



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

December 18, 2023 at 5:00 PM

Agenda posted in lobby area of Door #1 on 12/15/2023

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. **Discussion** (Items listed below for discussion may be acted upon by the school board)
 - a. Two-year reorganization – plan of plat and survey of school property
6. **Community Input Session (5-minute maximum)**
 - a. Six month review of the Fall 2023 Safe Return to School Plan and the ARP ESSER School District Plan per requirements for DOE (Dept of Education) GMS (Grants Management System)
 1. Motion: ____ MC: __ (____-____)
7. **Communication Items**
 - a. Board Communication
 - b. Principal Report – no report this month
 - c. Learning Center Director Report – quarterly financial reporting scheduled for December 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; 3D Security \$1,397.11 for fire panel code issues, have been resolved; Eide Bailly \$15,000 audit progress billing. 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. Governor Kristi Noem's budget address proposes a 4% increase for state funding in education.

8. 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); November 20, 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 letter of assignment for Christopher Folk as Third grade boys’ basketball coach and AD help.

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

- a. 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
- b. Two-year reorganization – ongoing
- c. Next school board meeting(s): based on reorg meeting, third Monday of the month, January 15, 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	279,837.48	305,780.80
1120	PRIOR YEARS' AD VALOREM TAXES	230.60	1,777.07
1140	UTILITY TAX	0.00	0.00
1190	PENALTIES AND INTEREST ON TAX	133.62	790.85
1313	TUITION OTHER LEAS OUT STATE	37,382.00	37,382.00
1510	INTEREST EARNED	73.69	486.92
1791	YEARBOOK SALES	0.00	55.00
1910	RENTALS	0.00	0.00
1920	CONTRIBUTIONS AND DONATIONS	0.00	1,500.00
1973	MEDICAID INDIRECT ADM SERVICES	0.00	132.67
1990	OTHER	275.00	9,536.89
2110	COUNTY APPORTIONMENT	0.03	2,057.67
2200	REVENUE IN LIEU OF TAXES	0.00	100.25
3111	STATE AID	23,029.00	29,570.00
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.	1,241.62	3,664.78
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	<u>342,203.04</u>	<u>402,749.96</u>
Fund 21	CAPITAL OUTLAY FUND		
1110	AD VALOREM TAXES	62,719.04	68,747.35
1120	PRIOR YEARS' AD VALOREM TAXES	68.78	511.73
1190	PENALTIES AND INTEREST ON TAX	27.55	179.41
21	CAPITAL OUTLAY FUND	<u>62,815.37</u>	<u>69,438.49</u>
Fund 22	SPECIAL EDUCATION FUND		
1110	AD VALOREM TAXES	63,269.45	69,350.37
1120	PRIOR YEARS' AD VALOREM TAXES	42.04	440.72
1190	PENALTIES AND INTEREST ON TAX	24.75	170.58
1313	TUITION OTHER LEAS OUT STATE	1,844.61	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	<u>65,180.85</u>	<u>71,806.28</u>
Fund 51	FOOD SERVICE FUND		
1610	SALES TO PUPILS	1,622.00	8,255.95
1620	SALES TO ADULTS	418.00	1,514.50
1990	OTHER	136.20	1,280.35
4191	ESSER 3 - CFDA 84.425U	0.00	0.00

Revenue		Monthly Activity	Balance @ EOM
4810	FEDERAL REIMBURSEMENT	3,540.91	13,055.58
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	5,717.11	24,106.38
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	676.50	1,610.00
1981	DAY CARE CENTER SERVICES	5,498.50	35,326.00
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	1,055.00	13,058.00
1990	OTHER	750.00	1,530.00
4810	FEDERAL REIMBURSEMENT	375.89	2,123.52
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	8,355.89	53,647.52
Grand Total:		484,272.26	621,748.63

Big Stone City School District 25-1

BSCS Expenditure Summary

12/14/2023 03:52 PM

Regular; Processing Month 11/2023; Fund Number 10, 21, 22, 51, 53

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 119,071.58	\$ 455,517.90
21	CAPITAL OUTLAY FUND	\$ 2,557.07	\$ 4,946.56
22	SPECIAL EDUCATION FUND	\$ 21,946.03	\$ 58,553.33
51	FOOD SERVICE FUND	\$ 8,054.38	\$ 32,282.98
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 12,157.22	\$ 93,146.45
Grand Total:		\$ 163,786.28	\$ 644,447.22

Per Bank Statement	Ending-	November 30, 2023	
MAIN Account			\$ 567,023.08
CD First State Bank; 4.35%; Maturity 12/10/2023			\$ 234,115.62
(11) ADV PYMT & (71) FLEX Account			\$ 7,632.21
(72) STUDENT COUNCIL Account			\$ 2,037.61

NOTE:

12/12/2023 01:17 PM

Unposted; Batch Description DECEMBER 18 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
DEC 2023	ADVANCE PAYMENT FUND	12/11/2023
(SCHOOL CHECKING FUND)		10.00 WASH BUS
Vendor Name ADVANCE PAYMENT FUND		10.00
23-Dec-0001	BMO MASTERCARD	12/18/2023
(PCARD)		14.95 PCARD5 Plank Road Publishing MUSIC SUPPL
(PCARD)		37.56 PCARD5 Hobby Lobby GR K SUPPLIES
(PCARD)		88.75 PCARD6 AMAZON SLUSHIE MACHINE REPAIR
(PCARD)		65.36 PCARD4 Marathon FUEL
(PCARD)		82.67 PCARD4 Cenex The Lake FUEL
(PCARD)		84.65 PCARD2 Marathon FUEL
(PCARD)		69.47 PCARD2 Lingonberrys STAFF ROLLS
(PCARD)		24.80 PCARD2 Wal-Mart OFFICE - BANDAIDS MEDS E
(PCARD)		67.90 PCARDC Marathon FUEL
(PCARD)		76.00 PCARDC Berkner Pizza SCHOOL PLAY PIZZA
(PCARD)		76.00 PCARDC Esgi Software GR K SUPPL LEARN -
(PCARD)		38.79 PCARDC AMAZON OFFICE SUPPLY
(PCARD)		19.89 PCARDC AMAZON MUSIC SUPPLY
(PCARD)		190.64 PCARDC Centurylink TELEPHONE
(PCARD)		245.34 PCARDC Best Western ELL PD LODGING - TIT
(PCARD)		12.97 PCARDC AMAZON CUSTODIAL
(PCARD)		134.29 PCARDC AMAZON CEO OFFICE
(PCARD)		40.47 PCARDC AMAZON MTSS - STUDENT HIGHLIGHTS
(PCARD)		333.21 PCARDC Waste Mgmt RECYCLE/GARBAGE
(PCARD)		1,500.00 PCARDC Black Hills Playhouse SCHOOL PLAY
(PCARD)		148.15 PCARDJ WALMART AMERICAN ED WEEK
(PCARD)		65.57 PCARDJ Sp Cbs Deals ERRONEOUS CHARGE
(PCARD)		90.84 PCARDJ Samsclub MTSS STAFF TREATS
(PCARD)		182.78 PCARDC NAPA FIRE PANEL BATTERIES
(PCARD)		1,397.11 PCARDC 3d Security FIRE PANEL CODE SERVI
(PCARD)		121.24 PCARDC AMAZON SUPPLEMENTAL LEARNING - TI
(PCARD)		151.96 PCARDC AMAZON COPY PAPER
(PCARD)		38.19 PCARD6 Menards CUSTODIAL SUPPLY
(PCARD)		(4.35) PCARDC Plunketts Pest Control PEST CONTR
(PCARD)		187.09 PCARDC Centurylink TELEPHONE
(PCARD)		58.75 PCARDC Tristatewater WATER SERVICE
(PCARD)		74.00 PCARDC Tubbs Of Soft Water SALT PURCHASE
(PCARD)		19.61 PCARD6 Aldi FFVP
(PCARD)		32.00 PCARD6 WALMART FFVP
(PCARD)		3.97 PCARD6 Hy-Vee FFVP
(PCARD)		25.54 PCARD6 Hy-Vee FFVP
(PCARD)		17.74 PCARD6 Hy-Vee FFVP

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Unposted; Batch Description DECEMBER 18 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

(PCARD)

9.08 PCARD5 Dollar General BATTERIES SOUND SY

(PCARD)

87.13 PCARD5 Cenex The Lake FUEL

(PCARD)

85.20 PCARD5 Marathon FUEL

Vendor Name BMO MASTERCARD

5,995.31

DEC 2023 CASH-WA DISTRIBUTING CO

12/11/2023

(FOOD SERVICE)

333.78 FFVP

(FOOD SERVICE)

317.20 CUSTODIAL SUPPLIES

Vendor Name CASH-WA DISTRIBUTING CO

650.98276971 CHURCHILL, MANOLIS, FREEMAN, KLU DT, &
BURNS LLP

12/11/2023

(DUES & SERVICES)

286.58 SCHOOL RE-ORG CORRESPONDENCE

Vendor Name CHURCHILL, MANOLIS, FREEMAN,
KLU DT, & BURNS LLP

286.58

UTILITIES1-0156 CITY OF BIG STONE CITY

12/08/2023

(UTILITIES - 1952 BUILDING)

414.17 ELECTRIC 1952 BUILDING

(UTILITIES - 1952 BUILDING)

56.68 WATER & SEWER ETC CHARGES 1952 BUILDING

UTILITIES2-0156 CITY OF BIG STONE CITY

12/08/2023

(UTILITIES-1900)

137.12 ELECTRIC 1900 BUILDING

(UTILITIES-1900)

66.20 WATER & SEWER ETC CHARGES 1900 BUILDING

UTILITIES3-0156 CITY OF BIG STONE CITY

12/08/2023

(UTILITIES - GYM)

432.43 ELECTRIC GYM

(UTILITIES - GYM)

39.85 WATER & SEWER ETC CHARGES GYM

Vendor Name CITY OF BIG STONE CITY

1,146.45

EI01597357 EIDE BAILLY

12/11/2023

(FINANCIAL AUDIT)

15,000.00 PROGRESS BILLING FOR 2-YR AUDIT

Vendor Name EIDE BAILLY

15,000.00

2024FY DUES ELABO

12/11/2023

(MEMBERSHIP DUES)

60.00 2024FY ELABO DUES

Vendor Name ELABO

60.00

DEC 2023 FOLK, CHRISTOPHER

12/11/2023

(REIMBURSEMENT)

10.20 NOV 1 SUPT MEETING @ HYVEE

(REIMBURSEMENT)

56.61 NOV 29 ELABO MEETING IN WATERTOWN

(REIMBURSEMENT)

10.20 DEC 6 SUPT MEETING IN CHAMBERLAIN

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Unposted; Batch Description DECEMBER 18 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

Vendor Name FOLK, CHRISTOPHER

77.01

PLAY WEEK FOOD SERVICE FUND

12/11/2023

(SCHOOL FOOD SERVICE FUND)

19.80 PLAY WEEK MILKS FOR STUDENTS

THANKSGIVING FOOD SERVICE FUND

12/11/2023

(SCHOOL FOOD SERVICE FUND)

150.00 THANKSGIVING MEAL FOR STAFF

Vendor Name FOOD SERVICE FUND

169.80

202302864 GRANT COUNTY REVIEW

12/11/2023

(ADVERTISING)

60.61 11/20/2023 SCHOOL BOARD PROCEEDINGS

Vendor Name GRANT COUNTY REVIEW

60.61

DEC 2023-0001 NORTHWESTERN ENERGY

12/08/2023

(UTILITIES - NATGAS)

791.77 SCHOOL - NAT GAS

Vendor Name NORTHWESTERN ENERGY

791.77

DEC 2023 SCHOOL ADMINISTRATORS OF SOUTH DAKOTA 12/11/2023

(MEMBERSHIP & DUES)

50.00 504 WORKSHOP

Vendor Name SCHOOL ADMINISTRATORS OF SOUTH DAKOTA

50.00

DEC 2023 SD DEPARTMENT OF HEALTH

12/11/2023

(HEALTH SERVICES)

49.20 STUDENT NURSE SERVICES

(HEALTH SERVICES)

114.80 STUDENT NURSE SERVICES

Vendor Name SD DEPARTMENT OF HEALTH

164.00

DEC 2023 US FOODS

12/11/2023

(FOOD PURCHASES, CUSTODIAL)

69.96 FFVP

Vendor Name US FOODS

69.96

24,532.47

Fund Number 10

Checking Account ID 1

Fund Number 21

CAPITAL OUTLAY FUND

23-Dec-0001 BMO MASTERCARD

12/18/2023

(PCARD)

170.70 PCARDC Century Business COPIER USAGE FEE

(PCARD)

130.25 PCARDC Century Business COPIER BASE FEE

Vendor Name BMO MASTERCARD

300.95

Fund Number 21

300.95

Invoice Number	Vendor Name	Invoice Date
Description	Amount	Detail Description
Checking Account ID 1	Fund Number 22	SPECIAL EDUCATION FUND
DEC 2023	ADVANCE PAYMENT FUND	12/11/2023
(SCHOOL CHECKING FUND)		2.07 POSTAGE FOR SPED DOCS SENT TO PARENT
Vendor Name	ADVANCE PAYMENT FUND	<u>2.07</u>
25569	BIG STONE THERAPIES INC	12/11/2023
(THERAPY)		521.30 PT AND OT THERAPY SERVICES
Vendor Name	BIG STONE THERAPIES INC	<u>521.30</u>
Fund Number 22		523.37
Checking Account ID 1	Fund Number 51	FOOD SERVICE FUND
DEC 2023	ADVANCE PAYMENT FUND	12/11/2023
(SCHOOL CHECKING FUND)		40.00 ORGANIC CARROTS
Vendor Name	ADVANCE PAYMENT FUND	<u>40.00</u>
DEC 2023	ANDERSON, ARLO	12/11/2023
(SCHOOL HELP)		46.92 MILEAGE; ANDOVER TO PICK UP BEEF
Vendor Name	ANDERSON, ARLO	<u>46.92</u>
23-Dec-0001	BMO MASTERCARD	12/18/2023
(PCARD)		11.62 PCARD6 Berens Market SUPPLY CHAIN FOOD
(PCARD)		18.84 PCARD6 Berens Market SUPPLY CHAIN FOOD
(PCARD)		32.46 PCARD6 WALMART SCHOOL FOOD
(PCARD)		17.53 PCARD6 WALMART SUPPLY CHAIN FOOD
(PCARD)		6.73 PCARD6 Aldi SCHOOL FOOD
(PCARD)		0.36 PCARD6 Aldi KITCHEN SUPPLIES
(PCARD)		7.08 PCARD6 Aldi SUPPLY CHAIN FOOD
(PCARD)		26.03 PCARD6 WALMART SUPPLY CHAIN FOOD
(PCARD)		22.34 PCARD6 Berens Market SCHOOL FOOD
(PCARD)		15.01 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)		2.47 PCARD6 Hy-Vee SUPPLY CHAIN FOOD
(PCARD)		18.44 PCARD6 WALMART SCHOOL FOOD
(PCARD)		36.11 PCARD6 Bills Supervalu SCHOOL FOOD
(PCARD)		14.16 PCARD6 Bills Supervalu SUPPLY CHAIN FOOD
(PCARD)		41.64 PCARD6 Berens Market SCHOOL FOOD
(PCARD)		2.21 PCARD6 WALMART SCHOOL FOOD
(PCARD)		6.88 PCARD6 WALMART SUPPLY CHAIN FOOD
(PCARD)		101.51 PCARD6 Sams Club SCHOOL FOOD
(PCARD)		54.06 PCARD6 Hy-Vee SCHOOL FOOD
(PCARD)		10.84 PCARD6 Bills Supervalu SCHOOL FOOD
(PCARD)		11.25 PCARD6 Berens Market SCHOOL FOOD

Invoice Number	Vendor Name	Invoice Date	Description	Amount	Detail Description
			(PCARD)	6.82	PCARD6 Hy-Vee SCHOOL FOOD
			(PCARD)	3.98	PCARD6 Hy-Vee SUPPLY CHAIN FOOD
			(PCARD)	44.14	PCARD6 WALMART SCHOOL FOOD
			(PCARD)	17.92	PCARD6 WALMART KITCHEN SUPPLIES
			(PCARD)	26.34	PCARD6 WALMART SUPPLY CHAIN FOOD
			(PCARD)	26.56	PCARD6 Berens Market SCHOOL FOOD
			(PCARD)	37.44	PCARD6 Berens Market SCHOOL FOOD
			(PCARD)	4.78	PCARD6 Aldi SCHOOL FOOD
			(PCARD)	31.84	PCARD6 Aldi SUPPLY CHAIN FOOD
			(PCARD)	3.52	PCARD6 Aldi SCHOOL FOOD
			(PCARD)	1.99	PCARD6 Aldi KITCHEN SUPPLIES
			(PCARD)	49.24	PCARD6 Aldi SUPPLY CHAIN FOOD
			(PCARD)	5.25	PCARD6 Aldi SCHOOL FOOD
			(PCARD)	31.80	PCARD6 Aldi SUPPLY CHAIN FOOD
			(PCARD)	8.86	PCARD6 Berens Market SCHOOL FOOD
			(PCARD)	3.89	PCARD6 Berens Market SUPPLY CHAIN FOOD

Vendor Name BMO MASTERCARD

761.94

DEC 2023	CASH-WA DISTRIBUTING CO	12/11/2023	(FOOD SERVICE)	500.48	SCHOOL FOOD
			(FOOD SERVICE)	10.00	KITCHEN SUPPLIES

Vendor Name CASH-WA DISTRIBUTING CO

510.48

DEC 2023	EAST SIDE JERSEY DAIRY	12/11/2023	(SCHOOL LUNCH MILK)	112.08	11/3 MILK PURCHASE - SUPPLY CHAIN
			(SCHOOL LUNCH MILK)	89.02	11/24 MILK PURCHASE - SUPPLY CHAIN

Vendor Name EAST SIDE JERSEY DAIRY

201.10

24 013395	SOUTH DAKOTA DEPT OF EDUCATION	12/11/2023	(COMMODITIES)	259.20	COMMODITIES
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Vendor Name SOUTH DAKOTA DEPT OF EDUCATION

259.20

DEC 2023	US FOODS	12/11/2023	(FOOD PURCHASES, CUSTODIAL)	89.46	SCHOOL FOOD
			(FOOD PURCHASES, CUSTODIAL)	73.97	KITCHEN SUPPLIES
			(FOOD PURCHASES, CUSTODIAL)	152.12	SUPPLY CHAIN FOOD

Vendor Name US FOODS

315.55

Fund Number 51

 2,135.19

Checking Account ID 1 Fund Number 53 PRESCHOOL/OST/LITTLE LIONS FUND

12/12/2023 01:17 PM

Unposted; Batch Description DECEMBER 18 2023 AP BOARD CKS

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
23-Dec-0001	BMO MASTERCARD	12/18/2023
(PCARD)		110.85 PCARD5 Dollar General SCHOOL PLAY SNACKS
(PCARD)		131.76 PCARD4 Samsclub PREK SNACKS
(PCARD)		17.65 PCARD4 Dollar General SCHOOL PLAY SNACKS
(PCARD)		52.53 PCARD3 HARTMANS CACFP
(PCARD)		99.62 PCARD3 HARTMANS CACFP
(PCARD)		58.83 PCARD3 HARTMANS CACFP
(PCARD)		11.97 PCARD3 HARTMANS CACFP
(PCARD)		37.68 PCARD3 WALMART CACFP
Vendor Name	BMO MASTERCARD	<u>520.89</u>
DEC 2023	CASH-WA DISTRIBUTING CO	12/11/2023
(FOOD SERVICE)		273.47 CACFP
Vendor Name	CASH-WA DISTRIBUTING CO	<u>273.47</u>
DEC 2023	CHRZANOWSKI, SARAH	12/11/2023
(REIMBURSEMENT)		30.76 PREK CRAFTS
Vendor Name	CHRZANOWSKI, SARAH	<u>30.76</u>
UTILITIES -0053	CITY OF BIG STONE CITY	12/08/2023
(UTILITIES)		32.90 GARBAGE LLLC
(UTILITIES)		148.73 ELECTRICAL LLLC
(UTILITIES)		60.40 WATER SEWER ETC LLLC
Vendor Name	CITY OF BIG STONE CITY	<u>242.03</u>
LLC - DEC-0001	NORTHWESTERN ENERGY	12/08/2023
(LLC UTILITY - NATGAS)		53.54 LLLC - NAT GAS
Vendor Name	NORTHWESTERN ENERGY	<u>53.54</u>
Fund Number	53	<u>1,120.69</u>
Checking Account ID	1	<u>28,612.67</u>

	<u>Gross</u>	<u>FIT</u>	<u>SIT</u>	<u>LIT</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>Ret</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Work Comp</u>	<u>Ded</u>	<u>Add PIK</u>
Checking Account ID: 1												
ADELAMY	ADELMAN, AMY											1,467.91
	GROSS:	1,669.50	1,669.50	0.00	1,669.50	1,669.50	2,327.66	2,327.66	2,327.66	2,188.00		
2,327.66	EMPLOYEE:	(43.62)	(30.25)	0.00	(103.51)	(24.21)	(139.66)				(518.50)	0.00
	EMPLOYER:				103.51	24.21	139.66	0.00	0.00	0.00	276.10	0.00
ANDEARL	ANDERSON, ARLO											1,817.36
	GROSS:	2,010.74	0.00	0.00	2,010.74	2,010.74	1,773.16	2,154.83	2,154.83	2,048.44		
2,154.83	EMPLOYEE:	(39.57)	0.00	0.00	(124.66)	(29.15)	(106.39)				(37.70)	0.00
	EMPLOYER:				124.66	29.15	106.39	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											2,078.24
	GROSS:	2,843.01	0.00	0.00	2,843.01	2,843.01	2,596.59	3,361.59	3,361.59	3,205.79		
3,361.59	EMPLOYEE:	(148.25)	0.00	0.00	(176.27)	(41.22)	(155.80)				(763.81)	0.00
	EMPLOYER:				176.27	41.22	155.80	0.00	0.00	0.00	550.81	0.00
ATHECHA	ATHEY, CHARLOTTE											1,434.80
	GROSS:	1,575.31	0.00	0.00	1,575.31	1,575.31	0.00	1,575.31	1,575.31	1,575.31		
1,575.31	EMPLOYEE:	(20.00)	0.00	0.00	(97.67)	(22.84)	0.00				0.00	0.00
	EMPLOYER:				97.67	22.84	0.00	0.00	0.00	0.00	0.00	0.00
BRANLIS	BRANDENBURGER, LISA											2,665.66
	GROSS:	3,085.41	3,085.41	0.00	3,085.41	3,085.41	3,316.67	3,316.67	3,316.67	3,117.67		
3,316.67	EMPLOYEE:	(77.71)	(105.00)	0.00	(191.30)	(44.74)	(199.00)				(32.26)	0.00
	EMPLOYER:				191.30	44.74	199.00	0.00	0.00	0.00	1.10	0.00
BRANLOR	BRANDT, LORELEI											1,598.08
	GROSS:	2,033.34	2,033.34	0.00	2,033.34	2,033.34	0.00	2,351.84	2,351.84	2,351.84		
2,351.84	EMPLOYEE:	(130.00)	(149.71)	0.00	(126.07)	(29.48)	0.00				(318.50)	0.00
	EMPLOYER:				126.07	29.48	0.00	0.00	0.00	0.00	475.00	0.00
BUNTTYA	BUNTJE, TYAWNA											1,726.61
	GROSS:	2,068.00	2,068.00	0.00	2,068.00	2,068.00	2,200.00	2,200.00	2,200.00	2,068.00		
2,200.00	EMPLOYEE:	(91.38)	(91.80)	0.00	(128.22)	(29.99)	(132.00)				0.00	0.00
	EMPLOYER:				128.22	29.99	132.00	0.00	0.00	0.00	1.10	0.00
CHRISUE	CHRISTENSEN, SUE											36.94
	GROSS:	40.00	0.00	0.00	40.00	40.00	0.00	40.00	40.00	40.00		
40.00	EMPLOYEE:	0.00	0.00	0.00	(2.48)	(0.58)	0.00				0.00	0.00
	EMPLOYER:				2.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00
CHRIRHO	CHRISTOPHERSON, RHONDA											554.10
	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											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
CHRZSAR	CHRZANOWSKI, SARAH											2,667.70
	GROSS:	2,923.54	0.00	0.00	2,923.54	2,923.54	2,412.19	3,177.19	3,177.19	3,032.46		
3,177.19	EMPLOYEE:	0.00	0.00	0.00	(181.26)	(42.39)	(144.73)				(141.11)	0.00
	EMPLOYER:				181.26	42.39	144.73	0.00	0.00	0.00	1.10	0.00
COOPKER	COOPER, KERSTIN											2,297.84
	GROSS:	2,720.61	0.00	0.00	2,720.61	2,720.61	2,247.71	3,012.71	3,012.71	2,877.85		
3,012.71	EMPLOYEE:	(196.59)	0.00	0.00	(168.68)	(39.45)	(134.86)				(175.29)	0.00
	EMPLOYER:				168.68	39.45	134.86	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>
LESTDAN	LESTER, DAN											
												2,888.01
	GROSS:	3,406.02	0.00	0.00	3,406.02	3,406.02	3,208.04	3,973.04	3,973.04	3,780.56		
3,973.04	EMPLOYEE:	(203.09)	0.00	0.00	(211.17)	(49.36)	(192.48)				(428.91)	0.00
	EMPLOYER:				211.17	49.38	192.48	0.00	0.00	0.00	551.10	0.00
MUENKIM	MUENCHOW, KIMBERLY											
												1,131.18
	GROSS:	988.35	988.35	0.00	1,370.02	1,370.02	1,266.00	1,647.67	1,647.67	1,571.71		
1,647.67	EMPLOYEE:	(100.00)	(34.04)	0.00	(84.94)	(19.86)	(75.96)				(201.69)	0.00
	EMPLOYER:				84.94	19.86	75.96	0.00	0.00	0.00	1.10	0.00
MUENRAC	MUENCHOW, RACHELLE											
												2,623.30
	GROSS:	3,211.28	0.00	0.00	3,211.28	3,211.28	3,725.26	3,725.26	3,725.26	3,501.74		
3,725.26	EMPLOYEE:	(328.52)	0.00	0.00	(199.10)	(46.56)	(223.52)				(304.26)	0.00
	EMPLOYER:				199.10	46.56	223.52	0.00	0.00	0.00	551.10	0.00
OSTLLYN	OSTLUND, LYNDA											
												1,718.39
	GROSS:	1,874.95	1,874.95	0.00	1,874.95	1,874.95	1,751.72	1,980.05	1,980.05	1,874.95		
1,980.05	EMPLOYEE:	(5.50)	(7.62)	0.00	(116.25)	(27.19)	(105.10)				0.00	0.00
	EMPLOYER:				116.25	27.19	105.10	0.00	0.00	0.00	1.10	0.00
ROEKRI	ROE, KRISTIN											
												3,033.56
	GROSS:	3,719.78	3,719.78	0.00	3,719.78	3,719.78	4,375.05	4,375.05	4,375.05	4,112.55		
4,375.05	EMPLOYEE:	(261.71)	(139.94)	0.00	(230.63)	(53.94)	(262.50)				(392.77)	0.00
	EMPLOYER:				230.63	53.94	262.50	0.00	0.00	0.00	551.10	0.00
SCHMLEO	SCHMIEG, LEON											
												1,858.22
	GROSS:	2,012.15	0.00	0.00	2,012.15	2,012.15	0.00	2,012.15	2,012.15	2,012.15		
2,012.15	EMPLOYEE:	0.00	0.00	0.00	(124.75)	(29.18)	0.00				0.00	0.00
	EMPLOYER:				124.75	29.18	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
WALSROB	WALSH, ROBERT											
												3,458.67
	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:	(144.73)	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
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											
												328.77
	GROSS:	356.00	0.00	0.00	356.00	356.00	0.00	356.00	356.00	356.00		
356.00	EMPLOYEE:	0.00	0.00	0.00	(22.07)	(5.16)	0.00				0.00	0.00
	EMPLOYER:				22.07	5.16	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal:				Female: 28	Male: 6	Total: 34	Net:	67,203.11				
	GROSS:	79,806.60	31,365.42	0.00	80,495.77	80,495.77	82,269.75	94,499.41	94,749.41	89,563.22		
94,806.91	EMPLOYEE:	(4,632.58)	(1,183.87)	0.00	(4,990.74)	(1,167.18)	(9,586.19)				(6,043.24)	0.00
	EMPLOYER:				4,990.74	1,167.18	5,586.19	0.00	0.00	0.00	4,632.52	0.00

Annual; Processing Month 11/2023; 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: 00	GENERAL LONG-TERM LIABILITIES			
	<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 11/2023; 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: 10 GENERAL FUND				
<u>Current Assets</u>				
10 101	CASH IN BANK	(146,351.82)	223,131.46	76,779.64
10 110	TAXES RECEIVABLE - CURRENT	52,741.53	(52,741.53)	0.00
10 112	TAXES RECEIVABLE - DELINQUENT	7,823.67	(230.60)	7,593.07
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:	<u>148,329.00</u>	<u>170,159.33</u>	<u>318,488.33</u>
Total Assets and Deferred Outflows of Resources:		<u>148,329.00</u>	<u>170,159.33</u>	<u>318,488.33</u>
<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	115,991.34	(52,972.13)	63,019.21
	Current Liabilities Subtotal:	<u>115,418.51</u>	<u>(52,972.13)</u>	<u>62,446.38</u>
<u>Fund Balance</u>				
10 760	FUND BALANCE - UNASSIGNED	32,910.49	223,131.46	256,041.95
	Fund Balance Subtotal:	<u>32,910.49</u>	<u>223,131.46</u>	<u>256,041.95</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>148,329.00</u>	<u>170,159.33</u>	<u>318,488.33</u>

Annual; Processing Month 11/2023; 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: 11 IMPREST FUND - ADV PYMT ACCT				
<u>Current Assets</u>				
11 101	CASH	2,423.14	(140.00)	2,283.14
	Current Assets Subtotal:	<u>2,423.14</u>	<u>(140.00)</u>	<u>2,283.14</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,423.14</u>	<u>(140.00)</u>	<u>2,283.14</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,423.14	(140.00)	2,283.14
	Fund Balance Subtotal:	<u>2,423.14</u>	<u>(140.00)</u>	<u>2,283.14</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,423.14</u>	<u>(140.00)</u>	<u>2,283.14</u>

Annual; Processing Month 11/2023; 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: 21 CAPITAL OUTLAY FUND				
<u>Current Assets</u>				
21 101	CASH IN BANK	137,755.53	60,258.30	198,013.83
21 110	TAXES RECEIVABLE - CURRENT	60,023.04	(60,023.04)	0.00
21 112	TAXES RECEIVABLE - DELINQUENT	724.61	(68.78)	655.83
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	38,802.07	0.00	38,802.07
Current Assets Subtotal:		237,305.25	166.48	237,471.73
Total Assets and Deferred Outflows of Resources:		237,305.25	166.48	237,471.73
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	72,666.22	(60,091.82)	12,574.40
Current Liabilities Subtotal:		72,666.22	(60,091.82)	12,574.40
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	164,639.03	60,258.30	224,897.33
Fund Balance Subtotal:		164,639.03	60,258.30	224,897.33
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		237,305.25	166.48	237,471.73

Annual; Processing Month 11/2023; 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: 22 SPECIAL EDUCATION FUND				
<u>Current Assets</u>				
22 101	CASH IN BANK	112,167.39	43,234.82	155,402.21
22 110	TAXES RECEIVABLE - CURRENT	60,702.11	(60,702.11)	0.00
22 112	TAXES RECEIVABLE - DELINQUENT	1,663.96	(42.04)	1,621.92
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>174,533.46</u>	<u>(17,509.33)</u>	<u>157,024.13</u>
Total Assets and Deferred Outflows of Resources:		<u>174,533.46</u>	<u>(17,509.33)</u>	<u>157,024.13</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	74,211.84	(60,744.15)	13,467.69
	Current Liabilities Subtotal:	<u>74,212.66</u>	<u>(60,744.15)</u>	<u>13,468.51</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	100,320.80	43,234.82	143,555.62
	Fund Balance Subtotal:	<u>100,320.80</u>	<u>43,234.82</u>	<u>143,555.62</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>174,533.46</u>	<u>(17,509.33)</u>	<u>157,024.13</u>

Annual; Processing Month 11/2023; 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: 51 FOOD SERVICE FUND				
<u>Current Assets</u>				
51 101	CASH IN BANK	(5,838.54)	(2,337.27)	(8,175.81)
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:	11,616.53	(2,337.27)	9,279.26
<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:	31,157.53	0.00	31,157.53
<u>Other Assets</u>				
51 196	NET PENSION ASSET	84.61	0.00	84.61
	Other Assets Subtotal:	84.61	0.00	84.61
<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:	13,731.10	0.00	13,731.10
Total Assets and Deferred Outflows of Resources:		56,589.77	(2,337.27)	54,252.50
<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	0.00	16,740.72
	Current Liabilities Subtotal:	16,740.75	0.00	16,740.75
<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:	11,523.92	0.00	11,523.92
<u>Fund Balance</u>				
51 706	NET INVESTMENT IN CAPITAL ASSETS	8,165.58	0.00	8,165.58

Annual; Processing Month 11/2023; 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	20,159.52	(2,337.27)	17,822.25
	Fund Balance Subtotal:	<u>28,325.10</u>	<u>(2,337.27)</u>	<u>25,987.83</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>56,589.77</u>	<u>(2,337.27)</u>	<u>54,252.50</u>

Annual; Processing Month 11/2023; 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	147,558.92	(3,801.33)	143,757.59
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>147,558.92</u>	<u>(3,801.33)</u>	<u>143,757.59</u>
<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:	<u>401,008.78</u>	<u>0.00</u>	<u>401,008.78</u>
<u>Other Assets</u>				
53 196	NET PENSION ASSET	272.82	0.00	272.82
	Other Assets Subtotal:	<u>272.82</u>	<u>0.00</u>	<u>272.82</u>
<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:	<u>44,282.20</u>	<u>0.00</u>	<u>44,282.20</u>
Total Assets and Deferred Outflows of Resources:		<u>593,122.72</u>	<u>(3,801.33)</u>	<u>589,321.39</u>
<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:	<u>38,808.14</u>	<u>0.00</u>	<u>38,808.14</u>
<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:	<u>37,164.10</u>	<u>0.00</u>	<u>37,164.10</u>
<u>Fund Balance</u>				
53 708	UNRESTRICTED NET POSITION	517,150.48	(3,801.33)	513,349.15
	Fund Balance Subtotal:	<u>517,150.48</u>	<u>(3,801.33)</u>	<u>513,349.15</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>593,122.72</u>	<u>(3,801.33)</u>	<u>589,321.39</u>

Annual; Processing Month 11/2023; 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	5,041.57	307.50	5,349.07
	Current Assets Subtotal:	<u>5,041.57</u>	<u>307.50</u>	<u>5,349.07</u>
	Total Assets and Deferred Outflows of Resources:	<u>5,041.57</u>	<u>307.50</u>	<u>5,349.07</u>
<u>Fund Balance</u>				
71 704 005	FUND BALANCE - UNDESIGNATED	5,041.57	307.50	5,349.07
	Fund Balance Subtotal:	<u>5,041.57</u>	<u>307.50</u>	<u>5,349.07</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>5,041.57</u>	<u>307.50</u>	<u>5,349.07</u>

Annual; Processing Month 11/2023; 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	1,653.51	384.10	2,037.61
	Current Assets Subtotal:	<u>1,653.51</u>	<u>384.10</u>	<u>2,037.61</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,653.51</u>	<u>384.10</u>	<u>2,037.61</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,653.51	384.10	2,037.61
	Fund Balance Subtotal:	<u>1,653.51</u>	<u>384.10</u>	<u>2,037.61</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,653.51</u>	<u>384.10</u>	<u>2,037.61</u>

Annual; Processing Month 11/2023; 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: 90 GENERAL CAPITAL ASSETS - FIXED ASSETS				
<u>Long-term Assets</u>				
90 201	LAND	240.00	0.00	240.00
90 202	BUILDINGS	818,120.70	0.00	818,120.70
90 203	IMPROVEMENTS OTHER THAN BLDG	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>
Total Assets and Deferred Outflows of Resources:		<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>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>1,390,688.00</u>	<u>0.00</u>	<u>1,390,688.00</u>

Batch Description: NOVEMBER 30 2023 CHECK RECONCILIATION Processing Month: 11/2023
 Checking Account: 1 BSCS MAIN CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2023	567,023.08

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
37821	TYAWNA BUNTJE	10/16/2023	20.00
37849	BIG STONE THERAPIES INC	11/20/2023	666.90
37854	FOOD SERVICE FUND	11/20/2023	75.00
37855	GRANT COUNTY REVIEW	11/20/2023	65.26
37856	ORTONVILLE INDEPENDENT AND NORTHERN STAR	11/20/2023	40.00
37858	SOUTH DAKOTA DEPT OF EDUCATION	11/20/2023	378.46
	Total:		<u>1,245.62</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
567,023.08	(1,245.62)	565,777.46	565,777.46	0.00

Cleared Automatic Payment Total:	26,452.41
Cleared Checks Total:	75,910.16
Cleared Direct Deposit Total:	(60,555.29)
Cleared Void Total:	
Cleared Cash Receipt Total:	484,272.26
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

MANUAL JOURNAL ENTRY BOARD REPORT

11/30/2023

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
11 101	11/30/2023	MJ24-020		1,144.37	ADV PYMT CKS
11 1190 000 479 011	11/30/2023	MJ24-020	1,144.37		ADV PYMT CKS
72 101	11/30/2023	MJ24-020		131.75	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	11/30/2023	MJ24-020	131.75		STUDENT COUNCIL PAYMENTS
10 2549 000 323	12/12/2023	MJ24-021		335.15	MOVE RECYCLE/GARBAGE TO CORRECT ACCT
10 2549 043 321	12/12/2023	MJ24-021	335.15		MOVE RECYCLE/GARBAGE TO CORRECT ACCT
51 475	12/18/2023	MJ24-022	3,273.11		USDA SUPPLY CHAIN ASSISTANCE FUNDING - EXP
51 4810 064	12/18/2023	MJ24-022		3,273.11	USDA SUPPLY CHAIN ASSISTANCE FUNDING - EXP
10 553	11/30/2023	MJ24-023	52,972.13		GRANT COUNTY APPORTIONMENT
10 110	11/30/2023	MJ24-023		52,741.53	GRANT COUNTY APPORTIONMENT
10 112	11/30/2023	MJ24-023		230.60	GRANT COUNTY APPORTIONMENT
21 553	11/30/2023	MJ24-023	44,109.36		GRANT COUNTY APPORTIONMENT
21 110	11/30/2023	MJ24-023		44,040.58	GRANT COUNTY APPORTIONMENT
21 112	11/30/2023	MJ24-023		68.78	GRANT COUNTY APPORTIONMENT
22 553	11/30/2023	MJ24-023	44,471.62		GRANT COUNTY APPORTIONMENT
22 110	11/30/2023	MJ24-023		44,429.58	GRANT COUNTY APPORTIONMENT
22 112	11/30/2023	MJ24-023		42.04	GRANT COUNTY APPORTIONMENT
21 553	11/30/2023	MJ24-023	15,982.46		ROBERTS COUNTY APPORTIONMENT
21 110	11/30/2023	MJ24-023		15,982.46	ROBERTS COUNTY APPORTIONMENT
22 553	11/30/2023	MJ24-023	16,272.53		ROBERTS COUNTY APPORTIONMENT
22 110	11/30/2023	MJ24-023		16,272.53	ROBERTS COUNTY APPORTIONMENT

178,692.48

178,692.48

TOTAL DEBITS AND CREDITS

**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 November 20, 2023 @ 6:00 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

Sarah Frevert, Little Lions’ Learning Center Director

Meeting called to order by school board vice-president Sue Westermeyer at 6:00 PM

Roll call was taken with Sue Christensen, Alan Chrzanowski, Amy VanLith and Sue Westermeyer present. Hillary Henrich was absent. Quorum established.

The Pledge of Allegiance was recited.

Motion by Christensen, seconded by VanLith, to approve the proposed agenda.4 votes yes. Motion Carried.

Community Input Session: none

Communication Items

- School Board Communication:
 - School Board Communication: ASBSD Legislative Action Network (LAN) Member

Motion by Christensen, seconded by VanLith, to approve the appointment of school board member Sue Westermeyer as the 2023-2024 ASBSD Legislative Action Network (LAN) Member. 4 votes yes. Motion Carried.

- Principal Report: 2022-2023 State Report Card Presentation and P/T Conference attendance rates at 100%
- Learning Center Director Report – director discussion on general operations of the daycare and quarterly financial reporting scheduled for the December school board meeting.
- 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: Excess cash balance accountabilities were waived for 2023FY but BSCS would have met the accountability, Accreditation Review, SPED Accountability Review awaiting results, two-year audit scheduled for the week of Nov 13.

Financial Report

	10	21	22	51	53
	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	FOOD SERVICE FUND	PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLC FUND
October 1, 2023	BEGINNING BALANCE	\$136,198.58	\$126,456.70	(\$3,404.17)	\$150,681.70
	TOTAL RECEIPTS	\$3,574.29	\$3,570.04	\$6,909.59	\$8,051.64
	TOTAL DISBURSEMENTS	(\$2,017.34)	(\$17,859.35)	(\$9,343.96)	(\$11,174.42)
October 30, 2023	ENDING BALANCE	\$137,755.53	\$112,167.39	(\$5,838.54)	\$147,558.92

Certificate of Deposit – \$234,115.62

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$7,464.71

Student Council (Fund 72) – \$1,653.51

The following bills were approved:

GENERAL FUND: BMO MASTERCARD,(PCARD),3,005.32 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),211.67 CITY OF BIG STONE CITY, (UTILITIES),1,248.49 FOOD SERVICE FUND, (SCHOOL FOOD SERVICE FUND),75.00 GRANT COUNTY REVIEW,(ADVERTISING),65.26 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),154.43 ORTONVILLE INDEPENDENT AND NORTHERN STAR,(ADVERTISING),40.00 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),39,725.98

CAPITAL OUTLAY FUND: BMO MASTERCARD,(PCARD),2,557.07

SPECIAL EDUCATION FUND: BIG STONE THERAPIES INC,(THERAPY),666.90 BMO MASTERCARD,(PCARD),724.00 ORTONVILLE PUBLIC SCHOOLS,(TUITION, TRANSPORTATION, GENERAL),7,814.08

FOOD SERVICE FUND: ANDERSON, SHELLY ,(REIMBURSEMENT),66.98 BMO MASTERCARD,(PCARD),878.00 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),607.13 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),243.19 SOUTH DAKOTA DEPT OF EDUCATION,(COMMODITIES),378.46 US FOODS,(FOOD PURCHASES, CUSTODIAL),1,220.97

PRESCHOOL/LEARNING CENTER/OST FUND: BMO MASTERCARD,(PCARD),564.08 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),125.76 CITY OF BIG STONE CITY, (UTILITIES),190.15 CROCKER, HOLLAND ,(REIMBURSEMENT),63.84 CRONEN, REESE ,(REIMBURSEMENT),20.00 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),24.04

Action Items

Motion by Christensen, seconded by VanLith, to approve the **Consent Agenda**. 4 votes yes. Motion Carried.

- Approval of minutes from previous school board meeting(s); October 16, 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

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

There were discussions on the following items:

- Dress Code: Policy JFCA – Student Dress Code, along with the 2024FY Student Handbook – Appearance and Dress of Students
- Student request for 10 minutes of extra recess
- Two year reorganization - ongoing
- Next school board meeting(s): December 18, 2023 (regular meeting) at 6:00 PM in the board room/CEO office.

Motion by VanLith, seconded by Chrzanowski, to adjourn the meeting at 7:23 PM. 4 votes yes. Motion Carried.

/s/ _____
President

/s/ _____
Business Manager

Approximate Cost of Publication

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

1st Reading-6/21/2016
2nd 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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New

Associated School Boards of South Dakota	NEPN Code: KLB-E(1)
Sample Exhibit	

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

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? _____ If not, what sections did you review?

5. What value is there in this 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.

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

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.

Printed Name of Complainant

Date

Signature of Complainant

Date

Adopted: 1/1/2007
Revised: 12/4/2023
Reviewed: 1/1/2020

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

New

Associated School Boards of South Dakota	NEPN Code: KLB-E(2)
Sample Exhibit	

LIBRARY MATERIALS OPT-OUT FORM

Each parent/guardian has the right to determine the appropriateness of library resources for their 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 a 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)

Adopted: 12/4/2023 Revised: Reviewed:

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

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

KL B Public complaints about the curriculum or instructional materials

1st Reading-05/17/2016

2nd 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.

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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