



655 Walnut Street • Big Stone City, SD 57216 • 605-862-8108

# BIG STONE CITY SCHOOL DISTRICT 25-1

*“Educating all students for a lifetime of success!”*

## SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

October 17, 2022 at 6:00 PM

Location: School boardroom/CEO office

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

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Others in attendance (list): \_\_\_\_\_

1. **Call to order in Board Room and Establish Quorum.** Time: \_\_\_\_\_
2. **Roll Call** \_\_\_\_Henrich \_\_\_\_Westermeyer \_\_\_\_VanLith \_\_\_\_Christensen\_\_\_\_Chrzanowski
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: \_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
5. **Community Input Session (5-minute maximum)**
6. **Communication Items**
  - a. Board Communication
  - b. Principal Report
    1. 2021-2022 State Report Card
  - c. Learning Center Director Report – quarterly financial reporting scheduled for December 2022
  - 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.
    1. Revenue/Expenditure Summary Reports
    2. BSCS Board Report – Detail, Bills and BMO Pcard
      - a. Some invoices to highlight; Renaissance Learning student program \$2,005; Bullet Proof new boiler install/expense \$40,042.45 final bill on that, we still have the blowdown separator to purchase and install yet, roughly \$10,000; Noble Roofing storm damage repairs to school roofs \$19,619.67 was vetted through our school insurance ASBPT; intellectual evals on students, some this month and some next.
    3. Payroll Register – Unitemized Report (current month)
    4. Balance Sheet
    5. Check Reconciliation Report
    6. Manual Journal Entry Board Report

7. 2022FY Teacher Compensation Notification; the Big Stone City School District #25-1 **has met** the teacher compensation accountability for 2022FY per the data from the annual report. Per Bobbi L of the DOE. Correspondence will be present at meeting if viewing is needed.
8. 2022FY Official Notification of Excess Cash Accountabilities; due to the amount of federal funds allocated to public school districts as a result of the coronavirus pandemic, the accountability board passed a resolution providing a blanket waiver of excess cash balance penalties applicable to general state aid calculations in FY2023. Correspondence will be present at meeting if viewing is needed.
9. Verification of Annual Financial Report ending June 30, 2022. This has been completed and sent to DOE.

**7. Consent Agenda Action Item(s)                      Motion: \_\_\_\_\_                      MC: \_\_ (\_\_\_\_ - \_\_\_\_)**

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard. The administration recommends all items included on the consent agenda below.
  1. Approval and/or corrections of the minutes from previous meeting(s); September 19, 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 Ashley Wollschlager as Head Coach of the basketball program for the 2022-2023 school year.
  6. Approval of the resignation of Jennifer Cronen as Student Council Co-Advisor for the 2022-2023 school year
  7. Approval of Rachelle Muenchow as Student Council Co-Advisor for the 2022-2023 school year.
  8. Approval of the 2022-2023 Milbank School Tuition Agreement #2
    - a. After working on students lists between districts for the 2022 SAFE count, both districts found one more student who needed to be added to the tuition agreement.
  9. Approval of the 2022-2023 Title III Consortium Agreement
    - a. Our school has two ELL students enrolled this year. We need to be able to service their needs and we can do so through the consortium. This consortium gives our school support for this program and also discounts on services and supplies.
  10. Approval of the Agreement between Big Stone City School District and Inter-Lakes Community Action Partnership Head Start Pre-Birth to Five Program for the 2022-2023 school year
    - a. The purpose of this agreement is to meet the requirements of ESEA Section 1119 Title I, Coordination Requirements (SEC.1120B (b) Activities) and OHS, Head Start Performance Standards 1302.63. Correspondence will be present at meeting if viewing is needed.

- 8. Discussion** (Items listed below for discussion may be acted upon by the school board)
- a. First reading of the following policies. These policies were updated by ASBSD. Clarification updates and/or updates that have happened per legislative action. These require 2 readings with the 2<sup>nd</sup> reading being able to be approved at that time.
    - i. Policy GCD – Professional Staff Hiring; per HB 1308 schools are allowed to offer a signing bonus, moving expenses, or tuition reimbursement to staff members, upon the signing of a contract by both parties, the policy was modified by ASBSD to reflect the school’s ability to offer the bonuses to all staff members.
    - ii. Policy JHCDE – Administration of Medical Cannabis to Qualifying Students; per SB 4 and SB 26, ASBSD has updated its sample policy JHCDE and the accompanying exhibit JHCDE-E(1): Medical Cannabis Administration Plan to revise the definition of practitioner and what needs to be included in the written certification that is provided to the school.
    - iii. Policy KMI – Relations with political organizations (Public Funds); per SB 122, schools cannot accept any funds, grants, or gifts for election costs from any source other than a governing body of a political subdivision, the state, or the federal government, unless the gifts are of a nominal and intrinsic value, as defined by the State Board of Elections, who will promulgate rules to define nominal and intrinsic value. ASBSD has updated this policy to reflect the current language.
  - b. Looking forward: more updates to school policies
  - c. Next school board meeting(s): based on reorg meeting, third Monday of the month, November 21, 2022 (regular meeting) at 6:00pm in the school boardroom/CEO office

Executive Sessions may have a motion after being declared out.

- 9. Executive Session**      **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_) **Time:** \_\_\_\_\_
- d. Entered to discuss student matters in accordance to SDCL 1-25-2(2)
  - e. School Board President declares out at what time: \_\_\_\_\_

**10. Adjournment:** **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_) **Time:** \_\_\_\_\_

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	84,153.80	87,112.94
1120	PRIOR YEARS' AD VALOREM TAXES	82.35	82.35
1190	PENALTIES AND INTEREST ON TAX	24.97	32.63
1510	INTEREST EARNED	2.71	12.95
1791	YEARBOOK SALES	75.00	75.00
1920	CONTRIBUTIONS AND DONATIONS	500.00	500.00
1973	MEDICAID INDIRECT ADM SERVICES	488.62	1,207.45
1990	OTHER	50.00	50.00
2110	COUNTY APPORTIONMENT	0.03	1,036.38
3111	STATE AID	0.00	14,061.00
4200	REVENUE IN LIEU OF TAXES	0.00	60.73
10	GENERAL FUND	<u>85,377.48</u>	<u>104,231.43</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	14,698.74	15,509.39
1120	PRIOR YEARS' AD VALOREM TAXES	13.10	13.10
1190	PENALTIES AND INTEREST ON TAX	4.04	5.38
21	CAPITAL OUTLAY FUND	<u>14,715.88</u>	<u>15,527.87</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	8,984.09	9,479.35
1120	PRIOR YEARS' AD VALOREM TAXES	12.64	12.64
1190	PENALTIES AND INTEREST ON TAX	3.36	4.18
1973	MEDICAID INDIRECT ADM SERVICES	28.00	69.00
22	SPECIAL EDUCATION FUND	<u>9,028.09</u>	<u>9,565.17</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	6,217.00	6,188.05
1620	SALES TO ADULTS	550.00	680.00
1990	OTHER	27.59	272.59
4810	FEDERAL REIMBURSEMENT	2,104.16	5,036.60
51	FOOD SERVICE FUND	<u>8,898.75</u>	<u>12,177.24</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	600.00	600.00
1981	DAY CARE CENTER SERVICES	15,072.00	39,191.00
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	3,245.70	16,579.65
1990	OTHER	1,140.00	1,163.00
4151	OTHER STATE REV.	0.00	79,966.26
4810	FEDERAL REIMBURSEMENT	1,273.41	2,275.75
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>21,331.11</u>	<u>139,775.66</u>
Grand Total:		<u>139,351.31</u>	<u>281,277.37</u>

Big Stone City School District 25-1

### BSCS Expenditure Summary

10/12/2022 03:12 PM

Regular; Processing Month 09/2022; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 134,448.39	\$ 216,328.44
21	CAPITAL OUTLAY FUND	\$ 6,777.40	\$ 95,549.05
22	SPECIAL EDUCATION FUND	\$ 16,516.12	\$ 18,841.36
51	FOOD SERVICE FUND	\$ 8,900.63	\$ 14,354.74
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 24,945.95	\$ 77,850.23
Grand Total:		\$ 191,588.49	\$ 422,923.82

**Per Bank Statement**

Ending- September 30, 2022

MAIN Account	\$ 411,240.60
CD First State Bank; 1.9%; Maturity 3/10/2022	\$ 313,332.29
(11) ADV PYMT & (71) FLEX Account	\$ 7,149.09
(72) STUDENT COUNCIL Account	\$ 2,144.05

NOTE:

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
OCT 2022	ADVANCE PAYMENT FUND	10/11/2022
(SCHOOL CHECKING FUND)		75.00 CK# 4629 SDASBO FALL CONF FEE
(SCHOOL CHECKING FUND)		4.32 AUG 2022 SCHOOL POSTAGE
(SCHOOL CHECKING FUND)		2.88 SEPT 2022 SCHOOL POSTAGE
(SCHOOL CHECKING FUND)		1.68 OCT 2022 SCHOOL POSTAGE
Vendor Name	ADVANCE PAYMENT FUND	83.88
OCT 3 2022	ASB WORKERS' COMPENSATION FUND	10/04/2022
(PROP/LIAB INS)		729.00 WORK COMP AUDITED PREM REMAINDER
Vendor Name	ASB WORKERS' COMPENSATION FUND	729.00
OCT 2022	ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA	10/11/2022
(WORKSHOP)		457.50 SCHOOL BOARD GOVERNANCE TRAINING
Vendor Name	ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA	457.50
22-Oct-0001	BMO MASTERCARD	10/17/2022
(PCARD)		32.79 PCARD6 Aldi FFVP
(PCARD)		101.15 PCARD2 AMAZON LIBRARY SUPPLY
(PCARD)		26.12 PCARD2 Teacherspayteachers GR 2 REQ
(PCARD)		32.49 PCARD2 J.W. Pepper MUSIC SUPPLY - XMAS
(PCARD)		90.22 PCARD2 Marathon FUEL
(PCARD)		140.00 PCARD2 Dakota Tesol Conferenc ELL CONF F
(PCARD)		28.40 PCARD6 Berens FFVP
(PCARD)		100.08 PCARD5 Marathon FUEL
(PCARD)		56.69 PCARD6 WALMART FFVP
(PCARD)		27.19 PCARD6 Aldi FFVP
(PCARD)		95.07 PCARD4 Marathon FUEL
(PCARD)		98.41 PCARD4 Marathon FUEL
(PCARD)		103.24 PCARD5 Marathon FUEL
(PCARD)		97.67 PCARD5 Marathon FUEL
(PCARD)		83.59 PCARD1 Menards CUSTODIAL SUPPLY
(PCARD)		37.00 PCARD1 Marathon FUEL - GAS CANS
(PCARD)		17.97 PCARDC AMAZON GR 2 REQ
(PCARD)		56.14 PCARDC AMAZON MTSS
(PCARD)		274.89 PCARDC Larrys Refrigerati REPAIR MAINT
(PCARD)		332.78 PCARDC School Specialty GR 4 U-TABLE
(PCARD)		886.68 PCARDC Hillyard FLOOR SCUBBER BATTERIES
(PCARD)		1,154.22 PCARDC Hillyard CUST SUPPLY
(PCARD)		2,005.00 PCARDC Renaissance Learning STUDENT PROG

Invoice Number	Vendor Name	Invoice Date
(PCARD)		53.52 PCARDC AMAZON GR 2 REQ
(PCARD)		32.92 PCARDC AMAZON OFFICE - STICKY CLIPS
(PCARD)		186.72 PCARDC Centurylink TELEPHONE
(PCARD)		75.45 PCARDC Tristatewat WATER SERVICE
(PCARD)		127.50 PCARDC Tubbs Of Soft Water CUST SERV SOF
(PCARD)		70.87 PCARDC AMAZON G5 TECH
(PCARD)		193.07 PCARDC Cintas CUST SERVICE
(PCARD)		(100.52) PCARDC AMAZON MS ROE SUPPLY - RETURN
(PCARD)		19.98 PCARDC Sarlettes MUSIC SUPPLY
(PCARD)		1,870.00 PCARDC Rural Solutions TECH SERVICE
(PCARD)		469.84 PCARDC Waste Mgmt RECYCLING/GARBAGE SERV
(PCARD)		32.93 PCARDC Sarlettes Music MUSIC SUPPLY
(PCARD)		63.62 PCARDC The Shop BUS - WIRING HARNESS MAI
(PCARD)		15.99 PCARDC AMAZON GR 2 REQ
(PCARD)		44.78 PCARDC AMAZON MTSS
(PCARD)		139.12 PCARDC AMAZON TITLE SUPPLY
(PCARD)		66.68 PCARDC Lakeshore GR K REQ
(PCARD)		31.46 PCARDC AMAZON WALK TO LEARN ELEM SUPPLY
(PCARD)		113.28 PCARDC AMAZON MS ROE SUPPLY - TO RETURN
(PCARD)		76.59 PCARDC McLeods Printing TEACHERS AGENDA
(PCARD)		11.47 PCARDC AMAZON TITLE SUPPLY
(PCARD)		13.89 PCARDC AMAZON OFFICE CORK TILES
(PCARD)		15.77 PCARDC AMAZON TITLE SUPPLY
(PCARD)		76.00 PCARDC AMAZON LAMINATING FILM
(PCARD)		49.90 PCARDC AMAZON G5 TECH
(PCARD)		269.50 PCARDC H&H Car Care EXPEDITION VEHICLE M
(PCARD)		19.98 PCARDC Sarlettes MUSIC SUPPLY
(PCARD)		68.16 PCARDC Plunketts PEST CONTROL
(PCARD)		83.80 PCARDC Tristatewat WATER SERVICE
(PCARD)		17.75 PCARDC AMAZON MS ELA SUPPLY
(PCARD)		366.60 PCARDC USPS ENVELOPE ORDER
(PCARD)		4.99 PCARD6 HARTMANS FFVP
(PCARD)		11.81 PCARD6 Hy-Vee FFVP
(PCARD)		34.81 PCARD6 Aldi FFVP
(PCARD)		16.39 PCARD6 HARTMANS MTSS
(PCARD)		18.36 PCARD6 Hy-Vee FFVP

Vendor Name BMO MASTERCARD  
 \_\_\_\_\_  
 10,540.77

OCT 2022 BRANDT, LORELEI 10/12/2022  
 MENTOR  
 (REIMBURSEMENT) 167.40 MENTOR KICKOFF MILEAGE AND MEALS

Vendor Name BRANDT, LORELEI  
 \_\_\_\_\_  
 167.40

Invoice Number	Vendor Name	Invoice Date
OCT 2022	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	10/12/2022
(DUES & SERVICES)		150.00 ANNUAL MEETING DUES
Vendor Name	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	
		<hr/> 150.00
UTILITIES1-0142 CITY OF BIG STONE CITY		10/09/2022
(UTILITIES - 1952 BUILDING)		204.51 ELECTRIC
(UTILITIES - 1952 BUILDING)		61.76 WATER & SEWER ETC CHARGES
UTILITIES2-0142 CITY OF BIG STONE CITY		10/09/2022
(UTILITIES-1900)		387.03 ELECTRIC
(UTILITIES-1900)		487.02 WATER & SEWER ETC CHARGES
UTILITIES3-0142 CITY OF BIG STONE CITY		10/09/2022
(UTILITIES - GYM)		370.55 ELECTRIC
(UTILITIES - GYM)		44.38 WATER & SEWER ETC CHARGES
Vendor Name	CITY OF BIG STONE CITY	
		<hr/> 1,555.25
OCT 2022	CROCKER, HOLLAND	10/12/2022
MENTOR		
(REIMBURSEMENT)		127.40 MENTOR KICKOFF MILEAGE AND MEALS
Vendor Name	CROCKER, HOLLAND	
		<hr/> 127.40
OCT 2022	FOLK, CHRISTOPHER	10/11/2022
(REIMBURSEMENT)		50.22 OCT 5 SUPT MEETING MILEAGE
(REIMBURSEMENT)		47.88 SEP 22 SDASBO CONF MILEAGE
(REIMBURSEMENT)		9.00 SEP 20 SS STANDARDS REVIEW BOARD MILEAGE
(REIMBURSEMENT)		9.00 SEP 7 SUPT MEETING MILEAGE
(REIMBURSEMENT)		9.00 JUL 6 SDSSA CONF MILEAGE
Vendor Name	FOLK, CHRISTOPHER	
		<hr/> 125.10
202203160	GRANT COUNTY REVIEW	10/04/2022
(ADVERTISING)		73.26 SEPT 19 2022 BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	
		<hr/> 73.26
OCT 2022	HENNINGS, STACY	10/04/2022
(REIMBURSEMENT)		13.72 OFFICE MEDS
Vendor Name	HENNINGS, STACY	
		<hr/> 13.72
OCT 2022	JACOBSON, DORLA	10/04/2022



10/12/2022 11:20 AM

Unposted; Batch Description OCTOBER 17 2022 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

(REIMBURSEMENT)

97.30 GR 5 FORT SISSETON FIELD TRIP FUEL

Vendor Name JACOBSON, DORLA

97.30

OCT 2022 MUENCHOW, RACHELLE

10/04/2022

(REIMBURSEMENT)

18.18 BONANZA FIELD TRIP MILEAGE

OCT 2022 MUENCHOW, RACHELLE

10/12/2022

MENTOR

(REIMBURSEMENT)

113.40 MENTOR KICKOFF MILEAGE

Vendor Name MUENCHOW, RACHELLE

131.58

OCT 2022-0001 NORTHWESTERN ENERGY

10/09/2022

(UTILITIES - NATGAS)

52.77 HEAT - NAT GAS

Vendor Name NORTHWESTERN ENERGY

52.77

9/29 FORT ORTONVILLE PUBLIC SCHOOLS  
SISSETON

10/11/2022

(TUITION, TRANSPORTATION, GENERAL)

102.50 FORT SISSETON FIELD TRIP

Vendor Name ORTONVILLE PUBLIC SCHOOLS

102.50

OCT 2022 US FOODS

10/12/2022

(FOOD PURCHASES)

245.91 FFVP

Vendor Name US FOODS

245.91

OCT 2022 WOLLSCHLAGER, ASHLEY  
MENTOR

10/12/2022

(REIMBURSEMENT)

113.40 MENTOR KICKOFF MILEAGE

Vendor Name WOLLSCHLAGER, ASHLEY

113.40

Fund Number 10

14,766.74

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

8669 BULLET PROOF MECHANICAL SERVICE INC

10/11/2022

(BUILDING MAINTENANCE - BOILER)

10,642.42 CONDENSATE TANK BOILER SYSTEM - HALF PD

8670 BULLET PROOF MECHANICAL SERVICE INC

10/11/2022

(BUILDING MAINTENANCE - BOILER)

23,520.02 BOILER SYSTEM/CHEMICAL FEED - 0.4 PD

8737 BULLET PROOF MECHANICAL SERVICE INC

10/12/2022

(BUILDING MAINTENANCE - BOILER)

5,880.01 BOILER SYSTEM/CHEMICAL FEED - 0.1 PD

Vendor Name BULLET PROOF MECHANICAL SERVICE  
INC

40,042.45

Invoice Number	Vendor Name	Invoice Date	Amount	Description
SD-141863-1	NOBLE ROOFING & EXTERIORS INC.	10/11/2022	19,619.97	SCHOOL BUILDING ROOF DAMAGE
(ROOF & EXTERIOR)				
Vendor Name	NOBLE ROOFING & EXTERIORS INC.		<hr/>	
			19,619.97	
Fund Number	21		<hr/>	
			59,662.42	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
22872	BIG STONE THERAPIES INC	10/04/2022	1,359.79	OT PT SERVICES
(THERAPY)				
Vendor Name	BIG STONE THERAPIES INC		<hr/>	
			1,359.79	
22-Oct-0001	BMO MASTERCARD	10/17/2022	361.16	PCARDC School Specialty SPED TABLE - IDE
(PCARD)			1,149.25	PCARDC Curriculum Assoc SPED CURR - IDEA
(PCARD)				
Vendor Name	BMO MASTERCARD		<hr/>	
			1,510.41	
SEPT 2022	TRENHAILE, JAY	10/04/2022	1,290.00	INTELLECTUAL EVALS; 3 STUDENTS
(PSYCHOLOGICAL SERVICES)				
Vendor Name	TRENHAILE, JAY		<hr/>	
			1,290.00	
Fund Number	22		<hr/>	
			4,160.20	
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
22-Oct-0001	BMO MASTERCARD	10/17/2022	42.22	PCARD6 Berens SF
(PCARD)			30.01	PCARD6 HARTMANS SF
(PCARD)			28.15	PCARD6 Berens SF
(PCARD)			25.25	PCARD6 Hy-Vee SF
(PCARD)			68.72	PCARD6 WALMART SF
(PCARD)			35.97	PCARD6 WALMART SF
(PCARD)			2.00	PCARD6 WALMART KITCHEN SUPPLY
(PCARD)			13.71	PCARD6 Dollar General SF
(PCARD)			2.00	PCARD6 Dollar General KITCHEN SUPPLY
(PCARD)			20.65	PCARD6 Wyshbone Market SF
(PCARD)			42.88	PCARD6 Berens SUPPLY CHAIN FUNDS
(PCARD)			2.85	PCARD6 Berens SF
(PCARD)			13.77	PCARD6 HARTMANS SF
(PCARD)			69.50	PCARD6 Berens SUPPLY CHAIN FUNDS
(PCARD)			48.47	PCARD6 HARTMANS SF
(PCARD)			44.77	PCARD6 Hy-Vee SF
(PCARD)			32.38	PCARD6 Aldi SF
(PCARD)			9.49	PCARD6 Hy-Vee SF
(PCARD)			11.44	PCARD6 WALMART SF

Invoice Number	Vendor Name	Invoice Date
(PCARD)		31.97 PCARD6 HARTMANS SF
(PCARD)		31.92 PCARD6 Aldi SF
(PCARD)		4.08 PCARD6 Aldi KITCHEN SUPPLY
(PCARD)		8.82 PCARD6 HARTMANS SF
(PCARD)		10.06 PCARD6 Dollar General SF
Vendor Name	BMO MASTERCARD	<hr/> 631.08
OCT 2022	EAST SIDE JERSEY DAIRY	10/12/2022
(SCHOOL LUNCH MILK)		463.09 SUPPLY CHAIN FOOD
Vendor Name	EAST SIDE JERSEY DAIRY	<hr/> 463.09
OCT 2022	US FOODS	10/12/2022
(FOOD PURCHASES)		116.30 KITCHEN SUPPLIES
(FOOD PURCHASES)		330.53 SUPPLY CHAIN GRANT FOOD
(FOOD PURCHASES)		1,316.05 FOOD PURCHASES
Vendor Name	US FOODS	<hr/> 1,762.88
Fund Number	51	<hr/> 2,857.05
Checking Account ID	1	Fund Number 53
22-Oct-0001	BMO MASTERCARD	PRESCHOOL/OST/LITTLE LIONS FUND
(PCARD)		10/17/2022
(PCARD)		92.55 PCARDC HARTMANS CACFP
(PCARD)		67.39 PCARDC HARTMANS CACFP
(PCARD)		17.97 PCARDC AMAZON PREK SUPPLY
(PCARD)		66.12 PCARDC HARTMANS CACFP
(PCARD)		95.90 PCARDC HARTMANS CACFP
(PCARD)		86.07 PCARDC HARTMANS CACFP
(PCARD)		20.75 PCARD3 Dollar General CACFP
(PCARD)		26.98 PCARD3 HARTMANS CACFP
(PCARD)		19.15 PCARD3 AMAZON LLLC SUPPLY
(PCARD)		66.48 PCARD3 Dollar General LLLC SUPPLY
(PCARD)		117.63 PCARD3 AMAZON LLLC SUPPLY
(PCARD)		26.27 PCARD3 HARTMANS CACFP
(PCARD)		(7.43) PCARD3 AMAZON LLLC SUPPLY
(PCARD)		(8.51) PCARD3 AMAZON LLLC SUPPLY
(PCARD)		71.19 PCARD3 HARTMANS CACFP
(PCARD)		31.71 PCARD3 HARTMANS CACFP
(PCARD)		17.94 PCARD3 HARTMANS CACFP
Vendor Name	BMO MASTERCARD	<hr/> 808.16
UTILITIES -0039	CITY OF BIG STONE CITY	10/09/2022
(UTILITIES)		150.64 ELECTRICAL

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(UTILITIES)		72.32 WATER SEWER ETC
(UTILITIES)		32.90 GARBAGE
Vendor Name	CITY OF BIG STONE CITY	<hr/> 255.86
OCT2022 - -0001 NORTHWESTERN ENERGY		10/09/2022
(LLC UTILITY - NATGAS)		10.00 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 10.00
Fund Number	53	<hr/> 1,074.02
Checking Account ID	1	<hr/> 82,520.43

	<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>
<b>Checking Account ID: 1</b>												
ADELAMY	ADELMAN, AMY											
												1,318.36
	GROSS:	1,499.37	1,499.37	0.00	1,499.37	1,499.37	2,155.24	2,155.24	2,155.24	2,025.93		
2,155.24	EMPLOYEE:	(41.60)	(24.71)	0.00	(92.96)	(21.74)	(129.31)				(526.56)	0.00
	EMPLOYER:				92.96	21.74	129.31	0.00	0.00	0.00	276.10	0.00
ANDEARL	ANDERSON, ARLO											
	GROSS:	1,516.21	0.00	0.00	1,516.21	1,516.21	1,519.05	1,645.05	1,645.05	1,553.91		
1,645.05	EMPLOYEE:	(43.29)	0.00	0.00	(94.01)	(21.99)	(91.14)				(47.70)	0.00
	EMPLOYER:				94.01	21.99	91.14	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
	GROSS:	1,923.65	0.00	0.00	1,923.65	1,923.65	2,441.54	2,441.54	2,441.54	2,295.05		
2,441.54	EMPLOYEE:	(141.34)	0.00	0.00	(119.27)	(27.89)	(146.49)				(771.09)	0.00
	EMPLOYER:				119.27	27.89	146.49	0.00	0.00	0.00	551.10	0.00
ATHECHA	ATHEY, CHARLOTTE											
	GROSS:	1,279.87	0.00	0.00	1,279.87	1,279.87	0.00	1,279.87	1,279.87	1,279.87		
1,279.87	EMPLOYEE:	(19.65)	0.00	0.00	(79.35)	(18.56)	0.00				0.00	0.00
	EMPLOYER:				79.35	18.56	0.00	0.00	0.00	0.00	0.00	0.00
BRANLOR	BRANDT, LORELEI											
	GROSS:	1,854.96	1,854.96	0.00	1,854.96	1,854.96	0.00	2,181.52	2,181.52	2,181.52		
2,181.52	EMPLOYEE:	(127.16)	(143.73)	0.00	(115.01)	(26.90)	0.00				(326.56)	0.00
	EMPLOYER:				115.01	26.90	0.00	0.00	0.00	0.00	475.00	0.00
BURDKAI	BURDORF, KAITLYN											
	GROSS:	3,275.08	0.00	0.00	3,275.08	3,275.08	3,514.00	3,514.00	3,514.00	3,303.16		
3,514.00	EMPLOYEE:	(346.39)	0.00	0.00	(203.05)	(47.49)	(210.84)				(47.43)	0.00
	EMPLOYER:				203.05	47.49	210.84	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE											
	GROSS:	163.00	0.00	0.00	163.00	163.00	0.00	163.00	163.00	163.00		
163.00	EMPLOYEE:	0.00	0.00	0.00	(10.11)	(2.36)	0.00				0.00	0.00
	EMPLOYER:				10.11	2.36	0.00	0.00	0.00	0.00	0.00	0.00
CHRZSAR	CHRZANOWSKI, SARAH											
	GROSS:	1,821.21	0.00	0.00	1,821.21	1,821.21	1,994.67	1,994.67	1,994.67	1,874.99		
1,994.67	EMPLOYEE:	0.00	0.00	0.00	(112.92)	(26.41)	(119.68)				(85.97)	0.00
	EMPLOYER:				112.92	26.41	119.68	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											
	GROSS:	1,976.76	0.00	0.00	1,976.76	1,976.76	2,198.46	2,198.46	2,198.46	2,066.55		
2,198.46	EMPLOYEE:	(176.59)	0.00	0.00	(122.56)	(28.66)	(131.91)				(107.84)	0.00
	EMPLOYER:				122.56	28.66	131.91	0.00	0.00	0.00	1.10	0.00
COOPNIC	COOPER, NICHOLE M											
	GROSS:	3,235.86	0.00	0.00	3,235.86	3,235.86	3,590.25	3,590.25	3,590.25	3,374.83		
3,590.25	EMPLOYEE:	(181.05)	0.00	0.00	(200.62)	(46.92)	(215.42)				(221.82)	0.00
	EMPLOYER:				200.62	46.92	215.42	0.00	0.00	0.00	1.10	0.00
CROCHOL	CROCKER, HOLLAND											
	GROSS:	3,111.09	0.00	0.00	3,111.09	3,111.09	3,309.67	3,309.67	3,309.67	3,111.09		
3,309.67	EMPLOYEE:	(226.71)	0.00	0.00	(192.89)	(45.11)	(198.58)				0.00	0.00
	EMPLOYER:				192.89	45.11	198.58	0.00	0.00	0.00	0.00	0.00
CRONJEN	CRONEN, JENNIFER											
	GROSS:	3,007.54	3,007.54	0.00	3,007.54	3,007.54	3,615.17	3,615.17	3,615.17	3,398.26		
3,615.17	EMPLOYEE:	(196.66)	(105.40)	0.00	(186.47)	(43.61)	(216.91)				(568.18)	0.00
	EMPLOYER:				186.47	43.61	216.91	0.00	0.00	0.00	1.10	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
FOLKCHR	FOLK, CHRISTOPHER J											
												4,371.35
	GROSS:	5,659.59	0.00	0.00	5,984.59	5,984.59	6,583.33	6,258.33	6,258.33	5,863.33		
6,583.33	EMPLOYEE:	(514.90)	0.00	0.00	(371.04)	(86.78)	(645.00)				(594.26)	0.00
	EMPLOYER:				371.04	86.78	845.00	0.00	0.00	0.00	4.95	0.00
FREVSAR	FREVERT, SARAH											
												2,522.06
	GROSS:	3,069.73	3,069.73	0.00	3,069.73	3,069.73	3,513.83	3,513.83	3,513.83	3,303.00		
3,513.83	EMPLOYEE:	(204.12)	(108.72)	0.00	(190.32)	(44.51)	(210.83)				(233.27)	0.00
	EMPLOYER:				190.32	44.51	210.83	0.00	0.00	0.00	1.10	0.00
HALVKAR	HALVORSON, KAREN											
												2,239.09
	GROSS:	2,791.30	0.00	0.00	2,791.30	2,791.30	3,054.72	3,054.72	3,054.72	2,871.44		
3,054.72	EMPLOYEE:	(313.33)	0.00	0.00	(173.06)	(40.47)	(183.28)				(105.49)	0.00
	EMPLOYER:				173.06	40.47	183.28	0.00	0.00	0.00	1.10	0.00
HANSREN	HANSON, RENAE											
												2,541.69
	GROSS:	3,179.44	3,179.44	0.00	3,179.44	3,179.44	3,650.00	3,650.00	3,650.00	3,431.00		
3,650.00	EMPLOYEE:	(234.91)	(159.61)	0.00	(197.13)	(46.10)	(219.00)				(251.56)	0.00
	EMPLOYER:				197.13	46.10	219.00	0.00	0.00	0.00	551.10	0.00
HENNSTA	HENNING, STACY											
												2,008.84
	GROSS:	2,424.67	0.00	0.00	2,424.67	2,424.67	2,710.43	2,710.43	2,710.43	2,547.80		
2,710.43	EMPLOYEE:	(230.34)	0.00	0.00	(150.33)	(35.16)	(162.63)				(123.13)	0.00
	EMPLOYER:				150.33	35.16	162.63	0.00	0.00	0.00	1.10	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
HUBEJAN	HUBER, JANELLE											
												4,145.73
	GROSS:	5,036.34	0.00	0.00	5,036.34	5,036.34	5,576.53	5,583.33	5,583.33	5,248.74		
5,583.33	EMPLOYEE:	(505.33)	0.00	0.00	(312.25)	(73.03)	(334.59)				(212.40)	0.00
	EMPLOYER:				312.25	73.03	334.59	0.00	0.00	0.00	1.10	0.00
JACODOR	JACOBSON, DORLA K											
												2,776.30
	GROSS:	3,349.16	3,349.16	0.00	3,586.66	3,586.66	4,180.08	3,950.97	4,188.47	3,700.17		
4,188.47	EMPLOYEE:	(194.65)	(103.83)	0.00	(222.37)	(52.01)	(250.80)				(588.51)	0.00
	EMPLOYER:				222.37	52.01	250.80	0.00	0.00	0.00	555.60	0.00
KASTKAR	KASTRUP, KARLA											
												23.41
	GROSS:	25.35	0.00	0.00	25.35	25.35	4,388.67	4,388.67	4,388.67	4,125.35		
4,388.67	EMPLOYEE:	0.00	0.00	0.00	(1.57)	(0.37)	(4,363.32)				0.00	0.00
	EMPLOYER:				1.57	0.37	263.32	0.00	0.00	0.00	1.10	0.00
LESTANN	LESTER, ANNE M											
												164.91
	GROSS:	178.57	0.00	0.00	178.57	178.57	0.00	178.57	178.57	178.57		
178.57	EMPLOYEE:	0.00	0.00	0.00	(11.07)	(2.59)	0.00				0.00	0.00
	EMPLOYER:				11.07	2.59	0.00	0.00	0.00	0.00	0.00	0.00
LESTDAN	LESTER, DAN											
												1,976.55
	GROSS:	2,398.62	0.00	0.00	2,398.62	2,398.62	2,916.40	2,916.40	2,916.40	2,741.42		
2,916.40	EMPLOYEE:	(184.21)	0.00	0.00	(148.71)	(34.78)	(174.98)				(397.17)	0.00
	EMPLOYER:				148.71	34.78	174.98	0.00	0.00	0.00	551.10	0.00
LEWAMOR	LEWANDOWSKI, MORGAN											
												1,641.58
	GROSS:	1,862.37	0.00	0.00	1,862.37	1,862.37	1,981.25	1,981.25	1,981.25	1,862.37		
1,981.25	EMPLOYEE:	(78.32)	0.00	0.00	(115.47)	(27.00)	(118.88)				0.00	0.00
	EMPLOYER:				115.47	27.00	118.88	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>
MUENKIM	MUENCHOW, KIMBERLY											
												386.73
	GROSS:	551.51	551.51	0.00	551.51	551.51	789.66	789.66	789.66	742.28		
789.66	EMPLOYEE:	(100.00)	(11.67)	0.00	(34.19)	(6.00)	(47.38)				(201.69)	0.00
	EMPLOYER:				34.19	8.00	47.38	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												2,048.42
	GROSS:	2,690.68	2,690.68	0.00	2,690.68	2,690.68	3,180.00	3,180.00	3,180.00	2,989.20		
3,180.00	EMPLOYEE:	(276.26)	(126.37)	0.00	(166.82)	(39.01)	(190.80)				(332.32)	0.00
	EMPLOYER:				166.82	39.01	190.80	0.00	0.00	0.00	551.10	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,956.09
	GROSS:	3,735.96	0.00	0.00	3,735.96	3,735.96	4,015.36	4,015.36	4,015.36	3,774.44		
4,015.36	EMPLOYEE:	(484.07)	0.00	0.00	(231.63)	(54.17)	(240.92)				(48.48)	0.00
	EMPLOYER:				231.63	54.17	240.92	0.00	0.00	0.00	0.81	0.00
OSTLLYN	OSTLUND, LYNDA											
												2,304.12
	GROSS:	2,707.28	2,707.28	0.00	2,707.28	2,707.28	2,880.09	2,880.09	2,880.09	2,707.28		
2,880.09	EMPLOYEE:	(126.56)	(69.49)	0.00	(167.85)	(39.26)	(172.81)				0.00	0.00
	EMPLOYER:				167.85	39.26	172.81	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												2,124.31
	GROSS:	2,546.07	2,546.07	0.00	2,546.07	2,546.07	4,055.50	4,055.50	4,055.50	3,812.17		
4,055.50	EMPLOYEE:	(146.27)	(80.71)	0.00	(157.86)	(36.92)	(243.33)				(1,266.10)	0.00
	EMPLOYER:				157.86	36.92	243.33	0.00	0.00	0.00	551.10	0.00
SCHMLEO	SCHMIEG, LEON											
												1,330.11
	GROSS:	1,602.72	0.00	0.00	1,602.72	1,602.72	0.00	1,602.72	1,602.72	1,602.72		
1,602.72	EMPLOYEE:	(150.00)	0.00	0.00	(99.37)	(23.24)	0.00				0.00	0.00
	EMPLOYER:				99.37	23.24	0.00	0.00	0.00	0.00	0.00	0.00
THYNTAR	THYNE, TARAH											
												1,901.46
	GROSS:	2,184.00	0.00	0.00	2,184.00	2,184.00	0.00	2,184.00	2,184.00	2,184.00		
2,184.00	EMPLOYEE:	(115.46)	0.00	0.00	(135.41)	(31.67)	0.00				0.00	0.00
	EMPLOYER:				135.41	31.67	0.00	0.00	0.00	0.00	0.00	0.00
TIPPAMB	TIPPIE, AMBER											
												1,777.26
	GROSS:	2,215.47	2,215.47	0.00	2,215.47	2,215.47	2,551.50	2,551.50	2,551.50	2,398.41		
2,551.50	EMPLOYEE:	(105.71)	(163.02)	0.00	(137.36)	(32.12)	(153.09)				(182.94)	0.00
	EMPLOYER:				137.36	32.12	153.09	0.00	0.00	0.00	1.10	0.00
TRAURUT	TRAUTNER, RUTH											
												2,593.58
	GROSS:	3,147.52	0.00	0.00	3,147.52	3,147.52	3,449.62	3,449.62	3,449.62	3,242.64		
3,449.62	EMPLOYEE:	(274.08)	0.00	0.00	(195.15)	(45.64)	(206.98)				(134.19)	0.00
	EMPLOYER:				195.15	45.64	206.98	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
VOLKJOA	VOLKENANT, JOANN											
												106.20
	GROSS:	115.00	0.00	0.00	115.00	115.00	0.00	115.00	115.00	115.00		
115.00	EMPLOYEE:	0.00	0.00	0.00	(7.13)	(1.67)	0.00				0.00	0.00
	EMPLOYER:				7.13	1.67	0.00	0.00	0.00	0.00	0.00	0.00
WALSHROB	WALSH, ROBERT											
												3,195.26
	GROSS:	3,586.77	0.00	0.00	3,586.77	3,586.77	4,083.33	4,083.33	4,083.33	3,838.33		
4,083.33	EMPLOYEE:	(117.12)	0.00	0.00	(222.38)	(52.01)	(245.00)				(251.56)	0.00
	EMPLOYER:				222.38	52.01	245.00	0.00	0.00	0.00	550.00	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>
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
WOLLASH	WOLLSCHLAGER, ASHLEY											
												2,159.72
	GROSS:	2,505.42	0.00	0.00	2,505.42	2,505.42	2,665.34	2,665.34	2,665.34	2,505.42		
2,665.34	EMPLOYEE:	(154.03)	0.00	0.00	(155.34)	(36.33)	(159.92)				0.00	0.00
	EMPLOYER:				155.34	36.33	159.92	0.00	0.00	0.00	1.10	0.00
<b>Subtotal:</b>				<b>Female: 33</b>		<b>Male: 5</b>		<b>Total: 38</b>		<b>Net:</b>		<b>67,669.46</b>
	GROSS:	82,348.14	26,671.21	0.00	82,910.64	82,910.64	90,563.69	97,967.06	98,204.56	92,533.24		
98,529.56	EMPLOYEE:	(6,010.11)	(1,097.26)	0.00	(5,140.47)	(1,202.22)	(9,783.82)				(7,626.22)	0.00
	EMPLOYER:				5,140.47	1,202.22	5,883.82	0.00	0.00	0.00	4,635.14	0.00



Annual; Processing Month 09/2022; 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>
<b>Fund: 00</b>	<b>GENERAL LONG-TERM LIABILITIES</b>			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	3,948.31	0.00	3,948.31
00 706	NET INVESTMENT IN CAPITAL ASSETS	(3,948.31)	0.00	(3,948.31)
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Annual; Processing Month 09/2022; 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>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH IN BANK	16,338.13	6,510.09	22,848.22
10 110	TAXES RECEIVABLE - CURRENT	267,426.06	(83,975.44)	183,450.62
10 112	TAXES RECEIVABLE - DELINQUENT	2,435.57	(82.35)	2,353.22
10 120	ACCOUNTS RECEIVABLE	55,581.00	(55,581.00)	0.00
10 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
10 180	INVESTMENTS	313,332.29	0.00	313,332.29
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	659,106.05	(133,128.70)	525,977.35
<b>Total Assets and Deferred Outflows of Resources:</b>		659,106.05	(133,128.70)	525,977.35
<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)
10 553	TAXES LEVIED FOR FUTURE PERIODS	325,287.77	(84,057.79)	241,229.98
	Current Liabilities Subtotal:	324,714.94	(84,057.79)	240,657.15
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	330,398.11	(49,070.91)	281,327.20
	Fund Balance Subtotal:	334,391.11	(49,070.91)	285,320.20
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		659,106.05	(133,128.70)	525,977.35

Annual; Processing Month 09/2022; 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>
<b>Fund: 11 IMPREST FUND - ADV PYMT ACCT</b>				
<u>Current Assets</u>				
11 101	CASH	1,694.74	1,097.78	2,792.52
	Current Assets Subtotal:	<u>1,694.74</u>	<u>1,097.78</u>	<u>2,792.52</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,694.74</u>	<u>1,097.78</u>	<u>2,792.52</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	1,694.74	1,097.78	2,792.52
	Fund Balance Subtotal:	<u>1,694.74</u>	<u>1,097.78</u>	<u>2,792.52</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,694.74</u>	<u>1,097.78</u>	<u>2,792.52</u>

Annual; Processing Month 09/2022; 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>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	77,762.85	8,938.48	86,701.33
21 110	TAXES RECEIVABLE - CURRENT	88,636.17	(14,698.74)	73,937.43
21 112	TAXES RECEIVABLE - DELINQUENT	688.24	(13.10)	675.14
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	49,802.07	(1,000.00)	48,802.07
	Current Assets Subtotal:	216,889.33	(6,773.36)	210,115.97
Total Assets and Deferred Outflows of Resources:		216,889.33	(6,773.36)	210,115.97
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	101,242.98	(14,711.84)	86,531.14
	Current Liabilities Subtotal:	101,242.98	(14,711.84)	86,531.14
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	115,646.35	7,938.48	123,584.83
	Fund Balance Subtotal:	115,646.35	7,938.48	123,584.83
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		216,889.33	(6,773.36)	210,115.97

Annual; Processing Month 09/2022; 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>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	143,807.06	(7,488.03)	136,319.03
22 110	TAXES RECEIVABLE - CURRENT	64,730.83	(8,983.88)	55,746.95
22 112	TAXES RECEIVABLE - DELINQUENT	737.66	(12.64)	725.02
	Current Assets Subtotal:	<u>209,275.55</u>	<u>(16,484.55)</u>	<u>192,791.00</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>209,275.55</u>	<u>(16,484.55)</u>	<u>192,791.00</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 553	TAXES LEVIED FOR FUTURE PERIODS	77,314.26	(8,996.52)	68,317.74
	Current Liabilities Subtotal:	<u>77,315.08</u>	<u>(8,996.52)</u>	<u>68,318.56</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	131,960.47	(7,488.03)	124,472.44
	Fund Balance Subtotal:	<u>131,960.47</u>	<u>(7,488.03)</u>	<u>124,472.44</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>209,275.55</u>	<u>(16,484.55)</u>	<u>192,791.00</u>

Annual; Processing Month 09/2022; 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>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH IN BANK	3,115.41	(1.88)	3,113.53
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,236.64	0.00	1,236.64
51 171	INVENTORY-STORES PURCH FOR RES	1,996.72	0.00	1,996.72
51 172	INVENTORY OF DONATED FOOD	6,465.15	0.00	6,465.15
	Current Assets Subtotal:	<u>12,813.92</u>	<u>(1.88)</u>	<u>12,812.04</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	88,950.61	0.00	88,950.61
51 208	ACCUM DEPRECIATION-LOCAL	(67,023.23)	0.00	(67,023.23)
	Long-term Assets Subtotal:	<u>21,927.38</u>	<u>0.00</u>	<u>21,927.38</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	84.61	0.00	84.61
	Other Assets Subtotal:	<u>84.61</u>	<u>0.00</u>	<u>84.61</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	13,731.10	0.00	13,731.10
	Deferred Outflows of Resources Subtotal:	<u>13,731.10</u>	<u>0.00</u>	<u>13,731.10</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>48,557.01</u>	<u>(1.88)</u>	<u>48,555.13</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
51 475	UNEARNED REVENUE	10,159.11	0.00	10,159.11
	Current Liabilities Subtotal:	<u>10,159.14</u>	<u>0.00</u>	<u>10,159.14</u>
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	11,523.92	0.00	11,523.92
	Deferred Inflows of Resources Subtotal:	<u>11,523.92</u>	<u>0.00</u>	<u>11,523.92</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58

Annual; Processing Month 09/2022; 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>
51 708	UNDESIGNATED FUND BALANCE	18,708.37	(1.88)	18,706.49
	Fund Balance Subtotal:	<u>26,873.95</u>	<u>(1.88)</u>	<u>26,872.07</u>
	<span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span>	<u>48,557.01</u>	<u>(1.88)</u>	<u>48,555.13</u>

Annual; Processing Month 09/2022; 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>
<b>Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH IN BANK	166,873.33	(4,614.84)	162,258.49
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>166,873.33</u>	<u>(4,614.84)</u>	<u>162,258.49</u>
<u>Long-term Assets</u>				
53 202	BUILDINGS	119,665.78	0.00	119,665.78
53 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	292,052.00	0.00	292,052.00
53 208	ACCUM DEPRECIATION-LOCAL	(4,868.00)	0.00	(4,868.00)
	Long-term Assets Subtotal:	<u>406,849.78</u>	<u>0.00</u>	<u>406,849.78</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	272.82	0.00	272.82
	Other Assets Subtotal:	<u>272.82</u>	<u>0.00</u>	<u>272.82</u>
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	44,282.20	0.00	44,282.20
	Deferred Outflows of Resources Subtotal:	<u>44,282.20</u>	<u>0.00</u>	<u>44,282.20</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u><u>618,278.13</u></u>	<u><u>(4,614.84)</u></u>	<u><u>613,663.29</u></u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	49,802.07	(1,000.00)	48,802.07
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:	<u>49,808.14</u>	<u>(1,000.00)</u>	<u>48,808.14</u>
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	37,164.10	0.00	37,164.10
	Deferred Inflows of Resources Subtotal:	<u>37,164.10</u>	<u>0.00</u>	<u>37,164.10</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	531,305.89	(3,614.84)	527,691.05
	Fund Balance Subtotal:	<u>531,305.89</u>	<u>(3,614.84)</u>	<u>527,691.05</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u><u>618,278.13</u></u>	<u><u>(4,614.84)</u></u>	<u><u>613,663.29</u></u>



Annual; Processing Month 09/2022; 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	4,420.63	(64.06)	4,356.57
	Current Assets Subtotal:	<u>4,420.63</u>	<u>(64.06)</u>	<u>4,356.57</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>4,420.63</u>	<u>(64.06)</u>	<u>4,356.57</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	4,420.63	(64.06)	4,356.57
	Fund Balance Subtotal:	<u>4,420.63</u>	<u>(64.06)</u>	<u>4,356.57</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>4,420.63</u>	<u>(64.06)</u>	<u>4,356.57</u>

Annual; Processing Month 09/2022; 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>
<b>Fund: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	1,972.05	172.00	2,144.05
	Current Assets Subtotal:	<u>1,972.05</u>	<u>172.00</u>	<u>2,144.05</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,972.05</u>	<u>172.00</u>	<u>2,144.05</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,972.05	172.00	2,144.05
	Fund Balance Subtotal:	<u>1,972.05</u>	<u>172.00</u>	<u>2,144.05</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,972.05</u>	<u>172.00</u>	<u>2,144.05</u>

Annual; Processing Month 09/2022; 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>
<b>Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS</b>				
<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	176,842.30	0.00	176,842.30
90 204	EQUIPMENT - LOCAL	231,155.00	0.00	231,155.00
	Long-term Assets Subtotal:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	892,716.00	0.00	892,716.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	333,642.00	0.00	333,642.00
	Fund Balance Subtotal:	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,226,358.00</u>	<u>0.00</u>	<u>1,226,358.00</u>

Batch Description: SEPTEMBER 30 2022 CHECK RECONCILIATION Processing Month: 09/2022  
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	09/30/2022	415,892.54

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37372	AMBER OGREN	06/27/2022	128.14
37389	JANELLE HUBER	07/25/2022	20.00
37412	ORTONVILLE INDEPENDENT AND NORTHERN STAR	09/19/2022	49.50
37414	REALLY GREAT READING COMPANY LLC	09/19/2022	4,083.30
37419	MICHAEL V SPORS	09/19/2022	351.00
37420	TARAH THYNE	09/19/2022	20.00
	Total:		<u>4,651.94</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
415,892.54	(4,651.94)	411,240.60	411,240.60	0.00

Cleared Automatic Payment Total:	42,344.45
Cleared Checks Total:	54,686.91
Cleared Direct Deposit Total:	(100,774.58)
Cleared Void Total:	
Cleared Cash Receipt Total:	194,932.31
Cleared Manual Journal Entries Total:	(37.54)
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

9/30/2022

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 101	9/23/2022	MJ23-009		37.54	MEDICAID ADMIN FEE
10 2490 000 319	9/23/2022	MJ23-009	37.54		MEDICAID ADMIN FEE
11 101	9/30/2022	MJ23-010		950.00	ADV PYMT CKS
11 1190 000 479 011	9/30/2022	MJ23-010	950.00		ADV PYMT CKS
71 101	9/30/2022	MJ23-010		953.12	FLEX PAYMENT TXFR
71 1190 000 479 012	9/30/2022	MJ23-010	953.12		FLEX PAYMENT TXFR
10 553	9/23/2022	MJ23-011	83,689.01		GRANT COUNTY SEPT 2022 APPORTIONMENT
10 110	9/23/2022	MJ23-011		83,606.66	GRANT COUNTY SEPT 2022 APPORTIONMENT
10 112	9/23/2022	MJ23-011		82.35	GRANT COUNTY SEPT 2022 APPORTIONMENT
21 553	9/23/2022	MJ23-011	14,584.92		GRANT COUNTY SEPT 2022 APPORTIONMENT
21 110	9/23/2022	MJ23-011		14,571.82	GRANT COUNTY SEPT 2022 APPORTIONMENT
21 112	9/23/2022	MJ23-011		13.10	GRANT COUNTY SEPT 2022 APPORTIONMENT
22 553	9/23/2022	MJ23-011	8,919.12		GRANT COUNTY SEPT 2022 APPORTIONMENT
22 110	9/23/2022	MJ23-011		8,906.48	GRANT COUNTY SEPT 2022 APPORTIONMENT
22 112	9/23/2022	MJ23-011		12.64	GRANT COUNTY SEPT 2022 APPORTIONMENT
10 553	9/23/2022	MJ23-011	368.78		ROBERTS COUNTY SEPT 2022 APPORTIONMENT
10 110	9/23/2022	MJ23-011		368.78	ROBERTS COUNTY SEPT 2022 APPORTIONMENT
21 553	9/23/2022	MJ23-011	126.92		ROBERTS COUNTY SEPT 2022 APPORTIONMENT
21 110	9/23/2022	MJ23-011		126.92	ROBERTS COUNTY SEPT 2022 APPORTIONMENT
22 553	9/23/2022	MJ23-011	77.40		ROBERTS COUNTY SEPT 2022 APPORTIONMENT
22 110	9/23/2022	MJ23-011		77.40	ROBERTS COUNTY SEPT 2022 APPORTIONMENT
			109,706.81	109,706.81	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 September 19, 2022 @ 5:00 PM in the school board room/CEO office with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Amy Adelman, Teacher

Karla Kastrup, Teacher

Meeting called to order by school board president Hillary Henrich at 5:02 PM

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

The Pledge of Allegiance was recited.

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

School Board training commenced for an estimated 1.5 hours.

Community Input Session: the review of the Fall 2022 "Back to School Plan" per ARP (American Rescue Plan) requirements for DOE (Department of Education) GMS (Grant Management System). Motion by Christensen, seconded by Westermeyer, to approve the plan. 4 votes yes. Motion Carried. There were no changes made.

### Communication Items

- School Board Communication: Committees were reviewed for the 2023FY and discussion on the appointment of a board member to the ASBSD's Delegate Assembly.

Motion by Christensen, seconded by Westermeyer, to appoint Amy VanLith to the ASBSD's Delegate Assembly for the 2022-2023 school year. 4 votes yes. Motion Carried.

- Principal Report: Benchmark Testing Presentation
- Learning Center Director Report: quarterly reporting review
- 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.

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
August 1, 2022	BEGINNING BALANCE \$102,908.50	\$175,500.81	\$148,933.24	\$6,284.61	\$163,131.54
	TOTAL RECEIPTS \$19,929.39	\$380.69	\$232.74	\$3,645.60	\$29,729.69
	TOTAL DISBURSEMENTS (\$105,499.76)	(\$98,118.65)	(\$5,358.92)	(\$6,814.80)	(\$25,987.90)
August 31, 2022	ENDING BALANCE \$16,338.13	\$77,762.85	\$143,807.06	\$3,115.41	\$166,873.33

Certificate of Deposit – \$313,332.29

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$6,115.37

Student Council (Fund 72) – \$1,972.05

The following bills were approved:

**GENERAL FUND:** RISK PROGRAM ADMINISTRATORS,(CYBER SECURITY INSURANCE),5,832.97 ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),255.00 BMO MASTERCARD,(PCARD),8,263.85 BRANDT, LORELEI ,(REIMBURSEMENT),120.00 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),888.53 CITY OF BIG STONE CITY, (UTILITIES),1,057.52 CROCKER, HOLLAND ,(REIMBURSEMENT),20.00 DIVISION OF CRIMINAL INVESTIGATION,(BACKGROUND CHECKS),86.50 GRANT COUNTY REVIEW,(ADVERTISING),240.48 HANSON, RENAE ,(REIMBURSEMENT),20.00 HUBER, JANELLE ,(REIMBURSEMENT),78.38 JACOBSON, DORLA ,(REIMBURSEMENT),65.09 LEWANDOWSKI, MORGAN ,(REIMBURSEMENT),10.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),54.72 ORTONVILLE PLUMBING & HEATING,(MAINTENANCE & SUPPLIES),351.17 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA,(MEMBERSHIP & DUES),125.00 SHI INTERNATIONAL, (TECHNOLOGY LICENSES),975.62 SOFTWARE UNLIMITED INC,(ACCOUNTING SOFTWARE),3,800.00 SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION,(FEE),32.00 SPORS, MICHAEL V ,(BOILER WATER SOFTENER RENT),351.00 US FOODS,(FOOD PURCHASES),313.12

**CAPITAL OUTLAY FUND:** BMO MASTERCARD,(PCARD),494.10 M&E PLASTIC REPAIR,(PLAYGROUND REPAIR SERVICE),2,200.00 REALLY GREAT READING COMPANY LLC,(READING CURRICULUM),4,083.30

**SPECIAL EDUCATION FUND:** BIG STONE THERAPIES INC,(THERAPY),94.78 BMO MASTERCARD,(PCARD),483.94

**FOOD SERVICE FUND:** BMO MASTERCARD,(PCARD),322.60 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),988.78 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),96.60 GRANT COUNTY REVIEW,(ADVERTISING),56.00 ORTONVILLE INDEPENDENT AND NORTHERN STAR,(ADVERTISING),49.50 US FOODS,(FOOD PURCHASES),927.85

**PRESCHOOL/LEARNING CENTER/OST FUND:** ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),695.00 BMO MASTERCARD,(PCARD),1,853.35 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),460.77 CITY OF BIG STONE CITY, (UTILITIES),292.91 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),10.00 THYNE, TARA ,(REIMBURSEMENT),20.00

### **Action Items**

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

- Approval of minutes from previous school board meeting(s); August 15, 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 Ashley Wollschlager as Athletic Director for the 2022-2023 school year
- Approval of Charlotte Athey as Paraprofessional for the 2022-2023 school year
- Approval of the 2022-2023 Milbank School Tuition Agreement
- Approval of the Special Education Student Acknowledgement and Tuition Agreement from Ortonville School
- Approval of the South Dakota Open Enrollment Application for #080
- Approval of the 2022FY Supplemental Budget #2 ending June 30, 2022



Motion by Christensen, seconded by VanLith, to approve the 2022-2023 Proposed Budget and Means of Finance. 4 votes yes. Motion Carried.

Motion by VanLith, seconded by Christensen, to approve the 2022-2023 Levy Request. 4 votes yes. Motion Carried.

Motion by Westermeyer, seconded by VanLith, to approve the submission of the 2022FY Annual Financial Report pursuant to SDCL 13-8-47. 4 votes yes. Motion Carried.

**Discussion**

There were discussions on the following items:

- Looking forward – 2021-2022 state report card, school events that are scheduled for this year, and October 20, 2022 in-service day focused on school safety
- Next school board meeting(s): October 17, 2022 (regular meeting) at 6:00pm in the board room/CEO office.

Motion by VanLith, seconded by Westermeyer, to adjourn the meeting at 7:25 PM. 4 votes yes. Motion Carried.

/S/ \_\_\_\_\_  
President

/S/ \_\_\_\_\_  
Business Manager

\_\_\_\_\_  
Approximate Cost of Publication

### PROFESSIONAL STAFF HIRING

~~All professional staff members of the district will be employed by the Board upon the recommendation of the Superintendent/CEO.~~

All professional staff members of the district will be employed by the Board upon the recommendation of the Superintendent. Should a person recommended by the Superintendent be rejected by the Board, it will be the Superintendent's duty to make another recommendation.

~~The Superintendent/CEO will assure that all persons nominated for employment meet state certification requirements and the qualifications established for the particular position.~~

All persons recommended for employment must meet state certification requirements and the qualifications established for the particular position.

Interviewing and selection procedures will assure that the principal or other administrator to be directly responsible for the work of the staff member has an opportunity to aid in his selection; however, the final recommendation to the Board will be made by the Superintendent/CEO.

All candidates will be considered on the basis of their merits, qualifications, and the needs of the district. In each instance, the Superintendent/CEO and others playing a role in the selection will seek to hire the best-qualified person for the job.

Upon approval by the Board, a staff member teacher will receive a written contract or letter of assignment to be signed by the staff member teacher, Board president, principal and school district business manager.

The District may offer and, upon the signing of a contract by both parties, pay a signing bonus, moving expenses, or tuition reimbursement to a staff member employed in the District. The signing bonus, moving expenses, or tuition reimbursement may be paid either in one lump sum upon completion of the staff member's first year of employment in the District, or in installments over a period not to exceed three years from the date the staff member signed a contract of employment with the District, and upon the terms and conditions as may be mutually agreed upon by the School Board and the staff member. Any signing bonus, moving expenses, or tuition reimbursement authorized by the School Board is in addition to any amount payable under a negotiated contract. The School Board may negotiate any signing bonus, moving expenses, or tuition reimbursement payment with the staff member's designated collective bargaining representative.

#### **Legal References:**

ARSD 24:15	<u>Certification</u>
SDCL 13-10-2	<u>General power of school boards to employ personnel</u>
SDCL 13-13-17	<u>Employment of certified teachers required for funds</u>
SDCL 13-42	<u>Certification and evaluation of teachers, principals &amp; superintendents</u>
SDCL 13-43	<u>Employment of teachers</u>
SDCL 3-3-1	<u>Veterans preferred in public employment</u>
POLICY GBA	<u>Equal opportunity employment</u>
POLICY GCB	<u>Qualifications of teachers</u>
POLICY GCC	<u>Professional staff recruiting</u>

1<sup>st</sup> Reading-4/19/2016

2<sup>nd</sup> Reading-5/17/2016

Date Adopted-5/17/2016

Last Revised-

### **ADMINISTRATION OF MEDICAL CANNABIS TO QUALIFYING STUDENTS**

The School District restricts the administration of medical cannabis during school hours and at school-sponsored activities unless, in accordance with a practitioner's recommendation, administration of medical cannabis cannot reasonably be accomplished outside of school hours or school-sponsored activities.

The District permits students with a valid registry identification card for medical cannabis under South Dakota law to be administered medical cannabis on school property or at a school-sponsored activity by their parent/guardian or other registered designated caregiver in accordance with this policy and South Dakota law. In order for a parent/guardian or other designated caregiver to administer medical cannabis to a qualifying student, the District will require the following to be provided initially and thereafter at the beginning of each school year and at any time when the qualifying student's administration of medical cannabis changes:

- Presentation of the student's valid State of South Dakota Department of Health approved registry identification card or nonresident card with the State of South Dakota Department of Health's confirmation of registration (a copy of which will be kept by the school in the student's educational record);
- Presentation of the State of South Dakota Department of Health approved caregiver's card showing his/her status as the registered designated caregiver for the qualifying student (a copy of which will be kept by the school in the student's educational record); and
- A written dated and signed certification by the qualifying student's recommending practitioner that also includes the dosage, frequency or time of administration, and length of time between dosages.

The parent/guardian or other registered designated caregiver is the only person who may provide, administer, or assist the student with the consumption of medical cannabis. Schools will not store, and school personnel will not administer, medical cannabis.

Administration of medical cannabis to qualifying students shall be in accordance with this policy. Administration of all prescription and nonprescription medications to students shall be in accordance with applicable law and the District's policy concerning the administration of medications to students.

#### Definitions

The following definitions apply for purposes of this policy:

1. "Designated location" means a location identified in writing by the school district in its sole discretion and may include a location on the grounds of the school in which the student is enrolled, upon school property in South Dakota, as that term is defined herein, or at a school-sponsored activity in South Dakota.
2. "Permissible form of medical cannabis" means non-smokable products such as oils, tinctures, edible products or lotions that can be administered and fully ingested or absorbed in a short period of time. Patches and other forms of administration that continue to deliver medical cannabis to a qualified student while at school may be appropriate for students who receive ongoing adult assistance or on a case-by-case basis

as determined by the district when adequate protections against misuse may be made. Smoking or vaping medical cannabis is strictly prohibited and is not a permissible form of medical cannabis for students in a school setting under any circumstances.

3. "Designated caregiver" means the qualifying student's parent, guardian or other responsible adult over twenty-one years of age who is the qualifying student's registered designated caregiver and who has a caregiver's card approved by the South Dakota Department of Health. In no event shall another student be recognized as a designated caregiver. A designated caregiver is the only individual permitted to possess and administer to a qualifying student. Any designated caregiver seeking access to school property or school-sponsored activity for purposes of this policy must comply with the Board's policy and/or procedures concerning visitors to school and all other applicable policies.
4. "School property" means any school premises, vehicle, or building, or on or in any premises, vehicle, or building used or leased for the school district's functions.
5. "Qualifying student" means a student who possesses a valid registry identification card approved by the State of South Dakota Department of Health for the use of medical cannabis.
6. "Written certification" means the completed South Dakota Department of Health form dated and signed by a physician, physician assistant or advanced practice registered nurse, who is licensed with authority to prescribe drugs to humans, affirming that the document is made in the course of a bona fide practitioner-patient relationship and stating that in his/her professional opinion the patient is likely to receive a therapeutic or palliative benefit from the medical use of cannabis to treat or alleviate the patient's has a qualifying debilitating medical condition or symptom associated with the debilitating medical condition. The document must specify the patient's debilitating medical condition and the expiration date of the qualifying patient's written certification, which cannot exceed one year after the date of issue. ~~that it is made in the course of a bona fide practitioner-patient relationship.~~

### **Permissible administration of medical cannabis to a qualifying student**

A qualifying student's designated caregiver may administer a permissible form of medical cannabis to a qualifying student in a designated location if all of the following parameters are met:

1. The qualifying student's parent/guardian provides the following to the school before the administration of medical cannabis is allowed on school property or at a school-sponsored activity and thereafter at the beginning of each school year and at any time when the qualifying student's administration of medical cannabis changes:
  - a. The qualifying student's valid registry identification card from the State of South Dakota Department of Health or nonresident card with the State of South Dakota Department of Health's confirmation of registration authorizing the student to receive medical cannabis;
  - b. The completed and signed Form JHCDE-E(1)(Medical Cannabis Administration Plan);
  - c. The designated caregiver(s) card approved by the State of South Dakota Department of Health; and
  - d. Written certification dated and signed by the student's recommending practitioner that also includes the dosage, frequency or time of administration, and length of time between dosages.
2. The qualifying student's parent/guardian provides written notice to the school within ten (10) days of any of the following:
  - a. Change in a designated caregiver;
  - b. The student ceases to have a debilitating medical condition, as that term is defined in South Dakota law; or

- c. The registry identification card is void, expired or revoked.
3. In the event that a new registry identification card is issued, the qualifying student's parent/guardian provides the new card to the school district within ten (10) days of the issuance of the card;
4. The qualifying student's parent/guardian signs the written acknowledgement in Form JHCDE-E(1)(Medical Cannabis Administration Plan) assuming all responsibility for the provision, administration, maintenance, possession, storage and use of medical cannabis under state law, and releases the district from liability for any claim or injury that occurs pursuant to this policy;
5. The qualifying student's parent/guardian or designated caregiver shall be responsible for providing the permissible form of medical cannabis to be administered to the qualifying student, shall transport it in a container that meets the packaging and labeling requirements specified by the South Dakota Department of Health, and shall not at any given time possess on school property an amount of medical cannabis that exceeds the qualifying student's prescribed daily dosage;
6. The district will determine the location and the method of administration of a permissible form of medical cannabis so to not create risk of disruption to the educational environment or exposure to other students;
7. After administering the permissible form of medical cannabis to the qualifying student, the student's designated caregiver shall remove any remaining medical cannabis from the school property or school-sponsored activity;
8. The written dated and signed plan contained in Form JHCDE-E(1)(Medical Cannabis Administration Plan) is prepared that identifies the form, designated location(s), and any protocol regarding administration of a permissible form of medical cannabis to the qualifying student.

### **Additional parameters**

School personnel, in their role as employees of the school district, will not under any circumstances:

1. Assist a qualifying student or his/her designated caregiver in obtaining, administering, or using medical cannabis;
2. Store or hold medical cannabis in any form;
3. Ensure the qualifying student is properly using the medical cannabis as instructed by his/her recommending practitioner; or
4. Serve as the qualifying student's designated caregiver of medical cannabis.

This policy conveys no right to any student or to the student's parents/guardians or other designated caregiver to demand access to any general or particular location on school property or at a school-sponsored activity to administer medical cannabis.

When a school-sponsored activity occurs at another South Dakota public school, the location identified by that school will serve as the designated location for the designated caregiver's administration of medical cannabis.

This policy shall not apply to school property or school-sponsored activities located outside of the state of South Dakota, on federal property or any other location that prohibits cannabis on its property.

Permission to administer medical cannabis to a qualifying student may be limited or revoked if the qualifying student and/or the student's parent/guardian or other designated caregiver violates this policy or demonstrates an inability to responsibly follow this policy's parameters.

No student is permitted to possess or self-administer medical cannabis. Qualifying students with a valid registry identification card who possess or self-administer cannabis may be subject to discipline just as any other student without a valid registry identification card would be. Student possession, use, distribution, sale or being under the influence of cannabis inconsistent with this policy may be considered a violation of Board policy concerning drug and alcohol involvement by students or other Board policy and may subject the student to disciplinary consequences, including suspension and/or expulsion, in accordance with applicable Board policy.

If the federal government indicates that the District's federal funds will be lost or have been lost by this policy, the Board declares that this policy shall be suspended immediately and that the administration of any form of medical cannabis to qualifying students on school property or at a school-sponsored event shall not be permitted. The district shall post notice of such policy suspension and prohibition in a conspicuous place on its website.

**Legal References:**

ARSD 20:80	<u>Medical Cannabis and Schools</u>
ARSD 44:90	<u>Medical Cannabis</u>
SDCL 34-20G	<u>Medical Cannabis</u>

1<sup>st</sup> Reading-8/16/2021

2<sup>nd</sup> Reading-8/16/2021

Date Adopted-8/16/2021 emergency adoption

Last Revised-

### RELATIONS WITH POLITICAL ORGANIZATIONS (Public Funds)

The board believes in the importance of democracy and the rights of citizens to be involved in politics, but recognizes state and federal law that prohibits schools from seeking to influence elections.

School district funds, whether derived from local, state, or federal sources, will not be used for the purposes of influencing elections or ballot measures to be decided by the community or statewide voters.

The school will not accept any funds, grants, or gifts for election costs from any source other than the governing body of a political subdivision, the state, or the federal government, except for gifts of a nominal and intrinsic value as defined by the South Dakota State Board of Elections.

The school will, in keeping with state and federal law, offer factual information on ballot measures that have the potential to affect district operation, including, opt-out campaigns and bond campaigns, to the public for the purpose of educating voters.

School resources, including staff time, shall not be used for political purposes.

#### **Legal References:**

SDCL 12-1-11	Costs paid by county and restriction on acceptance of election costs
SDCL 12-18-3	Actions prohibited near polling place
SDCL 12-27-20	<u>Expenditure of public funds to influence election outcome prohibited</u>

1<sup>st</sup> Reading-6/21/2016  
2<sup>nd</sup> Reading-7/19/2016  
Date Adopted-7/19/2016  
Last Revised-