



665 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

February 26, 2024 at 5:00 PM

Agenda posted in lobby area of Door #1 on 2/15/2024

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
    1. School Board Recognition Week, February 19-23, 2024. On behalf of myself, Christopher Folk, CEO/Business Manager, and all the staff and students of the Big Stone City School District, we would like to thank each school board member for their continued service and dedicated leadership in public education for improving achievement for all public school students in our school district!
  - b. Principal Report – 8<sup>th</sup> grade school visits
  - 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; qtr #2 for Ortonville school tuition; bus and expedition services done by H & H Car Care; Conroy Electric repairs around the school property along with majority of outside lighting repairs; 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. Accreditation: Received certificate of completion for our school district accreditation. Our school district has met all requirements set forth by the State of South Dakota to be recognized by the Department of Education as an accredited school district in South Dakota.

**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); January 15, 2024 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 Big Stone City School District K-12 Lau Plan – English as a Second Language Program 2023-2024.
    - a. This plan is a requirement if our school educates students who have English as a second language.
  6. Approval of letter of assignment for Candace Wieting as paraprofessional
    - a. Due to student evaluations for special education a one-on-one paraprofessional was needed to be hired for student needs.
  7. Approval of the Combined Election Agreement for 2024 June Primary with Grant County
  8. Approval of the Combined Election Agreement for 2024 June Primary with Roberts County
    - a. The two prior agreements above are needed to provide our school's special election ballot question per the reorganizational plan with the 2024 general primary election. This saves on cost of the election and efficiency.
  9. Approval of the current 2024FY Special Education Comprehensive Plan.
    - a. After our IDEA Special Education review this past fall, recommendations were given by the DOE review team in a couple of areas in the plan. Those recommendations were discussed and found to add further understanding to the school district's plan. These updates are highlighted on pages 3, 10, and 32.

**8. Action Item(s)**

- a. Approval to change April 15 and 16<sup>th</sup> from student contact days to staff in-service.
  1. The majority of staff have expressed great interest in the TIE conference in Sioux Falls. There are not many opportunities that arise where the majority of staff has interest in attending a conference and/or is appropriate for a wide range of staff members. Surveys were used to gather information on interest. There is still plenty of time to have some dismissals from school due to weather but we have been blessed with a very nice winter so far. This opportunity is also a great time to build and strengthen relationships even more with colleagues. The expense for this professional development will be funded through Title REAP dollars.

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

- a. Two-year reorganization – ongoing
- b. Next school board meeting(s): based on reorg meeting, third Monday of the month, March 18, 2024 (regular meeting) at 6:00pm in the school boardroom/CEO office

Executive Sessions may have a motion after being declared out.

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

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

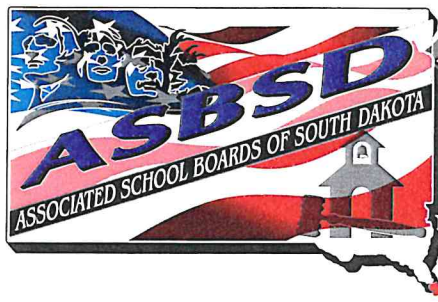
11. **Executive Session**      **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_) **Time:** \_\_\_\_\_

- c. Entered to discuss Little Lions’ Learning Center Director Evaluation in accordance to SDCL 1-25-2(1)
- d. **Declare out at what time:** \_\_\_\_\_

12. **Executive Session**      **Motion:** \_\_\_\_\_ **MC:** \_\_ (\_\_\_\_-\_\_\_\_) **Time:** \_\_\_\_\_

- e. Entered to discuss CEO Evaluation in accordance to SDCL 1-25-2(1)
- f. **Declare out at what time:** \_\_\_\_\_

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



## Executive Committee

January 29, 2024

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**

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

Dear Chris:

South Dakota School Board Recognition Week is set for February 19-23.

## 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 Honomichi**  
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

The week of celebration will take place a week after some districts hold their monthly meeting, but we encourage you to recognize the men and women who dedicate their time and energy to serving on your locally elected school board during your February board meeting.

Enclosed with this letter is a special recognition certificate from ASBSD to your local school board. Please present it to your school board during your February board meeting. Hopefully, this certificate will add one more voice to the chorus of individuals or groups thanking your school board for their devotion to your local district and state's children.

The ASBSD certificate is designed to be presented to your entire board.

If you would like to also present recognition certificates to your individual board members, ASBSD has created a quick-and-easy template, which along with other promotional materials can found on ASBSD's website under the Publications and Forms page under the "Events" header.

Thank you for allowing ASBSD to take part in your local recognition activities.

Sincerely,

Louann Krogman  
President

LK:kmb  
Enclosure



In  
**RECOGNITION**

of dedicated leadership in public  
education and for improving achievement  
for all public school students

ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA HONORS THE

**BIG STONE CITY  
SCHOOL DISTRICT**

SOUTH DAKOTA SCHOOL BOARD RECOGNITION WEEK  
FEBRUARY 19-23, 2024

*Louann Krogman*

Louann Krogman  
ASBSD President



Revenue	Monthly Activity	Balance @ EOM
Fund 10 GENERAL FUND		
1110 AD VALOREM TAXES	520.24	332,594.52
1120 PRIOR YEARS' AD VALOREM TAXES	123.98	1,970.46
1140 UTILITY TAX	0.00	0.00
1190 PENALTIES AND INTEREST ON TAX	27.91	1,111.05
1313 TUITION OTHER LEAS OUT STATE	0.00	37,382.00
1510 INTEREST EARNED	122.74	727.59
1791 YEARBOOK SALES	0.00	115.00
1910 RENTALS	675.00	850.00
1920 CONTRIBUTIONS AND DONATIONS	0.00	1,500.00
1973 MEDICAID INDIRECT ADM SERVICES	126.53	398.19
1990 OTHER	2,105.00	12,922.46
2110 COUNTY APPORTIONMENT	1,174.72	3,232.42
2200 REVENUE IN LIEU OF TAXES	0.00	100.25
3111 STATE AID	5,041.00	57,640.00
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.	217.15	4,462.01
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	54,774.00	54,774.00
4200 REVENUE IN LIEU OF TAXES	0.00	74.06
5110 OPERATING TRANSFERS IN	0.00	0.00
10 GENERAL FUND	<u>64,908.27</u>	<u>519,695.01</u>
Fund 21 CAPITAL OUTLAY FUND		
1110 AD VALOREM TAXES	225.47	77,321.87
1120 PRIOR YEARS' AD VALOREM TAXES	21.01	555.75
1190 PENALTIES AND INTEREST ON TAX	7.14	257.49
21 CAPITAL OUTLAY FUND	<u>253.62</u>	<u>78,135.11</u>
Fund 22 SPECIAL EDUCATION FUND		
1110 AD VALOREM TAXES	227.45	77,999.94
1120 PRIOR YEARS' AD VALOREM TAXES	12.84	478.09
1190 PENALTIES AND INTEREST ON TAX	6.29	248.70
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	<u>246.58</u>	<u>80,571.34</u>
Fund 51 FOOD SERVICE FUND		
1610 SALES TO PUPILS	1,982.60	12,434.85
1620 SALES TO ADULTS	500.00	2,572.00
1990 OTHER	0.00	2,208.06
4191 ESSER 3 - CFDA 84.425U	0.00	0.00

Revenue		Monthly Activity	Balance @ EOM
4810	FEDERAL REIMBURSEMENT	2,198.26	21,611.31
5110	OPERATING TRANSFERS IN	0.00	0.00
51	FOOD SERVICE FUND	4,680.86	38,826.22
Fund 53	PRESCHOOL/OST/LITTLE LIONS FUND		
1340	PRESCHOOL TUITION	600.00	3,010.00
1981	DAY CARE CENTER SERVICES	11,157.00	54,938.00
1982	OST - BEFORE AND AFTER SCHOOL PROGRAMS	972.00	14,630.00
1990	OTHER	1,000.00	2,530.00
4810	FEDERAL REIMBURSEMENT	541.82	3,186.33
5110	OPERATING TRANSFERS IN	0.00	0.00
53	PRESCHOOL/OST/LITTLE LIONS FUND	14,270.82	78,294.33
Grand Total:		84,360.15	795,522.01

Big Stone City School District 25-1

## BSCS Expenditure Summary

02/15/2024 10:46 AM

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

Fund Number		Monthly Activity	Balance @ EOM
10	GENERAL FUND	\$ 85,651.05	\$ 643,143.57
21	CAPITAL OUTLAY FUND	\$ 1,506.29	\$ 6,753.80
22	SPECIAL EDUCATION FUND	\$ 13,280.31	\$ 85,868.84
51	FOOD SERVICE FUND	\$ 8,957.85	\$ 49,640.65
53	PRESCHOOL/OST/LITTLE LIONS FUND	\$ 13,760.64	\$ 122,004.04
Grand Total:		\$ 123,156.14	\$ 907,410.90

Per Bank Statement	Ending-	January 31, 2024	
MAIN Account			\$ 480,381.25
CD First State Bank; 4.35%; Maturity 9/10/2024			\$ 241,788.52
(11) ADV PYMT & (71) FLEX Account			\$ 8,694.28
(72) STUDENT COUNCIL Account			\$ 1,699.04

NOTE:



Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
Checking Account ID 1	Fund Number 10	GENERAL FUND
FEB 2024	ADVANCE PAYMENT FUND	02/14/2024
(SCHOOL CHECKING FUND)		70.00 CK# 4671 SCHOLASTIC LEAGUE
(SCHOOL CHECKING FUND)		200.00 CK# 4673 ADAM 3D PRINTING THANK YOU
(SCHOOL CHECKING FUND)		17.00 SCHOOL POSTAGE
Vendor Name ADVANCE PAYMENT FUND		<hr/> 287.00

24-Feb-0001	BMO MASTERCARD	02/26/2024
(PCARD)		134.07 PCARD3 Big Stone Area Hardwar SUPPLIES F
(PCARD)		18.37 PCARD1 Runnings CUSTODIAL SUPPLIES
(PCARD)		26.00 PCARD1 Marathon FUEL GAS CANS
(PCARD)		78.79 PCARD2 Cenex The Lake FUEL
(PCARD)		(17.78) PCARDC AMAZON WINTER WONDERLAND DANCE -
(PCARD)		21.39 PCARDC AMAZON OFFICE SUPPLIES
(PCARD)		190.83 PCARDC Centurylink TELEPHONE
(PCARD)		203.26 PCARD6 VARIOUS STORES FFVP
(PCARD)		243.51 PCARDC AMAZON WINTER WONDERLAND DANCE
(PCARD)		151.96 PCARDC AMAZON COPY PAPER
(PCARD)		69.49 PCARD4 Cenex The Lake FUEL
(PCARD)		71.58 PCARD5 Cenex The Lake FUEL
(PCARD)		70.06 PCARD5 Cenex The Lake FUEL
(PCARD)		69.79 PCARD5 Cenex The Lake FUEL
(PCARD)		79.21 PCARD2 Cenex The Lake FUEL
(PCARD)		58.95 PCARD2 Cenex The Lake FUEL
(PCARD)		63.52 PCARDJ AMAZON STUDENT INCENTIVE QTR AWAR
(PCARD)		51.76 PCARDC AMAZON GR 5 REQ
(PCARD)		6.99 PCARDC AMAZON GR 1 REQ
(PCARD)		6.99 PCARDC AMAZON GR K REQ
(PCARD)		46.25 PCARDC Tubbs Of Soft Wate SOFTENER SALT
(PCARD)		58.75 PCARDC Tristatewat WATER SERV
(PCARD)		44.84 PCARDC AMAZON OFFICE SUPPLIES
(PCARD)		27.94 PCARDC HARTMANS STAFF XMAS PARTY
(PCARD)		324.88 PCARDC Waste Mgmt RECYCLE/GARBAGE
(PCARD)		254.70 PCARDC Cintas CUSTODIAL SERV - DEC 2023
(PCARD)		403.65 PCARDC Cintas CUSTODIAL SERV - NOV 2023
(PCARD)		296.69 PCARDC Cintas CUSTODIAL SERV - OCT 2023
(PCARD)		6.88 PCARDC AMAZON OFFICE SUPPLIES
(PCARD)		45.13 PCARDC AMAZON GR K REQ
(PCARD)		94.03 PCARDC AMAZON MTSS

Vendor Name BMO MASTERCARD	<hr/> 3,202.48
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UTILITIES1-0158 CITY OF BIG STONE CITY 02/08/2024

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(UTILITIES - 1952 BUILDING)		651.47 ELECTRIC 1952 BUILDING
(UTILITIES - 1952 BUILDING)		47.62 WATER & SEWER ETC CHARGES 1952 BUILDING
UTILITIES2-0158 CITY OF BIG STONE CITY		02/08/2024
(UTILITIES-1900)		226.82 ELECTRIC 1900 BUILDING
(UTILITIES-1900)		58.44 WATER & SEWER ETC CHARGES 1900 BUILDING
UTILITIES3-0158 CITY OF BIG STONE CITY		02/08/2024
(UTILITIES - GYM)		1,097.29 ELECTRIC GYM
(UTILITIES - GYM)		53.92 WATER & SEWER ETC CHARGES GYM
Vendor Name CITY OF BIG STONE CITY		<hr/> 2,135.56
1446 CONROY ELECTRIC INC		02/14/2024
(MAINTENANCE & SUPPLIES)		40.00 ELEM HEATER REPAIR
Vendor Name CONROY ELECTRIC INC		<hr/> 40.00
FEB 2024 FOLK, CHRISTOPHER		02/08/2024
(REIMBURSEMENT)		58.65 SUPT MEETING AT LATC
Vendor Name FOLK, CHRISTOPHER		<hr/> 58.65
FEB 2024 FOOD SERVICE FUND		02/08/2024
(SCHOOL FOOD SERVICE FUND)		105.85 WINTER WONDERLAND EVENT FOOD SUPPLIES
Vendor Name FOOD SERVICE FUND		<hr/> 105.85
1/31/2024 STMT GRANT COUNTY REVIEW		02/05/2024
(ADVERTISING)		65.60 DEC 18 2023 BOARD PROCEEDINGS
(ADVERTISING)		16.64 NOTICE OF VACANCY SCHOOL BOARD
(ADVERTISING)		66.60 JAN 15 2024 BOARD PROCEEDINGS
(ADVERTISING)		72.00 WINTER WONDERLAND DANCE AD
Vendor Name GRANT COUNTY REVIEW		<hr/> 220.84
FEB 2024 HUBER, JANELLE		02/06/2024
(REIMBURSEMENT)		95.54 STAFF XMAS PARTY SUPPLIES
(REIMBURSEMENT)		22.73 WINTER WONDERLAND DANCE FUNDR SUPPLIES
Vendor Name HUBER, JANELLE		<hr/> 118.27
16964 LARRY'S REFRIGERATION & HEATING INC		02/14/2024
(MAINTENANCE SERVICES)		105.00 VICTORY COOLER FREEZER REPAIR
Vendor Name LARRY'S REFRIGERATION & HEATING INC		<hr/> 105.00

Invoice Number	Vendor Name	Invoice Date
FEB 2024-0001	NORTHWESTERN ENERGY (UTILITIES - NATGAS)	02/08/2024
Vendor Name	NORTHWESTERN ENERGY	2,238.53 SCHOOL - NAT GAS
		<hr/> 2,238.53
6998	ORTONVILLE PLUMBING & HEATING (MAINTENANCE & SUPPLIES)	02/05/2024
Vendor Name	ORTONVILLE PLUMBING & HEATING	165.00 UNPLUG FLOOR DRAIN IN KITCHEN
		<hr/> 165.00
QTR 2 TUITION	ORTONVILLE PUBLIC SCHOOLS (TUITION, TRANSPORTATION, GENERAL)	02/06/2024
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	37,382.00 QTR 2 GENERAL TUITION BILLING
		<hr/> 37,382.00
FEB 2024	OSTLUND, LYNDA (REIMBURSEMENT)	02/06/2024
Vendor Name	OSTLUND, LYNDA	135.66 MILEAGE TO TAKE MACBOOK FOR REPAIR
		<hr/> 135.66
FEB 2024	ROE, KRISTIN (REIMBURSEMENT)	02/06/2024
Vendor Name	ROE, KRISTIN	61.95 WINTER WONDERLAND DANCE FUNDR SUPPLIES
		<hr/> 61.95
154099	RONGLIEN EXCAVATING INC (MAINTENANCE)	02/06/2024
Vendor Name	RONGLIEN EXCAVATING INC	172.55 1/6 AND 1/9 SNOW REMOVAL
		<hr/> 172.55
FEB 2024	US FOODS (FOOD PURCHASES, CUSTODIAL)	02/08/2024
Vendor Name	US FOODS	351.81 FFVP
		<hr/> 351.81
Fund Number	10	<hr/> 46,781.15
Checking Account ID	1	Fund Number 21 CAPITAL OUTLAY FUND
24-Feb-0001	BMO MASTERCARD	02/26/2024
(PCARD)		289.79 PCARDC Century Business COPIER USAGE
(PCARD)		130.25 PCARDC Century Business COPIER BASE PAY
(PCARD)		1,449.15 PCARDC H & H Car Care EXPEDITION OIL CHA
(PCARD)		1,140.55 PCARDC H & H Car Care BUS OIL CHANGE BRA
Vendor Name	BMO MASTERCARD	<hr/> 3,009.74
1446	CONROY ELECTRIC INC	02/14/2024

Invoice Number	Vendor Name	Invoice Date
Description		Amount Detail Description
(MAINTENANCE & SUPPLIES)		1,921.80 OUTSIDE LIGHTING REPAIR AND REPLACEMENT
(MAINTENANCE & SUPPLIES)		560.00 KITCHEN EXHAUST FAN REPAIR
Vendor Name	CONROY ELECTRIC INC	
		2,481.80

13801	LARRY'S REFRIGERATION & HEATING INC	02/14/2024
(MAINTENANCE SERVICES)		1,350.66 WALK IN FREEZER REPAIR
16965	LARRY'S REFRIGERATION & HEATING INC	02/14/2024
(MAINTENANCE SERVICES)		797.94 AC UNIT ELEM REPAIR
Vendor Name	LARRY'S REFRIGERATION & HEATING INC	
		2,148.60

Fund Number	21		7,640.14
Checking Account ID	1	Fund Number	22
			SPECIAL EDUCATION FUND
24-Feb-0001	BMO MASTERCARD		02/26/2024
(PCARD)			20.00 PCARDC AMAZON SPEECH
(PCARD)			20.00 PCARDC AMAZON SPEECH
(PCARD)			99.95 PCARDC Super Duper SPEECH
Vendor Name	BMO MASTERCARD		
			139.95

QTR 2 TUITION	ORTONVILLE PUBLIC SCHOOLS	02/06/2024
(TUITION, TRANSPORTATION, GENERAL)		6,981.65 QTR 2 SPED TUITION BILLING
Vendor Name	ORTONVILLE PUBLIC SCHOOLS	
		6,981.65

FEB 2024	TOSTENSON, KRISTIN	02/06/2024
(EARLY CHILDHOOD SPED SERVICES)		287.50 EVAL AND IEP
(EARLY CHILDHOOD SPED SERVICES)		100.00 EVAL AND REPORT
Vendor Name	TOSTENSON, KRISTIN	
		387.50

JAN 2024	TRENHAILE, JAY	02/06/2024
(PSYCHOLOGICAL SERVICES)		515.00 COMPLETE INTELL EVAL FOR STUDENT
(PSYCHOLOGICAL SERVICES)		515.00 COMPLETE INTELL EVAL FOR STUDENT
(PSYCHOLOGICAL SERVICES)		515.00 COMPLETE INTELL EVAL FOR STUDENT
Vendor Name	TRENHAILE, JAY	
		1,545.00

Fund Number	22		9,054.10
Checking Account ID	1	Fund Number	51
			FOOD SERVICE FUND
24-Feb-0001	BMO MASTERCARD		02/26/2024
(PCARD)			411.98 PCARD6 VARIOUS STORES SCHOOL FOOD
(PCARD)			28.71 PCARD6 VARIOUS STORES SUPPLIES
(PCARD)			138.84 PCARD6 VARIOUS STORES SUPPLY CHAIN FUNDI

02/14/2024 02:41 PM

Unposted; Batch Description FEBRUARY 26 2024 AP-0001

User ID: C1FOLK

Invoice Number	Vendor Name	Invoice Date	Amount	Description
	BMO MASTERCARD		579.53	
FEB 2024	EAST SIDE JERSEY DAIRY	02/08/2024	294.34	MILK
	(SCHOOL LUNCH MILK)			
	EAST SIDE JERSEY DAIRY		294.34	
547	POLAR PARADICE INC	02/08/2024	268.26	2 CASES OF SLUSHIE FRUIT CONCENTRATE
	(FOOD SERVICE PRODUCTS)			
	POLAR PARADICE INC		268.26	
FEB 2024	US FOODS	02/08/2024	1,335.78	SCHOOL FOOD
	(FOOD PURCHASES, CUSTODIAL)			
	(FOOD PURCHASES, CUSTODIAL)		28.77	2 CASES OF SLUSHIE FRUIT CONCENTRATE
	(FOOD PURCHASES, CUSTODIAL)		456.05	2 CASES OF SLUSHIE FRUIT CONCENTRATE
	US FOODS		1,820.60	
Fund Number	51		2,962.73	
Checking Account ID	1	Fund Number	53	PRESCHOOL/OST/LITTLE LIONS FUND
24-Feb-0001	BMO MASTERCARD	02/26/2024	43.25	PCARD3 HARTMANS CACFP
	(PCARD)		18.52	PCARD3 HARTMANS CACFP
	(PCARD)		33.67	PCARD3 HARTMANS CACFP
	(PCARD)		84.85	PCARD3 HARTMANS CACFP
	(PCARD)		51.55	PCARD3 HARTMANS CACFP
	BMO MASTERCARD		231.84	
FEB 2024	CHRZANOWSKI, SARAH	02/06/2024	78.02	REPLACE EDUCATIONAL MATERIALS
	(REIMBURSEMENT)			
	CHRZANOWSKI, SARAH		78.02	
UTILITIES -0055	CITY OF BIG STONE CITY	02/08/2024	229.44	ELECTRICAL LLLC
	(UTILITIES)		64.53	WATER SEWER ETC LLLC
	(UTILITIES)		32.90	GARBAGE LLLC
	CITY OF BIG STONE CITY		326.87	
1446	CONROY ELECTRIC INC	02/14/2024	40.00	LLC HEATER REPAIR
	(MAINTENANCE & SUPPLIES)			
	CONROY ELECTRIC INC			



02/14/2024 02:41 PM

Unposted; Batch Description FEBRUARY 26 2024 AP-0001

User ID: C1FOLK

Invoice Number Vendor Name

Invoice Date

Description

Amount Detail Description

40.00

FEB 2024 MUENCHOW, RACHELLE  
(REIMBURSEMENT)

02/06/2024

20.00 FINGERPRINT FEE

Vendor Name MUENCHOW, RACHELLE

20.00

LLLC - FEB-0001 NORTHWESTERN ENERGY  
(LLLC UTILITY - NATGAS)

02/08/2024

122.30 LLLC - NAT GAS

Vendor Name NORTHWESTERN ENERGY

122.30

154099 RONGLIEN EXCAVATING INC  
(MAINTENANCE)

02/06/2024

87.55 1/6 AND 1/9 SNOW REMOVAL

Vendor Name RONGLIEN EXCAVATING INC

87.55

FEB 2024 US FOODS  
(FOOD PURCHASES, CUSTODIAL)

02/08/2024

377.82 LLLC CACFP

Vendor Name US FOODS

377.82

Fund Number 53

1,284.40

Checking Account ID 1

67,722.52

	<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											1,483.76
	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:	(31.12)	(26.90)	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											1,265.95
	GROSS:	1,372.34	0.00	0.00	1,372.34	1,372.34	1,465.47	1,497.97	1,497.97	1,410.04		
1,497.97	EMPLOYEE:	(1.40)	0.00	0.00	(85.09)	(19.90)	(87.93)				(37.70)	0.00
	EMPLOYER:				85.09	19.90	87.93	0.00	0.00	0.00	0.68	0.00
ANDESHE	ANDERSON, SHELLY											1,380.76
	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											876.64
	GROSS:	969.83	0.00	0.00	969.83	969.83	0.00	969.83	969.83	969.83		
969.83	EMPLOYEE:	(10.00)	0.00	0.00	(60.13)	(14.06)	0.00				(9.00)	0.00
	EMPLOYER:				60.13	14.06	0.00	0.00	0.00	0.00	0.00	0.00
BRANLIS	BRANDENBURGER, LISA											2,681.51
	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:	(65.21)	(102.65)	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											1,521.52
	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											1,461.83
	GROSS:	1,714.56	1,714.56	0.00	1,714.56	1,714.56	1,824.00	1,824.00	1,824.00	1,714.56		
1,824.00	EMPLOYEE:	(49.79)	(71.78)	0.00	(106.30)	(24.86)	(109.44)				0.00	0.00
	EMPLOYER:				106.30	24.86	109.44	0.00	0.00	0.00	1.10	0.00
CHINMAR	CHINDVALL, MARILYN											78.50
	GROSS:	85.00	85.00	0.00	85.00	85.00	0.00	85.00	85.00	85.00		
85.00	EMPLOYEE:	0.00	0.00	0.00	(5.27)	(1.23)	0.00				0.00	0.00
	EMPLOYER:				5.27	1.23	0.00	0.00	0.00	0.00	0.00	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											1,482.13
	GROSS:	1,639.77	0.00	0.00	1,639.77	1,639.77	1,803.10	1,803.10	1,803.10	1,694.91		
1,803.10	EMPLOYEE:	0.00	0.00	0.00	(101.67)	(23.78)	(108.19)				(87.33)	0.00
	EMPLOYER:				101.67	23.78	108.19	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>
Subtotal:				Female: 30	Male: 6		Total: 36		Net:		59,477.22
GROSS:	71,292.21	30,344.12	0.00	71,599.71	71,599.71	78,989.10	85,298.96	85,548.96	80,559.60		
85,606.46 EMPLOYEE:	(4,210.45)	(1,107.32)	0.00	(4,439.22)	(1,038.21)	(9,389.36)				(5,944.68)	0.00
EMPLOYER:				4,439.22	1,038.21	5,389.36	0.00	0.00	0.00	4,632.52	0.00



Annual; Processing Month 01/2024; 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>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Annual; Processing Month 01/2024; 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	26,841.80	(20,742.78)	6,099.02
10 110	TAXES RECEIVABLE - CURRENT	0.00	602,228.00	602,228.00
10 112	TAXES RECEIVABLE - DELINQUENT	7,523.66	(123.98)	7,399.68
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>268,481.08</u>	<u>581,361.24</u>	<u>849,842.32</u>
Total Assets and Deferred Outflows of Resources:		<u>268,481.08</u>	<u>581,361.24</u>	<u>849,842.32</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)
10 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	301,114.00	301,114.00
10 553	TAXES LEVIED FOR FUTURE PERIODS	62,949.80	300,990.02	363,939.82
	Current Liabilities Subtotal:	<u>62,376.97</u>	<u>602,104.02</u>	<u>664,480.99</u>
<u>Fund Balance</u>				
10 760	FUND BALANCE - UNASSIGNED	206,104.11	(20,742.78)	185,361.33
	Fund Balance Subtotal:	<u>206,104.11</u>	<u>(20,742.78)</u>	<u>185,361.33</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>268,481.08</u>	<u>581,361.24</u>	<u>849,842.32</u>

Annual; Processing Month 01/2024; 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	2,435.21	0.00	2,435.21
	Current Assets Subtotal:	<u>2,435.21</u>	<u>0.00</u>	<u>2,435.21</u>
	Total Assets and Deferred Outflows of Resources:	<u>2,435.21</u>	<u>0.00</u>	<u>2,435.21</u>
<u>Fund Balance</u>				
11 704 005	FUND BALANCE - UNDESIGNATED	2,435.21	0.00	2,435.21
	Fund Balance Subtotal:	<u>2,435.21</u>	<u>0.00</u>	<u>2,435.21</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>2,435.21</u>	<u>0.00</u>	<u>2,435.21</u>

Annual; Processing Month 01/2024; 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	206,155.88	(1,252.67)	204,903.21
21 110	TAXES RECEIVABLE - CURRENT	0.00	211,576.00	211,576.00
21 112	TAXES RECEIVABLE - DELINQUENT	632.82	(21.01)	611.81
21 130	DUE FROM OTHER FUND - DUE FROM FUND 53 LLLC	38,802.07	0.00	38,802.07
Current Assets Subtotal:		<u>245,590.77</u>	<u>210,302.32</u>	<u>455,893.09</u>
Total Assets and Deferred Outflows of Resources:		<u>245,590.77</u>	<u>210,302.32</u>	<u>455,893.09</u>
<u>Current Liabilities</u>				
21 402	ACCOUNTS PAYABLE	0.00	0.00	0.00
21 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	105,788.00	105,788.00
21 553	TAXES LEVIED FOR FUTURE PERIODS	12,551.39	105,766.99	118,318.38
Current Liabilities Subtotal:		<u>12,551.39</u>	<u>211,554.99</u>	<u>224,106.38</u>
<u>Fund Balance</u>				
21 723	RESTRICTED FUND BALANCE - CAPITAL OUTLAY	233,039.38	(1,252.67)	231,786.71
Fund Balance Subtotal:		<u>233,039.38</u>	<u>(1,252.67)</u>	<u>231,786.71</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>245,590.77</u>	<u>210,302.32</u>	<u>455,893.09</u>

Annual; Processing Month 01/2024; 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	149,885.49	(13,033.73)	136,851.76
22 110	TAXES RECEIVABLE - CURRENT	0.00	214,294.00	214,294.00
22 112	TAXES RECEIVABLE - DELINQUENT	1,597.39	(12.84)	1,584.55
22 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>151,482.88</u>	<u>201,247.43</u>	<u>352,730.31</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>151,482.88</u>	<u>201,247.43</u>	<u>352,730.31</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)
22 551	UNAVAILABLE REVENUE - PROPERTY TAXES	0.00	107,147.00	107,147.00
22 553	TAXES LEVIED FOR FUTURE PERIODS	13,443.16	107,134.16	120,577.32
	Current Liabilities Subtotal:	<u>13,443.98</u>	<u>214,281.16</u>	<u>227,725.14</u>
<u>Fund Balance</u>				
22 724	RESTRICTED FUND BALANCE - SPECIAL ED	138,038.90	(13,033.73)	125,005.17
	Fund Balance Subtotal:	<u>138,038.90</u>	<u>(13,033.73)</u>	<u>125,005.17</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>151,482.88</u>	<u>201,247.43</u>	<u>352,730.31</u>



Annual; Processing Month 01/2024; 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	(3,091.75)	(4,276.99)	(7,368.74)
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>14,363.32</u>	<u>(4,276.99)</u>	<u>10,086.33</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>59,336.56</u>	<u>(4,276.99)</u>	<u>55,059.57</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	20,185.62	0.00	20,185.62
	Current Liabilities Subtotal:	<u>20,185.65</u>	<u>0.00</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 01/2024; 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	19,461.41	(4,276.99)	15,184.42
	Fund Balance Subtotal:	<u>27,626.99</u>	<u>(4,276.99)</u>	<u>23,350.00</u>
<u>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</u>		<u>59,336.56</u>	<u>(4,276.99)</u>	<u>55,059.57</u>

Annual; Processing Month 01/2024; 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: 53 PRESCHOOL/OST/LITTLE LIONS FUND</b>				
<u>Current Assets</u>				
53 101	CASH IN BANK	139,036.63	510.18	139,546.81
53 120	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>139,036.63</u>	<u>510.18</u>	<u>139,546.81</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>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u><u>584,600.43</u></u>	<u><u>510.18</u></u>	<u><u>585,110.61</u></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	508,628.19	510.18	509,138.37
	Fund Balance Subtotal:	<u>508,628.19</u>	<u>510.18</u>	<u>509,138.37</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u><u>584,600.43</u></u>	<u><u>510.18</u></u>	<u><u>585,110.61</u></u>

Annual; Processing Month 01/2024; 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	5,656.57	602.50	6,259.07
	Current Assets Subtotal:	5,656.57	602.50	6,259.07
Total Assets and Deferred Outflows of Resources:		5,656.57	602.50	6,259.07
	<u>Fund Balance</u>			
71 704 005	FUND BALANCE - UNDESIGNATED	5,656.57	602.50	6,259.07
	Fund Balance Subtotal:	5,656.57	602.50	6,259.07
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		5,656.57	602.50	6,259.07

Annual; Processing Month 01/2024; 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: 72 AGENCY FUND - STUDENT COUNCIL</b>				
<u>Current Assets</u>				
72 101	CASH	1,846.66	(147.62)	1,699.04
	Current Assets Subtotal:	<u>1,846.66</u>	<u>(147.62)</u>	<u>1,699.04</u>
	<b>Total Assets and Deferred Outflows of Resources:</b>	<u>1,846.66</u>	<u>(147.62)</u>	<u>1,699.04</u>
<u>Fund Balance</u>				
72 704 005	FUND BALANCE - UNDESIGNATED	1,846.66	(147.62)	1,699.04
	Fund Balance Subtotal:	<u>1,846.66</u>	<u>(147.62)</u>	<u>1,699.04</u>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<u>1,846.66</u>	<u>(147.62)</u>	<u>1,699.04</u>



Annual; Processing Month 01/2024; 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</b>	<b>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:** JANUARY 1 2024 CHECK RECONCILIATION      **Processing Month:** 01/2024  
**Checking Account:** 1      **BSCS MAIN CHECKING**

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	01/31/2024	480,381.25

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
37894	NORTHERN PLAINS INSURANCE POOL - VSP	01/02/2024	61.52
37903	CHRISTOPHER FOLK	01/15/2024	59.36
37904	JANELLE HUBER	01/15/2024	168.31
	<b>Total:</b>		<u>349.19</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
480,381.25	(349.19)	480,032.06	480,032.06	0.00

Cleared Automatic Payment Total:	27,992.96
Cleared Checks Total:	34,638.76
Cleared Direct Deposit Total:	(60,623.00)
Cleared Void Total:	
Cleared Cash Receipt Total:	84,360.15
Cleared Manual Journal Entries Total:	(143.57)
Cleared Sales Journal Total:	

# MANUAL JOURNAL ENTRY BOARD REPORT

1/31/2024

ACCT #	DATE	REFERENCE #	DEBIT	CREDIT	DESCRIPTION
51 4810 102	1/30/2024	MJ24-029	10,772.13		MOVE NSLP TO CORR ACCT
51 4810 106	1/30/2024	MJ24-029		10,772.13	MOVE NSLP TO CORR ACCT
10 101	1/8/2024	MJ24-030		134.48	4QTR 2023 SD UI TAX
10 1111 000 250	1/8/2024	MJ24-030	134.48		4QTR 2023 SD UI TAX
10 101	1/10/2024	MJ24-031		9.09	MEDICAID ADMIN FEE
10 2490 000 319	1/10/2024	MJ24-031	9.09		MEDICAID ADMIN FEE
11 101	1/12/2024	MJ24-031		300.00	ADV PYMT CKS
11 1190 000 479 011	1/12/2024	MJ24-031	300.00		ADV PYMT CKS
72 101	1/5/2024	MJ24-031		147.62	STUDENT COUNCIL PAYMENTS
72 1190 000 479 013	1/5/2024	MJ24-031	147.62		STUDENT COUNCIL PAYMENTS
10 553	1/31/2024	MJ24-032	123.98		GRANT COUNTY APPORTIONMENT
10 112	1/31/2024	MJ24-032		123.98	GRANT COUNTY APPORTIONMENT
21 553	1/31/2024	MJ24-032	21.01		GRANT COUNTY APPORTIONMENT
21 112	1/31/2024	MJ24-032		21.01	GRANT COUNTY APPORTIONMENT
22 553	1/31/2024	MJ24-032	12.84		GRANT COUNTY APPORTIONMENT
22 112	1/31/2024	MJ24-032		12.84	GRANT COUNTY APPORTIONMENT
10 110	1/31/2024	MJ24-033	602,228.00		TAXES RECEIVABLE 2024 TO RECORD NEW
10 551	1/31/2024	MJ24-033		301,114.00	TAXES RECEIVABLE 2024 TO RECORD NEW
10 553	1/31/2024	MJ24-033		301,114.00	TAXES RECEIVABLE 2024 TO RECORD NEW
21 110	1/31/2024	MJ24-033	211,576.00		TAXES RECEIVABLE 2024 TO RECORD NEW
21 551	1/31/2024	MJ24-033		105,788.00	TAXES RECEIVABLE 2024 TO RECORD NEW
21 553	1/31/2024	MJ24-033		105,788.00	TAXES RECEIVABLE 2024 TO RECORD NEW
22 110	1/31/2024	MJ24-033	214,294.00		TAXES RECEIVABLE 2024 TO RECORD NEW
22 551	1/31/2024	MJ24-033		107,147.00	TAXES RECEIVABLE 2024 TO RECORD NEW
22 553	1/31/2024	MJ24-033		107,147.00	TAXES RECEIVABLE 2024 TO RECORD NEW
			1,039,619.15	1,039,619.15	TOTAL DEBITS AND CREDITS



# Congratulations

## Big Stone City School District

For meeting all the requirements set forth by the State of South Dakota to be recognized by the Department of Education as an accredited school district in South Dakota.

Awarded 2023-2024  
Valid Through 2028-2029

A handwritten signature in black ink, appearing to read "Joseph Graves".

Joseph Graves  
Secretary of Education

## Folk, Christopher J

---

**From:** doeaccred@state.sd.us  
**Sent:** Tuesday, February 13, 2024 3:53 PM  
**To:** Folk, Christopher J  
**Cc:** Riedy, Kathy  
**Subject:** Accreditation Certificate  
**Attachments:** cert\_template - SIGNED.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

February 13, 2024

Superintendent, Christopher Folk

Big Stone City School District

655 Walnut St

Big Stone City, SD 57216

Dear Superintendent Folk,

This message confirms that your district has successfully undergone a comprehensive accreditation review. The accreditation status of your school has been updated on the SDDOE website at this location:

<http://doe.sd.gov/oatq/K12acredit.aspx>

This does not negate the school's responsibility to maintain and continually update an active school improvement strategy, including data review and goal-setting, as well as submitting yearly information to the Personnel Record Form (PRF) and Student Information Management System (SIMS).

For more complete details regarding the school accreditation process, please visit the Department of Education website at: <http://doe.sd.gov/oatq/districtaccreditation.aspx>

Your accreditation certificate is attached.

Sincerely,

*Kathy Riedy*

Administrator of Accreditation

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 January 15, 2024 @ 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

Meeting called to order by school board member Amy VanLith at 5:00 PM

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

The Pledge of Allegiance was recited.

Motion by Christensen, seconded by Chrzanowski, to approve the proposed agenda. 3 votes yes. Motion Carried.

**Community Input Session:** none

**Communication Items - none**

- Principal Report: Information and fun things happening from around the school and surveys
- Learning Center Director Report – quarterly financial reporting to be presented in March 2024
- 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: ASBSD Letter – assessment scoring above state average

Financial Report

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	51 FOOD SERVICE FUND	53 PRESCHOOL/OUT-SIDE SCHOOL TIME (OST)/LLC FUND
December 1, 2023	BEGINNING BALANCE	\$138,013.83	\$155,402.21	(\$8,175.81)	\$143,757.59
	TOTAL RECEIPTS	\$8,443.00	\$8,518.48	\$10,038.98	\$10,375.99
	TOTAL DISBURSEMENTS	(\$10,1974.82)	(\$14,035.20)	(\$4,954.92)	(\$15,096.95)
December 31, 2023	ENDING BALANCE	\$206,155.88	\$149,885.49	(\$9,091.75)	\$139,036.63

Certificate of Deposit – \$241,788.52

Advance Payment (Fund 11) & Flex Account (Fund 71) – \$8,091.78

Student Council (Fund 72) – \$1,846.66



The following bills were approved:

**GENERAL FUND:** BMO MASTERCARD,(PCARD),3,039.00 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),136.62 CITY OF BIG STONE CITY, (UTILITIES),2,463.70 FOLK, CHRISTOPHER ,(REIMBURSEMENT),59.36 HUBER, JANELLE ,(REIMBURSEMENT),168.31 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),1,289.05 RURAL SOLUTIONS INC,(TECHNOLOGY SERVICES),4,878.08 US FOODS,(FOOD PURCHASES, CUSTODIAL),328.00

**CAPITAL OUTLAY FUND:** BMO MASTERCARD,(PCARD),1,506.29

**SPECIAL EDUCATION FUND:** BIG STONE THERAPIES INC,(THERAPY),449.15

**FOOD SERVICE FUND:** BMO MASTERCARD,(PCARD),1,589.48 CASH-WA DISTRIBUTING CO, (FOOD SERVICE),698.49 CONROY ELECTRIC INC,(MAINTENANCE & SUPPLIES),80.00 EAST SIDE JERSEY DAIRY,(SCHOOL LUNCH MILK),310.42 US FOODS,(FOOD PURCHASES, CUSTODIAL),1,163.81

**PRESCHOOL/LEARNING CENTER/OST FUND:** BMO MASTERCARD,(PCARD),756.37 CITY OF BIG STONE CITY, (UTILITIES),282.36 NORTHWESTERN ENERGY,(UTILITIES - NATGAS),73.57 US FOODS,(FOOD PURCHASES, CUSTODIAL),538.99

### Action Items

Motion by Christensen, seconded by Chrzanowski, to approve the **Consent Agenda**. 3 votes yes. Motion Carried.

- Approval of minutes from previous school board meeting(s); December 18, 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 school board annual election date, April 9, 2024.
- Approval of 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

Resolution (approval of 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 Chrzanowski, seconded by Christensen, roll call vote: 3 votes yes. Resolution was adopted.

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

There were discussions on the following items:

- School board member terms review
- Two year reorganization - ongoing
- Next school board meeting(s): February 19, 2024 (regular meeting) at 6:00 PM in the board room/CEO office.

Motion by Christensen, seconded by Chrzanowski, to adjourn the meeting at 5:22 PM. 3 votes yes. Motion Carried.

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

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

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

COMBINED ELECTION AGREEMENT  
FOR 2024 JUNE PRIMARY

This agreement is entered into between Grant County and Big Stone City School District 25-1, all political subdivisions of the State of South Dakota, for the purpose of conducting a combined election as provided under the provisions of SDCL 9-13-37, 13-7-10.3, 12-2-5 and 12-2-6.

**EFFECTIVE DATE:** This agreement shall become effective on the date that all parties have signed their agreement.

**PURPOSE:** It is the purpose of this agreement for the parties to conduct their individually required elections in one combined election. The combined election will be held on **June 4, 2024**, which is the date of the regular primary election. Elections are being combined to save tax dollars on the cost of individually conducted elections and to encourage a better voter turn-out for all entities.

**COST SHARING:** The parties to this agreement shall share the costs of the combined election as set forth herein.

The Big Stone City School District 25-1 will provide their written ballot language to the County Auditor no later than March 28, 2024.

The cost of the combined election will be \$900.00 for the Big Stone City School District 25-1. These costs include joint legal notices, election workers salaries and election materials such as ballots, poll books, and programming costs for ballots, 450 Tabulator and the Express Vote terminal and all other related expenses.

Grant County will pay all costs associated with the election and the school does agree to reimburse the county for their share of the costs as determined in this agreement.

**ABSENTEE BALLOTS:** Absentee ballots shall be available at the office of the county auditor for voters who wish to vote absentee.

**CANVASSING OF THE VOTE:** Each entity shall canvass the votes of their election at the next meeting following the election as provided by law. Poll books will be opened by the county canvass board, canvassed, resealed, and passed on to the city or school who will canvass, reseal and pass unto the next canvass board. After the completion of the final canvas the poll books will be returned to the county auditor's office.

The Grant County Auditor and the School Business Manager are hereby empowered and directed to cooperate in any manner that will accomplish the purpose and intent of this agreement in order to facilitate this election in the most efficient and economical manner.

ATTEST:

\_\_\_\_\_  
Business Mgr, Big Stone City School 25-1      \_\_\_\_\_  
President, Big Stone City School Board 25-1

Date: \_\_\_\_\_

\_\_\_\_\_  
County Auditor, Grant County

\_\_\_\_\_  
Chair, Grant County Commission

Date: \_\_\_\_\_

COMBINED ELECTION AGREEMENT  
FOR 2024 JUNE PRIMARY

This agreement is entered into between Roberts County and Big Stone City School District 25-1, all political subdivisions of the State of South Dakota, for the purpose of conducting a combined election as provided under the provisions of SDCL 9-13-37, 13-7-10.3, 12-2-5 and 12-2-6.

**EFFECTIVE DATE:** This agreement shall become effective on the date that all parties have signed their agreement.

**PURPOSE:** It is the purpose of this agreement for the parties to conduct their individually required elections in one combined election. The combined election will be held on **June 4, 2024**, which is the date of the regular primary election. Elections are being combined to save tax dollars on the cost of individually conducted elections and to encourage a better voter turn-out for all entities.

**COST SHARING:** The parties to this agreement shall share the costs of the combined election as set forth herein.

The Big Stone City School District 25-1 will provide their written ballot language to the County Auditor no later than March 28, 2024.

The cost of the combined election will be \$900.00 for the Big Stone City School District 25-1. These costs include joint legal notices, election workers salaries and election materials such as ballots, poll books, and programming costs for ballots, 450 Tabulator and the Express Vote terminal and all other related expenses.

Roberts County will pay all costs associated with the election and the school does agree to reimburse the county for their share of the costs as determined in this agreement.

**ABSENTEE BALLOTS:** Absentee ballots shall be available at the office of the county auditor for voters who wish to vote absentee.

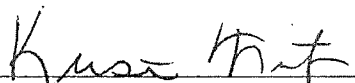
**CANVASSING OF THE VOTE:** Each entity shall canvass the votes of their election at the next meeting following the election as provided by law. Poll books will be opened by the county canvass board, canvassed, resealed, and passed on to the city or school who will canvass, reseat and pass unto the next canvass board. After the completion of the final canvas the poll books will be returned to the county auditor's office.


The Roberts County Auditor and the School Business Manager are hereby empowered and directed to cooperate in any manner that will accomplish the purpose and intent of this agreement in order to facilitate this election in the most efficient and economical manner.

ATTEST:

\_\_\_\_\_  
Business Mgr, Big Stone City School 25-1      \_\_\_\_\_ President, Big Stone City School Board 25-1

Date: \_\_\_\_\_

  
\_\_\_\_\_  
County Auditor, Roberts County

  
\_\_\_\_\_  
Chair, Roberts County Commission

Date: Feb. 6, 2024

# Big Stone City School District #25-1, South Dakota Comprehensive Plan/Program Narrative

**Free and Appropriate Public Education (FAPE) 34 C.F.R. §§ 300.101-300.108, 300.110; ARSD 24:05:13:02**

The district/cooperative and all member schools/districts will make available to all children with disabilities residing in the district(s) between the ages of 3 and 21, inclusive, including children with disabilities who have been suspended or expelled from school, as provided for in 300.530(d); 24:05:26 and 24:05:26.01, ARSD.

**State monitoring -- Primary focus. ARSD 24:05:20:18.01.**

The department shall monitor the implementation of this article, enforce this article in accordance with §§ 24:05:20:23.03 and 24:05:20:23.04 and annually report on performance under this article. The primary focus of the department's monitoring activities shall be on:

- (1) Improving educational results and functional outcomes for all children with disabilities; and
- (2) Ensuring that public agencies meet the program requirements under Part B of the IDEA, with a particular emphasis on those requirements that are most closely related to improving educational results for children with disabilities.

As a part of its responsibilities under this section, the department shall use quantifiable indicators and such qualitative indicators as are needed to adequately measure performance in the priority areas identified in § 24:05:20:18.02 and the indicators established by the U.S. Secretary of Education for the state performance plan.

The Big Stone City School District #25-1 has formally adopted the following policies and procedures as their comprehensive plan for special education. The intent of this document is to identify the responsibilities of the district and the Agency.

CERTIFICATION- I certify that I have read and reviewed the above assurance and will comply with all provisions of applicable federal and state laws.

---

Signature of Authorized Official \_\_\_\_\_ Date \_\_\_\_\_

---

Typed Name and Title \_\_\_\_\_

---

Address/State/Zip \_\_\_\_\_ Telephone Number \_\_\_\_\_

\*This page must be signed by the school district official listed above and returned to:

Dept of Education Special Education Programs

800 Governor's Drive

Pierre, SD 57501

When necessary for FAPE, the district will provide extended school year services to students with disabilities at no cost to the parents.

- Nonacademic services; 300.107; ARSD 24:05:28:06

To the maximum extent possible, the district will ensure that students with disabilities are allowed to participate with non-disabled peers during nonacademic services such as extracurricular activities, meals and recess. If supplementary aids and services are necessary to achieve this integration, the district will provide them.

- Physical education; 300.108; ARSD24:05:28:08

To the maximum extent possible, the district will allow students with disabilities to participate in physical education classes with non-disabled peers unless a student requires specially designed physical education in the child's IEP.

- Program options; 300.110; ARSD24:05:28:04

To the maximum extent possible, the district will ensure that students with disabilities have access to the same program options as students without disabilities, such as art, music, consumer education, and vocational education.

## **SECTION II: Full educational opportunity goal (FEOG) 34 C.F.R. § 300.109; ARSD 24:05:22:04, ARSD24:05:22:04.01**

The district/cooperative and all member schools/districts will have in effect policies and procedures, demonstrating that the district/cooperative has established a goal of providing full educational opportunity to all children with disabilities, aged three through twenty-one, and include a timetable for accomplishing that goal.

### District Narrative:

The Big Stone City School, consistent with the timetable established by the State of South Dakota and Part B of the Individuals with Disabilities Education Act (IDEA), has a goal of providing full educational opportunity to all children with disabilities, aged three through twenty-one. The district will review data annually to guide decisions with regard to adjustments in its programs to ensure appropriate services to all students with disabilities.

## **SECTION III: Child Find 34 C.F.R. § 300.111; Child Identification ARSD 24:05:22**

The district/cooperative and all member schools/districts must have in effect policies and procedures for ensuring that all children with disabilities who reside within the boundaries of the district/cooperative member districts, including those who are homeless children or are wards of the state, and children with disabilities who attend private schools, regardless of the severity of their disabilities, who are in need of special education and related services are identified, located, and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. Specific reference in the narrative to include:

- Use of the term developmental delay; ARSD 24:05:24.01:09
- Children who may be suspected of having a disability, and in need of special education, even though they are advancing from grade to grade, 300.111(c)(1); ARSD 24:05:22:01
- Children who are highly mobile, including migrant children, 300.111(c)(2); ARSD 24:05:22:01

### District Narrative:

The Big Stone City School, has in effect policies and procedures to ensure that all children with disabilities who reside within the boundaries of the district/cooperative member districts and who may be in need of special education and related services are located, identified, and evaluated according to all relevant regulations. This includes those students who may be homeless or wards of the state, as well as children with disabilities who may attend private schools within the jurisdiction of the district. Child find includes our ongoing efforts to identify pre-school and school age students with disabilities through our referral and evaluation procedures, as well as our periodic yearly screening of preschoolers who may be experiencing developmental delays. Conversations are had with our city office when new families arrive to confirm if there are school age children in the household, along with identifying children with disabilities. Current students within the school are identified by first observation by the schoolteacher who would then refer to a Teacher Assistance Team (TAT) meeting to then determine if evaluations and further discussion of supports are needed for the student. Following normal IEP timeline processes.

- Upon initial referral or parent request for an evaluation;
- Upon request by the parent;
- In accordance with discipline procedures outlined in the procedural safeguards document;
- Upon receipt of the first state complaint or first due process complaint in a given school year.
- Opportunity to examine records; parent participation in meetings; 300.501(a)(b)(c); ARSD 24:05:30:02

The district ensures the parents of a child in need of special education or special education and related services shall be afforded an opportunity to inspect and review all education records concerning the identification, evaluation, and educational placement of the child and the provisions of a free appropriate public education to the child.

- Independent educational evaluations; 300.502;ARSD24:05:30:03

The district ensures a parent has the right to an independent educational evaluation (IEE) at public expense if the parent disagrees with an evaluation obtained by the district subject to the conditions in this section.

Each district shall provide to parents, upon written request for an independent educational evaluation, information about where an independent educational evaluation may be obtained from the school office/school administrator, and the district criteria applicable for independent educational evaluations specified in this section.

If a parent requests an independent educational evaluation, the district may ask for the parent's reason why he or she objects to the public evaluation. However, the explanation by the parent may not be required and the district may not unreasonably delay either providing the independent educational evaluation at public expense or filing a due process complaint to request a due process hearing to defend the public evaluation.

The district will provide to the parents, upon written request for an IEE, evaluator qualification, geographical boundaries to obtain the IEE and cost. The district will allow parent to demonstrate unique circumstances to justify deviating from IEE criteria.

If the parent requests an independent educational evaluation at public expense, the district must, without unnecessary delay, either file a due process complaint to request a hearing under this chapter to show that its evaluation is appropriate, or ensure that an independent educational evaluation is provided at public expense unless the district demonstrates in a hearing that the evaluation obtained by the parent did not meet district criteria. If the district files a due process complaint to request a hearing under this chapter and the final decision is that the evaluation is appropriate, the parent still has the right to an independent educational evaluation, but not at public expense. (see independent evaluator criteria at end of the comprehensive plan)

A parent is entitled to only one independent educational evaluation at public expense each time the district conducts an evaluation with which the parent disagrees.

If the parent obtains an independent educational evaluation at public expense or shares with the district an evaluation obtained at private expense, the results of the evaluation must be considered by the district, if it meets district criteria, in any decision made with respect to the provision of a free appropriate public education to the child and may be presented by any party as evidence at a hearing under this chapter regarding that child.

If a hearing officer requests an independent educational evaluation as part of a hearing, the cost of the evaluation must be at public expense. If an independent evaluation is made at public expense, the criteria under which the evaluation is obtained, including the location of the evaluation and the qualifications of the examiner, must be the same as the criteria which the district uses when it initiates an evaluation to the extent those criteria are consistent with the parent's right to an independent educational evaluation. Each district shall provide to parents, on request, information about where an independent educational evaluation may be obtained.

For the purposes of this section, the term, independent education evaluation, means an evaluation conducted by a qualified examiner who is not employed by the district responsible for the education of the child in question. For purposes of this section, the term, public expense, means that the district either pays for the full cost of the evaluation or ensures that the evaluation is otherwise provided at no cost to the parent consistent with §§ 24:05:14:01 to 24:05:14:01.05, inclusive.

Except for the criteria described in this section, a district may not impose conditions or timelines related to obtaining an independent educational evaluation at public expense.

- Prior written notice; content of notice; 300.503;ARSD24:05:30:04

**SECTION XIV: Personnel Qualifications 34 C.F.R. § 300.156; ARSD24:05:16:16 & ARSD24:05:16:01**

The district/cooperative and all member schools/districts will ensure that personnel necessary to carry out the provision of special education and related services are appropriately and adequately prepared and trained, including that those personnel have the content knowledge and skills to serve children with disabilities, including related service personnel and paraprofessionals. Each district/cooperative will take measurable steps to recruit, hire, train, and retain highly qualified personnel to provide special education and related services to children with disabilities (24:05:16:05, ARSD).

District Narrative:

The Big Stone City School ensure that only appropriately certified and/or licensed professionals will be employed to provide services to students with disabilities. In addition, the district will provide ongoing training to all staff and paraprofessionals to assist all in the provision of services to students with disabilities. Further, the district ensures that each special education teacher at the elementary, middle, and high school level is highly-qualified per the standards of the ESEA. The district will take steps to recruit, hire, train and retain highly qualified personnel as specified under SD administrative rule.

- Personnel qualifications; ARSD24:05:16:16

The district will ensure that staff qualifications will be reviewed and appropriate licensure/certification is in place prior to the commencement of contract payments. (Teacher #11) and new staff will meet requirements

- Paraprofessionals and assistants; ARSD 24:05:16:16:01

Paraprofessionals and assistants who are appropriately trained and supervised in accordance with this section may be used to assist in the provision of special education and related services to children with disabilities under Part B of the Individuals with Disabilities Education Act. At a minimum, the following standards must be met:

- (1) Paraprofessionals must have a high school diploma or GED;
- (2) Paraprofessionals must work within defined roles and responsibilities as identified by the school district;
- (3) Paraprofessionals must work under the supervision of, and be evaluated by, certified staff; and
- (4) Each school district must describe the training to be provided paraprofessionals in the staff development component of the district's comprehensive plan under § 24:05:16:05. This training includes all trainings done by the managing certified special education teacher, our school led professional development opportunities at the beginning and throughout the school year, South Dakota Department of Education Special Education trainings done throughout the school year, and/or any other special education trainings there may be that is not described in the listing above.

**SECTION XV: Performance Goals and Indicators 34 C.F.R. § 300.157; ARSD24:05:14:13**

The district/cooperative and all member schools/districts will ensure the implementation of state established performance goals and indicators for students with disabilities within their jurisdiction. Specific reference must include:

- Student information management system (SIMS)

District Narrative:

The Big Stone City School will comply with all requests by the SEA for data submission that is instrumental in monitoring the performance of the student population with respect to state established performance goals and indicators, and will submit such data on a timely basis.

The district assigns an individual to enter enrollment data and special education data. Individuals range from District Secretaries, Federal Program Directors, Administrators, Special Education Directors/Teachers, Business Managers or Title I Coordinators. Data is entered on a regular basis.

The district may review data by maintaining running records of State Performance Plan data, generating SD December Child Count reports, SD STARS reports for review, and/or review IEP data. A review of district data for accuracy will occur on a regular basis.

The district Special Education Director/Coordinators contact the appropriate State Program to make data corrections and are responsible for SEP data verifications.

Districts use a variety of processes such as staff needs assessments, parent, staff and student surveys, review of test scores and data retreats to determine systemic district issues and training.