



BIG STONE CITY SCHOOL DISTRICT 25-1

“Educating all students for a lifetime of success!”

SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

October 19, 2020 at 6:00 PM

Location: School Gymnasium

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

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

Others in attendance (list): _____

1. Call to order in Board Room and Establish Quorum. Time: _____
2. Roll Call ____ Wiik ____ Westermeyer ____ VanLith ____ Henrich ____ Christensen
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: ____ MC: __ (____-____)
5. Community Input Session (5-minute maximum)
6. Communication Items
 - a. Board Communication
 1. Recap of the ASBSD new school board member professional development video.
 - b. Principal Report or discussion
 1. Overview of the past month of school
 - c. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions on the reports below.
 1. Revenue/Expenditure Summary Reports
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; some plumbing work done this past month, clean out sewer lines in elementary girls and boy’s cafeteria bathrooms by Sykora and Trapps. We also replaced the boy’s cafeteria bathroom urinals with auto flushers, \$1,819.27; quite a few fingerprinting fees and background checks down for the beginning of the year with our new staff hired.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 5. Check Reconciliation Report
 6. Manual Journal Entry Board Report
 7. Thank you to MinnWest Bank for their donation to our LionPack Program (backpack program)
 8. Other topics: Verification of Annual Financial Report ending June 30, 2020; DOE approval of the BSCS district accountability for teacher compensation for 2020FY; DOE approval of the BSCS district being in compliance with the allowable general fund cash balance percentage.
7. Discussion (Items listed below for discussion may be acted upon by the school board)
 - a. Learning Center Committee Update
 - i. Upcoming November 2, 2020 City Council Meeting – discussion on daycare and school
 - ii. CARES Act Funding from DSS, \$17,340 award amount

8. Consent Agenda Action Items

Motion: _____ **MC:** _____ (____-____)

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard.
 - 1. Approval and/or corrections of the minutes from previous meeting(s); September 21, 2020 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 Memorandum of Agreement for Student Teacher Accountability Reporting between South Dakota Department of Education and School District
 - a. SD-STARS is a program that our school uses in collaboration with the SD DOE and Infinite Campus. This agreement sets forth terms and conditions for the school district's use and access to the program. This looks to be a 5-year agreement. The agreement will be available at the school board meeting for viewing if applicable. The administration recommends approval as presented.
 - 6. Approval of the Letter of Assignment for Katie Schellberg as Learning Center Early Education Assistant
 - 7. Approval of the Letter of Assignment for Sarah Frevert as Learning Center Early Education Assistant.
 - a. The candidates above completed the application process and were chosen by the administration for their respective positions. The administration recommends approval as presented.
 - 8. Approval of the Special Education Student Acknowledgement
 - a. Like in previous, years, these forms are a requirement for MN special education students. These are our Big Stone City school district resident students who are on IEPs. These forms are acknowledging that our district is financially responsible for the special education costs associated with these students. The BSCS district monitors these students, along with Ortonville personnel. The administration recommends approval as presented.
 - 9. Approval of the following South Dakota Open Enrollment Applications, #070
 - a. Child from Milbank attending Big Stone City school. The administration recommends approval as presented.

9. Separate Action Items

- a. Approval of the proposal for CARES Act Supplemental Payment to Big Stone City School Employees
 - 1. See Big Stone City School CARES Act Supplement Payment Proposal Letter.
 - 2. **Motion:** _____ **MC:** _____ (____-____)

10. Separate Action Items

- a. Approval of the amendment to the current 2021FY school budget.
 - 1. This amendment was created to account for the new funding that was received by the school district due to CARES Act (COVID-19) dollars.
 - 2. **Motion:** _____ **MC:** _____ (____-____)

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

- b. Plan for next month items to review; Continuous School Improvement Plan and ASBSD policy alerts
- c. Next school board meeting: Based on reorg meeting, third Monday of the month: November 16, 2020 (regular meeting) at 6:00pm in the gymnasium due to COVID-19 social distancing procedures

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

| Revenue | | Monthly Activity | Balance @ EOM |
|---------|--|------------------|------------------|
| Fund 10 | GENERAL FUND | | |
| 1110 | AD VALOREM TAXES | 3,613.91 | 9,945.63 |
| 1120 | PRIOR YEARS' AD VALOREM TAXES | 79.02 | 1,050.66 |
| 1140 | UTILITY TAX | 0.00 | 16,717.31 |
| 1190 | PENALTIES AND INTEREST ON TAX | 6.58 | 226.99 |
| 1313 | TUITION OTHER LEAS OUT STATE | 0.00 | 0.00 |
| 1510 | INTEREST EARNED | 1,453.40 | 1,458.63 |
| 1791 | YEARBOOK SALES | 0.00 | 10.00 |
| 1910 | RENTALS | 0.00 | 0.00 |
| 1920 | CONTRIBUTIONS AND DONATIONS | 0.00 | 0.00 |
| 1973 | MEDICAID INDIRECT ADM SERVICES | 0.00 | 423.79 |
| 1990 | OTHER | 0.00 | 0.00 |
| 2110 | COUNTY APPORTIONMENT | 0.01 | 429.30 |
| 2200 | REVENUE IN LIEU OF TAXES | 0.00 | 0.00 |
| 3111 | STATE AID | 11,717.00 | 35,151.00 |
| 3112 | STATE APPORTIONMENT | 0.00 | 0.00 |
| 3114 | BANK FRANCHISE TAX | 0.00 | 0.00 |
| 3125 | MENTOR GRANT PROGRAM | 0.00 | 0.00 |
| 4129 | CORONAVIRUS RELIEF FUND (CRF) (#21.019) | 31,050.00 | 31,050.00 |
| 4151 | OTHER STATE REV. | 0.00 | 0.00 |
| 4153 | TITLE IV REAP FLEX | 0.00 | 0.00 |
| 4158 | TITLE I PART A (84.010) | 0.00 | 0.00 |
| 4159 | TITLE II PART A REAP (84.367A) | 0.00 | 0.00 |
| 5110 | OPERATING TRANSFERS IN | 0.00 | 0.00 |
| 10 | GENERAL FUND | <u>47,919.92</u> | <u>96,463.31</u> |
| Fund 21 | CAPITAL OUTLAY FUND | | |
| 1110 | AD VALOREM TAXES | 1,102.80 | 2,666.06 |
| 1120 | PRIOR YEARS' AD VALOREM TAXES | 25.88 | 308.99 |
| 1190 | PENALTIES AND INTEREST ON TAX | 2.15 | 53.43 |
| 21 | CAPITAL OUTLAY FUND | <u>1,130.83</u> | <u>3,028.48</u> |
| Fund 22 | SPECIAL EDUCATION FUND | | |
| 1110 | AD VALOREM TAXES | 1,093.89 | 2,644.46 |
| 1120 | PRIOR YEARS' AD VALOREM TAXES | 22.75 | 275.73 |
| 1190 | PENALTIES AND INTEREST ON TAX | 1.90 | 49.49 |
| 1313 | TUITION OTHER LEAS OUT STATE | 0.00 | 0.00 |
| 1973 | MEDICAID INDIRECT ADM SERVICES | 0.00 | 24.00 |
| 4175 | IDEA PART B 611 (CFDA 84.027) | 0.00 | 0.00 |
| 22 | SPECIAL EDUCATION FUND | <u>1,118.54</u> | <u>2,993.68</u> |
| Fund 51 | FOOD SERVICE FUND | | |
| 1610 | SALES TO PUPILS | 1,251.00 | 3,179.00 |
| 1620 | SALES TO ADULTS | 400.00 | 416.00 |
| 1990 | OTHER | 132.86 | 986.06 |
| 4151 | OTHER STATE REV. | 0.00 | 0.00 |
| 4810 | FEDERAL REIMBURSEMENT | 5,186.44 | 17,434.82 |
| 4820 | DONATED FOOD | 0.00 | 0.00 |
| 5110 | OPERATING TRANSFERS IN | 0.00 | 0.00 |
| 51 | FOOD SERVICE FUND | <u>6,970.30</u> | <u>22,015.88</u> |

| Revenue | | Monthly Activity | Balance @ EOM |
|--------------|--|------------------|------------------|
| Fund | 53 PRESCHOOL/OST/LITTLE LIONS FUND | | |
| 1340 | PRESCHOOL TUITION | 1,250.00 | 1,250.00 |
| 1981 | DAY CARE CENTER SERVICES | 14,866.42 | 35,204.20 |
| 1982 | OST - BEFORE AND AFTER SCHOOL PROGRAMS | 4,137.75 | 11,512.17 |
| 1990 | OTHER | 75.00 | 4,438.70 |
| 4810 | FEDERAL REIMBURSEMENT | 1,152.91 | 2,358.50 |
| 5110 | OPERATING TRANSFERS IN | 0.00 | 0.00 |
| 53 | PRESCHOOL/OST/LITTLE LIONS FUND | <u>21,482.08</u> | <u>54,763.57</u> |
| Grand Total: | | 78,621.67 | 179,264.92 |

BSCS Expenditure Summary

10/13/2020 10:40 AM

Regular; Processing Month 09/2020; Fund Number 10, 21, 22, 51, 53

| Fund Number | | Monthly Activity | Balance @ EOM |
|---------------------|---------------------------------|----------------------|----------------------|
| 10 | GENERAL FUND | \$ 106,195.18 | \$ 161,931.78 |
| 21 | CAPITAL OUTLAY FUND | \$ 9,523.21 | \$ 20,180.14 |
| 22 | SPECIAL EDUCATION FUND | \$ 11,398.31 | \$ 11,398.69 |
| 51 | FOOD SERVICE FUND | \$ 8,569.90 | \$ 21,850.49 |
| 53 | PRESCHOOL/OST/LITTLE LIONS FUND | \$ 23,488.98 | \$ 70,185.85 |
| Grand Total: | | \$ 159,175.58 | \$ 285,546.95 |

| Per Bank Statement | | Ending- September 30, 2020 | |
|---|--|----------------------------|------------|
| MAIN Account | | \$ | 206,004.58 |
| CD First State Bank; 1.9%; Maturity 3/10/2022 | | \$ | 304,572.58 |
| (11) ADV PYMT & (71) FLEX Account | | \$ | 10,676.19 |
| (72) STUDENT COUNCIL Account | | \$ | 2,395.68 |

NOTE:

| Invoice Number | Vendor Name | Invoice Date |
|--|--|---|
| Description | | Amount Detail Description |
| Checking Account ID 1 | Fund Number 10 | GENERAL FUND |
| OCT 2020 | ADVANCE PAYMENT FUND | 10/08/2020 |
| (SCHOOL CHECKING FUND) | | 43.25 CK# 4555; BACKGROUND CHECK (A ANDERSON) |
| (SCHOOL CHECKING FUND) | | 3.75 SCHOOL POSTAGE |
| (SCHOOL CHECKING FUND) | | 80.00 CK# 4552; FRANK BOOTS LAWNCARE |
| (SCHOOL CHECKING FUND) | | 145.00 CK# 4554; SCHOOL POSTAGE PETTY CASH |
| Vendor Name ADVANCE PAYMENT FUND | | 272.00 |
| FINGERPRINT ANDERSON, ARLO | | 10/05/2020 |
| (SCHOOL HELP) | | 20.00 FINGERPRINT FEE |
| Vendor Name ANDERSON, ARLO | | 20.00 |
| ORD-05032- F3R4V2 | ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA | 10/05/2020 |
| (MEMBERSHIP DUES) | | 25.00 SCHOOL BOARD PD |
| (MEMBERSHIP DUES) | | 25.00 SCHOOL BOARD PD |
| Vendor Name ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA | | 50.00 |
| 20-Oct-0001 | BMO MASTERCARD | 10/19/2020 |
| (PCARD) | | 127.48 PCARDC Century Business LAMINATOR FILM |
| (PCARD) | | 96.00 PCARDC Tubbs Of Soft Water SOFTENER SALT |
| (PCARD) | | 25.66 PCARDC Teacherspayteachers TITLE SUPPLY |
| (PCARD) | | 171.03 PCARDC Centurylink TELEPHONE SERVICE |
| (PCARD) | | 48.00 PCARDH MACDADDYS FUEL BUS |
| (PCARD) | | 559.97 PCARDC Rural Solutions G5 TECH REAP FUND |
| (PCARD) | | 2,437.50 PCARDC Rural Solutions TECH SERVICES |
| (PCARD) | | 69.95 PCARDC Spellcity GR 5 REQ |
| (PCARD) | | 29.95 PCARDC Sarlettes Music MUSIC |
| (PCARD) | | 146.37 PCARDC Sp Face Shield PPE ESSER FUNDS |
| (PCARD) | | 615.54 PCARDC Waste Mgmt GARBAGE |
| (PCARD) | | 8.99 PCARDC Sarlettes Music MUSIC |
| (PCARD) | | 36.00 PCARDC Ortonville Indepen HIRE ADS |
| (PCARD) | | 65.12 PCARDC HARTMANS FFVP |
| (PCARD) | | 29.95 PCARDC Sarlettes Music MUSIC |
| (PCARD) | | 77.30 PCARDC Tristatewat WATER SERV |
| (PCARD) | | 607.11 PCARDC AMAZON TECH CASES - ESSER FUNDS |
| (PCARD) | | 650.53 PCARDC AMAZON TECH CASES - ESSER FUNDS |
| (PCARD) | | 50.00 PCARDC MACDADDYS FUEL FORD |
| (PCARD) | | 39.84 PCARDC AMAZON OFFICE COVID ESSER FUNDS |
| (PCARD) | | 33.97 PCARDC McLeods ELEM SUPPLIES |
| (PCARD) | | 109.36 PCARDC AMAZON COPY PAPER |

| Invoice Number | Vendor Name | Invoice Date |
|----------------|-------------|---|
| Description | | Amount Detail Description |
| (PCARD) | | 39.12 PCARDC AMAZON OFFICE |
| (PCARD) | | 859.96 PCARDC Ssi School Specialty 3 GR CABINET |
| (PCARD) | | 25.99 PCARDC AMAZON OFFICE |
| (PCARD) | | 20.98 PCARDC AMAZON ELEM PLAYGROUND |
| (PCARD) | | 1.94 PCARD6 Hy-Vee FFVP |
| (PCARD) | | 50.00 PCARD5 MACDADDYS FUEL BUS |
| (PCARD) | | 94.05 PCARD5 Teacherspayteachers MUSIC |
| (PCARD) | | 55.52 PCARD5 MACDADDYS FUEL BUS |
| (PCARD) | | 53.44 PCARD3 MACDADDYS FUEL BUS |
| (PCARD) | | 58.40 PCARD4 MACDADDYS FUEL BUS |
| (PCARD) | | 49.00 PCARD5 MACDADDYS FUEL BUS |
| (PCARD) | | 12.78 PCARD5 Teacherspayteachers GR 1 REQ |
| (PCARD) | | 3.20 PCARD3 Dollar General OFFICE |
| (PCARD) | | 6.18 PCARD3 Valley Office OFFICE |
| (PCARD) | | 44.65 PCARD1 RUNNINGS CUSTODIAL SUPPLIES |
| (PCARD) | | 28.49 PCARD2 Really Good Stuff ELEM GR K CURR |

Vendor Name BMO MASTERCARD

7,439.32

OCT 2020 PAY CASH-WA DISTRIBUTING
(FOOD/CUSTODIAL SUPPLIES)
(FOOD/CUSTODIAL SUPPLIES)

10/08/2020
88.80 CUSTODIAL SUPPLIES
207.54 FFVP

Vendor Name CASH-WA DISTRIBUTING

296.34

UTILITIES1-0118 CITY OF BIG STONE CITY
(UTILITIES - 1952 BUILDING)
(UTILITIES - 1952 BUILDING)

10/08/2020
189.53 ELECTRIC
62.22 WATER & SEWER CHARGES

UTILITIES2-0118 CITY OF BIG STONE CITY
(UTILITIES-1900)
(UTILITIES-1900)

10/08/2020
315.89 ELECTRIC
58.18 WATER & SEWER CHARGES

UTILITIES3-0118 CITY OF BIG STONE CITY
(UTILITIES - GYM)
(UTILITIES - GYM)

10/08/2020
293.44 ELECTRIC
38.79 WATER & SEWER CHARGES

Vendor Name CITY OF BIG STONE CITY

958.05

2021FY DUES ELABO
(MEMBERSHIP DUES)

10/05/2020
60.00 2021FY ELABO GROUP DUES

Vendor Name ELABO

60.00

OCT 2020 FOLK, CHRISTOPHER
(REIMBURSEMENT)

10/05/2020
49.95 SEPT 2020 ELABO MEETING MILEAGE

OCT 2020 2 FOLK, CHRISTOPHER

10/09/2020

| Invoice Number | Vendor Name | Invoice Date |
|--|-------------|--|
| Description (REIMBURSEMENT) | | Amount Detail Description |
| Vendor Name FOLK, CHRISTOPHER | | 50.04 OCT 7 2020 NE SUPT MEETING MILEAGE |
| | | <hr/> 99.99 |
| OCT 2020 FOOD SERVICE FUND (SCHOOL FOOD SERVICE FUND) | | 10/08/2020 |
| Vendor Name FOOD SERVICE FUND | | 224.77 SEPT 2020 OST SNACK |
| | | <hr/> 224.77 |
| 202001750 GRANT COUNTY REVIEW (ADVERTISING) | | 10/05/2020 |
| Vendor Name GRANT COUNTY REVIEW | | 80.44 SEPT 21 2020 SCHOOL BOARD PROCEEDINGS |
| | | <hr/> 80.44 |
| OCT 2020 JULIUS, ERIN (REIMBURSEMENT) | | 10/05/2020 |
| Vendor Name JULIUS, ERIN | | 107.00 SCREENCASTIFY FOR DISTANCE LEARNING |
| | | <hr/> 107.00 |
| OCT 2020-0001 NORTHWESTERN ENERGY (UTILITIES - NATGAS) | | 10/08/2020 |
| Vendor Name NORTHWESTERN ENERGY | | 46.22 HEAT - NAT GAS |
| | | <hr/> 46.22 |
| 9/11/2020 ORTONVILLE PUBLIC SCHOOLS BONANZA (TUITION, TRANSPORTATION, GENERAL) | | 10/05/2020 |
| Vendor Name ORTONVILLE PUBLIC SCHOOLS | | 216.12 BONANZA FIELD TRIP |
| | | <hr/> 216.12 |
| 2021FY SASD SDASBO (DUES) | | 10/09/2020 |
| Vendor Name SDASBO | | 50.00 2021FY SASD DUES |
| | | <hr/> 50.00 |
| OCT 2020 STOEL, ASHLEY (REIMBURSEMENT) | | 10/05/2020 |
| Vendor Name STOEL, ASHLEY | | 59.99 TESTING WEBSITE UPGRADE DISTANCE LEANERS |
| | | <hr/> 59.99 |
| 9/13/2020 SYKORA PLUMBING INC ROOT (BUILDING MAINTENANCE) | | 10/05/2020 |
| Vendor Name SYKORA PLUMBING INC | | 138.15 SMALL ROOTER CAF BATHROOMS |
| | | <hr/> 138.15 |

| Invoice Number | Vendor Name | Invoice Date |
|------------------------------------|--------------------------------------|---|
| 18944 | TRAPP PLUMBING COMPANY INC | 10/09/2020 |
| (PLUMBING SERVICE) | | 143.82 ELEM GIRLS BATHROOM SEWER MACHINE USE |
| Vendor Name | TRAPP PLUMBING COMPANY INC | <hr/> 143.82 |
| 9/30/2020 STMT US FOODS | | 10/08/2020 |
| (FOOD PURCHASES) | | 275.57 CUSTODIAL SUPPLIES |
| (FOOD PURCHASES) | | 547.97 FFVP |
| Vendor Name | US FOODS | <hr/> 823.54 |
| OCT 2020 | WORKERS COMP FUND | 10/05/2020 |
| (PROP/LIAB INS) | | 817.00 WORK COMP 2020FY NET ACTUAL PREMIUM |
| Vendor Name | WORKERS COMP FUND | <hr/> 817.00 |
| Fund Number | 10 | <hr/> 11,902.75 |
| Checking Account ID | 1 | Fund Number 21 CAPITAL OUTLAY FUND |
| 20-Oct-0001 | BMO MASTERCARD | 10/19/2020 |
| (PCARD) | | 300.00 PCARDC Rural Solutions SWITCH WORK CAP O |
| Vendor Name | BMO MASTERCARD | <hr/> 300.00 |
| 3600051758 | RC AREA SCHOOLS/WETERN DAK TECH INST | 10/12/2020 |
| (TECH EQUIP) | | 700.00 INTERNET SWITCHES |
| Vendor Name | RC AREA SCHOOLS/WETERN DAK TECH INST | <hr/> 700.00 |
| 9/13/2020 BOYS SYKORA PLUMBING INC | | 10/05/2020 |
| CAF | | 1,819.27 REPLACE BOYS URINAL W AUTO FLUSH |
| (BUILDING MAINTENANCE) | | |
| Vendor Name | SYKORA PLUMBING INC | <hr/> 1,819.27 |
| Fund Number | 21 | <hr/> 2,819.27 |
| Checking Account ID | 1 | Fund Number 22 SPECIAL EDUCATION FUND |
| OCT 5 2020 INV TRENHAILE, JAY | | 10/08/2020 |
| (PSYCHOLOGICAL SERVICES) | | 375.00 STUDENT EVAL |
| Vendor Name | TRENHAILE, JAY | <hr/> 375.00 |
| Fund Number | 22 | <hr/> 375.00 |
| Checking Account ID | 1 | Fund Number 51 FOOD SERVICE FUND |
| OCT 2020 | ADVANCE PAYMENT FUND | 10/08/2020 |

| Invoice Number | Vendor Name | Invoice Date |
|---------------------------|--------------------------------|--|
| (SCHOOL CHECKING FUND) | | 43.25 CK# 4556; BACKGROUND CHECK (CHRISTENSEN) |
| Vendor Name | ADVANCE PAYMENT FUND | <hr/> 43.25 |
| OCT 2020 | ANDERSON, SHELLY | 10/09/2020 |
| (REIMBURSEMENT) | | 21.28 FOOD PURCHASED |
| (REIMBURSEMENT) | | 4.08 KITCHEN SUPPLIES |
| Vendor Name | ANDERSON, SHELLY | <hr/> 25.36 |
| 20-Oct-0001 | BMO MASTERCARD | 10/19/2020 |
| (PCARD) | | 212.52 PCARDC HARTMANS UC-SSO FOOD |
| (PCARD) | | 9.57 PCARDC HARTMANS KITCHEN COVID SUPP |
| (PCARD) | | 91.82 PCARDC HARTMANS SCHOOL FOOD |
| (PCARD) | | 332.29 PCARDC HARTMANS UC-SSO FOOD |
| (PCARD) | | 2.00 PCARDC HARTMANS KITCHEN SUPP |
| (PCARD) | | 64.95 PCARD6 Wal-Mart SCHOOL FOOD |
| (PCARD) | | 56.45 PCARD6 Wyshbone Market SCHOOL FOOD |
| (PCARD) | | 40.94 PCARD6 Berens SCHOOL FOOD |
| (PCARD) | | 107.18 PCARD6 WALMART SCHOOL FOOD |
| (PCARD) | | 6.72 PCARD6 Wal-Mart KITCHEN SUPPLIES |
| (PCARD) | | 45.15 PCARD6 Berens SCHOOL FOOD |
| (PCARD) | | 73.45 PCARD6 Hy-Vee SCHOOL FOOD |
| Vendor Name | BMO MASTERCARD | <hr/> 1,043.04 |
| OCT 2020 PAY | CASH-WA DISTRIBUTING | 10/08/2020 |
| (FOOD/CUSTODIAL SUPPLIES) | | 1,568.34 SCHOOL FOOD |
| Vendor Name | CASH-WA DISTRIBUTING | <hr/> 1,568.34 |
| OCT 2020 | CHRISTENSEN, SUE | 10/08/2020 |
| (SUBSTITUTE) | | 20.00 FINGERPRINTING FEE |
| Vendor Name | CHRISTENSEN, SUE | <hr/> 20.00 |
| 21 009679 | SOUTH DAKOTA DEPT OF EDUCATION | 10/05/2020 |
| (COMMODITIES) | | 164.68 COMMODITIES |
| Vendor Name | SOUTH DAKOTA DEPT OF EDUCATION | <hr/> 164.68 |
| 9/30/2020 STMT | US FOODS | 10/08/2020 |
| (FOOD PURCHASES) | | 97.67 FOOD SERVICE SUPPLIES |
| (FOOD PURCHASES) | | 3,359.50 SCHOOL FOOD |
| (FOOD PURCHASES) | | 188.58 FS COVID SUPPLIES |

| Invoice Number | Vendor Name | Invoice Date |
|----------------|-------------|--------------|
| | US FOODS | |
| | | 3,645.75 |

| | | |
|------------------------|----------------------|---|
| Fund Number | 51 | 6,510.42 |
| Checking Account ID | 1 | Fund Number 53 |
| OCT 2020 | ADVANCE PAYMENT FUND | PRESCHOOL/OST/LITTLE LIONS FUND |
| (SCHOOL CHECKING FUND) | | 10/08/2020 |
| (SCHOOL CHECKING FUND) | | 25.00 CK# 4551; LLLC BABY BOUNCER |
| Vendor Name | ADVANCE PAYMENT FUND | 20.00 CK# 4557; CODY WIIK LLLC LAWNCARE |
| | | 45.00 |

| | | |
|-------------|----------------|--|
| 20-Oct-0001 | BMO MASTERCARD | 10/19/2020 |
| (PCARD) | | 32.15 PCARD5 Wal-Mart PREK SUPPLIES |
| (PCARD) | | 13.82 PCARD3 AMAZON LLLC |
| (PCARD) | | 21.26 PCARD3 AMAZON LLLC |
| (PCARD) | | 9.59 PCARD3 Dollar General LLLC |
| (PCARD) | | 47.55 PCARD3 Family Dollar CACFP LLLC |
| (PCARD) | | 22.59 PCARD4 AMAZON LLLC GARAGE SALE FUNDR |
| (PCARD) | | 19.59 PCARD4 AMAZON LLLC ART |
| (PCARD) | | 120.82 PCARD4 AMAZON LLLC GARAGE SALE FUNDR |
| (PCARD) | | 11.70 PCARD4 AMAZON LLLC |
| (PCARD) | | 35.67 PCARD4 Hy-Vee CACFP LLLC |
| (PCARD) | | 54.83 PCARD4 Wal-Mart PREK TREASURE BOX |
| (PCARD) | | 78.93 PCARD4 Target CACFP LLLC |
| (PCARD) | | 79.00 PCARD4 Target LLLC GARAGE SALE FUNDR |
| (PCARD) | | 21.82 PCARD3 AMAZON LLLC BEHAVE CHART |
| (PCARD) | | 11.70 PCARD3 AMAZON LLLC |
| (PCARD) | | 46.25 PCARD3 AMAZON LLLC ART |
| (PCARD) | | (15.43) PCARD3 AMAZON LLLC REFUND |
| (PCARD) | | 24.57 PCARD4 Dollar General CACFP LLLC |
| (PCARD) | | 20.00 PCARD4 Dollar General LLLC SUPPLIES |
| (PCARD) | | 12.41 PCARD4 Dollar General LLLC SUPPLIES |
| (PCARD) | | 57.85 PCARD4 Dollar General CACFP LLLC |
| (PCARD) | | 78.55 PCARD4 Wal-Mart LLLC TREASURE BOX GARAGE |
| (PCARD) | | 8.52 PCARD4 Dollar General LLLC SUPPLIES |
| (PCARD) | | 44.71 PCARDC HARTMANS OST |
| (PCARD) | | 416.37 PCARDC HARTMANS CACFP LLLC |
| (PCARD) | | 39.46 PCARDC Midco LLLC TELEPHONE |
| Vendor Name | BMO MASTERCARD | 1,314.28 |

| | | |
|---------------------------|----------------------|--------------|
| OCT 2020 PAY | CASH-WA DISTRIBUTING | 10/08/2020 |
| (FOOD/CUSTODIAL SUPPLIES) | | 300.83 CACFP |
| Vendor Name | CASH-WA DISTRIBUTING | 300.83 |

| Invoice Number | Vendor Name | Invoice Date | Amount | Detail Description |
|---|------------------------|--------------|------------------|----------------------------|
| UTILITIES -0015 (LLLC-UTILITIES) (LLLC-UTILITIES) | CITY OF BIG STONE CITY | 10/08/2020 | 238.22 | SEP 2020 ELECTRICAL |
| | | | 69.43 | SEP 2020 WATER SEWER |
| Vendor Name | CITY OF BIG STONE CITY | | <u>307.65</u> | |
| OCT 2020 (REIMBURSEMENT) | DiNATALE, CHRISTINA | 10/08/2020 | 20.00 | FINGERPRINTING FEE |
| Vendor Name | DiNATALE, CHRISTINA | | <u>20.00</u> | |
| OCT 2020 2 (SCHOOL FOOD SERVICE FUND) | FOOD SERVICE FUND | 10/08/2020 | 42.00 | OST SEPT 2020 MEALS |
| Vendor Name | FOOD SERVICE FUND | | <u>42.00</u> | |
| OCT 2020 (REIMBURSEMENT) | LESTER, ANNE | 10/09/2020 | 22.97 | INTERNET JET PACK |
| Vendor Name | LESTER, ANNE | | <u>22.97</u> | |
| OCT 2020 L- 0001 (UTILITIES - NATGAS) | NORTHWESTERN ENERGY | 10/08/2020 | 10.87 | LLLC HEAT - NAT GAS |
| Vendor Name | NORTHWESTERN ENERGY | | <u>10.87</u> | |
| OCT 2020 L- 0001 (RENT PAYMENT) | ST. CHARLES CHURCH | 10/08/2020 | 500.00 | OCT 2020 FOR NOV 2020 RENT |
| Vendor Name | ST. CHARLES CHURCH | | <u>500.00</u> | |
| 9/30/2020 STMT (FOOD PURCHASES) | US FOODS | 10/08/2020 | 807.95 | CACFP |
| Vendor Name | US FOODS | | <u>807.95</u> | |
| Fund Number | 53 | | <u>3,371.55</u> | |
| Checking Account ID | 1 | | <u>24,978.99</u> | |

| | <u>Gross</u> | <u>FIT</u> | <u>SIT</u> | <u>LIT</u> | <u>Soc Sec</u> | <u>Medicare</u> | <u>Ret</u> | <u>FUTA</u> | <u>SUTA</u> | <u>Work Comp</u> | <u>Ded</u> | <u>Add PIK</u> |
|-------------------------------|-------------------|------------|------------|------------|----------------|-----------------|------------|-------------|-------------|------------------|------------|----------------|
| Checking Account ID: 1 | | | | | | | | | | | | |
| ADELAMY | ADELMAN, AMY | | | | | | | | | | | 1,145.30 |
| | GROSS: | 1,289.72 | 1,289.72 | 0.00 | 1,289.72 | 1,289.72 | 1,972.11 | 1,972.11 | 1,972.11 | 1,853.78 | | |
| 1,972.11 | EMPLOYEE: | (29.81) | (15.95) | 0.00 | (79.96) | (18.70) | (118.33) | | | | (564.06) | 0.00 |
| | EMPLOYER: | | | | 79.96 | 18.70 | 118.33 | 0.00 | 0.00 | 0.00 | 238.70 | 0.00 |
| ANDEARL | ANDERSON, ARLO | | | | | | | | | | | 724.76 |
| | GROSS: | 784.80 | 0.00 | 0.00 | 784.80 | 784.80 | 875.00 | 875.00 | 875.00 | 822.50 | | |
| 875.00 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | (48.66) | (11.38) | (52.50) | | | | (37.70) | 0.00 |
| | EMPLOYER: | | | | 48.66 | 11.38 | 52.50 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |
| ANDEELL | ANDERSON, ELLY | | | | | | | | | | | 240.11 |
| | GROSS: | 260.00 | 260.00 | 0.00 | 260.00 | 260.00 | 0.00 | 260.00 | 260.00 | 260.00 | | |
| 260.00 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | (16.12) | (3.77) | 0.00 | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 16.12 | 3.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ANDESHE | ANDERSON, SHELLY | | | | | | | | | | | 1,090.11 |
| | GROSS: | 1,627.34 | 0.00 | 0.00 | 1,627.34 | 1,627.34 | 2,206.11 | 2,206.11 | 2,206.11 | 2,073.74 | | |
| 2,206.11 | EMPLOYEE: | (116.62) | 0.00 | 0.00 | (100.90) | (23.60) | (132.37) | | | | (742.51) | 0.00 |
| | EMPLOYER: | | | | 100.90 | 23.60 | 132.37 | 0.00 | 0.00 | 0.00 | 476.20 | 0.00 |
| BERDRAC | BERDAN, RACHEL | | | | | | | | | | | 2,311.79 |
| | GROSS: | 2,850.35 | 2,850.35 | 0.00 | 2,850.35 | 2,850.35 | 3,032.29 | 3,032.29 | 3,032.29 | 2,850.35 | | |
| 3,032.29 | EMPLOYEE: | (190.13) | (99.44) | 0.00 | (176.72) | (41.33) | (181.94) | | | | (30.94) | 0.00 |
| | EMPLOYER: | | | | 176.72 | 41.33 | 181.94 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |
| BOLSPAT | BOLSTA, PATRICIA | | | | | | | | | | | 110.82 |
| | GROSS: | 120.00 | 0.00 | 0.00 | 120.00 | 120.00 | 0.00 | 120.00 | 120.00 | 120.00 | | |
| 120.00 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | (7.44) | (1.74) | 0.00 | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 7.44 | 1.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BOOGCHE | BOOGAARD, CHERYL | | | | | | | | | | | 675.65 |
| | GROSS: | 731.62 | 731.62 | 0.00 | 731.62 | 731.62 | 778.32 | 778.32 | 778.32 | 731.62 | | |
| 778.32 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | (45.36) | (10.61) | (46.70) | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 45.36 | 10.61 | 46.70 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |
| BRANLOR | BRANDT, LORELEI | | | | | | | | | | | 0.00 |
| | GROSS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 0.00 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 475.00 | 0.00 |
| BURDKAI | BURDORF, KAITLYN | | | | | | | | | | | 1,458.71 |
| | GROSS: | 1,645.88 | 0.00 | 0.00 | 1,645.88 | 1,645.88 | 0.00 | 1,645.88 | 1,645.88 | 1,645.88 | | |
| 1,645.88 | EMPLOYEE: | (61.26) | 0.00 | 0.00 | (102.04) | (23.87) | 0.00 | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 102.04 | 23.87 | 0.00 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |
| CHRISUE | CHRISTENSEN, SUE | | | | | | | | | | | 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 |
| COOPKER | COOPER, KERSTIN | | | | | | | | | | | 888.11 |
| | GROSS: | 1,040.00 | 0.00 | 0.00 | 1,040.00 | 1,040.00 | 1,106.38 | 1,106.38 | 1,106.38 | 1,040.00 | | |
| 1,106.38 | EMPLOYEE: | (72.33) | 0.00 | 0.00 | (64.48) | (15.08) | (66.38) | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 64.48 | 15.08 | 66.38 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |
| COOPNIC | COOPER, NICHOLE M | | | | | | | | | | | 2,466.09 |
| | GROSS: | 2,913.10 | 0.00 | 0.00 | 2,913.10 | 2,913.10 | 3,285.19 | 3,285.19 | 3,285.19 | 3,088.08 | | |
| 3,285.19 | EMPLOYEE: | (156.31) | 0.00 | 0.00 | (180.61) | (42.24) | (197.11) | | | | (242.83) | 0.00 |
| | EMPLOYER: | | | | 180.61 | 42.24 | 197.11 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |

| <u>Gross</u> | <u>FIT</u> | <u>SIT</u> | <u>LIT</u> | <u>Soc Sec</u> | <u>Medicare</u> | <u>Ret</u> | <u>FUTA</u> | <u>SUTA</u> | <u>Work Comp</u> | <u>Ded</u> | <u>Add PIK</u> | |
|------------------|---------------------|------------|------------|-------------------|-----------------|------------------|-------------|------------------|------------------|------------|----------------|------|
| STOEASH | STOEL, ASHLEY | | | | | | | | | | | |
| | | | | | | | | | | | 2,854.69 | |
| | GROSS: | 3,550.49 | 3,550.49 | 0.00 | 3,550.49 | 3,550.49 | 3,796.62 | 3,796.62 | 3,796.62 | 3,568.82 | | |
| 3,796.62 | EMPLOYEE: | (285.60) | (138.59) | 0.00 | (220.13) | (51.48) | (227.80) | | | | (18.33) | 0.00 |
| | EMPLOYER: | | | | 220.13 | 51.48 | 227.80 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |
| SWEZBEC | SWEZEY, BECKY | | | | | | | | | | | |
| | | | | | | | | | | | 1,467.37 | |
| | GROSS: | 1,661.45 | 0.00 | 0.00 | 1,661.45 | 1,661.45 | 1,767.50 | 1,767.50 | 1,767.50 | 1,661.45 | | |
| 1,767.50 | EMPLOYEE: | (66.98) | 0.00 | 0.00 | (103.01) | (24.09) | (106.05) | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 103.01 | 24.09 | 106.05 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |
| TAYLELI | TAYLOR, ELIZABETH | | | | | | | | | | | |
| | | | | | | | | | | | 425.36 | |
| | GROSS: | 460.60 | 0.00 | 0.00 | 460.60 | 460.60 | 490.00 | 490.00 | 490.00 | 460.60 | | |
| 490.00 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | (28.56) | (6.68) | (29.40) | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 28.56 | 6.68 | 29.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAURUT | TRAUTNER, RUTH | | | | | | | | | | | |
| | | | | | | | | | | | 1,946.02 | |
| | GROSS: | 2,300.64 | 0.00 | 0.00 | 2,300.64 | 2,300.64 | 2,491.47 | 2,491.47 | 2,491.47 | 2,341.98 | | |
| 2,491.47 | EMPLOYEE: | (178.62) | 0.00 | 0.00 | (142.64) | (33.36) | (149.49) | | | | (41.34) | 0.00 |
| | EMPLOYER: | | | | 142.64 | 33.36 | 149.49 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |
| VANLAMY | VANLITH, AMY M | | | | | | | | | | | |
| | | | | | | | | | | | 36.94 | |
| | GROSS: | 40.00 | 0.00 | 0.00 | 40.00 | 40.00 | 0.00 | 40.00 | 40.00 | 40.00 | | |
| 40.00 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | (2.48) | (0.58) | 0.00 | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 2.48 | 0.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VOELHET | VOELTZ, HETHER | | | | | | | | | | | |
| | | | | | | | | | | | 2,468.10 | |
| | GROSS: | 2,680.83 | 0.00 | 0.00 | 2,780.83 | 2,780.83 | 2,958.33 | 2,858.33 | 2,858.33 | 2,680.83 | | |
| 2,958.33 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | (172.41) | (40.32) | (177.50) | | | | (100.00) | 0.00 |
| | EMPLOYER: | | | | 172.41 | 40.32 | 177.50 | 0.00 | 0.00 | 0.00 | 5.05 | 0.00 |
| WESTSUE | WESTERMEYER, SUE | | | | | | | | | | | |
| | | | | | | | | | | | 36.94 | |
| | GROSS: | 40.00 | 0.00 | 0.00 | 40.00 | 40.00 | 0.00 | 40.00 | 40.00 | 40.00 | | |
| 40.00 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | (2.48) | (0.58) | 0.00 | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 2.48 | 0.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WIIKJEN | WIIK, JENNIFER | | | | | | | | | | | |
| | | | | | | | | | | | 36.94 | |
| | GROSS: | 40.00 | 0.00 | 0.00 | 40.00 | 40.00 | 0.00 | 40.00 | 40.00 | 40.00 | | |
| 40.00 | EMPLOYEE: | 0.00 | 0.00 | 0.00 | (2.48) | (0.58) | 0.00 | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 2.48 | 0.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WOLLKEL | WOLLSCHLAGER, KELLY | | | | | | | | | | | |
| | | | | | | | | | | | 1,096.76 | |
| | GROSS: | 1,297.21 | 0.00 | 0.00 | 1,297.21 | 1,297.21 | 1,380.01 | 1,380.01 | 1,380.01 | 1,297.21 | | |
| 1,380.01 | EMPLOYEE: | (101.21) | 0.00 | 0.00 | (80.43) | (18.81) | (82.80) | | | | 0.00 | 0.00 |
| | EMPLOYER: | | | | 80.43 | 18.81 | 82.80 | 0.00 | 0.00 | 0.00 | 1.20 | 0.00 |
| Subtotal: | | | | Female: 41 | Male: 4 | Total: 45 | Net: | 64,220.70 | | | | |
| | GROSS: | 76,467.65 | 23,903.51 | 0.00 | 76,750.98 | 76,750.98 | 82,915.54 | 88,912.38 | 88,995.71 | 83,937.42 | | |
| 89,195.71 | EMPLOYEE: | (4,939.30) | (547.44) | 0.00 | (4,758.56) | (1,112.87) | (8,924.96) | | | | (4,591.88) | 0.00 |
| | EMPLOYER: | | | | 4,758.56 | 1,112.87 | 5,174.96 | 0.00 | 0.00 | 0.00 | 3,136.90 | 0.00 |

Annual; Processing Month 09/2020; 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 09/2020; 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 | 89,315.32 | (59,726.92) | 29,588.40 |
| 10 110 | TAXES RECEIVABLE - CURRENT | 153,552.39 | (2,532.60) | 151,019.79 |
| 10 112 | TAXES RECEIVABLE - DELINQUENT | 4,537.71 | 0.00 | 4,537.71 |
| 10 120 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 10 140 | DUE FROM _____ GOVERNMENT | 16,017.98 | 0.00 | 16,017.98 |
| 10 180 | INVESTMENTS | 303,120.92 | 1,451.66 | 304,572.58 |
| 10 191 | DEPOSITS - NPIP | 3,993.00 | 0.00 | 3,993.00 |
| | Current Assets Subtotal: | <u>570,537.32</u> | <u>(60,807.86)</u> | <u>509,729.46</u> |
| Total Assets and Deferred Outflows of Resources: | | <u>570,537.32</u> | <u>(60,807.86)</u> | <u>509,729.46</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 - SANFORD UNUM | 11.55 | 0.00 | 11.55 |
| 10 454 | PR DEDUCTION-RETIREMENT | 0.00 | 0.00 | 0.00 |
| 10 457 | BENEFITS PAYABLE | (1,080.76) | 0.00 | (1,080.76) |
| 10 551 | UNAVAILABLE REVENUE - PROPERTY TAXES | 0.00 | 0.00 | 0.00 |
| 10 553 | TAXES LEVIED FOR FUTURE PERIODS | 158,090.10 | (2,532.60) | 155,557.50 |
| | Current Liabilities Subtotal: | <u>157,517.27</u> | <u>(2,532.60)</u> | <u>154,984.67</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 | 409,027.05 | (58,275.26) | 350,751.79 |
| | Fund Balance Subtotal: | <u>413,020.05</u> | <u>(58,275.26)</u> | <u>354,744.79</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | | <u>570,537.32</u> | <u>(60,807.86)</u> | <u>509,729.46</u> |

Annual; Processing Month 09/2020; 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 | 2,279.20 | (62.65) | 2,216.55 |
| | Current Assets Subtotal: | <u>2,279.20</u> | <u>(62.65)</u> | <u>2,216.55</u> |
| | Total Assets and Deferred Outflows of Resources: | <u>2,279.20</u> | <u>(62.65)</u> | <u>2,216.55</u> |
| <u>Fund Balance</u> | | | | |
| 11 704 005 | FUND BALANCE - UNDESIGNATED | 2,279.20 | (62.65) | 2,216.55 |
| | Fund Balance Subtotal: | <u>2,279.20</u> | <u>(62.65)</u> | <u>2,216.55</u> |
| | Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | <u>2,279.20</u> | <u>(62.65)</u> | <u>2,216.55</u> |

Annual; Processing Month 09/2020; 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 | 134,662.44 | (8,392.38) | 126,270.06 |
| 21 110 | TAXES RECEIVABLE - CURRENT | 50,358.83 | (1,094.27) | 49,264.56 |
| 21 112 | TAXES RECEIVABLE - DELINQUENT | 1,431.12 | 0.00 | 1,431.12 |
| | Current Assets Subtotal: | <u>186,452.39</u> | <u>(9,486.65)</u> | <u>176,965.74</u> |
| Total Assets and Deferred Outflows of Resources: | | <u>186,452.39</u> | <u>(9,486.65)</u> | <u>176,965.74</u> |
| <u>Current Liabilities</u> | | | | |
| 21 402 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 21 553 | TAXES LEVIED FOR FUTURE PERIODS | 66,469.04 | (1,094.27) | 65,374.77 |
| | Current Liabilities Subtotal: | <u>66,469.04</u> | <u>(1,094.27)</u> | <u>65,374.77</u> |
| <u>Fund Balance</u> | | | | |
| 21 723 | RESTRICTED FUND BALANCE - CAPITAL OUTLAY | 119,983.35 | (8,392.38) | 111,590.97 |
| | Fund Balance Subtotal: | <u>119,983.35</u> | <u>(8,392.38)</u> | <u>111,590.97</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | | <u>186,452.39</u> | <u>(9,486.65)</u> | <u>176,965.74</u> |

Annual; Processing Month 09/2020; 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 | 81,592.90 | (10,279.77) | 71,313.13 |
| 22 110 | TAXES RECEIVABLE - CURRENT | 45,827.09 | (1,084.52) | 44,742.57 |
| 22 112 | TAXES RECEIVABLE - DELINQUENT | 1,694.47 | 0.00 | 1,694.47 |
| | Current Assets Subtotal: | <u>129,114.46</u> | <u>(11,364.29)</u> | <u>117,750.17</u> |
| Total Assets and Deferred Outflows of Resources: | | <u>129,114.46</u> | <u>(11,364.29)</u> | <u>117,750.17</u> |
| <u>Current Liabilities</u> | | | | |
| 22 402 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 22 404 | CONTRACTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 22 450 | PAYROLL DEDUCTION | 0.00 | 0.00 | 0.00 |
| 22 451 | PR DEDUCTION-FICA | 0.00 | 0.00 | 0.00 |
| 22 452 | PR DEDUCTION-FIT | 0.00 | 0.00 | 0.00 |
| 22 453 | PR DEDUCTION-INSURANCE | 0.00 | 0.00 | 0.00 |
| 22 453 007 | PR DEDUCTION-INSURANCE AFLAC | 0.00 | 0.00 | 0.00 |
| 22 453 015 | PR DEDUCTION-INSURANCE - SANFORD UNUM | 3.85 | 0.00 | 3.85 |
| 22 454 | PR DEDUCTION-RETIREMENT | 0.00 | 0.00 | 0.00 |
| 22 457 | BENEFITS PAYABLE | (3.03) | 0.00 | (3.03) |
| 22 553 | TAXES LEVIED FOR FUTURE PERIODS | 60,430.48 | (1,084.52) | 59,345.96 |
| | Current Liabilities Subtotal: | <u>60,431.30</u> | <u>(1,084.52)</u> | <u>59,346.78</u> |
| <u>Fund Balance</u> | | | | |
| 22 724 | RESTRICTED FUND BALANCE - SPECIAL ED | 68,683.16 | (10,279.77) | 58,403.39 |
| | Fund Balance Subtotal: | <u>68,683.16</u> | <u>(10,279.77)</u> | <u>58,403.39</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | | <u>129,114.46</u> | <u>(11,364.29)</u> | <u>117,750.17</u> |

Annual; Processing Month 09/2020; 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 | (3,921.84) | (1,599.60) | (5,521.44) |
| 51 120 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 51 170 | INVENTORY-SUPPLIES | 1,320.90 | 0.00 | 1,320.90 |
| 51 171 | INVENTORY-STORES PURCH FOR RES | 2,789.44 | 0.00 | 2,789.44 |
| 51 172 | INVENTORY OF DONATED FOOD | 8,206.56 | 0.00 | 8,206.56 |
| | Current Assets Subtotal: | <u>8,395.06</u> | <u>(1,599.60)</u> | <u>6,795.46</u> |
| <u>Long-term Assets</u> | | | | |
| 51 204 | MACHINERY & EQUIPMENT - LOCAL FUNDS | 84,277.61 | 0.00 | 84,277.61 |
| 51 208 | ACCUM DEPRECIATION-LOCAL | (55,069.23) | 0.00 | (55,069.23) |
| | Long-term Assets Subtotal: | <u>29,208.38</u> | <u>0.00</u> | <u>29,208.38</u> |
| <u>Other Assets</u> | | | | |
| 51 196 | NET PENSION ASSET | 47.10 | 0.00 | 47.10 |
| | Other Assets Subtotal: | <u>47.10</u> | <u>0.00</u> | <u>47.10</u> |
| <u>Deferred Outflows of Resources</u> | | | | |
| 51 252 | PENSION RELATED DEFERRED OUTFLOWS | 16,786.52 | 0.00 | 16,786.52 |
| | Deferred Outflows of Resources Subtotal: | <u>16,786.52</u> | <u>0.00</u> | <u>16,786.52</u> |
| Total Assets and Deferred Outflows of Resources: | | <u><u>54,437.06</u></u> | <u><u>(1,599.60)</u></u> | <u><u>52,837.46</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 |
| 51 451 | PR DEDUCTION-FICA | 0.00 | 0.00 | 0.00 |
| 51 452 | PAYROLL DED. - INC. TAX | 0.00 | 0.00 | 0.00 |
| 51 453 | PAYROLL DED. - INSURANCE | 0.00 | 0.00 | 0.00 |
| 51 453 007 | PR DEDUCTION-INSURANCE-AFLAC | 0.00 | 0.00 | 0.00 |
| 51 453 009 | PR DEDUCTION-INSURANCE-NPIP | 0.00 | 0.00 | 0.00 |
| 51 453 015 | PR DEDUCTION-INSURANCE - SANFORD UNUM | 0.00 | 0.00 | 0.00 |
| 51 454 | PR DEDUCTION-RETIREMENT | 0.00 | 0.00 | 0.00 |
| 51 456 | PR DEDUCTION | 0.00 | 0.00 | 0.00 |
| 51 457 | BENEFITS PAYABLE | 0.03 | 0.00 | 0.03 |
| | Current Liabilities Subtotal: | <u>0.03</u> | <u>0.00</u> | <u>0.03</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| 51 554 | PENSION RELATED DEFERRED INFLOWS | 4,547.87 | 0.00 | 4,547.87 |
| | Deferred Inflows of Resources Subtotal: | <u>4,547.87</u> | <u>0.00</u> | <u>4,547.87</u> |
| <u>Fund Balance</u> | | | | |
| 51 706 | NET INVESTMENT IN CAPITAL ASSETS | 8,165.58 | 0.00 | 8,165.58 |
| 51 708 | UNDESIGNATED FUND BALANCE | 41,723.58 | (1,599.60) | 40,123.98 |

Annual; Processing Month 09/2020; 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: | 49,889.16 | (1,599.60) | 48,289.56 |
| | Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | 54,437.06 | (1,599.60) | 52,837.46 |

Annual; Processing Month 09/2020; 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 | (18,084.65) | (2,006.90) | (20,091.55) |
| 53 120 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | Current Assets Subtotal: | <u>(18,084.65)</u> | <u>(2,006.90)</u> | <u>(20,091.55)</u> |
| <u>Other Assets</u> | | | | |
| 53 196 | NET PENSION ASSET | 156.41 | 0.00 | 156.41 |
| | Other Assets Subtotal: | <u>156.41</u> | <u>0.00</u> | <u>156.41</u> |
| <u>Deferred Outflows of Resources</u> | | | | |
| 53 252 | PENSION RELATED DEFERRED OUTFLOWS | 55,751.84 | 0.00 | 55,751.84 |
| | Deferred Outflows of Resources Subtotal: | <u>55,751.84</u> | <u>0.00</u> | <u>55,751.84</u> |
| Total Assets and Deferred Outflows of Resources: | | <u>37,823.60</u> | <u>(2,006.90)</u> | <u>35,816.70</u> |
| <u>Current Liabilities</u> | | | | |
| 53 402 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 53 404 | CONTRACTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 53 450 | PAYROLL DEDUCTION | 0.00 | 0.00 | 0.00 |
| 53 451 | PR DEDUCTION-FICA | 0.00 | 0.00 | 0.00 |
| 53 452 | PR DEDUCTION-FIT | 0.00 | 0.00 | 0.00 |
| 53 453 | PR DEDUCTION-INSURANCE | 0.00 | 0.00 | 0.00 |
| 53 453 007 | PR DEDUCTION-INSURANCE | 0.00 | 0.00 | 0.00 |
| 53 453 015 | PR DEDUCTION-INSURANCE - SANFORD UNUM | 0.00 | 0.00 | 0.00 |
| 53 454 | PR DEDUCTION-RETIREMENT | 0.00 | 0.00 | 0.00 |
| 53 457 | BENEFITS PAYABLE | 6.07 | 0.00 | 6.07 |
| | Current Liabilities Subtotal: | <u>6.07</u> | <u>0.00</u> | <u>6.07</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| 53 554 | PENSION RELATED DEFERRED INFLOWS | 15,104.50 | 0.00 | 15,104.50 |
| | Deferred Inflows of Resources Subtotal: | <u>15,104.50</u> | <u>0.00</u> | <u>15,104.50</u> |
| <u>Fund Balance</u> | | | | |
| 53 708 | UNRESTRICTED NET POSITION | 22,713.03 | (2,006.90) | 20,706.13 |
| | Fund Balance Subtotal: | <u>22,713.03</u> | <u>(2,006.90)</u> | <u>20,706.13</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | | <u>37,823.60</u> | <u>(2,006.90)</u> | <u>35,816.70</u> |

Annual; Processing Month 09/2020; 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 | 8,191.31 | 268.33 | 8,459.64 |
| | Current Assets Subtotal: | 8,191.31 | 268.33 | 8,459.64 |
| | Total Assets and Deferred Outflows of Resources: | 8,191.31 | 268.33 | 8,459.64 |
| <u>Fund Balance</u> | | | | |
| 71 704 005 | FUND BALANCE - UNDESIGNATED | 8,191.31 | 268.33 | 8,459.64 |
| | Fund Balance Subtotal: | 8,191.31 | 268.33 | 8,459.64 |
| | Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | 8,191.31 | 268.33 | 8,459.64 |

Annual; Processing Month 09/2020; 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 | 2,207.33 | 188.35 | 2,395.68 |
| | Current Assets Subtotal: | <u>2,207.33</u> | <u>188.35</u> | <u>2,395.68</u> |
| | Total Assets and Deferred Outflows of Resources: | <u>2,207.33</u> | <u>188.35</u> | <u>2,395.68</u> |
| <u>Fund Balance</u> | | | | |
| 72 704 005 | FUND BALANCE - UNDESIGNATED | 2,207.33 | 188.35 | 2,395.68 |
| | Fund Balance Subtotal: | <u>2,207.33</u> | <u>188.35</u> | <u>2,395.68</u> |
| | Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | <u>2,207.33</u> | <u>188.35</u> | <u>2,395.68</u> |

Annual; Processing Month 09/2020; Accounts to Include Accounts with Activity

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

Batch Description: **SEPTEMBER 30 2020 CHECK RECONCILIATION** Processing Month: **09/2020**
 Checking Account: **1** **BSCS MAIN CHECKING**

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------------|-------------------------|-----------------------------|
| | Statement Balance | 09/30/2020 | 206,004.58 |
| <u>Outstanding Checks</u> | | | |
| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
| 36684 | STACY HENNINGS | 08/17/2020 | 78.07 |
| 36696 | AFLAC | 09/01/2020 | 1,124.16 |
| 36700 | SANFORD HEALTH FLEX PLAN | 09/01/2020 | 11.55 |
| 36706 | SHELLY ANDERSON | 09/21/2020 | 56.44 |
| 36708 | BONANZA EDUCATION CENTER | 09/21/2020 | 630.00 |
| 36710 | CASH-WA DISTRIBUTING | 09/21/2020 | 514.61 |
| 36711 | CLOUD9WORLD | 09/21/2020 | 504.00 |
| 36716 | GRANT COUNTY REVIEW | 09/21/2020 | 196.78 |
| 36719 | ANNE LESTER | 09/21/2020 | 22.97 |
| 36720 | MILBANK SCHOOL DISTRICT | 09/21/2020 | 100.00 |
| 36723 | CHLOE RABE | 09/21/2020 | 200.00 |
| 36725 | RICHARDS CARPET CLEANING | 09/21/2020 | 862.40 |
| 36726 | LEON SCHMIEG | 09/21/2020 | 20.00 |
| 36731 | KRISTIN TOSTENSON | 09/21/2020 | 125.00 |
| | | Total: | <u>4,445.98</u> |
| <u>Statement Balance</u> | <u>Outstanding Total</u> | <u>Balance on Books</u> | <u>Cash Account Balance</u> |
| 206,004.58 | (4,445.98) | 201,558.60 | 201,558.60 |

Cleared Automatic Payment Total: 41,079.74
 Cleared Checks Total: 56,033.22
 Cleared Direct Deposit Total: (60,979.49)
 Cleared Void Total:
 Cleared Deposit Total: 77,170.01
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

MANUAL JOURNAL ENTRY BOARD REPORT

9/30/2020

| ACCT # | DATE | REFERENCE # | DEBIT | CREDIT | DESCRIPTION |
|---------------------|-----------|-------------|-----------|-----------|--|
| 10 1273 000 114 | 9/1/2020 | MJ21-010 | | 800.00 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1273 301 114 | 9/1/2020 | MJ21-010 | 800.00 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1273 000 210 | 9/1/2020 | MJ21-010 | | 57.52 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1273 301 210 | 9/1/2020 | MJ21-010 | 57.52 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1273 000 220 | 9/1/2020 | MJ21-010 | | 48.00 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1273 301 220 | 9/1/2020 | MJ21-010 | 48.00 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 036 114 | 9/1/2020 | MJ21-010 | | 1,305.00 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 036 210 | 9/1/2020 | MJ21-010 | | 92.66 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 036 220 | 9/1/2020 | MJ21-010 | | 78.29 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 036 230 | 9/1/2020 | MJ21-010 | | 14.92 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 036 411 | 9/1/2020 | MJ21-010 | | 1,643.75 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1121 036 411 | 9/1/2020 | MJ21-010 | | 122.15 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 2529 036 411 | 9/1/2020 | MJ21-010 | | 92.54 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 2549 036 411 | 9/1/2020 | MJ21-010 | | 600.80 | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 301 114 | 9/1/2020 | MJ21-010 | 1,305.00 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 301 210 | 9/1/2020 | MJ21-010 | 92.66 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 301 220 | 9/1/2020 | MJ21-010 | 78.29 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 301 230 | 9/1/2020 | MJ21-010 | 14.92 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1111 301 411 | 9/1/2020 | MJ21-010 | 1,643.75 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 1121 301 411 | 9/1/2020 | MJ21-010 | 122.15 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 2529 301 411 | 9/1/2020 | MJ21-010 | 92.54 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 10 2549 301 411 | 9/1/2020 | MJ21-010 | 600.80 | | MOVE COVID EXP TO NEW ESSER ACCTS |
| 11 101 | 9/30/2020 | MJ21-011 | | 336.50 | ADV PYMT CKS |
| 11 1190 000 479 011 | 9/30/2020 | MJ21-011 | 336.50 | | ADV PYMT CKS |
| 71 101 | 9/30/2020 | MJ21-011 | | 341.56 | FLEX PAYMENT TXFR AND RETIREE HEALTH CHECK |
| 71 1190 000 479 012 | 9/30/2020 | MJ21-011 | 341.56 | | FLEX PAYMENT TXFR AND RETIREE HEALTH CHECK |
| 72 101 | 9/30/2020 | MJ21-011 | | 67.70 | STUDENT COUNCIL PAYMENTS |
| 72 1190 000 479 013 | 9/30/2020 | MJ21-011 | 67.70 | | STUDENT COUNCIL PAYMENTS |
| 10 553 | 9/20/2020 | MJ21-012 | 535.80 | | GRANT COUNTY AUGUST 2020 APPORTIONMENT |
| 10 110 | 9/20/2020 | MJ21-012 | | 535.80 | GRANT COUNTY AUGUST 2020 APPORTIONMENT |
| 21 553 | 9/20/2020 | MJ21-012 | 180.13 | | GRANT COUNTY AUGUST 2020 APPORTIONMENT |
| 21 110 | 9/20/2020 | MJ21-012 | | 180.13 | GRANT COUNTY AUGUST 2020 APPORTIONMENT |
| 22 553 | 9/20/2020 | MJ21-012 | 178.70 | | GRANT COUNTY AUGUST 2020 APPORTIONMENT |
| 22 110 | 9/20/2020 | MJ21-012 | | 178.70 | GRANT COUNTY AUGUST 2020 APPORTIONMENT |
| 10 553 | 9/20/2020 | MJ21-012 | 1,996.80 | | ROBERTS COUNTY AUGUST 2020 APPORTIONMENT |
| 10 110 | 9/20/2020 | MJ21-012 | | 1,996.80 | ROBERTS COUNTY AUGUST 2020 APPORTIONMENT |
| 21 553 | 9/20/2020 | MJ21-012 | 914.14 | | ROBERTS COUNTY AUGUST 2020 APPORTIONMENT |
| 21 110 | 9/20/2020 | MJ21-012 | | 914.14 | ROBERTS COUNTY AUGUST 2020 APPORTIONMENT |
| 22 553 | 9/20/2020 | MJ21-012 | 905.82 | | ROBERTS COUNTY AUGUST 2020 APPORTIONMENT |
| 22 110 | 9/20/2020 | MJ21-012 | | 905.82 | ROBERTS COUNTY AUGUST 2020 APPORTIONMENT |
| | | | 10,312.78 | 10,312.78 | TOTAL DEBITS AND CREDITS |

BALANCE - MUST BE ZERO

Verification of Annual Financial Report
For Fiscal Year Ending June 30, 2020
School Year 2019-2020
Big Stone City 25-1

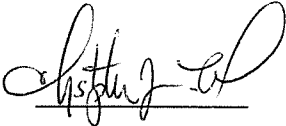
I certify that I have reviewed and approved the annual financial report. This data may be used by the South Dakota Department of Education for data analysis, data reporting and funding purposes.

School District Auditing Compliance:

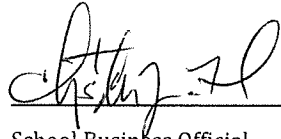
SDCL 4-11-7.1. School district audit by private auditing firm. A school district shall have financial and compliance audits performed at least every two years. The audits shall be performed in accordance with generally accepted government auditing standards. The audits may be done by the Department of Legislative Audit or by a private auditing firm authorized by law to audit the financial records of school districts.

My school district **IS** in compliance with all state and federal auditing requirements.

My school district **IS NOT** in compliance with all state and federal auditing requirements. Attached is a letter stating the reason for noncompliance and a plan to bring the district into compliance.



Superintendent



School Business Official

10-6-2020

Date

Folk, Christopher J

From: Folk, Christopher J
Sent: Friday, October 2, 2020 1:23 PM
To: Folk, Christopher J
Subject: FW: 2020 Teacher Compensation Accountability
Attachments: Teacher Compensation FY2020.pdf

Importance: High

From: Woodmansey, Susan [mailto:Susan.Woodmansey@state.sd.us]
Sent: Friday, October 2, 2020 1:21 PM
Cc: Stoeser, Cody <Cody.Stoeser@state.sd.us>; Leiferman, Bobbi <Bobbi.Leiferman@state.sd.us>
Subject: 2020 Teacher Compensation Accountability
Importance: High

October 2, 2020

This email serves as your official notification that your district has successfully met the FY2020 annual financial reporting requirements that included the reporting of the district's financial data, monthly cash balances and teacher compensation.

Based on this data submission it has been determined that your district **did meet** the accountability for teacher compensation for FY2020. The teacher compensation accountability for FY2020 required the district to meet or exceed the average teacher compensation accountability of FY2017. For your information I have attached a summary of the average FY2017 and FY2020 teacher compensation calculations.

Continue to be diligent in working to maintain the increases statewide in our teacher compensation. The requirement in FY2021 is to ensure that your average teacher compensation for FY2021 meets or exceeds the district's FY2017 average teacher compensation.

Start early to project your ending FY2021 Avg. Teacher Compensation and compare to FY2017

Cordially yours,

Cody Stoeser
Director of Finance and Management
South Dakota Department of Education

SDCL 13-13-73.6. Increases in teacher compensation. The Department of Education shall calculate the following for each school district:

(1) *The average teacher salary, based on data collected pursuant to §§ 13-8-47 and 13-3-51;*

(2) *The increase in local need pursuant to § 13-13-10.1, excluding any effect due to change in the school district's fall enrollment and less the amount of revenue generated in school fiscal year 2016 pursuant to § 13-10-6 as a percentage increase, from fiscal year 2016 to fiscal year 2017; and*

(3) *The increase in average teacher compensation as a percentage increase, as defined in § 13-8-47, from fiscal year 2016 to fiscal year 2017.*

For each school district, the district's increase in average teacher compensation from fiscal year 2016 to 2017 shall be equal to at least eighty-five percent of the district's increase in local need, as defined in subdivision (2), from fiscal year 2016 to fiscal year 2017 and, notwithstanding any negotiated agreement, at least eighty-five percent of the increase in state aid to general education funding the school district receives for fiscal year 2017 less the amount of revenue generated in fiscal year 2016 pursuant to § 13-10-6 shall be used to increase instructional salaries and benefits for certified instructional staff.

*If a district fails to comply with the requirements of this section, state aid to general education funding to the district in fiscal year 2018 shall be decreased by an amount equal to fifty percent of the amount calculated in subdivision (2). For fiscal years 2019, 2020, and **2021**, if a district's average teacher compensation is less than the district's average teacher compensation in fiscal year 2017, state aid to general education funding to the district in the following fiscal year shall be reduced by an amount equal to five hundred dollars for each teacher employed in the school district.*

A school district may request a waiver from any penalty imposed under this section from the School Finance Accountability Board.

Source: SL 2016, ch 83, § 27.

FY2020 Teacher Compensation Summary

as of 10/2/2020



SCHOOL YEAR 2019-2020

| Number | District Name | Total FTE | Total Salary | Total | | Average | | Avg 2017 | | Met | Comments |
|--------|------------------------|-----------|---------------|---------------------|--------------|----------------------|----------------------|----------------------|----------------|-----|----------|
| | | | | (Salary + Benefits) | Compensation | Teacher Compensation | Teacher Compensation | Teacher Compensation | Accountability | | |
| 6001 | Aberdeen 06-1 | 301.79 | \$ 15,090,255 | \$ 19,535,746 | \$ 64,733 | \$ 61,769 | Y | | | | |
| 58003 | Agar-Blunt-Onida 58-3 | 27.32 | \$ 1,240,803 | \$ 1,617,381 | \$ 59,201 | \$ 55,834 | Y | | | | |
| 61001 | Alcester-Hudson 61-1 | 29.00 | \$ 1,287,890 | \$ 1,590,448 | \$ 54,843 | \$ 50,930 | Y | | | | |
| 11001 | Andes Central 11-1 | 32.80 | \$ 1,617,761 | \$ 2,133,103 | \$ 65,034 | \$ 59,760 | Y | | | | |
| 38001 | Arlington 38-1 | 21.37 | \$ 979,145 | \$ 1,289,443 | \$ 60,339 | \$ 56,680 | Y | | | | |
| 21001 | Armour 21-1 | 20.00 | \$ 864,286 | \$ 1,135,260 | \$ 56,763 | \$ 54,081 | Y | | | | |
| 4001 | Avon 04-1 | 21.03 | \$ 925,967 | \$ 1,173,902 | \$ 55,820 | \$ 55,475 | Y | | | | |
| 49001 | Baltic 49-1 | 35.88 | \$ 1,686,217 | \$ 2,097,646 | \$ 58,463 | \$ 57,149 | Y | | | | |
| 9001 | Belle Fourche 09-1 | 95.37 | \$ 4,341,066 | \$ 5,667,718 | \$ 59,429 | \$ 57,951 | Y | | | | |
| 3001 | Bennett County 03-1 | 43.50 | \$ 1,990,969 | \$ 2,565,597 | \$ 58,979 | \$ 57,374 | Y | | | | |
| 61002 | Beresford 61-2 | 48.80 | \$ 2,278,138 | \$ 2,824,442 | \$ 57,878 | \$ 57,264 | Y | | | | |
| 25001 | Big Stone City 25-1 | 10.77 | \$ 444,754 | \$ 521,908 | \$ 48,459 | \$ 47,037 | Y | | | | |
| 52001 | Bison 52-1 | 17.48 | \$ 844,491 | \$ 979,650 | \$ 56,044 | \$ 54,133 | Y | | | | |
| 4002 | Bon Homme 04-2 | 43.82 | \$ 1,886,369 | \$ 2,422,294 | \$ 55,278 | \$ 50,685 | Y | | | | |
| 22001 | Bowdle 22-1 | 16.00 | \$ 644,158 | \$ 840,968 | \$ 52,561 | \$ 51,154 | Y | | | | |
| 49002 | Brandon Valley 49-2 | 250.37 | \$ 13,413,928 | \$ 17,931,157 | \$ 71,619 | \$ 65,884 | Y | | | | |
| 30003 | Bridgewater-Emery 30-3 | 27.55 | \$ 1,183,783 | \$ 1,494,100 | \$ 54,232 | \$ 51,558 | Y | | | | |
| 45004 | Britton-Hecla 45-4 | 31.07 | \$ 1,387,721 | \$ 1,726,491 | \$ 55,568 | \$ 54,768 | Y | | | | |
| 5001 | Brookings 05-1 | 230.79 | \$ 10,893,276 | \$ 14,643,979 | \$ 63,452 | \$ 61,500 | Y | | | | |
| 26002 | Burke 26-2 | 19.88 | \$ 998,083 | \$ 1,286,465 | \$ 64,712 | \$ 62,271 | Y | | | | |
| 43001 | Canistota 43-1 | 20.02 | \$ 906,762 | \$ 1,141,239 | \$ 57,005 | \$ 56,861 | Y | | | | |
| 41001 | Canton 41-1 | 61.91 | \$ 2,877,124 | \$ 3,547,053 | \$ 57,294 | \$ 54,426 | Y | | | | |
| 28001 | Castlewood 28-1 | 18.58 | \$ 832,050 | \$ 1,113,390 | \$ 59,924 | \$ 57,850 | Y | | | | |
| 60001 | Centerville 60-1 | 20.48 | \$ 907,064 | \$ 1,255,156 | \$ 61,287 | \$ 59,984 | Y | | | | |
| 7001 | Chamberlain 07-1 | 79.69 | \$ 3,642,152 | \$ 4,779,463 | \$ 59,976 | \$ 58,327 | Y | | | | |
| 39001 | Chester Area 39-1 | 35.55 | \$ 1,757,588 | \$ 2,373,818 | \$ 66,774 | \$ 64,028 | Y | | | | |
| 12002 | Clark 12-2 | 32.43 | \$ 1,501,186 | \$ 1,898,968 | \$ 58,556 | \$ 54,075 | Y | | | | |
| 50005 | Colman-Egan 50-5 | 19.25 | \$ 796,095 | \$ 988,590 | \$ 51,355 | \$ 50,835 | Y | | | | |

Folk, Christopher J

From: Folk, Christopher J
Sent: Friday, October 2, 2020 1:22 PM
To: Folk, Christopher J
Subject: FW: Excess Cash Accountability, FY2020
Attachments: Official Excess Cash FY2020.pdf

Importance: High

From: Woodmansey, Susan [mailto:Susan.Woodmansey@state.sd.us]
Sent: Friday, October 2, 2020 1:09 PM
Cc: Stoesser, Cody <Cody.Stoesser@state.sd.us>; Leiferman, Bobbi <Bobbi.Leiferman@state.sd.us>
Subject: Excess Cash Accountability, FY2020
Importance: High

October 2, 2020

This email serves as the official notification that your school district has successfully met the FY2020 annual financial reporting requirements that includes the reporting of the district's financial data, monthly cash balances and teacher compensation.

Based on this data submission it has been determined that your district **is in compliance** with the allowable general fund cash balance percentage as defined in the below statute.

13-13-10.1. Definitions. The education funding terms and procedures referenced in this chapter are defined as follows:

(8) "Monthly cash balance," the total amount of money for each month in the school district's general fund, calculated by adding all deposits made during the month to the beginning cash balance and deducting all disbursements or payments made during the month;

(9) "General fund base percentage," is determined as follows:

(a) Forty percent for a school district with a fall enrollment as defined in subdivision (2A) of two hundred or less;

(b) Thirty percent for a school district with fall enrollment as defined in subdivision (2A) of more than two hundred but less than six hundred; and

(c) Twenty-five percent for a school district with fall enrollment as defined in subdivision (2A) greater than or equal to six hundred.

When determining the general fund base percentage, the secretary of the Department of Education shall use the lesser of the school district's fall enrollment as defined in subdivision (2A) for the current school year or the school district's fall enrollment from the previous two years;

(10) *"Allowable general fund cash balance," the general fund base percentage multiplied by the district's general fund expenditures in the previous school year.*

Attached is the calculation of each district's excess cash allowance. Please contact either Susan Woodmansey or Bobbi Leiferman at (605) 773-3248 if you have questions about your district's calculation.

Cordially yours,

Cody Stoeser
Director of Finance and Management
South Dakota Department of Education

Preliminary Monthly Cash Balance Accountability - Based on FY2020
as of 10/2/2020



| Fiscal Year | District Name | District Number | Lowest Month | Total GF Expenditures | Calculated % | Allowable % based on Student Counts from 2018 & 2019 | Met Accountability | Comments |
|-------------|--------------------------|-----------------|---------------|-----------------------|--------------|--|--------------------|----------------------------|
| 2020 | Aberdeen 06-1 | 6001 | \$5,092,592 | \$29,635,965 | 17.18% | 25.00% | Y | |
| 2020 | Aqar-Blunt-Onida 58-3 | 58003 | \$2,172,543 | \$3,072,301 | 70.71% | 30.00% | N | Does not receive state aid |
| 2020 | Alcester-Hudson 61-1 | 61001 | \$457,742 | \$3,077,395 | 14.87% | 30.00% | Y | |
| 2020 | Andes Central 11-1 | 11001 | (\$123,972) | \$4,697,027 | -2.64% | 30.00% | Y | |
| 2020 | Arlington 38-1 | 38001 | \$339,209 | \$2,580,913 | 13.14% | 30.00% | Y | |
| 2020 | Armour 21-1 | 21001 | \$314,616 | \$1,988,727 | 15.82% | 40.00% | Y | |
| 2020 | Avon 04-1 | 4001 | \$504,338 | \$2,033,731 | 24.80% | 30.00% | Y | |
| 2020 | Baltic 49-1 | 49001 | \$699,845 | \$3,560,047 | 19.66% | 30.00% | Y | |
| 2020 | Belle Fourche 09-1 | 9001 | \$1,099,540 | \$9,358,900 | 11.75% | 25.00% | Y | |
| 2020 | Bennett County 03-1 | 3001 | (\$76,018) | \$5,232,412 | -1.45% | 30.00% | Y | |
| 2020 | Beresford 61-2 | 61002 | \$643,887 | \$4,943,219 | 13.03% | 25.00% | Y | |
| 2020 | Big Stone City 25-1 | 25001 | \$285,832 | \$1,236,785 | 23.11% | 40.00% | Y | |
| 2020 | Bison 52-1 | 52001 | \$125,208 | \$1,811,263 | 6.91% | 40.00% | Y | |
| 2020 | Bon Homme 04-2 | 4002 | \$18,806 | \$4,395,852 | 0.43% | 30.00% | Y | |
| 2020 | Bowdle 22-1 | 22001 | \$8,481 | \$1,416,853 | 0.60% | 40.00% | Y | |
| 2020 | Brandon Valley 49-2 | 49002 | \$2,477,766 | \$29,103,391 | 8.51% | 25.00% | Y | |
| 2020 | Bridgewater-Emery 30-3 | 30003 | \$807,980 | \$2,881,474 | 28.04% | 30.00% | Y | |
| 2020 | Britton-Hecla 45-4 | 45004 | \$329,180 | \$3,318,307 | 9.92% | 30.00% | Y | |
| 2020 | Brookings 05-1 | 5001 | \$3,191,421 | \$23,110,633 | 13.81% | 25.00% | Y | |
| 2020 | Burke 26-2 | 26002 | \$309,485 | \$2,596,666 | 11.92% | 30.00% | Y | |
| 2020 | Canistota 43-1 | 43001 | \$376,094 | \$1,984,005 | 18.96% | 40.00% | Y | |
| 2020 | Canton 41-1 | 41001 | \$1,203,341 | \$6,025,665 | 19.97% | 25.00% | Y | |
| 2020 | Castlewood 28-1 | 28001 | \$325,881 | \$2,360,944 | 13.80% | 30.00% | Y | |
| 2020 | Centerville 60-1 | 60001 | \$485,837 | \$2,132,737 | 22.78% | 30.00% | Y | |
| 2020 | Chamberlain 07-1 | 7001 | (\$1,642,862) | \$8,305,428 | -19.78% | 25.00% | Y | |
| 2020 | Chester Area 39-1 | 39001 | \$775,080 | \$3,849,195 | 20.14% | 30.00% | Y | |
| 2020 | Clark 12-2 | 12002 | \$602,385 | \$3,370,236 | 17.87% | 30.00% | Y | |
| 2020 | Colman-Egan 50-5 | 50005 | \$283,639 | \$2,026,289 | 14.00% | 30.00% | Y | |
| 2020 | Colome Consolidated 59-3 | 59003 | \$535,499 | \$2,052,435 | 26.09% | 30.00% | Y | |
| 2020 | Corsica-Stickney 21-3 | 21003 | \$729,982 | \$2,450,348 | 29.79% | 30.00% | Y | |
| 2020 | Custer 16-1 | 16001 | (\$52,649) | \$7,711,294 | -0.68% | 25.00% | Y | |
| 2020 | Dakota Valley 61-8 | 61008 | \$607,282 | \$9,438,577 | 6.43% | 25.00% | Y | |
| 2020 | De Smet 38-2 | 38002 | \$685,014 | \$2,695,950 | 25.41% | 30.00% | Y | |
| 2020 | Dell Rapids 49-3 | 49003 | \$975,695 | \$6,550,586 | 14.89% | 25.00% | Y | |
| 2020 | Deubrook Area 05-6 | 5006 | \$989,294 | \$3,304,652 | 29.94% | 30.00% | Y | |
| 2020 | Deuel 19-4 | 19004 | \$1,033,310 | \$3,604,482 | 28.67% | 30.00% | Y | |
| 2020 | Doland 56-2 | 56002 | \$530,743 | \$1,629,122 | 32.58% | 40.00% | Y | |
| 2020 | Douglas 51-1 | 51001 | (\$1,016,441) | \$21,230,038 | -4.79% | 25.00% | Y | |
| 2020 | Dupree 64-2 | 64002 | (\$753,882) | \$4,797,054 | -15.72% | 30.00% | Y | |
| 2020 | Eagle Butte 20-1 | 20001 | (\$458,021) | \$6,328,605 | -7.24% | 30.00% | Y | |
| 2020 | Edgemont 23-1 | 23001 | \$593,685 | \$1,630,352 | 36.41% | 40.00% | Y | |
| 2020 | Edmunds Central 22-5 | 22005 | \$637,079 | \$1,759,681 | 36.20% | 40.00% | Y | |
| 2020 | Elk Mountain 16-2 | 16002 | \$211,857 | \$314,883 | 67.28% | 40.00% | N | Does not receive state aid |
| 2020 | Elk Point-Jefferson 61-7 | 61007 | \$804,774 | \$4,636,790 | 17.36% | 25.00% | Y | |
| 2020 | Elkton 05-3 | 5003 | (\$144,719) | \$3,130,599 | -4.62% | 30.00% | Y | |
| 2020 | Estelline 28-2 | 28002 | \$119,893 | \$2,479,063 | 4.84% | 30.00% | Y | |
| 2020 | Ethan 17-1 | 17001 | \$504,572 | \$2,067,101 | 24.41% | 30.00% | Y | |
| 2020 | Eureka 44-1 | 44001 | \$542,875 | \$1,838,883 | 29.52% | 40.00% | Y | |
| 2020 | Faith 46-2 | 46002 | \$635,189 | \$1,598,910 | 39.73% | 40.00% | Y | |
| 2020 | Faulton Area 24-4 | 24004 | \$864,516 | \$2,943,969 | 29.37% | 30.00% | Y | |
| 2020 | Flandreau 50-3 | 50003 | \$1,003,733 | \$5,150,772 | 19.49% | 25.00% | Y | |
| 2020 | Florence 14-1 | 14001 | \$588,118 | \$2,090,805 | 28.13% | 30.00% | Y | |
| 2020 | Frederick Area 06-2 | 6002 | \$410,002 | \$1,887,842 | 21.72% | 40.00% | Y | |
| 2020 | Freeman 33-1 | 33001 | \$725,926 | \$3,178,241 | 22.84% | 30.00% | Y | |
| 2020 | Garretson 49-4 | 49004 | \$978,177 | \$3,612,874 | 27.07% | 30.00% | Y | |
| 2020 | Gayville-Volin 63-1 | 63001 | \$649,093 | \$2,221,670 | 29.22% | 30.00% | Y | |
| 2020 | Gettysburg 53-1 | 53001 | \$345,592 | \$2,039,832 | 16.94% | 30.00% | Y | |
| 2020 | Gregory 26-4 | 26004 | \$697,893 | \$3,080,165 | 22.66% | 30.00% | Y | |
| 2020 | Groton Area 06-6 | 6006 | \$1,090,906 | \$4,834,418 | 22.57% | 30.00% | Y | |

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 21, 2020 @ 6:00 PM in the school cafeteria with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal
Anne Lester, Learning Center/OST Director/Teacher
Karla Kastrup, Teacher
Ashley Stoel, Teacher
Dorla Jacobson, Teacher
Erin Julius, Teacher

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

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

The Pledge of Allegiance was recited.

Motion by VanLith, seconded by Henrich, to approve the amended agenda. The amended agenda will take out the consent agenda item 8a5 approval of lane change for Mrs. Nichole Cooper. This was done last March 2020. 5 votes yes. Motion Carried.

Community Input Session: none presented

Communication Items

- School Board Communication: school board member professional development opportunities through ASBSD School Board U, school board member position available on Wellness Committee meeting.

Motion by Christensen, seconded by Westermeyer, to approve the appointment of Amy VanLith to the ASBSD's Delegate Assembly. 5 votes yes. Motion Carried.

- Principal Report: 2020 Fall Benchmark Data Presentation and brief overview of how the 2020-2021 school year has started.
- CEO/Business Manager Report: the following reports were presented; Revenue/Expenditure Summary Report, BSCS Board Report – Detail, Bills and BMO PCard, Payroll Register – Unitemized Report, Balance Sheet, Check Reconciliation Report, and Manual Journal Entry Board Report. Other items discussed were, ASBSD and SASD recommendation in regards to COVID-19 procedures, Executive Order by U.S. President in regards to employees paying social security taxes, the school received a letter from the DOE that stated the Summer Food Service Program review for the 2019 summer was accepted with no findings or recommendations, and 2020 summer food service results utilizing the UC-SSO program due to COVID-19 from March to August 2020, services 8,526 child breakfasts and 8,598 child lunches.

There was discussion on the Learning Center update

Financial Report

| | 10 | 21 | 22 | 51 | 53 |
|---------------------|---------------|---------------------|------------------------|-------------------|--------------------------------|
| | GENERAL FUND | CAPITAL OUTLAY FUND | SPECIAL EDUCATION FUND | FOOD SERVICE FUND | PRESCHOOL/OUT-SIDE SCHOOL TIME |
| August 1, 2020 | \$137,184.90 | \$144,353.09 | \$84,810.31 | (\$5,969.41) | (\$15,348.73) |
| TOTAL RECEIPTS | \$24,413.59 | \$966.28 | \$982.45 | \$15,029.58 | \$25,849.31 |
| TOTAL DISBURSEMENTS | (\$72,293.17) | (\$10,556.93) | (\$4,199.86) | (\$12,982.01) | (\$28,585.23) |
| August 31, 2020 | \$89,315.32 | \$134,662.44 | \$81,592.90 | (\$3,921.84) | (\$18,084.65) |

Certificate of Deposit – \$303,120.92

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$10,470.51

Student Council (Fund 72) – \$2,207.33

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),173.85 ASB PROTECTIVE TRUST,(PROP/LIAB INS),21,070.00 BMO MASTERCARD,(PCARD),12,380.36 BONANZA EDUCATION CENTER,(FIELD TRIPS),630.00 CITY OF BIG STONE CITY, (UTILITIES),1,118.41 CLOUD9WORLD,(SEL PROGRAM),504.00 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),604.66 DURICK FIRE EXTINGUISHERS,(FIRE EXTINGUISHERS),114.00 FOLK, CHRISTOPHER ,(REIMBURSEMENT),49.50 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),132.86 GRANT COUNTY REVIEW,(ADVERTISING),196.78 JULIUS, ERIN ,(REIMBURSEMENT),81.94 NORTHEAST SUPERINTENDENTS,(SUPERINTENDENT MEMBERSHIP DUES),50.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),25.22 RICHARDS CARPET CLEANING,(MAINTENANCE),862.40 SCHMIEG, LEON ,(REIMBURSEMENT),20.00 SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION,(FEE),32.00 VOELTZ, HETHER ,(REIMBURSEMENT),122.63 WORKERS COMP FUND,(WORKERS COMP RENEWAL),4,261.00

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),6,342.65 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),1,480.56 TIP TOP TREE SERVICE,(TREE REMOVAL SERVICE),1,700.00

SPECIAL EDUCATION FUND: BMO MASTERCARD,(PCARD),40.94 TOSTENSON, KRISTIN ,(EARLY CHILDHOOD SPED SERVICES),125.00

FOOD SERVICE FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),56.44 BMO MASTERCARD,(PCARD),669.36 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),478.47 MILBANK SCHOOL DISTRICT,(TUITION BILLING),50.00 REGION 1,(LUNCH PROGRAM),993.38

PRESCHOOL/LEARNING CENTER/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),100.00 BMO MASTERCARD,(PCARD),2,601.81 BURDORF, KAITLYN ,(REIMBURSEMENT),20.00 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),36.14 CITY OF BIG STONE CITY, (UTILITIES),382.45 KURTZ, TRACY ,(CPR INSTRUCTOR),225.00 LESTER, ANNE ,(REIMBURSEMENT),22.97 MILBANK SCHOOL DISTRICT,(TUITION BILLING),50.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),10.00 QUALLS, HOLLY ,(LLC HELP),80.00 RABE, CHLOE ,(LLC HELP),200.00 SEIDELL, PAIGE ,(LLC HELP),200.00 ST. CHARLES CHURCH,(RENT PAYMENT),500.00

Action Items

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

- Approval of minutes from previous meeting(s); August 17 2020 meeting
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest; none presented
- Approval of the Milbank Tuition Agreement #2
- Approval of the Letter of Assignment for Jennifer Cronen as additional 2020 Summer School Teacher
- Approval of the Letter of Assignment for Leon Schmieg as School Bus Driver
- Approval of the Letter of Assignment for Arlo Anderson as Custodian
- Approval of the Letter of Assignment for Christy DiNatale as Preschool Paraprofessional
- Approval of the Letter of Assignment for Kerstin Cooper as Paraprofessional
- Approval of the Letter of Assignment for Chery Boogaard as Cook
- Approval of the letter of resignation for Autumn Roberts as Preschool Paraprofessional
- Approval of the letter of resignation for Elizabeth Rausch as Learning Center Staff
- Approval of the Bonanza Educational Center Service Agreement
- Approval of the Emergency School Bus Mutual Assistance Pact
- Approval of the following South Dakota Open Enrollment Applications, #060, #061, #062, #063, #064, #065, #066, #067, #068, and #069

Separate Action Items

Motion by VanLith, seconded by Henrich, to approve the Ortonville School District Transportation Agreement. 5 votes yes. Motion Carried.

Motion by VanLith, seconded by Henrich, to approve the 2020-2021 Proposed Budget and Means of Finance. 5 votes yes. Motion Carried.

Motion by Westermeyer, seconded by Henrich, to approve the 2020-2021 Levy Request. 5 votes yes. Motion Carried.

Motion by Henrich, seconded by VanLith, to approve the Big Stone City School District employees as critical infrastructure workers for the 2020-2021 school year. 5 votes yes. Motion Carried.

Discussion

There were discussions on the following items:

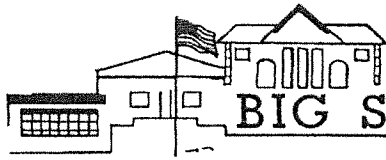
- School facility rental for the 2021-2021 school year
- Next school board meeting: Based on reorg meeting, third Monday of the month: October 19, 2020 (regular meeting) at 6:00pm in the cafeteria due to COVID-19 social distancing procedures

Motion by VanLith, seconded by Henrich, to adjourn the meeting at 7:35 PM. 5 votes yes. Motion Carried.

/S/ _____
President

/S/ _____
Business Manager

Approximate Cost of Publication



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

BIG STONE CITY SCHOOL DISTRICT 25-1

Christopher Folk, CEO/Business Manager
Shelley Haggerty, Principal/Counselor
Stacy Hennings, Administrative Assistant

Wednesday, October 14, 2020

Subject: Big Stone City School CARES Act Supplement Payment

Dear Big Stone City School Board Members-

Along with other school districts in South Dakota, the Big Stone City School received Coronavirus Relief Funds this fall 2020. A proposal drafted in regards to the use of a portion of these funds is mentioned below.

The school district would like to compensate its employees for extra time and effort put into the previous several months and future months due to COVID-19. Thank you for all your hard work in ending last school year, prepping throughout the summer, and returning this school year and executing our school plans with efficiency!

Terms of the payment to staff. A portion of the Coronavirus Relief Funds will be used for this payment. The payment is based on last year's employment. New staff hired this school year are eligible for the payment upon completion of the school year (employed through end of May 2021, payment on June 2021 payroll) in order to receive the one-time payment. All other employees will receive their payment in two installments on the November and December 2020 payrolls.

Returning certified staff and dept. head payment = \$1,000.00
New certified staff payment = \$500
Returning classified staff payment = \$600
New classified staff payment = \$300
All payment types above are prorated, if applicable

Sincerely,

Christopher J Folk
CEO/Business Manager of the Big Stone City School

“Educating all students for a lifetime of success!”

Budget Amendment for current 2021FY School Budget

Big Stone City School District #25-1

Budget amendment due to new Coronavirus Funds received

| Account # | Approved Budget Amount | Amended Budget Amount |
|-----------------|------------------------|-----------------------|
| 10 4151 301 | \$ 20,295.76 | \$ 31,220.00 |
| 10 1111 301 114 | \$ 7,788.00 | \$ 12,500.00 |
| 10 1111 301 210 | \$ 901.78 | \$ 1,350.00 |
| 10 1111 301 220 | \$ 467.28 | \$ 1,050.00 |
| 10 1121 301 210 | \$ 229.50 | \$ 230.00 |
| 10 1121 301 220 | \$ - | \$ 180.00 |
| 10 1111 301 541 | \$ - | \$ 5,000.00 |
| 10 4129 | \$ 7,302.12 | \$ 34,500.00 |
| 10 2219 302 190 | \$ - | \$ 23,200.00 |
| 10 2219 302 210 | \$ - | \$ 1,775.00 |
| 10 2219 302 220 | \$ - | \$ 1,393.00 |