

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

August 16, 2021 at 6:00 PM

Location: School boardroom/CEO office

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

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

Others in attendance (list): _____

1. **Call to order in Board Room and Establish Quorum.** Time: _____
2. **Roll Call** ____Henrich ____Westermeyer ____Wiik ____VanLith ____Christensen
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: ____ ____ MC: __ (____-____)
5. **Community Input Session (5-minute maximum)**
 - a. Fall 2021 “Back to Normal” School Plan per ARP (American Rescue Plan) requirements for DOE (Dept of Education) GMS (Grants Management System)
 1. **Motion:** ____ ____ **MC:** __ (____-____)
6. **Communication Items**
 - a. Board Communication
 - b. Principal Report
 1. 2020-2021 Academic Data Overview
 - 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; few new LLLC building invoices that are paid through capital outlay which then will be paid back through our planned process. New school year renewals on student software and some requisitions are starting to be paid. Per capital outlay plan new return air covers were placed in the gym,
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 - a. Learning Center and OST Monthly Financial Overview

- b. Due to capital outlay and due from LLLC account set up 6/30/2021 for future use of tracking
- 5. Check Reconciliation Report – there are a lot of outstanding checks as our July board meeting was late in the month.
- 6. Manual Journal Entry Board Report
- 7. Review of ESSER Funds – retention/loyalty pay for staff and CRRSA Funds – retention/loyalty pay for LLLC staff

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

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard. The administration recommends all items included on the consent agenda below.
 - 1. Approval and/or corrections of the minutes from previous meeting(s); July 26 2021 board minutes
 - 2. Approval and/or corrections of the school district’s financial report(s)
 - 3. Approval of the bills, including BMO Mastercard purchases
 - 4. Approval of the Disclosure of Conflict of Interest, per Policy AH, if applicable.
 - 5. Approval of the resignation of Erin Julius as Middle School ELA Teacher.
 - 6. Approval of the Letter of Assignment for Lael Jacobson as Middle School ELA Assistant Teacher.
 - 7. Approval of the South Dakota Open Enrollment Application for #071 and #072.
 - 8. Approval of the DLA letter acknowledging that Eide Bailly, LLP, CPA's have been authorized to perform the audit on our school for two years ending June 30, 2021.

8. Separate Action Items

- a. First and Second reading of policies through emergency adoption
 - 1. New policies and or exhibits
 - a. JHCDE – Administration of Medical Cannabis to Qualifying Students
 - b. **Motion:** _____ **MC:**__ (____-____)
 - c. JHCDE-E(1) – Medical Cannabis Administration Plan
 - d. **Motion:** _____ **MC:**__ (____-____)
 - 2. Existing policies with some changes per ASBSD
 - a. JHCD – Administration of Medication to Students
 - 1. Clarifies that a separate policy governs administration of medical cannabis; contains updated language regarding prescription medication labels
 - b. **Motion:** _____ **MC:**__ (____-____)

- c. GBEC – Use of Alcohol, Drugs, and Controlled Substances
 - 1. Contains new language related to school employees and medical cannabis and a definition of illegal drugs
 - d. **Motion:** _____ **MC:**__ (____-____)
 - e. JFCH – Alcohol and Other Drug Use by Students
 - 1. Expands language related to drugs in school
 - f. **Motion:** _____ **MC:**__ (____-____)
- b. 2021FY Food Service Fund Transfer Recommendation
 - 1. Ending June 30, 2021 Food Service Transfer after further analysis of the fund.
 - 2. **Motion:** _____ **MC:**__ (____-____)

Executive Sessions may have a motion after being declared out.

- 9. **Discussion** (Items listed below for discussion may be acted upon by the school board)
 - a. Next school board meeting: Based on reorg meeting, suggested third Monday of the month: September20, 2021 (regular meeting) at 6:00pm in the School boardroom/CEO office

- 10. **Executive Session** **Motion:** _____ **MC:**__ (____-____) **Time:** _____
 - a. Entered to discuss employee matters in accordance to SDCL 1-25-2(1)
 - b. **Declare out at what time:** _____

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



Fall 2021 *"Back to Normal"* School Plan

We will return to normal operations here at the school while keeping up-to-date with CDC and/or South Dakota Department of Health guidelines. We know that we will not completely prevent COVID-19 in our school this year but will do our best, if the case arises, to limit COVID-19's spread/impact in our school population. The safety of our students and staff are one of our highest priorities all while providing an in-person learning experience throughout the school year.

Some key areas that our school will focus on is:

1. Maximizing in person learning this year is paramount.
2. Providing education on COVID-19, its symptoms, and personal protection steps to all students, staff, and parents.
3. Encouraging best personal hygiene practices especially hand washing and avoiding touching your face.
4. Keeping our more frequent custodial sanitization schedule.
5. Isolating and dismissing a student for 10 days in accordance with CDC and/or South Dakota Department of Health guidelines if a positive case should happen to be present in our school.
6. Continued monitoring of staff and student cases with rapid reporting to preclude an outbreak; and
7. Contingency plans if an outbreak should occur.

The plan is based on CDC, state, city, healthcare providers, industry, and school district guidance. Flexibility, once again, is key to responding to COVID-19, but we must maintain a practical risk mitigation approach that responds to the cases in our school and community. Therefore, there is a chance that there may be triggers that change the plan.

These triggers could drive adjustments to this plan making it more or less restrictive. These triggers could include:

- Significant community spread
- Guidance from state or city government
- Government orders a shelter in place or a lockdown

The "START WELL FALL 2020 PLAN" acts as the primary contingency plan should an outbreak occur.

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	1,788.63	1,788.63
1120	PRIOR YEARS' AD VALOREM TAXES	1,469.18	1,469.18
1140	UTILITY TAX	7,919.35	7,919.35
1190	PENALTIES AND INTEREST ON TAX	104.06	104.06
1510	INTEREST EARNED	5.02	5.02
1990	OTHER	326.56	326.56
2110	COUNTY APPORTIONMENT	1,082.46	1,082.46
10	GENERAL FUND	<u>12,695.26</u>	<u>12,695.26</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	494.02	494.02
1120	PRIOR YEARS' AD VALOREM TAXES	231.95	231.95
1190	PENALTIES AND INTEREST ON TAX	16.46	16.46
21	CAPITAL OUTLAY FUND	<u>742.43</u>	<u>742.43</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	526.72	526.72
1120	PRIOR YEARS' AD VALOREM TAXES	230.09	230.09
1190	PENALTIES AND INTEREST ON TAX	16.38	16.38
22	SPECIAL EDUCATION FUND	<u>773.19</u>	<u>773.19</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1981	DAY CARE CENTER SERVICES	5,447.40	5,447.40
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,997.51	1,997.51
4151	OTHER STATE REV.	47,400.00	47,400.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>54,844.91</u>	<u>54,844.91</u>
Grand Total:		<u>69,055.79</u>	<u>69,055.79</u>

BSCS Expenditure Summary

08/12/2021 04:04 PM

Regular; Processing Month 07/2021; Fund Number 10, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 56,447.34	\$ 56,447.34
22	SPECIAL EDUCATION FUND	\$ 745.18	\$ 745.18
51	FOOD SERVICE FUND	\$ 2,866.53	\$ 2,866.53
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 19,492.67	\$ 19,492.67
Grand Total:		\$ 79,551.72	\$ 79,551.72

Per Bank Statement	Ending-	July 1, 2021	
MAIN Account			\$ 414,579.95
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 308,921.39
LLLC Building Project			\$ 7,582.88
(11) ADV PYMT & (71) FLEX Account			\$ 8,841.45
(72) STUDENT COUNCIL Account			\$ 1,842.54

NOTE:

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1

Fund Number 10

GENERAL FUND

JUNE 30; 2021FY BRAMBLE PARK ZOO

06/30/2021

(ZOO FIELD TRIP)

535.50 BRAMBLE PARK ZOO FIELD TRIPS; PREK ELEM

Vendor Name BRAMBLE PARK ZOO

535.50

Fund Number 10

535.50

Checking Account ID 1

535.50

BSCS Board Report - Detail

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

21-Aug-0001 BMO MASTERCARD

08/16/2021

- 360.00 PCARDC 3d Security SCHOOL FIRE SYSTEM MO
- 595.00 PCARDC ATC 3 YR ASBESTOS REVIEW
- 347.98 PCARDC Centurylink TELEPHONE
- 297.00 PCARDC Math Learning Center ELEM MATH SU
- 545.77 PCARDC Infobase Learning STUDENT SOFTWARE
- 560.00 PCARDC 3d Security SCHOOL FIRE SYSTEM IN
- 81.83 PCARDC Cintas CUSTODIAL SERV
- 36.57 PCARDC AMAZON OFFICE SUPPLY
- 86.37 PCARDC AMAZON OFFICE SUPPLY
- 115.79 PCARDC AMAZON OFFICE SUPPLY
- 35.56 PCARDC AMAZON TITLE SUPPLY
- 76.98 PCARDC AMAZON MS ELA REQ
- 20.52 PCARDC AMAZON CUSTODIAL SUPPLY
- 1,995.00 PCARDC Ren Learning STUDENT SOFTWARE - T
- 137.92 PCARDC School Specialty MS ROE REQ
- 81.83 PCARDC Cintas CUSTODIAL SERV
- 83.75 PCARDC SCHOOLMATE MS STUDENT PLANNERS
- 149.85 PCARDC SCHOOLMATE ELEM STUDENT PLANNERS
- 495.00 PCARDC Math Learning Center ELEM SUPPLY
- 223.50 PCARDC Sheraton Hotels MENTOR PROG HOTEL
- 264.00 PCARDC Tubbs Of Soft Wate CUSTODIAL
- 78.30 PCARDC Brookings Inn MENTOR PROG HOTEL
- 100.00 PCARDC Rochester 100 ELEM SUPPLY
- 44.00 PCARDC Rochester 100 MS SUPPLY
- 108.00 PCARDC AMAZON TAPE
- 45.96 PCARDC AMAZON TAPE
- 550.00 PCARDC TIE MEMBERSHIP - TITLE FUNDS
- 1,254.00 PCARDC SecureConTech ESET ENDPOINT 3 YR
- 113.16 PCARDC AMAZON COPY PAPER
- 97.80 PCARDC Studies Weekly 3RD GR REQ CURR.
- 17.02 PCARDC6 Target CUSTODIAL
- 15.94 PCARDC6 Menards CUSTODIAL
- 49.99 PCARDC4 U Oregon CBM MATH TITLE FUNDS
- 10.98 PCARDC3 Big Stone Area Hardwar CUSTODIAL
- 40.00 PCARDC1 Marathon FUEL
- 103.84 PCARDC1 Runnings CUSTODIAL

Vendor Name BMO MASTERCARD

9,219.21

AUGUST 2021 BRANDT, LORELEI
(REIMBURSEMENT)

08/11/2021

252.00 MENTOR PROG - KICKOFF EVENT MILEAGE MEAL

Vendor Name BRANDT, LORELEI

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

252.00

UTILITIES1-0128 CITY OF BIG STONE CITY
(UTILITIES - 1952 BUILDING)
(UTILITIES - 1952 BUILDING)

08/11/2021
124.01 ELECTRIC
39.86 WATER & SEWER CHARGES

UTILITIES2-0128 CITY OF BIG STONE CITY
(UTILITIES-1900)
(UTILITIES-1900)

08/11/2021
314.96 ELECTRIC
82.59 WATER & SEWER CHARGES

UTILITIES3-0128 CITY OF BIG STONE CITY
(UTILITIES - GYM)
(UTILITIES - GYM)

08/11/2021
187.76 ELECTRIC
52.87 WATER & SEWER CHARGES

Vendor Name CITY OF BIG STONE CITY

802.05

2022FY SUPT FOLK, CHRISTOPHER
CONF
(REIMBURSEMENT)

08/02/2021
254.70 SUPT CONF OACOMA MILEAGE

Vendor Name FOLK, CHRISTOPHER

254.70

7/31/2021 STMT GRANT COUNTY REVIEW
(ADVERTISING)

08/02/2021
56.00 PREK PARA HELP WANTED AD

Vendor Name GRANT COUNTY REVIEW

56.00

AUGUST 2021 MUENCHOW, RACHELLE
(REIMBURSEMENT)

08/11/2021
132.44 MENTOR PROG KICKOFF EVENT MILEAGE MEALS

Vendor Name MUENCHOW, RACHELLE

132.44

2022FY NORTHEAST SUPERINTENDENTS
(SUPERINTENDENT MEMBERSHIP DUES)

08/09/2021
50.00 CEO MEMBERSHIP DUES

Vendor Name NORTHEAST SUPERINTENDENTS

50.00

AUG 2021-0001 NORTHWESTERN ENERGY
(UTILITIES - NATGAS)

08/11/2021
57.00 HEAT - NAT GAS

Vendor Name NORTHWESTERN ENERGY

57.00

AUGUST 2021 OGREN, AMBER
(REIMBURSEMENT)

08/11/2021
128.24 MENTOR PROG KICKOFF EVENT MILEAGE MEALS

Vendor Name OGREN, AMBER

128.24

7/31/2021 STMT ORTONVILLE INDEPENDENT AND NORTHERN 08/09/2021

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(ADVERTISING)	STAR	08/11/2021	72.00	STAFF HIRE AD
Vendor Name	ORTONVILLE INDEPENDENT AND NORTHERN STAR		<hr/>	
			72.00	
ACCT# 110681	POPPLERS MUSIC INC	08/11/2021	30.00	2021 BAND MUSIC READING SUPPLIES
MUSIC SUPPLIES				
Vendor Name	POPPLERS MUSIC INC		<hr/>	
			30.00	
AUGUST 2021	RICK, HANNAH	08/11/2021	73.64	MENTOR PROG - KICKOFF EVENT MILEAGE MEAL
(REIMBURSEMENT)				
Vendor Name	RICK, HANNAH		<hr/>	
			73.64	
B13709119	SHI INTERNATIONAL	08/02/2021	711.17	ELEM STATEWIDE MICROSOFT ANNUAL LICENSE
(TECHNOLOGY LICENSES)				
(TECHNOLOGY LICENSES)				304.79 MS STATEWIDE MICROSOFT ANNUAL LICENSE
Vendor Name	SHI INTERNATIONAL		<hr/>	
			1,015.96	
2022FY	SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION	08/09/2021	450.00	MEMBERSHIP DUES
(MEMBERSHIP DUES & FEES)				
Vendor Name	SOUTH DAKOTA UNITED SCHOOLS ASSOCIATION		<hr/>	
			450.00	
AUGUST 2021	VAN VOOREN, EMMA	08/11/2021	116.48	MENTOR PROG KICKOFF EVENT MILEAGE MEALS
(REIMBURSEMENT)				
Vendor Name	VAN VOOREN, EMMA		<hr/>	
			116.48	
AUGUST 2021	VOELTZ, HETHER	08/11/2021	13.82	GRADE K CLASSROOM ITEMS
(REIMBURSEMENT)				
Vendor Name	VOELTZ, HETHER		<hr/>	
			13.82	
Fund Number	10		<hr/>	
			12,723.54	
Checking Account ID	1	Fund Number	21	CAPITAL OUTLAY FUND
21-Aug-0001	BMO MASTERCARD			08/16/2021
				111.04 PCARD1 Whetstone Home Center CAP OUTLAY
				3,138.10 PCARDC Innovative Office Solu CAP OUTLAY
				289.99 PCARDC Runnings CAP OUTLAY MS ELA AIR CO
				1,346.59 PCARDC Learning Without Tears CAP OUTLAY

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	BMO MASTERCARD		7,185.72	2,300.00 PCARDC Precision Machining CAP OUTLAY GY
15969	CONROY ELECTRIC INC (MAINTENANCE & SUPPLIES)	08/12/2021	624.12	LLLC NEW BUILDING - ELECTRICAL
15970	CONROY ELECTRIC INC (LLLC NEW BUILDING)	08/12/2021	6,644.01	LLLC NEW BUILDING - ELECTRICAL
	CONROY ELECTRIC INC		7,268.13	
CIN102049	INNOVATIVE OFFICE SOLUTIONS LLC (SCHOOL EQUIPMENT)	08/02/2021	9,180.00	MS LOCKERS
	INNOVATIVE OFFICE SOLUTIONS LLC		9,180.00	
13517	INTERSTATE TELECOMMUNICATIONS COOP INC	08/12/2021	495.45	LLLC NEW BUILDING - PHONE SYSTEM SERVICE
	INTERSTATE TELECOMMUNICATIONS COOP INC		495.45	
2202	M&J DISTRIBUTORS (LAWNMOWER & REPAIR)	08/12/2021	2,995.00	OHV 2060 DEINES LAWN TRACTOR J1613
	M&J DISTRIBUTORS		2,995.00	
AUG 2021	MIDWEST ALARM COMPANY INC (SCHOOL SECURITY)	08/12/2021	6,375.36	LLLC NEW BUILD - SEC DOOR SYSTEM DWNPYMT
	MIDWEST ALARM COMPANY INC		6,375.36	
103	RURAL SOLUTIONS INC (TECHNOLOGY SERVICES)	08/12/2021	480.24	LLLC NEW BUILDING - INTERNET ACCESS SERV
	RURAL SOLUTIONS INC		480.24	
Fund Number 21			33,979.90	
Checking Account ID 1	Fund Number 22			SPECIAL EDUCATION FUND
21-Aug-0001	BMO MASTERCARD	08/16/2021	48.75	PCARDC Curriculum Assoc SPED SUPPLY
	BMO MASTERCARD		48.75	
Fund Number 22			48.75	

Invoice Number	Vendor Name	Invoice Date	Amount	Description
Checking Account ID 1	Fund Number 51			FOOD SERVICE FUND
AUGUST 2021 ADVANCE PAYMENT FUND (SCHOOL CHECKING FUND)		08/11/2021	43.25	CK# 4579 SD DCI BACKGROUND CK (MUENCHOW)
Vendor Name ADVANCE PAYMENT FUND			<hr/>	
			43.25	
AUGUST 2021 ANDERSON, SHELLY (REIMBURSEMENT)		08/11/2021	20.57	KITCHEN SUPPLIES
Vendor Name ANDERSON, SHELLY			<hr/>	
			20.57	
21-Aug-0001 BMO MASTERCARD		08/16/2021	55.32	PCARD6 Hy-Vee SFSP FOOD
			21.22	PCARD6 AMAZON KITCHEN SUPPLY
			24.83	PCARD6 WALMART SFSP FOOD
			17.25	PCARD6 Hy-Vee SFSP FOOD
			31.28	PCARD6 Berens Market SFSP FOOD
			23.74	PCARD6 Berens Market SFSP FOOD
			17.26	PCARD6 Berens Market SFSP FOOD
			26.77	PCARD6 Mikes Jack N Jill KITCHEN SUPPLY
			13.04	PCARD6 WALMART SFSP FOOD
			51.12	PCARD6 WALMART SFSP FOOD
			46.41	PCARD6 WALMART SFSP FOOD
			24.47	PCARD6 Cashwa SFSP FOOD
			29.60	PCARD6 WALMART SFSP FOOD
			73.58	PCARD6 Samsclub SFSP FOOD
			25.20	PCARD6 Samsclub KITCHEN SUPPLY
			41.35	PCARD6 Hy-Vee SFSP FOOD
Vendor Name BMO MASTERCARD			<hr/>	
			522.44	
8/4/2021 STMT CASH-WA DISTRIBUTING CO (FOOD SERVICE)		08/09/2021	1,205.50	SFSP FOOD
(FOOD SERVICE)			429.61	KITCHEN SUPPLIES
Vendor Name CASH-WA DISTRIBUTING CO			<hr/>	
			1,635.11	
10777 REGION 1 (LUNCH PROGRAM)		08/02/2021	1,017.07	LUNCH PROGRAM ANNUAL RENEWAL
Vendor Name REGION 1			<hr/>	
			1,017.07	
8/1/2021 STMT US FOODS (FOOD PURCHASES)		08/09/2021	1,637.14	SFSP FOOD
(FOOD PURCHASES)			108.11	KITCHEN SUPPLIES

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name US FOODS

1,745.25

Fund Number 51

4,983.69

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

21-Aug-0001 BMO MASTERCARD

08/16/2021

- 28.70 PCARD4 AMAZON LLLC SUPPLY
- 14.75 PCARD6 Menards LLLC CACFP
- 18.08 PCARD5 AMAZON OST SUPPLY
- 57.69 PCARD5 AMAZON OST SUPPLY
- 40.00 PCARD5 Marathon OST FUEL
- 8.49 PCARD3 Big Stone Area Hardwar LLLC CACFP
- 17.03 PCARD3 AMAZON LLLC LICENSE FRAME
- 480.00 PCARDC 3d Security LLLC FIRE SYSTEM INSP
- 360.00 PCARDC 3d Security LLLC FIRE SYSTEM MONI
- 14.30 PCARD6 Hy-Vee LLLC CACFP
- 59.32 PCARD3 Berkner Pizza LLLC CACFP
- 37.26 PCARD3 AMAZON LLLC CONTACT DOORBELL
- 133.92 PCARD3 AMAZON LLLC SUPPLY
- (2.20) PCARD3 Pro Image Partners LLLC STAFF SHI
- 11.76 PCARD3 Dollar General LLLC SUPPLY
- 25.07 PCARD4 AMAZON LLLC SUPPLY
- 22.89 PCARD3 TARGET LLLC GARAGE SALE ITEM
- 34.20 PCARD3 Pro Image Partners LLLC STAFF SHI
- 173.58 PCARD3 TARGET LLLC GARAGE SALE ITEM
- 22.98 PCARD3 AMAZON LLLC SUPPLY
- 22.98 PCARD3 Whimsy On Main LLLC SUMMER HELP
- 35.22 PCARD3 Lewis Family Drug LLLC SUPPLY
- 85.83 PCARD3 AMAZON LLLC SUPPLY
- 18.51 PCARD3 Dollar General LLLC SUPPLY
- 13.36 PCARD3 Dollar General LLLC FLASH DRIVE
- 14.58 PCARD3 AMAZON OST SUPPLY
- 3.50 PCARD3 AMAZON LLLC SUPPLY
- 21.69 PCARD3 Dollar General LLLC SUPPLY
- 12.81 PCARD3 Caseys LLLC CACFP
- 20.76 PCARD3 AMAZON LLLC SUPPLY
- 20.75 PCARD3 AMAZON OST SUPPLY
- 53.38 PCARD3 Dairy Queen OST SUPPLY
- 38.98 PCARD3 WALMART LLLC SUPPLY
- 49.98 PCARD3 WALMART OST SUPPLY
- 25.00 PCARD3 Target LLLC SUPPLY
- 59.39 PCARD3 Target LLLC CACFP
- 25.62 PCARD3 Caseys LLLC CACFP
- 10.16 PCARD6 Hy-Vee LLLC CACFP

Invoice Number	Vendor Name	Invoice Date	Amount	Detail Description
			27.14	PCARD6 Berens Market LLLC CACFP
			27.54	PCARD6 WALMART LLLC CACFP

Vendor Name BMO MASTERCARD

2,145.00

8/4/2021 STMT CASH-WA DISTRIBUTING CO
(FOOD SERVICE)

08/09/2021
445.34 LLLC CACFP

Vendor Name CASH-WA DISTRIBUTING CO

445.34

UTILITIES -0025 CITY OF BIG STONE CITY
(UTILITIES)
(UTILITIES)

08/11/2021
179.20 ELECTRICAL
46.14 WATER SEWER

Vendor Name CITY OF BIG STONE CITY

225.34

AUG 2021 FEMLING, SAMMY
(SUBSTITUTE/HELP)

08/09/2021
126.50 LLLC HELPER

Vendor Name FEMLING, SAMMY

126.50

AUG 2021 HOEKE, JADEN
(LLC HELP)
(LLC HELP)

08/09/2021
308.00 LLLC HELPER
104.50 OST HELPER

Vendor Name HOEKE, JADEN

412.50

AUGUST 2021 LESTER, ANNE
(REIMBURSEMENT)
(REIMBURSEMENT)

08/11/2021
30.40 LLLC SUPPLIES
85.19 LLLC CACFP

Vendor Name LESTER, ANNE

115.59

AUGUST 2021 RADEMACHER, HATTIE
(LLC/OST SUMMER HELP)

08/11/2021
266.64 LLLC SUMMER HELP

Vendor Name RADEMACHER, HATTIE

266.64

8/1/2021 STMT US FOODS
(FOOD PURCHASES)

08/09/2021
324.41 LLLC CACFP

Vendor Name US FOODS

324.41

Fund Number 53

4,061.32

Checking Account ID 1

55,797.20

<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1											
ADELAMY	ADELMAN, AMY										1,148.24
	GROSS:	1,289.70	1,289.70	0.00	1,289.70	1,289.70	1,972.08	1,972.08	1,972.08	1,853.76	
1,972.08	EMPLOYEE:	(27.30)	(15.50)	0.00	(79.96)	(18.70)	(118.32)			(564.06)	0.00
	EMPLOYER:				79.96	18.70	118.32	0.00	0.00	238.60	0.00
ANDEARL	ANDERSON, ARLO										1,000.88
	GROSS:	1,091.94	0.00	0.00	1,091.94	1,091.94	1,201.75	1,201.75	1,201.75	1,129.64	
1,201.75	EMPLOYEE:	(7.53)	0.00	0.00	(67.70)	(15.83)	(72.11)			(37.70)	0.00
	EMPLOYER:				67.70	15.83	72.11	0.00	0.00	0.28	0.00
ANDEELL	ANDERSON, ELLY										189.32
	GROSS:	205.00	205.00	0.00	205.00	205.00	0.00	205.00	205.00	205.00	
205.00	EMPLOYEE:	0.00	0.00	0.00	(12.71)	(2.97)	0.00			0.00	0.00
	EMPLOYER:				12.71	2.97	0.00	0.00	0.00	0.00	0.00
ANDESHE	ANDERSON, SHELLY										3,267.72
	GROSS:	4,552.13	0.00	0.00	4,552.13	4,552.13	5,317.59	5,317.59	5,317.59	4,998.53	
5,317.59	EMPLOYEE:	(462.81)	0.00	0.00	(282.23)	(66.01)	(319.06)			(919.76)	0.00
	EMPLOYER:				282.23	66.01	319.06	0.00	0.00	476.10	0.00
BERDRAC	BERDAN, RACHEL										2,315.50
	GROSS:	2,850.37	2,850.37	0.00	2,850.37	2,850.37	3,032.31	3,032.31	3,032.31	2,850.37	
3,032.31	EMPLOYEE:	(186.88)	(99.00)	0.00	(176.72)	(41.33)	(181.94)			(30.94)	0.00
	EMPLOYER:				176.72	41.33	181.94	0.00	0.00	1.10	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	801.56	0.00
BURDKAI	BURDORF, KAITLYN										2,131.52
	GROSS:	2,475.96	0.00	0.00	2,475.96	2,475.96	2,634.00	2,634.00	2,634.00	2,475.96	
2,634.00	EMPLOYEE:	(155.03)	0.00	0.00	(153.51)	(35.90)	(158.04)			0.00	0.00
	EMPLOYER:				153.51	35.90	158.04	0.00	0.00	1.10	0.00
CLARHAI	CLARK, HAILEY										1,104.51
	GROSS:	1,196.00	0.00	0.00	1,196.00	1,196.00	0.00	1,196.00	1,196.00	1,196.00	
1,196.00	EMPLOYEE:	0.00	0.00	0.00	(74.15)	(17.34)	0.00			0.00	0.00
	EMPLOYER:				74.15	17.34	0.00	0.00	0.00	0.00	0.00
COOPKER	COOPER, KERSTIN										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	1.10	0.00
COOPNIC	COOPER, NICHOLE M										3,603.91
	GROSS:	4,323.07	0.00	0.00	4,323.07	4,323.07	4,785.16	4,785.16	4,785.16	4,498.05	
4,785.16	EMPLOYEE:	(320.60)	0.00	0.00	(268.03)	(62.68)	(287.11)			(242.83)	0.00
	EMPLOYER:				268.03	62.68	287.11	0.00	0.00	1.10	0.00
CRONJEN	CRONEN, JENNIFER										2,156.08
	GROSS:	2,690.06	2,690.06	0.00	2,690.06	2,690.06	3,252.04	3,252.04	3,252.04	3,056.92	
3,252.04	EMPLOYEE:	(167.64)	(90.42)	0.00	(166.78)	(39.01)	(195.12)			(436.99)	0.00
	EMPLOYER:				166.78	39.01	195.12	0.00	0.00	1.10	0.00
FOLKCHR	FOLK, CHRISTOPHER J										4,591.08
	GROSS:	5,515.26	0.00	0.00	5,745.26	5,745.26	6,328.72	6,098.72	6,098.72	5,719.00	
6,328.72	EMPLOYEE:	(334.66)	0.00	0.00	(356.21)	(83.31)	(629.72)			(333.74)	0.00
	EMPLOYER:				356.21	83.31	679.72	0.00	0.00	4.95	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>
FREVSAR	FREVERT, SARAH										
											1,857.22
	GROSS:	2,210.46	2,210.46	0.00	2,210.46	2,210.46	2,351.55	2,351.55	2,351.55	2,210.46	
2,351.55	EMPLOYEE:	(119.38)	(64.76)	0.00	(137.05)	(32.05)	(141.09)			0.00	0.00
	EMPLOYER:				137.05	32.05	141.09	0.00	0.00	0.00	0.00
GUSTMAD	GUSTAFSON, MADELEINE										
											1,798.82
	GROSS:	2,186.25	2,186.25	0.00	2,186.25	2,186.25	0.00	2,186.25	2,186.25	2,186.25	
2,186.25	EMPLOYEE:	(120.27)	(99.91)	0.00	(135.55)	(31.70)	0.00			0.00	0.00
	EMPLOYER:				135.55	31.70	0.00	0.00	0.00	0.00	0.00
HAGGSHE	HAGGERTY, SHELLEY										
											3,799.71
	GROSS:	4,637.36	0.00	0.00	4,637.36	4,637.36	5,326.83	5,326.83	5,326.83	5,007.22	
5,326.83	EMPLOYEE:	(435.64)	0.00	0.00	(287.52)	(67.24)	(319.61)			(416.91)	0.00
	EMPLOYER:				287.52	67.24	319.61	0.00	0.00	0.00	476.10
HALVKAR	HALVORSON, KAREN										
											2,123.99
	GROSS:	2,466.60	0.00	0.00	2,466.60	2,466.60	2,624.04	2,624.04	2,624.04	2,466.60	
2,624.04	EMPLOYEE:	(153.91)	0.00	0.00	(152.93)	(35.77)	(157.44)			0.00	0.00
	EMPLOYER:				152.93	35.77	157.44	0.00	0.00	0.00	1.10
HENNSTA	HENNING, STACY										
											953.41
	GROSS:	1,117.78	0.00	0.00	1,117.78	1,117.78	1,262.90	1,262.90	1,262.90	1,187.13	
1,262.90	EMPLOYEE:	(78.86)	0.00	0.00	(69.30)	(16.21)	(75.77)			(69.35)	0.00
	EMPLOYER:				69.30	16.21	75.77	0.00	0.00	0.00	1.10
JACODOR	JACOBSON, DORLA K										
											2,756.81
	GROSS:	3,337.71	3,337.71	0.00	3,566.87	3,566.87	3,824.22	3,603.45	3,832.61	3,374.00	
3,832.61	EMPLOYEE:	(202.36)	(105.67)	0.00	(221.15)	(51.72)	(229.45)			(265.45)	0.00
	EMPLOYER:				221.15	51.72	229.45	0.00	0.00	0.00	5.60
JULIERI	JULIUS, ERIN										
											1,441.87
	GROSS:	1,731.96	0.00	0.00	1,831.96	1,831.96	2,406.64	2,306.64	2,306.64	2,162.24	
2,406.64	EMPLOYEE:	(108.75)	0.00	0.00	(113.58)	(26.56)	(144.40)			(571.48)	0.00
	EMPLOYER:				113.58	26.56	144.40	0.00	0.00	0.00	479.95
KASTKAR	KASTRUP, KARLA										
											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	0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	1.10
LESTANN	LESTER, ANNE M										
											3,734.30
	GROSS:	4,491.76	0.00	0.00	4,491.76	4,491.76	4,778.47	4,778.47	4,778.47	4,491.76	
4,778.47	EMPLOYEE:	(383.84)	0.00	0.00	(278.49)	(65.13)	(286.71)			(30.00)	0.00
	EMPLOYER:				278.49	65.13	286.71	0.00	0.00	0.00	1.10
LESTDAN	LESTER, DAN										
											1,904.34
	GROSS:	2,246.75	0.00	0.00	2,246.75	2,246.75	2,834.63	2,834.63	2,834.63	2,664.55	
2,834.63	EMPLOYEE:	(170.53)	0.00	0.00	(139.30)	(32.58)	(170.08)			(417.80)	0.00
	EMPLOYER:				139.30	32.58	170.08	0.00	0.00	0.00	476.10
MUSCSYL	MUSCH, SYLVIA										
											2,715.59
	GROSS:	3,450.44	0.00	0.00	3,450.44	3,450.44	3,711.62	3,711.62	3,711.62	3,486.92	
3,711.62	EMPLOYEE:	(458.89)	0.00	0.00	(213.93)	(50.03)	(222.70)			(50.48)	0.00
	EMPLOYER:				213.93	50.03	222.70	0.00	0.00	0.00	1.10
OSTLEMM	OSTLUND, EMMA										
											318.61
	GROSS:	345.00	345.00	0.00	345.00	345.00	0.00	345.00	345.00	345.00	
345.00	EMPLOYEE:	0.00	0.00	0.00	(21.39)	(5.00)	0.00			0.00	0.00
	EMPLOYER:				21.39	5.00	0.00	0.00	0.00	0.00	0.00

Payroll Register - Unitemized

Employee Summary; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing
Month 08/2021

<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>
OSTLLYN	OSTLUND, LYNDA										1,086.22
	GROSS:	1,176.21	1,176.21	0.00	1,176.21	1,176.21	1,251.29	1,251.29	1,251.29	1,176.21	
1,251.29	EMPLOYEE:	0.00	0.00	0.00	(72.93)	(17.06)	(75.06)			0.00	0.00
	EMPLOYER:				72.93	17.06	75.08	0.00	0.00	1.10	0.00
RABIKRI	RABINE, KRISTINA E										2,874.65
	GROSS:	3,507.86	0.00	0.00	3,507.86	3,507.86	3,731.77	3,731.77	3,731.77	3,507.86	
3,731.77	EMPLOYEE:	(364.86)	0.00	0.00	(217.49)	(50.86)	(223.91)			0.00	0.00
	EMPLOYER:				217.49	50.86	223.91	0.00	0.00	1.10	0.00
RAFFAMY	RAFFETY, AMY										274.79
	GROSS:	346.82	346.82	0.00	346.82	346.82	456.50	456.50	456.50	429.11	
456.50	EMPLOYEE:	0.00	0.00	0.00	(21.50)	(5.03)	(27.39)			(127.79)	0.00
	EMPLOYER:				21.50	5.03	27.39	0.00	0.00	1.10	0.00
RAUSBRE	RAUSCH, BRENN A										1,557.23
	GROSS:	1,764.00	0.00	0.00	1,764.00	1,764.00	0.00	1,764.00	1,764.00	1,764.00	
1,764.00	EMPLOYEE:	(71.82)	0.00	0.00	(109.37)	(25.58)	0.00			0.00	0.00
	EMPLOYER:				109.37	25.58	0.00	0.00	0.00	0.00	0.00
RICKHAN	RICK, HANNAH										2,290.52
	GROSS:	2,780.87	0.00	0.00	2,780.87	2,780.87	2,958.37	2,958.37	2,958.37	2,780.87	
2,958.37	EMPLOYEE:	(277.62)	0.00	0.00	(172.41)	(40.32)	(177.50)			0.00	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN										2,468.46
	GROSS:	3,013.06	3,013.06	0.00	3,013.06	3,013.06	3,654.97	3,654.97	3,654.97	3,435.67	
3,654.97	EMPLOYEE:	(206.40)	(107.70)	0.00	(186.81)	(43.69)	(219.30)			(422.61)	0.00
	EMPLOYER:				186.81	43.69	219.30	0.00	0.00	476.10	0.00
STOEASH	STOEL, ASHLEY										3,825.80
	GROSS:	4,937.13	4,937.13	0.00	4,937.13	4,937.13	5,271.77	5,271.77	5,271.77	4,955.46	
5,271.77	EMPLOYEE:	(501.79)	(231.85)	0.00	(306.10)	(71.59)	(316.31)			(18.33)	0.00
	EMPLOYER:				306.10	71.59	316.31	0.00	0.00	1.10	0.00
TRAURUT	TRAUTNER, RUTH										1,852.98
	GROSS:	2,182.81	0.00	0.00	2,182.81	2,182.81	2,366.12	2,366.12	2,366.12	2,224.15	
2,366.12	EMPLOYEE:	(162.85)	0.00	0.00	(135.33)	(31.65)	(141.97)			(41.34)	0.00
	EMPLOYER:				135.33	31.65	141.97	0.00	0.00	1.10	0.00
VANVEMM	VAN VOOREN, EMMA										878.11
	GROSS:	950.85	0.00	0.00	950.85	950.85	0.00	950.85	950.85	950.85	
950.85	EMPLOYEE:	0.00	0.00	0.00	(58.95)	(13.79)	0.00			0.00	0.00
	EMPLOYER:				58.95	13.79	0.00	0.00	0.00	0.00	0.00
VOELHET	VOELTZ, HETHER										2,108.23
	GROSS:	2,291.15	0.00	0.00	2,391.15	2,391.15	2,958.37	2,858.37	2,858.37	2,680.87	
2,958.37	EMPLOYEE:	0.00	0.00	0.00	(148.25)	(34.67)	(177.50)			(489.72)	0.00
	EMPLOYER:				148.25	34.67	177.50	0.00	0.00	479.95	0.00
Subtotal:				Female: 30	Male: 4	Total: 34		Net:		64,130.42	
	GROSS:	77,362.32	24,587.77	0.00	78,021.48	78,021.48	80,293.71	86,290.04	86,519.20	81,472.41	
86,949.20	EMPLOYEE:	(5,480.42)	(814.81)	0.00	(4,837.33)	(1,131.31)	(5,067.63)			(5,487.28)	0.00
	EMPLOYER:				4,837.33	1,131.31	5,117.63	0.00	0.00	3,932.89	0.00

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 00	GENERAL LONG-TERM LIABILITIES			
<u>Fund Balance</u>				
00 509	OTHER LONG-TERM LIABILITIES	7,206.52	0.00	7,206.52
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,206.52)	0.00	(7,206.52)
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 10 GENERAL FUND				
<u>Current Assets</u>				
10 101	CASH IN BANK	226,477.36	(136,174.19)	90,303.17
10 110	TAXES RECEIVABLE - CURRENT	118,809.93	(1,297.12)	117,512.81
10 112	TAXES RECEIVABLE - DELINQUENT	2,107.60	(1,441.39)	666.21
10 120	ACCOUNTS RECEIVABLE	52,581.95	(52,581.95)	0.00
10 140	DUE FROM _____ GOVERNMENT	16,017.98	0.00	16,017.98
10 180	INVESTMENTS	308,921.39	0.00	308,921.39
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	728,909.21	(191,494.65)	537,414.56
Total Assets and Deferred Outflows of Resources:		728,909.21	(191,494.65)	537,414.56
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	93,652.82	(93,652.82)	0.00
10 404	CONTRACTS PAYABLE	83,980.36	(44,199.62)	39,780.74
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	12,752.10	(7,151.62)	5,600.48
10 553	TAXES LEVIED FOR FUTURE PERIODS	120,917.53	(2,738.51)	118,179.02
	Current Liabilities Subtotal:	311,381.38	(147,742.57)	163,638.81
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	413,534.83	(43,752.08)	369,782.75
	Fund Balance Subtotal:	417,527.83	(43,752.08)	373,775.75
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		728,909.21	(191,494.65)	537,414.56

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 11	IMPREST FUND - ADV PYMT ACCT			
	<u>Current Assets</u>			
11 101	CASH	1,954.95	794.30	2,749.25
	Current Assets Subtotal:	<u>1,954.95</u>	<u>794.30</u>	<u>2,749.25</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,954.95</u>	<u>794.30</u>	<u>2,749.25</u>
	<u>Fund Balance</u>			
11 704 005	FUND BALANCE - UNDESIGNATED	1,954.95	794.30	2,749.25
	Fund Balance Subtotal:	<u>1,954.95</u>	<u>794.30</u>	<u>2,749.25</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,954.95</u>	<u>794.30</u>	<u>2,749.25</u>

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	286,982.58	(119,528.52)	167,454.06
21 110	TAXES RECEIVABLE - CURRENT	70,789.41	(494.02)	70,295.39
21 112	TAXES RECEIVABLE - DELINQUENT	1,032.30	(231.95)	800.35
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLC	73,199.65	0.00	73,199.65
	Current Assets Subtotal:	<u>432,003.94</u>	<u>(120,254.49)</u>	<u>311,749.45</u>
	Total Assets and Deferred Outflows of Resources:	<u>432,003.94</u>	<u>(120,254.49)</u>	<u>311,749.45</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	120,270.95	(120,270.95)	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	86,500.80	(725.97)	85,774.83
	Current Liabilities Subtotal:	<u>206,771.75</u>	<u>(120,996.92)</u>	<u>85,774.83</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	225,232.19	742.43	225,974.62
	Fund Balance Subtotal:	<u>225,232.19</u>	<u>742.43</u>	<u>225,974.62</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>432,003.94</u>	<u>(120,254.49)</u>	<u>311,749.45</u>

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 22 SPECIAL EDUCATION FUND				
<u>Current Assets</u>				
22 101	CASH IN BANK	167,085.93	(21,320.46)	145,765.47
22 110	TAXES RECEIVABLE - CURRENT	75,492.92	(526.72)	74,966.20
22 112	TAXES RECEIVABLE - DELINQUENT	1,337.00	(230.08)	1,106.92
	Current Assets Subtotal:	<u>243,915.85</u>	<u>(22,077.26)</u>	<u>221,838.59</u>
Total Assets and Deferred Outflows of Resources:		<u>243,915.85</u>	<u>(22,077.26)</u>	<u>221,838.59</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	17,150.13	(17,150.13)	0.00
22 404	CONTRACTS PAYABLE	7,423.30	(3,711.68)	3,711.62
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	970.29	(486.66)	483.63
22 553	TAXES LEVIED FOR FUTURE PERIODS	89,738.84	(756.80)	88,982.04
	Current Liabilities Subtotal:	<u>115,286.41</u>	<u>(22,105.27)</u>	<u>93,181.14</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	128,629.44	28.01	128,657.45
	Fund Balance Subtotal:	<u>128,629.44</u>	<u>28.01</u>	<u>128,657.45</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>243,915.85</u>	<u>(22,077.26)</u>	<u>221,838.59</u>

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH IN BANK	(10,209.52)	666.99	(9,542.53)
51 120	ACCOUNTS RECEIVABLE	12,202.25	(12,202.25)	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>14,309.63</u>	<u>(11,535.26)</u>	<u>2,774.37</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>60,351.63</u></u>	<u><u>(11,535.26)</u></u>	<u><u>48,816.37</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	5,645.86	(5,645.86)	0.00
51 404	CONTRACTS PAYABLE	4,487.20	(2,281.11)	2,206.09
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	1,473.65	(741.76)	731.89
	Current Liabilities Subtotal:	<u>11,606.71</u>	<u>(8,668.73)</u>	<u>2,937.98</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	35,985.67	(2,866.53)	33,119.14
51 760	FUND BALANCE - UNASSIGNED	45.80	0.00	45.80

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Fund Balance Subtotal:	44,197.05	(2,866.53)	41,330.52
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	60,351.63	(11,535.26)	48,816.37

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND				
<u>Current Assets</u>				
53 101	CASH IN BANK	(17,550.33)	38,150.11	20,599.78
53 120	ACCOUNTS RECEIVABLE	20,085.37	(16,894.87)	3,190.50
	Current Assets Subtotal:	<u>2,535.04</u>	<u>21,255.24</u>	<u>23,790.28</u>
<u>Long-term Assets</u>				
53 202	BUILDINGS	91,457.49	0.00	91,457.49
	Long-term Assets Subtotal:	<u>91,457.49</u>	<u>0.00</u>	<u>91,457.49</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>149,900.78</u>	<u>21,255.24</u>	<u>171,156.02</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	7,174.01	(7,174.01)	0.00
53 404	CONTRACTS PAYABLE	6,532.07	(6,191.55)	340.52
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	73,199.65	0.00	73,199.65
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	782.43	(731.44)	50.99
	Current Liabilities Subtotal:	<u>87,688.16</u>	<u>(14,097.00)</u>	<u>73,591.16</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	47,108.12	35,352.24	82,460.36
	Fund Balance Subtotal:	<u>47,108.12</u>	<u>35,352.24</u>	<u>82,460.36</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>149,900.78</u>	<u>21,255.24</u>	<u>171,156.02</u>

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
	<u>Current Assets</u>			
71 101	CASH	5,432.95	659.25	6,092.20
	Current Assets Subtotal:	<u>5,432.95</u>	<u>659.25</u>	<u>6,092.20</u>
	Total Assets and Deferred Outflows of Resources:	<u>5,432.95</u>	<u>659.25</u>	<u>6,092.20</u>
	<u>Fund Balance</u>			
71 704 005	FUND BALANCE - UNDESIGNATED	5,432.95	659.25	6,092.20
	Fund Balance Subtotal:	<u>5,432.95</u>	<u>659.25</u>	<u>6,092.20</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>5,432.95</u>	<u>659.25</u>	<u>6,092.20</u>

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 72 AGENCY FUND - STUDENT COUNCIL				
<u>Current Assets</u>				
72 101	CASH	1,881.51	(38.97)	1,842.54
	Current Assets Subtotal:	<u>1,881.51</u>	<u>(38.97)</u>	<u>1,842.54</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,881.51</u>	<u>(38.97)</u>	<u>1,842.54</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,881.51	(38.97)	1,842.54
	Fund Balance Subtotal:	<u>1,881.51</u>	<u>(38.97)</u>	<u>1,842.54</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,881.51</u>	<u>(38.97)</u>	<u>1,842.54</u>

Annual; Processing Month 07/2021; Accounts to Include Accounts with Activity

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

Batch Description: JULY 31 2021 CHECK RECONCILIATION Processing Month: 07/2021
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	07/31/2021	681,248.08

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36982	AFLAC	07/01/2021	1,527.29
36986	SANFORD HEALTH FLEX PLAN	07/01/2021	15.40
36989	THE STANDARD INSURANCE COMPANY	07/01/2021	9.04
36992	SHELLY ANDERSON	07/26/2021	38.34
36993	ARTHUR J GALLAGHER RISK MANAGEMENT SERVICES INC	07/26/2021	1,959.00
36994	ASB PROTECTIVE TRUST	07/26/2021	20,119.00
36995	ASB WORKERS' COMPENSATION FUND	07/26/2021	5,631.00
36996	ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA	07/26/2021	786.28
36997	BIG STONE LUMBER INC.	07/26/2021	13,413.26
36998	BRIANS GLASS & DOOR INC	07/26/2021	10,387.52
36999	CASH-WA DISTRIBUTING CO	07/26/2021	4,184.79
37000	CENTURY BUSINESS PRODUCTS INC	07/26/2021	240.93
37001	CONROY ELECTRIC INC	07/26/2021	17,550.00
37002	TERRI CORDREY	07/26/2021	500.00
37003	DEFEA TRANSPORTATION	07/26/2021	45.00
37004	BRADEN FEMLING	07/26/2021	155.00
37005	SAMMY FEMLING	07/26/2021	30.00
37007	GRANT COUNTY REVIEW	07/26/2021	279.36
37009	HARTMAN'S SUPERVALU FOODS	07/26/2021	501.08
37010	HILLYARD/SIOUX FALLS	07/26/2021	1,597.31
37011	HOUGHTON MIFFLIN HARCOURT PUBLISHING COMPANY	07/26/2021	24,483.77
37013	MILBANK SCHOOL DISTRICT	07/26/2021	100,144.38
37014	ORTONVILLE INDEPENDENT AND NORTHERN STAR	07/26/2021	63.00
37015	ORTONVILLE PUBLIC SCHOOLS	07/26/2021	304.58
37016	CHLOE RABE	07/26/2021	220.00
37017	CHLOE RABE	07/26/2021	77.00
37018	RONGLIEN EXCAVATING INC	07/26/2021	20,024.68
37019	RURAL SOLUTIONS INC	07/26/2021	2,334.99
37020	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	07/26/2021	1,008.00
37021	SD DEPARTMENT OF HEALTH	07/26/2021	294.50
37022	SD TEACHER PLACEMENT CENTER	07/26/2021	435.00
37023	SHI INTERNATIONAL	07/26/2021	868.00
37024	SOFTWARE UNLIMITED INC	07/26/2021	3,700.00
37025	SOUTH DAKOTA SCHOOL SUPERINTENDENTS ASSOCIATION	07/26/2021	185.00
37026	TRAPP PLUMBING COMPANY INC	07/26/2021	11,292.07
37027	TRI STATE WATER INC	07/26/2021	94.50
37028	ULTIMATE DRYWALL INC.	07/26/2021	18,789.96
37029	US FOODS	07/26/2021	2,026.60
37030	WATERTOWN PUBLIC OPINION PAYMENT PROCESSING CENTER	07/26/2021	817.00
37031	BRAMBLE PARK ZOO	07/27/2021	535.50
	Total:		266,668.13

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
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681,248.08	(266,668.13)	414,579.95	414,579.95	0.00
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Cleared Automatic Payment Total:	34,754.68
Cleared Checks Total:	52,753.57
Cleared Direct Deposit Total:	
Cleared Void Total:	697.00
Cleared Cash Receipt Total:	150,734.86
Cleared Manual Journal Entries Total:	(479.20)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

7/31/2021

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
53 410	6/30/2021	MJ21-065		91,457.49	LLLC NEW BUILDING COST
53 202	6/30/2021	MJ21-065	91,457.49		LLLC NEW BUILDING COST
21 130	6/30/2021	MJ21-065	91,457.49		LLLC NEW BUILDING COST
21 3500 000 520	6/30/2021	MJ21-065		91,457.49	LLLC NEW BUILDING COST
53 101	6/30/2021	MJ21-066		18,257.84	LLLC PAYMENT TO NEW BUILDING COSTS
53 410	6/30/2021	MJ21-066	18,257.84		LLLC PAYMENT TO NEW BUILDING COSTS
21 101	6/30/2021	MJ21-066	18,257.84		LLLC PAYMENT TO NEW BUILDING COSTS
21 130	6/30/2021	MJ21-066		18,257.84	LLLC PAYMENT TO NEW BUILDING COSTS
10 101	7/6/2021	MJ22-001		394.82	2QTR 2021 SD UI TAX
10 1111 000 250	7/6/2021	MJ22-001	394.82		2QTR 2021 SD UI TAX
11 101	7/23/2021	MJ22-002		927.63	ADV PYMT CKS
11 1190 000 479 011	7/23/2021	MJ22-002	927.63		ADV PYMT CKS
72 101	7/23/2021	MJ22-002		707.72	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	7/23/2021	MJ22-002	707.72		STUDENT COUNCIL PAYMENTS
53 101	7/15/2021	MJ22-003		84.38	LLLC CITY INVOICE
53 3500 000 319	7/15/2021	MJ22-003	84.38		LLLC CITY INVOICE
53 4151 305	7/23/2021	MJ22-004		1,800.00	MOVE FROM OST TO LLLC PER DIRECTOR
53 4151 305	7/23/2021	MJ22-004	1,800.00		MOVE FROM OST TO LLLC PER DIRECTOR
10 553	7/20/2021	MJ22-005	1,651.67		GRANT COUNTY JUNE 2021 APPORTIONMENT
10 110	7/20/2021	MJ22-005		264.31	GRANT COUNTY JUNE 2021 APPORTIONMENT
10 112	7/20/2021	MJ22-005		1,387.36	GRANT COUNTY JUNE 2021 APPORTIONMENT
21 553	7/20/2021	MJ22-005	279.14		GRANT COUNTY JUNE 2021 APPORTIONMENT
21 110	7/20/2021	MJ22-005		60.11	GRANT COUNTY JUNE 2021 APPORTIONMENT
21 112	7/20/2021	MJ22-005		219.03	GRANT COUNTY JUNE 2021 APPORTIONMENT
22 553	7/20/2021	MJ22-005	281.38		GRANT COUNTY JUNE 2021 APPORTIONMENT
22 110	7/20/2021	MJ22-005		64.10	GRANT COUNTY JUNE 2021 APPORTIONMENT
22 112	7/20/2021	MJ22-005		217.28	GRANT COUNTY JUNE 2021 APPORTIONMENT
10 553	7/20/2021	MJ22-005	1,086.84		ROBERTS COUNTY JUNE 2021 APPORTIONMENT
10 110	7/20/2021	MJ22-005		1,032.81	ROBERTS COUNTY JUNE 2021 APPORTIONMENT
10 112	7/20/2021	MJ22-005		54.03	ROBERTS COUNTY JUNE 2021 APPORTIONMENT
21 553	7/20/2021	MJ22-005	446.83		ROBERTS COUNTY JUNE 2021 APPORTIONMENT
21 110	7/20/2021	MJ22-005		433.91	ROBERTS COUNTY JUNE 2021 APPORTIONMENT
21 112	7/20/2021	MJ22-005		12.92	ROBERTS COUNTY JUNE 2021 APPORTIONMENT
22 553	7/20/2021	MJ22-005	475.42		ROBERTS COUNTY JUNE 2021 APPORTIONMENT
22 110	7/20/2021	MJ22-005		462.62	ROBERTS COUNTY JUNE 2021 APPORTIONMENT
22 112	7/20/2021	MJ22-005		12.80	ROBERTS COUNTY JUNE 2021 APPORTIONMENT
				227,566.49	TOTAL DEBITS AND CREDITS



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE, SD 57501-5070
(605) 773-3595

RUSSELL A. OLSON
AUDITOR GENERAL

August 4, 2021

Christopher Folk, Business Manager
Big Stone City School District No. 25-1
655 Walnut Street
Big Stone City, SD 57216

Dear Mr. Folk:

This letter authorizes Eide Bailly, LLP, CPA's, to perform the audit of the Big Stone City School District, as of and for the two years ended June 30, 2021 per your recent request.

South Dakota Codified Law (SDCL) 4-11-7 requires the Auditor General to approve the audit report prior to final payment. The minimum standards which must be met by the accountant before audit report approval are:

- (a) Audit firms that have not performed government audits in South Dakota during the last 3 years must furnish information to the Department of Legislative Audit documenting that the engagement team collectively possesses the technical knowledge, skills and experience necessary to be competent for the type of work being performed before beginning work on that assignment, as required by *Government Auditing Standards* (GAGAS), (Yellow Book).
- (b) The audit firm shall furnish to the Department of Legislative Audit a copy of its most recently completed Peer Review Report, in accordance with *Government Auditing Standards*. Generally, the Peer Review shall have been completed within 3 years from the date the firm starts (begins field work on) its first audit in accordance with GAGAS. Subsequent reviews should be conducted every 3 years thereafter.
- (c) A financial and compliance audit must be conducted in accordance with GAGAS and OMB Uniform Guidance, if applicable.
- (d) Financial statements are to be prepared in accordance with GASB Statements and Interpretations applicable in the circumstances.

- (e) The auditor must follow-up on findings and recommendations made in the most recent prior audit of the auditee, and report on their status as required by GAGAS or OMB Uniform Guidance, as applicable in the circumstances.
- (f) A draft copy of the entire audit report package and, for cities and school districts only, the completed statutory controls checklist, must be forwarded to the Auditor General for desk review and approval prior to the issuance of the final report.
- (g) A statement indicating total professional time and fees billed for audit services must be filed with the Auditor General when the final report copies are submitted.
- (h) Audit documentation supporting the report is subject to review at any time, both prior to and/or after final report approval and acceptance.
- (i) After the audit report has been approved by the Auditor General, the following minimum number of audit reports are to be distributed as indicated:

To be distributed by the accountant to:

Business Manager	1
Chairman of School Board	1
Official Newspaper	1
together with "Notice of Audit" legal publication (see SDCL 4-11-7.2).	
Auditor General -	The number of copies to be determined upon report draft review -- a minimum of 2.

Sincerely,



Russell A. Olson
Auditor General

RAO:sld

cc: Eide Bailly, LLP
Certified Public Accountants
PO Box 430
Aberdeen, SD 57402-0430

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 who is licensed with authority to prescribe drugs to humans, 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 debilitating medical condition or symptom associated with the debilitating medical condition. The document must specify the patient's debilitating medical condition and 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>

1st Reading-8/16/2021
2nd Reading-
Date Adopted-
Last Revised-

MEDICAL CANNABIS ADMINISTRATION PLAN

Before the administration of medical cannabis on school property or at a school-sponsored activity, at the beginning of each school year and at any time when the qualifying student's administration of medical cannabis changes, the student's parent/guardian must complete and submit to the district this form, the student's registry identification card, the designated caregiver(s) card, and a written signed certification[1] by the recommending practitioner that also includes the dosage, frequency or time of administration, and length of time between dosages.

To be completed by the parent/guardian:

Name of Qualifying Student[2]: _____

School: _____ Grade: _____

Name and Phone Number of Student's Designated Caregiver(s)[3]: _____

By initialing the following statements and signing below, the undersigned parent/guardian hereby acknowledges:

_____ I have read and agree to comply with the procedure regarding the administration of medical cannabis to qualifying students as outlined in Policy JHCDE.

_____ I assume all responsibility for the provision, administration, maintenance, possession, storage and use of medical cannabis to my child.

_____ I understand that no school personnel are required to administer medical cannabis to my child, and that only a registered designated caregiver will be allowed to administer medical cannabis to my child.

_____ I understand that I or the designated caregiver for my child will not at any time possess on school property an amount of medical cannabis that exceeds my child's prescribed daily dosage, that it will be transported in a container that meets the packaging and labeling requirements specified by the South Dakota Department of Health, and that as soon as I or my child's designated caregiver administer the dosage of medical cannabis, I or my child's designated caregiver must remove any remaining cannabis from the school property or school-sponsored activity.

_____ I understand that the district will determine a designated location and any protocols regarding the administration of medical cannabis to my child and that this plan does not allow for the administration of medical cannabis on federal property or any location that prohibits cannabis on its property.

_____ I agree to notify the School District of any change in circumstances as outlined in Policy JHCDE.

_____ I understand that permission to administer medical cannabis in accordance with this plan may be revoked for the failure to comply with the procedure, rules or requirements of the administration of medical cannabis to qualifying students or other policies.

By signing below, I hereby release and hold harmless the School District, its officers, agents, employees, and volunteers from any and all liability, damages, injury or other legal claims which I now have or may hereafter have arising out of the administration of medical cannabis to my child.

Date: _____
Signature of parent or guardian

[1] "Written certification" means the completed South Dakota Department of Health form dated and signed by a physician who is licensed with authority to prescribe drugs to humans, 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 debilitating medical condition or symptom associated with the debilitating medical condition. The document must specify the patient's debilitating medical condition and that it is made in the course of a bona fide practitioner-patient relationship.
[2] "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.
[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 SD 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.

To be completed by the school:

I have received the following:

____ Student's registry identification card approved by the State of South Dakota Department of Health authorizing the administration of medical cannabis to the student. The expiration date is: _____

____ The designated caregiver(s) card approved by the State of South Dakota Department of Health authorizing the administration of medical cannabis to the student.

____ Written certification signed by the recommending practitioner that also includes the dosage, frequency or time of administration, and length of time between dosages.

The student's identified designated caregiver's administration of the permissible form of medical cannabis in the designated location has been conditionally approved as follows:

Permissible form(s) |4| of medical cannabis to be administered:

Oil/Lotion Tincture Edible Product Other: _____

Administration method to be used: _____

Dosage Amount: _____ Time(s) to be Administered: _____

Location of administration |5| on school property or at a school-sponsored activity:

Date: _____

Name and Signature of Nurse: _____

Name and Signature of Administrator: _____

Copies of the current registry identification card and the registered designated caregiver(s) card will be retained in the student's educational record and updated as needed.

Provide copies of the Administration Plan to:

- Parent/Guardian
- Designated Caregiver (if different than parent/guardian)
- School Principal
- Student's Teacher(s)
- School Nurse

|4| "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. Other non-smokable forms may be approved on a case by case basis.

|5| "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.

1st Reading-8/16/2021

2nd Reading-

Date Adopted-

Last Revised-

ADMINISTRATION OF MEDICINES MEDICATIONS TO STUDENTS

School personnel shall not administer prescription or nonprescription medication to students unless appropriate administration cannot reasonably be accomplished outside of school hours.

For purposes of this policy, the term "medication" includes both prescription medication and nonprescription medication, but does not include medical cannabis. The administration of medical cannabis shall be in accordance with the Board's policy on administration of medical cannabis to qualified students.

Students will not be permitted to take medication while at school unless the administration of such medicine is coordinated by the school district nurse acting under specific written request of the parent or guardian and under the written instructions of the student's physician.

When such a request is made by a parent or guardian, a full release from the responsibilities pertaining to the administration and consequences of such medications must also be presented to the principal by the student's parent or guardian.

Parent/guardian requests to store and/or administer prescription or nonprescription medications to students must be in writing, on a Consent for Medication Administration District Form. The Consent for Medication Administration must be completely filled out, signed and dated by the parent/ guardian. The Consent for Medication Administration must be renewed annually. Any product that could be considered a drug, including "natural remedies", herbs, vitamins, dietary supplements or homeopathic medications will be managed as a prescription medication. These products would require a written order from a physician or licensed health care provider and completion of a Consent for Medication Administration by the parent/guardian.

When medication is brought to school for a student, the student's teacher, principal, nurse or secretary will be made aware that the student will be taking medication. If a child has medication at school without prior notification the parent/guardian will be contacted. Medications should be transported to and from school by a parent/guardian.

All medications must be stored in a locked medicine cabinet, managed by the school nurse or school personnel trained in medication administration. Prescription medications to be stored and/or administered must be in a pharmacy labeled container. The label must specify the student's name, name of physician/licensed health care provider, the date of the prescription and the directions for use. If the dosage of the medication is changed by the physician/licensed health care provider, a new bottle must be received from the parent and a new Consent for Medication completed. Non-prescription medications to be stored and/or administered should be in the original container.

It is the responsibility of the student to come to the office to take his/her medication. Any student who uses the medication in a manner other than the manner prescribed may be subject to disciplinary action.

Prescription medication administration may be delegated only to those individuals who have successfully completed the training program as required by law. No school employee, other than the school nurse, shall be required to be trained by a licensed health care profession for the purpose of being trained in the administration of prescription medication, or shall be required to administer prescription medication, without the employee's prior written consent.

Legal References:

ARSD 20:48:04.01:09	<u>Registration required for delegated medication administration</u>
SDCL 13-32-10	<u>Definition of terms regarding self-administration of medication</u>
SDCL 13-32-11	<u>Student self-administration of prescription asthma and anaphylaxis medication</u>
SDCL 13-32-12	<u>Disciplinary action regarding self-administration of medication</u>
SDCL 13-32-13	<u>Applicability of provisions regarding self-administration of medication</u>
SDCL 13-33A	<u>School health services</u>
SDCL 13-33A-6	<u>Administration of epinephrine auto-injector</u>
SDCL 34-20G	<u>Medical Cannabis</u>
POLICY JHCDB	<u>Epinephrine auto-injectors</u>
POLICY JHCDA	<u>Student self-administration of asthma or anaphylaxis medication</u>
POLICY JHCDC	<u>Diabetes health care and insulin administration</u>
POLICY JHC	<u>Student health</u>

1st Reading-6/21/2016
2nd Reading-7/19/2016
Date Adopted-7/19/2016
Last Revised-9/20/2021

USE OF ALCOHOL, DRUGS, AND CONTROLLED SUBSTANCES

Student and employee safety is a paramount concern to the school board. Employees under the influence of alcohol and/or other drugs are a serious risk to themselves, to students, and to other employees. Therefore, the school board will not tolerate the unlawful manufacture, use, possession, sale, distribution, or being under the influence of alcohol and/or other drugs. Any employee who violates this policy will be subject to disciplinary action, which may include dismissal, and referral for prosecution. Each employee of the district is hereby notified that, as a condition of employment, the employee must abide by the terms of this policy and will report to the superintendent any criminal alcohol and/or other drug statute convictions for any alcohol and/or drug violation. Such notification must be made by the employee to the Superintendent/CEO no later than five (5) days after conviction. Should the affected employee be the Superintendent/CEO s/he will report to the Board no later than the next regular meeting of the Board.

Within thirty (30) days after receipt of information concerning an alleged or proven violation(s) of this policy, the district will take appropriate disciplinary action, which may include termination of employment, requiring the employee to participate in alcohol and/or other drug abuse assistance or rehabilitation programs, and possible referral for prosecution.

The school board recognizes that employees who have an alcohol and/or other drug use/abuse problem should be encouraged to seek professional assistance. An employee who requests assistance shall be provided a listing of the regional treatment facilities or agencies to assist him/her in their choice of a service provider.

~~When a staff member has consumed alcoholic and/or illegal drugs off school property and/or before a school activity, the staff member will not be allowed on school property or to participate in school activities. Staff members who violate this regulation will be subject to the same disciplinary sanctions, as for possession or consumption on school property.~~

If there is reason to suspect that a staff member is under the influence of alcohol and/or illegal drugs, the staff member will not be allowed on school property or to participate in school activities. Staff members will be subject to discipline for arriving at school or at a school activity under the influence of alcohol and/or an illegal drug. For the purposes of this policy, "illegal drug" means narcotics, drugs and controlled substances as defined in federal law or state law. "Illegal drugs" also includes any prescription or over-the-counter drug that does not meet the following four criteria:

1. the employee has a current and valid prescription for the drug or the drug is sold over-the-counter;
2. the drug is used or possessed for the purpose for which it was prescribed or sold over-the-counter;
3. the drug is used or possessed at the dosage prescribed or recommended; and
4. the drug is used or possessed consistent with the safe and efficient performance of the employee's job duties.

Any staff member who is taking a drug or medication, whether or not prescribed by the staff member's physician, which may adversely affect that staff member's ability to perform work in a safe or productive manner is required to report such use of medication to his or her supervisor. This includes drugs that are known or advertised as possibly affecting judgment, coordination or any of the senses, including those that may cause drowsiness or dizziness.

The school board hereby commits itself to a continuing good faith effort to maintain a drug-free environment.

A copy of this policy shall be given to all present and future employees.

Legal References:

SDCL 13-43-6.1

Just cause for termination or nonrenewal

SDCL 34-20G

Medical Cannabis

USC Title 41 Chapter 81

Drug-Free Workplace Act of 1988

1st Reading-4/19/2016

2nd Reading-5/17/2016

Date Adopted-5/17/2016

Last Revised-9/20/2021

ALCOHOL AND OTHER DRUG USE BY STUDENTS

The following document outlines policy on student use of alcohol and other drugs in the school district. This policy is in effect on premises owned, leased or maintained by the school district, at all school-related activities on and off campus, on vehicles used to transport students to and from school or at other activities and in vehicles parked on school property. Students and parents/guardians are expected to know and understand the policy provisions and its mandatory nature. A copy of the policy will be provided to all students and parents.

POLICY

A student shall not possess, use, distribute, transfer, conceal, sell, attempt to sell, deliver, nor be under the influence of alcohol and/or other illegal drugs. Students shall not engage in alcohol and/or other drug use/abuse, nor possess paraphernalia specific to the use of alcohol and/or other drugs.

Students who use prescription drugs authorized by a licensed physician do not violate this policy if the students conform to the prescription and appropriate school policies.

DISCIPLINARY SANCTIONS AND IMPLEMENTATION PROCEDURES

- A. The following procedures will be used in dealing with possession, use, or being under the influence of alcohol and other drugs. State and federal regulations regarding special education students will be followed.

First Offense:

1. The administration will notify the parent(s)/guardians(s) and schedule a conference;
2. The administration shall suspend the student for ten (10) days in compliance with student due process procedures;
3. The administration shall notify available law enforcement authorities;

The suspension of a student who completes a drug/alcohol assessment from a certified or licensed addition counselor or a licensed physician trained in chemical dependency and recommended program, if any, will be commuted to three (3) days, provided the assessment and program are completed, unless good cause is shown to and approved by the administration, within twenty (20) school days. Fees for this assessment and treatment are the responsibility of the student and family.

Upon receipt of appropriate authorization, the agency or professional will notify the school administration in writing that the student has been evaluated and to comply successfully, completed any recommended treatment program.

Second Offense:

1. The administration will contact the parent(s)/guardian(s) and schedule a conference.

2. The administration shall notify available law enforcement authorities.
3. The administration shall suspend for ten (10) days in compliance with student due process procedures.

A long-term suspension hearing shall be scheduled before the school board pursuant to due process rules for long-term suspension. The administration will recommend to the school board that the student be suspended for ninety (90) school days. The ninety (90) day suspension for a second offense may be reduced to ten (10) school days if the student completes an accredited intensive prevention or treatment program. Fees for this assessment and/or treatment are the responsibility of the student and family.

Subsequent Offenses:

1. The administration will contact the parent(s)/guardian(s) and schedule a conference.
 2. The administration shall notify available law enforcement authorities.
 3. The administration shall suspend for ten (10) days in compliance with student due process procedures.
 4. An expulsion hearing shall be scheduled before the school board pursuant to due process rules for expulsion. The administration will recommend to the school board that the student be expelled.
- B. Distributing (supplying free or selling) Alcohol and Other Drugs or Material Represented to be a Controlled Substance - (all occurrences):
1. The administration will contact the parent(s)/guardian(s) and schedule a conference.
 2. The administration shall notify available law enforcement authorities.
 3. The administration shall suspend for ten (10) days in compliance with student due process procedures.
 4. A long-term suspension hearing shall be scheduled before the school board pursuant to due process rules for long-term suspension. The administration will recommend to the school board that the student be suspended for up to ninety (90) school days.
 5. A second offense for distributing alcohol or drugs shall result in an expulsion hearing being scheduled before the school board and the administration will recommend the student be expelled for one year.
 6. State and federal regulations regarding special education students will be followed.

USE OF ALCOHOL SENSORS

In keeping with its commitment to protect all pupils and the school community from the harm of alcohol use, the Board authorizes the Superintendent/CEO, Principals, and/or designee(s), to use a portable breath test (PBT) and passive breath alcohol sensor device (PBASD) to screen for evidence of breath alcohol.

The purpose for using a PBT and PBASD is to protect pupils who may be under the influence of alcohol, other pupils, staff and community members attending school events and to deter the use of alcohol by pupils. As PBT and PBASD implementation is intended primarily as a deterrent to student and youth alcohol use, nothing set forth in this policy precludes school district personnel from using the power of observation and professional judgment when there is reasonable suspicion of youth alcohol consumption.

The Board authorizes PBT and PBASD screening of students during the school day upon reasonable suspicion that a student may have consumed alcohol, and of attendees before, during and after school activities/events including, but not limited to dances, athletic events, proms, class trips, drama productions, graduation ceremonies, or school assemblies.

Procedurally, district personnel will not vary from the normal course of action outlined in ASBSD's Reference Policy JGD: Student Suspension or Expulsion when evidence of alcohol consumption is derived from a PBT, PBASD reading or personal observation.

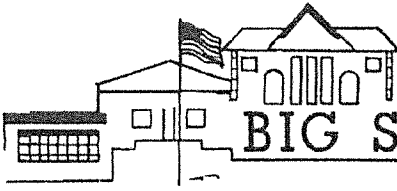
If the PBT or PBASD screening indicates the presence of alcohol on District student, the matter shall be reported to the Principal or designee and law enforcement. District students violating this policy will be disciplined according to the discipline procedures outlined in this policy and other relevant policies. School age persons from other districts attending school and district sponsored events who are suspected of alcohol consumption will be reported to the Principal or designee and law enforcement.

The Board shall provide notices to students, staff, parents and guardians of this policy.

Legal References:

SDCL 13-32-4	<u>School board to assist in discipline</u>
SDCL 13-32-4.2	<u>Procedure for suspension</u>
SDCL 13-32-4.3	<u>Effect of suspension or expulsion on enrollment</u>
SDCL 13-32-9	<u>Suspension from extracurricular activities</u>
SDCL 22-42-19	<u>Drug free zones created</u>
SDCL 26-11-5.1	<u>Notice by law enforcement of suspected student alcohol/drug violation or violence threat</u>
SDCL 34-20G	<u>Medical Cannabis</u>
Public Law 101-226	<u>Drug-free school and communities act of 1989</u>
POLICY IGD	<u>Extra-curricular activities</u>
POLICY JGD	<u>Student suspension and expulsion</u>

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



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

August 16, 2021

Subject: 2021FY Funds Transfer Amplification #2 – Food Service

Big Stone City School Board of Education-

*After further review of the food service fund the following recommendation is being presented;

Recommendation by the business manager to transfer up to but not exceed the following funds from the General Fund 10 to the following funds below:

Per the June 2021 Balance Sheet Report the following funds had a negative balance of:
(Cash + AR – AP=Ending)

- Food Service Fund 51 = (\$9,614)

Journal Entries:

Date	Account	Debit	Credit
6/30/2021	10 101		\$9,614
6/30/2021	10 8110 000 690	\$9,614	
6/30/2021	51 101	\$9,614	
6/30/2021	51 5110		\$9,614

*This addition brings the total to be transferred from capital outlay fund (45%) to the general fund to cover the deficits of Fund 53 and Fund 51 to \$27,050. At the July 2021 meeting this transfer was estimated at \$37,500.

Thank you,

Christopher J Folk

CEO/Business Manager

Big Stone City School District #25-1