



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

October 16, 2023 at 6:00 PM

Location: School boardroom/CEO office

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

Christopher Folk, CEO/Business Manager
Janelle Huber, Principal

Others in attendance (list): _____

1. **Call to order in Board Room and Establish Quorum.** Time: _____
2. **Roll Call** ____Henrich ____Westermeyer ____VanLith
____Christensen____Chrzanowski
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: ____ ____ MC: __ (____-____)
5. **Community Input Session (5-minute maximum)**
6. **Communication Items**
 - a. Board Communication
 - b. Principal Report – 2022-2023 Sate Report Card
 - c. Learning Center Director Report – chat from director on general operations of the daycare for November 2023 meeting and quarterly financial reporting scheduled for December 2023
 - d. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions.
 1. Revenue/Expenditure Summary Reports
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; Dairyland Donkey Basketball fee/cut \$2,488.60; 2024FY Work comp audit premium remainder \$1,095; annual fire extinguisher inspection \$657.05; Connecting Point \$3,946.03 special education promethean board. 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 - DONE
8. SPED Accountability Review on Nov 7 – the majority of all requested files have been sent to our reviewer.
9. 2 year audit scheduled for the week of Nov 13. Dept of Legislative Audit letter authorizing Eide Bailly LLP, CPA's, to perform the audit for the school district.
10. 2023FY Teacher Compensation Notification; the Big Stone City School District #25-1 has met the teacher compensation accountability for 2023FY per the data from the annual report. Per Cody Stoesser of the DOE. Correspondence will be present at meeting if viewing is needed.
11. Verification of Annual Financial Report ending June 30, 2023. This has been completed and sent to DOE.

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

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

1. Approval and/or corrections of the minutes from previous meeting(s); September 18, 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 South Dakota Open Enrollment Application for #085, #086, #087, #088
 - a. Open enrolled elementary students from Milbank to Big Stone City

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, November 20, 2023 (regular meeting) at 6:00pm in the school boardroom/CEO office

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	3,389.14	11,199.99
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	655.19
1140	UTILITY TAX	0.00	0.00
1190	PENALTIES AND INTEREST ON TAX	6.54	352.52
1313	TUITION OTHER LEAS OUT STATE	0.00	0.00
1510	INTEREST EARNED	81.08	347.28
1791	YEARBOOK SALES	55.00	55.00
1910	RENTALS	0.00	0.00
1920	CONTRIBUTIONS AND DONATIONS	1,500.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	132.67
1990	OTHER	3,900.00	4,000.00
2110	COUNTY APPORTIONMENT	0.03	796.63
2200	REVENUE IN LIEU OF TAXES	0.00	100.25
3111	STATE AID	0.00	6,541.00
3112	STATE APPORTIONMENT	0.00	0.00
3114	BANK FRANCHISE TAX	0.00	0.00
3125	MENTOR GRANT PROGRAM	0.00	0.00
4151	OTHER STATE REV.	1,603.16	1,603.16
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	0.00
4159	TITLE II PART A REAP (84.367A)	0.00	0.00
4190	ESSER 2 - CFDA 84.425D	0.00	0.00
4191	ESSER 3 - CFDA 84.425U	0.00	0.00
4200	REVENUE IN LIEU OF TAXES	0.00	74.06
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>10,534.95</u>	<u>27,357.75</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	869.10	2,833.85
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	141.44
1190	PENALTIES AND INTEREST ON TAX	1.20	73.54
21	CAPITAL OUTLAY FUND	<u>870.30</u>	<u>3,048.83</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	876.61	2,858.53
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	128.30
1190	PENALTIES AND INTEREST ON TAX	1.21	68.56
1313	TUITION OTHER LEAS OUT STATE	0.00	0.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	0.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
4191	ESSER 3 - CFDA 84.425U	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>877.82</u>	<u>3,055.39</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	1,582.00	4,687.10
1620	SALES TO ADULTS	620.00	620.00
1990	OTHER	129.77	804.77
4191	ESSER 3 - CFDA 84.425U	0.00	0.00

BSCS Revenue Summary

Regular; Processing Month 09/2023; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
4810	FEDERAL REIMBURSEMENT	1,625.23	5,367.81
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	3,957.00	11,479.68
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	0.00	0.00
1981	DAY CARE CENTER SERVICES	5,620.28	23,769.50
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,548.00	11,296.00
1990	OTHER	0.00	750.00
4810	FEDERAL REIMBURSEMENT	604.92	1,424.49
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	7,773.20	37,239.99
Grand Total:		24,013.27	82,181.64

Big Stone City School District 25-1

BSCS Expenditure Summary

10/12/2023 09:38 AM

Regular; Processing Month 09/2023; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 133,576.67	\$ 247,824.52
21	CAPITAL OUTLAY FUND	\$ -	\$ 372.15
22	SPECIAL EDUCATION FUND	\$ 17,049.53	\$ 18,747.95
51	FOOD SERVICE FUND	\$ 8,414.84	\$ 14,884.64
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 20,340.98	\$ 69,814.81
Grand Total:		\$ 179,382.02	\$ 351,644.07

Per Bank Statement	Ending- September 30, 2023	
MAIN Account		\$ 321,408.88
CD First State Bank; 4.35%; Maturity 12/10/2023		\$ 234,115.62
(11) ADV PYMT & (71) FLEX Account		\$ 8,298.59
(72) STUDENT COUNCIL Account		\$ 1,653.51

NOTE:

Invoice Number	Vendor Name	Invoice Date
Checking Account ID 1	Fund Number 10	GENERAL FUND
OCT 2023	ADVANCE PAYMENT FUND	10/10/2023
(SCHOOL CHECKING FUND)		2,488.60 DAIRYLAND DONKEY BASKETBALL
(SCHOOL CHECKING FUND)		40.00 SCHOOL POSTAGE - PETTY CASH
(SCHOOL CHECKING FUND)		4.23 SCHOOL POSTAGE
Vendor Name ADVANCE PAYMENT FUND		<hr/> 2,532.83
OCT 2023	ASB PROTECTIVE TRUST	10/06/2023
(PROP/LIAB INS)		1,095.00 2024FY WORK COMP AUDIT PREMIUM REMAINDER
Vendor Name ASB PROTECTIVE TRUST		<hr/> 1,095.00
23-Oct-0001	BMO MASTERCARD	10/16/2023
(PCARD)		37.36 PCARD6 Sams Club FFVP
(PCARD)		222.40 PCARDC Arrowwood Resort B MGR CONF LODGI
(PCARD)		7.99 PCARDC Sarlettes MUSIC
(PCARD)		179.09 PCARDC Centurylink TELEPHONE
(PCARD)		2.54 PCARDC Cenex The Lake SPAGHETTI SUPPER D
(PCARD)		21.00 PCARDJ Really Great Reading STUDENT SUBS
(PCARD)		60.72 PCARD1 Marathon FUEL
(PCARD)		98.32 PCARD2 Marathon FUEL
(PCARD)		100.74 PCARD2 Marathon FUEL
(PCARD)		12.83 PCARD2 Dollar General MS PARADE MTSS
(PCARD)		8.58 PCARD2 HARTMANS SPAGHETTI SUPPER
(PCARD)		67.28 PCARD4 Marathon FUEL
(PCARD)		68.85 PCARD4 Marathon FUEL
(PCARD)		87.43 PCARD4 Marathon FUEL
(PCARD)		88.96 PCARD4 Marathon FUEL
(PCARD)		60.14 PCARD4 Marathon FUEL
(PCARD)		104.24 PCARD5 Marathon FUEL
(PCARD)		4.99 PCARD5 HARTMANS SPAGHETTI SUPPER
(PCARD)		17.94 PCARD6 Aldi FFVP
(PCARD)		14.06 PCARD6 Aldi FFVP
(PCARD)		2.98 PCARD6 WALMART FFVP
(PCARD)		40.32 PCARD6 WALMART FFVP
(PCARD)		23.98 PCARDC AMAZON CUSTODIAL SUPPLY
(PCARD)		13.76 PCARDC AMAZON GR 4 SUPPLY
(PCARD)		315.25 PCARDC AMAZON HOMECOMING PARADE MTSS
(PCARD)		287.64 PCARDC Sarlettes MUSIC - UKULELES
(PCARD)		38.04 PCARDC AMAZON BRANDT STOOLS
(PCARD)		24.99 PCARDC AMAZON MTSS
(PCARD)		19.78 PCARDC AMAZON LIBRARY
(PCARD)		151.96 PCARDC AMAZON COPY PAPER

Invoice Number	Vendor Name	Invoice Date
(PCARD)		15.92 PCARDC Apple.Com GR K EDUC APPS TITLE RE
(PCARD)		55.50 PCARDC Tubbs Of Soft Wate CUSTODIAL - SO
(PCARD)		57.25 PCARDC Tristatewat WATER SERV
(PCARD)		153.99 PCARDC Rochester 100 STUDENT PURP FOLDER
(PCARD)		250.00 PCARDC H & H Car Care BUS - ALIGNMENT
(PCARD)		118.95 PCARD6 Sams Club DONKEYBALL FUNDRAISER
(PCARD)		95.32 PCARD6 Sams Club DONKEYBALL FUNDRAISER
(PCARD)		32.25 PCARDC Usps GR 4 STATE POSTCARDS
(PCARD)		79.90 PCARDC Sarlettes MUSIC - UKULELE QTY 2
(PCARD)		189.90 PCARDC AMAZON SCHOOL BOARD TV
(PCARD)		219.98 PCARDC Variquest AWARD PLAQUES
(PCARD)		17.89 PCARDC AMAZON SCHOOL BOARD TV MOUNT
(PCARD)		46.95 PCARDC AMAZON PARADE MAKE UP MTSS
(PCARD)		38.17 PCARDC AMAZON OFFICE
(PCARD)		63.84 PCARDC AMAZON CUSTODIAL SUPPLY AND GR 1
(PCARD)		13.99 PCARDC AMAZON OFFICE WALKIE BATTERIES
(PCARD)		4.95 PCARDC Sarlettes MUSIC
(PCARD)		333.69 PCARDC Waste Mgmt RECYCLE/GARBAGE
(PCARD)		296.69 PCARDC Cintas CUSTODIAL SERV
(PCARD)		27.96 PCARDC AMAZON MUSIC ARMY MEN
(PCARD)		25.99 PCARDC AMAZON MS MATH SUPP

Vendor Name BMO MASTERCARD

4,323.24

2024FY FEE BONANZA EDUCATION CENTER 10/06/2023
(FIELD TRIPS) 513.00 BONANZA ANNUAL FEE

Vendor Name BONANZA EDUCATION CENTER

513.00

OCT 2023 BRANDENBURGER, LISA 10/06/2023
(REIMBURSEMENT) 15.00 PLANBOOK

Vendor Name BRANDENBURGER, LISA

15.00

OCT 2023 CASH-WA DISTRIBUTING CO 10/10/2023
(FOOD SERVICE) 317.58 CUSTODIAL SUPPLIES
(FOOD SERVICE) 105.76 FFVP

Vendor Name CASH-WA DISTRIBUTING CO

423.34

OCT 2023 CHURCHILL, MANOLIS, FREEMAN, KLUDT, & 10/10/2023
BURNS LLP
(DUES & SERVICES) 160.00 ASSOC NATIONAL CONF COST

Vendor Name CHURCHILL, MANOLIS, FREEMAN,
KLUDT, & BURNS LLP

10/11/2023 09:30 AM

Unposted; Batch Description OCTOBER 16 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

160.00

UTILITIES1-0154 CITY OF BIG STONE CITY

10/08/2023

(UTILITIES - 1952 BUILDING)

230.72 ELECTRIC 1952 BUILDING

(UTILITIES - 1952 BUILDING)

53.50 WATER & SEWER ETC CHARGES 1952 BUILDING

UTILITIES2-0154 CITY OF BIG STONE CITY

10/08/2023

(UTILITIES-1900)

405.75 ELECTRIC 1900 BUILDING

(UTILITIES-1900)

67.69 WATER & SEWER ETC CHARGES 1900 BUILDING

UTILITIES3-0154 CITY OF BIG STONE CITY

10/08/2023

(UTILITIES - GYM)

435.28 ELECTRIC GYM

(UTILITIES - GYM)

38.35 WATER & SEWER ETC CHARGES GYM

Vendor Name CITY OF BIG STONE CITY

1,231.29

OCT 2023 CRONEN, JENNIFER

10/06/2023

(REIMBURSEMENT)

100.67 NASP TRAINING

(REIMBURSEMENT)

43.15 NASP TRAINING

Vendor Name CRONEN, JENNIFER

143.82

OCT 2023 FOLK, CHRISTOPHER

10/06/2023

(REIMBURSEMENT)

59.36 MILEAGE OCT SUPT MEETING HYVEE

OCT 2023 2 FOLK, CHRISTOPHER

10/06/2023

(REIMBURSEMENT)

297.84 MILEAGE 2023 FALL BMGR CONF OACOMA

Vendor Name FOLK, CHRISTOPHER

357.20

OCT 2023 FOOD SERVICE FUND

10/11/2023

(SCHOOL FOOD SERVICE FUND)

270.88 DONKEYBALL FS FOOD AND MATERIAL USED

Vendor Name FOOD SERVICE FUND

270.88

9/30/2023 STMT GRANT COUNTY REVIEW

10/06/2023

(ADVERTISING)

36.00 DONKEYBALL AD

(ADVERTISING)

78.59 9/18/2023 SCHOOL BOARD PROCEEDINGS

Vendor Name GRANT COUNTY REVIEW

114.59

OCT 2023 HUBER, JANELLE

10/06/2023

(REIMBURSEMENT)

50.09 STAFF & STUDENT INCENTIVES

OCT 2023 2 HUBER, JANELLE

10/06/2023

(REIMBURSEMENT)

57.63 MILEAGE TO PRINCIPAL MEETING WATERTOWN

Vendor Name HUBER, JANELLE

107.72

10/11/2023 09:30 AM

Unposted; Batch Description OCTOBER 16 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
182534	MIDWEST FIRE & SAFETY	10/06/2023
(FIRE & SAFETY)		126.00 ANNUAL FIRE EXTINGUISHER INSPECTION
(FIRE & SAFETY)		531.05 FIRE EXTING YR EXAM, HYDROTEST, ETC
Vendor Name	MIDWEST FIRE & SAFETY	657.05
<hr/>		
OCT 2023-0001	NORTHWESTERN ENERGY	10/08/2023
(UTILITIES - NATGAS)		45.00 SCHOOL - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	45.00
<hr/>		
82793	ORTONVILLE INDEPENDENT AND NORTHERN STAR	10/06/2023
(ADVERTISING)		248.00 DONKEYBALL AD
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	248.00
<hr/>		
9-22 BONANZA	ORTONVILLE PUBLIC SCHOOLS	10/06/2023
(TUITION, TRANSPORTATION, GENERAL)		81.10 FIELD TRIP MS TO BONANZA
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	81.10
<hr/>		
2024FY	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	10/06/2023
PRINCIPAL		468.00 PRINCIPAL SASD DUES
(MEMBERSHIP & DUES)		
Vendor Name	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	468.00
<hr/>		
OCT 2023	US FOODS	10/10/2023
(FOOD PURCHASES, CUSTODIAL)		309.27 CUSTODIAL SUPPLIES
(FOOD PURCHASES, CUSTODIAL)		291.90 FFVP
Vendor Name	US FOODS	601.17
<hr/>		
Fund Number	10	13,388.23
<hr/>		
Checking Account ID	1	Fund Number 21 CAPITAL OUTLAY FUND
23-Oct-0001	BMO MASTERCARD	10/16/2023
(PCARD)		259.08 PCARDC Century Business USAGE FEE
(PCARD)		130.25 PCARDC Century Business BASE PAY
(PCARD)		1,628.01 PCARDC Hillyard CUSTODIAL SUPPLY
Vendor Name	BMO MASTERCARD	2,017.34
<hr/>		
Fund Number	21	2,017.34

Invoice Number	Vendor Name	Invoice Date	Amount	Description
Checking Account ID 1	Fund Number 22			SPECIAL EDUCATION FUND
25182	BIG STONE THERAPIES INC	10/06/2023	582.40	OT SERVICES
(THERAPY)				
Vendor Name	BIG STONE THERAPIES INC		<hr/>	
			582.40	
23-Oct-0001	BMO MASTERCARD	10/16/2023	3,946.03	PCARDC Connecting Point SPED PROMETHEAN
(PCARD)				
Vendor Name	BMO MASTERCARD		<hr/>	
			3,946.03	
OCT 2023	TOSTENSON, KRISTIN	10/10/2023	250.00	EARLY CHILDHOOD EVAL
(EARLY CHILDHOOD SPED SERVICES)				
Vendor Name	TOSTENSON, KRISTIN		<hr/>	
			250.00	
Fund Number 22			<hr/>	
			4,778.43	
Checking Account ID 1	Fund Number 51			FOOD SERVICE FUND
23-Oct-0001	BMO MASTERCARD	10/16/2023		
(PCARD)			11.96	PCARD6 Sams Club SUPPLY CHAIN
(PCARD)			35.76	PCARD6 Sams Club KITCHEN SUPPLY
(PCARD)			71.30	PCARD6 Hy-Vee SUPPLY CHAIN
(PCARD)			38.20	PCARD6 Aldi SUPPLY CHAIN
(PCARD)			56.14	PCARD6 Aldi SCHOOL FOOD
(PCARD)			8.99	PCARD6 HARTMANS SCHOOL FOOD
(PCARD)			29.29	PCARD6 Berens SCHOOL FOOD
(PCARD)			66.91	PCARD6 Wyshbone SCHOOL FOOD
(PCARD)			16.45	PCARD6 HARTMANS SCHOOL FOOD
(PCARD)			19.88	PCARD6 HARTMANS SUPPLY CHAIN
(PCARD)			24.26	PCARD6 Sams Club SCHOOL FOOD
(PCARD)			26.30	PCARD6 Aldi SCHOOL FOOD
(PCARD)			8.07	PCARD6 Aldi SUPPLY CHAIN
(PCARD)			1.98	PCARD6 Aldi KITCHEN SUPPLY
(PCARD)			29.27	PCARD6 HARTMANS SCHOOL FOOD
(PCARD)			19.23	PCARD6 HARTMANS SCHOOL FOOD
(PCARD)			8.00	PCARD6 HARTMANS SCHOOL FOOD
(PCARD)			32.60	PCARD6 Aldi SCHOOL FOOD
(PCARD)			16.48	PCARD6 Aldi SUPPLY CHAIN
(PCARD)			37.18	PCARD6 WALMART SCHOOL FOOD
(PCARD)			2.50	PCARD6 WALMART SCHOOL FOOD
(PCARD)			23.29	PCARD6 Berens SCHOOL FOOD
(PCARD)			24.05	PCARD6 HARTMANS SCHOOL FOOD
(PCARD)			29.28	PCARD6 HARTMANS SCHOOL FOOD
(PCARD)			14.51	PCARD6 Berens SCHOOL FOOD
(PCARD)			58.03	PCARD6 Sams Club SCHOOL FOOD

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Vendor Name	BMO MASTERCARD	
		709.91
OCT 2023	CASH-WA DISTRIBUTING CO	10/10/2023
(FOOD SERVICE)		482.51 SUPPLY CHAIN FUNDING
(FOOD SERVICE)		331.54 FOOD PURCHASE
Vendor Name	CASH-WA DISTRIBUTING CO	
		814.05
OCT 2023	EAST SIDE JERSEY DAIRY	10/10/2023
(SCHOOL LUNCH MILK)		260.52 MILK - SUPPLY CHAIN FUNDING
Vendor Name	EAST SIDE JERSEY DAIRY	
		260.52
24 012989	SOUTH DAKOTA DEPT OF EDUCATION	10/06/2023
(COMMODITIES)		420.50 COMMODITIES
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION	
		420.50
OCT 2023	US FOODS	10/10/2023
(FOOD PURCHASES, CUSTODIAL)		1,446.47 FOOD PURCHASE
(FOOD PURCHASES, CUSTODIAL)		317.88 KITCHEN SUPPLIES
(FOOD PURCHASES, CUSTODIAL)		445.68 SUPPLY CHAIN FUNDING
Vendor Name	US FOODS	
		2,210.03
Fund Number	51	4,415.01
Checking Account ID	1	Fund Number 53 PRESCHOOL/OST/LITTLE LIONS FUND
23-Oct-0001	BMO MASTERCARD	10/16/2023
(PCARD)		26.30 PCARD3 Berens CACFP
(PCARD)		83.79 PCARD3 HARTMANS CACFP
Vendor Name	BMO MASTERCARD	
		110.09
OCT 2023	BUNTJE, TYAWNA	10/06/2023
(REIMBURSEMENT)		20.00 NEW EMPLOYEE FINGERPRINT FEE
Vendor Name	BUNTJE, TYAWNA	
		20.00
OCT 2023	CHRZANOWSKI, SARAH	10/06/2023
(REIMBURSEMENT)		90.00 PRESCHOOL TSHIRTS
Vendor Name	CHRZANOWSKI, SARAH	
		90.00
UTILITIES -0051	CITY OF BIG STONE CITY	10/08/2023
(UTILITIES)		135.40 ELECTRICAL LLLC

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(UTILITIES)		62.66 WATER SEWER ETC LLLC
(UTILITIES)		32.90 GARBAGE LLLC
Vendor Name	CITY OF BIG STONE CITY	<hr/> 230.96
LLLC - OCT-0001	NORTHWESTERN ENERGY	10/08/2023
(LLLC UTILITY - NATGAS)		10.00 LLLC - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 10.00
OCT 2023	US FOODS	10/10/2023
(FOOD PURCHASES, CUSTODIAL)		273.37 CACFP
Vendor Name	US FOODS	<hr/> 273.37
Fund Number	53	<hr/> 734.42
Checking Account ID	1	<hr/> 25,333.43

Payroll Register - Unitemized

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc.Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
												1,467.91
	GROSS:	1,669.50	1,669.50	0.00	1,669.50	1,669.50	2,327.66	2,327.66	2,327.66	2,188.00		
2,327.66	EMPLOYEE:	(43.62)	(30.25)	0.00	(103.51)	(24.21)	(139.66)				(518.50)	0.00
	EMPLOYER:				103.51	24.21	139.66	0.00	0.00	0.00	276.10	0.00
ANDEARL	ANDERSON, ARLO											
	GROSS:	1,795.00	0.00	0.00	1,795.00	1,795.00	1,949.68	1,949.68	1,949.68	1,832.70		
1,949.68	EMPLOYEE:	(56.17)	0.00	0.00	(111.29)	(26.03)	(116.98)				(37.70)	0.00
	EMPLOYER:				111.29	26.03	116.98	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
	GROSS:	2,078.01	0.00	0.00	2,078.01	2,078.01	2,596.59	2,596.59	2,596.59	2,440.79		
2,596.59	EMPLOYEE:	(146.25)	0.00	0.00	(128.84)	(30.13)	(155.80)				(762.01)	0.00
	EMPLOYER:				128.84	30.13	155.80	0.00	0.00	0.00	551.10	0.00
ATHECHA	ATHEY, CHARLOTTE											
	GROSS:	1,304.14	0.00	0.00	1,304.14	1,304.14	0.00	1,304.14	1,304.14	1,304.14		
1,304.14	EMPLOYEE:	(17.08)	0.00	0.00	(80.86)	(18.91)	0.00				0.00	0.00
	EMPLOYER:				80.86	18.91	0.00	0.00	0.00	0.00	0.00	0.00
BRANLIS	BRANDENBURGER, LISA											
	GROSS:	3,117.67	3,117.67	0.00	3,117.67	3,117.67	3,316.67	3,316.67	3,316.67	3,117.67		
3,316.67	EMPLOYEE:	(80.93)	(107.72)	0.00	(193.30)	(45.21)	(199.00)				0.00	0.00
	EMPLOYER:				193.30	45.21	199.00	0.00	0.00	0.00	1.10	0.00
BRANLOR	BRANDT, LORELEI											
	GROSS:	1,913.34	1,913.34	0.00	1,913.34	1,913.34	0.00	2,231.84	2,231.84	2,231.84		
2,231.84	EMPLOYEE:	(118.00)	(143.29)	0.00	(118.63)	(27.74)	0.00				(318.50)	0.00
	EMPLOYER:				118.63	27.74	0.00	0.00	0.00	0.00	475.00	0.00
BUNTTYA	BUNTJE, TYAWNA											
	GROSS:	308.32	308.32	0.00	308.32	308.32	328.00	328.00	328.00	308.32		
328.00	EMPLOYEE:	0.00	0.00	0.00	(19.12)	(4.47)	(19.66)				0.00	0.00
	EMPLOYER:				19.12	4.47	19.66	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE											
	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
CHRIRHO	CHRISTOPHERSON, RHONDA											
	GROSS:	240.00	0.00	0.00	240.00	240.00	0.00	240.00	240.00	240.00		
240.00	EMPLOYEE:	0.00	0.00	0.00	(14.88)	(3.48)	0.00				0.00	0.00
	EMPLOYER:				14.88	3.48	0.00	0.00	0.00	0.00	0.00	0.00
CHRZALA	CHRZANOWSKI, ALAN											
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH											
	GROSS:	2,415.89	0.00	0.00	2,415.89	2,415.89	2,627.31	2,627.31	2,627.31	2,469.67		
2,627.31	EMPLOYEE:	0.00	0.00	0.00	(149.79)	(35.03)	(157.64)				(85.97)	0.00
	EMPLOYER:				149.79	35.03	157.64	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
	GROSS:	2,109.92	0.00	0.00	2,109.92	2,109.92	2,301.81	2,301.81	2,301.81	2,163.70		
2,301.81	EMPLOYEE:	(182.36)	0.00	0.00	(130.82)	(30.59)	(138.11)				(53.78)	0.00
	EMPLOYER:				130.82	30.59	138.11	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>
COOPNIC	COOPER, NICHOLE M											
												2,986.77
	GROSS:	3,505.85	0.00	0.00	3,505.85	3,505.85	3,877.47	3,877.47	3,877.47	3,644.82		
3,877.47	EMPLOYEE:	(193.04)	0.00	0.00	(217.36)	(50.83)	(232.65)				(196.82)	0.00
	EMPLOYER:				217.36	50.83	232.65	0.00	0.00	0.00	1.10	0.00
CROCHOL	CROCKER, HOLLAND											
												3,146.20
	GROSS:	3,720.44	0.00	0.00	3,720.44	3,720.44	3,957.92	3,957.92	3,957.92	3,720.44		
3,957.92	EMPLOYEE:	(289.62)	0.00	0.00	(230.67)	(53.95)	(237.48)				0.00	0.00
	EMPLOYER:				230.67	53.95	237.48	0.00	0.00	0.00	0.00	0.00
CRONJEN	CRONEN, JENNIFER											
												2,514.56
	GROSS:	3,264.37	3,264.37	0.00	3,264.37	3,264.37	3,888.39	3,888.39	3,888.39	3,655.09		
3,888.39	EMPLOYEE:	(207.06)	(115.57)	0.00	(202.39)	(47.33)	(233.30)				(568.18)	0.00
	EMPLOYER:				202.39	47.33	233.30	0.00	0.00	0.00	1.10	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												5,049.43
	GROSS:	6,328.16	0.00	0.00	6,385.66	6,385.66	7,010.00	6,952.50	6,952.50	6,531.90		
7,010.00	EMPLOYEE:	(574.71)	0.00	0.00	(395.91)	(92.59)	(670.60)				(226.76)	0.00
	EMPLOYER:				395.91	92.59	970.60	0.00	0.00	0.00	1.10	0.00
FREVSAR	FREVERT, SARAH											
												2,796.60
	GROSS:	3,403.82	3,403.82	0.00	3,403.82	3,403.82	3,869.25	3,869.25	3,869.25	3,637.09		
3,869.25	EMPLOYEE:	(223.79)	(123.03)	0.00	(211.04)	(49.36)	(232.16)				(233.27)	0.00
	EMPLOYER:				211.04	49.36	232.16	0.00	0.00	0.00	1.10	0.00
HANSREN	HANSON, RENAE											
												2,763.40
	GROSS:	3,461.98	3,461.98	0.00	3,461.98	3,461.98	3,942.00	3,942.00	3,942.00	3,705.48		
3,942.00	EMPLOYEE:	(258.60)	(175.14)	0.00	(214.64)	(50.20)	(236.52)				(243.50)	0.00
	EMPLOYER:				214.64	50.20	236.52	0.00	0.00	0.00	551.10	0.00
HENNSTA	HENNING, STACY											
												2,154.38
	GROSS:	2,593.09	0.00	0.00	2,593.09	2,593.09	2,889.60	2,889.60	2,889.60	2,716.22		
2,889.60	EMPLOYEE:	(240.34)	0.00	0.00	(160.77)	(37.60)	(173.38)				(123.13)	0.00
	EMPLOYER:				160.77	37.60	173.38	0.00	0.00	0.00	1.10	0.00
HUBEJAN	HUBER, JANELLE											
												4,483.39
	GROSS:	5,456.21	0.00	0.00	5,456.21	5,456.21	6,023.20	6,030.00	6,030.00	5,668.61		
6,030.00	EMPLOYEE:	(555.41)	0.00	0.00	(338.29)	(79.12)	(361.39)				(212.40)	0.00
	EMPLOYER:				338.29	79.12	461.39	0.00	0.00	0.00	1.10	0.00
JACODOR	JACOBSON, DORLA K											
												3,034.20
	GROSS:	3,660.24	3,660.24	0.00	3,910.24	3,910.24	4,515.15	4,273.54	4,523.54	4,002.63		
4,523.54	EMPLOYEE:	(211.56)	(115.35)	0.00	(242.43)	(56.70)	(270.91)				(592.39)	0.00
	EMPLOYER:				242.43	56.70	270.91	0.00	0.00	0.00	551.75	0.00
KASTKAR	KASTRUP, KARLA											
												51.15
	GROSS:	55.38	0.00	0.00	55.38	55.38	4,739.77	4,739.77	4,739.77	4,455.38		
4,739.77	EMPLOYEE:	0.00	0.00	0.00	(3.43)	(0.80)	(4,684.39)				0.00	0.00
	EMPLOYER:				3.43	0.80	284.39	0.00	0.00	0.00	1.10	0.00
KELLJAN	KELLY, JANELLE											
												277.05
	GROSS:	300.00	0.00	0.00	300.00	300.00	0.00	300.00	300.00	300.00		
300.00	EMPLOYEE:	0.00	0.00	0.00	(18.60)	(4.35)	0.00				0.00	0.00
	EMPLOYER:				18.60	4.35	0.00	0.00	0.00	0.00	0.00	0.00
LESTDAN	LESTER, DAN											
												2,181.53
	GROSS:	2,641.02	0.00	0.00	2,641.02	2,641.02	3,208.04	3,208.04	3,208.04	3,015.56		
3,208.04	EMPLOYEE:	(203.09)	0.00	0.00	(163.74)	(38.29)	(192.48)				(428.91)	0.00
	EMPLOYER:				163.74	38.29	192.48	0.00	0.00	0.00	551.10	0.00

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing
Month 10/2023

	<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>
MUENKIM	MUENCHOW, KIMBERLY											
												811.23
	GROSS:	1,038.29	1,038.29	0.00	1,038.29	1,038.29	1,307.51	1,307.51	1,307.51	1,229.06		
1,307.51	EMPLOYEE:	(100.00)	(36.71)	0.00	(64.37)	(15.06)	(78.45)				(201.69)	0.00
	EMPLOYER:				64.37	15.06	78.45	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												3,201.29
	GROSS:	3,930.62	0.00	0.00	3,930.62	3,930.62	4,490.51	4,490.51	4,490.51	4,221.08		
4,490.51	EMPLOYEE:	(414.84)	0.00	0.00	(243.70)	(56.99)	(269.43)				(304.26)	0.00
	EMPLOYER:				243.70	56.99	269.43	0.00	0.00	0.00	551.10	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,960.28
	GROSS:	2,234.59	2,234.59	0.00	2,234.59	2,234.59	2,377.22	2,377.22	2,377.22	2,234.59		
2,377.22	EMPLOYEE:	(54.29)	(39.08)	0.00	(138.54)	(32.40)	(142.63)				0.00	0.00
	EMPLOYER:				138.54	32.40	142.63	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												3,033.56
	GROSS:	3,719.78	3,719.78	0.00	3,719.78	3,719.78	4,375.05	4,375.05	4,375.05	4,112.55		
4,375.05	EMPLOYEE:	(261.71)	(139.94)	0.00	(230.63)	(53.94)	(262.50)				(392.77)	0.00
	EMPLOYER:				230.63	53.94	262.50	0.00	0.00	0.00	551.10	0.00
SCHMLEO	SCHMIEG, LEON											
												1,477.72
	GROSS:	1,762.56	0.00	0.00	1,762.56	1,762.56	0.00	1,762.56	1,762.56	1,762.56		
1,762.56	EMPLOYEE:	(150.00)	0.00	0.00	(109.28)	(25.56)	0.00				0.00	0.00
	EMPLOYER:				109.28	25.56	0.00	0.00	0.00	0.00	0.00	0.00
VREIAMA	VREIM, AMANDA											
												289.07
	GROSS:	540.50	540.50	0.00	540.50	540.50	575.00	575.00	575.00	540.50		
575.00	EMPLOYEE:	(100.00)	(110.08)	0.00	(33.51)	(7.84)	(34.50)				0.00	0.00
	EMPLOYER:				33.51	7.84	34.50	0.00	0.00	0.00	0.00	0.00
WALSROB	WALSH, ROBERT											
												3,458.67
	GROSS:	3,901.90	0.00	0.00	3,901.90	3,901.90	4,410.00	4,410.00	4,410.00	4,145.40		
4,410.00	EMPLOYEE:	(144.73)	0.00	0.00	(241.92)	(56.58)	(264.60)				(243.50)	0.00
	EMPLOYER:				241.92	56.58	264.60	0.00	0.00	0.00	550.68	0.00
WESTSUS	WESTERMEYER, SUSAN											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WIETCAN	WIETING, CANDACE											
												886.56
	GROSS:	960.00	0.00	0.00	960.00	960.00	0.00	960.00	960.00	960.00		
960.00	EMPLOYEE:	0.00	0.00	0.00	(59.52)	(13.92)	0.00				0.00	0.00
	EMPLOYER:				59.52	13.92	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal:				Female: 27		Male: 6		Total: 33		Net:		60,965.72
	GROSS:	73,550.59	28,332.40	0.00	73,858.09	73,858.09	80,903.80	87,530.03	87,780.03	82,675.79		
87,837.53	EMPLOYEE:	(4,837.20)	(1,136.16)	0.00	(4,579.22)	(1,070.95)	(9,504.24)				(5,744.04)	0.00
	EMPLOYER:				4,579.22	1,070.95	5,504.24	0.00	0.00	0.00	4,624.01	0.00

Annual; Processing Month 09/2023; 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 09/2023; 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	32,122.53	(123,041.72)	(90,919.19)
10 110	TAXES RECEIVABLE - CURRENT	68,348.03	(2,461.09)	65,886.94
10 112	TAXES RECEIVABLE - DELINQUENT	8,714.95	0.00	8,714.95
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
10 180	INVESTMENTS	234,115.62	0.00	234,115.62
Current Assets Subtotal:		343,301.13	(125,502.81)	217,798.32
Total Assets and Deferred Outflows of Resources:		343,301.13	(125,502.81)	217,798.32
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - STANDARD LIFE	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	132,489.12	(2,461.09)	130,028.03
Current Liabilities Subtotal:		131,916.29	(2,461.09)	129,455.20
<u>Fund Balance</u>				
10 760	FUND BALANCE - UNASSIGNED	211,384.84	(123,041.72)	88,343.12
Fund Balance Subtotal:		211,384.84	(123,041.72)	88,343.12
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		343,301.13	(125,502.81)	217,798.32

Annual; Processing Month 09/2023; 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	1,603.91	875.00	2,478.91
	Current Assets Subtotal:	<u>1,603.91</u>	<u>875.00</u>	<u>2,478.91</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,603.91</u>	<u>875.00</u>	<u>2,478.91</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	1,603.91	875.00	2,478.91
	Fund Balance Subtotal:	<u>1,603.91</u>	<u>875.00</u>	<u>2,478.91</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,603.91</u>	<u>875.00</u>	<u>2,478.91</u>

Annual; Processing Month 09/2023; 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	135,328.28	870.30	136,198.58
21 110	TAXES RECEIVABLE - CURRENT	64,061.62	(869.10)	63,192.52
21 112	TAXES RECEIVABLE - DELINQUENT	1,026.12	0.00	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:		239,218.09	1.20	239,219.29
Total Assets and Deferred Outflows of Resources:		239,218.09	1.20	239,219.29
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	77,006.31	(869.10)	76,137.21
Current Liabilities Subtotal:		77,006.31	(869.10)	76,137.21
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	162,211.78	870.30	163,082.08
Fund Balance Subtotal:		162,211.78	870.30	163,082.08
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		239,218.09	1.20	239,219.29

Annual; Processing Month 09/2023; 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	142,628.41	(16,171.71)	126,456.70
22 110	TAXES RECEIVABLE - CURRENT	64,775.92	(876.61)	63,899.31
22 112	TAXES RECEIVABLE - DELINQUENT	1,934.34	0.00	1,934.34
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	209,338.67	(17,048.32)	192,290.35
Total Assets and Deferred Outflows of Resources:		209,338.67	(17,048.32)	192,290.35
<u>Current Liabilities</u>				
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 553	TAXES LEVIED FOR FUTURE PERIODS	78,556.03	(876.61)	77,679.42
	Current Liabilities Subtotal:	78,556.85	(876.61)	77,680.24
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	130,781.82	(16,171.71)	114,610.11
	Fund Balance Subtotal:	130,781.82	(16,171.71)	114,610.11
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		209,338.67	(17,048.32)	192,290.35

Annual; Processing Month 09/2023; 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	1,053.67	(4,457.84)	(3,404.17)
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>18,508.74</u>	<u>(4,457.84)</u>	<u>14,050.90</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>63,481.98</u>	<u>(4,457.84)</u>	<u>59,024.14</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE-AFLAC	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE-NPIP	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
51 475	UNEARNED REVENUE	16,740.72	0.00	16,740.72
	Current Liabilities Subtotal:	<u>16,740.75</u>	<u>0.00</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

Annual; Processing Month 09/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 708	UNDESIGNATED FUND BALANCE	27,051.73	(4,457.84)	22,593.89
	Fund Balance Subtotal:	<u>35,217.31</u>	<u>(4,457.84)</u>	<u>30,759.47</u>
	<u>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</u>	<u>63,481.98</u>	<u>(4,457.84)</u>	<u>59,024.14</u>

Annual; Processing Month 09/2023; 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	163,249.48	(12,567.78)	150,681.70
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	163,249.48	(12,567.78)	150,681.70
<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:	401,008.78	0.00	401,008.78
<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:		608,813.28	(12,567.78)	596,245.50
<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:	38,808.14	0.00	38,808.14
<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	532,841.04	(12,567.78)	520,273.26
	Fund Balance Subtotal:	532,841.04	(12,567.78)	520,273.26
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		608,813.28	(12,567.78)	596,245.50

Annual; Processing Month 09/2023; 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	5,512.18	307.50	5,819.68
	Current Assets Subtotal:	<u>5,512.18</u>	<u>307.50</u>	<u>5,819.68</u>
	Total Assets and Deferred Outflows of Resources:	<u>5,512.18</u>	<u>307.50</u>	<u>5,819.68</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,512.18	307.50	5,819.68
	Fund Balance Subtotal:	<u>5,512.18</u>	<u>307.50</u>	<u>5,819.68</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>5,512.18</u>	<u>307.50</u>	<u>5,819.68</u>

Annual; Processing Month 09/2023; 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	1,761.81	(108.30)	1,653.51
	Current Assets Subtotal:	<u>1,761.81</u>	<u>(108.30)</u>	<u>1,653.51</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,761.81</u>	<u>(108.30)</u>	<u>1,653.51</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,761.81	(108.30)	1,653.51
	Fund Balance Subtotal:	<u>1,761.81</u>	<u>(108.30)</u>	<u>1,653.51</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,761.81</u>	<u>(108.30)</u>	<u>1,653.51</u>

Annual; Processing Month 09/2023; 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: SEPTEMBER 30 2023 CHECK RECONCILIATION Processing Month: 09/2023
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	09/30/2023	321,408.88

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
37789	LORELEI BRANDT	09/18/2023	156.68
37793	DAKOTA ASSEMBLIES	09/18/2023	500.00
37800	MILBANK SCHOOL DISTRICT	09/18/2023	238.58
	Total:		<u>2,395.26</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
321,408.88	(2,395.26)	319,013.62	319,013.62	0.00

Cleared Automatic Payment Total:	42,536.69
Cleared Checks Total:	38,299.87
Cleared Direct Deposit Total:	(106,255.16)
Cleared Void Total:	
Cleared Cash Receipt Total:	25,014.77
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

9/30/2023

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 1111 502 319	9/19/2023	MJ24-011		151.96	MOVE COPY PAPER TO CORR ACCT
10 1111 000 411	9/19/2023	MJ24-011	151.96		MOVE COPY PAPER TO CORR ACCT
10 553	9/20/2023	MJ24-012	409.57		GRANT COUNTY APPORTIONMENT
10 110	9/20/2023	MJ24-012		409.57	GRANT COUNTY APPORTIONMENT
21 553	9/20/2023	MJ24-012	124.02		GRANT COUNTY APPORTIONMENT
21 110	9/20/2023	MJ24-012		124.02	GRANT COUNTY APPORTIONMENT
22 553	9/20/2023	MJ24-012	125.12		GRANT COUNTY APPORTIONMENT
22 110	9/20/2023	MJ24-012		125.12	GRANT COUNTY APPORTIONMENT
10 553	9/20/2023	MJ24-012	2,051.52		ROBERTS COUNTY APPORTIONMENT
10 110	9/20/2023	MJ24-012		2,051.52	ROBERTS COUNTY APPORTIONMENT
21 553	9/20/2023	MJ24-012	745.08		ROBERTS COUNTY APPORTIONMENT
21 110	9/20/2023	MJ24-012		745.08	ROBERTS COUNTY APPORTIONMENT
22 553	9/20/2023	MJ24-012	751.49		ROBERTS COUNTY APPORTIONMENT
22 110	9/20/2023	MJ24-012		751.49	ROBERTS COUNTY APPORTIONMENT
11 101	9/30/2023	MJ24-013		254.00	ADV PYMT CKS
11 1190 000 479 011	9/30/2023	MJ24-013	254.00		ADV PYMT CKS
71 101	9/30/2023	MJ24-013		-	FLEX PAYMENT TXFR
71 1190 000 479 012	9/30/2023	MJ24-013	-		FLEX PAYMENT TXFR
72 101	9/30/2023	MJ24-013		108.30	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	9/30/2023	MJ24-013	108.30		STUDENT COUNCIL PAYMENTS
10 2219 303 411	9/30/2023	MJ24-014		676.66	MOVE NEW HANDWRITING SOFTWARE TO G5
10 1111 300 541	9/30/2023	MJ24-014	676.66		MOVE NEW HANDWRITING SOFTWARE TO G5
			5,397.72	5,397.72	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 September 18, 2023 @ 6:00 PM with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

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

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

The Pledge of Allegiance was recited.

Motion by Chrzanowski, seconded by Christenesen, to approve the proposed agenda. 3 votes yes. Motion Carried.

Community Input Session: Semi-annual review of the Fall 2023 Safe Return to School Plan per federal ESSER guidelines. No changes were made. Motion by Chrzanowski, seconded by Christensen, to approve the Safe Return to School Plan. 3 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 are available now. Tickets are \$7 for advanced \$10 at the door.

Communication Items

- School Board Communication: Congratulations to Sue Westermeyer for receiving 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.

Motion by Christensen, seconded by Chrzanowski, to appoint Amy VanLith to the ASBSD's Delegate Assembly for the 2023-2024 school year. 3 votes yes. Motion Carried.

- 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.
- Learning Center Director Report – staffing and hiring process update
- 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: Accreditation Review on Oct 19, SPED Accountability Review on Nov 7, and 2-year audit scheduled for the week of Nov 13.

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OSTY)/LLC FUND
August 1, 2023	\$89,772.34	\$124,550.53	\$146,384.33	\$1,240.95	\$164,621.70
TOTAL RECEIPTS	\$32,622.55	\$1,149.90	\$1,147.60	\$7,172.68	\$24,666.29
TOTAL DISBURSEMENTS	(\$9,272.36)	(\$572.15)	(\$4,903.52)	(\$7,359.96)	(\$25,030.51)
August 31, 2023	\$32,122.53	\$135,328.28	\$142,628.41	\$1,053.67	\$163,249.48

Certificate of Deposit – \$234,115.62

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$7,116.09

Student Council (Fund 72) – \$1,761.81

The following bills were approved:

GENERAL FUND: AMPLIFY EDUCATION INC,(DIBELS DATA SYSTEM),72.00 BMO MASTERCARD,(PCARD),8,359.69 BRANDT, LORELEI ,(REIMBURSEMENT),156.68 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),135.51 CITY OF BIG STONE CITY, (UTILITIES),1,140.85 CORDREY, TERRI ,(PROF SERVICES),500.00 CROCKER, HOLLAND ,(REIMBURSEMENT),434.36 DAKOTA ASSEMBLIES,(LYCEUM),500.00 FOLK, CHRISTOPHER ,(REIMBURSEMENT),56.92 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),90.00 GRANT COUNTY REVIEW,(ADVERTISING),197.14 HANSON, RENAE ,(REIMBURSEMENT),140.97 HUBER, JANELLE ,(REIMBURSEMENT),396.02 MILBANK SCHOOL DISTRICT,(TUITION BILLING),238.58 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),39.90 SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION,(FEE),32.00

CAPITAL OUTLAY FUND: none

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),433.55 BMO MASTERCARD,(PCARD),249.83

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),566.64 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),573.31 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),168.74 ROGGENBUCK, DILLAN ,(REIMBURSEMENT),1,001.50 US FOODS,(FOOD PURCHASES, CUSTODIAL),305.65

PRESCHOOL/LEARNING CENTER/OST FUND: BMO MASTERCARD,(PCARD),1,121.32 CITY OF BIG STONE CITY, (UTILITIES),301.20 GRANT COUNTY REVIEW,(ADVERTISING),238.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),10.00 ORTONVILLE INDEPENDENT AND NORTHERN STAR,(ADVERTISING),32.00 US FOODS,(FOOD PURCHASES, CUSTODIAL),609.10

Action Items

Motion by Chrzanowski, seconded by Christensen, to approve the **Consent Agenda**. 3 votes yes. Motion Carried.

- Approval of minutes from previous school board meeting(s); August 21, 2023 meeting minutes
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest, if applicable
- Approval of the 2023-2024 Milbank School Tuition Agreement
- Approval of the 2023-2024 Milbank School Tuition Agreement #2
- Approval of Tyawna Buntje as Little Lions' Learning Center Educational Assistant
- Approval of Reese Cronen as Little Lions' Learning Center Educational Assistant
- Approval of the engagement letter from EideBailly to perform our 2-year audit for fiscal years ending June 30 2022 and 2023.
- Approval of the 2023-2024 Bonanza Contract
- Approval of the surplus property
- Approval of the Continuous School Improvement Plan
- Approval of the Title I Coordination/Transition Plan

Motion by Christensen, seconded by Chrzanowski, to approve the 2023-2024 Proposed Budget and Means of Finance. 3 votes yes. Motion Carried.

Motion by Chrzanowski, seconded by Christensen, to approve the 2023-2024 Levy Request. 3 votes yes.
Motion Carried.

Motion by Christensen, seconded by Chrzanowski, to approve the submission of the 2023FY Annual Financial Report pursuant to SDCL 13-8-47. 3 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): October 16, 2023 (regular meeting) at 6:00 PM in the board room/CEO office.

Motion by Chrzanowski, seconded by Christensen, to adjourn the meeting at 6:44 PM. 5 votes yes.
Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication