



656 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

April 20, 2020 at 6:30 PM

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

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

Others in attendance (list): _____

1. Call to order in Board Room and Establish Quorum. Time: _____
2. Roll Call ____ Wiik ____ Westermeyer ____ VanLith ____ Rabe ____ Henrich
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: ____ MC: __ (__ - __)
5. Community Input Session (5-minute maximum)
6. Communication Items
 - a. Board Communication
 - b. Principal Report or discussion
 1. Grades
 2. School Calendar
 3. Teacher Contract Hours
 4. 8th Grade Graduation Ceremony and Awards Night
 5. Teaching Positions Update
 - c. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions on the reports below.
 1. Revenue/Expenditure Summary Reports
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; Ortonville 3rd quarter tuition billing, Dial-4 early childhood screener capital outlay funds used \$1,092.33, evaluations on students \$1,825, various purchases through fund 53 for LLLC and OST equipment paid for by the grant money awarded to the program. Agreement made due to closure of church gathering hall to postpone payment of rental fee for one month.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 - a. Learning Center Monthly Financial Overview
 1. SBA Eco Disaster Loan/Grant

- 2. Payroll Protection Program (PPP)
 - b. Rental agreement renewal pending, rental rate pending
- 5. Check Reconciliation Report
- 6. Manual Journal Entry Board Report
- 7. COVID-19/Coronavirus Information
- 8. Legislative Update
 - a. Waivers for student contact hours
 - b. Waivers for state assessments
- 9. Special session inevitable for June 2020, funding of 2% for public schools may not be available
- 10. Health Care Insurance Annual Meeting – NPIP pool had another great year in terms of school experiences. Our school will receive a 0% increase on health care premiums for next year, starting July 1 2020.
- 11. ASBSD Property/Liability Insurance Annual Meeting – • Our prop and liab insurance is going to see a rate increase of 11% from \$18,783 to \$21,070. This is due to the amount of catastrophic events that are happening all over the globe and also in our “backyard” (South Dakota). All insurance is being hit hard the past couple of years per the analysts. An 11% increase is pretty normal for right now. Some schools that have had an adverse event, have seen their premium increase around 20-40%. This type of premium increase is being seen no matter who you have your insurance through so I don’t believe we are going to find anyone better right now. The analysts are optimistic to see some better numbers once one of the catastrophic years drops off, but we need to have less devastating losses overall in the future.
- 12. Summer Capital Outlay Projects – with the school closure in place we have started on some of our summer projects, such as, final painting project in areas of the school and other small projects.

7. Consent Agenda Action Items Motion: _____ MC: __ (____-____)

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard.
 - 1. Approval and/or corrections of the minutes from previous meeting(s); March 16 2020 board minutes
 - 2. Approval and/or corrections of the school district’s financial report(s)
 - 3. Approval of the bills, including BMO Mastercard purchases
 - 4. Approval of the Disclosure of Conflict of Interest, per Policy AH, if applicable.
 - 5. Approval of the 2020-2021 school year contract for Josh Johnson, 0.5 FTE PE Teacher
 - a. We have advertised, pooled our candidates, had our interviews and have selected Josh to be our new PE teacher for next school year. The administration recommends approval as presented.
 - 6. Approval of the 2020-2021 school year contract for Hannah Rick, 1.0 FTE Fourth Grade Teacher

- a. We have advertised, pooled our candidates, had our interviews and have selected Hannah to be our new fourth grade teacher for next school year. The administration recommends approval as presented.
- 7. Approval of the Full Plan Administrator Service Agreement for our school's 403(b) plan
- 8. Approval of the Plan Document for our school's 403(b) plan
- 9. Approval of the Administrative Appendix for our school's 403(b) plan
- 10. Approval of the Ameriprise Sharing Agreement for our school's 403(b) plan
- 11. Approval of the Horace Mann Sharing Agreement for our school's 403(b) plan
 - a. Per new federal regulations, our 403(b) plan documents couldn't be provided/updated by our usual 403(b) carrier, Horace Mann. Plan Services presented alongside Horace Mann at a prior business manager meeting and mentioned that they could help out our situation to get our South Dakota public schools in compliance with the new time period. The following documents above to be approved, are the paperwork to be completed for our school to be in compliance with this benefit. Full Plan Administrator Service Agreement, Plan Document, Administrative Appendix, Ameriprise Sharing Agreement, and Horace Mann Sharing Agreement. We currently have no employee utilizing the 403(b) plan but it is a document that needs to be in existence if we ever so choose to provide this benefit. These documents are on a five-year cycle. The administration recommends approval as presented.

- 8. **Discussion** (Items listed below for discussion may be acted upon by the school board)
 - a. School Board Positions
 - b. Next school board meeting: Based on reorg meeting, third Monday of the month: May 18, 2020 (regular meeting) at 6:30pm in the cafeteria due to COVID-19 social distancing procedures

- 9. **Executive Session** **Motion:** _____ **MC:** __ (____-____) **Time:** _____
 - a. Entered to discuss certified staff negotiations in accordance to SDCL 1-25-2(4)
 - b. **Declare out at what time:** _____

- 10. **Adjournment:** **Motion:** _____ **MC:** __ (____-____) **Time:** _____

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	27,561.47	313,174.18
1120	PRIOR YEARS' AD VALOREM TAXES	512.87	3,089.06
1140	UTILITY TAX	0.00	16,017.98
1190	PENALTIES AND INTEREST ON TAX	12.88	1,070.45
1313	TUITION OTHER LEAS OUT STATE	0.00	79,639.55
1510	INTEREST EARNED	13.97	3,219.65
1791	YEARBOOK SALES	0.00	140.00
1910	RENTALS	0.00	609.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,000.00
1973	MEDICAID INDIRECT ADM SERVICES	239.19	909.15
1990	OTHER	0.00	5,371.48
2110	COUNTY APPORTIONMENT	0.02	4,335.23
2200	REVENUE IN LIEU OF TAXES	0.00	106.38
3111	STATE AID	11,551.00	142,599.00
3112	STATE APPORTIONMENT	0.00	7,442.45
3114	BANK FRANCHISE TAX	10,050.09	13,840.32
3125	MENTOR TEACHERS	0.00	1,426.71
3900	OTHER STATE REVENUE	0.00	470.12
4151	OTHER STATE REV.	154.59	9,195.51
4153	TITLE IV REAP FLEX	0.00	10,000.00
4158	TITLE I PART A (84.010)	0.00	16,391.00
4159	TITLE II PART A REAP (84.367A)	0.00	2,387.00
4200	REVENUE IN LIEU OF TAXES	0.00	102.43
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>50,096.08</u>	<u>632,536.65</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	7,514.19	71,690.32
1120	PRIOR YEARS' AD VALOREM TAXES	81.19	524.31
1190	PENALTIES AND INTEREST ON TAX	2.04	186.65
1990	OTHER	0.00	814.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>7,597.42</u>	<u>73,215.28</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	7,453.59	64,128.90
1120	PRIOR YEARS' AD VALOREM TAXES	71.40	475.41
1190	PENALTIES AND INTEREST ON TAX	1.79	178.67
1313	TUITION OTHER LEAS OUT STATE	0.00	5,586.41
1973	MEDICAID INDIRECT ADM SERVICES	14.00	52.00
3121	EXCEPTIONAL CHILDREN-STATE AID	0.00	2,466.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	18,578.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>7,540.78</u>	<u>91,465.39</u>
Fund 24	PENSION FUND		
1110	AD VALOREM TAXES	0.00	25.57
5110	OPERATING TRANSFERS IN	0.00	0.00
24	PENSION FUND	<u>0.00</u>	<u>25.57</u>

Revenue		Monthly Activity	Balance @ EOM
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	2,459.35	21,237.43
1620	SALES TO ADULTS	453.10	4,536.10
1990	OTHER	379.50	3,837.96
4151	OTHER STATE REV.	4,664.00	4,664.00
4810	FEDERAL REIMBURSEMENT	2,906.01	23,767.87
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>10,861.96</u>	<u>58,043.36</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	772.50	8,081.50
1981	DAY CARE CENTER SERVICES	9,229.20	113,235.70
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,245.60	23,057.35
1990	OTHER	0.00	18,940.88
4810	FEDERAL REIMBURSEMENT	1,184.21	9,529.55
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>12,431.51</u>	<u>172,844.98</u>
Grand Total:		<u>88,527.75</u>	<u>1,028,131.23</u>

BSCS Expenditure Summary

04/14/2020 04:26 PM

Regular; Processing Month 03/2020; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 77,157.87	\$ 760,821.62
21	CAPITAL OUTLAY FUND	\$ 407.14	\$ 92,222.94
22	SPECIAL EDUCATION FUND	\$ 9,327.61	\$ 77,225.89
24	PENSION FUND	\$ 475.00	\$ 4,275.00
51	FOOD SERVICE FUND	\$ 6,821.29	\$ 62,887.08
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 22,574.42	\$ 206,233.51
Grand Total:		\$ 116,763.33	\$ 1,203,666.04

Per Bank Statement	Ending-	March 31, 2020	
MAIN Account			\$ 156,297.84
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 300,253.88
(11) ADV PYMT & (71) FLEX Account			\$ 9,458.89
(72) STUDENT COUNCIL Account			\$ 2,207.33

NOTE:

04/14/2020 01:44 PM

Unposted; Batch Description APRIL 20 2020 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

20-Apr-0001 BMO MASTERCARD

04/20/2020

22.34 PCARD2 LEWIS DRUG COVID-19 OFFICE SUPPLI
 54.99 PCARDC AMAZON MS CHAIR
 49.71 PCARDC AMAZON COVID-19 CUST SUPPY
 156.83 PCARDC Cintas Corp CUST SERVICES
 247.88 PCARDC Waste Mgmt GARBAGE
 48.00 PCARDC TUBBS SOFTENER SALT
 128.24 PCARDC Century Business LAMINATOR FILM
 137.49 PCARDC Variquest PRINTER REPAIR
 137.49 PCARDC Variquest PRINTER REPAIR
 59.32 PCARDC HARTMANS FFVP
 95.54 PCARD4 QUILL COLORED PAPER CARD STOCK
 95.54 PCARD4 QUILL COLORED PAPER CARD STOCK
 47.78 PCARD4 QUILL COLORED PAPER CARD STOCK
 61.00 PCARD4 MACDADDYS FUEL
 67.01 PCARD5 MACDADDYS FUEL
 53.75 PCARDC TRI STATE WATER WATER SERVICE
 89.60 PCARDC AMAZON 4TH GR REQ

Vendor Name BMO MASTERCARD

1,552.51

4/3/2020 STMT CASH-WA DISTRIBUTING
 (FOOD/CUSTODIAL SUPPLIES)
 (FOOD/CUSTODIAL SUPPLIES)

04/09/2020

335.59 CUSTODIAL SUPPLIES
 235.18 FFVP

Vendor Name CASH-WA DISTRIBUTING

570.77

UTILITIES1-0112 CITY OF BIG STONE CITY
 (UTILITIES - 1952 BUILDING)
 (UTILITIES - 1952 BUILDING)

04/14/2020

294.11 ELECTRIC
 57.59 WATER & SEWER CHARGES

UTILITIES2-0112 CITY OF BIG STONE CITY
 (UTILITIES-1900)
 (UTILITIES-1900)

04/14/2020

197.70 ELECTRIC
 86.32 WATER & SEWER CHARGES

UTILITIES3-0112 CITY OF BIG STONE CITY
 (UTILITIES - GYM)
 (UTILITIES - GYM)

04/14/2020

663.57 ELECTRIC
 71.52 WATER & SEWER CHARGES

Vendor Name CITY OF BIG STONE CITY

1,370.81

15320 CONROY ELECTRIC INC
 (MAINTENANCE & SUPPLIES)

04/09/2020

481.59 LIBRARY LIGHT FIX AND ENTRY HEAT

Vendor Name CONROY ELECTRIC INC

481.59

Invoice Number	Vendor Name	Invoice Date	Amount	Description
APR 2020	FOOD SERVICE FUND (SCHOOL FOOD SERVICE FUND)	04/09/2020	116.48	OST SNACK
Vendor Name FOOD SERVICE FUND			<hr/>	
			116.48	
3/31/2020	STMT GRANT COUNTY REVIEW (ADVERTISING)	04/09/2020	56.00	PE & 4TH GR TEACHER AD
	(ADVERTISING)		61.69	MARCH 16 2020 SCHOOL BOARD PROCEEDINGS
Vendor Name GRANT COUNTY REVIEW			<hr/>	
			117.69	
MIL-032420	MILBANK SCHOOL DISTRICT (TUITION BILLING)	04/09/2020	100.00	COPY PAPER DUE TO COVID-19
Vendor Name MILBANK SCHOOL DISTRICT			<hr/>	
			100.00	
20-66	MINNESOTA RIVER VALLEY EDUCATION DISTRICT (INDEPENDENT STUDY CREDITS)	04/09/2020	180.00	INDEP STUDY CREDIT; 1 ORT STUDENT; 0.5 C
20-67	MINNESOTA RIVER VALLEY EDUCATION DISTRICT (INDEPENDENT STUDY CREDITS)	04/09/2020	360.00	INDEP STUDY CREDIT; 1 ORT STUDENT; 1 CRE
Vendor Name MINNESOTA RIVER VALLEY EDUCATION DISTRICT			<hr/>	
			540.00	
APR 2020-0001	NORTHWESTERN ENERGY (UTITLITIES - NATGAS)	04/14/2020	1,090.55	HEAT - NAT GAS
Vendor Name NORTHWESTERN ENERGY			<hr/>	
			1,090.55	
2020FY 3RD QTR	ORTONVILLE PUBLIC SCHOOLS TUITI (TUITION, TRANSPORTATION, GENERAL)	04/09/2020	37,741.54	2020FY 3RD QTR GENERAL TUITIONG BILLING
	(TUITION, TRANSPORTATION, GENERAL)		9,209.88	2020FY 3RD QTR TRANSPORTATION BILLING
Vendor Name ORTONVILLE PUBLIC SCHOOLS			<hr/>	
			46,951.42	
3/31/2020	STMT US FOODS (FOOD PURCHASES)	04/09/2020	130.92	FFVP
Vendor Name US FOODS			<hr/>	
			130.92	
Fund Number 10			<hr/>	
			53,022.74	
Checking Account ID 1	Fund Number 21	CAPITAL OUTLAY FUND		
20-Apr-0001	BMO MASTERCARD	04/20/2020		

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

22.15 PCARD1 Whetstone Home Center CO PROJ PAI

187.94 PCARDC Century Business USAGE COPY MACHI

152.28 PCARDC Century Business BASE CHARGE COPY

189.08 PCARDC Whetstone Home Center CO PROJ PAI

1,092.33 PCARDC Pearson Education DAIL-4 SCREENER

Vendor Name BMO MASTERCARD

1,643.78

Fund Number 21

1,643.78

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

17706-0001 BIG STONE THERAPIES INC

04/14/2020

(THERAPY)

230.35 OT SERVICES

Vendor Name BIG STONE THERAPIES INC

230.35

20-Apr-0001 BMO MASTERCARD

04/20/2020

328.90 PCARDC Wps SPEECH

209.00 PCARDC Super Duper SPEECH

Vendor Name BMO MASTERCARD

537.90

APR 2020 KASTRUP, KARLA

04/14/2020

(REIMBURSEMENT)

59.00 THERAPLATFORM - COVID-19 EXP

Vendor Name KASTRUP, KARLA

59.00

2020FY 3RD QTR ORTONVILLE PUBLIC SCHOOLS

04/09/2020

TUITI

(TUITION, TRANSPORTATION, GENERAL)

4,633.70 2020FY 3RD QTR SPED BILLING

Vendor Name ORTONVILLE PUBLIC SCHOOLS

4,633.70

APR 2020 TRENHAILE, JAY

04/09/2020

(PSYCHOLOGICAL SERVICES)

1,825.00 EVALUATIONS ON 5 STUDENTS

Vendor Name TRENHAILE, JAY

1,825.00

Fund Number 22

7,285.95

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

APR 2020 ANDERSON, ARLO

04/09/2020

(SCHOOL HELP)

305.00 SUB HELP DURING COVID-19

Vendor Name ANDERSON, ARLO

305.00

APR 2020 ANDERSON, SHELLY

04/14/2020

(REIMBURSEMENT)

25.10 COVID-19 SUPPLIES BROWN PAPER BAGS

04/14/2020 01:44 PM

Unposted; Batch Description APRIL 20 2020 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name ANDERSON, SHELLY

25.10

20-Apr-0001 BMO MASTERCARD

04/20/2020

600.00 PCARDC Schwickerts NEW OVEN HOOK UP - CA

728.00 PCARDC Summit Companies KITCHEN FIRE INS

284.33 PCARDC HARTMANS SCHOOL FOOD

44.66 PCARD5 Hy-Vee SCHOOL FOOD

Vendor Name BMO MASTERCARD

1,656.99

4/3/2020 STMT CASH-WA DISTRIBUTING

04/09/2020

(FOOD/CUSTODIAL SUPPLIES)

1,361.78 SCHOOL FOOD

(FOOD/CUSTODIAL SUPPLIES)

256.52 KITCHEN SUPPLIES

Vendor Name CASH-WA DISTRIBUTING

1,618.30

APR 2020 CHRISTENSEN, SUE

04/09/2020

(SUBSTITUTE)

50.00 3/2/2020 SUB HELP

(SUBSTITUTE)

50.00 3/9/2020 SUB HELP

Vendor Name CHRISTENSEN, SUE

100.00

20 009365 SOUTH DAKOTA DEPT OF EDUCATION

04/09/2020

(COMMODITIES)

121.54 COMMODITIES

Vendor Name SOUTH DAKOTA DEPT OF EDUCATION

121.54

3/31/2020 STMT US FOODS

04/09/2020

(FOOD PURCHASES)

918.43 SCHOOL FOOD

(FOOD PURCHASES)

352.41 COVID-19 SUPPLIES

(FOOD PURCHASES)

14.08 KITCHEN SUPPLIES

Vendor Name US FOODS

1,284.92

Fund Number 51

5,111.85

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

20-Apr-0001 BMO MASTERCARD

04/20/2020

8.52 PCARD3 Family Dollar PREK SNACK

17.53 PCARD3 LEWIS DRUG PREK DONUTS W DADS

56.88 PCARD3 Target LLLC CLEANING SUPPLIES

80.41 PCARD3 Hy-Vee CACFP

316.05 PCARDC AMAZON IF GRANT - LLLC

215.98 PCARDC AMAZON IF GRANT - OST

528.49 PCARDC AMAZON IF GRANT - LLLC

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

510.84 PCARDC HARTMANS CACFP

27.78 PCARDC HARTMANS PREK SUPPLY

22.33 PCARD3 AMAZON PREK ST. PAT DAY

13.97 PCARD3 LEWIS DRUG PREK DONUTS W DADS

5.34 PCARD3 Dollar General PREK DONUTS MUFFIN

16.03 PCARD3 Dollar General PREK SUPPLY

28.76 PCARD3 Family Dollar CACFP

30.12 PCARD3 Dollar General PREK LION BAGS

Vendor Name BMO MASTERCARD

1,879.03

APR 2020 BOLSTA, PATRICIA
(SUBSTITUTE)

04/09/2020

322.50 SUB HELP LLLC

Vendor Name BOLSTA, PATRICIA

322.50

UTILITIES -0009 CITY OF BIG STONE CITY
(UTILITIES)
(UTILITIES)

04/14/2020

78.09 MAR 2020 ELECTRICAL

72.71 MAR 2020 WATER SEWER

Vendor Name CITY OF BIG STONE CITY

150.80

APR 2020 2 FOOD SERVICE FUND
(SCHOOL FOOD SERVICE FUND)

04/14/2020

40.00 DONUTS W DADS FOOD - AM & PM SECTIONS

Vendor Name FOOD SERVICE FUND

40.00

3/31/2020 STMT GRANT COUNTY REVIEW
(ADVERTISING)
(ADVERTISING)

04/09/2020

48.00 OST REGISTRATION

84.00 LLLC TEACHER/ASST DIRECTOR AD

Vendor Name GRANT COUNTY REVIEW

132.00

APR 2020 LESTER, ANNE
(REIMBURSEMENT)

04/09/2020

22.97 LLLC INTERNET JET PACK

Vendor Name LESTER, ANNE

22.97

APR 2020 L- NORTHWESTERN ENERGY
0001
(UTILITIES - NATGAS)

04/14/2020

126.01 LLLC HEAT - NAT GAS

Vendor Name NORTHWESTERN ENERGY

126.01

Fund Number 53

2,673.31

Checking Account ID 1

69,737.63

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
											1,147.09	
	GROSS:	1,292.04	1,292.04	0.00	1,292.04	1,292.04	1,972.11	1,972.11	1,972.11	1,853.78		
1,972.11	EMPLOYEE:	(30.04)	(16.07)	0.00	(80.11)	(18.73)	(118.33)				(561.74)	0.00
	EMPLOYER:				80.11	18.73	118.33	0.00	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY											
											1,118.17	
	GROSS:	1,533.46	0.00	0.00	1,533.46	1,533.46	2,206.11	2,206.11	2,206.11	2,073.74		
2,206.11	EMPLOYEE:	(107.24)	0.00	0.00	(95.07)	(22.24)	(132.37)				(731.02)	0.00
	EMPLOYER:				95.07	22.24	132.37	0.00	0.00	0.00	476.20	0.00
ARANYAM	ARANO, YAMILETH											
											255.35	
	GROSS:	276.50	276.50	0.00	276.50	276.50	0.00	276.50	276.50	276.50		
276.50	EMPLOYEE:	0.00	0.00	0.00	(17.14)	(4.01)	0.00				0.00	0.00
	EMPLOYER:				17.14	4.01	0.00	0.00	0.00	0.00	0.00	0.00
BERDRAC	BERDAN, RACHEL											
											2,337.17	
	GROSS:	2,884.19	2,884.19	0.00	2,884.19	2,884.19	3,068.29	3,068.29	3,068.29	2,884.19		
3,068.29	EMPLOYEE:	(194.19)	(101.25)	0.00	(178.82)	(41.82)	(184.10)				(30.94)	0.00
	EMPLOYER:				178.82	41.82	184.10	0.00	0.00	0.00	1.20	0.00
BOOGCHE	BOOGAARD, CHERYL											
											839.67	
	GROSS:	909.22	909.22	0.00	909.22	909.22	967.26	967.26	967.26	909.22		
967.26	EMPLOYEE:	0.00	0.00	0.00	(56.37)	(13.18)	(58.04)				0.00	0.00
	EMPLOYER:				56.37	13.18	58.04	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
											369.40	
	GROSS:	400.00	400.00	0.00	400.00	400.00	0.00	400.00	400.00	400.00		
400.00	EMPLOYEE:	0.00	0.00	0.00	(24.80)	(5.80)	0.00				0.00	0.00
	EMPLOYER:				24.80	5.80	0.00	0.00	0.00	0.00	475.00	0.00
COLVFAI	COLVIN, FAITH											
											466.37	
	GROSS:	505.00	0.00	0.00	505.00	505.00	0.00	505.00	505.00	505.00		
505.00	EMPLOYEE:	0.00	0.00	0.00	(31.31)	(7.32)	0.00				0.00	0.00
	EMPLOYER:				31.31	7.32	0.00	0.00	0.00	0.00	0.00	0.00
COOPNIC	COOPER, NICHOLE M											
											2,485.70	
	GROSS:	2,936.92	0.00	0.00	2,936.92	2,936.92	3,221.19	3,221.19	3,221.19	3,027.92		
3,221.19	EMPLOYEE:	(158.69)	0.00	0.00	(182.09)	(42.59)	(193.27)				(158.85)	0.00
	EMPLOYER:				182.09	42.59	193.27	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
											2,276.88	
	GROSS:	2,804.85	2,804.85	0.00	2,804.85	2,804.85	3,349.19	3,349.19	3,349.19	3,148.24		
3,349.19	EMPLOYEE:	(184.67)	(97.01)	0.00	(173.90)	(40.67)	(200.95)				(375.11)	0.00
	EMPLOYER:				173.90	40.67	200.95	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
											4,509.19	
	GROSS:	5,427.29	0.00	0.00	5,761.29	5,761.29	6,235.42	5,901.42	5,901.42	5,527.29		
6,235.42	EMPLOYEE:	(327.36)	0.00	0.00	(357.20)	(83.54)	(624.13)				(334.00)	0.00
	EMPLOYER:				357.20	83.54	574.13	0.00	0.00	0.00	5.05	0.00
HAGGSHE	HAGGERTY, SHELLEY											
											3,777.39	
	GROSS:	4,614.46	0.00	0.00	4,614.46	4,614.46	5,300.00	5,300.00	5,300.00	4,982.00		
5,300.00	EMPLOYEE:	(437.01)	0.00	0.00	(286.10)	(66.91)	(318.00)				(414.59)	0.00
	EMPLOYER:				286.10	66.91	318.00	0.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN											
											1,344.39	
	GROSS:	1,551.88	0.00	0.00	1,551.88	1,551.88	1,650.94	1,650.94	1,650.94	1,551.88		
1,650.94	EMPLOYEE:	(88.77)	0.00	0.00	(96.22)	(22.50)	(99.06)				0.00	0.00
	EMPLOYER:				96.22	22.50	99.06	0.00	0.00	0.00	1.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
HENRHIL	HENRICH, HILLARY											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,804.24
	GROSS:	3,399.83	3,399.83	0.00	3,566.83	3,566.83	3,824.18	3,665.57	3,832.57	3,436.12		
3,832.57	EMPLOYEE:	(213.06)	(109.67)	0.00	(221.14)	(51.72)	(229.45)				(203.29)	0.00
	EMPLOYER:				221.14	51.72	229.45	0.00	0.00	0.00	5.70	0.00
JULIERI	JULIUS, ERIN											
												2,069.64
	GROSS:	2,454.49	0.00	0.00	2,454.49	2,454.49	3,100.63	3,100.63	3,100.63	2,914.59		
3,100.63	EMPLOYEE:	(197.08)	0.00	0.00	(152.18)	(35.59)	(186.04)				(460.10)	0.00
	EMPLOYER:				152.18	35.59	186.04	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
												69.10
	GROSS:	74.82	0.00	0.00	74.82	74.82	4,015.77	4,015.77	4,015.77	3,774.82		
4,015.77	EMPLOYEE:	0.00	0.00	0.00	(4.64)	(1.08)	(3,940.95)				0.00	0.00
	EMPLOYER:				4.64	1.08	240.95	0.00	0.00	0.00	0.00	0.00
KELLJAN	KELLY, JANELLE											
												138.52
	GROSS:	150.00	0.00	0.00	150.00	150.00	0.00	150.00	150.00	150.00		
150.00	EMPLOYEE:	0.00	0.00	0.00	(9.30)	(2.18)	0.00				0.00	0.00
	EMPLOYER:				9.30	2.18	0.00	0.00	0.00	0.00	0.00	0.00
KILDHIS	KILDE, HISA											
												23.09
	GROSS:	25.00	0.00	0.00	25.00	25.00	0.00	25.00	25.00	25.00		
25.00	EMPLOYEE:	0.00	0.00	0.00	(1.55)	(0.36)	0.00				0.00	0.00
	EMPLOYER:				1.55	0.36	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
LEGEDOU	LEGER, DOUG											
												48.03
	GROSS:	52.00	52.00	0.00	52.00	52.00	0.00	52.00	52.00	52.00		
52.00	EMPLOYEE:	0.00	0.00	0.00	(3.22)	(0.75)	0.00				0.00	0.00
	EMPLOYER:				3.22	0.75	0.00	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
												3,489.15
	GROSS:	4,190.71	0.00	0.00	4,190.71	4,190.71	4,458.20	4,458.20	4,458.20	4,190.71		
4,458.20	EMPLOYEE:	(350.97)	0.00	0.00	(259.82)	(60.77)	(267.49)				(30.00)	0.00
	EMPLOYER:				259.82	60.77	267.49	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,818.97
	GROSS:	2,142.52	0.00	0.00	2,142.52	2,142.52	2,725.60	2,725.60	2,725.60	2,562.06		
2,725.60	EMPLOYEE:	(159.64)	0.00	0.00	(132.84)	(31.07)	(163.54)				(419.54)	0.00
	EMPLOYER:				132.84	31.07	163.54	0.00	0.00	0.00	476.20	0.00
MURSN OA	MURSU, NOAH											
												138.52
	GROSS:	150.00	0.00	0.00	150.00	150.00	0.00	150.00	150.00	150.00		
150.00	EMPLOYEE:	0.00	0.00	0.00	(9.30)	(2.18)	0.00				0.00	0.00
	EMPLOYER:				9.30	2.18	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,608.80
	GROSS:	3,330.50	0.00	0.00	3,450.50	3,450.50	3,711.68	3,711.68	3,711.68	3,368.98		
3,711.68	EMPLOYEE:	(447.74)	0.00	0.00	(213.93)	(50.03)	(222.70)				(168.48)	0.00
	EMPLOYER:				213.93	50.03	222.70	0.00	0.00	0.00	5.05	0.00

	<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>
OFARRIT	O'FARRELL, RITA											
												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
OSTLLYN	OSTLUND, LYNDA											
												1,094.98
	GROSS:	1,185.68	1,185.68	0.00	1,185.68	1,185.68	1,261.36	1,261.36	1,261.36	1,185.68		
1,261.36	EMPLOYEE:	0.00	0.00	0.00	(73.51)	(17.19)	(75.68)				0.00	0.00
	EMPLOYER:				73.51	17.19	75.68	0.00	0.00	0.00	1.20	0.00
PEKEAMY	PEKELDER, AMY											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
												2,873.00
	GROSS:	3,507.83	0.00	0.00	3,507.83	3,507.83	3,731.73	3,731.73	3,731.73	3,507.83		
3,731.73	EMPLOYEE:	(366.48)	0.00	0.00	(217.49)	(50.86)	(223.90)				0.00	0.00
	EMPLOYER:				217.49	50.86	223.90	0.00	0.00	0.00	1.20	0.00
RADEKEN	RADEMACHER, KENDRA											
												2,380.92
	GROSS:	2,914.59	2,914.59	0.00	2,914.59	2,914.59	3,100.63	3,100.63	3,100.63	2,914.59		
3,100.63	EMPLOYEE:	(197.83)	(102.88)	0.00	(180.70)	(42.26)	(186.04)				(10.00)	0.00
	EMPLOYER:				180.70	42.26	186.04	0.00	0.00	0.00	1.20	0.00
RAFFAMY	RAFFETY, AMY											
												1,080.34
	GROSS:	1,169.83	1,169.83	0.00	1,169.83	1,169.83	1,244.50	1,244.50	1,244.50	1,169.83		
1,244.50	EMPLOYEE:	0.00	0.00	0.00	(72.53)	(16.96)	(74.67)				0.00	0.00
	EMPLOYER:				72.53	16.96	74.67	0.00	0.00	0.00	1.20	0.00
ROBEAUT	ROBERTS, AUTUMN											
												1,512.59
	GROSS:	1,921.58	1,921.58	0.00	1,921.58	1,921.58	2,044.23	2,044.23	2,044.23	1,921.58		
2,044.23	EMPLOYEE:	(176.13)	(85.86)	0.00	(119.14)	(27.86)	(122.65)				0.00	0.00
	EMPLOYER:				119.14	27.86	122.65	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,556.61
	GROSS:	3,135.51	3,135.51	0.00	3,135.51	3,135.51	3,752.10	3,752.10	3,752.10	3,526.97		
3,752.10	EMPLOYEE:	(224.34)	(114.70)	0.00	(194.40)	(45.46)	(225.13)				(391.46)	0.00
	EMPLOYER:				194.40	45.46	225.13	0.00	0.00	0.00	476.20	0.00
SCHLKAS	SCHLUETER, KASI											
												1,295.58
	GROSS:	1,544.65	0.00	0.00	1,544.65	1,544.65	1,643.25	1,643.25	1,643.25	1,544.65		
1,643.25	EMPLOYEE:	(130.90)	0.00	0.00	(95.77)	(22.40)	(98.60)				0.00	0.00
	EMPLOYER:				95.77	22.40	98.60	0.00	0.00	0.00	1.20	0.00
STOEAASH	STOEL, ASHLEY											
												2,730.24
	GROSS:	3,381.29	3,381.29	0.00	3,381.29	3,381.29	3,616.62	3,616.62	3,616.62	3,399.62		
3,616.62	EMPLOYEE:	(265.30)	(127.08)	0.00	(209.64)	(49.03)	(217.00)				(18.33)	0.00
	EMPLOYER:				209.64	49.03	217.00	0.00	0.00	0.00	1.20	0.00
SWEZBEC	SWEZEY, BECKY											
												1,757.87
	GROSS:	2,014.21	0.00	0.00	2,014.21	2,014.21	2,142.78	2,142.78	2,142.78	2,014.21		
2,142.78	EMPLOYEE:	(102.25)	0.00	0.00	(124.88)	(29.21)	(128.57)				0.00	0.00
	EMPLOYER:				124.88	29.21	128.57	0.00	0.00	0.00	1.20	0.00
TAYLELI	TAYLOR, ELIZABETH											
												1,585.00
	GROSS:	1,862.55	0.00	0.00	1,862.55	1,862.55	1,981.44	1,981.44	1,981.44	1,862.55		
1,981.44	EMPLOYEE:	(87.09)	0.00	0.00	(115.48)	(27.01)	(118.89)				(47.97)	0.00
	EMPLOYER:				115.48	27.01	118.89	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>
THOMDLA	THOMAS, D'LAINE											
												383.72
	GROSS:	415.50	415.50	0.00	415.50	415.50	0.00	415.50	415.50	415.50		
415.50	EMPLOYEE:	0.00	0.00	0.00	(25.76)	(6.02)	0.00				0.00	0.00
	EMPLOYER:				25.76	6.02	0.00	0.00	0.00	0.00	0.00	0.00
TRAURUT	TRAUTNER, RUTH											
												2,106.41
	GROSS:	2,500.25	0.00	0.00	2,500.25	2,500.25	2,703.82	2,703.82	2,703.82	2,541.59		
2,703.82	EMPLOYEE:	(202.57)	0.00	0.00	(155.02)	(36.25)	(162.23)				(41.34)	0.00
	EMPLOYER:				155.02	36.25	162.23	0.00	0.00	0.00	1.20	0.00
VANLAMY	VANLITH, AMY M											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
VOELHET	VOELTZ, HETHER											
												2,368.10
	GROSS:	2,580.83	0.00	0.00	2,780.83	2,780.83	2,958.33	2,758.33	2,758.33	2,580.83		
2,958.33	EMPLOYEE:	0.00	0.00	0.00	(172.41)	(40.32)	(177.50)				(200.00)	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	5.05	0.00
WESTSUE	WESTERMEYER, SUE											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLDAK	WOLLSCHLAGER, DAKOTA											
												526.39
	GROSS:	570.00	0.00	0.00	570.00	570.00	0.00	570.00	570.00	570.00		
570.00	EMPLOYEE:	0.00	0.00	0.00	(35.34)	(8.27)	0.00				0.00	0.00
	EMPLOYER:				35.34	8.27	0.00	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY											
												924.58
	GROSS:	1,084.29	0.00	0.00	1,084.29	1,084.29	1,153.50	1,153.50	1,153.50	1,084.29		
1,153.50	EMPLOYEE:	(76.76)	0.00	0.00	(67.23)	(15.72)	(69.21)				0.00	0.00
	EMPLOYER:				67.23	15.72	69.21	0.00	0.00	0.00	1.20	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												2,026.39
	GROSS:	2,340.28	0.00	0.00	2,340.28	2,340.28	2,563.44	2,563.44	2,563.44	2,409.63		
2,563.44	EMPLOYEE:	(134.86)	0.00	0.00	(145.10)	(33.93)	(153.81)				(69.35)	0.00
	EMPLOYER:				145.10	33.93	153.81	0.00	0.00	0.00	1.20	0.00
Subtotal:					Female: 39	Male: 5	Total: 44			Net:		61,633.07
	GROSS:	73,554.55	26,142.61	0.00	74,375.55	74,375.55	83,704.30	85,875.69	86,042.69	80,733.39		
86,576.69	EMPLOYEE:	(4,860.97)	(754.52)	0.00	(4,611.29)	(1,078.43)	(6,972.30)				(4,666.11)	0.00
	EMPLOYER:				4,611.29	1,078.43	5,222.30	0.00	0.00	0.00	3,137.15	0.00

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 00	GENERAL LONG-TERM LIABILITIES			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	7,206.52	0.00	7,206.52
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,206.52)	0.00	(7,206.52)
	Fund Balance Subtotal:	<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>

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10 GENERAL FUND				
<u>Current Assets</u>				
10 101	CASH	18,672.09	(27,061.79)	(8,389.70)
10 110	TAXES RECEIVABLE - CURRENT	399,980.08	(21,395.28)	378,584.80
10 112	TAXES RECEIVABLE - DELINQUENT	5,440.81	0.00	5,440.81
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	16,017.98	0.00	16,017.98
10 180	INVESTMENTS	300,253.88	0.00	300,253.88
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	744,357.84	(48,457.07)	695,900.77
Total Assets and Deferred Outflows of Resources:		744,357.84	(48,457.07)	695,900.77
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	200,169.00	(21,395.28)	178,773.72
10 553	TAXES LEVIED FOR FUTURE PERIODS	277,084.82	0.00	277,084.82
	Current Liabilities Subtotal:	476,669.44	(21,395.28)	455,274.16
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	263,695.40	(27,061.79)	236,633.61
	Fund Balance Subtotal:	267,688.40	(27,061.79)	240,626.61
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		744,357.84	(48,457.07)	695,900.77

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11	IMPREST FUND - ADV PYMT ACCT			
<u>Current Assets</u>				
11 101	CASH	2,441.65	160.80	2,602.45
	Current Assets Subtotal:	<u>2,441.65</u>	<u>160.80</u>	<u>2,602.45</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,441.65</u>	<u>160.80</u>	<u>2,602.45</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,441.65	160.80	2,602.45
	Fund Balance Subtotal:	<u>2,441.65</u>	<u>160.80</u>	<u>2,602.45</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,441.65</u>	<u>160.80</u>	<u>2,602.45</u>

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	129,795.87	7,190.28	136,986.15
21 110	TAXES RECEIVABLE - CURRENT	141,268.34	(7,466.79)	133,801.55
21 112	TAXES RECEIVABLE - DELINQUENT	1,714.23	0.00	1,714.23
	Current Assets Subtotal:	272,778.44	(276.51)	272,501.93
Total Assets and Deferred Outflows of Resources:		272,778.44	(276.51)	272,501.93
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	80,000.00	(7,466.79)	72,533.21
21 553	TAXES LEVIED FOR FUTURE PERIODS	77,661.66	0.00	77,661.66
	Current Liabilities Subtotal:	157,661.66	(7,466.79)	150,194.87
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	115,116.78	7,190.28	122,307.06
	Fund Balance Subtotal:	115,116.78	7,190.28	122,307.06
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		272,778.44	(276.51)	272,501.93

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 22 SPECIAL EDUCATION FUND				
<u>Current Assets</u>				
22 101	CASH IN BANK	52,014.58	(1,786.83)	50,227.75
22 110	TAXES RECEIVABLE - CURRENT	135,976.40	(7,402.00)	128,574.40
22 112	TAXES RECEIVABLE - DELINQUENT	1,947.45	0.00	1,947.45
	Current Assets Subtotal:	189,938.43	(9,188.83)	180,749.60
Total Assets and Deferred Outflows of Resources:		189,938.43	(9,188.83)	180,749.60
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	76,858.00	(7,402.00)	69,456.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	73,974.77	0.00	73,974.77
	Current Liabilities Subtotal:	150,829.74	(7,402.00)	143,427.74
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	39,108.69	(1,786.83)	37,321.86
	Fund Balance Subtotal:	39,108.69	(1,786.83)	37,321.86
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		189,938.43	(9,188.83)	180,749.60

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 24 PENSION FUND				
<u>Current Assets</u>				
24 101	CASH	14,682.45	(475.00)	14,207.45
24 112	TAXES RECEIVABLE - DELINQUENT	55.29	0.00	55.29
	Current Assets Subtotal:	<u>14,737.74</u>	<u>(475.00)</u>	<u>14,262.74</u>
	Total Assets and Deferred Outflows of Resources:	<u>14,737.74</u>	<u>(475.00)</u>	<u>14,262.74</u>
<u>Current Liabilities</u>				
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	55.29	0.00	55.29
	Current Liabilities Subtotal:	<u>55.29</u>	<u>0.00</u>	<u>55.29</u>
<u>Fund Balance</u>				
24 725	RESTRICTED FUND BALANCE - PENSION	14,682.45	(475.00)	14,207.45
	Fund Balance Subtotal:	<u>14,682.45</u>	<u>(475.00)</u>	<u>14,207.45</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>14,737.74</u>	<u>(475.00)</u>	<u>14,262.74</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	(8,884.36)	4,040.67	(4,843.69)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,320.90	0.00	1,320.90
51 171	INVENTORY-STORES PURCH FOR RES	2,789.44	0.00	2,789.44
51 172	INVENTORY OF DONATED FOOD	3,390.10	0.00	3,390.10
	Current Assets Subtotal:	(1,383.92)	4,040.67	2,656.75
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	79,613.61	0.00	79,613.61
51 208	ACCUM DEPRECIATION-LOCAL	(47,088.23)	0.00	(47,088.23)
	Long-term Assets Subtotal:	32,525.38	0.00	32,525.38
<u>Other Assets</u>				
51 196	NET PENSION ASSET	47.10	0.00	47.10
	Other Assets Subtotal:	47.10	0.00	47.10
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	16,786.52	0.00	16,786.52
	Deferred Outflows of Resources Subtotal:	16,786.52	0.00	16,786.52
Total Assets and Deferred Outflows of Resources:		47,975.08	4,040.67	52,015.75
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE-AFLAC	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE-NPIP	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
	Current Liabilities Subtotal:	0.03	0.00	0.03
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	4,547.87	0.00	4,547.87
	Deferred Inflows of Resources Subtotal:	4,547.87	0.00	4,547.87
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58
51 708	UNDESIGNATED FUND BALANCE	35,261.60	4,040.67	39,302.27
	Fund Balance Subtotal:	43,427.18	4,040.67	47,467.85

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	47,975.08	4,040.67	52,015.75

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND				
<u>Current Assets</u>				
53 101	CASH	(23,446.92)	(10,142.91)	(33,589.83)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	(23,446.92)	(10,142.91)	(33,589.83)
<u>Other Assets</u>				
53 196	NET PENSION ASSET	156.41	0.00	156.41
	Other Assets Subtotal:	156.41	0.00	156.41
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	55,751.84	0.00	55,751.84
	Deferred Outflows of Resources Subtotal:	55,751.84	0.00	55,751.84
Total Assets and Deferred Outflows of Resources:		32,461.33	(10,142.91)	22,318.42
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	6.07	0.00	6.07
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	15,104.50	0.00	15,104.50
	Deferred Inflows of Resources Subtotal:	15,104.50	0.00	15,104.50
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	17,350.76	(10,142.91)	7,207.85
	Fund Balance Subtotal:	17,350.76	(10,142.91)	7,207.85
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		32,461.33	(10,142.91)	22,318.42

COVID-19

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	6,307.25	549.19	6,856.44
	Current Assets Subtotal:	<u>6,307.25</u>	<u>549.19</u>	<u>6,856.44</u>
	Total Assets and Deferred Outflows of Resources:	<u>6,307.25</u>	<u>549.19</u>	<u>6,856.44</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,307.25	549.19	6,856.44
	Fund Balance Subtotal:	<u>6,307.25</u>	<u>549.19</u>	<u>6,856.44</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>6,307.25</u>	<u>549.19</u>	<u>6,856.44</u>

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 72	AGENCY FUND - STUDENT COUNCIL			
	<u>Current Assets</u>			
72 101	CASH	1,444.33	763.00	2,207.33
	Current Assets Subtotal:	<u>1,444.33</u>	<u>763.00</u>	<u>2,207.33</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,444.33</u>	<u>763.00</u>	<u>2,207.33</u>
	<u>Fund Balance</u>			
72 704 005	FUND BALANCE - UNDESIGNATED	1,444.33	763.00	2,207.33
	Fund Balance Subtotal:	<u>1,444.33</u>	<u>763.00</u>	<u>2,207.33</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,444.33</u>	<u>763.00</u>	<u>2,207.33</u>

Annual; Processing Month 03/2020; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS				
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	90,898.30	0.00	90,898.30
90 204	EQUIPMENT - LOCAL	176,637.00	0.00	176,637.00
	Long-term Assets Subtotal:	<u>1,085,896.00</u>	<u>0.00</u>	<u>1,085,896.00</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,085,896.00</u>	<u>0.00</u>	<u>1,085,896.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	826,873.00	0.00	826,873.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	259,023.00	0.00	259,023.00
	Fund Balance Subtotal:	<u>1,085,896.00</u>	<u>0.00</u>	<u>1,085,896.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,085,896.00</u>	<u>0.00</u>	<u>1,085,896.00</u>

Batch Description: MARCH 31 2020 CHECK RECONCILIATION Processing Month: 03/2020
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	03/31/2020	156,297.84

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36530	HETHER VOELTZ	02/17/2020	16.84
36534	AFLAC	03/02/2020	1,114.65
36538	SANFORD HEALTH FLEX PLAN	03/02/2020	15.40
36544	SHELLY ANDERSON	03/16/2020	9.99
36553	ANNE LESTER	03/16/2020	22.97
36556	LITTLE LIONS LEARNING CENTER	03/16/2020	60.00
36562	SOUTH DAKOTA DEPT OF EDUCATION	03/16/2020	129.36
36563	ST. CHARLES CHURCH	03/16/2020	200.00
36564	ASHLEY STOEL	03/16/2020	130.50
	Total:		<u>1,699.71</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
156,297.84	(1,699.71)	154,598.13	154,598.13

Cleared Automatic Payment Total:	29,008.25
Cleared Checks Total:	25,559.97
Cleared Direct Deposit Total:	(62,739.30)
Cleared Void Total:	75.00
Cleared Deposit Total:	88,527.75
Cleared Manual Journal Entries Total:	(26.28)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

3/31/2020

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 1273 000 111	3/5/2020	MJ20-035		16,260.00	MOVE TITLE EXP TO GRANT EXP ACCOUNTS
10 1273 000 210	3/5/2020	MJ20-035		131.00	MOVE TITLE EXP TO GRANT EXP ACCOUNTS
10 1273 500 111	3/5/2020	MJ20-035	16,260.00		MOVE TITLE EXP TO GRANT EXP ACCOUNTS
10 1273 500 210	3/5/2020	MJ20-035	73.00		MOVE TITLE EXP TO GRANT EXP ACCOUNTS
10 1273 500 220	3/5/2020	MJ20-035	58.00		MOVE TITLE EXP TO GRANT EXP ACCOUNTS
22 1221 000 111	3/5/2020	MJ20-035		18,578.00	MOVE TITLE EXP TO GRANT EXP ACCOUNTS
22 1221 600 111	3/5/2020	MJ20-035	18,578.00		MOVE TITLE EXP TO GRANT EXP ACCOUNTS
	2/28/2020	MJ20-036	on last months report		
10 101	3/6/2020	MJ20-037		26.28	MEDICAID ADMIN FEE
10 2490 000 319	3/6/2020	MJ20-037	26.28		MEDICAID ADMIN FEE
53 1340	3/31/2020	MJ20-038	27.50		MOVE PRESCHOOL TUITION TO LLLC PAYMENT
53 1981	3/31/2020	MJ20-038		27.50	MOVE PRESCHOOL TUITION TO LLLC PAYMENT
10 551	3/20/2020	MJ20-039	9,809.04		GRANT COUNTY FEBRUARY 2020 APPORTIONMENT
10 110	3/20/2020	MJ20-039		9,809.04	GRANT COUNTY FEBRUARY 2020 APPORTIONMENT
21 551	3/20/2020	MJ20-039	2,834.04		GRANT COUNTY FEBRUARY 2020 APPORTIONMENT
21 110	3/20/2020	MJ20-039		2,834.04	GRANT COUNTY FEBRUARY 2020 APPORTIONMENT
22 551	3/20/2020	MJ20-039	2,811.45		GRANT COUNTY FEBRUARY 2020 APPORTIONMENT
22 110	3/20/2020	MJ20-039		2,811.45	GRANT COUNTY FEBRUARY 2020 APPORTIONMENT
10 551	3/20/2020	MJ20-039	11,586.24		ROBERTS COUNTY FEBRUARY 2020 APPORTIONMENT
10 110	3/20/2020	MJ20-039		11,586.24	ROBERTS COUNTY FEBRUARY 2020 APPORTIONMENT
21 551	3/20/2020	MJ20-039	4,632.75		ROBERTS COUNTY FEBRUARY 2020 APPORTIONMENT
21 110	3/20/2020	MJ20-039		4,632.75	ROBERTS COUNTY FEBRUARY 2020 APPORTIONMENT
22 551	3/20/2020	MJ20-039	4,590.55		ROBERTS COUNTY FEBRUARY 2020 APPORTIONMENT
22 110	3/20/2020	MJ20-039		4,590.55	ROBERTS COUNTY FEBRUARY 2020 APPORTIONMENT
71 101	3/31/2020	MJ20-040		596.05	FLEX PAYMENT TXFR
71 1190 000 479 012	3/31/2020	MJ20-040	596.05		FLEX PAYMENT TXFR
			71,882.90	71,882.90	TOTAL DEBITS AND CREDITS

BALANCE - MUST BE ZERO