



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

April 19, 2021 at 6:00 PM

Location: School Gymnasium

School Board Members: Jennifer Wiik (President), Sue Westermeyer (Vice President), Amy VanLith, Hillary Henrich, 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 ____Wiik ____Westermeyer ____VanLith ____Henrich ____Christensen
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: ____ MC: __ (____-____)
5. Community Input Session (5-minute maximum)
6. Communication Items
 - a. Board Communication
 - b. Principal Report
 1. 8th grade graduation and awards night
 2. Preschool EOY program
 - 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 invoice(s) to highlight; nothing out of the ordinary, Ortonville tuition billing \$34,253.98, paying on roughly 22 students, one student evaluation by Jay Trenahaile \$375.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 - a. Possible use of the school’s Certificate of Deposit
 - b. Learning Center and OST Monthly Financial Overview
 - c. Infant Toddler Grants applied for and approved for LLLC and OST Programs – used to replace existing/older equipment to enhance the program.
 - d. DSS \$5,000 grant applied for and approved for LLLC. Included in the funds raised for the LLLC Building Project.

- e. Update on LLC Building Project
 - 1. Payments made from the LLC Savings Acct so far
 - i. Big Stone Lumberyard \$30,000
 - ii. Rummage Sale Desk \$175
 - iii. Kids atv for fundraiser \$3,183
 - iv. Kayak for fundraiser \$131.32
- 5. Check Reconciliation Report
- 6. Manual Journal Entry Board Report
- 7. 2021 Legislature Summary; just some highlights of funding for next year
 - a. SB 49 and 195 – SB 49 and 195 reflect the governor’s proposed 2.4 percent increase in state aid funding for general and special education. SB 49 also makes the annual tax levy adjustments.
 - b. Special education formula:
 - 1. Level 1 disability -- \$6,299.65 (up from \$6,152)
 - 2. Level 2 disability -- \$15,006.72 (up from \$14,655)
 - 3. Level 3 disability -- \$19,654.66 (up from \$19,194)
 - 4. Level 4 disability -- \$15,774.72 (up from \$15,405)
 - 5. Level 5 disability -- \$33,124.35 (up from \$32,348)
 - 6. Level 6 disability -- \$8,459.26 (up from \$8,261)
 - c. General education levies:
 - 1. Maximum levy of \$6.525/thousand dollars of taxable valuation (subject to limitations noted below)
 - 2. Maximum agriculture levy of \$1.409/thousand dollars of taxable valuation
 - 3. Maximum owner-occupied levy of \$3.153/thousand dollars of taxable valuation
 - d. Special education levy:
 - 1. Maximum levy of no more than \$1.67/thousand dollars of taxable valuation
 - e. SB 64 – SB 64 makes adjustments to the Department of Education’s FY 2021 budget, allowing for one-time funding that will impact the K-12 field. These one-time projects include:
 - 1. \$11 million – redistribution of existing state aid to education
 - 2. \$900,000 – civics-history initiative
 - 3. \$1.5 million – overhaul the online educator certification system
 - 4. \$200,000 – update the South Dakota Virtual School website
- 8. Health Care Insurance Annual Meeting – NPIP pool had another great year in terms of school experiences. Our school will receive a 0% increase on health care premiums for next year, starting July 1 2021.
- 9. ASBSD/ASBPT Property/Liability Insurance Annual Meeting – • Our prop and liab insurance is going to see a rate decrease from \$21,070 to \$20,119, slight decrease. This is nice to see as our increase for last year was around 11%.
- 10. Worker’s Compensation, also ASBSD/ASBPT, is going to see a small increase, approx. \$500 for the year.
- 11. SDHSAA, SASD, and ASBSD recommendation for policy on Governor Noem’s Executive Order 2021-05 regarding participation in girls’ athletics.

- 7. Consent Agenda Action Items** **Motion:** _____ **MC:** __ (____-____)
- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard.
 - 1. Approval and/or corrections of the minutes from previous meeting(s); March 22, 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 2021-2022 third grade teacher contract for Rachelle Muenchow.
 - 6. Approval of the resignation of Kelly Wollschlager as physical education assistant teacher at the end of the 2020-2021 school year. We wish her well in her future endeavors.
 - 7. Approval of the 2021-2022 physical education assistant teacher letter of assignment for Robert Swint.

- 8. Executive Session** **Motion:** _____ **MC:** __ (____-____) **Time:** _____
- a. Entered to discuss Certified Staff Negotiations in accordance to SDCL 1-25-2(4)
 - b. **Declare out at what time:** _____

- 9. Executive Session** **Motion:** _____ **MC:** __ (____-____) **Time:** _____
- c. Entered to discuss LLLC/OST Director Negotiations in accordance to SDCL 1-25-2(4)
 - d. **Declare out at what time:** _____

- 10. Executive Session** **Motion:** _____ **MC:** __ (____-____) **Time:** _____
- e. Entered to discuss Principal/Counselor Negotiations in accordance to SDCL 1-25-2(4)
 - f. **Declare out at what time:** _____

- 11. Executive Session** **Motion:** _____ **MC:** __ (____-____) **Time:** _____
- g. Entered to discuss CEO/Business Manager Negotiations in accordance to SDCL 1-25-2(4)
 - h. **Declare out at what time:** _____

- 12. Discussion** (Items listed below for discussion may be acted upon by the school board)
- a. Items for next month; 2021-2022 Preliminary Budget, Capital Outlay Plan, New Reading Curriculum
 - b. Next school board meeting: Based on reorg meeting, third Monday of the month: May 17, 2021 (regular meeting) at 6:00pm in the school board room/CEO office

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	44,204.91	369,578.33
1120	PRIOR YEARS' AD VALOREM TAXES	359.44	3,522.18
1140	UTILITY TAX	0.00	16,717.31
1190	PENALTIES AND INTEREST ON TAX	28.93	1,347.80
1313	TUITION OTHER LEAS OUT STATE	0.00	113,862.83
1510	INTEREST EARNED	1,435.48	4,348.08
1791	YEARBOOK SALES	0.00	55.00
1910	RENTALS	0.00	0.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,250.00
1973	MEDICAID INDIRECT ADM SERVICES	282.32	1,237.02
1990	OTHER	0.00	515.00
2110	COUNTY APPORTIONMENT	0.02	2,445.28
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	(43,625.00)	3,243.00
3112	STATE APPORTIONMENT	0.00	5,937.17
3114	BANK FRANCHISE TAX	7,396.43	11,372.17
3125	MENTOR GRANT PROGRAM	0.00	0.00
4129	CORONAVIRUS RELIEF FUND (CRF) (#21.019)	0.00	35,000.00
4151	OTHER STATE REV.	2,966.38	5,722.98
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
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	13,048.91	576,154.15
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	11,082.38	80,830.53
1120	PRIOR YEARS' AD VALOREM TAXES	83.59	707.57
1190	PENALTIES AND INTEREST ON TAX	4.73	243.76
1990	OTHER	0.00	250.00
21	CAPITAL OUTLAY FUND	11,170.70	82,031.86
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	11,816.31	81,051.95
1120	PRIOR YEARS' AD VALOREM TAXES	82.91	630.75
1190	PENALTIES AND INTEREST ON TAX	4.69	230.46
1313	TUITION OTHER LEAS OUT STATE	0.00	2,080.18
1973	MEDICAID INDIRECT ADM SERVICES	16.00	70.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
22	SPECIAL EDUCATION FUND	11,919.91	84,063.34
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	602.10	6,090.55
1620	SALES TO ADULTS	899.50	3,106.15
1670	LOCAL DONATIONS	0.00	26.00
1990	OTHER	269.38	2,228.02
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	5,099.60	50,930.34
4820	DONATED FOOD	0.00	0.00

BSCS Revenue Summary

Regular; Processing Month 03/2021; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	6,870.58	62,381.06
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	1,485.00	5,695.50
1981	DAY CARE CENTER SERVICES	16,376.40	128,665.98
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	2,102.50	18,356.61
1990	OTHER	17.59	12,306.29
4151	OTHER STATE REV.	0.00	34,680.00
4810	FEDERAL REIMBURSEMENT	1,749.48	11,011.55
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	21,730.97	210,715.93
Grand Total:		64,741.07	1,015,346.34

Big Stone City School District 25-1

BSCS Expenditure Summary

04/15/2021 11:39 AM

Regular; Processing Month 03/2021; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 80,101.61	\$ 726,478.93
21	CAPITAL OUTLAY FUND	\$ 451.99	\$ 37,610.22
22	SPECIAL EDUCATION FUND	\$ 10,750.63	\$ 84,987.62
51	FOOD SERVICE FUND	\$ 7,897.39	\$ 67,063.28
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 21,674.03	\$ 204,373.42
Grand Total:		\$ 120,875.65	\$ 1,120,513.47

Per Bank Statement	Ending-	March 31, 2021	
MAIN Account			\$ 202,045.80
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 306,015.34
LLLC Building Project			\$ 79,972.91
(11) ADV PYMT & (71) FLEX Account			\$ 8,340.74
(72) STUDENT COUNCIL Account			\$ 4,546.01

NOTE:

Invoice Number	Vendor Name	Invoice Date
Checking Account ID 1	Fund Number 10	GENERAL FUND
APRIL 2021	ADVANCE PAYMENT FUND	04/12/2021
(SCHOOL CHECKING FUND)		9.75 SCHOOL POSTAGE
(SCHOOL CHECKING FUND)		43.25 CK# 4566; BACKGROUND CK FEE (E CLOOS)
(SCHOOL CHECKING FUND)		35.00 CK# 4567; SD BANDMASTERS; CONTEST
Vendor Name ADVANCE PAYMENT FUND		88.00
APR 2021	BANKEN, ERIC	04/08/2021
(REFEREE)		80.00 2021FY REFEREE; 4 GAMES
Vendor Name BANKEN, ERIC		80.00
21-Apr-0001	BMO MASTERCARD	04/19/2021
(PCARD)		13.21 PCARD2 Dollar General STAFF APPRECIATION
(PCARD)		45.96 PCARD2 Dollar General STAFF APPRECIATION
(PCARD)		61.45 PCARD2 Family Dollar STAFF APPRECIATION
(PCARD)		115.37 PCARDC The Shop BUS SERV OIL CHANGE
(PCARD)		182.09 PCARDC Centurylink SCHOOL TELEPHONE
(PCARD)		2,325.00 PCARDC Rural Solutions TECH SERV
(PCARD)		75.63 PCARDC HARTMANS FFVP
(PCARD)		403.63 PCARDC Hillyard CUSTODIAL SUPPLIES
(PCARD)		224.00 PCARDC Rural Solutions PRINTER TECH G5?
(PCARD)		59.15 PCARDC Amsterdam ACADEMIC PLANNER
(PCARD)		175.02 PCARDC Bullet Proof BOILER MAINT
(PCARD)		15.99 PCARDC AMAZON THUMB DRIVES TECH G5?
(PCARD)		10.98 PCARDC AMAZON DISINFECTANT WIPES
(PCARD)		265.69 PCARDC Waste Mgmt GARBAGE
(PCARD)		36.47 PCARDC AMAZON FILE FOLDERS/BATTERIES
(PCARD)		333.60 PCARDC USPS ENVELOPES
(PCARD)		88.73 PCARDC BERKNER PIZZA BBALL PIZZA PARTY
(PCARD)		109.36 PCARDC AMAZON COPY PAPER
(PCARD)		192.12 PCARDC Quill COLORED PAPER
(PCARD)		156.83 PCARDC Cintas CUSTODIAL SERV
(PCARD)		25.50 PCARD5 Top Hat Lanes PREK FIELD TRIP - P
(PCARD)		44.13 PCARD5 Mac Daddy FUEL
(PCARD)		66.06 PCARD5 Mac Daddy FUEL
(PCARD)		21.30 PCARD6 Menards CUSTODIAL - LIGHTS
(PCARD)		175.30 PCARDC Centurylink SCHOOL TELEPHONE
(PCARD)		39.99 PCARD4 Dollar General BBALL PIZZA PARTY
(PCARD)		65.11 PCARD3 Mac Daddy FUEL
(PCARD)		62.45 PCARD3 Mac Daddy FUEL
(PCARD)		67.18 PCARD3 Mac Daddy FUEL
(PCARD)		6.41 PCARD2 Dollar General STAFF APPRECIATION

Invoice Number	Vendor Name	Invoice Date
(PCARD)		22.90 PCARD2 Family Dollar STAFF APPRECIATION
(PCARD)		18.00 PCARD2 Encompass Parts WORKROOM FRIDGE K
(PCARD)		48.39 PCARD3 Mac Daddy FUEL
(PCARD)		66.12 PCARD3 Mac Daddy FUEL
(PCARD)		98.83 PCARD3 Subway STAFF APPRECIATION
Vendor Name	BMO MASTERCARD	<hr/> 5,717.95
APRIL 2021	CASH-WA DISTRIBUTING CO	04/12/2021
(FOOD SERVICE)		173.38 FFVP
Vendor Name	CASH-WA DISTRIBUTING CO	<hr/> 173.38
UTILITIES1-0124	CITY OF BIG STONE CITY	04/08/2021
(UTILITIES - 1952 BUILDING)		347.72 ELECTRIC
(UTILITIES - 1952 BUILDING)		60.18 WATER & SEWER CHARGES
UTILITIES2-0124	CITY OF BIG STONE CITY	04/08/2021
(UTILITIES-1900)		209.19 ELECTRIC
(UTILITIES-1900)		211.49 WATER & SEWER CHARGES
UTILITIES3-0124	CITY OF BIG STONE CITY	04/08/2021
(UTILITIES - GYM)		819.89 ELECTRIC
(UTILITIES - GYM)		43.52 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	<hr/> 1,691.99
APR 2021	FOLK, CHRISTOPHER	04/08/2021
(REIMBURSEMENT)		50.04 APR 7 SUPT MEETING MILEAGE
Vendor Name	FOLK, CHRISTOPHER	<hr/> 50.04
APR 2021	FOOD SERVICE FUND	04/13/2021
(SCHOOL FOOD SERVICE FUND)		252.07 OST SNACK
(SCHOOL FOOD SERVICE FUND)		26.97 EARLY CHILDHOOD SCREENING COOKIES JUICE
Vendor Name	FOOD SERVICE FUND	<hr/> 279.04
3/31/2021 STMT	GRANT COUNTY REVIEW	04/08/2021
(ADVERTISING)		56.00 PE TEACHER AD
(ADVERTISING)		75.36 FEB 23 2021 BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	<hr/> 131.36
APRIL 2021	HENNINGS, STACY	04/12/2021
(REIMBURSEMENT)		10.98 PLASTIC FORKS
Vendor Name	HENNINGS, STACY	

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Unposted; Batch Description APRIL 19 2021 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

10.98

APR 2021-0001 NORTHWESTERN ENERGY
(UTILITIES - NATGAS)

04/08/2021

984.23 HEAT - NAT GAS

Vendor Name NORTHWESTERN ENERGY

984.23

2021FY 3RD QTR ORTONVILLE PUBLIC SCHOOLS
(TUITION, TRANSPORTATION, GENERAL)

04/08/2021

34,253.98 2021FY 3RD QTR GEN TUITION

Vendor Name ORTONVILLE PUBLIC SCHOOLS

34,253.98

3/31/2021 STMT RONGLIEN EXCAVATING INC
(MAINTENANCE)

04/08/2021

70.00 3/11 SNOW-REMOVAL

Vendor Name RONGLIEN EXCAVATING INC

70.00

APR 2021 SYKORA PLUMBING INC
(BUILDING MAINTENANCE)

04/08/2021

84.55 2/15/21 CAFETERIA URINAL

(BUILDING MAINTENANCE)

51.50 3/14/21 PUMBING MAINT ROOTER

Vendor Name SYKORA PLUMBING INC

136.05

APR 2021 TREINEN, ANDREW
(REFEREE)

04/08/2021

20.00 2021FY REFEREE; 1 GAMES

Vendor Name TREINEN, ANDREW

20.00

APRIL 2021 US FOODS
(FOOD PURCHASES)

04/09/2021

330.46 FFVP

(FOOD PURCHASES)

244.87 CUSTODIAL SUPPLIES

Vendor Name US FOODS

575.33

Fund Number 10

44,262.33

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

19654

BIG STONE THERAPIES INC

04/13/2021

(THERAPY)

214.05 STUDENT OT SERVICES

Vendor Name BIG STONE THERAPIES INC

214.05

2021FY 3RD QTR ORTONVILLE PUBLIC SCHOOLS
(TUITION, TRANSPORTATION, GENERAL)

04/08/2021

3,129.33 2021FY 3RD QTR SPED TUITION

Vendor Name ORTONVILLE PUBLIC SCHOOLS

3,129.33

Invoice Number	Vendor Name	Invoice Date
APR 2021	TRENHAILE, JAY	04/08/2021
(PSYCHOLOGICAL SERVICES)		375.00 STUDENT EVAL
Vendor Name	TRENHAILE, JAY	
		<u>375.00</u>

Fund Number 22 3,718.38

Checking Account ID 1 Fund Number 51 FOOD SERVICE FUND

21-Apr-0001	BMO MASTERCARD	04/19/2021
(PCARD)		267.25 PCARDC Summit Co KITCHEN FIRE INSPECT
(PCARD)		460.46 PCARDC Larrys Refrig KITCHEN FREEZER MAI
(PCARD)		7.31 PCARD6 Wal-Mart SCHOOL FOOD
(PCARD)		44.87 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)		14.76 PCARD6 Berens SCHOOL FOOD
(PCARD)		145.34 PCARDC HARTMANS SCHOOL FOOD
(PCARD)		24.76 PCARD6 Berens SCHOOL FOOD
(PCARD)		24.24 PCARD6 Berens SCHOOL FOOD

Vendor Name BMO MASTERCARD 988.99

APRIL 2021	CASH-WA DISTRIBUTING CO	04/12/2021
(FOOD SERVICE)		102.03 KITCHEN SUPPLIES
(FOOD SERVICE)		634.18 SCHOOL FOOD

Vendor Name CASH-WA DISTRIBUTING CO 736.21

21 010626	SOUTH DAKOTA DEPT OF EDUCATION	04/08/2021
(COMMODITIES)		325.01 COMMODITIES

Vendor Name SOUTH DAKOTA DEPT OF EDUCATION 325.01

APRIL 2021	US FOODS	04/09/2021
(FOOD PURCHASES)		1,178.41 SCHOOL FOOD
(FOOD PURCHASES)		26.76 KITCHEN SUPPLIES

Vendor Name US FOODS 1,205.17

Fund Number 51 3,255.38

Checking Account ID 1 Fund Number 53 PRESCHOOL/OST/LITTLE LIONS FUND

APRIL 2021	ADVANCE PAYMENT FUND	04/12/2021
(SCHOOL CHECKING FUND)		100.00 CK# 4568; LLLC HELP; SUSAN LESTER

Vendor Name ADVANCE PAYMENT FUND 100.00

21-Apr-0001	BMO MASTERCARD	04/19/2021
(PCARD)		40.05 PCARDC Midco LLLC TELEPHONE

Invoice Number	Vendor Name	Invoice Date
(PCARD)		1,399.96 PCARDC AMAZON OST IT GRANT
(PCARD)		109.99 PCARDC AMAZON OST IT GRANT
(PCARD)		225.16 PCARDC HARTMANS LLLC CACFP
(PCARD)		269.94 PCARDC AMAZON OST IT GRANT
(PCARD)		893.81 PCARDC Wayfair LLLC IT GRANT
(PCARD)		16.14 PCARDC HARTMANS PRESCHOOL
(PCARD)		1,077.90 PCARDC WALMART LLLC IT GRANT
(PCARD)		14.90 PCARD4 AMAZON PREK SUPPLIES
(PCARD)		14.89 PCARD4 AMAZON LLLC SUPPLIES
(PCARD)		30.61 PCARD4 Dollar General LLLC SUPPLIES
(PCARD)		10.00 PCARD4 Dollar General CACFP
(PCARD)		131.32 PCARD4 Wal-Mart LLLC SUPPLIES
(PCARD)		8.69 PCARD4 Wal-Mart LLLC SUPPLIES
(PCARD)		5.00 PCARD4 Dollar General LLLC SUPPLIES
(PCARD)		17.15 PCARD4 Dollar General CACFP
(PCARD)		35.86 PCARD4 Wal-Mart CACFP
(PCARD)		20.49 PCARD4 AMAZON LLLC SUPPLIES - GLUE
(PCARD)		51.52 PCARD4 Menards DESK SUPPLY - NEW BUILDIN
(PCARD)		26.63 PCARD4 Dollar General LLLC SUPPLIES
(PCARD)		18.05 PCARD4 AMAZON OST SUPPLIES
(PCARD)		20.08 PCARD3 Family Dollar PREK SUPPLIES
(PCARD)		10.37 PCARD4 AMAZON PREK SUPPLIES
(PCARD)		10.37 PCARD4 AMAZON OST SUPPLIES
Vendor Name	BMO MASTERCARD	4,458.88
APRIL 2021	CASH-WA DISTRIBUTING CO	04/12/2021
(FOOD SERVICE)		497.42 LLLC CACFP
Vendor Name	CASH-WA DISTRIBUTING CO	497.42
UTILITIES -0021	CITY OF BIG STONE CITY	04/08/2021
(UTILITIES)		68.20 MAR 2021 WATER SEWER
(UTILITIES)		139.21 MAR 2021 ELECTRICAL
Vendor Name	CITY OF BIG STONE CITY	207.41
APR 2021	LESTER, ANNE	04/12/2021
(REIMBURSEMENT)		22.97 LLLC INTERNET JET PACK
Vendor Name	LESTER, ANNE	22.97
APR 2021 L-	NORTHWESTERN ENERGY	04/08/2021
0001		100.62 LLLC HEAT - NAT GAS
(UTILITIES - NATGAS)		

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Unposted; Batch Description APRIL 19 2021 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name NORTHWESTERN ENERGY

100.62

3/31/2021 STMT RONGLIEN EXCAVATING INC
(MAINTENANCE)

04/08/2021

70.00 3/11 SNOW REMOVAL

Vendor Name RONGLIEN EXCAVATING INC

70.00

APR 2021 L- ST. CHARLES CHURCH
0001

04/08/2021

(RENT PAYMENT)

500.00 APR 2021 FOR MAY 2021 RENT

Vendor Name ST. CHARLES CHURCH

500.00

APRIL 2021 US FOODS
(FOOD PURCHASES)

04/09/2021

522.02 LLLC CACFP

Vendor Name US FOODS

522.02

Fund Number 53

6,479.32

Checking Account ID 1

57,715.41

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
												1,148.25
	GROSS:	1,289.72	1,289.72	0.00	1,289.72	1,289.72	1,972.11	1,972.11	1,972.11	1,853.78		
1,972.11	EMPLOYEE:	(27.31)	(15.50)	0.00	(79.96)	(18.70)	(118.33)				(564.06)	0.00
	EMPLOYER:				79.96	18.70	118.33	0.00	0.00	0.00	238.70	0.00
ANDEARL	ANDERSON, ARLO											
												1,154.35
	GROSS:	1,278.30	0.00	0.00	1,278.30	1,278.30	1,400.00	1,400.00	1,400.00	1,316.00		
1,400.00	EMPLOYEE:	(26.16)	0.00	0.00	(79.25)	(18.54)	(84.00)				(37.70)	0.00
	EMPLOYER:				79.25	18.54	84.00	0.00	0.00	0.00	1.20	0.00
ANDELL	ANDERSON, ELLY											
												1,193.85
	GROSS:	1,392.50	1,392.50	0.00	1,392.50	1,392.50	0.00	1,392.50	1,392.50	1,392.50		
1,392.50	EMPLOYEE:	(34.67)	(57.45)	0.00	(86.34)	(20.19)	0.00				0.00	0.00
	EMPLOYER:				86.34	20.19	0.00	0.00	0.00	0.00	0.00	0.00
ANDESHE	ANDERSON, SHELLY											
												1,030.46
	GROSS:	1,726.52	0.00	0.00	1,726.52	1,726.52	2,311.62	2,311.62	2,311.62	2,172.92		
2,311.62	EMPLOYEE:	(124.87)	0.00	0.00	(107.04)	(25.03)	(138.70)				(885.52)	0.00
	EMPLOYER:				107.04	25.03	138.70	0.00	0.00	0.00	476.20	0.00
BERDRAC	BERDAN, RACHEL											
												2,315.49
	GROSS:	2,850.35	2,850.35	0.00	2,850.35	2,850.35	3,032.29	3,032.29	3,032.29	2,850.35		
3,032.29	EMPLOYEE:	(186.86)	(98.99)	0.00	(176.72)	(41.33)	(181.94)				(30.94)	0.00
	EMPLOYER:				176.72	41.33	181.94	0.00	0.00	0.00	1.20	0.00
BOLSPAT	BOLSTA, PATRICIA											
												110.82
	GROSS:	120.00	0.00	0.00	120.00	120.00	0.00	120.00	120.00	120.00		
120.00	EMPLOYEE:	0.00	0.00	0.00	(7.44)	(1.74)	0.00				0.00	0.00
	EMPLOYER:				7.44	1.74	0.00	0.00	0.00	0.00	0.00	0.00
BOOGCHE	BOOGAARD, CHERYL											
												766.23
	GROSS:	829.70	829.70	0.00	829.70	829.70	882.66	882.66	882.66	829.70		
882.66	EMPLOYEE:	0.00	0.00	0.00	(51.44)	(12.03)	(52.96)				0.00	0.00
	EMPLOYER:				51.44	12.03	52.96	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
												1,355.32
	GROSS:	1,753.44	1,753.44	0.00	1,753.44	1,753.44	0.00	2,080.00	2,080.00	2,080.00		
2,080.00	EMPLOYEE:	(123.68)	(140.31)	0.00	(108.71)	(25.42)	0.00				(326.56)	0.00
	EMPLOYER:				108.71	25.42	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
												1,421.66
	GROSS:	1,599.36	0.00	0.00	1,599.36	1,599.36	1,701.45	1,701.45	1,701.45	1,599.36		
1,701.45	EMPLOYEE:	(55.35)	0.00	0.00	(99.16)	(23.19)	(102.09)				0.00	0.00
	EMPLOYER:				99.16	23.19	102.09	0.00	0.00	0.00	1.20	0.00
CHRISUE	CHRISTENSEN, SUE											
												46.17
	GROSS:	50.00	0.00	0.00	50.00	50.00	0.00	50.00	50.00	50.00		
50.00	EMPLOYEE:	0.00	0.00	0.00	(3.10)	(0.73)	0.00				0.00	0.00
	EMPLOYER:				3.10	0.73	0.00	0.00	0.00	0.00	0.00	0.00
CLOOEDA	CLOOS, EDANN											
												2,112.66
	GROSS:	2,452.50	0.00	0.00	2,452.50	2,452.50	0.00	2,452.50	2,452.50	2,452.50		
2,452.50	EMPLOYEE:	(152.22)	0.00	0.00	(152.06)	(35.56)	0.00				0.00	0.00
	EMPLOYER:				152.06	35.56	0.00	0.00	0.00	0.00	0.00	0.00
COOPKER	COOPER, KERSTIN											
												1,065.53
	GROSS:	1,256.31	0.00	0.00	1,256.31	1,256.31	1,336.50	1,336.50	1,336.50	1,256.31		
1,336.50	EMPLOYEE:	(94.67)	0.00	0.00	(77.89)	(18.22)	(80.19)				0.00	0.00
	EMPLOYER:				77.89	18.22	80.19	0.00	0.00	0.00	1.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
COOPNIC	COOPER, NICHOLE M											
												2,496.46
	GROSS:	2,946.94	0.00	0.00	2,946.94	2,946.94	3,321.19	3,321.19	3,321.19	3,121.92		
3,321.19	EMPLOYEE:	(157.19)	0.00	0.00	(182.71)	(42.73)	(199.27)				(242.83)	0.00
	EMPLOYER:				182.71	42.73	199.27	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
												2,195.59
	GROSS:	2,742.74	2,742.74	0.00	2,742.74	2,742.74	3,308.08	3,308.08	3,308.08	3,109.60		
3,308.08	EMPLOYEE:	(173.96)	(93.24)	0.00	(170.05)	(39.77)	(198.48)				(435.99)	0.00
	EMPLOYER:				170.05	39.77	198.48	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,635.01
	GROSS:	5,557.55	0.00	0.00	5,557.55	5,557.55	6,235.42	6,135.42	6,135.42	5,761.29		
6,235.42	EMPLOYEE:	(339.74)	0.00	0.00	(350.77)	(82.03)	(624.13)				(203.74)	0.00
	EMPLOYER:				350.77	82.03	574.13	0.00	0.00	0.00	5.05	0.00
FREVSAR	FREVERT, SARAH											
												1,453.67
	GROSS:	1,686.36	1,686.36	0.00	1,686.36	1,686.36	1,794.00	1,794.00	1,794.00	1,686.36		
1,794.00	EMPLOYEE:	(66.97)	(36.72)	0.00	(104.55)	(24.45)	(107.64)				0.00	0.00
	EMPLOYER:				104.55	24.45	107.64	0.00	0.00	0.00	0.00	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,781.96
	GROSS:	4,612.14	0.00	0.00	4,612.14	4,612.14	5,300.00	5,300.00	5,300.00	4,982.00		
5,300.00	EMPLOYEE:	(430.30)	0.00	0.00	(285.95)	(66.88)	(318.00)				(416.91)	0.00
	EMPLOYER:				285.95	66.88	318.00	0.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN											
												1,560.11
	GROSS:	1,818.34	0.00	0.00	1,818.34	1,818.34	1,934.40	1,934.40	1,934.40	1,818.34		
1,934.40	EMPLOYEE:	(119.12)	0.00	0.00	(112.74)	(26.37)	(116.06)				0.00	0.00
	EMPLOYER:				112.74	26.37	116.06	0.00	0.00	0.00	1.20	0.00
HENNSTA	HENNINGS, STACY											
												1,616.92
	GROSS:	1,942.55	0.00	0.00	1,942.55	1,942.55	2,140.32	2,140.32	2,140.32	2,011.90		
2,140.32	EMPLOYEE:	(177.02)	0.00	0.00	(120.44)	(28.17)	(128.42)				(69.35)	0.00
	EMPLOYER:				120.44	28.17	128.42	0.00	0.00	0.00	1.20	0.00
HENRHIL	HENRICH, HILLARY											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,877.32
	GROSS:	3,483.50	3,483.50	0.00	3,566.83	3,566.83	3,824.18	3,749.24	3,832.57	3,519.79		
3,832.57	EMPLOYEE:	(219.85)	(113.47)	0.00	(221.14)	(51.72)	(229.45)				(119.62)	0.00
	EMPLOYER:				221.14	51.72	229.45	0.00	0.00	0.00	5.70	0.00
JULIERI	JULIUS, ERIN											
												2,273.90
	GROSS:	2,757.95	0.00	0.00	2,757.95	2,757.95	3,391.73	3,391.73	3,391.73	3,188.23		
3,391.73	EMPLOYEE:	(231.87)	0.00	0.00	(170.99)	(39.99)	(203.50)				(471.48)	0.00
	EMPLOYER:				170.99	39.99	203.50	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
												69.10
	GROSS:	74.82	0.00	0.00	74.82	74.82	4,015.77	4,015.77	4,015.77	3,774.82		
4,015.77	EMPLOYEE:	0.00	0.00	0.00	(4.64)	(1.08)	(3,940.95)				0.00	0.00
	EMPLOYER:				4.64	1.08	240.95	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
												3,495.26
	GROSS:	4,194.26	0.00	0.00	4,194.26	4,194.26	4,461.98	4,461.98	4,461.98	4,194.26		
4,461.98	EMPLOYEE:	(348.14)	0.00	0.00	(260.04)	(60.82)	(267.72)				(30.00)	0.00
	EMPLOYER:				260.04	60.82	267.72	0.00	0.00	0.00	1.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
LESTDAN	LESTER, DAN											
												1,822.00
	GROSS:	2,144.26	0.00	0.00	2,144.26	2,144.26	2,725.60	2,725.60	2,725.60	2,562.06		
2,725.60	EMPLOYEE:	(158.23)	0.00	0.00	(132.94)	(31.09)	(163.54)				(417.80)	0.00
	EMPLOYER:				132.94	31.09	163.54	0.00	0.00	0.00	476.20	0.00
LESTTRA	LESTER, TRAVIS											
												692.62
	GROSS:	750.00	0.00	0.00	750.00	750.00	0.00	750.00	750.00	750.00		
750.00	EMPLOYEE:	0.00	0.00	0.00	(46.50)	(10.88)	0.00				0.00	0.00
	EMPLOYER:				46.50	10.88	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,715.65
	GROSS:	3,450.50	0.00	0.00	3,450.50	3,450.50	3,711.68	3,711.68	3,711.68	3,488.98		
3,711.68	EMPLOYEE:	(458.89)	0.00	0.00	(213.93)	(50.03)	(222.70)				(50.48)	0.00
	EMPLOYER:				213.93	50.03	222.70	0.00	0.00	0.00	1.20	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,349.72
	GROSS:	1,479.66	1,479.66	0.00	1,479.66	1,479.66	1,574.11	1,574.11	1,574.11	1,479.66		
1,574.11	EMPLOYEE:	(10.47)	(6.27)	0.00	(91.74)	(21.46)	(94.45)				0.00	0.00
	EMPLOYER:				91.74	21.46	94.45	0.00	0.00	0.00	1.20	0.00
PEKEAMY	PEKELDER, AMY											
												83.11
	GROSS:	90.00	0.00	0.00	90.00	90.00	0.00	90.00	90.00	90.00		
90.00	EMPLOYEE:	0.00	0.00	0.00	(5.58)	(1.31)	0.00				0.00	0.00
	EMPLOYER:				5.58	1.31	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
												2,874.62
	GROSS:	3,507.83	0.00	0.00	3,507.83	3,507.83	3,731.73	3,731.73	3,731.73	3,507.83		
3,731.73	EMPLOYEE:	(364.86)	0.00	0.00	(217.49)	(50.86)	(223.90)				0.00	0.00
	EMPLOYER:				217.49	50.86	223.90	0.00	0.00	0.00	1.20	0.00
RAFFAMY	RAFFETY, AMY											
												805.19
	GROSS:	921.16	921.16	0.00	921.16	921.16	1,067.50	1,067.50	1,067.50	1,003.45		
1,067.50	EMPLOYEE:	0.00	0.00	0.00	(57.11)	(13.36)	(64.05)				(127.79)	0.00
	EMPLOYER:				57.11	13.36	64.05	0.00	0.00	0.00	1.20	0.00
RAUSBRE	RAUSCH, BRENN A											
												1,211.17
	GROSS:	1,343.75	0.00	0.00	1,343.75	1,343.75	0.00	1,343.75	1,343.75	1,343.75		
1,343.75	EMPLOYEE:	(29.79)	0.00	0.00	(83.31)	(19.48)	0.00				0.00	0.00
	EMPLOYER:				83.31	19.48	0.00	0.00	0.00	0.00	0.00	0.00
RICKHAN	RICK, HANNAH											
												2,290.48
	GROSS:	2,780.83	0.00	0.00	2,780.83	2,780.83	2,958.33	2,958.33	2,958.33	2,780.83		
2,958.33	EMPLOYEE:	(277.62)	0.00	0.00	(172.41)	(40.32)	(177.50)				0.00	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,551.03
	GROSS:	3,123.16	3,123.16	0.00	3,123.16	3,123.16	3,772.10	3,772.10	3,772.10	3,545.77		
3,772.10	EMPLOYEE:	(219.61)	(113.59)	0.00	(193.64)	(45.29)	(226.33)				(422.61)	0.00
	EMPLOYER:				193.64	45.29	226.33	0.00	0.00	0.00	476.20	0.00
SCHMLEO	SCHMIEG, LEON											
												1,329.84
	GROSS:	1,440.00	0.00	0.00	1,440.00	1,440.00	0.00	1,440.00	1,440.00	1,440.00		
1,440.00	EMPLOYEE:	0.00	0.00	0.00	(89.28)	(20.88)	0.00				0.00	0.00
	EMPLOYER:				89.28	20.88	0.00	0.00	0.00	0.00	0.00	0.00
STOEAASH	STOEL, ASHLEY											
												2,732.90
	GROSS:	3,381.29	3,381.29	0.00	3,381.29	3,381.29	3,616.62	3,616.62	3,616.62	3,399.62		
3,616.62	EMPLOYEE:	(263.67)	(126.05)	0.00	(209.64)	(49.03)	(217.00)				(18.33)	0.00
	EMPLOYER:				209.64	49.03	217.00	0.00	0.00	0.00	1.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
SWEZBEC	SWEZEY, BECKY											
												1,538.02
	GROSS:	1,744.20	0.00	0.00	1,744.20	1,744.20	1,855.53	1,855.53	1,855.53	1,744.20		
1,855.53	EMPLOYEE:	(72.75)	0.00	0.00	(108.14)	(25.29)	(111.33)				0.00	0.00
	EMPLOYER:				108.14	25.29	111.33	0.00	0.00	0.00	1.20	0.00
SWINROB	SWINT, ROBERT											
												230.87
	GROSS:	250.00	250.00	0.00	250.00	250.00	0.00	250.00	250.00	250.00		
250.00	EMPLOYEE:	0.00	0.00	0.00	(15.50)	(3.63)	0.00				0.00	0.00
	EMPLOYER:				15.50	3.63	0.00	0.00	0.00	0.00	0.00	0.00
TRAURUT	TRAUTNER, RUTH											
												2,067.62
	GROSS:	2,449.95	0.00	0.00	2,449.95	2,449.95	2,650.31	2,650.31	2,650.31	2,491.29		
2,650.31	EMPLOYEE:	(194.91)	0.00	0.00	(151.90)	(35.52)	(159.02)				(41.34)	0.00
	EMPLOYER:				151.90	35.52	159.02	0.00	0.00	0.00	1.20	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											
												2,468.10
	GROSS:	2,680.83	0.00	0.00	2,780.83	2,780.83	2,958.33	2,858.33	2,858.33	2,680.83		
2,958.33	EMPLOYEE:	0.00	0.00	0.00	(172.41)	(40.32)	(177.50)				(100.00)	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	5.05	0.00
WESTSUS	WESTERMEYER, SUSAN											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WIKJEN	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											
												1,237.79
	GROSS:	1,470.70	0.00	0.00	1,470.70	1,470.70	1,564.57	1,564.57	1,564.57	1,470.70		
1,564.57	EMPLOYEE:	(120.40)	0.00	0.00	(91.18)	(21.33)	(93.87)				0.00	0.00
	EMPLOYER:				91.18	21.33	93.87	0.00	0.00	0.00	1.20	0.00
Subtotal:					Female: 38	Male: 6	Total: 44		Net:		68,324.58	
	GROSS:	81,583.97	25,183.58	0.00	81,867.30	81,867.30	84,550.11	94,403.92	94,487.25	89,330.90		
94,687.25	EMPLOYEE:	(5,261.17)	(801.59)	0.00	(5,075.75)	(1,187.09)	(9,023.02)				(5,014.05)	0.00
	EMPLOYER:				5,075.75	1,187.09	5,273.02	0.00	0.00	0.00	3,133.30	0.00

Annual; Processing Month 03/2021; 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 03/2021; 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	10,342.03	(68,486.36)	(58,144.33)
10 110	TAXES RECEIVABLE - CURRENT	527,520.24	(36,125.93)	491,394.31
10 112	TAXES RECEIVABLE - DELINQUENT	2,551.20	(443.60)	2,107.60
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	16,017.98	0.00	16,017.98
10 180	INVESTMENTS	306,015.34	1,433.66	307,449.00
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	866,439.79	(103,622.23)	762,817.56
Total Assets and Deferred Outflows of Resources:		866,439.79	(103,622.23)	762,817.56
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	262,796.74	(36,569.53)	226,227.21
10 553	TAXES LEVIED FOR FUTURE PERIODS	267,274.70	0.00	267,274.70
	Current Liabilities Subtotal:	529,498.61	(36,569.53)	492,929.08
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	332,948.18	(67,052.70)	265,895.48
	Fund Balance Subtotal:	336,941.18	(67,052.70)	269,888.48
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		866,439.79	(103,622.23)	762,817.56

Annual; Processing Month 03/2021; 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	2,500.00	(43.25)	2,456.75
	Current Assets Subtotal:	<u>2,500.00</u>	<u>(43.25)</u>	<u>2,456.75</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,500.00</u>	<u>(43.25)</u>	<u>2,456.75</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,500.00	(43.25)	2,456.75
	Fund Balance Subtotal:	<u>2,500.00</u>	<u>(43.25)</u>	<u>2,456.75</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,500.00</u>	<u>(43.25)</u>	<u>2,456.75</u>

Annual; Processing Month 03/2021; 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	177,124.65	10,718.71	187,843.36
21 110	TAXES RECEIVABLE - CURRENT	170,725.34	(11,020.81)	159,704.53
21 112	TAXES RECEIVABLE - DELINQUENT	1,136.01	(103.71)	1,032.30
	Current Assets Subtotal:	<u>348,986.00</u>	<u>(405.81)</u>	<u>348,580.19</u>
Total Assets and Deferred Outflows of Resources:		<u>348,986.00</u>	<u>(405.81)</u>	<u>348,580.19</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	85,053.34	(11,124.52)	73,928.82
21 553	TAXES LEVIED FOR FUTURE PERIODS	101,487.10	0.00	101,487.10
	Current Liabilities Subtotal:	<u>186,540.44</u>	<u>(11,124.52)</u>	<u>175,415.92</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	162,445.56	10,718.71	173,164.27
	Fund Balance Subtotal:	<u>162,445.56</u>	<u>10,718.71</u>	<u>173,164.27</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>348,986.00</u>	<u>(405.81)</u>	<u>348,580.19</u>

Annual; Processing Month 03/2021; 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	77,624.58	1,169.28	78,793.86
22 110	TAXES RECEIVABLE - CURRENT	182,067.38	(11,752.16)	170,315.22
22 112	TAXES RECEIVABLE - DELINQUENT	1,439.84	(102.84)	1,337.00
	Current Assets Subtotal:	<u>261,131.80</u>	<u>(10,685.72)</u>	<u>250,446.08</u>
Total Assets and Deferred Outflows of Resources:		<u>261,131.80</u>	<u>(10,685.72)</u>	<u>250,446.08</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	90,703.88	(11,855.00)	78,848.88
22 553	TAXES LEVIED FOR FUTURE PERIODS	105,712.26	0.00	105,712.26
	Current Liabilities Subtotal:	<u>196,416.96</u>	<u>(11,855.00)</u>	<u>184,561.96</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	64,714.84	1,169.28	65,884.12
	Fund Balance Subtotal:	<u>64,714.84</u>	<u>1,169.28</u>	<u>65,884.12</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>261,131.80</u>	<u>(10,685.72)</u>	<u>250,446.08</u>

Annual; Processing Month 03/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH IN BANK	(9,342.24)	(1,026.81)	(10,369.05)
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	8,206.56	0.00	8,206.56
	Current Assets Subtotal:	<u>2,974.66</u>	<u>(1,026.81)</u>	<u>1,947.85</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	84,277.61	0.00	84,277.61
51 208	ACCUM DEPRECIATION-LOCAL	(55,069.23)	0.00	(55,069.23)
	Long-term Assets Subtotal:	<u>29,208.38</u>	<u>0.00</u>	<u>29,208.38</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	47.10	0.00	47.10
	Other Assets Subtotal:	<u>47.10</u>	<u>0.00</u>	<u>47.10</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	16,786.52	0.00	16,786.52
	Deferred Outflows of Resources Subtotal:	<u>16,786.52</u>	<u>0.00</u>	<u>16,786.52</u>
Total Assets and Deferred Outflows of Resources:		<u>49,016.66</u>	<u>(1,026.81)</u>	<u>47,989.85</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
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE-AFLAC	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE-NPIP	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	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	36,277.18	(1,026.81)	35,250.37

Annual; Processing Month 03/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 760	FUND BALANCE - UNASSIGNED	26.00	0.00	26.00
	Fund Balance Subtotal:	44,468.76	(1,026.81)	43,441.95
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		49,016.66	(1,026.81)	47,989.85

Annual; Processing Month 03/2021; 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	1,616.30	56.94	1,673.24
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>1,616.30</u>	<u>56.94</u>	<u>1,673.24</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><u>57,524.55</u></u>	<u><u>56.94</u></u>	<u><u>57,581.49</u></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
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	<u>6.07</u>	<u>0.00</u>	<u>6.07</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	42,413.98	56.94	42,470.92
	Fund Balance Subtotal:	<u>42,413.98</u>	<u>56.94</u>	<u>42,470.92</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>57,524.55</u></u>	<u><u>56.94</u></u>	<u><u>57,581.49</u></u>

Annual; Processing Month 03/2021; 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	6,431.89	(547.90)	5,883.99
	Current Assets Subtotal:	<u>6,431.89</u>	<u>(547.90)</u>	<u>5,883.99</u>
	Total Assets and Deferred Outflows of Resources:	<u>6,431.89</u>	<u>(547.90)</u>	<u>5,883.99</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	6,431.89	(547.90)	5,883.99
	Fund Balance Subtotal:	<u>6,431.89</u>	<u>(547.90)</u>	<u>5,883.99</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>6,431.89</u>	<u>(547.90)</u>	<u>5,883.99</u>

Annual; Processing Month 03/2021; 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	2,188.76	2,357.25	4,546.01
	Current Assets Subtotal:	<u>2,188.76</u>	<u>2,357.25</u>	<u>4,546.01</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,188.76</u>	<u>2,357.25</u>	<u>4,546.01</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	2,188.76	2,357.25	4,546.01
	Fund Balance Subtotal:	<u>2,188.76</u>	<u>2,357.25</u>	<u>4,546.01</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,188.76</u>	<u>2,357.25</u>	<u>4,546.01</u>

Annual; Processing Month 03/2021; Accounts to Include Accounts with Activity

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

Batch Description: MARCH 31 2021 CHECK RECONCILIATION Processing Month: 03/2021
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	03/31/2021	202,045.80

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36873	AFLAC	03/01/2021	1,527.29
36877	SANFORD HEALTH FLEX PLAN	03/01/2021	11.55
36887	CHRISTOPHER FOLK	03/22/2021	61.38
36894	SNA	03/22/2021	48.50
36897	ST. CHARLES CHURCH	03/22/2021	500.00
36898	SYKORA PLUMBING INC	03/22/2021	0.00
36901	WATERTOWN PARKS & REC	03/22/2021	100.00
	Total:		<u>2,248.72</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
202,045.80	(2,248.72)	199,797.08	199,797.08

Cleared Automatic Payment Total:	38,960.84
Cleared Checks Total:	120,696.33
Cleared Direct Deposit Total:	(65,057.04)
Cleared Void Total:	75.00
Cleared Deposit Total:	106,932.41
Cleared Manual Journal Entries Total:	(56.30)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

3/31/2021

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 551	3/20/2021	MJ21-036	20,248.23		GRANT COUNTY FEBRUARY 2021 APPORTIONMENT
10 110	3/20/2021	MJ21-036		19,888.79	GRANT COUNTY FEBRUARY 2021 APPORTIONMENT
10 112	3/20/2021	MJ21-036		359.44	GRANT COUNTY FEBRUARY 2021 APPORTIONMENT
21 551	3/20/2021	MJ21-036	5,341.13		GRANT COUNTY FEBRUARY 2021 APPORTIONMENT
21 110	3/20/2021	MJ21-036		5,257.54	GRANT COUNTY FEBRUARY 2021 APPORTIONMENT
21 112	3/20/2021	MJ21-036		83.59	GRANT COUNTY FEBRUARY 2021 APPORTIONMENT
22 551	3/20/2021	MJ21-036	5,690.07		GRANT COUNTY FEBRUARY 2021 APPORTIONMENT
22 110	3/20/2021	MJ21-036		5,607.16	GRANT COUNTY FEBRUARY 2021 APPORTIONMENT
22 112	3/20/2021	MJ21-036		82.91	GRANT COUNTY FEBRUARY 2021 APPORTIONMENT
10 551	3/20/2021	MJ21-036	16,321.30		ROBERTS COUNTY FEBRUARY 2021 APPORTIONMENT
10 110	3/20/2021	MJ21-036		16,237.14	ROBERTS COUNTY FEBRUARY 2021 APPORTIONMENT
10 112	3/20/2021	MJ21-036		84.16	ROBERTS COUNTY FEBRUARY 2021 APPORTIONMENT
21 551	3/20/2021	MJ21-036	5,783.39		ROBERTS COUNTY FEBRUARY 2021 APPORTIONMENT
21 110	3/20/2021	MJ21-036		5,763.27	ROBERTS COUNTY FEBRUARY 2021 APPORTIONMENT
21 112	3/20/2021	MJ21-036		20.12	ROBERTS COUNTY FEBRUARY 2021 APPORTIONMENT
22 551	3/20/2021	MJ21-036	6,164.93		ROBERTS COUNTY FEBRUARY 2021 APPORTIONMENT
22 110	3/20/2021	MJ21-036		6,145.00	ROBERTS COUNTY FEBRUARY 2021 APPORTIONMENT
22 112	3/20/2021	MJ21-036		19.93	ROBERTS COUNTY FEBRUARY 2021 APPORTIONMENT
10 101	3/12/2021	MJ21-037		23.97	MEDICAID ADMIN FEE
10 2490 000 319	3/12/2021	MJ21-037	23.97		MEDICAID ADMIN FEE
53 101	3/15/2021	MJ21-038		32.33	MISCALC IN LLLC BSC UTILITY EXP
53 3500 000 319	3/15/2021	MJ21-038	32.33		MISCALC IN LLLC BSC UTILITY EXP
11 101	3/20/2021	MJ21-039		43.25	ADV PYMT CKS
11 1190 000 479 011	3/20/2021	MJ21-039	43.25		ADV PYMT CKS
71 101	3/20/2021	MJ21-039		1,114.56	FLEX PAYMENT TXFR AND RETIREE HEALTH CHECK
71 1190 000 479 012	3/20/2021	MJ21-039	1,114.56		FLEX PAYMENT TXFR AND RETIREE HEALTH CHECK
72 101	3/20/2021	MJ21-039		109.48	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	3/20/2021	MJ21-039	109.48		STUDENT COUNCIL PAYMENTS
71 101	3/20/2021	MJ21-040	566.66		MJ21-039 CORRECTION; FLEX DEPOSIT
71 1190 000 479 012	3/20/2021	MJ21-040		566.66	MJ21-039 CORRECTION; FLEX DEPOSIT
53 1141 000 334	3/31/2021	MJ21-041		22.97	CORR EXP PREK TO LLLC INTERNET
53 3500 000 319	3/31/2021	MJ21-041	22.97		CORR EXP PREK TO LLLC INTERNET
22 1221 000 111	4/6/2021	MJ21-042		22,672.00	IDEA SPED GMS FUNDS MOVE
22 1221 600 111	4/6/2021	MJ21-042	22,672.00		IDEA SPED GMS FUNDS MOVE
71 101	3/20/2021	MJ21-043		283.33	MJ21-040 CORRECTION; FLEX DEPOSIT
71 1190 000 479 012	3/20/2021	MJ21-043	283.33		MJ21-040 CORRECTION; FLEX DEPOSIT
			84,417.60	84,417.60	TOTAL DEBITS AND CREDITS

BALANCE - MUST BE ZERO

**BOARD OF EDUCATION PROCEEDINGS
BIG STONE CITY SCHOOL DISTRICT #25-1**

The Big Stone City School District's Board of Education met in a regular session on March 22, 2021 @ 6:00 PM in the school board room/CEO office with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Shelley Haggerty, Principal/Counselor

Anne Lester, Learning Center/OST Director/Teacher

Erin Julius, Teacher

Meeting called to order by President Jennifer Wiik at 6:02 PM

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

The Pledge of Allegiance was recited.

Motion by Henrich, seconded by Westermeyer, to approve the amended agenda. The amended agenda added the following bids to the consent agenda for approval, JerCo Construction LLLC and Ultimate Drywall Inc. 4 votes yes. Motion Carried.

Community Input Session: none presented

Communication Items

- School Board Communication:
 - Ms. Julius, BSCSEA, asked for board preference on special meeting for negotiations or during regularly scheduled school board meeting. Regular school board meeting was mentioned.
- Principal Report: Required SBAC (Smarter Balanced Assessment Consortium) Testing and Waivers
- CEO/Business Manager Report: the following reports were presented; Revenue/Expenditure Summary Report, BSCS Board Report – Detail, Bills and BMO PCard, Payroll Register – Unitemized Report, Balance Sheet, Check Reconciliation Report, and Manual Journal Entry Board Report. Other items discussed were current 2020-2021 school budget, IDEA Requirements met for 2018-2019 ARSD 24:05:20:23.04, Learning Center financials and future outlook, contractors selected by committee for building project, and building project timeline.

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLLC FUND
February 1, 2021	BEGINNING BALANCE	\$178,934.47	\$88,175.57	(\$8,656.23)	\$6,991.91
	TOTAL RECEIPTS	\$625.02	\$2,451.67	\$6,259.27	\$17,535.56
	TOTAL DISBURSEMENTS	(\$2,434.84)	(\$13,002.66)	(\$6,945.28)	(\$22,911.17)
February 28, 2021	ENDING BALANCE	\$177,124.65	\$77,624.58	(\$9,342.24)	\$1,616.30

Certificate of Deposit – \$306,015.34
 LLLC Building Project Account – \$48,830.83
 Advance Payment (Fund 11) & Flex Account (Fund 71) – \$8,931.89
 Student Council (Fund 72) – \$2,188.76

The following bills were approved:

GENERAL FUND: BMO MASTERCARD,(PCARD),1,823.24 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),416.86 CITY OF BIG STONE CITY, (UTILITIES),2,120.50 CLOOS, EDANN ,(REIMBURSEMENT),20.00 FOLK, CHRISTOPHER ,(REIMBURSEMENT),61.38 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),108.29 GRANT COUNTY REVIEW,(ADVERTISING),36.26 LIFETOUCH PUBLISHING INC,(PHOTOTGRAPHY & YEARBOOKS),161.19 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),1,569.18 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),165.57 OSTLUND, LYNDA ,(REIMBURSEMENT),120.00 SOUTH DAKOTA DEPARTMENT OF EDUCATION,(STATE AID),43,625.00 US FOODS,(FOOD PURCHASES),47.66 WATERTOWN PARKS & REC,(FIELD TRIPS),100.00

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),451.99

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),265.49 BMO MASTERCARD,(PCARD),31.98 TOSTENSON, KRISTIN ,(EARLY CHILDHOOD SPED SERVICES),137.50

FOOD SERVICE FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),34.97 BMO MASTERCARD,(PCARD),346.29 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),2,313.18 CASH-WA DISTRIBUTING,(KITCHEN FOOD EXP),71.88 SNA,(FOOD SERVICE CERTIFICATION),48.50 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),118.78 US FOODS,(FOOD PURCHASES),444.00

PRESCHOOL/LEARNING CENTER/OST FUND: BMO MASTERCARD,(PCARD),1,905.01 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),87.50 CITY OF BIG STONE CITY, (UTILITIES),233.69 GRANT COUNTY REVIEW,(ADVERTISING),60.00 LESTER, ANNE ,(REIMBURSEMENT),22.97 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),196.53 ST. CHARLES CHURCH,(RENT PAYMENT),500.00 US FOODS,(FOOD PURCHASES),228.74

Action Items

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

- Approval of minutes from previous meeting(s); February 23, 2021 meeting
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest; see separate action item below.
- Approval of second and final reading of Policy BFC - BOARD POLICY DEVELOPMENT AND ADOPTION
- Approval of second and final reading of Policy CH - POLICY AND REGULATION IMPLEMENTATION
- Approval of the 2021-2022 school calendar
- Approval of the following contractor(s) bid for the learning center building project. All bids were opened, reviewed and compared in the business office on March 5 per our bid advertisement. The following bids were presented to the committee and selected as the lowest responsible bid for that specific area of the project.
 - Conroy Electric bid
 - Frederichson's Air Conditioning and Heating bid
 - Ronglien's Excavating bid
 - Schmidt's Spray Foam Insulation and Roofing LLC bid
 - Trapp Plumbing Company bid
 - 3D Security bid

- Brian's Glass bid
- Big Stone Lumber bid
- JerCo Construction LLC bid
- Ultimate Drywall Inc bid

Separate Action Item(s)

Motion by VanLith, seconded by Westermeyer, to approve the disclosure of conflict of interest, per Policy AH, for Hillary Henrich for Beyond Concrete to perform bid work on learning center building project. Henrich recused from voting. 3 votes yes. Motion Carried.

Motion by VanLith, seconded by Westermeyer, to approve the Beyond Concrete contractor bid for the learning center building project. Per action item above, all bid were opened, reviewed and compared in the business office on March 5 per our bid advertisement. The following bid was selected as the lowest responsible bid for that specific area of the project. Henrich recused from voting. 3 votes yes. Motion Carried.

Discussion

There were discussions on the following items:

- Next school board meeting: Based on reorg meeting, third Monday of the month: April 19, 2021 (regular meeting) at 6:00pm in the board room/CEO office.

Motion by Westermeyer, seconded by Henrich, to adjourn the meeting at 6:49 PM. 4 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication