

**Garretson School District 49-4**  
**Garretson, SD**  
**Agenda for Regular School Board Meeting**  
**Garretson High School Library**  
**May 10, 2021**

1. Call to Order - 5:45 PM
2. Pledge of Allegiance
3. Welcome to visitors and guests
4. Approval of agenda with proposed additions or corrections
5. Public Comments
6. Consent Agenda
  - a. Approval of Minutes, Bills and Financials
    1. Minutes from previous meetings
    2. Cash Balance Report
    3. Claims Report
    4. Invoice Listing Report
    5. Imprest Checks Report
    6. Check Register Report
    7. Payroll Report
    8. Check Reconciliation Report
    9. Bank Statements
  - b. Approval of agreements and / or contracts
    1. Carroll Institute Annual Contract
    2. Quad, Berglin and Post, PC; contract for auditing services for FY22.
  - c. Fuel Quotes (5-4-2021)

	Palisades Oil	Vollan Oil
10% E gasoline	\$2.318	\$2.331
#2 Diesel	\$2.398	\$2.445
  - d. Acknowledge Home School Applicants

None
  - e. Personnel actions
    1. Teacher and administrator contracts for approval. \*See list in packet.
  - f. Surplus property

None
7. Old Business
  - a. None
8. New Business
  - a. Conflicts of Interest, per SDCL 3-23

None
  - b. Preliminary Budget / Set date for Budget hearing
    1. Budget by Object - General Fund
    2. 3-Year Budget Comparison
    3. Capital Outlay Projection
    4. Teaching Staff Combined 2021-2022
    5. Teaching Staff Broken Out 2021-2022
    6. Admin. & Classified 2021-2022
  - c. Approve Audit Report, FY20
  - d. Resolution to join the SDHSAA.
  - d. SDHSAA Ballot.
    1. Amendment #1
    2. West River At-Large Representative
    3. Division III Representative - Superintendent
    4. Division IV Representative - Athletic /Activity Director

- e. Consider 21-22 calendar adjustment.
- f. Summer and Fall 2021 Covid-19 update and preliminary plan.
- g. Information Items:
  - 1. GCBDE - Family and Medical Leave Policy
  - 2. BBE - Unexpired term Fulfillment
  - 3. KK - Visitors to Schools
- h. First Reading
  - 1. JECBA: Admission of Foreign Exchange Students
  - 2. JED: Student Excuses and Absences
  - 3. JFG: Interrogations and Searches
- i. Second Reading
  - 1. MS/HS Handbook
  - 2. Elementary Handbook
  - 3. iPad Handbook
  - 4. JHG: Reporting Child Abuse
- 9. Administrative Reports
  - a. Superintendent's Report
  - b. Prairie Lakes Coop
- 10. Executive Session, per SDCL 1-25-2, subsection 1: Personnel
- 11. Adjourn

## SCHOOL BOARD MINUTES

**Regular Garretson School District #49-4 5:45 p.m. April 12, 2021**

Present: President Shannon Nordstrom, Vice President Kari Flanagan, Board Member Rachel Hanisch, Board Member Tony Martens (arrived at 5:48 p.m.), Board Member Ruth Sarar, Superintendent Guy Johnson, & Business Manager Jacob Schweitzer. Others present: Principal Teresa Hulscher, Principal Chris Long, Kayli Coburn, Jacki Liester, Jodi Linneweber, Garrick Moritz, & Sherri Schoenfish.

At 5:45 p.m., the Board convened in the Library for its regular meeting of the Garretson School Board. All votes are unanimous, unless specifically noted in the minutes.

President Nordstrom led the Pledge of Allegiance and welcomed guests and visitors. President Nordstrom called for any additions or corrections to the Board agenda. Superintendent Johnson had one addition to the consent agenda: the Driver's Ed. Contract for Michael Satter.

**Action 21-074:** Motion by Hanisch, second by Flanagan, to approve the agenda as presented with the addition of the Driver's Ed. Contract. Motion carried.

**Action 21-075:** Motion by Flanagan, second by Sarar, to approve the following consent agenda items as presented. Approval of March 2021 board meeting minutes, approval of payments for March 2021 claims, approval of March 2021 payroll, approval of financial statements for March 2021, approval of the Driver's Ed. Contract for Michael Satter for \$1,185 for each classroom session and \$126 per student for driving, and the approval of fuel quotes, E-10 gasoline from Palisades Oil - \$2.237 and Vollan Oil - \$2.2586, and #2 Diesel from Palisades Oil - \$2.239 and Vollan Oil - \$2.2683. Motion carried.

Garretson School District #49-4  
CLAIMS paid April 12, 2021

### **GENERAL FUND**

A-OX WELDING SUPPLY CO. INC., AG. CYLINDER RENTALS, \$64.19; ALL AROUND WELDING, BUS 2 & 4 REPAIRS, \$810.00; ALLIANCE COMMUNICATIONS, APRIL 2021 INTERNET & PHONE SERVICES, \$736.00; ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA, COLLECTIVE BARGAINING WEBINAR 3/17/2021, \$25.00; BENNETT, BOB, BASKETBALL CLOCK/SCOREBOARD, \$780.00; BOHL, MACEY, WRESTLING SCORER/CLOCK, \$20.00; CARROLL INSTITUTE, APRIL 2021 CONTRACT, \$515.00; CITY OF GARRETSON, GAS/SEWER/WATER. \$4,046.86; COLLEGE ENTRANCE EXAMINATION BOARD, 2020 PSAT/NMSQT TEST FEES, \$476.00; CULLIGAN WATER, PURIFIED SALT, \$43.50; DON'S AUTO & TIRE CO., TPMS SENSOR/JOB SUPPLIES - LABOR, \$75.34; ELITE BUSINESS SYSTEMS, COPY PAPER, \$1,400.00; FINK, TODD, JUNIOR HIGH BASKETBALL OFFICIAL, \$50.00; FIRST BANK & TRUST CREDIT CARD, AMAZON - KEYBOARD FOR BUSINESS OFFICE, \$14.53; FIRST BANK & TRUST CREDIT CARD, AMERICAN LIBRARY ASSOCIATION - MAKERSPACE SOURCEBOOK, \$45.39; FIRST BANK & TRUST CREDIT CARD, DISCOUNT FUELS - FUEL, \$28.22; FIRST BANK & TRUST CREDIT CARD, FIRST BANK & TRUST - INTEREST, \$15.18; FIRST BANK & TRUST CREDIT CARD, FIRST BANK & TRUST - STATEMENT BALANCE/CREDIT, \$209.24; FOREMAN, BUS ALARM - BACKUP. \$80.01; FREWALDT, HANNAH, WRESTLING TOURNAMENT OFFICIAL SCORE TABLE, \$60.00; GARRETSON FOOD CENTER, MIDDLE SCHOOL SCIENCE SUPPLIES, \$0.78; GARRETSON GAZETTE, PUBLICATION OF SCHOOL BOARD MINUTES/OPT-OUT NOTICES, \$331.88; GARRETSON SCHOOL DISTRICT TRUST & AGENCY ACCOUNT, MARCH 2021 IMPREST ACCOUNT REIMBURSEMENT, \$36,708.27; GRAHAM TIRE, BUS #9 FRONT

TIRES, \$225.88; GUARANTEE ROOFING & SHEET METAL OF SD, ROOF REPAIR 1/29/2021, \$1,175.00; HAUFF MID-AMERICA SPORTS, PLAQUE ENGRAVING, \$36.00; HILLYARD, CLEANING/MAINTENANCE SUPPLIES, \$1,963.79; HOBART, KITCHEN EQUIPMENT REPAIR, \$104.15; HORACE MANN, FEBRUARY 2021 ADMIN. FEES, \$47.25; INSTRUMENTALIST AWARDS, LLC, BAND/CHOIR AWARDS, \$27.50; INTERSTATE ALL BATTERY CENTER, IPAD 6 SCREEN REPAIRS, \$475.00; JOHNSON, SAM, WRESTLING CLOCK/SCOREBOARD/OFFICIAL BOOK, \$200.00; KOSKELA, MELANIE, TICKET TAKING, \$20.00; LASTING IMPRESSIONS UNLIMITED, INC., BASKETBALL AWARDS, \$84.75; MCCOOK CENTRAL SCHOOL DISTRICT #43-7, TITLE IX TRAINING 3/24/2021, \$648.00; MENARDS, MAINTENANCE/OUTDOOR SUPPLIES, \$2,270.43; MOSYLE CORPORATION, TECH. SUBSCRIPTIONS, \$64.15; NORTHERN PLAINS FITNESS, TREADMILL REPAIR, \$92.70; PALISADES OIL CO., BULK FUEL, \$1,493.17; PERFORMANCE PRESS, INC., WINTER SPORTS MEMORY MATES, \$134.51; PIERRET, MORGAN, WRESTLING OFFICIAL SCORER, \$60.00; PITNEY BOWES, RENTAL INVOICE - POSTAGE,, \$134.49; PLISKA, MICHELLE, STUDENT TRANSPORTATION - MILEAGE, \$224.08; POPPLERS MUSIC, INC., INSTRUMENT REPAIRS/MUSIC, \$573.10; PREFERRED PRINTING, 2021 DIPLOMAS/DIPLOMA COVERS, \$650.90; ROZEBOOM, MARK, WRESTLING CLOCK/SCOREBOARD/OFFICIAL SCORER, \$300.00; SANFORD, FEBRUARY & MARCH 2021 HEALTH SAVINGS ACCOUNT CONTRIBUTIONS, \$360.00; SCHLEUTER, BRADY, WRESTLING OFFICIAL SCORER, \$60.00; SCHLEUTER, JAY, WRESTLING OFFICIAL SCORER, \$120.00; SCHOOL ADMINISTRATORS OF SOUTH DAKOTA, 2021-2022 MEMBERSHIP - JACOB SCHWEITZER, \$630.00; SCHOOL HEALTH CORPORATION, COVID SUPPLIES, \$196.44; SCHOOL SPECIALTY INC., ART/OFFICE SUPPLIES, \$411.65; SCHROEDER, AMBER, BASKETBALL CLOCK/SCOREBOARD/OFFICIAL BOOK, \$240.00; SMITH, ERNIE, JUNIOR HIGH BASKETBALL OFFICIAL, \$475.00; SOUTH DAKOTA ASSOCIATION OF BUSINESS OFFICIALS, 2021 SPRING CONFERENCE REGISTRATION, \$75.00; SOUTH DAKOTA COUNSELING ASSOCIATION, MEMBERSHIP DUES/CONFERENCE REGISTRATION, \$245.00; STEVE'S ELECTRIC & PLUMBING, INC., EXIT LIGHTS - MAINTENANCE/REPAIRS, \$2,041.43; STOLTENBERG, CURT, BASKETBALL 35 SECOND CLOCK, \$820.00; STURDEVANT'S AUTO PARTS, BRAKE CALIPER/BRAKE FLUID/HEADLIGHTS, \$226.90; SWATEK, BRYN, WRESTLING TOURNAMENT OFFICIAL SCORE TABLE, \$120.00; VANDERSNICK EXCAVATING, LLC, FEBRUARY & MARCH 2021 SNOW REMOVAL, \$795.00; WAGWORKS, MARCH 2021 ACH FEES, \$2,428.88; WAGNER, DAVE, WRESTLING OFFICIAL SCORER, \$240.00; WASTE MANAGEMENT, APRIL 2021 GARBAGE & RECYCLING SERVICES, \$544.13; XCEL ENERGY, JANUARY & FEBRUARY 2021 ELECTRICITY, \$5,179.84;

**TOTAL GENERAL FUND, \$72,749.51**

#### **CAPITAL OUTLAY FUND**

ELITE BUSINESS SYSTEMS, APRIL 2021 CONTRACTED SERVICES, \$896.45;

**TOTAL CAPITAL OUTLAY FUND, \$896.45**

#### **SPECIAL EDUCATION FUND**

AUGUSTANA UNIVERSITY, SPRING 2021 TUITION, \$6,400.00; GOODCARE, LLC, FEBRUARY & MARCH 2021 OCCUPATIONAL/PHYSICAL THERAPY, \$12,567.96; LIFESCAPE, FEBRUARY 2021 SERVICES/TUITION, \$10,503.25; PRAIRIE LAKES EDUCATIONAL COOPERATIVE, MARCH 2021 SERVICES, \$2,515.86; TEACHWELL SOLUTIONS, JANUARY & FEBRUARY 2021 BILLING, \$4,572.00;

**TOTAL SPECIAL EDUCATION FUND, \$36,559.07**

#### **FOOD SERVICE FUND**

LUNCHTIME SOLUTIONS, INC., OCTOBER 2020 & FEBRUARY 2021 FOOD SERVICES, \$55,612.95; PRAIRIE FARMS DAIRY, WHITE & CHOCOLATE MILK, \$1,725.11; VANCO, FEBRUARY 2021 INVOICE & MARCH 2021 ACH FEES, \$98.88;

**TOTAL FOOD SERVICE FUND, \$57,436.94**

**TOTAL CLAIMS: \$167,641.97**



## IMPREST CHECKS

MARCH 2021

### GENERAL FUND IMPREST CHECKS

BACKER, EMILY, STUDENT PICK-UP & DROP-OFF MILEAGE - 2/8-3/5/2021, \$189.00; BUCHHOLZ, KELSEY, BB JV & C GAME OFFICIAL 2/18 & 2/22/2021, \$95.00; CITY OF GARRETSON, GAS/SEWER/WATER, \$34,851.70; FIRST DAKOTA INDEMNITY CO., WORKER'S COMPENSATION INSURANCE, \$903.00; FREY, JOSH, BBB OFFICIAL 2/22/2021 V. DELL RAPIDS, \$95.00; LONG, CHRIS, BB C GAME OFFICIAL 2/18 & 2/22/2021, \$50.00; MUDDER, DAVE, BB JV DH OFFICIAL 2/18/2021, \$70.00; POPPEMA, MIKE, BBB OFFICIAL 2/22/2021 V. DELL RAPIDS, \$116.84; SCHWEITZER, JACOB, KEYBOARD REIMBURSEMENT - AMAZON, \$38.33; SMITH, ERNIE, BB C GAME OFFICIAL 2/18/2021, \$25.00; STUDER, JAKE, BBB OFFICIAL 2/22/2021 V. DELL RAPIDS, \$95.00; WEST CENTRAL SCHOOL DISTRICT #49-7, REGION 3A 2021 GBB TOURNAMENT EXPENSES, \$179.40;

**TOTAL IMPREST CHECKS: \$36,708.27**

### Payroll Report

#### Fiscal Year 2020-2021

#### February 2021

General Fund - Gross Salaries, \$205,461.40; Social Security/Medicare, \$14,713.63; SD Retirement, \$11,516.06; Group Insurance, \$30,312.11; Total General Fund, \$262,003.20; Special Education Fund - Gross Salaries, \$38,816.41; Social Security/Medicare, \$2,689.54; SD Retirement, \$1,875.88; Group Insurance, \$7,326.42; Total Special Education Fund, \$50,708.25; Food Service Fund - Gross Salaries, \$0.00; Social Security/Medicare, \$0.00; Total Food Service Fund, \$0.00; Driver's Education Fund - Gross Salaries, \$0.00; Social Security/Medicare, \$0.00; Total Driver's Education Fund, \$0.00; Preschool Fund - Gross Salaries, \$5,607.33; Social Security/Medicare, \$402.35; SD Retirement, \$324.60; Group Insurance, \$1,425.90; Total Preschool Fund, \$7,760.18;

**GRAND TOTAL: \$320,471.63**

### Financial Report

The Business Manager presented a financial report of receipts, disbursements, and cash balances for the month of March 2021 as listed below:

**Receipts:** General Fund: Local Sources, \$55,930.15; Intermediate Sources, \$1,471.77; State Sources, \$155,487.00; Capital Outlay Fund: Local Sources, \$37,928.64; Special Education Fund: Local Sources, \$26,462.01; State Sources, \$14,587.00; Bond Redemption Fund: Local Sources, \$603.92; Food Service Fund: Local Sources, \$5,866.49; Federal Sources, \$48,853.23; Preschool Fund: Local Sources, \$3,805.00; Trust & Agency Fund: Local Sources, \$78,309.96.

**Expenditures:** General Fund: Claims, \$85,016.04; Payroll, \$273,209.94; ACH Fees, \$51.26; Capital Outlay Fund: Claims, \$1,282.87; Special Education Fund: Claims, \$13,903.02; Payroll, \$46,535.41; Food Service Fund: Claims, \$27,927.18; ACH Fees, \$98.88; Preschool Fund: Payroll, \$8,224.43; Trust & Agency Fund: Claims, \$95,969.07; ACH Fees, \$2,836.13.

**Cash Balances as of March 31, 2021:** General Fund: \$1,435,872.43; Capital Outlay Fund: \$584,345.75; Special Education Fund: \$71,256.61; Bond Redemption Fund: \$11,971.49; Food Service Fund: \$136,553.83; Driver's Education Fund: \$12,078.82; Preschool Fund: \$18,099.59; Trust & Agency Fund: \$52,968.91.

### Old Business:

None

**New Business:**

There were no conflicts of interest.

President Nordstrom and the rest of the Board recognized Kayli Coburn as the Garretson School District Teacher of the Year.

**Action 21-076:** Motion by Flanagan, second by Hanisch, to allow an exception to Policy KG: Community Use of School Facilities for athletic training specialists from the Orthopedic Institute, and to allow the District to offer summer workout programs through the Orthopedic Institute for students in the District. Motion carried.

**Action 21-077:** Motion by Hanisch, second by Martens, to cast the Garretson School District's ballot for Mr. Tom Farrell for the ASBSD Board of Directors. Motion carried.

**Action 21-078:** Motion by Martens, second by Flanagan, to approve the 2021-2022 school year calendar with the recommended changes to the potential make up days. Motion carried.

The following information items were presented to the Board; Policy JECBA: Admission of Foreign Exchange Students, Policy JED: Student Excuses and Absences, & Policy JFG: Interrogations and Searches.

The First Readings of the following were presented to the Board; MS/HS Handbook, Elementary Handbook, iPad Handbook, & Policy JHG: Reporting Child Abuse.

The Second Readings of Policy EEAD: Special Use of School Busses, Policy EGAA: Printing & Duplicating Services - Reproduction of Copyright Materials, & Policy EGAA-R: Printing & Duplicating Services - Copyright Materials – delete were presented to the Board.

**Action 21-079:** Motion by Flanagan, second by Martens, to adopt Policy EEAD: Special Use of School Busses & Policy EGAA: Printing & Duplicating Services - Reproduction of Copyright Materials, and delete Policy EGAA-R: Printing & Duplicating Services - Copyright Materials. Motion carried.

Administration provided the Board with two administrative reports:

- a. Superintendent's Report - Superintendent Johnson updated the Board on the status of spring sports, and the impact weather is having on each of them. He also mentioned to the Board that April is an interesting time of the year, as everyone in the school is balancing finishing this year while also preparing for next school year.
- b. Prairie Lakes Coop - Board Member Sarar informed the Board that the Coop received the Audit Report, noting that a lack of segregation of duties continues to be a concern from the auditors. She also informed the Board of some potential issues resulting from the COVID stipends given to the Coop's psychologists.

**Action 21-080:** Motion by Hanisch, second by Martens, to go into executive session, pursuant to SDCL 1-25-2, subsection 1: Personnel, subsection 3: A Contractual Matter, and subsection 4: Staff Negotiations. Motion carried. The Board entered executive session at 6:34 p.m.

President Nordstrom declared the Board out of executive session at 9:42 p.m.

**Action 21-081:** Motion by Flanagan, second by Sarar, to renew contracts for all certified staff. Motion carried.

**Action 21-082:** Motion by Martens, second by Flanagan, to adjourn at 9:43 p.m. Motion carried.

Approved by the Garretson Board of Education this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
President

\_\_\_\_\_  
Business Manager

**SCHOOL BOARD MINUTES**

**Special Meeting      Garretson School District #49-4      5:45 p.m.      May 3, 2021**

Present: President Shannon Nordstrom, Board Member Rachel Hanisch, Board Member Tony Martens, Board Member Ruth Sarar, Superintendent Guy Johnson, & Business Manager Jacob Schweitzer. Absent: Vice President Kari Flanagan.

At 5:51 p.m., the Board convened in the Library at the Garretson School District for a special board meeting. All votes are unanimous, unless specifically noted in the minutes.

President Nordstrom led the Pledge of Allegiance and welcomed guests and visitors. President Nordstrom called for any additions or corrections to the Board agenda. There were no additions or corrections presented.

**Action 21-083:** Motion by Martens, second by Sarar, to approve the agenda as presented. Motion carried.

**Action 21-084:** Motion by Martens, second by Sarar, to go into executive session, pursuant to SDCL 1-25-2, subsection 4, Staff Negotiations. Motion carried. The Board entered executive session at 5:52 p.m.

President Nordstrom declared the Board out of executive session at 6:51 p.m.

**Action 21-085:** Motion by Hanisch, second by Sarar, to approve the 2021-2022 Professional Agreement with the Garretson Teachers' Association. Motion carried.

**Action 21-086:** Motion by Martens, second by Hanisch, to adjourn at 6:51 p.m. Motion carried.

Approved by the Garretson Board of Education this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
President

\_\_\_\_\_  
Business Manager



GARRETSON SCHOOL DISTRICT #49-4

BOARD REPORT - MAY 10, 2021

CLAIMS

VENDOR NAME	VENDOR DESCRIPTION	AMOUNT
<b>GENERAL FUND</b>		
A-OX WELDING SUPPLY CO. INC.	Ag. Cylinder Rentals	70.43
ALLIANCE COMMUNICATIONS	May 2021 Internet & Phone Services	752.00
AMERICAN LEGION - HENRY G. FIX POST #23	Building Rental for Opt-Out Election	200.00
AUTOMATIC BUILDING CONTROLS	Labor/Service on Fire Alarm System	1,854.09
BRANDON ACE HARDWARE	Frostbreaker/Spray Paint	23.16
CARROLL INSTITUTE	May 2021 Contract	515.00
CLIMATE SYSTEMS, INC.	Contract PM Billing	4,400.25
DIVISION OF CRIMINAL INVESTIGATION	Background Checks	86.50
FIRST BANK & TRUST CREDIT CARD	Amazon - Clasp Envelopes	22.58
FIRST BANK & TRUST CREDIT CARD	Amazon - Credit for Supplies	(143.70)
FIRST BANK & TRUST CREDIT CARD	Amazon - Electric Pencil Sharpeners	79.11
FIRST BANK & TRUST CREDIT CARD	Amazon - Elementary Supplies	18.08
FIRST BANK & TRUST CREDIT CARD	Amazon - Headphone Adapter	11.42
FIRST BANK & TRUST CREDIT CARD	Amazon - Index Note Cards	8.99
FIRST BANK & TRUST CREDIT CARD	American Flags Express - Flag Pole Rope	97.21
FIRST BANK & TRUST CREDIT CARD	American Library Association - Library Supplies	49.99
FIRST BANK & TRUST CREDIT CARD	Audiotech - Technology Supplies	398.00
FIRST BANK & TRUST CREDIT CARD	Audiotechnica - Technology Supplies	42.60
FIRST BANK & TRUST CREDIT CARD	Award Emblem - Band Awards/Supplies	213.35
FIRST BANK & TRUST CREDIT CARD	First Bank & Trust - Interest	25.12
FIRST BANK & TRUST CREDIT CARD	First Bank & Trust - Previous Balance	380.40
FIRST BANK & TRUST CREDIT CARD	Kibble Equipment - Seal for Tractor Wheel	76.19
FIRST BANK & TRUST CREDIT CARD	Kibble Equipment - Transportation Supplies	15.86
FIRST BANK & TRUST CREDIT CARD	NASSP - NHS Classic Certificates	90.00
FIRST BANK & TRUST CREDIT CARD	NEFF - Academic Pins/NHS	67.45
FIRST BANK & TRUST CREDIT CARD	Pioneer Drama Service - Play Supplies	217.25
FIRST BANK & TRUST CREDIT CARD	Principals Essentials - Appreciation Banner	389.00
FIRST BANK & TRUST CREDIT CARD	United State Postal Service - Postage	8.00
FIRST BANK & TRUST CREDIT CARD	WordPress - Superintendent's Subscription	240.42
GARRETSON FOOD CENTER	Maintenance Supplies/Staff Training Snacks	40.88
GARRETSON SCHOOL DISTRICT TRUST & AGENCY ACCT.	April 2021 Imprest Account Reimbursement	1,637.70
GRAHAM TIRE SF NORTH	Rear Tires for Mini Bus	471.96
HILLYARD	Cleaning/Maintenance Supplies	2,171.43
HOBART	Dishwasher Maintenance/Repairs	664.94
HORACE MANN	March 2021 Admin. Fees	47.25
HOWE, BETSY	COVID Supplies for Nurse's Office	29.30
INTERSTATE ALL BATTERY CENTER	iPad Repairs	468.20
JOHNSON, GUY	Paper for Opt-Out Brochure - Reimbursement	21.49
LIESTER, JACKI	Elementary Supplies - Reimbursement	50.00
LYNN, JACKSON, SHULTZ & LEBRUN, P.C.	Legal Services	165.00
MCLEOD'S PRINTING & OFFICE SUPPLY	Opt-Out Election - Absentee Ballot Kits	23.23
MENARDS	Miscellaneous Maintenance Supplies	92.85
MICHEAL'S PURPLE PETUNIA	Pump Out Grease Traps	137.50
OLSON'S PEST TECHNICIANS	Bimonthly Pest Control Services	90.00
PALISADES OIL CO.	Bulk Fuel/Meals for Staff Training	2,964.68
QUAM, BERGLIN & POST, P.C.	FY 2020 Audit Report	9,400.00
SANFORD HEALTH OCCUPATIONAL MEDICINE	Department of Transportation Exams	171.00
SCHWEITZER, JACOB	Annual SDASBO Conference Gas/Meals - Reimbursement	63.60
SIOUX FALLS AUTO GLASS	Thomas Bus Windshield Repair	984.25
SOFTWARE UNLIMITED, INC.	FY 2022 Fees/Services	7,695.00
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION	2020-2021 Participation Fees/Rule Book	1,202.00
SOUTHEAST AREA COOPERATIVE	Kindergarten Academy/Primary Academy - June 2021	370.00
STECKLER, KEVIN	SDIAAA Conference/Membership Registration - Reimb.	185.40
STEVE'S ELECTRIC & PLUMBING, INC.	Water Heater Maintenance/Repairs	231.07
STEVE'S REPAIR	Bus Maintenance/Repairs	175.00
STOLTENBERG, KARI	Batteries for Golf Range Finders - Reimbursement	28.00
SUNSHINE FOODS	Rolls for Jesse James Track Meet	42.72
WAGEWORKS	April 2021 ACH Fees	1,654.48
XCEL ENERGY	February & March 2021 Electricity	4,802.04
<b>TOTAL GENERAL FUND</b>		<b>\$46,289.72</b>
<b>SPECIAL EDUCATION FUND</b>		
FIRST BANK & TRUST CREDIT CARD	Amazon - Batteries	31.94
GOODCARE, LLC	April 2021 Occupational/Physical Therapy	6,508.35
LIFESCAPE	March 2021 Services/Tuition	13,316.50
PRAIRIE LAKES EDUCATIONAL COOPERATIVE	April 2021 Services	2,243.71
<b>TOTAL SPECIAL EDUCATION FUND</b>		<b>\$22,100.50</b>
<b>FOOD SERVICE FUND</b>		
LUNCHTIME SOLUTIONS, INC.	March 2021 Food Services	30,408.37
PRAIRIE FARMS DAIRY	White & Chocolate Milk	1,455.27
VANCO	March 2021 Invoice & April 2021 ACH Fees	129.93

TOTAL FOOD SERVICE FUND

\$31,993.57

TOTAL CLAIMS

\$100,383.79

Vendor ID: AOXWEL      A-OX WELDING SUPPLY CO. INC.      PO Number:      Invoice Number: 00248398      Amount: 70.43  
 Description: Ag. Cylinder Rentals      Invoice Date: 04/20/2021      Due Date: 05/04/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 1131 001 411      K Cylinders - 2           16.12           N  
 10 1131 001 411      T Cylinders - 5           40.30           N  
 10 1131 001 411      WS ACET Cylinder - 1           8.06           N  
 10 1131 001 411      Administrative Compliance           5.95           N

Vendor ID: ALLICOM      ALLIANCE COMMUNICATIONS      PO Number:      Invoice Number: 101965055      Amount: 752.00  
 Description: May 2021 Services      Invoice Date: 04/30/2021      Due Date: 05/20/2021      Status: AP      1099 Amount: 0.00  
 Sequence: 1      Check Type: Automatic Payment      Checking Account ID: 1      Check Number: 9166      Check Date: 05/20/2021      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2321 000 340      May 2021 Services           188.00           N  
 10 2529 000 340      May 2021 Services           188.00           N  
 10 2410 000 340      May 2021 Services           188.00           N  
 10 2411 000 340      May 2021 Services           188.00           N

Vendor ID: AMERLEG      AMERICAN LEGION - HENRY G. FIX POST #23      PO Number:      Invoice Number: 05112021      Amount: 200.00  
 Description: Building Rental      Invoice Date: 05/11/2021      Due Date: 04/15/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2529 000 390      Renting Property for Opt-Out Vote - 5/11           200.00           0.00 N

Vendor ID: AUTOBUI      AUTOMATIC BUILDING CONTROLS      PO Number:      Invoice Number: 228229      Amount: 1,854.09  
 Description: Labor/Service on Fire Alarm System      Invoice Date: 04/08/2021      Due Date: 04/23/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2549 000 319      Labor/Service on Fire Alarm System           552.00           N  
 10 2549 000 319      Mileage - 45           36.00           N  
 10 2549 000 319      Heat Detector - 1           214.00           N  
 10 2549 000 319      Manual Station - 2           600.00           N  
 10 2549 000 319      Monitor Module - 1           316.00           N  
 10 2549 000 319      Surge Arrestor - 1           99.00           N  
 10 2549 000 319      Excise Tax           37.09           N

Vendor ID: BACKEMI      BACKER, EMILY      PO Number:      Invoice Number: 04202021      Amount: 62.56  
 Description: 2020-2021 SD DOE Summer Academy      Invoice Date: 04/20/2021      Due Date: 04/20/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 1111 000 319      Summer Academy - Day 1 Travel           14.28           N  
 10 1111 000 319      Summer Academy - Day 2 Travel           14.28           N  
 10 1111 000 319      Summer Academy - Day 1 Supper           20.00           N  
 10 1111 000 319      Summer Academy - Day 2 Lunch           14.00           N



Vendor ID: BRANACE	BRANDON ACE HARDWARE	PO Number:	Invoice Number: K40194/5	Amount:	23.16
Description: Frostbreaker/Spray Paint		Invoice Date: 04/11/2021	Due Date: 04/12/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 411	Spray Paint 2x Glass White - 2		9.18		N
10 2549 000 411	Kinco Frostbreaker Thermal L - 2		13.98		N
Vendor ID: BRANACE	BRANDON ACE HARDWARE	PO Number:	Invoice Number: K40274/5	Amount:	29.98
Description: Supplies		Invoice Date: 04/14/2021	Due Date: 04/14/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2559 000 411	Wheel Pneumatic 10" x 3.5" - 2		29.98		N
Vendor ID: BRANACE	BRANDON ACE HARDWARE	PO Number:	Invoice Number: K40307/5	Amount:	(29.98)
Description: Supplies - CREDIT		Invoice Date: 04/15/2021	Due Date: 04/15/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2559 000 411	Wheel Pneumatic 10" x 3.5" - 2		(29.98)		N
Vendor ID: CARRINS	CARROLL INSTITUTE	PO Number:	Invoice Number: 2109	Amount:	515.00
Description: May 2021 Contract		Invoice Date: 04/29/2021	Due Date: 05/04/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2115 000 319	May 2021 Contract		515.00		N
Vendor ID: CLIMSYS	CLIMATE SYSTEMS, INC.	PO Number:	Invoice Number: A-31007	Amount:	0.00
Description: Temp. Controls/Replace Filters		Invoice Date: 04/28/2021	Due Date: 04/30/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 323	Temp. Controls/Replace Filters		0.00		N
Vendor ID: CLIMSYS	CLIMATE SYSTEMS, INC.	PO Number:	Invoice Number: A-31072	Amount:	3,990.25
Description: Contract PM Billing		Invoice Date: 04/28/2021	Due Date: 04/30/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 323	Contract PM Billing - Temp. Control		3,990.25		N
Vendor ID: CLIMSYS	CLIMATE SYSTEMS, INC.	PO Number:	Invoice Number: F-30775	Amount:	410.00
Description: Multiple Rooms Maintenance/Repairs		Invoice Date: 02/17/2021	Due Date: 04/08/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 323	3rd Grade Room - Reset Low Limit Alarm		136.66		N
10 2549 000 323	Elementary Wing - Face Bypass Actuators		136.67		N
10 2549 000 323	Room 3 Upstairs - Adjusted Fan Motor		136.67		N

Vendor ID: DAKOAUT      DAKOTA AUTO PARTS      PO Number:      Invoice Number: 163384      Amount: 30.00  
 Description: STD Mini Lamp      Invoice Date: 04/27/2021      Due Date: 04/30/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2559 000 411      STD Mini Lamp - 20           30.00           N

Vendor ID: DAKOAUT      DAKOTA AUTO PARTS      PO Number:      Invoice Number: 164264      Amount: 55.68  
 Description: Front Hybrid Pads      Invoice Date: 04/29/2021      Due Date: 04/30/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2559 000 411      Front Hybrid Pads - 1           55.68           N

Vendor ID: DIVOFCRI      DIVISION OF CRIMINAL INVESTIGATION      PO Number:      Invoice Number: 04202021      Amount: 86.50  
 Description: Background Checks      Invoice Date: 04/20/2021      Due Date: 04/20/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2642 000 319      Background Checks - 2           86.50           N

Vendor ID: FIRSBANCC      FIRST BANK & TRUST      PO Number:      Invoice Number: 04262021-3932      Amount: 1,299.47  
 Description: April 2021 Statement      Invoice Date: 04/26/2021      Due Date: 05/05/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2529 000 640      First Bank & Trust - Interest           25.12           N  
 22 2152 000 411      Amazon - Speech Supplies           31.94           N  
 10 2529 000 341      USPS - Postage           8.00           N  
 10 1111 000 411      Amazon - Elementary Supplies           18.08           N  
 10 2559 000 323      Kibble Equipment- Seal for Tractor Wheel           76.19           N  
 10 6900 472 411      Pioneer Drama Service - Play Supplies           217.25           N  
 10 1121 000 411      Amazon - Middle School Supplies           8.99           N  
 10 6900 492 411      Award Emblem - Band Awards/Supplies           213.35           N  
 10 2227 000 412      Audiotech - Tech. Supplies           398.00           N  
 10 1111 000 411      Amazon - Credit           (47.90)           N  
 10 1121 000 411      Amazon - Credit           (47.90)           N  
 10 1131 000 411      Amazon - Credit           (47.90)           N  
 10 2559 000 411      Kibble Equipment - Transportation Supply           15.86           N  
 10 2222 000 411      American Library Assoc.-Library Supplies           49.99           N  
 10 2549 000 323      Previous Balance           380.40           N

Vendor ID: FIRSBANCC      FIRST BANK & TRUST      PO Number:      Invoice Number: 04262021-8519      Amount: 1,039.79  
 Description: April 2021 Statement      Invoice Date: 04/26/2021      Due Date: 05/05/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 6900 000 411      NEFF - Academic Pins/NHS           67.45           N  
 10 2227 000 412      Amazon - Headphone Adapter           11.42           N

10 2549 000 411	American Flags Express- Flag Pole Rope	97.21	N
10 1111 000 411	Amazon - Electric Pencil Sharpener	26.37	N
10 1121 000 411	Amazon - Electric Pencil Sharpener	26.37	N
10 1131 000 411	Amazon - Electric Pencil Sharpener	26.37	N
10 2529 000 411	Amazon - Clasp Envelopes	22.58	N
10 6900 000 411	NASSP- NHS Classic Certificates - 6	90.00	N
10 1111 000 411	Principals Essentials- Teacher Banner	129.67	N
10 1131 000 411	Principals Essentials- Teacher Banner	129.67	N
10 1121 000 411	Principals Essentials- Teacher Banner	129.66	N
10 2321 000 411	WordPress- Superintendent Subscription	240.42	N
10 2227 000 412	Audio-Technica - Tech. Supples	42.60	N

Vendor ID: GARRFOO	GARRETSON FOOD CENTER	PO Number:	Invoice Number: 04082021	Amount:	3.50
Description: Ant Bait		Invoice Date: 04/08/2021	Due Date: 04/09/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 411	Raid Ant Bait - 1		3.50	0.00	N
					Final

Vendor ID: GARRFOO	GARRETSON FOOD CENTER	PO Number:	Invoice Number: 04092021	Amount:	10.02
Description: Maintenance Supplies		Invoice Date: 04/09/2021	Due Date: 05/05/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 411	Maintenance Supplies		10.02		N

Vendor ID: GARRFOO	GARRETSON FOOD CENTER	PO Number:	Invoice Number: 04272021	Amount:	27.36
Description: Staff Training Snacks		Invoice Date: 04/27/2021	Due Date: 05/05/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2529 000 411	Staff Training Snacks		27.36		N

Vendor ID: GARRTRU	GARRETSON SCHOOL DISTRICT TRUST & AGENCY ACCOUNT	PO Number:	Invoice Number: 04302021	Amount:	1,637.70
Description: April 2021 Imprest Account Reimbursement		Invoice Date: 04/30/2021	Due Date: 05/05/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 6900 495 315	SDMEA - Elementary Honor Choir		36.00		N
10 6900 487 315	West Central SD - Track Meet Entry Fee		100.00		N
10 6900 487 319	Robert Arend - Jesse James Meet Referee		125.00		N
10 6900 487 315	Lennox SD - Track Meet Entry Fee		150.00		N
10 6900 487 319	Tom Long - Jesse James Meet Starter		125.00		N
10 6900 487 315	Alcester-Hudson SD - Track Entry Fee		125.00		N
10 6900 496 315	Chester SD - Golf Meet Entry Fee		50.00		N
10 6900 496 315	Flandreau SD - Golf Meet Entry Fee		50.00		N
10 6900 487 411	Preferred Printing - JJ Track Meet Hand.		111.70		N

10 6900 487 315	Beresford SD - Track Meet Entry Fee	60.00	N
10 6900 487 315	Chester SD - Track Meet Entry Fee	125.00	N
10 6900 487 315	Chester SD - Track Meet Entry Fee	75.00	N
10 6900 496 315	Chester SD - Golf Meet Entry Fee	40.00	N
10 6900 496 315	Dell Rapids SM's - Golf Meet Entry Fee	50.00	N
10 6900 496 315	Howard SD - Golf Meet Entry Fee	30.00	N
10 6900 487 315	Howard Wood DR - Track Meet Entries	200.00	N
10 6900 487 319	Bev Howe - SODAK Clinic Reimbursement	60.00	N
10 6900 487 315	McCook Central SD - Track Meet Entry Fee	125.00	N

Vendor ID: GOODLLC	GOODCARE, LLC	PO Number:	Invoice Number: 542021G	Amount:	6,508.35
Description: April 2021 Occupational/Physical Therapy		Invoice Date: 04/30/2021	Due Date: 05/04/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
22 2171 000 319	Physical Therapy - 19.47 hrs.		1,577.07		N
22 2172 000 319	Occupational Therapy - 60.88 hrs.		4,931.28		N

Vendor ID: GRAHTIR	GRAHAM TIRE SF NORTH	PO Number:	Invoice Number: 202891450	Amount:	471.96
Description: Rear Tires		Invoice Date: 04/19/2021	Due Date: 04/20/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2559 000 411	Rear Tires - Mini Bus #9		471.96		N

Vendor ID: HILLYARD	HILLYARD / SIOUX FALLS	PO Number:	Invoice Number: 604289120	Amount:	47.40
Description: Maintenance Supplies		Invoice Date: 04/07/2021	Due Date: 04/08/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 411	Pad 14 in. Polish White 5 Cases - 15		47.40		N

Vendor ID: HILLYARD	HILLYARD / SIOUX FALLS	PO Number:	Invoice Number: 604308372	Amount:	1,825.64
Description: Cleaning/Maintenance Supplies		Invoice Date: 04/27/2021	Due Date: 04/30/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 411	Affinity Foam Soap - 6 Cases		304.86		N
10 2549 000 411	Arsenal 1 Non-Acid Cleaner - 4		67.96		N
10 2549 000 411	12-16 Gallon Garbage Bags - 2 Cases		57.70		N
10 2549 000 411	56 Gallon Garbage Bags - 6 Cases		265.32		N
10 2549 000 411	60 Gallon Garbage Bags - 4 Cases		170.60		N
10 2549 000 411	Aerosol Treat Dust Mop Treatment - 12		56.16		N
10 2549 000 411	Tissues - 7 Cases		300.23		N
10 2549 000 411	Towel Rolls - 9 Cases		491.13		N
10 2549 000 411	Arsenal 1 Carpet PH Rinse - 4		111.68		N

Vendor ID: HILLYARD	HILLYARD / SIOUX FALLS	PO Number:	Invoice Number: 604311103	Amount:	328.78
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Description: Cleaning/Maintenance Supplies		Invoice Date: 04/29/2021	Due Date: 04/30/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 411	Exhaust Filters - 6		114.66		N
10 2549 000 411	Motor Filters - 6		81.60		N
10 2549 000 411	Bag Filter Paper 10 Pack - 6		92.52		N
10 2549 000 411	Shipping		40.00		N
Vendor ID: HILLYARD HILLYARD / SIOUX FALLS		PO Number:	Invoice Number: 604315545	Amount:	84.27
Description: Exhaust Filters		Invoice Date: 05/04/2021	Due Date: 05/04/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 411	Exhaust Filters - 4		57.60		N
10 2549 000 411	Shipping		26.67		N
Vendor ID: HILLYARD HILLYARD / SIOUX FALLS		PO Number:	Invoice Number: 800524984	Amount:	(114.66)
Description: Exhaust Filters - CREDIT		Invoice Date: 05/04/2021	Due Date: 05/04/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 411	Exhaust Filters - CREDIT - 6		(114.66)		N
Vendor ID: HOBART HOBART		PO Number:	Invoice Number: EC589098	Amount:	664.94
Description: Dishwasher Maintenance/Repairs		Invoice Date: 04/28/2021	Due Date: 05/04/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2549 000 323	Cradle Assy, 44" Wash		445.06		N
10 2549 000 323	Labor - Excise		99.00		N
10 2549 000 323	Excise/Use Tax		42.88		N
10 2549 000 323	Travel Time - Excise		78.00		N
Vendor ID: HOWEBET HOWE, BETSY		PO Number:	Invoice Number: 054084	Amount:	29.30
Description: COVID Supplies for Nurse's Office		Invoice Date: 04/13/2021	Due Date: 05/14/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 4129 143 411	COVID supplies		29.30	0.00	N Final
Vendor ID: INTEALL INTERSTATE ALL BATTERY CENTER		PO Number:	Invoice Number: 1912903022025	Amount:	88.20
Description: AA Batteries		Invoice Date: 04/01/2021	Due Date: 04/08/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 2529 000 411	Alkaline AA Batteries 24 Pack - 9		88.20		N
Vendor ID: INTEALL INTERSTATE ALL BATTERY CENTER		PO Number:	Invoice Number: 1912999027341	Amount:	285.00
Description: iPad Repairs		Invoice Date: 04/15/2021	Due Date: 05/15/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 1792	iPad Screen Replacement Qty: 3		285.00		N	Final
Vendor ID: INTEALL INTERSTATE ALL BATTERY CENTER		PO Number:	Invoice Number: 1912999027401		Amount:	95.00
Description: iPad Screen Repair		Invoice Date: 04/21/2021	Due Date: 05/21/2021	Status: A	1099 Amount: 0.00	
Sequence: 1 Check Type:		Checking Account ID:	Check Number:	Check Date:	CC:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 1792	iPad Screen Repair- 1		95.00		N	Final
Vendor ID: JOHNGUY JOHNSON, GUY		PO Number:	Invoice Number: 001463		Amount:	21.49
Description: Paper for Opt-Out Brochure		Invoice Date: 04/21/2021	Due Date: 04/22/2021	Status: A	1099 Amount: 0.00	
Sequence: 1 Check Type:		Checking Account ID:	Check Number:	Check Date:	CC:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 2529 000 411	Paper for Opt-Out Brochure		21.49		N	
Vendor ID: LIESJAC LIESTER, JACKI		PO Number:	Invoice Number: 04282021		Amount:	50.00
Description: Elementary Supplies - Reimbursement		Invoice Date: 04/28/2021	Due Date: 04/30/2021	Status: A	1099 Amount: 0.00	
Sequence: 1 Check Type:		Checking Account ID:	Check Number:	Check Date:	CC:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 1111 000 411	Elementary Supplies - Reimbursement		50.00		N	
Vendor ID: LIFESCAPE LIFESCAPE - CHILDREN'S CARE HOSPITAL SCHOOL		PO Number:	Invoice Number: 04112021		Amount:	13,316.50
Description: March 2021 Services/Tuition		Invoice Date: 04/11/2021	Due Date: 04/19/2021	Status: A	1099 Amount: 13,316.50	
Sequence: 1 Check Type:		Checking Account ID:	Check Number:	Check Date:	CC:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
22 1223 000 373	Tuition		11,062.00	11,062.00	N	
22 2152 000 319	Speech Therapy		682.50	682.50	N	
22 2152 000 319	Speech Therapy - Contract Discount		(186.00)	(186.00)	N	
22 2134 000 319	Nursing Services		1,608.75	1,608.75	N	
22 2152 000 319	Group Therapy		341.25	341.25	N	
22 2152 000 319	Group Therapy - Contract Discount		(192.00)	(192.00)	N	
Vendor ID: LUNCSOL LUNCHTIME SOLUTIONS, INC.		PO Number:	Invoice Number: 30393		Amount:	154.20
Description: Silverware		Invoice Date: 03/31/2021	Due Date: 04/14/2021	Status: A	1099 Amount: 0.00	
Sequence: 1 Check Type:		Checking Account ID:	Check Number:	Check Date:	CC:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
51 2562 000 411	Forks 24 ct. - 10		39.80		N	
51 2562 000 411	Spoons 36 ct. - 24		90.72		N	
51 2562 000 411	Racks - 2		23.68		N	
Vendor ID: LUNCSOL LUNCHTIME SOLUTIONS, INC.		PO Number:	Invoice Number: 30405		Amount:	30,254.17
Description: March 2021 Food Services		Invoice Date: 03/31/2021	Due Date: 04/09/2021	Status: A	1099 Amount: 0.00	
Sequence: 1 Check Type:		Checking Account ID:	Check Number:	Check Date:	CC:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>

51 2562 000 399	Adult Breakfasts - 3	7.30	N
51 2562 000 399	Adult Lunches - 86	301.90	N
51 2562 000 399	Head Start Lunches - 139	504.50	N
51 2562 000 399	Head Start Adult Lunches - 47	170.59	N
51 2562 000 399	Head Start Snacks - 246	226.32	N
51 2562 000 399	Snack Milks - 1,005	276.38	N
51 2562 000 399	A La Carte Breakfasts - 85.85	80.37	N
51 2562 000 399	A La Carte Snack Foods - 2,671.50	2,500.83	N
51 2562 000 399	A La Carte Snack Beverages - 1,336.30	1,250.93	N
51 2562 000 399	A La Carte Extra Lunch Sales - 1,181.70	1,106.20	N
51 2562 000 399	Extra Milk Sales - 179	83.78	N
51 2562 000 399	Summer Feeding Student Breakfasts- 1,226	2,353.92	N
51 2562 000 399	Summer Feeding Student Lunches - 6,768	23,552.64	N
51 2562 000 399	Commodity Credit - 2,161.49	(2,161.49)	N

Vendor ID: LYNNJAC      LYNN, JACKSON, SHULTZ & LEBRUN, P.C.      PO Number:      Invoice Number: 170262-1-123607-SDK      Amount: 165.00  
 Description: Legal Services      Invoice Date: 04/05/2021      Due Date: 04/08/2021      Status: A      1099 Amount: 165.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2315 000 399      Legal Services - 1.0 hr.           165.00      165.00      N

Vendor ID: MCLEPRI      MCLEOD'S PRINTING & OFFICE SUPPLY      PO Number:      Invoice Number: 48829      Amount: 23.23  
 Description: Opt-Out Election - Absentee Ballot Kits      Invoice Date: 04/21/2021      Due Date: 04/26/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2314 000 411      Absentee Ballot Kits - 20           14.00           N  
 10 2314 000 411      Absentee Ballot Kits - Shipping           9.23           N

Vendor ID: MENASFE      MENARDS - SIOUX FALLS EAST      PO Number:      Invoice Number: 47651      Amount: 92.85  
 Description: Miscellaneous Maintenance Supplies      Invoice Date: 04/13/2021      Due Date: 04/20/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2549 000 411      Electric Tape 3 Pack - 1           4.99           N  
 10 2549 000 411      Caulk Gun - 1           11.20           N  
 10 2549 000 411      Push Nut 7/16 - 2           1.98           N  
 10 2549 000 411      Black Duck Tape - 1           3.97           N  
 10 2549 000 411      Trex Duct Mini Roll 1" - 1           2.49           N  
 10 2549 000 411      Wipes 80 ct. - 5           18.95           N  
 10 2549 000 411      10" Tires for Utility Cart - 2           45.98           N  
 10 2549 000 411      Duck Tape - 1           3.29           N

Vendor ID: MICHPUR      MICHEAL'S PURPLE PETUNIA      PO Number:      Invoice Number: 80226      Amount: 137.50  
 Description: Pump Out Grease Trap(s)      Invoice Date: 04/10/2021      Due Date: 04/21/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 2549 000 323	Pump Out Grease Trap(s)		115.00		N	
10 2549 000 323	Commercial Liquid Waste Dump Fee		22.50		N	

Vendor ID: NEUGJOD NEUGEBAUER, JODI PO Number: Invoice Number: 04202021 Amount: 1,572.64  
 Description: 2020-2021 SD DOE Mentor Program Invoice Date: 04/20/2021 Due Date: 04/20/2021 Status: A 1099 Amount: 0.00  
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date: CC:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 1111 000 319	2020-2021 SD DOE Mentor Program		1,500.00		N	
10 1111 000 319	Summer Academy - Day 1 Travel		19.32		N	
10 1111 000 319	Summer Academy - Day 2 Travel		19.32		N	
10 1111 000 319	Summer Academy - Day 1 Supper		20.00		N	
10 1111 000 319	Summer Academy - Day 2 Lunch		14.00		N	

Vendor ID: OLSOPES OLSON'S PEST TECHNICIANS PO Number: Invoice Number: 203171 Amount: 90.00  
 Description: Bimonthly Pest Control Services Invoice Date: 04/22/2021 Due Date: 04/26/2021 Status: A 1099 Amount: 0.00  
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date: CC:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 2549 000 319	Bimonthly Pest Control Services		90.00		N	

Vendor ID: PALIOIL PALISADES OIL CO. PO Number: Invoice Number: 120389 Amount: 2,690.28  
 Description: Bulk Fuel Invoice Date: 04/07/2021 Due Date: 04/15/2021 Status: A 1099 Amount: 0.00  
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date: CC:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 2559 000 413	Bulk SD VE Gas State - 500 Gallons		1,118.50		N	
10 2559 000 413	Bulk SD XC/#2 Highway/State- 702 Gallons		1,571.78		N	

Vendor ID: PALIOIL PALISADES OIL CO. PO Number: Invoice Number: 23113 Amount: 140.00  
 Description: Tire Mount & Dismount/Disposal Invoice Date: 04/22/2021 Due Date: 04/26/2021 Status: A 1099 Amount: 0.00  
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date: CC:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 2559 000 319	Tire Mount/Dismount - 4		100.00		N	
10 2559 000 319	Tire Disposal - 4		40.00		N	

Vendor ID: PALIOIL PALISADES OIL CO. PO Number: Invoice Number: 6500-1 Amount: 45.00  
 Description: Pizzas - Staff Training Invoice Date: 04/27/2021 Due Date: 04/30/2021 Status: A 1099 Amount: 0.00  
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date: CC:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 2529 000 411	Regular Special - 1		14.99		N	
10 2529 000 411	Regular Special - 1		14.99		N	
10 2529 000 411	Regular Single - 1		11.99		N	
10 2529 000 411	Sales Tax		3.03		N	

Vendor ID: PALIOIL PALISADES OIL CO. PO Number: Invoice Number: 6886-1 Amount: 65.81  
 Description: Meals - Staff Training Invoice Date: 04/28/2021 Due Date: 04/30/2021 Status: A 1099 Amount: 0.00



Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>			
10 2529 000 411	Grown Up GC - 3		23.97		N				
10 2529 000 411	Full Pancake - 1		3.99		N				
10 2529 000 411	RB Melt - 1		8.49		N				
10 2529 000 411	Ham & Cheddar Melt - 1		8.29		N				
10 2529 000 411	Chicken & Bacon Salad - 1		7.99		N				
10 2529 000 411	Sales Tax		13.08		N				
Vendor ID: PALIOIL      PALISADES OIL CO.						PO Number:	Invoice Number: 752-1	Amount:	23.59
Description: Diesel Fuel						Invoice Date: 04/12/2021	Due Date: 04/13/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>			
10 2559 000 413	Diesel Fuel - 11.8 Gallons		23.59		N				
Vendor ID: PITNBOW      PITNEY BOWES						PO Number:	Invoice Number: 04252021	Amount:	(45.51)
Description: Statement Credit						Invoice Date: 04/25/2021	Due Date: 05/04/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>			
10 2529 000 341	Statement Credit		(45.51)		N				
Vendor ID: POPPMUS      POPPLERS MUSIC, INC.						PO Number:	Invoice Number: 2349267	Amount:	(198.37)
Description: Open Account Credit						Invoice Date: 04/01/2021	Due Date: 04/08/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>			
10 1131 492 411	Open Account Credit		(49.60)		N				
10 1131 495 411	Open Account Credit		(49.59)		N				
10 6900 492 411	Open Account Credit		(49.59)		N				
10 6900 495 411	Open Account Credit		(49.59)		N				
Vendor ID: POPPMUS      POPPLERS MUSIC, INC.						PO Number:	Invoice Number: 2467099	Amount:	20.95
Description: Tenor Sax Medium						Invoice Date: 03/19/2021	Due Date: 04/08/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>			
10 6900 492 411	La Voz Tenor Sax Medium - Box of 5		20.95		N				
Vendor ID: POPPMUS      POPPLERS MUSIC, INC.						PO Number:	Invoice Number: 2471364	Amount:	72.00
Description: Band Music						Invoice Date: 04/05/2021	Due Date: 05/08/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>			
10 1131 492 411	Imperial March - CB (012411000)		72.00	0.00	N	Final			
Vendor ID: PRAIFAR      PRAIRIE FARMS DAIRY - SIOUX FALLS						PO Number:	Invoice Number: 701870	Amount:	154.21
Description: Chocolate Milk						Invoice Date: 03/30/2021	Due Date: 04/08/2021	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:				

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
51 2562 000 461	Chocolate Milk		154.21		N	
Vendor ID: PRAIFAR      PRAIRIE FARMS DAIRY - SIOUX FALLS      PO Number:      Invoice Number: 701945      Amount: 498.12						
Description: White & Chocolate Milk      Invoice Date: 04/06/2021      Due Date: 04/15/2021      Status: A      1099 Amount: 0.00						
Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
51 2562 000 461	White Milk		235.80		N	
51 2562 000 461	Chocolate Milk		262.32		N	
Vendor ID: PRAIFAR      PRAIRIE FARMS DAIRY - SIOUX FALLS      PO Number:      Invoice Number: 702022      Amount: 416.21						
Description: White & Chocolate Milk      Invoice Date: 04/13/2021      Due Date: 04/23/2021      Status: A      1099 Amount: 0.00						
Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
51 2562 000 461	White Milk		186.68		N	
51 2562 000 461	Chocolate Milk		229.53		N	
Vendor ID: PRAIFAR      PRAIRIE FARMS DAIRY - SIOUX FALLS      PO Number:      Invoice Number: 702117      Amount: 386.73						
Description: White & Chocolate Milk      Invoice Date: 04/20/2021      Due Date: 05/04/2021      Status: A      1099 Amount: 0.00						
Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
51 2562 000 461	White Milk		157.20		N	
51 2562 000 461	Chocolate Milk		229.53		N	
Vendor ID: PRILAK      PRAIRIE LAKES EDUCATIONAL COOPERATIVE      PO Number:      Invoice Number: 21094      Amount: 2,243.71						
Description: April 2021 Services      Invoice Date: 04/30/2021      Due Date: 05/03/2021      Status: A      1099 Amount: 0.00						
Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
22 2142 000 313	Special Ed. Fund - Psychologists		1,829.05		N	
22 2710 000 313	Special Ed. Fund - Director		414.66		N	
Vendor ID: QUAMBER      QUAM, BERGLIN & POST, P.C.      PO Number:      Invoice Number: 04092021      Amount: 9,400.00						
Description: Audit Report FY 2020      Invoice Date: 04/09/2021      Due Date: 04/16/2021      Status: A      1099 Amount: 9,400.00						
Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 2317 000 399	Audit Report FY 2020		9,400.00	9,400.00	N	
Vendor ID: SANFOCC      SANFORD HEALTH OCCUPATIONAL MEDICINE      PO Number:      Invoice Number: 594474      Amount: 171.00						
Description: DOT Exams      Invoice Date: 03/31/2021      Due Date: 04/09/2021      Status: A      1099 Amount: 0.00						
Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 2559 000 399	DOT Exam - Jody Larson		47.00		N	
10 2559 000 399	DOT Exam - Curtis McBride		77.00		N	
10 2559 000 399	DOT Exam - Gary Winterton		47.00		N	

Vendor ID: SCHWJAC      SCHWEITZER, JACOB      PO Number:      Invoice Number: 04292021      Amount: 63.60  
 Description: Gas/Meals - SDASBO      Invoice Date: 04/29/2021      Due Date: 04/30/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2529 000 334      Jimmy John's - 4/27/21 Lunch           6.75           N  
 10 2529 000 334      Dairy Queen - 4/29/21 Lunch           10.09           N  
 10 2529 000 334      Gas @ Sinclair in Mitchell - 4/29/21           39.85           N  
 10 2529 000 334      Gas @ Jesse James in Garretson - 4/29/21           6.91           N

Vendor ID: SIOUFALAUT      SIOUX FALLS AUTO GLASS      PO Number:      Invoice Number: 32659      Amount: 984.25  
 Description: Thomas Bus Windshield Repair      Invoice Date: 04/07/2021      Due Date: 05/04/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2559 000 323      D.S. Windshield           315.00           N  
 10 2559 000 323      Labor           90.00           N  
 10 2559 000 323      Freight           200.00           N  
 10 2559 000 323      Package & Crate           109.25           N  
 10 2559 000 323      D.S. Convex Mirror           250.00           N  
 10 2559 000 323      Urethane Kit Primers & Adhesives           20.00           N

Vendor ID: SOFTUNL      SOFTWARE UNLIMITED, INC.      PO Number:      Invoice Number: 20210223-680      Amount: 7,695.00  
 Description: FY 2022 Fees/Services      Invoice Date: 04/25/2021      Due Date: 05/05/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 2529 000 399      Fixed Asset Inventory Annual Fee           500.00           N  
 10 2529 000 399      SAS Annual Fee           3,995.00           N  
 10 2529 000 399      SAS-Online T2 Annual Fee           2,050.00           N  
 10 2529 000 399      Web Link Annual Fee           650.00           N  
 10 2529 000 399      Web Link Hosted Annual Fee           500.00           N

Vendor ID: SDHSAA      SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION      PO Number:      Invoice Number: 05032021      Amount: 960.00  
 Description: 2020-2021 Participation Fees      Invoice Date: 05/03/2021      Due Date: 05/03/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 6900 000 640      2020-2021 Participation Fees - 12           960.00           N

Vendor ID: SDHSAA      SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION      PO Number:      Invoice Number: 6290      Amount: 242.00  
 Description: 2020-2021 Rule Book Order      Invoice Date: 04/09/2021      Due Date: 04/14/2021      Status: A      1099 Amount: 0.00  
 Sequence: 1      Check Type:      Checking Account ID:      Check Number:      Check Date:      CC:  
Chart of Account Number      Detail Description      Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
 10 6900 000 411      2020-2021 Rule Book - 1           242.00           N

Vendor ID: SOUTARE      SOUTHEAST AREA COOPERATIVE      PO Number:      Invoice Number: 04212021      Amount: 370.00

Description: Kindergarten Academy/Primary Academy	Invoice Date: 04/21/2021	Due Date: 04/21/2021	Status: A	1099 Amount: 0.00
Sequence: 1      Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 1111 000 315	Kindergarten Academy/Primary Academy - 2		370.00	N
Vendor ID: STECKEV      STECKLER, KEVIN	PO Number:	Invoice Number: 04012021	Amount:	185.40
Description: SDIAAA Conference/Membership Regist.	Invoice Date: 04/01/2021	Due Date: 04/21/2021	Status: A	1099 Amount: 0.00
Sequence: 1      Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 6900 000 315	SDIAAA Conference/Membership Regist.		185.40	N
Vendor ID: STEVELE      STEVE'S ELECTRIC & PLUMBING, INC.	PO Number:	Invoice Number: 04202021	Amount:	231.07
Description: Water Heater Maintenance/Repairs	Invoice Date: 04/20/2021	Due Date: 04/23/2021	Status: A	1099 Amount: 0.00
Sequence: 1      Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 2549 000 323	4500 Watt Water Heater Elements - 2		38.70	N
10 2549 000 323	In-Use Single Gang W.P. Cover - 1		27.39	N
10 2549 000 323	GFCI Outlet - 1		22.95	N
10 2549 000 323	Service to Repair		137.50	N
10 2549 000 323	Excise Tax		4.53	N
Vendor ID: STEVREP      STEVE'S REPAIR	PO Number:	Invoice Number: 49092453	Amount:	175.00
Description: Bus Maintenance/Repairs	Invoice Date: 04/01/2021	Due Date: 04/30/2021	Status: A	1099 Amount: 0.00
Sequence: 1      Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 2549 000 323	Bus #4 Heater		60.00	N
10 2549 000 323	Bus #2 Blinker		40.00	N
10 2549 000 323	3320 JD Tractor - Front Seal		75.00	N
Vendor ID: STOLKAR      STOLTENBERG, KARI	PO Number:	Invoice Number: 04262021	Amount:	28.00
Description: Batteries for Range Finders - Reimb.	Invoice Date: 04/26/2021	Due Date: 05/03/2021	Status: A	1099 Amount: 0.00
Sequence: 1      Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 6900 496 411	Batteries for Range Finders - Reimb.		28.00	N
Vendor ID: SUNSFOO      SUNSHINE FOODS	PO Number:	Invoice Number: 3418	Amount:	42.72
Description: Rolls for Jesse James Track Meet	Invoice Date: 04/17/2021	Due Date: 04/19/2021	Status: A	1099 Amount: 0.00
Sequence: 1      Check Type:	Checking Account ID:	Check Number:	Check Date:	CC:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 6900 487 411	Rolls - 4 Dozen		42.72	N

Report 1099 Total: 22,881.50

Report Total: 95,320.04

Garretson School District #49-4

Imprest Checks

April 2021

Vendor Name

Vendor Description

Amount

**GENERAL FUND**

Alcester-Hudson School District #61-1	Varsity Track Meet Entry Fee - 4/20/2021	\$125.00
Arend, Robert	Jesse James Track Meet Referee - 4/17/2021	\$125.00
Beresford School District #61-2	Junior High Track Meet Entry Fee - 4/27/2021	\$60.00
Chester Area School District #39-1	Golf Meet Entry Fee - 4/22/2021	\$50.00
Chester Area School District #39-1	Varsity Track Meet Entry Fee - 4/24/2021	\$125.00
Chester Area School District #39-1	Junior High Track Meet Entry Fee - 4/26/2021	\$75.00
Chester Area School District #39-1	Junior High Golf Meet Entry Fee - 4/29/2021	\$40.00
Dell Rapids Saint Mary's High School	Varsity Golf Tournament Entry Fee - 4/27/2021	\$50.00
Flandreau School District #50-3	Golf Meet Entry Fee - 4/22/2021	\$50.00
Howard School District #48-3	Junior High Golf Meet Entry Fee - 4/27/2021	\$30.00
Howard Wood Dakota Relays	Varsity Track Meet Entry Fees - 4/30-5/1/2021	\$200.00
Howe, Bev	SODAK Track & Field Clinic Reimbursement - 2/28-2/29/2020	\$60.00
Lennox School District #41-4	Varsity Track Meet Entry Fee - 4/15/2021	\$150.00
Long, Tom	Jesse James Track Meet Starter - 4/17/2021	\$125.00
McCook Central School District #43-7	Varsity Track Meet Entry Fee - 4/27/2021	\$125.00
Preferred Printing, Inc.	Jesse James Track Meet Handouts - 150	\$111.70
SDMEA	Elementary Honor Choir - Four Students	\$36.00
West Central School District #49-7	Varsity Track Meet Entry Fee - 4/6/2021	\$100.00
<b>TOTAL GENERAL FUND</b>		<b>\$1,637.70</b>
<b>TOTAL IMPREST CHECKS</b>		<b>\$1,637.70</b>

Checking Account:	2	2	Check Number:	19693	Check Type:	Check	Check Date:	04/08/2021	Vendor:	CASH	CASH	Check Total:	1,645.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>								
04112021	04/07/2021		State FFA Convention- Meal Money- Adults	71 415 701	292.00								
04112021	04/07/2021		State FFA Convention-Meal Money-Students	71 415 701	1,353.00								
Check Number:	19694	Check Type:	Check	Check Date:	04/08/2021	Vendor:	FIRSBANCC	FIRST BANK & TRUST	Check Total:	915.81			
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>								
03262021-3932-1	03/26/2021		B&H Photo - Camera Mount	71 415 474	772.11								
03262021-3932-1	03/26/2021		Amazon - Prom Supplies	71 415 722	143.70								
Check Number:	19695	Check Type:	Check	Check Date:	04/08/2021	Vendor:	GARRFOO	GARRETSON FOOD CENTER	Check Total:	16.49			
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>								
03032021	03/03/2021		FCA - Coca Cola	71 415 719	1.75								
03032021	03/03/2021		FCA - Rolls	71 415 719	5.04								
03092021	03/09/2021		FCA - Rolls	71 415 719	4.85								
03242021	03/24/2021		FCA - Rolls	71 415 719	4.85								
Check Number:	19696	Check Type:	Check	Check Date:	04/08/2021	Vendor:	KIENALY	ALYSHA KIENTOPF	Check Total:	194.42			
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>								
04012021	04/01/2021		FFA Supplies Reimbursement - Dollar Gen.	71 415 701	23.22								
04012021	04/01/2021		FFA Supplies Reimb. - Palisades Oil	71 415 701	15.38								
04012021	04/01/2021		FFA Supplies Reimbursement - Amazon	71 415 701	155.82								
Check Number:	19697	Check Type:	Check	Check Date:	04/08/2021	Vendor:	NORTPLA	NORTHERN PLAINS INSURANCE POOL	Check Total:	44,548.55			
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>								
11744-094	04/05/2021		May 2021 Insurance Billing - SANFORD	71 415 716	28,330.66								
11744-094	04/05/2021		May 2021 Insurance Billing - DAKOTACARE	71 415 716	16,217.89								
Check Number:	19698	Check Type:	Check	Check Date:	04/08/2021	Vendor:	PLISMIC	MICHELLE PLISKA	Check Total:	71.17			
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>								
109100179450	03/31/2021		TATU Supplies Reimbursement - Walmart	71 415 709	71.17								
Check Number:	19699	Check Type:	Check	Check Date:	04/08/2021	Vendor:	SDDFFA	SD FFA ASSOCIATION	Check Total:	900.00			
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>								
6706	03/30/2021		State FFA Convention - Registration Fees	71 415 701	340.00								
6706	03/30/2021		State FFA Convention - CDE Teams (9)	71 415 701	360.00								
6706	03/30/2021		Foundation Donation	71 415 701	195.00								
6706	03/30/2021		Registration System Fee	71 415 701	5.00								
Check Number:	19700	Check Type:	Check	Check Date:	04/08/2021	Vendor:	SDMEA	SDMEA	Check Total:	36.00			
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>								
04082021	04/08/2021		Elementary Honor Choir - 4 Students	71 415 800	36.00								
Check Number:	19701	Check Type:	Check	Check Date:	04/08/2021	Vendor:	UNUMLIF	UNUM LIFE INSURANCE COMPANY OF AMERICA	Check Total:	186.00			

Checking Account: 2		2					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
05012021	04/01/2021		May 2021 Life Insurance - 62	71 415 716	155.00		
05012021	04/01/2021		May 2021 AD&D Insurance - 62	71 415 716	31.00		
Check Number: 19702	Check Type: Check	Check Date: 04/08/2021	Vendor: WESTCEN	WEST CENTRAL SCHOOL DISTRICT #49-7	Check Total:	100.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
04062021	04/06/2021		West Central Varsity Track Meet 4/6/2021	71 415 800	100.00		
Check Number: 19703	Check Type: Check	Check Date: 04/16/2021	Vendor: AFLAC	AFLAC	Check Total:	1,952.28	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
318703	04/12/2021		April 2021 Insurance Premium Billing	71 415 718	1,952.28		
Check Number: 19704	Check Type: Check	Check Date: 04/16/2021	Vendor: AREND	ROBERT AREND	Check Total:	125.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
04172021	04/12/2021		Jesse James Track Meet Referee 4/17/2021	71 415 800	125.00		
Check Number: 19705	Check Type: Check	Check Date: 04/16/2021	Vendor: BLYEVA	EVAN BLY	Check Total:	5.31	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
04092021	04/09/2021		Tape for Prom Setup	71 415 722	5.31		
Check Number: 19706	Check Type: Check	Check Date: 04/16/2021	Vendor: CASHWA	CASH-WA DISTRIBUTING CO.	Check Total:	750.29	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
12874864	04/13/2021		Skittles Fruit 36 ct. - 2	71 415 715	55.44		
12874864	04/13/2021		Kit Kat 36 ct. - 2	71 415 715	54.56		
12874864	04/13/2021		M&M Plain 36 ct. - 2	71 415 715	55.44		
12874864	04/13/2021		M&M Peanut 48 ct. - 2	71 415 715	73.10		
12874864	04/13/2021		Twix Caramel 36 ct. - 2	71 415 715	56.10		
12874864	04/13/2021		M&M Peanut Butter 24 ct. - 2	71 415 715	39.70		
12874864	04/13/2021		Twizzlers 36 ct. - 2	71 415 715	58.66		
12874864	04/13/2021		Starbursts 36 ct. - 2	71 415 715	54.08		
12874864	04/13/2021		Skittles Wild Berry 36 ct. - 2	71 415 715	59.56		
12874864	04/13/2021		Snickers 48 ct. - 2	71 415 715	73.94		
12874864	04/13/2021		Tortilla Chips 36 3 oz. - 3	71 415 715	71.49		
12874864	04/13/2021		Frank Hot Dogs 10 lb. - 2	71 415 715	90.72		
12874864	04/13/2021		Delivery Fee	71 415 715	7.50		
Check Number: 19707	Check Type: Check	Check Date: 04/16/2021	Vendor: GLOEJOD	JODI GLOE	Check Total:	1,482.53	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
04092021	04/09/2021		Prom Supplies Reimbursement - Amazon	71 415 722	1,414.89		
04092021	04/09/2021		Prom Supplies Reimbursement - Walmart	71 415 722	48.65		
04092021	04/09/2021		Prom Supplies Reimb. - Guitar Center	71 415 722	18.99		
Check Number: 19708	Check Type: Check	Check Date: 04/16/2021	Vendor: LENNSCH	LENNOX SCHOOL DISTRICT #41-4	Check Total:	150.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		

Checking Account:	2	2			
04152021	04/15/2021		Track Meet Registration - 4/15/2021	71 415 800	150.00
Check Number: 19709	Check Type: Check	Check Date: 04/16/2021	Vendor: LONGTOM	TOM LONG	Check Total: 125.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
04172021	04/12/2021		Jesse James Track Meet Starter 4/17/2021	71 415 800	125.00
Check Number: 19710	Check Type: Check	Check Date: 04/23/2021	Vendor: ALCEHUD	ALCESTER-HUDSON SCHOOL DISTRICT #61-1	Check Total: 125.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
04202021	04/20/2021		Track Meet Registration - 4/20/2021	71 415 800	125.00
Check Number: 19711	Check Type: Check	Check Date: 04/23/2021	Vendor: BRANACE	BRANDON ACE HARDWARE	Check Total: 75.88
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
K40385/5	04/16/2021		ACE Better Brush Ang. 4 Pack - 1	71 415 701	14.99
K40385/5	04/16/2021		Stain QT WTHRD Oak - 1	71 415 701	9.99
K40385/5	04/16/2021		Deck Screw PP #9x3" - 1	71 415 701	6.99
K40385/5	04/16/2021		Deck Screw PP #9x2-1/2" - 1	71 415 701	6.99
K40609/5	04/22/2021		Spray Paint - 5	71 415 701	22.95
K40609/5	04/22/2021		Garden Staples 4.5" 20 Pack - 1	71 415 701	4.99
K40609/5	04/22/2021		Staples 5/16" T-50 1250 Pack - 1	71 415 701	4.49
K40609/5	04/22/2021		Staples 3/8" T-50 1250 Pack - 1	71 415 701	4.49
Check Number: 19712	Check Type: Check	Check Date: 04/23/2021	Vendor: CASHWA	CASH-WA DISTRIBUTING CO.	Check Total: 340.89
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
12886847	04/20/2021		Hot Chocolate Swiss Miss Bulk 12 - 1	71 415 715	82.42
12886847	04/20/2021		Foam 12 oz Cups 40 25 ct. - 1	71 415 715	44.59
12886847	04/20/2021		Tortilla Chips 36 3 oz - 2	71 415 715	47.66
12886847	04/20/2021		Lids 10 100 ct. - 1	71 415 715	30.14
12886847	04/20/2021		Frank Beef Hot Dogs 10 lb. - 3	71 415 715	136.08
Check Number: 19713	Check Type: Check	Check Date: 04/23/2021	Vendor: CHESARE	CHESTER AREA SCHOOL DISTRICT #39-1	Check Total: 50.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
04222021	04/22/2021		Golf Meet in Flandreau - 9 Holes Chester	71 415 800	50.00
Check Number: 19714	Check Type: Check	Check Date: 04/23/2021	Vendor: DELTDEN	DELTA DENTAL OF SD	Check Total: 4,549.04
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1810751	04/20/2021		May 2021 Coverage Billing	71 415 716	4,549.04
Check Number: 19715	Check Type: Check	Check Date: 04/23/2021	Vendor: FLANSCH	FLANDREAU SCHOOL DISTRICT #50-3	Check Total: 50.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
04222021	04/22/2021		Golf Meet in Flandreau 4/22/2021	71 415 800	50.00
Check Number: 19716	Check Type: Check	Check Date: 04/23/2021	Vendor: HORACEMAN1	HORACE MANN COMPANIES	Check Total: 155.85
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>



Checking Account: 2		2					
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount	Check Total:	
05012021	04/30/2021		May 2021 Premium Payment	71 415 718	155.85		
Check Number: 19717	Check Type: Check	Check Date: 04/23/2021	Vendor: KIENALY	ALYSHA KIENTOPF	Check Total:	607.66	
02165	04/12/2021		Glasses	71 415 701	16.22		
02165	04/12/2021		Clipboards	71 415 701	14.00		
04112021	04/11/2021		Fuel - State FFA	71 415 701	83.10		
04112021	04/11/2021		Fuel - State FFA	71 415 701	44.67		
04112021	04/11/2021		Fuel - State FFA	71 415 701	29.80		
04112021	04/11/2021		Fuel - State FFA	71 415 701	80.06		
04112021	04/11/2021		Fuel - State FFA	71 415 701	67.97		
04112021	04/11/2021		Fuel - State FFA	71 415 701	87.47		
04112021	04/11/2021		Fuel - State FFA	71 415 701	47.32		
83	04/11/2021		Domino's Pizza - State FFA	71 415 701	137.05		
Check Number: 19718	Check Type: Check	Check Date: 04/23/2021	Vendor: PREFPRI	PREFERRED PRINTING, INC.	Check Total:	162.63	
29144	04/16/2021		FFA Annual Dessert Social Postcards- 100	71 415 701	50.93		
29145	04/16/2021		Jesse James Invitational Handouts - 150	71 415 800	111.70		
Check Number: 19719	Check Type: Check	Check Date: 04/23/2021	Vendor: SANFHEA	SANFORD HEALTH PLAN	Check Total:	18.00	
#EV04-2021	04/22/2021		April 2021 HSA Participation Fees - 9	71 415 718	18.00		
Check Number: 19720	Check Type: Check	Check Date: 04/30/2021	Vendor:		Check Total:		
Check Number: 19721	Check Type: Check	Check Date: 04/30/2021	Vendor: BERESCH	BERESFORD SCHOOL DISTRICT #61-2	Check Total:	60.00	
04272021	04/27/2021		Junior High Track Meet Registration 4/27	71 415 800	60.00		
Check Number: 19722	Check Type: Check	Check Date: 04/30/2021	Vendor: CHESARE	CHESTER AREA SCHOOL DISTRICT #39-1	Check Total:	240.00	
04242021	04/24/2021		Varsity Track Meet 4/24/21 Registration	71 415 800	125.00		
04262021	04/26/2021		JH Track Meet 4/26/2021 Registration	71 415 800	75.00		
04292021	04/29/2021		Junior High Golf Meet Entry Fee 4/29/21	71 415 800	40.00		
Check Number: 19723	Check Type: Check	Check Date: 04/30/2021	Vendor: DELLRAPST	DELL RAPIDS ST. MARY'S HIGH SCHOOL	Check Total:	50.00	
04272021	04/27/2021		Golf Tournament Entry Fee 4/27/2021	71 415 800	50.00		
Check Number: 19724	Check Type: Check	Check Date: 04/30/2021	Vendor: HOWASCH	HOWARD SCHOOL DISTRICT #48-3	Check Total:	30.00	

Checking Account: 2	2					
04272021	04/27/2021		Junior High Golf Meet Entry Fee 4/27/21	71 415 800		30.00
Check Number: 19725	Check Type: Check	Check Date: 04/30/2021	Vendor: HOWAWOO	HOWARD WOOD DAKOTA RELAYS	Check Total:	200.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
04302021	04/30/2021		Track Meet Registrations 4/30-5/1/2021	71 415 800		200.00
Check Number: 19726	Check Type: Check	Check Date: 04/30/2021	Vendor: HOWEBEV	BEVERLY HOWE	Check Total:	60.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
02142020	04/01/2021		SODAK Track & Field Clinic 2/28-2/29/20	71 415 800		60.00
Check Number: 19727	Check Type: Check	Check Date: 04/30/2021	Vendor: MCCOCEN	MCCOOK CENTRAL SCHOOL DISTRICT #43-7	Check Total:	125.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
04272021	04/27/2021		Varsity Track Meet Registration 4/27/21	71 415 800		125.00

\*Denotes Expensed Invoice Item

Checking Account ID: 2

Total without Voids: 60,103.80

	Garretson School District No. 49-4					
	Payroll Report					
	Fiscal Year 2020-2021					
Code		<i>January 2021</i>	<i>February 2021</i>	<i>March 2021</i>	<i>April 2021</i>	<i>Fiscal Year to Date</i>
	<b>GENERAL FUND</b>					
10-1111-000-111	Elementary Instruction - Certified	\$60,996.30	\$60,811.20	\$60,787.04	\$60,746.26	\$610,145.75
10-1111-000-119	Elementary Instruction - Other Compensation	\$1,912.14	\$108.14	\$108.14	\$108.14	\$3,487.19
10-1111-000-120	Elementary Instruction - Substitutes	\$473.66	\$1,420.99	\$2,486.72	\$4,661.26	\$12,654.32
10-1111-000-142	Elementary Instruction - Sick Leave Payback					\$0.00
10-1111-009-111	Elementary Instruction - Class Size Reduction	\$2,359.92	\$2,545.00	\$2,545.00	\$2,376.55	\$23,757.55
10-1111-011-111	Elementary Instruction - G5 Certified	\$2,861.32	\$3,088.58	\$3,088.58	\$3,012.06	\$28,860.13
10-1121-000-111	Middle School Instruction - Certified	\$32,272.98	\$32,272.99	\$32,272.79	\$32,270.86	\$338,898.90
10-1121-000-119	Middle School Instruction - Other Compensation					\$0.00
10-1121-000-120	Middle School Instruction - Substitutes	\$118.42	\$414.44	\$1,076.50	\$1,092.65	\$4,046.55
10-1121-000-142	Middle School Instruction - Sick Leave Payback					\$0.00
10-1131-000-111	Secondary Instruction - Certified	\$46,621.16	\$46,621.16	\$46,621.16	\$46,621.16	\$469,755.89
10-1131-000-114	Secondary Instruction - Classified	\$2,549.38	\$3,381.90	\$560.61	\$2,456.01	\$23,591.98
10-1131-000-119	Secondary Instruction - Other Compensation	\$745.60	\$745.60	\$831.72	\$745.60	\$7,594.66
10-1131-000-120	Secondary Instruction - Substitutes	\$473.67	\$888.13	\$5,233.98	\$2,532.70	\$12,807.99
10-1131-000-130	Secondary Instruction - Overtime	\$58.12				\$312.25
10-1131-000-142	Secondary Instruction - Sick Leave Payback					\$0.00
10-1273-000-111	Title I A - Instruction - Certified - Non-Federal		\$2,045.42	\$2,045.42	\$2,045.42	\$6,136.26
10-1273-000-119	Title I A - Other Compensation					\$0.00
10-1273-000-120	Title I A - Substitutes					\$0.00
10-1273-006-111	Title I A - Instruction - Certified - Federal	\$3,977.20	\$1,704.54	\$1,704.54	\$1,704.54	\$32,378.93
10-1273-006-112	Title I A - Instructional Aides	\$1,487.72	\$2,369.14	\$2,548.46	\$2,510.55	\$14,547.05
10-1299-000-111	Garretson Academy - Certified Instructor					\$0.00
10-1299-000-112	Garretson Academy - Educational Supervisor	\$1,614.91	\$2,397.44	\$2,389.84	\$2,610.16	\$19,179.80
10-1299-000-119	Garretson Academy - Other Compensation					\$0.00
10-1299-000-120	Garretson Academy - Substitutes					\$0.00
10-2121-000-111	Middle School/Secondary Instruction Guidance - Certified	\$5,491.48	\$5,491.48	\$5,491.48	\$5,491.48	\$55,687.88
10-2121-000-119	Middle School/Secondary Instruction Guidance - Other Compensation	\$421.42	\$421.42	\$421.42	\$421.42	\$4,710.14
10-2122-000-111	Elementary Instruction Guidance - Certified	\$5,534.52	\$5,534.52	\$5,534.52	\$5,534.52	\$56,154.97
10-2122-000-119	Elementary Instruction - Other Compensation	\$86.18	\$86.18	\$86.18	\$86.18	\$855.85
10-2134-000-319	School Nurse - Professional Services	\$790.43	\$1,287.76	\$1,434.97	\$2,278.55	\$12,759.90
10-2212-000-119	Instruction & Curriculum Development - Other Compensation					\$0.00
10-2212-000-120	Instruction & Curriculum Development - Substitutes					\$0.00
10-2213-000-119	Instructional Staff Training - Other Compensation					\$0.00
10-2213-000-120	Instructional Staff Training - Substitutes					\$0.00
10-2213-009-119	Instructional Staff Training - Other Compensation - Grant					\$0.00
10-2213-009-120	Instructional Staff Training - Substitutes					\$0.00
10-2214-012-119	Title 1003 Staff Training - Other Compensation			\$3,549.25		\$14,755.28
10-2214-012-120	Title 1003 Staff Training - Substitutes					\$0.00
10-2222-000-112	Library - Educational Assistants	\$2,438.66	\$3,429.10	\$3,193.80	\$3,497.69	\$26,522.73
10-2222-000-120	Library - Substitutes					\$0.00
10-2227-000-111	Technology - Certified	\$6,233.60	\$6,233.60	\$6,233.60	\$6,233.60	\$62,080.01
10-2227-000-119	Technology - Other Compensation					\$2,973.00
10-2311-000-113	Board of Education - Salaries					\$1,679.34
10-2321-000-113	Office of the Superintendent - Certified	\$11,310.40	\$11,310.40	\$11,310.40	\$11,310.40	\$111,089.58
10-2321-000-119	Office of the Superintendent - Other Salaries	\$528.60	\$528.60	\$528.60	\$528.60	\$8,439.52
10-2321-000-220	Office of the Superintendent - Retirement					\$0.00
10-2410-000-113	Office of the Principal - Middle/High School - Certified	\$9,022.80	\$9,022.80	\$9,022.80	\$9,022.80	\$90,780.46
10-2410-000-114	Office of the Principal - Middle/High School - Classified	\$1,516.96	\$2,062.61	\$1,893.72	\$1,892.31	\$16,401.03
10-2410-000-119	Office of the Principal - Middle/High School - Other Salaries					\$700.00
10-2410-000-120	Office of the Principal - Middle/High School - Substitutes			\$592.07	\$59.21	\$651.28
10-2410-000-130	Office of the Principal - Middle/High School - Overtime	\$20.16	\$86.99	\$22.30		\$258.85
10-2410-000-399	Office of the Principal - Middle/High School - Contracted Services					\$5,265.79
10-2411-000-113	Office of the Principal - Elementary School - Certified	\$3,836.58	\$3,836.58	\$3,836.58	\$3,836.60	\$40,095.26
10-2411-000-114	Office of the Principal - Elementary School - Classified	\$1,516.97	\$2,062.57	\$1,893.77	\$1,892.38	\$16,401.12
10-2411-000-119	Office of the Principal - Elementary School - Other Salaries					\$700.00
10-2411-000-120	Office of the Principal - Elementary School - Substitutes			\$592.08	\$59.21	\$651.29

10-2411-000-130	Office of the Principal - Elementary School - Overtime	\$20.16	\$87.00	\$22.32		\$258.85
10-2529-000-113	Business Manager	\$6,719.24	\$6,719.24	\$6,719.24	\$6,719.24	\$68,404.27
10-2529-000-114	Business Office - Assistants	\$2,900.43	\$2,686.99	\$689.74	\$4,589.12	\$30,235.24
10-2529-000-130	Business Office - Overtime	\$37.76	\$30.11			\$363.76
10-2549-000-114	Operation and Maintenance - Classified	\$15,919.20	\$15,384.90	\$15,464.66	\$16,398.82	\$165,634.95
10-2549-000-120	Operation and Maintenance - Temporary	\$2,368.76	\$3,064.87	\$2,871.13	\$2,818.91	\$25,689.94
10-2549-000-130	Operation and Maintenance - Overtime	\$352.11	\$586.96	\$727.60	\$162.31	\$3,374.16
10-2559-000-114	Transportation - Classified	\$9,144.31	\$11,280.27	\$12,094.44	\$11,251.54	\$111,869.87
10-2559-000-120	Transportation - Temporary					\$0.00
10-3125-000-119	Mentor Pay					\$0.00
10-6100-***-111	Male Co-Curricular Certified Salaries	\$739.78	\$739.78	\$7,306.43	\$739.78	\$34,721.74
10-6100-000-114	Male Co-Curricular Classified Salaries					\$0.00
10-6100-***-119	Male Co-Curricular Other Salaries					\$0.00
10-6100-000-120	Male Co-Curricular Temporary Salaries					\$0.00
10-6100-***-319	Male Co-Curricular Officials and Professional & Tech.				\$350.00	\$753.72
10-6200-***-111	Female Co-Curricular Certified Salaries	\$2,090.72	\$2,090.72	\$2,090.72	\$2,090.72	\$26,782.51
10-6200-000-114	Female Co-Curricular Classified Salaries					\$0.00
10-6200-***-119	Female Co-Curricular Other Salaries					\$0.00
10-6200-000-120	Female Co-Curricular Temporary Salaries					\$0.00
10-6200-***-319	Female Co-Curricular Officials and Professional & Tech.				\$325.00	\$1,875.14
10-6500-000-114	Transportation - Cocurricular Activities	\$782.96	\$1,696.13	\$426.92	\$98.10	\$5,826.54
10-6900-000-111	Assistant AD - Certified Salaries	\$533.24	\$533.24	\$533.24	\$533.24	\$5,228.47
10-6900-***-111	Combined Co-Curricular Certified Salaries	\$4,282.82	\$4,282.82	\$4,282.82	\$8,307.87	\$46,081.07
10-6900-000-130	Combined Co-Curricular Salaries	\$42.64	\$42.64	\$42.64	\$42.64	\$951.70
10-6900-000-13*	Official Book/Ticket Selling/Clock & Scoreboard/Etc.				\$3,020.00	\$5,237.53
10-6900-490-114	JR Class/Conc. - Classified Wages		\$568.25			\$1,932.05
	<i>Total General Fund</i>	<i>\$253,205.39</i>	<i>\$262,003.20</i>	<i>\$273,209.94</i>	<i>\$275,086.16</i>	<i>\$2,672,989.99</i>
	<b>SPECIAL EDUCATION FUND</b>					
22-1221-000-111	Special Education Instructional Services - Certified	\$3,222.72	\$3,222.72	\$3,222.72	\$3,222.72	\$32,360.73
22-1221-000-112	Special Education Instructional Services - Classified	\$13,864.81	\$18,917.17	\$18,398.45	\$17,722.03	\$154,022.25
22-1221-000-119	Special Education Instructional Services - Other Compensation					\$0.00
22-1221-000-120	Special Education Instructional Services - Substitutes		\$6,130.68	\$3,794.67	\$2,492.10	\$12,417.45
22-1221-000-130	Special Education Instructional Services - Overtime	\$1.60	\$20.44	\$502.51	\$8.95	\$595.17
22-1221-611-111	Special Education Instructional Services - Certified Federal	\$9,052.94	\$9,052.94	\$7,609.52	\$7,609.52	\$88,904.72
22-1221-611-112	Special Education Instructional Services - Educational Assistants				\$1,232.60	\$1,232.60
22-1221-611-120	Special Education Instructional Services - Substitutes	\$3,084.19				\$15,808.47
22-1226-000-111	Early Childhood Instructional Services - Certified	\$2,423.62	\$2,423.62	\$2,437.49	\$2,423.62	\$24,362.61
22-1226-000-112	Early Childhood Instructional Services - Educational Assistants	\$270.99	\$340.74	\$376.51	\$376.24	\$2,892.96
22-1226-000-119	Early Childhood Instructional Services - Other Compensation					\$0.00
22-1226-000-120	Early Childhood Instructional Services - Substitutes	\$118.42	\$177.63			\$842.13
22-1226-619-111	Early Childhood Instructional Services - Certified Federal	\$323.94	\$323.94	\$323.94	\$323.94	\$3,242.92
22-1227-000-111	Birth to Three Services - Certified					\$0.00
22-2152-000-111	Speech Therapy Services - Certified	\$4,444.43	\$4,440.84	\$4,440.84	\$4,440.84	\$36,930.85
22-2152-000-119	Speech Therapy Services - Other Compensation					\$1,006.74
22-2710-000-113	Special Education - Director	\$3,836.62	\$3,836.62	\$3,836.62	\$3,836.59	\$37,822.46
22-2736-000-114	Special Education - Transportation	\$1,093.45	\$1,820.91	\$1,592.14	\$2,218.93	\$14,266.32
	<i>Total Special Education Fund</i>	<i>\$41,737.73</i>	<i>\$50,708.25</i>	<i>\$46,535.41</i>	<i>\$45,908.08</i>	<i>\$426,708.38</i>
	<b>FOOD SERVICE FUND</b>					
51-2562-000-114	Food Service - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$3,827.91
	<i>Total Food Service Fund</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$3,827.91</i>
	<b>DRIVER'S EDUCATION FUND</b>					
53-1132-000-114	Driver's Education - Salaries	\$0.00	\$0.00	\$0.00	\$1,275.65	\$1,275.65
	<i>Total Driver's Education Fund</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,275.65</i>	<i>\$1,275.65</i>
	<b>PRESCHOOL FUND</b>					
54-1141-000-111	Preschool Instructional Services - Certified	\$4,481.36	\$4,481.36	\$4,606.23	\$4,481.36	\$45,764.43
54-1141-000-112	Preschool Instructional Services - Educational Assistants	\$2,438.94	\$3,278.82	\$3,388.54	\$3,386.21	\$26,640.35
54-1141-000-114	Preschool Instructional Services - Classified					\$0.00
54-1141-000-130	Preschool Instructional Services - Overtime			\$229.66		\$229.66
	<i>Total Preschool Fund</i>	<i>\$6,920.30</i>	<i>\$7,760.18</i>	<i>\$8,224.43</i>	<i>\$7,867.57</i>	<i>\$72,634.44</i>

	<b>GRAND TOTAL</b>	<b>\$301,863.42</b>	<b>\$320,471.63</b>	<b>\$327,969.78</b>	<b>\$330,137.46</b>	<b>\$3,177,436.37</b>
	General Fund - Gross Salaries	\$197,733.12	\$205,461.40	\$217,192.17	\$217,124.56	\$2,113,857.10
	General Fund - Social Security/Medicare	\$13,974.99	\$14,713.63	\$15,308.77	\$15,137.39	\$151,766.96
	General Fund - SD Retirement	\$11,184.98	\$11,516.06	\$11,305.64	\$11,611.18	\$115,480.53
	General Fund - Group Insurance	\$30,312.30	\$30,312.11	\$29,403.36	\$31,213.03	\$291,885.40
	<b>Total General Fund</b>	<b>\$253,205.39</b>	<b>\$262,003.20</b>	<b>\$273,209.94</b>	<b>\$275,086.16</b>	<b>\$2,672,989.99</b>
	Special Education Fund - Gross Salaries	\$30,671.60	\$38,816.41	\$35,826.60	\$35,294.52	\$325,755.00
	Special Education Fund - Social Security/Medicare	\$2,138.88	\$2,689.54	\$2,455.11	\$2,416.34	\$22,700.41
	Special Education Fund - SD Retirement	\$1,600.83	\$1,875.88	\$1,793.61	\$1,732.47	\$16,872.01
	Special Education Fund - Group Insurance	\$7,326.42	\$7,326.42	\$6,460.09	\$6,464.75	\$61,380.96
	<b>Total Special Education Fund</b>	<b>\$41,737.73</b>	<b>\$50,708.25</b>	<b>\$46,535.41</b>	<b>\$45,908.08</b>	<b>\$426,708.38</b>
	Food Service Fund - Gross Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$3,555.89
	Food Service Fund - Social Security/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$272.02
	<b>Total Food Service Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,827.91</b>
	Driver's Education Fund - Gross Salaries	\$0.00	\$0.00	\$0.00	\$1,185.00	\$1,185.00
	Driver's Education Fund - Social Security/Medicare	\$0.00	\$0.00	\$0.00	\$90.65	\$90.65
	<b>Total Driver's Education Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,275.65</b>	<b>\$1,275.65</b>
	Preschool Fund - Gross Salaries	\$4,857.92	\$5,607.33	\$6,001.32	\$5,691.42	\$53,034.30
	Preschool Fund - Social Security/Medicare	\$345.01	\$402.35	\$432.46	\$408.77	\$3,809.24
	Preschool Fund - SD Retirement	\$291.47	\$324.60	\$360.08	\$341.48	\$3,147.45
	Preschool Fund - Group Insurance	\$1,425.90	\$1,425.90	\$1,430.57	\$1,425.90	\$12,643.45
	<b>Total Preschool Fund</b>	<b>\$6,920.30</b>	<b>\$7,760.18</b>	<b>\$8,224.43</b>	<b>\$7,867.57</b>	<b>\$72,634.44</b>
	<b>GRAND TOTAL</b>	<b>\$301,863.42</b>	<b>\$320,471.63</b>	<b>\$327,969.78</b>	<b>\$330,137.46</b>	<b>\$3,177,436.37</b>

Batch Description: April 2021 General Fund Account Bank Recon.  
Checking Account: 1 1

Processing Month: 04/2021

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	04/30/2021	2,160,416.49

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
9159	XCEL ENERGY	03/24/2021	5,179.84
	Total:		<u>5,179.84</u>

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
46502	JOSE VARGAS	06/08/2020	10.00
46754	ATS, INC.	09/14/2020	990.00
49060	ALEXIS GAWARECKI	12/14/2020	30.00
49061	ALLISON GAWARECKI	12/14/2020	20.00
49091	O'REILLY AUTO PARTS	12/14/2020	45.46
49225	AL HANSEN	02/08/2021	117.68
49311	GUY JOHNSON	03/08/2021	24.36
49370	CARROLL INSTITUTE	04/12/2021	515.00
49389	INSTRUMENTALIST AWARDS, LLC	04/12/2021	27.50
49392	MELANIE KOSKELA	04/12/2021	20.00
49398	MOSYLE CORPORATION	04/12/2021	64.15
49409	MARK ROZEBOOM	04/12/2021	300.00
49411	JAY SCHLEUTER	04/12/2021	120.00
49417	SOUTH DAKOTA ASSOCIATION OF BUSINESS OFFICIALS	04/12/2021	75.00
49422	BRYN SWATEK	04/12/2021	120.00
49437	STATE OF IOWA- TREASURER	04/15/2021	55.00
49438	DAVE VANDER GRIFT	04/30/2021	445.36
49439	AMERICAN FUNDS SERVICE CO.	04/30/2021	210.00
49440	AMERICAN GENERAL LIFE INSURANCE	04/30/2021	100.00
49443	HORACE MANN	04/30/2021	185.00
49444	HORACE MANN	04/30/2021	190.00
49445	MN DEPT. OF REVENUE	04/30/2021	136.02
49446	NEW YORK LIFE INSURANCE	04/30/2021	131.92
49447	SOUTH DAKOTA SUPPLEMENTAL RETIREMENT PLAN	04/30/2021	50.00
49448	STATE OF IOWA- TREASURER	04/30/2021	51.00
	Total:		<u>4,033.45</u>

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	FY 2020 Audit Adjustments	06/30/2020	(8,000.00)
	Preschool payment to T/A PR 8-14-20	09/30/2020	416.55
32874	Receipt 32874	04/30/2021	32.00
	Total:		<u>(7,551.45)</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
2,160,416.49	(16,764.74)	2,143,651.75	2,143,651.75	0.00

Cleared Automatic Payment Total: 59,090.09  
 Cleared Checks Total: 226,794.21  
 Cleared Direct Deposit Total: (212,949.16)

Cleared Void Total:	
Cleared Cash Receipt Total:	396,020.07
Cleared Manual Journal Entries Total:	2,140.50
Cleared Sales Journal Total:	

Batch Description: April 2021 T&A Fund Account Bank Reconciliation Processing Month: 04/2021  
Checking Account: 2 2

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	04/30/2021	81,048.38

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
18936	AMBER HULSE	09/16/2019	250.00
18945	JASON GRUENHAGEN	09/20/2019	75.00
19063	AUDRA GENZLER	11/08/2019	10.00
19115	GARRETSON BOOSTER CLUB	11/26/2019	305.26
19461	SIOUX VALLEY SCHOOL	10/02/2020	35.00
19578	GROW GARRETSON	01/08/2021	100.00
19628	GARRETSON YOUTH WRESTLING BOOSTER CLUB	02/11/2021	132.00
19657	GARY WINTERTON	02/24/2021	27.67
19692	TRI-VALLEY FFA	03/31/2021	240.00
19700	SDMEA	04/08/2021	36.00
19708	LENNOX SCHOOL DISTRICT	04/16/2021	150.00
19710	ALCESTER-HUDSON SCHOOL DISTRICT #61-1	04/23/2021	125.00
19713	CHESTER AREA SCHOOL DISTRICT #39-1	04/23/2021	50.00
19715	FLANDREAU SCHOOL DISTRICT #50-3	04/23/2021	50.00
19719	SANFORD HEALTH PLAN	04/23/2021	18.00
19721	BERESFORD SCHOOL DISTRICT #61-2	04/30/2021	60.00
19722	CHESTER AREA SCHOOL DISTRICT #39-1	04/30/2021	240.00
19723	DELL RAPIDS ST. MARY'S HIGH SCHOOL	04/30/2021	50.00
19724	HOWARD SCHOOL DISTRICT #48-3	04/30/2021	30.00
19725	HOWARD WOOD DAKOTA RELAYS	04/30/2021	200.00
19726	BEVERLY HOWE	04/30/2021	60.00
19727	MCCOOK CENTRAL SCHOOL DISTRICT #43-7	04/30/2021	125.00
	Total:		<u>2,368.93</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
81,048.38	(2,368.93)	78,679.45	78,679.45	0.00

Cleared Automatic Payment Total:  
 Cleared Checks Total: 59,961.01  
 Cleared Direct Deposit Total:  
 Cleared Void Total:  
 Cleared Cash Receipt Total: 102,179.49  
 Cleared Manual Journal Entries Total: (3,972.16)  
 Cleared Sales Journal Total:





# First Bank & Trust

FIRST BANK & TRUST  
 PO BOX G  
 GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21 Page 1  
 ACCOUNT NUMBER ENDING 0057  
 101

GARRETSON SCHOOL  
 GENERAL FUND/FOOD SERVICE  
 PO BOX C  
 GARRETSON SD 57030-0381

## CHECKING ACCOUNT

Account Title: GARRETSON SCHOOL  
 GENERAL FUND/FOOD SERVICE

INTEREST CHECKING		NUMBER OF ENCLOSURES	101
ACCOUNT NUMBER	ENDING 0057	Statement Dates	4/01/21 thru 5/02/21
PREVIOUS BALANCE	161,593.70	DAYS IN THE STATEMENT PERIOD	32
51 DEPOSITS	375,875.89	AVERAGE LEDGER BALANCE	154,333.81
90 CHECKS/DEBITS	445,411.34	AVERAGE COLLECTED BAL	154,333.81
SERVICE CHARGE	.00	Interest Earned	33.82
INTEREST PAID	33.82	Annual Percentage Yield Earned	0.25%
NEW BALANCE	92,092.07	2021 Interest Paid	118.93

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total NSF Returned Item Fees	\$ .00	\$ .00

## DEPOSITS

DATE	DESCRIPTION	AMOUNT
4/01	E. SERVICE VANCO PAYMENT 3411786634 21/04/01 TRACE# -091000016418993	102.00
4/01	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/01 TRACE# -091000012910708	152.00
4/01	Deposit	70.50
4/01	Deposit	173.25



# First Bank & Trust

FIRST BANK & TRUST  
PO BOX G  
GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21  
ACCOUNT NUMBER

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ENDING 0057  
101

GARRETSON SCHOOL  
GENERAL FUND/FOOD SERVICE  
PO BOX C  
GARRETSON SD 57030-0381

INTEREST CHECKING ENDING 0057 (Continued)

DEPOSITS		
DATE	DESCRIPTION	AMOUNT
4/06	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/06 TRACE# -091000016249768	100.00
4/07	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/07 TRACE# -091000017219394	52.00
4/07	E. SERVICE VANCO PAYMENT 3411786634 21/04/07 TRACE# -091000012714297	502.00
4/08	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/08 TRACE# -091000017952017	92.00
4/08	Transfer from x0131 to x0057	120,000.00
4/08	Deposit	58.65
4/08	Deposit	133.80
4/09	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/09 TRACE# -091000010929721	135.00
4/12	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/12 TRACE# -091000015330884	119.00
4/12	Deposit	29.25
4/12	Deposit	79.25
4/12	Deposit	248.00
4/13	E. SERVICE VANCO PAYMENT 3411786634 21/04/13 TRACE# -091000011890768	60.00
4/13	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/13 TRACE# -091000015584548	77.00
4/14	E. SERVICE VANCO PAYMENT 3411786634 21/04/14 TRACE# -091000012727769	17.00
4/15	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/15 TRACE# -091000012466303	152.00
4/15	Transfer from x0131 to x0057	50,000.00



FIRST BANK & TRUST  
PO BOX G  
GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21  
ACCOUNT NUMBER

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ENDING 0057  
101

GARRETSON SCHOOL  
GENERAL FUND/FOOD SERVICE  
PO BOX C  
GARRETSON SD 57030-0381

INTEREST CHECKING    ENDING                          0057          (Continued)

DEPOSITS		
DATE	DESCRIPTION	AMOUNT
4/15	Deposit	34.00
4/15	Deposit	73.55
4/15	Deposit	216.75
4/19	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/19 TRACE# -091000015089616	176.00
4/19	Deposit	213.90
4/19	Deposit	225.75
4/20	E. SERVICE VANCO PAYMENT 3411786634 21/04/20 TRACE# -091000012376205	52.00
4/20	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/20 TRACE# -091000016638006	74.00
4/20	Transfer from x0444 to x0057	2,270.43
4/20	AP ACH STATE OF SOUTH D 6466000364 21/04/20 TRACE# -091408595991063	28,146.66
4/21	E. SERVICE VANCO PAYMENT 3411786634 21/04/21 TRACE# -091000011139942	12.80
4/21	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/21 TRACE# -091000015846779	166.00
4/22	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/22 TRACE# -091000017436122	42.00
4/22	Deposit	72.30
4/22	Deposit	305.30
4/23	Deposit	32.90
4/23	Deposit	108.75
4/26	MERCHDEP VANCO PAYMENT WFMSVANCO1 21/04/26 TRACE# -091000016642134	54.00
4/27	E. SERVICE VANCO PAYMENT 3411786634 21/04/27	196.00





# First Bank & Trust

FIRST BANK & TRUST  
 PO BOX G  
 GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21 Page 5  
 ACCOUNT NUMBER ENDING 0057  
 101

GARRETSON SCHOOL  
 GENERAL FUND/FOOD SERVICE  
 PO BOX C  
 GARRETSON SD 57030-0381

INTEREST CHECKING ENDING 0057 (Continued)

WITHDRAWALS		
DATE	DESCRIPTION	AMOUNT
4/15	PAYROLL GARRETSON SCHOOL 1466002580 21/04/15 TRACE# -091408441020094	96,724.24-
4/16	MN Rev pay MN DEPT OF REVEN X416007162 21/04/16 TRACE# -042000010545273	154.22-
4/21	WEB PMTS ALLIANCE COMMUNI 9000855798 21/04/21 TRACE # -111924683216452 3RT78G	736.00-
4/28	XCELENERGY XCEL ENERGY-MN 7410448030 21/04/28 TRACE# -091000011899418	4,802.04-
4/30	PAYROLL GARRETSON SCHOOL 1466002580 21/04/30 TRACE# -091408441160099	13,616.54-
4/30	PAYROLL GARRETSON SCHOOL 1466002580 21/04/30 TRACE# -091408441020099	13,750.89-
4/30	PAYROLL GARRETSON SCHOOL 1466002580 21/04/30 TRACE# -091408441160094	88,857.49-

CHECKS IN NUMBER ORDER								
DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT
4/22	437	2,270.43	4/07	49355*	100.00	4/14	49371*	4,046.86
4/09	49157*	117.68	4/01	49358*	185.00	4/19	49372	476.00
4/20	49240*	80.00	4/01	49359	150.00	4/19	49373	43.50
4/02	49295*	515.00	4/01	49361*	131.92	4/15	49374	75.34
4/30	49307*	1,781.66	4/20	49362	50.00	4/23	49375	2,296.45
4/21	49312*	45.00	4/16	49364*	810.00	4/16	49376	50.00
4/09	49340*	100.00	4/19	49365	64.19	4/15	49377	312.56
4/19	49349*	1,357.75	4/19	49366	25.00	4/19	49378	80.01
4/01	49350	39.24	4/19	49367	6,400.00	4/19	49379	60.00
4/01	49352*	1,947.13	4/16	49368	780.00	4/14	49380	.78
4/08	49353	562.41	4/19	49369	20.00	4/21	49381	331.88

\* INDICATES MISSING CHECK NUMBER



# First Bank & Trust

FIRST BANK & TRUST  
 PO BOX G  
 GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21 Page 6  
 ACCOUNT NUMBER ENDING 0057  
 101

GARRETSON SCHOOL  
 GENERAL FUND/FOOD SERVICE  
 PO BOX C  
 GARRETSON SD 57030-0381

INTEREST CHECKING ENDING 0057 (Continued)

CHECKS IN NUMBER ORDER								
DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT
4/14	49382	36,708.27	4/22	49402	60.00	4/19	49421	226.90
4/23	49383	12,567.96	4/21	49403	134.49	4/21	49423*	4,572.00
4/19	49384	225.88	4/14	49404	224.08	4/16	49424	795.00
4/19	49385	1,175.00	4/26	49405	573.10	4/26	49425	240.00
4/19	49386	36.00	4/19	49406	1,725.11	4/19	49426	544.13
4/19	49387	1,963.79	4/20	49407	2,515.86	4/21	49427	704.63
4/19	49388	104.15	4/21	49408	650.90	4/20	49428	210.00
4/19	49390*	475.00	4/15	49410*	60.00	4/22	49429	100.00
4/16	49391	200.00	4/21	49412*	630.00	4/14	49430	1,524.30
4/22	49393*	84.75	4/21	49413	196.44	4/14	49431	28,274.73
4/23	49394	10,503.25	4/19	49414	411.65	4/26	49432	185.00
4/21	49395	55,612.95	4/22	49415	240.00	4/26	49433	190.00
4/22	49396	648.00	4/23	49416	475.00	4/20	49435*	131.92
4/22	49399*	92.70	4/20	49418*	245.00	4/20	49436	50.00
4/16	49400	1,493.17	4/14	49419	2,041.43	4/30	49441*	1,524.30
4/20	49401	134.51	4/28	49420	820.00	4/30	49442	29,032.85

\* INDICATES MISSING CHECK NUMBER

DAILY BALANCES					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
4/01	159,638.16	4/14	206,995.64	4/26	74,997.92
4/02	159,123.16	4/15	160,299.80	4/27	75,460.92
4/06	159,223.16	4/16	156,017.41	4/28	70,008.88
4/07	159,677.16	4/19	141,219.00	4/29	70,625.98
4/08	279,311.72	4/20	168,344.80	4/30	92,058.25
4/09	279,186.59	4/21	104,909.31	5/02	92,092.07
4/12	279,662.09	4/22	101,833.03		
4/13	279,799.09	4/23	76,132.02		

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-1-21

DOLLARS: 200.00  
CENTS: 50.00

CURRENCY: 200.00  
COIN: 50.00  
CHECKS: 50.00

TOTAL FUND/BANK OF DEPOSIT: 70.50

78-844/914

TOTAL ITEMS: 70.50

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/01 Amount: \$70.50

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-1-21

DOLLARS: 51.00  
CENTS: 25.00

CURRENCY: 51.00  
COIN: 25.00  
CHECKS: 120.00

TOTAL FUND/BANK OF DEPOSIT: 173.25

78-844/914

TOTAL ITEMS: 173.25

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/01 Amount: \$173.25

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-6-21

DOLLARS: 180.00  
CENTS: 60.00

CURRENCY: 180.00  
COIN: 60.00  
CHECKS: 400.00

TOTAL FUND/BANK OF DEPOSIT: 58.65

78-844/914

TOTAL ITEMS: 58.65

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/08 Amount: \$58.65

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-7-21

DOLLARS: 420.00  
CENTS: 180.00

CURRENCY: 420.00  
COIN: 180.00  
CHECKS: 900.00

TOTAL FUND/BANK OF DEPOSIT: 133.80

78-844/914

TOTAL ITEMS: 133.80

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/08 Amount: \$133.80

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-9-21

DOLLARS: 870.00  
CENTS: 290.00

CURRENCY: 870.00  
COIN: 290.00  
CHECKS: 1300.00

TOTAL FUND/BANK OF DEPOSIT: 248.00

78-844/914

TOTAL ITEMS: 248.00

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/12 Amount: \$248.00

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-12-21

DOLLARS: 800.00  
CENTS: 150.00

CURRENCY: 800.00  
COIN: 150.00  
CHECKS: 20.00

TOTAL FUND/BANK OF DEPOSIT: 29.25

78-844/914

TOTAL ITEMS: 29.25

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/12 Amount: \$29.25

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-8-21

DOLLARS: 39.00  
CENTS: 25.00

CURRENCY: 39.00  
COIN: 25.00  
CHECKS: 200.00

TOTAL FUND/BANK OF DEPOSIT: 79.25

78-844/914

TOTAL ITEMS: 79.25

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/12 Amount: \$79.25

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-13-21

DOLLARS: 330.00  
CENTS: 100.00

CURRENCY: 330.00  
COIN: 100.00  
CHECKS: 100.00

TOTAL FUND/BANK OF DEPOSIT: 34.00

78-844/914

TOTAL ITEMS: 34.00

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/15 Amount: \$34.00

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-15-21

DOLLARS: 14.00  
CENTS: 75.00

CURRENCY: 14.00  
COIN: 75.00  
CHECKS: 200.00

TOTAL FUND/BANK OF DEPOSIT: 216.75

78-844/914

TOTAL ITEMS: 216.75

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/15 Amount: \$216.75

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-15-21

DOLLARS: 200.00  
CENTS: 35.00

CURRENCY: 200.00  
COIN: 35.00  
CHECKS: 50.00

TOTAL FUND/BANK OF DEPOSIT: 73.55

78-844/914

TOTAL ITEMS: 73.55

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/15 Amount: \$73.55

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-19-21

DOLLARS: 98.00  
CENTS: 75.00

CURRENCY: 98.00  
COIN: 75.00  
CHECKS: 150.00

TOTAL FUND/BANK OF DEPOSIT: 225.75

78-844/914

TOTAL ITEMS: 225.75

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/19 Amount: \$225.75

DEPOSIT TICKET  
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DATE: 4-16-21

DOLLARS: 50.00  
CENTS: 39.00

CURRENCY: 50.00  
COIN: 39.00  
CHECKS: 130.00

TOTAL FUND/BANK OF DEPOSIT: 213.90

78-844/914

TOTAL ITEMS: 213.90

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

FIRST BANK & TRUST  
GARRETSON, SD 57000

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

⑆091408446⑆ 02⑆005⑆⑆⑆ 39

Deposit Date: 04/19 Amount: \$213.90

DEPOSIT TICKET  
FOR CLEAR COPY, PRESS FRONT WITH BALL POINT PEN

78-844/914

DATE: 4-20-21

CURRENCY: 7200  
COIN: 30  
CHECKS: 0

TOTAL ITEMS: 7230

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR CASHING AT THE BANK.

FIRST BANK & TRUST  
GARRETSON, SD 57030

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

0914084466 02000571 39

Deposit Date: 04/22 Amount: \$72.30

DEPOSIT TICKET  
FOR CLEAR COPY, PRESS FRONT WITH BALL POINT PEN

78-844/914

DATE: 4-21-21

CURRENCY: 2300  
COIN: 230  
CHECKS: 2900

TOTAL ITEMS: 30530

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR CASHING AT THE BANK.

FIRST BANK & TRUST  
GARRETSON, SD 57030

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

0914084466 02000571 39

Deposit Date: 04/22 Amount: \$305.30

DEPOSIT TICKET  
FOR CLEAR COPY, PRESS FRONT WITH BALL POINT PEN

78-844/914

DATE: 4-23-21

CURRENCY: 6600  
COIN: 2275  
CHECKS: 2000

TOTAL ITEMS: 10875

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR CASHING AT THE BANK.

FIRST BANK & TRUST  
GARRETSON, SD 57030

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

0914084466 02000571 39

Deposit Date: 04/23 Amount: \$108.75

DEPOSIT TICKET  
FOR CLEAR COPY, PRESS FRONT WITH BALL POINT PEN

78-844/914

DATE: 4-23-21

CURRENCY: 3200  
COIN: 320  
CHECKS: 8000

TOTAL ITEMS: 11320

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR CASHING AT THE BANK.

FIRST BANK & TRUST  
GARRETSON, SD 57030

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

0914084466 02000571 39

Deposit Date: 04/23 Amount: \$32.90

DEPOSIT TICKET  
FOR CLEAR COPY, PRESS FRONT WITH BALL POINT PEN

78-844/914

DATE: 4-26-21

CURRENCY: 2300  
COIN: 25  
CHECKS: 1200

TOTAL ITEMS: 14525

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR CASHING AT THE BANK.

FIRST BANK & TRUST  
GARRETSON, SD 57030

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

0914084466 02000571 39

Deposit Date: 04/29 Amount: \$145.25

DEPOSIT TICKET  
FOR CLEAR COPY, PRESS FRONT WITH BALL POINT PEN

78-844/914

DATE: 4-28-21

CURRENCY: 7700  
COIN: 175  
CHECKS: 3000

TOTAL ITEMS: 10875

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR CASHING AT THE BANK.

FIRST BANK & TRUST  
GARRETSON, SD 57030

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

0914084466 02000571 39

Deposit Date: 04/29 Amount: \$113.25

DEPOSIT TICKET  
FOR CLEAR COPY, PRESS FRONT WITH BALL POINT PEN

78-844/914

DATE: 4-29-21

CURRENCY: 6800  
COIN: 85  
CHECKS: 3000

TOTAL ITEMS: 9885

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR CASHING AT THE BANK.

FIRST BANK & TRUST  
GARRETSON, SD 57030

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

0914084466 02000571 39

Deposit Date: 04/29 Amount: \$98.85

DEPOSIT TICKET  
FOR CLEAR COPY, PRESS FRONT WITH BALL POINT PEN

78-844/914

DATE: 4-27-21

CURRENCY: 7700  
COIN: 175  
CHECKS: 3000

TOTAL ITEMS: 10875

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR CASHING AT THE BANK.

FIRST BANK & TRUST  
GARRETSON, SD 57030

GARRETSON SCHOOL DISTRICT  
GENERAL FUND/FOOD SERVICE

0914084466 02000571 39

Deposit Date: 04/29 Amount: \$108.75

45288630  
20210420010087329

DATE: 04/20/2021

091400606  
020057  
048397

Check Accepted At MENARDS INC

Two thousand two hundred and seventy and 43/100 Dollars

FIRST BANK TRUST  
2220 8TH STREET  
BROOKINGS, SD 57008-0000

NO SIGNATURE REQUIRED - Your account holder has authorized the payment to the payee listed above or has authorized the payment to the payee of the original check, who has indorsed the original check in back and transferred the check to MENARDS INC, a holder-in-good-faith.

437 Date: 04/22 Amount: \$2,270.43

0000227043

DATE: 01/11/2021

49157

78-60  
914

AMOUNT

117.68

PAY - One Hundred Seventeen And 68/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

AL HANSEN  
2718 S. SUMMIT AVE.  
STOCK PILES SD 57105

Shawn Hesteth  
Jacob Schweitzer

JACOB SCHWEITZER

0914084466 02000571 39

Deposit Date: 04/29 Amount: \$108.75

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

DATE: 02/08/2021

49240

78-60  
914

AMOUNT

80.00

PAY - Eighty And 00/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

SCOTT NACK  
3223 PINE AVE.  
BROOKINGS SD 57006

Shawn Hesteth  
Jacob Schweitzer

JACOB SCHWEITZER

0914084466 02000571 39

49240 Date: 04/20 Amount: \$80.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

DATE: 03/08/2021

49295

78-60  
914

AMOUNT

515.00

PAY - Five Hundred Fifteen And 00/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

CARROLL INSTITUTE  
310 S. 1ST AVE.  
STOCK PILES SD 57104-6329

Shawn Hesteth  
Jacob Schweitzer

JACOB SCHWEITZER

0914084466 02000571 39

49295 Date: 04/02 Amount: \$515.00



THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/08/2021 49307

78-60 914 AMOUNT 1,781.66

PAY \* One Thousand Seven Hundred Eighty One And 66/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: HARVEY SPORT SHOP  
213 N. MAIN ST.  
MITCHELL SD 57301

CHAIRMAN: Shawn Handt  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049307⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49307 Date: 04/30 Amount: \$1,781.66

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/08/2021 49312

78-60 914 AMOUNT 45.00

PAY \* Forty Five And 00/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: SUSAN FURTS  
628 S. BERRETTA LANE  
SIOUX FALLS SD 57106

CHAIRMAN: Shawn Handt  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049312⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49312 Date: 04/21 Amount: \$45.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/15/2021 49340

78-60 914 AMOUNT 100.00

PAY \* One Hundred And 00/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: AMERICAN GENERAL LIFE INSURANCE  
PO BOX 305970  
NASHVILLE TN 37230-5970

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049340⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49340 Date: 04/09 Amount: \$100.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/30/2021 49349

78-60 914 AMOUNT 1,357.75

PAY \* One Thousand Three Hundred Fifty Seven And 75/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: CORY BOCKHOLZ  
401 JESSE JAMES CIRCLE  
GARRETSON SD 57030

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049349⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49349 Date: 04/19 Amount: \$1,357.75

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/30/2021 49350

78-60 914 AMOUNT 39.24

PAY \* Thirty Nine And 24/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: HEIDI A. COSTELLO  
48564 255TH ST.  
GARRETSON SD 57030

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049350⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

Deposited 3/31/21

49350 Date: 04/01 Amount: \$39.24

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/30/2021 49352

78-60 914 AMOUNT 1,947.13

PAY \* One Thousand Nine Hundred Forty Seven And 13/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: TYLER O. SORENSTON  
2304 485TH AVE.  
GARRETSON SD 57030

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049352⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49352 Date: 04/01 Amount: \$1,947.13

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/30/2021 49353

78-60 914 AMOUNT 562.81

PAY \* Five Hundred Sixty Two And 41/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: DAVE VANDER GRIFT  
303 BRIAN C ST.  
GARRETSON SD 57030

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049353⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49353 Date: 04/08 Amount: \$562.81

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/30/2021 49355

78-60 914 AMOUNT 100.00

PAY \* One Hundred And 00/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: AMERICAN GENERAL LIFE INSURANCE  
PO BOX 305970  
NASHVILLE TN 37230-5970

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049355⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49355 Date: 04/07 Amount: \$100.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/30/2021 49358

78-60 914 AMOUNT 185.00

PAY \* One Hundred Eighty Five And 00/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: HORACE MANN  
PO BOX 19219  
SPRINGFIELD IL 62794-9219

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049358⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49358 Date: 04/01 Amount: \$185.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/30/2021 49359

78-60 914 AMOUNT 150.00

PAY \* One Hundred Fifty And 00/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: HORACE MANN  
PO BOX 19219  
SPRINGFIELD IL 62794-9219

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049359⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49359 Date: 04/01 Amount: \$150.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/30/2021 49361

78-60 914 AMOUNT 131.92

PAY \* One Hundred Thirty One And 92/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: NEW YORK LIFE INSURANCE  
75 REMITTANCE DRIVE  
SUITE 302  
CHICAGO IL 60675-3021

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049361⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49361 Date: 04/01 Amount: \$131.92

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 03/30/2021 49362

78-60 914 AMOUNT 50.00

PAY \* Fifty And 00/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: SOUTH DAKOTA SUPPLEMENTAL RETIREMENT PLAN  
P.O. BOX 1096  
PIERRE SD 57501

CHAIRMAN: Kung Kwang  
BUSINESS MANAGER: Jacob Schweitzer

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈049362⑈ ⑆091400606⑆ ⑉2⑈005⑈7⑈

49362 Date: 04/20 Amount: \$50.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49364

78.00  
914

AMOUNT: 810.00

PAY: Eight Hundred Ten And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ALL AROUND WELDING  
4844 253RD ST.  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049364⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49364 Date: 04/16 Amount: \$810.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49366

78.00  
914

AMOUNT: 25.00

PAY: Twenty Five And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA  
PO BOX 1059  
PIERRE SD 57501-1059

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049366⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49366 Date: 04/19 Amount: \$25.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49368

78.00  
914

AMOUNT: 780.00

PAY: Seven Hundred Eighty And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: BOB BENNETT  
PO BOX 361  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049368⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49368 Date: 04/16 Amount: \$780.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49371

78.00  
914

AMOUNT: 4,046.86

PAY: Four Thousand Forty Six And 86/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ATTN: FIRST BANK & TRUST  
CITY OF GARRETSON  
PO BOX 12  
GARRETSON SD 57030-0385

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049371⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49371 Date: 04/14 Amount: \$4,046.86

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49373

78.00  
914

AMOUNT: 43.50

PAY: Forty Three And 50/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: CULLIGAN WATER  
1510 W. 51ST ST  
SIOUX FALLS SD 57105

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049373⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49373 Date: 04/19 Amount: \$43.50

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49375

78.00  
914

AMOUNT: 2,296.45

PAY: Two Thousand Two Hundred Ninety Six And 45/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ELITE BUSINESS SYSTEMS  
PO BOX 88232  
SIOUX FALLS SD 57109

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049375⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49375 Date: 04/23 Amount: \$2,296.45

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49365

78.00  
914

AMOUNT: 64.19

PAY: Sixty Four And 19/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: A-OK WELDING SUPPLY CO. INC.  
PO BOX 86667  
SIOUX FALLS SD 57118

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049365⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49365 Date: 04/19 Amount: \$64.19

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49367

78.00  
914

AMOUNT: 6,400.00

PAY: Six Thousand Four Hundred And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ATTN: BUSINESS OFFICE  
ADJUSTERS UNIVERSITY  
2001 S. SUMMIT AVE.  
SIOUX FALLS SD 57197

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049367⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49367 Date: 04/19 Amount: \$6,400.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49369

78.00  
914

AMOUNT: 20.00

PAY: Twenty And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: MACY BOHL  
408 CENTER AVE.  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049369⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49369 Date: 04/19 Amount: \$20.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49372

78.00  
914

AMOUNT: 476.00

PAY: Four Hundred Seventy Six And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ATTN: PSAT/ACT  
COLLEGE ENTRANCE EXAMINATION BOARD  
12132 COLLECTION CENTER DR.  
CHICAGO IL 60693

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049372⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49372 Date: 04/19 Amount: \$476.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49374

78.00  
914

AMOUNT: 75.34

PAY: Seventy Five And 34/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: DON'S AUTO & TIRE CO.  
P.O. BOX 1  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049374⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49374 Date: 04/15 Amount: \$75.34

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49376

78.00  
914

AMOUNT: 50.00

PAY: Fifty And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: TODD FINK  
816 E. LESLIE DR.  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hordt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049376⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49376 Date: 04/16 Amount: \$50.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49377

78-60 914 AMOUNT 312.56

PAY - Three Hundred Twelve And 56/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: FIRST BANK & TRUST  
644 N. MAIN AVE.  
GARRETSON SD 57030

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049377⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49377 Date: 04/15 Amount: \$312.56

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49379

78-60 914 AMOUNT 60.00

PAY - Sixty And 00/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: HARISH FREMADTY  
GARRETSON SD 57030

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049379⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49379 Date: 04/19 Amount: \$60.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49381

78-60 914 AMOUNT 331.08

PAY - Three Hundred Thirty One And 88/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: GARRETSON GAZETTE  
PO BOX 327  
GARRETSON SD 57030

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049381⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49381 Date: 04/21 Amount: \$331.88

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49383

78-60 914 AMOUNT 12,567.96

PAY - Twelve Thousand Five Hundred Sixty Seven And 96/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ATTN: BILLING  
GODDARD, LLC  
1000 W. AVE. SUITE #210  
SIOUX FALLS SD 57104

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049383⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49383 Date: 04/23 Amount: \$12,567.96

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49385

78-60 914 AMOUNT 1,175.00

PAY - One Thousand One Hundred Seventy Five And 00/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: GUARANTEE ROOFING & SHEET METAL OF SD  
600 N. BREKNER AVE.  
SIOUX FALLS SD 57107

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049385⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49385 Date: 04/19 Amount: \$1,175.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49387

78-60 914 AMOUNT 1,963.79

PAY - One Thousand Nine Hundred Sixty Three And 79/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: HILLYARD / SIOUX FALLS  
PO BOX 804925  
SIOUX FALLS SD 57109

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049387⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49387 Date: 04/19 Amount: \$1,963.79

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49378

78-60 914 AMOUNT 80.01

PAY - Eighty And 01/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: FOREMAN  
PO BOX 351  
1602 D. BROADWAY  
WILLER SD 57362

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049378⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49378 Date: 04/19 Amount: \$80.01

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49380

78-60 914 AMOUNT 0.78

PAY - Zero And 78/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: GARRETSON FOOD CENTER  
644 N. MAIN AVE.  
GARRETSON SD 57030

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049380⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49380 Date: 04/14 Amount: \$0.78

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49382

78-60 914 AMOUNT 36,708.27

PAY - Thirty Six Thousand Seven Hundred Eight And 27/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: GARRETSON SCHOOL DISTRICT TRUST & AGENCY ACCOUNT  
PO BOX C  
505 2ND ST.  
GARRETSON SD 57030

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049382⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49382 Date: 04/14 Amount: \$36,708.27

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49384

78-60 914 AMOUNT 225.88

PAY - Two Hundred Twenty Five And 88/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: GRAHAM TIRE SF NORTH  
4515 N. CLIFF AVE.  
SIOUX FALLS SD 57104

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049384⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49384 Date: 04/19 Amount: \$225.88

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49386

78-60 914 AMOUNT 36.00

PAY - Thirty Six And 00/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: RAUFF MID-AMERICA SPORTS  
3410 S. KIRWAN AVE.  
PO BOX 88710  
SIOUX FALLS SD 57109

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049386⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49386 Date: 04/19 Amount: \$36.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49388

78-60 914 AMOUNT 104.15

PAY - One Hundred Four And 15/100 Dollars -

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ATTN: I.L. HARDER, INC.  
ROBART  
5013 W. 12TH ST.  
SIOUX FALLS SD 57106

Signature: Shawn Handt (CASHIERS) and Jacob Schweitzer (BUSINESS MANAGER)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049388⑆ ⑆091400606⑆ 02⑈005⑈7⑈

49388 Date: 04/19 Amount: \$104.15

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 475.00

PAY: Four Hundred Seventy Five And 00/100 Dollars

TO THE ORDER OF: INTERSTATE ALL BATTERY CENTER  
2900 W. 123RD ST  
SIOUX FALLS SD 57104

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049390# 1#091400606# 02#005#7#

49390 Date: 04/19 Amount: \$475.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 200.00

PAY: Two Hundred And 00/100 Dollars

TO THE ORDER OF: SAM JOHNSON  
48510 FAIRWAY CIRCLE  
GARRETSON SD 57030

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049391# 1#091400606# 02#005#7#

49391 Date: 04/16 Amount: \$200.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 84.75

PAY: Eighty Four And 75/100 Dollars

TO THE ORDER OF: LASTING IMPRESSIONS UNLIMITED, INC.  
13830 SD HIGHWAY 40  
HERMOSA SD 57744

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049393# 1#091400606# 02#005#7#

49393 Date: 04/22 Amount: \$84.75

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 10,503.25

PAY: Ten Thousand Five Hundred Three And 25/100 Dollars

TO THE ORDER OF: LIFESCAPE - CHILDREN'S CARE HOSPITAL SCHOOL  
P.O. BOX 84236  
SIOUX FALLS SD 57105-0236

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049394# 1#091400606# 02#005#7#

49394 Date: 04/23 Amount: \$10,503.25

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 55,612.95

PAY: Fifty Five Thousand Six Hundred Twelve And 95/100 Dollars

TO THE ORDER OF: LUNCHTIME SOLUTIONS, INC.  
PO BOX 2022  
NORTH SIOUX CITY SD 57049-2022

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049395# 1#091400606# 02#005#7#

49395 Date: 04/21 Amount: \$55,612.95

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 648.00

PAY: Six Hundred Forty Eight And 00/100 Dollars

TO THE ORDER OF: MCCOOK CENTRAL SCHOOL DISTRICT #43-7  
PO BOX 310  
200 E. ESSEX  
SALEM SD 57058

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049396# 1#091400606# 02#005#7#

49396 Date: 04/22 Amount: \$648.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 92.70

PAY: Ninety Two And 70/100 Dollars

TO THE ORDER OF: NORTHERN PLAINS FITNESS  
260 S. PHILLIPS, SUITE #200  
SIOUX FALLS SD 57104

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049399# 1#091400606# 02#005#7#

49399 Date: 04/22 Amount: \$92.70

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 1,493.17

PAY: One Thousand Four Hundred Ninety Three And 17/100 Dollars

TO THE ORDER OF: FALLSAIDES OIL CO.  
25353 485TH AVE.  
GARRETSON SD 57030

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049400# 1#091400606# 02#005#7#

49400 Date: 04/16 Amount: \$1,493.17

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 134.51

PAY: One Hundred Thirty Four And 51/100 Dollars

TO THE ORDER OF: PERFORMANCE PRESS, INC.  
500 E. REDWOOD BLVD  
BRANDON SD 57005-2563

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049401# 1#091400606# 02#005#7#

49401 Date: 04/20 Amount: \$134.51

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 60.00

PAY: Sixty And 00/100 Dollars

TO THE ORDER OF: MORGAN PIERRET

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049402# 1#091400606# 02#005#7#

49402 Date: 04/22 Amount: \$60.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 134.49

PAY: One Hundred Thirty Four And 49/100 Dollars

TO THE ORDER OF: FITNEY BOWES  
PO BOX 371896  
PITTSBURGH PA 15250-7896

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049403# 1#091400606# 02#005#7#

49403 Date: 04/21 Amount: \$134.49

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021

78-00 914

AMOUNT: 224.08

PAY: Two Hundred Twenty Four And 08/100 Dollars

TO THE ORDER OF: MICHELLE PLESKA  
600 W. TANSARAC AVE.  
BRANDON SD 57005

Signature: Shaun Hendrich (Chairman), Jacob Schweitzer (Business Manager)

1#049404# 1#091400606# 02#005#7#

49404 Date: 04/14 Amount: \$224.08

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49405

78-50 914

AMOUNT: 573.10

PAY: Five Hundred Seventy Three And 10/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: POPPLERS MUSIC, INC.  
1736 S. WASHINGTON ST.  
GRAND FURKS SD 58201

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049405⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49406

78-50 914

AMOUNT: 1,725.11

PAY: One Thousand Seven Hundred Twenty Five And 11/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ATTN: GARY SIDE REBEV DEPT. INC.  
FELICIA PARKS DRIVE - SIOUX FALLS  
1200 W. PONSSEL ST.  
SIOUX FALLS SD 57104

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049406⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49405 Date: 04/26 Amount: \$573.10

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49407

78-50 914

AMOUNT: 2,515.86

PAY: Two Thousand Five Hundred Fifteen And 86/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ATTN: BUSINESS OFFICE  
PRAIRIE BANKS EDUCATIONAL COOPERATIVE  
800 N.E. 9TH ST.  
MADISON SD 57042

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049407⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49406 Date: 04/19 Amount: \$1,725.11

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49408

78-50 914

AMOUNT: 650.90

PAY: Six Hundred Fifty And 90/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: PREFERRED PRINTING  
1015 H. C. AVE.  
SIOUX FALLS SD 57104-0334

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049408⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49407 Date: 04/20 Amount: \$2,515.86

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49410

78-50 914

AMOUNT: 60.00

PAY: Sixty And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: BRADY SCHLEIFER  
325 CONROY AVE  
GARRETSON SD 57030

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049410⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49408 Date: 04/21 Amount: \$650.90

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49412

78-50 914

AMOUNT: 630.00

PAY: Six Hundred Thirty And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: SCHOOL ADMINISTRATORS OF SOUTH DAKOTA  
P.O. BOX 1141  
SIEGHE SD 57501

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049412⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49410 Date: 04/15 Amount: \$60.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49413

78-50 914

AMOUNT: 196.44

PAY: One Hundred Ninety Six And 44/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: SCHOOL HEALTH CORPORATION  
8764 EAGLE WAY  
CHICAGO IL 60678-1067

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049413⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49412 Date: 04/21 Amount: \$630.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49414

78-50 914

AMOUNT: 411.65

PAY: Four Hundred Eleven And 65/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: SCHOOL SPECIALTY INC.

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049414⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49413 Date: 04/21 Amount: \$196.44

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49415

78-50 914

AMOUNT: 240.00

PAY: Two Hundred Forty And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: AMBER SCHROEDER  
609 WORTHFIELD CIRCLE  
GARRETSON SD 57030

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049415⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49414 Date: 04/19 Amount: \$411.65

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49416

78-50 914

AMOUNT: 475.00

PAY: Four Hundred Seventy Five And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ERRIE SMITH  
825 JACOB CIRCLE  
GARRETSON SD 57030

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049416⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49415 Date: 04/22 Amount: \$240.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49418

78-50 914

AMOUNT: 245.00

PAY: Two Hundred Forty Five And 00/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: SOUTH DAKOTA COUNSELING ASSOCIATION  
PO BOX 95  
ABERDEEN SD 57402-0095

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049418⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49416 Date: 04/23 Amount: \$475.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49419

78-50 914

AMOUNT: 2,041.43

PAY: Two Thousand Forty One And 43/100 Dollars

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: STEVE'S ELECTRIC & PLUMBING, INC.  
PO BOX 267  
GARRETSON SD 57030

Signature: *Shawn Harsteth* (Chairman)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049419⑆ ⑆091400606⑆ ⑆02⑆005⑆⑆7⑆

49418 Date: 04/20 Amount: \$245.00

49419 Date: 04/14 Amount: \$2,041.43

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49420

78-00  
914

AMOUNT: 820.00

PAY • Eight Hundred Twenty And 00/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: CURT STOLTENBERG  
48697 253RD ST  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049420⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49420 Date: 04/28 Amount: \$820.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49421

78-00  
914

AMOUNT: 226.90

PAY • Two Hundred Twenty Six And 90/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: STURDEVANT'S AUTO PARTS OF BRANDON  
104 HWY 11  
PO BOX 2  
BRANDON SD 57005

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049421⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49421 Date: 04/19 Amount: \$226.90

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49423

78-00  
914

AMOUNT: 4,572.00

PAY • Four Thousand Five Hundred Seventy Two And 00/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: TEACHWELL SOLUTIONS  
715 E. 1478 ST.  
STOUX FALLS SD 57107

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049423⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49423 Date: 04/21 Amount: \$4,572.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49424

78-00  
914

AMOUNT: 795.00

PAY • Seven Hundred Ninety Five And 00/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: VANDERBICK EXCAVATING, LLC  
4887 2426 ST.  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049424⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49424 Date: 04/16 Amount: \$795.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49425

78-00  
914

AMOUNT: 240.00

PAY • Two Hundred Forty And 00/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: DAVE WAGNER  
504 W. 478 ST. #202  
CANTON SD 57013

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049425⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49425 Date: 04/26 Amount: \$240.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/12/2021 49426

78-00  
914

AMOUNT: 544.13

PAY • Five Hundred Forty Four And 13/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ATTN: AS PAYMENT AGENT  
808 CORPORATE SERVICES, INC.  
PO BOX 4648  
CAROL STREAM IL 60197-4648

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049426⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49426 Date: 04/19 Amount: \$544.13

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/15/2021 49427

78-00  
914

AMOUNT: 704.63

PAY • Seven Hundred Four And 63/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: DAVE VANDER GRIFF  
503 BANK C ST.  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049427⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49427 Date: 04/21 Amount: \$704.63

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/15/2021 49428

78-00  
914

AMOUNT: 210.00

PAY • Two Hundred Ten And 00/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: ATTN: GROUP PLANS  
AMERICAN FUNDS SERVICE CO.  
PO BOX 8007  
INDIANAPOLIS IN 46209-9109

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049428⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49428 Date: 04/20 Amount: \$210.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/15/2021 49429

78-00  
914

AMOUNT: 100.00

PAY • One Hundred And 00/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: AMERICAN GENERAL LIFE INSURANCE  
PO BOX 305970  
NASHVILLE TN 37230-5970

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049429⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49429 Date: 04/22 Amount: \$100.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/15/2021 49430

78-00  
914

AMOUNT: 1,524.30

PAY • One Thousand Five Hundred Twenty Four And 30/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: GARRETSON SCHOOL DISTRICT FLEX ACCOUNT  
PO BOX C  
503 2ND ST.  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049430⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49430 Date: 04/14 Amount: \$1,524.30

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/15/2021 49431

78-00  
914

AMOUNT: 28,274.73

PAY • Twenty Eight Thousand Two Hundred Seventy Four And 73/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: GARRETSON SCHOOL DISTRICT TRUST & AGENCY  
PO BOX C  
503 2ND ST.  
GARRETSON SD 57030

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049431⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49431 Date: 04/14 Amount: \$28,274.73

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/15/2021 49432

78-00  
914

AMOUNT: 185.00

PAY • One Hundred Eighty Five And 00/100 Dollars •

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: HORACE MANN  
PO BOX 19219  
SPRINGFIELD IL 62794-9219

CHAIRMAN: *Shawn Hendt*  
BUSINESS MANAGER: *Jacob Schweitzer*

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑆049432⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49432 Date: 04/26 Amount: \$185.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/15/2021

78-60  
914

AMOUNT: 190.00

PAY \* One Hundred Ninety And 00/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: HORACK MANN  
PO BOX 15219  
SPRINGFIELD IL 62794-9219

Signature: *Shawn Hendrich* (Treasurer)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK

⑆049433⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49433 Date: 04/26 Amount: \$190.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/15/2021

78-60  
914

AMOUNT: 131.92

PAY \* One Hundred Thirty One And 92/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: NEW YORK LIFE INSURANCE  
75 REMITTANCE DRIVE  
SUITE 302  
CHICAGO IL 60675-3021

Signature: *Shawn Hendrich* (Treasurer)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK

⑆049435⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49435 Date: 04/20 Amount: \$131.92

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/15/2021

78-60  
914

AMOUNT: 50.00

PAY \* Fifty And 00/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: SOUTH DAKOTA SUPPLEMENTAL RETIREMENT PLAN  
P.O. BOX 1998  
PIERRE SD 57501

Signature: *Shawn Hendrich* (Treasurer)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK

⑆049436⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49436 Date: 04/20 Amount: \$50.00

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/30/2021

78-60  
914

AMOUNT: 1,524.30

PAY \* One Thousand Five Hundred Twenty Four And 30/100 dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: GARRETSON SCHOOL DISTRICT FLEX ACCOUNT  
PO BOX C  
505 2ND ST.  
GARRETSON SD 57030

Signature: *Kraig Hwang* (Treasurer)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK

⑆049441⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49441 Date: 04/30 Amount: \$1,524.30

THIS DOCUMENT HAS A TRUE WATERMARK IN THE PAPER - HOLD TO LIGHT TO VIEW

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
MINNEHAHA COUNTY, STATE OF SOUTH DAKOTA  
GARRETSON, SOUTH DAKOTA 57030

DATE: 04/30/2021

78-60  
914

AMOUNT: 29,032.85

PAY \* Twenty Nine Thousand Thirty Two And 85/100 Dollars \*

FIRST BANK AND TRUST  
Garretson, SD

TO THE ORDER OF: GARRETSON SCHOOL DISTRICT TRUST & AGENCY  
PO BOX C  
505 2ND ST.  
GARRETSON SD 57030

Signature: *Kraig Hwang* (Treasurer)  
*Jacob Schweitzer* (Business Manager)

SECURITY FEATURES INCLUDED. DETAILS ON BACK

⑆049442⑆ ⑆091400606⑆ 02⑆005⑆7⑆

49442 Date: 04/30 Amount: \$29,032.85

**FOR A CHANGE OF NAME OR ADDRESS, PLEASE COMPLETE THE FORM BELOW.**

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_ DATE \_\_\_\_\_

**CLIP AND RETURN TO BANK.**

HOW TO BALANCE YOUR ACCOUNT	NEW BALANCE		\$
	TRANSFER AMOUNT FROM THE OTHER SIDE		
1. Subtract from your check register any service, miscellaneous, or automatic charge(s) posted on this statement. 2. Mark (✓) your register after each check listed on front of the statement. 3. Check off deposits shown on the statement against those shown in your check register. 4. Complete the form at the right. 5. The final "balance" in the form at the right should agree with your check register balance. If it does not, read "HINTS FOR FINDING DIFFERENCES" below.	<b>ADD</b>		
		DEPOSIT(S) MADE	
		SINCE ENDING DATE	
		ON STATEMENT	
		SUBTOTAL	\$
HINTS FOR FINDING DIFFERENCES <ul style="list-style-type: none"> <li>• Recheck all additions and subtractions or corrections.</li> <li>• Verify the carryover balance from page to page in your check register.</li> <li>• Make sure you have subtracted any service or miscellaneous charge(s) from your check register balance.</li> <li>• For information or help on electronic transactions, call the telephone number on the front of this statement.</li> </ul>	CHECKS NOT LISTED ON THIS OR PRIOR STATEMENTS		
	<b>NUMBER</b>	<b>AMOUNT</b>	
<b>INFORMATION REGARDING YOUR DEPOSIT ACCOUNT</b>  FOR CONSUMER ACCOUNTS AND TRANSACTIONS ONLY: IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS If you think your statement or receipt is incorrect, or if you need more information about a transfer on the statement or receipt, telephone us or write us at the telephone number or address on the reverse side of this statement as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number. (2) Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than ten business days to do this, we will credit your account the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.			
<b>INFORMATION ON YOUR OVERDRAFT PROTECTION PLAN</b>  FOR CONSUMER ACCOUNTS ONLY: IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR BILLING STATEMENT If you think your billing statement is incorrect, or if you need more information about a transaction on your billing statement, write us on a separate sheet at the address shown on your billing statement as soon as possible. We must hear from you no later than 60 days after we sent you the first billing statement on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, please include the following information: <ul style="list-style-type: none"> <li>• Your name and account number.</li> <li>• The dollar amount of the suspected error.</li> <li>• Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.</li> </ul> You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your billing statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.			
<b>COMPUTATION OF INTEREST CHARGE</b>  Interest charges begin to accrue immediately upon each advance made under the line of credit agreement. The interest charge on your account is calculated by multiplying the balance subject to interest rate by the annual percentage rate and dividing that by 365 then multiplying that by the number of days in the billing cycle. (To determine the balance subject to interest rate on which each daily interest charge is computed, we take the beginning balance on your account each day, add any new purchases/advances, and subtract any payments, credits, and unpaid interest charges.)	TOTAL OF CHECKS NOT LISTED →		
	Subtract "TOTAL OF CHECKS NOT LISTED" from "SUBTOTAL" above.		\$
	<b>BALANCE</b>		
This should agree with your check register balance.			





# First Bank & Trust

FIRST BANK & TRUST  
 PO BOX G  
 GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21 Page 1  
 ACCOUNT NUMBER ENDING 0131  
 7

GARRETSON SCHOOL  
 DISTRICT TRANSFER  
 PO BOX C  
 GARRETSON SD 57030-0381

## CHECKING ACCOUNT

Account Title: GARRETSON SCHOOL  
 DISTRICT TRANSFER

INTEREST CHECKING ACCOUNT NUMBER	ENDING 0131	NUMBER OF ENCLOSURES	7
PREVIOUS BALANCE	2,099,495.68	Statement Dates	4/01/21 thru 5/02/21
12 DEPOSITS	191,932.99	DAYS IN THE STATEMENT PERIOD	32
4 CHECKS/DEBITS	223,552.05	AVERAGE LEDGER BALANCE	2,043,101.47
SERVICE CHARGE	.00	AVERAGE COLLECTED BAL	2,043,101.47
INTEREST PAID	447.80	Interest Earned	447.80
NEW BALANCE	2,068,324.42	Annual Percentage Yield Earned	0.25%
		2021 Interest Paid	1,761.19

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total NSF Returned Item Fees	\$ .00	\$ .00

## DEPOSITS

DATE	DESCRIPTION	AMOUNT
4/02	HCCLAI MPMT SD MMIS 9083010000 21/04/02 TRACE# -091408595874304 TRN*1*515103082746045*14660003 64\	57.01
4/08	Deposit	2,140.00
4/08	Deposit	10,026.70



# First Bank & Trust

FIRST BANK & TRUST  
 PO BOX G  
 GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21 Page 2  
 ACCOUNT NUMBER ENDING 0131  
 7

GARRETSON SCHOOL  
 DISTRICT TRANSFER  
 PO BOX C  
 GARRETSON SD 57030-0381

INTEREST CHECKING ENDING 0131 (Continued)

DEPOSITS		
DATE	DESCRIPTION	AMOUNT
4/09	HCCLAI MPMT SD MMIS 9083010000 21/04/09 TRACE# -091408594011837 TRN*1*515103082750621*14660003 64\	1,527.70
4/14	Deposit	18.00
4/15	Deposit	830.00
4/16	HCCLAI MPMT SD MMIS 9083010000 21/04/16 TRACE# -091408592064205 TRN*1*515103082755303*14660003 64\	1,410.82
4/19	Deposit	159,405.23
4/23	HCCLAI MPMT SD MMIS 9083010000 21/04/23 TRACE# -091408590006542 TRN*1*515103082759915*14660003 64\	114.02
4/30	HCCLAI MPMT SD MMIS 9083010000 21/04/30 TRACE# -091408597852870 TRN*1*515103082765064*14660003 64\	1,350.53
4/30	Deposit	1,000.00
4/30	Deposit	14,052.98
5/02	Interest Deposit	447.80

WITHDRAWALS		
DATE	DESCRIPTION	AMOUNT
4/08	Transfer from x0131 to x0057	120,000.00-
4/15	USATAXPYMT IRS 3387702000 21/04/15 TRACE# -061036010150413	27,189.87-
4/15	Transfer from x0131 to x0057	50,000.00-
4/30	USATAXPYMT IRS 3387702000 21/04/30	26,362.18-



# First Bank & Trust

FIRST BANK & TRUST  
 PO BOX G  
 GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21  
 ACCOUNT NUMBER ENDING 0131  
 Page 3  
 7

GARRETSON SCHOOL  
 DISTRICT TRANSFER  
 PO BOX C  
 GARRETSON SD 57030-0381

INTEREST CHECKING ENDING 0131 (Continued)

WITHDRAWALS		
DATE	DESCRIPTION	AMOUNT
	TRACE# -061036010291285	

DAILY BALANCES					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
4/01	2,099,495.68	4/14	1,993,265.09	4/23	2,077,835.29
4/02	2,099,552.69	4/15	1,916,905.22	4/30	2,067,876.62
4/08	1,991,719.39	4/16	1,918,316.04	5/02	2,068,324.42
4/09	1,993,247.09	4/19	2,077,721.27		

88108 78-60914

**DEPOSIT TICKET**

**Preschool Transition**  
GARRETSON SCHOOL DISTRICT  
TRANSFER ACCOUNT

1120 9th Ave. SE  
Watertown, SD 57091  
(605) 682-8320

DATE: 4/18/2021

	DOLLARS	CENTS
CURRENCY	330	00
COIN		
CHECKS (SEE ATTACHED LIST)		
1	1221	00
2	1330	00
3	1354	00
4	204	00
5	4468	00
6	271	00
7	38	00
8	1215	00
9	2510	00
10	2024	00
11	4080	00
TOTAL FROM OTHER SLIPS OR ATTACHED LIST		
TOTAL		214000

TOTAL \$ 21,400.00

GARRETSON SCHOOL DISTRICT  
TRANSFER ACCOUNT

#020131# 39

TOTAL ITEMS \$ 10000.00

CHECKS AND OTHER SLIPS ARE REQUIRED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

Deposit Date: 04/08 Amount: \$2,140.00

88108 78-60914

**DEPOSIT TICKET**

**FIRST BANK & TRUST**  
GARRETSON, SD 57030

1120 9th Ave. SE  
Watertown, SD 57091  
(605) 682-8320

DATE: 4/1/2021

	DOLLARS	CENTS
CURRENCY	9	00
COIN		
CHECKS (SEE ATTACHED LIST)		
1	3463	99
TOTAL FROM OTHER SLIPS OR ATTACHED LIST		
TOTAL		3472.99

TOTAL \$ 3,472.99

GARRETSON SCHOOL DISTRICT  
TRANSFER ACCOUNT

#020131# 39

CHECKS AND OTHER SLIPS ARE REQUIRED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

Deposit Date: 04/14 Amount: \$18.00

DENHART 952-850-9239

**DEPOSIT TICKET**

**FIRST BANK & TRUST**  
GARRETSON, SD 57030

1120 9th Ave. SE  
Watertown, SD 57091  
(605) 682-8320

DATE: 4-19-21

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS (SEE ATTACHED LIST)		
TOTAL FROM OTHER SLIPS OR ATTACHED LIST		
TOTAL		159405.33

TOTAL \$ 159,405.33

GARRETSON SCHOOL DISTRICT  
TRANSFER ACCOUNT

#020131# 39

CHECKS AND OTHER SLIPS ARE REQUIRED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

Deposit Date: 04/19 Amount: \$159,405.23

**DEPOSIT TICKET**

**FIRST BANK & TRUST**  
GARRETSON, SD 57030

1120 9th Ave. SE  
Watertown, SD 57091  
(605) 682-8320

DATE: 4/3/2021

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS (SEE ATTACHED LIST)		
TOTAL FROM OTHER SLIPS OR ATTACHED LIST		
TOTAL		100000

TOTAL \$ 100,000.00

GARRETSON SCHOOL DISTRICT  
TRANSFER ACCOUNT

#020131# 39

CHECKS AND OTHER SLIPS ARE REQUIRED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

Deposit Date: 04/30 Amount: \$1,000.00

88108 78-60914

**DEPOSIT TICKET**

**FIRST BANK & TRUST**  
GARRETSON, SD 57030

1120 9th Ave. SE  
Watertown, SD 57091  
(605) 682-8320

DATE: 4/8/2021

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS (SEE ATTACHED LIST)		
TOTAL FROM OTHER SLIPS OR ATTACHED LIST		
TOTAL		10000.70

TOTAL \$ 10,000.70

GARRETSON SCHOOL DISTRICT  
TRANSFER ACCOUNT

#020131# 39

CHECKS AND OTHER SLIPS ARE REQUIRED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

Deposit Date: 04/08 Amount: \$10,026.70

88108 78-60914

**DEPOSIT TICKET**

**Preschool Transition**  
GARRETSON SCHOOL DISTRICT  
TRANSFER ACCOUNT

1120 9th Ave. SE  
Watertown, SD 57091  
(605) 682-8320

DATE: 4/30/2021

	DOLLARS	CENTS
CURRENCY	5	00
COIN		
CHECKS (SEE ATTACHED LIST)		
1	5072	00
2	2148	00
3	230	00
4	5277	00
5	2354	00
TOTAL FROM OTHER SLIPS OR ATTACHED LIST		
TOTAL		8300.00

TOTAL \$ 8,300.00

GARRETSON SCHOOL DISTRICT  
TRANSFER ACCOUNT

#020131# 39

CHECKS AND OTHER SLIPS ARE REQUIRED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

Deposit Date: 04/15 Amount: \$830.00

**DEPOSIT TICKET**

**FIRST BANK & TRUST**  
GARRETSON, SD 57030

1120 9th Ave. SE  
Watertown, SD 57091  
(605) 682-8320

DATE: 4/30/2021

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS (SEE ATTACHED LIST)		
TOTAL FROM OTHER SLIPS OR ATTACHED LIST		
TOTAL		14052.98

TOTAL \$ 14,052.98

GARRETSON SCHOOL DISTRICT  
TRANSFER ACCOUNT

#020131# 39

CHECKS AND OTHER SLIPS ARE REQUIRED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

Deposit Date: 04/30 Amount: \$14,052.98

**FOR A CHANGE OF NAME OR ADDRESS, PLEASE COMPLETE THE FORM BELOW.**

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_ DATE \_\_\_\_\_

**CLIP AND RETURN TO BANK.**

<b>HOW TO BALANCE YOUR ACCOUNT</b>	<b>NEW BALANCE</b>		\$
<p>1. Subtract from your check register any service, miscellaneous, or automatic charge(s) posted on this statement.</p> <p>2. Mark (✓) your register after each check listed on front of the statement.</p> <p>3. Check off deposits shown on the statement against those shown in your check register.</p> <p>4. Complete the form at the right.</p> <p>5. The final "balance" in the form at the right should agree with your check register balance. If it does not, read "HINTS FOR FINDING DIFFERENCES" below.</p>	<b>TRANSFER AMOUNT FROM THE OTHER SIDE</b>		
	<b>ADD</b>		
	DEPOSIT(S) MADE		
	SINCE ENDING DATE		
	ON STATEMENT		
	<b>SUBTOTAL</b>		<b>\$</b>
<p style="text-align: center;"><b>HINTS FOR FINDING DIFFERENCES</b></p> <ul style="list-style-type: none"> <li>• Recheck all additions and subtractions or corrections.</li> <li>• Verify the carryover balance from page to page in your check register.</li> <li>• Make sure you have subtracted any service or miscellaneous charge(s) from your check register balance.</li> <li>• For information or help on electronic transactions, call the telephone number on the front of this statement.</li> </ul>	<b>CHECKS NOT LISTED ON THIS OR PRIOR STATEMENTS</b>		
	<b>NUMBER</b>	<b>AMOUNT</b>	
	<b>INFORMATION REGARDING YOUR DEPOSIT ACCOUNT</b>		
<p><b>FOR CONSUMER ACCOUNTS AND TRANSACTIONS ONLY:</b>  <b>IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS</b>                      If you think your statement or receipt is incorrect, or if you need more information about a transfer on the statement or receipt, telephone us or write us at the telephone number or address on the reverse side of this statement as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.</p> <p>(1) Tell us your name and account number.                      (2) Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need information.                      (3) Tell us the dollar amount of the suspected error.</p> <p>We will investigate your complaint and will correct any error promptly. If we take more than ten business days to do this, we will credit your account the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.</p>			
<b>INFORMATION ON YOUR OVERDRAFT PROTECTION PLAN</b>			
<p><b>FOR CONSUMER ACCOUNTS ONLY:</b>  <b>IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR BILLING STATEMENT</b>                      If you think your billing statement is incorrect, or if you need more information about a transaction on your billing statement, write us on a separate sheet at the address shown on your billing statement as soon as possible. We must hear from you no later than 60 days after we sent you the first billing statement on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights.</p> <p>In your letter, please include the following information:</p> <ul style="list-style-type: none"> <li>• Your name and account number.</li> <li>• The dollar amount of the suspected error.</li> <li>• Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.</li> </ul> <p>You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your billing statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.</p>			
<b>COMPUTATION OF INTEREST CHARGE</b>			
<p>Interest charges begin to accrue immediately upon each advance made under the line of credit agreement. The interest charge on your account is calculated by multiplying the balance subject to interest rate by the annual percentage rate and dividing that by 365 then multiplying that by the number of days in the billing cycle. (To determine the balance subject to interest rate on which each daily interest charge is computed, we take the beginning balance on your account each day, add any new purchases/advances, and subtract any payments, credits, and unpaid interest charges.)</p>			
		<b>TOTAL OF CHECKS NOT LISTED</b> →	
		Subtract "TOTAL OF CHECKS NOT LISTED" from "SUBTOTAL" above.	<b>BALANCE</b>
			<b>\$</b>
This should agree with your check register balance.			



# First Bank & Trust

FIRST BANK & TRUST  
 PO BOX G  
 GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21 Page 1  
 ACCOUNT NUMBER ENDING 0444  
 35

GARRETSON SCHOOL  
 TRUST & AGENCY  
 PO BOX C  
 GARRETSON SD 57030-0381

## CHECKING ACCOUNT

Account Title: GARRETSON SCHOOL  
 TRUST & AGENCY

FREE CHECKING ACCOUNT NUMBER	ENDING 0444	NUMBER OF ENCLOSURES	35
PREVIOUS BALANCE	42,802.06	Statement Dates	4/01/21 thru 5/02/21
7 DEPOSITS	102,179.49	DAYS IN THE STATEMENT PERIOD	32
45 CHECKS/DEBITS	63,933.17	AVERAGE LEDGER BALANCE	66,605.09
SERVICE CHARGE	.00	AVERAGE COLLECTED BAL	66,605.09
INTEREST PAID	.00		
NEW BALANCE	81,048.38		

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total NSF Returned Item Fees	\$ .00	\$ .00

## DEPOSITS

DATE	DESCRIPTION	AMOUNT
4/08	Deposit	1,405.45
4/14	Deposit	29,799.03
4/14	Deposit	37,332.26
4/19	Deposit	1,315.60
4/22	Deposit	690.00
4/23	Deposit	580.00
4/30	Deposit	31,057.15





# First Bank & Trust

FIRST BANK & TRUST  
 PO BOX G  
 GARRETSON, SD 57030-0385

(605) 594-3423

Date 4/30/21 Page 3  
 ACCOUNT NUMBER ENDING 0444  
 35

GARRETSON SCHOOL  
 TRUST & AGENCY  
 PO BOX C  
 GARRETSON SD 57030-0381

FREE CHECKING ENDING 0444 (Continued)

WITHDRAWALS		
DATE	DESCRIPTION	AMOUNT
4/23	TRACE# -122000494621991 RECEIVABLE WAGWORKS FSA 1943351864 21/04/23	17.62-
4/26	TRACE# -122000497032434 RECEIVABLE WAGWORKS FSA 1943351864 21/04/26	642.00-
4/27	TRACE# -122000497972757 RECEIVABLE WAGWORKS FSA 1943351864 21/04/27	14.20-
4/29	TRACE# -122000499586463 RECEIVABLE WAGWORKS FSA 1943351864 21/04/29 TRACE# -122000492672217	59.25-

CHECKS IN NUMBER ORDER								
DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT
4/19	19659	95.00	4/09	19696	194.42	4/21	19707	1,482.53
4/19	19685*	66.77	4/23	19697	44,548.55	4/23	19709*	125.00
4/19	19686	222.00	4/14	19698	71.17	4/28	19711*	75.88
4/06	19687	288.00	4/26	19699	900.00	4/27	19712	340.89
4/06	19688	18.00	4/12	19701*	186.00	4/28	19714*	4,549.04
4/19	19689	241.44	4/14	19702	100.00	4/28	19716*	155.85
4/26	19691*	120.00	4/21	19703	1,952.28	4/27	19717	607.66
4/08	19693*	1,645.00	4/20	19704	125.00	4/29	19718	162.63
4/15	19694	915.81	4/16	19705	5.31			
4/14	19695	16.49	4/21	19706	750.29			

\* INDICATES MISSING CHECK NUMBER

DAILY BALANCES					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
4/01	42,749.43	4/14	108,495.68	4/23	57,618.63
4/02	42,730.90	4/15	107,554.87	4/26	55,956.63
4/05	42,700.90	4/16	107,480.56	4/27	54,993.88
4/06	42,394.90	4/19	107,860.95	4/28	50,213.11
4/08	42,130.35	4/20	105,308.10	4/29	49,991.23
4/09	41,935.93	4/21	101,039.80	4/30	81,048.38
4/12	41,702.68	4/22	101,729.80		



DEPOSIT TICKET 78-00914  
GARRETSON SCHOOL DISTRICT  
STUDENT ACTIVITY ASSOCIATION

DATE: 4/18/2021  
CURRENCY: 1405.45  
COIN: 00

CHECKS	AMOUNT
1	1405.45
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TOTAL: 1405.45

Garretson School District  
Student Activity Association  
First Bank & Trust  
Garretson, SD 57030

DEPOSIT TICKET 78-00914  
GARRETSON SCHOOL DISTRICT  
STUDENT ACTIVITY ASSOCIATION

DATE: 4/14/2021  
CURRENCY: 29799.03  
COIN: 00

CHECKS	AMOUNT
1	29799.03
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TOTAL: 29799.03

Garretson School District  
Student Activity Association  
First Bank & Trust  
Garretson, SD 57030

Deposit Date: 04/08 Amount: \$1,405.45

Deposit Date: 04/14 Amount: \$29,799.03

DEPOSIT TICKET 78-00914  
GARRETSON SCHOOL DISTRICT  
STUDENT ACTIVITY ASSOCIATION

DATE: 4/14/2021  
CURRENCY: 37332.26  
COIN: 00

CHECKS	AMOUNT
1	37332.26
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TOTAL: 37332.26

Garretson School District  
Student Activity Association  
First Bank & Trust  
Garretson, SD 57030

DEPOSIT TICKET 78-044914  
GARRETSON SCHOOL DISTRICT  
STUDENT ACTIVITY ASSOCIATION

DATE: April 19, 2021  
CURRENCY: 1315.00  
COIN: 00

TOTAL: 1315.00

Garretson School District  
Student Activity Association  
First Bank & Trust  
Garretson, SD 57030

Deposit Date: 04/14 Amount: \$37,332.26

Deposit Date: 04/19 Amount: \$1,315.60

DEPOSIT TICKET 78-044914  
GARRETSON SCHOOL DISTRICT  
STUDENT ACTIVITY ASSOCIATION

DATE: 4-22-2021  
CURRENCY: 690.00  
COIN: 00

CHECKS	AMOUNT
1	690.00
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TOTAL: 690.00

Garretson School District  
Student Activity Association  
First Bank & Trust  
Garretson, SD 57030

DEPOSIT TICKET 78-044914  
GARRETSON SCHOOL DISTRICT  
STUDENT ACTIVITY ASSOCIATION

DATE: 4-23-21  
CURRENCY: 580.00  
COIN: 00

TOTAL: 580.00

Garretson School District  
Student Activity Association  
First Bank & Trust  
Garretson, SD 57030

Deposit Date: 04/22 Amount: \$690.00

Deposit Date: 04/23 Amount: \$580.00

DEPOSIT TICKET 78-00914  
GARRETSON SCHOOL DISTRICT  
STUDENT ACTIVITY ASSOCIATION

DATE: 4/23/2021  
CURRENCY: 31057.15  
COIN: 00

CHECKS	AMOUNT
1	31057.15
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TOTAL: 31057.15

Garretson School District  
Student Activity Association  
First Bank & Trust  
Garretson, SD 57030

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

DATE: 03/05/2021

AMOUNT: 19659

PAY: Ninety Five And 00/100 Dollars

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: KELSEY BUCHHOLZ  
401 JESSE JAMES CIRCLE  
GARRETSON SD 57030

Jacob Schmitter  
BUSINESS MANAGER

Deposit Date: 04/30 Amount: \$31,057.15

19659 Date: 04/19 Amount: \$95.00

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

DATE: 03/31/2021

AMOUNT: 19685

PAY: Sixty Six And 77/100 Dollars

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: KELSEY BUCHHOLZ  
401 JESSE JAMES CIRCLE  
GARRETSON SD 57030

Jacob Schmitter  
BUSINESS MANAGER

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

DATE: 03/31/2021

AMOUNT: 19686

PAY: Two Hundred Twenty Two And 00/100 Dollars

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: LENNOX FFA  
305 W. 5TH AVE.  
PO BOX 38  
LENNOX SD 57039

Jacob Schmitter  
BUSINESS MANAGER

19685 Date: 04/19 Amount: \$66.77

19686 Date: 04/19 Amount: \$222.00

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

DATE: 03/31/2021

AMOUNT: 19687

PAY: Two Hundred Eighty Eight And 00/100 Dollars

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: PENNIE TO DOLLARS & PRETZEL ROD CO.  
12063 LAKE SHORE DR.  
MCDON WI 53062

Jacob Schmitter  
BUSINESS MANAGER

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

DATE: 03/31/2021

AMOUNT: 19688

PAY: Eighteen And 00/100 Dollars

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: SANFORD HEALTH PLAN  
PO BOX 91110  
SIoux FALLS SD 57109-1110

Jacob Schmitter  
BUSINESS MANAGER

19687 Date: 04/06 Amount: \$288.00

19688 Date: 04/06 Amount: \$18.00

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

**DATE** 03/31/2021 **19689**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* Two Hundred Forty One And 44/100 Dollars \*

AMOUNT 241.44

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF SCHOOL SPECIALTY  
13656 COLLECTION CENTER DR.  
CHICAGO IL 60693-0326

*Jacob Schweitzer*  
BUSINESS MANAGER

#019689# #091400606# 04=044=4#

19689 Date: 04/19 Amount: \$241.44

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**DATE** 03/31/2021 **19691**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* One Hundred Twenty And 00/100 Dollars \*

AMOUNT 120.00

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF ATTN: SOUTH DAKOTA STATE UNIVERSITY  
5050 LITTLE INTERNATIONAL  
ANIMAL SCIENCE BOX 2170  
BROOKINGS SD 57007

*Jacob Schweitzer*  
BUSINESS MANAGER

#019691# #091400606# 04=044=4#

19691 Date: 04/26 Amount: \$120.00

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**DATE** 04/08/2021 **19693**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* One Thousand Six Hundred Forty Five And 00/100 Dollars \*

AMOUNT 1,645.00

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF CASH

*Jacob Schweitzer*  
BUSINESS MANAGER

#019693# #091400606# 04=044=4#

19693 Date: 04/08 Amount: \$1,645.00

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**DATE** 04/08/2021 **19694**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* Nine Hundred Fifteen And 81/100 Dollars \*

AMOUNT 915.93

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF FIRST BANK & TRUST  
644 E. 48TH AVE.  
GARRETSON SD 57030

*Jacob Schweitzer*  
BUSINESS MANAGER

#019694# #091400606# 04=044=4#

19694 Date: 04/15 Amount: \$915.81

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

**DATE** 04/08/2021 **19695**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* Sixteen And 49/100 Dollars \*

AMOUNT 16.49

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF GARRETSON FOOD CENTER  
416 W. MAIN AVE.  
GARRETSON SD 57030

*Jacob Schweitzer*  
BUSINESS MANAGER

#019695# #091400606# 04=044=4#

19695 Date: 04/14 Amount: \$16.49

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

**DATE** 04/08/2021 **19696**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* One Hundred Ninety Four And 42/100 Dollars \*

AMOUNT 194.42

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF ALYSHA RIEMPOFF  
25472 48TH AVE.  
GARRETSON SD 57030

*Jacob Schweitzer*  
BUSINESS MANAGER

#019696# #091400606# 04=044=4#

19696 Date: 04/09 Amount: \$194.42

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

**DATE** 04/08/2021 **19697**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* Forty Four Thousand Five Hundred Forty Eight And 55/100 Dollars \*

AMOUNT 44,548.55

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF ATTN: BRICE CHAISTENSEN  
NORTHERN PLAINS INSURANCE POOL  
2821 E. 10TH ST. RM# 810  
SIOUX FALLS SD 57103-0010

*Jacob Schweitzer*  
BUSINESS MANAGER

#019697# #091400606# 04=044=4#

19697 Date: 04/23 Amount: \$44,548.55

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**DATE** 04/08/2021 **19698**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* Seventy One And 17/100 Dollars \*

AMOUNT 71.17

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF MICHELLE PLESKA  
608 E. TADARAC AVE.  
BRANDON SD 57005

*Jacob Schweitzer*  
BUSINESS MANAGER

#019698# #091400606# 04=044=4#

19698 Date: 04/14 Amount: \$71.17

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**DATE** 04/08/2021 **19699**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* Nine Hundred And 00/100 Dollars \*

AMOUNT 900.00

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF SD FFA ASSOCIATION  
555U  
PO BOX 507  
BROOKINGS SD 57007

*Jacob Schweitzer*  
BUSINESS MANAGER

#019699# #091400606# 04=044=4#

19699 Date: 04/26 Amount: \$900.00

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**DATE** 04/08/2021 **19701**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* One Hundred Eighty Six And 00/100 Dollars \*

AMOUNT 186.00

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF UNUM LIFE INSURANCE COMPANY OF AMERICA  
PO BOX 406955  
ATLANTA GA 30384-6955

*Jacob Schweitzer*  
BUSINESS MANAGER

#019701# #091400606# 04=044=4#

19701 Date: 04/12 Amount: \$186.00

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**DATE** 04/08/2021 **19702**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* One Hundred And 00/100 Dollars \*

AMOUNT 100.00

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF ATTN: ANDREA JOHNSON  
WEST CENTRAL SCHOOL DISTRICT #49-7  
705 E. 2ND ST.  
HARTFORD SD 57033

*Jacob Schweitzer*  
BUSINESS MANAGER

#019702# #091400606# 04=044=4#

19702 Date: 04/14 Amount: \$100.00

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**DATE** 04/16/2021 **19703**

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY \* One Thousand Nine Hundred Fifty Two And 28/100 Dollars \*

AMOUNT 1,952.28

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF ATTN: REMITTANCE PROCESSING  
AFLAC  
1932 WOODSON ROAD  
COLUMBUS GA 31999-0797

*Jacob Schweitzer*  
BUSINESS MANAGER

#019703# #091400606# 04=044=4#

19703 Date: 04/21 Amount: \$1,952.28

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DATE: 19704  
04/16/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* One Hundred Twenty Five And 00/100 Dollars \*

AMOUNT: 125.00

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: ROBERT AREND  
4313 E RIVER ROCK CIRCLE  
SIOUX FALLS SD 57110

Jacob Schweitzer  
BUSINESS MANAGER

⑆019704⑆ ⑆091400606⑆ ⑆0404444⑆

19704 Date: 04/20 Amount: \$125.00

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DATE: 19705  
04/16/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* Five And 31/100 Dollars \*

AMOUNT: 5.31

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: EVAN BLY

Jacob Schweitzer  
BUSINESS MANAGER

⑆019705⑆ ⑆091400606⑆ ⑆0404444⑆

19705 Date: 04/16 Amount: \$5.31

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DATE: 19706  
04/16/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* Seven Hundred Fifty And 29/100 Dollars \*

AMOUNT: 750.29

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: CASH-WA DISTRIBUTING CO.  
PO BOX 309  
KEARNEY NE 68848-0309

Jacob Schweitzer  
BUSINESS MANAGER

⑆019706⑆ ⑆091400606⑆ ⑆0404444⑆

19706 Date: 04/21 Amount: \$750.29

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DATE: 19707  
04/16/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* One Thousand Four Hundred Eighty Two And 53/100 Dollars \*

AMOUNT: 1,482.53

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: JODI GLOBE  
402 DOWNS ST  
GARRETSON SD 57030

Jacob Schweitzer  
BUSINESS MANAGER

⑆019707⑆ ⑆091400606⑆ ⑆0404444⑆

19707 Date: 04/21 Amount: \$1,482.53

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DATE: 19709  
04/16/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* One Hundred Twenty Five And 00/100 Dollars \*

AMOUNT: 125.00

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: TOM LONG  
3303 W. AUBURN STILLS ST.  
SIOUX FALLS SD 57109

Jacob Schweitzer  
BUSINESS MANAGER

⑆019709⑆ ⑆091400606⑆ ⑆0404444⑆

19709 Date: 04/23 Amount: \$125.00

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DATE: 19711  
04/23/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* Seventy Five And 88/100 Dollars \*

AMOUNT: 75.88

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: BRANDON ACE HARDWARE  
304 S. BELTROCK BLVD  
PO BOX 290  
BRANDON SD 57005

Jacob Schweitzer  
BUSINESS MANAGER

⑆019711⑆ ⑆091400606⑆ ⑆0404444⑆

19711 Date: 04/28 Amount: \$75.88

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DATE: 19712  
04/23/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* Three Hundred Forty And 89/100 Dollars \*

AMOUNT: 340.89

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: CASH-WA DISTRIBUTING CO.  
PO BOX 309  
KEARNEY NE 68848-0309

Jacob Schweitzer  
BUSINESS MANAGER

⑆019712⑆ ⑆091400606⑆ ⑆0404444⑆

19712 Date: 04/27 Amount: \$340.89

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DATE: 19714  
04/23/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* Four Thousand Five Hundred Forty Nine And 04/100 Dollars \*

AMOUNT: 4,549.04

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: DELTA DENTAL OF SD  
PO BOX 1157  
700 N. ENCLID AVE.  
PIERRE SD 57501-1157

Jacob Schweitzer  
BUSINESS MANAGER

⑆019714⑆ ⑆091400606⑆ ⑆0404444⑆

19714 Date: 04/28 Amount: \$4,549.04

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER.

DATE: 19716  
04/23/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* One Hundred Fifty Five And 85/100 Dollars \*

AMOUNT: 155.85

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: HORACE HARR COMPANIES  
PO BOX 19317  
SPRINGFIELD IL 62794-9317

Jacob Schweitzer  
BUSINESS MANAGER

⑆019716⑆ ⑆091400606⑆ ⑆0404444⑆

19716 Date: 04/28 Amount: \$155.85

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER.

DATE: 19717  
04/23/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* Six Hundred Seven And 66/100 Dollars \*

AMOUNT: 607.66

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: ALYSHA KIENTOPF  
25672 487TH AVE.  
GARRETSON SD 57030

Jacob Schweitzer  
BUSINESS MANAGER

⑆019717⑆ ⑆091400606⑆ ⑆0404444⑆

19717 Date: 04/27 Amount: \$607.66

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER.

DATE: 19718  
04/23/2021

GARRETSON SCHOOL DISTRICT NO. 49-4  
TRUST AND AGENCY FUNDS  
P.O. BOX C  
GARRETSON, SD 57030

PAY: \* One Hundred Sixty Two And 63/100 Dollars \*

AMOUNT: 162.63

FIRST BANK & TRUST  
Garretson, SD

STUDENT ACTIVITY ASSOCIATION

TO THE ORDER OF: PREFERRED PRINTING  
1515 N. C AVE.  
SIOUX FALLS SD 57104-0334

Jacob Schweitzer  
BUSINESS MANAGER

⑆019718⑆ ⑆091400606⑆ ⑆0404444⑆

19718 Date: 04/29 Amount: \$162.63

**FOR A CHANGE OF NAME OR ADDRESS, PLEASE COMPLETE THE FORM BELOW.**

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_ DATE \_\_\_\_\_

**CLIP AND RETURN TO BANK.**

HOW TO BALANCE YOUR ACCOUNT	NEW BALANCE		\$
	TRANSFER AMOUNT FROM THE OTHER SIDE		
1. Subtract from your check register any service, miscellaneous, or automatic charge(s) posted on this statement. 2. Mark (✓) your register after each check listed on front of the statement. 3. Check off deposits shown on the statement against those shown in your check register. 4. Complete the form at the right. 5. The final "balance" in the form at the right should agree with your check register balance. If it does not, read "HINTS FOR FINDING DIFFERENCES" below.	<b>ADD</b>		
		DEPOSIT(S) MADE	
		SINCE ENDING DATE	
		ON STATEMENT	
		SUBTOTAL	\$
<b>HINTS FOR FINDING DIFFERENCES</b> <ul style="list-style-type: none"> <li>Recheck all additions and subtractions or corrections.</li> <li>Verify the carryover balance from page to page in your check register.</li> <li>Make sure you have subtracted any service or miscellaneous charge(s) from your check register balance.</li> <li>For information or help on electronic transactions, call the telephone number on the front of this statement.</li> </ul>	CHECKS NOT LISTED ON THIS OR PRIOR STATEMENTS		
	<b>NUMBER</b>	<b>AMOUNT</b>	
<b>INFORMATION REGARDING YOUR DEPOSIT ACCOUNT</b> FOR CONSUMER ACCOUNTS AND TRANSACTIONS ONLY: IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS If you think your statement or receipt is incorrect, or if you need more information about a transfer on the statement or receipt, telephone us or write us at the telephone number or address on the reverse side of this statement as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number. (2) Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than ten business days to do this, we will credit your account the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.			
<b>INFORMATION ON YOUR OVERDRAFT PROTECTION PLAN</b> FOR CONSUMER ACCOUNTS ONLY: IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR BILLING STATEMENT If you think your billing statement is incorrect, or if you need more information about a transaction on your billing statement, write us on a separate sheet at the address shown on your billing statement as soon as possible. We must hear from you no later than 60 days after we sent you the first billing statement on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, please include the following information: <ul style="list-style-type: none"> <li>Your name and account number.</li> <li>The dollar amount of the suspected error.</li> <li>Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.</li> </ul> You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your billing statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.			
<b>COMPUTATION OF INTEREST CHARGE</b> Interest charges begin to accrue immediately upon each advance made under the line of credit agreement. The interest charge on your account is calculated by multiplying the balance subject to interest rate by the annual percentage rate and dividing that by 365 then multiplying that by the number of days in the billing cycle. (To determine the balance subject to interest rate on which each daily interest charge is computed, we take the beginning balance on your account each day, add any new purchases/advances, and subtract any payments, credits, and unpaid interest charges.)	TOTAL OF CHECKS NOT LISTED →		
	Subtract "TOTAL OF CHECKS NOT LISTED" from "SUBTOTAL" above.		<b>BALANCE</b>
This should agree with your check register balance.			

# QUAM, BERGLIN & POST, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
110 WEST MAIN – P.O. BOX 426  
ELK POINT, SOUTH DAKOTA 57025

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(605) 356-3374

April 28, 2021

Mr. Jacob Schweitzer, Business Manager  
Garretson School District  
PO Box C  
Garretson, SD 57030

We are pleased to confirm our understanding of the services we are to provide Garretson School District for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Garretson School District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Garretson School District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to Garretson School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedules.
3. Pension Schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies Garretson School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on-

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform

## Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The *Government Auditing Standards* reports on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the School Board of Garretson School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

### **Audit Procedures--General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.' At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures-Internal Controls**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the

nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures-Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Garretson School District's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Garretson School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Garretson School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Garretson School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation in the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in



which the contractor has responsibility for program compliance and for the accuracy and completeness of the information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review before the audit is completed.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and



recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the School Board; however management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property Quam, Berglin & Post, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to South Dakota Department of Legislative Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Quam, Berglin & Post, P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Department of Legislative Audit or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Terri L. Post, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be based on the time actually spent at our standard hourly rates. Based on our preliminary estimates, the fee for our services should

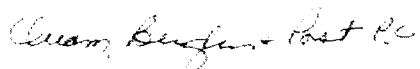
be approximately \$10,400.00. That estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

We appreciate the opportunity to be of service to Garretson School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If this letter correctly expresses your understanding, please sign all three copies where indicated, return one duplicate copy to us, and submit one copy to:

Russell Olson, Auditor General  
SD Department of Legislative Audit  
427 South Chapelle  
c/o 500 East Capitol  
Pierre, SD 57501-5070

Sincerely



Quam, Berglin & Post, P.C.  
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Garretson School District.

By: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Contracts for approval - May 10, 2021

Last	First	Salary 20-21	Salary 21-22	Extra Duties Salary
Anderson	Stacey	\$ 45,520.08	\$ 47,143.28	
Backer	Emily	\$ 40,556.00	\$ 42,005.46	
Bly	Angela	\$ 48,551.00	\$ 50,280.29	
Bohl	Jason	\$ 52,735.00	\$ 54,610.73	\$ 13,325.00
Brown	Erika	\$ 41,906.00	\$ 43,402.71	\$ 8,610.00
Bruns	Samantha	\$ 41,566.00	\$ 43,050.81	
Buchholz	Kelsey	\$ 45,631.00	\$ 47,908.09	\$ 7,970.00
Coburn	Kayli	\$ 41,566.00	\$ 43,050.81	
Danforth	Lisa	\$ 46,010.00	\$ 47,650.35	
Dauwen	Teddy	\$ 40,450.00	\$ 41,895.75	
Etrheim	Elizabeth	\$ 41,906.00	\$ 43,402.71	\$ 2,050.00
Gnadt	Julie	\$ 50,889.00	\$ 52,700.12	
Granberg	Lynsay	\$ 45,202.00	\$ 46,814.07	\$ 410.00
Heumiller	Jacob	\$ 42,075.00	\$ 43,577.63	\$ 1,845.00
Hofert-Veldhuijs	Alyxa	\$ 41,566.00	\$ 43,050.81	
Howe	Beverly	\$ 57,757.00	\$ 59,808.50	\$ 11,275.00
Hughes	Tim	\$ 47,071.00	\$ 48,748.49	\$ -
Johnson	Anthony	\$ 45,031.00	\$ 46,637.09	\$ 3,280.00
Kientopf	Alysha	\$ 41,112.00	\$ 42,580.92	\$ 9,756.70
Lentz	Jeena	\$ 41,800.00	\$ 43,293.00	\$ 1,845.00
Liester	Jacki	\$ 54,840.00	\$ 57,439.40	
Lundberg	Janie	\$ 51,333.00	\$ 53,159.66	\$ 820.00
Macziewski	Kim	\$ 51,400.00	\$ 53,229.00	
McGee	Darcy	\$ 46,500.00	\$ 48,157.50	
Mudder	David	\$ 51,926.00	\$ 53,773.41	
Mueller	Julie	\$ 52,815.00	\$ 54,693.53	\$ 1,230.00
Neugebauer	Jodi	\$ 46,616.00	\$ 48,277.56	\$ 1,000.00
Pliska	Michelle	\$ 51,262.00	\$ 53,086.17	\$ 4,672.10
Schoenfish	Sherri	\$ 49,959.00	\$ 51,737.57	
Sittig	Nick	\$ 46,111.00	\$ 47,754.89	\$ 5,125.00
Steckler	Kevin	\$ 54,601.00	\$ 56,542.04	\$ 5,740.00
Stoltenberg	Kari	\$ 56,735.00	\$ 58,750.73	\$ 4,715.00
Stoterau	Lauren	\$ 42,000.00	\$ 43,500.00	
TerWee	Andrew	\$ 51,632.00	\$ 53,469.12	
Thompson	Amy	\$ 45,601.50	\$ 47,227.55	
Williamson	Amber	\$ 42,374.00	\$ 44,537.09	\$ 7,380.00
Hulscher	Teresa	\$ 71,315.14	\$ 74,411.17	
Johnson	Guy	\$ 97,226.85	\$ 101,229.79	
Long	Chris	\$ 70,701.26	\$ 73,775.80	\$ 5,125.00
Schrank	Matt	\$ 58,284.61	\$ 60,924.57	\$ 4,915.00
Schweitzer	Jacob	\$ 61,800.00	\$ 64,563.00	

**Garretson School District #49-4**  
**Budget by Function**

<b>General Fund</b>	<b>2019-2020 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>2021-2022 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT CHANGE</b>
Elementary	\$ 839,162.90	\$ 980,750.95	\$ 1,200,213.76	\$ 219,462.81	18.29%
Middle School	\$ 426,905.93	\$ 479,120.27	\$ 473,397.92	\$ (5,722.35)	-1.21%
High School	\$ 647,029.10	\$ 723,811.98	\$ 719,643.15	\$ (4,168.83)	-0.58%
Title I	\$ 43,525.26	\$ 62,222.17	\$ 56,380.10	\$ (5,842.07)	-10.36%
Garretson Academy	\$ 33,613.15	\$ 42,514.66	\$ 37,622.86	\$ (4,891.80)	-13.00%
Professional & Technical Services	\$ 5,000.00	\$ 5,500.00	\$ 4,635.00	\$ (865.00)	-18.66%
Counseling	\$ 134,464.25	\$ 138,426.54	\$ 144,844.29	\$ 6,417.75	4.43%
Health	\$ 5,750.00	\$ 8,750.00	\$ 16,444.31	\$ 7,694.31	46.79%
Instructor & Dev. Service	\$ 10,000.00	\$ 10,000.00	\$ -	\$ (10,000.00)	0.00%
Title II	\$ 16,379.38	\$ 26,424.23	\$ 825.00	\$ (25,599.23)	0.00%
Title I 1003	\$ -	\$ 8,440.00	\$ 30,070.47	\$ 21,630.47	71.93%
Library	\$ 37,884.39	\$ 52,477.56	\$ 45,882.19	\$ (6,595.37)	-14.37%
Technology Services	\$ 98,749.67	\$ 111,858.12	\$ 106,382.85	\$ (5,475.26)	-5.15%
Board of Education	\$ 17,642.00	\$ 14,412.50	\$ 7,689.26	\$ (6,723.24)	-87.44%
Elections	\$ 900.00	\$ 1,200.00	\$ 1,140.00	\$ (60.00)	-5.26%
Legal Services	\$ 6,000.00	\$ 6,500.00	\$ 3,250.00	\$ (3,250.00)	-100.00%
Audit	\$ 9,400.00	\$ 9,600.00	\$ 10,400.00	\$ 800.00	7.69%
Other Board Services	\$ 13,380.00	\$ 14,000.00	\$ 6,500.00	\$ (7,500.00)	-115.38%
Superintendent	\$ 144,104.85	\$ 150,888.72	\$ 156,993.30	\$ 6,104.58	3.89%
Cooperative Services	\$ 1,200.00	\$ 1,200.00	\$ -	\$ (1,200.00)	0.00%
MS/HS Principal	\$ 117,787.37	\$ 123,352.27	\$ 138,760.39	\$ 15,408.12	11.10%
Elementary Principal	\$ 93,521.16	\$ 97,193.72	\$ 75,979.07	\$ (21,214.65)	-27.92%
Medicaid Admin. Exp.	\$ 1,500.00	\$ 1,500.00	\$ 650.00	\$ (850.00)	-130.77%
Business Office	\$ 160,050.21	\$ 168,213.01	\$ 183,358.03	\$ 15,145.02	8.26%
Utilities	\$ 184,390.62	\$ 173,560.71	\$ 164,500.00	\$ (9,060.71)	-5.51%
Operations & Maintenance	\$ 350,799.97	\$ 410,560.24	\$ 449,564.78	\$ 39,004.54	8.68%
Transportation	\$ 194,076.29	\$ 201,044.23	\$ 192,896.02	\$ (8,148.21)	-4.22%
Background Checks	\$ 1,020.00	\$ 1,050.60	\$ 640.00	\$ (410.60)	-64.16%
Co-Curricular	\$ 204,849.72	\$ 212,534.40	\$ 266,380.81	\$ 53,846.41	20.21%
Contingencies	\$ 40,000.00	\$ 22,150.00	\$ 31,500.00	\$ 9,350.00	29.68%
Transfer to Preschool	\$ 59,888.18	\$ 65,476.00	\$ 41,500.00	\$ (23,976.00)	-57.77%
<b>TOTAL</b>	<b>\$ 3,898,974.41</b>	<b>\$ 4,324,732.89</b>	<b>\$ 4,568,043.57</b>	<b>\$ 243,310.67</b>	<b>5.33%</b>
<b>Capital Outlay Fund</b>	<b>\$ 941,979.28</b>	<b>\$ 959,762.00</b>	<b>\$ 694,940.00</b>	<b>\$ (264,822.00)</b>	<b>-38.11%</b>
<b>Special Education Fund</b>	<b>\$ 852,358.76</b>	<b>\$ 993,022.31</b>	<b>\$ 878,775.47</b>	<b>\$ (114,246.85)</b>	<b>-13.00%</b>
<b>Bond Redemption Fund</b>	<b>\$ 386,760.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Food Service Fund</b>	<b>\$ 284,249.00</b>	<b>\$ 287,070.00</b>	<b>\$ 294,535.00</b>	<b>\$ 7,465.00</b>	<b>2.53%</b>
<b>Driver's Education Fund</b>	<b>\$ 7,551.45</b>	<b>\$ 8,318.82</b>	<b>\$ 9,917.95</b>	<b>\$ 1,599.12</b>	<b>16.12%</b>
<b>Preschool Fund</b>	<b>\$ 94,888.18</b>	<b>\$ 100,475.45</b>	<b>\$ 104,170.60</b>	<b>\$ 3,695.15</b>	<b>3.55%</b>
<b>Total All Funds/Change In Funds</b>	<b>\$ 6,466,761.09</b>	<b>\$ 6,673,381.47</b>	<b>\$ 6,550,382.58</b>	<b>\$ (122,998.90)</b>	<b>-1.88%</b>

**Garretson School District #49-4**  
**2021-2022**  
**General Fund**  
**Budget by Object**

	<b>Salaries</b>	<b>Benefits</b>	<b>Purchased Services</b>	<b>Supplies</b>	<b>Other</b>	<b>TOTALS</b>
1 Elementary	\$ 897,100.00	\$ 271,013.76	\$ 16,400.00	\$ 14,650.00	\$ 1,050.00	\$ 1,200,213.76
2 Middle School	\$ 357,418.00	\$ 103,454.92	\$ 5,350.00	\$ 6,025.00	\$ 1,150.00	\$ 473,397.92
3 High School	\$ 507,365.00	\$ 147,313.15	\$ 43,050.00	\$ 20,665.00	\$ 1,250.00	\$ 719,643.15
4 Head Start Program						\$ -
5 Drug & Alcohol Prevention			\$ 4,635.00			\$ 4,635.00
6 Title I	\$ 42,268.00	\$ 11,877.10		\$ 135.00	\$ 2,100.00	\$ 56,380.10
7 Career Academy						\$ -
8 Garretson Academy	\$ 16,800.00	\$ 2,347.86	\$ 16,450.00	\$ 2,025.00		\$ 37,622.86
9 Counseling	\$ 110,786.00	\$ 31,748.29		\$ 450.00	\$ 1,860.00	\$ 144,844.29
10 Health	\$ 13,000.00	\$ 2,594.31		\$ 850.00		\$ 16,444.31
11 Instructional & Development						\$ -
12 Title II			\$ 825.00			\$ 825.00
13 Title I 1003	\$ 16,780.00	\$ 2,290.47	\$ 1,900.00	\$ 6,600.00	\$ 2,500.00	\$ 30,070.47
14 Library	\$ 28,060.00	\$ 12,072.19	\$ 4,980.00	\$ 770.00		\$ 45,882.19
15 Technology Services	\$ 60,924.98	\$ 17,993.88	\$ 23,193.00	\$ 3,910.00	\$ 361.00	\$ 106,382.85
16 Board of Education	\$ 1,840.00	\$ 140.76	\$ 2,500.00	\$ 187.00	\$ 9,521.50	\$ 14,189.26
17 Elections			\$ 900.00	\$ 240.00		\$ 1,140.00
18 Legal Services			\$ 3,250.00			\$ 3,250.00
19 Audit Services			\$ 10,400.00			\$ 10,400.00
20 Superintendent	\$ 107,129.95	\$ 44,628.35	\$ 775.00	\$ 375.00	\$ 4,085.00	\$ 156,993.30
21 Co-op Admin. Services						\$ -
22 MS/HS Principal	\$ 83,515.54	\$ 44,579.86	\$ 6,137.50	\$ 350.00	\$ 4,177.50	\$ 138,760.39
23 Elementary Principal	\$ 52,095.58	\$ 18,808.49	\$ 1,175.00	\$ 225.00	\$ 3,675.00	\$ 75,979.07
24 Medicaid Admin. Exp.			\$ 650.00			\$ 650.00
25 Business Office	\$ 107,763.00	\$ 44,995.03	\$ 12,250.00	\$ 7,550.00	\$ 10,800.00	\$ 183,358.03
26 Utilities			\$ 164,500.00			\$ 164,500.00
27 Operation & Maintenance	\$ 241,970.00	\$ 66,034.78	\$ 84,260.00	\$ 39,600.00	\$ 17,700.00	\$ 449,564.78
28 Transportation	\$ 104,680.00	\$ 19,641.02	\$ 14,425.00	\$ 12,650.00	\$ 41,500.00	\$ 192,896.02
29 Background Checks			\$ 640.00			\$ 640.00
30 Co-Curricular	\$ 166,941.50	\$ 21,859.31	\$ 29,355.00	\$ 31,165.00	\$ 17,060.00	\$ 266,380.81
31 Contingencies					\$ 31,500.00	\$ 31,500.00
32 Transfer to Preschool					\$ 41,500.00	\$ 41,500.00
<b>TOTALS</b>	<b>\$ 2,916,437.54</b>	<b>\$ 863,393.53</b>	<b>\$ 448,000.50</b>	<b>\$ 148,422.00</b>	<b>\$ 191,790.00</b>	<b>\$ 4,568,043.57</b>

Garretson School District #49-4				3-Year Budget Comparison		
ACCOUNT NUMBER	DESCRIPTION			FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
10	GENERAL FUND					
1111	ELEMENTARY PROGRAMS - REGULAR					
10 1111 000 111	ELEM. - REGULAR SALARIES			604,008.79	654,047.17	840,000.00
10 1111 000 112	ELEM. - EDUCATIONAL ASSISTANTS			-	-	-
10 1111 000 119	ELEM. - OTHER COMPENSATION			-	-	3,250.00
10 1111 000 120	ELEM. - SUBSTITUTES			12,000.00	12,000.00	12,750.00
10 1111 000 142	ELEM. - SICK LEAVE PAYBACK			4,000.00	4,000.00	1,500.00
10 1111 000 211	ELEM. - FICA			38,192.54	41,294.92	53,072.00
10 1111 000 212	ELEM. - MEDICARE			8,932.13	9,657.68	12,412.00
10 1111 000 220	ELEM. - RETIREMENT			45,344.64	40,899.00	50,595.00
10 1111 000 230	ELEM. - HEALTH INSURANCE			99,845.76	129,792.00	130,600.00
10 1111 000 235	ELEM. - DENTAL INSURANCE			-	-	6,315.00
10 1111 000 238	ELEM. - LIFE INSURANCE			-	-	421.44
10 1111 000 239	ELEM. - VISION INSURANCE			-	-	385.92
10 1111 000 240	ELEM. - WORKER'S COMP.			2,464.04	4,617.17	3,411.00
10 1111 000 315	ELEM. - REGISTRATIONS			1,100.00	1,100.00	550.00
10 1111 000 334	ELEM. - TRAVEL			1,000.00	1,000.00	500.00
10 1111 000 411	ELEM. - NON-TECH. SUPPLIES			12,000.00	12,000.00	13,500.00
10 1111 000 412	ELEM. - TECHNOLOGY SUPPLIES			1,625.00	1,625.00	1,150.00
10 1111 000 422	ELEM. - INSTRUCTIONAL SOFTWARE			4,000.00	4,000.00	5,400.00
10 1111 000 424	ELEM. - WORKBOOKS/CLASSROOM SUBSC.			-	-	7,800.00
10 1111 001 399	ELEM. - TECH. SOFTWARE SUBSCRIPTIONS			4,000.00	4,000.00	3,200.00
10 1111 001 411	ELEM. - TEACHER SUPPLIES			650.00	650.00	-
10 1111 009 111	CLASS SIZE REDUCTION GRANT - SALARIES			-	23,016.00	18,500.00
10 1111 009 211	CLASS SIZE REDUCTION GRANT - FICA			-	1,427.00	1,216.00
10 1111 009 212	CLASS SIZE REDUCTION GRANT - MEDICARE			-	334.00	288.40
10 1111 009 220	CLASS SIZE REDUCTION GRANT - RETIREMENT			-	138.00	1,116.00
10 1111 009 230	CLASS SIZE REDUCTION GRANT - HEALTH INSURANCE			-	3,153.00	3,444.00
10 1111 009 238	CLASS SIZE REDUCTION GRANT - LIFE INSURANCE			-	-	12.00
10 1111 011 111	G5 SMALL RURAL SCHOOL GRANT - SALARIES			-	28,157.00	22,600.00
10 1111 011 211	G5 SMALL RURAL SCHOOL GRANT - FICA			-	1,746.00	1,550.00
10 1111 011 212	G5 SMALL RURAL SCHOOL GRANT - MEDICARE			-	408.00	374.00
10 1111 011 220	G5 SMALL RURAL SCHOOL GRANT - RETIREMENT			-	1,689.00	1,440.00
10 1111 011 230	G5 SMALL RURAL SCHOOL GRANT - HEALTH INSURANCE			-	-	2,850.00
10 1111 011 238	G5 SMALL RURAL SCHOOL GRANT - LIFE INSURANCE			-	-	11.00
1111	ELEMENTARY PROGRAMS - REGULAR			839,162.90	980,750.95	1,200,213.76
1121	MIDDLE SCHOOL PROGRAMS - REGULAR					
10 1121 000 111	M.S. - REGULAR SALARIES			303,303.75	323,773.42	353,618.00
10 1121 000 120	M.S. - SUBSTITUTES			2,000.00	2,000.00	3,800.00
10 1121 000 142	M.S. - SICK LEAVE PAYBACK			4,000.00	4,000.00	1,200.00
10 1121 000 211	M.S. - FICA			19,176.83	20,445.95	22,234.32
10 1121 000 212	M.S. - MEDICARE			4,484.90	4,781.71	5,199.96
10 1121 000 220	M.S. - RETIREMENT			18,198.23	19,432.61	21,217.08
10 1121 000 230	M.S. - HEALTH INSURANCE			54,096.00	81,120.00	44,600.00
10 1121 000 235	M.S. - DENTAL INSURANCE			-	-	7,135.00
10 1121 000 238	M.S. - LIFE INSURANCE			-	-	225.60
10 1121 000 239	M.S. - VISION INSURANCE			-	-	192.96
10 1121 000 240	M.S. - WORKER'S COMP.			1,221.22	3,141.57	1,450.00
10 1121 000 315	M.S. - REGISTRATIONS			1,500.00	1,500.00	750.00
10 1121 000 334	M.S. - TRAVEL			1,000.00	1,000.00	400.00
10 1121 000 411	M.S. - NON-TECH. SUPPLIES			3,000.00	3,000.00	4,250.00
10 1121 000 412	M.S. - TECHNOLOGY SUPPLIES			1,625.00	1,625.00	475.00
10 1121 000 422	M.S. - INSTRUCTIONAL SOFTWARE			8,000.00	8,000.00	4,600.00
10 1121 002 411	M.S. - TEACHER SUPPLIES			300.00	300.00	-
10 1121 492 399	M.S. BAND - CONTRACTED SERVICES			2,000.00	2,000.00	500.00
10 1121 492 411	M.S. BAND - SUPPLIES			1,500.00	1,500.00	800.00
10 1121 495 399	M.S. CHOIR - CONTRACTED SERVICES			500.00	500.00	250.00
10 1121 495 411	M.S. CHOIR - SUPPLIES			1,000.00	1,000.00	500.00
1121	MIDDLE SCHOOL PROGRAMS - REGULAR			426,905.93	479,120.27	473,397.92
1131	SECONDARY PROGRAMS - REGULAR					
10 1131 000 111	H.S. - REGULAR SALARIES			422,968.00	457,835.79	475,365.00
10 1131 000 112	H.S. - EDUCATIONAL ASSISTANTS			20,886.00	20,886.00	-
10 1131 000 114	H.S. - CLASSIFIED WAGES			-	-	12,500.00
10 1131 000 119	H.S. - OTHER COMPENSATION			-	-	6,600.00
10 1131 000 120	H.S. - SUBSTITUTES			10,000.00	10,000.00	12,500.00
10 1131 000 130	H.S. - OVERTIME			-	-	400.00
10 1131 000 142	H.S. - SICK LEAVE PAYBACK			4,000.00	4,000.00	1,800.00
10 1131 000 211	H.S. - FICA			28,386.95	30,548.75	30,359.23

10 1131 000 212					H.S. - MEDICARE			6,905.49	7,442.42	7,359.10
10 1131 000 220					H.S. - RETIREMENT			26,631.24	28,420.00	29,667.90
10 1131 000 230					H.S. - HEALTH INSURANCE			61,824.00	97,344.00	67,800.00
10 1131 000 235					H.S. - DENTAL INSURANCE			-	-	7,907.00
10 1131 000 238					H.S. - LIFE INSURANCE			-	-	384.00
10 1131 000 239					H.S. - VISION INSURANCE			-	-	385.92
10 1131 000 240					H.S. - WORKER'S COMP.			1,815.42	3,723.02	1,650.00
10 1131 000 315					H.S. - REGISTRATIONS			1,500.00	1,500.00	750.00
10 1131 000 334					H.S. - TRAVEL			1,000.00	1,000.00	500.00
10 1131 000 371					H.S. - TUITION TO OTHER INSTITUTIONS			-	-	3,600.00
10 1131 000 399-01					H.S. - TCAP/SHARED SERVICES GRANT			32,000.00	32,000.00	28,000.00
10 1131 000 399-02					H.S. - CONTRACTED SERVICES			8,000.00	8,000.00	6,000.00
10 1131 000 411					H.S. - NON-TECH. SUPPLIES			5,000.00	5,000.00	13,500.00
10 1131 000 412					H.S. - TECHNOLOGY SUPPLIES			1,625.00	1,625.00	800.00
10 1131 000 422					H.S. - INSTRUCTIONAL SOFTWARE			-	-	4,400.00
10 1131 001 411					H.S. - VO. AG SUPPLIES			2,250.00	2,250.00	1,725.00
10 1131 002 411					H.S. - CARL PERKINS SUPPLIES			4,837.00	4,837.00	2,240.00
10 1131 003 411					H.S. - TEACHER SUPPLIES			600.00	600.00	-
10 1131 004 399					H.S. - TECH. SOFTWARE SUBSCRIPTIONS			-	-	300.00
10 1131 492 399					H.S. BAND - CONTRACTED SERVICES			500.00	500.00	250.00
10 1131 492 411					H.S. BAND - SUPPLIES			2,800.00	2,800.00	1,650.00
10 1131 495 399					H.S. CHOIR - CONTRACTED SERVICES			1,000.00	1,000.00	500.00
10 1131 495 411					H.S. CHOIR - SUPPLIES			2,500.00	2,500.00	750.00
1131					SECONDARY PROGRAMS - REGULAR			<b>647,029.10</b>	<b>723,811.98</b>	<b>719,643.15</b>
1273					TITLE I					
10 1273 000 111					TITLE I NON-GRANT - SALARIES			-	21,531.89	18,600.00
10 1273 000 211					TITLE I NON-GRANT - FICA			-	1,334.53	1,153.20
10 1273 000 212					TITLE I NON-GRANT - MEDICARE			-	311.96	269.70
10 1273 000 220					TITLE I NON-GRANT - RETIREMENT			-	1,292.19	1,116.00
10 1273 000 230					TITLE I NON-GRANT - HEALTH INSURANCE			-	6,338.00	3,504.00
10 1273 000 238					TITLE I NON-GRANT - LIFE INSURANCE			-	-	38.00
10 1273 000 240					TITLE I NON-GRANT - WORKER'S COMP.			-	241.60	126.00
10 1273 000 315					TITLE I NON-GRANT - REGISTRATIONS			-	-	2,100.00
10 1273 000 411					TITLE I NON-GRANT - SUPPLIES			-	285.00	135.00
10 1273 006 111					TITLE I GRANT - SALARIES			33,337.50	15,638.00	14,868.00
10 1273 006 112					TITLE I GRANT - INSTRUCTIONAL AIDES			-	-	8,800.00
10 1273 006 211					TITLE I GRANT - FICA			2,066.93	970.00	545.60
10 1273 006 212					TITLE I GRANT - MEDICARE			483.39	227.00	127.60
10 1273 006 220					TITLE I GRANT - RETIREMENT			2,000.25	938.00	1,370.00
10 1273 006 230					TITLE I GRANT - HEALTH INSURANCE			5,146.85	1,774.00	3,600.00
10 1273 006 235					TITLE I GRANT - DENTAL INSURANCE			-	-	-
10 1273 006 238					TITLE I GRANT - LIFE INSURANCE			-	-	27.00
10 1273 006 240					TITLE I GRANT - WORKER'S COMP.			216.69	-	-
10 1273 006 399					TITLE I GRANT - CONTRACTED SERVICES			-	-	-
10 1273 006 411					TITLE I GRANT - SUPPLIES			273.65	-	-
10 1273 012 111					TITLE I 1003 - SALARIES			-	11,340.00	-
1273					TITLE I			<b>43,525.26</b>	<b>62,222.17</b>	<b>56,380.10</b>
1299					GARRETSON ACADEMY					
10 1299 000 112					GARRETSON ACADEMY - SALARIES			19,389.00	19,478.00	16,800.00
10 1299 000 211					GARRETSON ACADEMY - FICA			1,202.12	1,207.64	1,041.60
10 1299 000 212					GARRETSON ACADEMY - MEDICARE			281.14	282.43	243.60
10 1299 000 220					GARRETSON ACADEMY - RETIREMENT			1,163.34	1,168.68	1,008.00
10 1299 000 230					GARRETSON ACADEMY - HEALTH INSURANCE			-	-	-
10 1299 000 235					GARRETSON ACADEMY - DENTAL INSURANCE			-	-	-
10 1299 000 238					GARRETSON ACADEMY - LIFE INSURANCE			-	-	36.00
10 1299 000 240					GARRETSON ACADEMY - WORKER'S COMP.			77.56	77.91	18.66
10 1299 000 373					GARRETSON ACADEMY - OTHER EDUCATIONAL INSTITUT.			-	8,100.00	8,750.00
10 1299 000 392					GARRETSON ACADEMY - CONTRACTED SERVICES			-	-	-
10 1299 000 399					GARRETSON ACADEMY - SOFTWARE			8,000.00	8,150.00	7,700.00
10 1299 000 411					GARRETSON ACADEMY - SUPPLIES			3,500.00	4,050.00	2,025.00
1299					GARRETSON ACADEMY			<b>33,613.15</b>	<b>42,514.66</b>	<b>37,622.86</b>
2115					PROFESSIONAL & TECHNICAL SERVICES					
10 2115 000 319					PROF. & TECH. SERVICES - CONT. SERV. - CARROLL INST.			5,000.00	5,500.00	4,635.00
2115					PROFESSIONAL & TECHNICAL SERVICES			<b>5,000.00</b>	<b>5,500.00</b>	<b>4,635.00</b>
2121/2122					COUNSELING SERVICES					
10 2121/2122 000 111					COUNSELING SERVICES - SALARIES			102,462.30	105,045.36	106,186.00
10 2121/2122 000 119					COUNSELING SERVICES - OTHER COMPENSATION			-	-	4,600.00
10 2121/2122 000 211					COUNSELING SERVICES - FICA			6,352.66	6,512.81	6,868.73
10 2121/2122 000 212					COUNSELING SERVICES - MEDICARE			1,485.70	1,523.16	1,606.40

10 2121/2122 000 220				COUNSELING SERVICES - RETIREMENT	6,147.74	6,302.72	6,647.16
10 2121/2122 000 230				COUNSELING SERVICES - HEALTH INSURANCE	15,456.00	16,224.00	16,224.00
10 2121/2122 000 235				COUNSELING SERVICES - DENTAL INSURANCE	-	-	-
10 2121/2122 000 238				COUNSELING SERVICES - LIFE INSURANCE	-	-	72.00
10 2121/2122 000 240				COUNSELING SERVICES - WORKER'S COMP.	409.85	668.49	330.00
10 2121/2122 000 315				COUNSELING SERVICES - REGISTRATIONS	400.00	400.00	1,000.00
10 2121/2122 000 334				COUNSELING SERVICES - TRAVEL	1,000.00	1,000.00	500.00
10 2121/2122 000 411				COUNSELING SERVICES - SUPPLIES	750.00	750.00	450.00
10 2121/2122 000 640				COUNSELING SERVICES - DUES & FEES	-	-	360.00
2121/2122	COUNSELING SERVICES				<b>134,464.25</b>	<b>138,426.54</b>	<b>144,844.29</b>
2134	HEALTH SERVICES						
10 2134 000 211				HEALTH SERVICES - FICA	-	-	806.00
10 2134 000 212				HEALTH SERVICES - MEDICARE	-	-	188.50
10 2134 000 220				HEALTH SERVICES - RETIREMENT	-	-	780.00
10 2134 000 230				HEALTH SERVICES - HEALTH INSURANCE	-	-	811.17
10 2134 000 238				HEALTH SERVICES - LIFE INSURANCE	-	-	8.64
10 2134 000 319				HEALTH SERVICES - SALARIES/PROF. & TECH. SERVICES	5,000.00	7,000.00	13,000.00
10 2134 000 411				HEALTH SERVICES - SUPPLIES	750.00	1,750.00	850.00
2134	HEALTH SERVICES				<b>5,750.00</b>	<b>8,750.00</b>	<b>16,444.31</b>
2212	INSTRUCTIONAL & DEVELOPMENTAL SERVICES						
10 2212 000 315				INST. & DEVEL. - REGISTRATIONS	3,000.00	3,000.00	-
10 2212 000 334				INST. & DEVEL. - TRAVEL	5,000.00	5,000.00	-
10 2212 000 399				INST. & DEVEL. - CONTRACTED SERVICES	1,000.00	1,000.00	-
10 2212 000 411				INST. & DEVEL. - SUPPLIES	1,000.00	1,000.00	-
2212	INSTRUCTIONAL & DEVELOPMENTAL SERVICES				<b>10,000.00</b>	<b>10,000.00</b>	<b>-</b>
2213	TITLE II REAP GRANTS						
10 2213 009 111				TITLE II - SALARIES	12,435.00	20,691.84	-
10 2213 009 211				TITLE II - FICA	770.97	1,282.89	-
10 2213 009 212				TITLE II - MEDICARE	180.31	300.03	-
10 2213 009 220				TITLE II - RETIREMENT	746.10	1,241.51	-
10 2213 009 230				TITLE II - HEALTH INSURANCE	2,247.00	2,907.96	-
10 2213 009 319				TITLE II - PROF. & TECH. SERVICES	-	-	825.00
2213	TITLE II GRANTS				<b>16,379.38</b>	<b>26,424.23</b>	<b>825.00</b>
2214	TITLE I 1003						
10 2214 012 119				TITLE I 1003 - OTHER COMPENSATION	-	-	16,780.00
10 2214 012 211				TITLE I 1003 - FICA	-	-	1,040.36
10 2214 012 212				TITLE I 1003 - MEDICARE	-	-	243.31
10 2214 012 220				TITLE I 1003 - RETIREMENT	-	-	1,006.80
10 2214 012 315				TITLE I 1003 - REGISTRATIONS	-	5,000.00	2,500.00
10 2214 012 319				TITLE I 1003 - PROFESSIONAL & TECHNICAL	-	2,050.00	1,900.00
10 2214 012 411				TITLE I 1003 - SUPPLIES	-	-	6,600.00
2214	TITLE I 1003				<b>-</b>	<b>7,050.00</b>	<b>30,070.47</b>
2222	LIBRARY SERVICES						
10 2222 000 112				LIBRARY SERVICES - SALARIES	21,778.08	34,085.70	27,760.00
10 2222 000 120				LIBRARY SERVICES - SUBSTITUTES	400.00	400.00	300.00
10 2222 000 211				LIBRARY SERVICES - FICA	1,375.04	2,138.11	1,739.72
10 2222 000 212				LIBRARY SERVICES - MEDICARE	321.58	500.04	406.87
10 2222 000 220				LIBRARY SERVICES - RETIREMENT	1,306.68	2,045.14	1,665.60
10 2222 000 230				LIBRARY SERVICES - HEALTH INSURANCE	7,728.00	8,112.00	8,112.00
10 2222 000 238				LIBRARY SERVICES - LIFE INSURANCE	-	-	36.00
10 2222 000 240				LIBRARY SERVICES - WORKER'S COMP.	-	221.56	112.00
10 2222 000 411				LIBRARY SERVICES - SUPPLIES	1,250.00	1,250.00	770.00
10 2222 000 560				LIBRARY SERVICES - MEDIA	3,725.00	3,725.00	4,980.00
2222	LIBRARY SERVICES				<b>37,884.39</b>	<b>52,477.56</b>	<b>45,882.19</b>
2227	TECHNOLOGY COORDINATOR						
10 2227 000 111				TECH. COORDINATOR - SALARY	56,587.00	60,284.61	60,324.98
10 2227 000 119				TECH. COORDINATOR - OTHER COMPENSATION	-	-	600.00
10 2227 000 211				TECH. COORDINATOR - FICA	3,508.39	3,737.65	3,740.15
10 2227 000 212				TECH. COORDINATOR - MEDICARE	820.51	874.13	874.71
10 2227 000 220				TECH. COORDINATOR - RETIREMENT	3,395.22	3,617.08	3,619.50
10 2227 000 230				TECH. COORDINATOR - HEALTH INSURANCE	8,331.00	8,722.32	8,722.32
10 2227 000 235				TECH. COORDINATOR - DENTAL INSURANCE	583.20	583.20	583.20
10 2227 000 238				TECH. COORDINATOR - LIFE INSURANCE	-	-	36.00
10 2227 000 240				TECH. COORDINATOR - WORKER'S COMP.	899.35	914.14	418.00
10 2227 000 315				TECH. COORDINATOR - REGISTRATIONS	-	-	361.00
10 2227 000 319				TECH. COORDINATOR - PROFESSIONAL & TECHNICAL	15,000.00	15,000.00	11,500.00
10 2227 000 399				TECH. COORDINATOR - CONTRACTED SERVICES	8,000.00	16,500.00	7,700.00



10 2227 000 411					TECH. COORDINATOR - NON-TECH. SUPPLIES	-	-	110.00
10 2227 000 412					TECH. COORDINATOR - TECHNOLOGY SUPPLIES	1,625.00	1,625.00	3,800.00
10 2227 000 471					TECH. COORDINATOR - TECH. COMPUTER EQUIPMENT	-	-	2,180.00
10 2227 000 472					TECH. COORDINATOR - NON-INSTR. SOFTWARE	-	-	600.00
10 2227 000 473					TECH. COORDINATOR - TECH. COMPUTER LICENSING FEES	-	-	1,213.00
2227				TECHNOLOGY COORDINATOR		<b>98,749.67</b>	<b>111,858.12</b>	<b>106,382.85</b>
2311				BOARD OF EDUCATION				
10 2311 000 113					BOARD OF EDUCATION - SALARIES	6,000.00	3,000.00	1,840.00
10 2311 000 211					BOARD OF EDUCATION - FICA	372.00	186.00	114.08
10 2311 000 212					BOARD OF EDUCATION - MEDICARE	87.00	43.50	26.68
10 2311 000 315					BOARD OF EDUCATION - REGISTRATIONS	250.00	250.00	150.00
10 2311 000 334					BOARD OF EDUCATION - TRAVEL	750.00	750.00	375.00
10 2311 000 399					BOARD OF EDUCATION - PROFESSIONAL ACTIVITIES	5,000.00	5,000.00	2,500.00
10 2311 000 411					BOARD OF EDUCATION - SUPPLIES	250.00	250.00	187.00
10 2311 000 640					BOARD OF EDUCATION - DUES	1,500.00	1,500.00	780.00
10 2311 000 651					BOARD OF EDUCATION - LIABILITY INSURANCE	3,433.00	3,433.00	1,716.50
2311				BOARD OF EDUCATION		<b>17,642.00</b>	<b>14,412.50</b>	<b>7,689.26</b>
2314				ELECTION SERVICES				
10 2314 000 399					ELECTION SERVICES - ELECTION BOARD	600.00	900.00	900.00
10 2314 000 411					ELECTION SERVICES - SUPPLIES	300.00	300.00	240.00
2314				ELECTION SERVICES		<b>900.00</b>	<b>1,200.00</b>	<b>1,140.00</b>
2315				LEGAL SERVICES				
10 2315 000 399					LEGAL SERVICES	6,000.00	6,500.00	3,250.00
2315				LEGAL SERVICES		<b>6,000.00</b>	<b>6,500.00</b>	<b>3,250.00</b>
2317				AUDIT SERVICES				
10 2317 000 399					AUDIT SERVICES	9,400.00	9,600.00	10,400.00
2317				AUDIT SERVICES		<b>9,400.00</b>	<b>9,600.00</b>	<b>10,400.00</b>
2319				OTHER BOARD OF EDUCATION SERVICES				
10 2319 000 340					BOARD OF EDUCATION SERVICES - PROCEEDINGS	3,000.00	3,000.00	3,200.00
10 2319 000 350					BOARD OF EDUCATION SERVICES - ADVERTISING	7,500.00	8,000.00	1,800.00
10 2319 000 651					BOARD OF EDUCATION SERVICES - GENERAL LIABILITY	2,880.00	3,000.00	1,500.00
2319				OTHER BOARD OF EDUCATION SERVICES		<b>13,380.00</b>	<b>14,000.00</b>	<b>6,500.00</b>
2321				SUPERINTENDENT				
10 2321 000 113					SUPERINTENDENT - SALARY	94,395.00	99,226.85	100,629.95
10 2321 000 119					SUPERINTENDENT - OTHER COMPENSATION	-	-	6,500.00
10 2321 000 211					SUPERINTENDENT - FICA	5,852.49	6,152.06	6,239.06
10 2321 000 212					SUPERINTENDENT - MEDICARE	1,368.73	1,438.79	1,459.13
10 2321 000 220					SUPERINTENDENT - RETIREMENT	11,326.00	11,907.22	12,075.59
10 2321 000 230					SUPERINTENDENT - HEALTH INSURANCE	20,827.56	21,805.80	22,753.92
10 2321 000 235					SUPERINTENDENT - DENTAL INSURANCE	1,587.36	1,587.36	1,587.36
10 2321 000 238					SUPERINTENDENT - LIFE INSURANCE	-	-	36.00
10 2321 000 240					SUPERINTENDENT - WORKER'S COMP.	447.72	470.63	477.29
10 2321 000 315					SUPERINTENDENT - REGISTRATIONS	1,350.00	1,350.00	675.00
10 2321 000 319					SUPERINTENDENT - PROFESSIONAL & TECH.	1,350.00	1,350.00	675.00
10 2321 000 334					SUPERINTENDENT - TRAVEL	300.00	300.00	180.00
10 2321 000 340					SUPERINTENDENT - TELEPHONE	3,100.00	3,100.00	2,450.00
10 2321 000 399					SUPERINTENDENT - CONTRACTED SERVICES	200.00	200.00	100.00
10 2321 000 411					SUPERINTENDENT - SUPPLIES	500.00	500.00	375.00
10 2321 000 640					SUPERINTENDENT - PROFESSIONAL DUES	1,500.00	1,500.00	780.00
2321				SUPERINTENDENT		<b>144,104.85</b>	<b>150,888.72</b>	<b>156,993.30</b>
2329				OTHER EXECUTIVE ADMIN. SERVICES				
10 2329 000 313					MULTI-SERVICE COOP. SERVICES	1,200.00	1,200.00	-
2329				OTHER EXECUTIVE ADMIN. SERVICES		<b>1,200.00</b>	<b>1,200.00</b>	<b>-</b>
2410				MS/HS PRINCIPAL'S OFFICE				
10 2410 000 113					MS/HS PRINCIPAL'S OFFICE - SALARY	68,642.00	72,701.26	73,175.54
10 2410 000 114					MS/HS PRINCIPAL'S OFFICE - CLASSIFIED SALARIES	3,300.00	3,300.00	8,800.00
10 2410 000 119					MS/HS PRINCIPAL'S OFFICE - OTHER COMPENSATION	-	-	600.00
10 2410 000 120					MS/HS PRINCIPAL'S OFFICE - SUBSTITUTES	-	-	600.00
10 2410 000 130					MS/HS PRINCIPAL'S OFFICE - OVERTIME	-	-	340.00
10 2410 000 211					MS/HS PRINCIPAL'S OFFICE - FICA	4,460.40	4,712.08	5,119.68
10 2410 000 212					MS/HS PRINCIPAL'S OFFICE - MEDICARE	481.15	496.75	1,197.35
10 2410 000 220					MS/HS PRINCIPAL'S OFFICE - RETIREMENT	7,416.52	7,660.08	8,018.53
10 2410 000 230					MS/HS PRINCIPAL'S OFFICE - HEALTH INSURANCE	20,827.56	21,805.80	28,162.08
10 2410 000 235					MS/HS PRINCIPAL'S OFFICE - DENTAL INSURANCE	1,587.36	1,587.36	1,587.36
10 2410 000 238					MS/HS PRINCIPAL'S OFFICE - LIFE INSURANCE	-	-	66.00

10 2410 000 240					MS/HS PRINCIPAL'S OFFICE - WORKER'S COMP.	306.38	322.95	428.86
10 2410 000 315					MS/HS PRINCIPAL'S OFFICE - REGISTRATIONS	566.67	566.67	450.00
10 2410 000 319					MS/HS PRINCIPAL'S OFFICE - PROFESSIONAL & TECH.	566.66	566.66	287.50
10 2410 000 334					MS/HS PRINCIPAL'S OFFICE - TRAVEL	566.67	566.67	287.50
10 2410 000 340					MS/HS PRINCIPAL'S OFFICE - TELEPHONE	3,100.00	3,100.00	2,450.00
10 2410 000 399					MS/HS PRINCIPAL'S OFFICE - CONTRACTED SERVICES	4,166.00	4,166.00	5,850.00
10 2410 000 411					MS/HS PRINCIPAL'S OFFICE - SUPPLIES	500.00	500.00	350.00
10 2410 000 640					MS/HS PRINCIPAL'S OFFICE - PROFESSIONAL DUES	1,300.00	1,300.00	990.00
2410					MS/HS PRINCIPAL'S OFFICE	<b>117,787.37</b>	<b>123,352.27</b>	<b>138,760.39</b>
2411					ELEMENTARY PRINCIPAL'S OFFICE			
10 2411 000 113					ELEMENTARY PRINCIPAL'S OFFICE - SALARY	34,619.00	37,657.57	36,905.58
10 2411 000 114					ELEMENTARY PRINCIPAL'S OFFICE - CLASSIFIED SALARIES	27,720.00	27,720.00	13,650.00
10 2411 000 119					ELEMENTARY PRINCIPAL'S OFFICE - OTHER COMPENSATION	-	-	600.00
10 2411 000 120					ELEMENTARY PRINCIPAL'S OFFICE - SUBSTITUTES	300.00	300.00	600.00
10 2411 000 130					ELEMENTARY PRINCIPAL'S OFFICE - OVERTIME	-	-	340.00
10 2411 000 211					ELEMENTARY PRINCIPAL'S OFFICE - FICA	3,883.62	4,072.01	3,171.65
10 2411 000 212					ELEMENTARY PRINCIPAL'S OFFICE - MEDICARE	1,978.02	1,989.70	741.76
10 2411 000 220					ELEMENTARY PRINCIPAL'S OFFICE - RETIREMENT	3,740.34	3,922.65	3,033.34
10 2411 000 230					ELEMENTARY PRINCIPAL'S OFFICE - HEALTH INSURANCE	11,592.00	11,800.00	9,958.56
10 2411 000 235					ELEMENTARY PRINCIPAL'S OFFICE - DENTAL INSURANCE	1,556.16	1,587.36	1,587.36
10 2411 000 238					ELEMENTARY PRINCIPAL'S OFFICE - LIFE INSURANCE	-	-	36.00
10 2411 000 240					ELEMENTARY PRINCIPAL'S OFFICE - WORKER'S COMP.	382.02	394.43	279.83
10 2411 000 315					ELEMENTARY PRINCIPAL'S OFFICE - REGISTRATIONS	333.33	333.33	375.00
10 2411 000 319					ELEMENTARY PRINCIPAL'S OFFICE - PROFESSIONAL & TECH.	333.34	333.34	175.00
10 2411 000 334					ELEMENTARY PRINCIPAL'S OFFICE - TRAVEL	333.33	333.33	200.00
10 2411 000 340					ELEMENTARY PRINCIPAL'S OFFICE - TELEPHONE	3,100.00	3,100.00	2,450.00
10 2411 000 399					ELEMENTARY PRINCIPAL'S OFFICE - CONTRACTED SERVICES	2,000.00	2,000.00	1,000.00
10 2411 000 411					ELEMENTARY PRINCIPAL'S OFFICE - SUPPLIES	350.00	350.00	225.00
10 2411 000 640					ELEMENTARY PRINCIPAL'S OFFICE - PROFESSIONAL DUES	1,300.00	1,300.00	650.00
2411					ELEMENTARY PRINCIPAL'S OFFICE	<b>93,521.16</b>	<b>97,193.72</b>	<b>75,979.07</b>
2440					TITLE 1 1003			
10 2440 012 111					TITLE 1 1003 - SALARIES	-	1,390.00	-
2440					TITLE 1 1003	<b>0.00</b>	<b>1,390.00</b>	<b>-</b>
2490					OTHER SUPPORT SERVICES			
10 2490 000 319					MEDICAID ADMIN. FEE	1,500.00	1,500.00	650.00
2490					OTHER SUPPORT SERVICES	<b>1,500.00</b>	<b>1,500.00</b>	<b>650.00</b>
2529					FISCAL SERVICES			
10 2529 000 113					FISCAL SERVICES - BUSINESS MANAGER SALARY	58,060.00	62,900.00	63,963.00
10 2529 000 114					FISCAL SERVICES - CLASSIFIED SALARIES	30,096.00	31,597.92	41,800.00
10 2529 000 119					FISCAL SERVICES - OTHER COMPENSATION	-	-	600.00
10 2529 000 120					FISCAL SERVICES - SUBSTITUTES	10,000.00	10,000.00	600.00
10 2529 000 130					FISCAL SERVICES - OVERTIME	-	-	800.00
10 2529 000 211					FISCAL SERVICES - FICA	6,085.67	6,478.87	6,594.51
10 2529 000 212					FISCAL SERVICES - MEDICARE	669.63	697.11	1,542.26
10 2529 000 220					FISCAL SERVICES - RETIREMENT	5,289.36	5,669.88	6,345.78
10 2529 000 230					FISCAL SERVICES - HEALTH INSURANCE	28,555.56	29,549.88	17,754.48
10 2529 000 235					FISCAL SERVICES - DENTAL INSURANCE	1,587.36	1,587.36	1,850.00
10 2529 000 238					FISCAL SERVICES - LIFE INSURANCE	-	-	72.00
10 2529 000 240					FISCAL SERVICES - WORKER'S COMP.	392.62	417.99	10,836.00
10 2529 000 315					FISCAL SERVICES - REGISTRATIONS	1,200.00	1,200.00	1,450.00
10 2529 000 319					FISCAL SERVICES - PROFESSIONAL & TECH.	2,000.00	2,000.00	1,850.00
10 2529 000 334					FISCAL SERVICES - TRAVEL	300.00	300.00	150.00
10 2529 000 340					FISCAL SERVICES - TELEPHONE	2,500.00	2,500.00	2,450.00
10 2529 000 341					FISCAL SERVICES - POSTAGE	6,000.00	6,000.00	2,750.00
10 2529 000 390					FISCAL SERVICES - PURCHASED SERVICES	-	-	450.00
10 2529 000 399					FISCAL SERVICES - CONTRACTED SERVICES	200.00	200.00	8,200.00
10 2529 000 411					FISCAL SERVICES - NON-TECH. SUPPLIES	1,200.00	1,200.00	6,600.00
10 2529 000 412					FISCAL SERVICES - TECHNOLOGY SUPPLIES	-	-	950.00
10 2529 000 473					FISCAL SERVICES - COMPUTER SERVICES	4,600.00	4,600.00	1,750.00
10 2529 000 640					FISCAL SERVICES - PROFESSIONAL DUES	1,000.00	1,000.00	3,250.00
10 2529 000 651					FISCAL SERVICES - FIDELITY BOND	314.00	314.00	750.00
2529					FISCAL SERVICES	<b>160,050.21</b>	<b>168,213.01</b>	<b>183,358.03</b>
2542					BUILDING/GROUNDS - UTILITIES			
10 2542 015 321					UTILITIES - ELECTRICITY	90,897.91	77,263.23	74,500.00
10 2542 016 321					UTILITIES - GAS/HEAT	80,000.00	82,400.00	73,750.00
10 2542 017 321					UTILITIES - SEWER & WATER	7,000.00	7,210.00	9,650.00
10 2542 018 321					UTILITIES - GARBAGE	6,492.71	6,687.49	6,600.00
2542					BUILDING/GROUNDS - UTILITIES	<b>184,390.62</b>	<b>173,560.71</b>	<b>164,500.00</b>

2549		OPERATION & PLANT MAINTENANCE							
10 2549 000 114		OPERATION & MAINTENANCE - SALARIES			166,425.00		204,017.75		216,870.00
10 2549 000 120		OPERATION & MAINTENANCE - TEMPORARY SALARIES			8,000.00		8,240.00		21,850.00
10 2549 000 130		OPERATION & MAINTENANCE - OVERTIME			-		-		3,250.00
10 2549 000 211		OPERATION & MAINTENANCE - FICA			10,814.35		13,159.98		14,800.64
10 2549 000 212		OPERATION & MAINTENANCE - MEDICARE			2,529.16		3,077.74		3,461.44
10 2549 000 220		OPERATION & MAINTENANCE - RETIREMENT			10,465.50		12,735.47		14,323.20
10 2549 000 230		OPERATION & MAINTENANCE - HEALTH INSURANCE			23,184.00		32,597.00		32,597.00
10 2549 000 238		OPERATION & MAINTENANCE - LIFE INSURANCE			-		-		164.50
10 2549 000 240		OPERATION & MAINTENANCE - WORKER'S COMP.			708.96		868.71		688.00
10 2549 000 319		OPERATION & MAINTENANCE - PROF. & TECH.			-		-		12,410.00
10 2549 000 323		OPERATION & MAINTENANCE - REPAIRS & MAINTENANCE			88,000.00		56,000.00		67,400.00
10 2549 000 325		OPERATION & MAINTENANCE - SNOW REMOVAL			6,120.00		6,303.60		4,450.00
10 2549 000 411		OPERATION & MAINTENANCE - SUPPLIES			-		38,000.00		39,600.00
10 2549 000 651		OPERATION & MAINTENANCE - LIABILITY INSURANCE			34,553.00		35,560.00		17,700.00
2549		OPERATION & PLANT MAINTENANCE			<b>350,799.97</b>		<b>410,560.24</b>		<b>449,564.78</b>
2559		TRANSPORTATION							
10 2559 000 114		TRANSPORTATION - SALARIES			92,845.50		97,441.68		104,680.00
10 2559 000 120		TRANSPORTATION - SUBSTITUTES			1,000.00		1,000.00		-
10 2559 000 211		TRANSPORTATION - FICA			5,756.42		6,041.38		6,490.16
10 2559 000 212		TRANSPORTATION - MEDICARE			1,346.26		1,412.90		1,517.86
10 2559 000 220		TRANSPORTATION - RETIREMENT			5,570.73		5,846.50		3,240.00
10 2559 000 230		TRANSPORTATION - HEALTH INSURANCE			7,728.00		8,112.00		8,112.00
10 2559 000 235		TRANSPORTATION - DENTAL INSURANCE			-		-		-
10 2559 000 238		TRANSPORTATION - LIFE INSURANCE			-		-		36.00
10 2559 000 240		TRANSPORTATION - WORKER'S COMP.			371.38		389.77		245.00
10 2559 000 319		TRANSPORTATION - PROF. & TECH.			-		-		125.00
10 2559 000 323		TRANSPORTATION - REPAIRS & MAINTENANCE			16,000.00		12,000.00		13,650.00
10 2559 000 399		TRANSPORTATION - CONTRACTED SERVICES			-		-		650.00
10 2559 000 411		TRANSPORTATION - SUPPLIES			15,000.00		20,000.00		12,650.00
10 2559 000 413		TRANSPORTATION - FUEL			40,000.00		40,000.00		34,850.00
10 2559 000 651		TRANSPORTATION - LIABILITY INSURANCE			8,458.00		8,800.00		6,650.00
2559		TRANSPORTATION			<b>194,076.29</b>		<b>201,044.23</b>		<b>192,896.02</b>
2642		CRIMINAL BACKGROUND CHECKS							
10 2642 000 319		CRIMINAL BACKGROUND CHECKS			1,020.00		1,050.60		640.00
2642		CRIMINAL BACKGROUND CHECKS			<b>1,020.00</b>		<b>1,050.60</b>		<b>640.00</b>
6100-6900		CO-CURRICULAR							
10 6100 483 319		FOOTBALL - OFFICIALS & PROF./TECH.			-		-		3,250.00
10 6100 483 411		FOOTBALL - SUPPLIES			3,000.00		3,000.00		4,700.00
10 6100 485 319		BOYS' BASKETBALL - OFFICIALS & PROF./TECH.			-		-		4,250.00
10 6100 485 411		BOYS' BASKETBALL - SUPPLIES			3,000.00		3,000.00		1,250.00
10 6100 486 315		WRESTLING - REGISTRATIONS			-		-		500.00
10 6100 486 319		WRESTLING - OFFICIALS & PROF./TECH.			-		-		2,650.00
10 6100 486 411		WRESTLING - SUPPLIES			3,250.00		3,250.00		2,250.00
10 6200 480 411		CHEER - SUPPLIES			-		-		110.00
10 6200 484 319		GIRLS' BASKETBALL - OFFICIALS & PROF./TECH.			-		-		4,250.00
10 6200 484 411		GIRLS' BASKETBALL - SUPPLIES			3,000.00		3,000.00		1,250.00
10 6200 491 319		VOLLEYBALL - OFFICIALS & PROF./TECH.			-		-		5,450.00
10 6200 491 411		VOLLEYBALL - SUPPLIES			1,000.00		1,000.00		850.00
10 6200 498 319		SOCCER - OFFICIALS & PROF./TECH.			-		-		3,650.00
10 6200 498 411		SOCCER - SUPPLIES			1,500.00		1,500.00		1,150.00
10 6500 000 114		ACTIVITY BUS DRIVING			10,000.00		10,000.00		6,800.00
10 6900 000 130		CO-CURRICULAR SALARIES			125,452.20		129,215.77		160,141.50
10 6900 000 132		OFFICIAL BOOK			-		-		3,150.00
10 6900 000 133		TICKET SELLING			3,000.00		3,000.00		2,640.00
10 6900 000 134		CLOCK/SCOREBOARD			-		-		4,840.00
10 6900 000 136		EVENT SUPERVISOR			-		-		870.00
10 6900 000 137		EVENT CAMERAMAN/CAMERAWOMAN			-		-		960.00
10 6900 000 211		FICA			7,027.52		8,011.38		9,928.77
10 6900 000 212		MEDICARE			1,547.00		1,873.63		2,322.05
10 6900 000 220		RETIREMENT			5,623.00		8,233.63		9,608.49
10 6900 000 319		OFFICIALS & PROF./TECH.			12,500.00		12,500.00		-
10 6900 000 334		TRAVEL			1,200.00		1,200.00		1,880.00
10 6900 000 411		AWARDS & SUPPLIES			4,500.00		4,500.00		2,150.00
10 6900 000 640		DUES & FEES			1,500.00		1,500.00		435.00
10 6900 470 319		ANNUAL - PROF. & TECH.			-		-		2,670.00
10 6900 470 411		ANNUAL - SUPPLIES			4,400.00		4,400.00		11,400.00
10 6900 471 319		DECLAM - PROF. & TECH.			-		-		825.00
10 6900 471 411		DECLAM - SUPPLIES			750.00		750.00		275.00

10 6900 472 411				ONE-ACT PLAY - SUPPLIES			500.00	500.00	250.00
10 6900 473 411				THREE-ACT PLAY - SUPPLIES			500.00	500.00	250.00
10 6900 481 315				CROSS COUNTRY - REGISTRATIONS			-	-	450.00
10 6900 481 319				CROSS COUNTRY - OFFICIALS & PROF./TECH.			-	-	2,120.00
10 6900 481 411				CROSS COUNTRY - SUPPLIES			1,600.00	1,600.00	890.00
10 6900 487 315				TRACK & FIELD - REGISTRATIONS			-	-	800.00
10 6900 487 411				TRACK & FIELD - SUPPLIES			4,500.00	4,500.00	2,250.00
10 6900 489 411				JH BOYS' & GIRLS' SPORTS - SUPPLIES			500.00	500.00	250.00
10 6900 492 319				BAND - PROF. & TECH.			-	-	240.00
10 6900 492 411				BAND - SUPPLIES			-	-	185.00
10 6900 493 411				CHESS CLUB - SUPPLIES			3,000.00	3,000.00	-
10 6900 495 315				CHOIR - REGISTRATIONS			-	-	85.00
10 6900 495 411				CHOIR - SUPPLIES			-	-	425.00
10 6900 496 315				GOLF - REGISTRATIONS			-	-	450.00
10 6900 496 411				GOLF - SUPPLIES			2,000.00	2,000.00	1,280.00
6100-6900	CO-CURRICULAR						<b>204,849.72</b>	<b>212,534.40</b>	<b>266,380.81</b>
7000	CONTINGENCIES								
10 7000 000 619				CONTINGENCIES			40,000.00	22,150.00	31,500.00
7000	CONTINGENCIES						<b>40,000.00</b>	<b>22,150.00</b>	<b>31,500.00</b>
8110	OPERATING TRANSFERS OUT								
10 8110 000 690				OPERATING TRANSFERS OUT			59,888.18	65,476.00	41,500.00
8110	OPERATING TRANSFERS OUT						<b>59,888.18</b>	<b>65,476.00</b>	<b>41,500.00</b>
10	TOTAL GENERAL FUND						<b>3,898,974.41</b>	<b>4,324,732.89</b>	<b>4,568,043.57</b>
21	CAPTIAL OUTLAY FUND						<b>FY 2020 Budget</b>	<b>FY 2021 Budget</b>	<b>FY 2022 Budget</b>
1111	ELEMENTARY PROGRAMS								
21 1111 000 411				ELEMENTARY - SUPPLIES			-	25,000.00	12,500.00
21 1111 000 421				ELEMENTARY - TEXTBOOKS			10,000.00	25,000.00	12,500.00
21 1111 000 479				ELEMENTARY - NON-CAPITALIZED EQUIPMENT			-	-	27,500.00
21 1111 000 541				ELEMENTARY - COMPUTER EQUIPMENT			30,000.00	-	-
21 1111 000 549				ELEMENTARY - EQUIPMENT LEASE			3,600.00	-	3,150.00
1111	ELEMENTARY PROGRAMS						<b>43,600.00</b>	<b>50,000.00</b>	<b>55,650.00</b>
1121	MIDDLE SCHOOL PROGRAMS								
21 1121 000 411				M.S. - SUPPLIES			-	-	-
21 1121 000 421				M.S. - TEXTBOOKS			5,000.00	5,000.00	30,000.00
21 1121 000 541				M.S. - COMPUTER EQUIPMENT			30,000.00	-	-
21 1121 000 549				M.S. - EQUIPMENT LEASE			3,600.00	-	3,150.00
1121	MIDDLE SCHOOL PROGRAMS						<b>38,600.00</b>	<b>5,000.00</b>	<b>33,150.00</b>
1131	SECONDARY PROGRAMS								
21 1131 000 411				H.S. - SUPPLIES			-	-	-
21 1131 000 421				H.S. - TEXTBOOKS			10,000.00	-	4,050.00
21 1131 000 541				H.S. - COMPUTER EQUIPMENT			30,000.00	-	-
21 1131 000 549				H.S. - EQUIPMENT LEASE			3,600.00	-	3,150.00
1131	SECONDARY PROGRAMS						<b>43,600.00</b>	<b>-</b>	<b>7,200.00</b>
1221	STUDENTS WITH MILD TO MODERATE DISABILITIES								
21 1221 000 479				SPECIAL ED. - EQUIPMENT/SUPPLIES			3,000.00	3,000.00	1,150.00
1221	STUDENTS WITH MILD TO MODERATE DISABILITIES						<b>3,000.00</b>	<b>3,000.00</b>	<b>1,150.00</b>
1298	CTE ACADEMY								
21 1298 000 479				CTE ACADEMY - EQUIPMENT/SUPPLIES			2,000.00	2,000.00	-
1298	CTE ACADEMY						<b>2,000.00</b>	<b>2,000.00</b>	<b>-</b>
1299	GARRETSON ACADEMY								
21 1299 000 479				GARRETSON ACADEMY - EQUIPMENT/SUPPLIES			2,000.00	2,000.00	1,350.00
1299	GARRETSON ACADEMY						<b>2,000.00</b>	<b>2,000.00</b>	<b>1,350.00</b>
2222	LIBRARY SERVICES								
21 2222 000 541				LIBRARY SERVICES - LIBRARY COMPUTER EQUIPMENT			5,000.00	5,000.00	-
21 2222 000 549				LIBRARY SERVICES - OTHER EQUIPMENT			-	-	-
2222	LIBRARY SERVICES						<b>5,000.00</b>	<b>5,000.00</b>	<b>-</b>
2227	TECHNOLOGY COORDINATOR								
21 2227 000 472				TECHNOLOGY COOR. - COMPUTER SOFTWARE - ADMIN.			-	29,500.00	14,750.00
21 2227 000 479				TECHNOLOGY COORDINATOR - TECH. EQUIPMENT/SUPPLIES			-	7,500.00	3,750.00
21 2227 000 541				TECHNOLOGY COORDINATOR - COMPUTER EQUIPMENT			-	19,000.00	9,500.00
21 2227 000 549				TECHNOLOGY COORDINATOR - TECH. EQUIPMENT LEASE			-	14,000.00	7,000.00
2227	TECHNOLOGY COORDINATOR						<b>-</b>	<b>70,000.00</b>	<b>35,000.00</b>

2321		SUPERINTENDENT							
21 2321 000 479			SUPERINTENDENT - EQUIPMENT/SUPPLIES			2,000.00	2,000.00	1,000.00	
2321		SUPERINTENDENT				2,000.00	2,000.00	1,000.00	
2410		MS/HS PRINCIPAL'S OFFICE							
21 2410 000 541			MS/HS PRINCIPAL'S OFFICE - COMPUTER EQUIPMENT			2,000.00	2,000.00	1,000.00	
2410		MS/HS PRINCIPAL'S OFFICE				2,000.00	2,000.00	1,000.00	
2411		ELEMENTARY PRINCIPAL'S OFFICE							
21 2411 000 541			ELEMENTARY PRINCIPAL'S OFFICE - COMPUTER EQUIPMENT			2,000.00	2,000.00	1,000.00	
2411		ELEMENTARY PRINCIPAL'S OFFICE				2,000.00	2,000.00	1,000.00	
2529		FISCAL SERVICES							
21 2529 000 472			FISCAL SERVICES - SOFTWARE			-	-	1,650.00	
21 2529 000 541			FISCAL SERVICES - BUSINESS OFFICE COMPUTER EQUIP.			4,000.00	4,000.00	2,000.00	
21 2529 000 549			FISCAL SERVICES - COPIER LEASE			-	-	3,150.00	
2529		FISCAL SERVICES				4,000.00	4,000.00	6,800.00	
2535		CONSTRUCTION & IMPROVEMENTS							
21 2535 000 479			NON-CAPITALIZED OTHER EQUIPMENT			-	-	34,650.00	
21 2535 000 520			BUILDING IMPROVEMENTS			371,186.00	500,949.00	125,500.00	
2535		CONSTRUCTION & IMPROVEMENTS				371,186.00	500,949.00	160,150.00	
2539		CONSTRUCTION - TRANSPORTATION BLDG.							
21 2539 000 319			CONSTRUCTION - PROFESSIONAL SERVICES			-	-	-	
21 2539 000 520			CONSTRUCTION - BUILDINGS - TRANSPORTATION BLDG.			-	-	-	
2539		CONSTRUCTION - TRANSPORTATION BLDG.				0.00	0.00	0.00	
2542		BLDG/GROUNDS - UTILITIES							
21 2542 015 323			ELECTRICITY - REPAIRS & MAINTENANCE			25,000.00	-	-	
21 2542 016 323			HEAT - REPAIRS & MAINTENANCE			-	-	-	
21 2542 017 323			SEWER & WATER - REPAIRS & MAINTENANCE			20,000.00	-	-	
21 2542 018 323			GARBAGE - REPAIRS & MAINTENANCE			-	-	-	
2542		BLDG/GROUNDS - UTILITIES				45,000.00	-	-	
2549		OPERATION & PLANT MAINTENANCE							
21 2549 000 541			OPERATION & MAINTENANCE - COMPUTER EQUIPMENT			-	-	-	
21 2549 000 549			OPERATION & MAINTENANCE - OTHER EQUIPMENT			15,000.00	16,500.00	7,750.00	
2549		OPERATION & PLANT MAINTENANCE				15,000.00	16,500.00	7,750.00	
2559		TRANSPORTATION							
21 2559 000 413			TRANSPORTATION - FUEL			-	-	-	
21 2559 000 549			TRANSPORTATION - OTHER EQUIPMENT			-	-	-	
21 2559 000 550			TRANSPORTATION - VEHICLES			30,000.00	32,000.00	165,000.00	
2559		TRANSPORTATION				30,000.00	32,000.00	165,000.00	
5000		DEBT SERVICE							
21 5000 000 611			DEBT SERVICE - REDEMPTION OF PRINCIPAL			290,000.00	-	-	
21 5000 000 612			DEBT SERVICE - REDEMPTION OF INTEREST			41,812.00	-	15,400.00	
21 5000 000 640			DEBT SERVICE - FEES			1,600.00	-	750.00	
5000		DEBT SERVICE				333,412.00	-	16,150.00	
6900		CO-CURRICULAR							
21 6900 000 479			CO-CURRICULAR - EQUIPMENT			17,000.00	17,500.00	29,990.00	
21 6900 000 549			CO-CURRICULAR - FINE ARTS EQUIPMENT			10,000.00	10,000.00	5,000.00	
6900		CO-CURRICULAR				27,000.00	27,500.00	34,990.00	
8110		OPERATING TRANSFERS OUT							
21 8110 000 690			OPERATING TRANSFERS OUT			233,767.28	235,813.00	167,600.00	
8110		OPERATING TRANSFERS OUT				233,767.28	235,813.00	167,600.00	
21		CAPTIAL OUTLAY FUND				941,979.28	959,762.00	694,940.00	
22		SPECIAL EDUCATION FUND							
1221		STUDENTS WITH MILD TO MODERATE DISABILITIES				FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	
22 1221 000 111			SALARIES			-	129,010.00	34,104.00	
22 1221 000 112			EDUCATIONAL ASSISTANTS			-	132,429.70	124,560.00	
22 1221 000 120			SUBSTITUTES			-	2,000.00	27,850.00	
22 1221 000 130			OVERTIME			-	-	660.00	
22 1221 000 211			FICA			-	11,615.92	11,604.79	
22 1221 000 212			MEDICARE			-	724.23	2,714.02	
22 1221 000 220			RETIREMENT			-	11,131.18	12,059.44	

22 1221 000 230					HEALTH INSURANCE			-		66,090.00		59,072.40
22 1221 000 235					DENTAL INSURANCE			-		-		777.60
22 1221 000 238					LIFE INSURANCE			-		-		294.48
22 1221 000 240					WORKER'S COMP.			-		1,087.48		543.74
22 1221 000 319					PURCHASED SERVICES			-		3,500.00		1,750.00
22 1221 000 334					TRAVEL			-		500.00		250.00
22 1221 000 411					SUPPLIES			-		3,000.00		1,780.00
22 1221 000 421					TEXTBOOKS			-		6,000.00		3,850.00
22 1221 000 422					INSTRUCTIONAL SOFTWARE			-		-		1,250.00
22 1221 611 111					SALARIES			130,031.00		84,529.00		88,650.00
22 1221 611 112					EDUCATIONAL ASSISTANTS			129,833.04		-		2,250.00
22 1221 611 120					SUBSTITUTES			2,000.00		-		-
22 1221 611 211					FICA			16,235.57		5,240.00		5,635.80
22 1221 611 212					MEDICARE			1,911.58		1,225.00		1,318.05
22 1221 611 220					RETIREMENT			15,591.84		5,061.00		5,454.00
22 1221 611 230					HEALTH INSURANCE			57,960.00		-		14,763.84
22 1221 611 235					DENTAL INSURANCE			-		-		-
22 1221 611 238					LIFE INSURANCE			-		-		65.52
22 1221 611 240					WORKER'S COMP.			1,047.46		-		-
22 1221 611 319					PROFESSIONAL & TECH. SERVICES			2,500.00		-		-
22 1221 611 334					TRAVEL			500.00		-		-
22 1221 611 411					SUPPLIES			2,000.00		-		-
22 1221 611 421					TEXTBOOKS			5,000.00		-		-
1221					STUDENTS WITH MILD TO MODERATE DISABILITIES			<b>364,610.49</b>		<b>463,143.51</b>		<b>401,257.68</b>
1223					DAY PROGRAMS							
22 1223 000 371					DAY PROGRAMS - OTHER SCHOOLS			100,000.00		107,000.00		-
22 1223 000 373					DAY PROGRAMS - OTHER EDUCATIONAL INSTITUTIONS			50,000.00		50,500.00		144,550.00
1223					DAY PROGRAMS			<b>150,000.00</b>		<b>157,500.00</b>		<b>144,550.00</b>
1224					RESIDENTIAL PROGRAMS							
22 1224 000 371					RESIDENTIAL PROGRAMS - OTHER SCHOOL DISTRICTS			15,000.00		17,500.00		-
1224					RESIDENTIAL PROGRAMS			<b>15,000.00</b>		<b>17,500.00</b>		-
1226					EARLY CHILDHOOD PROGRAM							
22 1226 000 111					EARLY CHILDHOOD PROGRAM - SALARIES			-		25,846.48		26,717.76
22 1226 000 112					EARLY CHILDHOOD PROGRAM - EDUCATIONAL ASSISTANTS			-		-		3,211.44
22 1226 000 120					EARLY CHILDHOOD PROGRAM - SUBSTITUTES			-		500.00		890.00
22 1226 000 211					EARLY CHILDHOOD PROGRAM - FICA			-		1,378.13		1,910.79
22 1226 000 212					EARLY CHILDHOOD PROGRAM - MEDICARE			-		337.74		446.88
22 1226 000 220					EARLY CHILDHOOD PROGRAM - RETIREMENT			-		1,367.55		1,795.75
22 1226 000 230					EARLY CHILDHOOD PROGRAM - HEALTH INSURANCE			-		8,112.00		8,112.00
22 1226 000 238					EARLY CHILDHOOD PROGRAM - LIFE INSURANCE			-		-		8.40
22 1226 000 240					EARLY CHILDHOOD PROGRAM - WORKER'S COMP.			-		93.17		84.00
22 1226 000 319					EARLY CHILDHOOD PROGRAM - PROF. & TECH. SERVICES			-		350.00		175.00
22 1226 000 411					EARLY CHILDHOOD PROGRAM - SUPPLIES			-		1,250.00		1,155.00
22 1226 619 111					EARLY CHILDHOOD PROGRAM - SALARIES			21,028.00		3,054.00		3,230.88
22 1226 619 112					EARLY CHILDHOOD PROGRAM - EDUCATIONAL ASSISTANTS			-		-		-
22 1226 619 120					EARLY CHILDHOOD PROGRAM - SUBSTITUTES			500.00		-		-
22 1226 619 211					EARLY CHILDHOOD PROGRAM - FICA			1,334.74		66.00		200.31
22 1226 619 212					EARLY CHILDHOOD PROGRAM - MEDICARE			312.16		-		46.85
22 1226 619 220					EARLY CHILDHOOD PROGRAM - RETIREMENT			1,261.68		-		193.85
22 1226 619 230					EARLY CHILDHOOD PROGRAM - HEALTH INSURANCE			3,864.00		-		584.16
22 1226 619 235					EARLY CHILDHOOD PROGRAM - DENTAL INSURANCE			-		-		-
22 1226 619 238					EARLY CHILDHOOD PROGRAM - LIFE INSURANCE			-		-		-
22 1226 619 240					EARLY CHILDHOOD PROGRAM - WORKER'S COMP.			86.11		-		-
22 1226 619 319					EARLY CHILDHOOD PROGRAM - PROF. & TECH. SERVICES			300.00		-		-
22 1226 619 411					EARLY CHILDHOOD PROGRAM - SUPPLIES			1,000.00		-		-
1226					EARLY CHILDHOOD PROGRAM			<b>29,686.68</b>		<b>42,355.07</b>		<b>48,763.08</b>
1227					BIRTH TO THREE CONNECTION							
22 1227 000 111					BIRTH TO THREE - SALARIES			-		-		-
22 1227 000 211					BIRTH TO THREE - FICA			-		-		-
22 1227 000 212					BIRTH TO THREE - MEDICARE			-		-		-
22 1227 000 220					BIRTH TO THREE - RETIREMENT			-		-		-
22 1227 000 319					BIRTH TO THREE - PROF. & TECH. SERVICES			-		-		685.00
1227					BIRTH TO THREE CONNECTION			<b>0.00</b>		<b>0.00</b>		<b>685.00</b>
2134					NURSING SERVICES							
22 2134 000 319					NURSING SERVICES - PROF. & TECH. SERVICES			-		-		11,595.00
2134					NURSING SERVICES			-		-		<b>11,595.00</b>
2142					PSYCHOLOGICAL TESTING SERVICES							

22 2142 000 313				MULTISERVICE COOP - PSYCHOLOGY		19,000.00	21,600.00	18,660.00
2142	PSYCHOLOGICAL TESTING SERVICES					19,000.00	21,600.00	18,660.00
2152	SPEECH							
22 2152 000 111				SPEECH - SALARIES		45,336.50	47,895.43	50,493.84
22 2152 000 119				SPEECH - OTHER SALARIES		-	-	1,125.00
22 2152 000 211				SPEECH - FICA		2,810.86	2,814.36	3,200.37
22 2152 000 212				SPEECH - MEDICARE		657.38	656.50	748.47
22 2152 000 220				SPEECH - RETIREMENT		2,720.19	2,875.73	3,097.13
22 2152 000 230				SPEECH - HEALTH INSURANCE		7,728.00	8,812.00	8,812.00
22 2152 000 235				SPEECH - DENTAL INSURANCE		-	-	1,587.36
22 2152 000 238				SPEECH - LIFE INSURANCE		-	-	36.00
22 2152 000 240				SPEECH - WORKER'S COMP.		181.35	188.38	154.39
22 2152 000 315				SPEECH - REGISTRATIONS		750.00	750.00	690.00
22 2152 000 319				SPEECH - PROF. & TECH. SERVICES		6,000.00	6,000.00	9,800.00
22 2152 000 334				SPEECH - TRAVEL		250.00	250.00	125.00
22 2152 000 399				SPEECH - CONTRACTED SERVICES		1,000.00	1,000.00	600.00
22 2152 000 411				SPEECH - SUPPLIES		750.00	750.00	475.00
2152	SPEECH					68,184.28	71,992.40	80,944.56
2171	PHYSICAL THERAPY							
22 2171 000 319				PHYSICAL THERAPY - SERVICES		18,000.00	19,500.00	21,600.00
2171	PHYSICAL THERAPY					18,000.00	19,500.00	21,600.00
2172	OCCUPATIONAL THERAPY							
22 2172 000 319				OCCUPATIONAL THERAPY - SERVICES		40,000.00	43,500.00	41,750.00
2172	OCCUPATIONAL THERAPY					40,000.00	43,500.00	41,750.00
2213	IN-SERVICE - STAFF TRAINING							
22 2213 000 319				IN-SERVICE - STAFF TRAINING		500.00	500.00	500.00
2213	IN-SERVICE - STAFF TRAINING					500.00	500.00	500.00
2710	SPECIAL ED. DIRECTOR							
22 2710 000 113				SPECIAL ED. DIRECTOR - SALARY		33,119.00	34,112.57	36,905.58
22 2710 000 211				SPECIAL ED. DIRECTOR - FICA		2,053.38	2,114.98	2,288.15
22 2710 000 212				SPECIAL ED. DIRECTOR - MEDICARE		480.23	494.63	535.13
22 2710 000 220				SPECIAL ED. DIRECTOR - RETIREMENT		1,987.14	2,046.75	2,214.34
22 2710 000 230				SPECIAL ED. DIRECTOR - HEALTH INSURANCE		3,929.76	4,508.75	4,550.88
22 2710 000 235				SPECIAL ED. DIRECTOR - DENTAL INSURANCE		778.09	840.00	793.68
22 2710 000 238				SPECIAL ED. DIRECTOR - LIFE INSURANCE		-	-	18.00
22 2710 000 240				SPECIAL ED. DIRECTOR - WORKER'S COMP.		132.48	136.45	112.60
22 2710 000 313				SPECIAL ED. DIRECTOR - COOP DIRECTOR		6,500.00	6,850.00	5,896.00
22 2710 000 315				SPECIAL ED. DIRECTOR - REGISTRATIONS		500.00	500.00	275.00
22 2710 000 334				SPECIAL ED. DIRECTOR - TRAVEL		200.00	240.00	240.00
22 2710 000 411				SPECIAL ED. DIRECTOR - SUPPLIES		-	-	77.50
22 2710 000 640				SPECIAL ED. DIRECTOR - DUES & FEES		100.00	100.00	100.00
2710	SPECIAL ED. DIRECTOR					49,780.06	51,994.14	54,006.86
2712	EMOTIONALLY DISTURBED							
22 2712 000 313				EMOTIONALLY DISTURBED - CONTRACTED SERVICES		1,000.00	1,350.00	1,100.00
2712	EMOTIONALLY DISTURBED					1,000.00	1,350.00	1,100.00
2713	COGNATIVE DISABILITIES							
22 2713 000 313				COGNATIVE DISABILITIES - CONTRACTED SERVICES		1,000.00	1,250.00	850.00
2713	COGNATIVE DISABILITIES					1,000.00	1,250.00	850.00
2715	LEARNING DISABLED							
22 2715 000 313				LEARNING DISABLED - CONTRACTED SERVICES		1,000.00	1,500.00	950.00
2715	LEARNING DISABLED					1,000.00	1,500.00	950.00
2720	SPEECH/LANGUAGE							
22 2720 000 313				SPEECH/LANGUAGE - CONTRACTED SERVICES		1,500.00	2,000.00	1,350.00
2720	SPEECH/LANGUAGE					1,500.00	2,000.00	1,350.00
2722	AUTISM							
22 2722 000 313				AUTISM - CONTRACTED SERVICES		2,000.00	2,000.00	1,350.00
2722	AUTISM					2,000.00	2,000.00	1,350.00
2736	TRANSPORTATION SERVICES							
22 2736 000 114				MULTIPLE DISABILITIES - SALARIES		6,500.00	6,630.00	15,860.00
22 2736 000 211				MULTIPLE DISABILITIES - FICA		403.00	411.06	983.32
22 2736 000 212				MULTIPLE DISABILITIES - MEDICARE		94.25	96.14	229.97
22 2736 000 332				MULTIPLE DISABILITIES - MILEAGE PAID TO PARENTS		8,000.00	8,000.00	-

22 2736 000 334					MULTIPLE DISABILITIES - OTHER TRANSPORTATION SERVICES	3,000.00	3,500.00	-
2736					TRANSPORTATION SERVICES	17,997.25	18,637.20	17,073.29
2756					MULTIPLE DISABILITIES - OTHER			
22 2756 000 313					OTHER SPECIAL ED. COSTS - MULTISERVICE COOP	12,500.00	12,500.00	6,250.00
22 2756 000 391					OTHER SPECIAL ED. COSTS - MULTIPLE DISABILITIES	60,600.00	64,200.00	24,650.00
22 2756 000 411					OTHER SPECIAL ED. COSTS - SUPPLIES	-	-	890.00
2756					MULTIPLE DISABILITIES - OTHER	73,100.00	76,700.00	31,790.00
22					<b>SPECIAL EDUCATION FUND</b>	<b>852,358.76</b>	<b>993,022.31</b>	<b>878,775.47</b>
31					<b>BOND REDEMPTION FUND</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Budget</b>	<b>FY 2022 Budget</b>
5000					DEBT SERVICE			
31 5000 000 611					DEBT SERVICE - REDEMPTION OF PRINCIPAL	380,000.00	-	-
31 5000 000 612					DEBT SERVICE - REDEMPTION OF INTEREST	6,460.00	-	-
31 5000 000 640					DEBT SERVICE - FEES	300.00	-	-
5000					DEBT SERVICE	386,760.00	-	-
31					<b>BOND REDEMPTION FUND</b>	<b>386,760.00</b>	<b>-</b>	<b>-</b>
51					<b>FOOD SERVICE FUND</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Budget</b>	<b>FY 2022 Budget</b>
2562					FOOD SERVICE			
51 2562 000 111					FOOD SERVICE - SALARIES	-	-	-
51 2562 000 120					FOOD SERVICE - SUBSTITUTES	-	-	-
51 2562 000 211					FOOD SERVICE - FICA	-	-	-
51 2562 000 212					FOOD SERVICE - MEDICARE	-	-	-
51 2562 000 220					FOOD SERVICE - RETIREMENT	-	-	-
51 2562 000 230					FOOD SERVICE - HEALTH INSURANCE	-	-	-
51 2562 000 235					FOOD SERVICE - DENTAL INSURANCE	-	-	-
51 2562 000 238					FOOD SERVICE - LIFE INSURANCE	-	-	-
51 2562 000 240					FOOD SERVICE - WORKER'S COMP.	-	-	-
51 2562 000 322					FOOD SERVICE - CLEANING SERVICES	-	-	-
51 2562 000 399					FOOD SERVICE - CONTRACTED SERVICES	246,949.00	248,750.00	252,400.00
51 2562 000 411					FOOD SERVICE - NON-TECH. SUPPLIES	3,000.00	3,090.00	1,545.00
51 2562 000 412					FOOD SERVICE - TECHNOLOGY SUPPLIES	-	-	100.00
51 2562 000 461					FOOD SERVICE - FOOD	-	-	9,200.00
51 2562 000 462					FOOD SERVICE - DONATED COMMODITIES	21,000.00	21,000.00	22,500.00
51 2562 000 472					FOOD SERVICE - COMPUTER EQUIPMENT/SOFTWARE	3,000.00	3,600.00	2,950.00
51 2562 000 479					FOOD SERVICE - OTHER EQUIPMENT/SUPPLIES	6,000.00	6,180.00	3,090.00
51 2562 000 910					FOOD SERVICE - DEPRECIATION - LOCAL FUNDS	4,300.00	4,450.00	2,750.00
2562					FOOD SERVICE	284,249.00	287,070.00	294,535.00
51					<b>FOOD SERVICE FUND</b>	<b>284,249.00</b>	<b>287,070.00</b>	<b>294,535.00</b>
53					<b>DRIVER'S ED FUND</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Budget</b>	<b>FY 2022 Budget</b>
1132					DRIVER'S EDUCATION			
53 1132 000 114					DRIVER'S EDUCATION - SALARIES	5,923.32	6,101.02	7,410.00
53 1132 000 211					DRIVER'S EDUCATION - FICA	367.25	378.26	459.42
53 1132 000 212					DRIVER'S EDUCATION - MEDICARE	85.89	88.46	107.45
53 1132 000 411					DRIVER'S EDUCATION - SUPPLIES	400.00	626.00	676.00
53 1132 000 413					DRIVER'S EDUCATION - FUEL	775.00	1,125.00	1,265.00
1132					DRIVER'S EDUCATION	7,551.45	8,318.82	9,917.95
53					<b>DRIVER'S ED FUND</b>	<b>7,551.45</b>	<b>8,318.82</b>	<b>9,917.95</b>
54					<b>PRESCHOOL FUND</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Budget</b>	<b>FY 2022 Budget</b>
1141					EARLY CHILDHOOD PROGRAM			
54 1141 000 111					EARLY CHILDHOOD PROGRAM - SALARIES	43,298.00	46,562.69	47,113.28
54 1141 000 112					EARLY CHILDHOOD PROGRAM - EDUCATIONAL ASSISTANTS	24,326.88	24,813.42	28,850.00
54 1141 000 120					EARLY CHILDHOOD PROGRAM - SUBSTITUTES	1,000.00	1,000.00	500.00
54 1141 000 130					EARLY CHILDHOOD PROGRAM - OVERTIME	-	-	250.00
54 1141 000 211					EARLY CHILDHOOD PROGRAM - FICA	4,254.74	4,487.32	4,740.72
54 1141 000 212					EARLY CHILDHOOD PROGRAM - MEDICARE	995.06	1,049.45	1,108.72
54 1141 000 220					EARLY CHILDHOOD PROGRAM - RETIREMENT	4,057.49	4,282.57	4,557.80
54 1141 000 230					EARLY CHILDHOOD PROGRAM - HEALTH INSURANCE	15,456.00	16,780.00	16,224.00
54 1141 000 235					EARLY CHILDHOOD PROGRAM - DENTAL INSURANCE	-	-	-
54 1141 000 238					EARLY CHILDHOOD PROGRAM - LIFE INSURANCE	-	-	76.08
54 1141 000 319					EARLY CHILDHOOD PROGRAM - PROF. & TECH. SERVICES	500.00	500.00	250.00
54 1141 000 411					EARLY CHILDHOOD PROGRAM - SUPPLIES	1,000.00	1,000.00	500.00
1141					EARLY CHILDHOOD PROGRAM	94,888.18	100,475.45	104,170.60
54					<b>PRESCHOOL FUND</b>	<b>94,888.18</b>	<b>100,475.45</b>	<b>104,170.60</b>



TOTAL		TOTAL - ALL FUNDS							6,466,761.08		6,673,381.47		6,550,382.58	
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# Capital Outlay Projection 2021-2022

Fiscal Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Beginning Fund Balance</b>	\$ 798,989.54	\$ 457,709.30	\$ 834,164.25	\$ 1,087,651.52	\$ 982,905.88	\$ 1,470,345.76
<b>Revenue - Taxes (2.1% inflationary growth + 1% growth rate then 1.5%)</b>	\$ 895,311.45	\$ 955,612.00	\$ 984,281.00	\$ 971,473.41	\$ 975,775.00	\$ 965,840.00
<b>Revenue - Interest</b>	\$ 1,123.55	\$ 1,400.00	\$ 1,150.00	\$ 1,150.00	\$ 1,150.00	\$ 1,150.00
<b>Revenue - Other</b>	\$ 8,780.56	\$ 2,750.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
<b>Total available cash at year end</b>	<b>\$ 1,704,205.10</b>	<b>\$ 1,417,471.30</b>	<b>\$ 1,822,095.25</b>	<b>\$ 2,062,774.93</b>	<b>\$ 1,962,330.88</b>	<b>\$ 2,439,835.76</b>
<b>Fixed Expenditures</b>						
Building Debt	\$ 333,071.89	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Lease	\$ -	\$ 8,750.00	\$ 9,012.50	\$ 9,282.88	\$ 9,561.36	\$ 9,848.20
Computer Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fixed Expenses</b>	<b>\$ 333,071.89</b>	<b>\$ 8,750.00</b>	<b>\$ 9,012.50</b>	<b>\$ 9,282.88</b>	<b>\$ 9,561.36</b>	<b>\$ 9,848.20</b>
<b>Available for District Needs</b>	<b>\$ 1,371,133.21</b>	<b>\$ 1,408,721.30</b>	<b>\$ 1,813,082.75</b>	<b>\$ 2,053,492.05</b>	<b>\$ 1,952,769.52</b>	<b>\$ 2,429,987.56</b>
<b>Discretionary Spending</b>						
H.S. Purchases	\$ 45,520.31	\$ -	\$ 7,200.00	\$ 40,000.00	\$ 7,500.00	\$ 40,000.00
Middle School Purchases	\$ 3,739.02	\$ 5,000.00	\$ 33,150.00	\$ 5,000.00	\$ 35,000.00	\$ 5,000.00
Elementary Purchases	\$ 37,643.12	\$ 50,000.00	\$ 55,650.00	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00
Technology	\$ -	\$ 70,000.00	\$ 45,000.00	\$ 50,000.00	\$ 55,000.00	\$ 70,000.00
Maintenance	\$ 18,371.56	\$ 16,500.00	\$ 16,995.00	\$ 17,504.85	\$ 18,030.00	\$ 18,570.90
Misc. - Admin.	\$ 3,033.21	\$ 10,000.00	\$ 10,300.00	\$ 10,609.00	\$ 10,927.27	\$ 11,255.09
Co-Curricular	\$ 26,055.53	\$ 26,837.20	\$ 27,642.31	\$ 28,471.58	\$ 29,325.73	\$ 30,205.50
Special Ed.	\$ 3,708.10	\$ 3,819.34	\$ 3,933.92	\$ 4,051.94	\$ 4,173.50	\$ 4,298.70
Career/Garretson Academies	\$ 903.00	\$ 2,500.00	\$ 3,000.00	\$ 1,500.00	\$ 2,000.00	\$ 4,000.00
Vehicles/Transportation Dept.	\$ -	\$ 32,000.00	\$ 32,960.00	\$ 33,948.80	\$ 34,967.26	\$ 36,016.28
Bus	\$ -	\$ -	\$ 140,000.00	\$ -	\$ 105,000.00	\$ -
Library	\$ 19,662.00	\$ 10,000.00	\$ 5,000.00	\$ 7,500.00	\$ 8,500.00	\$ 5,000.00
Chiller Project/HVAC Replacement/Roof Repair	\$ 747,912.49	\$ 112,087.51	\$ -	\$ -	\$ -	\$ -
Parking Lot/Concrete	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -
Fine Arts	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Replace Turf	\$ -	\$ -	\$ -	\$ 700,000.00	\$ -	\$ -
Resurface Track	\$ -	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -
GF Transfer (Curriculum Work)	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
GF Transfer	\$ 6,875.57	\$ 235,813.00	\$ 167,600.00	\$ 125,000.00	\$ 115,000.00	\$ 97,500.00
<b>Total Discretionary Expenses</b>	<b>\$ 913,423.91</b>	<b>\$ 574,557.05</b>	<b>\$ 725,431.24</b>	<b>\$ 1,070,586.17</b>	<b>\$ 482,423.76</b>	<b>\$ 348,846.47</b>
<b>Total Expenditures</b>	<b>\$ 1,246,495.80</b>	<b>\$ 583,307.05</b>	<b>\$ 734,443.74</b>	<b>\$ 1,079,869.05</b>	<b>\$ 491,985.12</b>	<b>\$ 358,694.67</b>
<b>Year End Fund Balance</b>	<b>\$ 457,709.30</b>	<b>\$ 834,164.25</b>	<b>\$ 1,087,651.52</b>	<b>\$ 982,905.88</b>	<b>\$ 1,470,345.76</b>	<b>\$ 2,081,141.09</b>
<b>Yearly Surplus/(Use of Cash)</b>	<b>\$ (341,280.24)</b>	<b>\$ 376,454.95</b>	<b>\$ 253,487.26</b>	<b>\$ (104,745.64)</b>	<b>\$ 487,439.88</b>	<b>\$ 610,795.33</b>

Last	First	Salary 20-21	Salary 21-22	Extra Duties Salary	Worker's Comp.	Retirement	SS/Medicare	Extra Duties Retirement/SS Tax	Health Coverage	Dental + Vision	Total Cost	FTE	Total Salary & Benefits (No ED)
Anderson	Stacey	\$ 45,520.08	\$ 47,143.28		\$ 306.43	\$ 2,828.60	\$ 3,606.46	\$ -	\$ 8,112.00	\$ -	\$ 61,996.77	1	\$ 61,996.77
Backer	Emily	\$ 40,556.00	\$ 42,005.46		\$ 273.04	\$ 2,520.33	\$ 3,213.42	\$ -	\$ 8,112.00	\$ -	\$ 56,124.24	1	\$ 56,124.24
Bly	Angela	\$ 48,551.00	\$ 50,280.29		\$ 326.82	\$ 3,016.82	\$ 3,846.44	\$ -	\$ 8,112.00	\$ -	\$ 65,582.37	1	\$ 65,582.37
Bohl	Jason	\$ 52,735.00	\$ 54,610.73	\$ 13,325.00	\$ 354.97	\$ 3,276.64	\$ 4,177.72	\$ 1,798.88	\$ -	\$ 1,917.12	\$ 79,461.05	1	\$ 64,337.18
Brown	Erika	\$ 41,906.00	\$ 43,402.71	\$ 8,610.00	\$ 282.12	\$ 2,604.16	\$ 3,320.31	\$ 1,162.35	\$ 8,112.00	\$ -	\$ 67,493.65	1	\$ 57,721.30
Bruns	Samantha	\$ 41,566.00	\$ 43,050.81		\$ 279.83	\$ 2,583.05	\$ 3,293.39	\$ -	\$ 8,112.00	\$ -	\$ 57,319.08	1	\$ 57,319.08
Buchholz	Kelsey	\$ 45,631.00	\$ 47,908.09	\$ 7,970.00	\$ 311.40	\$ 2,874.49	\$ 3,664.97	\$ 1,075.95	\$ 8,112.00	\$ -	\$ 71,916.89	1	\$ 62,870.94
Coburn	Kayli	\$ 41,566.00	\$ 43,050.81		\$ 279.83	\$ 2,583.05	\$ 3,293.39	\$ -	\$ 8,112.00	\$ -	\$ 57,319.08	1	\$ 57,319.08
Danforth	Lisa	\$ 46,010.00	\$ 47,650.35		\$ 309.73	\$ 2,859.02	\$ 3,645.25	\$ -	\$ 8,112.00	\$ -	\$ 62,576.35	1	\$ 62,576.35
Dauwen	Teddy	\$ 40,450.00	\$ 41,895.75		\$ 272.32	\$ 2,513.75	\$ 3,205.02	\$ -	\$ 8,112.00	\$ -	\$ 55,998.84	1	\$ 55,998.84
Etrheim	Elizabeth	\$ 41,906.00	\$ 43,402.71	\$ 2,050.00	\$ 282.12	\$ 2,604.16	\$ 3,320.31	\$ 276.75	\$ 8,112.00	\$ -	\$ 60,048.05	1	\$ 57,721.30
Gnadt	Julie	\$ 50,889.00	\$ 52,700.12		\$ 342.55	\$ 3,162.01	\$ 4,031.56	\$ -	\$ -	\$ 1,587.36	\$ 61,823.59	1	\$ 61,823.59
Granberg	Lynsay	\$ 45,202.00	\$ 46,814.07	\$ 410.00	\$ 304.29	\$ 2,808.84	\$ 3,581.28	\$ 55.35	\$ 8,112.00	\$ -	\$ 62,085.83	1	\$ 61,620.48
Heumiller	Jacob	\$ 42,075.00	\$ 43,577.63	\$ 1,845.00	\$ 283.25	\$ 2,614.66	\$ 3,333.69	\$ 249.08	\$ 8,112.00	\$ -	\$ 60,015.30	1	\$ 57,921.23
Hoefert-Veldh	Alyxa	\$ 41,566.00	\$ 43,050.81		\$ 279.83	\$ 2,583.05	\$ 3,293.39	\$ -	\$ 8,112.00	\$ -	\$ 57,319.08	1	\$ 57,319.08
Howe	Beverly	\$ 57,757.00	\$ 59,808.50	\$ 11,275.00	\$ 388.76	\$ 3,588.51	\$ 4,575.35	\$ 1,522.13	\$ 8,112.00	\$ -	\$ 89,270.23	1	\$ 76,473.11
Hughes	Tim	\$ 47,071.00	\$ 48,748.49	\$ -	\$ 316.87	\$ 2,924.91	\$ 3,729.26	\$ -	\$ 8,112.00	\$ -	\$ 63,831.52	1	\$ 63,831.52
Johnson	Anthony	\$ 45,031.00	\$ 46,637.09	\$ 3,280.00	\$ 303.14	\$ 2,798.23	\$ 3,567.74	\$ 442.80	\$ 8,112.00	\$ -	\$ 65,140.99	1	\$ 61,418.19
Kientopf	Alysha	\$ 41,112.00	\$ 42,580.92	\$ 9,756.70	\$ 276.78	\$ 2,554.86	\$ 3,257.44	\$ 1,317.15	\$ 8,112.00	\$ -	\$ 67,855.85	1	\$ 56,781.99
Lentz	Jeena	\$ 41,800.00	\$ 43,293.00	\$ 1,845.00	\$ 281.40	\$ 2,597.58	\$ 3,311.91	\$ 249.08	\$ 8,112.00	\$ -	\$ 59,689.97	1	\$ 57,595.90
Liester	Jacki	\$ 54,840.00	\$ 57,439.40		\$ 373.36	\$ 3,446.36	\$ 4,394.11	\$ -	\$ 8,112.00	\$ -	\$ 73,765.23	1	\$ 73,765.23
Lundberg	Janie	\$ 51,333.00	\$ 53,159.66	\$ 820.00	\$ 345.54	\$ 3,189.58	\$ 4,066.71	\$ 110.70	\$ 8,112.00	\$ -	\$ 69,804.19	1	\$ 68,873.49
Macziewski	Kim	\$ 51,400.00	\$ 53,229.00		\$ 345.99	\$ 3,193.74	\$ 4,072.02	\$ -	\$ 8,112.00	\$ -	\$ 68,952.75	1	\$ 68,952.75
McGee	Darcy	\$ 46,500.00	\$ 48,157.50		\$ 313.02	\$ 2,889.45	\$ 3,684.05	\$ -	\$ 8,112.00	\$ -	\$ 63,156.02	1	\$ 63,156.02
Mudder	David	\$ 51,926.00	\$ 53,773.41		\$ 349.53	\$ 3,226.40	\$ 4,113.67	\$ -	\$ -	\$ 1,917.12	\$ 63,380.13	1	\$ 63,380.13
Mueller	Julie	\$ 52,815.00	\$ 54,693.53	\$ 1,230.00	\$ 355.51	\$ 3,281.61	\$ 4,184.05	\$ 166.05	\$ 8,112.00	\$ -	\$ 72,022.75	1	\$ 70,626.70
Neugebauer	Jodi	\$ 46,616.00	\$ 48,277.56	\$ 1,000.00	\$ 313.80	\$ 2,896.65	\$ 3,693.23	\$ 135.00	\$ 8,112.00	\$ -	\$ 64,428.25	1	\$ 63,293.25
Pliska	Michelle	\$ 51,262.00	\$ 53,086.17	\$ 4,672.10	\$ 345.06	\$ 3,185.17	\$ 4,061.09	\$ 630.73	\$ 8,112.00	\$ -	\$ 74,092.33	1	\$ 68,789.49
Schoenfish	Sherri	\$ 49,959.00	\$ 51,737.57		\$ 336.29	\$ 3,104.25	\$ 3,957.92	\$ -	\$ 8,112.00	\$ -	\$ 67,248.04	1	\$ 67,248.04
5th Grade	Teacher	\$ 40,450.00	\$ 42,545.75	\$ 2,255.00	\$ 276.55	\$ 2,552.75	\$ 3,254.75	\$ 304.43	\$ 8,112.00	\$ -	\$ 59,301.22	1	\$ 56,741.79
Sittig	Nick	\$ 46,111.00	\$ 47,754.89	\$ 5,125.00	\$ 310.41	\$ 2,865.29	\$ 3,653.25	\$ 691.88	\$ -	\$ 1,587.36	\$ 61,988.07	1	\$ 56,171.19
Steckler	Kevin	\$ 54,601.00	\$ 56,542.04	\$ 5,740.00	\$ 367.52	\$ 3,392.52	\$ 4,325.47	\$ 774.90	\$ 8,112.00	\$ -	\$ 79,254.45	1	\$ 72,739.55
Stoltenberg	Kari	\$ 56,735.00	\$ 58,750.73	\$ 4,715.00	\$ 381.88	\$ 3,525.04	\$ 4,494.43	\$ 636.53	\$ 8,112.00	\$ -	\$ 80,615.60	1	\$ 75,264.08
Stoterau	Lauren	\$ 42,000.00	\$ 43,500.00		\$ 282.75	\$ 2,610.00	\$ 3,327.75	\$ -	\$ 8,112.00	\$ -	\$ 57,832.50	1	\$ 57,832.50
TerWee	Andrew	\$ 51,632.00	\$ 53,469.12		\$ 347.55	\$ 3,208.15	\$ 4,090.39	\$ -	\$ -	\$ 1,917.12	\$ 63,032.32	1	\$ 63,032.32
Thompson	Amy	\$ 45,601.50	\$ 47,227.55		\$ 306.98	\$ 2,833.65	\$ 3,612.91	\$ -	\$ -	\$ 1,917.12	\$ 55,898.21	0.7	\$ 39,128.75
Williamson	Amber	\$ 42,374.00	\$ 44,537.09	\$ 7,380.00	\$ 289.49	\$ 2,672.23	\$ 3,407.09	\$ 996.30	\$ 8,112.00	\$ -	\$ 67,394.19	1	\$ 59,017.89
	<b>Totals</b>	<b>\$ 1,735,055.58</b>	<b>\$ 1,799,492.53</b>	<b>\$ 93,303.80</b>	<b>\$ 11,696.70</b>	<b>\$ 107,969.55</b>	<b>\$ 137,661.18</b>	<b>\$ 12,596.01</b>	<b>\$ 251,472.00</b>	<b>\$ 10,843.20</b>	<b>\$ 2,425,034.97</b>	<b>36.7</b>	<b>\$ 2,302,365.69</b>
	<b>Averages</b>	<b>\$ 46,893.39</b>	<b>\$ 48,634.93</b>	<b>\$ 4,665.19</b>	<b>\$ 316.13</b>	<b>\$ 2,918.10</b>	<b>\$ 3,720.57</b>	<b>\$ 340.43</b>	<b>\$ 6,796.54</b>	<b>\$ 293.06</b>	<b>\$ 65,541.49</b>		<b>\$ 62,734.76</b>



Totals	\$ 49,950.00	\$ 53,229.00	\$ -	\$ -	\$ 345.99	\$ 3,193.74	\$ 4,072.02	\$ -	\$ 8,112.00	\$ 118,902.75	0.7	\$ 37,260.30	\$ 48,266.92
Averages	\$ 49,950.00	\$ 53,229.00	#DIV/0!	#DIV/0!	\$ 345.99	\$ 3,193.74	\$ 4,072.02	\$ -	\$ 8,112.00	\$ 118,902.75		\$ 37,260.30	\$ 33,786.85

Title II

Bruns	Samantha	\$ 41,566.00	\$ 42,879.49			\$ 278.72	\$ 2,572.77	\$ 3,280.28	\$ -	\$ 8,112.00	\$ 98,689.25	0.51	\$ 21,868.54	\$ 29,132.86
	Totals	\$ 41,566.00	\$ 42,879.49	\$ -	\$ -	\$ 278.72	\$ 2,572.77	\$ 3,280.28	\$ -	\$ 8,112.00	\$ 98,689.25	0.51	\$ 21,868.54	\$ 29,132.86
	Averages	\$ 41,566.00	\$ 42,879.49	#DIV/0!	#DIV/0!	\$ 278.72	\$ 2,572.77	\$ 3,280.28	\$ -	\$ 8,112.00	\$ 98,689.25		\$ 21,868.54	\$ 14,857.76

Name	2020-2021					2021-2022					Difference
Study Hall Coord./Librarian	Hourly	Daily	Yearly	Benefits	Total	Hourly	Daily	Annual	Benefits	Total	Difference
Heidi Costello	\$ 17.00	\$ 136.00	\$ 24,480.00	\$ 11,453.52	\$ 35,933.52	\$ 17.00	\$ 136.00	\$ 24,480.00	\$ 11,453.52	\$ 35,933.52	\$ -
Tiffany Radford	\$ 15.73	\$ 125.84	\$ 22,651.20	\$ 11,203.89	\$ 33,855.09	\$ 17.23	\$ 137.84	\$ 24,811.20	\$ 11,498.73	\$ 36,309.93	\$ 2,454.84
<b>Total</b>			<b>\$ 47,131.20</b>	<b>\$ 22,657.41</b>	<b>\$ 69,788.61</b>			<b>\$ 49,291.20</b>	<b>\$ 22,952.25</b>	<b>\$ 72,243.45</b>	<b>\$ 2,454.84</b>
EA's/Para's/SPED Aides	Hourly	Daily	Annual	Benefits	Total	Hourly	Daily	Annual	Benefits	Total	Difference
Lisa McKenney	\$ 15.60	\$ 124.80	\$ 22,464.00	\$ 11,178.34	\$ 33,642.34	\$ 17.10	\$ 136.80	\$ 24,624.00	\$ 11,473.18	\$ 36,097.18	\$ 2,454.84
Kathi Nolz	\$ 16.46	\$ 131.68	\$ 23,702.40	\$ 11,347.38	\$ 35,049.78	\$ 17.96	\$ 143.68	\$ 25,862.40	\$ 11,642.22	\$ 37,504.62	\$ 2,454.84
Kris Sands	\$ 17.61	\$ 140.88	\$ 25,358.40	\$ 11,573.42	\$ 36,931.82	\$ 19.11	\$ 152.88	\$ 27,518.40	\$ 11,868.26	\$ 39,386.66	\$ 2,454.84
JoAnne Sargent	\$ 17.52	\$ 140.16	\$ 25,228.80	\$ 11,555.73	\$ 36,784.53	\$ 19.02	\$ 152.16	\$ 27,388.80	\$ 11,850.57	\$ 39,239.37	\$ 2,454.84
Sonya Swanson	\$ 15.35	\$ 122.80	\$ 22,104.00	\$ 11,129.20	\$ 33,233.20	\$ 16.85	\$ 134.80	\$ 24,264.00	\$ 11,424.04	\$ 35,688.04	\$ 2,454.84
Trista Vandersnick	\$ 17.53	\$ 140.24	\$ 25,243.20	\$ 11,557.70	\$ 36,800.90	\$ 19.03	\$ 152.24	\$ 27,403.20	\$ 11,852.54	\$ 39,255.74	\$ 2,454.84
Carissa White	\$ 15.35	\$ 122.80	\$ 22,104.00	\$ 11,129.20	\$ 33,233.20	\$ 16.85	\$ 134.80	\$ 24,264.00	\$ 12,007.24	\$ 36,271.24	\$ 3,038.04
<b>Total</b>			<b>\$ 166,204.80</b>	<b>\$ 79,470.96</b>	<b>\$ 245,675.76</b>			<b>\$ 181,324.80</b>	<b>\$ 82,118.04</b>	<b>\$ 263,442.84</b>	<b>\$ 17,767.08</b>
Custodians	Hourly	Daily	Annual	Benefits	Total	Hourly	Daily	Annual	Benefits	Total	Difference
Ron Bly	\$ 14.40	\$ 57.60	\$ 14,976.00	\$ 10,156.22	\$ 25,132.22	\$ 15.90	\$ 63.60	\$ 16,536.00	\$ 10,369.16	\$ 26,905.16	\$ 1,772.94
Jerry Christensen	\$ 16.38	\$ 81.90	\$ 21,294.00	\$ 11,018.63	\$ 32,312.63	\$ 17.88	\$ 71.52	\$ 23,244.00	\$ 11,284.81	\$ 34,528.81	\$ 2,216.18
Michael Gray	\$ 15.77	\$ 126.16	\$ 32,801.60	\$ 12,589.42	\$ 45,391.02	\$ 17.27	\$ 138.16	\$ 35,921.60	\$ 13,015.30	\$ 48,936.90	\$ 3,545.88
Mike Jensen	\$ 14.85	\$ 118.80	\$ 30,888.00	\$ 12,328.21	\$ 43,216.21	\$ 16.35	\$ 130.80	\$ 34,008.00	\$ 12,754.09	\$ 46,762.09	\$ 3,545.88
Keith Swenson	\$ 14.85	\$ 118.80	\$ 30,888.00	\$ 12,328.21	\$ 43,216.21	\$ 16.35	\$ 130.80	\$ 34,008.00	\$ 12,754.09	\$ 46,762.09	\$ 3,545.88
<b>Total</b>			<b>\$ 130,847.60</b>	<b>\$ 58,420.70</b>	<b>\$ 189,268.30</b>			<b>\$ 143,717.60</b>	<b>\$ 60,177.45</b>	<b>\$ 203,895.05</b>	<b>\$ 14,626.76</b>
Administration Assistants	Hourly	Daily	Annual	Benefits	Total	Hourly	Daily	Annual	Benefits	Total	Difference
Betsy Howe	\$ 21.00	\$ 168.00	\$ 38,304.00	\$ 13,340.50	\$ 51,644.50	\$ 21.40	\$ 171.20	\$ 39,033.60	\$ 13,440.09	\$ 52,473.69	\$ 829.19
Norinda Sandbulte	\$ 16.85	\$ 134.80	\$ 28,308.00	\$ 11,976.04	\$ 40,284.04	\$ 18.35	\$ 146.80	\$ 30,828.00	\$ 12,320.02	\$ 43,148.02	\$ 2,863.98
<b>Total</b>			<b>\$ 66,612.00</b>	<b>\$ 25,316.54</b>	<b>\$ 91,928.54</b>			<b>\$ 69,861.60</b>	<b>\$ 25,760.11</b>	<b>\$ 95,621.71</b>	<b>\$ 3,693.17</b>
Supervisors	Salary	Benefits	Total	Salary	Benefits	Total	Difference				
Tim Nelson	\$ 51,848.14	\$ 15,189.27	\$ 67,037.41	\$ 54,262.82	\$ 15,518.88	\$ 69,781.70	\$ 2,744.29				
Joel Swenson	\$ 45,109.88	\$ 14,269.50	\$ 59,379.38	\$ 46,688.73	\$ 14,485.01	\$ 61,173.74	\$ 1,794.36				
<b>Total</b>	<b>\$ 96,958.02</b>	<b>\$ 29,458.77</b>	<b>\$ 126,416.79</b>	<b>\$ 100,951.55</b>	<b>\$ 30,003.89</b>	<b>\$ 130,955.44</b>	<b>\$ 4,538.65</b>				
Bus Drivers/SPED Transp.	Rate Per Route	Annual	Benefits	Total	Rate Per Route	Annual	Benefits	Total	Difference		
Tom Godbey	\$ 43.50	\$ 15,225.00	\$ 1,164.71	\$ 16,389.71	\$ 45.00	\$ 15,750.00	\$ 1,204.88	\$ 16,954.88	\$ 565.16		
Reid Nelson	\$ 43.50	\$ 15,225.00	\$ 1,164.71	\$ 16,389.71	\$ 45.00	\$ 15,750.00	\$ 1,204.88	\$ 16,954.88	\$ 565.16		
Gary Winterton	\$ 43.50	\$ 15,225.00	\$ 1,164.71	\$ 16,389.71	\$ 45.00	\$ 15,750.00	\$ 1,204.88	\$ 16,954.88	\$ 565.16		
<b>Total</b>		<b>\$ 45,675.00</b>	<b>\$ 3,494.14</b>	<b>\$ 49,169.14</b>		<b>\$ 47,250.00</b>	<b>\$ 3,614.63</b>	<b>\$ 50,864.63</b>	<b>\$ 1,695.49</b>		
Administration	Salary	Benefits	Total	Salary	Benefits	Total	Difference				
Teresa Hulscher	\$ 71,315.14	\$ 19,652.04	\$ 90,967.18	\$ 74,411.17	\$ 20,466.80	\$ 94,877.97	\$ 3,910.80				
Guy Jonson	\$ 97,226.85	\$ 41,520.12	\$ 138,746.97	\$ 101,229.79	\$ 43,284.81	\$ 144,514.60	\$ 5,767.64				
Chris Long	\$ 70,701.26	\$ 32,065.76	\$ 102,767.02	\$ 73,775.80	\$ 33,463.56	\$ 107,239.36	\$ 4,472.34				
Matt Schrank	\$ 58,284.61	\$ 16,869.21	\$ 75,153.82	\$ 60,924.57	\$ 17,621.72	\$ 78,546.30	\$ 3,392.48				
Jacob Schweitzer	\$ 61,800.00	\$ 17,349.06	\$ 79,149.06	\$ 64,563.00	\$ 18,118.37	\$ 82,681.37	\$ 3,532.31				
<b>Total</b>	<b>\$ 359,327.86</b>	<b>\$ 127,456.18</b>	<b>\$ 486,784.04</b>	<b>\$ 374,904.34</b>	<b>\$ 132,955.27</b>	<b>\$ 507,859.60</b>	<b>\$ 21,075.56</b>				

**GARRETSON SCHOOL DISTRICT NO 49-4**

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT**

**JUNE 30, 2020**

GARRETSON SCHOOL DISTRICT NO. 49-4  
SCHOOL DISTRICT OFFICIALS  
JUNE 30, 2020

School Board

Ruth Sarar

Tony Martens

Kari Flanagan

Rachel Hanisch

Shannon Nordstrom

Business Manager

Jacob Schweitzer

Superintendent

Guy Johnson



GARRETSON SCHOOL DISTRICT NO. 49-4  
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# QUAM, BERGLIN & POST, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
110 WEST MAIN – P.O. BOX 426  
ELK POINT, SOUTH DAKOTA 57025

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(605) 356-3374

## INDEPENDENT AUDITOR'S REPORT

School Board  
Garretson School District No. 49-4  
Minnehaha County, South Dakota

### Report on the Financial Statements

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 the Garretson School District No. 49-4, Minnehaha County, South Dakota (School District), as of June 30, 2020 and for the year then ended, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the Table of Contents.

### *Management's Responsibility for the Financial Statements*

The School District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School District's preparation and fair presentation of the financial statements 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 School District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

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 Garretson School District No. 49-4 as of June 30, 2020, 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.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A), the Budgetary Comparison Schedules, the Schedule of the Proportionate Share of the Net Pension Liability (Asset), the Schedule of the School District Contributions, and the Schedule of Changes in OPEB Liability, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, 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 the 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.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have issued our report dated April 9, 2021, on our consideration of the School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is 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 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 School District's internal control over financial reporting and compliance.

*Quam, Berglin & Post P.C.*

Quam, Berglin & Post, P.C.  
Certified Public Accountants

April 9, 2021

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

This section of Garretson School District 49-4's annual financial report presents our discussion and analysis of the School's financial performance during the fiscal year ending on June 30, 2020. Please read it in conjunction with the School's financial statements, which follow this section.

### **FINANCIAL HIGHLIGHTS**

- The School's net position from governmental activities decreased by \$245,018 and business-type activities increased by \$9,792, respectively, for a total decrease of \$235,227.
- During the year, the School's revenues generated from taxes and other revenues of the governmental programs were \$5,610,020 and the related expenditures for instruction, support services, debt, and co-curricular activities were \$5,643,384.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management's discussion and analysis (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 School:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the School's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the School government functions, reporting the School'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- and long-term financial information about the activities that the school operates like businesses. The only proprietary fund operated by the school is the Food Service Operation.
  - Fiduciary fund statements provide information about the financial relationships - like scholarship plans for graduating students - in which the School acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

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.

Figure A-1

# Required Components of Garretson School's Annual Financial Report

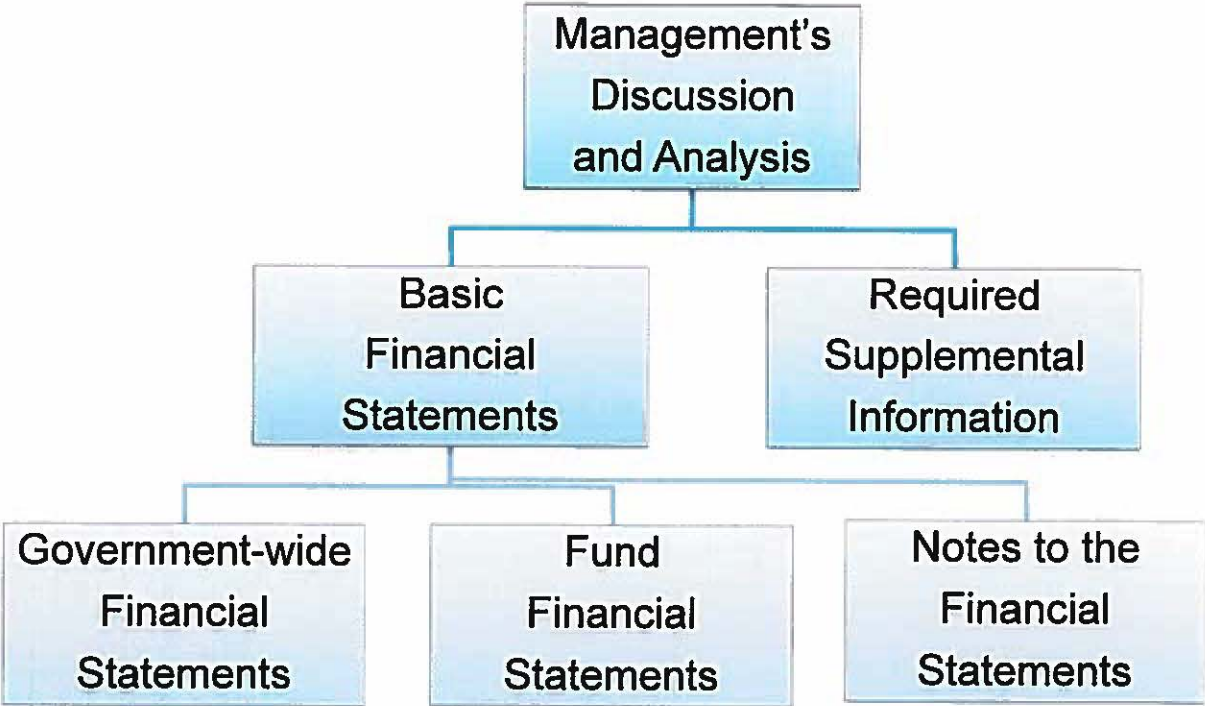


Figure A-2 summarizes the major features of the School's financial statements, including the portion of the School government they cover and the types of information they contain. The remainder of the overview section of the management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-2

Major Feature of Garretson School's Government-wide and Fund Financial Statements				
	Government-wide Statements	Governmental Funds	Fund Statements Proprietary Funds	Fiduciary Funds
Scope	Entire School government (except fiduciary funds)	The activities of the School that are not proprietary or fiduciary, such as elementary and high school education programs.	Activities the School operates similar to private businesses, the food service operation.	Instances in which the School 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	*Statement of Net Position *Statement of Revenues, Expenses and Changes in Net Position *Statement of Cash Flows	*Statement of 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 School'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 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 year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

### Government-wide Statements

The government-wide statements report information about the School 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 School's net position and how they have changed. Net position – the difference between the School's assets and liabilities – is one way to measure the School's financial health or position.

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

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



- **Governmental Activities** - This category includes the School's basic instructional services, such as elementary and high school educational programs, support services (guidance counselors, executive administration, board of education, fiscal services, etc.), debt service payments, extracurricular activities (sports, music, etc.) and capital equipment purchases. Property taxes, state grants, federal grants and interest earnings finance most of these activities.
- **Business-type Activities** - The school 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 School.

## **Fund Financial Statements**

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

- State Law requires some of the funds.
- The School Board establishes other funds to control and manage money for particular purposes (like the Scholarship Trust).

The School has three kinds of funds:

- **Governmental Funds** – Most of the School's basic services are included in the governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at the year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School'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 School 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 Enterprise Fund (one type of proprietary fund) is the only proprietary fund maintained by the School.
- **Fiduciary Funds** – The School is the trustee, or fiduciary, for various external and internal parties. The School is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the School's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the School's government-wide financial statements because the School cannot use these assets to finance its operations.

# FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE

## Net Position

The School's combined net position increased as follows:

TABLE A-1  
GARRETSON SCHOOL DISTRICT NO. 49-4  
STATEMENT OF NET POSITION

	Primary Government					
	Governmental Activities		Business-Type Activities		Total	
	FY2019	FY2020	FY2019	FY2020	FY2019	FY2020
Current and Other Assets	\$ 4,249,411.11	\$ 3,392,907.55	\$ 51,349.60	\$ 138,598.58	\$ 4,300,760.71	\$ 3,531,506.13
Capital Assets	<u>6,953,297.32</u>	<u>7,144,160.22</u>	<u>3,095.84</u>	<u>2,252.25</u>	<u>6,956,393.16</u>	<u>7,146,412.47</u>
<b>Total Assets</b>	<u>11,202,708.43</u>	<u>10,537,067.77</u>	<u>54,445.44</u>	<u>140,850.83</u>	<u>11,257,153.87</u>	<u>10,677,918.60</u>
OPEB Related Deferred Outflows		22,395.00				22,395.00
Pension Related Deferred Outflows	<u>980,075.86</u>	<u>648,719.02</u>			<u>980,075.86</u>	<u>648,719.02</u>
<b>Total Deferred Outflows</b>	<u>980,075.86</u>	<u>671,114.02</u>			<u>980,075.86</u>	<u>671,114.02</u>
Long-Term Debt Outstanding	2,139,035.22	1,486,342.10			2,139,035.22	1,486,342.10
Other Liabilities	<u>432,749.50</u>	<u>358,282.63</u>	<u>19,749.70</u>	<u>30,887.49</u>	<u>452,499.20</u>	<u>389,170.12</u>
<b>Total Liabilities</b>	<u>2,571,784.72</u>	<u>1,844,624.73</u>	<u>19,749.70</u>	<u>30,887.49</u>	<u>2,591,534.42</u>	<u>1,875,512.22</u>
Pension Related Deferred Inflows	235,351.11	273,883.04			235,351.11	273,883.04
OPEB Related Deferred Inflows	<u>9,955.00</u>	<u>34,475.00</u>			<u>9,955.00</u>	<u>34,475.00</u>
<b>Total Deferred Inflows</b>	<u>245,306.11</u>	<u>308,358.04</u>			<u>245,306.11</u>	<u>308,358.04</u>
<b>Net Position:</b>						
Net Investment in						
Capital Assets	4,993,297.32	5,854,160.22	3,095.84	2,252.25	4,996,393.16	5,856,412.47
Restricted	2,658,841.85	1,653,812.86			2,658,841.85	1,653,812.86
Unrestricted	<u>1,713,554.29</u>	<u>1,547,225.94</u>	<u>31,599.90</u>	<u>107,711.09</u>	<u>1,745,154.19</u>	<u>1,654,937.03</u>
<b>Total Net Position</b>	<u>9,365,693.46</u>	<u>9,055,199.02</u>	<u>34,695.74</u>	<u>109,963.34</u>	<u>9,400,389.20</u>	<u>9,165,162.36</u>
Increase (Decrease) in Net Position	686,557.69	(310,494.44)	(12,755.99)	75,267.60	673,801.70	(235,226.84)
Beginning Net Position	<u>8,679,135.77</u>	<u>9,365,693.46</u>	<u>47,451.73</u>	<u>34,695.74</u>	<u>8,726,587.50</u>	<u>9,400,389.20</u>
Ending Net Position	<u>\$ 9,365,693.46</u>	<u>\$ 9,055,199.02</u>	<u>\$ 34,695.74</u>	<u>\$ 109,963.34</u>	<u>\$ 9,400,389.20</u>	<u>\$ 9,165,162.36</u>

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 school, consisting of compensated absences payable, early retirement benefits payable, and capital outlay certificates payable have been reported in this manner on the Statement of Net Position. The difference between the school's assets and liabilities is its net position.



## Changes in Net Position

The School's total revenues totaled \$5,970,268. (See Table A-2.) Approximately 49.56% of the School's FY2020 revenue comes from property and other taxes, with another 38.91% coming from state aid and restricted grants. This compares with 51.13% of revenue coming from property and other taxes; 41.08% from state aid and restricted grants in FY2019, and 49.43% of revenue coming from property and other taxes; 37.66% from state aid and restricted grants in FY2018 (See Figure A-2).

The total cost of all programs and services was \$6,205,494. The School's expenses cover a range of services, encompassing instruction, support services and food services. (See Table A-2).

## GOVERNMENTAL ACTIVITIES

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

**TABLE A-2**  
**GARRETSON SCHOOL DISTRICT 49-4**  
**Changes in Net Position**

	Total Governmental Activities		Total Business-Type Activities		Total	
	FY2019	FY2020	FY2019	FY2020	FY2019	FY2020
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$ 44,907.21	\$ 64,184.84	\$ 281,475.43	\$ 204,729.10	\$ 326,382.64	\$ 268,913.94
Operating Grants and Contributions	236,744.00	190,626.51	91,678.85	146,709.77	328,422.85	337,336.28
General Revenues						
Taxes	3,227,371.14	2,958,843.16			3,227,371.14	2,958,843.16
Revenue State Sources	2,264,627.05	2,322,882.98			2,264,627.05	2,322,882.98
Other General Revenue	138,600.49	61,930.72	12,568.00		151,168.49	61,930.72
Unrestricted Investment Earnings	13,352.45	19,798.90	238.70	562.16	13,591.15	20,361.06
<b>Total Revenues</b>	<b>5,925,602.34</b>	<b>5,618,267.11</b>	<b>385,960.98</b>	<b>352,001.03</b>	<b>6,311,563.32</b>	<b>5,970,268.14</b>
<b>Expenses</b>						
Instruction	2,847,920.10	3,471,832.73			2,847,920.10	3,471,832.73
Support Services	1,982,092.74	2,027,928.68			1,982,092.74	2,027,928.68
Community Services	2,014.87				2,014.87	
Debt Services	57,175.10	46,913.85			57,175.10	46,913.85
Cocurricular Activities	324,142.97	316,610.29			324,142.97	316,610.29
Food Service			327,789.43	243,925.96	327,789.43	243,925.96
Other Enterprise			96,626.41	98,283.47	96,626.41	98,283.47
<b>Total Expenses</b>	<b>5,213,345.78</b>	<b>5,863,285.55</b>	<b>424,415.84</b>	<b>342,209.43</b>	<b>5,637,761.62</b>	<b>6,205,494.98</b>
<b>Increase (Decrease) in Net Position</b>	<b>712,256.56</b>	<b>(245,018.44)</b>	<b>(38,454.86)</b>	<b>9,791.60</b>	<b>673,801.70</b>	<b>(235,226.84)</b>
<b>Transfers</b>	<b>(25,698.87)</b>	<b>(65,476.00)</b>	<b>25,698.87</b>	<b>65,476.00</b>		
Net Position Beginning of the year	8,679,135.77	9,365,693.46	47,451.73	34,695.74	8,726,587.50	9,400,389.20
<b>NET POSITION - ENDING</b>	<b>\$ 9,365,693.46</b>	<b>\$ 9,055,199.02</b>	<b>\$ 34,695.74</b>	<b>\$ 109,963.34</b>	<b>\$ 9,400,389.20</b>	<b>\$ 9,165,162.36</b>
Percentage of Increase (Decrease) in Net Position	8.21%	-2.62%	-81.04%	28.22%	7.72%	-2.50%

Figure A-3  
**Garretson School District  
 Sources of Revenues for FY2020**

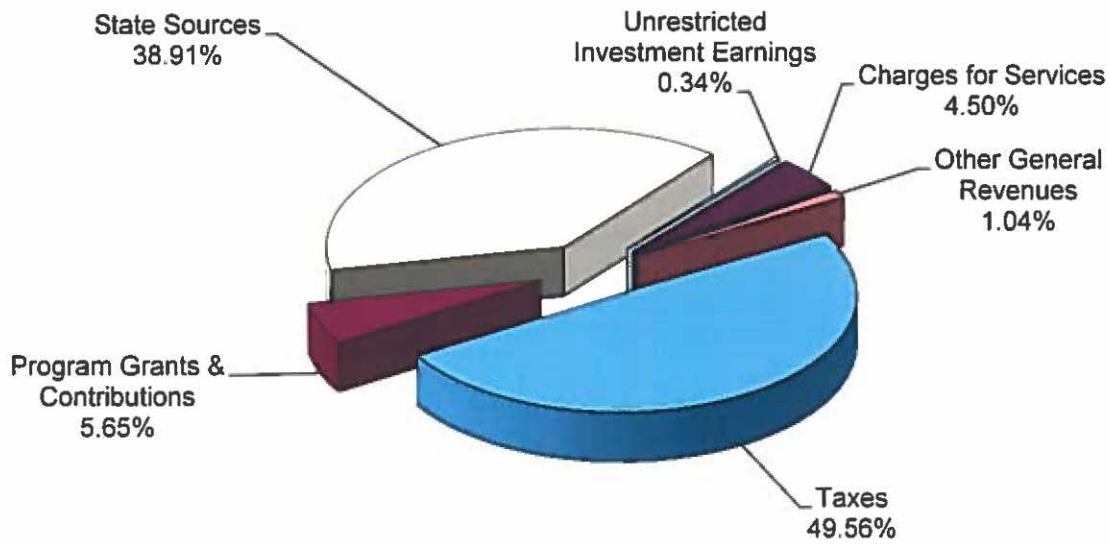
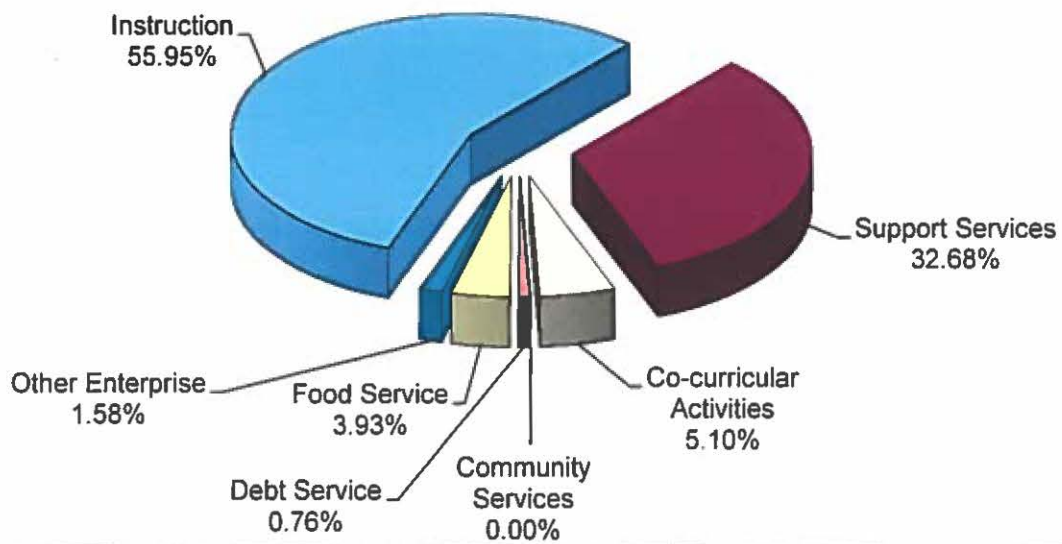


Figure A-4  
**Garretson School District  
 Functional Expenses for FY2020**



## BUSINESS-TYPE ACTIVITIES

Revenues of the School's business-type activities decreased by 8.80%, or \$33,960. Expenses decreased by 19.00%, or \$82,206.

## FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

The General Fund balance decreased by \$117,118 for the year and the Special Education Fund balance had a decrease of \$35,382. The Capital Outlay Fund balance decreased by \$338,182 and the Debt Service Fund balance had a decrease of \$225,574.

## CAPITAL ASSET ADMINISTRATION

By the end of fiscal year 2019, the school district had invested \$7,144,160 (net of depreciation) in a broad range of capital assets, including, land, buildings, various machinery and equipment. (See Table A-3.)

Table A-3  
GARRETSON SCHOOL DISTRICT 49-4 - Capital Assets  
(net of accumulated depreciation)

	Governmental Activities			Governmental Business-Type Activities		
	FY2019	FY2020	Increase/ (Decrease)	FY2019	FY2020	Increase/ (Decrease)
Land	\$ 343,405.95	\$ 343,405.95	\$	\$	\$	\$
Construction Work in Progress		476,422.20	476,422.20			
Buildings	5,687,284.59	5,577,867.08	(109,417.51)			
Improvements other than Building	628,800.66	530,079.52	(98,721.14)			
Machinery and Equipment	287,691.25	211,747.63	(75,943.62)	3,095.84	2,252.25	(843.59)
Library Books	6,114.87	4,637.84	(1,477.03)			
<b>Total Capital Assets</b>	<b>\$ 6,953,297.32</b>	<b>\$ 7,144,160.22</b>	<b>\$ 190,862.90</b>	<b>\$ 3,095.84</b>	<b>\$ 2,252.25</b>	<b>\$ (843.59)</b>

## LONG-TERM DEBT

At year-end, the School had \$1,486,342 in total long-term liabilities. The school's total debt expenditures decreased by 30.51% as shown on Table A-4 below.

Table A-4  
GARRETSON SCHOOL DISTRICT 49-4  
Outstanding Debt and Obligations

	Governmental Activities		Total % Change
	FY2019	FY2020	
General Obligation Bonds	\$ 380,000.00	\$	-100.00%
Capital Outlay Certificates	1,580,000.00	1,290,000.00	-18.35%
Financing (Capital) Leases	13,131.18	10,213.14	-22.22%
Compensated Absences	41,647.04	47,357.96	13.71%
Other Postemployment Benefits	124,257.00	138,771.00	11.68%
<b>Total Long-Term Liabilities</b>	<b>\$ 2,139,035.22</b>	<b>\$ 1,486,342.10</b>	<b>-30.51%</b>
 Net Increase (Decrease)			 -30.51%

The School does not maintain an early retirement plan. The District's General Obligation Bonds have a final maturity date of July 1, 2020, and the capital outlay certificates have final maturity dates of July 15, 2024.

## **CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the School's finances and to demonstrate the School's accountability for the money it receives. If you have questions about this report or need additional information, contact the Garretson School District's Business Office, PO Box C, 505 2<sup>nd</sup> St., Garretson, SD 57030.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

	<u>Primary Government</u>		<u>Total</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 1,690,395.74	\$ 64,040.73	\$ 1,754,436.47
Investments-Certificates of Deposit	23,141.87		23,141.87
Taxes Receivable	1,338,701.83		1,338,701.83
Accounts Receivable		64,876.52	64,876.52
Due From Other Governments	287,354.68		287,354.68
Inventories		9,681.33	9,681.33
Deposits	40,890.00		40,890.00
Restricted Assets:			
Net Pension Asset	12,423.43		12,423.43
Capital Assets:			
Land and Construction in Progress	819,828.15		819,828.15
Other Capital Assets, Net of Depreciation	<u>6,324,332.07</u>	<u>2,252.25</u>	<u>6,326,584.32</u>
<b>TOTAL ASSETS</b>	<u>10,537,067.77</u>	<u>140,850.83</u>	<u>10,677,918.60</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
OPEB Related Deferred Outflows	22,395.00		22,395.00
Pension Related Deferred Outflows	<u>648,719.02</u>		<u>648,719.02</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>671,114.02</u>		<u>671,114.02</u>
<b>LIABILITIES :</b>			
Accounts Payable	24,797.73	416.55	25,214.28
Accrued Wages & Benefits Payable	333,484.90	11,854.36	345,339.26
Deposits Payable		18,616.58	18,616.58
Noncurrent Liabilities:			
Due Within One Year	327,125.43		327,125.43
Due in More than One Year	<u>1,159,216.67</u>		<u>1,159,216.67</u>
<b>TOTAL LIABILITIES</b>	<u>1,844,624.73</u>	<u>30,887.49</u>	<u>1,875,512.22</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Pension Related Deferred Inflows	273,883.04		273,883.04
OPEB Related Deferred Inflows	<u>34,475.00</u>		<u>34,475.00</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>308,358.04</u>		<u>308,358.04</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	5,854,160.22	2,252.25	5,856,412.47
Restricted for:			
Capital Outlay	891,034.37		891,034.37
Special Education	319,242.92		319,242.92
Bond Redemption	15,386.16		15,386.16
Health Insurance Purposes	40,890.00		40,890.00
SDRS Pension Purposes	387,259.41		387,259.41
Unrestricted (deficit)	<u>1,547,225.94</u>	<u>107,711.09</u>	<u>1,654,937.03</u>
<b>TOTAL NET POSITION</b>	<u>\$ 9,055,199.02</u>	<u>\$ 109,963.34</u>	<u>\$ 9,165,162.36</u>

The notes to the financial statements are an integral part of this statement.

**GARRETSON SCHOOL DISTRICT NO. 49-4  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-Type Activities	Total
<b>Primary Government:</b>						
<b>Governmental Activities:</b>						
Instruction	\$3,471,832.73	\$	\$ 187,528.00	\$ (3,284,304.73)	\$	\$ (3,284,304.73)
Support Services	2,027,928.68			(2,027,928.68)		(2,027,928.68)
*Interest on Long-term Debt	46,913.85			(46,913.85)		(46,913.85)
Cocurricular Activities	<u>316,610.29</u>	<u>64,184.84</u>	<u>3,098.51</u>	<u>(249,326.94)</u>		<u>(249,326.94)</u>
Total Governmental Activities	<u>5,863,285.55</u>	<u>64,184.84</u>	<u>190,626.51</u>	<u>(5,608,474.20)</u>		<u>(5,608,474.20)</u>
<b>Business-type Activities:</b>						
Food Service	243,925.96	154,836.20	146,709.77		57,620.01	57,620.01
Drivers Education Program	3,064.66				(3,064.66)	(3,064.66)
PreSchool Program	<u>95,218.81</u>	<u>49,892.90</u>			<u>(45,325.91)</u>	<u>(45,325.91)</u>
Total Business-type Activities	<u>342,209.43</u>	<u>204,729.10</u>	<u>146,709.77</u>		<u>9,229.44</u>	<u>9,229.44</u>
Total Primary Government	<u>\$6,205,494.98</u>	<u>\$268,913.94</u>	<u>\$ 337,336.28</u>	<u>(5,608,474.20)</u>	<u>9,229.44</u>	<u>(5,599,244.76)</u>
<b>*The District does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.</b>						
<b>General Revenues:</b>						
<b>Taxes:</b>						
				2,817,492.48		2,817,492.48
				141,350.68		141,350.68
<b>Revenue from State Sources:</b>						
				2,322,882.98		2,322,882.98
				19,798.90	562.16	20,361.06
				61,930.72		61,930.72
				<u>(65,476.00)</u>	<u>65,476.00</u>	
				<u>5,297,979.76</u>	<u>66,038.16</u>	<u>5,364,017.92</u>
				(310,494.44)	75,267.60	(235,226.84)
				<u>9,365,693.46</u>	<u>34,695.74</u>	<u>9,400,389.20</u>
				<u>\$ 9,055,199.02</u>	<u>\$ 109,963.34</u>	<u>\$ 9,165,162.36</u>

The notes to the financial statements are an integral part of this statement

**GARRETSON SCHOOL DISTRICT NO. 49-4  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Bond Redemption Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>					
Cash and Cash Equivalents	\$ 1,218,874.02	\$ 460,807.81	\$ 1,394.58	\$ 9,319.33	\$ 1,690,395.74
Investments-Certificates of Deposit	23,141.87				23,141.87
Taxes Receivable--Current	582,069.31	425,952.66	275,949.03		1,283,971.00
Taxes Receivable--Delinquent	26,747.71	14,487.04	7,429.25	6,066.83	54,730.83
Due from Other Governments	211,224.68		76,130.00		287,354.68
Deposits	<u>40,890.00</u>				<u>40,890.00</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 2,102,947.59</b></u>	<u><b>\$ 901,247.51</b></u>	<u><b>\$ 360,902.86</b></u>	<u><b>\$ 15,386.16</b></u>	<u><b>\$ 3,380,484.12</b></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 21,477.00	\$	\$ 3,320.73	\$	\$ 24,797.73
Construction Payable					
Contracts Payable	237,218.56		30,798.08		268,016.64
Payroll Deductions and Withholdings and Employer Matching Payable	<u>57,927.13</u>		<u>7,541.13</u>		<u>65,468.26</u>
<b>Total Liabilities</b>	<u><b>316,622.69</b></u>		<u><b>41,659.94</b></u>		<u><b>358,282.63</b></u>
<b>Deferred inflows of Resources:</b>					
Unavailable Revenue-Property Taxes	<u>608,817.02</u>	<u>440,439.70</u>	<u>283,378.28</u>	<u>6,066.83</u>	<u>1,338,701.83</u>
<b>Total Deferred Inflows of Resources</b>	<u><b>608,817.02</b></u>	<u><b>440,439.70</b></u>	<u><b>283,378.28</b></u>	<u><b>6,066.83</b></u>	<u><b>1,338,701.83</b></u>
<b>Fund Balances:</b>					
Nonspendable	40,890.00				40,890.00
Restricted		460,807.81	35,864.64	9,319.33	505,991.78
Assigned for Unemployment	23,141.87				23,141.87
Unassigned	<u>1,113,476.01</u>				<u>1,113,476.01</u>
<b>Total Fund Balances</b>	<u><b>1,177,507.88</b></u>	<u><b>460,807.81</b></u>	<u><b>35,864.64</b></u>	<u><b>9,319.33</b></u>	<u><b>1,683,499.66</b></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u><b>\$ 2,102,947.59</b></u>	<u><b>\$ 901,247.51</b></u>	<u><b>\$ 360,902.86</b></u>	<u><b>\$ 15,386.16</b></u>	<u><b>\$ 3,380,484.12</b></u>

The notes to the financial statements are an integral part of this statement



**GARRETSON SCHOOL DISTRICT NO. 49-4  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2020**

Total Fund Balances - Governmental Funds		\$ 1,683,499.66
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the		
Cost of Capital Assets	\$ 14,533,115.86	
Accumulated Depreciation	<u>(7,388,955.64)</u>	7,144,160.22
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Long-Term Liabilities at the year end consist of:		
Capital Outlay Certificates	(1,290,000.00)	
Financing (Capital Acquisition) Leases	(10,213.14)	
Other Post Employment Benefits	(138,771.00)	
Compensated Absences	<u>(47,357.96)</u>	(1,486,342.10)
Net Pension Asset reported in governmental activities is not an available financial resource and therefore is not reported in the funds.		
		12,423.43
Pension & OPEB related deferred outflows are components of pension asset and therefore are not reported in the funds.		
		671,114.02
Pension & OPEB related deferred inflows are components of pension liability and therefore are not reported in the funds.		
		(308,358.04)
Assets, such as taxes receivable, that are not available to pay for current period expenditures, are deferred in the funds as unavailable revenue.		
		<u>1,338,701.83</u>
Net Position - Governmental Funds		<u>\$ 9,055,199.02</u>

The notes to the financial statements are an integral part of this statement.

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Pension Fund</u>	<u>Bond Redemption Fund</u>	<u>Total Governmental Funds</u>
Revenues:						
Revenue from Local Sources:						
Taxes:						
Ad Valorem Taxes	\$ 1,327,233.34	\$ 895,311.45	\$ 493,163.84	\$	\$ 157,634.81	\$ 2,873,343.44
Prior Years' Ad Valorem Taxes	3,058.75	1,904.99	2,491.79		779.69	8,235.22
Utility Taxes	141,350.68					141,350.68
Penalties and Interest on Taxes	3,294.55	1,123.55	605.18		457.56	5,480.84
Earnings on Investments and Deposits	10,262.08	6,875.57	347.50		2,313.75	19,798.90
Cocurricular Activities:						
Admissions	38,252.45					38,252.45
Other Pupil Activity Income	25,932.39					25,932.39
Other Revenue from Local Sources:						
Rentals	5,437.33					5,437.33
Contributions		3,098.51				3,098.51
Charges for Services	26.63		35,950.85			35,977.48
Other	6,687.87		191.33			6,879.20
Revenue from Intermediate Sources:						
County Sources:						
County Apportionment	13,636.71					13,636.71
Revenue from State Sources:						
Grants-in-Aid:						
Unrestricted Grants-in-Aid	2,167,644.23					2,167,644.23
Restricted Grants-in-Aid	1,704.75		153,534.00			155,238.75
Revenue from Federal Sources:						
Grants-in-Aid:						
Restricted Grants-in-Aid Received from Federal Government Through State	94,143.00		93,385.00			187,528.00
<b>Total Revenue</b>	<u>3,838,664.76</u>	<u>908,314.07</u>	<u>779,669.49</u>		<u>161,185.81</u>	<u>5,687,834.13</u>

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Pension Fund</u>	<u>Bond Redemption Fund</u>	<u>Total Governmental Funds</u>
<b>Expenditures:</b>						
<b>Instruction:</b>						
<b>Regular Programs:</b>						
Elementary	1,111,874.36	37,643.12				1,149,517.48
Middle School	428,031.77	3,739.02				431,770.79
High School	636,115.17	45,520.31				681,635.48
<b>Special Programs:</b>						
Programs for Special Education		3,708.10	603,419.90			607,128.00
Educationally Deprived	44,854.00					44,854.00
Other Special Programs	37,819.75	903.00				38,722.75
<b>Support Services:</b>						
<b>Pupils:</b>						
Attendance and Social Work	5,150.00					5,150.00
Guidance	134,241.87					134,241.87
Health	12,810.22		11,921.25			24,731.47
Psychological			21,758.50			21,758.50
Speech Pathology			66,733.85			66,733.85
Student Therapy			43,758.38			43,758.38
<b>Support Services - Instructional Staff:</b>						
Improvement of Instruction	5,672.67					5,672.67
Educational Media	127,752.05	19,662.00				147,414.05
<b>Support Services - General Administration:</b>						
Board of Education	35,537.18					35,537.18
Executive Administration	148,469.18					148,469.18
<b>Support Services - School Administration:</b>						
Office of the Principal	182,624.21					182,624.21
Other	560.20					560.20
<b>Support Services - Business:</b>						
Fiscal Services	146,410.83	3,033.21				149,444.04
Facilities Acquisition & Construction		204,443.29				204,443.29
Operation and Maintenance of Plant	479,558.08	18,371.56				497,929.64
Pupil Transportation	178,859.88					178,859.88

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Pension Fund</u>	<u>Bond Redemption Fund</u>	<u>Total Governmental Funds</u>
Support Services - Central:						
Staff	302.75					302.75
Support Services - Special Education:						
Administrative Costs			46,794.11			46,794.11
Transportation Costs			13,053.37			13,053.37
Other Special Education Costs			62.54			62.54
Community Services:						
Debt Services		333,071.89			386,760.00	719,831.89
Cocurricular Activities:						
Combined Activities	193,994.21	26,055.53				220,049.74
Capital Outlay		543,469.20				543,469.20
Total Expenditures	<u>3,910,638.38</u>	<u>1,239,620.23</u>	<u>807,501.90</u>		<u>386,760.00</u>	<u>6,344,520.51</u>
Excess of Revenue Over (Under) Expenditures	<u>(71,973.62)</u>	<u>(331,306.16)</u>	<u>(27,832.41)</u>		<u>(225,574.19)</u>	<u>(656,686.38)</u>
Other Financing Sources:						
Transfers In	13,129.54					13,129.54
Transfers (Out)	<u>(58,273.64)</u>	<u>(6,875.57)</u>	<u>(7,549.86)</u>	<u>(5,906.47)</u>		<u>(78,605.54)</u>
Total Other Financing Sources	<u>(45,144.10)</u>	<u>(6,875.57)</u>	<u>(7,549.86)</u>	<u>(5,906.47)</u>		<u>(65,476.00)</u>
Net Change in Fund Balances	(117,117.72)	(338,181.73)	(35,382.27)	(5,906.47)	(225,574.19)	(722,162.38)
Fund Balance - July 1, 2019	<u>1,294,625.60</u>	<u>798,989.54</u>	<u>71,246.91</u>	<u>5,906.47</u>	<u>234,893.52</u>	<u>2,405,662.04</u>
FUND BALANCE - JUNE 30, 2020	<u>\$ 1,177,507.88</u>	<u>\$ 460,807.81</u>	<u>\$ 35,864.64</u>	<u>\$</u>	<u>\$ 9,319.33</u>	<u>\$ 1,683,499.66</u>

The notes to the financial statements are an integral part of this statement

**GARRETSON SCHOOL DISTRICT NO. 49-4  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES TO THE GOVERNMENT-WIDE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Net Change in Fund Balances - Total Governmental Funds \$ (722,162.38)

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

Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The amount by which depreciation expense exceeds capital outlays is:

Current year depreciation	\$ (352,606.30)	
Capital outlays	<u>543,469.20</u>	190,862.90

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

General Obligations Bonds	380,000.00	
Capital Outlay Certificates	290,000.00	
Financing (Capital Acquisition) Leases	<u>2,918.04</u>	672,918.04

In both the government-wide and fund financial statements, revenues from property tax levies and are applied to finance the budget of a particular period. Accounting for revenues from property tax accruals in the funds' statements differs from the accounting in the government wide statements in that the fund financial statements require the amounts to be "available". This amount reflects the application of both the application period and "availability criteria".

(69,567.02)

Certain operating expenses reported on the statement of activities are measured by the amounts earned and paid during the year. In the governmental funds however expenditures for these items are the amount of financial resources used. These are the amounts by which these liabilities changed:

Other Post Employment Benefits		(16,639.00)
--------------------------------	--	-------------

Governmental funds do not reflect the change in accrued leave, but the statement of activities reflects the change in accrued leave through expenses.

(5,710.92)

Changes in the pension related deferred outflows/inflows are direct components of pension liability(asset) and are not reflected in the governmental funds.

(360,196.06)

Change in Net Position of Governmental Activities \$ (310,494.44)

The notes to the financial statements are an integral part of this statement

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2020**

	<u>Enterprise Funds</u>		
	<u>Food Service Fund</u>	<u>Other Enterprise Fund</u>	<u>Total</u>
<b>ASSETS:</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 25,288.20	\$ 38,752.53	\$ 64,040.73
Due from Other Government	64,876.52		64,876.52
Inventory of Supplies	711.21		711.21
Inventory of Stores Purchased for Resale	2,930.92		2,930.92
Inventory of Donated Food	<u>6,039.20</u>		<u>6,039.20</u>
Total Current Assets	<u>99,846.05</u>	<u>38,752.53</u>	<u>138,598.58</u>
Capital Assets:			
Machinery and Equipment	168,702.38		168,702.38
Less: Accumulated Depreciation	<u>(166,450.13)</u>		<u>(166,450.13)</u>
Total Noncurrent Assets	<u>2,252.25</u>		<u>2,252.25</u>
<b>TOTAL ASSETS</b>	<u>102,098.30</u>	<u>38,752.53</u>	<u>140,850.83</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
Accounts Payable		416.55	416.55
Contracts Payable		9,564.68	9,564.68
Payroll Deductions and Withholdings and Employer Matching Payable		2,289.68	2,289.68
Unearned Revenue	<u>18,616.58</u>		<u>18,616.58</u>
Total Current Liabilities	<u>18,616.58</u>	<u>12,270.91</u>	<u>30,887.49</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	2,252.25		2,252.25
Unrestricted Net Position	<u>81,229.47</u>	<u>26,481.62</u>	<u>107,711.09</u>
Total Net Position	<u>\$ 83,481.72</u>	<u>\$ 26,481.62</u>	<u>\$ 109,963.34</u>

The notes to the financial statements are an integral part of this statement

**GARRETSON SCHOOL DISTRICT NO. 49-4  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Food Service Fund</u>	<u>Other Enterprise Fund</u>	<u>Total</u>
<b>Operating Revenue:</b>			
Tuition and Fees:			
Drivers Education & PreSchool	\$	\$ 49,892.90	\$ 49,892.90
Food Sales:			
To Pupils	108,037.75		108,037.75
To Adults	2,697.00		2,697.00
Other	44,101.45		44,101.45
<b>Total Operating Revenue</b>	<u>154,836.20</u>	<u>49,892.90</u>	<u>204,729.10</u>
<b>Operating Expenses:</b>			
Salaries	2,425.76	74,160.01	76,585.77
Employee Benefits	185.57	23,579.13	23,764.70
Purchased Services	193,525.34		193,525.34
Supplies	10,924.97	544.33	11,469.30
Cost of Sales-Purchased Food	13,966.65		13,966.65
Cost of Sales-Donated Food	22,021.63		22,021.63
Miscellaneous	32.45		32.45
Depreciation-Local Funds	843.59		843.59
<b>Total Operating Expenses</b>	<u>243,925.96</u>	<u>98,283.47</u>	<u>342,209.43</u>
<b>Operating Income (Loss)</b>	<u>(89,089.76)</u>	<u>(48,390.57)</u>	<u>(137,480.33)</u>
<b>Nonoperating Revenue (Expense):</b>			
Local Sources:			
Investment Earnings	562.16		562.16
State Sources:			
Cash Reimbursements	1,039.68		1,039.68
Federal Sources:			
Cash Reimbursements	121,872.08		121,872.08
Donated Food	23,798.01		23,798.01
<b>Total Nonoperating Revenue (Expense)</b>	<u>147,271.93</u>		<u>147,271.93</u>
<b>Income (Loss) Before Transfers</b>	58,182.17	(48,390.57)	9,791.60
Transfers In		65,476.00	65,476.00
<b>Change in Net Position</b>	58,182.17	17,085.43	75,267.60
<b>Net Position - Beginning</b>	<u>25,299.55</u>	<u>9,396.19</u>	<u>34,695.74</u>
<b>NET POSITION - ENDING</b>	<u>\$ 83,481.72</u>	<u>\$ 26,481.62</u>	<u>\$ 109,963.34</u>

The notes to the financial statements are an integral part of this statement

**GARRETSON SCHOOL DISTRICT NO. 49-4**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Enterprise Funds</b>		
	<b>Food Service Fund</b>	<b>Other Enterprise Fund</b>	<b>Total</b>
<b>Cash Flows from Operating Activities:</b>			
Receipts from Customers	\$ 101,362.95	\$ 49,892.90	\$ 151,255.85
Payments to Suppliers	(218,998.51)	(127.78)	(219,126.29)
Payments to Employees	(2,611.33)	(97,872.07)	(100,483.40)
Net Cash Provided (Used) by Operating Activities	<u>(120,246.89)</u>	<u>(48,106.95)</u>	<u>(168,353.84)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers from General Fund		65,476.00	65,476.00
Operating Subsidies	122,911.76		122,911.76
Net Cash Provided (Used) by Noncapital Financing Activities	<u>122,911.76</u>	<u>65,476.00</u>	<u>188,387.76</u>
<b>Cash Flows from Investing Activities:</b>			
Interest Earnings	562.16		562.16
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ 3,227.03</u>	<u>\$ 17,369.05</u>	<u>\$ 20,596.08</u>
Cash and Cash Equivalents at Beginning of Year	\$ 22,061.17	\$ 21,383.48	\$ 43,444.65
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>25,288.20</u>	<u>38,752.53</u>	<u>64,040.73</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ 3,227.03</u>	<u>\$ 17,369.05</u>	<u>\$ 20,596.08</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	\$ (89,089.76)	\$ (48,390.57)	\$ (137,480.33)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	843.59		843.59
Value of Commodities Used	22,021.63		22,021.63
Change in Assets and Liabilities:			
Accounts Receivable	(64,876.52)		(64,876.52)
Accounts Payable	(549.10)	416.55	(132.55)
Contracts and Benefits Payable		(132.93)	(132.93)
Deposits Payable	11,403.27		11,403.27
Net Cash Provided (Used) by Operating Activities	<u>\$ (120,246.89)</u>	<u>\$ (48,106.95)</u>	<u>\$ (168,353.84)</u>
<b>Noncash Investing, Capital and Financing Activities:</b>			
Value of Commodities Received	\$ 23,798.01		

The notes to the financial statements are an integral part of this statement



**GARRETSON SCHOOL DISTRICT NO. 49-4  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2020**

	<u>Agency Funds</u>
<b>ASSETS:</b>	
Cash and Cash Equivalents	\$ 20,126.14
Investments-Certificates of Deposit	11,433.62
Accounts Receivable	<u>3,320.73</u>
<b>TOTAL ASSETS</b>	<u><b>34,880.49</b></u>
 <b>LIABILITIES:</b>	
Accounts Payable	1,173.98
Amounts Held for Others	<u>33,706.51</u>
<b>Total Liabilities</b>	<u><b>\$ 34,880.49</b></u>

The notes to the financial statements are an integral part of this statement.

**GARRETSON SCHOOL DISTRICT NO. 49-4  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the School District conform to generally accepted accounting principles applicable to government entities of the United States of America.

**a. Financial Reporting Entity**

The reporting entity of Garretson School District No. 49-4, 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 School District participates in a cooperative service unit with several other school districts. See detailed note 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 School District.

**b. Basis of Presentation**

*Government-wide Financial Statements:*

The Statement of Net Position and Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. 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 and deferred outflows of resources minus liabilities and deferred inflows of resources equal net position). Net Position is displayed in three components, as applicable, net investment 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 School District and for each function of the School 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 the recipients of goods or 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, 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, revenues, 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. A fund is considered major if it is the primary operating fund of the School District or it meets the following criteria:

1. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, 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 and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 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 School 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 the general operational costs of the school district, excluding capital outlay fund and special education fund expenditures. The General Fund is always a major fund.*

***Special Revenue Funds** - special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.*

**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 School District. This fund is financed by grants and property taxes. This is a major fund.

**Pension Fund** - A fund established by SDCL 13-10-6 for the purpose of paying pensions to retired employees of the school districts, which have established such systems, paying the School District's share of retirement plan contributions, and for funding early retirement benefits to qualifying employees. This fund is financed by property taxes. This is a major fund and is being closed as of June 30, 2020 per legislation.

***Debt Service Funds** - debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.*

**The Bond Redemption Fund** - A fund established by SDCL 13-16-13 to account for the proceeds of a special property tax restricted to use for the payment of principal and interest on general obligation bonded debt. The Bond Redemption Fund is the only debt service fund maintained by the School District. This is a major fund.

## **Proprietary Funds:**

**Enterprise Funds** – 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 is 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).

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

Other Enterprise Fund - A fund used to record financial transactions related to driver's education and preschool conducted for the benefit of the students. The fund is financed by user charges. This is a major fund.

## **Fiduciary Funds:**

Fiduciary Funds are never considered to be major funds.

**Agency Funds** - agency funds are used to account for resources held by the School District in a purely custodial capacity (assets equal liabilities). Since agency funds are custodial in nature they do not involve the measurement of results of operations. The School District maintains agency funds for the following purposes: Individual Class Funds, Student Council Funds, and various Student Club Activity Funds.

### **c. 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 fund types.

### **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).

#### *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 Garretson School District No. 49-4, the length of that cycle is 60 days.

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 resource.

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 fund 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.

#### **d. 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.

#### **e. Deposits and Investments:**

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with a term to maturity at date of acquisition of three months or less. Investments in open-end mutual fund shares, or similar investments in external investment pools, are also considered to be cash equivalents.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at date of acquisition exceeds three months, and/or those types of investment authorized by South Dakota Codified Law (SDCL) 4-5-6.

**f. Capital Assets**

Capital assets include land, buildings, machinery and equipment, 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 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 fair value on the date donated. Reported cost values include ancillary charges necessary to place the asset into its intended location and condition for use. Subsequent to initial capitalization, improvements or betterments that are significant and which extend the useful life of a capital asset are also capitalized.

For governmental activities Capital Assets, construction-period interest is not capitalized, in accordance with USGAAP, while for capital assets used in business-type activities/proprietary funds operations, construction period interest is capitalized in accordance with USGAAP.

The total June 30, 2020 balance of capital assets for governmental activities includes approximately 0.417% for which the costs were determined by estimates of original costs. The total June 30, 2020 balance of capital assets for business-type activities are valued at original cost. These estimated original costs were established by prior records at cost or historical costs.

Depreciation of all exhaustible capital 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), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	\$ 100.00	NA	NA
Improvements	10,000.00	Straight Line	10-40 Years
Buildings	10,000.00	Straight Line	50 Years
Machinery and Equipment	5,000.00	Straight Line	5-20 Years
Food Service Machinery and Equipment	1,000.00	Straight Line	8-12 Years

Land is an inexhaustible capital asset and is not depreciated.



## *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.

### g. 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 primarily consist of bonds payable, capital outlay certificates payable, capital leases, other post-employment benefits, and compensated absences.

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 proprietary fund long-term debt is on the accrual basis, the same in the fund statements as in the government-wide statements.

### h. Program Revenues

In the government-wide Statement of Activities, reported program revenues derive directly from the program itself or from parties other than the School 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.

### i. Proprietary Funds Revenue and Expense Classifications:

In the proprietary fund's Statement of Activities, 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.

### j. Deferred Inflows and Outflows of Resources:

In addition to assets, the statement of financial 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 of resources until the applicable future period.

In addition to liabilities, the statement of financial 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.

k. Cash and Cash Equivalents:

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

l. Equity Classifications

*Government-wide Financial Statements:*

Equity is classified as Net Position and is displayed in three components

1. Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation (if applicable) and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted Net Position – Consists of net position 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 position that does not meet the definition of “restricted” or “net investment in capital assets.”

*Fund Financial Statements:*

Governmental fund equity is classified as fund balance, and may distinguish between Nonspendable, Restricted, Committed, Assigned or Unassigned components. Proprietary fund equity is classified the same as in the government-wide financial statements. Fiduciary fund equity (except for Agency Funds, which have no fund equity) is reported as net position held in trust for other purposes.

m. Application of Net Position:

It is the School 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.

n. Fund Balance Classification Policies and Procedures:

In accordance with Government Accounting Standards Board (GASB) No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the School District classifies governmental fund balances 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.
- **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.
- **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 School District uses *restricted/committed* 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.

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

A schedule of fund balances is provided as follows:

**GARRETSON SCHOOL DISTRICT NO. 49-4  
DISCLOSURE OF FUND BALANCES REPORTED ON BALANCE SHEET  
GOVERNMENTAL FUNDS**

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Bond Redemption Fund</u>	<u>Total Governmental Funds</u>
<b>Fund Balances:</b>					
<i>Nonspendable:</i>					
Deposits	\$ 40,890.00	\$	\$	\$	\$ 40,890.00
<i>Restricted for:</i>					
Capital Outlay		460,807.81			460,807.81
Special Education			35,864.64		35,864.64
Debt Service				9,319.33	9,319.33
<i>Assigned to:</i>					
Unemployment	23,141.87				23,141.87
<i>Unassigned</i>	<u>1,113,476.01</u>				<u>1,113,476.01</u>
<b>Total Fund Balances</b>	<b><u>\$ 1,177,507.88</u></b>	<b><u>\$ 460,807.81</u></b>	<b><u>\$ 35,864.64</u></b>	<b><u>\$ 9,319.33</u></b>	<b><u>\$ 1,683,499.66</u></b>

**o. Pensions**

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

**NOTE 2 – DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK**

The School District follows the practice of aggregating the cash assets of some 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 School 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.

**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 that investments shall be in the physical custody of the political subdivision or may be deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent.

**Credit Risk** - State law limits eligible investments for the school district, as discussed above. The School District has no investment policy that would further limit its investment choices. As of June 30, 2020, the school district's investment in the SDFIT pool was unrated.

As of June 30, 2020, the School District had the following investment:

<u>Investment</u>	<u>Credit Rating</u>	<u>Fair Value</u>
External Investment Pool:		
SDFIT - Government Cash Reserve	Unrated	\$ 1.60

The South Dakota Public Funds 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 position 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 the accounts on a monthly basis.

**Concentration of Credit Risk** - The School District places no limit on the amount that may be invested in any one issuer.

**Interest Rate Risk** - The School 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.

**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 School District's policy is to credit all income from investments to the fund making the investments except the Special Revenue funds. USGAAP, 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. Since pooling was done to maximize cash management, the interest income from the various special revenue funds was directly recognized in the General Fund. Such amounts were not material to the individual funds.

### NOTE 3 – RECEIVABLES AND PAYABLES

Receivables and payables are not aggregated in these financial statements. The School District expects all receivables to be collected within one year. No allowance has been made for estimated uncollectible amounts.

### NOTE 4 - INVENTORY

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

In the Government-wide 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 recorded as an expenditure at the time individual inventory items are consumed. No material inventories were on hand as of June 30, 2020 in the governmental funds.

### NOTE 5 - PROPERTY TAXES

Property taxes are levied on or before each October 1, attach as an enforceable lien on property, and 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 county bills and collects the School District's taxes and remits them to the School District.

School 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 intended to be used to finance the current year's appropriations, but which will not be collected during the current fiscal year or within the "availability period" has been deferred in the fund financial statements. Property tax revenues intended to finance the current year appropriations, and therefore susceptible to accrual, has been reported as revenue in the government-wide financial statements, even though collection will occur in a future fiscal year.

## NOTE 6 - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2020 is as follows:

Primary Government	Balance <u>June 30, 2019</u>	<u>Increases</u>	<u>Decrease</u>	Balance <u>June 30, 2020</u>
<b>Governmental Activities:</b>				
<b>Capital Assets, not depreciated:</b>				
Land	\$ 343,405.95	\$	\$	\$ 343,405.95
Construction Work in Progress		476,422.20		476,422.20
<b>Total, not being depreciated</b>	<u>343,405.95</u>	<u>476,422.20</u>		<u>819,828.15</u>
<b>Capital Assets, depreciated:</b>				
Buildings	9,394,981.08	67,047.00		9,462,028.08
Improvements	2,303,591.58			2,303,591.58
Library Books	66,773.58			66,773.58
Machinery and Equipment Federal	11,892.00			11,892.00
Machinery and Equipment	<u>1,869,002.47</u>			<u>1,869,002.47</u>
<b>Totals</b>	<u>13,646,240.71</u>	<u>67,047.00</u>		<u>13,713,287.71</u>
<b>Less Accumulated Depreciation:</b>				
Buildings	3,707,696.49	176,464.51		3,884,161.00
Improvements	1,674,790.92	98,721.14		1,773,512.06
Library Books	60,658.71	1,477.03		62,135.74
Machinery and Equipment Federal	11,892.00			11,892.00
Machinery and Equipment	<u>1,581,311.22</u>	<u>75,943.62</u>		<u>1,657,254.84</u>
<b>Total Accumulated Depreciation</b>	<u>7,036,349.34</u>	<u>352,606.30</u>		<u>7,388,955.64</u>
<b>Total Capital Assets, being depreciated, net</b>	<u>6,609,891.37</u>	<u>(285,559.30)</u>		<u>6,324,332.07</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 6,953,297.32</u>	<u>\$ 190,862.90</u>	<u>\$</u>	<u>\$ 7,144,160.22</u>

\*\*Depreciation expense was charged to functions as follows:

<b>Governmental Activities:</b>				
Instruction				\$ 158,008.17
Support Services				98,037.58
Co-curricular				96,560.55
<b>Total Depreciation expense-governmental activities</b>				<u>\$ 352,606.30</u>

**Business-type activity capital assets, net**

<b>Capital Assets, depreciated:</b>				
Machinery and Equipment	\$ 163,971.38	\$	\$	\$ 163,971.38
Machinery and Equipment Federal	<u>4,731.00</u>			<u>4,731.00</u>
<b>Total</b>	<u>168,702.38</u>			<u>168,702.38</u>
<b>Less Accumulated Depreciation:</b>				
Machinery and Equipment	160,875.54	843.59		161,719.13
Machinery and Equipment Federal	<u>4,731.00</u>			<u>4,731.00</u>
<b>Total</b>	<u>165,606.54</u>	<u>843.59</u>		<u>166,450.13</u>
<b>Business-type activity capital assets, net</b>	<u>\$ 3,095.84</u>	<u>\$ (843.59)</u>	<u>\$</u>	<u>\$ 2,252.25</u>

\*\*Depreciation expense was charged to functions as follows:

<b>Business-type Activity</b>				
Food Service				<u>\$ 843.59</u>

Construction Work in Progress at June 30, 2020 is composed of the following:

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expended Thru 6/30/2020</u>	<u>Committed</u>
Chiller Project	\$ 516,511.00	\$ 476,422.20	\$ 40,088.80

**NOTE 7 - LONG -TERM LIABILITIES**

A summary of the changes in long-term liabilities for the year ended June 30, 2020 is as follows: Compensated absences and other postemployment benefit payable for governmental activities typically have been liquidated from the General Fund.

	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>	<u>Due within One Year</u>
<b>Primary Government:</b>					
<b>Governmental Activities:</b>					
General Obligation Bonds	\$ 380,000.00	\$	\$ (380,000.00)	\$	\$
Capital Outlay Certificates	1,580,000.00		(290,000.00)	1,290,000.00	310,000.00
Capital Lease Payable	13,131.18		(2,918.04)	10,213.14	2,918.04
Other Postemployment Benefits	124,257.00	44,874.00	(30,360.00)	138,771.00	
Compensated Absences	41,647.04	10,330.79	(4,619.87)	47,357.96	14,207.39
<b>Total Governmental Activities</b>	<u>\$ 2,139,035.22</u>	<u>\$ 55,204.79</u>	<u>\$ (707,897.91)</u>	<u>\$ 1,486,342.10</u>	<u>\$ 327,125.43</u>

Compensated absences for governmental activities typically have been liquidated from the General Fund.

Long Term Liabilities at June 30, 2020 are comprised of the following:

**Capital Outlay Certificates:**

2014 Limited Tax Capital Outlay Refunding Certificates - Interest rates from .900 to 2.875%, depending on time to maturity; Final Maturity July 15, 2024; payable from Capital Outlay Fund \$ 215,000.00

2013 Limited Tax General Obligation Crossover Advance Refunding Certificates - Interest rates from .550 to 2.450%, depending on time to maturity; final maturity on July 15, 2024; payable from Capital Outlay Fund 480,000.00

2013 Limited Tax General Obligation Certificates - Interest rates from .600 to 3.400%, Depending on time to maturity; Final maturity on July 15, 2024; payable from Capital Outlay Fund 390,000.00

2015 Limited Tax Capital Outlay Certificates - Interest rates from 1.875 to 3.55%, Depending on time to maturity; Final maturity on January 15, 2030; payable from Capital Outlay Fund 205,000.00

**Capital Financing Leases:**

Capital acquisition lease dated December 21, 2018 for the purchase of 3 Copiers, monthly payments with final maturity in June 2024. Payments are made from the Capital Outlay Fund 10,213.14

**Compensated Absences:**

Sick Leave - Payable from the General Fund. 47,357.96

**Other Post Employment Benefits:**

Obligations to individuals who are retired or will retire from the school district and who will receive post - employment benefits. Payments are to be made from the General Fund. 138,771.00

The purchase price at the commencement of the financing (capital acquisition) leases was:

		<u>Copiers</u>
Principal	\$	80,000.00
Interest		
Total	\$	<u>80,000.00</u>

The annual debt service requirements to maturity for all debt outstanding, other than compensated absences and other post-employment benefits, as of June 30, 2020 are as follows:

<u>Ending June 30,</u>	<u>Capital Outlay Certificates</u>		<u>Capital Leases</u>	<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 310,000	\$ 35,566	\$ 2,918	\$ 312,918	\$ 35,566
2022	320,000	27,806	2,918	322,918	27,806
2023	330,000	19,171	2,918	332,918	19,171
2024	205,000	9,665	1,459	206,459	9,665
2025	20,000	4,303		20,000	4,303
2026-30	105,000	11,534		105,000	11,534
Total	<u>\$ 1,290,000</u>	<u>\$ 108,044</u>	<u>\$ 10,213</u>	<u>\$ 1,300,213</u>	<u>\$ 108,044</u>



## NOTE 8 - RESTRICTED NET POSITION

The following table shows the net position restricted for other purposes as shown on the Statement of Net Position:

<u>Major Purposes</u>	<u>Restricted By:</u>	<u>Amount:</u>
Capital Outlay Purposes	Law	\$ 891,034.37
Special Education Purposes	Law	319,242.92
Health Insurance Purposes	Law	40,890.00
Bond Redemption Purposes	Debt Covenants	15,386.16
SDRS Pension Purposes	Law	<u>387,259.41</u>
Total Restricted Net Position:		<u>\$ 1,653,812.86</u>

## NOTE 9 – PENSION PLAN

### Plan Information:

All employees, working more than 20 hours per week during the year, participate in the South Dakota Retirement System (SDRS), a cost sharing, multiple employer defined benefit pension plan administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provide 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 three different classes of employees, Class A general members, Class B public safety and judicial members, and Class C Cement Plant Retirement Fund members.

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 retirement benefits 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 COLA process. At each valuation date:

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

All benefits except those depending on the Member's Accumulated Contributions are annually increased by the Cost-of-Living Adjustment.

**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% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. State statute also requires the employer to make an additional contribution in the amount of 6.2 percent for any compensation exceeding the maximum taxable amount for social security for general employees only. The School District's share of contributions to the SDRS for the fiscal years ended June 30, 2020, 2019, and 2018, were \$155,624.95, \$149,443.11, and \$145,225.61, respectively, equal to the required contributions each year.

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

At June 30, 2019, SDRS is 100.09% funded and accordingly has a net pension asset. The proportionate shares of the components of the net pension asset of South Dakota Retirement System, for the School District as of the measurement period ending June 30, 2019 and reported by the School District as of June 30, 2020 are as follows:

Proportionate share of pension benefits	\$ 14,609,751.42
Less proportionate share of net pension restricted for pension benefits	14,622,174.85
Proportionate share of net pension benefits	<u>\$ (12,423.43)</u>

At June 30, 2020, the School District reported a liability (asset) of \$(12,423.43) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2019 and the total pension liability (asset) used to calculate the net pension liability (asset) was based on a projection of the School's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2019, the School District's proportion was .11723250%, which is an increase (decrease) of .0001460% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized pension expense (reduction of pension expense) of \$360,196.06. At June 30, 2020, the School 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	\$ 48,732.29	\$ 5,623.07
Changes in assumption	429,073.03	175,899.12
Net difference between projected and actual earnings on pension plan investments		71,569.15
Changes in proportion and difference between District contributions and proportionate share of contributions	15,288.75	20,791.69
District contributions subsequent to the measurement date	155,624.95	
<b>TOTAL</b>	<b>\$ 648,719.02</b>	<b>\$ 273,883.04</b>

\$155,624.95 reported as deferred outflow of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. 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:

Year Ended June 30:

2021	\$ 271,620.11
2022	(42,095.28)
2023	(28,641.65)
2024	23,830.80
<b>TOTAL</b>	<b>\$ 224,713.97</b>

**Actuarial Assumptions:**

The total pension liability (asset) in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary Increases	Graded by years of service, from 6.50% at entry to 3.00% after 25 years of service
Discount Rate	6.50% net of plan investment expense
Future COLAs	1.88%

Mortality rates were based on 97% of the RP-2014 Mortality Table, adjusted to 2006 and projected generationally with Scale MP-2016, white collar rates for females and total dataset rates for males. Mortality rates for disabled members were based on the RP-2014 Disabled Retiree Mortality Table, adjusted to 2006 and projected generationally with Scale MP-2016.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period of July 1, 2011, to June 30, 2016.

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, 2018 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	58.0%	4.7%
Fixed Income	30.0%	1.7%
Real Estate	10.0%	4.3%
Cash	<u>2.0%</u>	0.9%
Total	<u>100.0%</u>	

**Discount Rate:**

The discount rate used to measure the total pension liability (asset) was 6.50. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that matching employer contributions from 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 liability (asset) to changes in the discount rate:**

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
School District's proportionate share of the net pension liability (asset)	\$ 2,062,047.02	\$ (12,423.43)	\$ (1,702,742.01)

**Pension Plan Fiduciary Net Position:**

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

**NOTE 10 – OTHER POST EMPLOYMENT BENEFITS - HEALTHCARE PLAN**

*Plan Description:* Garretson School District has a single-employer defined benefit medical plan administered by Northern Plains Insurance Pool. This plan provides medical insurance benefits to eligible current employees, as well as retirees meeting eligibility requirements. After eligibility for retiree benefits is established, retirees must pay premiums until they are eligible for Medicare. Subject to the requirements of South Dakota Codified Law 3-12-65 and 3-12-66, SDCL 13-10-4 allows the School Board to enter into retirement pension agreement with its employees. In addition, SDCL 6-1-16 specifically allows any school district to provide health insurance for retiring employees and their immediate families. The liability exists because of an implicit subsidy of costs of the benefits to retirees of the district. The Northern Plains Insurance Pool issues an actuarial

report that includes required supplementary information. That report may be obtained by writing to the Garretson School District, PO Box C, Garretson, SD 57030 or by calling 605-594-3451.

*Funding Policy:* The district funds the postemployment benefits on a pay-as-you-go basis. Because the district does not use a trust fund to administer the financing of other postemployment benefits, no separate financial statements are required.

*Employees covered by benefit terms:* At June 30, 2020, the following employees were covered by the benefit terms:

Active employees	<u>74</u>
	<u><u>74</u></u>

*Actuarial Methods and Assumptions:* Where consistent with the terms of the plan, actuarial assumptions have utilized the assumptions for the South Dakota Retirement System (SDRS as provided in the June 30, 2017 Actuarial Valuation Report. See Note 9 – Pension Note.

**Changes in the Total OPEB Liability:**

Beginning of Year Balances	\$ 124,257
Service Cost	14,264
Interest	5,337
Effect of Assumptions Changes or Input:	(3,813)
Benefit Payments	<u>(1,274)</u>
End of Year Balances	<u>\$ 138,771</u>

**Sensitivity of liability (asset) to changes in the discount rate:**

The following presents the total OPEB liability of the District calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate of 3.5%:

	<u>1%</u> <u>Decrease</u>	Current Discount <u>Rate</u>	<u>1%</u> <u>Increase</u>
Total OPEB Liability	\$ 154,633.00	\$ 138,771.00	\$ 125,132.00

For the year ended June 30, 2019, the School District recognized OPEB expense of \$17,556. At June 30, 2019 the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumption	<u>\$ 22,395.00</u>	<u>\$ 34,475.00</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ended June 30:

2021	\$	(1,688.00)
2022		(1,688.00)
2023		(1,688.00)
2024		(1,688.00)
2025		(1,688.00)
Thereafter		<u>(3,640.00)</u>
<b>TOTAL</b>	<b>\$</b>	<b><u>(12,080.00)</u></b>

**NOTE 11 - JOINT VENTURES**

The school district participates in the Prairie Lakes Educational Cooperative, a cooperative service unit (co-op) formed for the purpose of providing administrative services to the member school districts.

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

Baltic School District 49-1	7.9%	Howard School District 48-3	7.9%
Chester School District 39-1	5.5%	Madison Central School District 39-2	15.3%
Colman-Egan School District 50-5	7.2%	Oldham-Ramona School District 39-5	3.8%
Dell Rapids School District 49-3	15.5%	Rutland School District 39-4	3.4%
Flandreau School District 50-3	11.5%	Tri-Valley School District 49-6	15.1%
Garretson School District 49-4	6.9%		

The co-op's governing board is composed of one school board member representative from each member school district. 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 school district retains no equity in the net position of the co-op, but does have a responsibility to fund deficits of the co-op in proportion to the relative participation described above. Separate financial statements for this joint venture are available from the Prairie Lakes Educational Cooperative.

At June 30, 2020, this joint venture had total assets of \$112,245.12, total deferred outflows of resources of \$56,031.02, total liabilities of \$54,908.38, total deferred inflows of resources of \$24,708.43, and net position of \$88,659.33.

**NOTE 12 - RISK MANAGEMENT**

The school district is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended June 30, 2019, the school district managed its risks as follows:

**Employee Health Insurance:**

The School District joined the Northern Plains Insurance Pool. This is a Joint Power Authority authorized by SDCL. To be eligible for membership, an applicant must be a governmental unit and a member of the pool. The objective of the pool is to formulate, develop, and administer on behalf of the member organizations, a program of health coverage through pooling risks, self-insurance and joint purchases of insurance.

The pool's contract with its members requires that the members meet an annual participation requirement of seventy five percent of total eligible employees as defined by the benefits plan or plans. A member may voluntarily terminate participation in a plan funded through the pool effective

as the close of any plan year following completion of the member's initial participation period as defined by the Joint Powers Agreement.

The School District pays a monthly premium to the pool to provide health insurance coverage for its employees. The coverage offered is on the occurrence basis which provides for the payment of claims that occur during the period of coverage regardless of when the claim is reported.

Liability Insurance

The school district purchases liability insurance for risks related to torts; theft of, or damage to property; and errors and omissions of public officials from a commercial insurance carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Worker's Compensation

The school 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.

Unemployment Benefits

The school district has elected to be self-insured and retain all risk for liabilities resulting from claims for unemployment benefits.

The school district has an assigned fund balance in the General Fund in the amount of \$23,141.87 for the payment of future unemployment benefits.

During the year ended June 30, 2020, no claims were filed for unemployment benefits. It is not anticipated that any claims for unemployment benefits will be filed in the next fiscal year. An adjustment of \$486.41 was made during fiscal year 2020 to these benefits.

NOTE 13 – INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2020 were as follows:

<u>Transfer To:</u>	<u>Transfer From:</u>				<u>Totals</u>
	<u>General Fund</u>	<u>Pension Fund</u>	<u>Special Education</u>	<u>Capital Outlay</u>	
General Fund	\$	\$ 5,906.47	\$ 347.50	\$ 6,875.57	\$ 13,129.54
Preschool Fund	58,273.64		7,202.36		65,476.00
<b>Totals</b>	<b>\$ 58,273.64</b>	<b>\$ 5,906.47</b>	<b>\$ 7,549.86</b>	<b>\$ 6,875.57</b>	<b>\$ 78,605.54</b>

The School District transferred monies from the General Fund to the Preschool Fund to cover cash deficits. Monies were transferred from the Special Education Fund to the Other Enterprise Fund for preschool purposes and a transfer to general fund for interest earned; as well as a transfer from the Capital Outlay Fund to the General Fund for utility and expense purposes.

NOTE 14 – SIGNIFICANT CONTINGENCIES - LITIGATION

At June 30, 2020, the school district was not involved in any litigation.

## NOTE 15 – SUBSEQUENT EVENT

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the COVID-19 outbreak) and the risks to the international community as the virus spreads globally beyond its point of origin. In March, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the school's financial condition and liquidity. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the school is not able to estimate the effects of the COVID-19 outbreak on its financial condition or liquidity for fiscal year 2021 and future years.

**REQUIRED SUPPLEMENTARY INFORMATION  
GARRETSON SCHOOL DISTRICT NO. 49-4  
BUDGETARY COMPARISON SCHEDULE-BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<b>Actual Amounts (Budgetary Basis)</b>	<b>Variance Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Revenue from Local Sources:				
Taxes:				
Ad Valorem Taxes	\$ 1,252,210.00	\$ 1,252,210.00	\$ 1,327,233.34	\$ 75,023.34
Prior Years' Ad Valorem Taxes	12,000.00	12,000.00	3,058.75	(8,941.25)
Utility Taxes	125,000.00	125,000.00	141,350.68	16,350.68
Penalties and Interest on Taxes	3,000.00		3,294.55	3,294.55
Earnings on Investments and Deposits	5,000.00	5,000.00	10,262.08	5,262.08
Cocurricular Activities:				
Admissions	40,000.00	40,000.00	38,252.45	(1,747.55)
Other Pupil Activity Income	-		25,932.39	25,932.39
Other Revenue from Local Sources:				
Rentals	6,000.00	6,000.00	5,437.33	(562.67)
Medicaid Indirect Admin. Services	6,000.00	6,000.00	26.63	(5,973.37)
Other	22,337.00	22,337.00	6,687.87	(15,649.13)
Revenue from Intermediate Sources:				
County Sources:				
County Apportionment	20,000.00	20,000.00	13,636.71	(6,363.29)
Revenue from State Sources:				
Grants-in-Aid:				
Unrestricted Grants-in-Aid	2,081,311.00	2,081,311.00	2,167,644.23	86,333.23
Restricted Grants-in-Aid			1,704.75	1,704.75
Revenue from Federal Sources:				
Grants-in-Aid:				
Restricted Grants-in-Aid Received from Federal Gov't Through State	<u>126,160.00</u>	<u>126,160.00</u>	<u>94,143.00</u>	<u>(32,017.00)</u>
<b>Total Revenue</b>	<u><b>3,699,018.00</b></u>	<u><b>3,696,018.00</b></u>	<u><b>3,838,664.76</b></u>	<u><b>142,646.76</b></u>
<b>Expenditures:</b>				
Instruction:				
Regular Programs:				
Elementary School	825,582.58	825,582.58	1,111,874.36	(286,291.78)
Middle School	437,432.19	437,432.19	428,031.77	9,400.42
High School	647,059.05	647,059.05	636,115.17	10,943.88



**REQUIRED SUPPLEMENTARY INFORMATION  
GARRETSON SCHOOL DISTRICT NO. 49-4  
BUDGETARY COMPARISON SCHEDULE -BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Special Programs:				
Educationally Deprived	\$ 44,854.00	\$ 44,854.00	\$ 44,854.00	\$
Other Special Programs	30,661.64	33,411.64	37,819.75	(4,408.11)
Support Services:				
Pupils:				
Guidance	140,738.40	140,738.40	139,391.87	1,346.53
Health	5,750.00	12,850.00	12,810.22	39.78
Support Services - Instructional Staff:				
Improvement of Instruction	24,649.00	24,649.00	5,672.67	18,976.33
Educational Media	143,279.62	143,279.62	127,752.05	15,527.57
Support Services - General Administration:				
Board of Education	57,670.60	57,670.60	35,537.18	22,133.42
Executive Administration	143,855.78	148,855.78	148,469.18	386.60
Support Services - School Administration:				
Office of the Principal	206,530.39	206,530.39	182,624.21	23,906.18
Other	1,500.00	1,500.00	560.20	939.80
Support Services - Business:				
Fiscal Services	156,284.35	156,284.35	146,410.83	9,873.52
Operation and Maintenance of Plant	555,303.33	555,303.33	479,558.08	75,745.25
Pupil Transportation	190,137.87	190,137.87	178,859.88	11,277.99
Support Services - Central:				
Staff	1,020.00	1,020.00	302.75	717.25
Cocurricular Activities:				
Combined Activities	200,953.71	208,253.71	193,994.21	14,259.50
Contingencies	40,000.00	17,850.00		17,850.00
<b>Total Expenditures</b>	<u>3,853,262.51</u>	<u>3,853,262.51</u>	<u>3,910,638.38</u>	<u>(57,375.87)</u>
Excess of Revenue Over (Under)				
Expenditures	(154,244.51)	(157,244.51)	(71,973.62)	85,270.89
Other Financing Sources:				
Transfer In	166,864.32	166,864.32	13,129.54	(153,734.78)
Transfer (Out)	<u>(46,582.53)</u>	<u>(46,582.53)</u>	<u>(58,273.64)</u>	<u>(11,691.11)</u>
<b>Total Other Financing Sources:</b>	<u>120,281.79</u>	<u>120,281.79</u>	<u>(45,144.10)</u>	<u>(165,425.89)</u>
Net Change in Fund Balances	(33,962.72)	(36,962.72)	(117,117.72)	(80,155.00)
Fund Balance - July 1, 2019	<u>1,294,625.60</u>	<u>1,294,625.60</u>	<u>1,294,625.60</u>	
<b>FUND BALANCE - JUNE 30, 2020</b>	<u>\$ 1,260,662.88</u>	<u>\$ 1,257,662.88</u>	<u>\$ 1,177,507.88</u>	<u>\$ (80,155.00)</u>



**REQUIRED SUPPLEMENTARY INFORMATION  
GARRETSON SCHOOL DISTRICT NO. 49-4  
BUDGETARY COMPARISON SCHEDULE-BUDGETARY BASIS  
CAPITAL OUTLAY FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Revenue from Local Sources:				
Taxes:				
Ad Valorem Taxes	\$ 912,679.75	\$ 912,679.75	\$ 895,311.45	\$ (17,368.30)
Prior Years' Ad Valorem Taxes	2,500.00	2,500.00	1,904.99	(595.01)
Penalties and Interest on Taxes			1,123.55	1,123.55
Earnings on Investments and Deposits	1,500.00	1,500.00	6,875.57	5,375.57
Other Revenue from Local Sources:				
Contributions			3,098.51	3,098.51
<b>Total Revenue</b>	<u>916,679.75</u>	<u>916,679.75</u>	<u>908,314.07</u>	<u>(8,365.68)</u>
<b>Expenditures:</b>				
Instruction:				
Regular Programs:				
Elementary	43,600.00	43,600.00	37,643.12	5,956.88
Middle School	38,600.00	38,600.00	3,739.02	34,860.98
High School	43,600.00	45,600.00	45,520.31	79.69
Special Programs:				
Programs for Special Education	3,000.00	3,750.00	3,708.10	41.90
Other	4,000.00	4,000.00	903.00	3,097.00
Support Services - Instructional Staff:				
Educational Media	5,000.00	125,000.00	19,662.00	105,338.00
Support Services - General Administration:				
Executive Administration	2,000.00	2,000.00		2,000.00
Support Services - School Administration:				
Office of Principal	4,000.00	4,000.00		4,000.00
Support Services - Business:				
Fiscal Services	4,000.00	4,000.00	3,033.21	966.79
Facilities Acquisition and Construction	155,000.00	805,000.00	747,912.49	57,087.51
Operation and Maintenance of Plant	15,000.00	19,000.00	18,371.56	628.44
Pupil Transportation	30,000.00	30,000.00		30,000.00
Debt Services	333,412.00	333,412.00	333,071.89	340.11
Cocurricular Activities	27,000.00	27,000.00	26,055.53	944.47
<b>Total Expenditures</b>	<u>708,212.00</u>	<u>1,484,962.00</u>	<u>1,239,620.23</u>	<u>245,341.77</u>
Excess of Revenue Over (Under)				
Expenditures	208,467.75	(568,282.25)	(331,306.16)	236,976.09
Other Financing Sources (Uses):				
Transfer (Out)	(166,864.32)	(166,864.32)	(6,875.57)	159,988.75
<b>Net Change in Fund Balance</b>	41,603.43	(735,146.57)	(338,181.73)	396,964.84
Fund Balance - July 1, 2019	<u>798,989.54</u>	<u>798,989.54</u>	<u>798,989.54</u>	
<b>FUND BALANCE - JUNE 30, 2020</b>	<u>\$ 840,592.97</u>	<u>\$ 63,842.97</u>	<u>\$ 460,807.81</u>	<u>\$ 396,964.84</u>

**REQUIRED SUPPLEMENTARY INFORMATION  
GARRETSON SCHOOL DISTRICT NO. 49-4  
BUDGETARY COMPARISON SCHEDULE-BUDGETARY BASIS  
SPECIAL EDUCATION FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary) Basis)</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Revenue from Local Sources:				
Taxes:				
Ad Valorem Taxes	\$ 495,071.00	\$ 495,071.00	\$ 493,163.84	\$ (1,907.16)
Prior Years' Ad Valorem Taxes	1,200.00	1,200.00	2,491.79	1,291.79
Penalties and Interest on Taxes	500.00	500.00	605.18	105.18
Other Revenue from Local Sources:				
Earnings on Investments and Deposits			347.50	347.50
Medicaid Direct Services	4,000.00	4,000.00	30,185.06	26,185.06
Medicaid Indirect Administrative Services	500.00	500.00	5,765.79	5,265.79
Other	500.00	500.00	191.33	(308.67)
Revenue from State Sources:				
Restricted Grant in Aid	155,428.00	155,428.00	153,534.00	(1,894.00)
Revenue from Federal Sources:				
Grants-in-Aid:				
Restricted Grants-in-Aid Received from Federal Gov't through State	<u>93,385.00</u>	<u>93,385.00</u>	<u>93,385.00</u>	
<b>Total Revenue</b>	<u><b>750,584.00</b></u>	<u><b>750,584.00</b></u>	<u><b>779,669.49</b></u>	<u><b>29,085.49</b></u>
<b>Expenditures:</b>				
Special Programs				
Programs for Special Education	560,005.65	585,005.65	603,419.90	(18,414.25)
Support Services-Pupils				
Health			11,921.25	(11,921.25)
Psychological	19,000.00	31,000.00	21,758.50	9,241.50
Speech Pathology	68,300.36	68,300.36	66,733.85	1,566.51
Student Therapy Services	58,000.00	61,000.00	43,758.38	17,241.62
Support Services-Instructional Staff				
Improvement of Instruction	500.00	500.00		500.00
Support Services - Special Education				
Administrative Costs	56,362.87	56,362.87	46,794.11	9,568.76
Transportation Costs	17,997.25	17,997.25	13,053.37	4,943.88
Other Special Education Costs	<u>60,600.00</u>	<u>60,600.00</u>	<u>62.54</u>	<u>60,537.46</u>
<b>Total Expenditures</b>	<u><b>840,766.13</b></u>	<u><b>880,766.13</b></u>	<u><b>807,501.90</b></u>	<u><b>73,264.23</b></u>
Excess of Revenue Over (Under)				
Expenditures	(90,182.13)	(130,182.13)	(27,832.41)	102,349.72
Other Financing Sources (Uses):				
Transfer (Out)	<u>(12,500.00)</u>	<u>(12,500.00)</u>	<u>(7,549.86)</u>	<u>4,950.14</u>
<b>Net Change in Fund Balance</b>	<u><b>(102,682.13)</b></u>	<u><b>(142,682.13)</b></u>	<u><b>(35,382.27)</b></u>	<u><b>107,299.86</b></u>
Fund Balance - July 1, 2019	<u>71,246.91</u>	<u>71,246.91</u>	<u>71,246.91</u>	
<b>FUND BALANCE - JUNE 30, 2020</b>	<u><b>\$ (31,435.22)</b></u>	<u><b>\$ (71,435.22)</b></u>	<u><b>\$ 35,864.64</b></u>	<u><b>\$ 107,299.86</b></u>

GARRETSON SCHOOL DISTRICT NO. 49-4  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
Schedules of Budgetary Comparisons for the General Fund  
And for each major Special Revenue Fund with a legally required budget

**NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING**

The School 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 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 board at the first regular meeting held in the month of May of each year.
3. The proposed budget is published for public review no later than July 15 each year.
4. Public hearings are held to solicit taxpayer input prior to the approval of the budget.
5. Before October 1 of each year, the board must approve the budget for the ensuing fiscal year for each fund, except fiduciary funds.
6. After adoption by the 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 5 percent of the total school district budget and may be transferred by resolution of the 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 the 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 board.
10. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.
11. Budgets for the General Fund and each major special revenue fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**NOTE 2- USGAAP/BUDGETARY ACCOUNTING BASIS DIFFERENCES**

The financial statements prepared in conformity with USGAAP 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 school 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 RSI Schedule, the purchase of a school bus would be reported as an expenditure of the Support Services-Business/Pupil Transportation function of government, along with all other current Pupil Transportation related expenditures.

**REQUIRED SUPPLEMENTARY INFORMATION  
GARRETSON SCHOOL DISTRICT NO. 49-4  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY  
JUNE 30, 2020**

**TOTAL OPEB LIABILITY**

Service Cost	\$ 14,264
Interest on Total OPEB Liability	5,337
Effect of assumption changes or inputs	(3,813)
Benefit payments	<u>(1,274)</u>
Net change in total OPEB liability	14,514
Total OPEB liability, beginning	<u>124,257</u>
Total OPEB liability, ending	<u>\$ 138,771</u>

**Schedule of Required Supplementary Information**

**GARRETSON SCHOOL DISTRICT NO. 49-4**

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)**

**South Dakota Retirement System**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
District's proportion of the net pension liability (asset)	0.1328179%	0.1305214%	0.1213704%	0.1115763%	0.1170865%	0.1172325%
District's proportionate share of net pension liability (asset)	\$ (956,899)	\$ (553,579)	\$ 409,977	\$ (10,126)	\$ (2,731)	\$ (12,423)
District's covered-employee payroll	\$ 2,322,608	\$ 2,382,955	\$ 2,302,693	\$ 2,262,735	\$ 2,420,130	\$ 2,488,236
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-41.20%	-23.23%	17.80%	-0.45%	-0.11%	-0.50%
Plan fiduciary net position as a percentage of the total pension liability (asset)	107.3%	104.1%	96.9%	100.1%	100.02%	100.09%

\* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30 of the previous fiscal year

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**Schedule of Required Supplementary Information**  
**GARRETSON SCHOOL DISTRICT NO. 49-4**  
**SCHEDULE OF THE SCHOOL DISTRICT CONTRIBUTIONS**  
**South Dakota Retirement System**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Contractually required contribution	<u>\$ 139,357</u>	<u>\$ 142,977</u>	<u>\$ 138,472</u>	<u>\$ 134,674</u>	<u>\$ 145,226</u>	<u>\$ 149,443</u>	<u>\$ 155,625</u>
Contributions in relation to the contractually required contribution	<u>\$ 139,357</u>	<u>\$ 142,977</u>	<u>\$ 138,472</u>	<u>\$ 134,674</u>	<u>\$ 145,226</u>	<u>\$ 149,443</u>	<u>\$ 155,625</u>
Contribution deficiency (excess)	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
District's covered-employee payroll	\$ 2,322,608	\$ 2,382,955	\$ 2,302,693	\$2,262,735	\$ 2,420,130	\$2,488,236	\$2,594,475
Contributions as a percentage of covered-employee payroll	6.00%	6.00%	6.01%	5.95%	6.00%	6.01%	6.00%

GARRETSON SCHOOL DISTRICT NO. 49-4  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
Schedules of the Proportional Share of the Net Pension Liability (Asset) and  
Schedule of Contributions

CHANGES OF BENEFIT TERMS

No significant changes

CHANGES OF ASSUMPTIONS

Legislation enacted in 2017 modified the SDRS COLA. For COLAs first applicable in 2018, the SDRS COLA will equal the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0.5% 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%. That condition existed as of June 30, 2018 and exists again this year as of June 30, 2019. Future COLAs are assumed to equal the current restricted maximum COLA which was 2.03% as of June 30, 2018 and is 1.88% as of June 30, 2019.

The changes in actuarial assumptions decreased the Actuarial Accrued Liability by 1.5% of the Actuarial Accrued Liability based on the 2.03% COLA, reflecting the current and assumed future restricted maximum COLA of 1.88%.

Actuarial assumptions are reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2022 Actuarial Valuation and any recommended changes anticipated to be first implemented in the June 30, 2022 Actuarial Valuation.

# QUAM, BERGLIN & POST, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
110 WEST MAIN – P.O. BOX 426  
ELK POINT, SOUTH DAKOTA 57025

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(605) 356-3374

## 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  
Garretson School District No. 49-4  
Minnehaha County, South Dakota

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Garretson School District No. 49-4, Minnehaha County, South Dakota, (School District) as of June 30, 2020 for the year then ended, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated April 9, 2021.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control that we consider to be a significant deficiency, described in the accompanying Schedule of Audit Findings as Finding No. 2020-001.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is reported as Finding 2020-002 in the Schedule of Current Audit Findings.

## **School District's Response to Findings**

Garretson School District's response to the finding identified in our audit is in the accompanying Corrective Action Plan. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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 School 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 entity'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.



Quam, Berglin & Post, P.C.  
Certified Public Accountants

April 9, 2021

**GARRETSON SCHOOL DISTRICT NO. 49-4  
SCHEDULE OF AUDIT FINDINGS  
JUNE 30, 2020**

**PRIOR AUDIT FINDING:**

**Prior Other Audit Findings:**

**Prior Finding Number 2019-001:**

A significant deficiency was reported for a lack of segregation of duties for revenues. This comment results from the size of the district, which precludes staffing at a level sufficient to provide an ideal environment for internal control. This finding has not been corrected and is restated as a significant deficiency under current audit finding number 2020-001.

**Prior Finding Number 2019-002:**

There is a material weakness resulting from budgeted expenditures exceeding the budgeted total means of finance and the available fund balance. The district adopted a budget that did not reflect the means of finance. As a result, this transaction resulted in the use of fund balance in excess of available fund balance, creating a negative fund balance budget for the special education fund. This finding has not been corrected and is restated as a significant deficiency under current audit finding number 2020-002.

**CURRENT AUDIT FINDING:**

***Internal Control-Related Findings – Significant Deficiency:***

**Finding Number 2020-001:**

There is a significant deficiency resulting from a lack of segregation of duties for revenues.

**Criteria:**

In order to achieve proper internal control, it is necessary to have segregation of duties provided between performance, review and record keeping of the tasks related to revenue. Lack of this segregation of duties could adversely affect the organization's ability to record, process, summarize and report financial data consistent with management assertions.

**Condition, Cause and Effect:**

The size of the accounting staff employed by the entity precludes an adequate segregation of duties.

**Recommendation:**

We recommend that Garretson School District officials be cognizant of this lack of segregation of duties for revenues and attempt to provide compensating controls, whenever and wherever possible and practical.

**Corrective Action Plan:**

The Board of Directors have prepared a response to this finding.

***Compliance Related Finding:***

**Audit Finding Number 2020-002**

**Criteria:**

There is a material weakness resulting from budgeted expenditures exceeding the budgeted total means of finance and the available fund balance for the Special Education Fund.

**Condition, Cause and Effect:**

SDCL 13-11-2 requires that the school board adopt a levy sufficient to meet the budget for the year for each governmental fund. The district adopted a budget that did not reflect the means of finance. As a result, this transaction resulted in the use of fund balance in excess of available fund balance, creating a negative fund balance budget for the special education fund.

**Recommendation:**

We recommend that Garretson School District officials be aware of and adhere to the budgetary requirements and supplement budgets when necessary in the future.

**Corrective Action Plan:** The Board of Education has prepared a response as shown on the following page.

**Audit Finding Number 2020-003:**

**Criteria:**

There is a material weakness resulting from budgeted expenditures exceeding the budgeted total means of finance and the available fund balance for the General Fund.

**Condition, Cause and Effect:**

SDCL 13-11-2 requires that the school board adopt a levy sufficient to meet the budget for the year for each governmental fund. The district adopted a budget that did not reflect the means of finance.

**Recommendation:**

We recommend that Garretson School District officials be aware of and adhere to the budgetary requirements and supplement budgets when necessary in the future.

**Corrective Action Plan:** The Board of Education has prepared a response as shown on the following page.

# Garretson School District 49-4

*"Growing Our Future – Every Child, Every Day"*

505 Second Street., P.O. Box C  
Garretson, South Dakota 57030  
(605) 594-3451  
FAX (605) 594-3443  
Website: [www.garretson.k12.sd.us](http://www.garretson.k12.sd.us)

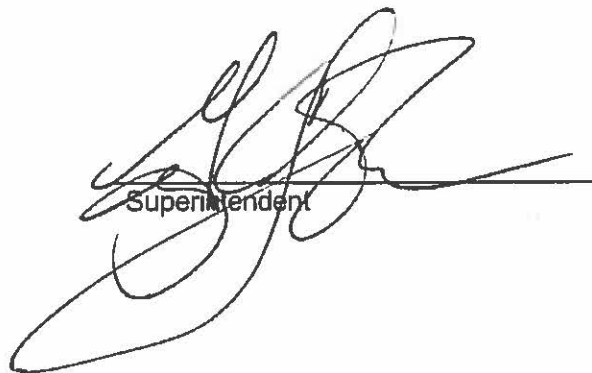
Guy Johnson, Superintendent  
Jacob Schweitzer, Business Manager  
Chris Long, Middle/High School Principal  
Teresa Hulscher, Elementary Principal

## CORRECTIVE PLAN OF ACTION June 30, 2020

Garretson School District No. 49-4 has considered the lack of segregation of duties for the revenues function. At this time, it is not cost effective for Garretson School District to hire the additional staff needed to achieve segregation of duties. Alternate procedures have been implemented by Garretson School District to decrease the likelihood that financial data is adversely affected.

The School District's Board will continue to monitor the budgets, and, if the expenditures are anticipated to exceed the annual appropriation, and/or the fund balance the School District will adopt a supplemental appropriation to utilize unobligated fund balances only up to the maximum allowable.

  
Business Manager

  
Superintendent



**South Dakota High School Activities Association**  
**P.O. Box 1217 ❖ Pierre, SD 57501**  
**Phone (605) 224-9261      FAX: (605) 224-9262**

## **SCHOOL BOARD RESOLUTION**

### **Authorizing Membership in the South Dakota High School Activities Association**

By resolution, the School Board of:

---

(Name of School District or School)

has authorized membership in the South Dakota High School Activities Association for the high school(s) under its jurisdiction as hereinafter listed:

---

This is to be for the period which begins July 1, 2021 and ends on June, 30, 2022 with the supervision, control, and regulation of any and all high school interscholastic activities being delegated to said Association.

In addition, the above-mentioned School Board has ratified the Constitution, By-Laws, and rules of the South Dakota High School Activities Association as of July 1, 2021 and agrees to conduct its activities programs within the framework of these instruments.

---

Date of Resolution

---

President of Board

---

Superintendent of Schools

**Due By:**

**July 15, 2021**



## SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

### 2021 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2021**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

#### AMENDMENT NO. 1

Yes

No

\_\_\_\_\_  
Name of Member School

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature (Superintendent or Principal)

\_\_\_\_\_  
Signature (School Board President)

**Unless there are TWO signatures, this ballot will be unacceptable and declared void.**

**BALLOTS DUE: May 31, 2021**

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION PROPOSED  
AMENDMENTS TO CONSTITUTION AND BYLAWS**

**AMENDMENT NO. 1**

CONSTITUTION, PAGE 7 Article III Section II

**SECTION 2. BASIS FOR CLASSIFICATION BY ENROLLMENT.** When member schools are classified according to enrollment for participation in the various athletic or fine arts activities sponsored by the Association, Average Daily Membership (ADM) based on enrollment in grades 9-11, as documented by member schools on the SD SIMS NET Average Daily Membership Report form. The ADM shall be the basis upon which schools are classified. A copy of the enrollment data will be received from the Department of Education by the Executive Director of the South Dakota High School Activities Association on the first Friday in December of each reclassification/alignment year. Reclassification and alignments for all sports and fine arts activities shall be done at the same time so that the two-year periods are concurrent for all activities.

**Amend Article III, Section 2 of the SDHSAA Constitution as Follows:**

**SECTION 2. BASIS FOR CLASSIFICATION BY ENROLLMENT.** When member schools are classified according to enrollment for participation in the various athletic or fine arts activities sponsored by the Association, ~~Average Daily Membership (ADM) based on enrollment in grades 9-11, as documented by member schools on the SD SIMS NET Average Daily Membership Report form. The ADM shall be the basis upon which schools are classified. A copy of the enrollment data will be received from the Department of Education by the Executive Director of the South Dakota High School Activities Association on the first Friday in December of each reclassification/alignment year~~ **reflective of actual figures collected by the South Dakota Department of Education on the last Friday in September of each reclassification/alignment year will be utilized to establish classifications.** Reclassification and alignments for all sports and fine arts activities shall be done at the same time so that the two-year periods are concurrent for all activities.

**Rationale:** Due to changes within the South Dakota Department of Education's reporting mechanisms, the change was suggested to the SDHSAA Executive Staff as the Average Daily Membership (ADM) is becoming increasingly more difficult to determine and calculate within schools. Minimal changes and evaluations may be need to be made to the figures used for classification within sports to reflect the calculation date, but in general, the numbers already calculated in September are reflective of school rank and order as to the ADM calculation.



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION  
2021 OFFICIAL ELECTION BALLOT  
WEST RIVER AT-LARGE REPRESENTATIVE  
TERM: JULY 1, 2021 TO JUNE 30, 2024**

**West River At Large Representative-** to be filled by an Athletic/Activity Director

This position is currently vacant. The West River At-Large nominee may be from any SDHSAA member school with a high school attendance center physically located West of the Missouri River in South Dakota. This position must be filled by an Athletic/Activity Director. This is a **THREE (3) YEAR POSITION. Any member school may nominate a person for this position and all member schools have the opportunity to vote.**

You may vote for one candidate.

The deadline for the return of this ballot is **May 31, 2021.**

- James Bagwell, Crazy Horse
- Cooper Garnos, Lyman
- Kelly Messmer, Harding County
- Todd Palmer, Sturgis Brown

\_\_\_\_\_  
Name of Member School

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature (Superintendent or Principal)

\_\_\_\_\_  
Signature (School Board President)

**Unless there are TWO signatures, this ballot will be unacceptable and declared void.**



### **James Bagwell, Crazy Horse**

My name is James Bagwell. I have been in the education field for 7 years. I have served as the Dean of Students/ Athletic Director at Crazy Horse School for the past 6 years. For the last 3 years I have also served as the region 7B boys' basketball chairman. I played collegiate basketball and received my undergraduate degree from the University of Mary in Bismarck, North Dakota. I also obtained a Master of Education Administration degree from Concordia University- Nebraska. Being a former student athlete myself, I understand the value of athletics and education. I look forward to continuing to serve the state of South Dakota and our athletes.

### **Cooper Garnos, Lyman**

Cooper Garnos is currently teaching, coaching, and serving as the Activities Director at Lyman High School in Presho. Cooper has thirty years of experience in the South Dakota educational system. Cooper is a graduate of Lyman High School and received his bachelors of education from DWU, his Masters from SDSU, and his Education Specialist degree from the University Sioux Falls. Over the course of his thirty-year career in education, Cooper has been a Head High School Coach for GBB, BBB, and Golf. He has also assisted with high school FB. Cooper played basketball collegiately at USD and DWU. At DWU he was honored to be one of the team captains for the Tigers. Cooper's K-12 experience is as follows: he has served seven years as a High School Principal, seven years as Activities Director, and four years as a Superintendent.

Cooper also served thirteen years in the South Dakota Legislature. Eight years in the House of Representatives and five years in the Senate. Cooper served in leadership roles as a Majority Whip and chaired the Senate Education and Taxation Committees. Cooper is married to wife Mary Jo and they have three children, Chesney, Cruz, and Canyon. Mary Jo works for the State of SD as a County Nurse for Lyman County.

### **Kelly Messmer, Harding County**

My name is Kelly Messmer and I am the Principal and Athletic Director at Harding County High School. I have been in education and athletics for 24 years, with my last 11 at Harding County. I have been a teacher, coach, and administrator in both large and small school districts, and I understand the dynamics of both settings. I have a passion for high school extra-curricular activities and believe students who participate in both fine arts and/or athletics become well-rounded adults and contributors to society.

I will always have an open ear and an honest answer for anyone wanting to give suggestions or ideas to make our great organization even better. I would be honored and humbled to be elected to the SDHSAA Board of Directors and be a voice for all members.

**Todd Palmer, Sturgis Brown**

My name is Todd Palmer and I am currently the Director of Activities for the Meade School District. My career in education started in the fall in 1992 when I was offered my first teaching/coaching contract at Stanley County. In the 29 years since, I have had the opportunity to serve the students of South Dakota as a teacher, coach, official and administrator. During those years I have also been fortunate to server the SDHSAA in many different capacities. I have served on the Native American Advisory Council as the official representative. I was the Region 5 officials coordinator for both basketball and volleyball. I served on the Calendar Committee that was commissioned by SDHSAA to look at revamping the calendar due to new NFHS protocols pertaining to football. I was asked by then Executive Director Wayne Carney to sit on one of the interviewing committees for the new Executive Director. As the AD in Chamberlain, I hosted numerous SoDak 16 contests in both Volleyball and Basketball. I currently serve as the Awards Chairperson for the SDIAAAA and am the secretary for the Black Hill Conference. I am humbled to be nominated for the West River At-Large position as an AD and take the task of representing all the schools of South Dakota, as do all the sitting board members and former board members.

I was honored to be nominated with all of the quality individuals that were nominated at the Annual Meeting in Pierre on April 20, 2021. If you have any questions of myself, please feel free to email ([todd.palmer@k12.sd.us](mailto:todd.palmer@k12.sd.us)) or call (605-381-0698) and I would be happy to visit with you. To carry on the long-lasting servant leadership that all of those who have served our state as a member of the board is what I look forward to doing if your school would feel so inclined to cast your vote for myself. If one of the other very qualified nominees is chosen by the membership, I will support them 100 percent.



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION  
2021 OFFICIAL ELECTION BALLOT  
DIVISION III REPRESENTATIVE- SUPERINTENDENT  
TERM: JULY 1, 2021 TO JUNE 30, 2023**

**Division III Representative-** To be filled by a SDHSAA member school Superintendent.

This position is currently held by by Dr. Jerry Rasmussen, Dakota Valley Superintendent. The Division III Representative nominee may be from any SDHSAA member school with a 2020-21 ADM from Todd County at 442.270 to Tiospa Zina at 126.777. The position must be filled by a Superintendent. **THIS IS A TWO (2) YEAR POSITION** and the person elected is unable to run for re-election in the Division III slot. **Any member school may nominate a person for this position and all member schools have the opportunity to vote.** Member schools in the Division III Group include: Todd County, Tea Area, Belle Fourche, West Central, Dakota Valley, Vermillion, Sioux Falls Christian, Lennox, Lakota Tech, Pine Ridge, Madison, Little Wound, Milbank, Cheyenne-Eagle Butte, Custer, Tri-Valley, Chamberlain, Dell Rapids, Sisseton, Canton, Hot Springs, Beresford, Hamlin, Lead-Deadwood, Wagner, Elk Point-Jefferson, Red Cloud, Winner, Mobridge-Pollock, Sioux Valley, St. Francis, Flandreau, Redfield, McLaughlin, Groton Area, Baltic, Hill City, St. Thomas More, and Tiospa Zina. Groton Area is ineligible due to already having a member on the Board of Directors.

You may vote for one candidate.

The deadline for the return of this ballot is **May 31, 2021.**

Derek Barrios, Elk Point-Jefferson

\_\_\_\_\_  
Name of Member School

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature (Superintendent or Principal)

\_\_\_\_\_  
Signature (School Board President)

**Unless there are TWO signatures, this ballot will be unacceptable and declared void.**

## **Derek Barrios, Elk Point-Jefferson**

I am completing my 13<sup>th</sup> year in education, and all my experience as an educator and coach have been served throughout our great state. I taught science and coached JH Girls BB in Kimball for one year. I then taught science and coached football and track in Arlington for four years. Following that, I served as 7-12 Principal in Custer for three years. I then spent two years as Elementary Principal/Superintendent in Faulkton before settling into my current role as Superintendent at the Elk Point-Jefferson School District for the past three years.

My time as a student in the state of South Dakota has also played a role in my development as leader. I was involved with Fine Arts and Athletics throughout my years as a student in the Brookings School District. During my time in education, I have been involved in various capacities with AdvancED, SASD Delegate Assembly, SDHSAA Football Advisory Committee, and the SDHSAA COVID-19 Task Force, as well as various roles within the communities I have lived. These experiences, with different sized schools across many regions of the state, have contributed to my growth as an educator.

I have been married to my wife, Amanda, for almost 12 years. We have two children, Addilyn (4<sup>th</sup>) and Kroy (JK). The students of South Dakota are at the forefront of the many decisions we make as leaders in our state. I would be honored to continue my commitment to serving the students of South Dakota, as well as our member schools, as a member of the SDHSAA Board of Directors.



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION  
2021 OFFICIAL ELECTION BALLOT  
DIVISION IV REPRESENTATIVE- ATHLETIC/ACTIVITY DIRECTOR  
TERM: JULY 1, 2021 TO JUNE 30, 2026**

**Division IV Representative-** To be filled by an Athletic/Activity Director.

This position is currently filled by Craig Cassens, Faulkton High School Principal. The Division IV nominee may be from any SDHSAA member school with a 2020-21 ADM from 121.422 to 2.000. The Division IV schools include Parker with a 2020-21 ADM of 121.422 to Elk Mountain with a 2020-21 ADM of 2.000. This position must be filled by an Athletic/Activity Director. The person elected will serve a five-year term on the SDHSAA Board of Directors and is unable to run for re-election. **Any member school may nominate a person for this position and all member schools have the opportunity to vote.** Member schools in the Division IV Representative Group include: Parker, Flandreau Indian, Rapid City Christian, Webster Area, Deuel, Bennett County, Parkston, Garretson, Stanley County, Dupree, Hanson, Bon Homme, Deubrook, McCook Central, Crow Creek, Elkton, Great Plains Lutheran, White River, Platte-Geddes, Lower Brule, Wolsey-Wessington, Miller, Chester Area, Howard, Ipswich, Gregory, Aberdeen Roncalli, Lyman, Viborg-Hurley, Timber Lake, Britton-Hecla, Irene-Wakonda, Northwestern, Philip, Clark, Arlington, Burke, Andes Central, Castlewood, Scotland, Bridgewater-Emery, Colman-Egan, Alcester-Hudson, Wall, Newell, Warner, New Underwood, Marty, Centerville, Rosholt, Florence, Avon, Faulkton, DeSmet, Crazy Horse, Plankinton, Kadoka, Mount Vernon, Highmore-Harrold, Gayville-Volin, Ethan, Waverly-South Shore, Kimball, Estelline, Aberdeen Christian, Woonsocket, Menno, Sully Buttes, Faith, Gettysburg, Canistota, Corsica-Stickney, Freeman, Lemmon, Wilmot, Frederick Area, Oelrichs, Wessington Springs, Colome, Wakpala, Takini, Willow Lake, Montrose, Hitchcock-Tulare, Armour, Dell Rapids St. Mary, James Valley Christian, Lake Preston, Edgemont, Iroquois, Summit, Henry, Jones County, McIntosh, Bowdle, Selby, Sanborn Central, Waubay, Tiospaye Topa, Harding County, Langford, Marion, Rutland, Oldham-Ramona, Tripp-Delmont, Eureka, Bison, McCrossan Boys Ranch, White Lake, Freeman Academy, Sioux Falls Lutheran, Herried, Leola, Dakota Christian, Edmunds Central, Hoven, Sunshine Bible Academy, Mitchell Christian, Doland, SD School for the Blind & Visually Impaired, and Elk Mountain. Avon and Wakpala are ineligible due to already having members on the Board of Directors.

You may vote for one candidate.

The deadline for the return of this ballot is **May 31, 2021.**

- Kyle Courtney, Rapid City Christian
- Eric Denning, Mount Vernon
- Jeff Kusters, Frederick Area
- Brent Mareska, Tiospaye Topa
- Jon Meyer, Waverly-South Shore

\_\_\_\_\_  
Name of Member School

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature (Superintendent or Principal)

\_\_\_\_\_  
Signature (School Board President)

**Unless there are TWO signatures, this ballot will be unacceptable and declared void.**

**Kyle Courtney, Rapid City Christian**

I was born and raised in Guthrie Center, Iowa (which is about an hour west of Des Moines). I was a two-sport athlete in basketball and baseball in both high school and college. I am a 2007 graduate of Pillsbury Baptist Bible College (Minnesota) and spent time as an Asst. Men's Basketball Coach for 2 seasons after graduating. I started my teaching/coaching career in Gardendale, AL at Tabernacle Christian School where I spent 2 years. From there I took a teaching/coaching position at Valley Christian Academy in Santa Maria, California where I spent 3 years. I got back closer to home when I came to Rapid City Christian and I am just finishing up my 7<sup>th</sup> year here where I serve as Activities Director and head boys' basketball coach. I have 12 years of experience in education, 14 years of experience in coaching, and 6 years as an Activities Director. I have been a Head Basketball Coach for 10 years (and an Assistant for 4 years before that) and have also coached baseball, golf, and track at various points in my career as well.

I believe extra-curricular activities (both athletics and fine arts) are a very important part of education and can play a vital role in shaping our young men and women. The ability to teach life lessons through these activities is something I am very passionate about. I love coaching because I am very competitive, but more so because of the ability to be a positive impact on young people's lives, which is also why I love being an Activities Director and working with extra-curricular activities every day! I have a great passion for Christian Education, which is why I have been in Christian schools throughout my career. My wife, Gloria, and I have been married for 13 years and we have 3 children: Grace, Colin, and Madelyn. We love living in the great state of South Dakota. If selected to this position I would consider it an honor to serve the SDHSAA member schools and their student athletes. Thank you for your consideration.

**Eric Denning, Mount Vernon**

My name is Eric Denning. I am finishing my 26th year at Mount Vernon High School. I currently serve as our 6-12 principal and well as the Activities Director for the MVP Cooperative. My experience and involvement in co-curricular activities is vast. I have served as our school's activity director for the last 16 years. I have been our boys' basketball coach for the last 24 years, and currently still serve in that capacity. I have guided our school through a complete sports consolidation, and have experience in both Class A and Class B. I have served as a Region Chair in both basketball and volleyball. I have also worked closely with the SDHSAA in leadership positions as part of both the basketball advisory board, as well as the in season/out of season committee. I also currently serve as the Region 5 Representative on the SDIAAA Executive Committee as well as the SDIAA Scholarship Selection Committee.

**Jeff Kusters, Frederick Area**

Greetings! My name is Jeff Kusters, and I am running for the Division IV Athletic Director position on the SDHSAA Board of Directors that is being vacated due to the end of Chairman Cassen's term. I will be entering my 26th year in the field of education/athletics next fall (all in South Dakota) and am currently the Superintendent, High School Principal, and Athletic Director with the Frederick Area School District.

I feel my past experiences would serve me well if elected to this position. I currently serve as a Region representative with the South Dakota Interscholastic Athletic Administrators Association and also as Chairman of the Lake Region Conference. I will serve as our Region Chairman for Boys' Basketball next year, and I have also served as a Region Director with the South Dakota Football Coaches Association and several years as a Region Director for Golf; including one year as State Tournament Director with that activity. I spent 15 years in the US Army National Guard and US Army Reserve, and have also served municipal government roles in the communities I have called home; which included a 14-year stint as Mayor.

I have been married to my wife, Christine, for nearly 30 years; and all four of our children have benefited from being a part of both athletics and the arts. If elected to serve with this organization, I would hope to continue the past practice of affording our students the many wonderful choices of activity involvement outside the classroom. I would truly appreciate your vote and would consider it an honor to serve on the SDHSAA Board of Directors. Thank you for your time and consideration with this process!

**Brent Mareska, Tiospaye Topa**

My name is Brent Mareska and I am the current Supt/HS Principal/AD at Tiospaye Topa School in Ridgeview, SD. I have held that position for the past 6 years. Currently I reside in Timber Lake, SD where I taught for 11 years and served as Activities Director for 10 of those years. I have coached many sports over the years at all levels as well as been a certified basketball official for over 15 years. I am excited for this opportunity and it is an honor to be nominated.

**Jon Meyer, Waverly-South Shore**

Jon Meyer is currently the superintendent and athletic director at Waverly-South Shore School. He is in his fifteenth year in education, having worked two years at South Shore School and then the past thirteen at Waverly-South Shore. He is in fourth year as district superintendent, tenth year as athletic director, ninth year as student council advisor, and third year as chairman of the Eastern Coteau Conference. During his tenure as athletic director, Jon has served as region tournament chair in both volleyball and girls basketball.

Outside of school he has served for seventeen years on his church council, including the last fourteen as council chairman. His past service work includes eleven years on the South Shore town council, the last four of which he served as town mayor; six years on the Great Plains Lutheran High School Board of Directors; and three years on the Northeast Technical High School Board of Directors, including one year as vice-president. Jon and his family (his wife, Emily, and their children, Elizabeth, Matthew, Rachel, and Isaac) live in South Shore.

**Garretson School District 49-4**  
**Executive Summary**  
**Summer Covid Recommendation**

**Contact: Guy Johnson**  
**Phone: 594-3452**

**Purpose:**

To provide information regarding the plans for graduation and summer programming related to the COVID-19 pandemic.

**Explanation:**

Our recommendation at this time is to finish out the year staying the course on our expectations within the schoolhouse. Mandatory mask usage when distancing is not possible.

Graduation will be held on May 22, 2021 at 1:00 in the New Gym. Similar to other events with a crowd, the use of face coverings will be highly recommended. Students will be spaced three feet apart, with additional space between rows of spectators. The HS band will not be “live” at the event. We will allow the “rose” event, but will recommend that students put on a mask before going out into the crowd. Length of this part of the ceremony will be limited. Graduates’ bins will be placed in the commons as they have in the past. While the graduates will exit the building for a receiving line, our recommendation will be that the crowd disperse upon completion of the ceremony.

Recommendations for summer programming.

- Move to a “masks recommended,” but not required status.
- Allow outside groups to use the facility according to policy KLD.
- Return to “normal capacity” for use of the weight room.
- Continue to track attendance at all practice / workout sessions in order to inform parents if a student does become infected, we would notify parents that another student participant has tested positive, so they should watch for symptoms.

**Recommendation:**

Board action to adopt these measures to allow us to proceed with graduation planning as well as planning for summer programming.



**FAMILY AND MEDICAL LEAVE POLICY**

**POLICY STATEMENT**

The Garretson School District shall comply with the mandatory provisions of the Family and Medical Leave Act of 1993 (FMLA) as authorized by 29 USC §2601 et seq. The superintendent shall administer this policy adopted by the board, setting forth the rights and procedures granted by the Act, and shall ensure compliance with this policy either personally, by delegation, or by some combination of personal supervision and delegation. For the purposes of this policy, an employee's right to take leave under the Family and Medical Leave Act and the district leave policy, any full-time certified staff employed by the district during the last twelve (12) months is deemed an eligible employee and is covered by this policy. Any certified staff member employed less than full-time must have been employed by the school district for at least one thousand two hundred fifty (1,250) hours during the previous twelve (12) months to be an eligible employee for purposes of this policy. A classified staff (support staff) employee must have been employed within the district for twelve (12) consecutive months and worked for the district at least one thousand two hundred fifty (1,250) hours within those twelve (12) months to be deemed an eligible employee.

**PROCEDURES FOR IMPLEMENTING FAMILY AND MEDICAL LEAVE**

- A. An eligible employee for FMLA leave under this policy shall be entitled up to a total of sixty (60) days (twelve (12) weeks) of FMLA leave per school year (July 1 to June 30) for the following qualifying reasons:
  1. The BIRTH and first year care of a newborn child (including circumstances which require leave to be taken prior to the birth of the child);
  2. The ADOPTION or FOSTER PLACEMENT of a child (including circumstances which may require leave to be taken prior to actual placement of the child);
  3. The care for an employee's spouse, son or daughter, or parent who has a SERIOUS HEALTH CONDITION; OR
  4. The employee's own SERIOUS HEALTH CONDITION that makes the employee unable to perform his or her job.
  
- B. Not all absences of an employee due to illness to the employee or family member constitutes FMLA leave due to a serious health condition under #3 and #4 above. Serious Health Condition means an illness, injury, impairment, or physical or mental injury that involves inpatient care in a hospital or residential medical care facility OR continuing treatment of the employee or family member by a health care provider due to incapacity requiring the employee to be absent from work for more than three (3) calendar days for continuing treatment of a chronic or long term health condition. (Continuing treatment means two (2) or more visits to a health care provider or when the employee or family member is under continuing supervision of the health care provider due to a serious long-term or chronic condition or disability, which cannot be cured). Short-term absences due to conditions which require only very brief treatment (if any) and recovery do not qualify for FMLA leave, although the employee would still be entitled to take sick leave pursuant to the district's sick leave policy if the employee is covered under the district's sick leave policy. The flu would be an example of such a situation. (The days taken under the district's sick leave policy but not qualifying for FMLA leave would not be deducted from the sixty (60) days of FMLA leave to which the employee is entitled in each twelve (12) month period).
  
- C. The employee taking FMLA shall be required to count and apply accrued paid sick leave days and personal leave toward the twelve (12) weeks of FMLA leave. A classified employee shall also be required to apply paid vacation days and leave against the sixty (60) days of FMLA leave to which eligible employees are entitled. If the employee does not have sufficient accrued paid sick leave

combined with paid personal leave (and for classified employees, also paid vacation days) equal to the period FMLA leave is taken, the employee is still entitled to the total twelve (12) weeks FMLA leave within the one (1) year period for FMLA qualifying reasons. When FMLA leave is taken in such instances, the difference between the employees' accrued paid leave and the sixty (60) days of FMLA leave to which the employee is entitled shall be on an unpaid leave basis.

- D. During the period of FMLA leave, the employee is entitled to continuation of any employee group health benefits that the employee was receiving when the employee began taking FMLA leave. The school district shall continue to pay its portion of the group health insurance premiums, and it shall be the employee's responsibility to continue to pay for his or her portion of said premiums. Upon return to work, the employee shall be entitled to his or her same position or any equivalent position at the same rate of pay and benefits which the employee received at the time FMLA leave began (subject to changes in district policy, in the negotiated agreement relative to salary and health insurance benefits, and subject to the district's reduction-in-force policy). A return to work during the last two (2) or three (3) weeks of a semester from FMLA leave by certified staff shall also be subject to certain restrictions as set forth in the Special Rules section. The employee shall not accrue additional benefits during the period FMLA leave is taken without pay.
- E. In the case of birth, adoption, or foster placement, the FMLA leave entitlement for childcare ends after the child reaches the age of one (1), or twelve (12) months after the adoption or placement. FMLA leave to care for a child/parent also includes the right to take FMLA leave by or for a step-parent/step-child or a person recognized as acting as a parent or a guardian (or adult with whom child resides pursuant to SDCL 13-28-10).
- F. In cases where both spouses are employed by the school district, the combined total of FMLA leave for both employees for birth, adoption, foster placement, or parent shall be limited to twelve (12) weeks total. However, this limitation does not apply to employee-spouses taking FMLA leave due to other serious health conditions of a family member.
- G. The school district, at the request of the employee, may agree to allow the employee to take FMLA leave intermittently or on a reduced hours basis, subject to the recommendations of the superintendent and approval by the school board.
- H. When FMLA leave is foreseeable in connection with birth, adoption, or foster placement of a child, or for family or employee illness, the employee shall provide thirty (30) days prior written notice of the request for FMLA leave (or as soon as possible if the employee becomes aware of the need for FMLA leave less than thirty (30) days prior to the surgery or other event) and shall make a reasonable effort to schedule treatment, including the need for intermittent and reduced hours leave, so as to not duly disrupt the operations of the school district.
- I. The district may require health provided verifications of the serious health condition from the employee's health care provider and may also require the employee to obtain a second medical opinion (at the district's expense). In the case of an employee's serious illness, in addition to the current sick leave policy requirements, the employee shall provide certification by his or her health care provider certifying that the employee is able to return to work and is able to meet the essential functions of the job.
- J. If an employee does not return to work after the FMLA leave period has expired, all employee benefits shall cease to be paid by the school district and the school district may also require the employee to reimburse the school district for

insurance premiums paid by the district while the employee was on unpaid FMLA leave, unless the failure to return to work was due to the serious health condition that entitled the employee to take FMLA leave initially or due to other circumstances beyond the control of the employee.

- K. The superintendent or designee will be available to assist employees who want to apply for FMLA leave. FMLA request forms are available at the superintendent's office.

**SPECIAL RULES SECTION APPLICABLE TO CERTIFIED EMPLOYEES**

The following special rules apply to any certified employee who takes FMLA leave under this policy and who is employed principally in an instructional capacity.

1. If FMLA leave begins with more than five (5) weeks left in the semester, the superintendent may require the employee to continue taking leave until the end of the semester, if:
  - a. The employee will be gone from work at least three (3) weeks for any of four qualifying reasons (II. A. 1-4); and
  - b. The employee would return to work in the last three (3) weeks of the semester.
2. If FMLA leave begins during the last five (5) weeks of the semester, the superintendent may require the employee to continue taking leave until the end of the semester, if:
  - a. The employee would be gone from work at least two (2) weeks for a qualifying reason (II. A. 1, 2, or 3);
  - b. The employee would return to work in the last two (2) weeks of the semester.
3. If FMLA leave begins during the last three (3) weeks of the semester, the superintendent may require the employee to continue taking leave until the end of that semester if the employee would be absent more than five (5) working days for a qualifying reason (II. A. 1, 2, or 3).
4. If the school district requires a teacher to extend FMLA leave under these special rules, the extended leave shall be counted against the employee's FMLA leave allotment.

Questions on these special rules should be addressed to the superintendent or designee.

**UNEXPIRED TERM FULFILLMENT**

When a vacancy occurs on the board for a reason allowed by law, the remaining board members are responsible for the appointment of a new board member.

Appointments to unexpired terms will be made by the board as follows:

1. An announcement of the vacancy will be published in the official newspaper.
2. The announcements will invite individuals to submit applications or nominations to the board by a date set by the board. An application form may be obtained at the school business office.
3. The board will meet in executive session to discuss qualifications, interests, attitudes and goals of the potential candidate.
4. The board will interview potential appointees in executive session.
5. The appointment of the new member will be made by a majority of the board members at an open meeting.
6. Action on the appointment will be included on the published agenda for the meeting.

The new appointee will qualify as if elected, at or before the next school board meeting. He will serve until the next succeeding election, at which time a successor will be elected to serve the unexpired term.

Established by law

LEGAL REFS.: SDCL 3-14-1 through 3-14-4  
13-8-25; 13-8-44

### VISITORS TO THE SCHOOLS

The board and staff of the school district welcome members of the community and other interested persons to visit the district schools. School improvements often come from suggestions originating in such visits.

The superintendent will encourage visitors to observe our schools; provide for appropriate hospitality for visitors; channel expressions of approval as well as constructive criticism to the board; ensure that such visits will enhance the effect of the educational program.

All visitors must report to the school office and receive permission to be on the school grounds. Any person on school property who has not registered with the school office will be requested to report to the office for permission to remain. Any request to be on school property for any purpose deemed by the school to be disruptive of the educational process will be denied permission to remain.

If a visitor refuses to leave the school grounds, creates any disturbance, or attempts to disrupt the educational process, the school is directed to request aid from the local law enforcement agency.

**ADMISSION OF FOREIGN EXCHANGE STUDENTS**

Foreign exchange students must meet all district entrance requirements (i.e., age, place of residence, immunizations). ~~Students who are citizens of a foreign country will be considered residents if they meet one of the following requirements:~~

- ~~\* The student resides with his/her parent(s) or legal guardian.~~
- ~~\* The student is a participant in a foreign exchange program approved by the school board.~~
- ~~\* The student is accepted as a resident under SDCL 13-28-10.~~
- ~~\* The student is in the United States with appropriate documentation (Form I-20) from the United States Department of Justice - Immigration and Naturalization Services.~~

Proper I-20 forms (US Department of Homeland Security documents) and the other required papers must be processed by the district, the student, and the sponsoring organization before an international student can be formally admitted to school. The school board reserves the right to limit the number of foreign exchange students, require a proficiency level of English, and limit participation to grades 10-12 in order to insure the continued quality of educational programming in the school district.

LEGAL REFS.: SDCL 13-27-3.1, 13-28-5, 13-28-7.1, 13-28-9, 13-28-10  
Immigration Reform and Control Act of 1986

### STUDENT ABSENCES AND EXCUSES

A student's contribution to and achievement in class are directly related to attendance. Both students and parents/guardians must understand that students miss a vital portion of their education when they are absent from school.

While it is true that written work can be completed for makeup, class instruction, presentations, discussions, some audio-visual presentations, or student-teacher interaction can never be made up.

Certain absences of students will be excused by the principal on receipt of a written, signed explanation or phone call from the parent/guardian. These absences will include:

1. Illness or quarantine;
2. Bereavement or serious illness in family;
3. Weather so inclement as to endanger the health of the child;
4. Observance of major religious holidays.

A child may also be excused for other exceptional reasons with approval of the school administrator. Also with such approval, students may be excused from school attendance for up to five (5) days each year for attendance at a state or nationally recognized youth program of educational value.

In instances of chronic or irregular absence reportedly due to illness, the school administration may request a physician's statement certifying such absences to be justifiable. Any absence other than an excused absence is considered truancy.

LEGAL REFS.: SDCL 13-27-6; 13-27-6.1; 13-27-7; 13-27-8; 13-27-9

CROSS REF.: JEG, Exclusions and Exemptions from School Attendance

## INTERROGATIONS AND SEARCHES

### Searches by Staff

The right of inspection of students' school lockers is inherent in the authority granted school boards and administrators. This authority may be exercised as needed in the interest of safeguarding children, and their own and school property.

School-owned property, including lockers and school owned or issued technology, may be searched by Garretson School District administrators at any time, for any reason.

Illegal or items reasonably determined to be a threat to the safety or security of others may be seized by school authorities at any time.

~~Nevertheless, exercise of that authority by school officials places unusual demands on their judgment so as to protect each child's constitutional rights to personal privacy and protection from coercion and to act in the best interest of all students and the schools.~~

~~The following rules apply to the search of school property assigned to a specific student (locker, desk, etc.), and the seizure of items in his possession:~~

- ~~1. There should be reasonable cause for school authorities to believe that articles are kept in the locker, desk, or other storage space whose possession constitutes a crime or rule violation.~~
- ~~2. Search of an area assigned to a student should be for a specifically identified item, and should be conducted in his presence and with his knowledge.~~
- ~~3. General housekeeping inspection of school property may be conducted with reasonable notice.~~
- ~~4. Illegal items (drugs, weapons, etc.) or other possessions reasonably determined to be a threat to the safety or security of others may be seized by school authorities at any time.~~

### Searches of Student Property by Police

A proper search warrant is required for any search of a student's personal property kept on school premises; however, if the police have reason to believe any item that might pose an immediate threat to the safety or security of others is kept in a student locker, desk, or other storage space, searches may be conducted without a previously issued warrant.

### Interrogations by Police

The school district has legal custody of students during the school day and during hours of approved extracurricular activities. It is the responsibility of the school administration to make an effort to protect each student's rights with respect to interrogations by law enforcement officials. Therefore:

1. When law enforcement officials find it necessary to question students during the school day or periods of extracurricular activities, the school principal or his/her designee will cooperate. An effort will be made to contact the student's parents/guardians so that the responsible individual may be notified of the situation.
2. Parents/guardians will not be contacted in child abuse cases if the law enforcement official requests confidentiality.



3. If custody and/or arrest is involved, the principal will request that all procedural safeguards, as prescribed by law, be observed by the law enforcement officials.

CROSS REF.: JFA, Student Due Process Rights

Adoption date: January 11, 2010

Revised June 14, 2021

# Garretson Student Handbook 2021-2022



A Source of Information on  
School Policies, Behavioral Standards, Curriculum and  
Activities

Grades K-12

Garretson School District No. 49-4  
Garretson, South Dakota

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## Standards and Guidelines 6-12

All students in the Garretson Schools, 6-12, and their parents should be familiar with the policies included in this section. Items are listed alphabetically. For your convenience a complete list of topics is found in the Table of Contents.

### ACADEMIC ELIGIBILITY POLICY

This policy will apply to all students in extra-curricular activities in grades 6-12. This includes anyone associated with the team including managers and statisticians.

Below is the recommended Academic Eligibility Policy:

1. All South Dakota High School Activities Association (SDHSAA) requirements and policies must be met.
2. Students will be eligible for the first two (2) weeks of each semester of the school year. Upon week three (3) and week 20 (second week of second semester) of the school year, a grade report will be run Monday morning at 11am. A grade report will be run every subsequent Monday of the school year at 11am with the exception listed in #3 below.
3. The first two weeks of Quarter 2 and Quarter 4, there will be no grade checks. Students with no failing grades for Quarter 1 and Quarter 3 will be eligible those two (2) weeks. Students that failed a Quarter 1 or Quarter 3 class will be ineligible for the first week of Quarter 2 and Quarter 4. .

*\*Students with a failing grade either Quarter 1 or Quarter 3 may remain ineligible the second week of Quarter 2 and Quarter 4 if they still have incomplete work from the previous quarter.*

4. Students will be ineligible if:
  - They have one (1) or more failing grades in a class. The student is ineligible for all school-sponsored activities held Monday through Saturday of that week. If the next week the student continues to have a failing grade in that same class, the student, teacher, coach/advisor and administrator will meet to discuss circumstances and factors leading to the failing grade.
  - Parents of students with failing grades will be contacted and informed of the failing grade and details of the ineligibility period. This contact will be made by the instructor or administration (Principal/Activities Director).
  - Students will still be allowed to practice and attend home events. They will not attend events in which they would be required to be absent from school.
  - Eligibility will be reinstated if they have no failing grades when the next eligibility report is run.
  - Failing grades due to missing or incomplete work as a result of an excused/exempt absence will not result in eligibility during the time period in which a student is allowed per school policy to complete that work. (1 day for every day absent + 1 day).

### ACADEMIC LETTERING POLICY

A student can earn an academic letter by accumulating a grade point average of 3.5 or higher for current school year. (Note: All subjects in which the student is enrolled in will be counted in the accumulation of the GPA.)

The awards will be given out in the following order:

First Year Lettering	Letter "G" with Academics
Second Year	Lamp of Learning Pin
Third Year	Lamp of Learning Pin
Fourth Year	Lamp of Learning Pin

### ACCESSORIES IN LOCKERS

All book bags, backpacks, gym bags and coats or jackets will remain in the students' lockers throughout the school day.

### ACTIVITY TICKETS

Students may purchase activity tickets in the main business office. Students must present their activity ticket or have an electronic photo of their ticket for admittance into home athletic events. Student tickets are \$20 and adult tickets are \$40.

The price of admission to all athletic events will be \$5.00 for adults, \$3.00 for students.

Senior citizens (62 and older and residents of the Garretson School District) are admitted free to all Garretson school activities except tournaments sponsored by other organizations

## ATHLETICS

Football, Soccer, Cross Country, Boys Basketball, Girls Basketball, Wrestling, Volleyball, Track, and Golf are the major sports offered at Garretson High School. Students who wish to participate in two or more sports during a season must work with both head coaches to create a mutually acceptable schedule.

Extra-curricular activity may present up to three (3) awards that are sponsored by the school. Additional awards will be at the discretion of the coach or advisor and any expenses incurred for these awards will be the responsibility of the coach or advisor.

### ATHLETIC LETTERING POLICY:

An athlete who letters for the first time will be awarded a cloth letter "G". All subsequent letters will be recognized by certificate.

1. Football – To win an award, a player must have played in at least one-half of the total quarters of season games.
2. Basketball – A player must have played in at least  $\frac{1}{4}$  of the total season games.
3. Soccer – Player must appear in over 50% of varsity halves.
4. Track –
  - A. Set a school record
  - B. Qualify and go to State Meet
  - C. Earn a total amount of points set up by the coach
5. Wrestling – To win an award, a wrestler must earn at least 72 points. Points are awarded as follows:
  - A. Double actual team points earned for varsity matches and tournaments.
  - B. Actual team points earned for junior varsity matches.
  - C. Qualify and go to the State Meet.
6. Cross Country – Place in Conference or Region Cross Country Meet or earn a total amount of points set up by the coach.
7. Volleyball – Must participate in half the number of total games.
8. Golf – To win an award, a player must participate as a member of the varsity team in at least one half of the scheduled meets.
9. Cheerleading – Varsity Cheerleaders will be awarded a varsity letter at the end of the year if they fulfill these requirements: Cheerleaders begin each school year with fifteen (15) merit points. If a varsity cheerleader does not lose all merit points through the demerit guidelines or is not removed from the squad by the coach, administration, or athletic director.
10. Club Softball – To win an award, a player must play in at least 50% of the defensive innings.
11. Fine Arts – To win an award a student will be required to earn a total of 40 points during their four years of high school in order to letter in Speech and Theater. After the initial letter the student must continue to earn at least 15 points every subsequent year to earn another drama pin.
12. Club Baseball – To win an award a player must play in at least 50% of the defensive innings.
13. Trap Club – Athlete must average 18 points or more per round in competition play at the end of the season.
  - Athlete must not miss any competition weeks (weeks 4-8) during the season.
  - Athlete participates in the State Tournament.
  - Athlete must participate consistently with the team for 2 years or more.

Athletes may receive awards in any sport for conscientious attendance at practice even though failing to meet the listed requirements. The coaching staff will make the final decision.

### ATTENDANCE

Any person having control of a child, who is not younger than five or older than six years old by the first day of September, or any child who, by the first day of September, is at least six years old, but who has not exceeded the age of eighteen, shall cause the child to regularly attend some public or nonpublic school for the entire term during which the public school in the district in which the person resides, or the school to which the child is assigned to attend, is in session, until the child reaches the age of eighteen years, unless the child has graduated or is excused as provided in this chapter

Attendance is taken in each class and study hall and a record is kept of absences from each class. Hours of absence will be accumulated and recorded on report cards each nine weeks and on permanent school records at the end of each school year.

The following regulations apply to all students and pertain to absences of all types. Administrative discretion will be used when necessary.

Be aware that a note from home does not automatically excuse a student from school. A note is merely a request to have a student excused. The school reserves the right to excuse a student from school.

- A. **Absenteeism:** Absence from school during regularly scheduled school hours.
  1. Generally, the only absences excused are:
    - Personal illness
    - Family emergency (death, serious illness)
    - Funeral
    - Dental or medical appointments that cannot be made on Saturdays or after school hours.

- a. School sponsored activities
  - b. Parental request 6-12: Parental request will be discouraged for repair of vehicles, shopping without parents, employment or babysitting outside of the home, oversleeping, recreational trips and vacations without parents, or missing class to study for another class. Lessons assigned and class discussions for the duration of a parental request absence becomes the responsibility of the student and the parents and should be made up in advance or immediately upon return to school whenever possible.
2. If a student is expected to be absent, parents should call the school by 8:30am. If no call or email is received by 8:30am, the school will call the home and make every effort to contact a parent to verify the absence. A written excuse is not necessary if a phone call has been made by the parent.
  3. A student shall not leave school during the school day without reporting to the principal's office or attendance clerk and obtaining permission prior to the absence. Failure to report to the office shall result in an unexcused absence.
  4. If a student becomes ill while in school, he/she shall report to the principal's office or attendance clerk. An attempt will be made to contact a parent before allowing the student to go home. All students will be asked to list two (2) additional people whom the school may call if contact cannot be made with either parent.
  5. If a student knows he/she is going to be absent, he/she should communicate the intended absence to his/her teachers and make arrangements to make up all school work before the absence.
  6. In the case of an excused absence, an unexcused absence or truancy, the student shall be afforded the opportunity to make up the work and receive full credit. Students will be given at least as many school days as they were absent plus one additional school day to make up the work for full credit. The following example will illustrate the above policy: Student A misses three days of school. Monday, Tuesday, and Wednesday. He now has four school days to make up the work missed and receive full credit, Thursday, Friday, Monday, and Tuesday. It will be the sole responsibility of the student to make arrangements with the teacher for assignments and class activities missed during a parental request absence. If a grading period ends within the allowed time to make up work due to an absence, an "incomplete" shall be recorded. Incompletes become a "failure" if not made up within time allowed although teachers may extend deadlines under unusual circumstances.
  7. Attendance will be taken every period of the day.

All absences, excused or unexcused will be processed as follows for students in grades 6-12.

Students who miss more than 15 minutes of a class period will be assessed one absence. Students who are late to the beginning of a class by 15 minutes or less will be assessed one tardy.

1. After a student has been absent five (5) times, the student and parent/guardian will be notified by the high school office. The notification will stress the importance of attendance in school achievement. The parent will also be informed that should the number of absences exceed eight (8) the student may be dropped from the class. A student conference or referral to a counselor will also take place at this time.
2. After a student has been absent seven (7) times, a second student and parent notification will be given emphasizing the importance of attendance for that class period the remainder of the semester. Also included in the notification will be detailed information regarding policy relating to the number of allowed absences and consequences for exceeding this number.
3. After a student has been absent eight (8) times from any class during a semester, notification will be given to the parent of the student stating this fact and further, that any additional absences may result in dropping the student from the course.

When the student has been absent from any class nine (9) times during a semester, the student may be deemed to not have sufficient credit in the affected class to obtain a passing grade and will be dropped from the course with an "F" recorded. A student may be referred to the Board of Education for long term suspension in the event a student no longer has at least three (3) valid classes.

4. A student who is dismissed from a class because of excessive absences will be afforded the opportunity to buy back one absence per class per semester by spending 3 hours in Saturday School. If this is done the student may remain in the class and still obtain full credit as long as they do not accumulate any more absences in that particular class.

**For Clarification:**

- (1) School Sponsored Activities. No count for any school related activities. (Athletic contests, music, debate, field trips, and any other approved by the School Administration or Counselor.)
- (2) Absences due to prolonged illness, hospitalization, counseling, or a series of medical treatments will be counted as one (1) absence whenever the number of absences reaches three consecutive school days and the treatment is supported by a physician's statement.
- (3) Absences due to bereavement or serious illness in the student's immediate family will be counted as one (1) absence.
- (4) A student may be excused for any other exceptional reason with approval by the Administration.

**B. Tardiness:** Tardiness is defined as failure to be at the assigned work station when the final bell rings. A student who is late arriving for any period class must report to the study hall where the tardy must be accounted for. An admit slip to enter class or study hall will be given upon receiving accountability.

A student will receive a warning for the first tardy received each nine week period. A student will receive a detention for each subsequent tardy. Exceptions will be made if the tardy is caused by circumstances beyond the student's control. Each situation will need to be confirmed by school officials before the exception will be granted. Each exception must meet reasonable criteria and the satisfactory judgment of the principal. A student assigned five (5) tardies in a nine-week period will be assigned an automatic Saturday School. Every subsequent tardy in that nine week period will result in a Saturday School.

**C. Truancy:** Unexcused Absence from school. One day, or any part thereof, equals one violation.

Any student absent from school without proper notification will receive a Saturday School assignment. The student may be subject to the assignment of multiple Saturday Schools or a short-term suspension depending on the severity or repeat violations of the truancy policy.

**BUILDING HOURS**

The school building will be locked until 7:25a.m. Students will not be allowed in the school building before 7:25am. Students will not be allowed to remain in the building after 3:20p.m. unless they are under adult supervision. All doors-will be locked after 8:20 and not reopened until 3:15p.m..

Custodians will lock ALL school doors at 4:00 p.m. with the exception of the gym lobby doors on the nights there are events.

From 8:00am until the start of the school day, students are expected to be in the commons unless students have arranged to be with another teacher. In order to cut down on excessive traffic in the Middle School and Senior High complex, the following additional procedures apply:

1. Custodians will lock all outside doors at 4:00 p.m. on nights when there are no activities.
2. All sponsors of activities will remain in the building until students have left. If necessary, students may wait in the area just inside the front doors.
3. The advisors of any non-athletic activity held after 6:15pm will notify the night custodian (or request that they be notified) as to when the doors should be unlocked and locked.
4. Coaches will require players or participants to remain in the practice area at all times during practice.
5. Arrangements will be made so that a coach is the last to leave after everyone is out of the locker room and the door is locked.

A student in the school during non-building hours and is not under the direct supervision of a school employee or a responsible adult designated by a school official will be subject to disciplinary action based upon the frequency and seriousness of the violation.

## **BUSING**

The Garretson School District has provided a fleet of buses for those who ride to school on them and the Board of Education has employed reliable, responsible and trained people to drive these buses. The bus driver is an official representative of the school and has full authority to discipline students on the bus. It is the duty of each student who rides the bus to do his/her part to keep the buses in good condition and to abide by the stated rules.

Violation of these rules could mean a reprimand, detention, or cancellation of bus privileges on all buses. If a student is removed from a bus, that student will have to obtain other means of transportation at no expense to the school district.

- A. Students should be on time. If the bus had to wait as much as one minute at each stop, it would be 20 to 30 minutes late to school.
- B. The loading of students will be done at regular stops and loading zones only. Students should not stand in the traffic lanes while waiting for the bus or rush to the bus. Students should not approach the bus until it has come to a complete stop.
- C. All students must be seated while the bus is in motion.
- D. Arms and hands must be kept inside the bus.
- E. The aisles must be kept as clear as possible. Traffic through them must not be blocked.
- F. Boisterous or profane language will not be tolerated.
- G. Absolutely no smoking and/or possession of drugs or other controlled substances will be permitted on the bus.
- H. The bus driver is responsible for the safety and welfare of the students in the bus and should never be bothered or distracted in any way which will interfere with responsible, safe driving. Rowdiness, pushing, crowding, shouting or unnecessary noises will not be permitted.
- I. All school buses must stop for railroad crossings as a matter of safety as well as law. Students must be quiet at this time.
- J. Students will assist the driver in keeping the interior of the bus clean. No food, gum or drink will be consumed on the bus. The throwing of anything on the bus will not be tolerated. It is against the law to throw anything from a vehicle on the streets or highways.
- K. Students will immediately report to the driver any damage occurring on the bus. The party responsible, or their parents, will be held responsible for the total cost of the property replacement or repair.
- L. Students will not open or close the windows without the permission of the bus driver.
- M. Bus drivers will not discharge riders at any other place than the regular stops without proper written authorization from the parent or school official.
- N. If it is necessary to cross the road when leaving the bus, students shall cross at least 10 feet in front of the bus in full view of the driver, and cross only after looking to be sure no vehicles are approaching from either direction, and at the signal of the driver.
- O. In the event of road emergency, students are to remain in their seats unless otherwise directed by the bus driver.
- P. Each student is expected to inform the driver if he/she is not returning on the bus. If the student fails to do this, the driver is relieved of responsibility.
- Q. Courtesy is expected at all times, both to the driver and to the other passengers on the bus.
- R. Non-bus students are discouraged from riding on an incidental basis and will not be allowed to do so without prior approval from the administration.
- S. The Garretson School District realizes that cell phone use is an important line of communication between parents and their child
  - Cell phones may be used for emergency purposes only.
  - Cell phones may be placed on vibrate but may not be visible while on the school bus.
  - Using the cell phone for taking pictures/vidoe of self or others to transmit or store, and/or illegal activities will be considered inappropriate use of the cell phones.
  - Parents/students will assume any and all responsibility for loss of the phone and will be responsible for its safe keeping.

## **BUSING FOR STUDENT ACTIVITY TRIPS**

- A. All school district bus rules will be in effect.
- B. Students taking part in school sponsored activities must use school provided transportation when going out of town. They can be released to their parents if the parents come to the person in charge and sign a release form. The parents may transport his/her own son or daughter home from the activity.
- C. C. For Fan Bus:
  1. There will be a charge which will be determined at the time of the activity trip.
  2. A minimum of 25 paid riders will be necessary before arrangements will be made for a spectator bus.
  3. Only students in grades six through twelve are permitted to take the bus for "away" games.



4. The bus leaves for home immediately after the game.
5. Adults may ride spectator bus.

## CELL PHONES

The use and possession of cell phones in the general classroom are prohibited at the Garretson School during normal school hours (8 a.m.-3:25 p.m.) unless permission is granted by the classroom teacher. Cell phones shall be kept in student lockers during the school hours listed above with the exception listed below.

Students may be asked to remove wearable electronic devices during class and place them in their lockers or have teachers hold them until after the class is over. If it continues to be an issue a student may be asked to either leave these devices at home or leave them in the office during the school day.

Students found violating this policy will have their ECD confiscated and turned in to the office. A parent will be contacted and come to the school to retrieve the confiscated device.

Students who continue to violate this policy (third offense or greater) may have their ECD confiscated for a reasonable period of time pending a conference with parents/guardians and a resolution of an investigation into the matter.

**EXCEPTION:** For Garretson Middle and High School Students...The use of cell phones and electronic devices will be allowed in the school's "PHONE ZONE" which is identified as the main entrance area, lunchroom ramp and lunchroom during the dedicated lunch periods, respectively.

## CHEATING OR ACTING IN A DISHONEST OR UNFAIR MANNER

Any student caught cheating or plagiarizing on any test and/or assignment **may** have a zero assigned to that test and/or assignment. All cases will be referred to the principal and the teacher will notify the parents of the infraction. Disciplinary action will be taken and will be left up to the discretion of the teacher and the principal.

## CHURCH NIGHT – WEDNESDAY

There are to be no school activities scheduled on Wednesday evening after 6:15. Only state sanctioned events will be scheduled on Wednesday evening.

## CONDUCT AT SCHOOL ACTIVITIES

Students are encouraged to attend and support all school sponsored functions. The following rules apply.

### A. School Parties, Mixers or Dances

1. All administration approved school parties, mixers, or dances may continue until 12:00am.
2. Any person admitted to a dance or party must remain in the school building until he/she is ready to leave. No one will be allowed to re-enter the dance or party after having once left. Doors may be closed or locked one-half hour after the start of dance or party.
3. Proper conduct must be observed. Chaperones may remove immediately any student misbehaving. Any student ejected for misbehavior may be excluded from future mixers and/or activities for the remainder of the school year.
4. All faculty members, their escorts, wives, or husbands, school board members, their escorts, wives, or husbands, and parents are welcome to attend the dances (provided they abide by school rules).
5. Combination Jr. & Sr. High dances may be permitted with prior approval from the administration.
6. Any party, mixer, or dance will have as many adult chaperones as classes invited.

### B. Athletic Events, Assemblies, Concerts, Plays, and Programs:

**Garretson students (Pre-K through grade 8) must have parental supervision at all school activities outside of the regular school day. These events are being held for the enjoyment and educational benefit of all students. Students Pre-K through grade 8 who are not supervised will be asked to leave the stadium or school.**

**Students are expected to watch the game and support the team. Food and drink may not be brought from outside of the school to these activities.**

**Good sportsmanship is one of the primary purposes of the high school interscholastic athletic program and it is essential for the success of these programs.**

## CONFIDENTIALITY

The Family Educational Rights and Privacy Act (FERPA) affords parents and students over 18 years of age ("eligible students") certain rights with respect to the student's education records. They are:

- (1) The right to inspect and review the student's education records within 45 days of the day the Garretson School District receives a request for access.
- (2) The right to request the amendment of student's education records that the parent or eligible student believes are inaccurate or misleading.
- (3) The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that FERPA authorizes disclosure without consent.
- (4) The right to file a complaint with the U.S. Department of Education concerning alleged failures by the Garretson School District to comply with the requirements of FERPA. The name and address of the Office that administers FERPA is:

U.S. Department of Education  
Family Policy Compliance Office  
400 Maryland Ave, SW  
Washington, DC 20202-8520

## **FERPA DIRECTORY INFORMATION:**

The Garretson School District may disclose information contained in an education record of a student which would not generally be considered harmful or an invasion of privacy if disclosed, such as:

- Student's name
- Address
- Telephone listing
- Electronic mail address
- Photograph
- Date and place of birth
- Major field of study
- Dates of attendance
- Grade level
- Participation in officially recognized activities and sports
- Weight and height of members of athletic teams
- Degrees, honors, and awards received
- The most recent educational agency or institution attended
- Student ID number, user ID, or other unique personal identifier used to communicate in electronic systems but only if the identifier cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a PIN, password, or other factor known or possessed only by the authorized user
- A student ID number or other unique personal identifier that is displayed on a student ID badge, but only if the identifier cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a PIN, password, or other factor known or possessed only by the authorized user.

A copy of these policies and regulations may be obtained in the superintendent's office of the School District. Complaints regarding violation or rights accorded parents and students should be submitted to the Superintendent of Schools of the Garretson School District.

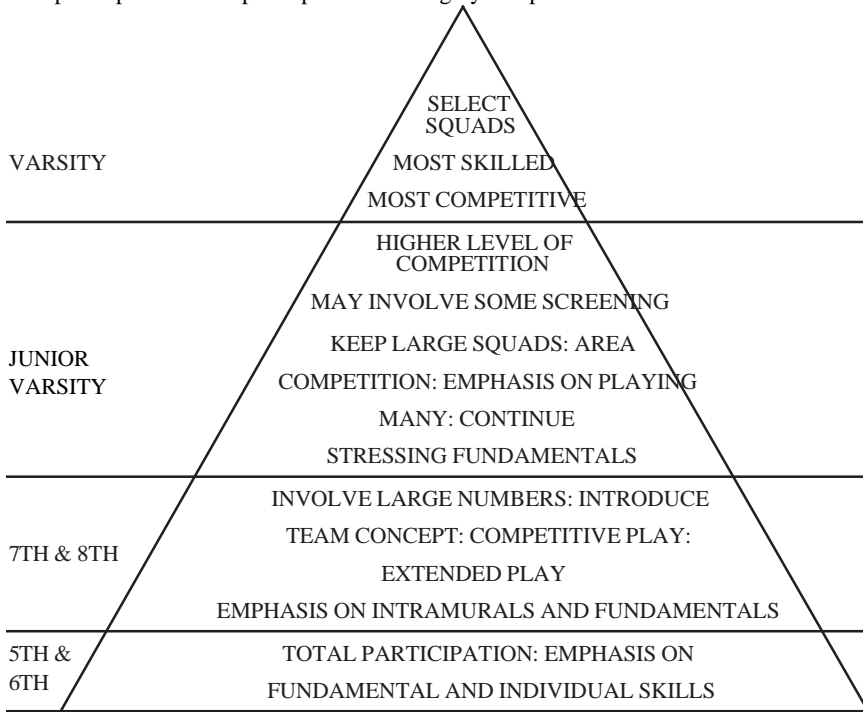
## **CO-CURRICULAR ACTIVITIES PHILOSOPHY I.**

### **PURPOSE:**

- A. For the student: Co-curricular programs provide opportunities for developing fine school morale; for being sportsmanlike hosts to visiting fans, officials, and athletes; and for exercising the qualities of fair play and courtesy. Co-curricular activities should be considered a part of the school curriculum, educational in the purpose and conduct.
  - B. For the participant: Competition offers an opportunity to develop skills, learn team concepts, attain a high level of fitness, promote friendships, and learn and practice good sportsmanship. It is fully intended that co-curricular competition develops the understanding that the rules of the activity are similar to the rules of everyday life.
  - C. For the community: Co-curricular programs encourage wholesome school/community relations under constructive conditions. These programs provide entertainment, a sense of pride, and a vehicle for fans to make a positive impression of our community to others outside the Garretson School District.
- II. THE SCHOOL PROVIDES:
- A. An opportunity for every student to participate in some phase of the activities
  - B. Leadership in the form of coaches and other supervisors
  - C. Necessary equipment and facilities
- III. THE STUDENT PROVIDES:
- A. Sacrifice, self-discipline, desire, determination, and dedication
  - B. A good attitude which would include:
    1. High regard and willingness to conform to training rules
    2. Proper care and accounting of equipment
    3. Acting as a representative of the school, student body, and community
    4. An understanding of the team concept before individual goals
- IV. THE PARENTS PROVIDE:
- a. Positive encouragement to their son or daughter
  - b. Support and enforcement of training rules
  - c. Support to the program in which their son or daughter is participating
- V. CO-CURRICULAR COACHES AND SUPERVISORS PROVIDE THE FOLLOWING:
- A. The proper ideals of sportsmanship, ethical conduct, and fair play.
  - B. Emphasis of the values derived from participating in the activity fairly.
  - C. Cordial courtesy to visiting teams, officials, and participants.
  - D. A respectful relationship between visitor and host.

- E. The respect, integrity, and judgement of officials.
- F. A thorough understanding and acceptance of the rules of the game and/or activity standards of eligibility.
- G. Leadership, use of initiative and good judgement by the participants on the team.
- H. Recognition that the purpose of activities is to promote the physical, mental, moral, social, and emotional well-being of the individual players.

The chart shown below describes the Garretson Schools Athletic Philosophy at the various level of the program. The base of the triangle represents total participation. The apex represents the highly competitive level.



**CURFEW**

The incorporated towns within our school district have established curfews. The City of Garretson cooperates with the school district in extending that curfew 1/2 hour beyond the ending time of a school activity. Students are expected to cooperate with these city ordinances. They can be found below:

**ORDINANCE NO. 594**

AN ORDINANCE OF THE CITY OF GARRETSON, SD, AMENDING THE MUNICIPAL ORDINANCES OF THE CITY OF GARRETSON, SD, BY AMENDING TITLE 8, MISCELLANEOUS OFFENSES, CHAPTER 8-4, MINORS.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF GARRETSON, SD:

Section 1. That Chapter 8-4, of the Municipal Ordinances of Garretson, SD, is hereby amended to read as follows:

**8-4-1 CURFEW HOURS AND EXCEPTIONS**

No person under the age of eighteen (18) years shall be or remain in or upon the public streets, alleys, parks, playgrounds, public grounds, public places, public buildings, public places of amusement and entertainment, vacant lots, or other unsupervised public places within the city between the hours of 11:00 p.m. and 6:00 a.m. of the following day, unless accompanied by his or her parent, guardian or other adult person having the care and custody of the person or where the person is upon an emergency errand or legitimate business directed or authorized by his or her parent, guardian or such other adult person having the care and custody of the person. The provisions shall not apply to any minor within the half hour following the formal dismissal time of any service or authorized activity of any church, school, club or other adult sponsored organization provided said minor shall have actually attended said service or authorized activity.

**8-4-3 RESPONSIBILITY OF PARENTS OR GUARDIANS**

It shall be unlawful for the parents, guardian or other adult person having the care and custody of a person under the age of eighteen (18) years to knowingly permit such a person to be or remain in or upon the public streets, alleys, parks, playgrounds, public grounds, public places, public buildings, public places of amusement and entertainment, vacant lots or other unsupervised public places within the City between the hours of 11:00 p.m. and 6:00 a.m. of the following day, except when the person is accompanied by his or her parent, guardian or other adult person having the care

and custody of the person or when the person is upon an emergency errand or legitimate business directed or authorized by his or her parent, guardian or other adult person having the care and custody of the person.

Adopted this 14th day of December, 2009.

## **DANGEROUS ITEMS**

The Board recognizes the importance of establishing and maintaining a safe and orderly school environment for students, staff and community. Students must feel safe and secure in the school setting to benefit from the educational program.

The possession of firearms and dangerous weapons in school buildings, vehicles or on school premises is a Class I misdemeanor and is strictly prohibited by this policy. (This does not include law enforcement officers.)

A dangerous weapon is defined as: any firearm, air gun, knife, instrument, object, destructive device, explosive material or substance, whether animate or inanimate that is calculated or designed to inflict death or serious bodily injury.

SDCL 13-32-7. Possession of firearms on or in elementary or secondary school premises or vehicle as misdemeanor--Exceptions. Any person, other than a law enforcement officer or school sentinel acting pursuant to § 13-64-1, 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 noisemaking 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. This section does not apply to starting guns while in use at athletic events, firearms, or air guns at firing ranges, gun shows, and supervised schools or sessions for training in the use of firearms. This section does not apply to the ceremonial presence of unloaded weapons at color guard ceremonies.

**Source:** SL 1961, ch 49; SL 1979, ch 120; SL 1982, ch 86, § 145; SL 1990, ch 129; SL 1991, ch 147, § 1; SL 1993, ch 142; SL 2002, ch 90, § 1; SL 2013, ch 93, § 8.

Any student who brings an item fitting the above definition on to any school premises, vehicle, or building leased for any school function, activity, or event may be expelled for not less than twelve months and will be referred to law enforcement authorities. Any student who threatens to inflict death or serious bodily injury by way of written message, verbal message, telephone message, or e-mail message will be subject to the same consequences. The Superintendent shall have the authority to recommend to the school board that the expulsion requirement be modified on a case by case basis but may not increase the length of the period of expulsion.

## **DETENTION**

Students that are assigned to detention will report on the day specified by the principal. If a student cannot come before school because of transportation problems, an effective alternative may be worked out by the principal.

### **1. Detention – Middle School and Secondary School**

A detention can be assigned by any certified and/or classified employee of the Garretson School District. Detention will be conducted every morning from **7:30AM-8:00AM** as needed. Exceptions may be made if the absence is caused by circumstances beyond the student's control.

The absence will be confirmed by the principal before the exception is granted. An unexcused absence from an assigned detention will result in the student being assigned a subsequent detention.

A school staff member may assign an informal detention which is a detention served with the assigning staff member. Some infractions will require Saturday School, detention, and suspension-

## **DISCIPLINE POLICY**

A student in violation of a Garretson School policy will be assigned the appropriate consequence per the school-adopted discipline chart. It will be the student's responsibility to work around the inconveniences of family obligations, work, and school and community activities. Exceptions will be made if the absence is caused by circumstances beyond the student's control. Each situation will need to be confirmed by the principal before the exception will be granted. Each exception must meet reasonable criteria and the satisfactory judgment of the principal.

The administration of Garretson School reserves the right to implement effective disciplinary measures after due process procedures. Discipline problems that are not specifically mentioned or detailed will be dealt with in an effective manner.

## CODE OF BEHAVIOR

Garretson Middle and High School's Uniform Code of Behavior has been developed by Faculty and Administration. The Code contains three parts:

1. A statement of appropriate behavior that is to be demonstrated at all times by all students.
2. A description of inappropriate behavior that, if practiced, will lead to;
3. A progressive level of consequences for inappropriate behavior.

Students are expected to read, understand, and follow the Uniform Code of Behavior. Both the expectations and the consequences of this document are practiced at Garretson Middle and High School.

### GARRETSON MS/HS EXPECTATIONS

- **Respect yourself, others and property through your words and actions**
- **Follow Directions**
- **Keep hands, feet and objects to yourself**
- **Be in your classroom and have materials ready when the bell rings.**

### Inappropriate Behavior:

**Offense:** An incident which takes place during normal school hours or school activities in the halls, cafeteria, school buses, or at school activities which disturb or disrupt the educational process or violate an individual's rights or are not in the best interest of the school.

#### CLASS ONE

**Name Calling:** Inappropriate language directed towards other students or staff that is derogatory, inflammatory, or negative.

**Taunting / Teasing:** Relates to making joking comments and or actions and being made fun of. It is delivered by verbal comment, written words, gestures, actions, or the spreading of rumors. It is deliberate and hurtful to the victim and it may be repeated over a period of time.

**Inappropriate Dress:** Students are expected to dress with standards that enhance a learning environment. Profanity and suggestive themes, such as alcohol, drugs, tobacco, sex, death, suicide, violence, or other dress that is provocative or distracting to the learning environment, will not be permitted.

**Profanity / Graffiti:** Use of obscene language or communication either verbal, written or graphic. Communication with sexual overtones and innuendo are included. The writing or graffiti on school property does not need to be permanent or damage said property.

**Classroom Disturbances:** Behavior which distracts from the educational process and disrupts the learning environment.

#### CLASS TWO

**Failure to Serve Office Detention:** Failure to appear for detention at the time assigned or expected by the principal. Also includes leaving or being dismissed before the entire detention has been served.

**Falsifying Information:** Incidents which are designed to deceive teachers, administrators, or other authorities including falsifying an admit slip, falsifying a parent phone call to excuse an absence or falsely using another student's ID.

**Academic Misconduct:** The act of deception or fraud; claiming a dishonest gain. Altering marks, letter grades or percentages, and stealing another student's or author's work, without giving credit, are included. In all instances of cheating or plagiarism, no credit **may** will be allowed.

**Intimidation:** To coerce, inhibit, or frighten to make someone change behavior, submit, or comply.

**Insubordination:** Student conduct deemed as unwillingness to submit to authority, refusal to respond to a reasonable request, or situations in which the student is shown to be habitually disobedient.

#### CLASS THREE

**Leaving Without Authorization:** Leaving the high school building to go to another place without permission of the principal or counselor. Parents/guardians must be contacted and give consent before the student may be dismissed from school.

**Threaten:** An expression of an intention to inflict pain, danger, harm, evil, injury, or punishment.

**Pushing / Shoving:** To push or shove.

**Theft:** Stealing or attempting to steal private or school property. This includes illegal confiscation of the school's or another student's computer files and documents.

**Harassment:** Use of threats, bullying, coercion, intimidation, humiliation, or similar conduct that constitutes interference with an individual's rights or school purposes.

**Gross Misconduct:** Insulting teachers, administrators, or any other staff member in a way that is disrespectful.

#### CLASS FOUR

**Vandalism:** Willfully causing or attempting to cause damage to private or school property. This includes alteration of the school's or a student's computer programs, files, or systems.

**Expulsion from Saturday School:** Being dismissed before the completion of the Saturday School assignment as a result of violating Saturday school rules.

**Excessive ISS:** Excessive ISS accumulates all class period ISS assignments together.

**Alcohol:** Using, possessing, selling, dispensing, or being under the influence of any mood altering alcohol on school property or at a school sponsored activity. Law Enforcement Authorities will be notified to administer appropriate legal consequences. Students will be encouraged to participate in an alcohol prevention class for alcohol violations.

**Tobacco:** Using, possessing, selling, or dispensing, tobacco on school property, or at a school sponsored activity. Law Enforcement Authorities will be notified to administer appropriate legal consequences. Students will be encouraged to participate in a non-smoking class for tobacco violations. This includes the use of e-cigarettes or any other means of nicotine delivery.

**Fighting:** Use of force, physical aggression or similar conduct that constitutes interference with school purposes or an individual's rights. Causing or attempting to cause physical injury to a school employee or to any student. Cases in which physical injury caused by accidents or other action undertaken on the reasonable belief that it was necessary to protect another person or self shall not constitute violation of this inappropriate behavior.

**CLASS FIVE**

**Arson:** The act of setting fire to school property or personal property within a school building to cause destruction of said property.

**Drugs:** Using, possessing, selling, dispensing, or being under the influence of any mood altering drugs, other drugs or material represented to be a controlled substance or possessing drug paraphernalia at school, on school property, or at a school sponsored activity. Law Enforcement Authorities will be notified to administer appropriate legal consequences.

**Weapons:** A dangerous weapon is defined as any firearm, 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 bodily harm. This includes items meant to simulate or look like a dangerous weapon.

**Endangerment to Life:** Any negligent, threatening or reckless behavior which could endanger a person's life or be capable of causing significant physical harm to an individual.

Because it is not possible to list every inappropriate behavior that occurs, the administration reserves the right to administer alternative consequences to inappropriate behaviors not included in this code.

<b>DISCIPLINE CHART</b>				
<b>Inappropriate Behaviors</b>	<b>Consequences</b>			
<b>OFFENSE</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>4th &amp; More</b>
<b>CLASS ONE</b>				
Name Calling	Detention	Multiple Detentions	Saturday School and Parent	ISS and Parent Contact
Taunting / Teasing				
Inappropriate Dress				
Profanity				
Classroom Disturbance				
<i>(Document per referral)</i>				
<b>CLASS TWO</b>				
Failure to Serve Detention	Multiple Detentions	Saturday School and Parent Contact	ISS and Parent Contact	ISS - OSS and Parent Contact
Falsifying Information				
Academic Misconduct				
Intimidation				
Insubordination				
<i>(Document per referral)</i>				
<b>CLASS THREE</b>				
Leaving without Authorization	Saturday	ISS and	ISS - OSS	OSS and
Harassment	School to			

Gross Misconduct <i>(Document per referral)</i>		Parent Contact	and Parent Contact	Parent Contact
<b>CLASS FOUR</b>				
Vandalism + Expulsion from				
Saturday School Excessive ISS				
Alcohol/Tobacco				
Fighting + <i>(Document per referral)</i>	ISS - OSS and Parent Contact	ISS - OSS and Parent Contact	OSS and Parent Contact	Long-Term Suspension/ Expulsion/ Change of
<b>CLASS FIVE</b>				
Arson Drugs Weapons				
Endangerment to Life				
Administration reserves the right to assign alternative consequences	Referral to Law Enforcement Authorities and/or			
+ Consequences may include a referral to law enforcement authorities.	Either Long Term Suspension or			

**DAMAGE TO SCHOOL AND/OR PRIVATE PROPERTY**

Any student who steals or intentionally or accidentally damages school and/ or private property, or who shall deface by cutting or with writing or pictures, any fence, furniture, building or other school and/or private property shall immediately compensate for said damage or theft and upon refusal to do so, may be suspended from school until compensation has been made, or compliance with whatever decision has been made by the administration or Board of Education.

**DISCIPLINE PROCEDURE FOR DETERMINING ALLEGED MISCONDUCT OR VIOLATIONS**

The following steps will be utilized when appropriate:

1. The principal shall investigate the alleged misconduct or violation.
2. If the alleged misconduct or violation has occurred requiring Saturday school detention, ISS, or OSS, the principal will give oral or written notice of the incident to the student and to the parents as soon as possible after the incident.
3. When appropriate, the notice shall state the policy allegedly violated, and, if needed, the time and place where a hearing will be conducted by the principal.
4. The principal shall render a decision as soon as possible after the hearing and inform the student and parents.

## DRESS CODE

It is expected that all students at Garretson Middle School and Garretson High School will use good judgment in the selection of personal clothing that is neat, clean and not offensive in taste or modesty. Safety requirements in specialized subject areas must also be considered. For reasons of health and other considerations, the following restrictions will be observed.

- A. Shoes must be worn at all times. Novelty slippers are not acceptable footwear.
- B. Students may not wear anything on their heads in the building or classroom unless required for safety or health reasons. This includes sweatshirt hoods.
- C. All students must wear shirts, blouses, or sweaters that cover the chest, stomach, shoulders and back. Apparel worn for sensationalism or clothing that exposes bare skin or undergarments will not be permitted. Bare midriffs, muscle shirts, tank tops, tattered clothing and spaghetti straps are considered inappropriate.
- D. Sunglasses may not be worn in the building unless required for medical reasons and a note has been issued from a doctor.
- E. Shorts may be worn during the 1st and 4th nine-week periods. Shorts and skirts of reasonable length are permitted. Dresses, skirts and shorts, as well as slits in any of these garments and shorts are not to be shorter than fingertip length. Shorts must be of acceptable length and remain that length the entire circumference of the short. EXCEPTION: Student may wear shorts during 2<sup>nd</sup> and 3<sup>rd</sup> nine-week periods if they wear leggings or tights underneath the shorts.
- F. Pants are not to be worn so that they expose the posterior part of the body or any underclothing.
- G. Clothing bearing inappropriate images or messages is not permitted. Inappropriate is identified as related to drugs, alcohol, cigarettes, sexual content, racism, discrimination, gang referenced or affiliated or any other subject, image or message deemed inappropriate by the administration.
- H. Clothing that is excessively torn, haggard, or baggy in appearance will not be permitted.
- I. Pajamas or bed garments are not permitted. Under garments shall not be exposed or worn as outer garments.
- J. Spikes, chokers, dog collars, and chains are not permitted.
- L. All backpacks, purses or carry bags must be left in the student's locker.
- M. Winter Coats/Parkas are not to be worn during school hours.

Parents should take care that children are dressed appropriately for the weather conditions. Unless otherwise stated, this policy applies to all school activities, practices, and trips. Inappropriate dress will result in the appropriate action to remedy the issue. Continuous disregard for this policy may result in detention, suspension and/or the student may be required to relinquish the item in violation of school policy.

Acceptability of attire will be determined by the building administration. Students failing to meet stated standards of dress will be sent to the office where they will change, be sent home, or request of change of clothes from a parent or guardian. Students will not be allowed back into the classroom until they have changed.

## DRUGS/ALCOHOL ON SCHOOL GROUNDS OR AT SCHOOL ACTIVITIES

A student shall not possess, use, distribute, transfer, conceal, sell, attempt to sell, deliver, nor be under the influence of tobacco or any nicotine delivery device or substance, alcohol and/or other drugs which affect the educational process of the school. Students shall not engage in alcohol and/or other drug use/abuse, nor possess paraphernalia specific to the use of alcohol and/or other drugs. Students who use prescription drugs authorized by a licensed physician do not violate this policy if the students conform to the prescription and appropriate school policies.

This policy is in effect on premises owned, leased or maintained by the school district, at all school related activities on and off campus, on vehicles used to transport students to and from school or at other activities and in vehicles parked on school property. Violation is a Class 4 Offense of the discipline chart.

### Disciplinary Sanctions and Implementation Procedures

The following procedures will be used in dealing with possession, use, distribution, or being under the influence of alcohol and other drugs on school property or at school sponsored events:

#### A. First Offense –

1. The administration will try to notify the parent(s)/guardian(s) by phone to explain the incident and arrange a conference;
2. The administration may notify available law enforcement authorities.
3. The administration may suspend the student for ten (10) days in compliance with student due process procedures.

#### B. Second and Subsequent Offenses –

1. The administration will contact the parent(s)/guardian(s) to arrange for a conference;
2. The administration may notify available law enforcement authorities. The administration may suspend the student for ten (10) days in compliance with student due process procedures.
3. The administration will notify the parent(s)/guardian(s) in writing of the suspension;
4. The administration may recommend to the school board that the student be expelled unless the following procedure is followed:
  - a. The student must agree to be assessed by a trained chemical dependency counselor or a licensed physician trained in chemical dependency;

#### C. Supplying/Distributing or Selling Alcohol and Other Drugs of Material Represented to be a Controlled Substance –

- A. The administration will notify parent(s)/guardian(s) in writing of the suspension;
- B. Supplying or selling chemicals may result in a ten (10) day suspension.
- C. The administration will refer the case to available law enforcement authorities;
- D. A hearing on the case will be conducted by the school board pursuant to due process rules for expulsion. Expulsion may be recommended by the administration.



Students whose observed behavior indicates possible use of alcohol and or other drugs will be referred to the building administrator. The building administrator and/or law enforcement will determine whether to contact the parent for further instruction, refer to the emergency authorization form or immediately seek additional medical treatment. Following the handling of the medical emergency, this Policy Statement for Alcohol and/or Other Drug Abuse will be followed.

The school district will encourage in anyone in violation of this policy to seek professional assessment from a trained chemical dependency counselor or a licensed physician trained in chemical dependency. Because we believe that chemical dependency is preceded by misuse, we feel confident that such early intervention can benefit the student before significant harm or dependency results. Individuals that enroll and complete such a program may have their consequences modified to reflect the intervention.

The administration will provide a list of agencies/professionals who can do the assessment and provide treatment. Fees for this assessment and treatment are the responsibility of the student and family.

Upon receipt of appropriate authorization, the agency or professional will notify the school administration that the student is willing to be evaluated and to comply with the treatment process.

## **DUAL CREDIT**

Students who attend Garretson High School and are either Juniors or Seniors are afforded the opportunity to take college level courses via the Distance Learning program, the Internet, Correspondence courses, AP program, and dual credit classes offered through the South Dakota Board of Regents. Students may enroll in a course or courses in the fall or spring semester which are offered at an institution of higher education or post-secondary vocational-technical institution. The student shall obtain the districts approval of the course prior to enrolling. Students will be required to carry a full load of courses while at Garretson. Exceptions to this can only be determined by the administration.

If an eligible student successfully completes a post-secondary course requirement the student will receive credit towards high school graduation as well as post-secondary credit. Garretson School will award a 1/2 credit per semester upon successful completion of a post-secondary course regardless of the course being a three (3), four (4), or five (5) semester credit hour course. Garretson School will assign credit and place the course on the official student high school transcript after documented proof of successful completion of the course has been filed with the principal. It is the student's responsibility to ensure the post-secondary institution sends all official transcripts or documentation of successful completion of the course(s). The grades will be recorded on the student's official high school transcript and will be calculated into the student's grade point average and class rank.

A 0.33 weight will be added for Advanced Placement, Dual Credit and other college-level courses. The grade for the class will be inserted into the district grading scale and the corresponding grade point average will be entered into the student's transcript. See GRADING SCALE.

## **ELASTIC CLAUSE**

The student and parent handbooks do not include everything that may possibly happen during the school year. If any situation not specifically covered should arise, the administration will make every effort to act fairly and quickly. Each situation is different and will be handled on an individual basis. The best interest of the student, school, and community will be considered.

## **ELIGIBILITY RULES FOR EXTRA- OR INTRA-CURRICULAR ACTIVITIES**

- **Attendance:**

A student must be in school no later than the start of the 3rd period in order to participate in extra- or intra-curricular activities, including practice. This includes all school-sponsored activities that are not part of the regular day. Medical appointments are excused if the student has a slip signed by the medical practitioner. Special cases may be reviewed by the administration.

### **Middle School student participation in HS athletic activities.**

The SDHSAA sanctions the participation of students in grades 7-12 in activities. Students in grade 6 are not eligible for participation in school-sponsored athletic activities **with the exception of 6<sup>th</sup> grade students who may participate in wrestling and participate in "middle school" or exhibition matches only.**

Student athletes in grades 7 and 8 may participate in individual sports (XC, Track and Field, Wrestling and Golf) if their objective performance warrants their participation at the high school level.

Student athletes in grades 7 and 8 may participate in team sports (football, volleyball, Boys basketball, girls basketball and \*\*soccer) only if the following conditions are met.

\*\* See paragraph following conditions

1. Petitions for students in grades 7 and 8 may only be initiated by the Head Coach of the sports in which the athlete may be allowed to participate at the high school level. Coaches are not able to petition for students in grades 7 and 8 to participate on Junior Varsity teams. The skill level of the student athlete must be such that the student will see significant playing time at the Varsity level in order to be considered to play up.

2. After the Head Coach initiates the petition for participation on the Varsity team with the Activities Director, a meeting will be held with the coach, parents, Middle School Principal and Athletic Director. This team will consider the athlete's level of skill in the game, physical maturity, academic

maturity and social maturity in making the decision to allow a 7th or 8th grade student to participate on the High School Varsity team. The decision to allow a 7th or 8th grade student to participate on the Varsity Team must be unanimous, with all team members agreeing that participation is in the best interest of the child.

3. Decisions made by this team are final. There is no opportunity for appeal.

At this time, the Garretson School District does not have a program for middle school soccer. In order to be considered for participation on the Varsity Soccer Team, all potential 7th or 8th grade students must participate in a skills test to determine if their skill level meets the requirement set in #1 above. The Head coach will be responsible for identifying the components of the skills test and for conducting the test at a time when the Athletic Director and Middle School Principal can be present to assist with the assessment.

### GMS/GHS Activity Guidelines

The Garretson School District believes that it is important that our student athletes understand the importance of exhibiting proper conduct as a member of our school and community. For this reason, the Garretson Possession/Use Policy will be in effect for the entire calendar year.

A violation of the possession/use policy consists of a student possessing, using, distributing, ingesting, or inhaling any of the following: Tobacco or any other nicotine delivery device or substance, alcohol, drugs, or controlled substances.

This policy also addresses conduct unbecoming of a student/athlete and unlawful activity of student/athletes as stated below.

- Students are required to attend and participate in all practices. The student will be expected to travel with and attend extra-curricular activities at the discretion of the coach/advisor and activities director.
- Violations will accumulate during grades 7-12
- Policy is in effect 24/7 and 365 days/year
- Penalties will apply to the activity(s) the student is participating at the time. If the full ineligibility period is not served during a season or activity, it will continue the next season or activity in which the student is a participant. (IE. Football to Wrestling; Volleyball to Basketball, etc.)
- Dismissal from a team, the student ceasing their involvement with the activity or unsatisfactory participation during the ineligibility period will result in the suspension being voided and carried over to the next season/ activity. This is at the sole discretion of the head coach or activity advisor and the activities director.
- Activity which would constitute a felony or misdemeanor (other than minor traffic offenses) are also violations of this policy and subject to the same consequences.
- The administration and coach/advisor reserve the right to take disciplinary action for any conduct unbecoming of a student/athlete.

*\*A student charged by law enforcement of possession/use of tobacco, alcohol, illegal drug or controlled substance or for illegal activities other than minor traffic offenses will be considered in violation of this policy until said charges are dismissed or the student has been adjudicated.*

**First and Second Offenses:** See chart for length of ineligibility for extra-curricular activities offered by Garretson School District. Before eligibility is reinstated the student must have or verify they have made arrangements for a chemical abuse or dependency assessment (**First Violation**); or verify completion of chemical abuse or dependency program (**Second and Third Violations**) before eligibility will be reinstated.

- A second offense or third offense may also result in forfeiture of any awards or honors for the applicable season(s).
- Numbers below are by session - examples of sessions are (not limited to):
  - Volleyball tournament with three games in one day = 1 Session
  - Varsity football on Friday and junior varsity football on Monday =1 Session
  - Junior varsity basketball followed by varsity basketball = 1 Session (Same with VB)
  - National FFA Conference = 1 Session
  - All State Band or Choir or Band Choir trip = 1 Session
  - Student-athletes that participate in junior high and high school track meets. Ineligibility will be for two (2) varsity meets and any junior high meets that fall between those varsity meets.

**Number of Sessions of Ineligibility:**

- \* *For students that are involved in multiple activities, the ineligibility period for each activity may be different. The ineligibility period will be deemed complete for each activity when the appropriate number of sessions of ineligibility have been met. Cancelled or postponed sessions DO NOT count toward meeting the requirements.*
- \* *If involved in numerous activities - ONLY activities that take place during the time period outlined above will be missed.*

Sport/Activity	Violation #1	Violation #2	Violation #3
Football	2	4	1 Calendar Year
Volleyball	4	8	1 Calendar Year

Cross Country	2	4	1 Calendar Year
Soccer	2	4	1 Calendar Year
Basketball	4	8	1 Calendar Year
Wrestling	2	4	1 Calendar Year
Track and Field	2	4	1 Calendar Year
Golf	2	4	1 Calendar Year
Club Baseball	2	4	1 Calendar Year
Club Softball	2	4	1 Calendar Year
Oral Interpretation	2	4	1 Calendar Year
Trap Club	1	2	1 Calendar Year
FFA	2	4	1 Calendar Year
+Band	1	2	1 Calendar Year
+Choir	1	2	1 Calendar Year
1-Act Play	1	2	1 Calendar Year
3-Act Play	1	2	1 Calendar Year
#Cheerleading	Same # as sport	Same # as sport	1 Calendar Year

**\*Homecoming Royalty**

*Prom	If occurs during ineligibility period - 1	1 Calendar Year
	If occurs during ineligibility period –	1 Calendar Year

**\*Homecoming Royalty and Prom:** Students who are ineligible for extracurricular activities are also ineligible for prom and homecoming (royalty, head usher, flag-bearer) if these events occur during the ineligibility period.

Also, students who have violated policy and have not met ineligibility requirements through another extra-curricular activity prior to homecoming or prom will serve their ineligibility with these events. For prom this includes sophomores' eligibility to serve as waiter or waitresses or any other student eligible to attend prom. For homecoming this includes participating as a member of the royalty court or as a head usher or flag-bearer.

**\*\*\*IF A STUDENT IS NOT INVOLVED IN ANY EXTRA-CURRICULAR ACTIVITIES AT GARRETSON HIGH SCHOOL and VIOLATES ANY OF THE POLICIES LISTED IN THE Activity Guidelines THEY ARE SUBJECT TO THE ABOVE HOMECOMING ROYALTY AND PROM INELIGIBILITY.**

**+Band and Choir ineligibility will include:** All-State events; honor band and choir events; band and choir contests; band or choir trips. Band and choir members will be required to participate in any event that is part of the classroom grade.

**#Cheerleading:** Other organized performances (pep rallies, homecoming coronation, etc.) **ARE NOT** recognized as a session.

**Third Offense:** A third violation or subsequent violation greater than three (3) will result in a suspension from all extra-curricular activities for a period of one (1) calendar year.

**Self-Report** – Any student that self-reports a violation will have their penalty reduced by one half (1/2) for their first offense. An admission of guilt is considered a self-report if the student initiates the reporting of the incident and if the incident is reported to the Activities Director or Principal. The self-report option may be used if a student cooperates with school officials in the process of investigating possible violations of the Garretson Possession/Use policy.

*\*A self-report may be used on a first offense only and may only be used one (1) time.*

**RESET Option** – Any student who violates the Garretson possession/use policy as stated above will have a reset option and rewarded for subsequent adherence to school policy. If the student is not in violation of the possession/use policy for fifteen (15) months from the date of reinstatement, the student will move down one offense level.

**EXAMPLE:** A student who has satisfactorily completed the ineligibility period of a First Violation and does not violate the possession/use policy for 15 months (calendar), any subsequent violation after this time will be considered as a first violation.

*\*RESET Option may only be used 1 time.*

**VIOLATION and CREDIBLE WITNESS:** Judgment as to whether a student has violated this code will be based upon an arrest, citation, or notification from law enforcement, self-admission, court proceedings or credible witness. Credible witness is defined as law enforcement or parents of the violator. Additional witnesses may enter evidence to be considered if they are willing to submit information in a signed statement.

### **Suspension from Extracurricular Activities for use or possession of controlled substances or marijuana—SDCL 13-32-9**

Any person adjudicated, convicted, the subject of an informal adjustment or court-approved diversion program, or the subject of a suspended imposition of sentence or suspended adjudication of delinquency for possession, use, or distribution of controlled drugs or substances or marijuana as defined in chapter 22-42, or for ingesting, inhaling, or otherwise taking into the body any substances as prohibited by 22-42-15, is ineligible to participate in any extracurricular activity at any secondary school accredited by the Department of Education for one calendar year from the date of adjudication, conviction, diversion, or suspended imposition of sentence.

The one-year suspension may be reduced to sixty school days if the person participates in an assessment with a certified chemical dependency counselor or completes an accredited intensive prevention or treatment program. If the assessment indicates the need for a higher level of care, the student is required to complete the prescribed program before becoming eligible to participate in extracurricular activities. Upon a subsequent adjudication, conviction, diversion, or suspended imposition of sentence for possession, use, or distribution of controlled drugs or substances or marijuana as defined in chapter 22-42, or for ingesting, inhaling, or otherwise taking into the body any substances as prohibited by 22-42-15, by a court of competent jurisdiction, that person is ineligible to participate in any extracurricular activity at any secondary school accredited by the Department of Education. Upon such a determination in any juvenile court proceeding the Unified Judicial System shall give notice of that determination to the South Dakota High School Activities Association and the chief administrator of the school in which the person is participating in any extracurricular activity. The Unified Judicial System shall give notice to the chief administrators of secondary schools accredited by the Department of Education for any such determination in a court proceeding for any person eighteen to twenty-one years of age without regard to current status in school or involvement in extracurricular activities. The notice shall include name, date of birth, city of residence, and offense. The chief administrator shall give notice to the South Dakota High School Activities Association if any such person is participating in extracurricular activities.

Upon placement of the person in an informal adjustment or court-approved diversion program, the state's attorney who placed the person in that program shall give notice of that placement to the South Dakota High School Activities Association and chief administrator of the school in which the person is participating in any extracurricular activity.

As used in this section, the term, extracurricular activity, means any activity sanctioned by the South Dakota High School Activities Association.

### **DUE PROCESS (ELIGIBILITY FOR ACTIVITIES)**

In the event a student has become ineligible to participate in school sponsored activities the student will be afforded their due process in the following manner.

1. The student and parent(s) or guardian(s) will be informed when a violation has occurred and disciplinary action is taken.
2. The student and parent(s) or guardian(s) will be afforded a hearing before the administration.
3. A determination of eligibility shall be made by the administration and will become effective immediately.

The determination may be appealed to the Board of Education. Such an appeal shall be in writing and received by the Superintendent within seven (7) calendar days after notification of determination is given.

### **FIELD TRIPS**

Field trips are conducted during school time as the planned culmination of a class or unit. Students are expected to comply with district busing rules when school vehicles are used and to leave and return on school vehicles when provided. Students on field trips should view themselves as ambassadors for the school and behave in an orderly manner. Permission slips signed by parents/guardians are necessary for students to be able to go on the field trip. Parent chaperones may be permitted to drive their own vehicles, however, in order to transport their own children, signed documentation must be given to the teacher. Parents are asked to not bring younger children with them during field trips/excursions. The privilege of attending a field trip may be restricted by the teacher and/or principal due to disciplinary problems at school or lack of academic effort.

### **EXPULSION – See DUE PROCESS**

Shall mean denial to a student to participate in any instructional and/or school activity for a period of time as determined by the school board, but in no instance shall expulsion extend beyond the end of the current school year.

## **FINES**

Students who owe the school district money for book fines, repair costs, replacement costs and any other financial obligation will be held responsible for payment.

Textbooks are furnished by the district. Replacement costs will be expected for books damaged through inappropriate use or handling. Students should make teachers aware immediately of any damage to their textbook or any other school property. Lost books will be paid for based on actual value of the article.

iPads© damage is outlined in the technology handbook that each student must sign prior to being given a device.

## **FIRE DRILLS/TORNADO DRILLS/LOCKDOWNS**

Fire, tornado and lockdown drills will be held on a regularly scheduled basis with procedures for each building to be announced the first week of school. Fire exits and tornado designated areas are posted in each classroom.

## **FOOD AND DRINK**

Food and beverages other than water will not be allowed in students lockers or hallways. Water bottles will be allowed as long as they are in clear containers.

Gum may be chewed but teachers may use discretion in their individual classrooms if it becomes a problem.

School lockers are subject to search and any food or drink items that are not allowed will be discarded. Disciplinary actions may be imposed for repeat violations.

## **FORGERY**

Students committing forgery involving all types of passes and/or parental excuse notes as well as false phone calls will be subject to consequences determined by the school administration.

## **FUND-RAISING PROJECTS**

All fund-raising activities must have prior approval by the Garretson School administration. Staff and students are discouraged from bringing items to school for distribution or sale to other students and staff. The school will not accept responsibility for lost or stolen items/money.

## **GRADING SCALE**

<u>%</u>	<u>Grade</u>	<u>GPA</u>
95-100	A	4.0
92-94	A-	3.67
89-91	B+	3.33
86-88	B	3.0
83-85	B-	2.67
80-82	C+	2.33
77-79	C	2.0
74-76	C-	1.67
70-73	D+	1.33
68-69	D	1.0
65-67	D-	0.67
64 and below	F	0.0

A 0.33 weight will be added for Advanced Placement, Dual Credit and other college-level courses. The grade for the class will be inserted into the district grading scale and the corresponding grade point average will be entered into the student's transcript.

Ex. Student A receives a 92% in college level/AP class and the grade was an A due to it being in the college grading scale. It would be an A on our grading scale and with the .33 weight the GPA recorded to the Student A's transcript would be a 4.33.

\*If the class is a locally offered AP class, the weight would only be added to the class if the student completed the entire year of the course.

Grades are available on the internet for parent's convenience. On the Garretson School homepage, click Parent/Student Portal. Call the school if you do not have an account.

## GRADUATION EXERCISE REQUIREMENTS

Students must be actively engaged and working towards all graduation requirements set forth by the South Dakota Department of Education and the Garretson School District and must have accumulated a total of 20 credits before being allowed to participate in the graduation exercises at Garretson High School. No High School Diploma will be awarded until all graduation requirements of the state and the district are completed in full.

## GRADUATION REQUIREMENTS (See Chart)

In order to graduate from Garretson High School a student is required to have completed 23 units of credit. In addition to the requirements approved by the South Dakota Department of Education, the Garretson School District has adopted the following requirements for graduation:

- 0.5 additional unit Language Arts
- 1.0 unit Employability
- 1.0 unit Computer

Students may not drop a class after the first week of each semester. The principal, teaching staff and guidance counselor retain the right to make the final decision.

Selection of Garretson High School Valedictorian and Salutatorian will be made after the seventh high school semester. The senior student with the highest grade point average after the seventh semester will be the class valedictorian and the student with the second highest will be the salutatorian

## Garretson Graduation Requirements:

The following are the base requirements to graduate from Garretson High School. Every student, at a minimum, must complete the requirements below. Students will earn graduation endorsements based on curriculum they attain in addition to the base requirement. (See Endorsement Descriptions).

\*23 credits required to graduate from Garretson High School

- (4.5) Language Arts –
    - Writing – 1.0 Units
    - Literature – 1.0 Units \*Must include .5 unit of American Literature
  - (3.0) Mathematics –
    - Algebra I – 1.0 Units
  - (3.0) Lab Science –
    - Biology – 1.0 Units
  - (3.0) Social Science –
    - U.S. History – 1.0 Units
    - U.S. Government – .5 Units
  - (1.0) Of any of the following –
    - Approved CTE & Technical Education
    - Capstone Experience or Service Learning
    - World Language
  - (1.0) Fine Arts
  - (0.5) Personal Finance or Economics
  - (0.5) Physical Education
  - (0.5) Health or Health Integration
- Additional required credits for Garretson High School (23 required)

0.5 unit in Language Arts (4.5 Total)  
 1.0 unit Employability  
 1.0 unit in Computer

**ENDORSEMENTS**

Advanced Endorsement	Advanced Career Endorsement	Advanced Honors Endorsement <i>*All Coursework at a C or higher</i>
4.0 of Language Arts <ul style="list-style-type: none"> <li>• Writing – 1.0 units</li> <li>• Literature - 1.0 units</li> </ul> (must include .5 unit of American Literature) <ul style="list-style-type: none"> <li>• Speech or Debate - .5 unit</li> <li>• Language Arts elective - 1.5 unit</li> </ul>	4.0 of Language Arts <ul style="list-style-type: none"> <li>• Writing - 1.0 units</li> <li>• Literature - 1.0 units</li> </ul> (must include .5 unit of American Literature) <ul style="list-style-type: none"> <li>• Speech or Debate - .5 unit</li> <li>• Language Arts elective - 1.5 unit</li> </ul>	4.0 of Language Arts <ul style="list-style-type: none"> <li>• Writing - 1.5 units</li> <li>• Literature - 1.5 units</li> </ul> (must include .5 unit of American Literature) <ul style="list-style-type: none"> <li>• Speech or Debate - .5 unit</li> <li>• Language Arts elective - .5 unit</li> </ul>
3.0 of Mathematics - must include: <ul style="list-style-type: none"> <li>• Algebra I - 1 unit</li> <li>• Algebra II - 1 unit</li> <li>• Geometry - 1 unit</li> </ul>	3.0 of Mathematics - must include: <ul style="list-style-type: none"> <li>• Algebra I - 1 unit</li> <li>• Math Electives – 2 units</li> </ul>	4.0 of Mathematics - must include: <ul style="list-style-type: none"> <li>• Algebra I - 1 unit</li> <li>• Algebra II - 1 unit</li> <li>• Geometry - 1 unit</li> <li>• Advanced Math – 1 unit</li> </ul>
3.0 of Lab Science - must include: <ul style="list-style-type: none"> <li>• Biology - 1 unit</li> <li>• Lab Sciences – 2 units</li> </ul>	3.0 of Lab Science - must include: <ul style="list-style-type: none"> <li>• Biology - 1 unit</li> <li>• Science Electives – 2 units</li> </ul> *State-approved computer science course may be used as 1 elective unit.	4.0 of Lab Science - must include: <ul style="list-style-type: none"> <li>• Biology - 1 unit</li> <li>• Any Physical Science - 1 unit</li> <li>• Chemistry or Physics - 1 unit</li> <li>• Science elective – 1 unit</li> </ul>
3.0 of Social Studies - must include: <ul style="list-style-type: none"> <li>• U.S. History - 1 unit</li> <li>• U.S. Gov - .5 unit</li> <li>• Social Studies elective – 1.5 units</li> </ul>	3.0 of Social Studies - must include: <ul style="list-style-type: none"> <li>• U.S. History - 1 unit</li> <li>• U.S. Gov - .5 unit</li> <li>• Social Studies elective – 1.5 units</li> </ul>	3.0 of Social Studies - must include: <ul style="list-style-type: none"> <li>• U.S. History - 1 unit</li> <li>• U.S. Gov - .5 unit</li> <li>• World History - .5 unit</li> <li>• Geography - .5 unit</li> <li>• Social Studies elective - .5 unit</li> </ul>
1.0 unit of the following-any combination: <ul style="list-style-type: none"> <li>• Approved Career &amp; Technical Education units from the same career cluster.</li> <li>• Capstone Experience or Service Learning</li> </ul>	2.0+ units of the following-any combination: <ul style="list-style-type: none"> <li>• Approved Career &amp; Technical Education units from the same career cluster.</li> <li>• Capstone Experience or Service Learning</li> </ul> AND <ul style="list-style-type: none"> <li>• Attainment of an industry-recognized credential or National Career Certificate</li> </ul>	2.0 units of the following-any combination: <ul style="list-style-type: none"> <li>• Approved Career &amp; Technical Education</li> <li>• Capstone Experience or Service Learning</li> <li>• Modern or Classical Language (including American Sign Language) – Must be in the same language.</li> </ul>
1.0 of Fine Arts	1.0 of Fine Arts	1.0 of Fine Arts
.5 unit of Personal Finance or Economics	.5 unit of Personal Finance or Economics	.5 unit of Personal Finance or Economics
.5 unit of Physical Education	.5 unit of Physical Education	.5 unit of Physical Education
.5 unit of Health or Health Integration	.5 unit of Health or Health Integration	.5 unit of Health or Health Integration

6.5 Units of Electives	5.5 Units of Electives	3.5 Units of Electives
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Approval to offer credit must be obtained through an application process with the Department of Education. The application must include: course syllabus; standards based curriculum; teacher certification; and assessment of standards by methods including end-of-course exams, authentic assessment, project-based learning or rubrics.

\*With school and parent/guardian approval, a student may be excused from this course in favor of a more appropriate course. A student may be excused from Algebra II or Geometry, but not both. A student is still required to take three units of Math. If a student is excused from Chemistry or Physics, the student must still take three units of Lab Science.

Regarding the health requirement: Beginning with students who are freshmen in the fall of 2013, students will be required to take .5 unit of health at any time grades 6-12. A district may choose to integrate health across the curriculum at the middle or high school level in lieu of a stand-alone course. See Frequently Asked Questions for details.

A district may decide to offer credit for extracurricular Fine Arts activities. Students may be granted up to one credit in Fine Arts for participation in extracurricular activities.

If a student fails a class, the following options are available:

1. Retake the course
2. Correspondence course
3. Summer school, or
4. Alternative class

**GRADUATION - EARLY**

Early graduation is defined as gradating prior to 8 consecutive semesters of high school beginning with the first semester of the student’s freshman year. Early graduation at Garretson High School will be allowed under the following guidelines:

1. Early Graduation request form must be completed and filed with the principal prior to the start of the student’s sixth (6th) semester.
2. Early graduation is only allowed at the end of the seventh (7th) semester.
3. All graduation requirements for Garretson High School Graduation must be met.
4. Graduation exercises and the awarding of diplomas for early graduates will be on the same date of graduation for his/her classmates corresponding to the year they entered Garretson High School. Students that graduate early are encouraged to participate in the graduation exercises.
5. Students who graduate early will no longer be considered a student at Garretson High School and will forfeit student privileges upon their completion of required credits. These include but may not be limited to being recognized as valedictorian and salutatorian and participation in any school activities during the traditional eighth (8th semester) of their senior year.
6. Transcripts will be finalized for students that graduate early as soon as possible after confirmation that the student has met all requirements at Garretson High School.

**EARLY GRADUATION REQUEST FORM (SAMPLE)**

(Can be Obtained from the Principal or School Counselor)

\*Must be completed and filed with principal prior the start of the student’s sixth (6th) semester.\*

\_\_\_\_\_ has requested to graduate early from Garretson High School. He/She understands the following requirements for early graduation.

- Arrange a conference with the principal, school counselor and parents to form the plan of study for the 6th and 7th semesters for the student to ensure all requirements are met. All courses must be approved by the principal.
- Complete a minimum of seven (7) semesters.
- Maintain a minimum of C+ average (2.33 GPA) at the end of the student’s junior year.
- Complete all requirements by the conclusion of the first semester of the senior year (7th semester) including the required Senior Project.



Student Signature / Date: \_\_\_\_\_

Parent Signature / Date: \_\_\_\_\_

High School Counselor Signature / Date: \_\_\_\_\_

High School Principal Signature / Date: \_\_\_\_\_

## **HARASSMENT AND VIOLENCE POLICY**

It is the policy of the Garretson School District that racial, sexual, religious/ ethnic harassment and violence will not be tolerated under any circumstances. We firmly believe that all persons are to be treated with respect and dignity. Harassment and violent incidents will be responded to in a manner that effectively deters future incidents.

Racial, sexual, religious/ethnic harassment and violence refers to unwelcome and unwanted behavior related to sex, race, religion, or ethnic group that makes the recipient feel afraid, embarrassed, helpless, angry or unsafe or upsets the recipient to the point that he/she cannot learn, cannot teach or be effective at school or at his/her job.

Harassment and violence is prohibited between staff members, between staff members and students, between students, and from members of the public directed at students or staff on school property or at school-sponsored events. Some examples of harassment and violence may include, but are not limited to: unwelcome patting, pinching, or physical contact; obscene gesturing or calling someone gay; ethnic or racial slurs; or threats, insults, or assaults against someone due to their sex, race, religion or ethnic group.

If a staff member or student feels that his/her emotional well-being, his/her sense of safety and security or sense of self-worth is being affected by such conduct, a complaint should be filed by contacting his/her school principal or by calling the school superintendent

## **HEALTH POLICIES – COMMUNICABLE DISEASES/MEDICATIONS**

The Garretson School District does not employ a full-time school nurse, but instead provides a nurse four hours per week to assist with our student health program and is available by phone or email on a daily basis. The school nurse conducts hearing and vision screenings throughout the year at various grade levels, tracks student immunizations, is in charge of emergency response policies and procedures, and oversees the school health program. Screenings can be done on students throughout the school year upon parent or teacher request if suspecting a problem.

If your child becomes ill or is hurt during school hours (outside of minor scrapes and bruises), we will attempt to contact you. If we are unable to contact you, we will attempt to contact a person named by you on the **Garretson School Information Update Form** completed by you during the registration week. For serious injuries, an accident report will be completed by the school immediately following the injury and EMS will be activated.

### **Communicable Diseases**

**Rules for school attendance: When ill, students should not be sent back to school until they are vomit, diarrhea, or fever-free (without medication) for 24 hours.**

#### **Chicken Pox**

The first symptoms include a slight fever, and feeling tired and weak. An itchy blister-like rash soon follows. The blisters become dry, crust over, and form scabs within 4 to 5 days. They may appear on the scalp, armpits, trunk and even on the eyelids and in the mouth. Cases must be excluded from school until all scabs are dry and there have been no new pox for two days.

#### **Pink Eye**

Symptoms include white or yellowish discharge from one or both eyes, tears, pain, swelling and reddening of the eyelids, matted eyelids after sleep, and sensitivity to light. In severe cases, infiltration of the cornea may occur. The illness may last from 2 days to 2-3 weeks. Child should be excluded from school and not return until seen by a physician.

#### **Common Cold**

Common viral respiratory diseases can be characterized by fever and one or more cold symptoms such as chills, headache, body ache, weakness, and loss of appetite. Fevers greater than 100 should be excluded from school.

## Ring Worm

Ringworm is a skin infection caused by a fungus that can affect the scalp, skin, fingers, toe nails or foot by direct skin-to-skin contact with infected people or pets. Ringworm of the body appears as flat, spreading ring-shaped areas. The edge is reddish and may be either dry and scaly or moist and crusted. As it spreads, the center area clears and appears normal. Child should be excluded from school unless child has physician's written permit for re-entering. Infected area should be covered when child is in school.

## Impetigo

Symptoms are characterized by pustule (crusted sore with oozing) appearing on face, neck and hands – occasionally on body. Exclude from school until all areas are healed (usually about one week) or until child has a doctor's written statement for re-entry.

## Scabies

Scabies is a fairly common infectious disease of the skin caused by a mite. Scabies mites are transferred by direct skin-to-skin contact. Indirect transfer from undergarments or bedclothes can occur only if these have been contaminated by infected people immediately beforehand. The most prominent symptom of scabies is intense itching particularly at night. The areas of the skin most affected by scabies include the webs and sides of the fingers, around the wrists, elbows and armpits, waist, thighs, genitalia, nipples, breasts and lower buttocks. Symptoms will appear from two to six weeks in people who have not previously been exposed to scabies infestations, and within one to four days after subsequent re-exposures. Exclude from school until treated. Itching may still be present, and avoid physical contact with infested individuals and their belongings, especially clothing and bedding.

## Head Lice

Lice can be found anywhere on the scalp but are heaviest behind the ears and just above the hairline along the nape of the neck. Head lice attach their eggs (nits) to human hair. Head lice transmission can occur during direct contact with an infested individual. Head lice cannot jump or fly. Head to head contact or sharing items of clothing, combs, brushes, hats, or headphones may also result in transmission. Shared surfaces such as pillows, mattresses, sleeping bags, cars seats, or upholstered furniture may also transmit head lice. Usually, the first indication of an infestation is the itching on the head. Scratching at the back of the head or around the ears should lead to an examination for head louse eggs (nits) on the hair, and can be spread as long as lice or eggs remain alive on the infested person. Medicated shampoos or cream rinses containing pyrethrin (Rid), permethrin (Nix), lindane (Kwell), or malathion (Ovide) are used to kill lice. Always shampoo twice, 1 week apart to kill all live and newly hatched lice. Nightly comb-through and nit-picking are required to remove all nits from hair, and stop the live cycle. Thorough cleaning should be done of household items including: vacuuming upholstered furniture and carpet; laundering clothing and bedding in hot water (130° F for 20 minutes) and drying on hot cycle or dry cleaning to destroy lice and eggs; soaking combs and brushes in hot water (130° F for 10 minutes). Anything that cannot be laundered should be sealed in a plastic bag for two weeks.

If live lice or evidence of nits is found on the student during the school day, the student may remain in school and finish out the day. They are required to treat with medicated lice shampoo and do a thorough comb-through to eliminate nits that same day and/or evening and can return to school the following day if cleared by office staff. If the student does not treat with medicated lice shampoo and continues to present to school with evidence of live lice and nits, the school will send the student home to be treated. The school reserves the right to check the students in question for lice until cleared and send them home as needed to reduce transmission.

Parents of Pre-5<sup>th</sup> grade students will be notified of the presence of lice via letter from school nurse. Parents of Middle and High school students are notified via phone, email, or letter if their student has lice.

## Influenza

Influenza is highly contagious and is easily transmitted through contact with droplets from the nose and throat of an infected person who is coughing and sneezing. Typical flu symptoms include headache, fever, chills, cough and body aches. Intestinal symptoms are uncommon, and symptoms can occur within 1 to 3 days after exposure to an infected person. Good handwashing and hygiene and getting a flu shot annually are ways to prevent or lessen the severity of the flu.

## COVID-19

**COVID-19 is a contagious respiratory illness caused by infection with a new virus called SARS-Cov-2. COVID-19 seems to spread more easily than flu and causes more serious illnesses in some people. It can take longer before show of symptoms and people can be contagious for longer. Wide ranges of symptoms have been reported ranging from mild symptoms to severe illness. Symptoms may appear 2-14 days after exposure to the virus including: Fever or chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, diarrhea.**

**Students exposed to COVID-19 are excluded from school as a close contact under the SD Dept of Health guidelines found here: <https://doh.sd.gov/COVID/Resources.aspx>**

**Students who test positive for COVID-19 are excluded from school for 10 days starting from date of symptom onset. Check the SD DOH website <https://doh.sd.gov/COVID/default.aspx> for any updates or changes concerning COVID-19.**

**Common communicable disease guidelines and questions can be found at the link below.**

**Department of Health website: [Click Here](#)**

## **MEDICATIONS POLICY**

The following procedure will be followed for those students who take any medications while at school. Medication includes all prescription and nonprescription (over the counter) drugs.

1. Students in grades PreK-5 are not allowed to administer, or have in their possession any medications, including over the counter and/or prescription medications. They are required to fill out the medication and treatment authorization form, option III, and have a parent and physician signatures for any and all medications being administered while at school. If no medications are being administered during school hours for students in grades Pre-5, choose option I, and sign at bottom.
2. Students in grades 6-12 are allowed to self-administer 1 dose only of over the counter medication, only when it will not be a potential health risk to your child or others. Epi Pen, Auvi-Q, and inhalers are also allowed for 6-12<sup>th</sup> grade students if they have been instructed to self-administer. All medications must be kept on the student at all times and are not allowed in desks, backpacks, lockers, etc. Medication and treatment authorization form must filled out with option II selected, and signed at the bottom.
3. All prescription medication is required to be brought to the school office at the beginning of the day. Trained school personnel will be available Monday through Friday to administer medication. Option III on the Medication and Treatment Authorization Form needs to be filled out and signed by parent and physician for medications to be administered at school. First dose of any new prescription medications must be given at home, and can't be given at school.
4. Prescription medication must be in a pharmacy container with a label. The label is to include the following: student's name, date, dose, time of day the medication is to be taken, and the doctor's name. Ask your pharmacist to provide you with a second container for school use. Medication that comes to school in a container that is not a labeled pharmacy container will not be administered.
5. Over the counter medication administered at school by school staff must be in original labeled container. Medication that is not in original container will not be administered.
  1. All medication to be taken in school must be accompanied by a Medication and Treatment Authorization Form. Extra forms may be obtained from the office or downloaded from the school website.
  2. A daily log of medication taken by the student will be kept and overseen by school nurse.
  3. In the event of a school-sponsored field trip, your child's medication may be sent with designated personnel in the amount to be administered during the activity, unless otherwise specified by the parent or guardian.
  4. If medication is not picked up within 1 week after school is out, it will be destroyed.

## **HOME SCHOOL / ALTERNATIVE INSTRUCTION**

### **ADMISSION OF NEW RESIDENTS AND STUDENTS FROM UNACCREDITED SCHOOLS**

Grade placement shall be the responsibility of the principal. In general, pupils transferring into the system from accredited schools will be placed in the same grade level as in the school from which they transferred.

**The Principal will consider the following when placing a student in grades K-8 from an unaccredited school:**

- A Standardized achievement test may be administered to the transfer student. The administration and evaluation of the test will be carried out by the principal or other designated staff.
- The student's initial placement may not be in a grade level higher than warranted by the student's chronological age assuming entry into the first grade at age six (6) and annual advancement thereafter. After initial placement the student may be advanced according to his demonstrated performance.

Credit shall be accepted for students in grades 9-12 from schools accredited by the SD Department of Education or other parallel state accrediting agency. Initial, temporary placement in high school courses will be based on an interview with the Principal until it is determined which courses the student needs in order to satisfy graduation requirements of the Garretson School District and the State of South Dakota. High School credit may be granted for courses taken from an unaccredited school based on the following criteria:

- Placement in, and credit awarded for Mathematics and English coursework will be determined by the level of achievement demonstrated the student on a standardized achievement test, criterion-referenced achievement test or appropriate end of course exam as determined by the Principal.
- Placement in, and credit awarded for other classes may be determined by a combination of end of course exam / departmental exam, interview with the student conducted by the Principal and/or appropriate classroom teachers and a review of completed work.
- Credit will not be granted for any lab science course, unless the student is able to pass the end of course / departmental exam and is able to provide documentation of completion of lab experience which is parallel to and consistent with requirements in the District's science course.

Only students who have completed at least six semesters in a state-accredited school will be considered for academic honors related to the student's Grade Point Average (GPA). In order to receive a diploma from Garretson High School, students who have completed at least a portion of their high school experience in an unaccredited school must meet all of the Garretson School District graduation requirements and be enrolled as a full time student the entire senior year

## **HONOR AND MERIT ROLL--GRADE POINT AVERAGE SCALE**

The Honor and Merit Roll will be computed at the end of each quarter. Only those courses that are considered to be full credit classes will be used in computing grade point averages. Grade point average will be computed on a 4.0 scale-

See GRADING SCALE to see grade point average calculation.

To be recognized for the Honor Roll, a student must average 3.67 for the quarter in all subjects. To be recognized for the Merit Roll, a student must average 3.0 for the quarter.

## **IMMUNIZATIONS AND BIRTH CERTIFICATES – NEW STUDENTS**

13-28-7.1. Immunizations required for admission to school or early childhood program--Exceptions--Rules. Any child entering school or an early childhood program in this state, shall, prior to admission, be required to present to the appropriate school authorities certification from a licensed physician that the child has received or is in the process of receiving adequate immunization against poliomyelitis, diphtheria, pertussis, rubeola, rubella, mumps, tetanus, meningitis, and varicella, according to recommendations provided by the Department of Health. The Department of Health may modify or delete any of the required immunizations. As an alternative to the requirement for a physician's certification, the child may present:

- (1) Certification from a licensed physician stating the physical condition of the child would be such that immunization would endanger the child's life or health; or
- (2) A written statement signed by one parent or guardian that the child is an adherent to a religious doctrine whose teachings are opposed to such immunization.

**Click for the policy of: [Physical Examinations of Students-Innoculations of Students](#)**

## **ICU - INTENSIVE CARE UNIT**

Garretson Middle School and High School has implemented the Power of ICU program during the final 20 minutes of each class day. The purpose of this program is to create accountability with students in the middle school and high school. ICU provides a time for students that may require more individualized instruction to work with teachers in the specific content areas requiring attention. ICU is not optional for students. They are assigned to ICU by teachers on an "as-needed" basis. That being said, ICU is also not a disciplinary tool, rather it's a time for students to be able to have the guidance they may require to be more successful in the classroom.

Students that have a missing assignment, unsatisfactorily completed assignment, poor quiz or test grade, etc. MAY be assigned to ICU by the teacher of the class in which it occurred. The student reports to that teacher during the ICU time at the end of the school day to work toward remedying the issue. GMS/GHS students that have their work completed at quality levels are free to leave school at the beginning of the ICU period.

The Garretson Middle School Dismissal time is 3:24, only kids that are involved in ICU will be in the school until that time. If they are not assigned to ICU they will be dismissed at 3:01. At the high school level, the dismissal time is 3:26 and high school students not assigned to ICU will be dismissed at 3:06. All students will be required to have an ICU Waiver on file in order for them to be allowed to be dismissed from school on days in which they are not in ICU. MS and HS students not on ICU and remaining in the school building for after-school activities or for the busses will be supervised in the gymnasium or school commons.

## **INCENTIVE PLAN FOR STUDENTS 9-12**

~~Students will earn one (1) incentive day for the following school year based on their attendance and classroom performance for the current school year. In order for a student to earn an incentive day they must meet the all of the following criteria.~~

- ~~1. No more than 21 period absences (three full days of school) for the school year.~~

- ~~2. A grade point average of 3.33 (B+ Average) for the previous school year.~~
- ~~3. No behavioral incidences recorded during the school year.~~

~~Examples: Detentions, Skipped ICUs, Training Rules Violations~~

~~One (1) full incentive day will earned based on previous year's performance for all sophomores, juniors, and seniors.~~

- ~~• Freshmen will earn a half (1/2) day as an incentive based on the first quarter performance of their freshman year. They may not have more than 7 period absences. Their full freshmen year will determine their sophomore year's incentive day.~~

~~The following expectations are in place and must be met in regards to a student taking an incentive day:~~

- ~~• Incentive day may not be taken within the first ten (10) days or the last ten (10) days of either semester.~~
- ~~• Students must apply for an incentive day at least one (1) school day in advance of taking their incentive day.~~
- ~~• Students will be responsible for all missed school work, assignments, or tests during their incentive day.~~
- ~~• Absence from school because of the incentive day applied for, done in the proper manner, will not be recorded or accumulated on the student's attendance record.~~
- ~~• Must have parents/guardians signature on an incentive day request form. Form must be handed in 1 school days before requested day.~~
- ~~• Students must get teacher signatures on an incentive day request form guaranteeing that they have talked to each teacher and notified them that he/she will be absent from class due to an incentive day.~~
- ~~• If a student has over eight (8) absences, per school policy, the incentive day earned from the previous year will be forfeited.
 
  - ~~○ An appeal process will be in place for students who experience a major event during the year such as a significant injury or a funeral~~~~

## **INJURIES**

Students are encouraged to play safe and avoid injuries, but if injured, the student should report any injuries, no matter how small, to the teacher in charge or to the office. This is especially important for insurance purposes.

## **INTERNET POLICY**

### **Student Use of Computer Networks:**

The Superintendent shall encourage use of local and wide area networks for improvement of instruction and in-district communication. The computer and its abilities to connect with other sites worldwide should serve as an enhancement to teacher-led instruction within the classroom.

The administration is directed to develop regulations that insure proper use of District networks and the Internet by students and members of the community.

The use of the School District's network and its connection to the Internet is a privilege, not a right. Guidelines are provided to make students aware of the responsibilities associated with efficient, ethical and lawful use of network resources. If a student violates any of these provisions, his or her account and privileges may be terminated, future access through School District facilities may be denied, and the School District's discipline policies shall be applied. Students or their parents or guardians will be required to compensate the District for any damage done to the network and/or hardware.

The School District shall make every effort to restrict access to inappropriate materials; however, it is impossible to control all materials on a global network. Therefore, the District shall not be liable for the content of viewing of any materials not prepared by the District.

### **Rules of Network Use:**

Use of the School District network facilities may only be made in conformance with this regulation and the Acceptable Use Agreement signed by the student. Network users are expected to abide by generally accepted rules of network etiquette.

The student will:

2. be responsible for all use of the network under his/her account, regardless of whether access is gained with or without the student's knowledge and/ or consent;
3. immediately notify the School District if he/she suspects any unauthorized use of his/her account. A student shall remain liable and responsible for any unauthorized use until the School District is notified of the suspected unauthorized use and has a reasonable opportunity to act upon such notice;
4. not transmit any abusive, defamatory, obscene, profane, sexually explicit, threatening, or illegal material;
5. not engage in any advertising or soliciting the sale or purchase of any goods, products or services, or to solicit the performance of any activity which is prohibited by law;
6. be responsible for any costs, fees, charges or expenses incurred under the student's account number in connection with the use of the network, save and except such costs, fees, charges and expenses as the School District explicitly agrees to pay;
7. not transmit copyrighted material without the express consent or authorization of the owner of the copyright; and
8. not give out his/her home address, phone number, or password.

Student accounts are considered the property of the District. The School District expressly reserves the right, in its sole discretion to:

- (a) change or eliminate any portion of any transmission of any user without notice or liability;
- (b) review and edit any material to be transmitted by anyone on the network including private electronic messages. (By reserving this right, the School District assumes no obligation to review or edit any such material and assumes no responsibility or liabilities therefore.) and
- (c) remove or delete any transmission the School District believes violates the School District's policy or is harmful to others.

By signing the Acceptable Use Agreement, the student expressly agrees and recognizes that use of the network is at the student's own risk. The School District does not guarantee the network will be uninterrupted or error-free; nor does it make any warranty as to the results to be obtained from use of the service or the accuracy or quality of the information obtained on or by the network or the Internet. Access to the network is provided on an "as is" basis without warranties of any kind. Neither the School District nor any of its agents or employees shall be liable for any direct, indirect, incidental, special or consequential damages arising out of the use of or inability to use the network or out of any breach of any warranty.

## **Network Security**

Security of all networks connected to the Garretson School District is a high priority. Anyone observing a security problem on Internet or any District network must notify District personnel. Any use identified as a security risk or having a history of problems with other computer systems may be denied access to Internet or other District networks.

Intentional damage to equipment or software or any intentional attempt to harm or destroy data of another user on the Internet or any other network may result in the cancellation of computer privileges and the District's discipline policy shall be invoked. The vandal or his/her parents/guardians will be responsible for damages or the cost of correcting the problem. Any student who does not follow the proper usage of the Garretson School Computer Network and Internet as communicated in the Acceptable Use Agreement will be subject to consequences that will be determined by the administration.

## **LIBRARY**

Library Books – The school library, community library, and bookmobile all operate under Siouland Library System. It is the responsibility of the students to return library books on time and in good condition. Parents are notified of overdue books through automated phone calls and emails. Replacement costs for library books that are damaged or not returned will be issued to parents if necessary. As a convenience, books may be returned to any Siouland Library, not just the library in which a book was checked out.

Students who would like to use the library may do so with permission from a teacher accompanied with a signed hall pass. Students must maintain appropriate behavior in the library or will be asked to return to their class.

The following rules apply to use of the library:

1. Current magazines may not leave the library.
2. All materials must be personally checked out by the student using those materials. The student is responsible for returning the materials in the same condition they were loaned.
3. Reference books (which include encyclopedias) may not leave the library because of their high cost and needed availability in the library at all times.
4. Students with overdue materials may not check out additional materials. Students with outstanding fines have no library privileges until the fines are paid and the book(s) are returned or renewed.
5. Students are responsible for any materials checked out to them and will be required to pay the replacement cost plus \$1.00 processing fee for any lost or damaged items. In the event the item is returned later, the replacement cost minus fines and processing fee will be refunded.
6. No students, except library aides, are allowed behind the counter or in the Audio Visual room in the library.

## **LOCKERS**

Each student will be issued a locker and is expected to keep his or her books and personal belongings properly secured at all times. Students should not exchange lockers and are also advised against leaving money or other valuables in unlocked lockers. Lockers can be locked, students are encouraged to do so but locks are not provided by the school.

The following rules apply to the search of school property assigned to a specific student (locker, desk, etc.) and the seizure of items in his/her possession:

1. Inspection of school property including lockers may be conducted at any time and for any reason.
2. Illegal items (drugs, weapons, etc.) or other possessions reasonable determined to be a threat to the safety or security of others may be seized by school authorities at any time.

## **LOST AND FOUND**

A lost and found department will be maintained in the principal's office. Lost articles should be reported and found articles turned into the office.

## **LUNCH and BREAKFAST PROGRAM**

A hot lunch program is offered through Lunchtime Solutions for all K-12 students at the Garretson School. The school breakfast and lunch programs fall under the guidelines of the National School Lunch program for free and reduced price meals. Students may bring their lunch to school if desired. Sack lunches are available upon request. There are a la carte items available for purchase if students have a positive balance in their account.

- Lunch accounts are set up as STUDENT ACCOUNTS
- Lunch accounts are computerized individually
- To ensure proper credit to the account, the student's lunch account number should accompany payments
- Payments can be made in the form of a check or made on line
- All money must be turned into the office or given to kitchen staff by 9:00 AM to be credited that day

- If accounts reach a \$0.00 balance, your child will not be able to purchase a reimbursable meal or a la carte item until money is available in the account
- If there are not sufficient funds in their accounts, students will be offered an alternative meal consisting of a sandwich, one trip through the fruit and vegetable bar and milk at no charge
- The lunchroom computer will give the cashier a “low balance” warning whenever a student’s individual account is \$20.00 or below
- Notification via email and text are sent out daily when a student’s balance reaches \$20.00 or lower
- Balances cannot go below \$0.00
- Parents and/or students can check their account balance by calling the food service bookkeeper at 605-594-3451
- Cost of meals are published in the fall before school starts and can be found in the newsletter and on the Garretson School website
- Application forms for free and reduced meals are sent to all homes in the fall, along with a letter which provides information of the school income criteria. Forms can also be picked up in the business office. Applications may be submitted anytime during the school year. The information provided on the application is strictly confidential and will be limited to the certifying official or officials.
- Students with a balance that is too low to purchase a regular meal cannot eat the regular meal until money is deposited into their lunch account. Students will be offered an alternative meal consisting of a sandwich, fruit and vegetable bar and milk at no charge. Students can receive the alternative meal a maximum of five times during the school year. After students have used two alternative meals the principals are notified and phone calls are made to the parents of students. When students have used all alternative meals, he/she will have the opportunity to call home during the lunch period; however, the student will not be provided food by the school district.
- After two insufficient fund checks have been written from the same checking account, only cash or a cashier’s check will be accepted for future account deposits
- After thirty days of any negative balance, collection procedures will be initiated on all negative balance accounts, starting with a letter to the responsible party. If there is no response, a second letter will be sent. After it is determined that the usual methods to collect the money owed the district have failed, then action will be taken to collect in small claims court

The Garretson School District does not allow the delivery of food or beverages from outside vendors or fast food establishments for a student or an adult’s breakfast or lunch meal. All meals are to be provided by the district’s school food service or a prepared meal from home.

## **MARRIED STUDENTS**

The educational opportunities provided by the Garretson School will be available to all students, married or unmarried, on an equal basis.

## **NATIONAL HONOR SOCIETY GUIDELINES**

### **Selection Process**

Students at Garretson High School first become eligible for selection to National Honor Society in the spring of their freshman year. Qualified sophomores and juniors may also be selected as new members. Students who have a cumulative grade point average of 3.25 on a 4.0 scale after the first semester of the current school year are invited by the advisors to an informational meeting at which the criteria for membership and for dismissal are explained. Selection to the society is based on outstanding scholarship, leadership/service, and character. Students who meet all criteria are invited to join the society.

### **Criteria for Selection**

- |                    |   |
|--------------------|---|
| <b>Scholarship</b> | Students must have an accumulative scholastic average of 3.25 on a 4.0 scale.                             |
| <b>Leadership/</b> | Candidates must participate in three of the following areas or  |
| <b>Service</b>     | Similar areas <u>per academic year</u> . Candidates fill out a form listing their areas of participation. |

### **Character**

Candidates and members are expected to be good school and community citizens. They will be held to a standard of conduct to include, but not limited to: No cheating on a quiz, test, or project specified by the respective teacher and must not have admitted



to, been adjudicated a delinquent in connection with, or been convicted of a violation of the law other than minor traffic violations.

Candidates will be evaluated on their performances in the above areas the year (12 months) prior to their eligibility date (spring selection) except in the case of scholarship which is based on an accumulative grade point from freshman through senior year.

### **DISMISSAL GUIDELINES FOR NATIONAL HONOR SOCIETY**

Once selected to the National Honor Society, members have a responsibility to the Chapter and themselves to maintain their eligibility. A student may be dismissed from the society if he/she no longer meets the standards described under the scholarship, leadership/service and character sections. If a member fails to meet these criteria once he/she has been admitted, he/she will be subject to the following warning and dismissal system:

Scholarship: A warning letter will be issued to a member and their parents who drops below a "B" average. He/she will have a semester to return his/her average to the acceptable standard. If he/she fails to do so, he/she will be dismissed from the society.

Leadership: A warning letter will be sent to the student and his/her parents if the student fails to participate in at least three areas of school activities or community service by the end of the third nine weeks. The purpose of this letter is merely to remind the student that he/she has only one nine weeks left to become active in an activity. If he/she fails to do so by the end of the year, he/she will be dismissed from the society.

Character: A warning letter will be sent to the student and his/her parents if the student is found guilty of cheating on a quiz, test, or project or has admitted to, been convicted of, or adjudicated a delinquent in connection with any violation of the law, other than minor traffic violations. If the student is found guilty of cheating or has admitted to, been convicted of, or adjudicated a delinquent in connection with any violation of the law, other than minor traffic violations a second time he or she will be immediately dismissed from the National Honor Society and written notification will be sent to the student and the parents/ guardians at the time of the dismissal.

- \* An incident of Out of School Suspension by a NHS member will be reviewed on a case by case basis by the Garretson School Board before dismissal from the society is determined.
- \* Expulsion: An expulsion from school will automatically result in dismissal from the National Honor Society.

**Once a student is dismissed from National Honor Society, he/she may never be readmitted. Dismissed students will return society pins.**

### **PARENT/TEACHER CONFERENCES**

Parents may make appointments for conferences with teachers, counselors, or the principal by telephoning the school office. Regular conferences will be scheduled yearly and those dates published in the adopted school calendar.

### **PARKING POLICY**

The main entrance (northeast) parking lot will be designated for staff and visitors. Visitors should use the allotted visitor parking available in this lot. The west lot is available for all students.

The following rules will apply to the search of vehicles that are parked on school property and seizure of items therein.

1. There should be reasonable suspicion for school authorities to believe that articles kept in the vehicle whose possession constitutes a crime or violation of the school handbook before searching.
2. Search of a vehicle on school property shall be for, but not limited to, a specific item.
3. Illegal items in vehicles parked on school property (drugs, weapons, etc.) or other possessions reasonably determined to be a threat to the safety or security of others will be seized by school authorities and/or proper law enforcement officials.

### **PHYSICALS**

Athletic physicals are required as stipulated in Article I, Section 11 of the South Dakota High School Activities Association Constitution and Bylaws:

"Doctor's Health Statement. Every year every student, before being allowed to participate in interschool athletics, shall be certified as to the adequacy of his/her health for such participation, by a duly licensed doctor of medicine or a duly licensed four-year college trained osteopath, on official blanks furnished by the Executive Secretary. The date of such required health certification shall be one of the entries on the annual report of student athletic participation made to the Executive Secretary by each member school."

The student will pay the full cost of the physical.

### **PICTURES**

Student pictures are taken early in the school year. Students have an opportunity to purchase packets of pictures at a special price if they so desire. At the junior-senior high level these are used for the annual and/or activity tickets as well



## **PUBLIC COMPLAINTS ABOUT SCHOOL PERSONNEL, FACILITIES & SERVICES**

Constructive criticism of the schools is welcomed by the Garretson School District when it is motivated by a sincere desire to improve the quality of the education program and to help the school personnel in performing their tasks more effectively. **The Complaints from the Public Policy can be found here:**

### **Public Complaints About School Personnel or Procedures**

~~The Board places trust in its employees and desires to support their actions in such a manner that employees are freed from unnecessary, spiteful, or negative criticism and complaints.~~

~~Whenever a complaint is made directly to the Board as a whole or to a Board member as an individual, it shall be referred to the school administration for study and possible solutions. The individual employee involved shall be advised of the nature of the complaint and shall be given the opportunity for explanation, comment, and presentation of the facts as he or she sees them.~~

~~The Board recognizes that situations may arise in the operation of the school system which are of concern to parents or the public. Such concerns are best dealt with through communication with appropriate staff members, the principals, the superintendent, and the Board.~~

~~The following guidelines are the proper procedure to be followed by persons with questions or complaints:~~

- ~~1. Matters concerning individual students should first be addressed to the teacher.~~
- ~~2. Unsettled matters from (1) above or problems and questions concerning individual schools should be directed to the principal of the school.~~
- ~~3. Unsettled matters from (2) above or problems and questions concerning the system should be directed to the Superintendent.~~
- ~~4. The Board will consider hearing citizen complaints at a regular scheduled meeting when they cannot be resolved by the administration. Matters referred to the Board must be in writing and should be specific in terms of the complaint and the action desired. The Board will not consider or act on complaints that have not been explored at the appropriate administrative level.~~

~~If it appears necessary, the administration, the person who made the complaint, or the employee involved may request an executive session of the Board for the purpose of further study and decision by this body. Generally, all parties involved, including the school administration, shall be asked to attend such a meeting for the purposes of presenting additional facts, making further explanations, and clarifying the issues. Hear say and rumor shall be discounted as well as emotional feelings except those directly related to the facts of the situation.~~

~~The Board shall conduct such meetings in as fair and just a manner as possible. The Board may request a disinterested third party to act as moderator to help it reach a mutually satisfactory solution.~~

## **PUBLIC PARTICIPATION AT BOARD MEETINGS**

The Board welcomes citizens of the district to attend its sessions so they may become better acquainted with the operation and programs of the school. **The Policy for Public Participation at Board Meetings can be found here:**

### **Policy for Public Participation at School Board Meetings**

~~In order to assure that citizens who wish to appear before the board may be heard, and at the same time conduct its meeting properly and efficiently, the following procedures and policies have been adopted:~~

- ~~1. Any individual who desires to speak about an item on the agenda is asked to present the "request to speak" to the Superintendent, the Business Manager, or the Board President.~~
- ~~2. Persons who wish to speak about an item that is not on the agenda are asked to present such request to the Superintendent or the Board President prior to the beginning of the meeting. Persons who present such a request will be allowed to speak about the topic before the meeting is adjourned.~~
- ~~3. Citizens who desire Board action on an item not on the agenda shall submit the item to the Superintendent's office at least ten (10) days prior to the meeting of the Board at which they wish for the item to be considered.~~
- ~~4. Presentations should be as brief as possible. Unless an extension of time is granted, a speaker shall be limited to five minutes. The Board vests in its President, or other presiding officer, authority to terminate the remarks of any individual when they do not adhere to the rules established above.~~

## **SCHOOL COUNSELOR SERVICES**

School counseling services are provided throughout the Garretson School system to help each student develop toward social, emotional, and intellectual maturity. In addition to the school counseling offices available to students, it is our philosophy that any individual involved in the supervision of students should render positive and constructive help to any student within the school at any time the activities of the student indicate that he or she is not working for the improvement of him/herself or for the welfare of his or her fellow students.

Our school counseling program provides individual and group counseling, career guidance and the district wide testing program under the direction of the district guidance offices.

Students should feel free at any time to ask for the help of the school counselor with their problems with the assurance that confidentiality will be maintained. The counselor will assist the individual student in discovering why he or she is unsuccessful in school work, what favors are producing financial, emotional, social or family difficulties, and will help to find ways of altering the unsatisfactory conditions to the advantages of the individual, and help the student to explore the various alternatives.

## **SCHOOL CLOSING POLICY BECAUSE OF INCLEMENT WEATHER**

~~If the weather conditions are so bad that it is unsafe to send the buses out in the morning and it does not appear possible to hold school, an announcement will be on the radio/TV as soon as possible. Stations KSOO, KXRB, KELO, KRRO, and KTWB will broadcast the announcement as well as TV stations KSFY, KELO, and KDLT.~~

The school will also use its automated school messaging system and social media to disseminate information about school closings, late starts and early dismissals.

In the event a storm develops during the school day so that we feel it is unsafe to send the buses out after school, we will find places in town for the students to stay. We will have record of where the student is staying in case it is necessary to contact you. Parents will be informed via automated school messaging system, school social media and media outlets shown above.

If an evening event is to be cancelled, we will try to get this information broadcasted before 6:00 P.M.

Any days of discontinuance due to weather, emergency or disease will be made up to meet the school term as established by the school district.

**The superintendent may close the district schools or dismiss them early when hazardous weather or other emergencies threaten the health or safety of students and personnel. When this happens, the school will use a variety of tools to communicate relevant information to the public, including the school's website, automated messaging system, social media and local media outlets.**

**In the event of school closure due to weather, all school practices and events will be cancelled, with the exception of district, region and state level events. In those cases, the superintendent will make the decision to travel in conjunction with school officials hosting the event. In the case of cancelled or postponed activities, the superintendent or activities director will post those schedule changes on the school's website and social media to announce the schedule change.**

## SENIOR PRIVILEGES

It shall be understood and accepted that with "Senior Privileges" goes a corresponding emphasis on "senior responsibilities!" The primary purpose of Senior Privileges is to bridge the responsibility gap between high school and college, vocational school, or other post-high school endeavors. Other reasons may include: (1) as an incentive to maintain or improve grades in each subject; (2) as an opportunity to work part-time in planning for post-high school expenses; (3) to help at home as time permits; (4) to assume greater responsibility for using unscheduled time wisely. Seniors who meet eligibility requirements will not be required to be present during their study hall period or over the noon hour. Seniors will be permitted to leave the building promptly at the beginning and for the duration of the study hall period - NO LOITERING. A parental permission letter will be sent home with eligible students and must be returned with permission for Senior Privileges to be granted. With this parental permission, students will be allowed to drive motor vehicles or ride with others during the school day.

**Revocation of Senior Privileges:** As stated above "Senior Privileges" go hand-in-hand with "senior responsibilities!" Senior privileges are just that – privileges– not rights. Senior privileges may be revoked at any time for reasons involving academic matters, violations of school policies, etc. Students will be informed of the reason and duration of time privileges are lost if and when they are revoked. The duration of the revocation of said privileges is at the sole discretion of the administration.

It is the sole responsibility of the student to know whether or not they have had their privileges revoked. Unexcused absence from school while privileges are revoked will result in termination of privileges for that individual.

## SEMESTER TESTS (ASSESSMENT)

Student assessment is a pivotal piece to the measurement of school success. Student assessment is a means to set targets for student achievement, focus staff development, provide for instructional accountability, and encourage curriculum reform.

All teachers at the high school level at Garretson School will be required to assess student performance in their classroom on a semester basis using a semester examination or test. Each teacher will be responsible for assessment of student performance at the course level or grade level during the semester.

The post-semester assessment will be used to determine a semester grade as follows:

Two nine weeks grades – 4/5

Semester examination – 1/5

A student must have passing grades in at least two (2) of the three (3) major grades offered in a course during a semester. These two passing grades do not guarantee a student will pass the course if the average of these grades is failing.

(A major grade includes two (2) quarter grades and the post-semester exam grade.)

Teachers will be responsible to hand in semester exams for each course taught in the semester to the principal. A semester test schedule will be created to provide equitable test distribution.

## SEMESTER TEST PROCEDURES: (All students 9-12)

All students in grades 9-12 will take semester tests in all classes in both the 1st and 2nd semesters.

## SPECIAL EDUCATION

In order to provide appropriate educational opportunities, special education programs are available for student's ages 0-21. Resource rooms enhance the regular classroom instruction. Speech, language, and occupational and physical therapies are available. Services outside the district are provided when all necessary special education criteria are met. (The "Comprehensive Plan for Special Education" is on file with the principal.) Parents are encouraged to contact their child's teacher or the school administrator with their child's academic concerns or if they think an evaluation for special services would be helpful.

## SUSPENSION / DUE PROCESS

Suspensions shall mean temporary denial of a student to participate in any of the school day, extra-curricular, co-curricular, organization or club or school activity for the length of the assigned suspensions.

SDCL 13-32-4.2. The school board in any district may authorize the summary suspension of pupils by principals of schools for not more than ten school days and by the superintendent of schools for not more than ninety school days. In case of a suspension by the superintendent for more than ten school days, the pupil or his parents or others having his custodial care may appeal the decision of the superintendent to the board of education. Any suspension by a principal shall be immediately reported to the superintendent who may revoke the suspension at any time. In event of an appeal to the board, the superintendent shall promptly transmit to the board a full report in writing of the facts relating to the suspension, the action taken by him and the reasons for such action; and the board, upon request, shall grant a hearing to the appealing party.

No pupil may be suspended unless: (DUE PROCESS)

1. The pupil is given oral or written notice of the charges against him;
2. The pupil is given an oral or written explanation of the facts that form the basis of the proposed suspension; and
3. The pupil is given an opportunity to present his version of the incident.

In the event of a suspension for more than ten school days, if the pupil gives notice that he wishes to appeal the suspension to the board, the suspension shall be stayed until the board renders its decision, unless in the judgment of the superintendent of schools, the pupil's presence poses a continuing danger to persons or property or an ongoing threat of disrupting the academic process, in which case the pupil may be immediately removed from school, and the notice and hearing shall follow as soon as practicable.

1. **Short-Term Suspensions** shall mean suspensions for a period of ten (10) school days or less. A school principal shall have authority to invoke a short-term suspension. However, a conference involving the student, principal, and one or both parents shall be held before the student is readmitted.
2. **Long-Term Suspensions** shall mean a suspension for a period of eleven (11) school days or more. Long term suspensions may be ordered only by action of the Superintendent. A formal hearing involving the student, principal, one or both parents, and the Board of Education may be held before the student is readmitted.
3. **In-School Suspensions** shall mean a suspension up to five (5) days to be served in the school building in the central office.
4. Three or more suspensions will result in automatic referral to the Board of Education for consideration of long term suspensions or expulsion.
5. All daily work shall be made up on suspensions days.
6. In the event a student discontinues enrollment and later re-enrolls within the same school year, any suspension(s) received by the student during the first enrollment period shall be in effect during the second or subsequent enrollment period(s) within the same school year.
7. Any student on a full day suspensions will not be able to participate in any co-curricular or extra-curricular activities and/or practices for that day or evening.
8. **Regulations regarding special education** - See the "Comprehensive Plan for Special Education".

## TELEPHONES

The phone in the school's central office is available for student use before school, at noon and after school. The phone should only be used for essential communication between students and parents at these times.

## TESTING PROGRAM-DISTRICT WIDE

Testing and proper use of test results have long been considered an essential part of the student evaluation process. A district-wide testing program is in effect in the Garretson School as follows:

Early Childhood Screening - Ongoing

The SmarterBalanced Assessment will be administered to all students in grades 3-8 & 11 in the spring of the year.

THE FOLLOWING TESTS ARE AVAILABLE TO HELP DETERMINE ELIGIBILITY FOR SCHOLARSHIPS, JOB PLACEMENT, AND MILITARY, VOCATIONAL, AND HIGHER EDUCATION ENTRANCE:

PSAT-NMSQT, ACT - Eleventh Grade

ACT, SAT, GATB - Twelfth Grade

## TITLE IX GRIEVANCE PROCEDURE

### GARRETSON SCHOOL DISTRICT GRIEVANCE PROCEDURE REQUIRED BY TITLE IX

Title IX Coordinator, Superintendent

TITLE IX of the 1972 EDUCATION AMENDMENTS prohibits discrimination on the basis of sex. It requires that:

. . . No person . . . shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving Federal financial assistance.

If an individual has a complaint of possible sex discrimination which has taken place in the Garretson School District the following procedure has been adopted by the School Board to resolve all complaints at the lowest possible levels.

*Step 1:* The Title IX coordinator shall be responsible for explaining the entire grievance procedure to the complainant.

*Step 2:* The aggrieved person may file a written complaint containing information about the alleged discrimination on the basis of sex, the time that it occurred, the person apparently responsible for the discrimination, and whether or not it is a continuing form of discrimination. This written complaint shall be filed within 30 calendar days of a specific incident of discrimination on the basis of sex. The complaint shall be filed with the Title IX coordinator for the Garretson School District.

*Step 3:* The Title IX coordinator shall attempt to conciliate the complainant with the immediate supervisor or other person apparently responsible for discrimination on the basis of sex. This shall be concluded within 30 days of the filing of the complaint. The Title IX coordinator shall keep a written record of investigations, attempts at conciliation and final dispositions.

*Step 4:* If the complaint has not been resolved at Step 3, the aggrieved person may request a decision by the Title IX coordinator.

*Step 5:* If the attempt to conciliate has failed or the aggrieved person is not satisfied with the decision at Step 4, the aggrieved person may ask for a hearing with the Board of Education for a final disposition of the complaint.

## **TOBACCO FREE ENVIRONMENT**

Effective July 2001, the use of any substance or item which contains tobacco, including but not limited to cigarettes, cigars, pipes, or other smoking tobacco, or its use as snuff or smokeless tobacco in school buildings, any time of the day or night, by all people who utilize the Garretson School District #49-4 school buildings is prohibited. This policy also prohibits having in one's possession a lit cigarette, cigar, pipe, or other substance or item containing tobacco. Further, the policy includes, but is not limited to all school grounds, school administration buildings, indoor athletic facilities, outdoor athletic facilities when hosting school sponsored events, school gymnasiums, school locker rooms, school buses, and field trips, other school vehicles, and other school buildings.

## **TRANSFERRING IN**

Students transferring in to the Garretson School should arrange for the forwarding of their transcripts from their previous school. We reserve the right to final approval on all credits which may or may not be applied towards graduation.

## **TRANSFERRING OUT OR WITHDRAWING**

1. The office will give the student sign-out sheet which he or she must present and have signed by each of his or her teachers, showing the student has returned all school property.
2. The parent is asked to fill out a release form. Transfer will then be given and credits forwarded to the school of his or her request.
3. Please make final check-out with the building principal.
4. No confirmation regarding the status of a student will be released until all obligations have been satisfied. These obligations include rental fees, fines for lost or damaged books and equipment, unreturned books and equipment.

## **VISITATION**

We encourage parents to visit our classrooms. Children are eager to share their school experiences and want parents to show interest in their school life. Please call the teacher and make arrangements to visit whenever possible.

If a student from another school visits a classroom, arrangements must be made prior to the visit. We require that ANYONE coming to school during the school day report directly to the school office and receive a visitor sticker. Please do not proceed to any area of the building or playground until the office is aware of your presence. We ask that when leaving the building, visitors stop into the office as well. This is for your child's safety and also to prevent any disruption of classroom learning time.

## **VOLUNTEERS**

Volunteer help is always welcomed at Garretson School. If you are interested in helping out at school, please inform your child's teacher unless working under direct supervision of a staff member, volunteers will need a background check to volunteer at Garretson School. This includes those involved with the mentoring program.



# Garretson Student Handbook

2021-2022



A source of information on school policies, behavioral standards, curriculum & activities

Grades PreK-5

# Garretson School District No. 49-4

## Garretson, South Dakota

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#### ACTIVITY TICKETS

Elementary students may purchase activity tickets in the main business office. Students must present their activity ticket or have an electronic photo of their ticket for admittance into home athletic events. Student tickets are \$20 and adult tickets are \$40.

#### ACTIVITIES

Band is a school-sponsored activity at the elementary level. Band is offered to 5th grade students. **School sponsored athletic teams do not begin until seventh grade.**

#### ALCOHOL/DRUGS AND TOBACCO

No student shall possess, use, sell, or dispense any over the counter medication, controlled or mind altering substance or drug paraphernalia including, but not limited to: **tobacco, vaping pens, e-cigarettes, jules**, glue for inhaling, marijuana, drugs, alcoholic liquor, wine, beer, etc., at a school activity or on school property, which includes buildings, grounds, parking lots, and school buses. Any student who reports to school or an activity with evidence of having used the above substances, shall be subject to disciplinary action. Because it is our goal to keep our school drug-free, anything that resembles a drug (although artificial in means) that a student shall possess, use, sell, or dispense may result in a consequence under the Garretson Elementary Discipline Chart.

Students who use prescription drugs authorized by a licensed physician do not violate this policy if the students conform to the prescription and appropriate school policies.

#### ARRIVAL AT SCHOOL / BUILDING HOURS

The school building will be locked until 7:25 every morning. Students will not be allowed in the school building before 7:25. Students will not be allowed to remain in the building after 3:20 unless they are under adult supervision. All doors will be locked after 8:20 and not reopened until 3:15.

Custodians will lock ALL school doors at 4:00 p.m. with the exception of the gym lobby doors on the nights there are events.

School hours are: 8:15 a.m. - 3:20 p.m.

Adult supervision begins at 8:00 a.m. **4th and 5th grade students can report to their classrooms at 8:00** and Kindergarten, 1st, 2nd and 3rd graders should remain on the playground until 8:15. **Primary** classrooms, lockers, and hallways are not accessible to students until 8:15 as those areas are not supervised until then.

#### ATTENDANCE

Education is a state function under the control of the legislature. It is compulsory that all children from age six to eighteen regularly attend school Attendance is part of each student's permanent record. A casual attitude toward a regular school attendance extends into adulthood. It is the duty of the school officials to know the whereabouts of students during the school hours. Attendance is taken daily. A record of absences is kept and is recorded quarterly on report cards and on permanent school records at the end of each school year.

Be aware that a note from home does not automatically excuse a student from school. When possible, students should notify teachers in advance of an absence and **parents are required to**

**call or email teachers and the attendance line when their student is absent.** The following regulations apply to all students and pertain to absences of all types. Administrative discretion will be used when necessary.

- A. Generally, the only excused absences are:
  - Personal illness
  - Family emergency
  - Funeral
  - Dental or medical appointments that cannot be made on Saturdays or after school hours
  - Parent's request for other special family events (students who go on extended vacations during the school year will be encouraged to read and write every day)
- B. If a student becomes ill while at school, he/she shall report to the office. A parent will be contacted to take make arrangements for their child to go home. All parents will be asked to list two (2) emergency contacts whom the school may call when contact cannot be made with either parent.
- C. In the case of an excused absence, an unexcused absence or truancy, students will complete all missed assignments and receive full credit. Making up a test or quiz due to an absence will be at the discretion of the teacher. If a grading period falls within the allowed time to make up work due to an absence, an "incomplete" shall be recorded. Parents are encouraged to request work before a planned student absence.
- D. If a student is absent for more than one and one half hours anytime during the school day, the student will be counted as absent for 1/2 of the day. If a child misses more than four (4) hours, that child will be counted as absent for the day.
- E. Students are asked to present documentation from a doctor's office for medical absences of more than three (3) consecutive school days.
- F. Whenever any student is absent more than seven (7) days in any one quarter, more than ten (10) days in a semester, or more than seventeen (17) days during the entire school year, the parents shall be notified that the student's absentee record is being reviewed by the school principal. Should a student start falling behind with academics, parents will be requested to meet with the teacher and principal.
- G. A student is marked tardy when not present in their classroom at 8:15

#### **BICYCLES**

Students may ride bicycles to school but should exercise proper caution and follow bicycle safety rules. Once the student arrives at school, bicycles must be walked on school sidewalks and should be properly parked **in the bike racks outside the front entrance**. Bicycles are not to be ridden during recess and noon hour. We strongly suggest locking bicycles as the school is not responsible for lost or stolen bikes.

#### **BOOKS**

Textbooks – Teachers will issue textbooks to students at the beginning of the school year. Textbooks become the responsibility of the students to whom they are issued. Should the textbook get lost or receive excessive damage, a fine will be levied against the student to whom it was issued. Fines will be determined by the teacher and the principal based on the actual cost of replacement of the book.

Library Books – The school library and community library all operate under Siouxland Library System. It is the responsibility of the students to return books on time and in good condition. Parents are notified of overdue books through automated phone calls and emails. Replacement costs for books that are damaged or not returned will be issued to parents if necessary. As a convenience, books may be returned to any Siouxland Library, not just the library in which a book was checked out of.

#### **BREAKFAST & LUNCH PROGRAM**

A hot lunch program is offered through **Lunchtime Solutions** for all K-12 students at the Garretson School. The school breakfast and lunch programs fall under the guidelines of the National School Lunch program for free and reduced price meals. Students may bring their lunch to school if desired. Sack lunches are available upon request. **Extra entrees' are** available for purchase if students have a positive balance in their account.

- A. Lunch accounts are set up as STUDENT ACCOUNTS
- B. Lunch accounts are computerized individually
- C. To ensure proper credit to the account, the student's lunch account number should accompany payments
- D. Payments can be made in the form of a check or made on line
- E. All money must be turned into the office or given to kitchen staff by 9:00 AM to be credited that day
- F. If accounts reach a \$0.00 balance, your child will not be able to purchase a reimbursable meal or a la carte item until money is available in the account
- G. If there are not sufficient funds in their accounts, students will be offered an alternative meal consisting of a sandwich, one trip through the fruit and vegetable bar and milk at no charge
- H. The lunchroom computer will give the cashier a "low balance" warning whenever a student's individual account is \$20.00 or below
- I. Notification via email and text are sent out daily when a student's balance reaches \$20.00 or lower
- J. Balances cannot go below \$0.00
- K. Parents and/or students can check their account balance by calling the food service bookkeeper at 605-594-3451
- L. Cost of meals are published in the fall before school starts and can be found in the newsletter and on the Garretson School website
- M. Application forms for free and reduced meals are sent to all homes in the fall, along with a letter which provides information of the school income criteria. Forms can also be picked up in the business office. Applications may be submitted anytime during the school year. The information provided on the application is strictly confidential and will be limited to the certifying official or officials.
- N. **Students with a balance that is too low to purchase a regular meal cannot eat the regular meal until money is deposited into their lunch account. Students will be offered an alternative meal consisting of a sandwich, fruit and vegetable bar and milk at no charge. Students can receive the alternative meal a maximum of five times during the school year. After students have used two alternative meals the principals are notified and phone calls are made to the parents of students. When students have used all alternative meals, he/she will have the opportunity to call home during the lunch period; however, the student will not be provided food by the school district.**
- O. After two insufficient fund checks have been written from the same checking account, only cash or a cashier's check will be accepted for future account deposits
- P. After thirty days of any negative balance, collection procedures will be initiated on all negative balance accounts, starting with a letter to the responsible party. If there is no response, a second letter will be sent. After it is determined that the usual methods to collect the money owed the district have failed, then action will be taken to collect in small claims court.

The Garretson School District does not allow the delivery of food or beverages from outside vendors or fast food establishments for a student or an adult's breakfast or lunch meal. All meals are to be provided by the district's school food service or a prepared meal from home may be sent or brought in. No soda pop is allowed during the breakfast and/or lunch serving times.

#### **BUSING**

The Garretson School District provides a fleet of buses to those who ride to and from school on them. The Board of Education has employed reliable, responsible and trained people to drive these buses. The bus driver is an official representative of the school and has full authority to discipline students on the bus. It is the duty of each student who rides the bus to do his/her part to keep the buses in good condition and abide by the stated rules when being transported to and from school and/or school related activities.

Together, bus drivers and administration have the right to remove a student from a bus route for a period of time. If a student is removed from a bus, that student will have to obtain

other means of transportation at no expense to the school district. A student's absence due to suspension of bus privileges is an unexcused absence.

- A. Students should be on time. If the bus had to wait as much as one minutes at each stop, it would be 20 to 30 minutes late to school.
- B. The loading of students will be done at regular stops and loading zones only. Students should not stand in the traffic lanes while waiting for the bus or rush to the bus. Students should not approach the bus until it has come to a complete stop.
- C. All students must be seated while the bus is in motion.
- D. Arms and hands must be kept inside the bus.
- E. The aisles must be kept as clear as possible. Traffic through them must not be blocked.
- F. Boisterous or profane language will not be tolerated.
- G. Absolutely no smoking and/or possession of drugs or other controlled substances will be permitted on the bus.
- H. The bus driver is responsible for the safety and welfare of the students in the bus and should never be bothered or distracted in any which will interfere with responsible, safe driving. Rowdiness, pushing, crowding, shouting or unnecessary noises will not be permitted.
- I. All school buses must stop for railroad crossings as a matter of safety as well as law. Students must be quiet at this time.
- J. Students will assist the driver in keeping the interior of the bus clean. Students are not allowed to chew gum on the bus. The throwing of anything on the bus will not be tolerated. It is against the law to throw anything from a vehicle on the streets or highways.
- K. Students will immediately report to the driver any damage occurring on the bus. The party responsible, or their parents, will be held responsible for the total cost of the property replacement or repair.
- L. Students will not open or close the windows without the permission of the bus driver.
- M. If it is necessary to cross the road when leaving the bus, students shall cross at least 10 feet in front of the bus in full view of the driver, and cross only after looking to be sure no vehicles are approaching from either direction, and at the signal of the driver.
- N. In the event of road emergency, students are to remain in their seats, unless otherwise directed by the bus driver.
- O. Each student is expected to inform the driver if he/she is not returning on the bus. If the student fails to do this, the driver is relieved of responsibility.
- P. Courtesy is expected at all times, both to the driver and to the other passengers on the bus.
- Q. Inappropriate use of cell phones on the bus will result in the phone being confiscated by the driver and turned over to administration.

#### **CELL PHONES**

The use and possession of cell phones in the general classroom are prohibited at the Garretson Elementary School during normal school hours (8:15-3:20). Cell phones shall be kept in student lockers during the school hours listed above. Students may be asked to remove wearable electronic devices during class and place them in their lockers and/or backpacks or hold them until after the class is over. If it continues to be an issue a student may be asked to either leave these devices at home or leave them in the office during the school day. Students found violating this policy will have the phone or wearable device confiscated and turned in to the office. A parent will be contacted to come and retrieve it. Inappropriate use of cell phones on the bus will result in the phone being confiscated by the driver and turned over to administration.

#### **CHEATING OR ACTING IN A DISHONEST OR UNFAIR MANNER**

Any student caught cheating or plagiarizing on any test and/or assignment will have a zero assigned to that test and/or assignment. All cases will be referred to the principal and the teacher will notify the parents of the infraction. Disciplinary action will be taken and will be left up to the discretion of the teacher and the principal.

### **CHILD CUSTODY**

In most cases, when parents are divorced, both Mom and Dad continue to have equal rights where their children are concerned.

If any parent has a court order that limits the right of one parent in matters such as custody or visitation, please bring a copy to the office. Unless a court order is on file in the office, we must acknowledge equal rights for both natural parents.

### **COMMUNICABLE DISEASES – SEE HEALTH POLICIES**

### **CONDUCT AT SCHOOL ACTIVITIES**

Assembly Programs, Plays, Concerts, etc. - Students are expected to attend, listen, and be courteous.

Athletic Events - Garretson students (Pre-K through grade 5) must have parental supervision at all school activities outside of the regular school day. These events are being held for the enjoyment and educational benefit of all students. Students Pre-K through grade 5 who are not supervised will be asked to leave the complex or school. Frisbees and footballs will not be allowed at sporting events. Elementary aged students are not to bring food and drink into sporting events. Students are expected to watch the game and support the team. Good sportsmanship is one of the primary purposes of the high school interscholastic athletic program and it is essential for the success of these programs.

### **CONFIDENTIALITY**

The Family Educational Rights and Privacy Act (FERPA) affords parents and students over 18 years of age ("eligible students") certain rights with respect to the student's education records. They are:

1. The right to inspect and review the student's education records within 45 days of the day the Garretson School District receives a request for access.  
Parents or eligible students should submit to the building principal (or appropriate school official) a written request that identifies the record(s) they wish to inspect. The principal will make arrangements for access and notify the parent or eligible student of the time and place where the records may be inspected.
2. The right to request the amendment of student's education records that the parent or eligible student believes are inaccurate or misleading.
  - A. The parents or eligible students may ask the Garretson School District to amend a record that they believe is inaccurate or misleading. They should write the building principal, clearly identify the part of the record they want changed, and specify why it is inaccurate or misleading.
  - B. If the Garretson School District decides not to amend the record as requested by the parent or eligible student, the Garretson School District will notify the parent or eligible student of the decision and advise them of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.

3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that FERPA authorizes disclosure without consent.
  - A. One exception which permits disclosure without consent is disclosure to school officials with legitimate educational interests. A school official is a person employed by the Garretson School District as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement personnel); a person serving on the Garretson School Board; a person or company with whom the school district has contracted to perform a special task (such as an attorney, auditor, medical consultant, or therapist); or a parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.
  - B. A school official has legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibilities.
  - C. Upon request, the Garretson School District discloses education records without consent to officials of another school district in which a student seeks or intends to enroll.
4. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the Garretson School District to comply with requirements of FERPA. The name and address of the Office that administers FERPA is:

U.S. Department of Education  
Family Policy Compliance Office  
400 Maryland Ave, SW  
Washington, DC 20202-8520

The Garretson School District may disclose information contained in an education record of a student which would not generally be considered harmful or an invasion of privacy if disclosed, such as the student's name, address, telephone listing, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, degrees and awards received, and the most recent previous educational agency or institution attended.

A copy of these policies and regulations may be obtained in the superintendent's office of the School District. Complaints regarding violation or rights accorded parents and students should be submitted to the Superintendent of Schools of the Garretson School District or the Family Policy Compliance Office

#### **DANGEROUS ITEMS**

The school district recognizes the importance of establishing and maintaining a safe and orderly school environment for students, staff and community. Students must feel safe and secure in the school setting to benefit from the educational program.

The possession of firearms and dangerous weapons or look alike weapons in school buildings, vehicles or on school premises result in police and/or resource officer referral and possible long term in school suspension.

1. A *dangerous weapon* is defined as any firearm or air gun, knife or device, instrument, explosive material or substance, whether animate or inanimate, which is calculated or designed to inflict death or serious bodily harm.
2. A *look alike weapon* is any item which resembles guns, water rifles, pistols, slingshots, toy guns, toy grenades, toy knives, swords, and other similar items. No student shall carry, have in his or her possession, store, keep, leave, place or put into the possession of another student any look-alike weapon on any school premises, in any school vehicle, or any vehicle used by the school or for school purpose, in any school building or other building or premises used for school functions, whether or not any person is endangered by such actions. At the elementary level, students are prohibited from imitating violent acts and weapon use.

**DISCIPLINE**

Disciplinary action may be taken by any teacher or the principal. Parents will be advised of disciplinary action when the principal or teacher feels it necessary. Parents can assist in promoting good behavior by:

1. Supporting the school in requiring students to observe all school rules and regulations. Encourage students to accept responsibility for any willful misbehavior.
2. Maintaining an active interest in your child's daily work. Make it possible for students to complete assigned homework, particularly by providing suitable conditions for study at home.
3. Being open-minded to the viewpoints of all who are involved.
4. Speaking positively about school and teachers in front their children.

Discipline issues that are not specifically mentioned or detailed in the chart below will be dealt with in an effective manner. Administration reserves the right to assign alternative consequences.

Class One (Per Quarter)	1 <sup>st</sup> Offense	2 <sup>nd</sup> Offense	3 <sup>rd</sup> Offense	Habitual
Name calling, Taunting-teasing, Classroom disruption, Playground violation, stealing, Disrespectful/profane language	Teacher and Administrator Discretion	Teacher and Administrator Discretion	Teacher and Administrator Discretion	Teacher and Administrator Discretion Parents Notified
Class Two (Per Quarter)				
Insubordination	Conference with teacher and principal. Parents notified.	Loss of privileges. Plan & behavior contract written.	TAT Loss of privileges. Partial day ISS. Parent meeting.	Full day ISS TAT Referral



		Counselor meetings. Parent meeting.		
Class Three (Per Semester)				
Threatening/harassment, Physical/verbal aggression, Intimidation, <b>Pornographic Material</b>	Conference with teacher and principal. Parents notified. Loss of privileges.	Loss of privileges. Plan & behavior contract written. Counselor and/or Resource officer meetings. Parent meeting. Partial day ISS.	Partial day ISS TAT	Full day ISS TAT Referral
ILLEGAL OFFENSES Class Four (Per Year)				
Tobacco, Gross insubordination, Destruction of property	Parent notification. Partial day ISS. Resource officer meeting	Parent meeting. Full day ISS. TAT Counselor and/or Resource officer meetings	Full day ISS TAT Referral	Two day ISS
Class Five (Per Year)				
Arson, Drugs/Alcohol, Weapons, Endangering others	Police/Resource Officer Referral Long term ISS or OSS			

#### DRESS CODE

It is expected that all students at Garretson Elementary School will use good judgment in the selection of personal clothing that is neat, clean and not offensive in taste or modesty. Safety requirements in specialized subject areas must also be considered. For reasons of health and other considerations, the following restrictions will be observed.

- A. Shoes must be worn at all times. Slippers are not acceptable footwear. Flip flops and sandals may be worn in the school building, but tennis shoes are required for recess and PE
- B. Students may not wear anything on their heads in the building or classroom unless a designated reason to do so has been set (ie: hat day)
- C. All students must wear shirts, blouses, or sweaters that cover the chest, stomach, shoulders and back. Apparel worn for sensationalism or clothing that exposes bare skin or undergarments will not be permitted. Bare midriffs, **low-cut** muscle shirts, tattered clothing and spaghetti straps are considered inappropriate.
- D. Shorts may be worn during the 1st and 4th nine-week periods. Only shorts and skirts of reasonable length (**mid-thigh or longer**) are permitted.
- E. Clothing bearing inappropriate images or messages is not permitted. Inappropriate is identified as related to drugs, alcohol, cigarettes, sexual content, racism, discrimination, gang referenced or affiliated or any other subject, image or message deemed inappropriate by the administration.
- F. During winter months all elementary students must have footwear for indoor use and snow boots for outdoor wear. During winter months students in grades K-5 will not be allowed to play on snow hills without snow pants and boots.



### **DUE PROCESS**

In compliance with SDCL 14-32-4 (1973), on January 22, 1974, the South Dakota State Board of Education adopted a resolution defining the minimal standards of procedural due process guaranteed a public school student when suspended or expelled from school. The Garretson School District is in compliance with the resolution, which sets forth the following minimum standards:

- Adequate notice of charges.
- Reasonable opportunity to prepare for and meet the charges.
- An orderly hearing adapted to the nature and circumstances of the situation, and
- A fair and impartial decision.

Due process as defined in Article 24:07 Administrators Rules of the Division of Education (DOE).

### **EARLY CHILDHOOD**

The Garretson School is committed to the belief that early education is essential to the future success of children. Through this commitment the Garretson Early Childhood program has developed into a two section preschool for three, four, and five year-olds. The program has a cost of **\$165.00** per month, September – April.

#### Eligibility and Entrance Requirements

All students must have an Early Childhood screening before being considered for entrance into the Early Childhood Program. Students will then be considered eligible for the program based on one of the following three criteria:

- Special Needs and/or Head Start eligible:** Three, four, and five year-olds on a current academic or language (not articulation) IEP and/or who meet the eligibility criteria for Head Start, will be given top priority for entrance. The program fee is waived for these students.
- At Risk:** Using the DIAL-R as a screening tool, students whose scores fall in the "Potential Delay" range in two areas or on the total score, or scores in the "Potential Delay" in one area. Other factors may be taken into consideration as potential delay factors also. Students in this category must be three on or before September 1st of the current school year to be considered for school entrance.
- Non-At-Risk:** Four and five year olds whose screen scores fall in the average or above average range will be considered for enrollment. Students must be four or five on or before September 1st of the current school year to be considered for school entrance.

#### Required Documentation

Each student entering the program will be required to have documentation of a current physical, updated shots, and a certified birth certificate. These documents must be on file before each student will be allowed to start school. Please refer to the elementary policy for more information on these items.

#### Attendance

Attendance in the Early Childhood program is not required but is strongly recommended. If a student is enrolled in the program, it is very important that they be there as much as possible. It is important to each young child to have a consistent routine in order to get maximum benefit from the program.

- A. Attendance is taken each day. It will also become a part of each student's permanent record.
- B. If a student is expected to be absent, parents should call the school between 8:00 and 9:00 a.m. for the morning section, or between 12:30 and 1:30 p.m. for the afternoon section.
- C. If a student becomes ill while at school, he/she shall report to the principal's office. A parent will be contacted to take the student home. Parents will be asked to list two (2) additional people whom the school may call if contact cannot be made with either parent.

#### Field Trips

Parents will be notified at least two days in advance of any upcoming trip. Parents are required to sign a Field Trip Permission form at the beginning of the year if they want to have their child go on such trips. This form is designed to cover all trips taken throughout the year. Some trips may require money, lunches or other materials to be sent with each student. Please let your student's teacher know at least one day in advance if your child will not be able to attend a class trip.

#### Late Starts / Early Dismissals

Each winter we face the possibility of bad weather and school cancellations. Parents should listen to the radio and TV stations listed in this handbook if the weather appears to be getting bad. The following school schedule changes will affect the Early Childhood classes.

- A. If school starts late, the morning session will be canceled. Missed sessions will not be rescheduled.
- B. If school dismisses early, the afternoon session will follow the revised schedule. These sessions will not be rescheduled. The students will be transported in their usual manner to their normal drop off site. If there are to be changes in transportation or drop off sites for these days, please have that listed on the Student Enrollment Information Sheet given at the beginning of the school year.
- C. If school is canceled for the entire day, make up days will be added to the end of the school year. Parents will be updated on changes to the last day of school

#### Parent Involvement

There are a number of opportunities throughout the year for parents to participate in the school setting.

- A. Parent-teacher conferences are held twice a year. Schedules for these conferences will be sent home with each student.
- B. Field trip chaperones are often needed. Notes will be sent home when there is a need for these.
- C. Parents are always welcome in the classroom. If any parent would like to spend a day in the Early Childhood classroom, notify the teacher in advance.

#### Program Schedules

Each section of the Early Childhood program will run four days per week, Monday through Thursday.

- A. Morning Session: 8:00-10:45
- B. Afternoon Session: 12:30 - 3:15 (snack will be included in this session)

**C. Early release schedules will be communicated as needed**

- D. Students should not be dropped off any more than 10 minutes prior to the start of class. Teachers and assistants have other duties before each class, therefore supervision will not be guaranteed before this time. Students must not be left unattended in the classroom.

Supplies

Parents will be required to supply their student with some basic school supplies. A list will be sent out prior to the first day of school. Supplies should be sent the first day that the student attends school.

Transportation

All students in the Early Childhood program are eligible for school transportation. The school has limited transportation services outside of the school bus. We encourage families to transport their preschoolers to and from school if at all possible.

- A. Students who live within the city limits have the option to be picked up for and dropped off from school by the school van.
- B. If a student lives or goes to day-care in the country, they will be transported on a school bus at the beginning and ending of the regular school day.
- C. Students attending a rural daycare (within district boundaries) will be transported to and from preschool by a school van in the middle of the day (at the end of the morning section or at the beginning of the afternoon section).
- D. The school van will run on a curb to curb basis. Your child should be brought to and picked up at the van by an adult.
- E. If your student will not be using school transportation for a day, please contact the school or transportation driver prior to 7:30 a.m.
- F. Parents must call the school when there is an address change for pickup and/or drop off.
- G. Families who qualify for Head Start and/or IEP services qualify for transportation to and from school.

**EMERGENCY PROCEDURES**

Procedures to be followed in the event of tornado or other emergency will be announced and posted for each building the first week of school with revision as needed.

Fire, tornado and lockdown drills will be held on a regularly scheduled basis with procedures for each building to be announced the first week of school. Fire exits and tornado designated areas are posted in each classroom.

**ENTRANCE REQUIREMENTS**

Children may enter kindergarten if they have reached their fifth birthday by September 1 of the school year. All children enrolling in the Garretson School district must have the following on file at the time of enrollment:

- Certificate of immunization or letter of religious exemption
- A certified copy of your child's birth certificate.
- Copies are placed in students' permanent cumulative folders at school.

**FIELD TRIPS**

Field trips are conducted during school time as the planned culmination of a class or unit. Students are expected to comply with district busing rules when school vehicles are used and to leave and return on school vehicles when provided. Students on field trips should view themselves as representatives of the school and behave in an orderly manner. Permission slips signed by parents/guardians are necessary for students to be able to go on the field trip. Parent chaperones may be permitted to drive their own vehicles, however, in order to transport their own children, signed documentation must be given to the teacher. Parents are asked to not

bring younger children with them during field trips. The privilege of attending a field trip may be restricted by the teacher and/or principal due to disciplinary problems at school or lack of academic effort.

#### **FINES**

Students who owe the school district money for such things as book fines, repair cost, replacement costs and any other type financial obligation will be held responsible for payment before the end of the school year.

#### **FOOD IN THE CLASSROOM**

Pop, gum, and candy are not allowed in the school building unless arrangements are made by the teacher to have these items as part of a class incentive/reward or party..

Gum is allowed if it is deemed necessary by the classroom teacher, IEP, or TAT team to benefit individual students.

Students are encouraged to bring a healthy snack to school every day and are allowed to have water bottles in class (with water only). Elementary classrooms have a milk and snack break each day. Examples of healthy snack options are popcorn, crackers, granola bars, string cheese, fruit/fruit snacks, raisins, etc. We discourage high-sugar snacks and prohibit candy at snack time. **Garretson school is not a peanut-free school, but classroom teachers will make families aware if a classroom needs to be peanut-free.**

#### **FORGERY**

Students committing forgery involving all types of passes and/or parental excuse notes as well as false phone calls **or emails** will be subject to consequences as determined by school administration.

#### **FUND-RAISING PROJECTS**

All fund-raising activities must have prior approval by the Garretson School administration. Staff and students are discouraged from bringing items to school for distribution or sale to other students and staff. The school will not accept responsibility for lost or stolen items/money.

#### **GRADING SYSTEM**

The following grading system will be used in grades 3-5:

100 - 94% = A

93 - 88% = B

87 - 80% = C

79 - 70% = D

69 - 0% = F

**K-2 students are graded on a standards-based reporting system.**

#### **GUIDANCE AND COUNSELING**

The counselor visits each classroom, performs individual and small group counseling activities, and works with parents and teachers in promoting positive social and emotional student growth. School counselors assist students in the development of those lifelong skills necessary

for optimum character development, coping with life's difficulties, and building cohesive relationships.

Students and parents should feel free at any time to ask the help of the Guidance Counselor with the assurance that confidentiality will be maintained. Garretson School District does have access to outside counseling services that only serve students through a referral process and with parental or guardian permission.

#### HARASSMENT AND VIOLENCE POLICY

It is the policy of the Garretson School District that racial, sexual, religious/ ethnic harassment and violence will not be tolerated under any circumstances. We firmly believe that all persons are to be treated with respect and dignity. Harassment and violent incidents will be responded to in a manner that effectively deters future incidents. Racial, sexual, religious/ethnic harassment and violence refers to unwelcome and unwanted behavior related to sex, race, religion, or ethnic group that makes the recipient feel afraid, embarrassed, helpless, angry or unsafe or upsets the recipient to the point that he/she cannot learn, cannot teach or be effective at school or at his/her job. Harassment and violence is prohibited between staff members, between staff members and students, between students, and from members of the public directed at students or staff on school property or at school-sponsored events. Some examples of harassment and violence may include, but are not limited to: unwelcome patting, pinching, or physical contact; obscene gesturing or name calling; ethnic or racial slurs; or threats, insults, or assaults against someone due to their sex, race, religion or ethnic group. If a staff member or student feels that his/her emotional well-being, his/her sense of safety and security or sense of self-worth is being affected by such conduct, a complaint should be filed by contacting his/her school principal or by calling the school superintendent

#### HEALTH POLICIES – COMMUNICABLE DISEASES/MEDICATIONS

The Garretson School District does not employ a full-time school nurse, but instead provides a nurse four hours per week to assist with our student health program and is available by phone or email on a daily basis. The school nurse conducts hearing and vision screenings throughout the year at various grade levels, tracks student immunizations, is in charge of emergency response policies and procedures, and oversees the school health program. Screenings can be done on students throughout the school year upon parent or teacher request if suspecting a problem.

If your child becomes ill or is hurt during school hours (outside of minor scrapes and bruises), we will attempt to contact you. If we are unable to contact you, we will attempt to contact a person named by you on the **Garretson School Information Update Form** completed by you during the registration week. For serious injuries, an accident report will be completed by the school immediately following the injury and EMS will be activated.

##### Communicable Diseases

**Rules for school attendance: When ill, students should not be sent back to school until they are vomit, diarrhea, or fever-free (without medication) for 24 hours.**

- |                    |  |
|--------------------|--|
| <b>Chicken Pox</b> | The first symptoms include a slight fever, and feeling tired and weak. An itchy blister-like rash soon follows. The blisters become dry, crust over, and form scabs within 4 to 5 days. They may appear on the scalp, armpits, trunk and even on the eyelids and in the mouth. Cases must be excluded from school until all scabs are dry and there have been no new pox for two days. |
| <b>Pink Eye</b>    | Symptoms include white or yellowish discharge from one or both eyes, tears, pain, swelling and reddening of the eyelids, matted eyelids after sleep, and sensitivity to light. In severe cases, infiltration of the cornea may occur. The illness may last from 2 days to 2-3 weeks. Child should be excluded from school and not return until seen by a physician.                    |
| <b>Common Cold</b> | Common viral respiratory diseases can be characterized by fever and one or more cold symptoms such as chills, headache, body ache, weakness, and loss of appetite. Fevers greater than 100 should be excluded from school.   |
| <b>Ring Worm</b>   | Ringworm is a skin infection caused by a fungus that can affect the scalp, skin, fingers, toe nails or foot by direct skin-to-skin contact with infected people or pets. Ringworm of the body appears as flat, spreading ring-shaped areas. The edge is reddish and may be either dry and scaly or moist and crusted. As it spreads, the center area                                   |

clears and appears normal. Child should be excluded from school unless child has physician's written permit for re-entering. Infected area should be covered when child is in school.

**Impetigo**

Symptoms are characterized by pustule (crusted sore with oozing) appearing on face, neck and hands – occasionally on body. Exclude from school until all areas are healed (usually about one week) or until child has a doctor's written statement for re-entry.

**Scabies**

Scabies is a fairly common infectious disease of the skin caused by a mite. Scabies mites are transferred by direct skin-to-skin contact. Indirect transfer from undergarments or bedclothes can occur only if these have been contaminated by infected people immediately beforehand. The most prominent symptom of scabies is intense itching particularly at night. The areas of the skin most affected by scabies include the webs and sides of the fingers, around the wrists, elbows and armpits, waist, thighs, genitalia, nipples, breasts and lower buttocks. Symptoms will appear from two to six weeks in people who have not previously been exposed to scabies infestations, and within one to four days after subsequent re-exposures. Exclude from school until treated. Itching may still be present, and avoid physical contact with infested individuals and their belongings, especially clothing and bedding.

**Head Lice**

Lice can be found anywhere on the scalp but are heaviest behind the ears and just above the hairline along the nape of the neck. Head lice attach their eggs (nits) to human hair. Head lice transmission can occur during direct contact with an infested individual. Head lice cannot jump or fly. Head to head contact or sharing items of clothing, combs, brushes, hats, or headphones may also result in transmission. Shared surfaces such as pillows, mattresses, sleeping bags, cars seats, or upholstered furniture may also transmit head lice. Usually, the first indication of an infestation is the itching on the head. Scratching at the back of the head or around the ears should lead to an examination for head louse eggs (nits) on the hair, and can be spread as long as lice or eggs remain alive on the infested person. Medicated shampoos or cream rinses containing pyrethrin (Rid), permethrin (Nix), lindane (Kwell), or malathion (Ovide) are used to kill lice. Always shampoo twice, 1 week apart to kill all live and newly hatched lice. Nightly comb-through and nit-picking are required to remove all nits from hair, and stop the live cycle. Thorough cleaning should be done of household items including: vacuuming upholstered furniture and carpet; laundering clothing and bedding in hot water (130° F for 20 minutes) and drying on hot cycle or dry cleaning to destroy lice and eggs; soaking combs and brushes in hot water (130° F for 10 minutes). Anything that cannot be laundered should be sealed in a plastic bag for two weeks.

If live lice or evidence of nits is found on the student during the school day, the student may remain in school and finish out the day. They are required to treat with medicated lice shampoo and do a thorough comb-through to eliminate nits that same day and/or evening and can return to school the following day if cleared by office staff. If the student does not treat with medicated lice shampoo and continues to present to school with evidence of live lice and nits, the school will send the student home to be treated. The school reserves the right to check the students in question for lice until cleared and send them home as needed to reduce transmission. Parents of Pre-5th grade students will be notified of the presence of lice via letter from school nurse. Parents of Middle and High school students are notified via phone, email, or letter if their student has lice.

**Influenza**

Influenza is highly contagious and is easily transmitted through contact with droplets from the nose and throat of an infected person who is coughing and sneezing. Typical flu symptoms include headache, fever, chills, cough and body aches. Intestinal symptoms are uncommon, and symptoms can occur within 1 to 3 days after exposure to an infected person. Good handwashing and hygiene and getting a flu shot annually are ways to prevent or lessen the severity of the flu.

**Common communicable disease guidelines and questions can be found on the South Dakota Department of Health website: <http://doh.sd.gov/diseases/infectious/diseasefacts/>**

**COVID-19**

COVID-19 is a contagious respiratory illness caused by infection with a new virus called SARS-Cov-2. COVID-19 seems to spread more easily than flu and causes more serious illnesses in some people. It can take longer before show of symptoms and people can be contagious for longer. Wide ranges of symptoms have been reported ranging from mild symptoms to severe illness. Symptoms may appear 2-14 days after exposure to the virus including: Fever or chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, diarrhea.

Students exposed to COVID-19 are excluded from school as a close contact under the SD Dept of Health guidelines found here: <https://doh.sd.gov/COVID/Resources.aspx>

Students who test positive for COVID-19 are excluded from school for 10 days starting from date of symptom onset.

Check the SD DOH website <https://doh.sd.gov/COVID/default.aspx> for any updates or changes concerning COVID-19.

#### **MEDICATIONS POLICY**

The following procedure will be followed for those students who take any medications while at school. Medication includes all prescription and nonprescription (over the counter) drugs.

- A. Students in grades PreK-5 are not allowed to administer, or have in their possession any medications, including over the counter and/or prescription medications. They are required to fill out the medication and treatment authorization form, option III, and have a parent and physician signatures for any and all medications being administered while at school. If no medications are being administered during school hours for students in grades Pre-5, choose option I, and sign at bottom.
- B. Students in grades 6-12 are allowed to self-administer 1 dose only of over the counter medication, only when it will not be a potential health risk to your child or others. Epi Pen, Auvi-Q, and inhalers are also allowed for 6-12th grade students if they have been instructed to self-administer. All medications must be kept on the student at all times and are not allowed in desks, backpacks, lockers, etc. Medication and treatment authorization form must filled out with option II selected, and signed at the bottom.
- C. All prescription medication is required to be brought to the school office at the beginning of the day. Trained school personnel will be available Monday through Friday to administer medication. Option III on the Medication and Treatment Authorization Form needs to be filled out and signed by parent and physician for medications to be administered at school. First dose of any new prescription medications must be given at home, and can't be given at school.
- D. Prescription medication must be in a pharmacy container with a label. The label is to include the following: student's name, date, dose, time of day the medication is to be taken, and the doctor's name. Ask your pharmacist to provide you with a second container for school use. Medication that comes to school in a container that is not a labeled pharmacy container will not be administered.
- E. Over the counter medication administered at school by school staff must be in original labeled container. Medication that is not in original container will not be administered.
- F. All medication to be taken in school must be accompanied by a Medication and Treatment Authorization Form. Extra forms may be obtained from the office or downloaded from the school website.
- G. A daily log of medication taken by the student will be kept and overseen by school nurse.
- H. In the event of a school-sponsored field trip, your child's medication may be sent with designated personnel in the amount to be administered during the activity, unless otherwise specified by the parent or guardian.
- I. If medication is not picked up within 1 week after school is out, it will be destroyed.

#### **HOME SCHOOL ALTERNATIVE INSTRUCTION**

The Garretson School District will accept students transferring from non-accredited schools subject to the following conditions and guidelines:



- A standardized achievement test shall be administered to the transfer student. The administration and evaluation of the test will be done by the principal and appropriate staff of the school to which the student is seeking admission.
- Based on the evaluation of the standardized test, the principal will make an appropriate placement. The student's placement may not be in a grade level higher than warranted by the student's chronological age, assuming entry into the first grade at age six and annual grade placement thereafter. After initial placement, the student may be advanced according to the student's demonstrated performance.

#### **HOMECOMING**

All students K through 5th grade will walk with their class during the homecoming parade and remain with their class until dismissal from school. If a parent provides a **written or personal** request for the release of a student from homecoming activities, the student will be counted absent according to our absence policy and the school will be released from responsibility.

#### **HOMEWORK**

K-5 students may have routine, weekly assignments that are expected to be completed at home (ie: Thursday night spelling work) in addition to unfinished classroom assignments. When necessary, incomplete work will be made up during recesses. Students have an extra day to turn in assignments that are given on the day of an absence. When possible, teachers should be notified of absences ahead of time to keep students from falling behind in their work.

#### **INJURIES**

Students are encouraged to play safely and avoid injuries, but if injured, the student should report any injuries, no matter how small, to the teacher in charge or to the office. This is especially important for insurance purposes. When an accident report is deemed necessary, it is submitted to the principal and parents are notified **by the classroom teacher.**

#### **INTERNET POLICY**

##### **Student Use of Computer Networks:**

The School District shall encourage use of local and wide area networks for improvement of instructions and in-district communication. The computer and its abilities to connect with other sites worldwide should serve as an enhancement to teacher-led instruction within the classroom.

The administration is directed to develop regulations that insure proper use of District networks and the Internet by students and members of the community.

The use of the School District's network and its connection to the Internet is a privilege, not a right. Guidelines are provided to make students aware of the responsibilities associated with efficient, ethical and lawful use of network resources. If a student violates any of these provisions, his or her account and privileges may be terminated, future access through School District facilities may be denied, and the School District's discipline policies shall be applied. Students or their parents or guardians will be required to compensate the District for any damage done to the network and/or hardware.

The School District shall make every effort to restrict access to inappropriate materials; however, it is impossible to control all materials on a global network. Therefore, the District shall not be liable for the content of viewing of any materials not prepared by the District.

##### **Rules for Network Use:**



Use of the School District network facilities may only be made in conformance with this regulation and the Acceptable Use Agreement signed by the student. Network users are expected to abide by generally accepted rules of network etiquette.

The student will:

- Be responsible for all use of the network under his/her account, regardless of whether access is gained with or without the student's knowledge and/or consent;
- Immediately notify the School District if he/she suspects any unauthorized use of his/her account. A student shall remain liable and responsible for any unauthorized use until the School District is notified of the suspected unauthorized use and has a reasonable opportunity to act upon such notice;
- Not transmit any abusive, defamatory, obscene, profane, sexually explicit, threatening, or illegal material;
- Not engage in any advertising or soliciting the sale or purchase of any goods, products or services, or to solicit the performance of any activity which is prohibited by law;
- Be responsible for any costs, fees, charges or expenses incurred under the student's account number in connection with the use of the network, save and except such costs, fees, charges and expenses as the School District explicitly agrees to pay;
- Not transmit copyrighted material without the express consent or authorization of the owner of the copyright; and
- Not give out his/her home address, phone number, or password.
- Student accounts are considered the property of the District. The School District expressly reserves right, in its sole discretion to:
- Change or eliminate any portion of any transmission of any user without notice or liability;
- Review and edit any material to be transmitted by anyone on the network, including private electronic messages. (By reserving this right, the School District assumes no obligation to review or edit any such material and assumes no responsibility or liabilities therefore.)
- Remove or delete any transmission the School District believes violates the School District's policy or is harmful to others.
- By signing the Acceptable Use Agreement, the student expressly agrees and recognizes that use of the network is at the student's own risk. The School District does not guarantee the network will be uninterrupted or error-free; nor does it make any warranty as to the results to be obtained from use of the service or the accuracy or quality of the information obtained on or by the network or the Internet. Access to the network is provided on an "as is" basis without warranties of any kind. Neither the School District nor any of its agents or employees shall be liable for any direct, indirect, incidental, special or consequential damages arising out of the use of or inability to use the network or out of any breach of any warranty.

### **Network Security**

Security of all networks connected to the Garretson School District is a high priority. Anyone observing a security problem on Internet or any District network must notify District personnel. Any use identified as a security risk or having a history of problems with other computer systems may be denied access to Internet or other District networks.

Intentional damage to equipment or software or any intentional attempt to harm or destroy data of another user on the Internet or any other network may result in the cancellation of computer privileges and the District's discipline policy shall be invoked. The vandal or his/her parents/guardians will be responsible for damages or the cost of correcting the problem. Any student who does not follow the proper usage of the Garretson School Computer network and Internet as communicated in the Acceptable Use Agreement and school policy handbook will be subject to consequences determined by the administration.

### **LIBRARY**

All elementary classes are scheduled for 30 minutes of library time once each week. Library skills are taught during this time and books can be checked out. Students may check out books from the school library for one week (K-3) and two weeks for grades (4-6).

The school library and community library operate under Siouxland Library System. It is the responsibility of the students to return books on time and in good condition. Parents are

notified of overdue books through automated phone calls and emails. Replacement costs for books that are damaged or not returned will be issued to parents if necessary. As a convenience, books may be returned to any Siouxland Library, not just the library from which a book was checked out of.

#### **LOST AND FOUND**

A lost and found box will be maintained at the school. Lost articles should be reported and found articles turned into the office. Students and parents are encouraged to check the box periodically for lost articles.

#### **MEDICATIONS – SEE HEALTH POLICIES**

#### **MESSAGES**

Phone messages left with the secretary or principal will be delivered to students and teachers in a timely manner. When possible, we encourage messages to students be sent electronically and directly to teachers and cc'd to the secretary. Students may use the office phone for valid reasons but will not be permitted to use a telephone without permission from office staff.

#### **PARENT-TEACHER CONFERENCES**

Parents may make appointments for conferences with teachers, counselors, or the principal. Regular parent/teacher conferences are scheduled for the end of the 1st quarter and at midterm of the 3rd quarter.

#### **PARTY INVITATIONS**

Parents are encouraged to send party invitations by mail or invite children by phone or email. School personnel are not permitted to disclose phone numbers and email addresses. If invitations are sent to school for delivery, they need to be given to the teacher privately, who will then deliver them to bookbags at an appropriate time.

If parties require extra students to ride the bus home with your student, arrangements need to be made with the driver to make sure there is adequate room on the bus. However, we do encourage parents to take care of transporting extra students.

#### **PATRIOTISM**

The Garretson School encourages patriotism. The school day begins with each classroom reciting the Pledge of Allegiance. In addition, the National Anthem is played before varsity athletic events.

#### **PICTURES**

Student pictures are taken early in the school year. Students have the opportunity to purchase packets of pictures but are not required to. Regardless of making a purchase or not, pictures of every student will be taken for student records.

#### **PHYSICAL EDUCATION**

All students K-5 have the opportunity for Physical Education during the school week. Each student must wear his/her tennis shoes.

All students are required to participate in Physical Education unless a written excuse is given. If a student must miss Physical Education for an extended period, a doctor's excuse is required.

#### **PUBLIC CONCERNS AND/OR COMPLAINTS ABOUT SCHOOL PERSONNEL, FACILITIES & SERVICES**

Constructive criticism of the schools is welcomed by the Garretson School District when it is motivated by a sincere desire to improve the quality of the education program and to help the school personnel in performing their tasks more effectively. The Board places trust in its employees and desires to support their actions in such a manner that employees are freed from unnecessary, spiteful, or negative criticism and complaints. Whenever a complaint is made directly to the Board as a whole or to a Board member as an individual, it shall be referred to the school administration for study and possible solutions. The individual employee involved shall be advised of the nature of the complaint and shall be given the opportunity for explanation, comment, and presentation of the facts as he or she sees them. The Board recognizes that situations may arise in the operation of the school system which are of concern to parents or the public. Such concerns are best dealt with through communication with appropriate staff members, the principals, the superintendent, and the Board. The following guidelines are the proper procedure to be followed by persons with questions or complaints: 1. Matters concerning individual students should first be addressed to the teacher. 2. Unsettled matters from (1) above or problems and questions concerning individual schools should be directed to the principal of the school. 3. Unsettled matters from (2) above or problems and questions concerning the system should be directed to the Superintendent. 4. The Board will consider hearing citizen complaints at a regular scheduled meeting when they cannot be resolved by the administration. Matters referred to the Board must be in writing and should be specific in terms of the complaint and the action desired. The Board will not consider or act on complaints that have not been explored at the appropriate administrative level. If it appears necessary, the administration, the person who made the complaint, or the employee involved may request an executive session of the Board for the purpose of further study and decision by this body. Generally, all parties involved, including the school administration, shall be asked to attend such a meeting for the purposes of presenting additional facts, making further explanations, and clarifying the issues. Hear-say and rumor shall be discounted as well as emotional feelings except those directly related to the facts of the situation. 31 The Board shall conduct such meetings in as fair and just a manner as possible. The Board may request a disinterested third party to act as moderator to help it reach a mutually satisfactory solution.

#### **RECESS AND INCLEMENT WEATHER**

All students will be taken out for recess. It is important that the students get fresh air and the activity made possible at recess. If students are ill, they may infect others in their class and should probably stay home from school that day rather than staying in for recess. A written note from a doctor may be required if a child is to stay in during recess for an extended period of time. In the event of inclement weather and/or when the wind chill or temperature is 5° F or below, students will be kept inside for an indoor recess.

#### **Playground Rules:**

- No gum, candy, pop, seeds, etc. are allowed on the playground during school hours.
- No balls or toys from home are allowed on the playground.
- No throwing rocks, snowballs, leaves, etc.

- Students are not to play around cars or delivery vehicles.
- Students must ask permission to retrieve a ball from the parking lot or street. Adult eye contact and proximity is to be present when students retrieve balls. Retrieved balls need to be given to the teacher for the remaining part of recess.
- Students must ask permission before entering the building or leaving the playground. When returning to the playground, please let the teacher know.
- Students are not to climb fences.
- Spitting is prohibited.
- Jump ropes and other toys are to be used for their intended purpose.
- Climbers must stay off the top of the monkey bars and are not allowed to hang from their knees
- No swinging side to side, twisting, or standing on swings. No underdogs.
- No climbing up the slide. Sliders must go down feet first. The slide must be cleared before going down it.
- No pushing, shoving, tackling, or other rough play on the playground or snow hills.
- Students may slide on their knees on the ice, one at a time.
- Students are not to play tag on the jungle gyms.
- Students are not to climb trees
- Students are not to stand on the table or benches

#### Winter Weather Rules:

- K-5 must wear coats, snow pants, gloves/mittens and boots to play on snow hills.
- General safe play is allowed on snow hills. No pushing, shoving, tackling, or other rough play on snow hills.
- Students will slide down the snow hills, feet first.
- No throwing snow or snowballs.

#### Recommended Temperature Chart For Outdoor Dress:

- Under 50 degrees: Warm coat with hat and gloves
- 51-55 degrees: Warm sweatshirt or coat
- 56-60 degrees: Light sweatshirt or long sleeve shirt
- Shorts only permitted to be worn first and third quarter

Teachers reserve the right to prohibit any activity if students are not playing safely.

#### RETENTION POLICY

Retaining of students at a given grade level is a procedure practiced when students are functioning at a level below grade level expectations. Criteria used to determine whether or not a student should be retained are:

- Basic skills mastered in reading and math
- Physical, emotional, and mental maturity
- Work habits and attitude
- Any of these in addition to a significant number of absences

No child will be retained without prior discussion or justification from classroom teacher and administration. Parents have the right to override a recommendation to retain.

#### SCHOOL CLOSING POLICY BECAUSE OF INCLEMENT WEATHER

The superintendent may close the district schools or dismiss them early when hazardous weather or other emergencies threaten the health or safety of students and personnel. When this happens, the school will use a variety of tools to communicate relevant information to the public, including the school's website, automated messaging system, social media and local media outlets.

In the event of school closure due to weather, all school practices and events will be cancelled, with the exception of district, region and state level events. In those cases, the superintendent will make the decision to travel in conjunction with school officials hosting the event. In the case of cancelled or postponed activities, the superintendent or activities director will post those schedule changes on the school's website and social media to announce the schedule change.

#### **SPECIAL EDUCATION**

In order to provide appropriate educational opportunities, special education programs are available for student's ages 0-21. Resource rooms enhance the regular classroom instruction. Speech, language, and occupational and physical therapies are available. Services outside the district are provided when all necessary special education criteria are met. (The "Comprehensive Plan for Special Education" is on file with the principal.) Parents are encouraged to contact their child's teacher or the school administrator with their child's academic concerns or if they think an evaluation for special services would be helpful.

#### **STUDENT RELATIONSHIPS**

Students are to refrain from use of excessive affection in the hallways, classrooms, on school property or at a school activity. Excessive affection is defined as anything more than holding hands. Examples include: kissing, excessive hugging, touching of inappropriate areas, etc.

#### **VISITATION**

We encourage parents to visit our classrooms. Children are eager to share their school experiences and want parents to show interest in their school life. Please call the teacher and make arrangements to visit whenever possible.

If a student from another school visits a classroom, arrangements must be made prior to the visit.

We require that ANYONE coming to school during the school day report directly to the school office and receive a visitor sticker. Please do not proceed to any area of the building or playground until the office is aware of your presence. We ask that when leaving the building, visitors stop into the office as well. This is for your child's safety and also to prevent any disruption of classroom learning time.

#### **VOLUNTEERS**

Volunteer help is always welcomed at Garretson School. If you are interested in helping out at school, please inform your child's teacher. Unless working under direct supervision of a staff member, volunteers will need a background check to volunteer at Garretson School. This includes those involved with the mentoring program.

#### **WITHDRAWAL AND TRANSFER**

If you are moving out of the district, please notify the school at least a day in advance. Student records are electronically sent to new schools upon request.

#### TITLE ONE PARENT INVOLVEMENT POLICY

The Board of Education of Garretson School District recognizes the necessity and value of parent involvement to support student and academic achievement. In order to assure collaborative partnerships between parents and schools, the board is committed to achieving the following goals in ways that recognize and respect the diversity and differing needs of families. The Garretson School District intends to include parents in all aspects of the district's Title 1 program. The goal is a home-school partnership that helps all students in the district succeed.

The following provisions and activities have been reviewed and considered appropriate to the Title 1 program by parents, teachers, administration and school board.

- A. Involving parents as partners in school governance, including decision making.
- B. Establishing effective two-way communication with all parents.
- C. Developing strategies and programmatic structures to enable parents to participate actively in their children's education.
- D. Providing support and coordination for school staff and parents to implement and sustain appropriate parent involvement.
- E. Utilizing community resources to enrich the educational environment and promote family and student success.
- F. Supporting parents in their roles as the child's first and most important teacher.
- G. Providing parents at least 2 open meetings for Title 1 activities each year. Dates and sites of meetings will be printed in the school newsletter and the local paper.
- H. Parents will have access to the Garretson School District Consolidated Application and the District Improvement Plan.
- I. The Garretson School District will be receptive to parental requests for information and ideas which will enhance the Title 1 program and activities.
- J. Special forms are designated for Title 1. Parents will be informed of a students' referral and placement in a Title 1 program. Written progress reports will be sent home quarterly.
- K. Parent/School Compacts will be developed and disseminated to parents of participating students each year prior to the fall Parent/Teacher Conferences.

#### DISCIPLINE DEFINITIONS

**Bus Behavior:** While on district-provided buses, students shall adhere to the same behavior expectations, standards, and consequences as at school.

**Computer Violation:** Consequences for computer violations will be applied according to the nature of the offense on the Discipline Plan. (i.e. - copying administrative files = theft; destroying files = destruction of property; not following computer rules = insubordination.) Violations may result in restriction and or loss of computer privileges.

**Conflict Resolution:** Programs designed to teach students to deal with conflict in a constructive manner.

**Destruction or Stealing Property:** Willfully causing or attempting to cause damage to private or school property, stealing or attempting to steal private or school property, or repeated

damage or theft involving private or school property. Includes alteration of student/school computer programs/systems.

**Disrespectful/Obscene Language:** Use of obscene or disrespectful language, communication or action.

**Electronic Devices:** Electronic devices including items such as, cellular phones, iWatches, air pods, and laser lights will be used under school guidelines or will be confiscated and returned only to the students' parents.

**Expulsion:** Denial of a student's membership in school for a period of time.

**Fighting:** Physical violence in an angry or quarrelsome manner with intent to harm another person or to disrupt the process of education while on school property; including parking lot and buses.

**In School Suspension (ISS):** A student's temporary denial to participate in a class, as determined necessary by the school principal. Suspension will be served in school and students will be given credit for the work completed while not in the classroom.

**Insubordination/Habitual Disobedience:** Student conduct deemed as unwillingness to submit to authority, refusal to respond to a reasonable request or situations in which the student is shown to be habitually disobedient.

**Intimidation/Threat To Others:** Use of coercion, force, threats, violence, intimidation or similar conduct that constitutes a threat to a person's safety or interferes with school purposes.

**Long-Term Suspension:** Temporary denial to a student by the superintendent or school board of participation in school for more than ten days and not more than ninety days.

**Out of School Suspension (OSS):** Temporary denial to a student by the principal, superintendent or school board of participation in class or classes. Suspension will be served out of school.

**Nuisance Items:** Items that disrupt the teaching and learning process or could cause harm or disturbance to a fellow student or teacher.

**Profanity:** Swearing; use of obscene, threatening or flagrantly disrespectful oral or written language, gestures.

**Suspension After School (SAS):** An option for the principal to use in place of ISS that requires students to serve suspension before or after school.

**Teacher Assistance Team:** A team of staff members who work together to help students become and remain successful in school.





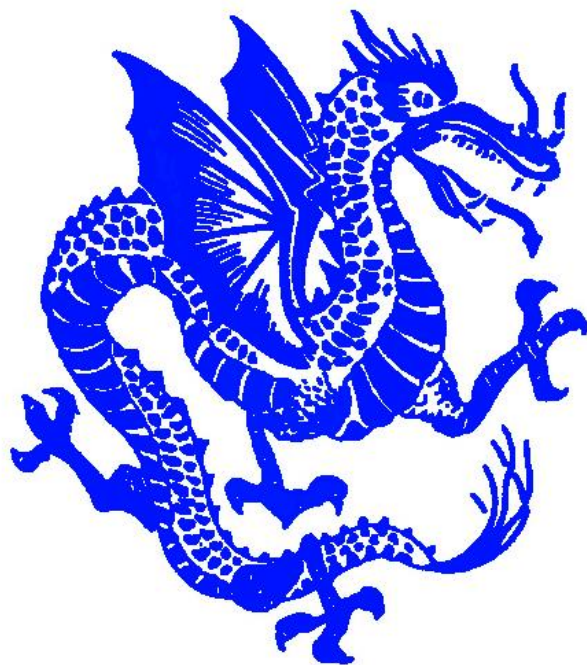
# Garretson School District 49-4

## iPad Policies, Procedures, and Information

The Garretson School District is committed to our mission: Preparing every student to meet the challenges of learning, living and leading in a changing world. We believe that iPads are one tool that will help us to empower our students to open that door, think creatively and meet those challenges. We believe that the use of iPads in a 1:1 environment will allow our students to personalize their education in ways that will help to prepare them for their lives beyond the schoolhouse.

The Policies, Procedures, and Information Handbook is provided to help students and parents/guardians understand the expectations and responsibilities for care and use of the iPad. While this handbook provides some guidance, it should be understood that teachers may develop additional expectations and procedures for the use of technology at the classroom level. Students are expected to comply with staff directives at all times. Students in high school and middle school will be allowed to take their iPads out of the school, while students in elementary school will be required to leave the iPads in the school during non-school hours.

1. Taking Care of School-Owned iPads
  - General Use and Precautions
  - Taking Care of the iPad
2. iPad Use at School and at Home
  - Ready to Use
  - Apps
  - Sound and Music
  - Pictures and Video
  - Network Connectivity
  - Internet Access From Home or Other Locations
  - Managing and Saving Files
  - Mobile Device Management Settings (MDM)
  - Apple IDs
3. Acceptable Use
  - Student Responsibilities
  - Prohibited Activities
  - Copyright and Plagiarism
  - Hacking
  - Student Discipline
4. Repair or Replacement of iPad
  - Repair Procedure
  - iPad Protection Plan
  - Cost of Repairs
5. iPad Handbook Acknowledgement
  - Statement of Understanding
  - Parent/Student Signatures



## **1. Taking Care of School-Owned iPads**

Before students are allowed to check out a school-owned iPad, students and parents must read, sign, and return copies of the Garretson iPad Protection Plan (with usage fee), Student Pledge for iPad Use, and the Acceptable Use Policy. After these documents are signed and returned, students will be issued an iPad for their use. Both high school students and middle school students will be allowed to take the iPad out of the school building.

### **General Use and Precautions**

Students will be issued a school-owned iPad, and it is expected that all of the equipment checked out to them will be returned to the school in similar condition as it was when checked out. If students terminate their enrollment with the Garretson School District for any reason, they are expected to return the equipment. The Garretson School District reserves the right to charge students for equipment that is damaged up to the full replacement cost of the device and accessories. Normal wear and evidence of use is expected and students will not result in fines or fees. Failure to return the equipment to the school may also result in a theft report being filed with the Minnehaha County Sheriff's Department, criminal prosecution, or civil liability.

### **Taking Care of the iPad**

Students are responsible for the general care of the iPad that they have been issued by the district.

- Students are expected to keep the iPad in its protective case at all times.
- iPads and cases must remain free of any writing, drawing, stickers, or labels that are not the property of the Garretson School District.
- Only use a clear, soft cloth to clean the screen. Chemicals or cleansers will damage the screen.
- iPad screens will crack if placed under pressure. Special care must be taken to ensure that undue pressure is not applied to the screen.
- Students are expected to keep the iPad under their control at all times. These devices should not be left unsecured.

## **2. iPad Use at School and at Home**

### **Ready for Use**

Students are expected to have their device ready for use at school each day. Students are expected to charge their device overnight at home. Students who consistently leave their device at home may be placed on an alternative plan to store the device in school and check it in and out on a daily basis. Students are expected to comply with all staff directives, including instructions regarding the appropriate use of technology. Students who have difficulty following instructions or staying on task when using the iPad may be required to use "guided access" in which the teacher limits the students' ability to use non-essential apps.

### **Apps**

All software/apps must be district provided and managed. Students will be given a managed Apple ID created through Apple School Manager. This Apple ID will allow them to save files to the Cloud for up to 200 GB of storage. Apps on district-owned iPads will be managed through this account. Students may not enter their personal Apple ID. Game apps and Internet based games are generally not allowed. Students may make a request to add an app through classroom teachers or the district technology director. Requests will be evaluated based on educational merit.

Students have no expectation of privacy on district-owned devices, and may be asked to provide their device to a teacher or administrator for inspection at any time. Inspections may include the physical device, apps, or content on the device. If technical difficulties occur, or students are found to have apps that have not been approved by the district, the iPad will be reset to factory settings. The school does not accept responsibility for the loss of any software or files that are deleted due to the need to reset the device.

### **Sound and Music**

Students are expected to keep the iPad on "mute" to minimize distractions in the classroom. Students may not download iTunes music files on the iPad. Use of headphones and streaming music services may be done with permission from the teacher.

## **Pictures and Video**

iPads are equipped with a camera that has both still photo and video capabilities. The camera may not be used to take pictures or video of students or staff without their consent. Pictures and videos that are taken with the intent to embarrass, hurt, harass, tease, or humiliate others will be dealt with severely. The device also has the capability to download images from the Internet. Students are expected to use this technology appropriately, and may not possess media that is deemed inappropriate. Inappropriate content includes, but is not limited to: weapons, drugs, alcohol, tobacco, gangs, violence, pornographic content, sexually explicit material, or material with sexual innuendo or double-entendre.

## **Network Connectivity**

The Garretson School District makes no guarantee that their network will be up and running 100% of the time. In the rare case that the network is down, the district will not be responsible for lost or missing data.

## **Internet Access From Home or Other Locations**

Students are granted permission to access the Internet from home or other locations that are equipped with Wi-Fi. The school's content filters will still be in effect on district-owned iPads when accessing the Internet from locations other than the school.

## **Managing and Saving Files**

Students may back up their files using the K-12 email system or other cloud based storage solutions. Storage space is available on student iPads, but the district will not back up student iPads to the server. Students are responsible for their own back up.

## **Mobile Device Management Settings (MDM)**

Student iPads are equipped with certain MDM profiles that allow our district staff to update and manage the iPads in an appropriate and timely manner. Students must not tamper with the MDM profiles or settings in any way. Tampering with MDM settings may result in the loss of access to the technology or disciplinary action.

## **Apple IDs**

Students will be given a managed Apple ID created through Apple School Manager. This Apple ID will allow them to save files to the Cloud for up to 200 GB of storage. This Apple ID will be used for school purposes. Apple IDs will be regulated through the district mobile device management (MDM) system. Students may not use this Apple ID for the purchase of music, apps, or other media from the iTunes Store. Students may not enter another personal or family Apple ID into school-owned devices.

## **3. Acceptable Use**

The use of the Garretson School District's technology resources is a privilege, not a right. The privilege of using the technology resources provided by the Garretson School District is not transferable and extendible by students to people or groups outside the district and terminates when students are no longer enrolled in the Garretson School District. This policy is provided to make all users aware of the responsibilities associated with the efficient, ethical, and lawful use of technology resources. If students violate any of the User Terms and Conditions named in this policy, privileges may be terminated, access to the school district technology resources may be denied, and the appropriate disciplinary action shall be applied. The Garretson School District's Acceptable Use Policy as well as the Student Handbook shall be applied to student infractions. Violations may result in disciplinary action up to and including suspension or expulsion for students. When applicable, law enforcement agencies may be involved.

## **Student Responsibilities**

- Students will use computers/devices in a responsible and ethical manner.
- Students will obey general school rules concerning behavior and communication that apply to computer/device use.
- Students will use all technology resources in an appropriate manner so as not to damage school equipment. This "damage" includes, but is not limited to, the loss of data resulting from delays, non-deliveries, mis-deliveries, or service interruptions caused by the students' own negligence, errors, or omissions. Use of any information obtained via the Garretson School District's designated Internet system is at your own risk. Garretson School District specifically denies any responsibility for the accuracy or quality of information obtained through its services.
- Students will help the Garretson School District protect its computer system/devices by contacting an administrator regarding any security issues that they may encounter.
- Students will actively monitor all of their accounts with the district.

- Students will report incidents of inappropriate use of technology to staff.

### **Student Activities Strictly Prohibited**

- Any action that violates Garretson School District Board policy or public law
- Illegal installation or transmission of copyrighted materials
- Sending, accessing, uploading, downloading, or distributing threatening, harassing, profane, offensive, pornographic, obscene, or sexually explicit materials
- The use of any Internet chat room or site with the intent of academic dishonesty
- Use of external data disks or external peripheral attachments without permission from the network administrator
- Accessing another student's account, files, data, or device
- Tampering with MDM profiles
- Spamming or sending mass or inappropriate emails
- Using the school's Internet/email for financial or commercial gain or for illegal activity
- Participation in credit card fraud, electronic forgery, or other forms of illegal behavior
- Vandalism (any malicious attempt to harm or destroy hardware, software, or data, including, but not limited to, the uploading or creation of computer viruses or computer programs that can infiltrate computer systems and/or damage software components) of school equipment or networks
- Bypassing the Garretson School District web filter through the use of a web proxy or any other means

### **Copyright and Plagiarism**

Students are expected to comply with trademark and copyright laws and all license agreements. Ignorance of the law does not provide students with immunity. If students are not sure if their activity is in violation of the law, they are encouraged to seek guidance from a teacher.

Plagiarism is a violation of the Garretson School District Student Handbook. Students must cite sources used in classroom work. This applies to all forms of media on the Internet including graphics, video, and text.

### **Hacking**

Use or possession of hacking software is strictly prohibited and violators will be subject to disciplinary action. Violation of applicable state or federal laws may result in criminal prosecution and/or disciplinary action of the district.

### **Student Discipline**

Students who violate expectations set out in this handbook are subject to consequences as defined in the Garretson School District Student Handbook.

## **4. Repair or Replacement of iPad**

### **Damage Procedure**

If a student iPad is damaged, the student is responsible for bringing the damage to the attention of staff. If the iPad needs to be sent in to the repair shop, a student may have access to a loaner iPad, depending on the availability of additional units. When the original iPad is back from the repair shop, the student will use the original device.

### **iPad Protection Plan**

The Garretson School District Protection Plan is required for all students, grades 6 through 12, who are issued a district-owned iPad. The protection plan includes a \$25.00 fee that will cover the cost of repair or replacement in the case of theft, loss, accidental damage, or maintenance. This cost is not to exceed \$75.00 per family annually. Intentional damage to the iPad is not covered by the Garretson School District Protection Plan. If it is determined that damage to the iPad was intentional, students will be responsible for the entire cost of repair and/or replacement. Intentionally damaged or lost chargers will be assessed the cost of replacement. Intentionally damaged iPad cases will be assessed the cost of replacement.

**iPad Handbook Acknowledgement**

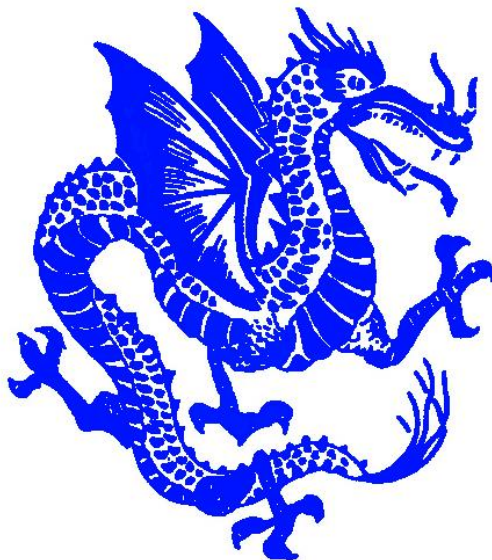
I certify that I have received a copy of the Garretson School District iPad Handbook and that I have read it in its entirety.

I also understand that participation in the Garretson School District Protection Plan is mandatory for every student in grades 6-12, and that the plan does not cover intentional damage to the iPad. In the case of intentional damage to the district's equipment, I realize that I am responsible for full payment to cover the damage.

**Student (Print Name)** \_\_\_\_\_ **Grade:** \_\_\_\_\_

**Parent Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**This form must be returned to the school with payment before students are given access to district-owned iPads.**



\_\_\_\_\_ \$25.00 Fee Received  
\_\_\_\_\_ Cash \_\_\_\_\_ Check # \_\_\_\_\_

## REPORTING CHILD ABUSE

The term, abused or neglected child, means a child:

1. Whose parent, guardian or custodian has abandoned the child or has subjected the child to mistreatment or abuse;
2. Who lacks proper parental care through the actions or omissions of the child's parent, guardian or custodian;
3. Whose environment is injurious to the child's welfare;
4. Whose parent, guardian, or custodian fails or refuses to provide proper or necessary subsistence, supervision, education, medical care, or any other care necessary for the child's health, guidance or well-being;
5. Who is homeless, without proper care, or not domiciled with the child's parent, guardian, or custodian through no fault of the child's parent, guardian, or custodian;
6. Who is threatened with substantial harm;
7. Who has sustained emotional harm or mental injury as indicated by observable and substantial impairment in the child's ability to function within the child's normal range of performance and behavior, with due regard to the child's culture;
8. Who is subject to sexual abuse, sexual molestation, or sexual exploitation by the child's parent, guardian, custodian, or any other person responsible for the child's care;
9. Who was subject to prenatal exposure to abusive use of alcohol, marijuana, or any controlled drug or substance not lawfully prescribed by a practitioner; or
10. Whose parent, guardian, or custodian knowingly exposes the child to an environment that is being used for the manufacture, use or distribution of methamphetamines or any other unlawfully manufactured controlled drug or substance.

Any teacher or other school employee who suspects that a child under eighteen (18) years of age has been neglected or abused (including sexual or emotional abuse) by a parent/guardian or other person, will report orally or in writing this information to the building principal or superintendent. The principal or superintendent should immediately report this information to the state's attorney, the Department of Social Services, the county sheriff, ~~the city police~~, or the school resource officer. If the principal or superintendent does not confirm to the teacher or other employee within twenty-four (24) hours that action has been initiated, the employee will report this information directly to the proper authorities.

School counselors who become aware of abuse or neglect in the course of their work with students may report directly to the state's attorney, Department of Social Services (DSS), the county sheriff, or the school resource officer, and within twenty four (24) hours, must also notify the principal or superintendent of their report.

The report will contain the following information: name, address, and age of child; name and address of parent or caretaker; nature and extent of injuries or description of neglect; and any other information that might help establish the cause of injuries or condition.

School employees, including administrators **and counselors**, will not contact the child's family or any other persons to determine the cause of the suspected abuse or neglect. It is not the responsibility of the school employees to prove that the child has been abused or neglected, or to determine whether the child is in need of protection, but only to report his suspicions of abuse or neglect.

Anyone who participates in making a report in accordance with the law and in good faith is immune from any civil or criminal liability that may otherwise arise from the reporting, or from any resulting judicial proceeding, even if the suspicion is proved to be unfounded.

Any personal interview or physical inspection of the child should be conducted in a considerate, professional manner. Information or records concerning reports of suspected abuse or neglect are confidential. The release to persons other than those provided by law is a class one misdemeanor. Failure to make a report where abuse or neglect is suspected is a class one misdemeanor.

Copies of this policy will be distributed by the superintendent to all school employees at the beginning of each school term, and to new employees when they begin employment if at a different time than the beginning of the school term.

LEGAL REFS.: SDCL 26-8A-6  
26-8A-3; 26-8A-6 through 26-8A-15

Adoption date: July 12, 2010  
Revised on: March 12, 2018