



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

May 15, 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 – schedules and events throughout the end of the school year; next month, June, presentation of MTSS data, school testing results.
 - c. Learning Center Director Report – quarterly financial reporting review in May and June 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; Noble Roofing 1900 west side roof shingle replacement \$3,323.25. 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. 2023-2024 Preliminary Proposed Budget per SDCL 13-11-2 and presentation

- a. This is a preliminary proposed budget. There are still some unknowns but feel this is a good starting point for our budget for next year.
- 8. 2022-2023 Budget to Actual Report
- 9. Old gym rubber roof damage from high winds at the beginning of May 2023.

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); April 18, 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 certified negotiated agreement for 2023-2024 and 2024-2025 school years
- 6. Approval of the classified negotiated agreement for 2023-2024 and 2024-2025 school years
- 7. Approval of the certified contracts for the 2023-2024 school year
- 8. Approval of the classified letters of assignment for the 2023-2024 school year
- 9. Approval of the reassignment for Jennifer Cronen in teaching assignment for the 2023-2024 school year
- 10. Approval of the reassignment for Dorla Jacobson in teaching assignment for the 2023-2024 school year
- 11. Approval of the principal contract for Janelle Huber for 2023-2024 and 2024-2025 school years
- 12. Approval of the CEO/business manager contract for Christopher Folk for 2023-2024 and 2024-2025 school years
- 13. Approval of the annual election information per SDCL 13-7-30. There was no school board election conducted because there was neither a contested vacancy on the school board nor any questions submitted to the voters.
- 14. Approval of the resignation of Ruth Trautner as assistant preschool teacher and OST director. We wish her the best in her future endeavors!
- 15. Approval of the move to the next educational column in the negotiated agreement hiring guide as Jennifer Cronen has procured 15 additional educational college credits.
 - a. \$600 increase to the 2023-2024 salary.

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

- a. The procurement process has started once again for the food service department. The RFP has been sent to the newspaper for the northeast SD district schools. The plan will be

for RFPs to be due back to the school by June 2nd. The plan will be to have the school board approve the primary and secondary vendor for food service at the June 2023 meeting.

- b. First reading of policy JFCL – Student Registered Sex Offenders
 - i. Senate Bill 168 permitting the adoption of a new school board policy option passed the legislature this session 2023 and with its passing immediately becomes state law. This bill authorizes a school board to adopt policies regarding students who are registered sex offenders and included an emergency clause, which means it is permissible for a school board to draft and adopt a policy, if they so choose, at this time.
 - ii. The amendment to the policy only applies to students who have been adjudicated by the court and are ordered to register as a sex offender. The amendment also allows an appeal of the school’s placement decision to the superintendent and school board. The policy puts the obligation on the parent or guardian to notify the school in the event their child is registered as a sex offender. The policy will be added to the student handbook so that parents and students are aware of this policy change and their responsibility to notify the school
- c. Two-year reorganization – ongoing
- b. Next school board meeting(s): based on reorg meeting, third Monday of the month, June 19, 2023 (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	43,266.75	440,862.67
1120	PRIOR YEARS' AD VALOREM TAXES	580.95	2,487.35
1140	UTILITY TAX	0.00	0.00
1190	PENALTIES AND INTEREST ON TAX	73.49	836.09
1313	TUITION OTHER LEAS OUT STATE	0.00	89,730.93
1510	INTEREST EARNED	77.06	1,053.48
1791	YEARBOOK SALES	0.00	145.00
1910	RENTALS	0.00	875.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,000.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,549.55
1990	OTHER	0.00	9,286.13
2110	COUNTY APPORTIONMENT	657.46	3,451.97
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	2,834.00	45,795.00
3112	STATE APPORTIONMENT	0.00	4,793.78
3114	BANK FRANCHISE TAX	0.00	10,811.20
3125	MENTOR GRANT PROGRAM	0.00	0.00
3900	OTHER STATE REVENUE	0.00	230.00
4151	OTHER STATE REV.	533.33	4,030.38
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	32,517.00
4191	ESSER 3 - CFDA 84.425U	0.00	40,815.00
4200	REVENUE IN LIEU OF TAXES	0.00	60.73
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>48,023.04</u>	<u>690,331.26</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	10,592.31	102,812.50
1120	PRIOR YEARS' AD VALOREM TAXES	132.84	683.59
1190	PENALTIES AND INTEREST ON TAX	13.95	173.46
4191	ESSER 3 - CFDA 84.425U	0.00	40,877.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>10,739.10</u>	<u>144,546.55</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	10,684.78	74,906.57
1120	PRIOR YEARS' AD VALOREM TAXES	108.31	656.99
1190	PENALTIES AND INTEREST ON TAX	13.05	132.49
1313	TUITION OTHER LEAS OUT STATE	0.00	5,477.02
1973	MEDICAID INDIRECT ADM SERVICES	0.00	88.00
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>10,806.14</u>	<u>87,698.07</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	620.00	18,595.70

BSCS Revenue Summary

Regular; Processing Month 04/2023; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
1620	SALES TO ADULTS	128.00	4,268.50
1990	OTHER	0.00	1,141.07
4191	ESSER 3 - CFDA 84.425U	0.00	1,019.00
4810	FEDERAL REIMBURSEMENT	3,554.07	34,440.93
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>4,302.07</u>	<u>59,465.20</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	825.00	6,225.00
1981	DAY CARE CENTER SERVICES	18,069.20	153,499.30
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,031.00	26,154.10
1990	OTHER	0.00	13,971.35
4151	OTHER STATE REV.	0.00	79,966.26
4810	FEDERAL REIMBURSEMENT	1,567.97	12,214.71
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>21,493.17</u>	<u>292,030.72</u>
Grand Total:		<u>95,363.52</u>	<u>1,274,071.80</u>

BSCS Expenditure Summary

05/15/2023 09:13 AM

Regular; Processing Month 04/2023; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 128,654.99	\$ 945,792.05
21	CAPITAL OUTLAY FUND	\$ 387.74	\$ 183,618.81
22	SPECIAL EDUCATION FUND	\$ 23,371.08	\$ 135,246.64
51	FOOD SERVICE FUND	\$ 8,346.54	\$ 80,893.70
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 25,055.97	\$ 243,719.96
Grand Total:		\$ 185,816.32	\$ 1,589,271.16

Per Bank Statement	Ending-	April 30, 2023	
MAIN Account			\$ 326,057.82
CD First State Bank; 4.35%; Maturity 12/10/2023			\$ 234,115.62
(11) ADV PYMT & (71) FLEX Account			\$ 10,418.45
(72) STUDENT COUNCIL Account			\$ 1,925.86

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

23-May-0001 BMO MASTERCARD

05/15/2023

(PCARD)

230.00 PCARDC Ramkota Hotel B MRG SDASDBO CONF

(PCARD)

183.74 PCARDC Centurylink TELEPHONE

(PCARD)

66.03 PCARDC Plunketts PEST CONTROL - ROUTINE

(PCARD)

154.90 PCARDC Sheraton Hotels Sioux MENTOR PROG

(PCARD)

154.90 PCARDC Sheraton Hotels Sioux MENTOR PROG

(PCARD)

309.98 PCARDC Schoolgirl Style GR 3 RUG

(PCARD)

333.90 PCARDC Waste Mgmt RECYCLE/GARBAGE

(PCARD)

76.35 PCARDC The Master Teacher STAFF PINS - R

(PCARD)

102.00 PCARDC Tristatewat WATER SERV

(PCARD)

242.85 PCARDC Cintas Corp CUSTODIAL SERV

(PCARD)

151.96 PCARDC AMAZON COPY PAPER

(PCARD)

154.90 PCARDC Sheraton Hotels Sioux MENTOR PROG

(PCARD)

154.90 PCARDC Sheraton Hotels Sioux MENTOR PROG

(PCARD)

28.97 PCARD6 Hy-Vee FFVP

(PCARD)

5.57 PCARD6 Berens FFVP

(PCARD)

9.07 PCARD6 Big Stone Area Hardwar CUSTODIAL

(PCARD)

28.82 PCARD6 Berens FFVP

(PCARD)

12.00 PCARD6 Berens FFVP

(PCARD)

77.84 PCARD6 Samsclub FFVP

(PCARD)

9.93 PCARD6 Menards CUSTODIAL SUPPLY

(PCARD)

87.53 PCARD5 Marathon FUEL

(PCARD)

97.27 PCARD5 Marathon FUEL

(PCARD)

95.76 PCARD5 Marathon FUEL

(PCARD)

85.81 PCARD5 Marathon FUEL

(PCARD)

45.61 PCARD5 Samsclub TESTING TREATS

(PCARD)

17.04 PCARD5 AMAZON TESTING TREATS

(PCARD)

6.38 PCARD5 Lewis Family OFFICE MEDS

(PCARD)

10.65 PCARD6 Hy-Vee MTSS ROAR

(PCARD)

32.55 PCARD6 Hy-Vee FFVP

(PCARD)

96.15 PCARD2 Marathon FUEL

(PCARD)

92.00 PCARD2 Marathon FUEL

(PCARD)

35.65 PCARD2 Dollar General TESTING TREATS

(PCARD)

63.03 PCARD2 Samsclub TESTING SNACKS

(PCARD)

35.08 PCARD2 WALMART TESTING TREATS

(PCARD)

10.29 PCARD2 WALMART OFFICE TYLENOL

Vendor Name BMO MASTERCARD

3,299.41

MAY 2023 CASH-WA DISTRIBUTING CO

05/11/2023

(FOOD SERVICE)

350.36 FFVP

(FOOD SERVICE)

236.49 CUSTODIAL SUPPLY

Vendor Name CASH-WA DISTRIBUTING CO

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			<hr/>	
			586.85	
UTILITIES1-0149	CITY OF BIG STONE CITY	05/10/2023		
(UTILITIES - 1952 BUILDING)			540.53	ELECTRIC 1952 BUILDING
(UTILITIES - 1952 BUILDING)			53.40	WATER & SEWER ETC CHARGES 1952 BUILDING
UTILITIES2-0149	CITY OF BIG STONE CITY	05/10/2023		
(UTILITIES-1900)			226.04	ELECTRIC 1900 BUILDING
(UTILITIES-1900)			136.52	WATER & SEWER ETC CHARGES 1900 BUILDING
UTILITIES3-0149	CITY OF BIG STONE CITY	05/10/2023		
(UTILITIES - GYM)			1,016.00	ELECTRIC GYM
(UTILITIES - GYM)			39.58	WATER & SEWER ETC CHARGES GYM
Vendor Name	CITY OF BIG STONE CITY		<hr/>	
			2,012.07	
MAY 2023	FOLK, CHRISTOPHER	05/10/2023		
(REIMBURSEMENT)			47.88	SDASBO SPRING CONF PIERRE MILEAGE
(REIMBURSEMENT)			49.86	MAY 2023 SUPT MEETING WATERTOWN MILEAGE
Vendor Name	FOLK, CHRISTOPHER		<hr/>	
			97.74	
MAY 2023 -	FOOD SERVICE FUND	05/10/2023		
TESTING M				
(SCHOOL FOOD SERVICE FUND)			42.60	FREE MILKS FOR STATE TESTING
Vendor Name	FOOD SERVICE FUND		<hr/>	
			42.60	
4/30/2023	STMT GRANT COUNTY REVIEW	05/10/2023		
(ADVERTISING)			77.59	APR 18 2023 BOARD PROCEEDINGS
(ADVERTISING)			50.00	ADMIN PROF WEEK AD
Vendor Name	GRANT COUNTY REVIEW		<hr/>	
			127.59	
MAY 2023	HUBER, JANELLE	05/10/2023		
(REIMBURSEMENT)			112.50	TITLE TRAINING IN SIOUX FALLS MILEAGE
Vendor Name	HUBER, JANELLE		<hr/>	
			112.50	
MAY 2023-0001	NORTHWESTERN ENERGY	05/10/2023		
(UTILITIES - NATGAS)			1,327.95	SCHOOL HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		<hr/>	
			1,327.95	
MAY 2023	ROE, KRISTIN	05/10/2023		
(REIMBURSEMENT)			413.83	LAST HALF PYMT; GR 8 VRBO DULUTH TRIP
Vendor Name	ROE, KRISTIN		<hr/>	
			413.83	

Invoice Number	Vendor Name	Invoice Date	Amount	Description
153673	RONGLIEN EXCAVATING INC	05/10/2023	187.50	SNOW REMOVAL
(MAINTENANCE)				
Vendor Name	RONGLIEN EXCAVATING INC		<hr/>	
			187.50	
MAY 2023	US FOODS	05/11/2023	57.76	FFVP
(FOOD PURCHASES, CUSTODIAL)				
Vendor Name	US FOODS		<hr/>	
			57.76	
Fund Number	10		<hr/>	
			8,265.80	
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
23-May-0001	BMO MASTERCARD	05/15/2023	152.28	PCARDC Century Business BASE CHARGE
(PCARD)			326.58	PCARDC Century Business USAGE CHARGE
(PCARD)				
Vendor Name	BMO MASTERCARD		<hr/>	
			478.86	
SD-141924-1	NOBLE ROOFING & EXTERIORS INC.	05/10/2023	3,323.25	1900 BUILDING W-SIDE ROOF SHINGLE REPLAC
(ROOF & EXTERIOR)				
Vendor Name	NOBLE ROOFING & EXTERIORS INC.		<hr/>	
			3,323.25	
Fund Number	21		<hr/>	
			3,802.11	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
24217	BIG STONE THERAPIES INC	05/10/2023	653.25	OT SERVICES
(THERAPY)				
Vendor Name	BIG STONE THERAPIES INC		<hr/>	
			653.25	
23-May-0001	BMO MASTERCARD	05/15/2023	100.00	PCARDJ Eb Sd Cec Summer Inst SPED PD TRA
(PCARD)				
Vendor Name	BMO MASTERCARD		<hr/>	
			100.00	
MAY 2023	TRENHAILE, JAY	05/10/2023	430.00	STUDENT INTELLECTUAL EVAL
(PSYCHOLOGICAL SERVICES)				
Vendor Name	TRENHAILE, JAY		<hr/>	
			430.00	
Fund Number	22		<hr/>	
			1,183.25	
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
23-May-0001	BMO MASTERCARD	05/15/2023	28.33	PCARD6 Berens SCHOOL FOOD - GR 4 TRIP
(PCARD)				

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(PCARD)			50.29	PCARD6 Berens SCHOOL FOOD
(PCARD)			19.05	PCARD6 Berens SUPPLY CHAIN GRANT
(PCARD)			10.97	PCARD6 Dollar General SCHOOL FOOD
(PCARD)			17.84	PCARD6 Berens SCHOOL FOOD
(PCARD)			8.39	PCARD6 Berens KITCHEN SUPPLY
(PCARD)			194.79	PCARD6 AMAZON KITCHEN - MAINT - FAUCETS
(PCARD)			12.99	PCARD6 Berens SCHOOL FOOD
(PCARD)			16.69	PCARD6 Berens SUPPLY CHAIN GRANT
(PCARD)			33.76	PCARD6 Samsclub KITCHEN SUPPLY
(PCARD)			90.44	PCARD6 Samsclub SCHOOL FOOD
(PCARD)			122.48	PCARD6 Wyshbone Market SCHOOL FOOD
(PCARD)			12.72	PCARD6 Berens SCHOOL FOOD
(PCARD)			28.50	PCARD6 Berens SCHOOL FOOD
(PCARD)			24.16	PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)			74.90	PCARD6 Berens SCHOOL FOOD
(PCARD)			9.74	PCARD6 Berens SCHOOL FOOD
(PCARD)			73.70	PCARD6 Berens SCHOOL FOOD
(PCARD)			7.95	PCARD6 Berens KITCHEN SUPPLY
(PCARD)			63.02	PCARD6 WALMART SCHOOL FOOD
(PCARD)			26.36	PCARD6 Berens SCHOOL FOOD
(PCARD)			18.65	PCARD6 Hy-Vee SCHOOL FOOD
Vendor Name	BMO MASTERCARD		<u>945.72</u>	
MAY 2023	CASH-WA DISTRIBUTING CO	05/11/2023		
(FOOD SERVICE)			413.84	SCHOOL FOOD
(FOOD SERVICE)			118.28	SUPPLY CHAIN GRANT
Vendor Name	CASH-WA DISTRIBUTING CO		<u>532.12</u>	
1137	CONROY ELECTRIC INC	05/10/2023		
(MAINTENANCE & SUPPLIES)			2,007.07	DISHWASHER ELECTRICAL INSTALL SERVICE
1139	CONROY ELECTRIC INC	05/10/2023		
(MAINTENANCE & SUPPLIES)			181.24	MOVE OUTLETS UP IN KITCHEN
Vendor Name	CONROY ELECTRIC INC		<u>2,188.31</u>	
MAY 2023	EAST SIDE JERSEY DAIRY	05/11/2023		
(SCHOOL LUNCH MILK)			269.87	MILK PURCHASE
Vendor Name	EAST SIDE JERSEY DAIRY		<u>269.87</u>	
6453	ORTONVILLE PLUMBING & HEATING	05/10/2023		
(MAINTENANCE & SUPPLIES)			433.84	DISHWASHER PLUMBING INSTALL SERVICE
Vendor Name	ORTONVILLE PLUMBING & HEATING			

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			433.84	
SNA ID# 487351	SNA DEPOSITORY	05/10/2023		
(CERT FEE)				65.00 LVL 3 CERTIFICATION FEE
Vendor Name	SNA DEPOSITORY		65.00	
MAY 2023	US FOODS	05/11/2023		
(FOOD PURCHASES, CUSTODIAL)				1,054.43 SCHOOL FOOD
(FOOD PURCHASES, CUSTODIAL)				180.66 KITCHEN SUPPLY
(FOOD PURCHASES, CUSTODIAL)				289.17 SUPPLY CHAIN GRANT
Vendor Name	US FOODS		1,524.26	
Fund Number	51		5,959.12	
Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
23-May-0001	BMO MASTERCARD	05/15/2023		
(PCARD)				0.89 PCARD3 HARTMANS CACFP
(PCARD)				96.00 PCARD3 HARTMANS CACFP
(PCARD)				86.26 PCARD3 AMAZON LLLC SUPPLY
(PCARD)				45.30 PCARD6 Samsclub LLLC CACFP
(PCARD)				19.38 PCARD3 Ebay LLLC SUPPLY
(PCARD)				134.77 PCARD3 HARTMANS CACFP
(PCARD)				29.77 PCARD3 Hobby Lobby LLLC SUPPLY
(PCARD)				72.32 PCARD3 WALMART LLLC SUPPLY
(PCARD)				79.78 PCARD3 Target LLLC SUPPLY
(PCARD)				42.21 PCARD3 HARTMANS CACFP
(PCARD)				61.66 PCARD3 WALMART LLLC SUPPLY
(PCARD)				81.86 PCARD3 Target LLLC SUPPLY
(PCARD)				15.55 PCARD3 HARTMANS LLLC SUPPLY
(PCARD)				120.40 PCARD3 HARTMANS CACFP
(PCARD)				9.62 PCARD3 Dollar General LLLC SUPPLY
(PCARD)				142.53 PCARD3 HARTMANS CACFP
(PCARD)				67.11 PCARD5 Dollar Tree OST SUPPLY
(PCARD)				12.64 PCARD5 WALMART OST SUPPLY
(PCARD)				100.79 PCARD3 AMAZON LLLC SUPPLY
(PCARD)				81.26 PCARD3 Otc Brands LLLC SUPPLY
(PCARD)				126.31 PCARD3 HARTMANS CACFP
Vendor Name	BMO MASTERCARD		1,426.41	
UTILITIES -0046	CITY OF BIG STONE CITY	05/10/2023		
(UTILITIES)				196.33 ELECTRICAL LLLC
(UTILITIES)				79.50 WATER SEWER ETC LLLC
(UTILITIES)				32.90 GARBAGE LLLC

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	CITY OF BIG STONE CITY		308.73	
APR 2023 --0001	NORTHWESTERN ENERGY	05/10/2023	62.92	LLLC HEAT - NAT GAS
(LLLC UTILITY - NATGAS)				
Vendor Name	NORTHWESTERN ENERGY		62.92	
153673	RONGLIEN EXCAVATING INC	05/10/2023	187.50	SNOW REMOVAL
(MAINTENANCE)				
Vendor Name	RONGLIEN EXCAVATING INC		187.50	
MAY 2023	US FOODS	05/11/2023	31.44	LLLC CACFP
(FOOD PURCHASES, CUSTODIAL)				
MAY 2023 - LLLC	US FOODS	05/11/2023	484.51	LLLC CACFP
(FOOD PURCHASES, CUSTODIAL)				
Vendor Name	US FOODS		515.95	
Fund Number	53		2,501.51	
Checking Account ID	1		21,711.79	

<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
ANDEARL	ANDERSON, ARLO										1,340.73
	GROSS:	1,462.62	0.00	0.00	1,462.62	1,462.62	1,223.03	1,573.70	1,573.70	1,500.32	
1,573.70	EMPLOYEE:	0.00	0.00	0.00	(90.68)	(21.21)	(73.38)			(47.70)	0.00
	EMPLOYER:				90.68	21.21	73.38	0.00	0.00	0.00	0.68
ANDESHE	ANDERSON, SHELLY										2,005.14
	GROSS:	2,771.45	0.00	0.00	2,771.45	2,771.45	2,683.88	3,303.88	3,303.88	3,142.85	
3,303.88	EMPLOYEE:	(155.06)	0.00	0.00	(171.83)	(40.19)	(161.03)			(770.63)	0.00
	EMPLOYER:				171.83	40.19	161.03	0.00	0.00	0.00	551.10
ATHECHA	ATHEY, CHARLOTTE										1,271.83
	GROSS:	1,398.85	0.00	0.00	1,398.85	1,398.85	0.00	1,398.85	1,398.85	1,398.85	
1,398.85	EMPLOYEE:	(20.00)	0.00	0.00	(86.73)	(20.29)	0.00			0.00	0.00
	EMPLOYER:				86.73	20.29	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI										1,573.85
	GROSS:	2,066.63	2,066.63	0.00	2,066.63	2,066.63	0.00	2,393.19	2,393.19	2,393.19	
2,393.19	EMPLOYEE:	(100.66)	(234.02)	0.00	(128.13)	(29.97)	0.00			(326.56)	0.00
	EMPLOYER:				128.13	29.97	0.00	0.00	0.00	0.00	475.00
BURDKAI	BURDORF, KAITLYN										2,121.07
	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
CHINMAR	CHINDVALL, MARILYN										366.84
	GROSS:	400.00	400.00	0.00	400.00	400.00	0.00	400.00	400.00	400.00	
400.00	EMPLOYEE:	0.00	(2.56)	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	0.00
CHRISUE	CHRISTENSEN, SUE										235.49
	GROSS:	255.00	0.00	0.00	255.00	255.00	0.00	255.00	255.00	255.00	
255.00	EMPLOYEE:	0.00	0.00	0.00	(15.81)	(3.70)	0.00			0.00	0.00
	EMPLOYER:				15.81	3.70	0.00	0.00	0.00	0.00	0.00
CHRIRHO	CHRISTOPHERSON, RHONDA										1,939.35
	GROSS:	2,100.00	0.00	0.00	2,100.00	2,100.00	0.00	2,100.00	2,100.00	2,100.00	
2,100.00	EMPLOYEE:	0.00	0.00	0.00	(130.20)	(30.45)	0.00			0.00	0.00
	EMPLOYER:				130.20	30.45	0.00	0.00	0.00	0.00	0.00
CHRZALA	CHRZANOWSKI, ALAN										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
CHRZSAR	CHRZANOWSKI, SARAH										1,643.38
	GROSS:	1,814.37	0.00	0.00	1,814.37	1,814.37	1,327.82	1,947.82	1,947.82	1,868.15	
1,947.82	EMPLOYEE:	0.00	0.00	0.00	(112.49)	(26.31)	(79.67)			(85.97)	0.00
	EMPLOYER:				112.49	26.31	79.67	0.00	0.00	0.00	1.10
COOPKER	COOPER, KERSTIN										1,778.55
	GROSS:	2,077.93	0.00	0.00	2,077.93	2,077.93	1,646.51	2,266.51	2,266.51	2,167.72	
2,266.51	EMPLOYEE:	(122.37)	0.00	0.00	(128.83)	(30.13)	(98.79)			(107.84)	0.00
	EMPLOYER:				128.83	30.13	98.79	0.00	0.00	0.00	1.10

	<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>
KASTKAR	KASTRUP, KARLA											
												23.44
	GROSS:	25.38	0.00	0.00	25.38	25.38	4,388.70	4,388.70	4,388.70	4,125.38		
4,388.70	EMPLOYEE:	0.00	0.00	0.00	(1.57)	(0.37)	(4,363.32)				0.00	0.00
	EMPLOYER:				1.57	0.37	263.32	0.00	0.00	0.00	1.10	0.00
KAYECHE	KAYE, CHERYL											
												106.20
	GROSS:	115.00	115.00	0.00	115.00	115.00	0.00	115.00	115.00	115.00		
115.00	EMPLOYEE:	0.00	0.00	0.00	(7.13)	(1.67)	0.00				0.00	0.00
	EMPLOYER:				7.13	1.67	0.00	0.00	0.00	0.00	0.00	0.00
KOHLRYA	KOHL, RYAN											
												265.50
	GROSS:	287.50	0.00	0.00	287.50	287.50	0.00	287.50	287.50	287.50		
287.50	EMPLOYEE:	0.00	0.00	0.00	(17.83)	(4.17)	0.00				0.00	0.00
	EMPLOYER:				17.83	4.17	0.00	0.00	0.00	0.00	0.00	0.00
LESTDAN	LESTER, DAN											
												2,526.90
	GROSS:	2,978.26	0.00	0.00	2,978.26	2,978.26	2,916.40	3,536.40	3,536.40	3,361.42		
3,536.40	EMPLOYEE:	(169.16)	0.00	0.00	(184.65)	(43.18)	(174.98)				(437.53)	0.00
	EMPLOYER:				184.65	43.18	174.98	0.00	0.00	0.00	551.10	0.00
LEWAMOR	LEWANDOWSKI, MORGAN											
												1,140.65
	GROSS:	1,244.97	0.00	0.00	1,244.97	1,244.97	1,324.44	1,324.44	1,324.44	1,244.97		
1,324.44	EMPLOYEE:	(9.08)	0.00	0.00	(77.19)	(18.05)	(79.47)				0.00	0.00
	EMPLOYER:				77.19	18.05	79.47	0.00	0.00	0.00	0.00	0.00
MUENKIM	MUENCHOW, KIMBERLY											
												906.35
	GROSS:	800.86	800.86	0.00	1,127.53	1,127.53	1,054.93	1,381.60	1,381.60	1,318.30		
1,381.60	EMPLOYEE:	(100.00)	(24.01)	0.00	(69.90)	(16.35)	(63.30)				(201.69)	0.00
	EMPLOYER:				69.90	16.35	63.30	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												2,251.16
	GROSS:	2,748.13	0.00	0.00	2,748.13	2,748.13	3,241.12	3,241.12	3,241.12	3,046.65		
3,241.12	EMPLOYEE:	(272.94)	0.00	0.00	(170.38)	(39.85)	(194.47)				(312.32)	0.00
	EMPLOYER:				170.38	39.85	194.47	0.00	0.00	0.00	551.10	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,966.51
	GROSS:	3,735.96	0.00	0.00	3,735.96	3,735.96	4,015.36	4,015.36	4,015.36	3,774.44		
4,015.36	EMPLOYEE:	(463.65)	0.00	0.00	(231.63)	(54.17)	(240.92)				(58.48)	0.00
	EMPLOYER:				231.63	54.17	240.92	0.00	0.00	0.00	0.81	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,717.66
	GROSS:	1,880.29	1,880.29	0.00	1,880.29	1,880.29	1,791.09	1,987.76	1,987.76	1,880.29		
1,987.76	EMPLOYEE:	(9.20)	(9.60)	0.00	(115.57)	(27.26)	(107.47)				0.00	0.00
	EMPLOYER:				116.57	27.26	107.47	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												2,978.28
	GROSS:	3,646.06	3,646.06	0.00	3,646.06	3,646.06	4,055.51	4,055.51	4,055.51	3,812.18		
4,055.51	EMPLOYEE:	(252.86)	(135.99)	0.00	(226.06)	(52.87)	(243.33)				(165.12)	0.00
	EMPLOYER:				226.06	52.87	243.33	0.00	0.00	0.00	551.10	0.00
SCHMLEO	SCHMIEG, LEON											
												942.34
	GROSS:	1,020.40	0.00	0.00	1,020.40	1,020.40	0.00	1,020.40	1,020.40	1,020.40		
1,020.40	EMPLOYEE:	0.00	0.00	0.00	(63.26)	(14.80)	0.00				0.00	0.00
	EMPLOYER:				63.26	14.80	0.00	0.00	0.00	0.00	0.00	0.00
THYNTAR	THYNE, TARAH											
												1,101.17
	GROSS:	1,197.04	0.00	0.00	1,197.04	1,197.04	1,326.00	1,326.00	1,326.00	1,246.44		
1,326.00	EMPLOYEE:	(4.29)	0.00	0.00	(74.22)	(17.36)	(79.56)				(49.40)	0.00
	EMPLOYER:				74.22	17.36	79.56	0.00	0.00	0.00	0.00	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>
TIPPAMB	TIPPIE, AMBER											
												979.23
	GROSS:	1,287.54	1,287.54	0.00	1,287.54	1,287.54	1,693.71	1,693.71	1,693.71	1,592.09		
1,693.71	EMPLOYEE:	(100.00)	(109.81)	0.00	(79.83)	(18.67)	(101.62)				(304.55)	0.00
	EMPLOYER:				79.83	18.67	101.62	0.00	0.00	0.00	1.10	0.00
TRAURUT	TRAUTNER, RUTH											
												2,551.94
	GROSS:	2,990.38	0.00	0.00	2,990.38	2,990.38	2,665.81	3,285.81	3,285.81	3,125.86		
3,285.81	EMPLOYEE:	(170.61)	0.00	0.00	(185.40)	(43.36)	(159.95)				(174.55)	0.00
	EMPLOYER:				185.40	43.36	159.95	0.00	0.00	0.00	1.10	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
VREIAMA	VREIM, AMANDA											
												1,355.08
	GROSS:	1,765.79	1,765.79	0.00	1,765.79	1,765.79	1,878.50	1,878.50	1,878.50	1,765.79		
1,878.50	EMPLOYEE:	(100.00)	(175.63)	0.00	(109.48)	(25.60)	(112.71)				0.00	0.00
	EMPLOYER:				109.48	25.60	112.71	0.00	0.00	0.00	0.00	0.00
WALSROB	WALSH, ROBERT											
												4,492.20
	GROSS:	5,231.80	0.00	0.00	5,231.80	5,231.80	5,833.36	5,833.36	5,833.36	5,483.36		
5,833.36	EMPLOYEE:	(339.37)	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
WEBEJEN	WEBER, JENNIFER											
												168.08
	GROSS:	182.00	0.00	0.00	182.00	182.00	0.00	182.00	182.00	182.00		
182.00	EMPLOYEE:	0.00	0.00	0.00	(11.28)	(2.64)	0.00				0.00	0.00
	EMPLOYER:				11.28	2.64	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)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WIETCAN	WIETING, CANDACE											
												106.20
	GROSS:	115.00	0.00	0.00	115.00	115.00	0.00	115.00	115.00	115.00		
115.00	EMPLOYEE:	0.00	0.00	0.00	(7.13)	(1.67)	0.00				0.00	0.00
	EMPLOYER:				7.13	1.67	0.00	0.00	0.00	0.00	0.00	0.00
WOLLASH	WOLLSCHLAGER, ASHLEY											
												0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal:					Female: 38	Male: 7	Total: 45		Net:			71,575.29
	GROSS:	85,388.92	26,255.31	0.00	86,278.09	86,278.09	86,673.88	100,274.19	100,511.69	95,073.76		
100,836.69	EMPLOYEE:	(5,262.43)	(1,184.44)	0.00	(5,349.21)	(1,251.06)	(9,550.43)				(6,663.83)	0.00
	EMPLOYER:				5,349.21	1,251.06	5,650.43	0.00	0.00	0.00	4,634.72	0.00

Annual; Processing Month 04/2023; 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 04/2023; 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	39,333.06	(80,631.95)	(41,298.89)
10 110	TAXES RECEIVABLE - CURRENT	429,347.58	(36,642.82)	392,704.76
10 112	TAXES RECEIVABLE - DELINQUENT	10,555.81	(580.95)	9,974.86
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
10 180	INVESTMENTS	234,115.62	0.00	234,115.62
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>717,345.07</u>	<u>(117,855.72)</u>	<u>599,489.35</u>
Total Assets and Deferred Outflows of Resources:		<u>717,345.07</u>	<u>(117,855.72)</u>	<u>599,489.35</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - 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	211,717.78	(37,223.77)	174,494.01
10 553	TAXES LEVIED FOR FUTURE PERIODS	283,611.75	0.00	283,611.75
	Current Liabilities Subtotal:	<u>494,756.70</u>	<u>(37,223.77)</u>	<u>457,532.93</u>
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	218,595.37	(80,631.95)	137,963.42
	Fund Balance Subtotal:	<u>222,588.37</u>	<u>(80,631.95)</u>	<u>141,956.42</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>717,345.07</u>	<u>(117,855.72)</u>	<u>599,489.35</u>

Annual; Processing Month 04/2023; 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	1,150.58	1,429.25	2,579.83
	Current Assets Subtotal:	<u>1,150.58</u>	<u>1,429.25</u>	<u>2,579.83</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,150.58</u>	<u>1,429.25</u>	<u>2,579.83</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	1,150.58	1,429.25	2,579.83
	Fund Balance Subtotal:	<u>1,150.58</u>	<u>1,429.25</u>	<u>2,579.83</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,150.58</u>	<u>1,429.25</u>	<u>2,579.83</u>

Annual; Processing Month 04/2023; 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	123,298.89	10,351.36	133,650.25
21 110	TAXES RECEIVABLE - CURRENT	159,586.06	(10,545.42)	149,040.64
21 112	TAXES RECEIVABLE - DELINQUENT	1,407.13	(132.84)	1,274.29
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLC	42,802.07	0.00	42,802.07
Current Assets Subtotal:		327,094.15	(326.90)	326,767.25
Total Assets and Deferred Outflows of Resources:		327,094.15	(326.90)	326,767.25
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	76,571.89	(10,678.26)	65,893.63
21 553	TAXES LEVIED FOR FUTURE PERIODS	96,339.87	0.00	96,339.87
Current Liabilities Subtotal:		172,911.76	(10,678.26)	162,233.50
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	154,182.39	10,351.36	164,533.75
Fund Balance Subtotal:		154,182.39	10,351.36	164,533.75
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		327,094.15	(326.90)	326,767.25

Annual; Processing Month 04/2023; 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	110,611.59	(12,564.94)	98,046.65
22 110	TAXES RECEIVABLE - CURRENT	161,137.52	(10,637.49)	150,500.03
22 112	TAXES RECEIVABLE - DELINQUENT	2,236.17	(108.31)	2,127.86
	Current Assets Subtotal:	273,985.28	(23,310.74)	250,674.54
Total Assets and Deferred Outflows of Resources:		273,985.28	(23,310.74)	250,674.54
<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
22 453 009	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	77,652.23	(10,745.80)	66,906.43
22 553	TAXES LEVIED FOR FUTURE PERIODS	97,567.23	0.00	97,567.23
	Current Liabilities Subtotal:	175,220.28	(10,745.80)	164,474.48
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	98,765.00	(12,564.94)	86,200.06
	Fund Balance Subtotal:	98,765.00	(12,564.94)	86,200.06
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		273,985.28	(23,310.74)	250,674.54

Annual; Processing Month 04/2023; 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	(3,551.61)	(4,044.47)	(7,596.08)
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>6,146.90</u>	<u>(4,044.47)</u>	<u>2,102.43</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>41,889.99</u>	<u>(4,044.47)</u>	<u>37,845.52</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	18,700.50	0.00	18,700.50
	Current Liabilities Subtotal:	<u>18,700.53</u>	<u>0.00</u>	<u>18,700.53</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 04/2023; 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	3,499.96	(4,044.47)	(544.51)
	Fund Balance Subtotal:	11,665.54	(4,044.47)	7,621.07
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		41,889.99	(4,044.47)	37,845.52

Annual; Processing Month 04/2023; 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	146,206.62	(3,562.80)	142,643.82
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>146,206.62</u>	<u>(3,562.80)</u>	<u>142,643.82</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>597,611.42</u>	<u>(3,562.80)</u>	<u>594,048.62</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	42,802.07	0.00	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>42,808.14</u>	<u>0.00</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	517,639.18	(3,562.80)	514,076.38
	Fund Balance Subtotal:	<u>517,639.18</u>	<u>(3,562.80)</u>	<u>514,076.38</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>597,611.42</u>	<u>(3,562.80)</u>	<u>594,048.62</u>

Annual; Processing Month 04/2023; 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	7,503.12	335.50	7,838.62
	Current Assets Subtotal:	<u>7,503.12</u>	<u>335.50</u>	<u>7,838.62</u>
	Total Assets and Deferred Outflows of Resources:	<u>7,503.12</u>	<u>335.50</u>	<u>7,838.62</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	7,503.12	335.50	7,838.62
	Fund Balance Subtotal:	<u>7,503.12</u>	<u>335.50</u>	<u>7,838.62</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>7,503.12</u>	<u>335.50</u>	<u>7,838.62</u>

Annual; Processing Month 04/2023; 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	1,965.31	(39.45)	1,925.86
	Current Assets Subtotal:	<u>1,965.31</u>	<u>(39.45)</u>	<u>1,925.86</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,965.31</u>	<u>(39.45)</u>	<u>1,925.86</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,965.31	(39.45)	1,925.86
	Fund Balance Subtotal:	<u>1,965.31</u>	<u>(39.45)</u>	<u>1,925.86</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,965.31</u>	<u>(39.45)</u>	<u>1,925.86</u>

Annual; Processing Month 04/2023; 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: APRIL 30 2023 CHECK RECONCILIATION Processing Month: 04/2023
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	04/30/2023	326,057.82

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37372	AMBER OGREN	06/27/2022	128.14
37604	KAREN HALVORSON	02/23/2023	20.00
37645	HEALTH EQUITY	04/03/2023	7.70
37657	FOOD SERVICE FUND	04/18/2023	95.50
37660	KIMBERLY MUENCHOW	04/18/2023	23.43
37665	SOUTH DAKOTA DEPT OF EDUCATION	04/18/2023	337.30
	Total:		<u>612.07</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
326,057.82	(612.07)	325,445.75	325,445.75	0.00

Cleared Automatic Payment Total:	34,014.66
Cleared Checks Total:	80,372.82
Cleared Direct Deposit Total:	(72,442.86)
Cleared Void Total:	
Cleared Cash Receipt Total:	95,363.52
Cleared Manual Journal Entries Total:	(841.88)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

4/30/2023

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
53 1990	4/30/2023	MJ23-039	750.00		COMBINED APPEAL MOVE TO CORRECT ACCT
53 1990 072	4/30/2023	MJ23-039		750.00	COMBINED APPEAL MOVE TO CORRECT ACCT
10 4500 000 150	5/2/2023	MJ23-040		5,225.00	MOVE HEALTH INSURANCE EXP; ALLOWABLE COST
10 1273 000 230	5/2/2023	MJ23-040	5,225.00		MOVE HEALTH INSURANCE EXP; ALLOWABLE COST
10 1273 000 111	5/2/2023	MJ23-041		18,598.00	MOVE TITLE EXP TO TITLE 1 PART A ACCT
10 1273 000 230	5/2/2023	MJ23-041		5,225.00	MOVE TITLE EXP TO TITLE 1 PART A ACCT
10 1273 500 111	5/2/2023	MJ23-041	18,598.00		MOVE TITLE EXP TO TITLE 1 PART A ACCT
10 1273 500 230	5/2/2023	MJ23-041	5,225.00		MOVE TITLE EXP TO TITLE 1 PART A ACCT
10 101	4/12/2023	MJ23-042		841.88	1QTR 2023 SD UI TAX
10 1111 000 250	4/12/2023	MJ23-042	841.88		1QTR 2023 SD UI TAX
11 101	4/28/2023	MJ23-043		208.00	ADV PYMT CKS
11 1190 000 479 011	4/28/2023	MJ23-043	208.00		ADV PYMT CKS
71 101	4/28/2023	MJ23-043		227.00	FLEX PAYMENT TXFR
71 1190 000 479 012	4/28/2023	MJ23-043	227.00		FLEX PAYMENT TXFR
72 101	4/28/2023	MJ23-043		39.45	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	4/28/2023	MJ23-043	39.45		STUDENT COUNCIL PAYMENTS
10 551	4/30/2023	MJ23-044	23,179.38		GRANT COUNTY APPORTIONMENT
10 110	4/30/2023	MJ23-044		22,598.43	GRANT COUNTY APPORTIONMENT
10 112	4/30/2023	MJ23-044		580.95	GRANT COUNTY APPORTIONMENT
21 551	4/30/2023	MJ23-044	5,504.91		GRANT COUNTY APPORTIONMENT
21 110	4/30/2023	MJ23-044		5,372.07	GRANT COUNTY APPORTIONMENT
21 112	4/30/2023	MJ23-044		132.84	GRANT COUNTY APPORTIONMENT
22 551	4/30/2023	MJ23-044	5,527.83		GRANT COUNTY APPORTIONMENT
22 110	4/30/2023	MJ23-044		5,419.52	GRANT COUNTY APPORTIONMENT
22 112	4/30/2023	MJ23-044		108.31	GRANT COUNTY APPORTIONMENT
10 551	4/30/2023	MJ23-044	14,044.39		ROBERTS COUNTY APPORTIONMENT
10 110	4/30/2023	MJ23-044		14,044.39	ROBERTS COUNTY APPORTIONMENT
21 551	4/30/2023	MJ23-044	5,173.35		ROBERTS COUNTY APPORTIONMENT
21 110	4/30/2023	MJ23-044		5,173.35	ROBERTS COUNTY APPORTIONMENT
22 551	4/30/2023	MJ23-044	5,217.97		ROBERTS COUNTY APPORTIONMENT
22 110	4/30/2023	MJ23-044		5,217.97	ROBERTS COUNTY APPORTIONMENT
			89,762.16	89,762.16	TOTAL DEBITS AND CREDITS

Big Stone City School District #25-1
2023-2024 Proposed Budget and Means of Finance
PRELIMINARY

REVENUES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use +/-reserve surplus -	\$ 172,136.00		\$ (4,263.00)		\$ 26,705.00	\$ 194,578.00
Ad Valorem Tax	\$ 547,278.00	\$ 190,550.00	\$ 180,450.00			\$ 918,278.00
Opt Out	\$ 250,000.00					\$ 250,000.00
Transfer In	\$ 85,550.00			\$ 27,000.00	\$ 25,000.00	\$ 137,550.00
Preschool					\$ 8,000.00	\$ 8,000.00
Little Lion's Learning Center					\$ 224,000.00	\$ 224,000.00
Out of School Time (OST)					\$ 39,600.00	\$ 39,600.00
All other local revenue	\$ 177,850.00		\$ 6,000.00	\$ 28,400.00	\$ -	\$ 212,250.00
TOTAL LOCAL REVENUE	\$ 1,232,814.00	\$ 190,550.00	\$ 182,187.00	\$ 55,400.00	\$ 323,305.00	\$ 1,984,256.00
County Apportionment	\$ 4,100.00					\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 93,261.00					\$ 93,261.00
State Apportionment	\$ 5,000.00					\$ 5,000.00
Bank Franchise	\$ 12,000.00					\$ 12,000.00
All other state revenue	\$ 8,000.00					\$ 8,000.00
TOTAL STATE REVENUE	\$ 118,261.00	\$ -	\$ -	\$ -	\$ -	\$ 118,261.00
Grants-in-Aid	\$ 55,053.00		\$ 22,258.00	\$ 55,000.00	\$ 14,000.00	\$ 146,311.00
TOTAL FEDERAL REVENUE	\$ 55,053.00	\$ -	\$ 22,258.00	\$ 55,000.00	\$ 14,000.00	\$ 146,311.00
TOTAL REVENUES	\$ 1,410,228.00	\$ 190,550.00	\$ 204,445.00	\$ 110,400.00	\$ 337,305.00	\$ 2,252,928.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 356,656.00	\$ 57,775.00				\$ 414,431.00
Middle School Programs	\$ 239,898.00	\$ 42,775.00				\$ 282,673.00
English Language Learners	\$ 2,000.00					\$ 2,000.00
Preschool/Enterprise Fund 53	\$ 25,000.00				\$ 43,041.00	\$ 68,041.00
Little Lion's Learning Center/Fund 53					\$ 253,683.00	\$ 253,683.00
Out of School Time (OST)/Fund 53					\$ 40,581.00	\$ 40,581.00
Title I	\$ 45,693.00					\$ 45,693.00
Tuition	\$ 240,264.00					\$ 240,264.00
MTSS	\$ 5,000.00					\$ 5,000.00
ESSER 3 Plan Expenses	\$ -					\$ -
Library	\$ 6,769.00					\$ 6,769.00
Technology	\$ 18,956.00	\$ 20,000.00				\$ 38,956.00
School Board	\$ 27,884.00					\$ 27,884.00
Administration & Offices	\$ 218,379.00					\$ 218,379.00
Food Service Program	\$ 27,000.00			\$ 110,400.00		\$ 137,400.00
Other Support Services	\$ 12,320.00					\$ 12,320.00
Operation & Maint.	\$ 144,787.00	\$ 70,000.00				\$ 214,787.00
Transportation	\$ 24,916.00					\$ 24,916.00
Extracurricular/Activities	\$ 14,706.00					\$ 14,706.00
Mild/Moderate Dis.			\$ 146,351.00			\$ 146,351.00
Psychological Serv.			\$ 5,000.00			\$ 5,000.00
Speech Services			\$ 49,094.00			\$ 49,094.00
Therapy Services			\$ 4,000.00			\$ 4,000.00
TOTAL EXPENSES	\$ 1,410,228.00	\$ 190,550.00	\$ 204,445.00	\$ 110,400.00	\$ 337,305.00	\$ 2,252,928.00

Big Stone City School District #25-1
2022-2023 Proposed Budget and Means of Finance
FINAL

for comparison purposes.

REVENUES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use	\$ 166,071.00	\$ 17,235.00			\$ 22,578.00	\$ 205,884.00
Ad Valorem Tax	\$ 512,115.00	\$ 185,500.00	\$ 138,900.00			\$ 836,515.00
Opt Out	\$ 250,000.00					\$ 250,000.00
Transfer In	\$ 83,250.00			\$ 7,218.00	\$ 16,650.00	\$ 107,118.00
Preschool					\$ 8,000.00	\$ 8,000.00
Little Lion's Learning Center					\$ 239,683.00	\$ 239,683.00
Out of School Time (OST)					\$ 36,783.00	\$ 36,783.00
All other local revenue	\$ 218,827.00		\$ 6,050.00	\$ 28,400.00	\$ -	\$ 253,277.00
TOTAL LOCAL REVENUE	\$ 1,230,263.00	\$ 202,735.00	\$ 144,950.00	\$ 35,618.00	\$ 323,694.00	\$ 1,937,260.00
County Apportionment	\$ 4,100.00					\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 58,396.00					\$ 58,396.00
State Apportionment	\$ 5,000.00					\$ 5,000.00
Bank Franchise	\$ 12,000.00					\$ 12,000.00
All other state revenue	\$ 8,000.00					\$ 8,000.00
TOTAL STATE REVENUE	\$ 83,396.00	\$ -	\$ -	\$ -	\$ -	\$ 83,396.00
Grants-in-Aid	\$ 175,860.00	\$ 50,000.00	\$ 22,258.00	\$ 74,000.00	\$ 14,000.00	\$ 336,118.00
TOTAL FEDERAL REVENUE	\$ 175,860.00	\$ 50,000.00	\$ 22,258.00	\$ 74,000.00	\$ 14,000.00	\$ 336,118.00
TOTAL REVENUES	\$ 1,493,619.00	\$ 252,735.00	\$ 167,208.00	\$ 109,618.00	\$ 337,694.00	\$ 2,360,874.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 401,032.00	\$ 47,625.00				\$ 448,657.00
Middle School Programs	\$ 217,519.00	\$ 47,625.00				\$ 265,144.00
English Language Learners	\$ 1,000.00					\$ 1,000.00
Preschool/Enterprise Fund 53	\$ 32,000.00				\$ 47,228.00	\$ 79,228.00
Little Lion's Learning Center/Fund 53					\$ 253,683.00	\$ 253,683.00
Out of School Time (OST)/Fund 53					\$ 36,783.00	\$ 36,783.00
Title I	\$ 45,624.00					\$ 45,624.00
Tuition	\$ 240,264.00					\$ 240,264.00
Tier II Behavioral Specialist - ESSER 2	\$ 55,293.00					\$ 55,293.00
MTSS	\$ 5,000.00					\$ 5,000.00
ESSER 3 Plan Expenses	\$ 63,961.00					\$ 63,961.00
Library	\$ 6,314.00					\$ 6,314.00
Technology	\$ 18,956.00	\$ 10,000.00				\$ 28,956.00
School Board	\$ 6,384.00					\$ 6,384.00
Administration & Offices	\$ 201,459.00					\$ 201,459.00
Food Service Program	\$ 7,218.00			\$ 109,618.00		\$ 116,836.00
Other Support Services	\$ 12,820.00					\$ 12,820.00
Operation & Maint.	\$ 141,278.00	\$ 147,485.00				\$ 288,763.00
Transportation	\$ 23,301.00					\$ 23,301.00
Extracurricular/Activities	\$ 14,196.00					\$ 14,196.00
Mild/Moderate Dis.			\$ 117,205.00			\$ 117,205.00
Psychological Serv.			\$ 1,500.00			\$ 1,500.00
Speech Services			\$ 45,503.00			\$ 45,503.00
Therapy Services			\$ 3,000.00			\$ 3,000.00
TOTAL EXPENSES	\$ 1,493,619.00	\$ 252,735.00	\$ 167,208.00	\$ 109,618.00	\$ 337,694.00	\$ 2,360,874.00

Approximate Cost of Publication _____

Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	YTD Activity	% of Budget	Comments
10	GENERAL FUND						
10 1110	AD VALOREM TAXES	771,752.00	791,127.23	762,115.00	440,862.67	57.85	SHOULD BE RECEIVING THE MAJORITY OF OUR 1ST HALF 2023 TAX PAYMENTS IN MAY 2023
10 1120	PRIOR YEARS' AD VALOREM TAXES	3,500.00	12,154.41	5,000.00	2,487.35	49.75	
10 1140	UTILITY TAX	16,000.00	13,091.78	14,000.00	0.00	0.00	
10 1190	PENALTIES AND INTEREST ON TAX	1,000.00	2,751.03	1,000.00	836.09	83.61	
10 1510	INTEREST EARNED	4,000.00	4,447.50	4,000.00	1,053.48	26.34	
10 1791	YEARBOOK SALES	100.00	120.00	100.00	145.00	145.00	
10 1910	RENTALS	100.00	978.00	100.00	875.00	875.00	
10 1973	MEIDCAID INDIRECT ADM SERVICES	800.00	1,790.04	800.00	1,549.55	193.69	
10 1990	OTHER	3,500.00	19,442.75	2,000.00	1,357.13	67.86	
10 2110	COUNTY APPORTIONMENT	4,000.00	4,026.94	4,000.00	3,451.97	86.30	
10 2200	REVENUE IN LIEU OF TAXES	100.00	86.25	100.00	0.00	0.00	
10 3111	STATE AID	70,200.00	116,738.00	58,396.00	45,795.00	78.42	
10 3112	STATE APPORTIONMENT	5,000.00	4,342.51	5,000.00	4,793.78	95.88	
10 3114	BANK FRANCHISE TAX	9,000.00	14,242.03	12,000.00	10,811.20	90.09	
10 3900	OTHER STATE REVENUE	0.00	0.00	0.00	230.00	0.00	
10 4200	REVENUE IN LIEU OF TAXES	0.00	0.00	0.00	60.73	0.00	
10 5110	OPERATING TRANSFERS IN OR RESERVE USE	169,199.00	78,750.00	249,320.31	0.00	0.00	
10 4151 007	OTHER STATE REV. - FFPV	3,500.00	5,359.24	3,500.00	3,287.88	93.94	
10 1990 009	OTHER - ALUMINUM CAN RECYCLING	0.00	3,880.00	0.00	0.00	0.00	
10 1913 010	TUITION - ORTONVILLE	204,961.02	190,526.33	186,327.68	89,730.93	48.16	
10 1920 023	CONTRIBUTIONS AND DONATIONS - LIONPACK	2,500.00	1,500.00	2,500.00	1,000.00	40.00	
10 1990 024	OTHER - PTO - MAIN SCHOOL FUNDRAISING	2,000.00	2,654.84	2,000.00	4,563.50	228.18	
10 1990 098	OTHER - FIELD TRIPS	1,500.00	0.00	0.00	1,865.50	0.00	
10 1990 099	OTHER - SCHOOL PLAY/ARTIST	2,000.00	0.00	1,000.00	1,500.00	150.00	
10 4151 300	FEDERAL REAP G5	4,045.00	1,549.28	3,369.00	742.50	22.04	
10 4190 303	POOLED FEDERAL GRANTS - ESSER 2	65,894.00	54,542.00	55,293.00	32,517.00	58.81	
10 4191 304	ESSER 3 - CFDA 54.425U - LEARNING LOSS	73,429.37	49,546.00	63,961.01	0.00	0.00	AFTER BUDGET WAS FINAL; CHANGE IN ACCOUNTING; SPLIT THE ESSER 3 REVENUE INTO TWO
10 4191 306	ESSER 3 - CFDA 84.425U - GENERAL	0.00	18,725.00	0.00	40,815.00	0.00	AFTER BUDGET WAS FINAL; CHANGE IN ACCOUNTING; SPLIT THE ESSER 3 REVENUE INTO TWO
10 4158 500	TITLE I PART A (84.010)	34,880.00	40,805.00	29,737.00	0.00	0.00	CLAIMING IN MAY 2023
10 4159 501	TITLE II PART A REAP (84.367A)	7,362.00	8,244.00	10,000.00	0.00	0.00	CLAIMING IN MAY 2023
10 4153 504	TITLE IV REAP FLEX	10,000.00	3,517.00	10,000.00	0.00	0.00	CLAIMING IN MAY 2023
10 3125 703	MENTOR GRANT PROGRAM	7,850.75	9,759.55	8,000.00	0.00	0.00	CLAIMING IN MAY 2023
		1,478,173.14	1,454,696.71	1,493,619.00	690,331.26	0.46	

1111 ELEMENTARY PROGRAM		262,074.00	277,310.85	265,000.00	138,901.70	52.42
10 1111 000 111	CERTIFIED STAFF SALARY					
10 1111 000 114	CLASSIFIED STAFF SALARY	5,460.00	5,017.50	23,625.00	20,748.00	87.82
10 1111 000 120	SUBSTITUTES - ELEMENTARY	3,200.00	8,368.00	6,890.00	4,417.50	64.11
10 1111 000 210	SOCIAL SECURITY	20,711.15	20,029.29	22,606.90	11,020.45	48.75
10 1111 000 220	RETIREMENT	16,052.04	16,656.22	17,317.81	9,605.21	55.46
10 1111 000 230	HEALTH INSURANCE	13,608.00	10,210.11	14,958.00	9,988.24	66.78
10 1111 000 240	WORKMENS COMPENSATION	5,631.00	5,913.00	7,000.00	7,519.00	107.41
10 1111 000 250	UNEMPLOYMENT INSURANCE	2,500.00	2,109.19	2,500.00	2,362.00	94.48
10 1111 000 319	OTHER PROFESSIONAL SERVICES	1,000.00	1,087.25	1,300.00	536.00	41.23
10 1111 000 334	TRAVEL	300.00	0.00	300.00	65.09	21.70
10 1111 000 350	ADVERTISING	1,900.00	1,421.78	1,900.00	1,053.23	55.43
10 1111 000 399	LYCEUMS	850.00	475.00	950.00	425.00	44.74
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	8,000.00	6,634.44	7,000.00	6,374.11	91.06
10 1111 300 541	EQUIPMENT - COMPUTERS; FED REAP	2,022.50	1,238.04	1,684.50	772.49	45.86
G5						
10 1111 303 114	CLASSIFIED STAFF SALARY - ESSER#2	0.00	6,344.49	0.00	1,333.34	0.00
ALL ESSER 2 AND 3 EXPENSES BELOW; REV = EXP						
THIS						
FUNDS						
10 1111 303 210	SOCIAL SECURITY - ESSER#2 FUNDS	0.00	486.10	0.00	102.00	0.00
10 1111 303 220	RETIREMENT - ESSER#2 FUNDS	0.00	407.90	0.00	0.00	0.00
10 1111 304 411	NON-TECHNOLOGY SUPPLIES - ESSER 3	0.00	0.00	0.00	0.00	0.00
10 1111 306 114	CLASSIFIED STAFF SALARY - ESSER 3	0.00	3,653.00	0.00	0.00	0.00
GENERAL						
10 1111 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	19,643.34	0.00
10 1111 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	498.00	0.00	1,502.72	0.00
10 1111 501 111	CERTIFIED STAFF SALARY - TITLE II A - PD	7,362.00	1,152.00	800.00	1,035.00	129.38
10 1111 501 210	SOCIAL SECURITY - TITLE II A - PD	0.00	118.47	100.00	74.74	74.74
10 1111 501 220	RETIREMENT - TITLE II A - PD	0.00	69.12	100.00	57.78	57.78
10 1111 501 319	OTHER PROF SERVICES - TITLE II A - PD	0.00	4,337.28	5,000.00	1,317.28	26.35
10 1111 502 319	OTHER PROF SERVICES - TITLE II D -	0.00	3,844.76	12,000.00	6,731.09	56.09
PROG						
10 1111 504 319	OTHER PROF SERVICES - TITLE IV	10,000.00	2,240.00	2,000.00	338.47	16.92
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR PROGRAM	5,500.00	7,100.00	6,500.00	0.00	0.00
10 1111 703 120	SUBSTITUTES - MENTOR PROGRAM	0.00	0.00	0.00	0.00	0.00
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	420.75	573.79	500.00	0.00	0.00
10 1111 703 220	RETIREMENT - MENTOR PROGRAM	330.00	0.00	0.00	0.00	0.00
10 1111 703 230	HEALTH INSURANCE - MENTOR PROG	0.00	0.00	0.00	0.00	0.00
10 1111 703 334	TRAVEL - MENTOR GRANT	1,600.00	2,085.76	1,000.00	648.89	64.89
1111 ELEMENTARY PROGRAM		368,521.44	389,381.34	401,032.21	246,572.67	61.48
1121 MIDDLE SCHOOL PROGRAM						
10 1121 000 111	CERTIFIED STAFF SALARY	142,868.00	103,198.52	163,500.00	116,036.58	70.97
10 1121 000 112	INSTRUCTIONAL AIDES/PARA SALARY	5,460.00	13,941.75	0.00	0.00	0.00
10 1121 000 120	SUBSTITUTES - MIDDLE SCHOOL	3,200.00	2,236.65	3,810.00	2,702.50	70.93
10 1121 000 210	SOCIAL SECURITY	11,591.89	7,618.74	12,799.22	7,462.55	58.30
10 1121 000 220	RETIREMENT	8,899.68	6,729.99	9,810.00	6,964.81	71.00
10 1121 000 230	HEALTH INSURANCE	13,564.80	12,046.98	21,515.00	14,328.74	66.60
10 1121 000 319	OTHER PROFESSIONAL SERVICES	1,000.00	528.25	1,300.00	323.25	24.87
10 1121 000 334	TRAVEL	300.00	0.00	300.00	0.00	0.00
10 1121 000 411	NON-TECHNOLOGY SUPPLIES	4,000.00	1,596.11	2,800.00	2,147.14	76.68
H:\School_Board\Board_Rpts\Budget_to_Actual_Rpts\April-2023-BSCSBudgetWorksheet2withpriorityactuals.xlsx						

10 1121 300 541	EQUIPMENT - COMPUTERS; FED REAP	2,022.50	311.24	1,684.50	0.00	0.00	0.00
GS							
10 1121 304 411	NON-TECHNOLOGY SUPPLIES - ESSER 3	0.00	0.00	0.00	0.00	0.00	0.00
10 1121 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	10,020.00	0.00	0.00
10 1121 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	766.54	0.00	0.00
1121	MIDDLE SCHOOL PROGRAM	192,906.87	148,208.23	217,518.72	160,752.11	73.90	
1251	CULTURALLY DIFFERENT (LEP, ESL, ELL)	0.00	0.00	1,000.00	2,048.30	204.83	
10 1251 000 114	CLASSIFIED STAFF SALARY - ELL	0.00	0.00	0.00	181.80	0.00	
10 1251 000 210	SOCIAL SECURITY - ELL	0.00	0.00	0.00	13.91	0.00	
10 1251 000 319	OTHER PROF SERVICES - ELL	0.00	0.00	500.00	1,637.26	327.45	
10 1251 000 411	NON-TECHNOLOGY SUPPLIES - ELL	0.00	0.00	500.00	215.33	43.07	
1251	CULTURALLY DIFFERENT (LEP, ESL, ELL)	0.00	0.00	1,000.00	2,048.30	204.83	
1273	TITLE 1						
10 1273 000 111	CERTIFIED STAFF SALARY	12,954.83	6,706.69	0.00	16,532.16	0.00	MOVE TO SALARY ACCT BELOW ONCE CLAIM IS SUBMITTED; MAY 2023 PLAN
10 1273 000 114	CLASSIFIED STAFF SALARY	8,000.00	6,105.66	15,000.00	7,514.02	50.09	
10 1273 000 210	SOCIAL SECURITY	1,523.04	3,505.94	3,044.62	1,655.26	54.37	
10 1273 000 220	RETIREMENT	1,192.29	3,189.80	2,387.94	63.00	2.64	
10 1273 000 230	HEALTH INSURANCE	22.80	24.75	22.80	2.93	12.85	
10 1273 000 319	PROF SERVICES	120.00	0.00	120.00	0.00	0.00	
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	250.00	110.52	250.00	279.90	111.96	
10 1273 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	1,592.00	0.00	0.00	0.00	
10 1273 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	1,306.68	0.00	
10 1273 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	217.00	0.00	99.96	0.00	
10 1273 500 111	CERTIFIED STAFF SALARY - TITLE I PART A	33,079.86	40,805.00	24,799.00	0.00	0.00	MOVE TO SALARY ACCT BELOW ONCE CLAIM IS SUBMITTED; MAY 2023 PLAN
10 1273 500 210	SOCIAL SECURITY - TITLE I PART A	80.00	0.00	0.00	0.00	0.00	
10 1273 500 220	RETIREMENT - TITLE I PART A	65.00	0.00	0.00	0.00	0.00	
10 1273 500 230	HEALTH INSURANCE - TITLE I PART A	0.00	0.00	0.00	0.00	0.00	
10 1273 500 411	NON-TECHNOLOGY SUPPLIES - TITLE I PART A	1,000.00	0.00	0.00	0.00	0.00	
1273	TITLE 1	58,287.82	62,257.36	45,624.36	27,453.91	60.17	
1293	CONTRACTS OUTSIDE STATE						
10 1293 000 372	TUITION-PAYMENT OUT OF STATE	700.00	1,080.00	700.00	0.00	0.00	
10 1293 010 372	TUITION - ORTONVILLE	167,695.38	165,471.08	126,436.64	108,918.50	86.14	MORE THAN BUDGETED DUE TO A FEW STUDENTS TRANSFERRING AT BEGINNING OF THE SCHOOL YEAR
1293	CONTRACTS OUTSIDE STATE	168,395.38	166,551.08	127,136.64	108,918.50	85.67	
1294	CONTRACTS-INSIDE STATE						
10 1294 014 371	TUITION - MILBANK	111,796.92	105,585.98	113,127.52	0.00	0.00	0.00 SHOULD BE RECEIVING THIS INVOICE SOON
1294	CONTRACTS-INSIDE STATE	111,796.92	105,585.98	113,127.52	0.00	0.00	
2113	SOCIAL WORK SERVICES						
10 2113 303 111	CERTIFIED STAFF SALARY - ESSER 2 TIER II	0.00	0.00	0.00	32,122.88	0.00	
10 2113 303 210	SOCIAL SECURITY - ESSER 2 TIER II	0.00	0.00	0.00	2,286.42	0.00	ANOTHER ACCTING CHANGE FOR BUDGET TO ACTUAL
10 2113 303 220	RETIREMENT - ESSER 2 TIER II	0.00	0.00	0.00	1,927.36	0.00	
10 2113 303 230	HEALTH INSURANCE - ESSER 2 TIER II	0.00	0.00	0.00	6.48	0.00	

ANOTHER ACCTING CHANGE FOR BUDGET TO ACTUAL

10 2113 304 111	CERTIFIED STAFF SALARY - ESSER 3 - TIER II TEACHER & LIT COACH	45,456.89	23,502.39	48,638.87	0.00	0.00
10 2113 304 210	CERTIFIED STAFF SALARY - ESSER 3 - TIER II TEACHER & LIT COACH	3,477.45	1,677.42	3,720.87	0.00	0.00
10 2113 304 220	RETIREMENT - ESSER 3 - TIER II TEACHER & LIT COACH	2,727.41	1,363.68	2,918.33	0.00	0.00
10 2113 304 230	HEALTH INSURANCE - ESSER 3 - TIER II TEACHER & LIT COACH	15.00	5.55	15.00	0.00	0.00
10 2113 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	4,010.00	0.00
10 2113 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	306.77	0.00
2113 SOCIAL WORK SERVICES		51,676.75	26,549.04	55,293.07	40,659.91	73.54
2213 INST STAFF TRAINING (IN-SERV)		1,000.00	1,576.35	1,000.00	800.49	80.05
10 2213 000 319	OTHER PROF SERVICES - STAFF MEETINGS	1,000.00	1,576.35	1,000.00	800.49	80.05
2213 INST STAFF TRAINING (IN-SERV)		2,000.00	1,314.00	2,000.00	810.00	40.50
2214 TITLE I PROFESSIONAL DEVELOPMENT SERVICE		160.00	94.54	160.00	58.22	36.39
10 2214 151 111	CERTIFIED STAFF SALARY - MTSS FUNDS	120.00	78.84	120.00	48.60	40.50
10 2214 151 210	SOCIAL SECURITY - MTSS FUNDS	1,200.00	135.49	1,200.00	8.46	0.71
10 2214 151 220	RETIREMENT - MTSS FUNDS	1,520.00	1,175.84	1,520.00	1,717.51	112.99
10 2214 151 319	OTHER PROF SERVICES - MTSS FUNDS	5,000.00	2,798.71	5,000.00	2,642.79	52.86
2214 TITLE I PROFESSIONAL DEVELOPMENT SERVICE		57,979.00	41,801.26	0.00	0.00	0.00
2219 OTHER IMPROVEMENT OF INST		4,435.39	3,005.76	0.00	0.00	0.00
10 2219 303 190	OTHER SALARIES - ESSER 2 RETENTION PAYMENT	3,479.61	2,496.49	0.00	0.00	0.00
10 2219 303 210	SOCIAL SECURITY - ESSER 2 RETENTION PAYMENT	6,510.00	9,229.50	0.00	0.00	0.00
10 2219 303 220	RETIREMENT - ESSER 2 RETENTION PAYMENT	498.02	682.55	0.00	0.00	0.00
10 2219 304 190	OTHER SALARIES - ESSER 3 LEARNING LOSS	390.60	347.22	0.00	0.00	0.00
10 2219 304 210	SOCIAL SECURITY - ESSER 3 LEARNING LOSS	13,700.00	12,382.40	0.00	0.00	0.00
10 2219 304 220	RETIREMENT - ESSER 3 LEARNING LOSS	654.00	358.41	0.00	0.00	0.00
10 2219 304 319	OTHER PROF SERVICES - ESSER 3 LEARNING LOSS	0.00	6,653.10	63,961.13	0.00	0.00
10 2219 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	203.35	0.00	0.00	0.00
10 2219 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	230.99	0.00	0.00	0.00
10 2219 306 220	RETIREMENT - ESSER 3 GENERAL	87,646.62	77,391.03	63,961.13	0.00	0.00
2219 OTHER IMPROVEMENT OF INST		4,160.00	4,160.00	4,500.00	2,967.44	65.94
2222 LIBRARY SERVICES		318.24	299.16	344.25	213.44	62.00
10 2222 000 119	OTHER COMPENSATION - LIBRARY	249.60	249.60	270.00	178.08	65.96
10 2222 000 210	SOCIAL SECURITY - LIBRARY					
10 2222 000 220	RETIREMENT - LIBRARY					

BEFORE CHANGES WERE MADE THE BUDGET HAD ALL STIPEND PAYMENTS PUT INTO ONE ACCTING LINE, BUT AFTER BUDGET APPROVAL A CHANGE CAME FROM ESSER TO BUDGET IN EACH SEPARATE ACCTING LINE

10 2222 000 230	HEALTH INSURANCE - LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	1,200.00	1,593.40	1,200.00	1,200.00	1,328.42	1,10.70		
2222 LIBRARY SERVICES		5,927.84	6,302.16	6,314.25	4,687.38	74.23			
2227 TECHNOLOGY SERVICES									
10 2227 000 119	OTHER COMPENSATION	5,000.00	7,186.50	7,000.00	6,633.00	94.76			
10 2227 000 210	SOCIAL SECURITY	382.50	519.62	535.50	476.89	89.06			
10 2227 000 220	RETIREMENT	300.00	394.47	420.00	397.98	94.76			
10 2227 000 230	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00			
10 2227 022 319	OTHER PROF SERVICES - OUTSOURCED TECH	11,000.00	8,034.15	11,000.00	3,995.00	36.32			
2227 TECHNOLOGY SERVICES		16,682.50	16,134.74	18,955.50	11,502.87	60.68			
2311 BOARD OF ED SERVICES									
10 2311 000 119	OTHER COMPENSATION	2,600.00	1,960.00	2,400.00	1,600.00	66.67			
10 2311 000 210	SOCIAL SECURITY	198.90	149.93	183.60	122.40	66.67			
10 2311 000 319	OTHER PROF SERVICES	500.00	0.00	500.00	457.50	91.50			
10 2311 000 411	NON-TECHNOLOGY SUPPLIES	600.00	16.98	600.00	187.73	31.29			
10 2311 000 640	DUES AND FEES	1,700.00	1,671.28	1,700.00	1,672.00	98.35			
2311 BOARD OF ED SERVICES		5,598.90	3,798.19	5,383.60	4,039.63	75.04			
2314 ELECTION SERVICE									
10 2314 000 319	PROFESSIONAL SERVICES - ELECTIONS	500.00	0.00	500.00	0.00	0.00			
2314 ELECTION SERVICE		500.00	0.00	500.00	0.00	0.00			
2315 LEGAL SERVICE									
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	453.64	500.00	304.09	60.82			
2315 LEGAL SERVICE		500.00	453.64	500.00	304.09	60.82			
2317 AUDIT SERVICE									
10 2317 000 319	PROFESSIONAL SERVICES - AUDIT	19,950.00	19,950.00	0.00	0.00	0.00			
2317 AUDIT SERVICE		19,950.00	19,950.00	0.00	0.00	0.00			
2410 PRINCIPAL'S OFFICE									
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	57,529.80	57,929.83	67,000.00	55,833.30	83.33			
10 2410 000 210	SOCIAL SECURITY	4,401.03	3,901.05	5,125.50	3,894.80	75.99			
10 2410 000 220	RETIREMENT	3,451.79	3,475.80	4,020.00	3,345.90	83.23			
10 2410 000 230	HEALTH INSURANCE	5,130.00	4,915.89	22.80	11.00	48.25			
10 2410 000 319	OTHER PROF SERVICES	100.00	0.00	100.00	63.25	63.25			
10 2410 000 334	TRAVEL	1,400.00	298.44	1,400.00	53.96	3.85			
10 2410 000 411	NON-TECHNOLOGY SUPPLIES	500.00	126.86	500.00	104.18	20.84			
10 2410 000 640	DUES AND FEES	650.00	481.00	650.00	125.00	19.23			
2410 PRINCIPAL'S OFFICE		73,162.62	71,128.87	78,818.30	63,431.39	80.48			
2490 OTHER SUPPORT SERVICES-SCH ADM									
10 2490 000 319	MEDICAID CLAIMING FEE	120.00	145.76	120.00	104.12	86.77			
10 2490 306 190	OTHER SALARIES - ADMIN ASSIST ESSER 3	0.00	0.00	0.00	1,240.00	0.00			
10 2490 306 210	SOCIAL SECURITY - ADMIN ASSIST ESSER 3	0.00	0.00	0.00	94.86	0.00			
2490 OTHER SUPPORT SERVICES-SCH ADM		120.00	145.76	120.00	1,438.98	1,199.15			
2529 BUSINESS OFFICE									
10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR	68,350.12	68,350.14	71,100.00	59,250.00	83.33			
10 2529 000 114	CLASSIFIED STAFF SALARY - ADMIN ASSIST	22,500.00	23,081.03	23,500.00	19,996.08	85.09			
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE	300.00	335.50	300.00	294.00	98.00			
10 2529 000 210	SOCIAL SECURITY	6,972.98	6,380.93	7,259.85	5,498.67	75.74			

THIS WILL CHANGE TO 10 2490 AS ABOVE;
FUTURE MJE

10 2529 000 220	RETIREMENT	9,051.01	8,725.85	11,076.00	8,809.82	79.54
10 2529 000 230	HEALTH INSURANCE	100.00	95.63	100.00	65.71	65.71
10 2529 000 319	PROFESSIONAL SERVICES	4,405.00	4,343.91	4,405.00	4,513.71	102.47
10 2529 000 334	TRAVEL	1,500.00	2,363.78	1,500.00	1,237.10	82.47
10 2529 000 411	NON-TECHNOLOGY SUPPLIES	2,200.00	2,315.76	2,400.00	1,995.98	83.17
10 2529 000 640	DUES AND FEES	1,000.00	1,067.00	1,000.00	1,141.00	114.10
10 2529 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	4,010.00	0.00
10 2529 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	306.77	0.00
2529 BUSINESS OFFICE		116,379.11	117,059.53	122,640.85	107,118.84	87.34
2549 OPERATION & MAINTENANCE OF PLANT						
10 2549 000 114	CLASSIFIED STAFF SALARY - CUSTODIAL	49,715.53	45,525.21	53,900.00	40,288.13	74.75
10 2549 000 120	SUBSTITUTES	200.00	0.00	200.00	0.00	0.00
10 2549 000 210	SOCIAL SECURITY	3,803.24	2,888.78	4,138.65	2,582.69	62.40
10 2549 000 220	RETIREMENT	2,982.93	2,731.54	3,234.00	2,417.24	74.74
10 2549 000 230	HEALTH INSURANCE	6,000.00	5,969.95	6,050.00	5,417.12	89.54
10 2549 000 315	REGISTRATION FEES	130.00	0.00	130.00	0.00	0.00
10 2549 000 323	REPAIRS & MAINTENANCE	12,000.00	7,020.74	10,000.00	7,553.74	75.54
10 2549 000 329	PROPERTY INSURANCE	22,078.00	22,078.00	27,325.00	27,157.97	99.39
10 2549 000 334	TRAVEL	100.00	0.00	100.00	0.00	0.00
10 2549 000 340	COMMUNICATION - TELEPHONE	2,500.00	2,289.14	2,500.00	1,663.15	66.53
10 2549 000 411	NON-TECHNOLOGY SUPPLIES	7,000.00	7,400.97	7,000.00	5,731.62	81.88
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	11,000.00	15,590.44	11,000.00	12,630.10	114.82 ELECTICITY WAS HIGHER THAN BUDGET
10 2549 041 321	PUBLIC UTILITY SERVICE - WATER	3,700.00	2,541.87	3,700.00	3,111.02	84.08
10 2549 042 321	PUBLIC UTILITY SERVICE - HEAT	7,500.00	14,584.04	7,500.00	10,959.31	146.12 HEAT WAS HIGHER THIS WINTER THAN BUDGET
10 2549 043 321	PUBLIC UTILITY SERVICE -	3,000.00	2,515.09	4,500.00	3,054.07	67.87
10 2549 306 114	RECYCLING/GARBAGE					
	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	2,282.00	0.00	0.00	0.00
10 2549 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	1,893.34	0.00
10 2549 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	311.00	0.00	144.84	0.00
2549 OPERATION & MAINTENANCE OF PLANT		131,709.70	133,728.77	141,277.65	124,604.34	88.20
2552 VEHICLE OPERATION SERVICES						
10 2552 000 114	CLASSIFIED STAFF SALARY	14,311.00	13,436.80	15,400.00	10,473.33	68.01
10 2552 000 120	SUBSTITUTES - BUS DRIVER	300.00	162.00	300.00	120.00	40.00
10 2552 000 210	SOCIAL SECURITY - BUS DRIVER	1,094.79	1,040.30	1,201.05	801.22	66.71
10 2552 000 323	REPAIRS & MTNCE - VEHICLES	1,500.00	1,654.64	1,500.00	1,538.93	102.60
10 2552 000 411	NON-TECHNOLOGY SUPPLIES - VEHICLES	100.00	0.00	100.00	26.76	26.76
10 2552 000 413	MOTOR FUEL	3,400.00	5,642.18	3,400.00	4,747.79	139.64
10 2552 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	331.00	0.00	0.00	0.00
10 2552 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	260.00	0.00
10 2552 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	45.00	0.00	19.90	0.00
2552 VEHICLE OPERATION SERVICES		20,705.79	22,311.92	21,901.05	17,987.93	82.13
2555 CONTRACTED SERVICES						
10 2555 029 335	TRANSPORTATION-COMMON CARRIER - PRAIRIE	1,400.00	220.00	1,400.00	0.00	0.00
2555 CONTRACTED SERVICES						
2562 FOOD SERVICE		1,400.00	220.00	1,400.00	0.00	0.00
10 2562 007 461	FOOD PURCHASES - FFVP	3,500.00	5,155.03	3,500.00	3,125.03	89.29
2562 FOOD SERVICE		3,500.00	5,155.03	3,500.00	3,125.03	89.29
3600 WELFARE ACTIVITIES SERVICES						

10 3600 023 461	FOOD PURCHASES - LIONPACK PROGRAM	2,500.00	380.56	2,500.00	420.35	16.81
3600	WELFARE ACTIVITIES SERVICES	2,500.00	380.56	2,500.00	420.35	16.81
4500	EARLY RETIREMENT PAYMENT	5,700.00	5,700.00	5,700.00	4,750.00	83.33
4500	EARLY RETIREMENT PAYMENT	5,700.00	5,700.00	5,700.00	4,750.00	83.33
6900	COMBINED ACTIVITIES	5,100.00	5,000.00	5,100.00	4,792.76	93.98
10 6900 000 119	OTHER COMPENSATION	390.15	365.12	390.15	344.76	88.37
10 6900 000 210	SOCIAL SECURITY	306.00	228.06	306.00	287.62	93.99
10 6900 000 220	RETIREMENT	0.00	0.71	0.00	0.41	0.00
10 6900 000 230	HEALTH INSURANCE	700.00	380.00	700.00	280.00	40.00
10 6900 000 319	OTHER PROF SERVICES	100.00	0.00	100.00	0.00	0.00
10 6900 000 334	TRAVEL - EXTRA CURRICULAR	500.00	264.99	500.00	84.84	16.97
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	0.00	709.19	0.00	0.00	0.00
10 6900 009 319	OTHER PROF SERVICES - ALUMINIUM CANS	4,000.00	7,644.77	4,000.00	4,677.51	116.94
10 6900 098 319	OTHER PROF SERV - MISC FIELD TRIPS	3,100.00	1,036.50	3,100.00	2,064.64	66.60
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PLAY	14,196.15	15,629.34	14,196.15	12,532.54	88.28
6900	COMBINED ACTIVITIES	6,374.00	0.00	39,218.00	0.00	0.00
8110	OPERATING TRANSFERS OUT	6,374.00	0.00	39,218.00	0.00	0.00
10 8110 000 690	TRANSFERS OUT	1,493,619.00		945,792.05		0.63
8110	OPERATING TRANSFERS OUT					
10	GENERAL FUND					
21	CAPITAL OUTLAY FUND					
21 1110	AD VALOREM TAXES	175,000.00	181,791.84	185,000.00	102,812.50	55.57
21 1120	PRIOR YEARS' AD VALOREM TAXES	400.00	2,187.21	400.00	683.59	170.90
21 1190	PENALTIES AND INTEREST ON TAX	100.00	474.41	100.00	173.46	173.46
21 1990	OTHER	0.00	1,795.00	0.00	0.00	0.00
21 5110	OPERATING TRANSFERS IN OR RESERVE USE	2,853.00	0.00	17,235.00	0.00	0.00
21 4191 306	ESSER 3 - CFDA 84.425U - GENERAL - HVAC	0.00	0.00	50,000.00	40,877.00	81.75
1111	ELEMENTARY PROGRAM	178,353.00	186,248.46	252,735.00	144,546.55	57.19
21 1111 000 411	NON-TECHNOLOGY SUPPLIES	0.00	0.00	0.00	1,641.52	0.00
21 1111 000 421	PRINTED TEXTBOOKS	3,000.00	3,468.83	12,000.00	5,194.47	43.29
21 1111 000 479	OTHER NON CONSUMABLE SUPPLIES	0.00	2,937.56	0.00	0.00	0.00
21 1111 000 541	EQUIPMENT - COMPUTERS	5,000.00	4,347.00	5,000.00	0.00	0.00
1111	ELEMENTARY PROGRAM	8,000.00	10,753.39	17,000.00	6,835.99	40.21
1121	MIDDLE SCHOOL PROGRAM	5,000.00	5,000.00	5,000.00	0.00	0.00
21 1121 000 541	EQUIPMENT - COMPUTERS	5,000.00	5,000.00	5,000.00	0.00	0.00
1121	MIDDLE SCHOOL PROGRAM					
2535	CONSTRUCTION AND IMPROVEMENTS					

21 2535 306 549	OTHER EQUIPMENT - ESSER 3 - HVAC	0.00	0.00	50,000.00	44,467.01	88.93	ESSER GRANT USED FOR ELEM HVAC UPGRADE
2535	CONSTRUCTION AND IMPROVEMENTS	0.00	0.00	50,000.00	44,467.01	88.93	
2549	OPERATION & MAINTENANCE OF PLANT						
21 2549 000 323	REPAIRS & MTNCE	76,603.00	73,665.65	12,400.00	36,198.79	291.93	May 12 2022 storm repair over insurance deductible
21 2549 000 549	OTHER EQUIPMENT	0.00	3,088.77	80,085.00	92,391.34	115.37	New boiler system over budget due to other equipment needed to purchase after quote; ie, blowdown separator
21 2549 306 549	OTHER EQUIPMENT - ESSER 3 - HVAC	0.00	0.00	0.00	0.00	0.00	
2549	OPERATION & MAINTENANCE OF PLANT	76,603.00	76,754.42	92,485.00	128,590.13	139.04	
2562	FOOD SERVICE						
21 2562 000 549	OTHER EQUIPMENT	5,000.00	4,673.00	0.00	0.00	0.00	
2562	FOOD SERVICE	5,000.00	4,673.00	0.00	0.00	0.00	
3500	CARE & CUSTODY OF CHILDREN - LLLC						
21 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	0.00	1,795.00	0.00	0.00	0.00	
21 3500 000 520	BUILDINGS - LLLC BUILDING	0.00	0.00	0.00	0.00	0.00	
3500	CARE & CUSTODY OF CHILDREN - LLLC	0.00	1,795.00	0.00	0.00	0.00	
5000	DEBT SERVICE						
21 5000 000 611	REDEMPTION OF PRINCIPAL	1,950.00	1,675.08	1,950.00	1,370.52	70.28	
21 5000 000 614	ISSUANCE COSTS	3,050.00	0.00	3,050.00	2,355.16	77.22	
5000	DEBT SERVICE	5,000.00	1,675.08	5,000.00	3,725.68	74.51	
8110	OPERATING TRANSFERS OUT						
21 8110 000 690	MISC OBJECTS	78,750.00	78,750.00	83,250.00	0.00	0.00	
8110	OPERATING TRANSFERS OUT	78,750.00	78,750.00	83,250.00	0.00	0.00	
21	CAPITAL OUTLAY FUND			252,735.00	183,618.81	0.73	
22	SPECIAL EDUCATION FUND						
22 1110	AD VALOREM TAXES	138,000.00	145,280.95	138,500.00	74,906.57	54.08	SHOULD BE RECEIVING THE MAJORITY OF OUR 1ST HALF 2023 TAX PAYMENTS IN MAY 2023
22 1120	PRIOR YEARS' AD VALOREM TAXES	300.00	2,126.43	300.00	656.99	219.00	
22 1190	PENALTIES AND INTEREST ON TAX	101.00	455.62	100.00	132.49	132.49	
22 1973	MEDICAID INDIRECT ADM SERVICES	50.00	101.00	50.00	88.00	176.00	
22 4175	IDEA PART B 611 (CFDA 84.027)	22,792.00	0.00	21,858.00	0.00	0.00	IDEA GRANT FUNDING FOR SALARY; COMMENT MENTIONED BELOW
22 4186	IDEA PRESCHOOL 619 (CFDA 84.173)	400.00	0.00	400.00	0.00	0.00	
22 1313 010	ORTONVILLE SCHOOL TUITION	8,000.00	11,987.97	6,000.00	5,477.02	91.28	
22 4191 306	ESSER 3 - CFDA 84.425U	0.00	0.00	0.00	6,437.00	0.00	
1221	MILD TO MODERATE DISABILITY	169,643.00	159,951.97	167,208.00	87,698.07	0.52	
22 1221 000 111	CERTIFIED STAFF SALARY	25,566.80	48,238.78	28,311.00	35,305.30	124.71	SAME AS TITLE FUNDING AND GRANT USAGE; IF IDEA FUNDS ARE USED THIS WILL BE RIGHT ON BUDGET
22 1221 000 112	INSTRUCTIONAL AIDES/PARA SALARY	17,000.00	12,459.45	17,000.00	11,512.21	67.72	HAVE TO WAIT TO SEE ABOUT GRANT FUND USAGE FOR SALARY DUE TO MEETING MAINTENANCE OF EFFORT (IDEA MOE)
							H:\School_Board\Board_Rpts\Budget_to_Actual_Rpts\April-2023-BSCSBudgetWorksheet2\withprioryearactuals.xlsx

22 1221 000 120	SUBSTITUTES	1,000.00	800.00	1,000.00	827.50	82.75
22 1221 000 210	SOCIAL SECURITY	5,067.27	4,297.93	4,641.79	3,285.23	70.78
22 1221 000 220	RETIREMENT	3,914.33	3,734.39	3,580.62	3,265.38	91.20
22 1221 000 230	HEALTH INSURANCE	100.00	31.82	100.00	22.90	22.90
22 1221 000 319	PROFESSIONAL SERVICES	1,900.00	215.00	1,900.00	215.00	11.32
22 1221 000 334	TRAVEL	200.00	0.00	200.00	311.98	155.99
22 1221 000 411	NON-TECHNOLOGY SUPPLIES	750.00	399.36	2,750.00	2,757.11	100.26
22 1221 000 640	DUES AND FEES	50.00	0.00	50.00	0.00	0.00
22 1221 010 372	TUITION-ORTONVILLE	15,000.00	6,456.17	15,000.00	26,203.52	174.69
22 1221 014 371	TUITION-MILBANK	30,000.00	24,613.00	20,000.00	0.00	0.00
22 1221 306 112	INSTRUCTIONAL AIDES/PARA SALARY - ESSER 3 GENERAL	0.00	1,592.00	0.00	0.00	0.00
22 1221 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	5,250.00	0.00
22 1221 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	217.00	0.00	401.63	0.00
22 1221 600 111	CERTIFIED STAFF SALARY - IDEA PART B 611	22,672.00	0.00	22,672.00	0.00	0.00
1221	MILD TO MODERATE DISABILITY	123,220.40	103,054.90	117,205.41	89,357.76	76.24
2149	OTHER PSYCHOLOGICAL SERVICES					
22 2149 000 319	PROFESSIONAL SERVICES - PSYCHOLOGICAL	1,500.00	2,750.00	1,500.00	2,150.00	143.33
2149	OTHER PSYCHOLOGICAL SERVICES	1,500.00	2,750.00	1,500.00	2,150.00	143.33
2159	OTHER SPEECH PATHOLOGY & AUDIO					
22 2159 000 111	CERTIFIED STAFF SALARY - SPEECH	37,262.32	37,262.32	39,498.06	35,109.36	88.89
22 2159 000 210	SOCIAL SECURITY	2,850.57	28.80	3,021.45	15.52	0.51
22 2159 000 220	RETIREMENT	2,235.74	2,235.77	2,369.88	2,106.56	88.89
22 2159 000 230	HEALTH INSURANCE	0.00	12.10	13.20	11.00	83.33
22 2159 000 411	NON-TECHNOLOGY SUPPLIES	600.00	248.78	600.00	114.04	19.01
22 2159 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	1,350.00	0.00
22 2159 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	103.28	0.00
2159	OTHER SPEECH PATHOLOGY & AUDIO	42,948.63	39,787.77	45,502.59	38,809.76	85.29
2171	PHYSICAL THERAPY					
22 2171 000 319	OTHER PROF SERVICES - THERAPY	1,973.97	4,976.98	3,000.00	4,929.12	164.30
2171	PHYSICAL THERAPY	1,973.97	4,976.98	3,000.00	4,929.12	164.30
22	SPECIAL EDUCATION FUND	339,286.00	310,521.62	167,208.00	135,246.64	0.81
51	FOOD SERVICE FUND					
51 1610	SALES TO PUPILS	5,000.00	4,922.65	22,000.00	18,595.70	84.53
51 1620	SALES TO ADULTS	4,000.00	5,442.35	3,500.00	4,138.50	118.24
51 1670	LOCAL DONATIONS	0.00	2.40	0.00	0.00	0.00
51 1990	OTHER	2,000.00	2,030.63	1,000.00	1,141.07	114.11
51 3810	CASH REIMBURSEMENT - STATE	0.00	151.81	0.00	0.00	0.00
51 4810	FEDERAL REIMBURSEMENT	0.00	1,719.40	0.00	0.00	0.00
51 4820	DONATED FOOD	0.00	4,363.25	0.00	0.00	0.00
51 5110	OPERATING TRANSFERS IN	359.18	0.00	7,218.00	0.00	0.00
51 5170	CAPITAL CONTRIBUTIONS	0.00	4,673.00	0.00	0.00	0.00

VERY DIFFICULT TO BUDGET FOR FOOD SERVICE
 REVENUE THIS YEAR; CLAIM REVENUE BASED ON
 NUMBER OF KIDS EATING SCHOOL MEALS;
 MUCH LOWER THAN BUDGET

Account Number	Description	78,000.00	63,970.70	54,000.00	22,387.17	41.46
51 4810 006	FEDERAL REIMBURSEMENT - F&R					
	LUNCH PROG					
51 1610 008	SALES TO PUPILS - MILK SALES	1,500.00	1,136.50	1,500.00	0.00	0.00
51 4810 064	FEDERAL REIMBURSEMENT - SUPPLY CHAIN FUNDING	0.00	468.09	0.00	3,517.16	0.00
51 4810 065	FEDERAL REIMBURSEMENT - 2023FY FARM TO SCHOOL GRANT	0.00	0.00	0.00	3,500.00	0.00
51 1620 102	SALES TO ADULTS - SFSP	750.00	230.01	400.00	130.00	32.50
51 1990 102	OTHER - SFSP	0.00	3,000.00	0.00	0.00	0.00
51 4810 102	FEDERAL REIMBURSEMENT - SFSP	15,000.00	19,687.80	20,000.00	5,036.60	25.18
51 4191 306	ESSER 3 - CFDA 84.425U	0.00	0.00	0.00	1,019.00	0.00
		106,609.18	111,798.59	109,618.00	59,465.20	54.25
2562	FOOD SERVICE					
51 2562 000 114	CLASSIFIED STAFF SALARY	38,889.00	38,919.99	42,000.00	24,074.76	57.32
51 2562 000 120	SUBSTITUTES	800.00	1,135.75	800.00	2,025.00	253.13
51 2562 000 210	SOCIAL SECURITY	3,036.21	2,388.80	3,275.00	1,585.45	48.41
51 2562 000 220	RETIREMENT	2,333.34	2,338.64	2,520.00	1,450.95	57.58
51 2562 000 230	HEALTH INSURANCE	6,000.00	6,021.94	6,000.00	4,419.80	73.66
51 2562 000 315	REGISTRATION FEES - FOOD SERVICE	125.00	0.00	125.00	0.00	0.00
51 2562 000 319	PROFESSIONAL SERVICES	2,400.00	2,397.46	2,400.00	2,693.00	112.21
51 2562 000 334	TRAVEL	200.00	0.00	200.00	69.30	34.65
51 2562 000 411	NON-TECHNOLOGY SUPPLIES	4,000.00	1,671.98	3,500.00	1,208.96	34.54
51 2562 000 461	FOOD PURCHASES - LUNCH	33,728.88	28,248.21	30,000.00	14,338.87	47.80
						FOOD PURCHASE UNDER BUDGET; GOOD NEWS
51 2562 000 462	COMMODITIES	2,000.00	804.50	2,000.00	1,093.35	54.67
51 2562 000 549	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
51 2562 000 640	DUES AND FEES - MEMBERSHIP	250.00	65.00	100.00	0.00	0.00
51 2562 000 910	DEPRECIATION - LOCAL FUNDS	0.00	4,638.00	0.00	0.00	0.00
51 2562 064 461	FOOD PURCHASES - SUPPLY CHAIN FUNDING	0.00	468.09	0.00	4,531.20	0.00
51 2562 065 411	NON-TECHNOLOGY SUPPLIES - 2023FY	0.00	0.00	0.00	3,569.06	0.00
51 2562 066 549	FARM TO SCHOOL GRANT	0.00	0.00	0.00	10,181.14	0.00
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	9,500.00	11,615.31	12,000.00	6,146.18	51.22
51 2562 102 210	SOCIAL SECURITY - SFSP	726.75	810.16	918.00	439.32	47.86
51 2562 102 220	RETIREMENT - SFSP	570.00	696.94	720.00	365.31	50.74
51 2562 102 230	HEALTH INSURANCE - SFSP	0.00	3.83	10.00	0.00	0.00
51 2562 102 350	ADVERTISING - SFSP	50.00	0.00	50.00	0.00	0.00
51 2562 102 461	FOOD PURCHASES - SFSP	2,000.00	3,947.64	3,000.00	663.87	22.13
51 2562 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	1,592.00	0.00	0.00	0.00
51 2562 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	1,893.34	0.00
51 2562 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	217.00	0.00	144.84	0.00
2562	FOOD SERVICE	106,609.18	107,981.24	109,618.00	80,893.70	73.80
51	FOOD SERVICE FUND	213,218.36	219,779.83	219,236.00	140,358.90	64.02

53	PRESCHOOL/OST/LITTLE LIONS FUND																	
53 1340	PRESCHOOL TUITION	9,000.00	9,115.00	7,800.00	6,225.00	79.81												
53 1981	DAY CARE CENTER SERVICES	200,800.00	176,664.65	212,000.00	153,499.30	72.41												
53 1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	36,300.00	24,583.81	36,600.00	26,154.10	71.46												
53 1990	OTHER	7,000.00	12,390.41	0.00	23.00	0.00												
53 5110	OPERATING TRANSFERS IN	0.00	0.00	51,094.00	0.00	0.00												
53 5170	CAPITAL CONTRIBUTIONS	0.00	292,052.00	0.00	0.00	0.00												
53 1990 024	OTHER - FUNDRAISING	0.00	9,812.00	0.00	0.00	0.00												
53 4810 035	FEDERAL REIMBURSEMENT - CACFP	14,000.00	17,949.39	14,000.00	12,214.71	87.25												
53 4155 061	OUT OF SCHOOL TIME GRANT - CFDA 93-575	0.00	7,873.44	0.00	0.00	0.00												
53 1990 062	OTHER - LLLC NEW BUILDING PROJECT	0.00	31,905.87	0.00	8,500.00	0.00												
53 1990 063	OTHER - 2022FY SAPUTO PLAYGROUND GRANT	0.00	28,000.00	0.00	0.00	0.00												
53 1990 070	OTHER - PRESCHOOL	0.00	0.00	200.00	2,640.00	1,320.00												
53 1990 071	OTHER - LLLC	0.00	0.00	12,000.00	1,036.00	8.63												
53 1990 072	OTHER - OST	0.00	0.00	4,000.00	1,772.35	44.31												
53 4151 305	OTHER STATE REV. - CRSSA GRANT FUNDING	47,760.71	76,800.00	0.00	0.00	0.00												
53 4151 307	OTHER STATE REV. - ARPA CHILD CARE STABILIZATION GRANT (SA-C0625)	0.00	111,561.00	0.00	79,966.26	0.00												
1141	PRESCHOOL	314,860.71	798,707.57	337,694.00	292,030.72	86.48												
53 1141 000 111	CERTIFIED STAFF SALARY	4,213.37	4,213.37	0.00	0.00	0.00												
53 1141 000 112	INSTRUCTIONAL AIDES/PARA SALARY	34,970.00	32,878.56	39,685.00	26,027.02	65.58												
53 1141 000 120	SUBSTITUTES	1,000.00	765.00	1,000.00	0.00	0.00												
53 1141 000 210	SOCIAL SECURITY	3,074.03	2,689.22	3,112.40	1,801.22	57.87												
53 1141 000 220	RETIREMENT	2,351.00	2,233.68	2,381.10	1,561.64	65.58												
53 1141 000 230	HEALTH INSURANCE	50.00	20.56	50.00	13.20	26.40												
53 1141 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	1,219.07	1,000.00	754.50	75.45												
1141	PRESCHOOL	46,658.40	44,019.46	47,228.50	30,157.58	63.85												
3500	CARE & CUSTODY OF CHILDREN - LLLC																	
53 3500 000 111	CERTIFIED STAFF SALARY - LLLC	42,450.00	45,205.95	0.00	153.06	0.00												
53 3500 000 119	OTHER COMPENSATION - LLLC	124,698.00	122,437.45	194,000.00	145,340.73	74.92												
53 3500 000 120	SUBSTITUTES - LLLC	4,000.00	4,596.25	4,000.00	3,422.25	85.56												
53 3500 000 210	SOCIAL SECURITY - LLLC	13,092.82	12,278.88	15,147.00	10,382.09	68.54												
53 3500 000 220	RETIREMENT - LLLC	10,028.88	7,898.74	11,640.00	7,005.34	60.18												
53 3500 000 230	HEALTH INSURANCE - LLLC	86.40	46.60	85.40	42.90	50.23												
53 3500 000 319	OTHER PROF SERVICES - LLLC	6,110.00	7,913.83	6,810.00	6,105.74	89.66												
53 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	3,500.00	7,370.50	5,000.00	2,205.97	44.12												
53 3500 000 520	BUILDINGS	0.00	0.00	0.00	0.00	0.00												
53 3500 000 910	DEPRECIATION-LOCAL FUNDS	0.00	4,868.00	0.00	0.00	0.00												
53 3500 024 411	NON-TECHNOLOGY SUPPLIES - FUNDRAISERS	0.00	3,954.47	3,000.00	0.00	0.00												
53 3500 035 461	FOOD PURCHASES - CACFP	14,000.00	19,058.92	14,000.00	11,714.41	83.67												

53 3500 061 411	NON-TECHNOLOGY SUPPLIES - IF GRANT	0.00	4,024.39	0.00	0.00	0.00	0.00
53 3500 063 411	NON-TECHNOLOGY SUPPLIES - 2022FY	0.00	28,061.36	0.00	0.00	0.00	0.00
	SAPUTO GRANT						
53 3500 305 190	OTHER SALARIES - CRRSA FUNDING	9,695.00	9,695.50	0.00	0.00	0.00	0.00
53 3500 305 210	SOCIAL SECURITY - CRSSA FUNDING	741.67	712.95	0.00	0.00	0.00	0.00
53 3500 305 220	RETIREMENT - CRRSA FUNDING	581.70	374.16	0.00	0.00	0.00	0.00
3500	CARE & CUSTODY OF CHILDREN - LLLC	228,984.47	278,495.95	253,682.40	186,372.49	73.47	
3510	OST - OUTSIDE OF SCHOOL TIME						
53 3510 000 111	CERTIFIED STAFF SALARY - OST	9,882.35	9,852.23	0.00	0.00	0.00	0.00
53 3510 000 119	OTHER COMPENSATION - OST	21,921.00	16,973.39	28,341.00	21,627.40	76.31	76.31
53 3510 000 120	SUBSTITUTES - OST	700.00	662.00	700.00	1,497.00	213.86	213.86
53 3510 000 210	SOCIAL SECURITY - OST	2,486.51	1,975.27	2,221.64	1,696.39	76.36	76.36
53 3510 000 220	RETIREMENT - OST	1,907.98	1,270.61	1,700.46	733.05	43.11	43.11
53 3510 000 230	HEALTH INSURANCE - OST	20.00	4.41	20.00	0.00	0.00	0.00
53 3510 000 319	OTHER PROF SERVICES - OST	1,500.00	2,192.21	3,000.00	722.00	24.07	24.07
53 3510 000 334	TRAVEL - OST	200.00	106.16	200.00	0.00	0.00	0.00
53 3510 000 411	NON-TECHNOLOGY SUPPLIES - OST	600.00	1,833.38	600.00	914.05	152.34	152.34
53 3510 061 411	NON-TECHNOLOGY SUPPLIES - IF GRANT	0.00	4,002.17	0.00	0.00	0.00	0.00
3510	OST - OUTSIDE OF SCHOOL TIME	39,217.84	38,871.83	36,783.10	27,189.89	73.92	73.92
53	PRESCHOOL/OST/LITTLE LIONS FUND	629,721.42	1,160,094.81	675,388.00	535,750.68	79.32	79.32

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 April 18, 2023 @ 6:00 PM with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Meeting called to order by school board president Hillary Henrich at 6:02 PM

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

The Pledge of Allegiance was recited.

Motion by Westermeyer, seconded by Chrzanowski, to approve the amended agenda. Addition of the information on a quote from Noble Roofing for the 1900 building roof/shingles under the CEO/Business Manager report section. 4 votes yes. Motion Carried.

Community Input Session: none

6:04 PM, motion by Westermeyer, seconded by Chrzanowski, to enter into executive to discuss certified staff negotiations in accordance to SDCL 1-25-2(4). 4 votes yes. Motion Carried.

6:25 PM, President Henrich declared out of executive session with the following motion;

Motion by VanLith, seconded by Chrzanowski, to approve the certified staff negotiations for 2023-2024 and 2024-2025. 4 votes yes. Motion Carried.

6:25 PM, motion by VanLith, seconded by Westermeyer, to enter into executive to discuss classified staff negotiations in accordance to SDCL 1-25-2(4). 4 votes yes. Motion Carried.

6:29 PM, President Henrich declared out of executive session with the following motion;

Motion by VanLith, seconded by Chrzanowski, to approve the classified staff negotiations for 2023-2024 and 2024-2025. 4 votes yes. Motion Carried.

Communication Items

- School Board Communication: none
- Principal Report: schedules and events throughout the end of the school year
- Learning Center Director Report: quarterly reporting review in May and June 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. Other items discussed; 2023 Legislative Summary, health care insurance, property and liability insurance, and worker's compensation review, procurement review completed, 1900 building quote from Noble Roofing.

Financial Report

	10	21	22	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLLC FUND
March 1, 2023	(\$55,655.30)	\$109,757.89	\$105,565.12	(\$6,631.92)	\$156,526.99
TOTAL RECEIPTS	\$197,858.79	\$17,888.20	\$17,531.88	\$12,062.97	\$19,645.52
TOTAL DISBURSEMENTS	(\$94,450.73)	(\$9,827.40)	(\$12,485.41)	(\$18,554.19)	(\$23,565.89)
March 31, 2023	\$39,333.06	\$117,298.89	\$110,611.59	(\$13,123.14)	\$152,206.62

Certificate of Deposit – \$234,115.62

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$8,653.70

Student Council (Fund 72) – \$1,965.31

The following bills were approved:

GENERAL FUND: BMO MASTERCARD,(PCARD),6,168.28 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),252.33 CITY OF BIG STONE CITY, (UTILITIES),1,670.58 DAKOTA ASSEMBLIES,(LYCEUM),425.00 FOLK, CHRISTOPHER ,(REIMBURSEMENT),117.36 GRANT COUNTY REVIEW,(ADVERTISING),176.87 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),2,364.92 ORTONVILLE INDEPENDENT AND NORTHERN STAR,(ADVERTISING),47.25 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),34,087.98 ROE, KRISTIN ,(REIMBURSEMENT),168.72 RONGLIEN EXCAVATING INC,(MAINTENANCE),492.50 US FOODS,(FOOD PURCHASES, CUSTODIAL),374.37

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),387.74

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),975.00 BMO MASTERCARD,(PCARD),114.04 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),10,565.65

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),1,022.86 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),1,254.14 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),242.55 MUENCHOW, KIMBERLY ,(REIMBURSEMENT),23.43 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),337.30 US FOODS,(FOOD PURCHASES, CUSTODIAL),674.43

PRESCHOOL/LEARNING CENTER/OST FUND: BMO MASTERCARD,(PCARD),1,076.16 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),102.51 CITY OF BIG STONE CITY, (UTILITIES),252.16 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),95.50 FREVERT, SARAH ,(REIMBURSEMENT),30.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),103.15 RONGLIEN EXCAVATING INC,(MAINTENANCE),557.50 US FOODS,(FOOD PURCHASES, CUSTODIAL),390.35

Action Items

Motion by VanLith, seconded by Westermeyer, to approve the **Consent Agenda**. 4 votes yes. Motion Carried.

- Approval of minutes from previous school board meeting(s); March 21, 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 the 2023-2024 School Calendar
- Approval of the 2024-2025 School Calendar
- Approval of the amendment to the Northern Plains Insurance Pool Joint Powers Agreement.

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

There were discussions on the following items:

- School dismissal days in 2022-2023SY
- Two year reorganization
- Next school board meeting(s): May 15, 2023 (regular meeting) at 6:00pm in the board room/CEO office.

6:50 PM, motion by VanLith, seconded by Chrzanowski, to enter into executive to discuss CEO/Business Manager negotiations in accordance to SDCL 1-25-2(4). 4 votes yes. Motion Carried.

7:15 PM, President Henrich declared out of executive session with the following motion;
Motion by VanLith, seconded by Chrzanowski, to approve the CEO/Business Manager negotiations for 2023-2024 and 2024-2025. 4 votes yes. Motion Carried.

7:16 PM, motion by Westermeyer, seconded by Chrzanowski, to enter into executive to discuss Principal negotiations in accordance to SDCL 1-25-2(4). 4 votes yes. Motion Carried.

7:26 PM, President Henrich declared out of executive session with the following motion;
Motion by Chrzanowski, seconded by VanLith, to approve the Principal negotiations for 2023-2024 and 2024-2025. 4 votes yes. Motion Carried.

Motion by VanLith, seconded by Westermeyer, to adjourn the meeting at 7:26 PM. 4 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication

Recommended

STUDENT REGISTERED SEX OFFENDERS

The District is committed to the safety of students, employees and other persons on school property. In order to effect this commitment, the following policy is adopted.

If a student enrolled in the District is registered as a sex offender under SDCL 22-24B-2, the student, if age 18 or older, or the parent(s)/guardian(s) of a student age 17 or younger, shall inform the Superintendent/CEO or Building Principal of the student being registered as a sex offender. The Superintendent/CEO or designee will arrange a meeting for the student to include the student, the student's parent(s) or guardian(s) if the student is age 17 or younger, school resource officer, District administrators and guidance counselors, to determine the student's background, conditions of parole, the safety risk posed by the student, and any other relevant factors affecting the student and the safety of other District students. The student's parole or probation/court services officer will be invited to attend the meeting. If the student is age 18 or older, the student may invite, but is not required to invite, the student's parent(s)/guardian(s).

Students who are registered sex offenders shall not be denied the opportunity to receive a free education from the school district solely on the basis of being a registered sex offender. The school district may consider a student's status as a registered sex offender in determining the student's educational placement and program. The Superintendent/CEO or designee may establish restrictions for the student registered sex offender, which may include, but is not limited to, the following:

No attendance at a building where there are daycare centers or younger students, and/or which are located near a private daycare, and/or buildings attended by the offender's adjudicated victim or a victim's sibling, and/or any other location that would violate the offender's parole or probation conditions; and/or

A behavior contract with school officials, signed by the student if at least age 18 or by the student and parent(s)/guardian(s) if the student is age 17 or younger, which may include a prohibition on leaving campus during the school day; and/or

Require periodic meetings with the school counselor and/or school resource officer; and/or

Attendance in an alternative educational program or instruction through remote or distance learning.

If a student subject to this policy is a student with disabilities and/or who is eligible for special education and related services, the student's educational services placement and program will be provided in accordance with federal and state law.

Under no circumstances is any student registered sex offender permitted to loiter on District property in violation of SDCL 22-24B-22(2) and 24.

If the student registered sex offender violates any of the restrictions or conditions established by the District under this policy, or otherwise poses a risk to any student in the opinion of the Superintendent/CEO or designee, the Superintendent/CEO or designee may

take immediate action to address the situation for the safety of other students or District employees.

The student, if at least age 18, or the parent(s)/guardian(s) of a student age 17 or younger, may appeal the placement and program provided to the student pursuant to this policy. If the placement and program was determined by the Superintendent/CEO's designee, the appeal shall be to the Superintendent/CEO. A decision by the Superintendent/CEO may be appealed to the School Board. A written appeal must be submitted within ten (10) school days of the designee's or Superintendent's decision.

Legal References:

SD Constitution Article 8 §1
SDCL 13-27-1
SDCL 22-24B

Responsibility for school attendance
Sex offender registry

1st Reading-~~April~~^{May} 2023
2nd Reading-
Date Adopted-
Last Revised-



STUDENT REGISTERED SEX OFFENDERS

The District is committed to the safety of students, employees and other persons on school property. In order to effect this commitment, the following policy provisions are adopted:

STUDENT (REGISTERED) SEX OFFENDERS ON SCHOOL PROPERTY

A student who is enrolled in the school system and is a registered sex offender, is forbidden (1) to be present on any property owed or operated by the District, including school buildings, athletic fields or facilities, parking lots, buses, vehicles or other property, and (2) to attend school-sponsored or school-related activities, except to the extent the student is permitted to be on school property to receive educational services.

A student required to be a registered sex offender, who is receiving educational services on school property must comply with the requirements to be supervised by school personnel at all times.

EDUCATIONAL SERVICES FOR STUDENT (REGISTERED) SEX OFFENDERS

1. If permitted by the Board, a student, subject to the previous section, may be present on school property subject to any conditions and restrictions imposed by the Board.
2. The Board will hold a hearing to determine whether to expel or provide the student with educational services.
3. Prior to expelling a student, the Board will consider whether there is an alternative program offered by the District that may provide educational services to the student.
4. If the Board determines that the student will be provided educational services on school property, the student must be under the supervision of school personnel at all times.
5. If a student subject to this policy violates the conditions and restrictions placed upon the student by the Board, school administrators and the Board will follow established student discipline procedures and impose an appropriate disciplinary measure, up to and including expulsion.
6. If a student subject to this policy is one with disabilities, educational services will be provided in accordance with federal and state law.

Legal References:

SD Constitution Article 8 §1 Uniform system of free public schools
SDCL 13-27-1 Responsibility for school attendance
SDCL 22-24B Sex offender registry

1st Reading-6/21/2016
2nd Reading-7/19/2016
Date Adopted-7/19/2016
Last Revised-