



666 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 18, 2022 at 6:00 PM

Location: School boardroom/CEO office

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

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

Others in attendance (list): _____

1. Call to order in Board Room and Establish Quorum. Time: _____
2. Roll Call ____Henrich ____Westermeyer ____Wiik ____VanLith ____Christensen
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: ____ MC: __ (____-____)
5. Community Input Session (5-minute maximum)

Executive Sessions may have a motion after being declared out.

6. 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: _____
7. Executive Session Motion: ____ MC: __ (____-____) Time: _____
 - a. Entered to discuss Classified Staff Negotiations in accordance to SDCL 1-25-2(4)
 - b. Declare out at what time: _____
8. Communication Items
 - a. Board Communication
 - b. Principal Report
 1. State Testing - April 19-29
 2. Cancer Walk - April 6
 3. SD Trip - 5th grade - May 10-13
 4. SD Trip - 4th grade - May 17-20
 5. PK Graduation - May 19
 6. Last day of PK - May 20
 7. PK, K, 1 - Storybook Land - May 20
 8. 8th grade Graduation and Awards Night - May 25 @ 7pm
 9. Last day of school - May 26 - Dismiss @ 12:30pm
 - c. Learning Center Director Report – no reports at this time

- d. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions on the reports below.
1. Revenue/Expenditure Summary Reports
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; three teachers were able to take the opportunity to attend the TIE conference in Sioux Falls, fees and mileage; Ortonville School 3rd quarter tuition payments.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 5. Check Reconciliation Report
 6. Manual Journal Entry Board Report
 7. 2022 Legislature Summary; just some highlights of funding for next year
 - a. SB 59 reflects the governor’s proposed 6.0 percent increase in state aid funding for general education. The bill also makes the annual tax levy adjustments and the adjusted disability level amounts for special education funding.
 - b. Special education formula:
 1. Level 1 disability – \$6,532 (up from \$6,299.65), including 10.72% of districts’ ADM
 2. Level 2 disability – \$15,411 (prior \$15,006.72)
 3. Level 3 disability – \$19,682 (prior \$19,654.66)
 4. Level 4 disability – \$15,981 (prior \$15,774.72)
 5. Level 5 disability – \$34,293 (prior \$33,124.35)
 6. Level 6 disability – \$9,066 (prior \$8,459.26)
 - c. General education levies:
 1. Maximum levy of (new \$6.308) (old \$6.525)/thousand dollars of taxable valuation (subject to limitations noted below)
 2. Maximum agriculture levy of (new \$1.362) (old \$1.409)/thousand dollars of taxable valuation
 3. Maximum owner-occupied levy of (new \$3.048) (old \$3.153)/thousand dollars of taxable valuation
 - d. Special education levy:
 1. Maximum levy of no more than (new \$1.599) (old \$1.67)/thousand dollars of taxable valuation
 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 2022.
 9. ASBSD/ASBPT Property/Liability Insurance Annual Meeting – Our prop and liab insurance renewal will not be known until mid-May 2022. 2022FY cost is \$20,119.
 10. Worker’s Compensation, also ASBSD/ASBPT, is going to see an increase, 2022FY \$5,631 to 2023FY 6,790. Increase of roughly \$1,100.

9. 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); March 21, 2022 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 Anne Lester as Little Lions' Learning Center Director/Teacher and OST Director after the conclusion of the 2021-2022 contract.
 - a. Wish the best for Mrs. Lester in her future endeavors and appreciate what she has done for our school over the many years!
6. Approval of the amendment to ASB Protective Trust Joint Powers Agreement and Bylaws.
 - a. On March 18, 2022 your ASBPT Board adopted changes to the organization's bylaws. Since bylaws impact the legal framework of the ASBPT, the changes must be approved and adopted by a majority of members of the ASBPT pools before they go into effect. Documents will be available at the meeting.

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

- a. First reading of the update to Policy GBC – Staff Ethics
- b. Items for next month; 2022-2023 Preliminary Budget
- c. Next school board meeting: Based on reorg meeting, suggested third Monday of the month: May 16, 2022 (regular meeting) at 6:00pm in the school boardroom/CEO office

Executive Sessions may have a motion after being declared out.

11. Executive Session **Motion:** _____ **MC:** __ (____-____) **Time:** _____

- a. Entered to discuss CEO/Business Manager negotiations in accordance to SDCL 1-25-2(4)
- b. **Declare out at what time:** _____

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	80,966.92	406,496.56
1120	PRIOR YEARS' AD VALOREM TAXES	938.86	8,075.70
1140	UTILITY TAX	0.00	699.33
1190	PENALTIES AND INTEREST ON TAX	63.20	1,995.51
1313	TUITION OTHER LEAS OUT STATE	50,243.44	100,467.71
1510	INTEREST EARNED	1,463.89	4,435.06
1791	YEARBOOK SALES	0.00	75.00
1910	RENTALS	225.00	828.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	315.23	1,151.77
1990	OTHER	744.03	1,927.93
2110	COUNTY APPORTIONMENT	0.02	2,636.16
2200	REVENUE IN LIEU OF TAXES	0.00	0.00
3111	STATE AID	10,025.00	86,661.00
3112	STATE APPORTIONMENT	0.00	4,342.51
3114	BANK FRANCHISE TAX	0.00	14,242.03
3125	MENTOR GRANT PROGRAM	0.00	0.00
4151	OTHER STATE REV.	435.73	2,702.46
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	0.00
4159	TITLE II PART A REAP (84.367A)	0.00	0.00
4190	ESSER 2 - CFDA 84.425D	0.00	46,852.00
4191	ESSER 3 - CFDA 84.425U	6,178.00	6,178.00
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>151,599.32</u>	<u>691,266.73</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	18,370.87	89,186.07
1120	PRIOR YEARS' AD VALOREM TAXES	265.12	1,549.17
1190	PENALTIES AND INTEREST ON TAX	19.33	358.92
1990	OTHER	0.00	1,795.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>18,655.32</u>	<u>92,889.16</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	11,230.01	85,906.02
1120	PRIOR YEARS' AD VALOREM TAXES	277.89	1,494.00
1190	PENALTIES AND INTEREST ON TAX	19.96	348.57
1313	TUITION OTHER LEAS OUT STATE	2,500.52	7,141.08
1973	MEDICAID INDIRECT ADM SERVICES	18.00	65.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>14,046.38</u>	<u>94,954.67</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	829.90	4,043.10
1620	SALES TO ADULTS	603.20	3,330.10
1990	OTHER	216.00	397.97
4810	FEDERAL REIMBURSEMENT	6,132.69	57,169.42

BSCS Revenue Summary

Regular; Processing Month 03/2022; Fund Number 10, 21, 22, 51, 53

Revenue		Monthly Activity	Balance @ EOM
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	7,781.79	64,940.59
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	1,015.00	6,966.00
1981	DAY CARE CENTER SERVICES	12,934.00	123,840.65
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,577.00	15,490.81
1990	OTHER	10,040.00	62,163.58
4151	OTHER STATE REV.	0.00	188,361.00
4155	OUT OF SCHOOL TIME GRANT - CFDA 93.575	7,873.44	7,873.44
4810	FEDERAL REIMBURSEMENT	1,596.25	13,156.24
53	PRESCHOOL/OST/LITTLE LIONS FUND	35,035.69	417,851.72
Grand Total:		227,118.50	1,361,902.87

Big Stone City School District 25-1

BSCS Expenditure Summary

04/12/2022 03:55 PM

Regular; Processing Month 03/2022; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 85,248.59	\$ 832,457.04
21	CAPITAL OUTLAY FUND	\$ 1,800.52	\$ 86,987.28
22	SPECIAL EDUCATION FUND	\$ 12,531.37	\$ 83,940.30
51	FOOD SERVICE FUND	\$ 6,567.56	\$ 68,078.76
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 23,981.87	\$ 240,568.57
Grand Total:		\$ 130,129.91	\$ 1,312,031.95

Per Bank Statement	Ending-	March 31, 2022	
MAIN Account			\$ 405,940.00
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 313,332.29
(11) ADV PYMT & (71) FLEX Account			\$ 10,762.40
(72) STUDENT COUNCIL Account			\$ 1,755.54

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

Invoice Number	Vendor Name	Invoice Date
Checking Account ID 1	Fund Number 10	GENERAL FUND
APR 2022	ADVANCE PAYMENT FUND	04/05/2022
(SCHOOL CHECKING FUND)		65.00 CK# 4603; SD BANDMASTERS (ADELMAN)
(SCHOOL CHECKING FUND)		6.00 CAR WASH
(SCHOOL CHECKING FUND)		100.00 CK# 4601; CEO SASD WILD WEST CONF FEE
(SCHOOL CHECKING FUND)		75.00 CK# 4602; SDASBO SPRING CONF FEE
Vendor Name	ADVANCE PAYMENT FUND	
		246.00
22-Apr-0001	BMO MASTERCARD	04/18/2022
(PCARD)		92.79 PCARD4 Marathon FUEL
(PCARD)		106.25 PCARD4 Marathon FUEL
(PCARD)		99.02 PCARD4 Marathon FUEL
(PCARD)		103.81 PCARD4 Marathon FUEL
(PCARD)		100.48 PCARD4 Marathon FUEL
(PCARD)		33.03 PCARD3 Dollar General EOY BASKETBALL PAR
(PCARD)		175.00 PCARDC TIE TIE CONF FEE - TITLE PD
(PCARD)		175.00 PCARDC TIE TIE CONF FEE - TITLE PD
(PCARD)		237.10 PCARDC Waste Mgmt GARBAGE
(PCARD)		25.33 PCARDC AMAZON OFFICE SUPPL
(PCARD)		37.99 PCARDC AMAZON G5 TECH
(PCARD)		174.25 PCARDC Centurylink TELEPHONE MAR 2022
(PCARD)		27.01 PCARDC AMAZON OFFICE SUPPL
(PCARD)		193.07 PCARDC Cintas CUST SERV
(PCARD)		500.00 PCARDC Black Hills Playhouse SCHOOL PLAY
(PCARD)		175.00 PCARDC TIE TIE CONF FEE - TITLE PD
(PCARD)		72.57 PCARDC AMAZON STICKY NOTES - PAPER
(PCARD)		55.30 PCARDC Quill SCHOOL SUPPLIES
(PCARD)		68.59 PCARDC Quill SCHOOL SUPPLIES
(PCARD)		19.95 PCARDC Iditarod Trail 5TH GR REQ
(PCARD)		47.70 PCARDC Master Teacher EOY ITEMS YRS OF S
(PCARD)		120.00 PCARDC Tubbs CUST SERV SALT
(PCARD)		126.12 PCARDC AMAZON COPY PAPER
(PCARD)		270.75 PCARDC Childrens Museum PREK-1ST GR FIEL
(PCARD)		27.08 PCARD6 Menards CUSTODIAL SUPPLY
(PCARD)		173.88 PCARDC Centurylink TELEPHONE FEB 2022
(PCARD)		6.49 PCARDC AMAZON SCHOOL BATTERIES
(PCARD)		13.89 PCARD6 Wal-Mart FFVP
(PCARD)		5.19 PCARD6 Aldi FFVP
(PCARD)		21.78 PCARD6 Aldi FFVP
(PCARD)		11.67 PCARD6 Aldi FFVP
(PCARD)		15.15 PCARD6 Sams Club FFVP
(PCARD)		9.18 PCARD6 HARTMANS FFVP
(PCARD)		54.00 PCARD4 Unity Health & Fitness PREK FIELD

Invoice Number	Vendor Name	Invoice Date
(PCARD)		101.69 PCARD4 Marathon FUEL
(PCARD)		75.00 PCARD4 Ortonville Flower MUSIC SPRING CO
(PCARD)		105.90 PCARD4 Marathon FUEL
(PCARD)		99.47 PCARD5 Marathon FUEL
Vendor Name	BMO MASTERCARD	<hr/> 3,756.48
APR 2022	BRANDT, LORELEI	04/11/2022
MENTOR		
(MENTOR MILEAGE)		110.25 MENTORING MILEAGE
Vendor Name	BRANDT, LORELEI	<hr/> 110.25
APR 2022	CASH-WA DISTRIBUTING CO	04/11/2022
(FOOD SERVICE)		295.80 CUSTODIAL SUPPLIES
(FOOD SERVICE)		34.34 MTSS
(FOOD SERVICE)		160.44 FFVP
Vendor Name	CASH-WA DISTRIBUTING CO	<hr/> 490.58
UTILITIES1-0136	CITY OF BIG STONE CITY	04/11/2022
(UTILITIES - 1952 BUILDING)		457.23 ELECTRIC
(UTILITIES - 1952 BUILDING)		63.28 WATER & SEWER ETC CHARGES
UTILITIES2-0136	CITY OF BIG STONE CITY	04/11/2022
(UTILITIES-1900)		234.55 ELECTRIC
(UTILITIES-1900)		137.96 WATER & SEWER ETC CHARGES
UTILITIES3-0136	CITY OF BIG STONE CITY	04/11/2022
(UTILITIES - GYM)		1,074.08 ELECTRIC
(UTILITIES - GYM)		41.01 WATER & SEWER ETC CHARGES
Vendor Name	CITY OF BIG STONE CITY	<hr/> 2,008.11
3/31/2022 STMT	GRANT COUNTY REVIEW	04/05/2022
(ADVERTISING)		74.93 MAR 21 2022 SCHOOL BOARD PROCEEDINGS
(ADVERTISING)		112.00 LLLC HIRE AD
(ADVERTISING)		56.00 SCHOOL PRINCIPAL AD
(ADVERTISING)		79.25 FEB 23 2022 SCHOOL BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	<hr/> 322.18
APR 2022	HAGGERTY, SHELLEY	04/05/2022
(REIMBURSEMENT)		50.40 NEA PRINCIPAL MEETING MILEAGE
Vendor Name	HAGGERTY, SHELLEY	<hr/> 50.40

04/12/2022 02:12 PM

Unposted; Batch Description APRIL 18 2022 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

APR 2022 HENNINGS, STACY

04/05/2022

(REIMBURSEMENT)

6.24 CHILDREN TYLENOL FOR OFFICE

Vendor Name HENNINGS, STACY

6.24

APR 2022 MUENCHOW, RACHELLE

04/05/2022

(REIMBURSEMENT)

6.45 TECH SUPPLIES - G5

APR 2022 TIE MUENCHOW, RACHELLE

04/11/2022

MILEAGE

(REIMBURSEMENT)

127.80 TIE CONF MILEAGE

Vendor Name MUENCHOW, RACHELLE

134.25

APR 2022-0001 NORTHWESTERN ENERGY

04/11/2022

(UTILITIES - NATGAS)

2,225.08 HEAT - NAT GAS

Vendor Name NORTHWESTERN ENERGY

2,225.08

3/31/2022 STMT ORTONVILLE INDEPENDENT AND NORTHERN STAR 04/05/2022

(ADVERTISING)

45.00 SCHOOL PRINCIPAL AD

(ADVERTISING)

45.00 ELEM TEACHERS AD

Vendor Name ORTONVILLE INDEPENDENT AND NORTHERN STAR

90.00

2022FY QTR 3 ORTONVILLE PUBLIC SCHOOLS TUITION 04/05/2022

(TUITION, TRANSPORTATION, GENERAL)

41,923.85 2022FY 3RD QTR GENERAL FUND TUITION

Vendor Name ORTONVILLE PUBLIC SCHOOLS

41,923.85

153119 RONGLIEN EXCAVATING INC 04/05/2022

(MAINTENANCE)

60.00 MARCH 2022 SCHOOL SNOW REMOVAL

Vendor Name RONGLIEN EXCAVATING INC

60.00

2022FY-2 SD DEPARTMENT OF HEALTH 04/05/2022

(HEALTH SERVICES)

336.00 DEC-JAN 2022 NURSE SERVICES

(HEALTH SERVICES)

144.00 DEC-JAN 2022 NURSE SERVICES

Vendor Name SD DEPARTMENT OF HEALTH

480.00

3/31/2022 STMT US FOODS 04/11/2022

(FOOD PURCHASES)

63.54 CUSTODIAL SUPPLIES

(FOOD PURCHASES)

784.76 FFVP

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	US FOODS		<u>848.30</u>	
Fund Number 10			52,751.72	
Checking Account ID 1	Fund Number 21			CAPITAL OUTLAY FUND
22-Apr-0001	BMO MASTERCARD	04/18/2022		152.28 PCARDC Century Business BASE PAY
(PCARD)				264.76 PCARDC Century Business USAGE FEE
Vendor Name	BMO MASTERCARD		<u>417.04</u>	
Fund Number 21			417.04	
Checking Account ID 1	Fund Number 22			SPECIAL EDUCATION FUND
22-Apr-0001	BMO MASTERCARD	04/18/2022		248.78 PCARDC Super Duper SPEECH SUPPLIES
(PCARD)				
Vendor Name	BMO MASTERCARD		<u>248.78</u>	
2022FY QTR 3	ORTONVILLE PUBLIC SCHOOLS	04/05/2022		
TUITION				
(TUITION, TRANSPORTATION, GENERAL)				1,499.20 2022FY 3RD QTR SPED FUND TUITION
Vendor Name	ORTONVILLE PUBLIC SCHOOLS		<u>1,499.20</u>	
Fund Number 22			1,747.98	
Checking Account ID 1	Fund Number 51			FOOD SERVICE FUND
22-Apr-0001	BMO MASTERCARD	04/18/2022		17.51 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)				44.72 PCARD6 Berens SCHOOL FOOD
(PCARD)				18.63 PCARD6 Aldi SCHOOL FOOD
(PCARD)				5.19 PCARD6 HARTMANS SCHOOL FOOD
(PCARD)				2.95 PCARD6 HARTMANS KITCHEN SUPPLIES
(PCARD)				20.66 PCARD6 Berens SCHOOL FOOD
(PCARD)				76.16 PCARD6 Sams Club SCHOOL FOOD
(PCARD)				31.94 PCARD6 Sams Club KITCHEN SUPPLIES
(PCARD)				19.88 PCARD6 Aldi SCHOOL FOOD
(PCARD)				37.81 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)				54.22 PCARD6 Wal-Mart SCHOOL FOOD
(PCARD)				68.35 PCARD6 Berens SCHOOL FOOD
(PCARD)				95.26 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)				12.73 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)				66.68 PCARD6 Bills Supervalu SCHOOL FOOD
(PCARD)				33.06 PCARD6 Berens SCHOOL FOOD
Vendor Name	BMO MASTERCARD		<u>605.75</u>	

Invoice Number	Vendor Name	Invoice Date	Amount	Description
APR 2022	CASH-WA DISTRIBUTING CO	04/11/2022		
(FOOD SERVICE)			32.94	KITCHEN SUPPLIES
(FOOD SERVICE)			758.38	SCHOOL FOOD
Vendor Name	CASH-WA DISTRIBUTING CO		<u>791.32</u>	
APR 2022	EAST SIDE JERSEY DAIRY	04/11/2022		
(SCHOOL LUNCH MILK)			480.14	SCHOOL MILK
Vendor Name	EAST SIDE JERSEY DAIRY		<u>480.14</u>	
22 011802	SOUTH DAKOTA DEPT OF EDUCATION	04/11/2022		
(COMMODITIES)			41.32	COMMODITIES
Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION		<u>41.32</u>	
3/31/2022 STMT	US FOODS	04/11/2022		
(FOOD PURCHASES)			1,566.22	SCHOOL FOOD
(FOOD PURCHASES)			31.20	KITCHEN SUPPLIES
Vendor Name	US FOODS		<u>1,597.42</u>	
Fund Number	51		<u>3,515.95</u>	
Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
APR 2022	ADVANCE PAYMENT FUND	04/05/2022		
(SCHOOL CHECKING FUND)			92.00	CK# 4605; DLAINÉ THOMAS SUB PAY
(SCHOOL CHECKING FUND)			22.00	CK# 4606; NYCOLE HARMENING SUB PAY
Vendor Name	ADVANCE PAYMENT FUND		<u>114.00</u>	
22-Apr-0001	BMO MASTERCARD	04/18/2022		
(PCARD)			(14.95)	PCARD3 Otc Fun Rewards Plus REFUND FROM
(PCARD)			51.47	PCARD3 Subway CACFP
(PCARD)			21.48	PCARD3 Dollar Tree LLLC
(PCARD)			8.75	PCARD3 Dollar General LLLC
(PCARD)			36.65	PCARD3 AMAZON CACFP
(PCARD)			70.49	PCARD3 HARTMANS CACFP
(PCARD)			30.00	PCARD3 Carries Tupperwar CACFP
(PCARD)			82.70	PCARD3 HARTMANS CACFP
(PCARD)			35.68	PCARD3 Dollar Tree STAFF INCENTIVE
(PCARD)			27.52	PCARD3 Lewis LLLC
(PCARD)			15.74	PCARD3 Dollar General CACFP
(PCARD)			36.66	PCARD3 AMAZON LLLC
(PCARD)			178.38	PCARD3 HARTMANS CACFP
(PCARD)			55.17	PCARD3 Dairy Queen STAFF INCENTIVE

Invoice Number	Vendor Name	Invoice Date
(PCARD)		48.59 PCARD3 Caseys CACFP
(PCARD)		85.44 PCARD3 Caseys CACFP
(PCARD)		47.82 PCARD3 Walmart CACFP
(PCARD)		35.06 PCARD6 Berens CACFP
(PCARD)		32.43 PCARD6 Wal-Mart CACFP
(PCARD)		26.38 PCARD6 Aldi CACFP
(PCARD)		11.45 PCARD6 Aldi CACFP
(PCARD)		36.13 PCARD6 Berens CACFP
(PCARD)		34.85 PCARD6 Aldi CACFP
(PCARD)		8.22 PCARD6 HARTMANS CACFP
(PCARD)		10.98 PCARD6 Holiday CACFP
(PCARD)		21.01 PCARD3 HARTMANS CACFP
(PCARD)		15.00 PCARD5 Holiday LLLC CACFP
(PCARD)		10.47 PCARD6 Berens CACFP
(PCARD)		35.76 PCARD6 Wal-Mart CACFP
(PCARD)		26.64 PCARD6 Aldi CACFP
(PCARD)		349.00 PCARDC LAKESHORE OST INF/TOD GRANT
(PCARD)		1,135.87 PCARDC LAKESHORE OST INF/TOD GRANT
(PCARD)		296.70 PCARDC LAKESHORE LLLC INF/TOD GRANT

Vendor Name BMO MASTERCARD

2,903.54

APR 2022 CASH-WA DISTRIBUTING CO 04/11/2022
(FOOD SERVICE) 175.63 CACFP

Vendor Name CASH-WA DISTRIBUTING CO

175.63

UTILITIES -0033 CITY OF BIG STONE CITY 04/11/2022
(UTILITIES) 145.88 ELECTRICAL
(UTILITIES) 88.04 WATER SEWER ETC
(UTILITIES) 32.90 GARBAGE

Vendor Name CITY OF BIG STONE CITY

266.82

APR 2022 EAST SIDE JERSEY DAIRY 04/11/2022
(SCHOOL LUNCH MILK) 35.29 CACFP MILK

Vendor Name EAST SIDE JERSEY DAIRY

35.29

2022FY LLLC KURTZ, TRACY 04/05/2022
(CPR INSTRUCTOR) 525.00 CPR INSTRUCTION PD; 7 STAFF

Vendor Name KURTZ, TRACY

525.00

APR 2022 --0001 NORTHWESTERN ENERGY 04/11/2022

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(LLC UTILITY - NATGAS)		122.39 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	
		<hr/> 122.39
3/31/2022 STMT US FOODS		04/11/2022
(FOOD PURCHASES)		529.69 CACFP
Vendor Name	US FOODS	
		<hr/> 529.69
Fund Number	53	<hr/> 4,672.36
Checking Account ID	1	<hr/> 63,105.05

	<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											
											1,210.79	
	GROSS:	1,359.69	1,359.69	0.00	1,359.69	1,359.69	2,033.24	2,033.24	2,033.24	1,911.25		
2,033.24	EMPLOYEE:	(27.64)	(17.24)	0.00	(84.30)	(19.72)	(121.99)				(551.56)	0.00
	EMPLOYER:				84.30	19.72	121.99	0.00	0.00	0.00	251.10	0.00
ANDEARL	ANDERSON, ARLO											
											1,002.77	
	GROSS:	1,098.27	0.00	0.00	1,098.27	1,098.27	1,208.48	1,208.48	1,208.48	1,135.97		
1,208.48	EMPLOYEE:	(1.49)	0.00	0.00	(68.09)	(15.92)	(72.51)				(47.70)	0.00
	EMPLOYER:				68.09	15.92	72.51	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
											1,073.21	
	GROSS:	1,735.29	0.00	0.00	1,735.29	1,735.29	2,294.35	2,294.35	2,294.35	2,156.69		
2,294.35	EMPLOYEE:	(121.31)	0.00	0.00	(107.59)	(25.16)	(137.66)				(829.42)	0.00
	EMPLOYER:				107.59	25.16	137.66	0.00	0.00	0.00	501.10	0.00
ATHECHA	ATHEY, CHARLOTTE											
											835.20	
	GROSS:	904.38	0.00	0.00	904.38	904.38	0.00	904.38	904.38	904.38		
904.38	EMPLOYEE:	0.00	0.00	0.00	(56.07)	(13.11)	0.00				0.00	0.00
	EMPLOYER:				56.07	13.11	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
											472.90	
	GROSS:	674.50	674.50	0.00	674.50	674.50	0.00	674.50	674.50	674.50		
674.50	EMPLOYEE:	(50.00)	(100.00)	0.00	(41.82)	(9.78)	0.00				0.00	0.00
	EMPLOYER:				41.82	9.78	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
											1,886.29	
	GROSS:	2,313.65	0.00	0.00	2,313.65	2,313.65	2,491.20	2,491.20	2,491.20	2,341.73		
2,491.20	EMPLOYEE:	(231.01)	0.00	0.00	(143.45)	(33.55)	(149.47)				(47.43)	0.00
	EMPLOYER:				143.45	33.55	149.47	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE											
											50.79	
	GROSS:	55.00	0.00	0.00	55.00	55.00	0.00	55.00	55.00	55.00		
55.00	EMPLOYEE:	0.00	0.00	0.00	(3.41)	(0.80)	0.00				0.00	0.00
	EMPLOYER:				3.41	0.80	0.00	0.00	0.00	0.00	0.00	0.00
CHRIMEG	CHRISTIANSEN, MEGAN											
											905.78	
	GROSS:	1,020.63	1,020.63	0.00	1,020.63	1,020.63	0.00	1,020.63	1,020.63	1,020.63		
1,020.63	EMPLOYEE:	0.00	(35.77)	0.00	(63.28)	(14.80)	0.00				0.00	0.00
	EMPLOYER:				63.28	14.80	0.00	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH											
											1,132.79	
	GROSS:	1,261.48	0.00	0.00	1,261.48	1,261.48	1,342.00	1,342.00	1,342.00	1,261.48		
1,342.00	EMPLOYEE:	0.00	0.00	0.00	(78.21)	(18.29)	(80.52)				(32.19)	0.00
	EMPLOYER:				78.21	18.29	80.52	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
											1,135.33	
	GROSS:	1,360.00	0.00	0.00	1,360.00	1,360.00	1,485.12	1,485.12	1,485.12	1,396.01		
1,485.12	EMPLOYEE:	(102.58)	0.00	0.00	(84.32)	(19.72)	(89.11)				(54.06)	0.00
	EMPLOYER:				84.32	19.72	89.11	0.00	0.00	0.00	1.10	0.00
COOPNIC	COOPER, NICHOLE M											
											2,596.61	
	GROSS:	3,078.68	0.00	0.00	3,078.68	3,078.68	3,423.03	3,423.03	3,423.03	3,217.65		
3,423.03	EMPLOYEE:	(163.70)	0.00	0.00	(190.88)	(44.64)	(205.38)				(221.82)	0.00
	EMPLOYER:				190.88	44.64	205.38	0.00	0.00	0.00	1.10	0.00
CRONJEN	CRONEN, JENNIFER											
											2,199.40	
	GROSS:	2,876.14	2,876.14	0.00	2,876.14	2,876.14	3,450.00	3,450.00	3,450.00	3,243.00		
3,450.00	EMPLOYEE:	(180.89)	(98.37)	0.00	(178.32)	(41.70)	(207.00)				(544.32)	0.00
	EMPLOYER:				178.32	41.70	207.00	0.00	0.00	0.00	1.10	0.00

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing
Month 04/2022

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
LESTANN	LESTER, ANNE M											
												3,701.08
	GROSS:	4,501.72	0.00	0.00	4,501.72	4,501.72	4,789.06	4,789.06	4,789.06	4,501.72		
4,789.06	EMPLOYEE:	(375.96)	0.00	0.00	(279.11)	(65.27)	(287.34)				(80.30)	0.00
	EMPLOYER:				279.11	65.27	287.34	0.00	0.00	0.00	1.10	0.00
LESTDAN	LESTER, DAN											
												2,025.66
	GROSS:	2,459.75	0.00	0.00	2,459.75	2,459.75	3,034.63	3,034.63	3,034.63	2,852.55		
3,034.63	EMPLOYEE:	(191.55)	0.00	0.00	(152.50)	(35.67)	(182.08)				(447.17)	0.00
	EMPLOYER:				152.50	35.67	182.08	0.00	0.00	0.00	501.10	0.00
LESTSUS	LESTER, SUSAN											
												96.04
	GROSS:	104.00	0.00	0.00	104.00	104.00	0.00	104.00	104.00	104.00		
104.00	EMPLOYEE:	0.00	0.00	0.00	(6.45)	(1.51)	0.00				0.00	0.00
	EMPLOYER:				6.45	1.51	0.00	0.00	0.00	0.00	0.00	0.00
MUENKIM	MUENCHOW, KIMBERLY											
												643.80
	GROSS:	846.99	846.99	0.00	846.99	846.99	1,104.00	1,104.00	1,104.00	1,037.76		
1,104.00	EMPLOYEE:	(100.00)	(27.48)	0.00	(52.51)	(12.28)	(66.24)				(201.69)	0.00
	EMPLOYER:				52.51	12.28	66.24	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												1,905.00
	GROSS:	2,472.45	2,472.45	0.00	2,472.45	2,472.45	3,000.00	3,000.00	3,000.00	2,820.00		
3,000.00	EMPLOYEE:	(250.07)	(114.44)	0.00	(153.29)	(35.85)	(180.00)				(361.35)	0.00
	EMPLOYER:				153.29	35.85	180.00	0.00	0.00	0.00	501.10	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,811.62
	GROSS:	3,556.15	0.00	0.00	3,556.15	3,556.15	3,824.07	3,824.07	3,824.07	3,594.63		
3,824.07	EMPLOYEE:	(462.49)	0.00	0.00	(220.48)	(51.56)	(229.44)				(48.48)	0.00
	EMPLOYER:				220.48	51.56	229.44	0.00	0.00	0.00	0.81	0.00
OGREAMB	OGREN, AMBER											
												2,454.16
	GROSS:	2,820.00	0.00	0.00	2,820.00	2,820.00	3,000.00	3,000.00	3,000.00	2,820.00		
3,000.00	EMPLOYEE:	(150.11)	0.00	0.00	(174.84)	(40.89)	(180.00)				0.00	0.00
	EMPLOYER:				174.84	40.89	180.00	0.00	0.00	0.00	1.10	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,338.18
	GROSS:	1,452.83	1,452.83	0.00	1,452.83	1,452.83	1,545.56	1,545.56	1,545.56	1,452.83		
1,545.56	EMPLOYEE:	(1.12)	(2.38)	0.00	(90.08)	(21.07)	(92.73)				0.00	0.00
	EMPLOYER:				90.08	21.07	92.73	0.00	0.00	0.00	1.10	0.00
PEKEAMY	PEKELDER, AMY											
												92.35
	GROSS:	100.00	0.00	0.00	100.00	100.00	0.00	100.00	100.00	100.00		
100.00	EMPLOYEE:	0.00	0.00	0.00	(6.20)	(1.45)	0.00				0.00	0.00
	EMPLOYER:				6.20	1.45	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
												2,966.54
	GROSS:	3,616.57	0.00	0.00	3,616.57	3,616.57	3,847.42	3,847.42	3,847.42	3,616.57		
3,847.42	EMPLOYEE:	(373.36)	0.00	0.00	(224.23)	(52.44)	(230.85)				0.00	0.00
	EMPLOYER:				224.23	52.44	230.85	0.00	0.00	0.00	1.10	0.00
RICKHAN	RICK, HANNAH											
												2,364.29
	GROSS:	2,867.04	0.00	0.00	2,867.04	2,867.04	3,050.04	3,050.04	3,050.04	2,867.04		
3,050.04	EMPLOYEE:	(283.42)	0.00	0.00	(177.76)	(41.57)	(183.00)				0.00	0.00
	EMPLOYER:				177.76	41.57	183.00	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												2,646.67
	GROSS:	3,235.87	3,235.87	0.00	3,235.87	3,235.87	3,865.40	3,865.40	3,865.40	3,633.48		
3,865.40	EMPLOYEE:	(224.05)	(117.61)	0.00	(200.62)	(46.92)	(231.92)				(397.61)	0.00
	EMPLOYER:				200.62	46.92	231.92	0.00	0.00	0.00	501.10	0.00

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing
Month 04/2022

	<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											
												1,229.37
	GROSS:	1,331.20	0.00	0.00	1,331.20	1,331.20	0.00	1,331.20	1,331.20	1,331.20		
1,331.20	EMPLOYEE:	0.00	0.00	0.00	(82.53)	(19.30)	0.00				0.00	0.00
	EMPLOYER:				82.53	19.30	0.00	0.00	0.00	0.00	0.00	0.00
SWINROB	SWINT JR, ROBERT											
												961.47
	GROSS:	1,178.42	1,178.42	0.00	1,178.42	1,178.42	0.00	1,200.00	1,200.00	1,200.00		
1,200.00	EMPLOYEE:	(81.59)	(45.21)	0.00	(73.06)	(17.09)	0.00				(21.58)	0.00
	EMPLOYER:				73.06	17.09	0.00	0.00	0.00	0.00	0.68	0.00
TIPPAMB	TIPPIE, AMBER											
												1,717.42
	GROSS:	1,910.25	1,910.25	0.00	1,910.25	1,910.25	0.00	1,910.25	1,910.25	1,910.25		
1,910.25	EMPLOYEE:	0.00	(46.69)	0.00	(118.44)	(27.70)	0.00				0.00	0.00
	EMPLOYER:				118.44	27.70	0.00	0.00	0.00	0.00	0.00	0.00
TRAURUT	TRAUTNER, RUTH											
												1,916.51
	GROSS:	2,279.97	0.00	0.00	2,279.97	2,279.97	2,469.48	2,469.48	2,469.48	2,321.31		
2,469.48	EMPLOYEE:	(169.97)	0.00	0.00	(141.36)	(33.06)	(148.17)				(60.41)	0.00
	EMPLOYER:				141.36	33.06	148.17	0.00	0.00	0.00	1.10	0.00
VANVEMM	VAN VOOREN, EMMA											
												2,412.49
	GROSS:	2,820.00	0.00	0.00	2,820.00	2,820.00	3,000.00	3,000.00	3,000.00	2,820.00		
3,000.00	EMPLOYEE:	(191.78)	0.00	0.00	(174.84)	(40.89)	(180.00)				0.00	0.00
	EMPLOYER:				174.84	40.89	180.00	0.00	0.00	0.00	1.10	0.00
VANLAMY	VANLITH, AMY M											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
VOELHET	VOELTZ, HETHER											
												2,171.59
	GROSS:	2,402.32	0.00	0.00	2,502.32	2,502.32	3,050.04	2,950.04	2,950.04	2,767.04		
3,050.04	EMPLOYEE:	0.00	0.00	0.00	(155.14)	(36.28)	(183.00)				(504.03)	0.00
	EMPLOYER:				155.14	36.28	183.00	0.00	0.00	0.00	504.95	0.00
WEBEJEN	WEBER, JENNIFER											
												114.05
	GROSS:	123.50	0.00	0.00	123.50	123.50	0.00	123.50	123.50	123.50		
123.50	EMPLOYEE:	0.00	0.00	0.00	(7.66)	(1.79)	0.00				0.00	0.00
	EMPLOYER:				7.66	1.79	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
Subtotal:					Female: 39	Male: 6	Total: 45			Net:		65,932.44
	GROSS:	79,212.54	23,461.32	0.00	79,729.20	79,729.20	84,820.96	92,385.15	92,614.31	87,295.91		
92,901.81	EMPLOYEE:	(5,069.89)	(796.35)	0.00	(4,943.23)	(1,156.07)	(9,189.24)				(5,814.59)	0.00
	EMPLOYER:				4,943.23	1,156.07	5,389.24	0.00	0.00	0.00	3,772.92	0.00

Annual; Processing Month 03/2022; 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 03/2022; 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	(106,997.17)	64,889.63	(42,107.54)
10 110	TAXES RECEIVABLE - CURRENT	515,233.81	(71,290.83)	443,942.98
10 112	TAXES RECEIVABLE - DELINQUENT	0.00	0.00	0.00
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
10 180	INVESTMENTS	311,871.19	1,461.10	313,332.29
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>724,100.83</u>	<u>(4,940.10)</u>	<u>719,160.73</u>
Total Assets and Deferred Outflows of Resources:		<u>724,100.83</u>	<u>(4,940.10)</u>	<u>719,160.73</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	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 - STANDARD LIFE	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	255,330.81	(71,290.83)	184,039.98
10 553	TAXES LEVIED FOR FUTURE PERIODS	259,903.00	0.00	259,903.00
	Current Liabilities Subtotal:	<u>514,660.98</u>	<u>(71,290.83)</u>	<u>443,370.15</u>
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	205,446.85	66,350.73	271,797.58
	Fund Balance Subtotal:	<u>209,439.85</u>	<u>66,350.73</u>	<u>275,790.58</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>724,100.83</u>	<u>(4,940.10)</u>	<u>719,160.73</u>

Annual; Processing Month 03/2022; 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	2,319.15	149.61	2,468.76
	Current Assets Subtotal:	<u>2,319.15</u>	<u>149.61</u>	<u>2,468.76</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,319.15</u>	<u>149.61</u>	<u>2,468.76</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,319.15	149.61	2,468.76
	Fund Balance Subtotal:	<u>2,319.15</u>	<u>149.61</u>	<u>2,468.76</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,319.15</u>	<u>149.61</u>	<u>2,468.76</u>

Annual; Processing Month 03/2022; 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	124,000.13	25,260.96	149,261.09
21 110	TAXES RECEIVABLE - CURRENT	178,676.76	(18,276.12)	160,400.64
21 112	TAXES RECEIVABLE - DELINQUENT	1,977.00	(265.12)	1,711.88
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	77,908.23	(8,406.16)	69,502.07
Current Assets Subtotal:		382,562.12	(1,686.44)	380,875.68
Total Assets and Deferred Outflows of Resources:		382,562.12	(1,686.44)	380,875.68
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	88,261.44	(18,541.24)	69,720.20
21 553	TAXES LEVIED FOR FUTURE PERIODS	107,071.41	0.00	107,071.41
Current Liabilities Subtotal:		195,332.85	(18,541.24)	176,791.61
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	187,229.27	16,854.80	204,084.07
Fund Balance Subtotal:		187,229.27	16,854.80	204,084.07
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		382,562.12	(1,686.44)	380,875.68

Annual; Processing Month 03/2022; 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	151,038.54	1,515.01	152,553.55
22 110	TAXES RECEIVABLE - CURRENT	109,109.67	(11,159.57)	97,950.10
22 112	TAXES RECEIVABLE - DELINQUENT	2,419.16	(277.89)	2,141.27
	Current Assets Subtotal:	<u>262,567.37</u>	<u>(9,922.45)</u>	<u>252,644.92</u>
Total Assets and Deferred Outflows of Resources:		<u>262,567.37</u>	<u>(9,922.45)</u>	<u>252,644.92</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
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	53,817.56	(11,437.46)	42,380.10
22 553	TAXES LEVIED FOR FUTURE PERIODS	70,620.19	0.00	70,620.19
	Current Liabilities Subtotal:	<u>124,438.57</u>	<u>(11,437.46)</u>	<u>113,001.11</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	138,128.80	1,515.01	139,643.81
	Fund Balance Subtotal:	<u>138,128.80</u>	<u>1,515.01</u>	<u>139,643.81</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>262,567.37</u>	<u>(9,922.45)</u>	<u>252,644.92</u>

Annual; Processing Month 03/2022; 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	(4,352.35)	1,214.23	(3,138.12)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,320.90	0.00	1,320.90
51 171	INVENTORY-STORES PURCH FOR RES	2,789.44	0.00	2,789.44
51 172	INVENTORY OF DONATED FOOD	13,010.32	0.00	13,010.32
	Current Assets Subtotal:	<u>12,768.31</u>	<u>1,214.23</u>	<u>13,982.54</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	84,277.61	0.00	84,277.61
51 208	ACCUM DEPRECIATION-LOCAL	(62,385.23)	0.00	(62,385.23)
	Long-term Assets Subtotal:	<u>21,892.38</u>	<u>0.00</u>	<u>21,892.38</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	47.10	0.00	47.10
	Other Assets Subtotal:	<u>47.10</u>	<u>0.00</u>	<u>47.10</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	16,786.52	0.00	16,786.52
	Deferred Outflows of Resources Subtotal:	<u>16,786.52</u>	<u>0.00</u>	<u>16,786.52</u>
Total Assets and Deferred Outflows of Resources:		<u><u>51,494.31</u></u>	<u><u>1,214.23</u></u>	<u><u>52,708.54</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE-AFLAC	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE-NPIP	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
	Current Liabilities Subtotal:	<u>0.03</u>	<u>0.00</u>	<u>0.03</u>
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	4,547.87	0.00	4,547.87
	Deferred Inflows of Resources Subtotal:	<u>4,547.87</u>	<u>0.00</u>	<u>4,547.87</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58
51 708	UNDESIGNATED FUND BALANCE	38,780.83	1,214.23	39,995.06

Annual; Processing Month 03/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Fund Balance Subtotal:	46,946.41	1,214.23	48,160.64
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	51,494.31	1,214.23	52,708.54

Annual; Processing Month 03/2022; 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	147,126.06	1,053.82	148,179.88
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	147,126.06	1,053.82	148,179.88
<u>Long-term Assets</u>				
53 202	BUILDINGS	118,071.94	1,593.84	119,665.78
	Long-term Assets Subtotal:	118,071.94	1,593.84	119,665.78
<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:		321,106.25	2,647.66	323,753.91
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	77,908.23	(8,406.16)	69,502.07
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	77,914.30	(8,406.16)	69,508.14
<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	228,087.45	11,053.82	239,141.27
	Fund Balance Subtotal:	228,087.45	11,053.82	239,141.27
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		321,106.25	2,647.66	323,753.91

Annual; Processing Month 03/2022; 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	8,332.38	(38.74)	8,293.64
	Current Assets Subtotal:	<u>8,332.38</u>	<u>(38.74)</u>	<u>8,293.64</u>
	Total Assets and Deferred Outflows of Resources:	<u>8,332.38</u>	<u>(38.74)</u>	<u>8,293.64</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	8,332.38	(38.74)	8,293.64
	Fund Balance Subtotal:	<u>8,332.38</u>	<u>(38.74)</u>	<u>8,293.64</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>8,332.38</u>	<u>(38.74)</u>	<u>8,293.64</u>

Annual; Processing Month 03/2022; 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	2,066.71	(311.17)	1,755.54
	Current Assets Subtotal:	<u>2,066.71</u>	<u>(311.17)</u>	<u>1,755.54</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,066.71</u>	<u>(311.17)</u>	<u>1,755.54</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	2,066.71	(311.17)	1,755.54
	Fund Balance Subtotal:	<u>2,066.71</u>	<u>(311.17)</u>	<u>1,755.54</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,066.71</u>	<u>(311.17)</u>	<u>1,755.54</u>

Annual; Processing Month 03/2022; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS				
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	128,853.30	0.00	128,853.30
90 204	EQUIPMENT - LOCAL	228,160.00	0.00	228,160.00
	Long-term Assets Subtotal:	1,175,374.00	0.00	1,175,374.00
Total Assets and Deferred Outflows of Resources:		1,175,374.00	0.00	1,175,374.00
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	853,801.00	0.00	853,801.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	321,573.00	0.00	321,573.00
	Fund Balance Subtotal:	1,175,374.00	0.00	1,175,374.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,175,374.00	0.00	1,175,374.00

Batch Description: MARCH 31 2022 CHECK RECONCILIATION **Processing Month:** 03/2022
Checking Account: 1 **BSCS MAIN CHECKING**

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	03/31/2022	405,940.00

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37250	ROBERT SWINT JR	02/15/2022	8.53
37265	ERIC BANKEN	03/21/2022	100.00
37273	KIMBERLY MUENCHOW	03/21/2022	8.37
37276	PRAIRIE FIVE RIDES	03/21/2022	220.00
37278	SOUTH DAKOTA DEPT OF EDUCATION	03/21/2022	54.24
37280	JAY TRENHAILE	03/21/2022	800.00
	Total:		<u>1,191.14</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
405,940.00	(1,191.14)	404,748.86	404,748.86	0.00

Cleared Automatic Payment Total:	46,147.23
Cleared Checks Total:	88,530.66
Cleared Direct Deposit Total:	(67,727.22)
Cleared Void Total:	
Cleared Cash Receipt Total:	227,828.40
Cleared Manual Journal Entries Total:	(30.15)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

3/31/2022

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
53 101	3/18/2022	MJ22-045		5,000.00	LLLC PAYMENT TO NEW BUILDING COST
53 410	3/18/2022	MJ22-045	5,000.00		LLLC PAYMENT TO NEW BUILDING COST
21 101	3/18/2022	MJ22-045	5,000.00		LLLC PAYMENT TO NEW BUILDING COST
21 130	3/18/2022	MJ22-045		5,000.00	LLLC PAYMENT TO NEW BUILDING COST
51 4810 102	3/21/2022	MJ22-046	33,675.03		COR FED FOOD SERV GRANT CLAIMS
51 4810 006	3/21/2022	MJ22-046		33,675.03	COR FED FOOD SERV GRANT CLAIMS
53 101	3/24/2022	MJ22-047		3,500.00	LLLC PAYMENT TO NEW BUILDING COST
53 410	3/24/2022	MJ22-047	3,500.00		LLLC PAYMENT TO NEW BUILDING COST
21 101	3/24/2022	MJ22-047	3,500.00		LLLC PAYMENT TO NEW BUILDING COST
21 130	3/24/2022	MJ22-047		3,500.00	LLLC PAYMENT TO NEW BUILDING COST
10 1273 000 111	3/24/2022	MJ22-048		23,470.00	MOVE TITLE I SALARY TO GMS ACCT
10 1273 000 114	3/24/2022	MJ22-048		7,277.00	MOVE TITLE I SALARY TO GMS ACCT
10 1273 500 111	3/24/2022	MJ22-048	30,747.00		MOVE TITLE I SALARY TO GMS ACCT
10 551	3/25/2022	MJ22-049	52,008.43		GRANT COUNTY FEBRUARY 2022 APPORTIONMENT
10 110	3/25/2022	MJ22-049		52,008.43	GRANT COUNTY FEBRUARY 2022 APPORTIONMENT
21 551	3/25/2022	MJ22-049	11,099.25		GRANT COUNTY FEBRUARY 2022 APPORTIONMENT
21 110	3/25/2022	MJ22-049		10,876.21	GRANT COUNTY FEBRUARY 2022 APPORTIONMENT
21 112	3/25/2022	MJ22-049		223.04	GRANT COUNTY FEBRUARY 2022 APPORTIONMENT
22 551	3/25/2022	MJ22-049	6,880.69		GRANT COUNTY FEBRUARY 2022 APPORTIONMENT
22 110	3/25/2022	MJ22-049		6,647.68	GRANT COUNTY FEBRUARY 2022 APPORTIONMENT
22 112	3/25/2022	MJ22-049		233.01	GRANT COUNTY FEBRUARY 2022 APPORTIONMENT
10 551	3/25/2022	MJ22-049	19,282.40		ROBERTS COUNTY FEBRUARY 2022 APPORTIONMENT
10 110	3/25/2022	MJ22-049		19,282.40	ROBERTS COUNTY FEBRUARY 2022 APPORTIONMENT
21 551	3/25/2022	MJ22-049	7,441.99		ROBERTS COUNTY FEBRUARY 2022 APPORTIONMENT
21 110	3/25/2022	MJ22-049		7,399.91	ROBERTS COUNTY FEBRUARY 2022 APPORTIONMENT
21 112	3/25/2022	MJ22-049		42.08	ROBERTS COUNTY FEBRUARY 2022 APPORTIONMENT
22 551	3/25/2022	MJ22-049	4,556.77		ROBERTS COUNTY FEBRUARY 2022 APPORTIONMENT
22 110	3/25/2022	MJ22-049		4,511.89	ROBERTS COUNTY FEBRUARY 2022 APPORTIONMENT
22 112	3/25/2022	MJ22-049		44.88	ROBERTS COUNTY FEBRUARY 2022 APPORTIONMENT
10 101	3/11/2022	MJ22-050		30.15	MEDICAID ADMIN FEE
10 2490 000 319	3/11/2022	MJ22-050	30.15		MEDICAID ADMIN FEE
11 101	3/15/2022	MJ22-051		100.00	ADV PYMT CKS
11 1190 000 479 011	3/15/2022	MJ22-051	100.00		ADV PYMT CKS
71 101	3/15/2022	MJ22-051		881.96	FLEX PAYMENT TXFR
71 1190 000 479 012	3/15/2022	MJ22-051	881.96		FLEX PAYMENT TXFR
72 101	3/15/2022	MJ22-051		311.17	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	3/15/2022	MJ22-051	311.17		STUDENT COUNCIL PAYMENTS
51 4810 102	3/22/2022	MJ22-052	6,132.69		COR FED FOOD SERV GRANT CLAIMS
51 4810 006	3/22/2022	MJ22-052		6,132.69	COR FED FOOD SERV GRANT CLAIMS
			190,147.53	190,147.53	TOTAL DEBITS AND CREDITS

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 21, 2022 @ 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, LLLC/OST Director/Teacher

Jennifer Cronen, Teacher

Nichole Cooper, Teacher

Emma VanVooren, Teacher

Hannah Rick, Teacher

Kerstin Cooper, Paraprofessional

Meeting called to order by school board president Hillary Henrich at 6:03 PM

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

The Pledge of Allegiance was recited.

Motion by VanLith, seconded by Westermeyer, to approve the proposed agenda. 3 votes yes. Motion Carried.

Community Input Session: none

Motion by VanLith, seconded by Westermeyer, to enter into executive to discuss certified staff negotiations – ground rules in accordance to SDCL 1-25-2(4). 3 votes yes. Motion Carried.

President Henrich declared out of executive session with the following motion;

Motion by Westermeyer, seconded by VanLith, to approve the ground rules for the certified staff negotiations. 3 votes yes. Motion Carried.

Motion by VanLith, seconded by Westermeyer, to enter into executive to discuss classified staff negotiations – ground rules in accordance to SDCL 1-25-2(4). 3 votes yes. Motion Carried.

President Henrich declared out of executive session with the following motion;

Motion by VanLith, seconded by Westermeyer, to approve the ground rules for the classified staff negotiations. 3 votes yes. Motion Carried.

Communication Items

- School Board Communication: none
- Principal Report: SD ELA, Math, and Science Assessment Overview and Highlights from around the school
- Learning Center Director Report: quarterly financial review and operations over the past few months
- 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; 5 Year Capital Outlay Plan - Review

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OSTY)/LLC FUND
February 1, 2022					
BEGINNING BALANCE	(\$21,856.59)	\$125,138.90	\$162,043.42	(\$3,993.39)	\$46,463.82
TOTAL RECEIPTS	\$37,133.13	\$2,038.71	\$1,330.50	\$7,321.49	\$129,724.39
TOTAL DISBURSEMENTS	(\$122,273.61)	(\$3,177.48)	(\$12,335.38)	(\$7,680.45)	(\$29,062.15)
February 28, 2022	(\$106,997.17)	\$124,000.13	\$151,038.54	(\$4,352.35)	\$147,126.06

Note: txfr of \$7,969 from LLC to Capital Outlay fund for LLC building project. This amount was transferred due to receiving the homeland security grant which was used towards the new LLC building security door system equipment and installation.

Certificate of Deposit – \$311,871.19
 Advance Payment (Fund 11) & Flex Account (Fund 71) – \$10,651.53
 Student Council (Fund 72) – \$2,066.71

The following bills were approved:

GENERAL FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),25.75 BANKEN, ERIC ,(REFEREE),100.00 BMO MASTERCARD,(PCARD),5,504.93 CITY OF BIG STONE CITY, (UTILITIES),1,951.73 FEMLING, SAMMY ,(SUBSTITUTE/HELP),100.00 FOLK, CHRISTOPHER ,(REIMBURSEMENT),67.50 HAGGERTY, SHELLEY ,(REIMBURSEMENT),49.50 LESTER, TRAVIS ,(REIMBURSEMENT),180.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),2,760.49 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),820.55 PRAIRIE FIVE RIDES,(TRANSPORTATION),220.00 RONGLIEN EXCAVATING INC,(MAINTENANCE),327.75 US FOODS,(FOOD PURCHASES),196.45

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),494.36 ORTONVILLE PLUMBING & HEATING,(MAINTENANCE & SUPPLIES),2,900.00

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),403.27 BMO MASTERCARD,(PCARD),184.44 TRENHAILE, JAY ,(PSYCHOLOGICAL SERVICES),800.00

FOOD SERVICE FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),110.27 BMO MASTERCARD,(PCARD),647.36 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),530.66 MUENCHOW, KIMBERLY ,(REIMBURSEMENT),8.37 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),54.24 US FOODS,(FOOD PURCHASES),661.90

PRESCHOOL/LEARNING CENTER/OST FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),45.00 BMO MASTERCARD,(PCARD),1,137.03 CITY OF BIG STONE CITY, (UTILITIES),224.93 LESTER, ANNE ,(REIMBURSEMENT),49.43 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),146.16 RONGLIEN EXCAVATING INC,(MAINTENANCE),611.25 TIPPIE, AMBER ,(REIMBURSEMENT),20.00 US FOODS,(FOOD PURCHASES),172.98

Action Items

Motion by VanLith, seconded by Westermeyer, to approve the **Consent Agenda**. 3 votes yes. Motion Carried.

- Approval of minutes from previous school board meeting(s); February 23, 2022 meeting minutes
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest, if applicable.
- Approval of the 2022-2023 school calendar
- Approval of the resignation of Shelley Haggerty as Principal/Counselor after the conclusion of the 2021-2022 contract.
- Approval of the resignation of Emma VanVooren as Third Grade Teacher after the conclusion of the 2021-2022 contract.
- Approval of the resignation of Hannah Rick as Fourth Grade Teacher after the conclusion of the 2021-2022 contract.

Motion by Westermeyer, seconded by VanLith, to approve the vote for the one seat for the Northeast Region – Enrollment 266-999 ASBSD board of directors. 3 votes yes. Motion carried.

Discussion

There were discussions on the following items:

- School board member terms, no election, application process to appointment at June 2022 meeting
- Next school board meeting: Based on reorg meeting, third Monday of the month: but based on conference schedule conflicts, April 18, 2022 (regular meeting) at 6:00pm in the board room/CEO office.

6:34 PM, motion by Westermeyer, seconded by VanLith, to enter into executive session pursuant to SDCL 1-25-2(1) for employee matters. 3 votes yes. Motion Carried.

President Henrich declared the board out of executive session at 7:39 PM with no action being taken.

Motion by Westermeyer, seconded by VanLith, to adjourn the meeting at 7:39 PM. 3 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication

March 21, 2022

On March 18, 2022 your ASBPT Board adopted changes to the organization's bylaws. Since bylaws impact the legal framework of the ASBPT, the changes must be approved and adopted by a majority of members of the ASBPT pools before they go into effect.

Attached you will find copies of documents for your review and board action, including:

1. 2010 Bylaws showing all proposed changes (inserts and strike-outs)
2. 2022 Bylaws proposed
3. A resolution to approve and adopt the changes through official board action.

Pursuant to Article XVI of the current bylaws, the proposed changes are being submitted to your school board for approval. Please present the necessary materials to the board for action at the board's next meeting. **A signed copy of the resolution approving adoption must be returned to ASBPT by April 18, 2022.**

Both the ASBPT and ASBSD organizations remain committed to delivering high quality risk management programs and services that reduce the administrative and regulatory burdens of school boards, superintendents and their school districts. If you have any questions, do not hesitate to contact us.

Sincerely,

Holly Nagel

CFO/Director of Protective Trust Services

Big Stone City School District

RESOLUTION APPROVING AMENDMENT TO ASB PROTECTIVE TRUST JOINT POWERS AGREEMENT AND BYLAWS

BE IT HEREBY RESOLVED that the Board of Education hereby approves and adopts the proposed amendments to the ASB PROTECTIVE TRUST JOINT POWERS AGREEMENT AND BYLAWS that were adopted by the Trust Board on March 18, 2022, and

BE IT FURTHER RESOLVED that the Board of Education acknowledges receipt of the Bylaws, and the proposed changes pursuant to Sections 16.1 and 16.2 thereof, and

BE IT FURTHER RESOLVED that the Business Manager certify and return a copy of this adopted Resolution to Associated School Boards of South Dakota in accordance with Article XVI of the Bylaws.

Dated:

Board of Education

Chairman

I hereby certify that the above Resolution was adopted by the Board of Education on the _____ day of _____, 2022.

Dated:

Business Manager
Big Stone City School District

STAFF ETHICS

An effective educational program requires the services of men and women of integrity, high ideals, and human understanding. To maintain and promote these essentials, all employees of the district are expected to maintain high standards in their school relationships. These standards include the following:

- The maintenance of just and courteous professional relationships with students, parents, staff members, and others.
- The maintenance of their own efficiency and knowledge of the developments in their fields of work.
- The transaction of all official business with the properly designated authorities of the school system.
- The establishment of friendly and intelligent cooperation between the community and the school district.
- Favorable representation of the school district at local events that are in recognition of the schools' contributions to the community.
- The placement of the welfare of children as the first concern of the school district, thus appointments to positions and promotion must be based solely on merit. The use of pressure on school officials for appointment or promotion is unethical.
- Restraint from using school contacts and privileges to promote partisan politics, sectarian religious views, or selfish propaganda of any kind.
- Directing any criticism of other staff members or of any department of the school district toward the improvement of the school district. Such constructive criticism is to be made directly to the particular school administrator who has the administrative responsibility for improving the situation and then to the Superintendent if necessary.

School employees hold positions of public trust. High standards of honesty, integrity, and fairness are to be exhibited by each school district employee when involved in any school district activity. Ethical behavior by staff is required and expected at all times while fulfilling one's employment responsibilities and when at all school functions.

District employees are required and expected to:

1. treat students, parents, fellow employees, and community members with respect. Conduct which is prohibited includes, but is not limited to:
 - inappropriate verbal, visual or physical conduct, including jokes that demean an individual or group of individuals, spreading gossip about any individual, threatening another individual and all types of bullying behavior;

- without proper authorization and authority violating another person's right of privacy and/or intentionally invading another person's personal space;
 - knowingly falsely blame an individual for conduct not done by the person.
2. promote a safe, nurturing, and positive school and work environment. Conduct which is prohibited includes, but is not limited to:
 - any conduct that is severe and objectively offensive so that it creates or results in an intimidating, hostile or offensive work or learning environment or has the purpose or effect of substantially or unreasonably interfering with an employee's or student's performance;
 - threatening, harassing, punishing or retaliating behavior against students and/or other employees.
 3. maintain confidentiality concerning students, families and employees.
 4. act in a manner consistent with District policies, legal and contractual standards, responsibilities, and obligations.
 5. model and promote appropriate dress and language.
 6. report to a school administrator knowledge of mismanagement, waste of funds, misuse of school property, abuse of authority, threats to safety, violations of policies and regulations, or other conduct that damages integrity or reputation of the school district.
 7. refrain from using school employment to promote personal political and/or religious views.

In addition to the foregoing, the District, within this policy, adopts and incorporates into this policy as if set forth in full, the South Dakota Department of Education Professional Teachers Ethics as set forth in ARSD 24:08:03. The Professional Teachers Ethics as incorporated into this policy applies to:

- Teachers - a person charged with responsibility in the field of education and certified by the secretary of the Department of Education as a teacher or other specialist employed or contracted to provide services in an educational setting,
- Education Specialists - a person with specialized training or licensure, not serving as a classroom teacher, but employed or contracted to provide services in an educational setting, and
- Noncertified Educators - a person charged with responsibility in the field of education who is not certified by the secretary of the Department of Education as a teacher, administrator, or other education specialist, but who is employed or contracted to provide services in an educational setting.

Furthermore, the District, within this policy, adopts and incorporates into this policy as if set forth in full, the South Dakota Department of Education Professional Administrators Ethics as set forth in ARSD 24:11:03. The Professional Administrators Ethics as incorporated into this policy applies to:

- the Superintendent,
- the Business Manager, and
- all other educational administrators.

Any employee who believes a staff member has engaged in conduct which violates the code of conduct shall immediately report the alleged misconduct to their immediate supervisor. If the concern/complaint involves the individual's immediate supervisor, the complaint may be filed with any administrator within the school district.

All complaints will be investigated and should the investigation result in a determination of unethical behavior by a school employee such unethical behavior shall constitute just cause for discipline, up to and including termination of employment. A complaint reported which was intentionally and knowingly false will result in disciplinary action being taken against the person or persons involved in the false complaint being made.

Legal References:

ARSD 24:08:03	<u>Code of Professional Ethics</u>
ARSD 24:11:03:01	<u>Professional Administrator Ethics</u>
SDCL 13-43-25	<u>Rules of Commission</u>
POLICY GBCA	<u>Staff conflict of interest</u>
POLICY GBCB	<u>Staff conduct</u>
POLICY GBCBA	<u>Freedom of expression</u>

1st Reading-4/19/2016

2nd Reading-5/17/2016

Date Adopted-5/17/2016

Last Revised-