



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

March 18, 2024 at 5:00 PM

Agenda posted in lobby area of Door #1 on 3/15/2024

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

School Administration present: Christopher Folk, CEO/Business Manager and 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 – ...around the school highlights!
  - c. Learning Center Director Report – quarterly financial reporting scheduled for March 2024
  - 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; nothing to highlight this month, routine invoices paid this month; 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. American Rescue Plan – ESSER 3 remaining funds ending 9/2024

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); February 26, 2024 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 Big Stone City School District #25-1 Reorganizational/Dissolution Plan

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

- a. School board member terms, no election, appointments for one more year for those who had member terms expiring.
- b. Two-year reorganization – ongoing
- c. Next school board meeting(s): based on reorg meeting, third Monday of the month, April 15, 2024 (regular meeting) at 5:00pm or 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	11,246.41	343,840.93
1120	PRIOR YEARS' AD VALOREM TAXES	435.52	2,405.98
1140	UTILITY TAX	0.00	0.00
1190	PENALTIES AND INTEREST ON TAX	29.04	1,140.09
1313	TUITION OTHER LEAS OUT STATE	37,382.00	74,764.00
1510	INTEREST EARNED	98.36	825.95
1791	YEARBOOK SALES	0.00	115.00
1910	RENTALS	0.00	850.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	398.19
1990	OTHER	63.36	12,985.82
2110	COUNTY APPORTIONMENT	0.03	3,232.45
2200	REVENUE IN LIEU OF TAXES	0.00	100.25
3111	STATE AID	5,041.00	62,681.00
3112	STATE APPORTIONMENT	5,651.18	5,651.18
3114	BANK FRANCHISE TAX	17,734.36	17,734.36
3125	MENTOR GRANT PROGRAM	0.00	0.00
4151	OTHER STATE REV.	253.87	4,715.88
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	9,841.00
4191	ESSER 3 - CFDA 84.425U	0.00	54,774.00
4200	REVENUE IN LIEU OF TAXES	0.00	74.06
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>77,935.13</u>	<u>597,630.14</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	3,753.51	81,075.38
1120	PRIOR YEARS' AD VALOREM TAXES	75.35	631.10
1190	PENALTIES AND INTEREST ON TAX	5.02	262.51
21	CAPITAL OUTLAY FUND	<u>3,833.88</u>	<u>81,968.99</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	3,801.99	81,801.93
1120	PRIOR YEARS' AD VALOREM TAXES	76.00	554.09
1190	PENALTIES AND INTEREST ON TAX	5.07	253.77
1313	TUITION OTHER LEAS OUT STATE	3,001.28	4,845.89
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>6,884.34</u>	<u>87,455.68</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	1,547.00	13,981.85
1620	SALES TO ADULTS	191.00	2,763.00
1990	OTHER	15.00	2,223.06
4191	ESSER 3 - CFDA 84.425U	0.00	0.00

**BSCS Revenue Summary**

Regular; Processing Month 02/2024; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
4810	FEDERAL REIMBURSEMENT	3,608.55	25,219.86
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	5,361.55	44,187.77
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	100.00	3,110.00
1981	DAY CARE CENTER SERVICES	6,754.00	61,692.00
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	522.00	15,152.00
1990	OTHER	1,750.00	4,280.00
4810	FEDERAL REIMBURSEMENT	706.73	3,893.06
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	9,832.73	88,127.06
Grand Total:		103,847.63	899,369.64

Big Stone City School District 25-1

## BSCS Expenditure Summary

03/14/2024 12:35 PM

Regular; Processing Month 02/2024; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 118,889.11	\$ 762,032.68
21	CAPITAL OUTLAY FUND	\$ 7,640.14	\$ 14,393.94
22	SPECIAL EDUCATION FUND	\$ 21,315.51	\$ 107,184.35
51	FOOD SERVICE FUND	\$ 7,464.46	\$ 57,105.11
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 13,519.07	\$ 135,523.11
Grand Total:		\$ 168,828.29	\$ 1,076,239.19

Per Bank Statement	Ending- February 29, 2024	
MAIN Account		\$ 470,657.31
CD First State Bank; 4.35%; Maturity 9/10/2024		\$ 241,788.52
(11) ADV PYMT & (71) FLEX Account		\$ 9,036.78
(72) STUDENT COUNCIL Account		\$ 1,699.04

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

MAR 2024 ADVANCE PAYMENT FUND

03/13/2024

(SCHOOL CHECKING FUND)

330.00 CK# 4676 DOUG ADELMAN SCHOOL HELPER

(SCHOOL CHECKING FUND)

40.00 CK# 4674 SD BANDMASTERS MUSIC EVENT

Vendor Name ADVANCE PAYMENT FUND

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370.00

MAR 2024 -2 ANDERSON, SHELLY

03/12/2024

(REIMBURSEMENT)

33.85 FFVP

Vendor Name ANDERSON, SHELLY

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33.85

24-Mar-0001 BMO MASTERCARD

03/18/2024

(PCARD)

190.67 PCARDC Centurylink TELEPHONE

(PCARD)

52.76 PCARD2 Cenex FUEL

(PCARD)

79.57 PCARD2 Cenex FUEL

(PCARD)

1,100.00 PCARDC Andes Tower Hills SKI TRIP

(PCARD)

32.59 PCARDC AMAZON OFFICE

(PCARD)

32.31 PCARDC AMAZON GR K REQ

(PCARD)

59.99 PCARDC AMAZON G5 TECH

(PCARD)

324.84 PCARDC Waste Mgmt RECYCLE/GARBAGE

(PCARD)

43.98 PCARDC NAPA BUS WINDSHIELD WIPERS

(PCARD)

44.70 PCARDC AMAZON OFFICE

(PCARD)

17.97 PCARDC AMAZON ELEM SUPPLY

(PCARD)

50.40 PCARDC Tristatewat WATER SERV

(PCARD)

151.96 PCARDC AMAZON COPY PAPER

(PCARD)

168.02 PCARDJ Teacherspayteachers TITLE REAP SU

(PCARD)

515.55 PCARDJ Vrbo GR 8 FIELD TRIP

(PCARD)

24.38 PCARDC AMAZON LIBRARY PRINTER LABELS

(PCARD)

6.89 PCARDC AMAZON GR 4 REQ

(PCARD)

81.96 PCARDC AMAZON MTSS AWARDS

(PCARD)

60.00 PCARDJ Lowes SCIENCE FAIR JUDGE GIFT

(PCARD)

128.33 PCARDJ Sams Club MTSS STAFF INCENTIVES

(PCARD)

25.54 PCARDJ Dollar General MTSS STAFF INCENTI

(PCARD)

97.50 PCARDC Tubbs Of Soft Wate SOFTENER SALT

(PCARD)

79.05 PCARD4 Dollar General LIONPACK PROG

(PCARD)

3.29 PCARD4 Angel S Attic STUDENT SUPPLY

(PCARD)

45.57 PCARD6 VARIOUS FFVP

(PCARD)

265.95 PCARDC Cintas CUSTODIAL SERV

(PCARD)

43.76 PCARDC AMAZON OFFICE

(PCARD)

33.19 PCARD4 Dollar Tree LIONPACK PROG

(PCARD)

69.95 PCARD5 Cenex FUEL

(PCARD)

72.13 PCARD5 Cenex FUEL

(PCARD)

65.94 PCARDC AMAZON OFFICE CARDSTOCK

Invoice Number	Vendor Name	Invoice Date
(PCARD)		34.00 PCARDC Vernier Science MS SCIENCE
(PCARD)		29.98 PCARDC AMAZON MS MATH
(PCARD)		10.24 PCARD5 Wal-Mart OFFICE STUDENT TYL
(PCARD)		66.00 PCARD5 Cenex FUEL
(PCARD)		19.40 PCARD6 VARIOUS CUSTODIAL SUPPLY
(PCARD)		6.37 PCARDC Teacherspayteachers GR 4 REQ
Vendor Name	BMO MASTERCARD	<hr/> 4,134.73
MAR 2024	CHINDVALL, MARILYN	03/12/2024
(REIMBURSEMENT)		59.19 FUEL PURCHASE
Vendor Name	CHINDVALL, MARILYN	<hr/> 59.19
UTILITIES1-0159	CITY OF BIG STONE CITY	03/08/2024
(UTILITIES - 1952 BUILDING)		518.52 ELECTRIC 1952 BUILDING
(UTILITIES - 1952 BUILDING)		56.31 WATER & SEWER ETC CHARGES 1952 BUILDING
UTILITIES2-0159	CITY OF BIG STONE CITY	03/08/2024
(UTILITIES-1900)		221.86 ELECTRIC 1900 BUILDING
(UTILITIES-1900)		147.58 WATER & SEWER ETC CHARGES 1900 BUILDING
UTILITIES3-0159	CITY OF BIG STONE CITY	03/08/2024
(UTILITIES - GYM)		998.39 ELECTRIC GYM
(UTILITIES - GYM)		35.08 WATER & SEWER ETC CHARGES GYM
Vendor Name	CITY OF BIG STONE CITY	<hr/> 1,977.74
FEB PT CONF	FOOD SERVICE FUND	03/12/2024
(SCHOOL FOOD SERVICE FUND)		65.00 PT CONF STAFF MEAL
Vendor Name	FOOD SERVICE FUND	<hr/> 65.00
MAR 2024-0001	NORTHWESTERN ENERGY	03/08/2024
(UTILITIES - NATGAS)		1,350.53 SCHOOL - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 1,350.53
84477	ORTONVILLE INDEPENDENT AND NORTHERN STAR	03/13/2024
(ADVERTISING)		90.00 WINTER WONDERLAND DANCE AD
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	<hr/> 90.00
2024 SKI TRIP	ORTONVILLE PUBLIC SCHOOLS	03/12/2024
(TUITION, TRANSPORTATION, GENERAL)		492.15 ANDES SKI TRIP

Invoice Number	Vendor Name	Invoice Date
BROOKINGS	ORTONVILLE PUBLIC SCHOOLS	03/12/2024
(TUITION, TRANSPORTATION, GENERAL)		422.10 FEB 2024 CHILDRENS MUSEUM FIELD TRIP

Vendor Name ORTONVILLE PUBLIC SCHOOLS

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914.25

154127	RONGLIEN EXCAVATING INC	03/12/2024
(MAINTENANCE)		87.00 2/15/2024 SNOW REMOVAL

Vendor Name RONGLIEN EXCAVATING INC

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87.00

14628	SUPERIOR HOOD STEAMERS INC	03/12/2024
(KITCHEN RANGE HOOD CLEANING)		795.00 HOOD AND VENT CLEAN

Vendor Name SUPERIOR HOOD STEAMERS INC

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795.00

MAR 2024	US FOODS	03/12/2024
(FOOD PURCHASES, CUSTODIAL)		194.06 CUSTODIAL SUPPLIES

(FOOD PURCHASES, CUSTODIAL)

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195.63 FFVP

Vendor Name US FOODS

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389.69

Fund Number 10

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10,266.98

Checking Account ID 1	Fund Number 21	CAPITAL OUTLAY FUND
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24-Mar-0001	BMO MASTERCARD	03/18/2024
(PCARD)		1,665.66 PCARDC Hillyard CUSTODIAL SUPPLY

Vendor Name BMO MASTERCARD

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1,665.66

Fund Number 21

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1,665.66

Checking Account ID 1	Fund Number 22	SPECIAL EDUCATION FUND
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25942-1	BIG STONE THERAPIES INC	03/13/2024
(THERAPY)		821.49 PT AND OT SERVICES

26148-1	BIG STONE THERAPIES INC	03/13/2024
(THERAPY)		886.39 PT AND OT SERVICES

Vendor Name BIG STONE THERAPIES INC

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1,707.88

Fund Number 22

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1,707.88

Checking Account ID 1	Fund Number 51	FOOD SERVICE FUND
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MAR 2024	ANDERSON, SHELLY	03/12/2024
(REIMBURSEMENT)		47.23 TRAVEL FOR FRESH BEEF

MAR 2024 -2	ANDERSON, SHELLY	03/12/2024
(REIMBURSEMENT)		17.65 SCHOOL FOOD

(REIMBURSEMENT)

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14.73 SUPPLY CHAIN FOOD

Vendor Name ANDERSON, SHELLY



Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
		<hr/> 79.61
24-Mar-0001	BMO MASTERCARD	03/18/2024
(PCARD)		839.38 PCARDC The Meathouse SUPPLY CHAIN
(PCARD)		417.61 PCARD6 VARIOUS SCHOOL FOOD
(PCARD)		180.86 PCARD6 VARIOUS SUPPLY CHAIN
Vendor Name	BMO MASTERCARD	<hr/> 1,437.85
4334634	CASH-WA DISTRIBUTING CO	03/12/2024
(FOOD SERVICE)		442.94 FOOD PURCHASE
Vendor Name	CASH-WA DISTRIBUTING CO	<hr/> 442.94
MAR 2024	EAST SIDE JERSEY DAIRY	03/12/2024
(SCHOOL LUNCH MILK)		78.60 2/2/2024 MILK
(SCHOOL LUNCH MILK)		67.19 2/9/2024 MILK
(SCHOOL LUNCH MILK)		56.41 2/16/2024 MILK
(SCHOOL LUNCH MILK)		67.19 2/23/2024 MILK
Vendor Name	EAST SIDE JERSEY DAIRY	<hr/> 269.39
MAR 2024	MUENCHOW, KIMBERLY	03/12/2024
(REIMBURSEMENT)		9.62 FOOD PURCHASE
Vendor Name	MUENCHOW, KIMBERLY	<hr/> 9.62
24 013583	SOUTH DAKOTA DEPT OF EDUCATION	03/12/2024
(COMMODITIES)		406.78 COMMODITIES
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION	<hr/> 406.78
MAR 2024	US FOODS	03/12/2024
(FOOD PURCHASES, CUSTODIAL)		271.55 SUPPLY CHAIN PUCHASE
(FOOD PURCHASES, CUSTODIAL)		974.42 FOOD PURCHASE
Vendor Name	US FOODS	<hr/> 1,245.97
Fund Number	51	<hr/> 3,892.16
Checking Account ID	1	Fund Number 53 PRESCHOOL/OST/LITTLE LIONS FUND
MAR 2024	ADVANCE PAYMENT FUND	03/13/2024
(SCHOOL CHECKING FUND)		208.00 CK# 4675 JOYCE VANGSNES LLLC HELPER
Vendor Name	ADVANCE PAYMENT FUND	<hr/> 208.00
24-Mar-0001	BMO MASTERCARD	03/18/2024

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(PCARD)			29.63	PCARD3 Bills Supervalu CACFP
(PCARD)			39.41	PCARD3 Bills Supervalu CACFP
(PCARD)			29.90	PCARD3 Caseys CACFP
(PCARD)			33.20	PCARD3 Bills Supervalu CACFP
(PCARD)			44.89	PCARDJ Dollar General PREK VALENTINES DA
(PCARD)			77.33	PCARD3 Bills Supervalu CACFP
(PCARD)			23.34	PCARD5 AMAZON PREK SUPPLY
(PCARD)			9.28	PCARD3 Bills Supervalu CACFP
(PCARD)			16.11	PCARD3 Bills Supervalu CACFP
(PCARD)			34.69	PCARD3 Bills Supervalu CACFP
Vendor Name	BMO MASTERCARD		<u>337.78</u>	
UTILITIES -0056	CITY OF BIG STONE CITY	03/08/2024		
(UTILITIES - LLLC)			32.90	GARBAGE LLLC
(UTILITIES - LLLC)			151.74	ELECTRICAL LLLC
(UTILITIES - LLLC)			61.79	WATER SEWER ETC LLLC
UTILITIES -0057	CITY OF BIG STONE CITY	03/08/2024		
(UTILITIES - JANITORS CLOSET)			7.01	WATER SEWER ETC
Vendor Name	CITY OF BIG STONE CITY		<u>253.44</u>	
6824	FREDRICHSEN AIR CONDITIONING & HEATING	03/12/2024		
(HEATING & COOLING)			285.71	RUUD CONDENSATE COVER & GASKET AND LABOR
Vendor Name	FREDRICHSEN AIR CONDITIONING & HEATING		<u>285.71</u>	
LLC - MAR-0001	NORTHWESTERN ENERGY	03/08/2024		
(LLC UTILITY - NATGAS)			90.31	LLC - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		<u>90.31</u>	
154127	RONGLIEN EXCAVATING INC	03/12/2024		
(MAINTENANCE)			43.05	2/15/2024 SNOW REMOVAL
Vendor Name	RONGLIEN EXCAVATING INC		<u>43.05</u>	
MAR 2024	US FOODS	03/12/2024		
(FOOD PURCHASES, CUSTODIAL)			198.73	LLC CACFP
Vendor Name	US FOODS		<u>198.73</u>	
Fund Number	53		<u>1,417.02</u>	

**BSCS Board Report - Detail**

Unposted; Batch Description MARCH 18 2024 AP BOARD CKS

Invoice Date

Amount Detail Description

18,949.70



	<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>
CHRZSAR	CHRZANOWSKI, SARAH											
												2,071.49
	GROSS:	2,277.94	0.00	0.00	2,277.94	2,277.94	2,482.00	2,482.00	2,482.00	2,333.08		
2,482.00	EMPLOYEE:	0.00	0.00	0.00	(141.23)	(33.03)	(148.92)				(87.33)	0.00
	EMPLOYER:				141.23	33.03	148.92	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
												1,894.52
	GROSS:	2,281.57	0.00	0.00	2,281.57	2,281.57	2,594.48	2,594.48	2,594.48	2,438.81		
2,594.48	EMPLOYEE:	(194.46)	0.00	0.00	(141.46)	(33.08)	(155.67)				(175.29)	0.00
	EMPLOYER:				141.46	33.08	155.67	0.00	0.00	0.00	1.10	0.00
COOPNIC	COOPER, NICHOLE M											
												3,028.75
	GROSS:	3,539.69	0.00	0.00	3,539.69	3,539.69	3,913.47	3,913.47	3,913.47	3,678.66		
3,913.47	EMPLOYEE:	(182.30)	0.00	0.00	(219.46)	(51.33)	(234.81)				(196.82)	0.00
	EMPLOYER:				219.46	51.33	234.81	0.00	0.00	0.00	1.10	0.00
CROCHOL	CROCKER, HOLLAND											
												3,211.35
	GROSS:	3,790.94	0.00	0.00	3,790.94	3,790.94	4,032.92	4,032.92	4,032.92	3,790.94		
4,032.92	EMPLOYEE:	(289.58)	0.00	0.00	(235.04)	(54.97)	(241.98)				0.00	0.00
	EMPLOYER:				235.04	54.97	241.98	0.00	0.00	0.00	0.00	0.00
CRONJEN	CRONEN, JENNIFER											
												3,089.02
	GROSS:	4,003.21	4,003.21	0.00	4,003.21	4,003.21	4,674.39	4,674.39	4,674.39	4,393.93		
4,674.39	EMPLOYEE:	(278.72)	(151.76)	0.00	(248.20)	(58.05)	(280.46)				(568.18)	0.00
	EMPLOYER:				248.20	58.05	280.46	0.00	0.00	0.00	1.10	0.00
CRONREE	CRONEN, REESE											
												1,791.88
	GROSS:	2,143.20	2,143.20	0.00	2,143.20	2,143.20	2,280.00	2,280.00	2,280.00	2,143.20		
2,280.00	EMPLOYEE:	(92.65)	(94.71)	0.00	(132.88)	(31.08)	(136.80)				0.00	0.00
	EMPLOYER:				132.88	31.08	136.80	0.00	0.00	0.00	1.10	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												5,141.95
	GROSS:	6,422.16	0.00	0.00	6,479.66	6,479.66	7,110.00	7,052.50	7,052.50	6,625.90		
7,110.00	EMPLOYEE:	(568.99)	0.00	0.00	(401.74)	(93.96)	(676.60)				(226.76)	0.00
	EMPLOYER:				401.74	93.96	976.60	0.00	0.00	0.00	4.95	0.00
FREVSAR	FREVERT, SARAH											
												2,776.42
	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:	(206.79)	(119.69)	0.00	(211.04)	(49.36)	(232.16)				(273.79)	0.00
	EMPLOYER:				211.04	49.36	232.16	0.00	0.00	0.00	1.10	0.00
HANSREN	HANSON, RENAE											
												2,775.27
	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:	(250.10)	(171.77)	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	HENNINGS, STACY											
												2,517.02
	GROSS:	3,033.84	0.00	0.00	3,033.84	3,033.84	3,352.30	3,352.30	3,352.30	3,151.16		
3,352.30	EMPLOYEE:	(284.73)	0.00	0.00	(188.10)	(43.99)	(201.14)				(117.32)	0.00
	EMPLOYER:				188.10	43.99	201.14	0.00	0.00	0.00	1.10	0.00
HENRHIL	HENRICH, HILLARY											
												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
HUBEJAN	HUBER, JANELLE											
												4,518.35
	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:	(520.45)	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



	<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>
VOLKJOA	VOLKENANT, JOANN											
												383.25
	GROSS:	415.00	0.00	0.00	415.00	415.00	0.00	415.00	415.00	415.00		
415.00	EMPLOYEE:	0.00	0.00	0.00	(25.73)	(6.02)	0.00				0.00	0.00
	EMPLOYER:				25.73	6.02	0.00	0.00	0.00	0.00	0.00	0.00
WALSROB	WALSH, ROBERT											
												3,467.17
	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:	(136.23)	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											
												786.83
	GROSS:	852.00	0.00	0.00	852.00	852.00	0.00	852.00	852.00	852.00		
852.00	EMPLOYEE:	0.00	0.00	0.00	(52.82)	(12.35)	0.00				0.00	0.00
	EMPLOYER:				52.82	12.35	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal:				Female: 33	Male: 7	Total: 40	Net:					64,275.62
	GROSS:	76,904.75	30,102.38	0.00	77,212.25	77,212.25	82,674.63	91,132.62	91,382.62	86,172.14		
91,440.12	EMPLOYEE:	(4,607.73)	(1,094.84)	0.00	(4,787.16)	(1,119.61)	(9,610.48)				(5,944.68)	0.00
	EMPLOYER:				4,787.16	1,119.61	5,610.48	0.00	0.00	0.00	4,632.52	0.00

Annual; Processing Month 02/2024; Accounts to Include Accounts with Activity

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



Annual; Processing Month 02/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH IN BANK	6,099.02	(40,953.98)	(34,854.96)
10 110	TAXES RECEIVABLE - CURRENT	602,228.00	(19,069.81)	583,158.19
10 112	TAXES RECEIVABLE - DELINQUENT	7,399.68	(369.30)	7,030.38
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:		849,842.32	(60,393.09)	789,449.23
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>849,842.32</b>	<b>(60,393.09)</b>	<b>789,449.23</b>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - STANDARD LIFE	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	301,114.00	(19,439.11)	281,674.89
10 553	TAXES LEVIED FOR FUTURE PERIODS	363,939.82	0.00	363,939.82
Current Liabilities Subtotal:		664,480.99	(19,439.11)	645,041.88
<u>Fund Balance</u>				
10 760	FUND BALANCE - UNASSIGNED	185,361.33	(40,953.98)	144,407.35
Fund Balance Subtotal:		185,361.33	(40,953.98)	144,407.35
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>849,842.32</b>	<b>(60,393.09)</b>	<b>789,449.23</b>

Annual; Processing Month 02/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 11 IMPREST FUND - ADV PYMT ACCT</b>				
<u>Current Assets</u>				
11 101	CASH	2,435.21	(200.00)	2,235.21
	Current Assets Subtotal:	<u>2,435.21</u>	<u>(200.00)</u>	<u>2,235.21</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>2,435.21</u>	<u>(200.00)</u>	<u>2,235.21</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,435.21	(200.00)	2,235.21
	Fund Balance Subtotal:	<u>2,435.21</u>	<u>(200.00)</u>	<u>2,235.21</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>2,435.21</u>	<u>(200.00)</u>	<u>2,235.21</u>

Annual; Processing Month 02/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	204,903.21	(3,806.26)	201,096.95
21 110	TAXES RECEIVABLE - CURRENT	211,576.00	(6,926.50)	204,649.50
21 112	TAXES RECEIVABLE - DELINQUENT	611.81	(98.36)	513.45
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	38,802.07	0.00	38,802.07
	Current Assets Subtotal:	<u>455,893.09</u>	<u>(10,831.12)</u>	<u>445,061.97</u>
Total Assets and Deferred Outflows of Resources:		<u>455,893.09</u>	<u>(10,831.12)</u>	<u>445,061.97</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	105,788.00	(7,024.86)	98,763.14
21 553	TAXES LEVIED FOR FUTURE PERIODS	118,318.38	0.00	118,318.38
	Current Liabilities Subtotal:	<u>224,106.38</u>	<u>(7,024.86)</u>	<u>217,081.52</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	231,786.71	(3,806.26)	227,980.45
	Fund Balance Subtotal:	<u>231,786.71</u>	<u>(3,806.26)</u>	<u>227,980.45</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>455,893.09</u>	<u>(10,831.12)</u>	<u>445,061.97</u>

Annual; Processing Month 02/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	136,851.76	(14,431.17)	122,420.59
22 110	TAXES RECEIVABLE - CURRENT	214,294.00	(6,999.00)	207,295.00
22 112	TAXES RECEIVABLE - DELINQUENT	1,584.55	(100.53)	1,484.02
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>352,730.31</u>	<u>(21,530.70)</u>	<u>331,199.61</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>352,730.31</u>	<u>(21,530.70)</u>	<u>331,199.61</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)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	107,147.00	(4,088.02)	103,058.98
22 553	TAXES LEVIED FOR FUTURE PERIODS	120,577.32	(3,011.51)	117,565.81
	Current Liabilities Subtotal:	<u>227,725.14</u>	<u>(7,099.53)</u>	<u>220,625.61</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	125,005.17	(14,431.17)	110,574.00
	Fund Balance Subtotal:	<u>125,005.17</u>	<u>(14,431.17)</u>	<u>110,574.00</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>352,730.31</u>	<u>(21,530.70)</u>	<u>331,199.61</u>

Annual; Processing Month 02/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH IN BANK	(7,368.74)	(2,102.91)	(9,471.65)
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>10,086.33</u>	<u>(2,102.91)</u>	<u>7,983.42</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>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>55,059.57</u>	<u>(2,102.91)</u>	<u>52,956.66</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	20,185.62	0.00	20,185.62
	Current Liabilities Subtotal:	<u>20,185.65</u>	<u>0.00</u>	<u>20,185.65</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 02/2024; 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	15,184.42	(2,102.91)	13,081.51
	Fund Balance Subtotal:	<u>23,350.00</u>	<u>(2,102.91)</u>	<u>21,247.09</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>55,059.57</u>	<u>(2,102.91)</u>	<u>52,956.66</u>

Annual; Processing Month 02/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH IN BANK	139,546.81	(3,686.34)	135,860.47
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>139,546.81</u>	<u>(3,686.34)</u>	<u>135,860.47</u>
<u>Long-term Assets</u>				
53 202	BUILDINGS	119,665.78	0.00	119,665.78
53 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	292,052.00	0.00	292,052.00
53 208	ACCUM DEPRECIATION-LOCAL	(10,709.00)	0.00	(10,709.00)
	Long-term Assets Subtotal:	<u>401,008.78</u>	<u>0.00</u>	<u>401,008.78</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	272.82	0.00	272.82
	Other Assets Subtotal:	<u>272.82</u>	<u>0.00</u>	<u>272.82</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	44,282.20	0.00	44,282.20
	Deferred Outflows of Resources Subtotal:	<u>44,282.20</u>	<u>0.00</u>	<u>44,282.20</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>585,110.61</u>	<u>(3,686.34)</u>	<u>581,424.27</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	38,802.07	0.00	38,802.07
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>38,808.14</u>	<u>0.00</u>	<u>38,808.14</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	37,164.10	0.00	37,164.10
	Deferred Inflows of Resources Subtotal:	<u>37,164.10</u>	<u>0.00</u>	<u>37,164.10</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	509,138.37	(3,686.34)	505,452.03
	Fund Balance Subtotal:	<u>509,138.37</u>	<u>(3,686.34)</u>	<u>505,452.03</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>585,110.61</u>	<u>(3,686.34)</u>	<u>581,424.27</u>

Annual; Processing Month 02/2024; 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	6,259.07	542.50	6,801.57
	Current Assets Subtotal:	<u>6,259.07</u>	<u>542.50</u>	<u>6,801.57</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>6,259.07</u>	<u>542.50</u>	<u>6,801.57</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,259.07	542.50	6,801.57
	Fund Balance Subtotal:	<u>6,259.07</u>	<u>542.50</u>	<u>6,801.57</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>6,259.07</u>	<u>542.50</u>	<u>6,801.57</u>



Annual; Processing Month 02/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	1,699.04	0.00	1,699.04
	Current Assets Subtotal:	<u>1,699.04</u>	<u>0.00</u>	<u>1,699.04</u>
Total Assets and Deferred Outflows of Resources:		<u>1,699.04</u>	<u>0.00</u>	<u>1,699.04</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,699.04	0.00	1,699.04
	Fund Balance Subtotal:	<u>1,699.04</u>	<u>0.00</u>	<u>1,699.04</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>1,699.04</u>	<u>0.00</u>	<u>1,699.04</u>

Annual; Processing Month 02/2024; Accounts to Include Accounts with Activity

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

Batch Description: FEBRUARY 29 2024 CHECK RECONCILIATION Processing Month: 02/2024  
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	02/29/2024	470,657.31
<u>Outstanding Checks</u>			
<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37821	TYAWNA BUNTJE	10/16/2023	20.00
37856	ORTONVILLE INDEPENDENT AND NORTHERN STAR	11/20/2023	40.00
37904	JANELLE HUBER	01/15/2024	168.31
37918	ADVANCE PAYMENT FUND	02/26/2024	287.00
37920	CONROY ELECTRIC INC	02/26/2024	2,561.80
37921	EAST SIDE JERSEY DAIRY	02/26/2024	294.34
37922	CHRISTOPHER FOLK	02/26/2024	58.65
37923	FOOD SERVICE FUND	02/26/2024	105.85
37924	GRANT COUNTY REVIEW	02/26/2024	220.84
37925	JANELLE HUBER	02/26/2024	118.27
37926	LARRY'S REFRIGERATION & HEATING INC	02/26/2024	2,253.60
37928	ORTONVILLE PLUMBING & HEATING	02/26/2024	165.00
37929	ORTONVILLE PUBLIC SCHOOLS	02/26/2024	44,363.65
37930	LYNDA OSTLUND	02/26/2024	135.66
37931	POLAR PARADICE INC	02/26/2024	268.26
37932	KRISTIN ROE	02/26/2024	61.95
37934	KRISTIN TOSTENSON	02/26/2024	387.50
37935	JAY TRENHAILE	02/26/2024	1,545.00
37936	US FOODS	02/26/2024	2,550.23
	Total:		55,605.91

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
470,657.31	(55,605.91)	415,051.40	415,051.40	0.00

Cleared Automatic Payment Total: 28,539.40  
 Cleared Checks Total: 25,554.95  
 Cleared Direct Deposit Total: (59,477.22)  
 Cleared Void Total:  
 Cleared Cash Receipt Total: 103,847.63  
 Cleared Manual Journal Entries Total:  
 Cleared Sales Journal Total:

*Ⓞ more outstanding chs due to later meeting date.*

## 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 February 26, 2024 @ 5:00 PM in the school boardroom/CEO office with the following members present or absent:

School administration and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Sarah Frevert, Little Lions' Learning Center Director

Meeting called to order by school board President Hillary Henrich at 5:00 PM

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

The Pledge of Allegiance was recited.

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

**Community Input Session:** none

### **Communication Items**

- Board Communication: School Board Recognition Week, February 19-23, 2024. On behalf of myself, Christopher Folk, CEO/Business Manager, and all the staff and students of the Big Stone City School District, we would like to thank each school board member for their continued service and dedicated leadership in public education for improving achievement for all public school students in our school district!
- Principal Report: 8<sup>th</sup> grade school visits and P/T conference Feb 22<sup>nd</sup> overview
- Learning Center Director Report – Sarah Frevert/director, overview of the program for the past few months and quarterly financial reporting to be presented in March 2024
- 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: Received Accreditation certificate of completion for our school district and legislative session update.

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
January 1, 2024	BEGINNING BALANCE \$26,841.90	\$206,155.88	\$149,885.49	(\$3,091.75)	\$189,036.63
	TOTAL RECEIPTS \$64,908.27	\$253.62	\$246.58	\$4,680.86	\$14,270.82
	TOTAL DISBURSEMENTS (\$89,651.05)	(\$1,506.25)	(\$13,280.31)	(\$8,957.85)	(\$13,750.64)
January 31, 2024	ENDING BALANCE \$6,099.02	\$204,903.21	\$136,851.76	(\$7,368.74)	\$189,546.81

Certificate of Deposit – \$241,788.52

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$8,694.28

Student Council (Fund 72) – \$1,699.04

The following bills were approved:

**GENERAL FUND:** ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),287.00 BMO MASTERCARD,(PCARD),3,202.48 CITY OF BIG STONE CITY, (UTILITIES),2,135.56 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),40.00 FOLK, CHRISTOPHER ,(REIMBURSEMENT),58.65 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),105.85 GRANT COUNTY REVIEW,(ADVERTISING),220.84 HUBER, JANELLE ,(REIMBURSEMENT),118.27 LARRY'S REFRIGERATION & HEATING INC,(MAINTENANCE SERVICES),105.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),2,238.53 ORTONVILLE PLUMBING & HEATING,(MAINTENANCE & SUPPLIES),165.00 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),37,382.00 OSTLUND, LYNDA ,(REIMBURSEMENT),135.66 ROE, KRISTIN ,(REIMBURSEMENT),61.95 RONLIEN EXCAVATING INC,(MAINTENANCE),172.55 US FOODS,(FOOD PURCHASES, CUSTODIAL),351.81

**CAPITAL OUTLAY FUND:** BMO MASTERCARD,(PCARD),3,009.74 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),2,481.80 LARRY'S REFRIGERATION & HEATING INC,(MAINTENANCE SERVICES),2,148.60

**SPECIAL EDUCATION FUND:** BMO MASTERCARD,(PCARD),139.95 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),6,981.65 TOSTENSON, KRISTIN ,(EARLY CHILDHOOD SPED SERVICES),387.50 TRENHAILE, JAY ,(PSYCHOLOGICAL SERVICES),1,545.00

**FOOD SERVICE FUND:** BMO MASTERCARD,(PCARD),579.53 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),294.34 POLAR PARADICE INC,(FOOD SERVICE PRODUCTS),268.26 US FOODS,(FOOD PURCHASES, CUSTODIAL),1,820.60

**PRESCHOOL/LEARNING CENTER/OST FUND:** BMO MASTERCARD,(PCARD),231.84 CHRZANOWSKI, SARAH ,(REIMBURSEMENT),78.02 CITY OF BIG STONE CITY, (UTILITIES),326.87 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),40.00 MUENCHOW, RACHELLE ,(REIMBURSEMENT),20.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),122.30 RONLIEN EXCAVATING INC,(MAINTENANCE),87.55 US FOODS,(FOOD PURCHASES, CUSTODIAL),377.82

### Action Items

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

- Approval of minutes from previous school board meeting(s); January 15, 2024 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 Big Stone City School District K-12 Lau Plan - English as a Second Language Program 2023-2024.
- Approval of the Combined Election Agreement for 2024 June Primary with Grant County.
- Approval of the Combined Election Agreement for 2024 June Primary with Roberts County.
- Approval of the current 2024FY Special Education Comprehensive Plan.

Motion by VanLith, seconded by Christensen, to approve the change of April 15 and 16<sup>th</sup> from student contact days to staff in-service. 5 votes yes. Motion Carried.

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

There were discussions on the following items:

- Two year reorganization - ongoing
- Next school board meeting(s): March 18, 2024 (regular meeting) at 5:00 PM in the board room/CEO office.

Executive Session may have a motion after being declared out.

5:36 PM, motion by VanLith, seconded by Christensen, to enter into executive session pursuant to SDCL 1-25-2(1) for Principal Evaluation. 5 votes yes. Motion Carried.

5:39 PM, President Henrich declared out of executive session with no motion.

5:40 PM, motion by Westermeyer, seconded by VanLith, to enter into executive session pursuant to SDCL 1-25-2(1) for Little Lions' Learning Center Director Evaluation. 5 votes yes. Motion Carried.

5:48 PM, President Henrich declared out of executive session with no motion.

5:48 PM, motion by Christensen, seconded by Chrzanowski, to enter into executive session pursuant to SDCL 1-25-2(1) for CEO/Business Manager Evaluation. 5 votes yes. Motion Carried.

5:58 PM, President Henrich declared out of executive session with no motion.

Motion by Christensen, seconded by Westermeyer, to adjourn the meeting at 6:11 PM. 5 votes yes. Motion Carried.

/s/ \_\_\_\_\_  
President

/s/ \_\_\_\_\_  
Business Manager

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