

# BIG STONE CITY SCHOOL DISTRICT 25-1

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

## SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

October 21<sup>st</sup> 2019 at 6:30 PM

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

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

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

1. **Call to order in Board Room and Establish Quorum.** Time: \_\_\_\_\_
2. **Roll Call** \_\_\_\_Wiik \_\_\_\_Westermeyer \_\_\_\_VanLith \_\_\_\_Rabe \_\_\_\_Henrich \_\_\_\_
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
5. **Community Input Session (5-minute maximum)**
6. **Communication Items**
  - a. Board Communication
    1. Sue Westermeyer present on board training, located in Wilmot
    2. Appointment of a board member to the ASBSD’s Delegate Assembly
      - a. Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
  - b. Principal Report – Good news items from the classroom and alternative learning options
  - c. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions on the reports below.
    1. Revenue/Expenditure Summary Reports
    2. BSCS Board Report – Detail, Bills and BMO Pcard
      - a. Some invoices to highlight; Kibble \$735.72 for lawn mower maintenance, reimbursements to staff for a DOE sponsored (state reimburse school) child trauma training, mentor program reimbursements (state funded), SPED IEP workshop reimbursement for mileage, Superior Hood \$698.88 kitchen hood cleaning (approx. every 5 years), Tracy Kurtz \$225 CPR training for the LLC staff. There is a lot of professional development and further training being done with our staff.
    3. Payroll Register – Unitemized Report (current month)
    4. Balance Sheet
    5. Check Reconciliation Report
    6. Manual Journal Entry Board Report

7. The Point of Dispensing Plan performed by our local emergency personnel went great on October 8<sup>th</sup>. Thirty students were administered flu vaccinations in the school. The authorities mentioned how well the exercise went and thanked us for the use of our school.
8. Process of using available capital outlay funds for one valid equipment purchase due to decreased funding of the annual SRSA REAP G5 Technology Grant. This process will eliminate the possibility of overspending the tech grant award. The amount is \$2,149.
9. New health insurance procedure for paying for retiree portion of health care insurance.
10. Other topics: Verification of Annual Financial Report ending June 30, 2019; the Char and Elmer Athey Family Benefit October 12, 2019 recap; DOE approval of the BSCS district meeting accountability for teacher compensation for 2019FY; DOE approval of the BSCS district being in compliance with the allowable general fund cash balance percentage.

**7. Consent Agenda Action Items                      Motion: \_\_\_\_\_                      MC: \_\_ (\_\_\_\_-\_\_\_\_)**

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard.
  1. Approval and/or corrections of the minutes from previous meeting(s); September 16 2019 board minutes
  2. Approval and/or corrections of the school district's financial report(s)
  3. Approval of the bills, including BMO Mastercard purchases
  4. Approval of the Disclosure of Conflict of Interest, per Policy AH
  5. Approval of the Special Education Student Acknowledgement and Tuition Agreement for Ortonville.
    - a. Like previous years, these forms are a requirement for MN special education students. These are our Big Stone City school district resident students who are on IEPs. These forms are acknowledging that our district is financially responsible for the special education costs associated with these students. The BSCS district monitors these students, along with Ortonville personnel. The administration recommends approval as presented.
  6. Approval of the following South Dakota Open Enrollment Applications; #052, #053, #054, #055, and #056
    - a. Students who live in the Milbank school district who are open enrolling into Big Stone City School District. A student who lives in the Big Stone City school district and attending another Minnesota school district. The administration recommends approval as presented.

8. **Discussion** (Items listed below for discussion may be acted upon by the school board)
- a. First reading of the policy KJ Posting of National Motto
    - i. This policy was created due to last year's legislation which mandated each school district shall display the national motto in a prominent location and the sign should be at least 12" X 12".
  - b. Next school board meeting: Based on reorg meeting, Third Monday of the month: November 18 2019 (regular meeting) at 6:30pm in the CEO/Business Manager Office/Board Room.

Training for school board members; approximately 30 minutes

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



## Delegate Appointment

### Overview:

Every school board that is a member in good standing – with its dues paid for the current year – with ASBSD may appoint one of its sitting board members to act as the district’s official delegate for the annual Delegate Assembly, which sets the legislative direction for the Association for the upcoming legislative session.

*Please note: this form no longer requires certification, simply the name and information of appointed delegate.*

### School District:

\_\_\_\_\_

### Appointed Delegate:

Name: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-mail address: \_\_\_\_\_

Return this form to:

Director of Communications Tyler Pickner  
Via email at [tpickner@asbsd.org](mailto:tpickner@asbsd.org)  
or via fax at 605.773.2501

Revenue	Monthly Activity	Balance @ EOM
Fund 10 GENERAL FUND		
1110 AD VALOREM TAXES	5,424.09	18,268.43
1120 PRIOR YEARS' AD VALOREM TAXES	0.00	772.17
1140 UTILITY TAX	8,089.43	16,017.98
1190 PENALTIES AND INTEREST ON TAX	60.02	292.35
1313 TUITION OTHER LEAS OUT STATE	0.00	0.00
1510 INTEREST EARNED	1,450.16	1,617.11
1791 YEARBOOK SALES	15.00	140.00
1910 RENTALS	0.00	0.00
1920 CONTRIBUTIONS AND DONATIONS	1,000.00	1,000.00
1973 MEDICAID INDIRECT ADM SERVICES	0.00	369.73
1990 OTHER	113.80	113.80
2110 COUNTY APPORTIONMENT	12.05	1,911.55
2200 REVENUE IN LIEU OF TAXES	0.00	106.38
3111 STATE AID	18,591.00	55,773.00
3112 STATE APPORTIONMENT	0.00	0.00
3114 BANK FRANCHISE TAX	0.00	0.00
3125 MENTOR TEACHERS	0.00	0.00
4151 OTHER STATE REV.	0.00	196.90
4153 TITLE IV REAP FLEX	0.00	0.00
4158 TITLE I PART A (84.010)	0.00	0.00
4159 TITLE II PART A REAP (84.367A)	0.00	0.00
4200 REVENUE IN LIEU OF TAXES	0.00	102.43
5110 OPERATING TRANSFERS IN	0.00	0.00
10 GENERAL FUND	<u>34,755.55</u>	<u>96,681.83</u>
Fund 21 CAPITAL OUTLAY FUND		
1110 AD VALOREM TAXES	1,024.09	3,369.78
1120 PRIOR YEARS' AD VALOREM TAXES	0.00	179.42
1190 PENALTIES AND INTEREST ON TAX	13.37	55.54
5110 OPERATING TRANSFERS IN	0.00	0.00
21 CAPITAL OUTLAY FUND	<u>1,037.46</u>	<u>3,604.74</u>
Fund 22 SPECIAL EDUCATION FUND		
1110 AD VALOREM TAXES	900.71	2,961.92
1120 PRIOR YEARS' AD VALOREM TAXES	0.00	178.96
1190 PENALTIES AND INTEREST ON TAX	11.76	61.31
1313 TUITION OTHER LEAS OUT STATE	0.00	0.00
1973 MEDICAID INDIRECT ADM SERVICES	0.00	21.00
4175 IDEA PART B 611 (CFDA 84.027)	0.00	0.00
5110 OPERATING TRANSFERS IN	0.00	0.00
22 SPECIAL EDUCATION FUND	<u>912.47</u>	<u>3,223.19</u>
Fund 24 PENSION FUND		
1110 AD VALOREM TAXES	0.00	25.57
5110 OPERATING TRANSFERS IN	0.00	0.00
24 PENSION FUND	<u>0.00</u>	<u>25.57</u>
Fund 51 FOOD SERVICE FUND		
1610 SALES TO PUPILS	2,669.70	4,835.93
1620 SALES TO ADULTS	372.00	1,049.00

**BSCS Revenue Summary**

Regular; Processing Month 09/2019; Fund Number 10, 21, 22, 24, 51, 53

Revenue		Monthly Activity	Balance @ EOM
1990	OTHER	793.67	1,578.26
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	0.00	3,229.55
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>3,835.37</u>	<u>10,692.74</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	1,160.00	1,450.00
1981	DAY CARE CENTER SERVICES	13,513.15	33,174.70
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,928.85	12,674.85
1990	OTHER	0.00	1,513.88
4810	FEDERAL REIMBURSEMENT	1,277.39	2,471.78
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>17,879.39</u>	<u>51,285.21</u>
Grand Total:		<u>58,420.24</u>	<u>165,513.28</u>

## BSCS Expenditure Summary

10/14/2019 03:07 PM

Regular; Processing Month 09/2019; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 79,710.91	\$ 181,257.43
21	CAPITAL OUTLAY FUND	\$ 79,283.05	\$ 87,675.52
22	SPECIAL EDUCATION FUND	\$ 8,798.94	\$ 8,961.82
24	PENSION FUND	\$ 475.00	\$ 1,425.00
51	FOOD SERVICE FUND	\$ 7,670.18	\$ 14,443.43
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 25,412.21	\$ 65,301.33
<b>Grand Total:</b>		<b>\$ 201,350.29</b>	<b>\$ 359,064.53</b>

<b>Per Bank Statement</b>		<b>Ending- September 30, 2019</b>	
MAIN Account		\$	139,277.04
CD First State Bank; 1.9%; Maturity 3/10/2022		\$	296,011.76
(11) ADV PYMT & (71) FLEX Account		\$	9,129.81
(72) STUDENT COUNCIL Account		\$	1,280.10

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

OCT 2019 ADVANCE PAYMENT FUND

10/11/2019

(SCHOOL CHECKING FUND)

55.00 CK# 4496 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

612.00 CK# 4492 BONANZA SERV AGREEMENT

(SCHOOL CHECKING FUND)

21.20 CK# 4493 SD DMV NEW BUS PLATES REGIST

(SCHOOL CHECKING FUND)

5.35 POSTAGE

(SCHOOL CHECKING FUND)

55.00 CK# 4491 FRANK BOOTS LAWN CARE

(SCHOOL CHECKING FUND)

55.00 CK# 4495 FRANK BOOTS LAWN CARE

Vendor Name ADVANCE PAYMENT FUND

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803.55

REGION ASSOCIATED SCHOOL BOARDS OF SOUTH

10/01/2019

MEETING DAKOTA

(MEMBERSHIP DUES)

20.00 BOARD MEMBER TRAINING MEETING

Vendor Name ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA

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20.00

19-Oct-0001 BMO MASTERCARD

10/21/2019

(PCARD)

96.27 PCARDC RUNNINGS CUSTODIAL

(PCARD)

77.55 PCARD6 MACDADDYS FUEL

(PCARD)

117.00 PCARDC Ortonville Ind HIRE ADS

(PCARD)

735.72 PCARDC KIBBLE LAWN MOWER MAINT

(PCARD)

365.37 PCARDC ELEM TITLE I SCHOLASTIC

(PCARD)

40.00 PCARD5 MACDADDYS FUEL

(PCARD)

71.55 PCARD5 MACDADDYS FUEL

(PCARD)

70.02 PCARD5 CASEYS FUEL

(PCARD)

48.60 PCARD5 MACDADDYS FUEL

(PCARD)

46.00 PCARD6 MACDADDYS FUEL

(PCARD)

22.12 PCARD6 MACDADDYS FUEL

(PCARD)

69.00 PCARD6 MACDADDYS FUEL

(PCARD)

332.25 PCARDC USPS OFFICE ENVELOPES

(PCARD)

11.96 PCARDC Sarlettes Music UKE TUNER

(PCARD)

77.30 PCARDC TRISTATEWATER WATER SERVICE

(PCARD)

61.53 PCARD5 MACDADDYS FUEL

(PCARD)

195.00 PCARDC RURAL SOLUTIONS G5 ACCESS PT

(PCARD)

207.30 PCARDC CINTAS CUSTODIAL SERVICE

(PCARD)

162.14 PCARDC Lifetouch YEARBOOKS

(PCARD)

280.00 PCARDC RURAL SOLUTIONS G5 HDD SERVER

(PCARD)

2,475.00 PCARDC RURAL SOLUTIONS TECH SERVICE

(PCARD)

6.79 PCARDC AMAZON TITLE I

(PCARD)

222.00 PCARDC Mid-American Research CUSTODIAL

(PCARD)

58.24 PCARDC Really Great Reading TITLE I

(PCARD)

29.00 PCARDC Sarlettes Music BLACK UKULELE W C



Invoice Number	Vendor Name	Invoice Date	Description	Amount Detail Description
(PCARD)		450.00	PCARDC DAKOTA ASSEMBLY SCHOOL ASSEMBLY	
(PCARD)		61.60	PCARDC TRISTATEWATER WATER SERVICE	
(PCARD)		49.00	PCARDC AMAZON OFFICE	
(PCARD)		69.12	PCARDC AMAZON CUSTODIAL	
(PCARD)		417.06	PCARDC Waste Mgmt GARBAGE	
(PCARD)		519.00	PCARDC ELEM SCHOLASTIC	
(PCARD)		93.39	PCARDC Scholastic MS SCHOLASTIC	
(PCARD)		83.47	PCARDC Sarlettes Music MUSIC	
(PCARD)		32.69	PCARDC AMAZON OFFICE	
(PCARD)		50.87	PCARDC Sarlettes Music MUSIC	
(PCARD)		275.00	PCARDH 2019 Systems Change PROF DEV	
(PCARD)		36.00	PCARD1 MACDADDYS FUEL	
(PCARD)		18.00	PCARD2 Dollar General OFFICE MEDICATION	
Vendor Name	BMO MASTERCARD			8,032.91
10/2/19 STMT	CASH-WA DISTRIBUTING	10/14/2019	(FOOD/CUSTODIAL SUPPLIES)	216.85 FFVP
			(FOOD/CUSTODIAL SUPPLIES)	96.10 CUSTODIAL SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING			312.95
OCT 2019	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	10/01/2019	(DUES & SERVICES)	140.00 CONTRIBUTE TO LEGAL ANNUAL MEETING
Vendor Name	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP			140.00
UTILITIES1-0106	CITY OF BIG STONE CITY	10/11/2019	(UTILITIES - 1952 BUILDING)	144.35 ELECTRIC
			(UTILITIES - 1952 BUILDING)	70.49 WATER & SEWER CHARGES
UTILITIES2-0106	CITY OF BIG STONE CITY	10/11/2019	(UTILITIES)	346.52 ELECTRIC
			(UTILITIES)	225.05 WATER & SEWER CHARGES
UTILITIES3-0106	CITY OF BIG STONE CITY	10/11/2019	(UTILITIES - GYM)	417.96 ELECTRIC
			(UTILITIES - GYM)	73.22 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY			1,277.59
15044	CONROY ELECTRIC INC	10/01/2019	(MAINTENANCE & SUPPLIES)	160.06 REPLACE ELEM BOYS BATHROOM EXHAUST FAN
Vendor Name	CONROY ELECTRIC INC			160.06

10/15/2019 01:50 PM

Unposted; Batch Description OCTOBER 21 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

OCT 2019 CONF CRONEN, JENNIFER

10/08/2019

(REIMBURSEMENT)

40.00 CHILD TRAUMA TRAINING DOE MEALS

(REIMBURSEMENT)

126.84 CHILD TRAUMA TRAINING DOE MILEAGE

Vendor Name CRONEN, JENNIFER

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166.84

OCT 2019 FOLK, CHRISTOPHER

10/01/2019

(REIMBURSEMENT)

47.88 FALL 2019 SDASBO CONF MILEAGE

Vendor Name FOLK, CHRISTOPHER

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47.88

OCT 2019 FOOD SERVICE FUND

10/14/2019

(SCHOOL FOOD SERVICE FUND)

364.91 OST SNACK - SEPT 2019

Vendor Name FOOD SERVICE FUND

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364.91

201537604 GRANT COUNTY REVIEW

10/01/2019

(ADVERTISING)

71.86 9/16/19 SCHOOL BOARD PROCEEDINGS

Vendor Name GRANT COUNTY REVIEW

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71.86

OCT 2019 HAGGERTY, SHELLEY

10/01/2019

(REIMBURSEMENT)

49.50 PRINCIPAL MEETING MILEAGE

OCT 2019 2 HAGGERTY, SHELLEY

10/08/2019

(REIMBURSEMENT)

49.50 OCT 2019 NE AREA PRINCIPAL MEETING MILEA

OCT 2019 3 HAGGERTY, SHELLEY

10/08/2019

(REIMBURSEMENT)

237.60 SYSTEMS CHANGE CONF MILEAGE

OCT 2019 CONF HAGGERTY, SHELLEY

10/08/2019

(REIMBURSEMENT)

40.00 CHILD TRAUMA TRAINING DOE MEALS

Vendor Name HAGGERTY, SHELLEY

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376.60

OCT 2019 JULIUS, ERIN

10/01/2019

(REIMBURSEMENT)

160.00 AC UNIT 12000 BTU

Vendor Name JULIUS, ERIN

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160.00

OCT 2019-0001 NORTHWESTERN ENERGY

10/11/2019

(UTILITIES - NATGAS)

37.85 HEAT - NAT GAS

Vendor Name NORTHWESTERN ENERGY

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37.85

PARADE 2019 ORTONVILLE PUBLIC SCHOOLS

10/11/2019

(TUITION, TRANSPORTATION, GENERAL)

43.83 BUS#20 ORTONVILLE HOMECOMING PARADE

(TUITION, TRANSPORTATION, GENERAL)

34.38 BUS#07 ORTONVILLE HOMECOMING PARADE

Invoice Number	Vendor Name	Invoice Date	Description	Amount	Detail Description
	ORTONVILLE PUBLIC SCHOOLS			78.21	
MENTOR OCT 2019	OSTLUND, LYNDA	10/01/2019			
(SUBSTITUTE)				124.40	MENTOR PROG KICK OFF MILEAGE AND MEALS
Vendor Name	OSTLUND, LYNDA			124.40	
AUG/SEPT 2019	PRAIRIE FIVE RIDES	10/08/2019			
(TRANSPORTATION)				207.00	207 RIDES FOR AUG/SEPT 2019
Vendor Name	PRAIRIE FIVE RIDES			207.00	
MENTOR OCT 2019	STEWART, DIANE	10/01/2019			
(REIMBURSEMENT)				166.32	MENTOR VISIT MILEAGE
OCT 2019	STEWART, DIANE	10/14/2019			
(REIMBURSEMENT)				32.26	MENTOR MENTEE VISITS MILEAGE
Vendor Name	STEWART, DIANE			198.58	
859985	TRI STATE PEST CONTROL	10/11/2019			
(PEST CONTROL)				70.00	FALL PEST CONTROL
Vendor Name	TRI STATE PEST CONTROL			70.00	
OCT 2019	WOLLSCHLAGER, STACY	10/01/2019			
(REIMBURSEMENT)				50.58	CAMPUS TRAINING MILEAGE
Vendor Name	WOLLSCHLAGER, STACY			50.58	
Fund Number	10			12,701.77	
Checking Account ID	1	Fund Number	21		CAPITAL OUTLAY FUND
19-Oct-0001	BMO MASTERCARD				10/21/2019
(PCARD)				272.09	PCARDC CBP METER READ
(PCARD)				152.28	PCARDC CBP LEASE PAYMENT
(PCARD)				123.25	PCARDC CENTURY BP METER READ
(PCARD)				152.28	PCARDC CENTURY BP LEASE PAYMENT
Vendor Name	BMO MASTERCARD			699.90	
Fund Number	21			699.90	
Checking Account ID	1	Fund Number	22		SPECIAL EDUCATION FUND
OCT 2019-0001	BIG STONE THERAPIES INC				10/11/2019
(THERAPY)				203.17	OT SERVICES

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	BIG STONE THERAPIES INC		<u>203.17</u>	
OCT 2019	MUSCH, SYLVIA	10/03/2019		
(REIMBURSEMENT)			124.43	SPED IEP WORKSHOP MILEAGE
Vendor Name	MUSCH, SYLVIA		<u>124.43</u>	
Fund Number	22		<u>327.60</u>	
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
OCT 2019	ANDERSON, SHELLY	10/14/2019		
(REIMBURSEMENT)			47.98	SCHOOL FOOD
Vendor Name	ANDERSON, SHELLY		<u>47.98</u>	
19-Oct-0001	BMO MASTERCARD	10/21/2019		
(PCARD)			698.88	PCARDC Superior Hood KITCHEN HOOD CLEANI
Vendor Name	BMO MASTERCARD		<u>698.88</u>	
10/2/19 STMT	CASH-WA DISTRIBUTING	10/14/2019		
(FOOD/CUSTODIAL SUPPLIES)			76.38	REPAIRS TO DISHWASHER
(FOOD/CUSTODIAL SUPPLIES)			3,382.71	SCHOOL FOOD
(FOOD/CUSTODIAL SUPPLIES)			96.51	KITCHEN SUPPLIES
10/2/19 STMT	CASH-WA DISTRIBUTING	10/14/2019		
LLLC			31.75	SCHOOL FOOD
(FOOD/CUSTODIAL SUPPLIES)				
Vendor Name	CASH-WA DISTRIBUTING		<u>3,587.35</u>	
9/30/19 STMT	US FOODS	10/11/2019		
(FOOD PURCHASES)			920.23	SCHOOL FOOD
Vendor Name	US FOODS		<u>920.23</u>	
Fund Number	51		<u>5,254.44</u>	
Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
OCT 2019	ADVANCE PAYMENT FUND	10/11/2019		
(SCHOOL CHECKING FUND)			10.65	CK# 4490 NORTHWESTERN ENERGY LLLC NAT GA
Vendor Name	ADVANCE PAYMENT FUND		<u>10.65</u>	
OCT 2019	ARONO, YAMI	10/01/2019		
(SUBSTITUTE)			75.00	OST HELP
Vendor Name	ARONO, YAMI			

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			75.00	
19-Oct-0001	BMO MASTERCARD	10/21/2019		
(PCARD)			321.18	PCARDC PREK SCHOLASTIC
(PCARD)			39.23	PCARDC Midco LLLC TELEPHONE
(PCARD)			455.58	PCARDC HARTMANS CACFP
(PCARD)			564.07	PCARDC HARTMANS CACFP
(PCARD)			24.00	PCARD3 Dollar General LLLC SUPPLIES
(PCARD)			23.13	PCARD3 Dollar General CACFP LLLC
(PCARD)			21.35	PCARD3 Caseys LLLC PD CPR TRAINING
(PCARD)			50.79	PCARD3 AMAZON PREK WATER CUPS
(PCARD)			58.43	PCARD3 WALMART CACFP LLLC
(PCARD)			243.49	PCARD3 WALMART CACFP LLLC
Vendor Name	BMO MASTERCARD		1,801.25	
10/2/19 STMT	CASH-WA DISTRIBUTING	10/14/2019		
(FOOD/CUSTODIAL SUPPLIES)			58.47	CACFP LLLC SUPPLIES
10/2/19 STMT	CASH-WA DISTRIBUTING	10/14/2019		
LLLC				
(FOOD/CUSTODIAL SUPPLIES)			654.95	CACFP LLLC
Vendor Name	CASH-WA DISTRIBUTING		713.42	
UTILITIES -0003	CITY OF BIG STONE CITY	10/11/2019		
(UTILITIES)			190.43	SEPT 2019 ELECTRICAL
(UTILITIES)			85.76	SEPT 2019 WATER SEWER
Vendor Name	CITY OF BIG STONE CITY		276.19	
OCT 2019	KURTZ, TRACY	10/01/2019		
(CPR INSTRUCTOR)			225.00	FIRST AID, CPR, AED TRAINING; 3 STAFF
Vendor Name	KURTZ, TRACY		225.00	
OCT 2019	LESTER, ANNE	10/01/2019		
(REIMBURSEMENT)			20.00	MONTHLY LLLC JETPACK INTERNET
(REIMBURSEMENT)			43.00	ONE TIME ACTIVATION FEE
(REIMBURSEMENT)			16.13	PARTIAL MONTH LLLC JETPACK INTERNET
OCT 2019 2	LESTER, ANNE	10/14/2019		
(REIMBURSEMENT)			22.97	LLLC JETPACK INTERNET SERVICE
Vendor Name	LESTER, ANNE		102.10	
OCT 2019 L-	NORTHWESTERN ENERGY	10/11/2019		

Invoice Number    Vendor Name

Invoice Date

Description

Amount Detail Description

0001

(UTILITIES - NATGAS)

10.65 HEAT - NAT GAS

Vendor Name    NORTHWESTERN ENERGY

10.65

AUG 2019 OST    PRAIRIE FIVE RIDES

10/01/2019

(TRANSPORTATION)

102.00 102 RIDES PROVIDED TO OST IN AUG 2019

Vendor Name    PRAIRIE FIVE RIDES

102.00

OCT 2019-0001    ST. CHARLES CHURCH

10/11/2019

(RENT PAYMENT)

200.00 PD OCT FOR NOV 1 2019 RENT

Vendor Name    ST. CHARLES CHURCH

200.00

Fund Number    53

3,516.26

Checking Account ID    1

22,499.97

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
<b>Checking Account ID: 1</b>												
ADELAMY	ADELMAN, AMY											
												1,133.55
	GROSS:	1,292.04	1,292.04	0.00	1,292.04	1,292.04	1,972.11	1,972.11	1,972.11	1,853.78		
1,972.11	EMPLOYEE:	(30.87)	(28.78)	0.00	(80.11)	(18.73)	(118.33)				(561.74)	0.00
	EMPLOYER:				80.11	18.73	118.33	0.00	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY											
												1,114.18
	GROSS:	1,533.46	0.00	0.00	1,533.46	1,533.46	2,206.11	2,206.11	2,206.11	2,073.74		
2,206.11	EMPLOYEE:	(107.79)	0.00	0.00	(95.07)	(22.24)	(132.37)				(734.46)	0.00
	EMPLOYER:				95.07	22.24	132.37	0.00	0.00	0.00	476.20	0.00
BARNKAY	BARNICK, KAY											
												1,811.49
	GROSS:	2,178.45	2,178.45	0.00	2,178.45	2,178.45	2,317.50	2,317.50	2,317.50	2,178.45		
2,317.50	EMPLOYEE:	(84.51)	(57.70)	0.00	(135.06)	(31.59)	(139.05)				(58.10)	0.00
	EMPLOYER:				135.06	31.59	139.05	0.00	0.00	0.00	1.20	0.00
BERDRAC	BERDAN, RACHEL											
												2,328.44
	GROSS:	2,850.35	2,850.35	0.00	2,850.35	2,850.35	3,032.29	3,032.29	3,032.29	2,850.35		
3,032.29	EMPLOYEE:	(191.71)	(112.15)	0.00	(176.72)	(41.33)	(181.94)				0.00	0.00
	EMPLOYER:				176.72	41.33	181.94	0.00	0.00	0.00	1.20	0.00
BOOGCHE	BOOGAARD, CHERYL											
												714.82
	GROSS:	774.03	774.03	0.00	774.03	774.03	823.44	823.44	823.44	774.03		
823.44	EMPLOYEE:	0.00	0.00	0.00	(47.99)	(11.22)	(49.41)				0.00	0.00
	EMPLOYER:				47.99	11.22	49.41	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
												406.34
	GROSS:	440.00	440.00	0.00	440.00	440.00	0.00	440.00	440.00	440.00		
440.00	EMPLOYEE:	0.00	0.00	0.00	(27.28)	(6.38)	0.00				0.00	0.00
	EMPLOYER:				27.28	6.38	0.00	0.00	0.00	0.00	475.00	0.00
COOPKER	COOPER, KERSTIN											
												1,046.49
	GROSS:	1,235.00	0.00	0.00	1,235.00	1,235.00	0.00	1,235.00	1,235.00	1,235.00		
1,235.00	EMPLOYEE:	(94.03)	0.00	0.00	(76.57)	(17.91)	0.00				0.00	0.00
	EMPLOYER:				76.57	17.91	0.00	0.00	0.00	0.00	0.00	0.00
COOPNIC	COOPER, NICHOLE M											
												2,441.17
	GROSS:	2,903.08	0.00	0.00	2,903.08	2,903.08	3,185.19	3,185.19	3,185.19	2,994.08		
3,185.19	EMPLOYEE:	(156.98)	0.00	0.00	(179.99)	(42.09)	(191.11)				(173.85)	0.00
	EMPLOYER:				179.99	42.09	191.11	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
												2,334.23
	GROSS:	2,965.36	2,965.36	0.00	2,965.36	2,965.36	3,313.19	3,313.19	3,313.19	3,114.40		
3,313.19	EMPLOYEE:	(205.51)	(118.30)	0.00	(183.85)	(43.00)	(198.79)				(229.51)	0.00
	EMPLOYER:				183.85	43.00	198.79	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,503.61
	GROSS:	5,427.29	0.00	0.00	5,761.29	5,761.29	6,235.42	5,901.42	5,901.42	5,527.29		
6,235.42	EMPLOYEE:	(332.94)	0.00	0.00	(357.20)	(83.54)	(624.13)				(334.00)	0.00
	EMPLOYER:				357.20	83.54	574.13	0.00	0.00	0.00	5.05	0.00
FREVSAR	FREVERT, SARAH											
												350.93
	GROSS:	380.00	380.00	0.00	380.00	380.00	0.00	380.00	380.00	380.00		
380.00	EMPLOYEE:	0.00	0.00	0.00	(23.56)	(5.51)	0.00				0.00	0.00
	EMPLOYER:				23.56	5.51	0.00	0.00	0.00	0.00	0.00	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,768.01
	GROSS:	4,614.46	0.00	0.00	4,614.46	4,614.46	5,300.00	5,300.00	5,300.00	4,982.00		
5,300.00	EMPLOYEE:	(446.39)	0.00	0.00	(286.10)	(66.91)	(318.00)				(414.59)	0.00
	EMPLOYER:				286.10	66.91	318.00	0.00	0.00	0.00	476.20	0.00





Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing  
Month 10/2019

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
OSTLLYN	OSTLUND, LYNDA											
												1,114.93
	GROSS:	1,213.88	1,213.88	0.00	1,213.88	1,213.88	1,291.36	1,291.36	1,291.36	1,213.88		
1,291.36	EMPLOYEE:	0.00	(6.09)	0.00	(75.26)	(17.60)	(77.48)				0.00	0.00
	EMPLOYER:				75.26	17.60	77.48	0.00	0.00	0.00	1.20	0.00
RABEAND	RABE, ANDRIA											
												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
RABIKRI	RABINE, KRISTINA E											
												2,872.71
	GROSS:	3,507.83	0.00	0.00	3,507.83	3,507.83	3,731.73	3,731.73	3,731.73	3,507.83		
3,731.73	EMPLOYEE:	(366.77)	0.00	0.00	(217.49)	(50.86)	(223.90)				0.00	0.00
	EMPLOYER:				217.49	50.86	223.90	0.00	0.00	0.00	1.20	0.00
RADEKEN	RADEMACHER, KENDRA											
												2,366.63
	GROSS:	2,914.59	2,914.59	0.00	2,914.59	2,914.59	3,100.63	3,100.63	3,100.63	2,914.59		
3,100.63	EMPLOYEE:	(199.42)	(115.58)	0.00	(180.70)	(42.26)	(186.04)				(10.00)	0.00
	EMPLOYER:				180.70	42.26	186.04	0.00	0.00	0.00	1.20	0.00
RAFEAMY	RAFETTY, AMY											
												1,101.07
	GROSS:	1,226.70	1,226.70	0.00	1,226.70	1,226.70	1,305.00	1,305.00	1,305.00	1,226.70		
1,305.00	EMPLOYEE:	0.00	(6.78)	0.00	(76.06)	(17.79)	(78.30)				(25.00)	0.00
	EMPLOYER:				76.06	17.79	78.30	0.00	0.00	0.00	1.20	0.00
ROBEAUT	ROBERTS, AUTUMN											
												1,192.87
	GROSS:	1,504.00	1,504.00	0.00	1,504.00	1,504.00	1,600.00	1,600.00	1,600.00	1,504.00		
1,600.00	EMPLOYEE:	(126.31)	(69.76)	0.00	(93.25)	(21.81)	(96.00)				0.00	0.00
	EMPLOYER:				93.25	21.81	96.00	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,516.94
	GROSS:	3,101.67	3,101.67	0.00	3,101.67	3,101.67	3,716.10	3,716.10	3,716.10	3,493.13		
3,716.10	EMPLOYEE:	(221.87)	(125.59)	0.00	(192.30)	(44.97)	(222.97)				(391.46)	0.00
	EMPLOYER:				192.30	44.97	222.97	0.00	0.00	0.00	476.20	0.00
SCHLKAS	SCHLUETER, KASI											
												1,249.37
	GROSS:	1,487.50	0.00	0.00	1,487.50	1,487.50	0.00	1,487.50	1,487.50	1,487.50		
1,487.50	EMPLOYEE:	(124.33)	0.00	0.00	(92.23)	(21.57)	0.00				0.00	0.00
	EMPLOYER:				92.23	21.57	0.00	0.00	0.00	0.00	0.00	0.00
STEWZIA	STEWART, DIANE											
												134.70
	GROSS:	200.00	0.00	0.00	200.00	200.00	0.00	200.00	200.00	200.00		
200.00	EMPLOYEE:	(50.00)	0.00	0.00	(12.40)	(2.90)	0.00				0.00	0.00
	EMPLOYER:				12.40	2.90	0.00	0.00	0.00	0.00	0.00	0.00
STOEASH	STOEL, ASHLEY											
												2,717.08
	GROSS:	3,381.29	3,381.29	0.00	3,381.29	3,381.29	3,616.62	3,616.62	3,616.62	3,399.62		
3,616.62	EMPLOYEE:	(267.59)	(137.95)	0.00	(209.64)	(49.03)	(217.00)				(18.33)	0.00
	EMPLOYER:				209.64	49.03	217.00	0.00	0.00	0.00	1.20	0.00
SWEZBEC	SWEZEY, BECKY											
												1,513.47
	GROSS:	1,718.44	0.00	0.00	1,718.44	1,718.44	0.00	1,718.44	1,718.44	1,718.44		
1,718.44	EMPLOYEE:	(73.51)	0.00	0.00	(106.54)	(24.92)	0.00				0.00	0.00
	EMPLOYER:				106.54	24.92	0.00	0.00	0.00	0.00	0.00	0.00
TAYLELI	TAYLOR, ELIZABETH											
												1,260.84
	GROSS:	1,469.92	0.00	0.00	1,469.92	1,469.92	1,563.75	1,563.75	1,563.75	1,469.92		
1,563.75	EMPLOYEE:	(48.66)	0.00	0.00	(91.14)	(21.31)	(93.83)				(47.97)	0.00
	EMPLOYER:				91.14	21.31	93.83	0.00	0.00	0.00	1.20	0.00

Payroll Register - Unitemized

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
TRAURUT	TRAUTNER, RUTH											
												1,763.92
	GROSS:	2,075.62	0.00	0.00	2,075.62	2,075.62	2,229.40	2,229.40	2,229.40	2,095.64		
2,229.40	EMPLOYEE:	(152.91)	0.00	0.00	(128.69)	(30.10)	(133.76)				(20.02)	0.00
	EMPLOYER:				128.69	30.10	133.76	0.00	0.00	0.00	1.20	0.00
VOELHET	VOELTZ, HETHER											
												2,368.10
	GROSS:	2,580.83	0.00	0.00	2,780.83	2,780.83	2,958.33	2,758.33	2,758.33	2,580.83		
2,958.33	EMPLOYEE:	0.00	0.00	0.00	(172.41)	(40.32)	(177.50)				(200.00)	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	5.05	0.00
WESTSUE	WESTERMEYER, SUE											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER											
												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
WOLLKEL	WOLLSCHLAGER, KELLY											
												888.86
	GROSS:	1,040.92	0.00	0.00	1,040.92	1,040.92	1,107.36	1,107.36	1,107.36	1,040.92		
1,107.36	EMPLOYEE:	(72.43)	0.00	0.00	(64.54)	(15.09)	(66.44)				0.00	0.00
	EMPLOYER:				64.54	15.09	66.44	0.00	0.00	0.00	1.20	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												1,655.01
	GROSS:	1,890.32	0.00	0.00	1,890.32	1,890.32	2,040.85	2,040.85	2,040.85	1,918.40		
2,040.85	EMPLOYEE:	(90.70)	0.00	0.00	(117.20)	(27.41)	(122.45)				(28.08)	0.00
	EMPLOYER:				117.20	27.41	122.45	0.00	0.00	0.00	1.20	0.00
<b>Subtotal:</b>					<b>Female: 38</b>	<b>Male: 4</b>	<b>Total: 42</b>		<b>Net:</b>		<b>65,192.26</b>	
	GROSS:	78,256.02	28,261.68	0.00	79,077.02	79,077.02	80,450.50	86,354.21	86,521.21	81,407.16		
87,055.21	EMPLOYEE:	(5,336.90)	(901.83)	0.00	(4,902.79)	(1,146.62)	(5,077.05)				(4,497.76)	0.00
	EMPLOYER:				4,902.79	1,146.62	5,027.05	0.00	0.00	0.00	3,135.95	0.00

Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 00	<b>GENERAL LONG-TERM LIABILITIES</b>			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	7,752.00	0.00	7,752.00
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,752.00)	0.00	(7,752.00)
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Balance Sheet**  
 Period Ending: September 2019  
 Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH	79,884.85	(46,379.69)	33,505.16
10 110	TAXES RECEIVABLE - CURRENT	56,649.17	(3,480.46)	53,168.71
10 112	TAXES RECEIVABLE - DELINQUENT	9.03	0.00	9.03
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 131	DUE FROM CAPITAL OUTLAY FUND	3,230.10	0.00	3,230.10
10 140	DUE FROM _____ GOVERNMENT	16,533.07	0.00	16,533.07
10 180	INVESTMENTS	297,413.96	1,424.33	298,838.29
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
Current Assets Subtotal:		457,713.18	(48,435.82)	409,277.36
<b>Total Assets and Deferred Outflows of Resources:</b>		457,713.18	(48,435.82)	409,277.36
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	974.59	0.00	974.59
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	109,835.90	(3,480.46)	106,355.44
Current Liabilities Subtotal:		110,226.11	(3,480.46)	106,745.65
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	343,494.07	(44,955.36)	298,538.71
Fund Balance Subtotal:		347,487.07	(44,955.36)	302,531.71
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		457,713.18	(48,435.82)	409,277.36

Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11	IMPREST FUND - ADV PYMT ACCT			
	<u>Current Assets</u>			
11 101	CASH	2,216.94	(473.29)	1,743.65
	Current Assets Subtotal:	<u>2,216.94</u>	<u>(473.29)</u>	<u>1,743.65</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>2,216.94</u>	<u>(473.29)</u>	<u>1,743.65</u>
	<u>Fund Balance</u>			
11 704 005	FUND BALANCE - UNDESIGNATED	2,216.94	(473.29)	1,743.65
	Fund Balance Subtotal:	<u>2,216.94</u>	<u>(473.29)</u>	<u>1,743.65</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>2,216.94</u>	<u>(473.29)</u>	<u>1,743.65</u>

**Balance Sheet**  
 Period Ending: September 2019  
 Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	153,398.72	(78,245.59)	75,153.13
21 110	TAXES RECEIVABLE - CURRENT	59,042.98	(978.58)	58,064.40
21 112	TAXES RECEIVABLE - DELINQUENT	350.50	0.00	350.50
	Current Assets Subtotal:	212,792.20	(79,224.17)	133,568.03
Total Assets and Deferred Outflows of Resources:		212,792.20	(79,224.17)	133,568.03
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	12,296.63	0.00	12,296.63
21 410	DUE TO GENERAL FUND	3,230.10	0.00	3,230.10
21 553	TAXES LEVIED FOR FUTURE PERIODS	68,715.46	(978.58)	67,736.88
	Current Liabilities Subtotal:	84,242.19	(978.58)	83,263.61
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	128,550.01	(78,245.59)	50,304.42
	Fund Balance Subtotal:	128,550.01	(78,245.59)	50,304.42
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		212,792.20	(79,224.17)	133,568.03

Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	38,136.09	(7,886.47)	30,249.62
22 110	TAXES RECEIVABLE - CURRENT	51,932.35	(860.68)	51,071.67
22 112	TAXES RECEIVABLE - DELINQUENT	512.49	0.00	512.49
	Current Assets Subtotal:	<u>90,580.93</u>	<u>(8,747.15)</u>	<u>81,833.78</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>90,580.93</u>	<u>(8,747.15)</u>	<u>81,833.78</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	1,635.33	0.00	1,635.33
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	18,580.55	(860.68)	17,719.87
22 553	TAXES LEVIED FOR FUTURE PERIODS	42,829.12	0.00	42,829.12
	Current Liabilities Subtotal:	<u>63,041.97</u>	<u>(860.68)</u>	<u>62,181.29</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	27,538.96	(7,886.47)	19,652.49
	Fund Balance Subtotal:	<u>27,538.96</u>	<u>(7,886.47)</u>	<u>19,652.49</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>90,580.93</u>	<u>(8,747.15)</u>	<u>81,833.78</u>

**Balance Sheet**  
 Period Ending: September 2019  
 Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 24 PENSION FUND</b>				
<u>Current Assets</u>				
24 101	CASH	17,532.45	(475.00)	17,057.45
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
	Current Assets Subtotal:	17,759.32	(475.00)	17,284.32
Total Assets and Deferred Outflows of Resources:		17,759.32	(475.00)	17,284.32
<u>Current Liabilities</u>				
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
	Current Liabilities Subtotal:	226.87	0.00	226.87
<u>Fund Balance</u>				
24 725	RESTRICTED FUND BALANCE - PENSION	17,532.45	(475.00)	17,057.45
	Fund Balance Subtotal:	17,532.45	(475.00)	17,057.45
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		17,759.32	(475.00)	17,284.32



Account Number	Description	Previous Balance	Current Month	Ending Balance
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH	84.15	(3,834.81)	(3,750.66)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	518.57	0.00	518.57
51 171	INVENTORY-STORES PURCH FOR RES	2,496.46	0.00	2,496.46
51 172	INVENTORY OF DONATED FOOD	15,794.82	0.00	15,794.82
	Current Assets Subtotal:	18,894.00	(3,834.81)	15,059.19
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	79,613.61	0.00	79,613.61
51 208	ACCUM DEPRECIATION-LOCAL	(47,440.23)	0.00	(47,440.23)
	Long-term Assets Subtotal:	32,173.38	0.00	32,173.38
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	15,965.48	0.00	15,965.48
	Deferred Outflows of Resources Subtotal:	15,965.48	0.00	15,965.48
Total Assets and Deferred Outflows of Resources:		67,032.86	(3,834.81)	63,198.05
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
	Current Liabilities Subtotal:	0.03	0.00	0.03
<u>Other Liabilities</u>				
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
	Other Liabilities Subtotal:	6,171.88	0.00	6,171.88
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	53,047.37	(3,834.81)	49,212.56
	Fund Balance Subtotal:	60,860.95	(3,834.81)	57,026.14
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		67,032.86	(3,834.81)	63,198.05

Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH	(6,684.60)	(7,532.82)	(14,217.42)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(6,684.60)</u>	<u>(7,532.82)</u>	<u>(14,217.42)</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	<u>21,501.65</u>	<u>0.00</u>	<u>21,501.65</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>14,817.05</u>	<u>(7,532.82)</u>	<u>7,284.23</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>6.07</u>	<u>0.00</u>	<u>6.07</u>
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
	Other Liabilities Subtotal:	<u>8,312.03</u>	<u>0.00</u>	<u>8,312.03</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	6,498.95	(7,532.82)	(1,033.87)
	Fund Balance Subtotal:	<u>6,498.95</u>	<u>(7,532.82)</u>	<u>(1,033.87)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>14,817.05</u>	<u>(7,532.82)</u>	<u>7,284.23</u>

Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
	<u>Current Assets</u>			
71 101	CASH	5,557.04	1,829.12	7,386.16
	Current Assets Subtotal:	<u>5,557.04</u>	<u>1,829.12</u>	<u>7,386.16</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u><u>5,557.04</u></u>	<u><u>1,829.12</u></u>	<u><u>7,386.16</u></u>
	<u>Fund Balance</u>			
71 704 005	FUND BALANCE - UNDESIGNATED	5,557.04	1,829.12	7,386.16
	Fund Balance Subtotal:	<u>5,557.04</u>	<u>1,829.12</u>	<u>7,386.16</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u><u>5,557.04</u></u>	<u><u>1,829.12</u></u>	<u><u>7,386.16</u></u>

Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	1,294.75	(14.65)	1,280.10
	Current Assets Subtotal:	<u>1,294.75</u>	<u>(14.65)</u>	<u>1,280.10</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,294.75</u>	<u>(14.65)</u>	<u>1,280.10</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,294.75	(14.65)	1,280.10
	Fund Balance Subtotal:	<u>1,294.75</u>	<u>(14.65)</u>	<u>1,280.10</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,294.75</u>	<u>(14.65)</u>	<u>1,280.10</u>

Annual; Processing Month 09/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS</b>				
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	92,090.30	0.00	92,090.30
90 204	EQUIPMENT - LOCAL	137,506.00	0.00	137,506.00
	Long-term Assets Subtotal:	1,047,957.00	0.00	1,047,957.00
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>1,047,957.00</b>	<b>0.00</b>	<b>1,047,957.00</b>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	826,873.00	0.00	826,873.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	221,084.00	0.00	221,084.00
	Fund Balance Subtotal:	1,047,957.00	0.00	1,047,957.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>1,047,957.00</b>	<b>0.00</b>	<b>1,047,957.00</b>

Batch Description: SEPTEMBER 30 2019 CHECK RECONCILIATION Processing Month: 09/2019  
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	09/30/2019	139,277.04

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
477	CITY OF BIG STONE CITY	07/23/2019	65.93
479	NORTHWESTERN ENERGY	07/23/2019	3.97
	Total:		<u>69.90</u>

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36254	SYLVIA MUSCH	06/24/2019	25.00
36338	AFLAC	09/03/2019	864.49
36343	SANFORD HEALTH FLEX PLAN	09/03/2019	16.00
36346	UNUM LIFE INSURANCE COMPANY OF AMERICA	09/03/2019	31.20
36364	SDAESP - AREA PRINCIPALS	09/16/2019	70.00
36367	DIANE STEWART	09/16/2019	203.17
	Total:		<u>1,209.86</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
139,277.04	(1,279.76)	137,997.28	137,997.28

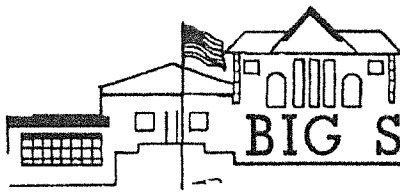
Cleared Automatic Payment Total:	29,856.05
Cleared Checks Total:	104,709.88
Cleared Direct Deposit Total:	(67,246.85)
Cleared Void Total:	
Cleared Deposit Total:	56,995.91
Cleared Manual Journal Entries Total:	41.00
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

9/30/2019

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
11 101	9/24/2019	MJ20-008		1,665.26	ADV PYMT CKS
11 1190 000 479 011	9/24/2019	MJ20-008	1,665.26		ADV PYMT CKS
71 101	9/17/2019	MJ20-008		747.52	FLEX PAYMENT TXFR
71 1190 000 479 012	9/17/2019	MJ20-008	747.52		FLEX PAYMENT TXFR
72 101	9/27/2019	MJ20-008		149.65	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	9/27/2019	MJ20-008	149.65		STUDENT COUNCIL PAYMENTS
10 553	9/20/2019	MJ20-009	759.11		GRANT COUNTY AUGUST 2019 APPORTIONMENT
10 110	9/20/2019	MJ20-009		759.11	GRANT COUNTY AUGUST 2019 APPORTIONMENT
21 553	9/20/2019	MJ20-009	169.11		GRANT COUNTY AUGUST 2019 APPORTIONMENT
21 110	9/20/2019	MJ20-009		169.11	GRANT COUNTY AUGUST 2019 APPORTIONMENT
22 551	9/20/2019	MJ20-009	148.71		GRANT COUNTY AUGUST 2019 APPORTIONMENT
22 110	9/20/2019	MJ20-009		148.71	GRANT COUNTY AUGUST 2019 APPORTIONMENT
10 553	9/23/2019	MJ20-009	2,721.35		ROBERTS COUNTY AUGUST 2019 APPORTIONMENT
10 110	9/23/2019	MJ20-009		2,721.35	ROBERTS COUNTY AUGUST 2019 APPORTIONMENT
21 553	9/23/2019	MJ20-009	809.47		ROBERTS COUNTY AUGUST 2019 APPORTIONMENT
21 110	9/23/2019	MJ20-009		809.47	ROBERTS COUNTY AUGUST 2019 APPORTIONMENT
22 551	9/23/2019	MJ20-009	711.97		ROBERTS COUNTY AUGUST 2019 APPORTIONMENT
22 110	9/23/2019	MJ20-009		711.97	ROBERTS COUNTY AUGUST 2019 APPORTIONMENT
11 101	9/24/2019	MJ20-010	689.91		CORR - ADV PYMT CKS
11 1190 000 479 011	9/24/2019	MJ20-010		689.91	CORR - ADV PYMT CKS
			8,572.06	8,572.06	TOTAL DEBITS AND CREDITS

BALANCE  MUST BE ZERO



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

# BIG STONE CITY SCHOOL DISTRICT 25-1

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

Thursday, October 10, 2019

Subject: 2020FY Budget Information – REAP G5 Technology Grant Funds

Big Stone City School Board of Education-

The purpose of this information is to inform you of the difference in grant dollars the school is to receive this year for technology grant funds. It was anticipated that we would be receiving approximately \$15,000 in technology grant funds like in years past but this year this amount is being decreased. The reason for the decrease in our grant funding this year is due to two factors, average daily attendance, which is pulled from our state report card, and amount of Title grant funds (Title II Part A and Title IV Part A) awarded to the school district. The government uses data from 2 years ago for average daily attendance. In the last two years there has been an increase in our Title IV allocation which we use for student curriculum software programs and staff development. This increase in this grant award has directly impacted our G5 Tech Grant.

This grant above was given to schools automatically from the federal government until a few years ago when the federal government made changes and made it an application process. Since then, the business manager has been applying and the school receiving the grant award of roughly \$15,000 each year. With the grant application process, the school is unable to request a certain dollar amount due to the funding being determined by the two factors above. This year the school will be awarded \$6,575, \$8,425 less than budgeted.

Like in years past, the school will only spend up to what is awarded. With this being said, before the school was aware of this information it had already used moneys for new computers and technology items for the upcoming school year. To make sure that we do not overspend in this area due to the lower grant awarded, there is a recommendation to move one of the teacher laptops purchased to the capital outlay fund. This type of purchase is valid under the capital outlay fund. The teacher laptop expenditure is \$2,149.

Included in the Operations and Maintenance group of accounting lines, the school, per the capital outlay five-year plan, designated \$3,000 for gutter systems for school, as this was to be looked at over the summer to make sure we had adequate gutters on all buildings. The school had some repairs done but it was not as expensive as budgeted. The total cost for the repairs were under \$1,000.

I recommend using capital outlay funds that were underspent for gutters to be spent on the teacher laptop of \$2,149.

The capital outlay accounting line 21 1111 000 541 – EQUIPMENT – COMPUTERS will be seen at the end of the year on the supplemental budget.

Thank you,

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



Verification of Annual Financial Report  
For Fiscal Year Ending June 30, 2019  
School Year 2018-2019  
**Big Stone City 25-1**

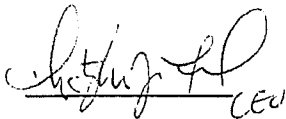
I certify that I have reviewed and approved the annual financial report. This data may be used by the South Dakota Department of Education for data analysis, data reporting and funding purposes.

**School District Auditing Compliance:**

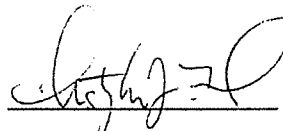
SDCL 4-11-7.1. School district audit by private auditing firm. A school district shall have financial and compliance audits performed at least every two years. The audits shall be performed in accordance with generally accepted government auditing standards. The audits may be done by the Department of Legislative Audit or by a private auditing firm authorized by law to audit the financial records of school districts.

My school district **IS** in compliance with all state and federal auditing requirements.

My school district **IS NOT** in compliance with all state and federal auditing requirements. Attached is a letter stating the reason for noncompliance and a plan to bring the district into compliance.



Superintendent



School Business Official

9-27-19

Date

**Folk, Christopher J**

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**From:** Folk, Christopher J  
**Sent:** Thursday, October 03, 2019 8:59 AM  
**To:** Folk, Christopher J  
**Subject:** Official Notification for 2019 Teacher Compensation  
**Attachments:** District TC Data 2019\_for email.xlsx

**Importance:** High

**From:** Woodmansey, Susan [mailto:Susan.Woodmansey@state.sd.us]  
**Sent:** Thursday, October 03, 2019 8:54 AM  
**Subject:** Official Notification for 2019 Teacher Compensation  
**Importance:** High

***Below is the official notification for your districts regarding the 2019 teacher compensation accountability. Please watch for an email regarding excess cash to be sent later today.***

October 4, 2019

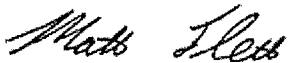
This email serves as your official notification that your district has successfully submitted and verified the FY2019 annual financial reporting requirements that included the reporting of the district's financial data, monthly cash balances and teacher compensation.

Based on this data submission it has been determined that your district **did meet** the accountability for teacher compensation for FY2019. The teacher compensation accountability for FY2019 required the district to meet or exceed the average teacher compensation accountability of FY2017. For your information I have attached a summary of the average FY2017 and FY2019 teacher compensation calculations.

Continue to be diligent in working to maintain the increases statewide in our teacher compensation. The requirement in FY2020 is to ensure that your average teacher compensation for FY2020 meets or exceeds the district's FY2017 average teacher compensation.

***Start early to project your ending FY2020 Avg. Teacher Compensation and compare to FY2017***

Cordially yours,



Matt Flett  
Director of Finance and Management  
South Dakota Department of Education

SDCL 13-13-73.6. Increases in teacher compensation. The Department of Education shall calculate the following for each school district:

(1) The average teacher salary, based on data collected pursuant to §§ 13-8-47 and 13-3-51;

(2) The increase in local need pursuant to § 13-13-10.1, excluding any effect due to change in the school district's fall enrollment and less the amount of revenue generated in school fiscal year 2016 pursuant to § 13-10-6 as a percentage increase, from fiscal year 2016 to fiscal year 2017; and

(3) The increase in average teacher compensation as a percentage increase, as defined in § 13-8-47, from fiscal year 2016 to fiscal year 2017.

For each school district, the district's increase in average teacher compensation from fiscal year 2016 to 2017 shall be equal to at least eighty-five percent of the district's increase in local need, as defined in subdivision (2), from fiscal year 2016 to fiscal year 2017 and, notwithstanding any negotiated agreement, at least eighty-five percent of the increase in state aid to general education funding the school district receives for fiscal year 2017 less the amount of revenue generated in fiscal year 2016 pursuant to § 13-10-6 shall be used to increase instructional salaries and benefits for certified instructional staff.

If a district fails to comply with the requirements of this section, state aid to general education funding to the district in fiscal year 2018 shall be decreased by an amount equal to fifty percent of the amount calculated in subdivision (2). For fiscal years 2019, 2020, and 2021, if a district's average teacher compensation is less than the district's average teacher compensation in fiscal year 2017, state aid to general education funding to the district in the following fiscal year shall be reduced by an amount equal to five hundred dollars for each teacher employed in the school district.

A school district may request a waiver from any penalty imposed under this section from the School Finance Accountability Board.

Source: SL 2016, ch 83, § 27.

## Folk, Christopher J

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**From:** Folk, Christopher J  
**Sent:** Thursday, October 03, 2019 4:17 PM  
**To:** Folk, Christopher J  
**Subject:** Official Notification of Excess Cash Allowance FY2019  
**Attachments:** District Excess Cash Balance Data 2019 as of 10.3.19.xlsx

**Importance:** High

**From:** Woodmansey, Susan [mailto:Susan.Woodmansey@state.sd.us]  
**Sent:** Thursday, October 03, 2019 4:16 PM  
**Subject:** Official Notification of Excess Cash Allowance FY2019  
**Importance:** High

October 3, 2019

This email serves as the official notification that your school district has successfully submitted and verified the FY2019 annual financial reporting requirements that includes the reporting of the district's financial data, monthly cash balances and teacher compensation.

Based on this data submission it has been determined that your district **is in compliance** with the allowable general fund cash balance percentage as defined in the below statute.

*13-13-10.1. Definitions. The education funding terms and procedures referenced in this chapter are defined as follows: .....*

*(8) "Monthly cash balance," the total amount of money for each month in the school district's general fund, calculated by adding all deposits made during the month to the beginning cash balance and deducting all disbursements or payments made during the month;*

*(9) "General fund base percentage," is determined as follows:*

*(a) Forty percent for a school district with a fall enrollment as defined in subdivision (2A) of two hundred or less;*

*(b) Thirty percent for a school district with fall enrollment as defined in subdivision (2A) of more than two hundred but less than six hundred; and*

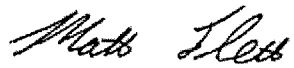
*(c) Twenty-five percent for a school district with fall enrollment as defined in subdivision (2A) greater than or equal to six hundred.*

*When determining the general fund base percentage, the secretary of the Department of Education shall use the lesser of the school district's fall enrollment as defined in subdivision (2A) for the current school year or the school district's fall enrollment from the previous two years;*

*(10) "Allowable general fund cash balance," the general fund base percentage multiplied by the district's general fund expenditures in the previous school year.*

Attached is the calculation of each district's excess cash allowance. Please contact either Susan Woodmansey or Bobbi Leiferman at (605) 773-3248 if you have questions about your district's calculation.

Cordially yours,

A handwritten signature in black ink that reads "Matt Flett". The signature is written in a cursive style with a large initial "M".

Matt Flett

Director of Finance and Management  
South Dakota Department of Education

**POSTING OF NATIONAL MOTTO**

The national motto of the United States, "In God We Trust," shall be displayed in a school entryway, cafeteria, or other common area where students are most likely to see the national motto in each attendance center in the school district. The display may take the form of a mounted plaque, student artwork, or any other appropriate form as determined by the school principal. The display shall be easily readable and at least twelve inches wide by twelve inches high.

Note: SDCL 13-24-24. For any lawsuit brought or any complaint filed against a school district, an employee of a school district, the board of a school district, or a member thereof as a result of a school district displaying the national motto of the United States, the attorney general shall provide legal representation at no cost to the school district, employee, school board, or member of the school board. In addition to the expenses of representation, the state shall assume financial responsibility for any other related expense incurred by the school district, an employee, the board, or member thereof, including any award for monetary damages, attorney's fees, and costs for which the school district, an employee, the board, or a member thereof would be otherwise responsible.

<u>State Reference</u>	<u>Description</u>
SDCL 13-24-23	National motto to be displayed
SDCL 13-24-24	Litigation regarding display of national motto

<u>Policy Reference</u>	<u>Description</u>
IGAA	CITIZENSHIP EDUCATION
INDA	PATRIOTIC EXERCISES & FLAG DISPLAYS

1<sup>st</sup> Reading-  
2<sup>nd</sup> Reading-  
Date Adopted-  
Last Revised-