

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

June 21, 2021 at 6:00 PM

Location: School Board Room/CEO Office

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

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

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

1. Call to order in Board Room and Establish Quorum. Time: \_\_\_\_\_
2. Roll Call \_\_\_\_Wiik \_\_\_\_Westermeyer \_\_\_\_VanLith \_\_\_\_Henrich \_\_\_\_Christensen
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: \_\_\_\_ MC: \_\_\_\_ (\_\_\_\_-\_\_\_\_)
5. Community Input Session (5-minute maximum)
6. Communication Items
  - a. Board Communication
  - b. Principal Report – no report this month
  - c. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions.
    1. Revenue/Expenditure Summary Reports
      - a. Error from DOE payment office, there was a duplicated SPED IDEA 611 payment made to the school for \$22,672 that will be paid back in June after the state gives the approval to payback.
    2. BSCS Board Report – Detail, Bills and BMO Pcard
      - a. Some invoice(s) to highlight; nothing out of the ordinary; 4<sup>th</sup> quarter tuition billing to Ortonville school. I didn’t receive the Milbank tuition billing until after the billing process but will be included with other 2021FY expenses in July. The Milbank tuition billing equals our budget amount for 2021FY. We had our preschool classroom air conditioner quit and needed to be replaced as an emergency for our LLLC/OST programs; \$489.89. With all the moving and packing of the LLLC out of the church gathering hall, there were expenses for food for those who volunteered to help and bringing the gathering hall back to its original state.
    3. Payroll Register – Unitemized Report (current month)
    4. Balance Sheet
      - a. Learning Center and OST Monthly Financial Overview
      - b. Update on LLLC Building Project
      - c. Lease ending inspection church letter
    5. Check Reconciliation Report

6. Manual Journal Entry Board Report
7. 2021-2022 Preliminary Proposed Budget
  - a. This is a preliminary proposed budget. There are still some unknowns but feel this is a good starting point for our budget for next year.
8. The 2021FY Budget to Actual Report Overview

Executive Sessions may have a motion after being declared out.

7. **Executive Session**      **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_) **Time:** \_\_\_\_\_
  - a. Entered to discuss LLLC/OST Director Negotiations in accordance to SDCL 1-25-2(4)
  - b. **School Board President declares out at what time:** \_\_\_\_\_

8. **Consent Agenda Action Items**      **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_)
  - a. The consent agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any board member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard. The administration recommends all items included on the consent agenda below.

1. Approval and/or corrections of the minutes from previous meeting(s); May 17, 2021 board minutes
2. Approval and/or corrections of the school district's financial report(s)
3. Approval of the bills, including BMO Mastercard purchases
4. Approval of the Disclosure of Conflict of Interest, per Policy AH, if applicable.
5. Approval of the resignation of Mrs. Ashley Stoel as middle school math and computer teacher.
  - a. We wish Mrs. Stoel the best in her future endeavors!
6. Approval of the classified letter of assignments for the 2021-2022 school year.
7. Approval of the Principal/Counselor contract for the 2021-2022 school year.
8. Approval of the CEO/Business Manager contract for the 2021-2022 school year.
9. Approval of the letter of assignment for Kimberly Muenchow, Assistant Cook for the 2021-2022 school year
  - a. The interview process was conducted with a few applicants and Mrs. Muenchow was selected as the most qualified candidate.
10. Approval of the 2021-2022 Middle School Math and Computer Teacher contract for Rachelle Muenchow.
11. Approval of the 2021-2022 Third Grade Teacher contract for Emma VanVooren.
12. Approval of the scheduling of the Proposed Budget Hearing, set for the next school board meeting, July 24 or 25, 2021 @ 6pm
13. Approval of the SFSP food service program for the summer 2021
  - a. We are currently running our summer feeding program at the school and it is going great. We are serving the LLLC and OST students along with all outside children 18 and under. Roughly serving 100 kids per day.
14. Approval of the Special Education Comprehensive Plan
  - a. Will be available at the meeting if needed.

**9. Action Items**

- a. Approval of 2021FY Amendment #3 for ESSER I Funds, list other items as well if applicable.

1. This amendment is to be made to correctly match the schools accounts to the DOE Grants Management System accounts.

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

- a. At the July meeting, admin will bring to discuss what is needed for our school to reopen this fall per the DOE. We have had state meetings on this topic. We believe there are two aspects that are needed in which we can open safely and normally and we believe we already have both completed. More information to come.
- b. Next school board meeting: Based on reorg meeting, third Monday of the month: suggested 1 week later than normal scheduled date due to supt conference schedule, July 24 or 25, 2021 (regular meeting) at 6:00pm in the school board room/CEO office

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

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Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	236,658.34	673,126.43
1120	PRIOR YEARS' AD VALOREM TAXES	521.57	4,043.75
1140	UTILITY TAX	0.00	16,717.31
1190	PENALTIES AND INTEREST ON TAX	34.77	1,382.57
1313	TUITION OTHER LEAS OUT STATE	0.00	171,340.72
1510	INTEREST EARNED	1.98	4,351.30
1791	YEARBOOK SALES	0.00	55.00
1910	RENTALS	0.00	0.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,250.00
1973	MEDICAID INDIRECT ADM SERVICES	457.51	1,694.53
1990	OTHER	14.20	529.20
2110	COUNTY APPORTIONMENT	0.04	3,451.78
2200	REVENUE IN LIEU OF TAXES	91.27	91.27
3111	STATE AID	0.00	3,243.00
3112	STATE APPORTIONMENT	0.00	5,937.17
3114	BANK FRANCHISE TAX	0.00	11,372.17
3125	MENTOR GRANT PROGRAM	0.00	0.00
4129	CORONAVIRUS RELIEF FUND (CRF) (#21.019)	0.00	35,000.00
4151	OTHER STATE REV.	1,425.87	7,148.85
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	0.00
4159	TITLE II PART A REAP (84.367A)	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	239,205.55	940,735.05
Fund 11	IMPREST FUND - ADV PYMT ACCT		
1990	OTHER	162.45	4,264.55
11	IMPREST FUND - ADV PYMT ACCT	162.45	4,264.55
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	54,480.08	150,170.92
1120	PRIOR YEARS' AD VALOREM TAXES	82.34	789.91
1190	PENALTIES AND INTEREST ON TAX	5.49	249.25
1990	OTHER	0.00	250.00
21	CAPITAL OUTLAY FUND	54,567.91	151,460.08
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	58,098.05	154,997.83
1120	PRIOR YEARS' AD VALOREM TAXES	81.68	712.43
1190	PENALTIES AND INTEREST ON TAX	5.45	235.91
1313	TUITION OTHER LEAS OUT STATE	0.00	3,769.63
1973	MEDICAID INDIRECT ADM SERVICES	26.00	96.00
4175	IDEA PART B 611 (CFDA 84.027)	22,672.00	45,344.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	450.00
22	SPECIAL EDUCATION FUND	80,883.18	205,605.80
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	570.20	7,199.75
1620	SALES TO ADULTS	544.15	3,950.80
1670	LOCAL DONATIONS	0.00	45.80

**BSCS Revenue Summary**

Regular; Processing Month 05/2021; Fund Number 10, 11, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
1990	OTHER	0.00	2,507.06
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	7,066.88	65,189.98
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	8,181.23	78,893.39
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	450.00	7,107.50
1981	DAY CARE CENTER SERVICES	16,819.60	160,355.38
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,885.25	21,770.86
1990	OTHER	3,500.00	21,007.49
4151	OTHER STATE REV.	0.00	34,680.00
4810	FEDERAL REIMBURSEMENT	1,643.53	14,431.44
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	24,298.38	259,352.67
Grand Total:		407,298.70	1,640,311.54

Big Stone City School District 25-1

## BSCS Expenditure Summary

06/18/2021 02:32 PM

Regular; Processing Month 05/2021; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 84,667.53	\$ 931,624.38
21	CAPITAL OUTLAY FUND	\$ 2,234.95	\$ 39,845.17
22	SPECIAL EDUCATION FUND	\$ 10,680.16	\$ 109,475.33
51	FOOD SERVICE FUND	\$ 8,694.03	\$ 83,125.40
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 24,834.36	\$ 255,268.79
<b>Grand Total:</b>		<b>\$ 131,111.03</b>	<b>\$ 1,419,339.07</b>

Per Bank Statement	Ending-	May 31, 2021	
MAIN Account			\$ 523,693.97
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 306,015.34
LLLC Building Project			\$ 48,199.55
(11) ADV PYMT & (71) FLEX Account			\$ 8,455.86
(72) STUDENT COUNCIL Account			\$ 2,986.80

NOTE:

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
21-Jun-0001	BMO MASTERCARD	06/21/2021
(PCARD)		115.37 PCARDC The Shop SCHOOL BUS OIL MAINT
(PCARD)		80.54 PCARDC The Shop EXPEDITION OIL MAINT
(PCARD)		212.00 PCARDC Ramkota Hotel SDASBO SPRING CONF
(PCARD)		54.70 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		54.00 PCARDC Tristatewat WATER SERVICE
(PCARD)		164.25 PCARDC Ortonville Indepen K AND 1ST GR H
(PCARD)		175.87 PCARDC Centurylink TELEPHONE
(PCARD)		262.30 PCARDC HARTMANS FFVP
(PCARD)		13.90 PCARDC Customink Llc MTSS TSHIRTS
(PCARD)		109.36 PCARDC AMAZON COPY PAPER
(PCARD)		156.83 PCARDC Cintas Corp CUSTODIAL SERVICE
(PCARD)		10.50 PCARDC AMAZON OFFICE PENS
(PCARD)		14.68 PCARD6 AMAZON CUSTODIAL HOOKS
(PCARD)		11.59 PCARD6 Berens Market FFVP
(PCARD)		41.49 PCARD6 AMAZON CUSTODIAL HOOKS
(PCARD)		8.29 PCARD6 Berens Market FFVP
(PCARD)		36.13 PCARD5 MACDADDYS FUEL
(PCARD)		21.25 PCARD5 IXL Family Subscript MS STUDENT S
(PCARD)		54.91 PCARD5 MACDADDYS FUEL
(PCARD)		60.00 PCARD5 MACDADDYS FUEL
(PCARD)		61.10 PCARD3 MACDADDYS FUEL
(PCARD)		53.86 PCARD3 MACDADDYS FUEL
(PCARD)		65.49 PCARD3 MACDADDYS FUEL
(PCARD)		64.91 PCARD3 MACDADDYS FUEL
(PCARD)		30.00 PCARDC BERKNER PIZZA TEACHER NEGOTIATION
(PCARD)		268.11 PCARDC Waste Mgmt GARBAGE
(PCARD)		111.50 PCARD1 RUNNINGS CUSTODIAL SUPPLIES
(PCARD)		47.00 PCARD1 MACDADDYS FUEL
(PCARD)		(11.66) PCARD2 Encompass Parts SMALL FRIDGE KEY
(PCARD)		33.70 PCARD2 The Master Teacher STAFF RECOG PI

Vendor Name BMO MASTERCARD  
 \_\_\_\_\_  
 2,381.97

2021FY PREK	BRAMBLE PARK ZOO	06/10/2021
ZOO		
(ZOO FIELD TRIP)		161.50 PRE-K FIELD TRIP TO ZOO - PTO
27433863	BRAMBLE PARK ZOO	06/10/2021
(ZOO FIELD TRIP)		535.50 ELEM ZOO FIELD TRIP - PTO

Vendor Name BRAMBLE PARK ZOO  
 \_\_\_\_\_  
 697.00

2021 MENTOR BRANDT, LORELEI 06/10/2021

Invoice Number	Vendor Name	Invoice Date
(NORWEX ITEMS)		15.00 MENTOR EVENT MEAL
2021 MENTOR BRANDT, LORELEI		06/10/2021
MILEAGE		
(NORWEX ITEMS)		122.40 MENTOR EVENT TRAVEL MILEAGE
Vendor Name BRANDT, LORELEI		<hr/> 137.40
5/31/2021 STMT CASH-WA DISTRIBUTING CO		06/15/2021
(FOOD SERVICE)		182.28 FFVP
Vendor Name CASH-WA DISTRIBUTING CO		<hr/> 182.28
MAR 22 2021 CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP		06/14/2021
(DUES & SERVICES)		73.54 REVIEW CONTRACT LANGUAGE
Vendor Name CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP		<hr/> 73.54
UTILITIES1-0126 CITY OF BIG STONE CITY		06/10/2021
(UTILITIES - 1952 BUILDING)		341.16 ELECTRIC
(UTILITIES - 1952 BUILDING)		61.21 WATER & SEWER CHARGES
UTILITIES2-0126 CITY OF BIG STONE CITY		06/10/2021
(UTILITIES-1900)		240.08 ELECTRIC
(UTILITIES-1900)		68.06 WATER & SEWER CHARGES
UTILITIES3-0126 CITY OF BIG STONE CITY		06/10/2021
(UTILITIES - GYM)		821.80 ELECTRIC
(UTILITIES - GYM)		46.32 WATER & SEWER CHARGES
Vendor Name CITY OF BIG STONE CITY		<hr/> 1,578.63
5/26/2021 FOOD SERVICE FUND		06/10/2021
INSERV		
(SCHOOL FOOD SERVICE FUND)		50.00 TEACHER INSERV BREAKFAST
Vendor Name FOOD SERVICE FUND		<hr/> 50.00
5/31/2021 STMT GRANT COUNTY REVIEW		06/10/2021
(ADVERTISING)		24.80 MAY 3 2021 BOARD PROCEEDINGS
(ADVERTISING)		69.60 MAY 17 2021 BOARD PROCEEDINGS
Vendor Name GRANT COUNTY REVIEW		<hr/> 94.40
JUNE 2021-0001 NORTHWESTERN ENERGY		06/10/2021
(UTILITIES - NATGAS)		488.51 HEAT - NAT GAS



Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description

Vendor Name	NORTHWESTERN ENERGY	488.51
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5/31/2021 STMT ORTONVILLE INDEPENDENT AND NORTHERN STAR	06/10/2021
(ADVERTISING)	58.50 MS MATH TEACHER AD

Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	58.50
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2021FY 4TH QTR ORTONVILLE PUBLIC SCHOOLS	06/10/2021
(TUITION, TRANSPORTATION, GENERAL)	34,253.99 2021FY 4TH QTR TUITION BILLING

5/12/2021 ORTONVILLE PUBLIC SCHOOLS	06/10/2021
ABBHEY	

(TUITION, TRANSPORTATION, GENERAL)	128.18 ELEM ABBEY FIELD TRIP - PTO
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5/14/2021 PREK ORTONVILLE PUBLIC SCHOOLS ZOO	06/10/2021
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(TUITION, TRANSPORTATION, GENERAL)	301.56 ELEM BONANZA FIELD TRIP - PTO
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5/19/2021 ORTONVILLE PUBLIC SCHOOLS BONANZA	06/10/2021
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(TUITION, TRANSPORTATION, GENERAL)	162.38 ELEM BONANZA FIELD TRIP - PTO
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5/20/2021 ZOO ORTONVILLE PUBLIC SCHOOLS	06/10/2021
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(TUITION, TRANSPORTATION, GENERAL)	288.32 ELEM ZOO FIELD TRIP - PTO
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Vendor Name	ORTONVILLE PUBLIC SCHOOLS	35,134.43
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2021 MENTOR OSTLUND, LYNDA	06/10/2021
(REIMBURSEMENT)	7.51 MENTOR EVENT MEAL

Vendor Name	OSTLUND, LYNDA	7.51
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5/31/2021 STMT US FOODS	06/15/2021
(FOOD PURCHASES)	365.38 FFVP
(FOOD PURCHASES)	586.91 CUSTODIAL SUPPLIES

Vendor Name	US FOODS	952.29
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Fund Number	10	41,836.46
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Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
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21-Jun-0001 BMO MASTERCARD	06/21/2021
(PCARD)	250.30 PCARDC Century Business COPY MACHINE USA
(PCARD)	152.28 PCARDC Century Business COPY MACHINE BAS
(PCARD)	4,569.00 PCARDC APPLE IPADS - CAP OUTLAY
(PCARD)	921.00 PCARDC APPLE IPADS - CAP OUTLAY

Vendor Name	BMO MASTERCARD
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Invoice Number	Vendor Name	Invoice Date
		Amount Detail Description
		<u>5,892.58</u>
JUNE 2021	LESTER, ANNE	06/14/2021
(REIMBURSEMENT)		489.89 EMERGENCY PREK AIR CONDITIONER
Vendor Name	LESTER, ANNE	<u>489.89</u>
Fund Number	21	<u>6,382.47</u>
Checking Account ID	1	Fund Number 22
19972	BIG STONE THERAPIES INC	SPECIAL EDUCATION FUND
(THERAPY)		06/10/2021
Vendor Name	BIG STONE THERAPIES INC	102.99 OT SERVICES
		<u>102.99</u>

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21-Jun-0001	BMO MASTERCARD	06/21/2021
(PCARD)		21.61 PCARDC AMAZON SPED SUPPLY
(PCARD)		7.99 PCARDC AMAZON SPED SUPPLY
(PCARD)		8.99 PCARDC AMAZON SPED SUPPLY
(PCARD)		32.90 PCARDC AMAZON SPED SUPPLY
(PCARD)		14.99 PCARDC AMAZON SPED SUPPLY
Vendor Name	BMO MASTERCARD	<u>86.48</u>

2021FY 4TH QTR	ORTONVILLE PUBLIC SCHOOLS	06/10/2021
(TUITION, TRANSPORTATION, GENERAL)		2,983.78 2021FY 4TH QTR SPED BILLING
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<u>2,983.78</u>

6/3 EVAL MEET	TOSTENSON, KRISTIN	06/10/2021
(EARLY CHILDHOOD SPED SERVICES)		275.00 EARLY CHILDHOOD EVAL AND MEET
Vendor Name	TOSTENSON, KRISTIN	<u>275.00</u>

Fund Number	22	<u>3,448.25</u>
Checking Account ID	1	Fund Number 51
JUNE 2021	ANDERSON, ARLO	FOOD SERVICE FUND
(SCHOOL HELP)		06/15/2021
Vendor Name	ANDERSON, ARLO	28.97 KITCHEN SUPPLY
		<u>28.97</u>

21-Jun-0001	BMO MASTERCARD	06/21/2021
(PCARD)		30.35 PCARD6 MENARDS SFSP
(PCARD)		737.10 PCARDC HARTMANS SCHOOL FOOD
(PCARD)		11.68 PCARD6 MENARDS KITCHEN SUPPLIES
(PCARD)		24.23 PCARD6 Family Dollar SCHOOL FOOD

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(PCARD)			34.18	PCARD6 Wm Supercenter SCHOOL FOOD
(PCARD)			97.61	PCARD6 Berens Market SCHOOL FOOD
(PCARD)			12.78	PCARD6 Berens Market SCHOOL FOOD
(PCARD)			39.38	PCARD6 Wal-Mart SCHOOL FOOD
(PCARD)			61.46	PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)			35.25	PCARD6 Berens Market SCHOOL FOOD
(PCARD)			19.46	PCARD6 Berens Market SCHOOL FOOD
(PCARD)			49.39	PCARD6 Berens Market SCHOOL FOOD

Vendor Name BMO MASTERCARD  

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1,152.87

5/31/2021 STMT CASH-WA DISTRIBUTING CO	06/15/2021
(FOOD SERVICE)	653.59 SCHOOL FOOD
(FOOD SERVICE)	56.33 COVID SUPPLIES

Vendor Name CASH-WA DISTRIBUTING CO  

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709.92

5/31/2021 STMT US FOODS	06/15/2021
(FOOD PURCHASES)	1,500.24 SCHOOL FOOD
(FOOD PURCHASES)	198.99 KITCHEN SUPPLIES
(FOOD PURCHASES)	18.35 COVID SUPPLIES

Vendor Name US FOODS  

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1,717.58

Fund Number 51  

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3,609.34

Checking Account ID	Fund Number	Invoice Date	Amount	Description
21-Jun-0001	BMO MASTERCARD	06/21/2021	91.76	PCARD6 Berens Market LLLC CACFP
(PCARD)			36.34	PCARD4 Dollar General MOVING EXP - CHURC
(PCARD)			45.90	PCARD4 Dollar General MOVING EXP
(PCARD)			100.00	PCARD4 Big Rock Grill MOVING EXP - STAFF
(PCARD)			182.05	PCARD4 Pizza Hut MOVING DAY - HELP LUNCH
(PCARD)			21.91	PCARD4 RUNNINGS MOVING EXP - CHURCH REPA
(PCARD)			24.50	PCARD5 Target OST SUPPLY
(PCARD)			28.76	PCARD5 Dollar Tree OST SUPPLY
(PCARD)			36.21	PCARD4 Dollar General LLLC SUPPLY
(PCARD)			58.21	PCARD4 Big Rock Grill STAFF APPREC - CAC
(PCARD)			29.34	PCARD4 Dollar General CACFP
(PCARD)			64.07	PCARD4 Caseys MOVING EXP - CONTRACTOR BR
(PCARD)			53.14	PCARD4 Dollar General CACFP
(PCARD)			21.78	PCARD4 AMAZON SUPPLY PRINTER TONER
(PCARD)			11.33	PCARD4 Dollar General LLLC NEW BUILDING
(PCARD)			7.99	PCARD4 Caseys MOVING EXP - BREAKFAST
(PCARD)			40.21	PCARDC Midco LLLC TELEPHONE
(PCARD)			14.43	PCARD6 MENARDS LLLC CACFP

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(PCARD)		31.33 PCARDC HARTMANS PRESCHOOL
(PCARD)		1,481.09 PCARDC HARTMANS LLLC CACFP
(PCARD)		59.53 PCARDC Midco LLLC TELEPHONE
Vendor Name	BMO MASTERCARD	<u>2,439.88</u>
5/31/2021 STMT CASH-WA DISTRIBUTING CO		06/15/2021
(FOOD SERVICE)		17.83 CACFP
Vendor Name	CASH-WA DISTRIBUTING CO	<u>17.83</u>
UTILITIES -0023 CITY OF BIG STONE CITY		06/10/2021
(UTILITIES)		163.01 MAY 2021 ELECTRICAL
(UTILITIES)		84.39 MAY 2021 WATER SEWER
Vendor Name	CITY OF BIG STONE CITY	<u>247.40</u>
JUNE 2021 FEMLING, BRADEN		06/15/2021
(LLC SUB)		180.00 SUB HELP AT LLLC
Vendor Name	FEMLING, BRADEN	<u>180.00</u>
JUNE 2021 GUSTAFSON, KELLY		06/15/2021
(LLC SUB)		90.00 SUB HELP AT LLLC
Vendor Name	GUSTAFSON, KELLY	<u>90.00</u>
JUNE 2021 2 LESTER, ANNE		06/14/2021
(REIMBURSEMENT)		22.97 JETPACK INTERNET
Vendor Name	LESTER, ANNE	<u>22.97</u>
JUNE 2021 - NORTHWESTERN ENERGY		06/10/2021
0001		
(UTILITIES - NATGAS)		40.02 LLLC HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<u>40.02</u>
Fund Number	53	<u>3,038.10</u>
Checking Account ID	1	<u>58,314.62</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>
<b>Checking Account ID: 1</b>												
ADELAMY	ADELMAN, AMY											
											1,148.25	
	GROSS:	1,289.72	1,289.72	0.00	1,289.72	1,289.72	1,972.11	1,972.11	1,972.11	1,853.78		
1,972.11	EMPLOYEE:	(27.31)	(15.50)	0.00	(79.96)	(18.70)	(118.33)				(564.06)	0.00
	EMPLOYER:				79.96	18.70	118.33	0.00	0.00	0.00	237.50	0.00
ANDEARL	ANDERSON, ARLO											
											1,525.45	
	GROSS:	1,692.51	0.00	0.00	1,692.51	1,692.51	1,521.50	1,821.50	1,821.50	1,730.21		
1,821.50	EMPLOYEE:	(37.58)	0.00	0.00	(104.94)	(24.54)	(91.29)				(37.70)	0.00
	EMPLOYER:				104.94	24.54	91.29	0.00	0.00	0.00	0.00	0.00
ANDEELL	ANDERSON, ELLY											
											447.70	
	GROSS:	495.00	495.00	0.00	495.00	495.00	0.00	495.00	495.00	495.00		
495.00	EMPLOYEE:	0.00	(9.43)	0.00	(30.69)	(7.18)	0.00				0.00	0.00
	EMPLOYER:				30.69	7.18	0.00	0.00	0.00	0.00	0.00	0.00
ANDESHE	ANDERSON, SHELLY											
											1,041.80	
	GROSS:	1,777.74	0.00	0.00	1,777.74	1,777.74	2,366.11	2,366.11	2,366.11	2,224.14		
2,366.11	EMPLOYEE:	(130.00)	0.00	0.00	(110.22)	(25.78)	(141.97)				(916.34)	0.00
	EMPLOYER:				110.22	25.78	141.97	0.00	0.00	0.00	475.00	0.00
BERDRAC	BERDAN, RACHEL											
											2,315.49	
	GROSS:	2,850.35	2,850.35	0.00	2,850.35	2,850.35	3,032.29	3,032.29	3,032.29	2,850.35		
3,032.29	EMPLOYEE:	(186.88)	(98.99)	0.00	(176.72)	(41.33)	(181.94)				(30.94)	0.00
	EMPLOYER:				176.72	41.33	181.94	0.00	0.00	0.00	0.00	0.00
BOLSPAT	BOLSTA, PATRICIA											
											374.02	
	GROSS:	405.00	0.00	0.00	405.00	405.00	0.00	405.00	405.00	405.00		
405.00	EMPLOYEE:	0.00	0.00	0.00	(25.11)	(5.87)	0.00				0.00	0.00
	EMPLOYER:				25.11	5.87	0.00	0.00	0.00	0.00	0.00	0.00
BOOGCHE	BOOGAARD, CHERYL											
											800.50	
	GROSS:	866.81	866.81	0.00	866.81	866.81	922.14	922.14	922.14	866.81		
922.14	EMPLOYEE:	0.00	0.00	0.00	(53.74)	(12.57)	(55.33)				0.00	0.00
	EMPLOYER:				53.74	12.57	55.33	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
											680.63	
	GROSS:	899.44	899.44	0.00	899.44	899.44	0.00	1,226.00	1,226.00	1,226.00		
1,226.00	EMPLOYEE:	(50.00)	(100.00)	0.00	(55.77)	(13.04)	0.00				(326.56)	0.00
	EMPLOYER:				55.77	13.04	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
											1,568.54	
	GROSS:	1,777.73	0.00	0.00	1,777.73	1,777.73	1,891.20	1,891.20	1,891.20	1,777.73		
1,891.20	EMPLOYEE:	(73.19)	0.00	0.00	(110.22)	(25.78)	(113.47)				0.00	0.00
	EMPLOYER:				110.22	25.78	113.47	0.00	0.00	0.00	0.00	0.00
CHRISUE	CHRISTENSEN, SUE											
											205.47	
	GROSS:	222.50	0.00	0.00	222.50	222.50	0.00	222.50	222.50	222.50		
222.50	EMPLOYEE:	0.00	0.00	0.00	(13.80)	(3.23)	0.00				0.00	0.00
	EMPLOYER:				13.80	3.23	0.00	0.00	0.00	0.00	0.00	0.00
CLOOEDA	CLOOS, EDANN											
											1,249.24	
	GROSS:	1,390.00	0.00	0.00	1,390.00	1,390.00	0.00	1,390.00	1,390.00	1,390.00		
1,390.00	EMPLOYEE:	(34.42)	0.00	0.00	(86.18)	(20.16)	0.00				0.00	0.00
	EMPLOYER:				86.18	20.16	0.00	0.00	0.00	0.00	0.00	0.00
COOPKER	COOPER, KERSTIN											
											1,708.14	
	GROSS:	2,011.27	0.00	0.00	2,011.27	2,011.27	1,820.50	2,120.50	2,120.50	2,011.27		
2,120.50	EMPLOYEE:	(149.27)	0.00	0.00	(124.70)	(29.16)	(109.23)				0.00	0.00
	EMPLOYER:				124.70	29.16	109.23	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>
COOPNIC	COOPER, NICHOLE M											
												2,510.38
	GROSS:	2,963.86	0.00	0.00	2,963.86	2,963.86	3,339.19	3,339.19	3,339.19	3,138.84		
3,339.19	EMPLOYEE:	(158.89)	0.00	0.00	(183.76)	(42.98)	(200.35)				(242.83)	0.00
	EMPLOYER:				183.76	42.98	200.35	0.00	0.00	0.00	0.00	0.00
CRONJEN	CRONEN, JENNIFER											
												2,299.92
	GROSS:	2,881.86	2,881.86	0.00	2,881.86	2,881.86	3,456.08	3,456.08	3,456.08	3,248.72		
3,456.08	EMPLOYEE:	(190.66)	(100.68)	0.00	(178.68)	(41.79)	(207.36)				(436.99)	0.00
	EMPLOYER:				178.68	41.79	207.36	0.00	0.00	0.00	0.00	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,634.98
	GROSS:	5,557.52	0.00	0.00	5,657.52	5,657.52	6,235.38	6,135.38	6,135.38	5,761.26		
6,235.38	EMPLOYEE:	(339.74)	0.00	0.00	(350.77)	(82.03)	(624.12)				(203.74)	0.00
	EMPLOYER:				350.77	82.03	574.12	0.00	0.00	0.00	3.85	0.00
FREVSAR	FREVERT, SARAH											
												1,764.01
	GROSS:	2,029.60	2,029.60	0.00	2,029.60	2,029.60	1,840.00	2,140.00	2,140.00	2,029.60		
2,140.00	EMPLOYEE:	(71.29)	(39.03)	0.00	(125.84)	(29.43)	(110.40)				0.00	0.00
	EMPLOYER:				125.84	29.43	110.40	0.00	0.00	0.00	0.00	0.00
GROSJES	GROSS, JESSICA											
												1,477.60
	GROSS:	1,600.00	0.00	0.00	1,600.00	1,600.00	0.00	1,600.00	1,600.00	1,600.00		
1,600.00	EMPLOYEE:	0.00	0.00	0.00	(99.20)	(23.20)	0.00				0.00	0.00
	EMPLOYER:				99.20	23.20	0.00	0.00	0.00	0.00	0.00	0.00
GUSTMAD	GUSTAFSON, MADELEINE											
												120.05
	GROSS:	130.00	130.00	0.00	130.00	130.00	0.00	130.00	130.00	130.00		
130.00	EMPLOYEE:	0.00	0.00	0.00	(8.06)	(1.89)	0.00				0.00	0.00
	EMPLOYER:				8.06	1.89	0.00	0.00	0.00	0.00	0.00	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,693.77
	GROSS:	4,486.77	0.00	0.00	4,486.77	4,486.77	5,166.63	5,166.63	5,166.63	4,856.63		
5,166.63	EMPLOYEE:	(402.71)	0.00	0.00	(278.18)	(65.06)	(310.00)				(416.91)	0.00
	EMPLOYER:				278.18	65.06	310.00	0.00	0.00	0.00	475.00	0.00
HALVKAR	HALVORSON, KAREN											
												1,601.98
	GROSS:	1,818.34	0.00	0.00	1,818.34	1,818.34	1,934.40	1,934.40	1,934.40	1,818.34		
1,934.40	EMPLOYEE:	(77.25)	0.00	0.00	(112.74)	(26.37)	(116.06)				0.00	0.00
	EMPLOYER:				112.74	26.37	116.06	0.00	0.00	0.00	0.00	0.00
HENNSTA	HENNING, STACY											
												1,559.93
	GROSS:	1,871.62	0.00	0.00	1,871.62	1,871.62	2,064.86	2,064.86	2,064.86	1,940.97		
2,064.86	EMPLOYEE:	(168.51)	0.00	0.00	(116.04)	(27.14)	(123.89)				(69.35)	0.00
	EMPLOYER:				116.04	27.14	123.89	0.00	0.00	0.00	0.00	0.00
HENRHIL	HENRICH, HILLARY											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												3,039.46
	GROSS:	3,699.70	3,699.70	0.00	3,783.03	3,783.03	4,054.18	3,979.24	4,062.57	3,735.99		
4,062.57	EMPLOYEE:	(245.80)	(125.04)	0.00	(234.55)	(54.85)	(243.25)				(119.62)	0.00
	EMPLOYER:				234.55	54.85	243.25	0.00	0.00	0.00	4.50	0.00
JULIERI	JULIUS, ERIN											
												2,136.17
	GROSS:	2,586.53	0.00	0.00	2,586.53	2,586.53	3,209.37	3,209.37	3,209.37	3,016.81		
3,209.37	EMPLOYEE:	(211.30)	0.00	0.00	(160.36)	(37.50)	(192.56)				(471.48)	0.00
	EMPLOYER:				160.36	37.50	192.56	0.00	0.00	0.00	475.00	0.00



Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing  
Month 06/2021

<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>
STOEASH	STOEL, ASHLEY										
											2,732.90
	GROSS:	3,381.29	3,381.29	0.00	3,381.29	3,381.29	3,616.62	3,616.62	3,616.62	3,399.62	
3,616.62	EMPLOYEE:	(263.67)	(126.05)	0.00	(209.64)	(49.03)	(217.00)			(18.33)	0.00
	EMPLOYER:				209.64	49.03	217.00	0.00	0.00	0.00	0.00
TRAURUT	TRAUTNER, RUTH										
											2,047.31
	GROSS:	2,424.66	0.00	0.00	2,424.66	2,424.66	2,623.43	2,623.43	2,623.43	2,466.02	
2,623.43	EMPLOYEE:	(191.88)	0.00	0.00	(150.33)	(35.16)	(157.41)			(41.34)	0.00
	EMPLOYER:				150.33	35.16	157.41	0.00	0.00	0.00	0.00
VANLAMY	VANLITH, AMY M										
											73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00	
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00			0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00
VOELHET	VOELTZ, HETHER										
											2,281.81
	GROSS:	2,479.11	0.00	0.00	2,579.11	2,579.11	3,158.33	3,058.33	3,058.33	2,868.83	
3,158.33	EMPLOYEE:	0.00	0.00	0.00	(159.90)	(37.40)	(189.50)			(489.72)	0.00
	EMPLOYER:				159.90	37.40	189.50	0.00	0.00	0.00	478.85
WESTSUS	WESTERMEYER, SUSAN										
											73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00	
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00			0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER										
											73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00	
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00			0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY										
											1,796.45
	GROSS:	2,165.99	0.00	0.00	2,165.99	2,165.99	2,304.25	2,304.25	2,304.25	2,165.99	
2,304.25	EMPLOYEE:	(203.84)	0.00	0.00	(134.29)	(31.41)	(138.26)			0.00	0.00
	EMPLOYER:				134.29	31.41	138.26	0.00	0.00	0.00	0.00
Subtotal:					Female: 39	Male: 4	Total: 43		Net:		69,419.24
	GROSS:	82,590.54	24,451.15	0.00	82,873.87	82,873.87	81,114.77	91,894.08	91,977.41	87,027.19	
92,177.41	EMPLOYEE:	(5,134.22)	(732.56)	0.00	(5,138.20)	(1,201.71)	(5,116.89)			(5,434.59)	0.00
	EMPLOYER:				5,138.20	1,201.71	5,066.89	0.00	0.00	0.00	3,574.70



Annual; Processing Month 05/2021; 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	7,206.52	0.00	7,206.52
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,206.52)	0.00	(7,206.52)
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Annual; Processing Month 05/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH IN BANK	(53,246.90)	154,538.02	101,291.12
10 110	TAXES RECEIVABLE - CURRENT	430,390.21	(207,130.31)	223,259.90
10 112	TAXES RECEIVABLE - DELINQUENT	2,107.60	0.00	2,107.60
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	16,017.98	0.00	16,017.98
10 180	INVESTMENTS	307,449.00	0.00	307,449.00
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	706,710.89	(52,592.29)	654,118.60
Total Assets and Deferred Outflows of Resources:		706,710.89	(52,592.29)	654,118.60
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	165,223.11	(165,223.11)	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	267,274.70	(41,907.20)	225,367.50
	Current Liabilities Subtotal:	431,924.98	(207,130.31)	224,794.67
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	270,792.91	154,538.02	425,330.93
	Fund Balance Subtotal:	274,785.91	154,538.02	429,323.93
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		706,710.89	(52,592.29)	654,118.60

Annual; Processing Month 05/2021; 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	2,326.05	24.95	2,351.00
	Current Assets Subtotal:	<u>2,326.05</u>	<u>24.95</u>	<u>2,351.00</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>2,326.05</u>	<u>24.95</u>	<u>2,351.00</u>
	<u>Fund Balance</u>			
11 704 005	FUND BALANCE - UNDESIGNATED	2,326.05	24.95	2,351.00
	Fund Balance Subtotal:	<u>2,326.05</u>	<u>24.95</u>	<u>2,351.00</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>2,326.05</u>	<u>24.95</u>	<u>2,351.00</u>

Annual; Processing Month 05/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	202,703.67	52,332.96	255,036.63
21 110	TAXES RECEIVABLE - CURRENT	144,949.02	(54,148.40)	90,800.62
21 112	TAXES RECEIVABLE - DELINQUENT	1,032.30	0.00	1,032.30
	Current Assets Subtotal:	<u>348,684.99</u>	<u>(1,815.44)</u>	<u>346,869.55</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>348,684.99</u>	<u>(1,815.44)</u>	<u>346,869.55</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	59,173.31	(54,148.40)	5,024.91
21 553	TAXES LEVIED FOR FUTURE PERIODS	101,487.10	0.00	101,487.10
	Current Liabilities Subtotal:	<u>160,660.41</u>	<u>(54,148.40)</u>	<u>106,512.01</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	188,024.58	52,332.96	240,357.54
	Fund Balance Subtotal:	<u>188,024.58</u>	<u>52,332.96</u>	<u>240,357.54</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>348,684.99</u>	<u>(1,815.44)</u>	<u>346,869.55</u>

Annual; Processing Month 05/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	105,645.59	70,203.02	175,848.61
22 110	TAXES RECEIVABLE - CURRENT	154,579.15	(57,744.36)	96,834.79
22 112	TAXES RECEIVABLE - DELINQUENT	1,337.00	0.00	1,337.00
	Current Assets Subtotal:	261,561.74	12,458.66	274,020.40
Total Assets and Deferred Outflows of Resources:		261,561.74	12,458.66	274,020.40
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	63,112.81	(57,744.36)	5,368.45
22 553	TAXES LEVIED FOR FUTURE PERIODS	105,712.26	0.00	105,712.26
	Current Liabilities Subtotal:	168,825.89	(57,744.36)	111,081.53
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	92,735.85	70,203.02	162,938.87
	Fund Balance Subtotal:	92,735.85	70,203.02	162,938.87
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		261,561.74	12,458.66	274,020.40

Annual; Processing Month 05/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH IN BANK	(9,406.04)	(512.80)	(9,918.84)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,320.90	0.00	1,320.90
51 171	INVENTORY-STORES PURCH FOR RES	2,789.44	0.00	2,789.44
51 172	INVENTORY OF DONATED FOOD	8,206.56	0.00	8,206.56
	Current Assets Subtotal:	<u>2,910.86</u>	<u>(512.80)</u>	<u>2,398.06</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	84,277.61	0.00	84,277.61
51 208	ACCUM DEPRECIATION-LOCAL	(55,069.23)	0.00	(55,069.23)
	Long-term Assets Subtotal:	<u>29,208.38</u>	<u>0.00</u>	<u>29,208.38</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	47.10	0.00	47.10
	Other Assets Subtotal:	<u>47.10</u>	<u>0.00</u>	<u>47.10</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	16,786.52	0.00	16,786.52
	Deferred Outflows of Resources Subtotal:	<u>16,786.52</u>	<u>0.00</u>	<u>16,786.52</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u><u>48,952.86</u></u>	<u><u>(512.80)</u></u>	<u><u>48,440.06</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 451	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
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
	Current Liabilities Subtotal:	<u>0.03</u>	<u>0.00</u>	<u>0.03</u>
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	4,547.87	0.00	4,547.87
	Deferred Inflows of Resources Subtotal:	<u>4,547.87</u>	<u>0.00</u>	<u>4,547.87</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	36,193.58	(512.80)	35,680.78

Annual; Processing Month 05/2021; 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>
51 760	FUND BALANCE - UNASSIGNED	45.80	0.00	45.80
	Fund Balance Subtotal:	44,404.96	(512.80)	43,892.16
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<b>48,952.86</b>	<b>(512.80)</b>	<b>48,440.06</b>

Annual; Processing Month 05/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH IN BANK	(49.41)	(535.98)	(585.39)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>(49.41)</u>	<u>(535.98)</u>	<u>(585.39)</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	156.41	0.00	156.41
	Other Assets Subtotal:	<u>156.41</u>	<u>0.00</u>	<u>156.41</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	55,751.84	0.00	55,751.84
	Deferred Outflows of Resources Subtotal:	<u>55,751.84</u>	<u>0.00</u>	<u>55,751.84</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>55,858.84</u>	<u>(535.98)</u>	<u>55,322.86</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>6.07</u>	<u>0.00</u>	<u>6.07</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	15,104.50	0.00	15,104.50
	Deferred Inflows of Resources Subtotal:	<u>15,104.50</u>	<u>0.00</u>	<u>15,104.50</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	40,748.27	(535.98)	40,212.29
	Fund Balance Subtotal:	<u>40,748.27</u>	<u>(535.98)</u>	<u>40,212.29</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>55,858.84</u>	<u>(535.98)</u>	<u>55,322.86</u>



Annual; Processing Month 05/2021; 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	6,167.32	(62.46)	6,104.86
	Current Assets Subtotal:	<u>6,167.32</u>	<u>(62.46)</u>	<u>6,104.86</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>6,167.32</u>	<u>(62.46)</u>	<u>6,104.86</u>
	<u>Fund Balance</u>			
71 704 005	FUND BALANCE - UNDESIGNATED	6,167.32	(62.46)	6,104.86
	Fund Balance Subtotal:	<u>6,167.32</u>	<u>(62.46)</u>	<u>6,104.86</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>6,167.32</u>	<u>(62.46)</u>	<u>6,104.86</u>

Annual; Processing Month 05/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	3,116.43	(129.63)	2,986.80
	Current Assets Subtotal:	<u>3,116.43</u>	<u>(129.63)</u>	<u>2,986.80</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>3,116.43</u>	<u>(129.63)</u>	<u>2,986.80</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	3,116.43	(129.63)	2,986.80
	Fund Balance Subtotal:	<u>3,116.43</u>	<u>(129.63)</u>	<u>2,986.80</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>3,116.43</u>	<u>(129.63)</u>	<u>2,986.80</u>

Annual; Processing Month 05/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS</b>				
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	115,661.30	0.00	115,661.30
90 204	EQUIPMENT - LOCAL	191,346.00	0.00	191,346.00
	Long-term Assets Subtotal:	1,125,368.00	0.00	1,125,368.00
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>1,125,368.00</b>	<b>0.00</b>	<b>1,125,368.00</b>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	820,027.00	0.00	820,027.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	305,341.00	0.00	305,341.00
	Fund Balance Subtotal:	1,125,368.00	0.00	1,125,368.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>1,125,368.00</b>	<b>0.00</b>	<b>1,125,368.00</b>

**Batch Description:** MAY 31 2021 CHECK RECONCILIATION      **Processing Month:** 05/2021  
**Checking Account:** 1      **BSCS MAIN CHECKING**

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	05/31/2021	523,693.97

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36928	ANDREW TREINEN	04/19/2021	20.00
36933	AFLAC	05/03/2021	1,527.29
36937	SANFORD HEALTH FLEX PLAN	05/03/2021	11.55
36948	FOOD SERVICE FUND	05/17/2021	60.00
36951	SD DEPARTMENT OF HEALTH	05/17/2021	403.00
	<b>Total:</b>		<u>2,021.84</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
523,693.97	(2,021.84)	521,672.13	521,672.13	0.00

Cleared Automatic Payment Total:	27,266.88
Cleared Checks Total:	30,298.79
Cleared Direct Deposit Total:	(73,434.74)
Cleared Void Total:	
Cleared Cash Receipt Total:	407,136.25
Cleared Manual Journal Entries Total:	102.38
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

5/31/2021

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION	
10 1121 300 541	5/18/2021	MJ21-050		167.27	TECH MOVE FROM G5 TO GEN TECH PURCH	
10 2227 022 319	5/18/2021	MJ21-050	167.27		TECH MOVE FROM G5 TO GEN TECH PURCH	
10 101	5/24/2021	MJ21-051		35.62	MEDICAID ADMIN FEE	
10 2490 000 319	5/24/2021	MJ21-051	35.62		MEDICAID ADMIN FEE	
11 101	5/24/2021	MJ21-052		137.50	ADV PYMT CKS	
11 1190 000 479 011	5/24/2021	MJ21-052	137.50		ADV PYMT CKS	
71 101	5/24/2021	MJ21-052		345.79	FLEX PAYMENT TXFR AND RETIREE HEALTH CHECK	
71 1190 000 479 012	5/24/2021	MJ21-052	345.79		FLEX PAYMENT TXFR AND RETIREE HEALTH CHECK	
72 101	5/24/2021	MJ21-052		129.63	STUDENT COUNCIL PAYMENTS	
72 1190 000 479 013	5/24/2021	MJ21-052	129.63		STUDENT COUNCIL PAYMENTS	
10 2549 040 321	5/17/2021	MJ21-053		138.00	CITY UTILITY INV DIFFERENCE	
10 101	5/17/2021	MJ21-053	138.00		CITY UTILITY INV DIFFERENCE	
10 1111 301 541	5/28/2021	MJ21-054		1,775.86	MOVE ESSER EXP TO ESSER EXP ACCT	
10 1111 301 411	5/28/2021	MJ21-054	1,775.86		MOVE ESSER EXP TO ESSER EXP ACCT	
10 551	5/21/2021	MJ21-055	148,624.50		GRANT COUNTY APRIL 2021 APPORTIONMENT	
10 110	5/21/2021	MJ21-055		148,624.50	GRANT COUNTY APRIL 2021 APPORTIONMENT	
21 551	5/21/2021	MJ21-055	30,525.70		GRANT COUNTY APRIL 2021 APPORTIONMENT	
21 110	5/21/2021	MJ21-055		30,525.70	GRANT COUNTY APRIL 2021 APPORTIONMENT	
22 551	5/21/2021	MJ21-055	32,555.60		GRANT COUNTY APRIL 2021 APPORTIONMENT	
22 110	5/21/2021	MJ21-055		32,555.60	GRANT COUNTY APRIL 2021 APPORTIONMENT	
10 551	5/21/2021	MJ21-055	16,598.61		ROBERTS COUNTY APRIL 2021 APPORTIONMENT	
10 553	5/21/2021	MJ21-055	41,907.20		ROBERTS COUNTY APRIL 2021 APPORTIONMENT	
10 110	5/21/2021	MJ21-055		58,505.81	ROBERTS COUNTY APRIL 2021 APPORTIONMENT	
21 551	5/21/2021	MJ21-055	23,622.70		ROBERTS COUNTY APRIL 2021 APPORTIONMENT	
21 110	5/21/2021	MJ21-055		23,622.70	ROBERTS COUNTY APRIL 2021 APPORTIONMENT	
22 551	5/21/2021	MJ21-055	25,188.76		ROBERTS COUNTY APRIL 2021 APPORTIONMENT	
22 110	5/21/2021	MJ21-055		25,188.76	ROBERTS COUNTY APRIL 2021 APPORTIONMENT	
				321,752.74	321,752.74	TOTAL DEBITS AND CREDITS

BALANCE - MUST BE ZERO

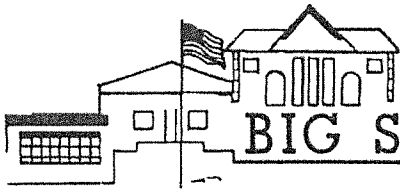
Big Stone City School District #25-1  
2021-2022 Proposed Budget and Means of Finance  
**PRELIMINARY**

**REVENUES**

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use	\$ 38,146.00	\$ 2,853.00				\$ 40,999.00
Ad Valorem Tax	\$ 521,752.00	\$ 175,500.00	\$ 151,450.00			\$ 848,702.00
Opt Out	\$ 250,000.00					\$ 250,000.00
Transfer In	\$ 78,750.00			\$ 374.00	\$ 32,517.00	\$ 111,641.00
Preschool					\$ 9,000.00	\$ 9,000.00
Little Lion's Learning Center					\$ 205,116.00	\$ 205,116.00
Out of School Time (OST)					\$ 44,000.00	\$ 44,000.00
All other local revenue	\$ 304,070.00		\$ 8,000.00	\$ 11,450.00	\$ -	\$ 323,520.00
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 1,192,718.00</b>	<b>\$ 178,353.00</b>	<b>\$ 159,450.00</b>	<b>\$ 11,824.00</b>	<b>\$ 290,633.00</b>	<b>\$ 1,832,978.00</b>
County Apportionment	\$ 4,100.00					\$ 4,100.00
<b>TOTAL COUNTY REVENUE</b>	<b>\$ 4,100.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,100.00</b>
State Aid	\$ 46,909.00					\$ 46,909.00
State Apportionment	\$ 5,000.00					\$ 5,000.00
Bank Franchise	\$ 9,000.00					\$ 9,000.00
All other state revenue	\$ 3,500.00					\$ 3,500.00
<b>TOTAL STATE REVENUE</b>	<b>\$ 64,409.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,409.00</b>
Grants-in-Aid	\$ 107,579.00		\$ 23,192.00	\$ 89,720.00	\$ 14,000.00	\$ 234,491.00
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 107,579.00</b>	<b>\$ -</b>	<b>\$ 23,192.00</b>	<b>\$ 89,720.00</b>	<b>\$ 14,000.00</b>	<b>\$ 234,491.00</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,368,806.00</b>	<b>\$ 178,353.00</b>	<b>\$ 182,642.00</b>	<b>\$ 101,544.00</b>	<b>\$ 304,633.00</b>	<b>\$ 2,135,978.00</b>

**EXPENDITURES**

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 362,201.00	\$ 42,375.00				\$ 404,576.00
Middle School Programs	\$ 192,714.00	\$ 39,375.00				\$ 232,089.00
Preschool/Enterprise Fund 53	\$ 28,492.00				\$ 47,691.00	\$ 76,183.00
Little Lion's Learning Center/Fund 53					\$ 215,263.00	\$ 215,263.00
Out of School Time (OST)/Fund 53					\$ 41,679.00	\$ 41,679.00
Title I	\$ 58,288.00					\$ 58,288.00
Tuition	\$ 236,716.00					\$ 236,716.00
Tier II Behavioral Specialist - ESSER	\$ 51,677.00					\$ 51,677.00
Counseling	\$ 8,035.00					\$ 8,035.00
MTSS	\$ 5,000.00					\$ 5,000.00
Library	\$ 5,928.00					\$ 5,928.00
Technology	\$ 16,683.00	\$ 10,000.00				\$ 26,683.00
School Board	\$ 6,599.00					\$ 6,599.00
Audit - 2yr	\$ 18,000.00					\$ 18,000.00
Administration & Offices	\$ 197,668.00					\$ 197,668.00
Food Service Program	\$ 373.00	\$ 5,000.00		\$ 101,544.00		\$ 106,917.00
Other Support Services	\$ 12,820.00					\$ 12,820.00
Operation & Maint.	\$ 131,710.00	\$ 81,603.00				\$ 213,313.00
Transportation	\$ 21,706.00					\$ 21,706.00
Extracurricular/Activities	\$ 14,196.00					\$ 14,196.00
Mild/Moderate Dis.			\$ 114,590.00			\$ 114,590.00
Psychological Serv.			\$ 1,500.00			\$ 1,500.00
Speech Services			\$ 42,949.00			\$ 42,949.00
Therapy Services			\$ 1,500.00			\$ 1,500.00
<b>TOTAL EXPENSES</b>	<b>\$ 1,368,806.00</b>	<b>\$ 178,353.00</b>	<b>\$ 180,539.00</b>	<b>\$ 101,544.00</b>	<b>\$ 304,633.00</b>	<b>\$ 2,113,875.00</b>



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

# BIG STONE CITY SCHOOL DISTRICT 25-1

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

6/21/2021 School Board Meeting

Subject: June 2021 Budget to Actual Report Overview (2021FY)

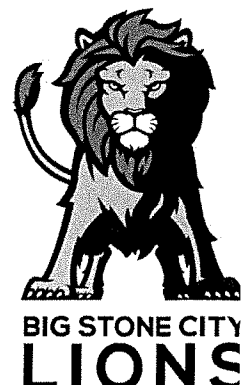
Please note that this report is ending the month of June 2021 which is not completed. There are anticipated revenues and expenditures yet to be received and this should give a good indication as to where the fiscal year will end.

An overview below of accounting line items to note. In order as it appears on the budget to actual report.

- Fund 10 – General – still waiting on Roberts County taxes to receipt for June 2021.
  - We have received the one-time money from the DOE for COVID student enrollment loss, \$39,492. These are funds we were not expecting to receive in the general fund when we adopted the budget.
  - There are still Grants Management Drawdown funds from Title that we will receipt in June. These funds are a match, ev=exp.
  - Elementary program total actual expense is higher due to ESSER Cares Act funding.
  - Fresh Fruit Vegetable Program expense is over budget but rev = exp
  - All other account totals came in on or under budget.
  - Anticipated to use \$136,618 in reserved in total from General Fund but may look more like \$24,278. Received more in taxes and less in state aid due to our student enrollment drop. CRF Cares Act funding helped the bottom line with expenses incurred last year but paid through this year. one-time funding mentioned above, and Ortonville tuition billing revenue came in higher due to more students on the listing.
- Fund 21 – Capital Outlay – all items that we had on the list to be purchased have been purchased and our savings for future heating and cooling needs are also noted.
- Fund 22 – Special Education – Due to the decrease in our SPED student population over the past few years, we do have a surplus in our budget for 2021FY. This is why there will need to be discussion on how we want to proceed for next fiscal year with our tax levy and federal grant dollar usage. I have been in contact with DOE and still receiving feedback as to how we can work with the federal grants for next fiscal year.
- Fund 51 – Food Service – estimated to be be right on target with our food service budget with \$12,610 being used from reserves for the program. But this amount may be decreased due to our June claim. It may decrease this amount above in half. Once all final numbers are in it will be easier to see what this is.
- Fund 53 – Preschool/Learning Center/OST
  - Overall estimated reserve use is \$15,007 and the budget amount was \$36,970. I do anticipate this \$15,007 changing up or down depending on how the June numbers come in for payroll expenses and for what we will anticipate receiving for revenues. I was unable to have the time needed to have a more accurate depiction of this but July will show this more accurately when we can have final numbers to work with.

Thank you,

Christopher J Folk  
CEO/Business Manager



# Budget Amendment #3 for current 2021FY School Budget

Big Stone City School District #25-1

Please find the following budget amendments

#	Account #	A Approved Budget Amount	B Previous Amended Budget Amount	C SUI Budget Amend Amt	D Final Budget Amount
1	10 4151 300	\$ 2,288.00	\$ -	\$ 339.00	\$ 2,627.00
1	10 1111 300 541	\$ 1,144.00		\$ 339.00	\$ 1,483.00
2	10 1111 502 319	\$ 6,000.00	\$ -	\$ 9,000.00	\$ 15,000.00
3	10 1111 301 541	\$ 5,000.00	\$ -	\$ (5,000.00)	\$ -
3	10 1111 301 411	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
4	10 2549 301 411	\$ 3,000.00	\$ -	\$ (2,250.00)	\$ 750.00
4	10 1111 301 411	\$ -		\$ 2,250.00	\$ 2,250.00

# Notes:

- 1 Due to final allocation for G5 funding increased by \$339. This increases the revenue and expenditure accounts.
- 2 Amendment to the Title II and IV allocations in the DOE GMS. Funds moved to purchase student programs to help with distance learning.
- 3 Moving budget amount to 411 account as it aligns with the DOE GMS drawdown; GMS doesn't have a 541 account as it is not that detailed.
- 4 Moving ESSER budget amount from 411 custodial to elementary supplies as COVID supplies for cleaning were less than budgeted and use of these funds were for technology to contest COVID-19 interruptions in education.