

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

BIG STONE CITY SCHOOL DISTRICT 25-1

“Educating all students for a lifetime of success!”

SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

July 26, 2021 at 6:00 PM

Location: School boardroom/CEO office

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

*As the president and vice president of the school board were unable to make this meeting, Hillary Henrich was designated as the temporary board chair for this school board meeting.

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 _____ Henrich _____ Christensen
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: _____ MC: _____ (____-____)
5. Discussion on LLLC Program ending 2021FY
 - a. Learning Center and OST Monthly Financial Overview
 - b. LLLC/OST programs moving forward guidelines
6. Approval of the Supplemental Budget for Funds Motion: _____ MC: _____ (____-____)
 - a. 2021FY Supplemental Budget Recommendation and worksheet
7. Approval of the Fund Transfer(s) Motion: _____ MC: _____ (____-____)
 - a. 2021FY Fund Transfer Recommendations
8. Adjourn the 2020-2021 School Board Motion: _____ MC: _____ (____-____)
9. Call the 2021-2022 School Board to order – Christopher Folk, CEO
 - a. Motion: _____ MC: _____ (____-____)
10. Nomination(s) for School Board President:

Motion: _____ (one motion to nominate)
11. Nomination(s) for School Board President to cease:

Motion: _____ MC: _____ (____-____)

School Board President resumes the meeting:

12. Nomination(s) for School Board Vice President Motion:

Motion: _____ (one motion to nominate)

13. Nomination(s) for School Board Vice President to cease:

Motion: _____ MC: _____ (____-____)

14. Call to order by School Board President

Time: _____

15. Roll Call _____Wiik _____Westermeyer _____VanLith _____Henrich _____Christensen

16. Community Input Session (5-minute maximum)

a. 2022FY Proposed Budget Hearing

1. View the 2022FY Budget Presentation
2. Anticipated levies to be requested are as follows (prior year in parenthesis):
\$1.409 per thousand for ag (py \$1.443), \$3.153 per thousand for owner-occupied property (py \$3.229), and \$6.525 per thousand for other (ie commercial property, py \$6.682).
3. The capital outlay levy request will be in dollars of \$180,000, an increase of \$10,000 from prior year \$170,000, which per DOE 20-Profile worksheet (statistic digest), the levy is calculated to be around \$1.631 per thousand for payable 2020 (py \$1.782). The state law allows up to \$3.00 per thousand.
4. The special education anticipated levy request will be less than the current levy of \$1.67 (py 1.616) due to the decrease in need for special education services for the upcoming school year. In recent years the max levy is requested so that, if needed, the school can request additional money for special education costs from the extraordinary cost fund through the state. The amount of the levy will be finalized in September 2021 when the levy request is sent to the county auditors.
5. Opt out request of \$250,000. (py \$250,000)

b. American Rescue Plan Elementary and Secondary School Emergency Relief Requirement for ARP ESSER School District Plan (under separate action item section below)

1. The plan must be completed by each public school district receiving funding under the ARP ESSER, developed in concert with stakeholders, available for public comment. Districts must submit this plan to the department by Aug. 20, 2021; all funds must be obligated by Sept. 30, 2024. All funds must be liquidated by Dec. 10, 2024.
2. Incorporates the “return to normal school operations plan”

17. Communication Items

- a. Board Communication
- b. Principal Report or discussion
 1. Back to school letter
- 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
 - a. CRRSA Funding Notice of Award for LLLC and OST Programs – derived from the Coronavirus Response and Relief Supplemental Appropriations; Learning Center and OST programs; LLLC \$24,300, OST \$23,100

1. Portion of this funding is to offset cost for families for both programs. Each child is to receive a \$300 credit that will be added to their invoices in July 2021.
- b. Saputo Legacy Program Grant – LLLC playground; \$25,000
 1. Community and School benefit
 2. Agreement pending
- c. ASBSD P-card Program- rebate
 1. This past year for 2021FY we purchased \$122,930, 2020FY \$128,109, 4% decrease, total rebate received \$1,574.
2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; Property and liability, cyber, and workmans comp payments are included; IXL student curriculum subscription paid for with Title funding; annual bus inspection by Pat Defea Transportation, Milbank; Milbank School’s tuition payment (general and SPED); administration membership dues for SASD/ASBSD; SUI annual accounting software; capital outlay fund used to pay LLLC building invoices, discussed and reviewed with auditors; HMH reading curriculum out of capital outlay, 2021FY budget; various payments for odds and ends for the LLLC new building project.
3. Payroll Register – Unitemized Report (current month)
4. Balance Sheet
5. Check Reconciliation Report
6. Manual Journal Entry Board Report

18. 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); June 21 2021 board minutes
 2. Approval and/or corrections of the school district’s financial report(s)
 3. Approval of the bills, including BMO Mastercard purchases
 4. Approval of the Disclosure of Conflict of Interest, per Policy AH, if applicable.
 5. Approval of the South Dakota Department of Health Contract
 - a. This is a yearly contract that we have with the Department of Health that offers us our school nursing services and testing.
 6. Approval of the Associated School Boards Protective Trust – Worker’s Compensation Fund Adoption, Renewal Motion and Participant Agreement
 - a. This is our estimated yearly renewal proposal for the school’s worker’s compensation benefit. Documents available at the board meeting for review.
 7. Approval of the Associated School Boards Protective Trust – Property and Liability Insurance Adoption, Renewal Motion and Participant Agreement

- a. This is our yearly renewal proposal for the school’s property and liability insurance. Documents available at the board meeting for review.
- 8. Approval of the Big Stone Therapies Contract
 - a. This is a yearly contract that we have with Big Stone Therapies that offers our school therapy services. The contract will be available at the meeting for review.
- 9. Approval of the CEO/Business Manager to be the designated school official on open enrollment applications
 - a. This gives the flexibility to the CEO, on behalf of the school district, who will be able to approve open enrollment forms throughout the year when time is a factor. All open enrollment forms will be discussed and/or approved also at board meetings.
- 10. Approval of the student/parent handbook for the 2021-2022 school year.
- 11. Approval of the teacher handbook for the 2021-2022 school year.
- 12. Approval of the support staff handbook for the 2021-2022 school year.
 - a. The administration has reviewed the handbooks with minor updates that deal with distance learning related items. A copy of each will be available at the meeting.
- 13. Approval of the Emergency School Bus Mutual Assistance Pact
 - a. This is an agreement between school district’s in South Dakota that if any students are stranded due to bus issues, the closest available school district would send out their buses to provide emergency transportation. A reimbursement payment may be made to the district providing the emergency transportation.
- 14. Approval of the surplus property listing 7/26/2021
 - a. Listings are attached
- 15. Approval of the Tuition Agreement with the Ortonville School District #2903 for the 2021-2022 SY.
- 16. Approval of the engagement letter from EideBailly to perform our 2-year audit for fiscal year’s ending June 30 2020 and 2021.
 - a. Engagement letter is available for viewing at the meeting.
- 17. Approval of the Classified Staff Plan for use of ARP ESSER III funds per the DOE GMS request.
 - a. It was discussed after negotiations were finished in the spring of 2021 to use part of the ESSER III funds for retention of current staff for a 3-year time period. The certified staff have documentation on this through the negotiation process.

19. Separate Action Items

- a. American Rescue Plan Elementary and Secondary School Emergency Relief Requirement for ARP ESSER School District Plan
 - 1. The plan must be completed by each public school district receiving funding under the ARP ESSER, developed in concert with stakeholders, available for public comment. Districts must submit this plan to the department by Aug. 20, 2021; all funds must be obligated by Sept. 30, 2024. All funds must be liquidated by Dec. 10, 2024. The administration recommends approval as presented.
 - 2. **Motion:** _____ **MC:**____ (____-____)

- b. Approval of US Foods as our school’s primary vendor per the state procurement process.
 - 1. This is a requirement by the state for our food service purchasing. Shelly Anderson and 6 other school district head cooks have been in meetings throughout the last half of the school year making sure that our districts are in compliance with all the state rules for the procurement process. We received bids from 1 of 3 vendors. One no response and the other vendor declined their bid opportunity. US Foods is our recommendation to the board for our primary vendor for our district. The administration recommends approval as presented.
 - 2. **Motion:** _____ **MC:**____ (____-____)

20. Reorganization Consent Agenda, SDCL 13-8-10 Motion: _____ **MC:**____ (____-____)

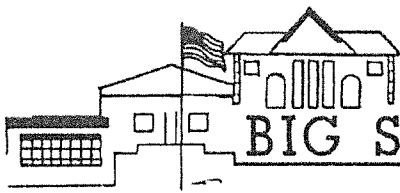
- a. Designation of official depository(ies), MinnWest Bank, Big Stone City (formally known as First State Bank/Wilmot), per SDCL 13-16-15
- b. Designation of official legal newspaper, Grant County Review, Milbank SD
- c. Authorize continuation of existing funds or accounts and the establishment of any new accounts, if applicable
- d. Set date, time and place for regular board meetings (previous year, third Monday)
- e. Set number of members present to establish a quorum (previous year 3 out of 5 members)
- f. Set number of votes required to pass a motion (majority of those present of a quorum)
- g. Adoption of board policies and schedule for review
 - 1. If any necessary changes need to made or if updated policies are mentioned through the Associated School Boards of South Dakota, they will be presented at that time. All school board policies can be viewed on our district website.
- h. Establishment of advisory committees where applicable
 - 1. See Big Stone City School District #25-1 Committees Report in board packet
- i. Review bonds for Business Manager and other bonded personnel
 - 1. Per ASBPT, our school now has crime coverage that is \$1 million coverage for each employee.
- j. Appointment of administrator of trust and agency accounts; Business Manager
- k. Appointment of individual(s) authorized to direct federal programs; CEO
- l. Authorize administrator to institute school lunch agreement; CEO
- m. Re-designate Amended Roberts Rules of Order as guidelines for parliamentary procedures rules
- n. Authorize Business Manager to invest and reinvest funds in institutions which serves greatest advantage to school district
- o. Set the following fees for the 2021-2022 school year:
 - 1. Student lunch: \$3.10 (1st meal free again per USDA decision for the 2021-22SY)
 - 2. Student breakfast: \$2.30 (1st meal free again per USDA decision for the 2021-22SY)
 - 3. Student's Seconds: \$1.35
 - 4. Adult lunch: \$4.10
 - 5. Adult breakfast: \$2.50
 - 6. Adult Seconds: \$1.35
 - 7. Milk: \$0.50
 - 8. Preschool Tuition: \$100/month
 - 9. Extracurricular Building Rental Fees

- a. Gymnasium & Lunchroom Rental Fee: \$150
- b. Security Deposit: \$150
- 10. Lunchroom ONLY; Gymnasium locked Rental Fee: \$75
 - a. Security Deposit: \$75
- 11. All other fees will be left up to the discretion of the administration of the district
- p. Set the following rates of pay for substitutes for the 2020-2021 school year:
 - 1. Substitute for teacher position - \$100
 - 2. Substitute for a paraprofessional position - \$90
- q. Authorize CEO to close school in emergency situations and in case of inclement weather. If absent, authorization goes to the Principal, Head Custodian, and Board President, in that order.
- r. Designate the county sheriff as the district truancy officer for the school year
- s. Set board member per diem for the year; \$40/meeting
- t. Designate Rodney Freeman as legal counsel for the school year
- u. Authorize expenses to be made from Imprest Fund
- v. Set mileage rates (previous year; \$0.45/mile)

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

- a. Ortonville Mini Board Meeting set for August 2, 2021 @ 3pm.
- b. Next school board meeting: Based on reorg meeting, suggested third Monday of the month: August 16 2021 (regular meeting) at 6:00pm in the School boardroom/CEO office

22. Adjournment: Motion: _____ **MC:** __ (____ - ____) **Time:** _____



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BIG STONE CITY SCHOOL DISTRICT 25-1

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

Monday, July 26, 2021

Subject: 2020FY Supplemental Budget Amplification

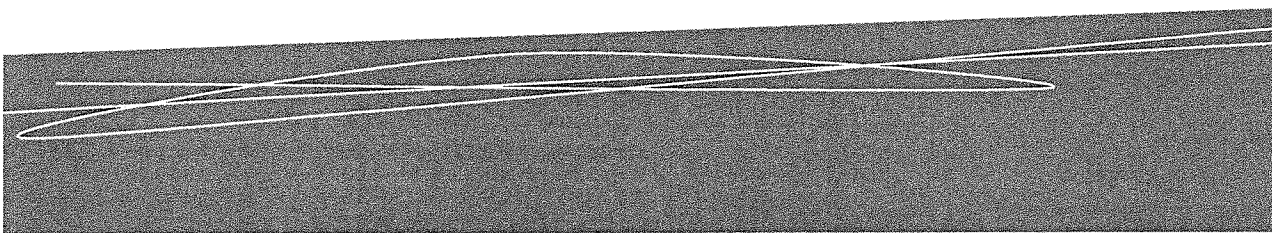
Big Stone City School Board of Education-

The purpose of a supplemental budget is to make sure, after every fiscal year has ended, your yearly expenditures do not exceed your yearly budget amount. As you can see below, these are the only accounts where the budget amount was exceeded by the actual expenditures. In 2020FY, there were 68 accounting lines supplemented with this practice. In 2021FY, there are 73 accounting lines.

The suggested supplemental budget per accounting line may not reflect the actual difference between the budget amount and the actual amount (ie a cushion amount above the difference). This is done to eliminate the possibility of a small expense coming in at the end of the year making your actual expense higher than your budget amount after already approving a supplemental budget. This is a recommended practice per our school auditors.

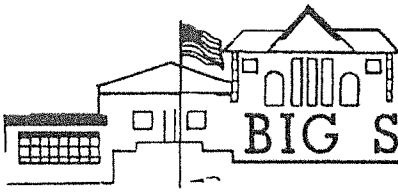
Thank you,

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



Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget Recommendation
10 1111 000 111	CERTIFIED STAFF SALARY	\$ 264,254.70	\$ 267,894.37	101.38	\$ (3,639.67)	\$ 4,000.00
10 1111 000 114	CLASSIFIED STAFF SALARY	\$ -	\$ 4,876.27	0.00	\$ (4,876.27)	\$ 5,000.00
10 1111 000 120	SUBSTITUTES - ELEMENTARY	\$ 3,200.00	\$ 9,443.00	295.09	\$ (6,243.00)	\$ 6,500.00
10 1111 024 411	NON-TECHNOLOGY SUPPLIES -	\$ -	\$ 288.00	0.00	\$ (288.00)	\$ 500.00
10 1111 301 114	CLASSIFIED STAFF SALARY - ESSER	\$ 12,500.00	\$ 18,780.29	150.24	\$ (6,280.29)	\$ 7,000.00
10 1111 301 210	SOCIAL SECURITY - ESSER - CARES ACT	\$ 1,350.40	\$ 1,386.53	102.68	\$ (36.13)	\$ 100.00
10 1111 301 230	HEALTH INSURANCE - ESSER - CARES ACT	\$ -	\$ 20.27	0.00	\$ (20.27)	\$ 100.00
10 1111 303 114	CLASSIFIED STAFF SALARY - ESSER#2	\$ -	\$ 710.72	0.00	\$ (710.72)	\$ 1,000.00
10 1111 303 210	SOCIAL SECURITY - ESSER#2 FUNDS	\$ -	\$ 110.00	0.00	\$ (110.00)	\$ 500.00
10 1111 501 111	CERTIFIED STAFF SALARY - TITLE II A - PD	\$ -	\$ 36.00	0.00	\$ (36.00)	\$ 100.00
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	\$ 300.00	\$ 322.07	107.36	\$ (22.07)	\$ 100.00
10 1121 000 230	HEALTH INSURANCE	\$ 7,125.00	\$ 11,662.93	163.69	\$ (4,537.93)	\$ 5,000.00
10 1273 000 220	RETIREMENT	\$ 1,554.30	\$ 2,882.70	185.47	\$ (1,328.40)	\$ 2,000.00
10 1273 000 319	PROF SERVICES	\$ 80.00	\$ 110.00	137.50	\$ (30.00)	\$ 100.00
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	\$ 250.00	\$ 401.64	160.66	\$ (151.64)	\$ 500.00
10 1273 500 111	CERTIFIED STAFF SALARY - TITLE I PART A	\$ 28,079.86	\$ 36,832.36	131.17	\$ (8,752.50)	\$ 9,000.00
10 1273 500 210	SOCIAL SECURITY - TITLE I PART A	\$ 75.19	\$ 1,605.04	2,134.65	\$ (1,529.85)	\$ 2,000.00
10 1273 500 220	RETIREMENT - TITLE I PART A	\$ 59.74	\$ 96.00	160.70	\$ (36.26)	\$ 100.00
10 1273 500 541	EQUIPMENT - TITLE I PART A	\$ -	\$ 1,137.00	0.00	\$ (1,137.00)	\$ 2,000.00
10 1293 010 372	TUITION - ORTONVILLE	\$ 131,134.74	\$ 135,545.64	103.36	\$ (4,410.90)	\$ 5,000.00
10 2122 000 111	CERTIFIED STAFF SALARY	\$ 6,200.00	\$ 6,200.03	100.00	\$ (0.03)	\$ 10.00
10 2213 000 319	OTHER PROF SERVICES - STAFF	\$ 1,000.00	\$ 1,311.39	131.14	\$ (311.39)	\$ 500.00
10 2311 000 319	OTHER PROF SERVICES	\$ 500.00	\$ 525.00	105.00	\$ (25.00)	\$ 100.00
10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR	\$ 74,825.00	\$ 75,825.00	101.34	\$ (1,000.00)	\$ 1,000.00
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE	\$ 300.00	\$ 492.50	164.17	\$ (192.50)	\$ 300.00
10 2529 000 220	RETIREMENT	\$ 5,839.50	\$ 8,308.32	142.28	\$ (2,468.82)	\$ 3,000.00
10 2529 301 411	NON-TECHNOLOGY SUPPLIES - ESSER -	\$ -	\$ 132.38	0.00	\$ (132.38)	\$ 300.00
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	\$ 11,000.00	\$ 14,091.68	128.11	\$ (3,091.68)	\$ 4,000.00
10 2549 043 321	PUBLIC UTILITY SERVICE -	\$ 3,000.00	\$ 3,609.87	120.33	\$ (609.87)	\$ 1,000.00
10 2552 000 413	MOTOR FUEL	\$ 3,000.00	\$ 3,358.22	111.94	\$ (358.22)	\$ 500.00
10 2562 007 461	FOOD PURCHASES - FFVP	\$ 3,500.00	\$ 5,420.32	154.87	\$ (1,920.32)	\$ 2,500.00
21 1111 000 411	NON-TECHNOLOGY SUPPLIES	\$ -	\$ 1,609.92	0.00	\$ (1,609.92)	\$ 2,000.00
21 1111 000 421	PRINTED TEXTBOOKS	\$ 20,000.00	\$ 26,687.84	133.44	\$ (6,687.84)	\$ 7,000.00
21 3500 000 520	BUILDINGS - LLLC BUILDING	\$ -	\$ 91,457.49	0.00	\$ (91,457.49)	\$ 98,000.00
21 5000 000 614	ISSUANCE COSTS	\$ 2,856.00	\$ 2,958.71	103.60	\$ (102.71)	\$ 300.00
22 1221 000 111	CERTIFIED STAFF SALARY	\$ 21,461.10	\$ 29,234.96	136.22	\$ (7,773.86)	\$ 8,000.00
22 1221 000 210	SOCIAL SECURITY	\$ 2,948.09	\$ 4,650.46	157.74	\$ (1,702.37)	\$ 2,000.00

Account Number	Account Description	Current Year's Budget	YTD Activity	% of Budget	Actual Difference	Supplemental Budget Recommendation
22 1221 000 220	RETIREMENT	\$ 2,222.23	\$ 3,907.19	175.82	\$ (1,684.96)	\$ 2,000.00
22 1221 000 319	PROFESSIONAL SERVICES	\$ 200.00	\$ 725.00	362.50	\$ (525.00)	\$ 1,000.00
22 1221 600 111	CERTIFIED STAFF SALARY - IDEA PART B	\$ 22,629.00	\$ 22,672.00	100.19	\$ (43.00)	\$ 100.00
22 2149 000 319	PROFESSIONAL SERVICES -	\$ 1,460.00	\$ 1,500.00	102.74	\$ (40.00)	\$ 100.00
22 2159 000 220	RETIREMENT	\$ 2,168.52	\$ 2,168.55	100.00	\$ (0.03)	\$ 10.00
51 2562 000 120	SUBSTITUTES	\$ 600.00	\$ 1,460.00	243.33	\$ (860.00)	\$ 1,000.00
51 2562 000 319	PROFESSIONAL SERVICES	\$ 2,200.00	\$ 2,596.92	118.04	\$ (396.92)	\$ 500.00
51 2562 000 411	NON-TECHNOLOGY SUPPLIES	\$ 2,000.00	\$ 2,069.98	103.50	\$ (69.98)	\$ 100.00
51 2562 000 461	FOOD PURCHASES - LUNCH	\$ 30,000.00	\$ 30,462.64	101.54	\$ (462.64)	\$ 500.00
51 2562 036 120	SUBSTITUTES - COVID-19	\$ -	\$ 957.50	0.00	\$ (957.50)	\$ 1,000.00
51 2562 036 210	SOCIAL SECURITY - COVID-19	\$ -	\$ 68.86	0.00	\$ (68.86)	\$ 100.00
51 2562 036 220	RETIREMENT - COVID-19	\$ -	\$ 57.45	0.00	\$ (57.45)	\$ 100.00
51 2562 036 230	HEALTH INSURANCE - COVID-19	\$ -	\$ 2.40	0.00	\$ (2.40)	\$ 10.00
51 2562 036 411	NON-TECHNOLOGY SUPPLIES - COVID-19	\$ -	\$ 1,196.26	0.00	\$ (1,196.26)	\$ 2,000.00
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	\$ 8,700.00	\$ 9,347.43	107.44	\$ (647.43)	\$ 1,000.00
51 2562 102 210	SOCIAL SECURITY - SFSP	\$ 666.00	\$ 682.72	102.51	\$ (16.72)	\$ 50.00
51 2562 102 461	FOOD PURCHASES - SFSP	\$ 2,000.00	\$ 7,260.31	363.02	\$ (5,260.31)	\$ 6,000.00
53 3500 000 111	CERTIFIED STAFF SALARY - LLLC	\$ 39,130.04	\$ 42,343.25	108.21	\$ (3,213.21)	\$ 4,000.00
53 3500 000 120	SUBSTITUTES - LLLC	\$ 5,000.00	\$ 9,020.00	180.40	\$ (4,020.00)	\$ 5,000.00
53 3500 000 230	HEALTH INSURANCE - LLLC	\$ 50.00	\$ 51.44	102.88	\$ (1.44)	\$ 10.00
53 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	\$ 2,500.00	\$ 3,476.20	139.05	\$ (976.20)	\$ 1,000.00
53 3500 024 411	NON-TECHNOLOGY SUPPLIES -	\$ -	\$ 1,584.09	0.00	\$ (1,584.09)	\$ 2,000.00
53 3500 035 461	FOOD PURCHASES - CACFP	\$ 10,800.00	\$ 16,050.33	148.61	\$ (5,250.33)	\$ 6,000.00
53 3500 036 411	NON-TECHNOLOGY SUPPLIES - COVID-19	\$ -	\$ 38.39	0.00	\$ (38.39)	\$ 50.00
53 3500 061 411	NON-TECHNOLOGY SUPPLIES - IF GRANT	\$ -	\$ 1,971.71	0.00	\$ (1,971.71)	\$ 2,500.00
53 3500 062 411	NON-TECHNOLOGY SUPPLIES - NEW	\$ -	\$ 3,531.83	0.00	\$ (3,531.83)	\$ 4,000.00
53 3500 301 119	OTHER COMPENSATION - CARES ACT	\$ -	\$ 1,483.10	0.00	\$ (1,483.10)	\$ 2,000.00
53 3500 301 120	SUBSTITUTES - CARES ACT	\$ -	\$ 55.00	0.00	\$ (55.00)	\$ 100.00
53 3500 301 210	SOCIAL SECURITY - CARES ACT	\$ -	\$ 113.84	0.00	\$ (113.84)	\$ 300.00
53 3500 301 220	RETIREMENT - CARES ACT	\$ -	\$ 50.07	0.00	\$ (50.07)	\$ 100.00
53 3500 301 411	NON-TECHNOLOGY SUPPLIES - CARES	\$ -	\$ 36.17	0.00	\$ (36.17)	\$ 100.00
53 3510 000 111	CERTIFIED STAFF SALARY - OST	\$ 9,783.00	\$ 10,289.91	105.18	\$ (506.91)	\$ 1,000.00
53 3510 000 120	SUBSTITUTES - OST	\$ 700.00	\$ 922.50	131.79	\$ (222.50)	\$ 500.00
53 3510 000 411	NON-TECHNOLOGY SUPPLIES - OST	\$ 600.00	\$ 1,180.08	196.68	\$ (580.08)	\$ 700.00
53 3510 024 411	NON-TECHNOLOGY SUPPLIES -	\$ -	\$ 1,788.17	0.00	\$ (1,788.17)	\$ 2,000.00
53 3510 061 411	NON-TECHNOLOGY SUPPLIES - IF GRANT	\$ -	\$ 1,779.89	0.00	\$ (1,779.89)	\$ 2,000.00



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BIG STONE CITY SCHOOL DISTRICT 25-1

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

7/26/2021 School Board Meeting

Subject: June 2021 Budget to Actual Report Overview (2021FY)

Ending June 30 2021 close estimates

An overview below of accounting line items to note. In order as it appears on the budget to actual report.

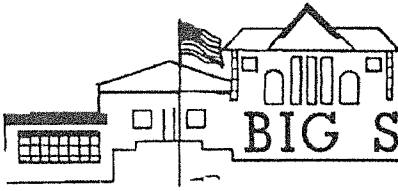
- Fund 10 – General
 - Total general fund expenditures of 94% were spent this 2021FY. Also based on anticipated fund transfers.
 - We have received the one-time money from the DOE for COVID student enrollment loss, \$39,492. These are funds we were not expecting to receive in the general fund when we adopted the budget.
 - Elementary program total actual expense is higher due to ESSER Cares Act funding.
 - Fresh Fruit Vegetable Program expense is over budget but rev = exp
 - All other account totals came in on or under budget.
 - Anticipated operating transfers into the general fund for ending June 30 2021 is \$37,500, (budget was \$136,618). The district received more in taxes and less in state aid due to our student enrollment drop. CRF Cares Act funding helped the bottom line with expenses incurred last year but paid through this year. One-time funding mentioned above, and Ortonville tuition billing revenue came in higher due to more students on the listing.
- Fund 21 – Capital Outlay – all items that we had on the list to be purchased have been purchased and our savings for future heating and cooling needs are also noted. The use of this fund for the new LLLC building per our auditors is set. There will be a due from and due to account created on the balance sheet to record this. This is anticipated right now to be roughly \$98,000.
- Fund 22 – Special Education – Due to the decrease in our SPED student population over the past few years, we do have a surplus in our budget for 2021FY. This is why there will need to be discussion on how we want to proceed for next fiscal year with our tax levy and federal grant dollar usage. I have been in contact with DOE and still receiving feedback as to how we can work with the federal grants for next fiscal year.
- Fund 51 – Food Service – after another month has passed and the district received the final June claim for SFSP, the estimated fund transfer from general fund to food service is estimated at \$4,500, (budget was \$12,714).
- Fund 53 – Preschool/Learning Center/OST
 - With the proposal to use OST surplus to offset Fund 53 and the LLLC surplus to pay back the capital outlay fund for the new LLLC building expenses that are recorded, the estimated overall reserve use is \$28,777.71 and the budget amount was \$36,970.

Thank you,

Christopher J Folk
CEO/Business Manager



BIG STONE CITY
LIONS



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 Hennings, Administrative Assistant

Monday, July 26, 2021

Subject: 2021FY Funds Transfer Amplification

Big Stone City School Board of Education-

Recommendation by the business manager to transfer up to but not exceed the following funds from the General Fund 10 to the following funds below:

Per the June 2021 Balance Sheet Report the following funds had a negative balance of:

(Cash + AR – AP + Fund Balance)

- Preschool/Little Lion’s Learning Center/OST Fund 53 = (\$28,777.71)

Journal Entries:

Date	Account	Debit	Credit
6/30/2020	10 101		\$28,777.71
6/30/2020	10 8110 000 690	\$28,777.71	
6/30/2020	53 101	\$28,777.71	
6/30/2020	53 5110		\$28,777.71

- Per SB131 the capital outlay fund flexibility can contribute up to 45% to the general fund. The total revenue generated from the capital outlay fund per the budget to actual report ending June 30 2021 is \$171,530.66. The recommendation by the business manager is to transfer \$36,500.

Journal Entries:

Date	Account	Debit	Credit
6/30/2020	10 101	\$37,500	
6/30/2020	10 5110		\$37,500
6/30/2020	21 8110 000 690	\$37,500	
6/30/2020	21 101		\$37,500

Thank you,

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	108,372.91	781,499.34
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	4,043.75
1140	UTILITY TAX	0.00	16,717.31
1190	PENALTIES AND INTEREST ON TAX	48.13	1,430.70
1313	TUITION OTHER LEAS OUT STATE	53,646.03	224,986.75
1510	INTEREST EARNED	1,477.19	5,828.49
1791	YEARBOOK SALES	0.00	55.00
1910	RENTALS	0.00	0.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,250.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,694.53
1990	OTHER	2,726.29	3,255.49
2110	COUNTY APPORTIONMENT	0.04	3,451.82
2200	REVENUE IN LIEU OF TAXES	0.00	91.27
3111	STATE AID	39,492.00	42,735.00
3112	STATE APPORTIONMENT	0.00	5,937.17
3114	BANK FRANCHISE TAX	0.00	11,372.17
3125	MENTOR GRANT PROGRAM	5,231.66	5,231.66
4129	CORONAVIRUS RELIEF FUND (CRF) (#21.019)	0.00	35,000.00
4151	OTHER STATE REV.	31,838.56	38,987.41
4153	TITLE IV REAP FLEX	2,048.00	2,048.00
4158	TITLE I PART A (84.010)	37,856.00	37,856.00
4159	TITLE II PART A REAP (84.367A)	13,545.00	13,545.00
4200	REVENUE IN LIEU OF TAXES	69.91	69.91
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>296,351.72</u>	<u>1,237,086.77</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	20,056.60	170,227.52
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	789.91
1190	PENALTIES AND INTEREST ON TAX	13.98	263.23
1990	OTHER	0.00	250.00
21	CAPITAL OUTLAY FUND	<u>20,070.58</u>	<u>171,530.66</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	21,390.27	176,388.10
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	712.43
1190	PENALTIES AND INTEREST ON TAX	14.91	250.82
1313	TUITION OTHER LEAS OUT STATE	1,906.79	5,676.42
1973	MEDICAID INDIRECT ADM SERVICES	0.00	96.00
4175	IDEA PART B 611 (CFDA 84.027)	(22,672.00)	22,672.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	450.00
22	SPECIAL EDUCATION FUND	<u>639.97</u>	<u>206,245.77</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	67.00	7,266.75
1620	SALES TO ADULTS	382.80	4,333.60
1670	LOCAL DONATIONS	0.00	45.80
1990	OTHER	2,193.76	4,700.82
3810	CASH REIMBURSEMENT	328.61	328.61

BSCS Revenue Summary

Regular; Processing Month 06/2021; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	16,193.34	81,383.32
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	19,165.51	98,058.90
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	0.00	7,107.50
1981	DAY CARE CENTER SERVICES	24,183.60	184,538.98
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	10,336.17	32,107.03
1990	OTHER	2,639.16	23,646.65
4151	OTHER STATE REV.	0.00	34,680.00
4810	FEDERAL REIMBURSEMENT	3,535.54	17,966.98
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	40,694.47	300,047.14
Grand Total:		376,922.25	2,012,969.24

Big Stone City School District 25-1

BSCS Expenditure Summary

07/26/2021 01:45 PM

Regular; Processing Month 06/2021; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 309,365.98	\$ 1,240,990.36
21	CAPITAL OUTLAY FUND	\$ 126,653.42	\$ 166,498.59
22	SPECIAL EDUCATION FUND	\$ 34,949.40	\$ 144,424.73
51	FOOD SERVICE FUND	\$ 19,291.46	\$ 102,416.86
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 36,989.14	\$ 292,257.93
Grand Total:		\$ 527,249.40	\$ 1,946,588.47

Per Bank Statement	Ending-	June 30, 2021	
MAIN Account			\$ 684,411.03
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 308,921.39
LLC Building Project			\$ 8,544.98
(11) ADV PYMT & (71) FLEX Account			\$ 7,387.90
(72) STUDENT COUNCIL Account			\$ 1,881.51

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 22 SPECIAL EDUCATION FUND

JUNE 2021 SOUTH DAKOTA DEPARTMENT OF EDUCATION 06/23/2021

(STATE AID) 22,672.00 OVERPAYMENT BY DOE OF IDEA 611 FUNDS

Vendor Name SOUTH DAKOTA DEPARTMENT OF EDUCATION

22,672.00

Fund Number 22

22,672.00

Checking Account ID 1

22,672.00

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1

Fund Number 10

GENERAL FUND

3887810 ARTHUR J GALLAGHER RISK MANAGEMENT SERVICES INC

07/08/2021

(CYBER INS POLICY)

1,959.00 PROP LIAB INS - CYBER POLICY

Vendor Name ARTHUR J GALLAGHER RISK MANAGEMENT SERVICES INC

1,959.00

2022FY PROP ASB PROTECTIVE TRUST LIAB

07/08/2021

(PROP/LIAB INS)

20,119.00 2022FY PROP LIAB INS

Vendor Name ASB PROTECTIVE TRUST

20,119.00

2022FY WORK ASB WORKERS' COMPENSATION FUND COMP

07/08/2021

(WORKERS COMP RENEWAL)

5,631.00 2022FY WORK COMP INS

Vendor Name ASB WORKERS' COMPENSATION FUND

5,631.00

2022FY ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA

07/08/2021

(MEMBERSHIP DUES)

786.28 ASBSD DUES

Vendor Name ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA

786.28

21-Jul-0001 BMO MASTERCARD

07/26/2021

(PCARD)

612.30 PCARDC Core Inc CORE READING BOOKS - ESS

(PCARD)

1,428.70 PCARDC Core Inc CORE READING BOOKS - ESS

21-Jun-PCARD BMO MASTERCARD

06/30/2021

(PCARD)

3,173.00 PCARDC IXL SUBSCR TITLE FUNDING - STUDEN

(PCARD)

25.73 PCARDC RUNNINGS CUSTODIAL SUPPLY

(PCARD)

270.21 PCARDC Waste Mgmt GARBAGE

(PCARD)

226.02 PCARDC AMAZON CUSTODIAL SUPPLY

(PCARD)

495.00 PCARDC IXL SUBSCR TITLE FUNDING - STAFF

(PCARD)

31.99 PCARDC Cintas CUSTODIAL SERV

(PCARD)

536.08 PCARDC Kibble LAWN MOWER

(PCARD)

80.30 PCARDC Tristatewat WATER SERV

(PCARD)

41.51 PCARDC HARTMANS FFVP

(PCARD)

99.90 PCARDC Sheraton Hotels MENTOR PROG

(PCARD)

99.90 PCARDC Sheraton Hotels MENTOR PROG

(PCARD)

10.64 PCARD6 RUNNINGS CUSTODIAL SUPPLY

(PCARD)

109.99 PCARD1 RUNNINGS CUSTODIAL SUPPLY

(PCARD)

23.27 PCARD1 Whetstone Home Center CUSTODIAL S

Invoice Number	Vendor Name	Invoice Date
Description (PCARD)		Amount Detail Description 46.00 PCARD1 MACDADDYS FUEL
Vendor Name	BMO MASTERCARD	
		7,310.54
JUNE 30 2021 EXP AP	CASH-WA DISTRIBUTING CO	07/08/2021
(FOOD SERVICE)		183.10 FFVP
(FOOD SERVICE)		861.04 CUSTODIAL SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING CO	
		1,044.14
UTILITIES1-0127 (UTILITIES - 1952 BUILDING) (UTILITIES - 1952 BUILDING)	CITY OF BIG STONE CITY	07/08/2021 34.16 ELECTRIC 39.86 WATER & SEWER CHARGES
UTILITIES2-0127 (UTILITIES-1900) (UTILITIES-1900)	CITY OF BIG STONE CITY	07/08/2021 342.10 ELECTRIC 82.59 WATER & SEWER CHARGES
UTILITIES3-0127 (UTILITIES - GYM) (UTILITIES - GYM)	CITY OF BIG STONE CITY	07/08/2021 165.87 ELECTRIC 52.87 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	
		717.45
2022FY CONS APP	CORDREY, TERRI	07/08/2021
(PROF SERVICES)		500.00 2022FY CONS APP FEE
Vendor Name	CORDREY, TERRI	
		500.00
JULY 2021 (BUS INSPECTION)	DEFEA TRANSPORTATION	07/23/2021 45.00 ANNUAL BUS INSPECTION
Vendor Name	DEFEA TRANSPORTATION	
		45.00
JUNE 30 2021 EXP AP	FOOD SERVICE FUND	07/08/2021
(SCHOOL FOOD SERVICE FUND)		163.80 OST SNACK - MAY 2021
JUNE 30 2021 EXP AP2	FOOD SERVICE FUND	07/08/2021
(SCHOOL FOOD SERVICE FUND)		247.52 OST SNACK - APR 2021
Vendor Name	FOOD SERVICE FUND	
		411.32
JUNE 30 2021 EXP AP	GRANT COUNTY REVIEW	07/08/2021
(ADVERTISING)		71.54 JUNE 21 2021 BOARD PROCEEDINGS

Invoice Number	Vendor Name	Invoice Date
(ADVERTISING)		144.82 2021-2022 PROPOSED BUDGET
(ADVERTISING)		63.00 MS MATH TEACHER HELP WANTED AD
Vendor Name	GRANT COUNTY REVIEW	<hr/> 279.36
JUNE 30 2021 EXP AP	MILBANK SCHOOL DISTRICT	07/08/2021
(TUITION BILLING)		83,449.38 2021FY MILBANK GENERAL TUITION
Vendor Name	MILBANK SCHOOL DISTRICT	<hr/> 83,449.38
JULY 2021-0001	NORTHWESTERN ENERGY	07/08/2021
(UTILITIES - NATGAS)		48.90 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 48.90
JUNE 30 2021 EXP AP	ORTONVILLE INDEPENDENT AND NORTHERN STAR	07/08/2021
(ADVERTISING)		63.00 MS MATH TEACHER HELP WANTED AD
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	<hr/> 63.00
97	RURAL SOLUTIONS INC	07/22/2021
(TECHNOLOGY SERVICES)		2,175.00 TECH SERVICES ENDING JUNE 30 2021
Vendor Name	RURAL SOLUTIONS INC	<hr/> 2,175.00
2022FY DUES (MEMBERSHIP & DUES)	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	07/08/2021 411.00 PRINCIPAL SASD DUES
2022FY DUES CEO (MEMBERSHIP & DUES)	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	07/08/2021 597.00 CEO/BUSINESS MANAGER SASD DUES
Vendor Name	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	<hr/> 1,008.00
JUNE 30 2021 EXP AP	SD DEPARTMENT OF HEALTH	07/08/2021
(HEALTH SERVICES)		176.70 SCHOOL NURSE SERVICES
(HEALTH SERVICES)		117.80 SCHOOL NURSE SERVICES
Vendor Name	SD DEPARTMENT OF HEALTH	<hr/> 294.50
2022FY TEACHER WEBSI	SD TEACHER PLACEMENT CENTER	07/08/2021

Invoice Number	Vendor Name	Invoice Date
(MEMBERSHIP DUES & FEES)		435.00 2022FY TEACHER PLACEMENT WEBSITE FEE
Vendor Name	SD TEACHER PLACEMENT CENTER	
		<hr/> 435.00

2022FY	SOFTWARE UNLIMITED INC	07/08/2021
(ACCOUNTING SOFTWARE)		3,700.00 2022FY ACCOUNTING SOFTWARE
Vendor Name	SOFTWARE UNLIMITED INC	
		<hr/> 3,700.00

JULY 2021 CONF	SOUTH DAKOTA SCHOOL SUPERINTENDENTS ASSOCIATION	07/08/2021
(REGISTRATION FEE)		185.00 JULY 2021 SUPT CONF FEE
Vendor Name	SOUTH DAKOTA SCHOOL SUPERINTENDENTS ASSOCIATION	
		<hr/> 185.00

JUNE 30 2021	TRI STATE WATER INC	07/08/2021
EXP AP		
(WATER SERVICE)		94.50 WATER SERVICE
Vendor Name	TRI STATE WATER INC	
		<hr/> 94.50

JULY 2021	US FOODS	07/22/2021
(FOOD PURCHASES)		182.28 FFVP
Vendor Name	US FOODS	
		<hr/> 182.28

JUNE 30 2021	WATERTOWN PUBLIC OPINION PAYMENT PROCESSING CENTER	07/08/2021
EXP AP		
(ADVERTISING)		389.80 MS MATH TEACHER HELP WANTED AD
Vendor Name	WATERTOWN PUBLIC OPINION PAYMENT PROCESSING CENTER	
		<hr/> 389.80

Fund Number	10	<hr/>	130,828.45
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Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
2021FY LLLC	BIG STONE LUMBER INC.			07/15/2021
BUILDING				
(NEW LLLC BUILDING)				13,413.26 LLLC BUILDING MATERIALS
Vendor Name	BIG STONE LUMBER INC.			
				<hr/> 13,413.26

21-Jun-PCARD	BMO MASTERCARD	06/30/2021
(PCARD)		279.99 PCARDC RUNNINGS CAP OUTLAY LIBRARY AC UN
(PCARD)		230.58 PCARDC Century Business USAGE COPY MACHI
(PCARD)		152.28 PCARDC Century Business BASE COPY MACHIN

Invoice Number	Vendor Name	Invoice Date
(PCARD)		79.60 PCARDC AMAZON CAP OUTLAY TECH
(PCARD)		169.99 PCARDC AMAZON CAP OUTLAY DESK
(PCARD)		172.50 PCARDC Deweys Lawn Care CAP OUTLAY ROCK
(PCARD)		378.52 PCARDC AMAZON CAP OUTLAY TECH
Vendor Name	BMO MASTERCARD	<hr/> 1,463.46
85094	BRIANS GLASS & DOOR INC	07/22/2021
(LLLC BUILDING)		2,976.20 LLLC BUILDING DOORS
85095	BRIANS GLASS & DOOR INC	07/22/2021
(LLLC BUILDING)		7,411.32 LLLC BUILDING DOORS
Vendor Name	BRIANS GLASS & DOOR INC	<hr/> 10,387.52
JUNE 30 2021	CENTURY BUSINESS PRODUCTS INC	07/08/2021
EXP AP		
(SCHOOL SUPPIES)		88.65 MONTHLY USAGE FEE
(SCHOOL SUPPIES)		152.28 MONTHLY LEASE FEE
Vendor Name	CENTURY BUSINESS PRODUCTS INC	<hr/> 240.93
15944	CONROY ELECTRIC INC	07/22/2021
(LLLC BUILDING)		17,550.00 LLLC BUILDING ELECTRICAL PER QUOTE
Vendor Name	CONROY ELECTRIC INC	<hr/> 17,550.00
JUNE 30 2021	HILLYARD/SIOUX FALLS	07/08/2021
EXP AP		
(CUSTODIAL SUPPLIES)		1,597.31 CUSTODIAL SUPPLIES - BIG ORDER
Vendor Name	HILLYARD/SIOUX FALLS	<hr/> 1,597.31
JUNE 30 2021	HOUGHTON MIFFLIN HARCOURT PUBLISHING	07/08/2021
EXP AP	COMPANY	
(TEXTBOOKS)		24,483.77 READING CURRICULUM
Vendor Name	HOUGHTON MIFFLIN HARCOURT PUBLISHING COMPANY	<hr/> 24,483.77
2021FY LLLC	RONGLIEN EXCAVATING INC	07/15/2021
BUILDING		
(NEW LLLC BUILDING)		7,067.50 NEW BUILDING GROUND WORK
(NEW LLLC BUILDING)		11,400.00 NEW BUILDING GROUND WORK PREP SITE
(NEW LLLC BUILDING)		1,557.18 NEW BUILDING MOVE HYDRANT GRANITE FINES
Vendor Name	RONGLIEN EXCAVATING INC	<hr/> 20,024.68

Invoice Number	Vendor Name	Invoice Date	Amount	Description
91	RURAL SOLUTIONS INC (TECHNOLOGY SERVICES)	07/22/2021	159.99	SEAGATE BACKUP 4TB PORTABLE HDD
Vendor Name RURAL SOLUTIONS INC			<hr/>	
			159.99	
B13627993	SHI INTERNATIONAL (TECHNOLOGY)	07/08/2021	868.00	LOGITECH KEYBOARDS
Vendor Name SHI INTERNATIONAL			<hr/>	
			868.00	
STMT 7/13/2021	TRAPP PLUMBING COMPANY INC (LLC BUILDING)	07/22/2021	11,292.07	LLC BUILDING PLUMBING
Vendor Name TRAPP PLUMBING COMPANY INC			<hr/>	
			11,292.07	
2021FY LLLC	ULTIMATE DRYWALL INC. BUILDING (NEW LLLC BUILDING) (NEW LLLC BUILDING) (NEW LLLC BUILDING)	07/15/2021	1,400.00 400.00 16,989.96	NEW BUILDING ADD RC1 CHANNEL NEW BUILDING ADD DRYWALL DELIVERY FEE NEW BUILDING DRYWALL
Vendor Name ULTIMATE DRYWALL INC.			<hr/>	
			18,789.96	
Fund Number 21			<hr/>	
			120,270.95	
Checking Account ID 1	Fund Number 22			SPECIAL EDUCATION FUND
21-Jun-PCARD	BMO MASTERCARD	06/30/2021	6.99 61.91 81.65	PCARDC AMAZON SPED SUPPLY PCARDC AMAZON SPED SUPPLY PCARDC AMAZON SPEECH SUPPLY
(PCARD)				
(PCARD)				
(PCARD)				
Vendor Name BMO MASTERCARD			<hr/>	
			150.55	
JUNE 30 2021	MILBANK SCHOOL DISTRICT EXP AP (TUITION BILLING)	07/08/2021	16,695.00	2021FY MILBANK SPED TUITION
Vendor Name MILBANK SCHOOL DISTRICT			<hr/>	
			16,695.00	
2022FY TUITION	ORTONVILLE PUBLIC SCHOOLS SPED (TUITION, TRANSPORTATION, GENERAL)	07/15/2021	304.58	REFUND OF STUDENTS SPEECH EXP
Vendor Name ORTONVILLE PUBLIC SCHOOLS			<hr/>	
			304.58	
Fund Number 22			<hr/>	
			17,150.13	

Invoice Number	Vendor Name	Invoice Date
Checking Account ID 1	Fund Number 51	FOOD SERVICE FUND
JUNE 30 2021	ADVANCE PAYMENT FUND	07/08/2021
EXP AP		
(SCHOOL CHECKING FUND)		168.05 CK# 4572 2021FY LUNCH BALE REFUND S ZAHN
Vendor Name	ADVANCE PAYMENT FUND	<hr/> 168.05
JUNE 30 2021	ANDERSON, SHELLY	07/08/2021
EXP AP		
(REIMBURSEMENT)		38.34 SCHOOL FOOD
Vendor Name	ANDERSON, SHELLY	<hr/> 38.34
21-Jun-PCARD	BMO MASTERCARD	06/30/2021
(PCARD)		53.25 PCARD6 Berens SCHOOL FOOD
(PCARD)		7.66 PCARD6 Berens SCHOOL FOOD
(PCARD)		74.83 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)		23.28 PCARD6 WALMART SCHOOL FOOD
(PCARD)		156.18 PCARD6 Samsclub SCHOOL FOOD
(PCARD)		50.54 PCARD6 Samsclub KITCHEN COVID SUPPLY
(PCARD)		12.12 PCARD6 Berens SCHOOL FOOD
(PCARD)		46.17 PCARD6 HARTMANS KITCHEN SUPPLIES
(PCARD)		161.42 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)		49.98 PCARD6 WALMART SCHOOL FOOD
(PCARD)		2.96 PCARD6 CWD KITCHEN COVID SUPPLY
(PCARD)		64.23 PCARD6 WALMART SCHOOL FOOD
(PCARD)		14.58 PCARD6 WALMART KITCHEN COVID SUPPLY
Vendor Name	BMO MASTERCARD	<hr/> 717.20
JUNE 30 2021	CASH-WA DISTRIBUTING CO	07/08/2021
EXP AP		
(FOOD SERVICE)		85.06 KITCHEN COVID SUPPLIES
(FOOD SERVICE)		2,645.91 SFSP FOOD
(FOOD SERVICE)		161.01 KITCHEN SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING CO	<hr/> 2,891.98
JUNE 30 2021	HARTMAN'S SUPERVALU FOODS	07/08/2021
EXP AP		
(FOOD PURCHASES/SUPPLIES)		71.44 SCHOOL FOOD
Vendor Name	HARTMAN'S SUPERVALU FOODS	<hr/> 71.44
JULY 2021	US FOODS	07/22/2021

Invoice Number	Vendor Name	Invoice Date
(FOOD PURCHASES)		1,194.13 SCHOOL FOOD
(FOOD PURCHASES)		21.62 KITCHEN SUPPLIES
(FOOD PURCHASES)		115.90 KITCHEN SUPPLIES COVID
Vendor Name	US FOODS	1,331.65
<hr/>		
JUNE 30 2021	WATERTOWN PUBLIC OPINION PAYMENT	07/08/2021
EXP AP	PROCESSING CENTER	
(ADVERTISING)		427.20 PROCUREMENT AD
Vendor Name	WATERTOWN PUBLIC OPINION PAYMENT PROCESSING CENTER	427.20
<hr/>		
Fund Number	51	5,645.86
Checking Account ID	1	Fund Number 53 PRESCHOOL/OST/LITTLE LIONS FUND
2022FY JULY	ADVANCE PAYMENT FUND	07/08/2021
(SCHOOL CHECKING FUND)		104.00 OST MOVIE DAY
(SCHOOL CHECKING FUND)		700.00 LLLC/OST POOL DAY PASSES
JUNE 30 2021	ADVANCE PAYMENT FUND	07/08/2021
EXP AP		
(SCHOOL CHECKING FUND)		84.38 CK# 4575 CITY OF BSC LLLC UTILITIES
(SCHOOL CHECKING FUND)		100.00 CK# 4577 AAIYAH TRAPP LLLC SUMMER HELP
(SCHOOL CHECKING FUND)		200.00 CK# 4578 HATTIE RADEMACHER LLLC SUM HELP
(SCHOOL CHECKING FUND)		228.00 CK# 4573 ORTONVILLE POOL LLLC/OST POOL
(SCHOOL CHECKING FUND)		137.50 CK# 4571 OST HELP REESE CRONEN
Vendor Name	ADVANCE PAYMENT FUND	1,553.88
<hr/>		
21-Jun-PCARD	BMO MASTERCARD	06/30/2021
(PCARD)		25.00 PCARD6 Hy-Vee LLLC CACFP
(PCARD)		89.82 PCARD5 WALMART OST SNACK
(PCARD)		16.70 PCARD6 WALMART LLLC CACFP
(PCARD)		43.09 PCARD6 Berens LLLC CACFP
(PCARD)		14.75 PCARD6 Menards LLLC CACFP
(PCARD)		9.12 PCARD6 Berens LLLC CACFP
(PCARD)		21.56 PCARD6 Menards LLLC SUPPLY
(PCARD)		831.98 PCARDC Lowes LLLC NEW BUILDING TOILETS
(PCARD)		15.94 PCARD6 Berens LLLC CACFP
(PCARD)		25.75 PCARDC Midco LLLC TELEPHONE
(PCARD)		371.86 PCARDC HARTMANS LLLC CACFP
(PCARD)		44.82 PCARDC HARTMANS LLLC CACFP
(PCARD)		51.10 PCARD4 AMAZON LLLC SUN SAFE GRANT
(PCARD)		112.78 PCARD4 AMAZON LLLC SUN SAFE GRANT
(PCARD)		6.36 PCARD4 AMAZON LLLC SUN SAFE GRANT
(PCARD)		45.28 PCARD4 AMAZON LLLC CACFP

Invoice Number	Vendor Name	Invoice Date
(PCARD)		178.44 PCARD4 AMAZON LLLC BUILDING
(PCARD)		170.16 PCARD5 AMAZON OST ART EVENT
(PCARD)		10.64 PCARD4 AMAZON LLLC SUN SAFE GRANT
(PCARD)		23.23 PCARD4 AMAZON LLLC SUN SAFE GRANT
(PCARD)		138.44 PCARD4 AMAZON LLLC SUN SAFE GRANT
(PCARD)		138.44 PCARD4 AMAZON LLLC SUN SAFE GRANT
(PCARD)		15.96 PCARD4 AMAZON LLLC SUN SAFE GRANT
(PCARD)		15.96 PCARD4 AMAZON LLLC BUILDING
(PCARD)		5.43 PCARD3 AMAZON OST SUPPLY
(PCARD)		64.03 PCARD3 Caseys LLLC BUILDING
(PCARD)		22.35 PCARD3 AMAZON LLLC SUPPLY
(PCARD)		232.98 PCARD4 Otc Brands OST SUPPLY
(PCARD)		15.96 PCARD4 AMAZON LLLC SUPPLY
(PCARD)		14.40 PCARD4 AMAZON LLLC SUPPLY
(PCARD)		53.21 PCARD3 AMAZON OST SUPPLY
(PCARD)		26.70 PCARD3 Caseys LLLC BUILDING STAFF PAINTI
(PCARD)		149.97 PCARD3 Menards LLLC BUILDING
(PCARD)		152.28 PCARD3 Menards LLLC BUILDING
(PCARD)		250.00 PCARD3 Menards LLLC BUILDING
(PCARD)		(5.71) PCARD3 Menards LLLC BUILDING
(PCARD)		20.55 PCARD3 Caseys LLLC STAFF PAINTING BUILDI
(PCARD)		13.82 PCARD3 AMAZON OST SUPPLY
(PCARD)		9.22 PCARD3 AMAZON OST SUPPLY
(PCARD)		33.96 PCARD3 AMAZON OST SUPPLY
(PCARD)		61.69 PCARD3 Cenex LLLC BUILDING
(PCARD)		33.13 PCARD3 Dollar General LLLC SUPPLY
(PCARD)		5.30 PCARD3 Dollar General LLLC MOVING
(PCARD)		6.75 PCARD3 Dollar General LLLC SUPPLY
(PCARD)		6.88 PCARD3 Dollar General LLLC CACFP
(PCARD)		26.24 PCARD3 Dollar General LLLC SUPPLY
(PCARD)		6.99 PCARD3 HARTMANS LLLC CACFP
(PCARD)		127.95 PCARD3 AMAZON LLLC BUILDING TODDLER TOIL
(PCARD)		64.91 PCARD3 Dollar General LLLC CACFP
(PCARD)		142.65 PCARD3 Menards LLLC BUILDING CURTAINS
(PCARD)		180.99 PCARD3 Menards LLLC BUILDING CURTAINS
(PCARD)		180.99 PCARD3 Menards LLLC BUILDING CURTAINS
(PCARD)		180.99 PCARD3 Menards LLLC BUILDING CURTAINS
(PCARD)		231.36 PCARD3 Menards LLLC BUILDING CURTAINS
Vendor Name	BMO MASTERCARD	
		4,733.15
JUNE 30 2021	CASH-WA DISTRIBUTING CO	07/08/2021
EXP AP		
(FOOD SERVICE)		248.67 LLLC CACFP

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Vendor Name	CASH-WA DISTRIBUTING CO	<u>248.67</u>
UTILITIES -0024	CITY OF BIG STONE CITY	07/08/2021
(UTILITIES)		106.94 ELECTRICAL
(UTILITIES)		41.45 WATER SEWER
Vendor Name	CITY OF BIG STONE CITY	<u>148.39</u>
JUNE 30 2021	FEMLING, BRADEN	07/08/2021
EXP AP		
(LLLC SUB)		90.00 SUB IN OST
(LLLC SUB)		35.00 SUB IN LLLC
(LLLC SUB)		30.00 FENCE REMOVAL
Vendor Name	FEMLING, BRADEN	<u>155.00</u>
JUNE 30 2021	FEMLING, SAMMY	07/08/2021
EXP AP		
(SUBSTITUTE/HELP)		30.00 FENCE REMOVAL
Vendor Name	FEMLING, SAMMY	<u>30.00</u>
JUNE 30 2021	GUSTAFSON, KELLY	07/08/2021
EXP AP		
(LLLC SUB)		95.00 SUB IN LLLC
Vendor Name	GUSTAFSON, KELLY	<u>95.00</u>
JUNE 30 2021	HARTMAN'S SUPERVALU FOODS	07/08/2021
EXP AP		
(FOOD PURCHASES/SUPPLIES)		31.34 LLLC CACFP
JUNE 30 2021	HARTMAN'S SUPERVALU FOODS	07/14/2021
EXP AP2		
(FOOD PURCHASES/SUPPLIES)		398.30 LLLC CACFP
Vendor Name	HARTMAN'S SUPERVALU FOODS	<u>429.64</u>
2022FY JULY	LESTER, ANNE	07/14/2021
(REIMBURSEMENT)		242.44 LLLC CACFP
(REIMBURSEMENT)		119.46 LLLC SUPPLY
Vendor Name	LESTER, ANNE	<u>361.90</u>
2022FY JULY	RABE, CHLOE	07/14/2021
(LLLC HELP)		77.00 LLLC SUMMER HELP

Invoice Number	Vendor Name	Invoice Date
JUNE 30 2021	RABE, CHLOE	07/08/2021
EXP AP		
(LLLC HELP)		220.00 SUB IN LLLC
Vendor Name	RABE, CHLOE	<hr/> 297.00
JULY 2021	US FOODS	07/22/2021
(FOOD PURCHASES)		512.67 LLLC CACFP
Vendor Name	US FOODS	<hr/> 512.67
Fund Number	53	<hr/> 8,565.30
Checking Account ID	1	<hr/> 282,460.69

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
												1,148.25
	GROSS:	1,289.72	1,289.72	0.00	1,289.72	1,289.72	1,972.11	1,972.11	1,972.11	1,853.78		
1,972.11	EMPLOYEE:	(27.31)	(15.50)	0.00	(79.96)	(18.70)	(118.33)				(564.06)	0.00
	EMPLOYER:				79.96	18.70	118.33	0.00	0.00	0.00	237.50	0.00
ANDEARL	ANDERSON, ARLO											
												707.61
	GROSS:	766.23	0.00	0.00	766.23	766.23	855.25	855.25	855.25	803.93		
855.25	EMPLOYEE:	0.00	0.00	0.00	(47.51)	(11.11)	(51.32)				(37.70)	0.00
	EMPLOYER:				47.51	11.11	51.32	0.00	0.00	0.00	0.00	0.00
ANDEELL	ANDERSON, ELLY											
												995.58
	GROSS:	1,135.00	1,135.00	0.00	1,135.00	1,135.00	0.00	1,135.00	1,135.00	1,135.00		
1,135.00	EMPLOYEE:	(6.92)	(43.67)	0.00	(70.37)	(16.46)	0.00				0.00	0.00
	EMPLOYER:				70.37	16.46	0.00	0.00	0.00	0.00	0.00	0.00
ANDESHE	ANDERSON, SHELLY											
												2,049.06
	GROSS:	3,035.44	0.00	0.00	3,035.44	3,035.44	3,704.08	3,704.08	3,704.08	3,481.84		
3,704.08	EMPLOYEE:	(280.81)	0.00	0.00	(188.20)	(44.01)	(222.24)				(919.76)	0.00
	EMPLOYER:				188.20	44.01	222.24	0.00	0.00	0.00	475.00	0.00
BERDRAC	BERDAN, RACHEL											
												2,315.49
	GROSS:	2,850.35	2,850.35	0.00	2,850.35	2,850.35	3,032.29	3,032.29	3,032.29	2,850.35		
3,032.29	EMPLOYEE:	(186.88)	(98.99)	0.00	(176.72)	(41.33)	(181.94)				(30.94)	0.00
	EMPLOYER:				176.72	41.33	181.94	0.00	0.00	0.00	0.00	0.00
BOLSPAT	BOLSTA, PATRICIA											
												138.52
	GROSS:	150.00	0.00	0.00	150.00	150.00	0.00	150.00	150.00	150.00		
150.00	EMPLOYEE:	0.00	0.00	0.00	(9.30)	(2.18)	0.00				0.00	0.00
	EMPLOYER:				9.30	2.18	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
												2,158.67
	GROSS:	2,800.00	2,800.00	0.00	2,800.00	2,800.00	0.00	2,800.00	2,800.00	2,800.00		
2,800.00	EMPLOYEE:	(230.83)	(196.30)	0.00	(173.60)	(40.60)	0.00				0.00	0.00
	EMPLOYER:				173.60	40.60	0.00	0.00	0.00	0.00	801.56	0.00
BURDKAI	BURDORF, KAITLYN											
												1,914.91
	GROSS:	2,206.37	0.00	0.00	2,206.37	2,206.37	2,347.20	2,347.20	2,347.20	2,206.37		
2,347.20	EMPLOYEE:	(122.68)	0.00	0.00	(136.79)	(31.99)	(140.83)				0.00	0.00
	EMPLOYER:				136.79	31.99	140.83	0.00	0.00	0.00	0.00	0.00
CHRISUE	CHRISTENSEN, SUE											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
COOPKER	COOPER, KERSTIN											
												652.20
	GROSS:	752.00	0.00	0.00	752.00	752.00	800.00	800.00	800.00	752.00		
800.00	EMPLOYEE:	(42.28)	0.00	0.00	(46.62)	(10.90)	(48.00)				0.00	0.00
	EMPLOYER:				46.62	10.90	48.00	0.00	0.00	0.00	0.00	0.00
COOPNIC	COOPER, NICOLE M											
												2,468.59
	GROSS:	2,913.10	0.00	0.00	2,913.10	2,913.10	3,285.19	3,285.19	3,285.19	3,088.08		
3,285.19	EMPLOYEE:	(153.81)	0.00	0.00	(180.61)	(42.24)	(197.11)				(242.83)	0.00
	EMPLOYER:				180.61	42.24	197.11	0.00	0.00	0.00	0.00	0.00
CRONJEN	CRONEN, JENNIFER											
												2,156.10
	GROSS:	2,690.10	2,690.10	0.00	2,690.10	2,690.10	3,252.08	3,252.08	3,252.08	3,056.96		
3,252.08	EMPLOYEE:	(167.65)	(90.42)	0.00	(166.79)	(39.01)	(195.12)				(436.99)	0.00
	EMPLOYER:				166.79	39.01	195.12	0.00	0.00	0.00	0.00	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>
FOLKCHR	FOLK, CHRISTOPHER J											
												5,346.37
	GROSS:	6,455.26	0.00	0.00	6,685.26	6,685.26	7,328.72	7,098.72	7,098.72	6,659.00		
7,328.72	EMPLOYEE:	(447.46)	0.00	0.00	(414.49)	(96.94)	(689.72)				(333.74)	0.00
	EMPLOYER:				414.49	96.94	739.72	0.00	0.00	0.00	3.85	0.00
FREVSAR	FREVERT, SARAH											
												1,817.01
	GROSS:	2,158.24	2,158.24	0.00	2,158.24	2,158.24	2,296.00	2,296.00	2,296.00	2,158.24		
2,296.00	EMPLOYEE:	(114.16)	(61.97)	0.00	(133.81)	(31.29)	(137.76)				0.00	0.00
	EMPLOYER:				133.81	31.29	137.76	0.00	0.00	0.00	0.00	0.00
GUSTMAD	GUSTAFSON, MADELEINE											
												1,332.84
	GROSS:	1,573.00	1,573.00	0.00	1,573.00	1,573.00	0.00	1,573.00	1,573.00	1,573.00		
1,573.00	EMPLOYEE:	(52.72)	(67.10)	0.00	(97.53)	(22.81)	0.00				0.00	0.00
	EMPLOYER:				97.53	22.81	0.00	0.00	0.00	0.00	0.00	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,799.71
	GROSS:	4,637.36	0.00	0.00	4,637.36	4,637.36	5,326.83	5,326.83	5,326.83	5,007.22		
5,326.83	EMPLOYEE:	(435.84)	0.00	0.00	(287.52)	(67.24)	(319.61)				(416.91)	0.00
	EMPLOYER:				287.52	67.24	319.61	0.00	0.00	0.00	475.00	0.00
HALVKAR	HALVORSON, KAREN											
												1,751.03
	GROSS:	2,002.43	0.00	0.00	2,002.43	2,002.43	2,130.24	2,130.24	2,130.24	2,002.43		
2,130.24	EMPLOYEE:	(98.21)	0.00	0.00	(124.15)	(29.04)	(127.81)				0.00	0.00
	EMPLOYER:				124.15	29.04	127.81	0.00	0.00	0.00	0.00	0.00
HENNSTA	HENNINGS, STACY											
												826.37
	GROSS:	963.51	0.00	0.00	963.51	963.51	1,098.79	1,098.79	1,098.79	1,032.86		
1,098.79	EMPLOYEE:	(63.43)	0.00	0.00	(59.74)	(13.97)	(65.93)				(69.35)	0.00
	EMPLOYER:				59.74	13.97	65.93	0.00	0.00	0.00	0.00	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											
												2,925.98
	GROSS:	3,563.27	3,563.27	0.00	3,792.43	3,792.43	4,064.18	3,843.41	4,072.57	3,599.56		
4,072.57	EMPLOYEE:	(229.43)	(117.74)	0.00	(235.13)	(54.99)	(243.85)				(265.45)	0.00
	EMPLOYER:				235.13	54.99	243.85	0.00	0.00	0.00	4.50	0.00
JULIERI	JULIUS, ERIN											
												2,249.26
	GROSS:	2,736.80	0.00	0.00	2,836.80	2,836.80	3,475.62	3,375.62	3,375.62	3,167.08		
3,475.62	EMPLOYEE:	(229.33)	0.00	0.00	(175.88)	(41.13)	(208.54)				(571.48)	0.00
	EMPLOYER:				175.88	41.13	208.54	0.00	0.00	0.00	478.65	0.00
LESTANN	LESTER, ANNE M											
												6,167.44
	GROSS:	7,519.95	0.00	0.00	7,519.95	7,519.95	7,999.95	7,999.95	7,999.95	7,519.95		
7,999.95	EMPLOYEE:	(747.23)	0.00	0.00	(466.24)	(109.04)	(480.00)				(30.00)	0.00
	EMPLOYER:				466.24	109.04	480.00	0.00	0.00	0.00	0.00	0.00
LESTDAN	LESTER, DAN											
												1,904.34
	GROSS:	2,246.75	0.00	0.00	2,246.75	2,246.75	2,834.63	2,834.63	2,834.63	2,664.55		
2,834.63	EMPLOYEE:	(170.53)	0.00	0.00	(139.30)	(32.58)	(170.08)				(417.80)	0.00
	EMPLOYER:				139.30	32.58	170.08	0.00	0.00	0.00	475.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,715.65
	GROSS:	3,450.50	0.00	0.00	3,450.50	3,450.50	3,711.68	3,711.68	3,711.68	3,488.98		
3,711.68	EMPLOYEE:	(458.89)	0.00	0.00	(213.93)	(50.03)	(222.70)				(50.48)	0.00
	EMPLOYER:				213.93	50.03	222.70	0.00	0.00	0.00	0.00	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>
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
WOLLKEL	WOLLSCHLAGER, KELLY											
												355.24
	GROSS:	391.42	0.00	0.00	391.42	391.42	416.40	416.40	416.40	391.42		
416.40	EMPLOYEE:	(6.23)	0.00	0.00	(24.27)	(5.66)	(24.98)				0.00	0.00
	EMPLOYER:				24.27	5.68	24.98	0.00	0.00	0.00	0.00	0.00
Subtotal:				Female: 35		Male: 3		Total: 38		Net:		67,112.25
	GROSS:	80,923.04	27,546.95	0.00	81,582.20	81,582.20	82,188.31	89,964.42	90,193.58	85,033.13		
90,623.58	EMPLOYEE:	(5,631.27)	(970.43)	0.00	(5,058.12)	(1,182.94)	(5,181.29)				(5,467.26)	0.00
	EMPLOYER:				5,058.12	1,182.94	5,231.29	0.00	0.00	0.00	3,905.11	0.00

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 00	GENERAL LONG-TERM LIABILITIES			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	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>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10 GENERAL FUND				
<u>Current Assets</u>				
10 101	CASH IN BANK	101,291.12	125,721.74	227,012.86
10 110	TAXES RECEIVABLE - CURRENT	223,259.90	(104,449.97)	118,809.93
10 112	TAXES RECEIVABLE - DELINQUENT	2,107.60	0.00	2,107.60
10 120	ACCOUNTS RECEIVABLE	0.00	50,828.29	50,828.29
10 140	DUE FROM _____ GOVERNMENT	16,017.98	0.00	16,017.98
10 180	INVESTMENTS	307,449.00	1,472.39	308,921.39
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	654,118.60	73,572.45	727,691.05
Total Assets and Deferred Outflows of Resources:		654,118.60	73,572.45	727,691.05
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	93,652.82	93,652.82
10 404	CONTRACTS PAYABLE	429.36	83,551.00	83,980.36
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	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	13,832.86	12,752.10
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	225,367.50	(104,449.97)	120,917.53
	Current Liabilities Subtotal:	224,794.67	86,586.71	311,381.38
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	425,330.93	(13,014.26)	412,316.67
	Fund Balance Subtotal:	429,323.93	(13,014.26)	416,309.67
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		654,118.60	73,572.45	727,691.05

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11	IMPREST FUND - ADV PYMT ACCT			
<u>Current Assets</u>				
11 101	CASH	2,351.00	(396.05)	1,954.95
	Current Assets Subtotal:	<u>2,351.00</u>	<u>(396.05)</u>	<u>1,954.95</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,351.00</u>	<u>(396.05)</u>	<u>1,954.95</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,351.00	(396.05)	1,954.95
	Fund Balance Subtotal:	<u>2,351.00</u>	<u>(396.05)</u>	<u>1,954.95</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,351.00</u>	<u>(396.05)</u>	<u>1,954.95</u>

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	255,036.63	13,688.11	268,724.74
21 110	TAXES RECEIVABLE - CURRENT	90,800.62	(20,011.21)	70,789.41
21 112	TAXES RECEIVABLE - DELINQUENT	1,032.30	0.00	1,032.30
	Current Assets Subtotal:	<u>346,869.55</u>	<u>(6,323.10)</u>	<u>340,546.45</u>
Total Assets and Deferred Outflows of Resources:		<u>346,869.55</u>	<u>(6,323.10)</u>	<u>340,546.45</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	120,270.95	120,270.95
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	5,024.91	(5,024.91)	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	101,487.10	(14,986.30)	86,500.80
	Current Liabilities Subtotal:	<u>106,512.01</u>	<u>100,259.74</u>	<u>206,771.75</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	240,357.54	(106,582.84)	133,774.70
	Fund Balance Subtotal:	<u>240,357.54</u>	<u>(106,582.84)</u>	<u>133,774.70</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>346,869.55</u>	<u>(6,323.10)</u>	<u>340,546.45</u>

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 22 SPECIAL EDUCATION FUND				
<u>Current Assets</u>				
22 101	CASH IN BANK	175,848.61	(8,762.68)	167,085.93
22 110	TAXES RECEIVABLE - CURRENT	96,834.79	(21,341.87)	75,492.92
22 112	TAXES RECEIVABLE - DELINQUENT	1,337.00	0.00	1,337.00
	Current Assets Subtotal:	<u>274,020.40</u>	<u>(30,104.55)</u>	<u>243,915.85</u>
Total Assets and Deferred Outflows of Resources:		<u>274,020.40</u>	<u>(30,104.55)</u>	<u>243,915.85</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	17,150.13	17,150.13
22 404	CONTRACTS PAYABLE	0.00	7,423.30	7,423.30
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
22 453 015	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)	973.32	970.29
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	5,368.45	(5,368.45)	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	105,712.26	(15,973.42)	89,738.84
	Current Liabilities Subtotal:	<u>111,081.53</u>	<u>4,204.88</u>	<u>115,286.41</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	162,938.87	(34,309.43)	128,629.44
	Fund Balance Subtotal:	<u>162,938.87</u>	<u>(34,309.43)</u>	<u>128,629.44</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>274,020.40</u>	<u>(30,104.55)</u>	<u>243,915.85</u>

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH IN BANK	(9,918.84)	(290.68)	(10,209.52)
51 120	ACCOUNTS RECEIVABLE	0.00	11,771.41	11,771.41
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	8,206.56	0.00	8,206.56
	Current Assets Subtotal:	<u>2,398.06</u>	<u>11,480.73</u>	<u>13,878.79</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	84,277.61	0.00	84,277.61
51 208	ACCUM DEPRECIATION-LOCAL	(55,069.23)	0.00	(55,069.23)
	Long-term Assets Subtotal:	<u>29,208.38</u>	<u>0.00</u>	<u>29,208.38</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	47.10	0.00	47.10
	Other Assets Subtotal:	<u>47.10</u>	<u>0.00</u>	<u>47.10</u>
<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:	<u>16,786.52</u>	<u>0.00</u>	<u>16,786.52</u>
Total Assets and Deferred Outflows of Resources:		<u>48,440.06</u>	<u>11,480.73</u>	<u>59,920.79</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	5,645.86	5,645.86
51 404	CONTRACTS PAYABLE	0.00	4,487.20	4,487.20
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
51 453 015	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	0.03	1,473.62	1,473.65
	Current Liabilities Subtotal:	<u>0.03</u>	<u>11,606.68</u>	<u>11,606.71</u>
<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:	<u>4,547.87</u>	<u>0.00</u>	<u>4,547.87</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58
51 708	UNDESIGNATED FUND BALANCE	35,680.78	(125.95)	35,554.83

Annual; Processing Month 06/2021; 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>
51 760	FUND BALANCE - UNASSIGNED	45.80	0.00	45.80
	Fund Balance Subtotal:	<u>43,892.16</u>	<u>(125.95)</u>	<u>43,766.21</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>48,440.06</u>	<u>11,480.73</u>	<u>59,920.79</u>

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND				
<u>Current Assets</u>				
53 101	CASH IN BANK	(585.39)	1,292.90	707.51
53 120	ACCOUNTS RECEIVABLE	0.00	16,894.87	16,894.87
	Current Assets Subtotal:	(585.39)	18,187.77	17,602.38
<u>Other Assets</u>				
53 196	NET PENSION ASSET	156.41	0.00	156.41
	Other Assets Subtotal:	156.41	0.00	156.41
<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:	55,751.84	0.00	55,751.84
Total Assets and Deferred Outflows of Resources:		55,322.86	18,187.77	73,510.63
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	7,174.01	7,174.01
53 404	CONTRACTS PAYABLE	0.00	6,532.07	6,532.07
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
53 453 015	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	6.07	776.36	782.43
	Current Liabilities Subtotal:	6.07	14,482.44	14,488.51
<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:	15,104.50	0.00	15,104.50
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	40,212.29	3,705.33	43,917.62
	Fund Balance Subtotal:	40,212.29	3,705.33	43,917.62
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		55,322.86	18,187.77	73,510.63

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	6,104.86	(671.91)	5,432.95
	Current Assets Subtotal:	<u>6,104.86</u>	<u>(671.91)</u>	<u>5,432.95</u>
	Total Assets and Deferred Outflows of Resources:	<u>6,104.86</u>	<u>(671.91)</u>	<u>5,432.95</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,104.86	(671.91)	5,432.95
	Fund Balance Subtotal:	<u>6,104.86</u>	<u>(671.91)</u>	<u>5,432.95</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>6,104.86</u>	<u>(671.91)</u>	<u>5,432.95</u>

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 72 AGENCY FUND - STUDENT COUNCIL				
<u>Current Assets</u>				
72 101	CASH	2,986.80	(1,105.29)	1,881.51
	Current Assets Subtotal:	<u>2,986.80</u>	<u>(1,105.29)</u>	<u>1,881.51</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,986.80</u>	<u>(1,105.29)</u>	<u>1,881.51</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	2,986.80	(1,105.29)	1,881.51
	Fund Balance Subtotal:	<u>2,986.80</u>	<u>(1,105.29)</u>	<u>1,881.51</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,986.80</u>	<u>(1,105.29)</u>	<u>1,881.51</u>

Annual; Processing Month 06/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 90	GENERAL CAPITAL ASSETS - FIXED ASSETS			
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	115,661.30	0.00	115,661.30
90 204	EQUIPMENT - LOCAL	191,346.00	0.00	191,346.00
	Long-term Assets Subtotal:	<u>1,125,368.00</u>	<u>0.00</u>	<u>1,125,368.00</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,125,368.00</u>	<u>0.00</u>	<u>1,125,368.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	820,027.00	0.00	820,027.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	305,341.00	0.00	305,341.00
	Fund Balance Subtotal:	<u>1,125,368.00</u>	<u>0.00</u>	<u>1,125,368.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,125,368.00</u>	<u>0.00</u>	<u>1,125,368.00</u>

Batch Description: JUNE 30 2021 CHECK RECONCILIATION Processing Month: 06/2021
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	06/30/2021	684,411.03

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36956	AFLAC	06/01/2021	1,527.29
36959	NORTHERN PLAINS INSURANCE POOL	06/01/2021	6,728.28
36963	THE STANDARD	06/01/2021	9.04
36966	BRAMBLE PARK ZOO	06/21/2021	697.00
36972	GRANT COUNTY REVIEW	06/21/2021	94.40
36975	ORTONVILLE INDEPENDENT AND NORTHERN STAR	06/21/2021	58.50
36980	SOUTH DAKOTA DEPARTMENT OF EDUCATION	06/25/2021	22,672.00
	Total:		<u>31,786.51</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
684,411.03	(31,786.51)	652,624.52	652,624.52	0.00

Cleared Automatic Payment Total:	33,232.74
Cleared Checks Total:	55,904.34
Cleared Direct Deposit Total:	
Cleared Void Total:	
Cleared Cash Receipt Total:	319,099.92
Cleared Manual Journal Entries Total:	(2.00)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

6/30/2021

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 1111 303 114	6/15/2021	MJ21-056		6,660.00	MOVE ESSER II EXP TO ESSER I; BRANDT WAGE/TAX
10 1111 303 210	6/15/2021	MJ21-056		400.72	MOVE ESSER II EXP TO ESSER I; BRANDT WAGE/TAX
10 1111 301 114	6/15/2021	MJ21-056	6,660.00		MOVE ESSER II EXP TO ESSER I; BRANDT WAGE/TAX
10 1111 301 210	6/15/2021	MJ21-056	400.72		MOVE ESSER II EXP TO ESSER I; BRANDT WAGE/TAX
10 1273 000 541	6/23/2021	MJ21-057		1,137.00	MOVE TITLE I EQUIPMENT TO GRANT ACCT
10 1273 500 541	6/23/2021	MJ21-057	1,137.00		MOVE TITLE I EQUIPMENT TO GRANT ACCT
10 1121 000 111	6/23/2021	MJ21-057		101.18	MOVE PE SALARY TO CORRECT ACCT
10 1121 000 112	6/23/2021	MJ21-057	101.18		MOVE PE SALARY TO CORRECT ACCT
10 1111 000 111	6/23/2021	MJ21-057		101.17	MOVE PE SALARY TO CORRECT ACCT
10 1111 000 114	6/23/2021	MJ21-057	101.17		MOVE PE SALARY TO CORRECT ACCT
10 1111 303 114	6/23/2021	MJ21-057		6,660.00	MOVE SALARY TO ESSER I FUNDING ACCT
10 1111 303 210	6/23/2021	MJ21-057		400.72	MOVE SALARY TO ESSER I FUNDING ACCT
10 1111 301 114	6/23/2021	MJ21-057	6,660.00		MOVE SALARY TO ESSER I FUNDING ACCT
10 1111 301 210	6/23/2021	MJ21-057	400.72		MOVE SALARY TO ESSER I FUNDING ACCT
10 1111 303 114	6/23/2021	MJ21-058	6,660.00		RVS DUPLICATE MOVE SALARY ESSER I ENTRY
10 1111 303 210	6/23/2021	MJ21-058	400.72		RVS DUPLICATE MOVE SALARY ESSER I ENTRY
10 1111 301 114	6/23/2021	MJ21-058		6,660.00	RVS DUPLICATE MOVE SALARY ESSER I ENTRY
10 1111 301 210	6/23/2021	MJ21-058		400.72	RVS DUPLICATE MOVE SALARY ESSER I ENTRY
10 1111 303 114	6/23/2021	MJ21-059	710.72		MOVE PORTION BACK TO ESSER II FUNDS
10 1111 303 210	6/23/2021	MJ21-059	110.00		MOVE PORTION BACK TO ESSER II FUNDS
10 1111 301 114	6/23/2021	MJ21-059		710.72	MOVE PORTION BACK TO ESSER II FUNDS
10 1111 301 210	6/23/2021	MJ21-059		110.00	MOVE PORTION BACK TO ESSER II FUNDS
10 1273 000 111	6/30/2021	MJ21-060		28,079.86	EOY MOVE TITLE I PART A SALARIES TAX BENS
10 1273 000 114	6/30/2021	MJ21-060		7,152.50	EOY MOVE TITLE I PART A SALARIES TAX BENS
10 1273 000 210	6/30/2021	MJ21-060		1,490.00	EOY MOVE TITLE I PART A SALARIES TAX BENS
10 1273 500 111	6/30/2021	MJ21-060	35,232.36		EOY MOVE TITLE I PART A SALARIES TAX BENS
10 1273 500 210	6/30/2021	MJ21-060	1,490.00		EOY MOVE TITLE I PART A SALARIES TAX BENS
10 101	6/16/2021	MJ21-061		2.00	NORTHWESTER UTILITY CORRECTION
10 2549 042 321	6/16/2021	MJ21-061	2.00		NORTHWESTER UTILITY CORRECTION
11 101	6/25/2021	MJ21-062		396.05	ADV PYMT CKS
11 1190 000 479 011	6/25/2021	MJ21-062	396.05		ADV PYMT CKS
71 101	6/25/2021	MJ21-062		955.24	FLEX PAYMENT TXFR
71 1190 000 479 012	6/25/2021	MJ21-062	955.24		FLEX PAYMENT TXFR
72 101	6/25/2021	MJ21-062		1,261.24	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	6/25/2021	MJ21-062	1,261.24		STUDENT COUNCIL PAYMENTS
51 101	6/30/2021	MJ21-063	123.71		LLLC CACFP MOVE TO CORR ACCT
51 2562 036 411	6/30/2021	MJ21-063		123.71	LLLC CACFP MOVE TO CORR ACCT
53 101	6/30/2021	MJ21-063		123.71	LLLC CACFP MOVE TO CORR ACCT
53 3500 035 461	6/30/2021	MJ21-063	123.71		LLLC CACFP MOVE TO CORR ACCT
10 553	6/21/2021	MJ21-064	96,684.65		GRANT COUNTY MAY 2021 APPORTIONMENT
10 110	6/21/2021	MJ21-064		96,684.65	GRANT COUNTY MAY 2021 APPORTIONMENT
21 551	6/21/2021	MJ21-064	5,024.91		GRANT COUNTY MAY 2021 APPORTIONMENT
21 553	6/21/2021	MJ21-064	11,593.40		GRANT COUNTY MAY 2021 APPORTIONMENT
21 110	6/21/2021	MJ21-064		16,618.31	GRANT COUNTY MAY 2021 APPORTIONMENT
22 551	6/21/2021	MJ21-064	5,368.45		GRANT COUNTY MAY 2021 APPORTIONMENT
22 553	6/21/2021	MJ21-064	12,354.95		GRANT COUNTY MAY 2021 APPORTIONMENT
22 110	6/21/2021	MJ21-064		17,723.40	GRANT COUNTY MAY 2021 APPORTIONMENT
10 553	6/21/2021	MJ21-064	7,765.32		ROBERTS COUNTY MAY 2021 APPORTIONMENT
10 110	6/21/2021	MJ21-064		7,765.32	ROBERTS COUNTY MAY 2021 APPORTIONMENT
21 553	6/21/2021	MJ21-064	3,392.90		ROBERTS COUNTY MAY 2021 APPORTIONMENT
21 110	6/21/2021	MJ21-064		3,392.90	ROBERTS COUNTY MAY 2021 APPORTIONMENT
22 553	6/21/2021	MJ21-064	3,618.47		ROBERTS COUNTY MAY 2021 APPORTIONMENT
22 110	6/21/2021	MJ21-064		3,618.47	ROBERTS COUNTY MAY 2021 APPORTIONMENT

208,729.59 208,729.59

TOTAL DEBITS AND CREDITS

Folk, Christopher J

From: C Folk <c4folk@gmail.com>
Sent: Friday, May 28, 2021 7:24 AM
To: Folk, Christopher J
Subject: Bay of lockers

July 2021

Surplus--

Chris Folk

CEO/

Business Manager of the Big Stone City School District #25-1

Treasurer and Firefighter of the Big Stone City Volunteer Fire Department

Kindergarten Books to surplus – summer 2021

June 29, 1999

Easter Bunny's Lost Egg

Silly Tilly and the Easter Bunny

The Grumpy Easter Bunny

The Easter Ribbit

The Emperor's new suit

The Emperor's New Suit

Winnie the Pooh's Easter

Elizabeth, Larry and Ed

DINOSAURS!

DINOSAURS By: Kathleen N. Daly

About Prehistoric times

Story of Dinosaurs

Wild, Wild world Dinosaurs And other prehistoric Reptiles

Three- Horn the Dinosaur

I CAN READ ABOUT PREHISTORIC ANIMALS

Doctor Duck and Nurse Swan

You are here Dainty Dinosaur

Dogs don't wear sneakers

The duck who loved puddles

Dumbo and the magic feather

Honey Bears' picture Dictionary

Nicky Goes to the Doctor

Amazing world of Dinosaurs

King of the dinosaurs

Children's Picture Dictionary

One day, two Dragons

Dora's Backpack

Dinosaurs a pop- up book

Exploring with Dora

Purple, green and yellow

SANTA'S NEW SLED

THE Christmas search and find book

The Christmas tree grew

The Christmas story

Santa's on his way

The night before Christmas

The Christmas Santa Almost Missed

The before Christmas

Jingle Bells

The Twelve Days of Christmas

Rudolph saves the sprites

Christmas Stories and pomes

The Biggest, Most Beautiful Christmas Tree

The Tale of the Christmas Mouse

Little Bear's Visit

The Early Bird

Bread and Jam for Frances

Baby Bird

Bear needs help

Arthur's Birthday

Cinderlla

The colors book

Counting Cows

The carrot seed

Cats are like that

Looking for crabs

Carlie Anderson

CHRYSANTHEMUM

Disney's Pinocchio

Poems to Read To The Very Young

Barney's Opposites

The Numbers Book

Night Monsters

Finding Nemo-Best Dad In The Sea

Nemo-Fish School

Ten Beads Tall

After-School Monster

Four Scary Stories

Monster Trucks

Mop Top

The Monster Under My Bed

Tawny Scrawny Lion

Mr. Lion Goes to Lunch

Jeffery Nulp Pulps Forest

Harry the Dirty Dog

Harry by the Sea

No Roses for Harry!

Where is Gah-ning?

What Makes a Shadow?

Come Out, Shadow Wherever you Are!

Golly Gump Swallowed a Fly

The Bear Who Didn't Like Honey

The Goat in the Rug

Goldilocks and The Three Bears

Feelings

Henny Penny

Old MacDonald

This Farm is a Mess

Jack Kent's Fables of Aesop
The Golden Goose
Sleeping Beauty
SnowWhite
A Game of Hide and Seek
Brave Little Tailor
Thumbelina
The Town Mouse and The Country Mouse
New Friends
Pinocchio
Clifford's Good Deeds
Froggy Plays T-ball
Felix and the Worrier
Felix, The Funny Fox
Fish for Supper!
White Snow Bright Snow
A day in the Life of a Firefighter
Oh my, a fly
Frog and Toad All Year
Jurassic Park
Garfield the Easter Bunny?
Winnie The Pooh's Easter
Easter in Harwick
What Makes The Wind?
Winnie The Pooh's Silly Day
Franklin's Valentines
Thomas- King Of The Railway
Trucks and Cars
Time For Everything
Trees and How They Grow
Finger Match- colors
Finger Match letters
Finger Match numbers
Walking With Daddy On a Snow Night
Ralph's Secret Weapon
Winnie The Pooh and Tigger Too
Toy Story 2
The Little Tugboat that Sneezed
Discovering Trees
The Popcorn Book
Arthur's Funny Money
Ballet Dancer
Truck Driver
The Shapes Book
Socks For Supper
The Gift of a Traveler
All Aboard Trains
The Mysterious Tadpole

Snoopy's Seasons
Up Above and Down Below
Our Wonderful Seasons
Snip, Snip, Little Lambs
I Love to Sneeze
Stone Soup
Snow Lion
Charlie Brown Is Lost!
Disobeying
A Seed is a Promise
Sleep is for Everyone
The Skeleton Inside You
Swimmy
The Grumpy Bunny
PJ the Spoiled Bunny
Jamaica's Blue Marker
Oh, Bother! Someone's Jealous!
Almost To Freedom
No One Noticed Ralph
The Tale of Peter Rabbit
Rachel Fister's Blister
The Runaway Teddy Bear
There Are Rocks in my Socks!
The Little Red Hen
What Makes It Rain?
Rainbow Brite and the Brook Meadow Deer
When will I Read?
Quail Can't Decide
Patience
Peter Pan and Captain Hook
Peter Pan to the Rescue
The Story About Ping
Too Many Puppies
Pink and Say

Journeys Curriculum Surplus Spring 2021

Kindergarten

- 1- set language support cards
- 1- Benchmark and Unit Test booklets Teacher's Edition
- 1- Family Connection booklets
- 1- Common Core Writing Handbook-teacher
- 1- Progress-Monitoring Assessments booklets
- 1- Reader's Notebooks v2***keeping**
- 3 sets- Units 1-6 Teachers Edition
- 2-Emerging Literacy Survey booklets
- 1-Literacy and Language Guide
- 3- Literacy Centers
- 1-Teacher comp book
- 15-Student Reading books Unit 1-3
- 13-Student Reading books Unit 4-6
- 3-Lg. Unit Flip Books
- 1-30 lesson posters
- 2 sets- Retelling Cards
- 2 sets- Lg. sound/spelling cards***keep 1 set**
- 1 set- Spanish Pic. Cards
- Small alphabet cards***keep**
- 2-sets Small picture cards***keep 1 set**
- 2 sets "how to" cards
- Alpha friend cd set
- 3-Teacher One Stop CD-ROM?
- Large group assortment of books***keep**
- Student Reader books-all levels***keep**
- Grab and Go weekly lessons
- Vocab in context cards
- Sight words cards-***keep**

First Grade Surplus- Old Journeys Reading Curriculum

Journeys Reading Curriculum Surplus

12 1.1 Journeys Common Core Hardcover Student Books

13 1.2

13 1.3

12 1.4

13 1.5

12 1.6

Journeys Reader's Notebook Consumable

3 Volume 1

2 Volume 2

2 sets of Journeys Teacher Edition units 1-6 (12 Teacher books total)

3 Journeys Literacy Centers

2 Journeys Teacher One Stop CD

Literacy and Language Guide

30 On Level Leveled Readers

30 Below Level Leveled Readers

30 Above Level Leveled Readers

Journeys Instructional Cards Kit

Folk, Christopher J

From: Rabine, Kristina
Sent: Sunday, June 27, 2021 9:57 PM
To: Folk, Christopher J
Subject: Re: Surplus Reading Curriculum

I am suplusing everything from the curriculum. Textbooks, leveled readers, and vocab readers along with the teaching manuals.

*Kristy Rabine
2nd Grade
Big Stone School District*

**'what a child can do today with assistance,
she will be able to do by herself tomorrow'. LEV VYGOTSKY**

From: Folk, Christopher J <Christopher.Folk@k12.sd.us>
Sent: Thursday, June 17, 2021 4:51 PM
To: Rabine, Kristina <Kristina.Rabine@k12.sd.us>
Subject: Surplus Reading Curriculum

Mrs. Rabine-

I have received a surplus document for the reading curriculum from all other grades but yours. When was your plan to complete this listing?

Thank you!

Christopher J Folk
CEO/Business Manager
Big Stone City School
655 Walnut Street
Big Stone City SD 57216
ph 605-862-8108
Christopher.Folk@k12.sd.us



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Big Stone City school Dist. 25-1 - Annual Inventory (05-21-04)

Grade 3 - Nichole Cooper

Description/year of purchase	Qty	2021	
Reading Series			
Journeys Common Core			
Student Books - Volume 1	12	surplus	
Student Books - Volume 2	12	surplus	
Student Book- Reading Adventures		surplus	
Benchmark and Unit Test Teacher Addition		surplus	
Reader's Notebook Teacher's Addition		surplus	
Common Core Writing Handbook Teacher's Guide		surplus	
Word Study Flip Chart		surplus	
Think and Write Flip Chart		surplus	
Comprehension and Fluency Flip Chart		surplus	
Literacy and Language Guide		surplus	
Journeys - Teachers Edition - 6 volumes	2	2	
Novel - Jake Drake - Know It All	12	surplus	
Text - Amos and Boris	11	surplus	
Text - Boy, Were We Wrong About	12	surplus	
Lesson Sets (Posters, Vocabulary)	1	surplus	
Phonics Cards	1	surplus	
Intervention Kit	1	surplus	
Vocabulary Readers			
Schools Then and Now	6	surplus	
The Supreme Court	6	surplus	
Animals in Danger	6	surplus	
Big Bridges	6	surplus	
Mia and Nomar	6	surplus	
Nighttime Animals	6	surplus	
Painting from Caves to Computers	6	surplus	
All About Grass	6	surplus	
Puppets, Puppets, Puppets	6	surplus	
Everyday Inventions	6	surplus	
Sports Safety	6	surplus	
How Does Food Grow?	6	surplus	
The Daily Life of the Cherokee	6	surplus	
Dog Helpers	6	surplus	
Kitchen Science	6	surplus	

Recycle, Reuse, and Reduce	6	surplus	
Meet Dino Sue!	6	surplus	
City Parks	6	surplus	
Yosemite National Park	6	surplus	
Emperor Penguins	6	surplus	
Life on the Prairie	6	surplus	
Flight of the Swallows	6	surplus	
Route 66	6	surplus	
Sea Lions	6	surplus	
A Sherpa Guide	6	surplus	

Journey CDs received from Grant Duel

Teacher One Stop	surplus
Write Smart	surplus
Student Audio Text CD	surplus

Chapter Books

The Infamous Ratsos	6
The Pain and the Great One	9
Johnny Appleseed	4
Beezus and Ramona	12
Charlotte's Web	13
Monkey's Tricks	8
Teach Us Amelia Bedelia	4
Flat Stanley	12
Mouse Soup	8
Ivy & Bean	6
Ivy & Bean and the Ghost	6
Judy Moody	6
Thanksgivings on Thursday	5
The First Thanksgiving	10
Mixid-Up Files of Mrs. Basil E Ranweiler	30
Because of Winn-Dixie	30

Journeys Curriculum Surplus Spring 2021

4th Grade

- 1- set language support cards
- 1- set Teacher's Guides for small group Leveled Readers
- 1-set Grab-and-Go Weekly lesson resources
- 3- "Field Trip To Go" Reader's Theaters
- 3- "River Town" Reader's Theaters
- 25- Reading Adventure Booklets
- 25- sets of Vocabulary Readers and vocabulary cards
- 1- Diagnostic Assessment
- 2- Benchmark and Unit Tests booklets
- 3- Benchmark and Unit Test booklets Teacher's Edition
- 2- Family Connection booklets
- 2- Cold Reads booklets
- 1- Smarter Balanced Assessment booklet
- 1- Common Core Writing Handbook
- 2- Progress-Monitoring Assessments booklets
- 3- Comprehensive Screening Assessment booklets
- 3- Into Common Core booklets
- 2- Writing Handbooks
- 1- Write-in-Reader
- 2- Reader's Notebooks
- 2- ELA Exemplar Resource booklets
- 25- sets of Leveled Readers and vocabulary cards
- 1- Reader's Notebook teacher's edition
- 22- Textbooks
- 12- Units 1-6 Teachers Edition

Folk, Christopher J

From: Rick, Hannah
Sent: Friday, May 21, 2021 8:50 AM
To: Folk, Christopher J
Subject: Journeys

I found a few more things in my room.

- 1- Comprehensive Language and Literacy Guide
- 1- Literacy and Language Guide
- 3- Literacy Centers (Think and Write, Comprehension and Fluency, and Word Study)

Miss Hannah Rick
4th Grade
Big Stone City School District 25-1
655 Walnut Street
Big Stone City, SD 57216
Hannah.Rick@k12.sd.us
Ph: 605-862-8108 EXT. 106

Journeys Curriculum Surplus Spring 2021

5th Grade

3- 5th Grade Student Write-in-Readers – These May be sold on Amazon or via other vendor

1 – Benchmark and Unit Tests (Teacher’s Edition)

Units 1-6 Teacher Manuals

1 Set - Grab and Go materials

14 - 5th Grade student text books

1 set – Focus Wall posters

Comprehensive language and literacy guide – teacher manual

I will keep in my room till a later date

16 – 5th Reading Adventures Student books (I will actually keep some back for small groups)

Units 1-6 Vocabulary Readers (I will actually keep some back for small groups)

1-5th Grade Student Weekly Tests for Key Skills consumable book – (I will keep as a resource for Standard Based grading items)

1-5th Grade Cold Reads book

MS ELA Classroom Surplus

5-26-2021

Name of Books	Number of books Discarded	Notes
Text Books and Teacher Editions		
McGraw-Hill textbook samples	9	Received for curriculum selection April 2021
Holt McDougal Teacher Editions - 3 each 6th, 7th, 8th	9	
Holt McDougal Student Text - 8th	10	
Holt McDougal Student Text - 7th	13	
Holt McDougal Student Text - 6th	12	
Prentice Hall	7	
Houghton-Mifflin English	1	
McMillan English	1	
Resources		
Power Practice Reading Skills (2004)	1	
Scholastic Vocabulary gr. 3 - 6 (2002)	1	
Teacher Created Materials (1993)	2	
6 Trait Writing (2003)	1	
Action and Adventure (1983)	1	
Hooked On English (2001)	1	
Learning Works Series (1982)	8	
Read Aloud Anthology (1984)	1	
ESA Regions On Target Series (2006)	6	
Steck Vaughn Reading Comprehension (2002)	3	
Scholastic Writing Lessons for the Overhead (2002)	2	
The Morning Meeting Book (2002)	1	
Helping Students Revise Their Writing (1996)	1	
Jamestown Education Literature (2007)	1	
Write Source Inside Writing Skills (2003)	2	
A Treasure's Trove (2004)	1	
Brain Boosters (1994)	1	
Scholastic Hi/Lo for Struggling Readers (2006)	1	
Writing Workshop Survival Kit (1993)	1	
50 Graphic Organizers (1999)	1	
Scholastic Test Practice (2002)	1	
Creative Teaching Press (2003)	2	
Teaching & Learning Sensational Sentences (2003)	1	
Fearon Reaching for Language Creativity (1987)	1	
Instructional Fair Reading Comprehension (2003)	2	
Daybook of Critical Reading and Writing (1999)	1	
Hooked On Literature (2000)	1	
Classroom Novels		
The Devil's Arithmetic	12	Kept 15
The Giver	11	Kept 15
Hatchet	16	Kept 15
Holes	15	Kept 15
Don't You Dare Read This, Mrs. Dunphrey	12	Kept 15
The View From Saturday	12	Kept 15
Dear Mr Henshaw	13	Kept 15
The Outsiders		Kept 15
Shane	9	
The Great Gilly Hopkins	13	Kept 15

CD's and MISC

Holt McDougal (HM)Teacher One Stop - Grade 6	3
HM Teacher One Stop - Grade 7	2
HM Teacher One Stop - Grade 8	3
HM Professional Development for Language Arts	3
HM Media Smart - grade 6, 7, 8	3
HM Wordsharp - grade 6, 7, 8	3
HM Audio Tutor - grade 6, 7, 8	3
HM Audio Anthology - grade 6, 7, 8	3
HM Power Notes - grade 7, 8	2
HM Connections Nonfiction - grade 6-12	3
HM GrammarNotes - Level 1	4
Prestwick House - Roots - Level I, II, III	3
	256

Folk, Christopher J

From: Cronen, Jennifer
Sent: Thursday, May 20, 2021 11:20 AM
To: Folk, Christopher J
Subject: surplus

Can you add 60 Mathstart books (complete set) to your surplus list from Title department and journeys intervention box to your list as well from my department?

Thanks!

*Jennifer Cronen
Title 1/ RTI Coordinator
Big Stone City School
655 Walnut St.
Big Stone City, SD 57216
(605) 862-8108
Jennifer.cronen@k12.sd.us*

Folk, Christopher J

From: Folk, Christopher J
Sent: Monday, July 26, 2021 11:11 AM
To: Folk, Christopher J
Subject: LLLC Surplus Items for July 2021

4 PACK N PLAYS
HIGH CHAIR
2 BOUNCERS
3 INFANT SEATS
VARIOUS TOYS AND SHELVING UNITS

PER ANNE LESTER

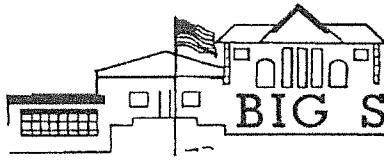
Christopher J Folk
CEO/Business Manager
Big Stone City School
655 Walnut Street
Big Stone City SD 57216
ph 605-862-8108
Christopher.Folk@k12.sd.us



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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 Hennings, Administrative Assistant

Monday, July 26, 2021

Subject: ESSER III allocation rationale for appropriate use of funds plan

ESSER III allocation rationale for appropriate use of funds

ESSER III allocation = \$276,888, per SD DOE Grant Award Notification 5/18/2021

20% of the allocated amount above is to be used for student learning loss, \$55,377.60

Plan: The majority of the ESSER III funds awarded to the Big Stone City School is to be used for retention of our current teaching and support staff. Since March of 2020, the stress and anxiety of our staff to provide quality education to our students has been high, as every public school in the nation has seen. Increased safety and cleaning protocols for all support staff has also been very difficult. This would be a three-year plan of retention payments for our teaching and support staff. We value our staff and with the shortages we have in our state to find and retain employees, it is necessary to use these funds in this manner. In-turn, this will address and improvement our students learning loss that has happened due to the pandemic. This plan has been processed through our spring negotiation meeting with the school board and our school's education association. The plan for the remaining funds will be used to improve our HVAC system in our elementary wing and enhance student learning through technology, other student curriculum programs and staff professional development. These funds are also used for acquisition of one teaching position were no applications were submitted so a hiring bonus was used to hire a certified teacher. Added 6/17/2021

- Certified Staff Plan per negotiations settled spring 2021. See negotiation supporting documentation included.
- Classified Staff Plan discussed with school board after negotiations with certified staff. Classified staff retention payment(s) plan mirrors the certified staff plan and will be approved for the purposes of the DOE GMS requirements. 20% of the total ESSER III funds will be used over 3 years to retain our current staff.

Info about ESSER III funds:

Broadly, the purposes of the ARP/ESSER funds include reopening schools safely; supporting sustained access to in-person instruction through summers, school year, and after school; and addressing the academic, social, emotional, and mental health needs of students. The federal funds are available through September 2024.

Sincerely,
Christopher J Folk
CEO/Business Manager
Phone: 605-862-8108

**American Rescue Plan Elementary and Secondary School Emergency Relief Requirement for
ARP ESSER School District Plan**

Updated: 6/2/2021

The American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) Fund was established in response to the immense challenges facing students, educators, staff, schools, and districts in preparing for and responding to COVID-19. The funds are for a wide array of activities to address diverse needs arising from or exacerbated by the pandemic, or to emerge stronger post-pandemic. This includes responding to students' social, emotional, mental health, and academic needs. Because of the unprecedented, one-time funding available to districts, the South Dakota Department of Education (the department) encourages school districts to invest the funding strategically. Investments should provide sustained benefits to students and positively impact the district long-term.

The below plan must be completed by each public school district receiving funding under the ARP ESSER, developed in concert with stakeholders as detailed below and available for public comment. Districts must submit this plan to the department by Aug. 20, 2021; all funds must be obligated by Sept. 30, 2024. All funds must be liquidated by Dec. 10, 2024.

The ARP ESSER School District Plan Template is based on the U.S. Department of Education (US ED) Interim Final Rules 34 CFR Chapter II, Docket IDED-2021-OESE-0061 from April 22, 2021, the [ARP State Plan](#) issued April 21, 2021 from US ED, and US ED's [Frequently Asked Questions](#) issued May 2021.

This plan must be provided in formats accessible to parents who speak a language other than English and individuals with disabilities.

School District: Big Stone City School District #25-1	Total ARP ESSER Funding Available: ESSER III Funding \$276,888
Date of School Board Plan Approval: July 26, 2021	Budgeted to Date: All funds totaling \$276,888
ARP ESSER School District Plan URL: www.bigstonecity@k12.sd.us	Amount Set Aside for Lost Instructional Time: \$78,327 (28%)

Prevention and Mitigation Strategies

1. Describe how the funds will be used to implement prevention and mitigation strategies that are, to the greatest extent practicable, consistent with the most recent Centers for Disease Control and Prevention (CDC) guidance on reopening schools. Please insert NA if a category is not applicable to your plan.

Narrative	Approximate Budget
Overview Follow the Centers for Disease Control most up-to-date guidance for reopening and operation of schools. Follow Mitigation Strategy guidance issued by SD Dept of Education and SD Dept of Health. Consult SD Dept of Education and the school district's Starting Well 2020 guidance.	
Equipment and/or Supplies PPE Sanitizing Equipment	NA; other funds used if applicable
Additional FTE	
Other Priorities Not Outlined Above Outdoor seating to encourage classroom outside, weather permitting; four picnic tables were purchased through capital outlay to accommodate if needed.	Other funds used
Total Approximate Budget for Mitigation Strategies	Other funds used

Academic Impact of Lost Instructional Time

2. Describe how the school district will use the funds it reserves (i.e., at least 20 percent of funding) under section 2001(e)(1) of the ARP Act to address the academic impact of lost instructional time through the implementation of evidence-based interventions (please see U.S. Department of Education's FAQ A-10 and C-2; districts may also consult the department's Evidence Based Practices Template found under Documents/Resources (here)). This can include summer learning, extended school day, comprehensive afterschool programs, or extended school year. Please insert NA if a category is not applicable to your plan.

Narrative	Approximate Budget
Overview South Dakota identified the most effective strategy for supporting the needs of students was providing in-person instruction. Follow Prevention and Mitigation Strategies.	
Specific Evidence-Based Interventions (eg., curriculum, assessments) Tier 1 and Tier 2 Interventions Continue as always with our MTSS monthly meetings that review data from academic and behavioral areas. – other funds used	\$63,972.43

Tier II Behavioral Teacher – ESSER III funds used CORE Reading Training – ESSER III funds used New Reading Curriculum Training – ESSER III funds used Literacy Coach – ESSER III funds used	
Opportunities for Extended Learning (eg., summer school, afterschool) This past summer we increase our summer school capacity and had two summer school teachers hired to aid in the learning opportunities for our students. Other funds used	NA
Equipment and/or Supplies iPads, Macbooks. Other funds used	NA
Additional FTE	1.0
Other Priorities Not Outlined Above	
Total Approximate Budget for Academic Impact of Lost Instructional Time	\$63,972.43

Investments Aligned with Student Needs

3. Describe how the school district will ensure that the interventions it implements described in question 2 above will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students disproportionately impacted by the COVID-19 pandemic. This should include specific language around each of the below groups. Discuss each category by elementary, middle, and high school, if appropriate. *

Population	Academic	Social, Emotional, and Mental Health
All students	Implement strategies designed to engage and/or re-engage these students and provide strong instruction for academic attainment for all students based on their individual needs.	The district has hired a Tier II behavioral certified teacher to address the needs of our student population affected by social, emotional, and mental health issues due to COVID-19. 2021-2022 and 2022-2023 SY.
Students from low income families	Certified teachers will be available both before and after school to assist low-income students struggling with English, Social Studies, mathematics, and science. The long-term effects of COVID-19 are yet to be realized. It is important to provide ample opportunity for student academic support as we head into the 2021-2022 school year and beyond as we address the loss of learning from the pandemic.	The district has hired a Tier II behavioral certified teacher to address the needs of our student population affected by social, emotional, and mental health issues due to COVID-19. 2021-2022 and 2022-2023 SY.

Students of color	Certified teachers will be available both before and after school to assist low-income students struggling with English, Social Studies, mathematics, and science. The long-term effects of COVID-19 are yet to be realized. It is important to provide ample opportunity for student academic support as we head into the 2021-2022 school year and beyond as we address the loss of learning from the pandemic.	The district has hired a Tier II behavioral certified teacher to address the needs of our student population affected by social, emotional, and mental health issues due to COVID-19. 2021-2022 and 2022-2023 SY.
English learners	This population is not traditionally and was not present during the 2020-2021 school year. If the need should arise, the district will ensure the same interventions are provided to those students disproportionately impacted by Covid-19.	The district has hired a Tier II behavioral certified teacher to address the needs of our student population affected by social, emotional, and mental health issues due to COVID-19. 2021-2022 and 2022-2023 SY.
Children with disabilities	Certified teachers will be available both before and after school to assist low-income students struggling with English, Social Studies, mathematics, and science. The long-term effects of COVID-19 are yet to be realized. It is important to provide ample opportunity for student academic support as we head into the 2021-2022 school year and beyond as we address the loss of learning from the pandemic.	The district has hired a Tier II behavioral certified teacher to address the needs of our student population affected by social, emotional, and mental health issues due to COVID-19. 2021-2022 and 2022-2023 SY.
Students experiencing homelessness	This population is not traditionally and was not present during the 2020-2021 school year. If the need should arise, the district will ensure the same interventions are provided to those students disproportionately impacted by Covid-19.	The district has hired a Tier II behavioral certified teacher to address the needs of our student population affected by social, emotional, and mental health issues due to COVID-19. 2021-2022 and 2022-2023 SY.
Children in foster care	Certified teachers will be available both before and after school to assist low-income students struggling with English, Social Studies, mathematics, and science. The long-term effects of COVID-19 are yet to be realized. It is important to provide ample opportunity for student academic	The district has hired a Tier II behavioral certified teacher to address the needs of our student population affected by social, emotional, and mental health issues due to COVID-19. 2021-2022 and 2022-2023 SY.

	support as we head into the 2021-2022 school year and beyond as we address the loss of learning from the pandemic.	
Migratory students	This population is not traditionally and was not present during the 2020-2021 school year. If the need should arise, the district will ensure the same interventions are provided to those students disproportionately impacted by Covid-19.	The district has hired a Tier II behavioral certified teacher to address the needs of our student population affected by social, emotional, and mental health issues due to COVID-19. 2021-2022 and 2022-2023 SY.

**If a population is not traditionally and was not present during the 2020-21 school year, the district may include a statement on how it will address the needs of such students should that population be present in the 2021-22, 2022-23 or 2023-24 school years.*

Investments in Other Allowed Activities

- Describe how the school district will spend its remaining allocation consistent with [section 2001\(e\)\(2\)](#) of the ARP Act (see [here](#) for remaining allowable uses of funds). Please insert NA if a category is not applicable to your plan.

Narrative	Approximate Budget
Overview South Dakota identified the most effective strategy for supporting the needs of students was providing in-person instruction. The best way to do that is continue to retain our current certified teaching staff. Follow Prevention and Mitigation Strategies.	
Academic Supports Elementary and middle school levels the school will provide support if needed at the beginning and end of each school day, in each area (English, Social Studies, Mathematics, Science) by grade level. The grade level teacher team will identify struggling students to recommend to the after school tutoring support.	NA
Educator Professional Development CORE reading professional development for our teaching staff.	\$14,354.62
Interventions that Address Student Well-Being Counseling staff will be able to coordinate activities for students to re-integrate themselves back into the school environment on a full-time basis in the fall. This would enable counselors the time to involve students, staff and the students' families, in addition to community based activities.	NA
Strategies to Address Workforce Challenges NA	NA

Other Priorities Not Outlined Above	\$146,723
Retention of our current certified and classified staff	
Total Approximate Budget for Investments in Other Allowed Activities	\$161,077.70

5. If the school district proposes to use any portion of ARP ESSER funds for renovation, air quality, and/or construction projects, describe those projects below. Each project should be addressed separately. (Districts may add boxes as needed). Please insert NA if this category is not applicable to your plan.

Please also note that these projects are subject to the department’s prior approval. For further guidance, see [U.S. Department of Education’s FAQs B-6, B-7, B-8 and C-27](#).

Narrative	Approximate Budget
Overview To improve the air quality in our elementary building we are proposing to add air condition to the building. This is approximately 18% of the total funding that the school district received in ESSER III funding.	
Project #1 Elementary building air conditioning addition	\$50,000
Total Approximate Budget for Renovation, Air Quality, and/or Construction	\$50,000

6. Before considering construction activities as part of the district’s response to COVID-19 and as a component to emerging stronger post-pandemic, describe how and with which funding sources the district will support other essential student needs or initiatives.

Narrative	Approximate Budget
Overview As always, we will utilize our Title I program to help in areas where the school district is seeing students struggle the most. By the use of our MTSS team, we analyze the student data monthly and make decision to help those students based on the data. The school district has reviewed and prioritized and found that the items listed on this plan are needed for a safe and effective return to school for the foreseeable few school years.	NA

Engaging Students at Risk

7. Describe how the school district will use ARP ESSER funds to identify, reengage, and support students most likely to have experienced the impact of lost instructional time, including, but not limited to:
- a. Students who have missed the most in-person instruction in the 2019-20 and 2020-21 school years
 - b. Students who did not participate or participated inconsistently in remote instruction

- c. Students most at risk of dropping out of school.

Narrative
<p>Overview To the extent possible students will remain in small cohorts and participate in extended learning and enrichment programs. Transportation will be provided as necessary.</p>
<p>Missed Most In-Person Extended learning time – summer school, beginning and afterschool Enrichment programs</p>
<p>Did Not Participate in Remote Instruction In-person instruction</p>
<p>At Risk for Dropping Out Credit recovery (Ortonville HS students)</p>

Stakeholder Consultation:

- 8. Describe how the school district did and will continue to engage in meaningful consultation with stakeholders around the planned use of ARP ESSER funds.

Narrative
<p>Overview, including the three highest priority needs that emerged from consultation Safe return to in-person instruction Communicating and updating parents, students, and other stakeholders as conditions change Prioritize spending on non-recurring expenses Students who did not participate in remote learning Social, emotional, and mental health of students</p>
<p>Students Academic Data Attendance Behavioral Reports</p>
<p>Families Meeting Survey on Website</p>
<p>School and district administrators (including special education administrators) Meeting</p>
<p>Teachers, principals, school leaders, other educators, school staff, and their unions Meeting</p>
<p>Tribes (for affected LEAs under Section 8538 of the ESEA; see here for more detail)</p>

NA
Civil rights organizations (including disability rights organizations), as applicable NA
Stakeholders representing the interests of: children with disabilities, English learners, children experiencing homelessness, children and youth in foster care, migratory students, children who are incarcerated, and other underserved students Meeting Survey on Website
The public Meeting Survey on Website

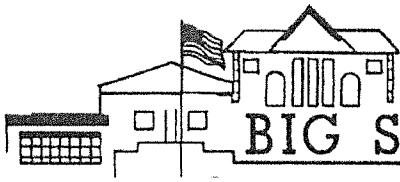
District Assurance of Regular Review

The South Dakota Department of Education will collect assurances from superintendents that ARP ESSER Plans have been reviewed, available for public comment, and amended if necessary at these points during the school year:

- December 2021 (in conjunction with December Child Count)
- June 2022 (in conjunction with Year-End Sign-off)
- December 2022 (in conjunction with December Child Count)
- June 2023 (in conjunction with Year-End Sign-off)

To facilitate transparency, the department will post the link to each school district’s plan on its website. It will be the responsibility of the district to ensure its link remains valid.

The “START WELL FALL 2020 PLAN” acts as the primary contingency plan should an outbreak occur.



BIG STONE CITY SCHOOL DISTRICT 25-1

Big Stone City School District #25-1 Committees 2021FY

Leadership Team

1. Kristin Roe
2. Rachel Berdan
3. Nichole Cooper
4. Jen Cronen
5. Shelley Haggerty
6. Christopher Folk

Technology Committee

1. Dorla Jacobson
2. Ashley Stoel
3. Erin Julius
4. Lynda Ostlund
5. Shelley Haggerty
6. Christopher Folk
7. John Witte, Rural Solutions

School Improvement Committee

1. Elem Teacher – Anne Lester
2. MS Teacher – Kristin Roe
3. SPED – Sylvia Musch
4. Title I – Jen Cronen
5. Shelley Haggerty
6. Christopher Folk
7. Sue Westermeyer, School Board Member

Capital Outlay Committee

1. Elem Teacher – Jen Cronen
2. MS Teacher – Ashley Stoel
3. Support Staff – Stacy Hennings
4. Head Custodian – Dan Lester
5. Shelley Haggerty
6. Christopher Folk

Title I Committee

1. Jen Cronen
2. Elem Teacher – Dorla Jacobson
3. MS Teacher – Ashley Stoel
4. Shelley Haggerty
5. Christopher Folk
6. Amy VanLith, School Board Member

Budget Committee

1. Christopher Folk
2. Shelley Haggerty
3. Jen Wiik, School Board President

Curriculum Review Committee

1. Based upon the need at the time
2. Minimum of 2 classroom teachers
3. Shelley Haggerty
4. Christopher Folk

Advisory Committee

1. Christopher Folk
2. Amy Adelman
3. Kristin Roe
4. vacant
5. Erin Julius

Hiring Committee

1. Elementary Teacher
2. Middle School Teacher
3. Shelley Haggerty
4. Christopher Folk

Fundraising Committee

1. Jennifer Cronen – liaison to the Parent Teacher Organization (PTO)

Start Well 2020/Distance Learning Committee

1. Dorla Jacobson
2. Erin Julius
3. Ashley Stoel
4. Jennifer Cronen
5. Rachel Berdan
6. Sylvia Musch
7. Shelley Haggerty
8. Christopher Folk
9. Hillary Henrich, Parent/School Board Member

Wellness Committee

1. Shelly Anderson
2. Shelley Haggerty
3. Christopher Folk
4. Kelly Wollschlager
5. Vacant – school board member
6. 6th grade student - pending