



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 19, 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. **Approval of the Agenda as Proposed/Amended** Motion: \_\_\_\_\_ MC: \_\_\_\_ (\_\_\_\_-\_\_\_\_)
5. **Community Input Session (5-minute maximum)**
  - a. Six month review of the Fall 2022 Safe Return to School Plan and the ARP ESSER School District Plan per requirements for DOE (Dept of Education) GMS (Grants Management System)
    1. Motion: \_\_\_\_\_ MC:\_\_\_\_ (\_\_\_\_-\_\_\_\_)
6. **Communication Items**
  - a. Board Communication
  - b. Principal Report – MTSS spring benchmark/state assessment presentation
  - c. Learning Center Director Report – quarterly financial reporting review in May and June 2023
  - 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; Jump Zone Inflatables \$1,197; 8<sup>th</sup> grade Duluth field trip expenses; Milbank school tuition 2022-2023 school year general fund tuition \$119,782.08 and SPED cost \$39,353; Ortonville school tuition 4<sup>th</sup>qtr \$34,087.99 and SPED cost \$11,440.03 and SPED cost adjustment made of \$1,895.80; Hub City Roofing \$1,500 old gym rubber roof repair

due to high winds; . 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. 2023-2024 Proposed Budget – publish (before July 15) with June board minutes along with notice of hearing held at the July board meeting prior to August 1. SDCL 13-11-2
8. 2022-2023 Budget to Actual Report

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

a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard. The administration recommends all items included on the consent agenda below.

1. Approval and/or corrections of the minutes from previous meeting(s); May 15, 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 of Lisa Brandenburger as Kindergarten teacher for the 2023-2024 school year
6. Approval of Rachelle Muenchow as summer school math teacher for the summer 2023
7. Approval of Lynda Ostlund as summer school ELA teacher for the summer 2023
8. Approval of 2024FY contract for Sarah Frevert as Little Lions’ Learning Center Director
9. Approval of Holland Crocker as OST Assistant – Summer 2023
10. Approval of Tatum Berry as OST Assistant – Summer 2023
11. Approval of Ellie Neugebauer as OST Assistant and LLLC helper – Summer 2023
12. Second and final reading of policy JFCL - Student Registered Sex Offenders
  - a. Senate Bill 168 permitting the adoption of a new school board policy option passed the legislature this session 2023 and with its passing immediately becomes state law. This bill authorizes a school board to adopt policies regarding students who are registered sex offenders and included an emergency clause, which means it is permissible for a school board to draft and adopt a policy, if they so choose, at this time.
  - b. The amendment to the policy only applies to students who have been adjudicated by the court and are ordered to register as a sex offender. The amendment also allows an appeal of the school's placement decision to the superintendent and school board. The policy puts the obligation on the parent or guardian to notify the school in the event their child is registered as a sex offender. The policy will be added to the student handbook so that parents and students are aware of this policy change and their responsibility to notify the school

13. Approval of the School Improvement Plan

- a. This is a work in progress but we would like to have approval for the items we have updated so far. Document available at meeting if needed.

14. Approval of the Special Education Comprehensive Plan

- a. The document was reviewed, no changes have been made and still should meet all requirements. Document available at meeting if needed.

8. Action Item(s)

- a. Approval of the scheduling of the Proposed Budget Hearing set for the next school board meeting. Date: \_\_\_\_\_ (suggestion July 24 or 25)

- 1. **Motion:** \_\_\_\_\_ **MC:** \_\_\_\_ (\_\_\_\_-\_\_\_\_)

- b. Approval of the school's primary vendor per the state procurement process.

- 1. This is a requirement by the state for our food service purchasing. Shelly Anderson, our head cook, and six other school district head cooks have been in meetings throughout the last half of the school year making sure that our districts are in compliance with all the state rules for the procurement process. We received bids from 2 of 3 main vendors. One vendor declined their bid opportunity. This is the first time in a long time that we have actually had two bids to review. After review of the information, the administration recommends USFoods for approval as our primary.

- 2. **Motion:** \_\_\_\_\_ **MC:** \_\_\_\_ (\_\_\_\_-\_\_\_\_)

9. 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, July \_\_\_\_, 2023 (regular meeting) at 6:00pm in the school boardroom/CEO office – based on proposed budget date and time approved above in action item section

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	291,912.15	732,774.82
1120	PRIOR YEARS' AD VALOREM TAXES	629.77	3,117.12
1140	UTILITY TAX	0.00	0.00
1190	PENALTIES AND INTEREST ON TAX	47.23	883.32
1313	TUITION OTHER LEAS OUT STATE	43,254.64	132,985.57
1510	INTEREST EARNED	116.57	1,170.05
1791	YEARBOOK SALES	40.00	185.00
1910	RENTALS	150.00	1,025.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,000.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,549.55
1990	OTHER	2,698.09	11,984.22
2110	COUNTY APPORTIONMENT	0.03	3,452.00
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	2,834.00	48,629.00
3112	STATE APPORTIONMENT	0.00	4,793.78
3114	BANK FRANCHISE TAX	0.00	10,811.20
3125	MENTOR GRANT PROGRAM	0.00	0.00
3900	OTHER STATE REVENUE	0.00	230.00
4151	OTHER STATE REV.	599.65	4,630.03
4153	TITLE IV REAP FLEX	1,851.00	1,851.00
4158	TITLE I PART A (84.010)	22,614.00	22,614.00
4159	TITLE II PART A REAP (84.367A)	7,701.00	7,701.00
4190	ESSER 2 - CFDA 84.425D	0.00	32,517.00
4191	ESSER 3 - CFDA 84.425U	0.00	40,815.00
4200	REVENUE IN LIEU OF TAXES	0.00	60.73
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>374,448.13</u>	<u>1,064,779.39</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	65,458.93	168,271.43
1120	PRIOR YEARS' AD VALOREM TAXES	13.02	696.61
1190	PENALTIES AND INTEREST ON TAX	8.01	181.47
4191	ESSER 3 - CFDA 84.425U	0.00	40,877.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>65,479.96</u>	<u>210,026.51</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	65,996.26	140,902.83
1120	PRIOR YEARS' AD VALOREM TAXES	7.96	664.95
1190	PENALTIES AND INTEREST ON TAX	4.90	137.39
1313	TUITION OTHER LEAS OUT STATE	2,775.98	8,253.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	88.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
4191	ESSER 3 - CFDA 84.425U	0.00	6,437.00
22	SPECIAL EDUCATION FUND	<u>68,785.10</u>	<u>156,483.17</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	2,943.05	21,538.75

**BSCS Revenue Summary**

Regular; Processing Month 05/2023; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
1620	SALES TO ADULTS	1,033.30	5,301.80
1990	OTHER	484.77	1,625.84
4191	ESSER 3 - CFDA 84.425U	0.00	1,019.00
4810	FEDERAL REIMBURSEMENT	3,148.67	37,589.60
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>7,609.79</u>	<u>67,074.99</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	480.00	6,705.00
1981	DAY CARE CENTER SERVICES	17,309.47	170,808.77
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,428.00	27,582.10
1990	OTHER	750.00	14,721.35
4151	OTHER STATE REV.	0.00	79,966.26
4810	FEDERAL REIMBURSEMENT	1,520.97	13,735.68
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>21,488.44</u>	<u>313,519.16</u>
Grand Total:		<u>537,811.42</u>	<u>1,811,883.22</u>

Big Stone City School District 25-1

### BSCS Expenditure Summary

06/15/2023 03:38 PM

Regular; Processing Month 05/2023; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 87,359.48	\$ 1,033,151.53
21	CAPITAL OUTLAY FUND	\$ 3,802.11	\$ 187,420.92
22	SPECIAL EDUCATION FUND	\$ 13,168.60	\$ 148,415.24
51	FOOD SERVICE FUND	\$ 12,019.75	\$ 92,913.45
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 23,083.96	\$ 266,803.92
Grand Total:		\$ 139,433.90	\$ 1,728,705.06

Per Bank Statement	Ending-	May 31, 2023	
MAIN Account			\$ 724,629.20
CD First State Bank; 4.35%; Maturity 12/10/2023			\$ 234,115.62
(11) ADV PYMT & (71) FLEX Account			\$ 9,756.55
(72) STUDENT COUNCIL Account			\$ 1,877.98

NOTE:

Invoice Number	Vendor Name	Invoice Date
Checking Account ID 1	Fund Number 10	GENERAL FUND
JUN 2023	ADVANCE PAYMENT FUND	06/08/2023
(SCHOOL CHECKING FUND)		20.00 CK# 4654 FINGERPRINT FEE (C WIETING)
(SCHOOL CHECKING FUND)		329.00 CK# 4653 MILL THEATRE MOVIE DAY FIELD TR
(SCHOOL CHECKING FUND)		70.00 SCHOOL PETTY CASH - SY SCHOOL POSTAGE
(SCHOOL CHECKING FUND)		1,197.00 CK# 4649 JUMP ZONE INFLATABLES
(SCHOOL CHECKING FUND)		43.25 CK# 4646 BACKGROUND CK (C WEITING)
(SCHOOL CHECKING FUND)		43.25 CK# 4648 BACKGROUND CK (L BRANDENBURGER)
(SCHOOL CHECKING FUND)		21.93 SCHOOL POSTAGE; EOY REPORT CARD MAILING
Vendor Name ADVANCE PAYMENT FUND		1,724.43

23-Jun-0001	BMO MASTERCARD	06/19/2023
(PCARD)		177.93 PCARD1 Runnings WEED N FEED
(PCARD)		14.99 PCARD1 Runnings CUSTODIAL SUPPLY
(PCARD)		117.00 PCARD1 Marathon FUEL
(PCARD)		76.66 PCARD2 Bettys Pies 8TH GR TRIP TO DULUTH
(PCARD)		86.00 PCARD2 Kornerstore 8TH GR TRIP TO DULUTH
(PCARD)		234.86 PCARD2 Grandmas Saloon 8TH GR TRIP TO DU
(PCARD)		45.50 PCARD2 Holiday Stations 8TH GR TRIP TO D
(PCARD)		82.00 PCARD2 U Of M-Glensheen Mansi 8TH GR TRI
(PCARD)		33.00 PCARD2 Kwik Trip 8TH GR TRIP TO DULUTH
(PCARD)		45.07 PCARD1 Runnings CUSTODIAL SUPPLY
(PCARD)		35.00 PCARD2 Great Lakes Aquarium 8TH GR TRIP
(PCARD)		8.00 PCARD2 Nw Iron Lot 8TH GR TRIP TO DULUTH
(PCARD)		17.52 PCARD2 Family Dollar 8TH GR TRIP TO DULU
(PCARD)		88.00 PCARD2 Split Rock Lighthouse 8TH GR TRIP
(PCARD)		254.89 PCARD2 Tobies Restaurant 8TH GR TRIP TO
(PCARD)		26.63 PCARDJ Scholastic AR WINNERS
(PCARD)		15.00 PCARDJ 1st Choice Auto Wash VAN WASH 8TH
(PCARD)		100.00 PCARDJ Caseys 8TH GR DULUTH TRIP - FUEL
(PCARD)		19.42 PCARDJ Caseys AWARDS DAY
(PCARD)		144.85 PCARDC The Shop BUS MAINT - OIL CHG
(PCARD)		32.98 PCARDC AMAZON EOY AR REWARDS
(PCARD)		21.29 PCARDC Runnings GAS CAN 5 GAL
(PCARD)		332.24 PCARDC Waste Mgmt RECYLCLE/GARBAGE
(PCARD)		59.92 PCARDC AMAZON ELEM SUPPLY
(PCARD)		183.75 PCARDC Centurylink TELEPHONE
(PCARD)		242.85 PCARDC Cintas CUSTODIAL SERV
(PCARD)		151.96 PCARDC AMAZON COPY PAPER
(PCARD)		21.59 PCARDC AMAZON MS MATH - G5
(PCARD)		26.49 PCARDC AMAZON MS MATH - G5
(PCARD)		146.37 PCARDC AMAZON EOY REWARDS
(PCARD)		19.99 PCARDC Sarlettes Music MUSIC

Invoice Number	Vendor Name	Invoice Date
(PCARD)		138.41 PCARD6 Menards FFVP
(PCARD)		5.09 PCARDC AMAZON MUSCH 5TH GR SUPPLIES
(PCARD)		54.97 PCARDC AMAZON MUSCH 5TH GR SUPPLIES
(PCARD)		62.66 PCARDC AMAZON OFFICE SUPPLY
(PCARD)		75.45 PCARDC Tristatewat WATER SERV
(PCARD)		45.82 PCARD6 HARTMANS FFVP
(PCARD)		32.98 PCARD6 Runnings CUSTODIAL SUPPLY
(PCARD)		19.03 PCARD6 HARTMANS FFVP
(PCARD)		26.28 PCARD6 Sams Club FFVP
(PCARD)		68.91 PCARD6 Runnings CUSTODIAL SUPPLY
(PCARD)		91.37 PCARD5 Marathon FUEL
(PCARD)		7.03 PCARD6 Hy-Vee FFVP
(PCARD)		5.00 PCARD6 Aldi FFVP
(PCARD)		78.15 PCARD5 Marathon FUEL
(PCARD)		91.82 PCARD5 Marathon FUEL
(PCARD)		64.83 PCARD5 Marathon FUEL
(PCARD)		90.66 PCARD5 Marathon FUEL
(PCARD)		78.46 PCARD5 Marathon FUEL
Vendor Name	BMO MASTERCARD	3,898.67
JUNE 2023	BRANDT, LORELEI	06/14/2023
(REIMBURSEMENT)		114.66 SUMMER ACADEMY MILEAGE
Vendor Name	BRANDT, LORELEI	114.66
JUNE 2023	CASH-WA DISTRIBUTING CO	06/14/2023
(FOOD SERVICE)		101.02 FFVP
Vendor Name	CASH-WA DISTRIBUTING CO	101.02
276442	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	06/08/2023
(DUES & SERVICES)		516.44 LEGAL CONSULTING
Vendor Name	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	516.44
UTILITIES1-0150	CITY OF BIG STONE CITY	06/10/2023
(UTILITIES - 1952 BUILDING)		295.30 ELECTRIC 1952 BUILDING
(UTILITIES - 1952 BUILDING)		54.63 WATER & SEWER ETC CHARGES 1952 BUILDING
UTILITIES2-0150	CITY OF BIG STONE CITY	06/10/2023
(UTILITIES-1900)		214.80 ELECTRIC 1900 BUILDING
(UTILITIES-1900)		106.15 WATER & SEWER ETC CHARGES 1900 BUILDING
UTILITIES3-0150	CITY OF BIG STONE CITY	06/10/2023



Invoice Number	Vendor Name	Invoice Date
(UTILITIES - GYM)		543.81 ELECTRIC GYM
(UTILITIES - GYM)		42.91 WATER & SEWER ETC CHARGES GYM
Vendor Name	CITY OF BIG STONE CITY	<hr/> 1,257.60
JUN 2023	CROCKER, HOLLAND	06/08/2023
(REIMBURSEMENT)		112.56 2023 SUMMER ACADEMY MILEAGE
Vendor Name	CROCKER, HOLLAND	<hr/> 112.56
202300876	GRANT COUNTY REVIEW	06/08/2023
(ADVERTISING)		72.27 MAY 15 2023 SCHOOL BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	<hr/> 72.27
JUN 2023	HUBER, JANELLE	06/08/2023
(REIMBURSEMENT)		133.12 TEACHER APPRECIATION
(REIMBURSEMENT)		62.70 SUPPLEMENTAL MATH
JUN 2023 2	HUBER, JANELLE	06/08/2023
(REIMBURSEMENT)		120.00 3 CREDIT REIMBURSEMENT
Vendor Name	HUBER, JANELLE	<hr/> 315.82
2423	M&J DISTRIBUTORS	06/08/2023
(LAWNMOWER & REPAIR)		327.51 LAWNMOWER MAINT
2457	M&J DISTRIBUTORS	06/08/2023
(LAWNMOWER & REPAIR)		25.16 LAWNMOWER IGNITION SWITCH
Vendor Name	M&J DISTRIBUTORS	<hr/> 352.67
JUN 2023	MILBANK SCHOOL DISTRICT	06/08/2023
(TUITION BILLING)		119,782.08 2022-2023 SY GENERAL FUND TUITION
Vendor Name	MILBANK SCHOOL DISTRICT	<hr/> 119,782.08
JUN 2023	MUENCHOW, RACHELLE	06/08/2023
(REIMBURSEMENT)		112.56 2023 SUMMER ACADEMY MILEAGE
Vendor Name	MUENCHOW, RACHELLE	<hr/> 112.56
JUNE 2023-0001	NORTHWESTERN ENERGY	06/10/2023
(UTILITIES - NATGAS)		321.47 SCHOOL HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 321.47
5/19	ORTONVILLE PUBLIC SCHOOLS	06/08/2023

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
<b>WATERTOWN ZOO</b>				
	(TUITION, TRANSPORTATION, GENERAL)	5/19	343.97	EOY WATERTOWN ZOO FIELD TRIP
5/23	MOVIE DAY ORTONVILLE PUBLIC SCHOOLS	06/08/2023		
	(TUITION, TRANSPORTATION, GENERAL)	5/23	108.46	MOVIE DAY FIELD TRIP
5/24	SKATING ORTONVILLE PUBLIC SCHOOLS	06/08/2023		
	(TUITION, TRANSPORTATION, GENERAL)	5/24	186.45	SKATING DAY FIELD TRIP
5/9	WATER FEST ORTONVILLE PUBLIC SCHOOLS	06/08/2023		
	(TUITION, TRANSPORTATION, GENERAL)	GR 5	354.17	WATER FESTIVAL FIELD TRIP
JUN 2023	ORTONVILLE PUBLIC SCHOOLS	06/08/2023		
	(TUITION, TRANSPORTATION, GENERAL)		34,087.99	2023FY 4TH QTR GENERAL TUITION
Vendor Name	ORTONVILLE PUBLIC SCHOOLS		<u>35,081.04</u>	
JUNE 2023	US FOODS	06/14/2023		
	(FOOD PURCHASES, CUSTODIAL)		137.28	CUSTODIAL SUPPLIES
	(FOOD PURCHASES, CUSTODIAL)		688.42	FFVP
Vendor Name	US FOODS		<u>825.70</u>	
JUN 2023	WEISMANTEL RENT-ALL	06/08/2023		
	(TRANSPORTATION RENT)	GR 8	995.00	VAN RENTAL FEE FIELD TRIP DULUTH
	(TRANSPORTATION RENT)	GR 4	500.00	TRAILER RENTAL FEE FIELD TRIP BH
Vendor Name	WEISMANTEL RENT-ALL		<u>1,495.00</u>	
JUN 2023	WOLLSCHLAGER, ASHLEY	06/08/2023		
	(REIMBURSEMENT)		112.56	2023 SUMMER ACADEMY MILEAGE
Vendor Name	WOLLSCHLAGER, ASHLEY		<u>112.56</u>	
Fund Number	10		<u>166,196.55</u>	
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
951	HUB CITY ROOFING		06/08/2023	
	(BUILDING MAINTENANCE)		1,500.00	OLD GYM RUBBER ROOF REPAIR
Vendor Name	HUB CITY ROOFING		<u>1,500.00</u>	
Fund Number	21		<u>1,500.00</u>	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
24443	BIG STONE THERAPIES INC		06/08/2023	
	(THERAPY)		633.75	OT SERVICES
Vendor Name	BIG STONE THERAPIES INC		<u>633.75</u>	

Invoice Number	Vendor Name	Invoice Date
JUN 2023	MILBANK SCHOOL DISTRICT	06/08/2023
(TUITION BILLING)		39,353.00 2022-2023 SY SPED FUND TUITION

Vendor Name	MILBANK SCHOOL DISTRICT	<hr/>	39,353.00
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2023FY SPED ADJ	ORTONVILLE PUBLIC SCHOOLS	06/14/2023
(TUITION, TRANSPORTATION, GENERAL)		1,895.80 2023FY ORTONVILLE SPED TUITION ADJ

JUN 2023	ORTONVILLE PUBLIC SCHOOLS	06/08/2023
(TUITION, TRANSPORTATION, GENERAL)		11,440.03 2023FY 4TH QTR SPED TUITION

Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<hr/>	13,335.83
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Fund Number	22	<hr/>	53,322.58
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Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
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23-Jun-0001	BMO MASTERCARD	06/19/2023
(PCARD)		73.49 PCARD6 Wyshbone Market SCHOOL FOOD
(PCARD)		15.84 PCARD6 Berens SCHOOL FOOD
(PCARD)		74.06 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		41.35 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		8.96 PCARD6 Hy-Vee SUPPLY CHAIN FOOD
(PCARD)		64.41 PCARD6 Aldi SCHOOL FOOD
(PCARD)		26.68 PCARD6 Family Dollar SCHOOL FOOD
(PCARD)		6.39 PCARD6 Dollar General SCHOOL FOOD
(PCARD)		61.87 PCARD6 WALMART SCHOOL FOOD
(PCARD)		73.05 PCARD6 WALMART SUPPLY CHAIN FOOD
(PCARD)		60.42 PCARD6 WALMART SCHOOL FOOD
(PCARD)		13.98 PCARD6 WALMART KITCHEN SUPPLY
(PCARD)		17.78 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		12.78 PCARD6 Berens SCHOOL FOOD
(PCARD)		(10.64) PCARD6 Dollar General SCHOOL FOOD
(PCARD)		15.44 PCARD6 Dollar General SCHOOL FOOD
(PCARD)		52.91 PCARD6 Sams Club SCHOOL FOOD

Vendor Name	BMO MASTERCARD	<hr/>	608.77
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JUNE 2023	CASH-WA DISTRIBUTING CO	06/14/2023
(FOOD SERVICE)		354.47 SCHOOL FOOD

Vendor Name	CASH-WA DISTRIBUTING CO	<hr/>	354.47
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JUNE 2023	EAST SIDE JERSEY DAIRY	06/14/2023
(SCHOOL LUNCH MILK)		150.67 MILK PURCHASE - SUPPLY CHAIN FUNDING

Vendor Name	EAST SIDE JERSEY DAIRY	<hr/>	150.67
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Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

6547 ORTONVILLE PLUMBING & HEATING 06/08/2023  
(MAINTENANCE & SUPPLIES) 1,153.71 PLUMBING INSTALL OF NEW DISHWASHER  
Vendor Name ORTONVILLE PLUMBING & HEATING  

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1,153.71

JUNE 2023 US FOODS 06/14/2023  
(FOOD PURCHASES, CUSTODIAL) 1,051.67 SCHOOL FOOD  
(FOOD PURCHASES, CUSTODIAL) 85.84 KITCHEN SUPPLIES  
Vendor Name US FOODS  

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1,137.51

Fund Number 51 3,405.13

Checking Account ID 1 Fund Number 53 PRESCHOOL/OST/LITTLE LIONS FUND

JUN 2023 ADVANCE PAYMENT FUND 06/08/2023  
(SCHOOL CHECKING FUND) 396.00 CK# 4651 ORTONVILLE POOL OST POOL PASSES  
(SCHOOL CHECKING FUND) 20.00 CK# 4654 FINGERPRINT FEE (T SLETTEN)  
(SCHOOL CHECKING FUND) 20.00 CK# 4654 FINGERPRINT FEE (T BERRY)  
Vendor Name ADVANCE PAYMENT FUND  

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436.00

23-Jun-0001 BMO MASTERCARD 06/19/2023  
(PCARD) 124.30 PCARD3 HARTMANS CACFP  
(PCARD) 131.27 PCARD3 HARTMANS CACFP  
(PCARD) 36.21 PCARD3 HARTMANS CACFP  
(PCARD) 75.01 PCARD3 Target LLLC SUPPLY  
(PCARD) 35.98 PCARD3 HARTMANS CACFP  
(PCARD) 141.72 PCARD3 HARTMANS CACFP  
(PCARD) 34.16 PCARD3 Big Stone Area Hardwar LLLC SUPPL  
(PCARD) 12.77 PCARD3 HARTMANS CACFP  
(PCARD) 28.95 PCARD3 Dollar General LLLC SUPPLY  
(PCARD) 28.95 PCARD3 Dollar General LLLC SUPPLY  
(PCARD) 38.57 PCARD3 Dollar General LLLC SUPPLY  
(PCARD) 107.87 PCARD3 Caseys Pizza CACFP  
(PCARD) 109.44 PCARD3 Michaels Stores LLLC SUPPLY  
Vendor Name BMO MASTERCARD  

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905.20

UTILITIES -0047 CITY OF BIG STONE CITY 06/10/2023  
(UTILITIES) 76.91 WATER SEWER ETC LLLC  
(UTILITIES) 32.90 GARBAGE LLLC  
(UTILITIES) 145.88 ELECTRICAL LLLC  
Vendor Name CITY OF BIG STONE CITY  

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255.69

JUN 2023 CROCKER, HOLLAND 06/08/2023

Invoice Number	Vendor Name	Invoice Date
(REIMBURSEMENT)		Amount Detail Description
		20.00 OST FINGERPRINT FEE
Vendor Name	CROCKER, HOLLAND	<hr/> 20.00
MAY 2023 --	NORTHWESTERN ENERGY	06/10/2023
0001		
(LLC UTILITY - NATGAS)		22.95 LLC HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 22.95
JUNE 2023	US FOODS	06/14/2023
(FOOD PURCHASES, CUSTODIAL)		323.13 LLC CACFP
JUNE 2023 LLC	US FOODS	06/14/2023
(FOOD PURCHASES, CUSTODIAL)		426.53 LLC CACFP
Vendor Name	US FOODS	<hr/> 749.66
Fund Number	53	<hr/> 2,389.50
Checking Account ID	1	<hr/> 226,813.76

	<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											
												1,343.12
	GROSS:	1,507.43	1,507.43	0.00	1,507.43	1,507.43	2,155.24	2,155.24	2,155.24	2,025.93		
2,155.24	EMPLOYEE:	(27.41)	(21.58)	0.00	(93.46)	(21.86)	(129.31)				(518.50)	0.00
	EMPLOYER:				93.46	21.86	129.31	0.00	0.00	0.00	276.10	0.00
ANDEARL	ANDERSON, ARLO											
												1,547.62
	GROSS:	1,741.69	0.00	0.00	1,741.69	1,741.69	1,892.97	1,892.97	1,892.97	1,779.39		
1,892.97	EMPLOYEE:	(50.84)	0.00	0.00	(107.98)	(25.25)	(113.58)				(47.70)	0.00
	EMPLOYER:				107.98	25.25	113.58	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
												1,385.11
	GROSS:	2,092.38	0.00	0.00	2,092.38	2,092.38	2,360.54	2,596.79	2,596.79	2,455.16		
2,596.79	EMPLOYEE:	(147.97)	0.00	0.00	(129.73)	(30.34)	(141.63)				(762.01)	0.00
	EMPLOYER:				129.73	30.34	141.63	0.00	0.00	0.00	551.10	0.00
ATHECHA	ATHEY, CHARLOTTE											
												1,986.43
	GROSS:	2,274.55	0.00	0.00	2,274.55	2,274.55	0.00	2,274.55	2,274.55	2,274.55		
2,274.55	EMPLOYEE:	(114.12)	0.00	0.00	(141.02)	(32.98)	0.00				0.00	0.00
	EMPLOYER:				141.02	32.98	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
												3,769.48
	GROSS:	4,903.64	4,903.64	0.00	4,903.64	4,903.64	0.00	5,222.14	5,222.14	5,222.14		
5,222.14	EMPLOYEE:	(453.77)	(305.26)	0.00	(304.03)	(71.10)	0.00				(318.50)	0.00
	EMPLOYER:				304.03	71.10	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
												2,121.07
	GROSS:	2,593.13	0.00	0.00	2,593.13	2,593.13	2,811.20	2,811.20	2,811.20	2,642.53		
2,811.20	EMPLOYEE:	(254.34)	0.00	0.00	(160.77)	(37.60)	(168.67)				(68.75)	0.00
	EMPLOYER:				160.77	37.60	168.67	0.00	0.00	0.00	1.10	0.00
CHINMAR	CHINDVALL, MARILYN											
												36.94
	GROSS:	40.00	40.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
CHRISUE	CHRISTENSEN, SUE											
												169.92
	GROSS:	184.00	0.00	0.00	184.00	184.00	0.00	184.00	184.00	184.00		
184.00	EMPLOYEE:	0.00	0.00	0.00	(11.41)	(2.67)	0.00				0.00	0.00
	EMPLOYER:				11.41	2.67	0.00	0.00	0.00	0.00	0.00	0.00
CHRIRHO	CHRISTOPHERSON, RHONDA											
												1,939.35
	GROSS:	2,100.00	0.00	0.00	2,100.00	2,100.00	0.00	2,100.00	2,100.00	2,100.00		
2,100.00	EMPLOYEE:	0.00	0.00	0.00	(130.20)	(30.45)	0.00				0.00	0.00
	EMPLOYER:				130.20	30.45	0.00	0.00	0.00	0.00	0.00	0.00
CHRZALA	CHRZANOWSKI, ALAN											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH											
												1,393.95
	GROSS:	1,544.27	0.00	0.00	1,544.27	1,544.27	1,700.05	1,700.05	1,700.05	1,598.05		
1,700.05	EMPLOYEE:	0.00	0.00	0.00	(95.74)	(22.39)	(102.00)				(85.97)	0.00
	EMPLOYER:				95.74	22.39	102.00	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
												1,984.39
	GROSS:	2,404.00	0.00	0.00	2,404.00	2,404.00	2,652.97	2,652.97	2,652.97	2,493.79		
2,652.97	EMPLOYEE:	(217.65)	0.00	0.00	(149.05)	(34.86)	(159.18)				(107.84)	0.00
	EMPLOYER:				149.05	34.86	159.18	0.00	0.00	0.00	1.10	0.00







Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing  
Month 06/2023

Gross	FIT	SIT	LIT	Soc Sec	Medicare	Ret	FUTA	SUTA	Work Comp	Ded	Add PIK
VREIAMA	VREIM, AMANDA										
	1,519.86										
	GROSS:	1,955.20	1,955.20	0.00	1,955.20	1,955.20	2,080.00	2,080.00	2,080.00	1,955.20	
2,080.00	EMPLOYEE:	(100.00)	(185.77)	0.00	(121.22)	(28.35)	(124.80)			0.00	0.00
	EMPLOYER:				121.22	28.35	124.80	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
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.68	0.00
WESTSUS	WESTERMEYER, SUSAN										
	36.94										
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00	
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00			0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00
WIETCAN	WIETING, CANDACE										
	362.93										
	GROSS:	393.00	0.00	0.00	393.00	393.00	0.00	393.00	393.00	393.00	
393.00	EMPLOYEE:	0.00	0.00	0.00	(24.37)	(5.70)	0.00			0.00	0.00
	EMPLOYER:				24.37	5.70	0.00	0.00	0.00	0.00	0.00
WOLLASH	WOLLSCHLAGER, ASHLEY										
	1,452.71										
	GROSS:	1,623.91	0.00	0.00	1,623.91	1,623.91	1,727.56	1,727.56	1,727.56	1,623.91	
1,727.56	EMPLOYEE:	(46.97)	0.00	0.00	(100.68)	(23.55)	(103.65)			0.00	0.00
	EMPLOYER:				100.68	23.55	103.65	0.00	0.00	0.00	2.20
Subtotal:				Female: 35		Male: 6		Total: 41		Net:	72,179.03
	GROSS:	87,700.85	30,314.56	0.00	88,263.35	88,263.35	80,611.22	97,663.25	97,900.75	92,826.61	
98,225.75	EMPLOYEE:	(6,316.92)	(1,359.57)	0.00	(5,472.33)	(1,279.84)	(5,086.64)			(5,531.42)	0.00
	EMPLOYER:				5,472.33	1,279.84	5,286.64	0.00	0.00	0.00	4,085.82

Annual; Processing Month 05/2023; 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>
<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 05/2023; 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>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH IN BANK	(41,298.89)	287,088.65	245,789.76
10 110	TAXES RECEIVABLE - CURRENT	392,704.76	(270,773.90)	121,930.86
10 112	TAXES RECEIVABLE - DELINQUENT	9,974.86	(604.72)	9,370.14
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
10 180	INVESTMENTS	234,115.62	0.00	234,115.62
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	599,489.35	15,710.03	615,199.38
<b>Total Assets and Deferred Outflows of Resources:</b>		599,489.35	15,710.03	615,199.38
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - STANDARD LIFE	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	174,494.01	(174,494.01)	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	283,611.75	(96,884.61)	186,727.14
	Current Liabilities Subtotal:	457,532.93	(271,378.62)	186,154.31
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	137,963.42	287,088.65	425,052.07
	Fund Balance Subtotal:	141,956.42	287,088.65	429,045.07
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		599,489.35	15,710.03	615,199.38

Annual; Processing Month 05/2023; 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>
<b>Fund: 11 IMPREST FUND - ADV PYMT ACCT</b>				
<u>Current Assets</u>				
11 101	CASH	2,579.83	(1,224.40)	1,355.43
	Current Assets Subtotal:	<u>2,579.83</u>	<u>(1,224.40)</u>	<u>1,355.43</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>2,579.83</u>	<u>(1,224.40)</u>	<u>1,355.43</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,579.83	(1,224.40)	1,355.43
	Fund Balance Subtotal:	<u>2,579.83</u>	<u>(1,224.40)</u>	<u>1,355.43</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>2,579.83</u>	<u>(1,224.40)</u>	<u>1,355.43</u>

Annual; Processing Month 05/2023; 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>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	133,650.25	61,677.85	195,328.10
21 110	TAXES RECEIVABLE - CURRENT	149,040.64	(65,113.45)	83,927.19
21 112	TAXES RECEIVABLE - DELINQUENT	1,274.29	(106.73)	1,167.56
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLC	42,802.07	0.00	42,802.07
Current Assets Subtotal:		<u>326,767.25</u>	<u>(3,542.33)</u>	<u>323,224.92</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>326,767.25</u>	<u>(3,542.33)</u>	<u>323,224.92</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	65,893.63	(65,220.18)	673.45
21 553	TAXES LEVIED FOR FUTURE PERIODS	96,339.87	0.00	96,339.87
Current Liabilities Subtotal:		<u>162,233.50</u>	<u>(65,220.18)</u>	<u>97,013.32</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	164,533.75	61,677.85	226,211.60
Fund Balance Subtotal:		<u>164,533.75</u>	<u>61,677.85</u>	<u>226,211.60</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>326,767.25</u>	<u>(3,542.33)</u>	<u>323,224.92</u>

Annual; Processing Month 05/2023; 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>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	98,046.65	55,616.50	153,663.15
22 110	TAXES RECEIVABLE - CURRENT	150,500.03	(65,685.04)	84,814.99
22 112	TAXES RECEIVABLE - DELINQUENT	2,127.86	(65.22)	2,062.64
	Current Assets Subtotal:	<u>250,674.54</u>	<u>(10,133.76)</u>	<u>240,540.78</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>250,674.54</u>	<u>(10,133.76)</u>	<u>240,540.78</u>
<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
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	66,906.43	(65,750.26)	1,156.17
22 553	TAXES LEVIED FOR FUTURE PERIODS	97,567.23	0.00	97,567.23
	Current Liabilities Subtotal:	<u>164,474.48</u>	<u>(65,750.26)</u>	<u>98,724.22</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	86,200.06	55,616.50	141,816.56
	Fund Balance Subtotal:	<u>86,200.06</u>	<u>55,616.50</u>	<u>141,816.56</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>250,674.54</u>	<u>(10,133.76)</u>	<u>240,540.78</u>

Annual; Processing Month 05/2023; 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>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH IN BANK	(7,596.08)	(4,409.96)	(12,006.04)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,236.64	0.00	1,236.64
51 171	INVENTORY-STORES PURCH FOR RES	1,996.72	0.00	1,996.72
51 172	INVENTORY OF DONATED FOOD	6,465.15	0.00	6,465.15
	Current Assets Subtotal:	<u>2,102.43</u>	<u>(4,409.96)</u>	<u>(2,307.53)</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	88,950.61	0.00	88,950.61
51 208	ACCUM DEPRECIATION-LOCAL	(67,023.23)	0.00	(67,023.23)
	Long-term Assets Subtotal:	<u>21,927.38</u>	<u>0.00</u>	<u>21,927.38</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>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u><u>37,845.52</u></u>	<u><u>(4,409.96)</u></u>	<u><u>33,435.56</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
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE-AFLAC	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE-NPIP	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
51 475	UNEARNED REVENUE	18,700.50	0.00	18,700.50
	Current Liabilities Subtotal:	<u>18,700.53</u>	<u>0.00</u>	<u>18,700.53</u>
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	11,523.92	0.00	11,523.92
	Deferred Inflows of Resources Subtotal:	<u>11,523.92</u>	<u>0.00</u>	<u>11,523.92</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58

Annual; Processing Month 05/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 708	UNDESIGNATED FUND BALANCE	(544.51)	(4,409.96)	(4,954.47)
	Fund Balance Subtotal:	<u>7,621.07</u>	<u>(4,409.96)</u>	<u>3,211.11</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>37,845.52</u>	<u>(4,409.96)</u>	<u>33,435.56</u>



Annual; Processing Month 05/2023; 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>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH IN BANK	142,643.82	(1,595.52)	141,048.30
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>142,643.82</u>	<u>(1,595.52)</u>	<u>141,048.30</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	(4,868.00)	0.00	(4,868.00)
	Long-term Assets Subtotal:	<u>406,849.78</u>	<u>0.00</u>	<u>406,849.78</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>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>594,048.62</u>	<u>(1,595.52)</u>	<u>592,453.10</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	42,802.07	0.00	42,802.07
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>42,808.14</u>	<u>0.00</u>	<u>42,808.14</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	514,076.38	(1,595.52)	512,480.86
	Fund Balance Subtotal:	<u>514,076.38</u>	<u>(1,595.52)</u>	<u>512,480.86</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>594,048.62</u>	<u>(1,595.52)</u>	<u>592,453.10</u>

Annual; Processing Month 05/2023; 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	7,838.62	562.50	8,401.12
	Current Assets Subtotal:	<u>7,838.62</u>	<u>562.50</u>	<u>8,401.12</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u><u>7,838.62</u></u>	<u><u>562.50</u></u>	<u><u>8,401.12</u></u>
	<u>Fund Balance</u>			
71 704 005	FUND BALANCE - UNDESIGNATED	7,838.62	562.50	8,401.12
	Fund Balance Subtotal:	<u>7,838.62</u>	<u>562.50</u>	<u>8,401.12</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u><u>7,838.62</u></u>	<u><u>562.50</u></u>	<u><u>8,401.12</u></u>

Annual; Processing Month 05/2023; 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>
<b>Fund: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	1,925.86	(47.88)	1,877.98
	Current Assets Subtotal:	<u>1,925.86</u>	<u>(47.88)</u>	<u>1,877.98</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,925.86</u>	<u>(47.88)</u>	<u>1,877.98</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,925.86	(47.88)	1,877.98
	Fund Balance Subtotal:	<u>1,925.86</u>	<u>(47.88)</u>	<u>1,877.98</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,925.86</u>	<u>(47.88)</u>	<u>1,877.98</u>

Annual; Processing Month 05/2023; 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>
<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	176,842.30	0.00	176,842.30
90 204	EQUIPMENT - LOCAL	231,155.00	0.00	231,155.00
	Long-term Assets Subtotal:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	892,716.00	0.00	892,716.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	333,642.00	0.00	333,642.00
	Fund Balance Subtotal:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>

Batch Description: MAY 31 2023 CHECK RECONCILIATION Processing Month: 05/2023  
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	05/31/2023	724,629.20

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37372	AMBER OGREN	06/27/2022	128.14
37645	HEALTH EQUITY	04/03/2023	7.70
37684	GRANT COUNTY REVIEW	05/15/2023	127.59
37685	JANELLE HUBER	05/15/2023	112.50
37691	JAY TRENHAILE	05/15/2023	430.00
	Total:		<u>805.93</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
724,629.20	(805.93)	723,823.27	723,823.27	0.00

Cleared Automatic Payment Total:	29,877.65
Cleared Checks Total:	37,787.10
Cleared Direct Deposit Total:	(71,575.29)
Cleared Void Total:	
Cleared Cash Receipt Total:	537,811.42
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

5/31/2023

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 551	5/24/2023	MJ23-045	174,494.01		GRANT COUNTY APPORTIONMENT
10 553	5/24/2023	MJ23-045	52,627.17		GRANT COUNTY APPORTIONMENT
10 110	5/24/2023	MJ23-045		226,568.22	GRANT COUNTY APPORTIONMENT
10 112	5/24/2023	MJ23-045		552.96	GRANT COUNTY APPORTIONMENT
21 551	5/24/2023	MJ23-045	47,152.40		GRANT COUNTY APPORTIONMENT
21 110	5/24/2023	MJ23-045		47,058.69	GRANT COUNTY APPORTIONMENT
21 112	5/24/2023	MJ23-045		93.71	GRANT COUNTY APPORTIONMENT
22 551	5/24/2023	MJ23-045	47,531.63		GRANT COUNTY APPORTIONMENT
22 110	5/24/2023	MJ23-045		47,474.35	GRANT COUNTY APPORTIONMENT
22 112	5/24/2023	MJ23-045		57.28	GRANT COUNTY APPORTIONMENT
10 553	5/24/2023	MJ23-045	44,257.44		ROBERTS COUNTY APPORTIONMENT
10 110	5/24/2023	MJ23-045		44,205.68	ROBERTS COUNTY APPORTIONMENT
10 112	5/24/2023	MJ23-045		51.76	ROBERTS COUNTY APPORTIONMENT
21 551	5/24/2023	MJ23-045	18,067.78		ROBERTS COUNTY APPORTIONMENT
21 110	5/24/2023	MJ23-045		18,054.76	ROBERTS COUNTY APPORTIONMENT
21 112	5/24/2023	MJ23-045		13.02	ROBERTS COUNTY APPORTIONMENT
22 551	5/24/2023	MJ23-045	18,218.63		ROBERTS COUNTY APPORTIONMENT
22 110	5/24/2023	MJ23-045		18,210.69	ROBERTS COUNTY APPORTIONMENT
22 112	5/24/2023	MJ23-045		7.94	ROBERTS COUNTY APPORTIONMENT
11 101	5/31/2023	MJ23-046		1,267.00	ADV PYMT CKS
11 1190 000 479 011	5/31/2023	MJ23-046	1,267.00		ADV PYMT CKS
71 101	5/31/2023	MJ23-046		-	FLEX PAYMENT TXFR
71 1190 000 479 012	5/31/2023	MJ23-046	-		FLEX PAYMENT TXFR
72 101	5/31/2023	MJ23-046		47.88	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	5/31/2023	MJ23-046	47.88		STUDENT COUNCIL PAYMENTS
10 2529 306 190	6/8/2023	MJ23-047		4,010.00	MOVE ESSER PYMT TO CORRECT ACCT PER DOE
10 2529 306 210	6/8/2023	MJ23-047		306.77	MOVE ESSER PYMT TO CORRECT ACCT PER DOE
10 2529 000 119	6/8/2023	MJ23-047	4,010.00		MOVE ESSER PYMT TO CORRECT ACCT PER DOE
10 2529 000 210	6/8/2023	MJ23-047	306.77		MOVE ESSER PYMT TO CORRECT ACCT PER DOE
			407,980.71	407,980.71	TOTAL DEBITS AND CREDITS

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

# PRELIMINARY

**REVENUES**

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

**EXPENDITURES**

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

Big Stone City School District #25-1  
2022-2023 Proposed Budget and Means of Finance  
**FINAL**

reference

**REVENUES**

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use	\$ 166,071.00	\$ 17,235.00			\$ 22,578.00	\$ 205,884.00
Ad Valorem Tax	\$ 512,115.00	\$ 185,500.00	\$ 138,900.00			\$ 836,515.00
Opt Out	\$ 250,000.00					\$ 250,000.00
Transfer In	\$ 83,250.00			\$ 7,218.00	\$ 16,650.00	\$ 107,118.00
Preschool					\$ 8,000.00	\$ 8,000.00
Little Lion's Learning Center					\$ 239,683.00	\$ 239,683.00
Out of School Time (OST)					\$ 36,783.00	\$ 36,783.00
All other local revenue	\$ 218,827.00		\$ 6,050.00	\$ 28,400.00	\$ -	\$ 253,277.00
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 1,230,263.00</b>	<b>\$ 202,735.00</b>	<b>\$ 144,950.00</b>	<b>\$ 35,618.00</b>	<b>\$ 323,694.00</b>	<b>\$ 1,937,260.00</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	\$ 58,396.00					\$ 58,396.00
State Apportionment	\$ 5,000.00					\$ 5,000.00
Bank Franchise	\$ 12,000.00					\$ 12,000.00
All other state revenue	\$ 8,000.00					\$ 8,000.00
<b>TOTAL STATE REVENUE</b>	<b>\$ 83,396.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,396.00</b>
Grants-in-Aid	\$ 175,860.00	\$ 50,000.00	\$ 22,258.00	\$ 74,000.00	\$ 14,000.00	\$ 336,118.00
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 175,860.00</b>	<b>\$ 50,000.00</b>	<b>\$ 22,258.00</b>	<b>\$ 74,000.00</b>	<b>\$ 14,000.00</b>	<b>\$ 336,118.00</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,493,619.00</b>	<b>\$ 252,735.00</b>	<b>\$ 167,208.00</b>	<b>\$ 109,618.00</b>	<b>\$ 337,694.00</b>	<b>\$ 2,360,874.00</b>

**EXPENDITURES**

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 401,032.00	\$ 47,625.00				\$ 448,657.00
Middle School Programs	\$ 217,519.00	\$ 47,625.00				\$ 265,144.00
English Language Learners	\$ 1,000.00					\$ 1,000.00
Preschool/Enterprise Fund 53	\$ 32,000.00				\$ 47,228.00	\$ 79,228.00
Little Lion's Learning Center/Fund 53					\$ 253,683.00	\$ 253,683.00
Out of School Time (OST)/Fund 53					\$ 36,783.00	\$ 36,783.00
Title I	\$ 45,624.00					\$ 45,624.00
Tuition	\$ 240,264.00					\$ 240,264.00
Tier II Behavioral Specialist - ESSER 2	\$ 55,293.00					\$ 55,293.00
MTSS	\$ 5,000.00					\$ 5,000.00
ESSER 3 Plan Expenses	\$ 63,961.00					\$ 63,961.00
Library	\$ 6,314.00					\$ 6,314.00
Technology	\$ 18,956.00	\$ 10,000.00				\$ 28,956.00
School Board	\$ 6,384.00					\$ 6,384.00
Administration & Offices	\$ 201,459.00					\$ 201,459.00
Food Service Program	\$ 7,218.00			\$ 109,618.00		\$ 116,836.00
Other Support Services	\$ 12,820.00					\$ 12,820.00
Operation & Maint.	\$ 141,278.00	\$ 147,485.00				\$ 288,763.00
Transportation	\$ 23,301.00					\$ 23,301.00
Extracurricular/Activities	\$ 14,196.00					\$ 14,196.00
Mild/Moderate Dis.			\$ 117,205.00			\$ 117,205.00
Psychological Serv.			\$ 1,500.00			\$ 1,500.00
Speech Services			\$ 45,503.00			\$ 45,503.00
Therapy Services			\$ 3,000.00			\$ 3,000.00
<b>TOTAL EXPENSES</b>	<b>\$ 1,493,619.00</b>	<b>\$ 252,735.00</b>	<b>\$ 167,208.00</b>	<b>\$ 109,618.00</b>	<b>\$ 337,694.00</b>	<b>\$ 2,360,874.00</b>

Approximate Cost of Publication \_\_\_\_\_



Big Stone City School District 25-1				BSCS Budget Worksheet #2 with prior year actuals				
06/15/2023 02:41 PM				Regular; Previous Year 1 06/2022; Processing Month 06/2023; Fund Number 10, 21, 22, 51, 53				
Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	YTD Activity	% of Budget		
10	GENERAL FUND							
10 1110	AD VALOREM TAXES	771,752.00	791,127.23	762,115.00	732,774.82	96.15		
10 1120	PRIOR YEARS' AD VALOREM TAXES	3,500.00	12,154.41	5,000.00	3,117.12	62.34		
10 1140	UTILITY TAX	16,000.00	13,091.78	14,000.00	0.00	0.00		
10 1190	PENALTIES AND INTEREST ON TAX	1,000.00	2,751.03	1,000.00	883.32	88.33		
10 1510	INTEREST EARNED	4,000.00	4,447.50	4,000.00	1,170.05	29.25		
10 1791	YEARBOOK SALES	100.00	120.00	100.00	185.00	185.00		
10 1910	RENTALS	100.00	978.00	100.00	1,025.00	1,025.00		
10 1973	MEIDCAID INDIRECT ADM SERVICES	800.00	1,790.04	800.00	1,549.55	193.69		
10 1990	OTHER	3,500.00	19,442.75	2,000.00	1,386.00	69.30		
10 2110	COUNTY APPORTIONMENT	4,000.00	4,026.94	4,000.00	3,452.00	86.30		
10 2200	REVENUE IN LIEU OF TAXES	100.00	86.25	100.00	0.00	0.00		
10 3111	STATE AID	70,200.00	116,738.00	58,396.00	48,629.00	83.27		
10 3112	STATE APPORTIONMENT	5,000.00	4,342.51	5,000.00	4,793.78	95.88		
10 3114	BANK FRANCHISE TAX	9,000.00	14,242.03	12,000.00	10,811.20	90.09		
10 3900	OTHER STATE REVENUE	0.00	0.00	0.00	230.00	0.00		
10 4200	REVENUE IN LIEU OF TAXES	0.00	0.00	0.00	60.73	0.00		
10 5110	OPERATING TRANSFERS IN OR RESERVE	169,199.00	78,750.00	249,320.31	83,250.00	0.00		
	USE							
10 4151 007	OTHER STATE REV. - FFVP	3,500.00	5,359.24	3,500.00	3,887.53	111.07		
10 1990 009	OTHER - ALUMINUM CAN RECYCLING	0.00	3,880.00	0.00	1,400.00	0.00		
10 1313 010	TUITION - ORTONVILLE	204,961.02	190,526.33	186,327.68	132,985.57	71.37		
10 1920 023	CONTRIBUTIONS AND DONATIONS - LIONPACK	2,500.00	1,500.00	2,500.00	1,000.00	40.00		
10 1990 024	OTHER - PTO - MAIN SCHOOL FUNDRAISING	2,000.00	2,654.84	2,000.00	4,572.00	228.60		
10 1990 098	OTHER - FIELD TRIPS	1,500.00	0.00	0.00	3,126.22	0.00		
10 1990 099	OTHER - SCHOOL PLAY/ARTIST	2,000.00	0.00	1,000.00	1,500.00	150.00		
10 4151 300	FEDERAL REAP G5	4,045.00	1,549.28	3,369.00	742.50	22.04		
10 4190 303	POOLED FEDERAL GRANTS - ESSER 2	65,894.00	54,542.00	55,293.00	32,517.00	58.81		
10 4191 304	ESSER 3 - CFDA 54.425U - LEARNING LOSS	73,429.37	49,546.00	63,961.01	0.00	0.00		
10 4191 306	ESSER 3 - CFDA 84.425U - GENERAL	0.00	18,725.00	0.00	40,815.00	0.00		
10 4158 500	TITLE I PART A (84.010)	34,880.00	40,805.00	29,737.00	22,614.00	76.05		
10 4159 501	TITLE II PART A REAP (84.367A)	7,362.00	8,244.00	10,000.00	7,701.00	77.01		
10 4153 504	TITLE IV REAP FLEX	10,000.00	3,517.00	10,000.00	1,851.00	18.51		
10 3125 703	MENTOR GRANT PROGRAM	7,850.75	9,759.55	8,000.00	0.00	0.00		
		1,478,173.14	1,454,696.71	1,493,619.00	1,148,029.39	71.29		
1111	ELEMENTARY PROGRAM							
10 1111 000 111	CERTIFIED STAFF SALARY	262,074.00	277,310.85	265,000.00	173,409.94	65.44		
10 1111 000 114	CLASSIFIED STAFF SALARY	5,460.00	5,017.50	23,625.00	24,223.12	102.53		
10 1111 000 120	SUBSTITUTES - ELEMENTARY	3,200.00	8,368.00	6,890.00	7,547.50	109.54		
10 1111 000 210	SOCIAL SECURITY	20,711.15	20,029.29	22,606.90	13,795.39	61.02		
10 1111 000 220	RETIREMENT	16,052.04	16,656.22	17,317.81	11,845.23	68.40		
10 1111 000 230	HEALTH INSURANCE	13,608.00	10,210.11	14,958.00	12,485.76	83.47		
10 1111 000 240	WORKMENS COMPENSATION	5,631.00	5,913.00	7,000.00	7,519.00	107.41		
10 1111 000 250	UNEMPLOYMENT INSURANCE	2,500.00	2,109.19	2,500.00	2,362.00	94.48		
10 1111 000 319	OTHER PROFESSIONAL SERVICES	1,000.00	1,087.25	1,300.00	685.10	52.70		
10 1111 000 334	TRAVEL	300.00	0.00	300.00	65.09	21.70		
10 1111 000 350	ADVERTISING	1,900.00	1,421.78	1,900.00	1,253.09	65.95		
10 1111 000 399	LYCEUMS	850.00	475.00	950.00	425.00	44.74		
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	8,000.00	6,634.44	7,000.00	7,000.48	100.01		
10 1111 300 541	EQUIPMENT - COMPUTERS; FED REAP G5	2,022.50	1,238.04	1,684.50	772.49	45.86		
10 1111 303 114	CLASSIFIED STAFF SALARY - ESSER#2	0.00	6,344.49	0.00	4,000.00	0.00		
	FUNDS							
10 1111 303 210	SOCIAL SECURITY - ESSER#2 FUNDS	0.00	486.10	0.00	306.00	0.00		

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Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	YTD Activity	% of Budget	
10 1111 303 220	RETIREMENT - ESSER#2 FUNDS	0.00	407.90	0.00	0.00	0.00	
10 1111 304 411	NON-TECHNOLOGY SUPPLIES - ESSER 3	0.00	0.00	0.00	0.00	0.00	
10 1111 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	3,653.00	0.00	0.00	0.00	
10 1111 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	21,080.01	0.00	
10 1111 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	498.00	0.00	1,612.62	0.00	
10 1111 501 111	CERTIFIED STAFF SALARY - TITLE II A - PD	7,362.00	1,152.00	800.00	1,035.00	129.38	
10 1111 501 210	SOCIAL SECURITY - TITLE II A - PD	0.00	118.47	100.00	74.74	74.74	
10 1111 501 220	RETIREMENT - TITLE II A - PD	0.00	69.12	100.00	57.78	57.78	
10 1111 501 319	OTHER PROF SERVICES - TITLE II A - PD	0.00	4,337.28	5,000.00	1,317.28	26.35	
10 1111 502 319	OTHER PROF SERVICES - TITLE II D - PROG	0.00	3,844.76	12,000.00	6,793.79	56.61	
10 1111 504 319	OTHER PROF SERVICES - TITLE IV	10,000.00	2,240.00	2,000.00	338.47	16.92	
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR PROGRAM	5,500.00	7,100.00	6,500.00	0.00	0.00	
10 1111 703 120	SUBSTITUTES - MENTOR PROGRAM	0.00	0.00	0.00	0.00	0.00	
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	420.75	573.79	500.00	0.00	0.00	
10 1111 703 220	RETIREMENT - MENTOR PROGRAM	330.00	0.00	0.00	0.00	0.00	
10 1111 703 230	HEALTH INSURANCE - MENTOR PROG	0.00	0.00	0.00	0.00	0.00	
10 1111 703 334	TRAVEL - MENTOR GRANT	1,600.00	2,085.76	1,000.00	1,720.83	172.08	
1111	ELEMENTARY PROGRAM	368,521.44	389,381.34	401,032.21	301,725.71	75.24	
1121	MIDDLE SCHOOL PROGRAM						
10 1121 000 111	CERTIFIED STAFF SALARY	142,868.00	103,198.52	163,500.00	139,332.74	85.22	
10 1121 000 112	INSTRUCTIONAL AIDES/PARA SALARY	5,460.00	13,941.75	0.00	0.00	0.00	
10 1121 000 120	SUBSTITUTES - MIDDLE SCHOOL	3,200.00	2,236.65	3,810.00	5,492.50	144.16	
10 1121 000 210	SOCIAL SECURITY	11,591.89	7,618.74	12,799.22	9,205.74	71.92	
10 1121 000 220	RETIREMENT	8,899.68	6,729.99	9,810.00	8,341.86	85.03	
10 1121 000 230	HEALTH INSURANCE	13,564.80	12,046.98	21,515.00	17,361.38	80.69	
10 1121 000 319	OTHER PROFESSIONAL SERVICES	1,000.00	528.25	1,300.00	323.25	24.87	
10 1121 000 334	TRAVEL	300.00	0.00	300.00	0.00	0.00	
10 1121 000 411	NON-TECHNOLOGY SUPPLIES	4,000.00	1,596.11	2,800.00	2,471.05	88.25	
10 1121 300 541	EQUIPMENT - COMPUTERS; FED REAP G5	2,022.50	311.24	1,684.50	48.08	2.85	
10 1121 304 411	NON-TECHNOLOGY SUPPLIES - ESSER 3	0.00	0.00	0.00	0.00	0.00	
10 1121 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	10,020.00	0.00	
10 1121 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	766.54	0.00	
1121	MIDDLE SCHOOL PROGRAM	192,906.87	148,208.23	217,518.72	193,363.14	88.89	
1251	CULTURALLY DIFFERENT (LEP, ESL, ELL)						
10 1251 000 114	CLASSIFIED STAFF SALARY - ELL	0.00	0.00	0.00	181.80	0.00	
10 1251 000 210	SOCIAL SECURITY - ELL	0.00	0.00	0.00	13.91	0.00	
10 1251 000 319	OTHER PROF SERVICES - ELL	0.00	0.00	500.00	1,637.26	327.45	
10 1251 000 411	NON-TECHNOLOGY SUPPLIES - ELL	0.00	0.00	500.00	215.33	43.07	
1251	CULTURALLY DIFFERENT (LEP, ESL, ELL)	0.00	0.00	1,000.00	2,048.30	204.83	
1273	TITLE 1						
10 1273 000 111	CERTIFIED STAFF SALARY	12,954.83	6,706.69	0.00	5,107.82	0.00	
10 1273 000 114	CLASSIFIED STAFF SALARY	8,000.00	6,105.66	15,000.00	10,760.25	71.74	
10 1273 000 210	SOCIAL SECURITY	1,523.04	3,505.94	3,044.62	2,400.23	78.84	
10 1273 000 220	RETIREMENT	1,192.29	3,189.80	2,387.94	84.57	3.54	
10 1273 000 230	HEALTH INSURANCE	22.80	24.75	22.80	3.12	13.68	
10 1273 000 319	PROF SERVICES	120.00	0.00	120.00	0.00	0.00	
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	250.00	110.52	250.00	279.90	111.96	
10 1273 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	1,592.00	0.00	0.00	0.00	
10 1273 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	1,960.02	0.00	
10 1273 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	217.00	0.00	149.94	0.00	

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Account Number		Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	YTD Activity	% of Budget
10 1273 500 111		CERTIFIED STAFF SALARY - TITLE I PART A	33,079.86	40,805.00	24,799.00	18,598.00	74.99
10 1273 500 210		SOCIAL SECURITY - TITLE I PART A	80.00	0.00	0.00	0.00	0.00
10 1273 500 220		RETIREMENT - TITLE I PART A	65.00	0.00	0.00	0.00	0.00
10 1273 500 230		HEALTH INSURANCE - TITLE I PART A	0.00	0.00	0.00	5,225.00	0.00
10 1273 500 411		NON-TECHNOLOGY SUPPLIES - TITLE I PART A	1,000.00	0.00	0.00	0.00	0.00
1273	TITLE 1		58,287.82	62,257.36	45,624.36	44,568.85	97.69
1293	CONTRACTS OUTSIDE STATE						
10 1293 000 372		TUITION-PAYMENT OUT OF STATE	700.00	1,080.00	700.00	0.00	0.00
10 1293 010 372		TUITION - ORTONVILLE	167,695.38	165,471.08	126,436.64	143,006.49	113.11
1293	CONTRACTS OUTSIDE STATE		168,395.38	166,551.08	127,136.64	143,006.49	112.48
1294	CONTRACTS-INSIDE STATE						
10 1294 014 371		TUITION - MILBANK	111,796.92	105,585.98	113,127.52	119,782.08	105.88
1294	CONTRACTS-INSIDE STATE		111,796.92	105,585.98	113,127.52	119,782.08	105.88
2113	SOCIAL WORK SERVICES						
10 2113 303 111		CERTIFIED STAFF SALARY - ESSER 2 TIER II	0.00	0.00	0.00	40,153.60	0.00
10 2113 303 210		SOCIAL SECURITY - ESSER 2 TIER II	0.00	0.00	0.00	2,858.02	0.00
10 2113 303 220		RETIREMENT - ESSER 2 TIER II	0.00	0.00	0.00	2,409.20	0.00
10 2113 303 230		HEALTH INSURANCE - ESSER 2 TIER II	0.00	0.00	0.00	8.10	0.00
10 2113 304 111		CERTIFIED STAFF SALARY - ESSER 3 - TIER II TEACHER & LIT COACH	45,456.89	23,502.39	48,638.87	0.00	0.00
10 2113 304 210		CERTIFIED STAFF SALARY - ESSER 3 - TIER II TEACHER & LIT COACH	3,477.45	1,677.42	3,720.87	0.00	0.00
10 2113 304 220		RETIREMENT - ESSER 3 - TIER II TEACHER & LIT COACH	2,727.41	1,363.68	2,918.33	0.00	0.00
10 2113 304 230		HEALTH INSURANCE - ESSER 3 - TIER II TEACHER & LIT COACH	15.00	5.55	15.00	0.00	0.00
10 2113 306 190		OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	4,010.00	0.00
10 2113 306 210		SOCIAL SECURITY - ESSER 3 GENERAL	0.00	0.00	0.00	306.77	0.00
2113	SOCIAL WORK SERVICES		51,676.75	26,549.04	55,293.07	49,745.69	89.97
2213	INST STAFF TRAINING (IN-SERV)						
10 2213 000 319		OTHER PROF SERVICES - STAFF MEETINGS	1,000.00	1,576.35	1,000.00	1,009.96	101.00
2213	INST STAFF TRAINING (IN-SERV)		1,000.00	1,576.35	1,000.00	1,009.96	101.00
2214	TITLE I PROFESSIONAL DEVELOPMENT SERVICE						
10 2214 151 111		CERTIFIED STAFF SALARY - MTSS FUNDS	2,000.00	1,314.00	2,000.00	1,242.00	62.10
10 2214 151 210		SOCIAL SECURITY - MTSS FUNDS	160.00	94.54	160.00	89.29	55.81
10 2214 151 220		RETIREMENT - MTSS FUNDS	120.00	78.84	120.00	74.52	62.10
10 2214 151 319		OTHER PROF SERVICES - MTSS FUNDS	1,200.00	135.49	1,200.00	8.46	0.71
10 2214 151 411		NON-TECHNOLOGY SUPPLIES - MTSS	1,520.00	1,175.84	1,520.00	1,953.56	128.52
2214	TITLE I PROFESSIONAL DEVELOPMENT SERVICE		5,000.00	2,798.71	5,000.00	3,367.83	67.36
2219	OTHER IMPROVEMENT OF INST						
10 2219 303 190		OTHER SALARIES - ESSER 2 RETENTION PAYMENT	57,979.00	41,801.26	0.00	0.00	0.00
10 2219 303 210		SOCIAL SECURITY - ESSER 2 RETENTION PAYMENT	4,435.39	3,005.76	0.00	0.00	0.00
10 2219 303 220		RETIREMENT - ESSER 2 RETENTION PAYMENT	3,479.61	2,496.49	0.00	0.00	0.00
10 2219 304 190		OTHER SALARIES - ESSER 3 LEARNING LOSS	6,510.00	9,229.50	0.00	0.00	0.00
10 2219 304 210		SOCIAL SECURITY - ESSER 3 LEARNING LOSS	498.02	682.55	0.00	0.00	0.00
10 2219 304 220		RETIREMENT - ESSER 3 LEARNING LOSS	390.60	347.22	0.00	0.00	0.00
10 2219 304 319		OTHER PROF SERVICES - ESSER 3 LEARNING LOSS	13,700.00	12,382.40	0.00	0.00	0.00



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10 2219 304 411	NON-TECHNOLOGY SUPPLIES - ESSER 3 LEARNING LOSS	654.00	358.41	0.00	0.00	0.00	
10 2219 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	6,653.10	63,961.13	0.00	0.00	
10 2219 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	203.35	0.00	0.00	0.00	
10 2219 306 220	RETIREMENT - ESSER 3 GENERAL	0.00	230.99	0.00	0.00	0.00	
2219	OTHER IMPROVEMENT OF INST	87,646.62	77,391.03	63,961.13	0.00	0.00	
2222	LIBRARY SERVICES						
10 2222 000 119	OTHER COMPENSATION - LIBRARY	4,160.00	4,160.00	4,500.00	3,795.55	84.35	
10 2222 000 210	SOCIAL SECURITY - LIBRARY	318.24	299.16	344.25	273.40	79.42	
10 2222 000 220	RETIREMENT - LIBRARY	249.60	249.60	270.00	222.60	82.44	
10 2222 000 230	HEALTH INSURANCE - LIBRARY	0.00	0.00	0.00	0.00	0.00	
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	1,200.00	1,593.40	1,200.00	1,328.42	110.70	
2222	LIBRARY SERVICES	5,927.84	6,302.16	6,314.25	5,619.97	89.00	
2227	TECHNOLOGY SERVICES						
10 2227 000 119	OTHER COMPENSATION	5,000.00	7,186.50	7,000.00	7,780.50	111.15	
10 2227 000 210	SOCIAL SECURITY	382.50	519.62	535.50	559.41	104.46	
10 2227 000 220	RETIREMENT	300.00	394.47	420.00	466.83	111.15	
10 2227 000 230	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	
10 2227 022 319	OTHER PROF SERVICES - OUTSOURCED TECH	11,000.00	8,034.15	11,000.00	3,995.00	36.32	
2227	TECHNOLOGY SERVICES	16,682.50	16,134.74	18,955.50	12,801.74	67.54	
2311	BOARD OF ED SERVICES						
10 2311 000 119	OTHER COMPENSATION	2,600.00	1,960.00	2,400.00	1,920.00	80.00	
10 2311 000 210	SOCIAL SECURITY	198.90	149.93	183.60	146.88	80.00	
10 2311 000 319	OTHER PROF SERVICES	500.00	0.00	500.00	457.50	91.50	
10 2311 000 411	NON-TECHNOLOGY SUPPLIES	600.00	16.98	600.00	187.73	31.29	
10 2311 000 640	DUES AND FEES	1,700.00	1,671.28	1,700.00	1,672.00	98.35	
2311	BOARD OF ED SERVICES	5,598.90	3,798.19	5,383.60	4,384.11	81.43	
2314	ELECTION SERVICE						
10 2314 000 319	PROFESSIONAL SERVICES - ELECTIONS	500.00	0.00	500.00	0.00	0.00	
2314	ELECTION SERVICE	500.00	0.00	500.00	0.00	0.00	
2315	LEGAL SERVICE						
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	453.64	500.00	820.53	164.11	
2315	LEGAL SERVICE	500.00	453.64	500.00	820.53	164.11	
2317	AUDIT SERVICE						
10 2317 000 319	PROFESSIONAL SERVICES - AUDIT	19,950.00	19,950.00	0.00	0.00	0.00	
2317	AUDIT SERVICE	19,950.00	19,950.00	0.00	0.00	0.00	
2410	PRINCIPAL'S OFFICE						
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	57,529.80	57,929.83	67,000.00	67,287.50	100.43	
10 2410 000 210	SOCIAL SECURITY	4,401.03	3,901.05	5,125.50	4,687.36	91.45	
10 2410 000 220	RETIREMENT	3,451.79	3,475.80	4,020.00	4,015.08	99.88	
10 2410 000 230	HEALTH INSURANCE	5,130.00	4,915.89	22.80	13.20	57.89	
10 2410 000 319	OTHER PROF SERVICES	100.00	0.00	100.00	183.25	183.25	
10 2410 000 334	TRAVEL	1,400.00	298.44	1,400.00	166.46	11.89	
10 2410 000 411	NON-TECHNOLOGY SUPPLIES	500.00	126.86	500.00	104.18	20.84	
10 2410 000 640	DUES AND FEES	650.00	481.00	650.00	125.00	19.23	
2410	PRINCIPAL'S OFFICE	73,162.62	71,128.87	78,818.30	76,582.03	97.16	
2490	OTHER SUPPORT SERVICES-SCH ADM						
10 2490 000 319	MEDICAID CLAIMING FEE	120.00	145.76	120.00	104.12	86.77	
10 2490 306 190	OTHER SALARIES - ADMIN ASSIST ESSER 3	0.00	0.00	0.00	1,860.00	0.00	
10 2490 306 210	SOCIAL SECURITY - ADMIN ASSIST ESSER 3	0.00	0.00	0.00	142.29	0.00	
2490	OTHER SUPPORT SERVICES-SCH ADM	120.00	145.76	120.00	2,106.41	1,755.34	
2529	BUSINESS OFFICE						

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10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR			68,350.12	68,350.14	71,100.00	71,790.27	100.97
10 2529 000 114	CLASSIFIED STAFF SALARY - ADMIN ASSIST			22,500.00	23,081.03	23,500.00	23,840.30	101.45
10 2529 000 119	OTHER COMPENSATION - ESSER PYMT			0.00	0.00	0.00	4,010.00	0.00
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE			300.00	335.50	300.00	826.50	275.50
10 2529 000 210	SOCIAL SECURITY			6,972.98	6,380.93	7,259.85	6,979.53	96.14
10 2529 000 220	RETIREMENT			9,051.01	8,725.85	11,076.00	10,576.14	95.49
10 2529 000 230	HEALTH INSURANCE			100.00	95.63	100.00	76.82	76.82
10 2529 000 319	PROFESSIONAL SERVICES			4,405.00	4,343.91	4,405.00	4,513.71	102.47
10 2529 000 334	TRAVEL			1,500.00	2,363.78	1,500.00	1,564.84	104.32
10 2529 000 411	NON-TECHNOLOGY SUPPLIES			2,200.00	2,315.76	2,400.00	2,167.24	90.30
10 2529 000 640	DUES AND FEES			1,000.00	1,067.00	1,000.00	1,141.00	114.10
10 2529 306 190	OTHER SALARIES - ESSER 3 GENERAL			0.00	0.00	0.00	0.00	0.00
10 2529 306 210	SOCIAL SECURITY - ESSER 3 GENERAL			0.00	0.00	0.00	0.00	0.00
2529	BUSINESS OFFICE			116,379.11	117,059.53	122,640.85	127,486.35	103.95
2549	OPERATION & MAINTENANCE OF PLANT							
10 2549 000 114	CLASSIFIED STAFF SALARY - CUSTODIAL			49,715.53	45,525.21	53,900.00	49,236.88	91.35
10 2549 000 120	SUBSTITUTES			200.00	0.00	200.00	0.00	0.00
10 2549 000 210	SOCIAL SECURITY			3,803.24	2,888.78	4,138.65	3,162.44	76.41
10 2549 000 220	RETIREMENT			2,982.93	2,731.54	3,234.00	2,954.16	91.35
10 2549 000 230	HEALTH INSURANCE			6,000.00	5,969.95	6,050.00	6,520.68	107.78
10 2549 000 315	REGISTRATION FEES			130.00	0.00	130.00	0.00	0.00
10 2549 000 323	REPAIRS & MAINTENANCE			12,000.00	7,020.74	10,000.00	8,823.09	88.23
10 2549 000 329	PROPERTY INSURANCE			22,078.00	22,078.00	27,325.00	27,157.97	99.39
10 2549 000 334	TRAVEL			100.00	0.00	100.00	0.00	0.00
10 2549 000 340	COMMUNICATION - TELEPHONE			2,500.00	2,289.14	2,500.00	2,030.64	81.23
10 2549 000 411	NON-TECHNOLOGY SUPPLIES			7,000.00	7,400.97	7,000.00	6,485.56	92.65
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY			11,000.00	15,590.44	11,000.00	15,466.58	140.61
10 2549 041 321	PUBLIC UTILITY SERVICE - WATER			3,700.00	2,541.87	3,700.00	3,544.21	95.79
10 2549 042 321	PUBLIC UTILITY SERVICE - HEAT			7,500.00	14,584.04	7,500.00	12,608.73	168.12
10 2549 043 321	PUBLIC UTILITY SERVICE - RECYCLING/GARBAGE			3,000.00	2,515.09	4,500.00	3,720.21	82.67
10 2549 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL			0.00	2,282.00	0.00	0.00	0.00
10 2549 306 190	OTHER SALARIES - ESSER 3 GENERAL			0.00	0.00	0.00	2,840.01	0.00
10 2549 306 210	SOCIAL SECURITY - ESSER 3 GENERAL			0.00	311.00	0.00	217.26	0.00
2549	OPERATION & MAINTENANCE OF PLANT			131,709.70	133,728.77	141,277.65	144,768.42	102.47
2552	VEHICLE OPERATION SERVICES							
10 2552 000 114	CLASSIFIED STAFF SALARY			14,311.00	13,436.80	15,400.00	13,411.65	87.09
10 2552 000 120	SUBSTITUTES - BUS DRIVER			300.00	162.00	300.00	560.00	186.67
10 2552 000 210	SOCIAL SECURITY - BUS DRIVER			1,094.79	1,040.30	1,201.05	1,059.65	88.23
10 2552 000 323	REPAIRS & MTNCE - VEHICLES			1,500.00	1,654.64	1,500.00	1,683.78	112.25
10 2552 000 411	NON-TECHNOLOGY SUPPLIES - VEHICLES			100.00	0.00	100.00	26.76	26.76
10 2552 000 413	MOTOR FUEL			3,400.00	5,642.18	3,400.00	5,914.60	173.96
10 2552 306 114	CLASSIFIED STAFF SALARY -ESSER 3 GENERAL			0.00	331.00	0.00	0.00	0.00
10 2552 306 190	OTHER SALARIES - ESSER 3 GENERAL			0.00	0.00	0.00	390.00	0.00
10 2552 306 210	SOCIAL SECURITY - ESSER 3 GENERAL			0.00	45.00	0.00	29.85	0.00
2552	VEHICLE OPERATION SERVICES			20,705.79	22,311.92	21,901.05	23,076.29	105.37
2555	CONTRACTED SERVICES							
10 2555 029 335	TRANSPORTATION-COMMON CARRIER - PRAIRIE			1,400.00	220.00	1,400.00	0.00	0.00
2555	CONTRACTED SERVICES			1,400.00	220.00	1,400.00	0.00	0.00
2562	FOOD SERVICE							
10 2562 007 461	FOOD PURCHASES - FFVP			3,500.00	5,155.03	3,500.00	4,749.91	135.71
2562	FOOD SERVICE			3,500.00	5,155.03	3,500.00	4,749.91	135.71
3600	WELFARE ACTIVITIES SERVICES							
10 3600 023 461	FOOD PURCHASES - LIONPACK PROGRAM			2,500.00	380.56	2,500.00	420.35	16.81
3600	WELFARE ACTIVITIES SERVICES			2,500.00	380.56	2,500.00	420.35	16.81

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4500	EARLY RETIREMENT PAYMENT							
10 4500 000 150	EARLY RETIREMENT PAYMENT	5,700.00	5,700.00	5,700.00	0.00	0.00		
4500	EARLY RETIREMENT PAYMENT	5,700.00	5,700.00	5,700.00	0.00	0.00		
6900	COMBINED ACTIVITIES							
10 6900 000 119	OTHER COMPENSATION	5,100.00	5,000.00	5,100.00	4,915.00	96.37		
10 6900 000 210	SOCIAL SECURITY	390.15	365.12	390.15	353.57	90.62		
10 6900 000 220	RETIREMENT	306.00	228.06	306.00	294.96	96.39		
10 6900 000 230	HEALTH INSURANCE	0.00	0.71	0.00	0.41	0.00		
10 6900 000 319	OTHER PROF SERVICES	700.00	380.00	700.00	280.00	40.00		
10 6900 000 334	TRAVEL - EXTRA CURRICULAR	100.00	0.00	100.00	0.00	0.00		
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	500.00	264.99	500.00	84.84	16.97		
10 6900 009 319	OTHER PROF SERVICES - ALUMINUM CANS	0.00	709.19	0.00	0.00	0.00		
10 6900 098 319	OTHER PROF SERV - MISC FIELD TRIPS	4,000.00	7,644.77	4,000.00	10,181.82	254.55		
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PLAY	3,100.00	1,036.50	3,100.00	2,064.64	66.60		
6900	COMBINED ACTIVITIES	14,196.15	15,629.34	14,196.15	18,175.24	128.03		
8110	OPERATING TRANSFERS OUT							
10 8110 000 690	TRANSFERS OUT	6,374.00	0.00	39,218.00	21,842.00	0.00		
8110	OPERATING TRANSFERS OUT	6,374.00	0.00	39,218.00	21,842.00	0.00		
10	GENERAL FUND	1,470,138.41	1,398,397.63	1,493,619.00	1,301,451.40	0.87		
21	CAPITAL OUTLAY FUND							
21 1110	AD VALOREM TAXES	175,000.00	181,791.84	185,000.00	168,271.43	90.96		
21 1120	PRIOR YEARS' AD VALOREM TAXES	400.00	2,187.21	400.00	696.61	174.15		
21 1190	PENALTIES AND INTEREST ON TAX	100.00	474.41	100.00	181.47	181.47		
21 1990	OTHER	0.00	1,795.00	0.00	0.00	0.00		
21 5110	OPERATING TRANSFERS IN OR RESERVE USE	2,853.00	0.00	17,235.00	0.00	0.00		
21 4191 306	ESSER 3 - CFDA 84.425U - GENERAL - HVAC	0.00	0.00	50,000.00	40,877.00	81.75		
		178,353.00	186,248.46	252,735.00	210,026.51	83.10		
1111	ELEMENTARY PROGRAM							
21 1111 000 411	NON-TECHNOLOGY SUPPLIES	0.00	0.00	0.00	1,641.52	0.00		
21 1111 000 421	PRINTED TEXTBOOKS	3,000.00	3,468.83	12,000.00	5,194.47	43.29		
21 1111 000 479	OTHER NON CONSUMABLE SUPPLIES	0.00	2,937.56	0.00	0.00	0.00		
21 1111 000 541	EQUIPMENT - COMPUTERS	5,000.00	4,347.00	5,000.00	0.00	0.00		
1111	ELEMENTARY PROGRAM	8,000.00	10,753.39	17,000.00	6,835.99	40.21		
1121	MIDDLE SCHOOL PROGRAM							
21 1121 000 541	EQUIPMENT - COMPUTERS	5,000.00	5,000.00	5,000.00	0.00	0.00		
1121	MIDDLE SCHOOL PROGRAM	5,000.00	5,000.00	5,000.00	0.00	0.00		
2535	CONSTRUCTION AND IMPROVEMENTS							
21 2535 306 549	OTHER EQUIPMENT - ESSER 3 - HVAC	0.00	0.00	50,000.00	44,467.01	88.93		
2535	CONSTRUCTION AND IMPROVEMENTS	0.00	0.00	50,000.00	44,467.01	88.93		
2549	OPERATION & MAINTENANCE OF PLANT							
21 2549 000 323	REPAIRS & MTNCE	76,603.00	73,665.65	12,400.00	41,022.04	330.82		
21 2549 000 549	OTHER EQUIPMENT	0.00	3,088.77	80,085.00	92,391.34	115.37		
21 2549 306 549	OTHER EQUIPMENT - ESSER 3 - HVAC	0.00	0.00	0.00	0.00	0.00		



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2549	OPERATION & MAINTENANCE OF PLANT			76,603.00	76,754.42	92,485.00	133,413.38	144.25
2562	FOOD SERVICE							
21 2562 000 549	OTHER EQUIPMENT			5,000.00	4,673.00	0.00	0.00	0.00
2562	FOOD SERVICE			5,000.00	4,673.00	0.00	0.00	0.00
3500	CARE & CUSTODY OF CHILDREN - LLLC							
21 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC			0.00	1,795.00	0.00	0.00	0.00
21 3500 000 520	BUILDINGS - LLLC BUILDING			0.00	0.00	0.00	0.00	0.00
3500	CARE & CUSTODY OF CHILDREN - LLLC			0.00	1,795.00	0.00	0.00	0.00
5000	DEBT SERVICE							
21 5000 000 611	REDEMPTION OF PRINCIPAL			1,950.00	1,675.08	1,950.00	1,522.80	78.09
21 5000 000 614	ISSUANCE COSTS			3,050.00	0.00	3,050.00	2,681.74	87.93
5000	DEBT SERVICE			5,000.00	1,675.08	5,000.00	4,204.54	84.09
8110	OPERATING TRANSFERS OUT							
21 8110 000 690	MISC OBJECTS			78,750.00	78,750.00	83,250.00	83,250.00	0.00
8110	OPERATING TRANSFERS OUT			78,750.00	78,750.00	83,250.00	83,250.00	0.00
21	CAPITAL OUTLAY FUND			356,706.00	365,649.35	505,470.00	272,170.92	78.93
22	SPECIAL EDUCATION FUND							
22 1110	AD VALOREM TAXES			138,000.00	145,280.95	138,500.00	140,902.83	101.73
22 1120	PRIOR YEARS' AD VALOREM TAXES			300.00	2,126.43	300.00	664.95	221.65
22 1190	PENALTIES AND INTEREST ON TAX			101.00	455.62	100.00	137.39	137.39
22 1973	MEDICAID INDIRECT ADM SERVICES			50.00	101.00	50.00	88.00	176.00
22 4175	IDEA PART B 611 (CFDA 84.027)			22,792.00	0.00	21,858.00	21,858.00	0.00
22 4186	IDEA PRESCHOOL 619 (CFDA 84.173)			400.00	0.00	400.00	0.00	0.00
RESERVE USE ANTICIPATED							31,380.87	
22 1313 010	ORTONVILLE SCHOOL TUITION			8,000.00	11,987.97	6,000.00	6,357.20	105.95
22 4191 306	ESSER 3 - CFDA 84.425U			0.00	0.00	0.00	6,437.00	0.00
				169,643.00	159,951.97	167,208.00	207,826.24	92.45
1221	MILD TO MODERATE DISABILITY							
22 1221 000 111	CERTIFIED STAFF SALARY			25,566.80	48,238.78	28,311.00	44,003.72	155.43
22 1221 000 112	INSTRUCTIONAL AIDES/PARA SALARY			17,000.00	12,459.45	17,000.00	15,452.19	90.90
22 1221 000 120	SUBSTITUTES			1,000.00	800.00	1,000.00	1,100.00	110.00
22 1221 000 210	SOCIAL SECURITY			5,067.27	4,297.93	4,641.79	4,178.87	90.03
22 1221 000 220	RETIREMENT			3,914.33	3,734.39	3,580.62	4,101.62	114.55
22 1221 000 230	HEALTH INSURANCE			100.00	31.82	100.00	28.10	28.10
22 1221 000 319	PROFESSIONAL SERVICES			1,900.00	215.00	1,900.00	315.00	16.58
22 1221 000 334	TRAVEL			200.00	0.00	200.00	311.98	155.99
22 1221 000 411	NON-TECHNOLOGY SUPPLIES			750.00	399.36	2,750.00	2,757.11	100.26
22 1221 000 640	DUES AND FEES			50.00	0.00	50.00	0.00	0.00
22 1221 010 372	TUITION-ORTONVILLE			15,000.00	6,456.17	15,000.00	37,643.55	250.96
22 1221 014 371	TUITION-MILBANK			30,000.00	24,613.00	20,000.00	39,353.00	196.77
22 1221 306 112	INSTRUCTIONAL AIDES/PARA SALARY - ESSER 3 GENERAL			0.00	1,592.00	0.00	0.00	0.00
22 1221 306 190	OTHER SALARIES - ESSER 3 GENERAL			0.00	0.00	0.00	5,870.00	0.00
22 1221 306 210	SOCIAL SECURITY - ESSER 3 GENERAL			0.00	217.00	0.00	449.06	0.00
22 1221 600 111	CERTIFIED STAFF SALARY - IDEA PART B 611			22,672.00	0.00	22,672.00	0.00	0.00
1221	MILD TO MODERATE DISABILITY			123,220.40	103,054.90	117,205.41	155,564.20	132.73
2149	OTHER PSYCHOLOGICAL SERVICES							
22 2149 000 319	PROFESSIONAL SERVICES - PSYCHOLOGICAL			1,500.00	2,750.00	1,500.00	2,580.00	172.00



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2149	OTHER PSYCHOLOGICAL SERVICES			1,500.00	2,750.00	1,500.00	2,580.00	172.00
2159	OTHER SPEECH PATHOLOGY & AUDIO							
22 2159 000 111	CERTIFIED STAFF SALARY - SPEECH			37,262.32	37,262.32	39,498.06	39,498.06	100.00
22 2159 000 210	SOCIAL SECURITY			2,850.57	28.80	3,021.45	17.46	0.58
22 2159 000 220	RETIREMENT			2,235.74	2,235.77	2,369.88	2,369.88	100.00
22 2159 000 230	HEALTH INSURANCE			0.00	12.10	13.20	13.20	100.00
22 2159 000 411	NON-TECHNOLOGY SUPPLIES			600.00	248.78	600.00	114.04	19.01
22 2159 306 190	OTHER SALARIES - ESSER 3 GENERAL			0.00	0.00	0.00	1,350.00	0.00
22 2159 306 210	SOCIAL SECURITY - ESSER 3 GENERAL			0.00	0.00	0.00	103.28	0.00
2159	OTHER SPEECH PATHOLOGY & AUDIO			42,948.63	39,787.77	45,502.59	43,465.92	95.52
2171	PHYSICAL THERAPY							
22 2171 000 319	OTHER PROF SERVICES - THERAPY			1,973.97	4,976.98	3,000.00	6,216.12	207.20
2171	PHYSICAL THERAPY			1,973.97	4,976.98	3,000.00	6,216.12	207.20
22	SPECIAL EDUCATION FUND			339,286.00	310,521.62	334,416.00	207,826.24	108.37
51	FOOD SERVICE FUND							
51 1610	SALES TO PUPILS			5,000.00	4,922.65	22,000.00	21,538.75	97.90
51 1620	SALES TO ADULTS			4,000.00	5,442.35	3,500.00	5,171.80	147.77
51 1670	LOCAL DONATIONS			0.00	2.40	0.00	0.00	0.00
51 1990	OTHER			2,000.00	2,030.63	1,000.00	1,625.84	162.58
51 3810	CASH REIMBURSEMENT - STATE			0.00	151.81	0.00	0.00	0.00
51 4810	FEDERAL REIMBURSEMENT			0.00	1,719.40	0.00	0.00	0.00
51 4820	DONATED FOOD			0.00	4,363.25	0.00	0.00	0.00
51 5110	OPERATING TRANSFERS IN			359.18	0.00	7,218.00	0.00	0.00
51 5170	CAPITAL CONTRIBUTIONS			0.00	4,673.00	0.00	0.00	0.00
anticipate \$13113 for CANS equipment grant reimbursement							13,113.00	
51 4810 006	FEDERAL REIMBURSEMENT - F&R			78,000.00	63,970.70	54,000.00	25,535.84	47.29
	LUNCH PROG							
51 1610 008	SALES TO PUPILS - MILK SALES			1,500.00	1,136.50	1,500.00	0.00	0.00
51 4810 064	FEDERAL REIMBURSEMENT - SUPPLY			0.00	468.09	0.00	3,517.16	0.00
	CHAIN FUNDING							
51 4810 065	FEDERAL REIMBURSEMENT - 2023FY			0.00	0.00	0.00	3,500.00	0.00
	FARM TO SCHOOL GRANT							
51 1620 102	SALES TO ADULTS - SFSP			750.00	230.01	400.00	130.00	32.50
51 1990 102	OTHER - SFSP			0.00	3,000.00	0.00	0.00	0.00
51 4810 102	FEDERAL REIMBURSEMENT - SFSP			15,000.00	19,687.80	20,000.00	5,036.60	25.18
51 4191 306	ESSER 3 - CFDA 84.425U			0.00	0.00	0.00	1,019.00	0.00
				106,609.18	111,798.59	109,618.00	80,187.99	61.19
2562	FOOD SERVICE							
51 2562 000 114	CLASSIFIED STAFF SALARY			38,889.00	38,919.99	42,000.00	32,287.35	76.87
51 2562 000 120	SUBSTITUTES			800.00	1,135.75	800.00	2,448.00	306.00
51 2562 000 210	SOCIAL SECURITY			3,036.21	2,388.80	3,275.00	2,124.49	64.87
51 2562 000 220	RETIREMENT			2,333.34	2,338.64	2,520.00	1,924.80	76.38
51 2562 000 230	HEALTH INSURANCE			6,000.00	6,021.94	6,000.00	5,524.20	92.07
51 2562 000 315	REGISTRATION FEES - FOOD SERVICE			125.00	0.00	125.00	0.00	0.00
51 2562 000 319	PROFESSIONAL SERVICES			2,400.00	2,397.46	2,400.00	2,874.24	119.76
51 2562 000 334	TRAVEL			200.00	0.00	200.00	69.30	34.65
51 2562 000 411	NON-TECHNOLOGY SUPPLIES			4,000.00	1,671.98	3,500.00	1,734.33	49.55
51 2562 000 461	FOOD PURCHASES - LUNCH			33,728.88	28,248.21	30,000.00	18,391.15	61.30
51 2562 000 462	COMMODITIES			2,000.00	804.50	2,000.00	1,093.35	54.67
51 2562 000 549	OTHER EQUIPMENT			0.00	0.00	0.00	0.00	0.00
51 2562 000 640	DUES AND FEES - MEMBERSHIP			250.00	65.00	100.00	65.00	65.00
51 2562 000 910	DEPRECIATION - LOCAL FUNDS			0.00	4,638.00	0.00	0.00	0.00
51 2562 064 461	FOOD PURCHASES - SUPPLY CHAIN			0.00	468.09	0.00	5,476.94	0.00
	FUNDING							



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51 2562 065 411	NON-TECHNOLOGY SUPPLIES - 2023FY FARM TO SCHOOL GRANT	0.00	0.00	0.00	3,569.06	0.00	
51 2562 066 549	OTHER EQUIPMENT - 2023FY CANS EQUIPMENT GRANT	0.00	0.00	0.00	13,775.76	0.00	
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	9,500.00	11,615.31	12,000.00	6,146.18	51.22	
51 2562 102 210	SOCIAL SECURITY - SFSP	726.75	810.16	918.00	439.32	47.86	
51 2562 102 220	RETIREMENT - SFSP	570.00	696.94	720.00	365.31	50.74	
51 2562 102 230	HEALTH INSURANCE - SFSP	0.00	3.83	10.00	0.00	0.00	
51 2562 102 350	ADVERTISING - SFSP	50.00	0.00	50.00	0.00	0.00	
51 2562 102 461	FOOD PURCHASES - SFSP	2,000.00	3,947.64	3,000.00	663.87	22.13	
51 2562 306 114	CLASSIFIED STAFF SALARY - ESSER 3 GENERAL	0.00	1,592.00	0.00	0.00	0.00	
51 2562 306 190	OTHER SALARIES - ESSER 3 GENERAL	0.00	0.00	0.00	2,840.01	0.00	
51 2562 306 210	SOCIAL SECURITY - ESSER 3 GENERAL	0.00	217.00	0.00	217.26	0.00	
2562	FOOD SERVICE	106,609.18	107,981.24	109,618.00	102,029.92	93.08	
53	PRESCHOOL/OST/LITTLE LIONS FUND						
53 1340	PRESCHOOL TUITION	9,000.00	9,115.00	7,800.00	6,705.00	85.96	
53 1981	DAY CARE CENTER SERVICES	200,800.00	176,664.65	212,000.00	170,808.77	80.57	
53 1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	36,300.00	24,583.81	36,600.00	27,582.10	75.36	
53 1990	OTHER	7,000.00	12,390.41	0.00	23.00	0.00	
53 5110	OPERATING TRANSFERS IN	0.00	0.00	51,094.00	0.00	0.00	
53 5170	CAPITAL CONTRIBUTIONS	0.00	292,052.00	0.00	0.00	0.00	
53 1990 024	OTHER - FUNDRAISING	0.00	9,812.00	0.00	0.00	0.00	
53 4810 035	FEDERAL REIMBURSEMENT - CACFP	14,000.00	17,949.39	14,000.00	13,735.68	98.11	
53 4155 061	OUT OF SCHOOL TIME GRANT - CFDA	0.00	7,873.44	0.00	0.00	0.00	
	93.575						
53 1990 062	OTHER - LLLC NEW BUILDING PROJECT	0.00	31,905.87	0.00	8,500.00	0.00	
53 1990 063	OTHER - 2022FY SAPUTO PLAYGROUND GRANT	0.00	28,000.00	0.00	0.00	0.00	
53 1990 070	OTHER - PRESCHOOL	0.00	0.00	200.00	2,640.00	1,320.00	
53 1990 071	OTHER - LLLC	0.00	0.00	12,000.00	1,036.00	8.63	
53 1990 072	OTHER - OST	0.00	0.00	4,000.00	2,522.35	63.06	
53 4151 305	OTHER STATE REV. - CRSSA GRANT FUNDING	47,760.71	76,800.00	0.00	0.00	0.00	
53 4151 307	OTHER STATE REV. - ARPA CHILD CARE STABILIZATION GRANT (SA-C0625)	0.00	111,561.00	0.00	79,966.26	0.00	
		314,860.71	798,707.57	337,694.00	313,519.16	92.84	
1141	PRESCHOOL						
53 1141 000 111	CERTIFIED STAFF SALARY	4,213.37	4,213.37	0.00	0.00	0.00	
53 1141 000 112	INSTRUCTIONAL AIDES/PARA SALARY	34,970.00	32,878.56	39,685.00	34,366.45	86.60	
53 1141 000 120	SUBSTITUTES	1,000.00	765.00	1,000.00	220.00	22.00	
53 1141 000 210	SOCIAL SECURITY	3,074.03	2,689.22	3,112.40	2,397.48	77.03	
53 1141 000 220	RETIREMENT	2,351.00	2,233.68	2,381.10	2,055.70	86.33	
53 1141 000 230	HEALTH INSURANCE	50.00	20.56	50.00	15.40	30.80	
53 1141 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	1,219.07	1,000.00	754.50	75.45	
1141	PRESCHOOL	46,658.40	44,019.46	47,228.50	39,809.53	84.29	
3500	CARE & CUSTODY OF CHILDREN - LLLC						
53 3500 000 111	CERTIFIED STAFF SALARY - LLLC	42,450.00	45,205.95	0.00	153.06	0.00	
53 3500 000 119	OTHER COMPENSATION - LLLC	124,698.00	122,437.45	194,000.00	170,942.45	88.11	
53 3500 000 120	SUBSTITUTES - LLLC	4,000.00	4,596.25	4,000.00	3,604.25	90.11	
53 3500 000 210	SOCIAL SECURITY - LLLC	13,092.82	12,278.88	15,147.00	12,131.14	80.09	
53 3500 000 220	RETIREMENT - LLLC	10,028.88	7,898.74	11,640.00	8,541.44	73.38	

Big Stone City School District 25-1				BSCS Budget Worksheet #2 with prior year actuals			
06/15/2023 02:41 PM				Regular; Previous Year 1 06/2022; Processing Month 06/2023; Fund Number 10, 21, 22, 51, 53			
Account Number	Account Description	Previous Year's Budget	Previous Year's Actual	Current Year's Budget	YTD Activity	% of Budget	
53 3500 000 230	HEALTH INSURANCE - LLLC	86.40	46.60	85.40	50.60	59.25	
53 3500 000 319	OTHER PROF SERVICES - LLLC	6,110.00	7,913.83	6,810.00	6,963.53	102.25	
53 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	3,500.00	7,370.50	5,000.00	3,159.30	63.19	
53 3500 000 520	BUILDINGS	0.00	0.00	0.00	0.00	0.00	
53 3500 000 910	DEPRECIATION-LOCAL FUNDS	0.00	4,868.00	0.00	0.00	0.00	
53 3500 024 411	NON-TECHNOLOGY SUPPLIES - FUNDRAISERS	0.00	3,954.47	3,000.00	0.00	0.00	
53 3500 035 461	FOOD PURCHASES - CACFP	14,000.00	19,058.92	14,000.00	14,278.55	101.99	
53 3500 061 411	NON-TECHNOLOGY SUPPLIES - IF GRANT	0.00	4,024.39	0.00	0.00	0.00	
53 3500 063 411	NON-TECHNOLOGY SUPPLIES - 2022FY SAPUTO GRANT	0.00	28,061.36	0.00	0.00	0.00	
53 3500 305 190	OTHER SALARIES - CRRSA FUNDING	9,695.00	9,693.50	0.00	0.00	0.00	
53 3500 305 210	SOCIAL SECURITY - CRSSA FUNDING	741.67	712.95	0.00	0.00	0.00	
53 3500 305 220	RETIREMENT - CRRSA FUNDING	581.70	374.16	0.00	0.00	0.00	
3500	CARE & CUSTODY OF CHILDREN - LLLC	228,984.47	278,495.95	253,682.40	219,824.32	86.65	
3510	OST - OUTSIDE OF SCHOOL TIME						
53 3510 000 111	CERTIFIED STAFF SALARY - OST	9,882.35	9,852.23	0.00	0.00	0.00	
53 3510 000 119	OTHER COMPENSATION - OST	21,921.00	16,973.39	28,341.00	23,193.25	81.84	
53 3510 000 120	SUBSTITUTES - OST	700.00	662.00	700.00	1,497.00	213.86	
53 3510 000 210	SOCIAL SECURITY - OST	2,486.51	1,975.27	2,221.64	1,809.00	81.43	
53 3510 000 220	RETIREMENT - OST	1,907.98	1,270.61	1,700.46	827.02	48.64	
53 3510 000 230	HEALTH INSURANCE - OST	20.00	4.41	20.00	0.00	0.00	
53 3510 000 319	OTHER PROF SERVICES - OST	1,500.00	2,192.21	3,000.00	1,158.00	38.60	
53 3510 000 334	TRAVEL - OST	200.00	106.16	200.00	0.00	0.00	
53 3510 000 411	NON-TECHNOLOGY SUPPLIES - OST	600.00	1,833.38	600.00	993.80	165.63	
53 3510 061 411	NON-TECHNOLOGY SUPPLIES - IF GRANT	0.00	4,002.17	0.00	0.00	0.00	
3510	OST - OUTSIDE OF SCHOOL TIME	39,217.84	38,871.83	36,783.10	29,478.07	80.14	

## 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 May 15, 2023 @ 6:00 PM with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Meeting called to order by school board president Hillary Henrich at 6:02 PM

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

The Pledge of Allegiance was recited.

Motion by Westermeyer, seconded by Christensen, to approve the proposed agenda. 4 votes yes. Motion Carried.

Community Input Session: none

### Communication Items

- School Board Communication: none
- Principal Report: schedules and events throughout the end of the school year; next month, June, presentation on MTSS data, school testing results.
- Learning Center Director Report: quarterly reporting review for ending April 2023
- CEO/Business Manager Report: the following reports were presented; Revenue/Expenditure Summary Report, BSCS Board Report – Detail, Bills and BMO PCard, Payroll Register – Unitemized Report, Balance Sheet, Check Reconciliation Report, and Manual Journal Entry Board Report. Other items discussed; 2023-2024 Preliminary Proposed Budget per SDCL 13-11-2, 2022-2023 Budget to Actual Reporting and old gym rubber roof damage from high winds at the beginning of May 2023.

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLC FUND
April 1, 2023	\$39,333.06	\$117,298.89	\$110,611.59	(\$13,123.14)	\$152,206.62
TOTAL RECEIPTS	\$48,023.04	\$10,739.10	\$10,806.14	\$4,302.07	\$21,493.17
TOTAL DISBURSEMENTS	(\$128,654.99)	(\$587.74)	(\$23,371.08)	(\$8,346.54)	(\$25,055.97)
April 30, 2023	(\$41,298.89)	\$127,650.25	\$98,046.65	(\$17,167.61)	\$148,643.82

Certificate of Deposit – \$234,115.62

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$10,418.45

Student Council (Fund 72) – \$1,925.86

The following bills were approved:

**GENERAL FUND:** BMO MASTERCARD,(PCARD),3,299.41 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),586.85 CITY OF BIG STONE CITY, (UTILITIES),2,012.07 FOLK, CHRISTOPHER ,(REIMBURSEMENT),97.74 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),42.60 GRANT COUNTY REVIEW,(ADVERTISING),127.59 HUBER, JANELLE ,(REIMBURSEMENT),112.50 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),1,327.95 ROE, KRISTIN ,(REIMBURSEMENT),413.83 RONGLIEN EXCAVATING INC,(MAINTENANCE),187.50 US FOODS,(FOOD PURCHASES, CUSTODIAL),57.76

**CAPITAL OUTLAY FUND:** BMO MASTERCARD,(PCARD),478.86 NOBLE ROOFING & EXTERIORS INC.,(ROOF & EXTERIOR),3,323.25

**SPECIAL EDUCATION FUND:** BIG STONE THERAPIES INC,(THERAPY),653.25 BMO MASTERCARD,(PCARD),100.00 TRENHAILE, JAY ,(PSYCHOLOGICAL SERVICES),430.00

**FOOD SERVICE FUND:** BMO MASTERCARD,(PCARD),945.72 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),532.12 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),2,188.31 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),269.87 ORTONVILLE PLUMBING & HEATING,(MAINTENANCE & SUPPLIES),433.84

**PRESCHOOL/LEARNING CENTER/OST FUND:** SNA DEPOSITORY,(CERT FEE),65.00 US FOODS,(FOOD PURCHASES, CUSTODIAL),1,524.26 BMO MASTERCARD,(PCARD),1,426.41 CITY OF BIG STONE CITY, (UTILITIES),308.73 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),62.92 RONGLIEN EXCAVATING INC,(MAINTENANCE),187.50 US FOODS,(FOOD PURCHASES, CUSTODIAL),515.95

**Action Items**

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

- Approval of minutes from previous school board meeting(s); April 18, 2023 meeting minutes
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest, if applicable
- Approval of the certified negotiated agreement for 2023-2024 and 2024-2025 school years
- Approval of the classified negotiated agreement for 2023-2024 and 2024-2025 school years
- Approval of the certified contracts for the 2023-2024 school year
- Approval of the classified letters of assignment for the 2023-2024 school year
- Approval of the reassignment for Jennifer Cronen in teaching assignment for the 2023-2024 school year
- Approval of the reassignment for Dorla Jacobson in teaching assignment for the 2023-2024 school year
- Approval of the principal contract for Janelle Huber for 2023-2024 and 2024-2025 school years
- Approval of the CEO/business manager contract for Christopher Folk for 2023-2024 and 2024-2025 school years
- Approval of the annual election information per SDCL 13-7-30. There was no school board election conducted because there was neither a contested vacancy on the school board nor any questions submitted to the voters.

- Approval of the resignation of Ruth Trautner as assistant preschool teacher and OST director. We wish her the best in her future endeavors!
- Approval of the move to the next educational column in the negotiated agreement hiring guide as Jennifer Cronen has procured 15 additional educational college credits.

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

There were discussions on the following items:

- The procurement process is underway for the food service dept. Also included in custodial supplies.
- First reading of Policy JFCL – Student Registered Sex Offenders – Senate Bill 168 from this past legislative session 2023 made some changes to a state law, which, in turn, makes changes necessary for our school policy.
- Two year reorganization
- Next school board meeting(s): June 19, 2023 (regular meeting) at 6:00pm in the board room/CEO office.

Motion by Chrzanowski, seconded by Westermeyer, to adjourn the meeting at 7:03 PM. 4 votes yes.

Motion Carried.

/S/ \_\_\_\_\_  
President

/S/ \_\_\_\_\_  
Business Manager

\_\_\_\_\_  
Approximate Cost of Publication

*Recommended*

### **STUDENT REGISTERED SEX OFFENDERS**

The District is committed to the safety of students, employees and other persons on school property. In order to effect this commitment, the following policy is adopted.

If a student enrolled in the District is registered as a sex offender under SDCL 22-24B-2, the student, if age 18 or older, or the parent(s)/guardian(s) of a student age 17 or younger, shall inform the Superintendent/CEO or Building Principal of the student being registered as a sex offender. The Superintendent/CEO or designee will arrange a meeting for the student to include the student, the student's parent(s) or guardian(s) if the student is age 17 or younger, school resource officer, District administrators and guidance counselors, to determine the student's background, conditions of parole, the safety risk posed by the student, and any other relevant factors affecting the student and the safety of other District students. The student's parole or probation/court services officer will be invited to attend the meeting. If the student is age 18 or older, the student may invite, but is not required to invite, the student's parent(s)/guardian(s).

Students who are registered sex offenders shall not be denied the opportunity to receive a free education from the school district solely on the basis of being a registered sex offender. The school district may consider a student's status as a registered sex offender in determining the student's educational placement and program. The Superintendent/CEO or designee may establish restrictions for the student registered sex offender, which may include, but is not limited to, the following:

No attendance at a building where there are daycare centers or younger students, and/or which are located near a private daycare, and/or buildings attended by the offender's adjudicated victim or a victim's sibling, and/or any other location that would violate the offender's parole or probation conditions; and/or

A behavior contract with school officials, signed by the student if at least age 18 or by the student and parent(s)/guardian(s) if the student is age 17 or younger, which may include a prohibition on leaving campus during the school day; and/or

Require periodic meetings with the school counselor and/or school resource officer; and/or

Attendance in an alternative educational program or instruction through remote or distance learning.

If a student subject to this policy is a student with disabilities and/or who is eligible for special education and related services, the student's educational services placement and program will be provided in accordance with federal and state law.

Under no circumstances is any student registered sex offender permitted to loiter on District property in violation of SDCL 22-24B-22(2) and 24.

If the student registered sex offender violates any of the restrictions or conditions established by the District under this policy, or otherwise poses a risk to any student in the opinion of the Superintendent/CEO or designee, the Superintendent/CEO or designee may

take immediate action to address the situation for the safety of other students or District employees.

The student, if at least age 18, or the parent(s)/guardian(s) of a student age 17 or younger, may appeal the placement and program provided to the student pursuant to this policy. If the placement and program was determined by the Superintendent/CEO's designee, the appeal shall be to the Superintendent/CEO. A decision by the Superintendent/CEO may be appealed to the School Board. A written appeal must be submitted within ten (10) school days of the designee's or Superintendent's decision.

**Legal References:**

SD Constitution Article 8 §1  
SDCL 13-27-1  
SDCL 22-24B

Responsibility for school attendance  
Sex offender registry

1<sup>st</sup> Reading-~~April~~<sup>May</sup> 2023  
2<sup>nd</sup> Reading-  
Date Adopted-  
Last Revised-





**STUDENT REGISTERED SEX OFFENDERS**

The District is committed to the safety of students, employees and other persons on school property. In order to effect this commitment, the following policy provisions are adopted:

**STUDENT (REGISTERED) SEX OFFENDERS ON SCHOOL PROPERTY**

A student who is enrolled in the school system and is a registered sex offender, is forbidden (1) to be present on any property owned or operated by the District, including school buildings, athletic fields or facilities, parking lots, buses, vehicles or other property, and (2) to attend school-sponsored or school-related activities, except to the extent the student is permitted to be on school property to receive educational services.

A student required to be a registered sex offender, who is receiving educational services on school property must comply with the requirements to be supervised by school personnel at all times.

**EDUCATIONAL SERVICES FOR STUDENT (REGISTERED) SEX OFFENDERS**

1. If permitted by the Board, a student, subject to the previous section, may be present on school property subject to any conditions and restrictions imposed by the Board.
2. The Board will hold a hearing to determine whether to expel or provide the student with educational services.
3. Prior to expelling a student, the Board will consider whether there is an alternative program offered by the District that may provide educational services to the student.
4. If the Board determines that the student will be provided educational services on school property, the student must be under the supervision of school personnel at all times.
5. If a student subject to this policy violates the conditions and restrictions placed upon the student by the Board, school administrators and the Board will follow established student discipline procedures and impose an appropriate disciplinary measure, up to and including expulsion.
6. If a student subject to this policy is one with disabilities, educational services will be provided in accordance with federal and state law.

**Legal References:**

SD Constitution Article 8 §1 Uniform system of free public schools  
SDCL 13-27-1 Responsibility for school attendance  
SDCL 22-24B Sex offender registry

1<sup>st</sup> Reading-6/21/2016  
2<sup>nd</sup> Reading-7/19/2016  
Date Adopted-7/19/2016  
Last Revised-