



656 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

January 20th 2020 at 6:30 PM

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

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 ____ Rabe ____ Henrich
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: ____ MC: __ (__ - __)
5. **Community Input Session (5-minute maximum)**
6. **Communication Items**
 - a. Board Communication
 - b. Principal Report – MTSS Benchmark Testing Data Presentation
 - 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; none to emphasize this month
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 - a. Learning Center Monthly Financial Overview
 5. Check Reconciliation Report
 6. Manual Journal Entry Board Report
 7. CANS Equipment Grant Awarded to Big Stone City School - Oven
 8. The two-year audit conclusion, Tara Engquist, CPA, telephone conference call to go over the audit overview with the school board. Audit Reports will be available at the meeting for viewing. Signed audit representation letter also available at the meeting.

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.

1. Approval and/or corrections of the minutes from previous meeting(s);
December 16 2019 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 Letter of Assignment for Stacy Wollschlager, 2019-2020
Yearbook Advisor
6. Approval of the Letter of Assignment for Dlane Thomas for Transportation
Driver, Assistant Custodian, and LLLC Early Education Assistant
7. Approval of the Letter of Assignment for Becky Swezey, LLLC Early Education
Assistant
8. Approval of the Letter of Assignment for Faith Colvin, LLLC Early Education
Assistant
 - a. The letter of assignments above, besides Yearbook Advisor, are based on some staffing changes/arrangements made by already employed staff members this school year. Some of the staff members have previously been hired in other areas. This makes those changes official. The administration recommends approval as presented.
9. Approval of the Letter of Assignment for Stacy Wollschlager, Yearbook Advisor
 - a. Ms. Wollschlager will continue to be our yearbook advisor. The administration recommends approval as presented.
10. Approval of the school board annual election date, April 14, 2020.
 - a. This is a suggested date as it was picked to combine with a city election if applicable. This is the first available date per the 2020 School Board Election Calendar and what was used in the past. The administration recommends approval as presented.

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

- a. School board member terms
- b. First reading of the Wellness Policy AE.
 - i. A Wellness Policy meeting was held on December 17 2019. Updates were made to the policy that included updating the other school wellness and nutrition activities section, new 3-year formal review process if no major changes/updates occur for the specific year, and updating grain products in the standards for food and beverages section. A wellness policy checklist was reviewed and all requirements by the checklist were met by the policy. Updates highlighted or struck through.
- c. The school administration will be working on the 2020-2021 school calendar. The administration will work with the teachers and have a period of review. Then the

calendar will be presented to the school board for approval at the February or March 2020 school board meeting.

- d. Looking ahead; CEO/Business Manager Evaluation
- e. Next school board meeting: Based on reorg meeting, third Monday of the month: February 17, 2020 (regular meeting) at 6:30pm in the CEO/Business Manager Office/Board Room.

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

- a. Entered to discuss Principal Evaluation in accordance to SDCL 1-25-2(1)
- b. **Declare out at what time:** _____

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	51,442.42	272,515.37
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	781.02
1140	UTILITY TAX	0.00	16,017.98
1190	PENALTIES AND INTEREST ON TAX	256.87	631.83
1313	TUITION OTHER LEAS OUT STATE	0.00	38,266.40
1510	INTEREST EARNED	1,467.64	3,133.95
1791	YEARBOOK SALES	0.00	140.00
1910	RENTALS	9.00	9.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,000.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	669.96
1990	OTHER	1,171.08	3,736.98
2110	COUNTY APPORTIONMENT	7.70	3,144.21
2200	REVENUE IN LIEU OF TAXES	0.00	106.38
3111	STATE AID	16,791.00	107,946.00
3112	STATE APPORTIONMENT	0.00	0.00
3114	BANK FRANCHISE TAX	0.00	0.00
3125	MENTOR TEACHERS	0.00	0.00
3900	OTHER STATE REVENUE	0.00	470.12
4151	OTHER STATE REV.	440.30	7,915.98
4153	TITLE IV REAP FLEX	0.00	0.00
4158	TITLE I PART A (84.010)	0.00	0.00
4159	TITLE II PART A REAP (84.367A)	0.00	0.00
4200	REVENUE IN LIEU OF TAXES	0.00	102.43
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>71,586.01</u>	<u>456,587.61</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	10,909.60	61,405.84
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	180.63
1190	PENALTIES AND INTEREST ON TAX	53.78	122.61
1990	OTHER	0.00	814.00
5110	OPERATING TRANSFERS IN	0.00	0.00
21	CAPITAL OUTLAY FUND	<u>10,963.38</u>	<u>62,523.08</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	9,596.94	54,003.19
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	179.98
1190	PENALTIES AND INTEREST ON TAX	49.21	122.21
1313	TUITION OTHER LEAS OUT STATE	0.00	2,210.04
1973	MEDICAID INDIRECT ADM SERVICES	0.00	38.00
3121	EXCEPTIONAL CHILDREN-STATE AID	822.00	2,466.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>10,468.15</u>	<u>59,019.42</u>
Fund 24	PENSION FUND		
1110	AD VALOREM TAXES	0.00	25.57
5110	OPERATING TRANSFERS IN	0.00	0.00
24	PENSION FUND	<u>0.00</u>	<u>25.57</u>

Revenue		Monthly Activity	Balance @ EOM
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	3,011.80	13,768.98
1620	SALES TO ADULTS	192.00	3,199.00
1990	OTHER	843.03	3,131.77
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	2,928.40	14,803.68
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>6,975.23</u>	<u>34,903.43</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	1,200.00	4,574.00
1981	DAY CARE CENTER SERVICES	5,766.85	66,224.20
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	3,521.90	18,582.10
1990	OTHER	0.00	2,895.88
4810	FEDERAL REIMBURSEMENT	1,028.33	5,907.61
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>11,517.08</u>	<u>98,183.79</u>
Grand Total:		<u>111,509.85</u>	<u>711,242.90</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

01/14/2020 04:35 PM

Regular; Processing Month 12/2019; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 79,003.43	\$ 478,917.80
21	CAPITAL OUTLAY FUND	\$ -	\$ 90,524.42
22	SPECIAL EDUCATION FUND	\$ 9,547.59	\$ 45,209.26
24	PENSION FUND	\$ 475.00	\$ 2,850.00
51	FOOD SERVICE FUND	\$ 7,541.04	\$ 38,818.98
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 26,643.21	\$ 138,301.08
Grand Total:		\$ 123,210.27	\$ 794,621.54

Per Bank Statement	Ending- December 31, 2019
MAIN Account	\$ 248,825.01
CD First State Bank; 1.9%; Maturity 3/10/2022	\$ 300,253.88
(11) ADV PYMT & (71) FLEX Account	\$ 7,719.90
(72) STUDENT COUNCIL Account	\$ 876.75

NOTE:

01/14/2020 03:00 PM

Unposted; Batch Description JANUARY 20 2020 AP BOARD CHECKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

JAN 2020 ADELMAN, AMY

01/07/2020

(REIMBURSEMENT)

83.07 STEREO FOR MUSIC ROOM

Vendor Name ADELMAN, AMY

83.07

JAN 2020 ADVANCE PAYMENT FUND

01/10/2020

(SCHOOL CHECKING FUND)

205.00 CK# 4504 STAFF XMAS PARTY

(SCHOOL CHECKING FUND)

43.25 CK# 4503 BACKGROUND CK (KACY R)

(SCHOOL CHECKING FUND)

5.35 SCHOOL POSTAGE

Vendor Name ADVANCE PAYMENT FUND

253.60

20-Jan-0001 BMO MASTERCARD

01/20/2020

(PCARD)

18.00 PCARD1 MACDADDYS FUEL - SNOW BLOWER

(PCARD)

156.83 PCARDC Cintas CUSTODIAL SERVICE

(PCARD)

19.20 PCARDC AMAZON ELEM PAINT SUPPLIES

(PCARD)

42.51 PCARDC AMAZON ELEM PAINT SUPPLIES

(PCARD)

250.73 PCARDC Waste Mgmt GARBAGE

(PCARD)

136.33 PCARDC HARTMANS FFVP

(PCARD)

87.01 PCARDC AMAZON COPY PAPER

(PCARD)

70.50 PCARD4 MACDADDYS FUEL

(PCARD)

38.00 PCARD5 MACDADDYS FUEL

(PCARD)

47.05 PCARD5 MACDADDYS FUEL

(PCARD)

17.26 PCARD5 HARTMANS GR K REQ

(PCARD)

74.00 PCARD6 MACDADDYS FUEL

(PCARD)

62.59 PCARDC Century Business STAPLES COPY MAC

(PCARD)

423.13 PCARDC Hillyard VACUUM

(PCARD)

185.95 PCARDC Hillyard CUSTODIAL SUPPLIES

(PCARD)

1,650.00 PCARDC RURAL SOLUTIONS TECH SERVICES

(PCARD)

80.00 PCARDC TUBBS OF SOFTWATER SOFTENER SALT

(PCARD)

123.20 PCARDC TRISTATEWATER WATER SERVICE

(PCARD)

103.04 PCARDC The Shop Inc BUS SERVICE

(PCARD)

910.00 PCARDC Super 8 SCHOOL PLAY LODGING

Vendor Name BMO MASTERCARD

4,495.33

JAN 2020 BOLSTA, PATRICIA

01/07/2020

(SUBSTITUTE)

28.00 PARA HELP

(SUBSTITUTE)

21.00 PARA HELP

Vendor Name BOLSTA, PATRICIA

49.00

1/2/2020 STMT CASH-WA DISTRIBUTING

01/07/2020

(FOOD/CUSTODIAL SUPPLIES)

258.49 FFVP

Invoice Number	Vendor Name	Invoice Date
(FOOD/CUSTODIAL SUPPLIES)		Amount Detail Description
Vendor Name	CASH-WA DISTRIBUTING	157.19 CUSTODIAL SUPPLIES
		<hr/>
		415.68
UTILITIES1-0109	CITY OF BIG STONE CITY	01/07/2020
(UTILITIES - 1952 BUILDING)		432.64 ELECTRIC
(UTILITIES - 1952 BUILDING)		64.05 WATER & SEWER CHARGES
UTILITIES2-0109	CITY OF BIG STONE CITY	01/07/2020
(UTILITIES-1900)		242.63 ELECTRIC
(UTILITIES-1900)		94.92 WATER & SEWER CHARGES
UTILITIES3-0109	CITY OF BIG STONE CITY	01/07/2020
(UTILITIES - GYM)		810.18 ELECTRIC
(UTILITIES - GYM)		94.60 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	
		<hr/>
		1,739.02
201538757	GRANT COUNTY REVIEW	01/07/2020
(ADVERTISING)		68.26 DEC 16 2019 SCHOOL BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	
		<hr/>
		68.26
058015	JAYMAR BUSINESS FORMS	01/10/2020
(BUSINESS SUPPLIES)		36.75 W-2 ENVELOPES
Vendor Name	JAYMAR BUSINESS FORMS	
		<hr/>
		36.75
JAN 2020	MISENER, STEVE	01/14/2020
(MUSIC SERVICES)		90.00 TUNE PIANO
Vendor Name	MISENER, STEVE	
		<hr/>
		90.00
JAN 2019-0002	NORTHWESTERN ENERGY	01/07/2020
(UTILITIES - NATGAS)		1,260.69 HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	
		<hr/>
		1,260.69
JAN 2020	PRAIRIE FIVE RIDES	01/07/2020
(TRANSPORTATION)		127.00 127 RIDES FOR NOV 2019
JAN 2020 2	PRAIRIE FIVE RIDES	01/14/2020
(TRANSPORTATION)		101.00 DECEMBER 2019 RIDES 101
Vendor Name	PRAIRIE FIVE RIDES	
		<hr/>
		228.00
JAN 2020	ROE, KRISTIN	01/10/2020
(REIMBURSEMENT)		25.00 LOVE & LOGIC PD CREDIT

01/14/2020 03:00 PM

Unposted; Batch Description JANUARY 20 2020 AP BOARD CHECKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name ROE, KRISTIN

25.00

JAN 2020 RONGLIEN EXCAVATING INC
(MAINTENANCE)

01/10/2020

275.30 SNOW REMOVAL

Vendor Name RONGLIEN EXCAVATING INC

275.30

JAN 2020 SD DEPARTMENT OF HEALTH
(HEALTH SERVICES)
(HEALTH SERVICES)

01/07/2020

224.75 SCHOOL NURSE SCREENINGS

224.75 SCHOOL NURSE SCREENINGS

Vendor Name SD DEPARTMENT OF HEALTH

449.50

JAN 2020 STEWART, DIANE
(REIMBURSEMENT)

01/10/2020

104.16 MENTOR PROG VISIT MENTEE MILEAGE

JAN 2020 2 STEWART, DIANE
(REIMBURSEMENT)

01/10/2020

68.04 MENTOR PROGRAM MILEAGE

Vendor Name STEWART, DIANE

172.20

9,641.40

Fund Number 10

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

20-Jan-0001 BMO MASTERCARD

01/20/2020

(PCARD)

403.35 PCARDC Century Business COPY MACHINE

(PCARD)

152.28 PCARDC Century Business COPY MACHINE

Vendor Name BMO MASTERCARD

555.63

555.63

Fund Number 21

Checking Account ID 1

Fund Number 22

SPECIAL EDUCATION FUND

17188-0001 BIG STONE THERAPIES INC

01/07/2020

(THERAPY)

165.40 OT SERVICES

Vendor Name BIG STONE THERAPIES INC

165.40

20-Jan-0001 BMO MASTERCARD
(PCARD)

01/20/2020

30.98 PCARDC AMAZON SPED SUPPLIES

(PCARD)

33.11 PCARDC AMAZON SPED SUPPLIES

Vendor Name BMO MASTERCARD

64.09

JAN 2020 BOLSTA, PATRICIA
(SUBSTITUTE)

01/07/2020

21.00 PARA HELP

Vendor Name BOLSTA, PATRICIA

01/14/2020 03:00 PM

Unposted; Batch Description JANUARY 20 2020 AP BOARD CHECKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

21.00

Fund Number 22

250.49

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

JAN 2020 ANDERSON, SHELLY

01/07/2020

(REIMBURSEMENT)

29.61 FOOD PURCHASES

Vendor Name ANDERSON, SHELLY

29.61

20-Jan-0001 BMO MASTERCARD

01/20/2020

(PCARD)

336.52 PCARDC HARTMANS FOOD PURCHASE

Vendor Name BMO MASTERCARD

336.52

1/2/2020 STMT CASH-WA DISTRIBUTING

01/07/2020

(FOOD/CUSTODIAL SUPPLIES)

103.93 KITCHEN SUPPLIES

(FOOD/CUSTODIAL SUPPLIES)

2,158.03 SCHOOL FOOD

Vendor Name CASH-WA DISTRIBUTING

2,261.96

5262362 US FOODS

01/07/2020

(FOOD PURCHASES)

387.40 SCHOOL FOOD

Vendor Name US FOODS

387.40

Fund Number 51

3,015.49

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

20-Jan-0001 BMO MASTERCARD

01/20/2020

(PCARD)

56.86 PCARD2 Hobby Lobby LLLC XMAS SUPPLIES

(PCARD)

23.42 PCARD2 RUNNINGS LLLC SUPPLIES

(PCARD)

13.46 PCARD2 Family Dollar PREK XMAS SUPPLIES

(PCARD)

13.94 PCARD2 LEWIS DRUG PREK XMAS SUPPLIES

(PCARD)

39.67 PCARD2 Hobby Lobby PREK XMAS SUPPLIES

(PCARD)

42.59 PCARD2 AMAZON LLLC BABY MONITOR

(PCARD)

10.64 PCARD2 AMAZON LLLC OFFICE STAMP

(PCARD)

13.63 PCARD2 Dollar General CACFP

(PCARD)

8.56 PCARD2 WALMART CACFP

(PCARD)

14.90 PCARD2 AMAZON LLLC OFFICE

(PCARD)

192.75 PCARD2 MENARDS LLLC FUNDRAISER CABINETS

(PCARD)

15.76 PCARD2 AMAZON LLLC XMAS SUPPLIES

(PCARD)

5.00 PCARD2 Better Kid Care Psu LLLC TRAINING

(PCARD)

15.00 PCARD2 Dollar General CACFP

(PCARD)

30.96 PCARD2 LLLC SUPPLIES

(PCARD)

42.71 PCARD2 CASEYS CACFP

(PCARD)

25.83 PCARD2 WALMART CACFP

01/14/2020 03:00 PM

Unposted; Batch Description JANUARY 20 2020 AP BOARD CHECKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description (PCARD)		Amount Detail Description
		144.00 PCARDC PROIMAGE PREK TSHIRTS
Vendor Name	BMO MASTERCARD	<hr/> 709.68
JAN 2020 (SUBSTITUTE)	BOLSTA, PATRICIA	01/07/2020 70.00 LLLC HELPER
Vendor Name	BOLSTA, PATRICIA	<hr/> 70.00
1/2/2020 STMT LLC (FOOD/CUSTODIAL SUPPLIES)	CASH-WA DISTRIBUTING	01/10/2020 433.94 LLLC CACFP
DEC 2019 - LLLC (FOOD/CUSTODIAL SUPPLIES)	CASH-WA DISTRIBUTING	01/07/2020 378.26 CACFP
Vendor Name	CASH-WA DISTRIBUTING	<hr/> 812.20
UTILITIES -0006 (UTILITIES) (UTILITIES)	CITY OF BIG STONE CITY	01/07/2020 218.04 DEC 2019 ELECTRICAL 63.26 DEC 2019 WATER SEWER
Vendor Name	CITY OF BIG STONE CITY	<hr/> 281.30
JAN 2020 (REIMBURSEMENT)	LESTER, ANNE	01/10/2020 22.97 LLLC INTERNET JET PACK
Vendor Name	LESTER, ANNE	<hr/> 22.97
JAN 2020 L-0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	01/07/2020 138.59 LLLC HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<hr/> 138.59
JAN 2020 (MAINTENANCE)	RONGLIEN EXCAVATING INC	01/10/2020 265.30 SNOW REMOVAL
Vendor Name	RONGLIEN EXCAVATING INC	<hr/> 265.30
JAN 2020-0001 (RENT PAYMENT)	ST. CHARLES CHURCH	01/07/2020 200.00 PD JAN FOR FEB 1 2020 RENT
Vendor Name	ST. CHARLES CHURCH	<hr/> 200.00
JAN 2020 (SUBSTITUTE)	WOLLSCHLAGER, DAKOTA	01/07/2020 150.00 LLLC HELPER
Vendor Name	WOLLSCHLAGER, DAKOTA	

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

150.00

Fund Number 53

2,650.04

Checking Account ID 1

16,113.05

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											
												1,147.09
	GROSS:	1,292.04	1,292.04	0.00	1,292.04	1,292.04	1,972.11	1,972.11	1,972.11	1,853.78		
1,972.11	EMPLOYEE:	(30.04)	(16.07)	0.00	(80.11)	(18.73)	(118.33)				(561.74)	0.00
	EMPLOYER:				80.11	18.73	118.33	0.00	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY											
												1,114.73
	GROSS:	1,533.46	0.00	0.00	1,533.46	1,533.46	2,206.11	2,206.11	2,206.11	2,073.74		
2,206.11	EMPLOYEE:	(107.24)	0.00	0.00	(95.07)	(22.24)	(132.37)				(734.46)	0.00
	EMPLOYER:				95.07	22.24	132.37	0.00	0.00	0.00	476.20	0.00
ARANYAM	ARANO, YAMILETH											
												69.26
	GROSS:	75.00	75.00	0.00	75.00	75.00	0.00	75.00	75.00	75.00		
75.00	EMPLOYEE:	0.00	0.00	0.00	(4.65)	(1.09)	0.00				0.00	0.00
	EMPLOYER:				4.65	1.09	0.00	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY											
												705.26
	GROSS:	763.68	763.68	0.00	763.68	763.68	1,020.00	1,020.00	1,020.00	958.80		
1,020.00	EMPLOYEE:	0.00	0.00	0.00	(47.35)	(11.07)	(61.20)				(195.12)	0.00
	EMPLOYER:				47.35	11.07	61.20	0.00	0.00	0.00	1.20	0.00
BERDRAC	BERDAN, RACHEL											
												2,306.23
	GROSS:	2,884.19	2,884.19	0.00	2,884.19	2,884.19	3,068.29	3,068.29	3,068.29	2,884.19		
3,068.29	EMPLOYEE:	(194.19)	(101.25)	0.00	(178.82)	(41.82)	(184.10)				(61.88)	0.00
	EMPLOYER:				178.82	41.82	184.10	0.00	0.00	0.00	1.20	0.00
BOOGCHE	BOOGAARD, CHERYL											
												859.25
	GROSS:	930.43	930.43	0.00	930.43	930.43	989.82	989.82	989.82	930.43		
989.82	EMPLOYEE:	0.00	0.00	0.00	(57.69)	(13.49)	(59.39)				0.00	0.00
	EMPLOYER:				57.69	13.49	59.39	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
												757.27
	GROSS:	820.00	820.00	0.00	820.00	820.00	0.00	820.00	820.00	820.00		
820.00	EMPLOYEE:	0.00	0.00	0.00	(50.84)	(11.89)	0.00				0.00	0.00
	EMPLOYER:				50.84	11.89	0.00	0.00	0.00	0.00	475.00	0.00
COLVFAI	COLVIN, FAITH											
												517.62
	GROSS:	560.50	0.00	0.00	560.50	560.50	0.00	560.50	560.50	560.50		
560.50	EMPLOYEE:	0.00	0.00	0.00	(34.75)	(8.13)	0.00				0.00	0.00
	EMPLOYER:				34.75	8.13	0.00	0.00	0.00	0.00	0.00	0.00
COOPNIC	COOPER, NICHOLE M											
												2,485.70
	GROSS:	2,936.92	0.00	0.00	2,936.92	2,936.92	3,221.19	3,221.19	3,221.19	3,027.92		
3,221.19	EMPLOYEE:	(158.69)	0.00	0.00	(182.09)	(42.59)	(193.27)				(158.85)	0.00
	EMPLOYER:				182.09	42.59	193.27	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
												2,133.09
	GROSS:	2,613.75	2,613.75	0.00	2,613.75	2,613.75	3,349.19	3,349.19	3,349.19	3,148.24		
3,349.19	EMPLOYEE:	(162.21)	(86.78)	0.00	(162.05)	(37.90)	(200.95)				(566.21)	0.00
	EMPLOYER:				162.05	37.90	200.95	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,509.19
	GROSS:	5,427.29	0.00	0.00	5,761.29	5,761.29	6,235.42	5,901.42	5,901.42	5,527.29		
6,235.42	EMPLOYEE:	(327.36)	0.00	0.00	(357.20)	(83.54)	(624.13)				(334.00)	0.00
	EMPLOYER:				357.20	83.54	574.13	0.00	0.00	0.00	5.05	0.00
HAGGSHE	HAGGERTY, SHELLEY											
												3,777.39
	GROSS:	4,614.46	0.00	0.00	4,614.46	4,614.46	5,300.00	5,300.00	5,300.00	4,982.00		
5,300.00	EMPLOYEE:	(437.01)	0.00	0.00	(286.10)	(66.91)	(318.00)				(414.59)	0.00
	EMPLOYER:				286.10	66.91	318.00	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											
												2,608.80
	GROSS:	3,330.50	0.00	0.00	3,450.50	3,450.50	3,711.68	3,711.68	3,711.68	3,368.98		
3,711.68	EMPLOYEE:	(447.74)	0.00	0.00	(213.93)	(50.03)	(222.70)				(168.48)	0.00
	EMPLOYER:				213.93	50.03	222.70	0.00	0.00	0.00	5.05	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,086.29
	GROSS:	1,176.28	1,176.28	0.00	1,176.28	1,176.28	1,251.36	1,251.36	1,251.36	1,176.28		
1,251.36	EMPLOYEE:	0.00	0.00	0.00	(72.93)	(17.06)	(75.08)				0.00	0.00
	EMPLOYER:				72.93	17.06	75.08	0.00	0.00	0.00	1.20	0.00
RABEAND	RABE, ANDRIA											
												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
RABIKRI	RABINE, KRISTINA E											
												2,942.54
	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:	(296.94)	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
RADEKEN	RADEMACHER, KENDRA											
												2,380.92
	GROSS:	2,914.59	2,914.59	0.00	2,914.59	2,914.59	3,100.63	3,100.63	3,100.63	2,914.59		
3,100.63	EMPLOYEE:	(197.83)	(102.86)	0.00	(180.70)	(42.26)	(186.04)				(10.00)	0.00
	EMPLOYER:				180.70	42.26	186.04	0.00	0.00	0.00	1.20	0.00
RAFFAMY	RAFFETY, AMY											
												807.32
	GROSS:	874.20	874.20	0.00	874.20	874.20	930.00	930.00	930.00	874.20		
930.00	EMPLOYEE:	0.00	0.00	0.00	(54.20)	(12.68)	(55.80)				0.00	0.00
	EMPLOYER:				54.20	12.68	55.80	0.00	0.00	0.00	1.20	0.00
REINKAC	REINER, KACY											
												115.44
	GROSS:	125.00	125.00	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
ROBEAUT	ROBERTS, AUTUMN											
												1,223.52
	GROSS:	1,536.15	1,536.15	0.00	1,536.15	1,536.15	1,634.20	1,634.20	1,634.20	1,536.15		
1,634.20	EMPLOYEE:	(129.86)	(65.24)	0.00	(95.24)	(22.27)	(98.05)				0.00	0.00
	EMPLOYER:				95.24	22.27	98.05	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,556.61
	GROSS:	3,135.51	3,135.51	0.00	3,135.51	3,135.51	3,752.10	3,752.10	3,752.10	3,526.97		
3,752.10	EMPLOYEE:	(224.34)	(114.70)	0.00	(194.40)	(45.46)	(225.13)				(391.46)	0.00
	EMPLOYER:				194.40	45.46	225.13	0.00	0.00	0.00	476.20	0.00
SCHLKAS	SCHLUETER, KASI											
												1,183.38
	GROSS:	1,405.00	0.00	0.00	1,405.00	1,405.00	0.00	1,405.00	1,405.00	1,405.00		
1,405.00	EMPLOYEE:	(114.14)	0.00	0.00	(87.11)	(20.37)	0.00				0.00	0.00
	EMPLOYER:				87.11	20.37	0.00	0.00	0.00	0.00	0.00	0.00
STEWLIA	STEWART, DIANE											
												245.52
	GROSS:	320.00	0.00	0.00	320.00	320.00	0.00	320.00	320.00	320.00		
320.00	EMPLOYEE:	(50.00)	0.00	0.00	(19.84)	(4.64)	0.00				0.00	0.00
	EMPLOYER:				19.84	4.64	0.00	0.00	0.00	0.00	0.00	0.00
STOEASH	STOEL, ASHLEY											
												2,730.24
	GROSS:	3,381.29	3,381.29	0.00	3,381.29	3,381.29	3,616.62	3,616.62	3,616.62	3,399.62		
3,616.62	EMPLOYEE:	(265.30)	(127.08)	0.00	(209.64)	(49.03)	(217.00)				(18.33)	0.00
	EMPLOYER:				209.64	49.03	217.00	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>
STORMAU	STORES, MAUREEN											
												147.76
	GROSS:	160.00	160.00	0.00	160.00	160.00	0.00	160.00	160.00	160.00		
160.00	EMPLOYEE:	0.00	0.00	0.00	(9.92)	(2.32)	0.00				0.00	0.00
	EMPLOYER:				9.92	2.32	0.00	0.00	0.00	0.00	0.00	0.00
SWEZBEC	SWEZEY, BECKY											
												1,248.34
	GROSS:	1,395.47	0.00	0.00	1,395.47	1,395.47	1,484.54	1,484.54	1,484.54	1,395.47		
1,484.54	EMPLOYEE:	(40.38)	0.00	0.00	(86.52)	(20.23)	(89.07)				0.00	0.00
	EMPLOYER:				86.52	20.23	89.07	0.00	0.00	0.00	1.20	0.00
SWINROB	SWINT, ROBERT											
												153.92
	GROSS:	166.67	166.67	0.00	166.67	166.67	0.00	166.67	166.67	166.67		
166.67	EMPLOYEE:	0.00	0.00	0.00	(10.33)	(2.42)	0.00				0.00	0.00
	EMPLOYER:				10.33	2.42	0.00	0.00	0.00	0.00	0.00	0.00
TAYLELI	TAYLOR, ELIZABETH											
												1,442.38
	GROSS:	1,689.36	0.00	0.00	1,689.36	1,689.36	1,797.19	1,797.19	1,797.19	1,689.36		
1,797.19	EMPLOYEE:	(69.77)	0.00	0.00	(104.74)	(24.50)	(107.83)				(47.97)	0.00
	EMPLOYER:				104.74	24.50	107.83	0.00	0.00	0.00	1.20	0.00
THOMDLA	THOMAS, D'LAINE											
												500.99
	GROSS:	542.50	542.50	0.00	542.50	542.50	0.00	542.50	542.50	542.50		
542.50	EMPLOYEE:	0.00	0.00	0.00	(33.64)	(7.67)	0.00				0.00	0.00
	EMPLOYER:				33.64	7.67	0.00	0.00	0.00	0.00	0.00	0.00
TORGVIC	TORGERSON, VICTORIA E											
												41.56
	GROSS:	45.00	0.00	0.00	45.00	45.00	0.00	45.00	45.00	45.00		
45.00	EMPLOYEE:	0.00	0.00	0.00	(2.79)	(0.65)	0.00				0.00	0.00
	EMPLOYER:				2.79	0.65	0.00	0.00	0.00	0.00	0.00	0.00
TRAURUT	TRAUTNER, RUTH											
												1,660.18
	GROSS:	1,944.89	0.00	0.00	1,944.89	1,944.89	2,135.69	2,135.69	2,135.69	2,007.55		
2,135.69	EMPLOYEE:	(135.93)	0.00	0.00	(120.58)	(28.20)	(128.14)				(62.66)	0.00
	EMPLOYER:				120.58	28.20	128.14	0.00	0.00	0.00	1.20	0.00
VANLAMY	VANLITH, AMY M											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
VOELHET	VOELTZ, HETHER											
												2,368.10
	GROSS:	2,580.83	0.00	0.00	2,780.83	2,780.83	2,958.33	2,758.33	2,758.33	2,580.83		
2,958.33	EMPLOYEE:	0.00	0.00	0.00	(172.41)	(40.32)	(177.50)				(200.00)	0.00
	EMPLOYER:				172.41	40.32	177.50	0.00	0.00	0.00	5.05	0.00
WESTSUE	WESTERMEYER, SUE											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY											
												886.19
	GROSS:	1,037.68	0.00	0.00	1,037.68	1,037.68	1,103.91	1,103.91	1,103.91	1,037.68		
1,103.91	EMPLOYEE:	(72.10)	0.00	0.00	(64.34)	(15.05)	(66.23)				0.00	0.00
	EMPLOYER:				64.34	15.05	66.23	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>
WOLLSTA	WOLLSCHLAGER, STACY											
	GROSS:	1,630.45	0.00	0.00	1,630.45	1,630.45	1,852.20	1,852.20	1,852.20	1,741.07		1,441.84
1,852.20	EMPLOYEE:	(63.88)	0.00	0.00	(101.09)	(23.64)	(111.13)				(110.62)	0.00
	EMPLOYER:				101.09	23.64	111.13	0.00	0.00	0.00	1.20	0.00
Subtotal:				Female: 44		Male: 5		Total: 49		Net:		64,382.21
	GROSS:	76,505.19	27,294.53	0.00	77,326.19	77,326.19	80,541.94	85,451.88	85,618.88	80,499.36		
86,152.88	EMPLOYEE:	(4,798.57)	(738.29)	0.00	(4,794.23)	(1,121.24)	(5,082.52)				(5,235.82)	0.00
	EMPLOYER:				4,794.23	1,121.24	5,032.52	0.00	0.00	0.00	3,137.15	0.00

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; 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	7,752.00	0.00	7,752.00
00 706	NET INVESTMENT IN CAPITAL ASSETS	(7,752.00)	0.00	(7,752.00)
	Fund Balance Subtotal:	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		0.00	0.00	0.00

Annual; Processing Month 12/2019; 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	103,167.99	(8,833.01)	94,334.98
10 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
10 112	TAXES RECEIVABLE - DELINQUENT	9.03	0.00	9.03
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 131	DUE FROM CAPITAL OUTLAY FUND	3,230.10	0.00	3,230.10
10 140	DUE FROM _____ GOVERNMENT	16,533.07	0.00	16,533.07
10 180	INVESTMENTS	298,838.29	1,415.59	300,253.88
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
	Current Assets Subtotal:	<u>425,771.48</u>	<u>(7,417.42)</u>	<u>418,354.06</u>
Total Assets and Deferred Outflows of Resources:		<u>425,771.48</u>	<u>(7,417.42)</u>	<u>418,354.06</u>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	974.59	0.00	974.59
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	53,186.73	0.00	53,186.73
	Current Liabilities Subtotal:	<u>53,576.94</u>	<u>0.00</u>	<u>53,576.94</u>
<u>Fund Balance</u>				
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	368,201.54	(7,417.42)	360,784.12
	Fund Balance Subtotal:	<u>372,194.54</u>	<u>(7,417.42)</u>	<u>364,777.12</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>425,771.48</u>	<u>(7,417.42)</u>	<u>418,354.06</u>

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; 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	2,342.85	28.60	2,371.45
	Current Assets Subtotal:	<u>2,342.85</u>	<u>28.60</u>	<u>2,371.45</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,342.85</u>	<u>28.60</u>	<u>2,371.45</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,342.85	28.60	2,371.45
	Fund Balance Subtotal:	<u>2,342.85</u>	<u>28.60</u>	<u>2,371.45</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,342.85</u>	<u>28.60</u>	<u>2,371.45</u>

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; 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	120,259.19	10,963.38	131,222.57
21 110	TAXES RECEIVABLE - CURRENT	11,340.99	(11,340.99)	0.00
21 112	TAXES RECEIVABLE - DELINQUENT	350.50	0.00	350.50
	Current Assets Subtotal:	<u>131,950.68</u>	<u>(377.61)</u>	<u>131,573.07</u>
Total Assets and Deferred Outflows of Resources:		<u>131,950.68</u>	<u>(377.61)</u>	<u>131,573.07</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	12,296.63	0.00	12,296.63
21 410	DUE TO GENERAL FUND	3,230.10	0.00	3,230.10
21 553	TAXES LEVIED FOR FUTURE PERIODS	21,013.47	(11,340.99)	9,672.48
	Current Liabilities Subtotal:	<u>36,540.20</u>	<u>(11,340.99)</u>	<u>25,199.21</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	95,410.48	10,963.38	106,373.86
	Fund Balance Subtotal:	<u>95,410.48</u>	<u>10,963.38</u>	<u>106,373.86</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>131,950.68</u>	<u>(377.61)</u>	<u>131,573.07</u>

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; 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	48,877.85	920.56	49,798.41
22 110	TAXES RECEIVABLE - CURRENT	9,981.85	(9,565.41)	416.44
22 112	TAXES RECEIVABLE - DELINQUENT	512.49	0.00	512.49
	Current Assets Subtotal:	<u>59,372.19</u>	<u>(8,644.85)</u>	<u>50,727.34</u>
Total Assets and Deferred Outflows of Resources:		<u>59,372.19</u>	<u>(8,644.85)</u>	<u>50,727.34</u>
<u>Current Liabilities</u>				
22 402	ACCOUNTS PAYABLE	1,635.33	0.00	1,635.33
22 404	CONTRACTS PAYABLE	0.00	0.00	0.00
22 450	PAYROLL DEDUCTION	0.00	0.00	0.00
22 451	PR DEDUCTION-FICA	0.00	0.00	0.00
22 452	PR DEDUCTION-FIT	0.00	0.00	0.00
22 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	19,459.17	(9,565.41)	9,893.76
	Current Liabilities Subtotal:	<u>21,091.47</u>	<u>(9,565.41)</u>	<u>11,526.06</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	38,280.72	920.56	39,201.28
	Fund Balance Subtotal:	<u>38,280.72</u>	<u>920.56</u>	<u>39,201.28</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>59,372.19</u>	<u>(8,644.85)</u>	<u>50,727.34</u>

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; 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: 24 PENSION FUND				
<u>Current Assets</u>				
24 101	CASH	16,107.45	(475.00)	15,632.45
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
	Current Assets Subtotal:	<u>16,334.32</u>	<u>(475.00)</u>	<u>15,859.32</u>
Total Assets and Deferred Outflows of Resources:		<u>16,334.32</u>	<u>(475.00)</u>	<u>15,859.32</u>
<u>Current Liabilities</u>				
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
	Current Liabilities Subtotal:	<u>226.87</u>	<u>0.00</u>	<u>226.87</u>
<u>Fund Balance</u>				
24 725	RESTRICTED FUND BALANCE - PENSION	16,107.45	(475.00)	15,632.45
	Fund Balance Subtotal:	<u>16,107.45</u>	<u>(475.00)</u>	<u>15,632.45</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>16,334.32</u>	<u>(475.00)</u>	<u>15,859.32</u>

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH	(3,349.71)	(565.81)	(3,915.52)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	518.57	0.00	518.57
51 171	INVENTORY-STORES PURCH FOR RES	2,496.46	0.00	2,496.46
51 172	INVENTORY OF DONATED FOOD	15,794.82	0.00	15,794.82
	Current Assets Subtotal:	15,460.14	(565.81)	14,894.33
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	79,613.61	0.00	79,613.61
51 208	ACCUM DEPRECIATION-LOCAL	(47,440.23)	0.00	(47,440.23)
	Long-term Assets Subtotal:	32,173.38	0.00	32,173.38
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	15,965.48	0.00	15,965.48
	Deferred Outflows of Resources Subtotal:	15,965.48	0.00	15,965.48
Total Assets and Deferred Outflows of Resources:		63,599.00	(565.81)	63,033.19
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
51 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
	Current Liabilities Subtotal:	0.03	0.00	0.03
<u>Other Liabilities</u>				
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
	Other Liabilities Subtotal:	6,171.88	0.00	6,171.88
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	49,613.51	(565.81)	49,047.70
	Fund Balance Subtotal:	57,427.09	(565.81)	56,861.28
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		63,599.00	(565.81)	63,033.19

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; 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	(25,192.46)	(15,126.13)	(40,318.59)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	(25,192.46)	(15,126.13)	(40,318.59)
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	21,501.65	0.00	21,501.65
	Deferred Outflows of Resources Subtotal:	21,501.65	0.00	21,501.65
Total Assets and Deferred Outflows of Resources:		(3,690.81)	(15,126.13)	(18,816.94)
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 450	PAYROLL DEDUCTION	0.00	0.00	0.00
53 451	PR DEDUCTION-FICA	0.00	0.00	0.00
53 452	PR DEDUCTION-FIT	0.00	0.00	0.00
53 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	6.07	0.00	6.07
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
	Other Liabilities Subtotal:	8,312.03	0.00	8,312.03
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(12,008.91)	(15,126.13)	(27,135.04)
	Fund Balance Subtotal:	(12,008.91)	(15,126.13)	(27,135.04)
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		(3,690.81)	(15,126.13)	(18,816.94)

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; 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	5,715.47	(367.02)	5,348.45
	Current Assets Subtotal:	<u>5,715.47</u>	<u>(367.02)</u>	<u>5,348.45</u>
Total Assets and Deferred Outflows of Resources:		<u>5,715.47</u>	<u>(367.02)</u>	<u>5,348.45</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,715.47	(367.02)	5,348.45
	Fund Balance Subtotal:	<u>5,715.47</u>	<u>(367.02)</u>	<u>5,348.45</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>5,715.47</u>	<u>(367.02)</u>	<u>5,348.45</u>

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; 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	1,239.10	(362.35)	876.75
	Current Assets Subtotal:	<u>1,239.10</u>	<u>(362.35)</u>	<u>876.75</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,239.10</u>	<u>(362.35)</u>	<u>876.75</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,239.10	(362.35)	876.75
	Fund Balance Subtotal:	<u>1,239.10</u>	<u>(362.35)</u>	<u>876.75</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,239.10</u>	<u>(362.35)</u>	<u>876.75</u>

Balance Sheet

Period Ending: December 2019

Annual; Processing Month 12/2019; 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	92,090.30	0.00	92,090.30
90 204	EQUIPMENT - LOCAL	137,506.00	0.00	137,506.00
	Long-term Assets Subtotal:	1,047,957.00	0.00	1,047,957.00
Total Assets and Deferred Outflows of Resources:		1,047,957.00	0.00	1,047,957.00
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	826,873.00	0.00	826,873.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	221,084.00	0.00	221,084.00
	Fund Balance Subtotal:	1,047,957.00	0.00	1,047,957.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,047,957.00	0.00	1,047,957.00

Batch Description: DECEMBER 31 2019 CHECK RECONCILIATION Processing Month: 12/2019
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	12/31/2019	248,825.01

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36440	AFLAC	12/02/2019	1,577.91
36444	THE STANDARD (VOYA)	12/02/2019	6.92
36445	SANFORD HEALTH FLEX PLAN	12/02/2019	15.40
36456	CONROY ELECTRIC INC	12/16/2019	270.48
36466	ST. CHARLES CHURCH	12/16/2019	200.00
	Total:		<u>2,070.71</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
248,825.01	(2,070.71)	246,754.30	246,754.30

Cleared Automatic Payment Total:	27,657.37
Cleared Checks Total:	24,611.01
Cleared Direct Deposit Total:	(70,452.15)
Cleared Void Total:	
Cleared Deposit Total:	110,094.26
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

12/31/2019

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
11 101	12/9/2019	MJ20-024		86.50	ADV PYMT CKS
11 1190 000 479 011	12/9/2019	MJ20-024	86.50		ADV PYMT CKS
71 101	12/9/2019	MJ20-024		1,512.26	FLEX PAYMENT TXFR
71 1190 000 479 012	12/9/2019	MJ20-024	1,512.26		FLEX PAYMENT TXFR
72 101	12/9/2019	MJ20-024		438.35	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	12/9/2019	MJ20-024	438.35		STUDENT COUNCIL PAYMENTS
21 553	12/20/2019	MJ20-025	6,020.08		GRANT COUNTY NOVEMBER 2019 APPORTIONMENT
21 110	12/20/2019	MJ20-025		6,020.08	GRANT COUNTY NOVEMBER 2019 APPORTIONMENT
22 553	12/20/2019	MJ20-025	7,041.98		GRANT COUNTY NOVEMBER 2019 APPORTIONMENT
22 110	12/20/2019	MJ20-025		7,041.98	GRANT COUNTY NOVEMBER 2019 APPORTIONMENT
21 553	12/20/2019	MJ20-025	5,320.91		ROBERTS COUNTY NOVEMBER 2019 APPORTIONMENT
21 110	12/20/2019	MJ20-025		5,320.91	ROBERTS COUNTY NOVEMBER 2019 APPORTIONMENT
22 553	12/20/2019	MJ20-025	2,523.43		ROBERTS COUNTY NOVEMBER 2019 APPORTIONMENT
22 110	12/20/2019	MJ20-025		2,523.43	ROBERTS COUNTY NOVEMBER 2019 APPORTIONMENT
			22,943.51	22,943.51	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 December 16, 2019 @ 6:30 PM in the Board Room/ CEO/Business Manager's Office with the following members present or absent:

Officers and others present:

Christopher Folk, CEO/Business Manager

Shelley Haggerty, Principal/Counselor

John Wiik, Parent

Kendra Rademacher, Teacher

Anne Lester, Teacher

Meeting called to order by President Jennifer Wiik at 6:30 PM

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

The Pledge of Allegiance was recited.

Motion by VanLith, seconded by Rabe, to approve the proposed agenda. 5 votes yes. Motion Carried.

Community Input Session: Mr. John Wiik was present to express his concern over the blizzard bag pilot program.

Communication Items - none

- Principal Report – Ms. Haggerty informed the school board of a grant from SDEA that provides financing to increase available books in classrooms. 50 grants were given out throughout the state and six teachers from Big Stone City school were awarded this grant. Each classroom received \$100 worth of new books for students that are now available for the student to read.
- 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, Manual Journal Entry Board Report. Other topics discussed: Learning Center Monthly Financial Overview, Governor's Budget Address, Superintendent's Meeting in Chamberlain and topics discussed, and two-year audit report anticipated to be finalized by next school board meeting, January 2020.

Financial Report

	10	21	22	24	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	PENSION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME (OSTY)/LLLC FUND
November 1, 2019	BEGINNING BALANCE	\$67,709.60	\$86,361.66	\$32,975.74	\$16,582.45	(\$5,658.82)
	TOTAL RECEIPTS	\$175,994.23	\$33,897.53	\$32,966.58	\$0.00	\$9,797.86
	TOTAL DISBURSEMENTS	(\$140,535.84)	\$0.00	(\$17,064.47)	(\$475.00)	(\$7,488.75)
November 30, 2019	ENDING BALANCE	\$103,167.99	\$120,259.19	\$48,877.85	\$16,107.45	(\$3,349.71)

Certificate of Deposit – \$298,838.29

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$8,058.32

Student Council (Fund 72) – \$1,239.10

The following bills were approved:

GENERAL FUND: 3D SECURITY, INC.,(FIRE ALARM SYSTEM INSPECTION),210.00 ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),115.10 BMO MASTERCARD,(PCARD),2,962.93 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),683.03 CITY OF BIG STONE CITY, (UTILITIES),1,446.93 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),270.48 FOLK, CHRISTOPHER ,(REIMBURSEMENT),268.02 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),173.23 GRANT COUNTY REVIEW,(ADVERTISING),103.11 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),754.64 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),42.25 PRAIRIE FIVE RIDES,(TRANSPORTATION),189.00 RADEMACHER, KENDRA ,(REIMBURSEMENT),25.00

CAPITAL OUTLAY FUND:

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),153.26

FOOD SERVICE FUND: ANDERSON, ARLO ,(SCHOOL HELP),105.00 BERNARD FOOD INDUSTRIES INC,(FOOD PURCHASES),342.48 BMO MASTERCARD,(PCARD),378.11 BOLSTA, PATRICIA ,(SUBSTITUTE),50.00 CASH-WA DISTRIBUTING,(FOOD/CUSTODIAL SUPPLIES),1,696.34

PRESCHOOL/LEARNING CENTER/OST FUND: BMO MASTERCARD,(PCARD),1,545.73 CITY OF BIG STONE CITY, (UTILITIES),228.74 DURICK FIRE EXTINGUISHERS,(FIRE EXTINGUISHERS),12.00 GLOEGE, JACEY ,(SUBSTITUTE),62.50 LESTER, ANNE ,(REIMBURSEMENT),22.97 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),73.22 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),45.00 ST. CHARLES CHURCH,(RENT PAYMENT),200.00 SYKORA PLUMBING INC,(BUILDING MAINTENANCE),639.21 WOLLSCHLAGER, DAKOTA ,(SUBSTITUTE),162.50

Action Items

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

- Approval of minutes from previous meeting(s); November 18 2019 meeting
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest; No conflicts were disclosed
- Approval of the State's Digital Dakota Network (DDN) E-rate application
- Approval of a premium free month for those participating staff members in the school health care insurance plan. The premium free month is December 2019.
- Approval of the Agreement between the Big Stone City School District and Inter-Lakes Community Action Partnership Head Start Pre-Birth to Five Program.
- Approval of the Agreement between the Big Stone City School District and Mathematica Policy Research, Inc., prime contractor for the U.S. Department of Agriculture (USDA), to facilitate Mathematica's performance of the School Nutrition and Meal Cost Study-II.

Discussion

There were discussions on the following items:

- Looking ahead: school board annual election date, April 14, 2020 suggested, school board member terms, Principal/Counselor evaluation, CEO/Business Manager evaluation, and the 2020-2021 school calendar.

- Next School Board Meeting(s): proposed January 20, 2020 @ 6:30 PM (Regular Meeting) in the Board Room/ CEO/Business Manager Office.

7:16 PM, motion by VanLith, seconded by Rabe, to enter into executive session pursuant to SDCL 1-25-2(1) for employee matters. 5 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 7:23 PM with no action being taken.

7:23 PM, motion by VanLith, seconded by Westermeyer, to enter into executive session pursuant to SDCL 1-25-2(2) for student matters. 5 votes yes. Motion Carried.

President Wiik declared the board out of executive session at 7:26 PM with no action being taken.

Motion by Westermeyer, seconded by VanLith, to adjourn the meeting at 7:26 PM. 5 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication

WELLNESS

The Child Nutrition and WIC Reauthorization Act of 2004, PL 105-268, the U.S. Congress established a new requirement for all local agencies (including public and nonpublic, as well as, Residential Child Care Institutions) with federally-funded National School Lunch Program (NSLP). The local agencies are required to develop and implement wellness policies that address nutrition and physical activity by the start of the 2006-2007 school year. Four (4) criteria are required in meeting the objective; nutrition education, physical activity, nutrition standards and other school based activities. New rules for public input, transparency and implementation were added with the Healthy, Hunger-Free Act of 2010, PL 111-296.

The Big Stone City School District promotes healthy schools by supporting wellness, good nutrition and regular physical activity as a part of the total learning environment. The District supports a healthy environment where students learn and participate in positive dietary and lifestyle practices. By facilitating learning through the support and promotion of good nutrition and physical activity, schools contribute to the basic health status of students.

The school will convene a committee to develop its wellness policy. The most effective wellness policy is one that has input from stakeholders in the community. The committee must include the following:

- Food service representative
- Administrators
- Classroom teacher (for example health and physical education, nutrition, and general subject matter)
- Student
- School board member/Community member/Parent

General Guidelines

- Procedures will be in place for providing information to families, upon request, about the ingredients and nutritional values of the foods served.
- Food and beverages sold or served on school grounds or at school sponsored events during the normal school day will meet the Dietary Guidelines for Americans and the Standards for Food and Beverages set forth in this document. These guidelines are to be administered 30 minutes before the school bell and 30 minutes after the school bell(c3).
- The school utilizes Offer vs. Serve procedures. Students are given a choice of three items, with one item being a fruit or vegetable. This process eliminates the waste of food.

Nutrition Standards Component(c2)

- Students' life-long eating habits are greatly influenced by the types of foods and beverages available to them. Foods of good nutritional content including fruits, vegetables, low-fat dairy foods, and whole grain products will be available wherever and whenever food is sold or otherwise offered at school during the normal school day. Examples may include a la carte, snacks, and school sponsored events.

Daily Physical Education Classes K-8 (Goals)(c1)

- Between the hours of 8:00AM – 8:30AM all K-8 students receive recess.
- Elementary students receive 30 minutes of recess during lunch time and 15 minutes in the AM.
- Middle school students receive 15 minutes of recess during lunch time.
- Elementary students will receive 30 minutes of physical education classes per day.
- Middle school students will receive a minimum of 40 minutes of physical education classes for 3 days per week.
- Health instruction, provided by physical education, science, and school counseling classes, will be given to all K-8 students for a minimum of 1,080 minutes per school year.

Other school wellness and nutrition activities(c1)

- Every day at the lunch line the school's head cook encourages and teaches the students about nutrition. New fruits and vegetables that are offered are mentioned to the students as they pass through the line. Done daily.
- Nutrition sheets are given to each school teacher by the head cook if there are any new food items that have not been used before. The school teachers will then teach the students about the new food item and its nutritional importance. This is done throughout the school year.
- The Safe Routes to School Grant was completed roughly three several years ago that enhanced the ability for students to walk and ride bike to school by constructing more sidewalks to and from school grounds. This is an ongoing push for our students and also benefits the public for wellness.
- School wide back to school event (ex: pool party, roller skating, or ballfield) done in August before school starts for one day. Fresh Fruits and Vegetables are served for those new and returning students.
- School wide Bonanza Retreat Center on Big Stone City Lake. Grades K-8th grade participate. Field trips are scheduled twice/year, Fall and Spring, one day events.
- The school participates in Winter Olympics. Random activities to promote fun and exercise are done in the gymnasium. This is done for one day during the winter.
- K-8 hiking at refuge in Ortonville MN. This is done during the fall for one day.
- Hiking at Hartford Beach (K and 5th grade). This is done in the fall or spring determined by the teacher for one day.
- Jump Rope for Heart is done through the physical education class. This is done during the month of March for approximately two weeks.
- 4th Grade Black Hills Trip, which promotes walking and hiking. This trip is in the spring of the year and is one week in duration.
- Our school participates in Fuel Up to Play 60 throughout the school year. During the fall of 2018, at P/T conferences, an obstacle course was set up by our physical education assistant teacher Miss Kelly Wollschlager, where all students, and even parents, were able to partake in this activity in between conference times.
- ~~ROAR Rewards (MTSS Program); at the initial staff in service of the school year, discussions and a decision is made to select the ultimate ROAR reward at the end of the year. Students work throughout the year for this goal by earning ROAR cards and for the 2017-2018 school year the reward will be a day of activities, such as basketball, racquetball, swimming, etc., at the Unity Square in Milbank.~~

Eating Environment

- Students and staff will have adequate space to eat meals in clean, safe, pleasant surroundings and will have adequate time scheduled as near the middle of the school day as possible to eat, relax, and socialize.
- Safe drinking water and convenient access to facilities for hand washing and oral hygiene will be available during all meal periods.
- Consideration will be given for passing time, bathroom break, hand washing, and socializing so as to allow ten minutes for breakfast and twenty minutes for lunch once the student is seated.

Snacks

- Healthy snacks will include fresh, dried, or canned fruits (in 100% juice only); vegetables; 1%, skim milk, flavored skim milk; and/or grains meeting the Standards for Food and Beverages set forth in this document.

Parties and Celebrations

- Schools should limit celebrations that involve food during the school day.
- Each party should include no more than one food or beverage that does not meet the Standards for Food and Beverages.
- The school would like to recommend pre-packaged foods be brought for these event.

Every year, during the fall of the current school year, the CEO/Business Manager and Head Cook will review the wellness policy to determine if there are any major changes/updates that need to be brought before the committee or made. Areas to review or discuss will be, but not limited to: purpose of the committee, improvements, recommendations, and review any new rules and regulations that need to be adopted by the school board policy. If the policy needs major changes/updates, then the committee will meet to discuss and make the necessary major changes/updates. If there are no significant changes/updates to be made, the committee will meet every 3 years to formally go over the wellness policy. Regardless, if meeting every year or every 3 years, the CEO/Business Manager will relay any minor or major changes/updates via email to the committee members.

School students, parents, staff, and the general public will be invited to attend if they wish by means of school letters, Facebook page, and website (c5, d1). Minutes will be taken at this meeting, including a member's present list and the topics discussed. The Wellness Policy and minutes will be filed online via the school's website (d2, d3).

The wellness policy will be reviewed and approved every year in the fall by the school board of education.

The plan for measuring implementation and assessment of the policy will be done annually at the wellness policy meeting that is held in the fall (c6, d3). The school official responsible for the implementation and oversight of the local school wellness policy, plan and annual meeting will be the CEO/Superintendent of the school district, with the help of the Head Cook and school PE Teacher (c4, e1). This assessment report will include a description of the school's progress in meeting the wellness policy goals, a summary of our school wellness events, and activities, and information on how individuals can get involved. (information on how individuals can be involved will more than likely be by school flyer, newsletter, Facebook page, and website). The school's assessment tool will be the annual meeting minutes. (e2, e3, f1, f2, f3)

Standards for Food and Beverages

1. Beverages:

- a. Provide 100% fruit and vegetable juices and limit portion sizes to 4-12 ounces.
- b. Provide water - non-carbonated and unflavored without added sugar, artificial sweeteners, or caffeine.
- c. Provide milk-skim or 1% in portion sizes of 8-16 ounces.
 1. Flavored milk (chocolate or strawberry), low fat, 1%, or skim may be offered in up to 12 ounce serving sizes with no more than 36 grams of sugar in a 12-ounce portion.
- d. Eliminate the sale of soft drinks, sports drinks, punch, fruit drinks, iced tea, coffee and coffee-like beverages, and other items not included in allowable beverages listed above.
- e. Allow only water as a beverage in the classroom.

2. Grains:

- a. Serve whole grains which contain at least 2 grams of fiber per 1 ounce serving. One half of all grains served should be whole grain.
- b. Limit portion sizes to 1.25 ounces - 2 ounces with most being 1.25 ounces.
- c. Limit total calories from fat to no more than 30%.
- d. Limit total calories from saturated fat to no more than 10%.
- e. Limit sugar content to no more than 35% of calories by weight, or less than 6 grams from sugar per serving.
- f. Limit the amount of trans fats.
- g. As of July 1, 2019, two days/week enriched grain products can be used instead of whole grain products.

3. Fruits and Vegetables:

- a. Offer fruits and vegetables prepared/packaged without added fat, sugar, or sodium. Low-fat dips and sauces on the side may be served in small portions to make foods more appealing.
- b. Offer ½ cup serving sizes of fruits and vegetables. Offer additional fruits and vegetables to help students reach the recommended 5 - 9 servings per day.
- c. Offer a variety of fruits and vegetables, especially colorful ones.

4. A la carte entrees and side dishes:

- a. Offer meat/meat substitutes in portions no greater than 3 ounces with 5 grams of fat per ounce or less (except nut butters).
- b. Offer nuts and seeds in portion sizes no greater than 1.25 ounces.
- c. Offer nut butters in portion sizes of 2 - 4 Tbsp.
- d. Offer non-fat and low-fat yogurt in portion sizes of 8 ounces or less. Sugar should not be the first ingredient on the label.
- e. Limit ice cream and frozen desserts to portion sizes of 4 ounces or less with 5 grams or less of fat. Sugar should not be the first ingredient.
- f. Offer cheese in portion sizes of 1- 2 ounces.

5. Condiments and miscellaneous:

- a. Offer salad dressing containing no more than 6 - 12 grams of fat per ounce.
- b. Remove salt shakers from tables.

6. Sodium Targets

- a. As the third final rule published on 12/13/18 from the USDA website in terms of sodium, it will provide schools in the lunch and breakfast programs more time for gradual sodium reduction by retaining Sodium Target 1 through the end of school year (SY) 2023-2024, continuing to Target 2 in SY 2024-2025, and eliminating the Final Target that would have gone into effect in SY 2022-2023.
- b. See table below in regards to sodium targets and timelines.

Final Rule "Nutrition Standards in the National School Lunch and School Breakfast Programs (1/26/12)

Sodium Reduction: Timeline & Amount				
Age/Grade Group	Baseline: Average Current Sodium Levels As Offered¹ (mg)	Target 1: July 1, 2014 SY 2014-2015 (mg)	Target 2: July 1, 2017 SY 2017-2018 (mg)	Final Target: July 1, 2022 SY 2022-2023 (mg)
School Breakfast Program				
K-5	573 (elementary)	≤ 540	≤ 485	≤ 430
6-8	629 (middle)	≤ 600	≤ 535	≤ 470
9-12	686 (high)	≤ 640	≤ 570	≤ 500
National School Lunch Program				
K-5	1,377 (elementary)	≤ 1,230	≤ 935	≤ 640
6-8	1,520 (middle)	≤ 1,360	≤ 1,035	≤ 710
9-12	1,588 (high)	≤ 1,420	≤ 1,080	≤ 740

¹SNDA-III

Legal References:

SEC. 204 of Public Law 111-296 Local School Wellness Policy Implementation
 7 Code of Federal Regulation (CFR) 210.31 and 220.7 (tick marks referenced above in the policy, ex (c2), are from the stated CFR)

USDA website for Sodium Table – <https://fns-prod.azureedge.net/sites/default/files/sodium.pdf>

USDA website for final rules – <https://www.fns.usda.gov/school-meals/fr-121218>

1st Reading – 1/21/2019

2nd Reading – 2/18/2019

Date Adopted – 11/17/2015

Last Revised – 2/18/2019