



655 Walnut Street • Big Stone City, SD 57216 • 608-862-8108

BIG STONE CITY SCHOOL DISTRICT 25-1

“Educating all students for a lifetime of success!”

SCHOOL BOARD AGENDA with Amplification - Regular Meeting

January 21st, 2019 at 6:00 PM

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

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 _____ Schablin
3. **Pledge of Allegiance**
4. **Approval of the Agenda as Proposed/Amended** Motion: _____ MC: _____ (____-____)
5. **Community Input Session (5-minute maximum)**
 - a. Letter from Concerned Taxpayers of BSC School District 25-1
 1. Polling community as to voting on continued opt-out of \$250,000
 2. Establishment of a temporary citizen’s advisory committee
6. **Communication Items**
 - a. Board Communication
 1. Letters received from certified and classified staff of intent to negotiate.
 - b. Principal Report
 1. 2017-2018 State Report Card
 - c. CEO/Business Manager’s Report – there will be no comments made by administration on these reports unless specified. Please let me know if there are any questions.
 1. Revenue/Expenditure Summary Reports
 2. BSCS Board Report – Detail, Bills and BMO Pcard
 - a. Some invoices to highlight; quarter two for Ortonville tuition of \$60,238.35, Sykora Plumbing over holiday break repair heat pipe leak in CEO office of \$149.02. The remaining invoices are ordinary, but if you have any questions, please let me know.
 3. Payroll Register – Unitemized Report (current month)
 4. Balance Sheet
 5. Check Reconciliation Report
 6. Manual Journal Entry Board Report
 - a. The majority of the manual journal entries shown for this period are correcting the bank error of depositing tax payments into the wrong

checking account, Nov-Dec. Per the journal entries all funds are where they should be now.

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 27 2018 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
 - 5. Approval of the surplus property; student council freezer: Kenmore model 183, 5 cu foot freezer.
 - a. Student council requested a necessary purchase of a bigger freezer to hold frozen pizza, etc to be sold at basketball games. The school will be able to recoup money for the old freezer, which will be used to purchase the bigger used freezer. The administration recommends approval as presented.
 - 6. Approval of Stacy Wollschlager as Yearbook Advisor for the 2018-2019 school year.
 - a. Mrs. Wollschlager was the yearbook advisor last year and would like to do it again. She has knowledge of the software used and did an excellent job with the task last year. Administration recommends approval as presented.
 - 7. Approval of the school board annual election date, April 9, 2019.
 - a. This is a suggested date as it was picked to combine with a city election, if applicable. The administration recommends approval as presented.

8. Discussion

- a. First reading of the Wellness Policy AE.
 - i. A Wellness Policy meeting was held on January 10 2019 with all committee members present. Updates were made to the policy that included updating school activities that promote wellness, sodium targets, and a sodium reduction timeline and amount table per the USDA website. A wellness policy checklist was reviewed and all requirements by the checklist were met by the policy. Updates highlighted in yellow.
- b. We are working on the 2019-2020 school calendar. 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 March 2019 school board meeting.
- c. Next school board meeting: February 18 2019 (regular meeting) in the board room.

9. Executive Session

- a. Discussion of personnel in accordance to SDCL 1-25-2(1), CEO/Business Manager's Evaluation, Principal Evaluation, CEO/Business Manager's Letter of Intent, Principal/Counselor Letter of Intent, and LLLC/OST Director Evaluation.

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

01/15/2019 01:09 PM

Regular; Processing Month 12/2018; Fund Number 10, 21, 22, 24, 51, 53

User ID: C1FOLK

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	81,096.46	273,138.14
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	4,649.29
1140	UTILITY TAX	0.00	15,693.56
1190	PENALTIES AND INTEREST ON TAX	147.90	1,107.52
1313	TUITION OTHER LEAS OUT STATE	0.00	38,944.64
1510	INTEREST EARNED	1,544.42	3,504.83
1791	YEARBOOK SALES	0.00	65.00
1910	RENTALS	0.00	952.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	4,673.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	831.91
1990	OTHER	379.32	2,205.33
2110	COUNTY APPORTIONMENT	21.82	3,170.27
2200	REVENUE IN LIEU OF TAXES	0.00	90.17
3111	STATE AID	24,580.00	144,160.00
3112	STATE APPORTIONMENT	0.00	0.00
3114	BANK FRANCHISE TAX	0.00	0.00
3125	MENTOR TEACHERS	0.00	676.96
4151	OTHER STATE REV.	395.38	3,226.57
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	91.21
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	<u>108,165.30</u>	<u>497,180.40</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	22,612.98	62,815.90
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	832.26
1190	PENALTIES AND INTEREST ON TAX	36.79	133.15
1990	OTHER	0.00	720.00
21	CAPITAL OUTLAY FUND	<u>22,649.77</u>	<u>64,501.31</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	16,737.33	47,361.28
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	820.39
1190	PENALTIES AND INTEREST ON TAX	28.03	123.29
1313	TUITION OTHER LEAS OUT STATE	0.00	2,900.15
1973	MEDICAID INDIRECT ADM SERVICES	0.00	48.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
22	SPECIAL EDUCATION FUND	<u>16,765.36</u>	<u>51,253.11</u>
Fund 24	PENSION FUND		
5110	OPERATING TRANSFERS IN	0.00	0.00
24	PENSION FUND	<u>0.00</u>	<u>0.00</u>
Fund 51	FOOD SERVICE FUND		

Revenue		Monthly Activity	Balance @ EOM
1610	SALES TO PUPILS	2,036.45	14,334.50
1620	SALES TO ADULTS	435.95	3,838.36
1990	OTHER	0.00	1,798.82
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	3,779.98	20,521.44
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>6,252.38</u>	<u>40,493.12</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	545.00	3,185.00
1981	DAY CARE CENTER SERVICES	10,376.40	55,571.10
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	781.00	20,172.18
1990	OTHER	0.00	5,948.17
4810	FEDERAL REIMBURSEMENT	1,084.65	2,082.88
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>12,787.05</u>	<u>86,959.33</u>
Grand Total:		<u>166,619.86</u>	<u>740,387.27</u>

Big Stone City School District 25-1

BSCS Expenditure Summary

01/15/2019 01:10 PM

Regular; Processing Month 12/2018; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 75,986.32	\$ 450,579.08
21	CAPITAL OUTLAY FUND	\$ 538.35	\$ 36,191.50
22	SPECIAL EDUCATION FUND	\$ 11,730.43	\$ 51,362.14
24	PENSION FUND	\$ 475.00	\$ 6,744.25
51	FOOD SERVICE FUND	\$ 11,796.90	\$ 43,284.49
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 20,341.80	\$ 120,871.21
Grand Total:		\$ 120,868.80	\$ 709,032.67

Per Bank Statement	Ending- December 31, 2018	
MAIN Account		\$ 367,095.93
CD First State Bank; 1.9%; Maturity 3/10/2022		\$ 294,631.43
(11) ADV PYMT & (71) FLEX Account		\$ 7,378.83
(72) STUDENT COUNCIL Account		\$ 663.33

NOTE:

01/17/2019 09:45 AM

Unposted; Batch Description JANUARY 21 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Checking Account ID 1 Fund Number 10

GENERAL FUND

JAN 2019 ADVANCE PAYMENT FUND

01/16/2019

(SCHOOL CHECKING FUND)

36.00 1/11/19 IN-SERVICE MEAL @ WEST CENTRAL

(SCHOOL CHECKING FUND)

24.80 SCHOOL POSTAGE

Vendor Name ADVANCE PAYMENT FUND

60.80

JAN 2019 ATHEY, ELMER

01/11/2019

(BUILDING MAINTENANCE)

10.60 CEILING TILE FOR CEO OFFICE

Vendor Name ATHEY, ELMER

10.60

19-Jan-0001 BMO MASTERCARD

01/21/2019

(PCARD)

16.00 PCARD1 MACDADDYS FUEL

(PCARD)

53.67 PCARD2 MACDADDYS FUEL

(PCARD)

55.62 PCARD2 MACDADDYS FUEL

(PCARD)

70.18 PCARD3 Bills Supervalu COMBINED APPEAL C

(PCARD)

29.78 PCARD3 Shopko COMBINED APPEAL CONCESSION

(PCARD)

647.37 PCARDC Century Business Produ COPY MACHI

(PCARD)

232.69 PCARDC WASTE MGMT GARBAGE

(PCARD)

360.00 PCARDC TOP HAT LANES BOWLING ALLEY STAFF

(PCARD)

360.00 PCARDC 3d Security Inc SCHOOL TESTING FE

(PCARD)

54.92 PCARD4 MACDADDYS FUEL

(PCARD)

38.99 PCARD4 Bills Supervalu DECEMBER STAFF ME

(PCARD)

39.00 PCARD1 MACDADDYS FUEL

(PCARD)

59.00 PCARD1 MACDADDYS FUEL

(PCARD)

57.81 PCARD6 WALMART STAFF XMAS PARTY PRIZES

(PCARD)

12.35 PCARDC Cintas CUSTODIAL RUG SERVICE

(PCARD)

27.96 PCARDC The Shop SEA FOAM LAWN MOWER

(PCARD)

92.36 PCARDC MIDWEST ALARM KEY FOBS 10 QTY

(PCARD)

172.45 PCARDC Cintas CUSTODIAL RUG SERVICE

(PCARD)

172.45 PCARDC Cintas CUSTODIAL RUG SERVICE

(PCARD)

135.00 PCARDC Lifetouch YEARBOOK DEPOSIT

(PCARD)

134.85 PCARDC Bills Supervalu FFVP

(PCARD)

13.98 PCARDC Bills Supervalu CUSTODIAL

(PCARD)

200.00 PCARDC Pierre Ramkota BMGR CONF LODGING

(PCARD)

132.00 PCARDC Pierre Ramkota TITLE I PD LODGING

(PCARD)

4.99 PCARDC AMAZON GYM SUPPLIES

(PCARD)

17.99 PCARDC AMAZON OFFICE LABELS

(PCARD)

31.31 PCARDC AMAZON 4TH GR EXERCISE BALL

(PCARD)

146.75 PCARDC TRISTATEWATER WATER SERVICE

(PCARD)

245.20 PCARDC Hillyard CUSTODIAL SUPPLIES

(PCARD)

315.00 PCARDC Lifetouch YEARBOOK DEPOSIT

(PCARD)

83.64 PCARDC H H CAR CARE BUS OIL SERVICE

01/17/2019 09:45 AM

Unposted; Batch Description JANUARY 21 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Description	Amount	Detail Description
(PCARD)				308.50	PCARDC USPS OFFICE ENVELOPES
(PCARD)				204.61	PCARDC Centurylink TELEPHONE
(PCARD)				181.32	PCARDC AMAZON PRINTER TONER - ELEM
(PCARD)				91.95	PCARDC Cedar Shore Resort SUPT CONF LODG
(PCARD)				181.33	PCARDC AMAZON PRINTER TONER - OFFICE
(PCARD)				44.90	PCARDC TRISTATEWATER WATER SERVICE
(PCARD)				90.00	PCARDC Tubbs Of Soft Water SOFTENER SALT
(PCARD)				44.86	PCARDC Caseys Ortonville DECEMBER STAFF
(PCARD)				172.45	PCARDC Cintas CUSTODIAL RUG SERVICE
(PCARD)				21.27	PCARD1 Dunhams BASKETBALL WHISTLES
(PCARD)				8.10	PCARD1 Seehafer Ace CUSTODIAL
(PCARD)				18.86	PCARD1 RUNNINGS CUSTODIAL
(PCARD)				22.00	PCARD1 MACDADDYS FUEL
(PCARD)				181.32	PCARDC AMAZON PRINTER TONER - MS

Vendor Name BMO MASTERCARD

5,584.78

1/2/19 STMT CASH-WA DISTRIBUTING
(FOOD/CUSTODIAL SUPPLIES)

01/11/2019
141.84 FFVP

Vendor Name CASH-WA DISTRIBUTING

141.84

UTILITIES1-0097 CITY OF BIG STONE CITY
(UTILITIES - 1952 BUILDING)
(UTILITIES - 1952 BUILDING)

01/11/2019
334.91 ELECTRIC
64.79 WATER & SEWER CHARGES

UTILITIES2-0097 CITY OF BIG STONE CITY
(UTILITIES)
(UTILITIES)

01/11/2019
212.75 ELECTRIC
135.07 WATER & SEWER CHARGES

UTILITIES3-0097 CITY OF BIG STONE CITY
(UTILITIES - GYM)
(UTILITIES - GYM)

01/11/2019
810.18 ELECTRIC
89.99 WATER & SEWER CHARGES

Vendor Name CITY OF BIG STONE CITY

1,647.69

JAN 2019 FOOD SERVICE FUND
(SCHOOL FOOD SERVICE FUND)
(SCHOOL FOOD SERVICE FUND)
(SCHOOL FOOD SERVICE FUND)

01/16/2019
303.94 OST SNACK OCT 2018
149.24 OST SNACK NOV 2018
102.83 OST SNACK DEC 2018

Vendor Name FOOD SERVICE FUND

556.01

056841 JAYMAR BUSINESS FORMS
(BUSINESS SUPPLIES)

01/11/2019
35.30 W-2 ENVELOPES

Vendor Name JAYMAR BUSINESS FORMS

35.30

01/17/2019 09:45 AM

Unposted; Batch Description JANUARY 21 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
JAN 2019-0001	NORTHWESTERN ENERGY	01/11/2019	1,096.11	HEAT - NAT GAS
	(UTILITIES - NATGAS)			
	Vendor Name NORTHWESTERN ENERGY		<u>1,096.11</u>	
2019FY 2QTR	ORTONVILLE PUBLIC SCHOOLS	01/11/2019	42,741.74	2ND QTR TUTION BILLING
	TUITION			
	(TUITION)		9,498.64	2ND QTR TRANSPORTATION BILLING
	(TUITION)			
	Vendor Name ORTONVILLE PUBLIC SCHOOLS		<u>52,240.38</u>	
JAN 2019	PRAIRIE FIVE RIDES	01/16/2019	99.00	132 RIDES IN DEC 2018
	(TRANSPORTATION)			
	Vendor Name PRAIRIE FIVE RIDES		<u>99.00</u>	
FALL 2018 SERV	SD DEPARTMENT OF HEALTH	01/11/2019	231.00	FALL 2018 HEALTH SERVICES
	(HEALTH SERVICES)			
	(HEALTH SERVICES)		99.00	FALL 2018 HEALTH SERVICES
	Vendor Name SD DEPARTMENT OF HEALTH		<u>330.00</u>	
JAN 2019	STEWART, AL	01/11/2019	80.00	SUBTITUTE FOR STOEL
	(SUBSTITUTE)			
	Vendor Name STEWART, AL		<u>80.00</u>	
JAN 2019	SYKORA PLUMBING INC	01/11/2019	149.02	CEO OFFICE HEAT PIPE LEAK
	(BUILDING MAINTENANCE)			
	Vendor Name SYKORA PLUMBING INC		<u>149.02</u>	
Fund Number	10		<u>62,031.53</u>	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
15109-0001	BIG STONE THERAPIES INC	01/11/2019	159.35	OT SERVICES
	(THERAPY)			
	Vendor Name BIG STONE THERAPIES INC		<u>159.35</u>	
19-Jan-0001	BMO MASTERCARD	01/21/2019	22.31	PCARDC AMAZON SPED SUPPLIES
	(PCARD)			
	(PCARD)		22.26	PCARDC AMAZON SPED SUPPLIES
	Vendor Name BMO MASTERCARD		<u>44.57</u>	

01/17/2019 09:45 AM

Unposted; Batch Description JANUARY 21 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

2019FY 2QTR ORTONVILLE PUBLIC SCHOOLS
TUITION

01/11/2019

(TUITION)

7,997.97 2ND QTR SPED BILLING

Vendor Name ORTONVILLE PUBLIC SCHOOLS

7,997.97

Fund Number 22

8,201.89

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

19-Jan-0001 BMO MASTERCARD

01/21/2019

(PCARD)

281.72 PCARDC Bills Supervalu SCHOOL FOOD

(PCARD)

363.37 PCARDC Pan-O-Gold BREAD PURCHASE

Vendor Name BMO MASTERCARD

645.09

1/2/19 STMT CASH-WA DISTRIBUTING

01/11/2019

(FOOD/CUSTODIAL SUPPLIES)

754.99 SCHOOL FOOD

Vendor Name CASH-WA DISTRIBUTING

754.99

19 007865 SOUTH DAKOTA DEPT OF EDUCATION

01/17/2019

(COMMODITIES)

324.55 COMMODITIES

Vendor Name SOUTH DAKOTA DEPT OF EDUCATION

324.55

Fund Number 51

1,724.63

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

19-Jan-0001 BMO MASTERCARD

01/21/2019

(PCARD)

6.87 PCARD1 RUNNINGS LLLC

(PCARD)

34.00 PCARDC Bills Supervalu LLLC CACFP

(PCARD)

11.72 PCARD3 Family Dollar PREK GINGERBREAD

(PCARD)

20.59 PCARD3 Bills Supervalu LLLC CACFP

(PCARD)

19.82 PCARDC Bills Supervalu PREK SNACK

(PCARD)

41.50 PCARD3 Wal-Mart LLLC SUPPLIES

(PCARD)

200.00 PCARD3 WALMART LLLC CACFP

(PCARD)

455.89 PCARDC Bills Supervalu LLLC CACFP

(PCARD)

50.00 PCARD3 Hobby Lobby LLLC XMAS SUPPLIES

(PCARD)

50.00 PCARD3 Hobby Lobby OST XMAS SUPPLIES

(PCARD)

9.43 PCARD3 AMAZON PREK XMAS SUPPLIES

(PCARD)

9.93 PCARD3 AMAZON PREK XMAS SUPPLIES

(PCARD)

52.80 PCARD3 Dollar General LLLC SUPPLIES

(PCARD)

25.45 PCARD3 AMAZON LLLC THERMOMETER

(PCARD)

13.96 PCARD3 AMAZON LLLC XMAS SUPPLIES

(PCARD)

23.99 PCARD3 Hobby Lobby PREK XMAS SUPPLIES

Vendor Name BMO MASTERCARD

1,025.95

01/17/2019 09:45 AM

Unposted; Batch Description JANUARY 21 2019 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

1/2/19 STMT CASH-WA DISTRIBUTING
(FOOD/CUSTODIAL SUPPLIES)

01/11/2019
(48.46) CACFP CREDIT

Vendor Name CASH-WA DISTRIBUTING

(48.46)

JAN 2019 GOERGEN, AMANDA
(SUBSTITUTE)

01/11/2019
130.00 LLLC SUB

Vendor Name GOERGEN, AMANDA

130.00

JAN 2019 HECK, DESA
(SUBSTITUTE)
(SUBSTITUTE)

01/11/2019
35.00 PRESCHOOL SUB
50.00 LLLC SUB

JAN 2019 2 HECK, DESA
(SUBSTITUTE)

01/16/2019
35.00 PRESCHOOL SUB

Vendor Name HECK, DESA

120.00

JAN 2019-0001 ST. CHARLES CHURCH
(RENT PAYMENT)
(RENT PAYMENT)
(RENT PAYMENT)

01/16/2019
155.11 UTILITIES; NAT GAS; DEC 2018
272.56 UTILITIES; CITY; ELECTRIC & WATER
200.00 RENT PAYMENT

Vendor Name ST. CHARLES CHURCH

627.67

Fund Number 53

1,855.16

Checking Account ID 1

73,813.21

	<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											1,130.59
	GROSS:	1,292.07	1,292.07	0.00	1,292.07	1,292.07	1,924.01	1,924.01	1,924.01	1,808.57		
1,924.01	EMPLOYEE:	(32.96)	(29.67)	0.00	(80.11)	(18.74)	(115.44)				(516.50)	0.00
	EMPLOYER:				80.11	18.74	115.44	0.00	0.00	0.00	238.70	0.00
ANDESHE	ANDERSON, SHELLY											1,079.16
	GROSS:	1,485.73	0.00	0.00	1,485.73	1,485.73	2,152.30	2,152.30	2,152.30	2,023.16		
2,152.30	EMPLOYEE:	(104.41)	0.00	0.00	(92.12)	(21.54)	(129.14)				(725.93)	0.00
	EMPLOYER:				92.12	21.54	129.14	0.00	0.00	0.00	476.20	0.00
ATHEELM	ATHEY, ELMER											1,164.82
	GROSS:	1,297.60	0.00	0.00	1,297.60	1,297.60	0.00	1,297.60	1,297.60	1,297.60		
1,297.60	EMPLOYEE:	(33.51)	0.00	0.00	(80.45)	(18.82)	0.00				0.00	0.00
	EMPLOYER:				80.45	18.82	0.00	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY											1,649.37
	GROSS:	1,909.84	1,909.84	0.00	1,909.84	1,909.84	2,031.75	2,031.75	2,031.75	1,909.84		
2,031.75	EMPLOYEE:	(60.15)	(44.22)	0.00	(118.41)	(27.69)	(121.91)				(10.00)	0.00
	EMPLOYER:				118.41	27.69	121.91	0.00	0.00	0.00	1.20	0.00
BERDRAC	BERDAN, RACHEL											2,297.71
	GROSS:	2,814.67	2,814.67	0.00	2,814.67	2,814.67	2,994.33	2,994.33	2,994.33	2,814.67		
2,994.33	EMPLOYEE:	(190.51)	(111.13)	0.00	(174.51)	(40.81)	(179.66)				0.00	0.00
	EMPLOYER:				174.51	40.81	179.66	0.00	0.00	0.00	1.20	0.00
BOOGCHE	BOOGAARD, CHERYL											1,164.45
	GROSS:	1,271.82	1,271.82	0.00	1,271.82	1,271.82	1,353.00	1,353.00	1,353.00	1,271.82		
1,353.00	EMPLOYEE:	0.00	(10.08)	0.00	(78.85)	(18.44)	(81.18)				0.00	0.00
	EMPLOYER:				78.85	18.44	81.18	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											397.10
	GROSS:	430.00	430.00	0.00	430.00	430.00	0.00	430.00	430.00	430.00		
430.00	EMPLOYEE:	0.00	0.00	0.00	(26.66)	(6.24)	0.00				0.00	0.00
	EMPLOYER:				26.66	6.24	0.00	0.00	0.00	0.00	475.00	0.00
COOPNIC	COOPER, NICHOLE M											2,406.39
	GROSS:	2,863.89	0.00	0.00	2,863.89	2,863.89	3,143.50	3,143.50	3,143.50	2,954.89		
3,143.50	EMPLOYEE:	(155.56)	0.00	0.00	(177.56)	(41.53)	(188.61)				(173.85)	0.00
	EMPLOYER:				177.56	41.53	188.61	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											2,091.18
	GROSS:	2,646.60	2,646.60	0.00	2,646.60	2,646.60	2,974.08	2,974.08	2,974.08	2,795.64		
2,974.08	EMPLOYEE:	(170.34)	(102.14)	0.00	(164.09)	(38.38)	(178.44)				(229.51)	0.00
	EMPLOYER:				164.09	38.38	178.44	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											4,457.57
	GROSS:	5,368.33	0.00	0.00	5,618.33	5,618.33	6,083.33	5,833.33	5,833.33	5,468.33		
6,083.33	EMPLOYEE:	(330.95)	0.00	0.00	(348.34)	(81.47)	(615.00)				(250.00)	0.00
	EMPLOYER:				348.34	81.47	565.00	0.00	0.00	0.00	5.20	0.00
HAGGSHE	HAGGERTY, SHELLEY											3,377.17
	GROSS:	4,080.09	0.00	0.00	4,080.09	4,080.09	4,800.00	4,800.00	4,800.00	4,512.00		
4,800.00	EMPLOYEE:	(353.74)	0.00	0.00	(252.97)	(59.16)	(288.00)				(468.96)	0.00
	EMPLOYER:				252.97	59.16	288.00	0.00	0.00	0.00	476.20	0.00
HALVKAR	HALVORSON, KAREN											1,347.32
	GROSS:	1,571.80	0.00	0.00	1,571.80	1,571.80	1,672.13	1,672.13	1,672.13	1,571.80		
1,672.13	EMPLOYEE:	(94.24)	0.00	0.00	(97.45)	(22.79)	(100.33)				(10.00)	0.00
	EMPLOYER:				97.45	22.79	100.33	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>
HAUGBRE	HAUGEN, BRENDA											
												78.50
	GROSS:	85.00	85.00	0.00	85.00	85.00	45.00	85.00	85.00	85.00		
85.00	EMPLOYEE:	0.00	0.00	0.00	(5.27)	(1.23)	0.00				0.00	0.00
	EMPLOYER:				5.27	1.23	2.70	0.00	0.00	0.00	0.00	0.00
HOGNCAR	HOGNESS, CARLTON											
												166.23
	GROSS:	180.00	180.00	0.00	180.00	180.00	0.00	180.00	180.00	180.00		
180.00	EMPLOYEE:	0.00	0.00	0.00	(11.16)	(2.61)	0.00				0.00	0.00
	EMPLOYER:				11.16	2.61	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,710.62
	GROSS:	3,315.55	3,315.55	0.00	3,482.22	3,482.22	3,734.17	3,572.43	3,739.10	3,348.38		
3,739.10	EMPLOYEE:	(209.12)	(119.42)	0.00	(215.90)	(50.49)	(224.05)				(209.50)	0.00
	EMPLOYER:				215.90	50.49	224.05	0.00	0.00	0.00	5.85	0.00
JULIERI	JULIUS, ERIN											
												2,828.01
	GROSS:	3,420.83	0.00	0.00	3,420.83	3,420.83	4,033.33	4,033.33	4,033.33	3,791.33		
4,033.33	EMPLOYEE:	(316.13)	0.00	0.00	(212.09)	(49.60)	(242.00)				(385.50)	0.00
	EMPLOYER:				212.09	49.60	242.00	0.00	0.00	0.00	476.20	0.00
KASTKAR	KASTRUP, KARLA											
												3,029.59
	GROSS:	3,682.75	0.00	0.00	3,682.75	3,682.75	3,917.82	3,917.82	3,917.82	3,682.75		
3,917.82	EMPLOYEE:	(371.43)	0.00	0.00	(228.33)	(53.40)	(235.07)				0.00	0.00
	EMPLOYER:				228.33	53.40	235.07	0.00	0.00	0.00	0.00	0.00
KAYECHE	KAYE, CHERYL											
												1,101.96
	GROSS:	1,200.00	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00		
1,200.00	EMPLOYEE:	0.00	(6.24)	0.00	(74.40)	(17.40)	0.00				0.00	0.00
	EMPLOYER:				74.40	17.40	0.00	0.00	0.00	0.00	0.00	0.00
KRIZJOD	KRIZ, JODY											
												2,552.22
	GROSS:	3,058.91	0.00	0.00	3,058.91	3,058.91	3,254.16	3,254.16	3,254.16	3,058.91		
3,254.16	EMPLOYEE:	(272.69)	0.00	0.00	(189.65)	(44.35)	(195.25)				0.00	0.00
	EMPLOYER:				189.65	44.35	195.25	0.00	0.00	0.00	1.20	0.00
LESTANN	LESTER, ANNE M											
												3,307.04
	GROSS:	3,985.67	0.00	0.00	4,151.67	4,151.67	4,416.67	4,250.67	4,250.67	3,985.67		
4,416.67	EMPLOYEE:	(331.03)	0.00	0.00	(257.40)	(60.20)	(265.00)				(196.00)	0.00
	EMPLOYER:				257.40	60.20	265.00	0.00	0.00	0.00	5.20	0.00
LESTDAN	LESTER, DAN											
												1,827.66
	GROSS:	2,157.16	0.00	0.00	2,157.16	2,157.16	2,659.13	2,659.13	2,659.13	2,499.58		
2,659.13	EMPLOYEE:	(164.48)	0.00	0.00	(133.74)	(31.28)	(159.55)				(342.42)	0.00
	EMPLOYER:				133.74	31.28	159.55	0.00	0.00	0.00	476.20	0.00
LESTTRA	LESTER, TRAVIS											
												369.40
	GROSS:	400.00	0.00	0.00	400.00	400.00	0.00	400.00	400.00	400.00		
400.00	EMPLOYEE:	0.00	0.00	0.00	(24.80)	(5.80)	0.00				0.00	0.00
	EMPLOYER:				24.80	5.80	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,554.04
	GROSS:	3,266.26	0.00	0.00	3,366.26	3,366.26	3,622.06	3,622.06	3,622.06	3,304.74		
3,622.06	EMPLOYEE:	(444.70)	0.00	0.00	(208.71)	(48.81)	(217.32)				(148.48)	0.00
	EMPLOYER:				208.71	48.81	217.32	0.00	0.00	0.00	5.20	0.00
OSTLLYN	OSTLUND, LYNDIA											
												1,081.14
	GROSS:	1,176.07	1,176.07	0.00	1,176.07	1,176.07	1,251.14	1,251.14	1,251.14	1,176.07		
1,251.14	EMPLOYEE:	0.00	(4.96)	0.00	(72.92)	(17.05)	(75.07)				0.00	0.00
	EMPLOYER:				72.92	17.05	75.07	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>
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											
												2,802.68
	GROSS:	3,422.28	0.00	0.00	3,422.28	3,422.28	3,640.72	3,640.72	3,640.72	3,422.28		
3,640.72	EMPLOYEE:	(357.80)	0.00	0.00	(212.18)	(49.62)	(218.44)				0.00	0.00
	EMPLOYER:				212.18	49.62	218.44	0.00	0.00	0.00	1.20	0.00
RADEKEN	RADEMACHER, KENDRA											
												2,309.33
	GROSS:	2,843.50	2,843.50	0.00	2,843.50	2,843.50	3,025.00	3,025.00	3,025.00	2,843.50		
3,025.00	EMPLOYEE:	(193.97)	(112.67)	0.00	(176.30)	(41.23)	(181.50)				(10.00)	0.00
	EMPLOYER:				176.30	41.23	181.50	0.00	0.00	0.00	1.20	0.00
ROEKRI	ROE, KRISTIN											
												2,486.89
	GROSS:	3,066.91	3,066.91	0.00	3,066.91	3,066.91	3,626.95	3,626.95	3,626.95	3,409.33		
3,626.95	EMPLOYEE:	(220.78)	(124.62)	0.00	(190.15)	(44.47)	(217.62)				(342.42)	0.00
	EMPLOYER:				190.15	44.47	217.62	0.00	0.00	0.00	476.20	0.00
SCHAERI	SCHABLIN, ERIN											
												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
SCHAMIK	SCHAKE, MIKE											
												371.76
	GROSS:	414.00	0.00	0.00	414.00	414.00	0.00	414.00	414.00	414.00		
414.00	EMPLOYEE:	(10.57)	0.00	0.00	(25.67)	(6.00)	0.00				0.00	0.00
	EMPLOYER:				25.67	6.00	0.00	0.00	0.00	0.00	0.00	0.00
SCHLKAS	SCHLUETER, KASI											
												92.35
	GROSS:	100.00	0.00	0.00	100.00	100.00	0.00	100.00	100.00	100.00		
100.00	EMPLOYEE:	0.00	0.00	0.00	(6.20)	(1.45)	0.00				0.00	0.00
	EMPLOYER:				6.20	1.45	0.00	0.00	0.00	0.00	0.00	0.00
STOEASH	STOEL, ASHLEY											
												2,652.83
	GROSS:	3,298.38	3,298.38	0.00	3,298.38	3,298.38	3,528.41	3,528.41	3,528.41	3,316.71		
3,528.41	EMPLOYEE:	(259.93)	(133.29)	0.00	(204.50)	(47.83)	(211.70)				(18.33)	0.00
	EMPLOYER:				204.50	47.83	211.70	0.00	0.00	0.00	1.20	0.00
TAYLELI	TAYLOR, ELIZABETH											
												1,396.72
	GROSS:	1,579.20	0.00	0.00	1,579.20	1,579.20	1,680.00	1,680.00	1,680.00	1,579.20		
1,680.00	EMPLOYEE:	(61.67)	0.00	0.00	(97.91)	(22.90)	(100.80)				0.00	0.00
	EMPLOYER:				97.91	22.90	100.80	0.00	0.00	0.00	1.20	0.00
THOMDLA	THOMAS, D'LAINE											
												1,358.64
	GROSS:	1,504.00	1,504.00	0.00	1,504.00	1,504.00	1,600.00	1,600.00	1,600.00	1,504.00		
1,600.00	EMPLOYEE:	(15.82)	(14.48)	0.00	(93.25)	(21.81)	(95.00)				0.00	0.00
	EMPLOYER:				93.25	21.81	96.00	0.00	0.00	0.00	1.20	0.00
TORGVIC	TORGERSON, VICTORIA E											
												168.08
	GROSS:	182.00	0.00	0.00	182.00	182.00	0.00	182.00	182.00	182.00		
182.00	EMPLOYEE:	0.00	0.00	0.00	(11.28)	(2.64)	0.00				0.00	0.00
	EMPLOYER:				11.28	2.64	0.00	0.00	0.00	0.00	0.00	0.00
TRAUTRUT	TRAUTNER, RUTH											
												1,630.06
	GROSS:	1,911.25	0.00	0.00	1,911.25	1,911.25	2,054.54	2,054.54	2,054.54	1,931.27		
2,054.54	EMPLOYEE:	(134.98)	0.00	0.00	(118.50)	(27.71)	(123.27)				(20.02)	0.00
	EMPLOYER:				118.50	27.71	123.27	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>
TWEDNIK	TWEDT, NIKKI											
												504.23
	GROSS:	546.00	546.00	0.00	546.00	546.00	0.00	546.00	546.00	546.00		
546.00	EMPLOYEE:	0.00	0.00	0.00	(33.85)	(7.92)	0.00				0.00	0.00
	EMPLOYER:				33.85	7.92	0.00	0.00	0.00	0.00	0.00	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
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											
												866.85
	GROSS:	1,015.20	0.00	0.00	1,015.20	1,015.20	1,080.00	1,080.00	1,080.00	1,015.20		
1,080.00	EMPLOYEE:	(70.69)	0.00	0.00	(62.94)	(14.72)	(64.80)				0.00	0.00
	EMPLOYER:				62.94	14.72	64.80	0.00	0.00	0.00	1.20	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												1,576.06
	GROSS:	1,796.98	0.00	0.00	1,796.98	1,796.98	1,941.55	1,941.55	1,941.55	1,825.06		
1,941.55	EMPLOYEE:	(83.45)	0.00	0.00	(111.41)	(26.06)	(116.49)				(28.08)	0.00
	EMPLOYER:				111.41	26.06	116.49	0.00	0.00	0.00	1.20	0.00
ZAHNSAM	ZAHN, SAMANTHA											
												1,185.29
	GROSS:	1,295.79	1,295.79	0.00	1,295.79	1,295.79	1,378.50	1,378.50	1,378.50	1,295.79		
1,378.50	EMPLOYEE:	0.00	(11.37)	0.00	(80.34)	(18.79)	(82.71)				0.00	0.00
	EMPLOYER:				80.34	18.79	82.71	0.00	0.00	0.00	1.20	0.00
Subtotal:												
					Female: 37	Male: 6		Total: 43		Net:		63,755.71
	GROSS:	76,136.13	28,876.20	0.00	76,818.80	76,818.80	79,617.58	84,029.44	84,196.11	79,155.09		
84,612.11	EMPLOYEE:	(5,045.61)	(824.29)	0.00	(4,762.77)	(1,113.88)	(5,024.35)				(4,085.50)	0.00
	EMPLOYER:				4,762.77	1,113.88	4,977.05	0.00	0.00	0.00	3,136.55	0.00

Balance Sheet
 Period Ending: December 2018
 Annual; Processing Month 12/2018

<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>Current Assets</u>				
00 101	CASH	0.00	0.00	0.00
	Current Assets Subtotal:	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources:		0.00	0.00	0.00
<u>Current Liabilities</u>				
00 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
00 509	OTHER LONG-TERM LIABILITIES	3,141.38	0.00	3,141.38
00 705	INVESTMENT IN GEN FIXED ASSETS	(3,141.38)	0.00	(3,141.38)
00 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		0.00	0.00	0.00

<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	136,503.67	30,789.90	167,293.57
10 102	PETTY CASH	0.00	0.00	0.00
10 103	CASH CHANGE	0.00	0.00	0.00
10 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
10 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
10 112	TAXES RECEIVABLE - DELINQUENT	647.24	0.00	647.24
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 130	DUE FROM FOOD SERVICE FUND	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	293,242.35	1,389.08	294,631.43
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
Current Assets Subtotal:		454,149.43	32,178.98	486,328.41
Total Assets and Deferred Outflows of Resources:		454,149.43	32,178.98	486,328.41

<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
10 450 000	PAYROLL DEDUCTION/COMPUTER	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
10 453 006	PR DEDUCTION/CAPITOL AMERICAN	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
10 453 017	PR DEDUCTION/AFLAC/FLEX PAYABL	0.00	0.00	0.00
10 453 028	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 456	PR DEDUCTION	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 457 018	CHILD CARE	0.00	0.00	0.00
10 457 019	BENEFITS PAYABLE UNRE-INS.	0.00	0.00	0.00
10 458	LIFE PAYABLE	0.00	0.00	0.00
10 474	DEFERRED REVENUE	0.00	0.00	0.00
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	53,824.94	0.00	53,824.94
Current Liabilities Subtotal:		54,215.15	0.00	54,215.15

Balance Sheet
 Period Ending: December 2018
 Annual; Processing Month 12/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<u>Other Liabilities</u>				
10 603	ENCUMBRANCES	0.00	0.00	0.00
10 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
10 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
10 704 005	UNDESIGNATED FUND BALANCE	0.00	0.00	0.00
10 712	NON-SPENDABLE FUND EQUITY - NPIP	3,993.00	0.00	3,993.00
10 760	FUND BALANCE - UNASSIGNED	395,941.28	32,178.98	428,120.26
	Fund Balance Subtotal:	399,934.28	32,178.98	432,113.26
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	454,149.43	32,178.98	486,328.41

Balance Sheet
 Period Ending: December 2018
 Annual; Processing Month 12/2018

<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	84,177.13	(81,973.86)	2,203.27
	Current Assets Subtotal:	84,177.13	(81,973.86)	2,203.27
	Total Assets and Deferred Outflows of Resources:	84,177.13	(81,973.86)	2,203.27
<u>Current Liabilities</u>				
11 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	0.00	0.00	0.00
<u>Other Liabilities</u>				
11 603	ENCUMBRANCES	0.00	0.00	0.00
11 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	84,177.13	(81,973.86)	2,203.27
	Fund Balance Subtotal:	84,177.13	(81,973.86)	2,203.27
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	84,177.13	(81,973.86)	2,203.27

Balance Sheet
Period Ending: December 2018
Annual; Processing Month 12/2018

<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	110,154.88	22,111.42	132,266.30
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	22,243.69	(21,517.43)	726.26
21 112	TAXES RECEIVABLE - DELINQUENT	0.00	0.00	0.00
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	132,398.57	593.99	132,992.56
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources:		132,398.57	593.99	132,992.56
<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
21 451	PR DEDUCTION-FICA	0.00	0.00	0.00
21 452	PR DEDUCTION-FIT	0.00	0.00	0.00
21 474	DEFERRED REVENUE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	31,565.67	(21,517.43)	10,048.24
	Current Liabilities Subtotal:	47,092.40	(21,517.43)	25,574.97
<u>Other Liabilities</u>				
21 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
21 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
21 704	FUND BALANCE	0.00	0.00	0.00
21 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	85,306.17	22,111.42	107,417.59
	Fund Balance Subtotal:	85,306.17	22,111.42	107,417.59
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		132,398.57	593.99	132,992.56

Balance Sheet
Period Ending: December 2018
Annual; Processing Month 12/2018

<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	49,493.04	5,034.93	54,527.97
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	17,209.78	(16,392.36)	817.42
22 112	TAXES RECEIVABLE - DELINQUENT	0.00	0.00	0.00
22 114	STATE FINANCIAL ASSIST REC	0.00	0.00	0.00
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
22 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
	Current Assets Subtotal:	<u>66,702.82</u>	<u>(11,357.43)</u>	<u>55,345.39</u>
Total Assets and Deferred Outflows of Resources:		<u>66,702.82</u>	<u>(11,357.43)</u>	<u>55,345.39</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
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	0.00	0.00	0.00
22 453 017	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 456	PR DEDUCTION	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 457 018	BENEFITS PAYABLE CHILD CARE	0.00	0.00	0.00
22 474	DEFERRED REVENUE	0.00	0.00	0.00
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	0.00	0.00
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	26,174.61	(16,392.36)	9,782.25
	Current Liabilities Subtotal:	<u>27,806.91</u>	<u>(16,392.36)</u>	<u>11,414.55</u>
<u>Other Liabilities</u>				
22 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
22 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
22 696	LESS: OUTSTANDING ACCOUNTS PA	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
22 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	38,895.91	5,034.93	43,930.84
	Fund Balance Subtotal:	<u>38,895.91</u>	<u>5,034.93</u>	<u>43,930.84</u>

Balance Sheet
Period Ending: December 2018
Annual; Processing Month 12/2018

<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:	66,702.82	(11,357.43)	55,345.39

<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	43,072.39	(475.00)	42,597.39
24 105	CASH IN BANK	0.00	0.00	0.00
24 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
24 112	TAXES RECEIVABLE - DELINQUENT	226.87	0.00	226.87
	Current Assets Subtotal:	<u>43,299.26</u>	<u>(475.00)</u>	<u>42,824.26</u>
Total Assets and Deferred Outflows of Resources:		<u>43,299.26</u>	<u>(475.00)</u>	<u>42,824.26</u>
<u>Current Liabilities</u>				
24 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
24 404	CONTRACTS PAYABLE	0.00	0.00	0.00
24 450	PAYROLL DEDUCTION	0.00	0.00	0.00
24 451	PR DEDUCTION-FICA	0.00	0.00	0.00
24 452	PR DEDUCTION-FIT	0.00	0.00	0.00
24 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	0.00	0.00	0.00
24 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
24 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
24 457	BENEFITS PAYABLE	0.00	0.00	0.00
24 474	DEFERRED REVENUE	0.00	0.00	0.00
24 551	UNAVAILABLE REVENUE - PROPERTY TAXES	226.87	0.00	226.87
24 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
24 553	TAXES LEVIED FOR FUTURE PERIODS	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>226.87</u>	<u>0.00</u>	<u>226.87</u>
<u>Other Liabilities</u>				
24 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
24 694	LESS: ENCUMBRANCE COMMITMENS	0.00	0.00	0.00
24 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
24 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
24 725	RESTRICTED FUND BALANCE - PENSION	43,072.39	(475.00)	42,597.39
	Fund Balance Subtotal:	<u>43,072.39</u>	<u>(475.00)</u>	<u>42,597.39</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>43,299.26</u>	<u>(475.00)</u>	<u>42,824.26</u>

Balance Sheet
Period Ending: December 2018
Annual; Processing Month 12/2018

<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	10,725.49	(5,544.52)	5,180.97
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 140	DUE FROM _____ GOVERNMENT	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	9,746.45	0.00	9,746.45
51 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	<u>23,486.97</u>	<u>(5,544.52)</u>	<u>17,942.45</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	72,658.49	0.00	72,658.49
51 205	EQUIPMENT-FEDERAL ASSIST.	0.00	0.00	0.00
51 208	ACCUM DEPRECIATION-LOCAL	(40,416.23)	0.00	(40,416.23)
51 209	ACCUM DEPR-FEDERAL	0.00	0.00	0.00
	Long-term Assets Subtotal:	<u>32,242.26</u>	<u>0.00</u>	<u>32,242.26</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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:	<u>15,965.48</u>	<u>0.00</u>	<u>15,965.48</u>
Total Assets and Deferred Outflows of Resources:		<u>71,694.71</u>	<u>(5,544.52)</u>	<u>66,150.19</u>
<u>Current Liabilities</u>				
51 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
51 404	CONTRACTS PAYABLE	0.00	0.00	0.00
51 450	PAYROLL DEDUCTION	0.00	0.00	0.00
51 451	PR DEDUCTION-FICA	0.00	0.00	0.00
51 452	PAYROLL DED. - INC. TAX	0.00	0.00	0.00
51 453	PAYROLL DED. - INSURANCE	0.00	0.00	0.00
51 453 007	PR DEDUCTION-INSURANCE	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
51 453 017	PR DEDUCTION-INSURANCE	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	0.02	0.00	0.02
	Current Liabilities Subtotal:	<u>0.02</u>	<u>0.00</u>	<u>0.02</u>
<u>Other Liabilities</u>				

Balance Sheet
 Period Ending: December 2018
 Annual; Processing Month 12/2018

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 507	NET PENSION LIABILITY	6,171.88	0.00	6,171.88
51 603	ENCUMBRANCES	0.00	0.00	0.00
51 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
51 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	6,171.88	0.00	6,171.88
 <u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
 <u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	7,813.58	0.00	7,813.58
51 708	UNDESIGNATED FUND BALANCE	57,709.23	(5,544.52)	52,164.71
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	65,522.81	(5,544.52)	59,978.29
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	71,694.71	(5,544.52)	66,150.19

Balance Sheet
Period Ending: December 2018
Annual; Processing Month 12/2018

<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	(40,146.73)	(7,554.75)	(47,701.48)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	(40,146.73)	(7,554.75)	(47,701.48)
<u>Other Assets</u>				
53 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	0.00	0.00	0.00
<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:	(18,645.08)	(7,554.75)	(26,199.83)
<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
53 453 009	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	2.33	0.00	2.33
	Current Liabilities Subtotal:	2.33	0.00	2.33
<u>Other Liabilities</u>				
53 507	NET PENSION LIABILITY	8,312.03	0.00	8,312.03
53 603	ENCUMBRANCES	0.00	0.00	0.00
53 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	8,312.03	0.00	8,312.03
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	(26,959.44)	(7,554.75)	(34,514.19)
	Fund Balance Subtotal:	(26,959.44)	(7,554.75)	(34,514.19)
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	(18,645.08)	(7,554.75)	(26,199.83)

Balance Sheet
 Period Ending: December 2018
 Annual; Processing Month 12/2018

<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	5,040.89	134.67	5,175.56
71 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
71 410	DUE TO GENERAL FUND	0.00	0.00	0.00
	Current Assets Subtotal:	5,040.89	134.67	5,175.56
Total Assets and Deferred Outflows of Resources:		5,040.89	134.67	5,175.56
<u>Other Liabilities</u>				
71 402	AP	0.00	0.00	0.00
71 603	PO	0.00	0.00	0.00
71 694	LESS PO	0.00	0.00	0.00
71 696	LESS AP	0.00	0.00	0.00
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,040.89	134.67	5,175.56
71 704 100	FUND BALANCE/BOOKS	0.00	0.00	0.00
71 704 101	FUND BALANCE/LOCKERS	0.00	0.00	0.00
71 704 102	FUND BALANCE/RECYCLING	0.00	0.00	0.00
71 704 103	FUND BALANCE/MISC	0.00	0.00	0.00
71 704 104	FUND BALANCE/ARC & K OF C	0.00	0.00	0.00
71 704 105	FUND BALANCE/STUDENT COUCIL	0.00	0.00	0.00
71 704 106	FUND BALANCE/BOWLING	0.00	0.00	0.00
71 704 107	FUND BALANCE/CHEERLEADING	0.00	0.00	0.00
71 704 108	FUND BALANCE/SWEATSHIRT	0.00	0.00	0.00
	Fund Balance Subtotal:	5,040.89	134.67	5,175.56
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		5,040.89	134.67	5,175.56

Balance Sheet
Period Ending: December 2018
Annual; Processing Month 12/2018

<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	776.58	(113.25)	663.33
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
	Current Assets Subtotal:	<u>776.58</u>	<u>(113.25)</u>	<u>663.33</u>
Total Assets and Deferred Outflows of Resources:		<u><u>776.58</u></u>	<u><u>(113.25)</u></u>	<u><u>663.33</u></u>
<u>Current Liabilities</u>				
72 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
72 696	LESS: ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
72 603	ENCUMBRANCES	0.00	0.00	0.00
72 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
72 704	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
72 704 005	FUND BALANCE - UNDESIGNATED	776.58	(113.25)	663.33
	Fund Balance Subtotal:	<u>776.58</u>	<u>(113.25)</u>	<u>663.33</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>776.58</u></u>	<u><u>(113.25)</u></u>	<u><u>663.33</u></u>

Balance Sheet
 Period Ending: December 2018
 Annual; Processing Month 12/2018

<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>Current Assets</u>				
90 101	CASH IN BANK	0.00	0.00	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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	84,688.30	0.00	84,688.30
90 204	EQUIPMENT-LOCAL	122,415.00	0.00	122,415.00
	Long-term Assets Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
Total Assets and Deferred Outflows of Resources:		<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
<u>Current Liabilities</u>				
90 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
90 603	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 694	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
90 696	LESS: OUTSTANDING ACCOUNTS PAYABLE	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	809,875.00	0.00	809,875.00
90 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
90 705	INVESTMENT IN GEN FIXED ASSETS	0.00	0.00	0.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	215,589.00	0.00	215,589.00
	Fund Balance Subtotal:	<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>1,025,464.00</u>	<u>0.00</u>	<u>1,025,464.00</u>

Batch Description: DECEMBER 2018 CHECK RECONCILIATION Processing Month: 12/2018
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	12/31/2018	367,095.93

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36041	SCHOLASTIC CHALLENGE	11/19/2018	140.00
36046	AFLAC	12/03/2018	768.42
36051	SANFORD HEALTH FLEX PLAN	12/03/2018	16.00
36055	ADVANCE PAYMENT FUND	12/27/2018	100.98
36056	ARLO ANDERSON	12/27/2018	60.00
36057	SHELLY ANDERSON	12/27/2018	119.00
36058	ROBIN BAERWALDT	12/27/2018	45.00
36059	AMBER BERDAN	12/27/2018	250.00
36060	BIG STONE THERAPIES INC	12/27/2018	148.95
36061	CASH-WA DISTRIBUTING	12/27/2018	3,476.07
36062	CHURCHILL, MANOLIS, FREEMAN, KLUDT, SHELTON & BURNS LLP	12/27/2018	207.87
36063	CHRISTOPHER FOLK	12/27/2018	334.35
36064	FOOD SERVICE FUND	12/27/2018	513.24
36065	GRANT COUNTY REVIEW	12/27/2018	109.14
36066	SHELLEY HAGGERTY	12/27/2018	52.20
36067	NOAH MURSU	12/27/2018	270.00
36068	NORTHWESTERN ENERGY	12/27/2018	1,233.31
36069	ORTONVILLE PUBLIC SCHOOLS	12/27/2018	104.38
36070	PRAIRIE FIVE RIDES	12/27/2018	272.25
36071	RONGLIEN EXCAVATING INC	12/27/2018	102.00
36072	SIOUX FALLS SCHOOL DISTRICT	12/27/2018	1,228.32
36073	SOUTH DAKOTA DEPT OF EDUCATION	12/27/2018	78.55
36074	ST. CHARLES CHURCH	12/27/2018	511.86
36075	US FOODS	12/27/2018	2,752.13
36076	STACY WOLLSCHLAGER	12/27/2018	37.19
	Total:		<u>12,931.21</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
367,095.93	(12,931.21)	354,164.72	354,164.72

Cleared Automatic Payment Total: 26,449.14
 Cleared Checks Total: 20,923.22
 Cleared Direct Deposit Total: (64,989.72)
 Cleared Void Total:
 Cleared Deposit Total: 83,356.48
 Cleared Manual Journal Entries Total: 81,874.30
 Cleared Sales Journal Total:

Ⓟ Due to our late December 27 2018 board meeting there are a lot more outstanding checks this month.

MANUAL JOURNAL ENTRY BOARD REPORT

12/31/2018

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
53 3500 000 111	12/3/2018	MJ19-018	2,389.50		MOVE DEC 2018 LLLC SALARY TO CORR ACCT
53 3500 000 119	12/3/2018	MJ19-018		2,389.50	MOVE DEC 2018 LLLC SALARY TO CORR ACCT
11 1990	12/3/2018	MJ19-021	81,874.30		ROBERTS COUNTY TAX PAYMENT MOVE
11 101	12/3/2018	MJ19-021		81,874.30	ROBERTS COUNTY TAX PAYMENT MOVE
10 101	12/3/2018	MJ19-021	53,207.33		ROBERTS COUNTY TAX PAYMENT MOVE
21 101	12/3/2018	MJ19-021	16,549.13		ROBERTS COUNTY TAX PAYMENT MOVE
22 101	12/3/2018	MJ19-021	12,117.84		ROBERTS COUNTY TAX PAYMENT MOVE
10 1110	12/3/2018	MJ19-021		53,180.37	ROBERTS COUNTY TAX PAYMENT MOVE
21 1110	12/3/2018	MJ19-021		16,537.52	ROBERTS COUNTY TAX PAYMENT MOVE
22 1110	12/3/2018	MJ19-021		12,109.00	ROBERTS COUNTY TAX PAYMENT MOVE
10 1190	12/3/2018	MJ19-021		15.74	ROBERTS COUNTY TAX PAYMENT MOVE
21 1190	12/3/2018	MJ19-021		11.61	ROBERTS COUNTY TAX PAYMENT MOVE
22 1190	12/3/2018	MJ19-021		8.84	ROBERTS COUNTY TAX PAYMENT MOVE
10 2110	12/3/2018	MJ19-021		11.22	ROBERTS COUNTY TAX PAYMENT MOVE
21 553	12/3/2018	MJ19-023	15,550.88		ROBERTS COUNTY OCTOBER 2018 APPORTIONMENT
21 110	12/3/2018	MJ19-023		15,550.88	ROBERTS COUNTY OCTOBER 2018 APPORTIONMENT
22 553	12/3/2018	MJ19-023	11,847.01		ROBERTS COUNTY OCTOBER 2018 APPORTIONMENT
22 110	12/3/2018	MJ19-023		11,847.01	ROBERTS COUNTY OCTOBER 2018 APPORTIONMENT
21 553	12/20/2018	MJ19-024	3,754.60		GRANT COUNTY NOVEMBER 2018 APPORTIONMENT
21 110	12/20/2018	MJ19-024		3,754.60	GRANT COUNTY NOVEMBER 2018 APPORTIONMENT
22 553	12/20/2018	MJ19-024	2,860.00		GRANT COUNTY NOVEMBER 2018 APPORTIONMENT
22 110	12/20/2018	MJ19-024		2,860.00	GRANT COUNTY NOVEMBER 2018 APPORTIONMENT
21 553	12/20/2018	MJ19-024	2,211.95		ROBERTS COUNTY NOVEMBER 2018 APPORTIONMENT
21 110	12/20/2018	MJ19-024		2,211.95	ROBERTS COUNTY NOVEMBER 2018 APPORTIONMENT
22 553	12/20/2018	MJ19-024	1,685.35		ROBERTS COUNTY NOVEMBER 2018 APPORTIONMENT
22 110	12/20/2018	MJ19-024		1,685.35	ROBERTS COUNTY NOVEMBER 2018 APPORTIONMENT
11 101	12/14/2018	MJ19-025		81,973.86	ADV PYMT CKS
11 1190 000 479 011	12/14/2018	MJ19-025	81,973.86		ADV PYMT CKS
71 101	12/14/2018	MJ19-025		548.00	FLEX PAYMENT TXFR
71 1190 000 479 012	12/14/2018	MJ19-025	548.00		FLEX PAYMENT TXFR
72 101	12/14/2018	MJ19-025		673.80	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	12/14/2018	MJ19-025	673.80		STUDENT COUNCIL PAYMENTS
11 101	12/14/2018	MJ19-026	81,973.86		RVS ADV PYMT CKS
11 1190 000 479 011	12/14/2018	MJ19-026		81,973.86	RVS ADV PYMT CKS
11 101	12/14/2018	MJ19-026		99.56	ADV PYMT CKS
11 1190 000 479 011	12/14/2018	MJ19-026	99.56		ADV PYMT CKS
51 4810 035	12/18/2018	MJ19-027	1,084.65		CORR CASH RECEIPT ERROR LLLC CACFP REIMBURSEMENT
51 101	12/18/2018	MJ19-027		1,084.65	CORR CASH RECEIPT ERROR LLLC CACFP REIMBURSEMENT
53 4810 035	12/18/2018	MJ19-027		1,084.65	CORR CASH RECEIPT ERROR LLLC CACFP REIMBURSEMENT
53 101	12/18/2018	MJ19-027	1,084.65		CORR CASH RECEIPT ERROR LLLC CACFP REIMBURSEMENT

371,486.27

371,486.27

TOTAL DEBITS AND CREDITS

BALANCE

MUST BE ZERO

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 low-fat 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 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 or roller skating) 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 Ms. 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.

An annual committee meeting will be held sometime in the fall of the current school year to discuss the following, 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. 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 after the committee meeting 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.

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 – 11/20/2017

2nd Reading – 12/19/2017

Date Adopted – 11/17/2015

Last Revised – 12/19/2017