00
	EMPLOYER:				114.75	26.84	118.14	0.00	0.00	0.00	1.20
SWINROB	SWINT, ROBERT										
											166.67
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
166.67	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAYLEI	TAYLOR, ELIZABETH										
											1,792.06
	GROSS:	2,115.00	0.00	0.00	2,115.00	2,115.00	2,250.00	2,250.00	2,250.00	2,115.00	
2,250.00	EMPLOYEE:	(113.17)	0.00	0.00	(131.13)	(30.67)	(135.00)			(47.97)	0.00
	EMPLOYER:				131.13	30.67	135.00	0.00	0.00	0.00	1.20
TRAURUT	TRAUTNER, RUTH										
											2,276.81
	GROSS:	2,713.92	0.00	0.00	2,713.92	2,713.92	2,953.81	2,953.81	2,953.81	2,776.58	
2,953.81	EMPLOYEE:	(229.50)	0.00	0.00	(168.26)	(39.35)	(177.23)			(62.66)	0.00
	EMPLOYER:				168.26	39.35	177.23	0.00	0.00	0.00	1.20
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
VOELHET	VOELTZ, HETHER										
											2,368.10
	GROSS:	2,580.83	0.00	0.00	2,780.83	2,780.83	2,958.33	2,758.33	2,758.33	2,580.83	
2,958.33	EMPLOYEE:	0.00	0.00	0.00	(172.41)	(40.32)	(177.50)			(200.00)	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	5.05
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
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
WOLLKEL	WOLLSCHLAGER, KELLY										
											1,268.67
	GROSS:	1,511.52	0.00	0.00	1,511.52	1,511.52	1,608.00	1,608.00	1,608.00	1,511.52	
1,608.00	EMPLOYEE:	(127.22)	0.00	0.00	(93.71)	(21.92)	(96.48)			0.00	0.00
	EMPLOYER:				93.71	21.92	96.48	0.00	0.00	0.00	1.20
WOLLSTA	WOLLSCHLAGER, STACY										
											2,080.89
	GROSS:	2,407.48	0.00	0.00	2,407.48	2,407.48	2,678.83	2,678.83	2,678.83	2,518.10	
2,678.83	EMPLOYEE:	(142.42)	0.00	0.00	(149.26)	(34.91)	(160.73)			(110.62)	0.00
	EMPLOYER:				149.26	34.91	160.73	0.00	0.00	0.00	1.20
<b>Subtotal:</b>				<b>Female: 41</b>	<b>Male: 5</b>	<b>Total: 46</b>			<b>Net:</b>	<b>70,932.81</b>	
	GROSS:	84,948.34	29,694.31	0.00	85,769.34	85,769.34	87,628.51	91,773.78	91,940.78	86,396.05	
92,641.45	EMPLOYEE:	(6,051.44)	(898.77)	0.00	(5,317.69)	(1,243.65)	(5,507.73)			(2,689.36)	0.00
	EMPLOYER:				5,317.69	1,243.65	5,457.73	0.00	0.00	0.00	5,588.97

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 00</b>	<b>GENERAL LONG-TERM LIABILITIES</b>			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	7,752.00	0.00	7,752.00
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,752.00)	0.00	(7,752.00)
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



**Balance Sheet**

Period Ending: November 2019

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH	67,709.60	35,458.39	103,167.99
10 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
10 112	TAXES RECEIVABLE - DELINQUENT	9.03	0.00	9.03
10 120	ACCOUNTS RECEIVABLE	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	298,838.29	0.00	298,838.29
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>390,313.09</u>	<u>35,458.39</u>	<u>425,771.48</u>
Total Assets and Deferred Outflows of Resources:		<u>390,313.09</u>	<u>35,458.39</u>	<u>425,771.48</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	974.59	0.00	974.59
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	53,186.73	0.00	53,186.73
	Current Liabilities Subtotal:	<u>53,576.94</u>	<u>0.00</u>	<u>53,576.94</u>
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	332,743.15	35,458.39	368,201.54
	Fund Balance Subtotal:	<u>336,736.15</u>	<u>35,458.39</u>	<u>372,194.54</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>390,313.09</u>	<u>35,458.39</u>	<u>425,771.48</u>

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 11 IMPREST FUND - ADV PYMT ACCT</b>				
<u>Current Assets</u>				
11 101	CASH	262.97	2,079.88	2,342.85
	Current Assets Subtotal:	<u>262.97</u>	<u>2,079.88</u>	<u>2,342.85</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>262.97</u>	<u>2,079.88</u>	<u>2,342.85</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	262.97	2,079.88	2,342.85
	Fund Balance Subtotal:	<u>262.97</u>	<u>2,079.88</u>	<u>2,342.85</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>262.97</u>	<u>2,079.88</u>	<u>2,342.85</u>

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	86,361.66	33,897.53	120,259.19
21 110	TAXES RECEIVABLE - CURRENT	44,009.55	(32,668.56)	11,340.99
21 112	TAXES RECEIVABLE - DELINQUENT	350.50	0.00	350.50
	Current Assets Subtotal:	<u>130,721.71</u>	<u>1,228.97</u>	<u>131,950.68</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>130,721.71</u>	<u>1,228.97</u>	<u>131,950.68</u>
<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
21 553	TAXES LEVIED FOR FUTURE PERIODS	53,682.03	(32,668.56)	21,013.47
	Current Liabilities Subtotal:	<u>69,208.76</u>	<u>(32,668.56)</u>	<u>36,540.20</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	61,512.95	33,897.53	95,410.48
	Fund Balance Subtotal:	<u>61,512.95</u>	<u>33,897.53</u>	<u>95,410.48</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>130,721.71</u>	<u>1,228.97</u>	<u>131,950.68</u>

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	32,975.74	15,902.11	48,877.85
22 110	TAXES RECEIVABLE - CURRENT	38,712.39	(28,730.54)	9,981.85
22 112	TAXES RECEIVABLE - DELINQUENT	512.49	0.00	512.49
	Current Assets Subtotal:	<u>72,200.62</u>	<u>(12,828.43)</u>	<u>59,372.19</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>72,200.62</u>	<u>(12,828.43)</u>	<u>59,372.19</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	1,635.33	0.00	1,635.33
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	5,360.59	(5,360.59)	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	42,829.12	(23,369.95)	19,459.17
	Current Liabilities Subtotal:	<u>49,822.01</u>	<u>(28,730.54)</u>	<u>21,091.47</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	22,378.61	15,902.11	38,280.72
	Fund Balance Subtotal:	<u>22,378.61</u>	<u>15,902.11</u>	<u>38,280.72</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>72,200.62</u>	<u>(12,828.43)</u>	<u>59,372.19</u>

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 24 PENSION FUND</b>				
<u>Current Assets</u>				
24 101	CASH	16,582.45	(475.00)	16,107.45
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
Current Assets Subtotal:		<u>16,809.32</u>	<u>(475.00)</u>	<u>16,334.32</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>16,809.32</u>	<u>(475.00)</u>	<u>16,334.32</u>
<u>Current Liabilities</u>				
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
Current Liabilities Subtotal:		<u>226.87</u>	<u>0.00</u>	<u>226.87</u>
<u>Fund Balance</u>				
24 725	RESTRICTED FUND BALANCE - PENSION	16,582.45	(475.00)	16,107.45
Fund Balance Subtotal:		<u>16,582.45</u>	<u>(475.00)</u>	<u>16,107.45</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>16,809.32</u>	<u>(475.00)</u>	<u>16,334.32</u>

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH	(5,658.82)	2,309.11	(3,349.71)
51 120	ACCOUNTS RECEIVABLE	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	15,794.82	0.00	15,794.82
	Current Assets Subtotal:	<u>13,151.03</u>	<u>2,309.11</u>	<u>15,460.14</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	79,613.61	0.00	79,613.61
51 208	ACCUM DEPRECIATION-LOCAL	(47,440.23)	0.00	(47,440.23)
	Long-term Assets Subtotal:	<u>32,173.38</u>	<u>0.00</u>	<u>32,173.38</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>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>61,289.89</u>	<u>2,309.11</u>	<u>63,599.00</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	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
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
	Current Liabilities Subtotal:	<u>0.03</u>	<u>0.00</u>	<u>0.03</u>
<u>Other Liabilities</u>				
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
	Other Liabilities Subtotal:	<u>6,171.88</u>	<u>0.00</u>	<u>6,171.88</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	47,304.40	2,309.11	49,613.51
	Fund Balance Subtotal:	<u>55,117.98</u>	<u>2,309.11</u>	<u>57,427.09</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>61,289.89</u>	<u>2,309.11</u>	<u>63,599.00</u>

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH	(22,385.62)	(2,806.84)	(25,192.46)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(22,385.62)</u>	<u>(2,806.84)</u>	<u>(25,192.46)</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>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>(883.97)</u>	<u>(2,806.84)</u>	<u>(3,690.81)</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>6.07</u>	<u>0.00</u>	<u>6.07</u>
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
	Other Liabilities Subtotal:	<u>8,312.03</u>	<u>0.00</u>	<u>8,312.03</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(9,202.07)	(2,806.84)	(12,008.91)
	Fund Balance Subtotal:	<u>(9,202.07)</u>	<u>(2,806.84)</u>	<u>(12,008.91)</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>(883.97)</u>	<u>(2,806.84)</u>	<u>(3,690.81)</u>

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	8,256.40	(2,540.93)	5,715.47
	Current Assets Subtotal:	<u>8,256.40</u>	<u>(2,540.93)</u>	<u>5,715.47</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>8,256.40</u>	<u>(2,540.93)</u>	<u>5,715.47</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	8,256.40	(2,540.93)	5,715.47
	Fund Balance Subtotal:	<u>8,256.40</u>	<u>(2,540.93)</u>	<u>5,715.47</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>8,256.40</u>	<u>(2,540.93)</u>	<u>5,715.47</u>



Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	1,201.06	38.04	1,239.10
	Current Assets Subtotal:	<u>1,201.06</u>	<u>38.04</u>	<u>1,239.10</u>
	<span style="border: 1px solid black; padding: 2px;">Total Assets and Deferred Outflows of Resources:</span>	<u>1,201.06</u>	<u>38.04</u>	<u>1,239.10</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,201.06	38.04	1,239.10
	Fund Balance Subtotal:	<u>1,201.06</u>	<u>38.04</u>	<u>1,239.10</u>
	<span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span>	<u>1,201.06</u>	<u>38.04</u>	<u>1,239.10</u>

Annual; Processing Month 11/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS</b>				
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	92,090.30	0.00	92,090.30
90 204	EQUIPMENT - LOCAL	137,506.00	0.00	137,506.00
	Long-term Assets Subtotal:	1,047,957.00	0.00	1,047,957.00
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>1,047,957.00</b>	<b>0.00</b>	<b>1,047,957.00</b>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	826,873.00	0.00	826,873.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	221,084.00	0.00	221,084.00
	Fund Balance Subtotal:	1,047,957.00	0.00	1,047,957.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>1,047,957.00</b>	<b>0.00</b>	<b>1,047,957.00</b>

Batch Description: NOVEMBER 30 2019 CHECK RECONCILIATION Processing Month: 11/2019  
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2019	261,451.28

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36405	AFLAC	11/01/2019	864.49
36410	SANFORD HEALTH FLEX PLAN	11/01/2019	15.40
36424	GRANT COUNTY REVIEW	11/18/2019	67.09
36425	DORLA JACOBSON	11/18/2019	25.00
36428	KENDRA RADEMACHER	11/18/2019	268.99
36429	SCHOLASTIC CHALLENGE	11/18/2019	140.00
36431	ST. CHARLES CHURCH	11/18/2019	200.00
	Total:		<u>1,580.97</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
261,451.28	(1,580.97)	259,870.31	259,870.31

Cleared Automatic Payment Total:	29,395.94
Cleared Checks Total:	96,288.52
Cleared Direct Deposit Total:	(65,759.46)
Cleared Void Total:	
Cleared Deposit Total:	276,139.16
Cleared Manual Journal Entries Total:	(28.70)
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

11/30/2019

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION	
10 101	11/19/2019	MJ20-018		822.00	CORR - SPED OCT 2019 STATE AID	
10 3111	11/19/2019	MJ20-018	822.00		CORR - SPED OCT 2019 STATE AID	
22 3121	11/19/2019	MJ20-018		822.00	CORR - SPED OCT 2019 STATE AID	
22 101	11/19/2019	MJ20-018	822.00		CORR - SPED OCT 2019 STATE AID	
21 553	11/20/2019	MJ20-019	16,785.00		GRANT COUNTY OCTOBER 2019 APPORTIONMENT	
21 110	11/20/2019	MJ20-019		16,785.00	GRANT COUNTY OCTOBER 2019 APPORTIONMENT	
22 551	11/20/2019	MJ20-019	5,360.59		GRANT COUNTY OCTOBER 2019 APPORTIONMENT	
22 553	11/20/2019	MJ20-019	9,399.30		GRANT COUNTY OCTOBER 2019 APPORTIONMENT	
22 110	11/20/2019	MJ20-019		14,759.89	GRANT COUNTY OCTOBER 2019 APPORTIONMENT	
21 553	11/20/2019	MJ20-019	15,883.56		ROBERTS COUNTY OCTOBER 2019 APPORTIONMENT	
21 110	11/20/2019	MJ20-019		15,883.56	ROBERTS COUNTY OCTOBER 2019 APPORTIONMENT	
22 551	11/20/2019	MJ20-019	13,970.65		ROBERTS COUNTY OCTOBER 2019 APPORTIONMENT	
22 110	11/20/2019	MJ20-019		13,970.65	ROBERTS COUNTY OCTOBER 2019 APPORTIONMENT	
22 551	11/20/2019	MJ20-020		13,970.65	CORR - BALANCE SPED TAXES REC CURRENT	
22 553	11/20/2019	MJ20-020	13,970.65		CORR - BALANCE SPED TAXES REC CURRENT	
10 101	11/22/2019	MJ20-021		28.70	MEDICAID ADMIN FEE	
10 2490 000 319	11/22/2019	MJ20-021	28.70		MEDICAID ADMIN FEE	
11 101	11/25/2019	MJ20-022		474.24	ADV PYMT CKS	
11 1190 000 479 011	11/25/2019	MJ20-022	474.24		ADV PYMT CKS	
71 101	11/13/2019	MJ20-022		1,282.05	FLEX PAYMENT TXFR & HEALTH INS CHECK	
71 1190 000 479 012	11/13/2019	MJ20-022	1,282.05		FLEX PAYMENT TXFR & HEALTH INS CHECK	
72 101	11/26/2019	MJ20-022		11.96	STUDENT COUNCIL PAYMENTS	
72 1190 000 479 013	11/26/2019	MJ20-022	11.96		STUDENT COUNCIL PAYMENTS	
11 101	11/30/2019	MJ20-023	2,404.12		CORR - ADV PYMT CKS	
11 1190 000 479 011	11/30/2019	MJ20-023		2,404.12	CORR - ADV PYMT CKS	
71 101	11/30/2019	MJ20-023		2,404.12	CORR - FLEX PAYMENT TXFR	
71 1190 000 479 012	11/30/2019	MJ20-023	2,404.12		CORR - FLEX PAYMENT TXFR	
				83,618.94	83,618.94	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 November 18, 2019 @ 6:30 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

Kristy Rabine, Teacher

Erin Julius, Teacher

Meeting called to order by President Jennifer Wiik at 6:30 PM

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

The Pledge of Allegiance was recited.

Motion by VanLith, seconded by Rabe, to approve the proposed agenda. 5 votes yes. Motion Carried.

**Community Input Session:** none

### **Communication Items**

- Board Communication – The appointment of a board member to the ASBSD's Legislative Action Network (LAN) and set the first negotiation meeting for the February 2020 school board meeting.

Motion by Henrich, seconded by VanLith, to approve the appointment of Sue Westermeyer to the ASBSD's Legislative Action Network (LAN). 5 votes yes. Motion Carried.

- Principal Report – Ms. Haggerty informed the school board of the attendance rate for parent/teacher conferences held on October 28 and 29. There was 95% attendance rate and the few students that weren't able to attend will be rescheduling with teachers. Also, the alternative learning options that were presented last month were discussed by Ms. Haggerty. Ms. Haggerty presented a formal plan and the school board supported this idea. This will be a pilot program that will be monitored by feedback from surveys throughout the year as it is used.
- CEO/Business Manager Report; the following reports were presented; Revenue/Expenditure Summary Report, BSCS Board Report – Detail, Bills and BMO PCard, Payroll Register – Unitemized Report, Balance Sheet, Check Reconciliation Report, Manual Journal Entry Board Report. Other topics discussed: Learning Center Monthly Overview, NPIP Dividend Check, and two-year audit fieldwork finalized two weeks ago. Everything went as expected and the school will be receiving information on when the school can expect to receive the finalized audit 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)/LLLC FUND
October 1, 2019	BEGINNING BALANCE	\$75,153.13	\$30,249.62	\$17,057.45	(\$3,750.66)	(\$14,217.42)
	TOTAL RECEIPTS	\$14,057.43	\$12,361.50	\$0.00	\$7,437.60	\$15,174.59
	TOTAL DISBURSEMENTS	(\$78,121.10)	(\$9,635.88)	(\$475.00)	(\$9,345.76)	(\$23,342.79)
October 31, 2019	ENDING BALANCE	\$86,361.66	\$32,975.74	\$16,582.45	(\$5,658.82)	(\$22,385.62)

Certificate of Deposit – \$298,838.29

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$8,256.40

Student Council (Fund 72) – \$1,201.06

The following bills were approved:

**GENERAL FUND:** BMO MASTERCARD,(PCARD),6,410.99 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),521.40 CITY OF BIG STONE CITY, (UTILITIES),1,160.62 DURICK FIRE EXTINGUISHERS,(FIRE EXTINGUISHERS),208.00 EIDE BAILLY,(FINANCIAL AUDIT),12,750.00 FOLK, CHRISTOPHER ,(REIMBURSEMENT),99.36 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),343.07 GRANT COUNTY REVIEW,(ADVERTISING),67.09 JACOBSON, DORLA ,(REIMBURSEMENT),25.00 LESTER, ANNE ,(REIMBURSEMENT),25.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),286.29 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),52,612.61 RADEMACHER, KENDRA ,(REIMBURSEMENT),268.99 SCHOLASTIC CHALLENGE,(REGISTRATION),140.00 STEWART, DIANE ,(REIMBURSEMENT),111.72 SYKORA PLUMBING INC,(BUILDING MAINTENANCE),84.00 WORKERS COMP FUND,(WORKERS COMP RENEWAL),569.00

**CAPITAL OUTLAY FUND:** NONE

**SPECIAL EDUCATION FUND:** BIG STONE THERAPIES INC,(THERAPY),262.90 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),6,562.92 TOSTENSON, KRISTIN ,(EARLY CHILDHOOD SPED SERVICES),75.00 TRENHAILE, JAY ,(PSYCHOLOGICAL SERVICES),730.00

**FOOD SERVICE FUND:** ANDERSON, SHELLY ,(REIMBURSEMENT),174.17 BMO MASTERCARD,(PCARD),1,099.78 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),1,662.21 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),489.88

**PRESCHOOL/LEARNING CENTER/OST FUND:** ARONO, YAMI ,(SUBSTITUTE),302.50 ATHEY, ELMER ,(BUILDING MAINTENANCE),194.82 BMO MASTERCARD,(PCARD),1,437.05 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),236.36 CITY OF BIG STONE CITY, (UTILITIES),278.09 GLOEGE, JACEY ,(SUBSTITUTE),90.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),29.37 ST. CHARLES CHURCH,(RENT PAYMENT),200.00

### Action Items

Motion by Westermeyer, seconded by Rabe, to approve the **Consent Agenda** as presented. 5 votes yes. Motion Carried.

- Approval of minutes from previous meeting(s); October 21 2019 meeting
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest; No conflicts were disclosed
- Approval of Travis Lester as Head Basketball Coach and Athletic Director for the 2019-2020 basketball season.
- Approval of Rob Swint as Assistant Basketball Coach for the 2019-2020 basketball season.
- Approval of the following South Dakota Open Enrollment Applications; #057 #058 and #059
- Second and final reading of the Policy KJ Posting of National Motto

### Discussion

There were discussions on the following items:

- Participation of BSCS middle school students in Milbank football
- Next School Board Meeting(s): proposed December 16, 2019 @ 6:30 PM (Regular Meeting) in the Board Room/ CEO/Business Manager Office.

Training for school board members was held; approximately 30 minutes in length.

Motion by Rabe, seconded by VanLith, to adjourn the meeting at 7:49 PM. 5 votes yes. Motion Carried.

/S/ \_\_\_\_\_  
President

/S/ \_\_\_\_\_  
Business Manager

\_\_\_\_\_  
Approximate Cost of Publication