

BIG STONE CITY SCHOOL DISTRICT 25-1

“Educating all students for a lifetime of success!”

SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

September 18, 2023 at 6:00 PM

Location: School boardroom/CEO office

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

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Others in attendance (list): _____

1. **Call to order in Board Room and Establish Quorum.** Time: _____
2. **Roll Call** ____Henrich ____Westermeyer ____VanLith ____Christensen____Chrzanowski
3. **Pledge of Allegiance**
4. **Community Input Session (5-minute maximum)**
 - a. Review of the Fall 2023 Safe Return to School Plan and the ARP ESSER School District Plan per requirements for DOE (Dept of Education) GMS (Grants Management System)
 1. No changes have been made to this plan
 2. Motion: _____ MC:____ (____-____)
5. **Communication Items**
 - a. Board Communication
 1. Congratulations to Sue Westermeyer for a Distinguished Service Award from ASBSD, which honors school board members for reaching milestone years in service on their local school boards. Sue has completed her sixth year on the Big Stone City School District School Board.
 2. Appointment of a board member to the ASBSD’s Delegate Assembly (previous year Amy VanLith)
 - a. **Motion:** _____ **MC:**____ (____-____)
 - b. Principal Report – Beginning of school year assessments in DIBELS, CBM, and IXL. School events: guest speaker for 7th and 8th grade math and nurse screenings. Next month state assessment data and presentation.
 - c. Learning Center Director Report
 - d. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions.
 1. Revenue/Expenditure Summary Reports
 2. BSCS Board Report – Detail, Bills and BMO Pcard

- a. Some invoices to highlight; many requisition items still being purchased and student curriculum software for the school year; reimbursement for multiple staff members for mileage to professional development opportunities; and reimbursement to a family as they are no longer attending BSCS. 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. Accreditation Review on Oct 19; files to be uploaded to launchpad site by Oct 5
- 8. SPED Accountability Review on Nov 7
- 9. 2 year audit scheduled for the week of Nov 13. Engagement letter item on consent agenda below.

6. Consent Agenda Action Item(s) Motion: _____ MC: __ (____-____)

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard. The administration recommends all items included on the consent agenda below.
 - 1. Approval and/or corrections of the minutes from previous meeting(s); August 21, 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 the 2023-2024 Milbank School Tuition Agreement
 - a. This is our yearly agreement with Milbank School for our district students who are in grades 9-12.
 - 6. Approval of the 2023-2024 Milbank School Tuition Agreement #2 (one student)
 - a. This is our yearly agreement with Milbank School for our district students who are in grades 9-12.
 - 7. Approval of Tyawna Buntje as Little Lions’ Learning Center Educational Assistant
 - 8. Approval of Reese Cronen as Little Lions’ Learning Center Educational Assistant
 - 9. Approval of the engagement letter from EideBailly to perform our 2-year audit for fiscal years ending June 30 2022 and 2023.
 - a. Engagement letter is available for viewing at the meeting.
 - 10. Approval of the 2023-2024 Bonanza Contract
 - a. A non-profit organization that promotes environmental education through the Minnesota Dept of Natural Resources. Multiple grade participation each year.
 - 11. Approval of the surplus property
 - a. Frindle books, part of the old Journey’s curriculum (5th gr) surplus years ago. Passed useful life; 9 quantity.
 - 12. Approval of the Continuous School Improvement Plan
 - a. This document encompasses our overall plan for the district. It has frequent reviews, discussions, updates, and approval by the school board. The administration has updated the plan to the best of our ability and with the most current data.

13. Approval of the Title I Coordination/Transition Plan

- a. This document provides assistance for the transition of preschool-aged children into kindergarten while listing other items such as, parent involvement in transition and education, evaluation, and professional development.

7. Action Item(s)

a. Approval of the 2023-2024 Proposed Budget and Means of Finance

- 1. Proposed budget attached to the school board agenda. The administration recommends approval as presented.
- 2. Changes that have been made from the preliminary budget this summer include, but not limited to:
 - a. General fund state aid calculator SAFE count is based on 75.
 - b. Adding in all ESSER 3 and 2 revenues and expenditures in general, special education and food service funds
 - c. Decrease overall revenue and expenditures for the LLLC
- 3. **Motion:** _____ **MC:**___ (____-____)

b. Approval of the 2023-2024 Levy Request

- 1. Per the Proposed Budget and Means of Finance above, these are the levies the district will request to properly balance the budget. The request will be submitted to the county auditors before October 1, pursuant to SDCL 13-11-2 and 13-11-3. The administration recommends approval as presented.
- 2. **Motion:** _____ **MC:**___ (____-____)

c. Approval of the submission of the 2023FY Annual Financial Report pursuant to SDCL 13-8-47

- 1. The annual financial report was due by August 31, 2023 and was submitted and deemed complete by DOE on 8/18 and 8/21/2023.
- 2. **Motion:** _____ **MC:**___ (____-____)

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

- a. Two-year reorganization – ongoing
- b. Next school board meeting(s): based on reorg meeting, third Monday of the month, October 16, 2023 (regular meeting) at 6:00pm in the school boardroom/CEO office

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

Fall 2023 Safe Return to School Plan



The Big Stone City School District will return to normal operations while keeping up-to-date with CDC and/or South Dakota Department of Health (SDDOH) guidelines. We know that we will not completely prevent COVID in our school this year but will do our best, if the case arises, to limit COVID's spread/impact in our school population. The health and safety of our students and staff are one of our highest priorities all while providing an in-person learning experience throughout the school year.

We do not currently have parents or students who speak an alternative language than English and/or individuals with disabilities for the sake of understanding our school plan. If the situation should arise, we will accommodate those parents, students or patrons.

Flexibility, once again, is key to responding to COVID, but we must maintain a practical risk mitigation approach that responds to the cases in our school.

Some key areas that our school will focus on is:

Classrooms

- The school has been modified to allow for physical distancing at this time. There are assigned seating in classrooms and social distancing is encouraged when able.

Cleaning

- Keeping our more frequent custodial sanitization schedule.
- Use of current sanitation solution on desks and frequently touched surfaces.
- Hand sanitizer and disinfectant wipes will be used when handwashing is not accessible.

Maintaining Health and Hygiene

- Universal and correct wearing of masks are encouraged.
- Encouraging best personal hygiene practices
 - Hand washing for 20 seconds while reciting the alphabet
 - Coughing/sneezing into your elbow and avoiding touching your face
- Maintaining a health facility, including the plan upgrade our existing elementary wing furnace system with a new air conditioning unit.
- The school is encouraging parents to properly screen their child(ren) in the morning by use of a symptoms checklist that was given at the beginning of the school year. The symptoms checklist is available anytime if you contact the school.
- Information regarding vaccinations will be made available to families and staff members.

- BinaxNOW COVID tests will be available to staff members for diagnostic and screening purposes. Parents who request a test may receive one to administer on their child(ren).

Food Services

- The school's food service program will operate using "normal" protocols.
- Salad Bar will be available with staff members distributing available food and/or condiments.
- Currently through the USDA, the 2021-2022 school year has been granted to serve free first breakfasts and lunches to students.

Transportation

- School bus – seats and high touch areas will be sanitized before and after routes.

Students/Academics

- Maximizing in person learning this year is paramount.
- Classroom teaching will address students' academic needs, including learning loss. With utilizing the our school's best practice in years past (MTSS), benchmark testing three times per year will measure learning loss, which will help the school to put academic supports in place to help those students.
- Students' social, emotional, and mental health needs will be addressed with a new position, Tier II Behavioral Interventionist, at the school by use of ESSER II and III funding. This is above the current normal monitoring and support provided by their teachers and staff.
- Appropriate accommodations for children with disabilities with respect to health and safety procedures will continue to be available. Some mitigations strategies used are providing services outside when weather is nice and using plexiglass shields that were set between the student and the teacher while direct instruction is provided.

Staff

- Staff's social, emotional, and mental health needs will be addressed through "the buddy system", cluster meetings, and all-staff meetings so they may share their concerns and triumphs throughout the school year. The school also attended a mental health professional development via Zoom in January 2021, Mental Health First Aid USA.

Positive/Close Contacts

- Contact tracing will be completed in collaboration with the Department of Health.
- The school will notify parents if their child(ren) had a possible exposure to a positive COVID case.
- The school will coordinate with state and local health officials.

Protocols for positive case

From Fall 2021 Safe Return Plan – Last updated by School Board 2/23/2022

The entire plan can be found on the school website under the Covid Info tab

	<u>Positive</u> Individual has a positive COVID test
Staff	-Follow Isolation Guidelines -Option to teach virtually
Student	-Follow Isolation Guidelines -May receive homework for these days -Parents to pick up homework

Isolation Guidelines

Positive for COVID-19 and **do not have symptoms:**

- Isolate for 5 days and then wear a mask until day 10.
- If they develop symptoms after testing positive, the 5-day isolation period would **start over**. Day 0 is the first day of symptoms.

Positive for COVID-19 and **have or had symptoms:**

- Isolate for 5 days. Day 0 is the first day of symptoms (test date is no longer used).
- Mask worn until day 10.
- If they continue to have fever or other symptoms have not improved after 5 days of isolation, they should wait to end isolation until they are fever-free for 24 hours without the use of fever-reducing medication and their other symptoms have improved.

Levels of learning in response to COVID

Level 1	Level 2	Level 3
"Normal" In-person Learning	Modified In-person Learning	Distance Learning
Few to no cases of COVID in the school. 1-9% of the school population (staff and students)	Increased level of COVID spread in the school. 10-15% of the school population (staff and students)	High levels of COVID in school. 20% and above, of the school population (staff and students)
<ul style="list-style-type: none"> Minimal safety protocols in place Disinfecting regularly Encouraging and teach good hygiene practices Assigned seats in classrooms Avoid sharing of electronic devices, books, toys, and other games when possible Provide symptom check list and recommend daily monitoring of symptoms School bus - seats and high touch surfaces will be sanitized before and after routes. Recommend all students have a water bottle and water fountains used for filling stations 	<p>Options that may be implemented:</p> <ul style="list-style-type: none"> Level 1 protocols plus; Recommended masks Limit unnecessary visitors in the school Limit or discontinue Fieldtrips Temperature checks on students of concern Arrange seating to provide increase spacing, as feasible Distancing procedures in lunchroom/gym/music Individual plated meals may be served in the classroom 	<ul style="list-style-type: none"> Virtual learning at home

*Positive/Close contacts count for only those who are required to quarantine at home, not those who quarantine at school

Remote/Distance Learning

- The “START WELL FALL 2020 PLAN” acts as the primary contingency plan should an outbreak occur requiring a move to distance learning.
- Students engaging in distance learning will have access to appropriate educational materials and receive daily interaction with their teacher(s). All instructional staff employed by BSCSD must maintain educational continuity and regular, accessible communication and learning opportunities for their students, based on guidance provided by the school district during a unique time of crisis. In doing so, the district will uphold the mandate that every learner is entitled to a free and appropriate public education (FAPE), understanding that this may include modifications to typical instructional strategies, expectations for completion of coursework, and modification of time required to complete a lesson, unit, or course. Above all, staff will ensure equitable opportunities to learn for ALL students.
- While engaging in distance learning students will have scheduled time for social, emotional, and mental health needs. This may be at the end of their lesson with their teacher or part of a scheduled distance learning session with the Tier II Behavioral Teacher.
- Staff’s social, emotional, and mental health needs will be addressed through “the buddy system”, cluster meetings, and all-staff meetings so they may share their concerns and triumphs throughout the school year. The school also attended a mental health professional development via Zoom in January 2021, Mental Health First Aid USA.
- If remote/distance learning would need to be implemented, the food service program would then have the flexibility to change its application so that our students who are remote/distance learning would have the option to have a breakfast or lunch each day by parent pickup and/or delivery, if applicable.

Review Process

Districts must seek public input on whether to revise Safe Return plans a minimum of every six months. If, after public comment, the district determines no revision is necessary, including in response to revised CDC guidance and/or local conditions, the district must note the date of review separate from the date of school board plan approval. Safe Return plans must be posted no later than Aug. 20, 2021, and reviewed no less frequently than the schedule below.

District Assurance of Regular Review: The South Dakota Department of Education will collect assurances from superintendents that Safe Return plans have been reviewed at these points during the school year:

- December 2021 (in conjunction with December Child Count)
- June 2022 (in conjunction with Year-End Sign-off)
- December 2022 (in conjunction with December Child Count)
- June 2023 (in conjunction with Year-End Sign-off)
- December 2023 (in conjunction with December Child Count) –added due to extension of one year
- June 2024 (in conjunction with Year-End Sign-off) added due to extension of one year

First school board approval: 8/16/2021

Last review: 9/18/2023

School board approval of amendment to the plan: 10/18/2021; 1/17/2022; 2/23/2022; 9/19/2022; 12/19/2022

Contact: Christopher Folk, CEO/Business Manager or Janelle Huber, Principal @ 605-862-8108



FOR IMMEDIATE RELEASE:

September 13, 2023

Contact: Tyler Pickner, Director of Communications

Associated School Boards of South Dakota

Phone: 605.773.8382 | Cell: 605.881.3791 | Email: tpickner@asbsd.org

Big Stone City School District Board Member honored for years of service

Big Stone City School District Board Member Sue Westermeyer was honored by Associated School Boards of South Dakota with the Distinguished Service Award, which honors school board members for reaching milestone years in their service on their local school board.

The completion of the 2022-23 school year marked Westermeyer's sixth year serving on the Big Stone City School District School Board.

"Sue's years of service on their local school board is an exemplary display of dedication to the students, staff members and community," ASBSD Executive Director Dr. Douglas R. Wermedal said.

"We're pleased to have the chance to recognize Sue's commitment to their school board work."

ASBSD is a private, non-profit association representing more than 850 South Dakota school board members, the 148 school districts they govern and the students they serve. Our vision is leadership to achieve excellence for South Dakota public education through a mission of partnering, advocating and leading.

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	3,342.11	7,810.85
1120	PRIOR YEARS' AD VALOREM TAXES	431.62	655.19
1190	PENALTIES AND INTEREST ON TAX	220.66	345.98
1510	INTEREST EARNED	123.16	266.20
1973	MEDICAID INDIRECT ADM SERVICES	132.67	132.67
1990	OTHER	100.00	100.00
2110	COUNTY APPORTIONMENT	0.04	796.60
2200	REVENUE IN LIEU OF TAXES	100.25	100.25
3111	STATE AID	0.00	6,541.00
4200	REVENUE IN LIEU OF TAXES	74.06	74.06
10	GENERAL FUND	<u>4,524.57</u>	<u>16,822.80</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	1,042.82	1,964.75
1120	PRIOR YEARS' AD VALOREM TAXES	68.30	141.44
1190	PENALTIES AND INTEREST ON TAX	38.78	72.34
21	CAPITAL OUTLAY FUND	<u>1,149.90</u>	<u>2,178.53</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	1,051.95	1,981.92
1120	PRIOR YEARS' AD VALOREM TAXES	60.06	128.30
1190	PENALTIES AND INTEREST ON TAX	35.59	67.35
22	SPECIAL EDUCATION FUND	<u>1,147.60</u>	<u>2,177.57</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	3,105.10	3,105.10
1990	OTHER	325.00	675.00
4810	FEDERAL REIMBURSEMENT	3,742.58	3,742.58
51	FOOD SERVICE FUND	<u>7,172.68</u>	<u>7,522.68</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1981	DAY CARE CENTER SERVICES	14,138.72	18,149.22
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	9,248.00	9,748.00
1990	OTHER	0.00	750.00
4810	FEDERAL REIMBURSEMENT	819.57	819.57
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>24,206.29</u>	<u>29,466.79</u>
Grand Total:		<u>38,201.04</u>	<u>58,168.37</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

09/12/2023 03:52 PM

Regular; Processing Month 08/2023; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 49,926.88	\$ 114,247.85
21	CAPITAL OUTLAY FUND	\$ 372.15	\$ 372.15
22	SPECIAL EDUCATION FUND	\$ 849.21	\$ 1,698.42
51	FOOD SERVICE FUND	\$ 4,164.75	\$ 6,469.80
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 26,038.51	\$ 49,473.83
Grand Total:		\$ 81,351.50	\$ 172,262.05

Per Bank Statement	Ending-	August 31, 2023	ALREADY UPDATED 9/11	
MAIN Account				\$ 483,485.83
CD First State Bank; 4.35%; Maturity 12/10/2023				\$ 234,115.62
(11) ADV PYMT & (71) FLEX Account				\$ 7,116.09
(72) STUDENT COUNCIL Account				\$ 1,761.81

NOTE:

Invoice Number	Vendor Name	Invoice Date
191824	AMPLIFY EDUCATION INC	09/08/2023
(DIBELS DATA SYSTEM)		72.00 DIBELS DATA SYSTEM
Vendor Name	AMPLIFY EDUCATION INC	
		72.00
23-Sep-0001	BMO MASTERCARD	09/18/2023
(PCARD)		119.88 PCARD4 Education.com Premium TEACHER LES
(PCARD)		93.75 PCARD4 Marathon FUEL
(PCARD)		39.79 PCARD6 Runnings JANITORIAL PAINT
(PCARD)		169.99 PCARD1 Runnings MS MATH AC
(PCARD)		37.78 PCARD1 Runnings CUSTODIAL SUPPLY
(PCARD)		49.99 PCARD2 U Oregon TITLE REAP
(PCARD)		24.91 PCARDJ WALMART TEACHER IN-SERV
(PCARD)		33.96 PCARDJ Target STUDENT SUPPLY
(PCARD)		80.80 PCARDJ WALMART STUDENT SUPPLY
(PCARD)		198.00 PCARDJ Really Great Reading TITLE REAP
(PCARD)		23.94 PCARDJ HARTMANS MEET N GREET/MTSS
(PCARD)		(44.80) PCARDJ AMAZON MEET N GREET RETURN
(PCARD)		100.00 PCARDC Sdasbo BMGR FALL CONF FEE
(PCARD)		179.07 PCARDC Centurylink TELEPHONE
(PCARD)		185.95 PCARDC AMAZON SURGE PROT - G5 FUND
(PCARD)		83.30 PCARDC Travelodge MENTOR PROG LODGING
(PCARD)		264.20 PCARDC Waste Mgmt RECYCLE/GARBAGE
(PCARD)		385.00 PCARDC Mosyle SOFTWARE MANAGER - TITLE R
(PCARD)		56.25 PCARDC AMAZON MTSS
(PCARD)		66.90 PCARDC Travelodge MENTOR PROG LODGING
(PCARD)		676.66 PCARDC Zaner-Bloser NEW HANDWRITING STUD
(PCARD)		38.00 PCARDC Grant County Review ANNUAL FEE
(PCARD)		70.00 PCARDC Dakota Wesleyan Univ ELL
(PCARD)		56.25 PCARDC AMAZON MTSS
(PCARD)		76.32 PCARDC AMAZON GR 4 REQ
(PCARD)		210.00 PCARDC Dakota Wesleyan Univ ELL
(PCARD)		261.62 PCARDC K-Log GR 2 ORGANIZER
(PCARD)		405.65 PCARDC Usps.Com SCHOOL ENVELOPES
(PCARD)		143.37 PCARDC Plunketts PEST CONTROL
(PCARD)		349.35 PCARDC Arrowwood Resort SUPT SUMMER CONF
(PCARD)		36.36 PCARDC AMAZON ELL
(PCARD)		1,603.16 PCARDC Zaner-Bloser NEW HANDWRITING STUD
(PCARD)		179.07 PCARDC Centurylink TELEPHONE
(PCARD)		326.31 PCARDC Shutterfly YEARBOOK EXP
(PCARD)		42.00 PCARDC Screencastify MS SUPPLY R MUENCHO
(PCARD)		99.00 PCARDC Heggerty TITLE REAP STUDENT SOFTW
(PCARD)		151.96 PCARDC AMAZON COPY PAPER

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(PCARD)		83.80 PCARDC Tristatewat WATER SERV
(PCARD)		99.00 PCARDJ Really Great Reading TITLE REAP
(PCARD)		170.44 PCARDC AMAZON GR 1-2
(PCARD)		58.76 PCARDC AMAZON OFFICE
(PCARD)		17.59 PCARDC AMAZON GR 1
(PCARD)		249.24 PCARDC Cintas CUST SERV
(PCARD)		19.88 PCARDC AMAZON MTSS
(PCARD)		27.95 PCARDJ AMAZON MTSS STAFF
(PCARD)		45.97 PCARDJ AMAZON MEET N GREET/MTSS
(PCARD)		21.06 PCARD6 HARTMANS FFVP
(PCARD)		47.26 PCARD6 Hy-Vee FFVP
(PCARD)		515.10 PCARDC Infobase Learning TITLE REAP STUD
(PCARD)		18.39 PCARD6 Berens Market FFVP
(PCARD)		14.80 PCARD6 Lewis Family FLOWERS MEET N GREET
(PCARD)		23.35 PCARD6 Runnings FLOWERS MEET N GREET
(PCARD)		27.03 PCARD6 Menards CUSTODIAL
(PCARD)		46.33 PCARD6 Hy-Vee FFVP

Vendor Name BMO MASTERCARD

8,359.69

SEPT 2023 BRANDT, LORELEI
(REIMBURSEMENT)
(REIMBURSEMENT)

09/08/2023
136.68 MENTOR KICK-OFF SIOUX FALLS MILEAGE
20.00 MENTOR KICK-OFF BREAKFAST LUNCH

Vendor Name BRANDT, LORELEI

156.68

SEPT 2023 CASH-WA DISTRIBUTING CO
(FOOD SERVICE)

09/08/2023
135.51 FFVP

Vendor Name CASH-WA DISTRIBUTING CO

135.51

UTILITIES1-0153 CITY OF BIG STONE CITY
(UTILITIES - 1952 BUILDING)
(UTILITIES - 1952 BUILDING)

09/08/2023
190.47 ELECTRIC 1952 BUILDING
38.26 WATER & SEWER ETC CHARGES 1952 BUILDING

UTILITIES2-0153 CITY OF BIG STONE CITY
(UTILITIES-1900)
(UTILITIES-1900)

09/08/2023
389.84 ELECTRIC 1900 BUILDING
90.63 WATER & SEWER ETC CHARGES 1900 BUILDING

UTILITIES3-0153 CITY OF BIG STONE CITY
(UTILITIES - GYM)
(UTILITIES - GYM)

09/08/2023
394.35 ELECTRIC GYM
37.30 WATER & SEWER ETC CHARGES GYM

Vendor Name CITY OF BIG STONE CITY

1,140.85

23-24 CONS APP CORDREY, TERRI
(PROF SERVICES)

09/08/2023
500.00 CONSOLIDATED APP FEE

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Vendor Name	CORDREY, TERRI	
		500.00
SEPT 2023	CROCKER, HOLLAND	09/08/2023
(REIMBURSEMENT)		27.00 PLANBOOK
(REIMBURSEMENT)		120.00 TUITION CREDIT REIMBURSEMENT; 3 CREDITS
(REIMBURSEMENT)		136.68 PD SUIX FALLS MILEAGE
SEPT 2023 -	CROCKER, HOLLAND	09/08/2023
MENTOR		
(REIMBURSEMENT)		136.68 MENTOR KICK-OFF SIOUX FALLS MILEAGE
(REIMBURSEMENT)		14.00 MENTOR KICK-OFF BREAKFAST LUNCH
Vendor Name	CROCKER, HOLLAND	
		434.36
9/27/2023	DAKOTA ASSEMBLIES	09/08/2023
(LYCEUM)		500.00 OUT OF THIS WORLD
Vendor Name	DAKOTA ASSEMBLIES	
		500.00
SEPT 2023	FOLK, CHRISTOPHER	09/08/2023
(REIMBURSEMENT)		56.92 SUPT MEETING WATERTOWN MILEAGE
Vendor Name	FOLK, CHRISTOPHER	
		56.92
MEET N GREET	FOOD SERVICE FUND	09/08/2023
(SCHOOL FOOD SERVICE FUND)		90.00 MEET N GREET STAFF SUPPER
Vendor Name	FOOD SERVICE FUND	
		90.00
8/31/2023	STMT GRANT COUNTY REVIEW	09/08/2023
(ADVERTISING)		135.20 JUL 24 2023 BOARD PROCEEDINGS
(ADVERTISING)		61.94 AUG 21 2023 BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	
		197.14
SEPT 2023	HANSON, RENAE	09/08/2023
(REIMBURSEMENT)		140.97 FOUNDATIONS OF READING MILEAGE
Vendor Name	HANSON, RENAE	
		140.97
SEPT 2023	HUBER, JANELLE	09/08/2023
(REIMBURSEMENT)		306.00 FOUNDATIONS OF READING TRAIN MILEAGE
(REIMBURSEMENT)		90.02 CANDY FOR TEACHERS INCENTIVE MTSS
Vendor Name	HUBER, JANELLE	
		396.02

Invoice Number	Vendor Name	Invoice Date
24FY TOP 20 (TUITION BILLING)	MILBANK SCHOOL DISTRICT	09/08/2023
Vendor Name	MILBANK SCHOOL DISTRICT	238.58 TOP 20 TRAIN; 1 EMPLOYEE
		<hr/> 238.58
SEP 2023-0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	09/08/2023
Vendor Name	NORTHWESTERN ENERGY	39.90 SCHOOL - NAT GAS
		<hr/> 39.90
S00130546 (FEE)	SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION	09/08/2023
Vendor Name	SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION	32.00 BILLBOARD ANNUAL FEE
		<hr/> 32.00
Fund Number 10		<hr/> 12,490.62
Checking Account ID 1	Fund Number 22	SPECIAL EDUCATION FUND
25003 (THERAPY)	BIG STONE THERAPIES INC	09/11/2023
Vendor Name	BIG STONE THERAPIES INC	433.55 PT AND OT SERVICES
		<hr/> 433.55
23-Sep-0001 (PCARD) (PCARD)	BMO MASTERCARD	09/18/2023
Vendor Name	BMO MASTERCARD	239.94 PCARDC AMAZON SPED SUPPLY
		9.89 AMAZON SPED SUPPLY
		<hr/> 249.83
Fund Number 22		<hr/> 683.38
Checking Account ID 1	Fund Number 51	FOOD SERVICE FUND
23-Sep-0001 (PCARD) (PCARD) (PCARD) (PCARD) (PCARD) (PCARD) (PCARD) (PCARD) (PCARD) (PCARD) (PCARD) (PCARD)	BMO MASTERCARD	09/18/2023
		17.12 PCARD6 HARTMANS SUPPLY CHAIN
		17.98 PCARD6 Hy-Vee SUPPLY CHAIN
		58.41 PCARD6 Hy-Vee SCHOOL FOOD
		22.26 PCARD6 WALMART SCHOOL FOOD
		15.90 PCARD6 HARTMANS SFSP
		7.30 PCARD6 Berens Market SCHOOL FOOD
		5.99 PCARD6 Berens Market SUPPLY CHAIN
		151.58 PCARD6 Samsclub SCHOOL FOOD
		28.20 PCARD6 Samsclub KITCHEN SUPPLY
		(10.56) PCARD6 WALMART SFSP
		24.51 PCARD6 Menards KITCHEN SUPPLY
		4.55 PCARD6 Lewis Family KITCHEN SUPPLY

Invoice Number	Vendor Name	Invoice Date
(PCARD)		15.06 PCARD6 Berens SCHOOL FOOD
(PCARD)		118.33 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)		18.11 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		33.10 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		6.21 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		13.98 PCARD6 HARTMANS SFSP
(PCARD)		8.05 PCARD6 Berens SFSP
(PCARD)		10.56 PCARD6 WALMART SFSP
Vendor Name	BMO MASTERCARD	<hr/> 566.64
SEPT 2023	CASH-WA DISTRIBUTING CO	09/08/2023
(FOOD SERVICE)		573.31 SCHOOL FOOD
Vendor Name	CASH-WA DISTRIBUTING CO	<hr/> 573.31
SEPT 2023	EAST SIDE JERSEY DAIRY	09/08/2023
(SCHOOL LUNCH MILK)		86.22 9/1/2023 MILK PURCHASE
(SCHOOL LUNCH MILK)		82.52 8/25/2023 MILK PURCHASE
Vendor Name	EAST SIDE JERSEY DAIRY	<hr/> 168.74
9/2023	ROGGENBUCK, DILLAN	09/08/2023
(REIMBURSEMENT)		1,001.50 REIMBURSEMENT OF LUNCH ACCT BALANCE
Vendor Name	ROGGENBUCK, DILLAN	<hr/> 1,001.50
SEPT 2023	US FOODS	09/08/2023
(FOOD PURCHASES, CUSTODIAL)		305.65 SCHOOL FOOD
Vendor Name	US FOODS	<hr/> 305.65
Fund Number	51	<hr/> 2,615.84
Checking Account ID	1	Fund Number 53
23-Sep-0001	BMO MASTERCARD	PRESCHOOL/OST/LITTLE LIONS FUND
(PCARD)		09/18/2023
(PCARD)		130.49 PCARD3 Berens CACFP
(PCARD)		29.21 PCARD3 Triple Dip Lodge CACFP
(PCARD)		86.12 PCARD3 Berens CACFP
(PCARD)		23.49 PCARD3 HARTMANS CACFP
(PCARD)		163.75 PCARD3 Berens CACFP
(PCARD)		24.19 PCARD3 HARTMANS CACFP
(PCARD)		36.93 PCARD5 Cenex The Lake OST FUEL
(PCARD)		41.00 PCARD3 Triple Dip Lodge CACFP
(PCARD)		39.54 PCARD3 WALMART CACFP SUPPLY
(PCARD)		246.66 PCARD3 WALMART CACFP

09/12/2023 10:21 AM

Unposted; Batch Description SEPTEMBER 18 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
(PCARD)		12.01 PCARD3 HARTMANS CACFP
(PCARD)		38.45 PCARD3 Subway CACFP
(PCARD)		5.30 PCARD3 Berens CACFP
(PCARD)		107.33 PCARD5 Marathon OST FUEL
(PCARD)		136.85 PCARDC Lakeshore Learning OST/PREK
Vendor Name	BMO MASTERCARD	
		1,121.32

UTILITIES -0050	CITY OF BIG STONE CITY	09/08/2023
(UTILITIES)		183.96 ELECTRICAL LLLC
(UTILITIES)		84.34 WATER SEWER ETC LLLC
(UTILITIES)		32.90 GARBAGE LLLC
Vendor Name	CITY OF BIG STONE CITY	
		301.20

8/31/2023 STMT	GRANT COUNTY REVIEW	09/08/2023
(ADVERTISING)		112.00 LLLC HELPER ADVERTISE
(ADVERTISING)		126.00 LLLC DIRECTOR ADVERTISE
Vendor Name	GRANT COUNTY REVIEW	
		238.00

LLLC - SEP-0001	NORTHWESTERN ENERGY	09/08/2023
(LLLC UTILITY - NATGAS)		10.00 LLLC - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	
		10.00

82007	ORTONVILLE INDEPENDENT AND NORTHERN STAR	09/08/2023
(ADVERTISING)		32.00 HELP WANTED AD
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	
		32.00

SEPT 2023	US FOODS	09/08/2023
(FOOD PURCHASES, CUSTODIAL)		609.10 CACFP
Vendor Name	US FOODS	
		609.10

Fund Number	53	2,311.62
Checking Account ID	1	18,101.46

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc.Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
												3,001.66
	GROSS:	3,424.50	3,424.50	0.00	3,424.50	3,424.50	2,327.66	4,082.66	4,082.66	3,943.00		
4,082.66	EMPLOYEE:	(95.79)	(65.07)	0.00	(212.32)	(49.66)	(139.66)				(518.50)	0.00
	EMPLOYER:				212.32	49.66	139.66	0.00	0.00	0.00	276.10	0.00
ANDEARL	ANDERSON, ARLO											
	GROSS:	730.65	0.00	0.00	730.65	730.65	411.36	793.03	793.03	768.35		674.76
793.03	EMPLOYEE:	0.00	0.00	0.00	(45.30)	(10.59)	(24.68)				(37.70)	0.00
	EMPLOYER:				45.30	10.59	24.68	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
	GROSS:	4,589.10	0.00	0.00	4,589.10	4,589.10	4,454.13	5,219.13	5,219.13	4,951.88		3,483.03
5,219.13	EMPLOYEE:	(355.78)	0.00	0.00	(284.52)	(66.54)	(267.25)				(762.01)	0.00
	EMPLOYER:				284.52	66.54	267.25	0.00	0.00	0.00	551.10	0.00
ATHECHA	ATHEY, CHARLOTTE											
	GROSS:	381.67	0.00	0.00	381.67	381.67	0.00	381.67	381.67	381.67		342.48
381.67	EMPLOYEE:	(10.00)	0.00	0.00	(23.66)	(5.53)	0.00				0.00	0.00
	EMPLOYER:				23.66	5.53	0.00	0.00	0.00	0.00	0.00	0.00
BERRTAT	BERRY, TATUM											
	GROSS:	1,300.00	0.00	0.00	1,300.00	1,300.00	0.00	1,300.00	1,300.00	1,300.00		1,185.97
1,300.00	EMPLOYEE:	(14.58)	0.00	0.00	(80.60)	(18.85)	0.00				0.00	0.00
	EMPLOYER:				80.60	18.85	0.00	0.00	0.00	0.00	0.00	0.00
BRANLIS	BRANDENBURGER, LISA											
	GROSS:	3,219.19	3,219.19	0.00	3,219.19	3,219.19	3,424.67	3,424.67	3,424.67	3,219.19		2,768.68
3,424.67	EMPLOYEE:	(91.09)	(113.15)	0.00	(199.59)	(46.68)	(205.48)				0.00	0.00
	EMPLOYER:				199.59	46.68	205.48	0.00	0.00	0.00	1.10	0.00
BRANLOR	BRANDT, LORELEI											
	GROSS:	3,686.34	3,686.34	0.00	3,686.34	3,686.34	0.00	4,004.84	4,004.84	4,004.84		2,953.30
4,004.84	EMPLOYEE:	(171.97)	(279.07)	0.00	(228.55)	(53.45)	0.00				(318.50)	0.00
	EMPLOYER:				228.55	53.45	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
	GROSS:	1,222.32	0.00	0.00	1,222.32	1,222.32	1,352.89	1,352.89	1,352.89	1,271.72		1,002.65
1,352.89	EMPLOYEE:	(105.82)	0.00	0.00	(75.78)	(17.72)	(81.17)				(68.75)	0.00
	EMPLOYER:				75.78	17.72	81.17	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE											
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		73.88
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
CHRZALA	CHRZANOWSKI, ALAN											
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		73.88
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH											
	GROSS:	765.00	0.00	0.00	765.00	765.00	0.00	765.00	765.00	765.00		706.48
765.00	EMPLOYEE:	0.00	0.00	0.00	(47.43)	(11.09)	0.00				0.00	0.00
	EMPLOYER:				47.43	11.09	0.00	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
	GROSS:	765.00	0.00	0.00	765.00	765.00	0.00	765.00	765.00	765.00		673.73
765.00	EMPLOYEE:	(32.75)	0.00	0.00	(47.43)	(11.09)	0.00				0.00	0.00
	EMPLOYER:				47.43	11.09	0.00	0.00	0.00	0.00	1.10	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>	
VANLAMY	VANLITH, AMY M												
												73.88	
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00			
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00	
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00	
VREIAMA	VREIM, AMANDA												
												1,498.59	
	GROSS:	1,930.76	1,930.76	0.00	1,930.76	1,930.76	2,054.00	2,054.00	2,054.00	1,930.76			
2,054.00	EMPLOYEE:	(100.00)	(184.46)	0.00	(119.71)	(28.00)	(123.24)				0.00	0.00	
	EMPLOYER:				119.71	28.00	123.24	0.00	0.00	0.00	0.00	0.00	
WALSROB	WALSH, ROBERT												
												6,518.09	
	GROSS:	7,306.90	0.00	0.00	7,306.90	7,306.90	4,410.00	7,815.00	7,815.00	7,550.40			
7,815.00	EMPLOYEE:	(229.83)	0.00	0.00	(453.03)	(105.95)	(264.60)				(243.50)	0.00	
	EMPLOYER:				453.03	105.95	264.60	0.00	0.00	0.00	550.68	0.00	
WESTSUS	WESTERMEYER, SUSAN												
												73.88	
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00			
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00	
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00	
Subtotal:				Female: 34	Male: 6	Total: 40	Net:						106,393.22
	GROSS:	127,613.12	53,297.77	0.00	128,302.29	128,302.29	80,906.09	142,029.98	142,279.98	137,175.61			
142,337.48	EMPLOYEE:	(8,615.20)	(2,233.69)	0.00	(7,954.74)	(1,860.36)	(9,504.37)				(5,775.90)	0.00	
	EMPLOYER:				7,954.74	1,860.36	5,504.37	0.00	0.00	0.00	4,625.11	0.00	

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

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

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10 GENERAL FUND				
<u>Current Assets</u>				
10 101	CASH IN BANK	89,772.34	(57,649.81)	32,122.53
10 110	TAXES RECEIVABLE - CURRENT	71,660.14	(3,312.11)	68,348.03
10 112	TAXES RECEIVABLE - DELINQUENT	9,146.57	(431.62)	8,714.95
10 120	ACCOUNTS RECEIVABLE	19,109.00	(19,109.00)	0.00
10 140	DUE FROM _____ GOVERNMENT	8,988.98	(8,988.98)	0.00
10 180	INVESTMENTS	234,115.62	0.00	234,115.62
	Current Assets Subtotal:	<u>432,792.65</u>	<u>(89,491.52)</u>	<u>343,301.13</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>432,792.65</u></u>	<u><u>(89,491.52)</u></u>	<u><u>343,301.13</u></u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	33,733.74	(33,304.38)	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	5,960.34	(7,041.10)	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	136,232.85	(3,743.73)	132,489.12
	Current Liabilities Subtotal:	<u>176,005.50</u>	<u>(44,089.21)</u>	<u>131,916.29</u>
<u>Fund Balance</u>				
10 760	FUND BALANCE - UNASSIGNED	256,787.15	(45,402.31)	211,384.84
	Fund Balance Subtotal:	<u>256,787.15</u>	<u>(45,402.31)</u>	<u>211,384.84</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>432,792.65</u></u>	<u><u>(89,491.52)</u></u>	<u><u>343,301.13</u></u>

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	2,421.41	(817.50)	1,603.91
	Current Assets Subtotal:	<u>2,421.41</u>	<u>(817.50)</u>	<u>1,603.91</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,421.41</u>	<u>(817.50)</u>	<u>1,603.91</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,421.41	(817.50)	1,603.91
	Fund Balance Subtotal:	<u>2,421.41</u>	<u>(817.50)</u>	<u>1,603.91</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,421.41</u>	<u>(817.50)</u>	<u>1,603.91</u>

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	134,550.53	777.75	135,328.28
21 110	TAXES RECEIVABLE - CURRENT	65,104.44	(1,042.82)	64,061.62
21 112	TAXES RECEIVABLE - DELINQUENT	1,094.42	(68.30)	1,026.12
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	38,802.07	0.00	38,802.07
Current Assets Subtotal:		239,551.46	(333.37)	239,218.09
Total Assets and Deferred Outflows of Resources:		239,551.46	(333.37)	239,218.09
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	78,117.43	(1,111.12)	77,006.31
Current Liabilities Subtotal:		78,117.43	(1,111.12)	77,006.31
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	161,434.03	777.75	162,211.78
Fund Balance Subtotal:		161,434.03	777.75	162,211.78
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		239,551.46	(333.37)	239,218.09

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 22 SPECIAL EDUCATION FUND				
<u>Current Assets</u>				
22 101	CASH IN BANK	146,384.33	(3,755.92)	142,628.41
22 110	TAXES RECEIVABLE - CURRENT	65,827.87	(1,051.95)	64,775.92
22 112	TAXES RECEIVABLE - DELINQUENT	1,994.40	(60.06)	1,934.34
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>214,206.60</u>	<u>(4,867.93)</u>	<u>209,338.67</u>
Total Assets and Deferred Outflows of Resources:		<u>214,206.60</u>	<u>(4,867.93)</u>	<u>209,338.67</u>
<u>Current Liabilities</u>				
22 404	CONTRACTS PAYABLE	3,590.25	(3,590.25)	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	461.03	(464.06)	(3.03)
22 553	TAXES LEVIED FOR FUTURE PERIODS	79,668.04	(1,112.01)	78,556.03
	Current Liabilities Subtotal:	<u>83,723.17</u>	<u>(5,166.32)</u>	<u>78,556.85</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	130,483.43	298.39	130,781.82
	Fund Balance Subtotal:	<u>130,483.43</u>	<u>298.39</u>	<u>130,781.82</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>214,206.60</u>	<u>(4,867.93)</u>	<u>209,338.67</u>

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH IN BANK	1,240.95	(187.28)	1,053.67
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,236.64	0.00	1,236.64
51 171	INVENTORY-STORES PURCH FOR RES	1,996.72	0.00	1,996.72
51 172	INVENTORY OF DONATED FOOD	14,221.71	0.00	14,221.71
	Current Assets Subtotal:	<u>18,696.02</u>	<u>(187.28)</u>	<u>18,508.74</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	103,320.11	0.00	103,320.11
51 208	ACCUM DEPRECIATION-LOCAL	(72,162.58)	0.00	(72,162.58)
	Long-term Assets Subtotal:	<u>31,157.53</u>	<u>0.00</u>	<u>31,157.53</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	84.61	0.00	84.61
	Other Assets Subtotal:	<u>84.61</u>	<u>0.00</u>	<u>84.61</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	13,731.10	0.00	13,731.10
	Deferred Outflows of Resources Subtotal:	<u>13,731.10</u>	<u>0.00</u>	<u>13,731.10</u>
Total Assets and Deferred Outflows of Resources:		<u>63,669.26</u>	<u>(187.28)</u>	<u>63,481.98</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	2,360.49	(2,360.49)	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	834.75	(834.72)	0.03
51 475	UNEARNED REVENUE	16,740.72	0.00	16,740.72
	Current Liabilities Subtotal:	<u>19,935.96</u>	<u>(3,195.21)</u>	<u>16,740.75</u>
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	11,523.92	0.00	11,523.92
	Deferred Inflows of Resources Subtotal:	<u>11,523.92</u>	<u>0.00</u>	<u>11,523.92</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58
51 708	UNDESIGNATED FUND BALANCE	24,043.80	3,007.93	27,051.73

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Fund Balance Subtotal:	32,209.38	3,007.93	35,217.31
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	63,669.26	(187.28)	63,481.98

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND				
<u>Current Assets</u>				
53 101	CASH IN BANK	164,621.70	(1,372.22)	163,249.48
53 120	ACCOUNTS RECEIVABLE	460.00	(460.00)	0.00
	Current Assets Subtotal:	<u>165,081.70</u>	<u>(1,832.22)</u>	<u>163,249.48</u>
<u>Long-term Assets</u>				
53 202	BUILDINGS	119,665.78	0.00	119,665.78
53 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	292,052.00	0.00	292,052.00
53 208	ACCUM DEPRECIATION-LOCAL	(10,709.00)	0.00	(10,709.00)
	Long-term Assets Subtotal:	<u>401,008.78</u>	<u>0.00</u>	<u>401,008.78</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	272.82	0.00	272.82
	Other Assets Subtotal:	<u>272.82</u>	<u>0.00</u>	<u>272.82</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	44,282.20	0.00	44,282.20
	Deferred Outflows of Resources Subtotal:	<u>44,282.20</u>	<u>0.00</u>	<u>44,282.20</u>
	Total Assets and Deferred Outflows of Resources:	<u>610,645.50</u>	<u>(1,832.22)</u>	<u>608,813.28</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	38,802.07	0.00	38,802.07
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>38,808.14</u>	<u>0.00</u>	<u>38,808.14</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	37,164.10	0.00	37,164.10
	Deferred Inflows of Resources Subtotal:	<u>37,164.10</u>	<u>0.00</u>	<u>37,164.10</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	534,673.26	(1,832.22)	532,841.04
	Fund Balance Subtotal:	<u>534,673.26</u>	<u>(1,832.22)</u>	<u>532,841.04</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>610,645.50</u>	<u>(1,832.22)</u>	<u>608,813.28</u>

Annual; Processing Month 08/2023; 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	5,204.68	307.50	5,512.18
	Current Assets Subtotal:	<u>5,204.68</u>	<u>307.50</u>	<u>5,512.18</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>5,204.68</u></u>	<u><u>307.50</u></u>	<u><u>5,512.18</u></u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,204.68	307.50	5,512.18
	Fund Balance Subtotal:	<u>5,204.68</u>	<u>307.50</u>	<u>5,512.18</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>5,204.68</u></u>	<u><u>307.50</u></u>	<u><u>5,512.18</u></u>

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 72 AGENCY FUND - STUDENT COUNCIL				
<u>Current Assets</u>				
72 101	CASH	1,859.74	(97.93)	1,761.81
	Current Assets Subtotal:	<u>1,859.74</u>	<u>(97.93)</u>	<u>1,761.81</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,859.74</u>	<u>(97.93)</u>	<u>1,761.81</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,859.74	(97.93)	1,761.81
	Fund Balance Subtotal:	<u>1,859.74</u>	<u>(97.93)</u>	<u>1,761.81</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,859.74</u>	<u>(97.93)</u>	<u>1,761.81</u>

Annual; Processing Month 08/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS				
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	196,462.30	0.00	196,462.30
90 204	EQUIPMENT - LOCAL	375,865.00	0.00	375,865.00
	Long-term Assets Subtotal:	1,390,688.00	0.00	1,390,688.00
Total Assets and Deferred Outflows of Resources:		1,390,688.00	0.00	1,390,688.00
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	939,887.00	0.00	939,887.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	450,801.00	0.00	450,801.00
	Fund Balance Subtotal:	1,390,688.00	0.00	1,390,688.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,390,688.00	0.00	1,390,688.00

Batch Description: AUGUST 31 2023 CHECK RECONCILIATION Processing Month: 08/2023
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	08/31/2023	483,485.83

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37737	MYRNA BECKER	07/24/2023	1,500.00
37745	RISK PROGRAM ADMINISTRATORS	07/24/2023	5,727.21
37763	ADVANCE PAYMENT FUND	08/16/2023	1,129.00
37766	SARAH CHRZANOWSKI	08/16/2023	101.25
37772	ORTONVILLE INDEPENDENT AND NORTHERN STAR	08/16/2023	96.00
37773	SCHOOL NUTRITION ASSOCIATION OF SD	08/16/2023	100.00
37774	SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION	08/16/2023	450.00
	Total:		<u>9,103.46</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
483,485.83	(9,103.46)	474,382.37	474,382.37	0.00

Cleared Automatic Payment Total:	37,702.72
Cleared Checks Total:	37,749.57
Cleared Direct Deposit Total:	(58,583.91)
Cleared Void Total:	
Cleared Cash Receipt Total:	38,661.04
Cleared Manual Journal Entries Total:	28,090.37
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

8/31/2023

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
51 204	6/30/2023	MJ23-064	593.50		2023FY FOOD SERVICE FIXED ASSET ADDITIONS - FAUCET FOR 3 COMP SINK
51 5170	6/30/2023	MJ23-064		593.50	2023FY FOOD SERVICE FIXED ASSET ADDITIONS - FAUCET FOR 3 COMP SINK
51 2562 000 910	6/30/2023	MJ23-064	59.35		2023FY FOOD SERVICE DEPRECIATION - FAUCET FOR 3 COMP SINK
51 208	6/30/2023	MJ23-064		59.35	2023FY FOOD SERVICE DEPRECIATION - FAUCET FOR 3 COMP SINK
51 2562 000 549	6/30/2023	MJ23-065		593.50	2023FY ANNUAL RPT CORR
51 2562 066 549	6/30/2023	MJ23-065		13,775.76	2023FY ANNUAL RPT CORR
51 5170	6/30/2023	MJ23-065	14,369.26		2023FY ANNUAL RPT CORR
10 140	8/22/2023	MJ24-006		8,988.98	TELEPHONE GROSS TAX RECEIPTS
10 101	8/22/2023	MJ24-006	8,988.98		2023FY GROSS TAX RECEIPTS
10 120	8/22/2023	MJ24-007		19,109.00	FED AID PYMTS RECEIVED - REF MJ23-059
10 101	8/22/2023	MJ24-007	19,109.00		FED AID PYMTS RECEIVED - REF MJ23-059
10 101	8/22/2023	MJ24-008		7.61	MEDICAID ADMIN FEE
10 2490 000 319	8/22/2023	MJ24-008	7.61		MEDICAID ADMIN FEE
11 101	8/31/2023	MJ24-009		1,058.50	ADV PYMT CKS
11 1190 000 479 011	8/31/2023	MJ24-009	1,058.50		ADV PYMT CKS
71 101	8/31/2023	MJ24-009		-	FLEX PAYMENT TXFR
71 1190 000 479 012	8/31/2023	MJ24-009		-	FLEX PAYMENT TXFR
72 101	8/31/2023	MJ24-009		97.93	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	8/31/2023	MJ24-009	97.93		STUDENT COUNCIL PAYMENTS
10 553	8/20/2023	MJ24-010	2,488.79		GRANT COUNTY APPORTIONMENT
10 110	8/20/2023	MJ24-010		2,057.17	GRANT COUNTY APPORTIONMENT
10 112	8/20/2023	MJ24-010		431.62	GRANT COUNTY APPORTIONMENT
21 553	8/20/2023	MJ24-010	780.88		GRANT COUNTY APPORTIONMENT
21 110	8/20/2023	MJ24-010		712.58	GRANT COUNTY APPORTIONMENT
21 112	8/20/2023	MJ24-010		68.30	GRANT COUNTY APPORTIONMENT
22 553	8/20/2023	MJ24-010	778.93		GRANT COUNTY APPORTIONMENT
22 110	8/20/2023	MJ24-010		718.87	GRANT COUNTY APPORTIONMENT
22 112	8/20/2023	MJ24-010		60.06	GRANT COUNTY APPORTIONMENT
10 553	8/20/2023	MJ24-010	1,254.94		ROBERTS COUNTY APPORTIONMENT
10 110	8/20/2023	MJ24-010		1,254.94	ROBERTS COUNTY APPORTIONMENT
21 553	8/20/2023	MJ24-010	330.24		ROBERTS COUNTY APPORTIONMENT
21 110	8/20/2023	MJ24-010		330.24	ROBERTS COUNTY APPORTIONMENT
22 553	8/20/2023	MJ24-010	333.08		ROBERTS COUNTY APPORTIONMENT
22 110	8/20/2023	MJ24-010		333.08	ROBERTS COUNTY APPORTIONMENT
			50,250.99	50,250.99	TOTAL DEBITS AND CREDITS

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

The Big Stone City School District's Board of Education met in a regular session on August 21, 2023 @ 5:00 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 5:00 PM

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

The Pledge of Allegiance was recited.

Motion by Henrich, seconded by Chrzanowski, to approve the proposed agenda. 5 votes yes. Motion Carried.

October 3, 2023 community spaghetti supper at the city community center from 5-6:30pm. \$5/person or \$20/family. Along with the Donkey Basketball event to be held in the school gymnasium @ 7pm. Shuttle by the Big Stone City School bus from the community center to the school will be provided to alleviate parking limitations by the school. Pre-sale tickets will be available mid-September. Tickets are \$7 for advanced \$10 at the door. More information and flyers to be sent around the community soon.

Communication Items

- School Board Communication: none
- Principal Report: new staff orientation and Back to School!
- Learning Center Director Report
- 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 Summer Food Service Program Administrative Review performed by cnr on behalf of the DOE CANS. In summary, our school is in compliance with the Federal regulations of the Summer Food Service Program. There are no findings. The review is complete.

Financial Report

	10	21	22	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME
July 1, 2023	\$166,316.05	\$136,221.20	\$113,955.88	\$4,503.13	\$171,249.76
TOTAL RECEIPTS	\$38,244.08	\$1,028.63	\$37,321.97	\$4,123.48	\$20,949.46
TOTAL DISBURSEMENTS	(\$114,787.79)	(\$2,699.36)	(\$4,303.52)	(\$7,385.65)	(\$27,577.52)
ENDING BALANCE	\$89,772.34	\$134,550.53	\$146,384.33	\$1,240.95	\$164,621.70

Certificate of Deposit – \$234,115.62

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$7,626.09

Student Council (Fund 72) – \$1,859.74

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),400.00 ASB WORKERS' COMPENSATION FUND,(WORKERS COMP RENEWAL),9,475.00 BMO MASTERCARD,(PCARD),15,577.67 BRANDENBURGER, LISA ,(REIMBURSEMENT),156.68 CHRZANOWSKI, SARAH ,(REIMBURSEMENT),101.25 CITY OF BIG STONE CITY, (UTILITIES),959.03 DEFEA TRANSPORTATION,(BUS INSPECTION),45.00 MUENCHOW, KIMBERLY ,(REIMBURSEMENT),134.64 MUENCHOW, RACHELLE ,(REIMBURSEMENT),134.64 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),44.55 SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION,(MEMBERSHIP DUES & FEES),450.00 US FOODS,(FOOD PURCHASES, CUSTODIAL),98.03

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),372.15

SPECIAL EDUCATION FUND:

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),1,328.16 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),234.49 US FOODS,(FOOD PURCHASES, CUSTODIAL),89.77

PRESCHOOL/LEARNING CENTER/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),729.00 BMO MASTERCARD,(PCARD),1,648.91 CITY OF BIG STONE CITY, (UTILITIES),314.73 FREVERT, SARAH ,(REIMBURSEMENT),243.66 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),10.00 ORTONVILLE INDEPENDENT AND NORTHERN STAR,(ADVERTISING),96.00 SCHOOL NUTRITION ASSOCIATION OF SD,(ANNUAL CONFERENCE),100.00 US FOODS,(FOOD PURCHASES, CUSTODIAL),294.89

Action Items

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

- Approval of minutes from previous school board meeting(s); July 24, 2023 meeting minutes
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest, if applicable
- Approval to surplus 2007 Edition Prentice Hall America Pathways to the Present; qty 12
- Approval of Holland Crocker as OST Director
- Approval of the Emergency School Bus Mutual Assistance Pact

Motion by Westermeyer, seconded by VanLith, to approve the 2023FY Supplemental Budget #2. 5 votes yes. Motion Carried.

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

There were discussions on the following items:

- Two year reorganization - ongoing
- Next school board meeting(s): September 18, 2023 (regular meeting) at 6:00pm in the board room/CEO office.

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

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication

Big Stone City School District #25-1

2023-2024 Proposed Budget and Means of Finance

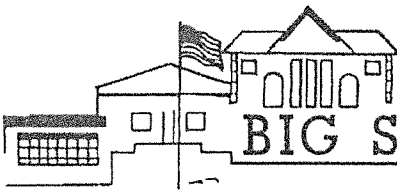
REVENUES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use	\$ 204,779.00					\$ 204,779.00
Ad Valorem Tax	\$ 547,278.00	\$ 200,550.00	\$ 180,300.00			\$ 928,128.00
Opt Out	\$ 250,000.00					\$ 250,000.00
Transfer In	\$ 90,000.00			\$ 27,000.00	\$ 25,000.00	\$ 142,000.00
Preschool					\$ 8,200.00	\$ 8,200.00
Little Lion's Learning Center					\$ 177,791.00	\$ 177,791.00
Out of School Time (OST)					\$ 39,600.00	\$ 39,600.00
All other local revenue	\$ 192,028.00		\$ 6,150.00	\$ 28,400.00	\$ -	\$ 226,578.00
TOTAL LOCAL REVENUE	\$ 1,284,085.00	\$ 200,550.00	\$ 186,450.00	\$ 55,400.00	\$ 250,591.00	\$ 1,977,076.00
County Apportionment	\$ 4,100.00					\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 93,261.00					\$ 93,261.00
State Apportionment	\$ 5,000.00					\$ 5,000.00
Bank Franchise	\$ 12,000.00					\$ 12,000.00
All other state revenue	\$ 4,300.00					\$ 4,300.00
TOTAL STATE REVENUE	\$ 114,561.00	\$ -	\$ -	\$ -	\$ -	\$ 114,561.00
Grants-in-Aid	\$ 119,020.00	\$ -	\$ 31,649.00	\$ 58,910.00	\$ 14,000.00	\$ 223,579.00
TOTAL FEDERAL REVENUE	\$ 119,020.00	\$ -	\$ 31,649.00	\$ 58,910.00	\$ 14,000.00	\$ 223,579.00
TOTAL REVENUES	\$ 1,521,766.00	\$ 200,550.00	\$ 218,099.00	\$ 114,310.00	\$ 264,591.00	\$ 2,319,316.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 382,582.00	\$ 60,000.00				\$ 442,582.00
Middle School Programs	\$ 251,770.00	\$ 45,000.00				\$ 296,770.00
English Language Learners	\$ 2,200.00					\$ 2,200.00
Preschool/Enterprise Fund 53	\$ 25,000.00				\$ 31,188.00	\$ 56,188.00
Little Lion's Learning Center/Fund 53					\$ 192,822.00	\$ 192,822.00
Out of School Time (OST)/Fund 53					\$ 40,581.00	\$ 40,581.00
Title I	\$ 51,568.00					\$ 51,568.00
Tuition	\$ 278,395.00					\$ 278,395.00
Tier II Behavioral Specialist	\$ 4,333.00					\$ 4,333.00
MTSS	\$ 5,000.00					\$ 5,000.00
ESSER 2 Plan Expenses	\$ 5,000.00					\$ 5,000.00
Library	\$ 6,769.00					\$ 6,769.00
Technology	\$ 15,956.00	\$ 20,000.00				\$ 35,956.00
School Board	\$ 27,684.00					\$ 27,684.00
Administration & Offices	\$ 229,239.00					\$ 229,239.00
Food Service Program	\$ 27,000.00			\$ 114,310.00		\$ 141,310.00
Other Support Services	\$ 12,220.00					\$ 12,220.00
Operation & Maint.	\$ 153,609.00	\$ 75,550.00				\$ 229,159.00
Transportation	\$ 27,135.00					\$ 27,135.00
Extracurricular/Activities	\$ 16,306.00					\$ 16,306.00
Mild/Moderate Dis.			\$ 158,290.00			\$ 158,290.00
Psychological Serv.			\$ 4,000.00			\$ 4,000.00
Speech Services			\$ 50,809.00			\$ 50,809.00
Therapy Services			\$ 5,000.00			\$ 5,000.00
TOTAL EXPENSES	\$ 1,521,766.00	\$ 200,550.00	\$ 218,099.00	\$ 114,310.00	\$ 264,591.00	\$ 2,319,316.00

Approximate Cost of Publication _____



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

BIG STONE CITY SCHOOL DISTRICT 25-1

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

September 18, 2023

Grant County Auditor
Grant County Courthouse
210 East 5th Avenue
Milbank, SD 57252

Roberts County Auditor
Roberts County Courthouse
411 2nd Avenue East, Ste. 1B
Sisseton, SD 57262

County Auditor-

Let it be resolved, at the September 18, 2023 regular meeting, that the School Board of the Big Stone City School District #25-1, after duly considering the proposed budget and its changes thereto, to be published in accordance with SDCL 13-11-2 hereby approves and adopts its proposed budget and changes thereto, to be its Annual Budget for the fiscal year July 1, 2023 through June 30, 2024. The adopted Annual budget levy requests are as follows:

- General Fund \$1.32 per \$1,000 of Agricultural valuation (AG)
 \$2.954 per \$1,000 of Owner Occupied valuation (OO)
 \$6.113 per \$1,000 of other valuation (OTH)
(Note – if these values are not exact, please call. We are requesting the max amount we can call for)
- General Fund Opt-Out \$250,000 (out of a \$250,000 limit)
- Capital Outlay Fund \$210,000 (SDCL 13-16-7, 7.2 & 7.3)
- Special Education Fund \$1.574 per \$1,000 of total valuation (SDCL 13-37-16)
(Note – max levy for Special Education is \$1.574)

(Note per DOR, General Opt Out, Bond Redemption, and all Capital Outlay requests MUST be requested in a dollar amount)

The following are school board members for the 2023-2024 fiscal year:

- Hillary Henrich, President
- Sue Westermeyer, Vice-President
- Amy VanLith
- Sue Christensen
- Alan Chrzanowski

Please contact me if you have any questions or concerns.

Thank you,

Christopher Folk
CEO/Business Manager
Ph 605-862-8108



BIG STONE CITY LIONS

