

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

September 19, 2022 at 5:00 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. School Board Training with ASBSD, Jim Holbeck for approximately 1.5 hours
6. **Community Input Session (5-minute maximum)**
 - a. Review of the Fall 2022 "Back to School Plan" per ARP (American Rescue Plan) requirements for DOE (Dept of Education) GMS (Grants Management System)
 1. There has been no changes to this plan
 2. **Motion:** _____ MC: _____ (____-____)
7. **Communication Items**
 - a. Board Communication
 1. Wellness Committee – member opportunity; please talk to Mr. Folk to obtain more details. The committee may not have to meet this year if nothing changes drastically from USDA. We do have a current Wellness Policy in place.
 2. Review of Committees for 2023FY
 3. Appointment of a board member to the ASBSD’s Delegate Assembly (previous year Amy VanLith)
 - a. **Motion:** _____ MC: _____ (____-____)
 - b. Principal Report
 1. Benchmark Data Presentation

- c. Learning Center Director Report – quarterly financial reporting for September 2022
- 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; payment to Risk Program Administrators for cyber security insurance \$5,832.97; many requisitions for the start of the school year including student program software; M&E Plastic Repair \$2,200, Really Great Reading curriculum \$4,083.30
 - 3. Payroll Register – Unitemized Report (current month)
 - 4. Balance Sheet
 - 5. Check Reconciliation Report
 - 6. Manual Journal Entry Board Report

8. 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 15, 2022 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 Ashley Wollschlager as Athletic Director for the 2022-2023 school year.
 - 6. Approval of Charlotte Athey as Paraprofessional for the 2022-2023 school year.
 - 7. Approval of the 2022-2023 Milbank School Tuition Agreement
 - 8. Approval of the Special Education Student Acknowledgement and Tuition Agreement from Ortonville School.
 - a. Like in previous, years, these forms are a requirement for MN special education students. These are our Big Stone City school district resident students who are on IEPs. These forms are acknowledging that our district is financially responsible for the special education costs associated with these students. The BSCS district monitors these students, along with Ortonville personnel.
 - 9. Approval of the South Dakota Open Enrollment Application for #080
 - a. Open enrolled elementary students from Big Stone City to Milbank
 - 10. Approval of the 2022FY Supplemental Budget #2 ending June 30, 2022
 - a. This supplemental budget is needed due to recoding ESSER 3 expenses for the Grants Management System (GMS) DOE.

9. Separate Action Items

- a. Approval of the 2022-2023 Proposed Budget and Means of Finance
 - 1. Proposed budget attached to the school board agenda. The administration recommends approval as presented.
 - 2. **Motion:** _____ **MC:**___ (____-____)

- b. Approval of the 2022-2023 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 2022FY Annual Financial Report pursuant to SDCL 13-8-47
 - 1. The annual financial report was due by August 31, 2022 and was submitted and deemed complete by DOE before the due date.
 - 2. **Motion:** _____ **MC:**___ (____-____)

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

- a. Looking forward – 2021-2022 state report card, school events that are scheduled for this year, and October 20, 2022 in-service day focused on safety, lockdown procedures/walkthrough, fire extinguishers, AED, CPR, “Stop the Bleed”, technology – ransomware information.
- b. Next school board meeting(s): based on reorg meeting, third Monday of the month, October 17, 2022 (regular meeting) at 6:00pm in the school boardroom/CEO office

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	1,307.28	2,959.14
1190	PENALTIES AND INTEREST ON TAX	0.00	7.66
1510	INTEREST EARNED	4.80	10.24
1973	MEDICAID INDIRECT ADM SERVICES	0.00	718.83
2110	COUNTY APPORTIONMENT	0.03	1,036.35
3111	STATE AID	0.00	14,061.00
4200	REVENUE IN LIEU OF TAXES	0.00	60.73
10	GENERAL FUND	1,312.11	18,853.95
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	380.69	810.65
1190	PENALTIES AND INTEREST ON TAX	0.00	1.34
21	CAPITAL OUTLAY FUND	380.69	811.99
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	232.74	495.26
1190	PENALTIES AND INTEREST ON TAX	0.00	0.82
1973	MEDICAID INDIRECT ADM SERVICES	0.00	41.00
22	SPECIAL EDUCATION FUND	232.74	537.08
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	0.00	(28.95)
1620	SALES TO ADULTS	55.00	130.00
1990	OTHER	245.00	245.00
4810	FEDERAL REIMBURSEMENT	2,932.44	2,932.44
51	FOOD SERVICE FUND	3,232.44	3,278.49
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1981	DAY CARE CENTER SERVICES	17,594.00	24,119.00
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	10,111.00	13,333.95
1990	OTHER	0.00	23.00
4151	OTHER STATE REV.	0.00	79,966.26
4810	FEDERAL REIMBURSEMENT	1,002.34	1,002.34
53	PRESCHOOL/OST/LITTLE LIONS FUND	28,707.34	118,444.55
Grand Total:		33,865.32	141,926.06

Big Stone City School District 25-1

BSCS Expenditure Summary

09/15/2022 10:53 AM

Regular; Processing Month 08/2022; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 57,909.05	\$ 81,880.05
21	CAPITAL OUTLAY FUND	\$ 88,771.65	\$ 88,771.65
22	SPECIAL EDUCATION FUND	\$ 1,534.66	\$ 2,325.24
51	FOOD SERVICE FUND	\$ 3,093.16	\$ 5,454.11
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 25,375.49	\$ 52,904.28
Grand Total:		\$ 176,684.01	\$ 231,335.33

Per Bank Statement	Ending-	August 31, 2022	
MAIN Account			\$ 418,803.71
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 313,332.29
(11) ADV PYMT & (71) FLEX Account			\$ 6,115.37
(72) STUDENT COUNCIL Account			\$ 1,972.05

NOTE:

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
BIGSTON-03 RISK PROGRAM ADMINISTRATORS		09/08/2022
(CYBER SECURITY INSURANCE)		5,832.97 CYBER SECURITY INSURANCE YEARLY PREMIUM
Vendor Name RISK PROGRAM ADMINISTRATORS		<hr/> 5,832.97
Fund Number 10		<hr/> 5,832.97
Checking Account ID 1		<hr/> 5,832.97

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

SEPT 2022 ADVANCE PAYMENT FUND

09/12/2022

(SCHOOL CHECKING FUND)

195.00 CK# 4625 SHAPE SD PE TEACHER PD CONF FEE

(SCHOOL CHECKING FUND)

60.00 CK# 4628 2023FY NE SUPT MEETING DUES

Vendor Name ADVANCE PAYMENT FUND

255.00

22-Sep-0001 BMO MASTERCARD

09/19/2022

(PCARD)

117.00 PCARD1 Marathon FUEL

(PCARD)

201.97 PCARD5 AMAZON 3RD GR REQ

(PCARD)

70.22 PCARD5 Hobby Lobby 3RD GR REQ

(PCARD)

210.00 PCARD5 Dakota Wesleyan Univer ELL EXPENS

(PCARD)

20.24 PCARD6 Dollar General CUSTODIAL SUPPLY

(PCARD)

119.88 PCARD4 Education_com Premium TEACHER LES

(PCARD)

10.69 PCARD4 Dollar General MTSS

(PCARD)

18.99 PCARD4 Zazzle TEACHER LESSON HELP

(PCARD)

86.33 PCARD4 Marathon FUEL

(PCARD)

100.96 PCARD4 Marathon FUEL

(PCARD)

236.82 PCARDC AMAZON COPY PAPER

(PCARD)

567.60 PCARDC Infobase Learning CURR PROG - TIT

(PCARD)

193.07 PCARDC Cintas CUSTODIAL SERVICE

(PCARD)

182.75 PCARDC AMAZON LIBRARY PRINTER

(PCARD)

188.90 PCARDC Centurylink TELEPHONE

(PCARD)

68.99 PCARDC AMAZON OFFICE SUPPLY - COMMUNICAT

(PCARD)

21.49 PCARDC AMAZON 2ND GR REQ

(PCARD)

76.00 PCARDC AMAZON OFFICE -LAMINATOR FILM

(PCARD)

74.62 PCARDC AMAZON MS REQ

(PCARD)

146.88 PCARDC AMAZON ELL EXPENSE

(PCARD)

80.00 PCARDC AMAZON OFFICE SUPPLY

(PCARD)

920.00 PCARDC 3d Security SCHOOL FIRE INSPECTIO

(PCARD)

(24.97) PCARDC AMAZON 1ST GR REQ - RETURN

(PCARD)

1,586.00 PCARDC IXL School Subscript MATH PROG -

(PCARD)

266.76 PCARDC Heggerty Literacy K CURRICULUM -

(PCARD)

(13.99) PCARDC AMAZON 2ND GR REQ - RETURN

(PCARD)

167.98 PCARDC S&s Worldwide PE EQUIPMENT - DODG

(PCARD)

264.00 PCARDC Tubbs Of Soft Wate SOFTENER RENTA

(PCARD)

91.15 PCARDC Tristatewat WATER SERVICE

(PCARD)

112.00 PCARDC Schoolmate MS STUDENT AGENDA

(PCARD)

136.00 PCARDC Schoolmate ELEM STUDENT AGENDA

(PCARD)

198.60 PCARDC Waste Mgmt RECYCLING/GARBAGE

(PCARD)

19.71 PCARDC AMAZON 2ND GR REQ

(PCARD)

37.47 PCARDC AMAZON MTSS WRISTBANDS

(PCARD)

99.90 PCARDC AMAZON 2ND GR REQ

(PCARD)

24.99 PCARDC AMAZON 1ST GR REQ

Invoice Number	Vendor Name	Invoice Date	Description	Amount	Detail Description
			(PCARD)	19.99	PCARDC AMAZON MTSS
			(PCARD)	15.98	PCARDC Teacherspayteachers PE SUPPLY
			(PCARD)	143.28	PCARDC AMAZON 1ST GR REQ
			(PCARD)	5.58	PCARDC AMAZON OFFICE SUPPLY
			(PCARD)	16.99	PCARDC AMAZON MTSS
			(PCARD)	8.22	PCARDC Quill PAPER
			(PCARD)	25.69	PCARDC Quill PAPER
			(PCARD)	52.78	PCARDC Quill PAPER
			(PCARD)	295.62	PCARDC Quill PAPER
			(PCARD)	15.85	PCARDC Quill PAPER
			(PCARD)	22.27	PCARDC Quill PAPER
			(PCARD)	21.49	PCARDC AMAZON 2ND GR REQ
			(PCARD)	554.40	PCARDC The Math Learning Cent ELEM STUDE
			(PCARD)	13.83	PCARD6 Runnings CUSTODIAL SUPPLY - GLOVE
			(PCARD)	262.16	PCARDC AMAZON COPY PAPER
			(PCARD)	40.63	PCARD6 Aldi FFVP
			(PCARD)	18.12	PCARD6 Berens FFVP
			(PCARD)	18.99	PCARDC AMAZON 1ST GR REQ
			(PCARD)	29.00	PCARDC Screencastify MS SUPPLY
			(PCARD)	3.98	PCARD6 WALMART CUSTODIAL SUPPLY
Vendor Name	BMO MASTERCARD			<u>8,263.85</u>	
SEPT 2022	BRANDT, LORELEI	09/08/2022			
(REIMBURSEMENT)				120.00	TUITION CREDIT REIMBURSEMENT; 3 CREDITS
Vendor Name	BRANDT, LORELEI			<u>120.00</u>	
STMT	CASH-WA DISTRIBUTING CO	09/09/2022			
(FOOD SERVICE)				647.48	CUSTODIAL SUPPLIES
(FOOD SERVICE)				241.05	FFVP
Vendor Name	CASH-WA DISTRIBUTING CO			<u>888.53</u>	
UTILITIES1-0141	CITY OF BIG STONE CITY	09/09/2022			
(UTILITIES - 1952 BUILDING)				176.43	ELECTRIC
(UTILITIES - 1952 BUILDING)				35.47	WATER & SEWER ETC CHARGES
UTILITIES2-0141	CITY OF BIG STONE CITY	09/09/2022			
(UTILITIES-1900)				352.40	ELECTRIC
(UTILITIES-1900)				41.06	WATER & SEWER ETC CHARGES
UTILITIES3-0141	CITY OF BIG STONE CITY	09/09/2022			
(UTILITIES - GYM)				410.53	ELECTRIC
(UTILITIES - GYM)				41.63	WATER & SEWER ETC CHARGES
Vendor Name	CITY OF BIG STONE CITY			<u>1,057.52</u>	

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
SEPT 2022 (REIMBURSEMENT)	CROCKER, HOLLAND	09/12/2022
Vendor Name	CROCKER, HOLLAND	20.00 BACKGROUND CK FEE
		<hr/> 20.00
SEPT 2022 (BACKGROUND CHECKS)	DIVISION OF CRIMINAL INVESTIGATION	09/09/2022
SEPT 2022-2 (BACKGROUND CHECKS)	DIVISION OF CRIMINAL INVESTIGATION	09/09/2022
Vendor Name	DIVISION OF CRIMINAL INVESTIGATION	43.25 BACKGROUND CK FEE (R WALSH) 43.25 BACKGROUND CK FEE (K WOLLSCHLAGER)
		<hr/> 86.50
8/31/2022 STMT (ADVERTISING) (ADVERTISING) (ADVERTISING)	GRANT COUNTY REVIEW	09/08/2022
Vendor Name	GRANT COUNTY REVIEW	143.86 JULY 25 2022 BOARD PROCEEDINGS 60.94 AUG 15 2022 BOARD PROCEEDINGS 35.68 YEARLY SUBSCRIPTION
		<hr/> 240.48
SEPT 2022 (REIMBURSEMENT)	HANSON, RENAE	09/12/2022
Vendor Name	HANSON, RENAE	20.00 BACKGROUND CK FEE
		<hr/> 20.00
SEPT 2022 (REIMBURSEMENT)	HUBER, JANELLE	09/08/2022
Vendor Name	HUBER, JANELLE	78.38 STAFF BREAKFAST INSERVICE
		<hr/> 78.38
SEPT 2022 (REIMBURSEMENT)	JACOBSON, DORLA	09/08/2022
Vendor Name	JACOBSON, DORLA	65.09 FUEL/TRAVEL FOR BEE CLASS
		<hr/> 65.09
SEPT 2022 (REIMBURSEMENT)	LEWANDOWSKI, MORGAN	09/12/2022
Vendor Name	LEWANDOWSKI, MORGAN	10.00 BACKGROUND CK FEE
		<hr/> 10.00
SEPT 2022-0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	09/09/2022
Vendor Name	NORTHWESTERN ENERGY	54.72 HEAT - NAT GAS
		<hr/> 54.72
6083	ORTONVILLE PLUMBING & HEATING	09/08/2022

Invoice Number	Vendor Name	Invoice Date
Description (MAINTENANCE & SUPPLIES)		Amount Detail Description
Vendor Name	ORTONVILLE PLUMBING & HEATING	351.17 1900 GIRLS BATHROOM LEAK REPAIR
		<hr/> 351.17
2023FY PRINCIPAL	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	09/08/2022
(MEMBERSHIP & DUES)		125.00 PRINCIPAL DUES
Vendor Name	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	
		<hr/> 125.00
B15350157	SHI INTERNATIONAL	09/08/2022
(TECHNOLOGY LICENSES)		975.62 2023FY STUDENT LICENSE SOFTWARE
Vendor Name	SHI INTERNATIONAL	
		<hr/> 975.62
2023FY	SOFTWARE UNLIMITED INC	09/08/2022
(ACCOUNTING SOFTWARE)		3,800.00 2023FY ACCOUNTING SOFTWARE YEARLY FEE
Vendor Name	SOFTWARE UNLIMITED INC	
		<hr/> 3,800.00
S00125204	SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION	09/12/2022
(FEE)		32.00 ANNUAL BILLBOARD FEE
Vendor Name	SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION	
		<hr/> 32.00
3 YEAR RENT	SPORS, MICHAEL V	09/12/2022
(BOILER WATER SOFTENER RENT)		351.00 WATER SOFTENER FOR BOILER - 3 YR RENT
Vendor Name	SPORS, MICHAEL V	
		<hr/> 351.00
8/31/2022 STMT	US FOODS	09/09/2022
(FOOD PURCHASES)		313.12 CUSTODIAL SUPPLIES
Vendor Name	US FOODS	
		<hr/> 313.12
Fund Number	10	<hr/> 17,107.98
Checking Account ID	1	Fund Number 21
22-Sep-0001	BMO MASTERCARD	CAPITAL OUTLAY FUND
(PCARD)		09/19/2022
(PCARD)		152.28 PCARDC Century Business BASE CHARGE - JU
(PCARD)		121.96 PCARDC Century Business USAGE CHARGE - J
(PCARD)		152.28 PCARDC Century Business BASE CHARGE - AU
(PCARD)		67.58 PCARDC Century Business USAGE CHARGE - A
Vendor Name	BMO MASTERCARD	

Invoice Number	Vendor Name	Invoice Date	Amount	Description
			494.10	
SEPT 2022	M&E PLASTIC REPAIR	09/09/2022		
(PLAYGROUND REPAIR SERVICE)			2,200.00	PLAYGROUND SLIDE AND OTHER REPAIR
Vendor Name	M&E PLASTIC REPAIR		2,200.00	
35011	REALLY GREAT READING COMPANY LLC	09/13/2022		
(READING CURRICULUM)			4,083.30	2023FY READING CURRICULUM
Vendor Name	REALLY GREAT READING COMPANY LLC		4,083.30	
Fund Number	21		6,777.40	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
22682	BIG STONE THERAPIES INC	09/09/2022		
(THERAPY)			94.78	OT ADMIN MEETINGS BEFORE SCHOOL
Vendor Name	BIG STONE THERAPIES INC		94.78	
22-Sep-0001	BMO MASTERCARD	09/19/2022		
(PCARD)			171.96	PCARDC SCHOOL SPECIALTY SPED OFFICE CHAI
(PCARD)			311.98	PCARDC Best Western SPED TEACHER PD LODG
Vendor Name	BMO MASTERCARD		483.94	
Fund Number	22		578.72	
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
22-Sep-0001	BMO MASTERCARD	09/19/2022		
(PCARD)			33.76	PCARD6 AMAZON DISHWASHER REPAIR PART
(PCARD)			35.65	PCARD6 HARTMANS SCHOOL FOOD
(PCARD)			19.20	PCARD6 Berens SCHOOL FOOD
(PCARD)			23.05	PCARD6 Aldi SCHOOL FOOD
(PCARD)			4.97	PCARD6 Aldi KITCHEN SUPPLY
(PCARD)			13.22	PCARD6 Berens SCHOOL FOOD
(PCARD)			14.09	PCARD6 Berens SCHOOL FOOD
(PCARD)			12.49	PCARD6 Berens KITCHEN SUPPLY
(PCARD)			61.94	PCARD6 WALMART SCHOOL FOOD
(PCARD)			56.53	PCARD6 HARTMANS SCHOOL FOOD
(PCARD)			20.16	PCARD6 Menards KITCHEN SUPPLY
(PCARD)			27.54	PCARD6 Hy-Vee SUPPLY CHAIN EXP
Vendor Name	BMO MASTERCARD		322.60	
STMT	CASH-WA DISTRIBUTING CO	09/09/2022		
(FOOD SERVICE)			865.53	SCHOOL FOOD

09/13/2022 12:57 PM

Unposted; Batch Description SEPTEMBER 19 2022 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(FOOD SERVICE)	CASH-WA DISTRIBUTING CO		123.25	KITCHEN SUPPLIES
			<hr/>	
			988.78	
597076	EAST SIDE JERSEY DAIRY	09/09/2022	96.60	MILK PURCHASE - SUPPLY CHAIN FUNDS
(SCHOOL LUNCH MILK)	EAST SIDE JERSEY DAIRY			
			<hr/>	
			96.60	
8/31/2022 STMT GRANT COUNTY REVIEW		09/08/2022	56.00	LT SUB FOR KITCHEN AD
(ADVERTISING)	GRANT COUNTY REVIEW			
			<hr/>	
			56.00	
74206	ORTONVILLE INDEPENDENT AND NORTHERN STAR	09/08/2022	49.50	LT SUB FOR KITCHEN AD
(ADVERTISING)	ORTONVILLE INDEPENDENT AND NORTHERN STAR			
			<hr/>	
			49.50	
8/31/2022 STMT US FOODS		09/09/2022	868.92	SCHOOL FOOD
(FOOD PURCHASES)			58.93	KITCHEN SUPPLIES
(FOOD PURCHASES)	US FOODS			
			<hr/>	
			927.85	
			<hr/>	
			2,441.33	
Fund Number 51				
Checking Account ID 1	Fund Number 53			PRESCHOOL/OST/LITTLE LIONS FUND
SEPT 2022 ADVANCE PAYMENT FUND		09/12/2022	195.00	CK# 4624 LLLC HELP (BRANDON VREIM)
(SCHOOL CHECKING FUND)			500.00	CK# 4627 SUMMER OST ART PROG (STEPH FOLK)
(SCHOOL CHECKING FUND)	ADVANCE PAYMENT FUND			
			<hr/>	
			695.00	
22-Sep-0001	BMO MASTERCARD	09/19/2022	46.36	PCARD3 Bills Supervalu CACFP
(PCARD)			83.41	PCARD3 AMAZON LLLC SUPPLY
(PCARD)			22.69	PCARD3 HARTMANS CACFP
(PCARD)			27.78	PCARD3 HARTMANS CACFP
(PCARD)			32.06	PCARD3 Ortonville Flower Shop FUNERAL FL
(PCARD)			42.91	PCARD3 WALMART LLLC SUPPLY
(PCARD)			71.76	PCARD3 Caseys CACFP
(PCARD)			35.68	PCARD2 Dollar General OST SUPPLY
(PCARD)			64.06	PCARD2 Caseys OST SUPPLY

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(PCARD)		63.85 PCARD2 AMAZON PREK SUPPLY
(PCARD)		104.65 PCARD3 WALMART CACFP
(PCARD)		22.21 PCARD3 AMAZON LLLC SUPPLY
(PCARD)		60.71 PCARD3 HARTMANS CACFP
(PCARD)		840.00 PCARDC 3d Security LLLC FIRE INSPECTION
(PCARD)		95.11 PCARDC HARTMANS CACFP
(PCARD)		74.89 PCARDC HARTMANS CACFP
(PCARD)		79.97 PCARDC HARTMANS CACFP
(PCARD)		85.25 PCARDC HARTMANS CACFP
Vendor Name	BMO MASTERCARD	<hr/> 1,853.35
STMT	CASH-WA DISTRIBUTING CO	09/09/2022
(FOOD SERVICE)		460.77 CACFP
Vendor Name	CASH-WA DISTRIBUTING CO	<hr/> 460.77
UTILITIES -0038	CITY OF BIG STONE CITY	09/09/2022
(UTILITIES)		181.10 ELECTRICAL
(UTILITIES)		78.91 WATER SEWER ETC
(UTILITIES)		32.90 GARBAGE
Vendor Name	CITY OF BIG STONE CITY	<hr/> 292.91
SEPT2022 --0001	NORTHWESTERN ENERGY	09/09/2022
(LLLC UTILITY - NATGAS)		10.00 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 10.00
SEPT 2022	THYNE, TARAH	09/12/2022
(REIMBURSEMENT)		20.00 BACKGROUND CK FEE
Vendor Name	THYNE, TARAH	<hr/> 20.00
Fund Number	53	<hr/> 3,332.03
Checking Account ID	1	<hr/> 30,237.46

<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										2,829.69
	GROSS:	3,249.37	3,249.37	0.00	3,249.37	3,249.37	2,155.24	3,905.24	3,905.24	3,775.93	
3,905.24	EMPLOYEE:	(106.27)	(62.83)	0.00	(201.46)	(47.12)	(129.31)			(526.56)	0.00
	EMPLOYER:				201.46	47.12	129.31	0.00	0.00	0.00	276.10
ANDEARL	ANDERSON, ARLO										879.01
	GROSS:	962.65	0.00	0.00	962.65	962.65	716.68	1,043.35	1,043.35	1,000.35	
1,043.35	EMPLOYEE:	0.00	0.00	0.00	(59.68)	(13.96)	(43.00)			(47.70)	0.00
	EMPLOYER:				59.68	13.96	43.00	0.00	0.00	0.00	0.68
ANDESHE	ANDERSON, SHELLY										3,190.60
	GROSS:	4,264.33	0.00	0.00	4,264.33	4,264.33	4,272.05	4,892.05	4,892.05	4,635.73	
4,892.05	EMPLOYEE:	(347.82)	0.00	0.00	(264.39)	(61.83)	(256.32)			(771.09)	0.00
	EMPLOYER:				264.39	61.83	256.32	0.00	0.00	0.00	551.10
ATHECHA	ATHEY, CHARLOTTE										301.68
	GROSS:	326.67	0.00	0.00	326.67	326.67	0.00	326.67	326.67	326.67	
326.67	EMPLOYEE:	0.00	0.00	0.00	(20.25)	(4.74)	0.00			0.00	0.00
	EMPLOYER:				20.25	4.74	0.00	0.00	0.00	0.00	0.00
BERRTAT	BERRY, TATUM										859.59
	GROSS:	930.80	0.00	0.00	930.80	930.80	0.00	930.80	930.80	930.80	
930.80	EMPLOYEE:	0.00	0.00	0.00	(57.71)	(13.50)	0.00			0.00	0.00
	EMPLOYER:				57.71	13.50	0.00	0.00	0.00	0.00	0.00
BOLSPAT	BOLSTA, PATRICIA										48.03
	GROSS:	52.00	0.00	0.00	52.00	52.00	0.00	52.00	52.00	52.00	
52.00	EMPLOYEE:	0.00	0.00	0.00	(3.22)	(0.75)	0.00			0.00	0.00
	EMPLOYER:				3.22	0.75	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI										1,862.18
	GROSS:	2,465.19	2,465.19	0.00	2,465.19	2,465.19	0.00	2,465.19	2,465.19	2,465.19	
2,465.19	EMPLOYEE:	(155.52)	(258.90)	0.00	(152.84)	(35.75)	0.00			0.00	0.00
	EMPLOYER:				152.84	35.75	0.00	0.00	0.00	0.00	475.00
BURDKAI	BURDORF, KAITLYN										2,127.98
	GROSS:	2,614.45	0.00	0.00	2,614.45	2,614.45	2,811.20	2,811.20	2,811.20	2,642.53	
2,811.20	EMPLOYEE:	(267.11)	0.00	0.00	(162.10)	(37.91)	(168.67)			(47.43)	0.00
	EMPLOYER:				162.10	37.91	168.67	0.00	0.00	0.00	1.10
CHRISUE	CHRISTENSEN, SUE										90.27
	GROSS:	97.75	0.00	0.00	97.75	97.75	0.00	97.75	97.75	97.75	
97.75	EMPLOYEE:	0.00	0.00	0.00	(6.06)	(1.42)	0.00			0.00	0.00
	EMPLOYER:				6.06	1.42	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH										2,300.15
	GROSS:	2,525.54	0.00	0.00	2,525.54	2,525.54	2,027.17	2,647.17	2,647.17	2,525.54	
2,647.17	EMPLOYEE:	0.00	0.00	0.00	(156.58)	(36.62)	(121.63)			(32.19)	0.00
	EMPLOYER:				156.58	36.62	121.63	0.00	0.00	0.00	1.10
COOPKER	COOPER, KERSTIN										546.82
	GROSS:	620.00	0.00	0.00	620.00	620.00	0.00	620.00	620.00	620.00	
620.00	EMPLOYEE:	(25.75)	0.00	0.00	(38.44)	(8.99)	0.00			0.00	0.00
	EMPLOYER:				38.44	8.99	0.00	0.00	0.00	0.00	1.10
COOPNIC	COOPER, NICHOLE M										6,194.48
	GROSS:	7,296.62	0.00	0.00	7,296.62	7,296.62	3,644.25	7,654.25	7,654.25	7,435.59	
7,654.25	EMPLOYEE:	(461.09)	0.00	0.00	(452.39)	(105.81)	(218.66)			(221.82)	0.00
	EMPLOYER:				452.39	105.81	218.66	0.00	0.00	0.00	1.10

	<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>
CROCHOL	CROCKER, HOLLAND											
												5,032.71
	GROSS:	5,898.53	0.00	0.00	5,898.53	5,898.53	3,310.67	6,097.17	6,097.17	5,898.53		
6,097.17	EMPLOYEE:	(414.58)	0.00	0.00	(365.71)	(85.53)	(198.64)				0.00	0.00
	EMPLOYER:				365.71	85.53	198.64	0.00	0.00	0.00	0.00	0.00
CRONJEN	CRONEN, JENNIFER											
												7,058.67
	GROSS:	9,092.16	9,092.16	0.00	9,092.16	9,092.16	3,669.17	9,679.17	9,679.17	9,459.02		
9,679.17	EMPLOYEE:	(762.56)	(397.92)	0.00	(563.71)	(131.84)	(220.15)				(544.32)	0.00
	EMPLOYER:				563.71	131.84	220.15	0.00	0.00	0.00	1.10	0.00
FEMLBRA	FEMLING, BRADEN											
												1,001.83
	GROSS:	1,085.50	0.00	0.00	1,085.50	1,085.50	0.00	1,085.50	1,085.50	1,085.50		
1,085.50	EMPLOYEE:	(0.63)	0.00	0.00	(67.30)	(15.74)	0.00				0.00	0.00
	EMPLOYER:				67.30	15.74	0.00	0.00	0.00	0.00	0.00	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												7,867.63
	GROSS:	9,669.59	0.00	0.00	9,994.59	9,994.59	6,583.33	10,268.33	10,268.33	9,873.33		
10,593.33	EMPLOYEE:	(831.85)	0.00	0.00	(619.66)	(144.93)	(645.00)				(494.26)	0.00
	EMPLOYER:				619.66	144.93	845.00	0.00	0.00	0.00	8.80	0.00
FREVSAR	FREVERT, SARAH											
												2,604.34
	GROSS:	3,179.44	3,179.44	0.00	3,179.44	3,179.44	3,513.83	3,513.83	3,513.83	3,303.00		
3,513.83	EMPLOYEE:	(217.28)	(114.59)	0.00	(197.13)	(46.10)	(210.83)				(123.56)	0.00
	EMPLOYER:				197.13	46.10	210.83	0.00	0.00	0.00	1.10	0.00
GUSTMAD	GUSTAFSON, MADELEINE											
												419.34
	GROSS:	461.50	461.50	0.00	461.50	461.50	0.00	461.50	461.50	461.50		
461.50	EMPLOYEE:	0.00	(6.66)	0.00	(28.61)	(6.69)	0.00				0.00	0.00
	EMPLOYER:				28.61	6.69	0.00	0.00	0.00	0.00	0.00	0.00
HALVKAR	HALVORSON, KAREN											
												1,848.53
	GROSS:	2,305.25	0.00	0.00	2,305.25	2,305.25	2,537.65	2,537.65	2,537.65	2,385.39		
2,537.65	EMPLOYEE:	(255.01)	0.00	0.00	(142.93)	(33.43)	(152.26)				(105.49)	0.00
	EMPLOYER:				142.93	33.43	152.26	0.00	0.00	0.00	1.10	0.00
HANSREN	HANSON, RENAE											
												4,305.71
	GROSS:	5,314.80	5,314.80	0.00	5,314.80	5,314.80	3,794.00	5,794.00	5,794.00	5,566.36		
5,794.00	EMPLOYEE:	(344.53)	(257.98)	0.00	(329.52)	(77.06)	(227.64)				(251.56)	0.00
	EMPLOYER:				329.52	77.06	227.64	0.00	0.00	0.00	550.00	0.00
HENNSTA	HENNINGS, STACY											
												1,768.49
	GROSS:	2,064.98	0.00	0.00	2,064.98	2,064.98	1,610.99	2,230.99	2,230.99	2,134.33		
2,230.99	EMPLOYEE:	(138.52)	0.00	0.00	(128.03)	(29.94)	(96.66)				(69.35)	0.00
	EMPLOYER:				128.03	29.94	96.66	0.00	0.00	0.00	1.10	0.00
HUBEJAN	HUBER, JANELLE											
												4,274.42
	GROSS:	5,219.28	0.00	0.00	5,219.28	5,219.28	5,576.53	5,583.33	5,583.33	5,248.74		
5,583.33	EMPLOYEE:	(545.58)	0.00	0.00	(323.60)	(75.68)	(334.59)				(29.46)	0.00
	EMPLOYER:				323.60	75.68	334.59	0.00	0.00	0.00	1.10	0.00
JACODOR	JACOBSON, DORLA K											
												6,205.98
	GROSS:	7,545.28	7,545.28	0.00	7,782.78	7,782.78	4,378.08	8,158.97	8,396.47	7,896.29		
8,396.47	EMPLOYEE:	(490.93)	(252.98)	0.00	(482.53)	(112.86)	(262.68)				(588.51)	0.00
	EMPLOYER:				482.53	112.86	262.68	0.00	0.00	0.00	555.60	0.00
KASTKAR	KASTRUP, KARLA											
												1,183.46
	GROSS:	1,375.35	0.00	0.00	1,375.35	1,375.35	4,388.67	5,738.67	5,738.67	5,475.35		
5,738.67	EMPLOYEE:	(86.67)	0.00	0.00	(85.27)	(19.95)	(4,363.32)				0.00	0.00
	EMPLOYER:				85.27	19.95	263.32	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>
LESTDAN	LESTER, DAN											
												2,549.12
	GROSS:	3,018.62	0.00	0.00	3,018.62	3,018.62	2,916.40	3,536.40	3,536.40	3,361.42		
3,536.40	EMPLOYEE:	(184.21)	0.00	0.00	(187.15)	(43.77)	(174.96)				(397.17)	0.00
	EMPLOYER:				187.15	43.77	174.98	0.00	0.00	0.00	551.10	0.00
LEWAMOR	LEWANDOWSKI, MORGAN											
												267.84
	GROSS:	290.03	0.00	0.00	290.03	290.03	149.50	299.00	299.00	290.03		
299.00	EMPLOYEE:	0.00	0.00	0.00	(17.98)	(4.21)	(6.97)				0.00	0.00
	EMPLOYER:				17.98	4.21	6.97	0.00	0.00	0.00	0.00	0.00
MUENKIM	MUENCHOW, KIMBERLY											
												201.68
	GROSS:	326.67	326.67	0.00	326.67	326.67	0.00	326.67	326.67	326.67		
326.67	EMPLOYEE:	(100.00)	0.00	0.00	(20.25)	(4.74)	0.00				0.00	0.00
	EMPLOYER:				20.25	4.74	0.00	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												5,199.79
	GROSS:	6,807.84	6,807.84	0.00	6,807.84	6,807.84	3,294.00	7,304.00	7,304.00	7,106.36		
7,304.00	EMPLOYEE:	(723.70)	(349.74)	0.00	(422.09)	(98.72)	(197.64)				(312.32)	0.00
	EMPLOYER:				422.09	98.72	197.64	0.00	0.00	0.00	551.10	0.00
MUSCSYL	MUSCH, SYLVIA											
												6,383.15
	GROSS:	7,796.72	0.00	0.00	7,796.72	7,796.72	4,069.36	8,079.36	8,079.36	7,835.20		
8,079.36	EMPLOYEE:	(807.11)	0.00	0.00	(483.40)	(113.06)	(244.16)				(48.48)	0.00
	EMPLOYER:				483.40	113.06	244.16	0.00	0.00	0.00	0.81	0.00
NEUGELL	NEUGEBAUER, ELLIE											
												249.12
	GROSS:	269.75	0.00	0.00	269.75	269.75	0.00	269.75	269.75	269.75		
269.75	EMPLOYEE:	0.00	0.00	0.00	(16.72)	(3.91)	0.00				0.00	0.00
	EMPLOYER:				16.72	3.91	0.00	0.00	0.00	0.00	0.00	0.00
OSTLLYN	OSTLUND, LYNDA											
												3,078.10
	GROSS:	3,473.90	3,473.90	0.00	3,473.90	3,473.90	2,422.59	3,619.26	3,619.26	3,473.90		
3,619.26	EMPLOYEE:	(83.56)	(46.49)	0.00	(215.38)	(50.37)	(145.36)				0.00	0.00
	EMPLOYER:				215.38	50.37	145.36	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												5,432.06
	GROSS:	6,660.61	6,660.61	0.00	6,660.61	6,660.61	4,109.50	8,119.50	8,119.50	7,872.93		
8,119.50	EMPLOYEE:	(473.68)	(245.33)	0.00	(412.96)	(96.58)	(246.57)				(1,212.32)	0.00
	EMPLOYER:				412.96	96.58	246.57	0.00	0.00	0.00	551.10	0.00
SCHMLEO	SCHMIEG, LEON											
												120.05
	GROSS:	130.00	0.00	0.00	130.00	130.00	0.00	130.00	130.00	130.00		
130.00	EMPLOYEE:	0.00	0.00	0.00	(6.06)	(1.89)	0.00				0.00	0.00
	EMPLOYER:				8.06	1.89	0.00	0.00	0.00	0.00	0.00	0.00
THYNTAR	THYNE, TARAH											
												1,817.90
	GROSS:	2,080.00	0.00	0.00	2,080.00	2,080.00	0.00	2,080.00	2,080.00	2,080.00		
2,080.00	EMPLOYEE:	(102.98)	0.00	0.00	(128.96)	(30.16)	0.00				0.00	0.00
	EMPLOYER:				128.96	30.16	0.00	0.00	0.00	0.00	0.00	0.00
TIPPAMB	TIPPIE, AMBER											
												1,434.27
	GROSS:	1,814.67	1,814.67	0.00	1,814.67	1,814.67	1,930.50	1,930.50	1,930.50	1,814.67		
1,930.50	EMPLOYEE:	(100.00)	(141.58)	0.00	(112.51)	(26.31)	(115.83)				0.00	0.00
	EMPLOYER:				112.51	26.31	115.83	0.00	0.00	0.00	1.10	0.00
TRAURUT	TRAUTNER, RUTH											
												2,496.37
	GROSS:	2,909.04	0.00	0.00	2,909.04	2,909.04	2,479.13	3,099.13	3,099.13	2,950.38		
3,099.13	EMPLOYEE:	(171.06)	0.00	0.00	(180.36)	(42.18)	(148.75)				(60.41)	0.00
	EMPLOYER:				180.36	42.18	148.75	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											
												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
WALSROB	WALSH, ROBERT											
												5,151.03
	GROSS:	5,722.13	0.00	0.00	5,722.13	5,722.13	4,227.33	6,227.33	6,227.33	5,973.69		
6,227.33	EMPLOYEE:	(133.36)	0.00	0.00	(354.77)	(82.97)	(253.64)				(251.56)	0.00
	EMPLOYER:				354.77	82.97	253.64	0.00	0.00	0.00	550.00	0.00
WESTSUS	WESTERMEYER, SUSAN											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLASH	WOLLSCHLAGER, ASHLEY											
												1,528.63
	GROSS:	1,725.22	0.00	0.00	1,725.22	1,725.22	1,835.34	1,835.34	1,835.34	1,725.22		
1,835.34	EMPLOYEE:	(64.61)	0.00	0.00	(106.96)	(25.02)	(110.12)				0.00	0.00
	EMPLOYER:				106.96	25.02	110.12	0.00	0.00	0.00	0.00	0.00
Subtotal:				Female: 34		Male: 6		Total: 40		Net:		100,774.58
	GROSS:	121,722.23	50,391.43	0.00	122,284.73	122,284.73	82,423.16	135,531.02	135,766.52	130,585.64		
136,093.52	EMPLOYEE:	(8,397.97)	(2,135.20)	0.00	(7,581.63)	(1,773.20)	(9,295.38)				(6,135.56)	0.00
	EMPLOYER:				7,581.63	1,773.20	5,395.38	0.00	0.00	0.00	4,636.79	0.00

Annual; Processing Month 08/2022; 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 08/2022; 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	102,908.50	(86,570.37)	16,338.13
10 110	TAXES RECEIVABLE - CURRENT	268,307.27	(881.21)	267,426.06
10 112	TAXES RECEIVABLE - DELINQUENT	2,435.57	0.00	2,435.57
10 120	ACCOUNTS RECEIVABLE	69,221.30	(13,640.30)	55,581.00
10 140	DUE FROM _____ GOVERNMENT	4,976.98	(4,976.98)	0.00
10 180	INVESTMENTS	313,332.29	0.00	313,332.29
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	765,174.91	(106,068.86)	659,106.05
Total Assets and Deferred Outflows of Resources:		765,174.91	(106,068.86)	659,106.05
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	2,542.80	(2,542.80)	0.00
10 404	CONTRACTS PAYABLE	39,750.58	(39,321.22)	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	5,645.93	(6,726.69)	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	326,168.98	(881.21)	325,287.77
	Current Liabilities Subtotal:	374,186.86	(49,471.92)	324,714.94
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	386,995.05	(56,596.94)	330,398.11
	Fund Balance Subtotal:	390,988.05	(56,596.94)	334,391.11
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		765,174.91	(106,068.86)	659,106.05

Annual; Processing Month 08/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11	IMPREST FUND - ADV PYMT ACCT			
<u>Current Assets</u>				
11 101	CASH	1,798.74	(104.00)	1,694.74
	Current Assets Subtotal:	<u>1,798.74</u>	<u>(104.00)</u>	<u>1,694.74</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,798.74</u>	<u>(104.00)</u>	<u>1,694.74</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	1,798.74	(104.00)	1,694.74
	Fund Balance Subtotal:	<u>1,798.74</u>	<u>(104.00)</u>	<u>1,694.74</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,798.74</u>	<u>(104.00)</u>	<u>1,694.74</u>

Annual; Processing Month 08/2022; 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	175,500.81	(97,737.96)	77,762.85
21 110	TAXES RECEIVABLE - CURRENT	89,016.86	(380.69)	88,636.17
21 112	TAXES RECEIVABLE - DELINQUENT	688.24	0.00	688.24
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	49,802.07	0.00	49,802.07
	Current Assets Subtotal:	<u>315,007.98</u>	<u>(98,118.65)</u>	<u>216,889.33</u>
	Total Assets and Deferred Outflows of Resources:	<u>315,007.98</u>	<u>(98,118.65)</u>	<u>216,889.33</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	9,347.00	(9,347.00)	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	101,623.67	(380.69)	101,242.98
	Current Liabilities Subtotal:	<u>110,970.67</u>	<u>(9,727.69)</u>	<u>101,242.98</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	204,037.31	(88,390.96)	115,646.35
	Fund Balance Subtotal:	<u>204,037.31</u>	<u>(88,390.96)</u>	<u>115,646.35</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>315,007.98</u>	<u>(98,118.65)</u>	<u>216,889.33</u>

Annual; Processing Month 08/2022; 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	148,933.24	(5,126.18)	143,807.06
22 110	TAXES RECEIVABLE - CURRENT	64,962.91	(232.08)	64,730.83
22 112	TAXES RECEIVABLE - DELINQUENT	737.66	0.00	737.66
	Current Assets Subtotal:	214,633.81	(5,358.26)	209,275.55
Total Assets and Deferred Outflows of Resources:		214,633.81	(5,358.26)	209,275.55
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	3,387.01	(3,387.01)	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	434.22	(437.25)	(3.03)
22 553	TAXES LEVIED FOR FUTURE PERIODS	77,546.34	(232.08)	77,314.26
	Current Liabilities Subtotal:	81,371.42	(4,056.34)	77,315.08
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	133,262.39	(1,301.92)	131,960.47
	Fund Balance Subtotal:	133,262.39	(1,301.92)	131,960.47
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		214,633.81	(5,358.26)	209,275.55

Annual; Processing Month 08/2022; 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	6,284.61	(3,169.20)	3,115.41
51 120	ACCOUNTS RECEIVABLE	413.16	(413.16)	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>16,396.28</u>	<u>(3,582.36)</u>	<u>12,813.92</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>
Total Assets and Deferred Outflows of Resources:		<u>52,139.37</u>	<u>(3,582.36)</u>	<u>48,557.01</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	655.75	(655.75)	0.00
51 404	CONTRACTS PAYABLE	2,294.38	(2,294.38)	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	771.54	(771.51)	0.03
51 475	UNEARNED REVENUE	10,159.11	0.00	10,159.11
	Current Liabilities Subtotal:	<u>13,880.78</u>	<u>(3,721.64)</u>	<u>10,159.14</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 08/2022; 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	18,569.09	139.28	18,708.37
	Fund Balance Subtotal:	<u>26,734.67</u>	<u>139.28</u>	<u>26,873.95</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>52,139.37</u>	<u>(3,582.36)</u>	<u>48,557.01</u>

Annual; Processing Month 08/2022; 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	163,131.54	3,741.79	166,873.33
53 120	ACCOUNTS RECEIVABLE	1,022.35	(1,022.35)	0.00
	Current Assets Subtotal:	164,153.89	2,719.44	166,873.33
<u>Long-term Assets</u>				
53 202	BUILDINGS	119,665.78	0.00	119,665.78
53 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	292,052.00	0.00	292,052.00
53 208	ACCUM DEPRECIATION-LOCAL	(4,868.00)	0.00	(4,868.00)
	Long-term Assets Subtotal:	406,849.78	0.00	406,849.78
<u>Other Assets</u>				
53 196	NET PENSION ASSET	272.82	0.00	272.82
	Other Assets Subtotal:	272.82	0.00	272.82
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	44,282.20	0.00	44,282.20
	Deferred Outflows of Resources Subtotal:	44,282.20	0.00	44,282.20
Total Assets and Deferred Outflows of Resources:		615,558.69	2,719.44	618,278.13
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	214.92	(214.92)	0.00
53 404	CONTRACTS PAYABLE	351.16	(351.16)	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	49,802.07	0.00	49,802.07
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	52.40	(46.33)	6.07
	Current Liabilities Subtotal:	50,420.55	(612.41)	49,808.14
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	37,164.10	0.00	37,164.10
	Deferred Inflows of Resources Subtotal:	37,164.10	0.00	37,164.10
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	527,974.04	3,331.85	531,305.89
	Fund Balance Subtotal:	527,974.04	3,331.85	531,305.89
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		615,558.69	2,719.44	618,278.13

Annual; Processing Month 08/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	8,124.94	(3,704.31)	4,420.63
	Current Assets Subtotal:	<u>8,124.94</u>	<u>(3,704.31)</u>	<u>4,420.63</u>
	Total Assets and Deferred Outflows of Resources:	<u>8,124.94</u>	<u>(3,704.31)</u>	<u>4,420.63</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	8,124.94	(3,704.31)	4,420.63
	Fund Balance Subtotal:	<u>8,124.94</u>	<u>(3,704.31)</u>	<u>4,420.63</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>8,124.94</u>	<u>(3,704.31)</u>	<u>4,420.63</u>

Annual; Processing Month 08/2022; 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	2,046.54	(74.49)	1,972.05
	Current Assets Subtotal:	<u>2,046.54</u>	<u>(74.49)</u>	<u>1,972.05</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,046.54</u>	<u>(74.49)</u>	<u>1,972.05</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	2,046.54	(74.49)	1,972.05
	Fund Balance Subtotal:	<u>2,046.54</u>	<u>(74.49)</u>	<u>1,972.05</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,046.54</u>	<u>(74.49)</u>	<u>1,972.05</u>

Annual; Processing Month 08/2022; Accounts to Include Accounts with Activity

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

Batch Description: AUGUST 31 2022 CHECK RECONCILIATION Processing Month: 08/2022
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	08/31/2022	418,803.71

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37372	AMBER OGREN	06/27/2022	128.14
37381	ADVANCE PAYMENT FUND	07/25/2022	740.78
37389	JANELLE HUBER	07/25/2022	20.00
37396	WEISMANTEL RENT-ALL	07/25/2022	2,690.00
37459	NORTHERN PLAINS INSURANCE POOL	08/01/2022	6,401.71
37465	ADVANCE PAYMENT FUND	08/15/2022	357.00
37466	SHELLY ANDERSON	08/15/2022	69.30
37472	TERRI CORDREY	08/15/2022	500.00
	Total:		<u>10,906.93</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
418,803.71	(10,906.93)	407,896.78	407,896.78	0.00

Cleared Automatic Payment Total:	37,013.92
Cleared Checks Total:	139,479.46
Cleared Direct Deposit Total:	(61,774.11)
Cleared Void Total:	
Cleared Cash Receipt Total:	109,499.11
Cleared Manual Journal Entries Total:	(55,581.00)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

8/31/2022

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 101	6/30/2022	MJ22-079	78,750.00		2022FY CAPITAL OUTLAY TXFR
10 5110	6/30/2022	MJ22-079		78,750.00	2022FY CAPITAL OUTLAY TXFR
21 101	6/30/2022	MJ22-079		78,750.00	2022FY CAPITAL OUTLAY TXFR
21 8110 000 690	6/30/2022	MJ22-079	78,750.00		2022FY CAPITAL OUTLAY TXFR
10 2219 306 190	6/30/2022	MJ22-084		11,042.00	2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 2219 306 210	6/30/2022	MJ22-084		1,103.00	2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 2219 306 220	6/30/2022	MJ22-084		402.00	2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 1111 306 114	6/30/2022	MJ22-084	3,653.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 1111 306 210	6/30/2022	MJ22-084	498.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 1273 306 114	6/30/2022	MJ22-084	1,592.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 1273 306 210	6/30/2022	MJ22-084	217.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 2549 306 114	6/30/2022	MJ22-084	2,282.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 2549 306 210	6/30/2022	MJ22-084	311.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 2552 306 114	6/30/2022	MJ22-084	331.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 2552 306 210	6/30/2022	MJ22-084	45.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
22 1221 306 112	6/30/2022	MJ22-084	1,592.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
22 1221 306 210	6/30/2022	MJ22-084	217.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
51 2562 306 114	6/30/2022	MJ22-084	1,592.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
51 2562 306 210	6/30/2022	MJ22-084	217.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 101	6/30/2022	MJ22-084	3,618.00		2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
22 101	6/30/2022	MJ22-084		1,809.00	2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
51 101	6/30/2022	MJ22-084		1,809.00	2022FY ESSER 3 CLASSIFIED STAFF LOYALTY PAY MOVE PER GMS
10 1111 703 120	6/30/2022	MJ22-085		400.00	2022FY MENTOR PROGRAM EXP MOVE TO GENERAL
10 1111 703 334	6/30/2022	MJ22-085		71.65	2022FY MENTOR PROGRAM EXP MOVE TO GENERAL
10 1121 000 120	6/30/2022	MJ22-085	471.65		2022FY MENTOR PROGRAM EXP MOVE TO GENERAL
53 101	6/30/2022	MJ22-086		14,700.00	LLLC PAYMENT TO NEW BUILDING COST - GRANT USE
53 410	6/30/2022	MJ22-086	14,700.00		LLLC PAYMENT TO NEW BUILDING COST - GRANT USE
21 101	6/30/2022	MJ22-086	14,700.00		LLLC PAYMENT TO NEW BUILDING COST - GRANT USE
21 130	6/30/2022	MJ22-086		14,700.00	LLLC PAYMENT TO NEW BUILDING COST - GRANT USE
MJ22-087 and 088 are corrective manual journal entries for the annual report					
51 760	6/30/2022	MJ22-087	2.40		CORR POSTING TO FUND BAL ACCT
51 708	6/30/2022	MJ22-087		2.40	CORR POSTING TO FUND BAL ACCT
51 2562 000 549	6/30/2022	MJ22-087	4,673.00		2022FY ANNUAL RPT CORR - REF AUDITOR MJ22-081
51 5170	6/30/2022	MJ22-087		4,673.00	2022FY ANNUAL RPT CORR - REF AUDITOR MJ22-081
53 3500 000 520	6/30/2022	MJ22-087	292,052.00		2022FY ANNUAL RPT CORR - REF AUDITOR MJ22-081
53 5170	6/30/2022	MJ22-087		292,052.00	2022FY ANNUAL RPT CORR - REF AUDITOR MJ22-081
10 4153 504	6/30/2022	MJ22-088	2,977.00		CORR A/R TITLE REAP IIA
10 4191 304	6/30/2022	MJ22-088	40,057.00		CORR A/R ESSER 3 LEARNING LOSS
10 4191 306	6/30/2022	MJ22-088	12,547.00		CORR A/R ESSER 3 GENERAL
10 101	6/30/2022	MJ22-088		55,581.00	CORR A/R TITLE REAP IIA AND ESSER 3
11 101	8/30/2022	MJ23-006		104.00	ADV PYMT CKS
11 1190 000 479 011	8/30/2022	MJ23-006	104.00		ADV PYMT CKS
71 101	8/30/2022	MJ23-006		4,593.37	FLEX PAYMENT TXFR
71 1190 000 479 012	8/30/2022	MJ23-006	4,593.37		FLEX PAYMENT TXFR
72 101	8/30/2022	MJ23-006		74.49	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	8/30/2022	MJ23-006	74.49		STUDENT COUNCIL PAYMENTS
ONLY ROBERTS COUNTY TAXES RECEIVED FOR AUGUST 2022					
10 553	8/20/2022	MJ23-007	881.21		ROBERTS COUNTY JULY 2022 APPORTIONMENT
10 110	8/20/2022	MJ23-007		881.21	ROBERTS COUNTY JULY 2022 APPORTIONMENT
21 553	8/20/2022	MJ23-007	380.69		ROBERTS COUNTY JULY 2022 APPORTIONMENT
21 110	8/20/2022	MJ23-007		380.69	ROBERTS COUNTY JULY 2022 APPORTIONMENT
22 553	8/20/2022	MJ23-007	232.08		ROBERTS COUNTY JULY 2022 APPORTIONMENT
22 110	8/20/2022	MJ23-007		232.08	ROBERTS COUNTY JULY 2022 APPORTIONMENT
53 101	9/12/2022	MJ23-008		1,000.00	LLLC PAYMENT TO NEW BUILDING COST
53 410	9/12/2022	MJ23-008	1,000.00		LLLC PAYMENT TO NEW BUILDING COST
21 101	9/12/2022	MJ23-008	1,000.00		LLLC PAYMENT TO NEW BUILDING COST
21 130	9/12/2022	MJ23-008		1,000.00	LLLC PAYMENT TO NEW BUILDING COST

564,110.89 564,110.89

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 15, 2022 @ 6:00 PM in the school board room/CEO office with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Doral Jacobson, Teacher

Meeting called to order by school board vice president Sue Westermeyer at 6:00 PM

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

The Pledge of Allegiance was recited.

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

Communication Items

- School Board Communication: none
- Principal Report: New Staff Orientation
- Learning Center Director Report: quarterly reporting in September 2022
- 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; 5/12/2022 storm anticipated repair date, preliminary enrollment numbers and the 2023FY Capital Outlay and ESSER projects update.

Financial Report

	10	21	22	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLLC FUND
July 1, 2022	\$87,021.28	\$239,539.30	\$155,333.80	\$10,655.01	\$112,990.37
TOTAL RECEIPTS	\$26,059.62	\$431.30	\$304.34	\$3,983.88	\$100,475.45
TOTAL DISBURSEMENTS	(\$92,540.40)	(\$419.79)	(\$5,095.90)	(\$5,545.28)	(\$35,534.28)
ENDING BALANCE	\$20,540.50	\$239,550.81	\$150,742.24	\$8,093.61	\$177,931.54

Certificate of Deposit – \$313,332.29
 Advance Payment (Fund 11) & Flex Account (Fund 71) – \$9,923.68
 Student Council (Fund 72) – \$2,046.54

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),45.00 ASB PROTECTIVE TRUST,(PROP/LIAB INS),21,325.00 ASB WORKERS' COMPENSATION FUND,(WORKERS COMP RENEWAL),6,790.00 BMO MASTERCARD,(PCARD),8,978.80 BONANZA EDUCATION CENTER,(FIELD TRIPS),576.00 CITY OF BIG STONE CITY, (UTILITIES),1,030.35 CORDREY, TERRI ,(PROF SERVICES),500.00 DEFEA TRANSPORTATION,(BUS INSPECTION),45.00 DIVISION OF CRIMINAL INVESTIGATION,(BACKGROUND CHECKS),129.75 GRANT COUNTY REVIEW,(ADVERTISING),224.33 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),69.69 RURAL SOLUTIONS INC,(TECHNOLOGY SERVICES),1,397.50 SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION,(MEMBERSHIP DUES & FEES),450.00

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),7,077.00 BULLET PROOF MECHANICAL SERVICE INC,(BUILDING MAINTENANCE - BOILER),40,042.48 LARRY'S REFRIGERATION & HEATING INC,(MAINTENANCE SERVICES),46,142.16 ORTONVILLE PLUMBING & HEATING,(MAINTENANCE & SUPPLIES),2,587.01 RURAL SOLUTIONS INC,(TECHNOLOGY SERVICES),2,270.00

SPECIAL EDUCATION FUND: BMO MASTERCARD,(PCARD),704.08 COOPER, NICHOLE ,(REIMBURSEMENT),40.00

FOOD SERVICE FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),69.30 BMO MASTERCARD,(PCARD),133.80 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),113.46 US FOODS,(FOOD PURCHASES),1,022.84

PRESCHOOL/LEARNING CENTER/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),312.00 BMO MASTERCARD,(PCARD),1,013.10 CITY OF BIG STONE CITY, (UTILITIES),304.88 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),10.00 US FOODS,(FOOD PURCHASES),1,032.93

Action Items

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

- Approval of minutes from previous school board meeting(s); July 25, 2022 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 updated student/parent handbook for the 2022-2023 school year.
- Approval of the updated teacher handbook for the 2022-2023 school year.
- Approval of the updated support staff handbook for the 2022-2023 school year.
- Approval of Tara Thyne as LLLC Early Educational Assistant.
- Approval of the Bonanza Educational Center agreement for the 2022-2023 school year.
- Approval of the legal representation agreement with KSB School Law.
- Approval of the student lunch pricing change to \$3.50/meal.

Discussion

There were discussions on the following items:

- School board training scheduled for the start of the September 19, 2022 school board meeting @ 6pm. Meeting to follow.

- Next school board meeting(s): September 19, 2022 (regular meeting) at 6:00pm in the board room/CEO office.

Motion by VanLith, seconded by Christensen, to adjourn the meeting at 6:52 PM. 5 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication

Big Stone City School District 25-1

2022FY SUPPLEMENTAL BUDGET; ENDING JUNE 30 2022 - #2

THIS SUPPLMENTAL BUDGET #2 WAS DUE TO DETAILING OUT THE CODING FOR ESSER #3 CLAIMS FROM GMS

Account Number	Account Description	BUDGET	YTD Activity	Actual Difference	Supplemental Budget Recommendation
10 1111 306 114	CLASSIFIED STAFF SALARY - ESSER#3	0.00	3,653.33	\$ (3,653.33)	\$ 3,700.00
10 1111 306 210	CLASSIFIED STAFF TAX/BEN - ESSER#3	0.00	498.68	\$ (498.68)	\$ 500.00
10 1273 306 112	CLASSIFIED STAFF SALARY - ESSER#3	0.00	1,592.00	\$ (1,592.00)	\$ 1,600.00
10 1273 306 210	CLASSIFIED STAFF TAX/BEN - ESSER#3	0.00	217.31	\$ (217.31)	\$ 250.00
10 2529 306 112	CLASSIFIED STAFF SALARY - ESSER#3	0.00	1,592.00	\$ (1,592.00)	\$ 1,600.00
10 2529 306 210	CLASSIFIED STAFF TAX/BEN - ESSER#3	0.00	217.31	\$ (217.31)	\$ 250.00
10 2549 306 112	CLASSIFIED STAFF SALARY - ESSER#3	0.00	2,282.00	\$ (2,282.00)	\$ 2,300.00
10 2529 306 210	CLASSIFIED STAFF TAX/BEN - ESSER#3	0.00	311.49	\$ (311.49)	\$ 350.00
10 2552 306 112	CLASSIFIED STAFF SALARY - ESSER#3	0.00	331.33	\$ (331.33)	\$ 350.00
10 2552 306 210	CLASSIFIED STAFF TAX/BEN - ESSER#3	0.00	45.23	\$ (45.23)	\$ 50.00
22 1221 306 112	CLASSIFIED STAFF SALARY - ESSER#3	0.00	1,592.00	\$ (1,592.00)	\$ 1,600.00
22 1221 306 210	CLASSIFIED STAFF TAX/BEN - ESSER#3	0.00	217.31	\$ (217.31)	\$ 250.00
51 2562 306 112	CLASSIFIED STAFF SALARY - ESSER#3	0.00	1,592.00	\$ (1,592.00)	\$ 1,600.00
51 2562 306 210	CLASSIFIED STAFF TAX/BEN - ESSER#3	0.00	217.31	\$ (217.31)	\$ 250.00

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

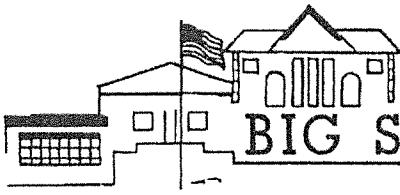
REVENUES

	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
TOTAL LOCAL REVENUE	\$ 1,230,263.00	\$ 202,735.00	\$ 144,950.00	\$ 35,618.00	\$ 323,694.00	\$ 1,937,260.00
County Apportionment	\$ 4,100.00					\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
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
TOTAL STATE REVENUE	\$ 83,396.00	\$ -	\$ -	\$ -	\$ -	\$ 83,396.00
Grants-in-Aid	\$ 175,860.00	\$ 50,000.00	\$ 22,258.00	\$ 74,000.00	\$ 14,000.00	\$ 336,118.00
TOTAL FEDERAL REVENUE	\$ 175,860.00	\$ 50,000.00	\$ 22,258.00	\$ 74,000.00	\$ 14,000.00	\$ 336,118.00
TOTAL REVENUES	\$ 1,493,619.00	\$ 252,735.00	\$ 167,208.00	\$ 109,618.00	\$ 337,694.00	\$ 2,360,874.00

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
TOTAL EXPENSES	\$ 1,493,619.00	\$ 252,735.00	\$ 167,208.00	\$ 109,618.00	\$ 337,694.00	\$ 2,360,874.00

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 19, 2022

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 19, 2022 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, 2022 through June 30, 2023. The adopted Annual budget levy requests are as follows:

- General Fund \$1.362 per \$1,000 of Agricultural valuation (AG)
 \$3.048 per \$1,000 of Owner Occupied valuation (OO)
 \$6.308 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 \$190,000 (SDCL 13-16-7, 7.2 & 7.3)
- Special Education Fund \$1.559 per \$1,000 of total valuation (SDCL 13-37-16)
- (Note – max levy for Special Education is \$1.559)

(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 2022-2023 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**

