



656 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

May 16, 2022 at 6:00 PM

Location: School boardroom/CEO office

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

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 \_\_\_\_Henrich \_\_\_\_Westermeyer \_\_\_\_Wiik \_\_\_\_VanLith \_\_\_\_Christensen
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
  - c. Learning Center Director Report – next quarterly report to the school board June 2022
  - d. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions.
    1. Revenue/Expenditure Summary Reports
    2. BSCS Board Report – Detail, Bills and BMO Pcard
      - a. Some invoices to highlight; Midwest Powersports atv for LLLC fundraiser \$3,655; three staff members attending the TIE Conf – 2 day training, lodging expense approx. \$645; Eide Bailly final audit payment \$7,450; Minnesota River Valley Education District for high school credit recovery \$540; various field trip transportation expenses; Alykat Terri Weber framed old school pennants per capital outlay funds \$1,484; Saputo grant for LLLC playground mats from Tractor Supply \$2,327.03 and \$2,801.94 and new playground from WillyGoat \$11,693.
    3. Payroll Register – Unitemized Report (current month)
    4. Balance Sheet
    5. Check Reconciliation Report
    6. Manual Journal Entry Board Report
    7. 2022-2023 Preliminary Proposed Budget per SDCL 13-11-2 and presentation
      - a. This is a preliminary proposed budget. There are still some unknowns but feel this is a good starting point for our budget for next year.
    8. 2021-2022 Budget to Actual Report

- 9. Capital Outlay 5-year Plan
- 10. First and Second grade mock legislative session presented by Mr. Folk
- 11. Dept of Legislative Audit, DLA, has reviewed and accepted the two fiscal year audit report for ending June 30, 2021.

**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. The administration recommends all items included on the consent agenda below.
  - 1. Approval and/or corrections of the minutes from previous meeting(s); April 18, 2022 board minutes
  - 2. Approval and/or corrections of the school district’s financial report(s)
  - 3. Approval of the bills, including BMO Mastercard purchases
  - 4. Approval of the Disclosure of Conflict of Interest, per Policy AH, if applicable.
  - 5. Approval of the certified master agreement
  - 6. Approval of the classified master agreement
  - 7. Approval of the certified contracts for the 2022-2023 school year
  - 8. Approval of the classified letters of assignment for the 2022-2023 school year
  - 9. Approval of the principal contract for Janelle Huber
  - 10. Approval of the CEO/business manager contract for Christopher Folk
  - 11. Approval of the second and final reading of Policy GBC – Staff Ethics
  - 12. Approval of Rachelle Muenchow as the 2022 Summer School Instructor.
  - 13. Approval of Shelly Anderson as 2022 Summer Food Service Program Director
  - 14. Approval of Kim Muenchow as 2022 Summer Food Service Program Cook
  - 15. Approval of Arlo Anderson as 2022 Summer Food Service Program Cook
    - a. Ms. Muenchow and Mr. Anderson’s letter of assignment for the summer program will be needed in case number of participants increase throughout the summer.

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

- a. School Improvement Plan Timeline
  - i. Review updates and how current goals were met, once assessment scores are completed and released fall of 2022, then review and set goals.
- b. The procurement process has started once again for the food service department. The RFP has been sent to the newspaper for the northeast SD district schools. The plan will be for RFPs to be due back to the school by May 27<sup>th</sup>. The plan will be to have the school board approve the primary and secondary vendor for food service at the June 2022 meeting.
- c. Next school board meeting: Based on reorg meeting, suggested third Monday of the month: June 20, 2022 (regular meeting) at 6:00pm in the school boardroom/CEO office

Executive Sessions may have a motion after being declared out.

**9. Executive Session** Motion: \_\_\_\_\_ MC: \_\_\_\_ (\_\_\_\_-\_\_\_\_) Time: \_\_\_\_\_

- a. Entered to discuss employee matters in accordance to SDCL 1-25-2(1)
- b. Declare out at what time: \_\_\_\_\_

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	33,741.25	440,237.81
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	8,075.70
1140	UTILITY TAX	0.00	699.33
1190	PENALTIES AND INTEREST ON TAX	0.00	1,995.51
1313	TUITION OTHER LEAS OUT STATE	0.00	100,467.71
1510	INTEREST EARNED	2.75	4,437.81
1791	YEARBOOK SALES	45.00	120.00
1910	RENTALS	0.00	828.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,151.77
1990	OTHER	3,880.00	5,807.93
2110	COUNTY APPORTIONMENT	1,390.70	4,026.86
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	10,025.00	96,686.00
3112	STATE APPORTIONMENT	0.00	4,342.51
3114	BANK FRANCHISE TAX	0.00	14,242.03
3125	MENTOR GRANT PROGRAM	1,004.60	1,004.60
4151	OTHER STATE REV.	2,172.59	4,875.05
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	30,747.00	30,747.00
4159	TITLE II PART A REAP (84.367A)	4,837.00	4,837.00
4190	ESSER 2 - CFDA 84.425D	0.00	46,852.00
4191	ESSER 3 - CFDA 84.425U	0.00	6,178.00
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>87,845.89</u>	<u>779,112.62</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	8,439.82	97,625.89
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	1,549.17
1190	PENALTIES AND INTEREST ON TAX	0.00	358.92
1990	OTHER	0.00	1,795.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>8,439.82</u>	<u>101,328.98</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	5,159.25	91,065.27
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	1,494.00
1190	PENALTIES AND INTEREST ON TAX	0.00	348.57
1313	TUITION OTHER LEAS OUT STATE	0.00	7,141.08
1973	MEDICAID INDIRECT ADM SERVICES	0.00	65.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>5,159.25</u>	<u>100,113.92</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	444.70	4,487.80
1620	SALES TO ADULTS	585.65	3,915.75
1990	OTHER	0.00	397.97
4810	FEDERAL REIMBURSEMENT	8,781.48	65,950.90

Revenue	Monthly Activity	Balance @ EOM
5110 OPERATING TRANSFERS IN	0.00	0.00
51 FOOD SERVICE FUND	9,811.83	74,752.42
Fund 53 PRESCHOOL/OST/LITTLE LIONS FUND		
1340 PRESCHOOL TUITION	1,300.00	8,266.00
1981 DAY CARE CENTER SERVICES	14,361.00	138,201.65
1982 OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,366.00	16,856.81
1990 OTHER	6,022.35	68,185.93
4151 OTHER STATE REV.	0.00	188,361.00
4155 OUT OF SCHOOL TIME GRANT - CFDA 93.575	0.00	7,873.44
4810 FEDERAL REIMBURSEMENT	1,168.08	14,324.32
53 PRESCHOOL/OST/LITTLE LIONS FUND	24,217.43	442,069.15
Grand Total:	135,474.22	1,497,377.09

Big Stone City School District 25-1

## BSCS Expenditure Summary

05/12/2022 03:43 PM

Regular; Processing Month 04/2022; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 126,197.13	\$ 958,654.17
21	CAPITAL OUTLAY FUND	\$ 417.04	\$ 87,404.32
22	SPECIAL EDUCATION FUND	\$ 11,653.10	\$ 95,593.40
51	FOOD SERVICE FUND	\$ 7,877.15	\$ 75,955.91
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 30,183.57	\$ 270,752.14
Grand Total:		\$ 176,327.99	\$ 1,488,359.94

Per Bank Statement	Ending-	April 30, 2022	
MAIN Account			\$ 370,374.91
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 313,332.29
(11) ADV PYMT & (71) FLEX Account			\$ 11,078.55
(72) STUDENT COUNCIL Account			\$ 2,063.04

NOTE: September 2021 report - Capital Outlay Fund monthly activity is negative \$11,784.49 expense due to a MJE to move dollars spent on the new LLLC building to LLLC Fund 53 (due from, due to accounts); the capital outlay fund may look below normal the entire year due to this MJE.

04/25/2022 02:49 PM

Unposted; Batch Description APRIL 25 2022 AP - LLLC ATV F-RASIER

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

APR 2022 MIDWEST POWERSPORTS

04/25/2022

(FUNDRAISER)

3,655.00 LLLC ATV FUNDRAISER

Vendor Name MIDWEST POWERSPORTS

3,655.00

Fund Number 53

3,655.00

Checking Account ID 1

3,655.00

05/11/2022 12:55 PM

Unposted; Batch Description MAY 16 2022 AP BOARD CHECKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1

Fund Number 10

GENERAL FUND

MAY 2022 ADELMAN, AMY

05/09/2022

(REIMBURSEMENT)

89.40 MUSIC SUPPLY - 5 GAL BUCKETS

Vendor Name ADELMAN, AMY

89.40

MAY 2022 ADVANCE PAYMENT FUND

05/09/2022

(SCHOOL CHECKING FUND)

120.00 CK# 4608; UMM PLAY ADMISSION FEE

(SCHOOL CHECKING FUND)

43.25 CK# 4609; BACKGROUND CK FEE (P WEBB)

(SCHOOL CHECKING FUND)

30.00 CK# 4610; PETTY CASH; SCHOOL POSTAGE

(SCHOOL CHECKING FUND)

1.36 SCHOOL POSTAGE

Vendor Name ADVANCE PAYMENT FUND

194.61

22-May-0001 BMO MASTERCARD

05/16/2022

(PCARD)

60.81 PCARD1 Runnings CUSTODIAL SUPPLY

(PCARD)

186.27 PCARDC Centurylink TELEPHONE

(PCARD)

400.66 PCARDC Larrys Refrigerati KITCHEN FREEZE

(PCARD)

251.76 PCARDC Waste Mgmt GARBAGE

(PCARD)

87.99 PCARDC AMAZON OFFICE PHONE EAR BUDS AND

(PCARD)

345.00 PCARDC Rural Solutions G5 FUNDS - TECH E

(PCARD)

125.86 PCARDC The Shop BUS OIL CHG SERVICE

(PCARD)

58.00 PCARDC Usps POSTAGE STAMPS

(PCARD)

57.98 PCARDC AMAZON 65 FUNDS - LLLC PROM BOARD

(PCARD)

50.00 PCARDC Berkner Pizza EOY BASKETBALL PIZZ

(PCARD)

264.00 PCARDC Jaywil Software Develo LIBRARY SO

(PCARD)

193.07 PCARDC Cintas CUSTODIAL SERVICE

(PCARD)

16.58 PCARDC Quill CONSTRUCTION PAPER

(PCARD)

47.40 PCARDC Tristatewat WATER SERVICE

(PCARD)

1,000.00 PCARDC Rural Solutions TECH SERVICE

(PCARD)

209.98 PCARDC Ramada TIE CONF LODGING TITLE FUN

(PCARD)

234.98 PCARDC Ramada TIE CONF LODGING TITLE FUN

(PCARD)

8.99 PCARDC AMAZON OFFICE PENS

(PCARD)

18.27 PCARDC AMAZON OFFICE PHONE EAR BUDS

(PCARD)

18.87 PCARDC AMAZON DISPOSE GLOVES LABEL PAPER

(PCARD)

13.97 PCARDC AMAZON OFFICE PENCILS

(PCARD)

58.69 PCARDC Amsterdam CALENDAR REFILLS ELEM

(PCARD)

25.16 PCARDC Amsterdam CALENDAR REFILLS MS

(PCARD)

136.00 PCARDC AMAZON COPY PAPER

(PCARD)

209.98 PCARDC Ramada TIE CONF LODGING TITLE FUN

(PCARD)

22.18 PCARD6 Aldi FFVP

(PCARD)

5.33 PCARD6 Berens FFVP

(PCARD)

42.65 PCARD6 Aldi FFVP

(PCARD)

44.41 PCARD6 Aldi FFVP

Invoice Number	Vendor Name	Invoice Date
(PCARD)		107.43 PCARD4 Marathon FUEL
(PCARD)		96.67 PCARD4 Marathon FUEL
(PCARD)		110.60 PCARD4 Marathon FUEL
(PCARD)		101.74 PCARD4 Marathon FUEL
(PCARD)		64.06 PCARD4 Dairy Queen TESTING TREATS
(PCARD)		25.17 PCARD6 HARTMANS FFVP
(PCARD)		26.44 PCARD5 Berens TEACHER APPRECIATION
(PCARD)		22.90 PCARD5 Family Dollar TEACHER APPRECIATIO
(PCARD)		17.90 PCARD6 HARTMANS FFVP
(PCARD)		105.52 PCARD4 Marathon FUEL
(PCARD)		25.98 PCARD4 HARTMANS TEACHER APPRECIATION - M
(PCARD)		107.50 PCARD4 Subway TEACHER APPRECIATION - SUB
(PCARD)		57.80 PCARD5 WALMART TEACHER APPRECIATION
(PCARD)		13.30 PCARD5 WALMART OFFICE
(PCARD)		20.08 PCARD5 Dollar General TEACHER APPRECIATI
(PCARD)		4.47 PCARD1 Runnings CUSTODIAL SUPPLY
(PCARD)		18.64 PCARD2 Dollar General 4TH GR REQ TESTING
(PCARD)		107.74 PCARD2 Marathon FUEL
(PCARD)		108.29 PCARD2 Marathon FUEL
Vendor Name	BMO MASTERCARD	<u>5,337.07</u>
MAY 2022	CASH-WA DISTRIBUTING CO	05/11/2022
(FOOD SERVICE)		107.09 FFVP
(FOOD SERVICE)		713.37 CUSTODIAL SUPPLY
Vendor Name	CASH-WA DISTRIBUTING CO	<u>820.46</u>
UTILITIES1-0137	CITY OF BIG STONE CITY	05/09/2022
(UTILITIES - 1952 BUILDING)		411.36 ELECTRIC
(UTILITIES - 1952 BUILDING)		56.24 WATER & SEWER ETC CHARGES
UTILITIES2-0137	CITY OF BIG STONE CITY	05/09/2022
(UTILITIES-1900)		234.37 ELECTRIC
(UTILITIES-1900)		115.11 WATER & SEWER ETC CHARGES
UTILITIES3-0137	CITY OF BIG STONE CITY	05/09/2022
(UTILITIES - GYM)		1,006.48 ELECTRIC
(UTILITIES - GYM)		40.49 WATER & SEWER ETC CHARGES
Vendor Name	CITY OF BIG STONE CITY	<u>1,864.05</u>
16295	CONROY ELECTRIC INC	05/09/2022
(MAINTENANCE & SUPPLIES)		27.40 RETRO FIT LIGHT IN LUNCHROOM
Vendor Name	CONROY ELECTRIC INC	<u>27.40</u>



05/11/2022 12:55 PM

Unposted; Batch Description MAY 16 2022 AP BOARD CHECKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
EIO1329303	EIDE BAILLY	05/09/2022
(FINANCIAL AUDIT)		7,450.00 FINAL AUDIT BILL; ENDING 2 YR 6/30/2021
Vendor Name	EIDE BAILLY	
		7,450.00
MAY 2022	FOLK, CHRISTOPHER	05/09/2022
(REIMBURSEMENT)		47.88 SDASBO SPRING CONF MILEAGE
(REIMBURSEMENT)		9.00 APRIL 2022 SUPT MEETING MILEAGE
Vendor Name	FOLK, CHRISTOPHER	
		56.88
MAY 2022 - 2	FOOD SERVICE FUND	05/09/2022
(SCHOOL FOOD SERVICE FUND)		40.00 TESTING WEEK MILKS
Vendor Name	FOOD SERVICE FUND	
		40.00
4/30/2022 STMT	GRANT COUNTY REVIEW	05/09/2022
(ADVERTISING)		45.00 ADMIN PROF WEEK
Vendor Name	GRANT COUNTY REVIEW	
		45.00
MAY 2022	HAGGERTY, SHELLEY	05/09/2022
(REIMBURSEMENT)		50.04 APRIL 2022 NEA PRIN MEETING MILEAGE
Vendor Name	HAGGERTY, SHELLEY	
		50.04
22-38	MINNESOTA RIVER VALLEY EDUCATION DISTRICT	05/09/2022
(INDEPENDENT STUDY CREDITS)		180.00 1 STUDENT; 18 UNITS OF GEOGRAPHY
(INDEPENDENT STUDY CREDITS)		180.00 1 STUDENT; 18 UNITS OF ENGLISH
(INDEPENDENT STUDY CREDITS)		180.00 1 STUDENT; 18 UNITS OF ALGEBRA II
Vendor Name	MINNESOTA RIVER VALLEY EDUCATION DISTRICT	
		540.00
MAY 2022-0001	NORTHWESTERN ENERGY	05/09/2022
(UTILITIES - NATGAS)		1,695.93 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	
		1,695.93
MAY 2022	ORTONVILLE INDEPENDENT AND NORTHERN STAR	05/09/2022
(ADVERTISING)		45.00 ELEM TEACHING POSITION AD
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	
		45.00

05/11/2022 12:55 PM

Unposted; Batch Description MAY 16 2022 AP BOARD CHECKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

4-14-2022 PAV ORTONVILLE PUBLIC SCHOOLS  
TRIP

05/09/2022

(TUITION, TRANSPORTATION, GENERAL)

650.19 TRANSPORTATION COST FOR MS PAVILION

4/26/2022 ORTONVILLE PUBLIC SCHOOLS  
MORRIS

05/09/2022

(TUITION, TRANSPORTATION, GENERAL)

224.26 TRANSPORTATION COST ELEM MORRIS PLAY

Vendor Name ORTONVILLE PUBLIC SCHOOLS

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874.45

MAY 2022 RICK, HANNAH  
(REIMBURSEMENT)

05/09/2022

37.55 4TH GR REQ

Vendor Name RICK, HANNAH

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37.55

MAY 2022 ROE, KRISTIN  
(REIMBURSEMENT)

05/09/2022

59.00 WASHINGTON PAVILION ADMISSION FEE

MAY 2022 - 2 ROE, KRISTIN  
(REIMBURSEMENT)

05/10/2022

63.40 8TH GR OIL PAINTING SUPPLIES

Vendor Name ROE, KRISTIN

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122.40

5/1/2022 STMT US FOODS  
(FOOD PURCHASES)

05/11/2022

159.98 CUSTODIAL SUPPLY

(FOOD PURCHASES)

394.25 FFVP

Vendor Name US FOODS

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554.23

Fund Number 10

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19,844.47

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

22-May-0001 BMO MASTERCARD

05/16/2022

(PCARD)

564.00 PCARDC Alykat Designs OLD SCHOOL PENNANT

(PCARD)

884.00 PCARDC Alykat Designs OLD SCHOOL PENNANT

(PCARD)

261.24 PCARDC Century Business USAGE COPIER CHA

(PCARD)

152.28 PCARDC Century Business BASE COPIER CHAR

Vendor Name BMO MASTERCARD

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1,861.52

Fund Number 21

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1,861.52

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

21768 BIG STONE THERAPIES INC

05/09/2022

(THERAPY)

779.65 PT AND OT SERVICES

21962 BIG STONE THERAPIES INC

05/11/2022

(THERAPY)

586.81 PT AND OT SERVICES

Vendor Name BIG STONE THERAPIES INC

05/11/2022 12:55 PM

Unposted; Batch Description MAY 16 2022 AP BOARD CHECKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

1,366.46

21962 GOODFELLOW, KIM

05/11/2022

(PSYCH SERVICE)

450.00 PSYCH EVAL

Vendor Name GOODFELLOW, KIM

450.00

Fund Number 22

1,816.46

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

22-May-0001 BMO MASTERCARD

05/16/2022

(PCARD)

12.23 PCARD6 Aldi SCHOOL FOOD

(PCARD)

29.28 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

17.38 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

30.76 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

37.12 PCARD6 Berens SCHOOL FOOD

(PCARD)

44.52 PCARD6 Berens SCHOOL FOOD

(PCARD)

4.83 PCARD6 Berens SCHOOL FOOD

(PCARD)

76.68 PCARD6 Wyshbone Market SCHOOL FOOD

(PCARD)

114.48 PCARD6 Samsclub SCHOOL FOOD

(PCARD)

35.73 PCARD6 Berens SCHOOL FOOD

(PCARD)

8.95 PCARD6 Mikes Jack N Jill SCHOOL FOOD

(PCARD)

8.70 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

17.48 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

19.34 PCARD6 Berens SCHOOL FOOD

(PCARD)

32.33 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

20.70 PCARD6 Berens SCHOOL FOOD

(PCARD)

17.12 PCARD6 Aldi SCHOOL FOOD

(PCARD)

5.25 PCARD6 Aldi KITCHEN SUPPLY

(PCARD)

18.14 PCARD6 WALMART SCHOOL FOOD

(PCARD)

43.44 PCARD6 Aldi SCHOOL FOOD

(PCARD)

8.94 PCARD6 Aldi KITCHEN SUPPLY

(PCARD)

49.61 PCARD6 Hy-Vee SCHOOL FOOD

Vendor Name BMO MASTERCARD

653.01

MAY 2022 CASH-WA DISTRIBUTING CO

05/11/2022

(FOOD SERVICE)

1,481.76 SCHOOL FOOD

(FOOD SERVICE)

198.92 FOOD - SUPPLY CHAIN FUNDING

Vendor Name CASH-WA DISTRIBUTING CO

1,680.68

4/30/2022 STMT EAST SIDE JERSEY DAIRY

05/11/2022

(SCHOOL LUNCH MILK)

427.30 MILK PURCHASE

Vendor Name EAST SIDE JERSEY DAIRY

427.30

05/11/2022 12:55 PM

Unposted; Batch Description MAY 16 2022 AP BOARD CHECKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

SNA MEMBER SNA DEPOSITORY

05/09/2022

487351

65.00 SNA MEMBERSHIP FEE LVL 3 CERT

(CERT FEE)

Vendor Name SNA DEPOSITORY

65.00

5/1/2022 STMT US FOODS

05/11/2022

(FOOD PURCHASES)

1,690.15 SCHOOL FOOD

(FOOD PURCHASES)

293.12 KITCHEN SUPPLY

Vendor Name US FOODS

1,983.27

Fund Number 51

4,809.26

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

MAY 2022 ADVANCE PAYMENT FUND

05/09/2022

(SCHOOL CHECKING FUND)

90.00 CK# 4607; REESE CRONEN - PREK SUB PAY

Vendor Name ADVANCE PAYMENT FUND

90.00

22-May-0001 BMO MASTERCARD

05/16/2022

(PCARD)

2,327.03 PCARDC Tractor-Supply LLLC SAPUTO PLAYGR

(PCARD)

2,801.94 PCARDC Tractor-Supply LLLC SAPUTO PLAYGR

(PCARD)

223.65 PCARDC Indeed LLLC DIRECTOR AD

(PCARD)

55.88 PCARD6 Aldi CACFP

(PCARD)

10.64 PCARD6 WALMART CACFP

(PCARD)

30.35 PCARD6 Berens CACFP

(PCARD)

17.36 PCARD6 HARTMANS CACFP

(PCARD)

12.14 PCARD6 Aldi CACFP

(PCARD)

12.27 PCARD6 WALMART CACFP

(PCARD)

67.73 PCARD6 HARTMANS CACFP

(PCARD)

49.01 PCARD6 HARTMANS CACFP

(PCARD)

67.01 PCARD6 Berens CACFP

(PCARD)

10.54 PCARD6 Berens CACFP

(PCARD)

93.11 PCARD6 Berens CACFP

(PCARD)

8.19 PCARD6 HARTMANS CACFP

(PCARD)

6.17 PCARD3 HARTMANS CACFP

(PCARD)

114.79 PCARD3 AMAZON PREK SUPPLY

(PCARD)

101.12 PCARD3 AMAZON LLLC STAFF INCENTIVES - TS

(PCARD)

57.49 PCARD3 AMAZON LLLC SUPPLY

(PCARD)

57.84 PCARD3 China Panda LLLC STAFF INCENTIVES

(PCARD)

39.41 PCARD3 HARTMANS CACFP

(PCARD)

103.00 PCARD3 Heritage Printing ATV FUNDRAISER

(PCARD)

14.84 PCARD3 AMAZON PREK SUPPLY

(PCARD)

23.42 PCARD3 AMAZON LLLC STAFF INCENTIVES

Invoice Number	Vendor Name	Invoice Date
(PCARD)		43.39 PCARD3 Dollar General LLLC SUPPLY
(PCARD)		31.95 PCARD3 Dollar General CACFP
(PCARD)		26.02 PCARD3 Dollar General LLLC SUPPLY
(PCARD)		64.92 PCARD3 Otc Brands LLLC SUPPLY
(PCARD)		73.85 PCARD3 Caseys CACFP
(PCARD)		14.88 PCARD3 AMAZON CACFP
(PCARD)		33.42 PCARD3 AMAZON CACFP
(PCARD)		24.05 PCARD3 Dollar General CACFP
(PCARD)		18.20 PCARD3 AMAZON LLLC SUPPLY
(PCARD)		4.00 PCARD3 HARDWARE HANK LLLC SUPPLY
(PCARD)		21.62 PCARD3 HARDWARE HANK CACFP
(PCARD)		30.07 PCARD3 AMAZON LLLC SUPPLY
Vendor Name	BMO MASTERCARD	<u>6,691.30</u>
MAY 2022	CASH-WA DISTRIBUTING CO	05/11/2022
(FOOD SERVICE)		372.48 CACFP
Vendor Name	CASH-WA DISTRIBUTING CO	<u>372.48</u>
UTILITIES -0034	CITY OF BIG STONE CITY	05/09/2022
(UTILITIES)		32.90 GARBAGE
(UTILITIES)		111.60 ELECTRICAL
(UTILITIES)		65.65 WATER SEWER ETC
Vendor Name	CITY OF BIG STONE CITY	<u>210.15</u>
MAY 2022	FOOD SERVICE FUND	05/09/2022
(SCHOOL FOOD SERVICE FUND)		42.25 DONUTS WITH DADS
(SCHOOL FOOD SERVICE FUND)		42.00 MUFFINS WITH MOMS
(SCHOOL FOOD SERVICE FUND)		34.00 PRESCHOOL SCREENING
Vendor Name	FOOD SERVICE FUND	<u>118.25</u>
4/30/2022 STMT	GRANT COUNTY REVIEW	05/09/2022
(ADVERTISING)		126.00 LLLC DIRECTOR/TEACHER AD
(ADVERTISING)		76.92 4/18/2022 BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	<u>202.92</u>
MAY 2022 --	NORTHWESTERN ENERGY	05/09/2022
0001		
(LLC UTILITY - NATGAS)		112.42 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<u>112.42</u>

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
MAY 2022	ORTONVILLE INDEPENDENT AND NORTHERN STAR	05/09/2022
(ADVERTISING)		54.00 LLLC DIRECTOR/TEACHER AD
(ADVERTISING)		54.00 LLLC DIRECTOR/TEACHER AD
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	
		<hr/> 108.00
5/1/2022 STMT	US FOODS	05/11/2022
(FOOD PURCHASES)		326.15 CACFP
Vendor Name	US FOODS	
		<hr/> 326.15
206739	WILLYGOAT LLC	05/09/2022
(PLAYGROUND EQUIPMENT)		11,693.00 LLLC NEW PLAYGROUND - ANN ARBOR
Vendor Name	WILLYGOAT LLC	
		<hr/> 11,693.00
Fund Number	53	<hr/> 19,924.67
Checking Account ID	1	<hr/> 48,256.38

	<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											1,210.79
	GROSS:	1,359.69	1,359.69	0.00	1,359.69	1,359.69	2,033.24	2,033.24	2,033.24	1,911.25		
2,033.24	EMPLOYEE:	(27.64)	(17.24)	0.00	(84.30)	(19.72)	(121.99)				(551.56)	0.00
	EMPLOYER:				84.30	19.72	121.99	0.00	0.00	0.00	251.10	0.00
ANDEARL	ANDERSON, ARLO											1,693.30
	GROSS:	1,894.92	0.00	0.00	1,894.92	1,894.92	1,688.96	2,033.96	2,033.96	1,932.62		
2,033.96	EMPLOYEE:	(46.66)	0.00	0.00	(117.49)	(27.47)	(101.34)				(47.70)	0.00
	EMPLOYER:				117.49	27.47	101.34	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											1,809.27
	GROSS:	2,531.29	0.00	0.00	2,531.29	2,531.29	2,294.35	3,090.35	3,090.35	2,952.69		
3,090.35	EMPLOYEE:	(128.69)	0.00	0.00	(156.94)	(36.70)	(137.66)				(821.09)	0.00
	EMPLOYER:				156.94	36.70	137.66	0.00	0.00	0.00	501.10	0.00
ATHECHA	ATHEY, CHARLOTTE											1,362.10
	GROSS:	1,522.50	0.00	0.00	1,522.50	1,522.50	0.00	1,522.50	1,522.50	1,522.50		
1,522.50	EMPLOYEE:	(43.92)	0.00	0.00	(94.40)	(22.08)	0.00				0.00	0.00
	EMPLOYER:				94.40	22.08	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											721.32
	GROSS:	943.50	943.50	0.00	943.50	943.50	0.00	943.50	943.50	943.50		
943.50	EMPLOYEE:	(50.00)	(100.00)	0.00	(58.50)	(13.68)	0.00				0.00	0.00
	EMPLOYER:				58.50	13.68	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											3,589.11
	GROSS:	4,454.09	0.00	0.00	4,454.09	4,454.09	4,032.63	4,724.13	4,724.13	4,482.17		
4,724.13	EMPLOYEE:	(504.89)	0.00	0.00	(276.15)	(64.59)	(241.96)				(47.43)	0.00
	EMPLOYER:				276.15	64.59	241.96	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE											290.90
	GROSS:	315.00	0.00	0.00	315.00	315.00	0.00	315.00	315.00	315.00		
315.00	EMPLOYEE:	0.00	0.00	0.00	(19.53)	(4.57)	0.00				0.00	0.00
	EMPLOYER:				19.53	4.57	0.00	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH											1,498.03
	GROSS:	1,656.98	0.00	0.00	1,656.98	1,656.98	1,762.75	1,762.75	1,762.75	1,656.98		
1,762.75	EMPLOYEE:	0.00	0.00	0.00	(102.73)	(24.03)	(105.77)				(32.19)	0.00
	EMPLOYER:				102.73	24.03	105.77	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											2,236.18
	GROSS:	2,665.13	0.00	0.00	2,665.13	2,665.13	2,026.75	2,822.75	2,822.75	2,701.14		
2,822.75	EMPLOYEE:	(207.02)	0.00	0.00	(165.24)	(38.64)	(121.61)				(54.06)	0.00
	EMPLOYER:				165.24	38.64	121.61	0.00	0.00	0.00	1.10	0.00
COOPNIC	COOPER, NICHOLE M											2,568.74
	GROSS:	3,044.84	0.00	0.00	3,044.84	3,044.84	3,387.03	3,387.03	3,387.03	3,183.81		
3,387.03	EMPLOYEE:	(160.32)	0.00	0.00	(188.78)	(44.15)	(203.22)				(221.82)	0.00
	EMPLOYER:				188.78	44.15	203.22	0.00	0.00	0.00	1.10	0.00
CRONJEN	CRONEN, JENNIFER											3,231.53
	GROSS:	4,252.31	4,252.31	0.00	4,252.31	4,252.31	4,914.01	4,914.01	4,914.01	4,619.17		
4,914.01	EMPLOYEE:	(346.03)	(171.99)	0.00	(263.64)	(61.66)	(294.84)				(544.32)	0.00
	EMPLOYER:				263.64	61.66	294.84	0.00	0.00	0.00	1.10	0.00
FOLKCHR	FOLK, CHRISTOPHER J											4,572.04
	GROSS:	5,557.76	0.00	0.00	5,745.26	5,745.26	6,328.72	6,141.22	6,141.22	5,761.50		
6,328.72	EMPLOYEE:	(330.68)	0.00	0.00	(356.21)	(83.31)	(629.72)				(356.76)	0.00
	EMPLOYER:				356.21	83.31	679.72	0.00	0.00	0.00	8.80	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>
FREVSAR	FREVERT, SARAH											
												2,913.44
	GROSS:	3,433.06	3,433.06	0.00	3,433.06	3,433.06	3,048.00	3,739.50	3,739.50	3,556.62		
3,739.50	EMPLOYEE:	(165.82)	(91.17)	0.00	(212.85)	(49.78)	(182.86)				(123.56)	0.00
	EMPLOYER:				212.85	49.78	182.88	0.00	0.00	0.00	1.10	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,806.44
	GROSS:	4,662.36	0.00	0.00	4,662.36	4,662.36	5,326.83	5,326.83	5,326.83	5,007.22		
5,326.83	EMPLOYEE:	(423.05)	0.00	0.00	(289.07)	(67.60)	(319.61)				(421.06)	0.00
	EMPLOYER:				289.07	67.60	319.61	0.00	0.00	0.00	501.10	0.00
HALVKAR	HALVORSON, KAREN											
												2,779.33
	GROSS:	3,515.96	0.00	0.00	3,515.96	3,515.96	3,090.00	3,781.50	3,781.50	3,596.10		
3,781.50	EMPLOYEE:	(442.31)	0.00	0.00	(217.99)	(50.96)	(185.40)				(105.49)	0.00
	EMPLOYER:				217.99	50.98	185.40	0.00	0.00	0.00	1.10	0.00
HENNSTA	HENNING, STACY											
												3,115.23
	GROSS:	3,736.69	0.00	0.00	3,736.69	3,736.69	3,202.17	3,998.17	3,998.17	3,806.04		
3,998.17	EMPLOYEE:	(335.61)	0.00	0.00	(231.67)	(54.18)	(192.13)				(69.35)	0.00
	EMPLOYER:				231.67	54.18	192.13	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
JACODOR	JACOBSON, DORLA K											
												2,842.08
	GROSS:	3,449.35	3,449.35	0.00	3,678.51	3,678.51	3,942.99	3,722.22	3,951.38	3,485.64		
3,951.38	EMPLOYEE:	(205.67)	(109.19)	0.00	(228.07)	(53.34)	(236.58)				(275.45)	0.00
	EMPLOYER:				228.07	53.34	236.58	0.00	0.00	0.00	5.60	0.00
JACOLAE	JACOBSON, LAEL											
												894.77
	GROSS:	1,021.54	1,021.54	0.00	1,021.54	1,021.54	1,086.75	1,086.75	1,086.75	1,021.54		
1,086.75	EMPLOYEE:	0.00	(36.82)	0.00	(63.34)	(14.81)	(65.21)				(11.80)	0.00
	EMPLOYER:				63.34	14.81	65.21	0.00	0.00	0.00	1.10	0.00
KASTKAR	KASTRUP, KARLA											
												38.63
	GROSS:	41.83	0.00	0.00	41.83	41.83	4,140.24	4,140.24	4,140.24	3,891.83		
4,140.24	EMPLOYEE:	0.00	0.00	0.00	(2.59)	(0.61)	(4,098.41)				0.00	0.00
	EMPLOYER:				2.59	0.61	248.41	0.00	0.00	0.00	1.10	0.00
KAYECHE	KAYE, CHERYL											
												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	0.00
KOHLRYA	KOHL, RYAN											
												277.05
	GROSS:	300.00	0.00	0.00	300.00	300.00	0.00	300.00	300.00	300.00		
300.00	EMPLOYEE:	0.00	0.00	0.00	(18.60)	(4.35)	0.00				0.00	0.00
	EMPLOYER:				18.60	4.35	0.00	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
												3,701.08
	GROSS:	4,501.72	0.00	0.00	4,501.72	4,501.72	4,789.06	4,789.06	4,789.06	4,501.72		
4,789.06	EMPLOYEE:	(375.96)	0.00	0.00	(279.11)	(65.27)	(287.34)				(80.30)	0.00
	EMPLOYER:				279.11	65.27	287.34	0.00	0.00	0.00	1.10	0.00
LESTDAN	LESTER, DAN											
												2,602.19
	GROSS:	3,067.75	0.00	0.00	3,067.75	3,067.75	2,834.63	3,630.63	3,630.63	3,460.55		
3,630.63	EMPLOYEE:	(176.51)	0.00	0.00	(190.20)	(44.48)	(170.08)				(447.17)	0.00
	EMPLOYER:				190.20	44.48	170.08	0.00	0.00	0.00	501.10	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>
MUENKIM	MUENCHOW, KIMBERLY											
												990.56
	GROSS:	1,267.17	1,267.17	0.00	1,267.17	1,267.17	1,551.00	1,551.00	1,551.00	1,457.94		
1,551.00	EMPLOYEE:	(118.80)	(49.96)	0.00	(76.56)	(18.37)	(93.06)				(201.69)	0.00
	EMPLOYER:				78.56	18.37	93.06	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												1,905.00
	GROSS:	2,472.45	2,472.45	0.00	2,472.45	2,472.45	3,000.00	3,000.00	3,000.00	2,820.00		
3,000.00	EMPLOYEE:	(250.07)	(114.44)	0.00	(153.29)	(35.85)	(180.00)				(361.35)	0.00
	EMPLOYER:				153.29	35.85	180.00	0.00	0.00	0.00	501.10	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,784.43
	GROSS:	3,522.31	0.00	0.00	3,522.31	3,522.31	3,788.07	3,788.07	3,788.07	3,560.79		
3,788.07	EMPLOYEE:	(458.43)	0.00	0.00	(218.38)	(51.07)	(227.28)				(48.48)	0.00
	EMPLOYER:				218.38	51.07	227.28	0.00	0.00	0.00	0.81	0.00
OGREAMB	OGREN, AMBER											
												2,671.68
	GROSS:	3,090.72	0.00	0.00	3,090.72	3,090.72	3,288.00	3,288.00	3,288.00	3,090.72		
3,288.00	EMPLOYEE:	(182.60)	0.00	0.00	(191.62)	(44.82)	(197.28)				0.00	0.00
	EMPLOYER:				191.62	44.82	197.28	0.00	0.00	0.00	1.10	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,460.74
	GROSS:	1,581.74	1,581.74	0.00	1,581.74	1,581.74	1,433.06	1,667.72	1,667.72	1,581.74		
1,667.72	EMPLOYEE:	0.00	0.00	0.00	(98.07)	(22.93)	(85.98)				0.00	0.00
	EMPLOYER:				98.07	22.93	85.98	0.00	0.00	0.00	1.10	0.00
PEKEAMY	PEKELDER, AMY											
												627.98
	GROSS:	680.00	0.00	0.00	680.00	680.00	0.00	680.00	680.00	680.00		
680.00	EMPLOYEE:	0.00	0.00	0.00	(42.16)	(9.86)	0.00				0.00	0.00
	EMPLOYER:				42.16	9.86	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
												2,966.54
	GROSS:	3,616.57	0.00	0.00	3,616.57	3,616.57	3,847.42	3,847.42	3,847.42	3,616.57		
3,847.42	EMPLOYEE:	(373.36)	0.00	0.00	(224.23)	(52.44)	(230.85)				0.00	0.00
	EMPLOYER:				224.23	52.44	230.85	0.00	0.00	0.00	1.10	0.00
RICKHAN	RICK, HANNAH											
												2,364.29
	GROSS:	2,867.04	0.00	0.00	2,867.04	2,867.04	3,050.04	3,050.04	3,050.04	2,867.04		
3,050.04	EMPLOYEE:	(283.42)	0.00	0.00	(177.76)	(41.57)	(183.00)				0.00	0.00
	EMPLOYER:				177.76	41.57	183.00	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												2,621.28
	GROSS:	3,202.04	3,202.04	0.00	3,202.04	3,202.04	3,829.41	3,829.41	3,829.41	3,599.65		
3,829.41	EMPLOYEE:	(220.00)	(115.80)	0.00	(198.53)	(46.43)	(229.76)				(397.61)	0.00
	EMPLOYER:				198.53	46.43	229.76	0.00	0.00	0.00	501.10	0.00
SCHMLEO	SCHMIEG, LEON											
												1,770.05
	GROSS:	1,913.60	0.00	0.00	2,079.10	2,079.10	0.00	2,079.10	2,079.10	2,079.10		
2,079.10	EMPLOYEE:	(150.00)	0.00	0.00	(128.90)	(30.15)	0.00				0.00	0.00
	EMPLOYER:				128.90	30.15	0.00	0.00	0.00	0.00	0.00	0.00
SCHWCHE	SCHWEER, CHERYL											
												872.71
	GROSS:	945.00	0.00	0.00	945.00	945.00	0.00	945.00	945.00	945.00		
945.00	EMPLOYEE:	0.00	0.00	0.00	(58.59)	(13.70)	0.00				0.00	0.00
	EMPLOYER:				58.59	13.70	0.00	0.00	0.00	0.00	0.00	0.00
SWINROB	SWINT JR, ROBERT											
												1,131.02
	GROSS:	1,403.42	1,403.42	0.00	1,403.42	1,403.42	0.00	1,425.00	1,425.00	1,425.00		
1,425.00	EMPLOYEE:	(107.79)	(57.25)	0.00	(87.01)	(20.35)	0.00				(21.58)	0.00
	EMPLOYER:				87.01	20.35	0.00	0.00	0.00	0.00	0.68	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>
TIPPAMB	TIPPIE, AMBER											
												2,022.63
	GROSS:	2,376.00	2,376.00	0.00	2,376.00	2,376.00	0.00	2,376.00	2,376.00	2,376.00		
2,376.00	EMPLOYEE:	0.00	(171.61)	0.00	(147.31)	(34.45)	0.00				0.00	0.00
	EMPLOYER:				147.31	34.45	0.00	0.00	0.00	0.00	0.00	0.00
TRAURUT	TRAUTNER, RUTH											
												3,392.38
	GROSS:	4,007.24	0.00	0.00	4,007.24	4,007.24	3,375.09	4,251.09	4,251.09	4,048.58		
4,251.09	EMPLOYEE:	(289.24)	0.00	0.00	(248.45)	(58.10)	(202.51)				(60.41)	0.00
	EMPLOYER:				248.45	58.10	202.51	0.00	0.00	0.00	1.10	0.00
VANVEMM	VAN VOOREN, EMMA											
												2,412.49
	GROSS:	2,820.00	0.00	0.00	2,820.00	2,820.00	3,000.00	3,000.00	3,000.00	2,820.00		
3,000.00	EMPLOYEE:	(191.78)	0.00	0.00	(174.84)	(40.89)	(180.00)				0.00	0.00
	EMPLOYER:				174.84	40.89	180.00	0.00	0.00	0.00	1.10	0.00
VANLAMY	VANLITH, AMY M											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
VOELHET	VOELTZ, HETHER											
												2,421.59
	GROSS:	2,673.04	0.00	0.00	2,773.04	2,773.04	3,338.04	3,238.04	3,238.04	3,037.76		
3,338.04	EMPLOYEE:	0.00	0.00	0.00	(171.93)	(40.21)	(200.28)				(504.03)	0.00
	EMPLOYER:				171.93	40.21	200.28	0.00	0.00	0.00	504.95	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
WIIKJEN	WIIK, JENNIFER											
												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
<b>Subtotal:</b>					<b>Female: 37</b>	<b>Male: 6</b>		<b>Total: 43</b>		<b>Net:</b>		<b>80,501.38</b>
	GROSS:	96,726.61	26,962.27	0.00	97,408.77	97,408.77	93,429.24	110,581.23	110,810.39	104,975.48		
111,097.89	EMPLOYEE:	(6,597.27)	(1,035.47)	0.00	(6,039.35)	(1,412.41)	(9,705.75)				(5,806.26)	0.00
	EMPLOYER:				6,039.35	1,412.41	5,905.75	0.00	0.00	0.00	3,772.92	0.00

Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 00</b>	<b>GENERAL LONG-TERM LIABILITIES</b>			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	7,206.52	0.00	7,206.52
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,206.52)	0.00	(7,206.52)
	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 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH IN BANK	(42,107.54)	(38,351.24)	(80,458.78)
10 110	TAXES RECEIVABLE - CURRENT	443,942.98	(29,065.79)	414,877.19
10 112	TAXES RECEIVABLE - DELINQUENT	0.00	0.00	0.00
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
10 180	INVESTMENTS	313,332.29	0.00	313,332.29
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	719,160.73	(67,417.03)	651,743.70
Total Assets and Deferred Outflows of Resources:		719,160.73	(67,417.03)	651,743.70
<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	184,039.98	(29,065.79)	154,974.19
10 553	TAXES LEVIED FOR FUTURE PERIODS	259,903.00	0.00	259,903.00
	Current Liabilities Subtotal:	443,370.15	(29,065.79)	414,304.36
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	271,797.58	(38,351.24)	233,446.34
	Fund Balance Subtotal:	275,790.58	(38,351.24)	237,439.34
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		719,160.73	(67,417.03)	651,743.70

Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 11 IMPREST FUND - ADV PYMT ACCT</b>				
<u>Current Assets</u>				
11 101	CASH	2,468.76	(104.00)	2,364.76
	Current Assets Subtotal:	<u>2,468.76</u>	<u>(104.00)</u>	<u>2,364.76</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>2,468.76</u>	<u>(104.00)</u>	<u>2,364.76</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,468.76	(104.00)	2,364.76
	Fund Balance Subtotal:	<u>2,468.76</u>	<u>(104.00)</u>	<u>2,364.76</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>2,468.76</u>	<u>(104.00)</u>	<u>2,364.76</u>

Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	149,261.09	8,022.78	157,283.87
21 110	TAXES RECEIVABLE - CURRENT	160,400.64	(8,424.11)	151,976.53
21 112	TAXES RECEIVABLE - DELINQUENT	1,711.88	0.00	1,711.88
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	69,502.07	0.00	69,502.07
	Current Assets Subtotal:	<u>380,875.68</u>	<u>(401.33)</u>	<u>380,474.35</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>380,875.68</u>	<u>(401.33)</u>	<u>380,474.35</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	69,720.20	(8,424.11)	61,296.09
21 553	TAXES LEVIED FOR FUTURE PERIODS	107,071.41	0.00	107,071.41
	Current Liabilities Subtotal:	<u>176,791.61</u>	<u>(8,424.11)</u>	<u>168,367.50</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	204,084.07	8,022.78	212,106.85
	Fund Balance Subtotal:	<u>204,084.07</u>	<u>8,022.78</u>	<u>212,106.85</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>380,875.68</u>	<u>(401.33)</u>	<u>380,474.35</u>

Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	152,553.55	(6,493.85)	146,059.70
22 110	TAXES RECEIVABLE - CURRENT	97,950.10	(5,143.79)	92,806.31
22 112	TAXES RECEIVABLE - DELINQUENT	2,141.27	0.00	2,141.27
	Current Assets Subtotal:	<u>252,644.92</u>	<u>(11,637.64)</u>	<u>241,007.28</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>252,644.92</u>	<u>(11,637.64)</u>	<u>241,007.28</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	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	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	42,380.10	(5,143.79)	37,236.31
22 553	TAXES LEVIED FOR FUTURE PERIODS	70,620.19	0.00	70,620.19
	Current Liabilities Subtotal:	<u>113,001.11</u>	<u>(5,143.79)</u>	<u>107,857.32</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	139,643.81	(6,493.85)	133,149.96
	Fund Balance Subtotal:	<u>139,643.81</u>	<u>(6,493.85)</u>	<u>133,149.96</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>252,644.92</u>	<u>(11,637.64)</u>	<u>241,007.28</u>

Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH IN BANK	(3,138.12)	8,274.65	5,136.53
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,320.90	0.00	1,320.90
51 171	INVENTORY-STORES PURCH FOR RES	2,789.44	0.00	2,789.44
51 172	INVENTORY OF DONATED FOOD	13,010.32	0.00	13,010.32
	Current Assets Subtotal:	13,982.54	8,274.65	22,257.19
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	84,277.61	0.00	84,277.61
51 208	ACCUM DEPRECIATION-LOCAL	(62,385.23)	0.00	(62,385.23)
	Long-term Assets Subtotal:	21,892.38	0.00	21,892.38
<u>Other Assets</u>				
51 196	NET PENSION ASSET	47.10	0.00	47.10
	Other Assets Subtotal:	47.10	0.00	47.10
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	16,786.52	0.00	16,786.52
	Deferred Outflows of Resources Subtotal:	16,786.52	0.00	16,786.52
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>52,708.54</b>	<b>8,274.65</b>	<b>60,983.19</b>
<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	0.00	6,339.97	6,339.97
	Current Liabilities Subtotal:	0.03	6,339.97	6,340.00
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	4,547.87	0.00	4,547.87
	Deferred Inflows of Resources Subtotal:	4,547.87	0.00	4,547.87
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58



Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 708	UNDESIGNATED FUND BALANCE	39,995.06	1,934.68	41,929.74
	Fund Balance Subtotal:	<u>48,160.64</u>	<u>1,934.68</u>	<u>50,095.32</u>
	<span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span>	<u>52,708.54</u>	<u>8,274.65</u>	<u>60,983.19</u>

Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH IN BANK	148,179.88	(5,966.14)	142,213.74
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>148,179.88</u>	<u>(5,966.14)</u>	<u>142,213.74</u>
<u>Long-term Assets</u>				
53 202	BUILDINGS	119,665.78	0.00	119,665.78
	Long-term Assets Subtotal:	<u>119,665.78</u>	<u>0.00</u>	<u>119,665.78</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	156.41	0.00	156.41
	Other Assets Subtotal:	<u>156.41</u>	<u>0.00</u>	<u>156.41</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	55,751.84	0.00	55,751.84
	Deferred Outflows of Resources Subtotal:	<u>55,751.84</u>	<u>0.00</u>	<u>55,751.84</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>323,753.91</u>	<u>(5,966.14)</u>	<u>317,787.77</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	69,502.07	0.00	69,502.07
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>69,508.14</u>	<u>0.00</u>	<u>69,508.14</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	15,104.50	0.00	15,104.50
	Deferred Inflows of Resources Subtotal:	<u>15,104.50</u>	<u>0.00</u>	<u>15,104.50</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	239,141.27	(5,966.14)	233,175.13
	Fund Balance Subtotal:	<u>239,141.27</u>	<u>(5,966.14)</u>	<u>233,175.13</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>323,753.91</u>	<u>(5,966.14)</u>	<u>317,787.77</u>

Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 71 AGENCY FUND - INS/FLEX</b>				
<u>Current Assets</u>				
71 101	CASH	8,293.64	420.15	8,713.79
	Current Assets Subtotal:	8,293.64	420.15	8,713.79
	<b>Total Assets and Deferred Outflows of Resources:</b>	8,293.64	420.15	8,713.79
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	8,293.64	420.15	8,713.79
	Fund Balance Subtotal:	8,293.64	420.15	8,713.79
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	8,293.64	420.15	8,713.79

Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	1,755.54	307.50	2,063.04
	Current Assets Subtotal:	<u>1,755.54</u>	<u>307.50</u>	<u>2,063.04</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,755.54</u>	<u>307.50</u>	<u>2,063.04</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,755.54	307.50	2,063.04
	Fund Balance Subtotal:	<u>1,755.54</u>	<u>307.50</u>	<u>2,063.04</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,755.54</u>	<u>307.50</u>	<u>2,063.04</u>

Annual; Processing Month 04/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<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	128,853.30	0.00	128,853.30
90 204	EQUIPMENT - LOCAL	228,160.00	0.00	228,160.00
	Long-term Assets Subtotal:	<u>1,175,374.00</u>	<u>0.00</u>	<u>1,175,374.00</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>1,175,374.00</u>	<u>0.00</u>	<u>1,175,374.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	853,801.00	0.00	853,801.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	321,573.00	0.00	321,573.00
	Fund Balance Subtotal:	<u>1,175,374.00</u>	<u>0.00</u>	<u>1,175,374.00</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>1,175,374.00</u>	<u>0.00</u>	<u>1,175,374.00</u>

Batch Description: APRIL 30 2022 CHECK RECONCILIATION Processing Month: 04/2022  
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	04/30/2022	370,374.91

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37250	ROBERT SWINT JR	02/15/2022	8.53
37306	ORTONVILLE INDEPENDENT AND NORTHERN STAR	04/18/2022	90.00
37310	SOUTH DAKOTA DEPT OF EDUCATION	04/18/2022	41.32
	Total:		<u>139.85</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
370,374.91	(139.85)	370,235.06	370,235.06	0.00

Cleared Automatic Payment Total:	30,895.79
Cleared Checks Total:	80,806.47
Cleared Direct Deposit Total:	(64,272.35)
Cleared Void Total:	
Cleared Cash Receipt Total:	135,474.22
Cleared Manual Journal Entries Total:	4,935.30
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

4/30/2022

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
53 3500 061 411	4/18/2022	MJ22-053		1,484.87	COR OST INF/TOD GRANT EXP
53 3510 061 411	4/18/2022	MJ22-053	1,484.87		COR OST INF/TOD GRANT EXP
10 2219 304 319	9/30/2022	MJ22-054		6,048.00	COR ESSER 3 SALARY PAID
10 2219 304 190	9/30/2022	MJ22-054	6,048.00		COR ESSER 3 SALARY PAID
10 2219 304 319	9/30/2022	MJ22-055	6,048.00		ENTRY DATE COR ESSER 3 SALARY PAID
10 2219 304 190	9/30/2022	MJ22-055		6,048.00	ENTRY DATE COR ESSER 3 SALARY PAID
10 2219 304 319	9/30/2021	MJ22-056		6,048.00	COR ESSER 3 SALARY PAID
10 2219 304 190	9/30/2021	MJ22-056	6,048.00		COR ESSER 3 SALARY PAID
10 1273 000 114	12/31/2021	MJ22-057		1,812.25	12-2021 PARA EXP MOVE ESSER 2
10 1111 303 114	12/31/2021	MJ22-057	1,812.25		12-2021 PARA EXP MOVE ESSER 2
10 1273 000 210	12/31/2021	MJ22-057		130.32	12-2021 PARA EXP MOVE ESSER 2
10 1111 303 210	12/31/2021	MJ22-057	130.32		12-2021 PARA EXP MOVE ESSER 2
10 1273 000 220	12/31/2021	MJ22-057		108.74	12-2021 PARA EXP MOVE ESSER 2
10 1111 303 220	12/31/2021	MJ22-057	108.74		12-2021 PARA EXP MOVE ESSER 2
10 1273 000 114	3/31/2022	MJ22-058		4,985.89	03-2022 PARA EXP MOVE ESSER 2
10 1111 303 114	3/31/2022	MJ22-058	4,985.89		03-2022 PARA EXP MOVE ESSER 2
10 1273 000 210	3/31/2022	MJ22-058		355.78	03-2022 PARA EXP MOVE ESSER 2
10 1111 303 210	3/31/2022	MJ22-058	355.78		03-2022 PARA EXP MOVE ESSER 2
10 1273 000 220	3/31/2022	MJ22-058		299.16	03-2022 PARA EXP MOVE ESSER 2
10 1111 303 220	3/31/2022	MJ22-058	299.16		03-2022 PARA EXP MOVE ESSER 2
51 101	4/5/2022	MJ22-059	6,339.97		RECORD SUPPLY CHAIN ASSISTANCE RELIEF FUNDS FOOD SERV
51 475	4/5/2022	MJ22-059		6,339.97	RECORD SUPPLY CHAIN ASSISTANCE RELIEF FUNDS FOOD SERV
10 101	4/6/2022	MJ22-060		1,404.67	1QTR 2022 SD UI TAX
10 1111 000 250	4/6/2022	MJ22-060	1,404.67		1QTR 2022 SD UI TAX
11 101	4/15/2022	MJ22-061		464.00	ADV PYMT CKS
11 1190 000 479 011	4/15/2022	MJ22-061	464.00		ADV PYMT CKS
71 101	4/15/2022	MJ22-061		423.07	FLEX PAYMENT TXFR
71 1190 000 479 012	4/15/2022	MJ22-061	423.07		FLEX PAYMENT TXFR
72 101	4/15/2022	MJ22-061		2,028.26	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	4/15/2022	MJ22-061	2,028.26		STUDENT COUNCIL PAYMENTS
10 101	4/21/2022	MJ22-062		326.56	COR BRANDT HEALTH CARE INS CK
71 101	4/21/2022	MJ22-062	326.56		COR BRANDT HEALTH CARE INS CK
10 1990	4/21/2022	MJ22-062	326.56		COR BRANDT HEALTH CARE INS CK
71 1990	4/21/2022	MJ22-062		326.56	COR BRANDT HEALTH CARE INS CK
10 551	4/25/2022	MJ22-063	19,590.05		GRANT COUNTY MARCH 2022 APPORTIONMENT
10 110	4/25/2022	MJ22-063		19,590.05	GRANT COUNTY MARCH 2022 APPORTIONMENT
21 551	4/25/2022	MJ22-063	4,907.40		GRANT COUNTY MARCH 2022 APPORTIONMENT
21 110	4/25/2022	MJ22-063		4,907.40	GRANT COUNTY MARCH 2022 APPORTIONMENT
22 551	4/25/2022	MJ22-063	2,999.47		GRANT COUNTY MARCH 2022 APPORTIONMENT
22 110	4/25/2022	MJ22-063		2,999.47	GRANT COUNTY MARCH 2022 APPORTIONMENT
10 551	4/25/2022	MJ22-063	9,475.74		ROBERTS COUNTY MARCH 2022 APPORTIONMENT
10 110	4/25/2022	MJ22-063		9,475.74	ROBERTS COUNTY MARCH 2022 APPORTIONMENT
21 551	4/25/2022	MJ22-063	3,516.71		ROBERTS COUNTY MARCH 2022 APPORTIONMENT
21 110	4/25/2022	MJ22-063		3,516.71	ROBERTS COUNTY MARCH 2022 APPORTIONMENT
22 551	4/25/2022	MJ22-063	2,144.32		ROBERTS COUNTY MARCH 2022 APPORTIONMENT
22 110	4/25/2022	MJ22-063		2,144.32	ROBERTS COUNTY MARCH 2022 APPORTIONMENT
			81,267.79	81,267.79	TOTAL DEBITS AND CREDITS

**BIG STONE CITY SCHOOL DISTRICT #25-1**  
**5 YEAR CAPITAL OUTLAY PLAN**  
**SUMMER 2022 PROJECTIONS**

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Comments
1900 Building Boiler	\$ 80,085	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	2023FY, summer 2022 new boiler install due to past useful life and corrosion of fire tubes, quote from Bullet Proof includes chemical feed/blowdown system and other upgrades with new boiler system; will be using reserves as we have been saving up for past years so that we could upgrade to a new boiler
Classroom Equipment			\$ 15,000			Desks, seating, storage units, etc
Computers/Technology	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	Due to very minimal G5 Tech REAP funding; budget student and staff computers in Capital Outlay, servers, cables, internet infrastructure, apple computers, ipads,
Curriculum	\$ 6,000	\$ 25,000				2023FY MS Math Curriculum purchase May of 2023; 2024FY all school Social Studies Curriculum \$25,000 est
Door Closures			\$ 2,350			per fire inspection report this fall 2020; count how many door closures needed. Done during xmas break 2021FY by custodial dept; 2350 from 2022FY as it was unable to be done;
Security Door System Addition - Door #5			\$ 3,000			add a key fob pad to Door #5 for security and easier access to playground
Fire Alarm System			\$ 4,891	\$ 4,891	\$ 4,891	Horn and safety light strobes and upgraded equipment per Criag 3D Security; proposal next 3 years split total \$14,674
Gymnasium Lighting						Upkeep; new bulbs and fixtures; LED upgrade summer 2019
Kitchen Equipment		\$ 8,000				Replacement of industrial dishwasher tentative approx \$7000, always try CANS Equipment grant first
Lockers			\$ 6,000	\$ 6,000	\$ 6,000	broken, been repaired a lot, need upgrade; MS will be complete with new lockers at the end of summer 2021; noted on 5/7/2021; replace elementary lockers; estimate \$3,000 for a bay of 12 lockers; how many elementary lockers?
Playground Repair/Renovation	\$ 5,000					Playground Safety; outside border installation, retaining wall playground area meet solution; possible movement of existing south fencing and utilized more south of playground; Dillon's Landscaping was confirmed that we are on the schedule; confirmed again 3/16/2022
Pole Shed/Garage		\$ 25,000				Northeast side of school, shelter for school vehicles from the elements; contractor? NY
Roofs		\$ 17,000	\$ 15,000	\$ 15,000	\$ 25,000	Old gym rubber replacement \$17,000, all other smaller rubber roofs that would need to be replaced \$15,000; start to look at all other roofs of school buildings in following years
Water Bottle Fill Station/Water Fountain/ Sink Combination	\$ 2,400					Cafeteria water bottle fill station 2023FY, summer 2022; in future MS sink combo; replace the existing water fountain with a water bottle fill stations in entire school; 4 qty; PTO WAS GOING TO PAY FOR HALF; quote 2100 per station, 300 for install, total 2400 per unit
Tuck Pointing			\$ 17,000	\$ 25,000	\$ 17,000	Section of Building; upkeep
Window Replacement		\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	Entire school analysis; 1900 Building; cafeteria/gym; elementary wing; energy efficient; asked elementary wing grades 1, 2, 5 about their window blocks as mortar is cracking and has holes
Contingencies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	unexpected expenditures throughout the school year
Capital Lease - Copy Machine	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,750	\$ 5,750	Kyocera copy machine new capital lease June 2018; 5 year lease; summer 2023 ending
SDCL 13-16-6; School Transportation, Salaries, Utilities, Etc	\$ 83,250	\$ 85,500	\$ 85,500	\$ 85,500	\$ 85,500	45% transferability to general fund, SDCL 13-16-6 and 13-16-26

<b>Total Need</b>	<b>\$ 196,735</b>	<b>\$ 191,000</b>	<b>\$ 191,241</b>	<b>\$ 179,141</b>	<b>\$ 181,141</b>
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<b>CO Funds to Receive</b>	<b>\$ 185,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>
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Reason for funds being less than requested amount is our fiscal year is split by the calendar year, if amount requested from year to year is different

<b>Total Anticipated CO Request</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>
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<b>Total Reserves to Use</b>	<b>\$ 11,735</b>	<b>\$ 1,000</b>	<b>\$ 1,241</b>	<b>\$ (10,859)</b>	<b>\$ (8,859)</b>
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<b>Budget</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
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The budget also includes other taxes and fines received that are not part of this request





427 SOUTH CHAPELLE  
C/O 500 EAST CAPITOL  
PIERRE, SD 57501-5070  
(605) 773-3595

RUSSELL A. OLSON  
AUDITOR GENERAL

May 6, 2022

Christopher Folk, Business Manager  
Big Stone City School District No. 25-1  
655 Walnut Street  
Big Stone City, SD 57216

We have reviewed and accepted your audit report on the:

Big Stone City School District  
(For the Two Fiscal Years Ended June 30, 2021)

Our review was limited to the report and did not include a review of the working papers.

Please present a copy of this letter to the governing board to indicate our acceptance of the audit report.

Yours very truly,

Russell A. Olson  
Auditor General

RAO:sld

cc: Eide Bailly, LLP  
Certified Public Accountants  
PO Box 430  
Aberdeen, SD 57402-0430

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 April 18, 2022 @ 6:00 PM in the school board room/CEO office with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Jennifer Cronen, Teacher

Nichole Cooper, Teacher

Kerstin Cooper, Paraprofessional

Stacy Hennings, Administrative Assistant

Meeting called to order by school board president Hillary Henrich at 6:01 PM

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

The Pledge of Allegiance was recited.

Motion by Westermeyer, seconded by Wiik, to approve the amended agenda. The amendment to the agenda is to add a resignation that was presented after the board agenda was published. Add resignation of Amber Ogren as first grade teacher after the conclusion of the 2021-2022 contract as consent agenda item 9a7. 5 votes yes. Motion Carried.

Community Input Session: none

6:03 PM, motion by Wiik, seconded by Christensen, to enter into executive to discuss certified staff negotiations in accordance to SDCL 1-25-2(4). 5 votes yes. Motion Carried.

7:48 PM, President Henrich declared out of executive session with the following motion;  
Motion by VanLith, seconded by Christensen, to approve the certified staff negotiations for 2022-2023. 5 votes yes. Motion Carried.

Jennifer Wiik had prior commitments and left the board meeting at 7:48 PM.

7:48 PM, motion by Westermeyer, seconded by VanLith, to enter into executive to discuss classified staff negotiations in accordance to SDCL 1-25-2(4). 4 votes yes. Motion Carried.

9:05 PM, President Henrich declared out of executive session with the following motion; Motion by Christensen, seconded by VanLith, to approve the classified staff negotiations for 2022-2023. 4 votes yes. Motion Carried.

### **Communication Items**

- School Board Communication: none
- Principal Report:
  - State Testing - April 19-29
  - Cancer Walk - May 6
  - SD Trip - 5th grade - May 10-13
  - SD Trip - 4th grade - May 17-20
  - PK Graduation - May 19
  - Last day of PK - May 20
  - PK, K, 1 - Storybook Land - May 20
  - 8th grade Graduation and Awards Night - May 25 @ 7pm
  - Last day of school - May 26 - Dismiss @ 12:30pm
- Learning Center Director Report: no report was given this month
- 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; 2022 Legislative Session Summary, Health Care Insurance Annual Meeting, ASBSD/ASBPT Insurance Annual Meeting, workers compensation expense increase.

Financial Report

	10	21	22	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLC FUND
March 1, 2022	BEGINNING BALANCE	\$124,000.13	\$151,038.54	(\$4,352.35)	\$147,126.06
	TOTAL RECEIPTS	\$27,061.48	\$14,046.38	\$7,781.79	\$35,035.69
	TOTAL DISBURSEMENTS	(\$1,800.52)	(\$12,531.37)	(\$6,567.56)	(\$33,931.87)
March 31, 2022	ENDING BALANCE	\$149,261.09	\$152,553.55	(\$3,138.12)	\$148,179.88

Certificate of Deposit – \$313,332.29

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$10,762.40

Student Council (Fund 72) – \$1,755.54

The following bills were approved:

**GENERAL FUND:** ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),246.00 BMO MASTERCARD,(PCARD),3,756.48 BRANDT, LORELEI ,(NORWEX ITEMS),110.25 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),490.58 CITY OF BIG STONE CITY, (UTILITIES),2,008.11 GRANT COUNTY REVIEW,(ADVERTISING),322.18 HAGGERTY, SHELLEY ,(REIMBURSEMENT),50.40 HENNINGS, STACY ,(REIMBURSEMENT),6.24 MUENCHOW, RACHELLE ,(REIMBURSEMENT),134.25 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),2,225.08 ORTONVILLE INDEPENDENT AND NORTHERN STAR,(ADVERTISING),90.00 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),41,923.85 RONLIEN EXCAVATING INC,(MAINTENANCE),60.00 SD DEPARTMENT OF HEALTH,(HEALTH SERVICES),480.00 US FOODS,(FOOD PURCHASES),848.30

**CAPITAL OUTLAY FUND:** BMO MASTERCARD,(PCARD),417.04

**SPECIAL EDUCATION FUND:** BMO MASTERCARD,(PCARD),248.78 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),1,499.20

**FOOD SERVICE FUND:** BMO MASTERCARD,(PCARD),605.75 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),791.32 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),480.14 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),41.32 US FOODS,(FOOD PURCHASES),1,597.42

**PRESCHOOL/LEARNING CENTER/OST FUND:** ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),114.00 BMO MASTERCARD,(PCARD),2,903.54 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),175.63 CITY OF BIG STONE CITY, (UTILITIES),266.82 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),35.29 KURTZ, TRACY ,(CPR INSTRUCTOR),525.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),122.39 US FOODS,(FOOD PURCHASES),529.69

### Action Items

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

- Approval of minutes from previous school board meeting(s); March 21, 2022 meeting minutes
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest, if applicable.
- Approval of the resignation of Anne Lester as Little Lions' Learning Center Director/Teacher after the conclusion of the 2021-2022 contract.
- Approval of the amendment to ASB Protective Trust Joint Powers Agreement and Bylaws
- Approval of the resignation of Amber Ogren as First Grade Teacher after the conclusion of the 2021-2022 contract.

### Discussion

There were discussions on the following items:

- First reading of the update to Policy GBC – Staff Ethics
- Items for next month; 2022-2023 Preliminary Budget
- Next school board meeting: Based on reorg meeting, third Monday of the month: May 16, 2022 (regular meeting) at 6:00pm in the board room/CEO office.

9:16 PM, motion by Westermeyer, seconded by Christensen, to enter into executive session pursuant to SDCL 1-25-2(4) for CEO/Business Manager negotiations. 4 votes yes. Motion Carried.

9:31 PM, President Henrich declared out of executive session with the following motion;  
Motion by VanLith, seconded by Christensen, to approve the CEO/Business Manager negotiations for 2022-2023. 4 votes yes. Motion Carried.

Motion by Westermeyer, seconded by Christensen, to adjourn the meeting at 9:32 PM. 4 votes yes.  
Motion Carried.

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

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

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

### STAFF ETHICS

School employees hold positions of public trust. High standards of honesty, integrity, and fairness are to be exhibited by each school district employee when involved in any school district activity. Ethical behavior by staff is required and expected at all times while fulfilling one's employment responsibilities and when at all school functions.

District employees are required and expected to:

1. treat students, parents, fellow employees, and community members with respect. Conduct which is prohibited includes, but is not limited to:
  - inappropriate verbal, visual or physical conduct, including jokes that demean an individual or group of individuals, spreading gossip about any individual, threatening another individual and all types of bullying behavior;
  - without proper authorization and authority violating another person's right of privacy and/or intentionally invading another person's personal space;
  - knowingly falsely blame an individual for conduct not done by the person.
2. promote a safe, nurturing, and positive school and work environment. Conduct which is prohibited includes, but is not limited to:
  - any conduct that is severe and objectively offensive so that it creates or results in an intimidating, hostile or offensive work or learning environment or has the purpose or effect of substantially or unreasonably interfering with an employee's or student's performance;
  - threatening, harassing, punishing or retaliating behavior against students and/or other employees.
3. maintain confidentiality concerning students, families and employees.
4. act in a manner consistent with District policies, legal and contractual standards, responsibilities, and obligations.
5. model and promote appropriate dress and language.
6. report to a school administrator knowledge of mismanagement, waste of funds, misuse of school property, abuse of authority, threats to safety, violations of policies and regulations, or other conduct that damages integrity or reputation of the school district.
7. refrain from using school employment to promote personal political and/or religious views.

In addition to the foregoing, the District, within this policy, adopts and incorporates into this policy as if set forth in full, the South Dakota Department of Education Professional Teachers Ethics as set forth in ARSD 24:08:03. The Professional Teachers Ethics as incorporated into this policy applies to:

- Teachers - a person charged with responsibility in the field of education and certified by the secretary of the Department of Education as a teacher or other specialist employed or contracted to provide services in an educational setting,
- Education Specialists - a person with specialized training or licensure, not serving as a classroom teacher, but employed or contracted to provide services in an educational setting, and
- Noncertified Educators - a person charged with responsibility in the field of education who is not certified by the secretary of the Department of Education as a teacher, administrator, or other education specialist, but who is employed or contracted to provide services in an educational setting.

Furthermore, the District, within this policy, adopts and incorporates into this policy as if set forth in full, the South Dakota Department of Education Professional Administrators Ethics as set forth in ARSD 24:11:03. The Professional Administrators Ethics as incorporated into this policy applies to:

- the Superintendent/CEO,
- the Business Manager, and
- the principal, and
- all other educational administrators.

Any employee who believes a staff member has engaged in conduct which violates the code of conduct shall immediately report the alleged misconduct to their immediate supervisor. If the concern/complaint involves the individual's immediate supervisor, the complaint may be filed with any administrator within the school district.

All complaints will be investigated and should the investigation result in a determination of unethical behavior by a school employee such unethical behavior shall constitute just cause for discipline, up to and including termination of employment. A complaint reported which was intentionally and knowingly false will result in disciplinary action being taken against the person or persons involved in the false complaint being made.

**Legal References:**

ARSD 24:08:03	<u>Code of Professional Ethics</u>
ARSD 24:11:03:01	<u>Professional Administrator Ethics</u>
SDCL 13-43-25	<u>Rules of Commission</u>
POLICY GBCA	<u>Staff conflict of interest</u>
POLICY GBCB	<u>Staff conduct</u>
POLICY GBCBA	<u>Freedom of expression</u>

1<sup>st</sup> Reading-4/19/2016  
 2<sup>nd</sup> Reading-5/17/2016  
 Date Adopted-5/17/2016  
 Last Revised-5/16/2022