



688 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 AGENDA with Amplification - Regular Meeting

February 18th, 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. School Board Recognition Week, February 18-22. On behalf of myself, Christopher Folk, CEO/Business Manager, and all the staff and students of the Big Stone City School District, I would like to thank each board member for their continued service and dedicated leadership in public education for improving achievement for all public school students!
 - b. Principal Report - none
 - c. CEO/Business Manager’s Report – there will be no comments made by administration on these reports unless 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; the remaining invoices are ordinary.
 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. Budget to Actual; January 2019
 - a. This report is attached to board packet. Preliminary look at the 2019FY budget to actual. Overall the budget looks to be on track. The new learning center and OST programs will continue to be monitored more closely to try and stay on budget or rev=exp.
8. Legislative Update
9. Good news item! CEO and Head Cook submitted an Agriculture Appropriations Act National School Lunch Program Equipment Assistance Grant for a new vegetable steamer and it was awarded to the school. We will purchase the steamer through Cashwa Distributing and Conroy Electric will complete installation per the grant application. The grant award was for \$7,067.34.

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); January 21 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
 5. Second and final reading of the Wellness Policy AE
 - a. 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.

8. Discussion

- a. 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.
- b. School Dismissals – Review; discussion over adding school days to school district calendar for missed school days
- c. Next school board meeting: March 18 2019 (regular meeting) in the board room.

9. Executive Session Time entered _____; _____; (____-____) MC: _____

- a. Discussion of personnel in accordance to SDCL 1-25-2(1) and (4), CEO/Business Manager's Evaluation and LLLC/OST Director Evaluation and negotiations.
- b. Time President declares out: _____

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

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	1,293.77	274,431.91
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	52.42	1,159.94
1313	TUITION OTHER LEAS OUT STATE	39,772.54	78,717.18
1510	INTEREST EARNED	122.30	3,627.13
1791	YEARBOOK SALES	0.00	65.00
1910	RENTALS	200.00	1,152.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	4,673.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	831.91
1990	OTHER	854.74	3,060.07
2110	COUNTY APPORTIONMENT	2,115.89	5,286.16
2200	REVENUE IN LIEU OF TAXES	0.00	90.17
3111	STATE AID	17,941.00	162,101.00
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.	285.16	3,511.73
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>62,637.82</u>	<u>559,818.22</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	206.19	63,022.09
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	832.26
1190	PENALTIES AND INTEREST ON TAX	8.36	141.51
1990	OTHER	0.00	720.00
21	CAPITAL OUTLAY FUND	<u>214.55</u>	<u>64,715.86</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	157.08	47,518.36
1111	MOBILE HOME TAXES	0.00	0.00
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	820.39
1190	PENALTIES AND INTEREST ON TAX	6.37	129.66
1313	TUITION OTHER LEAS OUT STATE	3,252.93	6,153.08
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>3,416.38</u>	<u>54,669.49</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		

BSCS Revenue Summary

Regular; Processing Month 01/2019; Fund Number 10, 21, 22, 24, 51, 53

Revenue		Monthly Activity	Balance @ EOM
1610	SALES TO PUPILS	2,753.00	17,087.50
1620	SALES TO ADULTS	485.80	4,324.16
1990	OTHER	1,069.25	2,868.07
4151	OTHER STATE REV.	0.00	0.00
4810	FEDERAL REIMBURSEMENT	45,832.30	66,353.74
4820	DONATED FOOD	0.00	0.00
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	<u>50,140.35</u>	<u>90,633.47</u>
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	1,135.00	4,320.00
1981	DAY CARE CENTER SERVICES	13,477.00	69,048.10
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	2,188.50	22,360.68
1990	OTHER	100.00	6,048.17
4810	FEDERAL REIMBURSEMENT	960.95	3,043.83
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	<u>17,861.45</u>	<u>104,820.78</u>
Grand Total:		<u>134,270.55</u>	<u>874,657.82</u>

BSCS Expenditure Summary

02/13/2019 03:07 PM

Regular; Processing Month 01/2019; Fund Number 10, 21, 22, 24, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 129,658.43	\$ 580,237.51
21	CAPITAL OUTLAY FUND	\$ -	\$ 36,191.50
22	SPECIAL EDUCATION FUND	\$ 18,334.76	\$ 69,696.90
24	PENSION FUND	\$ 475.00	\$ 7,219.25
51	FOOD SERVICE FUND	\$ 6,912.29	\$ 50,196.78
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 17,253.57	\$ 138,124.78
Grand Total:		\$ 172,634.05	\$ 881,666.72

Per Bank Statement	Ending- January 31, 2019	
MAIN Account		\$ 322,890.62
CD First State Bank; 1.9%; Maturity 3/10/2022		\$ 294,631.43
(11) ADV PYMT & (71) FLEX Account		\$ 7,947.28
(72) STUDENT COUNCIL Account		\$ 1,082.18

NOTE:

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
FEB 2019 REF BANKEN, ERIC		02/11/2019
(REFEREE)		180.00 REFEREE
Vendor Name BANKEN, ERIC		<hr/> 180.00
19-Feb-0001 BMO MASTERCARD		02/12/2019
(PCARD)		39.99 PCARD3 MACDADDYS BUS FUEL
(PCARD)		46.89 PCARD1 RUNNINGS CUSTODIAL
(PCARD)		37.26 PCARD3 Quicken Inc ERROR CHARGE BUSINESS
(PCARD)		20.00 PCARD4 Odyssey Grand 8 MTSS STAFF INCENT
(PCARD)		29.92 PCARD5 MACDADDYS FUEL
(PCARD)		14.00 PCARD1 MACDADDYS FUEL
(PCARD)		15.00 PCARD1 MACDADDYS FUEL
(PCARD)		24.00 PCARD1 MACDADDYS FUEL
(PCARD)		20.00 PCARD2 N A E Y C Sales PREK TRAINING INS
(PCARD)		43.86 PCARD2 MACDADDYS FUEL
(PCARD)		17.85 PCARD2 Teacherspayteachers MS MATH REQUI
(PCARD)		7.82 PCARDC AMAZON ELEM SUPPLY
(PCARD)		230.60 PCARDC Centurylink TELEPHONE
(PCARD)		106.22 PCARDC Bills Supervalu FFVP
(PCARD)		459.40 PCARDC Hillyard CUSTODIAL SUPPLY
(PCARD)		504.00 PCARDC Pro Image Partners BBALL SHIRTS
(PCARD)		25.99 PCARDC AMAZON 8TH GR OIL PAINTING
(PCARD)		230.20 PCARDC Waste Mgmt GARBAGE
(PCARD)		1.76 PCARDC Sarlettes Music MUSIC
(PCARD)		172.45 PCARDC Cintas CUSTODIAL SERV
(PCARD)		150.76 PCARDC AMAZON ELEM SUPPLY
(PCARD)		15.19 PCARDC AMAZON MS SUPPLY
(PCARD)		79.96 PCARDC AMAZON TECH SURGE PROT
(PCARD)		415.96 PCARDC CBP COPY MACHINE
(PCARD)		841.29 PCARDC KIBBLE LAWN MOWER MAINT
(PCARD)		49.72 PCARDC AMAZON MS SUPPLY
(PCARD)		92.63 PCARDC Big Rock Grill INSERVICE MEAL
(PCARD)		69.85 PCARDC Amsterdam STAFF AGENDA BOOKS
(PCARD)		33.29 PCARD5 MACDADDYS FUEL
(PCARD)		38.15 PCARD5 CENEX FUEL - INSERVICE
(PCARD)		12.01 PCARD5 CENEX FUEL - INSERVICE
(PCARD)		35.18 PCARD5 MACDADDYS FUEL
(PCARD)		34.92 PCARD5 MACDADDYS FUEL
(PCARD)		29.11 PCARD5 MACDADDYS FUEL
Vendor Name BMO MASTERCARD		<hr/> 3,945.23

Invoice Number	Vendor Name	Invoice Date
2/1/19 STMT	CASH-WA DISTRIBUTING	02/11/2019
(FOOD/CUSTODIAL SUPPLIES)		374.30 FFVP
(FOOD/CUSTODIAL SUPPLIES)		454.79 CUSTODIAL SUPPLIES
Vendor Name	CASH-WA DISTRIBUTING	<hr/> 829.09
UTILITIES1-0098	CITY OF BIG STONE CITY	02/11/2019
(UTILITIES - 1952 BUILDING)		368.08 ELECTRIC
(UTILITIES - 1952 BUILDING)		49.61 WATER & SEWER CHARGES
UTILITIES2-0098	CITY OF BIG STONE CITY	02/11/2019
(UTILITIES)		213.56 ELECTRIC
(UTILITIES)		134.26 WATER & SEWER CHARGES
UTILITIES3-0098	CITY OF BIG STONE CITY	02/11/2019
(UTILITIES - GYM)		924.42 ELECTRIC
(UTILITIES - GYM)		66.17 WATER & SEWER CHARGES
Vendor Name	CITY OF BIG STONE CITY	<hr/> 1,756.10
14680	CONROY ELECTRIC INC	02/11/2019
(MAINTENANCE & SUPPLIES)		168.44 LED HALLWAY LIGHT LENSES; 2 QTY
Vendor Name	CONROY ELECTRIC INC	<hr/> 168.44
FEB 2019	FOOD SERVICE FUND	02/11/2019
(SCHOOL FOOD SERVICE FUND)		131.95 OST SNACK
Vendor Name	FOOD SERVICE FUND	<hr/> 131.95
FEB 2019 REF	FROGNER, LANCE	02/11/2019
(REFEREE)		40.00 REFEREE
Vendor Name	FROGNER, LANCE	<hr/> 40.00
1/31/19 STMT	GRANT COUNTY REVIEW	02/11/2019
(ADVERTISING)		13.99 NOTICE OF VACANCY SCHOOL BOARD
(ADVERTISING)		68.05 1/21/19 BOARD PROCEEDINGS
(ADVERTISING)		60.73 12/27/18 BOARD PROCEEDINGS
Vendor Name	GRANT COUNTY REVIEW	<hr/> 142.77
FEB 2019 CLOCK	LESTER, DAN	02/11/2019
(REIMBURSEMENT)		140.00 CLOCK SCORE KEEPER
Vendor Name	LESTER, DAN	<hr/> 140.00

Invoice Number	Vendor Name	Invoice Date	Amount	Description
FEB 2019 REF (REFEREE)	LESTER, DUSTIN	02/11/2019	180.00	REFEREE
Vendor Name	LESTER, DUSTIN		<hr/>	
			180.00	
FEB 2019 REF (REIMBURSEMENT)	LESTER, TRAVIS	02/11/2019	45.00	REFEREE REIMBURSEMENT
Vendor Name	LESTER, TRAVIS		<hr/>	
			45.00	
FEN 2019-0001 (UTILITIES - NATGAS)	NORTHWESTERN ENERGY	02/11/2019	1,954.38	HEAT - NAT GAS
Vendor Name	NORTHWESTERN ENERGY		<hr/>	
			1,954.38	
151176 (MAINTENANCE)	RONGLIEN EXCAVATING INC	02/11/2019	134.10	SCHOOL SNOW REMOVAL
Vendor Name	RONGLIEN EXCAVATING INC		<hr/>	
			134.10	
FEB 2019 REF (REFEREE)	TREINEN, ANDREW	02/11/2019	60.00	REFEREE
Vendor Name	TREINEN, ANDREW		<hr/>	
			60.00	
Fund Number	10		<hr/>	
			9,707.06	
Checking Account ID	1	Fund Number	22	SPECIAL EDUCATION FUND
15262-0001 (THERAPY)	BIG STONE THERAPIES INC	02/12/2019	177.03	OT SERVICES
Vendor Name	BIG STONE THERAPIES INC		<hr/>	
			177.03	
8956 (TUITION)	SIOUX FALLS SCHOOL DISTRICT	02/11/2019	955.36	TUITION
Vendor Name	SIOUX FALLS SCHOOL DISTRICT		<hr/>	
			955.36	
Fund Number	22		<hr/>	
			1,132.39	
Checking Account ID	1	Fund Number	51	FOOD SERVICE FUND
FEB 2019 (REIMBURSEMENT)	ANDERSON, SHELLY	02/11/2019	11.96	BREAD
Vendor Name	ANDERSON, SHELLY		<hr/>	
			11.96	
19-Feb-0001 (PCARD)	BMO MASTERCARD	02/12/2019	94.08	PCARDC Bills Supervalu SCHOOL FOOD

Invoice Number	Vendor Name	Invoice Date	Amount	Description
(PCARD)			3.39	PCARDC Bills Supervalu FOOD SERV SUPPLY

Vendor Name	BMO MASTERCARD	97.47
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2/1/19 STMT	CASH-WA DISTRIBUTING	02/11/2019	1,537.90	SCHOOL FOOD
(FOOD/CUSTODIAL SUPPLIES)			190.96	FOOD SERVICE SUPPLIES

Vendor Name	CASH-WA DISTRIBUTING	1,728.86
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FEB 2019	HECK, DESA	02/13/2019	141.05	KITCHEN SUB
(SUBSTITUTE)				

Vendor Name	HECK, DESA	141.05
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FEB 2019	SOUTH DAKOTA DEPT OF EDUCATION	02/11/2019	43,210.03	CANS REIMBURSE ERROR PAYBACK
(CANS REIMBURSEMENT ERROR)				

Vendor Name	SOUTH DAKOTA DEPT OF EDUCATION	43,210.03
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1/31/19 STMT	US FOODS	02/11/2019	1,128.61	SCHOOL FOOD
(FOOD PURCHASES)				

Vendor Name	US FOODS	1,128.61
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Fund Number	51	46,317.98
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Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
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19-Feb-0001	BMO MASTERCARD	02/12/2019	60.00	PCARD3 UNITY SQUARE PREK SWIM
(PCARD)			21.48	PCARD3 Dollar Tree LLLC ART SUPPLY
(PCARD)			20.30	PCARD3 BERENS CACFP LLLC
(PCARD)			13.27	PCARD3 AMAZON PREK
(PCARD)			34.10	PCARD3 WALMART CACFP LLLC
(PCARD)			39.40	PCARD3 Dollar General CACFP LLLC
(PCARD)			106.39	PCARD3 WALMART CACFP LLLC
(PCARD)			11.72	PCARD3 Family Dollar PREK SMALL GRP
(PCARD)			27.18	PCARD3 Bill S Supervalu CACFP LLLC
(PCARD)			7.21	PCARD3 Dollar General PREK STORAGE
(PCARD)			31.12	PCARDC Bills Supervalu PREK GINGERBREAD
(PCARD)			22.37	PCARD3 Dollar Tree LLLC ORGANIZERS
(PCARD)			91.06	PCARD3 WALMART CACFP LLLC
(PCARD)			39.69	PCARD3 AMAZON CACFP LLLC
(PCARD)			43.44	PCARD3 AMAZON CACFP LLLC

Vendor Name	BMO MASTERCARD	568.73
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Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
2/1/19 STMT	CASH-WA DISTRIBUTING	02/11/2019
(FOOD/CUSTODIAL SUPPLIES)		350.68 CACFP LLLC
Vendor Name	CASH-WA DISTRIBUTING	<hr/> 350.68
151176	RONGLIEN EXCAVATING INC	02/11/2019
(MAINTENANCE)		284.10 LLLC SNOW REMOVAL
Vendor Name	RONGLIEN EXCAVATING INC	<hr/> 284.10
FEB 2019-0001	ST. CHARLES CHURCH	02/12/2019
(RENT PAYMENT)		200.00 RENT PAYMENT
(RENT PAYMENT)		269.67 UTILITIES; NAT GAS; JAN 2019
(RENT PAYMENT)		317.56 UTILITIES; CITY; ELECTRIC & WATER
Vendor Name	ST. CHARLES CHURCH	<hr/> 787.23
Fund Number	53	<hr/> 1,990.74
Checking Account ID	1	<hr/> 59,148.17

	<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											
												1,133.57
	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:	(30.87)	(28.78)	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											
												1,072.96
	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:	(103.02)	0.00	0.00	(92.12)	(21.54)	(129.14)				(733.52)	0.00
	EMPLOYER:				92.12	21.54	129.14	0.00	0.00	0.00	476.20	0.00
ATHEELM	ATHEY, ELMER											
												771.43
	GROSS:	835.33	0.00	0.00	835.33	835.33	0.00	835.33	835.33	835.33		
835.33	EMPLOYEE:	0.00	0.00	0.00	(51.79)	(12.11)	0.00				0.00	0.00
	EMPLOYER:				51.79	12.11	0.00	0.00	0.00	0.00	0.00	0.00
BARNKAY	BARNICK, KAY											
												1,320.53
	GROSS:	1,478.38	1,478.38	0.00	1,478.38	1,478.38	1,572.75	1,572.75	1,572.75	1,478.38		
1,572.75	EMPLOYEE:	(14.51)	(20.24)	0.00	(91.66)	(21.44)	(94.37)				(10.00)	0.00
	EMPLOYER:				91.66	21.44	94.37	0.00	0.00	0.00	1.20	0.00
BERDRAC	BERDAN, RACHEL											
												2,301.68
	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:	(187.43)	(110.24)	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											
												620.68
	GROSS:	672.10	672.10	0.00	672.10	672.10	715.00	715.00	715.00	672.10		
715.00	EMPLOYEE:	0.00	0.00	0.00	(41.67)	(9.75)	(42.90)				0.00	0.00
	EMPLOYER:				41.67	9.75	42.90	0.00	0.00	0.00	1.20	0.00
BRANLOR	BRANDT, LORELEI											
												0.00
	GROSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	EMPLOYEE:	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	EMPLOYER:				0.00	0.00	0.00	0.00	0.00	0.00	475.00	0.00
COOPNIC	COOPER, NICHOLE M											
												2,408.89
	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:	(153.06)	0.00	0.00	(177.56)	(41.53)	(188.61)				(173.65)	0.00
	EMPLOYER:				177.56	41.53	188.61	0.00	0.00	0.00	1.20	0.00
CRONJEN	CRONEN, JENNIFER											
												2,303.69
	GROSS:	2,924.64	2,924.64	0.00	2,924.64	2,924.64	3,269.87	3,269.87	3,269.87	3,073.68		
3,269.87	EMPLOYEE:	(200.62)	(116.12)	0.00	(181.33)	(42.41)	(196.19)				(229.51)	0.00
	EMPLOYER:				181.33	42.41	196.19	0.00	0.00	0.00	1.20	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												4,462.65
	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:	(325.87)	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											
												3,379.47
	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:	(351.44)	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											
												1,109.23
	GROSS:	1,278.16	0.00	0.00	1,278.16	1,278.16	1,359.75	1,359.75	1,359.75	1,278.16		
1,359.75	EMPLOYEE:	(61.15)	0.00	0.00	(79.25)	(18.53)	(81.59)				(10.00)	0.00
	EMPLOYER:				79.25	18.53	81.59	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											
												662.61
	GROSS:	717.50	717.50	0.00	717.50	717.50	0.00	717.50	717.50	717.50		
717.50	EMPLOYEE:	0.00	0.00	0.00	(44.49)	(10.40)	0.00				0.00	0.00
	EMPLOYER:				44.49	10.40	0.00	0.00	0.00	0.00	0.00	0.00
HOGNCAR	HOGNESS, CARLTON											
												105.28
	GROSS:	114.00	114.00	0.00	114.00	114.00	0.00	114.00	114.00	114.00		
114.00	EMPLOYEE:	0.00	0.00	0.00	(7.07)	(1.65)	0.00				0.00	0.00
	EMPLOYER:				7.07	1.65	0.00	0.00	0.00	0.00	0.00	0.00
JACODOR	JACOBSON, DORLA K											
												2,714.16
	GROSS:	3,314.29	3,314.29	0.00	3,480.96	3,480.96	3,732.83	3,572.43	3,739.10	3,348.46		
3,739.10	EMPLOYEE:	(205.38)	(118.46)	0.00	(215.82)	(50.47)	(223.97)				(210.84)	0.00
	EMPLOYER:				215.82	50.47	223.97	0.00	0.00	0.00	5.85	0.00
JULIERI	JULIUS, ERIN											
												2,829.81
	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:	(314.33)	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											
												3,031.31
	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:	(369.71)	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
KOHLRYA	KOHL, RYAN											
												147.76
	GROSS:	160.00	0.00	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
KRIZJOD	KRIZ, JODY											
												2,554.02
	GROSS:	3,058.92	0.00	0.00	3,058.92	3,058.92	3,254.17	3,254.17	3,254.17	3,058.92		
3,254.17	EMPLOYEE:	(270.90)	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											
												3,310.12
	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:	(327.95)	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											
												1,829.45
	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:	(162.69)	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
MURSNOA	MURSU, NOAH											
												212.40
	GROSS:	230.00	0.00	0.00	230.00	230.00	0.00	230.00	230.00	230.00		
230.00	EMPLOYEE:	0.00	0.00	0.00	(14.26)	(3.34)	0.00				0.00	0.00
	EMPLOYER:				14.26	3.34	0.00	0.00	0.00	0.00	0.00	0.00
MUSCSYL	MUSCH, SYLVIA											
												2,557.12
	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:	(441.62)	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

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
OSTLLYN	OSTLUND, LYNDA											
												1,082.03
	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	(4.07)	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
RABEAND	RABE, ANDRIA											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
RABIKRI	RABINE, KRISTINA E											
												2,803.97
	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:	(356.51)	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											
												2,313.30
	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:	(190.89)	(111.78)	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											
												2,490.86
	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:	(217.70)	(123.73)	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											
												149.61
	GROSS:	162.00	0.00	0.00	162.00	162.00	0.00	162.00	162.00	162.00		
162.00	EMPLOYEE:	0.00	0.00	0.00	(10.04)	(2.35)	0.00				0.00	0.00
	EMPLOYER:				10.04	2.35	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											
												2,656.31
	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:	(257.64)	(132.10)	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											
												1,167.15
	GROSS:	1,297.90	0.00	0.00	1,297.90	1,297.90	1,380.75	1,380.75	1,380.75	1,297.90		
1,380.75	EMPLOYEE:	(31.46)	0.00	0.00	(80.47)	(18.82)	(82.65)				0.00	0.00
	EMPLOYER:				80.47	18.82	82.65	0.00	0.00	0.00	1.20	0.00
THOMDLA	THOMAS, D'LAINA											
												1,065.58
	GROSS:	1,153.85	1,153.85	0.00	1,153.85	1,153.85	1,227.50	1,227.50	1,227.50	1,153.85		
1,227.50	EMPLOYEE:	0.00	0.00	0.00	(71.54)	(16.73)	(73.65)				0.00	0.00
	EMPLOYER:				71.54	16.73	73.65	0.00	0.00	0.00	1.20	0.00
TRAUTUT	TRAUTNER, RUTH											
												1,352.37
	GROSS:	1,563.41	0.00	0.00	1,563.41	1,563.41	1,684.50	1,684.50	1,684.50	1,583.43		
1,684.50	EMPLOYEE:	(91.44)	0.00	0.00	(96.93)	(22.67)	(101.07)				(20.02)	0.00
	EMPLOYER:				96.93	22.67	101.07	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>
VANLAMY	VANLITH, AMY M											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
WESTSUE	WESTERMEYER, SUE											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
WIIKJEN	WIIK, JENNIFER											
												73.88
	GROSS:	80.00	0.00	0.00	80.00	80.00	0.00	80.00	80.00	80.00		
80.00	EMPLOYEE:	0.00	0.00	0.00	(4.96)	(1.16)	0.00				0.00	0.00
	EMPLOYER:				4.96	1.16	0.00	0.00	0.00	0.00	0.00	0.00
WOLLKEL	WOLLSCHLAGER, KELLY											
												666.42
	GROSS:	770.80	0.00	0.00	770.80	770.80	820.00	820.00	820.00	770.80		
820.00	EMPLOYEE:	(45.41)	0.00	0.00	(47.79)	(11.18)	(49.20)				0.00	0.00
	EMPLOYER:				47.79	11.18	49.20	0.00	0.00	0.00	1.20	0.00
WOLLSTA	WOLLSCHLAGER, STACY											
												1,161.88
	GROSS:	1,291.50	0.00	0.00	1,291.50	1,291.50	1,403.81	1,403.81	1,403.81	1,319.58		
1,403.81	EMPLOYEE:	(30.82)	0.00	0.00	(80.07)	(18.73)	(84.23)				(28.08)	0.00
	EMPLOYER:				80.07	18.73	84.23	0.00	0.00	0.00	1.20	0.00
ZAHNSAM	ZAHN, SAMANTHA											
												803.85
	GROSS:	870.44	870.44	0.00	870.44	870.44	926.00	926.00	926.00	870.44		
926.00	EMPLOYEE:	0.00	0.00	0.00	(53.97)	(12.62)	(55.56)				0.00	0.00
	EMPLOYER:				53.97	12.62	55.56	0.00	0.00	0.00	1.20	0.00
Subtotal:				Female: 34		Male: 8		Total: 42		Net:		59,346.36
	GROSS:	70,977.81	25,736.80	0.00	71,660.48	71,660.48	76,165.63	78,668.06	78,834.73	73,998.11		
79,250.73	EMPLOYEE:	(4,742.42)	(765.52)	0.00	(4,442.97)	(1,039.08)	(4,819.95)				(4,094.43)	0.00
	EMPLOYER:				4,442.97	1,039.08	4,769.95	0.00	0.00	0.00	3,136.55	0.00

Balance Sheet
 Period Ending: January 2019
 Annual; Processing Month 01/2019

<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	167,293.57	(67,020.61)	100,272.96
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	410,682.00	410,682.00
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	294,631.43	0.00	294,631.43
10 191	DEPOSITS - NPIP	3,993.00	0.00	3,993.00
Current Assets Subtotal:		486,328.41	343,661.39	829,989.80
Total Assets and Deferred Outflows of Resources:		486,328.41	343,661.39	829,989.80
<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	205,341.00	205,341.00
10 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	53,824.94	205,341.00	259,165.94
Current Liabilities Subtotal:		54,215.15	410,682.00	464,897.15

Balance Sheet
 Period Ending: January 2019
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<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	428,120.26	(67,020.61)	361,099.65
	Fund Balance Subtotal:	432,113.26	(67,020.61)	365,092.65
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		486,328.41	343,661.39	829,989.80

Balance Sheet
 Period Ending: January 2019
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<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	2,203.27	125.78	2,329.05
	Current Assets Subtotal:	<u>2,203.27</u>	<u>125.78</u>	<u>2,329.05</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>2,203.27</u></u>	<u><u>125.78</u></u>	<u><u>2,329.05</u></u>
<u>Current Liabilities</u>				
11 402	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>				
11 603	ENCUMBRANCES	0.00	0.00	0.00
11 694	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>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,203.27	125.78	2,329.05
	Fund Balance Subtotal:	<u>2,203.27</u>	<u>125.78</u>	<u>2,329.05</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>2,203.27</u></u>	<u><u>125.78</u></u>	<u><u>2,329.05</u></u>

<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	132,266.30	214.55	132,480.85
21 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
21 110	TAXES RECEIVABLE - CURRENT	726.26	149,273.74	150,000.00
21 112	TAXES RECEIVABLE - DELINQUENT	0.00	520.07	520.07
21 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>132,992.56</u>	<u>150,008.36</u>	<u>283,000.92</u>
<u>Other Assets</u>				
21 170	INVENTORY OF SUPPLIES	0.00	0.00	0.00
	Other Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets and Deferred Outflows of Resources:		<u>132,992.56</u>	<u>150,008.36</u>	<u>283,000.92</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
21 451	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	75,000.00	75,000.00
21 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	10,048.24	74,793.81	84,842.05
	Current Liabilities Subtotal:	<u>25,574.97</u>	<u>149,793.81</u>	<u>175,368.78</u>
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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	107,417.59	214.55	107,632.14
	Fund Balance Subtotal:	<u>107,417.59</u>	<u>214.55</u>	<u>107,632.14</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>132,992.56</u>	<u>150,008.36</u>	<u>283,000.92</u>

<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	54,527.97	(14,918.38)	39,609.59
22 105	INTEREST BEARING ACCOUNTS	0.00	0.00	0.00
22 110	TAXES RECEIVABLE - CURRENT	817.42	131,102.58	131,920.00
22 112	TAXES RECEIVABLE - DELINQUENT	0.00	660.34	660.34
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:		55,345.39	116,844.54	172,189.93
Total Assets and Deferred Outflows of Resources:		55,345.39	116,844.54	172,189.93
<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	65,960.00	65,960.00
22 552	UNAVAILABLE REVENUE - UTILITY TAXES	0.00	0.00	0.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	9,782.25	65,802.92	75,585.17
Current Liabilities Subtotal:		11,414.55	131,762.92	143,177.47
<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:		0.00	0.00	0.00
<u>Fund Balance</u>				
22 704 005	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	43,930.84	(14,918.38)	29,012.46
Fund Balance Subtotal:		43,930.84	(14,918.38)	29,012.46

Balance Sheet
Period Ending: January 2019
Annual; Processing Month 01/2019

<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:	55,345.39	116,844.54	172,189.93

<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	42,597.39	(475.00)	42,122.39
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>42,824.26</u>	<u>(475.00)</u>	<u>42,349.26</u>
Total Assets and Deferred Outflows of Resources:		<u>42,824.26</u>	<u>(475.00)</u>	<u>42,349.26</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 COMMITMENTS	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	42,597.39	(475.00)	42,122.39
	Fund Balance Subtotal:	<u>42,597.39</u>	<u>(475.00)</u>	<u>42,122.39</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>42,824.26</u>	<u>(475.00)</u>	<u>42,349.26</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH	5,180.97	43,228.06	48,409.03
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:	17,942.45	43,228.06	61,170.51
<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:	32,242.26	0.00	32,242.26
<u>Other Assets</u>				
51 196	NET PENSION ASSET	0.00	0.00	0.00
	Other Assets Subtotal:	0.00	0.00	0.00
<u>Deferred Outflows of Resources</u>				
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:		66,150.19	43,228.06	109,378.25
<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:	0.02	0.00	0.02
<u>Other Liabilities</u>				

Balance Sheet
 Period Ending: January 2019
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<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	52,164.71	43,228.06	95,392.77
51 760	FUND BALANCE - UNASSIGNED	0.00	0.00	0.00
	Fund Balance Subtotal:	59,978.29	43,228.06	103,206.35
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		66,150.19	43,228.06	109,378.25

<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	(47,701.48)	607.88	(47,093.60)
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	(47,701.48)	607.88	(47,093.60)
<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:		(26,199.83)	607.88	(25,591.95)
<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	(34,514.19)	607.88	(33,906.31)
	Fund Balance Subtotal:	(34,514.19)	607.88	(33,906.31)
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		(26,199.83)	607.88	(25,591.95)

Balance Sheet
Period Ending: January 2019
Annual; Processing Month 01/2019

<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	5,175.56	442.67	5,618.23
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:	5,175.56	442.67	5,618.23
Total Assets and Deferred Outflows of Resources:		5,175.56	442.67	5,618.23
<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	5,175.56	442.67	5,618.23
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:	5,175.56	442.67	5,618.23
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		5,175.56	442.67	5,618.23

Balance Sheet
Period Ending: January 2019
Annual; Processing Month 01/2019

<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	663.33	418.85	1,082.18
72 105	INTEREST BEARING ACCOUNTS - NOT USED	0.00	0.00	0.00
	Current Assets Subtotal:	663.33	418.85	1,082.18
Total Assets and Deferred Outflows of Resources:		663.33	418.85	1,082.18
<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:	0.00	0.00	0.00
<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:	0.00	0.00	0.00
<u>Fund Balance</u>				
72 704	FUND BALANCE - REGULAR UNSPENT	0.00	0.00	0.00
72 704 005	FUND BALANCE - UNDESIGNATED	663.33	418.85	1,082.18
	Fund Balance Subtotal:	663.33	418.85	1,082.18
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		663.33	418.85	1,082.18

<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: JANUARY 31 2019 CHECK RECONCILIATION Processing Month: 01/2019
Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	01/31/2019	322,890.62

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
36059	AMBER BERDAN	12/27/2018	250.00
36066	SHELLEY HAGGERTY	12/27/2018	52.20
36077	AFLAC	01/02/2019	768.42
36080	NORTHERN PLAINS INSURANCE POOL	01/02/2019	5,408.48
36082	SANFORD HEALTH FLEX PLAN	01/02/2019	16.00
36091	AMANDA GOERGEN	01/21/2019	130.00
36093	JAYMAR BUSINESS FORMS	01/21/2019	35.30
36096	PRAIRIE FIVE RIDES	01/21/2019	99.00
36097	SD DEPARTMENT OF HEALTH	01/21/2019	330.00
	Total:		<u>7,089.40</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
322,890.62	(7,089.40)	315,801.22	315,801.22

Cleared Automatic Payment Total:	26,759.78
Cleared Checks Total:	87,741.89
Cleared Direct Deposit Total:	(63,755.71)
Cleared Void Total:	
Cleared Deposit Total:	134,270.55
Cleared Manual Journal Entries Total:	(218.48)
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

1/31/2019

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
10 101	1/8/2019	MJ19-028		218.48	4QTR 2018 SD UI TAX
10 1111 000 250	1/8/2019	MJ19-028	218.48		4QTR 2018 SD UI TAX
11 101	1/8/2019	MJ19-029		36.00	ADV PYMT CKS
11 1190 000 479 011	1/8/2019	MJ19-029	36.00		ADV PYMT CKS
71 101	1/18/2019	MJ19-029		240.00	FLEX PAYMENT TXFR
71 1190 000 479 012	1/18/2019	MJ19-029	240.00		FLEX PAYMENT TXFR
72 101	1/24/2019	MJ19-029		1,459.20	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	1/24/2019	MJ19-029	1,459.20		STUDENT COUNCIL PAYMENTS
21 553	1/20/2019	MJ19-030	149.46		GRANT COUNTY DECEMBER 2018 APPORTIONMENT
21 110	1/20/2019	MJ19-030		149.46	GRANT COUNTY DECEMBER 2018 APPORTIONMENT
22 553	1/20/2019	MJ19-030	113.85		GRANT COUNTY DECEMBER 2018 APPORTIONMENT
22 110	1/20/2019	MJ19-030		113.85	GRANT COUNTY DECEMBER 2018 APPORTIONMENT
21 553	1/20/2019	MJ19-030	56.73		ROBERTS COUNTY DECEMBER 2018 APPORTIONMENT
21 110	1/20/2019	MJ19-030		56.73	ROBERTS COUNTY DECEMBER 2018 APPORTIONMENT
22 553	1/20/2019	MJ19-030	43.23		ROBERTS COUNTY DECEMBER 2018 APPORTIONMENT
22 110	1/20/2019	MJ19-030		43.23	ROBERTS COUNTY DECEMBER 2018 APPORTIONMENT
21 112	1/20/2019	MJ19-031	520.07		MOVE CURRENT TAX TO DELINQUENT
21 110	1/20/2019	MJ19-031		520.07	MOVE CURRENT TAX TO DELINQUENT
22 112	1/20/2019	MJ19-031	660.34		MOVE CURRENT TAX TO DELINQUENT
22 110	1/20/2019	MJ19-031		660.34	MOVE CURRENT TAX TO DELINQUENT
10 110	1/20/2019	MJ19-032	410,682.00		TAXES RECEIVABLE 2019 TO RECORD NEW
10 551	1/20/2019	MJ19-032		205,341.00	TAXES RECEIVABLE 2019 TO RECORD NEW
10 553	1/20/2019	MJ19-032		205,341.00	TAXES RECEIVABLE 2019 TO RECORD NEW
21 110	1/20/2019	MJ19-032	150,000.00		TAXES RECEIVABLE 2019 TO RECORD NEW
21 551	1/20/2019	MJ19-032		75,000.00	TAXES RECEIVABLE 2019 TO RECORD NEW
21 553	1/20/2019	MJ19-032		75,000.00	TAXES RECEIVABLE 2019 TO RECORD NEW
22 110	1/20/2019	MJ19-032	131,920.00		TAXES RECEIVABLE 2019 TO RECORD NEW
22 551	1/20/2019	MJ19-032		65,960.00	TAXES RECEIVABLE 2019 TO RECORD NEW
22 553	1/20/2019	MJ19-032		65,960.00	TAXES RECEIVABLE 2019 TO RECORD NEW
			696,099.36	696,099.36	TOTAL DEBITS AND CREDITS

BALANCE - MUST BE ZERO

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
GENERAL FUND						
10 1110	AD VALOREM TAXES	625,264.00	593,901.00	274,431.91		46.21 NOTE: THIS IS A VERY PRELIMINARY LOOK AT OUR
10 1111	MOBILE HOME TAXES	200.00	0.00	0.00		0.00 BUDGET TO ACTUAL FOR JANUARY 2019
10 1120	PRIOR YEARS' AD VALOREM TAXES	1,000.00	1,500.00	4,649.29		309.95 THERE ARE SOME NOTES AND SOME AREAS NEED
10 1140	UTILITY TAX	16,000.00	16,000.00	15,693.56		98.08 TO BE ANALYZED A BIT. TIME WAS A FACTOR IN
10 1190	PENALTIES AND INTEREST ON TAX	800.00	800.00	1,159.94		144.99 ANALYSIS OVER THE PAST TWO WEEKS
10 1510	INTEREST EARNED	4,000.00	4,000.00	3,627.13		90.68
10 1791	YEARBOOK SALES	300.00	100.00	65.00		65.00
10 1910	RENTALS	500.00	500.00	1,152.00		230.40
10 1920	CONTRIBUTIONS AND DONATIONS	500.00	200.00	0.00		0.00
10 1950	REFUND OF PRIOR YEARS' EXPEND	0.00	0.00	0.00		0.00
10 1973	MEIDCAID INDIRECT ADM SERVICES	800.00	800.00	831.91		103.99
10 1990	OTHER	2,750.00	4,500.00	2,934.67		65.21
10 2110	COUNTY APPORTIONMENT	4,000.00	4,000.00	5,286.16		132.15
10 2200	REVENUE IN LIEU OF TAXES	100.00	100.00	90.17		90.17
10 3111	STATE AID	268,883.00	257,894.00	162,101.00		62.86
10 3112	STATE APPORTIONMENT	1,000.00	5,000.00	0.00		0.00
10 3114	BANK FRANCHISE TAX	10,000.00	10,000.00	0.00		0.00
10 3125	MENTOR TEACHERS	300.00	3,000.00	676.96		22.57
10 4151	OTHER STATE REV.	0.00	0.00	0.00		0.00
10 4200	REVENUE IN LIEU OF TAXES	0.00	0.00	91.21		0.00
10 5110	OPERATING TRANSFERS IN	109,119.00	134,321.00	0.00		0.00
10 4151 007	OTHER STATE REV. - FVFP	4,500.00	4,500.00	1,578.32		35.07
10 1990 009	OTHER - ALUMINUM CAN RECYCLING	150.00	300.00	0.00		0.00
10 1313 010	TUITION - ORTONVILLE	180,854.00	144,652.00	78,717.18		54.42
10 1990 018	OTHER - LIFETOUGH PICTURE COMMISSIONS	100.00	100.00	0.00		0.00
10 1920 023	CONTRIBUTIONS AND DONATIONS - LIONPACK	2,100.00	4,000.00	4,673.00		116.83
10 1990 024	OTHER - MAIN SCHOOL FUNDRAISER	5,000.00	6,000.00	0.00		0.00
10 1990 025	OTHER - BOX TOPS & KEMPS	200.00	0.00	0.00		0.00
10 1990 033	OTHER - E-RATE	1,500.00	0.00	0.00		0.00
10 1990 098	OTHER - FIELD TRIPS	3,500.00	0.00	125.40		0.00
10 1990 099	OTHER - SCHOOL PLAY/ARTIST	1,500.00	2,000.00	0.00		0.00
10 4151 300	FEDERAL REAP G5	11,000.00	13,000.00	1,933.41		14.87
10 4158 500	TITLE I PART A (84.010)	22,971.00	22,000.00	0.00		0.00
10 4159 501	TITLE II PART A REAP (84.367A)	6,305.00	6,114.00	0.00		0.00
10 4153 504	TITLE IV REAP FLEX	10,000.00	10,000.00	0.00		0.00
10 3129 702	OTHER RESTRICTED GRANTS IN AID	30,000.00	0.00	0.00		0.00
10 1990 704	OTHER - FUEL UP TO PLAY 60	0.00	0.00	0.00		0.00
10 4151 704	OTHER STATE REV. - FUEL UP TO PLAY 6i	0.00	0.00	0.00		0.00
		1,325,196.00	1,249,282.00	559,818.22		45%
ELEMENTARY PROGRAM						
1111	CERTIFIED STAFF SALARY	266,500.00	255,417.00	117,796.10		46.12
10 1111 000 111	CLASSIFIED STAFF SALARY	3,300.00	3,900.00	2,291.25		58.75
10 1111 000 114	SUBSTITUTES - ELEMENTARY	3,200.00	7,700.00	4,672.50		60.68
10 1111 000 120	SOCIAL SECURITY	20,900.00	20,426.57	8,602.34		42.11
10 1111 000 210	RETIREMENT	16,200.00	15,559.02	7,144.20		45.92
10 1111 000 220	HEALTH INSURANCE	13,660.00	7,300.00	3,636.44		49.81
10 1111 000 230	WORKMENS COMPENSATION	7,000.00	7,000.00	4,034.00		57.63
10 1111 000 240	UNEMPLOYMENT INSURANCE	2,500.00	2,500.00	713.07		28.52

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
10 1111 000 319	OTHER PROFESSIONAL SERVICES	2,500.00	1,000.00	664.00	66.40	
10 1111 000 334	TRAVEL	300.00	300.00	0.00	0.00	
10 1111 000 350	ADVERTISING	1,900.00	1,900.00	627.59	33.03	
10 1111 000 399	LYCEUMS	875.00	875.00	825.00	94.29	
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	9,500.00	8,000.00	6,910.27	86.38	close to target
10 1111 024 411	NON-TECHNOLOGY SUPPLIES - FUNDRAISER	4,000.00	0.00	0.00	0.00	
10 1111 300 541	EQUIPMENT - COMPUTERS; FED REAP	7,700.00	9,100.00	1,459.89	16.04	
10 1111 501 319	G5 OTHER PROF SERVICES - TITLE II A - PD	3,000.00	3,000.00	2,421.88	80.73	
10 1111 502 319	OTHER PROF SERVICES - TITLE II D - PROG	5,000.00	5,000.00	6,260.00	125.20	programs look at
10 1111 703 111	CERTIFIED STAFF SALARY - MENTOR PROGRAM	0.00	2,700.00	0.00	0.00	
10 1111 703 210	SOCIAL SECURITY - MENTOR PROGRAM	0.00	200.00	0.00	0.00	
10 1111 703 220	RETIREMENT - MENTOR PROGRAM	0.00	100.00	0.00	0.00	
10 1111 703 334	TRAVEL - MENTOR GRANT	0.00	0.00	676.96	0.00	
10 1111 704 411	NON-TECHNOLOGY SUPPLIES - FUEL UP	0.00	0.00	131.80	0.00	
60						
1111	ELEMENTARY PROGRAM	368,035.00	351,977.59	168,867.29	47.98	
1121	MIDDLE SCHOOL PROGRAM					
10 1121 000 111	CERTIFIED STAFF SALARY	149,600.00	144,000.00	50,941.25	35.38	
10 1121 000 112	INSTRUCTIONAL AIDES/PARA SALARY	3,300.00	1,000.00	2,291.25	229.13	look at
10 1121 000 120	SUBSTITUTES - MIDDLE SCHOOL	3,400.00	9,480.00	3,584.50	37.81	wont hit budget due to one long term sub needed
10 1121 000 210	SOCIAL SECURITY	12,000.00	11,817.00	3,952.05	33.44	
10 1121 000 220	RETIREMENT	9,200.00	8,700.00	3,192.84	36.70	
10 1121 000 230	HEALTH INSURANCE	13,592.00	7,200.00	2,395.71	33.27	
10 1121 000 319	OTHER PROFESSIONAL SERVICES	2,300.00	1,500.00	671.08	44.74	
10 1121 000 334	TRAVEL	500.00	500.00	0.00	0.00	
10 1121 000 411	NON-TECHNOLOGY SUPPLIES	5,000.00	4,000.00	1,983.31	49.58	
10 1121 099 319	OTHER PROF SERVICES - ARTIST IN RESID	0.00	0.00	0.00	0.00	
10 1121 300 541	EQUIPMENT - COMPUTERS; FED REAP	3,300.00	3,900.00	3,608.99	92.54	
1121	MIDDLE SCHOOL PROGRAM	232,192.00	192,097.00	72,620.98	37.80	
1273	TITLE 1					
10 1273 000 111	CERTIFIED STAFF SALARY	22,472.00	20,173.09	15,245.36	75.57	
10 1273 000 114	CLASSIFIED STAFF SALARY - TITLE SUMMER	0.00	0.00	800.00	0.00	
10 1273 000 210	SOCIAL SECURITY	3,120.00	2,973.79	1,096.86	36.88	
10 1273 000 220	RETIREMENT	2,447.00	2,332.39	962.69	41.27	
10 1273 000 230	HEALTH INSURANCE	0.00	0.00	6.00	0.00	
10 1273 000 319	PROF SERVICES	80.00	80.00	0.00	0.00	
10 1273 000 334	TRAVEL	100.00	100.00	0.00	0.00	
10 1273 000 411	NON-TECHNOLOGY SUPPLIES	150.00	150.00	157.17	104.78	
10 1273 500 111	CERTIFIED STAFF SALARY	18,700.00	18,700.00	0.00	0.00	
10 1273 500 230	HEALTH INSURANCE - TITLE I PART A	50.00	0.00	0.00	0.00	
1273	TITLE 1	47,119.00	44,509.27	18,268.08	41.04	
1293	CONTRACTS OUTSIDE STATE					
10 1293 000 372	TUITION-PAYMENT OUT OF STATE	500.00	500.00	0.00	0.00	
10 1293 010 372	TUITION - ORTONVILLE	197,295.00	144,652.00	84,972.78	58.74	
1293	CONTRACTS OUTSIDE STATE	197,795.00	145,152.00	84,972.78	58.54	
1294	CONTRACTS-INSIDE STATE					

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
10 1294 014 371	TUITION - MILBANK	21,922.00	66,762.24	0.00	0.00	
10 1294 034 371	TUITION - WILMOT	0.00	5,564.00	0.00	0.00	
1294	CONTRACTS-INSIDE STATE	21,922.00	72,326.24	0.00	0.00	
2122	COUNSELING SERVICES					
10 2122 000 111	CERTIFIED STAFF SALARY	5,113.00	5,600.00	3,266.69	58.33	
10 2122 000 210	SOCIAL SECURITY	383.00	428.40	210.21	49.07	
10 2122 000 220	RETIREMENT	300.00	336.00	196.00	58.33	
10 2122 000 230	HEALTH INSURANCE	420.00	570.00	313.34	54.97	
10 2122 000 411	NON-TECHNOLOGY SUPPLIES	200.00	200.00	0.00	0.00	
2122	COUNSELING SERVICES	6,416.00	7,134.40	3,986.24	55.87	
2213	INST STAFF TRAINING (IN-SERV)	1,000.00	1,000.00	736.89	73.69	
10 2213 000 319	OTHER PROF SERVICES - STAFF MEETINGS					
2213	INST STAFF TRAINING (IN-SERV)	1,000.00	1,000.00	736.89	73.69	
2214	TITLE I PROFESSIONAL DEVELOPMENT SERVICE					
10 2214 151 111	CERTIFIED STAFF SALARY	0.00	2,000.00	720.00	36.00	
10 2214 151 210	SOCIAL SECURITY - FOCUS/MTSS FUNDS	0.00	160.00	51.70	32.31	
10 2214 151 220	RETIREMENT - FOCUS/MTSS FUNDS	0.00	120.00	43.20	36.00	
10 2214 151 319	OTHER PROF SERVICES - FOCUS/MTSS FUNDS	0.00	1,200.00	350.00	29.17	
10 2214 151 411	NON-TECHNOLOGY SUPPLIES	0.00	1,520.00	583.57	38.39	
2214	TITLE I PROFESSIONAL DEVELOPMENT SERVICE	5,000.00	5,000.00	1,748.47	34.97	
2222	LIBRARY SERVICES					
10 2222 000 119	OTHER COMPENSATION	4,126.00	4,000.00	1,454.56	36.36	
10 2222 000 210	SOCIAL SECURITY - LIBRARY	316.00	306.00	104.57	34.17	
10 2222 000 220	RETIREMENT - LIBRARY	248.00	240.00	87.28	36.37	
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	400.00	400.00	917.63	229.41	
2222	LIBRARY SERVICES	5,090.00	4,946.00	2,564.04	51.84	
2227	TECHNOLOGY SERVICES					
10 2227 000 119	OTHER COMPENSATION	3,500.00	5,000.00	0.00	0.00	
10 2227 000 210	SOCIAL SECURITY	268.00	382.50	0.00	0.00	
10 2227 000 220	RETIREMENT	210.00	300.00	0.00	0.00	
10 2227 022 319	OTHER PROF SERVICES - OUTSOURCED TECH	10,000.00	11,000.00	5,200.00	47.27	
2227	TECHNOLOGY SERVICES	13,978.00	16,682.50	5,200.00	31.17	
2311	BOARD OF ED SERVICES					
10 2311 000 119	OTHER COMPENSATION	2,400.00	2,400.00	1,360.00	56.67	
10 2311 000 210	SOCIAL SECURITY	190.00	190.00	104.04	54.76	
10 2311 000 319	OTHER PROF SERVICES	500.00	500.00	500.00	100.00	
10 2311 000 411	NON-TECHNOLOGY SUPPLIES	600.00	600.00	0.00	0.00	
10 2311 000 640	DUES AND FEES	1,700.00	1,700.00	1,663.51	97.85	
2311	BOARD OF ED SERVICES	5,390.00	5,390.00	3,627.55	67.30	
2314	ELECTION SERVICE					
10 2314 000 319	PROFESSIONAL SERVICES - ELECTIONS	500.00	500.00	0.00	0.00	
2314	ELECTION SERVICE	500.00	500.00	0.00	0.00	
2315	LEGAL SERVICE					
10 2315 000 319	PROFESSIONAL SERVICES - LEGAL	500.00	500.00	342.87	68.57	
2315	LEGAL SERVICE	500.00	500.00	342.87	68.57	
2317	AUDIT SERVICE					
10 2317 000 319	PROFESSIONAL SERVICES - AUDIT	18,000.00	0.00	0.00	0.00	
2317	AUDIT SERVICE	18,000.00	0.00	0.00	0.00	
2410	PRINCIPAL'S OFFICE					
10 2410 000 113	ADMINISTRATIVE SALARY - PRINCIPAL	46,013.00	50,400.00	29,400.00	58.33	

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
10 2410 000 210	SOCIAL SECURITY	3,520.00	3,855.60	1,892.27	49.08	
10 2410 000 220	RETIREMENT	2,761.00	3,024.00	1,764.00	58.33	
10 2410 000 230	HEALTH INSURANCE	3,780.00	5,130.00	2,820.06	54.97	
10 2410 000 315	REGISTRATION FEES - SUPT/PRINCIPAL	100.00	100.00	0.00	0.00	
10 2410 000 319	OTHER PROF SERVICES	1,000.00	1,000.00	384.00	38.40	
10 2410 000 334	TRAVEL	1,000.00	1,000.00	1,301.35	130.14	due to timing of paid training for last summer; not invoiced until much later
10 2410 000 411	NON-TECHNOLOGY SUPPLIES	500.00	500.00	119.06	23.81	
10 2410 000 640	DUES AND FEES	600.00	600.00	432.00	72.00	
2410	PRINCIPAL'S OFFICE	59,274.00	65,609.60	38,112.74	58.09	
2490	OTHER SUPPORT SERVICES-SCH ADM					
10 2490 000 319	MEDICAID CLAIMING FEE	100.00	100.00	79.10	79.10	
2490	OTHER SUPPORT SERVICES-SCH ADM	100.00	100.00	79.10	79.10	
2529	BUSINESS MANAGER					
10 2529 000 113	ADMINISTRATIVE SALARY - CEO/BMGR	70,000.00	73,000.00	42,583.31	58.33	
10 2529 000 114	CLASSIFIED STAFF SALARY - ADMIN ASSIST	17,922.00	19,300.00	12,910.24	66.89	
10 2529 000 120	SUBSTITUTES - BUSINESS OFFICE	250.00	200.00	30.98	15.49	
10 2529 000 210	SOCIAL SECURITY	6,727.00	7,060.95	3,930.69	55.67	
10 2529 000 220	RETIREMENT	6,476.00	7,938.00	4,731.48	59.61	
10 2529 000 230	HEALTH INSURANCE	100.00	100.00	44.70	44.70	
10 2529 000 315	REGISTRATION FEES	200.00	200.00	0.00	0.00	
10 2529 000 319	PROFESSIONAL SERVICES	4,200.00	4,200.00	3,620.95	86.21	
10 2529 000 334	TRAVEL	1,500.00	1,500.00	824.30	54.95	
10 2529 000 411	NON-TECHNOLOGY SUPPLIES	2,200.00	2,200.00	1,563.94	71.09	
10 2529 000 640	DUES AND FEES	500.00	1,000.00	848.50	84.85	
2529	BUSINESS MANAGER	110,075.00	116,698.95	71,089.09	60.92	
2549	OPERATION & MAINTENANCE OF PLANT					
10 2549 000 114	CLASSIFIED STAFF SALARY	45,068.00	47,320.88	27,062.58	57.19	
10 2549 000 120	SUBSTITUTES	500.00	300.00	0.00	0.00	
10 2549 000 210	SOCIAL SECURITY	3,486.00	3,643.00	1,786.18	49.03	
10 2549 000 220	RETIREMENT	1,824.00	1,914.57	1,116.85	58.33	
10 2549 000 230	HEALTH INSURANCE	4,523.00	5,723.00	3,133.40	54.75	
10 2549 000 315	REGISTRATION FEES	130.00	130.00	0.00	0.00	
10 2549 000 323	REPAIRS & MAINTENANCE	12,000.00	12,000.00	7,235.42	60.30	
10 2549 000 329	PROPERTY INSURANCE	14,700.00	13,600.00	13,573.00	99.80	
10 2549 000 334	TRAVEL	100.00	100.00	0.00	0.00	
10 2549 000 340	COMMUNICATION	2,500.00	2,500.00	2,274.60	90.98	telephone look at
10 2549 000 411	NON-TECHNOLOGY SUPPLIES	9,000.00	9,000.00	4,431.07	49.23	
10 2549 000 413	MOTOR FUEL	100.00	0.00	0.00	0.00	
10 2549 040 321	PUBLIC UTILITY SERVICE - ELECTRICITY	11,000.00	11,000.00	8,047.88	73.16	utilities are looking good at this point
10 2549 041 321	PUBLIC UTILITY SERVICE - WATER	3,700.00	3,700.00	1,908.09	51.57	but expect heat cost to be higher than expected
10 2549 042 321	PUBLIC UTILITY SERVICE - HEAT	7,500.00	7,500.00	2,743.89	36.59	due to colder winter
10 2549 043 321	PUBLIC UTILITY SERVICE - GARBAGE/RECYCLE	4,300.00	3,500.00	1,306.60	37.33	
2549	OPERATION & MAINTENANCE OF PLANT	120,431.00	121,931.45	74,619.56	61.20	
2552	VEHICLE OPERATION SERVICES					
10 2552 000 114	CLASSIFIED STAFF SALARY	5,100.00	6,000.00	1,822.00	30.37	
10 2552 000 120	SUBSTITUTES - BUS DRIVER	150.00	150.00	510.00	340.00	used more sub pay this year than actual bus driver wage due to back and forth of hired bus drivers
10 2552 000 210	SOCIAL SECURITY - BUS DRIVER	391.00	459.00	174.95	38.12	
10 2552 000 220	RETIREMENT - BUS DRIVER	0.00	0.00	0.00	0.00	

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
10 2552 000 323	REPAIRS & MTNCE - VEHICLES	1,500.00	1,500.00	2,106.20	140.41	more repairs than anticipated; expect this to be higher than shown now
10 2552 000 411	NON-TECHNOLOGY SUPPLIES	100.00	100.00	0.00	0.00	
10 2552 000 413	MOTOR FUEL	3,200.00	3,200.00	1,585.61	49.55	
2552	VEHICLE OPERATION SERVICES	10,441.00	11,409.00	6,198.76	54.33	
2555	CONTRACTED SERVICES					
10 2555 010 331	CONTRACTED BUS SERVICE - ORTONVILLE	37,422.00	37,995.00	18,997.28	50.00	
10 2555 029 335	TRANSPORTATION-COMMON CARRIER - PRAIRIE	1,700.00	1,700.00	508.50	29.91	
2555	CONTRACTED SERVICES	39,122.00	39,695.00	19,505.78	49.14	
2562	FOOD SERVICE					
10 2562 007 461	FOOD PURCHASES - FEVP	4,500.00	4,500.00	1,028.53	22.86	
2562	FOOD SERVICE	4,500.00	4,500.00	1,028.53	22.86	
3600	WELFARE ACTIVITIES SERVICES					
10 3600 023 461	FOOD PURCHASES - LIONPACK PROGRAM	2,100.00	4,000.00	2,017.41	50.44	
3600	WELFARE ACTIVITIES SERVICES	2,100.00	4,000.00	2,017.41	50.44	
6900	COMBINED ACTIVITIES					
10 6900 000 119	OTHER COMPENSATION	4,500.00	4,500.00	2,669.41	59.32	
10 6900 000 210	SOCIAL SECURITY	350.00	350.00	195.71	55.92	
10 6900 000 220	RETIREMENT	270.00	270.00	112.20	41.56	
10 6900 000 319	OTHER PROF SERVICES	500.00	500.00	0.00	0.00	
10 6900 000 334	TRAVEL - EXTRA CURRICULAR	100.00	100.00	0.00	0.00	
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	100.00	100.00	121.23	121.23	look at
10 6900 024 319	OTHER PROF SERV - FUNDRAISE ITEMS	0.00	0.00	0.00	0.00	
10 6900 098 319	OTHER PROF SERV - MISC FIELD TRIPS	4,000.00	4,000.00	1,552.80	38.82	
10 6900 099 319	OTHER PROF SERVICES - SCHOOL PLAY	2,000.00	2,000.00	0.00	0.00	
6900	COMBINED ACTIVITIES	11,820.00	11,820.00	4,651.35	39.35	
8110	OPERATING TRANSFERS OUT					
10 8110 000 690	TRANSFERS OUT	44,396.00	26,303.00	0.00	0.00	
8110	OPERATING TRANSFERS OUT	44,396.00	26,303.00	0.00	0.00	
10	GENERAL FUND	1,325,196.00	1,249,282.00	580,237.51	46%	
21	CAPITAL OUTLAY FUND					
21 1110	AD VALOREM TAXES	130,000.00	145,000.00	63,022.09	43.46	
21 1111	MOBILE HOME TAXES	50.00	50.00	0.00	0.00	
21 1120	PRIOR YEARS' AD VALOREM TAXES	300.00	300.00	832.26	277.42	
21 1190	PENALTIES AND INTEREST ON TAX	100.00	100.00	141.51	141.51	
21 1199	OTHER	0.00	0.00	720.00	0.00	
21 5110	OPERATING TRANSFERS IN	3,750.00	0.00	0.00	0.00	
		134,200.00	145,450.00	64,715.86	44%	
1111	ELEMENTARY PROGRAM					
21 1111 000 420	TEXTBOOKS	15,000.00	0.00	0.00	0.00	
21 1111 000 421	PRINTED TEXTBOOKS	0.00	18,500.00	18,451.29	99.74	
21 1111 000 479	OTHER NON CONSUMABLE SUPPLIES	0.00	0.00	0.00	0.00	
21 1111 000 541	EQUIPMENT - COMPUTERS	0.00	2,265.00	2,265.00	100.00	
1111	ELEMENTARY PROGRAM	15,000.00	20,765.00	20,716.29	99.77	
2549	OPERATION & MAINTENANCE OF PLANT					
21 2549 000 323	REPAIRS & MTNCE	51,000.00	60,185.00	13,476.11	22.39	

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
21 2549 000 530	IMPROVEMENTS - OTHER THAN BLDG	6,200.00	0.00	0.00	0.00	
21 2549 000 549	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	
2549	OPERATION & MAINTENANCE OF PLANT	57,200.00	60,185.00	13,476.11	22.39	
5000	DEBT SERVICE					
21 5000 000 549	OTHER EQUIPMENT	3,500.00	4,500.00	1,999.10	44.42	
5000	DEBT SERVICE	3,500.00	4,500.00	1,999.10	44.42	
8110	OPERATING TRANSFERS OUT					
21 8110 000 690	MISC OBJECTS	58,500.00	60,000.00	0.00	0.00	
8110	OPERATING TRANSFERS OUT	58,500.00	60,000.00	0.00	0.00	
21	CAPITAL OUTLAY FUND	134,200.00	145,450.00	36,191.50	25%	
SPECIAL EDUCATION FUND						
22						
22 1110	AD VALOREM TAXES	95,397.00	107,381.00	47,518.36	44.25	
22 1111	MOBILE HOME TAXES	50.00	50.00	0.00	0.00	
22 1120	PRIOR YEARS' AD VALOREM TAXES	200.00	200.00	820.39	410.20	
22 1190	PENALTIES AND INTEREST ON TAX	100.00	100.00	129.66	129.66	
22 1973	MEDICAID INDIRECT ADM SERVICES	50.00	50.00	48.00	96.00	
22 1990	OTHER	0.00	0.00	0.00	0.00	
22 4175	IDEA PART B 611 (CFDA 84.027)	22,629.00	22,629.00	0.00	0.00	
22 4186	IDEA PRESCHOOL 619 (CFDA 84.173)	486.00	486.00	0.00	0.00	
22 5110	OPERATING TRANSFERS IN	40,581.00	36,524.00	0.00	0.00	
22 1313 010	ORTONVILLE SCHOOL TUITION	32,000.00	34,000.00	6,153.08	18.10	this will be less than budget due to specific students leaving after school year began
1221	MILD TO MODERATE DISABILITY	191,493.00	201,420.00	54,669.49	27%	
22 1221 000 111	CERTIFIED STAFF SALARY	18,926.00	20,391.00	18,110.30	88.82	
22 1221 000 112	INSTRUCTIONAL AIDES/PARA SALARY	44,211.00	53,500.00	5,625.00	10.51	para salary will be much less than budgeted due to student need at budget time vs. actual student need when school began
22 1221 000 120	SUBSTITUTES	2,000.00	1,500.00	150.00	10.00	
22 1221 000 130	OVERTIME SALARIES - SPED	0.00	0.00	0.00	0.00	
22 1221 000 210	SOCIAL SECURITY	3,900.00	5,767.18	1,703.60	29.54	
22 1221 000 220	RETIREMENT	2,800.00	4,433.46	1,424.10	32.12	
22 1221 000 230	HEALTH INSURANCE	140.00	140.00	31.40	22.43	
22 1221 000 319	PROFESSIONAL SERVICES	200.00	200.00	0.00	0.00	
22 1221 000 334	TRAVEL	200.00	200.00	0.00	0.00	
22 1221 000 411	NON-TECHNOLOGY SUPPLIES	750.00	750.00	680.61	90.75	
22 1221 000 640	DUES AND FEES	0.00	50.00	0.00	0.00	
22 1221 010 372	TUITION-ORTONVILLE	12,000.00	12,000.00	14,651.03	122.09	anticipate possible double in sped cost
22 1221 014 371	TUITION-MILBANK	15,000.00	15,000.00	0.00	0.00	more students than anticipated; exp will be higher than budgeted
22 1221 600 111	CERTIFIED STAFF SALARY	20,629.00	22,629.00	0.00	0.00	
22 1221 600 210	SOCIAL SECURITY - IDEA PART B 611	1,000.00	0.00	0.00	0.00	
22 1221 600 220	RETIREMENT - IDEA PART B 611	1,000.00	0.00	0.00	0.00	
1221	MILD TO MODERATE DISABILITY	122,756.00	136,560.64	42,376.04	31.03	
1224	RESIDENTIAL PROGRAMS					
22 1224 000 373	ALL OTHER TUITION - RESIDENTIAL PROGRAM	25,000.00	20,000.00	4,301.78	21.51	anticipate lower than budget at eoy
1224	RESIDENTIAL PROGRAMS	25,000.00	20,000.00	4,301.78	21.51	
2149	OTHER PSYCHOLOGICAL SERVICES					

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
22 2149 000 319	PROFESSIONAL SERVICES - PSYCHOLOGICAL	1,700.00	1,675.00	0.00	0.00	
2149	OTHER PSYCHOLOGICAL SERVICES	1,700.00	1,675.00	0.00	0.00	
2159	OTHER SPEECH PATHOLOGY & AUDIO					
22 2159 000 111	CERTIFIED STAFF SALARY	32,060.00	35,270.00	19,589.10	55.54	
22 2159 000 210	SOCIAL SECURITY	2,453.00	2,698.16	1,408.65	52.21	
22 2159 000 220	RETIREMENT	1,924.00	2,116.20	1,175.35	55.54	
22 2159 000 411	NON-TECHNOLOGY SUPPLIES	600.00	600.00	139.47	23.25	
2159	OTHER SPEECH PATHOLOGY & AUDIO	37,037.00	40,684.36	22,312.57	54.84	
2171	PHYSICAL THERAPY					
22 2171 000 319	OTHER PROF SERVICES - THERAPY	5,000.00	2,500.00	706.51	28.26	anticipate this being under budget
2171	PHYSICAL THERAPY	5,000.00	2,500.00	706.51	28.26	
22	SPECIAL EDUCATION FUND	191,493.00	201,420.00	69,696.90	35%	
24	PENSION FUND					
24 1110	AD VALOREM TAXES	0.00	0.00	0.00	0.00	
24 1120	PRIOR YEARS' AD VALOREM TAXES	0.00	0.00	0.00	0.00	
24 1190	PENALTIES AND INTEREST ON TAX	0.00	0.00	0.00	0.00	
24 5110	OPERATING TRANSFERS IN	24,500.00	30,200.00	0.00	0.00	
1111	ELEMENTARY PROGRAM	24,500.00	30,200.00	0.00	0.00	
24 1111 000 220	RETIREMENT	13,000.00	13,000.00	0.00	0.00	
1111	ELEMENTARY PROGRAM	13,000.00	13,000.00	0.00	0.00	
1121	MIDDLE SCHOOL PROGRAM	7,000.00	7,000.00	0.00	0.00	
24 1121 000 220	RETIREMENT	7,000.00	7,000.00	0.00	0.00	
1121	MIDDLE SCHOOL PROGRAM	7,000.00	7,000.00	0.00	0.00	
4500	EARLY RETIREMENT PAYMENT	4,500.00	10,200.00	6,875.00	67.40	
24 4500 000 150	EARLY RETIREMENT PAYMENT	4,500.00	10,200.00	6,875.00	67.40	
24 4500 000 210	SOCIAL SECURITY	0.00	0.00	344.25	0.00	
24 4500 000 220	RETIREMENT	0.00	0.00	0.00	0.00	
4500	EARLY RETIREMENT PAYMENT	4,500.00	10,200.00	7,219.25	70.78	
8110	OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	
24 8110 000 690	MISC OBJECTS	0.00	0.00	0.00	0.00	
8110	OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	
24	PENSION FUND	24,500.00	30,200.00	7,219.25	24%	
51	FOOD SERVICE FUND					
51 1610	SALES TO PUPILS	22,000.00	23,000.00	15,727.00	68.38	
51 1620	SALES TO ADULTS	3,300.00	3,800.00	3,287.35	86.51	
51 1990	OTHER	500.00	500.00	2,868.07	573.61	fundraising and snack reimbursement
51 2500	PENSION REVENUE	0.00	0.00	0.00	0.00	
51 3810	CASH REIMBURSEMENT - STATE	0.00	0.00	0.00	0.00	
51 4151	OTHER STATE REV.	100.00	100.00	0.00	0.00	
51 4810	FEDERAL REIMBURSEMENT	500.00	500.00	0.00	0.00	
51 4820	DONATED FOOD	100.00	100.00	0.00	0.00	
51 5110	OPERATING TRANSFERS IN	20,521.00	15,000.00	0.00	0.00	
51 5170	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
51 4810 006	FEDERAL REIMBURSEMENT - F&R	29,000.00	32,000.00	57,579.88	179.94	reason for this being so high is error on DOE CAN reimbursement; refund will happen in Feb 2019
	LUNCH PROG					
51 1610 008	SALES TO PUPILS - MILK SALES	1,300.00	1,750.00	1,360.50	77.74	
51 4810 035	FEDERAL REIMBURSEMENT - CACFP LLLC	0.00	0.00	2,135.81	0.00	
51 1620 102	SALES TO ADULTS - SFSP	8,200.00	1,500.00	1,036.81	69.12	
51 4810 102	FEDERAL REIMBURSEMENT - SFSP	0.00	12,800.00	6,638.05	51.86	
		85,521.00	91,050.00	90,633.47	99.54	
2562	FOOD SERVICE					
51 2562 000 114	CLASSIFIED STAFF SALARY	33,100.00	36,000.00	15,132.16	42.03	
51 2562 000 120	SUBSTITUTES	500.00	600.00	1,825.67	304.28	long term sub
51 2562 000 210	SOCIAL SECURITY	3,077.00	2,800.40	990.17	35.36	
51 2562 000 220	RETIREMENT	2,383.00	2,160.00	907.95	42.03	
51 2562 000 230	HEALTH INSURANCE	4,546.00	5,700.00	2,384.60	41.84	
51 2562 000 315	REGISTRATION FEES - FOOD SERVICE	100.00	100.00	125.00	125.00	
51 2562 000 319	PROFESSIONAL SERVICES	1,000.00	1,000.00	593.30	59.33	
51 2562 000 334	TRAVEL	200.00	200.00	94.77	47.39	
51 2562 000 411	NON-TECHNOLOGY SUPPLIES	2,000.00	2,000.00	735.33	36.77	
51 2562 000 461	FOOD PURCHASES - LUNCH	28,500.00	27,000.00	14,198.24	52.59	
51 2562 000 462	COMMODITIES	1,000.00	2,500.00	903.66	36.15	
51 2562 000 540	EQUIPMENT	0.00	0.00	1,191.12	0.00	
51 2562 000 640	DUES AND FEES - MEMBERSHIP	200.00	200.00	0.00	0.00	
51 2562 000 910	DEPRECIATION-LOCAL FUNDS	0.00	0.00	0.00	0.00	
51 2562 035 461	FOOD PURCHASES - CACFP LLLC	0.00	0.00	610.94	0.00	
51 2562 102 114	CLASSIFIED STAFF SALARY - SFSP	6,615.00	7,800.00	7,762.96	99.53	
51 2562 102 210	SOCIAL SECURITY - SFSP	0.00	560.00	558.26	99.69	
51 2562 102 220	RETIREMENT - SFSP	0.00	466.00	465.77	99.95	
51 2562 102 230	HEALTH INSURANCE - SFSP	0.00	3.60	3.60	100.00	
51 2562 102 334	TRAVEL - SFSP	300.00	0.00	0.00	0.00	
51 2562 102 350	ADVERTISING - SFSP	0.00	0.00	0.00	0.00	
51 2562 102 461	FOOD PURCHASES - SFSP	2,000.00	1,960.00	1,713.28	87.41	
2562	FOOD SERVICE	85,521.00	91,050.00	50,196.78	55.13	
53	PRESCHOOL/OST/LITTLE LIONS FUND					
53 1340	PRESCHOOL TUITION	6,500.00	8,595.00	4,320.00	50.26	
53 1981	DAY CARE CENTER SERVICES	24,000.00	147,953.00	69,048.10	46.67	
53 1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	0.00	34,500.00	22,360.68	64.81	
53 1990	OTHER	200.00	18,000.00	6,048.17	33.60	some grants and donations still left to collect as one time funds
53 2500	PENSION REVENUE	0.00	0.00	0.00	0.00	
53 4155	OUT OF SCHOOL TIME GRANT - CFDA 93.575	3,645.00	0.00	0.00	0.00	
53 5110	OPERATING TRANSFERS IN	23,875.00	11,303.00	0.00	0.00	
53 1314 021	PRESCHOOL TUITION - HEADSTART TUITION	0.00	0.00	0.00	0.00	
53 1340 021	PRESCHOOL TUITION - HEAD START	21,000.00	0.00	0.00	0.00	
53 4810 035	FEDERAL REIMBURSEMENT - CACFP	0.00	0.00	3,043.83	0.00	
		79,220.00	220,351.00	104,820.78	48%	
1141	REGULAR PRESCHOOL					

Account Number	Account Description	Previous Year's Budget	Current Year's Budget	YTD Activity	% of Budget	Comments
53 1141 000 111	CERTIFIED STAFF SALARY	36,250.00	19,940.00	8,306.25	41.66	
53 1141 000 112	INSTRUCTIONAL AIDES/PARA SALARY	9,400.00	15,615.00	7,632.49	48.88	
53 1141 000 120	SUBSTITUTES	500.00	500.00	867.70	173.54	over
53 1141 000 210	SOCIAL SECURITY	3,500.00	2,719.96	1,195.37	43.95	
53 1141 000 220	RETIREMENT	2,800.00	2,133.30	960.50	45.02	
53 1141 000 230	HEALTH INSURANCE	50.00	50.00	18.54	37.08	
53 1141 000 334	TRAVEL	300.00	300.00	0.00	0.00	
53 1141 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	1,000.00	558.34	55.83	
53 1141 024 411	NON-TECHNOLOGY SUPPLIES	0.00	0.00	0.00	0.00	
1141	REGULAR PRESCHOOL	53,800.00	42,258.26	19,539.19	46.24	
3500	CARE & CUSTODY OF CHILDREN - LLLC	7,100.00	47,527.00	33,539.19	70.57	
53 3500 000 111	CERTIFIED STAFF SALARY - LLLC	10,500.00	73,619.00	35,678.37	48.46	anticipate under budget for salaries
53 3500 000 119	OTHER COMPENSATION - LLLC	0.00	0.00	1,753.50	0.00	
53 3500 000 120	SUBSTITUTES - LLLC	1,230.00	9,267.02	5,084.91	54.87	
53 3500 000 210	SOCIAL SECURITY - LLLC	590.00	7,268.76	3,958.54	54.46	
53 3500 000 220	RETIREMENT - LLLC	0.00	0.00	43.17	0.00	
53 3500 000 230	HEALTH INSURANCE - LLLC	5,000.00	8,940.00	6,531.22	73.06	
53 3500 000 319	OTHER PROF SERVICES - LLLC	500.00	300.00	0.00	0.00	
53 3500 000 334	TRAVEL - LLLC	500.00	300.00	0.00	0.00	
53 3500 000 411	NON-TECHNOLOGY SUPPLIES - LLLC	500.00	3,000.00	3,801.33	126.71	over
53 3500 035 461	FOOD PURCHASES - CACFP	0.00	0.00	1,283.52	0.00	
3500	CARE & CUSTODY OF CHILDREN - LLLC	25,420.00	149,921.78	91,673.75	61.15	
3510	OST - OUTSIDE OF SCHOOL TIME	0.00	9,919.50	7,888.18	79.52	will analyze OST budget below
53 3510 000 111	CERTIFIED STAFF SALARY - OST	0.00	13,000.00	13,694.75	105.34	over
53 3510 000 119	OTHER COMPENSATION - OST	0.00	300.00	486.00	162.00	over
53 3510 000 120	SUBSTITUTES - OST	0.00	1,776.29	1,544.66	86.96	
53 3510 000 210	SOCIAL SECURITY - OST	0.00	1,375.17	948.14	68.95	
53 3510 000 220	RETIREMENT - OST	0.00	0.00	11.79	0.00	
53 3510 000 230	HEALTH INSURANCE - OST	0.00	0.00	1,634.38	0.00	
53 3510 000 319	OTHER PROF SERVICES - OST	0.00	300.00	360.48	120.16	over
53 3510 000 334	TRAVEL - OST	0.00	1,500.00	343.46	22.90	
53 3510 000 411	NON-TECHNOLOGY SUPPLIES - OST	0.00	28,170.96	26,911.84	95.53	
3510	OST - OUTSIDE OF SCHOOL TIME	0.00	79,220.00	138,124.78	63%	
53	PRESCHOOL/OST/LITTLE LIONS FUND	79,220.00	220,351.00	138,124.78	63%	

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

School Dismissals

Early Outs, Late Starts, No School

2019FY

Date	Type	Reason for Dismissal
1/24/2019	No School	ground blizzard; winter storm warning
1/28/2019	No School	winter storm; blizzard
1/29/2019	No School	extremely cold temp; windchill warnings -60 degrees
1/30/2019	No School	extremely cold temp; windchill warnings -60 degrees
1/31/2019	2 Hour Late	due to the previous weather
2/7/2019	No School	due to blizzard warning and weather
2/8/2019	No School	due to blizzard warning and extremely cold temp
2/12/2019	Early Dismissal	dismissed at 11am due to accumulated snow and high winds expected
2/13/2019	2 Hour Late	due to weather; drifting in country; no passage roads