



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

November 20, 2023 at 6:00 PM

Agenda posted in lobby area of Door #1 on 11/17/2023

Location: School boardroom/CEO office

In person or – teleconference (select one)

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**
 1. The ASBSD Legislative Action Network is designed to activate designated members of local school boards to represent the legislative positions of the Association and their local board. Every school board appoints a board member as its ASBSD Legislative Action Network (LAN) member and those members will periodically be contacted by ASBSD asking them to contact their legislator(s) and attend to legislative issues. (Last years LAN member was Sue Westermeyer)
 - a. Approve the appointment of a school board member as an ASBSD Legislative Action Network (LAN member) **Motion:** ____ **MC:** __ (____-____)
 - b. **Principal Report – 2022-2023 Sate Report Card Presentation and P/T Conference attendance rates**
 - c. **Learning Center Director Report – director discussion on general operations of the daycare 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; first quarter tuition billing to Ortonville for general and special education; purchased chairs and tables to accommodate the 2nd grade classroom setup from School Specialty. 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. 2023FY Excess Cash Balance Notification; due to the amount of federal funding allocated to public school districts as a result of the coronavirus pandemic, the School Finance Accountability Board, with approval of the Joint Committee on Appropriations, passed a resolution providing a waiver of excess cash balance penalties. Taking all this into consideration, the Big Stone City School District #25-1 would **have met** the excess cash balance accountability, if it was in place. Per Cody Stoesser of the DOE. Correspondence will be present at meeting if viewing is needed.
- 8. Accreditation Review on Oct 19; completed webinar review with state accreditation staff, received feedback on a couple of areas that need follow up. Information will be provided at board meeting if needed.
- 9. SPED Accountability Review on Nov 7 – the review went very well. Awaiting the results of the review.
- 10. Two-year audit scheduled for the week of Nov 13. Fieldwork was done on Wednesday and Thursday of last week. Follow-ups on certain areas will continue to happen. After the ending consult with Connor, lead auditor, the audit went great and we should expect to have the same usual findings as the last two-year audit, example, segregation of duties.

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); October 16, 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.

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

- a. Dress Code: Policy JFCA – Student Dress Code, along with the 2024FY Student Handbook – Appearance and Dress of Students
- b. Presentation of student request for 10 minutes of extra recess
- c. Two-year reorganization – ongoing
- b. Next school board meeting(s): based on reorg meeting, third Monday of the month, December 21, 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	14,743.33	25,943.32
1120	PRIOR YEARS' AD VALOREM TAXES	891.28	1,546.47
1140	UTILITY TAX	0.00	0.00
1190	PENALTIES AND INTEREST ON TAX	304.71	657.23
1313	TUITION OTHER LEAS OUT STATE	0.00	0.00
1510	INTEREST EARNED	65.95	413.23
1791	YEARBOOK SALES	0.00	55.00
1910	RENTALS	0.00	0.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	132.67
1990	OTHER	5,261.89	9,261.89
2110	COUNTY APPORTIONMENT	1,261.01	2,057.64
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.	820.00	2,423.16
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	9,841.00	9,841.00
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>33,189.17</u>	<u>60,546.92</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	3,194.46	6,028.31
1120	PRIOR YEARS' AD VALOREM TAXES	301.51	442.95
1190	PENALTIES AND INTEREST ON TAX	78.32	151.86
21	CAPITAL OUTLAY FUND	<u>3,574.29</u>	<u>6,623.12</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	3,222.39	6,080.92
1120	PRIOR YEARS' AD VALOREM TAXES	270.38	398.68
1190	PENALTIES AND INTEREST ON TAX	77.27	145.83
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>3,570.04</u>	<u>6,625.43</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	1,946.85	6,633.95
1620	SALES TO ADULTS	476.50	1,096.50
1990	OTHER	339.38	1,144.15
4191	ESSER 3 - CFDA 84.425U	0.00	0.00

Revenue		Monthly Activity	Balance @ EOM
4810	FEDERAL REIMBURSEMENT	4,146.86	9,514.67
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>6,909.59</u>	<u>18,389.27</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	933.50	933.50
1981	DAY CARE CENTER SERVICES	6,058.00	29,827.50
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	707.00	12,003.00
1990	OTHER	30.00	780.00
4810	FEDERAL REIMBURSEMENT	323.14	1,747.63
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>8,051.64</u>	<u>45,291.63</u>
Grand Total:		<u>55,294.73</u>	<u>137,476.37</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

11/13/2023 03:59 PM

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

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 88,621.80	\$ 336,446.32
21	CAPITAL OUTLAY FUND	\$ 2,017.34	\$ 2,389.49
22	SPECIAL EDUCATION FUND	\$ 17,859.35	\$ 36,607.30
51	FOOD SERVICE FUND	\$ 9,343.96	\$ 24,228.60
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 11,174.42	\$ 80,989.23
Grand Total:		\$ 129,016.87	\$ 480,660.94

Per Bank Statement	Ending-	October 31, 2023	
MAIN Account			\$ 245,668.68
CD First State Bank; 4.35%; Maturity 12/10/2023			\$ 234,115.62
(11) ADV PYMT & (71) FLEX Account			\$ 7,464.71
(72) STUDENT COUNCIL Account			\$ 1,653.51

NOTE:

Invoice Number	Vendor Name	Invoice Date
23-Nov-0001	BMO MASTERCARD	11/20/2023
(PCARD)		410.94 PCARDC Plunketts PEST CONTROL
(PCARD)		60.73 PCARDJ Berens STAFF MEAL IN-SERV
(PCARD)		10.62 PCARDJ Family Dollar STAFF THANK YOU
(PCARD)		137.63 PCARDJ Teacherspayteachers GR K SUPPLEME
(PCARD)		19.16 PCARDJ AMAZON MTSS AWARD
(PCARD)		61.96 PCARDJ Berens STAFF CONF
(PCARD)		5.49 PCARDC AMAZON MTSS
(PCARD)		408.75 PCARDC Usps ENVELOPES
(PCARD)		335.15 PCARDC Waste Mgmt RECYCLE/GARBAGE
(PCARD)		104.73 PCARDC AMAZON OFFICE CARDSTOCK
(PCARD)		11.95 PCARDC AMAZON LIBRARY BOOK
(PCARD)		35.69 PCARDC AMAZON GR K REQ
(PCARD)		5.65 PCARDC AMAZON GR K SUPPLEMENTAL TITLE RE
(PCARD)		10.50 PCARDC AMAZON GR K SUPPLEMENTAL TITLE RE
(PCARD)		7.85 PCARDC AMAZON GR K SUPPLEMENTAL TITLE RE
(PCARD)		17.67 PCARDC AMAZON GR K SUPPLEMENTAL TITLE RE
(PCARD)		3.19 PCARDC Teacherspayteachers GR 4 REQ
(PCARD)		75.45 PCARDC Tristatewater WATER SERV
(PCARD)		38.80 PCARDC AMAZON GR K REQ
(PCARD)		90.44 PCARDC AMAZON MTSS AWARDS
(PCARD)		151.96 PCARDC AMAZON COPY PAPER
(PCARD)		5.16 PCARDC AMAZON GR K SUPPLEMENTAL TITLE RE
(PCARD)		5.61 PCARDC AMAZON GR K SUPPLEMENTAL TITLE RE
(PCARD)		5.66 HARTMANS FFVP
(PCARD)		44.49 PCARD6 Aldi FFVP
(PCARD)		38.14 PCARD6 Aldi FFVP
(PCARD)		7.04 PCARD6 Hy-Vee FFVP
(PCARD)		71.43 PCARD5 Marathon FUEL
(PCARD)		70.01 PCARD6 Aldi FFVP
(PCARD)		88.90 PCARD4 Marathon FUEL
(PCARD)		93.61 PCARD4 Marathon FUEL
(PCARD)		91.52 PCARD5 Marathon FUEL
(PCARD)		44.00 PCARD1 Marathon FUEL
(PCARD)		150.00 PCARD2 Dakota Tesol Conf ELL CONF
(PCARD)		20.18 PCARD2 Teacherspayteachers GR 5 REQ
(PCARD)		80.46 PCARD2 Marathon FUEL
(PCARD)		94.32 PCARD2 Marathon FUEL
(PCARD)		90.48 PCARD1 Runnings CUSTODIAL SUPPLIES

Vendor Name BMO MASTERCARD

3,005.32

Invoice Number	Vendor Name	Invoice Date
(FOOD SERVICE)		179.01 CUSTODIAL SUPPLIES
(FOOD SERVICE)		32.66 FFVP
Vendor Name	CASH-WA DISTRIBUTING CO	<u>211.67</u>
UTILITIES1-0155	CITY OF BIG STONE CITY	11/10/2023
(UTILITIES - 1952 BUILDING)		190.47 ELECTRIC 1952 BUILDING
(UTILITIES - 1952 BUILDING)		56.66 WATER & SEWER ETC CHARGES 1952 BUILDING
UTILITIES2-0155	CITY OF BIG STONE CITY	11/10/2023
(UTILITIES-1900)		403.25 ELECTRIC 1900 BUILDING
(UTILITIES-1900)		125.95 WATER & SEWER ETC CHARGES 1900 BUILDING
UTILITIES3-0155	CITY OF BIG STONE CITY	11/10/2023
(UTILITIES - GYM)		432.43 ELECTRIC GYM
(UTILITIES - GYM)		39.73 WATER & SEWER ETC CHARGES GYM
Vendor Name	CITY OF BIG STONE CITY	<u>1,248.49</u>
NOV 2023	FOOD SERVICE FUND	11/08/2023
(SCHOOL FOOD SERVICE FUND)		75.00 PT CONF STAFF MEAL
Vendor Name	FOOD SERVICE FUND	<u>75.00</u>
202302517	GRANT COUNTY REVIEW	11/08/2023
(ADVERTISING)		65.26 BOARD PROCEEDINGS OCT 16 2023
Vendor Name	GRANT COUNTY REVIEW	<u>65.26</u>
NOV 2023-0001	NORTHWESTERN ENERGY	11/10/2023
(UTILITIES - NATGAS)		154.43 SCHOOL - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<u>154.43</u>
2024FY ANNUAL SUB	ORTONVILLE INDEPENDENT AND NORTHERN STAR	11/08/2023
(ADVERTISING)		40.00 ORTONVILLE INDEPENDENT ANNUAL SUB
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	<u>40.00</u>
2024FY 1ST QTR	ORTONVILLE PUBLIC SCHOOLS	11/08/2023
(TUITION, TRANSPORTATION, GENERAL)		39,162.09 2024FY 1ST QTR TUITION GENERAL
2024FY AIR GUARD	ORTONVILLE PUBLIC SCHOOLS	11/08/2023
(TUITION, TRANSPORTATION, GENERAL)		470.02 5TH GRADE AIR NATIONAL GUARD
2024FY PARADE	ORTONVILLE PUBLIC SCHOOLS	11/08/2023

Invoice Number	Vendor Name	Invoice Date
Description (TUITION, TRANSPORTATION, GENERAL) 2024FY PARADE ORTONVILLE PUBLIC SCHOOLS 2		Amount Detail Description 48.59 BUS 1 HOMECOMING PARADE 11/08/2023
(TUITION, TRANSPORTATION, GENERAL)		45.28 BUS 2 HOMECOMING PARADE
Vendor Name ORTONVILLE PUBLIC SCHOOLS		<hr/> 39,725.98
Fund Number 10		<hr/> 44,526.15
Checking Account ID 1 Fund Number 21		CAPITAL OUTLAY FUND
23-Nov-0001 BMO MASTERCARD		11/20/2023
(PCARD)		434.69 PCARDC Century Business COPIER USAGE
(PCARD)		130.25 PCARDC Century Business COPIER BASE
(PCARD)		1,992.13 PCARDC School Specialty GR 2 EQUIPMENT
Vendor Name BMO MASTERCARD		<hr/> 2,557.07
Fund Number 21		<hr/> 2,557.07
Checking Account ID 1 Fund Number 22		SPECIAL EDUCATION FUND
25369 BIG STONE THERAPIES INC		11/08/2023
(THERAPY)		666.90 OT SERVICES
Vendor Name BIG STONE THERAPIES INC		<hr/> 666.90
23-Nov-0001 BMO MASTERCARD		11/20/2023
(PCARD)		7.90 PCARDC Usps SPED CERT LETTER
(PCARD)		716.10 PCARDC Connecting Point SPED PROM BOARD
Vendor Name BMO MASTERCARD		<hr/> 724.00
2024FY 1ST QTR ORTONVILLE PUBLIC SCHOOLS		11/08/2023
(TUITION, TRANSPORTATION, GENERAL)		7,814.08 2024FY 1ST QTR TUITION SPED
Vendor Name ORTONVILLE PUBLIC SCHOOLS		<hr/> 7,814.08
Fund Number 22		<hr/> 9,204.98
Checking Account ID 1 Fund Number 51		FOOD SERVICE FUND
NOV 2023 ANDERSON, SHELLY		11/08/2023
(REIMBURSEMENT)		66.98 SCHOOL FOOD
Vendor Name ANDERSON, SHELLY		<hr/> 66.98
23-Nov-0001 BMO MASTERCARD		11/20/2023
(PCARD)		32.66 PCARD6 Hy-Vee SUPPLY CHAIN FOOD
(PCARD)		1.25 PCARD6 Aldi SCHOOL FOOD
(PCARD)		20.23 PCARD6 Aldi SUPPLY CHAIN FOOD

Invoice Number	Vendor Name	Invoice Date
(PCARD)		4.34 PCARD6 Aldi SCHOOL FOOD
(PCARD)		9.98 HARTMANS SCHOOL FOOD
(PCARD)		31.23 PCARD6 Berens SUPPLY CHAIN FOOD
(PCARD)		20.73 PCARD6 WALMART SCHOOL FOOD
(PCARD)		17.65 PCARD6 Berens SCHOOL FOOD
(PCARD)		27.28 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		11.41 HARTMANS SUPPLY CHAIN FOOD
(PCARD)		24.12 PCARD6 WALMART SCHOOL FOOD
(PCARD)		20.09 PCARD6 Aldi SCHOOL FOOD
(PCARD)		29.97 PCARD6 Aldi SUPPLY CHAIN FOOD
(PCARD)		60.80 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		3.93 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		23.98 PCARD6 Aldi SCHOOL FOOD
(PCARD)		8.94 PCARD6 Aldi SUPPLY CHAIN FOOD
(PCARD)		7.23 PCARD6 Berens SCHOOL FOOD
(PCARD)		8.88 PCARD6 WALMART SCHOOL FOOD
(PCARD)		7.15 PCARD6 WALMART SUPPLY CHAIN FOOD
(PCARD)		15.07 PCARD6 Berens SUPPLY CHAIN FOOD
(PCARD)		26.53 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		49.99 PCARD6 Runnings KITCHEN SUPPLIES
(PCARD)		23.07 PCARD6 WALMART SCHOOL FOOD
(PCARD)		12.54 PCARD6 WALMART SUPPLY CHAIN FOOD
(PCARD)		59.08 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)		14.28 PCARD6 Hy-Vee SUPPLY CHAIN FOOD
(PCARD)		12.71 PCARD6 Berens SCHOOL FOOD
(PCARD)		28.36 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		6.66 PCARD6 Berens SCHOOL FOOD
(PCARD)		10.17 PCARD6 Berens SCHOOL FOOD
(PCARD)		8.88 PCARD6 Berens SUPPLY CHAIN FOOD
(PCARD)		45.44 PCARD6 Samsclub SCHOOL FOOD
(PCARD)		44.07 PCARD6 Samsclub SCHOOL FOOD
(PCARD)		64.86 PCARD6 Samsclub SUPPLY CHAIN FOOD
(PCARD)		69.25 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)		15.19 PCARD6 Hy-Vee SUPPLY CHAIN FOOD

Vendor Name BMO MASTERCARD

 878.00

NOV 2023 CASH-WA DISTRIBUTING CO 11/08/2023
 (FOOD SERVICE) 170.14 FOOD - SUPPLY CHAIN FUNDING
 (FOOD SERVICE) 436.99 SCHOOL FOOD

Vendor Name CASH-WA DISTRIBUTING CO

 607.13

NOV 2023 EAST SIDE JERSEY DAIRY 11/08/2023
 (SCHOOL LUNCH MILK) 243.19 MILK - SUPPLY CHAIN FUNDING

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	EAST SIDE JERSEY DAIRY		243.19	
24 013126	SOUTH DAKOTA DEPT OF EDUCATION	11/08/2023	139.94	COMMODITIES
(COMMODITIES)				
24 013262	SOUTH DAKOTA DEPT OF EDUCATION	11/10/2023	238.52	COMMODITIES
(COMMODITIES)				
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION		378.46	
NOV 2023	US FOODS	11/08/2023	14.90	KITCHEN SUPPLIES
(FOOD PURCHASES, CUSTODIAL)				
(FOOD PURCHASES, CUSTODIAL)			418.02	FOOD - SUPPLY CHAIN FUNDING
(FOOD PURCHASES, CUSTODIAL)			788.05	SCHOOL FOOD
Vendor Name	US FOODS		1,220.97	
Fund Number	51		3,394.73	
Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
23-Nov-0001	BMO MASTERCARD	11/20/2023	62.43	PCARD3 HARTMANS CACFP
(PCARD)			74.76	PCARD3 Caseys CACFP
(PCARD)			53.04	PCARD3 HARTMANS CACFP
(PCARD)			112.19	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)			107.09	PCARD3 Wal-Mart LLLC SUPPLIES
(PCARD)			32.60	PCARD3 Dollartree LLLC SUPPLIES
(PCARD)			12.72	PCARD3 HARTMANS CACFP
(PCARD)			64.17	PCARD3 HARTMANS CACFP
(PCARD)			16.30	PCARD3 Dollar General LLLC SUPPLIES
(PCARD)			9.46	PCARD3 HARTMANS CACFP
(PCARD)			19.32	PCARDC AMAZON PRESCHOOL MARKERS
Vendor Name	BMO MASTERCARD		564.08	
NOV 2023	CASH-WA DISTRIBUTING CO	11/08/2023	125.76	LLC CACFP
(FOOD SERVICE)				
Vendor Name	CASH-WA DISTRIBUTING CO		125.76	
UTILITIES -0052	CITY OF BIG STONE CITY	11/10/2023	103.99	ELECTRICAL LLLC
(UTILITIES)			53.26	WATER SEWER ETC LLLC
(UTILITIES)			32.90	GARBAGE LLLC
Vendor Name	CITY OF BIG STONE CITY		190.15	

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
NOV 2023	CROCKER, HOLLAND	11/13/2023
(REIMBURSEMENT)		63.84 OST SNACKS
Vendor Name	CROCKER, HOLLAND	<hr/> 63.84
NOV 2023	CRONEN, REESE	11/08/2023
(REIMBURSEMENT)		20.00 FINGERPRINT FEE
Vendor Name	CRONEN, REESE	<hr/> 20.00
LLLC - NOV-0001 NORTHWESTERN ENERGY		11/10/2023
(LLLC UTILITY - NATGAS)		24.04 LLLC - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 24.04
Fund Number	53	<hr/> 987.87
Checking Account ID	1	<hr/> 60,670.80

	<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											
												1,293.03
	GROSS:	1,420.40	0.00	0.00	1,420.40	1,420.40	1,551.17	1,551.17	1,551.17	1,458.10		
1,551.17	EMPLOYEE:	(18.71)	0.00	0.00	(88.06)	(20.60)	(93.07)				(37.70)	0.00
	EMPLOYER:				88.06	20.60	93.07	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
												1,371.76
	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)				(763.81)	0.00
	EMPLOYER:				128.84	30.13	155.80	0.00	0.00	0.00	551.10	0.00
ATHECHA	ATHEY, CHARLOTTE											
												1,321.20
	GROSS:	1,466.75	0.00	0.00	1,466.75	1,466.75	0.00	1,466.75	1,466.75	1,466.75		
1,466.75	EMPLOYEE:	(33.34)	0.00	0.00	(90.94)	(21.27)	0.00				0.00	0.00
	EMPLOYER:				90.94	21.27	0.00	0.00	0.00	0.00	0.00	0.00
BRANLIS	BRANDENBURGER, LISA											
												2,591.14
	GROSS:	2,988.63	2,988.63	0.00	2,988.63	2,988.63	3,316.67	3,316.67	3,316.67	3,117.67		
3,316.67	EMPLOYEE:	(68.03)	(100.82)	0.00	(185.30)	(43.34)	(199.00)				(129.04)	0.00
	EMPLOYER:				185.30	43.34	199.00	0.00	0.00	0.00	1.10	0.00
BRANLOR	BRANDT, LORELEI											
												1,533.39
	GROSS:	1,949.34	1,949.34	0.00	1,949.34	1,949.34	0.00	2,267.84	2,267.84	2,267.84		
2,267.84	EMPLOYEE:	(121.60)	(145.22)	0.00	(120.86)	(28.27)	0.00				(318.50)	0.00
	EMPLOYER:				120.86	28.27	0.00	0.00	0.00	0.00	475.00	0.00
BUNTTYA	BUNTJE, TYAWNA											
												823.55
	GROSS:	924.96	924.96	0.00	924.96	924.96	984.00	984.00	984.00	924.96		
984.00	EMPLOYEE:	0.00	(30.65)	0.00	(57.35)	(13.41)	(59.04)				0.00	0.00
	EMPLOYER:				57.35	13.41	59.04	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE											
												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
CHRIRHO	CHRISTOPHERSON, RHONDA											
												766.50
	GROSS:	830.00	0.00	0.00	830.00	830.00	0.00	830.00	830.00	830.00		
830.00	EMPLOYEE:	0.00	0.00	0.00	(51.46)	(12.04)	0.00				0.00	0.00
	EMPLOYER:				51.46	12.04	0.00	0.00	0.00	0.00	0.00	0.00
CHRZALA	CHRZANOWSKI, ALAN											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH											
												2,020.63
	GROSS:	2,222.87	0.00	0.00	2,222.87	2,222.87	2,480.63	2,480.63	2,480.63	2,331.79		
2,480.63	EMPLOYEE:	0.00	0.00	0.00	(137.82)	(32.23)	(148.84)				(141.11)	0.00
	EMPLOYER:				137.82	32.23	148.84	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
												1,497.70
	GROSS:	1,798.27	0.00	0.00	1,798.27	1,798.27	2,080.33	2,080.33	2,080.33	1,955.51		
2,080.33	EMPLOYEE:	(144.96)	0.00	0.00	(111.49)	(26.07)	(124.82)				(175.29)	0.00
	EMPLOYER:				111.49	26.07	124.82	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>
Subtotal:			Female: 30	Male: 6		Total: 36		Net:		60,555.29	
GROSS:	72,810.32	29,130.08	0.00	73,117.82	73,117.82	80,183.29	87,082.13	87,332.13	82,271.13		
87,389.63 EMPLOYEE:	(4,557.32)	(1,082.46)	0.00	(4,533.31)	(1,060.23)	(9,461.00)				(5,140.02)	0.00
EMPLOYER:				4,533.31	1,060.23	5,461.00	0.00	0.00	0.00	4,671.31	0.00

Annual; Processing Month 10/2023; 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>

Balance Sheet
 Period Ending: October 2023
 Annual; Processing Month 10/2023; 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	(90,919.19)	(55,432.63)	(146,351.82)
10 110	TAXES RECEIVABLE - CURRENT	65,886.94	(13,145.41)	52,741.53
10 112	TAXES RECEIVABLE - DELINQUENT	8,714.95	(891.28)	7,823.67
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:		217,798.32	(69,469.32)	148,329.00
Total Assets and Deferred Outflows of Resources:		217,798.32	(69,469.32)	148,329.00
<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	130,028.03	(14,036.69)	115,991.34
Current Liabilities Subtotal:		129,455.20	(14,036.69)	115,418.51
<u>Fund Balance</u>				
10 760	FUND BALANCE - UNASSIGNED	88,343.12	(55,432.63)	32,910.49
Fund Balance Subtotal:		88,343.12	(55,432.63)	32,910.49
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		217,798.32	(69,469.32)	148,329.00

Annual; Processing Month 10/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	2,478.91	(55.77)	2,423.14
	Current Assets Subtotal:	<u>2,478.91</u>	<u>(55.77)</u>	<u>2,423.14</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,478.91</u>	<u>(55.77)</u>	<u>2,423.14</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,478.91	(55.77)	2,423.14
	Fund Balance Subtotal:	<u>2,478.91</u>	<u>(55.77)</u>	<u>2,423.14</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,478.91</u>	<u>(55.77)</u>	<u>2,423.14</u>

Annual; Processing Month 10/2023; 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	136,198.58	1,556.95	137,755.53
21 110	TAXES RECEIVABLE - CURRENT	63,192.52	(3,169.48)	60,023.04
21 112	TAXES RECEIVABLE - DELINQUENT	1,026.12	(301.51)	724.61
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	38,802.07	0.00	38,802.07
Current Assets Subtotal:		<u>239,219.29</u>	<u>(1,914.04)</u>	<u>237,305.25</u>
Total Assets and Deferred Outflows of Resources:		<u>239,219.29</u>	<u>(1,914.04)</u>	<u>237,305.25</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	76,137.21	(3,470.99)	72,666.22
Current Liabilities Subtotal:		<u>76,137.21</u>	<u>(3,470.99)</u>	<u>72,666.22</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	163,082.08	1,556.95	164,639.03
Fund Balance Subtotal:		<u>163,082.08</u>	<u>1,556.95</u>	<u>164,639.03</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>239,219.29</u>	<u>(1,914.04)</u>	<u>237,305.25</u>

Annual; Processing Month 10/2023; 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	126,456.70	(14,289.31)	112,167.39
22 110	TAXES RECEIVABLE - CURRENT	63,899.31	(3,197.20)	60,702.11
22 112	TAXES RECEIVABLE - DELINQUENT	1,934.34	(270.38)	1,663.96
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>192,290.35</u>	<u>(17,756.89)</u>	<u>174,533.46</u>
Total Assets and Deferred Outflows of Resources:		<u>192,290.35</u>	<u>(17,756.89)</u>	<u>174,533.46</u>
<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	77,679.42	(3,467.58)	74,211.84
	Current Liabilities Subtotal:	<u>77,680.24</u>	<u>(3,467.58)</u>	<u>74,212.66</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	114,610.11	(14,289.31)	100,320.80
	Fund Balance Subtotal:	<u>114,610.11</u>	<u>(14,289.31)</u>	<u>100,320.80</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>192,290.35</u>	<u>(17,756.89)</u>	<u>174,533.46</u>

Annual; Processing Month 10/2023; 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	(3,404.17)	(2,434.37)	(5,838.54)
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>14,050.90</u>	<u>(2,434.37)</u>	<u>11,616.53</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>59,024.14</u>	<u>(2,434.37)</u>	<u>56,589.77</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

Balance Sheet

Period Ending: October 2023

Annual; Processing Month 10/2023; 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	22,593.89	(2,434.37)	20,159.52
	Fund Balance Subtotal:	<u>30,759.47</u>	<u>(2,434.37)</u>	<u>28,325.10</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>59,024.14</u>	<u>(2,434.37)</u>	<u>56,589.77</u>

Balance Sheet

Period Ending: October 2023

Annual; Processing Month 10/2023; 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	150,681.70	(3,122.78)	147,558.92
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	150,681.70	(3,122.78)	147,558.92
<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:		596,245.50	(3,122.78)	593,122.72
<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	520,273.26	(3,122.78)	517,150.48
	Fund Balance Subtotal:	520,273.26	(3,122.78)	517,150.48
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		596,245.50	(3,122.78)	593,122.72

Balance Sheet

Period Ending: October 2023

Annual; Processing Month 10/2023; 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	5,819.68	(778.11)	5,041.57
	Current Assets Subtotal:	<u>5,819.68</u>	<u>(778.11)</u>	<u>5,041.57</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>5,819.68</u></u>	<u><u>(778.11)</u></u>	<u><u>5,041.57</u></u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,819.68	(778.11)	5,041.57
	Fund Balance Subtotal:	<u>5,819.68</u>	<u>(778.11)</u>	<u>5,041.57</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>5,819.68</u></u>	<u><u>(778.11)</u></u>	<u><u>5,041.57</u></u>

Annual; Processing Month 10/2023; 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	1,653.51	0.00	1,653.51
	Current Assets Subtotal:	<u>1,653.51</u>	<u>0.00</u>	<u>1,653.51</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,653.51</u>	<u>0.00</u>	<u>1,653.51</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,653.51	0.00	1,653.51
	Fund Balance Subtotal:	<u>1,653.51</u>	<u>0.00</u>	<u>1,653.51</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,653.51</u>	<u>0.00</u>	<u>1,653.51</u>

Annual; Processing Month 10/2023; 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: OCTOBER 31 2023 CHECK RECONCILIATION Processing Month: 10/2023
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2023	245,668.68

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37821	TYAWNA BUNTJE	10/16/2023	20.00
37827	CHRISTOPHER FOLK	10/16/2023	357.20
	Total:		<u>377.20</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
245,668.68	(377.20)	245,291.48	245,291.48	0.00

Cleared Automatic Payment Total:	30,165.73
Cleared Checks Total:	40,113.04
Cleared Direct Deposit Total:	(60,688.67)
Cleared Void Total:	
Cleared Cash Receipt Total:	55,294.73
Cleared Manual Journal Entries Total:	(67.49)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

10/31/2023

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 2549 000 323	10/13/2023	MJ24-015		430.65	MOVE RECYCLING/GARBAGE TO CORRECT ACCT
10 2549 043 321	10/13/2023	MJ24-015	430.65		MOVE RECYCLING/GARBAGE TO CORRECT ACCT
51 1610	10/16/2023	MJ24-016	23.50		MOVE LUNCH ACCT TO PRESCHOOL ACCT
51 101	10/16/2023	MJ24-016		23.50	MOVE LUNCH ACCT TO PRESCHOOL ACCT
53 1340	10/16/2023	MJ24-016		23.50	MOVE LUNCH ACCT TO PRESCHOOL ACCT
53 101	10/16/2023	MJ24-016	23.50		MOVE LUNCH ACCT TO PRESCHOOL ACCT
10 101	10/10/2023	MJ24-017		67.49	3QTR 2023 SD UI TAX
10 1111 000 250	10/10/2023	MJ24-017	67.49		3QTR 2023 SD UI TAX
11 101	10/31/2023	MJ24-018		2,988.60	ADV PYMT CKS
11 1190 000 479 011	10/31/2023	MJ24-018	2,988.60		ADV PYMT CKS
71 101	10/31/2023	MJ24-018		1,085.61	FLEX PAYMENT TXFR
71 1190 000 479 012	10/31/2023	MJ24-018	1,085.61		FLEX PAYMENT TXFR
10 553	10/27/2023	MJ24-019	10,823.44		GRANT COUNTY APPORTIONMENT
10 110	10/27/2023	MJ24-019		9,932.16	GRANT COUNTY APPORTIONMENT
10 112	10/27/2023	MJ24-019		891.28	GRANT COUNTY APPORTIONMENT
21 553	10/27/2023	MJ24-019	2,338.21		GRANT COUNTY APPORTIONMENT
21 110	10/27/2023	MJ24-019		2,036.70	GRANT COUNTY APPORTIONMENT
21 112	10/27/2023	MJ24-019		301.51	GRANT COUNTY APPORTIONMENT
22 553	10/27/2023	MJ24-019	2,325.06		GRANT COUNTY APPORTIONMENT
22 110	10/27/2023	MJ24-019		2,054.68	GRANT COUNTY APPORTIONMENT
22 112	10/27/2023	MJ24-019		270.38	GRANT COUNTY APPORTIONMENT
10 553	10/27/2023	MJ24-019	3,213.25		ROBERTS COUNTY APPORTIONMENT
10 110	10/27/2023	MJ24-019		3,213.25	ROBERTS COUNTY APPORTIONMENT
21 553	10/27/2023	MJ24-019	1,132.78		ROBERTS COUNTY APPORTIONMENT
21 110	10/27/2023	MJ24-019		1,132.78	ROBERTS COUNTY APPORTIONMENT
22 553	10/27/2023	MJ24-019	1,142.52		ROBERTS COUNTY APPORTIONMENT
22 110	10/27/2023	MJ24-019		1,142.52	ROBERTS COUNTY APPORTIONMENT
			25,594.61	25,594.61	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 October 16, 2023 @ 6:00 PM with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Meeting called to order by school board president Hillary Henrich at 6:03 PM

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

The Pledge of Allegiance was recited.

Motion by Christensen, seconded by Westermeyer, to approve the proposed agenda. 5 votes yes.
Motion Carried.

Community Input Session: The community spaghetti feed held at the community center and the donkey basketball event held the school gymnasium was a success! Thank you to all our volunteers, donors, participants and surrounding community members for your support in making it a success!

Communication Items

- School Board Communication: none
- Principal Report: 2022-2023 State Report Card
- Learning Center Director Report – chat from director on general operations of the daycare scheduled for November school board meeting and quarterly financial reporting scheduled for the December school board meeting.
- 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, two-year audit scheduled for the week of Nov 13, 2023FY Teacher Compensation Notification from the DOE – BSCS met the requirements for teacher compensation accountability for the 2023FY, and verification of the 2023FY Annual Financial Report to the DOE.

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLLC FUND
September 1, 2023	\$32,122.53	\$135,328.28	\$142,628.41	\$1,053.67	\$163,249.48
TOTAL RECEIPTS	\$10,534.95	\$870.30	\$877.82	\$3,957.00	\$7,773.20
TOTAL DISBURSEMENTS	(\$138,575.67)	\$0.00	(\$17,849.53)	(\$8,414.84)	(\$20,340.98)
September 30, 2023	ENDING BALANCE (\$90,919.19)	\$136,198.58	\$126,456.70	(\$3,404.17)	\$150,681.70

Certificate of Deposit – \$234,115.62

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$8,298.59

Student Council (Fund 72) – \$1,653.51

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),2,532.83 ASB PROTECTIVE TRUST,(PROP/LIAB INS),1,095.00 BMO MASTERCARD,(PCARD),4,323.24 BONANZA EDUCATION CENTER,(FIELD TRIPS),513.00 BRANDENBURGER, LISA ,(REIMBURSEMENT),15.00 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),423.34 CHURCHILL, MANOLIS, FREEMAN, KLUDT, & BURNS LLP, (DUES & SERVICES),160.00 CITY OF BIG STONE CITY, (UTILITIES),1,231.29 CRONEN, JENNIFER ,(REIMBURSEMENT),143.82 FOLK, CHRISTOPHER ,(REIMBURSEMENT),357.20 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),270.88 GRANT COUNTY REVIEW,(ADVERTISING),114.59 HUBER, JANELLE ,(REIMBURSEMENT),107.72 MIDWEST FIRE & SAFETY,(FIRE & SAFETY),657.05 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),45.00 ORTONVILLE INDEPENDENT AND NORTHERN STAR,(ADVERTISING),248.00 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),81.10 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA,(MEMBERSHIP & DUES),468.00 US FOODS,(FOOD PURCHASES, CUSTODIAL),601.17

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),2,017.34

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),582.40 BMO MASTERCARD,(PCARD),3,946.03 TOSTENSON, KRISTIN ,(EARLY CHILDHOOD SPED SERVICES),250.00

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),709.91 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),814.05 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),260.52 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),420.50 US FOODS,(FOOD PURCHASES, CUSTODIAL),2,210.03

PRESCHOOL/LEARNING CENTER/OST FUND: BMO MASTERCARD,(PCARD),110.09 BUNTJE, TYAWNA ,(REIMBURSEMENT),20.00 CHRZANOWSKI, SARAH ,(REIMBURSEMENT),90.00 CITY OF BIG STONE CITY, (UTILITIES),230.96 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),10.00 US FOODS,(FOOD PURCHASES, CUSTODIAL),273.37

Action Items

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

Motion Carried.

- Approval of minutes from previous school board meeting(s); September 18, 2023 meeting minutes
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest, if applicable
- Approval of the South Dakota Open Enrollment Applications for #085, #086, #087, #088

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): November 20, 2023 (regular meeting) at 6:00 PM in the board room/CEO office.

Motion by Christensen, seconded by VanLith, to adjourn the meeting at 6:39 PM. 5 votes yes.
Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication

STUDENT DRESS CODE

The Board recognizes that it is the prerogative of parents to determine what is appropriate dress and grooming for their children in accordance with the age and grade of these students. It is hoped that decisions made by parents and students in these matters will reflect favorably upon the individual, the school, and the community.

There are certain restrictions necessary on a student's dress and grooming when such dress and grooming may create a health or safety hazard; invade the rights of others; or, be disruptive to the educational environment by detracting from the decency and decorum in school. It will be the responsibility of the building principal to determine violations of the intent to this policy and to take necessary corrective action.

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

APPEARANCE AND DRESS OF STUDENTS

Students should be dressed according to the weather conditions on any given day. Boots and warm clothing are often essential both for outdoor play and in case of bus emergency. In the interest of cleanliness, decency, and good taste, restrictions on a student's dress and grooming are necessary when there may be concern to the student's health and safety, interference with the education process, or potential disruption in school. The superintendent/principal reserves the right to make final decisions regarding appropriate student dress and grooming.

The following are not allowed:

- Excessive body piercing
- Clothing with obscene words or pictures
- Clothing advertising or promoting the use of alcohol, drugs or tobacco.
- Caps, hats, hoods, or bandanas in the school building.
- Short skirts or shorts that, when standing upright with hands to the side, do not extend beyond the fingertips.
- Any clothing that, when worn, will expose undergarments.
- Short shirts that expose midriffs
- T-shirts, jackets or other items of apparel that have markings, pictures or lettering that convey profane or offensive meaning.
- Flip-flop or open backed sandals.
- Tank Tops or Tops with spaghetti straps
- Pants or tops that are manufactured to be ripped, ragged, torn or frayed and pants that have rips or holes by accident or by wear and tear that are above the knees.
- Leggings, tights, and other form-fitting wear unless covered by an appropriate length dress, skirt, shirt, or pants.

Students wearing restricted clothing will be asked to change. If they cannot change, they will be asked to either go home and change or have their parents bring them a change of clothing. Any class time missed due to clothing issues will be classified as unexcused.