



688 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

May 21st 2019 at 6:15 PM

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

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 ____
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: ____ ____ MC: __ (____-____)
5. **Community Input Session (5-minute maximum)**
6. **Executive Session** Motion: ____ ____ MC: __ (____-____) Time: _____
 - a. Discussion of personnel in accordance to SDCL 1-25-2(1) to appoint a new board member to replace Erin Schablin per SDCL 13-8-23 (4). Applications will be gathered and reviewed by the board members and an applicant will be selected to fill the position for one year.
 - b. **Declare out at what time:** _____
 - c. Oath of Office to be recited
7. **Communication Items**
 - a. Board Communication
 - b. Principal Report
 1. Teacher Evaluation Process
 2. SBAC Testing Data
 - c. CEO/Business Manager’s Report – there will be no comments made by administration on these reports unless 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; Milbank School District tuition payment of \$72,325.76 for 13 students and \$32,623.85 for special education cost for 3 students, Wilmot School District tuition payment of \$5,563.52 for 1 student.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet

- a. General Fund cash balance, Title I and Title II REAP and IDEA 611 GMS drawdown funds will be receipting in May 2019, large portion of property taxes to be received in May and June 2019.
- 5. Check Reconciliation Report
- 6. Manual Journal Entry Board Report
- 7. 2019-2020 Preliminary Proposed Budget per SDCL 13-11-2 and presentation
 - a. This is a preliminary proposed budget. We still have some unknowns but feel this is a good starting point for our budget for next year.
- 8. 5 Year Capital Outlay Plan
 - a. This plan has been shown at past board meetings. This plan will show what the district intends to spend capital outlay dollars on in the future. Nothing is set in stone but it gives the district a good template to follow.
- 9. The 2019FY Budget to Actual will be presented and reviewed at next month's board meeting.

8. 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); April 15 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
 - 5. Approval of Surplus Property
 - a. Item(s) to surplus; 2004 Chevrolet Midbus, 105,000 miles approx. (engine out of order)
 - 6. Approval of the Certified Staff Negotiated Agreement
 - 7. Approval of the Classified Staff Negotiated Agreement
 - 8. Approval of the Certified Staff Contracts for the 2019-2020 School Year
 - 9. Approval of the Classified Staff Letters of Assignment for the 2019 summer programs and 2019-2020 School Year
 - a. The negotiations were settled last month for both certified and classified staff. The administration recommends approval as presented.
 - 10. Approval of Hether Voeltz as Kindergarten Teacher for the 2019-2020 school year.
 - a. Hether Voeltz is the administrations recommendation for the open kindergarten teaching position for the 2019-2020 school year. The interviewing process was wrapped up last week.
 - 11. Approval of Mike Schake as transportation driver for the 2018-2019 school year
 - a. At the beginning of the school year there was back and forth between two school employees for the transportation position. Mr. Schake has been the employee that has been driving for us for the majority of the year. The administration recommends approval as presented.

9. **Discussion** (Items listed below for discussion may be acted upon by the school board)
- a. Gymnasium Roof Project; Request for Proposal(s)
 - b. New School Bus; Advertisement for Bid(s)
 - c. NPIP – A dividend will be issued due to health insurance experience for the insurance pool being much better than anticipated. This dividend is expected to be received November 2019.
 - d. ASBSD Property and Liability Insurance – due to a 5-year loss history in the pool there will be an approx. 14% premium increase (approx. \$5,000) for 2019-2020. Our school has no loss history so our increase was the lowest % tier increase of the pool. Others received anywhere up to 50% or above depending on their loss history. Floods fires, hurricanes, tornados, wind and hail have contributed to the historical losses.
 - e. The procurement process has started once again for the food service department. An RFP has been sent to the paper for the northeast SD district schools. RFPs are due to the school by June 17th. The school board will approve our primary and secondary vendor for food service.
 - f. Next school board meeting: June 17 2019 (regular meeting) at 6:15pm in the CEO/Business Manager Office/Board Room.
10. **Executive Session** **Motion:** _____ **MC:** __ (____ - ____) **Time:** _____
- d. Entered to discuss employee matters in accordance to SDCL 1-25-2(1)
 - e. **Declare out at what time:** _____
11. **Executive Session** **Motion:** _____ **MC:** __ (____ - ____) **Time:** _____
- f. Entered to discuss Principal/Counselor negotiations in accordance to SDCL 1-25-2(4)
 - g. **Declare out at what time:** _____
12. **Executive Session** **Motion:** _____ **MC:** __ (____ - ____) **Time:** _____
- h. Entered to discuss CEO/Business Manager negotiations in accordance to SDCL 1-25-2(4)
 - i. **Declare out at what time:** _____
13. **Adjournment:** **Motion:** _____ **MC:** __ (____ - ____) **Time:** _____

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	21,350.20	337,933.71
1120	PRIOR YEARS' AD VALOREM TAXES	419.57	5,287.50
1140	UTILITY TAX	0.00	15,693.56
1190	PENALTIES AND INTEREST ON TAX	99.52	1,264.94
1313	TUITION OTHER LEAS OUT STATE	0.00	78,717.18
1510	INTEREST EARNED	44.81	5,220.07
1791	YEARBOOK SALES	0.00	65.00
1910	RENTALS	200.00	1,353.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	4,673.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,098.27
1990	OTHER	1,792.00	4,927.07
2110	COUNTY APPORTIONMENT	1,525.15	6,833.65
2200	REVENUE IN LIEU OF TAXES	0.00	90.17
3111	STATE AID	17,941.00	215,924.00
3112	STATE APPORTIONMENT	0.00	7,170.46
3114	BANK FRANCHISE TAX	0.00	12,849.02
3125	MENTOR TEACHERS	0.00	676.96
4151	OTHER STATE REV.	640.59	5,174.36
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	91.21
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>44,012.84</u>	<u>705,043.13</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	5,546.77	79,137.33
1120	PRIOR YEARS' AD VALOREM TAXES	97.45	1,001.83
1190	PENALTIES AND INTEREST ON TAX	10.65	153.96
1990	OTHER	0.00	720.00
21	CAPITAL OUTLAY FUND	<u>5,654.87</u>	<u>81,013.12</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	4,878.19	61,691.08
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	92.92	968.24
1190	PENALTIES AND INTEREST ON TAX	11.33	142.36
1313	TUITION OTHER LEAS OUT STATE	0.00	6,153.08
1973	MEDICAID INDIRECT ADM SERVICES	0.00	63.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>4,982.44</u>	<u>69,017.76</u>
Fund 24	PENSION FUND		
5110	OPERATING TRANSFERS IN	0.00	0.00
24	PENSION FUND	<u>0.00</u>	<u>0.00</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	4,069.15	24,252.55

Revenue	Monthly Activity	Balance @ EOM
1620 SALES TO ADULTS	840.90	5,583.16
1990 OTHER	366.16	4,126.78
4151 OTHER STATE REV.	0.00	0.00
4810 FEDERAL REIMBURSEMENT	3,238.39	31,923.02
4820 DONATED FOOD	0.00	0.00
5110 OPERATING TRANSFERS IN	0.00	0.00
51 FOOD SERVICE FUND	<u>8,514.60</u>	<u>65,885.51</u>
Fund 53 PRESCHOOL/OST/LITTLE LIONS FUND		
1340 PRESCHOOL TUITION	1,115.00	6,410.00
1981 DAY CARE CENTER SERVICES	12,770.38	104,884.58
1982 OST - BEFORE AND AFTER SCHOOL PROGRAMS	2,560.50	26,317.18
1990 OTHER	2,000.00	8,048.17
4810 FEDERAL REIMBURSEMENT	1,436.93	6,729.68
5110 OPERATING TRANSFERS IN	0.00	0.00
53 PRESCHOOL/OST/LITTLE LIONS FUND	<u>19,882.81</u>	<u>152,389.61</u>
Grand Total:	<u>83,047.56</u>	<u>1,073,349.13</u>

BSCS Expenditure Summary

05/16/2019 02:55 PM

Regular; Processing Month 04/2019; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 132,809.49	\$ 862,997.97
21	CAPITAL OUTLAY FUND	\$ -	\$ 37,513.28
22	SPECIAL EDUCATION FUND	\$ 18,362.81	\$ 109,853.78
24	PENSION FUND	\$ 1,765.51	\$ 9,934.76
51	FOOD SERVICE FUND	\$ 9,583.70	\$ 79,862.55
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 23,056.27	\$ 194,631.48
Grand Total:		\$ 185,577.78	\$ 1,294,793.82

Per Bank Statement	Ending- April 30, 2019	
MAIN Account		\$ 108,318.00
CD First State Bank; 1.9%; Maturity 3/10/2022		\$ 296,011.76
(11) ADV PYMT & (71) FLEX Account		\$ 7,730.31
(72) STUDENT COUNCIL Account		\$ 1,208.04

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

MAY 2019 ADVANCE PAYMENT FUND

05/13/2019

(SCHOOL CHECKING FUND)

7.50 POSTAGE

(SCHOOL CHECKING FUND)

30.17 PUBERTY CLASS SUPPLIES

Vendor Name ADVANCE PAYMENT FUND

37.67

19-May-0001 BMO MASTERCARD

05/21/2019

(PCARD)

70.00 PCARD1 MACDADDYS FUEL

(PCARD)

58.60 PCARD1 Runnings CUSTODIAL

(PCARD)

55.43 PCARD2 MACDADDYS FUEL

(PCARD)

40.00 PCARD2 Checkology MS MATH REQ

(PCARD)

51.03 PCARD2 MACDADDYS FUEL

(PCARD)

58.78 PCARD4 MACDADDYS FUEL

(PCARD)

42.73 PCARDC NAPA EXPEDITION WIPER BLADES

(PCARD)

172.45 PCARDC CINTAS CUSTODIAL SERVICES

(PCARD)

106.63 PCARDC Ramkota PD EARLY CH LODGING

(PCARD)

334.50 PCARDC Usps OFFICE ENVELOPES

(PCARD)

230.69 PCARDC Centurylink TELEPHONE

(PCARD)

230.20 PCARDC Waste Mgmt GARBAGE

(PCARD)

297.65 PCARDH Positive Promotions TEACHER APPRE

(PCARD)

169.39 PCARDC HARTMANS FFVP

(PCARD)

60.27 PCARD4 MACDADDYS FUEL

(PCARD)

86.47 PCARD4 Dairy Queen TESTING WEEK TREATS

(PCARD)

147.44 PCARD5 Master Teacher STAFF EOSY AWARDS

(PCARD)

62.04 PCARD5 Office Depot OFFICE SUPPLY

(PCARD)

69.39 PCARD5 WALMART TEACHER APPREC WEEK

(PCARD)

1,045.58 PCARDC The Shop BUS REPAIR - BRAKES

Vendor Name BMO MASTERCARD

3,389.27

5/1/19 STMT CASH-WA DISTRIBUTING

05/13/2019

(FOOD/CUSTODIAL SUPPLIES)

535.48 CUSTODIAL SUPPLIES

(FOOD/CUSTODIAL SUPPLIES)

608.80 FFVP

Vendor Name CASH-WA DISTRIBUTING

1,144.28

UTILITIES1-0101 CITY OF BIG STONE CITY

05/07/2019

(UTILITIES - 1952 BUILDING)

305.34 ELECTRIC

(UTILITIES - 1952 BUILDING)

60.97 WATER & SEWER CHARGES

UTILITIES2-0101 CITY OF BIG STONE CITY

05/07/2019

(UTILITIES)

235.14 ELECTRIC

(UTILITIES)

223.91 WATER & SEWER CHARGES

UTILITIES3-0101 CITY OF BIG STONE CITY

05/07/2019

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(UTILITIES - GYM)		810.18 ELECTRIC
(UTILITIES - GYM)		85.21 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	<hr/> 1,720.75
MAY 2019	CRONEN, JENNIFER	05/15/2019
(REIMBURSEMENT)		46.80 OBSERVE MENTOR PROG MILEAGE
Vendor Name	CRONEN, JENNIFER	<hr/> 46.80
MAY 2019	FOLK, CHRISTOPHER	05/13/2019
(REIMBURSEMENT)		49.86 MILEAGE 4TH GR TRIP VAN TRAILER RENTAL
(REIMBURSEMENT)		48.06 MILEAGE SDASBO SPRING CONF
(REIMBURSEMENT)		49.95 MILEAGE WATERTOWN LATI DOE PRESENTATION
Vendor Name	FOLK, CHRISTOPHER	<hr/> 147.87
MAY 2019	FOOD SERVICE FUND	05/06/2019
(SCHOOL FOOD SERVICE FUND)		198.85 TESTING WEEK BREAKFAST PAID
OST MAY 2019	FOOD SERVICE FUND	05/13/2019
(SCHOOL FOOD SERVICE FUND)		135.59 OST SNACK APRIL 2019
Vendor Name	FOOD SERVICE FUND	<hr/> 334.44
4/30/19 STMT	GRANT COUNTY REVIEW	05/06/2019
(ADVERTISING)		24.01 GYM ROOF RFP AD
(ADVERTISING)		76.95 BOARD PROCEEDINGS APR 15
(ADVERTISING)		13.99 BOARD PROCEEDINGS APR 2 2019 - SPECIAL
(ADVERTISING)		20.99 BUS BID AD
Vendor Name	GRANT COUNTY REVIEW	<hr/> 135.94
2019FY	MILBANK SCHOOL DISTRICT	05/06/2019
(TUITION BILLING)		72,325.76 GENERAL FUND TUITION; 13 STUDENTS
Vendor Name	MILBANK SCHOOL DISTRICT	<hr/> 72,325.76
MAY 2019-0001	NORTHWESTERN ENERGY	05/07/2019
(UTILITIES - NATGAS)		545.02 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 545.02
4/15/19 MORRIS ORTONVILLE PUBLIC SCHOOLS		05/06/2019
PLAY		
(CONTRACTED BUS SERVICE)		219.95 MORRIS PLAY - TRANSPORTATION COST
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	

05/16/2019 08:55 AM

Unposted; Batch Description MAY 21 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

219.95

APRIL 2019 PRAIRIE FIVE RIDES
(TRANSPORTATION)

05/06/2019
147.00 196 RIDES FOR MARCH 2019

MAY 2019 PRAIRIE FIVE RIDES
(TRANSPORTATION)

05/06/2019
154.50 206 RIDES FOR APRIL 2019

Vendor Name PRAIRIE FIVE RIDES

301.50

M-6880 RAUSCH GRANITE
(RETIREMENT GIFT)

05/06/2019
75.00 RETIREMENT PLAQUE

Vendor Name RAUSCH GRANITE

75.00

MAY 2019 ROE, KRISTIN
(REIMBURSEMENT)

05/07/2019
45.00 SCIENCE FAIR JUDGES GIFT

Vendor Name ROE, KRISTIN

45.00

151381 RONGLIEN EXCAVATING INC
(MAINTENANCE)

05/06/2019
112.20 4/12/19 SNOW REMOVAL

Vendor Name RONGLIEN EXCAVATING INC

112.20

MAY 2019 SCHNECK, PAM
(PROFESSIONAL SERVICES - ART)

05/07/2019
150.00 BASE CHARGE

(PROFESSIONAL SERVICES - ART)

80.00 EIGHT STUDENT

Vendor Name SCHNECK, PAM

230.00

2019FY TUITION WILMOT SCHOOL DISTRICT #54-7
(TUITION)

05/13/2019
5,563.52 TUITION COST; 1 STUDENT

Vendor Name WILMOT SCHOOL DISTRICT #54-7

5,563.52

MAY 2019 WOLLSCHLAGER, STACY
(REIMBURSEMENT)

05/07/2019
44.60 TEACHER APPREC WEEK

Vendor Name WOLLSCHLAGER, STACY

44.60

Fund Number 10

86,419.57

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

19-May-0001 BMO MASTERCARD
(PCARD)

05/21/2019
713.74 PCARDC Century Business COPY MACHINE

Vendor Name BMO MASTERCARD

713.74

05/16/2019 08:55 AM

Unposted; Batch Description MAY 21 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Fund Number 21

713.74

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

15767-0001 BIG STONE THERAPIES INC

05/07/2019

(THERAPY)

264.06 OT SERVICES

Vendor Name BIG STONE THERAPIES INC

264.06

MAY 2019 FOLK, CHRISTOPHER

05/13/2019

(REIMBURSEMENT)

8.91 MILEAGE MILBANK SCHOOL IEP MEETING

Vendor Name FOLK, CHRISTOPHER

8.91

2019FY MILBANK SCHOOL DISTRICT

05/06/2019

(TUITION BILLING)

32,623.85 SPED COST; 3 STUDENTS

Vendor Name MILBANK SCHOOL DISTRICT

32,623.85

9132 SIOUX FALLS SCHOOL DISTRICT

05/06/2019

(TUITION)

1,296.56 MAR 2019 COST 1 STUDENT

(TUITION)

1,296.56 FEB 2019 COST 1 STUDENT

Vendor Name SIOUX FALLS SCHOOL DISTRICT

2,593.12

MAY 2019 TRENHAILE, JAY

05/06/2019

(PSYCHOLOGICAL SERVICES)

365.00 ITEL EVAL 1 STUDENT

Vendor Name TRENHAILE, JAY

365.00

Fund Number 22

35,854.94

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

MAY 2019 ANDERSON, SHELLY

05/06/2019

(REIMBURSEMENT)

12.88 FOOD PURCHASES

Vendor Name ANDERSON, SHELLY

12.88

19-May-0001 BMO MASTERCARD

05/21/2019

(PCARD)

7.86 PCARDC HARTMANS KITCHEN SUPPLY

(PCARD)

185.59 PCARDC HARTMANS SCHOOL FOOD

Vendor Name BMO MASTERCARD

193.45

5/1/19 STMT CASH-WA DISTRIBUTING

05/13/2019

(FOOD/CUSTODIAL SUPPLIES)

219.84 KITCHEN SUPPLIES

(FOOD/CUSTODIAL SUPPLIES)

1,572.21 FOOD PURCHASES

Vendor Name CASH-WA DISTRIBUTING

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

1,792.05

MAY 2019 SNA
(FOOD SERVICE CERTIFICATION)

05/06/2019
13.00 HEAD COOK CERT LVL 3

Vendor Name SNA

13.00

4/30/19 STMT US FOODS
(FOOD PURCHASES)

05/13/2019
858.32 FOOD PURCHASE

Vendor Name US FOODS

858.32

Fund Number 51

2,869.70

Checking Account ID 1 Fund Number 53
MAY 2019 ADVANCE PAYMENT FUND
(SCHOOL CHECKING FUND)

PRESCHOOL/OST/LITTLE LIONS FUND
05/13/2019
75.00 LLLC MINI FRIDGE BABY AREA

Vendor Name ADVANCE PAYMENT FUND

75.00

19-May-0001 BMO MASTERCARD

05/21/2019

(PCARD)	64.35 PCARD3 Hy Vee LLLC CACFP
(PCARD)	11.09 PCARD3 HARTMANS LLLC CACFP
(PCARD)	11.72 PCARD3 Family Dollar PREK MUFFINS W MOMS
(PCARD)	33.93 PCARD3 Dollar General LLLC EASTER
(PCARD)	24.50 PCARD3 Family Dollar LLLC BATTERIES SUPP
(PCARD)	36.83 PCARD3 Lewis Drug LLLC SUPPLY
(PCARD)	9.57 PCARD3 AMAZON OST SUMMER SUPPLY
(PCARD)	22.10 PCARD3 AMAZON LLLC CACFP
(PCARD)	224.08 PCARD3 AMAZON OST SUMMER SUPPLY
(PCARD)	15.58 PCARD3 Dollar General PREK ART
(PCARD)	4.28 PCARD3 Dollar General LLLC SUPPLY
(PCARD)	40.04 PCARD3 Upi Petroleum FUEL MENARDS TRIP
(PCARD)	249.36 PCARD3 Menards LLLC TODDLER AREA FENCE
(PCARD)	27.75 PCARD3 Family Dollar LLLC STORAGE
(PCARD)	34.20 PCARD3 Dollar General LLLC EASTER
(PCARD)	55.00 PCARD2 24hourwristbands.Com OST SUMMER S
(PCARD)	29.55 PCARDC HARTMANS PREK
(PCARD)	559.16 PCARDC HARTMANS CACFP
(PCARD)	19.13 PCARD3 BERENS CACFP
(PCARD)	90.70 PCARD3 AMAZON CACFP
(PCARD)	40.04 PCARD3 Target CACFP
(PCARD)	19.35 PCARD3 Dollar General PREK STORAGE
(PCARD)	7.02 PCARD3 AMAZON LLLC SUPPLY

Vendor Name BMO MASTERCARD

1,629.33

Invoice Number	Vendor Name	Invoice Date	Amount	Description
Description		Amount Detail Description		
5/1/19 STMT	CASH-WA DISTRIBUTING	05/13/2019	396.19	LLLC CACFP
	(FOOD/CUSTODIAL SUPPLIES)			
Vendor Name	CASH-WA DISTRIBUTING		<hr/>	
			396.19	
MAY 2019 2	FOOD SERVICE FUND	05/06/2019	41.00	MUFFINS FOR MOMS
	(SCHOOL FOOD SERVICE FUND)			
Vendor Name	FOOD SERVICE FUND		<hr/>	
			41.00	
151381	RONGLIEN EXCAVATING INC	05/06/2019	112.20	4/12/19 SNOW REMOVAL
	(MAINTENANCE)			
Vendor Name	RONGLIEN EXCAVATING INC		<hr/>	
			112.20	
MAY 2019-0001	ST. CHARLES CHURCH	05/07/2019	200.00	RENT PAYMENT
	(RENT PAYMENT)			
	(RENT PAYMENT)		91.64	UTILITIES; NAT GAS
	(RENT PAYMENT)		271.73	UTILITIES; CITY; ELECTRIC & WATER
Vendor Name	ST. CHARLES CHURCH		<hr/>	
			563.37	
Fund Number	53		<hr/>	
			2,817.09	
Checking Account ID	1		<hr/>	
			128,675.04	

	<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											
											1,133.57	
	GROSS:	1,292.07	1,292.07	0.00	1,292.07	1,292.07	1,924.01	1,924.01	1,924.01	1,808.57		
1,924.01	EMPLOYEE:	(30.87)	(28.78)	0.00	(80.11)	(18.74)	(115.44)				(516.50)	0.00
	EMPLOYER:				80.11	18.74	115.44	0.00	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY											
											1,136.39	
	GROSS:	1,571.97	0.00	0.00	1,571.97	1,571.97	2,244.04	2,244.04	2,244.04	2,109.40		
2,244.04	EMPLOYEE:	(111.64)	0.00	0.00	(97.46)	(22.79)	(134.64)				(741.12)	0.00
	EMPLOYER:				97.46	22.79	134.64	0.00	0.00	0.00	476.20	0.00
ATHEELM	ATHEY, ELMER											
											985.92	
	GROSS:	1,077.82	0.00	0.00	1,077.82	1,077.82	0.00	1,077.82	1,077.82	1,077.82		
1,077.82	EMPLOYEE:	(9.45)	0.00	0.00	(66.82)	(15.63)	0.00				0.00	0.00
	EMPLOYER:				66.82	15.63	0.00	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY											
											1,745.59	
	GROSS:	2,030.40	2,030.40	0.00	2,030.40	2,030.40	2,160.00	2,160.00	2,160.00	2,030.40		
2,160.00	EMPLOYEE:	(59.71)	(49.78)	0.00	(125.88)	(29.44)	(129.60)				(10.00)	0.00
	EMPLOYER:				125.88	29.44	129.60	0.00	0.00	0.00	1.20	0.00
BERDRAC	BERDAN, RACHEL											
											2,301.68	
	GROSS:	2,814.67	2,814.67	0.00	2,814.67	2,814.67	2,994.33	2,994.33	2,994.33	2,814.67		
2,994.33	EMPLOYEE:	(187.43)	(110.24)	0.00	(174.51)	(40.81)	(179.66)				0.00	0.00
	EMPLOYER:				174.51	40.81	179.66	0.00	0.00	0.00	1.20	0.00
BOOGCHE	BOOGAARD, CHERYL											
											888.25	
	GROSS:	961.83	961.83	0.00	961.83	961.83	1,023.22	1,023.22	1,023.22	961.83		
1,023.22	EMPLOYEE:	0.00	0.00	0.00	(59.63)	(13.95)	(61.39)				0.00	0.00
	EMPLOYER:				59.63	13.95	61.39	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
											258.58	
	GROSS:	280.00	280.00	0.00	280.00	280.00	0.00	280.00	280.00	280.00		
280.00	EMPLOYEE:	0.00	0.00	0.00	(17.36)	(4.06)	0.00				0.00	0.00
	EMPLOYER:				17.36	4.06	0.00	0.00	0.00	0.00	475.00	0.00
COOPNIC	COOPER, NICHOLE M											
											2,408.89	
	GROSS:	2,863.89	0.00	0.00	2,863.89	2,863.89	3,143.50	3,143.50	3,143.50	2,954.89		
3,143.50	EMPLOYEE:	(153.06)	0.00	0.00	(177.56)	(41.53)	(188.61)				(173.85)	0.00
	EMPLOYER:				177.56	41.53	188.61	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
											2,303.69	
	GROSS:	2,924.65	2,924.65	0.00	2,924.65	2,924.65	3,269.88	3,269.88	3,269.88	3,073.69		
3,269.88	EMPLOYEE:	(200.63)	(116.12)	0.00	(181.33)	(42.41)	(196.19)				(229.51)	0.00
	EMPLOYER:				181.33	42.41	196.19	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
											4,462.65	
	GROSS:	5,368.33	0.00	0.00	5,618.33	5,618.33	6,083.33	5,833.33	5,833.33	5,468.33		
6,083.33	EMPLOYEE:	(325.87)	0.00	0.00	(348.34)	(81.47)	(615.00)				(250.00)	0.00
	EMPLOYER:				348.34	81.47	565.00	0.00	0.00	0.00	5.20	0.00
HAGGSHE	HAGGERTY, SHELLEY											
											3,379.49	
	GROSS:	4,080.12	0.00	0.00	4,080.12	4,080.12	4,800.03	4,800.03	4,800.03	4,512.03		
4,800.03	EMPLOYEE:	(351.45)	0.00	0.00	(252.97)	(59.16)	(288.00)				(468.96)	0.00
	EMPLOYER:				252.97	59.16	288.00	0.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN											
											1,295.58	
	GROSS:	1,505.17	0.00	0.00	1,505.17	1,505.17	1,601.25	1,601.25	1,601.25	1,505.17		
1,601.25	EMPLOYEE:	(84.45)	0.00	0.00	(93.32)	(21.82)	(96.08)				(10.00)	0.00
	EMPLOYER:				93.32	21.82	96.08	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>
HAUGBRE	HAUGEN, BRENDA											
												1,099.25
	GROSS:	1,247.50	1,247.50	0.00	1,247.50	1,247.50	0.00	1,247.50	1,247.50	1,247.50		
1,247.50	EMPLOYEE:	(26.42)	(26.39)	0.00	(77.35)	(18.09)	0.00				0.00	0.00
	EMPLOYER:				77.35	18.09	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,851.63
	GROSS:	3,497.59	3,497.59	0.00	3,664.26	3,664.26	3,927.83	3,767.43	3,934.10	3,531.76		
3,934.10	EMPLOYEE:	(227.38)	(128.27)	0.00	(227.18)	(53.13)	(235.67)				(210.84)	0.00
	EMPLOYER:				227.18	53.13	235.67	0.00	0.00	0.00	5.85	0.00
JULIERI	JULIUS, ERIN											
												2,863.71
	GROSS:	3,444.36	0.00	0.00	3,444.36	3,444.36	4,058.36	4,058.36	4,058.36	3,814.86		
4,058.36	EMPLOYEE:	(317.16)	0.00	0.00	(213.55)	(49.94)	(243.50)				(370.50)	0.00
	EMPLOYER:				213.55	49.94	243.50	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
												3,031.34
	GROSS:	3,682.78	0.00	0.00	3,682.78	3,682.78	3,917.85	3,917.85	3,917.85	3,682.78		
3,917.85	EMPLOYEE:	(369.71)	0.00	0.00	(228.33)	(53.40)	(235.07)				0.00	0.00
	EMPLOYER:				228.33	53.40	235.07	0.00	0.00	0.00	0.00	0.00
KILDHIS	KILDE, HISA											
												290.90
	GROSS:	315.00	0.00	0.00	315.00	315.00	0.00	315.00	315.00	315.00		
315.00	EMPLOYEE:	0.00	0.00	0.00	(19.53)	(4.57)	0.00				0.00	0.00
	EMPLOYER:				19.53	4.57	0.00	0.00	0.00	0.00	0.00	0.00
KOHLRYA	KOHL, RYAN											
												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
KRIZJOD	KRIZ, JODY											
												2,330.57
	GROSS:	2,780.83	0.00	0.00	2,780.83	2,780.83	2,958.33	2,958.33	2,958.33	2,780.83		
2,958.33	EMPLOYEE:	(237.53)	0.00	0.00	(172.41)	(40.32)	(177.50)				0.00	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	1.20	0.00
LESTANN	LESTER, ANNE M											
												3,310.12
	GROSS:	3,985.67	0.00	0.00	4,151.67	4,151.67	4,416.67	4,250.67	4,250.67	3,985.67		
4,416.67	EMPLOYEE:	(327.95)	0.00	0.00	(257.40)	(60.20)	(265.00)				(196.00)	0.00
	EMPLOYER:				257.40	60.20	265.00	0.00	0.00	0.00	5.20	0.00
LESTDAN	LESTER, DAN											
												1,829.45
	GROSS:	2,157.16	0.00	0.00	2,157.16	2,157.16	2,659.13	2,659.13	2,659.13	2,499.58		
2,659.13	EMPLOYEE:	(162.69)	0.00	0.00	(133.74)	(31.28)	(159.55)				(342.42)	0.00
	EMPLOYER:				133.74	31.28	159.55	0.00	0.00	0.00	476.20	0.00
MURSNOA	MURSU, NOAH											
												103.89
	GROSS:	112.50	0.00	0.00	112.50	112.50	0.00	112.50	112.50	112.50		
112.50	EMPLOYEE:	0.00	0.00	0.00	(6.98)	(1.63)	0.00				0.00	0.00
	EMPLOYER:				6.98	1.63	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,557.12
	GROSS:	3,266.26	0.00	0.00	3,366.26	3,366.26	3,622.06	3,622.06	3,622.06	3,304.74		
3,622.06	EMPLOYEE:	(441.62)	0.00	0.00	(208.71)	(48.81)	(217.32)				(148.48)	0.00
	EMPLOYER:				208.71	48.81	217.32	0.00	0.00	0.00	5.20	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,082.03
	GROSS:	1,176.07	1,176.07	0.00	1,176.07	1,176.07	1,251.14	1,251.14	1,251.14	1,176.07		
1,251.14	EMPLOYEE:	0.00	(4.07)	0.00	(72.92)	(17.05)	(75.07)				0.00	0.00
	EMPLOYER:				72.92	17.05	75.07	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											
												1,648.97
	GROSS:	1,932.55	0.00	0.00	1,932.55	1,932.55	2,077.20	2,077.20	2,077.20	1,952.57		
2,077.20	EMPLOYEE:	(135.74)	0.00	0.00	(119.82)	(28.02)	(124.63)				(20.02)	0.00
	EMPLOYER:				119.82	28.02	124.63	0.00	0.00	0.00	1.20	0.00
VANLAMY	VANLITH, AMY M											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
WELTSHE	WELTER, SHELLY											
												393.23
	GROSS:	425.80	0.00	0.00	425.80	425.80	0.00	425.80	425.80	425.80		
425.80	EMPLOYEE:	0.00	0.00	0.00	(26.40)	(6.17)	0.00				0.00	0.00
	EMPLOYER:				26.40	6.17	0.00	0.00	0.00	0.00	0.00	0.00
WESTSUE	WESTERMEYER, SUE											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY											
												975.62
	GROSS:	1,146.80	0.00	0.00	1,146.80	1,146.80	1,220.00	1,220.00	1,220.00	1,146.80		
1,220.00	EMPLOYEE:	(83.45)	0.00	0.00	(71.10)	(16.63)	(73.20)				0.00	0.00
	EMPLOYER:				71.10	16.63	73.20	0.00	0.00	0.00	1.20	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												1,699.40
	GROSS:	1,944.22	0.00	0.00	1,944.22	1,944.22	2,098.19	2,098.19	2,098.19	1,972.30		
2,098.19	EMPLOYEE:	(96.09)	0.00	0.00	(120.54)	(28.19)	(125.89)				(28.08)	0.00
	EMPLOYER:				120.54	28.19	125.89	0.00	0.00	0.00	1.20	0.00
ZAHNSAM	ZAHN, SAMANTHA											
												1,104.40
	GROSS:	1,201.79	1,201.79	0.00	1,201.79	1,201.79	1,278.50	1,278.50	1,278.50	1,201.79		
1,278.50	EMPLOYEE:	0.00	(5.45)	0.00	(74.51)	(17.43)	(76.71)				0.00	0.00
	EMPLOYER:				74.51	17.43	76.71	0.00	0.00	0.00	1.20	0.00
Subtotal:					Female: 38	Male: 6	Total: 44			Net:		64,345.60
	GROSS:	77,158.59	29,214.62	0.00	77,841.26	77,841.26	79,346.44	85,039.66	85,206.33	80,178.89		
85,622.33	EMPLOYEE:	(5,282.98)	(941.10)	0.00	(4,826.15)	(1,128.70)	(5,010.77)				(4,087.03)	0.00
	EMPLOYER:				4,826.15	1,128.70	4,960.77	0.00	0.00	0.00	3,136.55	0.00

Balance Sheet
 Period Ending: April 2019
 Annual; Processing Month 04/2019

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 00	GENERAL LONG-TERM LIABILITIES			
<u>Current Assets</u>				
00 101	CASH	0.00	0.00	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets and Deferred Outflows of Resources:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Current Liabilities</u>				
00 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
00 509	OTHER LONG-TERM LIABILITIES	3,141.38	0.00	3,141.38
00 705	INVESTMENT IN GEN FIXED ASSETS	(3,141.38)	0.00	(3,141.38)
00 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10	GENERAL FUND			
<u>Current Assets</u>				
10 101	CASH	50,153.73	(88,796.65)	(38,642.92)
10 102	PETTY CASH	0.00	0.00	0.00
10 103	CASH CHANGE	0.00	0.00	0.00
10 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
10 110	TAXES RECEIVABLE - CURRENT	375,768.21	(15,490.36)	360,277.85
10 112	TAXES RECEIVABLE - DELINQUENT	428.60	(419.57)	9.03
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 130	DUE FROM FOOD SERVICE FUND	0.00	0.00	0.00
10 131	DUE FROM CAPITAL OUTLAY FUND	3,230.10	0.00	3,230.10
10 140	DUE FROM _____ GOVERNMENT	16,533.07	0.00	16,533.07
10 180	INVESTMENTS	296,011.76	0.00	296,011.76
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>746,118.47</u>	<u>(104,706.58)</u>	<u>641,411.89</u>
Total Assets and Deferred Outflows of Resources:		<u>746,118.47</u>	<u>(104,706.58)</u>	<u>641,411.89</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
10 450 000	PAYROLL DEDUCTION/COMPUTER	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 006	PR DEDUCTION/CAPITOL AMERICAN	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
10 453 017	PR DEDUCTION/AFLAC/FLEX PAYABL	0.00	0.00	0.00
10 453 028	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 456	PR DEDUCTION	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 457 018	CHILD CARE	0.00	0.00	0.00
10 457 019	BENEFITS PAYABLE UNRE-INS.	0.00	0.00	0.00
10 458	LIFE PAYABLE	0.00	0.00	0.00
10 474	DEFERRED REVENUE	0.00	0.00	0.00
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	205,341.00	(15,909.93)	189,431.07
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	224,033.51	0.00	224,033.51
	Current Liabilities Subtotal:	<u>429,764.72</u>	<u>(15,909.93)</u>	<u>413,854.79</u>

Balance Sheet
 Period Ending: April 2019
 Annual; Processing Month 04/2019

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<u>Other Liabilities</u>				
10 603	ENCUMBRANCES	0.00	0.00	0.00
10 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
10 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
10 704 005	UNDESIGNATED FUND BALANCE	0.00	0.00	0.00
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	312,360.75	(88,796.65)	223,564.10
	Fund Balance Subtotal:	316,353.75	(88,796.65)	227,557.10
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		746,118.47	(104,706.58)	641,411.89

Balance Sheet
 Period Ending: April 2019
 Annual; Processing Month 04/2019

<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	2,329.05	0.00	2,329.05
	Current Assets Subtotal:	<u>2,329.05</u>	<u>0.00</u>	<u>2,329.05</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,329.05</u>	<u>0.00</u>	<u>2,329.05</u>
<u>Current Liabilities</u>				
11 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
11 603	ENCUMBRANCES	0.00	0.00	0.00
11 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,329.05	0.00	2,329.05
	Fund Balance Subtotal:	<u>2,329.05</u>	<u>0.00</u>	<u>2,329.05</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,329.05</u>	<u>0.00</u>	<u>2,329.05</u>

<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	141,801.46	5,654.87	147,456.33
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	139,465.40	(5,423.51)	134,041.89
21 112	TAXES RECEIVABLE - DELINQUENT	447.95	(97.45)	350.50
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>281,714.81</u>	<u>133.91</u>	<u>281,848.72</u>
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets and Deferred Outflows of Resources:		<u><u>281,714.81</u></u>	<u><u>133.91</u></u>	<u><u>281,848.72</u></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
21 451	PR DEDUCTION-FICA	0.00	0.00	0.00
21 452	PR DEDUCTION-FIT	0.00	0.00	0.00
21 474	DEFERRED REVENUE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	75,000.00	(5,520.96)	69,479.04
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	74,235.33	0.00	74,235.33
	Current Liabilities Subtotal:	<u>164,762.06</u>	<u>(5,520.96)</u>	<u>159,241.10</u>
<u>Other Liabilities</u>				
21 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
21 704	FUND BALANCE	0.00	0.00	0.00
21 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	116,952.75	5,654.87	122,607.62
	Fund Balance Subtotal:	<u>116,952.75</u>	<u>5,654.87</u>	<u>122,607.62</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>281,714.81</u></u>	<u><u>133.91</u></u>	<u><u>281,848.72</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 22	SPECIAL EDUCATION FUND			
<u>Current Assets</u>				
22 101	CASH IN BANK	27,181.35	(13,380.37)	13,800.98
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	122,655.26	(4,769.78)	117,885.48
22 112	TAXES RECEIVABLE - DELINQUENT	605.41	(92.92)	512.49
22 114	STATE FINANCIAL ASSIST REC	0.00	0.00	0.00
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
22 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
	Current Assets Subtotal:	<u>150,442.02</u>	<u>(18,243.07)</u>	<u>132,198.95</u>
Total Assets and Deferred Outflows of Resources:		<u>150,442.02</u>	<u>(18,243.07)</u>	<u>132,198.95</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
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 456	PR DEDUCTION	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 457 018	BENEFITS PAYABLE CHILD CARE	0.00	0.00	0.00
22 474	DEFERRED REVENUE	0.00	0.00	0.00
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	65,960.00	(1,896.63)	64,063.37
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	66,265.50	(2,966.07)	63,299.43
	Current Liabilities Subtotal:	<u>133,857.80</u>	<u>(4,862.70)</u>	<u>128,995.10</u>
<u>Other Liabilities</u>				
22 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
22 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
22 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
22 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	16,584.22	(13,380.37)	3,203.85
	Fund Balance Subtotal:	<u>16,584.22</u>	<u>(13,380.37)</u>	<u>3,203.85</u>

Balance Sheet
Period Ending: April 2019
Annual; Processing Month 04/2019

<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:	150,442.02	(18,243.07)	132,198.95

<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	41,172.39	(1,765.51)	39,406.88
24 105	CASH IN BANK	0.00	0.00	0.00
24 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
	Current Assets Subtotal:	<u>41,399.26</u>	<u>(1,765.51)</u>	<u>39,633.75</u>
Total Assets and Deferred Outflows of Resources:		<u>41,399.26</u>	<u>(1,765.51)</u>	<u>39,633.75</u>
<u>Current Liabilities</u>				
24 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
24 404	CONTRACTS PAYABLE	0.00	0.00	0.00
24 450	PAYROLL DEDUCTION	0.00	0.00	0.00
24 451	PR DEDUCTION-FICA	0.00	0.00	0.00
24 452	PR DEDUCTION-FIT	0.00	0.00	0.00
24 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	0.00	0.00	0.00
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
24 457	BENEFITS PAYABLE	0.00	0.00	0.00
24 474	DEFERRED REVENUE	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
24 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
24 553	TAXES LEVIED FOR FUTURE PERIODS	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>226.87</u>	<u>0.00</u>	<u>226.87</u>
<u>Other Liabilities</u>				
24 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	41,172.39	(1,765.51)	39,406.88
	Fund Balance Subtotal:	<u>41,172.39</u>	<u>(1,765.51)</u>	<u>39,406.88</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>41,399.26</u>	<u>(1,765.51)</u>	<u>39,633.75</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH	(4,935.60)	(1,069.10)	(6,004.70)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	518.57	0.00	518.57
51 171	INVENTORY-STORES PURCH FOR RES	2,496.46	0.00	2,496.46
51 172	INVENTORY OF DONATED FOOD	9,746.45	0.00	9,746.45
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>7,825.88</u>	<u>(1,069.10)</u>	<u>6,756.78</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	72,658.49	0.00	72,658.49
51 205	EQUIPMENT-FEDERAL ASSIST.	0.00	0.00	0.00
51 208	ACCUM DEPRECIATION-LOCAL	(40,416.23)	0.00	(40,416.23)
51 209	ACCUM DEPR-FEDERAL	0.00	0.00	0.00
	Long-term Assets Subtotal:	<u>32,242.26</u>	<u>0.00</u>	<u>32,242.26</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	15,965.48	0.00	15,965.48
	Deferred Outflows of Resources Subtotal:	<u>15,965.48</u>	<u>0.00</u>	<u>15,965.48</u>
Total Assets and Deferred Outflows of Resources:		<u><u>56,033.62</u></u>	<u><u>(1,069.10)</u></u>	<u><u>54,964.52</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
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.02	0.00	0.02
	Current Liabilities Subtotal:	<u>0.02</u>	<u>0.00</u>	<u>0.02</u>
<u>Other Liabilities</u>				

Balance Sheet
 Period Ending: April 2019
 Annual; Processing Month 04/2019

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
51 603	ENCUMBRANCES	0.00	0.00	0.00
51 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
51 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	6,171.88	0.00	6,171.88
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	42,048.14	(1,069.10)	40,979.04
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	49,861.72	(1,069.10)	48,792.62
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	56,033.62	(1,069.10)	54,964.52

<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	(52,858.01)	(3,173.46)	(56,031.47)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(52,858.01)</u>	<u>(3,173.46)</u>	<u>(56,031.47)</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	<u>21,501.65</u>	<u>0.00</u>	<u>21,501.65</u>
Total Assets and Deferred Outflows of Resources:		<u>(31,356.36)</u>	<u>(3,173.46)</u>	<u>(34,529.82)</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
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	2.33	0.00	2.33
	Current Liabilities Subtotal:	<u>2.33</u>	<u>0.00</u>	<u>2.33</u>
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
53 603	ENCUMBRANCES	0.00	0.00	0.00
53 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>8,312.03</u>	<u>0.00</u>	<u>8,312.03</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(39,670.72)	(3,173.46)	(42,844.18)
	Fund Balance Subtotal:	<u>(39,670.72)</u>	<u>(3,173.46)</u>	<u>(42,844.18)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>(31,356.36)</u>	<u>(3,173.46)</u>	<u>(34,529.82)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	5,712.14	(310.88)	5,401.26
71 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
71 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	5,712.14	(310.88)	5,401.26
Total Assets and Deferred Outflows of Resources:		5,712.14	(310.88)	5,401.26
<u>Other Liabilities</u>				
71 402	AP	0.00	0.00	0.00
71 603	PO	0.00	0.00	0.00
71 694	LESS PO	0.00	0.00	0.00
71 696	LESS AP	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,712.14	(310.88)	5,401.26
71 704 100	FUND BALANCE/BOOKS	0.00	0.00	0.00
71 704 101	FUND BALANCE/LOCKERS	0.00	0.00	0.00
71 704 102	FUND BALANCE/RECYCLING	0.00	0.00	0.00
71 704 103	FUND BALANCE/MISC	0.00	0.00	0.00
71 704 104	FUND BALANCE/ARC & K OF C	0.00	0.00	0.00
71 704 105	FUND BALANCE/STUDENT COUCIL	0.00	0.00	0.00
71 704 106	FUND BALANCE/BOWLING	0.00	0.00	0.00
71 704 107	FUND BALANCE/CHEERLEADING	0.00	0.00	0.00
71 704 108	FUND BALANCE/SWEATSHIRT	0.00	0.00	0.00
	Fund Balance Subtotal:	5,712.14	(310.88)	5,401.26
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		5,712.14	(310.88)	5,401.26

Balance Sheet
 Period Ending: April 2019
 Annual; Processing Month 04/2019

<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	1,245.98	(37.94)	1,208.04
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
	Current Assets Subtotal:	1,245.98	(37.94)	1,208.04
Total Assets and Deferred Outflows of Resources:		1,245.98	(37.94)	1,208.04
<u>Current Liabilities</u>				
72 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
72 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Other Liabilities</u>				
72 603	ENCUMBRANCES	0.00	0.00	0.00
72 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
72 704	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
72 704 005	FUND BALANCE - UNDESIGNATED	1,245.98	(37.94)	1,208.04
	Fund Balance Subtotal:	1,245.98	(37.94)	1,208.04
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,245.98	(37.94)	1,208.04

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 90	GENERAL CAPITAL ASSETS - FIXED ASSETS			
<u>Current Assets</u>				
90 101	CASH IN BANK	0.00	0.00	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	84,688.30	0.00	84,688.30
90 204	EQUIPMENT-LOCAL	122,415.00	0.00	122,415.00
	Long-term Assets Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
Total Assets and Deferred Outflows of Resources:		<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
<u>Current Liabilities</u>				
90 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
90 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 696	LESS: OUTSTANDING ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	809,875.00	0.00	809,875.00
90 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
90 705	INVESTMENT IN GEN FIXED ASSETS	0.00	0.00	0.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	215,589.00	0.00	215,589.00
	Fund Balance Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>

Batch Description: APRIL 30 2019 CHECK RECONCILIATION Processing Month: 04/2019
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	04/30/2019	108,318.00

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36142	DAKOTA PLAYERS	03/18/2019	2,000.00
36158	AFLAC	04/01/2019	768.42
36161	NORTHERN PLAINS INSURANCE POOL	04/01/2019	5,408.48
36163	SANFORD HEALTH FLEX PLAN	04/01/2019	16.00
36172	CLAY HOUSE	04/15/2019	140.00
	Total:		<u>8,332.90</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
108,318.00	(8,332.90)	99,985.10	99,985.10

Cleared Automatic Payment Total:	27,663.42
Cleared Checks Total:	86,321.65
Cleared Direct Deposit Total:	(66,287.50)
Cleared Void Total:	
Cleared Deposit Total:	83,047.56
Cleared Manual Journal Entries Total:	(709.95)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

4/30/2019

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 551	4/19/2019	MJ19-040	7,505.36		GRANT COUNTY MARCH 2019 APPORTIONMENT
10 110	4/19/2019	MJ19-040		7,085.79	GRANT COUNTY MARCH 2019 APPORTIONMENT
10 112	4/19/2019	MJ19-040		419.57	GRANT COUNTY MARCH 2019 APPORTIONMENT
21 551	4/19/2019	MJ19-040	2,148.64		GRANT COUNTY MARCH 2019 APPORTIONMENT
21 110	4/19/2019	MJ19-040		2,051.19	GRANT COUNTY MARCH 2019 APPORTIONMENT
21 112	4/19/2019	MJ19-040		97.45	GRANT COUNTY MARCH 2019 APPORTIONMENT
22 551	4/19/2019	MJ19-040	1,896.63		GRANT COUNTY MARCH 2019 APPORTIONMENT
22 110	4/19/2019	MJ19-040		1,803.71	GRANT COUNTY MARCH 2019 APPORTIONMENT
22 112	4/19/2019	MJ19-040		92.92	GRANT COUNTY MARCH 2019 APPORTIONMENT
10 551	4/19/2019	MJ19-040	8,404.57		ROBERTS COUNTY MARCH 2019 APPORTIONMENT
10 110	4/19/2019	MJ19-040		8,404.57	ROBERTS COUNTY MARCH 2019 APPORTIONMENT
21 551	4/19/2019	MJ19-040	3,372.32		ROBERTS COUNTY MARCH 2019 APPORTIONMENT
21 110	4/19/2019	MJ19-040		3,372.32	ROBERTS COUNTY MARCH 2019 APPORTIONMENT
22 553	4/19/2019	MJ19-040	2,966.07		ROBERTS COUNTY MARCH 2019 APPORTIONMENT
22 110	4/19/2019	MJ19-040		2,966.07	ROBERTS COUNTY MARCH 2019 APPORTIONMENT
10 101	4/3/2019	MJ19-041		709.95	1QTR 2019 SD UI TAX
10 1111 000 250	4/3/2019	MJ19-041	709.95		1QTR 2019 SD UI TAX
11 101	4/26/2019	MJ19-042		750.00	ADV PYMT CKS
11 1190 000 479 011	4/26/2019	MJ19-042	750.00		ADV PYMT CKS
71 101	4/26/2019	MJ19-042		993.55	FLEX PAYMENT TXFR
71 1190 000 479 012	4/26/2019	MJ19-042	993.55		FLEX PAYMENT TXFR
72 101	4/26/2019	MJ19-042		37.94	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	4/26/2019	MJ19-042	37.94		STUDENT COUNCIL PAYMENTS
10 1990	4/30/2019	MJ19-043	90.00		MOVE PTO REIMBURSEMENT
10 1990 098	4/30/2019	MJ19-043		90.00	MOVE PTO REIMBURSEMENT

28,875.03 28,875.03 TOTAL DEBITS AND CREDITS

BALANCE - MUST BE ZERO



BIG STONE CITY LIONS

BIG STONE CITY SCHOOL DISTRICT #25-1

2019-2020 BUDGET PRESENTATION

Fund	Revenue	Expenditure	Surplus/Deficit
General	\$1,253,086	\$1,294,655	(\$41,569)
Capital Outlay	\$155,500	\$208,000	(\$52,500)
Special Education	\$168,242	\$174,490	(\$6,248)
Pension	\$0	\$19,747	(\$19,747)
Food Service	\$76,450	\$92,213	(\$15,763)
Enterprise Fund 53			
Preschool	\$11,025	\$53,731	(\$42,706)
Learning Center	\$201,330	\$179,304	\$22,026
Outside of School Time	\$38,600	\$35,794	\$2,806

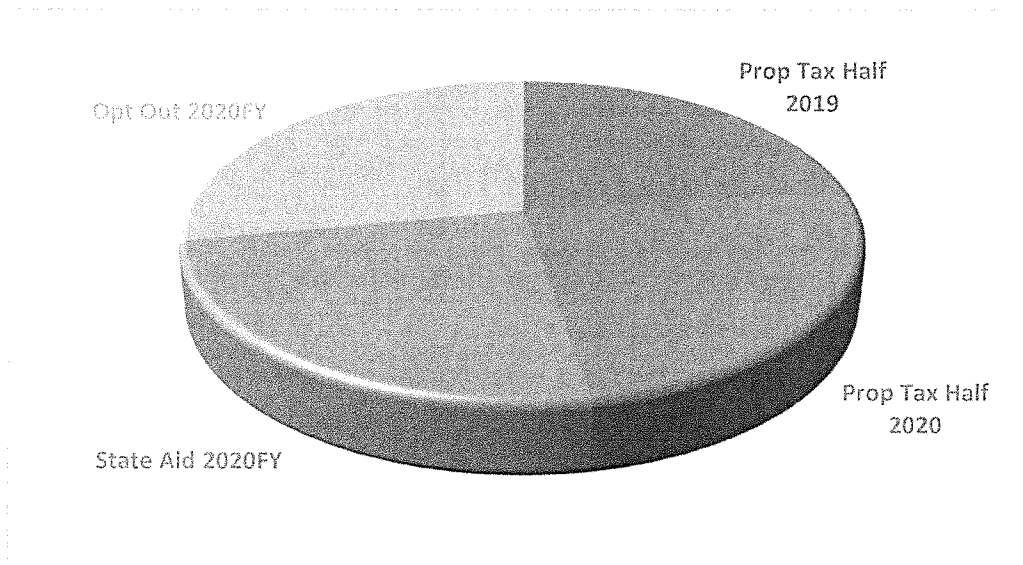
As of 5/16/19

2019-2020 General Fund Budget

DOE State Aid Budget Calculator

State Aid Fall Enrollment Count (Fall 2019) estimating	91
Need based on Certified Instructional Staff Salaries/Benefits	\$ 492,649
State Aid Share for Non-Teacher Expenses (overhead)	\$ 162,870
Total General Fund need per state calculator	\$ 655,519
Minus - Local Effort - Property Taxes	\$ 421,364
Estimated Local Effort - Property Taxes 2nd Half Pay 2019	\$ 205,341
Estimated Local Effort - Property Taxes 1st Half Pay 2020	\$ 216,023
Minus - Local Effort - Other Revenue Equalization	\$ 14,539
General Fund State Aid	\$ 219,616

Opt Out	\$250,000
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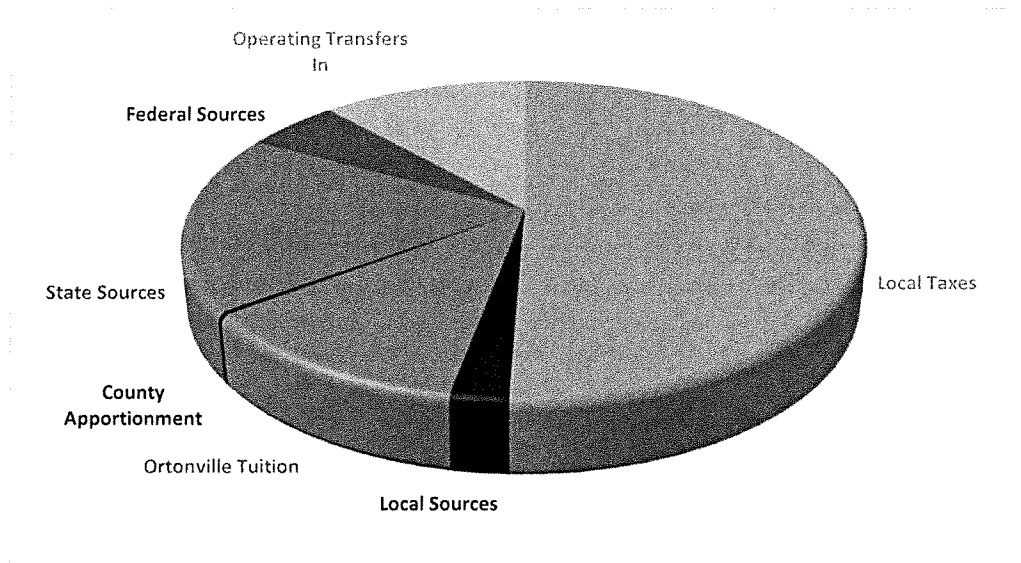


2019-2020 General Fund Revenue

Where the money comes from...

\$1,328,228

Local Taxes	\$ 671,364	50.5%
Local Sources	\$ 31,400	2.4%
Ortonville Tuition	\$ 155,595	11.7%
County Apportionment	\$ 4,100	0.3%
State Sources	\$ 240,596	18.1%
Federal Sources	\$ 70,283	5.3%
Operating Transfers In/Reserves	\$ 154,890	11.7%



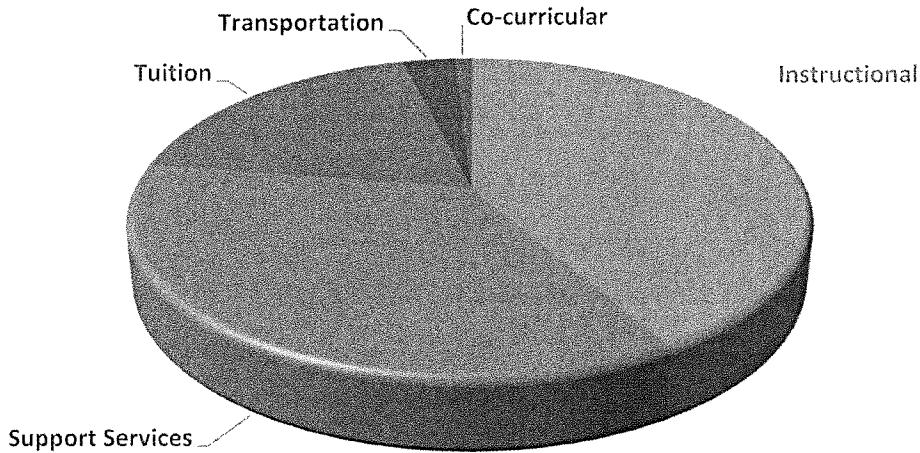
2019-2020 General Fund Expenditures

Budget Estimates

	2018-2019	2019-2020	Difference	% Change
Instructional	\$ 544,075	\$ 556,903	\$ 12,828	2.4%
Support Services	\$ 449,606	\$ 478,886	\$ 29,280	6.5%
Tuition	\$ 217,478	\$ 247,800	\$ 30,322	13.9%
Transportation	\$ 39,695	\$ 39,695	\$ -	0.0%
Co-curricular	\$ 11,820	\$ 13,114	\$ 1,294	10.9%

Instructional: Salary/Wage Increase of 2.5% (approx)	\$ 12,828
Support Services: (approx)	\$ 29,000
Two year audit	\$ 18,000
Admin Offices	\$ 2,000
Support Staff	\$ 1,000
Op and Maint	\$ 8,000
Tuition:	\$ 30,000
Milbank tuition increase; more students	\$ 14,000
Ortonville tuition increase; more students	\$ 16,000
Transportation:	\$ -
Co-curricular:	
Increase to gen supply and school play budget; lodging	\$ 1,200

Total Increase	\$ 73,028
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2019-2020 Capital Outlay Budget

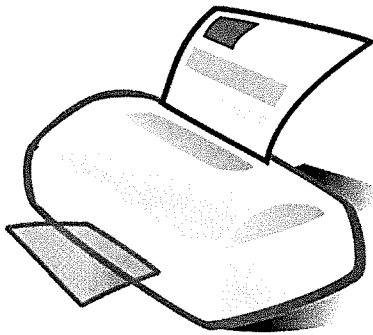
\$206,852



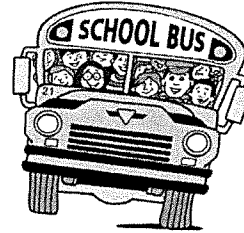
School Improvements
\$23,500
11.4%

Gym Roof Repair
\$60,000
29.0%

Maintenance Equipment
\$1,000
0.5%



Printing Services - Copier
\$4,500
2.2%

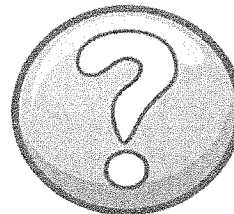


Transportation, Utility, Etc
\$26,659
12.9%

New Bus
\$54,000
26.1%



Teacher Salaries
\$32,192
15.6%



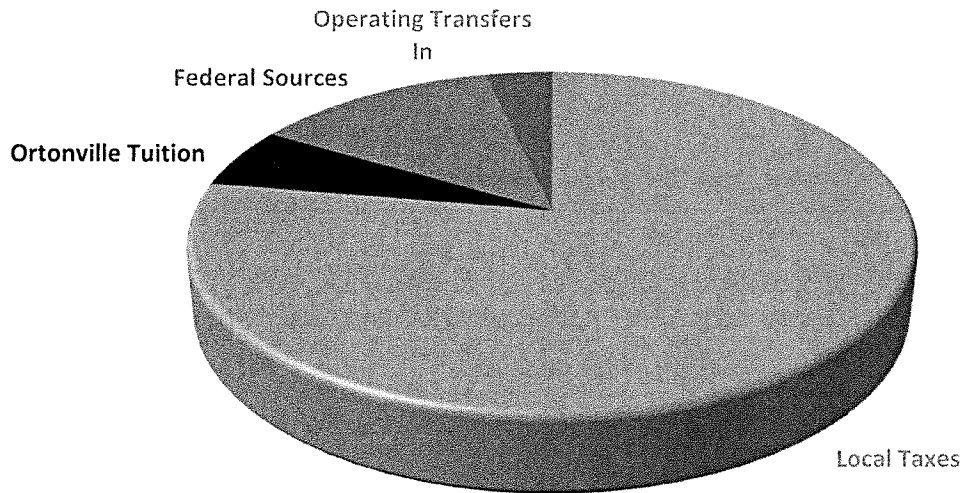
Contingencies
\$5,000
2.4%

2019-2020 Special Education Fund Revenue

Where the money comes from...

\$174,490

Local Taxes	\$	135,450	77.6%
Ortonville Tuition	\$	10,000	5.7%
Federal Sources	\$	22,792	13.1%
Operating Transfers In/Reserves	\$	6,248	3.6%



2019-2020 Special Education Fund Expenditures

Instructional	\$	68,815
Tuition - SPED	\$	60,000
Milbank tuition	\$	30,000
Ortonville tuition	\$	30,000
Support Services - Speech/Psychology/OT/PT	\$	45,675
	\$	<u>174,490</u>
2018-2019 Budget Total	\$	<u>201,420</u>
Difference	\$	(26,930)
Percentage Change		-13.4%

Rational: Less paraprofessional need

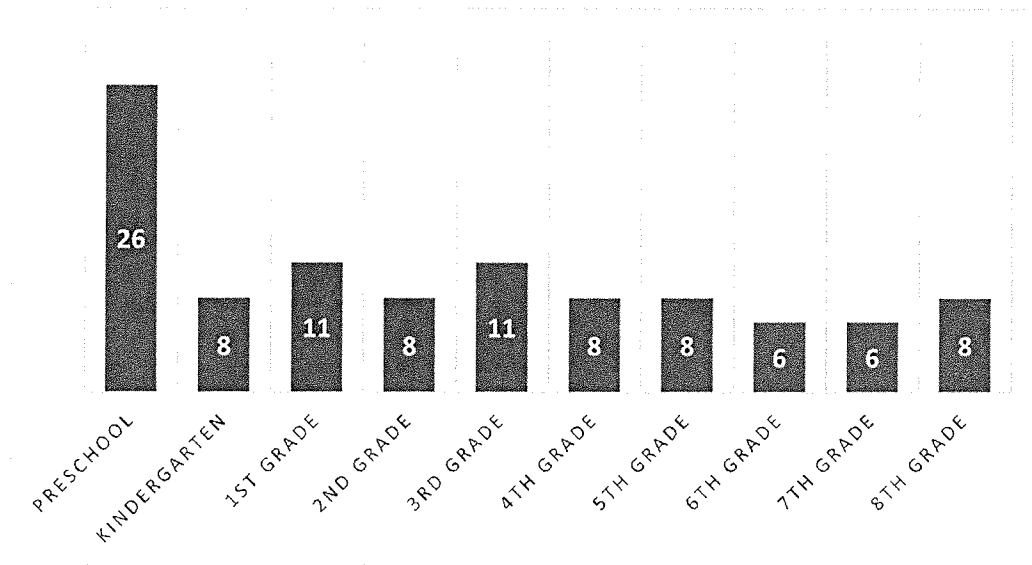
Pension Fund

- Taxing authority was eliminated by the 2016 SD Legislature
- The remaining fund balance has been used each year for elementary and middle school SDRS district costs
- The remaining funds for the 2019-2020 school year will be roughly \$19,747

2019-2020 Class Sizes

In Big Stone City School District Buildings (estimates)

Preschool	26
Kindergarten	8
1st Grade	11
2nd Grade	8
3rd Grade	11
4th Grade	8
5th Grade	8
6th Grade	6
7th Grade	6
8th Grade	8



Big Stone City School Enrollment Funding Projections

2020FY - 2022FY

updated: 3/27/19

Grade	Projected Year			Comments
	2018-2019	2019-2020	2020-2021	
PreK	19	26	?	?
K	9	6	10	5
1	6	9	6	10
2	7	6	9	6
3	6	7	6	9
4	4	6	7	6
5	6	4	6	7
6	5	6	4	6
7	8	5	6	4
8	7	8	5	6
K-8 Total	58	57	59	59
9	12	11	8	5
10	5	12	7	8
11	9	5	12	7
12	7	9	5	12
9-12 Total	33	37	32	32
Total State Aid Count	91	94	91	91

9-12 GRADES; per Ortonville listing of BSCS students attending Ortonville and BSCS high school students attending Milbank; ask Peggy for 8th graders from our BSC residence who will be attending Milbank for 9th grade, add this to the 9th grade section; due to this previous statement the 2021FY and 2022FY 9th grade numbers could be higher

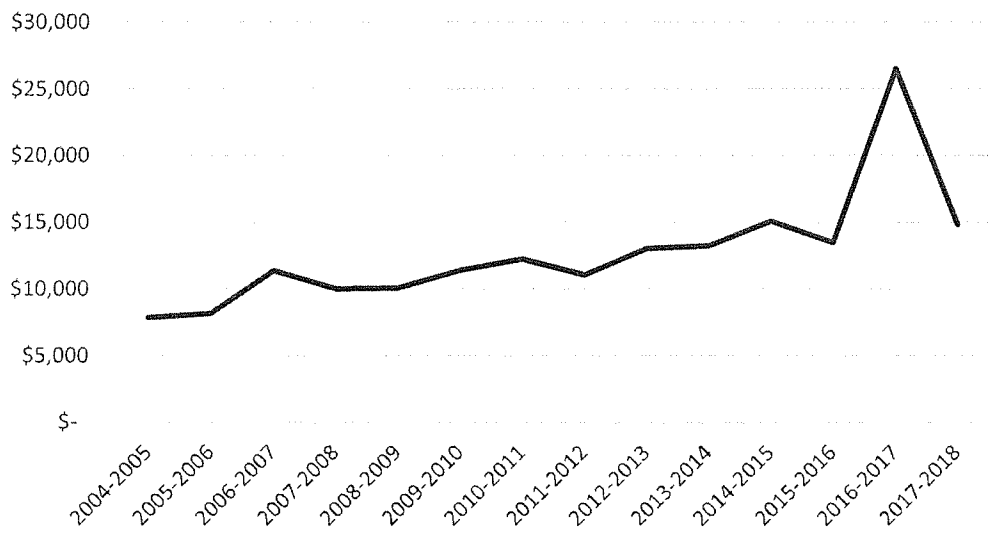
Per Student Allocation	5,482.10	5,564.33	5,647.80	5,732.51
Inflation Factor (%)	0.015	0.015	0.015	0.015

based on state formula; last two years based on 1.5% inflation factor estimated inflation rate; 3% or CPI, whichever is lower

Cost per ADM (per student cost)

Per DOE School Statistical Digest

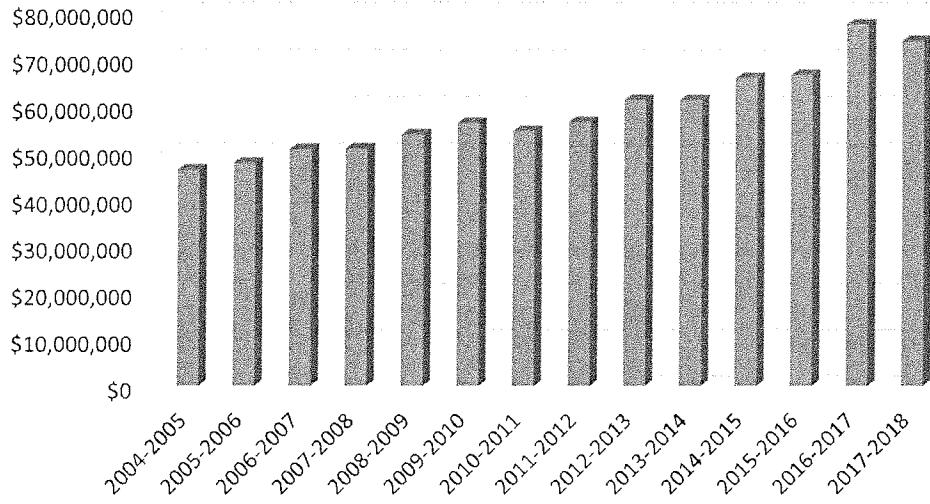
2004-2005	\$	7,861	
2005-2006	\$	8,180	
2006-2007	\$	11,367	
2007-2008	\$	10,022	
2008-2009	\$	10,066	
2009-2010	\$	11,390	
2010-2011	\$	12,242	
2011-2012	\$	11,043	
2012-2013	\$	13,038	
2013-2014	\$	13,227	
2014-2015	\$	15,064	
2015-2016	\$	13,474	
2016-2017	\$	26,509	this is an outlier per the DOE, incorrect
2017-2018	\$	14,819	



District Valuations

Per DOE School Statistical Digest

2004-2005	\$46,617,034
2005-2006	\$48,049,590
2006-2007	\$50,964,231
2007-2008	\$51,109,125
2008-2009	\$54,156,773
2009-2010	\$56,524,482
2010-2011	\$54,861,723
2011-2012	\$56,821,573
2012-2013	\$61,499,263
2013-2014	\$61,465,990
2014-2015	\$66,117,761
2015-2016	\$66,799,331
2016-2017	\$77,567,462
2017-2018	\$74,066,588



BIG STONE CITY SCHOOL DISTRICT #25-1
5 YEAR CAPITAL OUTLAY PLAN
SUMMER 2019 PROJECTIONS

	2019-20	2020-21	2021-2022	2022-2023	2023-2024	Comments
1900 Building Boiler	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Preventative maintenance
1900 Building Heating/Cooling Replacement	\$ 2,000	\$ 38,000	\$ 40,000	\$ 30,000	\$ 30,000	Set aside for future heating/cooling need
Bus Replacement (Chevy Midbus)	\$ 54,000					set aside \$10,000 in 2019FY; use reserves in CO to purchase bus; Harlows Bus \$50,100 quote, National Bus Sales \$58,000 est on higher side of proposal
Cafeteria Furnace			\$ 3,000			End of useful life
Ceiling Fans		\$ 3,500				caged industrial ceiling fans for gymnasium to replace existing; 5/8/19 Scott Conroy quote \$850/fan (equipment and install cost included in price)
Curriculum						
Custodial Equipment	\$ 1,000					replace 1950s floor buffer summer 2019
Elementary - Heating/Cooling System		\$ 20,000	\$ 20,000			Plan a bigger unit to tie into the duct system that is already here; talk to electrical company and the power plant to see what they can recommend
Fire Alarm System		\$ 9,000	\$ 9,000	\$ 9,000		Updates to current heat sensors and zones; done over a 4-6 year period; proposal from 3D Sec total cost of proj will be approx +\$35,000 - HOMELAND SECURITY GRANT EACH YEAR??
Fire Alarm System Flood Light System	\$ 2,000					Upgrade due to Fire Marshall Report; needs replacement on one set
Trees on Property	\$ 1,000					remove evergreen on southwest part of property/front parking lot; other tree trimming ext
Flooring	\$ 2,500					Principals office due to heat pipe damage, continue through workroom and admin assistant office
Gym Floor Tile				\$ 40,000		Some tiles are loose and have been reglued; replace; raised wood?
Gymnasium Lighting	\$ 4,000				\$ 4,000	Upkeep; new bulbs and ballasts; LED upgrade later
School Lighting (LED)			\$ 4,000	\$ 4,000	\$ 4,000	(1) Upgrade hallway-caf-kitchen-bathrooms-hallway - DONE (2) elementary (3) MS, etc
Gutter System for School	\$ 3,000					School wide overview and repair of our gutter systems; 1900 building needs most repair; bid with or separately when roof repair proj starts
Gymnasium Roof Repair	\$ 60,000					7/9/18 TREMCO \$40,000+ and Schmidt's Spray Foam and Roofing approx \$25,000; 3/8/19 PRO-TEC Watertown \$50,000+; WILL HAVE TO PROPER BID; TECHNIQUE/METHOD/APPLICATIONS AND PROPOSAL DIFFERENT
Lockers		\$ 4,000			\$ 8,000	School Specialty; broken, been repaired a lot, need upgrade; replace bay of lockers between library and science room next
Locker Rooms						finish floors with patching, epoxy and rubber baseboard
Kitchen Equipment				\$ 7,000		replacement of industrial dishwasher tentative
Lawnmower Upgrade			\$ 5,000			Upgrade lawnmower with snowblower
Music Equipment						update music PA sound system
Playground Rubber Mulch & Pea Rock			\$ 4,000		\$ 4,000	Playground Safety; more rubber mulch and pea rock for 2018 summer
Pole Shed/Garage - Northeast side of school					\$ 30,000	Shelter school vehicles from the elements; set aside pay out ???
School Vehicle Replacement		\$ 10,000	\$ 15,000			Set aside; Replace Ford Expedition; lease to own option from local dealership
Sidwalks - 1900 Building, Door#2		\$ 10,000				Showing wear; update
Stage Accessories			\$ 5,000			New backdrop curtains and side curtains
Student Desks and Chairs						
Tuck Pointing				\$ 25,000	\$ 20,000	Section of Building; upkeep
Window Replacement					\$ 10,000	1900 Building; energy efficient
Year 1 Walls and Ceilings Project	COMPLETE					Rest of 1900 Lobby, stair walls, workroom, hallways, down to transom doors, including kitchen, cafeteria, and caf bathrooms; new ceiling tile in kitchen, cafeteria, and caf bathrooms, texture on walls not including brick walls
Year 2 Walls and Ceilings Project	\$ 4,000					Elementary Wing hallways, classrooms, title I, speech, hallways, ceilings; NOT COMPLETED IN SUMMER 2018, STILL A FEW CLASSROOMS TO FINISH
Year 3 Walls and Ceilings Project	\$ 2,000					Still need to complete a few rooms in elementary from last year 2018 summer; MS stair landing, hallways, ceilings reported by Mr. Lester; new prom boards will be installed so paint behind them before install
Contingencies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Capital Lease - Copy Machine	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	Kyocera copy machine new capital lease June 2018; 5 year lease; summer 2023 ending
SDCL 13-16-6; School Transportation, Utilities, Etc	\$ 26,659	\$ 26,739	\$ 26,819	\$ 26,900	\$ 26,981	Transportation, utilities, etc; approx. 0.3%/inflation increase/yr
SDCL 13-16-26; Transfer to Teacher Salaries	\$ 32,192	\$ 32,289	\$ 32,386	\$ 32,483	\$ 32,580	Teacher salaries; approx. 0.3%/inflation increase/yr

Total Need	\$ 206,852	\$ 166,028	\$ 176,705	\$ 186,883	\$ 182,061
CO Funds to Receive	\$ 155,000	\$ 165,000	\$ 175,000	\$ 187,000	\$ 182,000
Total Anticipated CO Request	\$ 160,000	\$ 170,000	\$ 180,000	\$ 187,000	\$ 182,000
Total Reserves to Use	\$ 51,852	\$ 1,028	\$ 1,705	\$ (117)	\$ 61
Budget	TBD	TBD	TBD	TBD	TBD

Reason for funds being less than requested amount is our fiscal year is split by the calendar year. 2019 CY and 2020 CY