



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

March 16, 2020 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 – no report at this time
 - 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; per the infant and toddler grant awarded to the LLLC/OST we had purchases of \$1107.74 Worthington Direct (school chairs and sensory table) and \$347.78 Walmart (4 seat stroller for LLLC) that posted to Fund 53 this month. These purchases were to add needed equipment or replace older equipment. There will be some others that post next month. All in all, it was just shy of \$4000 total for the grant award for LLLC/OST.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 - a. Learning Center Monthly Financial Overview
 - b. Infant and Toddler Grant Award received, \$4000 total
 - c. Rental agreement renewal, rental rate
 5. Check Reconciliation Report
 6. Manual Journal Entry Board Report
 7. COVID-19/Coronavirus Information

- 8. Legislative Update
- 9. Five Year Capital Outlay Plan

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); February 17 2020 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 2020-2021 School Calendar
 - a. Last month this final version was discussed but had to update the language on the right side of the calendar. This has since been double checked by the administration and is deemed ready for final approval. The administration recommends approval as presented.
 - 6. Approval of Surplus Property; Dial-3
 - a. The school’s Dial-3 assessment tool for early childhood assessment is obsolete. A new Dial-4 assessment tool was purchased. The purpose of the assessment is to identify health and learning challenges or giftedness. This is an early identification and intervention tool that is key to preventing health and learning challenges from becoming more serious. The administration recommends approval as presented.
 - 7. Approval of the request by Mrs. Nichole Cooper for a lane change starting the 2020-2021 school year.
 - a. Mrs. Nichole Cooper has accumulated +30 additional credit hours in education courses. Request to move over two lanes from BA/BS to BA/BS +30 for the 2020-2021 school year. This increase would start on September 1, 2020. The administration recommends approval as presented.
 - 8. Approval of the Memorandum of Understanding including E-Rate Letter of Agency
 - a. This is an agreement between the SD DOE and our school district and enables the district to receive the benefit of high speed broadband and internet access service through the SD Network known as Digital Dakota Network (DDN). The administration recommends approval as presented.

- 8. **Discussion** (Items listed below for discussion may be acted upon by the school board)
 - a. Looking ahead: Title I Coordination/Transition Plan review, continued certified staff negotiations
 - b. Next school board meeting: Based on reorg meeting, third Monday of the month: April 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. Adjournment: **Motion:** _____ **MC:** ____ (____-____) **Time:** _____

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	9,378.82	285,612.71
1120	PRIOR YEARS' AD VALOREM TAXES	1,677.93	2,576.19
1140	UTILITY TAX	0.00	16,017.98
1190	PENALTIES AND INTEREST ON TAX	279.60	1,057.57
1313	TUITION OTHER LEAS OUT STATE	41,373.15	79,639.55
1510	INTEREST EARNED	24.55	3,205.68
1791	YEARBOOK SALES	0.00	140.00
1910	RENTALS	0.00	609.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,000.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	669.96
1990	OTHER	1,584.50	5,371.48
2110	COUNTY APPORTIONMENT	0.02	4,335.21
2200	REVENUE IN LIEU OF TAXES	0.00	106.38
3111	STATE AID	11,551.00	131,048.00
3112	STATE APPORTIONMENT	7,442.45	7,442.45
3114	BANK FRANCHISE TAX	3,790.23	3,790.23
3125	MENTOR TEACHERS	0.00	1,426.71
3900	OTHER STATE REVENUE	0.00	470.12
4151	OTHER STATE REV.	779.97	9,040.92
4153	TITLE IV REAP FLEX	10,000.00	10,000.00
4158	TITLE I PART A (84.010)	16,391.00	16,391.00
4159	TITLE II PART A REAP (84.367A)	2,387.00	2,387.00
4200	REVENUE IN LIEU OF TAXES	0.00	102.43
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>106,660.22</u>	<u>582,440.57</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	2,094.66	64,176.13
1120	PRIOR YEARS' AD VALOREM TAXES	243.80	443.12
1190	PENALTIES AND INTEREST ON TAX	38.42	184.61
1990	OTHER	0.00	814.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>2,376.88</u>	<u>65,617.86</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	2,077.94	56,675.31
1120	PRIOR YEARS' AD VALOREM TAXES	209.80	404.01
1190	PENALTIES AND INTEREST ON TAX	33.94	176.88
1313	TUITION OTHER LEAS OUT STATE	3,376.37	5,586.41
1973	MEDICAID INDIRECT ADM SERVICES	0.00	38.00
3121	EXCEPTIONAL CHILDREN-STATE AID	0.00	2,466.00
4175	IDEA PART B 611 (CFDA 84.027)	18,578.00	18,578.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>24,276.05</u>	<u>83,924.61</u>
Fund 24	PENSION FUND		
1110	AD VALOREM TAXES	0.00	25.57
5110	OPERATING TRANSFERS IN	0.00	0.00
24	PENSION FUND	<u>0.00</u>	<u>25.57</u>

Revenue		Monthly Activity	Balance @ EOM
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	2,511.60	18,778.08
1620	SALES TO ADULTS	386.00	4,083.00
1990	OTHER	326.69	3,458.46
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	3,372.23	20,861.86
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>6,596.52</u>	<u>47,181.40</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	840.00	7,309.00
1981	DAY CARE CENTER SERVICES	12,386.25	104,006.50
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,049.50	21,811.75
1990	OTHER	10,102.00	18,940.88
4810	FEDERAL REIMBURSEMENT	1,323.70	8,345.34
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>25,701.45</u>	<u>160,413.47</u>
Grand Total:		<u>165,611.12</u>	<u>939,603.48</u>

BSCS Expenditure Summary

03/13/2020 03:49 PM

Regular; Processing Month 02/2020; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 127,058.37	\$ 683,663.75
21	CAPITAL OUTLAY FUND	\$ 735.75	\$ 91,815.80
22	SPECIAL EDUCATION FUND	\$ 13,113.96	\$ 67,898.28
24	PENSION FUND	\$ 475.00	\$ 3,800.00
51	FOOD SERVICE FUND	\$ 10,024.81	\$ 56,065.79
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 24,398.28	\$ 183,659.09
Grand Total:		\$ 175,806.17	\$ 1,086,902.71

Per Bank Statement	Ending- February 29, 2020	
MAIN Account		\$ 185,103.89
CD First State Bank; 1.9%; Maturity 3/10/2022		\$ 300,253.88
(11) ADV PYMT & (71) FLEX Account		\$ 8,748.90
(72) STUDENT COUNCIL Account		\$ 1,444.33

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

MAR 2020 ADVANCE PAYMENT FUND

03/09/2020

(SCHOOL CHECKING FUND)

10.80 SCHOOL POSTAGE

(SCHOOL CHECKING FUND)

150.00 SPRING PRINCIPAL CONF

Vendor Name ADVANCE PAYMENT FUND

160.80

MAR 2020 BANKEN, ERIC

03/03/2020

(REFEREE)

60.00 REFEREE

Vendor Name BANKEN, ERIC

60.00

20-Mar-0001 BMO MASTERCARD

03/16/2020

(PCARD)

59.00 PCARD1 MACDADDYS FUEL

(PCARD)

68.00 PCARDH MACDADDYS FUEL

(PCARD)

22.32 PCARDC AMAZON 4TH GRADE REQ

(PCARD)

163.92 PCARDC Centurylink SCHOOL TELEPHONE

(PCARD)

121.56 PCARDC AMAZON COPY PAPER

(PCARD)

43.00 PCARDH MACDADDYS FUEL

(PCARD)

1,472.00 PCARDC Andes Tower Hills SKI TRIP FIELD

(PCARD)

249.83 PCARDC Waste Mgmt GARBAGE

(PCARD)

5.97 PCARDC HARTMANS PT CONF MEAL

(PCARD)

90.28 PCARDC Subway PT CONF MEAL

(PCARD)

368.58 PCARDC AMAZON PRINTER TONER

(PCARD)

4.55 PCARDC HARTMANS COUGH DROPS

(PCARD)

543.86 PCARDC Hillyard CUST SUPPLY

(PCARD)

150.00 PCARDC Best Western MATH SCIENCE CONF PD

(PCARD)

40.22 PCARDC AMAZON CUST STEAM VALVE

(PCARD)

37.75 PCARDC AMAZON CUST DOOR KNOB

(PCARD)

53.00 PCARDC Pro Image Partners BBALL POLO

(PCARD)

145.00 PCARDC Brightarrowtech SCHOOL DIALER ANN

(PCARD)

156.83 PCARDC Cintas CUST SERV

(PCARD)

100.00 PCARDC Childrens Museum PREK GR K FIELD

(PCARD)

210.00 PCARDC U Oregon DIBELS CBM PROG TITLE IV

(PCARD)

58.85 PCARDC Amsterdam Prnt TEACHER PLANNER CA

(PCARD)

64.14 PCARDC BERKNER PIZZA BBALL PIZZA PARTY P

(PCARD)

114.36 PCARDC HARTMANS FFVP

(PCARD)

27.00 PCARD4 Dollar General MTSS PRIZES

(PCARD)

54.00 PCARD4 Dollar General SCIENCE FAIR

(PCARD)

55.50 PCARD5 MACDADDYS FUEL

(PCARD)

60.00 PCARD6 MACDADDYS FUEL

(PCARD)

81.97 PCARD6 Hobby Lobby 8TH GR PAINTING - PTO

(PCARD)

202.00 PCARDC Jaywil Software LIBRARY SOFTWARE

(PCARD)

10.27 PCARD3 Runnings CUSTODIAL SUPPLY

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	BMO MASTERCARD		4,833.76	
UTILITIES1-0111	CITY OF BIG STONE CITY	03/05/2020		
(UTILITIES - 1952 BUILDING)			403.62	ELECTRIC
(UTILITIES - 1952 BUILDING)			59.59	WATER & SEWER CHARGES
UTILITIES2-0111	CITY OF BIG STONE CITY	03/05/2020		
(UTILITIES-1900)			188.34	ELECTRIC
(UTILITIES-1900)			55.93	WATER & SEWER CHARGES
UTILITIES3-0111	CITY OF BIG STONE CITY	03/05/2020		
(UTILITIES - GYM)			1,002.48	ELECTRIC
(UTILITIES - GYM)			82.05	WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY		1,792.01	
MAR 2020	FOLK, CHRISTOPHER	03/05/2020		
(REIMBURSEMENT)			9.00	JAN 8 2020 SUPT MEETING
(REIMBURSEMENT)			50.04	MAR 3 2020 SUPT MEET WATERTOWN MILEAGE
(REIMBURSEMENT)			49.95	FEB 27 2020 ELABO MEET WATERTOWN MILEAGE
Vendor Name	FOLK, CHRISTOPHER		108.99	
MAR 2020	FOOD SERVICE FUND	03/09/2020		
(SCHOOL FOOD SERVICE FUND)			136.50	OST SNACK
Vendor Name	FOOD SERVICE FUND		136.50	
MAR 2020	FROGNER, LANCE	03/03/2020		
(REFEREE)			60.00	REFEREE
Vendor Name	FROGNER, LANCE		60.00	
2/29/2020 STMT	GRANT COUNTY REVIEW	03/03/2020		
(ADVERTISING)			73.77	NOTICE OF AUDIT
(ADVERTISING)			64.23	JAN 20 2020 BOARD PROCEEDINGS
(ADVERTISING)			72.50	FEB 17 2020 BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW		210.50	
MAR 2020	LESTER, DAN	03/03/2020		
(REIMBURSEMENT)			160.00	SCOREKEEPER
Vendor Name	LESTER, DAN		160.00	
MAR 2020	LESTER, DUSTIN	03/03/2020		

Invoice Number	Vendor Name	Invoice Date	Description	Amount Detail Description
			(REFEREE)	200.00 REFEREE
Vendor Name	LESTER, DUSTIN			<u>200.00</u>
MAR 2020	LITTLE LIONS LEARNING CENTER	03/03/2020	(LLLC)	60.00 REFEREE DONATED PAY
Vendor Name	LITTLE LIONS LEARNING CENTER			<u>60.00</u>
MAR 2020-0001	NORTHWESTERN ENERGY	03/05/2020	(UTILITIES - NATGAS)	1,224.05 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY			<u>1,224.05</u>
FEB 2020 ANDES	ORTONVILLE PUBLIC SCHOOLS	03/03/2020	(TUITION, TRANSPORTATION, GENERAL)	390.64 1-8 GR ANDES SKI TRIP TRANSPORTATION
FEB 2020	ORTONVILLE PUBLIC SCHOOLS	03/03/2020	BROOKINGS	380.05 PREK - K CHILDRENS MUSEUM TRANSPORTATION
Vendor Name	ORTONVILLE PUBLIC SCHOOLS			<u>770.69</u>
MAR 2020	PRAIRIE FIVE RIDES	03/06/2020	(TRANSPORTATION)	102.00 FEB 2020 FOR 102 RIDES
Vendor Name	PRAIRIE FIVE RIDES			<u>102.00</u>
152004	RONGLIEN EXCAVATING INC	03/09/2020	(MAINTENANCE)	60.00 FEB 9 2020 SNOW REMOVAL
Vendor Name	RONGLIEN EXCAVATING INC			<u>60.00</u>
2020 SPRING	SDASBO	03/09/2020	CONF	75.00 2020 ANNUAL SPRING CONF
(DUES)				
Vendor Name	SDASBO			<u>75.00</u>
MAR 2020	STOEL, ASHLEY	03/03/2020	(REIMBURSEMENT)	130.50 STEM CONF MILEAGE
Vendor Name	STOEL, ASHLEY			<u>130.50</u>
Fund Number	10			<u>10,144.80</u>
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
20-Mar-0001	BMO MASTERCARD			03/16/2020

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(PCARD)			254.86	PCARDC Century Business COPY MACHINE
(PCARD)			152.28	PCARDC Century Business COPY MACHINE
Vendor Name	BMO MASTERCARD		<u>407.14</u>	
Fund Number	21		407.14	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
17530-0001	BIG STONE THERAPIES INC	03/05/2020		
(THERAPY)			94.01	OT SERVICES
Vendor Name	BIG STONE THERAPIES INC		<u>94.01</u>	
20-Mar-0001	BMO MASTERCARD	03/16/2020		
(PCARD)			34.43	PCARDC AMAZON SPED SUPPLY
Vendor Name	BMO MASTERCARD		<u>34.43</u>	
MAR 2020	FOLK, CHRISTOPHER	03/05/2020		
(REIMBURSEMENT)			9.00	JAN 27 2020 IEP MEETING MILBANK SCHOOL
Vendor Name	FOLK, CHRISTOPHER		<u>9.00</u>	
Fund Number	22		137.44	
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
MAR 2020	ANDERSON, SHELLY	03/09/2020		
(REIMBURSEMENT)			9.99	KITCHEN FOOD
Vendor Name	ANDERSON, SHELLY		<u>9.99</u>	
20-Mar-0001	BMO MASTERCARD	03/16/2020		
(PCARD)			398.28	PCARDC HARTMANS SCHOOL FOOD
(PCARD)			73.17	PCARD5 WALMART KITCHEN FOOD
(PCARD)			39.74	PCARD5 Hy-Vee KITCHEN ALLERGY FOOD
Vendor Name	BMO MASTERCARD		<u>511.19</u>	
2/29/2020 STMT CASH-WA DISTRIBUTING SCHOO		03/09/2020		
(FOOD/CUSTODIAL SUPPLIES)			1,915.13	SCHOOL FOOD
(FOOD/CUSTODIAL SUPPLIES)			15.76	KITCHEN SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING		<u>1,930.89</u>	
SNA 487351	SNA	03/03/2020		
(FOOD SERVICE CERTIFICATION)			48.50	SNA MEMBERSHIP
Vendor Name	SNA			

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			48.50	
20 009214	SOUTH DAKOTA DEPT OF EDUCATION	03/03/2020		
(COMMODITIES)			129.36	COMMODITIES
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION		129.36	
3/1/2020 STMT	US FOODS	03/09/2020		
(FOOD PURCHASES)			121.78	KITCHEN FOOD
Vendor Name	US FOODS		121.78	
Fund Number	51		2,751.71	
Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
20-Mar-0001	BMO MASTERCARD	03/16/2020		
(PCARD)			11.72	PCARD3 Family Dollar CACFP
(PCARD)			47.07	PCARD3 HARTMANS CACFP
(PCARD)			77.67	PCARD3 Target LLLC
(PCARD)			14.30	PCARD3 Target CACFP
(PCARD)			25.34	PCARD3 AMAZON LLLC
(PCARD)			39.31	PCARDC Midco LLLC TELEPHONE
(PCARD)			7.13	PCARDC HARTMANS PRESCHOOL
(PCARD)			347.78	PCARDC WALMART LLLC GRANT
(PCARD)			1,107.74	PCARDC Worthington Direct LLLC GRANT
(PCARD)			10.26	PCARD3 Runnings LLLC
(PCARD)			21.29	PCARD3 AMAZON LLLC
(PCARD)			39.39	PCARDC Midco LLLC TELEPHONE
(PCARD)			27.78	PCARD3 Dollar General CACFP
(PCARD)			15.75	PCARD3 AMAZON PREK SUPPLIES
(PCARD)			42.55	PCARD3 AMAZON CACFP
(PCARD)			15.64	PCARD3 AMAZON LLLC
(PCARD)			34.60	PCARD3 AMAZON CACFP
(PCARD)			13.53	PCARD3 AMAZON CACFP
Vendor Name	BMO MASTERCARD		1,898.85	
MAR 2020	BOLSTA, PATRICIA	03/03/2020		
(SUBSTITUTE)			200.00	SUB @ LLLC
Vendor Name	BOLSTA, PATRICIA		200.00	
2/29/2020 STMT	CASH-WA DISTRIBUTING LLLC	03/06/2020		
(FOOD/CUSTODIAL SUPPLIES)			383.40	CACFP
Vendor Name	CASH-WA DISTRIBUTING			

Invoice Number	Vendor Name	Invoice Date	Amount	Description
			383.40	
UTILITIES -0008	CITY OF BIG STONE CITY	03/05/2020		
(UTILITIES)			223.75	FEB 2020 ELECTRICAL
(UTILITIES)			72.71	FEB 2020 WATER SEWER
Vendor Name	CITY OF BIG STONE CITY		296.46	
MAR 2020	LESTER, ANNE	03/06/2020		
(REIMBURSEMENT)			22.97	LLC INTERNET JET PACK
Vendor Name	LESTER, ANNE		22.97	
MAR 2020 L-0001	NORTHWESTERN ENERGY	03/05/2020		
(UTILITIES - NATGAS)			136.82	LLC HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		136.82	
152004	RONGLIEN EXCAVATING INC	03/09/2020		
(MAINTENANCE)			60.00	FEB 9 2020 SNOW REMOVAL
Vendor Name	RONGLIEN EXCAVATING INC		60.00	
MAR 2020-0001	ST. CHARLES CHURCH	03/05/2020		
(RENT PAYMENT)			200.00	PD MAR FOR APR 1 2020 RENT
Vendor Name	ST. CHARLES CHURCH		200.00	
Fund Number	53		3,198.50	
Checking Account ID	1		16,639.59	

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
												1,147.09
	GROSS:	1,292.04	1,292.04	0.00	1,292.04	1,292.04	1,972.11	1,972.11	1,972.11	1,853.78		
1,972.11	EMPLOYEE:	(30.04)	(16.07)	0.00	(80.11)	(18.73)	(118.33)				(561.74)	0.00
	EMPLOYER:				80.11	18.73	118.33	0.00	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY											
												1,118.67
	GROSS:	1,534.06	0.00	0.00	1,534.06	1,534.06	2,206.11	2,206.11	2,206.11	2,073.74		
2,206.11	EMPLOYEE:	(107.30)	0.00	0.00	(95.11)	(22.24)	(132.37)				(730.42)	0.00
	EMPLOYER:				95.11	22.24	132.37	0.00	0.00	0.00	476.20	0.00
ARANYAM	ARANO, YAMILETH											
												244.73
	GROSS:	265.00	265.00	0.00	265.00	265.00	0.00	265.00	265.00	265.00		
265.00	EMPLOYEE:	0.00	0.00	0.00	(16.43)	(3.84)	0.00				0.00	0.00
	EMPLOYER:				16.43	3.84	0.00	0.00	0.00	0.00	0.00	0.00
BERDRAC	BERDAN, RACHEL											
												2,337.17
	GROSS:	2,884.19	2,884.19	0.00	2,884.19	2,884.19	3,068.29	3,068.29	3,068.29	2,884.19		
3,068.29	EMPLOYEE:	(194.19)	(101.25)	0.00	(178.82)	(41.82)	(184.10)				(30.94)	0.00
	EMPLOYER:				178.82	41.82	184.10	0.00	0.00	0.00	1.20	0.00
BOOGCHE	BOOGAARD, CHERYL											
												871.49
	GROSS:	943.68	943.68	0.00	943.68	943.68	1,003.92	1,003.92	1,003.92	943.68		
1,003.92	EMPLOYEE:	0.00	0.00	0.00	(58.51)	(13.68)	(60.24)				0.00	0.00
	EMPLOYER:				58.51	13.68	60.24	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
												360.16
	GROSS:	390.00	390.00	0.00	390.00	390.00	0.00	390.00	390.00	390.00		
390.00	EMPLOYEE:	0.00	0.00	0.00	(24.18)	(5.66)	0.00				0.00	0.00
	EMPLOYER:				24.18	5.66	0.00	0.00	0.00	0.00	475.00	0.00
COLVFAI	COLVIN, FAITH											
												718.02
	GROSS:	777.50	0.00	0.00	777.50	777.50	0.00	777.50	777.50	777.50		
777.50	EMPLOYEE:	0.00	0.00	0.00	(48.21)	(11.27)	0.00				0.00	0.00
	EMPLOYER:				48.21	11.27	0.00	0.00	0.00	0.00	0.00	0.00
COOPNIC	COOPER, NICOLE M											
												2,485.70
	GROSS:	2,936.92	0.00	0.00	2,936.92	2,936.92	3,221.19	3,221.19	3,221.19	3,027.92		
3,221.19	EMPLOYEE:	(158.69)	0.00	0.00	(182.09)	(42.59)	(193.27)				(158.85)	0.00
	EMPLOYER:				182.09	42.59	193.27	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
												2,277.58
	GROSS:	2,805.76	2,805.76	0.00	2,805.76	2,805.76	3,349.19	3,349.19	3,349.19	3,148.24		
3,349.19	EMPLOYEE:	(184.77)	(97.05)	0.00	(173.96)	(40.68)	(200.95)				(374.20)	0.00
	EMPLOYER:				173.96	40.68	200.95	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,509.19
	GROSS:	5,427.29	0.00	0.00	5,761.29	5,761.29	6,235.42	5,901.42	5,901.42	5,527.29		
6,235.42	EMPLOYEE:	(327.36)	0.00	0.00	(357.20)	(83.54)	(624.13)				(334.00)	0.00
	EMPLOYER:				357.20	83.54	574.13	0.00	0.00	0.00	5.05	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,777.39
	GROSS:	4,614.46	0.00	0.00	4,614.46	4,614.46	5,300.00	5,300.00	5,300.00	4,982.00		
5,300.00	EMPLOYEE:	(437.01)	0.00	0.00	(286.10)	(66.91)	(318.00)				(414.59)	0.00
	EMPLOYER:				286.10	66.91	318.00	0.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN											
												1,452.73
	GROSS:	1,686.72	0.00	0.00	1,686.72	1,686.72	1,794.38	1,794.38	1,794.38	1,686.72		
1,794.38	EMPLOYEE:	(104.95)	0.00	0.00	(104.58)	(24.46)	(107.66)				0.00	0.00
	EMPLOYER:				104.58	24.46	107.66	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>
JACODOR	JACOBSON, DORLA K											
												2,804.24
	GROSS:	3,399.83	3,399.83	0.00	3,566.83	3,566.83	3,824.18	3,665.57	3,832.57	3,436.12		
3,832.57	EMPLOYEE:	(213.06)	(109.67)	0.00	(221.14)	(51.72)	(229.45)				(203.29)	0.00
	EMPLOYER:				221.14	51.72	229.45	0.00	0.00	0.00	5.70	0.00
JULIERI	JULIUS, ERIN											
												2,154.62
	GROSS:	2,560.24	0.00	0.00	2,560.24	2,560.24	3,213.13	3,213.13	3,213.13	3,020.34		
3,213.13	EMPLOYEE:	(209.77)	0.00	0.00	(158.73)	(37.12)	(192.79)				(460.10)	0.00
	EMPLOYER:				158.73	37.12	192.79	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
												3,105.68
	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:	(380.37)	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											
												198.55
	GROSS:	215.00	0.00	0.00	215.00	215.00	0.00	215.00	215.00	215.00		
215.00	EMPLOYEE:	0.00	0.00	0.00	(13.33)	(3.12)	0.00				0.00	0.00
	EMPLOYER:				13.33	3.12	0.00	0.00	0.00	0.00	0.00	0.00
KOHLRYA	KOHL, RYAN											
												110.82
	GROSS:	120.00	0.00	0.00	120.00	120.00	0.00	120.00	120.00	120.00		
120.00	EMPLOYEE:	0.00	0.00	0.00	(7.44)	(1.74)	0.00				0.00	0.00
	EMPLOYER:				7.44	1.74	0.00	0.00	0.00	0.00	0.00	0.00
LEGEDOU	LEGER, DOUG											
												60.03
	GROSS:	65.00	65.00	0.00	65.00	65.00	0.00	65.00	65.00	65.00		
65.00	EMPLOYEE:	0.00	0.00	0.00	(4.03)	(0.94)	0.00				0.00	0.00
	EMPLOYER:				4.03	0.94	0.00	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
												3,489.15
	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:	(350.97)	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											
												1,825.41
	GROSS:	2,150.52	0.00	0.00	2,150.52	2,150.52	2,725.60	2,725.60	2,725.60	2,562.06		
2,725.60	EMPLOYEE:	(160.60)	0.00	0.00	(133.33)	(31.18)	(163.54)				(411.54)	0.00
	EMPLOYER:				133.33	31.18	163.54	0.00	0.00	0.00	476.20	0.00
MURSNOA	MURSU, NOAH											
												207.79
	GROSS:	225.00	0.00	0.00	225.00	225.00	0.00	225.00	225.00	225.00		
225.00	EMPLOYEE:	0.00	0.00	0.00	(13.95)	(3.26)	0.00				0.00	0.00
	EMPLOYER:				13.95	3.26	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,608.80
	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:	(447.74)	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
OFARRIT	O'FARRELL, RITA											
												360.16
	GROSS:	390.00	0.00	0.00	390.00	390.00	0.00	390.00	390.00	390.00		
390.00	EMPLOYEE:	0.00	0.00	0.00	(24.18)	(5.66)	0.00				0.00	0.00
	EMPLOYER:				24.18	5.66	0.00	0.00	0.00	0.00	0.00	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,086.29
	GROSS:	1,176.28	1,176.28	0.00	1,176.28	1,176.28	1,251.36	1,251.36	1,251.36	1,176.28		
1,251.36	EMPLOYEE:	0.00	0.00	0.00	(72.93)	(17.06)	(75.08)				0.00	0.00
	EMPLOYER:				72.93	17.06	75.08	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>
TRAURUT	TRAUTNER, RUTH											
												1,716.64
	GROSS:	2,015.16	0.00	0.00	2,015.16	2,015.16	2,167.77	2,187.77	2,187.77	2,056.50		
2,187.77	EMPLOYEE:	(144.36)	0.00	0.00	(124.94)	(29.22)	(131.27)				(41.34)	0.00
	EMPLOYER:				124.94	29.22	131.27	0.00	0.00	0.00	1.20	0.00
VANLAMY	VANLITH, AMY M											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
WESTSUE	WESTERMEYER, SUE											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLDAK	WOLLSCHLAGER, DAKOTA											
												512.54
	GROSS:	555.00	0.00	0.00	555.00	555.00	0.00	555.00	555.00	555.00		
555.00	EMPLOYEE:	0.00	0.00	0.00	(34.41)	(8.05)	0.00				0.00	0.00
	EMPLOYER:				34.41	8.05	0.00	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY											
												915.65
	GROSS:	1,073.45	0.00	0.00	1,073.45	1,073.45	1,141.97	1,141.97	1,141.97	1,073.45		
1,141.97	EMPLOYEE:	(75.68)	0.00	0.00	(66.55)	(15.57)	(68.52)				0.00	0.00
	EMPLOYER:				66.55	15.57	68.52	0.00	0.00	0.00	1.20	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												1,676.46
	GROSS:	1,915.35	0.00	0.00	1,915.35	1,915.35	2,111.38	2,111.38	2,111.38	1,984.70		
2,111.38	EMPLOYEE:	(92.37)	0.00	0.00	(118.75)	(27.77)	(126.68)				(69.35)	0.00
	EMPLOYER:				118.75	27.77	126.68	0.00	0.00	0.00	1.20	0.00
Subtotal:												
					Female: 39	Male: 5	Total: 44			Net:		64,396.49
	GROSS:	76,760.59	26,031.49	0.00	77,581.59	77,581.59	82,078.11	85,274.63	85,441.63	80,229.92		
85,975.63	EMPLOYEE:	(5,078.96)	(733.90)	0.00	(4,810.05)	(1,124.92)	(5,174.71)				(4,656.60)	0.00
	EMPLOYER:				4,810.05	1,124.92	5,124.71	0.00	0.00	0.00	3,137.15	0.00

Balance Sheet

Period Ending: February 2020

Annual; Processing Month 02/2020; 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: 00	GENERAL LONG-TERM LIABILITIES			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	7,206.52	0.00	7,206.52
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,206.52)	0.00	(7,206.52)
	Fund Balance Subtotal:	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		0.00	0.00	0.00

Annual; Processing Month 02/2020; 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: 10 GENERAL FUND				
<u>Current Assets</u>				
10 101	CASH	39,070.24	(20,398.15)	18,672.09
10 110	TAXES RECEIVABLE - CURRENT	409,006.11	(9,026.03)	399,980.08
10 112	TAXES RECEIVABLE - DELINQUENT	7,118.74	(1,677.93)	5,440.81
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	16,017.98	0.00	16,017.98
10 180	INVESTMENTS	300,253.88	0.00	300,253.88
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>775,459.95</u>	<u>(31,102.11)</u>	<u>744,357.84</u>
Total Assets and Deferred Outflows of Resources:		<u>775,459.95</u>	<u>(31,102.11)</u>	<u>744,357.84</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
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)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	200,169.00	0.00	200,169.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	287,788.78	(10,703.96)	277,084.82
	Current Liabilities Subtotal:	<u>487,373.40</u>	<u>(10,703.96)</u>	<u>476,669.44</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	284,093.55	(20,398.15)	263,695.40
	Fund Balance Subtotal:	<u>288,086.55</u>	<u>(20,398.15)</u>	<u>267,688.40</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>775,459.95</u>	<u>(31,102.11)</u>	<u>744,357.84</u>

Annual; Processing Month 02/2020; 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: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	2,321.80	119.85	2,441.65
	Current Assets Subtotal:	<u>2,321.80</u>	<u>119.85</u>	<u>2,441.65</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,321.80</u>	<u>119.85</u>	<u>2,441.65</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,321.80	119.85	2,441.65
	Fund Balance Subtotal:	<u>2,321.80</u>	<u>119.85</u>	<u>2,441.65</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,321.80</u>	<u>119.85</u>	<u>2,441.65</u>

Annual; Processing Month 02/2020; 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: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	128,154.74	1,641.13	129,795.87
21 110	TAXES RECEIVABLE - CURRENT	143,363.00	(2,094.66)	141,268.34
21 112	TAXES RECEIVABLE - DELINQUENT	1,958.03	(243.80)	1,714.23
	Current Assets Subtotal:	<u>273,475.77</u>	<u>(697.33)</u>	<u>272,778.44</u>
Total Assets and Deferred Outflows of Resources:		<u>273,475.77</u>	<u>(697.33)</u>	<u>272,778.44</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	80,000.00	0.00	80,000.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	80,000.12	(2,338.46)	77,661.66
	Current Liabilities Subtotal:	<u>160,000.12</u>	<u>(2,338.46)</u>	<u>157,661.66</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	113,475.65	1,641.13	115,116.78
	Fund Balance Subtotal:	<u>113,475.65</u>	<u>1,641.13</u>	<u>115,116.78</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>273,475.77</u>	<u>(697.33)</u>	<u>272,778.44</u>

Annual; Processing Month 02/2020; 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: 22 SPECIAL EDUCATION FUND				
<u>Current Assets</u>				
22 101	CASH IN BANK	40,852.49	11,162.09	52,014.58
22 110	TAXES RECEIVABLE - CURRENT	138,054.00	(2,077.60)	135,976.40
22 112	TAXES RECEIVABLE - DELINQUENT	2,157.25	(209.80)	1,947.45
	Current Assets Subtotal:	<u>181,063.74</u>	<u>8,874.69</u>	<u>189,938.43</u>
Total Assets and Deferred Outflows of Resources:		<u>181,063.74</u>	<u>8,874.69</u>	<u>189,938.43</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
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	76,858.00	0.00	76,858.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	76,262.17	(2,287.40)	73,974.77
	Current Liabilities Subtotal:	<u>153,117.14</u>	<u>(2,287.40)</u>	<u>150,829.74</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	27,946.60	11,162.09	39,108.69
	Fund Balance Subtotal:	<u>27,946.60</u>	<u>11,162.09</u>	<u>39,108.69</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>181,063.74</u>	<u>8,874.69</u>	<u>189,938.43</u>

Annual; Processing Month 02/2020; 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: 24 PENSION FUND				
<u>Current Assets</u>				
24 101	CASH	15,157.45	(475.00)	14,682.45
24 112	TAXES RECEIVABLE - DELINQUENT	55.29	0.00	55.29
	Current Assets Subtotal:	<u>15,212.74</u>	<u>(475.00)</u>	<u>14,737.74</u>
Total Assets and Deferred Outflows of Resources:		<u>15,212.74</u>	<u>(475.00)</u>	<u>14,737.74</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	55.29	0.00	55.29
	Current Liabilities Subtotal:	<u>55.29</u>	<u>0.00</u>	<u>55.29</u>
<u>Fund Balance</u>				
24 725	RESTRICTED FUND BALANCE - PENSION	15,157.45	(475.00)	14,682.45
	Fund Balance Subtotal:	<u>15,157.45</u>	<u>(475.00)</u>	<u>14,682.45</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>15,212.74</u>	<u>(475.00)</u>	<u>14,737.74</u>

Annual; Processing Month 02/2020; 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: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH	(5,456.07)	(3,428.29)	(8,884.36)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,320.90	0.00	1,320.90
51 171	INVENTORY-STORES PURCH FOR RES	2,789.44	0.00	2,789.44
51 172	INVENTORY OF DONATED FOOD	3,390.10	0.00	3,390.10
	Current Assets Subtotal:	<u>2,044.37</u>	<u>(3,428.29)</u>	<u>(1,383.92)</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	(47,088.23)	0.00	(47,088.23)
	Long-term Assets Subtotal:	<u>32,525.38</u>	<u>0.00</u>	<u>32,525.38</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	47.10	0.00	47.10
	Other Assets Subtotal:	<u>47.10</u>	<u>0.00</u>	<u>47.10</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	16,786.52	0.00	16,786.52
	Deferred Outflows of Resources Subtotal:	<u>16,786.52</u>	<u>0.00</u>	<u>16,786.52</u>
Total Assets and Deferred Outflows of Resources:		<u><u>51,403.37</u></u>	<u><u>(3,428.29)</u></u>	<u><u>47,975.08</u></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>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	4,547.87	0.00	4,547.87
	Deferred Inflows of Resources Subtotal:	<u>4,547.87</u>	<u>0.00</u>	<u>4,547.87</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58
51 708	UNDESIGNATED FUND BALANCE	38,689.89	(3,428.29)	35,261.60
	Fund Balance Subtotal:	<u>46,855.47</u>	<u>(3,428.29)</u>	<u>43,427.18</u>

Balance Sheet

Period Ending: February 2020

Annual; Processing Month 02/2020; 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>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	51,403.37	(3,428.29)	47,975.08

Balance Sheet

Period Ending: February 2020

Annual; Processing Month 02/2020; 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: 53 PRESCHOOL/OST/LITTLE LIONS FUND				
<u>Current Assets</u>				
53 101	CASH	(24,750.09)	1,303.17	(23,446.92)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(24,750.09)</u>	<u>1,303.17</u>	<u>(23,446.92)</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	156.41	0.00	156.41
	Other Assets Subtotal:	<u>156.41</u>	<u>0.00</u>	<u>156.41</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	55,751.84	0.00	55,751.84
	Deferred Outflows of Resources Subtotal:	<u>55,751.84</u>	<u>0.00</u>	<u>55,751.84</u>
Total Assets and Deferred Outflows of Resources:		<u>31,158.16</u>	<u>1,303.17</u>	<u>32,461.33</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>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	15,104.50	0.00	15,104.50
	Deferred Inflows of Resources Subtotal:	<u>15,104.50</u>	<u>0.00</u>	<u>15,104.50</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	16,047.59	1,303.17	17,350.76
	Fund Balance Subtotal:	<u>16,047.59</u>	<u>1,303.17</u>	<u>17,350.76</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>31,158.16</u>	<u>1,303.17</u>	<u>32,461.33</u>

Annual; Processing Month 02/2020; 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	5,801.25	506.00	6,307.25
	Current Assets Subtotal:	<u>5,801.25</u>	<u>506.00</u>	<u>6,307.25</u>
	Total Assets and Deferred Outflows of Resources:	<u>5,801.25</u>	<u>506.00</u>	<u>6,307.25</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,801.25	506.00	6,307.25
	Fund Balance Subtotal:	<u>5,801.25</u>	<u>506.00</u>	<u>6,307.25</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>5,801.25</u>	<u>506.00</u>	<u>6,307.25</u>

Annual; Processing Month 02/2020; 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: 72 AGENCY FUND - STUDENT COUNCIL				
<u>Current Assets</u>				
72 101	CASH	1,294.17	150.16	1,444.33
	Current Assets Subtotal:	<u>1,294.17</u>	<u>150.16</u>	<u>1,444.33</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,294.17</u>	<u>150.16</u>	<u>1,444.33</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,294.17	150.16	1,444.33
	Fund Balance Subtotal:	<u>1,294.17</u>	<u>150.16</u>	<u>1,444.33</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,294.17</u>	<u>150.16</u>	<u>1,444.33</u>

Annual; Processing Month 02/2020; 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: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS				
<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	90,898.30	0.00	90,898.30
90 204	EQUIPMENT - LOCAL	176,637.00	0.00	176,637.00
	Long-term Assets Subtotal:	1,085,896.00	0.00	1,085,896.00
Total Assets and Deferred Outflows of Resources:		1,085,896.00	0.00	1,085,896.00
<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	259,023.00	0.00	259,023.00
	Fund Balance Subtotal:	1,085,896.00	0.00	1,085,896.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,085,896.00	0.00	1,085,896.00

Batch Description: FEBRUARY 29 2020 CHECK RECONCILIATION Processing Month: 02/2020
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	02/29/2020	185,103.89

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36501	AFLAC	02/03/2020	1,114.65
36505	SANFORD HEALTH FLEX PLAN	02/03/2020	15.40
36511	SHELLY ANDERSON	02/17/2020	48.42
36525	RONGLIEN EXCAVATING INC	02/17/2020	482.00
36527	ST. CHARLES CHURCH	02/17/2020	200.00
36528	SYKORA PLUMBING INC	02/17/2020	392.87
36530	HETHER VOELTZ	02/17/2020	16.84
		Total:	<u>2,270.18</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
185,103.89	(2,270.18)	182,833.71	182,833.71

Cleared Automatic Payment Total:	29,813.15
Cleared Checks Total:	87,864.02
Cleared Direct Deposit Total:	(58,486.60)
Cleared Void Total:	
Cleared Deposit Total:	165,584.12
Cleared Manual Journal Entries Total:	0.00
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

2/29/2020

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 101	2/22/2020	MJ20-034		7.00	REFEREE PAY TO SKI TRIP PER COACH
10 6900 000 319	2/22/2020	MJ20-034	27.00		REFEREE PAY TO SKI TRIP PER COACH
10 1990 098	2/22/2020	MJ20-034		20.00	REFEREE PAY TO SKI TRIP PER COACH
51 101	2/22/2020	MJ20-034	7.00		REFEREE PAY TO SKI TRIP PER COACH
51 1620	2/22/2020	MJ20-034		7.00	REFEREE PAY TO SKI TRIP PER COACH
10 553	2/28/2020	MJ20-035	8,392.43		GRANT COUNTY JANUARY 2019 APPORTIONMENT
10 110	2/28/2020	MJ20-035		8,340.32	GRANT COUNTY JANUARY 2019 APPORTIONMENT
10 112	2/28/2020	MJ20-035		52.11	GRANT COUNTY JANUARY 2019 APPORTIONMENT
21 553	2/28/2020	MJ20-035	1,761.68		GRANT COUNTY JANUARY 2019 APPORTIONMENT
21 110	2/28/2020	MJ20-035		1,755.41	GRANT COUNTY JANUARY 2019 APPORTIONMENT
21 112	2/28/2020	MJ20-035		6.27	GRANT COUNTY JANUARY 2019 APPORTIONMENT
22 553	2/28/2020	MJ20-035	1,747.38		GRANT COUNTY JANUARY 2019 APPORTIONMENT
22 110	2/28/2020	MJ20-035		1,741.43	GRANT COUNTY JANUARY 2019 APPORTIONMENT
22 112	2/28/2020	MJ20-035		5.95	GRANT COUNTY JANUARY 2019 APPORTIONMENT
10 553	2/28/2020	MJ20-035	2,311.53		ROBERTS COUNTY JANUARY 2019 APPORTIONMENT
10 110	2/28/2020	MJ20-035		685.71	ROBERTS COUNTY JANUARY 2019 APPORTIONMENT
10 112	2/28/2020	MJ20-035		1,625.82	ROBERTS COUNTY JANUARY 2019 APPORTIONMENT
21 553	2/28/2020	MJ20-035	576.78		ROBERTS COUNTY JANUARY 2019 APPORTIONMENT
21 110	2/28/2020	MJ20-035		339.25	ROBERTS COUNTY JANUARY 2019 APPORTIONMENT
21 112	2/28/2020	MJ20-035		237.53	ROBERTS COUNTY JANUARY 2019 APPORTIONMENT
22 553	2/28/2020	MJ20-035	540.02		ROBERTS COUNTY JANUARY 2019 APPORTIONMENT
22 110	2/28/2020	MJ20-035		336.17	ROBERTS COUNTY JANUARY 2019 APPORTIONMENT
22 112	2/28/2020	MJ20-035		203.85	ROBERTS COUNTY JANUARY 2019 APPORTIONMENT
71 101	2/28/2020	MJ20-036		639.24	FLEX PAYMENT TXFR
71 1190 000 479 012	2/28/2020	MJ20-036	639.24		FLEX PAYMENT TXFR
72 101	2/28/2020	MJ20-036		175.69	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	2/28/2020	MJ20-036	175.69		STUDENT COUNCIL PAYMENTS

16,178.75	16,178.75	TOTAL DEBITS AND CREDITS
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BALANCE - MUST BE ZERO

Big Stone City School # 25-1 2020-2021

Academic Year Calendar						
Midterm						
Conferences/Open House/Registration						
1st/Last Day of School/School Resumes						
In-Service; Students No School						
Vacation; No School						
End of Quarter						
Conferences/2:30 Dismissal						
August 20						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
SD - 1 TD - 4						
October 20						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
SD - 19.5 TD - 21						
February 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						
SD - 18 TD - 18						
June 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5		
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
SD - 18 TD - 18						
March 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
SD - 22 TD - 23						
July 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5		
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
SD - 22 TD - 23						
August 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
SD - 20 TD - 20						
April 21						
Su	M	Tu	W	Th	F	Sa
1	2	3				
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
SD - 16 TD - 16						
December 20						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5		
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
SD - 16 TD - 16						
November 20						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					
SD - 18 TD - 18						
September 20						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5		
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
SD - 20 TD - 20						
January 21						
Su	M	Tu	W	Th	F	Sa
1	2					
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
SD - 19 TD - 20						
May 21						
Su	M	Tu	W	Th	F	Sa
1						
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
SD - 16.5 TD - 18						
September 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4			
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
SD - 16.5 TD - 18						

August 5: Back to School Registration
August 24: Staff In-Service
August 25: Staff In-Service
August 26: Staff Work Day, Meet & Greet 4-6pm
August 31: School Begins
September 4: No School
September 7: No School
October 2: Midterm Q1
October 15: Staff In-Service, No School
October 16: No School
October 30: End Q1, 12:30 Dismissal
November 5: 2:30 Dismissal; PT Conferences 3:00 to 8:30 PM
November 6: No School
November 25-27: No School
December 4: Midterm Q2
December 23-January 3: Winter Break
January 4: School Resumes
January 15: End Q2, No School; Teacher In-Service
February 11: Andes Ski-Trip
February 12-15: No School
February 19: Midterm Q3
February 25: 2:30 Dismissal, PT Conferences 3:00 - 8:30 PM
February 26: No School
March 19: End Q3, No School; Teacher In-Service
April 2-5: No School, Spring Break
April 23: Q4 Midterm
May 25: End Q4, Last Day of School, 12:30 dismissal
May 26: Staff In-Service
Student Days: 170
Teacher Days: 178
Q1 = 40.5 days Q3 = 42 days
Q2 = 43 days Q4 = 44.5 days

Conference days are counted as 2 student days.
End of Quarter/12:30 Dismissal days count 1/2 students & 1/2 teachers.
In-Service Days count for teachers only.

***Note: If school is canceled because of bad weather the first 2 days will be forgiven. Subsequent snow days may be made up at the end of the year with the discretion of the school board.**