



BIG STONE CITY SCHOOL DISTRICT 25-1

“Educating all students for a lifetime of success!”

SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

November 15, 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)
6. Communication Items
 - a. Board Communication
 1. The ASBSD Legislative Action Network is designed to activate designated members of local school boards to represent the legislative positions of the Association and their local board. Every school board appoints a board member as its ASBSD Legislative Action Network (LAN) member and those members will periodically be contacted by ASBSD asking them to contact their legislator(s) and attend to legislative issues.
 - a. Approve the appointment of a school board member as an ASBSD Legislative Action Network (LAN member) Motion: ____ MC: __ (____-____)
 2. Set the first negotiations meeting for the February 2022 school board meeting
 - a. The usual purpose of this meeting is to finalize and approve the ground rules.
 - b. Principal Report
 1. Good news items
 - a. Parent/teacher conference attendance rates
 - b. Veteran’s Day Program, November 11
 - c. American Education Week, November 15-19
 - d. Thanksgiving Meal set for November 17
 - e. 5th grade students share experience with STARBASE
 - 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; Eide Bailly two year audit progress billing \$12,500; Ortonville school tuition billing for the 1st qtr \$40,371.11; 3D Security fire alarm system sensor updates throughout the entire school totaling \$25,022.77 on budget with capital outlay plan; Cashwa Distributing new two door freezer for kitchen \$4,673 under budget with capital outlay plan; Rongliens playground renovation this summer \$8,785.86.
 3. Payroll Register – Unitemized Report (current month)

4. Balance Sheet
 - a. Grants awarded to the LLLC/OST; CRRSA grant #2 both programs; \$14,700
 - b. Grant awarded to the LLLC from Saputo Legacy Program for a new playground \$25,000
 - c. Financial Report for the LLLC and OST programs
 - d. Revenue/Expenditure Report for the new LLLC building
5. Check Reconciliation Report
6. Manual Journal Entry Board Report
7. Two-year financial audit began the week of 10/18/2021. It went very well and the expectation on timeline for the final audit report will be the middle of December. Discussed with auditors that it would work out well to have the audit report complete for the December 20, 2021 school board meeting.
8. The school received a letter from bit (bureau of information and telecommunication) about our cybersecurity risk assessment that was done last summer. This group is affiliated with the state and DOE. They have been doing these risk assessments on all public schools as cyber-attacks are on the rise. We received a score of 62% which illustrates an opportunity for improvement in areas that they have listed for us. Our technology team will analyze their recommendations along with our 3rd party company, John with Rural Solutions, and do our best to close gaps on vulnerability.

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); October 18, 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 work agreement for Mya Johanson as paraprofessional.
 6. Approval to request school property/liability insurance bids for the July 1 2022-June 30 2023 coverage year.
 - a. Per our insurance pool bylaws, this motion is needed so that we can attempt to start the bidding process if applicable. This may not be used but would like to have the option if need be.

- 8. Discussion** (Items listed below for discussion may be acted upon by the school board)
- a. Policy JHCC-R Communicable Disease; Lice policy regulation update and discussion; possible first reading
 - b. School basketball plan for the 2021-2022 season; we are still receiving interest from students for numbers.
 - c. Next school board meeting: Based on reorg meeting, suggested third Monday of the month: Dec 20, 2021 (regular meeting) at 6:00pm in the School boardroom/CEO office

Note: after executive session(s), there may be a motion and second to approve an item.

- 9. Executive Session** Motion: _____ MC: _____ (____-____) Time: _____
- a. Entered to discuss employee matters in accordance to SDCL 1-25-2(1)
 - b. Declare out at what time: _____

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	94,744.84	101,501.90
1120	PRIOR YEARS' AD VALOREM TAXES	560.72	4,942.77
1140	UTILITY TAX	0.00	699.33
1190	PENALTIES AND INTEREST ON TAX	100.20	1,266.08
1313	TUITION OTHER LEAS OUT STATE	0.00	0.00
1510	INTEREST EARNED	1.48	1,490.81
1791	YEARBOOK SALES	0.00	60.00
1910	RENTALS	0.00	3.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	459.70
1990	OTHER	0.00	0.00
2110	COUNTY APPORTIONMENT	778.87	1,861.38
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.	560.70	560.70
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	0.00
4159	TITLE II PART A REAP (84.367A)	0.00	0.00
4190	ESSER 2 - CFDA 84.425D	0.00	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>96,746.81</u>	<u>161,197.67</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	16,168.41	17,876.92
1120	PRIOR YEARS' AD VALOREM TAXES	88.64	934.98
1190	PENALTIES AND INTEREST ON TAX	15.86	213.78
1990	OTHER	1,795.00	1,795.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>18,067.91</u>	<u>20,820.68</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	17,243.21	19,065.11
1120	PRIOR YEARS' AD VALOREM TAXES	82.74	866.81
1190	PENALTIES AND INTEREST ON TAX	14.67	199.42
1313	TUITION OTHER LEAS OUT STATE	0.00	0.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	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>17,340.62</u>	<u>20,157.34</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	1,099.60	1,728.85
1620	SALES TO ADULTS	268.10	380.10
1990	OTHER	0.00	21.55
4810	FEDERAL REIMBURSEMENT	8,323.54	25,685.24

BSCS Revenue Summary

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

Revenue		Monthly Activity	Balance @ EOM
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	9,691.24	27,815.74
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	1,275.00	2,675.00
1981	DAY CARE CENTER SERVICES	16,298.35	48,853.55
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	888.00	9,226.61
1990	OTHER	35,675.87	41,106.23
4151	OTHER STATE REV.	29,400.00	76,800.00
4810	FEDERAL REIMBURSEMENT	1,712.75	5,807.77
53	PRESCHOOL/OST/LITTLE LIONS FUND	85,249.97	184,469.16
Grand Total:		227,096.55	414,460.59

Big Stone City School District 25-1

BSCS Expenditure Summary

11/11/2021 01:01 PM

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

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 78,097.57	\$ 300,862.68
21	CAPITAL OUTLAY FUND	\$ 12,050.67	\$ 34,246.08
22	SPECIAL EDUCATION FUND	\$ 11,057.93	\$ 23,061.33
51	FOOD SERVICE FUND	\$ 8,570.21	\$ 30,185.97
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 33,805.56	\$ 110,268.66
Grand Total:		\$ 143,581.94	\$ 498,624.72

Per Bank Statement	Ending-	October 31, 2021	
MAIN Account			\$ 286,043.17
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 310,400.83
LLC Building Project - CLOSED; moved remaining funds to offset expenses associated with building			\$ -
(11) ADV PYMT & (71) FLEX Account			\$ 9,463.77
(72) STUDENT COUNCIL Account			\$ 1,919.85

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

Invoice Number	Vendor Name	Invoice Date
NOV 2021	ADVANCE PAYMENT FUND	11/10/2021
(SCHOOL CHECKING FUND)		43.25 CK# 4588 SD DCI BACKGROUND CK (JOHANSON)
Vendor Name	ADVANCE PAYMENT FUND	43.25
<hr/>		
21-Nov-0001	BMO MASTERCARD	11/15/2021
(PCARD)		87.01 PCARD2 Marathon FUEL
(PCARD)		44.63 PCARD2 Dollar General MTSS STAFF INCENTI
(PCARD)		9.88 PCARD4 Runnings CUSTODIAL MAINT SCREEN
(PCARD)		64.04 PCARD4 Marathon FUEL
(PCARD)		85.39 PCARD4 Marathon FUEL
(PCARD)		61.53 PCARD4 Target GR K REQ
(PCARD)		69.17 PCARD5 Marathon FUEL
(PCARD)		29.28 PCARD5 AMAZON GR 3 REQ
(PCARD)		7.99 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		470.26 PCARDC Quill COLOR PAPER PURCHASE
(PCARD)		233.76 PCARDC McLeods Printing GENERAL FUND CHE
(PCARD)		1,960.00 PCARDC Rural Solutions TECH SERVICE
(PCARD)		59.99 PCARDC Rural Solutions KEYBOARD - G5 FUN
(PCARD)		154.18 PCARDC Cintas CUSTODIAL SERVICE
(PCARD)		13.95 PCARDC AMAZON MS SUPPLY
(PCARD)		32.09 PCARDC AMAZON CUSTODIAL SUPPLY
(PCARD)		84.00 PCARDC Big Stone Pumpkin PREK FIELD TRIP
(PCARD)		9.99 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		375.70 PCARDC AMAZON 4015 PRINTER TONER
(PCARD)		30.12 PCARDC AMAZON PRINCIPAL SUPPLY
(PCARD)		70.54 PCARDC AMAZON PRINCIPAL SUPPLY
(PCARD)		34.97 PCARDC AMAZON OFFICE SUPPLY
(PCARD)		176.15 PCARDC Centurylink TELEPHONE
(PCARD)		2,240.00 PCARDC Dreambox Learning STUDENT PROG -
(PCARD)		227.82 PCARDC Waste Mgmt GARBAGE
(PCARD)		21.99 PCARDC AMAZON OFFICE LAMINATOR
(PCARD)		118.52 PCARDC AMAZON COPY PAPER
(PCARD)		2.56 PCARDC Usps POSTAGE CANS EQUIPMENT GRANT
(PCARD)		8.99 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		71.20 PCARDC Tristatewater WATER SERVICE
(PCARD)		543.52 PCARDC Hillyard CUSTODIAL SUPPLY
(PCARD)		16.87 PCARD6 Hy-Vee FFVP
(PCARD)		11.52 PCARD6 WALMART FFVP
(PCARD)		80.35 PCARD5 Marathon FUEL
(PCARD)		61.81 PCARD5 Marathon FUEL
(PCARD)		201.70 PCARD5 Lingonberrys MTSS STAFF INCENTIVE
(PCARD)		89.50 PCARD5 Marathon FUEL

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	BMO MASTERCARD		<hr/>	
			7,860.97	
NOV 2021	CASH-WA DISTRIBUTING CO	11/10/2021		
(FOOD SERVICE)			539.66	CUSTODIAL SUPPLIES
(FOOD SERVICE)			241.53	FFVP
Vendor Name	CASH-WA DISTRIBUTING CO		<hr/>	
			781.19	
UTILITIES1-0131	CITY OF BIG STONE CITY	11/04/2021		
(UTILITIES - 1952 BUILDING)			218.55	ELECTRIC
(UTILITIES - 1952 BUILDING)			228.55	WATER & SEWER CHARGES
UTILITIES2-0131	CITY OF BIG STONE CITY	11/04/2021		
(UTILITIES-1900)			281.26	ELECTRIC
(UTILITIES-1900)			73.67	WATER & SEWER CHARGES
UTILITIES3-0131	CITY OF BIG STONE CITY	11/04/2021		
(UTILITIES - GYM)			373.40	ELECTRIC
(UTILITIES - GYM)			86.71	WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY		<hr/>	
			1,262.14	
NOV 2021	CRONEN, JENNIFER	11/04/2021		
(REIMBURSEMENT)			289.80	CORE READING TRAINING MILEAGE
Vendor Name	CRONEN, JENNIFER		<hr/>	
			289.80	
EI01231974	EIDE BAILLY	11/04/2021		
(FINANCIAL AUDIT)			12,500.00	2-YR AUDIT PROGRESS BILLING
Vendor Name	EIDE BAILLY		<hr/>	
			12,500.00	
NOV 2021	FOLK, CHRISTOPHER	11/08/2021		
(REIMBURSEMENT)			9.00	OCT 2021 SUPT MEETING MILEAGE
(REIMBURSEMENT)			49.95	OCT 2021 ELABO MEETING MILEAGE
(REIMBURSEMENT)			50.04	NOV 2021 SUPT MEETING MILEAGE
Vendor Name	FOLK, CHRISTOPHER		<hr/>	
			108.99	
NOV 2021	GRANT COUNTY REVIEW	11/04/2021		
(ADVERTISING)			77.00	HELP WANTED AD
(ADVERTISING)			130.89	10/18/2021 SCHOOL BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW		<hr/>	
			207.89	
NOV 2021	HAGGERTY, SHELLEY	11/04/2021		

Invoice Number	Vendor Name	Invoice Date
(REIMBURSEMENT)		Amount Detail Description
		49.50 PRINCIPAL MEETING IN WATERTOWN
Vendor Name	HAGGERTY, SHELLEY	<hr/> 49.50
STMT 40440441	LIFETOUCH PUBLISHING INC	11/08/2021
(PHOTOTGRAPHY & YEARBOOKS)		434.34 YEARBOOKS
(PHOTOTGRAPHY & YEARBOOKS)		186.14 YEARBOOKS
Vendor Name	LIFETOUCH PUBLISHING INC	<hr/> 620.48
15331	MILBANK GLASS & MORE	11/10/2021
(BUILDING MAINTENANCE)		125.00 GYM DOOR MAINT
Vendor Name	MILBANK GLASS & MORE	<hr/> 125.00
NOV 2021-0001	NORTHWESTERN ENERGY	11/04/2021
(UTILITIES - NATGAS)		228.84 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 228.84
10/31/2021	ORTONVILLE INDEPENDENT AND NORTHERN	11/08/2021
STMT	STAR	
(ADVERTISING)		45.00 MULT POSITION AD
(ADVERTISING)		45.00 MULT POSITION AD
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR	<hr/> 90.00
2022FY QTR 1	ORTONVILLE PUBLIC SCHOOLS	11/09/2021
TUITION		
(TUITION, TRANSPORTATION, GENERAL)		40,371.11 2022FY QTR 1 TUITION BILLING - GENERAL
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	<hr/> 40,371.11
152857	RONGLIEN EXCAVATING INC	11/04/2021
(MAINTENANCE)		124.70 MOVE ROOF DRAIN ON GYM
Vendor Name	RONGLIEN EXCAVATING INC	<hr/> 124.70
NOV 2021	SCHMIEG, LEON	11/04/2021
(REIMBURSEMENT)		72.22 10/21/2021 FUEL PURCHASE
(REIMBURSEMENT)		74.89 10/19/2021 FUEL PURCHASE
Vendor Name	SCHMIEG, LEON	<hr/> 147.11
10/31/2021	SCHOLASTIC BOOK FAIR-30	11/08/2021

Invoice Number	Vendor Name	Invoice Date
STMT		Amount Detail Description
(BOOK FAIR)		1,063.90 2022FY BOOK FAIR
Vendor Name	SCHOLASTIC BOOK FAIR-30	
		<hr/> 1,063.90

NOV 2021	US FOODS	11/10/2021
(FOOD PURCHASES)		117.56 FFVP
(FOOD PURCHASES)		32.25 MTSS SUPPLIES
Vendor Name	US FOODS	
		<hr/> 149.81

Fund Number 10

66,024.68

Checking Account ID 1 Fund Number 21 CAPITAL OUTLAY FUND

21-Nov-0001	BMO MASTERCARD	11/15/2021
(PCARD)		46.90 PCARDC Tristatewat WATER SERVICE
(PCARD)		8,500.00 PCARDC 3d Security FIRE SYSTEM UPGRADE -
(PCARD)		9,000.00 PCARDC 3d Security FIRE SYSTEM UPGRADE -
(PCARD)		7,522.77 PCARDC 3d Security FIRE SYSTEM UPGRADE -
(PCARD)		3,800.00 PCARDC Dillon Landscaping SCHOOL PLAYGRO
(PCARD)		402.92 PCARDC Century Business COPY MACHINE - U
(PCARD)		152.28 PCARDC Century Business COPY MACHINE - B
(PCARD)		1,795.00 PCARDC Big Stone Area Hardwar LLLC CHURC
Vendor Name	BMO MASTERCARD	
		<hr/> 31,219.87

4026489	CASH-WA DISTRIBUTING CO	11/04/2021
(FOOD SERVICE)		4,673.00 EVEREST FREEZER 2 SECTION
Vendor Name	CASH-WA DISTRIBUTING CO	
		<hr/> 4,673.00

152823	RONGLIEN EXCAVATING INC	11/04/2021
(MAINTENANCE)		8,785.86 PLAYGROUND RENOVATION
Vendor Name	RONGLIEN EXCAVATING INC	
		<hr/> 8,785.86

114	YODER'S CONTRACTING	11/04/2021
(CONSTRUCTION)		571.43 RENOVATE LAWN MOWER SHED DOOR
Vendor Name	YODER'S CONTRACTING	
		<hr/> 571.43

Fund Number 21

45,250.16

Checking Account ID 1 Fund Number 22 SPECIAL EDUCATION FUND

20867	BIG STONE THERAPIES INC	11/04/2021
(THERAPY)		410.37 PT AND OT SERVICES
Vendor Name	BIG STONE THERAPIES INC	

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			410.37	
21-Nov-0001	BMO MASTERCARD	11/15/2021	64.23	PCARDC Curriculum Assoc SPED CURR
	Vendor Name BMO MASTERCARD		64.23	
2022FY QTR 1	ORTONVILLE PUBLIC SCHOOLS	11/09/2021	1,382.95	2022FY QTR 1 TUITION BILLING - SPED
	TUITION (TUITION, TRANSPORTATION, GENERAL)			
	Vendor Name ORTONVILLE PUBLIC SCHOOLS		1,382.95	
Fund Number 22			1,857.55	
Checking Account ID 1	Fund Number 51			FOOD SERVICE FUND
NOV 2021	ANDERSON, SHELLY	11/10/2021	55.55	SCHOOL FOOD
	(REIMBURSEMENT)			
	Vendor Name ANDERSON, SHELLY		55.55	
21-Nov-0001	BMO MASTERCARD	11/15/2021	40.73	PCARD6 Wyshbone Market SCHOOL FOOD
	(PCARD)		19.69	PCARD6 Berens Market SCHOOL FOOD
	(PCARD)		91.09	PCARDC HARTMANS SCHOOL FOOD
	(PCARD)		73.91	PCARD6 Bills Supervalu SCHOOL FOOD
	(PCARD)		33.71	PCARD6 Berens Market SCHOOL FOOD
	(PCARD)		26.06	PCARD6 Hy-Vee SCHOOL FOOD
	(PCARD)		25.55	PCARD6 WALMART SCHOOL FOOD
	(PCARD)		31.87	PCARD6 Hy-Vee SCHOOL FOOD
	(PCARD)		34.63	PCARD6 Hy-Vee SCHOOL FOOD
	(PCARD)		15.51	PCARD6 Berens Market SCHOOL FOOD
	(PCARD)		7.75	PCARD6 WALMART SCHOOL FOOD
	(PCARD)		37.38	PCARD6 Sams Club SCHOOL FOOD
	(PCARD)		38.94	PCARD6 Sams Club KITCHEN SUPPLY
	(PCARD)		114.97	PCARD6 WALMART SCHOOL FOOD
	(PCARD)		10.38	PCARD6 Dollar General KITCHEN SUPPLY
	(PCARD)		15.72	PCARD6 Berens Market SCHOOL FOOD
	(PCARD)		2.25	PCARD6 Family Dollar SCHOOL FOOD
	(PCARD)		8.67	PCARD6 Family Dollar KITCHEN SUPPLY
	(PCARD)		21.95	PCARD6 Berens Market SCHOOL FOOD
	Vendor Name BMO MASTERCARD		650.76	
NOV 2021	CASH-WA DISTRIBUTING CO	11/10/2021	513.89	SCHOOL FOOD
	(FOOD SERVICE)			

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(FOOD SERVICE)			66.04	KITCHEN SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING CO		<u>579.93</u>	
NOV 2021	EAST SIDE JERSEY DAIRY	11/10/2021	362.06	MILK PURCHASE
(SCHOOL LUNCH MILK)				
Vendor Name	EAST SIDE JERSEY DAIRY		<u>362.06</u>	
22 010968	SOUTH DAKOTA DEPT OF EDUCATION	11/04/2021	179.16	COMMODITIES
(COMMODITIES)				
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION		<u>179.16</u>	
NOV 2021	US FOODS	11/10/2021	1,113.22	SCHOOL FOOD
(FOOD PURCHASES)			46.21	SCHOOL FOOD
(FOOD PURCHASES)				
Vendor Name	US FOODS		<u>1,159.43</u>	
Fund Number	51		<u>2,986.89</u>	
Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
NOV 2021	ADVANCE PAYMENT FUND	11/10/2021	6.59	CK# 4587 GRANT COUNTY LIBRARY LOST BOOK
(SCHOOL CHECKING FUND)			90.00	CK# 4591 ALAN CHRZANOWSKI PREK HELP
(SCHOOL CHECKING FUND)			88.00	CK# 4590 MADISON SEARS LLLC HELP
(SCHOOL CHECKING FUND)				
Vendor Name	ADVANCE PAYMENT FUND		<u>184.59</u>	
21-Nov-0001	BMO MASTERCARD	11/15/2021	54.27	PCARD2 Target PREK SUPPLY
(PCARD)			62.42	PCARD3 WALMART LLLC SUPPLY
(PCARD)			5.93	PCARD3 AMAZON LLLC SUNSCREEN SUNSAFE GRA
(PCARD)			44.48	PCARD3 Subway CACFP
(PCARD)			18.22	PCARD3 AMAZON LLLC SUPPLY
(PCARD)			60.06	PCARD3 Caseys Pizza CACFP
(PCARD)			11.00	PCARD3 AMAZON PREK SUPPLY
(PCARD)			16.65	PCARD3 AMAZON LLLC SUPPLY
(PCARD)			17.77	PCARD3 AMAZON PREK SUPPLY
(PCARD)			99.47	PCARD3 Dollar General CACFP
(PCARD)			33.50	PCARD3 Dollar General LLLC SUPPLY
(PCARD)			28.38	PCARD3 Dollar General CACFP
(PCARD)			44.89	PCARD3 Dollar General LLLC SUPPLY STORAG
(PCARD)			5.74	PCARD3 AMAZON LLLC SUPPLY
(PCARD)			10.64	PCARD3 AMAZON LLLC SUPPLY

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(PCARD)			14.30	PCARD3 Bills Supervalu CACFP
(PCARD)			21.88	PCARD3 Bills Supervalu CACFP
(PCARD)			12.60	PCARD3 Dollar General CACFP
(PCARD)			14.89	PCARD3 AMAZON LLLC SUPPLY
(PCARD)			9.57	PCARD3 AMAZON LLLC SUPPLY
(PCARD)			12.77	PCARD3 AMAZON LLLC SUPPLY
(PCARD)			10.05	PCARD3 WALMART CACFP
(PCARD)			18.50	PCARD3 WALMART LLLC SUPPLY
(PCARD)			32.46	PCARD3 AMAZON LLLC SUPPLY
(PCARD)			37.86	PCARD3 WALMART CACFP
(PCARD)			44.48	PCARD3 Subway CACFP
(PCARD)			239.54	PCARD3 WALMART CACFP
(PCARD)			26.95	PCARD6 Bills Supervalu CACFP
(PCARD)			39.67	PCARD6 Berens Market CACFP
(PCARD)			22.36	PCARD6 Sams Club CACFP
(PCARD)			6.98	PCARD6 Berens Market CACFP
(PCARD)			45.71	PCARD6 Bills Supervalu CACFP
(PCARD)			46.15	PCARD6 WALMART CACFP
(PCARD)			58.84	PCARDC HARTMANS CACFP
(PCARD)			293.42	PCARDC HARTMANS CACFP
Vendor Name	BMO MASTERCARD		<u>1,522.40</u>	
NOV 2021	BURDORF, KAITLYN	11/04/2021		
(REIMBURSEMENT)			27.50	TRAINING FEE
Vendor Name	BURDORF, KAITLYN		<u>27.50</u>	
NOV 2021	CASH-WA DISTRIBUTING CO	11/10/2021		
(FOOD SERVICE)			104.46	CACFP
Vendor Name	CASH-WA DISTRIBUTING CO		<u>104.46</u>	
NOV 2021	CHRISTIANSEN, MEGAN	11/04/2021		
(REIMBURSEMENT)			20.00	FINGERPRINTING FEE
Vendor Name	CHRISTIANSEN, MEGAN		<u>20.00</u>	
UTILITIES -0028	CITY OF BIG STONE CITY	11/04/2021		
(UTILITIES)			120.17	ELECTRICAL
(UTILITIES)			82.08	WATER SEWER
(UTILITIES)			32.90	GARBAGE
Vendor Name	CITY OF BIG STONE CITY		<u>235.15</u>	

Invoice Number Vendor Name
Description
NOV 2021 US FOODS
(FOOD PURCHASES)
Vendor Name US FOODS

Invoice Date
Amount Detail Description
11/10/2021
242.67 CACFP

242.67

Fund Number 53
Checking Account ID 1

2,336.77

118,456.05

Checking Account ID 3 Fund Number 71
NOV 2021 ADVANCE PAYMENT FUND
(SCHOOL CHECKING FUND)
Vendor Name ADVANCE PAYMENT FUND

AGENCY FUND - INS/FLEX
11/10/2021
326.56 CK# 4589 NPIP HEALTH INS (BRANDT)

326.56

Fund Number 71
Checking Account ID 3

326.56

326.56

Garor
VOIDED CK.

<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										1,303.77
	GROSS:	1,491.69	1,491.69	0.00	1,491.69	1,491.69	2,033.24	2,165.24	2,165.24	2,043.25	
2,165.24	EMPLOYEE:	(47.50)	(26.31)	0.00	(92.48)	(21.63)	(121.99)			(551.56)	0.00
	EMPLOYER:				92.48	21.63	121.99	0.00	0.00	251.10	0.00
ANDEARL	ANDERSON, ARLO										1,421.62
	GROSS:	1,615.00	0.00	0.00	1,615.00	1,615.00	1,718.08	1,718.08	1,718.08	1,615.00	
1,718.08	EMPLOYEE:	(59.83)	0.00	0.00	(100.13)	(23.42)	(103.08)			(10.00)	0.00
	EMPLOYER:				100.13	23.42	103.08	0.00	0.00	1.10	0.00
ANDESHE	ANDERSON, SHELLY										1,236.34
	GROSS:	1,791.97	0.00	0.00	1,791.97	1,791.97	2,294.35	2,294.35	2,294.35	2,156.69	
2,294.35	EMPLOYEE:	(131.59)	0.00	0.00	(111.10)	(25.98)	(137.66)			(651.66)	0.00
	EMPLOYER:				111.10	25.98	137.66	0.00	0.00	501.10	0.00
ATHECHA	ATHEY, CHARLOTTE										124.67
	GROSS:	135.00	0.00	0.00	135.00	135.00	0.00	135.00	135.00	135.00	
135.00	EMPLOYEE:	0.00	0.00	0.00	(8.37)	(1.96)	0.00			0.00	0.00
	EMPLOYER:				8.37	1.96	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI										1,392.71
	GROSS:	1,802.00	1,802.00	0.00	1,802.00	1,802.00	0.00	1,802.00	1,802.00	1,802.00	
1,802.00	EMPLOYEE:	(128.53)	(142.91)	0.00	(111.72)	(26.13)	0.00			0.00	0.00
	EMPLOYER:				111.72	26.13	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN										2,131.52
	GROSS:	2,475.96	0.00	0.00	2,475.96	2,475.96	2,634.00	2,634.00	2,634.00	2,475.96	
2,634.00	EMPLOYEE:	(155.03)	0.00	0.00	(153.51)	(35.90)	(158.04)			0.00	0.00
	EMPLOYER:				153.51	35.90	158.04	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE										143.61
	GROSS:	155.50	0.00	0.00	155.50	155.50	0.00	155.50	155.50	155.50	
155.50	EMPLOYEE:	0.00	0.00	0.00	(9.64)	(2.25)	0.00			0.00	0.00
	EMPLOYER:				9.64	2.25	0.00	0.00	0.00	0.00	0.00
CHRIMEG	CHRISTIANSEN, MEGAN										1,670.68
	GROSS:	2,015.38	2,015.38	0.00	2,015.38	2,015.38	0.00	2,015.38	2,015.38	2,015.38	
2,015.38	EMPLOYEE:	(99.76)	(90.77)	0.00	(124.95)	(29.22)	0.00			0.00	0.00
	EMPLOYER:				124.95	29.22	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH										1,777.41
	GROSS:	1,924.65	0.00	0.00	1,924.65	1,924.65	2,047.50	2,047.50	2,047.50	1,924.65	
2,047.50	EMPLOYEE:	0.00	0.00	0.00	(119.33)	(27.91)	(122.85)			0.00	0.00
	EMPLOYER:				119.33	27.91	122.85	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN										1,561.69
	GROSS:	1,873.81	0.00	0.00	1,873.81	1,873.81	1,993.42	1,993.42	1,993.42	1,873.81	
1,993.42	EMPLOYEE:	(168.77)	0.00	0.00	(116.18)	(27.17)	(119.61)			0.00	0.00
	EMPLOYER:				116.18	27.17	119.61	0.00	0.00	1.10	0.00
COOPNIC	COOPER, NICHOLE M										2,746.35
	GROSS:	3,183.81	0.00	0.00	3,183.81	3,183.81	3,387.03	3,387.03	3,387.03	3,183.81	
3,387.03	EMPLOYEE:	(183.89)	0.00	0.00	(197.40)	(46.17)	(203.22)			(10.00)	0.00
	EMPLOYER:				197.40	46.17	203.22	0.00	0.00	1.10	0.00
CRONJEN	CRONEN, JENNIFER										2,615.54
	GROSS:	3,209.16	3,209.16	0.00	3,209.16	3,209.16	3,414.00	3,414.00	3,414.00	3,209.16	
3,414.00	EMPLOYEE:	(229.93)	(118.19)	0.00	(198.97)	(46.53)	(204.84)			0.00	0.00
	EMPLOYER:				198.97	46.53	204.84	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>
FOLKCHR	FOLK, CHRISTOPHER J											
												4,711.84
	GROSS:	5,661.50	0.00	0.00	5,849.00	5,849.00	6,328.72	6,141.22	6,141.22	5,761.50		
6,328.72	EMPLOYEE:	(352.21)	0.00	0.00	(362.64)	(84.81)	(629.72)				(187.50)	0.00
	EMPLOYER:				362.64	84.81	679.72	0.00	0.00	0.00	12.65	0.00
FREVSAR	FREVERT, SARAH											
												2,071.78
	GROSS:	2,489.12	2,489.12	0.00	2,489.12	2,489.12	2,648.00	2,648.00	2,648.00	2,489.12		
2,648.00	EMPLOYEE:	(147.25)	(79.67)	0.00	(154.33)	(36.09)	(158.88)				0.00	0.00
	EMPLOYER:				154.33	36.09	158.88	0.00	0.00	0.00	1.10	0.00
GROSDES	GROSS, DESA											
												1,023.95
	GROSS:	1,267.75	1,267.75	0.00	1,267.75	1,267.75	0.00	1,267.75	1,267.75	1,267.75		
1,267.75	EMPLOYEE:	(96.05)	(50.77)	0.00	(78.60)	(18.38)	0.00				0.00	0.00
	EMPLOYER:				78.60	18.38	0.00	0.00	0.00	0.00	0.00	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,879.81
	GROSS:	4,705.66	0.00	0.00	4,705.66	4,705.66	5,326.83	5,326.83	5,326.83	5,007.22		
5,326.83	EMPLOYEE:	(450.87)	0.00	0.00	(291.75)	(68.23)	(319.61)				(316.56)	0.00
	EMPLOYER:				291.75	68.23	319.61	0.00	0.00	0.00	501.10	0.00
HALVKAR	HALVORSON, KAREN											
												2,163.66
	GROSS:	2,515.96	0.00	0.00	2,515.96	2,515.96	2,676.55	2,676.55	2,676.55	2,515.96		
2,676.55	EMPLOYEE:	(159.83)	0.00	0.00	(155.99)	(36.48)	(160.59)				0.00	0.00
	EMPLOYER:				155.99	36.48	160.59	0.00	0.00	0.00	1.10	0.00
HENNSTA	HENNING, STACY											
												2,254.79
	GROSS:	2,736.42	0.00	0.00	2,736.42	2,736.42	2,911.08	2,911.08	2,911.08	2,736.42		
2,911.08	EMPLOYEE:	(272.29)	0.00	0.00	(169.66)	(39.68)	(174.66)				0.00	0.00
	EMPLOYER:				169.66	39.68	174.66	0.00	0.00	0.00	1.10	0.00
JACODOR	JACOBSON, DORLA K											
												2,851.47
	GROSS:	3,477.25	3,477.25	0.00	3,706.41	3,706.41	3,942.99	3,722.22	3,951.38	3,485.64		
3,951.38	EMPLOYEE:	(219.10)	(113.14)	0.00	(229.80)	(53.74)	(236.58)				(247.55)	0.00
	EMPLOYER:				229.80	53.74	236.58	0.00	0.00	0.00	5.60	0.00
JACOLAE	JACOBSON, LAEL											
												1,109.63
	GROSS:	1,283.10	1,283.10	0.00	1,283.10	1,283.10	1,365.00	1,365.00	1,365.00	1,283.10		
1,365.00	EMPLOYEE:	(23.73)	(51.59)	0.00	(79.55)	(18.60)	(81.90)				0.00	0.00
	EMPLOYER:				79.55	18.60	81.90	0.00	0.00	0.00	1.10	0.00
JOHAMYA	JOHANSON, MYA											
												482.07
	GROSS:	545.43	0.00	0.00	545.43	545.43	580.25	580.25	580.25	545.43		
580.25	EMPLOYEE:	(21.63)	0.00	0.00	(33.82)	(7.91)	(34.82)				0.00	0.00
	EMPLOYER:				33.82	7.91	34.82	0.00	0.00	0.00	0.00	0.00
KASTKAR	KASTRUP, KARLA											
												38.64
	GROSS:	41.84	0.00	0.00	41.84	41.84	4,140.26	4,140.26	4,140.26	3,891.84		
4,140.26	EMPLOYEE:	0.00	0.00	0.00	(2.59)	(0.61)	(4,098.42)				0.00	0.00
	EMPLOYER:				2.59	0.61	248.42	0.00	0.00	0.00	1.10	0.00
LESTANN	LESTER, ANNE M											
												3,742.30
	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)				(30.00)	0.00
	EMPLOYER:				279.11	65.27	287.34	0.00	0.00	0.00	1.10	0.00
LESTDAN	LESTER, DAN											
												1,946.99
	GROSS:	2,299.83	0.00	0.00	2,299.83	2,299.83	2,834.63	2,834.63	2,834.63	2,664.55		
2,834.63	EMPLOYEE:	(176.90)	0.00	0.00	(142.59)	(33.35)	(170.08)				(364.72)	0.00
	EMPLOYER:				142.59	33.35	170.08	0.00	0.00	0.00	501.10	0.00

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing
 Month 11/2021

<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>
SWINROB	SWINT, ROBERT JR										1,108.13
	GROSS:	1,380.00	1,380.00	0.00	1,380.00	1,380.00	0.00	1,380.00	1,380.00	1,380.00	
1,380.00	EMPLOYEE:	(109.52)	(56.78)	0.00	(85.56)	(20.01)	0.00			0.00	0.00
	EMPLOYER:				85.56	20.01	0.00	0.00	0.00	1.10	0.00
TRAURUT	TRAUTNER, RUTH										2,799.26
	GROSS:	3,360.52	0.00	0.00	3,360.52	3,360.52	3,575.02	3,575.02	3,575.02	3,360.52	
3,575.02	EMPLOYEE:	(304.18)	0.00	0.00	(208.35)	(48.73)	(214.50)			0.00	0.00
	EMPLOYER:				208.35	48.73	214.50	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	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
VOELHET	VOELTZ, HETHER										2,210.90
	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)			(464.72)	0.00
	EMPLOYER:				155.14	36.28	183.00	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
WESTSUS	WESTERMEYER, SUSAN										36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00	
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00			0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00
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
Subtotal:				Female: 38		Male: 6		Total: 44		Net:	75,483.28
	GROSS:	90,332.91	30,275.61	0.00	90,849.57	90,849.57	93,713.56	102,538.92	102,768.08	96,916.12	
103,055.58	EMPLOYEE:	(6,236.42)	(1,131.26)	0.00	(5,632.69)	(1,317.30)	(9,722.80)			(3,531.83)	0.00
	EMPLOYER:				5,632.69	1,317.30	5,922.80	0.00	0.00	3,779.00	0.00

Annual; Processing Month 10/2021; 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 10/2021; 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	(56,306.14)	18,655.36	(37,650.78)
10 110	TAXES RECEIVABLE - CURRENT	112,833.91	(92,457.02)	20,376.89
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	310,400.83	0.00	310,400.83
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>370,921.60</u>	<u>(73,801.66)</u>	<u>297,119.94</u>
Total Assets and Deferred Outflows of Resources:		<u>370,921.60</u>	<u>(73,801.66)</u>	<u>297,119.94</u>
<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	(6.12)	6.12	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - STANDARD LIFE	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	112,833.91	(92,457.02)	20,376.89
	Current Liabilities Subtotal:	<u>112,254.96</u>	<u>(92,450.90)</u>	<u>19,804.06</u>
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	254,673.64	18,649.24	273,322.88
	Fund Balance Subtotal:	<u>258,666.64</u>	<u>18,649.24</u>	<u>277,315.88</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>370,921.60</u>	<u>(73,801.66)</u>	<u>297,119.94</u>

Annual; Processing Month 10/2021; 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	2,315.50	142.73	2,458.23
	Current Assets Subtotal:	<u>2,315.50</u>	<u>142.73</u>	<u>2,458.23</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,315.50</u>	<u>142.73</u>	<u>2,458.23</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,315.50	142.73	2,458.23
	Fund Balance Subtotal:	<u>2,315.50</u>	<u>142.73</u>	<u>2,458.23</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,315.50</u>	<u>142.73</u>	<u>2,458.23</u>

Annual; Processing Month 10/2021; 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	104,197.36	9,361.29	113,558.65
21 110	TAXES RECEIVABLE - CURRENT	69,080.90	(16,131.15)	52,949.75
21 112	TAXES RECEIVABLE - DELINQUENT	185.96	(88.64)	97.32
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	89,221.28	(3,344.05)	85,877.23
	Current Assets Subtotal:	262,685.50	(10,202.55)	252,482.95
Total Assets and Deferred Outflows of Resources:		262,685.50	(10,202.55)	252,482.95
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	83,945.95	(16,219.79)	67,726.16
	Current Liabilities Subtotal:	83,945.95	(16,219.79)	67,726.16
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	178,739.55	6,017.24	184,756.79
	Fund Balance Subtotal:	178,739.55	6,017.24	184,756.79
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		262,685.50	(10,202.55)	252,482.95

Annual; Processing Month 10/2021; 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	132,352.50	6,282.69	138,635.19
22 110	TAXES RECEIVABLE - CURRENT	73,671.02	(17,203.47)	56,467.55
22 112	TAXES RECEIVABLE - DELINQUENT	553.04	(82.74)	470.30
	Current Assets Subtotal:	206,576.56	(11,003.52)	195,573.04
Total Assets and Deferred Outflows of Resources:		206,576.56	(11,003.52)	195,573.04
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 553	TAXES LEVIED FOR FUTURE PERIODS	87,132.98	(17,286.21)	69,846.77
	Current Liabilities Subtotal:	87,133.80	(17,286.21)	69,847.59
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	119,442.76	6,282.69	125,725.45
	Fund Balance Subtotal:	119,442.76	6,282.69	125,725.45
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		206,576.56	(11,003.52)	195,573.04

Annual; Processing Month 10/2021; 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	(3,491.21)	1,121.03	(2,370.18)
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>13,629.45</u>	<u>1,121.03</u>	<u>14,750.48</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>52,355.45</u>	<u>1,121.03</u>	<u>53,476.48</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	39,641.97	1,121.03	40,763.00

Annual; Processing Month 10/2021; 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:	47,807.55	1,121.03	48,928.58
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	52,355.45	1,121.03	53,476.48

Annual; Processing Month 10/2021; 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	20,558.69	42,507.54	63,066.23
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>20,558.69</u>	<u>42,507.54</u>	<u>63,066.23</u>
<u>Long-term Assets</u>				
53 202	BUILDINGS	112,479.12	5,592.82	118,071.94
	Long-term Assets Subtotal:	<u>112,479.12</u>	<u>5,592.82</u>	<u>118,071.94</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>188,946.06</u>	<u>48,100.36</u>	<u>237,046.42</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	89,221.28	(3,344.05)	85,877.23
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>89,227.35</u>	<u>(3,344.05)</u>	<u>85,883.30</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	84,614.21	51,444.41	136,058.62
	Fund Balance Subtotal:	<u>84,614.21</u>	<u>51,444.41</u>	<u>136,058.62</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>188,946.06</u>	<u>48,100.36</u>	<u>237,046.42</u>

Annual; Processing Month 10/2021; 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	6,289.82	715.72	7,005.54
	Current Assets Subtotal:	<u>6,289.82</u>	<u>715.72</u>	<u>7,005.54</u>
	Total Assets and Deferred Outflows of Resources:	<u>6,289.82</u>	<u>715.72</u>	<u>7,005.54</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,289.82	715.72	7,005.54
	Fund Balance Subtotal:	<u>6,289.82</u>	<u>715.72</u>	<u>7,005.54</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>6,289.82</u>	<u>715.72</u>	<u>7,005.54</u>

Annual; Processing Month 10/2021; 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	(387.84)	1,919.85
	Current Assets Subtotal:	<u>2,307.69</u>	<u>(387.84)</u>	<u>1,919.85</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,307.69</u>	<u>(387.84)</u>	<u>1,919.85</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	2,307.69	(387.84)	1,919.85
	Fund Balance Subtotal:	<u>2,307.69</u>	<u>(387.84)</u>	<u>1,919.85</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,307.69</u>	<u>(387.84)</u>	<u>1,919.85</u>

Annual; Processing Month 10/2021; 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:	1,175,374.00	0.00	1,175,374.00
Total Assets and Deferred Outflows of Resources:		1,175,374.00	0.00	1,175,374.00
<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:	1,175,374.00	0.00	1,175,374.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,175,374.00	0.00	1,175,374.00

Batch Description: OCTOBER 31 2021 CHECK RECONCILIATION Processing Month: 10/2021
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2021	286,043.17

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37089	ELABO	09/20/2021	60.00
37108	AFLAC	10/01/2021	2,338.85
37111	NORTHERN PLAINS INSURANCE POOL	10/01/2021	6,338.56
37122	BONANZA EDUCATION CENTER	10/18/2021	675.00
37127	EAST SIDE JERSEY DAIRY	10/18/2021	439.97
37130	DORLA JACOBSON	10/18/2021	27.93
37133	ORTONVILLE INDEPENDENT AND NORTHERN STAR	10/18/2021	78.75
37137	WEISMANTEL RENT-ALL	10/18/2021	845.00
	Total:		<u>10,804.06</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
286,043.17	(10,804.06)	275,239.11	275,239.11	0.00

Cleared Automatic Payment Total:	39,120.00
Cleared Checks Total:	50,120.64
Cleared Direct Deposit Total:	(62,211.26)
Cleared Void Total:	
Cleared Cash Receipt Total:	227,096.55
Cleared Manual Journal Entries Total:	(136.87)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

10/31/2021

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 101	10/4/2021	MJ22-018		136.87	3QTR 2021 SD UI TAX
10 1111 000 250	10/4/2021	MJ22-018	136.87		3QTR 2021 SD UI TAX
10 553	10/20/2021	MJ22-019	88,138.87		GRANT COUNTY SEPTEMBER 2021 APPORTIONMENT
10 110	10/20/2021	MJ22-019		88,138.87	GRANT COUNTY SEPTEMBER 2021 APPORTIONMENT
21 553	10/20/2021	MJ22-019	14,675.13		GRANT COUNTY SEPTEMBER 2021 APPORTIONMENT
21 110	10/20/2021	MJ22-019		14,586.49	GRANT COUNTY SEPTEMBER 2021 APPORTIONMENT
21 112	10/20/2021	MJ22-019		88.64	GRANT COUNTY SEPTEMBER 2021 APPORTIONMENT
22 553	10/20/2021	MJ22-019	15,639.20		GRANT COUNTY SEPTEMBER 2021 APPORTIONMENT
22 110	10/20/2021	MJ22-019		15,556.46	GRANT COUNTY SEPTEMBER 2021 APPORTIONMENT
22 112	10/20/2021	MJ22-019		82.74	GRANT COUNTY SEPTEMBER 2021 APPORTIONMENT
10 553	10/20/2021	MJ22-019	4,318.15		ROBERTS COUNTY SEPTEMBER 2021 APPORTIONMENT
10 110	10/20/2021	MJ22-019		4,318.15	ROBERTS COUNTY SEPTEMBER 2021 APPORTIONMENT
21 553	10/20/2021	MJ22-019	1,544.66		ROBERTS COUNTY SEPTEMBER 2021 APPORTIONMENT
21 110	10/20/2021	MJ22-019		1,544.66	ROBERTS COUNTY SEPTEMBER 2021 APPORTIONMENT
22 553	10/20/2021	MJ22-019	1,647.01		ROBERTS COUNTY SEPTEMBER 2021 APPORTIONMENT
22 110	10/20/2021	MJ22-019		1,647.01	ROBERTS COUNTY SEPTEMBER 2021 APPORTIONMENT
53 101	10/31/2021	MJ22-020		8,786.87	LLLC PAYMENT TO NEW BUILDING COSTS
53 410	10/31/2021	MJ22-020	8,786.87		LLLC PAYMENT TO NEW BUILDING COSTS
21 101	10/31/2021	MJ22-020	8,786.87		LLLC PAYMENT TO NEW BUILDING COSTS
21 130	10/31/2021	MJ22-020		8,786.87	LLLC PAYMENT TO NEW BUILDING COSTS
11 101	10/31/2021	MJ22-021		914.79	ADV PYMT CKS
11 1190 000 479 011	10/31/2021	MJ22-021	914.79		ADV PYMT CKS
72 101	10/31/2021	MJ22-021		387.84	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	10/31/2021	MJ22-021	387.84		STUDENT COUNCIL PAYMENTS
53 101	10/31/2021	MJ22-022		150.00	LLLC PAYMENT TO NEW BUILDING COSTS
53 410	10/31/2021	MJ22-022	150.00		LLLC PAYMENT TO NEW BUILDING COSTS
21 101	10/31/2021	MJ22-022	150.00		LLLC PAYMENT TO NEW BUILDING COSTS
21 130	10/31/2021	MJ22-022		150.00	LLLC PAYMENT TO NEW BUILDING COSTS
53 410	10/30/2021	MJ22-023		5,592.82	LLLC NEW BUILDING COST
53 202	10/30/2021	MJ22-023	5,592.82		LLLC NEW BUILDING COST
21 130	10/30/2021	MJ22-023	5,592.82		LLLC NEW BUILDING COST
21 3500 000 520	10/30/2021	MJ22-023		5,592.82	LLLC NEW BUILDING COST
			156,461.90	156,461.90	TOTAL DEBITS AND CREDITS