



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

May 17, 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 – per SDCL 13-7-30 an annual election will not be conducted because there was not a contested vacancy on the school board.
 - b. Principal Report
 1. New reading curriculum
 2. 8th grade graduation and awards night
 - 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.
 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; just one to highlight – 1900 building shingle repair due to winter wind storm by Yoder Construction \$1,836.74
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 - a. Learning Center and OST Monthly Financial Overview
 - b. Update on LLLC Building Project
 5. Check Reconciliation Report
 6. Manual Journal Entry Board Report
 7. Capital Outlay 5-year Plan
 - a. 2021FY budget to actual for reading curriculum amount
 - b. 2022FY Capital Outlay Plan
 8. 2021-2022 Preliminary Proposed Budget per SDCL 13-11-2 and presentation

- a. This is a preliminary proposed budget. There are still some unknowns but feel this is a good starting point for our budget for next year.
- 9. The 2021FY Budget to Actual will be presented and reviewed at next month's board meeting.

7. Consent Agenda Action Items **Motion:** _____ **MC:** ____ (____-____)

a. The consent agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any board member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard. The administration recommends all items included on the consent agenda below.

- 1. Approval and/or corrections of the minutes from previous meeting(s); April 19, 2021 and May 3, 2021 (Special) 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 resignation of Mrs. Rachel Berdan as first grade teacher.
 - a. We wish Mrs. Berdan the best in her future endeavors!
- 6. Approval of the 2021-2022 certified master agreement
 - a. Special board meeting was held on May 3, 2021 and negotiations were finalized. Both CEO and BSCSEA have reviewed the document.
- 7. Approval of the Application for a Waiver from an Administrative Rule 24:43:11:01; 8th Grade Algebra 1
 - a. This is a 5-year waiver, per the DOE, to continue to teach 8th grade Algebra 1 at the Big Stone City School.
- 8. Approval of the Application for a Waiver; Administrative Rule 24:43:02:08 Plan of Intent (Teacher) for Heather Voeltz
- 9. Approval of the 2021-2022 kindergarten teaching contract for Hether Voeltz.
- 10. Approval of the 2021-2022 first grade teaching contract for Amber Ogren.
 - a. Two contracts above, the proper procedures were followed to find appropriate candidates, conduct interviews and select the most qualified candidate. Also per hiring committee.
- 11. Approval of the summer 2021 letter of assignment for Amy Raffety, Summer Food Service Program Cook.
 - a. Mrs. Raffety held this position last summer to assist Mrs. Anderson with our food service program.
- 12. Approval of the summer 2021 letter of assignment for Amy Raffety, Summer School Instructor.
- 13. Approval of the summer 2021 letter of assignment for Kerstin Cooper, Summer School Instructor.
 - a. The plan will be to use ESSER III funds for the summer school positions as this is to deal with student learning loss.

- 8. Discussion** (Items listed below for discussion may be acted upon by the school board)
- a. The procurement process has started once again for the food service department. The process should be finalized soon and an RFP will be sent to the newspaper for the northeast SD district schools. The plan will be for RFPs to be due back to the school by June 16th. The school board will approve our primary and secondary vendor for food service.
 - b. Next school board meeting: Based on reorg meeting, third Monday of the month: June 21, 2021 (regular meeting) at 6:00pm in the school board room/CEO office

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	66,889.76	436,468.09
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	3,522.18
1140	UTILITY TAX	0.00	16,717.31
1190	PENALTIES AND INTEREST ON TAX	0.00	1,347.80
1313	TUITION OTHER LEAS OUT STATE	57,477.89	171,340.72
1510	INTEREST EARNED	1.24	4,349.32
1791	YEARBOOK SALES	0.00	55.00
1910	RENTALS	0.00	0.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,250.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	1,237.02
1990	OTHER	0.00	515.00
2110	COUNTY APPORTIONMENT	1,006.46	3,451.74
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	0.00	3,243.00
3112	STATE APPORTIONMENT	0.00	5,937.17
3114	BANK FRANCHISE TAX	0.00	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.	0.00	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	<u>125,375.35</u>	<u>701,529.50</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	14,860.31	95,690.84
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	707.57
1190	PENALTIES AND INTEREST ON TAX	0.00	243.76
1990	OTHER	0.00	250.00
21	CAPITAL OUTLAY FUND	<u>14,860.31</u>	<u>96,892.17</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	15,847.83	96,899.78
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	630.75
1190	PENALTIES AND INTEREST ON TAX	0.00	230.46
1313	TUITION OTHER LEAS OUT STATE	1,689.45	3,769.63
1973	MEDICAID INDIRECT ADM SERVICES	0.00	70.00
4175	IDEA PART B 611 (CFDA 84.027)	22,672.00	22,672.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	450.00	450.00
22	SPECIAL EDUCATION FUND	<u>40,659.28</u>	<u>124,722.62</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	539.00	6,629.55
1620	SALES TO ADULTS	300.50	3,406.65
1670	LOCAL DONATIONS	19.80	45.80
1990	OTHER	279.04	2,507.06
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	7,192.76	58,123.10

BSCS Revenue Summary

Regular; Processing Month 04/2021; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	8,331.10	70,712.16
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	962.00	6,657.50
1981	DAY CARE CENTER SERVICES	14,869.80	143,535.78
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,529.00	19,885.61
1990	OTHER	5,201.20	17,507.49
4151	OTHER STATE REV.	0.00	34,680.00
4810	FEDERAL REIMBURSEMENT	1,776.36	12,787.91
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	24,338.36	235,054.29
Grand Total:		213,564.40	1,228,910.74

Big Stone City School District 25-1

BSCS Expenditure Summary

05/13/2021 02:20 PM

Regular; Processing Month 04/2021; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 120,477.92	\$ 846,956.85
21	CAPITAL OUTLAY FUND	\$ -	\$ 37,610.22
22	SPECIAL EDUCATION FUND	\$ 13,807.55	\$ 98,795.17
51	FOOD SERVICE FUND	\$ 7,368.09	\$ 74,431.37
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 26,061.01	\$ 230,434.43
Grand Total:		\$ 167,714.57	\$ 1,288,228.04

Per Bank Statement	Ending-	April 30, 2021	
MAIN Account			\$ 247,455.75
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 306,015.34
LLC Building Project			\$ 82,991.89
(11) ADV PYMT & (71) FLEX Account			\$ 8,493.37
(72) STUDENT COUNCIL Account			\$ 3,116.43

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

MAY 2021 ADVANCE PAYMENT FUND

05/11/2021

(SCHOOL CHECKING FUND)

100.00 CK# 4569 SAMMY FEMLING - REFEREE

(SCHOOL CHECKING FUND)

55.00 CK# 4570 JESSICA GROSS - LLLC HELP

(SCHOOL CHECKING FUND)

7.45 SCHOOL POSTAGE

Vendor Name ADVANCE PAYMENT FUND

162.45

21-May-0001 BMO MASTERCARD

05/17/2021

(PCARD)

144.77 PCARD1 RUNNINGS CUSTODIAL; DRILL BATTERI

(PCARD)

50.00 PCARD1 MACDADDYS FUEL EXPEDITION

(PCARD)

15.52 PCARD1 NAPA CUSTODIAL SUPPLIES

(PCARD)

(28.66) PCARD2 Target STAFF APPRECIATION

(PCARD)

4.26 PCARD2 Teacherspayteachers COUNSELING SU

(PCARD)

17.90 PCARD2 The Master Teacher STAFF PINS; YR

(PCARD)

39.00 PCARDC Educational Design 5TH GR REQ

(PCARD)

63.10 PCARDC Tristatewat WATER SERV

(PCARD)

533.36 PCARDC Customink MTSS SURVIVE TSHIRTS

(PCARD)

175.79 PCARDC Centurylink TELEPHONE

(PCARD)

15.23 PCARDC Teacherspayteachers TITLE I SUPPL

(PCARD)

6.17 PCARD6 Berens FFVP

(PCARD)

75.76 PCARD5 MACDADDYS FUEL BUS

(PCARD)

59.25 PCARD5 MACDADDYS FUEL BUS

(PCARD)

21.25 PCARD5 IXL STUDENT CURR - TITLE REAP

(PCARD)

61.53 PCARD5 Marathon MACDADDYS FUEL BUS

(PCARD)

51.89 PCARD5 Marathon MACDADDYS FUEL BUS

(PCARD)

57.99 PCARD5 Marathon MACDADDYS FUEL BUS

(PCARD)

60.60 PCARD5 Marathon MACDADDYS FUEL BUS

(PCARD)

109.36 PCARDC AMAZON COPY PAPER

(PCARD)

156.83 PCARDC Cintas CUSTODIAL SERV

(PCARD)

268.76 PCARDC Waste Mgmt GARBAGE

(PCARD)

22.55 PCARD6 Hy-Vee FFVP

(PCARD)

100.11 PCARD3 Scholastic GR 4 NEW TEACHER; PTO

(PCARD)

30.00 PCARD3 Top Hat Lanes PREK BOWLING FIELD

(PCARD)

61.97 PCARD3 MACDADDYS FUEL BUS

Vendor Name BMO MASTERCARD

2,174.29

4/30/2021 STMT CASH-WA DISTRIBUTING CO

05/10/2021

(FOOD SERVICE)

179.61 FFVP

Vendor Name CASH-WA DISTRIBUTING CO

179.61

UTILITIES1-0125 CITY OF BIG STONE CITY

05/11/2021

(UTILITIES - 1952 BUILDING)

352.40 ELECTRIC

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(UTILITIES - 1952 BUILDING)			94.40	WATER & SEWER CHARGES
UTILITIES2-0125	CITY OF BIG STONE CITY	05/11/2021		
(UTILITIES-1900)			238.20	ELECTRIC
(UTILITIES-1900)			234.10	WATER & SEWER CHARGES
UTILITIES3-0125	CITY OF BIG STONE CITY	05/11/2021		
(UTILITIES - GYM)			812.28	ELECTRIC
(UTILITIES - GYM)			81.10	WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY			
			<hr/>	
			1,812.48	
MAY 2021	FOLK, CHRISTOPHER	05/10/2021		
(REIMBURSEMENT)			47.88	MILEAGE TO WATERTOWN; SPRING SDASBO CONF
Vendor Name	FOLK, CHRISTOPHER			
			<hr/>	
			47.88	
TESTING 2021FY	FOOD SERVICE FUND	05/10/2021		
(SCHOOL FOOD SERVICE FUND)			60.00	2021FY TESTING MILKS SERVED
Vendor Name	FOOD SERVICE FUND			
			<hr/>	
			60.00	
4/30/2021	STMT GRANT COUNTY REVIEW	05/10/2021		
(ADVERTISING)			70.28	MAR 22 2021 SCHOOL BOARD PROCEEDINGS
(ADVERTISING)			28.00	FIRST GRADE POSITION AD
(ADVERTISING)			69.95	APR 28 2021 SCHOOL BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW			
			<hr/>	
			168.23	
MAY 2021-0001	NORTHWESTERN ENERGY	05/11/2021		
(UTILITIES - NATGAS)			898.96	HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY			
			<hr/>	
			898.96	
MAY 2021	SD DEPARTMENT OF HEALTH	05/10/2021		
(HEALTH SERVICES)			282.10	DEPT OF HEALTH SCREENING SERVICES
(HEALTH SERVICES)			120.90	DEPT OF HEALTH SCREENING SERVICES
Vendor Name	SD DEPARTMENT OF HEALTH			
			<hr/>	
			403.00	
4/30/2021	STMT US FOODS	05/10/2021		
(FOOD PURCHASES)			374.17	FFVP
(FOOD PURCHASES)			310.08	CUSTODIAL SUPPLY
Vendor Name	US FOODS			
			<hr/>	
			684.25	
Fund Number	10		<hr/>	
			6,591.15	

Invoice Number	Vendor Name	Invoice Date
21-May-0001	BMO MASTERCARD	05/17/2021
(PCARD)		245.93 PCARDC Century Business COPY MACHINE - U
(PCARD)		152.28 PCARDC Century Business COPY MACHINE - B
Vendor Name	BMO MASTERCARD	
		<hr/> 398.21

83	YODER'S CONTRACTING	05/10/2021
(CONSTRUCTION)		1,836.74 REPAIR SHINGLES 1900 ROOF
Vendor Name	YODER'S CONTRACTING	
		<hr/> 1,836.74

Fund Number	21		2,234.95	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
19825	BIG STONE THERAPIES INC		05/10/2021	
(THERAPY)			182.58 OT SERVICE	
Vendor Name	BIG STONE THERAPIES INC			
			<hr/> 182.58	

Fund Number	22		182.58	
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
21-May-0001	BMO MASTERCARD		05/17/2021	
(PCARD)			45.39 PCARD6 Berens SCHOOL FOOD	
(PCARD)			22.78 PCARD6 Berens SCHOOL FOOD ALLERG	
(PCARD)			25.80 PCARD6 HARTMANS SCHOOL FOOD	
(PCARD)			33.33 PCARD6 Berens SCHOOL FOOD ALLERG	
(PCARD)			28.91 PCARD6 Berens SCHOOL FOOD ALLERG	
(PCARD)			50.75 PCARD6 Berens SCHOOL FOOD ALLERG	
(PCARD)			8.19 PCARD6 Menards KITCHEN SUPPLY	
(PCARD)			66.52 PCARD6 Hy-Vee SCHOOL FOOD ALLERG	
(PCARD)			11.05 PCARD6 Berens SCHOOL FOOD ALLERG	
(PCARD)			80.96 PCARD6 Hy-Vee SCHOOL FOOD	
(PCARD)			37.16 PCARD6 Berens SCHOOL FOOD	
Vendor Name	BMO MASTERCARD			
			<hr/> 410.84	

4/30/2021	STMT CASH-WA DISTRIBUTING CO	05/10/2021
(FOOD SERVICE)		2,254.28 KITCHEN FOOD
(FOOD SERVICE)		123.71 LLLC CACFP
(FOOD SERVICE)		53.82 FOOD SERVICE SUPPLY
Vendor Name	CASH-WA DISTRIBUTING CO	
		<hr/> 2,431.81

MAY 2021	SNA	05/10/2021
(FOOD SERVICE CERTIFICATION)		15.00 SNA CERTIFICATION LVL 3

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name SNA

15.00

4/30/2021 STMT US FOODS

05/10/2021

(FOOD PURCHASES)

1,167.74 KITCHEN FOOD

(FOOD PURCHASES)

237.65 FOOD SERVICE COVID SUPPLY

Vendor Name US FOODS

1,405.39

Fund Number 51

4,263.04

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

21-May-0001 BMO MASTERCARD

05/17/2021

(PCARD)

40.25 PCARDC Midco LLLC TELEPHONE

(PCARD)

33.18 PCARD4 AMAZON OST MOTHERS DAY CRAFT

(PCARD)

8.47 PCARD4 AMAZON LLLC CACFP

(PCARD)

10.54 PCARD4 AMAZON LLLC CACFP

(PCARD)

8.00 PCARD4 Dollar General LLLC SUPPLY

(PCARD)

7.52 PCARD4 Dollar General LLLC CACFP

(PCARD)

37.12 PCARD4 AMAZON LLLC CACFP

(PCARD)

25.56 PCARD4 Family Dollar LLLC CACFP

(PCARD)

25.85 PCARD4 HARTMANS LLLC CACFP

(PCARD)

15.96 PCARD4 AMAZON LLLC TOY REPLACEMENT

(PCARD)

40.00 PCARD4 Otc Brands LLLC SUPPLY

(PCARD)

117.42 PCARD4 Otc Brands PREK EOY SUPPLY

(PCARD)

33.18 PCARD4 AMAZON LLLC MOTHERS DAY CRAFT

(PCARD)

26.22 PCARD4 Menards GATHERING HALL ROLLER PAI

(PCARD)

11.00 PCARD4 Menards LLLC CACFP

(PCARD)

66.33 PCARD4 Dollar General LLLC CACFP

(PCARD)

49.21 PCARD4 Pizza Hut LLLC CACFP

(PCARD)

5.59 PCARD4 Dollar General LLLC CACFP

(PCARD)

4.00 PCARD4 Dollar General LLLC SUPPLY

(PCARD)

12.94 PCARD4 Dollar General LLLC CRAFT

(PCARD)

14.58 PCARD4 AMAZON LLLC MOVING TAPE

(PCARD)

81.21 PCARD4 Menards OST SECURITY DOORBELLS

(PCARD)

41.10 PCARD4 Big Stone Area Hardwar GATHERING

(PCARD)

28.76 PCARD4 Dollar General LLLC CACFP

(PCARD)

31.82 PCARD4 AMAZON LLLC CACFP

(PCARD)

23.18 PCARD4 AMAZON LLLC SUPPLY

(PCARD)

22.90 PCARD4 Dollar General LLLC CACFP

Vendor Name BMO MASTERCARD

821.89

UTILITIES -0022 CITY OF BIG STONE CITY

05/11/2021

(UTILITIES)

159.20 APR 2021 ELECTRICAL

(UTILITIES)

132.83 MAR 2021 WATER SEWER

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
	CITY OF BIG STONE CITY		<u>292.03</u>	
MAY 2021 (REIMBURSEMENT)	LESTER, ANNE	05/10/2021	22.97	INTERNET JET PACK
	LESTER, ANNE		<u>22.97</u>	
MAY 2021 L- 0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	05/11/2021	96.59	LLLC HEAT - NAT GAS
	NORTHWESTERN ENERGY		<u>96.59</u>	
4/30/2021 STMT (FOOD PURCHASES)	US FOODS	05/10/2021	154.08	CACFP LLLC
	US FOODS		<u>154.08</u>	
Fund Number 53			<u>1,387.56</u>	
Checking Account ID 1			<u>14,659.28</u>	

	<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												
ADELMY	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											
												1,362.96
	GROSS:	1,531.63	0.00	0.00	1,531.63	1,531.63	1,669.50	1,669.50	1,669.50	1,569.33		
1,669.50	EMPLOYEE:	(51.50)	0.00	0.00	(94.96)	(22.21)	(100.17)				(37.70)	0.00
	EMPLOYER:				94.96	22.21	100.17	0.00	0.00	0.00	1.20	0.00
ANDEELL	ANDERSON, ELLY											
												1,367.11
	GROSS:	1,617.50	1,617.50	0.00	1,617.50	1,617.50	0.00	1,617.50	1,617.50	1,617.50		
1,617.50	EMPLOYEE:	(57.17)	(69.48)	0.00	(100.29)	(23.45)	0.00				0.00	0.00
	EMPLOYER:				100.29	23.45	0.00	0.00	0.00	0.00	1.20	0.00
ANDESHE	ANDERSON, SHELLY											
												948.76
	GROSS:	1,627.34	0.00	0.00	1,627.34	1,627.34	2,206.11	2,206.11	2,206.11	2,073.74		
2,206.11	EMPLOYEE:	(114.96)	0.00	0.00	(100.90)	(23.60)	(132.37)				(685.52)	0.00
	EMPLOYER:				100.90	23.60	132.37	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:	(186.88)	(98.99)	0.00	(176.72)	(41.33)	(181.94)				(30.94)	0.00
	EMPLOYER:				176.72	41.33	181.94	0.00	0.00	0.00	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											
												984.10
	GROSS:	1,065.62	1,065.62	0.00	1,065.62	1,065.62	1,133.64	1,133.64	1,133.64	1,065.62		
1,133.64	EMPLOYEE:	0.00	0.00	0.00	(66.07)	(15.45)	(68.02)				0.00	0.00
	EMPLOYER:				66.07	15.45	68.02	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
												1,601.72
	GROSS:	2,073.44	2,073.44	0.00	2,073.44	2,073.44	0.00	2,400.00	2,400.00	2,400.00		
2,400.00	EMPLOYEE:	(155.68)	(157.43)	0.00	(128.55)	(30.06)	0.00				(326.56)	0.00
	EMPLOYER:				128.55	30.06	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
												1,889.64
	GROSS:	2,174.94	0.00	0.00	2,174.94	2,174.94	2,313.77	2,313.77	2,313.77	2,174.94		
2,313.77	EMPLOYEE:	(118.91)	0.00	0.00	(134.85)	(31.54)	(138.83)				0.00	0.00
	EMPLOYER:				134.85	31.54	138.83	0.00	0.00	0.00	1.20	0.00
CHRISUE	CHRISTENSEN, SUE											
												163.92
	GROSS:	177.50	0.00	0.00	177.50	177.50	0.00	177.50	177.50	177.50		
177.50	EMPLOYEE:	0.00	0.00	0.00	(11.01)	(2.57)	0.00				0.00	0.00
	EMPLOYER:				11.01	2.57	0.00	0.00	0.00	0.00	0.00	0.00
CLOOEDA	CLOOS, EDANN											
												3,004.54
	GROSS:	3,562.50	0.00	0.00	3,562.50	3,562.50	0.00	3,562.50	3,562.50	3,562.50		
3,562.50	EMPLOYEE:	(285.42)	0.00	0.00	(220.88)	(51.66)	0.00				0.00	0.00
	EMPLOYER:				220.88	51.66	0.00	0.00	0.00	0.00	0.00	0.00
COOPKER	COOPER, KERSTIN											
												1,227.54
	GROSS:	1,457.94	0.00	0.00	1,457.94	1,457.94	1,551.00	1,551.00	1,551.00	1,457.94		
1,551.00	EMPLOYEE:	(118.87)	0.00	0.00	(90.39)	(21.14)	(93.06)				0.00	0.00
	EMPLOYER:				90.39	21.14	93.06	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, NICOLE M											
											2,391.18	
	GROSS:	2,819.10	0.00	0.00	2,819.10	2,819.10	3,185.19	3,185.19	3,185.19	2,994.08		
3,185.19	EMPLOYEE:	(144.41)	0.00	0.00	(174.78)	(40.88)	(191.11)				(242.63)	0.00
	EMPLOYER:				174.78	40.88	191.11	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
											2,156.10	
	GROSS:	2,690.10	2,690.10	0.00	2,690.10	2,690.10	3,252.08	3,252.08	3,252.08	3,056.96		
3,252.08	EMPLOYEE:	(167.65)	(90.42)	0.00	(166.79)	(39.01)	(195.12)				(436.99)	0.00
	EMPLOYER:				166.79	39.01	195.12	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
											4,635.01	
	GROSS:	5,557.55	0.00	0.00	5,657.55	5,657.55	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											
											1,819.91	
	GROSS:	2,162.00	2,162.00	0.00	2,162.00	2,162.00	2,300.00	2,300.00	2,300.00	2,162.00		
2,300.00	EMPLOYEE:	(114.53)	(62.17)	0.00	(134.04)	(31.35)	(138.00)				0.00	0.00
	EMPLOYER:				134.04	31.35	138.00	0.00	0.00	0.00	0.00	0.00
GROSJES	GROSS, JESSICA											
											1,939.35	
	GROSS:	2,100.00	0.00	0.00	2,100.00	2,100.00	0.00	2,100.00	2,100.00	2,100.00		
2,100.00	EMPLOYEE:	0.00	0.00	0.00	(130.20)	(30.45)	0.00				0.00	0.00
	EMPLOYER:				130.20	30.45	0.00	0.00	0.00	0.00	0.00	0.00
HAGGSHE	HAGGERTY, SHELLEY											
											3,781.99	
	GROSS:	4,612.17	0.00	0.00	4,612.17	4,612.17	5,300.03	5,300.03	5,300.03	4,982.03		
5,300.03	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											
											2,080.91	
	GROSS:	2,272.92	0.00	0.00	2,272.92	2,272.92	2,418.00	2,418.00	2,418.00	2,272.92		
2,418.00	EMPLOYEE:	(18.13)	0.00	0.00	(140.92)	(32.96)	(145.08)				0.00	0.00
	EMPLOYER:				140.92	32.96	145.08	0.00	0.00	0.00	1.20	0.00
HENNSTA	HENNINGS, STACY											
											1,842.32	
	GROSS:	2,223.06	0.00	0.00	2,223.06	2,223.06	2,438.73	2,438.73	2,438.73	2,292.41		
2,438.73	EMPLOYEE:	(210.68)	0.00	0.00	(137.83)	(32.23)	(146.32)				(69.35)	0.00
	EMPLOYER:				137.83	32.23	146.32	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											
											3,067.66	
	GROSS:	3,737.30	3,737.30	0.00	3,820.63	3,820.63	4,094.18	4,019.24	4,102.57	3,773.59		
4,102.57	EMPLOYEE:	(250.31)	(127.05)	0.00	(236.88)	(55.40)	(245.65)				(119.62)	0.00
	EMPLOYER:				236.88	55.40	245.65	0.00	0.00	0.00	5.70	0.00
JULIERI	JULIUS, ERIN											
											2,100.18	
	GROSS:	2,541.76	0.00	0.00	2,541.76	2,541.76	3,161.74	3,161.74	3,161.74	2,972.04		
3,161.74	EMPLOYEE:	(205.93)	0.00	0.00	(157.59)	(36.86)	(189.70)				(471.48)	0.00
	EMPLOYER:				157.59	36.86	189.70	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
											69.09	
	GROSS:	74.81	0.00	0.00	74.81	74.81	4,015.76	4,015.76	4,015.76	3,774.81		
4,015.76	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

	<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>
KELLJAN	KELLY, JANELLE											
											184.70	
	GROSS:	200.00	0.00	0.00	200.00	200.00	0.00	200.00	200.00	200.00		
200.00	EMPLOYEE:	0.00	0.00	0.00	(12.40)	(2.90)	0.00				0.00	0.00
	EMPLOYER:				12.40	2.90	0.00	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
											3,540.58	
	GROSS:	4,250.66	0.00	0.00	4,250.66	4,250.66	4,521.98	4,521.98	4,521.98	4,250.66		
4,521.98	EMPLOYEE:	(354.91)	0.00	0.00	(263.54)	(61.63)	(271.32)				(30.00)	0.00
	EMPLOYER:				263.54	61.63	271.32	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
											1,912.63	
	GROSS:	2,257.06	0.00	0.00	2,257.06	2,257.06	2,845.60	2,845.60	2,845.60	2,674.86		
2,845.60	EMPLOYEE:	(171.76)	0.00	0.00	(139.94)	(32.73)	(170.74)				(417.80)	0.00
	EMPLOYER:				139.94	32.73	170.74	0.00	0.00	0.00	476.20	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
OFARRIT	O'FARRELL, RITA											
											64.64	
	GROSS:	70.00	0.00	0.00	70.00	70.00	0.00	70.00	70.00	70.00		
70.00	EMPLOYEE:	0.00	0.00	0.00	(4.34)	(1.02)	0.00				0.00	0.00
	EMPLOYER:				4.34	1.02	0.00	0.00	0.00	0.00	0.00	0.00
OSTLLYN	OSTLUND, LYNDA											
											1,385.75	
	GROSS:	1,526.43	1,526.43	0.00	1,526.43	1,526.43	1,623.86	1,623.86	1,623.86	1,526.43		
1,623.86	EMPLOYEE:	(15.14)	(6.77)	0.00	(94.64)	(22.13)	(97.43)				0.00	0.00
	EMPLOYER:				94.64	22.13	97.43	0.00	0.00	0.00	1.20	0.00
PEKEAMY	PEKELDER, AMY											
											207.79	
	GROSS:	225.00	0.00	0.00	225.00	225.00	0.00	225.00	225.00	225.00		
225.00	EMPLOYEE:	0.00	0.00	0.00	(13.95)	(3.26)	0.00				0.00	0.00
	EMPLOYER:				13.95	3.26	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											
											1,117.71	
	GROSS:	1,259.56	1,259.56	0.00	1,259.56	1,259.56	1,427.50	1,427.50	1,427.50	1,341.85		
1,427.50	EMPLOYEE:	0.00	0.00	0.00	(78.09)	(18.26)	(85.65)				(127.79)	0.00
	EMPLOYER:				78.09	18.26	85.65	0.00	0.00	0.00	1.20	0.00
RAUSBRE	RAUSCH, BRENNNA											
											1,583.79	
	GROSS:	1,796.25	0.00	0.00	1,796.25	1,796.25	0.00	1,796.25	1,796.25	1,796.25		
1,796.25	EMPLOYEE:	(75.04)	0.00	0.00	(111.37)	(26.05)	0.00				0.00	0.00
	EMPLOYER:				111.37	26.05	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											
											2,441.07	
	GROSS:	2,976.53	2,976.53	0.00	2,976.53	2,976.53	3,616.11	3,616.11	3,616.11	3,399.14		
3,616.11	EMPLOYEE:	(202.02)	(105.74)	0.00	(184.54)	(43.16)	(216.97)				(422.61)	0.00
	EMPLOYER:				184.54	43.16	216.97	0.00	0.00	0.00	476.20	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>
SCHMLEO	SCHMIEG, LEON											
												1,699.24
	GROSS:	1,840.00	0.00	0.00	1,840.00	1,840.00	0.00	1,840.00	1,840.00	1,840.00		
1,840.00	EMPLOYEE:	0.00	0.00	0.00	(114.06)	(26.68)	0.00				0.00	0.00
	EMPLOYER:				114.08	26.68	0.00	0.00	0.00	0.00	0.00	0.00
STOEASH	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
TRAURUT	TRAUTNER, RUTH											
												2,561.14
	GROSS:	3,064.17	0.00	0.00	3,064.17	3,064.17	3,303.73	3,303.73	3,303.73	3,105.51		
3,303.73	EMPLOYEE:	(268.62)	0.00	0.00	(189.98)	(44.43)	(198.22)				(41.34)	0.00
	EMPLOYER:				189.98	44.43	198.22	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
VOLKJOA	VOLKENANT, JOANN											
												175.46
	GROSS:	190.00	0.00	0.00	190.00	190.00	0.00	190.00	190.00	190.00		
190.00	EMPLOYEE:	0.00	0.00	0.00	(11.78)	(2.76)	0.00				0.00	0.00
	EMPLOYER:				11.78	2.76	0.00	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	0.00
WIIKJEN	WIIK, JENNIFER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY											
												1,714.67
	GROSS:	2,064.20	0.00	0.00	2,064.20	2,064.20	2,195.96	2,195.96	2,195.96	2,064.20		
2,195.96	EMPLOYEE:	(191.62)	0.00	0.00	(127.98)	(29.93)	(131.76)				0.00	0.00
	EMPLOYER:				127.98	29.93	131.76	0.00	0.00	0.00	1.20	0.00
Subtotal:				Female: 41	Male: 4	Total: 45		Net:		73,827.23		
	GROSS:	88,020.39	26,629.84	0.00	88,303.72	88,303.72	86,790.98	100,974.79	101,058.12	95,767.32		
101,258.12	EMPLOYEE:	(5,642.53)	(861.60)	0.00	(5,474.84)	(1,280.40)	(9,157.47)				(5,014.05)	0.00
	EMPLOYER:				5,474.84	1,280.40	5,407.47	0.00	0.00	0.00	3,133.30	0.00

Annual; Processing Month 04/2021; 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 04/2021; 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	(58,144.33)	4,897.43	(53,246.90)
10 110	TAXES RECEIVABLE - CURRENT	491,394.31	(61,004.10)	430,390.21
10 112	TAXES RECEIVABLE - DELINQUENT	2,107.60	0.00	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	307,449.00	0.00	307,449.00
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	762,817.56	(56,106.67)	706,710.89
Total Assets and Deferred Outflows of Resources:		762,817.56	(56,106.67)	706,710.89
<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	226,227.21	(61,004.10)	165,223.11
10 553	TAXES LEVIED FOR FUTURE PERIODS	267,274.70	0.00	267,274.70
	Current Liabilities Subtotal:	492,929.08	(61,004.10)	431,924.98
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	265,895.48	4,897.43	270,792.91
	Fund Balance Subtotal:	269,888.48	4,897.43	274,785.91
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		762,817.56	(56,106.67)	706,710.89

Annual; Processing Month 04/2021; 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	2,456.75	(130.70)	2,326.05
	Current Assets Subtotal:	<u>2,456.75</u>	<u>(130.70)</u>	<u>2,326.05</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,456.75</u>	<u>(130.70)</u>	<u>2,326.05</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,456.75	(130.70)	2,326.05
	Fund Balance Subtotal:	<u>2,456.75</u>	<u>(130.70)</u>	<u>2,326.05</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,456.75</u>	<u>(130.70)</u>	<u>2,326.05</u>

Annual; Processing Month 04/2021; 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	187,843.36	14,860.31	202,703.67
21 110	TAXES RECEIVABLE - CURRENT	159,704.53	(14,755.51)	144,949.02
21 112	TAXES RECEIVABLE - DELINQUENT	1,032.30	0.00	1,032.30
	Current Assets Subtotal:	<u>348,580.19</u>	<u>104.80</u>	<u>348,684.99</u>
Total Assets and Deferred Outflows of Resources:		<u>348,580.19</u>	<u>104.80</u>	<u>348,684.99</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	73,928.82	(14,755.51)	59,173.31
21 553	TAXES LEVIED FOR FUTURE PERIODS	101,487.10	0.00	101,487.10
	Current Liabilities Subtotal:	<u>175,415.92</u>	<u>(14,755.51)</u>	<u>160,660.41</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	173,164.27	14,860.31	188,024.58
	Fund Balance Subtotal:	<u>173,164.27</u>	<u>14,860.31</u>	<u>188,024.58</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>348,580.19</u>	<u>104.80</u>	<u>348,684.99</u>

Annual; Processing Month 04/2021; 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	78,793.86	26,851.73	105,645.59
22 110	TAXES RECEIVABLE - CURRENT	170,315.22	(15,736.07)	154,579.15
22 112	TAXES RECEIVABLE - DELINQUENT	1,337.00	0.00	1,337.00
	Current Assets Subtotal:	<u>250,446.08</u>	<u>11,115.66</u>	<u>261,561.74</u>
Total Assets and Deferred Outflows of Resources:		<u>250,446.08</u>	<u>11,115.66</u>	<u>261,561.74</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	78,848.88	(15,736.07)	63,112.81
22 553	TAXES LEVIED FOR FUTURE PERIODS	105,712.26	0.00	105,712.26
	Current Liabilities Subtotal:	<u>184,561.96</u>	<u>(15,736.07)</u>	<u>168,825.89</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	65,884.12	26,851.73	92,735.85
	Fund Balance Subtotal:	<u>65,884.12</u>	<u>26,851.73</u>	<u>92,735.85</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>250,446.08</u>	<u>11,115.66</u>	<u>261,561.74</u>

<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	(10,369.05)	963.01	(9,406.04)
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:	1,947.85	963.01	2,910.86
<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:	29,208.38	0.00	29,208.38
<u>Other Assets</u>				
51 196	NET PENSION ASSET	47.10	0.00	47.10
	Other Assets Subtotal:	47.10	0.00	47.10
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	16,786.52	0.00	16,786.52
	Deferred Outflows of Resources Subtotal:	16,786.52	0.00	16,786.52
Total Assets and Deferred Outflows of Resources:		47,989.85	963.01	48,952.86
<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:	0.03	0.00	0.03
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	4,547.87	0.00	4,547.87
	Deferred Inflows of Resources Subtotal:	4,547.87	0.00	4,547.87
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58
51 708	UNDESIGNATED FUND BALANCE	35,250.37	943.21	36,193.58

Balance Sheet

Period Ending: April 2021

Annual; Processing Month 04/2021; 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	19.80	45.80
	Fund Balance Subtotal:	43,441.95	963.01	44,404.96
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		47,989.85	963.01	48,952.86

<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	1,673.24	(1,722.65)	(49.41)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	1,673.24	(1,722.65)	(49.41)
<u>Other Assets</u>				
53 196	NET PENSION ASSET	156.41	0.00	156.41
	Other Assets Subtotal:	156.41	0.00	156.41
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	55,751.84	0.00	55,751.84
	Deferred Outflows of Resources Subtotal:	55,751.84	0.00	55,751.84
	Total Assets and Deferred Outflows of Resources:	57,581.49	(1,722.65)	55,858.84
<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:	6.07	0.00	6.07
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	15,104.50	0.00	15,104.50
	Deferred Inflows of Resources Subtotal:	15,104.50	0.00	15,104.50
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	42,470.92	(1,722.65)	40,748.27
	Fund Balance Subtotal:	42,470.92	(1,722.65)	40,748.27
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	57,581.49	(1,722.65)	55,858.84

Annual; Processing Month 04/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	5,883.99	283.33	6,167.32
	Current Assets Subtotal:	<u>5,883.99</u>	<u>283.33</u>	<u>6,167.32</u>
	Total Assets and Deferred Outflows of Resources:	<u>5,883.99</u>	<u>283.33</u>	<u>6,167.32</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,883.99	283.33	6,167.32
	Fund Balance Subtotal:	<u>5,883.99</u>	<u>283.33</u>	<u>6,167.32</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>5,883.99</u>	<u>283.33</u>	<u>6,167.32</u>

Annual; Processing Month 04/2021; 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	4,546.01	(1,429.58)	3,116.43
	Current Assets Subtotal:	<u>4,546.01</u>	<u>(1,429.58)</u>	<u>3,116.43</u>
	Total Assets and Deferred Outflows of Resources:	<u>4,546.01</u>	<u>(1,429.58)</u>	<u>3,116.43</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	4,546.01	(1,429.58)	3,116.43
	Fund Balance Subtotal:	<u>4,546.01</u>	<u>(1,429.58)</u>	<u>3,116.43</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>4,546.01</u>	<u>(1,429.58)</u>	<u>3,116.43</u>

Annual; Processing Month 04/2021; 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: APRIL 30 2021 CHECK RECONCILIATION **Processing Month:** 04/2021
Checking Account: 1 **BSCS MAIN CHECKING**

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	04/30/2021	247,455.75

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36904	AFLAC	04/01/2021	1,527.29
36908	SANFORD HEALTH FLEX PLAN	04/01/2021	11.55
36915	ERIC BANKEN	04/19/2021	80.00
36921	STACY HENNINGS	04/19/2021	10.98
36922	ANNE LESTER	04/19/2021	22.97
36927	SYKORA PLUMBING INC	04/19/2021	136.05
36928	ANDREW TREINEN	04/19/2021	20.00
	Total:		<u>1,808.84</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
247,455.75	(1,808.84)	245,646.91	245,646.91

Cleared Automatic Payment Total:	33,085.49
Cleared Checks Total:	66,415.61
Cleared Direct Deposit Total:	(68,010.60)
Cleared Void Total:	230.87
Cleared Deposit Total:	213,565.40
Cleared Manual Journal Entries Total:	(643.75)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

4/30/2021

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 101	4/8/2021	MJ21-044		642.75	1QTR 2021 SD UI TAX
10 1111 000 250	4/8/2021	MJ21-044	642.75		1QTR 2021 SD UI TAX
53 1990	4/26/2021	MJ21-045	1.00		CORR LLLC TRANSFER WRONG AMOUNT
53 101	4/26/2021	MJ21-045		1.00	CORR LLLC TRANSFER WRONG AMOUNT
11 101	4/20/2021	MJ21-046		318.70	ADV PYMT CKS
11 1190 000 479 011	4/20/2021	MJ21-046	318.70		ADV PYMT CKS
72 101	4/20/2021	MJ21-046		1,422.00	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	4/20/2021	MJ21-046	1,422.00		STUDENT COUNCIL PAYMENTS
72 101	4/20/2021	MJ21-047		171.58	STUDENT COUNCIL CHECKS
72 1190 000 479 013	4/20/2021	MJ21-047	171.58		STUDENT COUNCIL CHECKS
10 551	4/20/2021	MJ21-048	49,711.10		GRANT COUNTY MARCH 2021 APPORTIONMENT
10 110	4/20/2021	MJ21-048		49,711.10	GRANT COUNTY MARCH 2021 APPORTIONMENT
21 551	4/20/2021	MJ21-048	10,692.29		GRANT COUNTY MARCH 2021 APPORTIONMENT
21 110	4/20/2021	MJ21-048		10,692.29	GRANT COUNTY MARCH 2021 APPORTIONMENT
22 551	4/20/2021	MJ21-048	11,403.29		GRANT COUNTY MARCH 2021 APPORTIONMENT
22 110	4/20/2021	MJ21-048		11,403.29	GRANT COUNTY MARCH 2021 APPORTIONMENT
10 551	4/20/2021	MJ21-048	11,293.00		ROBERTS COUNTY MARCH 2021 APPORTIONMENT
10 110	4/20/2021	MJ21-048		11,293.00	ROBERTS COUNTY MARCH 2021 APPORTIONMENT
21 551	4/20/2021	MJ21-048	4,063.22		ROBERTS COUNTY MARCH 2021 APPORTIONMENT
21 110	4/20/2021	MJ21-048		4,063.22	ROBERTS COUNTY MARCH 2021 APPORTIONMENT
22 551	4/20/2021	MJ21-048	4,332.78		ROBERTS COUNTY MARCH 2021 APPORTIONMENT
22 110	4/20/2021	MJ21-048		4,332.78	ROBERTS COUNTY MARCH 2021 APPORTIONMENT
10 1111 501 111	4/1/2021	MJ21-049		54.00	TITLE FUND PD MOVE TO CORRECT ACCT
10 1111 501 319	4/1/2021	MJ21-049	54.00		TITLE FUND PD MOVE TO CORRECT ACCT

94,105.71

94,105.71

TOTAL DEBITS AND CREDITS

BALANCE

-

MUST BE ZERO

BIG STONE CITY SCHOOL DISTRICT #25-1

5 YEAR CAPITAL OUTLAY PLAN

SUMMER 2021 PROJECTIONS

2021-2022 2022-2023 2023-2024 2024-2025 2025-2026 Comments

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Comments
1900 Building Boiler	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Preventative maintenance
1900 Building Heating/Cooling	\$ 4,000	\$ 8,000	\$ 20,000	\$ 30,000	\$ 30,000	Set aside for future heating/cooling need
Bathrooms						
Cafeteria Furnace	\$ 5,000					40-41 years old furnace, talked to Larry's and Frederickson's on 2/22/2021. Larry's responded with quote \$4918.
Ceiling Fans						
Classroom Equipment					\$ 15,000	Desks, seating, storage units, etc
Computers/Technology	\$ 10,000	\$ 15,000	\$ 10,000	\$ 20,000	\$ 20,000	Due to very minimal GS Tech REAP funding; budget student and staff computers in Capital Outlay, servers, cables, internet infrastructure, apple computers, ipads, chrome books??
Curriculum	\$ 3,000	\$ 3,500				2022FY various curriculum purchases from grades; budget \$3000 each year for this; 2023FY MS Math Curriculum \$1000+?; Shelley and Ashley?
Door Closures	\$ 2,350					per fire inspection report this fall 2020; count how many door closures needed. Done during xmas break 2021FY by custodial dept
Elementary - Heating/Cooling System	\$ 4,000					Set aside for future, if possible, install AC coil to existing furnaces to provide AC in elementary wing; this can wait, talked to Larry's and Frederickson's on 2/22/2021.
Fire Alarm System	\$ 25,023	\$ 7,337	\$ 7,337			Due to a recall on most of our heat sensors we will need to upgrade those heat sensors with new updated sensors per Criag 3D Security; proposal being done and sent soon from Craig; next two years split total \$14,674
Flooring						Gym Floor; replace gym tile floor as water damage over the years has made tiles not stick, patch jobs have been done but wont hold for long periods of time \$40,000
Gymnasium Fire Exit Doors	\$ 1,350					rekey
Gymnasium Return Air Grates	\$ 2,400					per Blake Schmiege quote
Gymnasium Lighting		\$ 5,000				Upkeep; new bulbs and ballasts; LED upgrade summer 2019
Kitchen Equipment	\$ 5,000	\$ 8,000				Kitchen Freezer/Fridge replacement; Replacement of industrial dishwasher tentative approx \$7000, always try CANS Equipment grant first
Lockers	\$ 9,200		\$ 6,000	\$ 6,000	\$ 6,000	broken, been repaired a lot, need upgrade; replace bay of lockers remaining in MS, \$2920 per locker bay (12 lockers/bay) quoted 3/9/2020; the locker bay that was planned to be purchased in 2021FY didn't happen so we are pushing this back to 2022FY with the purchase of another bay of lockers. MS will be complete with new lockers at the end of summer 2021; noted on 5/7/2021
Lawnmower Upgrade	\$ 4,500					Upgrade lawnmower with snowblower
Picnic Tables - NEW	\$ 3,200					Outdoor picnic tables to be used in fall and spring. Heavy duty. We used to have several picnic tables in the past but they have all since broke and were unrepairable.
Playground Repair/Renovation	\$ 4,000		\$ 4,000			Playground Safety; more rubber mulch and/or pea rock for impact zone
Pole Shed/Garage		\$ 20,000				Northeast side of school, shelter for school vehicles from the elements; contractor? NY
Roofs			\$ 17,000	\$ 15,000		Old gym rubber replacement \$17,000, all other smaller rubber roofs that would need to be replaced \$15,000
Sink Combination	\$ 2,000					MS sink combo; replace the existing water fountain with a water fountain sink combo; need measurements and plumber to determine
School Lighting (LED)		\$ 6,000				(1) Upgrade hallway-caf-kitchen-bathrooms-hallway - DONE (2) elementary (3) MS, etc, analysis by electrician company, status
Trikes	\$ 1,580					Replacement of older trikes, heavy duty metal trikes that are at least 15-20 years old; 229.99 each; 6qty +SH
Tuck Pointing		\$ 20,000	\$ 25,000	\$ 17,000		Section of Building; upkeep
Window Replacement			\$ 8,000	\$ 10,000		1900 Building; energy efficient; elementary wing; can wait a year; asked elementary wing grades 1, 2, 5 about their window blocks as mortar is cracking and leaving holes. 4/23/2021 no responses
Window Treatments						
Contingencies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Capital Lease - Copy Machine	\$ 5,000	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,750	Kyocera copy machine new capital lease June 2018; 5 year lease; summer 2023 ending
SDCL 13-16-6; School Transportation, Salaries, Utilities, Etc	\$ 78,750	\$ 78,986	\$ 79,223	\$ 79,461	\$ 79,699	45% transferability to general fund, SDCL 13-16-6 and 13-16-26

Total Need \$ 178,353 \$ 184,823 \$ 190,060 \$ 190,961 \$ 164,449

CO Funds \$ 175,000 \$ 185,000 \$ 190,000 \$ 190,000

Reason for funds being less than requested amount is our fiscal year is split by the calendar year.

Total Anticipated CO Request \$ 180,000 \$ 190,000 \$ 190,000 \$ 190,000

Total Reserves to Use \$ 3,353 \$ (177) \$ 60 \$ 961 \$ 164,449

Budget TBD TBD TBD TBD TBD

The budget also includes other taxes and fines received that are not part of this request

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

The Big Stone City School District's Board of Education met in a regular session on April 19, 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, BSCEA President

Kristin Roe, Teacher, BSCEA Representative

Ashley Stoel, Teacher, BSCEA Representative

Meeting called to order by President Jennifer Wiik at 6:00 PM

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

The Pledge of Allegiance was recited.

Motion by Christensen, seconded by Westermeyer, to approve the agenda as proposed. 4 votes yes.
Motion Carried.

Community Input Session: none presented

Communication Items

- School Board Communication:
- Principal Report: The eighth grade graduation and awards night (May 24th) and preschool end of year program (May 13) is planned to be in person with safety protocols in place. Still in the process of finalizing a plan.
- 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 learning center and OST program monthly financial overview, Infant Toddler grants applied for and awarded for the learning center and OST programs, DSS \$5,000 grant applied for and awarded, update on learning center building project, 2021 Legislature Summary, Northern Plains Insurance Pool (NPIP), ASBSD/ASBPT property and liability insurance, ASBSD/ASBPT worker's compensation, and SDHSAA, SASD and ASBSD recommendation for policy regarding Governor's Noem's Executive Order 2021-05 regarding participation in girls' athletics.

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
March 1, 2021	\$10,342.03	\$177,124.65	\$77,624.58	(\$9,342.24)	\$1,616.30
TOTAL RECEIPTS	\$11,615.25	\$11,170.70	\$11,919.91	\$6,870.58	\$21,730.97
TOTAL DISBURSEMENTS	(\$80,101.61)	(\$451.99)	(\$10,750.63)	(\$7,897.39)	(\$21,674.03)
March 31, 2021	(\$58,144.33)	\$187,843.36	\$78,793.86	(\$10,369.05)	\$1,673.24

Certificate of Deposit – \$306,015.34
 LLLC Building Project Account – \$79,972.91
 Advance Payment (Fund 11) & Flex Account (Fund 71) – \$8,340.74
 Student Council (Fund 72) – \$4,546.01

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),88.00 BANKEN, ERIC ,(REFEREE),80.00 BMO MASTERCARD,(PCARD),5,717.95 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),173.38 CITY OF BIG STONE CITY, (UTILITIES),1,691.99 FOLK, CHRISTOPHER ,(REIMBURSEMENT),50.04 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),279.04 GRANT COUNTY REVIEW,(ADVERTISING),131.36 HENNINGS, STACY ,(REIMBURSEMENT),10.98 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),984.23 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),34,253.98 RONLIEN EXCAVATING INC,(MAINTENANCE),70.00 SYKORA PLUMBING INC,(BUILDING MAINTENANCE),136.05 TREINEN, ANDREW ,(REFEREE),20.00 US FOODS,(FOOD PURCHASES),575.33

CAPITAL OUTLAY FUND: NONE

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),214.05 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),3,129.33 TRENHAILE, JAY ,(PSYCHOLOGICAL SERVICES),375.00

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),988.99 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),736.21 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),325.01 US FOODS,(FOOD PURCHASES),1,205.17

PRESCHOOL/LEARNING CENTER/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),100.00 BMO MASTERCARD,(PCARD),4,458.88 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),497.42 CITY OF BIG STONE CITY, (UTILITIES),207.41 LESTER, ANNE ,(REIMBURSEMENT),22.97 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),100.62 RONLIEN EXCAVATING INC,(MAINTENANCE),70.00 ST. CHARLES CHURCH,(RENT PAYMENT),500.00 US FOODS,(FOOD PURCHASES),522.02

Action Items

Motion by VanLith, seconded by Henrich, to approve the **Consent Agenda** as presented. 5 votes yes. Motion Carried.

- Approval of minutes from previous meeting(s); March 22, 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 the 2021-2022 third grade teacher contract for Rachelle Muenchow.
- 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.
- Approval of the 2021-2022 physical education assistant teacher letter of assignment for Robert Swint.

6:16 PM, motion by Westermeyer, seconded by Henrich, to enter into executive session pursuant to SDCL 1-25-2(4) for certified staff negotiations. 5 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 8:45 PM with no action being taken.

8:46 PM, motion by Henrich, seconded by VanLith, to enter into executive session pursuant to SDCL 1-25-2(4) for LLLC/OST director negotiations. 5 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 9:00 PM with no action being taken.

Due to lack of time the following executive sessions that were on the agenda were not entered, pursuant to SDCL 1-25-2(4) for Principal/Counselor and CEO/Business Manager negotiations.

Discussion

There were discussions on the following items:

- Items for next month regular school board meeting; 2021-2022 preliminary budget, capital outlay plan, and new reading curriculum.
- Special school board meeting scheduled for May 3, 2021 at 5:00pm for negotiations.
- Next school board meeting: Based on reorg meeting, third Monday of the month: May 17, 2021 (regular meeting) at 6:00pm in the board room/CEO office.

Motion by Henrich, seconded by VanLith, to adjourn the meeting at 9:08 PM. 5 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication

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

The Big Stone City School District's Board of Education met in a special session on May 3, 2021 @ 5:00 PM in the school boardroom/CEO office with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Shelley Haggerty, Principal

Kristin Roe, Teacher, BSCEA Representative

Ashley Stoel, Teacher, BSCEA Representative

Meeting called to order by President Jennifer Wiik at 5:01 PM

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

The Pledge of Allegiance was recited.

Motion by VanLith, seconded by Henrich, to approve the proposed agenda. 5 votes yes. Motion Carried.

Community Input Session: none presented

Executive Session(s)

5:02 PM, motion by Christensen, seconded by Westermeyer, to enter into executive session pursuant to SDCL 1-25-2(4) for certified staff negotiations. 5 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 6:40 PM with the following action being taken:

Motion by Westermeyer, seconded by VanLith, to approve the certified staff negotiations, 5 votes yes. Motion Carried.

Henrich left the school board meeting due to prior commitments.

6:41 PM, motion by VanLith, seconded by Christensen, to enter into executive session pursuant to SDCL 1-25-2(4) for Principal/Counselor negotiations. 4 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 6:51 PM with the following action being taken:

Motion by Westermeyer, seconded by VanLith, to approve the Principal/Counselor negotiations, 4 votes yes. Motion Carried.

6:52 PM, motion by VanLith, seconded by Westermeyer, to enter into executive session pursuant to SDCL 1-25-2(4) for CEO/Business Manager negotiations. 4 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 7:34 PM with the following action being taken:

Motion by Henrich, seconded by Christensen, to approve the CEO/Business Manager negotiations, 4 votes yes. Motion Carried.

Reminder that the next regular school board meeting is set for May 17, 2020 at 6:00 PM in the school boardroom/CEO office.

Motion by VanLith, seconded by Westermeyer, to adjourn the meeting at 7:35 PM. 4 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication