

# BIG STONE CITY SCHOOL DISTRICT 25-1

*“Educating all students for a lifetime of success!”*

## SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

July 23<sup>rd</sup> 2019 at 6:30 PM

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

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

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

1. **Call to order in Board Room and Establish Quorum.** Time: \_\_\_\_\_
2. **Roll Call** \_\_\_\_Wiik \_\_\_\_Westermeyer \_\_\_\_VanLith \_\_\_\_Rabe \_\_\_\_Henrich \_\_\_\_
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
5. **Approval of the Supplemental Budget for Funds** Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
  - a. 2019FY Supplemental Budget Recommendation and worksheet
    1. The ending 2019FY Budget to Actual Report; without taking into account fund transfers, the general fund received approximately 98.8% of its revenues and used 100.1% in general fund expenditures. After taking into account transfers of up to \$6,042.05 to Food Service and up to \$60,497.31 to Fund 53, (\$37,378 preschool, \$2,728 LLLC, \$1,369 OST, \$14,393 of one time supplies, staff bonus and hourly pay end June 2018 over into July 2018 = \$55,868), from the general fund and up to 45% capital outlay transfer \$60,000 and pension fund transfer of \$20,000 to the general fund, the general fund has a surplus of approximately \$757.62 ending 2019FY.
6. **Approval of the Fund Transfer(s)** Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
  - a. 2019FY Fund Transfer Recommendations
7. **Adjourn the 2018-2019 School Board** Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
8. **Call the 2019-2020 School Board to order – Christopher Folk, CEO**
  - a. Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
9. **Nomination(s) for School Board President:** Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
10. **Nomination(s) for School Board President to cease:** Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)

11. Nomination(s) for School Board Vice President Motion: Motion: \_\_\_\_\_  
MC:\_\_\_ (\_\_\_-\_\_\_)

12. Nomination(s) for School Board Vice President to cease: Motion: \_\_\_\_\_  
MC:\_\_\_ (\_\_\_-\_\_\_)

13. Call to order by School Board President Time: \_\_\_\_\_

14. Roll Call \_\_\_Wiik \_\_\_Westermeyer \_\_\_VanLith \_\_\_Rabe \_\_\_Henrich \_\_\_

**15. Community Input Session (5-minute maximum)**

- a. 2020FY Proposed Budget Hearing
- b. Anticipated levies to be requested are as follows (prior year in parenthesis): \$1.473 per thousand for ag (py \$1.512), \$3.296 per thousand for owner-occupied property (py \$3.383), and \$6.821 per thousand for other (ie commercial property, py \$7.001).
- c. The capital outlay levy request will be in dollars of \$160,000, an increase of \$10,000 from prior year \$150,000, which per DOE school levy worksheet, the levy is calculated to be around \$1.782 per thousand. The state law allows up to \$3.00 per thousand.
- d. The special education anticipated levy request will be \$1.616 (py 1.567).
- e. Opt out request of \$250,000. Opt out levies for prior year general fund are an additional \$0.920 per thousand for ag, \$2.058 per thousand of owner-occupied property, and \$4.260 per thousand of other (ie commercial property).
- f. View 2020FY May Board Budget Presentation and/or school levy breakdown per DOE worksheet

**16. Communication Items**

- a. Board Communication
- b. Principal Report – no report to present this month
- c. CEO/Business Manager’s Report – there will 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; 2020FY worker’s compensation renewal rate is \$4,012. 2020FY property/liability renewal rate is \$18,783 which had been talked about in previous meetings as it had a significant increase from 2019FY to 2020FY. There is various mentor program and MTSS conference professional development event expenses that have concluded by most of the staff. Membership dues and annual software fees are also included in this month’s expenses.
  3. Payroll Register – Unitemized Report (current month)
  4. Balance Sheet
  5. Check Reconciliation Report
  6. Manual Journal Entry Board Report
  7. The school has been selected to receive a Summer Food Service Program site review by the SD DOE Child and Adult Nutrition Services (CANS) Dept this summer. There are several schools in the state that are receiving this site review on their summer feeding programs. The kitchen staff and administration will be working with CANS to complete this site review in the next couple months.

**17. 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); June 24 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 the South Dakota Department of Health Contract
    - a. This is a yearly contract that we have with the Department of Health that offers us our school nursing services and testing. One change from 2019FY to 2020FY contract is \$30/hour rate to \$31/hour rate. The administration recommends approval as presented.
  - 6. Approval of the Associated School Boards Protective Trust – Worker's Compensation Fund Adoption, Renewal Motion and Participant Agreement
    - a. This is our estimated yearly renewal proposal for the school's worker's compensation benefit. Documents available at the board meeting for review. The administration recommends approval as presented.
  - 7. Approval of the Associated School Boards Protective Trust – Property and Liability Insurance Adoption, Renewal Motion and Participant Agreement
    - a. This is our yearly renewal proposal for the school's property and liability insurance. Documents available at the board meeting for review. The administration recommends approval as presented.
  - 8. Approval of the Big Stone Therapies Contract
    - a. This is a yearly contract that we have with Big Stone Therapies that offers our school therapy services. There are no changes from 2019FY to 2020FY contracts. The contract will be available at the meeting for review. The administration recommends approval as presented.
  - 9. Second and final reading of a new Policy ACAB Prohibition Against Aiding or Abetting Sexual Abuse
    - a. The ASBSD sample policy mirrors the federal law but includes several definitions not included in federal law.
  - 10. Second and final reading of an existing Policy KG Facility Use and reference to KG-E(1) Facility Use Agreement.
    - a. The updated sample policy addresses school board rules regarding the use of school facilities, procedures for requesting use and prohibited uses.
  - 11. Approval of the CEO/Business Manager to be the designated school official on open enrollment applications
    - a. This gives the flexibility to the CEO, on behalf of the school district, who will be able to approve open enrollment forms throughout the year when time is a factor. All open enrollment forms will be discussed

and/or approved also at board meetings. The administration recommends approval as presented.

12. Approval of the student/parent, support staff, and teacher handbooks for the 2019-2020 school year.
  - a. The administration has reviewed the handbooks with minor updates. The administration recommends approval as presented. A copy of each will be available at the meeting.

### 18. Separate Action Items

- a. Approval of Cashwa Distributing (CWD) as our school's primary vendor per the state procurement process.
  1. This is a requirement by the state for our food service purchasing. Shelly Anderson and 6 other school district head cooks have been in meetings throughout the last half of the school year making sure that our districts are in compliance with all the state rules for the procurement process. We received bids from 1 of 3 vendors. One no response and the other vendor declined their bid opportunity. CWD is our recommendation to the board for our primary vendor for our district. The administration recommends approval as presented.
  2. **Motion:** \_\_\_\_\_ **MC:**\_\_\_ (\_\_\_-\_\_\_)
- b. Approval of the engagement letter related to the 2-year audit of the Big Stone City School District #25-1 for the two years ending June 30, 2019.
  1. The cost of this 2-year audit is just shy of \$18,000. This has been the cost for our audit for the past several cycles. The engagement letter will be available for viewing at the board meeting. The administration recommends approval as presented.
  2. **Motion:** \_\_\_\_\_ **MC:**\_\_\_ (\_\_\_-\_\_\_)
- c. Approval of the Ortonville School District Tuition Agreement
  1. This is our yearly agreement with the Ortonville School for the exchanging of students in both districts. The amount paid per student is based on the South Dakota current school years per student allocation. The administration recommends approval as presented.
  2. **Motion:** \_\_\_\_\_ **MC:**\_\_\_ (\_\_\_-\_\_\_)
- d. Approval of the Ortonville School District Transportation Agreement
  1. This is our agreement with the Ortonville school to provide transportation services to our students. Please review the agreement and let me know if there are any questions.
  2. **Motion:** \_\_\_\_\_ **MC:**\_\_\_ (\_\_\_-\_\_\_)
- e. Approval of the Milbank School District Tuition Agreement
  1. This is our yearly agreement with the Milbank School for our district students who are in grades 9-12.
  2. **Motion:** \_\_\_\_\_ **MC:**\_\_\_ (\_\_\_-\_\_\_)

### 19. Reorganization Consent Agenda, SDCL 13-8-10 **Motion:** \_\_\_\_\_ **MC:**\_\_\_ (\_\_\_-\_\_\_)

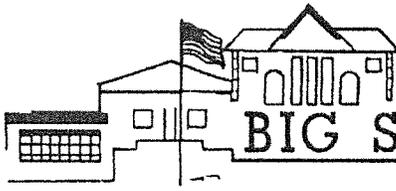
- a. Designation of official depository(ies), MinnWest Bank, Big Stone City (formally known as First State Bank/Wilmot), per SDCL 13-16-15
- b. Designation of official legal newspaper, Grant County Review, Milbank SD

- c. Authorize continuation of existing funds or accounts and the establishment of any new accounts, if applicable
- d. Set date, time and place for regular board meetings (previous year, third Tuesday)
- e. Set number of votes required to take action (previous year, simple majority, 3 out of 5 votes)
- f. Adoption of board policies and schedule for review
  - 1. If any necessary changes need to be made or if updated policies are mentioned through the Associated School Boards of South Dakota, they will be presented at that time. All school board policies can be viewed on our district website.
- g. Establishment of advisory committees where applicable
  - 1. See Big Stone City School District #25-1 Committees Report in board packet
- h. Review bonds for Business Manager and other bonded personnel
  - 1. Per ASBPT, our school now has crime coverage that is \$1 million coverage for each employee.
- i. Appointment of administrator of trust and agency accounts; Business Manager
- j. Appointment of individual(s) authorized to direct federal programs; CEO
- k. Authorize administrator to institute school lunch agreement; CEO
- l. Re-designate Amended Roberts Rules of Order as guidelines for parliamentary procedures rules
- m. Authorize Business Manager to invest and reinvest funds in institutions which serves greatest advantage to school district
- n. Set the following fees for the 2019-2020 school year:
  - 1. Student lunch: \$3.00
  - 2. Student breakfast: \$2.20
  - 3. Student's Seconds: \$1.25
  - 4. Adult lunch: \$4.00
  - 5. Adult breakfast: \$2.40
  - 6. Adult Seconds: \$1.25
  - 7. Milk: \$0.50
  - 8. Preschool Tuition: \$100/month
  - 9. Extracurricular Building Rental Fees
    - a. Gymnasium & Lunchroom Rental Fee: \$100
    - b. Security Deposit: \$100
  - 10. Lunchroom ONLY; Gymnasium locked Rental Fee: \$50
    - a. Security Deposit: \$50
  - 11. All other fees will be left up to the discretion of the administration of the district
- o. Authorize CEO to close school in emergency situations and in case of inclement weather. If absent, authorization goes to the Principal, Head Custodian, and Board President, in that order.
- p. Designate the county sheriff as the district truancy officer for the school year
- q. Set board member per diem for the year; \$40/meeting
- r. Designate Rodney Freeman as legal counsel for the school year
- s. Authorize expenses to be made from Imprest Fund
- t. Set mileage rates (previous year; \$0.45/mile)

**20. Discussion** (Items listed below for discussion may be acted upon by the school board)

- a. Next school board meeting: Recommendation based on previous meeting: August 20 2019 (regular meeting) at 6:30pm in the CEO/Business Manager Office/Board Room.

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



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

# BIG STONE CITY SCHOOL DISTRICT 25-1

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

Thursday, July 18, 2019

Subject: 2019FY Supplemental Budget Amplification

Big Stone City School Board of Education-

The purpose of a supplemental budget is to make sure, after every fiscal year has ended, your yearly expenditures do not exceed your yearly budget amount. As you can see below, these are the only accounts where the budget amount was exceeded by the actual expenditures. In 2018FY, there were 93 accounting lines supplemented with this practice. The recommendation for 2019FY is to supplement 86 accounting lines.

The suggested supplemental budget per accounting line may not reflect the actual difference between the budget amount and the actual amount (ie a cushion amount above the difference). This is done to eliminate the possibility of a small expense coming in at the end of the year making your actual expense higher than your budget amount after already approving a supplemental budget. This is a recommended practice per our school auditors.

Thank you,

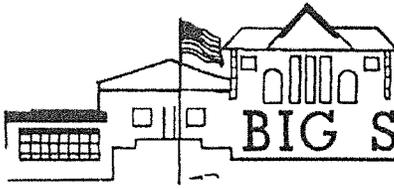
Christopher J Folk  
CEO/Business Manager  
Big Stone City School District #25-1



Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget Recommendation
1111	ELEMENTARY PROGRAM					
10 1111 000 111	CERTIFIED STAFF SALARY	255,417.00	268,537.82	105.14	(13,120.82) \$	15,000.00
10 1111 000 114	CLASSIFIED STAFF SALARY	3,900.00	4,923.75	126.25	(1,023.75) \$	3,000.00
10 1111 000 220	RETIREMENT	15,559.02	16,373.92	105.24	(814.90) \$	1,500.00
10 1111 000 230	HEALTH INSURANCE	7,300.00	7,765.09	106.37	(465.09) \$	1,500.00
10 1111 000 319	OTHER PROFESSIONAL SERVICES	1,000.00	1,059.10	105.91	(59.10) \$	500.00
10 1111 000 399	LYCEUMS	875.00	1,175.00	134.29	(300.00) \$	1,000.00
10 1111 501 210	SOCIAL SECURITY - TITLE II A - PD	0.00	156.17	0.00	(156.17) \$	500.00
10 1111 501 220	RETIREMENT - TITLE II A - PD	0.00	34.56	0.00	(34.56) \$	150.00
10 1111 501 319	OTHER PROF SERVICES - TITLE II A - F	3,000.00	9,482.90	316.10	(6,482.90) \$	8,000.00
10 1111 502 319	OTHER PROF SERVICES - TITLE II D -	5,000.00	6,260.00	125.20	(1,260.00) \$	3,000.00
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR	2,700.00	5,800.00	214.81	(3,100.00) \$	5,000.00
10 1111 703 120	SUBSTITUTES - MENTOR PROGRAM	0.00	160.00	0.00	(160.00) \$	500.00
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGR	200.00	449.06	224.53	(249.06) \$	500.00
10 1111 703 334	TRAVEL - MENTOR GRANT	0.00	1,404.50	0.00	(1,404.50) \$	3,000.00
10 1111 704 411	NON-TECHNOLOGY SUPPLIES - FUEL	0.00	131.80	0.00	(131.80) \$	500.00
10 1121 000 112	INSTRUCTIONAL AIDES/PARA SALAR	1,000.00	4,923.75	492.38	(3,923.75) \$	5,000.00
10 1121 300 541	EQUIPMENT - COMPUTERS; FED REA	3,900.00	15,947.99	408.92	(12,047.99) \$	14,000.00
10 1273 000 114	CLASSIFIED STAFF SALARY - TITLE	0.00	800.00	0.00	(800.00) \$	1,500.00
10 1273 000 230	HEALTH INSURANCE	0.00	14.40	0.00	(14.40) \$	150.00
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	150.00	157.17	104.78	(7.17) \$	150.00
10 1273 500 111	CERTIFIED STAFF SALARY - TITLE I PA	18,700.00	26,310.00	140.70	(7,610.00) \$	9,000.00
10 1293 010 372	TUITION - ORTONVILLE	144,652.00	174,475.91	120.62	(29,823.91) \$	31,000.00
10 1294 014 371	TUITION - MILBANK	66,762.24	72,325.76	108.33	(5,563.52) \$	7,000.00
10 2122 000 111	CERTIFIED STAFF SALARY	5,600.00	5,600.03	100.00	(0.03) \$	50.00
10 2213 000 319	OTHER PROF SERVICES - STAFF	1,000.00	1,151.89	115.19	(151.89) \$	300.00
10 2222 000 220	RETIREMENT - LIBRARY	240.00	240.02	100.01	(0.02) \$	50.00
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	400.00	1,112.63	278.16	(712.63) \$	1,500.00
10 2311 000 119	OTHER COMPENSATION	2,400.00	2,520.00	105.00	(120.00) \$	500.00
10 2311 000 210	SOCIAL SECURITY	190.00	192.78	101.46	(2.78) \$	150.00
10 2311 000 411	NON-TECHNOLOGY SUPPLIES	600.00	634.08	105.68	(34.08) \$	150.00
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	748.09	149.62	(248.09) \$	500.00
10 2410 000 334	TRAVEL	1,000.00	1,924.58	192.46	(924.58) \$	1,500.00
10 2490 000 319	MEDICAID CLAIMING FEE	100.00	146.21	146.21	(46.21) \$	150.00
10 2529 000 114	CLASSIFIED STAFF SALARY - ADMIN	19,300.00	22,619.21	117.20	(3,319.21) \$	5,000.00
10 2529 000 220	RETIREMENT	7,938.00	8,139.01	102.53	(201.01) \$	500.00
10 2529 000 411	NON-TECHNOLOGY SUPPLIES	2,200.00	2,529.31	114.97	(329.31) \$	500.00
10 2549 000 220	RETIREMENT	1,914.57	1,914.59	100.00	(0.02) \$	50.00

10 2549 000 340	COMMUNICATION	2,500.00	2,781.50	111.26	(281.50)	\$	500.00
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICIT	11,000.00	14,688.18	133.53	(3,688.18)	\$	5,000.00
10 2549 041 321	PUBLIC UTILITY SERVICE - WATER	3,700.00	3,890.65	105.15	(190.65)	\$	500.00
10 2549 042 321	PUBLIC UTILITY SERVICE - HEAT	7,500.00	9,060.50	120.81	(1,560.50)	\$	2,000.00
10 2552 000 120	SUBSTITUTES - BUS DRIVER	150.00	534.00	356.00	(384.00)	\$	500.00
10 2552 000 323	REPAIRS & MTNCE - VEHICLES	1,500.00	4,190.88	279.39	(2,690.88)	\$	3,000.00
10 6900 000 119	OTHER COMPENSATION	4,500.00	5,008.75	111.31	(508.75)	\$	800.00
10 6900 000 210	SOCIAL SECURITY	350.00	365.81	104.52	(15.81)	\$	50.00
10 6900 000 319	OTHER PROF SERVICES	500.00	645.00	129.00	(145.00)	\$	200.00
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	100.00	654.25	654.25	(54.25)	\$	1,000.00
10 6900 098 319	OTHER PROF SERV - MISC FIELD TRIP	4,000.00	6,395.81	159.90	(2,395.81)	\$	4,000.00
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PL	2,000.00	2,770.00	138.50	(770.00)	\$	1,500.00
21 5000 000 549	OTHER EQUIPMENT	4,500.00	4,929.68	109.55	(429.68)	\$	1,000.00
22 1221 000 111	CERTIFIED STAFF SALARY	20,391.00	20,672.73	101.38	(281.73)	\$	500.00
22 1221 010 372	TUTION-ORTONVILLE	12,000.00	29,777.35	248.14	(17,777.35)	\$	19,000.00
22 1221 014 371	TUTION-MILBANK	15,000.00	32,623.85	217.49	(17,623.85)	\$	19,000.00
22 1221 600 111	CERTIFIED STAFF SALARY - IDEA PAR	22,629.00	22,792.00	100.72	(163.00)	\$	500.00
24 4500 000 150	EARLY RETIREMENT PAYMENT	10,200.00	10,448.80	102.44	(248.80)	\$	500.00
24 4500 000 210	SOCIAL SECURITY	0.00	435.96	0.00	(435.96)	\$	800.00
51 2562 000 120	SUBSTITUTES	600.00	2,467.42	411.24	(1,867.42)	\$	2,500.00
51 2562 000 230	HEALTH INSURANCE	5,700.00	5,714.95	100.26	(14.95)	\$	50.00
51 2562 000 315	REGISTRATION FEES - FOOD SERVICE	100.00	125.00	125.00	(25.00)	\$	50.00
51 2562 000 319	PROFESSIONAL SERVICES	1,000.00	2,590.43	259.04	(1,590.43)	\$	2,500.00
51 2562 000 461	FOOD PURCHASES - LUNCH	27,000.00	29,117.47	107.84	(2,117.47)	\$	3,000.00
51 2562 000 540	EQUIPMENT	0.00	6,955.12	0.00	(6,955.12)	\$	8,000.00
51 2562 035 461	FOOD PURCHASES - CACFP LLLC	0.00	610.94	0.00	(610.94)	\$	1,000.00
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	7,800.00	7,804.66	100.06	(4.66)	\$	50.00
51 2562 102 210	SOCIAL SECURITY - SFSP	560.00	560.48	100.09	(0.48)	\$	50.00
51 2562 102 220	RETIREMENT - SFSP	466.00	468.27	100.49	(2.27)	\$	50.00
51 2562 102 230	HEALTH INSURANCE - SFSP	3.60	12.65	351.39	(9.05)	\$	50.00
51 2562 102 461	FOOD PURCHASES - SFSP	1,960.00	2,271.75	115.91	(311.75)	\$	500.00
53 1141 000 112	INSTRUCTIONAL AIDES/PARA SALAR'	15,615.00	16,630.06	106.50	(1,015.06)	\$	2,500.00
53 1141 000 120	SUBSTITUTES	500.00	1,890.20	378.04	(1,390.20)	\$	2,000.00
53 1141 000 210	SOCIAL SECURITY	2,719.96	2,749.33	101.08	(29.37)	\$	50.00
53 1141 000 220	RETIREMENT	2,133.30	2,179.60	102.17	(46.30)	\$	100.00
53 1141 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	1,090.70	109.07	(90.70)	\$	150.00
53 3500 000 111	CERTIFIED STAFF SALARY - LLLC	47,527.00	54,157.63	113.95	(6,630.63)	\$	7,000.00
53 3500 000 120	SUBSTITUTES - LLLC	0.00	4,003.50	0.00	(4,003.50)	\$	5,000.00
53 3500 000 230	HEALTH INSURANCE - LLLC	0.00	78.66	0.00	(78.66)	\$	150.00
53 3500 000 319	OTHER PROF SERVICES - LLLC	8,940.00	12,325.93	137.87	(3,385.93)	\$	5,000.00
53 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	3,000.00	5,924.93	197.50	(2,924.93)	\$	4,000.00
53 3500 035 461	FOOD PURCHASES - CACFP	0.00	8,260.67	0.00	(8,260.67)	\$	9,000.00
53 3510 000 111	CERTIFIED STAFF SALARY - OST	9,919.50	12,009.31	121.07	(2,089.81)	\$	3,000.00
53 3510 000 119	OTHER COMPENSATION - OST	13,000.00	16,515.99	127.05	(3,515.99)	\$	4,000.00
53 3510 000 120	SUBSTITUTES - OST	300.00	566.00	188.67	(266.00)	\$	500.00

53 3510 000 210	SOCIAL SECURITY - OST	1,776.29	2,052.43	115.55	(276.14)	\$	500.00
53 3510 000 230	HEALTH INSURANCE - OST	0.00	17.86	0.00	(17.86)	\$	50.00
53 3510 000 319	OTHER PROF SERVICES - OST	0.00	1,774.38	0.00	(1,774.38)	\$	2,000.00
53 3510 000 334	TRAVEL - OST	300.00	360.48	120.16	(60.48)	\$	100.00



# BIG STONE CITY SCHOOL DISTRICT 25-1

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

Monday, July 22, 2019

Subject: 2019FY Funds Transfer Amplification

Big Stone City School Board of Education-

- Recommendation by the business manager to transfer up to but not exceed the following funds from the General Fund 10 to the Preschool/OST/Little Lion’s Enterprise Fund 53.

Per the June 2019 Balance Sheet Report the following funds had a negative balance of:  
(Cash + AR – AP + Fund Balance)

Preschool/Little Lion’s Learning Center/OST Fund 53 = (\$55,869)

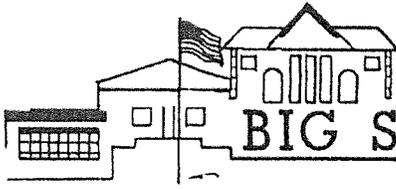
Journal Entries:

Date	Account	Debit	Credit
6/30/2019	10 101		\$55,869
6/30/2019	10 8110 000 690	\$55,869	
6/30/2019	53 101	\$55,869	
6/30/2019	53 5110		\$55,869

- Per SB131 the capital outlay fund flexibility can contribute up to 45% to the general fund. The total revenue generated from the capital outlay fund per the budget to actual report ending June 30 2018 is \$153,908.56. The budgeted amount for 2019FY is \$60,000. The recommendation by the business manager is to transfer \$60,000 as budgeted.

Journal Entries:

Date	Account	Debit	Credit
6/30/2019	10 101	\$60,000	
6/30/2019	10 5110		\$60,000
6/30/2019	21 8110 000 690	\$60,000	
6/30/2019	21 101		\$60,000



# BIG STONE CITY SCHOOL DISTRICT 25-1

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

- Before the next Pension Fund Transfer is mentioned below, a correction to the budget lines will need to be made to move the budgeted amounts of 24 1111 000 220 elementary program \$13,000 and 24 1121 000 220 middle school program \$7,000 to the correct account 24 8110 000 690 operating transfers out \$20,000. This is just correcting the budgeting lines so that it will be accepted by the DOE for the annual report. The 2020FY budget will already incorporate this change.
- Per the Proposed 2019FY Budget there is to be a transfer for General Fund 10 retirement expenses from the Pension Fund 24 reserves in the amount of \$20,000.

Journal Entries:

Date	Account	Debit	Credit
6/30/2019	10 101	\$20,000	
6/30/2019	10 5110		\$20,000
6/30/2019	24 8110 000 690	\$20,000	
6/30/2019	24 101		\$20,000

Please contact me if there are any questions.

Thank you,

Christopher J Folk  
CEO/Business Manager  
Big Stone City School District #25-1

Big Stone City School District #25-1  
2019-2020 Proposed Budget and Means of Finance

**REVENUES**

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise PreK / LLC / OST	Grand Total
Fund balance use	\$ 96,646.00	\$ 17,500.00	\$ 6,248.00	\$ 19,747.00			\$ 140,141.00
Ad Valorem Tax	\$ 421,364.00	\$ 155,500.00	\$ 135,000.00				\$ 711,864.00
Opt Out	\$ 250,000.00						\$ 250,000.00
Transfer In	\$ 79,747.00				\$ 15,763.00	\$ 17,875.00	\$ 113,385.00
Preschool						\$ 11,025.00	\$ 11,025.00
Little Lion's Learning Center						\$ 176,930.00	\$ 176,930.00
Out of School Time (OST)						\$ 33,600.00	\$ 33,600.00
All other local revenue	\$ 201,521.00		\$ 10,450.00		\$ 29,500.00	\$ 15,000.00	\$ 256,471.00
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 1,049,278.00</b>	<b>\$ 173,000.00</b>	<b>\$ 151,698.00</b>	<b>\$ 19,747.00</b>	<b>\$ 45,263.00</b>	<b>\$ 254,430.00</b>	<b>\$ 1,693,416.00</b>
County Apportionment	\$ 4,100.00						\$ 4,100.00
<b>TOTAL COUNTY REVENUE</b>	<b>\$ 4,100.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,100.00</b>
State Aid	\$ 219,616.00						\$ 219,616.00
State Apportionment	\$ 5,000.00						\$ 5,000.00
Bank Franchise	\$ 10,000.00						\$ 10,000.00
All other state revenue	\$ 5,000.00						\$ 5,000.00
<b>TOTAL STATE REVENUE</b>	<b>\$ 239,616.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 239,616.00</b>
Grants-in-Aid	\$ 64,500.00		\$ 22,792.00		\$ 46,950.00	\$ 14,400.00	\$ 148,642.00
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 64,500.00</b>	<b>\$ -</b>	<b>\$ 22,792.00</b>	<b>\$ -</b>	<b>\$ 46,950.00</b>	<b>\$ 14,400.00</b>	<b>\$ 148,642.00</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,357,494.00</b>	<b>\$ 173,000.00</b>	<b>\$ 174,490.00</b>	<b>\$ 19,747.00</b>	<b>\$ 92,213.00</b>	<b>\$ 268,830.00</b>	<b>\$ 2,085,774.00</b>

**EXPENDITURES**

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 366,459.00	\$ 33,000.00		\$ 13,822.90			\$ 413,281.90
Middle School Programs	\$ 190,886.00			\$ 5,924.10			\$ 196,810.10
Preschool/Enterprise Fund 53	\$ 17,875.00					\$ 53,731.00	\$ 71,606.00
Little Lion's Learning Center						\$ 179,305.00	\$ 179,305.00
Out of School Time (OST)						\$ 35,794.00	\$ 35,794.00
Title I	\$ 45,614.00						\$ 45,614.00
Tuition	\$ 271,352.00						\$ 271,352.00
Counseling	\$ 7,876.00						\$ 7,876.00
MTSS	\$ 5,000.00						\$ 5,000.00
Library	\$ 5,859.00						\$ 5,859.00
Technology	\$ 16,683.00						\$ 16,683.00
School Board	\$ 6,599.00						\$ 6,599.00
Audit	\$ 18,000.00						\$ 18,000.00
Administration & Offices	\$ 191,211.00						\$ 191,211.00
Food Service Program	\$ 15,764.00				\$ 92,213.00		\$ 107,977.00
Other Support Services	\$ 8,120.00						\$ 8,120.00
Operation & Maint.	\$ 128,869.00	\$ 59,000.00					\$ 187,869.00
Transportation	\$ 47,645.00	\$ 81,000.00					\$ 128,645.00
Extracurricular/Activities	\$ 13,682.00						\$ 13,682.00
Mild/Moderate Dis.			\$ 128,815.00				\$ 128,815.00
Psychological Serv.			\$ 1,500.00				\$ 1,500.00
Speech Services			\$ 41,675.00				\$ 41,675.00
Therapy Services			\$ 2,500.00				\$ 2,500.00
<b>TOTAL EXPENSES</b>	<b>\$ 1,357,494.00</b>	<b>\$ 173,000.00</b>	<b>\$ 174,490.00</b>	<b>\$ 19,747.00</b>	<b>\$ 92,213.00</b>	<b>\$ 268,830.00</b>	<b>\$ 2,085,774.00</b>

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	202,527.31	674,729.64
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	5,287.50
1140	UTILITY TAX	0.00	15,693.56
1190	PENALTIES AND INTEREST ON TAX	68.12	1,333.06
1313	TUITION OTHER LEAS OUT STATE	40,335.52	159,388.22
1510	INTEREST EARNED	1,464.02	6,722.24
1791	YEARBOOK SALES	0.00	65.00
1910	RENTALS	0.00	1,353.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	4,673.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,533.56
1990	OTHER	5,807.45	12,277.62
2110	COUNTY APPORTIONMENT	14.77	6,858.24
2200	REVENUE IN LIEU OF TAXES	0.00	90.17
3111	STATE AID	17,943.00	251,808.00
3112	STATE APPORTIONMENT	0.00	7,170.46
3114	BANK FRANCHISE TAX	0.00	12,849.02
3125	MENTOR TEACHERS	7,150.94	8,300.20
4151	OTHER STATE REV.	12,763.59	21,833.36
4153	TITLE IV REAP FLEX	6,686.00	10,000.00
4158	TITLE I PART A (84.010)	0.00	26,310.00
4159	TITLE II PART A REAP (84.367A)	299.00	5,933.00
4200	REVENUE IN LIEU OF TAXES	0.00	91.21
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>295,059.72</u>	<u>1,234,300.06</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	38,914.53	153,908.56
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	1,001.83
1190	PENALTIES AND INTEREST ON TAX	15.18	169.14
1990	OTHER	0.00	720.00
21	CAPITAL OUTLAY FUND	<u>38,929.71</u>	<u>155,799.53</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	34,220.47	127,445.60
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	968.24
1190	PENALTIES AND INTEREST ON TAX	13.35	155.71
1313	TUITION OTHER LEAS OUT STATE	3,604.92	12,106.34
1973	MEDICAID INDIRECT ADM SERVICES	0.00	88.00
1990	OTHER	0.00	300.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	22,792.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>37,838.74</u>	<u>163,855.89</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		

Revenue		Monthly Activity	Balance @ EOM
1610	SALES TO PUPILS	1,558.90	27,507.95
1620	SALES TO ADULTS	989.55	6,920.61
1990	OTHER	565.56	5,067.78
3810	CASH REIMBURSEMENT	233.99	233.99
4151	OTHER STATE REV.	0.00	7,067.34
4810	FEDERAL REIMBURSEMENT	6,671.84	42,306.36
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	10,019.84	89,104.03
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	107.50	7,092.50
1981	DAY CARE CENTER SERVICES	21,946.55	143,543.96
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	4,646.96	31,815.64
1990	OTHER	3,344.69	11,392.86
4810	FEDERAL REIMBURSEMENT	2,474.67	10,678.93
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	32,520.37	204,523.89
<b>Grand Total:</b>		<b>414,368.38</b>	<b>1,847,583.40</b>

### BSCS Expenditure Summary

07/22/2019 03:24 PM

Regular; Processing Month 06/2019; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 234,670.46	\$ 1,250,793.64
21	CAPITAL OUTLAY FUND	\$ 2,305.09	\$ 40,532.11
22	SPECIAL EDUCATION FUND	\$ 26,765.45	\$ 182,504.64
24	PENSION FUND	\$ 475.00	\$ 10,884.76
51	FOOD SERVICE FUND	\$ 16,057.00	\$ 103,118.40
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 30,377.82	\$ 245,998.33
Grand Total:		\$ 310,650.82	\$ 1,833,831.88

Per Bank Statement	Ending-	June 30, 2019	
MAIN Account			\$ 490,128.52
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 296,011.76
(11) ADV PYMT & (71) FLEX Account			\$ 8,473.50
(72) STUDENT COUNCIL Account			\$ 1,409.04

NOTE:

07/11/2019 02:19 PM

Unposted; Batch Description JULY 23 2019 AP SCHOOL BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
JULY 2019 ADVANCE PAYMENT FUND		07/03/2019
(SCHOOL CHECKING FUND)		55.00 CK# 4470 FRANK BOOTS LAWN CARE
(SCHOOL CHECKING FUND)		55.00 CK# 4468 FRANK BOOTS LAWN CARE
JUNE 30 2019 ADVANCE PAYMENT FUND		06/30/2019
EXP AP		
(SCHOOL CHECKING FUND)		3.20 POSTAGE
(SCHOOL CHECKING FUND)		20.00 BACKGROUND CK FEE (PEKELDER)
(SCHOOL CHECKING FUND)		55.00 CK# 4465 FRANK BOOTS LAWN CARE
Vendor Name ADVANCE PAYMENT FUND		<hr/> 188.20
JULY 2019 ASB PROTECTIVE TRUST		07/10/2019
(PROP/LIAB INS)		4,012.00 WORK COMP RENEWAL
JULY 2019 2 ASB PROTECTIVE TRUST		07/10/2019
(PROP/LIAB INS)		18,783.00 PROP LIAB INS RENEWAL
Vendor Name ASB PROTECTIVE TRUST		<hr/> 22,795.00
2020FY DUES ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA		07/03/2019
(MEMBERSHIP DUES)		787.76 ANNUAL DUES
Vendor Name ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA		<hr/> 787.76
19-Jul-0001 BMO MASTERCARD		07/23/2019
		264.00 PCARDC Tubbs Of Soft Water ANNUAL SOFTEN
		3,149.00 PCARDC Freckle Ed SCHOOL PROGRAM TITLE F
		231.35 PCARDC Centurylink TELEPHONE
		13.50 PCARDC TRISTATEWATER WATER SERVICE
		104.07 PCARDC Century Business Produ LAMINATING
		560.00 PCARDC 3d Security SCHOOL INSPECTION
19-Jun-0002 BMO MASTERCARD		06/30/2019
		179.47 PCARDC HARTMANS FFVP
		(9.00) PCARDC Best Western MENTOR PROG LODGING
		(9.00) PCARDC Best Western MENTOR PROG LODGING
		(9.00) PCARDC Best Western MENTOR PROG LODGING
		268.39 PCARDC Americinn Lodge MTSS CONF LODGE P
		1,709.10 PCARDC Cedar Shore Resort MTSS CONF LODG
		79.00 PCARDC Best Western MENTOR PROG LODGING
		79.00 PCARDC Best Western MENTOR PROG LODGING
		349.03 PCARDC Waste Mgmt GARBAGE
		108.00 PCARDC Ortonville Ind K TEACHER AD
		128.78 PCARDC Cintas CUSTODIAL SERV

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

79.00 PCARDC Best Western MENTOR PROG LODGING  
 79.00 PCARDC Best Western MENTOR PROG LODGING  
 79.00 PCARDC Best Western MENTOR PROG LODGING  
 80.00 PCARDC TIE TITLE I CONF PD TITLE  
 162.49 PCARDC RURAL SOLUTIONS TECHNOLOGY SERVIC  
 300.00 PCARDC RURAL SOLUTIONS TECHNOLOGY SERVIC  
 79.50 PCARDC TRISTATEWATER WATER SERVICE  
 512.00 PCARDC City Of Watertown ZOO ZOO FIELD T  
 (9.00) PCARDC Best Western MENTOR PROG LODGING  
 (9.00) PCARDC Best Western MENTOR PROG LODGING  
 120.50 PCARDC The Shop EXPEDITION OIL SERV  
 478.76 PCARDC Customink Llc MTSS SCHOOL SHIRTS  
 1,020.00 PCARDC TIE MTSS SUMMER CONF PD TITLE  
 13.39 PCARDC RUNNINGS CUSTODIAL SUPPLIES  
 770.00 PCARDC Super 8 SCHOOL PLAY LODGING  
 152.55 PCARDC The Shop EXPEDITION AC SERV  
 50.00 PCARD1 MACDADDYS FUEL  
 15.40 PCARD3 Dollar General OST SNACK - LIONPA  
 132.10 PCARDC HARTMANS LIONPACK  
 907.50 PCARDC RURAL SOLUTIONS TECHNOLOGY SERVIC  
 17.50 PCARDC MACDADDYS FUEL  
 49.24 PCARDC HARTMANS FFVP  
 45.00 PCARD2 Holiday Stations MTSS CONF EXPEDI  
 44.80 PCARD2 Food And Fuel MTSS CONF EXPEDITIO  
 13.81 PCARD2 WALMART OFFICE SUPPLIES - MEDICIN

Vendor Name BMO MASTERCARD

12,379.23

UTILITIES1-0103 CITY OF BIG STONE CITY

07/03/2019

(UTILITIES - 1952 BUILDING)

73.21 ELECTRIC

(UTILITIES - 1952 BUILDING)

42.97 WATER & SEWER CHARGES

UTILITIES2-0103 CITY OF BIG STONE CITY

07/03/2019

(UTILITIES)

239.82 ELECTRIC

(UTILITIES)

127.65 WATER & SEWER CHARGES

UTILITIES3-0103 CITY OF BIG STONE CITY

07/03/2019

(UTILITIES - GYM)

467.46 ELECTRIC

(UTILITIES - GYM)

66.66 WATER & SEWER CHARGES

Vendor Name CITY OF BIG STONE CITY

1,017.77

JUNE 30 2019 DIVISION OF CRIMINAL INVESTIGATION

06/30/2019

EXP

(BACKGROUND CHECKS)

43.25 FINGERPRINTING (PEKELDER)

Vendor Name DIVISION OF CRIMINAL INVESTIGATION

43.25

Invoice Number	Vendor Name	Invoice Date	Description	Amount Detail Description
JUNE 30 2019	GRANT COUNTY REVIEW	06/30/2019	(ADVERTISING)	86.17 BOARD PROCEEDINGS 5/21/19
Vendor Name	GRANT COUNTY REVIEW			<u>86.17</u>
JUNE 30 2019	NAPA; STURDEVANTS AUTO PARTS	06/30/2019	(MAINTENANCE SUPPLIES)	145.15 EXPEDITION NEW BATTERY
Vendor Name	NAPA; STURDEVANTS AUTO PARTS			<u>145.15</u>
JULY 2019-0001	NORTHWESTERN ENERGY	07/03/2019	(UTILITIES - NATGAS)	40.32 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY			<u>40.32</u>
JUNE 30 2019	OSTLUND, LYNDA	06/30/2019	EXP AP	113.40 WATERTOWN ACADEMY MILEAGE TITLE FUNDS PD
(REIMBURSEMENT)	Vendor Name		OSTLUND, LYNDA	<u>113.40</u>
2020FY CEO	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	07/10/2019	(MEMBERSHIP & DUES)	508.00 CEO/BUSINESS MANAGER DUES
Vendor Name	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA			<u>508.00</u>
JUNE 30 2019	SD DEPARTMENT OF HEALTH	06/30/2019	EXP	420.00 HEALTH SERVICES
(HEALTH SERVICES)	Vendor Name		SD DEPARTMENT OF HEALTH	<u>420.00</u>
2020FY	SD TEACHER PLACEMENT CENTER	07/03/2019	(MEMBERSHIP DUES & FEES)	435.00 TEACHER PLACEMENT WEBSITE
Vendor Name	SD TEACHER PLACEMENT CENTER			<u>435.00</u>
12178	SECURE CONTENT TECHNOLOGIES, LTD.	07/03/2019	(TECHNOLOGY SERVICES)	208.25 ESET MAC LICENSES; ELEM
(TECHNOLOGY SERVICES)	Vendor Name		SECURE CONTENT TECHNOLOGIES, LTD.	89.25 ESET MAC LICENSES; MS
				<u>297.50</u>
B10059369	SHI INTERNATIONAL	07/03/2019		

07/11/2019 02:19 PM

Unposted; Batch Description JULY 23 2019 AP SCHOOL BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
TECHNOLOGY SUPPLIES		937.50 STATEWIDE MICROSOFT EES LICENSING
Vendor Name	SHI INTERNATIONAL	
		937.50

2020FY	SOFTWARE UNLIMITED INC	07/03/2019
(ACCOUNTING SOFTWARE)		3,450.00 SUI ANNUAL FEE
Vendor Name	SOFTWARE UNLIMITED INC	
		3,450.00

JULY 2019	SOUTH DAKOTA SCHOOL SUPERINTENDENTS ASSOCIATION	07/10/2019
(REGISTRATION FEE)		175.00 SUMMER SUPT CONF
Vendor Name	SOUTH DAKOTA SCHOOL SUPERINTENDENTS ASSOCIATION	
		175.00

JULY 2019	TRI STATE PEST CONTROL	07/03/2019
(PEST CONTROL)		100.00 SPRING PEST CONTROL
Vendor Name	TRI STATE PEST CONTROL	
		100.00

JUNE 30 2019	UNITY SQUARE	07/08/2019
(FIELD TRIP)		370.00 EOY SCHOOL FIELD TRIP
Vendor Name	UNITY SQUARE	
		370.00

Fund Number	10	44,289.25
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Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
19-Jun-0002	BMO MASTERCARD			06/30/2019
				210.62 PCARDC Century Business Produ COPIER LEA
				63.41 PCARD1 RUNNINGS CO PAINT PROJ
				175.96 PCARD1 Seehafer Ace Hardware CO PAINT PR
				175.96 PCARD1 Seehafer Ace Hardware CO PAINT PR
				58.17 PCARD2 MENDARDS CO PAINT PROJ
				74.98 PCARDC Seehafer Ace Hardware CO PAINT PR
Vendor Name	BMO MASTERCARD			759.10

JULY 2019	PENNINGTON, DANA	07/10/2019
(CARPET INSTALL)		872.45 OFFICES WORKROOM CARPET INSTALL
Vendor Name	PENNINGTON, DANA	
		872.45

Fund Number	21	1,631.55
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Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
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Invoice Number	Vendor Name	Invoice Date
2648	SIOUX FALLS SCHOOL DISTRICT	07/03/2019
(TUITION)		682.40 JUNE 2019 TUITION
9199	SIOUX FALLS SCHOOL DISTRICT	06/30/2019
(TUITION)		1,228.32 RESIDENTIAL STUDENT TUITION
Vendor Name	SIOUX FALLS SCHOOL DISTRICT	<hr/> 1,910.72
Fund Number	22	<hr/> 1,910.72
Checking Account ID	1	Fund Number 51
JULY 2019	ANDERSON, SHELLY	FOOD SERVICE FUND
(REIMBURSEMENT)		07/10/2019
Vendor Name	ANDERSON, SHELLY	20.53 SFSP
		<hr/> 20.53
19-Jun-0002	BMO MASTERCARD	06/30/2019
		218.57 PCARDC HARTMANS SCHOOL FOOD
		427.20 PCARDC Watertown Public Opinion FOOD SER
		154.11 PCARDC HARTMANS SCHOOL FOOD
		31.07 PCARDC HARTMANS SFSP
Vendor Name	BMO MASTERCARD	<hr/> 830.95
JUNE 30 2019	CASH-WA DISTRIBUTING	06/30/2019
(FOOD/CUSTODIAL SUPPLIES)		127.37 SFSP
Vendor Name	CASH-WA DISTRIBUTING	<hr/> 127.37
JUNE 30 2019 2	HARTMAN'S SUPERVALU FOODS	06/30/2019
(FOOD PURCHASES/SUPPLIES)		99.47 SFSP
Vendor Name	HARTMAN'S SUPERVALU FOODS	<hr/> 99.47
JUNE 30 2019	US FOODS	06/30/2019
(FOOD PURCHASES)		127.08 SFSP
Vendor Name	US FOODS	<hr/> 127.08
Fund Number	51	<hr/> 1,205.40
Checking Account ID	1	Fund Number 53
JULY 2019	ADVANCE PAYMENT FUND	PRESCHOOL/OST/LITTLE LIONS FUND
(SCHOOL CHECKING FUND)		07/03/2019
(SCHOOL CHECKING FUND)		200.00 CK# 4466 RENT
Vendor Name	ADVANCE PAYMENT FUND	294.00 CK# 4471 ORTONVILLE POOL PUNCH CARDS
		<hr/> 494.00

Invoice Number	Vendor Name	Invoice Date	Description	Amount	Detail Description
19-Jul-0001	BMO MASTERCARD	07/23/2019		840.00	PCARDC 3d Security LLLC INSPECTION AND
19-Jun-0002	BMO MASTERCARD	06/30/2019		661.90	PCARDC HARTMANS CACFP
				51.28	PCARD5 Subway LLLC STAFF MEETING
				848.99	PCARDC AMAZON LLLC PLAYGROUND
				90.00	PCARDC 3d Security LLLC MONITORING FIRE
				23.73	PCARD3 Berens CACFP
				303.38	PCARDC HARTMANS CACFP
				131.51	PCARDC HARTMANS CACFP
				71.63	PCARD3 AMAZON CACFP
				46.84	PCARD3 AMAZON CACFP
				10.65	PCARD3 Family Dollar CACFP
				18.93	PCARD3 Berens CACFP
				54.95	PCARD3 Berens LLLC PROF SERV
				16.00	PCARD3 Dollar General LLLC SUPPLIES
				70.92	PCARD3 AMAZON CACFP
				4.49	PCARD3 AMAZON OST SUPPLIES
				45.76	PCARD3 AMAZON OST SUPPLIES
				24.20	PCARD3 Otc Brands OST COMBINED APPEAL AR
				225.47	PCARD3 Otc Brands OST COMBINED APPEAL AR
				25.56	PCARD3 Shopko LLLC SUPPLIES
				24.66	PCARD3 Dollar General LLLC
				24.66	PCARD3 Dollar General OST
				3.00	PCARD3 Dollar General CACFP
				8.55	PCARD3 Dollar General LLLC SUPPLIES
				36.73	PCARD3 Dollar General CACFP
				36.20	PCARD3 AMAZON LLLC PHONE
				30.82	PCARD3 Dollar General OST SUPPLIES
				9.57	PCARD3 AMAZON OST SUPPLIES
				15.96	PCARD3 AMAZON OST SUPPLIES
				15.93	PCARD3 Berens CACFP
				44.95	PCARD3 Dollar General LLLC PROF SERV

Vendor Name BMO MASTERCARD

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3,817.22

JUNE 30 2019 CASH-WA DISTRIBUTING  
 (FOOD/CUSTODIAL SUPPLIES)

06/30/2019  
 231.71 LLLC CACFP

Vendor Name CASH-WA DISTRIBUTING

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231.71

JUNE 30 2019 CITY OF BIG STONE CITY  
 (UTILITIES)

06/30/2019  
 65.93 UTILITY

Vendor Name CITY OF BIG STONE CITY

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
		65.93
6/21/19	FREVERT, SARAH	06/30/2019
(TEMP SUB)		70.00 LLLC SUB
6/27/19	FREVERT, SARAH	06/30/2019
(TEMP SUB)		90.00 LLLC SUB
Vendor Name	FREVERT, SARAH	160.00
JUNE 30 2019	HARTMAN'S SUPERVALU FOODS	06/30/2019
(FOOD PURCHASES/SUPPLIES)		389.68 CACFP
Vendor Name	HARTMAN'S SUPERVALU FOODS	389.68
JUNE 30 2019	NORTHWESTERN ENERGY	07/09/2019
(UTILITIES - NATGAS)		3.97 NATRUAL GAS
Vendor Name	NORTHWESTERN ENERGY	3.97
JULY 2019-0001	ST. CHARLES CHURCH	07/03/2019
(RENT PAYMENT)		12.12 UTILITIES; NAT GAS
(RENT PAYMENT)		196.94 UTILITIES; CITY; ELECTRIC & WATER
Vendor Name	ST. CHARLES CHURCH	209.06
Fund Number	53	5,371.57
Checking Account ID	1	54,408.49

<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>
<b>Checking Account ID: 1</b>											
ADELAMY	ADELMAN, AMY										1,098.74
	GROSS:	1,246.83	1,246.83	0.00	1,246.83	1,246.83	1,924.01	1,924.01	1,924.01	1,808.57	
1,924.01	EMPLOYEE:	(26.35)	(26.36)	0.00	(77.30)	(18.08)	(115.44)			(561.74)	0.00
	EMPLOYER:				77.30	18.08	115.44	0.00	0.00	0.00	238.70
ANDESHE	ANDERSON, SHELLY										2,616.65
	GROSS:	3,469.47	0.00	0.00	3,469.47	3,469.47	4,265.69	4,265.69	4,265.69	4,009.75	
4,265.69	EMPLOYEE:	(335.11)	0.00	0.00	(215.11)	(50.31)	(255.94)			(791.57)	0.00
	EMPLOYER:				215.11	50.31	255.94	0.00	0.00	0.00	476.20
ATHEELM	ATHEY, ELMER										1,061.49
	GROSS:	1,169.59	0.00	0.00	1,169.59	1,169.59	0.00	1,169.59	1,169.59	1,169.59	
1,169.59	EMPLOYEE:	(18.63)	0.00	0.00	(72.51)	(16.96)	0.00			0.00	0.00
	EMPLOYER:				72.51	16.96	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY										1,821.59
	GROSS:	2,129.10	2,129.10	0.00	2,129.10	2,129.10	2,265.00	2,265.00	2,265.00	2,129.10	
2,265.00	EMPLOYEE:	(79.58)	(55.06)	0.00	(132.00)	(30.87)	(135.90)			(10.00)	0.00
	EMPLOYER:				132.00	30.87	135.90	0.00	0.00	0.00	1.20
BERDRAC	BERDAN, RACHEL										2,276.30
	GROSS:	2,780.83	2,780.83	0.00	2,780.83	2,780.83	2,958.33	2,958.33	2,958.33	2,780.83	
2,958.33	EMPLOYEE:	(183.37)	(108.43)	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
BOOGCHE	BOOGAARD, CHERYL										264.39
	GROSS:	286.29	286.29	0.00	286.29	286.29	304.56	304.56	304.56	286.29	
304.56	EMPLOYEE:	0.00	0.00	0.00	(17.75)	(4.15)	(18.27)			0.00	0.00
	EMPLOYER:				17.75	4.15	18.27	0.00	0.00	0.00	1.20
BRANLOR	BRANDT, LORELEI										0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	475.00
COOPNIC	COOPER, NICHOLE M										2,381.03
	GROSS:	2,830.05	0.00	0.00	2,830.05	2,830.05	3,107.50	3,107.50	3,107.50	2,921.05	
3,107.50	EMPLOYEE:	(149.67)	0.00	0.00	(175.46)	(41.04)	(186.45)			(173.85)	0.00
	EMPLOYER:				175.46	41.04	186.45	0.00	0.00	0.00	1.20
CRONJEN	CRONEN, JENNIFER										2,235.22
	GROSS:	2,833.35	2,833.35	0.00	2,833.35	2,833.35	3,172.76	3,172.76	3,172.76	2,982.39	
3,172.76	EMPLOYEE:	(189.67)	(111.24)	0.00	(175.67)	(41.08)	(190.37)			(229.51)	0.00
	EMPLOYER:				175.67	41.08	190.37	0.00	0.00	0.00	1.20
FOLKCHR	FOLK, CHRISTOPHER J										4,503.61
	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:	(332.94)	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	5.20
HAGGSHE	HAGGERTY, SHELLEY										3,689.84
	GROSS:	4,489.13	0.00	0.00	4,489.13	4,489.13	5,166.67	5,166.67	5,166.67	4,856.67	
5,166.67	EMPLOYEE:	(418.82)	0.00	0.00	(278.33)	(65.09)	(310.00)			(404.59)	0.00
	EMPLOYER:				278.33	65.09	310.00	0.00	0.00	0.00	476.20
HALVKAR	HALVORSON, KAREN										1,328.16
	GROSS:	1,545.72	0.00	0.00	1,545.72	1,545.72	1,644.38	1,644.38	1,644.38	1,545.72	
1,644.38	EMPLOYEE:	(89.32)	0.00	0.00	(95.83)	(22.41)	(98.66)			(10.00)	0.00
	EMPLOYER:				95.83	22.41	98.66	0.00	0.00	0.00	1.20

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing  
Month 07/2019

	<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											
												2,713.88
	GROSS:	3,313.96	3,313.96	0.00	3,480.96	3,480.96	3,732.83	3,572.10	3,739.10	3,348.13		
3,739.10	EMPLOYEE:	(205.34)	(118.45)	0.00	(215.82)	(50.47)	(223.97)				(211.17)	0.00
	EMPLOYER:				215.82	50.47	223.97	0.00	0.00	0.00	5.85	0.00
JULIERI	JULIUS, ERIN											
												0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	477.40	0.00
KILDHIS	KILDE, HISA											
												64.64
	GROSS:	70.00	0.00	0.00	70.00	70.00	0.00	70.00	70.00	70.00		
70.00	EMPLOYEE:	0.00	0.00	0.00	(4.34)	(1.02)	0.00				0.00	0.00
	EMPLOYER:				4.34	1.02	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											
												3,456.20
	GROSS:	4,151.67	0.00	0.00	4,151.67	4,151.67	4,416.67	4,416.67	4,416.67	4,151.67		
4,416.67	EMPLOYEE:	(347.87)	0.00	0.00	(257.40)	(60.20)	(265.00)				(30.00)	0.00
	EMPLOYER:				257.40	60.20	265.00	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,840.24
	GROSS:	2,170.60	0.00	0.00	2,170.60	2,170.60	2,725.60	2,725.60	2,725.60	2,562.06		
2,725.60	EMPLOYEE:	(164.31)	0.00	0.00	(134.58)	(31.47)	(163.54)				(391.46)	0.00
	EMPLOYER:				134.58	31.47	163.54	0.00	0.00	0.00	476.20	0.00
MURSN OA	MURSU, NOAH											
												230.87
	GROSS:	250.00	0.00	0.00	250.00	250.00	0.00	250.00	250.00	250.00		
250.00	EMPLOYEE:	0.00	0.00	0.00	(15.50)	(3.63)	0.00				0.00	0.00
	EMPLOYER:				15.50	3.63	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,539.52
	GROSS:	3,246.26	0.00	0.00	3,366.26	3,366.26	3,622.06	3,622.06	3,622.06	3,284.74		
3,622.06	EMPLOYEE:	(439.22)	0.00	0.00	(208.71)	(48.81)	(217.32)				(168.48)	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
RABECHL	RABE, CHLOE											
												147.83
	GROSS:	160.07	0.00	0.00	160.07	160.07	0.00	160.07	160.07	160.07		
160.07	EMPLOYEE:	0.00	0.00	0.00	(9.92)	(2.32)	0.00				0.00	0.00
	EMPLOYER:				9.92	2.32	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
												2,803.97
	GROSS:	3,422.28	0.00	0.00	3,422.28	3,422.28	3,640.72	3,640.72	3,640.72	3,422.28		
3,640.72	EMPLOYEE:	(356.51)	0.00	0.00	(212.18)	(49.62)	(218.44)				0.00	0.00
	EMPLOYER:				212.18	49.62	218.44	0.00	0.00	0.00	1.20	0.00
RADEKEN	RADEMACHER, KENDRA											
												2,323.30
	GROSS:	2,843.50	2,843.50	0.00	2,843.50	2,843.50	3,025.00	3,025.00	3,025.00	2,843.50		
3,025.00	EMPLOYEE:	(190.89)	(111.78)	0.00	(176.30)	(41.23)	(181.50)				0.00	0.00
	EMPLOYER:				176.30	41.23	181.50	0.00	0.00	0.00	1.20	0.00

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 07/2019

	<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>
ROBEAUT	ROBERTS, AUTUMN											
												1,192.87
	GROSS:	1,504.00	1,504.00	0.00	1,504.00	1,504.00	1,600.00	1,600.00	1,600.00	1,504.00		
1,600.00	EMPLOYEE:	(126.31)	(69.76)	0.00	(93.25)	(21.81)	(96.00)				0.00	0.00
	EMPLOYER:				93.25	21.81	96.00	0.00	0.00	0.00	0.00	0.00
ROEKRI	ROE, KRISTIN											
												2,410.99
	GROSS:	2,960.43	2,960.43	0.00	2,960.43	2,960.43	3,565.84	3,565.84	3,565.84	3,351.89		
3,565.84	EMPLOYEE:	(204.92)	(118.04)	0.00	(183.55)	(42.93)	(213.95)				(391.46)	0.00
	EMPLOYER:				183.55	42.93	213.95	0.00	0.00	0.00	476.20	0.00
SCHLKAS	SCHLUETER, KASI											
												1,197.14
	GROSS:	1,422.50	0.00	0.00	1,422.50	1,422.50	0.00	1,422.50	1,422.50	1,422.50		
1,422.50	EMPLOYEE:	(116.53)	0.00	0.00	(88.20)	(20.63)	0.00				0.00	0.00
	EMPLOYER:				88.20	20.63	0.00	0.00	0.00	0.00	0.00	0.00
STOEASH	STOEL, ASHLEY											
												2,656.31
	GROSS:	3,298.38	3,298.38	0.00	3,298.38	3,298.38	3,528.41	3,528.41	3,528.41	3,316.71		
3,528.41	EMPLOYEE:	(257.64)	(132.10)	0.00	(204.50)	(47.83)	(211.70)				(18.33)	0.00
	EMPLOYER:				204.50	47.83	211.70	0.00	0.00	0.00	1.20	0.00
TAYLELI	TAYLOR, ELIZABETH											
												1,379.28
	GROSS:	1,613.74	0.00	0.00	1,613.74	1,613.74	1,716.75	1,716.75	1,716.75	1,613.74		
1,716.75	EMPLOYEE:	(63.04)	0.00	0.00	(100.05)	(23.40)	(103.01)				(47.97)	0.00
	EMPLOYER:				100.05	23.40	103.01	0.00	0.00	0.00	1.20	0.00
THOMDLA	THOMAS, D'LAINE											
												48.48
	GROSS:	52.50	52.50	0.00	52.50	52.50	0.00	52.50	52.50	52.50		
52.50	EMPLOYEE:	0.00	0.00	0.00	(3.26)	(0.76)	0.00				0.00	0.00
	EMPLOYER:				3.26	0.76	0.00	0.00	0.00	0.00	0.00	0.00
TRAURUT	TRAUTNER, RUTH											
												1,506.12
	GROSS:	1,754.75	0.00	0.00	1,754.75	1,754.75	1,888.05	1,888.05	1,888.05	1,774.77		
1,888.05	EMPLOYEE:	(114.40)	0.00	0.00	(108.79)	(25.44)	(113.28)				(20.02)	0.00
	EMPLOYER:				108.79	25.44	113.28	0.00	0.00	0.00	1.20	0.00
WOLLASH	WOLLSCHLAGER, ASHLEY											
												1,072.60
	GROSS:	1,267.50	0.00	0.00	1,267.50	1,267.50	0.00	1,267.50	1,267.50	1,267.50		
1,267.50	EMPLOYEE:	(97.93)	0.00	0.00	(78.59)	(18.38)	0.00				0.00	0.00
	EMPLOYER:				78.59	18.38	0.00	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY											
												221.36
	GROSS:	239.70	0.00	0.00	239.70	239.70	255.00	255.00	255.00	239.70		
255.00	EMPLOYEE:	0.00	0.00	0.00	(14.86)	(3.48)	(15.30)				0.00	0.00
	EMPLOYER:				14.86	3.48	15.30	0.00	0.00	0.00	1.20	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												1,270.29
	GROSS:	1,423.14	0.00	0.00	1,423.14	1,423.14	1,543.85	1,543.85	1,543.85	1,451.22		
1,543.85	EMPLOYEE:	(43.98)	0.00	0.00	(88.23)	(20.64)	(92.63)				(28.08)	0.00
	EMPLOYER:				88.23	20.64	92.63	0.00	0.00	0.00	1.20	0.00
ZAHNSAM	ZAHN, SAMANTHA											
												17.36
	GROSS:	18.80	18.80	0.00	18.80	18.80	20.00	20.00	20.00	18.80		
20.00	EMPLOYEE:	0.00	0.00	0.00	(1.17)	(0.27)	(1.20)				0.00	0.00
	EMPLOYER:				1.17	0.27	1.20	0.00	0.00	0.00	0.00	0.00
Subtotal:					Female: 31	Male: 4	Total: 35	Net:				55,782.87
	GROSS:	67,348.33	24,444.04	0.00	67,969.33	67,969.33	70,534.57	74,432.00	74,599.00	70,079.93		
74,933.00	EMPLOYEE:	(4,790.88)	(855.29)	0.00	(4,214.10)	(985.56)	(4,482.07)				(3,822.23)	0.00
	EMPLOYER:				4,214.10	985.56	4,432.07	0.00	0.00	0.00	3,131.35	0.00

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 00</b>	<b>GENERAL LONG-TERM LIABILITIES</b>			
<u>Fund Balance</u>				
00 509	OTHER LONG-TERM LIABILITIES	3,141.38	0.00	3,141.38
00 705	INVESTMENT IN GEN FIXED ASSETS	(3,141.38)	0.00	(3,141.38)
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH	42,429.08	131,719.97	174,149.05
10 110	TAXES RECEIVABLE - CURRENT	253,511.54	(194,206.06)	59,305.48
10 112	TAXES RECEIVABLE - DELINQUENT	9.03	0.00	9.03
10 120	ACCOUNTS RECEIVABLE	0.00	12,643.94	12,643.94
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	1,402.20	297,413.96
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>615,717.58</u>	<u>(48,439.95)</u>	<u>567,277.63</u>
<u>Other Assets</u>				
10 390	BUDGETED REVENUE	1,249,282.00	0.00	1,249,282.00
10 392	LESS: REVENUE RECEIVED	(939,240.34)	(295,059.72)	(1,234,300.06)
	Other Assets Subtotal:	<u>310,041.66</u>	<u>(295,059.72)</u>	<u>14,981.94</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u><u>925,759.24</u></u>	<u><u>(343,499.67)</u></u>	<u><u>582,259.57</u></u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	974.59	8,943.48	9,918.07
10 404	CONTRACTS PAYABLE	429.36	66,446.08	66,875.44
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)	9,987.29	8,906.53
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	82,664.76	(82,664.76)	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	224,033.51	(111,541.30)	112,492.21
	Current Liabilities Subtotal:	<u>307,088.48</u>	<u>(108,829.21)</u>	<u>198,259.27</u>
<u>Other Liabilities</u>				
10 690	BUDGETED EXPENDITURES	1,249,282.00	0.00	1,249,282.00
10 692	LESS: EXPENDITURES TO DATE	(1,016,123.18)	(234,670.46)	(1,250,793.64)
	Other Liabilities Subtotal:	<u>233,158.82</u>	<u>(234,670.46)</u>	<u>(1,511.64)</u>
<u>Fund Balance</u>				
10 704 002	BUDGETED 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	381,518.94	0.00	381,518.94

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Fund Balance Subtotal:	385,511.94	0.00	385,511.94
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>925,759.24</b>	<b>(343,499.67)</b>	<b>582,259.57</b>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 11 IMPREST FUND - ADV PYMT ACCT</b>				
<u>Current Assets</u>				
11 101	CASH	2,076.55	719.05	2,795.60
	Current Assets Subtotal:	<u>2,076.55</u>	<u>719.05</u>	<u>2,795.60</u>
<u>Other Assets</u>				
11 392	LESS: REVENUE RECEIVED	(6,833.89)	(1,677.41)	(8,511.30)
	Other Assets Subtotal:	<u>(6,833.89)</u>	<u>(1,677.41)</u>	<u>(8,511.30)</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>(4,757.34)</u>	<u>(958.36)</u>	<u>(5,715.70)</u>
<u>Other Liabilities</u>				
11 692	LESS: EXPENDITURES TO DATE	(6,199.81)	(958.36)	(7,158.17)
	Other Liabilities Subtotal:	<u>(6,199.81)</u>	<u>(958.36)</u>	<u>(7,158.17)</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	1,442.47	0.00	1,442.47
	Fund Balance Subtotal:	<u>1,442.47</u>	<u>0.00</u>	<u>1,442.47</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>(4,757.34)</u>	<u>(958.36)</u>	<u>(5,715.70)</u>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	182,599.29	37,383.72	219,983.01
21 110	TAXES RECEIVABLE - CURRENT	98,732.64	(38,758.42)	59,974.22
21 112	TAXES RECEIVABLE - DELINQUENT	350.50	0.00	350.50
	Current Assets Subtotal:	<u>281,682.43</u>	<u>(1,374.70)</u>	<u>280,307.73</u>
<u>Other Assets</u>				
21 390	BUDGETED REVENUE	145,450.00	0.00	145,450.00
21 392	LESS: REVENUE RECEIVED	(116,869.82)	(38,929.71)	(155,799.53)
	Other Assets Subtotal:	<u>28,580.18</u>	<u>(38,929.71)</u>	<u>(10,349.53)</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u><u>310,262.61</u></u>	<u><u>(40,304.41)</u></u>	<u><u>269,958.20</u></u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	12,296.63	759.10	13,055.73
21 410	DUE TO GENERAL FUND	3,230.10	0.00	3,230.10
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	34,169.79	(34,169.79)	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	74,235.33	(4,588.63)	69,646.70
	Current Liabilities Subtotal:	<u>123,931.85</u>	<u>(37,999.32)</u>	<u>85,932.53</u>
<u>Other Liabilities</u>				
21 690	BUDGETED EXPENDITURES	145,450.00	0.00	145,450.00
21 692	LESS: EXPENDITURES TO DATE	(38,227.02)	(2,305.09)	(40,532.11)
	Other Liabilities Subtotal:	<u>107,222.98</u>	<u>(2,305.09)</u>	<u>104,917.89</u>
<u>Fund Balance</u>				
21 704 002	BUDGETED FUND BALANCE	0.00	0.00	0.00
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	79,107.78	0.00	79,107.78
	Fund Balance Subtotal:	<u>79,107.78</u>	<u>0.00</u>	<u>79,107.78</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u><u>310,262.61</u></u>	<u><u>(40,304.41)</u></u>	<u><u>269,958.20</u></u>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	24,914.96	21,180.22	46,095.18
22 110	TAXES RECEIVABLE - CURRENT	86,832.94	(34,083.17)	52,749.77
22 112	TAXES RECEIVABLE - DELINQUENT	512.49	0.00	512.49
	Current Assets Subtotal:	112,260.39	(12,902.95)	99,357.44
<u>Other Assets</u>				
22 390	BUDGETED REVENUE	201,420.00	0.00	201,420.00
22 392	LESS: REVENUE RECEIVED	(126,017.15)	(37,838.74)	(163,855.89)
	Other Assets Subtotal:	75,402.85	(37,838.74)	37,564.11
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>187,663.24</b>	<b>(50,741.69)</b>	<b>136,921.55</b>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	1,635.33	1,910.72	3,546.05
22 404	CONTRACTS PAYABLE	0.00	7,244.13	7,244.13
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
22 456	PR DEDUCTION	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	952.08	949.05
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	47,763.26	(28,365.29)	19,397.97
22 553	TAXES LEVIED FOR FUTURE PERIODS	48,547.00	(5,717.88)	42,829.12
	Current Liabilities Subtotal:	97,942.56	(23,976.24)	73,966.32
<u>Other Liabilities</u>				
22 690	BUDGETED EXPENDITURES	201,420.00	0.00	201,420.00
22 692	LESS: EXPENDITURES TO DATE	(155,739.19)	(26,765.45)	(182,504.64)
	Other Liabilities Subtotal:	45,680.81	(26,765.45)	18,915.36
<u>Fund Balance</u>				
22 704 002	BUDGETED FUND BALANCE	0.00	0.00	0.00
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	44,039.87	0.00	44,039.87
	Fund Balance Subtotal:	44,039.87	0.00	44,039.87
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>187,663.24</b>	<b>(50,741.69)</b>	<b>136,921.55</b>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 24 PENSION FUND</b>				
<u>Current Assets</u>				
24 101	CASH	38,931.88	(475.00)	38,456.88
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
	Current Assets Subtotal:	<u>39,158.75</u>	<u>(475.00)</u>	<u>38,683.75</u>
<u>Other Assets</u>				
24 390	BUDGETED REVENUE	30,200.00	0.00	30,200.00
	Other Assets Subtotal:	<u>30,200.00</u>	<u>0.00</u>	<u>30,200.00</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>69,358.75</u>	<u>(475.00)</u>	<u>68,883.75</u>
<u>Current Liabilities</u>				
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
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 457	BENEFITS PAYABLE	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
	Current Liabilities Subtotal:	<u>226.87</u>	<u>0.00</u>	<u>226.87</u>
<u>Other Liabilities</u>				
24 690	BUDGETED EXPENDITURES	30,200.00	0.00	30,200.00
24 692	LESS: EXPENDITURES TO DATE	(10,409.76)	(475.00)	(10,884.76)
	Other Liabilities Subtotal:	<u>19,790.24</u>	<u>(475.00)</u>	<u>19,315.24</u>
<u>Fund Balance</u>				
24 704 002	BUDGETED FUND BALANCE	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	49,341.64	0.00	49,341.64
	Fund Balance Subtotal:	<u>49,341.64</u>	<u>0.00</u>	<u>49,341.64</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>69,358.75</u>	<u>(475.00)</u>	<u>68,883.75</u>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH	(4.87)	(2,246.62)	(2,251.49)
51 120	ACCOUNTS RECEIVABLE	0.00	3,136.50	3,136.50
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
	Current Assets Subtotal:	<u>12,756.61</u>	<u>889.88</u>	<u>13,646.49</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	72,658.49	0.00	72,658.49
51 208	ACCUM DEPRECIATION-LOCAL	(40,416.23)	0.00	(40,416.23)
	Long-term Assets Subtotal:	<u>32,242.26</u>	<u>0.00</u>	<u>32,242.26</u>
<u>Other Assets</u>				
51 390	BUDGETED REVENUE	91,050.00	0.00	91,050.00
51 392	LESS: REVENUE RECEIVED	(79,084.19)	(10,019.84)	(89,104.03)
	Other Assets Subtotal:	<u>11,965.81</u>	<u>(10,019.84)</u>	<u>1,945.97</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	15,965.48	0.00	15,965.48
	Deferred Outflows of Resources Subtotal:	<u>15,965.48</u>	<u>0.00</u>	<u>15,965.48</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u><u>72,930.16</u></u>	<u><u>(9,129.96)</u></u>	<u><u>63,800.20</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	1,184.87	1,184.87
51 404	CONTRACTS PAYABLE	0.00	4,304.61	4,304.61
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
51 453 007	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	0.02	1,437.56	1,437.58
	Current Liabilities Subtotal:	<u>0.02</u>	<u>6,927.04</u>	<u>6,927.06</u>
<u>Other Liabilities</u>				
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
51 690	BUDGETED EXPENDITURES	91,050.00	0.00	91,050.00
51 692	LESS: EXPENDITURES TO DATE	(87,061.40)	(16,057.00)	(103,118.40)
	Other Liabilities Subtotal:	<u>10,160.48</u>	<u>(16,057.00)</u>	<u>(5,896.52)</u>
<u>Fund Balance</u>				

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 704 002	BUDGETED FUND BALANCE	0.00	0.00	0.00
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	54,956.08	0.00	54,956.08
	Fund Balance Subtotal:	<u>62,769.66</u>	<u>0.00</u>	<u>62,769.66</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>72,930.16</u>	<u>(9,129.96)</u>	<u>63,800.20</u>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH	(57,406.59)	(3,090.72)	(60,497.31)
53 120	ACCOUNTS RECEIVABLE	0.00	13,136.41	13,136.41
	Current Assets Subtotal:	<u>(57,406.59)</u>	<u>10,045.69</u>	<u>(47,360.90)</u>
<u>Other Assets</u>				
53 390	BUDGETED REVENUE	220,351.00	0.00	220,351.00
53 392	LESS: REVENUE RECEIVED	(172,003.52)	(32,520.37)	(204,523.89)
	Other Assets Subtotal:	<u>48,347.48</u>	<u>(32,520.37)</u>	<u>15,827.11</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	<u>21,501.65</u>	<u>0.00</u>	<u>21,501.65</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>12,442.54</u>	<u>(22,474.68)</u>	<u>(10,032.14)</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	3,828.51	3,828.51
53 404	CONTRACTS PAYABLE	0.00	3,595.53	3,595.53
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	2.33	479.10	481.43
	Current Liabilities Subtotal:	<u>2.33</u>	<u>7,903.14</u>	<u>7,905.47</u>
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
53 690	BUDGETED EXPENDITURES	220,351.00	0.00	220,351.00
53 692	LESS: EXPENDITURES TO DATE	(215,620.51)	(30,377.82)	(245,998.33)
	Other Liabilities Subtotal:	<u>13,042.52</u>	<u>(30,377.82)</u>	<u>(17,335.30)</u>
<u>Fund Balance</u>				
53 704 002	FUND BALANCE	0.00	0.00	0.00
53 708	UNRESTRICTED NET POSITION	(602.31)	0.00	(602.31)
	Fund Balance Subtotal:	<u>(602.31)</u>	<u>0.00</u>	<u>(602.31)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>12,442.54</u>	<u>(22,474.68)</u>	<u>(10,032.14)</u>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
	<u>Current Assets</u>			
71 101	CASH	5,419.23	258.67	5,677.90
	Current Assets Subtotal:	<u>5,419.23</u>	<u>258.67</u>	<u>5,677.90</u>
	<u>Other Assets</u>			
71 392	LESS REVENUE RECEIVED	(7,509.37)	(682.67)	(8,192.04)
	Other Assets Subtotal:	<u>(7,509.37)</u>	<u>(682.67)</u>	<u>(8,192.04)</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>(2,090.14)</u>	<u>(424.00)</u>	<u>(2,514.14)</u>
	<u>Other Liabilities</u>			
71 692	LESS EXPENDITURES	(8,555.90)	(424.00)	(8,979.90)
	Other Liabilities Subtotal:	<u>(8,555.90)</u>	<u>(424.00)</u>	<u>(8,979.90)</u>
	<u>Fund Balance</u>			
71 704 005	FUND BALANCE - UNDESIGNATED	6,465.76	0.00	6,465.76
	Fund Balance Subtotal:	<u>6,465.76</u>	<u>0.00</u>	<u>6,465.76</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>(2,090.14)</u>	<u>(424.00)</u>	<u>(2,514.14)</u>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	1,409.04	0.00	1,409.04
	Current Assets Subtotal:	<u>1,409.04</u>	<u>0.00</u>	<u>1,409.04</u>
<u>Other Assets</u>				
72 392	LESS: REVENUE RECEIVED	(4,071.10)	0.00	(4,071.10)
	Other Assets Subtotal:	<u>(4,071.10)</u>	<u>0.00</u>	<u>(4,071.10)</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>(2,662.06)</u>	<u>0.00</u>	<u>(2,662.06)</u>
<u>Other Liabilities</u>				
72 692	LESS: EXPENDITURES TO DATE	(3,571.73)	0.00	(3,571.73)
	Other Liabilities Subtotal:	<u>(3,571.73)</u>	<u>0.00</u>	<u>(3,571.73)</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	909.67	0.00	909.67
	Fund Balance Subtotal:	<u>909.67</u>	<u>0.00</u>	<u>909.67</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>(2,662.06)</u>	<u>0.00</u>	<u>(2,662.06)</u>

Monthly; Processing Month 06/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS</b>				
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	84,688.30	0.00	84,688.30
90 204	EQUIPMENT-LOCAL	122,415.00	0.00	122,415.00
	Long-term Assets Subtotal:	1,025,464.00	0.00	1,025,464.00
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>1,025,464.00</b>	<b>0.00</b>	<b>1,025,464.00</b>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	809,875.00	0.00	809,875.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	215,589.00	0.00	215,589.00
	Fund Balance Subtotal:	1,025,464.00	0.00	1,025,464.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>1,025,464.00</b>	<b>0.00</b>	<b>1,025,464.00</b>

Batch Description: JUNE 30 2019 CHECK RECONCILIATION Processing Month: 06/2019  
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	06/30/2019	490,128.52

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36228	AFLAC	06/03/2019	740.34
36233	SANFORD HEALTH FLEX PLAN	06/03/2019	16.00
36237	AMY ADELMAN	06/24/2019	25.00
36241	CASH-WA DISTRIBUTING	06/24/2019	3,912.64
36242	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	06/24/2019	405.22
36243	CONROY ELECTRIC INC	06/24/2019	66.33
36244	NICHOLE COOPER	06/24/2019	50.00
36245	JENNIFER CRONEN	06/24/2019	237.60
36247	GRANT COUNTY REVIEW	06/24/2019	76.97
36248	SHELLEY HAGGERTY	06/24/2019	234.90
36249	DORLA JACOBSON	06/24/2019	25.00
36250	ERIN JULIUS	06/24/2019	25.00
36252	MIDCONTINENT COMMUNICATIONS	06/24/2019	38.61
36253	MINNESOTA RIVER VALLEY EDUCATION DISTRICT	06/24/2019	180.00
36254	SYLVIA MUSCH	06/24/2019	25.00
36255	ORTONVILLE PUBLIC SCHOOLS	06/24/2019	64,117.66
36256	PEARSON EDUCATION	06/24/2019	190.80
36257	PRAIRIE FIVE RIDES	06/24/2019	102.00
36258	KRISTINA RABINE	06/24/2019	451.60
36259	KENDRA RADEMACHER	06/24/2019	262.60
36260	SKYANN SCHABLIN	06/24/2019	80.00
36261	SIOUX FALLS SCHOOL DISTRICT	06/24/2019	1,296.56
36262	SOUTH DAKOTA DEPT OF EDUCATION	06/24/2019	560.42
36263	ST. CHARLES CHURCH	06/24/2019	308.79
36264	ASHLEY STOEL	06/24/2019	25.00
36265	US FOODS	06/24/2019	739.16
Total:			74,193.20



<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
490,128.52	(74,193.20)	415,935.32	415,935.32

Cleared Automatic Payment Total: 39,676.66  
 Cleared Checks Total: 138,655.66  
 Cleared Direct Deposit Total: (68,094.14)  
 Cleared Void Total:  
 Cleared Deposit Total: 384,549.33  
 Cleared Manual Journal Entries Total:  
 Cleared Sales Journal Total:

\* greater than usual outstanding checks due to later board meeting date. should all clear by next month.

# MANUAL JOURNAL ENTRY BOARD REPORT

6/30/2019

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
53 1982	6/20/2019	MJ19-047	2,500.00		MOVE COMBINED APPEAL DOLLARS
53 1990	6/20/2019	MJ19-047		2,500.00	MOVE COMBINED APPEAL DOLLARS
10 1273 000 111	6/20/2019	MJ19-047		26,310.00	TITLE I GMS DRWDWN FUNDS MOVE
10 1273 500 111	6/20/2019	MJ19-047	26,310.00		TITLE I GMS DRWDWN FUNDS MOVE
22 1221 000 111	6/20/2019	MJ19-047		22,792.00	IDEA 611 GMS DRWDWN FUNDS MOVE
22 1221 600 111	6/20/2019	MJ19-047	22,792.00		IDEA 611 GMS DRWDWN FUNDS MOVE
10 1990 098	6/20/2019	MJ19-047	90.00		MOVE PTO REIMBURSEMENT 2
10 1990 024	6/20/2019	MJ19-047		90.00	MOVE PTO REIMBURSEMENT 2
11 101	6/25/2019	MJ19-048		958.36	ADV PYMT CKS
11 1190 000 479 011	6/25/2019	MJ19-048	958.36		ADV PYMT CKS
71 101	6/11/2019	MJ19-048		424.00	FLEX PAYMENT TXFR
71 1190 000 479 012	6/11/2019	MJ19-048	424.00		FLEX PAYMENT TXFR
53 120	6/30/2019	MJ19-049	500.00		CORRECT LLLC PLAYGROUND CK
53 3500 000 411	6/30/2019	MJ19-049		500.00	CORRECT LLLC PLAYGROUND CK
10 551	6/20/2019	NO MJE #	82,664.76		GRANT COUNTY MAY 2019 APPORTIONMENT
10 553	6/20/2019	NO MJE #	99,344.26		GRANT COUNTY MAY 2019 APPORTIONMENT
10 110	6/20/2019	NO MJE #		182,009.02	GRANT COUNTY MAY 2019 APPORTIONMENT
21 551	6/20/2019	NO MJE #	32,257.13		GRANT COUNTY MAY 2019 APPORTIONMENT
21 110	6/20/2019	NO MJE #		32,257.13	GRANT COUNTY MAY 2019 APPORTIONMENT
22 551	6/20/2019	NO MJE #	28,365.29		GRANT COUNTY MAY 2019 APPORTIONMENT
22 110	6/20/2019	NO MJE #		28,365.29	GRANT COUNTY MAY 2019 APPORTIONMENT
10 553	6/20/2019	NO MJE #	12,197.04		ROBERTS COUNTY MAY 2019 APPORTIONMENT
10 110	6/20/2019	NO MJE #		12,197.04	ROBERTS COUNTY MAY 2019 APPORTIONMENT
21 551	6/20/2019	NO MJE #	1,912.66		ROBERTS COUNTY MAY 2019 APPORTIONMENT
21 553	6/20/2019	NO MJE #	4,588.63		ROBERTS COUNTY MAY 2019 APPORTIONMENT
21 110	6/20/2019	NO MJE #		6,501.29	ROBERTS COUNTY MAY 2019 APPORTIONMENT
22 553	6/20/2019	NO MJE #	5,717.88		ROBERTS COUNTY MAY 2019 APPORTIONMENT
22 110	6/20/2019	NO MJE #		5,717.88	ROBERTS COUNTY MAY 2019 APPORTIONMENT
Please note that end of year transfers will be noted on the next month's report as they are not approved yet by the board of education					

320,622.01      320,622.01      TOTAL DEBITS AND CREDITS

BALANCE            MUST BE ZERO

**BOARD OF EDUCATION PROCEEDINGS  
BIG STONE CITY SCHOOL DISTRICT #25-1**

The Big Stone City School District's Board of Education met in a regular session on June 24, 2019 @ 7:00 PM in the Board Room/ CEO/Business Manager's Office with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager; Melissa Mueller, PTO, Nikki Twedt, PTO, Dorla Jacobson, Teacher

Meeting called to order by President Jennifer Wiik at 7:00 PM

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

The Pledge of Allegiance was recited.

Motion by Rabe, seconded by VanLith, to approve the proposed agenda. 4 votes yes. Motion Carried.

**Community Input Session** – The Lion's Pride PTO group gave the school board an overview of events and funds raised for the school over the past year and what their plans on for the 2019-2020 school year.

**Communication Items**

- Board Communication – none
- Principal Report – none
- CEO/Business Manager Report; the following reports were presented; Revenue/Expenditure Summary Report, BSCS Board Report – Detail, Bills and BMO PCard, Payroll Register – Unitemized Report, Balance Sheet, Check Reconciliation Report, Manual Journal Entry Board Report, Other topics discussed: Estimated End of Year Budget to Actual Report Overview (2019FY) and the 2019-2020 Preliminary Proposed Budget per SDCL 13-11-2.

Financial Report

	10	21	22	24	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	PENSION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME (OSTI)/LLLC FUND
May 1, 2019	BEGINNING BALANCE	\$147,456.33	\$13,800.98	\$39,406.88	(\$6,004.70)	(\$56,031.47)
	TOTAL RECEIPTS	\$39,856.70	\$56,999.39	\$0.00	\$13,198.68	\$19,613.91
	TOTAL DISBURSEMENTS	(\$153,123.21)	(\$45,883.41)	(\$475.00)	(\$7,198.85)	(\$20,989.03)
May 31, 2019	ENDING BALANCE	\$182,599.29	\$24,914.96	\$38,931.88	(\$4.87)	(\$57,406.59)

Certificate of Deposit – \$296,011.76

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$7,730.31

Student Council (Fund 72) – \$1,208.04

The following bills were approved:

**GENERAL FUND:** ADELMAN, AMY ,(REIMBURSEMENT),25.00 ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),482.30 BMO MASTERCARD,(PCARD),15,916.53 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),476.79 CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP, (DUES & SERVICES),405.22 CITY OF BIG STONE CITY, (UTILITIES),1,538.81 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),66.33 COOPER, NICHOLE , (REIMBURSEMENT),50.00 CRONEN, JENNIFER ,(REIMBURSEMENT),237.60 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),121.03 GRANT COUNTY REVIEW,(ADVERTISING),76.97 HAGGERTY, SHELLEY ,(REIMBURSEMENT),234.90 JACOBSON, DORLA ,(REIMBURSEMENT),25.00 JULIUS, ERIN ,(REIMBURSEMENT),25.00 MINNESOTA RIVER VALLEY EDUCATION DISTRICT,(INDEPENDENT STUDY CREDITS),180.00 MUSCH, SYLVIA ,(REIMBURSEMENT),25.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),213.28 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),55,689.37 PRAIRIE FIVE RIDES,(TRANSPORTATION),102.00 RABINE, KRISTINA ,(REIMBURSEMENT),451.60 RADEMACHER, KENDRA ,(REIMBURSEMENT),262.60 STOEL, ASHLEY ,(REIMBURSEMENT),25.00  
**CAPITAL OUTLAY FUND:** BMO MASTERCARD,(PCARD),1,545.99  
**SPECIAL EDUCATION FUND:** BIG STONE THERAPIES INC,(THERAPY),434.43 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),8,428.29 PEARSON EDUCATION,(SCHOOL SUPPLIES),190.80 SIOUX FALLS SCHOOL DISTRICT,(TUITION),1,296.56  
**FOOD SERVICE FUND:** ANDERSON, SHELLY ,(REIMBURSEMENT),51.84 BMO MASTERCARD,(PCARD),49.14 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),2,774.03 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),560.42 US FOODS,(FOOD PURCHASES),739.16  
**PRESCHOOL/LEARNING CENTER/OST FUND:** ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),1,195.11 BMO MASTERCARD,(PCARD),500.64 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),661.82 LESTER, ANNE ,(REIMBURSEMENT),50.00 MIDCONTINENT COMMUNICATIONS,(LLCC PHONE SERVICE),38.61 SCHABLIN, SKYANN ,(LLCC HELP),80.00 ST. CHARLES CHURCH,(RENT PAYMENT),308.79

### Action Items

Motion by VanLith, seconded by Rabe, to approve the **Consent Agenda** as presented with the exception of tabling the approval of surplus property, 2004 Chevrolet Midbus till next board meeting. 5 votes yes. Motion Carried.

- Approval of minutes from previous meeting(s); May 21 2019 meeting
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest; No conflicts were disclosed
- Approval of the Surplus Property
  - a. 2004 Chevrolet Midbus, 105,000 miles approximately (engine out of order), technology items listing, and two learning center climbers.
- Approval of the scheduling of the Proposed Budget Hearing set for July 23, 2019 at 630 PM
- Approval of the Summer Food Service Program (SFSP) Permanent Agreement
- Approval of the Special Education Comprehensive Plan
- Approval of the Continuous School Improvement Plan

- Approval of the CEO/Business Manager contract
- Approval of the Principal/Counselor contract
- Approval of the Little Lion’s Learning Center and OST (Out of School Time) Director contract

**Discussion**

There were discussions on the following items:

- Gymnasium Roof Project; Request for Proposal(s)

Motion by Rabe, seconded by VanLith, to approve the bid from Schmidt’s Spray Foam Insulation and Roofing for the gymnasium roof repair project. 4 votes yes. Motion Carried.

- First reading of a new Policy ACAB Prohibition Against Aiding and Abetting Sexual Abuse
- First reading of an existing Policy KG Facility Use and reference to KG-E(1) Facility Use Agreement
- The procurement process for Food Service, primary and secondary vendors will be approved at the July board meeting.
- Next School Board Meeting(s): July 23, 2019 @ 6:30 PM (Regular Meeting) in the Board Room/ CEO/Business Manager Office.

Motion by Rabe, seconded by Westermeyer, to adjourn the meeting at 7:57 PM. 4 votes yes. Motion Carried.

/s/ \_\_\_\_\_  
President

/s/ \_\_\_\_\_  
Business Manager

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

# TUITION AGREEMENT

2019-2020 School Year

This agreement is made and entered into by and between the Big Stone City School District 25-1 and the Ortonville Public School District #2903 to establish a rate of tuition.

The tuition rate will be set based on the following figures:

Base per pupil allocation: \$5,762.80

Cost for special education students will be billed based upon actual cost incurred. Special Education costs will be billed quarterly throughout the school year.

Billing will be done quarterly with payment expected to be paid within 30 days.

The busing contract between the Big Stone City School District 25-1 and the Ortonville Public School District #2903 will be negotiated separately and will be reviewed and adjusted annually as costs change.

Ortonville Public School District #2903

Big Stone City School District 25-1

By: \_\_\_\_\_  
(Chairperson)

By: \_\_\_\_\_  
(Chairperson)

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Ortonville I.S.D. #2903 Lease/Purchase Agreement**  
**Lease Agreement duration 07/01/2019 to 6/30/2020**

Ortonville I.S.D. #2903 (lessor) hereby agrees to lease one bus to Big Stone City School District #25-1 (lessee). The one bus is identified as follows:

International 2005 IC PB 59-passenger school bus  
Serial #4DRBUAAP15B979484

- Lease cost of Bus will be \$37,994.55 for the duration of this agreement (one year).

Throughout the duration of the lease the lessor (I.S.D. #2903) agrees to provide all maintenance and associated costs, appropriate insurance coverage as specified in statute and licensed driver to operate bus according to the pre-approved calendar and schedules determined cooperatively between both parties to the agreement.

Any and all bus requests for additional trips will be billed at the rate of \$1.58 per mile plus \$13.25 per hour driver involved, or a minimum of \$26.50 for driver, (2 hours).

Van will be billed at a rate of \$.58 per mile plus \$13.25 per hour driver involved, or a minimum of \$26.50 for driver.

Any days that school is dismissed early when no transportation is provided will be deducted from the 4<sup>th</sup> quarter billing statement.

The lessee (I.S.D. #25-1) will submit payments in the amounts specified above at intervals as agreed upon by both parties.

* 70 Miles x 170 days = 11,900 miles @ \$1.58 =	\$18,802.00
Bus Driver Salary:	<u>16,659.07</u>
* Adjustments may be made on driver salary based on the results of salary negotiations.	\$35,461.07

**Any additional miles exceeding the regular route miles, will be billed at year end.**

The undersigned have read, understand and agree to the provisions of this lease agreement as presented above. Adjusted based on actual driver salaries after negotiations.

  
\_\_\_\_\_  
Official Signature Lessor

\_\_\_\_\_  
Official Signature Lessee

Superintendent  
\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

6-18-19  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## Tuition Agreement

This document shall constitute the tuition agreement between the Big Stone City School District 25-1 and the Milbank School District 25-4 as it pertains to the education of the following students for the 2019-2020 school year.

(As of May 22, 2019)

**Lintzay Beltran – Grade 10 (SPED)**  
**Brandon Beltran – Grade 9**  
**Khayri Bergman – Grade 9**  
**Juan Castro – Grade 10**  
**Byron Gengler – Grade 11**  
**Peyton Gengler – Grade 10**  
**Merik Junker – Grade 9**  
**Erica Mack – Grade 12**  
**Carlos Padilla Ramirez – Grade 12**  
**Aiden Rabe – Grade 10**  
**Jarrett Riveland – Grade 10 (SPED)**  
**Daniel VanDover – Grade 10 (SPED)**  
**Paul VanDover – Grade 9**  
**Bryan Wiese – Grade 12**

By virtue of the accepting this agreement the school districts herein named agree to the following:

1. The Milbank School District agrees to enroll the above named students and to provide all appropriate and necessary regular educational services for the 2019-2020 school term.
2. In exchange for such services, the Big Stone City School District agrees to pay a tuition fee of \$5,762.80 per student for the 2019-2020 school term and any related special education funding for students requiring special services. Such fee to be paid upon completion of the 2019-2020 school term and upon receipt of documentation verifying the students' enrollment and attendance.
3. In accordance with the provision of SDCL 13-28-42, the Big Stone City School District shall be responsible for the provision of a free and appropriate public education for any student herein named who is found to be in need of special education or related services.
4. The Milbank School District shall not be responsible for transportation of the students herein named.
5. This agreement shall be reviewed annually and shall be renewed only upon the mutual agreement of the school districts herein named.

This agreement shall become effective upon approval by both Boards of Education and shall be valid only for the 2019-2020 school year.

\_\_\_\_\_  
President, Milbank School Board

\_\_\_\_\_  
President, Big Stone City School Board

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



# BIG STONE CITY SCHOOL DISTRICT 25-1

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

## Big Stone City School District #25-1 Committees 2020FY

### Leadership Team

1. Kristin Roe
2. Rachel Berdan
3. Nichole Cooper
4. Jen Cronen
5. Shelley Haggerty
6. Christopher Folk

### Technology Committee

1. Dorla Jacobson
2. Ashley Stoel
3. Erin Julius
4. Shelley Haggerty
5. Christopher Folk
6. John Witte, Rural Solutions

### School Improvement Committee

1. Elem Teacher – Anne Lester
2. MS Teacher – Kristin Roe
3. SPED – Sylvia Musch
4. Title I – Jen Cronen
5. Shelley Haggerty
6. Christopher Folk
7. Sue Westermeyer, School Board Member

### Capital Outlay Committee

1. Elem Teacher – Jen Cronen
2. MS Teacher – Ashley Stoel
3. Support Staff – Stacy Wollschlager
4. Head Custodian – Dan Lester
5. Shelley Haggerty
6. Christopher Folk

### Title I Committee

1. Jen Cronen
2. Elem Teacher – Dorla Jacobson
3. MS Teacher – Ashley Stoel
4. Shelley Haggerty
5. Christopher Folk
6. Amy VanLith, School Board Member

### Budget Committee

1. Christopher Folk
2. Shelley Haggerty
3. Jen Wiik, School Board President

### Curriculum Review Committee

1. Based upon the need at the time
2. Minimum of 2 classroom teachers
3. Shelley Haggerty
4. Christopher Folk

### Advisory Committee

1. Christopher Folk
2. Amy Adelman
3. Kristin Roe
4. Kendra Rademacher
5. Erin Julius

### Hiring Committee

1. Elementary Teacher
2. Middle School Teacher
3. Shelley Haggerty
4. Christopher Folk

### Fundraising Committee

1. Jennifer Cronen – liaison to the Parent Teacher Organization (PTO)