



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

October 18, 2021 at 6:00 PM

Location: School boardroom/CEO office

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

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

Others in attendance (list): _____

1. Call to order in Board Room and Establish Quorum. Time: _____
2. Roll Call ____Henrich ____Westermeyer ____Wiik ____VanLith ____Christensen
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: _____ MC: __ (____-____)
5. Community Input Session (5-minute maximum)
 - a. Amendment to the Fall 2021 “Back to Normal” School Plan per ARP (American Rescue Plan) requirements for DOE (Dept of Education) GMS (Grants Management System)
 1. Motion: _____ MC:____ (____-____)
6. Communication Items
 - a. Board Communication
 - b. Principal Report
 1. State Report Card
 - c. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions on the reports below.
 1. Revenue/Expenditure Summary Reports
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; a few more new LLLC building invoices that are paid through capital outlay, which then will be paid back through our planned process; invoices on concrete slab (½ LLLC – ½ school), parking lot, shed, and gutters. Replacement of gym fans per Conroy Electric (capital outlay plan item). LLLC playground work performed by Ronglien Excavating funded by the Legacy Saputo Grant. Otherwise normal activity for this time of year.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 - a. There are still invoices in the process of being reviewed and paid regarding the learning center building project. The plan will be to have all invoices finalized and paid by the November 2021 school board meeting so the project can be reviewed.
 5. Check Reconciliation Report
 6. Manual Journal Entry Board Report
 7. Two-year financial audit begins this week, 10/18/2021
 8. 2021FY Teacher Compensation Notification; the Big Stone City School District #25-1 has met the teacher compensation accountability for 2021FY per the data from the annual report. Per Bobbi L of the DOE. Correspondence will be present at meeting if viewing is needed.

9. 2021FY Official Notification of Excess Cash Accountabilities; due to coronavirus pandemic federal funding the accountability board passed a resolution allowing the coronavirus relief funds to be excluded from the reporting and also provided a complete waiver of excess cash balance penalties. Correspondence will be present at meeting if viewing is needed.
10. Verification of Annual Financial Report ending June 30, 2021. This has been completed and sent to DOE.

7. Consent Agenda Action Items

Motion: ____ ____ **MC:** ____ (____-____)

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard. The administration recommends all items included on the consent agenda below.
 1. Approval and/or corrections of the minutes from previous meeting(s); September 20, 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.
 - a. Hillary Henrich for Beyond Concrete work on school/LLLC playground concrete slab \$10,000.
 5. Approval of the Agreement between Big Stone City School District and Inter-Lakes Community Action Partnership Head Start Pre-Birth to Five Program
 - a. The purpose of this agreement is to meet the requirements of ESEA Section 1119 Title I, Coordination Requirements (SEC.1120B (b) Activities) and OHS, Head Start Performance Standards 1302.63. Correspondence will be present at meeting if viewing is needed.
 6. Approval of the Special Education Student Acknowledgement and Tuition Agreement from Ortonville School.
 - a. Like in previous, years, these forms are a requirement for MN special education students. These are our Big Stone City school district resident students who are on IEPs. These forms are acknowledging that our district is financially responsible for the special education costs associated with these students. The BSCS district monitors these students, along with Ortonville personnel.

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

- a. School events with public and use of school facility
 - i. School programs; example: Veteran's Day
 - ii. Example: Big Stone Volleyball League
- b. Next school board meeting: Based on reorg meeting, suggested third Monday of the month: October 18, 2021 (regular meeting) at 6:00pm in the School boardroom/CEO office

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	2,674.89	6,757.06
1120	PRIOR YEARS' AD VALOREM TAXES	780.63	4,382.05
1140	UTILITY TAX	5,565.02	699.33
1190	PENALTIES AND INTEREST ON TAX	312.44	1,165.88
1313	TUITION OTHER LEAS OUT STATE	0.00	0.00
1510	INTEREST EARNED	1,480.98	1,489.33
1791	YEARBOOK SALES	60.00	60.00
1910	RENTALS	3.00	3.00
1920	CONTRIBUTIONS AND DONATIONS	1,500.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	459.70	459.70
1990	OTHER	0.00	0.00
2110	COUNTY APPORTIONMENT	0.02	1,082.51
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	0.00	0.00
3112	STATE APPORTIONMENT	0.00	0.00
3114	BANK FRANCHISE TAX	0.00	0.00
3125	MENTOR GRANT PROGRAM	0.00	0.00
4151	OTHER STATE REV.	0.00	0.00
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	0.00
4159	TITLE II PART A REAP (84.367A)	0.00	0.00
4190	ESSER 2 - CFDA 84.425D	46,852.00	46,852.00
4191	ESSER 3 - CFDA 84.425U	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>59,688.68</u>	<u>64,450.86</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	530.93	1,708.51
1120	PRIOR YEARS' AD VALOREM TAXES	207.26	846.34
1190	PENALTIES AND INTEREST ON TAX	70.45	197.92
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>808.64</u>	<u>2,752.77</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	566.21	1,821.90
1120	PRIOR YEARS' AD VALOREM TAXES	199.66	784.07
1190	PENALTIES AND INTEREST ON TAX	71.28	184.75
1313	TUITION OTHER LEAS OUT STATE	0.00	0.00
1973	MEDICAID INDIRECT ADM SERVICES	26.00	26.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>863.15</u>	<u>2,816.72</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	629.25	629.25
1620	SALES TO ADULTS	112.00	112.00
1990	OTHER	21.55	21.55
4810	FEDERAL REIMBURSEMENT	6,316.75	17,361.70
5110	OPERATING TRANSFERS IN	0.00	0.00

Revenue		Monthly Activity	Balance @ EOM
51	FOOD SERVICE FUND	7,079.55	18,124.50
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	1,400.00	1,400.00
1981	DAY CARE CENTER SERVICES	15,792.40	32,555.20
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	3,515.45	8,338.61
1990	OTHER	134.00	5,430.36
4151	OTHER STATE REV.	0.00	47,400.00
4810	FEDERAL REIMBURSEMENT	2,007.39	4,095.02
53	PRESCHOOL/OST/LITTLE LIONS FUND	22,849.24	99,219.19
Grand Total:		91,289.26	187,364.04

Big Stone City School District 25-1

BSCS Expenditure Summary

10/13/2021 01:28 PM

Regular; Processing Month 09/2021; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 135,445.90	\$ 222,765.11
21	CAPITAL OUTLAY FUND	\$ (11,784.49)	\$ 22,195.41
22	SPECIAL EDUCATION FUND	\$ 10,460.88	\$ 12,003.40
51	FOOD SERVICE FUND	\$ 8,373.31	\$ 21,615.76
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 29,437.31	\$ 76,463.10
Grand Total:		\$ 171,932.91	\$ 355,042.78

Per Bank Statement

Ending- September 30, 2021

MAIN Account	\$ 210,535.39
CD First State Bank; 1.9%; Maturity 3/10/2022	\$ 308,921.39
LLLC Building Project	\$ 4,786.85
(11) ADV PYMT & (71) FLEX Account	\$ 8,605.32
(72) STUDENT COUNCIL Account	\$ 2,307.69

NOTE: Capital Outlay Fund monthly activity is negative \$11,784.49 expense due to a MJE to move dollars spent on the new LLLC building to LLLC Fund 53 (due from, due to accounts)

Invoice Number	Vendor Name	Invoice Date
Checking Account ID 1	Fund Number 10	GENERAL FUND
OCT 2021	ADVANCE PAYMENT FUND	10/08/2021
(SCHOOL CHECKING FUND)		4.00 PETTY CASH; HALLS COUGH DROPS
(SCHOOL CHECKING FUND)		3.70 SCHOOL POSTAGE
(SCHOOL CHECKING FUND)		43.25 CK# 4583; BACKGROUND CK (J TREXLER)
Vendor Name	ADVANCE PAYMENT FUND	50.95
2022FY AUDIT	ASB WORKERS' COMPENSATION FUND	10/05/2021
(WORKERS COMP RENEWAL)		282.00 2022FY WORK COMP AUDIT AMT
Vendor Name	ASB WORKERS' COMPENSATION FUND	282.00
21-Oct-0001	BMO MASTERCARD	10/18/2021
(PCARD)		38.49 PCARDC AMAZON SCHOOL MAILBOX
(PCARD)		68.54 PCARDC AMAZON ELEM SUPPLIES
(PCARD)		9.99 PCARDC AMAZON CUSTODIAL SUPPLY
(PCARD)		154.18 PCARDC Cintas Corp CUSTODIAL SERVICE
(PCARD)		9.99 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		9.99 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		177.61 PCARDC Centurylink TELEPHONE - SEP 2021
(PCARD)		357.20 PCARDC Arrowwood Resort SUPT CONF LODGIN
(PCARD)		294.00 PCARDC Ramkota Hotel CORE READING TRAINI
(PCARD)		98.00 PCARDC Ramkota Hotel STATE TESTING COORD
(PCARD)		226.89 PCARDC Waste Mgmt GARBAGE
(PCARD)		8.99 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		17.98 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		30.96 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		9.99 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		8.99 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		175.81 PCARDC Centurylink TELEPHONE - AUG 2021
(PCARD)		150.50 PCARDC Tristatewat WATER SERVICE
(PCARD)		118.52 PCARDC AMAZON COPY PAPER
(PCARD)		10.95 PCARDC AMAZON OFFICE LAMINATOR POUCHES
(PCARD)		17.68 PCARDC AMAZON CUSTODIAL BATTERIES
(PCARD)		611.99 PCARDC Hillyard CUSTODIAL SUPPLY
(PCARD)		37.44 PCARDC AMAZON ELEM SUPPLIES
(PCARD)		28.29 PCARD6 HARTMANS MTSS KITCHEN ROAR REWARD
(PCARD)		11.54 PCARD6 WALMART FFVP
(PCARD)		65.44 PCARD6 WALMART BLACK HILLS TRIP REIMBURS
(PCARD)		39.66 PCARD6 HARTMANS FFVP
(PCARD)		45.62 PCARD6 Hy-Vee FFVP
(PCARD)		75.28 PCARD5 Marathon FUEL
(PCARD)		30.50 PCARD5 AMAZON GR 3 REQ

Invoice Number	Vendor Name	Invoice Date
(PCARD)		67.43 PCARD5 Marathon FUEL
(PCARD)		67.81 PCARD4 Marathon FUEL
(PCARD)		82.07 PCARD4 Marathon FUEL
(PCARD)		80.45 PCARD5 Marathon FUEL
(PCARD)		62.42 PCARD5 Target GR 4 REQ
(PCARD)		23.36 PCARD5 Hobby Lobby GR 4 REQ
(PCARD)		76.80 PCARD2 Marathon FUEL
(PCARD)		23.29 PCARD2 Angels Attic Thft GR K REQ
(PCARD)		13.47 PCARD2 Dollar General GR K REQ
(PCARD)		63.78 PCARD2 Marathon FUEL
(PCARD)		25.73 PCARD2 Cenex FUEL - BLACK HILLS TRIP REI
(PCARD)		55.00 PCARD1 Marathon FUEL FOR LAWNMOWER
Vendor Name	BMO MASTERCARD	<u>3,582.62</u>
2022FY	BONANZA EDUCATION CENTER	10/05/2021
(FIELD TRIPS)		675.00 2022FY BONANZA FEE
Vendor Name	BONANZA EDUCATION CENTER	<u>675.00</u>
OCT 2021	CASH-WA DISTRIBUTING CO	10/12/2021
(FOOD SERVICE)		160.48 FFVP
Vendor Name	CASH-WA DISTRIBUTING CO	<u>160.48</u>
OCT 2021	CHRZANOWSKI, ALAN	10/08/2021
(SD TRIP HELP)		40.00 TIME PAID FOR VAN RETURN FOR SD TRIP
Vendor Name	CHRZANOWSKI, ALAN	<u>40.00</u>
OCT 2021	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	10/08/2021
(DUES & SERVICES)		150.00 SCHOOL LAWYER - LAW MEETING
Vendor Name	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	<u>150.00</u>
UTILITIES1-0130	CITY OF BIG STONE CITY	10/08/2021
(UTILITIES - 1952 BUILDING)		413.24 ELECTRIC
(UTILITIES - 1952 BUILDING)		36.15 WATER & SEWER CHARGES
(UTILITIES - 1952 BUILDING)		(50.00) WATER SEWER CREDIT
UTILITIES2-0130	CITY OF BIG STONE CITY	10/08/2021
(UTILITIES-1900)		335.55 ELECTRIC
(UTILITIES-1900)		37.53 WATER & SEWER CHARGES
(UTILITIES-1900)		(50.00) WATER SEWER CREDIT

Invoice Number	Vendor Name	Invoice Date
UTILITIES3-0130 (UTILITIES - GYM) (UTILITIES - GYM) (UTILITIES - GYM)	CITY OF BIG STONE CITY	10/08/2021
		395.30 ELECTRIC
		40.92 WATER & SEWER CHARGES
		(50.00) WATER SEWER CREDIT
Vendor Name	CITY OF BIG STONE CITY	<u>1,108.69</u>
9/30/2021 STMT (ADVERTISING) (ADVERTISING)	GRANT COUNTY REVIEW	10/05/2021
		63.91 SEPT 20 2021 BOARD PROCEEDINGS
		77.58 AUG 16 2021 BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	<u>141.49</u>
OCT 2021 (REIMBURSEMENT)	HAGGERTY, SHELLEY	10/05/2021
		49.50 PRINCIPAL MEETING 9/21/21 MILEAGE
Vendor Name	HAGGERTY, SHELLEY	<u>49.50</u>
OCT 2021 (REIMBURSEMENT)	JACOBSON, DORLA	10/05/2021
		27.93 GR 5 REQ
Vendor Name	JACOBSON, DORLA	<u>27.93</u>
OCT 2021-0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	10/08/2021
		56.61 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<u>56.61</u>
OCT 2021 (FOOD PURCHASES) (FOOD PURCHASES)	US FOODS	10/12/2021
		38.61 CUSTODIAL SUPPLIES
		164.74 FFVP
Vendor Name	US FOODS	<u>203.35</u>
SEPT 2021 BH TRIP (TRANSPORTATION RENT)	WEISMANTEL RENT-ALL	10/11/2021
		845.00 SEP 2021 BLACK HILLS TRIP TRANSPORT COST
Vendor Name	WEISMANTEL RENT-ALL	<u>845.00</u>
Fund Number	10	<u>7,373.62</u>
Checking Account ID	1	Fund Number 21
		CAPITAL OUTLAY FUND
OCT 2021 (SCHOOL HELP)	ANDERSON, ARLO	10/08/2021
		400.00 SHED REPAIR
Vendor Name	ANDERSON, ARLO	<u>400.00</u>

Invoice Number Vendor Name
 Description

Invoice Date
 Amount Detail Description

21-Oct-0001 BMO MASTERCARD

10/18/2021

(PCARD)

10.89 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

74.74 PCARDC Century Business USAGE AUG 2021

(PCARD)

152.28 PCARDC Century Business PRINCIPLE AUG 20

(PCARD)

234.32 PCARDC Century Business USAGE SEP 2021

(PCARD)

152.28 PCARDC Century Business PRINCIPLE SEP 20

(PCARD)

78.54 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

78.54 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

78.54 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

98.18 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

112.07 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

121.00 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

10.89 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

13.07 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

13.07 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

16.34 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

65.45 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

65.45 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

163.84 PCARD2 Menards LLLC SHED NEW BUILDING EX

(PCARD)

249.81 PCARD3 Menards FENCE FOR LLLC PLAYGROUND

(PCARD)

250.00 PCARD3 Menards FENCE FOR LLLC PLAYGROUND

(PCARD)

250.00 PCARD3 Menards FENCE FOR LLLC PLAYGROUND

(PCARD)

181.59 PCARD3 Big Stone Area Hardwar LLLC SHED

(PCARD)

(197.96) PCARDC AMAZON ELEM BULLETIN BOARD - CAP

(PCARD)

150.00 PCARDC Precision Machinin BUS MIRROR ASS

(PCARD)

415.00 PCARDC Beyond Concrete In NORTHEAST GYM

(PCARD)

130.90 PCARDC Scholastic ELEM CURRICULUM - CAP

(PCARD)

459.99 PCARDC Runnings AC UNIT - CAP OUTLAY

(PCARD)

5,000.00 PCARDC Beyond Concrete In SCHOOL PORTION

(PCARD)

(79.84) PCARD2 Menards LLLC SHED NEW BUILDING EX

Vendor Name BMO MASTERCARD

8,348.98

16008 CONROY ELECTRIC INC

10/05/2021

(MAINTENANCE & SUPPLIES)

418.94 REPLACE CLASSROOM AND 2 EMERGENCY LIGHTS

16025 CONROY ELECTRIC INC

10/05/2021

(MAINTENANCE & SUPPLIES)

4,298.15 REPLACE GYM FANS

Vendor Name CONROY ELECTRIC INC

4,717.09

9/11/2021 INV JB SEAMLESS GUTTERS LLC

10/08/2021

(BUILDING GUTTERS)

1,742.00 LLLC NEW BUILDING GUTTERS

Vendor Name JB SEAMLESS GUTTERS LLC

1,742.00

10/12/2021 02:45 PM

Unposted; Batch Description OCTOBER 18 2021 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

152761-1 RONGLIEN EXCAVATING INC

10/12/2021

(MAINTENANCE)

2,435.42 LLLC PARKING LOT BUILDING PROJ

Vendor Name RONGLIEN EXCAVATING INC

2,435.42

Fund Number 21

17,643.49

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

20669

BIG STONE THERAPIES INC

10/05/2021

(THERAPY)

598.76 OT SERVICES

Vendor Name BIG STONE THERAPIES INC

598.76

Fund Number 22

598.76

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

21-Oct-0001

BMO MASTERCARD

10/18/2021

(PCARD)

23.33 PCARD6 Berens SCHOOL FOOD

(PCARD)

504.72 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

2.97 PCARD6 HARTMANS KITCHEN SUPPLY

(PCARD)

49.47 PCARD6 WALMART SCHOOL FOOD

(PCARD)

10.69 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

8.48 PCARD6 Berens SCHOOL FOOD

(PCARD)

37.29 PCARD6 Berens SCHOOL FOOD

(PCARD)

6.58 PCARD6 Berens KITCHEN SUPPLY

(PCARD)

6.00 PCARD6 Berens SCHOOL FOOD

(PCARD)

63.86 PCARD6 Berens SCHOOL FOOD

(PCARD)

47.91 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

50.48 PCARD6 Berens SCHOOL FOOD

(PCARD)

37.28 PCARD6 Wyshbone Market SCHOOL FOOD

(PCARD)

47.78 PCARD6 Berens SCHOOL FOOD

(PCARD)

6.25 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

18.52 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

25.75 PCARD6 Hy-Vee SCHOOL FOOD

(PCARD)

57.74 PCARD6 Hy-Vee SCHOOL FOOD

Vendor Name BMO MASTERCARD

1,005.10

OCT 2021 CASH-WA DISTRIBUTING CO

10/12/2021

(FOOD SERVICE)

1,444.19 SCHOOL FOOD

Vendor Name CASH-WA DISTRIBUTING CO

1,444.19

OCT 2021 EAST SIDE JERSEY DAIRY

10/12/2021

(SCHOOL LUNCH MILK)

439.97 MILK PURCHASE

Vendor Name EAST SIDE JERSEY DAIRY

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

439.97

22 010826 SOUTH DAKOTA DEPT OF EDUCATION
 (COMMODITIES)

10/05/2021
 214.16 COMMODITIES

Vendor Name SOUTH DAKOTA DEPT OF EDUCATION

214.16

OCT 2021 US FOODS
 (FOOD PURCHASES)
 (FOOD PURCHASES)

10/12/2021
 1,490.66 SCHOOL FOOD
 46.50 KITCHEN SUPPLIES

Vendor Name US FOODS

1,537.16

Fund Number 51

4,640.58

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

OCT 2021 ADVANCE PAYMENT FUND

10/08/2021

(SCHOOL CHECKING FUND)

536.04 CK# 4584; STEPH FOLK; OST SUMMER ART

(SCHOOL CHECKING FUND)

280.50 CK# 4585; MACKENZIE MEDANICH; LLLC HELP

(SCHOOL CHECKING FUND)

55.00 CK# 4586; MYA JOHANSON; LLLC HELP

Vendor Name ADVANCE PAYMENT FUND

871.54

21-Oct-0001 BMO MASTERCARD

10/18/2021

(PCARD)

5,000.00 PCARDC Beyond Concrete In NEW LLLC PLAYG

(PCARD)

38.23 PCARD6 HARTMANS CACFP

(PCARD)

7.41 PCARD6 Hy-Vee CACFP

(PCARD)

111.05 PCARD3 HARTMANS CACFP

(PCARD)

58.56 PCARD3 AMAZON LLLC CANOPY RETURNING

(PCARD)

14.05 PCARD3 HARTMANS CACFP

(PCARD)

41.25 PCARD3 Dollar General LLLC SUPPLY

(PCARD)

53.44 PCARD3 Dollar General OPEN HOUSE PROF SE

(PCARD)

21.20 PCARD3 Dollar General CACFP

(PCARD)

73.41 PCARD3 Dairy Queen CACFP

(PCARD)

39.25 PCARD3 HARTMANS CACFP

(PCARD)

10.43 PCARD3 AMAZON LLLC SUPPLY

(PCARD)

38.00 PCARD3 Berkner Pizza CACFP

(PCARD)

18.74 PCARD3 Dollar General CACFP

(PCARD)

107.70 PCARD3 HARTMANS CACFP

(PCARD)

141.59 PCARD3 HARTMANS CACFP

(PCARD)

49.63 PCARD3 HARTMANS CACFP

(PCARD)

17.08 PCARD3 HARTMANS CACFP

(PCARD)

181.00 PCARD3 AMAZON OST - AIR BLOWER REPLACEME

(PCARD)

8.35 PCARD3 AMAZON CACFP

(PCARD)

19.72 PCARD3 AMAZON LLLC SUPPLY

(PCARD)

6.39 PCARD3 AMAZON LLLC SUPPLY

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(PCARD)		21.96 PCARD6 Berens CACFP
(PCARD)		28.91 PCARD6 Hy-Vee CACFP
(PCARD)		28.85 PCARD6 Hy-Vee CACFP
(PCARD)		272.98 PCARDC HARTMANS CACFP
(PCARD)		798.28 PCARDC HARTMANS CACFP
(PCARD)		8.98 PCARD6 HARTMANS CACFP
(PCARD)		36.28 PCARD3 HARTMANS CACFP
Vendor Name	BMO MASTERCARD	<hr/> 7,252.72
OCT 2021	CASH-WA DISTRIBUTING CO	10/12/2021
(FOOD SERVICE)		227.68 CACFP
Vendor Name	CASH-WA DISTRIBUTING CO	<hr/> 227.68
UTILITIES -0027	CITY OF BIG STONE CITY	10/08/2021
(UTILITIES)		0.00 ELECTRICAL
(UTILITIES)		0.00 WATER SEWER
Vendor Name	CITY OF BIG STONE CITY	<hr/> 0.00
9/30/2021 STMT	GRANT COUNTY REVIEW	10/05/2021
(ADVERTISING)		66.00 LLLC GRAND OPENING
Vendor Name	GRANT COUNTY REVIEW	<hr/> 66.00
OCT 2021	LESTER, ANNE	10/11/2021
(REIMBURSEMENT)		147.51 SERVICES FOR LLLC
(REIMBURSEMENT)		160.83 CACFP
(REIMBURSEMENT)		174.66 LLLC SUPPLIES
Vendor Name	LESTER, ANNE	<hr/> 483.00
65789	ORTONVILLE INDEPENDENT AND NORTHERN STAR	10/05/2021
(ADVERTISING)		78.75 LLLC GRAND OPENING
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	<hr/> 78.75
152761-1	RONGLIEN EXCAVATING INC	10/12/2021
(MAINTENANCE)		5,081.00 PLAYGROUND WORK - SAPUTO GRANT
Vendor Name	RONGLIEN EXCAVATING INC	<hr/> 5,081.00
OCT 2021	US FOODS	10/12/2021

BSCS Board Report - Detail

Unposted; Batch Description OCTOBER 18 2021 AP BOARD CKS

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

(FOOD PURCHASES)

465.00 CACFP

Vendor Name US FOODS

465.00

Fund Number 53

14,525.69

Checking Account ID 1

44,782.14

	<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											
												1,202.13
	GROSS:	1,359.69	1,359.69	0.00	1,359.69	1,359.69	2,033.24	2,033.24	2,033.24	1,911.25		
2,033.24	EMPLOYEE:	(34.30)	(19.24)	0.00	(84.30)	(19.72)	(121.99)				(551.56)	0.00
	EMPLOYER:				84.30	19.72	121.99	0.00	0.00	0.00	251.10	0.00
ANDEARL	ANDERSON, ARLO											
												932.45
	GROSS:	1,009.69	0.00	0.00	1,009.69	1,009.69	1,114.24	1,114.24	1,114.24	1,047.39		
1,114.24	EMPLOYEE:	0.00	0.00	0.00	(62.50)	(14.64)	(66.85)				(37.70)	0.00
	EMPLOYER:				62.60	14.64	66.85	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
												952.63
	GROSS:	1,735.29	0.00	0.00	1,735.29	1,735.29	2,294.35	2,294.35	2,294.35	2,156.69		
2,294.35	EMPLOYEE:	(125.75)	0.00	0.00	(107.59)	(25.16)	(137.66)				(945.56)	0.00
	EMPLOYER:				107.59	25.16	137.66	0.00	0.00	0.00	501.10	0.00
ATHECHA	ATHEY, CHARLOTTE											
												341.69
	GROSS:	370.00	0.00	0.00	370.00	370.00	0.00	370.00	370.00	370.00		
370.00	EMPLOYEE:	0.00	0.00	0.00	(22.94)	(5.37)	0.00				0.00	0.00
	EMPLOYER:				22.94	5.37	0.00	0.00	0.00	0.00	0.00	0.00
BOLSPAT	BOLSTA, PATRICIA											
												55.87
	GROSS:	60.50	0.00	0.00	60.50	60.50	0.00	60.50	60.50	60.50		
60.50	EMPLOYEE:	0.00	0.00	0.00	(3.75)	(0.88)	0.00				0.00	0.00
	EMPLOYER:				3.75	0.88	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
												267.43
	GROSS:	452.00	452.00	0.00	452.00	452.00	0.00	452.00	452.00	452.00		
452.00	EMPLOYEE:	(50.00)	(100.00)	0.00	(28.02)	(6.55)	0.00				0.00	0.00
	EMPLOYER:				28.02	6.55	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
												1,661.88
	GROSS:	1,915.55	0.00	0.00	1,915.55	1,915.55	2,067.69	2,067.69	2,067.69	1,943.63		
2,067.69	EMPLOYEE:	(87.78)	0.00	0.00	(118.76)	(27.78)	(124.06)				(47.43)	0.00
	EMPLOYER:				118.76	27.78	124.06	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
CHRIMEG	CHRISTIANSSEN, MEGAN											
												1,272.78
	GROSS:	1,495.00	1,495.00	0.00	1,495.00	1,495.00	0.00	1,495.00	1,495.00	1,495.00		
1,495.00	EMPLOYEE:	(44.92)	(62.93)	0.00	(92.69)	(21.68)	0.00				0.00	0.00
	EMPLOYER:				92.69	21.68	0.00	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH											
												1,077.23
	GROSS:	1,201.32	0.00	0.00	1,201.32	1,201.32	1,278.00	1,278.00	1,278.00	1,201.32		
1,278.00	EMPLOYEE:	0.00	0.00	0.00	(74.48)	(17.42)	(76.68)				(32.19)	0.00
	EMPLOYER:				74.48	17.42	76.68	0.00	0.00	0.00	0.00	0.00
CLARHAI	CLARK, HAILEY											
												695.63
	GROSS:	753.25	0.00	0.00	753.25	753.25	0.00	753.25	753.25	753.25		
753.25	EMPLOYEE:	0.00	0.00	0.00	(46.70)	(10.92)	0.00				0.00	0.00
	EMPLOYER:				46.70	10.92	0.00	0.00	0.00	0.00	0.00	0.00
COOPKER	COOPER, KERSTIN											
												844.21
	GROSS:	1,007.09	0.00	0.00	1,007.09	1,007.09	1,109.68	1,109.68	1,109.68	1,043.10		
1,109.68	EMPLOYEE:	(67.79)	0.00	0.00	(62.44)	(14.60)	(66.58)				(54.06)	0.00
	EMPLOYER:				62.44	14.60	66.58	0.00	0.00	0.00	1.10	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
LESTANN	LESTER, ANNE M											
												3,692.00
	GROSS:	4,501.72	0.00	0.00	4,501.72	4,501.72	4,789.06	4,789.06	4,789.06	4,501.72		
4,789.06	EMPLOYEE:	(385.04)	0.00	0.00	(279.11)	(65.27)	(287.34)				(80.30)	0.00
	EMPLOYER:				279.11	65.27	287.34	0.00	0.00	0.00	1.10	0.00
LESTDAN	LESTER, DAN											
												1,870.06
	GROSS:	2,271.75	0.00	0.00	2,271.75	2,271.75	2,834.63	2,834.63	2,834.63	2,664.55		
2,834.63	EMPLOYEE:	(173.53)	0.00	0.00	(140.85)	(32.94)	(170.08)				(447.17)	0.00
	EMPLOYER:				140.85	32.94	170.08	0.00	0.00	0.00	501.10	0.00
MUENKIM	MUENCHOW, KIMBERLY											
												321.04
	GROSS:	517.25	517.25	0.00	517.25	517.25	715.88	715.88	715.88	672.93		
715.88	EMPLOYEE:	(100.00)	(10.62)	0.00	(32.07)	(7.50)	(42.95)				(201.70)	0.00
	EMPLOYER:				32.07	7.50	42.95	0.00	0.00	0.00	0.00	0.00
MUENRAC	MUENCHOW, RACHELLE											
												1,883.90
	GROSS:	2,478.08	2,478.08	0.00	2,478.08	2,478.08	3,000.00	3,000.00	3,000.00	2,820.00		
3,000.00	EMPLOYEE:	(255.29)	(115.52)	0.00	(153.64)	(35.93)	(180.00)				(375.72)	0.00
	EMPLOYER:				153.64	35.93	180.00	0.00	0.00	0.00	501.10	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,773.35
	GROSS:	3,522.31	0.00	0.00	3,522.31	3,522.31	3,788.07	3,788.07	3,788.07	3,560.79		
3,788.07	EMPLOYEE:	(467.51)	0.00	0.00	(218.38)	(51.07)	(227.28)				(50.48)	0.00
	EMPLOYER:				218.38	51.07	227.28	0.00	0.00	0.00	1.10	0.00
OFARRIT	O'FARRELL, RITA											
												45.71
	GROSS:	49.50	0.00	0.00	49.50	49.50	0.00	49.50	49.50	49.50		
49.50	EMPLOYEE:	0.00	0.00	0.00	(3.07)	(0.72)	0.00				0.00	0.00
	EMPLOYER:				3.07	0.72	0.00	0.00	0.00	0.00	0.00	0.00
OGREAMB	OGREN, AMBER											
												2,449.62
	GROSS:	2,820.00	0.00	0.00	2,820.00	2,820.00	3,000.00	3,000.00	3,000.00	2,820.00		
3,000.00	EMPLOYEE:	(154.65)	0.00	0.00	(174.84)	(40.89)	(180.00)				0.00	0.00
	EMPLOYER:				174.84	40.89	180.00	0.00	0.00	0.00	1.10	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,115.12
	GROSS:	1,207.49	1,207.49	0.00	1,207.49	1,207.49	1,284.56	1,284.56	1,284.56	1,207.49		
1,284.56	EMPLOYEE:	0.00	0.00	0.00	(74.86)	(17.51)	(77.07)				0.00	0.00
	EMPLOYER:				74.86	17.51	77.07	0.00	0.00	0.00	1.10	0.00
RABIKRI	RABINE, KRISTINA E											
												2,961.99
	GROSS:	3,616.57	0.00	0.00	3,616.57	3,616.57	3,847.42	3,847.42	3,847.42	3,616.57		
3,847.42	EMPLOYEE:	(377.91)	0.00	0.00	(224.23)	(52.44)	(230.85)				0.00	0.00
	EMPLOYER:				224.23	52.44	230.85	0.00	0.00	0.00	1.10	0.00
RAFFAMY	RAFFETY, AMY											
												1,047.92
	GROSS:	1,202.78	1,202.78	0.00	1,202.78	1,202.78	1,279.55	1,279.55	1,279.55	1,202.78		
1,279.55	EMPLOYEE:	0.00	0.00	0.00	(74.57)	(17.44)	(76.77)				(62.85)	0.00
	EMPLOYER:				74.57	17.44	76.77	0.00	0.00	0.00	1.10	0.00
RICKHAN	RICK, HANNAH											
												2,359.75
	GROSS:	2,867.04	0.00	0.00	2,867.04	2,867.04	3,050.04	3,050.04	3,050.04	2,867.04		
3,050.04	EMPLOYEE:	(287.96)	0.00	0.00	(177.76)	(41.57)	(183.00)				0.00	0.00
	EMPLOYER:				177.76	41.57	183.00	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												2,610.18
	GROSS:	3,202.03	3,202.03	0.00	3,202.03	3,202.03	3,829.40	3,829.40	3,829.40	3,599.64		
3,829.40	EMPLOYEE:	(229.06)	(117.81)	0.00	(198.53)	(46.43)	(229.76)				(397.61)	0.00
	EMPLOYER:				198.53	46.43	229.76	0.00	0.00	0.00	501.10	0.00

	<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>
SCHMLEO	SCHMIEG, LEON											
												998.86
	GROSS:	1,081.60	0.00	0.00	1,081.60	1,081.60	0.00	1,081.60	1,081.60	1,081.60		
1,081.60	EMPLOYEE:	0.00	0.00	0.00	(67.06)	(15.68)	0.00				0.00	0.00
	EMPLOYER:				67.06	15.68	0.00	0.00	0.00	0.00	0.00	0.00
SWINROB	SWINT, ROBERT JR											
												633.95
	GROSS:	758.42	758.42	0.00	758.42	758.42	0.00	780.00	780.00	780.00		
780.00	EMPLOYEE:	(42.93)	(23.52)	0.00	(47.02)	(11.00)	0.00				(21.58)	0.00
	EMPLOYER:				47.02	11.00	0.00	0.00	0.00	0.00	0.00	0.00
TRAURUT	TRAUTNER, RUTH											
												2,114.91
	GROSS:	2,532.54	0.00	0.00	2,532.54	2,532.54	2,738.17	2,738.17	2,738.17	2,573.88		
2,738.17	EMPLOYEE:	(204.82)	0.00	0.00	(157.02)	(36.72)	(164.29)				(60.41)	0.00
	EMPLOYER:				157.02	36.72	164.29	0.00	0.00	0.00	1.10	0.00
VANVEMM	VAN VOOREN, EMMA											
												2,407.95
	GROSS:	2,820.00	0.00	0.00	2,820.00	2,820.00	3,000.00	3,000.00	3,000.00	2,820.00		
3,000.00	EMPLOYEE:	(196.32)	0.00	0.00	(174.84)	(40.89)	(180.00)				0.00	0.00
	EMPLOYER:				174.84	40.89	180.00	0.00	0.00	0.00	1.10	0.00
VANLAMY	VANLITH, AMY M											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
VOELHET	VOELTZ, HETHER											
												2,171.59
	GROSS:	2,402.32	0.00	0.00	2,502.32	2,502.32	3,050.04	2,950.04	2,950.04	2,767.04		
3,050.04	EMPLOYEE:	0.00	0.00	0.00	(155.14)	(36.28)	(183.00)				(504.03)	0.00
	EMPLOYER:				155.14	36.28	183.00	0.00	0.00	0.00	504.95	0.00
VOLKJOA	VOLKENANT, JOANN											
												92.35
	GROSS:	100.00	0.00	0.00	100.00	100.00	0.00	100.00	100.00	100.00		
100.00	EMPLOYEE:	0.00	0.00	0.00	(6.20)	(1.45)	0.00				0.00	0.00
	EMPLOYER:				6.20	1.45	0.00	0.00	0.00	0.00	0.00	0.00
WESTSUS	WESTERMEYER, SUSAN											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY											
												362.32
	GROSS:	400.00	0.00	0.00	400.00	400.00	0.00	400.00	400.00	400.00		
400.00	EMPLOYEE:	(7.08)	0.00	0.00	(24.80)	(5.80)	0.00				0.00	0.00
	EMPLOYER:				24.80	5.80	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal:				Female: 39		Male: 7		Total: 46		Net:		62,845.21
	GROSS:	75,905.24	21,482.51	0.00	76,294.40	76,294.40	83,464.66	88,955.74	89,184.90	83,947.89		
89,344.90	EMPLOYEE:	(4,971.85)	(724.01)	0.00	(4,730.26)	(1,105.26)	(9,107.85)				(5,859.46)	0.00
	EMPLOYER:				4,730.26	1,106.26	5,307.85	0.00	0.00	0.00	3,766.48	0.00

Annual; Processing Month 09/2021; 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 09/2021; 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	20,936.64	(77,242.78)	(56,306.14)
10 110	TAXES RECEIVABLE - CURRENT	115,409.56	(2,575.65)	112,833.91
10 112	TAXES RECEIVABLE - DELINQUENT	0.00	0.00	0.00
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
10 180	INVESTMENTS	308,921.39	1,479.44	310,400.83
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	449,260.59	(78,338.99)	370,921.60
Total Assets and Deferred Outflows of Resources:		449,260.59	(78,338.99)	370,921.60
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	(6.12)	(6.12)
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - STANDARD LIFE	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	115,409.56	(2,575.65)	112,833.91
	Current Liabilities Subtotal:	114,836.73	(2,581.77)	112,254.96
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	330,430.86	(75,757.22)	254,673.64
	Fund Balance Subtotal:	334,423.86	(75,757.22)	258,666.64
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		449,260.59	(78,338.99)	370,921.60

Annual; Processing Month 09/2021; 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	2,445.25	(129.75)	2,315.50
	Current Assets Subtotal:	<u>2,445.25</u>	<u>(129.75)</u>	<u>2,315.50</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,445.25</u>	<u>(129.75)</u>	<u>2,315.50</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,445.25	(129.75)	2,315.50
	Fund Balance Subtotal:	<u>2,445.25</u>	<u>(129.75)</u>	<u>2,315.50</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,445.25</u>	<u>(129.75)</u>	<u>2,315.50</u>

Annual; Processing Month 09/2021; 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	112,625.86	(8,428.50)	104,197.36
21 110	TAXES RECEIVABLE - CURRENT	69,611.83	(530.93)	69,080.90
21 112	TAXES RECEIVABLE - DELINQUENT	393.22	(207.26)	185.96
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	68,199.65	21,021.63	89,221.28
Current Assets Subtotal:		<u>250,830.56</u>	<u>11,854.94</u>	<u>262,685.50</u>
Total Assets and Deferred Outflows of Resources:		<u>250,830.56</u>	<u>11,854.94</u>	<u>262,685.50</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	84,684.14	(738.19)	83,945.95
Current Liabilities Subtotal:		<u>84,684.14</u>	<u>(738.19)</u>	<u>83,945.95</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	166,146.42	12,593.13	178,739.55
Fund Balance Subtotal:		<u>166,146.42</u>	<u>12,593.13</u>	<u>178,739.55</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>250,830.56</u>	<u>11,854.94</u>	<u>262,685.50</u>

Annual; Processing Month 09/2021; 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	141,950.23	(9,597.73)	132,352.50
22 110	TAXES RECEIVABLE - CURRENT	74,237.23	(566.21)	73,671.02
22 112	TAXES RECEIVABLE - DELINQUENT	752.60	(199.56)	553.04
	Current Assets Subtotal:	<u>216,940.06</u>	<u>(10,363.50)</u>	<u>206,576.56</u>
Total Assets and Deferred Outflows of Resources:		<u>216,940.06</u>	<u>(10,363.50)</u>	<u>206,576.56</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 553	TAXES LEVIED FOR FUTURE PERIODS	87,898.75	(765.77)	87,132.98
	Current Liabilities Subtotal:	<u>87,899.57</u>	<u>(765.77)</u>	<u>87,133.80</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	129,040.49	(9,597.73)	119,442.76
	Fund Balance Subtotal:	<u>129,040.49</u>	<u>(9,597.73)</u>	<u>119,442.76</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>216,940.06</u>	<u>(10,363.50)</u>	<u>206,576.56</u>

Annual; Processing Month 09/2021; 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	(2,197.45)	(1,293.76)	(3,491.21)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,320.90	0.00	1,320.90
51 171	INVENTORY-STORES PURCH FOR RES	2,789.44	0.00	2,789.44
51 172	INVENTORY OF DONATED FOOD	13,010.32	0.00	13,010.32
	Current Assets Subtotal:	<u>14,923.21</u>	<u>(1,293.76)</u>	<u>13,629.45</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	(62,385.23)	0.00	(62,385.23)
	Long-term Assets Subtotal:	<u>21,892.38</u>	<u>0.00</u>	<u>21,892.38</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><u>53,649.21</u></u>	<u><u>(1,293.76)</u></u>	<u><u>52,355.45</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE-AFLAC	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE-NPIP	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
	Current Liabilities Subtotal:	<u>0.03</u>	<u>0.00</u>	<u>0.03</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	40,935.73	(1,293.76)	39,641.97

Annual; Processing Month 09/2021; 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 Balance Subtotal:	49,101.31	(1,293.76)	47,807.55
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>53,649.21</u>	<u>(1,293.76)</u>	<u>52,355.45</u>

Annual; Processing Month 09/2021; 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	27,146.76	(6,588.07)	20,558.69
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>27,146.76</u>	<u>(6,588.07)</u>	<u>20,558.69</u>
<u>Long-term Assets</u>				
53 202	BUILDINGS	91,457.49	21,021.63	112,479.12
	Long-term Assets Subtotal:	<u>91,457.49</u>	<u>21,021.63</u>	<u>112,479.12</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	156.41	0.00	156.41
	Other Assets Subtotal:	<u>156.41</u>	<u>0.00</u>	<u>156.41</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	55,751.84	0.00	55,751.84
	Deferred Outflows of Resources Subtotal:	<u>55,751.84</u>	<u>0.00</u>	<u>55,751.84</u>
	Total Assets and Deferred Outflows of Resources:	<u>174,512.50</u>	<u>14,433.56</u>	<u>188,946.06</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	68,199.65	21,021.63	89,221.28
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>68,205.72</u>	<u>21,021.63</u>	<u>89,227.35</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	15,104.50	0.00	15,104.50
	Deferred Inflows of Resources Subtotal:	<u>15,104.50</u>	<u>0.00</u>	<u>15,104.50</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	91,202.28	(6,588.07)	84,614.21
	Fund Balance Subtotal:	<u>91,202.28</u>	<u>(6,588.07)</u>	<u>84,614.21</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>174,512.50</u>	<u>14,433.56</u>	<u>188,946.06</u>

Annual; Processing Month 09/2021; 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	5,797.20	492.62	6,289.82
	Current Assets Subtotal:	<u>5,797.20</u>	<u>492.62</u>	<u>6,289.82</u>
Total Assets and Deferred Outflows of Resources:		<u>5,797.20</u>	<u>492.62</u>	<u>6,289.82</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,797.20	492.62	6,289.82
	Fund Balance Subtotal:	<u>5,797.20</u>	<u>492.62</u>	<u>6,289.82</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>5,797.20</u>	<u>492.62</u>	<u>6,289.82</u>

Annual; Processing Month 09/2021; 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	2,307.69	0.00	2,307.69
	Current Assets Subtotal:	<u>2,307.69</u>	<u>0.00</u>	<u>2,307.69</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>2,307.69</u></u>	<u><u>0.00</u></u>	<u><u>2,307.69</u></u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	2,307.69	0.00	2,307.69
	Fund Balance Subtotal:	<u>2,307.69</u>	<u>0.00</u>	<u>2,307.69</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>2,307.69</u></u>	<u><u>0.00</u></u>	<u><u>2,307.69</u></u>

Annual; Processing Month 09/2021; 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	128,853.30	0.00	128,853.30
90 204	EQUIPMENT - LOCAL	228,160.00	0.00	228,160.00
	Long-term Assets Subtotal:	<u>1,175,374.00</u>	<u>0.00</u>	<u>1,175,374.00</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,175,374.00</u>	<u>0.00</u>	<u>1,175,374.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	853,801.00	0.00	853,801.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	321,573.00	0.00	321,573.00
	Fund Balance Subtotal:	<u>1,175,374.00</u>	<u>0.00</u>	<u>1,175,374.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,175,374.00</u>	<u>0.00</u>	<u>1,175,374.00</u>

Batch Description: SEPTEMBER 30 2021 CHECK RECONCILIATION Processing Month: 09/2021
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	09/30/2021	210,535.39

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37066	SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION	08/16/2021	450.00
37071	AFLAC	09/01/2021	1,406.26
37074	NORTHERN PLAINS INSURANCE POOL	09/01/2021	6,665.12
37075	SANFORD HEALTH FLEX PLAN	09/01/2021	11.55
37078	THE STANDARD INSURANCE COMPANY	09/01/2021	9.04
37080	ADVANCE PAYMENT FUND	09/20/2021	135.03
37089	ELABO	09/20/2021	60.00
37095	LARRY'S REFRIGERATION & HEATING INC	09/20/2021	3,655.69
37096	MILBANK GLASS & MORE	09/20/2021	441.50
37099	ZACH OSTLUND	09/20/2021	35.00
37100	PRAIRIE FIVE RIDES	09/20/2021	285.00
37101	SDAESP - AREA PRINCIPALS	09/20/2021	70.00
	Total:		<u>13,224.19</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
210,535.39	(13,224.19)	197,311.20	197,311.20	0.00

Cleared Automatic Payment Total:	40,741.91
Cleared Checks Total:	43,952.34
Cleared Direct Deposit Total:	(108,533.31)
Cleared Void Total:	36.94
Cleared Cash Receipt Total:	89,809.82
Cleared Manual Journal Entries Total:	(235.80)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

9/30/2021

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 101	9/14/2021	MJ22-014		35.80	MEDICAID ADMIN FEE
10 2490 000 319	9/14/2021	MJ22-014	35.80		MEDICAID ADMIN FEE
11 101	9/30/2021	MJ22-015		129.75	ADV PYMT CKS
11 1190 000 479 011	9/30/2021	MJ22-015	129.75		ADV PYMT CKS
71 101	9/30/2021	MJ22-015		725.70	FLEX PAYMENT TXFR
71 1190 000 479 012	9/30/2021	MJ22-015	725.70		FLEX PAYMENT TXFR
10 553	9/20/2021	MJ22-016	2,367.14		GRANT COUNTY AUGUST 2021 APPORTIONMENT
10 110	9/20/2021	MJ22-016		2,367.14	GRANT COUNTY AUGUST 2021 APPORTIONMENT
21 553	9/20/2021	MJ22-016	454.06		GRANT COUNTY AUGUST 2021 APPORTIONMENT
21 110	9/20/2021	MJ22-016		454.06	GRANT COUNTY AUGUST 2021 APPORTIONMENT
22 553	9/20/2021	MJ22-016	484.25		GRANT COUNTY AUGUST 2021 APPORTIONMENT
22 110	9/20/2021	MJ22-016		484.25	GRANT COUNTY AUGUST 2021 APPORTIONMENT
10 553	9/20/2021	MJ22-016	208.51		ROBERTS COUNTY AUGUST 2021 APPORTIONMENT
10 110	9/20/2021	MJ22-016		208.51	ROBERTS COUNTY AUGUST 2021 APPORTIONMENT
21 553	9/20/2021	MJ22-016	284.13		ROBERTS COUNTY AUGUST 2021 APPORTIONMENT
21 110	9/20/2021	MJ22-016		76.87	ROBERTS COUNTY AUGUST 2021 APPORTIONMENT
21 112	9/20/2021	MJ22-016		207.26	ROBERTS COUNTY AUGUST 2021 APPORTIONMENT
22 553	9/20/2021	MJ22-016	281.52		ROBERTS COUNTY AUGUST 2021 APPORTIONMENT
22 110	9/20/2021	MJ22-016		81.96	ROBERTS COUNTY AUGUST 2021 APPORTIONMENT
22 112	9/20/2021	MJ22-016		199.56	ROBERTS COUNTY AUGUST 2021 APPORTIONMENT
10 101	9/15/2021	MJ22-017		200.00	CITY UTILITY ERROR IN CHARGE
10 2549 041 321	9/15/2021	MJ22-017	200.00		CITY UTILITY ERROR IN CHARGE
			5,170.86	5,170.86	TOTAL DEBITS AND CREDITS