



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

BIG STONE CITY SCHOOL DISTRICT 25-1

"Educating all students for a lifetime of success!"

SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

March 21, 2023 at 6:00 PM

Location: School boardroom/CEO office

School Board Members: Hillary Henrich (President), Sue Westermeyer (Vice President), Amy VanLith, Sue Christensen and Alan Chrzanowski

Christopher Folk, CEO/Business Manager
Janelle Huber, Principal

Others in attendance (list): _____

1. **Call to order in Board Room and Establish Quorum.** Time: _____
2. **Roll Call** ____Henrich ____Westermeyer ____VanLith ____Christensen____Chrzanowski
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 – South Dakota ELA, math, and science assessment overview and highlights from around the school
 - c. Learning Center Director Report – quarterly financial reporting review ending February 28, 2023
 - d. 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.
 1. Revenue/Expenditure Summary Reports
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; Bullet Proof Mechanical Service Inc \$8,718 for a blowdown separator. This is the final part of the new boiler that was necessary for proper boiler operations. Arlo Anderson \$900 for our raised bed gardens which was purchased with our Farm to School Grant. CWD \$10,181.14 for new dishwasher for the kitchen purchased with CANS Equipment Grant that was just awarded in Feb 2023. If there are any that need further discussion, please mention.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 5. Check Reconciliation Report
 6. Manual Journal Entry Board Report

- 7. Title I Level 1-2 Differential Monitoring Complete. All requests met.
- 8. CANS Equipment Grant – we submitted an application last Nov 2022 and our school was awarded this grant in Feb 2023 for a new dishwasher

7. Consent Agenda Action Item(s) 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. The administration recommends all items included on the consent agenda below.
 - 1. Approval and/or corrections of the minutes from previous meeting(s); February 22, 2023 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 resignation of Ashley Wollschlager, Physical Education Teacher.

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

- a. School board member terms, no election, application process to appointment at June 2022 meeting
- a. School dismissal days so far in 2022-2023SY
 - i. As of March 17 2023, we are still at three days over for snow days. Two of those days we did have blizzard bags and online educational material were utilized. The most recent, March 17, was to be a make-up day from prior. March 17 was a no school day due to the weather/travel conditions.
- b. School calendar for 2023-2024 and 2024-2025
- c. Two-year reorganization
- b. Next school board meeting(s): based on reorg meeting, third Monday of the month, April 17, 2022 (regular meeting) at 6:00pm in the school boardroom/CEO office

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	7,600.24	323,085.33
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	1,144.55
1140	UTILITY TAX	0.00	0.00
1190	PENALTIES AND INTEREST ON TAX	0.00	639.10
1313	TUITION OTHER LEAS OUT STATE	43,333.86	89,730.93
1510	INTEREST EARNED	40.85	110.48
1791	YEARBOOK SALES	0.00	75.00
1910	RENTALS	150.00	875.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,000.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,207.45
1990	OTHER	4,563.50	7,400.63
2110	COUNTY APPORTIONMENT	0.02	2,794.48
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	2,834.00	40,127.00
3112	STATE APPORTIONMENT	4,793.78	4,793.78
3114	BANK FRANCHISE TAX	10,811.20	10,811.20
3125	MENTOR GRANT PROGRAM	0.00	0.00
3900	OTHER STATE REVENUE	0.00	230.00
4151	OTHER STATE REV.	606.86	2,354.44
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	0.00
4159	TITLE II PART A REAP (84.367A)	0.00	0.00
4190	ESSER 2 - CFDA 84.425D	0.00	0.00
4191	ESSER 3 - CFDA 84.425U	0.00	37,226.00
4200	REVENUE IN LIEU OF TAXES	0.00	60.73
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>74,734.31</u>	<u>523,666.10</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	2,509.49	74,976.06
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	426.22
1190	PENALTIES AND INTEREST ON TAX	0.00	139.77
4191	ESSER 3 - CFDA 84.425U	0.00	40,877.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>2,509.49</u>	<u>116,419.05</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	2,531.46	46,827.06
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	448.74
1190	PENALTIES AND INTEREST ON TAX	0.00	101.23
1313	TUITION OTHER LEAS OUT STATE	2,147.11	5,477.02
1973	MEDICAID INDIRECT ADM SERVICES	0.00	69.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
4191	ESSER 3 - CFDA 84.425U	0.00	6,437.00
22	SPECIAL EDUCATION FUND	<u>4,678.57</u>	<u>59,360.05</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	2,604.30	15,721.80

BSCS Revenue Summary

Regular; Processing Month 02/2023; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
1620	SALES TO ADULTS	270.00	3,281.00
1990	OTHER	200.00	980.55
4191	ESSER 3 - CFDA 84.425U	0.00	1,019.00
4810	FEDERAL REIMBURSEMENT	3,693.47	22,097.81
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>6,767.77</u>	<u>43,100.16</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	400.00	4,225.00
1981	DAY CARE CENTER SERVICES	17,547.90	123,228.90
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	994.00	23,085.50
1990	OTHER	1,000.00	10,971.35
4151	OTHER STATE REV.	0.00	79,966.26
4810	FEDERAL REIMBURSEMENT	1,622.40	9,415.02
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>21,564.30</u>	<u>250,892.03</u>
Grand Total:		<u>110,254.44</u>	<u>993,437.39</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

03/17/2023 11:34 AM

Regular; Processing Month 02/2023; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 124,285.38	\$ 724,676.33
21	CAPITAL OUTLAY FUND	\$ 5,977.84	\$ 173,383.67
22	SPECIAL EDUCATION FUND	\$ 22,881.56	\$ 99,390.15
51	FOOD SERVICE FUND	\$ 7,599.32	\$ 53,992.97
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 22,887.02	\$ 194,698.10
Grand Total:		\$ 183,631.12	\$ 1,246,141.22

Per Bank Statement	Ending-	February 28, 2023	
MAIN Account			\$ 357,205.92
CD First State Bank; 4.35%; Maturity 12/10/2023			\$ 234,115.62
(11) ADV PYMT & (71) FLEX Account			\$ 9,617.55
(72) STUDENT COUNCIL Account			\$ 2,065.31

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

MAR 2023 ADVANCE PAYMENT FUND

03/13/2023

(SCHOOL CHECKING FUND)

60.00 CK# 4639 KELLIE CHRISTIANS - REF PAY

(SCHOOL CHECKING FUND)

50.00 CK# 4641 PETTY CASH SCHOOL POSTAGE

(SCHOOL CHECKING FUND)

43.25 CK# 4642 SD DCI (ANGELA J BACKGROUND CK)

(SCHOOL CHECKING FUND)

120.00 CK# 4636 MGBA - BASKETBALL TOURNNEY

(SCHOOL CHECKING FUND)

80.00 CK# 4637 KATIE WOLLSCHLAGER - REF PAY

(SCHOOL CHECKING FUND)

20.00 CK# 4638 JANELLE WOLLSCHLAGER - REF PAY

Vendor Name ADVANCE PAYMENT FUND

373.25

23-Mar-0001 BMO MASTERCARD

03/21/2023

(PCARD)

80.29 PCARD2 Marathon FUEL

(PCARD)

91.69 PCARD2 Marathon FUEL

(PCARD)

37.33 PCARDC AMAZON CARD STOCK AND MARKERS

(PCARD)

84.84 PCARDC Berkner Pizza BASKETBALL PIZZA PA

(PCARD)

210.59 PCARDC Brightarrow SCHOOL DIALER SYSTEM

(PCARD)

270.75 PCARDC Childrens Mus CH MUSEUM FIELD TRI

(PCARD)

481.60 PCARDC Hillyard CUSTODIAL SUPPLY

(PCARD)

11.99 PCARDC AMAZON SCHOOL BUS DRIVER GIFT

(PCARD)

116.74 PCARDC Quill CARD STOCK

(PCARD)

36.50 PCARDC AMAZON EXPO SHARPIE MARKERS

(PCARD)

242.85 PCARDC Cintas CUSTODIAL SERV

(PCARD)

1,298.00 PCARDC Andes Tower Hills SKI TRIP FIELD

(PCARD)

24.95 PCARDC J.W. Pepper MUSIC SUPPLY

(PCARD)

12.39 PCARDC AMAZON EXPO SHARPIE MARKERS

(PCARD)

19.35 PCARDC AMAZON COLORED PAPER

(PCARD)

98.12 PCARDC Arrowwood Resort SUPT MEETING GOV

(PCARD)

104.52 PCARDC AMAZON GR K REQ

(PCARD)

37.70 PCARDC AMAZON CARD STOCK

(PCARD)

75.55 PCARDC School Specialty FAMILY NIGHT TIT

(PCARD)

7.99 PCARDC AMAZON FAMILY NIGHT TITLE FUNDS

(PCARD)

68.25 PCARDC AMAZON FAMILY NIGHT TITLE FUNDS

(PCARD)

189.96 PCARDC AMAZON COPY PAPER

(PCARD)

27.19 PCARDC AMAZON CUSTODIAL GOGGLES

(PCARD)

343.15 PCARDC Waste Mgmt RECYCLE/GARBAGE

(PCARD)

4.79 PCARDH Dollar General SCHOOL BUS DRIVER

(PCARD)

146.73 PCARDC Otc Brands FAMILY NIGHT TITLE FUN

(PCARD)

204.00 PCARDC Governors Inn SUPT LEG DAY PIERRE

(PCARD)

186.94 PCARDC Centurylink TELEPHONE

(PCARD)

60.71 PCARDC AMAZON PRINCIPAL SUPPLY

(PCARD)

82.60 PCARDC Tristatewat WATER SERV

(PCARD)

39.95 PCARDC AMAZON FAMILY NIGHT TITLE FUNDS

(PCARD)

10.06 PCARD6 HARTMANS FFVP

Invoice Number	Vendor Name	Invoice Date
(PCARD)		29.96 PCARD6 Mikes Jack N Jill FFVP
(PCARD)		13.31 PCARD6 Hy-Vee FFVP
(PCARD)		16.34 PCARD6 Aldi FFVP
(PCARD)		31.69 PCARD4 HARTMANS LIONPACK PROG
(PCARD)		84.43 PCARD5 Marathon FUEL
(PCARD)		87.15 PCARD5 Marathon FUEL
(PCARD)		86.26 PCARD5 Marathon FUEL
Vendor Name	BMO MASTERCARD	<hr/> 5,057.21
MAR 2023	CASH-WA DISTRIBUTING CO	03/13/2023
(FOOD SERVICE)		259.09 CUSTODIAL SUPPLY
Vendor Name	CASH-WA DISTRIBUTING CO	<hr/> 259.09
UTILITIES1-0147	CITY OF BIG STONE CITY	03/08/2023
(UTILITIES - 1952 BUILDING)		600.44 ELECTRIC 1952 BUILDING
(UTILITIES - 1952 BUILDING)		55.24 WATER & SEWER ETC CHARGES 1952 BUILDING
UTILITIES2-0147	CITY OF BIG STONE CITY	03/08/2023
(UTILITIES-1900)		255.05 ELECTRIC 1900 BUILDING
(UTILITIES-1900)		220.12 WATER & SEWER ETC CHARGES 1900 BUILDING
UTILITIES3-0147	CITY OF BIG STONE CITY	03/08/2023
(UTILITIES - GYM)		1,089.31 ELECTRIC GYM
(UTILITIES - GYM)		42.37 WATER & SEWER ETC CHARGES GYM
Vendor Name	CITY OF BIG STONE CITY	<hr/> 2,262.53
MAR 2023	FOOD SERVICE FUND	03/13/2023
(SCHOOL FOOD SERVICE FUND)		85.00 PT CONF MEALS FOR STAFF
Vendor Name	FOOD SERVICE FUND	<hr/> 85.00
202204578	GRANT COUNTY REVIEW	03/08/2023
(ADVERTISING)		17.98 NOTICE OF SCHOOL BOARD VACANCY
Vendor Name	GRANT COUNTY REVIEW	<hr/> 17.98
MAR 2023	HUBER, JANELLE	03/08/2023
(REIMBURSEMENT)		33.05 TITLE FAMILY NIGHT ACTIVITIES EVENT
Vendor Name	HUBER, JANELLE	<hr/> 33.05
MAR 2023	JOHNSON, ANGELA	03/13/2023
(REIMBURSEMENT)		10.00 FINGERPRINT FEE
(REIMBURSEMENT)		10.00 FINGERPRINT FEE

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	JOHNSON, ANGELA		20.00	
MAR 2023 (REIMBURSEMENT) (REIMBURSEMENT)	MUENCHOW, RACHELLE	03/13/2023	8.46	UNITY SQUARE DAY DRIVING MILEAGE
			64.29	MS MATH REQ SUPPLIES
Vendor Name	MUENCHOW, RACHELLE		72.75	
MAR 2023-0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	03/08/2023	2,502.24	SCHOOL HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		2,502.24	
2/16 ANDES SKI (TUITION, TRANSPORTATION, GENERAL)	ORTONVILLE PUBLIC SCHOOLS	03/08/2023	479.25	2023FY ANDES SKI FIELD TRIP
2/16 CHILD MUSEUM (TUITION, TRANSPORTATION, GENERAL)	ORTONVILLE PUBLIC SCHOOLS	03/08/2023	431.69	2023FY CHILDRENS MUSEUM FIELD TRIP
2/17 UNITY (TUITION, TRANSPORTATION, GENERAL)	ORTONVILLE PUBLIC SCHOOLS	03/08/2023	109.44	2023FY UNITY SQUARE FIELD TRIP
Vendor Name	ORTONVILLE PUBLIC SCHOOLS		1,020.38	
MAR 2023 (REIMBURSEMENT)	ROE, KRISTIN	03/08/2023	668.86	8TH GR DULUTH TRIP HALF PYMT
Vendor Name	ROE, KRISTIN		668.86	
MAR 2023 (FOOD PURCHASES, CUSTODIAL) (FOOD PURCHASES, CUSTODIAL)	US FOODS	03/13/2023	98.02	CUSTODIAL SUPPLY
			287.39	FFVP
Vendor Name	US FOODS		385.41	
Fund Number	10		12,757.75	
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
23-Mar-0001 (PCARD) (PCARD)	BMO MASTERCARD	03/21/2023	152.28	PCARDC Century Business COPIER BASE EXP
			347.76	PCARDC Century Business COPIER USAGE EXP
Vendor Name	BMO MASTERCARD		500.04	
9192 (BUILDING MAINTENANCE - BOILER)	BULLET PROOF MECHANICAL SERVICE INC	03/08/2023	8,718.00	BLOWDOWN SEPERATOR FOR NEW BOILER SYSTEM

03/14/2023 11:21 AM

Unposted; Batch Description MARCH 21 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name BULLET PROOF MECHANICAL SERVICE
INC

8,718.00

1076 CONROY ELECTRIC INC
(MAINTENANCE & SUPPLIES)

03/13/2023

629.36 GYM OUTLET MAINT AND BELL SYSTEM INSTALL

Vendor Name CONROY ELECTRIC INC

629.36

Fund Number 21

9,847.40

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

23832 BIG STONE THERAPIES INC
(THERAPY)

03/08/2023

460.20 OT SERVICES

Vendor Name BIG STONE THERAPIES INC

460.20

23-Mar-0001 BMO MASTERCARD
(PCARD)

03/21/2023

123.80 PCARDC AMAZON SPECIAL ED SUPPLY

Vendor Name BMO MASTERCARD

123.80

Fund Number 22

584.00

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

MAR 2023 ADVANCE PAYMENT FUND
(SCHOOL CHECKING FUND)

03/13/2023

900.00 CK# 4640 ARLO ANDERSON - RAISED BED GARD

Vendor Name ADVANCE PAYMENT FUND

900.00

23-Mar-0001 BMO MASTERCARD
(PCARD)

03/21/2023

21.10 PCARD6 Berens SCHOOL FOOD

(PCARD)

6.27 PCARD6 Aldi SCHOOL FOOD

(PCARD)

19.57 PCARD6 Berens SUPPLY CHAIN FOOD PURCHASE

(PCARD)

81.36 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

18.78 PCARD6 HARTMANS SUPPLY CHAIN FOOD PURCHA

(PCARD)

6.71 PCARD6 Family Dollar SCHOOL FOOD

(PCARD)

14.53 PCARD6 Hy-Vee SUPPLY CHAIN FOOD PURCHASE

(PCARD)

22.16 PCARD6 Aldi SUPPLY CHAIN FOOD PURCHASE

(PCARD)

22.97 PCARD6 Caseys PROCUREMENT MEETING

(PCARD)

9.14 PCARD6 Mikes Jack N Jill SCHOOL FOOD

(PCARD)

44.79 PCARD6 Mikes Jack N Jill SUPPLY CHAIN FO

(PCARD)

20.32 PCARD6 Mikes Jack N Jill SCHOOL FOOD

(PCARD)

11.45 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

13.88 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

21.92 PCARD6 Wal-Mart SUPPLY CHAIN FOOD PURCHA

(PCARD)

29.36 PCARD6 Hy-Vee SCHOOL FOOD

Invoice Number	Vendor Name	Invoice Date
(PCARD)		59.00 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		19.59 PCARD6 HARTMANS SUPPLY CHAIN FOOD PURCHA
(PCARD)		7.50 PCARD6 Holiday SUPPLY CHAIN MILK
(PCARD)		10.62 PCARD6 Berens SCHOOL FOOD
(PCARD)		21.35 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		25.03 PCARD6 Dollar General SCHOOL FOOD
(PCARD)		3.58 PCARD6 Wal-Mart SUPPLY CHAIN FOOD PURCHA
(PCARD)		9.05 PCARD6 Dollar General SCHOOL FOOD
(PCARD)		6.36 PCARD6 Hy-Vee SUPPLY CHAIN FOOD PURCHASE
(PCARD)		28.33 PCARD6 Berens SCHOOL FOOD
(PCARD)		6.09 PCARD6 Berens SUPPLY CHAIN FOOD PURCHASE
(PCARD)		12.78 PCARD6 Berens SUPPLY CHAIN FOOD PURCHASE
Vendor Name	BMO MASTERCARD	<hr/> 573.59
MAR 2023	CASH-WA DISTRIBUTING CO	03/13/2023
(FOOD SERVICE)		392.91 FOOD PURCHASE - SUPPLY CHAIN
(FOOD SERVICE)		10,181.14 DISHWASHER AND TABLE - CANS EQUIP GRANT
(FOOD SERVICE)		343.47 FOOD PURCHASE
Vendor Name	CASH-WA DISTRIBUTING CO	<hr/> 10,917.52
MAR 2023	EAST SIDE JERSEY DAIRY	03/13/2023
(SCHOOL LUNCH MILK)		97.34 3/3/2023 MILK PURCHASE - SUPPLY CHAIN
(SCHOOL LUNCH MILK)		91.58 2/10/2023 MILK PURCHASE - SUPPLY CHAIN
(SCHOOL LUNCH MILK)		46.80 2/17/2023 MILK PURCHASE - SUPPLY CHAIN
Vendor Name	EAST SIDE JERSEY DAIRY	<hr/> 235.72
MAR 2023	US FOODS	03/13/2023
(FOOD PURCHASES, CUSTODIAL)		893.81 FOOD PURCHASE
(FOOD PURCHASES, CUSTODIAL)		294.56 SUPPLY CHAIN FOOD PURCHASE
Vendor Name	US FOODS	<hr/> 1,188.37
Fund Number	51	<hr/> 13,815.20
Checking Account ID	1	Fund Number 53
MAR 2023	ADVANCE PAYMENT FUND	PRESCHOOL/OST/LITTLE LIONS FUND
(SCHOOL CHECKING FUND)		03/13/2023
(SCHOOL CHECKING FUND)		312.00 CK# 4644 BRYCE OLSON - LLLC HELP
(SCHOOL CHECKING FUND)		52.00 CK# 4645 BRANDON VREIM - LLLC HELP
Vendor Name	ADVANCE PAYMENT FUND	<hr/> 364.00
23-Mar-0001	BMO MASTERCARD	03/21/2023
(PCARD)		43.77 PCARD2 Berens OST SNACK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(PCARD)			7.44	PCARD2 AMAZON OST SUPPLY
(PCARD)			63.86	PCARD2 AMAZON OST SUPPLY
(PCARD)			107.17	PCARD2 Samsclub OST SNACK
(PCARD)			125.21	PCARD3 HARTMANS CACFP
(PCARD)			27.34	PCARD3 Dollar General LLLC SUPPLY
(PCARD)			23.34	PCARD3 HARTMANS CACFP
(PCARD)			10.47	PCARD3 Dollar General LLLC SUPPLY
(PCARD)			93.89	PCARD3 HARTMANS CACFP
(PCARD)			24.66	PCARD3 HARTMANS CACFP
(PCARD)			80.72	PCARD3 Caseys CACFP
(PCARD)			28.71	PCARD3 HARTMANS CACFP
(PCARD)			17.21	PCARD3 HARTMANS CACFP
(PCARD)			107.96	PCARD3 HARTMANS CACFP
(PCARD)			8.56	PCARD3 Big Stone Area Hardwar LLLC SUPPL
(PCARD)			281.98	PCARDC Otc Brands OST SUPPLY
Vendor Name	BMO MASTERCARD		<u>1,052.29</u>	
MAR 2023	CASH-WA DISTRIBUTING CO	03/13/2023		
(FOOD SERVICE)			194.59	LLLC CACFP
Vendor Name	CASH-WA DISTRIBUTING CO		<u>194.59</u>	
UTILITIES -0044	CITY OF BIG STONE CITY	03/08/2023		
(UTILITIES)			197.28	ELECTRICAL LLLC
(UTILITIES)			82.08	WATER SEWER ETC LLLC
(UTILITIES)			32.90	GARBAGE LLLC
Vendor Name	CITY OF BIG STONE CITY		<u>312.26</u>	
6327	FREDRICHSEN AIR CONDITIONING & HEATING	03/08/2023		
(HEATING & COOLING)			140.31	CHECKED OVER AND MAINT ON HEATING SYSTEM
Vendor Name	FREDRICHSEN AIR CONDITIONING & HEATING		<u>140.31</u>	
FEB 2023 --0002	NORTHWESTERN ENERGY	03/08/2023		
(LLLC UTILITY - NATGAS)			116.10	LLLC HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		<u>116.10</u>	
MAR 2023 - LLLC	US FOODS	03/13/2023		
(FOOD PURCHASES, CUSTODIAL)			954.22	CACFP
Vendor Name	US FOODS		<u>954.22</u>	

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Fund Number 53

3,133.77

Checking Account ID 1

40,138.12

	<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											
												1,336.93
	GROSS:	1,499.37	1,499.37	0.00	1,499.37	1,499.37	2,155.24	2,155.24	2,155.24	2,025.93		
2,155.24	EMPLOYEE:	(26.60)	(21.14)	0.00	(92.96)	(21.74)	(129.31)				(526.56)	0.00
	EMPLOYER:				92.96	21.74	129.31	0.00	0.00	0.00	276.10	0.00
ANDEARL	ANDERSON, ARLO											
	GROSS:	1,426.82	0.00	0.00	1,426.82	1,426.82	1,558.00	1,558.00	1,558.00	1,464.52		
1,558.00	EMPLOYEE:	(19.35)	0.00	0.00	(88.46)	(20.69)	(93.48)				(47.70)	0.00
	EMPLOYER:				88.46	20.69	93.48	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
	GROSS:	1,847.51	0.00	0.00	1,847.51	1,847.51	2,360.54	2,360.54	2,360.54	2,218.91		
2,360.54	EMPLOYEE:	(122.53)	0.00	0.00	(114.55)	(26.79)	(141.63)				(782.50)	0.00
	EMPLOYER:				114.55	26.79	141.63	0.00	0.00	0.00	551.10	0.00
ATHECHA	ATHEY, CHARLOTTE											
	GROSS:	1,089.62	0.00	0.00	1,089.62	1,089.62	0.00	1,089.62	1,089.62	1,089.62		
1,089.62	EMPLOYEE:	0.00	0.00	0.00	(67.56)	(15.80)	0.00				0.00	0.00
	EMPLOYER:				67.56	15.80	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
	GROSS:	1,739.96	1,739.96	0.00	1,739.96	1,739.96	0.00	2,066.52	2,066.52	2,066.52		
2,066.52	EMPLOYEE:	(100.66)	(134.02)	0.00	(107.88)	(25.23)	0.00				(326.56)	0.00
	EMPLOYER:				107.88	25.23	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
	GROSS:	2,593.13	0.00	0.00	2,593.13	2,593.13	2,811.20	2,811.20	2,811.20	2,642.53		
2,811.20	EMPLOYEE:	(254.34)	0.00	0.00	(160.77)	(37.60)	(168.67)				(68.75)	0.00
	EMPLOYER:				160.77	37.60	168.67	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE											
	GROSS:	136.00	0.00	0.00	136.00	136.00	0.00	136.00	136.00	136.00		
136.00	EMPLOYEE:	0.00	0.00	0.00	(6.43)	(1.97)	0.00				0.00	0.00
	EMPLOYER:				8.43	1.97	0.00	0.00	0.00	0.00	0.00	0.00
CHRIRHO	CHRISTOPHERSON, RHONDA											
	GROSS:	450.00	0.00	0.00	450.00	450.00	0.00	450.00	450.00	450.00		
450.00	EMPLOYEE:	0.00	0.00	0.00	(27.90)	(6.53)	0.00				0.00	0.00
	EMPLOYER:				27.90	6.53	0.00	0.00	0.00	0.00	0.00	0.00
CHRZALA	CHRZANOWSKI, ALAN											
	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
CHRZSAR	CHRZANOWSKI, SARAH											
	GROSS:	1,796.77	0.00	0.00	1,796.77	1,796.77	1,968.67	1,968.67	1,968.67	1,850.55		
1,968.67	EMPLOYEE:	0.00	0.00	0.00	(111.40)	(26.05)	(118.12)				(85.97)	0.00
	EMPLOYER:				111.40	26.05	118.12	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
	GROSS:	1,925.35	0.00	0.00	1,925.35	1,925.35	2,143.77	2,143.77	2,143.77	2,015.14		
2,143.77	EMPLOYEE:	(160.21)	0.00	0.00	(119.37)	(27.92)	(128.63)				(107.84)	0.00
	EMPLOYER:				119.37	27.92	128.63	0.00	0.00	0.00	1.10	0.00
COOPNIC	COOPER, NICHOLE M											
	GROSS:	3,269.70	0.00	0.00	3,269.70	3,269.70	3,626.25	3,626.25	3,626.25	3,408.67		
3,626.25	EMPLOYEE:	(167.80)	0.00	0.00	(202.72)	(47.41)	(217.58)				(196.82)	0.00
	EMPLOYER:				202.72	47.41	217.58	0.00	0.00	0.00	1.10	0.00

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing
Month 03/2023

	<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>
VOLKJOA	VOLKENANT, JOANN											
												371.70
	GROSS:	402.50	0.00	0.00	402.50	402.50	0.00	402.50	402.50	402.50		
402.50	EMPLOYEE:	0.00	0.00	0.00	(24.96)	(5.84)	0.00				0.00	0.00
	EMPLOYER:				24.96	5.84	0.00	0.00	0.00	0.00	0.00	0.00
VREIAMA	VREIM, AMANDA											
												1,558.79
	GROSS:	1,885.00	1,885.00	0.00	1,885.00	1,885.00	0.00	1,885.00	1,885.00	1,885.00		
1,885.00	EMPLOYEE:	0.00	(182.01)	0.00	(116.87)	(27.33)	0.00				0.00	0.00
	EMPLOYER:				116.87	27.33	0.00	0.00	0.00	0.00	0.00	0.00
WALSROB	WALSH, ROBERT											
												4,492.18
	GROSS:	5,231.77	0.00	0.00	5,231.77	5,231.77	5,833.33	5,833.33	5,833.33	5,483.33		
5,833.33	EMPLOYEE:	(339.36)	0.00	0.00	(324.37)	(75.86)	(350.00)				(251.56)	0.00
	EMPLOYER:				324.37	75.86	350.00	0.00	0.00	0.00	550.68	0.00
WEBBPAU	WEBB, PAULETTE											
												57.02
	GROSS:	61.75	61.75	0.00	61.75	61.75	0.00	61.75	61.75	61.75		
61.75	EMPLOYEE:	0.00	0.00	0.00	(3.63)	(0.90)	0.00				0.00	0.00
	EMPLOYER:				3.83	0.90	0.00	0.00	0.00	0.00	0.00	0.00
WEBEJEN	WEBER, JENNIFER											
												90.04
	GROSS:	97.50	0.00	0.00	97.50	97.50	0.00	97.50	97.50	97.50		
97.50	EMPLOYEE:	0.00	0.00	0.00	(6.05)	(1.41)	0.00				0.00	0.00
	EMPLOYER:				6.05	1.41	0.00	0.00	0.00	0.00	0.00	0.00
WESTSUS	WESTERMEYER, SUSAN											
												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)	(0.56)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLASH	WOLLSCHLAGER, ASHLEY											
												2,029.45
	GROSS:	2,330.58	0.00	0.00	2,330.58	2,330.58	2,479.34	2,479.34	2,479.34	2,330.58		
2,479.34	EMPLOYEE:	(122.84)	0.00	0.00	(144.50)	(33.79)	(148.76)				0.00	0.00
	EMPLOYER:				144.50	33.79	148.76	0.00	0.00	0.00	1.10	0.00
Subtotal:				Female: 37		Male: 6		Total: 43		Net:		70,346.87
	GROSS:	84,884.22	26,909.53	0.00	85,446.72	85,446.72	90,093.53	99,568.55	99,806.05	94,162.94		
100,131.05	EMPLOYEE:	(5,732.64)	(1,162.99)	0.00	(5,297.69)	(1,239.00)	(9,755.61)				(6,596.25)	0.00
	EMPLOYER:				5,297.69	1,239.00	5,855.61	0.00	0.00	0.00	4,635.82	0.00

Annual; Processing Month 02/2023; 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	3,948.31	0.00	3,948.31
00 706	NET INVESTMENT IN CAPITAL ASSETS	(3,948.31)	0.00	(3,948.31)
	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 02/2023; 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 IN BANK	(16,513.93)	(49,551.07)	(66,065.00)
10 110	TAXES RECEIVABLE - CURRENT	500,479.70	(6,537.39)	493,942.31
10 112	TAXES RECEIVABLE - DELINQUENT	11,317.66	0.00	11,317.66
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
10 180	INVESTMENTS	313,332.29	0.00	313,332.29
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	812,608.72	(56,088.46)	756,520.26
Total Assets and Deferred Outflows of Resources:		812,608.72	(56,088.46)	756,520.26
<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 - STANDARD LIFE	11.55	0.00	11.55
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	283,611.75	(6,537.39)	277,074.36
10 553	TAXES LEVIED FOR FUTURE PERIODS	283,611.75	0.00	283,611.75
	Current Liabilities Subtotal:	566,650.67	(6,537.39)	560,113.28
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	241,965.05	(49,551.07)	192,413.98
	Fund Balance Subtotal:	245,958.05	(49,551.07)	196,406.98
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		812,608.72	(56,088.46)	756,520.26

Annual; Processing Month 02/2023; 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	2,844.53	(167.60)	2,676.93
	Current Assets Subtotal:	<u>2,844.53</u>	<u>(167.60)</u>	<u>2,676.93</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,844.53</u>	<u>(167.60)</u>	<u>2,676.93</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,844.53	(167.60)	2,676.93
	Fund Balance Subtotal:	<u>2,844.53</u>	<u>(167.60)</u>	<u>2,676.93</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,844.53</u>	<u>(167.60)</u>	<u>2,676.93</u>

Annual; Processing Month 02/2023; 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	113,226.24	2,531.65	115,757.89
21 110	TAXES RECEIVABLE - CURRENT	179,229.50	(2,501.50)	176,728.00
21 112	TAXES RECEIVABLE - DELINQUENT	1,531.66	0.00	1,531.66
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	48,802.07	(6,000.00)	42,802.07
	Current Assets Subtotal:	<u>342,789.47</u>	<u>(5,969.85)</u>	<u>336,819.62</u>
Total Assets and Deferred Outflows of Resources:		<u>342,789.47</u>	<u>(5,969.85)</u>	<u>336,819.62</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	96,339.86	(2,501.50)	93,838.36
21 553	TAXES LEVIED FOR FUTURE PERIODS	96,339.87	0.00	96,339.87
	Current Liabilities Subtotal:	<u>192,679.73</u>	<u>(2,501.50)</u>	<u>190,178.23</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	150,109.74	(3,468.35)	146,641.39
	Fund Balance Subtotal:	<u>150,109.74</u>	<u>(3,468.35)</u>	<u>146,641.39</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>342,789.47</u>	<u>(5,969.85)</u>	<u>336,819.62</u>

Annual; Processing Month 02/2023; 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	123,768.11	(18,202.99)	105,565.12
22 110	TAXES RECEIVABLE - CURRENT	180,952.58	(2,523.40)	178,429.18
22 112	TAXES RECEIVABLE - DELINQUENT	2,336.11	0.00	2,336.11
	Current Assets Subtotal:	<u>307,056.80</u>	<u>(20,726.39)</u>	<u>286,330.41</u>
Total Assets and Deferred Outflows of Resources:		<u>307,056.80</u>	<u>(20,726.39)</u>	<u>286,330.41</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
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	97,567.23	(2,523.40)	95,043.83
22 553	TAXES LEVIED FOR FUTURE PERIODS	97,567.23	0.00	97,567.23
	Current Liabilities Subtotal:	<u>195,135.28</u>	<u>(2,523.40)</u>	<u>192,611.88</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	111,921.52	(18,202.99)	93,718.53
	Fund Balance Subtotal:	<u>111,921.52</u>	<u>(18,202.99)</u>	<u>93,718.53</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>307,056.80</u>	<u>(20,726.39)</u>	<u>286,330.41</u>

Annual; Processing Month 02/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH IN BANK	(5,800.37)	(831.55)	(6,631.92)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,236.64	0.00	1,236.64
51 171	INVENTORY-STORES PURCH FOR RES	1,996.72	0.00	1,996.72
51 172	INVENTORY OF DONATED FOOD	6,465.15	0.00	6,465.15
	Current Assets Subtotal:	<u>3,898.14</u>	<u>(831.55)</u>	<u>3,066.59</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	88,950.61	0.00	88,950.61
51 208	ACCUM DEPRECIATION-LOCAL	(67,023.23)	0.00	(67,023.23)
	Long-term Assets Subtotal:	<u>21,927.38</u>	<u>0.00</u>	<u>21,927.38</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	84.61	0.00	84.61
	Other Assets Subtotal:	<u>84.61</u>	<u>0.00</u>	<u>84.61</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	13,731.10	0.00	13,731.10
	Deferred Outflows of Resources Subtotal:	<u>13,731.10</u>	<u>0.00</u>	<u>13,731.10</u>
Total Assets and Deferred Outflows of Resources:		<u><u>39,641.23</u></u>	<u><u>(831.55)</u></u>	<u><u>38,809.68</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE-AFLAC	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE-NPIP	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
51 475	UNEARNED REVENUE	9,128.97	0.00	9,128.97
	Current Liabilities Subtotal:	<u>9,129.00</u>	<u>0.00</u>	<u>9,129.00</u>
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	11,523.92	0.00	11,523.92
	Deferred Inflows of Resources Subtotal:	<u>11,523.92</u>	<u>0.00</u>	<u>11,523.92</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58

Annual; Processing Month 02/2023; 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>
51 708	UNDESIGNATED FUND BALANCE	10,822.73	(831.55)	9,991.18
	Fund Balance Subtotal:	18,988.31	(831.55)	18,156.76
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		39,641.23	(831.55)	38,809.68

Annual; Processing Month 02/2023; 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 IN BANK	157,849.71	(7,322.72)	150,526.99
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>157,849.71</u>	<u>(7,322.72)</u>	<u>150,526.99</u>
<u>Long-term Assets</u>				
53 202	BUILDINGS	119,665.78	0.00	119,665.78
53 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	292,052.00	0.00	292,052.00
53 208	ACCUM DEPRECIATION-LOCAL	(4,868.00)	0.00	(4,868.00)
	Long-term Assets Subtotal:	<u>406,849.78</u>	<u>0.00</u>	<u>406,849.78</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	272.82	0.00	272.82
	Other Assets Subtotal:	<u>272.82</u>	<u>0.00</u>	<u>272.82</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	44,282.20	0.00	44,282.20
	Deferred Outflows of Resources Subtotal:	<u>44,282.20</u>	<u>0.00</u>	<u>44,282.20</u>
	Total Assets and Deferred Outflows of Resources:	<u>609,254.51</u>	<u>(7,322.72)</u>	<u>601,931.79</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	48,802.07	(6,000.00)	42,802.07
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>48,808.14</u>	<u>(6,000.00)</u>	<u>42,808.14</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	37,164.10	0.00	37,164.10
	Deferred Inflows of Resources Subtotal:	<u>37,164.10</u>	<u>0.00</u>	<u>37,164.10</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	523,282.27	(1,322.72)	521,959.55
	Fund Balance Subtotal:	<u>523,282.27</u>	<u>(1,322.72)</u>	<u>521,959.55</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>609,254.51</u>	<u>(7,322.72)</u>	<u>601,931.79</u>

Annual; Processing Month 02/2023; 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	6,378.12	562.50	6,940.62
	Current Assets Subtotal:	<u>6,378.12</u>	<u>562.50</u>	<u>6,940.62</u>
	Total Assets and Deferred Outflows of Resources:	<u>6,378.12</u>	<u>562.50</u>	<u>6,940.62</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,378.12	562.50	6,940.62
	Fund Balance Subtotal:	<u>6,378.12</u>	<u>562.50</u>	<u>6,940.62</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>6,378.12</u>	<u>562.50</u>	<u>6,940.62</u>

Annual; Processing Month 02/2023; 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	2,065.31	0.00	2,065.31
	Current Assets Subtotal:	<u>2,065.31</u>	<u>0.00</u>	<u>2,065.31</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,065.31</u>	<u>0.00</u>	<u>2,065.31</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	2,065.31	0.00	2,065.31
	Fund Balance Subtotal:	<u>2,065.31</u>	<u>0.00</u>	<u>2,065.31</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,065.31</u>	<u>0.00</u>	<u>2,065.31</u>

Annual; Processing Month 02/2023; 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	176,842.30	0.00	176,842.30
90 204	EQUIPMENT - LOCAL	231,155.00	0.00	231,155.00
	Long-term Assets Subtotal:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
Total Assets and Deferred Outflows of Resources:		<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	892,716.00	0.00	892,716.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	333,642.00	0.00	333,642.00
	Fund Balance Subtotal:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>

Batch Description: FEBRUARY 28 2023 CHECK RECONCILIATION Processing Month: 02/2023
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	02/28/2023	357,205.92

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37372	AMBER OGREN	06/27/2022	128.14
37505	STACY HENNINGS	10/17/2022	13.72
37596	BIG STONE THERAPIES INC	02/23/2023	785.85
37597	KAITLYN BURDORF	02/23/2023	107.35
37598	CASH-WA DISTRIBUTING CO	02/23/2023	1,783.57
37599	MARILYN CHINDVALL	02/23/2023	120.00
37600	CONROY ELECTRIC INC	02/23/2023	3,589.46
37601	JENNIFER CRONEN	02/23/2023	132.30
37602	EAST SIDE JERSEY DAIRY	02/23/2023	251.98
37603	GRANT COUNTY REVIEW	02/23/2023	132.87
37604	KAREN HALVORSON	02/23/2023	20.00
37605	ORTONVILLE PUBLIC SCHOOLS	02/23/2023	48,303.90
37606	KRISTIN ROE	02/23/2023	34.69
37607	RONLIEN EXCAVATING INC	02/23/2023	585.00
37608	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	02/23/2023	88.00
37609	SOUTH DAKOTA DEPT OF EDUCATION	02/23/2023	142.38
37610	US FOODS	02/23/2023	1,273.97
37611	US FOODS	02/23/2023	559.66
	Total:		<u>58,052.84</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
357,205.92	(58,052.84)	299,153.08	299,153.08	0.00

Cleared Automatic Payment Total:	33,438.42
Cleared Checks Total:	28,903.50
Cleared Direct Deposit Total:	(63,658.11)
Cleared Void Total:	
Cleared Cash Receipt Total:	110,534.33
Cleared Manual Journal Entries Total:	0.00
Cleared Sales Journal Total:	

**A more outstanding clas this month due to later board meeting and storms impacting school days for mail.*

MANUAL JOURNAL ENTRY BOARD REPORT

2/28/2023

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
53 101	2/28/2023	MJ23-028		6,000.00	LLC PAYMENT TO NEW BUILDING COST
53 410	2/28/2023	MJ23-028	6,000.00		LLC PAYMENT TO NEW BUILDING COST
21 101	2/28/2023	MJ23-028	6,000.00		LLC PAYMENT TO NEW BUILDING COST
21 130	2/28/2023	MJ23-028		6,000.00	LLC PAYMENT TO NEW BUILDING COST
11 101	2/28/2023	MJ23-029		310.00	ADV PYMT CKS
11 1190 000 479 011	2/28/2023	MJ23-029	310.00		ADV PYMT CKS
10 112	1/31/2023	MJ23-030	10,026.64		MOVE CURRENT TO DELINQUENT TAX 2023
10 110	1/31/2023	MJ23-030		10,026.64	MOVE CURRENT TO DELINQUENT TAX 2023
21 112	1/31/2023	MJ23-030	1,269.64		MOVE CURRENT TO DELINQUENT TAX 2023
21 110	1/31/2023	MJ23-030		1,269.64	MOVE CURRENT TO DELINQUENT TAX 2023
22 112	1/31/2023	MJ23-030	2,047.19		MOVE CURRENT TO DELINQUENT TAX 2023
22 110	1/31/2023	MJ23-030		2,047.19	MOVE CURRENT TO DELINQUENT TAX 2023
10 110	1/31/2023	MJ23-030	500,479.70		TAXES RECEIVABLE 2023 TO RECORD NEW
10 110	1/31/2023	MJ23-030	10,026.64		TAXES RECEIVABLE 2023 TO RECORD NEW
10 551	1/31/2023	MJ23-030		283,611.75	TAXES RECEIVABLE 2023 TO RECORD NEW
10 553	1/31/2023	MJ23-030		226,894.59	TAXES RECEIVABLE 2023 TO RECORD NEW
21 110	1/31/2023	MJ23-030	161,322.28		TAXES RECEIVABLE 2023 TO RECORD NEW
21 110	1/31/2023	MJ23-030	1,269.64		TAXES RECEIVABLE 2023 TO RECORD NEW
21 551	1/31/2023	MJ23-030		96,339.87	TAXES RECEIVABLE 2023 TO RECORD NEW
21 553	1/31/2023	MJ23-030		66,252.06	TAXES RECEIVABLE 2023 TO RECORD NEW
22 110	1/31/2023	MJ23-030	159,415.33		TAXES RECEIVABLE 2023 TO RECORD NEW
22 110	1/31/2023	MJ23-030	2,047.19		TAXES RECEIVABLE 2023 TO RECORD NEW
22 551	1/31/2023	MJ23-030		97,567.23	TAXES RECEIVABLE 2023 TO RECORD NEW
22 553	1/31/2023	MJ23-030		63,895.29	TAXES RECEIVABLE 2023 TO RECORD NEW
10 551	2/28/2023	MJ23-031	4,290.32		GRANT COUNTY APPORTIONMENT
10 110	2/28/2023	MJ23-031		4,290.32	GRANT COUNTY APPORTIONMENT
21 551	2/28/2023	MJ23-031	1,534.57		GRANT COUNTY APPORTIONMENT
21 110	2/28/2023	MJ23-031		1,534.57	GRANT COUNTY APPORTIONMENT
22 551	2/28/2023	MJ23-031	1,548.12		GRANT COUNTY APPORTIONMENT
22 110	2/28/2023	MJ23-031		1,548.12	GRANT COUNTY APPORTIONMENT
10 551	2/28/2023	MJ23-031	2,247.07		ROBERTS COUNTY APPORTIONMENT
10 110	2/28/2023	MJ23-031		2,247.07	ROBERTS COUNTY APPORTIONMENT
21 551	2/28/2023	MJ23-031	966.93		ROBERTS COUNTY APPORTIONMENT
21 110	2/28/2023	MJ23-031		966.93	ROBERTS COUNTY APPORTIONMENT
22 551	2/28/2023	MJ23-031	975.28		ROBERTS COUNTY APPORTIONMENT
22 110	2/28/2023	MJ23-031		975.28	ROBERTS COUNTY APPORTIONMENT
10 1111 306 114	3/1/2023	MJ23-032		666.67	MOVE ESSER 3 EXP TO ESSER 2; GRADE 1 STIPEND
10 1111 303 114	3/1/2023	MJ23-032	666.67		MOVE ESSER 3 EXP TO ESSER 2; GRADE 1 STIPEND
10 1111 306 210	3/1/2023	MJ23-032		51.00	MOVE ESSER 3 EXP TO ESSER 2; GRADE 1 STIPEND
10 1111 303 210	3/1/2023	MJ23-032	51.00		MOVE ESSER 3 EXP TO ESSER 2; GRADE 1 STIPEND
10 180	3/10/2023	MJ23-033		80,000.00	CLOSE CD MOVE FUNDS TO GENERAL CASH
10 101	3/10/2023	MJ23-033	80,000.00		CLOSE CD MOVE FUNDS TO GENERAL CASH
10 180	3/10/2023	MJ23-033	783.33		INTEREST EARNED ON CLOSED CD
10 1510	3/10/2023	MJ23-033		783.33	INTEREST EARNED ON CLOSED CD
			953,277.54	953,277.54	TOTAL DEBITS AND CREDITS

**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 February 22, 2023 @ 6:00 PM via zoom conference call due to the weather with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Karla Kastrup, Teacher

Meeting called to order by school board president Hillary Henrich at 6:09 PM

Roll call was taken with Sue Christensen, Alan Chrzanowski, Hillary Henrich, Amy VanLith, and Sue Westermeyer present. Quorum established.

The Pledge of Allegiance was recited.

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

Community Input Session: none

Communication Items

- School Board Communication: none
- Principal Report: Educational field trips, 8th graders to visit high schools, family night scheduled for March 16th, science scores, and science fair participation and winners
- Learning Center Director Report: quarterly reporting review will be in March 2023
- 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, and Manual Journal Entry Board Report.

Financial Report

	10	21	22	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLC FUND
January 1, 2023	BEGINNING BALANCE	\$79,185.37	\$127,701.94	(\$3,818.25)	\$149,715.54
	TOTAL RECEIPTS	\$41,453.16	\$6,789.22	\$4,830.12	\$29,020.63
	TOTAL DISBURSEMENTS	(\$7,412.29)	(\$10,723.05)	(\$6,812.24)	(\$20,886.46)
January 31, 2023	ENDING BALANCE	\$113,226.24	\$123,768.11	(\$5,800.37)	\$157,849.71

Certificate of Deposit – \$313,332.29

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$9,222.65

Student Council (Fund 72) – \$2,065.31

The following bills were approved:

GENERAL FUND: BMO MASTERCARD,(PCARD),4,558.03 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),401.75 CHINDVALL, MARILYN ,(REIMBURSEMENT),120.00 CITY OF BIG STONE CITY, (UTILITIES),2,135.74CRONEN, JENNIFER ,(REIMBURSEMENT),132.30 GRANT COUNTY REVIEW,(ADVERTISING),132.87 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),2,730.72 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),37,415.26 ROE, KRISTIN ,(REIMBURSEMENT),34.69 RONGLIEN EXCAVATING INC,(MAINTENANCE),375.00 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA,(MEMBERSHIP & DUES),88.00 US FOODS,(CUSTODIAL, FFVP),470.56

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),2,388.38 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),3,589.46

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),785.85 BMO MASTERCARD,(PCARD),191.93 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),10,888.64

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),1,204.71 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),1,156.45 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),251.98 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),142.38 US FOODS,(FOOD PURCHASES),755.25

PRESCHOOL/LEARNING CENTER/OST FUND: BMO MASTERCARD,(PCARD),1,121.04 BURDORF, KAITLYN ,(REIMBURSEMENT),107.35 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),225.37 CITY OF BIG STONE CITY, (UTILITIES),349.99 HALVORSON, KAREN ,(REIMBURSEMENT),20.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),119.96 RONGLIEN EXCAVATING INC,(MAINTENANCE),210.00 US FOODS,(FOOD PURCHASES),607.82

Action Items

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

- Approval of minutes from previous school board meeting(s); January 17, 2023 meeting minutes
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest, if applicable
- Approval of a stipend to Holland Crocker for extra first grade teaching duties
- Approval of the South Dakota Open Enrollment Applications #081 and #082
- Approval of the Big Stone City School K-12 Lau Plan – English as a Second Language Program 2022-2023

Motion by VanLith, seconded by Chrzanowski, to approve the ground rules for negotiations for certified staff. 5 votes yes. Motion Carried.

Motion by Chrzanowski, seconded by VanLith, to approve the ground rules for negotiations for classified staff. 5 votes yes. Motion Carried.

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

There were discussions on the following items:

- School dismissal days so far in 2022-2023SY

Motion by Chrzanowski, seconded by Westermeyer, to approve one make-up school day on March 17, 2023. Comment(s): Communication will be sent out to parents on this subject. 5 votes yes. Motion Carried.

- Two year reorganization
- Next school board meeting(s): March 21, 2023 (regular meeting) at 6:00pm in the board room/CEO office.

Motion by Westermeyer, seconded by VanLith, to adjourn the meeting at 6:39 PM. 5 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication