

DOUGLAS SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA

Monday, December 9, 2024

**VANDENBERG ELEMENTARY SCHOOL - Library Conference Room
561 Briggs Street
Box Elder, SD 57719**

5:00 PM

DOUGLAS SCHOOL DISTRICT INVITES YOU TO ATTEND A SCHEDULED ZOOM ROOM MEETING:

Join Zoom Meeting

<https://sdk12.zoom.us/j/96142520340?pwd=O8Kw0REkVyjMoRZYmsdHnMwUPxUJqm.1>

Meeting ID: 961 4252 0340

Passcode: 493597

Individuals attending virtually and desiring to speak during public forum should email their request to the Superintendent's Office (Kevin.Case@k12.sd.us or Jackie.McPherson@k12.sd.us), including all identifying information by noon of the day of the board meeting.

{{Name: Agenda Item Name}}

1. Call Meeting To Order:
2. Pledge of Allegiance and Moment of Silence In Honor Of Fallen Soldiers And Active Duty Persons:
3. Recognition:
4. Review of Board Working Agreements:
 - We ask
 - We learn
 - We lead
- 5.
6. Public Forum:
7. Approval of Agenda:
8. Consent Agenda Items:
 - A. Approval of Regular Meeting Minutes of November 25, 2024.
 - B. Approve Personnel Action
 - C. Approve the Purchases and Issuing of Accounts Payable and Payroll

- D. Approve thirteen (13) high school students for early graduation (graduation in fewer than eight semesters), pending successful completion of all required classes and credits.
- E. Approve Conflict Disclosures and Waiver Authorizations Pursuant to SDCL 3-23-3
- F. Approve Declaring Library Books as Surplus (surplus for sale or discard).

9. Items Removed From Consent Agenda

10. Elementary and Secondary Curriculum and Instruction Items:

11. Superintendent Items:

A. Approve the following resolution:

BE IT RESOLVED THAT the Douglas School Board hereby recognizes and commends **Dawn Beltran** on the occasion of her retirement. For twenty-three years, Dawn faithfully served the Douglas School District 51-1, dedicating herself to the success of its staff and students.

It is with great sadness that we also acknowledge Dawn's passing on December 2nd, following her courageous battle with ALS. Her planned recognition for retirement now becomes a tribute to her life, work, and countless lives she touched in the Douglas School District and beyond.

Dawn's contributions to our community are immeasurable. She was a beloved colleague, mentor, and friend whose positive spirit and unwavering commitment will never be forgotten. While her loss is deeply felt, we are grateful for the time she spent with us and will carry forward her legacy with pride and purpose.

Our thoughts and prayers remain with her family, friends, colleagues, and the many students whose lives she shaped. We were truly blessed to have her as a part of our District team, and we will continue to honor her memory.

B. Education Savings Plan and School Voucher Program Update

C. Review Superintendent Evaluation Timeline

12. Fiscal Resources Items:

A. Hear report and acknowledge receipt of FY2024 Audit Report conducted by Ketel Thorstenson, LLP.

13. Operational Support Services Items:

A. Approve First Reading of Revised Board Policy DLC - Expense Reimbursements.

B. Approve First Reading of Revised Board Policy DN - School Properties Disposal Procedure.

C. Informational Reading of Revised Board Policy AF - Dangerous Weapons in the Schools

D. Informational Reading of Revised Board Policy DK - Fiscal Management

14. Reports:

A. Superintendent:

B. Committee Reports From Board Members and Comments from Associate Board Members

15. Upcoming Calendar Events:

December 23 - January 7 Winter Break - No School for Students

January 6 - Special BOE Meeting, 5:00 pm

January 6-7 - Staff PD Days

January 13 - BOE Meeting, 5:00 pm

16. Executive Session

17. Action As A Result of Executive Session

18. Adjournment

SECTION	B	TITLE	Board Governance and Operations	FILE	BDDH
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Public Participation at Board Meetings

The School Board recognizes and respects the input which may be provided by the public on school district matters. The Board also recognizes and respects the distinction between a school board meeting that is open to the public and a public hearing held by the school board.

- At a school board meeting which is open to the public, members of the public may be present, observe and listen to the school board conduct its business and may speak during the school board meeting consistent with this policy.
- At a public hearing held by the school board, there is usually one topic to be presented by the District and discussed. The public is given the opportunity to speak and be heard on the topic which is the reason for the public hearing. This type of meeting allows for public participation under the rules designed specifically for that meeting and is not subject to this policy.

This Policy applies only to regularly scheduled school board meetings held in open session. Matters addressed in executive session pursuant to SDCL 1-25-2 are not open to the public.

Personnel matters or complaints that directly or indirectly identify an employee shall not be discussed. Complaints against school employees or students, and complaints related to sexual harassment or bullying, must be addressed according to specific school district policies before being addressed by the School Board.

When a complaint against a school employee or a student is brought to the Board during the public forum, the Board President will direct the person bringing the complaint to the applicable complaint procedure. The complaint procedures are designed to ensure the proper balance in protecting the rights of the person(s) bringing the complaint and the rights of the person against whom the complaint is made. The Board will address the complaint only if the matter has been appealed to the Board pursuant to the applicable complaint policy

Persons making references about a specific school employee or employees, or a specific student or students during the public forum should be mindful that based upon what the person says during the public forum the employee(s) or student(s) about whom the comments are made may have legal recourse against the person voicing the complaint.

Persons speaking during the Public Forum at a school board meeting shall not cause public inconvenience, annoyance, or alarm to the school board or any person, and shall not engage in threatening behavior, make unreasonable noise, be disruptive, boisterous, argumentative, or threatening, shall not make comments which

are disrespectful to one or more persons, and shall not use profanity.

The time designated for Public Forum on the agenda shall be immediately before the adoption of the meeting agenda by the school board.

In order to assure that the Board may conduct its meetings in a respectful and efficient manner, the procedure for public participation at regularly scheduled monthly school board meetings is as follows:

1. Agenda and Non Agenda Items:

- a. Before the meeting is called to order, an individual who desires to speak at a school board meeting must in writing inform the Superintendent, the Business Manager or the Board President of the person's desire to speak and the topic upon which the person intends to speak. The requesting party must sign a form (prepared by the school district) with their name, address, email and topic to be addressed. Individuals attending virtually and desiring to speak during public forum, should email their request to the superintendent's office, including all identifying information, by noon the day of the meeting.
- b. During the time designated for Public Forum, the Board President will recognize the person who signed up to speak and the person may speak on the topic according to the rules set forth in this policy
- c. A speaker shall be granted 5 minutes to present comments to the school board. Upon receiving a request for an extension of time from the speaker, the school board, upon a motion being made and passed by a majority of school board members present and voting, may grant an additional amount of time not to exceed 5 minutes. Additional extensions may be granted only upon a two-thirds vote of school board members present and voting.
- d. Should a number of persons wish to address the school board on the same agenda item, or should the comments become repetitious, the School Board President, in the President's sole discretion, may shorten the time for comments to two minutes per person in order that persons wishing to address the school board may be heard and still allow the school board sufficient time to conduct its agenda business.

2. Adding an Item to the School Board Meeting Agenda in Order to Request Specific School Board Action:

- a. Any person or delegation (with one person being the spokesperson for the delegation) making a specific request to the school board which would require formal action by the school board must present a written request to the Superintendent for the item to be placed on the school board meeting proposed agenda. The written request must be submitted to the Superintendent at least five calendar days before the school board meeting.
- b. The specific request to add an item to the agenda shall clearly identify what is being requested and why, signed by the person making the request, and include the person's name, address, email and telephone number.
- c. The Superintendent will forward the request to the School Board President and the Board President will decide whether the item will be placed on the proposed agenda. Whether any item is to be addressed at the school board meeting is determined by a majority of school

board members at the beginning of the school board meeting when the school board adopts the proposed agenda as printed or adopted after being modified.

- d. If the item on the meeting agenda is adopted by the school board, the person or spokesperson for the delegation who has submitted the request for specific school board action will be granted 10 minutes to explain the request to the school board. Upon receiving a request for an extension of time from the speaker, the school board, upon a motion being made and passed by the majority of school board members present, may grant an additional amount of time not to exceed 5 minutes. Additional extensions may be granted only upon a two-thirds vote of school board members present and voting.
- e. In the sole discretion of the school board, requests to the school board for specific action submitted after the proposed agenda has been posted may be:
 - deferred until the next regular meeting or a special school board meeting, or
 - added to the meeting agenda for discussion purposes only, or
 - added to the agenda for discussion and possible action.

3. Authority of Presiding Officer:

The Board vests in its presiding officer the authority to terminate the right of any person to speak at the end of the time granted pursuant to provision 1.d, provision 1.e, or provision 2.d. as set forth in this policy. The presiding officer may also terminate the right of a person to speak at a school board meeting should the person cause public inconvenience, annoyance, or alarm to the school board or any person, engage in threatening behavior, make unreasonable noise, disturb or be disruptive of an official school board meeting, or when comments are disrespectful to one or more persons, boisterous, argumentative, threatening, or contain profanity.

If deemed necessary by the presiding officer, the presiding officer may contact local law enforcement to have a person removed from the school board meeting as it is a violation of law for a person to intentionally cause or create a risk of serious public inconvenience, annoyance, alarm or disturbance at a school board meeting.

REFERENCES

State Reference:

SDCL 1-25-1	Official meetings open to the public
SDCL 1-25-2	Executive or closed meetings
SDCL 13-32-6	Disturbance of school as a misdemeanor
SDCL 13-8-39	Management of schools by board
SDCL 22-18-35(3)	Disturbing any lawful assembly or meeting

Policy Cross Reference:

BD	School Board Meetings
Bddb	Board Meeting Agendas and Format
BDDC	Agenda Preparation and Dissemination

Adoption History

Approved	9/8/1977		
First Reading of Revision	10/10/1985		
Approved - Revision	11/14/1985		
First Reading	11/17/2014		
Approved	12/8/2014		
First Reading-Rewrite	2/13/2017		
Approved	2/27/2017		
First Reading-Revision	2/28/2022		
Approved	3/14/2022		

**DOUGLAS SCHOOL BOARD
REQUEST TO COMMENT
SPEAKER SIGN IN**

DATE _____

Persons speaking during the Public Forum at a school board meeting shall not cause public inconvenience, annoyance, or alarm to the school board or any person, and shall not engage in threatening behavior, make unreasonable noise, be disruptive, boisterous, argumentative or threatening, shall not make comments which are disrespectful to one or more persons, and shall not use profanity.

Please print legibly.

	Name & Address	Email & Phone #	Topic / Item #
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SECTION	B	TITLE	Board Governance and Operations	FILE	BDDH-E(2)
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Introduction to Public Forum

If the Board/Board President wishes to have the Board President make an introductory statement at the beginning of the Public Forum, the following may serve as a starting point which could be modified at the discretion of the Board/Board President and which is consistent with local Board policy.

This is the time for the Public Forum.

Each individual wishing to address the Board is asked to sign the form on the table in the back of the room with their name, address, email and topic to be addressed being legible. Persons having signed in will be recognized and have an opportunity to speak.

Speakers will have five (5) minutes to present comments to the school board. An extension of time may be granted pursuant to Board policy. Should more than one person wish to address the school board on the same agenda item, or should the comments become repetitious, speaker time may be shortened.

The District has policies related to complaints involving bullying, sexual harassment, school employees or students. Those policies include procedures designed to balance the rights of the person(s) bringing the complaint and the rights of the person against whom the complaint is made. If a complaint about bullying, sexual harassment, school employees or students is brought to the Board during the public forum, the person will be informed as to the applicable complaint procedure.

* Individuals attending virtually and desiring to speak during public forum, instructions are given on the meeting agenda when it is posted to email their request to the superintendent’s office, including all identifying information, by noon the day of the board meeting.

Notes: All Board members should be aware that SDCL 22-18-35(3) says any person who intentionally causes serious public inconvenience, annoyance, or alarm to any other person, or creates a risk thereof by disturbing any lawful assembly or meeting of persons without lawful authority is a criminal offense (Class 2 Misdemeanor). This statute could be referenced in extreme situations if a speaker/group fails to respect the decorum expected during a formal governmental meeting

Adopted: 3/14/2022

MINUTES
DOUGLAS SCHOOL DISTRICT
BOARD OF EDUCATION MEETING

Monday, November 25, 2024

The Douglas School District No. 51-1 Board of Education held a Regular meeting on Monday, November 25, 2024 at 5:00 PM in the library conference room at Vandenberg Elementary School, Box Elder, South Dakota. President Tanya Gray presided. Those present were:

Ben Frerichs: Present via zoom, Tanya Gray: Present, Amy McGovern: Present, Chris Misselt: Absent, Tonya Welch: Present. Paul Koecher: Associate Board Member, absent; Tia Mullin, Associate Board Member, present; Jo Anne Mulholland: Alternate Associate Board Member, present.

All actions in these Minutes were by unanimous vote unless otherwise stated.

President Tanya Gray called the meeting to order at 5:00 p.m.

Board member Ben Frerichs and Superintendent are present via zoom.

There was nothing for public forum.

Motion to approve the agenda. This motion, made by Amy McGovern and seconded by Tonya Welch, Carried.

Motion to approve the consent agenda, Items 7A-7F. This motion, made by Tonya Welch and seconded by Amy McGovern, Carried.

Yea: 4, Nay: 0, Absent: 1

Approved Regular Board Meeting Minutes for November 12, 2024.

Approved Personnel Action for November 25, 2024. (Attachment)

Approved October Financial Reports. (Attachment)

Approved Accounts Payable Report. (Attachment)

Approved appointment of all board members as Legislative Action Network (LAN) members for the 2025 legislative session.

There were no conflicts disclosed as defined in SDCL 3-23.

Superintendent Items:

Motion to approve District Wellness Plan and Budget as recommended by the District Wellness Committee. This ties to the District Strategic Direction Focus Area 4 Community and Well

Being, Strategy 1 to develop a robust mental health/wellness plan for DSD that is responsive to all stakeholders. The Wellness Plan and incentives will kick off to staff in January. This motion, made by Amy McGovern and seconded by Tonya Welch, Carried.

Superintendent Kevin Case outlined the plan to update the District Facilities Master Plan. Work that is funded through the current OLDCC grant. An overview of the scope of the work involved will include: 1) Facilities Master Plan Update (most recent is dated 2019); 2) recommendations for new and existing building configurations; 3) recommendations for facilities needs including remodeling of existing space, additions to existing space and building new space; 4) discussion regarding elementary school boundaries. Currently, in the planning stages with COOP Architecture, RSP & Associates and Leadership Matters to form a committee with stakeholder involvement and to set tentative committee meeting dates.

Board members and Superintendent have proposed a timeline in which to conduct the yearly superintendent evaluation which is to be completed by the second board meeting in February according to Board Policy CBG. Starting with the individual member evaluations due in December through completion of superintendent evaluation in February 2025.

Fiscal Resources Items:

Business Manager Trista Olney shared South Dakota teacher compensation accountability data. In 2016, the SD Legislature passed a half-cent sales tax increase with the purpose of increasing teacher compensation in South Dakota. Since that date, schools have been required to report compensation data (SDCL 13-13-73.6) in an effort to show that the additional dollars are being used for teacher compensation. Each year is currently compared to FY2017 for comparison purposes. Douglas has always made it a priority to compensate our staff with the most competitive salary & benefits package as possible while still being fiscally responsible. The attached report from the State of South Dakota was sorted to show the Districts with the highest average teacher compensation (includes benefits) and the Districts with the highest average teacher salary (does not include benefits). She also compared FY 23 to FY 24 information for both Douglas and the State average. In the 2024 Legislative Session, SB127 passed which requires a minimum teacher salary (\$45,000) AND a minimum average teacher salary increase that aligns with the increase in State Aid. Beginning with FY26, Districts will need to increase their own average teacher salary by 75% of the increase to State Aid. Douglas already meets the minimum teacher salary by a large variance. However, the impact on increasing the average teacher salary each year by a specific percentage may end up being difficult to maintain.

Business Manager Trista Olney shared information from the Legislative Financial FAQ created to answer questions regarding Douglas's growth needs. The data includes five years of history for Capital Outlay revenue, expenditures, and cash balance; Impact Aid revenue, expenditures, and cash balance, as well as comparisons with other districts.

Operational Support Services Items:

Informational Reading of Revised Board Policy DLC - Expense Reimbursements.

Informational Reading of Revised Board Policy DLC - School Properties Disposal Procedure.

Motion to Approve the Revised High School Counselor, Middle School Counselor and Warehouse and Delivery Job Descriptions. This motion, made by Amy McGovern and seconded by Tonya Welch, Carried.

Motion to approve the Memorandum of Understanding between the Douglas School District and Pennington County Sheriff's Office for the School Resource Officer Program for the 2024-25 school year. This motion, made by Tonya Welch and seconded by Amy McGovern, Carried.

Reports:

Committee Reports from Board Members and Comments from Associate Board Members

Ben Frerichs attended the ASBSD Delegate Assembly on Friday, November 22 and voted on the standing positions for education issues for the upcoming legislative session. ASBSD stressed the importance of having all board members as LAN reps.

Tanya Gray also commented on the Delegate Assembly as she attended the ASBSD Board of Directors meetings last week. There are several important educational issues coming up this year, and it is important to be in touch with our local legislators. There are several new ones who were elected this fall.

Motion to adjourn the meeting at 6:02 p.m. This motion, made by Tonya Welch and seconded by Amy McGovern, Carried.

Tanya Gray, President

Trista Olney, Business Manager

_____ Initials

_____ Date

Published once at the total approximate cost of _____.

**DOUGLAS SCHOOL DISTRICT
PERSONNEL ACTION 11/25/2024**

Employee Leave of Absence Requests

Name	Building	Position	Effective Date
Melissa Hartley	VES	Teacher	11/25/2024

Classified Service Factor Bonus

Name	Position/Years	Amount	Dates of Service
Christie Medina	FSW/10 years	\$491.94	11/20/2014-11/20/2024

Classified Resignations/Terminations

Name	Position	Location	Effective Date
Brooke Lappe	6th Girls Volleyball	MS	11/13/2024
Bridget Combs	Custodian	BC	11/12/2024

Classified Voluntary Transfer Request/ Assignments

Name	From Bldg / Position / Hrs / Wage	To Bldg / Position / Hrs / Wage	Effective Date
Angela Milliken	Floater/Custodian/8 hrs/\$19.25	BC/Night Custodian/8 hrs/\$19.75	11/18/2024

Classified Staff Hiring

Name	Location / Position	Wage	Effective Date
Shanice Luke	HS/FSW	\$15.50	11/15/2024
** Jezza Ready	CO/Accounts Payable	\$22.00	12/03/2024

Temporary Hires

Name	Position	Salary	Effective Date
Michaela Doyle	Pentatonic Patriots Choir	\$2,067.00	10/02/2024
Jacqueline Heisler	Anchored 4 Life	\$600.00	10/02/2024
Teresa Keyser	Anchored 4 Life	\$600.00	10/02/2024

Substitute Hires

Name	Substitute Teacher	Substitute Classified	Effective Date
Ryanne Heintz	Substitute Teacher	Per Substitute Pay Rate	11/18/2024

** Personnel Action additions and updates made after initial publication and before scheduled school board

October 1, 2024 FINANCIAL	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION
BALANCE 9/30/24	648,785.22	(713,466.30)	1,852,808.79
RECEIPTS:			
TAXES	48,202.36	36,591.86	19,239.96
INTEREST	1,104.79	0.00	0.00
ADMISSIONS	3,823.00	0.00	0.00
LOCAL	492.08	82.64	0.00
COUNTY	30,380.91	0.00	0.00
STATE	1,368,749.00	0.00	299,174.00
FEDERAL	0.00	0.06	0.00
OTHER	6,152.20	0.00	13,280.99
INTERFUND TRAN.	17,662.38	0.00	0.00
TOTAL RECEIPTS:	1,476,566.72	36,674.56	331,694.95
DISBURSEMENTS:			
VERIFIED CLAIMS	293,414.39	699,896.40	38,962.90
SALARIES	1,841,533.14	0.00	478,201.76
TRANSFERS OUT			
BALANCE 10/31/24	(9,595.59)	(1,376,688.14)	1,667,339.08
BALANCE 10/31/23	365,268.46	1,354,249.39	1,200,615.90

October 1, 2024 FINANCIAL	FEDERAL PROJECTS	UNEMPLOY- MENT FUND
BALANCE 9/30/24	(2,649,292.70)	49,497.51
RECEIPTS:		
LOCAL		
STATE		
FEDERAL	0.00	0.00
REIMBURSEMENTS	0.00	
OTHER (LOCAL) -AFROTC	0.00	0.00
INTERFUND TRAN.		
TRANSFER IN		
TOTAL RECEIPTS:	0.00	0.00
DISBURSEMENTS:		
VERIFIED CLAIMS	73,394.26	348.81
SALARIES	87,387.49	0.00
TRANSFERS OUT		
BALANCE 10/31/24	(2,810,074.45)	49,148.70
BALANCE 10/31/23	(5,924,575.25)	49,497.51

October 1, 2024 FINANCIAL	DEP CARE	MEDICAL REIMB	IMPACT AID
BALANCE 9/30/24	1,506.28	(7,677.33)	27,685,539.54
RECEIPTS:			
INTEREST	0.00	0.00	17,662.38
FEDERAL	0.00	0.00	0.00
LOCAL	1,585.44	3,827.22	0.00
OTHER			
INTERFUND TRAN.			
LOANS			
TOTAL RECEIPTS:	1,585.44	3,827.22	17,662.38
DISBURSEMENTS:			
VERIFIED CLAIMS	1,206.68	3,915.39	0.00
EXPENDITURES/TRANSFERS OUT	0.00	0.00	17,662.38
BALANCE 10/31/24	1,885.04	(7,765.50)	27,685,539.54
BALANCE 10/31/23	1,566.29	(3,840.41)	25,423,222.54

October 1, 2024 FINANCIAL	FOOD SERVICE	FIDUCIARY FUNDS
BALANCE 9/30/24	152,539.03	284,942.18
RECEIPTS:		
INTEREST		
SALES	80,967.59	0.00
STATE	0.00	0.00
FEDERAL	104,119.11	0.00
LOCAL	277.20	71,969.90
OTHER	0.00	
INTERFUND TRAN.		
LOANS		
TOTAL RECEIPTS:	185,363.90	71,969.90
DISBURSEMENTS:		
VERIFIED CLAIMS	85,370.60	38,379.74
SALARIES	87,117.75	0.00
BALANCE 10/31/24	165,414.58	318,532.34
BALANCE 10/31/23	265,225.47	261,449.61

Board Report - For School Board 11/27/2024

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
A & B WELDING SUPPLY COMPANY INC.	184931		1,178.84
AMERICAN LEGION	184933		600.00
ANCORA PUBLISHING	184934		379.85
BEST WESTERN - VERMILLION	184937		201.99
BEST WESTERN PLUS RAMKOTA HOTEL	184938		1,152.00
BLACK HILLS SPECIAL SERVICES COOPERATIVE	184939		2,356.92
BOX ELDER HARDWARE	184940		1,133.83
CARQUEST AUTO PARTS	184942		676.60
CENTURY BUSINESS	184943		59.67
CRESCENT ELECTRIC	184945		960.14
CRUM ELECTRIC SUPPLY CO INC	184946		598.63
CUTTING EDGE LAWN CARE	184947		710.18
DAKOTA BUS SERVICE, INC.	184948		18,804.50
DAKOTA SUPPLY GROUP, INC.	184949		922.82
DAYS INN- MITCHELL	184950		1,141.00
DEMCO, INC	184951		160.25
DENNIS SUPPLY-RC	184952		5,884.02
E-RATE EDUCATIONAL SERVICES LLC	184954		5,000.00
EBACH ENTERPRISES	184953		7,940.00
EVERGREEN OFFICE PRODUCTS	184955		589.00
FLACK TRUCKING INC.	184957		386.30
FLOYD'S TRUCK CENTER	184958		1,057.62
GAME ONE	184959		234.60
GREAT WESTERN TIRE COMPANY	184960		32.95
GRIMMS PUMP SERVICE, INC.	184961		702.00
HAL LEONARD	184962		299.00
HARLOW'S BUS SALES, INC.	184963		304.13
HAUFF MID-AMERICA SPORTS INC.	184964		625.00
HIGH POINT NETWORKS, LLC	184965		172.50
HILL CITY HIGH SCHOOL	184966		30.00
HOLIDAY INN - CITY CENTER	184967		1,391.00
HOT SPRINGS SCHOOL DISTRICT	184968		50.00
HOUGHTON MIFFLIN HARCOURT PUBLISHING	184969		25,500.00
JW PEPPER & SONS, INC.	184970		72.69
KETEL THORSTENSON, LLP	184971		29,178.40

Board Report - For School Board 11/27/2024

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
LEADERSHIP MATTERS LLC	184972		8,998.14
LYNN JACKSON SHULTZ & LEBRUN PC INC	184973		1,654.00
MENARDS	184974		284.58
MG OIL COMPANY, INC.	184975		11,296.43
MIDWEST BUS PARTS, INC.	184976		585.84
MS MAIL	184977		200.00
NEWELL SCHOOL DISTRICT	184978		50.00
NORTH CENTRAL BUS & EQUIPMENT CO. INC	184979		514.04
NOTE COUNSELOR, LLC	184980		79.00
OLSON TOWING	184981		264.25
QUADIENT	184982		182.85
RIVERSIDE TECHNOLOGIES INC	184983		579.00
ROBOTICS EDUCATION & COMPETITION	184984		135.00
SANORBIX LLC	184985		7,000.00
SAPPHIRE BACKGROUND CHECK	184986		450.00
SASD	184987		45.00
SCHOOL LIFE	184988		181.65
SCHOOL SPECIALTY INC.	184989		176.64
STEVENS HIGH SCHOOL ACTIVITIES	184990		72.46
TATCO CONSTRUCTION SERVICES	184991		6,963.00
TEMPERATURE TECHNOLOGY INC	184993		3,630.00
TIMMONS MARKET	184994		249.82
TYLER TECHNOLOGIES	184995		630.00
UNIVERSAL ATHLETIC LLC	184997		3,536.91
VICTOR TECHNOLOGY - SEAT SACK	184999		259.00
WASHINGTON HIGH SCHOOL	185000		892.00
GENERAL FUND			<hr/> 159,396.04
A&J SCREENING	184932		5,133.50
CANFIELD	184941		7,150.00
NORTH CENTRAL BUS & EQUIPMENT CO. INC	184979		125,047.00
RIVERSIDE TECHNOLOGIES INC	184983		8,334.83
TATCO CONSTRUCTION SERVICES	184991		28,957.00
TEAM SPORTS PLANET	184992		6,177.47
UNIVERSAL ATHLETIC LLC	184997		29,161.60
CAPITAL OUTLAY			<hr/> 209,961.40
ASBSD	184935		20.00

Board Report - For School Board 11/27/2024

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
AUTISM PRODUCTS.COM	184936		92.87
EVERY DAY SPEECH	184956		599.00
ULTIMATE SLP - LEARNIX, LLC	184996		559.68
USD CENTER FOR DISABILITIES	184998		160.00
SPECIAL ED			<hr/> 1,431.55
CLIMATE CONTROL SYSTEMS AND SERVICE	184944		20,276.64
GRANTS			<hr/> 20,276.64
			<hr/> 391,065.63
CASH-WA DISTRIBUTING COMPANY, INC.	12599		3,630.70
COCA-COLA BOTTLING CO HIGH COUNTRY	12600		580.50
PAN-O-GOLD BAKING COMPANY, INC.	12601		759.16
PIZZA HUT- BOX ELDER	12602		750.50
PRAIRIE FARMS	12603		5,785.00
REINHART FOOD SERVICE LLC	12604		14,098.18
SERVALL TOWEL & LINEN SUPPLY, INC.	12605		187.80
FOOD SERVICE			<hr/> 25,791.84
			<hr/> 25,791.84
Grand Total:			<hr/> 416,857.47

DOUGLAS SCHOOL DISTRICT**PERSONNEL ACTION 12/09/2024****Classified Retirements**

Name	Position	Location	Effective Date
Dawn Beltran	Instructional Aide/ISS	HS	11/22/2024

Classified Resignations/Terminations

Name	Position	Location	Effective Date
Dawn Beltran	HS Youth 2 Youth	HS	11/22/2024
Halie Stearns	Library Aide	MS	11/04/2024

Classified Voluntary Transfer Request/ Assignments

Name	From Bldg / Position / Hrs / Wage	To Bldg / Position / Hrs / Wage	Effective Date
Juanita Harrington	Warehouse/8 hrs/\$21.50	CO/Receptionist/8 hrs/\$22.25	12/08/2024

Certified Staff Hiring

Name	Location / Position	Wage	Effective Date
Hussein Sanooh	HS/ELA Teacher	\$37,977.05	12/16/2024
Emma Johnson	FC/Teacher	Pending Negotiations	2025-2026

Classified Staff Hiring

Name	Location / Position	Wage	Effective Date
Ashely Feller	BC/Instructional Aide	\$17.00	12/10/2024
Maria Reyes Venegas	Carr/Instructional Aide, EL	\$17.00	TBD
Cassandra Eggers	Trans/Sped Bus Aide	\$15.50	11/25/2024

Temporary Hires

Name	Position	Salary	Effective Date
Cari Kennedy	Fall Drama Technical	\$15.00	2024-2025
Jace Caldwell	6th Intramural BB	\$1,270.00	2024-2025

** Personnel Action additions and updates made after initial publication and before scheduled school

Board Report - For School Board CURRENT

	Amount
AMAZON.COM	2,491.42
BLACK HILLS CHEMICAL CO	1,331.74
BOADWAY, BIANCA	32.96
CHEYENNE CENTRAL DEBATE	567.00
CITY OF BOX ELDER/PUBLIC WORKS DEPT	7,249.52
CLIMATE CONTROL SYSTEMS AND SERVICE	1,841.68
CLUBHOUSE HOTEL & SUITES	162.92
COLICHESKI, KARLEY	86.91
CUSTER SCHOOL DISTRICT	200.00
DAKOTA BUS SERVICE, INC.	4,190.00
DEMCO, INC	78.62
EBACH ENTERPRISES	18,420.00
FERDINAND, ALEXANDER	38.54
GAUDINO, JESSICA	58.98
GRAINGER, INC	1,039.02
HAMPTON INN SIOUX FALLS/SOUTHWEST	2,322.00
HERDER, LEON	45.98
HIGH POINT NETWORKS, LLC	11.00
HOLIDAY INN-SPEARFISH	111.99
HURON CONSULTING GROUP, INC.	11,742.00
iCARE ELECTRONIC REPAIR - Lee Logistics	350.00
INNOVATIVE OFFICE SOLUTIONS	7,386.08
LEAD/DEADWOOD SCHOOL DISTRICT	100.00
MATH LEARNING CENTER, THE	3,564.00
MENARDS	312.93
MIDWEST CONNECT	351.00
NATIONAL ASSOC FOR THE EDUCATION OF HOMELESS CHILDREN & YOUTH	200.00
PETTIT, ANN	672.20
PLOOSTER, KEVIN	167.43
POMP'S TIRE	54.39
RAPID CITY MIDDLE SCHOOL ACTIVITIES	150.00
RIVERSIDE TECHNOLOGIES INC	639.00
SCHWIESOW, MELISSA	59.92
STURGIS BROWN HIGH SCHOOL	125.00
TATCO CONSTRUCTION SERVICES	3,886.00
TEA AREA SCHOOL DISTRICT	2,275.00
TEMPERATURE TECHNOLOGY INC	8,250.00
VERIZON WIRELESS	397.30
Z & S DUST CONTROL SYSTEMS	1,986.00
ZIMMERMAN, SARAH	750.00
GENERAL FUND	83,698.53
ALL AMERICAN ROOFING & SALES, INC	118,851.00
CENTURY BUSINESS	8,825.82
CO-OP ARCHITECTURE	4,000.00
CUTTING EDGE LAWN CARE	60,300.00
CAPITAL OUTLAY	191,976.82
AMAZON.COM	651.10
BEST WESTERN - VERMILLION	575.97
BONILLA, BLANCA	69.62
CARNEGIE LEARNING	80.00
CLUBHOUSE HOTEL & SUITES	162.92
CROOKS, TERESA	40.00
RATWIK, ROSZAK & MALONEY, P.A	742.00
TIMMONS MARKET	122.52

Vendor Name	Amount
USD CENTER FOR DISABILITIES	120.00
SPECIAL EDUCATION	<u>2,564.13</u>
AMAZON.COM	161.35
FEDERAL PROJECTS	<u>161.35</u>
Subtotal	278,400.83
AMAZON.COM	322.70
BLACK HILLS SPECIAL SERVICES COOPERATIVE	60.00
CASH-WA DISTRIBUTING COMPANY, INC.	4,489.79
COCA-COLA BOTTLING CO HIGH COUNTRY	1,023.00
DAKOTA WAREHOUSE	100.00
MARTINEZ, AMANDA	150.00
MCCARTY, KIMBERLY	18.95
PAN-O-GOLD BAKING COMPANY, INC.	737.08
PIZZA HUT- BOX ELDER	513.00
PRAIRIE FARMS	4,049.85
REINHART FOOD SERVICE LLC	9,590.02
SERVALL TOWEL & LINEN SUPPLY, INC.	187.80
FOOD SERVICE	<u>21,242.19</u>
	21,242.19
GRAND TOTAL	299,643.02

PAYROLL EXPENDITURES

NOVEMBER 7 2024

NOVEMBER 21 2024

TOTALS

\$1,235,125.24

\$1,332,045.43

Deleted D: Title	Author	Standard N Published	Call Numbr Barcode	Price	Currency C	Acquisitior	Removed I	Sublocatio	Reason	Funding So Last Circu	Disposal M	Total Circu	Status
12/2/2024 365 more simple science experiments with eve	Churchill, E. Richard (Elmer Richan	ISBN: 1-5751 1998	507.8 CHU T 176174	12.70	USD	#####	95476		Francis Cas	9/10/2024	63		Was Available -- Weeded
12/2/2024 Aircraft	Dos Santos, Julie.	ISBN: 978-1 2010	629.13 DO T 176401	22.85	USD	#####	95476		Francis Cas	9/12/2024	52		Was Available -- Weeded
12/2/2024 The art of DreamWorks Captain Underpants th	Zahed, Ramin.	ISBN: 978-1 2017	791.43 ZAH T 179351	34.16	USD	#####	95476		Francis Cas	9/11/2024	57		Was Available -- Weeded
12/2/2024 Cat	Clutton-Brock, Juliet.	ISBN: 0-751 2004	599.75 CLU T 183003	18.60	USD	#####	95476		Francis Cas	5/9/2024	105		Was Available -- Weeded
12/2/2024 Dark day in the deep sea	Osborne, Mary Pope.	ISBN: 978-1 2008	F OSB T 175052	10.19	USD	#####	95476		Francis Cas	1/30/2024	152		Was Available -- Weeded
12/2/2024 Diary of a wimpy kid : the long haul	Kinney, Jeff.	ISBN: 978-1 2014	F KIN T 150478	6.00	USD	#####	95476		Francis Cas	#####	191		Was Available -- Weeded
12/2/2024 Discord and the Ponyville Players dramarama	Berrow, G. M.	ISBN: 978-1 2015	F BER T 150123	3.00	USD	#####	95476		Francis Cas	3/1/2024	32		Was Available -- Weeded
12/2/2024 Eclipses	Rustad, Martha E. H. (Martha Eliza	ISBN: 978-1 2018	523.7 RUS T 179654	20.54	USD	#####	95476		Francis Cas	#####	9		Was Available -- Weeded
12/2/2024 FGTeEV saves the world!	by FGTeEV ; illustrated by Miguel I	ISBN: 978-1 2022	741.5 FGT T 197085	19.56	USD	#####	95476			10/8/2024	22		Was Available -- Weeded
12/2/2024 Frozen. You're worth melting for	Roth, Megan.	ISBN: 978-1 2020	F ROT T 196870	9.87	USD	#####	95476			10/2/2024	35		Was Available -- Weeded
12/2/2024 Gray wolf pup	Boyle, Doe.	ISBN: 1-561 1993	F BOY T 170844	11.95	USD	#####	95476		Francis Cas	5/2/2024	71		Was Available -- Weeded
12/2/2024 Heroes and villains flip book	Fry, Jason, 1969-	ISBN: 978-1 2009	F FRY T 151546	6.00	USD	#####	95476		Francis Cas	#####	192		Was Available -- Weeded
12/2/2024 Hot rod hamster!	Lord, Cynthia.	ISBN: 978-1 2010	F LOR T 175994	14.44	USD	#####	95476		Francis Cas	9/30/2024	36		Was Available -- Weeded
12/2/2024 --If you lived in the Alaska Territory	Levinson, Nancy Smiler.	ISBN: 0-591 1998	979.8 LEV T 151442	6.00	USD	#####	95476		Francis Cas	#####	0		Was Available -- Weeded
12/2/2024 Inca gold	Becket, Jim.	ISBN: 978-1 2006	F BEC T 181346	10.01	USD	#####	95476		Francis Cas	9/3/2024	51		Was Available -- Weeded
12/2/2024 Jojo's guide to the sweet life	Siwa, Jojo, 2003-	ISBN: 978-1 2017	921 SIW T 179881	20.71	USD	#####	95476			11/4/2024	37		Was Available -- Weeded
12/2/2024 Journey under the sea	Montgomery, R. A.	ISBN: 978-1 2005	F MON T 181347	10.01	USD	#####	95476		Francis Cas	3/20/2024	50		Was Available -- Weeded
12/2/2024 kellogg's rice krispies : treats & more		ISBN: 978-1 2015	641.8 KEL T 150079	11.99	USD	#####	95476		Francis Cas	11/5/2024	123		Was Available -- Weeded
12/2/2024 Lilo & Stitch	Ehrbar, Greg.	ISBN: 978-1 2021	741.5 EHR T 196899	21.00	USD	#####	95476			4/17/2024	35		Was Available -- Weeded
12/2/2024 Magic tree house. 3. Mummies in the morning,	Laird, Jenny, 1969-	ISBN: 978-1 2022	741.5 LAI T 197000	16.68	USD	#####	95476			8/28/2023	8		Was Available -- Weeded
12/2/2024 Marvel super hero adventures. These are the A	West, Alexandra.	ISBN: 978-1 2020	F WES T 196846	19.00	USD	#####	95476			4/10/2024	27		Was Available -- Weeded
12/2/2024 Mermaid sister	Fraser, Mary Ann.	ISBN: 978-1 2008	F FRA T 176670	18.20	USD	#####	95476		Francis Cas	#####	140		Was Available -- Weeded
12/2/2024 My dog's a mommy!	Bennett, Leonie.	ISBN: 978-1 2006	636.7 BEN T 195007	6.00	USD	#####	95476		Francis Cas	9/19/2008	122		Was Available -- Weeded
12/2/2024 My little book of rocks, minerals, and gems	Martin, Claudia.	ISBN: 978-1 2017	549 MAR T 196516	13.92	USD	#####	95476			8/29/2024	12		Was Available -- Weeded
12/2/2024 My Little Pony 5-minute stories	Belle, Magnolia.	ISBN: 978-1 2017	F BEL T 179142	11.19	USD	#####	95476		Francis Cas	8/21/2024	61		Was Available -- Weeded
12/2/2024 One hundred hungry ants	Pinczes, Elinor J.	ISBN: 0-391 1993	F PIN T 170906	15.95	USD	#####	95476		Francis Cas	#####	5		Was Available -- Weeded
12/2/2024 Origami wild animals	Miles, Lisa.	ISBN: 978-1 2014	736.98 MIL T 186165	19.95	USD	#####	95476		Francis Cas	11/9/2023	65		Was Available -- Weeded
12/2/2024 Orville : a dog story	Kimmel, Haven, 1965-	ISBN: 978-1 2003	F KIM T 193425	12.75	USD	#####	95476		Francis Cas	4/10/2015	3		Was Available -- Weeded
12/2/2024 Pokémon. An electric secret	Barbo, Maria S.	ISBN: 978-1 2023	F BAR T 197219	14.66	USD	#####	95476			10/8/2024	18		Was Available -- Weeded
12/2/2024 Pokemon Battle for the Bolt Badge	Whitehill.	ISBN: 978-1	741.5 WHI T 177031	9.99	USD	#####	95476		Francis Cas	#####	31		Was Available -- Weeded
12/2/2024 Police officers	Ready, Dee.	ISBN: 978-1 1997	363.2 REA T 192084	11.95	USD	#####	95476		Francis Cas	10/4/2024	32		Was Available -- Weeded
12/2/2024 Rapunzel's amazing hair	Thorpe, Kiki.	ISBN: 978-1 2010	F THO T 151558	15.00	USD	#####	95476		Francis Cas	9/9/2024	83		Was Available -- Weeded
12/2/2024 Snowmobiles	Fortuna, Lois.	ISBN: 978-1 2017	629.228 FC T 178808	17.00	USD	#####	95476		Francis Cas	3/21/2024	24		Was Available -- Weeded
12/2/2024 The Titanic	Kent, Deborah.	ISBN: 0-511 1993	910 KEN T 171144	18.70	USD	#####	95476		Francis Cas	10/4/2024	94		Was Available -- Weeded
12/2/2024 The true-or-false book of cats	Lauber, Patricia.	ISBN: 0-791 1998	636.8 LAU T 171629	15.95	USD	#####	95476		Francis Cas	9/27/2024	58		Was Available -- Weeded
12/2/2024 Under a mushroom.	Lobel, Anita.	LCCN: 75-1970	F LOB T 153673	6.00	USD	#####	95476		Francis Cas	9/30/2008	2		Was Available -- Weeded

Library Weeding Log

Douglas Middle School

Removed From: 8/19/2024 Removed To: 12/3/2024

12/2/2024 - Copies Removed: 17

Abortion (Removed: 1)

Author: Bailey, Jacqui. ISBN: 978-1-44886017-3 (lib. bdg.) Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
179.7 BAI	T 47276	\$18.25	10/29/2012	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/31/2023	

Was Available -- Weeded -- Total Circulations: 3

The AIDS update (Removed: 1)

Author: Silverstein, Alvin. ISBN: 978-0-7660-2746-6 Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
616.97 SIL	T 45027	\$23.95	12/15/2008	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/18/2021	

Was Available -- Weeded -- Total Circulations: 5

Are you fat? : the obesity issue for teens (Removed: 1)

Author: Gay, Kathlyn. ISBN: 1-46440588-3 Published: 2015

Call Number	Barcode	Price	Acquired	Removed By
616.3 GAY	T 48912	\$17.01	4/15/2015	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/12/2021	

Was Available -- Weeded -- Total Circulations: 10

Beyond bruises : the truth about teens and abuse (Removed: 1)

Author: Gordon, Sherri Mabry. ISBN: 978-0-7660-3064-0 (pbk.) Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
362.76 GOR	T 45542	\$23.95	11/25/2009	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/28/2019	

Was Available -- Weeded -- Total Circulations: 35

Date rape (Removed: 1)

Author: Wilkins, Jessica. ISBN: 978-0-7787-2128-4 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
362.883 WIL	T 46403	\$14.00	9/12/2011	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/9/2019	

Was Available -- Weeded -- Total Circulations: 54

Date rape drugs (Removed: 1)

Author: Conley, Kate ISBN: 978-1-53211415-1 (lib. bdg.) Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
362.88 CON	T 42375	\$25.95	9/18/2018	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/18/2022	

Was Available -- Weeded -- Total Circulations: 15

12/2/2024 - Copies Removed: 17**Depressive disorders (Removed: 1)**

Author: Mooney, Carla, 1970- ISBN: 978-1-60152-504-8 (lib. bdg.) Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
362.25 MOO	T 41259	\$28.95	1/26/2015	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/5/2022	

Was Available -- Weeded -- Total Circulations: 23

Drug use and the family (Removed: 1)

Author: Centore, Michael, 1980- ISBN: 978-1-42223603-1 Published: 2017

Call Number	Barcode	Price	Acquired	Removed By
362.29 CEN	T 22576	\$17.96	1/31/2018	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/4/2022	

Was Available -- Weeded -- Total Circulations: 7

Erasing the ink : getting rid of your tattoo (Removed: 1)

Author: Spalding, Frank. ISBN: 978-1-44884615-3 (lib. bdg.) Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
617.4 SPA	T 46667	\$19.00	11/30/2011	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/18/2017	

Was Available -- Weeded -- Total Circulations: 4

Everything you need to know about sexual abstinence (Removed: 1)

Author: Moe, Barbara A. ISBN: 0-8239-2104-2 Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
613.9 MOE	T 17587	\$18.35	7/27/2000	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/20/2024	

Was Available -- Weeded -- Total Circulations: 18

Gangs (Removed: 1)

Author: Hile, Lori. ISBN: 978-1-43296535-8 (lib. bdg.) Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
364.1 HIL	T 48433	\$25.00	1/24/2014	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			8/22/2024	

Was Available -- Weeded -- Total Circulations: 35

Handling depression (Removed: 1)

Author: Miller, Marie-Therese ISBN: 978-1-53219496-2 (lib. bdg.) Published: 2022

Call Number	Barcode	Price	Acquired	Removed By
362.25 MIL	T 42606	\$25.95	12/13/2021	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			12/7/2022	

Was Available -- Weeded -- Total Circulations: 3

12/2/2024 - Copies Removed: 17**Hate crimes (Removed: 1)**

Author: Laurie Willis, book editor. ISBN: 978-0-7377-2889-7 Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
364.15 HAT	T 45190	\$23.96	12/15/2008	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/5/2022	

Was Available -- Weeded -- Total Circulations: 23

Seeing the gynecologist (Removed: 1)

Author: Waters, Sophie. ISBN: 978-1-40421948-9 Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
618.1 WAT	T 45364	\$19.95	12/15/2008	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/12/2013	

Was Available -- Weeded -- Total Circulations: 3

STDs : what you don't know can hurt you (Removed: 1)

Author: Yancey, Diane. ISBN: 0-7613-1957-3 (lib. bdg.) Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
616.95 YAN	T 33891	\$26.90	1/17/2003	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/25/2021	

Was Available -- Weeded -- Total Circulations: 16

The truth about prescription drugs (Removed: 1)

Author: Leonard, Basia. ISBN: 978-1-44884642-9 (lib. bdg.) Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
362.29 LEO	T 41008	\$23.00	12/16/2011	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/5/2022	

Was Available -- Weeded -- Total Circulations: 24

The ultimate guys' body book : not-so-stupid questions about your body (Removed: 1)

Author: Larimore, Walter L. ISBN: 978-0-310-72323-3 (pbk.) Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
613 LAR	T 47600	\$13.00	10/29/2012	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			8/21/2019	

Was Available -- Weeded -- Total Circulations: 31

9/30/2024 - Copies Removed: 3**Freedom like sunlight : praisesongs for Black Americans (Removed: 1)**

Author: Lewis, J. Patrick. ISBN: 1-56846-163-1 (alk. paper) Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
811 LEW	T 33445	\$17.95	12/18/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			2/9/2010	

9/30/2024 - Copies Removed: 3

Was Available -- Weeded -- Total Circulations: 2

Promises to keep : how Jackie Robinson changed America (Removed: 1)

Author: Robinson, Sharon, 1950- ISBN: 978-0-439-42592-6 Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
796.357 ROB	T 34326	\$16.95	1/12/2005	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			5/2/2017	

Was Available -- Weeded -- Total Circulations: 7

She Sang to the Wind (Removed: 1)

Author: Liz Fayer and Joanna Jones 20220 ISBN: 1-63279-090-4 Published: 2020

Call Number	Barcode	Price	Acquired	Removed By
823.8 FAY	T 14694	\$16.95	3/14/2022	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books				

Was Available -- Weeded -- Total Circulations: 0

9/26/2024 - Copies Removed: 1**A kid's guide to Native American history : more than 50 activities (Removed: 1)**

Author: Dennis, Yvonne Wakim. ISBN: 978-1-55652-802-6 (pbk.) Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
970.004 DEN	T 10012	\$15.00	9/6/2017	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			9/17/2018	

Was Available -- Weeded -- Total Circulations: 3

9/25/2024 - Copies Removed: 29**Anastasia's album (Removed: 1)**

Author: Brewster, Hugh. ISBN: 0-7868-0292-8 Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
921 ANA	T 32049	\$17.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			1/13/2017	

Was Available -- Weeded -- Total Circulations: 10

Blockade-runners and ironclads : naval action in the Civil War (Removed: 1)

Author: Black, Wallace B. ISBN: 0-531-20272-0 Published: 1997

Call Number	Barcode	Price	Acquired	Removed By
973.7 BLA	T 21179	\$22.50	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/18/2017	

Was Available -- Weeded -- Total Circulations: 10

A braid of lives : Native American childhood (Removed: 1)

Author: edited by Neil Philip. ISBN: 0-395-64528-X Published: 2000

9/25/2024 - Copies Removed: 29

Call Number	Barcode	Price	Acquired	Removed By
920 BRA	T 33313	\$20.00	1/31/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/21/2021	

Was Available -- Weeded -- Total Circulations: 4

Enduring wisdom : sayings from Native Americans (Removed: 1)

Author: selected by Virginia Driving Hawk Sneve ; with paintings by Synthia Saint James. ISBN: 978-1-43795259-9 (trade) Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
970 END	T 10050	\$16.95	10/2/2008	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/8/2021	

Was Available -- Weeded -- Total Circulations: 4

Fields of fury : the American Civil War (Removed: 1)

Author: McPherson, James M. ISBN: 978-0-689-84833-9 Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
973.7 MCP	T 33774	\$22.95	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/18/2017	

Was Available -- Weeded -- Total Circulations: 12

Flying higher : the Women Airforce Service Pilots of World War II (Removed: 1)

Author: Langley, Wanda. ISBN: 0-208-02506-5 (alk. paper) Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
940.54 LAN	T 33751	\$25.00	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/24/2017	

Was Available -- Weeded -- Total Circulations: 7

The founders : the 39 stories behind the U.S. Constitution (Removed: 1)

Author: Fradin, Dennis B. ISBN: 0-8027-8972-2 (HC) Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
920 FRA	T 34861	\$22.95	12/14/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/15/2017	

Was Available -- Weeded -- Total Circulations: 3

Georgia O'Keeffe (Removed: 1)

Author: Thomson, Ruth. ISBN: 0-531-12227-1 Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
921 OKE	T 10541	\$10.00	12/3/2010	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/18/2016	

Was Available -- Weeded -- Total Circulations: 6

9/25/2024 - Copies Removed: 29**The good fight : how World War II was won (Removed: 1)**

Author: Ambrose, Stephen E. ISBN: 0-689-84361-5 Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
940.53 AMB	T 33324	\$19.95	12/18/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/16/2019	

Was Available -- Weeded -- Total Circulations: 12

Greet the dawn : the Lakota way (Removed: 1)

Author: Nelson, S. D. ISBN: 978-0-9845041-6-9 (trade) Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
978.004 NEL	T 147708	\$19.00	4/24/2024	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Native American Titles				

Was Available -- Weeded -- Total Circulations: 0

Growing up in revolution and the new nation, 1775 to 1800 (Removed: 1)

Author: Miller, Brandon Marie. ISBN: 0-8225-0078-7 (lib. bdg. : alk. paper) Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
973.3 MIL	T 34039	\$26.60	12/12/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/19/2021	

Was Available -- Weeded -- Total Circulations: 11

Hatshepsut, his majesty, herself (Removed: 1)

Author: Andronik, Catherine M. ISBN: 0-689-82562-5 Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
921 HAT	T 33910	\$17.00	12/12/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/16/2019	

Was Available -- Weeded -- Total Circulations: 10

The hidden children (Removed: 1)

Author: Greenfeld, Howard. ISBN: 0-395-66074-2 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
920 GRE	T 31983	\$15.45	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			12/12/2019	

Was Available -- Weeded -- Total Circulations: 13

If you were there in 1776 (Removed: 1)

Author: Brenner, Barbara. ISBN: 0-02-712322-7 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
973.3 BRE	T 31990	\$16.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/19/2021	

Was Available -- Weeded -- Total Circulations: 9

9/25/2024 - Copies Removed: 29**An indigenous peoples' history of the United States for young people (Removed: 1)**

Author: Reese, Debbie, 1959- ISBN: 978-0-8070-4939-6 Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
970.004 REE	T 147704	\$19.00	4/24/2024	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Native American Titles				

Was Available -- Weeded -- Total Circulations: 0

Langston Hughes : American poet (Removed: 1)

Author: Walker, Alice, 1944- ISBN: 978-0-06-021518-7 Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
921 HUG	T 34102	\$16.89	12/12/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			10/7/2016	

Was Available -- Weeded -- Total Circulations: 1

Let it shine : stories of Black women freedom fighters (Removed: 1)

Author: Pinkney, Andrea Davis. ISBN: 978-0-15-201005-8 Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
920 PIN	T 33485	\$20.00	12/18/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/4/2020	

Was Available -- Weeded -- Total Circulations: 6

Lives of the athletes : thrills, spills (and what the neighbors thought) (Removed: 1)

Author: Krull, Kathleen. ISBN: 0-15-200806-3 (HC) Published: 1997

Call Number	Barcode	Price	Acquired	Removed By
920 KRU	T 32137	\$19.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/7/2016	

Was Available -- Weeded -- Total Circulations: 8

A long and uncertain journey : the 27,000-mile voyage of Vasco da Gama (Removed: 1)

Author: Goodman, Joan E. ISBN: 0-9650493-7-X (hc.) Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
921 GAM	T 33392	\$19.95	12/18/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/14/2021	

Was Available -- Weeded -- Total Circulations: 8

Mummies of the pharaohs : exploring the Valley of the Kings (Removed: 1)

Author: Berger, Melvin. ISBN: 0-7922-7223-4 (hc.) Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
932 BER	T 33620	\$17.95	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/16/2019	

Was Available -- Weeded -- Total Circulations: 15

9/25/2024 - Copies Removed: 29**Persian Gulf War (Removed: 1)**

Author: Gay, Kathlyn. ISBN: 0-8050-4102-8 (alk. paper) Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
956.7044 GAY	T 32086	\$18.90	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			12/11/2015	

Was Available -- Weeded -- Total Circulations: 9

The Pueblo (Removed: 1)

Author: Ortiz, Alfonso, 1939- ISBN: 1-55546-727-X Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
979 ORT	T 32006	\$18.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/24/2011	

Was Available -- Weeded -- Total Circulations: 1

Red, white, blue, and Uncle who? : the stories behind some of America's pa (Removed: 1)

Author: Bateman, Teresa. ISBN: 0-8234-1285-7 Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
929.9 BAT	T 33615	\$15.95	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/26/2017	

Was Available -- Weeded -- Total Circulations: 3

The signers : the fifty-six stories behind the Declaration of Independence (Removed: 1)

Author: Fradin, Dennis B. ISBN: 0-8027-8849-1 Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
920 FRA	T 33954	\$23.85	12/12/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/22/2016	

Was Available -- Weeded -- Total Circulations: 3

The Star People : a Lakota story (Removed: 1)

Author: Nelson, S. D. ISBN: 978-0-8109-4584-5 (pbk.) Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
978 NEL	T 10042	\$14.95	10/2/2008	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/18/2021	

Was Available -- Weeded -- Total Circulations: 7

Talkin' about Bessie : the story of aviator Elizabeth Coleman (Removed: 1)

Author: Grimes, Nikki. ISBN: 0-439-35243-6 Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
921 COL	T 33711	\$16.95	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			4/20/2018	

Was Available -- Weeded -- Total Circulations: 1

9/25/2024 - Copies Removed: 29**To fly : the story of the Wright brothers (Removed: 1)**

Author: Old, Wendie C. ISBN: 978-0-618-13347-5 (trade) Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
920 OLD	T 33800	\$16.00	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			11/26/2014	

Was Available -- Weeded -- Total Circulations: 7

What's the deal? : Jefferson, Napoleon, and the Louisiana Purchase (Removed: 1)

Author: Blumberg, Rhoda. ISBN: 0-7922-7013-4 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
973.4 BLU	T 32544	\$18.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/19/2021	

Was Available -- Weeded -- Total Circulations: 5

Words that built a nation : a young person's collection of historic Americ (Removed: 1)

Author: Miller, Marilyn, 1946- ISBN: 0-590-29881-X Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
973 MIL	T 33130	\$18.95	2/12/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/27/2016	

Was Available -- Weeded -- Total Circulations: 3

9/20/2024 - Copies Removed: 115**A to Z of women in science and math (Removed: 1)**

Author: Yount, Lisa. ISBN: 0-8160-3797-3 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
920 YOU	T 33250	\$40.00	2/12/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/7/2009	

Was Available -- Weeded -- Total Circulations: 1

African-American inventors (Removed: 1)

Author: McKissack, Pat, 1944- ISBN: 1-56294-468-1 (lib. bdg.) Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
920 MCK	T 19198	\$18.40	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/18/2010	

Was Available -- Weeded -- Total Circulations: 1

All quiet on the western front (Removed: 1)

Author: Remarque, Erich Maria, 1898-1970. ISBN: 0-316-73992-8 Published: 1958

Call Number	Barcode	Price	Acquired	Removed By
F REM	T 26381	\$9.20	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Classics			12/2/2021	

9/20/2024 - Copies Removed: 115

Was Available -- Weeded -- Total Circulations: 15

Amelia to Zora : twenty-six women who changed the world (Removed: 1)

Author: Chin-Lee, Cynthia. ISBN: 1-57091-522-9 Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
920 CHI	T 34484	\$15.95	1/6/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			8/31/2011	

Was Available -- Weeded -- Total Circulations: 1

American inventors of the 20th century (Removed: 1)

Author: Jeffrey, Laura S. ISBN: 0-89490-632-1 Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
920 JEF	T 19395	\$20.47	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			8/30/2013	

Was Available -- Weeded -- Total Circulations: 2

Animals on the trail with Lewis and Clark (Removed: 1)

Author: Patent, Dorothy Hinshaw. ISBN: 0-395-91415-9 Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
917.804 PAT	T 33801	\$18.00	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/29/2012	

Was Available -- Weeded -- Total Circulations: 8

Anthology for the earth (Removed: 1)

Author: edited by Judy Allen. ISBN: 0-7636-0301-5 (alk. paper) Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
808.8 ANT	T 32476	\$21.99	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			10/29/2012	

Was Available -- Weeded -- Total Circulations: 4

Archeology (Removed: 1)

Author: McIntosh, Jane. ISBN: 0-679-86572-1 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
930.1 MCI	T 17543	\$27.60	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/3/2014	

Was Available -- Weeded -- Total Circulations: 11

B. Franklin, printer (Removed: 1)

Author: Adler, David A. ISBN: 0-8234-1675-5 Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
921 FRA	T 33596	\$19.95	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			11/10/2010	

Was Available -- Weeded -- Total Circulations: 7

9/20/2024 - Copies Removed: 115**The ballad of the pirate queens (Removed: 1)**

Author: Yolen, Jane. ISBN: 0-15-200710-5 Published: 1995

Call Number	Barcode	Price	Acquired	Removed By
F YOL	T 20928	\$15.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			11/14/2012	

Was Available -- Weeded -- Total Circulations: 1

Barbara McClintock (Removed: 1)

Author: Cullen, J. Heather. ISBN: 0-7910-7248-7 (lib. bdg.) Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
576.5 CUL	T 34187	\$22.95	1/12/2005	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/1/2009	

Was Available -- Weeded -- Total Circulations: 1

Bat Masterson (Removed: 1)

Author: Green, Carl R. ISBN: 0-89490-362-4 Published: 1992

Call Number	Barcode	Price	Acquired	Removed By
921 MAS	T 26408	\$17.75	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/31/2010	

Was Available -- Weeded -- Total Circulations: 4

Bipolar disorder, depression, and other mood disorders (Removed: 1)

Author: Demetriades, Helen A. ISBN: 0-7660-1898-9 (alk. paper) Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
616.85 DEM	T 33938	\$20.95	12/12/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/23/2023	

Was Available -- Weeded -- Total Circulations: 8

The body of Christopher Creed (Removed: 1)

Author: Plum-Ucci, Carol, 1957- ISBN: 0-15-202388-7 (hc) Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
F PLU	T 33164	\$17.00	2/12/2001	998068
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Mystery			9/3/2024	

Was Available -- Weeded -- Total Circulations: 105

Boris Yeltsin (Removed: 1)

Author: Schecter, Kate. ISBN: 0-7910-1749-4 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
921 YEL	T 31957	\$18.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/26/2011	

Was Available -- Weeded -- Total Circulations: 1

9/20/2024 - Copies Removed: 115**Bull's-eye : a photobiography of Annie Oakley (Removed: 1)**

Author: Macy, Sue. ISBN: 0-7922-7008-8 (hc) Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
921 OAK	T 34019	\$17.95	12/12/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			8/30/2013	

Was Available -- Weeded -- Total Circulations: 2

Charlie Parker, musician (Removed: 1)

Author: Frankl, Ron. ISBN: 0-7910-1134-8 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
921 PAR	T 31915	\$18.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/10/2013	

Was Available -- Weeded -- Total Circulations: 2

Claymore and kilt : tales of Scottish kings and castles, (Removed: 1)

Author: Leodhas, Sorche Nic, 1898- LCCN: 67-6499 Published: 1967

Call Number	Barcode	Price	Acquired	Removed By
398.2 NIC	T 10451	\$6.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/2/2021	

Was Available -- Weeded -- Total Circulations: 7

Close to the wind : the Beaufort scale (Removed: 1)

Author: Malone, Peter, 1953- ISBN: 978-0-399-24399-8 (hc.) Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
551.51 MAL	T 35023	\$16.99	4/11/2008	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			11/8/2011	

Was Available -- Weeded -- Total Circulations: 1

Cocaine (Removed: 1)

Author: Burling, Alexis ISBN: 978-1-53211414-4 (lib. bdg.) Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
362.29 BUR	T 42374	\$25.95	9/18/2018	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/18/2023	

Was Available -- Weeded -- Total Circulations: 51

The contender (Removed: 1)

Author: Lipsyte, Robert. ISBN: 0-06-447039-3 (pbk.) Published: 1967

Call Number	Barcode	Price	Acquired	Removed By
F LIP	T 15063	\$17.99	12/9/2019	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Sports			10/5/2022	

Was Available -- Weeded -- Total Circulations: 2

9/20/2024 - Copies Removed: 115**Crystal meth (Removed: 1)**

Author: Burlingame, Jeff, ISBN: 978-1-60870-823-9 (lib. bdg.) Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
616.864 BUR	T 41240	\$23.95	1/26/2015	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/21/2023	

Was Available -- Weeded -- Total Circulations: 35

Dian Fossey (Removed: 1)

Author: Gogerly, Liz. ISBN: 0-7398-5225-6 Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
599.884 FOS	T 33965	\$27.14	12/12/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/24/2009	

Was Available -- Weeded -- Total Circulations: 3

Earthquakes and volcanoes (Removed: 1)

Author: Sutherland, Lin. ISBN: 1-57584-374-9 (hc. : alk. paper) Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
551.22 SUT	T 33206	\$16.99	2/12/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			5/15/2009	

Was Available -- Weeded -- Total Circulations: 4

Edmund Hillary (Removed: 1)

Author: Gaffney, Timothy R. ISBN: 0-516-03052-3 Published: 1990

Call Number	Barcode	Price	Acquired	Removed By
796.5 GAF	T 31201	\$25.27	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/31/2010	

Was Available -- Weeded -- Total Circulations: 1

El Niño : stormy weather for people and wildlife (Removed: 1)

Author: Arnold, Caroline. ISBN: 0-395-77602-3 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
551.6 ARN	T 32269	\$16.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/4/2011	

Was Available -- Weeded -- Total Circulations: 2

Enigmatic events (Removed: 1)

Author: Blackwood, Gary L. ISBN: 0-7614-1889-X Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
904 BLA	T 34815	\$32.79	12/14/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/12/2009	

9/20/2024 - Copies Removed: 115

Was Available -- Weeded -- Total Circulations: 2

Ernest Rutherford : father of nuclear science (Removed: 1)

Author: Pasachoff, Naomi E. ISBN: 0-7660-2441-5 Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
539.7 PAS	T 34638	\$26.60	1/6/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/7/2009	

Was Available -- Weeded -- Total Circulations: 3

Erosion : how land forms, how it changes (Removed: 1)

Author: Stille, Darlene R. ISBN: 0-7565-0854-1 (hardcover) Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
551.3 STI	T 34680	\$25.27	1/6/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/15/2009	

Was Available -- Weeded -- Total Circulations: 2

Everything you need to know about suicide and self-harm (Removed: 1)

Author: Pack-Jordan, Erin. ISBN: 978-1-50818355-6 Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
616.85 PAC	T 14722	\$25.89	2/24/2021	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/25/2022	

Was Available -- Weeded -- Total Circulations: 2

Eyewitness Books Birds (Removed: 1)

Author: David Burnie 2004 ISBN: 0-7566-2774-5 Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
598 BUR	T 11102	\$15.99	5/12/2023	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Favorite fairy tales told in England; (Removed: 1)

Author: Jacobs, Joseph, 1854-1916. LCCN: 59-7345 Published: 1959

Call Number	Barcode	Price	Acquired	Removed By
398.2 HAV	T 15766	\$6.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/30/2015	

Was Available -- Weeded -- Total Circulations: 11

Favorite fairy tales told in Ireland (Removed: 1)

Author: Haviland, Virginia, 1911- LCCN: 61-9282 Published: 1961

Call Number	Barcode	Price	Acquired	Removed By
398.2 HAV	T 15769	\$6.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			8/25/2023	

Was Available -- Weeded -- Total Circulations: 20

9/20/2024 - Copies Removed: 115

Favorite fairy tales told in Norway (Removed: 1)

Author: Haviland, Virginia, 1911- ISBN: 0-316-35053-2 Published: 1961

Call Number	Barcode	Price	Acquired	Removed By
398.2 HAV	T 15770	\$6.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/8/2022	

Was Available -- Weeded -- Total Circulations: 14

From sea to shining sea : a treasury of American folklore and folksongs (Removed: 1)

Author: illustrated by eleven Caldecott Medal and four Caldecott Honor book artists ; compiled by Amy L. Cohn ; illustrated by Molly Bang ... [et al.]. ISBN: 0-590-42868-3 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
810.8 FRO	T 17570	\$34.45	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/18/2012	

Was Available -- Weeded -- Total Circulations: 4

Genius : a photobiography of Albert Einstein (Removed: 1)

Author: Delano, Marfe Ferguson. ISBN: 978-0-7922-9545-7 (lib. bdg.) Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
921 EIN	T 34503	\$17.95	1/6/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			8/30/2013	

Was Available -- Weeded -- Total Circulations: 2

Got geography! : poems (Removed: 1)

Author: selected by Lee Bennett Hopkins ; pictures by Philip Stanton. ISBN: 978-0-06-055601-3 (trade bdg.) Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
811.008 GOT	T 34788	\$16.89	12/14/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/25/2014	

Was Available -- Weeded -- Total Circulations: 14

The great ships (Removed: 1)

Author: O'Brien, Patrick, 1960- ISBN: 0-8027-8774-6 Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
387.2 OBR	T 33580	\$17.85	1/10/2002	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			1/29/2010	

Was Available -- Weeded -- Total Circulations: 7

The Great Wall of China (Removed: 1)

Author: DuTemple, Lesley A. ISBN: 0-8225-0377-8 (lib. bdg. : alk. paper) Published: 2003

9/20/2024 - Copies Removed: 115

Call Number	Barcode	Price	Acquired	Removed By
931 DUT	T 33941	\$27.93	12/12/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/13/2013	

Was Available -- Weeded -- Total Circulations: 6

Gregor Mendel : genetics pioneer (Removed: 1)

Author: Yannuzzi, Della. ISBN: 0-531-12263-8 Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
576.5 YAN	T 34376	\$29.50	1/12/2005	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/30/2009	

Was Available -- Weeded -- Total Circulations: 3

I'm OK, you're OK; a practical guide to transactional analysis (Removed: 1)

Author: Harris, Thomas Anthony. 1913- LCCN: 06-913495 Published: 1969

Call Number	Barcode	Price	Acquired	Removed By
P 616.89 HAR	T 20123	\$6.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			3/28/2024	

Was Available -- Weeded -- Total Circulations: 3

Indian boyhood (Removed: 1)

Author: Eastman, Charles Alexander, 1858-1939. ISBN: 978-0-486-22037-6 (pbk.) Published: 1971

Call Number	Barcode	Price	Acquired	Removed By
973.04975 EAS	T 147701	\$10.00	4/24/2024	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Native American Titles				

Was Available -- Weeded -- Total Circulations: 0

The international dictionary of 20th-century biography (Removed: 1)

Author: Vernoff, Edward. ISBN: 0-453-00529-2 Published: 1987

Call Number	Barcode	Price	Acquired	Removed By
920 VER	T 12492	\$23.75	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/19/2011	

Was Available -- Weeded -- Total Circulations: 9

Invincible Louisa (Removed: 1)

Author: Meigs, Cornelia. Published: 1968

Call Number	Barcode	Price	Acquired	Removed By
921 ALC	T 30810	\$3.87	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/3/2013	

Was Available -- Weeded -- Total Circulations: 2

9/20/2024 - Copies Removed: 115

The invisible thread (Removed: 1)

Author: Uchida, Yoshiko.

ISBN: 0-671-74163-2

Published: 1991

Call Number	Barcode	Price	Acquired	Removed By
921 UCH	T 31669	\$14.98	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			8/27/2013	

Was Available -- Weeded -- Total Circulations: 3

J.M. Barrie : the magic behind Peter Pan (Removed: 1)

Author: Aller, Susan Bivin.

ISBN: 0-8225-4918-2

Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
921 BAR	T 19270	\$19.67	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/13/2013	

Was Available -- Weeded -- Total Circulations: 3

Life on a New World voyage (Removed: 1)

Author: Kling, Andrew A., 1961-

ISBN: 1-59018-163-8

Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
970.01 KLI	T 34573	\$28.70	1/6/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/4/2009	

Was Available -- Weeded -- Total Circulations: 2

Man o' War (Removed: 1)

Author: Farley, Walter, 1915-1989.

ISBN: 0-394-86015-2

Published: 1962

Call Number	Barcode	Price	Acquired	Removed By
F FAR	T 47247	\$12.45	9/19/2012	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Historical Fiction			8/25/2023	

Was Available -- Weeded -- Total Circulations: 8

Maria Goeppert Mayer (Removed: 1)

Author: Ferry, Joseph.

ISBN: 0-7910-7247-9 (lib. bdg.)

Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
921 MAY	T 34201	\$22.95	1/12/2005	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/7/2009	

Was Available -- Weeded -- Total Circulations: 1

Measuring up : experiments, puzzles, and games exploring measurement (Removed: 1)

Author: Markle, Sandra.

ISBN: 0-689-31904-5

Published: 1995

Call Number	Barcode	Price	Acquired	Removed By
530.8 MAR	T 19494	\$14.45	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/16/2010	

Was Available -- Weeded -- Total Circulations: 1

9/20/2024 - Copies Removed: 115**The Milky Way, and other Chinese folk tales (Removed: 1)**

Author: Lin, Ju-ssü, 1923-

LCCN: 61-8193

Published: 1961

Call Number	Barcode	Price	Acquired	Removed By
398.2 LIN	T 25977	\$6.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/4/2017	

Was Available -- Weeded -- Total Circulations: 8

My season with penguins : an Antarctic journal (Removed: 1)

Author: Webb, Sophie.

ISBN: 0-395-92291-7

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
598.47 WEB	T 33532	\$15.00	12/18/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/7/2014	

Was Available -- Weeded -- Total Circulations: 7

Nonstop nonsense (Removed: 1)

Author: Mahy, Margaret.

ISBN: 0-689-50483-7

Published: 1989

Call Number	Barcode	Price	Acquired	Removed By
820 MAH	T 31121	\$12.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/28/2014	

Was Available -- Weeded -- Total Circulations: 12

Patriotic holidays and celebrations (Removed: 1)

Author: Grigoli, Valorie.

ISBN: 0-531-10044-8

Published: 1985

Call Number	Barcode	Price	Acquired	Removed By
394.2 GRI	T 16347	\$10.40	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			12/18/2013	

Was Available -- Weeded -- Total Circulations: 2

Paul Laurence Dunbar : portrait of a poet (Removed: 1)

Author: Reef, Catherine.

ISBN: 0-7660-1350-2

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
921 DUN	T 33489	\$20.95	12/18/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/30/2009	

Was Available -- Weeded -- Total Circulations: 1

Paul Revere's ride (Removed: 1)Author: Longfellow, Henry Wadsworth,
1807-1882.

ISBN: 978-1-59078-869-1 (pbk.)

Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
811 LON	T 47974	\$14.75	3/22/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			9/14/2021	

Was Available -- Weeded -- Total Circulations: 2

9/20/2024 - Copies Removed: 115

Peter Stuyvesant : New Amsterdam and the origins of New York (Removed: 1)

Author: Krizner, L. J. ISBN: 0-8239-5732-2 (lib. bdg.) Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
921 STU	T 27328	\$31.95	4/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/10/2009	

Was Available -- Weeded -- Total Circulations: 1

Pioneer girl : growing up on the prairie (Removed: 1)

Author: Warren, Andrea. ISBN: 0-688-15438-7 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
921 SNY	T 32812	\$15.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/13/2013	

Was Available -- Weeded -- Total Circulations: 1

Pocket guide to spirit animals : understanding messages from your animal s (Removed: 1)

Author: Farmer, Steven. ISBN: 978-1-40193965-6 (pbk.) Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
133.259 FAR	T 14116	\$8.00	5/31/2019	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Poor Richard's almanack : being the choicest morsels of wisdom, written du (Removed: 2)

Author: Franklin, Benjamin. ISBN: 0-88088-918-7 Published: 1952

Call Number	Barcode	Price	Acquired	Removed By
080 FRA	T 21073	\$9.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/2/2011	

Was Available -- Weeded -- Total Circulations: 5

Call Number	Barcode	Price	Acquired	Removed By
080 FRA	T 21074	\$9.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/17/2018	

Was Available -- Weeded -- Total Circulations: 4

The pow wow trail : understanding and enjoying the Native American Pow Wow (Removed: 1)

Author: White, Julia C. (Julia Crites), 1934- ISBN: 1-57067-029-3 (alk. paper) Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
394 WHI	T 10153	\$8.95	12/9/2008	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/15/2019	

Was Available -- Weeded -- Total Circulations: 3

9/20/2024 - Copies Removed: 115**Proudly Red and Black : stories of African and Native Americans (Removed: 1)**

Author: Katz, William Loren. ISBN: 0-689-31801-4 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
920 KAT	T 31945	\$13.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			12/13/2010	

Was Available -- Weeded -- Total Circulations: 1

Remember Pearl Harbor : American and Japanese survivors tell their stories (Removed: 1)

Author: Allen, Thomas B. ISBN: 978-0-7922-3635-1 (lib. bdg.) Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
920 ALL	T 33323	\$17.95	12/18/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/16/2012	

Was Available -- Weeded -- Total Circulations: 19

Robert E. Peary : to the top of the world (Removed: 1)

Author: Calvert, Patricia. ISBN: 0-7614-1242-5 Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
921 PEA	T 33642	\$28.50	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/19/2010	

Was Available -- Weeded -- Total Circulations: 8

Ross Perot : businessman politician (Removed: 1)

Author: Boyd, Aaron, 1955- ISBN: 1-883846-04-8 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
921 PER	T 19534	\$19.39	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/26/2011	

Was Available -- Weeded -- Total Circulations: 4

Sees Behind Trees (Removed: 1)

Author: Dorris, Michael. ISBN: 0-7868-1357-1 (pbk.) Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
F DOR	T 147702	\$5.00	4/24/2024	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Native American Titles				

Was Available -- Weeded -- Total Circulations: 0

Shattered dreams : the story of Mary Todd Lincoln (Removed: 1)

Author: Collins, David R. ISBN: 1-883846-07-2 (cloth) Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
921 LIN	T 19335	\$23.96	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/10/2014	

Was Available -- Weeded -- Total Circulations: 9

9/20/2024 - Copies Removed: 115**Sitting Bull and his world (Removed: 1)**

Author: Marrin, Albert.

ISBN: 0-525-45944-8

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
921 SIT	T 33117	\$27.50	2/12/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			11/14/2016	

Was Available -- Weeded -- Total Circulations: 14

Souder (Removed: 1)

Author: Armstrong, William H. (William Howard), 1914-1999.

ISBN: 0-06-020143-6

Published: 1969

Call Number	Barcode	Price	Acquired	Removed By
F ARM	T 14495	\$4.99	5/19/2021	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Historical Fiction			11/13/2023	

Was Available -- Weeded -- Total Circulations: 2

Spirit like a storm : the story of Mary Shelley (Removed: 1)

Author: Miller, Calvin Craig, 1954-

ISBN: 1-883846-13-7 (cloth)

Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
921 SHE	T 19548	\$20.47	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/21/2009	

Was Available -- Weeded -- Total Circulations: 1

Standoff at Standing Rock : the story of Sitting Bull and James McLaughlin (Removed: 1)

Author: Calvert, Patricia.

ISBN: 0-7613-1360-5 (lib. bdg.)

Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
920 CAL	T 33354	\$24.90	12/18/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			8/29/2016	

Was Available -- Weeded -- Total Circulations: 9

Tasunka : a Lakota horse legend (Removed: 1)

Author: Montileaux, Donald F., 1948-

ISBN: 0-9852905-2-8

Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
978.004 MON	T 147707	\$20.00	4/24/2024	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Native American Titles				

Was Available -- Weeded -- Total Circulations: 0

Tea with milk (Removed: 1)

Author: Say, Allen.

ISBN: 978-1-43797554-3 (trade)

Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
F SAY	T 32889	\$17.00	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			11/15/2012	

Was Available -- Weeded -- Total Circulations: 2

9/20/2024 - Copies Removed: 115**Teens and depression (Removed: 1)**

Author: Buckley, A. W.

ISBN: 978-1-68282-959-2

Published: 2021

Call Number	Barcode	Price	Acquired	Removed By
616.85 BUC	T 14336	\$31.05	2/1/2021	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/12/2021	

Was Available -- Weeded -- Total Circulations: 3

Ten adorable teddy bears to knit : plus all their clothes and accessories (Removed: 1)

Author: Borello, Rachel.

ISBN: 978-1-43800656-7

Published: 2015

Call Number	Barcode	Price	Acquired	Removed By
746.43 BOR	T 14522	\$16.99	11/9/2021	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Thura's diary : my life in wartime Iraq (Removed: 1)

Author: Al-Windawi, Thura.

ISBN: 0-670-05886-6

Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
956.7044 ALW	T 34142	\$15.99	1/12/2005	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/24/2009	

Was Available -- Weeded -- Total Circulations: 2

The trickster and the troll (Removed: 1)

Author: Sneve, Virginia Driving Hawk.

ISBN: 0-8032-9263-5

Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
F SNE	T 147705	\$13.00	4/24/2024	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Native American Titles				

Was Available -- Weeded -- Total Circulations: 0

Suicide (Removed: 1)

Author: Salomon, Ron.

ISBN: 978-0-7910-9007-7 (alk. paper)

Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
616.85 SAL	T 45389	\$37.50	12/15/2008	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/8/2021	

Was Available -- Weeded -- Total Circulations: 38

Uncle Tom's cabin, or, Life among the lowly (Removed: 1)

Author: Stowe, Harriet Beecher, 1811-1896.

ISBN: 0-06-080618-4

Published: 1965

Call Number	Barcode	Price	Acquired	Removed By
F STO	T 28256	\$10.41	3/28/2007	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Classics			9/18/2023	

9/20/2024 - Copies Removed: 115

Was Available -- Weeded -- Total Circulations: 21

Up before daybreak : cotton and people in America (Removed: 2)

Author: Hopkinson, Deborah. ISBN: 978-0-439-63901-9 (hc.) Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
331.7 HOP	T 10172	\$18.99	4/20/2007	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/18/2009	

Was Available -- Weeded -- Total Circulations: 2

Call Number	Barcode	Price	Acquired	Removed By
331.7 HOP	T 34887	\$18.99	12/14/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

The velveteen rabbit, or, How toys become real (Removed: 1)

Author: Bianco, Margery Williams, 1880-1944. ISBN: 0-385-07725-4 Published: 1922

Call Number	Barcode	Price	Acquired	Removed By
F WIL	T 10869	\$12.00	3/22/2018	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			11/18/2020	

Was Available -- Weeded -- Total Circulations: 3

Walter Dean Myers : writer for real teens (Removed: 1)

Author: Jordan, Denise. ISBN: 0-7660-1206-9 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
921 MYE	T 33081	\$20.95	2/12/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/4/2009	

Was Available -- Weeded -- Total Circulations: 2

The wanderings of Odysseus : the story of the Odyssey (Removed: 1)

Author: Sutcliff, Rosemary. ISBN: 0-385-32205-4 Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
883 SUT	T 19575	\$20.25	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/5/2012	

Was Available -- Weeded -- Total Circulations: 3

We the people : poems (Removed: 1)

Author: Katz, Bobbi. ISBN: 0-688-16531-1 (trade) Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
811 KAT	T 33740	\$15.89	1/17/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/13/2012	

Was Available -- Weeded -- Total Circulations: 14

9/20/2024 - Copies Removed: 115**Where the red fern grows : the story of two dogs and a boy (Removed: 1)**

Author: Rawls, Wilson.

ISBN: 0-440-41267-6

Published: 1961

Call Number	Barcode	Price	Acquired	Removed By
F RAW	T 10413	\$7.00	10/19/2017	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Adventure			9/6/2023	

Was Available -- Weeded -- Total Circulations: 23

The white stag (Removed: 1)

Author: Seredy, Kate.

LCCN: 37-37800

Published: 1965

Call Number	Barcode	Price	Acquired	Removed By
398.2 SER	T 28258	\$9.23	3/28/2007	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			12/15/2016	

Was Available -- Weeded -- Total Circulations: 8

Wildfire (Removed: 1)

Author: Morrison, Taylor.

ISBN: 978-0-618-50900-3 (trade)

Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
634.9 MOR	T 34937	\$17.00	12/14/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Oversized Books			12/6/2011	

Was Available -- Weeded -- Total Circulations: 3

Wings and rockets : the story of women in air and space (Removed: 1)

Author: Atkins, Jeannine, 1953-

ISBN: 0-374-38450-9

Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
920 ATK	T 33912	\$17.00	12/12/2003	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/20/2010	

Was Available -- Weeded -- Total Circulations: 2

The world at her fingertips : the story of Helen Keller (Removed: 1)

Author: Dash, Joan.

ISBN: 0-590-90715-8

Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
362.4 DAS	T 33366	\$15.95	12/18/2001	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/5/2014	

Was Available -- Weeded -- Total Circulations: 28

The World Book encyclopedia : 2013. (Removed: 22)

ISBN: 978-0-7166-0113-5

Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
F WOO	T 20314	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Poetry			1/10/2022	

Was Available -- Weeded -- Total Circulations: 2

9/20/2024 - Copies Removed: 115

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20300	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 2

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20301	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 6

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20302	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 4

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20303	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 3

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20304	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 4

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20305	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 5

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20306	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 3

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20307	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 5

9/20/2024 - Copies Removed: 115

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20308	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 2

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20309	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 3

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20310	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 2

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20311	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 2

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20312	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 2

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20313	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 4

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20315	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 3

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20316	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 3

9/20/2024 - Copies Removed: 115

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20317	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 5

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20318	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 3

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20319	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 2

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20320	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 4

Call Number	Barcode	Price	Acquired	Removed By
P 031 WOR	T 20321	\$38.64	2/5/2013	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
Teacher Materials			1/10/2022	

Was Available -- Weeded -- Total Circulations: 3

A writing kind of day : poems for young poets (Removed: 1)

Author: Fletcher, Ralph J. ISBN: 978-1-59078-276-7 (trade bdg.) Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
811 FLE	T 34515	\$17.95	1/6/2006	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/11/2014	

Was Available -- Weeded -- Total Circulations: 12

The year they walked : Rosa Parks and the Montgomery bus boycott (Removed: 1)

Author: Siegel, Beatrice. ISBN: 0-02-782631-7 Published: 1992

Call Number	Barcode	Price	Acquired	Removed By
921 PAR	T 31628	\$13.95	7/27/2000	998075
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/30/2013	

Was Available -- Weeded -- Total Circulations: 6

Deleted: 0, Transferred: 0, Weeded: 165

Deleter Title	Author	Standard ISBN	Publishe Call Numb.	Barcode	Price	Currency	Acquisition Removed	B Sublocal Reason	Funding Sou	Last C Dispc	Total Status	
##### 1st to die : a novel	Patterson, ISBN: 0-311-2001	FIC PAT	T 50132		6.99	USD	##### 97011				27	Was Available -- Weeded
##### 3rd degree : a novel	Patterson, ISBN: 0-311-2004	Fic Pat	T 82159		25.71	USD	##### 97011				11	Was Available -- Weeded
##### 4th of July	Patterson, ISBN: 978-4-2006	Fic Pat	T 82760		13.10	USD	##### 97011				14	Was Available -- Weeded
##### 7th heaven : a novel	Patterson, ISBN: 0-311-2008	Fic Pat	T 83467		23.79	USD	##### 97011				9	Was Available -- Weeded
##### The associate	Grisham, Jr ISBN: 978-4-2009	Fic Gri	T 83754		26.42	USD	##### 97011				5	Was Available -- Weeded
##### Autumn Bones: agent of hel	Carey, Jacq ISBN: 978-4-2013	FIC CAR	T 51705		7.99	USD	##### 97011				0	Was Available -- Weeded
##### The bell jar	Plath, Sylvi ISBN: 0-06-1999	FIC Pla	T 80898		19.00	USD	1/8/2003 97011				10	Was Available -- Weeded
##### Breaking point	Box, C. J. ISBN: 978-4-2013	FIC BOX	T 10243		10.00	USD	##### 97011				4	Was Available -- Weeded
##### Carrie	King, Steph ISBN: 0-67-2000	Fic Kin	T 81827		15.59	USD	1/7/2005 97011				72	Was Available -- Weeded
##### Carry the one	Anshaw, C: ISBN: 978-: 2012	FIC ANS	T 51691		25.00	USD	##### 97011				0	Was Available -- Weeded
##### Cat & Mouse	Patterson, 1997	FIC PAT	T 51937		7.99	USD	##### 97011				22	Was Available -- Weeded
##### The catcher in the rye	Sallinger, J. ISBN: 0-311-1991	FIC SAL	T 82530		11.00	USD	##### 97011				28	Was Available -- Weeded
##### The chamber	Grisham, Jr ISBN: 0-38-1994	FIC GRI	T 51997		7.99	USD	##### 97011				8	Was Available -- Weeded
##### The Chelsea girls : a novel	Davis, Fion ISBN: 978-: 2019	FIC DAV	T 10535		27.00	USD	##### 97011				0	Was Available -- Weeded
##### The child finder : a novel	Denfeld, R: ISBN: 978-4-2017	FIC DEN	T 10245		26.00	USD	##### 97011				1	Was Available -- Weeded
##### Codex	Grossman, ISBN: 0-15-2004	FIC GRO	T 51686		24.00	USD	##### 97011				0	Was Available -- Weeded
##### Cold wind	Box, C. J. ISBN: 978-4-2012	FIC BOX	T 10242		10.00	USD	##### 97011				0	Was Available -- Weeded
##### Collateral damage : a Dreamland thriller	Brown, Dal ISBN: 978-4-2012	FIC BRO	T 51367		10.00	USD	3/5/2015 97011				0	Was Available -- Weeded
##### Confessions of a murder suspect	Patterson, ISBN: 978-4-2012	FIC PAT	T 95091		21.00	USD	##### 97011				11	Was Available -- Weeded
##### Confessions : the private school murders	Patterson, ISBN: 978-4-2013	FIC PAT	T 95092		19.00	USD	##### 97011				6	Was Available -- Weeded
##### Crazy dangerous	Klavan, Ani ISBN: 978-: 2012	FIC KLA	T 76563		13.00	USD	##### 97011				11	Was Available -- Weeded
##### The Cuckoo's calling	Galbraith, J ISBN: 978-4-2014	FIC GAL	T 51880		18.00	USD	##### 97011				4	Was Available -- Weeded
##### Cujo	King, Steph ISBN: 0-671-1981	Fic Kin	T 80457		13.49	USD	##### 97011				31	Was Available -- Weeded
##### The Da Vinci code : a novel	Brown, Dal ISBN: 0-38-2003	Fic Bro	T 82846		11.58	USD	##### 97011				20	Was Available -- Weeded
##### The Danish girl : a novel	Ebershoff, ISBN: 978-4-2001	FIC EBE	T 51817		16.00	USD	##### 97011				3	Was Available -- Weeded
##### Dark currents	Carey, Jacq ISBN: 978-4-2013	FIC CAR	T 51702		7.99	USD	##### 97011				0	Was Available -- Weeded
##### The deep end of the ocean	Mitchard, J ISBN: 0-671-1996	FIC MIT	T 63821		7.00	USD	##### 97011				11	Was Available -- Weeded
##### Desperation	King, Steph ISBN: 0-671-1996	Fic Kin	T 80627		13.84	USD	##### 97011				28	Was Available -- Weeded
##### The expats : a novel	Pavone, Ch ISBN: 978-4-2012	FIC PAV	T 50176		10.00	USD	##### 97011				1	Was Available -- Weeded
##### A fall of marigolds	Meissner, : ISBN: 978-4-2014	FIC MEI	T 51631		15.00	USD	##### 97011				7	Was Available -- Weeded
##### The flight of Gemma Hardy : a novel	Livesey, M: ISBN: 978-4-2012	FIC LIV	T 76441		22.99	USD	2/6/2013 97011				5	Was Available -- Weeded
##### Force of nature	Box, C. J. ISBN: 978-4-2013	FIC BOX	T 10265		10.00	USD	##### 97011				0	Was Available -- Weeded
##### Fourth of July Creek : a novel	Henderson ISBN: 978-4-2014	FIC HEN	T 77711		23.00	USD	##### 97011				26	Was Available -- Weeded
##### The girl who loved Tom Gordon	King, Steph ISBN: 0-67-2000	Fic Kin	T 80590		12.64	USD	4/4/2001 97011				7	Was Available -- Weeded
##### The host : a novel	Meyer, Ste ISBN: 978-4-2008	FIC MEY	T 83633		15.00	USD	##### 97011				5	Was Available -- Weeded
##### Hotel on the corner of bitter and sweet : a novel	Ford, Jamit ISBN: 0-34-2009	FIC FOR	T 50303		10.00	USD	##### 97011				3	Was Available -- Weeded
##### The house girl : a novel	Conklin, Ta ISBN: 978-4-2010	FIC CON	T 51696		14.99	USD	##### 97011				0	Was Available -- Weeded
##### House made of dawn	Momaday, ISBN: 978-4-2010	FIC MOM	T 76333		14.00	USD	##### 97011				4	Was Available -- Weeded
##### House rules : a novel	Picoult, Joc ISBN: 978-4-2010	FIC PIC	T 76236		21.00	USD	##### 97011				0	Was Available -- Weeded
##### House witness : a Joe DeMarco thriller	Lawson, M ISBN: 978-4-2018	FIC LAW	30300007E		26.00	USD	3/2/2018 97011				0	Was Available -- Weeded
##### Hush hush	Lippman, L ISBN: 978-4-2015	FIC LIP	T 51882		15.00	USD	##### 97011				1	Was Available -- Weeded
##### The hypnotist's love story	Moriarty, L ISBN: 978-4-2012	FIC MOR	T 76979		22.00	USD	3/5/2014 97011				4	Was Available -- Weeded
##### I'll be your blue sky	De los Sant ISBN: 978-4-2018	FIC DE	T 78769		23.00	USD	4/3/2019 97011				1	Was Available -- Weeded
##### In the midst of winter : a novel	Allende, Is: ISBN: 978-: 2017	FIC ALL	T 78458		24.00	USD	##### 97011				0	Was Available -- Weeded
##### In this moment : a novel	Kingsbury, ISBN: 978-4-2017	FIC KIN	T 78459		21.00	USD	##### 97011				2	Was Available -- Weeded
##### Inferno : a novel	Brown, Dal ISBN: 978-4-2013	FIC BRO	T 76963		26.00	USD	##### 97011				8	Was Available -- Weeded
##### Into the water	Hawkins, P ISBN: 978-4-2017	FIC HAW	T 78419		24.00	USD	##### 97011				5	Was Available -- Weeded
##### The Japanese lover : a novel	Allende, Is: ISBN: 978-: 2015	FIC ALL	T 51824		28.00	USD	2/3/2016 97011				2	Was Available -- Weeded
##### A journey to the center of the earth	Verne, Jule ISBN: 0-45-2003	FIC VER	T 84265		11.00	USD	##### 97011				1	Was Available -- Weeded
##### The kingdom	Cussler, Ch: ISBN: 978-4-2012	FIC CUS	T 51328		10.00	USD	##### 97011				0	Was Available -- Weeded
##### The last magazine : a novel	Hastings, N ISBN: 978-4-2014	FIC HAS	T 77241		23.00	USD	##### 97011				1	Was Available -- Weeded
##### Lawn boy : a novel	Evison, Jon ISBN: 978-: 2018	FIC EVI	T 78928		23.00	USD	##### 97011				5	Was Available -- Weeded
##### Life expectancy	Koontz, De ISBN: 0-55-2004	FIC KOO	T 50133		10.00	USD	##### 97011				10	Was Available -- Weeded
##### The lions of Fifth Avenue : a novel	Davis, Fion ISBN: 978-: 2020	FIC DAV	T 10542		27.00	USD	##### 97011				0	Was Available -- Weeded

#####	The lives of Tao	Chu, Weslie ISBN: 0-85- 2013	FIC CHU	T 95283	13.00 USD	5/6/2014 97011	####	2	Was Available -- Weeded
#####	The London train	Hadley, Te ISBN: 978-1 2011	FIC HAD	T 10532	15.00 USD	9/1/2020 97011	####	0	Was Available -- Weeded
#####	Lone wolf : a novel	Picoult, Jor ISBN: 978- 2012	FIC PIC	T 84909	24.00 USD	##### 97011	####	6	Was Available -- Weeded
#####	The long Earth	Pratchett, ISBN: 978-1 2012	FIC PRA	T 77243	22.00 USD	##### 97011	####	2	Was Available -- Weeded
#####	The lost symbol : a novel	Brown, Dan ISBN: 978-1 2009	FIC BRO	T 83735	27.98 USD	##### 97011	####	14	Was Available -- Weeded
#####	Love walked in : a novel	De los Santi ISBN: 978-1 2006	FIC DE	T 51229	14.00 USD	##### 97011	####	6	Was Available -- Weeded
#####	The masterpiece : a novel	Davis, Fion ISBN: 978- 2018	FIC DAV	T 10494	16.00 USD	##### 97011	####	0	Was Available -- Weeded
#####	Mister B. Gone	Barker, Clin ISBN: 978-1 2007	FIC BAR	T 88237	21.21 USD	##### 97011	####	6	Was Available -- Weeded
#####	Mrs. Lee and Mrs. Gray : a novel	Love, Doro ISBN: 978-1 2016	FIC LOV	T 78245	14.00 USD	##### 97011	####	3	Was Available -- Weeded
#####	My name is Asher Lev	Potok, Cha ISBN: 1-401 2003	Fic Pot	T 81737	16.43 USD	##### 97011	####	2	Was Available -- Weeded
#####	My sister, the serial killer : a novel	Braithwaite ISBN: 978-1 2018	FIC BRA	T 78774	20.00 USD	1/3/2005 97011	####	3	Was Available -- Weeded
#####	Native son ; and, How "Bigger" was born	Wright, Ric ISBN: 0-06- 1993	FIC WRI	T 80257	22.00 USD	4/3/2019 97011	####	0	Was Available -- Weeded
#####	Off the grid	Box, C. J. ISBN: 978-1 2016	FIC BOX	T 78248	23.00 USD	##### 97011	####	53	Was Available -- Weeded
#####	Orphan train	Kline, Chris ISBN: 978-1 2013	FIC KLI	T 51698	14.99	##### 97011	####	3	Was Available -- Weeded
#####	Paris in the present tense	Helprin, M ISBN: 978- 2017	FIC HEL	T 79192	25.00 USD	##### 97011	####	4	Was Available -- Weeded
#####	The Paris wife : a novel	McLain, Pa ISBN: 978-1 2011	FIC MCL	T 76420	21.00 USD	##### 97011	####	1	Was Available -- Weeded
#####	The passage : a novel	Cronin, Jus ISBN: 978-1 2010	FIC CRO	T 76970	23.00 USD	##### 97011	####	11	Was Available -- Weeded
#####	The piano teacher : a novel	Lee, Janice ISBN: 978-1 2009	FIC LEE	T 51320	12.00 USD	##### 97011	####	8	Was Available -- Weeded
#####	A pocket full of rye.	Christie, Ag LCCN: 54-1953	FIC CHR	T 83674	11.00 USD	2/9/2015 97011	####	0	Was Available -- Weeded
#####	Poison fruit : Agent of Hel novel	Carey, Jacq ISBN: 978-1 2014	FIC CAR	T 51449	27.00 USD	##### 97011	####	3	Was Available -- Weeded
#####	Poseidon's arrow	Cussler, Cli ISBN: 978-1 2013	FIC CUS	T 51334	10.00 USD	##### 97011	####	4	Was Available -- Weeded
#####	The possibilities	Hemmings ISBN: 978- 2014	FIC HEM	T 77247	21.00 USD	2/9/2015 97011	####	0	Was Available -- Weeded
#####	The Red Garden	Hoffman, A ISBN: 978-1 2011	FIC HOF	T 51529	25.00 USD	##### 97011	####	4	Was Available -- Weeded
#####	The rooster bar	Grisham, J ISBN: 978-1 2017	FIC GRA	T 78465	25.00 USD	##### 97011	####	2	Was Available -- Weeded
#####	Same beach, next year : a novel	Frank, Dori ISBN: 978-1 2017	FIC FRA	T 80006	28.00 USD	3/2/2018 97011	####	1	Was Available -- Weeded
#####	The scrapbook of Frankie Pratt : a novel	Preston, C ISBN: 978-1 2011	FIC PRE	T 50661	26.00 USD	##### 97011	####	3	Was Available -- Weeded
#####	The Sea of Tranquility : a novel	Millay, Katj ISBN: 978- 2013	FIC MIL	T 95333	18.00 USD	8/7/2013 97011	####	5	Was Available -- Weeded
#####	A season to lie	Littlejohn, ISBN: 978- 2017	FIC LIT	T 303000080	26.00 USD	5/6/2014 97011	####	2	Was Available -- Weeded
#####	Serena : a novel	Rash, Ron, ISBN: 978-1 2009	FIC RAS	T 50478	10.00 USD	3/2/2018 97011	####	5	Was Available -- Weeded
#####	The shack : a novel	Young, Will ISBN: 978- 2016	FIC YOU	T 52092	16.00 USD	##### 97011	####	0	Was Available -- Weeded
#####	Shades of milk and honey	Kowal, Mai ISBN: 978-1 2011	FIC KOW	T 51447	16.00 USD	##### 97011	####	2	Was Available -- Weeded
#####	The silkwoman	Galbraith, J ISBN: 978-1 2015	FIC GAL	T 51925	18.00 USD	##### 97011	####	1	Was Available -- Weeded
#####	Softly & tenderly	Evans, Sare ISBN: 978- 2010	FIC EVA	T 50230	20.00 USD	##### 97011	####	4	Was Available -- Weeded
#####	Someday	Kingsbury, ISBN: 978-1 2008	FIC KIN	T 84501	17.15 USD	##### 97011	####	3	Was Available -- Weeded
#####	The son : a novel	Meyer, Phi ISBN: 978-1 2013	FIC MEY	T 76972	24.00 USD	##### 97011	####	6	Was Available -- Weeded
#####	Split second	Coulter, Ca ISBN: 978-1 2011	FIC COU	T 84598	22.00 USD	##### 97011	####	1	Was Available -- Weeded
#####	The storm	Cussler, Cli ISBN: 978-1 2012	FIC CUS	T 51335	10.00 USD	2/9/2015 97011	####	0	Was Available -- Weeded
#####	The storyteller	Michaelis, ISBN: 978- 2012	FIC MIC	T 50590	16.00 USD	8/5/2013 97011	####	15	Was Available -- Weeded
#####	The Strain	del Toro, G ISBN: 978-1 2011	FIC DEL	T 51782	17.00 USD	##### 97011	####	0	Was Available -- Weeded
#####	Summer rental : a novel	Andrews, N ISBN: 978-1 2011	FIC AND	T 50067	10.00 USD	##### 97011	####	3	Was Available -- Weeded
#####	The summons	Grisham, J ISBN: 978-1 2002	FIC GRI	T 51935	7.99 USD	##### 97011	####	2	Was Available -- Weeded
#####	Table for five	Wiggs, Sus ISBN: 0-771 2005	FIC WIG	T 51467	10.00 USD	##### 97011	####	7	Was Available -- Weeded
#####	The talk-funny girl : a novel	Merullo, R ISBN: 978-1 2011	FIC MER	T 84652	20.00 USD	3/1/2012 97011	####	21	Was Available -- Weeded
#####	Tell the wolves I'm home : a novel	Brunt, Carc ISBN: 978-1 2012	FIC BRU	T 95069	24.99 USD	##### 97011	####	7	Was Available -- Weeded
#####	The testaments	Atwood, M ISBN: 978-1 2019	FIC ATW	T 79198	25.00 USD	##### 97011	####	1	Was Available -- Weeded
#####	Tiger's claw	Brown, Dal ISBN: 978-1 2013	FIC BRO	T 303000046	10.00 USD	##### 97011	####	0	Was Available -- Weeded
#####	A time for patriots	Brown, Dal ISBN: 978-1 2011	FIC BRO	T 303000047	10.00 USD	##### 97011	####	0	Was Available -- Weeded
#####	Tom Clancy's endwar	Mathis, Ay ISBN: 978-1 2012	FIC MAT	T 76449	21.26 USD	3/1/2012 97011	####	5	Was Available -- Weeded
#####	The twelve tribes of Hattie	Adams, Do ISBN: 978-1 2002	FIC ADA	T 303000037	20.00 USD	2/6/2013 97011	####	4	Was Available -- Weeded
#####	The ultimate hitchhiker's guide to the ga	Stowey, Har ISBN: 0-06- 1965	FIC STO	T 83057	12.00 USD	##### 97011	####	14	Was Available -- Weeded
#####	Uncle Tom's cabin, or, Life among the lo	Tolstoy, Le ISBN: 0-45- 1968	FIC TOL	T 83057	13.00 USD	##### 97011	####	0	Was Available -- Weeded
#####	War and peace	Hertmans, ISBN: 978- 2016	FIC HER	T 78267	27.00 USD	3/2/2017 97011	####	18	Was Available -- Weeded
#####	What the night knows : a novel	Koontz, De ISBN: 978-1 2010	FIC KOO	T 50833	14.00 USD	##### 97011	####	0	Was Available -- Weeded
#####	When the wind blows	Patterson, ISBN: 0-441 1999	FIC PAT	T 50653	7.99 USD	##### 97011	####	3	Was Available -- Weeded
#####							####	21	Was Available -- Weeded

Realistic

#####	Where are you now?	Clark, Man ISBN: 978-: 2008	Fic Cla	T 83725	12.09	USD	#####	97011	6	Was Available -- Weeded
#####	Who asked you?	McMillan, ISBN: 978-4 2013	Fic MCM	T 76974	24.00	USD	#####	97011	0	Was Available -- Weeded
#####	Witches abroad : a novel of Discworld	Pratchett, ISBN: 978-4 2013	Fic PRA	30300009F	10.00	USD	#####	97011	0	Was Available -- Weeded
#####	Wizard and glass	King, Steph ISBN: 0-45: 1997	Fic Kin	T 83508	10.00	USD	#####	97011	7	Was Available -- Weeded
#####	Wolves of the Calla	King, Steph ISBN: 1-881 2003	Fic Kin	T 82711	13.44	USD	4/2/2009	97011	11	Was Available -- Weeded
#####	The work of wolves	Meyers, Ke ISBN: 0-15- 2004	Fic Mey	T 82711	16.26	USD	#####	97011	13	Was Available -- Weeded
#####	The world as we know it : a novel	Monninger ISBN: 978-: 2011	Fic MON	T 50325	15.00	USD	#####	97011	6	Was Available -- Weeded
#####	An American marriage	Jones, Tay: ISBN: 978-: 2018	Fic JON	30300007Z	27.00	USD	#####	97011	4	Was Available -- Weeded
#####	And the mountains echoed : a novel	Hosseini, K ISBN: 978-: 2013	Fic HOS	T 76954	25.00	USD	#####	97011	3	Was Available -- Weeded
#####	Badlands : a novel	Box, C. J. ISBN: 978-4 2015	Fic BOX	T 77704	23.00	USD	#####	97011	4	Was Available -- Weeded
#####	Black leopard, red wolf	James, Mai ISBN: 978-4 2019	Fic JAM	T 79261	26.00	USD	#####	97011	0	Was Available -- Weeded
#####	Blackberry winter : a novel	Jio, Sarah. ISBN: 978-4 2012	Fic JIO	T 50237	6.00	USD	#####	97011	3	Was Available -- Weeded
#####	The hairdresser of Harare	Huchu, Ter ISBN: 978-4 2011	Fic HUC	T 77563	17.00	USD	#####	97011	1	Was Available -- Weeded
#####	The last equation of Isaac Severy : a novel	Jacobs, No ISBN: 978-: 2018	Fic JAC	T 78460	22.00	USD	#####	97011	0	Was Available -- Weeded
#####	The lost girls of Paris	Jenoff, Pan ISBN: 978-4 2019	Fic JEN	T 10492	17.00	USD	#####	97011	0	Was Available -- Weeded
#####	The Museum of Extraordinary Things : a novel	Hoffman, A ISBN: 978-: 2014	Fic HOF	T 51690	28.00	USD	#####	97011	1	Was Available -- Weeded
#####	The patriot threat	Berry, Stev ISBN: 978-: 2015	Fic BER	T 77880	24.00	USD	#####	97011	1	Was Available -- Weeded
#####	Pond	Bennett, Cl ISBN: 978-4 2016	Fic BEN	T 10321	26.00	USD	#####	97011	0	Was Available -- Weeded
#####	The postmistress	Blake, Sara ISBN: 978-4 2011	Fic BLA	T 50108	10.00	USD	8/7/2012	97011	2	Was Available -- Weeded
#####	Triangles : a novel	Hopkins, El ISBN: 978-: 2011	Fic HOP	T 76589	22.00	USD	#####	97011	14	Was Available -- Weeded
#####	The visitors : a novel	Beauman, : ISBN: 978-4 2014	Fic BEA	T 77253	24.00	USD	#####	97011	3	Was Available -- Weeded
#####	White hot kiss	Armentrou ISBN: 978-4 2014	Fic ARM	T 95367	8.00	USD	5/6/2014	97011	9	Was Available -- Weeded
#####	The White Russian : a novel of Paris	Bennett, Vi ISBN: 978-: 2017	Fic BEN	30300004E	26.00	USD	1/3/2018	97011	1	Was Available -- Weeded
#####	Dinosaurs and other prehistoric animals.	Rowling, J. ISBN: 1-901 2009	Fic ROW	T 76439	29.80	USD	#####	97011	9	Was Available -- Weeded
#####	The casual vacancy	Heller, Jos ISBN: 978-4 2004	Fic HEL	T 82529	18.00	USD	#####	97011	6	Was Available -- Weeded
#####	Catch-22	Hawkins, P ISBN: 978-: 2015	Fic HAW	T 51666	23.00	USD	#####	97011	30	Was Available -- Weeded
#####	The girl on the train	Roach, Mai ISBN: 978-4 2013	Fic ROA	T 77095	26.42	USD	#####	97011	13	Was Available -- Weeded
#####	Gulp : adventures on the alimentary can	Hawkins, P ISBN: 978-4 2009	Fic Pic	T 83625	17.00	USD	#####	97011	1	Was Available -- Weeded
#####	Handle with care : a novel	Picault, Joc ISBN: 978-4 2013	Fic PIC	T 10546	22.00	USD	#####	97011	6	Was Available -- Weeded
#####	The seven husbands of Evelyn Hugo : a novel	Nguyen, Vi ISBN: 978-4 2015	Fic NGU	T 78251	29.97	USD	#####	97011	5	Was Available -- Weeded
#####	The sympathizer	Grisham, Jr ISBN: 978-4 2009	EB Fic GRI	T 81711	16.43	USD	#####	97011	0	Was Available -- Weeded
#####	The firm	Hosseini, K ISBN: 1-59: 2004	Fic Hos	T 63910	25.00	USD	1/3/2005	97011	16	Was Follett eBook -- Weeded
#####	The kite runner	Lehane, De ISBN: 0-681 2001	Fic LEH	T 95349	19.00	USD	#####	97011	4	Was Available -- Weeded
#####	Mystic river	Hosseini, K ISBN: 978-: 2007	Fic HOS	T 95349	19.00	USD	5/6/2014	97011	0	Was Available -- Weeded
#####	A thousand splendid suns	King, Steph ISBN: 978-: 2015	Fic Kin	30300007E	20.00	USD	#####	97011	5	Was Available -- Weeded
#####	Under the dome : a novel	King, Steph ISBN: 0-45: 1993	Fic Kin	T 81109	14.04	USD	#####	97011	6	Was Available -- Weeded
#####	The waste lands	King, Steph ISBN: 978-: 2015	909 FAR	T 77748	22.00	USD	#####	97011	2	Was Available -- Weeded
#####	Bad days in history : a gleefully grim chrc	Farquhar, J ISBN: 978-: 2015	Fic MAR	T 95462	19.00	USD	#####	97011	2	Was Available -- Weeded
#####	Love in the time of cholera	Garcia Mar ISBN: 978-4 2003	Fic Cle	T 51149	14.00	USD	#####	97011	3	Was Available -- Weeded
#####	Little Bee	Cleave, Chi ISBN: 978-: 2010	EB 843 FLA	T 63649	7.99	USD	#####	97011	0	Was Follett eBook -- Weeded
#####	Madame Bovary	Flaubert, G ISBN: 978-: 2006	Fic COR	T 63649	7.00	USD	#####	97011	12	Was Available -- Weeded
#####	Patricia Cornwell : three complete novel:	Cornwell, F ISBN: 0-76: 1997	Fic ERD	T 95154	27.00	USD	#####	97011	5	Was Available -- Weeded
#####	The round house	Erdrich, Lo ISBN: 978-4 2012	Fic ERD	T 83715	13.64	USD	#####	97011	9	Was Available -- Weeded
#####	Trace	Cornwell, F ISBN: 0-39: 2004	Fic Cor	T 83715	13.75	USD	#####	97011	10	Was Available -- Weeded
#####	Unnatural exposure	Cornwell, F ISBN: 0-39: 1997	Fic COR	T 63000	14.00	USD	#####	97011	4	Was Lost on 2/7/2024 -- Weeded
#####	Diary of a wimpy kid : Cabin Fever	Kinney, Jef ISBN: 978-: 2011	Fic Kin	T 50033	15.65	USD	#####	97011	30	Was Lost on 4/15/2024 -- Weeded
#####	Diary of a wimpy kid : Rodrick Rules	Kinney, Jef ISBN: 978-4 2008	Fic Kin	T 81471	20.05	USD	#####	97011	58	Was Available -- Weeded
#####	Snow falling on cedars	Guterson, J ISBN: 0-67: 1995	Fic Gut	T 81066	10.00	USD	1/8/2003	97011	1	Was Lost on 10/22/2020 -- Weeded
#####	The animals' Santa	Brett, Jan, ISBN: 978-4 2014	EASY Fic BIT	51358	12.25	USD	#####	97011	39	Was Lost on 9/8/2021 -- Weeded
#####	Bluestar's prophecy	Hunter, ErI ISBN: 978-4 2009	Fic HUN	T 83951	21.10	USD	#####	97011	5	Was Lost on 12/10/2020 -- Weeded
#####	Bone dance	Brooks, Me ISBN: 0-53: 1997	Fic Bro	T 80804	15.00	USD	#####	97011	2	Was Available -- Weeded
#####	The Bourne identity : a novel	Ludlum, Rc ISBN: 978-4 2009	Fic LUD	T 95204	15.00	USD	5/6/2014	97011	14	Was Lost on 12/10/2020 -- Weeded
#####	Burn for burn	Han, Jenny ISBN: 978-: 2012	Fic HAN	T 84827	15.00	USD	#####	97011	2	Was Lost on 10/28/2020 -- Weeded
#####	Burning	Rollins, Dai ISBN: 978-: 2016	Fic ROL	T 95629	15.00	USD	#####	97011	2	Was Lost on 10/28/2020 -- Weeded
#####	Chinese handcuffs	Crutcher, C ISBN: 0-06- 2004	Fic CRU	T 83968	13.00	USD	#####	97011	58	Was Lost on 10/28/2020 -- Weeded

#####	City of ashes	Clare, Cass	ISBN: 978-: 2008	Fic Cla	T 83423	18.45	USD	#####	97011	50	Was Lost on 10/28/2020 -- Weeded
#####	Clifford's manners	Bridwell, N	ISBN: 0-601 1987	EASY Fic BI	T 71099	9.05	USD	#####	97011	21	Was Lost on 10/22/2020 -- Weeded
#####	A dance with dragons	Martin, Ge	ISBN: 978-4 2011	FIC MAR	T 95530	30.00	USD	#####	97011	3	Was Lost on 10/22/2020 -- Weeded
#####	Death sentence	Smith, Alex	ISBN: 978-: 2011	FIC SMI	T 84847	14.00	USD	#####	97011	11	Was Lost on 1/28/2021 -- Weeded
#####	Diary of a wimpy kid : Cabin Fever	Kinney, Jef	ISBN: 978-: 2011	FIC KIN	T 84613	16.00	USD	#####	97011	21	Was Lost on 10/22/2020 -- Weeded
#####	Diary of a wimpy kid : Greg Heffley's jou	Kinney, Jef	ISBN: 978-4 2007	Fic Kin	T 83193	14.50	USD	3/1/2012	97011	50	Was Lost on 10/28/2020 -- Weeded
#####	Diary of a wimpy kid : Rodrick Rules	Kinney, Jef	ISBN: 978-4 2008	Fic Kin	T 83427	14.50	USD	#####	97011	32	Was Lost on 10/28/2020 -- Weeded
#####	Diary of a Wimpy Kid : The Last Straw	Kinney, Jef	ISBN: 978-: 2009	Fic Kin	T 83991	15.65	USD	#####	97011	30	Was Lost on 10/28/2020 -- Weeded
#####	Drowning Instinct	Bick, Ilsa J.	ISBN: 0-39: 2004	Fic BIC	T 85092	15.00	USD	#####	97011	3	Was Lost on 1/28/2021 -- Weeded
#####	Eagle Strike	Horowitz, J	ISBN: 0-82: 1992	Fic HOR	T 82054	10.15	USD	#####	97011	17	Was Lost on 12/10/2020 -- Weeded
#####	The Easter egg farm	Auch, Mary	ISBN: 0-82: 1992	EASY Fic A / T	T 70709	15.95	USD	#####	97011	8	Was Lost on 10/28/2020 -- Weeded
#####	The enemy	Higson, Ch.	ISBN: 978-: 2010	FIC HIG	T 84860	14.00	USD	#####	97011	18	Was Lost on 1/28/2021 -- Weeded
#####	Everlost	Shusterman	ISBN: 978-4 2006	Fic Shu	T 83598	11.30	USD	#####	97011	43	Was Lost on 1/28/2021 -- Weeded
#####	The fallen	Higson, Ch.	ISBN: 978-: 2014	FIC HIG	T 95439	20.00	USD	#####	97011	1	Was Lost on 1/28/2021 -- Weeded
#####	The fear	Higson, Ch.	ISBN: 978-: 2012	FIC HIG	T 84872	19.00	USD	#####	97011	14	Was Lost on 1/28/2021 -- Weeded
#####	Gutless	Deuker, Ca	ISBN: 978-: 2016	FIC DEU	T 95586	20.00	USD	#####	97011	1	Was Lost on 10/28/2020 -- Weeded
#####	P. S. I still love you	Han, Jenny	ISBN: 978-: 2015	FIC HAN	T 51651	18.00	USD	#####	97011	2	Was Lost on 12/10/2020 -- Weeded
#####	The sacrifice	Higson, Ch.	ISBN: 978-: 2013	FIC HIG	T 95157	19.00	USD	#####	97011	4	Was Lost on 1/28/2021 -- Weeded
#####	Sam and the firefly	Eastman, P	ISBN: 0-39: 1958	EASY Fic E / T	T 62156	6.00	USD	#####	97011	14	Was Lost on 10/22/2020 -- Weeded
#####	Skin	Napoli, Doi	ISBN: 978-: 2013	FIC NAP	T 95160	15.00	USD	#####	97011	9	Was Lost on 10/28/2020 -- Weeded
#####	Slice of cherry	Reeves, Di	ISBN: 978-: 2011	FIC REE	T 95340	14.00	USD	5/6/2014	97011	50	Was Lost on 10/28/2020 -- Weeded
#####	To all the boys I've loved before	Han, Jenny	ISBN: 978-: 2014	FIC HAN	T 51175	18.00	USD	#####	97011	14	Was Lost on 12/10/2020 -- Weeded
#####	Tweaked	Holubitsky, ISBN:	978-: 2008	Fic HOL	T 84124	13.75	USD	#####	97011	26	Was Lost on 5/3/2021 -- Weeded
#####	The twelve : a novel	Cronin, Jus	ISBN: 978-: 2012	Fic Cro	T 76448	23.85	USD	2/6/2013	97011	4	Was Lost on 10/22/2020 -- Weeded
#####	Twilight	Meyer, Ste	ISBN: 978-4 2005	Fic Mey	T 83058	13.13	USD	#####	97011	99	Was Lost on 10/28/2020 -- Weeded
#####	Twilight	Meyer, Ste	ISBN: 978-: 2005	Fic Mey	T 83327	14.23	USD	#####	97011	48	Was Lost on 12/11/2020 -- Weeded
#####	World War I and the age of modern war	Hillstrom, I	ISBN: 978-4 2013	940.3 HIL	T 77228	60.00	USD	#####	97011	0	Was Lost on 1/28/2021 -- Weeded
#####	Send pics	McLaughlin	ISBN: 978-: 2020	FIC MCL	T 79524	19.00	USD	#####	97011	3	Was Available -- Deleted
#####	A lite too bright	Miller, Sar	ISBN: 978-4 2018	FIC MIL	T 78997	16.00	USD	#####	97011	5	Was Lost on 9/25/2024 -- Weeded
#####	Pushing the limits	McGarry, K	ISBN: 978-4 2012	FIC MCG	T 50626	15.00	USD	8/5/2013	97011	25	Was Available -- Weeded
#####	A clash of kings	Martin, Ge	ISBN: 978-4 1999	FIC MAR	T 95528	30.00	USD	#####	97011	8	Was Available -- Weeded
#####	A feast for crows	Martin, Ge	ISBN: 978-4 2005	FIC MAR	T 95536	30.00	USD	#####	97011	5	Was Available -- Weeded
#####	A game of thrones	Martin, Ge	ISBN: 978-4 2002	FIC MAR	T 95537	30.00	USD	#####	97011	23	Was Available -- Weeded
#####	I know why the caged bird sings	Angelou, M	ISBN: 0-39: 1970	818 ANG	T 84427	12.00	USD	#####	97011	5	Was Available -- Weeded
#####	Lysistrata	Aristophan	ISBN: 0-45: 2009	882 ARI	T 77356	11.00	USD	1/6/2015	97011	0	Was Available -- Weeded
#####	A storm of swords	Martin, Ge	ISBN: 978-4 2000	FIC MAR	T 95552	24.00	USD	#####	97011	7	Was Available -- Weeded
#####	The 6th target : a novel	Patterson, ISBN:	978-4 2007	Fic Pat	T 83466	23.79	USD	#####	97011	14	Was Available -- Weeded
#####	The 8th confession	Patterson, ISBN:	978-4 2009	Fic PAT	T 84160	23.75	USD	#####	97011	9	Was Available -- Weeded
#####	The 9th judgment	Patterson, ISBN:	978-4 2010	Fic PAT	T 84337	23.80	USD	#####	97011	7	Was Available -- Weeded
#####	The big bad wolf : a novel	Patterson, ISBN:	0-31: 2003	Fic Pat	T 81805	26.35	USD	1/7/2005	97011	27	Was Available -- Weeded
#####	Black Hills	Simmons, I	ISBN: 978-: 2010	FIC SIM	T 75566	22.00	USD	#####	97011	7	Was Available -- Weeded
#####	Bull Mountain	Panowich, ISBN:	978-4 2015	FIC PAN	T 77706	23.00	USD	#####	97011	2	Was Available -- Weeded
#####	The Christmas wedding	Patterson, ISBN:	978-4 2011	Fic Pat	T 51722	20.00	USD	#####	97011	2	Was Available -- Weeded
#####	The death of bees : a novel	O'Donnell, ISBN:	978-4 2013	FIC ODO	T 95390	19.00	USD	#####	97011	1	Was Available -- Weeded
#####	Girl in translation	Kwok, Jean	ISBN: 978-: 2010	FIC KWO	T 84257	25.00	USD	#####	97011	11	Was Available -- Weeded
#####	The Lake house : a novel	Patterson, ISBN:	0-31: 2003	Fic Pat	T 81907	26.35	USD	1/7/2005	97011	25	Was Available -- Weeded
#####	London bridges : a novel	Patterson, ISBN:	0-31: 2004	Fic Pat	T 63991	10.00	USD	#####	97011	10	Was Available -- Weeded
#####	The paper menagerie and other stories	Liu, Ken, I	ISBN: 978-: 2016	FIC LIU	T 77809	21.00	USD	#####	97011	0	Was Available -- Weeded
#####	Private games	Patterson, ISBN:	978-4 2012	FIC PAT	T 51723	28.00	USD	#####	97011	1	Was Available -- Weeded
#####	Sail : a novel	Patterson, ISBN:	978-4 2008	Fic Pat	T 83739	23.79	USD	#####	97011	26	Was Available -- Weeded
#####	The drawing of the three	King, Steph	ISBN: 0-45: 1990	FIC KIN	T 50394	10.00	USD	#####	97011	11	Was Available -- Weeded
#####	1-2-3 draw knights, castles, and dragons	Levin, Fred	ISBN: 0-93: 2001	EASY Fic L T	T 85367	7.60	USD	#####	97011	3	Was Available -- Weeded
#####	ABCDrive! : a car trip alphabet	Howland, I	ISBN: 0-39: 1994	EASY Fic H T	T 83347	10.49	USD	1/6/2009	97011	6	Was Available -- Weeded
#####	The accidental zucchini : an unexpected	Grover, M	ISBN: 0-15: 1993	EASY Fic G T	T 80755	11.85	USD	#####	97011	3	Was Available -- Weeded
#####	Active kids	Smithymar	ISBN: 0-77: 2003	EASY 613 S T	T 85883	16.95	USD	#####	97011	0	Was Available -- Weeded

#####	Harry goes to the hospital : a story for c	Bennett, H	ISBN: 978- : 2008	EASY 362.1 T 75404	14.95	USD	#####	97011	10	Was Available -- Weeded
#####	Hey, daddy! : animal fathers and their b	Batten, Ma	ISBN: 1-56: 2002	EASY 591.5 T 85394	13.56	USD	#####	97011	1	Was Available -- Weeded
#####	Hold the anchovies! : a book about pizza	Rotner, Shi	ISBN: 0-53: 1996	EASY 641.8 T 70853	16.99	USD	#####	97011	1	Was Available -- Weeded
#####	How long or how wide? : a measuring g	Cleary, Briz	ISBN: 978- : 2008	EASY 530.8 T 84185	18.25	USD	#####	97011	0	Was Available -- Weeded
#####	How now, brown cow?	Schertle, A	ISBN: 0-15: 1994	EASY 811.5 T 70558	14.95	USD	#####	97011	4	Was Available -- Weeded
#####	I am Buddhist	Quinn, Dar	ISBN: 0-82: 1996	EASY 294.3 T 81510	13.95	USD	#####	97011	3	Was Available -- Weeded
#####	I am Hindu	Aiyengar, I	ISBN: 0-82: 1996	EASY 294.5 T 81511	18.75	USD	#####	97011	0	Was Available -- Weeded
#####	I can be safe : a first look at safety	Thomas, Pr	ISBN: 978- : 2003	EASY 613.6 T 86117	9.36	USD	#####	97011	0	Was Available -- Weeded
#####	I can read with my eyes shut!	Seuss, Dr.	ISBN: 0-39: 1978	EASY 56 T 81146	13.39	USD	#####	97011	0	Was Available -- Weeded
#####	I see the rhythm	Igus, Toyor	ISBN: 0-89: 1998	EASY 780.1 T 81148	20.35	USD	#####	97011	4	Was Available -- Weeded
#####	I spy I love you	Marzollo, J	ISBN: 978- : 2009	EASY 793.7 T 84034	9.35	USD	#####	97011	0	Was Available -- Weeded
#####	I took my frog to the library	Kimmel, Er	ISBN: 0-67: 1990	EASY Fic Ki T 81150	12.09	USD	#####	97011	13	Was Available -- Weeded
#####	I'm still here in the bathtub : brand new	Katz, Alan	ISBN: 978- : 2003	EASY 782.4 T 84430	17.65	USD	#####	97011	3	Was Available -- Weeded
#####	Imagine you are a tiger	Wallace, K	ISBN: 0-80: 1996	EASY 599.7 T 70966	14.95	USD	#####	97011	1	Was Available -- Weeded
#####	The inside-outside book of libraries	Munro, Ro	ISBN: 978- : 2008	EASY 027.C T 84039	12.50	USD	#####	97011	0	Was Available -- Weeded
#####	into the sea	Guiberson, S	ISBN: 0-80: 1996	EASY 597.9 T 81151	13.05	USD	#####	97011	0	Was Available -- Weeded
#####	Jessica's x-ray	Zonta, Pat	ISBN: 1-55: 2002	EASY 616.C T 85401	16.96	USD	#####	97011	1	Was Available -- Weeded
#####	Just going to the dentist	Mayer, Me	ISBN: 0-30: 1990	EASY Fic M T 85402	7.56	USD	#####	97011	2	Was Available -- Weeded
#####	The just-right family	Callen, Lari	ISBN: 0-91: 1984	EASY 743.8 T 85279	6.00	USD	#####	97011	1	Was Available -- Weeded
#####	Kids draw knights, kings, queens & drag	Hart, Christi	ISBN: 0-82: 2001	EASY 428.2 T 70871	9.86	USD	#####	97011	0	Was Available -- Weeded
#####	Kites sail high : a book about verbs	Heller, Rutl	ISBN: 0-44: 1992	EASY 428.2 T 70871	7.95	USD	#####	97011	0	Was Available -- Weeded
#####	Knick knack, paddywack	Moss, Mani	ISBN: 0-39: 1992	EASY Fic M T 70557	13.45	USD	#####	97011	3	Was Available -- Weeded
#####	Kwanzaa	Anderson, S	ISBN: 978- : 2010	EASY 394.2 T 90014	18.95	USD	#####	97011	9	Was Available -- Weeded
#####	Less than zero	Murphy, S	ISBN: 0-06: 2003	EASY 513 M T 83528	9.94	USD	#####	97011	2	Was Available -- Weeded
#####	The librarian from the Black Lagoon	Thaler, Mik	ISBN: 0-59: 1997	EASY Fic T T 81156	9.35	USD	#####	97011	16	Was Available -- Weeded
#####	Librarians	Flanagan, J	ISBN: 0-75: 2001	EASY 020 F T 52069	6.00	USD	#####	97011	5	Was Available -- Weeded
#####	A lime, a mime, a mime, a pool of slime : more	Cleary, Briz	ISBN: 978- : 2006	EASY 428.1 T 84192	11.65	USD	#####	97011	20	Was Available -- Weeded
#####	Little Critter's read-it-yourself storybook	Mayer, Me	ISBN: 0-30: 1993	EASY Fic M T 86120	15.26	USD	#####	97011	3	Was Available -- Weeded
#####	The little red hen	West, Cnd	ISBN: 0-02: 1988	EASY Fic W T 61865	6.00	USD	#####	97011	2	Was Available -- Weeded
#####	The long, long journey : the godwit's am	Markle, Sar	ISBN: 978- : 2013	EASY 598.3 T 77461	20.00	USD	#####	97011	2	Was Available -- Weeded
#####	Look inside a log cabin	Schuh, Mai	ISBN: 978- : 2009	EASY 728 T 88805	21.32	USD	#####	97011	1	Was Available -- Weeded
#####	Look inside a pyramid	Schuh, Mai	ISBN: 978- : 2009	EASY 932.5 T 88806	21.32	USD	#####	97011	5	Was Available -- Weeded
#####	Look inside a tepee	Schuh, Mai	ISBN: 978- : 2009	EASY 728.5 T 88808	21.32	USD	#####	97011	3	Was Available -- Weeded
#####	Look inside an igloo	Schuh, Mai	ISBN: 978- : 2009	EASY 693.5 T 88809	21.32	USD	#####	97011	4	Was Available -- Weeded
#####	The magic school bus in the time of the	Cole, Joann	ISBN: 0-59: 1994	EASY 567.9 T 80321	10.15	USD	#####	97011	0	Was Available -- Weeded
#####	The magic school bus inside Ralphie : a b	[based upn ISBN: 0-59: 1995		EASY 616.C T 71246	9.60	USD	#####	97011	0	Was Available -- Weeded
#####	The magic school bus inside the human	Cole, Joann	ISBN: 0-59: 1989	EASY 612 C T 80319	10.15	USD	#####	97011	0	Was Available -- Weeded
#####	The magic school bus lost in the solar sy	Cole, Joann	ISBN: 0-59: 1990	EASY 523.3 T 80320	10.15	USD	#####	97011	2	Was Available -- Weeded
#####	The magic school bus taking flight : a bo	Herman, G	ISBN: 0-44: 1992	EASY 629.1 T 85407	7.66	USD	#####	97011	0	Was Available -- Weeded
#####	Many luscious lollipops : a book about ar	Heller, Rutl	ISBN: 0-44: 1992	EASY 428.2 T 70872	16.95	USD	#####	97011	0	Was Available -- Weeded
#####	Max's Christmas	Wells, Rost	ISBN: 0-80: 1986	EASY Fic W T 56348	8.89	USD	#####	97011	10	Was Available -- Weeded
#####	Merry-go-round : a book about nouns	Heller, Rutl	ISBN: 0-44: 1992	EASY 428.2 T 70870	16.95	USD	#####	97011	2	Was Available -- Weeded
#####	Mine, all mine : a book about pronouns	Heller, Rutl	ISBN: 0-44: 1992	EASY 428.2 T 71235	17.99	USD	#####	97011	1	Was Available -- Weeded
#####	A mink, a fink, a skating rink : what is a	Cleary, Briz	ISBN: 1-57: 1999	EASY 428.2 T 84194	11.65	USD	#####	97011	1	Was Available -- Weeded
#####	Miss Alaineus : a vocabulary disaster	Fraser, Del	ISBN: 978- : 2000	EASY Fic Fr T 81158	20.40	USD	#####	97011	0	Was Available -- Weeded
#####	Moonstick : the seasons of the Sioux	Bunting, Ev	ISBN: 0-06: 1997	EASY Fic Bi T 82607	11.00	USD	#####	97011	0	Was Available -- Weeded
#####	Multicultural meals	Kaiman, Bc	ISBN: 0-77: 2004	EASY 641.5 T 85911	16.95	USD	#####	97011	0	Was Available -- Weeded
#####	My Arctic 1,2,3	Kusugak, N	ISBN: 1-55: 1996	EASY Fic Kl T 50760	10.00	USD	#####	97011	2	Was Available -- Weeded
#####	My grandpa had a stroke	Butler, Dor	ISBN: 978- : 2007	EASY Fic Bi T 75397	14.95	USD	#####	97011	7	Was Available -- Weeded
#####	My red rowboat	Rau, Dana	ISBN: 0-75: 2002	EASY Fic Rr T 52062	6.00	USD	#####	97011	8	Was Available -- Weeded
#####	My shining star : raising a child who is re	Wells, Rost	ISBN: 0-43: 2006	EASY 649 V T 82580	12.91	USD	#####	97011	1	Was Available -- Weeded
#####	One big building : a counting book about	Dahl, Mich	ISBN: 978- : 2004	EASY 513.2 T 83389	18.95	USD	#####	97011	0	Was Available -- Weeded
#####	One big building : a counting book about	Dahl, Mich	ISBN: 978- : 2004	Easy 513.2 T 83553	18.99	USD	#####	97011	6	Was Available -- Weeded
#####	The only one club	Nailboff, Ja	ISBN: 0-97: 2004	EASY Fic Ni T 82581	17.22	USD	#####	97011	2	Was Available -- Weeded
#####	Our friend hedgehog : the story of us	Castillo, Lar	ISBN: 978- : 2020	FIC CAS EA: 30307221C	16.00	USD	#####	97011	0	Was Available -- Weeded

#####	Over the river and through the wood	Child, Lydie ISBN: 0-06: 1992	EASY 782.4 T 70552	14.89	USD	#####	97011	3	Was Available -- Weeded
#####	Parrots and parakeets as pets	Landau, Eli ISBN: 0-51: 1997	EASY 636.6 T 86305	10.66	USD	#####	97011	2	Was Available -- Weeded
#####	Peanut butter and jelly : a play rhyme	Westcott, I ISBN: 0-52: 1987	EASY 793.4 T 80106	8.54	USD	#####	97011	3	Was Available -- Weeded
#####	Penny Lee and her TV	McCoy, Gf ISBN: 0-78: 2002	EASY Fic M T 82615	17.25	USD	#####	97011	2	Was Available -- Weeded
#####	Pilots	Jaffe, Elizat ISBN: 0-75: 2001	EASY 629.1 T 52072	6.00	USD	#####	97011	0	Was Available -- Weeded
#####	Prepare for a winter storm in time	Alvine, Ken	EASY 551.4 T 52121	5.00	USD	#####	97011	2	Was Available -- Weeded
#####	Ramadan	Anderson, ISBN: 978-: 2010	EASY 394.2 T 90015	18.95	USD	#####	97011	1	Was Available -- Weeded
#####	Rising water: beware and prepare	Alvine, Ken	EASY 551.4 T 52122	5.00	USD	#####	97011	1	Was Available -- Weeded
#####	Rotten Ralph	Gantos, Jac ISBN: 978-4: 1976	EASY Fic G: T 81169	13.05	USD	#####	97011	1	Was Available -- Weeded
#####	Say zoop!	Tuillet, Hen ISBN: 978-: 2017	EASY Fic Tl T 78427	14.00	USD	#####	97011	2	Was Available -- Weeded
#####	Science fair bunnies	Lasky, Kath ISBN: 0-76: 2000	EASY Fic La T 81170	20.39	USD	#####	97011	3	Was Available -- Weeded
#####	Shoes, shoes, shoes	Schreiber, I ISBN: 0-76: 1998	EASY Fic Sc T 81174	10.09	USD	#####	97011	4	Was Available -- Weeded
#####	Sleepy boy	Kanevsky, I ISBN: 978-4: 2006	Easy Fic K/ T 52096	9.00	USD	#####	97011	1	Was Available -- Weeded
#####	Snowflake Bentley	Martin, Jac ISBN: 978-4: 1998	EASY 921.6 T 84206	12.50	USD	#####	97011	6	Was Available -- Weeded
#####	So you want to be president?	St. George, ISBN: 0-39: 2000	EASY 973.5 T 80790	22.14	USD	#####	97011	8	Was Available -- Weeded
#####	Stella Louella's runaway book	Ernst, Lisa ISBN: 0-68: 1998	EASY Fic Er T 81175	13.09	USD	#####	97011	7	Was Available -- Weeded
#####	The storm	Harshman, ISBN: 0-52: 1995	EASY Fic H: T 80792	20.14	USD	#####	97011	1	Was Available -- Weeded
#####	Sunny bunny comes home	ISBN: 1-55: 1988	EASY Fic Sl T 61878	6.00	USD	#####	97011	5	Was Available -- Weeded
#####	Teachers	Flanagan, J ISBN: 0-75: 2001	EASY 371.1 T 52066	6.00	USD	#####	97011	3	Was Available -- Weeded
#####	Television	Stille, Darl ISBN: 0-75: 2002	EASY 621.3 T 52063	6.00	USD	#####	97011	1	Was Available -- Weeded
#####	Ten, nine, eight	Bang, Moll ISBN: 0-68: 1983	Easy Fic B/ T 50054	6.00	USD	#####	97011	2	Was Available -- Weeded
#####	Thanksgiving at our house	Watson, W ISBN: 0-39: 1991	EASY Fic W. T 70607	14.95	USD	#####	97011	4	Was Available -- Weeded
#####	Tornado alert : don't get hurt	Alvine, Ken	EASY 551.4 T 52125	5.00	USD	#####	97011	1	Was Available -- Weeded
#####	Touching	Frost, Hele ISBN: 978-4: 2000	EASY 612.8 T 52086	6.00	USD	#####	97011	2	Was Available -- Weeded
#####	Triceratops	Cohen, Dar ISBN: 978-4: 2001	EASY 567.9 T 52112	6.00	USD	#####	97011	1	Was Available -- Weeded
#####	A valentine for you	Watson, W ISBN: 0-39: 1991	EASY 782.4 T 70608	14.95	USD	#####	97011	4	Was Available -- Weeded
#####	Veterans day	Schuh, Mai ISBN: 0-73: 2003	EASY 394.2 T 88801	17.32	USD	#####	1/5/2010 97011	2	Was Available -- Weeded
#####	Visit to the dentist	Marleau, E ISBN: 978-: 2009	EASY 617.6 T 52586	10.00	USD	#####	97011	8	Was Available -- Weeded
#####	What you know first	MacLachlan ISBN: 0-06: 1995	EASY Fic M T 80799	11.80	USD	#####	97011	1	Was Available -- Weeded
#####	Where's my teddy?	Alborough, ISBN: 1-56: 1992	Easy Fic Al T 51541	9.00	USD	#####	97011	4	Was Available -- Weeded
#####	Wild and woolly mammoths	Ailiki, ISBN: 0-06: 1996	EASY 569.4 T 71090	14.89	USD	#####	97011	0	Was Available -- Weeded

SCHOOL VOUCHERS: Top Five Facts You Need to Know

Josh Cowen

Education Law Center/Michigan State University

December 2024

✘ Vouchers Are New Tuition Hand-outs for Existing Private Families

Between 65% and 90% of voucher users have never been in public school—either because they were already in private school before voucher programs created, were homeschooled or began in kindergarten.

[Sources: <https://www.azmirror.com/2022/09/01/private-school-students-flock-to-expanded-school-voucher-program/>; <https://newhampshirebulletin.com/briefs/most-education-freedom-account-recipients-not-leaving-public-schools-department-says/>; <https://archive.jsonline.com/news/education/75-of-state-voucher-program-applicants-already-attend-private-school-b99274333z1-259980701.html/>; https://www.stltoday.com/news/local/education/missouri-lawmakers-look-to-expand-tax-credit-voucher-program-mostly-serving-religious-schools/article_ef0b7afb-6805-586b-a668-67b2d10ecd64.html; <https://www.edweek.org/policy-politics/most-students-getting-new-school-choice-funds-arent-ditching-public-schools/2023/10>]

✘ Vouchers Come in Way Over Budget—Costing Instead of Saving Taxpayer \$\$

Despite rosy projections from pro-voucher think tanks, vouchers typically exceed projected costs. Arizona’s voucher scheme cost 1400% higher than promised. In Iowa the actual cost is \$10’s of millions beyond the initial line item in School Aid. State per-child spending on vouchers becomes higher than state spending per public school student. [Sources:

<https://www.propublica.org/article/arizona-school-vouchers-budget-meltdown>; <https://cbs2iowa.com/news/local/the-state-could-be-forced-to-spend-more-as-16750-iowa-families-apply-for-esas>; <https://www.12news.com/article/money/do-arizona-school-vouchers-save-taxpayer-dollars/75-b8fb41ce-cbdc-42d5-a45f-6c6285881b56/>]

✘ Vouchers Bail Out Sub-Prime Schools that Raise Tuition Once Taxpayer Cash Comes In

Private schools accepting voucher payments tend to be financially distressed—often taking the voucher as a taxpayer bailout. Many schools raise tuition once the bailout arrives, prioritizing new revenue over affordability. [Source: <https://www.propublica.org/article/ohio-taxpayer-money-funding-private-religious-schools>; <https://educationresearchalliancenaola.org/files/publications/Sude-DeAngelis-Wolf-Supplying-Choice.pdf>; <https://hechingerreport.org/arizona-gave-families-public-money-for-private-schools-then-private-schools-raised-tuition/>]

✘ Vouchers Cause Pandemic-Sized Impacts on Student Learning

Independent studies in Indiana, Louisiana, Ohio and Washington DC have shown impacts on test scores on par with the COVID-19 or Hurricane Katrina’s effects on student achievement.

[Sources: https://onlinelibrary.wiley.com/doi/full/10.1002/pam.22086?casa_token=hW1MiwAu9y8AAAAA%3AKtaFnsC8tKPrF1ytH-fDQV7r1qABFz1cHHpLVWU6bWCNzK4_2Rjv-l-4ldxGNY_K2KCAp5vfmVL_yR9E; <https://www.aeaweb.org/articles?id=10.1257/app.20160634>; <https://fordhaminstitute.org/ohio/research/evaluation-ohios-edchoice-scholarship-program-selection-competition-and-performance>; <https://ies.ed.gov/ncee/pubs/20084023/participation.asp>; <https://www.brookings.edu/blog/brown-center-chalkboard/2022/03/03/the-pandemic-has-had-devastating-impacts-on-learning-what-will-it-take-to-help-students-catch-up/>]

✘ Vouchers Give Schools—Not Parents—the Real Choice

Voucher schools can and do deny kids with disabilities, expel LGBTQ kids, and quietly remove other students who don’t fit the school’s moral or academic ideal. [Sources:

<https://www.orlandosentinel.com/news/education/os-ne-voucher-schools-anti-gay-trans-policy-20220825-nb3rvfabenbk7njfb5xsvivgroq-story.html>; <https://www.chalkbeat.org/2017/8/10/21107318/choice-for-most-in-nation-s-largest-voucher-program-16-million-went-to-schools-with-anti-lgbt-polic/>; <https://archive.jsonline.com/news/education/feds-quietly-close-long-running-probe-of-milwaukee-voucher-program-b99644914z1-364068331.html>; <https://www.usatoday.com/story/news/nation/2023/02/06/gay-fathers-confronted-at-arizona-religious-school/11198267002/>; <https://wisconsinwatch.org/2023/05/wisconsin-voucher-schools-discrimination-lgbtq-disabilities/>]

Sample Resolution for South Dakota School Boards Consideration:

Opposition to School Voucher Proposal

WHEREAS South Dakota public schools are a cornerstone of the state and the pride of their communities, welcoming all children, educating and feeding them, connecting them with friends and mentors and helping shape their future while preparing them to be the next generation of our state's workforce;

WHEREAS the proposed Education Savings Account (ESA) – for the 2025 legislative session – is simply a different title for a school voucher program;

WHEREAS research indicates school voucher programs consistently fail to improve academic outcomes;

WHEREAS the proposed program will be implemented by using millions in public taxpayer dollars to fund non-public schools that may pick and choose who they admit while also charging tuition and raising millions of dollars in scholarship funds or to fund homeschool programs with no transparency or accountability measures to prove success similar to those required of public schools;

WHEREAS the state budget, which provides the funding increase for public education, faces constraints due to stagnant revenue collections and as a result, the proposed increase in state aid for public schools is less than the level of inflation;

WHEREAS with lower than expected revenue collections creating a lean state budget the introduction of a new, ongoing funding system for a school voucher program will eventually lead to an unbalanced state budget or a decrease in funding for public education;

WHEREAS the school voucher program will not stop at the initial amount, as the intention to grow school voucher funding has already been stated even before it has been adopted;

WHEREAS the school voucher program's planned and inevitable growth will be damaging to the future of our public school system, students and communities;

WHEREAS we, as School Board members, insist our legislators oppose the proposed school voucher program because of the foreseeable detrimental impact it will have on South Dakota's public school system at the expense of our students;

NOW, THEREFORE, BE IT RESOLVED, we, the _____ School Board, oppose the proposed school voucher program for the 2025 legislative session.

SCHOOL VOUCHERS

A yellow pencil is positioned diagonally across the right side of the image, pointing towards the center. The background is a blurred multiple-choice test paper with blue lines and circular bubbles containing letters A, B, C, and D. The overall image has a soft, slightly desaturated aesthetic.

Dr. Josh Cowen
Michigan State University
and Education Law Center
Fall 2024

About Me:

- 2001-02: researcher on Washington, DC voucher evaluation
- 2005-12: lead analyst on Milwaukee voucher evaluation
- 2015-present: Louisiana voucher research teams
- 2017-present: Director of Oversight, USED R&D center on school choice
- 2017-2020: research-practice partnership, State of Michigan
- 2024: *The Privateers: How Billionaires Created a Culture War and Sold School Vouchers*

What's a Voucher?

1.) Does it provide public dollars for private, K-12 tuition?

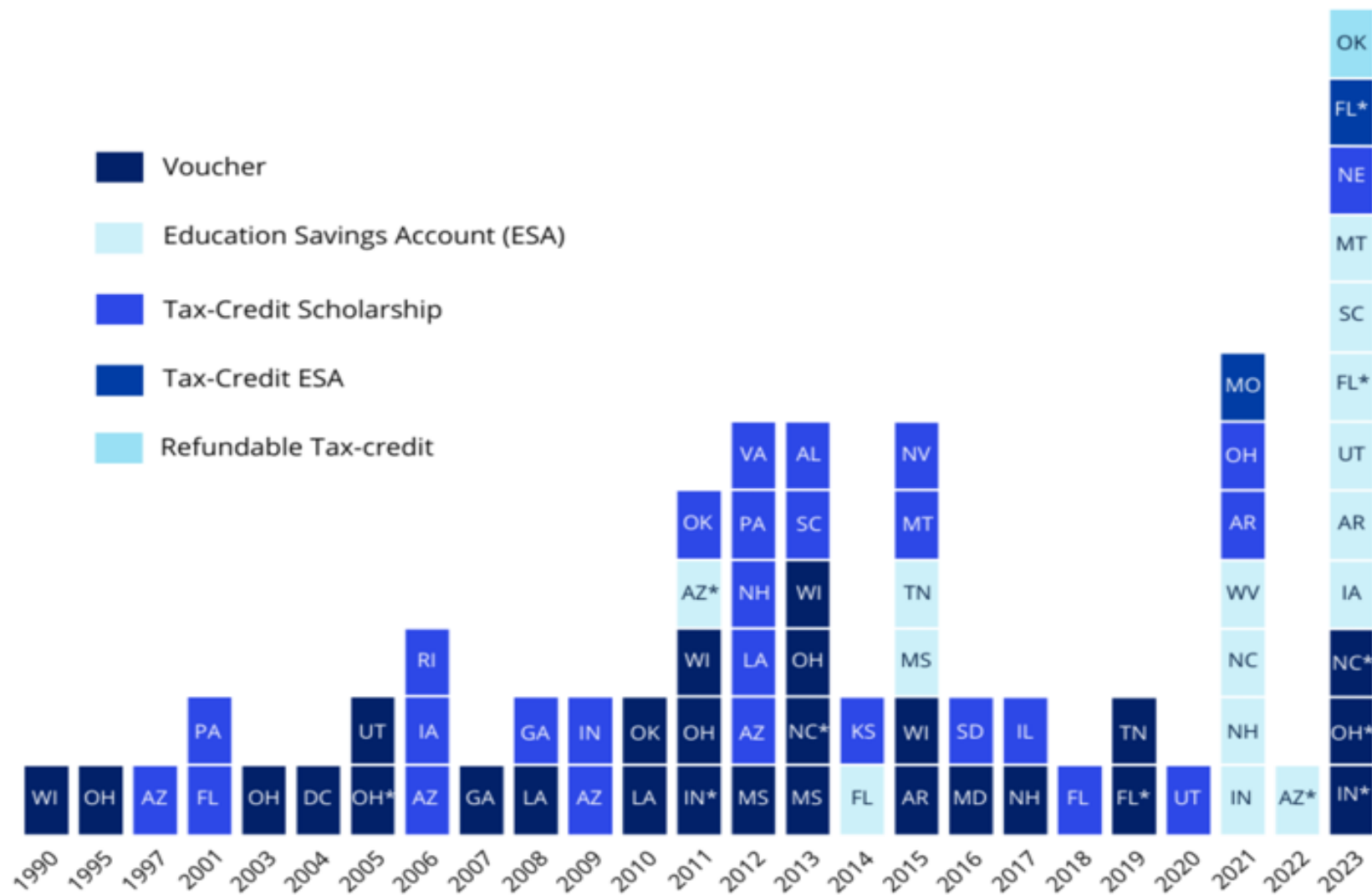
- Direct appropriation?
- Tax expenditure?

2.) Are public school students eligible?

If (1) = YES and (2)= NO

☞ ☞ ☞ It's a voucher

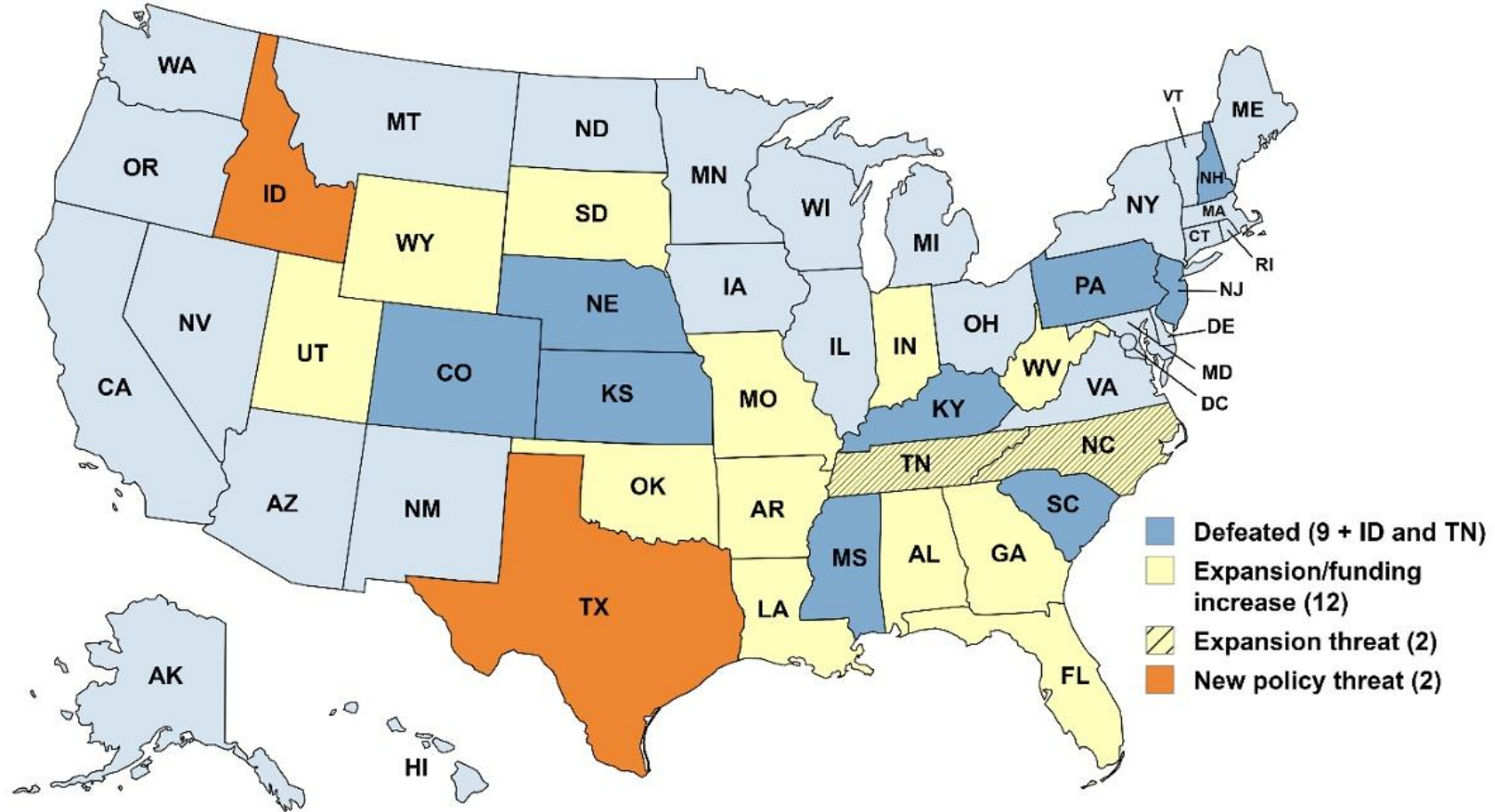
Private-School-Choice Programs Enacted, By Year



Vermont (1869) and Maine (1873) had "town tuitioning" programs established prior to Milwaukee's 1990 voucher program.
 *Indicates an existing program that was later significantly expanded to create a new universal program

Source: EdChoice

2024 School Voucher Policy Movement



Note: North Carolina's funding expansion has been [vetoed](#) by the governor. The general assembly has until the end of the year to override the veto.

Voters Poised to Reject Private School Vouchers in Three States

The results were part of a wave of ballot measure outcomes that teachers' unions had sought. Nevertheless, private-school choice is growing nationwide.

[EDUCATION](#)

School choice

[Add Topic +](#)

Voters rejected multiple school choice measures in 2024 election



[Kayla Jimenez](#)

USA TODAY

Published 7:06 p.m. ET Nov. 6, 2024



Federal Actions Under a New Trump Term?

- Tax Credit Scholarships:
 - e.g. [The Educational Choice for Children Act](#) (ECCA)
 - Based on state models
 - Donors contribute to funds administered by third-party scholarship orgs.
- [Expanded child tax credits](#) (e.g. ARP)
 - Refunds based on tax filings
- SCOTUS: [mandatory vouchers](#), extending *Espinosa*, *Pierce*, *Yoder*
 - This reasoning has failed in state courts but...

THE WALL STREET JOURNAL.

Vouchers Helping Families Already in Private School, Early Data Show

Critics say program amounts to subsidy for better-off families, while supporters call it parent choice in action

By [Matt Barnum](#) [Follow](#) and [Alicia A. Caldwell](#) [Follow](#)

Dec. 3, 2023 8:30 am ET



THE FIFTY

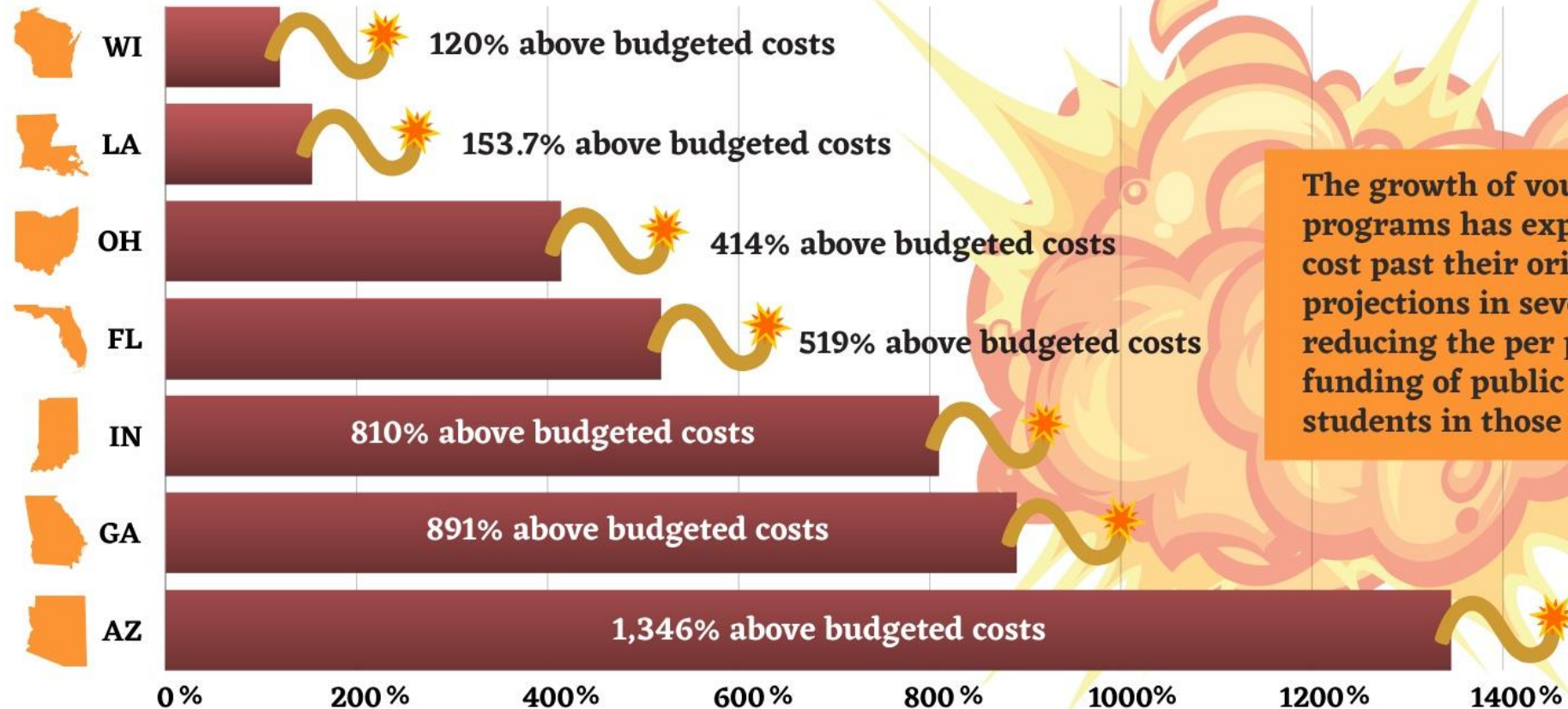
GOP states are embracing vouchers. Wealthy parents are benefitting.

Most of the beneficiaries are incoming kindergarteners or students already enrolled in private schools.



POLITICO illustration/Photo by iStock

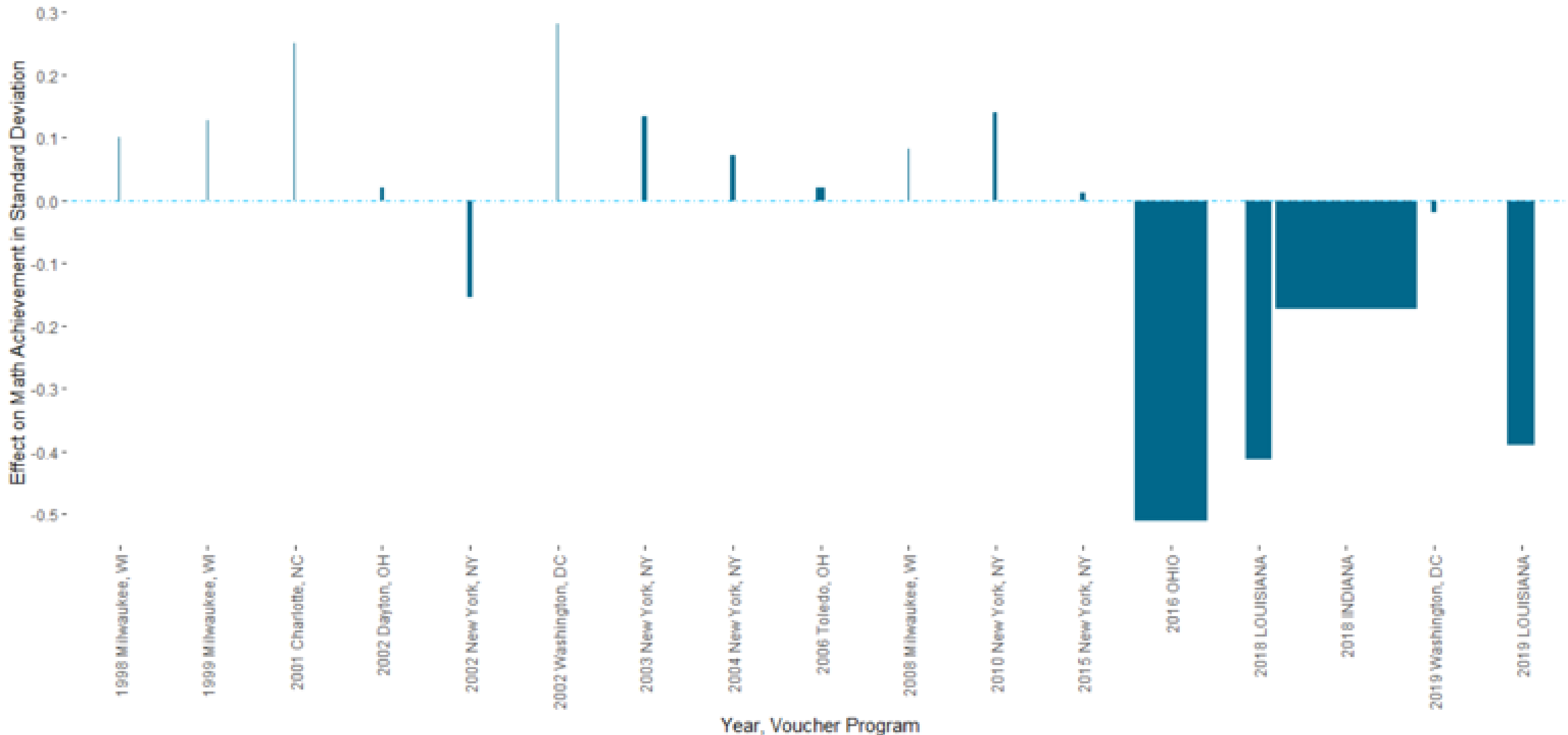
The Exploding Costs of Voucher Programs



The growth of voucher programs has exploded in cost past their original projections in several states, reducing the per pupil funding of public school students in those states.

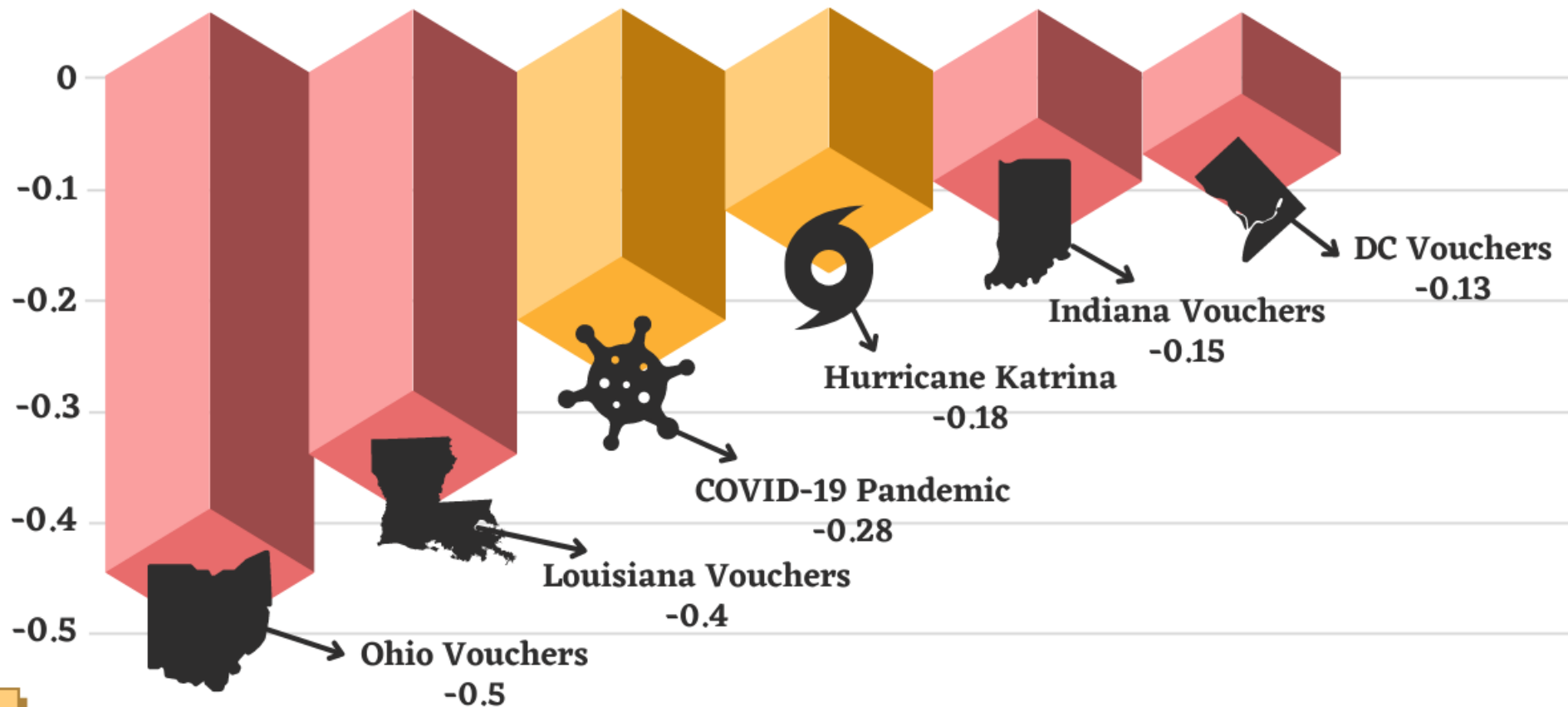
Sources: https://pfps.org/assets/uploads/SPLC_ELC_PPFS_2023Report_Final.pdf
<https://static1.squarespace.com/static/582f7c19f7e0ab3a3c7fb141/t/656f86da76eb367e4f1723a8/1701795546233/NCPE+toolkit+addendum+v2+digital+with+links.pdf>

Effect of School Vouchers on Math Achievement Over Years and Program Size



Source: Center for Evaluation & Education Policy, Indiana University Bloomington

Voucher Impacts on Student Outcomes As Harmful as Natural Disasters (Measured in Standard Deviation)



Standard Deviation: a quantity calculated to indicate the extent of deviation for a group as a whole.

CHALKBEAT

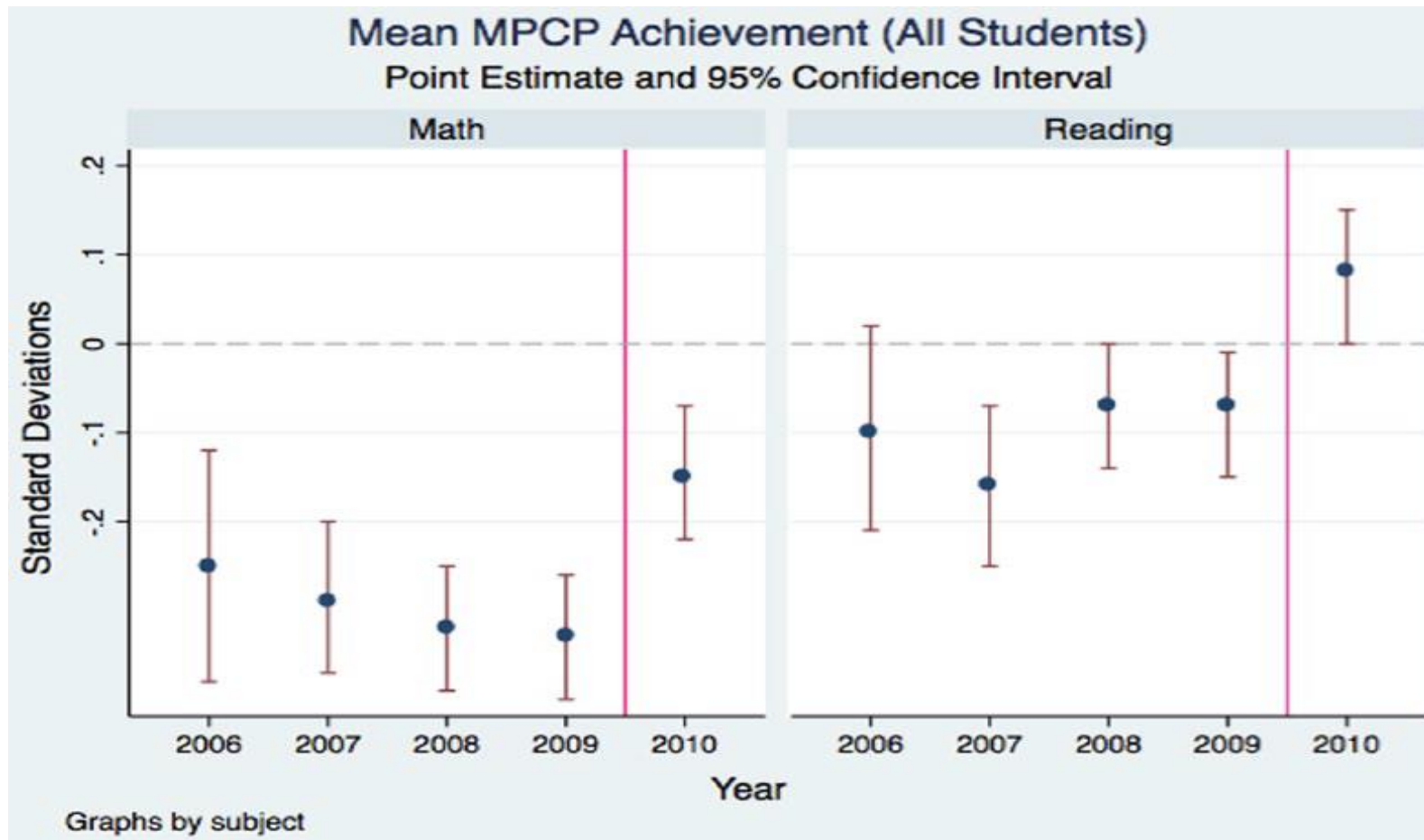
CHARTERS & CHOICE VOUCHERS

Do voucher students' scores bounce back after initial declines? New research says no

By Matt Barnum | Apr 23, 2019, 12:01am EST

Requiring Vouchers to Follow Public Rules HELPS!

(source: Witte, et al 2014)



The Revolving Door of Voucher Programs

For most students, private school voucher programs are not a meaningful educational option. In states like Indiana, Louisiana and Wisconsin, **roughly 20% of students leave voucher programs** each year, either because they give up the payment or because schools push them out. In Florida, where vouchers just expanded, that number is even higher: **around 30% per year in pre-expansion data.**



CHALKBEAT

CHARTERS & CHOICE

Betsy DeVos's explanation for negative voucher results: Program was 'not very well conceived'

By Matt Barnum | May 6, 2019, 3:05pm EST

FLYPAPER

School failure in Milwaukee's school voucher program

41% private schools receiving school vouchers in Wisconsin have failed/closed since the program began

Pop-up schools **last less than 4 years after opening** to receive taxpayer \$\$



RELIGION

Vouchers ease start-up stress for churches seeing demand for more Christian schools



THE WEST

Arizona gave families public money for private schools. Then private schools raised tuition

Critics worry that the state's new universal school choice program is a subsidy for the affluent

by NEAL MORTON November 27, 2023





PROPUBLICA

Investigative Journalism in the Public Interest

Education

In an Unprecedented Move, Ohio Is Funding the Construction of Private Religious Schools

The state is giving millions in taxpayer dollars directly to private schools to help them renovate and expand their campuses. It may be the next frontier in the push to increase the use of school vouchers, proponents say.



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Private School Choice: Federal Actions Needed to Ensure Parents Are Notified About Changes in Rights for Students with Disabilities

GAO-18-94

Published: Nov 16, 2017. Publicly Released: Nov 30, 2017.

Choice for most: In nation's largest voucher program, \$16 million went to schools with anti-LGBT policies

By Julia Donheiser | Aug 10, 2017, 6:30am EST



EDUCATION

False choice: Wisconsin taxpayers support schools that can discriminate

Dozens of voucher schools have policies that allow them to exclude LGBTQ+ students or those with disabilities. In many cases, it's legal.

by Phoebe Petrovic / Wisconsin Watch



JOSH COWEN

THE PRIVATEERS

HOW BILLIONAIRES CREATED
A CULTURE WAR AND SOLD
SCHOOL VOUCHERS



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**Harvard
Education
Press**

Notes:

- See <https://ceep.indiana.edu/education-policy/policy-briefs/2022/evolving-evidence-on-school-voucher-effects.pdf>
- Thanks to the National Council for Public Education and the Center for Budget Policy Priorities for graphics; citations in the pictures.

**DOUGLAS SCHOOL DISTRICT 51-1
MEADE AND PENNINGTON COUNTIES, SOUTH DAKOTA**

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2024

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

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DRAFT



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P.O. Box 3140, Rapid City, South Dakota 57709
Telephone (605) 342-5630 • e-mail: info@ktllp.com

INDEPENDENT AUDITOR'S REPORT

To the School Board
Douglas School District 51-1
Meade and Pennington Counties, South Dakota

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Douglas School District 51-1 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and there is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as a fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain other internal control matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, and pension schedules on pages 7 through 16 and 47 through 54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated [REDACTED], 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

KETEL THORSTENSON, LLP
Certified Public Accountants

[REDACTED], 2024

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE YEAR ENDED JUNE 30, 2024

This section of Douglas School District 51-1's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended on June 30, 2024. Please read it in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The District's net position from governmental and business-type activities increased approximately \$6,790,000. The total revenue of the District increased by approximately \$6,200,000, due mainly to an increase in operating and capital grants and the cost of the District's programs increased by approximately \$3,700,000 due mainly to an increase in costs for instruction and support programs during the year.

The General Fund reported an increase in fund balance as a result of current year activity of approximately \$4,099,000. The change in fund balance is attributable to the fact that Impact Aid is reported in the General Fund ending balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts-management's discussion and analysis (which is this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District government, reporting the District's operations in more detail than the government-wide statements.

The governmental funds statements tell how general government services were financed in the short-term, as well as what remains for future spending.

Proprietary fund statements offer short-term and long-term financial information about the activities that the District operates like businesses. The District's proprietary funds are the Food Service Fund and Internal Service Fund.

Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong. Most of these are school clubs or clearing accounts.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

DOUGLAS SCHOOL DISTRICT 51-1

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE YEAR ENDED JUNE 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-wide Financial Statements:

The government-wide financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position-the difference between the District's assets and liabilities-is one way to measure the District's financial health or position.

- Increases or decreases in the District's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional non-financial factors such as changes in the District's property tax base, changes in the state school aid funding formula from the State of South Dakota, and changes in accounting laws for funds such as Impact Aid.

The government-wide financial statements of the District are reported in two categories:

- **Governmental Activities** – This category includes the District's basic instructional services, such as elementary and high school educational programs, support services (guidance counselor, executive administration, board of education, fiscal services, etc.), extracurricular activities (sports, music, etc.), and capital equipment purchases or the construction of buildings. Property taxes, state grants, federal grants, and interest earnings finance most of these activities.
- **Business-Type Activities** – The District charges a fee to students to help cover the costs of providing hot lunch services to all students. The Food Service Fund is the only business-type activity of the District.

Fund Financial Statements:

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

- State Law requires some of the funds.
- The District Board of Education establishes other funds to control and manage money for particular purposes.

DOUGLAS SCHOOL DISTRICT 51-1

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE YEAR ENDED JUNE 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS

Fund Financial Statements:

The District has three types of funds:

- **Governmental Funds** – Most of the District's basic services are included in the governmental funds, which focus on (1) how cash and other financial assets that can readily be converted into cash flow in and out and (2) the balances remaining at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationship (or differences) between them.
- **Proprietary Funds** – Services for which the District charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both short- and long-term financial information. The Food Service and Internal Service Funds are the Proprietary Funds the District maintains.
- **Fiduciary Funds** – The District is the trustee, or fiduciary, for various external and internal parties. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS

Fund Financial Statements:

Figure A-1 summarizes the major features of the District’s financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of the overview section of the management’s discussion and analysis explains the structure and contents of each of the statements.

Figure A-1				
	Government-wide Statements	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire District government (except fiduciary funds).	The activities of the District that are not proprietary or fiduciary, such as elementary and high school education programs.	Activities the District operates similar to a private business- food service, other proprietary, and internal service.	Instances in which the District is the trustee or agent for someone else's resources.
Required Financial Statements	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances	Balance Sheet Statement of Revenues, Expenses and Changes in Net Position Statement of Cash Flows	Statement of Fiduciary Net Position
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of Asset/ Liability Information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the District's funds do not currently contain capital assets although they can
Type of Inflow/ Outflow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during the year or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

Table A-1 illustrates an increase in overall net position of 10.06 percent for governmental activities. Business-type activities decreased 2.18 percent from 2023 to 2024. The activities combined accounted for a total increase of 9.98 percent.

Table A-1 Statement of Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2023	2024	2023	2024	2023	2024
Current and Other Assets	\$ 36,346,717	\$ 40,570,550	\$ 430,345	\$ 411,365	\$ 36,777,062	\$ 40,981,915
Capital Assets	36,387,107	39,892,460	43,105	28,413	36,430,212	39,920,873
Total Assets	72,733,824	80,463,010	473,450	439,778	73,207,274	80,902,788
Pension Related Deferred Outflows of Resources	\$ 7,054,939	\$ 6,345,799	\$ 172,744	\$ 153,128	\$ 7,227,683	\$ 6,498,927
Long-Term Debt Outstanding	\$ 1,004,170	\$ 988,779	\$ -	\$ -	\$ 1,004,170	\$ 988,779
Accounts Payable and Other	3,631,010	3,601,072	119,845	88,328	3,750,855	3,689,400
Total Liabilities	4,635,180	4,589,851	119,845	88,328	4,755,025	4,678,179
Taxes Levied for Future Period	3,420,808	4,143,369	-	-	3,420,808	4,143,369
Pension Related Deferred Inflow of Resources	4,144,528	3,687,389	101,481	88,979	4,246,009	3,776,368
Total Deferred Inflows	7,565,336	7,830,758	101,481	88,979	7,666,817	7,919,737
Net Position:						
Investment in Capital Assets	36,387,107	39,892,460	43,105	28,413	36,430,212	39,920,873
Restricted	6,833,532	5,988,180	73,008	65,929	6,906,540	6,054,109
Unrestricted	24,367,608	28,507,561	308,755	321,257	24,676,363	28,828,817
Total Net Position	\$ 67,588,247	\$ 74,388,200	\$ 424,868	\$ 415,599	\$ 68,013,115	\$ 74,803,799
Beginning Net Position	\$ 63,230,395	\$ 67,588,247	\$ 471,927	\$ 424,868	\$ 63,702,322	\$ 68,013,115
Change in Net Position	4,357,852	6,799,953	(47,059)	(9,269)	4,310,793	6,790,684
Percentage of Change in Net Position	6.89%	10.06%	-9.97%	-2.18%	6.77%	9.98%

DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2024**

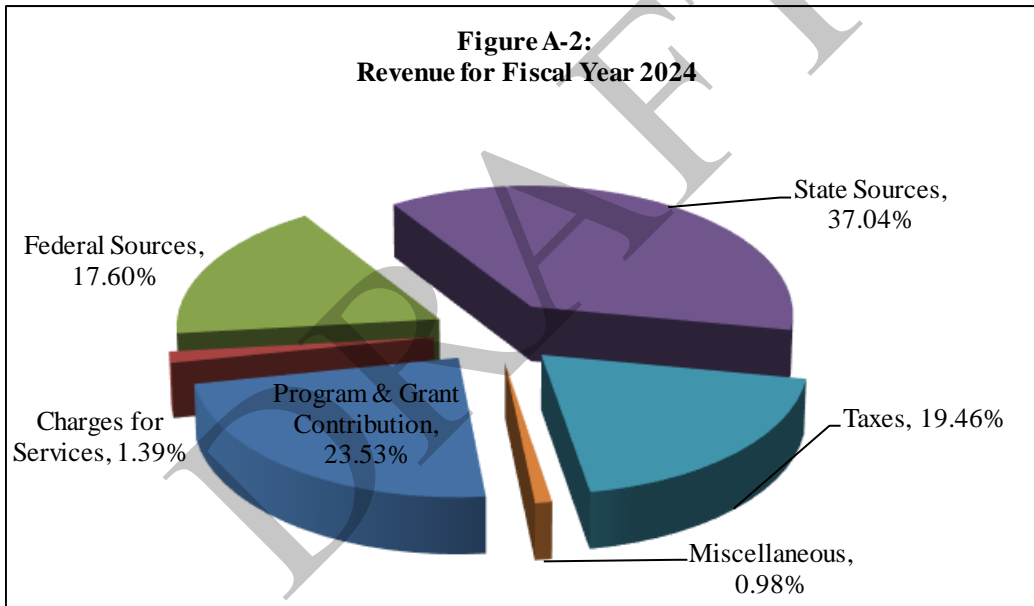
FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the District, consisting of compensated absences payable, have been reported in this manner on the Statement of Net Position. The difference between the District's assets and liabilities is its net position.

Changes in Net Position

The District's revenues totaled approximately \$43,300,000. Approximately 17.60 percent of the District's revenue comes from Federal Sources, 37.04 percent from State Sources, and 19.46 percent comes from taxes. (See Figure A-2.)



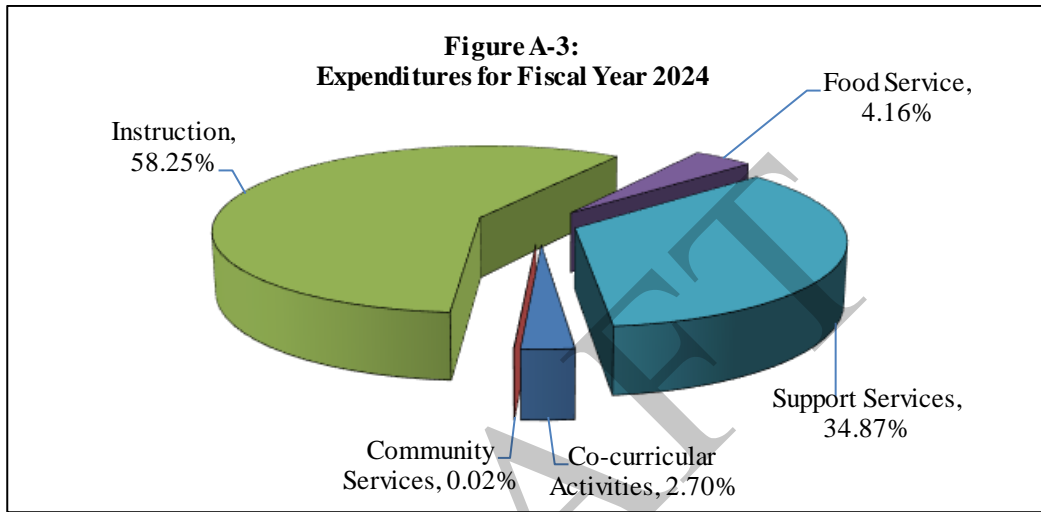
DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Changes in Net Position

The District's expenses cover a wide range of services, but mainly cover instruction and support services. These account for approximately 93.12 percent of the total expenditures in 2024. (See Figure A-3.)



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DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Changes in Net Position

Table A-2 and the narrative that follows consider the operations of the governmental and business-type activities.

Table A-2 Changes in Net Position						
	Governmental Activities		Business-Type Activities		Grand Total	
	2023	2024	2023	2024	2023	2024
Revenues						
Program Revenues:						
Charges for Services	\$ 25,547	\$ 30,852	\$ 532,711	\$ 570,763	\$ 558,258	\$ 601,615
Operating Grants and Contributions	5,995,187	6,754,249	842,950	940,859	6,838,137	7,695,108
Capital Grants and Contributions	-	2,497,733	-	-	-	2,497,733
General Revenues:						
Taxes	7,322,565	8,431,020	-	-	7,322,565	8,431,020
State Sources	15,001,382	16,042,998	-	-	15,001,382	16,042,998
Federal Sources	6,987,305	7,622,340	-	-	6,987,305	7,622,340
Other General Revenues	238,520	194,981	-	169	238,520	195,150
Unrestricted Investment Earnings	148,433	231,224	-	-	148,433	231,224
Total Revenues	35,718,939	41,805,397	1,375,661	1,511,791	37,094,600	43,317,188
Expenses						
Instruction	18,667,298	21,276,297	-	-	18,667,298	21,276,297
Support Services	11,784,141	12,735,564	-	-	11,784,141	12,735,564
Community Services	460	5,983	-	-	460	5,983
Co-curricular Activities	909,188	987,600	-	-	909,188	987,600
Food Service	-	-	1,422,720	1,521,060	1,422,720	1,521,060
Total Expenses	31,361,087	35,005,444	1,422,720	1,521,060	32,783,807	36,526,504
Increase/(Decrease) in Net Position	4,357,852	6,799,953	(47,059)	(9,269)	4,310,793	6,790,684
Beginning Net Position	63,230,395	67,588,247	471,927	424,868	63,702,322	68,013,115
Ending Net Position	\$ 67,588,247	\$ 74,388,200	\$ 424,868	\$ 415,599	\$ 68,013,115	\$ 74,803,799

DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Changes in Net Position:

Governmental Activities

The revenues for the governmental activities increased primarily due to an increase in local taxes collected, state aid and operating grants. Expenditures increased slightly – mainly due to an increase in instructional costs.

Business-Type Activities

The revenues for business-type activities increased both in sales and in Federal Reimbursement Rates. Expenditures also increased due to increased costs and participation. The overall ending net position decreased because expenditures increased at a higher rate than revenues.

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

The General Fund balance increased in the current year due to an increase in grant funding. The District has been making budget reductions over the last few years in an effort to reduce its dependence on Impact Aid. The Capital Outlay Fund balance decreased in the current year due to an increase in capital outlay expenditures for multiple large projects, including multiple new roofs and a new track and field. The Special Education Fund balance increased in the current year due to an increase in Special Education revenues that are higher than the increase in Special Education expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Douglas School District Board of Education approved contingency transfers for unanticipated, yet necessary, expenses to provide items necessary for the education program of the District. The District’s budget changes or variances for the year were minimal and due to unanticipated expenditures throughout the year.

CAPITAL ASSET ADMINISTRATION

By the end of 2024, the District had invested approximately \$39 million (net of depreciation) in a broad range of capital assets, including land, buildings, CIP, improvements, and equipment. Governmental Activities increased approximately \$3.5 million from 2023 due to a combination of approximately \$5.8 million in purchases/construction and depreciation. (See Table A-3.)

	Table A-3			
	Capital Assets			
	Governmental Activities		Business-Type Activities	
	2023	2024	2023	2024
Buildings	\$ 24,950,569	\$ 26,148,193	\$ -	\$ -
Improvements Other than Buildings	375,476	317,403	-	-
Equipment	2,466,820	2,489,640	43,105	28,413
Land	858,900	858,900	-	-
Construction Work in Progress	7,735,342	10,078,324	-	-
Total Capital Assets, Net of Depreciation	\$ 36,387,107	\$ 39,892,460	\$ 43,105	\$ 28,413

DOUGLAS SCHOOL DISTRICT 51-1

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE YEAR ENDED JUNE 30, 2024

CAPITAL ASSET ADMINISTRATION

The District's fiscal year 2024 capital projects consisted mainly of costs associated with new roofs for buildings and a new track and field.

LONG-TERM DEBT

At year-end, the District had \$988,779 in long-term debt consisting of vacation, voluntary separation, and severance pay (sick leave).

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's economic position has shown small change recently. The District relied more heavily upon Impact Aid during the last fiscal year because of increased expenditures, but has still been able to maintain a healthy balance in the Impact Aid fund reserves. The District has again experienced an increase in total property valuation over the last year. This allows the District the ability to increase the amount of revenue generated from property taxes, but the total amount that can be levied is limited in all funds by the State of South Dakota.

One of the primary General Fund resources of revenue to the District is based on a state aid funding formula from the State of South Dakota. The formula continues to be limited by what the District can collect from local property taxes and the difference is made up by the state aid from the State of South Dakota.

There is ongoing concern that the Impact Aid funding at the federal level could be decreasing in the near term depending on what happens at the federal level. Because of the uncertainty of funding at the state and federal level – mainly in the form of Impact Aid – and because the District enrollment has been showing minimal growth, the District is proceeding cautiously with all expenditures, including filling of vacant positions and new hires, salary negotiations, and long-term budgetary considerations.

The District is currently planning for the possibility of expansion of Ellsworth Air Force Base with the possible addition of B-21s to the Bomber Base. If projections are accurate, it will mean a significant increase of students to Douglas School District, which will mean an increase of needs to both infrastructure and staffing. The District is planning appropriately on both sides to ensure if the additional bombers arrive at Ellsworth, it will be prepared to handle the additional students.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and other concerned individuals with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional information, contact the Douglas School District Business Office at 400 Patriot Drive, Box Elder, SD 57719.

DOUGLAS SCHOOL DISTRICT 51-1

**STATEMENT OF NET POSITION
JUNE 30, 2024**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	\$ 29,162,237	\$ 210,045	\$ 29,372,282
Taxes Receivable	4,306,837	-	4,306,837
Internal Amounts	78	(78)	-
Due from Other Governments	6,649,805	21,449	6,671,254
Inventories	79,749	168,414	248,163
Other Receivables and Prepaid Expenses	298,061	9,755	307,816
Net Pension Asset	73,783	1,780	75,563
Capital Assets:			
Land	858,900	-	858,900
Buildings, Net of Depreciation	26,148,193	-	26,148,193
Improvements Other than Buildings, Net of Depreciation	317,403	-	317,403
Equipment, Net of Depreciation	2,489,640	28,413	2,518,053
Construction in Progress	10,078,324	-	10,078,324
TOTAL ASSETS	80,463,010	439,778	80,902,788
DEFERRED OUTFLOW OF RESOURCES:			
Pension Related Deferred Outflows of Resources	6,345,799	153,128	6,498,927
TOTAL DEFERRED OUTFLOW OF RESOURCES	6,345,799	153,128	6,498,927
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$ 86,808,809	\$ 592,906	\$ 87,401,715
LIABILITIES:			
Accounts Payable	\$ 332,828	\$ 8,793	\$ 341,621
Other Current Liabilities	3,268,244	42,739	3,310,983
Unearned Revenue	-	36,796	36,796
Long-Term Liabilities:			
Due Within One Year	988,779	-	988,779
TOTAL LIABILITIES	4,589,851	88,328	4,678,179
DEFERRED INFLOWS OF RESOURCES:			
Taxes Levied for Future Period	4,143,369	-	4,143,369
Pension Related Deferred Inflow of Resources	3,687,389	88,979	3,776,368
TOTAL DEFERRED INFLOWS OF RESOURCES	7,830,758	88,979	7,919,737
NET POSITION:			
Invested in Capital Assets	39,892,460	28,413	39,920,873
Restricted:			
Capital Outlay	1,430,879	-	1,430,879
Pension - SDRS	2,732,193	65,929	2,798,122
Special Education	1,825,108	-	1,825,108
Unrestricted	28,507,560	321,257	28,828,817
TOTAL NET POSITION	74,388,200	415,599	74,803,799
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 86,808,809	\$ 592,906	\$ 87,401,715

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	
Governmental Activities:							
Instruction	\$ 21,276,297	\$ -	\$ 6,754,249	\$ 2,497,733	\$ (12,024,315)	\$ -	\$ (12,024,315)
Support Services	12,735,564	-	-	-	(12,735,564)	-	(12,735,564)
Community Services	5,983	6,279	-	-	296	-	296
Co-curricular Activities	987,600	24,573	-	-	(963,027)	-	(963,027)
Total Governmental Activities	35,005,444	30,852	6,754,249	2,497,733	(25,722,610)	-	(25,722,610)
Business-Type Activities:							
Food Service	1,521,060	570,763	940,859	-	-	(9,438)	(9,438)
Total Business-Type Activities	1,521,060	570,763	940,859	-	-	(9,438)	(9,438)
Total Primary Government	\$ 36,526,504	\$ 601,615	\$ 7,695,108	\$ 2,497,733	(25,722,610)	(9,438)	(25,732,048)
General Revenues							
Taxes:							
Property Taxes					8,274,161	-	8,274,161
Gross Receipts Taxes					156,859	-	156,859
Revenue from State Sources:							
State Aid					16,042,998	-	16,042,998
Revenue from Federal Sources					7,622,340	-	7,622,340
Unrestricted Investment Earnings					231,224	-	231,224
Other General Revenues					194,981	169	195,150
Total General Revenues					32,522,563	169	32,522,732
Change in Net Position					6,799,953	(9,269)	6,790,684
Net Position - Beginning					67,588,247	424,868	68,013,115
Net Position - Ending					\$ 74,388,200	\$ 415,599	\$ 74,803,799

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2024

	General Fund	Capital Outlay Fund	Special Education Fund	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents	\$ 26,055,398	\$ 784,202	\$ 2,273,139	\$ 29,112,739
110 Taxes Receivable--Current	1,892,192	1,536,454	807,661	4,236,307
112 Taxes Receivable--Delinquent	40,689	19,259	10,582	70,530
120 Accounts Receivable	33,740	-	-	33,740
130 Due from Other Funds	78	-	-	78
140 Due from Other Governments	5,807,486	789,180	53,139	6,649,805
170 Inventory of Supplies	79,749	-	-	79,749
192 Prepaid Assets	210,280	-	54,041	264,321
TOTAL ASSETS	\$ 34,119,612	\$ 3,129,095	\$ 3,198,562	\$ 40,447,269
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
Liabilities:				
402 Accounts Payable	\$ 106,329	\$ 191,313	\$ 35,186	\$ 332,828
404 Contracts Payable	2,156,254	-	408,933	2,565,187
450 Payroll Deductions and Withholdings and Employer Matching Payable	565,778	-	137,279	703,057
Total Liabilities	2,828,361	191,313	581,398	3,601,072
Deferred Inflows of Resources:				
551 Taxes Levied for Future Periods	1,844,410	1,506,903	792,056	4,143,369
551 Unavailable Revenue-Property Taxes	40,689	19,259	10,582	70,530
Total Deferred Inflows of Resources	1,885,099	1,526,162	802,638	4,213,899
Fund Balance:				
711 Nonspendable - Inventory	79,749	-	-	79,749
712 Nonspendable - Prepaid Assets	210,280	-	54,041	264,321
723 Restricted - Capital Outlay	-	1,411,620	-	1,411,620
724 Restricted - Special Education	-	-	1,760,485	1,760,485
750 Assigned - Health and Wellness	965,887	-	-	965,887
760 Unassigned	28,150,236	-	-	28,150,236
Total Fund Balance	29,406,152	1,411,620	1,814,526	32,632,298
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
	\$ 34,119,612	\$ 3,129,095	\$ 3,198,562	\$ 40,447,269

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2024**

Total Fund Balances - Governmental Funds \$ 32,632,298

Amounts reported for governmental activities in the Statement
of Net Position are different because:

Net pension asset reported in governmental activities is not an available financial
resource and therefore is not reported in the funds. 73,783

Capital assets used in governmental activities are not financial resources and
therefore are not reported in the funds. 39,892,460

Pension related deferred outflows are components of pension asset and therefore
are not reported in the funds. 6,345,799

Pension related deferred inflows are components of pension asset and therefore are
not reported in the funds. (3,687,389)

Long-term liabilities, including vacation payable, severance payable, and voluntary
separation payable, are not due in the current period and therefore are not reported
in the funds. (988,779)

Delinquent taxes receivable are not available to pay for current period
expenditures and therefore are deferred in the funds. 70,530

Internal service funds are used by management to charge the costs of activities,
such as insurance, to individual funds. The assets and liabilities of internal service
funds are included in the governmental activities in the Statement of Net Position. 49,498

Net Position - Governmental Funds \$ 74,388,200

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Capital Outlay Fund	Special Education Fund	Total Governmental Funds
Revenues:				
<i>1000 Revenue from Local Sources:</i>				
1110 Ad Valorem Taxes	\$ 3,636,206	\$ 2,949,819	\$ 1,561,347	\$ 8,147,372
1120 Prior Years' Ad Valorem Taxes	37,346	20,452	11,147	68,945
1140 Gross Receipts Taxes	156,859	-	-	156,859
1190 Penalties and Interest on Taxes	6,664	3,745	2,031	12,440
1500 Earnings on Investments and Deposits	231,224	-	-	231,224
<i>1700 Co-curricular Activities:</i>				
1710 Admissions	20,933	-	-	20,933
1790 Other Pupil Activity Income	3,640	-	-	3,640
<i>1900 Other Revenue from Local Sources:</i>				
1950 Refund of Prior Year's Expenditures	6,279	-	-	6,279
1990 Other	54,087	12,249	-	66,336
2110 County Apportionment	172,730	-	-	172,730
<i>3000 Revenue from State Sources:</i>				
3110 Unrestricted Grants-in-Aid	15,978,063	64,935	-	16,042,998
3120 Restricted Grants-in-Aid	-	-	3,412,483	3,412,483
<i>4000 Revenue from Federal Sources:</i>				
4110 Unrestricted Grants-in-Aid Received				
Directly from Federal Government	6,661,763	-	-	6,661,763
4120 Unrestricted Grants-in-Aid Received from				
Federal Government Through State	936	-	-	936
4140 Restricted Grants-in-Aid Received				
Directly from Federal Government	60,237	137,617	95,910	293,764
4150-4199 Restricted Grants-in-Aid Received				
from Federal Government Through State	4,031,088	664,638	850,009	5,545,735
4900 Other Federal Revenue	159,079	800,562	-	959,641
Total Revenues	31,217,134	4,654,017	5,932,927	41,804,078
Expenditures:				
<i>1100 Instruction - Regular Programs:</i>				
1110 Elementary	7,739,355	174,834	-	7,914,189
1120 Middle/Junior High	3,457,098	69,860	-	3,526,958
1130 High School	3,612,926	50,684	-	3,663,610
<i>1200 Instruction - Special Programs:</i>				
1220 Programs for Special Education	-	3,443	3,445,102	3,448,545
1250 Culturally Different	93,387	-	-	93,387
1270 Educationally Deprived	673,103	-	-	673,103
1290 Other Special Programs	8,151	-	-	8,151
<i>2100 Support Services - Pupils:</i>				
2110 Attendance and Social Work	89,453	-	83,611	173,064
2120 Guidance	734,637	-	-	734,637
2130 Health	274,761	-	-	274,761
2140 Psychological	-	-	423,819	423,819
2150 Speech Pathology	1,546	-	583,317	584,863
2170 Student Therapy Services	-	-	150,112	150,112

DOUGLAS SCHOOL DISTRICT 51-1

**GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund	Capital Outlay Fund	Special Education Fund	Total Governmental Funds
<i>2200 Support Services - Instructional Staff:</i>				
2210 Improvement of Instruction	73,675	-	-	73,675
2220 Educational Media	1,049,519	37,350	-	1,086,869
<i>2300 Support Services - General:</i>				
2310 Board of Education	192,303	20,000	-	212,303
2320 Executive Administration	1,014,622	-	-	1,014,622
<i>2400 Support Services - School:</i>				
2410 Office of the Principal	1,288,021	-	-	1,288,021
<i>2500 Support Services - Business:</i>				
2520 Fiscal Services	515,637	6,189	-	521,826
2530 Facilities Acquisition and Construction	-	237,450	-	237,450
2540 Operation and Maintenance of Plant	2,910,711	26,984	-	2,937,695
2550 Pupil Transportation	929,977	13,366	-	943,343
2560 Food Services	-	8,294	-	8,294
2570 Internal Services	114,403	-	-	114,403
<i>2600 Support Services - Central:</i>				
2640 Staff	208,755	-	-	208,755
<i>2700 Support Services - Special Education:</i>				
2710 Administrative Costs	-	-	441,214	441,214
2730 Transportation Costs	-	-	216,663	216,663
2750 Other Special Education Costs	-	-	78,811	78,811
3900 Other	5,983	-	-	5,983
<i>4000 Nonprogrammed Charges:</i>				
4500 Early Retirement	425,829	-	-	425,829
4600 Insurance Costs	10,170	-	-	10,170
<i>6000 Co-curricular Activities:</i>				
6100 Male Activities	137,220	-	-	137,220
6200 Female Activities	91,187	-	-	91,187
6900 Combined Activities	689,791	54,393	-	744,184
7500 Capital Outlay	650,862	5,202,468	-	5,853,330
Total Expenditures	26,993,082	5,905,315	5,422,649	38,321,046
Excess of Revenue Over (Under) Expenditures	4,224,052	(1,251,298)	510,278	3,483,032
Other Financing Sources:				
5130 Sale of Capital Assets and Surplus Property	-	250	-	250
8110 Net Transfers In (Out)	(125,000)	125,000	-	-
Total Other Financing Sources	(125,000)	125,250	-	250
Net Change in Fund Balances	4,099,052	(1,126,048)	510,278	3,483,282
Fund Balance -- June 30, 2023	25,307,100	2,537,668	1,304,248	29,149,016
Fund Balance -- June 30, 2024	\$ 29,406,152	\$ 1,411,620	\$ 1,814,526	\$ 32,632,298

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ 3,483,282

Amounts reported for governmental activities in the Statement of Activities are different because:

This amount represents capital asset purchases which are reported as expenditures on the fund financial statements, but increase assets on the Statement of Net Position. 5,853,330

In the Statement of Activities, losses on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds from the disposal of capital assets are reflected, regardless of whether a gain or loss is realized. (44,335)

This amount represents the current year depreciation expense reported in the Statement of Activities, which is not reported on the fund financial statements because it does not require the use of current financial resources. (2,303,642)

The fund financial statement property tax accruals differ from the government wide statement property tax accruals as the fund financial statements require the amounts to be "available." 45,404

Governmental funds recognize expenditures for amounts of compensated absences and voluntary separation actually paid to employees with current financial resources. Amounts of compensated absences earned by employees are not recognized in the funds. In the Statement of Activities, expenses for these benefits are recognized when employees earn leave or elect to retire early. 15,391

Changes in the pension related deferred outflows/inflows are direct components of the pension asset and are not reflected in the governmental funds. 1,238,164

Pension expenses in the Statement of Activities do not provide current financial resources and are not reported as expenses in the funds. (1,487,641)

Change in Net Position of Governmental Activities \$ 6,799,953

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**PROPRIETARY FUNDS BALANCE SHEET
JUNE 30, 2024**

	Food Service Fund	Internal Service Funds
ASSETS:		
<i>Current Assets:</i>		
101 Cash and Cash Equivalents	\$ 210,045	\$ 49,498
140 Due from State Government	21,449	-
170 Inventory of Supplies	22,256	-
172 Inventory of Donated Food	146,158	-
192 Prepaid Expense	9,755	-
Total Current Assets	409,663	49,498
<i>Noncurrent Assets:</i>		
196 Net Pension Asset	1,780	-
204 Equipment	312,715	-
Less: Accumulated Depreciation	(284,302)	-
Total Noncurrent Assets	30,193	-
TOTAL ASSETS	439,856	49,498
DEFERRED OUTFLOW OF RESOURCES:		
252 Pension Related Deferred Outflows	153,128	-
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$ 592,984	\$ 49,498
LIABILITIES:		
<i>Current Liabilities:</i>		
402 Accounts Payable	\$ 8,793	\$ -
404 Contracts Payable	22,219	-
430 Due to Other Funds	78	-
450 Payroll Deductions and Withholdings and Employer Matching Payable	20,520	-
475 Unearned Revenue	36,796	-
Total Current Liabilities	88,406	-
DEFERRED INFLOW OF RESOURCES:		
252 Pension Related Deferred Inflows	88,979	-
NET POSITION:		
706 Investment in Capital Assets	28,413	-
725 Restricted Pension	65,929	-
708 Unrestricted	321,257	49,498
Total Net Position	415,599	49,498
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND NET POSITION	\$ 592,984	\$ 49,498

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024**

	Food Service Fund	Internal Service Funds
Operating Revenue:		
<i>Sales:</i>		
1610 To Pupils	\$ 402,684	\$ -
1620 To Adults	3,235	-
1630 A la Carte	164,084	-
1690 Miscellaneous	760	-
Total Operating Revenue	570,763	-
Operating Expenses:		
100 Salaries	598,161	-
200 Employee Benefits	184,575	-
300 Purchased Services	23,818	-
400 Supplies	52,770	-
461 Cost of Sales	537,305	-
462 Cost of Sales - Donated Food	109,739	-
910 Depreciation - Local Funds	14,692	-
Total Operating Expenses	1,521,060	-
Operating Loss	(950,297)	-
Nonoperating Revenue:		
<i>Local Sources:</i>		
1990 Other	169	-
3810 Cash Reimbursements	2,462	-
<i>Federal Sources:</i>		
4810 Cash Reimbursements	730,158	-
4820 Donated Food	208,239	-
Total Nonoperating Revenue	941,028	-
Change in Net Position	(9,269)	-
Net Position -- Beginning	424,868	49,498
Net Position -- Ending	\$ 415,599	\$ 49,498

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**PROPRIETARY FUNDS STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

	Food Service Fund	Internal Service Funds
Cash Flows from Operating Activities:		
Receipts from Customers	\$ 570,763	\$ -
Payments to Suppliers	(614,356)	-
Payments to Employees	(767,593)	-
Net Cash Used in Operating Activities	(811,186)	-
Cash Flows from Noncapital Financing Activities:		
Operating Subsidies	684,215	-
Internal Activity, Net	(88)	-
Other Receipts	169	-
Net Cash Provided by Noncapital Financing Activities	684,296	-
Net Change in Cash and Cash Equivalents	(126,890)	-
Cash and Cash Equivalents at Beginning of Year	336,935	49,498
Cash and Cash Equivalents at End of Year	\$ 210,045	\$ 49,498
Reconciliation of Operating Loss to Net Cash Used in Operating Activities:		
Operating Loss	\$ (950,297)	\$ -
<i>Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities:</i>		
Depreciation Expense	14,692	-
Value of Donated Commodities Used	109,739	-
<i>Change in Assets and Liabilities:</i>		
Inventories	(7,171)	-
Prepaid Expenses	(387)	-
Net Pension Asset	(35)	-
Pension Related Deferred Outflows/ Inflows	7,114	-
Accounts Payable	7,095	-
Contracts Payable	4,251	-
Accrued Payroll Deductions	3,813	-
Net Cash Used in Operating Activities	\$ (811,186)	\$ -
Noncash Investing, Capital and Financing Activities:		
Value of Commodities Received	\$ 208,239	\$ -

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2024**

	<u>Custodial Funds</u>
<u>ASSETS:</u>	
Cash and Cash Equivalents	\$ 302,604
<hr/>	
<u>NET POSITION:</u>	
Restricted for Individuals and Organizations	\$ 302,604
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The accompanying notes are an integral part of this statement.

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
JUNE 30, 2024**

	Custodial Funds
<u>ADDITIONS:</u>	
Contributions and Custodial Funds	\$ 471,478
Total Additions	471,478
<u>DEDUCTIONS:</u>	
Payments to individuals, organization and other governments	416,778
Total Deductions	416,778
Net Increase in Fiduciary Net Position	54,700
Net Position - Beginning	247,904
Net Position - Ending	\$ 302,604

The accompanying notes are an integral part of this statement.

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2024

(1) Summary of Significant Accounting Policies

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments.

Financial Reporting Entity

The reporting entity of Douglas School District No. 51-1 (the District), consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

The Funds included in this report are controlled by or dependent upon the Douglas School Board of Education.

The District participates in a cooperative service unit with several other school districts. See Note 8 entitled "Joint Ventures" for specific disclosures. Joint ventures do not meet the criteria for inclusion in the financial reporting entity as a component unit but are discussed in these notes because of the nature of their relationship with the District.

Basis of Presentation

Government-wide Financial Statements:

The Statement of Net Position and the Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. Eliminations have been made to prevent the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Net Position reports all financial and capital resources, in a net position form (assets minus liabilities equal net position). Net position is displayed in three components, as applicable, invested in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the District and for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and Impact Aid, are presented as general revenues.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenue and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories.

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2024

(1) Summary of Significant Accounting Policies

Basis of Presentation

Fund Financial Statements:

A fund is considered major if it is the primary operating fund of the District or if it meets the following criteria:

1. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
2. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined, or
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the District financial reporting entity are described below within their respective fund types:

Governmental Funds:

General Fund – A fund established by South Dakota Codified Laws (SDCL) 13-16-3 to meet all of the general operational costs of the District, excluding the Capital Outlay Fund and Special Education Fund expenditures. The General Fund is always a major fund.

Special Revenue Fund Types – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special Revenue Funds of the District include the following:

Capital Outlay Fund – A fund established by SDCL 13-16-6 to meet expenditures which result in the lease of, acquisition of, or additions to real property, plant or equipment, textbooks and instructional software. This fund is financed by property taxes. This is a major fund.

Special Education Fund – A fund established by SDCL 13-37-16 to pay the costs for the special education of all children in need of special assistance and prolonged assistance who reside within the District. This fund is financed by grants and property taxes. This is a major fund.

Proprietary Funds:

Enterprise Fund Types – Enterprise Funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria are met:

- (a) The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable “solely” from the revenues of the activity.)
- (b) Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- (c) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

(1) Summary of Significant Accounting Policies

Basis of Presentation

Proprietary Funds:

Enterprise Funds of the District include the following:

Food Service Fund - A fund used to record the financial transactions related to food service operations. This fund is financed by user charges and grants. This is a major fund.

Internal Service Fund Types - Internal Service Funds are used to report activities that provide goods or services to other funds, departments, or agencies of the District, or to other governments, on a cost-reimbursement basis. The Unemployment Insurance Fund is an internal service fund maintained by the District. Internal service funds are never considered to be major funds.

Fiduciary Funds:

Fiduciary funds consist of the following sub-categories and are never considered to be major funds:

Custodial Funds – Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The District maintains custodial funds to hold assets as an agent in a trustee capacity for various classes, clubs, and organizations.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe how transactions are recorded within the various financial statements. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

Measurement Focus:

Government-wide Financial Statements:

In the Government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus, applied on the accrual basis of accounting.

Fund Financial Statements:

In the fund financial statements, the current financial resources measurement focus and the modified accrual basis of accounting are applied to governmental funds, while the economic resources measurement focus and the accrual basis of accounting are applied to the proprietary and fiduciary funds.

Basis of Accounting:

Government-wide Financial Statements:

In the Government-wide Statement of Net Position and Statement of Activities, governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues and related assets generally are recorded when earned (usually when the right to receive cash vests); and expenses and related liabilities are recorded when an obligation is incurred (usually when the obligation to pay cash in the future vests).

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2024

(1) Summary of Significant Accounting Policies

Measurement Focus and Basis of Accounting

Fund Financial Statements:

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues, including property taxes, generally are recognized when they become measurable and available. "Available" means resources are collected or to be collected soon enough after the end of the fiscal year that they can be used to pay the bills of the current period. The accrual period does not exceed one bill-paying cycle, and for the District, the length of that cycle is 60 days. Reported deferred inflows of resources are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. For the District, these consist primarily of property taxes.

Under the modified accrual basis of accounting, receivables may be measurable but not available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Unavailable revenues, where asset recognition criteria have been met, but for which revenue recognition criteria have not been met, are reported as a deferred inflow of resources.

Expenditures generally are recognized when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which are recognized when due.

All proprietary funds and fiduciary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unearned revenues reported in the proprietary fund consist of advance food service sales.

Interfund Eliminations and Reclassifications

Government-wide Financial Statements:

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified, as follows:

1. In order to minimize the grossing-up effect on assets and liabilities within the governmental and business-type activities columns of the primary government, amounts reported as interfund receivables and payables have been eliminated in the governmental and business-type activities columns, except for the net, residual amounts due between governmental and business-type activities, which are presented as Internal Balances.
2. In order to minimize the doubling-up effect on internal service fund activity, certain "centralized expenses," including an administrative overhead component, are charged as direct expenses to funds or programs in order to show all expenses that are associated with a service, program, department, or fund. When expenses are charged in this manner, expense reductions occur in the General Fund, so that expenses are reported only in the function to which they relate.

Capital Assets

Capital assets include land, buildings, machinery and equipment, improvements, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

The accounting treatment over capital assets depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Financial Statements:

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated acquisition value on the date donated.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

(1) Summary of Significant Accounting Policies

Capital Assets

Government-wide Financial Statements:

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Government-wide Statement of Activities, with net capital assets reflected in the Statement of Net Position. Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) for land, buildings, improvements, and equipment are all set at \$5,000. The District capitalizes all technology assets. The depreciation method used for buildings, improvements, and equipment is straight-line. Land is an inexhaustible capital asset and is not depreciated.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are as follows:

Buildings	10-60 years
Improvements Other than Buildings	10-20 years
Equipment	5-20 years

Fund Financial Statements:

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital expenditures of the appropriate governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for on the accrual basis, the same as in the government-wide statements.

Long-Term Liabilities

The accounting treatment of long-term liabilities depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term liabilities to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term liabilities consist of vacation payable, voluntary separation (early retirement benefits) payable, and sick leave/severance payable.

In the fund financial statements, debt proceeds are reported as revenues (other financing sources), while payments of principal and interest are reported as expenditures when they become due. The accounting for the proprietary fund is on the accrual basis, the same as in the government-wide statements.

Program Revenues

In the Government-wide Statement of Activities, reported program revenues derive directly from the program itself or from parties other than the District’s taxpayers or citizenry, as a whole. Program revenues are classified into three categories, as follows:

1. Charges for services – These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
2. Program-specific operating grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.
3. Program-specific capital grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2024

(1) Summary of Significant Accounting Policies

Proprietary Funds Revenue and Expense Classifications

In the Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position, revenues and expenses are classified in a manner consistent with how they are classified in the Statement of Cash Flows. That is, transactions for which related cash flows are reported as capital and related financing activities, noncapital financing activities, or investing activities are not reported as components of operating revenues or expenses.

Cash and Cash Equivalents

The District pools its cash resources for depositing and investing purposes. The District has access to its cash resources on demand. Accordingly, all reported deposit and investment balances are considered to be cash and cash equivalents for the purpose of the Statement of Cash Flows.

Use of Estimates

The preparation of the financial statements in accordance with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of certain financial statement balances. Actual results could vary from the estimates used.

Equity Classifications

Government-wide Financial Statements:

Equity is classified as net position and is displayed in three components:

1. Investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and related debt.
2. Restricted net position – Consists of net assets with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – All other net assets that do not meet the definition of “restricted” or “invested in capital assets.”

It is the District’s policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Financial Statements:

Proprietary fund equity is classified the same as in the government-wide financial statements. Fiduciary fund equity is reported as net position held in trust for other purposes.

Governmental fund equity is classified as fund balance and is classified as follows:

Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2024

(1) Summary of Significant Accounting Policies

Equity Classifications

Fund Financial Statements:

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the School Board, Superintendent and Business Manager.

Unassigned – includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The District uses restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made. As of year-end, the District has an assigned fund balance for health and wellness.

The District does not have a formal minimum fund balance policy.

Deferred Inflows and Outflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period or periods. These items will not be recognized as an outflow until the applicable future period. Deferred outflows of resources consist of pension activity.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent acquisitions of net position that applies to a future period or periods. These items will not be recognized as an inflow of resources until the applicable future period. Deferred inflows of resources consist primarily of property taxes and pension activity.

Pensions

For purposes of measuring the net pension asset, deferred inflows of resources related to pensions, and pension revenue, information about the fiduciary net position of the South Dakota Retirement System (SDRS) and additions to SDRS's fiduciary net position have been determined on the same basis as they are reported by SDRS. District contributions and net pension asset are recognized on an accrual basis of accounting.

Emerging Accounting Standards

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which updates the recognition and measurement guidance for compensated absences. Leave that has not been used, is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means should generally be recognized at the employee's pay rate as of the financial statement date. The standard also includes guidance for types of leave other than vacation, requires accrual of salary related payments, and changes the disclosure requirements. The statement is effective for the District's year ending June 30, 2025.

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2024

(1) Summary of Significant Accounting Policies

Emerging Accounting Standards

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which expands the disclosure requirements for risks related to a government's vulnerabilities due to certain concentrations or constraints. The disclosure criteria should be assessed for the primary government reporting unit and all other reporting units that report a liability for revenue debt. A disclosure shall be made in the notes to the financial statements if all of the following criteria are met: a concentration or constraint is known, the concentration or constraint makes the reporting unit vulnerable to the risk of a substantial impact, and an event related to the concentration or constraint that could have a substantial impact has occurred or is expected to occur within twelve months of the date the financial statements are issued. The statement is effective for the District's year ending June 30, 2025.

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which improves key components of the financial reporting model to enhance its effectiveness in providing information to the users of the financial statements. The statement redefines the information to be included in management's discussion and analysis, clarifies operating vs. nonoperating revenues and expenses in the proprietary fund statement of revenues, expenses and changes in fund net position, provides guidance on the presentation of unusual or infrequent items, updates the requirements of presentation of major component unit information, and changes the presentation of the budgetary comparison schedules. The statement is effective for the District's year ending June 30, 2026.

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which requires certain information regarding capital assets to be presented by major class. This includes lease assets, intangible right-to-use assets under public-private and public-public partnerships, subscription assets, and certain other intangible assets. In addition, new disclosures surrounding capital assets held for sale are required. The statement is effective for the District's year ending June 30, 2026.

The District is currently evaluating the impact these statements will have on the financial statements.

Subsequent Events

Subsequent events were evaluated through [REDACTED], 2024 which is the date which the financial statements were available to be issued.

(2) Deposits and Investments

The District follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

Deposits – The District's deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 13-16-15, 13-16-15.1, and 13-16-18.1. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100 percent of the public deposit accounts which exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish irrevocable standby letters of credit issued by federal home loan banks accompanied by written evidence of that bank's public debt rating, which may not be less than "AA," or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

(2) Deposits and Investments

Investments – In general, SDCL 4-5-6 permits school district funds to be invested only in (a) securities of the United States and securities guaranteed by the United States Government either directly or indirectly; or (b) repurchase agreements fully collateralized by securities described in (a) above; or in shares of an open-end, no-load fund administered by an investment company whose investments are in securities described in (a) above and repurchase agreements described in (b) above. Also, SDCL 4-5-9 requires investments to be in the physical custody of the political subdivision or deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent. State law limits eligible investments for the District. The District has no investment policy that would further limit its investment choices or limit maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of June 30, 2024, the District’s cash and investments consisted only of checking, savings, and SDFIT Money Market.

The bank balances at June 30, 2024 are as follows, excluding SDFIT:

	<u>Bank Balance</u>
Insured - FDIC	\$ 500,000
Uninsured, collateralized in accordance with SDCL 4-6A-3	25,592,118
Total Deposits	\$ 26,092,118

Credit Risk – State law limits eligible investments for the District, as discussed above. The District has no investment policy that would further limit its investment choices.

Interest Rate Risk – The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The South Dakota Public Fund Investment Trust (SDFIT) is an external investment pool created for South Dakota local government investing purposes. It is regulated by a nine-member board with representation from municipalities, school districts and counties. The net asset value of the SDFIT money market account (GCR) is kept at one dollar per share by adjusting the rate of return on a daily basis. Earnings are credited to each account on a monthly basis. The balance of SDFIT at June 30, 2024 was \$4,528,879. SDFIT is measured as a Level 2 recurring fair value measurement according to the fair value hierarchy.

Assignment of Investment Income – State law allows income from deposits and investments to be credited to either the General Fund or the fund making the investment. The District’s policy is to credit all income from deposits and investments to the General Fund. US GAAP, on the other hand, requires income from deposits and investments to be reported in the fund whose assets generated the income. Where the governing board has discretion to credit investment income to a fund other than the fund that provided the resources for investment, a transfer to the designated fund is reported. Accordingly, in the fund financial statements, interfund transfers of investment earnings are reported, while in the government-wide financial statements, they have been eliminated, except for the net amounts transferred between governmental activities and business-type activities. These interfund transfers are not violations of the statutory restrictions on interfund transfers.

(3) Inventory

Inventory of the business-type activities is valued at the lower of cost or market value. The cost valuation method is first-in, first-out. Donated commodities are valued at estimated market value based on the USDA price list at the date of receipt.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

(3) Inventory

In the government-wide financial statements and the enterprise fund financial statements, inventory items are initially recorded as assets and charged to expense in the various functions of government as they are consumed.

In the governmental fund financial statements, inventories consist of expendable supplies held for consumption. The cost is reported as an expenditure at the time individual inventory items are consumed. Reported inventories are equally offset by a Nonspendable Fund Balance, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

(4) Property Taxes

Property taxes are levied on or before each October 1, attach as an enforceable lien on property, become due and payable as of the following January 1, and are payable in two installments on or before the following April 30 and October 31. The counties bill and collect the District's taxes and remit them to the District.

District property tax revenues are recognized to the extent that they are used to finance each year's appropriations. Revenue related to current year property taxes receivable, which is not intended to be used to finance the current year's appropriations and therefore is not susceptible to accrual, has been reported as deferred inflows of resources in both the fund financial statements and the government-wide financial statements. Additionally, in the fund financial statements, revenue from property taxes may be limited by any amount not collected during the current fiscal period or within the "availability period."

(5) Changes in Capital Assets

A summary of changes in capital assets in governmental activities for the year ended June 30, 2024, is as follows:

	<u>Balance</u> <u>June 30, 2023</u>	<u>Additions</u>	<u>Retirements/ Transfers</u>	<u>Balance</u> <u>June 30, 2024</u>
Governmental Activities:				
Capital Assets, not Depreciated:				
Land	\$ 858,900	\$ -	\$ -	\$ 858,900
Construction in Progress	7,735,342	2,401,842	(58,860)	10,078,324
	<u>8,594,242</u>	<u>2,401,842</u>	<u>(58,860)</u>	<u>10,937,224</u>
Capital Assets, Depreciated:				
Buildings	52,282,601	2,594,506	(558,056)	54,319,051
Improvements Other Than Buildings	3,414,233	-	-	3,414,233
Equipment	9,544,607	915,842	(1,123,007)	9,337,442
	<u>65,241,441</u>	<u>3,510,348</u>	<u>(1,681,063)</u>	<u>67,070,726</u>
Less Accumulated Depreciation for:				
Buildings	27,332,032	1,352,547	(513,721)	28,170,858
Improvements Other Than Buildings	3,038,757	58,073	-	3,096,830
Equipment	7,077,787	893,022	(1,123,007)	6,847,802
	<u>37,448,576</u>	<u>2,303,642</u>	<u>(1,636,728)</u>	<u>38,115,490</u>
Governmental Capital Assets, Net	\$ 36,387,107	\$ 3,608,548	\$ (103,195)	\$ 39,892,460

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

(5) Changes in Capital Assets

Depreciation expense was charged to functions within governmental activities as follows:

Instruction	\$ 1,363,105
Support Services	931,126
Co-curricular Activities	9,411
Total Depreciation Expense	\$ 2,303,642

At June 30, 2024, the District had construction commitments for the high school front entrance remodel, IT room relocation, and activities and track field totaling approximately \$96,000, \$26,000, and \$948,000, respectively, financed through the Capital Outlay Fund.

A summary of changes in capital assets in business-type activities for the year ended June 30, 2024, is as follows:

	<u>Balance</u> <u>June 30, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2024</u>
Business-Type Activities:				
Capital Assets, Depreciated:				
Equipment	\$ 312,715	\$ -	\$ -	\$ 312,715
Less Accumulated Depreciation for:				
Equipment	269,610	14,692	-	284,302
Business-Type Capital Assets, Net	\$ 43,105	\$ (14,692)	\$ -	\$ 28,413

(6) Long-Term Liabilities

A summary of the changes in long-term liabilities for the year ended June 30, 2024, is as follows:

	<u>Balance</u> <u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Due Within</u> <u>One Year</u>
Vacation Liability	\$ 79,406	\$ 10,658	\$ (12,728)	\$ 77,336	\$ 77,336
Voluntary Separation Liability	142,764	357,292	(406,613)	93,443	93,443
Severance Pay (Sick Leave) Liability	782,000	379,829	(343,829)	818,000	818,000
General Long-Term Debt	\$ 1,004,170	\$ 747,779	\$ (763,170)	\$ 988,779	\$ 988,779

Vacation and severance pay for governmental activities typically have been liquidated from the General Fund and Special Education Fund. The remaining voluntary separation liability of \$93,443 is payable from the General and Special Education Funds in the fiscal year ending June 30, 2025.

(7) Interfund Transfers

Interfund transfers for the year ended June 30, 2024, were as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 3,926,043	\$ -
General Fund - Impact Aid	-	4,051,043
Capital Outlay Fund	125,000	-
Total	\$ 4,051,043	\$ 4,051,043

Transfers are used to move unrestricted Impact Aid revenue (included in the General Fund) to other funds to finance various programs in accordance with budgetary authorizations.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

(7) Interfund Transfers

At June 30, 2024, the District had an interfund receivable in the general fund from the food service fund of \$78. The interfund amount was for reimbursement of operating expenditures.

(8) Joint Ventures

The District participates in the joint venture known as the Black Hills Special Services Cooperative (the Co-op), a cooperative service unit formed for the purpose of providing special educational services to the member school districts. During the year ended June 30, 2024, the District paid \$765,236 for services provided by the Co-op. The Co-op's governing board (the Board) is composed of one representative from each member school district, who is a school board member. The Board is responsible for adopting the Co-op's budget and setting service fees at a level adequate to fund the adopted budget.

The District retains no equity in the net assets of the Co-op but does have a responsibility to fund deficits of the Co-op in proportion to the relative participation described below.

The members of the Co-op and their relative percentage participation are as follows:

Spearfish School District No. 40-2	8.33%
Lead-Deadwood School District No. 40-1	8.33%
Oelrichs School District No. 23-3	8.33%
Meade School District No. 46-1	8.33%
Rapid City Area School District No. 51-4	8.33%
Belle Fourche School District No. 9-1	8.33%
Custer School District No. 16-1	8.33%
Douglas School District No. 51-1	8.33%
Edgemont School District No. 23-1	8.33%
Haakon School District No. 27-1	8.33%
Hill City School District No. 51-2	8.33%
Hot Springs School District No. 23-2	8.33%

Separate financial statements for this joint venture are available from Black Hills Special Services Cooperative, Sturgis, South Dakota. At June 30, 2024, this joint venture had total fund equity of \$9,643,839 (unaudited) and long-term debt of \$205,108 (unaudited).

(9) Risk Management

The District is exposed to various risks of loss related to torts; theft of damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended June 30, 2024, the District managed its risks as follows:

Property/Liability Insurance:

The District joined the Associated School Boards of South Dakota Property and Liability Fund (ASBSD-PLF), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota school districts. The objective of the ASBSD-PLF is to administer and provide risk management services and risk sharing facilities to the members; to defend and protect the members against liability; to advise members on loss control guidelines and procedures; to provide them with risk management services, loss control and risk reduction information; and to obtain lower costs for that coverage. The District's responsibility is to promptly report to and cooperate with the ASBSD-PLF to resolve any incident which could result in a claim being made by or against the District. The District pays an annual premium under a claims-made policy and the premiums are accrued based on the ultimate cost of the experience to date of the ASBSD-PLF member, based on their exposure or type of coverage.

The agreement with the ASBSD-PLF provides that the above coverage will be provided to a \$1,000,000 limit. Member premiums are used by the pool for payment of claims and to pay for reinsurance for claims in excess of \$100,000 to the upper limit. The District carries various deductibles for various types of coverage.

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2024

(9) Risk Management

Property/Liability Insurance:

The District carries additional insurance to cover claims in excess of the upper limit up to \$5 million. Settled claims resulting from these risks have not exceeded liability coverage during the past three years.

Unemployment Benefits:

The District has elected to be self-insured and retain all risk for liabilities arising from claims for unemployment benefits.

The District has designated a part of its unrestricted net position as equity in the Unemployment Insurance - Internal Service Fund in the amount of \$49,498 for the payment of future unemployment benefits.

During the year ended June 30, 2024, no claims for unemployment benefits were paid. At June 30, 2024, no claims had been filed for unemployment benefits and none are anticipated in the next fiscal year.

Worker's Compensation:

The District purchases liability insurance for worker's compensation from a commercial carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Health Insurance:

The District joined the South Dakota School District Health Benefits Fund. This is a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The District pays a monthly premium to the pool to provide health insurance coverage for its employees. The pool purchases reinsurance coverage with the premiums it receives from the members. The coverage also includes a \$1,000,000 lifetime maximum payment per person.

The District does not carry additional health insurance coverage to pay claims in excess of this upper limit. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

(10) Impact Aid

The District receives a significant portion of their revenue from federal Impact Aid grants. Impact Aid activity is included in the General Fund for the year ended June 30, 2024, which includes unrestricted grants-in-aid received directly from the federal government of \$6,661,763, earnings on investments and deposits of \$226,043, and expenditures (transfers out) of \$4,051,043. As of June 30, 2024, the General Fund fund balance resulting from Impact Aid activity totaled \$27,685,540 of which \$-0- is assigned to next year's budget.

(11) Pension Plan

All employees, working more than 20 hours per week during the school year, participate in the South Dakota Retirement System (SDRS). SDRS is a hybrid defined benefit pension plan designed with several defined contribution plan type provisions and is administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivor benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in SDCL 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at <http://sdrs.sd.gov/publications.aspx> or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Benefits Provided:

SDRS has four classes of members: Class A general members, Class B public safety and judicial members, Class C Cement Plant Retirement Fund members, and Class D Department of Labor and Regulation members.

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2024

(11) Pension Plan

Benefits Provided:

Members that were hired before July 1, 2017, are Foundation members. Class A Foundation members and Class B Foundation members who retire after age 65 with three years of contributory service are entitled to an unreduced annual retirement benefit. An unreduced annual retirement benefit is also available after age 55 for Class A Foundation members where the sum of age and credited service is equal to or greater than 85 or after age 55 for Class B Foundation judicial members where the sum of age and credited service is equal to or greater than 80. Class B Foundation public safety members can retire with an unreduced annual retirement benefit after age 55 with three years of contributory service. An unreduced annual retirement benefit is also available after age 45 for Class B Foundation public safety members where the sum of age and credited service is equal to or greater than 75. All Foundation retirements that do not meet the above criteria may be payable at a reduced level.

Members that were hired on/after July 1, 2017, are Generational members. Class A Generational members and Class B Generational judicial members who retire after age 67 with three years of contributory service are entitled to an unreduced annual retirement benefit. Class B Generational public safety members can retire with an unreduced annual retirement benefit after age 57 with three years of contributory service. At retirement, married Generational members may elect a single-life benefit, a 60 percent joint and survivor benefit, or a 100 percent joint and survivor benefit. All Generational retirement benefits that do not meet the above criteria may be payable at a reduced level. Generational members will also have a variable retirement account (VRA) established, in which they will receive up to 1.5 percent of compensation funded by part of the employer contribution. VRAs will receive investment earnings based on investment returns.

Legislation enacted in 2017 established the current Cost-of-Living Adjustment (COLA) process. At each valuation date:

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to long-term inflation assumption of 2.25 percent.
- If the fair value of assets is greater or equal to the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the 3rd quarter CPI-W, no less than 0.5 percent and no greater than 3.5 percent.
- If the fair value of assets is less than the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the 3rd quarter CPI-W, no less than 0.5 percent and no greater than a restricted maximum such that, if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater or equal to the accrued liabilities.

Legislation enacted in 2021 reduced the minimum COLA from 0.5 percent to 0.0 percent.

All benefits except those depending on the Member's Accumulated Contributions are annually increased by COLA.

Contributions:

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan; Class A Members, 6.0 percent of salary; Class B Judicial Members, 9.0 percent of salary; and Class B Public Safety Members, 8.0 percent of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. The District's share of contributions to the SDRS for the fiscal years ended June 30, 2024, 2023, and 2022 were **\$1,270,561**, \$1,198,006 and \$1,106,412, respectively, equal to the required contributions each year.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

(11) Pension Plan

Pension Assets/(Liabilities), Pension Revenue, and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions:

At June 30, 2023, SDRS is 100.10 percent funded and accordingly has a net pension asset. The proportionate shares of the components of the net pension asset of SDRS, for the District as of this measurement period ending June 30, 2023 and reported by the School District as of June 30, 2024 are as follows:

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of Net Position Restricted for Pension Benefits	\$ 110,735,924	\$ 1,562,207	\$ 112,298,131
Less: Proportionate Share of Total Pension Liability	(110,662,141)	(1,560,427)	(112,222,568)
Proportionate Share of Net Pension Asset	\$ 73,783	\$ 1,780	\$ 75,563

At June 30, 2024, the District reported an asset of \$75,563 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2023 and the total pension liability used to calculate the net pension asset was based on a projection of the District's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2023, the District's proportion was .7741800 percent, which is an increase of .016920 percent from its proportion as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$1,527,246. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between Expected and Actual Experience	\$ 2,141,882	\$ -
Changes in Assumption	2,583,409	3,776,368
Net Difference between Projected and Actual Earnings on Pension Plan Investments	503,075	-
District Contributions Subsequent to the Measurement Date	1,270,561	-
Total	\$ 6,498,927	\$ 3,776,368

Deferred outflow of resources includes \$1,270,561 resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense/(revenue) as follows:

2025	\$ 1,029,044
2026	(1,145,835)
2027	1,462,508
2028	106,281
	\$ 1,451,998

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

(11) Pension Plan

Actuarial Assumptions:

The total pension asset in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	Graded by years of service, from 7.66% at entry to 3.15% after 25 years of service
Discount Rate	6.50% net of plan investment expense. This is composed of an average inflation rate of 2.50% and real returns of 4.00%
Future COLAs	1.91%

Mortality Rates:

All mortality rates based on Pub-2010 amount-weighted mortality tables, projected generationally with improvement scale MP-2020

Active and Terminated Vested Members:

Teachers, Certified Regents, and Judicial: PubT-2010

Other Class A Members: PubG-2010

Public Safety Members: PubS-2010

Retired Members:

Teachers, Certified Regents, and Judicial Retirees: PubT-2010, 108% of rates above age 65

Other Class A Retirees: PubG-2010, 93% of rates through age 74, increasing by 2% per year until 111% of rates at age 83 and above

Public Safety Retirees: PubS-2010, 102% of rates at all ages

Beneficiaries:

PubG-2010 contingent survivor mortality table

Disabled Members:

Public Safety: PubS-2010 disabled member mortality table

Others: PubG-2010 disabled member mortality table

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period of July 1, 2016, to June 30, 2022.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for management of a portion of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

(11) Pension Plan

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equity	56.3%	3.8%
Investment Grade Debt	22.8%	1.7%
High Yield Debt	7.0%	2.7%
Real Estate	12.0%	3.5%
Cash	1.9%	0.8%
	<u>100.0%</u>	

Discount Rate:

The discount rate used to measure the total pension asset was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that matching employer contributions will be made at rates equal to the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of Asset to Changes in the Discount Rate:

The following presents the District’s proportionate share of net pension (asset)/liability, calculated using the discount rate of 6.50 percent, as well as what the District’s proportionate share of the net pension (asset)/liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.50 percent) or 1-percentage point higher (7.50 percent) than the current rate:

	<u>Current Discount</u>		
	<u>1% Decrease</u>	<u>Rate</u>	<u>1% Increase</u>
District’s Proportionate Share of the Net Pension (Asset)/Liability	\$ 15,487,850	\$ (75,563)	\$ (12,803,467)

Pension Plan Fiduciary Net Position:

Detailed information about the plan’s fiduciary net position is available in the separately issued SDRS financial report.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual -	
	Original	Final	Budgetary Basis	Variance
Revenues:				
<i>1000 Revenue from Local Sources:</i>				
1110 Ad Valorem Taxes	\$ 3,383,550	\$ 3,383,550	\$ 3,636,206	\$ 252,656
1120 Prior Years' Ad Valorem Taxes	24,000	24,000	37,346	13,346
1140 Gross Receipts Taxes	130,000	130,000	156,859	26,859
1190 Penalties and Interest on Taxes	6,500	6,500	6,664	164
1500 Earnings on Investments and Deposits	5,500	5,500	5,181	(319)
<i>1700 Co-curricular Activities:</i>				
1710 Admissions	18,500	18,500	20,933	2,433
1740 Rentals	250	250	-	(250)
1790 Other Pupil Activity Income	3,500	3,500	3,640	140
<i>1900 Other Revenue from Local Sources:</i>				
1950 Refund of Prior Year's Expenditures	-	-	6,279	6,279
1990 Other	35,000	35,000	54,087	19,087
2110 County Apportionment	175,000	175,000	172,730	(2,270)
<i>3000 Revenue from State Sources:</i>				
3110 Unrestricted Grants-in-Aid	15,830,500	15,830,500	15,978,063	147,563
<i>4000 Revenue from Federal Sources:</i>				
4120 Unrestricted Grants-in-Aid Received from Federal Government Through State	1,100	1,100	936	(164)
4140 Restricted Grants-in-Aid Received Directly from Federal Government	-	60,237	60,237	-
4150-4199 Restricted Grants-in-Aid Received from Federal Government Through State	-	4,577,971	4,031,088	(546,883)
4900 Other Federal Revenue	-	-	159,079	159,079
Total Revenues	19,613,400	24,251,608	24,329,328	77,720
Expenditures:				
<i>1100 Instruction - Regular Programs:</i>				
1110 Elementary	7,320,114	8,946,399	7,835,668	1,110,731
1120 Middle/Junior High	3,128,935	3,760,860	3,478,933	281,927
1130 High School	3,746,908	4,648,487	3,879,173	769,314
1140 Preschool Services	-	124,266	-	-
1190 Other Regular Programs	-	4,056	-	4,056
<i>1200 Instruction - Special Programs:</i>				
1250 Culturally Different	92,469	93,872	93,387	485
1270 Educationally Deprived	-	681,397	673,103	8,294
1290 Other Special Programs	-	-	8,151	(8,151)

DOUGLAS SCHOOL DISTRICT 51-1

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual - Budgetary Basis	Variance
	Original	Final		
<i>2100 Support Services - Pupils:</i>				
2110 Attendance and Social Work	110,000	119,262	89,453	29,809
2120 Guidance	786,415	795,415	734,637	60,778
2130 Health	287,661	298,564	274,761	23,803
2150 Speech Pathology	-	-	1,546	(1,546)
<i>2200 Support Services - Instructional Staff:</i>				
2210 Improvement of Instruction	44,548	172,937	73,675	99,262
2220 Educational Media	1,145,848	1,154,852	1,056,237	98,615
<i>2300 Support Services - General:</i>				
2310 Board of Education	147,248	218,945	192,303	26,642
2320 Executive Administration	842,248	1,118,410	1,014,622	103,788
<i>2400 Support Services - School:</i>				
2410 Office of the Principal	1,360,816	1,368,772	1,288,021	80,751
2490 Other	-	1,000	-	1,000
<i>2500 Support Services - Business:</i>				
2520 Fiscal Services	418,307	422,367	515,637	(93,270)
2540 Operation and Maintenance of Plant	2,825,230	2,927,653	2,910,711	16,942
2550 Pupil Transportation	953,230	1,255,402	1,189,726	65,676
2570 Internal Services	105,603	105,603	114,403	(8,800)
<i>2600 Support Services - Central:</i>				
2640 Staff	149,870	191,083	208,755	(17,672)
2690 Other	46,461	46,461	-	46,461
<i>3000 Community Services:</i>				
3600 Welfare Activities	-	9,048	-	9,048
3900 Other	7,500	18,675	5,983	12,692
<i>4000 Nonprogrammed Charges:</i>				
4500 Early Retirement	433,632	433,632	425,829	7,803
4600 Insurance Costs	-	-	10,170	(10,170)
<i>6000 Co-curricular Activities:</i>				
6100 Male Activities	156,628	156,628	137,220	19,408
6200 Female Activities	87,098	89,226	91,187	(1,961)
6900 Combined Activities	784,047	795,747	689,791	105,956
7000 Contingencies	369,184	17,239	-	17,239
Total Expenditures	25,350,000	29,976,258	26,993,082	2,858,910
Excess of Revenue Over (Under) Expenditures	(5,736,600)	(5,724,650)	(2,663,754)	2,936,630
Other Financing Sources:				
5110 Transfers In (Out)	5,736,600	5,747,286	3,926,043	(1,821,243)
Total Other Financing Sources	5,736,600	5,747,286	3,926,043	(1,821,243)
Net Change in Fund Balances	-	22,636	1,262,289	1,115,387
Fund Balance -- Beginning	458,323	458,323	458,323	-
Fund Balance -- Ending	\$ 458,323	\$ 480,959	\$ 1,720,612	\$ 1,115,387

The accompanying supplementary notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
CAPITAL OUTLAY FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual - Budgetary Basis	Variance
	Original	Final		
Revenues:				
<i>1000 Revenue from Local Sources:</i>				
1110 Ad Valorem Taxes	\$ 1,772,500	\$ 1,772,500	\$ 2,949,819	\$ 1,177,319
1120 Prior Years' Ad Valorem Taxes	9,000	9,000	20,452	11,452
1190 Penalties and Interest on Taxes	2,400	2,400	3,745	1,345
<i>1900 Other Revenue from Local Sources:</i>				
1990 Other	2,200	2,200	12,249	10,049
<i>3000 Revenue from State Sources:</i>				
3110 Unrestricted Grants in Aid	-	-	64,935	64,935
<i>4000 Revenue from Federal Sources:</i>				
4140 Restricted Grants-in-Aid Received				
Directly from Federal Government	75,250	-	137,617	137,617
4150-4199 Restricted Grants-in-Aid Received from				
Federal Government	664,638	-	664,638	664,638
4900 Other Federal Revenue	-	-	800,562	800,562
Total Revenues	2,525,988	1,786,100	4,654,017	2,867,917
Expenditures:				
<i>1100 Instruction - Regular Programs:</i>				
1110 Elementary	951,770	951,770	231,584	720,186
1120 Middle/Junior High	85,215	103,422	81,147	22,275
1130 High School	99,465	416,563	87,591	328,972
<i>1200 Special Programs</i>				
1220 Programs for Special Education	19,000	20,781	3,443	17,338
<i>2200 Support Services - Instructional Staff:</i>				
2220 Educational Media	277,000	277,000	87,501	189,499
<i>2300 Support Services - General Administration:</i>				
2310 Board of Education	-	20,000	20,000	-
<i>2500 Support Services - Business:</i>				
2520 Fiscal Services	7,000	7,000	6,189	811
2530 Facilities Acquisition and Construction	-	4,115,357	5,101,869	(986,512)
2540 Operation and Maintenance of Plant	259,375	259,375	170,177	89,198
2550 Pupil Transportation	22,025	22,025	31,526	(9,501)
2560 Food Services	29,975	29,975	29,895	80
<i>6000 Co-curricular Activities:</i>				
6900 Combined Activities	110,525	110,525	54,393	56,132
Total Expenditures	1,861,350	6,333,793	5,905,315	428,478
Excess of Revenue Over (Under) Expenditures	664,638	(4,547,693)	(1,251,298)	3,296,395
Other Financing Sources:				
5110 Transfers In	-	4,557,394	125,000	(4,432,394)
5130 Sale of Surplus Property	-	-	250	250
Total Other Financing Sources	-	4,557,394	125,250	(4,432,144)
Net Change in Fund Balances	664,638	9,701	(1,126,048)	(1,135,749)
Fund Balance -- Beginning	2,537,668	2,537,668	2,537,668	-
Fund Balance -- Ending	\$ 3,202,306	\$ 2,547,369	\$ 1,411,620	\$ (1,135,749)

The accompanying supplementary notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL EDUCATION FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual - Budgetary Basis	Variance
	Original	Final		
Revenues:				
<i>1000 Revenue from Local Sources:</i>				
1110 Ad Valorem Taxes	\$ 1,422,950	\$ 1,422,950	\$ 1,561,347	\$ 138,397
1120 Prior Years' Ad Valorem Taxes	7,800	7,800	11,147	3,347
1190 Penalties and Interest on Taxes	2,000	2,000	2,031	31
<i>3000 Revenue from State Sources:</i>				
3120 Restricted Grants-in-Aid	1,995,200	1,995,200	3,412,483	1,417,283
<i>4000 Revenue from Federal Sources:</i>				
4140 Restricted Grants-in-Aid Received				
Directly from Federal Government	90,000	90,000	95,910	5,910
4150-4199 Restricted Grants-in-Aid Received				
from Federal Government Through State	769,951	769,951	850,009	80,058
Total Revenues	4,287,901	4,287,901	5,932,927	1,645,026
Expenditures:				
<i>1200 Instruction - Special Programs:</i>				
1220 Programs for Special Education	3,694,067	3,694,289	3,445,102	249,187
<i>2100 Support Services - Pupils:</i>				
2110 Attendance and Social Work	81,200	83,593	83,611	(18)
2140 Psychological	420,350	423,819	423,819	-
2150 Speech Pathology	602,307	602,307	583,317	18,990
2160 Audiology	78,877	78,877	-	78,877
2170 Student Therapy Services	155,150	212,761	150,112	62,649
<i>2700 Support Services - Special Education:</i>				
2710 Administrative Costs	423,770	446,131	441,214	4,917
2730 Transportation Costs	201,177	218,567	216,663	1,904
2750 Other Special Education Costs	29,000	135,756	78,811	56,945
4500 Early Retirement	48,159	48,159	-	48,159
7000 Contingencies	90,943	-	-	-
Total Expenditures	5,825,000	5,944,259	5,422,649	521,610
Excess of Revenue Over (Under) Expenditures	(1,537,099)	(1,656,358)	510,278	2,166,636
Other Financing Sources:				
5110 Transfers In	1,537,099	3,424,495	-	(3,424,495)
Net Change in Fund Balances	-	1,768,137	510,278	(1,257,859)
Fund Balance -- Beginning	1,304,248	1,304,248	1,304,248	-
Fund Balance -- Ending	\$ 1,304,248	\$ 3,072,385	\$ 1,814,526	\$ (1,257,859)

The accompanying supplementary notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION ASSET
JUNE 30, 2024**

	2024	2023	2022	2021	2020
District's Proportion of the Net Pension Asset/(Liability)	0.7741800%	0.7724880%	0.7892330%	0.8053629%	0.7982395%
District's Proportionate Share of Net Pension Asset/(Liability)	\$ 75,563	\$ 73,004	\$ 6,044,175	\$ 34,977	\$ 84,592
District's Covered-Employee Payroll	\$ 21,176,011	\$ 19,987,188	\$ 17,906,860	\$ 17,675,846	\$ 16,971,928
District's Proportionate Share of the Net Pension Asset/(Liability) as a Percentage of its Covered-Employee Payroll	0.36%	0.37%	33.75%	0.20%	0.50%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset/(Liability)	100.10%	100.10%	105.52%	100.04%	100.09%
	2019	2018	2017	2016	2015
District's Proportion of the Net Pension Asset/(Liability)	0.8209733%	0.8408643%	-0.8361241%	0.8554103%	0.8657790%
District's Proportionate Share of Net Pension Asset/(Liability)	\$ 19,147	\$ 76,309	\$ (2,824,649)	\$ 3,628,040	\$ 6,237,588
District's Covered-Employee Payroll	\$ 17,057,572	\$ 17,077,115	\$ 15,905,933	\$ 15,609,731	\$ 15,158,516
District's Proportionate Share of the Net Pension Asset/(Liability) as a Percentage of its Covered-Employee Payroll	0.11%	0.45%	-17.76%	23.24%	41.15%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset/(Liability)	100.02%	100.10%	97.00%	104.00%	107.00%

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
JUNE 30, 2024**

	2024	2023	2022	2021	2020
Contractually Required Contribution	\$ 1,270,561	\$ 1,198,006	\$ 1,106,411	\$ 1,074,473	\$ 1,060,706
Contributions in Relation to the Contractually Required Contribution	1,270,561	1,198,006	1,106,411	1,074,473	1,060,706
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered-Employee Payroll	\$ 21,176,011	\$ 19,987,188	\$ 18,452,386	\$ 17,906,860	\$ 17,675,864
Contributions as a Percentage of Covered- Employee Payroll	6.0%	6.0%	6.0%	6.0%	6.0%
	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 1,018,333	\$ 1,024,035	\$ 1,025,069	\$ 949,610	\$ 942,118
Contributions in Relation to the Contractually Required Contribution	1,018,333	1,024,035	1,025,069	949,610	942,118
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered-Employee Payroll	\$ 16,971,928	\$ 17,057,572	\$ 17,077,115	\$ 15,905,933	\$ 15,617,985
Contributions as a Percentage of Covered- Employee Payroll	6.0%	6.0%	6.0%	6.0%	6.0%

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

1. Budgets and Budgetary Accounting

The District followed these procedures in establishing the budgetary data reflected in the financial statements:

- 1) Prior to the first regular board meeting in May of each year, the School Board causes to be prepared a proposed budget for the next fiscal year according to the budgetary standards prescribed by the Auditor General.
- 2) The proposed budget is considered by the School Board at the first regular meeting held in the month of May each year.
- 3) The proposed budget is published for public review no later than July 15th each year.
- 4) Public hearings are held to solicit taxpayer input prior to the approval of the budget.
- 5) Before October 1st of each year, the School Board must approve the budget for the ensuing fiscal year for each fund, with the exception of Fiduciary Funds.
- 6) After adoption by the School Board, the operating budget is legally binding and actual expenditures of each fund cannot exceed the amounts budgeted, except as indicated in number 8.
- 7) A line item for contingencies may be included in the annual budget. Such a line item may not exceed five percent of the total District budget and may be transferred by resolution of the School Board to any other budget category, except for capital outlay, that is deemed insufficient during the year. No amount of expenditures may be charged directly to the contingency line item in the budget.
- 8) If it is determined during the year that sufficient amounts have not been budgeted, state statute allows adoption of supplemental budgets when moneys are available to increase legal spending authority.
- 9) Unexpended appropriations lapse at year-end unless encumbered by resolution of the School Board.
- 10) Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
- 11) The budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except for the following:

The financial statements prepared in conformity with US GAAP present capital outlay expenditure information in a separate category of expenditures. Under the budgetary basis of accounting, capital outlay expenditures are reported within the function to which they relate. For example, the purchase of a new bus would be reported as a capital outlay expenditure on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances, however in the Budgetary Required Supplementary Information Schedule, the purchase of a bus would be reported as an expenditure of the Support Services/Pupil Transportation function of government, along with all other current Pupil Transportation related expenditures.

The financial statements prepared in conformity with US GAAP present federal Impact Aid grants as revenue and related transfers out to the capital outlay fund and special education fund to meet operational needs of the other funds as blended activity in the General Fund following the implementation of GASB 54. However, under the budgetary basis of accounting, the Impact Aid revenue and related transfers out are not included in the Budgetary Required Supplementary Schedule for the General Fund. The following information is provided for purposes of reconciling the two schedules:

Impact Aid Revenue	
Unrestricted Grants-in-Aid Received Directly	
from Federal Government	\$ 6,661,763
Earnings on Investments and Deposits	226,043
Total Impact Aid Revenue	<u>6,887,806</u>
Transfers out of Impact Aid Revenue to Other Funds	(4,051,043)
Net Change in Fund Balance – Impact Aid	<u><u>\$ 2,836,763</u></u>
 Impact Aid Fund Balance	 \$ 27,685,540

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

2. Schedule of the Proportionate Share of the Net Pension Liability (Asset) and Schedule of Pension Contributions

Changes from Prior Valuation

The June 30, 2023, Actuarial Valuation reflects numerous changes to the actuarial assumptions as a result of an experience analysis completed since the June 30, 2022, Actuarial Valuation.

The details of the changes since the last valuation are as follows:

Benefit Provision Changes

During the 2023 Legislative Session no significant SDRS benefit changes were made and emergency medical services personnel prospectively became Class B Public Safety members.

Actuarial Method Changes

No changes in actuarial methods were made since the prior valuation.

Actuarial Assumption Changes

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0% and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%.

As of June 30, 2022 the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (2.25%) was less than 100% and the July 2023 SDRS COLA was limited to a restricted maximum of 2.10%. For the June 30, 2022, Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA assumption of 2.10%.

As of June 30, 2023 the FVFR assuming future COLAs equal to the baseline COLA assumption of 2.25% is again less than 100% and the July 2024 SDRS COLA is limited to a restricted maximum of 1.91%. The July 2024 SDRS COLA will equal inflation, between 0% and 1.91%. For this June 30, 2023 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 1.91%.

Actuarial assumptions are reviewed for reasonability annually and reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2027 Actuarial Valuation and any recommended changes approved by the Board of Trustees are anticipated to be first implemented in the June 30, 2027 Actuarial Valuation.

SINGLE AUDIT SECTION

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DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

	Pass-Through Identifying Number	ALN Numbers	Amount
<i>U.S. Department of Agriculture:</i>			
Pass-Through the S.D. Department of Education:			
Child Nutrition Cluster			
Non-Cash Assistance			
National School Lunch Program (Note 4)	None	10.555	\$ 208,239
Cash Assistance			
School Breakfast Program (Note 3)	None	10.553	110,455
Supply Chain Assistance (Note 3)	None	10.555	111,614
National School Lunch Program (Note 3)	None	10.555	483,763
Summer Food Service Program for Children (Note 3)	None	10.559	24,325
Total Child Nutrition Cluster			938,396
Total U.S. Department of Agriculture			938,396
<i>U.S. Department of Defense:</i>			
Direct Federal Funding:			
Community Economic Adjustment Assistance for Establishment or Expansion of Military Installation	N/A	12.618	621,743
National Defense Authorization Act - Section 386	N/A	12.XXX	247,688
Total U.S. Department of Defense			869,431
<i>U.S. Department of the Interior:</i>			
Pass-Through the S.D. Department of Education:			
Taylor Grazing	None	15.227	70
National Mineral Leasing	None	15.227	866
Pass-Through the S.D. Department of Agriculture and Natural Resources:			
Clean Diesel Program	95819202/0013890	66.040	64,935
Total U.S. Department of the Interior			65,871
<i>U.S. Department of Education:</i>			
Direct Federal Funding:			
Impact Aid -- Maintenance and Operations	N/A	84.041	4,051,043
Impact Aid -- Capital Outlay	N/A	84.041	137,617
Impact Aid -- Special Education	N/A	84.041	95,910
Impact Aid -- DoDEA	N/A	84.041	83,782
Title VII Indian Education Grant	N/A	84.060A	60,237
Pass-Through the S.D. Department of Education:			
Title I Programs -- Local Educational Agencies	S010A230041	84.010A	728,167
Rehabilitation Services Vocational Rehabilitation Grants to States	H126A210062	84.126A	80,556
Improving Teacher Quality	S367A230039	84.367A	195,648
Title IV SSAE	S424A230043	84.424A	78,636
CARES ESSER 2 Funds	S425D210050	84.425D	664,638
CARES ESSER 3 Funds	S425D210050	84.425U	3,020,706
American Rescue Plan - ESSER - Homeless Children and Youth	S425D210050	84.425W	7,931
<i>Special Education Cluster:</i>			
Special Education -- State Grants (P.L. 94-142)	H027A230091	84.027A	742,809
Special Education -- Preschool Grants (P.L. 99-457)	H173A230091	84.173A	26,644
Total Special Education Cluster			769,453
Total U.S. Department of Education			9,974,324
Total			\$ 11,848,022

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Note 1 – Basis of Presentation and Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 2 – Indirect Cost Rate

The District has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 – Cash Reimbursement

These amounts reflect cash received. Federal reimbursements are based on approved rates for services provided rather than reimbursement for specific expenditures.

Note 4 – Non-Monetary Assistance

These amounts include non-monetary assistance which is reported at fair market value of the commodities received and disbursed.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

School Board
Douglas School District 51-1
Meade and Pennington Counties, South Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Douglas School District No. 51-1 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated [REDACTED], 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as #2024-001 and #2024-002, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

School Board
Douglas School District 51-1

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audits and described in the accompanying Schedule of Findings. The District's response was not subjected to the other auditing procedures applied in the audits of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

KETEL THORSTENSON, LLP
Certified Public Accountants

_____, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

School Board
Douglas School District 51-1
Meade and Pennington Counties, South Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Douglas School District No. 51-1's (the District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of audit results section of the accompanying Schedule of Findings.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings as #2024-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as #2024-003 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying Schedule of Findings. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

KETEL THORSTENSON, LLP
Certified Public Accountants

_____, 2024

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2024**

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Douglas School District 51-1 (the District).
2. Material weaknesses were disclosed during the audit of the financial statements as reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the District were disclosed during the audit.
4. A material weakness disclosed during the audit of the major federal award programs is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the District expresses an unmodified opinion.
6. The programs tested as a major program were:
 - a. Impact Aid, ALN #84.041
 - b. Office of Local Defense Community Cooperation, ALN #12.618
7. The threshold for distinguishing Type A and B programs was \$750,000.
8. The District was not determined to be a low-risk auditee.

B. FINDINGS – Financial Statement Audit

Material Weaknesses

Finding No. 2024-001: Preparation of Financial Statements

Federal Program Affected: None.

Compliance Requirement: Not Applicable.

Questioned Costs: None.

Condition and Cause: We were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Ultimately, it is management's responsibility to provide for the preparation of the District's statements and footnotes, and the auditor's responsibility to determine the fairness of presentation of those statements. From a practical standpoint, we do both for the District in connection with our audit. This is not unusual for us to do this with districts of your size.

Criteria and Effect: It is our responsibility to inform the School Board that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by the District's management.

Repeat Finding from Prior Year: Yes, prior year finding 2023-001.

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2024**

B. FINDINGS – Financial Statement Audit

Material Weaknesses

Finding No. 2024-001: Preparation of Financial Statements

Recommendation: As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for their accuracy, we have answered any questions they might have, and we have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification and disclosure in your statements. We are satisfied the appropriate steps have been taken to provide the District with the completed financial statements. It is the responsibility of management and the School Board to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Response/Corrective Action Plan: The District agrees with the above finding. See Corrective Action Plan.

Finding No. 2024-002: Audit Adjustments

Federal Program Affected: None.

Compliance Requirement: Not Applicable.

Questioned Costs: None.

Condition and Cause: During the course of our engagement, we proposed material audit adjustments including entries to reestablish GASB 68 SDRS adjustments, write off an outstanding deposit, adjust accounts payable balances, and adjust capital asset accounts. We also assisted in recording the current year effects of GASB 68 *Accounting and Reporting for Pensions*. Additionally, other entries were proposed as part of the audit, but were not recorded due to the overall insignificance on the financial statements.

Criteria and Effect: District management is responsible for year-end account balances. These adjustments were not recorded through the District's existing internal controls, and therefore, resulted in misstatements of the District's financial statements.

Repeat Finding from Prior Year: Yes, prior year finding 2023-002.

Recommendation: We recommend management do the following:

- The annual adjustments to record the prior year SDRS pension balances and the current year SDRS pension adjustments should continue to be reviewed and approved by the District's Business Manager.
- Depreciation schedules should be reviewed for accuracy and agreed to the general ledger. The general ledger should be adjusted, if necessary.
- Management should review all invoices near year end to ensure proper cut-off of accounts payable.
- Management should write off old reconciling items from the monthly bank reconciliations.

Response/Corrective Action Plan: Management is in agreement with the finding. See Corrective Action Plan.

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2024**

C. FINDINGS AND QUESTIONED COSTS – Major Federal Program Audit

Material Weakness

Finding No. 2024-003: Grant Tracking

Federal Program Affected: Office of Local Defense Community Cooperation, ALN #12.618

Compliance Requirement: Cash Management, Period of Performance

Questioned Costs: None.

Condition and Cause: The District did not have a process in place to ensure proper cut-off of grant expenditures on the Schedule of Expenditures of Federal Awards (SEFA). Expenditures beyond the fiscal year and period of performance of the grant were reported on the 2024 SEFA.

Criteria and Effect: Per the Office of Management and Budget's (OMB) requirements, only expenditures incurred during the reporting period should be included on the SEFA. The Office of Local Defense Community Cooperation program was tested as a major program in 2023 and 2024. The cut-off errors identified did not impact the major program determination in either year. However, improper tracking and reporting of grant expenditures could result in a material misstatement to the SEFA, questioned costs, and noncompliance.

Repeat Finding from Prior Year: No.

Recommendation: The District should ensure only expenditures actually incurred during the reporting period and period of performance of the grant are included on the SEFA. The District should communicate with the federal agency regarding federal reimbursements received for expenditures outside the period of performance.

Response/Corrective Action Plan: Management is in agreement with the finding. See Corrective Action Plan.

MANAGEMENT RESPONSE

DRAFT



DOUGLAS SCHOOL DISTRICT 51-1

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS JUNE 30, 2024

Douglas School District 51-1 (the District) respectfully submits the following schedule of prior audit findings from the June 30, 2023 Schedule of Findings. The findings are numbered consistently with the numbers assigned in the 2023 Schedule of Findings.

Finding No. 2023-001: Financial Statement Preparation

Status: It is more cost effective for the District to hire Ketel Thorstenson, LLP, a public accounting firm, to prepare the full disclosure financial statements as part of the annual audit process. The District has designated a member of management to review the draft financial statements and accompanying notes to the financial statements.

Initial Year Report: Originally issued years ago.

Reasons for Recurrence and Corrective Action Plan: As the District has accepted the risk associated with the auditor's preparing of the financial statements, it will be repeated in 2024. See Corrective Action Plan.

Finding No. 2023-002: Audit Adjustments

Status: The District made efforts to record all year-end entries, but multiple audit adjustments were made.

Initial Year Report: Originally issued years ago.

Reasons for Recurrence and Corrective Action Plan: The finding is altered based on specific audit adjustments each year and is repeated in the Schedule of Findings. See Corrective Action Plan.

Finding No. 2023-003: Schedule of Expenditures of Federal Awards (SEFA) Adjustments

Status: The District made efforts to accurately track and present grant funding. As no adjustments were made to the SEFA in 2024, the finding is considered resolved and not repeated in the current year.

Initial Year Report: 2023

Finding No. 2023-004: Suspension and Debarment

Status: The District began comparing all vendors against the list of suspended and debarred vendors. The finding is considered resolved and not repeated in the current year.

Initial Year Report: 2023



DOUGLAS SCHOOL DISTRICT 51-1

**CORRECTIVE ACTION PLAN
JUNE 30, 2024**

Douglas School District 51-1 (the District) respectfully submits the following corrective action plan regarding findings from the June 30, 2024 Schedule of Findings. The findings are numbered consistently with the numbers assigned in the Schedule of Findings.

Finding No. 2024-001: Preparation of Financial Statements

Responsible Individuals: Trista Olney, Business Manager

Corrective Action Plan: The District has accepted the risk associated with Finding No. 2024-001 regarding preparation of the financial statements and will continue to have the independent auditor prepare the financial statements.

Anticipated Completion Date: Ongoing

Finding No. 2024-002: Audit Adjustments

Responsible Individuals: Trista Olney, Business Manager

Corrective Action Plan: The District will continue efforts to make all year-end entries.

Anticipated Completion Date: Ongoing

Finding No. 2024-003: Grant Tracking

Responsible Individuals: Trista Olney, Business Manager

Corrective Action Plan: The District will make efforts to accurately track and present grant funding to ensure only expenditures actually incurred during the reporting period and period of performance are reported on the SEFA.

Anticipated Completion Date: Fiscal year 2025

SECTION	D	TITLE	FISCAL MANAGEMENT	FILE	DLC
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EXPENSE REIMBURSEMENTS

Personnel and officials who incur expenses in carrying out their authorized duties will be reimbursed by the district upon submission of a properly filled out and approved voucher and such supporting receipts as required by the business manager. Reimbursement will be in accordance with Board approved travel allowance, which will comply with the limits established by state law.

Such expenses may be approved and incurred in line with budgetary allocations for the specific type of expense.

When official travel by personally owned vehicle has been authorized, mileage payment will be made at the rate currently approved by the Board, and in accordance with ~~state law the State Board of Finance~~.

REFERENCES

State Reference:
SDCL 3-9 [Travel Expenses and Allowances](#)
SDCL 4-7-10.4 [Budgeting and appropriations for compensation of board members](#)

Adoption History

First Reading	2/23/2015	Approved	3/9/2015
First Reading - Revision		Approved - Revision	

SECTION	D	TITLE	FISCAL MANAGEMENT	FILE	DN
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SURPLUS PROPERTY

Personal Property:

The Board may sell property of the school district that it considers no longer necessary, useful or suitable for school purposes. No board action is required to sell, trade, destroy, or dispose of consumable school supplies, printed text, or subscriptions. All property sold must be appraised by three real property owners of the school district unless that property is to be traded for other property, destroyed, transferred to another political subdivision, was created as result of an educational program, or is to be sold at public auction. The governing board may employ a person or persons licensed by the state to do fee appraisals in lieu of property owners.

Property appraised for ~~two-thousand five hundred dollars (\$2,500) or less less than \$500~~ may be sold without advertising for bids. Property, ~~including property created as a result of an education program,~~ appraised for more than ~~\$2,500~~500 will be advertised for sale in the official newspaper for two consecutive weeks, the first publication may not be less than 10 days before the sale. The notice of sale will describe the property to be sold and the time when the Board or its representative will open bids. Sealed bids will be filed with the business manager and opened at the Board meeting as specified in the notice.

The Board will sell the property to the highest bidder. However, the board may reject any or all bids.

In lieu of the acceptance of bids, school property may be sold at public auction. The auction will be advertised by posting notices and newspaper advertising as described above. Property sold at public auction need not be appraised but the Board should establish a minimum price.

Any school district library may discard over-duplicated, outdated inappropriate or worn library materials in accordance with state laws. Such discarded materials may be given to other libraries or to nonprofit agencies, destroyed, offered for public sale or traded to a vendor for future library material purchasing credits.

~~By law, the District may also exchange or transfer property to another political subdivision. The governing boards of the respective jurisdictions will determine the terms and conditions of this exchange or transfer.~~

Real Estate:

The school district may sell real property through sealed bids, at public auction or by listing the property with one or more licensed real estate brokers. The Board may accept any offer for purchase of real property. If the District sells real property by public auction or through a real estate broker, the Board shall give notice of the sale of the real property and the appraised value of the real property from the appraisal report on file with the Business Manager.

Transfer of Property to another Political Subdivision:

Pursuant to SDCL Ch. 6-5, the Board may exchange or transfer property to another political subdivision without offering the property for sale and without requiring the political subdivision or nonprofit corporation to pay for the property. The governing boards of the respective jurisdictions will determine the terms and conditions of this exchange or transfer.

REFERENCES

State Reference:

- SDCL 13-15-7 [Conveyance of district property to US for ed. purposes](#)
- SDCL 13-24-4 [Exchange of property](#)
- SDCL 13-24-9 [Board power over school buildings](#)
- SDCL 6-13 [Disposal of Surplus Government Property](#)
- SDCL 6-5 [Exchanges of property and work](#)

Adoption History

First Reading			
Approved			
First Reading-Revision			
Approved			

SECTION	A	TITLE	FOUNDATIONS AND BASIC COMMITMENT	FILE	AF
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DANGEROUS WEAPONS IN THE SCHOOL

School districts should be an example of what is required regarding observance and respect for law in society at large. Schools also must be highly conscious of the health, safety, and welfare of students, staff, and the public.

Various state and federal laws as well as board policy forbids the bringing of dangerous or illegal weapons to school or school sponsored activities. Notwithstanding SDCL 13-32-7, it is the policy of the District not to allow individuals with enhanced conceal carry permits to have firearms on school premises, school vehicle or any vehicle used for school purposes, in any school building or other building or premises used for school functions. Under state law, a school district may not keep or cause to be kept any list, record, or registry of holders of permits to carry a concealed firearm. (SDCL 23-7-8.6) Due to the safety of the students, staff, and visitors, a record of who has been granted permission to possess a firearm on school grounds is necessary. It is not practical for the District to allow possession of firearms by enhanced conceal carry permit holders while still providing for safety of students, because the District cannot collect any request and verify or keep on record those individuals proven to the District to have a valid enhanced conceal carry permit. Under SDCL 13-32-7, the District has the discretion to grant permission for certain individuals to have a firearm, but in the event the District allows it, the law requires such permission to be in writing. But because state law prohibits the District from keeping any written record regarding a concealed carry permit holder, giving written permission and keeping any documentation related to such process makes the District in violation of SDCL 23-7-8.6. Therefore, the District will not grant permission for enhanced conceal carry permit holders to possess firearms.

Any weapon taken from a student shall be reported to the student's parents. Confiscation of weapons will be reported to law enforcement. Appropriate disciplinary action shall be pursued by the building principal or superintendent.

A dangerous weapon is defined as any firearm, stun gun, or air-gun, knife or device, instrument, material or substance, whether animate or inanimate, which is calculated or designed to inflict death or serious bodily harm, or by the manner in which it is used is likely to inflict death or serious bodily harm.

For the purpose of this portion of this policy, the term "firearm" includes any weapon which is designed to expel a projectile by action of an explosive, the frame or receiver of any such weapon, a muffler or silencer for a weapon, or any explosive, including any poison gas.

Revised

No firearms are permitted on any school premises, school vehicle or any vehicle used for school purposes, in any school building or other building or premises used for school functions, except for:

1. Firearms under the control of law enforcement personnel.
2. Starting guns while in use at athletic events.
3. Firearms or air-guns at firing ranges, gun shows, or authorized supervised school training sessions for the use of firearms.
4. The ceremonial presence of unloaded weapons at color guard ceremonies.

Any employee violating this policy will be disciplined consistent with district policy, state law, and any applicable negotiated agreement. Any visitor violating this policy may be banned from future entrance onto District property. In addition, violations shall be reported to local law enforcement authorities.

Any student bringing a firearm to school, except as provided by law, shall be expelled for not less than twelve months and will be referred to law enforcement authorities. The Superintendent shall have the authority to recommend to the school board that this expulsion requirement be modified on a case-by-case basis. This policy shall be implemented in a manner consistent with IDEA and Section 504.

REFERENCES

State References

[SDCL 13-32-4](#)

[SDCL 13-32-4.2](#)

[SDCL 13-32-7](#)

[SDCL 22-1-2](#)

[SDCL 23-7-8.6](#)

Description

School board to assist in discipline

Procedure for suspension

Possession of firearms on school grounds

Definition of terms

List, record, or registry of holder of permits prohibited

Federal References

[Public Law 103-382](#)

Description

Improving America's Schools Act of 1994

Adoption History

First Reading	01/23/90		
Approved	02/12/90		
First Reading	02/26/07		
Approved	03/12/07		

Delete current language and combine with JFCJ

Ellsworth AFB

DOUGLAS SCHOOL DISTRICT

South Dakota

BOARD POLICY

Section A

Foundations and Basic Commitment

File: AF

COMMITMENT TO ACCOMPLISHMENT
(School Unit Accountability)

~~The Douglas School District recognizes the Board's responsibility to be accountable to students, parents, taxpayers, and the general public.~~

~~It is the policy of the Douglas School District that the superintendent of schools shall establish a program for school unit accountability. The accountability program shall include pupil performance standards.~~

~~The Board recognizes that accountability requires that objective data or facts be available which makes it possible to understand why things did or did not work as planned. Only by attending to such data or facts can repeated failures be avoided. It is of even greater importance that the availability of such data or facts make it possible to replicate success.~~

References

Adoption History

First Reading	01/23/90
Approved	02/12/90
First Reading	02/26/07
Approved	03/12/07

Box Elder ~~DOUGLAS SCHOOL DISTRICT~~ South Dakota
~~Board Policy~~

SECTION	J	TITLE	STUDENTS	FILE	JFCJ
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~~¶~~

~~DANGEROUS WEAPONS IN THE SCHOOL~~

~~¶~~

~~Schools should be an example of what is required regarding the observance and respect for law in society at large. Schools also must be highly conscious of the health, safety, and welfare of students, staff, and the public.~~

~~¶~~

~~State and federal laws, as well as board policy, forbids the bringing of dangerous or illegal weapons to school or school-sponsored activities. The legislature, under SDCL 13-32-7, states "Any person, other than a law enforcement officer, who intentionally carries, has in his possession, stores, keeps, leaves, places or puts into the possession of another person, any firearm or air gun, whether or not the firearm or air gun is designed, adapted, used or intended primarily for imitative or noise making purposes, or any dangerous weapon, on or in any elementary or secondary school premises, vehicle or building or any premises, vehicle or building used or leased for elementary or secondary school functions, whether or not any person is endangered by such actions, is guilty of a Class 1 misdemeanor."~~

~~¶~~

~~The Douglas School Board defines a dangerous and/or deadly weapon as any firearm, knife, air gun, or device, instrument, material or substance, whether animate or inanimate, which is calculated or designed to inflict death or serious bodily harm.~~

~~¶~~

~~No firearms are permitted on any school premises, school vehicles used for school purposes, in any school building or other building or premises used for school functions. An exception would be weapons under the control of law enforcement personnel, starting guns while in use at athletic events, authorized supervised school training sessions for the use of firearms and the ceremonial presence of unloaded weapons at color guard ceremonies. Any violations shall be reported to local law enforcement authorities.~~

~~¶~~

~~In this regard, all dangerous and illegal weapons shall be confiscated from any person on school property. Incidents involving confiscation of a student's dangerous weapon will be reported to the student's parents and reported to the police for legal action. Appropriate disciplinary or legal action or both shall be pursued by the building principal.~~

~~¶~~

~~Students who have weapons confiscated will be immediately suspended for a period of up to ten days during which time an investigation will be conducted. During the investigation, the student will be afforded due process in accordance with Board Policies JFA and JFA-R. The report will be sent to the Superintendent's office for review. Appropriate disciplinary or legal action shall be pursued jointly by the Superintendent's office and the building principal. Disciplinary action for a dangerous weapon other than a firearm shall range from a short term suspension to expulsion. This policy shall~~

Delete

~~be implemented in a manner consistent with IDEA and Section 504.~~

¶

~~Possession/use of a firearm shall result in a twelve (12) month expulsion as per SDCL 13-32-4. For the purpose of this portion of this policy, the term “firearm” includes any weapon which is designed to expel a projectile by action of an explosive, the frame or receiver of any such weapon, a muffler or silencer for a weapon, or any explosive, including any poison gas.~~

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REFERENCES

State Reference:

~~[SDCL 13-32-7](#)~~

~~[SDCL 13-32-4.2](#)~~

~~[SDCL 22-1-2](#)~~

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Adoption History

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First Reading	5/25/1993	¶	¶
Approved	6/8/1993	¶	¶
First Reading-Revision	4/22/1996	¶	¶
Approved-Revision	5/13/1996	¶	¶
First Reading-Revision	1/11/2016	¶	¶
Approved-Revision	1/25/2016	¶	¶
First Reading-Review	11/13/2023	¶	¶
Approved	11/27/2023	¶	¶
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¶	¶	¶	¶

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SECTION	D	TITLE	Fiscal Management	FILE	DK
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PAYMENT PROCEDURES

All claims for payment from district funds will be processed by the business manager. Payment will be authorized against invoices properly supported by approved purchase orders, against properly submitted vouchers, or in accordance with salaries and salary schedules set by the Board. **The Board may authorize the payment for goods or services prior to the next board meeting if the Board specifies the vendor and the maximum amount allowed for the payment.**

List of accounts payable, including payroll lists, will be certified by the Superintendent and approved by the Board. Each registered warrant will be signed by the Board president; and the business manager will sign the endorsement statement. Actual invoices, statements and vouchers will be available for Board inspection.

The business manager will assume responsibility for assuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget for all items.

The school principals will be responsible for observing budget allocations in their respective schools. Each will also serve as custodian of the activity accounts in his or her respective school and will be responsible for their proper handling and expenditures.

REFERENCES

State Reference:

- [SDCL 13-18-1](#) Board authorization of payments
- [SDCL 13-18-10](#) Checks for federal tax payments as preferred obligation
- [SDCL 13-18-11](#) Register of warrants not paid for want of funds
- [SDCL 13-18-12](#) Validation of registered warrants and refunding bonds
- [SDCL 13-18-13](#) Call of registered warrants for payment
- [SDCL 13-18-9](#) Registered warrant prenumbered and issued when funds insufficient

Revised

Adoption History			
First Reading	02/23/15		
Approved	03/09/15		
First Reading-Revision			
Approved			