



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

BIG STONE CITY SCHOOL DISTRICT 25-1

"Educating all students for a lifetime of success!"

SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

April 22, 2024 at 5:00 PM

Agenda posted on window in lobby area of Door #1 by 4/19/2024

Location: School boardroom/CEO office

In person or – teleconference (select one)

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

School Administration present: Christopher Folk, CEO/Business Manager and 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)
 - a. Big Stone City School Alumni
6. Communication Items
 - a. Board Communication
 - b. Principal Report – TIE conference for staff and state testing
 - c. Learning Center Director Report – quarterly financial reporting scheduled for May and June 2024
 - 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; canaries game field trip matching tshirts for event; 3rd quarter Ortonville tuition billing; repair elementary fascia. 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. 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); March 18, 2024 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 Title Transition/Coordination Plan
 - a. This plan is reviewed and approved each year. The plan will be present at meeting if viewing is needed.
6. Approval of the 2024-2025 certified staff contracts
7. Approval of the 2024-2025 classified staff letters of assignments
8. Approval of the Agreement between Big Stone City School District and Inter-Lakes Community Action Partnership Head Start Pre-Birth to Five Program
 - a. The purpose of this agreement is to meet the requirements of ESEA Section 1119 Title I, Coordination Requirements (SEC.1120B (b) Activities) and OHS, Head Start Performance Standards 1302.63. The agreement will be present at meeting if viewing is needed.
9. Approval of the remaining American Rescue Plan ESSER 3 funds as retention/loyalty pay to all staff for returning the final school year, 2024-2025

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

- a. Recap of no school days and late starts
- b. Two-year reorganization – ongoing
- c. Next school board meeting(s): based on reorg meeting, third Monday of the month, May 20, 2024 (regular meeting) at 5:00pm in the school boardroom/CEO office

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	55,515.47	399,356.40
1120	PRIOR YEARS' AD VALOREM TAXES	207.46	2,613.44
1140	UTILITY TAX	0.00	0.00
1190	PENALTIES AND INTEREST ON TAX	12.43	1,152.52
1313	TUITION OTHER LEAS OUT STATE	0.00	74,764.00
1510	INTEREST EARNED	85.34	911.29
1791	YEARBOOK SALES	0.00	115.00
1910	RENTALS	0.00	850.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	403.68	801.87
1990	OTHER	1,736.00	14,721.82
2110	COUNTY APPORTIONMENT	0.04	3,232.49
2200	REVENUE IN LIEU OF TAXES	0.00	100.25
3111	STATE AID	5,041.00	67,722.00
3112	STATE APPORTIONMENT	0.00	5,651.18
3114	BANK FRANCHISE TAX	0.00	17,734.36
3125	MENTOR GRANT PROGRAM	0.00	0.00
4151	OTHER STATE REV.	907.72	5,623.60
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	9,841.00
4191	ESSER 3 - CFDA 84.425U	0.00	54,774.00
4200	REVENUE IN LIEU OF TAXES	0.00	74.06
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>63,909.14</u>	<u>661,539.28</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	15,158.27	96,233.65
1120	PRIOR YEARS' AD VALOREM TAXES	35.89	666.99
1190	PENALTIES AND INTEREST ON TAX	2.15	264.66
21	CAPITAL OUTLAY FUND	<u>15,196.31</u>	<u>97,165.30</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	15,362.36	97,164.29
1120	PRIOR YEARS' AD VALOREM TAXES	36.20	590.29
1190	PENALTIES AND INTEREST ON TAX	2.17	255.94
1313	TUITION OTHER LEAS OUT STATE	0.00	4,845.89
1973	MEDICAID INDIRECT ADM SERVICES	0.00	0.00
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	0.00
22	SPECIAL EDUCATION FUND	<u>15,400.73</u>	<u>102,856.41</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	2,628.85	16,610.70
1620	SALES TO ADULTS	568.50	3,331.50
1990	OTHER	601.26	2,824.32
4191	ESSER 3 - CFDA 84.425U	0.00	0.00

BSCS Revenue Summary

Regular; Processing Month 03/2024; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
4810	FEDERAL REIMBURSEMENT	3,331.79	28,551.65
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>7,130.40</u>	<u>51,318.17</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	150.00	3,260.00
1981	DAY CARE CENTER SERVICES	8,924.00	70,616.00
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	353.50	15,505.50
1990	OTHER	0.00	4,280.00
4810	FEDERAL REIMBURSEMENT	578.74	4,471.80
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>10,006.24</u>	<u>98,133.30</u>
Grand Total:		<u>111,642.82</u>	<u>1,011,012.46</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

04/17/2024 03:18 PM

Regular; Processing Month 03/2024; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 86,352.57	\$ 848,385.25
21	CAPITAL OUTLAY FUND	\$ 1,665.66	\$ 16,059.60
22	SPECIAL EDUCATION FUND	\$ 15,576.76	\$ 122,761.11
51	FOOD SERVICE FUND	\$ 8,906.58	\$ 66,011.69
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 14,009.35	\$ 149,532.46
Grand Total:		\$ 126,510.92	\$ 1,202,750.11

Per Bank Statement	Ending-	March 31, 2024	
MAIN Account			\$ 401,571.41
CD First State Bank; 4.35%; Maturity 9/10/2024			\$ 241,788.52
(11) ADV PYMT & (71) FLEX Account			\$ 8,983.28
(72) STUDENT COUNCIL Account			\$ 1,680.22

NOTE:

Invoice Number	Vendor Name	Invoice Date
24-Apr-0001	BMO MASTERCARD	04/22/2024
(PCARD)		41.58 PCARDJ Dollar General PERFECT ATTEND WEE
(PCARD)		234.18 PCARDC Sheraton MENTEE LB LODGING
(PCARD)		44.04 PCARDC AMAZON ECLIPSE GLASSES
(PCARD)		18.87 PCARDC AMAZON ECLIPSE GLASSES
(PCARD)		29.97 PCARDC AMAZON TESTING USB CABLES G5 TECH
(PCARD)		191.55 PCARDC Centurylink TELEPHONE
(PCARD)		1,106.55 PCARDC Positive Promotions ALL STAFF STU
(PCARD)		253.00 PCARDC Childrens Mus FIELD TRIP
(PCARD)		7.94 PCARDC AMAZON TECH G5
(PCARD)		154.80 PCARDC AMAZON COPY PAPER
(PCARD)		950.87 PCARDC Customink CANARIES GAME SHIRTS
(PCARD)		(7.95) PCARDC AMAZON BOOK RETURN
(PCARD)		100.00 PCARDC Sdasbo B MGR CONF FEE
(PCARD)		326.59 PCARDC Waste Mgmt RECYCLE/GARBAGE
(PCARD)		15.99 PCARDC Hotelbookingservfee MENTOR LODGIN
(PCARD)		372.00 PCARDC AMAZON PRINTER TONER 4016
(PCARD)		645.16 PCARDC Hotel Hotelbooking MENTOR LODGING
(PCARD)		28.93 PCARDC AMAZON 3QTR AWARDS MTSS
(PCARD)		13.55 PCARDC AMAZON MS MATH
(PCARD)		61.83 PCARDC AMAZON GR K SUPPLY
(PCARD)		338.96 PCARDJ Zaner-Bloser SUPPL CURR TITLE REA
(PCARD)		68.27 PCARD6 VARIOUS FFVP
(PCARD)		23.10 PCARDC AMAZON CUSTODIAL SUPPLY
(PCARD)		31.92 PCARDC AMAZON 5TH GR SUPPLY
(PCARD)		50.40 PCARDC Tristatewat WATER SERVICE
(PCARD)		225.95 PCARD5 Samsclub STATE TESTING - CANDY
(PCARD)		31.82 PCARD5 Samsclub STATE TESTING - CANDY
(PCARD)		30.79 PCARD5 AMAZON STATE TESTING - CANDY
(PCARD)		23.72 PCARD5 AMAZON STATE TESTING - CANDY
(PCARD)		65.95 PCARD2 Cenex FUEL
(PCARD)		19.18 PCARD1 Runnings CUSTODIAL SUPPLY
(PCARD)		49.00 PCARD1 Marathon FUEL
(PCARD)		75.50 PCARD2 Cenex FUEL
(PCARD)		84.43 PCARD2 Cenex FUEL
(PCARD)		80.06 PCARD5 Cenex FUEL
(PCARD)		86.70 PCARD5 Cenex FUEL

Vendor Name BMO MASTERCARD 5,875.20

APR 2024 CASH-WA DISTRIBUTING CO 04/10/2024
 (FOOD SERVICE) 211.58 FFVP

Vendor Name CASH-WA DISTRIBUTING CO

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

211.58

UTILITIES1-0160 CITY OF BIG STONE CITY

04/08/2024

(UTILITIES - 1952 BUILDING)

485.78 ELECTRIC 1952 BUILDING

(UTILITIES - 1952 BUILDING)

53.45 WATER & SEWER ETC CHARGES 1952 BUILDING

UTILITIES2-0160 CITY OF BIG STONE CITY

04/08/2024

(UTILITIES-1900)

213.92 ELECTRIC 1900 BUILDING

(UTILITIES-1900)

86.52 WATER & SEWER ETC CHARGES 1900 BUILDING

UTILITIES3-0160 CITY OF BIG STONE CITY

04/08/2024

(UTILITIES - GYM)

923.72 ELECTRIC GYM

(UTILITIES - GYM)

35.11 WATER & SEWER ETC CHARGES GYM

Vendor Name CITY OF BIG STONE CITY

1,798.50

APR 2024 FOLK, CHRISTOPHER

04/05/2024

(REIMBURSEMENT)

10.20 3/6 SUPT MEETING MILEAGE; CARPOOL

(REIMBURSEMENT)

59.36 4/4 SUPT MEETING MILEAGE

Vendor Name FOLK, CHRISTOPHER

69.56

3/31 STMT GRANT COUNTY REVIEW

04/08/2024

(ADVERTISING)

79.92 FEB 26 2024 SCHOOL BOARD PROCEEDINGS

(ADVERTISING)

55.61 MAR 18 2024 SCHOOL BOARD PROCEEDINGS

Vendor Name GRANT COUNTY REVIEW

135.53

APR 2024-0001 NORTHWESTERN ENERGY

04/08/2024

(UTILITIES - NATGAS)

985.15 SCHOOL - NAT GAS

Vendor Name NORTHWESTERN ENERGY

985.15

3RD QTR 2024 ORTONVILLE PUBLIC SCHOOLS

04/05/2024

(TUITION, TRANSPORTATION, GENERAL)

33,821.80 3RD QTR TUITION GENERAL

Vendor Name ORTONVILLE PUBLIC SCHOOLS

33,821.80

APR 2024 ROE, KRISTIN

04/05/2024

(REIMBURSEMENT)

78.72 CANVASES FOR MS PAINTING

Vendor Name ROE, KRISTIN

78.72

154147 RONGLIEN EXCAVATING INC

04/09/2024

(MAINTENANCE)

88.00 3/22 SNOW REMOVAL

(MAINTENANCE)

85.00 3/26 SNOW REMOVAL

Vendor Name RONGLIEN EXCAVATING INC

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			<u>173.00</u>	
408	TC CONSTRUCTION OF SOUTH DAKOTA, LLC	04/05/2024		
(BUILDING MAINTENANCE)			200.00	REPAIR ELEM FASCIA
Vendor Name	TC CONSTRUCTION OF SOUTH DAKOTA, LLC		<u>200.00</u>	
APR 2024	US FOODS	04/10/2024		
(FOOD PURCHASES, CUSTODIAL)			283.71	FFVP
(FOOD PURCHASES, CUSTODIAL)			122.82	CUSTODIAL SUPPLY
Vendor Name	US FOODS		<u>406.53</u>	
Fund Number	10		<u>43,755.57</u>	
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
24-Apr-0001	BMO MASTERCARD	04/22/2024		
(PCARD)			313.88	PCARDC Century Business FEB 2024 USAGE
(PCARD)			130.25	PCARDC Century Business FEB 2024 BASE
(PCARD)			292.10	PCARDC Century Business JAN 2024 USAGE
(PCARD)			130.25	PCARDC Century Business JAN 2024 BASE
(PCARD)			1,491.16	PCARDC Hillyard CUSTODIAL SUPPLY
Vendor Name	BMO MASTERCARD		<u>2,357.64</u>	
Fund Number	21		<u>2,357.64</u>	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
26314	BIG STONE THERAPIES INC	04/05/2024		
(THERAPY)			834.29	PT AND OT SERVICES
Vendor Name	BIG STONE THERAPIES INC		<u>834.29</u>	
3RD QTR 2024	ORTONVILLE PUBLIC SCHOOLS	04/05/2024		
(TUITION, TRANSPORTATION, GENERAL)			8,281.80	3RD QTR TUITION SPED
Vendor Name	ORTONVILLE PUBLIC SCHOOLS		<u>8,281.80</u>	
Fund Number	22		<u>9,116.09</u>	
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
APR 2024	ANDERSON, SHELLY	04/05/2024		
(REIMBURSEMENT)			223.38	SFSP MEETING IN PIERRE
APR 2024 2	ANDERSON, SHELLY	04/12/2024		
(REIMBURSEMENT)			25.49	SCHOOL FOOD
Vendor Name	ANDERSON, SHELLY		<u>248.87</u>	

Invoice Number	Vendor Name	Invoice Date	Amount	Description
24-Apr-0001	BMO MASTERCARD	04/22/2024		
(PCARD)			326.31	PCARD6 VARIOUS SCHOOL FOOD
(PCARD)			161.05	PCARD6 VARIOUS SUPPLY CHAIN
(PCARD)			11.97	PCARD6 VARIOUS KITCHENS SUPPLY
Vendor Name	BMO MASTERCARD		<hr/>	
			499.33	
APR 2024	CASH-WA DISTRIBUTING CO	04/10/2024		
(FOOD SERVICE)			737.21	SUPPLY CHAIN FUNDING
(FOOD SERVICE)			626.35	SCHOOL FOOD
(FOOD SERVICE)			46.04	KITCHEN SUPPLY
Vendor Name	CASH-WA DISTRIBUTING CO		<hr/>	
			1,409.60	
APR 2024	EAST SIDE JERSEY DAIRY	04/10/2024		
(SCHOOL LUNCH MILK)			274.84	MILK
Vendor Name	EAST SIDE JERSEY DAIRY		<hr/>	
			274.84	
24 013789	SOUTH DAKOTA DEPT OF EDUCATION	04/12/2024		
(COMMODITIES)			531.48	COMMODITIES
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION		<hr/>	
			531.48	
APR 2024	US FOODS	04/10/2024		
(FOOD PURCHASES, CUSTODIAL)			552.95	SCHOOL FOOD
(FOOD PURCHASES, CUSTODIAL)			41.19	KITCHEN SUPPLY
(FOOD PURCHASES, CUSTODIAL)			213.01	SUPPLY CHAIN FUNDING
Vendor Name	US FOODS		<hr/>	
			807.15	
Fund Number	51		<hr/>	
			3,771.27	
Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
24-Apr-0001	BMO MASTERCARD	04/22/2024		
(PCARD)			44.98	PCARD3 Allaboutvacuums LLLC SUPPLY
(PCARD)			29.17	PCARD3 HARTMANS CACFP
(PCARD)			13.23	PCARD3 HARTMANS CACFP
(PCARD)			9.62	PCARDJ Dollar General PREK SUPPLY
(PCARD)			45.14	PCARD5 AMAZON PREK SUPPLY
(PCARD)			79.18	PCARD2 Sams Club OST SNACKS
(PCARD)			11.03	PCARD3 HARTMANS CACFP
(PCARD)			17.79	PCARD3 Family Dollar LLLC SUPPLY
(PCARD)			41.51	PCARD3 HARTMANS CACFP
(PCARD)			63.35	PCARD3 HARTMANS CACFP
(PCARD)			12.12	PCARD6 VARIOUS LLLC CACFP

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
	BMO MASTERCARD		<hr/>	
			367.12	
APR 2024	CASH-WA DISTRIBUTING CO	04/10/2024		
(FOOD SERVICE)			60.90	LLC CACFP
Vendor Name	CASH-WA DISTRIBUTING CO		<hr/>	
			60.90	
UTILITIES -0058	CITY OF BIG STONE CITY	04/08/2024		
(UTILITIES - LLLC)			32.90	GARBAGE LLLC
(UTILITIES - LLLC)			162.84	ELECTRICAL LLLC
(UTILITIES - LLLC)			62.94	WATER SEWER ETC LLLC
UTILITIES -0059	CITY OF BIG STONE CITY	04/08/2024		
(UTILITIES - JANITORS CLOSET)			10.74	WATER SEWER ETC
Vendor Name	CITY OF BIG STONE CITY		<hr/>	
			269.42	
APR 2024	KELLY, JANELLE	04/05/2024		
(REIMBURSEMENT)			20.00	FINGERPRINT FEE
Vendor Name	KELLY, JANELLE		<hr/>	
			20.00	
APR 2024	KILDE, HISA	04/05/2024		
(SUBSTITUTE)			20.00	FINGERPRINT FEE
Vendor Name	KILDE, HISA		<hr/>	
			20.00	
LLC - APR-0001	NORTHWESTERN ENERGY	04/08/2024		
(LLC UTILITY - NATGAS)			62.24	LLC - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		<hr/>	
			62.24	
154147	RONGLIEN EXCAVATING INC	04/09/2024		
(MAINTENANCE)			45.45	3/22 SNOW REMOVAL
(MAINTENANCE)			42.50	3/25 SNOW REMOVAL
(MAINTENANCE)			42.50	3/26 SNOW REMOVAL
Vendor Name	RONGLIEN EXCAVATING INC		<hr/>	
			130.45	
APR 2024	US FOODS	04/10/2024		
(FOOD PURCHASES, CUSTODIAL)			60.00	LLC CACFP
Vendor Name	US FOODS		<hr/>	
			60.00	
APR 2024	VANGSNESS, JOYCE	04/05/2024		
(REIMBURSEMENT)			20.00	FINGERPRINT FEE

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name VANGSNESS, JOYCE

20.00

Fund Number 53

1,010.13

Checking Account ID 1

60,010.70

	<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											
												1,483.76
	GROSS:	1,669.50	1,669.50	0.00	1,669.50	1,669.50	2,327.66	2,327.66	2,327.66	2,188.00		
2,327.66	EMPLOYEE:	(31.12)	(26.90)	0.00	(103.51)	(24.21)	(139.66)				(518.50)	0.00
	EMPLOYER:				103.51	24.21	139.66	0.00	0.00	0.00	276.10	0.00
ANDEARL	ANDERSON, ARLO											
												1,408.15
	GROSS:	1,545.01	0.00	0.00	1,545.01	1,545.01	1,645.44	1,681.44	1,681.44	1,582.71		
1,681.44	EMPLOYEE:	(18.67)	0.00	0.00	(95.79)	(22.40)	(98.73)				(37.70)	0.00
	EMPLOYER:				95.79	22.40	98.73	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
												1,380.76
	GROSS:	2,078.01	0.00	0.00	2,078.01	2,078.01	2,596.59	2,596.59	2,596.59	2,440.79		
2,596.59	EMPLOYEE:	(137.25)	0.00	0.00	(128.84)	(30.13)	(155.80)				(763.81)	0.00
	EMPLOYER:				128.84	30.13	155.80	0.00	0.00	0.00	550.81	0.00
ATHECHA	ATHEY, CHARLOTTE											
												1,439.52
	GROSS:	1,606.17	0.00	0.00	1,606.17	1,606.17	0.00	1,606.17	1,606.17	1,606.17		
1,606.17	EMPLOYEE:	(34.78)	0.00	0.00	(99.58)	(23.29)	0.00				(9.00)	0.00
	EMPLOYER:				99.58	23.29	0.00	0.00	0.00	0.00	0.00	0.00
BRANLIS	BRANDENBURGER, LISA											
												2,681.51
	GROSS:	3,085.41	3,085.41	0.00	3,085.41	3,085.41	3,316.67	3,316.67	3,316.67	3,117.67		
3,316.67	EMPLOYEE:	(65.21)	(102.65)	0.00	(191.30)	(44.74)	(199.00)				(32.26)	0.00
	EMPLOYER:				191.30	44.74	199.00	0.00	0.00	0.00	1.10	0.00
BRANLOR	BRANDT, LORELEI											
												1,521.52
	GROSS:	1,913.34	1,913.34	0.00	1,913.34	1,913.34	0.00	2,231.84	2,231.84	2,231.84		
2,231.84	EMPLOYEE:	(105.50)	(139.95)	0.00	(118.63)	(27.74)	0.00				(318.50)	0.00
	EMPLOYER:				118.63	27.74	0.00	0.00	0.00	0.00	475.00	0.00
CHINMAR	CHINDVALL, MARILYN											
												110.82
	GROSS:	120.00	120.00	0.00	120.00	120.00	0.00	120.00	120.00	120.00		
120.00	EMPLOYEE:	0.00	0.00	0.00	(7.44)	(1.74)	0.00				0.00	0.00
	EMPLOYER:				7.44	1.74	0.00	0.00	0.00	0.00	0.00	0.00
CHRISUE	CHRISTENSEN, SUE											
												131.14
	GROSS:	142.00	0.00	0.00	142.00	142.00	0.00	142.00	142.00	142.00		
142.00	EMPLOYEE:	0.00	0.00	0.00	(8.80)	(2.06)	0.00				0.00	0.00
	EMPLOYER:				8.80	2.06	0.00	0.00	0.00	0.00	0.00	0.00
CHRIRHO	CHRISTOPHERSON, RHONDA											
												664.92
	GROSS:	720.00	0.00	0.00	720.00	720.00	0.00	720.00	720.00	720.00		
720.00	EMPLOYEE:	0.00	0.00	0.00	(44.64)	(10.44)	0.00				0.00	0.00
	EMPLOYER:				44.64	10.44	0.00	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	0.00
CHRZSAR	CHRZANOWSKI, SARAH											
												518.91
	GROSS:	596.75	0.00	0.00	596.75	596.75	693.50	693.50	693.50	651.89		
693.50	EMPLOYEE:	0.00	0.00	0.00	(37.00)	(8.65)	(41.61)				(87.33)	0.00
	EMPLOYER:				37.00	8.65	41.61	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
												1,613.73
	GROSS:	1,932.11	0.00	0.00	1,932.11	1,932.11	2,222.71	2,222.71	2,222.71	2,089.35		
2,222.71	EMPLOYEE:	(152.52)	0.00	0.00	(119.79)	(28.02)	(133.36)				(175.29)	0.00
	EMPLOYER:				119.79	28.02	133.36	0.00	0.00	0.00	1.10	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>
COOPNIC	COOPER, NICHOLE M											
												3,028.75
	GROSS:	3,539.69	0.00	0.00	3,539.69	3,539.69	3,913.47	3,913.47	3,913.47	3,678.66		
3,913.47	EMPLOYEE:	(182.30)	0.00	0.00	(219.46)	(51.33)	(234.81)				(196.82)	0.00
	EMPLOYER:				219.46	51.33	234.81	0.00	0.00	0.00	1.10	0.00
CROCHOL	CROCKER, HOLLAND											
												3,140.20
	GROSS:	3,752.17	0.00	0.00	3,752.17	3,752.17	3,991.67	3,991.67	3,991.67	3,752.17		
3,991.67	EMPLOYEE:	(324.93)	0.00	0.00	(232.63)	(54.41)	(239.50)				0.00	0.00
	EMPLOYER:				232.63	54.41	239.50	0.00	0.00	0.00	0.00	0.00
CRONJEN	CRONEN, JENNIFER											
												3,089.02
	GROSS:	4,003.21	4,003.21	0.00	4,003.21	4,003.21	4,674.39	4,674.39	4,674.39	4,393.93		
4,674.39	EMPLOYEE:	(278.72)	(151.76)	0.00	(248.20)	(58.05)	(280.46)				(568.18)	0.00
	EMPLOYER:				248.20	58.05	280.46	0.00	0.00	0.00	1.10	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												5,066.43
	GROSS:	6,328.16	0.00	0.00	6,385.66	6,385.66	7,010.00	6,952.50	6,952.50	6,531.90		
7,010.00	EMPLOYEE:	(557.71)	0.00	0.00	(395.91)	(92.59)	(670.60)				(226.76)	0.00
	EMPLOYER:				395.91	92.59	970.60	0.00	0.00	0.00	4.95	0.00
FREVSAR	FREVERT, SARAH											
												2,776.42
	GROSS:	3,403.82	3,403.82	0.00	3,403.82	3,403.82	3,869.25	3,869.25	3,869.25	3,637.09		
3,869.25	EMPLOYEE:	(206.79)	(119.69)	0.00	(211.04)	(49.36)	(232.16)				(273.79)	0.00
	EMPLOYER:				211.04	49.36	232.16	0.00	0.00	0.00	1.10	0.00
HANSREN	HANSON, RENAE											
												2,775.27
	GROSS:	3,461.98	3,461.98	0.00	3,461.98	3,461.98	3,942.00	3,942.00	3,942.00	3,705.48		
3,942.00	EMPLOYEE:	(250.10)	(171.77)	0.00	(214.64)	(50.20)	(236.52)				(243.50)	0.00
	EMPLOYER:				214.64	50.20	236.52	0.00	0.00	0.00	551.10	0.00
HENNSTA	HENNING, STACY											
												2,098.30
	GROSS:	2,512.71	0.00	0.00	2,512.71	2,512.71	2,797.90	2,797.90	2,797.90	2,630.03		
2,797.90	EMPLOYEE:	(222.19)	0.00	0.00	(155.79)	(36.43)	(167.87)				(117.32)	0.00
	EMPLOYER:				155.79	36.43	167.87	0.00	0.00	0.00	1.10	0.00
HENRHIL	HENRICH, HILLARY											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
HUBEJAN	HUBER, JANELLE											
												4,518.35
	GROSS:	5,456.21	0.00	0.00	5,456.21	5,456.21	6,023.20	6,030.00	6,030.00	5,668.61		
6,030.00	EMPLOYEE:	(520.45)	0.00	0.00	(338.29)	(79.12)	(361.39)				(212.40)	0.00
	EMPLOYER:				338.29	79.12	461.39	0.00	0.00	0.00	1.10	0.00
JACODOR	JACOBSON, DORLA K											
												3,081.04
	GROSS:	3,694.08	3,694.08	0.00	3,944.08	3,944.08	4,551.15	4,309.54	4,559.54	4,036.47		
4,559.54	EMPLOYEE:	(198.62)	(112.70)	0.00	(244.53)	(57.19)	(273.07)				(592.39)	0.00
	EMPLOYER:				244.53	57.19	273.07	0.00	0.00	0.00	555.60	0.00
JOHANG	JOHNSON, ANGELA											
												387.87
	GROSS:	420.00	0.00	0.00	420.00	420.00	0.00	420.00	420.00	420.00		
420.00	EMPLOYEE:	0.00	0.00	0.00	(26.04)	(6.09)	0.00				0.00	0.00
	EMPLOYER:				26.04	6.09	0.00	0.00	0.00	0.00	0.00	0.00
KASTKAR	KASTRUP, KARLA											
												51.15
	GROSS:	55.38	0.00	0.00	55.38	55.38	4,739.77	4,739.77	4,739.77	4,455.38		
4,739.77	EMPLOYEE:	0.00	0.00	0.00	(3.43)	(0.60)	(4,684.39)				0.00	0.00
	EMPLOYER:				3.43	0.60	284.39	0.00	0.00	0.00	1.10	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>
KELLJAN	KELLY, JANELLE											
												246.12
	GROSS:	266.50	0.00	0.00	266.50	266.50	0.00	266.50	266.50	266.50		
266.50	EMPLOYEE:	0.00	0.00	0.00	(16.52)	(3.86)	0.00				0.00	0.00
	EMPLOYER:				16.52	3.86	0.00	0.00	0.00	0.00	0.00	0.00
KILDHIS	KILDE, HISA											
												828.38
	GROSS:	897.00	0.00	0.00	897.00	897.00	0.00	897.00	897.00	897.00		
897.00	EMPLOYEE:	0.00	0.00	0.00	(55.61)	(13.01)	0.00				0.00	0.00
	EMPLOYER:				55.61	13.01	0.00	0.00	0.00	0.00	0.00	0.00
KOHLRYA	KOHL, RYAN											
												156.99
	GROSS:	170.00	0.00	0.00	170.00	170.00	0.00	170.00	170.00	170.00		
170.00	EMPLOYEE:	0.00	0.00	0.00	(10.54)	(2.47)	0.00				0.00	0.00
	EMPLOYER:				10.54	2.47	0.00	0.00	0.00	0.00	0.00	0.00
LESTDAN	LESTER, DAN											
												2,190.03
	GROSS:	2,641.02	0.00	0.00	2,641.02	2,641.02	3,208.04	3,208.04	3,208.04	3,015.56		
3,208.04	EMPLOYEE:	(194.59)	0.00	0.00	(163.74)	(38.29)	(192.48)				(428.91)	0.00
	EMPLOYER:				163.74	38.29	192.48	0.00	0.00	0.00	551.10	0.00
MUENKIM	MUENCHOW, KIMBERLY											
												655.80
	GROSS:	845.80	845.80	0.00	845.80	845.80	1,114.35	1,114.35	1,114.35	1,047.49		
1,114.35	EMPLOYEE:	(100.00)	(25.30)	0.00	(52.44)	(12.26)	(66.86)				(201.69)	0.00
	EMPLOYER:				52.44	12.26	66.86	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												2,531.92
	GROSS:	3,086.97	0.00	0.00	3,086.97	3,086.97	3,593.01	3,593.01	3,593.01	3,377.43		
3,593.01	EMPLOYEE:	(305.10)	0.00	0.00	(191.39)	(44.76)	(215.58)				(304.26)	0.00
	EMPLOYER:				191.39	44.76	215.58	0.00	0.00	0.00	551.10	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,286.27
	GROSS:	1,392.82	1,392.82	0.00	1,392.82	1,392.82	1,481.72	1,481.72	1,481.72	1,392.82		
1,481.72	EMPLOYEE:	0.00	0.00	0.00	(86.35)	(20.20)	(88.90)				0.00	0.00
	EMPLOYER:				86.35	20.20	88.90	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												3,079.30
	GROSS:	3,753.62	3,753.62	0.00	3,753.62	3,753.62	4,411.05	4,411.05	4,411.05	4,146.39		
4,411.05	EMPLOYEE:	(248.77)	(138.40)	0.00	(232.72)	(54.43)	(264.66)				(392.77)	0.00
	EMPLOYER:				232.72	54.43	264.66	0.00	0.00	0.00	551.10	0.00
SCHMLEO	SCHMIEG, LEON											
												1,070.79
	GROSS:	1,321.92	0.00	0.00	1,321.92	1,321.92	0.00	1,321.92	1,321.92	1,321.92		
1,321.92	EMPLOYEE:	(150.00)	0.00	0.00	(81.96)	(19.17)	0.00				0.00	0.00
	EMPLOYER:				81.96	19.17	0.00	0.00	0.00	0.00	0.00	0.00
VANGJOY	VANGSNESS, JOYCE											
												960.44
	GROSS:	1,040.00	1,040.00	0.00	1,040.00	1,040.00	0.00	1,040.00	1,040.00	1,040.00		
1,040.00	EMPLOYEE:	0.00	0.00	0.00	(64.48)	(15.08)	0.00				0.00	0.00
	EMPLOYER:				64.48	15.08	0.00	0.00	0.00	0.00	0.00	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
WALSTROB	WALSH, ROBERT											
												3,467.17
	GROSS:	3,901.90	0.00	0.00	3,901.90	3,901.90	4,410.00	4,410.00	4,410.00	4,145.40		
4,410.00	EMPLOYEE:	(136.23)	0.00	0.00	(241.92)	(56.58)	(264.60)				(243.50)	0.00
	EMPLOYER:				241.92	56.58	264.60	0.00	0.00	0.00	550.68	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>
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
WIETCAN	WIETING, CANDACE										
											801.59
	GROSS:	868.00	0.00	0.00	868.00	868.00	0.00	868.00	868.00	868.00	
868.00	EMPLOYEE:	0.00	0.00	0.00	(53.82)	(12.59)	0.00			0.00	0.00
	EMPLOYER:				53.82	12.59	0.00	0.00	0.00	0.00	0.00
Subtotal:				Female: 31		Male: 7		Total: 38		Net:	60,390.10
	GROSS:	72,381.26	28,383.58	0.00	72,688.76	72,688.76	76,533.54	86,240.66	86,490.66	81,648.65	
86,548.16	EMPLOYEE:	(4,421.55)	(989.12)	0.00	(4,506.69)	(1,054.01)	(9,242.01)			(5,944.68)	0.00
	EMPLOYER:				4,506.69	1,054.01	5,242.01	0.00	0.00	0.00	4,630.32

Annual; Processing Month 03/2024; 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 03/2024; 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	(34,854.96)	(22,443.43)	(57,298.39)
10 110	TAXES RECEIVABLE - CURRENT	583,158.19	(43,429.07)	539,729.12
10 112	TAXES RECEIVABLE - DELINQUENT	7,030.38	(146.98)	6,883.40
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
Current Assets Subtotal:		<u>789,449.23</u>	<u>(66,019.48)</u>	<u>723,429.75</u>
Total Assets and Deferred Outflows of Resources:		<u>789,449.23</u>	<u>(66,019.48)</u>	<u>723,429.75</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	281,674.89	(43,576.05)	238,098.84
10 553	TAXES LEVIED FOR FUTURE PERIODS	363,939.82	0.00	363,939.82
Current Liabilities Subtotal:		<u>645,041.88</u>	<u>(43,576.05)</u>	<u>601,465.83</u>
<u>Fund Balance</u>				
10 760	FUND BALANCE - UNASSIGNED	144,407.35	(22,443.43)	121,963.92
Fund Balance Subtotal:		<u>144,407.35</u>	<u>(22,443.43)</u>	<u>121,963.92</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>789,449.23</u>	<u>(66,019.48)</u>	<u>723,429.75</u>

Annual; Processing Month 03/2024; 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	2,235.21	(361.00)	1,874.21
	Current Assets Subtotal:	<u>2,235.21</u>	<u>(361.00)</u>	<u>1,874.21</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,235.21</u>	<u>(361.00)</u>	<u>1,874.21</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,235.21	(361.00)	1,874.21
	Fund Balance Subtotal:	<u>2,235.21</u>	<u>(361.00)</u>	<u>1,874.21</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,235.21</u>	<u>(361.00)</u>	<u>1,874.21</u>

Annual; Processing Month 03/2024; 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	201,096.95	13,530.65	214,627.60
21 110	TAXES RECEIVABLE - CURRENT	204,649.50	(15,158.27)	189,491.23
21 112	TAXES RECEIVABLE - DELINQUENT	513.45	(35.89)	477.56
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLC	38,802.07	0.00	38,802.07
Current Assets Subtotal:		<u>445,061.97</u>	<u>(1,663.51)</u>	<u>443,398.46</u>
Total Assets and Deferred Outflows of Resources:		<u>445,061.97</u>	<u>(1,663.51)</u>	<u>443,398.46</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	98,763.14	(15,194.16)	83,568.98
21 553	TAXES LEVIED FOR FUTURE PERIODS	118,318.38	0.00	118,318.38
Current Liabilities Subtotal:		<u>217,081.52</u>	<u>(15,194.16)</u>	<u>201,887.36</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	227,980.45	13,530.65	241,511.10
Fund Balance Subtotal:		<u>227,980.45</u>	<u>13,530.65</u>	<u>241,511.10</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>445,061.97</u>	<u>(1,663.51)</u>	<u>443,398.46</u>

Annual; Processing Month 03/2024; 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	122,420.59	(176.03)	122,244.56
22 110	TAXES RECEIVABLE - CURRENT	207,295.00	(15,362.36)	191,932.64
22 112	TAXES RECEIVABLE - DELINQUENT	1,484.02	(36.20)	1,447.82
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>331,199.61</u>	<u>(15,574.59)</u>	<u>315,625.02</u>
Total Assets and Deferred Outflows of Resources:		<u>331,199.61</u>	<u>(15,574.59)</u>	<u>315,625.02</u>
<u>Current Liabilities</u>				
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453 007	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	103,058.98	(4,767.93)	98,291.05
22 553	TAXES LEVIED FOR FUTURE PERIODS	117,565.81	(10,630.63)	106,935.18
	Current Liabilities Subtotal:	<u>220,625.61</u>	<u>(15,398.56)</u>	<u>205,227.05</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	110,574.00	(176.03)	110,397.97
	Fund Balance Subtotal:	<u>110,574.00</u>	<u>(176.03)</u>	<u>110,397.97</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>331,199.61</u>	<u>(15,574.59)</u>	<u>315,625.02</u>

Annual; Processing Month 03/2024; 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	(9,471.65)	(1,776.18)	(11,247.83)
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	14,221.71	0.00	14,221.71
	Current Assets Subtotal:	<u>7,983.42</u>	<u>(1,776.18)</u>	<u>6,207.24</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	103,320.11	0.00	103,320.11
51 208	ACCUM DEPRECIATION-LOCAL	(72,162.58)	0.00	(72,162.58)
	Long-term Assets Subtotal:	<u>31,157.53</u>	<u>0.00</u>	<u>31,157.53</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>52,956.66</u>	<u>(1,776.18)</u>	<u>51,180.48</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	20,185.62	0.00	20,185.62
	Current Liabilities Subtotal:	<u>20,185.65</u>	<u>0.00</u>	<u>20,185.65</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 03/2024; 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	13,081.51	(1,776.18)	11,305.33
	Fund Balance Subtotal:	<u>21,247.09</u>	<u>(1,776.18)</u>	<u>19,470.91</u>
	<u>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</u>	<u>52,956.66</u>	<u>(1,776.18)</u>	<u>51,180.48</u>

Annual; Processing Month 03/2024; 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	135,860.47	(4,003.11)	131,857.36
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>135,860.47</u>	<u>(4,003.11)</u>	<u>131,857.36</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	(10,709.00)	0.00	(10,709.00)
	Long-term Assets Subtotal:	<u>401,008.78</u>	<u>0.00</u>	<u>401,008.78</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><u>581,424.27</u></u>	<u><u>(4,003.11)</u></u>	<u><u>577,421.16</u></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	38,802.07	0.00	38,802.07
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
53 453 007	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>38,808.14</u>	<u>0.00</u>	<u>38,808.14</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	505,452.03	(4,003.11)	501,448.92
	Fund Balance Subtotal:	<u>505,452.03</u>	<u>(4,003.11)</u>	<u>501,448.92</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>581,424.27</u></u>	<u><u>(4,003.11)</u></u>	<u><u>577,421.16</u></u>

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	6,801.57	307.50	7,109.07
	Current Assets Subtotal:	<u>6,801.57</u>	<u>307.50</u>	<u>7,109.07</u>
	Total Assets and Deferred Outflows of Resources:	<u>6,801.57</u>	<u>307.50</u>	<u>7,109.07</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,801.57	307.50	7,109.07
	Fund Balance Subtotal:	<u>6,801.57</u>	<u>307.50</u>	<u>7,109.07</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>6,801.57</u>	<u>307.50</u>	<u>7,109.07</u>

Annual; Processing Month 03/2024; 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	1,699.04	(18.82)	1,680.22
	Current Assets Subtotal:	<u>1,699.04</u>	<u>(18.82)</u>	<u>1,680.22</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,699.04</u>	<u>(18.82)</u>	<u>1,680.22</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,699.04	(18.82)	1,680.22
	Fund Balance Subtotal:	<u>1,699.04</u>	<u>(18.82)</u>	<u>1,680.22</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,699.04</u>	<u>(18.82)</u>	<u>1,680.22</u>

Annual; Processing Month 03/2024; 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	196,462.30	0.00	196,462.30
90 204	EQUIPMENT - LOCAL	375,865.00	0.00	375,865.00
	Long-term Assets Subtotal:	1,390,688.00	0.00	1,390,688.00
Total Assets and Deferred Outflows of Resources:		1,390,688.00	0.00	1,390,688.00
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	939,887.00	0.00	939,887.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	450,801.00	0.00	450,801.00
	Fund Balance Subtotal:	1,390,688.00	0.00	1,390,688.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,390,688.00	0.00	1,390,688.00

Batch Description: MARCH 31 2024 CHECK RECONCILIATION Processing Month: 03/2024
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	03/31/2024	401,571.41

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37856	ORTONVILLE INDEPENDENT AND NORTHERN STAR	11/20/2023	40.00
37948	ADVANCE PAYMENT FUND	03/18/2024	578.00
37954	FOOD SERVICE FUND	03/18/2024	65.00
37955	FREDRICHSEN AIR CONDITIONING & HEATING	03/18/2024	285.71
37956	KIMBERLY MUENCHOW	03/18/2024	9.62
37960	SOUTH DAKOTA DEPT OF EDUCATION	03/18/2024	406.78
	Total:		<u>1,385.11</u>

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	OVERPAYMENT TO CITY UTILITY BILLS	03/31/2024	(3.00)
	Total:		<u>(3.00)</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
401,571.41	(1,388.11)	400,183.30	400,183.30	0.00

Cleared Automatic Payment Total:	29,044.12
Cleared Checks Total:	87,440.65
Cleared Direct Deposit Total:	(64,275.62)
Cleared Void Total:	
Cleared Cash Receipt Total:	111,691.82
Cleared Manual Journal Entries Total:	(17.33)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

3/31/2024

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
11 101	2/12/2024	MJ24-034		200.00	ADV PYMT CKS
11 1190 000 479 011	2/12/2024	MJ24-034	200.00		ADV PYMT CKS
10 551	2/28/2024	MJ24-035	12,926.17		GRANT COUNTY APPORTIONMENT
10 110	2/28/2024	MJ24-035		12,856.76	GRANT COUNTY APPORTIONMENT
10 112	2/28/2024	MJ24-035		69.41	GRANT COUNTY APPORTIONMENT
21 551	2/28/2024	MJ24-035	4,050.93		GRANT COUNTY APPORTIONMENT
21 110	2/28/2024	MJ24-035		4,027.92	GRANT COUNTY APPORTIONMENT
21 112	2/28/2024	MJ24-035		23.01	GRANT COUNTY APPORTIONMENT
22 551	2/28/2024	MJ24-035	4,088.02		GRANT COUNTY APPORTIONMENT
22 110	2/28/2024	MJ24-035		4,063.49	GRANT COUNTY APPORTIONMENT
22 112	2/28/2024	MJ24-035		24.53	GRANT COUNTY APPORTIONMENT
10 551	2/28/2024	MJ24-035	6,512.94		ROBERTS COUNTY APPORTIONMENT
10 110	2/28/2024	MJ24-035		6,213.05	ROBERTS COUNTY APPORTIONMENT
10 112	2/28/2024	MJ24-035		299.89	ROBERTS COUNTY APPORTIONMENT
21 551	2/28/2024	MJ24-035	2,973.93		ROBERTS COUNTY APPORTIONMENT
21 110	2/28/2024	MJ24-035		2,898.58	ROBERTS COUNTY APPORTIONMENT
21 112	2/28/2024	MJ24-035		75.35	ROBERTS COUNTY APPORTIONMENT
22 553	2/28/2024	MJ24-035	3,011.51		ROBERTS COUNTY APPORTIONMENT
22 110	2/28/2024	MJ24-035		2,935.51	ROBERTS COUNTY APPORTIONMENT
22 112	2/28/2024	MJ24-035		76.00	ROBERTS COUNTY APPORTIONMENT
10 2529 000 114	3/14/2024	MJ24-036		1,327.20	COR ADMIN ASST LEAVE PAY ACCT
10 2490 000 114	3/14/2024	MJ24-036	1,327.20		COR ADMIN ASST LEAVE PAY ACCT
10 101	3/20/2024	MJ24-037		20.33	MEDICAID ADMIN FEE
10 2490 000 319	3/20/2024	MJ24-037	20.33		MEDICAID ADMIN FEE
11 101	3/28/2024	MJ24-034		648.00	ADV PYMT CKS
11 1190 000 479 011	3/28/2024	MJ24-034	648.00		ADV PYMT CKS
72 101	3/28/2024	MJ24-034		18.82	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	3/28/2024	MJ24-034	18.82		STUDENT COUNCIL PAYMENTS
10 551	3/31/2024	MJ24-038	15,115.36		GRANT COUNTY APPORTIONMENT
10 110	3/31/2024	MJ24-038		15,102.12	GRANT COUNTY APPORTIONMENT
10 112	3/31/2024	MJ24-038		13.24	GRANT COUNTY APPORTIONMENT
21 551	3/31/2024	MJ24-038	4,704.37		GRANT COUNTY APPORTIONMENT
21 110	3/31/2024	MJ24-038		4,702.08	GRANT COUNTY APPORTIONMENT
21 112	3/31/2024	MJ24-038		2.29	GRANT COUNTY APPORTIONMENT
22 551	3/31/2024	MJ24-038	4,767.93		GRANT COUNTY APPORTIONMENT
22 110	3/31/2024	MJ24-038		4,765.62	GRANT COUNTY APPORTIONMENT
22 112	3/31/2024	MJ24-038		2.31	GRANT COUNTY APPORTIONMENT
10 551	3/31/2024	MJ24-038	28,460.69		ROBERTS COUNTY APPORTIONMENT
10 110	3/31/2024	MJ24-038		28,326.95	ROBERTS COUNTY APPORTIONMENT
10 112	3/31/2024	MJ24-038		133.74	ROBERTS COUNTY APPORTIONMENT
21 551	3/31/2024	MJ24-038	10,489.79		ROBERTS COUNTY APPORTIONMENT
21 110	3/31/2024	MJ24-038		10,456.19	ROBERTS COUNTY APPORTIONMENT
21 112	3/31/2024	MJ24-038		33.60	ROBERTS COUNTY APPORTIONMENT
22 553	3/31/2024	MJ24-038	10,630.63		ROBERTS COUNTY APPORTIONMENT
22 110	3/31/2024	MJ24-038		10,596.74	ROBERTS COUNTY APPORTIONMENT
22 112	3/31/2024	MJ24-038		33.89	ROBERTS COUNTY APPORTIONMENT
			109,946.62	109,946.62	TOTAL DEBITS AND CREDITS

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

The Big Stone City School District's Board of Education met in a regular session on March 18, 2024 @ 5:00 PM in the school boardroom/CEO office with the following members present or absent:

School administration and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Meeting called to order by school board President Hillary Henrich at 5:00 PM

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

The Pledge of Allegiance was recited.

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

Community Input Session: none

Communication Items

- Board Communication: none
- Principal Report: Highlights from around the school!
- Learning Center Director Report – March 2024 financials
- 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: Remaining ARP ESSER 3 funding ending 9/2024

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLC FUND
February 1, 2024	BEGINNING BALANCE	\$204,903.21	\$136,851.76	(\$7,368.74)	\$139,546.81
	TOTAL RECEIPTS	\$3,833.88	\$6,884.34	\$5,361.55	\$9,832.73
	TOTAL DISBURSEMENTS	(\$7,520.14)	(\$21,315.51)	(\$7,464.46)	(\$13,519.07)
February 29, 2024	ENDING BALANCE	\$201,096.95	\$122,420.59	(\$9,471.65)	\$135,860.47

Certificate of Deposit – \$241,788.52

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$9,036.78

Student Council (Fund 72) – \$1,699.04

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),370.00 ANDERSON, SHELLY ,(REIMBURSEMENT),33.85 BMO MASTERCARD,(PCARD),4,134.73 CHINDVALL, MARILYN ,(REIMBURSEMENT),59.19 CITY OF BIG STONE CITY, (UTILITIES),1,977.74 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),65.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),1,350.53 ORTONVILLE INDEPENDENT AND NORTHERN STAR,(ADVERTISING),90.00 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),914.25 RONLIEN EXCAVATING INC,(MAINTENANCE),87.00 SUPERIOR HOOD STEAMERS INC,(KITCHEN RANGE HOOD CLEANING),795.00 US FOODS,(FOOD PURCHASES, CUSTODIAL),389.69

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),1,665.66

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),1,707.88

FOOD SERVICE FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),79.61 BMO MASTERCARD,(PCARD),1,437.85 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),442.94 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),269.39 MUENCHOW, KIMBERLY ,(REIMBURSEMENT),9.62 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),406.78 US FOODS,(FOOD PURCHASES, CUSTODIAL),1,245.97

PRESCHOOL/LEARNING CENTER/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),208.00 BMO MASTERCARD,(PCARD),337.78 CITY OF BIG STONE CITY, (UTILITIES),253.44 FREDRICHSEN AIR CONDITIONING & HEATING,(HEATING & COOLING),285.71 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),90.31 RONLIEN EXCAVATING INC,(MAINTENANCE),43.05 US FOODS,(FOOD PURCHASES, CUSTODIAL),198.73

Action Items

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

- Approval of minutes from previous school board meeting(s); February 26, 2024 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 Big Stone City School District #25-1 Reorganizational/Dissolution Plan

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

There were discussions on the following items:

- School board member terms
- Two year reorganization - ongoing
- Next school board meeting(s): April 15, 2024 (regular meeting) at 5:00 PM in the board room/CEO office.

Motion by VanLith, seconded by Christensen, to adjourn the meeting at 5:19 PM. 5 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication

School Dismissals

Early Outs, Late Starts, No School
2024FY

Date	Type	Reason for Dismissal
1/15/2024	Two hour late	Windchill Warnings
1/16/2024	Two hour late	Windchill Warnings
3/25/2024	No school	NE SD-wide snow storm/blizzard
3/26/2024	No school	NE SD-wide snow storm/blizzard
3/27/2024	Two hour late	NE SD-wide snow storm/blizzard
4/15/2024		TIE conf for all staff - determined at school board meeting to change from student days to in-service
4/16/2024		TIE conf for all staff - determined at school board meeting to change from student days to in-service
We have 4 total days so far that have changed student contact days, two change days and two snow days		
Rules for late starts and early dismissals on attendance and counting a full day of school. Once we are in school and take attendance, we are considered a full day of school. Now minutes and hours are still calculated separately for the overall student need for hours and minutes per SDCL 13-26 section.		