

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

# BIG STONE CITY SCHOOL DISTRICT 25-1

*"Educating all students for a lifetime of success!"*

## SCHOOL BOARD PROPOSED AGENDA with Amplification - Regular Meeting

January 15, 2024 at ~~6:00 PM~~

5pm

Agenda posted in lobby area of Door #1 on 1/12/2024

Location: School boardroom/CEO office

in person or – teleconference (select one)

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

School Administration present: Christopher Folk, CEO/Business Manager and Janelle Huber, Principal

Others in attendance (list): \_\_\_\_\_

1. Call to order in Board Room and Establish Quorum. Time: \_\_\_\_\_
2. Roll Call \_\_\_\_Henrich \_\_\_\_Westermeyer \_\_\_\_VanLith \_\_\_\_Christensen\_\_\_\_Chrzanowski
3. Pledge of Allegiance
4. Approval of the Agenda as Proposed/Amended Motion: \_\_\_\_ MC: \_\_ (\_\_\_\_-\_\_\_\_)
5. Community Input Session (5-minute maximum)
6. Communication Items
  - a. Board Communication
  - b. Principal Report – Information and fun things happening from around the school and surveys
  - c. Learning Center Director Report – quarterly financial reporting scheduled for March 2023
  - d. CEO/Business Manager’s Report – there may be comments made by administration on these reports specified below. Please let me know if there are any questions.
    1. Revenue/Expenditure Summary Reports
    2. BSCS Board Report – Detail, Bills and BMO Pcard
      - a. Some invoices to highlight; Rural Solutions multiple invoices totaling \$4,878.08, error in their accounting software, invoices were not sent in a timely manner, reviewed and all presented fairly. If there are any that need further discussion, please mention.
    3. Payroll Register – Unitemized Report (current month)
    4. Balance Sheet
    5. Check Reconciliation Report
    6. Manual Journal Entry Board Report
    7. ASBSD Letter – assessment scoring above state average

7. **Consent Agenda Action Item(s)**                      **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_ - \_\_\_\_)

- a. The Consent Agenda includes items approved with one motion. That motion will approve the recommended action for each item on the consent agenda. Any Board Member may remove an item from the consent agenda by asking that it be and have it considered as a separate item. Any item so removed from the consent agenda shall be considered after other items on the consent business portion of the agenda have been heard. The administration recommends all items included on the consent agenda below.
  - 1. Approval and/or corrections of the minutes from previous meeting(s); December 18, 2023 board minutes
  - 2. Approval and/or corrections of the school district’s financial report(s)
  - 3. Approval of the bills, including BMO Mastercard purchases
  - 4. Approval of the Disclosure of Conflict of Interest, per Policy AH, if applicable.
  - 5. Approval of the school board annual election date.
    - a. Dates for 2024 per SD Secretary of State’s Office is, April 9, June 4, June 18. After speaking with the city, they have chosen April 9 as a municipality and a school district can combine elections, if applicable. Recommendation would be to choose April 9, 2024.
  - 6. Second and final reading of policies and exhibits: KLB – PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS, KLB-E(1) – REQUEST FOR RECONSIDERATION OF INSTRUCTIONAL MATERIALS; KLB-E(2) – LIBRARY MATERIALS OPT-OUT FORM; IIAC – LIBRARY MATERIALS SELECTION AND ADOPTION

8. **Resolution** (Approval of the Big Stone City School District #25-1 Reorganizational/Dissolution Plan)

Pursuant to the provisions of SDCL 13-15-28, Notice to Reorganize, the Big Stone City School Board at the regular scheduled meeting held on January 15, 2024 adopted the following resolution:

Whereas, the Big Stone City School Board has been notified by the South Dakota Department of Education of notice to reorganize, SDCL 13-15-28, and

Whereas, pursuant to SDCL 13-6-10, the school board is required to develop a plan that will lead to the dissolution of the school district, and

Whereas, pursuant to SDCL 13-6-41, after approval of the plan by the Secretary of the Department of Education, the voters of the district will have the opportunity to vote on a final plan.

Therefore be it resolved, the school board of Big Stone City District 25-1 will discontinue operation of the school district effective June 30, 2025, and

Be it further resolved, pursuant to SDCL 13-6-13, the school board has developed a plan to accomplish the dissolution of the district with the subsequent plan being submitted to the Secretary of the Department of Education for approval.

The resolution was moved by \_\_\_\_\_, seconded by \_\_\_\_\_, roll call vote: (majority of the members present at meeting). Resolution was adopted \_\_\_\_.

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

- a. School board member terms review
- b. Two-year reorganization – ongoing
- c. Next school board meeting(s): based on reorg meeting, third Monday of the month, February 19, 2024 (regular meeting) at 6:00pm in the school boardroom/CEO office

10. **Adjournment:** Motion: \_\_\_\_\_ MC: \_\_ (\_\_\_\_ - \_\_\_\_ ) Time: \_\_\_\_\_

Revenue		Monthly Activity	Balance @ EOM
Fund 10	GENERAL FUND		
1110	AD VALOREM TAXES	0.00	332,074.28
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	1,846.48
1140	UTILITY TAX	0.00	0.00
1190	PENALTIES AND INTEREST ON TAX	0.00	1,083.14
1313	TUITION OTHER LEAS OUT STATE	0.00	37,382.00
1510	INTEREST EARNED	0.00	604.85
1791	YEARBOOK SALES	0.00	115.00
1910	RENTALS	0.00	175.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	271.66
1990	OTHER	0.00	10,817.46
2110	COUNTY APPORTIONMENT	0.00	2,057.70
2200	REVENUE IN LIEU OF TAXES	0.00	100.25
3111	STATE AID	0.00	52,599.00
3112	STATE APPORTIONMENT	0.00	0.00
3114	BANK FRANCHISE TAX	0.00	0.00
3125	MENTOR GRANT PROGRAM	0.00	0.00
4151	OTHER STATE REV.	0.00	4,244.86
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
4190	ESSER 2 - CFDA 84.425D	0.00	9,841.00
4191	ESSER 3 - CFDA 84.425U	0.00	0.00
4200	REVENUE IN LIEU OF TAXES	0.00	74.06
5110	OPERATING TRANSFERS IN	0.00	0.00
10	GENERAL FUND	0.00	454,786.74
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	0.00	77,096.40
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	534.74
1190	PENALTIES AND INTEREST ON TAX	0.00	250.35
21	CAPITAL OUTLAY FUND	0.00	77,881.49
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	0.00	77,772.49
1120	PRIOR YEARS' AD VALOREM TAXES	0.00	465.25
1190	PENALTIES AND INTEREST ON TAX	0.00	242.41
1313	TUITION OTHER LEAS OUT STATE	0.00	1,844.61
1973	MEDICAID INDIRECT ADM SERVICES	0.00	0.00
4175	IDEA PART B 611 (CFDA 84.027)	0.00	0.00
4186	IDEA PRESCHOOL 619 (CFDA 84.173)	0.00	0.00
4191	ESSER 3 - CFDA 84.425U	0.00	0.00
22	SPECIAL EDUCATION FUND	0.00	80,324.76
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	0.00	10,452.25
1620	SALES TO ADULTS	0.00	2,072.00
1990	OTHER	0.00	2,208.06
4191	ESSER 3 - CFDA 84.425U	0.00	0.00

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Regular; Processing Month 01/2024; Fund Number 10, 21, 22, 51, 53

User ID: C1FOLK

Revenue		Monthly Activity	Balance @ EOM
4810	FEDERAL REIMBURSEMENT	0.00	19,413.05
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	0.00	34,145.36
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	0.00	2,410.00
1981	DAY CARE CENTER SERVICES	0.00	43,781.00
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	0.00	13,658.00
1990	OTHER	0.00	1,530.00
4810	FEDERAL REIMBURSEMENT	0.00	2,644.51
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	0.00	64,023.51
Grand Total:		0.00	711,161.86

Big Stone City School District 25-1

## BSCS Expenditure Summary

01/11/2024 02:07 PM

Regular; Processing Month 12/2023; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 101,974.62	\$ 557,492.52
21	CAPITAL OUTLAY FUND	\$ 300.95	\$ 5,247.51
22	SPECIAL EDUCATION FUND	\$ 14,035.20	\$ 72,588.53
51	FOOD SERVICE FUND	\$ 8,399.82	\$ 40,682.80
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 15,096.95	\$ 108,243.40
Grand Total:		\$ 139,807.54	\$ 784,254.76

Per Bank Statement	Ending-	December 31, 2024	
MAIN Account			\$ 519,419.39
CD First State Bank; 4.35%; Maturity 12/10/2023			\$ 241,788.52
(11) ADV PYMT & (71) FLEX Account			\$ 8,091.78
(72) STUDENT COUNCIL Account			\$ 1,846.66

NOTE:

01/11/2024 12:56 PM

Unposted; Batch Description JANUARY 15 2024 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
24-Jan-0001	BMO MASTERCARD	01/15/2024
(PCARD)		68.96 PCARDC AMAZON OFFICE PAPER BATTERIES GLO
(PCARD)		327.93 PCARDC Waste Mgmt RECYCLE/GARBAGE
(PCARD)		190.73 PCARDC Centurylink TELEPHONE
(PCARD)		64.48 PCARDC Plunketts PEST CONTROL
(PCARD)		151.96 PCARDC AMAZON COPIER PAPER
(PCARD)		16.18 PCARDC AMAZON OFFICE PAPER BATTERIES GLO
(PCARD)		23.75 PCARDC AMAZON OFFICE PAPER BATTERIES GLO
(PCARD)		500.00 PCARDC Black Hills Playho SCHOOL PLAY DE
(PCARD)		645.21 PCARDC Hillyard CUSTODIAL SUPPLIES
(PCARD)		64.48 PCARDC Plunketts PEST CONTROL
(PCARD)		222.30 PCARDC AMAZON ELA REQ MS
(PCARD)		106.48 PCARDC Arrowwood Resort SUPT LODGING
(PCARD)		29.54 PCARDC Dakota Data Shred CERT RECORD DES
(PCARD)		58.75 PCARDC Tristatewat WATER SERVICE
(PCARD)		11.53 PCARD6 Wal-Mart FFVP
(PCARD)		15.95 PCARD6 HARTMANS FFVP
(PCARD)		14.97 PCARD6 Hy-Vee FFVP
(PCARD)		32.12 PCARD6 Berens FFVP
(PCARD)		8.05 PCARD6 HARTMANS FFVP
(PCARD)		8.50 PCARD6 Hy-Vee FFVP
(PCARD)		25.42 PCARD6 Aldi FFVP
(PCARD)		77.42 PCARD4 Cenex The Lake FUEL
(PCARD)		76.71 PCARD4 Cenex The Lake FUEL
(PCARD)		101.41 PCARD1 Runnings CUSTODIAL SUPPLIES
(PCARD)		41.33 PCARD1 Menards CUSTODIAL SUPPLIES
(PCARD)		6.25 PCARD2 Dollar General OFFICE COUGH DROPS
(PCARD)		51.95 PCARD2 Cenex The Lake FUEL
(PCARD)		26.72 PCARD5 Ortonville Flower Shop FLOWERS FO
(PCARD)		69.92 PCARD5 Cenex The Lake FUEL
Vendor Name	BMO MASTERCARD	3,039.00
JAN 2024	CASH-WA DISTRIBUTING CO	01/09/2024
(FOOD SERVICE)		136.62 FFVP
Vendor Name	CASH-WA DISTRIBUTING CO	136.62
UTILITIES1-0157	CITY OF BIG STONE CITY	01/08/2024
(UTILITIES - 1952 BUILDING)		55.81 WATER & SEWER ETC CHARGES 1952 BUILDING
(UTILITIES - 1952 BUILDING)		540.34 ELECTRIC 1952 BUILDING
UTILITIES2-0157	CITY OF BIG STONE CITY	01/08/2024
(UTILITIES-1900)		239.72 ELECTRIC 1900 BUILDING

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Unposted; Batch Description JANUARY 15 2024 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(UTILITIES-1900)		105.34 WATER & SEWER ETC CHARGES 1900 BUILDING
UTILITIES3-0157 CITY OF BIG STONE CITY		01/08/2024
(UTILITIES - GYM)		1,482.77 ELECTRIC GYM
(UTILITIES - GYM)		39.72 WATER & SEWER ETC CHARGES GYM
Vendor Name	CITY OF BIG STONE CITY	
		2,463.70

JAN 2024	FOLK, CHRISTOPHER	01/09/2024
(REIMBURSEMENT)		59.36 JAN 2024 SUPT MEETING MILEAGE
Vendor Name	FOLK, CHRISTOPHER	
		59.36

JAN 2024	HUBER, JANELLE	01/09/2024
(REIMBURSEMENT)		168.31 KID INCENTIVES
Vendor Name	HUBER, JANELLE	
		168.31

JAN 2024-0001	NORTHWESTERN ENERGY	01/08/2024
(UTILITIES - NATGAS)		1,289.05 SCHOOL - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	
		1,289.05

JAN 2024	RURAL SOLUTIONS INC	01/10/2024
(TECHNOLOGY SERVICES)		1,700.00 INV 362 TECH SERVICES
(TECHNOLOGY SERVICES)		2,847.50 INV 500 TECH SERVICES
(TECHNOLOGY SERVICES)		330.58 INV 518 TECH SERVICES - BATTERY
Vendor Name	RURAL SOLUTIONS INC	
		4,878.08

JAN 2024	US FOODS	01/10/2024
(FOOD PURCHASES, CUSTODIAL)		328.00 CUSTODIAL SUPPLIES
Vendor Name	US FOODS	
		328.00

Fund Number 10 Fund Number 21 CAPITAL OUTLAY FUND

Checking Account ID	1		
24-Jan-0001	BMO MASTERCARD	01/15/2024	
(PCARD)		956.29 PCARDC Scholastic SCHOOL CURRICULUM MATE	
(PCARD)		419.75 PCARDC Century Business COPIER USAGE	
(PCARD)		130.25 PCARDC Century Business COPIER BASE	
Vendor Name	BMO MASTERCARD		
		1,506.29	

Fund Number 21 Fund Number 22 SPECIAL EDUCATION FUND



Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

25765 BIG STONE THERAPIES INC

01/09/2024

(THERAPY)

449.15 OT AND PT SERVICES

Vendor Name BIG STONE THERAPIES INC

449.15

Fund Number 22

449.15

Checking Account ID 1

Fund Number 51

FOOD SERVICE FUND

24-Jan-0001 BMO MASTERCARD

01/15/2024

(PCARD)

10.36 PCARDC Katom Resta KITCHEN DISHWASHER RE

(PCARD)

78.80 PCARD6 Wal-Mart SUPPLY CHAIN FUNDING

(PCARD)

14.27 PCARD6 Dollar General KITCHEN SUPPLIES

(PCARD)

34.78 PCARD6 Hy-Vee SCHOOL FOOD

(PCARD)

501.52 PCARDC The Meathouse SUPPLY CHAIN FUNDIN

(PCARD)

69.30 PCARDC Katom Resta KITCHEN DISHWASHER RE

(PCARD)

334.00 PCARDC Summit Fire KITCHEN FIRE INSPECTI

(PCARD)

36.07 PCARD6 Samsclub KITCHEN SUPPLIES

(PCARD)

20.94 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

18.79 PCARD6 Aldi SUPPLY CHAIN FUNDING

(PCARD)

2.74 PCARD6 Aldi SCHOOL FOOD

(PCARD)

2.24 PCARD6 Berens SCHOOL FOOD

(PCARD)

0.60 PCARD6 Hy-Vee SCHOOL FOOD

(PCARD)

8.42 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

69.65 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

3.98 PCARD6 Berens SUPPLY CHAIN FUNDING

(PCARD)

20.01 PCARD6 HARTMANS SCHOOL FOOD

(PCARD)

23.18 PCARD6 Hy-Vee SUPPLY CHAIN FUNDING

(PCARD)

49.92 PCARD6 Wal-Mart SCHOOL FOOD

(PCARD)

181.20 PCARD6 Samsclub SUPPLY CHAIN FUNDING

(PCARD)

10.91 PCARD6 Samsclub SCHOOL FOOD

(PCARD)

73.28 PCARD6 Wyshbone Market SCHOOL FOOD

(PCARD)

12.72 PCARD6 Wal-Mart SCHOOL FOOD

(PCARD)

11.80 PCARD6 Dollar General SCHOOL FOOD

Vendor Name BMO MASTERCARD

1,589.48

JAN 2024 CASH-WA DISTRIBUTING CO

01/09/2024

(FOOD SERVICE)

319.93 SCHOOL FOOD

(FOOD SERVICE)

269.68 KITCHENS SUPPLIES

(FOOD SERVICE)

108.88 SUPPLY CHAIN FUNDS

Vendor Name CASH-WA DISTRIBUTING CO

698.49

1364 CONROY ELECTRIC INC

01/09/2024

(MAINTENANCE & SUPPLIES)

80.00 TROUBLESHOOT DISHWASHER

Vendor Name CONROY ELECTRIC INC

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Unposted; Batch Description JANUARY 15 2024 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

80.00

JAN 2024 EAST SIDE JERSEY DAIRY

01/09/2024

(SCHOOL LUNCH MILK)

79.38 MILK INV 594407

(SCHOOL LUNCH MILK)

113.33 MILK INV 594495

(SCHOOL LUNCH MILK)

117.71 MILK INV 594765

Vendor Name EAST SIDE JERSEY DAIRY

310.42

JAN 2024 US FOODS

01/10/2024

(FOOD PURCHASES, CUSTODIAL)

813.33 SCHOOL FOOD

(FOOD PURCHASES, CUSTODIAL)

350.48 SUPPLY CHAIN FUNDING

Vendor Name US FOODS

1,163.81

3,842.20

Fund Number 51

Checking Account ID 1

Fund Number 53

PRESCHOOL/OST/LITTLE LIONS FUND

24-Jan-0001 BMO MASTERCARD

01/15/2024

(PCARD)

19.95 PCARD5 AMAZON PRESCHOOL SUPPLIES

(PCARD)

151.16 PCARD5 AMAZON PRESCHOOL SUPPLIES

(PCARD)

23.78 PCARD3 Dollar General LLLC SUPPLIES

(PCARD)

8.83 PCARD3 Berens CACFP

(PCARD)

41.39 PCARD3 HARTMANS CACFP

(PCARD)

103.04 PCARD3 HARTMANS CACFP

(PCARD)

66.82 PCARD3 Menards LLLC SUPPLIES

(PCARD)

65.38 PCARD3 HARTMANS CACFP

(PCARD)

276.02 PCARDC Larrys Refrigerati LLLC DISHWASHE

Vendor Name BMO MASTERCARD

756.37

UTILITIES -0054 CITY OF BIG STONE CITY

01/08/2024

(UTILITIES)

186.05 ELECTRICAL LLLC

(UTILITIES)

63.41 WATER SEWER ETC LLLC

(UTILITIES)

32.90 GARBAGE LLLC

Vendor Name CITY OF BIG STONE CITY

282.36

LLLC - JAN-0001 NORTHWESTERN ENERGY

01/08/2024

(LLLC UTILITY - NATGAS)

73.57 LLLC - NAT GAS

Vendor Name NORTHWESTERN ENERGY

73.57

JAN 2024 US FOODS

01/10/2024

(FOOD PURCHASES, CUSTODIAL)

538.99 LLLC CACFP

Vendor Name US FOODS

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538.99

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1,651.29

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19,811.05

Fund Number 53

Checking Account ID 1

	<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>
<b>Checking Account ID: 1</b>												
ADELAMY	ADELMAN, AMY											
												1,492.44
	GROSS:	1,680.78	1,680.78	0.00	1,680.78	1,680.78	2,339.66	2,339.66	2,339.66	2,199.28		
2,339.66	EMPLOYEE:	(32.25)	(27.51)	0.00	(104.21)	(24.37)	(140.38)				(518.50)	0.00
	EMPLOYER:				104.21	24.37	140.38	0.00	0.00	0.00	276.10	0.00
ANDEARL	ANDERSON, ARLO											
	GROSS:	1,380.12	0.00	0.00	1,380.12	1,380.12	1,508.32	1,508.32	1,508.32	1,417.82		
1,508.32	EMPLOYEE:	(2.18)	0.00	0.00	(85.57)	(20.01)	(90.50)				(37.70)	0.00
	EMPLOYER:				85.57	20.01	90.50	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											
	GROSS:	2,078.01	0.00	0.00	2,078.01	2,078.01	2,596.59	2,596.59	2,596.59	2,440.79		
2,596.59	EMPLOYEE:	(137.25)	0.00	0.00	(128.84)	(30.13)	(155.80)				(763.81)	0.00
	EMPLOYER:				128.84	30.13	155.80	0.00	0.00	0.00	550.81	0.00
ATHECHA	ATHEY, CHARLOTTE											
	GROSS:	579.25	0.00	0.00	579.25	579.25	0.00	579.25	579.25	579.25		
579.25	EMPLOYEE:	(10.00)	0.00	0.00	(35.91)	(8.40)	0.00				(9.00)	0.00
	EMPLOYER:				35.91	8.40	0.00	0.00	0.00	0.00	0.00	0.00
BRANLIS	BRANDENBURGER, LISA											
	GROSS:	2,972.61	2,972.61	0.00	2,972.61	2,972.61	3,196.67	3,196.67	3,196.67	3,004.87		
3,196.67	EMPLOYEE:	(53.93)	(96.62)	0.00	(184.30)	(43.10)	(191.80)				(32.26)	0.00
	EMPLOYER:				184.30	43.10	191.80	0.00	0.00	0.00	1.10	0.00
BRANLOR	BRANDT, LORELEI											
	GROSS:	1,913.34	1,913.34	0.00	1,913.34	1,913.34	0.00	2,231.84	2,231.84	2,231.84		
2,231.84	EMPLOYEE:	(105.50)	(139.95)	0.00	(118.63)	(27.74)	0.00				(318.50)	0.00
	EMPLOYER:				118.63	27.74	0.00	0.00	0.00	0.00	475.00	0.00
BUNTTYA	BUNTJE, TYAWNA											
	GROSS:	1,346.08	1,346.08	0.00	1,346.08	1,346.08	1,432.00	1,432.00	1,432.00	1,346.08		
1,432.00	EMPLOYEE:	(12.94)	(52.06)	0.00	(83.46)	(19.52)	(85.92)				0.00	0.00
	EMPLOYER:				83.46	19.52	85.92	0.00	0.00	0.00	1.10	0.00
CHINMAR	CHINDVALL, MARILYN											
	GROSS:	420.00	420.00	0.00	420.00	420.00	0.00	420.00	420.00	420.00		
420.00	EMPLOYEE:	0.00	(2.52)	0.00	(26.04)	(6.09)	0.00				0.00	0.00
	EMPLOYER:				26.04	6.09	0.00	0.00	0.00	0.00	0.00	0.00
CHRISUE	CHRISTENSEN, SUE											
	GROSS:	262.00	0.00	0.00	262.00	262.00	0.00	262.00	262.00	262.00		
262.00	EMPLOYEE:	0.00	0.00	0.00	(16.24)	(3.80)	0.00				0.00	0.00
	EMPLOYER:				16.24	3.80	0.00	0.00	0.00	0.00	0.00	0.00
CHRIRHO	CHRISTOPHERSON, RHONDA											
	GROSS:	600.00	0.00	0.00	600.00	600.00	0.00	600.00	600.00	600.00		
600.00	EMPLOYEE:	0.00	0.00	0.00	(37.20)	(8.70)	0.00				0.00	0.00
	EMPLOYER:				37.20	8.70	0.00	0.00	0.00	0.00	0.00	0.00
CHRZALA	CHRZANOWSKI, ALAN											
	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
CHRZSAR	CHRZANOWSKI, SARAH											
	GROSS:	1,862.30	0.00	0.00	1,862.30	1,862.30	2,097.04	2,097.04	2,097.04	1,971.22		
2,097.04	EMPLOYEE:	0.00	0.00	0.00	(115.46)	(27.00)	(125.82)				(141.11)	0.00
	EMPLOYER:				115.46	27.00	125.82	0.00	0.00	0.00	1.10	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>
COOPKER	COOPER, KERSTIN											
												1,673.48
	GROSS:	2,006.46	0.00	0.00	2,006.46	2,006.46	2,301.81	2,301.81	2,301.81	2,163.70		
2,301.81	EMPLOYEE:	(161.44)	0.00	0.00	(124.40)	(29.09)	(138.11)				(175.29)	0.00
	EMPLOYER:				124.40	29.09	138.11	0.00	0.00	0.00	1.10	0.00
COOPNIC	COOPER, NICHOLE M											
												3,036.50
	GROSS:	3,549.09	0.00	0.00	3,549.09	3,549.09	3,923.47	3,923.47	3,923.47	3,688.06		
3,923.47	EMPLOYEE:	(183.24)	0.00	0.00	(220.04)	(51.46)	(235.41)				(196.82)	0.00
	EMPLOYER:				220.04	51.46	235.41	0.00	0.00	0.00	1.10	0.00
CROCHOL	CROCKER, HOLLAND											
												3,208.52
	GROSS:	3,787.42	0.00	0.00	3,787.42	3,787.42	4,029.17	4,029.17	4,029.17	3,787.42		
4,029.17	EMPLOYEE:	(289.16)	0.00	0.00	(234.82)	(54.92)	(241.75)				0.00	0.00
	EMPLOYER:				234.82	54.92	241.75	0.00	0.00	0.00	0.00	0.00
CRONJEN	CRONEN, JENNIFER											
												2,581.43
	GROSS:	3,326.41	3,326.41	0.00	3,326.41	3,326.41	3,954.39	3,954.39	3,954.39	3,717.13		
3,954.39	EMPLOYEE:	(197.50)	(115.55)	0.00	(206.24)	(48.23)	(237.26)				(568.18)	0.00
	EMPLOYER:				206.24	48.23	237.26	0.00	0.00	0.00	1.10	0.00
CRONREE	CRONEN, REESE											
												2,018.28
	GROSS:	2,444.00	2,444.00	0.00	2,444.00	2,444.00	2,600.00	2,600.00	2,600.00	2,444.00		
2,600.00	EMPLOYEE:	(127.95)	(110.80)	0.00	(151.53)	(35.44)	(156.00)				0.00	0.00
	EMPLOYER:				151.53	35.44	156.00	0.00	0.00	0.00	1.10	0.00
FOLKCHR	FOLK, CHRISTOPHER J											
												5,141.95
	GROSS:	6,422.16	0.00	0.00	6,479.66	6,479.66	7,110.00	7,052.50	7,052.50	6,625.90		
7,110.00	EMPLOYEE:	(568.99)	0.00	0.00	(401.74)	(93.96)	(676.60)				(226.76)	0.00
	EMPLOYER:				401.74	93.96	976.60	0.00	0.00	0.00	4.95	0.00
FREVSAR	FREVERT, SARAH											
												2,776.42
	GROSS:	3,403.82	3,403.82	0.00	3,403.82	3,403.82	3,869.25	3,869.25	3,869.25	3,637.09		
3,869.25	EMPLOYEE:	(206.79)	(119.69)	0.00	(211.04)	(49.36)	(232.16)				(273.79)	0.00
	EMPLOYER:				211.04	49.36	232.16	0.00	0.00	0.00	1.10	0.00
HANSREN	HANSON, RENAE											
												2,782.18
	GROSS:	3,471.38	3,471.38	0.00	3,471.38	3,471.38	3,952.00	3,952.00	3,952.00	3,714.88		
3,952.00	EMPLOYEE:	(251.23)	(172.40)	0.00	(215.23)	(50.34)	(237.12)				(243.50)	0.00
	EMPLOYER:				215.23	50.34	237.12	0.00	0.00	0.00	551.10	0.00
HENNSTA	HENNING, STACY											
												1,832.49
	GROSS:	2,181.91	0.00	0.00	2,181.91	2,181.91	2,503.20	2,503.20	2,503.20	2,353.01		
2,503.20	EMPLOYEE:	(182.50)	0.00	0.00	(135.28)	(31.64)	(150.19)				(171.10)	0.00
	EMPLOYER:				135.28	31.64	150.19	0.00	0.00	0.00	1.10	0.00
HENRHIL	HENRICH, HILLARY											
												36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
HUBEJAN	HUBER, JANELLE											
												4,524.97
	GROSS:	5,465.61	0.00	0.00	5,465.61	5,465.61	6,033.20	6,040.00	6,040.00	5,678.01		
6,040.00	EMPLOYEE:	(522.52)	0.00	0.00	(338.87)	(79.25)	(361.99)				(212.40)	0.00
	EMPLOYER:				338.87	79.25	461.99	0.00	0.00	0.00	1.10	0.00
JACODOR	JACOBSON, DORLA K											
												3,089.49
	GROSS:	3,705.36	3,705.36	0.00	3,955.36	3,955.36	4,563.15	4,321.54	4,571.54	4,047.75		
4,571.54	EMPLOYEE:	(199.98)	(113.31)	0.00	(245.23)	(57.35)	(273.79)				(592.39)	0.00
	EMPLOYER:				245.23	57.35	273.79	0.00	0.00	0.00	555.60	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>
JOHNANG	JOHNSON, ANGELA											
												443.28
	GROSS:	480.00	0.00	0.00	480.00	480.00	0.00	480.00	480.00	480.00		
480.00	EMPLOYEE:	0.00	0.00	0.00	(29.76)	(6.96)	0.00				0.00	0.00
	EMPLOYER:				29.76	6.96	0.00	0.00	0.00	0.00	0.00	0.00
KASTKAR	KASTRUP, KARLA											
												51.15
	GROSS:	55.38	0.00	0.00	55.38	55.38	4,739.77	4,739.77	4,739.77	4,455.38		
4,739.77	EMPLOYEE:	0.00	0.00	0.00	(3.43)	(0.80)	(4,684.39)				0.00	0.00
	EMPLOYER:				3.43	0.80	284.39	0.00	0.00	0.00	1.10	0.00
KILDHIS	KILDE, HISA											
												36.01
	GROSS:	39.00	0.00	0.00	39.00	39.00	0.00	39.00	39.00	39.00		
39.00	EMPLOYEE:	0.00	0.00	0.00	(2.42)	(0.57)	0.00				0.00	0.00
	EMPLOYER:				2.42	0.57	0.00	0.00	0.00	0.00	0.00	0.00
LESTDAN	LESTER, DAN											
												2,190.03
	GROSS:	2,641.02	0.00	0.00	2,641.02	2,641.02	3,208.04	3,208.04	3,208.04	3,015.56		
3,208.04	EMPLOYEE:	(194.59)	0.00	0.00	(163.74)	(38.29)	(192.48)				(428.91)	0.00
	EMPLOYER:				163.74	38.29	192.48	0.00	0.00	0.00	551.10	0.00
MUENKIM	MUENCHOW, KIMBERLY											
												776.82
	GROSS:	984.90	984.90	0.00	984.90	984.90	1,262.33	1,262.33	1,262.33	1,186.59		
1,262.33	EMPLOYEE:	(100.00)	(32.74)	0.00	(61.05)	(14.28)	(75.74)				(201.69)	0.00
	EMPLOYER:				61.06	14.28	75.74	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												2,605.76
	GROSS:	3,203.76	0.00	0.00	3,203.76	3,203.76	3,717.26	3,717.26	3,717.26	3,494.22		
3,717.26	EMPLOYEE:	(319.12)	0.00	0.00	(198.63)	(46.45)	(223.04)				(324.26)	0.00
	EMPLOYER:				198.63	46.45	223.04	0.00	0.00	0.00	551.10	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,356.58
	GROSS:	1,468.96	1,468.96	0.00	1,468.96	1,468.96	1,562.72	1,562.72	1,562.72	1,468.96		
1,562.72	EMPLOYEE:	0.00	0.00	0.00	(91.08)	(21.30)	(93.76)				0.00	0.00
	EMPLOYER:				91.08	21.30	93.76	0.00	0.00	0.00	1.10	0.00
RABECHL	RABE, CHLOE											
												102.05
	GROSS:	110.50	0.00	0.00	110.50	110.50	0.00	110.50	110.50	110.50		
110.50	EMPLOYEE:	0.00	0.00	0.00	(6.85)	(1.60)	0.00				0.00	0.00
	EMPLOYER:				6.85	1.60	0.00	0.00	0.00	0.00	0.00	0.00
ROEKRI	ROE, KRISTIN											
												3,079.30
	GROSS:	3,753.62	3,753.62	0.00	3,753.62	3,753.62	4,411.05	4,411.05	4,411.05	4,146.39		
4,411.05	EMPLOYEE:	(248.77)	(138.40)	0.00	(232.72)	(54.43)	(264.66)				(392.77)	0.00
	EMPLOYER:				232.72	54.43	264.66	0.00	0.00	0.00	551.10	0.00
SCHMLEO	SCHMIEG, LEON											
												889.93
	GROSS:	1,126.08	0.00	0.00	1,126.08	1,126.08	0.00	1,126.08	1,126.08	1,126.08		
1,126.08	EMPLOYEE:	(150.00)	0.00	0.00	(69.82)	(16.33)	0.00				0.00	0.00
	EMPLOYER:				69.82	16.33	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
WALSTROB	WALSH, ROBERT											
												3,467.17
	GROSS:	3,901.90	0.00	0.00	3,901.90	3,901.90	4,410.00	4,410.00	4,410.00	4,145.40		
4,410.00	EMPLOYEE:	(136.23)	0.00	0.00	(241.92)	(56.58)	(264.60)				(243.50)	0.00
	EMPLOYER:				241.92	56.58	264.60	0.00	0.00	0.00	550.68	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>
WESTSUS	WESTERMEYER, SUSAN											
												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
WIETCAN	WIETING, CANDACE											
												88.66
	GROSS:	96.00	0.00	0.00	96.00	96.00	0.00	96.00	96.00	96.00		
96.00	EMPLOYEE:	0.00	0.00	0.00	(5.95)	(1.39)	0.00				0.00	0.00
	EMPLOYER:				5.95	1.39	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subtotal:</b>				<b>Female: 32</b>		<b>Male: 6</b>		<b>Total: 38</b>		<b>Net:</b>		<b>60,725.05</b>
	GROSS:	72,879.23	30,891.26	0.00	73,186.73	73,186.73	81,321.09	87,133.45	87,383.45	82,254.18		
87,440.95	EMPLOYEE:	(4,394.06)	(1,121.55)	0.00	(4,537.58)	(1,061.20)	(9,529.27)				(6,072.24)	0.00
	EMPLOYER:				4,537.58	1,061.20	5,529.27	0.00	0.00	0.00	4,632.52	0.00

**Balance Sheet**

Period Ending: December 2023

Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 00</b>	<b>GENERAL LONG-TERM LIABILITIES</b>			
	<u>Fund Balance</u>			
00 509	OTHER LONG-TERM LIABILITIES	3,948.31	0.00	3,948.31
00 706	NET INVESTMENT IN CAPITAL ASSETS	(3,948.31)	0.00	(3,948.31)
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101	CASH IN BANK	76,779.64	(49,937.84)	26,841.80
10 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
10 112	TAXES RECEIVABLE - DELINQUENT	7,593.07	(69.41)	7,523.66
10 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
10 140	DUE FROM _____ GOVERNMENT	0.00	0.00	0.00
10 180	INVESTMENTS	234,115.62	0.00	234,115.62
Current Assets Subtotal:		318,488.33	(50,007.25)	268,481.08
<b>Total Assets and Deferred Outflows of Resources:</b>		<b>318,488.33</b>	<b>(50,007.25)</b>	<b>268,481.08</b>
<u>Current Liabilities</u>				
10 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
10 404	CONTRACTS PAYABLE	429.36	0.00	429.36
10 450	SIT PAYABLE	0.00	0.00	0.00
10 451	PR DEDUCTION-FICA PAYABLE	0.00	0.00	0.00
10 452	PR DEDUCTION-FIT PAYABLE	0.00	0.00	0.00
10 453	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
10 453 007	PR DEDUCTION/AFLAC PAYABLE	0.00	0.00	0.00
10 453 008	PR DEDUCTION-INSURANCE - BENEFITMALL	5.32	0.00	5.32
10 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	61.70	0.00	61.70
10 453 015	PR DEDUCTION-INSURANCE - STANDARD LIFE	11.55	0.00	11.55
10 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
10 457	BENEFITS PAYABLE	(1,080.76)	0.00	(1,080.76)
10 553	TAXES LEVIED FOR FUTURE PERIODS	63,019.21	(69.41)	62,949.80
Current Liabilities Subtotal:		62,446.38	(69.41)	62,376.97
<u>Fund Balance</u>				
10 760	FUND BALANCE - UNASSIGNED	256,041.95	(49,937.84)	206,104.11
Fund Balance Subtotal:		256,041.95	(49,937.84)	206,104.11
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>318,488.33</b>	<b>(50,007.25)</b>	<b>268,481.08</b>

Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 11 IMPREST FUND - ADV PYMT ACCT</b>				
<u>Current Assets</u>				
11 101	CASH	2,283.14	152.07	2,435.21
	Current Assets Subtotal:	<u>2,283.14</u>	<u>152.07</u>	<u>2,435.21</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>2,283.14</u>	<u>152.07</u>	<u>2,435.21</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,283.14	152.07	2,435.21
	Fund Balance Subtotal:	<u>2,283.14</u>	<u>152.07</u>	<u>2,435.21</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>2,283.14</u>	<u>152.07</u>	<u>2,435.21</u>

**Balance Sheet**

Period Ending: December 2023

Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 CAPITAL OUTLAY FUND</b>				
<u>Current Assets</u>				
21 101	CASH IN BANK	198,013.83	8,142.05	206,155.88
21 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
21 112	TAXES RECEIVABLE - DELINQUENT	655.83	(23.01)	632.82
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	38,802.07	0.00	38,802.07
	Current Assets Subtotal:	<u>237,471.73</u>	<u>8,119.04</u>	<u>245,590.77</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>237,471.73</u>	<u>8,119.04</u>	<u>245,590.77</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	12,574.40	(23.01)	12,551.39
	Current Liabilities Subtotal:	<u>12,574.40</u>	<u>(23.01)</u>	<u>12,551.39</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	224,897.33	8,142.05	233,039.38
	Fund Balance Subtotal:	<u>224,897.33</u>	<u>8,142.05</u>	<u>233,039.38</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>237,471.73</u>	<u>8,119.04</u>	<u>245,590.77</u>

**Balance Sheet**

Period Ending: December 2023

Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 SPECIAL EDUCATION FUND</b>				
<u>Current Assets</u>				
22 101	CASH IN BANK	155,402.21	(5,516.72)	149,885.49
22 110	TAXES RECEIVABLE - CURRENT	0.00	0.00	0.00
22 112	TAXES RECEIVABLE - DELINQUENT	1,621.92	(24.53)	1,597.39
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>157,024.13</u>	<u>(5,541.25)</u>	<u>151,482.88</u>
Total Assets and Deferred Outflows of Resources:		<u>157,024.13</u>	<u>(5,541.25)</u>	<u>151,482.88</u>
<u>Current Liabilities</u>				
22 404	CONTRACTS PAYABLE	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
22 453 007	PR DEDUCTION-INSURANCE AFLAC	0.00	0.00	0.00
22 453 009	PR DEDUCTION-INSURANCE - SANFORD HEALTH	0.00	0.00	0.00
22 453 015	PR DEDUCTION-INSURANCE - SANFORD UNUM	3.85	0.00	3.85
22 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
22 457	BENEFITS PAYABLE	(3.03)	0.00	(3.03)
22 553	TAXES LEVIED FOR FUTURE PERIODS	13,467.69	(24.53)	13,443.16
	Current Liabilities Subtotal:	<u>13,468.51</u>	<u>(24.53)</u>	<u>13,443.98</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	143,555.62	(5,516.72)	138,038.90
	Fund Balance Subtotal:	<u>143,555.62</u>	<u>(5,516.72)</u>	<u>138,038.90</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>157,024.13</u>	<u>(5,541.25)</u>	<u>151,482.88</u>

Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 51 FOOD SERVICE FUND</b>				
<u>Current Assets</u>				
51 101	CASH IN BANK	(8,175.81)	5,084.06	(3,091.75)
51 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
51 170	INVENTORY-SUPPLIES	1,236.64	0.00	1,236.64
51 171	INVENTORY-STORES PURCH FOR RES	1,996.72	0.00	1,996.72
51 172	INVENTORY OF DONATED FOOD	14,221.71	0.00	14,221.71
	Current Assets Subtotal:	<u>9,279.26</u>	<u>5,084.06</u>	<u>14,363.32</u>
<u>Long-term Assets</u>				
51 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	103,320.11	0.00	103,320.11
51 208	ACCUM DEPRECIATION-LOCAL	(72,162.58)	0.00	(72,162.58)
	Long-term Assets Subtotal:	<u>31,157.53</u>	<u>0.00</u>	<u>31,157.53</u>
<u>Other Assets</u>				
51 196	NET PENSION ASSET	84.61	0.00	84.61
	Other Assets Subtotal:	<u>84.61</u>	<u>0.00</u>	<u>84.61</u>
<u>Deferred Outflows of Resources</u>				
51 252	PENSION RELATED DEFERRED OUTFLOWS	13,731.10	0.00	13,731.10
	Deferred Outflows of Resources Subtotal:	<u>13,731.10</u>	<u>0.00</u>	<u>13,731.10</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>54,252.50</u>	<u>5,084.06</u>	<u>59,336.56</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-AFLAC	0.00	0.00	0.00
51 453 009	PR DEDUCTION-INSURANCE-NPIP	0.00	0.00	0.00
51 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
51 456	PR DEDUCTION	0.00	0.00	0.00
51 457	BENEFITS PAYABLE	0.03	0.00	0.03
51 475	UNEARNED REVENUE	16,740.72	3,444.90	20,185.62
	Current Liabilities Subtotal:	<u>16,740.75</u>	<u>3,444.90</u>	<u>20,185.65</u>
<u>Deferred Inflows of Resources</u>				
51 554	PENSION RELATED DEFERRED INFLOWS	11,523.92	0.00	11,523.92
	Deferred Inflows of Resources Subtotal:	<u>11,523.92</u>	<u>0.00</u>	<u>11,523.92</u>
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58

Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
51 708	UNDESIGNATED FUND BALANCE	17,822.25	1,639.16	19,461.41
	Fund Balance Subtotal:	25,987.83	1,639.16	27,626.99
	<span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span>	54,252.50	5,084.06	59,336.56

Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 53 PRESCHOOL/OST/LITTLE LIONS FUND				
<u>Current Assets</u>				
53 101	CASH IN BANK	143,757.59	(4,720.96)	139,036.63
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	143,757.59	(4,720.96)	139,036.63
<u>Long-term Assets</u>				
53 202	BUILDINGS	119,665.78	0.00	119,665.78
53 204	MACHINERY & EQUIPMENT - LOCAL FUNDS	292,052.00	0.00	292,052.00
53 208	ACCUM DEPRECIATION-LOCAL	(10,709.00)	0.00	(10,709.00)
	Long-term Assets Subtotal:	401,008.78	0.00	401,008.78
<u>Other Assets</u>				
53 196	NET PENSION ASSET	272.82	0.00	272.82
	Other Assets Subtotal:	272.82	0.00	272.82
<u>Deferred Outflows of Resources</u>				
53 252	PENSION RELATED DEFERRED OUTFLOWS	44,282.20	0.00	44,282.20
	Deferred Outflows of Resources Subtotal:	44,282.20	0.00	44,282.20
	<b>Total Assets and Deferred Outflows of Resources:</b>	<b>589,321.39</b>	<b>(4,720.96)</b>	<b>584,600.43</b>
<u>Current Liabilities</u>				
53 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
53 404	CONTRACTS PAYABLE	0.00	0.00	0.00
53 410	DUE TO OTHER FUND - DUE TO CAP OUTLAY	38,802.07	0.00	38,802.07
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
53 453 007	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 453 009	PR DEDUCTION-INSURANCE	0.00	0.00	0.00
53 454	PR DEDUCTION-RETIREMENT	0.00	0.00	0.00
53 457	BENEFITS PAYABLE	6.07	0.00	6.07
	Current Liabilities Subtotal:	38,808.14	0.00	38,808.14
<u>Deferred Inflows of Resources</u>				
53 554	PENSION RELATED DEFERRED INFLOWS	37,164.10	0.00	37,164.10
	Deferred Inflows of Resources Subtotal:	37,164.10	0.00	37,164.10
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	513,349.15	(4,720.96)	508,628.19
	Fund Balance Subtotal:	513,349.15	(4,720.96)	508,628.19
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<b>589,321.39</b>	<b>(4,720.96)</b>	<b>584,600.43</b>

Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 71	AGENCY FUND - INS/FLEX			
<u>Current Assets</u>				
71 101	CASH	5,349.07	307.50	5,656.57
	Current Assets Subtotal:	<u>5,349.07</u>	<u>307.50</u>	<u>5,656.57</u>
	<span style="border: 1px solid black; padding: 2px;">Total Assets and Deferred Outflows of Resources:</span>	<u>5,349.07</u>	<u>307.50</u>	<u>5,656.57</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,349.07	307.50	5,656.57
	Fund Balance Subtotal:	<u>5,349.07</u>	<u>307.50</u>	<u>5,656.57</u>
	<span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span>	<u>5,349.07</u>	<u>307.50</u>	<u>5,656.57</u>



Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 72	AGENCY FUND - STUDENT COUNCIL			
<u>Current Assets</u>				
72 101	CASH	2,037.61	(190.95)	1,846.66
	Current Assets Subtotal:	<u>2,037.61</u>	<u>(190.95)</u>	<u>1,846.66</u>
	<span style="border: 1px solid black; padding: 2px;">Total Assets and Deferred Outflows of Resources:</span>	<u>2,037.61</u>	<u>(190.95)</u>	<u>1,846.66</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	2,037.61	(190.95)	1,846.66
	Fund Balance Subtotal:	<u>2,037.61</u>	<u>(190.95)</u>	<u>1,846.66</u>
	<span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span>	<u>2,037.61</u>	<u>(190.95)</u>	<u>1,846.66</u>

Annual; Processing Month 12/2023; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS</b>				
<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	196,462.30	0.00	196,462.30
90 204	EQUIPMENT - LOCAL	375,865.00	0.00	375,865.00
	Long-term Assets Subtotal:	<u>1,390,688.00</u>	<u>0.00</u>	<u>1,390,688.00</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,390,688.00</u>	<u>0.00</u>	<u>1,390,688.00</u>
<u>Fund Balance</u>				
90 211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	939,887.00	0.00	939,887.00
90 706	NET ASSETS INVESTED IN CAPITAL ASSETS	450,801.00	0.00	450,801.00
	Fund Balance Subtotal:	<u>1,390,688.00</u>	<u>0.00</u>	<u>1,390,688.00</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,390,688.00</u>	<u>0.00</u>	<u>1,390,688.00</u>

Batch Description: DECEMBER 31 2023 CHECK RECONCILIATION Processing Month: 12/2023  
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	12/31/2023	519,419.39

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37821	TYAWNA BUNTJE	10/16/2023	20.00
37856	ORTONVILLE INDEPENDENT AND NORTHERN STAR	11/20/2023	40.00
37875	SARAH CHRZANOWSKI	12/18/2023	30.76
37876	CHURCHILL, MANOLIS, FREEMAN, KLUDT, & BURNS LLP	12/18/2023	286.58
37883	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	12/18/2023	50.00
37884	SD DEPARTMENT OF HEALTH	12/18/2023	164.00
	Total:		<u>591.34</u>

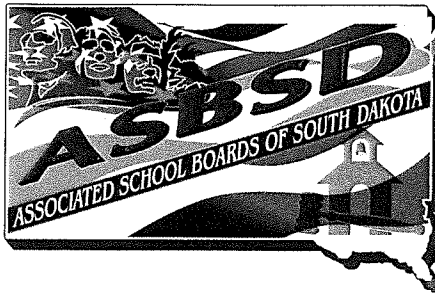
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
519,419.39	(591.34)	518,828.05	518,828.05	0.00

Cleared Automatic Payment Total:	28,225.14
Cleared Checks Total:	45,622.51
Cleared Direct Deposit Total:	(66,602.84)
Cleared Void Total:	
Cleared Cash Receipt Total:	86,140.12
Cleared Manual Journal Entries Total:	6,706.68
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

12/31/2023

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
51 101	12/12/2023	MJ24-024	6,718.01		RECORD #3 SUPPLY CHAIN ASSISTANCE RELIEF FUNDS FOOD SERV
51 475	12/12/2023	MJ24-024		6,718.01	RECORD #3 SUPPLY CHAIN ASSISTANCE RELIEF FUNDS FOOD SERV
10 101	12/12/2023	MJ24-025		11.33	MEDICAID ADMIN FEE
10 2490 000 319	12/12/2023	MJ24-025	11.33		MEDICAID ADMIN FEE
11 101	12/31/2023	MJ24-026		-	ADV PYMT CKS
11 1190 000 479 011	12/31/2023	MJ24-026	-		ADV PYMT CKS
71 101	12/31/2023	MJ24-026		-	FLEX PAYMENT TXFR
71 1190 000 479 012	12/31/2023	MJ24-026	-		FLEX PAYMENT TXFR
72 101	12/31/2023	MJ24-026		190.95	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	12/31/2023	MJ24-026	190.95		STUDENT COUNCIL PAYMENTS
10 553	12/31/2023	MJ24-028	69.41		GRANT COUNTY APPORTIONMENT
10 112	12/31/2023	MJ24-028		69.41	GRANT COUNTY APPORTIONMENT
21 553	12/31/2023	MJ24-028	23.01		GRANT COUNTY APPORTIONMENT
21 112	12/31/2023	MJ24-028		23.01	GRANT COUNTY APPORTIONMENT
22 553	12/31/2023	MJ24-028	24.53		GRANT COUNTY APPORTIONMENT
22 112	12/31/2023	MJ24-028		24.53	GRANT COUNTY APPORTIONMENT
			7,037.24	7,037.24	TOTAL DEBITS AND CREDITS



**Executive  
Committee**

President  
**Louann Krogman**  
First Vice President  
**Garret Bischoff**  
Second Vice President  
**Shane Roth**  
Immediate Past President  
**Lisa Snedeker**  
ASBSD Executive Director  
**Dr. Douglas R. Wermedal**

**Directors**

Central Region  
**Louann Krogman**  
White River  
**Pamela Haukaas**  
Colome Consolidated  
**Eric Stroeder**  
Mobridge-Pollock  
**Steve Kubik**  
Winner  
Northeast Region  
**Duane Alm**  
Aberdeen  
**Garret Bischoff**  
Huron  
**Jamie Lindner**  
Waverly-South Shore  
**Shane Roth**  
DeSmet  
Southeast Region  
**Robert Honomichl**  
Madison Central  
**Ellie Saxer**  
Brandon Valley  
**Julie Schwader**  
Howard  
**Lisa Snedeker**  
Woonsocket  
**Marc Murren**  
Sioux Falls  
Western Region  
**Tanya Gray**  
Douglas  
**Susan Humiston**  
Western Under 265  
**Anita Peterson**  
Haakon  
**Amber Vogt**  
Lead-Deadwood

December 22, 2023

Christopher Folk  
Big Stone City School District  
655 Walnut Street  
Big Stone City, SD 57216

Dear Chris:

During the previous school year, your students and district achieved something academically that less than half of the state's public school districts did by scoring above the state average in all three subject areas – English Language Arts, Mathematics and Science – of the annual state assessments.

The Board of Directors and staff members of Associated School Boards of South Dakota congratulate your district's students, staff, administration and school board for this accomplishment as we believe it evidences high academic performance in your district.

We commend everyone involved in this achievement for their efforts and look forward to seeing the future academic successes of your district.

Should there be any way ASBSD can assist you and your district in the future, please give us a call at 773-2500 or send me an e-mail at [dwermedal@asbsd.org](mailto:dwermedal@asbsd.org).

Again, congratulations on your district's academic achievement and best wishes for continued success this school year.

Respectfully,

Douglas R. Wermedal, PhD  
Executive Director

**BOARD OF EDUCATION PROCEEDINGS  
BIG STONE CITY SCHOOL DISTRICT #25-1**

The Big Stone City School District's Board of Education met in a regular session on December 18, 2023 @ 5:00 PM in the school boardroom/CEO office with the following members present or absent:

School administration and others present:

Christopher Folk, CEO/Business Manager

Janelle Huber, Principal

Krista Atyeo-Gortmaker, Executive Director of the Grant County Development Corporation

Scott Robertson, Survey Technician with Banner Associates, Inc.

Steve Brown, Mayor of Big Stone City

Bruce Redfield, city council member

Meeting called to order by school board vice-president Sue Westermeyer at 5:05 PM

Roll call was taken with Sue Christensen, Alan Chrzanowski, Amy VanLith and Sue Westermeyer present. Quorum established. Hillary Henrich arrived at 5:18 PM

The Pledge of Allegiance was recited.

Motion by Christensen, seconded by VanLith, to approve the amended agenda. The amendment is to add preschool structure discussion under CEO section. 4 votes yes. Motion Carried.

Discussion on two-year re-organizational plan in regards to plat and survey of school property

**Community Input Session:** Six month review of the Fall 2023 Safe Return to School Plan and ARP ESSER School District Plan per requirements for DOE (Dept of Education) GMS (Grants Management System)

Motion by VanLith, seconded by Chrzanowski, to approve the Fall 2023 Safe Return to School Plan. 5 votes yes. Motion Carried.

**Communication Items** - none

- Principal Report: no report this month
- Learning Center Director Report – quarterly financial reporting
- CEO/Business Manager Report: the following reports were presented; Revenue/Expenditure Summary Report, BSCS Board Report – Detail, Bills and BMO PCard, Payroll Register – Unitemized Report, Balance Sheet, Check Reconciliation Report, and Manual Journal Entry Board Report. Other items discussed: Governor Kristi Noem's budget address proposes 4% increase for state funding in education and preschool structure for 2025FY.

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLLC FUND
November 1, 2024	BEGINNING BALANCE	\$137,755.53	\$112,167.39	(\$5,833.54)	\$147,558.92
	TOTAL RECEIPTS	\$62,815.37	\$65,180.85	\$5,717.11	\$8,355.89
	TOTAL DISBURSEMENTS	(\$119,071.58)	(\$21,946.03)	(\$8,054.38)	(\$12,157.22)
November 30, 2024	ENDING BALANCE	\$198,013.83	\$155,402.21	(\$8,175.81)	\$143,757.59

Certificate of Deposit – \$234,115.62

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$7,632.21

Student Council (Fund 72) – \$2,037.61

The following bills were approved:

**GENERAL FUND:** ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),10.00 BMO MASTERCARD,(PCARD),5,995.31 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),650.98 CHURCHILL, MANOLIS, FREEMAN, KLUDT, & BURNS LLP, (DUES & SERVICES),286.58 CITY OF BIG STONE CITY, (UTILITIES),1,146.45 EIDE BAILLY,(FINANCIAL AUDIT),15,000.00 ELABO,(MEMBERSHIP DUES),60.00 FOLK, CHRISTOPHER ,(REIMBURSEMENT),77.01 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),169.80 GRANT COUNTY REVIEW,(ADVERTISING),60.61 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),791.77 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA,(MEMBERSHIP & DUES),50.00 SD DEPARTMENT OF HEALTH,(HEALTH SERVICES),164.00 US FOODS,(FOOD PURCHASES, CUSTODIAL),69.96

**CAPITAL OUTLAY FUND:** BMO MASTERCARD,(PCARD),300.95

**SPECIAL EDUCATION FUND:** ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),2.07 BIG STONE THERAPIES INC,(THERAPY),521.30

**FOOD SERVICE FUND:** ADVANCE PAYMENT FUND,(SCHOOL CHECKING FUND),40.00 ANDERSON, ARLO ,(SCHOOL HELP),46.92 BMO MASTERCARD,(PCARD),761.94 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),510.48 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),201.10 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),259.20 US FOODS,(FOOD PURCHASES, CUSTODIAL),315.55

**PRESCHOOL/LEARNING CENTER/OST FUND:** BMO MASTERCARD,(PCARD),520.89 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),273.47 CHRZANOWSKI, SARAH ,(REIMBURSEMENT),30.76 CITY OF BIG STONE CITY, (UTILITIES),242.03 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),53.54

**Action Items**

Motion by Christensen, seconded by VanLith, to approve the **Consent Agenda**. 5 votes yes. Motion Carried.

- Approval of minutes from previous school board meeting(s); November 20, 2023 meeting minutes
- Approval of the financial reports
- Approval of the bills, including BMO Mastercard purchases
- Approval of the Disclosure of Conflict of Interest, if applicable
- Approval of the letter of assignment for Christopher Folk as third grade boys’ basketball coach and AD help.

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

There were discussions on the following items:

- Policy and exhibit review and first reading: KLB – PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS, KLB-E(1) – REQUEST FOR RECONSIDERATION OF INSTRUCTIONAL MATERIALS; KLB-E(2) – LIBRARY MATERIALS OPT-OUT FORM; IIAC – LIBRARY MATERIALS SELECTION AND ADOPTION
- Two year reorganization - ongoing
- Next school board meeting(s): January 15, 2024 (regular meeting) at 6:00 PM in the board room/CEO office.

Motion by Westermeyer, seconded by Chrzanowski, to adjourn the meeting at 6:35 PM. 5 votes yes. Motion Carried.

/S/ \_\_\_\_\_  
President

/S/ \_\_\_\_\_  
Business Manager

\_\_\_\_\_  
Approximate Cost of Publication



## PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS

The Board reserves to itself the final responsibility for all instructional materials used and curricula taught in the district schools. The Board recognizes that without a free and vigorous exchange of ideas, learning and teaching cannot take place effectively.

The Board also recognizes that district residents have a right to express concern about the educational programs of their schools. When citizens have concerns about particular courses or instructional materials, these concerns should be stated in writing, carefully considered, and accorded the courtesy of a prompt reply by school personnel. All such replies will be based on the instructional goals of the district, upon course objectives, and upon the criteria for selection of instructional materials.

Staff members will attempt to accommodate serious religious or moral objections to particular instructional materials by providing alternate materials whenever possible. Regarding objections to certain library materials that are not a part of the curriculum or instruction, the parent/guardian may limit their child's access to those materials, without limiting the access of other students, by completing a Library Materials Opt-Out form. However, attempts by parents or students to control what others read and study will be subject to careful scrutiny and question by school employees and the Board.

Complaints against instructional materials will be considered a most serious matter and will be processed in a very deliberate manner using the following procedures, step by step. ~~Therefore, the following procedures are to be followed, step by step. Complaints that reach Step 3 will be reported to the Board.~~

1. The material in question should first be discussed with the teacher or librarian who will report the results of this meeting to the principal.

If satisfaction is not reached, the complainant may continue with Step 2.

- ~~2.~~ The principal will meet to discuss the material with the complainant and the teacher or librarian. The results of the meeting will be reported to the superintendent/CEO. If satisfaction is not gained, the complainant will be given the form, "Request for Reconsideration of Instructional Materials," to fill out and return to the principal and superintendent/CEO before proceeding to Step 3. A separate form must be completed for each material challenged, and each complaint will be reviewed individually. ~~requested to complete the form, "Request for Reconsideration of Instructional Materials," before proceeding to Step 3.~~

3. The superintendent/CEO will appoint a review committee composed of the following members:
  - The building principal.
  - The building librarian.
  - Two building teachers.
  - Three adult citizens.

The committee members will review the completed form submitted by the complainant and will read or view the challenged material in its entirety. They will read reviews of the material from

professional sources and review in full the materials and not form opinions based on isolated segments or images. The committee will respond to the complainant's answers to the questions on the form, "Request for Reconsideration of Instructional Materials." The committee may recommend by simple majority, by anonymous vote, that the questioned material be retained, moved to a different level, or not retained. ~~The committee members will be requested to read or view the material and respond to the complainants' answers to the questions on the form, "Request for Reconsideration of Instructional Materials."~~ The recommendation of the committee will be sent to the complainant by the Superintendent. If the complainant is not satisfied, he may continue with Step 4.

4. The Superintendent/CEO will meet with the complainant to resolve the problem. If an impasse has developed, the matter is to be directed to the Board in Step 5.
5. The School Board will review the recommendation of the review committee and examine all documentation prior to reaching a decision. Board members are encouraged to read the challenged materials. The decision of the Board is the final step in the request for reconsideration of instruction materials. ~~The complainant will appear before the Board as the final step in the request for reconsideration of instructional materials.~~

The challenged material will continue to be used during the reconsideration process, unless the superintendent/CEO suspends its use.

Decisions on reconsidered materials will stand for three (3) years before new requests for reconsideration of those items will be entertained.

Three (3) years must pass before material that has been censored or banned can be reinstated, or considered for reinstatement. After that time, the board may entertain by a parent/guardian, student, citizen, librarian, or other district employee to consider reinstatement of the materials previously banned or censored.

#### **Legal References:**

POLICY IIA Instructional materials  
POLICY IIAA Textbook selection and adoption  
POLICY IIAC Library materials selection and adoption

1<sup>st</sup> Reading-6/21/2016  
2<sup>nd</sup> Reading-7/19/2016  
Date Adopted-7/19/2016  
Last Revised-1/15/2024 pending

*Current.*

Policy: KLB

BIG STONE CITY SCHOOL DISTRICT 25-1

## PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS

- ✓ The Board reserves to itself the final responsibility for all instructional materials used and curricula taught in the district schools. The Board recognizes that without a free and vigorous exchange of ideas, learning and teaching cannot take place effectively.
- The Board also recognizes that district residents have a right to express concern about the educational programs of their schools. When citizens have concerns about particular courses or instructional materials, these concerns should be stated in writing, carefully considered, and
- ✓ accorded the courtesy of a prompt reply by school personnel. All such replies will be based on the instructional goals of the district, upon course objectives, and upon the criteria for selection of instructional materials.
- ✓ Staff members will attempt to accommodate serious religious or moral objections to particular instructional materials by providing alternate materials whenever possible. However, attempts by parents or students to control what others read and study will be subject to careful scrutiny and question by school employees and the Board.
- ✓ Complaints against instructional materials will be considered a most serious matter and will be processed in a very deliberate manner. Therefore, the following procedures are to be followed, step-by-step. Complaints that reach Step 3 will be reported to the Board.
- ✓ 1. The material in question should first be discussed with the teacher or librarian who will report the results of this meeting to the principal.
  - ✓ If satisfaction is not reached, the complainant may continue with Step 2.
    2. The principal will meet to discuss the material with the complainant and the teacher or librarian. The results of the meeting will be reported to the Superintendent. If satisfaction is not gained, the complainant will be requested to complete the form, "Request for Reconsideration of Instructional Materials," before proceeding to Step 3.
    3. The Superintendent/CEO will appoint a review committee composed of the following members:
      - The building principal.
      - The building librarian.
      - Two building teachers.
      - Three adult citizens.
- The committee members will be requested to read or view the material and respond to the complainants' answers to the questions on the form, "Request for Reconsideration of Instructional Materials." The recommendation of the committee will be sent to the complainant by the Superintendent. If the complainant is not satisfied, he may continue with Step 4.
4. The Superintendent/CEO will meet with the complainant to resolve the problem. If an impasse has developed, the matter is to be directed to the Board in Step 5.

5. The complainant will appear before the Board as the final step in the request for reconsideration of instructional materials.

**Legal References:**

POLICY IIA Instructional materials  
POLICY IIAA Textbook selection and adoption  
POLICY IIAC Library materials selection and adoption

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

Updated

**ASBSD Sample Policies  
Associated School Boards of South Dakota**

**Policy KLB: PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS**

Status: ADOPTED

Original Adopted Date: 01/01/2007 | Last Revised Date: 12/04/2023 | Last Reviewed Date: 12/04/2023

✓ The Board reserves to itself the final responsibility for all instructional materials used and curricula taught in the district schools. The Board recognizes that without a free and vigorous exchange of ideas, learning and teaching cannot take place effectively.

✓ The Board also recognizes that district residents have a right to express concern about the educational programs of their schools. When citizens have concerns about particular courses or instructional materials, these concerns should be stated in writing, carefully considered, and accorded the courtesy of a prompt reply by school personnel. All such replies will be based on the instructional goals of the district, upon course objectives, and upon the criteria for selection of instructional materials.

Staff members will attempt to accommodate serious religious or moral objections to particular instructional materials by providing alternate materials whenever possible. Regarding objections to certain library materials that are not a part of the curriculum or instruction, the parent/guardian may limit their child's access to those materials, without limiting the access of other students, by completing a Library Materials Opt-Out form. However, attempts by parents or students to control what others read and study will be subject to careful scrutiny and question by school employees and the Board.

✓ Complaints against instructional materials will be considered a most serious matter and will be processed in a very deliberate manner using the following procedures, step-by-step.

✓ 1. The material in question should first be discussed with the teacher or librarian who will report the results of this meeting to the principal.

✓ If satisfaction is not reached, the complainant may continue with Step 2.

2. The principal will meet to discuss the material with the complainant and the teacher or librarian. The results of the meeting will be reported to the Superintendent. If satisfaction is not gained, the complainant will be given the form, "Request for Reconsideration of Instructional Materials," to fill out and return to the principal and superintendent before proceeding to Step 3. A separate form must be completed for each material challenged, and each complaint will be reviewed individually.

3. The Superintendent will appoint a review committee composed of the following members:

- The building principal.
- The building librarian.
- Two building teachers.
- One adult citizen.

The committee members will review the completed form submitted by the complainant and will read or view the challenged material in its entirety. They will read reviews of the material from professional sources and review in full the materials and not form opinions based on isolated segments or images. The committee will respond to the complainant's answers to the questions on the form, "Request for Reconsideration of Instructional Materials." The committee may recommend by simple majority, by anonymous vote, that the questioned material be retained, moved to a different level, or not retained. The recommendation of the committee will be sent to the complainant by the Superintendent. If the complainant is not satisfied, he may continue with Step 4.

4. The Superintendent will meet with the complainant to resolve the problem. If the complainant remains unsatisfied, the matter is to be directed to the School Board in Step 5.

5. The School Board will review the recommendation of the review committee and examine all documentation prior to reaching a decision. Board members are encouraged to read the challenged materials. The decision of the Board is the final step in the request for reconsideration of instructional materials.

The challenged material will continue to be used during the reconsideration process, unless the Superintendent suspends its use.

Decisions on reconsidered materials will stand for three (3) years before new requests for reconsideration of those items will be entertained.

Three (3) years must pass before material that has been censored or banned can be reinstated, or considered for reinstatement. After that time, the board may entertain a request by a parent/guardian, student, citizen, librarian or other district employee to consider reinstatement of the materials previously banned or censored.

*ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.*

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REQUEST FOR RECONSIDERATION OF INSTRUCTIONAL MATERIALS

\_\_\_\_\_

Name of Complainant                      Address                      Phone Number

Please complete the following information and respond to the questions. Attach additional pages, if necessary.

Author: \_\_\_\_\_

Title: \_\_\_\_\_

Where was this material used?

\_\_\_\_\_

School	Teacher	Class	Grade Level
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1. Is the resource part of the curriculum, library collection or other?
2. Are students required to use the material? Yes/No/Unsure
3. To what in the material do you object? (Please be specific. Cite pages or particular sequences of material)
4. Did you read, view, or listen to the entire material? Yes/No  
If not, what section did you review?
5. What value is there in the material?
6. What do you feel might be the result of a student using this material?
7. Have you read reviews of this material by reputable sources such as library critics and reviewers? If so, please list sources.

8. What do you believe is the theme or purpose of this work?
  
9. Are you aware of the teacher's purpose in using this material?
  
10. What would you prefer the school do about this material?
  
11. What other materials of the same subject or content would you recommend that would convey a similar perspective in place of this material?
  
12. Additional comments:

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Printed name of complainant

---

Date

---

Signature of complainant

---

Date

1<sup>st</sup> Reading-12/18/2023  
2<sup>nd</sup> Reading-1/15/2024  
Date Adopted-1/15/2024 pending  
Last Revised-



LIBRARY MATERIALS OPT-OUT FORM

Each parent/guardian has the right to determine the appropriateness of library resources for this children and should afford other families the same right. Parents/guardians of students enrolled in the district may sign up to have their child(ren) placed on an "opt-out" list for certain specific printed library books that are not part of the curriculum or instruction. Students on the opt-out list will have to check out books from an adult working in the library. When a student is ready to check out a book, a staff member will check to see if the student is on the opt-out list and cross reference his/her selection. If a student has selected a book that is on the opt-out list, the staff member will discretely guide them to another selection.

The opt-out will apply only to those books that the parent/guardian listed on the opt-out form. It will not apply to topics or themes. The opt-out does not guarantee a student will not pull a book off the shelf and look at it, and does not guarantee a student will not be exposed to or hear about content from other sources.

Student first and last name: \_\_\_\_\_

Student grade and school: \_\_\_\_\_

I do not want my child to check out the following titles (please include author):

\_\_\_\_\_  
\_\_\_\_\_

This opt-out form is valid until \_\_\_\_\_

Parent/guardian first and last name: \_\_\_\_\_

Signature of parent/guardian: \_\_\_\_\_

Submit completed form to \_\_\_\_\_ (librarian, teacher, principal, etc)

1<sup>st</sup> Reading-12/18/2023  
2<sup>nd</sup> Reading-1/15/2024  
Date Adopted-1/15/2024 pending  
Last Revised-

*Current*

Policy: IIAC

BIG STONE CITY SCHOOL DISTRICT 25-1

### **LIBRARY MATERIALS SELECTION AND ADOPTION**

The Board endorses the School Library Bill of Rights, as adopted by the American Library Association, which asserts that the responsibility of the school library is to:

1. Provide materials that will enrich and support the curriculum, taking into consideration the varied interests, abilities, and maturity levels of the students served.
2. Provide materials that will stimulate growth in factual knowledge, literary appreciation, aesthetic values, and ethical standards.
3. Provide a background of information that will enable students to make intelligent judgments in their daily lives.
4. Provide materials on opposing sides of controversial issues so that young citizens may develop under guidance the practice of critical reading and thinking.
5. Provide materials representative of the many religious, ethnic, and cultural groups and their contributions to our American heritage.
6. Place principle above personal opinion and reason above prejudice in the selection of materials of the highest quality in order to assure a comprehensive collection appropriate for the users of the library.

Initial purchase suggestions for library materials may come from all personnel--teachers, coordinators, administrators. Students will also be encouraged to make suggestions. The librarian will be responsible for evaluation and recommendation of all library materials recommended to be included in the school library. Final approval and authority for distribution of funds will rest with the principal, subject to the approval of the Superintendent/CEO and in keeping with the Board-approved budget.

Gifts of library books will be accepted in keeping with the above policy on selection. Complaints about library books will be handled in line with Board policy on complaints about instructional materials.

#### **Policy References:**

- KH     Public gifts and memorials to schools  
KLB    Public complaints about the curriculum or instructional materials

1<sup>st</sup> Reading-05/17/2016  
2<sup>nd</sup> Reading-06/21/2016  
Date Adopted-06/21/2016  
Last Revised-

*Updated*

**Policy IIAC: LIBRARY MATERIALS SELECTION AND ADOPTION**

Status: ADOPTED

Original Adopted Date: 01/01/2007 | Last Revised Date: 12/04/2023 | Last Reviewed Date: 12/04/2023

The Board endorses the School Library Bill of Rights, as adopted by the American Library Association. In selecting library materials, the District will:

1. Provide materials that will enrich and support the curriculum, taking into consideration the varied interests, abilities, and maturity levels of the students served.
2. Provide materials that will stimulate growth in factual knowledge, literary appreciation, aesthetic values, and ethical standards.
3. Provide a well-balanced and broad collection of materials that will enable students to make informed judgments in their daily lives.
4. Provide materials representing different viewpoints of controversial issues so that young citizens may develop under guidance the practice of critical reading and thinking.
5. Provide diversity in materials, representative of the many religious, ethnic, and cultural groups and their contributions to our American heritage.
6. Place principle above personal opinion and reason above prejudice in the selection of materials of the highest quality in order to assure a comprehensive collection appropriate for the users of the library.

Initial purchase suggestions for library materials may come from all personnel--teachers, coordinators, administrators. Students will also be encouraged to make suggestions. The librarian will be responsible for evaluation and recommendation of all library materials to be included in the school library. Lost and worn materials with continuing educational value will be replaced. Items obsolete, outdated, or irrelevant will be removed. Final approval and authority for distribution of funds will rest with the building principal, subject to the approval of the Superintendent and in keeping with the Board-approved budget.

**Criteria for Materials Selection**

Selection of library materials will be based on:

- Relevancy or permanent value
- Accuracy
- Authoritativeness
- Readability
- Clear presentation and format
- Educational significance
- Need and value to the collection
- Age appropriateness
  - Elementary (grades PK-5, ages 0-10)
  - Middle School (grades 6-8, ages 10-13)
  - High School (grades 9-12, ages 13-17)

Gifts of library books will be accepted in keeping with the above policy on selection. Complaints about library books will be handled in line with Board policy on complaints about instructional materials. The challenged material will continue to be used during the reconsideration process, unless the Superintendent suspends its use. Decisions on reconsidered materials will be binding for three (3) years before new requests for reconsideration of those items will be entertained.

Three (3) years must pass before material that has been censored or banned can be reinstated, or considered for reinstatement. After that time, the board may entertain a request by a parent/guardian, student, citizen, librarian or other district employee to consider reinstatement of the materials previously banned or censored.

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