

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

September 21, 2020 at 6:00 PM

Location: School Cafeteria

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. Sue Westermeyer, ASBSD School Board U, school board training opportunity
 2. Wellness Committee – member opportunity; please talk to Mr. Folk to obtain more details. The committee may not have to meet this year if nothing changes drastically from USDA. We do have a current Wellness Policy in place.
 3. Appointment of a board member to the ASBSD’s Delegate Assembly
 - a. Motion: ____ MC: __ (____-____)
 - b. Principal Report or discussion
 1. 2020 Fall Benchmark Data
 2. Start of the 2020-2021 school year
 - 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; you will notice a lot of requisitions still being paid out this month; ASBSD prop/liab insurance \$21,070; Renaissance Learning/Freckle student programs used \$5,360 paid with by Title II funds; ASBSD Work Comp Ins renewal \$4,261; Kitchen mini-split AC unit purchased from Larry’s Refrigeration \$5,169; installation by Conroy Electric \$1,480.56; Tip Top Tree Service trimming around the school grounds \$1,700; kitchen fire inspection done along with school and LLC fire alarm system inspections and monitoring for the fiscal year.
 3. Payroll Register – Unitemized Report (current month)

4. Balance Sheet
5. Check Reconciliation Report
6. Manual Journal Entry Board Report
7. ASBSD and SASD recommendation in regards to COVID-19 procedures
8. Executive Order from U.S. President in regards to employees paying social security tax until December 31 2020. This would then have to be paid back in the following months of Jan, Feb, and so on. It is a deferral and it is recommended at this time to not partake. Schools are opting out of this.
9. The school received a letter from the DOE that stated our Summer Food Service Program review for the 2019 summer, was accepted and completed with no findings or recommendations.
10. 2020 Summer Food Service Results; utilizing UC-SSO due to COVID-19; Mar-Aug 2020
 - a. Serviced 8,526 child breakfasts
 - b. Serviced 8,598 child lunches
 - c. 108 total days served; 78-79 avg. meals served for each breakfast and lunch each day

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

- a. Learning Center Update

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); August 17 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 additional credit hours accumulated for a lane change for Nichole Cooper, Third Grade Teacher.
 - a. All transcripts have been received and reviewed. The administration recommends approval as presented.
 6. Approval of the Milbank Tuition Agreement #2
 - a. This is the second tuition agreement that adds one student that was missed in the original agreement. The administration recommends approval as presented.
 7. Approval of the Letter of Assignment for Jennifer Cronen as additional 2020 Summer School Teacher
 8. Approval of the Letter of Assignment for Leon Schmieg as School Bus Driver
 9. Approval of the Letter of Assignment for Arlo Anderson as Custodian
 10. Approval of the Letter of Assignment for Christy DiNatale as Preschool Paraprofessional
 11. Approval of the Letter of Assignment for Kerstin Cooper as Paraprofessional
 12. Approval of the Letter of Assignment for Chery Boogaard as Cook
 - a. The candidates above completed the application process and were chosen by the administration for their respective positions. The administration recommends approval as presented.
 13. Approval of the letter of resignation for Autumn Roberts as Preschool Paraprofessional
 14. Approval of the letter of resignation for Elizabeth Rausch as Learning Center Staff
 15. Approval of the Bonanza Educational Center Service Agreement

- a. This is an annual agreement that we have considered each year. It allows our K-8 grades to go to the center 3 times each school year. The cost is \$9 per student. The administration recommends approval as presented.
- 16. Approval of the Emergency School Bus Mutual Assistance Pact
 - a. This is an agreement that our school has been a part of since its beginning. Information regarding this will be at the meeting if needed. The administration recommends approval as presented.
- 17. Approval of the following South Dakota Open Enrollment Applications, #060, #061, #062, #063, #064, #065, #066, #067, #068, and #069

9. Separate Action Items

- a. Approval of the Ortonville School District Transportation Agreement
 - 1. Due to timing of when this agreement was tabled then due to lack of motion was not approved, it was discussed by both district administrators that this agreement would be nice to have in place in case of an emergency throughout this school year. The agreement has a clause added that if the service is not being used by the lessee, BSCS, then no payment will be made to the lessor, Ortonville School. The administration recommends approval as presented.
 - 2. **Motion:** _____ **MC:**___ (___-___)
- b. Approval of the 2020-2021 Proposed Budget and Means of Finance
 - 1. Proposed budget attached to the school board agenda. The administration recommends approval as presented.
 - 2. **Motion:** _____ **MC:**___ (___-___)
- c. Approval of the 2020-2021 Levy Request
 - 1. Per the Proposed Budget and Means of Finance above, these are the levies the district will request to properly balance the budget. The request will be submitted to the county auditors before October 1, pursuant to SDCL 13-11-2 and 13-11-3. The administration recommends approval as presented.
 - 2. **Motion:** _____ **MC:**___ (___-___)
- d. Consideration of Big Stone City School District Employees as Critical Infrastructure Workers
 - 1. BSCS is considering the approval of its employees as critical infrastructure workers as without our employees we cannot continue to operate as a school district. The health and well-being of the school district's staff are very important. Other school districts have been consulted and it has been recommended by legal council to approve this motion. The administration recommends approval as presented.
 - 2. **Motion:** _____ **MC:**___ (___-___)

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

- b. School facility rental for the 2020-2021 school year; exercise group, annual Big Stone VB League, etc
- c. Next school board meeting: Based on reorg meeting, third Monday of the month: October 17, 2020 (regular meeting) at 6:00pm in the cafeteria due to COVID-19 social distancing procedures

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	3,531.89	6,331.72
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	971.64
1140	UTILITY TAX	8,702.52	16,717.31
1190	PENALTIES AND INTEREST ON TAX	35.95	220.41
1510	INTEREST EARNED	2.43	5.23
1791	YEARBOOK SALES	0.00	10.00
1973	MEDICAID INDIRECT ADM SERVICES	423.79	423.79
2110	COUNTY APPORTIONMENT	0.01	429.29
3111	STATE AID	11,717.00	23,434.00
4151	OTHER STATE REV.	0.00	0.00
10	GENERAL FUND	<u>24,413.59</u>	<u>48,543.39</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	959.75	1,563.26
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	283.11
1190	PENALTIES AND INTEREST ON TAX	6.53	51.28
21	CAPITAL OUTLAY FUND	<u>966.28</u>	<u>1,897.65</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	951.98	1,550.57
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	252.98
1190	PENALTIES AND INTEREST ON TAX	6.47	47.59
1973	MEDICAID INDIRECT ADM SERVICES	24.00	24.00
22	SPECIAL EDUCATION FUND	<u>982.45</u>	<u>1,875.14</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	1,928.00	1,928.00
1620	SALES TO ADULTS	0.00	16.00
1990	OTHER	853.20	853.20
4810	FEDERAL REIMBURSEMENT	12,248.38	12,248.38
51	FOOD SERVICE FUND	<u>15,029.58</u>	<u>15,045.58</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1981	DAY CARE CENTER SERVICES	14,554.12	20,337.78
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	6,008.42	7,374.42
1990	OTHER	1,566.70	4,363.70
4810	FEDERAL REIMBURSEMENT	1,205.59	1,205.59
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>23,334.83</u>	<u>33,281.49</u>
Grand Total:		<u>64,726.73</u>	<u>100,643.25</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

09/18/2020 11:07 AM

Regular; Processing Month 08/2020; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 29,694.82	\$ 55,736.60
21	CAPITAL OUTLAY FUND	\$ 10,656.93	\$ 10,656.93
22	SPECIAL EDUCATION FUND	\$ 0.38	\$ 0.38
51	FOOD SERVICE FUND	\$ 9,742.72	\$ 13,280.59
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 26,656.59	\$ 46,696.87
Grand Total:		\$ 76,751.44	\$ 126,371.37

Per Bank Statement	Ending-	August 31, 2020	
MAIN Account			\$ 286,927.02
CD First State Bank; 1.9%; Maturity 3/10/2022			\$ 303,120.92
(11) ADV PYMT & (71) FLEX Account			\$ 10,470.51
(72) STUDENT COUNCIL Account			\$ 2,207.33

NOTE:

Invoice Number	Vendor Name	Invoice Date
Checking Account ID 1	Fund Number 10	GENERAL FUND
SEPT 2020	ADVANCE PAYMENT FUND	09/08/2020
(SCHOOL CHECKING FUND)		43.25 CK# 4547 SD DCI BACKGROUND CK (DINATALE)
(SCHOOL CHECKING FUND)		43.25 CK# 4550 SD DCI BACKGROUND CK (SCHMIEG)
(SCHOOL CHECKING FUND)		7.35 SCHOOL POSTAGE
(SCHOOL CHECKING FUND)		80.00 CK# 4545 FRANK BOOTS LAWN CARE
Vendor Name	ADVANCE PAYMENT FUND	<hr/> 173.85
2021FY WORK	ASB PROTECTIVE TRUST	09/01/2020
COMP		21,070.00 2021FY PROP/LIAB INS RENEWAL
(PROP/LIAB INS)		
Vendor Name	ASB PROTECTIVE TRUST	<hr/> 21,070.00
20-Sep-0001	BMO MASTERCARD	09/21/2020
(PCARD)		27.78 PCARD1 Runnings CUSTODIAL SUPPLIES
(PCARD)		35.98 PCARD5 AMAZON TITLE LAMPS
(PCARD)		109.36 PCARD5 AMAZON COPY PAPER ELEM/MS
(PCARD)		51.28 PCARD5 Subway DL MEET MEAL COVID CRF
(PCARD)		174.37 PCARD5 Officemax MS ROE REQ
(PCARD)		119.88 PCARD5 Educationcom Prem TITLE REQ
(PCARD)		207.17 PCARD5 Target GR 4 REQ
(PCARD)		88.20 PCARD4 Scholastic Education ELEM GR 5 RE
(PCARD)		7.09 PCARD4 Carlson Drug GR K REQ
(PCARD)		13.85 PCARD4 Dollar General GR K REQ
(PCARD)		29.00 PCARD4 Screencastify ELEM GR K COVID CRF
(PCARD)		43.71 PCARD5 AMAZON LANYARDS FOR FACE MASKS CO
(PCARD)		56.16 PCARD5 AMAZON PLEXIGLASS DIVIDERS COVID
(PCARD)		23.96 PCARD5 Target GR 2 REQ
(PCARD)		20.79 PCARD5 WALMART ELEM PLAYGROUND BALLS
(PCARD)		46.64 PCARD3 Caseys REGISTRATION DAY MEAL
(PCARD)		19.98 PCARD1 Runnings CUSTODIAL GRASS SEED
(PCARD)		39.00 PCARD1 MACDADDYS FUEL FOR LAWNMOWER
(PCARD)		54.59 PCARD2 Hy-Vee TEACHER IN SERVICE SUPPLIE
(PCARD)		15.55 PCARD2 WALMART TEACHER IN SERVICE SUPPLI
(PCARD)		100.64 PCARD2 WALMART OFFICE SUPPLIES
(PCARD)		22.42 PCARD2 Caseys TEACHER IN SERVICE MEAL
(PCARD)		21.59 PCARD2 Caseys TEACHER IN SERVICE MEAL
(PCARD)		41.36 PCARD2 Dollar General NEW YEAR STAFF SUP
(PCARD)		69.08 PCARD2 Dollar General NEW YEAR STAFF SUP
(PCARD)		54.85 PCARD2 MACDADDYS BUS FUEL
(PCARD)		42.55 PCARD2 Weebly WEBSITE UPGRADE COVID CRF
(PCARD)		5.29 PCARD6 Menards CUSTODIAL SUPPLIES
(PCARD)		29.00 PCARDC Screencastify MS STOEL COVID CRF

Invoice Number	Vendor Name	Invoice Date	Description	Amount
(PCARD)			156.83 PCARDC Cintas CUSTODIAL SERV	
(PCARD)			5,360.00 PCARDC RenLearn TITLE II FUNDS PROGRAMS	
(PCARD)			264.00 PCARDC Tubbs Of Soft Water SOFTENER RENT	
(PCARD)			83.75 PCARDC SCHOOLMATE MS PLANNERS	
(PCARD)			129.60 PCARDC SCHOOLMATE ELEM PLANNERS	
(PCARD)			68.51 PCARDC Cintas CUSTODIAL SERV	
(PCARD)			590.32 PCARDC Waste Mgmt GARBAGE	
(PCARD)			30.00 PCARDC Sarlettes Music MUSIC SUPPLIES	
(PCARD)			57.60 PCARDC AMAZON LAUNDRY BAGS COVID CRF	
(PCARD)			31.98 PCARDC AMAZON FACE MASKS COVID CRF	
(PCARD)			12.99 PCARDC AMAZON COVID SUPPLIES CRF	
(PCARD)			560.00 PCARDC 3d Security SCHOOL INSPECTION	
(PCARD)			360.00 PCARDC 3d Security SCHOOL MONITORING	
(PCARD)			36.00 PCARDC Ortonville Indepen CLASSIFIED AD	
(PCARD)			93.15 PCARDC Face Shield FACE SHIELDS COVID CR	
(PCARD)			16.74 PCARDC AMAZON OFFICE SUPPLIES	
(PCARD)			460.98 PCARDC Customink STAFF T-SHIRTS	
(PCARD)			1,173.71 PCARDC Hillyard CUST SUPPLY CO FUND	
(PCARD)			600.80 PCARDC Hillyard COVID SUPPLIES CRF	
(PCARD)			336.98 PCARDC Centurylink TELEPHONE 2 MONTHS	
(PCARD)			11.95 PCARDC AMAZON OFFICE SUPPLIES	
(PCARD)			93.00 PCARDC Tri State Water WATER SERV	
(PCARD)			18.90 PCARDC AMAZON ELEM GR K BOOK	
(PCARD)			135.00 PCARDC Rochester 100 PURP FOLDER ELEM RE	
(PCARD)			46.93 PCARD4 Trend Store GR 5 REQ	
(PCARD)			59.55 PCARD4 Carson Dellosa ELEM GR 5 REQ	
(PCARD)			19.97 PCARD4 Dollar General GR K REQ	

Vendor Name BMO MASTERCARD

12,380.36

2021FY BONANZA EDUCATION CENTER 09/15/2020
(FIELD TRIPS) 630.00 ANNUAL BONANZA FEE; K-8 - 70 STUDENTS

Vendor Name BONANZA EDUCATION CENTER

630.00

UTILITIES1-0117 CITY OF BIG STONE CITY	09/08/2020
(UTILITIES - 1952 BUILDING)	110.91 ELECTRIC
(UTILITIES - 1952 BUILDING)	47.72 WATER & SEWER CHARGES
UTILITIES2-0117 CITY OF BIG STONE CITY	09/08/2020
(UTILITIES-1900)	413.24 ELECTRIC
(UTILITIES-1900)	52.29 WATER & SEWER CHARGES
UTILITIES3-0117 CITY OF BIG STONE CITY	09/08/2020
(UTILITIES - GYM)	457.18 ELECTRIC
(UTILITIES - GYM)	37.07 WATER & SEWER CHARGES

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name CITY OF BIG STONE CITY

1,118.41

4201 CLOUD9WORLD

09/08/2020

(SEL PROGRAM)

504.00 SEL PROGRAM; COVID-19

Vendor Name CLOUD9WORLD

504.00

15483 CONROY ELECTRIC INC

09/01/2020

(MAINTENANCE & SUPPLIES)

604.66 SURGE PROT 3 PANELS, KITCHEN HOOD FAN

Vendor Name CONROY ELECTRIC INC

604.66

442694 DURICK FIRE EXTINGUISHERS

09/01/2020

(FIRE EXTINGUISHERS)

114.00 ANNUAL INSPECTION OF FIRE EXTINGUISHERS

Vendor Name DURICK FIRE EXTINGUISHERS

114.00

SEPT 2020 FOLK, CHRISTOPHER

09/08/2020

(REIMBURSEMENT)

49.50 SEPT 2020 NE SUPT MEETING MILEAGE

Vendor Name FOLK, CHRISTOPHER

49.50

SEPT 2020 FOOD SERVICE FUND

09/01/2020

(SCHOOL FOOD SERVICE FUND)

132.86 SUMMER OST SNACK

Vendor Name FOOD SERVICE FUND

132.86

8/31/2020 STMT GRANT COUNTY REVIEW

09/08/2020

(ADVERTISING)

137.00 JULY 20 2020 BOARD PROCEEDINGS

(ADVERTISING)

59.78 AUG 17 2020 BOARD PROCEEDINGS

Vendor Name GRANT COUNTY REVIEW

196.78

SEPT 2020 JULIUS, ERIN

09/14/2020

(REIMBURSEMENT)

23.95 SURGE PROTECTOR

(REIMBURSEMENT)

57.99 SILVER ASSET TAGS FOR TECH INVENTORY

Vendor Name JULIUS, ERIN

81.94

2021FY SUPT NORTHEAST SUPERINTENDENTS
DUES

09/08/2020

(SUPERINTENDENT MEMBERSHIP DUES)

50.00 2021FY NE SUPT MEETING DUES

Vendor Name NORTHEAST SUPERINTENDENTS

50.00

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	BMO MASTERCARD		6,342.65	
15493	CONROY ELECTRIC INC (MAINTENANCE & SUPPLIES)	09/01/2020	1,480.56	WIRE IN NEW KITCHEN MINI SPLIT
	Vendor Name CONROY ELECTRIC INC		1,480.56	
15493	TIP TOP TREE SERVICE (TREE REMOVAL SERVICE)	09/01/2020	1,700.00	TREE TRIMMING AND REMOVAL SERVICE
	Vendor Name TIP TOP TREE SERVICE		1,700.00	
Fund Number 21			9,523.21	
Checking Account ID 1	Fund Number 22			SPECIAL EDUCATION FUND
20-Sep-0001	BMO MASTERCARD	09/21/2020	40.94	PCARDC AMAZON SPED SUPPLIES
	(PCARD)		40.94	
	Vendor Name BMO MASTERCARD		40.94	
SEPT 2020	TOSTENSON, KRISTIN (EARLY CHILDHOOD SPED SERVICES)	09/01/2020	125.00	EARLY CHILDHOOD EVAL; SPED 619 GRANT GMS
	Vendor Name TOSTENSON, KRISTIN		125.00	
Fund Number 22			165.94	
Checking Account ID 1	Fund Number 51			FOOD SERVICE FUND
SEPT 2020	ANDERSON, SHELLY	09/14/2020	56.44	KITCHEN SHELF
	(REIMBURSEMENT)		56.44	
	Vendor Name ANDERSON, SHELLY		56.44	
20-Sep-0001	BMO MASTERCARD	09/21/2020	6.81	PCARD6 Mikes Jack N Jill FOOD SERV SUPPL
	(PCARD)		34.52	PCARD6 Hy-Vee SCHOOL FOOD
	(PCARD)		12.78	PCARD6 Mikes Jack N Jill SCHOOL FOOD
	(PCARD)		17.01	PCARD6 Menards SCHOOL FOOD
	(PCARD)		254.00	PCARDC Summit Companies KITCHEN FIRE INS
	(PCARD)		21.28	PCARD6 Hy-Vee SCHOOL FOOD
	(PCARD)		26.64	PCARD6 Menards FOOD SERV SUPPLIES
	(PCARD)		10.61	PCARD6 WALMART SCHOOL FOOD
	(PCARD)		191.64	PCARD6 Samsclub FOOD SERV SUPPLIES
	(PCARD)		22.31	PCARD6 Wyshbone Market SCHOOL FOOD
	(PCARD)		39.29	PCARD6 AMAZON FOOD SERV SUPPLIES
	(PCARD)		32.47	PCARD6 Hy-Vee SCHOOL FOOD

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Vendor Name	BMO MASTERCARD	
		<hr/> 669.36
SEPT 2020	CASH-WA DISTRIBUTING	09/14/2020
(FOOD/CUSTODIAL SUPPLIES)		451.94 SCHOOL FOOD
(FOOD/CUSTODIAL SUPPLIES)		26.53 KITCHEN SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING	
		<hr/> 478.47
SEPT 2020	MILBANK SCHOOL DISTRICT	09/14/2020
(SURPLUS EQUIPMENT)		50.00 LUNCH TABLES
Vendor Name	MILBANK SCHOOL DISTRICT	
		<hr/> 50.00
2021FY LUNCH	REGION 1	09/01/2020
PROG		
(LUNCH PROGRAM)		993.38 2021FY LUNCH PROG
Vendor Name	REGION 1	
		<hr/> 993.38
Fund Number	51	<hr/> 2,247.65
Checking Account ID	1	Fund Number 53 PRESCHOOL/OST/LITTLE LIONS FUND
SEPT 2020	ADVANCE PAYMENT FUND	09/08/2020
(SCHOOL CHECKING FUND)		20.00 CK# 4546 CODY WIIK LLLC LAWCARE
(SCHOOL CHECKING FUND)		80.00 CK# 4549 FRANK BOOTS LAWCARE
Vendor Name	ADVANCE PAYMENT FUND	
		<hr/> 100.00
20-Sep-0001	BMO MASTERCARD	09/21/2020
(PCARD)		39.46 PCARDC Midco LLLC TELEPHONE
(PCARD)		101.07 PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		11.48 PCARD3 TARGET CACFP LLLC
(PCARD)		82.01 PCARD3 Dollar Tree GARAGE SALE FUNDRAISE
(PCARD)		160.70 PCARD3 WALMART GARAGE SALE FUNDRAISER OS
(PCARD)		26.61 PCARD3 AMAZON LLLC VACUUM BAGS
(PCARD)		55.06 PCARD3 Dollar General LLLC CLEANING SUPP
(PCARD)		15.43 PCARD3 AMAZON FRAUD CHARGE
(PCARD)		28.73 PCARD3 AMAZON LLLC SUPPLIES
(PCARD)		39.52 PCARDC Midco LLLC TELEPHONE
(PCARD)		20.18 PCARD3 AMAZON GARAGE SALE FUNDRAISER LLL
(PCARD)		73.84 PCARD3 Lewis Family Drug LLLC SUMMER HEL
(PCARD)		51.04 PCARD3 AMAZON PREK WATER BOTTLES
(PCARD)		51.04 PCARD3 AMAZON LLLC WATER BOTTLES
(PCARD)		17.88 PCARD3 WALMART CACFP LLLC
(PCARD)		35.01 PCARD3 WALMART LLLC SUPPLIES

Invoice Number	Vendor Name	Invoice Date	Description	Amount	Detail Description
(PCARD)				37.42	PCARD3 AMAZON LLLC GARBAGE BAGS
(PCARD)				34.17	PCARD3 Caseys GARAGE SALE FUNDRAISER PIZ
(PCARD)				38.49	PCARD3 Berens CACFP LLLC
(PCARD)				18.11	PCARD3 Dollar General LLLC SUPPLIES
(PCARD)				155.93	PCARD3 HARTMANS CACFP LLLC
(PCARD)				34.04	PCARD3 AMAZON CACFP LLLC
(PCARD)				33.64	PCARD3 AMAZON LLLC SUPPLIES
(PCARD)				10.86	PCARD3 Dollar General CACFP LLLC
(PCARD)				3.00	PCARD3 Dollar General CACFP LLLC
(PCARD)				11.50	PCARD3 Dollar General LLLC SUPPLIES
(PCARD)				3.30	PCARD3 Dollar General OST SUPPLIES
(PCARD)				40.54	PCARD3 Dollar General PREK SUPPLIES
(PCARD)				531.75	PCARDC HARTMANS CACFP LLLC
(PCARD)				480.00	PCARDC 3d Security LLLC INSPECTION
(PCARD)				360.00	PCARDC 3d Security LLLC MONITORING
Vendor Name	BMO MASTERCARD			<u>2,601.81</u>	
SEPT 2020	BURDORF, KAITLYN	09/01/2020			
(REIMBURSEMENT)				20.00	FINGERPRINTING SERVICE FOR BACKGROUND CK
Vendor Name	BURDORF, KAITLYN			<u>20.00</u>	
SEPT 2020	CASH-WA DISTRIBUTING	09/14/2020			
(FOOD/CUSTODIAL SUPPLIES)				36.14	LLC CACFP
Vendor Name	CASH-WA DISTRIBUTING			<u>36.14</u>	
UTILITIES -0014	CITY OF BIG STONE CITY	09/08/2020			
(LLLC-UTILITIES)				73.78	AUG 2020 WATER SEWER
(LLLC-UTILITIES)				308.67	AUG 2020 ELECTRICAL
Vendor Name	CITY OF BIG STONE CITY			<u>382.45</u>	
SEPT 2020	KURTZ, TRACY	09/14/2020			
(CPR INSTRUCTOR)				225.00	CPR INSTRUCTION FOR 3 LLLC STAFF
Vendor Name	KURTZ, TRACY			<u>225.00</u>	
SEPT 2020	LESTER, ANNE	09/14/2020			
(REIMBURSEMENT)				22.97	LLLC INTERNET SERVICE
Vendor Name	LESTER, ANNE			<u>22.97</u>	
SEPT 2020	MILBANK SCHOOL DISTRICT	09/14/2020			

Invoice Number	Vendor Name	Invoice Date
(SURPLUS EQUIPMENT)		Amount Detail Description
		50.00 SMART BOARD W/ PROJECTOR
Vendor Name	MILBANK SCHOOL DISTRICT	
		<u>50.00</u>

SEPT 2020 -0001 NORTHWESTERN ENERGY	09/08/2020
(UTILITIES - NATGAS)	10.00 LLLC HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY
	<u>10.00</u>

SEPT 2020 QUALLS, HOLLY	09/08/2020
(LLC HELP)	80.00 LLLC SUB
Vendor Name	QUALLS, HOLLY
	<u>80.00</u>

SEPT 2020 RABE, CHLOE	09/08/2020
(LLC HELP)	200.00 LLLC HELP
Vendor Name	RABE, CHLOE
	<u>200.00</u>

SEPT 2020 SEIDELL, PAIGE	09/01/2020
(LLC HELP)	50.00 LLLC HELP
SEPT 2020 2 SEIDELL, PAIGE	09/08/2020
(LLC HELP)	150.00 LLLC HELP
Vendor Name	SEIDELL, PAIGE
	<u>200.00</u>

SEPT 2020 -0001 ST. CHARLES CHURCH	09/08/2020
(RENT PAYMENT)	500.00 SEPT 2020 FOR OCT 2020 RENT
Vendor Name	ST. CHARLES CHURCH
	<u>500.00</u>

Fund Number	53	<u>4,428.37</u>
Checking Account ID	1	<u>58,794.78</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>
FREVSAR	FREVERT, SARAH											
												364.78
	GROSS:	395.00	395.00	0.00	395.00	395.00	0.00	395.00	395.00	395.00		
395.00	EMPLOYEE:	0.00	0.00	0.00	(24.49)	(5.73)	0.00				0.00	0.00
	EMPLOYER:				24.49	5.73	0.00	0.00	0.00	0.00	0.00	0.00
GUSTMAD	GUSTAFSON, MADELEINE											
												136.21
	GROSS:	147.50	147.50	0.00	147.50	147.50	0.00	147.50	147.50	147.50		
147.50	EMPLOYEE:	0.00	0.00	0.00	(9.15)	(2.14)	0.00				0.00	0.00
	EMPLOYER:				9.15	2.14	0.00	0.00	0.00	0.00	0.00	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,775.76
	GROSS:	4,612.14	0.00	0.00	4,612.14	4,612.14	5,300.00	5,300.00	5,300.00	4,982.00		
5,300.00	EMPLOYEE:	(436.50)	0.00	0.00	(285.95)	(66.88)	(318.00)				(416.91)	0.00
	EMPLOYER:				285.95	66.88	318.00	0.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN											
												1,353.82
	GROSS:	1,563.61	0.00	0.00	1,563.61	1,563.61	1,663.41	1,663.41	1,663.41	1,563.61		
1,663.41	EMPLOYEE:	(90.18)	0.00	0.00	(96.94)	(22.67)	(99.80)				0.00	0.00
	EMPLOYER:				96.94	22.67	99.80	0.00	0.00	0.00	1.20	0.00
HENNSTA	HENNINGS, STACY											
												1,322.56
	GROSS:	1,578.22	0.00	0.00	1,578.22	1,578.22	1,752.73	1,752.73	1,752.73	1,647.57		
1,752.73	EMPLOYEE:	(134.93)	0.00	0.00	(97.85)	(22.88)	(105.16)				(69.35)	0.00
	EMPLOYER:				97.85	22.88	105.16	0.00	0.00	0.00	1.20	0.00
HENRHIL	HENRICH, HILLARY											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,974.91
	GROSS:	3,618.86	3,618.86	0.00	3,702.19	3,702.19	3,968.18	3,893.24	3,976.57	3,655.15		
3,976.57	EMPLOYEE:	(239.35)	(121.38)	0.00	(229.54)	(53.68)	(238.09)				(119.62)	0.00
	EMPLOYER:				229.54	53.68	238.09	0.00	0.00	0.00	5.70	0.00
JULIERI	JULIUS, ERIN											
												3,181.41
	GROSS:	3,838.14	0.00	0.00	3,838.14	3,838.14	4,570.74	4,570.74	4,570.74	4,296.50		
4,570.74	EMPLOYEE:	(363.12)	0.00	0.00	(237.96)	(55.65)	(274.24)				(458.36)	0.00
	EMPLOYER:				237.96	55.65	274.24	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
												69.10
	GROSS:	74.82	0.00	0.00	74.82	74.82	4,015.77	4,015.77	4,015.77	3,774.82		
4,015.77	EMPLOYEE:	0.00	0.00	0.00	(4.64)	(1.08)	(3,940.95)				0.00	0.00
	EMPLOYER:				4.64	1.08	240.95	0.00	0.00	0.00	0.00	0.00
KELLJAN	KELLY, JANELLE											
												115.44
	GROSS:	125.00	0.00	0.00	125.00	125.00	0.00	125.00	125.00	125.00		
125.00	EMPLOYEE:	0.00	0.00	0.00	(7.75)	(1.81)	0.00				0.00	0.00
	EMPLOYER:				7.75	1.81	0.00	0.00	0.00	0.00	0.00	0.00
LESTANN	LESTER, ANNE M											
												3,492.01
	GROSS:	4,194.26	0.00	0.00	4,194.26	4,194.26	4,461.98	4,461.98	4,461.98	4,194.26		
4,461.98	EMPLOYEE:	(351.39)	0.00	0.00	(260.04)	(60.62)	(267.72)				(30.00)	0.00
	EMPLOYER:				260.04	60.62	267.72	0.00	0.00	0.00	1.20	0.00
LESTDAN	LESTER, DAN											
												1,820.38
	GROSS:	2,144.26	0.00	0.00	2,144.26	2,144.26	2,725.60	2,725.60	2,725.60	2,562.06		
2,725.60	EMPLOYEE:	(159.85)	0.00	0.00	(132.94)	(31.09)	(163.54)				(417.80)	0.00
	EMPLOYER:				132.94	31.09	163.54	0.00	0.00	0.00	476.20	0.00

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
MUSCSYL	MUSCH, SYLVIA											
												2,823.16
	GROSS:	3,585.86	0.00	0.00	3,585.86	3,585.86	3,855.68	3,855.68	3,855.68	3,624.34		
3,855.68	EMPLOYEE:	(478.39)	0.00	0.00	(222.32)	(51.99)	(231.34)				(48.48)	0.00
	EMPLOYER:				222.32	51.99	231.34	0.00	0.00	0.00	1.20	0.00
OSTLEMM	OSTLUND, EMMA											
												671.84
	GROSS:	727.50	727.50	0.00	727.50	727.50	0.00	727.50	727.50	727.50		
727.50	EMPLOYEE:	0.00	0.00	0.00	(45.11)	(10.55)	0.00				0.00	0.00
	EMPLOYER:				45.11	10.55	0.00	0.00	0.00	0.00	0.00	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,164.43
	GROSS:	1,260.88	1,260.88	0.00	1,260.88	1,260.88	1,341.36	1,341.36	1,341.36	1,260.88		
1,341.36	EMPLOYEE:	0.00	0.00	0.00	(78.17)	(18.28)	(80.48)				0.00	0.00
	EMPLOYER:				78.17	18.28	80.48	0.00	0.00	0.00	1.20	0.00
RABIKRI	RABINE, KRISTINA E											
												2,873.00
	GROSS:	3,507.83	0.00	0.00	3,507.83	3,507.83	3,731.73	3,731.73	3,731.73	3,507.83		
3,731.73	EMPLOYEE:	(366.48)	0.00	0.00	(217.49)	(50.86)	(223.90)				0.00	0.00
	EMPLOYER:				217.49	50.86	223.90	0.00	0.00	0.00	1.20	0.00
RAFFAMY	RAFFETY, AMY											
												425.36
	GROSS:	460.60	460.60	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	1.20	0.00
RICKHAN	RICK, HANNAH											
												2,288.86
	GROSS:	2,780.83	0.00	0.00	2,780.83	2,780.83	2,958.33	2,958.33	2,958.33	2,780.83		
2,958.33	EMPLOYEE:	(279.24)	0.00	0.00	(172.41)	(40.32)	(177.50)				0.00	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	1.20	0.00
ROBEAUT	ROBERTS, AUTUMN											
												1,047.55
	GROSS:	1,301.53	1,301.53	0.00	1,301.53	1,301.53	1,384.61	1,384.61	1,384.61	1,301.53		
1,384.61	EMPLOYEE:	(101.73)	(52.69)	0.00	(80.69)	(18.87)	(83.08)				0.00	0.00
	EMPLOYER:				80.69	18.87	83.08	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,583.29
	GROSS:	3,171.09	3,171.09	0.00	3,171.09	3,171.09	3,788.10	3,788.10	3,788.10	3,560.81		
3,788.10	EMPLOYEE:	(228.61)	(116.60)	0.00	(196.61)	(45.98)	(227.29)				(389.72)	0.00
	EMPLOYER:				196.61	45.98	227.29	0.00	0.00	0.00	476.20	0.00
STOEASH	STOEL, ASHLEY											
												2,956.84
	GROSS:	3,689.38	3,689.38	0.00	3,689.38	3,689.38	3,944.37	3,944.37	3,944.37	3,707.71		
3,944.37	EMPLOYEE:	(302.27)	(148.03)	0.00	(228.74)	(53.50)	(236.66)				(18.33)	0.00
	EMPLOYER:				228.74	53.50	236.66	0.00	0.00	0.00	1.20	0.00
SWEZBEC	SWEZEY, BECKY											
												1,412.42
	GROSS:	1,594.71	0.00	0.00	1,594.71	1,594.71	1,696.50	1,696.50	1,696.50	1,594.71		
1,696.50	EMPLOYEE:	(60.30)	0.00	0.00	(98.87)	(23.12)	(101.79)				0.00	0.00
	EMPLOYER:				98.87	23.12	101.79	0.00	0.00	0.00	1.20	0.00
TAYLELI	TAYLOR, ELIZABETH											
												1,521.39
	GROSS:	1,785.30	0.00	0.00	1,785.30	1,785.30	1,899.26	1,899.26	1,899.26	1,785.30		
1,899.26	EMPLOYEE:	(79.36)	0.00	0.00	(110.69)	(25.89)	(113.96)				(47.97)	0.00
	EMPLOYER:				110.69	25.89	113.96	0.00	0.00	0.00	1.20	0.00
TRAURUT	TRAUTNER, RUTH											
												1,407.26
	GROSS:	1,630.13	0.00	0.00	1,630.13	1,630.13	1,778.16	1,778.16	1,778.16	1,671.47		
1,778.16	EMPLOYEE:	(98.16)	0.00	0.00	(101.07)	(23.64)	(106.69)				(41.34)	0.00
	EMPLOYER:				101.07	23.64	106.69	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>
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
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
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
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
WOLLASH	WOLLSCHLAGER, ASHLEY										
											189.32
	GROSS:	205.00	0.00	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
WOLLKEL	WOLLSCHLAGER, KELLY										
											69.45
	GROSS:	75.20	0.00	0.00	75.20	75.20	80.00	80.00	80.00	75.20	
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.66)	(1.09)	(4.80)			0.00	0.00
	EMPLOYER:				4.66	1.09	4.80	0.00	0.00	0.00	0.00
Subtotal:				Female: 39	Male: 3	Total: 42		Net:		61,888.34	
	GROSS:	74,120.54	23,814.06	0.00	74,403.87	74,403.87	81,490.29	86,186.48	86,269.81	81,297.06	
86,469.81	EMPLOYEE:	(5,181.85)	(738.98)	0.00	(4,613.04)	(1,078.83)	(8,839.42)			(4,129.35)	0.00
	EMPLOYER:				4,613.04	1,078.83	5,089.42	0.00	0.00	0.00	3,129.70

Annual; Processing Month 08/2020; 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 08/2020; 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	137,184.90	(47,869.58)	89,315.32
10 110	TAXES RECEIVABLE - CURRENT	156,288.97	(2,736.58)	153,552.39
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	0.00	303,120.92
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	621,143.48	(50,606.16)	570,537.32
Total Assets and Deferred Outflows of Resources:		621,143.48	(50,606.16)	570,537.32
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	37,117.67	(36,688.31)	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	4,819.28	(5,900.04)	(1,080.76)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	160,826.68	(2,736.58)	158,090.10
	Current Liabilities Subtotal:	202,842.20	(45,324.93)	157,517.27
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	414,308.28	(5,281.23)	409,027.05
	Fund Balance Subtotal:	418,301.28	(5,281.23)	413,020.05
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		621,143.48	(50,606.16)	570,537.32

Annual; Processing Month 08/2020; 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	2,272.45	6.75	2,279.20
	Current Assets Subtotal:	<u>2,272.45</u>	<u>6.75</u>	<u>2,279.20</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,272.45</u>	<u>6.75</u>	<u>2,279.20</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,272.45	6.75	2,279.20
	Fund Balance Subtotal:	<u>2,272.45</u>	<u>6.75</u>	<u>2,279.20</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,272.45</u>	<u>6.75</u>	<u>2,279.20</u>

Annual; Processing Month 08/2020; 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	144,353.09	(9,690.65)	134,662.44
21 110	TAXES RECEIVABLE - CURRENT	51,318.58	(959.75)	50,358.83
21 112	TAXES RECEIVABLE - DELINQUENT	1,431.12	0.00	1,431.12
	Current Assets Subtotal:	197,102.79	(10,650.40)	186,452.39
Total Assets and Deferred Outflows of Resources:		197,102.79	(10,650.40)	186,452.39
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	67,428.79	(959.75)	66,469.04
	Current Liabilities Subtotal:	67,428.79	(959.75)	66,469.04
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	129,674.00	(9,690.65)	119,983.35
	Fund Balance Subtotal:	129,674.00	(9,690.65)	119,983.35
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		197,102.79	(10,650.40)	186,452.39

Annual; Processing Month 08/2020; 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	84,810.31	(3,217.41)	81,592.90
22 110	TAXES RECEIVABLE - CURRENT	46,778.60	(951.51)	45,827.09
22 112	TAXES RECEIVABLE - DELINQUENT	1,694.47	0.00	1,694.47
	Current Assets Subtotal:	<u>133,283.38</u>	<u>(4,168.92)</u>	<u>129,114.46</u>
Total Assets and Deferred Outflows of Resources:		<u>133,283.38</u>	<u>(4,168.92)</u>	<u>129,114.46</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
22 404	CONTRACTS PAYABLE	3,711.62	(3,711.62)	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	484.83	(487.86)	(3.03)
22 553	TAXES LEVIED FOR FUTURE PERIODS	61,381.99	(951.51)	60,430.48
	Current Liabilities Subtotal:	<u>65,582.29</u>	<u>(5,150.99)</u>	<u>60,431.30</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	67,701.09	982.07	68,683.16
	Fund Balance Subtotal:	<u>67,701.09</u>	<u>982.07</u>	<u>68,683.16</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>133,283.38</u>	<u>(4,168.92)</u>	<u>129,114.46</u>

Annual; Processing Month 08/2020; 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	(5,969.41)	2,047.57	(3,921.84)
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>6,347.49</u>	<u>2,047.57</u>	<u>8,395.06</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>52,389.49</u></u>	<u><u>2,047.57</u></u>	<u><u>54,437.06</u></u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	307.19	(307.19)	0.00
51 404	CONTRACTS PAYABLE	2,206.09	(2,206.09)	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
51 453 007	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	726.04	(726.01)	0.03
	Current Liabilities Subtotal:	<u>3,239.32</u>	<u>(3,239.29)</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	36,436.72	5,286.86	41,723.58
	Fund Balance Subtotal:	<u>44,602.30</u>	<u>5,286.86</u>	<u>49,889.16</u>

Balance Sheet

Period Ending: August 2020

Annual; Processing Month 08/2020; 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>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	52,389.49	2,047.57	54,437.06

Annual; Processing Month 08/2020; 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	(15,348.73)	(2,735.92)	(18,084.65)
53 120	ACCOUNTS RECEIVABLE	2,514.48	(2,514.48)	0.00
	Current Assets Subtotal:	<u>(12,834.25)</u>	<u>(5,250.40)</u>	<u>(18,084.65)</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>43,074.00</u>	<u>(5,250.40)</u>	<u>37,823.60</u>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	1,702.82	(1,702.82)	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	231.89	(225.82)	6.07
	Current Liabilities Subtotal:	<u>1,934.71</u>	<u>(1,928.64)</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	26,034.79	(3,321.76)	22,713.03
	Fund Balance Subtotal:	<u>26,034.79</u>	<u>(3,321.76)</u>	<u>22,713.03</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>43,074.00</u>	<u>(5,250.40)</u>	<u>37,823.60</u>

Balance Sheet

Period Ending: August 2020

Annual; Processing Month 08/2020; 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	8,207.03	(15.72)	8,191.31
	Current Assets Subtotal:	<u>8,207.03</u>	<u>(15.72)</u>	<u>8,191.31</u>
	Total Assets and Deferred Outflows of Resources:	<u>8,207.03</u>	<u>(15.72)</u>	<u>8,191.31</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	8,207.03	(15.72)	8,191.31
	Fund Balance Subtotal:	<u>8,207.03</u>	<u>(15.72)</u>	<u>8,191.31</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>8,207.03</u>	<u>(15.72)</u>	<u>8,191.31</u>

Balance Sheet

Period Ending: August 2020

Annual; Processing Month 08/2020; 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	0.00	2,207.33
	Current Assets Subtotal:	<u>2,207.33</u>	<u>0.00</u>	<u>2,207.33</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,207.33</u>	<u>0.00</u>	<u>2,207.33</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	2,207.33	0.00	2,207.33
	Fund Balance Subtotal:	<u>2,207.33</u>	<u>0.00</u>	<u>2,207.33</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,207.33</u>	<u>0.00</u>	<u>2,207.33</u>

Annual; Processing Month 08/2020; 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:	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: AUGUST 31 2020 CHECK RECONCILIATION Processing Month: 08/2020
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	08/31/2020	286,927.02

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36668	AFLAC	08/03/2020	1,124.16
36670	GRANT COUNTY COMBINED APPEAL	08/03/2020	60.00
36672	SANFORD HEALTH FLEX PLAN	08/03/2020	11.55
36675	THE STANDARD	08/03/2020	9.04
36678	CASH-WA DISTRIBUTING	08/17/2020	1,772.84
36684	STACY HENNINGS	08/17/2020	78.07
36686	LARRY'S REFRIGERATION & HEATING INC	08/17/2020	307.19
	Total:		<u>3,362.85</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
286,927.02	(3,362.85)	283,564.17	283,564.17

Cleared Automatic Payment Total:	35,259.89
Cleared Checks Total:	29,503.85
Cleared Direct Deposit Total:	(62,666.24)
Cleared Void Total:	
Cleared Deposit Total:	67,241.21
Cleared Manual Journal Entries Total:	(33.21)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

8/31/2020

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 1111 501 319	9/21/2020	MJ21-006		57.99	MOVE TECH PURCHASE TO CORR ACCT
10 1111 300 541	9/21/2020	MJ21-006	57.99		MOVE TECH PURCHASE TO CORR ACCT
10 101	8/21/2020	MJ21-007		33.21	MEDICAID ADMIN FEE
10 2490 000 319	8/21/2020	MJ21-007	33.21		MEDICAID ADMIN FEE
11 101	8/31/2020	MJ21-008		1,053.25	ADV PYMT CKS
11 1190 000 479 011	8/31/2020	MJ21-008	1,053.25		ADV PYMT CKS
71 101	8/28/2020	MJ21-008		625.61	FLEX PAYMENT TXFR AND RETIREE HEALTH CHECK
71 1190 000 479 012	8/28/2020	MJ21-008	625.61		FLEX PAYMENT TXFR AND RETIREE HEALTH CHECK
10 553	8/20/2020	MJ21-009	1,190.45		GRANT COUNTY JULY 2020 APPORTIONMENT
10 110	8/20/2020	MJ21-009		1,190.45	GRANT COUNTY JULY 2020 APPORTIONMENT
21 553	8/20/2020	MJ21-009	453.02		GRANT COUNTY JULY 2020 APPORTIONMENT
21 110	8/20/2020	MJ21-009		453.02	GRANT COUNTY JULY 2020 APPORTIONMENT
22 553	8/20/2020	MJ21-009	449.40		GRANT COUNTY JULY 2020 APPORTIONMENT
22 110	8/20/2020	MJ21-009		449.40	GRANT COUNTY JULY 2020 APPORTIONMENT
10 553	8/20/2020	MJ21-009	1,546.13		ROBERTS COUNTY JULY 2020 APPORTIONMENT
10 110	8/20/2020	MJ21-009		1,546.13	ROBERTS COUNTY JULY 2020 APPORTIONMENT
21 553	8/20/2020	MJ21-009	506.73		ROBERTS COUNTY JULY 2020 APPORTIONMENT
21 110	8/20/2020	MJ21-009		506.73	ROBERTS COUNTY JULY 2020 APPORTIONMENT
22 553	8/20/2020	MJ21-009	502.11		ROBERTS COUNTY JULY 2020 APPORTIONMENT
22 110	8/20/2020	MJ21-009		502.11	ROBERTS COUNTY JULY 2020 APPORTIONMENT
			6,417.90	6,417.90	TOTAL DEBITS AND CREDITS

BALANCE MUST BE ZERO

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 August 17, 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

Sue Christensen, soon to be appointed school board member

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

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

The Pledge of Allegiance was recited.

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

Motion by Henrich, seconded by Westermeyer, to approve the appointment of new board member, Sue Christensen, for a 1-year term. 4 votes yes. Motion Carried.

Oath of Office was recited and accepted.

Community Input Session: none presented

Communication Items

- School Board Communication: none presented
- Principal Report: Start Well 2020/Distance Learning Development Committee has been meeting regularly to review all options and concerns that need to be addressed for this upcoming 2020-2021 school year. Preliminary enrollment numbers discussed.
- CEO/Business Manager Report: the following reports were presented; Revenue/Expenditure Summary Report, BSCS Board Report – Detail, Bills and BMO PCard, Payroll Register – Unitemized Report, Balance Sheet, Check Reconciliation Report, and Manual Journal Entry Board Report.

Financial Report

	10	21	22	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLC FUND
July 1, 2020	\$186,832.07	\$144,000.13	\$88,402.58	(\$5,278.40)	(\$15,225.62)
TOTAL RECEIPTS	\$26,228.06	\$931.37	\$892.69	\$12,852.40	\$24,356.09
TOTAL DISBURSEMENTS	(\$75,875.23)	(\$578.41)	(\$4,484.96)	(\$13,543.41)	(\$24,479.20)
July 31, 2020	\$137,184.90	\$144,353.09	\$84,810.31	(\$5,969.41)	(\$15,348.73)

Certificate of Deposit – \$303,120.92

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$10,479.48

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

The following bills were approved:

GENERAL FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),160.00 BMO MASTERCARD,(PCARD),7,165.57 CITY OF BIG STONE CITY, (UTILITIES),939.80 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),671.15 CRONEN, JENNIFER ,(REIMBURSEMENT),44.76 DEFEA TRANSPORTATION,(BUS INSPECTION),45.00 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),613.20 GRANT COUNTY REVIEW,(ADVERTISING),257.41 HENNINGS, STACY ,(REIMBURSEMENT),78.07 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),26.77 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA,(MEMBERSHIP & DUES),345.00

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),6,742.33 JULIUS, ERIN ,(REIMBURSEMENT),39.60 WINDOW WORLD,(WINDOW TREATMENTS),3,875.00

SPECIAL EDUCATION FUND: NONE

FOOD SERVICE FUND: BMO MASTERCARD,(PCARD),523.90 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),1,334.45 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),131.38 LARRY'S REFRIGERATION & HEATING INC,(MAINTENANCE SERVICES),307.19 US FOODS,(FOOD PURCHASES),3,141.35

PRESCHOOL/LEARNING CENTER/OST FUND: ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),900.00 BMO MASTERCARD,(PCARD),1,772.78 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),438.39 CITY OF BIG STONE CITY, (UTILITIES),372.08 LESTER, ANNE ,(REIMBURSEMENT),22.97 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),10.00 RABE, CHLOE ,(LLLC HELP),300.00 SEIDELL, PAIGE ,(LLLC HELP),250.00 ST. CHARLES CHURCH,(RENT PAYMENT),500.00 US FOODS,(FOOD PURCHASES),449.90

Action Items

Motion by VanLith, seconded by Westermeyer, to approve the **Consent Agenda** as presented. Recusal of vote below by Hillary Henrich. 4 votes yes. Motion Carried.

- Approval of minutes from previous meeting(s); July 20 2020 meeting
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest; Hillary Henrich, Beyond Concrete to complete cement work at the school.
- Approval of the Emergency School Bus Mutual Assistance Pact
- Approval of Kelly Wollschlager as Physical Education Assistant Teacher for the 2020-2021 school year.
- Approval of the Teacher and Support Staff Handbooks for the 2020-2021 school year.

Tabled Action Items

Approval of the Ortonville School Transportation Agreement, no approval due to lack of motion.

Separate Action Items

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

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

Discussion

There were discussions on the following items:

- Next school board meeting: Based on reorg meeting, third Monday of the month: September 21, 2020 (regular meeting) at 6:00pm in the cafeteria due to COVID-19 social distancing procedures

Motion by Westermeyer, seconded by Henrich, to adjourn the meeting at 6:32 PM. 5 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication

Big Stone City School District #25-1
2020-2021 Proposed Budget and Means of Finance
FINAL

REVENUES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise PreK / LLC / OST	Grand Total
Fund balance use	\$ 136,618.00					\$ 136,618.00
Ad Valorem Tax	\$ 485,380.00	\$ 165,500.00	\$ 151,450.00			\$ 802,330.00
Opt Out	\$ 250,000.00					\$ 250,000.00
Transfer In	\$ 74,250.00			\$ 12,714.00	\$ 36,970.00	\$ 123,934.00
Preschool					\$ 8,000.00	\$ 8,000.00
Little Lion's Learning Center					\$ 182,700.00	\$ 182,700.00
Out of School Time (OST)					\$ 39,480.00	\$ 39,480.00
All other local revenue	\$ 249,484.00		\$ 10,000.00	\$ 29,500.00	\$ 14,000.00	\$ 302,984.00
TOTAL LOCAL REVENUE	\$ 1,195,732.00	\$ 165,500.00	\$ 161,450.00	\$ 42,214.00	\$ 281,150.00	\$ 1,846,046.00
County Apportionment	\$ 4,100.00					\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 9,063.00					\$ 9,063.00
State Apportionment	\$ 5,000.00					\$ 5,000.00
Bank Franchise	\$ 9,000.00					\$ 9,000.00
All other state revenue	\$ 5,980.00					\$ 5,980.00
TOTAL STATE REVENUE	\$ 29,043.00	\$ -	\$ -	\$ -	\$ -	\$ 29,043.00
Grants-in-Aid	\$ 79,830.00		\$ 22,792.00	\$ 55,200.00	\$ 10,800.00	\$ 168,622.00
TOTAL FEDERAL REVENUE	\$ 79,830.00	\$ -	\$ 22,792.00	\$ 55,200.00	\$ 10,800.00	\$ 168,622.00
TOTAL REVENUES	\$ 1,308,705.00	\$ 165,500.00	\$ 184,242.00	\$ 97,414.00	\$ 291,950.00	\$ 2,047,811.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 365,770.00	\$ 36,644.00				\$ 402,414.00
Middle School Programs	\$ 206,137.00	\$ 36,643.00				\$ 242,780.00
Preschool/Enterprise Fund 53	\$ 36,970.00				\$ 46,383.00	\$ 83,353.00
Little Lion's Learning Center					\$ 205,609.00	\$ 205,609.00
Out of School Time (OST)					\$ 39,958.00	\$ 39,958.00
Title I	\$ 58,918.00					\$ 58,918.00
Tuition	\$ 215,084.00					\$ 215,084.00
Counseling	\$ 7,876.00					\$ 7,876.00
MTSS	\$ 5,000.00					\$ 5,000.00
Library	\$ 5,860.00					\$ 5,860.00
Technology	\$ 16,683.00	\$ 17,000.00				\$ 33,683.00
School Board	\$ 6,598.00					\$ 6,598.00
Audit - 2yr	\$ -					\$ -
Administration & Offices	\$ 191,311.00					\$ 191,311.00
Food Service Program	\$ 12,714.00			\$ 97,414.00		\$ 110,128.00
Other Support Services	\$ 12,820.00					\$ 12,820.00
Operation & Maint.	\$ 134,149.00	\$ 54,250.00				\$ 188,399.00
Transportation	\$ 20,963.00	\$ 20,963.00				\$ 41,926.00
Extracurricular/Activities	\$ 11,852.00					\$ 11,852.00
Mild/Moderate Dis.			\$ 139,607.00			\$ 139,607.00
Psychological Serv.			\$ 1,460.00			\$ 1,460.00
Speech Services			\$ 41,675.00			\$ 41,675.00
Therapy Services			\$ 1,500.00			\$ 1,500.00
TOTAL EXPENSES	\$ 1,308,705.00	\$ 165,500.00	\$ 184,242.00	\$ 97,414.00	\$ 291,950.00	\$ 2,047,811.00

2021FY Budget Information – all figures are based on approximations (Revenues estimated lower and expenditures estimated high)

Overview of Funds

GENERAL FUND; deficit spending of \$136,618,646, \$86,934 strictly in reserves, \$12,714 for food service, and \$36,970 for Fund 53 (preschool, LLLC, and OST program); note: we do not have an audit this year, \$18,000 not budgeted in 2021FY.

- When estimating the overall revenue for the general fund for taxes received and state aid, this was based on estimating 80 students for our fall 2020 SD student count. After a preliminary review of the student count, the school is looking at a fall 2020 count of 70. Down 10 students per budget purposes. Last year we were funded for 89 students. With this said, due to this drop in students and comparing the July proposed budget to now, we see a drop in state aid of \$83,000 to \$9,000. We are not utilizing the Ortonville School transportation this year which is a savings of approx. \$37,000. There is increased tuition revenue due to an increase in Ortonville resident students attending BSCS. We will also be receiving some grants to help offset the costs of COVID-19 related expenses. These new grants are Elementary and Secondary School Emergency Relief Fund (ESSER) and Coronavirus Relief Funds (CRF). You may notice some areas of the budget where revenues and expenses have increased due to these new grant dollars being planned. All these factors result in an increase to the school's deficit spending from \$119,374 to \$136,618 when comparing the July 2020 to now budgets.
- School tuition, Ortonville Tuition 36 Ortonville resident students attending BSCS and 22 BSC resident students attending Ortonville School. Milbank tuition paying for 14 students. All of these are accounted for in the final budget

CAPITAL OUTLAY FUND; recap on what has been purchased and pending ideas

- Due to COVID-19 and the closure of school last spring, the custodial dept was able to start on small annual building projects earlier. Middle school paint project along with new magnetic white boards.
- New concrete for door #2
- Tree trimming to the entire school grounds
- Purchase of new mini-split AC unit for kitchen
- Plan to review new reading curriculum this school year to purchase this spring
- Computer purchases for distance learning plans
- New ceiling fans in gymnasium to help circulation of air – pending
- New lockers for the middle school – pending
- Renovation for learning center program – NEW – discussion

SPECIAL EDUCATION FUND

- It is estimated that Ortonville and Milbank student special education costs will be \$30,000 each.

FOOD SERVICE FUND; transfer from general fund in the amount of approximately \$12,714. In years past this has been lower and we are hopeful this will be the same for this year. I am currently working on the USDA waiver extension to allow for all of our students to receive free meals this school year.

FUND 53; transfer from general fund in the amount of approximately \$36,970 as stated above

- PRESCHOOL – the preschool program is estimated to deficit approximately \$38,383.
- LEARNING CENTER; revenues are based on a 92% receiving rate, deficit of \$2,109
- OUT-SIDE OF SCHOOL TIME; surplus of approximately \$3,522

For comparison use

Notice is hereby given that the School Board of the Big Stone City School District #25-1 will conduct a public hearing in the school cafeteria at the Big Stone City School in Big Stone City, South Dakota, on Monday July 20th, 2020 @ 6:00 PM. The purpose is to consider the proposed budget of the school district for the fiscal year of July 1, 2020 through June 30, 2021, and it's supporting data.

Christopher Folk, CEO/Business Manager

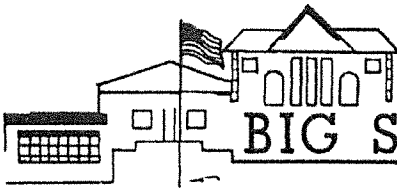
Big Stone City School District #25-1 2020-2021 Proposed Budget and Means of Finance

REVENUES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise PreK / LLLC / OST	Grand Total
Fund balance use	\$ 119,374.00						\$ 119,374.00
Ad Valorem Tax	\$ 485,380.00	\$ 165,500.00	\$ 151,450.00				\$ 802,330.00
Opt Out	\$ 250,000.00						\$ 250,000.00
Transfer In	\$ 74,250.00						\$ 74,250.00
Preschool					\$ 21,713.00	\$ 27,900.00	\$ 49,613.00
Little Lion's Learning Center						\$ 8,000.00	\$ 8,000.00
Out of School Time (OST)						\$ 172,000.00	\$ 172,000.00
All other local revenue	\$ 215,220.00		\$ 10,000.00		\$ 27,500.00	\$ 14,000.00	\$ 266,720.00
TOTAL LOCAL REVENUE	\$ 1,144,224.00	\$ 165,500.00	\$ 161,450.00	\$ -	\$ 49,213.00	\$ 244,900.00	\$ 1,765,287.00
County Apportionment	\$ 4,100.00						\$ 4,100.00
TOTAL COUNTY REVENUE	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00
State Aid	\$ 83,572.00						\$ 83,572.00
State Apportionment	\$ 5,000.00						\$ 5,000.00
Bank Franchise	\$ 9,000.00						\$ 9,000.00
All other state revenue	\$ 5,980.00						\$ 5,980.00
TOTAL STATE REVENUE	\$ 103,552.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,552.00
Grants-in-Aid	\$ 53,141.00		\$ 22,792.00		\$ 44,200.00	\$ 8,000.00	\$ 128,133.00
TOTAL FEDERAL REVENUE	\$ 53,141.00	\$ -	\$ 22,792.00	\$ -	\$ 44,200.00	\$ 8,000.00	\$ 128,133.00
TOTAL REVENUES	\$ 1,305,017.00	\$ 165,500.00	\$ 184,242.00	\$ -	\$ 93,413.00	\$ 252,900.00	\$ 2,001,072.00

EXPENDITURES

	General Fund	Capital Outlay	Special Education	Pension	Food Service	Enterprise	Grand Total
Elementary Programs	\$ 366,569.00	\$ 28,562.50					\$ 395,131.50
Middle School Programs	\$ 197,907.00	\$ 28,562.50					\$ 226,469.50
Preschool/Enterprise Fund 53	\$ 27,900.00					\$ 43,400.00	\$ 71,300.00
Little Lion's Learning Center						\$ 184,000.00	\$ 184,000.00
Out of School Time (OST)						\$ 25,500.00	\$ 25,500.00
Title I	\$ 46,621.00						\$ 46,621.00
Tuition	\$ 203,163.00						\$ 203,163.00
Counseling	\$ 7,876.00						\$ 7,876.00
MTSS	\$ 5,000.00						\$ 5,000.00
Library	\$ 5,860.00						\$ 5,860.00
Technology	\$ 16,684.00	\$ 17,000.00					\$ 33,684.00
School Board	\$ 6,598.00						\$ 6,598.00
Audit - 2yr	\$ -						\$ -
Administration & Offices	\$ 191,311.00						\$ 191,311.00
Food Service Program	\$ 21,713.00				\$ 93,413.00		\$ 115,126.00
Other Support Services	\$ 12,820.00						\$ 12,820.00
Operation & Maint.	\$ 131,150.00	\$ 54,250.00					\$ 185,400.00
Transportation	\$ 48,895.00	\$ 37,125.00					\$ 86,020.00
Extracurricular/Activities	\$ 14,950.00						\$ 14,950.00
Mild/Moderate Dis.			\$ 139,607.00				\$ 139,607.00
Psychological Serv.			\$ 1,460.00				\$ 1,460.00
Speech Services			\$ 41,675.00				\$ 41,675.00
Therapy Services			\$ 1,500.00				\$ 1,500.00
TOTAL EXPENSES	\$ 1,305,017.00	\$ 165,500.00	\$ 184,242.00	\$ -	\$ 93,413.00	\$ 252,900.00	\$ 2,001,072.00



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

BIG STONE CITY SCHOOL DISTRICT 25-1

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

Wednesday, September 16, 2020

Grant County Auditor
Grant County Courthouse
210 East 5th Avenue
Milbank, SD 57252

Roberts County Auditor
Roberts County Courthouse
411 2nd Avenue East, Ste. 1B
Sisseton, SD 57262

County Auditor-

Let it be resolved, at the September 21, 2020 regular meeting, that the School Board of the Big Stone City School District #25-1, after duly considering the proposed budget and its changes thereto, to be published in accordance with SDCL 13-11-2 hereby approves and adopts its proposed budget and changes thereto, to be its Annual Budget for the fiscal year July 1, 2020 through June 30, 2021. The adopted Annual budget levy requests are as follows:

General Fund	\$1.443 per \$1,000 of Agricultural valuation (AG)
	\$3.229 per \$1,000 of Owner Occupied (OO) valuation
	\$6.682 per \$1,000 of other valuation (OTH)

(Note – if these values are not exact, please call. We are requesting the max amount we can call for)

General Fund Opt-Out	\$250,000 (out of a \$250,000 limit)
Capital Outlay Fund	\$170,000
Special Education Fund	\$1.684 per \$1,000 of total valuation (max amount)

(Note per DOR, General Opt Out, Bond Redemption, and all Capital Outlay requests MUST be requested in a dollar amount)

The following are school board members for the 2020-2021 fiscal year:

- Jennifer Wiik, President
- Sue Westermeyer, Vice-President
- Amy VanLith
- Hillary Henrich
- Sue Christensen

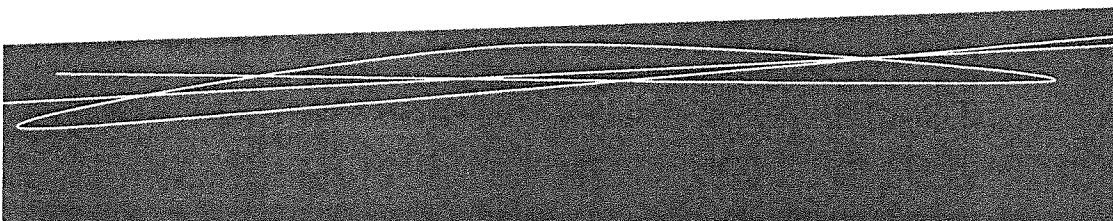
Please contact me if you have any questions or concerns.

Thank you,

Christopher Folk
CEO/Business Manager
Ph 605-862-8108



BIG STONE CITY LIONS



Consideration of Declaring Big Stone City School District Employees as Critical Infrastructure Employees

To ensure continuity of operations of essential functions, the Big Stone City School District 25-1 designates all employees as critical infrastructure workers for the duration of the COVID-19 pandemic. The school district has very limited or not available, the necessary substitute teachers or personnel to fill in for absent staff members, to keep the school in operation. The CDC advises that critical infrastructure workers may be permitted to continue work following potential exposure to COVID-19, provided asymptomatic and additional precautions are implemented to protect them and the community.

The Centers for Disease Control and the South Dakota Department of Health define “close contact” as someone that has:

- Been within 6 feet of someone that has COVID-19 for a total of 15 minutes or more
- Provided care at home to someone who is sick with COVID-19
- Had direct, intimate physical contact with a person who is sick with COVID-19
- Shared eating or drinking utensils with a person who is sick with COVID-19
- Been coughed or sneezed on by someone who is sick with COVID-19

The timeframe for having contact with an individual includes the period of time of 48 hours before the individual became symptomatic.

The CDC and SD DOH define close contact quarantine period as the 14-day period after the date of last contact with a person who has COVID-19.

THE CDC advises that critical infrastructure workers may be permitted to continue to work following potential exposure to COVID-19 provided they remain asymptomatic and additional precautions are implemented to protect them and the community. These individuals will adhere to the following practices prior to and during their work shift:

- Pre-Screen—the district will conduct pre-shift symptom screening including temperature check prior to each shift during the “close contact” quarantine period.
- Regular Monitoring—As long as the employee does not have a fever or symptoms, they should self-monitor under the supervision of other school officials
- Masking—The “close contact” employee will wear a face mask at all times while in the workplace during the “close contact” quarantine period.
- Social Distancing—The employee should maintain 6 feet and practice social distancing as work duties permit in the workplace