

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

BIG STONE CITY SCHOOL DISTRICT 25-1

“Educating all students for a lifetime of success!”

SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

July 24, 2023 at 6:00 PM

Location: School boardroom/CEO office

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

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal - absent

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. October 3, 2023 Community Spaghetti Supper along with the Donkey Basketball event to be held in the school gymnasium presented by Jennifer Cronen, teacher.
5. **Oath of Office, board member(s)** Motion: ____ ____ MC: __ (____-____)
 - a. Sue Christensen – 3 year term
 - b. Hillary Henrich – 1 year term appointment
 - c. Amy VanLith – 1 year term appointment
 - d. Alan Chrzanowski – 1 year term appointment
6. **Approval of the Agenda as Proposed/Amended** Motion: ____ ____ MC: __ (____-____)
7. **Discussion on LLLC Program ending 2023FY**
 - a. Learning Center Director Report; ending June 30, 2023 quarterly financials and estimated EOY balance with grant(s) reporting. There are still pending cash receipts to be added to revenue.
8. **Discussion on Budget to Actual Report ending 2023FY**
9. **Approval of the Supplemental Budget for Funds** Motion: ____ ____ MC: __ (____-____)
 - a. 2023FY Supplemental Budget Recommendation and worksheet
10. **Approval of the Fund Transfer(s)** Motion: ____ ____ MC: __ (____-____)
 - a. 2023FY Fund Transfer Recommendations
11. **Adjourn the 2022-2023 School Board** Motion: ____ ____ MC: __ (____-____)
12. **Call the 2023-2024 School Board to order by Christopher Folk, CEO**
 - a. Motion: ____ ____ MC: __ (____-____)
13. **Nomination(s) for School Board President:**
 - a. Motion: ____ (one motion to nominate)
14. **Nomination(s) for School Board President to cease:**
 - a. Motion: ____ ____ MC: __ (____-____)

School Board President resumes the meeting:

15. Nomination(s) for School Board Vice President

- a. Motion: _____ (one motion to nominate)

16. Nomination(s) for School Board Vice President to cease:

- a. Motion: _____ MC: _____ (____-____)

17. Call to order by School Board President

Time: _____

18. Roll Call _____ Henrich _____ Westermeyer _____ VanLith _____ Christensen _____ Chrzanowski

19. Community Input Session (5-minute maximum)

- a. 2024FY Proposed Budget Hearing
1. View the 2024FY Budget Presentation
 2. Anticipated levies to be requested are as follows (prior year in parenthesis): \$1.32 per thousand for ag (py \$1.362), \$2.954 per thousand for owner-occupied property (py \$3.048), and \$6.113 per thousand for other (ie commercial property, py \$6.308). These levies have decrease the past 2 years.
 3. The capital outlay levy request will be in dollars of \$190,000, an increase of \$5,000 from prior year \$185,000, which per DOE 20-Profile worksheet (statistic digest), the levy is calculated to be around \$1.641 per thousand for payable 2022 (py \$1.579). The state law allows up to \$3.00 per thousand.
 4. The special education anticipated levy request will be \$1.574 (py 1.550). The max levy is requested so that, if needed, the school can request additional money for special education costs from the extraordinary cost fund through the state. The amount of the levy will be finalized in September 2023 when the levy request is sent to the county auditors.
 5. Opt out request of \$250,000. (py \$250,000)

20. Communication Items

- a. Board Communication
- b. Principal Report – none this month
- c. Learning Center Director Report – done above
- 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
 - a. Pending revenues to receive are from ESSER #3 and Title funding that is in process to be claimed through the GMS of DOE. Coincides with the 2023FY estimated ending budget amounts. Also, pending cash receipts for the LLLC into ending 2023FY.
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; ASB Protective Trust \$24,469 for 2024FY property and liability insurance, factored into the 2024FY budget already; Myrna Becker, Love n Logic for staff in-service this Aug and Oct 2023 \$1,500 and \$1,500, using Title REAP funds for this staff professional development; Risk Program Administrators for cyber security insurance \$5,727.21; assorted 2024FY program software fees such as SUI, school accounting software, for \$3,950. 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. 2-year reorganization checklist – review
8. ASBSD P-card Program- rebate
 - a. This past year for 2023FY we purchased \$131,108.80, total rebate received \$1,713.

21. 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); June 19, 2023 board minutes
 2. Approval and/or corrections of the school district’s financial report(s)
 3. Approval of the bills, including BMO Mastercard purchases
 4. Approval of the Disclosure of Conflict of Interest, per Policy AH, if applicable.
 5. Approval to surplus three compartment sink from food service and CMA commercial dishwasher model 180.
 - a. Both were replaced when installing the new CMA-180S this winter/spring per the CANS equipment grant the school received. The dishwasher had been past its useful life. Three compartment sink was unable to be used due to the size and rearranging of the current dishwasher.
 6. Approval of Maurina Street as OST Assistant – Summer 2023
 7. Approval of Taylor Sletten as OST Assistant and LLLC helper – Summer 2023
 8. Approval of the South Dakota Department of Health Contract
 - a. This is a yearly contract that we have with the Department of Health that offers us our school nursing services and testing. Rate \$40/hr for services, 35 hours of service for the school year, including social/emotional services. \$1,400 in total services. Documents available at the board meeting for review if needed.
 9. Approval of the Associated School Boards Protective Trust – Worker’s Compensation Fund Adoption, Renewal Motion and Participant Agreement
 - a. This is our estimated yearly renewal proposal for the school’s worker’s compensation benefit. Documents available at the board meeting for review if needed.
 10. Approval of the Associated School Boards Protective Trust – Property and Liability Insurance Adoption, Renewal Motion and Participant Agreement
 - a. This is our yearly renewal proposal for the school’s property and liability insurance. Documents available at the board meeting for review if needed.
 11. Approval of the Big Stone Therapies Contract
 - a. This is a yearly contract that we have with Big Stone Therapies that offers our school therapy services. Documents available at the board meeting for review if needed.
 12. Approval of the Tuition Agreement with the Ortonville School District #2903 for the 2023-2024 SY.

13. 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. Correspondence will be present at meeting if viewing is needed.
14. Approval of the CEO/Business Manager to be the designated school official on open enrollment applications
 - a. This gives the flexibility to the CEO, on behalf of the school district, who will be able to approve open enrollment forms throughout the year when time is a factor. All open enrollment forms will be discussed and/or approved also at board meetings.
15. Approval of the student/parent handbook for the 2023-2024 school year.
 - a. This handbook was approved at last month's school board meeting. There was an addition of an updated policy. Policy JFCL Student Registered Sex Offenders. A copy will be available at the meeting.
16. Approval of the Classified Staff Plan for use of ARP ESSER III funds per the DOE GMS request.
 - a. It was discussed after negotiations were finished in the spring of 2021 to use part of the ESSER III funds for retention of current staff for a 3-year time period. The certified staff have documentation on this through the negotiation process. This is the final year.

22. Reorganization Consent Agenda, SDCL 13-8-10 Motion: _____ MC: _____ (____-____)

- b. Designation of official depository(ies), MinnWest Bank, Big Stone City, per SDCL 13-16-15
- c. Designation of official legal newspaper, Grant County Review, Milbank SD
- d. Authorize continuation of existing funds or accounts and the establishment of any new accounts, if applicable
- e. Set date, time and place for regular board meetings (previous year, third Monday)
- f. Set number of members present to establish a quorum (previous year 3 out of 5 members)
- g. Set number of votes required to pass a motion (majority of those present of a quorum)
- h. Adoption of board policies and schedule for review
 1. If any necessary changes need to be made or if updated policies are mentioned through the Associated School Boards of South Dakota, they will be presented at that time. All school board policies can be viewed on our district website.
- i. Establishment of advisory committee(s) where applicable
 1. See Big Stone City School District #25-1 Committees Report in board packet
- j. Review bonds for Business Manager and other bonded personnel
 1. Per ASBPT, our school has crime coverage that is \$1 million coverage for each employee.
- k. Appointment of administrator of trust and agency accounts; Business Manager
- l. Appointment of individual(s) authorized to direct federal programs; CEO
- m. Authorize administrator to institute school lunch agreement; CEO
- n. Re-designate Amended Roberts Rules of Order as guidelines for parliamentary procedures rules
- o. Authorize Business Manager to invest and reinvest funds in institutions which serves greatest advantage to school district
- p. Set the following fees for the 2023-2024 school year:
 1. Student lunch: \$3.60
 2. Student breakfast: \$2.60

3. Student's Seconds: \$1.50
4. Adult lunch: \$5.00
5. Adult breakfast: \$3.00
6. Adult Seconds: \$1.50
7. Milk: \$0.60
8. Preschool Tuition: \$100/month
9. Extracurricular Building Rental Fees
 - a. Gymnasium & Lunchroom Rental Fee: \$175 (prior \$150)
 - b. Security Deposit: \$175 (prior \$150)
10. Lunchroom ONLY; Gymnasium locked Rental Fee: \$100 (prior \$75)
 - a. Security Deposit: \$100 (prior \$75)
11. All other fees will be left up to the discretion of the administration of the district
- q. Set the following rates of pay for substitutes for the 2023-2024 school year:
 1. Substitute for teacher position - \$120 (prior \$115)
 2. Substitute for a paraprofessional position - \$ 110 (prior \$105)
- r. Authorize CEO to close school in emergency situations and in case of inclement weather. If absent, authorization goes to the Principal, Head Custodian, and Board President, in that order.
- s. Designate the county sheriff as the district truancy officer for the school year
- t. Set board member per diem for the year; \$40/meeting
- u. Designate Rodney Freeman and/or KSB School Law as legal counsel for the school year
- v. Authorize expenses to be made from Imprest Fund
- w. Set mileage rates (previous year; \$0.51/mile) (prior \$0.45/mile)

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

- a. Two-year reorganization – ongoing
- b. Next school board meeting(s): based on reorg meeting, third Monday of the month, August 21, 2023 (regular meeting) at 6:00pm in the school boardroom/CEO office

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

Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
10	GENERAL FUND						
10 1110	AD VALOREM TAXES	771,752.00	791,127.23	762,115.00	790,895.65	103.78	
10 1120	PRIOR YEARS' AD VALOREM TAXES	3,500.00	12,154.41	5,000.00	3,117.12	62.34	
10 1140	UTILITY TAX	16,000.00	13,091.78	14,000.00	17,477.31	124.84	
10 1190	PENALTIES AND INTEREST ON TAX	1,000.00	2,751.03	1,000.00	914.78	91.48	
10 1510	INTEREST EARNED	4,000.00	4,447.50	4,000.00	1,335.58	33.39	
10 1791	YEARBOOK SALES	100.00	120.00	100.00	185.00	185.00	
10 1910	RENTALS	100.00	978.00	100.00	1,025.00	1,025.00	
10 1973	MEIDCAID INDIRECT ADM SERVICES	800.00	1,790.04	800.00	1,871.90	233.99	
10 1990	OTHER	3,500.00	19,442.75	2,000.00	3,099.00	154.95	
10 2110	COUNTY APPORTIONMENT	4,000.00	4,026.94	4,000.00	3,452.03	86.30	
10 2200	REVENUE IN LIEU OF TAXES	100.00	86.25	100.00	0.00	0.00	
10 3111	STATE AID	70,200.00	116,738.00	58,396.00	51,462.00	88.13	
10 3112	STATE APPORTIONMENT	5,000.00	4,342.51	5,000.00	4,793.78	95.88	
10 3114	BANK FRANCHISE TAX	9,000.00	14,242.03	12,000.00	10,811.20	90.09	
10 3900	OTHER STATE REVENUE	0.00	0.00	0.00	230.00	0.00	
10 4200	REVENUE IN LIEU OF TAXES	0.00	0.00	0.00	60.73	0.00	
10 5110	OPERATING TRANSFERS IN OR RESERVE	169,199.00	78,750.00	249,320.31	180,951.00	73%	capital outlay 45% transfer of \$83250; \$97,701 so far in reserve use; planned to use \$148K for reserve use per 2023FY budget
USE							
10 4151 007	OTHER STATE REV. - FFPV	3,500.00	5,359.24	3,500.00	5,002.69	142.93	
10 1990 009	OTHER - ALUMINUM CAN RECYCLING	0.00	3,880.00	0.00	1,400.00	0.00	
10 1313 010	TUITION - ORTONVILLE	204,961.02	190,526.33	186,327.68	176,240.21	94.59	
10 1920 023	CONTRIBUTIONS AND DONATIONS - LIONPACK	2,500.00	1,500.00	2,500.00	1,000.00	40.00	
10 1990 024	OTHER - PTO - MAIN SCHOOL FUNDRAISING	2,000.00	2,654.84	2,000.00	6,458.56	322.93	
10 1990 098	OTHER - FIELD TRIPS	1,500.00	0.00	0.00	3,126.22	0.00	
10 1990 099	OTHER - SCHOOL PLAY/ARTIST	2,000.00	0.00	1,000.00	1,500.00	150.00	
10 4151 300	FEDERAL REAP G5	4,045.00	1,549.28	3,369.00	892.56	26.49	
10 4190 303	POOLED FEDERAL GRANTS - ESSER 2	65,894.00	54,542.00	55,293.00	58,819.00	89.95	A/R entry added \$9,085
10 4191 304	ESSER 3 - CFDA 54-425U - LEARNING LOSS	73,429.37	49,546.00	63,961.01	0.00	0.00	
10 4191 306	ESSER 3 - CFDA 84-425U - GENERAL	0.00	18,725.00	0.00	53,480.00	0.00	A/R entry added \$7,439
10 4158 500	TITLE I PART A (84-010)	34,880.00	40,805.00	29,737.00	24,298.00	76.05	A/R entry added \$1,684
10 4159 501	TITLE II PART A REAP (84-367A)	7,362.00	8,244.00	10,000.00	7,701.00	77.01	
10 4153 504	TITLE IV REAP FLEX	10,000.00	3,517.00	10,000.00	2,242.00	18.51	A/R entry added \$391

Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
10 3125 703	MENTOR GRANT PROGRAM	7,850.75	9,759.55	8,000.00	6,380.48	79.76	
		1,478,173.14	1,454,696.71	1,493,619.00	1,420,222.80	95%	\$ 0.16
1111	ELEMENTARY PROGRAM						
10 1111 000 111	CERTIFIED STAFF SALARY	262,074.00	277,310.85	265,000.00	206,671.85	77.99	
10 1111 000 114	CLASSIFIED STAFF SALARY	5,460.00	5,017.50	23,625.00	28,160.42	119.20	
10 1111 000 120	SUBSTITUTES - ELEMENTARY	3,200.00	8,368.00	6,890.00	7,547.50	109.54	
10 1111 000 210	SOCIAL SECURITY	20,711.15	20,029.29	22,606.90	16,273.16	71.98	
10 1111 000 220	RETIREMENT	16,052.04	16,656.22	17,317.81	14,076.18	81.28	
10 1111 000 230	HEALTH INSURANCE	13,608.00	10,210.11	14,958.00	14,974.16	100.11	
10 1111 000 240	WORKMENS COMPENSATION	5,631.00	5,913.00	7,000.00	7,519.00	107.41	
10 1111 000 250	UNEMPLOYMENT INSURANCE	2,500.00	2,109.19	2,500.00	2,362.00	94.48	
10 1111 000 319	OTHER PROFESSIONAL SERVICES	1,000.00	1,087.25	1,300.00	1,285.10	98.85	
10 1111 000 334	TRAVEL	300.00	0.00	300.00	65.09	21.70	
10 1111 000 350	ADVERTISING	1,900.00	1,421.78	1,900.00	1,466.74	77.20	
10 1111 000 399	LYCEUMS	850.00	475.00	950.00	425.00	44.74	
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	8,000.00	6,634.44	7,000.00	7,173.34	102.48	
10 1111 024 411	NON-TECHNOLOGY SUPPLIES - FUNDRAISER	0.00	0.00	0.00	125.00	0.00	
10 1111 300 541	EQUIPMENT - COMPUTERS; FED REAP	2,022.50	1,238.04	1,684.50	772.49	45.86	
10 1111 303 114	G5 CLASSIFIED STAFF SALARY - ESSER#2 FUNDS	0.00	6,344.49	0.00	4,000.00	0.00	
10 1111 303 210	SOCIAL SECURITY - ESSER#2 FUNDS	0.00	486.10	0.00	306.00	0.00	
10 1111 303 220	RETIREMENT - ESSER#2 FUNDS	0.00	407.90	0.00	0.00	0.00	
10 1111 304 411	NON-TECHNOLOGY SUPPLIES - ESSER 3	0.00	0.00	0.00	0.00	0.00	
10 1111 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	3,553.00	0.00	0.00	0.00	
10 1111 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	21,080.01	0.00	
10 1111 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	498.00	0.00	1,612.62	0.00	
10 1111 501 111	CERTIFIED STAFF SALARY - TITLE II A - PD	7,362.00	1,152.00	800.00	1,323.00	165.38	
10 1111 501 210	SOCIAL SECURITY - TITLE II A - PD	0.00	118.47	100.00	95.45	95.45	
10 1111 501 220	RETIREMENT - TITLE II A - PD	0.00	69.12	100.00	75.06	75.06	
10 1111 501 319	OTHER PROF SERVICES - TITLE II A - PD	0.00	4,337.28	5,000.00	1,544.98	30.90	
10 1111 502 319	OTHER PROF SERVICES - TITLE II D - PROG	0.00	3,844.76	12,000.00	6,908.81	57.57	
10 1111 504 319	OTHER PROF SERVICES - TITLE IV	10,000.00	2,240.00	2,000.00	338.47	16.92	
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR PROGRAM	5,500.00	7,100.00	6,500.00	4,100.00	63.08	
10 1111 703 120	SUBSTITUTES - MENTOR PROGRAM	0.00	0.00	0.00	0.00	0.00	

actuals

07/21/2023 01:28 PM

Regular; Previous Year 1 06/2022; Processing Month 06/2023; Fund Number 10, 21, 22, 51, 53

User ID: C1FOLK

Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	420.75	573.79	500.00	297.45	59.49	
10 1111 703 220	RETIREMENT - MENTOR PROGRAM	330.00	0.00	0.00	0.00	0.00	
10 1111 703 230	HEALTH INSURANCE - MENTOR PROG	0.00	0.00	0.00	0.00	0.00	
10 1111 703 334	TRAVEL - MENTOR GRANT	1,600.00	2,085.76	1,000.00	1,592.69	159.27	
1111	ELEMENTARY PROGRAM	368,521.44	389,381.34	401,032.21	352,171.57	87.82	87% used due to the structure in our elementary this past 2023FY; combined two grades
1121	MIDDLE SCHOOL PROGRAM						
10 1121 000 111	CERTIFIED STAFF SALARY	142,868.00	103,198.52	163,500.00	155,836.75	95.31	
10 1121 000 112	INSTRUCTIONAL AIDES/PARA SALARY	5,460.00	13,941.75	0.00	0.00	0.00	
10 1121 000 120	SUBSTITUTES - MIDDLE SCHOOL	3,200.00	2,236.65	3,810.00	5,492.50	144.16	
10 1121 000 210	SOCIAL SECURITY	11,591.89	7,618.74	12,799.22	10,248.33	80.07	
10 1121 000 220	RETIREMENT	8,899.68	6,729.99	9,810.00	9,332.08	95.13	
10 1121 000 230	HEALTH INSURANCE	13,564.80	12,046.98	21,515.00	19,843.24	92.23	
10 1121 000 319	OTHER PROFESSIONAL SERVICES	1,000.00	528.25	1,300.00	723.25	55.63	
10 1121 000 334	TRAVEL	300.00	0.00	300.00	0.00	0.00	
10 1121 000 411	NON-TECHNOLOGY SUPPLIES	4,000.00	1,596.11	2,800.00	2,471.05	88.25	
10 1121 300 541	EQUIPMENT - COMPUTERS; FED REAP	2,022.50	311.24	1,684.50	120.07	7.13	
	G5						
10 1121 304 411	NON-TECHNOLOGY SUPPLIES - ESSER 3	0.00	0.00	0.00	0.00	0.00	
10 1121 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	10,020.00	0.00	
10 1121 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	766.54	0.00	
1121	MIDDLE SCHOOL PROGRAM	192,906.87	148,208.23	217,518.72	214,853.81	98.77	ok
1251	CULTURALLY DIFFERENT (LEP, ESL, ELL)						
10 1251 000 114	CLASSIFIED STAFF SALARY - ELL	0.00	0.00	0.00	181.80	0.00	
10 1251 000 210	SOCIAL SECURITY - ELL	0.00	0.00	0.00	13.91	0.00	
10 1251 000 319	OTHER PROF SERVICES - ELL	0.00	0.00	500.00	1,772.26	354.45	
10 1251 000 411	NON-TECHNOLOGY SUPPLIES - ELL	0.00	0.00	500.00	215.33	43.07	
1251	CULTURALLY DIFFERENT (LEP, ESL, ELL)	0.00	0.00	1,000.00	2,183.30	218.33	new program this year that we didn't know we would have until we approved the budget; 2 ELL students who will return for 2024FY
1273	TITLE 1						
10 1273 000 111	CERTIFIED STAFF SALARY	12,954.83	6,706.69	0.00	9,240.85	0.00	
10 1273 000 114	CLASSIFIED STAFF SALARY	8,000.00	6,105.66	15,000.00	10,760.25	71.74	
10 1273 000 210	SOCIAL SECURITY	1,523.04	3,505.94	3,044.62	2,683.89	88.15	
10 1273 000 220	RETIREMENT	1,192.29	3,189.80	2,387.94	84.57	3.54	
10 1273 000 230	HEALTH INSURANCE	22.80	24.75	22.80	3.12	13.68	
10 1273 000 319	PROF SERVICES	120.00	0.00	120.00	0.00	0.00	
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	250.00	110.52	250.00	279.90	111.96	
10 1273 306 114	CLASSIFIED STAFF SALARY - ESSER 3	0.00	1,592.00	0.00	0.00	0.00	

Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
10 1273 306 190	GENERAL OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	1,960.02	0.00	
10 1273 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	217.00	0.00	149.94	0.00	
10 1273 500 111	CERTIFIED STAFF SALARY - TITLE I PART A	33,079.86	40,805.00	24,799.00	18,598.00	74.99	
10 1273 500 210	SOCIAL SECURITY - TITLE I PART A	80.00	0.00	0.00	0.00	0.00	
10 1273 500 220	RETIREMENT - TITLE I PART A	65.00	0.00	0.00	0.00	0.00	
10 1273 500 230	HEALTH INSURANCE - TITLE I PART A	0.00	0.00	0.00	5,700.00	0.00	
10 1273 500 411	NON-TECHNOLOGY SUPPLIES - TITLE I PART A	1,000.00	0.00	0.00	0.00	0.00	
1273 TITLE 1		58,287.82	62,257.36	45,624.36	49,460.54	108.41	overage; Title teacher extra hours above half time status due to student demand throughout the school year; this may be an allowable cost to reimburse from grant Title or ESSER?
1293 CONTRACTS OUTSIDE STATE							
10 1293 000 372	TUITION-PAYMENT OUT OF STATE	700.00	1,080.00	700.00	0.00	0.00	
10 1293 010 372	TUITION - ORTONVILLE	167,695.38	165,471.08	126,436.64	143,006.49	113.11	overage; students that transferred at the beginning of the school year that weren't in budget
1293 CONTRACTS OUTSIDE STATE		168,395.38	166,551.08	127,136.64	143,006.49	112.48	
1294 CONTRACTS-INSIDE STATE							
10 1294 014 371	TUITION - MILBANK	111,796.92	105,585.98	113,127.52	119,782.08	105.88	overage; one student missed that was our district student after budget was approved
1294 CONTRACTS-INSIDE STATE		111,796.92	105,585.98	113,127.52	119,782.08	105.88	
2113 SOCIAL WORK SERVICES							
10 2113 303 111	CERTIFIED STAFF SALARY - ESSER 2 TIER II	0.00	0.00	0.00	48,184.30	0.00	**
10 2113 303 210	SOCIAL SECURITY - ESSER 2 TIER II	0.00	0.00	0.00	3,429.62	0.00	**
10 2113 303 220	RETIREMENT - ESSER 2 TIER II	0.00	0.00	0.00	2,891.04	0.00	**
10 2113 303 230	HEALTH INSURANCE - ESSER 2 TIER II	0.00	0.00	0.00	9.72	0.00	**
10 2113 304 111	CERTIFIED STAFF SALARY - ESSER 3 - TIER II TEACHER & LIT COACH	45,456.89	23,502.39	48,638.87	0.00	0.00	these budget lines are for those above; change in op unit after budget was approved **
10 2113 304 210	CERTIFIED STAFF SALARY - ESSER 3 - TIER II TEACHER & LIT COACH	3,477.45	1,677.42	3,720.87	0.00	0.00	**
10 2113 304 220	RETIREMENT - ESSER 3 - TIER II TEACHER & LIT COACH	2,727.41	1,363.68	2,918.33	0.00	0.00	**
10 2113 304 230	HEALTH INSURANCE - ESSER 3 - TIER II TEACHER & LIT COACH	15.00	5.55	15.00	0.00	0.00	**

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Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
10 2113 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	4,010.00	0.00	
10 2113 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	306.77	0.00	
2113 SOCIAL WORK SERVICES		51,676.75	26,549.04	55,293.07	58,831.45	106.40	
2213 INST STAFF TRAINING (IN-SERV)							
10 2213 000 319	OTHER PROF SERVICES - STAFF MEETINGS	1,000.00	1,576.35	1,000.00	1,009.96	101.00	
2213 INST STAFF TRAINING (IN-SERV)		1,000.00	1,576.35	1,000.00	1,009.96	101.00	ok
2214 TITLE I PROFESSIONAL DEVELOPMENT SERVICE							
10 2214 151 111	CERTIFIED STAFF SALARY - MTSS FUNDS	2,000.00	1,314.00	2,000.00	1,242.00	62.10	
10 2214 151 210	SOCIAL SECURITY - MTSS FUNDS	160.00	94.54	160.00	89.29	55.81	
10 2214 151 220	RETIREMENT - MTSS FUNDS	120.00	78.84	120.00	74.52	62.10	
10 2214 151 319	OTHER PROF SERVICES - MTSS FUNDS	1,200.00	135.49	1,200.00	8.46	0.71	
10 2214 151 411	NON-TECHNOLOGY SUPPLIES - MTSS	1,520.00	1,175.84	1,520.00	1,953.56	128.52	
2214 TITLE I PROFESSIONAL DEVELOPMENT SERVICE		5,000.00	2,798.71	5,000.00	3,367.83	67.36	ok
2219 OTHER IMPROVEMENT OF INST							
10 2219 303 190	OTHER SALARIES - ESSER 2 RETENTION PAYMENT	57,979.00	41,801.26	0.00	0.00	0.00	
10 2219 303 210	SOCIAL SECURITY - ESSER 2 RETENTION PAYMENT	4,435.39	3,005.76	0.00	0.00	0.00	
10 2219 303 220	RETIREMENT - ESSER 2 RETENTION PAYMENT	3,479.61	2,496.49	0.00	0.00	0.00	
10 2219 304 190	OTHER SALARIES - ESSER 3 LEARNING LOSS	6,510.00	9,229.50	0.00	0.00	0.00	
10 2219 304 210	SOCIAL SECURITY - ESSER 3 LEARNING LOSS	498.02	682.55	0.00	0.00	0.00	
10 2219 304 220	RETIREMENT - ESSER 3 LEARNING LOSS	390.60	347.22	0.00	0.00	0.00	
10 2219 304 319	OTHER PROF SERVICES - ESSER 3 LEARNING LOSS	13,700.00	12,382.40	0.00	0.00	0.00	
10 2219 304 411	NON-TECHNOLOGY SUPPLIES - ESSER 3 LEARNING LOSS	654.00	358.41	0.00	0.00	0.00	
10 2219 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	6,653.10	63,961.13	1,000.00	1.56	
10 2219 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	203.35	0.00	71.92	0.00	
10 2219 306 220	RETIREMENT - ESSER 3 GENERAL	0.00	230.99	0.00	60.00	0.00	

retention payment budgeted in all-inclusive budget line elsewhere; appropriate coding per DOE GMS; there will be a few of these throughout the budget

average; see comments above

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2219	OTHER IMPROVEMENT OF INST	87,646.62	77,391.03	63,961.13	1,131.92	1.77	
2222	LIBRARY SERVICES						
10 2222 000 119	OTHER COMPENSATION - LIBRARY	4,160.00	4,160.00	4,500.00	4,537.45	100.83	
10 2222 000 210	SOCIAL SECURITY - LIBRARY	318.24	299.16	344.25	326.76	94.92	
10 2222 000 220	RETIREMENT - LIBRARY	249.60	249.60	270.00	267.12	98.93	
10 2222 000 230	HEALTH INSURANCE - LIBRARY	0.00	0.00	0.00	0.00	0.00	
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	1,200.00	1,593.40	1,200.00	1,328.42	110.70	
2222	LIBRARY SERVICES	5,927.84	6,302.16	6,314.25	6,459.75	102.30	ok
2227	TECHNOLOGY SERVICES						
10 2227 000 119	OTHER COMPENSATION	5,000.00	7,186.50	7,000.00	7,780.50	111.15	
10 2227 000 210	SOCIAL SECURITY	382.50	519.62	535.50	559.41	104.46	
10 2227 000 220	RETIREMENT	300.00	394.47	420.00	466.83	111.15	
10 2227 000 230	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	
10 2227 022 319	OTHER PROF SERVICES - OUTSOURCED	11,000.00	8,034.15	11,000.00	3,995.00	36.32	
2227	TECH						
2227	TECHNOLOGY SERVICES	16,682.50	16,134.74	18,955.50	12,801.74	67.54	ok
2311	BOARD OF ED SERVICES						
10 2311 000 119	OTHER COMPENSATION - SCHOOL	2,600.00	1,960.00	2,400.00	2,080.00	86.67	
10 2311 000 210	BOARD						
10 2311 000 210	SOCIAL SECURITY	198.90	149.93	183.60	159.12	86.67	
10 2311 000 319	OTHER PROF SERVICES	500.00	0.00	500.00	457.50	91.50	
10 2311 000 411	NON-TECHNOLOGY SUPPLIES	600.00	16.98	600.00	187.73	31.29	
10 2311 000 640	DUES AND FEES	1,700.00	1,671.28	1,700.00	1,672.00	98.35	
2311	BOARD OF ED SERVICES	5,598.90	3,798.19	5,383.60	4,556.35	84.63	ok
2314	ELECTION SERVICE						
10 2314 000 319	PROFESSIONAL SERVICES - ELECTIONS	500.00	0.00	500.00	0.00	0.00	
2314	ELECTION SERVICE	500.00	0.00	500.00	0.00	0.00	ok
2315	LEGAL SERVICE						
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	453.64	500.00	820.53	164.11	
2315	LEGAL SERVICE	500.00	453.64	500.00	820.53	164.11	ok
2317	AUDIT SERVICE						
10 2317 000 319	PROFESSIONAL SERVICES - AUDIT	19,950.00	19,950.00	0.00	0.00	0.00	
2317	AUDIT SERVICE	19,950.00	19,950.00	0.00	0.00	0.00	ok
2410	PRINCIPAL'S OFFICE						
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	57,529.80	57,929.83	67,000.00	67,287.50	100.43	
10 2410 000 210	SOCIAL SECURITY	4,401.03	3,901.05	5,125.50	4,687.36	91.45	

this is where the ESSER retention payments were all-inclusively budgeted but per DOE GMS had to separate them into their appropriate accounting lines throughout the budget

Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
10 2410 000 220	RETIREMENT	3,451.79	3,475.80	4,020.00	4,015.08	99.88	
10 2410 000 230	HEALTH INSURANCE	5,130.00	4,915.89	22.80	13.20	57.89	
10 2410 000 319	OTHER PROF SERVICES	100.00	0.00	100.00	183.25	183.25	
10 2410 000 334	TRAVEL	1,400.00	298.44	1,400.00	166.46	11.89	
10 2410 000 411	NON-TECHNOLOGY SUPPLIES	500.00	126.86	500.00	104.18	20.84	
10 2410 000 640	DUES AND FEES	650.00	481.00	650.00	125.00	19.23	
2410	PRINCIPAL'S OFFICE	73,162.62	71,128.87	78,818.30	76,582.03	97.16	ok
2490	OTHER SUPPORT SERVICES-SCH ADM						
10 2490 000 319	MEDICAID CLAIMING FEE	120.00	145.76	120.00	119.20	99.33	
10 2490 306 190	OTHER SALARIES - ADMIN ASSIST ESSER 3	0.00	0.00	0.00	1,860.00	0.00	
10 2490 306 210	SOCIAL SECURITY - ADMIN ASSIST ESSER 3	0.00	0.00	0.00	142.29	0.00	
2490	OTHER SUPPORT SERVICES-SCH ADM	120.00	145.76	120.00	2,121.49	1,767.91	verage; due to ESSER retention payment, as all ESSER payments are claimed through GMS to be reimbursed with funds
2529	BUSINESS OFFICE						
10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR	68,350.12	68,350.14	71,100.00	71,790.27	100.97	
10 2529 000 114	CLASSIFIED STAFF SALARY - ADMIN ASSIST	22,500.00	23,081.03	23,500.00	23,840.30	101.45	
10 2529 000 119	OTHER COMPENSATION - ESSER PYMT	0.00	0.00	0.00	4,010.00	0.00	
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE	300.00	335.50	300.00	826.50	275.50	
10 2529 000 210	SOCIAL SECURITY	6,972.98	6,380.93	7,259.85	6,979.53	96.14	
10 2529 000 220	RETIREMENT	9,051.01	8,725.85	11,076.00	10,576.14	95.49	
10 2529 000 230	HEALTH INSURANCE	100.00	95.63	100.00	76.82	76.82	
10 2529 000 319	PROFESSIONAL SERVICES	4,405.00	4,343.91	4,405.00	4,513.71	102.47	
10 2529 000 334	TRAVEL	1,500.00	2,363.78	1,500.00	1,564.84	104.32	
10 2529 000 411	NON-TECHNOLOGY SUPPLIES	2,200.00	2,315.76	2,400.00	2,172.04	90.50	
10 2529 000 640	DUES AND FEES	1,000.00	1,067.00	1,000.00	1,141.00	114.10	
10 2529 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	0.00	0.00	
10 2529 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	0.00	0.00	
2529	BUSINESS OFFICE	116,379.11	117,059.53	122,640.85	127,491.15	103.95	verage; due to ESSER retention payment, as all ESSER payments are claimed through GMS to be reimbursed with funds
2549	OPERATION & MAINTENANCE OF PLANT						
10 2549 000 114	CLASSIFIED STAFF SALARY - CUSTODIAL	49,715.53	45,525.21	53,900.00	49,236.88	91.35	
10 2549 000 120	SUBSTITUTES	200.00	0.00	200.00	0.00	0.00	
10 2549 000 210	SOCIAL SECURITY	3,803.24	2,888.78	4,138.65	3,162.44	76.41	
10 2549 000 220	RETIREMENT	2,982.93	2,731.54	3,234.00	2,954.16	91.35	

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Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
10 2549 000 230	HEALTH INSURANCE	6,000.00	5,969.95	6,050.00	6,520.68	107.78	
10 2549 000 315	REGISTRATION FEES	130.00	0.00	130.00	0.00	0.00	
10 2549 000 323	REPAIRS & MAINTENANCE	12,000.00	7,020.74	10,000.00	9,902.27	99.02	
10 2549 000 329	PROPERTY INSURANCE	22,078.00	22,078.00	27,325.00	27,157.97	99.39	
10 2549 000 334	TRAVEL	100.00	0.00	100.00	0.00	0.00	
10 2549 000 340	COMMUNICATION - TELEPHONE	2,500.00	2,289.14	2,500.00	2,213.54	88.54	
10 2549 000 411	NON-TECHNOLOGY SUPPLIES	7,000.00	7,400.97	7,000.00	6,592.80	94.18	
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	11,000.00	15,590.44	11,000.00	15,466.58	140.61	overage utility
10 2549 041 321	PUBLIC UTILITY SERVICE - WATER	3,700.00	2,541.87	3,700.00	3,544.21	95.79	
10 2549 042 321	PUBLIC UTILITY SERVICE - HEAT	7,500.00	14,584.04	7,500.00	12,608.73	168.12	overage utility
10 2549 043 321	PUBLIC UTILITY SERVICE - RECYCLING/GARBAGE	3,000.00	2,515.09	4,500.00	3,887.33	86.39	
10 2549 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	2,282.00	0.00	0.00	0.00	
10 2549 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	2,840.01	0.00	
10 2549 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	311.00	0.00	217.26	0.00	
2549	OPERATION & MAINTENANCE OF PLANT	131,709.70	133,728.77	141,277.65	146,304.86	103.56	overage; due to above comments
2552	VEHICLE OPERATION SERVICES						
10 2552 000 114	CLASSIFIED STAFF SALARY	14,311.00	13,436.80	15,400.00	13,411.65	87.09	
10 2552 000 120	SUBSTITUTES - BUS DRIVER	300.00	162.00	300.00	560.00	186.67	
10 2552 000 210	SOCIAL SECURITY - BUS DRIVER	1,094.79	1,040.30	1,201.05	1,059.65	88.23	
10 2552 000 323	REPAIRS & MTNCE - VEHICLES	1,500.00	1,654.64	1,500.00	1,683.78	112.25	
10 2552 000 411	NON-TECHNOLOGY SUPPLIES - VEHICLES	100.00	0.00	100.00	26.76	26.76	
10 2552 000 413	MOTOR FUEL	3,400.00	5,642.18	3,400.00	5,914.60	173.96	overage fuel
10 2552 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	331.00	0.00	0.00	0.00	
10 2552 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	390.00	0.00	
10 2552 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	45.00	0.00	29.85	0.00	
2552	VEHICLE OPERATION SERVICES	20,705.79	22,311.92	21,901.05	23,076.29	105.37	overage; due to above comments
2555	CONTRACTED SERVICES						
10 2555 029 335	TRANSPORTATION-COMMON CARRIER - PRAIRIE	1,400.00	220.00	1,400.00	0.00	0.00	
2555	CONTRACTED SERVICES	1,400.00	220.00	1,400.00	0.00	0.00	ok
2562	FOOD SERVICE						
10 2562 007 461	FOOD PURCHASES - FFVP	3,500.00	5,155.03	3,500.00	4,749.91	135.71	
2562	FOOD SERVICE	3,500.00	5,155.03	3,500.00	4,749.91	135.71	overage; CAN'S claim program, rev=exp
3600	WELFARE ACTIVITIES SERVICES						
10 3600 023 461	FOOD PURCHASES - LIONPACK PROGRAM	2,500.00	380.56	2,500.00	420.35	16.81	

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3600	WELFARE ACTIVITIES SERVICES	2,500.00	380.56	2,500.00	420.35	16.81	ok
4500	EARLY RETIREMENT PAYMENT						
10 4500 000 150	EARLY RETIREMENT PAYMENT	5,700.00	5,700.00	5,700.00	950.00	16.67	
4500	EARLY RETIREMENT PAYMENT	5,700.00	5,700.00	5,700.00	950.00	16.67	ok
6900	COMBINED ACTIVITIES						
10 6900 000 119	OTHER COMPENSATION	5,100.00	5,000.00	5,100.00	4,915.00	96.37	
10 6900 000 210	SOCIAL SECURITY	390.15	365.12	390.15	353.57	90.62	
10 6900 000 220	RETIREMENT	306.00	228.06	306.00	294.96	96.39	
10 6900 000 230	HEALTH INSURANCE	0.00	0.71	0.00	0.41	0.00	
10 6900 000 319	OTHER PROF SERVICES	700.00	380.00	700.00	280.00	40.00	
10 6900 000 334	TRAVEL - EXTRA CURRICULAR	100.00	0.00	100.00	0.00	0.00	
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	500.00	264.99	500.00	84.84	16.97	
10 6900 009 319	OTHER PROF SERVICES - ALUMINUM CANS	0.00	709.19	0.00	0.00	0.00	
10 6900 098 319	OTHER PROF SERV - MISC FIELD TRIPS	4,000.00	7,644.77	4,000.00	10,656.82	266.42	
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PLAY	3,100.00	1,036.50	3,100.00	2,064.64	66.60	
6900	COMBINED ACTIVITIES	14,196.15	15,629.34	14,196.15	18,650.24	131.38	average; due to field trips but revenue from above brought in this year offset these costs; almost breakeven with rev slightly higher than exp
8110	OPERATING TRANSFERS OUT						
10 8110 000 690	TRANSFERS OUT	6,374.00	0.00	39,218.00	49,439.00	0.00	food service operating transfer in \$18997; preschool/fund 53 \$30442
8110	OPERATING TRANSFERS OUT	6,374.00	0.00	39,218.00	49,439.00	0.00	
10	GENERAL FUND	1,470,138.41	1,398,397.63	1,493,619.00	1,420,222.64	86.75	overall expenditures are at 87% of total general fund budget

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21	CAPITAL OUTLAY FUND						
21 1110	AD VALOREM TAXES	175,000.00	181,791.84	185,000.00	186,319.44	100.71	total prop tax revenue \$ 187,203.61
21 1120	PRIOR YEARS' AD VALOREM TAXES	400.00	2,187.21	400.00	696.61	174.15	total up to 45% transfer to use
21 1190	PENALTIES AND INTEREST ON TAX	100.00	474.41	100.00	187.56	187.56	\$ 84,241.62
21 1990	OTHER	0.00	1,795.00	0.00	0.00	0.00	
21 5110	OPERATING TRANSFERS IN OR RESERVE USE	2,853.00	0.00	17,235.00	46,790.00	0.00	reserve use for cap outlay
21 4191 306	ESSER 3 - CFDA 84.425U - GENERAL - HVAC	0.00	0.00	50,000.00	40,877.00	81.75	
1111	ELEMENTARY PROGRAM	178,353.00	186,248.46	252,735.00	274,870.61	90.24	\$ 0.39
21 1111 000 411	NON-TECHNOLOGY SUPPLIES	0.00	0.00	0.00	1,641.52	0.00	
21 1111 000 421	PRINTED TEXTBOOKS	3,000.00	3,468.83	12,000.00	5,194.47	43.29	
21 1111 000 479	OTHER NON CONSUMABLE SUPPLIES	0.00	2,937.56	0.00	0.00	0.00	
21 1111 000 541	EQUIPMENT - COMPUTERS	5,000.00	4,347.00	5,000.00	0.00	0.00	
1111	ELEMENTARY PROGRAM	8,000.00	10,753.39	17,000.00	6,835.99	40.21	
1121	MIDDLE SCHOOL PROGRAM						
21 1121 000 541	EQUIPMENT - COMPUTERS	5,000.00	5,000.00	5,000.00	0.00	0.00	
1121	MIDDLE SCHOOL PROGRAM	5,000.00	5,000.00	5,000.00	0.00	0.00	
2535	CONSTRUCTION AND IMPROVEMENTS						
21 2535 306 549	OTHER EQUIPMENT - ESSER 3 - HVAC	0.00	0.00	50,000.00	44,467.01	88.93	
2535	CONSTRUCTION AND IMPROVEMENTS	0.00	0.00	50,000.00	44,467.01	88.93	
2549	OPERATION & MAINTENANCE OF PLANT						
21 2549 000 323	REPAIRS & MTNCE	76,603.00	73,665.65	12,400.00	42,495.28	342.70	
21 2549 000 549	OTHER EQUIPMENT	0.00	3,088.77	80,085.00	92,391.34	115.37	
21 2549 306 549	OTHER EQUIPMENT - ESSER 3 - HVAC	0.00	0.00	0.00	0.00	0.00	
2549	OPERATION & MAINTENANCE OF PLANT	76,603.00	76,754.42	92,485.00	134,886.62	145.85	
2562	FOOD SERVICE						
21 2562 000 549	OTHER EQUIPMENT	5,000.00	4,673.00	0.00	0.00	0.00	
2562	FOOD SERVICE	5,000.00	4,673.00	0.00	0.00	0.00	
3500	CARE & CUSTODY OF CHILDREN - LLLC						
21 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	0.00	1,795.00	0.00	0.00	0.00	
21 3500 000 520	BUILDINGS - LLLC BUILDING	0.00	0.00	0.00	0.00	0.00	
3500	CARE & CUSTODY OF CHILDREN - LLLC	0.00	1,795.00	0.00	0.00	0.00	
5000	DEBT SERVICE						
21 5000 000 611	REDEMPTION OF PRINCIPAL	1,950.00	1,675.08	1,950.00	1,979.64	101.52	

Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
21 5000 000 614	ISSUANCE COSTS	3,050.00	0.00	3,050.00	3,450.96	113.15	
5000	DEBT SERVICE	5,000.00	1,675.08	5,000.00	5,430.60	108.61	
8110	OPERATING TRANSFERS OUT						
21 8110 000 690	MISC OBJECTS	78,750.00	78,750.00	83,250.00	83,250.00	0.00	not done yet
8110	OPERATING TRANSFERS OUT	78,750.00	78,750.00	83,250.00	83,250.00	0.00	
21	CAPITAL OUTLAY FUND	178,353.00	179,400.89	252,735.00	274,870.22	109%	
22	SPECIAL EDUCATION FUND						
22 1110	AD VALOREM TAXES	138,000.00	145,280.95	138,500.00	159,108.43	114.88	
22 1120	PRIOR YEARS' AD VALOREM TAXES	300.00	2,126.43	300.00	664.95	221.65	
22 1190	PENALTIES AND INTEREST ON TAX	101.00	455.62	100.00	143.53	143.53	
22 1973	MEDICAID INDIRECT ADM SERVICES	50.00	101.00	50.00	106.00	212.00	
22 4175	IDEA PART B 611 (CFDA 84.027)	22,792.00	0.00	21,858.00	36,117.00	165.23	used for SPED teacher salary and also the increase in exp on tuitioned out students in Milbank and Ortonville
22 4186	IDEA PRESCHOOL 619 (CFDA 84.173)	400.00	0.00	400.00	175.00	43.75	
22 1313 010	ORTONVILLE SCHOOL TUITION	8,000.00	11,987.97	6,000.00	9,736.99	162.28	
22 4191 306	ESSER 3 - CFDA 84.425U	0.00	0.00	0.00	6,437.00	0.00	
22 5110	OPERATING TRANSFERS IN OR RESERVE USE				3,446.00		reserve use for SPED
1221	MILD TO MODERATE DISABILITY	169,643.00	159,951.97	167,208.00	215,934.90	127.08	\$ 0.04
22 1221 000 111	CERTIFIED STAFF SALARY	25,566.80	48,238.78	28,311.00	28,813.22	102%	move part of salary to 611 code below; not done yet; \$22371 per claim
22 1221 000 112	INSTRUCTIONAL AIDES/PARA SALARY	17,000.00	12,459.45	17,000.00	15,452.19	90.90	
22 1221 000 120	SUBSTITUTES	1,000.00	800.00	1,000.00	1,100.00	110.00	
22 1221 000 210	SOCIAL SECURITY	5,067.27	4,297.93	4,641.79	4,673.95	100.69	
22 1221 000 220	RETIREMENT	3,914.33	3,734.39	3,580.62	4,532.46	126.58	
22 1221 000 230	HEALTH INSURANCE	100.00	31.82	100.00	30.30	30.30	
22 1221 000 319	PROFESSIONAL SERVICES	1,900.00	215.00	1,900.00	315.00	16.58	
22 1221 000 334	TRAVEL	200.00	0.00	200.00	311.98	155.99	
22 1221 000 411	NON-TECHNOLOGY SUPPLIES	750.00	399.36	2,750.00	2,757.11	100.26	
22 1221 000 640	DUES AND FEES	50.00	0.00	50.00	0.00	0.00	
22 1221 010 372	TUITION-ORTONVILLE	15,000.00	6,456.17	15,000.00	37,643.55	250.96	\$6873 of IDEA 611 was used for this exp
22 1221 014 371	TUITION-MILBANK	30,000.00	24,613.00	20,000.00	39,353.00	196.77	\$6873 of IDEA 611 was used for this exp
22 1221 306 112	INSTRUCTIONAL AIDES/PARA SALARY -	0.00	1,592.00	0.00	0.00	0.00	

actuals

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Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
22 1221 306 190	ESSER 3 GENERAL	0.00	0.00	0.00	5,870.00	0.00	
22 1221 306 210	OTHER SALARIES - ESSER 3 GENERAL	0.00	217.00	0.00	449.06	0.00	
22 1221 600 111	SOCIAL SECURITY - ESSER 3 GENERAL	22,672.00	0.00	22,672.00	22,371.00	99%	\$22371 per claim
	CERTIFIED STAFF SALARY - IDEA PART B						
	611						
1221	MILD TO MODERATE DISABILITY	123,220.40	103,054.90	117,205.41	163,672.82	139.65	
2149	OTHER PSYCHOLOGICAL SERVICES						
22 2149 000 319	PROFESSIONAL SERVICES - PSYCHOLOGICAL	1,500.00	2,750.00	1,500.00	2,580.00	172.00	
2149	OTHER PSYCHOLOGICAL SERVICES	1,500.00	2,750.00	1,500.00	2,580.00	172.00	
2159	OTHER SPEECH PATHOLOGY & AUDIO						
22 2159 000 111	CERTIFIED STAFF SALARY - SPEECH	37,262.32	37,262.32	39,498.06	39,498.06	100.00	
22 2159 000 210	SOCIAL SECURITY	2,850.57	28.80	3,021.45	17.46	0.58	
22 2159 000 220	RETIREMENT	2,235.74	2,235.77	2,369.88	2,369.88	100.00	
22 2159 000 230	HEALTH INSURANCE	0.00	12.10	13.20	13.20	100.00	
22 2159 000 411	NON-TECHNOLOGY SUPPLIES	600.00	248.78	600.00	114.04	19.01	
22 2159 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	1,350.00	0.00	
22 2159 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	103.28	0.00	
2159	OTHER SPEECH PATHOLOGY & AUDIO	42,948.63	39,787.77	45,502.59	43,465.92	95.52	
2171	PHYSICAL THERAPY						
22 2171 000 319	OTHER PROF SERVICES - THERAPY	1,973.97	4,976.98	3,000.00	6,216.12	207.20	
2171	PHYSICAL THERAPY	1,973.97	4,976.98	3,000.00	6,216.12	207.20	
22	SPECIAL EDUCATION FUND	339,286.00	310,521.62	334,416.00	215,934.86	128.11	

Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
51	FOOD SERVICE FUND						
51 1610	SALES TO PUPILS	5,000.00	4,922.65	22,000.00	21,977.00	99.90	
51 1620	SALES TO ADULTS	4,000.00	5,442.35	3,500.00	5,492.00	156.91	
51 1670	LOCAL DONATIONS	0.00	2.40	0.00	0.00	0.00	
51 1990	OTHER	2,000.00	2,030.63	1,000.00	2,033.49	203.35	
51 3810	CASH REIMBURSEMENT - STATE	0.00	151.81	0.00	124.18	0.00	
51 4810	FEDERAL REIMBURSEMENT	0.00	1,719.40	0.00	0.00	0.00	
51 4820	DONATED FOOD	0.00	4,363.25	0.00	0.00	0.00	
51 5110	OPERATING TRANSFERS IN	359.18	0.00	7,218.00	18,997.00	0.00	number to general fund for txfr
51 5170	CAPITAL CONTRIBUTIONS	0.00	4,673.00	0.00	0.00	0.00	
51 4810 006	FEDERAL REIMBURSEMENT - F&R	78,000.00	63,970.70	54,000.00	29,175.82	54.03	Due to no longer having COVID waivers that boosted claims for free lunches for all students; less students eating; it was very difficult to budget for what revenues we were to receive
51 1610 008	LUNCH PROG						
51 1610 008	SALES TO PUPILS - MILK SALES	1,500.00	1,136.50	1,500.00	0.00	0.00	
51 4810 064	FEDERAL REIMBURSEMENT - SUPPLY	0.00	468.09	0.00	5,476.94	0.00	rev=exp
51 4810 065	CHAIN FUNDING						
51 4810 065	FEDERAL REIMBURSEMENT - 2023FY FARM TO SCHOOL GRANT	0.00	0.00	0.00	3,500.00	0.00	rev=exp
51 4151 066	OTHER STATE REV. - 2023FY CANS EQUIPMENT GRANT	0.00	0.00	0.00	13,113.00	0.00	rev=exp
51 1620 102	SALES TO ADULTS - SFSP	750.00	230.01	400.00	280.00	70.00	
51 1990 102	OTHER - SFSP	0.00	3,000.00	0.00	0.00	0.00	
51 4810 102	FEDERAL REIMBURSEMENT - SFSP	15,000.00	19,687.80	20,000.00	9,117.66	45.59	Due to no longer having COVID waivers that boosted claims for free lunches for all students; less students eating; it was very difficult to budget for what revenues we were to receive
51 4191 306	ESSER 3 - CFDA 84.425U	0.00	0.00	0.00	1,019.00	0.00	
2562	FOOD SERVICE	106,609.18	111,798.59	109,618.00	110,306.09	83.30	\$
51 2562 000 114	CLASSIFIED STAFF SALARY	38,889.00	38,919.99	42,000.00	37,008.38	88.12	
51 2562 000 120	SUBSTITUTES	800.00	1,135.75	800.00	2,448.00	306.00	
51 2562 000 210	SOCIAL SECURITY	3,036.21	2,388.80	3,275.00	2,408.47	73.54	
51 2562 000 220	RETIREMENT	2,333.34	2,338.64	2,520.00	2,208.06	87.62	
51 2562 000 230	HEALTH INSURANCE	6,000.00	6,021.94	6,000.00	6,626.40	110.44	

actuals

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Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
51 2562 000 315	REGISTRATION FEES - FOOD SERVICE	125.00	0.00	125.00	0.00	0.00	
51 2562 000 319	PROFESSIONAL SERVICES	2,400.00	2,397.46	2,400.00	3,602.10	150.09	
51 2562 000 334	TRAVEL	200.00	0.00	200.00	69.30	34.65	
51 2562 000 411	NON-TECHNOLOGY SUPPLIES	4,000.00	1,671.98	3,500.00	1,764.99	50.43	
51 2562 000 461	FOOD PURCHASES - LUNCH	33,728.88	28,248.21	30,000.00	18,391.15	61.30	
51 2562 000 462	COMMODITIES	2,000.00	804.50	2,000.00	1,093.35	54.67	
51 2562 000 549	OTHER EQUIPMENT	0.00	0.00	0.00	593.50	0.00	
51 2562 000 640	DUES AND FEES - MEMBERSHIP	250.00	65.00	100.00	65.00	65.00	
51 2562 000 910	DEPRECIATION - LOCAL FUNDS	0.00	4,638.00	0.00	0.00	0.00	
51 2562 064 461	FOOD PURCHASES - SUPPLY CHAIN FUNDING	0.00	468.09	0.00	5,476.94	0.00	rev=exp
51 2562 065 411	NON-TECHNOLOGY SUPPLIES - 2023FY FARM TO SCHOOL GRANT	0.00	0.00	0.00	3,569.06	0.00	rev=exp; roughly
51 2562 066 549	OTHER EQUIPMENT - 2023FY CANS EQUIPMENT GRANT	0.00	0.00	0.00	13,775.76	0.00	rev=exp; roughly
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	9,500.00	11,615.31	12,000.00	6,146.18	51.22	
51 2562 102 210	SOCIAL SECURITY - SFSP	726.75	810.16	918.00	439.32	47.86	
51 2562 102 220	RETIREMENT - SFSP	570.00	696.94	720.00	365.31	50.74	
51 2562 102 230	HEALTH INSURANCE - SFSP	0.00	3.83	10.00	0.00	0.00	
51 2562 102 350	ADVERTISING - SFSP	50.00	0.00	50.00	0.00	0.00	
51 2562 102 461	FOOD PURCHASES - SFSP	2,000.00	3,947.64	3,000.00	1,197.20	39.91	
51 2562 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	1,592.00	0.00	0.00	0.00	
51 2562 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	2,840.01	0.00	
51 2562 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	217.00	0.00	217.26	0.00	
2562 FOOD SERVICE		106,609.18	107,981.24	109,618.00	110,305.74	100.63	ok

actuals

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User ID: C1FOLK

Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
53	PRESCHOOL/OST/LITTLE LIONS FUND						
53 1340	PRESCHOOL TUITION	9,000.00	9,115.00	7,800.00	6,705.00	85.96	
53 1981	DAY CARE CENTER SERVICES	200,800.00	176,664.65	212,000.00	190,228.77	89.73	
53 1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	36,300.00	24,583.81	36,600.00	33,716.50	92.12	
53 1990	OTHER	7,000.00	12,390.41	0.00	23.00	0.00	
53 5110	OPERATING TRANSFERS IN	0.00	0.00	51,094.00	30,442.00	0.00	for preschool \$30442;
53 5170	CAPITAL CONTRIBUTIONS	0.00	292,052.00	0.00	0.00	0.00	
53 1990 024	OTHER - FUNDRAISING	0.00	9,812.00	0.00	0.00	0.00	
53 4810 035	FEDERAL REIMBURSEMENT - CACFP	14,000.00	17,949.39	14,000.00	16,360.00	116.86	rev=exp
53 4155 061	OUT OF SCHOOL TIME GRANT - CFDA 93.575	0.00	7,873.44	0.00	0.00	0.00	
53 1990 062	OTHER - LLLC NEW BUILDING PROJECT	0.00	31,905.87	0.00	11,000.00	0.00	accounted for but is not true revenue for the LLC as it is used to pay back the capital outlay fund
53 1990 063	OTHER - 2022FY SAPUTO PLAYGROUND GRANT	0.00	28,000.00	0.00	0.00	0.00	
53 1990 070	OTHER - PRESCHOOL	0.00	0.00	200.00	2,640.00	1,320.00	
53 1990 071	OTHER - LLLC	0.00	0.00	12,000.00	1,036.00	8.63	
53 1990 072	OTHER - OST	0.00	0.00	4,000.00	2,522.35	63.06	
53 4151 305	OTHER STATE REV. - CRSSA GRANT FUNDING	47,760.71	76,800.00	0.00	0.00	0.00	
53 4151 307	OTHER STATE REV. - ARPA CHILD CARE STABILIZATION GRANT (SA-C0625)	0.00	111,561.00	0.00	79,966.26	0.00	61156.87 for LLLC; 18809.39 for OST
1141	PRESCHOOL	314,860.71	798,707.57	337,694.00	374,639.88	101.93	
53 1141 000 111	CERTIFIED STAFF SALARY	4,213.37	4,213.37	0.00	0.00	0.00	
53 1141 000 112	INSTRUCTIONAL AIDES/PARA SALARY	34,970.00	32,878.56	39,685.00	34,366.45	86.60	
53 1141 000 120	SUBSTITUTES	1,000.00	765.00	1,000.00	220.00	22.00	
53 1141 000 210	SOCIAL SECURITY	3,074.03	2,689.22	3,112.40	2,397.48	77.03	general fund txfr of \$30442 to take care of preschool deficit
53 1141 000 220	RETIREMENT	2,351.00	2,233.68	2,381.10	2,055.70	86.33	
53 1141 000 230	HEALTH INSURANCE	50.00	20.56	50.00	15.40	30.80	
53 1141 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	1,219.07	1,000.00	754.50	75.45	preschool deficit
1141	PRESCHOOL	46,658.40	44,019.46	47,228.50	39,809.53	84.29	(30,441.53)
3500	CARE & CUSTODY OF CHILDREN - LLLC						
53 3500 000 111	CERTIFIED STAFF SALARY - LLLC	42,450.00	45,205.95	0.00	153.06	0.00	

actuals

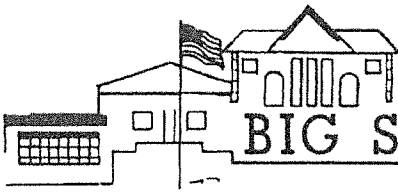
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Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	Current Year's YTD Activity	% of Budget	Comments
53 3500 000 119	OTHER COMPENSATION - LLLC	124,698.00	122,437.45	194,000.00	171,785.81	88.55	
53 3500 000 120	SUBSTITUTES - LLLC	4,000.00	4,596.25	4,000.00	3,604.25	90.11	
53 3500 000 210	SOCIAL SECURITY - LLLC	13,092.82	12,278.88	15,147.00	12,191.79	80.49	
53 3500 000 220	RETIREMENT - LLLC	10,028.88	7,898.74	11,640.00	8,592.04	73.81	
53 3500 000 230	HEALTH INSURANCE - LLLC	86.40	46.60	85.40	50.60	59.25	
53 3500 000 319	OTHER PROF SERVICES - LLLC	6,110.00	7,913.83	6,810.00	7,176.35	105.38	
53 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	3,500.00	7,370.50	5,000.00	3,514.04	70.28	
53 3500 000 520	BUILDINGS	0.00	0.00	0.00	0.00	0.00	
53 3500 000 910	DEPRECIATION-LOCAL FUNDS	0.00	4,868.00	0.00	0.00	0.00	
53 3500 024 411	NON-TECHNOLOGY SUPPLIES - FUNDRAISERS	0.00	3,954.47	3,000.00	0.00	0.00	
53 3500 035 461	FOOD PURCHASES - CACFP	14,000.00	19,058.92	14,000.00	15,556.81	111.12	
53 3500 061 411	NON-TECHNOLOGY SUPPLIES - IF GRANT	0.00	4,024.39	0.00	0.00	0.00	
53 3500 063 411	NON-TECHNOLOGY SUPPLIES - 2022FY	0.00	28,061.36	0.00	0.00	0.00	
53 3500 305 190	SAPUTO GRANT						
53 3500 305 210	OTHER SALARIES - CRRSA FUNDING	9,695.00	9,693.50	0.00	0.00	0.00	
53 3500 305 220	SOCIAL SECURITY - CRSSA FUNDING	741.67	712.95	0.00	0.00	0.00	
3500 CARE & CUSTODY OF CHILDREN - LLLC	RETIREMENT - CRRSA FUNDING	581.70	374.16	0.00	0.00	0.00	LLC surplus with grant dollars
3510 OST - OUTSIDE OF SCHOOL TIME		228,984.47	278,495.95	253,682.40	222,624.75	87.76	46,156.89
53 3510 000 111	CERTIFIED STAFF SALARY - OST	9,882.35	9,852.23	0.00	0.00	0.00	
53 3510 000 119	OTHER COMPENSATION - OST	21,921.00	16,973.39	28,341.00	23,313.25	82.26	
53 3510 000 120	SUBSTITUTES - OST	700.00	662.00	700.00	1,497.00	213.86	
53 3510 000 210	SOCIAL SECURITY - OST	2,486.51	1,975.27	2,221.64	1,817.63	81.81	
53 3510 000 220	RETIREMENT - OST	1,907.98	1,270.61	1,700.46	834.22	49.06	
53 3510 000 230	HEALTH INSURANCE - OST	20.00	4.41	20.00	0.00	0.00	
53 3510 000 319	OTHER PROF SERVICES - OST	1,500.00	2,192.21	3,000.00	1,158.00	38.60	
53 3510 000 334	TRAVEL - OST	200.00	106.16	200.00	0.00	0.00	
53 3510 000 411	NON-TECHNOLOGY SUPPLIES - OST	600.00	1,833.38	600.00	2,199.74	366.62	
53 3510 061 411	NON-TECHNOLOGY SUPPLIES - IF GRANT	0.00	4,002.17	0.00	0.00	0.00	OST surplus with grant dollars
3510 OST - OUTSIDE OF SCHOOL TIME		39,217.84	38,871.83	36,783.10	30,819.84	83.79	24,228.40

total revenue for preschool	9,368.00
total revenue for LLLC	268,781.64
total revenue for OST	55,048.24



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

BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher Folk, CEO/Business Manager
Janelle Huber, Principal
Stacy Hennings, Administrative Assistant

Friday, July 21, 2023

Subject: 2023FY Supplemental Budget Amplification

Big Stone City School Board of Education-

The purpose of a supplemental budget is to make sure, after every fiscal year has ended, the yearly expenditures do not exceed your yearly budget amount. As you can see below, these are the only accounts where the budget amount was exceeded by the actual expenditures.

The suggested supplemental budget per accounting line may not reflect the actual difference between the budget amount and the actual amount (ie a cushion amount above the difference). This is done to eliminate the possibility of a small expense coming in at the end of the year making your actual expense higher than your budget amount after already approving a supplemental budget. This is a recommended practice per our school auditors.

A few lines to highlight with explanation:

- The majority of bigger general fund overages come from ESSER 2 and 3 expenditures. These expenditures were grouped into one account during budget approval but then made a change per DOE GMS to put them into appropriate accounting lines. Grant dollars are rev=exp.
- Tuition lines came in higher due to transferred students at beginning of the school year.
- Electrical and heating expense lines were higher due to longer, colder/longer winter
- Capital Outlay fund was higher due to boiler project coming in higher, May 2022 storm that impacted the roofs of the school district buildings.
- Special Education Fund was higher in tuition due to the higher than expected student count.
- Food Service Fund was higher in certain areas due to grants received that were not budgeted for at the beginning of the process as we were unaware if we would receive them. Supply Chain and CANS equipment grant.
- LLLC program – lunch program went over in expenditures but those expenditures are claimed and receive CACFP funding for these. Typical account for rev=exp at end of fiscal year.

Thank you,

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



BIG STONE CITY
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Big Stone City School District 25-1
2023FY SUPPLEMENTAL BUDGET; ENDING JUNE 30 2023

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Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget Recommendation
10 1111 000 114	CLASSIFIED STAFF SALARY	\$ 23,625.00	\$ 28,160.42	119.20	\$ (4,535.42)	\$ 4,600.00
10 1111 000 120	SUBSTITUTES - ELEMENTARY	\$ 6,890.00	\$ 7,547.50	109.54	\$ (657.50)	\$ 700.00
10 1111 000 230	HEALTH INSURANCE	\$ 14,958.00	\$ 14,974.16	100.11	\$ (16.16)	\$ 100.00
10 1111 000 240	WORKMENS COMPENSATION	\$ 7,000.00	\$ 7,519.00	107.41	\$ (519.00)	\$ 600.00
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	\$ 7,000.00	\$ 7,173.34	102.48	\$ (173.34)	\$ 200.00
10 1111 024 411	NON-TECHNOLOGY SUPPLIES -	\$ -	\$ 125.00	0.00	\$ (125.00)	\$ 200.00
10 1111 303 114	CLASSIFIED STAFF SALARY - ESSER#2	\$ -	\$ 4,000.00	0.00	\$ (4,000.00)	\$ 4,000.00
10 1111 303 210	SOCIAL SECURITY - ESSER#2 FUNDS	\$ -	\$ 306.00	0.00	\$ (306.00)	\$ 400.00
10 1111 306 190	OTHER SALARIES - ESSER 3 GENERAL	\$ -	\$ 21,080.01	0.00	\$ (21,080.01)	\$ 21,100.00
10 1111 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 1,612.62	0.00	\$ (1,612.62)	\$ 1,700.00
10 1111 501 111	CERTIFIED STAFF SALARY - TITLE II A - PD	\$ 800.00	\$ 1,323.00	165.38	\$ (523.00)	\$ 600.00
10 1111 703 334	TRAVEL - MENTOR GRANT	\$ 1,000.00	\$ 1,592.69	159.27	\$ (592.69)	\$ 600.00
10 1121 000 120	SUBSTITUTES - MIDDLE SCHOOL	\$ 3,810.00	\$ 5,492.50	144.16	\$ (1,682.50)	\$ 1,700.00
10 1121 306 190	OTHER SALARIES - ESSER 3 GENERAL	\$ -	\$ 10,020.00	0.00	\$ (10,020.00)	\$ 10,100.00
10 1121 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 766.54	0.00	\$ (766.54)	\$ 800.00
10 1251 000 114	CLASSIFIED STAFF SALARY - ELL	\$ -	\$ 181.80	0.00	\$ (181.80)	\$ 200.00
10 1251 000 210	SOCIAL SECURITY - ELL	\$ -	\$ 13.91	0.00	\$ (13.91)	\$ 100.00
10 1251 000 319	OTHER PROF SERVICES - ELL	\$ 500.00	\$ 1,772.26	354.45	\$ (1,272.26)	\$ 1,300.00
10 1273 000 111	CERTIFIED STAFF SALARY	\$ -	\$ 9,240.85	0.00	\$ (9,240.85)	\$ 9,300.00
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	\$ 250.00	\$ 279.90	111.96	\$ (29.90)	\$ 100.00
10 1273 306 190	OTHER SALARIES - ESSER 3 GENERAL	\$ -	\$ 1,960.02	0.00	\$ (1,960.02)	\$ 2,000.00
10 1273 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 149.94	0.00	\$ (149.94)	\$ 200.00
10 1273 500 230	HEALTH INSURANCE - TITLE I PART A	\$ -	\$ 5,700.00	0.00	\$ (5,700.00)	\$ 5,700.00
10 1293 010 372	TUITION - ORTONVILLE	\$ 126,436.64	\$ 143,006.49	113.11	\$ (16,569.85)	\$ 16,600.00
10 1294 014 371	TUITION - MILBANK	\$ 113,127.52	\$ 119,782.08	105.88	\$ (6,654.56)	\$ 6,700.00
10 2113 303 111	CERTIFIED STAFF SALARY - ESSER 2 TIER	\$ -	\$ 48,184.30	0.00	\$ (48,184.30)	\$ 48,200.00
10 2113 303 210	SOCIAL SECURITY - ESSER 2 TIER II	\$ -	\$ 3,429.62	0.00	\$ (3,429.62)	\$ 3,500.00
10 2113 303 220	RETIREMENT - ESSER 2 TIER II	\$ -	\$ 2,891.04	0.00	\$ (2,891.04)	\$ 2,900.00
10 2113 303 230	HEALTH INSURANCE - ESSER 2 TIER II	\$ -	\$ 9.72	0.00	\$ (9.72)	\$ 100.00
10 2113 306 190	OTHER SALARIES - ESSER 3 GENERAL	\$ -	\$ 4,010.00	0.00	\$ (4,010.00)	\$ 4,100.00
10 2113 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 306.77	0.00	\$ (306.77)	\$ 400.00
10 2213 000 319	OTHER PROF SERVICES - STAFF	\$ 1,000.00	\$ 1,009.96	101.00	\$ (9.96)	\$ 100.00
10 2214 151 411	NON-TECHNOLOGY SUPPLIES - MTSS	\$ 1,520.00	\$ 1,953.56	128.52	\$ (433.56)	\$ 500.00
10 2219 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 71.92	0.00	\$ (71.92)	\$ 100.00
10 2219 306 220	RETIREMENT - ESSER 3 GENERAL	\$ -	\$ 60.00	0.00	\$ (60.00)	\$ 100.00

formula used below

Big Stone City School District 25-1
2023FY SUPPLEMENTAL BUDGET; ENDING JUNE 30 2023

07/21/2023 01:28 PM

Regular; Previous Year 1 06/2022; Processing Month 06/2023; Fund Number 10, 2 User ID: C1FOLK 51, 53

Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget Recommendation
10 2222 000 119	OTHER COMPENSATION - LIBRARY	\$ 4,500.00	\$ 4,537.45	100.83	\$ (37.45)	\$ 100.00
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	\$ 1,200.00	\$ 1,328.42	110.70	\$ (128.42)	\$ 200.00
10 2227 000 119	OTHER COMPENSATION	\$ 7,000.00	\$ 7,780.50	111.15	\$ (780.50)	\$ 800.00
10 2227 000 210	SOCIAL SECURITY	\$ 535.50	\$ 559.41	104.46	\$ (23.91)	\$ 100.00
10 2227 000 220	RETIREMENT	\$ 420.00	\$ 466.83	111.15	\$ (46.83)	\$ 100.00
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	\$ 500.00	\$ 820.53	164.11	\$ (320.53)	\$ 400.00
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	\$ 67,000.00	\$ 67,287.50	100.43	\$ (287.50)	\$ 300.00
10 2410 000 319	OTHER PROF SERVICES	\$ 100.00	\$ 183.25	183.25	\$ (83.25)	\$ 100.00
10 2490 306 190	OTHER SALARIES - ADMIN ASSIST ESSER	\$ -	\$ 1,860.00	0.00	\$ (1,860.00)	\$ 1,900.00
10 2490 306 210	SOCIAL SECURITY - ADMIN ASSIST ESSER	\$ -	\$ 142.29	0.00	\$ (142.29)	\$ 200.00
10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR	\$ 71,100.00	\$ 71,790.27	100.97	\$ (690.27)	\$ 700.00
10 2529 000 114	CLASSIFIED STAFF SALARY - ADMIN	\$ 23,500.00	\$ 23,840.30	101.45	\$ (340.30)	\$ 400.00
10 2529 000 119	OTHER COMPENSATION - ESSER PYMT	\$ -	\$ 4,010.00	0.00	\$ (4,010.00)	\$ 4,100.00
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE	\$ 300.00	\$ 826.50	275.50	\$ (526.50)	\$ 600.00
10 2529 000 319	PROFESSIONAL SERVICES	\$ 4,405.00	\$ 4,513.71	102.47	\$ (108.71)	\$ 200.00
10 2529 000 334	TRAVEL	\$ 1,500.00	\$ 1,564.84	104.32	\$ (64.84)	\$ 100.00
10 2529 000 640	DUES AND FEES	\$ 1,000.00	\$ 1,141.00	114.10	\$ (141.00)	\$ 200.00
10 2549 000 230	HEALTH INSURANCE	\$ 6,050.00	\$ 6,520.68	107.78	\$ (470.68)	\$ 500.00
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	\$ 11,000.00	\$ 15,466.58	140.61	\$ (4,466.58)	\$ 4,500.00
10 2549 042 321	PUBLIC UTILITY SERVICE - HEAT	\$ 7,500.00	\$ 12,608.73	168.12	\$ (5,108.73)	\$ 5,200.00
10 2549 306 190	OTHER SALARIES - ESSER 3 GENERAL	\$ -	\$ 2,840.01	0.00	\$ (2,840.01)	\$ 2,900.00
10 2549 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 217.26	0.00	\$ (217.26)	\$ 300.00
10 2552 000 120	SUBSTITUTES - BUS DRIVER	\$ 300.00	\$ 560.00	186.67	\$ (260.00)	\$ 300.00
10 2552 000 323	REPAIRS & MTNCE - VEHICLES	\$ 1,500.00	\$ 1,683.78	112.25	\$ (183.78)	\$ 200.00
10 2552 000 413	MOTOR FUEL	\$ 3,400.00	\$ 5,914.60	173.96	\$ (2,514.60)	\$ 2,600.00
10 2552 306 190	OTHER SALARIES - ESSER 3 GENERAL	\$ -	\$ 390.00	0.00	\$ (390.00)	\$ 400.00
10 2552 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 29.85	0.00	\$ (29.85)	\$ 100.00
10 2562 007 461	FOOD PURCHASES - FFVP	\$ 3,500.00	\$ 4,749.91	135.71	\$ (1,249.91)	\$ 1,300.00
10 6900 000 230	HEALTH INSURANCE	\$ -	\$ 0.41	0.00	\$ (0.41)	\$ 100.00
10 6900 098 319	OTHER PROF SERV - MISC FIELD TRIPS	\$ 4,000.00	\$ 10,656.82	266.42	\$ (6,656.82)	\$ 6,700.00
10 8110 000 690	TRANSFERS OUT	\$ 39,218.00	\$ 49,439.00	0.00	\$ (10,221.00)	\$ 10,300.00
21 1111 000 411	NON-TECHNOLOGY SUPPLIES	\$ -	\$ 1,641.52	0.00	\$ (1,641.52)	\$ 1,700.00
21 2549 000 323	REPAIRS & MTNCE	\$ 12,400.00	\$ 42,495.28	342.70	\$ (30,095.28)	\$ 30,100.00
21 2549 000 549	OTHER EQUIPMENT	\$ 80,085.00	\$ 92,391.34	115.37	\$ (12,306.34)	\$ 12,400.00
21 5000 000 611	REDEMPTION OF PRINCIPAL	\$ 1,950.00	\$ 1,979.64	101.52	\$ (29.64)	\$ 100.00

formula used below

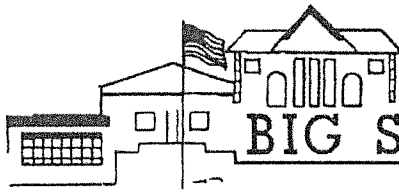
Big Stone City School District 25-1
2023FY SUPPLEMENTAL BUDGET; ENDING JUNE 30 2023

07/21/2023 01:28 PM

Regular; Previous Year 1 06/2022; Processing Month 06/2023; Fund Number 10, 2 User ID: C1FOLK
51, 53

Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget Recommendation
21 5000 000 614	ISSUANCE COSTS	\$ 3,050.00	\$ 3,450.96	113.15	\$ (400.96)	\$ 500.00
22 1221 000 111	CERTIFIED STAFF SALARY	\$ 28,311.00	\$ 28,813.22	180.79	\$ (502.22)	\$ 600.00
22 1221 000 120	SUBSTITUTES	\$ 1,000.00	\$ 1,100.00	110.00	\$ (100.00)	\$ 100.00
22 1221 000 210	SOCIAL SECURITY	\$ 4,641.79	\$ 4,673.95	100.69	\$ (32.16)	\$ 100.00
22 1221 000 220	RETIREMENT	\$ 3,580.62	\$ 4,532.46	126.58	\$ (951.84)	\$ 1,000.00
22 1221 000 334	TRAVEL	\$ 200.00	\$ 311.98	155.99	\$ (111.98)	\$ 200.00
22 1221 000 411	NON-TECHNOLOGY SUPPLIES	\$ 2,750.00	\$ 2,757.11	100.26	\$ (7.11)	\$ 100.00
22 1221 010 372	TUITION-ORTONVILLE	\$ 15,000.00	\$ 37,643.55	250.96	\$ (22,643.55)	\$ 22,700.00
22 1221 014 371	TUITION-MILBANK	\$ 20,000.00	\$ 39,353.00	196.77	\$ (19,353.00)	\$ 19,400.00
22 1221 306 190	OTHER SALARIES - ESSER 3 GENERAL	\$ -	\$ 5,870.00	0.00	\$ (5,870.00)	\$ 5,900.00
22 1221 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 449.06	0.00	\$ (449.06)	\$ 500.00
22 2149 000 319	PROFESSIONAL SERVICES -	\$ 1,500.00	\$ 2,580.00	172.00	\$ (1,080.00)	\$ 1,100.00
22 2159 306 190	OTHER SALARIES - ESSER 3 GENERAL	\$ -	\$ 1,350.00	0.00	\$ (1,350.00)	\$ 1,400.00
22 2159 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 103.28	0.00	\$ (103.28)	\$ 200.00
22 2171 000 319	OTHER PROF SERVICES - THERAPY	\$ 3,000.00	\$ 6,216.12	207.20	\$ (3,216.12)	\$ 3,300.00
51 2562 000 120	SUBSTITUTES	\$ 800.00	\$ 2,448.00	306.00	\$ (1,648.00)	\$ 1,700.00
51 2562 000 230	HEALTH INSURANCE	\$ 6,000.00	\$ 6,626.40	110.44	\$ (626.40)	\$ 700.00
51 2562 000 319	PROFESSIONAL SERVICES	\$ 2,400.00	\$ 3,602.10	150.09	\$ (1,202.10)	\$ 1,300.00
51 2562 000 549	OTHER EQUIPMENT	\$ -	\$ 593.50	0.00	\$ (593.50)	\$ 600.00
51 2562 064 461	FOOD PURCHASES - SUPPLY CHAIN	\$ -	\$ 5,476.94	0.00	\$ (5,476.94)	\$ 5,500.00
51 2562 065 411	NON-TECHNOLOGY SUPPLIES - 2023FY	\$ -	\$ 3,569.06	0.00	\$ (3,569.06)	\$ 3,600.00
51 2562 066 549	OTHER EQUIPMENT - 2023FY CANS	\$ -	\$ 13,775.76	0.00	\$ (13,775.76)	\$ 13,800.00
51 2562 306 190	OTHER SALARIES - ESSER 3 GENERAL	\$ -	\$ 2,840.01	0.00	\$ (2,840.01)	\$ 2,900.00
51 2562 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	\$ -	\$ 217.26	0.00	\$ (217.26)	\$ 300.00
53 3500 000 111	CERTIFIED STAFF SALARY - LLLC	\$ -	\$ 153.06	0.00	\$ (153.06)	\$ 200.00
53 3500 000 319	OTHER PROF SERVICES - LLLC	\$ 6,810.00	\$ 7,176.35	105.38	\$ (366.35)	\$ 400.00
53 3500 035 461	FOOD PURCHASES - CACFP	\$ 14,000.00	\$ 15,556.81	111.12	\$ (1,556.81)	\$ 1,600.00
53 3510 000 120	SUBSTITUTES - OST	\$ 700.00	\$ 1,497.00	213.86	\$ (797.00)	\$ 800.00
53 3510 000 411	NON-TECHNOLOGY SUPPLIES - OST	\$ 600.00	\$ 2,199.74	366.62	\$ (1,599.74)	\$ 1,600.00

formula used below



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

BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Stacy Hennings, Administrative Assistant

July 25, 2022

Subject: 2023FY Funds Transfer Amplification

Big Stone City School Board of Education-

Recommendation by the business manager to transfer up to but not exceed the amounts listed below for each fund:

Per the June 2023 Balance Sheet Report the following funds had a negative balance of:
(Cash + AR – AP + Fund Balance)

- Per SB131 the capital outlay fund flexibility can contribute up to 45% to the general fund. The total revenue generated from the capital outlay fund per the budget to actual report ending June 30, 2023 is \$187,203.61. This total multiplied by 45% is \$84,241.62. The recommendation by the business manager is to transfer up to \$83,250, and not exceed this amount. This is the amount that was in the 2023FY budget.

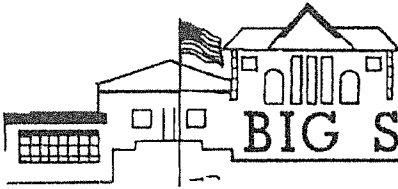
Journal Entries:

Date	Account	Debit	Credit
6/30/2023	10 101	\$83,250	
6/30/2023	10 5110		\$83,250
6/30/2023	21 8110 000 690	\$83,250	
6/30/2023	21 101		\$83,250

- Preschool/Little Lion’s Learning Center/OST Fund 53 – not to exceed \$32,000 to cover the deficit in the preschool program. \$30,442 is the estimated amount at this time per budget to actual worksheet analysis.

Journal Entries:

Date	Account	Debit	Credit
6/30/2022	10 101		\$32,000
6/30/2022	10 8110 000 690	\$32,000	
6/30/2022	53 101	\$32,000	
6/30/2022	53 5110		\$32,000



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

BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Stacy Hennings, Administrative Assistant

- Food Service Fund 51 – this fund is calculated to have a balance of -\$7,124.04. Due to estimates, the recommendation by the business manager is to transfer up to \$10,000, and not exceed this amount, if needed.

Journal Entries:

Date	Account	Debit	Credit
6/30/2022	10 101		\$10,000
6/30/2022	10 8110 000 690	\$10,000	
6/30/2022	51 101	\$10,000	
6/30/2022	51 5110		\$10,000

Thank you,

Christopher J Folk

CEO/Business Manager

Big Stone City School District #25-1

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

PRELIMINARY

REVENUES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use +/-reserve surplus -	\$ 172,136.00		\$ (4,263.00)		\$ 26,705.00	\$ 194,578.00
Ad Valorem Tax	\$ 547,278.00	\$ 200,550.00	\$ 180,450.00			\$ 928,278.00
Opt Out	\$ 250,000.00					\$ 250,000.00
Transfer In	\$ 85,550.00			\$ 27,000.00	\$ 25,000.00	\$ 137,550.00
Preschool					\$ 8,000.00	\$ 8,000.00
Little Lion's Learning Center					\$ 224,000.00	\$ 224,000.00
Out of School Time (OST)					\$ 39,600.00	\$ 39,600.00
All other local revenue	\$ 177,850.00		\$ 6,000.00	\$ 28,400.00	\$ -	\$ 212,250.00
TOTAL LOCAL REVENUE	\$ 1,232,814.00	\$ 200,550.00	\$ 182,187.00	\$ 55,400.00	\$ 323,305.00	\$ 1,994,256.00
County Apportionment	\$ 4,100.00					\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 93,261.00					\$ 93,261.00
State Apportionment	\$ 5,000.00					\$ 5,000.00
Bank Franchise	\$ 12,000.00					\$ 12,000.00
All other state revenue	\$ 8,000.00					\$ 8,000.00
TOTAL STATE REVENUE	\$ 118,261.00	\$ -	\$ -	\$ -	\$ -	\$ 118,261.00
Grants-in-Aid	\$ 55,053.00		\$ 22,258.00	\$ 55,000.00	\$ 14,000.00	\$ 146,311.00
TOTAL FEDERAL REVENUE	\$ 55,053.00	\$ -	\$ 22,258.00	\$ 55,000.00	\$ 14,000.00	\$ 146,311.00
TOTAL REVENUES	\$ 1,410,228.00	\$ 200,550.00	\$ 204,445.00	\$ 110,400.00	\$ 337,305.00	\$ 2,262,928.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 356,656.00	\$ 57,775.00				\$ 414,431.00
Middle School Programs	\$ 239,898.00	\$ 42,775.00				\$ 282,673.00
English Language Learners	\$ 2,000.00					\$ 2,000.00
Preschool/Enterprise Fund 53	\$ 25,000.00				\$ 43,041.00	\$ 68,041.00
Little Lion's Learning Center/Fund 53					\$ 253,683.00	\$ 253,683.00
Out of School Time (OST)/Fund 53					\$ 40,581.00	\$ 40,581.00
Title I	\$ 45,693.00					\$ 45,693.00
Tuition	\$ 240,264.00					\$ 240,264.00
MTSS	\$ 5,000.00					\$ 5,000.00
ESSER 3 Plan Expenses	\$ -					\$ -
Library	\$ 6,769.00					\$ 6,769.00
Technology	\$ 18,956.00	\$ 20,000.00				\$ 38,956.00
School Board	\$ 27,884.00					\$ 27,884.00
Administration & Offices	\$ 218,379.00					\$ 218,379.00
Food Service Program	\$ 27,000.00			\$ 110,400.00		\$ 137,400.00
Other Support Services	\$ 12,320.00					\$ 12,320.00
Operation & Maint.	\$ 144,787.00	\$ 80,000.00				\$ 224,787.00
Transportation	\$ 24,916.00					\$ 24,916.00
Extracurricular/Activities	\$ 14,706.00					\$ 14,706.00
Mild/Moderate Dis.			\$ 146,351.00			\$ 146,351.00
Psychological Serv.			\$ 5,000.00			\$ 5,000.00
Speech Services			\$ 49,094.00			\$ 49,094.00
Therapy Services			\$ 4,000.00			\$ 4,000.00
TOTAL EXPENSES	\$ 1,410,228.00	\$ 200,550.00	\$ 204,445.00	\$ 110,400.00	\$ 337,305.00	\$ 2,262,928.00

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	58,120.83	790,895.65
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	3,117.12
1140	UTILITY TAX	17,477.31	17,477.31
1190	PENALTIES AND INTEREST ON TAX	31.46	914.78
1313	TUITION OTHER LEAS OUT STATE	43,254.64	176,240.21
1510	INTEREST EARNED	165.53	1,335.58
1791	YEARBOOK SALES	0.00	185.00
1910	RENTALS	0.00	1,025.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,000.00
1973	MEDICAID INDIRECT ADM SERVICES	322.35	1,871.90
1990	OTHER	3,599.56	15,583.78
2110	COUNTY APPORTIONMENT	0.03	3,452.03
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	2,833.00	51,462.00
3112	STATE APPORTIONMENT	0.00	4,793.78
3114	BANK FRANCHISE TAX	0.00	10,811.20
3125	MENTOR GRANT PROGRAM	6,380.48	6,380.48
3900	OTHER STATE REVENUE	0.00	230.00
4151	OTHER STATE REV.	1,265.22	5,895.25
4153	TITLE IV REAP FLEX	0.00	1,851.00
4158	TITLE I PART A (84.010)	0.00	22,614.00
4159	TITLE II PART A REAP (84.367A)	0.00	7,701.00
4190	ESSER 2 - CFDA 84.425D	17,217.00	49,734.00
4191	ESSER 3 - CFDA 84.425U	5,226.00	46,041.00
4200	REVENUE IN LIEU OF TAXES	0.00	60.73
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>155,893.41</u>	<u>1,220,672.80</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	18,048.01	186,319.44
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	696.61
1190	PENALTIES AND INTEREST ON TAX	6.09	187.56
4191	ESSER 3 - CFDA 84.425U	0.00	40,877.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>18,054.10</u>	<u>228,080.61</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	18,205.60	159,108.43
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	664.95
1190	PENALTIES AND INTEREST ON TAX	6.14	143.53
1313	TUITION OTHER LEAS OUT STATE	1,483.99	9,736.99
1973	MEDICAID INDIRECT ADM SERVICES	18.00	106.00
4175	IDEA PART B 611 (CFDA 84.027)	36,117.00	36,117.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	175.00	175.00
4191	ESSER 3 - CFDA 84.425U	0.00	6,437.00
22	SPECIAL EDUCATION FUND	<u>56,005.73</u>	<u>212,488.90</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	438.25	21,977.00

Revenue		Monthly Activity	Balance @ EOM
1620	SALES TO ADULTS	470.20	5,772.00
1990	OTHER	407.65	2,033.49
3810	CASH REIMBURSEMENT	124.18	124.18
4151	OTHER STATE REV.	13,113.00	13,113.00
4191	ESSER 3 - CFDA 84.425U	0.00	1,019.00
4810	FEDERAL REIMBURSEMENT	9,680.82	47,270.42
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	24,234.10	91,309.09
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	0.00	6,705.00
1981	DAY CARE CENTER SERVICES	19,420.00	190,228.77
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	6,134.40	33,716.50
1990	OTHER	2,500.00	17,221.35
4151	OTHER STATE REV.	0.00	79,966.26
4810	FEDERAL REIMBURSEMENT	2,624.32	16,360.00
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	30,678.72	344,197.88
Grand Total:		284,866.06	2,096,749.28

Big Stone City School District 25-1

BSCS Expenditure Summary

07/22/2023 11:59 AM

Regular; Processing Month 06/2023; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 337,632.11	\$ 1,370,783.64
21	CAPITAL OUTLAY FUND	\$ 4,199.30	\$ 191,620.22
22	SPECIAL EDUCATION FUND	\$ 67,519.62	\$ 215,934.86
51	FOOD SERVICE FUND	\$ 17,392.29	\$ 110,305.74
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 26,450.20	\$ 293,254.12
Grand Total:		\$ 453,193.52	\$ 2,181,898.58

Per Bank Statement	Ending-	June 30, 2023	
MAIN Account			\$ 753,322.18
CD First State Bank; 4.35%; Maturity 12/10/2023			\$ 234,115.62
(11) ADV PYMT & (71) FLEX Account			\$ 8,543.58
(72) STUDENT COUNCIL Account			\$ 1,877.98

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

JUNE 30 2023 ADVANCE PAYMENT FUND

07/13/2023

(SCHOOL CHECKING FUND)

4.80 SCHOOL POSTAGE

(SCHOOL CHECKING FUND)

125.00 CK# 4655 DAIRYLAND DONKEY BALL SETUP FEE

Vendor Name ADVANCE PAYMENT FUND

129.80

2024FY ASB PROTECTIVE TRUST

07/12/2023

PROPLIAB

(PROP/LIAB INS)

24,469.00 2024FY PROP/LIAB INS

Vendor Name ASB PROTECTIVE TRUST

24,469.00

2024FY ASBSD ASSOCIATED SCHOOL BOARDS OF SOUTH

07/12/2023

DUES DAKOTA

(MEMBERSHIP DUES)

812.22 2024FY ASBSD DUES

Vendor Name ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA

812.22

2024FY PROF BECKER, MYRNA

07/13/2023

DEV 1

(PROF DEVELOPEMENT)

1,500.00 LOVE N LOGIC PD FOR ALL STAFF - AUG 21

2024FY PROF BECKER, MYRNA

07/13/2023

DEV 2

(PROF DEVELOPEMENT)

1,500.00 LOVE N LOGIC PD FOR ALL STAFF - OCT 19

Vendor Name BECKER, MYRNA

3,000.00

23-Jul-0001 BMO MASTERCARD

07/24/2023

(PCARD)

39.95 PCARDC Iditarod Trail GR 5 REQ

JUNE 2023 EXP BMO MASTERCARD

06/30/2023

(PCARD)

167.12 PCARDC Waste Mgmt RECYCLE/GARBAGE

(PCARD)

54.14 PCARDC Hillyard CUSTODIAL SUPPLY

(PCARD)

115.02 PCARDC Teacherspayteachers SUPPLEMENTAL

(PCARD)

182.90 PCARDC Centurylink TELEPHONE

(PCARD)

20.90 PCARDC AMAZON ELEM BLUE COPY PAPER

(PCARD)

53.10 PCARDC Hillyard CUST SUPPLIES

(PCARD)

151.96 PCARDC AMAZON COPY PAPER

(PCARD)

450.00 PCARDC 3d Security OLD GYM WATER LEAK RE

(PCARD)

475.00 PCARDC City Of Watertown ZOO FIELD TRIP

(PCARD)

67.10 PCARDC Tristatewat WATER SERVICE

(PCARD)

287.18 PCARDC Cintas CUST SERVICE

(PCARD)

182.75 PCARDC Plunketts PEST CONTROL

(PCARD)

71.99 PCARDC AMAZON PROJECTOR - G5 FUNDING

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name BMO MASTERCARD

2,319.11

UTILITIES1-0151 CITY OF BIG STONE CITY
(UTILITIES - 1952 BUILDING)
(UTILITIES - 1952 BUILDING)

07/13/2023
253.18 ELECTRIC 1952 BUILDING
40.62 WATER & SEWER ETC CHARGES 1952 BUILDING

UTILITIES2-0151 CITY OF BIG STONE CITY
(UTILITIES-1900)
(UTILITIES-1900)

07/13/2023
354.27 ELECTRIC 1900 BUILDING
75.94 WATER & SEWER ETC CHARGES 1900 BUILDING

UTILITIES3-0151 CITY OF BIG STONE CITY
(UTILITIES - GYM)
(UTILITIES - GYM)

07/13/2023
357.22 ELECTRIC GYM
40.59 WATER & SEWER ETC CHARGES GYM

Vendor Name CITY OF BIG STONE CITY

1,121.82

JUN 30 2023 CRONEN, JENNIFER
(REIMBURSEMENT)

06/30/2023
135.00 ELL PD MILEAGE

Vendor Name CRONEN, JENNIFER

135.00

JUN 30 2023 GRANT COUNTY REVIEW
(ADVERTISING)
(ADVERTISING)

06/30/2023
138.06 2024FY PROPOSED BUDGET
75.59 JUNE 19 2023 BOARD PROCEEDINGS

Vendor Name GRANT COUNTY REVIEW

213.65

JUN 30 2023 HUBER, JANELLE
(REIMBURSEMENT)

06/30/2023
90.00 PROF DEV MILEAGE

Vendor Name HUBER, JANELLE

90.00

JULY 2023-0001 NORTHWESTERN ENERGY
(UTILITIES - NATGAS)

07/13/2023
321.47 SCHOOL HEAT - NAT GAS

Vendor Name NORTHWESTERN ENERGY

321.47

4761497 RISK PROGRAM ADMINISTRATORS
(CYBER SECURITY INSURANCE)

07/13/2023
5,727.21 2024FY CYBER INSURANCE

Vendor Name RISK PROGRAM ADMINISTRATORS

5,727.21

JUN 30 2023 ROE, KRISTIN
(REIMBURSEMENT)

06/30/2023
137.70 SOCIAL STUDIES CONVENTION PD MILEAGE

Vendor Name ROE, KRISTIN

137.70

07/21/2023 01:07 PM

Unposted; Batch Description JULY 24 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
2024FY	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	07/12/2023		
	CEO/BMGR			
	(MEMBERSHIP & DUES)		649.00	CEO/BMGR MEMBERSHIP DUES
Vendor Name	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA		<u>649.00</u>	
JUN 30 2023	SD DEPARTMENT OF HEALTH	06/30/2023		
	(HEALTH SERVICES)		600.00	2023FY SCHOOL NURSE SERVICES
	(HEALTH SERVICES)		400.00	2023FY SCHOOL NURSE SERVICES
Vendor Name	SD DEPARTMENT OF HEALTH		<u>1,000.00</u>	
B16987669	SHI INTERNATIONAL	07/13/2023		
	(TECHNOLOGY LICENSES)		975.62	STUDENT LICENSE SOFTWARE
Vendor Name	SHI INTERNATIONAL		<u>975.62</u>	
2024FY	SOFTWARE UNLIMITED INC	07/12/2023		
	(ACCOUNTING SOFTWARE)		3,950.00	2024FY ACCOUNTING SOFTWARE FEE
Vendor Name	SOFTWARE UNLIMITED INC		<u>3,950.00</u>	
6/30/2023 INV	TRI STATE WATER INC	07/13/2023		
	(WATER SERVICE)		92.15	WATER SERVICE
Vendor Name	TRI STATE WATER INC		<u>92.15</u>	
Fund Number	10		<u>45,143.75</u>	
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
JUNE 2023 EXP	BMO MASTERCARD	06/30/2023		
	(PCARD)		1,473.24	PCARDC Hillyard CUSTODIAL SUPPLY
	(PCARD)		152.28	PCARDC Century Business APR2023 COPY - B
	(PCARD)		338.99	PCARDC Century Business APR2023 COPY - U
	(PCARD)		152.28	PCARDC Century Business MAY2023 COPY - B
	(PCARD)		268.42	PCARDC Century Business MAY2023 COPY - U
Vendor Name	BMO MASTERCARD		<u>2,385.21</u>	
JUN 30 2023	CENTURY BUSINESS PRODUCTS INC	06/30/2023		
	(SCHOOL SUPPIES)		161.81	COPY MACHINE USAGE CHARGE
	(SCHOOL SUPPIES)		152.28	COPY MACHINE BASE CHARGE
Vendor Name	CENTURY BUSINESS PRODUCTS INC		<u>314.09</u>	
Fund Number	21		<u>2,699.30</u>	

07/21/2023 01:07 PM

Unposted; Batch Description JULY 24 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
Checking Account ID 1	Fund Number 51	FOOD SERVICE FUND		
JUNE 2023 EXP	BMO MASTERCARD	06/30/2023	495.50	PCARDC Summit Fire Protection KITCHEN IN
(PCARD)			21.41	PCARD6 Wal-Mart SFSP
(PCARD)			5.35	PCARD6 HARTMANS SFSP
(PCARD)			9.33	PCARD6 Runnings KITCHEN GARDEN
(PCARD)			21.33	PCARD6 Big Stone Area Hardwar KITCHEN GA
(PCARD)			20.22	PCARD6 Hy-Vee SFSP
(PCARD)			23.06	PCARD6 Wal-Mart SFSP
(PCARD)			232.36	PCARDC WATERTOWN PUBLIC OPINION PROCUREMENT
(PCARD)			6.59	PCARD6 Berens SFSP
(PCARD)			7.50	PCARD6 Berens SFSP
(PCARD)			7.50	PCARD6 Holiday Stations SFSP - MILK
(PCARD)			24.11	PCARD6 Berens SFSP
(PCARD)			11.12	PCARD6 HARTMANS SFSP
Vendor Name	BMO MASTERCARD		<hr/>	885.38
JUNE 30 2023	EAST SIDE JERSEY DAIRY	07/13/2023	131.44	MILK PURCHASE FOR SFSP
(SCHOOL LUNCH MILK)				
Vendor Name	EAST SIDE JERSEY DAIRY		<hr/>	131.44
4-119467	MAXWELL FOOD EQUIPMENT	07/13/2023	593.50	FAUCET FOR 3 COMPARTMENT SINK
(KITCHEN EQUIPMENT)				
Vendor Name	MAXWELL FOOD EQUIPMENT		<hr/>	593.50
JUN 30 2023	US FOODS	06/30/2023	275.03	SFSP FOOD PURCHASE
(FOOD PURCHASES, CUSTODIAL)				
Vendor Name	US FOODS		<hr/>	275.03
Fund Number	51		<hr/>	1,885.35
Checking Account ID 1	Fund Number 53	PRESCHOOL/OST/LITTLE LIONS FUND		
23-Jul-0001	BMO MASTERCARD	07/24/2023	9.57	PCARD5 AMAZON OST ART SUPPLIES
(PCARD)				
JUNE 2023 EXP	BMO MASTERCARD	06/30/2023	176.55	PCARDC AMAZON OST HOSES - SLIPNSLIDE
(PCARD)			272.99	PCARDC AMAZON OST SUPPLIES
(PCARD)			415.00	PCARDC AMAZON OST - POOL WATERSLIDE
(PCARD)			14.31	PCARD5 Menards OST SUPPLIES - SAND
(PCARD)			141.46	PCARDC Otc Brands OST SUPPLIES
(PCARD)			48.59	PCARD3 HARTMANS CACFP
(PCARD)			160.00	PCARD3 School Nutrition NSLP CONF REG FE

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(PCARD)		174.78 PCARD3 HARTMANS CACFP
(PCARD)		86.77 PCARD5 Menards OST SUPPLIES
(PCARD)		17.71 PCARD5 AMAZON OST ART SUPPLIES
(PCARD)		81.15 PCARD5 AMAZON OST ART SUPPLIES
(PCARD)		21.36 PCARD3 Big Stone Area Hardwar LLLC SUPPL
(PCARD)		19.52 PCARD3 Target CACFP
(PCARD)		11.58 PCARD3 Target LLLC SUPPLIES
(PCARD)		115.94 PCARD3 Wal-Mart CACFP
(PCARD)		51.47 PCARD3 HARTMANS CACFP
(PCARD)		15.12 PCARD3 HARTMANS CACFP
(PCARD)		16.60 PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		75.96 PCARD3 HARTMANS CACFP
(PCARD)		169.07 PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		73.13 PCARD3 Wal-Mart LLLC SUPPLIES
(PCARD)		63.00 PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		117.08 PCARD3 HARTMANS CACFP
Vendor Name	BMO MASTERCARD	
		<hr/> 2,348.71

JUN 30 2023	BURDORF, KAITLYN	06/30/2023
(REIMBURSEMENT)		52.82 FATHERS DAY PROJ PAINT
Vendor Name	BURDORF, KAITLYN	
		<hr/> 52.82

UTILITIES -0048	CITY OF BIG STONE CITY	07/13/2023
(UTILITIES)		204.90 ELECTRICAL LLLC
(UTILITIES)		89.45 WATER SEWER ETC LLLC
(UTILITIES)		32.90 GARBAGE LLLC
Vendor Name	CITY OF BIG STONE CITY	
		<hr/> 327.25

LLC - JUL-0001	NORTHWESTERN ENERGY	07/13/2023
(LLC UTILITY - NATGAS)		10.00 LLLC HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	
		<hr/> 10.00

JUN 30 2023	US FOODS	06/30/2023
(FOOD PURCHASES, CUSTODIAL)		659.80 CACFP FOOD PURCHASE
Vendor Name	US FOODS	
		<hr/> 659.80

Fund Number	53	<hr/> 3,398.58
Checking Account ID	1	<hr/> 53,126.98

	<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											
												1,343.12
	GROSS:	1,507.43	1,507.43	0.00	1,507.43	1,507.43	2,155.24	2,155.24	2,155.24	2,025.93		
2,155.24	EMPLOYEE:	(27.41)	(21.58)	0.00	(93.46)	(21.86)	(129.31)				(518.50)	0.00
	EMPLOYER:				93.46	21.86	129.31	0.00	0.00	0.00	276.10	0.00
ANDEARL	ANDERSON, ARLO											
												929.76
	GROSS:	1,017.61	0.00	0.00	1,017.61	1,017.61	1,122.67	1,122.67	1,122.67	1,055.31		
1,122.67	EMPLOYEE:	0.00	0.00	0.00	(63.09)	(14.76)	(67.36)				(47.70)	0.00
	EMPLOYER:				63.09	14.76	67.36	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
												2,732.62
	GROSS:	3,769.44	0.00	0.00	3,769.44	3,769.44	4,395.98	4,395.98	4,395.98	4,132.22		
4,395.98	EMPLOYEE:	(349.22)	0.00	0.00	(233.71)	(54.86)	(263.76)				(762.01)	0.00
	EMPLOYER:				233.71	54.66	263.76	0.00	0.00	0.00	551.10	0.00
BERRTAT	BERRY, TATUM											
												1,630.25
	GROSS:	1,839.50	0.00	0.00	1,839.50	1,839.50	0.00	1,839.50	1,839.50	1,839.50		
1,839.50	EMPLOYEE:	(68.53)	0.00	0.00	(114.05)	(26.67)	0.00				0.00	0.00
	EMPLOYER:				114.05	26.67	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
												4,464.06
	GROSS:	5,848.02	5,848.02	0.00	5,848.02	5,848.02	0.00	6,166.52	6,166.52	6,166.52		
6,166.52	EMPLOYEE:	(567.10)	(369.48)	0.00	(362.58)	(84.80)	0.00				(318.50)	0.00
	EMPLOYER:				362.58	84.80	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
												2,651.88
	GROSS:	3,253.76	0.00	0.00	3,253.76	3,253.76	3,514.00	3,514.00	3,514.00	3,303.16		
3,514.00	EMPLOYEE:	(333.62)	0.00	0.00	(201.73)	(47.18)	(210.84)				(68.75)	0.00
	EMPLOYER:				201.73	47.18	210.84	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, 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
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											
												1,627.13
	GROSS:	1,796.77	0.00	0.00	1,796.77	1,796.77	1,968.67	1,968.67	1,968.67	1,850.55		
1,968.67	EMPLOYEE:	0.00	0.00	0.00	(111.40)	(26.05)	(118.12)				(85.97)	0.00
	EMPLOYER:				111.40	26.05	118.12	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
												0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	1.10	0.00
COOPNIC	COOPER, NICOLE M											
												2,766.05
	GROSS:	3,235.86	0.00	0.00	3,235.86	3,235.86	3,590.25	3,590.25	3,590.25	3,374.83		
3,590.25	EMPLOYEE:	(164.42)	0.00	0.00	(200.62)	(46.92)	(215.42)				(196.82)	0.00
	EMPLOYER:				200.62	46.92	215.42	0.00	0.00	0.00	1.10	0.00
CROCHOL	CROCKER, HOLLAND											
												2,995.34
	GROSS:	3,532.68	0.00	0.00	3,532.68	3,532.68	3,758.17	3,758.17	3,758.17	3,532.68		
3,758.17	EMPLOYEE:	(267.09)	0.00	0.00	(219.03)	(51.22)	(225.49)				0.00	0.00
	EMPLOYER:				219.03	51.22	225.49	0.00	0.00	0.00	0.00	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
CRONJEN	CRONEN, JENNIFER											
												2,276.51
	GROSS:	2,950.10	2,950.10	0.00	2,950.10	2,950.10	3,554.06	3,554.06	3,554.06	3,340.82		
3,554.06	EMPLOYEE:	(171.68)	(98.76)	0.00	(182.91)	(42.78)	(213.24)				(568.18)	0.00
	EMPLOYER:				182.91	42.78	213.24	0.00	0.00	0.00	1.10	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												5,049.43
	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:	(574.71)	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	1.10	0.00
FREVSAR	FREVERT, SARAH											
												2,620.35
	GROSS:	3,168.82	3,168.82	0.00	3,168.82	3,168.82	3,619.25	3,619.25	3,619.25	3,402.09		
3,619.25	EMPLOYEE:	(195.59)	(110.46)	0.00	(195.47)	(45.95)	(217.16)				(233.27)	0.00
	EMPLOYER:				195.47	45.95	217.16	0.00	0.00	0.00	1.10	0.00
HANSREN	HANSON, RENAE											
												2,561.51
	GROSS:	3,187.50	3,187.50	0.00	3,187.50	3,187.50	3,650.00	3,650.00	3,650.00	3,431.00		
3,650.00	EMPLOYEE:	(225.67)	(156.47)	0.00	(197.63)	(46.22)	(219.00)				(243.50)	0.00
	EMPLOYER:				197.63	46.22	219.00	0.00	0.00	0.00	551.10	0.00
HENNSTA	HENNINGS, STACY											
												1,688.07
	GROSS:	2,012.74	0.00	0.00	2,012.74	2,012.74	2,272.20	2,272.20	2,272.20	2,135.87		
2,272.20	EMPLOYEE:	(170.70)	0.00	0.00	(124.79)	(29.18)	(136.33)				(123.13)	0.00
	EMPLOYER:				124.79	29.18	136.33	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											
												4,483.39
	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:	(555.41)	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											
												3,001.02
	GROSS:	3,616.00	3,616.00	0.00	3,866.00	3,866.00	4,468.08	4,226.47	4,476.47	3,958.39		
4,476.47	EMPLOYEE:	(206.25)	(112.98)	0.00	(239.69)	(56.06)	(268.08)				(592.39)	0.00
	EMPLOYER:				239.69	56.06	268.08	0.00	0.00	0.00	551.75	0.00
KASTKAR	KASTRUP, KARLA											
												0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	1.10	0.00
LESTDAN	LESTER, DAN											
												2,181.53
	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:	(203.09)	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											
												0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												2,589.11
	GROSS:	3,168.74	0.00	0.00	3,168.74	3,168.74	3,680.00	3,680.00	3,680.00	3,459.20		
3,680.00	EMPLOYEE:	(323.42)	0.00	0.00	(196.46)	(45.95)	(220.80)				(304.26)	0.00
	EMPLOYER:				196.46	45.95	220.80	0.00	0.00	0.00	551.10	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>
MUSCSYL	MUSCH, SYLVIA											
												2,966.51
	GROSS:	3,735.96	0.00	0.00	3,735.96	3,735.96	4,015.36	4,015.36	4,015.36	3,774.44		
4,015.36	EMPLOYEE:	(463.65)	0.00	0.00	(231.63)	(54.17)	(240.92)				(58.46)	0.00
	EMPLOYER:				231.63	54.17	240.92	0.00	0.00	0.00	0.81	0.00
NEUGELL	NEUGEBAUER, ELLIE											
												1,651.66
	GROSS:	1,865.50	0.00	0.00	1,865.50	1,865.50	0.00	1,865.50	1,865.50	1,865.50		
1,865.50	EMPLOYEE:	(71.13)	0.00	0.00	(115.66)	(27.05)	0.00				0.00	0.00
	EMPLOYER:				115.66	27.05	0.00	0.00	0.00	0.00	0.00	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,589.59
	GROSS:	1,753.18	1,753.18	0.00	1,753.18	1,753.18	1,865.09	1,865.09	1,865.09	1,753.18		
1,865.09	EMPLOYEE:	(15.15)	(13.32)	0.00	(108.70)	(25.42)	(111.91)				0.00	0.00
	EMPLOYER:				108.70	25.42	111.91	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												2,765.21
	GROSS:	3,361.96	3,361.96	0.00	3,361.96	3,361.96	3,994.39	3,994.39	3,994.39	3,754.73		
3,994.39	EMPLOYEE:	(218.77)	(120.79)	0.00	(208.44)	(48.75)	(239.66)				(392.77)	0.00
	EMPLOYER:				208.44	48.75	239.66	0.00	0.00	0.00	551.10	0.00
SLETTAY	SLETTEN, TAYLOR											
												2,013.54
	GROSS:	2,450.50	2,450.50	0.00	2,450.50	2,450.50	0.00	2,450.50	2,450.50	2,450.50		
2,450.50	EMPLOYEE:	(137.23)	(112.27)	0.00	(151.93)	(35.53)	0.00				0.00	0.00
	EMPLOYER:				151.93	35.53	0.00	0.00	0.00	0.00	0.00	0.00
STREMAU	STREET, MAURINA											
												420.19
	GROSS:	455.00	0.00	0.00	455.00	455.00	0.00	455.00	455.00	455.00		
455.00	EMPLOYEE:	0.00	0.00	0.00	(28.21)	(6.60)	0.00				0.00	0.00
	EMPLOYER:				28.21	6.60	0.00	0.00	0.00	0.00	0.00	0.00
TIPPAMB	TIPPIE, AMBER											
												1,671.80
	GROSS:	2,083.59	2,083.59	0.00	2,083.59	2,083.59	2,540.57	2,540.57	2,540.57	2,388.14		
2,540.57	EMPLOYEE:	(100.00)	(152.40)	0.00	(129.18)	(30.21)	(152.43)				(304.55)	0.00
	EMPLOYER:				129.18	30.21	152.43	0.00	0.00	0.00	1.10	0.00
TRAURUT	TRAUTNER, RUTH											
												1,717.72
	GROSS:	2,019.86	0.00	0.00	2,019.86	2,019.86	2,292.92	2,292.92	2,292.92	2,155.34		
2,292.92	EMPLOYEE:	(128.55)	0.00	0.00	(125.23)	(29.29)	(137.58)				(154.55)	0.00
	EMPLOYER:				125.23	29.29	137.58	0.00	0.00	0.00	1.10	0.00
VREIAMA	VREIM, AMANDA											
												1,913.21
	GROSS:	2,407.34	2,407.34	0.00	2,407.34	2,407.34	2,561.00	2,561.00	2,561.00	2,407.34		
2,561.00	EMPLOYEE:	(100.00)	(209.96)	0.00	(149.26)	(34.91)	(153.66)				0.00	0.00
	EMPLOYER:				149.26	34.91	153.66	0.00	0.00	0.00	0.00	0.00
WALSTROB	WALSH, ROBERT											
												0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	550.68	0.00
WESTSUS	WESTERMEYER, SUSAN											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLASH	WOLLSCHLAGER, ASHLEY											
												0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	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>
Subtotal:					Female: 31	Male: 5		Total: 36		Net:		64,448.32
	GROSS:	78,623.25	32,334.44	0.00	78,930.75	78,930.75	75,259.14	87,903.85	88,153.85	83,388.31		
88,211.35	EMPLOYEE:	(5,639.39)	(1,478.47)	0.00	(4,893.72)	(1,144.51)	(4,765.54)				(5,841.40)	0.00
	EMPLOYER:				4,893.72	1,144.51	5,165.54	0.00	0.00	0.00	4,627.02	0.00

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 00	GENERAL LONG-TERM LIABILITIES			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	3,948.31	0.00	3,948.31
00 706	NET INVESTMENT IN CAPITAL ASSETS	(3,948.31)	0.00	(3,948.31)
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10 GENERAL FUND				
<u>Current Assets</u>				
10 101	CASH IN BANK	245,789.76	(121,627.71)	124,162.05
10 110	TAXES RECEIVABLE - CURRENT	121,930.86	(46,400.05)	75,530.81
10 112	TAXES RECEIVABLE - DELINQUENT	9,370.14	0.00	9,370.14
10 120	ACCOUNTS RECEIVABLE	0.00	17,217.00	17,217.00
10 140	DUE FROM _____ GOVERNMENT	0.00	17,477.31	17,477.31
10 180	INVESTMENTS	234,115.62	0.00	234,115.62
10 191	DEPOSITS - NPIP	3,993.00	(3,993.00)	0.00
	Current Assets Subtotal:	<u>615,199.38</u>	<u>(137,326.45)</u>	<u>477,872.93</u>
Total Assets and Deferred Outflows of Resources:		<u>615,199.38</u>	<u>(137,326.45)</u>	<u>477,872.93</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	4,077.46	4,077.46
10 404	CONTRACTS PAYABLE	429.36	72,156.85	72,586.21
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)	14,577.99	13,497.23
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	186,727.14	(46,400.05)	140,327.09
	Current Liabilities Subtotal:	<u>186,154.31</u>	<u>44,412.25</u>	<u>230,566.56</u>
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	(3,993.00)	0.00
10 760	FUND BALANCE - UNASSIGNED	425,052.07	(177,745.70)	247,306.37
	Fund Balance Subtotal:	<u>429,045.07</u>	<u>(181,738.70)</u>	<u>247,306.37</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>615,199.38</u>	<u>(137,326.45)</u>	<u>477,872.93</u>

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	1,355.43	836.18	2,191.61
	Current Assets Subtotal:	<u>1,355.43</u>	<u>836.18</u>	<u>2,191.61</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,355.43</u>	<u>836.18</u>	<u>2,191.61</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	1,355.43	836.18	2,191.61
	Fund Balance Subtotal:	<u>1,355.43</u>	<u>836.18</u>	<u>2,191.61</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,355.43</u>	<u>836.18</u>	<u>2,191.61</u>

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	195,328.10	16,554.10	211,882.20
21 110	TAXES RECEIVABLE - CURRENT	83,927.19	(17,900.82)	66,026.37
21 112	TAXES RECEIVABLE - DELINQUENT	1,167.56	0.00	1,167.56
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	42,802.07	0.00	42,802.07
Current Assets Subtotal:		<u>323,224.92</u>	<u>(1,346.72)</u>	<u>321,878.20</u>
Total Assets and Deferred Outflows of Resources:		<u>323,224.92</u>	<u>(1,346.72)</u>	<u>321,878.20</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	2,699.30	2,699.30
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	673.45	(673.45)	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	96,339.87	(17,227.37)	79,112.50
Current Liabilities Subtotal:		<u>97,013.32</u>	<u>(15,201.52)</u>	<u>81,811.80</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	226,211.60	13,854.80	240,066.40
Fund Balance Subtotal:		<u>226,211.60</u>	<u>13,854.80</u>	<u>240,066.40</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>323,224.92</u>	<u>(1,346.72)</u>	<u>321,878.20</u>

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 22 SPECIAL EDUCATION FUND				
<u>Current Assets</u>				
22 101	CASH IN BANK	153,663.15	(39,697.27)	113,965.88
22 110	TAXES RECEIVABLE - CURRENT	84,814.99	(18,057.15)	66,757.84
22 112	TAXES RECEIVABLE - DELINQUENT	2,062.64	0.00	2,062.64
22 120	ACCOUNTS RECEIVABLE	0.00	36,292.00	36,292.00
	Current Assets Subtotal:	<u>240,540.78</u>	<u>(21,462.42)</u>	<u>219,078.36</u>
Total Assets and Deferred Outflows of Resources:		<u>240,540.78</u>	<u>(21,462.42)</u>	<u>219,078.36</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	7,180.50	7,180.50
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	928.12	925.09
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	1,156.17	(1,156.17)	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	97,567.23	(16,900.98)	80,666.25
	Current Liabilities Subtotal:	<u>98,724.22</u>	<u>(9,948.53)</u>	<u>88,775.69</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	141,816.56	(11,513.89)	130,302.67
	Fund Balance Subtotal:	<u>141,816.56</u>	<u>(11,513.89)</u>	<u>130,302.67</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>240,540.78</u>	<u>(21,462.42)</u>	<u>219,078.36</u>

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH IN BANK	(12,006.04)	9,444.17	(2,561.87)
51 120	ACCOUNTS RECEIVABLE	0.00	3,713.68	3,713.68
51 170	INVENTORY-SUPPLIES	1,236.64	0.00	1,236.64
51 171	INVENTORY-STORES PURCH FOR RES	1,996.72	0.00	1,996.72
51 172	INVENTORY OF DONATED FOOD	6,465.15	0.00	6,465.15
	Current Assets Subtotal:	(2,307.53)	13,157.85	10,850.32
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	88,950.61	0.00	88,950.61
51 208	ACCUM DEPRECIATION-LOCAL	(67,023.23)	0.00	(67,023.23)
	Long-term Assets Subtotal:	21,927.38	0.00	21,927.38
<u>Other Assets</u>				
51 196	NET PENSION ASSET	84.61	0.00	84.61
	Other Assets Subtotal:	84.61	0.00	84.61
<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:	13,731.10	0.00	13,731.10
Total Assets and Deferred Outflows of Resources:		33,435.56	13,157.85	46,593.41
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	1,885.35	1,885.35
51 404	CONTRACTS PAYABLE	0.00	4,721.03	4,721.03
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	1,669.44	1,669.47
51 475	UNEARNED REVENUE	18,700.50	(1,959.78)	16,740.72
	Current Liabilities Subtotal:	18,700.53	6,316.04	25,016.57
<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:	11,523.92	0.00	11,523.92
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 708	UNDESIGNATED FUND BALANCE	(4,954.47)	6,841.81	1,887.34
	Fund Balance Subtotal:	3,211.11	6,841.81	10,052.92
<u>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</u>		<u>33,435.56</u>	<u>13,157.85</u>	<u>46,593.41</u>

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND				
<u>Current Assets</u>				
53 101	CASH IN BANK	141,048.30	3,759.46	144,807.76
53 120	ACCOUNTS RECEIVABLE	0.00	4,611.26	4,611.26
	Current Assets Subtotal:	141,048.30	8,370.72	149,419.02
<u>Long-term Assets</u>				
53 202	BUILDINGS	119,665.78	0.00	119,665.78
53 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	292,052.00	0.00	292,052.00
53 208	ACCUM DEPRECIATION-LOCAL	(4,868.00)	0.00	(4,868.00)
	Long-term Assets Subtotal:	406,849.78	0.00	406,849.78
<u>Other Assets</u>				
53 196	NET PENSION ASSET	272.82	0.00	272.82
	Other Assets Subtotal:	272.82	0.00	272.82
<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:	44,282.20	0.00	44,282.20
Total Assets and Deferred Outflows of Resources:		592,453.10	8,370.72	600,823.82
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	3,051.76	3,051.76
53 404	CONTRACTS PAYABLE	0.00	963.36	963.36
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	42,802.07	0.00	42,802.07
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	127.08	133.15
	Current Liabilities Subtotal:	42,808.14	4,142.20	46,950.34
<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:	37,164.10	0.00	37,164.10
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	512,480.86	4,228.52	516,709.38
	Fund Balance Subtotal:	512,480.86	4,228.52	516,709.38
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		592,453.10	8,370.72	600,823.82

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	8,401.12	(2,049.15)	6,351.97
	Current Assets Subtotal:	<u>8,401.12</u>	<u>(2,049.15)</u>	<u>6,351.97</u>
	Total Assets and Deferred Outflows of Resources:	<u>8,401.12</u>	<u>(2,049.15)</u>	<u>6,351.97</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	8,401.12	(2,049.15)	6,351.97
	Fund Balance Subtotal:	<u>8,401.12</u>	<u>(2,049.15)</u>	<u>6,351.97</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>8,401.12</u>	<u>(2,049.15)</u>	<u>6,351.97</u>

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 72 AGENCY FUND - STUDENT COUNCIL				
<u>Current Assets</u>				
72 101	CASH	1,877.98	0.00	1,877.98
	Current Assets Subtotal:	1,877.98	0.00	1,877.98
	Total Assets and Deferred Outflows of Resources:	1,877.98	0.00	1,877.98
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,877.98	0.00	1,877.98
	Fund Balance Subtotal:	1,877.98	0.00	1,877.98
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	1,877.98	0.00	1,877.98

Annual; Processing Month 06/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 90	GENERAL CAPITAL ASSETS - FIXED ASSETS			
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	176,842.30	0.00	176,842.30
90 204	EQUIPMENT - LOCAL	231,155.00	0.00	231,155.00
	Long-term Assets Subtotal:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	892,716.00	0.00	892,716.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	333,642.00	0.00	333,642.00
	Fund Balance Subtotal:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>

Batch Description: JUNE 30 2023 CHECK RECONCILIATION Processing Month: 06/2023
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	06/30/2023	753,322.18

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37645	HEALTH EQUITY	04/03/2023	7.70
37714	JANELLE HUBER	06/19/2023	315.82
37716	MILBANK SCHOOL DISTRICT	06/19/2023	159,135.08
37722	WEISMANTEL RENT-ALL	06/19/2023	1,495.00
37723	ASHLEY WOLLSCHLAGER	06/19/2023	112.56
	Total:		<u>161,066.16</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
753,322.18	(161,066.16)	592,256.02	592,256.02	0.00

Cleared Automatic Payment Total:	28,719.35
Cleared Checks Total:	79,877.39
Cleared Direct Deposit Total:	(72,179.03)
Cleared Void Total:	128.14
Cleared Cash Receipt Total:	205,490.83
Cleared Manual Journal Entries Total:	3,977.92
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

6/30/2023

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 712	6/13/2023	MJ23-048	3,993.00		NPIP ACCT DEPOSIT REFUND
10 760	6/13/2023	MJ23-048		3,993.00	NPIP ACCT DEPOSIT REFUND
10 4500 000 150	6/21/2023	MJ23-048		475.00	MOVE HEALTH INSURANCE EXP; ALLOWABLE COST
10 1273 500 230	6/21/2023	MJ23-048	475.00		MOVE HEALTH INSURANCE EXP; ALLOWABLE COST
51 475	6/21/2023	MJ23-048	1,959.78		SUPPLY CHAIN ASSIST RECORD REV EARNED
51 4810 064	6/21/2023	MJ23-048		1,959.78	SUPPLY CHAIN ASSIST RECORD REV EARNED
10 553	6/29/2023	MJ23-049	22,271.50		GRANT COUNTY APPORTIONMENT
10 110	6/29/2023	MJ23-049		22,271.50	GRANT COUNTY APPORTIONMENT
21 551	6/29/2023	MJ23-049	673.45		GRANT COUNTY APPORTIONMENT
21 553	6/29/2023	MJ23-049	5,399.91		GRANT COUNTY APPORTIONMENT
21 110	6/29/2023	MJ23-049		6,073.36	GRANT COUNTY APPORTIONMENT
22 551	6/29/2023	MJ23-049	1,156.17		GRANT COUNTY APPORTIONMENT
22 553	6/29/2023	MJ23-049	4,970.83		GRANT COUNTY APPORTIONMENT
22 110	6/29/2023	MJ23-049		6,127.00	GRANT COUNTY APPORTIONMENT
10 553	6/29/2023	MJ23-049	24,128.55		ROBERTS COUNTY APPORTIONMENT
10 110	6/29/2023	MJ23-049		24,128.55	ROBERTS COUNTY APPORTIONMENT
21 553	6/29/2023	MJ23-049	11,827.46		ROBERTS COUNTY APPORTIONMENT
21 110	6/29/2023	MJ23-049		11,827.46	ROBERTS COUNTY APPORTIONMENT
22 553	6/29/2023	MJ23-049	11,930.15		ROBERTS COUNTY APPORTIONMENT
22 110	6/29/2023	MJ23-049		11,930.15	ROBERTS COUNTY APPORTIONMENT
10 191	6/13/2023	MJ23-050		3,993.00	CORRECT ERROR IN NPIP DEPOSIT
10 1990	6/13/2023	MJ23-050	3,993.00		CORRECT ERROR IN NPIP DEPOSIT
10 191	6/13/2023	MJ23-050		3,993.00	CORRECT ERROR IN NPIP DEPOSIT
10 101	6/13/2023	MJ23-050	3,993.00		CORRECT ERROR IN NPIP DEPOSIT
10 101	6/21/2023	MJ23-051		15.08	MEDICAID ADMIN FEE
10 2490 000 319	6/21/2023	MJ23-051	15.08		MEDICAID ADMIN FEE
11 101	6/30/2023	MJ23-052		1,324.25	ADV PYMT CKS
11 1190 000 479 011	6/30/2023	MJ23-052	1,324.25		ADV PYMT CKS
71 101	6/30/2023	MJ23-052		2,611.65	FLEX PAYMENT TXFR
71 1190 000 479 012	6/30/2023	MJ23-052	2,611.65		FLEX PAYMENT TXFR
72 101	6/30/2023	MJ23-052		-	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	6/30/2023	MJ23-052	-		STUDENT COUNCIL PAYMENTS
10 1140	6/30/2023	MJ23-053		6,831.88	ELECTRIC UTILITY ROBERTS COUNTY
10 1140	6/30/2023	MJ23-053		1,656.45	ELECTRIC UTILITY GRANT COUNTY
10 1140	6/30/2023	MJ23-053		8,988.98	TELEPHONE UTILITY DRR
10 140	6/30/2023	MJ23-053	17,477.31		2023FY GROSS RECEIPTS TOTAL
22 1221 000 111	6/30/2023	MJ23-054		22,371.00	MOVE SALARY TO USE IDEA 611 FUNDS
22 1221 600 111	6/30/2023	MJ23-054	22,371.00		MOVE SALARY TO USE IDEA 611 FUNDS
			140,571.09	140,571.09	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 June 19 2023 @ 6:00 PM with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Meeting called to order by school board president Hillary Henrich at 6:00 PM

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

The Pledge of Allegiance was recited.

Motion by Westermeyer, seconded by Chrzanowski, to approve the amended agenda. The amended agenda included adding the following 2023-2024 handbooks to the consent agenda as the updates to the handbooks were done ahead of schedule/planned; student/parent, support staff, and teacher handbooks. 4 votes yes. Motion Carried.

Community Input Session: Semi-annual review of the Fall 2022 Safe Return to School Plan per federal ESSER guidelines. No changes were made. Motion by Christensen, seconded by Westermeyer, to approve the Safe Return to School Plan. 4 votes yes. Motion Carried.

Communication Items

- School Board Communication: none
- Principal Report: MTSS spring benchmark/state assessment presentation
- Learning Center Director Report: quarterly financial report for June ending May 31, 2023.
- CEO/Business Manager Report: the following reports were presented; Revenue/Expenditure Summary Report, BSCS Board Report – Detail, Bills and BMO PCard, Payroll Register – Unitemized Report, Balance Sheet, Check Reconciliation Report, and Manual Journal Entry Board Report. Other items discussed; 2023-2024 Proposed Budget, publish (before July 15) with June board minutes along with notice of hearing held at the July board meeting prior to August 1, SDCL 13-11-2, and 2022-2023 Budget to Actual Reporting.

Financial Report

	10	21	22	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLC FUND
May 1, 2023	(54,298.36)	\$127,650.25	\$98,046.65	(\$17,167.61)	\$148,643.82
	\$374,448.13	\$65,479.96	\$68,785.10	\$7,609.79	\$21,488.44
TOTAL RECEIPTS					
TOTAL DISBURSEMENTS	(\$87,359.49)	(\$3,802.11)	(\$13,168.60)	(\$12,019.75)	(\$23,083.95)
ENDING BALANCE	\$245,789.76	\$189,328.10	\$153,663.15	(\$21,577.57)	\$147,048.30

Certificate of Deposit – \$234,115.62

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$9,756.55

Student Council (Fund 72) – \$1,877.98

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),1,724.43 BMO MASTERCARD,(PCARD),3,898.67 BRANDT, LORELEI ,(REIMBURSEMENT),114.66 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),101.02 CHURCHILL, MANOLIS, FREEMAN, KLU DT, SHELTON & BURNS LLP, (DUES & SERVICES),516.44 CITY OF BIG STONE CITY, (UTILITIES),1,257.60 CROCKER, HOLLAND ,(REIMBURSEMENT),112.56 GRANT COUNTY REVIEW,(ADVERTISING),72.27 HUBER, JANELLE ,(REIMBURSEMENT),315.82 M&J DISTRIBUTORS,(LAWNMOWER & REPAIR),352.67 MILBANK SCHOOL DISTRICT,(TUITION BILLING),119,782.08 MUENCHOW, RACHELLE ,(REIMBURSEMENT),112.56 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),321.47 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),35,081.04 US FOODS,(FOOD PURCHASES, CUSTODIAL),825.70 WEISMANTEL RENT-ALL,(TRANSPORTATION RENT),1,495.00 WOLLSCHLAGER, ASHLEY ,(REIMBURSEMENT),112.56

CAPITAL OUTLAY FUND: HUB CITY ROOFING,(BUILDING MAINTENANCE),1,500.00

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),633.75 MILBANK SCHOOL DISTRICT,(TUITION BILLING),39,353.00 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),13,335.83

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),608.77 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),354.47 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),150.67 ORTONVILLE PLUMBING & HEATING,(MAINTENANCE & SUPPLIES),1,153.71 US FOODS,(FOOD PURCHASES, CUSTODIAL),1,137.51

PRESCHOOL/LEARNING CENTER/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),436.00 BMO MASTERCARD,(PCARD),905.20 CITY OF BIG STONE CITY, (UTILITIES),255.69 CROCKER, HOLLAND ,(REIMBURSEMENT),20.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),22.95 US FOODS,(FOOD PURCHASES, CUSTODIAL),749.66

Action Items

Motion by Christensen, seconded by Chrzanowski, to approve the **Consent Agenda**. 4 votes yes. Motion Carried.

- Approval of minutes from previous school board meeting(s); May 15, 2023 meeting minutes
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest, if applicable
- Approval of Lisa Brandenburger as Kindergarten teacher for the 2023-2024 school year
- Approval of Rachele Muenchow as summer school math teacher for the summer 2023
- Approval of Lynda Ostlund as summer school ELA teacher for the summer 2023
- Approval of 2024FY contract for Sarah Frevert as Little Lions' Learning Center Director
- Approval of Holland Crocker as OST Assistant - Summer 2023
- Approval of Tatum Berry as OST Assistant - Summer 2023
- Approval of Ellie Neugebauer as OST Assistant and LLC helper - Summer 2023
- Second and final reading of policy JFCL - Student Registered Sex Offenders
- Approval of the School Improvement Plan
- Approval of the Special Education Comprehensive Plan
- Approval of the 2023-2024 student/parent handbook

- Approval of the 2023-2024 support staff handbook
- Approval of the 2023-2024 teacher handbook

Motion by Westermeyer, seconded by Christensen, to approve the scheduling of the proposed budget hearing, set for the next school board meeting, July 24, 2023. 4 votes yes. Motion Carried.

Motion by Christensen, seconded by Westermeyer, to approve USFoods as the primary vendor per the state procurement process for the 2023-2024 school year. 4 votes yes. Motion Carried.

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

There were discussions on the following items:

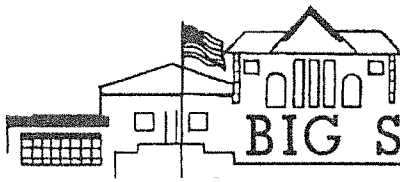
- Two year reorganization - ongoing
- Next school board meeting(s): July 24, 2023 (regular meeting) at 6:00pm in the board room/CEO office.

Motion by Chrzanowski, seconded by Westermeyer, to adjourn the meeting at 6:49 PM. 4 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication



BIG STONE CITY SCHOOL DISTRICT 25-1

Big Stone City School District #25-1 Committees 2024FY

Leadership Team

1. Kristin Roe
2. Dorla Jacobson
3. Nichole Cooper
4. Jen Cronen
5. Sylvia Musch
6. Janelle Huber
7. Christopher Folk

Technology Committee

1. Dorla Jacobson
2. Ashely Wollschlager
3. Lynda Ostlund
4. Janelle Huber
5. Christopher Folk
6. John Witte, Rural Solutions

School Improvement Committee/MTSS Committee

1. Elem Teacher – Jen Cronen
2. MS Teacher – Kristin Roe
3. SPED – Nichole Cooper
4. Janelle Huber
5. Christopher Folk
6. Sue Westermeyer, School Board Member

Capital Outlay Committee

1. Elem Teacher – vacant
2. MS Teacher – Kristin Roe
3. Support Staff – Stacy Hennings
4. Head Custodian – Dan Lester
5. Janelle Huber
6. Christopher Folk

Title I Committee

1. Elem Teacher – Jen Cronen
2. MS Teacher – vacant
3. Janelle Huber
4. Christopher Folk
5. Amy VanLith, School Board Member

Budget Committee

1. Christopher Folk
2. Janelle Huber
3. Cert/Class. Staff Negotiators
4. vacant, School Board Member

Curriculum Review Committee

1. Based upon the need at the time
2. Minimum of 2 classroom teachers
3. Janelle Huber
4. Christopher Folk

Hiring Committee

1. Elementary Teacher
2. Middle School Teacher
3. Janelle Huber
4. Christopher Folk

Fundraising Committee

1. Jennifer Cronen – liaison to the Parent Teacher Organization (PTO)

Wellness Committee

1. Shelly Anderson
2. Ashley Wollschlager
3. Janelle Huber
4. Christopher Folk
5. Sue Christensen – school board member
6. 6th gr. student – Kashon Trexler - appointed