

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

# BIG STONE CITY SCHOOL DISTRICT 25-1

*“Educating all students for a lifetime of success!”*

## SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

September 16<sup>th</sup> 2019 at 6:30 PM

School Board Members: Jennifer Wiik (President), Sue Westermeyer (Vice President), Amy VanLith, Andria Rabe, and Hillary Henrich

Christopher Folk, CEO/Business Manager  
Shelley Haggerty, Principal/Counselor

Others in attendance (list): \_\_\_\_\_

1. **Call to order in Board Room and Establish Quorum.** Time: \_\_\_\_\_
2. **Roll Call** \_\_\_\_Wiik \_\_\_\_Westermeyer \_\_\_\_VanLith \_\_\_\_Rabe \_\_\_\_Henrich \_\_\_\_
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: \_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
5. **Community Input Session (5-minute maximum)**
  - a. JoAnn Paulson to present Milbank Area POD Travel Team Exercise (10-15 minute presentation planned), October 8 2019 date planned, alternative date October 22 2019
6. **Communication Items**
  - a. Board Communication
  - b. Principal Report – State Report Card
  - c. 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 on the reports below.
    1. Revenue/Expenditure Summary Reports
    2. BSCS Board Report – Detail, Bills and BMO Pcard
      - a. Some invoices to highlight; Foremans Sales and Service \$53,118 for our new 2019 Chevrolet Collins Mid Bus, Rural Solutions \$1,299 for new computer for CEO/Business Manager, tech team planned and used G5 tech funding, Conroy Electric repairs and maintenance to kitchen exhaust fan belts and motor, Schmidt’s Spray Foam Insulation and Roofing \$24,762.80 for gymnasium roof repair, and school requisitions are a big portion of the bills this month
    3. Payroll Register – Unitemized Report (current month)
    4. Balance Sheet
    5. Check Reconciliation Report
    6. Manual Journal Entry Board Report
    7. 2019 Summer Food Service Program Results – 5/27/19 – 8/9/19
      - a. Serviced 577 child breakfasts

- b. Serviced 1,560 child lunches
  - c. It was reported that a lot of adult groups came to eat this summer also. The numbers for this last summer are down compared to last year and one contributing factor is the LLLC children not eating at the SFSP because they are on their own DOE meal system, CACFP.
8. Other topics: DOE acceptance of the 2019FY annual report; The Char and Elmer Athey Family Benefit planned event at the school on October 12, 2019. Good News Item - Minnwest Bank donated to the LionPack (backpack) Program. The Big Stone City School would like to extend a THANK YOU! for your donation.

**7. Consent Agenda Action Items                      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.
  - 1. Approval and/or corrections of the minutes from previous meeting(s); August 19 2019 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
  - 5. Approval of the Milbank Tuition Agreement – amended
  - 6. Approval of the letter of assignment for Becky Swezey as bus driver, temporary cook, temporary custodian, and transportation driver.
  - 7. Approval of the letter of assignment for Amy Raffety, paraprofessional.
  - 8. Approval of the following South Dakota Open Enrollment Applications; #050 and #051
    - a. Students who live in the Milbank district who are open enrolling into Big Stone City School District. These students had lived in and attended Milbank but moved to Big Stone City and want to continue attending Milbank schools. The administration recommends approval as presented.

**8. Separate Action Items**

- a. Approval of the 2019FY Budget Amendment – Copy Machine
  - 1. The purpose of this amendment is to move the budgeted amount in one line item and split the total among two other accounting lines to satisfy DOE annual report requirements. There is no increase to the budget with this transaction. The administration recommends approval as presented.
  - 2. **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_)
- b. Approval of the supplemental budget for the 2019FY - #3
  - 1. After making some ending manual journal entries for the 2019FY after our July 2019 board meeting for the annual report, there was one account that was increased due to adjustments for the copy machine expenses. All that was done was separating the base charge from the usage to properly account for both expense amounts. As to comply with the budget rules, we will need to increase

this budget expense line. The administration recommends approval as presented.

- 2. **Motion:** \_\_\_\_\_ **MC:** \_\_\_\_ (\_\_\_\_-\_\_\_\_)
- c. Approval of the 2019-2020 Proposed Budget and Means of Finance
  - 1. Proposed budget attached to the school board agenda. The administration recommends approval as presented.
  - 2. **Motion:** \_\_\_\_\_ **MC:** \_\_\_\_ (\_\_\_\_-\_\_\_\_)
- d. Approval of the 2019-2020 Levy Request
  - 1. Per the Proposed Budget and Means of Finance above, these are the levies that the district will request to properly balance the budget. The request will be submitted to the county auditors before October 1, pursuant to SDCL 13-11-2 and 13-11-3. The administration recommends approval as presented.
  - 2. **Motion:** \_\_\_\_\_ **MC:** \_\_\_\_ (\_\_\_\_-\_\_\_\_)

- 9. **Discussion** (Items listed below for discussion may be acted upon by the school board)
  - a. Next school board meeting: Based on reorg meeting, Third Monday of the month: October 21 2019 (regular meeting) at 6:30pm in the CEO/Business Manager Office/Board Room.

Training for school board members; approximately 30 minutes

- 10. **Adjournment:** **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_) **Time:** \_\_\_\_\_

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	10,752.71	12,844.34
1120	PRIOR YEARS' AD VALOREM TAXES	772.17	772.17
1140	UTILITY TAX	0.00	7,928.55
1190	PENALTIES AND INTEREST ON TAX	223.12	232.33
1510	INTEREST EARNED	69.00	166.95
1791	YEARBOOK SALES	125.00	125.00
1973	MEDICAID INDIRECT ADM SERVICES	369.73	369.73
2110	COUNTY APPORTIONMENT	11.61	1,899.50
2200	REVENUE IN LIEU OF TAXES	0.00	106.38
3111	STATE AID	18,591.00	37,182.00
4151	OTHER STATE REV.	196.90	196.90
4200	REVENUE IN LIEU OF TAXES	0.00	102.43
10	GENERAL FUND	<u>31,111.24</u>	<u>61,926.28</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	1,866.68	2,345.69
1120	PRIOR YEARS' AD VALOREM TAXES	179.42	179.42
1190	PENALTIES AND INTEREST ON TAX	40.65	42.17
21	CAPITAL OUTLAY FUND	<u>2,086.75</u>	<u>2,567.28</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	1,641.56	2,061.21
1120	PRIOR YEARS' AD VALOREM TAXES	178.96	178.96
1190	PENALTIES AND INTEREST ON TAX	48.33	49.55
1973	MEDICAID INDIRECT ADM SERVICES	21.00	21.00
22	SPECIAL EDUCATION FUND	<u>1,889.85</u>	<u>2,310.72</u>
Fund 24	PENSION FUND		
1110	AD VALOREM TAXES	25.57	25.57
24	PENSION FUND	<u>25.57</u>	<u>25.57</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	2,166.23	2,166.23
1620	SALES TO ADULTS	277.00	677.00
1990	OTHER	394.59	784.59
4810	FEDERAL REIMBURSEMENT	3,229.55	3,229.55
51	FOOD SERVICE FUND	<u>6,067.37</u>	<u>6,857.37</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	290.00	290.00
1981	DAY CARE CENTER SERVICES	14,637.35	19,661.55
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	8,332.75	10,746.00
1990	OTHER	0.00	1,513.88
4810	FEDERAL REIMBURSEMENT	1,194.39	1,194.39
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>24,454.49</u>	<u>33,405.82</u>
Grand Total:		<u>65,635.27</u>	<u>107,093.04</u>

## BSCS Expenditure Summary

09/13/2019 09:56 AM

Regular; Processing Month 08/2019; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 45,991.58	\$ 101,546.52
21	CAPITAL OUTLAY FUND	\$ 7,520.02	\$ 8,392.47
22	SPECIAL EDUCATION FUND	\$ 136.24	\$ 162.88
24	PENSION FUND	\$ 475.00	\$ 950.00
51	FOOD SERVICE FUND	\$ 3,842.30	\$ 6,773.25
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 21,609.49	\$ 39,889.12
<b>Grand Total:</b>		<b>\$ 79,574.63</b>	<b>\$ 157,714.24</b>

Per Bank Statement	Ending-	August 31, 2019	
MAIN Account			\$ 284,052.91
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 296,011.76
(11) ADV PYMT & (71) FLEX Account			\$ 7,773.98
(72) STUDENT COUNCIL Account			\$ 1,294.75

NOTE:

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 21	CAPITAL OUTLAY FUND
COLLINS NEW FOREMAN SALES AND SERVICE INC		08/29/2019
BUS		
(BUS COMPANY)		53,118.00 2019 COLLINS CHEVY 14 PASS BUS
Vendor Name FOREMAN SALES AND SERVICE INC		
		<hr/> 53,118.00
Fund Number 21		<hr/> 53,118.00
Checking Account ID 1		<hr/> 53,118.00

Invoice Number	Vendor Name	Invoice Date
Checking Account ID 1	Fund Number 10	GENERAL FUND
SEPT 2019	ADVANCE PAYMENT FUND	09/09/2019
(SCHOOL CHECKING FUND)		55.00 CK# 4486 FRANK BOOTS LANWCARE
(SCHOOL CHECKING FUND)		86.50 CK# 4487 SD DCI SWEZ RAFF BACKGROUND CK
(SCHOOL CHECKING FUND)		20.00 CK# 4488 FINGER PRINT FEE
(SCHOOL CHECKING FUND)		70.00 CK# 4488 SCHOOL POSTAGE CHANGE
(SCHOOL CHECKING FUND)		90.00 CK# 4489 CITY OF BSC PARKING LOT LINES
(SCHOOL CHECKING FUND)		2.30 SCHOOL POSTAGE
(SCHOOL CHECKING FUND)		55.00 CK# 4484 FRANK BOOTS LANWCARE
Vendor Name ADVANCE PAYMENT FUND		<hr/> 378.80

19-Sep-0001	BMO MASTERCARD	09/16/2019
(PCARD)		35.00 PCARD2 Pro Image Partners KOOZIES
(PCARD)		35.97 PCARD2 HARTMANS IN-SERV
(PCARD)		18.15 PCARD2 HARTMANS IN-SERV
(PCARD)		50.55 PCARD2 Caseys IN-SERV
(PCARD)		23.27 PCARD2 Berens IN-SERV
(PCARD)		29.44 PCARD2 WALMART OFFICE
(PCARD)		4.26 PCARD2 Family Dollar REGISTRATION DAY
(PCARD)		37.90 PCARD2 Berens IN-SERV LOVE LOGIC
(PCARD)		6.88 PCARD2 Menards MS MATH REQ
(PCARD)		74.52 PCARD2 WALMART MS MATH REQ
(PCARD)		14.89 PCARD2 Berens IN-SERV
(PCARD)		5.43 PCARD2 HARTMANS FAMILY FUN NIGHT
(PCARD)		34.37 PCARD1 RUNNINGS FUEL
(PCARD)		4.03 PCARD1 KIBBLE EQUIP LAWN MOWER PART
(PCARD)		57.54 PCARD1 RUNNINGS CUSTODIAL SUPPLIES
(PCARD)		100.88 PCARDC AMAZON PRINCIPAL SUPPLIES
(PCARD)		32.33 PCARDC AMAZON OFFICE SUPPLIES
(PCARD)		235.66 PCARDC Centurylink TELEPHONE
(PCARD)		145.00 PCARDC Sarlettes Music MUSIC SUPPLIES
(PCARD)		504.60 PCARDC Infobase Learning STUDENT RESOURC
(PCARD)		28.96 PCARDC AMAZON CUSTODIAL SUPPLIES
(PCARD)		111.41 PCARDC Variquest MS SUPPLIES
(PCARD)		55.69 PCARDC Variquest OFFICE SUPPLIES
(PCARD)		71.56 PCARDC AMAZON HDMI CABLE TECH G5 FUNDS
(PCARD)		155.22 PCARDC AMAZON GR 3 REQ
(PCARD)		278.51 PCARDC Variquest ELEM SUPPLIES
(PCARD)		562.50 PCARDC RURAL SOLUTIONS TECH SERVICE
(PCARD)		1,299.00 PCARDC RURAL SOLUTIONS CEO COMPUTER G5 T
(PCARD)		79.00 PCARDC AMAZON GR 1 REQ
(PCARD)		86.87 PCARDC AMAZON OFFICE SUPPLIES
(PCARD)		75.00 PCARDC Ortonville Ind SCHOOL REGISTRATIO

Invoice Number	Vendor Name	Invoice Date	Description	Amount	Detail Description
(PCARD)				141.10	PCARDC TRISTATEWATER WATER SERVICE
(PCARD)				(22.99)	PCARDC Quill COPY PAPER
(PCARD)				62.92	PCARDC AMAZON OFFICE SUPPLIES
(PCARD)				195.88	PCARDC AMAZON OFFICE SUPPLIES
(PCARD)				11.79	PCARDC AMAZON GR 1 REQ
(PCARD)				(330.66)	PCARDC Hmco Books ELEM SUPPLIES
(PCARD)				250.00	PCARDC The Math Learning Cent BRIDGES TI
(PCARD)				34.10	PCARD6 MACDADDYS FUEL
(PCARD)				(17.50)	PCARDC SCHOOLMATE ELEM AGENDAS
(PCARD)				24.42	PCARDC McLeods Printing ELEM SUPPLIES
(PCARD)				59.89	PCARDC AMAZON TITLE SUPPLIES
(PCARD)				169.86	PCARDC Cintas CUSTODIAL RUG SERV
(PCARD)				22.99	PCARDC Quill COPY PAPER
(PCARD)				9.57	PCARD6 AMAZON GR 1 REQ
(PCARD)				103.55	PCARD6 AMAZON GR 1 REQ
(PCARD)				24.17	PCARD6 AMAZON GR 1 REQ
(PCARD)				55.69	PCARDC Variquest TITLE SUPPLIES
(PCARD)				228.64	PCARDC Cintas CUSTODIAL RUG SERV
(PCARD)				39.10	PCARDC AMAZON ELEM SUPPLIES
(PCARD)				201.11	PCARDC Miracle Recreation PLAYGROUND STE
(PCARD)				100.21	PCARD5 Menards MUSIC ROOM
(PCARD)				200.00	PCARD5 Menards MUSIC ROOM
(PCARD)				77.50	PCARD5 MACDADDYS FUEL
(PCARD)				10.62	PCARD2 WALMART ELEM SUPPLIES

Vendor Name BMO MASTERCARD  


---

 5,906.35

2020FY	BRANDT, LORELEI	09/09/2019	MENTOR 9/2019		
(REIMBURSEMENT)				266.60	KICK-OFF MENTOR PROG MILEAGE MEALS
NORWEX ITEMS	BRANDT, LORELEI	09/10/2019	G5		
(NORWEX ITEMS)				222.80	NORWEX ITEMS - G5 FUNDING
(NORWEX ITEMS)				95.49	NORWEX ITEMS - G5 FUNDING

Vendor Name BRANDT, LORELEI  


---

 584.89

9/3/19 STMT	CASH-WA DISTRIBUTING	09/09/2019	(FOOD/CUSTODIAL SUPPLIES)	414.57	CUSTODIAL SUPPLIES
(FOOD/CUSTODIAL SUPPLIES)				155.69	FFVP

Vendor Name CASH-WA DISTRIBUTING  


---

 570.26

UTILITIES1-0105	CITY OF BIG STONE CITY	09/10/2019	(UTILITIES - 1952 BUILDING)	126.56	ELECTRIC
-----------------	------------------------	------------	-----------------------------	--------	----------



09/11/2019 10:15 AM

Unposted; Batch Description SEPTEMBER 16 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
				(UTILITIES - 1952 BUILDING)
	UTILITIES2-0105 CITY OF BIG STONE CITY	09/10/2019	39.31	WATER & SEWER CHARGES
	(UTILITIES)		382.09	ELECTRIC
	(UTILITIES)		87.13	WATER & SEWER CHARGES
	UTILITIES3-0105 CITY OF BIG STONE CITY	09/10/2019		
	(UTILITIES - GYM)		467.46	ELECTRIC
	(UTILITIES - GYM)		77.03	WATER & SEWER CHARGES
	Vendor Name CITY OF BIG STONE CITY		<hr/>	
			1,179.58	
14994	CONROY ELECTRIC INC	09/10/2019		
	(MAINTENANCE & SUPPLIES)		565.51	MAINTENANCE KITCHEN EXHAUST FAN
15016	CONROY ELECTRIC INC	09/10/2019		
	(MAINTENANCE & SUPPLIES)		516.12	REPLACE KITCHEN EXHAUST FAN MOTOR
15032	CONROY ELECTRIC INC	09/10/2019		
	(MAINTENANCE & SUPPLIES)		241.22	LED LIGHT LENSES; 3 QTY
	Vendor Name CONROY ELECTRIC INC		<hr/>	
			1,322.85	
8/28/19	FOLK, CHRISTOPHER	09/10/2019		
	MEETING			
	(REIMBURSEMENT)		49.32	8/28/19 ELABO MEETING MILEAGE
9/4/19	FOLK, CHRISTOPHER	09/10/2019		
	MEETING			
	(REIMBURSEMENT)		50.04	9/4/19 SUPT MEETING WATERTOWN MILEAGE
	Vendor Name FOLK, CHRISTOPHER		<hr/>	
			99.36	
SEPT 2019	FOOD SERVICE FUND	09/09/2019		
	(SCHOOL FOOD SERVICE FUND)		57.08	BACK TO SCHOOL PICNIC BALL FIELD
	(SCHOOL FOOD SERVICE FUND)		226.59	AUG 2019 OST SNACK
	Vendor Name FOOD SERVICE FUND		<hr/>	
			283.67	
201537043 & 45	GRANT COUNTY REVIEW	09/10/2019		
	(ADVERTISING)		48.00	HELP WANTED COOK CUSTODIAN
	(ADVERTISING)		22.26	SEALED BUS BID
201537393	GRANT COUNTY REVIEW	09/10/2019		
	(ADVERTISING)		61.37	8/19/19 SCHOOL BOARD PROCEEDINGS
	Vendor Name GRANT COUNTY REVIEW		<hr/>	
			131.63	
2020FY DUES	NORTHEAST SUPERINTENDENTS	09/09/2019		
	(SUPERINTENDENT MEMBERSHIP DUES)		80.00	NE SUPT GROUP DUES
	Vendor Name NORTHEAST SUPERINTENDENTS			

09/11/2019 10:15 AM

Unposted; Batch Description SEPTEMBER 16 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

80.00

SEP 2019-0001 NORTHWESTERN ENERGY  
(UTILITIES - NATGAS)

09/10/2019

29.84 HEAT - NAT GAS

Vendor Name NORTHWESTERN ENERGY

29.84

2020FY DUES SDAESP - AREA PRINCIPALS  
(PRINCIPAL DUES)

09/10/2019

70.00 NE AREA PRINCIPALS MEETING DUES

Vendor Name SDAESP - AREA PRINCIPALS

70.00

2020FY SIGN SOUTH DAKOTA DEPARTMENT OF  
TRANSPORTATION

09/10/2019

(FEE)

32.00 BILLBOARD SIGN ANNUAL FEE

Vendor Name SOUTH DAKOTA DEPARTMENT OF  
TRANSPORTATION

32.00

2020FY STEWART, DIANE  
MENTOR 9/2019  
(REIMBURSEMENT)

09/09/2019

203.17 KICK-OFF MENTOR PROG MILEAGE MEALS

Vendor Name STEWART, DIANE

203.17

Fund Number 10

10,872.40

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

SEPT 2019 ATHEY, ELMER  
(BUILDING MAINTENANCE)

09/10/2019

320.00 CUSTODIAL SERVICES

Vendor Name ATHEY, ELMER

320.00

19-Sep-0001 BMO MASTERCARD  
(PCARD)  
(PCARD)

09/16/2019

152.28 PCARDC Century Business COPY MACHINE BAS

54.97 PCARDC Century Business COPY MACHINE MET

Vendor Name BMO MASTERCARD

207.25

1705 SCHMIDT SPRAY FOAM INSULATION &  
ROOFING

09/09/2019

(BUILDING REPAIRS & MAINTENANCE)

24,762.80 GYM ROOF REPAIR

(BUILDING REPAIRS & MAINTENANCE)

875.00 SUPPLY MATERIAL AND REPAIR DOWN SPOUTS

Vendor Name SCHMIDT SPRAY FOAM INSULATION &  
ROOFING

25,637.80

09/11/2019 10:15 AM

Unposted; Batch Description SEPTEMBER 16 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Fund Number 21

26,165.05

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

16471 BIG STONE THERAPIES INC

09/10/2019

(THERAPY)

49.91 OT SERVICES

Vendor Name BIG STONE THERAPIES INC

49.91

Fund Number 22

49.91

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

SEPT 2019 ANDERSON, SHELLY

09/09/2019

(REIMBURSEMENT)

46.78 SCHOOL FOOD

Vendor Name ANDERSON, SHELLY

46.78

19-Sep-0001 BMO MASTERCARD

09/16/2019

(PCARD)

33.17 PCARD6 Hy-Vee SCHOOL FOOD

(PCARD)

71.14 PCARD6 WALMART KITCHEN SUPPLIES

(PCARD)

85.02 PCARD6 Menards KITCHEN SUPPLIES

(PCARD)

161.45 PCARD6 Sams Club SCHOOL FOOD

Vendor Name BMO MASTERCARD

350.78

9/3/19 STMT CASH-WA DISTRIBUTING

09/09/2019

(FOOD/CUSTODIAL SUPPLIES)

1,585.56 SCHOOL FOOD

(FOOD/CUSTODIAL SUPPLIES)

213.62 KITCHEN SUPPLIES

Vendor Name CASH-WA DISTRIBUTING

1,799.18

3072973 US FOODS

09/09/2019

(FOOD PURCHASES)

252.30 SCHOOL FOOD

Vendor Name US FOODS

252.30

Fund Number 51

2,449.04

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

SEPT 2019 ADVANCE PAYMENT FUND

09/09/2019

(SCHOOL CHECKING FUND)

45.00 CK# 4485 SUSAN LESTER LEMONADE STAND

(SCHOOL CHECKING FUND)

63.00 CK# 4482 APPLETON AQUATIC CENTER OST

(SCHOOL CHECKING FUND)

15.26 CK# 4483 NORTHWESTERN ENERGY UTIL LLLC

Vendor Name ADVANCE PAYMENT FUND

123.26

SEPT 2019 ARONO, YAMI

09/11/2019

(SUBSTITUTE)

140.00 OST HELP

Vendor Name ARONO, YAMI

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

		<u>Amount</u>	Detail Description
		140.00	
19-Sep-0001	BMO MASTERCARD		09/16/2019
(PCARD)		71.07	PCARD4 HARTMANS CACFP LLLC
(PCARD)		55.69	PCARDC Variquest PREK SUPPLIES
(PCARD)		6.38	PCARD3 AMAZON PREK SUPPLIES
(PCARD)		9.03	PCARD3 AMAZON PREK SUPPLIES
(PCARD)		14.57	PCARD3 AMAZON PREK SUPPLIES
(PCARD)		15.95	PCARD3 AMAZON PREK SUPPLIES
(PCARD)		15.96	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		10.00	PCARD5 SDSU TRAINING LLLC TRAINING
(PCARD)		20.00	PCARD4 WALMART PREK SUPPLIES
(PCARD)		74.54	PCARD4 AMAZON LLLC RUG
(PCARD)		18.52	PCARD4 Dollar General CACFP LLLC
(PCARD)		31.94	PCARD4 AMAZON LLLC SUPPLIES
(PCARD)		13.18	PCARD4 Dollar General LLLC SUPPLIES
(PCARD)		22.77	PCARD4 Berens LLLC SUPPLIES
(PCARD)		2.03	PCARD4 Teacherspayteachers PREK SUPPLIES
(PCARD)		13.89	PCARD4 Dollar General PREK SUPPLIES
(PCARD)		249.95	PCARD4 Dollar General OST SUMMER HELP
(PCARD)		249.95	PCARD4 Dollar General LLLC SUMMER HELP
(PCARD)		10.24	PCARD4 Lewis Family Drug PREK SUPPLIES
(PCARD)		134.47	PCARD4 WALMART LLLC CURTAINS
(PCARD)		42.59	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		7.40	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		7.40	PCARD3 AMAZON PREK SUPPLIES
(PCARD)		4.39	PCARD3 AMAZON PREK SUPPLIES
(PCARD)		28.70	PCARD3 Family Dollar PREK BACK TO SCHOOL
(PCARD)		23.86	PCARD4 Teacherspayteachers PREK SUPPLIES
(PCARD)		22.44	PCARD3 Dollar General OST SUPPLIES
(PCARD)		42.70	PCARD3 Caseys CACFP LLLC
(PCARD)		28.99	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		75.33	PCARD3 AMAZON PREK SUPPLIES
(PCARD)		12.51	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		192.39	PCARD3 WALMART CACFP LLLC
(PCARD)		100.00	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		28.08	PCARD3 AMAZON PREK SUPPLIES
(PCARD)		140.68	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		11.99	PCARD3 AMAZON PREK SUPPLIES
(PCARD)		98.22	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		88.02	PCARD3 AMAZON PREK SUPPLIES

Vendor Name BMO MASTERCARD

1,995.82

9/3/19 STMT CASH-WA DISTRIBUTING

09/09/2019

09/11/2019 10:15 AM

Unposted; Batch Description SEPTEMBER 16 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(FOOD/CUSTODIAL SUPPLIES)		321.29 CACFP LLLC
Vendor Name	CASH-WA DISTRIBUTING	<hr/> 321.29
UTILITIES -0002	CITY OF BIG STONE CITY	09/10/2019
(UTILITIES)		244.69 AUG 2019 ELECTRICAL
(UTILITIES)		80.13 AUG 2019 WATER SEWER
Vendor Name	CITY OF BIG STONE CITY	<hr/> 324.82
SEPT 2019	FOOD SERVICE FUND	09/09/2019
(SCHOOL FOOD SERVICE FUND)		110.00 OST BREAKFAST AUG 12-16
Vendor Name	FOOD SERVICE FUND	<hr/> 110.00
SEPT 2019	GLOEGE, JACEY	09/11/2019
(SUBSTITUTE)		25.00 SUB @ LLLC
Vendor Name	GLOEGE, JACEY	<hr/> 25.00
SEPT 2019	LESTER, ANNE	09/09/2019
(REIMBURSEMENT)		28.14 CACFP LLLC - BABY FOOD
(REIMBURSEMENT)		76.89 LLLC SUPPLIES - CURTAINS AND RODS
(REIMBURSEMENT)		31.94 VERIZON JETPACK INTERNET
Vendor Name	LESTER, ANNE	<hr/> 136.97
OST FIELD TRIP	ORTONVILLE PUBLIC SCHOOLS	09/09/2019
(OST FIELD TRIP)		140.18 OST FIELD TRIPS MILEAGE
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<hr/> 140.18
SEP 2019-0001	ST. CHARLES CHURCH	09/10/2019
(RENT PAYMENT)		200.00 PD SEP FOR OCT 1 2019 RENT
Vendor Name	ST. CHARLES CHURCH	<hr/> 200.00
Fund Number	53	<hr/> 3,517.34
Checking Account ID	1	<hr/> 43,053.74

<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>
<b>Checking Account ID: 1</b>											
ADELAMY	ADELMAN, AMY										1,231.27
	GROSS:	1,418.94	1,418.94	0.00	1,418.94	1,418.94	2,107.11	2,107.11	2,107.11	1,980.68	
2,107.11	EMPLOYEE:	(43.56)	(35.57)	0.00	(87.97)	(20.57)	(126.43)			(561.74)	0.00
	EMPLOYER:				87.97	20.57	126.43	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY										2,463.33
	GROSS:	3,251.45	0.00	0.00	3,251.45	3,251.45	4,033.76	4,033.76	4,033.76	3,791.73	
4,033.76	EMPLOYEE:	(309.95)	0.00	0.00	(201.59)	(47.15)	(242.03)			(769.71)	0.00
	EMPLOYER:				201.59	47.15	242.03	0.00	0.00	476.20	0.00
ATHEELM	ATHEY, ELMER										1,166.53
	GROSS:	1,297.14	0.00	0.00	1,297.14	1,297.14	0.00	1,297.14	1,297.14	1,297.14	
1,297.14	EMPLOYEE:	(31.38)	0.00	0.00	(80.42)	(18.81)	0.00			0.00	0.00
	EMPLOYER:				80.42	18.81	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY										1,865.78
	GROSS:	2,248.95	2,248.95	0.00	2,248.95	2,248.95	2,392.50	2,392.50	2,392.50	2,248.95	
2,392.50	EMPLOYEE:	(91.56)	(61.47)	0.00	(139.43)	(32.61)	(143.55)			(58.10)	0.00
	EMPLOYER:				139.43	32.61	143.55	0.00	0.00	1.20	0.00
BERDRAC	BERDAN, RACHEL										2,550.52
	GROSS:	3,146.45	3,146.45	0.00	3,146.45	3,146.45	3,347.29	3,347.29	3,347.29	3,146.45	
3,347.29	EMPLOYEE:	(227.24)	(127.99)	0.00	(195.08)	(45.62)	(200.84)			0.00	0.00
	EMPLOYER:				195.08	45.62	200.84	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI										0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	475.00	0.00
COOPNIC	COOPER, NICHOLE M										2,707.21
	GROSS:	3,233.02	0.00	0.00	3,233.02	3,233.02	3,536.19	3,536.19	3,536.19	3,324.02	
3,536.19	EMPLOYEE:	(195.63)	0.00	0.00	(200.45)	(46.88)	(212.17)			(173.85)	0.00
	EMPLOYER:				200.45	46.88	212.17	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER										2,607.07
	GROSS:	3,329.14	3,329.14	0.00	3,329.14	3,329.14	3,700.19	3,700.19	3,700.19	3,478.18	
3,700.19	EMPLOYEE:	(249.16)	(137.76)	0.00	(206.41)	(48.27)	(222.01)			(229.51)	0.00
	EMPLOYER:				206.41	48.27	222.01	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J										4,503.61
	GROSS:	5,427.29	0.00	0.00	5,761.29	5,761.29	6,235.42	5,901.42	5,901.42	5,527.29	
6,235.42	EMPLOYEE:	(332.94)	0.00	0.00	(357.20)	(83.54)	(624.13)			(334.00)	0.00
	EMPLOYER:				357.20	83.54	574.13	0.00	0.00	5.20	0.00
FREVSAR	FREVERT, SARAH										184.70
	GROSS:	200.00	200.00	0.00	200.00	200.00	0.00	200.00	200.00	200.00	
200.00	EMPLOYEE:	0.00	0.00	0.00	(12.40)	(2.90)	0.00			0.00	0.00
	EMPLOYER:				12.40	2.90	0.00	0.00	0.00	0.00	0.00
HAGGSHE	HAGGERTY, SHELLEY										3,778.01
	GROSS:	4,614.46	0.00	0.00	4,614.46	4,614.46	5,300.00	5,300.00	5,300.00	4,982.00	
5,300.00	EMPLOYEE:	(446.39)	0.00	0.00	(286.10)	(66.91)	(318.00)			(404.59)	0.00
	EMPLOYER:				286.10	66.91	318.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN										1,777.08
	GROSS:	2,104.43	0.00	0.00	2,104.43	2,104.43	2,238.76	2,238.76	2,238.76	2,104.43	
2,238.76	EMPLOYEE:	(156.37)	0.00	0.00	(130.47)	(30.51)	(134.33)			(10.00)	0.00
	EMPLOYER:				130.47	30.51	134.33	0.00	0.00	1.20	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>
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
JACODOR	JACOBSON, DORLA K											
												2,976.46
	GROSS:	3,664.08	3,664.08	0.00	3,831.08	3,831.08	4,105.30	3,944.57	4,111.57	3,698.25		
4,111.57	EMPLOYEE:	(247.36)	(137.18)	0.00	(237.53)	(55.55)	(246.32)				(211.17)	0.00
	EMPLOYER:				237.53	55.55	246.32	0.00	0.00	0.00	5.85	0.00
JULIERI	JULIUS, ERIN											
												2,202.90
	GROSS:	2,621.95	0.00	0.00	2,621.95	2,621.95	3,235.63	3,235.63	3,235.63	3,041.49		
3,235.63	EMPLOYEE:	(218.47)	0.00	0.00	(162.56)	(38.02)	(194.14)				(419.54)	0.00
	EMPLOYER:				162.56	38.02	194.14	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
												3,105.29
	GROSS:	3,774.82	0.00	0.00	3,774.82	3,774.82	4,015.77	4,015.77	4,015.77	3,774.82		
4,015.77	EMPLOYEE:	(380.76)	0.00	0.00	(234.04)	(54.73)	(240.95)				0.00	0.00
	EMPLOYER:				234.04	54.73	240.95	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
												3,589.53
	GROSS:	4,317.61	0.00	0.00	4,317.61	4,317.61	4,593.20	4,593.20	4,593.20	4,317.61		
4,593.20	EMPLOYEE:	(367.78)	0.00	0.00	(267.69)	(62.61)	(275.59)				(30.00)	0.00
	EMPLOYER:				267.69	62.61	275.59	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,840.24
	GROSS:	2,170.60	0.00	0.00	2,170.60	2,170.60	2,725.60	2,725.60	2,725.60	2,562.06		
2,725.60	EMPLOYEE:	(164.31)	0.00	0.00	(134.58)	(31.47)	(163.54)				(391.46)	0.00
	EMPLOYER:				134.58	31.47	163.54	0.00	0.00	0.00	476.20	0.00
MURSNOA	MURSU, NOAH											
												96.97
	GROSS:	105.00	0.00	0.00	105.00	105.00	0.00	105.00	105.00	105.00		
105.00	EMPLOYEE:	0.00	0.00	0.00	(6.51)	(1.52)	0.00				0.00	0.00
	EMPLOYER:				6.51	1.52	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,607.21
	GROSS:	3,330.50	0.00	0.00	3,450.50	3,450.50	3,711.68	3,711.68	3,711.68	3,368.98		
3,711.68	EMPLOYEE:	(449.33)	0.00	0.00	(213.93)	(50.03)	(222.70)				(168.48)	0.00
	EMPLOYER:				213.93	50.03	222.70	0.00	0.00	0.00	5.20	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,192.61
	GROSS:	1,303.18	1,303.18	0.00	1,303.18	1,303.18	1,386.36	1,386.36	1,386.36	1,303.18		
1,386.36	EMPLOYEE:	0.00	(10.87)	0.00	(80.80)	(18.90)	(83.18)				0.00	0.00
	EMPLOYER:				80.80	18.90	83.18	0.00	0.00	0.00	1.20	0.00
RABEAND	RABE, ANDRIA											
												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
RABECHL	RABE, CHLOE											
												189.09
	GROSS:	204.75	0.00	0.00	204.75	204.75	0.00	204.75	204.75	204.75		
204.75	EMPLOYEE:	0.00	0.00	0.00	(12.69)	(2.97)	0.00				0.00	0.00
	EMPLOYER:				12.69	2.97	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
												3,067.04
	GROSS:	3,770.09	0.00	0.00	3,770.09	3,770.09	4,010.73	4,010.73	4,010.73	3,770.09		
4,010.73	EMPLOYEE:	(414.63)	0.00	0.00	(233.75)	(54.67)	(240.64)				0.00	0.00
	EMPLOYER:				233.75	54.67	240.64	0.00	0.00	0.00	1.20	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>
WOLLKEL	WOLLSCHLAGER, KELLY										
	GROSS:	552.32	0.00	0.00	552.32	552.32	587.57	587.57	587.57	552.32	486.50
587.57	EMPLOYEE:	(23.57)	0.00	0.00	(34.24)	(8.01)	(35.25)				0.00
	EMPLOYER:				34.24	8.01	35.25	0.00	0.00	0.00	1.20
WOLLSTA	WOLLSCHLAGER, STACY										
	GROSS:	2,167.77	0.00	0.00	2,167.77	2,167.77	2,336.01	2,336.01	2,336.01	2,195.85	1,883.50
2,336.01	EMPLOYEE:	(118.44)	0.00	0.00	(134.40)	(31.43)	(140.16)				(28.08)
	EMPLOYER:				134.40	31.43	140.16	0.00	0.00	0.00	1.20
ZAHNSAM	ZAHN, SAMANTHA										
	GROSS:	105.99	105.99	0.00	105.99	105.99	112.76	112.76	112.76	105.99	97.88
112.76	EMPLOYEE:	0.00	0.00	0.00	(6.57)	(1.54)	(6.77)				0.00
	EMPLOYER:				6.57	1.54	6.77	0.00	0.00	0.00	1.20
<b>Subtotal:</b>				<b>Female: 35</b>		<b>Male: 4</b>		<b>Total: 39</b>		<b>Net:</b>	<b>67,246.85</b>
	GROSS:	81,339.62	28,040.64	0.00	82,160.62	82,160.62	85,384.18	89,733.64	89,900.84	84,490.76	
90,434.84	EMPLOYEE:	(6,007.80)	(1,053.82)	0.00	(5,093.96)	(1,191.32)	(5,373.08)				(4,468.01)
	EMPLOYER:				5,093.96	1,191.32	5,323.08	0.00	0.00	0.00	3,135.35

Annual; Processing Month 08/2019; 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: 00</b>	<b>GENERAL LONG-TERM LIABILITIES</b>			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	7,752.00	0.00	7,752.00
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,752.00)	0.00	(7,752.00)
	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 08/2019; 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	124,569.95	(44,685.10)	79,884.85
10 110	TAXES RECEIVABLE - CURRENT	57,833.76	(1,184.59)	56,649.17
10 112	TAXES RECEIVABLE - DELINQUENT	9.03	0.00	9.03
10 120	ACCOUNTS RECEIVABLE	8,032.94	(8,032.94)	0.00
10 131	DUE FROM CAPITAL OUTLAY FUND	3,230.10	0.00	3,230.10
10 140	DUE FROM _____ GOVERNMENT	16,533.07	0.00	16,533.07
10 180	INVESTMENTS	297,413.96	0.00	297,413.96
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>511,615.81</u>	<u>(53,902.63)</u>	<u>457,713.18</u>
Total Assets and Deferred Outflows of Resources:		<u>511,615.81</u>	<u>(53,902.63)</u>	<u>457,713.18</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	974.59	0.00	974.59
10 404	CONTRACTS PAYABLE	33,300.35	(32,870.99)	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 - SANFORD UNUM	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	3,885.95	(4,966.71)	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	111,020.49	(1,184.59)	109,835.90
	Current Liabilities Subtotal:	<u>149,248.40</u>	<u>(39,022.29)</u>	<u>110,226.11</u>
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	358,374.41	(14,880.34)	343,494.07
	Fund Balance Subtotal:	<u>362,367.41</u>	<u>(14,880.34)</u>	<u>347,487.07</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>511,615.81</u>	<u>(53,902.63)</u>	<u>457,713.18</u>

Annual; Processing Month 08/2019; 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	2,171.00	45.94	2,216.94
	Current Assets Subtotal:	<u>2,171.00</u>	<u>45.94</u>	<u>2,216.94</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>2,171.00</u>	<u>45.94</u>	<u>2,216.94</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,171.00	45.94	2,216.94
	Fund Balance Subtotal:	<u>2,171.00</u>	<u>45.94</u>	<u>2,216.94</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>2,171.00</u>	<u>45.94</u>	<u>2,216.94</u>

Annual; Processing Month 08/2019; 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	158,831.99	(5,433.27)	153,398.72
21 110	TAXES RECEIVABLE - CURRENT	59,500.05	(457.07)	59,042.98
21 112	TAXES RECEIVABLE - DELINQUENT	350.50	0.00	350.50
	Current Assets Subtotal:	<u>218,682.54</u>	<u>(5,890.34)</u>	<u>212,792.20</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>218,682.54</u>	<u>(5,890.34)</u>	<u>212,792.20</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	12,296.63	0.00	12,296.63
21 410	DUE TO GENERAL FUND	3,230.10	0.00	3,230.10
21 553	TAXES LEVIED FOR FUTURE PERIODS	69,172.53	(457.07)	68,715.46
	Current Liabilities Subtotal:	<u>84,699.26</u>	<u>(457.07)</u>	<u>84,242.19</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	133,983.28	(5,433.27)	128,550.01
	Fund Balance Subtotal:	<u>133,983.28</u>	<u>(5,433.27)</u>	<u>128,550.01</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>218,682.54</u>	<u>(5,890.34)</u>	<u>212,792.20</u>

Annual; Processing Month 08/2019; 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	40,480.59	(2,344.50)	38,136.09
22 110	TAXES RECEIVABLE - CURRENT	52,334.37	(402.02)	51,932.35
22 112	TAXES RECEIVABLE - DELINQUENT	512.49	0.00	512.49
	Current Assets Subtotal:	93,327.45	(2,746.52)	90,580.93
<b>Total Assets and Deferred Outflows of Resources:</b>		93,327.45	(2,746.52)	90,580.93
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	1,635.33	0.00	1,635.33
22 404	CONTRACTS PAYABLE	3,622.07	(3,622.07)	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	473.01	(476.04)	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	18,982.57	(402.02)	18,580.55
22 553	TAXES LEVIED FOR FUTURE PERIODS	42,829.12	0.00	42,829.12
	Current Liabilities Subtotal:	67,542.10	(4,500.13)	63,041.97
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	25,785.35	1,753.61	27,538.96
	Fund Balance Subtotal:	25,785.35	1,753.61	27,538.96
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		93,327.45	(2,746.52)	90,580.93

Annual; Processing Month 08/2019; 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: 24 PENSION FUND</b>				
<u>Current Assets</u>				
24 101	CASH	17,981.88	(449.43)	17,532.45
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
	Current Assets Subtotal:	18,208.75	(449.43)	17,759.32
Total Assets and Deferred Outflows of Resources:		18,208.75	(449.43)	17,759.32
<u>Current Liabilities</u>				
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
	Current Liabilities Subtotal:	226.87	0.00	226.87
<u>Fund Balance</u>				
24 725	RESTRICTED FUND BALANCE - PENSION	17,981.88	(449.43)	17,532.45
	Fund Balance Subtotal:	17,981.88	(449.43)	17,532.45
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		18,208.75	(449.43)	17,759.32

Annual; Processing Month 08/2019; 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	730.17	(646.02)	84.15
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	518.57	0.00	518.57
51 171	INVENTORY-STORES PURCH FOR RES	2,496.46	0.00	2,496.46
51 172	INVENTORY OF DONATED FOOD	15,794.82	0.00	15,794.82
	Current Assets Subtotal:	<u>19,540.02</u>	<u>(646.02)</u>	<u>18,894.00</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	79,613.61	0.00	79,613.61
51 208	ACCUM DEPRECIATION-LOCAL	(47,440.23)	0.00	(47,440.23)
	Long-term Assets Subtotal:	<u>32,173.38</u>	<u>0.00</u>	<u>32,173.38</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	15,965.48	0.00	15,965.48
	Deferred Outflows of Resources Subtotal:	<u>15,965.48</u>	<u>0.00</u>	<u>15,965.48</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u><u>67,678.88</u></u>	<u><u>(646.02)</u></u>	<u><u>67,032.86</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	2,152.31	(2,152.31)	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
51 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	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	718.81	(718.78)	0.03
	Current Liabilities Subtotal:	<u>2,871.12</u>	<u>(2,871.09)</u>	<u>0.03</u>
<u>Other Liabilities</u>				
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
	Other Liabilities Subtotal:	<u>6,171.88</u>	<u>0.00</u>	<u>6,171.88</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	50,822.30	2,225.07	53,047.37
	Fund Balance Subtotal:	<u>58,635.88</u>	<u>2,225.07</u>	<u>60,860.95</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u><u>67,678.88</u></u>	<u><u>(646.02)</u></u>	<u><u>67,032.86</u></u>



Annual; Processing Month 08/2019; 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	(8,088.73)	1,404.13	(6,684.60)
53 120	ACCOUNTS RECEIVABLE	440.00	(440.00)	0.00
	Current Assets Subtotal:	<u>(7,648.73)</u>	<u>964.13</u>	<u>(6,684.60)</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	<u>21,501.65</u>	<u>0.00</u>	<u>21,501.65</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>13,852.92</u>	<u>964.13</u>	<u>14,817.05</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	1,661.28	(1,661.28)	0.00
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	225.66	(219.59)	6.07
	Current Liabilities Subtotal:	<u>1,886.94</u>	<u>(1,880.87)</u>	<u>6.07</u>
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
	Other Liabilities Subtotal:	<u>8,312.03</u>	<u>0.00</u>	<u>8,312.03</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	3,653.95	2,845.00	6,498.95
	Fund Balance Subtotal:	<u>3,653.95</u>	<u>2,845.00</u>	<u>6,498.95</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>13,852.92</u>	<u>964.13</u>	<u>14,817.05</u>

Annual; Processing Month 08/2019; 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: 71 AGENCY FUND - INS/FLEX</b>				
<u>Current Assets</u>				
71 101	CASH	5,346.85	210.19	5,557.04
	Current Assets Subtotal:	<u>5,346.85</u>	<u>210.19</u>	<u>5,557.04</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>5,346.85</u>	<u>210.19</u>	<u>5,557.04</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,346.85	210.19	5,557.04
	Fund Balance Subtotal:	<u>5,346.85</u>	<u>210.19</u>	<u>5,557.04</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>5,346.85</u>	<u>210.19</u>	<u>5,557.04</u>

Annual; Processing Month 08/2019; 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	1,349.04	(54.29)	1,294.75
	Current Assets Subtotal:	<u>1,349.04</u>	<u>(54.29)</u>	<u>1,294.75</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,349.04</u>	<u>(54.29)</u>	<u>1,294.75</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,349.04	(54.29)	1,294.75
	Fund Balance Subtotal:	<u>1,349.04</u>	<u>(54.29)</u>	<u>1,294.75</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,349.04</u>	<u>(54.29)</u>	<u>1,294.75</u>

Annual; Processing Month 08/2019; 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	92,090.30	0.00	92,090.30
90 204	EQUIPMENT - LOCAL	137,506.00	0.00	137,506.00
	Long-term Assets Subtotal:	1,047,957.00	0.00	1,047,957.00
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>1,047,957.00</b>	<b>0.00</b>	<b>1,047,957.00</b>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	826,873.00	0.00	826,873.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	221,084.00	0.00	221,084.00
	Fund Balance Subtotal:	1,047,957.00	0.00	1,047,957.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>1,047,957.00</b>	<b>0.00</b>	<b>1,047,957.00</b>

Batch Description: AUGUST 31 2019 CHECK RECONCILIATION Processing Month: 08/2019  
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	08/31/2019	284,052.91

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
477	CITY OF BIG STONE CITY	07/23/2019	65.93
479	NORTHWESTERN ENERGY	07/23/2019	3.97
	Total:		<u>69.90</u>

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36254	SYLVIA MUSCH	06/24/2019	25.00
36300	AFLAC	08/01/2019	836.41
36304	RELIASTAR LIFE INSURANCE COMPANY	08/01/2019	6.92
36305	SANFORD HEALTH FLEX PLAN	08/01/2019	12.00
36307	SDRS SUPPLEMENTAL RETIREMENT PLAN	08/01/2019	450.00
36308	UNUM LIFE INSURANCE COMPANY OF AMERICA	08/01/2019	28.80
36331	SDASBO	08/19/2019	75.00
36334	ST. CHARLES CHURCH	08/19/2019	200.00
36336	HETHER VOELTZ	08/19/2019	38.22
	Total:		<u>1,672.35</u>

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	NSF CHECK JOHNSON LUNCH BALANCE	08/31/2019	41.00
	Total:		<u>41.00</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
284,052.91	(1,701.25)	282,351.66	282,351.66

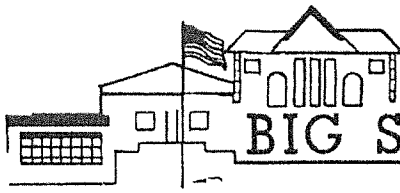
Cleared Automatic Payment Total:	37,973.08
Cleared Checks Total:	40,850.61
Cleared Direct Deposit Total:	(55,619.47)
Cleared Void Total:	
Cleared Deposit Total:	74,108.21
Cleared Manual Journal Entries Total:	(77.85)
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

8/31/2019

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
51 172	6/30/2019	MJ19-052	6,048.37		FOOD SERVICE COMMODITIES
51 4820	6/30/2019	MJ19-052		6,048.37	FOOD SERVICE COMMODITIES
51 2562 000 540	6/30/2019	MJ19-053		6,955.12	ANNUAL RPT MOVE FOOD SERVICE EQUIP TO CORR ACCOUNT
51 2562 000 549	6/30/2019	MJ19-053	6,955.12		ANNUAL RPT MOVE FOOD SERVICE EQUIP TO CORR ACCOUNT
51 2562 000 549	6/30/2019	MJ19-054		6,955.12	FOOD SERVICE EQUIP MOVE PER DOE - REF MJE 19-053
51 101	6/30/2019	MJ19-054	6,955.12		FOOD SERVICE EQUIP MOVE PER DOE - REF MJE 19-053
51 204	6/30/2019	MJ19-054	6,955.12		FOOD SERVICE EQUIP MOVE PER DOE - REF MJE 19-053
51 101	6/30/2019	MJ19-054		6,955.12	FOOD SERVICE EQUIP MOVE PER DOE - REF MJE 19-053
21 5000 000 549	6/30/2019	MJ19-055		4,929.68	DOE ANNUAL REPORT - COPY MACHINE CORRECTION
21 5000 000 611	6/30/2019	MJ19-055	1,368.00		DOE ANNUAL REPORT - COPY MACHINE CORRECTION
21 5000 000 614	6/30/2019	MJ19-055	3,561.68		DOE ANNUAL REPORT - COPY MACHINE CORRECTION
00 509	6/30/2019	MJ19-055	3,141.38		DOE ANNUAL REPORT - COPY MACHINE LEASE END
00 706	6/30/2019	MJ19-055		3,141.38	DOE ANNUAL REPORT - COPY MACHINE LEASE END
00 509	6/30/2019	MJ19-055		7,752.00	DOE ANNUAL REPORT - COPY MACHINE REPORT NEW
00 706	6/30/2019	MJ19-055	7,752.00		DOE ANNUAL REPORT - COPY MACHINE REPORT NEW
53 120	6/30/2019	MJ19-056		2,330.00	OVER BOOKED RECEIVABLES DUE TO WRONG ESTIMATE
53 1981	6/30/2019	MJ19-056	1,430.00		OVER BOOKED RECEIVABLES DUE TO WRONG ESTIMATE
53 1982	6/30/2019	MJ19-056	900.00		OVER BOOKED RECEIVABLES DUE TO WRONG ESTIMATE
10 101	8/23/2019	MJ20-005		36.85	MEDICAID ADMIN FEE
10 2490 000 319	8/23/2019	MJ20-005	36.85		MEDICAID ADMIN FEE
11 101	8/31/2019	MJ20-006		1,665.26	ADV PYMT CKS
11 1190 000 479 011	8/31/2019	MJ20-006	1,665.26		ADV PYMT CKS
71 101	8/31/2019	MJ20-006		410.81	FLEX PAYMENT TXFR
71 1190 000 479 012	8/31/2019	MJ20-006	410.81		FLEX PAYMENT TXFR
72 101	8/31/2019	MJ20-006		302.29	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	8/31/2019	MJ20-006	302.29		STUDENT COUNCIL PAYMENTS
10 553	8/20/2019	MJ20-007	99.19		GRANT COUNTY JULY 2019 APPORTIONMENT
10 110	8/20/2019	MJ20-007		99.19	GRANT COUNTY JULY 2019 APPORTIONMENT
21 553	8/20/2019	MJ20-007	32.49		GRANT COUNTY JULY 2019 APPORTIONMENT
21 110	8/20/2019	MJ20-007		32.49	GRANT COUNTY JULY 2019 APPORTIONMENT
22 551	8/20/2019	MJ20-007	28.57		GRANT COUNTY JULY 2019 APPORTIONMENT
22 110	8/20/2019	MJ20-007		28.57	GRANT COUNTY JULY 2019 APPORTIONMENT
10 553	8/20/2019	MJ20-007	1,085.40		ROBERTS COUNTY JULY 2019 APPORTIONMENT
10 110	8/20/2019	MJ20-007		1,085.40	ROBERTS COUNTY JULY 2019 APPORTIONMENT
21 553	8/20/2019	MJ20-007	424.58		ROBERTS COUNTY JULY 2019 APPORTIONMENT
21 110	8/20/2019	MJ20-007		424.58	ROBERTS COUNTY JULY 2019 APPORTIONMENT
22 551	8/20/2019	MJ20-007	373.45		ROBERTS COUNTY JULY 2019 APPORTIONMENT
22 110	8/20/2019	MJ20-007		373.45	ROBERTS COUNTY JULY 2019 APPORTIONMENT
			49,525.68	49,525.68	TOTAL DEBITS AND CREDITS

BALANCE - MUST BE ZERO



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

# BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher Folk, CEO/Business Manager  
Shelley Haggerty, Principal/Counselor  
Stacy Wollschlager, Administrative Assistant

Tuesday, August 27, 2019

Subject: 2019FY Budget Amendment – Copy Machine

Big Stone City School Board of Education-

The purpose of this amendment is to move the budgeted amount in one accounting line and split the total amongst two other accounting lines. There is no increase in the budget with this transaction, only movement of funds to comply with state reporting requirements.

Original budget line 21 5000 000 549 – Other Equipment, used for our copy machine expenses, \$4,500 total. The \$4,500 original budget amount above will be split between 21 5000 000 611 – Redemption of Principal and 21 5000 000 614 – Issuance Costs, \$1,400 and \$3,100 respectively.

Budget Journal Entries:

Date	Account	Debit	Credit
6/30/2019	21 5000 000 549		\$4,500
6/30/2019	21 5000 000 611	\$1,400	
6/30/2019	21 5000 000 614	\$3,100	

Thank you,

Christopher J Folk  
CEO/Business Manager  
Big Stone City School District #25-1



BIG STONE CITY  
LIONS

Fund: 21 CAPITAL OUTLAY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Expenditure			
21 5000 000 549	OTHER EQUIPMENT	2019FY BUDGET AMENDMENT	(4,500.00)
21 5000 000 611	REDEMPTION OF PRINCIPAL	2019FY BUDGET AMENDMENT	1,400.00
21 5000 000 614	INSSUANCE COSTS	2019FY BUDGET AMENDMENT	3,100.00
Account Type Total: Expenditure			<u>0.00</u>



Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget Recommendation
21 5000 000 614	ISSUANCE COSTS	3,100.00	3,561.68	115%	(461.68) \$	500.00

\*THE ABOVE IS TRUE AFTER THE APPROVED BUDGET AMENDMENT - COPY MACHINE

*Supplemental Budget - #3 Copy machine  
capital lease.*

## 2020FY Budget Information – all figures are based on approximations

(Revenues estimated lower and expenditures estimated high)

### Overview of Funds

GENERAL FUND; deficit spending of \$96,646, \$62,942 for reserve, \$15,764 for food service, and \$17,875 for Fund 53 (preschool, LLC, and OST program); note: budget increase of \$18,000 for this year due to 2-year audit. It is reflected in the proposed budget.

- When estimating the overall revenue for the general fund for taxes received and state aid, this was based on estimating 91 students for our fall 2019 SD student count. After a preliminary review of the student count, the school is looking at a fall 2019 count of 89. Down 2 students per budget purposes for a total of \$14,000 decrease in total general fund revenue from original budget proposed. This figure is already taking into consideration a TIF (tax increment financing) that has expired/paid off by the ethanol plant in our district. The Grant County auditor mentioned that this will increase our total valuation for Grant County tax purposes by roughly 9 million. This will continue now into the future as the valuation of the plant will now be included in our valuation figures.
- Ortonville Tuition payed and received. After a preliminary review of the numbers it is looking like 26 resident students from Ortonville attending BSCS and then 34 BSC resident students attending Ortonville. This is a difference of 8 students. This is a definite change from what was predicted from last spring and this summer. On the budget it was estimated at 32 students to pay to Ortonville(expense), but looking like 34, +2; estimated 29 students (revenue), but looking like 26, -3; Milbank tuition paying for 12 students, not the budgeted 14, -2 for expense. Overall a difference of 3 students \* 5,762.80/student allocation = \$17,288.40 additional expense. Wilmot general fund tuition is one student at \$5,762.80 for one more year.

CAPITAL OUTLAY FUND; reserve spending of approximately \$17,500 is expected for this school year. Capital Outlay flexibility will be used in the amount of \$60,000 transfer into general fund to help with teacher salaries and utilities as done in years past.

- Two big purchases this year, new 2019 Chevrolet Collins Mid Bus \$53,118 and the gymnasium roof seal of \$24,762.80.

SPECIAL EDUCATION FUND; reserve spending of approximately \$6,248.

- It is estimated that Ortonville and Milbank student special education costs will be \$30,000 each.

PENSION FUND; reserve use of \$19,747. I anticipate this being less due to paying retiree health insurance premiums monthly, school board contributions. This will be the final transfer as the pension fund will no longer exist after 2020FY.

FOOD SERVICE FUND; transfer from general fund in the amount of approximately \$15,764. In years past this has been lower and we are hopeful this will be the same for this year.

FUND 53; transfer from general fund in the amount of approximately \$17,875 as stated above

- PRESCHOOL – the preschool program is estimated to deficit approximately \$28,306.
- LEARNING CENTER; revenues are based on an average of two different budget planning worksheets, surplus of \$7,626
- OUT-SIDE OF SCHOOL TIME; surplus of approximately \$2,806
- Note: the program surplus is why the school only has an estimated deficit of \$17,875 in Fund 53.

# Big Stone City School District #25-1

## 2019-2020 Proposed Budget and Means of Finance

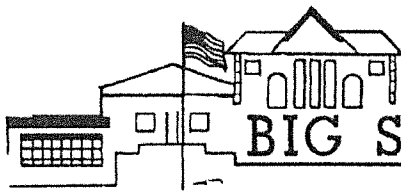
### FINAL

#### REVENUES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use	\$ 96,646.00	\$ 17,500.00	\$ 6,248.00	\$ 19,747.00			\$ 140,141.00
Ad Valorem Tax	\$ 421,364.00	\$ 155,500.00	\$ 135,000.00				\$ 711,864.00
Opt Out	\$ 250,000.00						\$ 250,000.00
Transfer In	\$ 79,747.00				\$ 15,763.00	\$ 17,875.00	\$ 113,385.00
Preschool						\$ 11,025.00	\$ 11,025.00
Little Lion's Learning Center						\$ 176,930.00	\$ 176,930.00
Out of School Time (OST)						\$ 33,600.00	\$ 33,600.00
All other local revenue	\$ 201,521.00		\$ 10,450.00		\$ 29,500.00	\$ 15,000.00	\$ 256,471.00
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 1,049,278.00</b>	<b>\$ 173,000.00</b>	<b>\$ 151,698.00</b>	<b>\$ 19,747.00</b>	<b>\$ 45,263.00</b>	<b>\$ 254,430.00</b>	<b>\$ 1,693,416.00</b>
County Apportionment	\$ 4,100.00						\$ 4,100.00
<b>TOTAL COUNTY REVENUE</b>	<b>\$ 4,100.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,100.00</b>
State Aid	\$ 219,616.00						\$ 219,616.00
State Apportionment	\$ 5,000.00						\$ 5,000.00
Bank Franchise	\$ 10,000.00						\$ 10,000.00
All other state revenue	\$ 5,000.00						\$ 5,000.00
<b>TOTAL STATE REVENUE</b>	<b>\$ 239,616.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 239,616.00</b>
Grants-in-Aid	\$ 64,500.00		\$ 22,792.00		\$ 46,950.00	\$ 14,400.00	\$ 148,642.00
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 64,500.00</b>	<b>\$ -</b>	<b>\$ 22,792.00</b>	<b>\$ -</b>	<b>\$ 46,950.00</b>	<b>\$ 14,400.00</b>	<b>\$ 148,642.00</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,357,494.00</b>	<b>\$ 173,000.00</b>	<b>\$ 174,490.00</b>	<b>\$ 19,747.00</b>	<b>\$ 92,213.00</b>	<b>\$ 268,830.00</b>	<b>\$ 2,085,774.00</b>

#### EXPENDITURES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Elementary Programs	\$ 366,459.00	\$ 33,000.00		\$ 13,822.90			\$ 413,281.90
Middle School Programs	\$ 190,886.00			\$ 5,924.10			\$ 196,810.10
Preschool	\$ 17,875.00					\$ 53,731.00	\$ 71,606.00
Little Lion's Learning Center						\$ 179,305.00	\$ 179,305.00
Out of School Time (OST)						\$ 35,794.00	\$ 35,794.00
Title I	\$ 45,614.00						\$ 45,614.00
Tuition	\$ 271,352.00						\$ 271,352.00
Counseling	\$ 7,876.00						\$ 7,876.00
MTSS	\$ 5,000.00						\$ 5,000.00
Library	\$ 5,859.00						\$ 5,859.00
Technology	\$ 16,683.00						\$ 16,683.00
School Board	\$ 6,599.00						\$ 6,599.00
Audit	\$ 18,000.00						\$ 18,000.00
Administration & Offices	\$ 191,211.00						\$ 191,211.00
Food Service Program	\$ 15,764.00				\$ 92,213.00		\$ 107,977.00
Other Support Services	\$ 8,120.00						\$ 8,120.00
Operation & Maint.	\$ 128,869.00	\$ 59,000.00					\$ 187,869.00
Transportation	\$ 47,645.00	\$ 81,000.00					\$ 128,645.00
Extracurricular/Activities	\$ 13,682.00						\$ 13,682.00
Mild/Moderate Dis.			\$ 128,815.00				\$ 128,815.00
Psychological Serv.			\$ 1,500.00				\$ 1,500.00
Speech Services			\$ 41,675.00				\$ 41,675.00
Therapy Services			\$ 2,500.00				\$ 2,500.00
<b>TOTAL EXPENSES</b>	<b>\$ 1,357,494.00</b>	<b>\$ 173,000.00</b>	<b>\$ 174,490.00</b>	<b>\$ 19,747.00</b>	<b>\$ 92,213.00</b>	<b>\$ 268,830.00</b>	<b>\$ 2,085,774.00</b>



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

# BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher J Folk, CEO/Business Manager  
Shelley Haggerty, Principal/Counselor  
Stacy Wollschlager, Administrative Assistant

Thursday, September 12, 2019

Grant County Auditor  
Grant County Courthouse  
210 East 5<sup>th</sup> Avenue  
Milbank, SD 57252

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

County Auditor-

Let it be resolved, at the September 16, 2019 regular meeting, that the School Board of the Big Stone City School District #25-1, after duly considering the proposed budget and its changes thereto, to be published in accordance with SDCL 13-11-2 hereby approves and adopts its proposed budget and changes thereto, to be its Annual Budget for the fiscal year July 1, 2019 through June 30, 2020. The adopted Annual budget levy requests are as follows:

General Fund	\$1.473 per \$1,000 of Agricultural valuation (AG)
	\$3.296 per \$1,000 of Owner Occupied (OO) valuation
	\$6.821 per \$1,000 of other valuation (OTH)

(Note – if these values are not exact, please call. We are requesting the max amount we can call for)

Opt-Out	\$250,000 (out of a \$250,000 limit)
Capital Outlay Fund	\$160,000
Special Education Fund	\$1.616 per \$1,000 of total valuation (max amount)
Pension Fund	No Pension fund request due to legislation

The following are school board members for the 2019-2020 fiscal year:

- Jennifer Wiik, President
- Sue Westermeyer, Vice-President
- Amy VanLith
- Andria Rabe
- Hillary Henrich

Please contact me if you have any questions or concerns.

Thank you,

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



## BIG STONE CITY LIONS

