

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

BIG STONE CITY SCHOOL DISTRICT 25-1

“Educating all students for a lifetime of success!”

SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

August 21, 2023 at 6:00 PM

Location: School boardroom/CEO office

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

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Others in attendance (list): _____

1. **Call to order in Board Room and Establish Quorum.** Time: _____
2. **Roll Call** ____Henrich ____Westermeyer ____VanLith ____Christensen____Chrzanowski
3. **Pledge of Allegiance**
4. **Community Input Session (5-minute maximum)**
5. **Communication Items**
 - a. Board Communication
 - b. Principal Report – New staff orientation and Back to School!
 - c. Learning Center Director Report
 - d. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions.
 1. Revenue/Expenditure Summary Reports
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; ASB Work Comp \$9,475 for 2024FY, factored into the 2024FY budget already; there are a bulk of all school requisitions for the 2023-2024SY; there were lodging for some staff for professional development opportunities, such as foundational reading; renewals of bigger student software programs and curriculums; annual membership to SDUSA \$450. If there are any that need further discussion, please mention.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 5. Check Reconciliation Report
 6. Manual Journal Entry Board Report
 7. 2023 Summer Food Service Program Administrative Review performed by cnr. In summary, our school is in compliance with the Federal regulations of the Summer Food Service Program. There are no findings. The review is complete. For complete report, it will be present at the meeting.

6. 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); July 24, 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 2007 Edition Prentice Hall America Pathways to the Present; qty 12
 - a. This curriculum is out of date and passed its useful life.
 - 6. Approval of Holland Crocker as OST Director
 - 7. Approval of the Emergency School Bus Mutual Assistance Pact
 - a. This is an agreement between school district’s in South Dakota that if any students and staff are stranded due to bus issues, the closest available school district would send out their buses to provide emergency transportation. A reimbursement payment may be made to the district providing the emergency transportation.

7. Action Item(s)

- a. 2023FY Supplemental Budget #2
 - 1. A few lines that need attention. No new expenses incurred, just reclassing expenses in the correct account.

8. 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, September 18, 2023 (regular meeting) at 6:00pm in the school boardroom/CEO office

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	4,468.74	4,468.74
1120	PRIOR YEARS' AD VALOREM TAXES	223.57	223.57
1190	PENALTIES AND INTEREST ON TAX	125.32	125.32
1510	INTEREST EARNED	143.04	143.04
2110	COUNTY APPORTIONMENT	796.56	796.56
3111	STATE AID	6,541.00	6,541.00
10	GENERAL FUND	<u>12,298.23</u>	<u>12,298.23</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	921.93	921.93
1120	PRIOR YEARS' AD VALOREM TAXES	73.14	73.14
1190	PENALTIES AND INTEREST ON TAX	33.56	33.56
21	CAPITAL OUTLAY FUND	<u>1,028.63</u>	<u>1,028.63</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	929.97	929.97
1120	PRIOR YEARS' AD VALOREM TAXES	68.24	68.24
1190	PENALTIES AND INTEREST ON TAX	31.76	31.76
22	SPECIAL EDUCATION FUND	<u>1,029.97</u>	<u>1,029.97</u>
Fund 51	FOOD SERVICE FUND		
1990	OTHER	350.00	350.00
51	FOOD SERVICE FUND	<u>350.00</u>	<u>350.00</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1981	DAY CARE CENTER SERVICES	4,010.50	4,010.50
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	500.00	500.00
1990	OTHER	750.00	750.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>5,260.50</u>	<u>5,260.50</u>
Grand Total:		19,967.33	19,967.33

Big Stone City School District 25-1

BSCS Expenditure Summary

08/17/2023 02:58 PM

Regular; Processing Month 07/2023; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 64,320.97	\$ 64,320.97
21	CAPITAL OUTLAY FUND	\$ -	\$ -
22	SPECIAL EDUCATION FUND	\$ 849.21	\$ 849.21
51	FOOD SERVICE FUND	\$ 2,305.05	\$ 2,305.05
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 23,435.32	\$ 23,435.32
Grand Total:		\$ 90,910.55	\$ 90,910.55

Per Bank Statement	Ending-	July 31, 2023	
MAIN Account			\$ 536,569.85
CD First State Bank; 4.35%; Maturity 12/10/2023			\$ 234,115.62
(11) ADV PYMT & (71) FLEX Account			\$ 7,626.09
(72) STUDENT COUNCIL Account			\$ 1,859.74

NOTE:

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
AUG 2023	ADVANCE PAYMENT FUND	08/16/2023
(SCHOOL CHECKING FUND)		100.00 CK# 4663; SHERMAN STUDIOS MS ART
(SCHOOL CHECKING FUND)		200.00 CK# 4658; SDSSA 2023 SUMMER CONF FEE
(SCHOOL CHECKING FUND)		100.00 CK# 4657; RENT DEP. SPAGHETTI SUPPER
Vendor Name ADVANCE PAYMENT FUND		<hr/> 400.00

2024FY WORK	ASB WORKERS' COMPENSATION FUND	08/15/2023
COMP		
(WORKERS COMP RENEWAL)		9,475.00 2024FY WORK COMP PREMIUM
Vendor Name ASB WORKERS' COMPENSATION FUND		<hr/> 9,475.00

23-Aug-0001	BMO MASTERCARD	08/21/2023
(PCARD)		51.00 PCARD1 Marathon FUEL
(PCARD)		22.50 PCARD2 Usps MAIL BACK TO SCHOOL PACKET
(PCARD)		29.70 PCARD2 Usps MAIL BACK TO SCHOOL PACKET
(PCARD)		(26.55) PCARD4 Family Dollar GR 3 REQ
(PCARD)		70.13 PCARD4 Michaels Stores GR 3 REQ
(PCARD)		26.55 PCARD4 Family Dollar GR 3 REQ
(PCARD)		148.67 PCARD4 Hobby Lobby GR 3 REQ
(PCARD)		63.18 PCARD4 Hobby Lobby GR 3 REQ
(PCARD)		146.22 PCARDC Travelodge SUICIDE PREV CONF LODG
(PCARD)		322.00 PCARDC Mac Doctors TECH REPAIR - G5
(PCARD)		15.84 PCARDC Quill MS PAPER SUPPLY
(PCARD)		16.87 PCARDC Quill MS PAPER SUPPLY
(PCARD)		17.55 PCARDC Quill MS PAPER SUPPLY
(PCARD)		200.00 PCARDC AMAZON MS MATH REQ
(PCARD)		200.00 PCARDC Lexia Learning ELL
(PCARD)		264.00 PCARDC Tubbs Of Soft Wate SOFTENER RENTA
(PCARD)		98.62 PCARDC Cintas CUSTODIAL SERV
(PCARD)		(14.99) PCARDC Customink STAFF THEME SHIRTS
(PCARD)		522.00 PCARDC Typingclub MS TYPING R MUENCHOW R
(PCARD)		550.00 PCARDC TIE TECH MEMBERSHIP - ESSER 2
(PCARD)		37.50 PCARDC AMAZON OFFICE
(PCARD)		57.01 PCARDC AMAZON TECH G5
(PCARD)		53.55 PCARDC Scholastic GR 5 REQ
(PCARD)		98.75 PCARDC Schoolmate MS PLANNERS
(PCARD)		103.96 PCARDC Cintas CUSTODIAL SERV
(PCARD)		116.25 PCARDC Schoolmate ELEM PLANNERS
(PCARD)		497.28 PCARDC Really Great Reading READING CURR
(PCARD)		166.45 PCARDC Waste Mgmt RECYCLE/GARBAGE
(PCARD)		378.84 PCARDC AMAZON P4015N PRINTER TONER
(PCARD)		485.27 PCARDC Americinn FOUNDATIONAL READING PD

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(PCARD)			540.29	PCARDC Americinn FOUNDATIONAL READING PD
(PCARD)			540.29	PCARDC Americinn FOUNDATIONAL READING PD
(PCARD)			48.57	PCARDC AMAZON OFFICE
(PCARD)			70.87	PCARDC AMAZON MTSS PRIZES
(PCARD)			15.10	PCARDC AMAZON TITLE REQ
(PCARD)			37.48	PCARDC Quill MS PAPER SUPPLY
(PCARD)			239.76	PCARDC The Math Learning Cent MATH CURRI
(PCARD)			1,418.00	PCARDC Really Great Reading READING CURR
(PCARD)			59.98	PCARDC AMAZON GR 2 REQ
(PCARD)			6.62	PCARDC AMAZON MS MATH REQ
(PCARD)			234.95	PCARDC AMAZON GR 1 REQ
(PCARD)			48.96	PCARDC AMAZON GR 3 REQ
(PCARD)			69.98	PCARDC AMAZON GR 2 REQ
(PCARD)			115.22	PCARDC AMAZON MS MATH REQ
(PCARD)			20.28	PCARDC AMAZON PRINCIPAL SUPPLY
(PCARD)			23.97	PCARDC AMAZON GR 1 REQ
(PCARD)			86.50	PCARDC AMAZON MTSS PRIZES
(PCARD)			163.51	PCARDC AMAZON TITLE REQ
(PCARD)			49.92	PCARDC AMAZON MS SCIENCE REQ
(PCARD)			41.88	PCARDC AMAZON OFFICE
(PCARD)			344.81	PCARDC Quill ELEM PAPER SUPPLY
(PCARD)			14.84	PCARDC AMAZON TITLE REQ
(PCARD)			6.03	PCARDC AMAZON PE REQ
(PCARD)			142.21	PCARDC AMAZON PE REQ
(PCARD)			135.53	PCARDC AMAZON GR 3 REQ
(PCARD)			248.25	PCARDC AMAZON MS MATH REQ
(PCARD)			360.00	PCARDC 3d Security SCHOOL ANNUAL FIRE MO
(PCARD)			2,209.99	PCARDC Renaissance Learning STUDENT PROG
(PCARD)			84.92	PCARDC Steve Spangler Science GR 5 REQ
(PCARD)			700.00	PCARDC 3d Security SCHOOL ANNUAL FIRE SY
(PCARD)			1,586.00	PCARDC IXL MATH STUDENT PROGRAM - TITLE
(PCARD)			33.42	PCARDC AMAZON GR 5 WORKBOOK
(PCARD)			33.71	PCARDC AMAZON PE REQ
(PCARD)			40.37	PCARDC Bio Company MS SCIENCE REQ
(PCARD)			47.49	PCARDC AMAZON MS SCIENCE REQ
(PCARD)			74.34	PCARDC McLeods Printing STAFF AGENDA BOO
(PCARD)			15.47	PCARDC AMAZON OFFICE
(PCARD)			9.68	PCARDC AMAZON MS MATH REQ
(PCARD)			31.00	PCARDC AMAZON MS SCIENCE REQ
(PCARD)			119.98	PCARDC AMAZON PE REQ
(PCARD)			232.00	PCARDC Jaywil Software Develo LIBRARY SO
(PCARD)			557.35	PCARDC Customink STAFF THEME SHIRTS

Vendor Name BMO MASTERCARD

15,577.67

Invoice Number	Vendor Name	Invoice Date
AUG 2023 (REIMBURSEMENT)	BRANDENBURGER, LISA	08/16/2023
AUG 2023 #2 (REIMBURSEMENT)	BRANDENBURGER, LISA	08/16/2023
Vendor Name	BRANDENBURGER, LISA	
		<hr/>
		156.68
AUG 2023 (REIMBURSEMENT)	CHRZANOWSKI, SARAH	08/15/2023
Vendor Name	CHRZANOWSKI, SARAH	
		<hr/>
		101.25
UTILITIES1-0152 (UTILITIES - 1952 BUILDING) (UTILITIES - 1952 BUILDING)	CITY OF BIG STONE CITY	08/16/2023
UTILITIES2-0152 (UTILITIES-1900) (UTILITIES-1900)	CITY OF BIG STONE CITY	08/16/2023
UTILITIES3-0152 (UTILITIES - GYM) (UTILITIES - GYM)	CITY OF BIG STONE CITY	08/16/2023
Vendor Name	CITY OF BIG STONE CITY	
		<hr/>
		959.03
AUG 2023 (BUS INSPECTION)	DEFEA TRANSPORTATION	08/15/2023
Vendor Name	DEFEA TRANSPORTATION	
		<hr/>
		45.00
AUG 2023 (REIMBURSEMENT)	MUENCHOW, KIMBERLY	08/15/2023
Vendor Name	MUENCHOW, KIMBERLY	
		<hr/>
		134.64
AUG 2023 (REIMBURSEMENT)	MUENCHOW, RACHELLE	08/15/2023
Vendor Name	MUENCHOW, RACHELLE	
		<hr/>
		134.64
AUG 2023-0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	08/16/2023
Vendor Name	NORTHWESTERN ENERGY	
		<hr/>
		44.55
2024FY	SOUTH DAKOTA UNITED SCHOOLS	08/15/2023

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
	ASSOCIATION	
(MEMBERSHIP DUES & FEES)		450.00 2024FY SDUSA MEMBERSHIP
Vendor Name	SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION	
		<hr/> 450.00
STMT 8/5/23	US FOODS	08/15/2023
(FOOD PURCHASES, CUSTODIAL)		98.03 CUSTODIAL SUPPLY
Vendor Name	US FOODS	
		<hr/> 98.03
Fund Number	10	<hr/> 27,576.49
Checking Account ID	1	Fund Number 21 CAPITAL OUTLAY FUND
23-Aug-0001	BMO MASTERCARD	08/21/2023
(PCARD)		241.90 PCARDC Century Business COPIER USAGE
(PCARD)		130.25 PCARDC Century Business COPIER BASE
Vendor Name	BMO MASTERCARD	
		<hr/> 372.15
Fund Number	21	<hr/> 372.15
Checking Account ID	1	Fund Number 51 FOOD SERVICE FUND
23-Aug-0001	BMO MASTERCARD	08/21/2023
(PCARD)		995.00 PCARDC LINQ FOOD SERVICE PROGRAM
(PCARD)		8.36 PCARD6 HARTMANS SFSP
(PCARD)		24.57 PCARD6 Big Stone Area Hardwar PREEN FOR
(PCARD)		19.32 PCARD6 WALMART SFSP
(PCARD)		22.16 PCARD6 HARTMANS SFSP
(PCARD)		22.53 PCARD6 HARTMANS SFSP
(PCARD)		14.33 PCARD6 HARTMANS SFSP
(PCARD)		27.75 PCARD6 HARTMANS SFSP
(PCARD)		38.44 PCARD6 Sams Club SFSP
(PCARD)		41.42 PCARD6 Wyshbone Market SFSP
(PCARD)		49.77 PCARDC Sp Visualz KITCHEN SUPPLY
(PCARD)		4.00 PCARD6 Hy-Vee SFSP
(PCARD)		16.40 PCARD6 Aldi SFSP
(PCARD)		21.08 PCARD6 Berens SFSP
(PCARD)		23.03 PCARD6 Berens SFSP
Vendor Name	BMO MASTERCARD	
		<hr/> 1,328.16
AUG 2023	EAST SIDE JERSEY DAIRY	08/15/2023
(SCHOOL LUNCH MILK)		63.41 7/7/2023 SFPS MILK PURCHASE
(SCHOOL LUNCH MILK)		53.34 7/14/2023 SFPS MILK PURCHASE
(SCHOOL LUNCH MILK)		53.34 7/21/2023 SFPS MILK PURCHASE
(SCHOOL LUNCH MILK)		64.40 7/28/2023 SFPS MILK PURCHASE

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	EAST SIDE JERSEY DAIRY		<hr/> 234.49	
STMT 8/5/23	US FOODS	08/15/2023		
(FOOD PURCHASES, CUSTODIAL)				89.77 SFSP FOOD PURCHASE
Vendor Name	US FOODS		<hr/> 89.77	
Fund Number	51		<hr/> 1,652.42	
Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
AUG 2023	ADVANCE PAYMENT FUND			08/16/2023
(SCHOOL CHECKING FUND)				115.00 CK# 4659; APPLETON POOL SUMMER OST
(SCHOOL CHECKING FUND)				114.00 CK# 4661; SUMMER OST MOVIE DAY
(SCHOOL CHECKING FUND)				500.00 CK# 4662; SUMMER OST ART WITH STEPH
Vendor Name	ADVANCE PAYMENT FUND		<hr/> 729.00	
23-Aug-0001	BMO MASTERCARD	08/21/2023		
(PCARD)				134.51 PCARD3 HARTMANS CACFP
(PCARD)				17.31 PCARD5 Dollar General OST SUPPLY
(PCARD)				93.70 PCARD3 HARTMANS CACFP
(PCARD)				83.64 PCARD3 HARTMANS CACFP
(PCARD)				74.78 PCARD3 Caseys CACFP
(PCARD)				102.91 PCARD3 HARTMANS CACFP
(PCARD)				42.88 PCARD3 Triple Dip Lodge CACFP
(PCARD)				160.26 PCARD3 HARTMANS CACFP
(PCARD)				10.30 PCARD5 Marathon FUEL FOR OST EVENTS
(PCARD)				50.00 PCARD5 Marathon FUEL FOR OST EVENTS
(PCARD)				38.62 PCARD5 WALMART OST SUPPLY
(PCARD)				480.00 PCARDC 3d Security LLLC ANNUAL FIRE SYST
(PCARD)				360.00 PCARDC 3d Security LLLC ANNUAL FIRE MONI
Vendor Name	BMO MASTERCARD		<hr/> 1,648.91	
UTILITIES -0049	CITY OF BIG STONE CITY	08/16/2023		
(UTILITIES)				191.57 ELECTRICAL LLLC
(UTILITIES)				90.26 WATER SEWER ETC LLLC
(UTILITIES)				32.90 GARBAGE LLLC
Vendor Name	CITY OF BIG STONE CITY		<hr/> 314.73	
AUG 2023	FREVERT, SARAH	08/15/2023		
(REIMBURSEMENT)				243.66 SAFE SERV CONF LODGING FOR DIRECTOR
Vendor Name	FREVERT, SARAH		<hr/> 243.66	

Invoice Number	Vendor Name	Invoice Date
LLLC - AUG-0001	NORTHWESTERN ENERGY	08/16/2023
(LLLC UTILITY - NATGAS)		10.00 LLLC HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<u>10.00</u>
81659	ORTONVILLE INDEPENDENT AND NORTHERN STAR	08/16/2023
(ADVERTISING)		32.00 LLLC AD FOR STAFF HELP
81786	ORTONVILLE INDEPENDENT AND NORTHERN STAR	08/16/2023
(ADVERTISING)		32.00 LLLC AD FOR STAFF HELP
81864	ORTONVILLE INDEPENDENT AND NORTHERN STAR	08/16/2023
(ADVERTISING)		32.00 LLLC AD FOR STAFF HELP
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	<u>96.00</u>
0728233	SCHOOL NUTRITION ASSOCIATION OF SD	08/15/2023
(ANNAUL CONFERENCE)		100.00 SAFE SERV CONF FEE FOR DIRECTOR
Vendor Name	SCHOOL NUTRITION ASSOCIATION OF SD	<u>100.00</u>
STMT 8/5/23	US FOODS	08/15/2023
(FOOD PURCHASES, CUSTODIAL)		294.89 CACFP
Vendor Name	US FOODS	<u>294.89</u>
Fund Number	53	<u>3,437.19</u>
Checking Account ID	1	<u>33,038.25</u>

	<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											
												1,343.09
	GROSS:	1,507.39	1,507.39	0.00	1,507.39	1,507.39	2,155.20	2,155.20	2,155.20	2,025.89		
2,155.20	EMPLOYEE:	(27.41)	(21.57)	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											
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
	GROSS:	3,941.55	0.00	0.00	3,941.55	3,941.55	4,579.07	4,579.07	4,579.07	4,304.33		2,870.91
4,579.07	EMPLOYEE:	(369.88)	0.00	0.00	(244.38)	(57.15)	(274.74)				(762.01)	0.00
	EMPLOYER:				244.38	57.15	274.74	0.00	0.00	0.00	551.10	0.00
BERRTAT	BERRY, TATUM											
	GROSS:	1,696.50	0.00	0.00	1,696.50	1,696.50	0.00	1,696.50	1,696.50	1,696.50		1,512.49
1,696.50	EMPLOYEE:	(54.23)	0.00	0.00	(105.18)	(24.60)	0.00				0.00	0.00
	EMPLOYER:				105.18	24.60	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
	GROSS:	1,748.01	1,748.01	0.00	1,748.01	1,748.01	0.00	2,066.51	2,066.51	2,066.51		1,378.36
2,066.51	EMPLOYEE:	(101.47)	(134.45)	0.00	(108.38)	(25.35)	0.00				(318.50)	0.00
	EMPLOYER:				108.38	25.35	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
	GROSS:	3,266.81	0.00	0.00	3,266.81	3,266.81	3,527.88	3,527.88	3,527.88	3,316.21		2,662.37
3,527.88	EMPLOYEE:	(335.18)	0.00	0.00	(202.54)	(47.37)	(211.67)				(68.75)	0.00
	EMPLOYER:				202.54	47.37	211.67	0.00	0.00	0.00	1.10	0.00
CHRZSAR	CHRZANOWSKI, SARAH											
	GROSS:	1,796.73	0.00	0.00	1,796.73	1,796.73	1,968.63	1,968.63	1,968.63	1,850.51		1,627.09
1,968.63	EMPLOYEE:	0.00	0.00	0.00	(111.40)	(26.05)	(118.12)				(85.97)	0.00
	EMPLOYER:				111.40	26.05	118.12	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
	GROSS:	0.00	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
COOPNIC	COOPER, NICHOLE M											
	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		2,766.05
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											
	GROSS:	4,125.31	0.00	0.00	4,125.31	4,125.31	4,388.63	4,388.63	4,388.63	4,125.31		3,471.52
4,388.63	EMPLOYEE:	(338.20)	0.00	0.00	(255.77)	(59.82)	(263.32)				0.00	0.00
	EMPLOYER:				255.77	59.82	263.32	0.00	0.00	0.00	0.00	0.00
CRONJEN	CRONEN, JENNIFER											
	GROSS:	2,950.14	2,950.14	0.00	2,950.14	2,950.14	3,554.11	3,554.11	3,554.11	3,340.86		2,276.55
3,554.11	EMPLOYEE:	(171.68)	(98.76)	0.00	(182.91)	(42.78)	(213.25)				(568.18)	0.00
	EMPLOYER:				182.91	42.78	213.25	0.00	0.00	0.00	1.10	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
	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		5,049.43
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

	<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>
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	(196.47)	(45.95)	(217.16)				(233.27)	0.00
	EMPLOYER:				196.47	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											
											839.69	
	GROSS:	966.52	0.00	0.00	966.52	966.52	1,159.20	1,159.20	1,159.20	1,089.65		
1,159.20	EMPLOYEE:	(52.90)	0.00	0.00	(59.92)	(14.01)	(69.55)				(123.13)	0.00
	EMPLOYER:				59.92	14.01	69.55	0.00	0.00	0.00	1.10	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											
											2,796.34	
	GROSS:	3,345.23	3,345.23	0.00	3,595.23	3,595.23	4,180.03	3,938.42	4,188.42	3,687.62		
4,188.42	EMPLOYEE:	(175.36)	(98.50)	0.00	(222.90)	(52.13)	(250.80)				(592.39)	0.00
	EMPLOYER:				222.90	52.13	250.80	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	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	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											
											2,688.94	
	GROSS:	3,292.97	0.00	0.00	3,292.97	3,292.97	3,812.16	3,812.16	3,812.16	3,583.43		
3,812.16	EMPLOYEE:	(338.32)	0.00	0.00	(204.16)	(47.75)	(228.73)				(304.26)	0.00
	EMPLOYER:				204.16	47.75	228.73	0.00	0.00	0.00	551.10	0.00
MUSCSYL	MUSCH, SYLVIA											
											2,966.49	
	GROSS:	3,735.94	0.00	0.00	3,735.94	3,735.94	4,015.34	4,015.34	4,015.34	3,774.42		
4,015.34	EMPLOYEE:	(463.65)	0.00	0.00	(231.63)	(54.17)	(240.92)				(58.48)	0.00
	EMPLOYER:				231.63	54.17	240.92	0.00	0.00	0.00	0.81	0.00
NEUGELL	NEUGEBAUER, ELLIE											
											1,544.61	
	GROSS:	1,735.50	0.00	0.00	1,735.50	1,735.50	0.00	1,735.50	1,735.50	1,735.50		
1,735.50	EMPLOYEE:	(58.13)	0.00	0.00	(107.60)	(25.16)	0.00				0.00	0.00
	EMPLOYER:				107.60	25.16	0.00	0.00	0.00	0.00	0.00	0.00
OSTLLYN	OSTLUND, LYNDA											
											1,921.49	
	GROSS:	2,184.22	2,184.22	0.00	2,184.22	2,184.22	2,323.64	2,323.64	2,323.64	2,184.22		
2,323.64	EMPLOYEE:	(59.26)	(36.36)	0.00	(135.42)	(31.67)	(139.42)				0.00	0.00
	EMPLOYER:				135.42	31.67	139.42	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>
ROEKRI	ROE, KRISTIN											
											2,765.22	
	GROSS:	3,361.97	3,361.97	0.00	3,361.97	3,361.97	3,994.40	3,994.40	3,994.40	3,754.74		
3,994.40	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											
											1,415.53	
	GROSS:	1,664.00	1,664.00	0.00	1,664.00	1,664.00	0.00	1,664.00	1,664.00	1,664.00		
1,664.00	EMPLOYEE:	(50.98)	(70.19)	0.00	(103.17)	(24.13)	0.00				0.00	0.00
	EMPLOYER:				103.17	24.13	0.00	0.00	0.00	0.00	0.00	0.00
STREMAU	STREET, MAURINA											
											81.04	
	GROSS:	87.75	0.00	0.00	87.75	87.75	0.00	87.75	87.75	87.75		
87.75	EMPLOYEE:	0.00	0.00	0.00	(5.44)	(1.27)	0.00				0.00	0.00
	EMPLOYER:				5.44	1.27	0.00	0.00	0.00	0.00	0.00	0.00
TIPPAMB	TIPPIE, AMBER											
											1,328.32	
	GROSS:	1,688.80	1,688.80	0.00	1,688.80	1,688.80	2,120.58	2,120.58	2,120.58	1,993.35		
2,120.58	EMPLOYEE:	(100.00)	(131.28)	0.00	(104.71)	(24.49)	(127.23)				(304.55)	0.00
	EMPLOYER:				104.71	24.49	127.23	0.00	0.00	0.00	1.10	0.00
TRAURUT	TRAUTNER, RUTH											
											1,544.95	
	GROSS:	1,804.84	0.00	0.00	1,804.84	1,804.84	2,064.17	2,064.17	2,064.17	1,940.32		
2,064.17	EMPLOYEE:	(102.75)	0.00	0.00	(111.90)	(26.17)	(123.85)				(154.55)	0.00
	EMPLOYER:				111.90	26.17	123.85	0.00	0.00	0.00	1.10	0.00
VREIAMA	VREIM, AMANDA											
											1,886.65	
	GROSS:	2,376.79	2,376.79	0.00	2,376.79	2,376.79	2,528.50	2,528.50	2,528.50	2,376.79		
2,528.50	EMPLOYEE:	(100.00)	(208.32)	0.00	(147.36)	(34.46)	(151.71)				0.00	0.00
	EMPLOYER:				147.36	34.46	151.71	0.00	0.00	0.00	0.00	0.00
WALSROB	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
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
Subtotal:					Female: 28	Male: 4	Total: 32		Net:		58,583.91	
	GROSS:	71,294.54	27,182.87	0.00	71,602.04	71,602.04	73,472.28	80,430.23	80,680.23	76,021.90		
80,737.73	EMPLOYEE:	(5,037.06)	(1,187.17)	0.00	(4,439.33)	(1,038.23)	(4,658.33)				(5,793.70)	0.00
	EMPLOYER:				4,439.33	1,038.23	5,058.33	0.00	0.00	0.00	4,627.02	0.00

Annual; Processing Month 07/2023; 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 07/2023; 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	166,316.05	(76,543.71)	89,772.34
10 110	TAXES RECEIVABLE - CURRENT	75,530.81	(3,870.67)	71,660.14
10 112	TAXES RECEIVABLE - DELINQUENT	9,370.14	(223.57)	9,146.57
10 120	ACCOUNTS RECEIVABLE	36,566.52	(17,457.52)	19,109.00
10 140	DUE FROM _____ GOVERNMENT	17,477.31	(8,488.33)	8,988.98
10 180	INVESTMENTS	234,115.62	0.00	234,115.62
	Current Assets Subtotal:	<u>539,376.45</u>	<u>(106,583.80)</u>	<u>432,792.65</u>
Total Assets and Deferred Outflows of Resources:		<u>539,376.45</u>	<u>(106,583.80)</u>	<u>432,792.65</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	4,077.46	(4,077.46)	0.00
10 404	CONTRACTS PAYABLE	72,586.21	(38,852.47)	33,733.74
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	13,497.23	(7,536.89)	5,960.34
10 553	TAXES LEVIED FOR FUTURE PERIODS	140,327.09	(4,094.24)	136,232.85
	Current Liabilities Subtotal:	<u>230,566.56</u>	<u>(54,561.06)</u>	<u>176,005.50</u>
<u>Fund Balance</u>				
10 760	FUND BALANCE - UNASSIGNED	308,809.89	(52,022.74)	256,787.15
	Fund Balance Subtotal:	<u>308,809.89</u>	<u>(52,022.74)</u>	<u>256,787.15</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>539,376.45</u>	<u>(106,583.80)</u>	<u>432,792.65</u>

Annual; Processing Month 07/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	2,191.61	229.80	2,421.41
	Current Assets Subtotal:	<u>2,191.61</u>	<u>229.80</u>	<u>2,421.41</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,191.61</u>	<u>229.80</u>	<u>2,421.41</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,191.61	229.80	2,421.41
	Fund Balance Subtotal:	<u>2,191.61</u>	<u>229.80</u>	<u>2,421.41</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,191.61</u>	<u>229.80</u>	<u>2,421.41</u>

Annual; Processing Month 07/2023; 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	136,221.20	(1,670.67)	134,550.53
21 110	TAXES RECEIVABLE - CURRENT	66,026.37	(921.93)	65,104.44
21 112	TAXES RECEIVABLE - DELINQUENT	1,167.56	(73.14)	1,094.42
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	38,802.07	0.00	38,802.07
Current Assets Subtotal:		242,217.20	(2,665.74)	239,551.46
Total Assets and Deferred Outflows of Resources:		242,217.20	(2,665.74)	239,551.46
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	2,699.30	(2,699.30)	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	79,112.50	(995.07)	78,117.43
Current Liabilities Subtotal:		81,811.80	(3,694.37)	78,117.43
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	160,405.40	1,028.63	161,434.03
Fund Balance Subtotal:		160,405.40	1,028.63	161,434.03
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		242,217.20	(2,665.74)	239,551.46

Annual; Processing Month 07/2023; 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	113,965.88	32,418.45	146,384.33
22 110	TAXES RECEIVABLE - CURRENT	66,757.84	(929.97)	65,827.87
22 112	TAXES RECEIVABLE - DELINQUENT	2,062.64	(68.24)	1,994.40
22 120	ACCOUNTS RECEIVABLE	36,292.00	(36,292.00)	0.00
	Current Assets Subtotal:	<u>219,078.36</u>	<u>(4,871.76)</u>	<u>214,206.60</u>
Total Assets and Deferred Outflows of Resources:		<u>219,078.36</u>	<u>(4,871.76)</u>	<u>214,206.60</u>
<u>Current Liabilities</u>				
22 404	CONTRACTS PAYABLE	7,180.50	(3,590.25)	3,590.25
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	925.09	(464.06)	461.03
22 553	TAXES LEVIED FOR FUTURE PERIODS	80,666.25	(998.21)	79,668.04
	Current Liabilities Subtotal:	<u>88,775.69</u>	<u>(5,052.52)</u>	<u>83,723.17</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	130,302.67	180.76	130,483.43
	Fund Balance Subtotal:	<u>130,302.67</u>	<u>180.76</u>	<u>130,483.43</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>219,078.36</u>	<u>(4,871.76)</u>	<u>214,206.60</u>

Annual; Processing Month 07/2023; 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	4,503.13	(3,262.18)	1,240.95
51 120	ACCOUNTS RECEIVABLE	3,773.48	(3,773.48)	0.00
51 170	INVENTORY-SUPPLIES	1,236.64	0.00	1,236.64
51 171	INVENTORY-STORES PURCH FOR RES	1,996.72	0.00	1,996.72
51 172	INVENTORY OF DONATED FOOD	14,221.71	0.00	14,221.71
	Current Assets Subtotal:	<u>25,731.68</u>	<u>(7,035.66)</u>	<u>18,696.02</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	102,726.61	0.00	102,726.61
51 208	ACCUM DEPRECIATION-LOCAL	(72,103.23)	0.00	(72,103.23)
	Long-term Assets Subtotal:	<u>30,623.38</u>	<u>0.00</u>	<u>30,623.38</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	84.61	0.00	84.61
	Other Assets Subtotal:	<u>84.61</u>	<u>0.00</u>	<u>84.61</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	13,731.10	0.00	13,731.10
	Deferred Outflows of Resources Subtotal:	<u>13,731.10</u>	<u>0.00</u>	<u>13,731.10</u>
Total Assets and Deferred Outflows of Resources:		<u>70,170.77</u>	<u>(7,035.66)</u>	<u>63,135.11</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	1,885.35	(1,885.35)	0.00
51 404	CONTRACTS PAYABLE	4,721.03	(2,360.54)	2,360.49
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	1,669.47	(834.72)	834.75
51 475	UNEARNED REVENUE	16,740.72	0.00	16,740.72
	Current Liabilities Subtotal:	<u>25,016.57</u>	<u>(5,080.61)</u>	<u>19,935.96</u>
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	11,523.92	0.00	11,523.92
	Deferred Inflows of Resources Subtotal:	<u>11,523.92</u>	<u>0.00</u>	<u>11,523.92</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58
51 708	UNDESIGNATED FUND BALANCE	25,464.70	(1,955.05)	23,509.65

Annual; Processing Month 07/2023; 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 Balance Subtotal:	33,630.28	(1,955.05)	31,675.23
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		70,170.77	(7,035.66)	63,135.11

Annual; Processing Month 07/2023; 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	171,249.76	(6,628.06)	164,621.70
53 120	ACCOUNTS RECEIVABLE	15,688.96	(15,688.96)	0.00
	Current Assets Subtotal:	<u>186,938.72</u>	<u>(22,317.02)</u>	<u>164,621.70</u>
<u>Long-term Assets</u>				
53 202	BUILDINGS	119,665.78	0.00	119,665.78
53 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	292,052.00	0.00	292,052.00
53 208	ACCUM DEPRECIATION-LOCAL	(10,709.00)	0.00	(10,709.00)
	Long-term Assets Subtotal:	<u>401,008.78</u>	<u>0.00</u>	<u>401,008.78</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	272.82	0.00	272.82
	Other Assets Subtotal:	<u>272.82</u>	<u>0.00</u>	<u>272.82</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	44,282.20	0.00	44,282.20
	Deferred Outflows of Resources Subtotal:	<u>44,282.20</u>	<u>0.00</u>	<u>44,282.20</u>
Total Assets and Deferred Outflows of Resources:		<u>632,502.52</u>	<u>(22,317.02)</u>	<u>610,185.50</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	3,051.76	(3,051.76)	0.00
53 404	CONTRACTS PAYABLE	963.36	(963.36)	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	38,802.07	0.00	38,802.07
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	133.15	(127.08)	6.07
	Current Liabilities Subtotal:	<u>42,950.34</u>	<u>(4,142.20)</u>	<u>38,808.14</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	37,164.10	0.00	37,164.10
	Deferred Inflows of Resources Subtotal:	<u>37,164.10</u>	<u>0.00</u>	<u>37,164.10</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	552,388.08	(18,174.82)	534,213.26
	Fund Balance Subtotal:	<u>552,388.08</u>	<u>(18,174.82)</u>	<u>534,213.26</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>632,502.52</u>	<u>(22,317.02)</u>	<u>610,185.50</u>

Annual; Processing Month 07/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	6,351.97	(1,147.29)	5,204.68
	Current Assets Subtotal:	<u>6,351.97</u>	<u>(1,147.29)</u>	<u>5,204.68</u>
	Total Assets and Deferred Outflows of Resources:	<u>6,351.97</u>	<u>(1,147.29)</u>	<u>5,204.68</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,351.97	(1,147.29)	5,204.68
	Fund Balance Subtotal:	<u>6,351.97</u>	<u>(1,147.29)</u>	<u>5,204.68</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>6,351.97</u>	<u>(1,147.29)</u>	<u>5,204.68</u>

Annual; Processing Month 07/2023; 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	(18.24)	1,859.74
	Current Assets Subtotal:	<u>1,877.98</u>	<u>(18.24)</u>	<u>1,859.74</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,877.98</u>	<u>(18.24)</u>	<u>1,859.74</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,877.98	(18.24)	1,859.74
	Fund Balance Subtotal:	<u>1,877.98</u>	<u>(18.24)</u>	<u>1,859.74</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,877.98</u>	<u>(18.24)</u>	<u>1,859.74</u>

Annual; Processing Month 07/2023; 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	196,462.30	0.00	196,462.30
90 204	EQUIPMENT - LOCAL	375,865.00	0.00	375,865.00
	Long-term Assets Subtotal:	1,390,688.00	0.00	1,390,688.00
	Total Assets and Deferred Outflows of Resources:	1,390,688.00	0.00	1,390,688.00
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	939,887.00	0.00	939,887.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	450,801.00	0.00	450,801.00
	Fund Balance Subtotal:	1,390,688.00	0.00	1,390,688.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	1,390,688.00	0.00	1,390,688.00

Batch Description: JULY 31 2023 CHECK RECONCILIATION Processing Month: 07/2023
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	07/31/2023	550,770.62

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37645	HEALTH EQUITY	04/03/2023	7.70
37722	WEISMANTEL RENT-ALL	06/19/2023	1,495.00
37736	MYRNA BECKER	07/24/2023	1,500.00
37737	MYRNA BECKER	07/24/2023	1,500.00
37739	CENTURY BUSINESS PRODUCTS INC	07/24/2023	314.09
37740	JENNIFER CRONEN	07/24/2023	135.00
37742	GRANT COUNTY REVIEW	07/24/2023	213.65
37743	JANELLE HUBER	07/24/2023	90.00
37744	MAXWELL FOOD EQUIPMENT	07/24/2023	593.50
37745	RISK PROGRAM ADMINISTRATORS	07/24/2023	5,727.21
37747	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	07/24/2023	649.00
37748	SD DEPARTMENT OF HEALTH	07/24/2023	1,000.00
37749	SHI INTERNATIONAL	07/24/2023	975.62
	Total:		<u>14,200.77</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
550,770.62	(14,200.77)	536,569.85	536,569.85	0.00

Cleared Automatic Payment Total:	29,181.44
Cleared Checks Total:	210,404.75
Cleared Direct Deposit Total:	(64,448.32)
Cleared Void Total:	
Cleared Cash Receipt Total:	93,179.29
Cleared Manual Journal Entries Total:	8,303.66
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

7/31/2023

includes ending 2023FY 6/30/2023 entries

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
51 172	6/30/2023	MJ23-055	7,756.56		EOY 2023FY FOOD SERVICE COMMODITIES
51 4820	6/30/2023	MJ23-055		7,756.56	EOY 2023FY FOOD SERVICE COMMODITIES
21 1111 000 479	6/30/2023	MJ23-055	3,450.96		EOFY 2023FY RECLASS OF COPIER USAGE EXP
21 5000 000 614	6/30/2023	MJ23-055		3,450.96	EOFY 2023FY RECLASS OF COPIER USAGE EXP
90 204	6/30/2023	MJ23-056	144,710.00		2023FY GOVT WIDE FIXED ASSET ADDITIONS
90 203	6/30/2023	MJ23-056	19,620.00		2023FY GOVT WIDE FIXED ASSET ADDITIONS
90 706	6/30/2023	MJ23-056		164,330.00	2023FY GOVT WIDE FIXED ASSET ADDITIONS
90 211	6/30/2023	MJ23-056		47,171.00	2023FY GOVT WIDE DEPRECIATION EXPENSE
90 706	6/30/2023	MJ23-056	47,171.00		2023FY GOVT WIDE DEPRECIATION EXPENSE
51 204	6/30/2023	MJ23-056	13,776.00		2023FY FOOD SERVICE FIXED ASSET ADDITIONS
51 5170	6/30/2023	MJ23-056		13,776.00	2023FY FOOD SERVICE FIXED ASSET ADDITIONS
51 2562 000 910	6/30/2023	MJ23-056	5,080.00		2023FY FOOD SERVICE DEPRECIATION
51 208	6/30/2023	MJ23-056		5,080.00	2023FY FOOD SERVICE DEPRECIATION
53 3500 000 910	6/30/2023	MJ23-056	5,841.00		2023FY FUND 53 LLLC DEPRECIATION
53 208	6/30/2023	MJ23-056		5,841.00	2023FY FUND 53 LLLC DEPRECIATION
10 1273 000 111	6/30/2023	MJ23-057		2,925.00	ESSER 3 TEACHER EXTRA HOURS WORKED INTERVENTION
10 2219 304 190	6/30/2023	MJ23-057	2,925.00		ESSER 3 TEACHER EXTRA HOURS WORKED INTERVENTION
10 2529 000 114	6/30/2023	MJ23-058		23,840.30	RECLASS ADMIN ASSISTANT SALARY BENEFIT EXP
10 2529 000 210	6/30/2023	MJ23-058		1,613.67	RECLASS ADMIN ASSISTANT SALARY BENEFIT EXP
10 2529 000 220	6/30/2023	MJ23-058		1,430.43	RECLASS ADMIN ASSISTANT SALARY BENEFIT EXP
10 2529 000 230	6/30/2023	MJ23-058		12.93	RECLASS ADMIN ASSISTANT SALARY BENEFIT EXP
10 2490 000 114	6/30/2023	MJ23-058	23,840.30		RECLASS ADMIN ASSISTANT SALARY BENEFIT EXP
10 2490 000 210	6/30/2023	MJ23-058	1,613.67		RECLASS ADMIN ASSISTANT SALARY BENEFIT EXP
10 2490 000 220	6/30/2023	MJ23-058	1,430.43		RECLASS ADMIN ASSISTANT SALARY BENEFIT EXP
10 2490 000 230	6/30/2023	MJ23-058	12.93		RECLASS ADMIN ASSISTANT SALARY BENEFIT EXP
10 4190 303	6/30/2023	MJ23-059		9,171.00	STATE PYMTS - ESSER 2 - GMS CLAIM
10 4191 304	6/30/2023	MJ23-059		2,925.00	STATE PYMTS - ESSER 3 LL - GMS CLAIM
10 4191 306	6/30/2023	MJ23-059		3,371.00	STATE PYMTS - ESSER 3 GEN - GMS CLAIM
10 4158 500	6/30/2023	MJ23-059		3,251.00	STATE PYMTS - TITLE I PART A - GMS CLAIM
10 4153 504	6/30/2023	MJ23-059		391.00	STATE PYMTS - TITLE REAP - GMS CLAIM
10 120	6/30/2023	MJ23-059	19,109.00		STATE PYMTS - ACCTS REC GMS CLAIMS
10 101	6/30/2023	MJ23-060	83,250.00		2023FY CAPITAL OUTLAY TXFR
10 5110	6/30/2023	MJ23-060		83,250.00	2023FY CAPITAL OUTLAY TXFR
21 8110 000 690	6/30/2023	MJ23-060	83,250.00		2023FY CAPITAL OUTLAY TXFR
21 101	6/30/2023	MJ23-060		83,250.00	2023FY CAPITAL OUTLAY TXFR
10 101	6/30/2023	MJ23-060		7,065.00	2023FY FOOD SERVICE TXFR
10 8110 000 690	6/30/2023	MJ23-060	7,065.00		2023FY FOOD SERVICE TXFR
51 101	6/30/2023	MJ23-060	7,065.00		2023FY FOOD SERVICE TXFR
51 5110	6/30/2023	MJ23-060		7,065.00	2023FY FOOD SERVICE TXFR
10 101	6/30/2023	MJ23-060		30,442.00	2023FY PRESCHOOL TXFR
10 8110 000 690	6/30/2023	MJ23-060	30,442.00		2023FY PRESCHOOL TXFR
53 101	6/30/2023	MJ23-060	30,442.00		2023FY PRESCHOOL TXFR
53 5110	6/30/2023	MJ23-060		30,442.00	2023FY PRESCHOOL TXFR
10 4191 306	6/30/2023	MJ23-060	3,589.00		RECLASS ESSER 3 REVENUE HVAC
10 101	6/30/2023	MJ23-060		3,589.00	RECLASS ESSER 3 REVENUE HVAC
21 4191 306	6/30/2023	MJ23-060		3,589.00	RECLASS ESSER 3 REVENUE HVAC
21 101	6/30/2023	MJ23-060	3,589.00		RECLASS ESSER 3 REVENUE HVAC
10 1111 306 190	6/30/2023	MJ23-061		4,068.00	RECLASS OVERAGE ESSER 3 TO GENERAL FUND
10 1121 000 111	6/30/2023	MJ23-061	4,068.00		RECLASS OVERAGE ESSER 3 TO GENERAL FUND
22 1221 010 372	6/30/2023	MJ23-062		6,873.00	RECLASS IDEA 611 EXPENSES TO CORRECT OP UNIT
22 1221 014 371	6/30/2023	MJ23-062		6,873.00	RECLASS IDEA 611 EXPENSES TO CORRECT OP UNIT
22 1221 600 372	6/30/2023	MJ23-062	6,873.00		RECLASS IDEA 611 EXPENSES TO CORRECT OP UNIT
22 1221 600 371	6/30/2023	MJ23-062	6,873.00		RECLASS IDEA 611 EXPENSES TO CORRECT OP UNIT
22 4175	6/30/2023	MJ23-062	36,117.00		RECLASS IDEA 611 REVENUE TO CORRECT OP UNIT
22 4175 600	6/30/2023	MJ23-062		36,117.00	RECLASS IDEA 611 REVENUE TO CORRECT OP UNIT

MANUAL JOURNAL ENTRY BOARD REPORT

7/31/2023 includes ending 2023FY 6/30/2023 entries

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
53 101	6/30/2023	MJ23-063		4,000.00	LLLC PAYMENT TO NEW BUILDING COST
53 410	6/30/2023	MJ23-063	4,000.00		LLLC PAYMENT TO NEW BUILDING COST
21 101	6/30/2023	MJ23-063	4,000.00		LLLC PAYMENT TO NEW BUILDING COST
21 130	6/30/2023	MJ23-063		4,000.00	LLLC PAYMENT TO NEW BUILDING COST
10 140	7/20/2023	MJ24-001		6,831.88	ELECTRIC UTILITY ROBERTS COUNTY
10 140	7/20/2023	MJ24-001		1,656.45	ELECTRIC UTILITY GRANT COUNTY
10 101	7/20/2023	MJ24-001	8,488.33		2023FY GROSS RECEIPTS
10 101	7/10/2023	MJ24-002		460.06	2QTR 2023 SD UI TAX
10 1111 000 250	7/10/2023	MJ24-002	460.06		2QTR 2023 SD UI TAX
10 2549 042 321	7/10/2023	MJ24-003		275.39	NORTHWESTERN ENERGY JULY EXP ERROR
10 101	7/10/2023	MJ24-003	275.39		NORTHWESTERN ENERGY JULY EXP ERROR
11 101	7/30/2023	MJ24-004		697.50	ADV PYMT CKS
11 1190 000 479 011	7/30/2023	MJ24-004	697.50		ADV PYMT CKS
71 101	7/30/2023	MJ24-004		1,147.29	FLEX PAYMENT TXFR
71 1190 000 479 012	7/30/2023	MJ24-004	1,147.29		FLEX PAYMENT TXFR
72 101	7/30/2023	MJ24-004		18.24	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	7/30/2023	MJ24-004	18.24		STUDENT COUNCIL PAYMENTS
10 553	7/20/2023	MJ24-005	2,771.80		GRANT COUNTY APPORTIONMENT
10 110	7/20/2023	MJ24-005		2,548.23	GRANT COUNTY APPORTIONMENT
10 112	7/20/2023	MJ24-005		223.57	GRANT COUNTY APPORTIONMENT
21 553	7/20/2023	MJ24-005	566.50		GRANT COUNTY APPORTIONMENT
21 110	7/20/2023	MJ24-005		493.36	GRANT COUNTY APPORTIONMENT
21 112	7/20/2023	MJ24-005		73.14	GRANT COUNTY APPORTIONMENT
22 553	7/20/2023	MJ24-005	565.95		GRANT COUNTY APPORTIONMENT
22 110	7/20/2023	MJ24-005		497.71	GRANT COUNTY APPORTIONMENT
22 112	7/20/2023	MJ24-005		68.24	GRANT COUNTY APPORTIONMENT
10 553	7/20/2023	MJ24-005	1,322.44		ROBERTS COUNTY APPORTIONMENT
10 110	7/20/2023	MJ24-005		1,322.44	ROBERTS COUNTY APPORTIONMENT
21 553	7/20/2023	MJ24-005	428.57		ROBERTS COUNTY APPORTIONMENT
21 110	7/20/2023	MJ24-005		428.57	ROBERTS COUNTY APPORTIONMENT
22 553	7/20/2023	MJ24-005	432.26		ROBERTS COUNTY APPORTIONMENT
22 110	7/20/2023	MJ24-005		432.26	ROBERTS COUNTY APPORTIONMENT
			624,134.18	624,134.18	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 July 24, 2023 @ 6:00 PM with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal - absent

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, Amy VanLith and Sue Westermeyer present. Quorum established.

The Pledge of Allegiance was recited.

October 3, 2023 community spaghetti supper at the city community center along with the Donkey Basketball event to be held in the school gymnasium presented by Jennifer Cronen, teacher. More information will be available in the future.

Motion by VanLith, seconded by Westermeyer, to approve the appointments and oath of office for Sue Christensen (3 year), Hillary Henrich (1 year), Amy VanLith (1 year) and Alan Chrzanowski (1 year). 5 votes yes. Motion Carried.

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

Discussion on LLLC/OST Program(s) ending 2023FY

- Learning Center and OST Monthly Financial Overview; ending June 30 2023

Motion by Christensen, seconded by VanLith, to approve the 2023FY supplemental budget for funds. 5 votes yes. Motion Carried.

Motion by Christensen, seconded by Chrzanowski, to approve of the 2023FY fund transfer(s). 5 votes yes. Motion Carried.

Motion by Westermeyer, seconded by Christensen, to adjourn the 2022-2023 School Board. 5 votes yes. Motion Carried.

CEO, Christopher Folk, asked for a motion to call the 2023-2024 School Board to Order, motion by VanLith, seconded by Henrich. 5 votes yes. Motion Carried.

CEO calls for nomination for school board president. Nomination by Westermeyer, to nominate Hillary Henrich for School Board President. Motion by Christensen, seconded by VanLith, to cease nominations for School Board President. 5 votes yes. Motion Carried.

Congratulations to Hillary Henrich, as the 2023-2024 Big Stone City School Board President!

School Board President Henrich resumes the meeting. President calls for nominations for school board vice president. Nomination by Christensen, to nominate Sue Westermeyer for School Board Vice President. Motion by VanLith, seconded by Chrzanowski, to cease nominations for School Board Vice President. 5 votes yes. Motion Carried.

Congratulations to Sue Westermeyer, as the 2023-2024 Big Stone City School Board Vice President!

The School Board President Hillary Henrich called the meeting to order at 6:31 PM.

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

Community Input Session: the 2024FY Proposed Budget Hearing was held.

Communication Items

- School Board Communication: none
- Principal Report: none
- Learning Center Director Report: reported above
- 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; 2-year reorganizational plan checklist and ASBSD P-card program review and rebate.

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLLC FUND
June 1, 2023	\$245,789.76	\$195,328.10	\$153,663.15	(\$12,006.04)	\$141,048.30
	\$125,192.10	\$18,054.10	\$19,713.73	\$20,520.42	\$26,067.46
	(\$24,819.81)	(\$1,500.00)	(\$59,411.00)	(\$11,076.25)	(\$22,308.00)
June 30, 2023	\$124,162.05	\$211,882.20	\$113,965.88	(\$2,561.87)	\$144,807.76

Certificate of Deposit – \$234,115.62

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$8,543.58

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

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),129.80 ASB PROTECTIVE TRUST,(PROP/LIAB INS),24,469.00 ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA,(MEMBERSHIP DUES),812.22 BECKER, MYRNA , (PROF DEVELOPEMENT),3,000.00 BMO MASTERCARD,(PCARD),2,319.11 CITY OF BIG STONE CITY, (UTILITIES),1,121.82 CRONEN, JENNIFER ,(REIMBURSEMENT),135.00 GRANT COUNTY REVIEW,(ADVERTISING),213.65 HUBER, JANELLE ,(REIMBURSEMENT),90.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),321.47 RISK PROGRAM ADMINISTRATORS,(CYBER SECURITY INSURANCE),5,727.21 ROE, KRISTIN ,(REIMBURSEMENT),137.70 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA,(MEMBERSHIP & DUES),649.00 SD DEPARTMENT OF HEALTH,(HEALTH SERVICES),1,000.00 SHI INTERNATIONAL, (TECHNOLOGY LICENSES),975.62 SOFTWARE UNLIMITED INC,(ACCOUNTING SOFTWARE),3,950.00 TRI STATE WATER INC,(WATER SERVICE),92.15

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),2,385.21 CENTURY BUSINESS PRODUCTS INC,(SCHOOL SUPPIES),314.09

SPECIAL EDUCATION FUND: NONE

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),885.38 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),131.44 MAXWELL FOOD EQUIPMENT,(KITCHEN EQUIPMENT),593.50 US FOODS,(FOOD PURCHASES, CUSTODIAL),275.03

PRESCHOOL/LEARNING CENTER/OST FUND: BMO MASTERCARD,(PCARD),2,348.71 BURDORF, KAITLYN ,(REIMBURSEMENT),52.82 CITY OF BIG STONE CITY, (UTILITIES),327.25 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),10.00 US FOODS,(FOOD PURCHASES, CUSTODIAL),659.80

Action Items

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

Motion Carried.

- Approval of minutes from previous school board meeting(s); June 19, 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 to surplus three compartment sink from food service and CMA commercial dishwasher model 180.
- Approval of Maurina Street as OST Assistant - Summer 2023
- Approval of Taylor Sletten as OST Assistant and LLLC helper - Summer 2023
- Approval of the South Dakota Department of Health Contract
- Approval of the Associated School Boards Protective Trust - Worker's Compensation Fund Adoption, Renewal Motion and Participant Agreement
- Approval of the Associated School Boards Protective Trust - Property and Liability Insurance Adoption, Renewal Motion and Participant Agreement
- Approval of the Big Stone Therapies Contract
- Approval of the Tuition Agreement with the Ortonville School District #2903 for the 2023-2024 SY.
- Approval of the Agreement between Big Stone City School District and Inter-Lakes Community Action Partnership Head Start Pre-Birth to Five Program

- Approval of the CEO/Business Manager to be the designated school official on open enrollment applications
- Approval of the updated student/parent handbook for the 2023-2024 school year.
- Approval of the Classified Staff Plan for use of ARP ESSER III funds per the DOE GMS request.

Motion by VanLith, seconded by Christensen, to approve the reorganization consent agenda, SDCL 13-8-10. 5 votes yes. Motion Carried.

- Designation of official depository(ies), MinnWest Bank, Big Stone City (formally known as First State Bank/Wilmot), per SDCL 13-16-15
- Designation of official legal newspaper, Grant County Review, Milbank SD
- Authorize continuation of existing funds or accounts and the establishment of any new accounts, if applicable
- Set date, time and place for regular board meetings – third Monday of the month @ 6pm in the school board room/CEO office
- Set number of members present to establish a quorum – 3 out of 5 members
- Set number of votes required to pass a motion – majority of those present of a quorum
- Adoption of board policies and schedule for review
- Establishment of advisory committees where applicable
- Review bonds for Business Manager and other bonded personnel
- Appointment of administrator of trust and agency accounts; Business Manager
- Appointment of individual(s) authorized to direct federal programs; CEO
- Authorize administrator to institute school lunch agreement; CEO
- Re-designate Amended Roberts Rules of Order as guidelines for parliamentary procedures rules
- Authorize Business Manager to invest and reinvest funds in institutions which serves greatest advantage to school district
- Set the following fees for the 2023-2024 school year:
 - Student lunch: \$3.60
 - Student breakfast: \$2.60
 - Student's Seconds: \$1.50
 - Adult lunch: \$5.00
 - Adult breakfast: \$3.00
 - Adult Seconds: \$1.50
 - Milk: \$0.60
 - Preschool Tuition: \$100/month
 - Extracurricular Building Rental Fees
 - Gymnasium & Lunchroom Rental Fee: \$175
 - Security Deposit: \$175
 - Lunchroom ONLY; Gymnasium locked Rental Fee: \$100
 - Security Deposit: \$100
 - All other fees will be left up to the discretion of the administration of the district
- Set the following rates of pay for substitutes for the 2023-2024 school year:
 - Substitute for teacher position - \$120
 - Substitute for a paraprofessional position - \$110

- 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.
- Designate the county sheriff as the district truancy officer for the school year
- Set board member per diem for the year; \$40/meeting
- Designate Rodney Freeman and/or KSB School Law as legal counsel for the school year
- Authorize expenses to be made from Imprest Fund
- Set mileage rates (previous year; \$0.51/mile)

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

There were discussions on the following items:

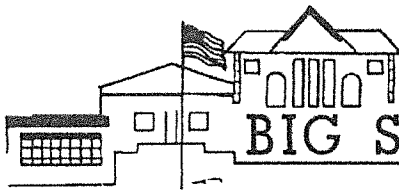
- Two year reorganization - ongoing
- Next school board meeting(s): August 21, 2023 (regular meeting) at 6:00pm in the board room/CEO office.

Motion by Christensen, seconded by VanLith, to adjourn the meeting at 6:49 PM. 5 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication



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

Wednesday, August 16, 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:

- These supplemental lines were not added to the first document as they were worked on after the July 2023 board meeting. After some reclassification of accounts and manual journal entries to complete the annual report properly, these adjustments were needed. No new expenses were incurred, only a switch from one account to another to properly record them.

Thank you,

Christopher J Folk

CEO/Business Manager

Big Stone City School District #25-1



BIG STONE CITY
LIONS

Big Stone City School District 25-1
 2023FY SUPPLEMENTAL BUDGET #2; ENDING JUNE 30 2023

08/16/2023 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 2219 304 190	OTHER SALARIES - ESSER 3 LEARNING LOSS	\$ -	\$ 2,925.00	0.00	\$ (2,925.00)	\$ 3,000.00
10 2490 000 114	CLASSIFIED STAFF SALARY - ADMIN ASSIST	\$ -	\$ 23,840.30	0.00	\$ (23,840.30)	\$ 23,900.00
10 2490 000 210	SOCIAL SECURITY - ADMIN ASSIST	\$ -	\$ 1,613.67	0.00	\$ (1,613.67)	\$ 1,700.00
10 2490 000 220	RETIREMENT - ADMIN ASSIST	\$ -	\$ 1,430.43	0.00	\$ (1,430.43)	\$ 1,500.00
10 2490 000 230	HEALTH INSURANCE	\$ -	\$ 12.93	0.00	\$ (12.93)	\$ 100.00

formula used below