

Agar-Blunt-Onida School District 58-3  
Board of Education Meeting

Date: Monday, July 14, 2025

Time: 6:30 PM

Site: High School Room 406, 500 S 8th Street, Onida, SD 57564

Agenda:

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Changes and Approval of Agenda
- 4) Conflict Disclosures
- 5) Consent Calendar
  - 5)a. Reading and Approval of Minutes from Previous Meeting(s)
  - 5)b. Reports: Financial, Budget, Food Service, Trust & Custodial, Transportation
  - 5)c. Approval of Invoices/Bills
- 6) Public Input
- 7) Administration Reports
- 8) Old Business
- 9) Recognition of Bob Graff for his years of service to the district as a board member.
- 10) **Annual Organizational Meeting: 2025-26**
  - 10)a. Installation oath for new board members
  - 10)b. Selection of Officers: President and Vice-President
  - 10)c. Committee Appointments:
    - a. Negotiations- 3 (24-25: Jaeger, Sperry, & Pool)
    - b. Facilities- 3 (24-25: Wittler, Sperry, & Currier)
    - c. Calendar- 2 (24-25: Wittler & Pool)
    - d. School Improvement Plan- 1 (24-25: Pool)
    - e. Teacher of the Year- 2 (24-25: Wittler & Olson)
  - 10)d. Appoint Hughes County Equalization Representative- 1 (24-25: Pool)  
Appoint Sully County Equalization Representative- 1 (24-25: Olson)  
Appoint ASBSD LAN Representative- 1 (24-25: Olson)
  - 10)e. Publication and review of the open meeting laws for the State of South Dakota.
- 11) Designation of Official Depositories:
  - BankWest- General Fund, Capital Outlay Fund, Special Education Fund, & Driver Education Fund.
  - Sunrise Bank- Trust & Custodial, Food Service, & Unemployment
- 12) Designation of Official Legal Newspaper- Onida Watchman  
Designation of School Attorney- Samuel Kerr  
Set date for annual school board election- June 2, 2026  
Authorize participation in State Associations- ASBSD & SDUSA
- 13) Approve Travel Reimbursement Schedule:
  - Travel Rates: \$.670 per mile
  - Lodging: as approved by the Superintendent

Meals: B/\$6.00, L/\$14.00, D/\$20.00

Out of State Travel: per state rates

- 14) Designate the second Monday of each month as the regular school board meeting date, starting at 6:30 pm, at the Onida Attendance Center.
  
- 15) Designate the Superintendent and Business Manager as purchasing agents for the school district, acting within the prescribed limits of the adopted budget.  
Designate the Superintendent and Business Manager as administrators of the School Lunch Program and Trust & Custodial Accounts.  
Authorize the Business Manager to invest district funds in banks designated as official depositories per directive or approval of the Superintendent.  
Authorize the Business Manager to electronically transfer funds for specific authorizations.  
Designate Vice-President of the Board who in addition to the President shall have the authority to countersign checks drawn by the Business Manager.  
Set bond for Business Manager and other designated school employees.
- 16) Set Board Compensation Rates: \$100 per meeting.
- 17) Designate Superintendent and Business Manager as authorized representatives for Federal Programs and approve Consolidate Grant Application.  
Authorize advertising of bids for fuel (gas, diesel, and propane) and any other items deemed necessary.  
Approve Section 125 Cafeteria Plan.  
Designate the Superintendent as District Compliance Officer for: ADA, Discrimination, and Asbestos.  
Designate HS Principal as the Title IX Coordinator & MS/Elementary Principal as a Title IX Decision Maker.  
Designate the Superintendent as the Section 504 Coordinator.
- 18) Designate the Sully County Sheriff as the District Truancy Officer.
- 19) Adopt the District Policy Manual (as identified on the school website).
- 20) Approve rates for substitutes and transportation:  
Certified Teacher Substitutes- \$130.00/day (24-25 was \$130.00)  
Classified Staff Substitutes- \$17.00/hour (24-25 was \$16.00)  
Route Bus Driver- \$40.00/trip (24-25 was \$40.00)  
Activity Bus Driver- \$0.45/mile & \$5.00/hour- \$100 minimum per trip (24-25 same rate)
- 21) Approve student transportation rate for K-8 parents- \$0.67/mile (state rate).
- 22) Approve 25-26 School Lunch Prices:

Grades K-5 (24-25) \$3.10 (25-26) \$3.20

Grades 6-12 (24-25) \$3.55 (25-26) \$3.65

Adults (24-25) \$4.85 (25-26) \$5.15

Lunch Room Milk (24-25) \$0.50 (25-26) \$.50

K-5 Classroom Milk (24-25) \$32.00/sem (25-26) \$32.00/sem

Approve Admission/Gate Prices for Activities:

Students (24-25) \$3.00 (25-26) \$3.00

Adults (24-25) \$5.00 (25-26) \$5.00

Year Passes:

K-12 (24-25) \$50.00 (25-26) \$50.00  
Adult (24-25) \$100.00 (25-26) \$100.00  
Family (24-25) \$250.00 (25-26) \$250.00

23) New Business

23)a. Annual Submission of Conflict Disclosures:

C. Wittler- Asst. Boys Basketball Coaching Position- J. Wittler  
R. Pool- Head Volleyball Coaching Contract & Head Golf Coaching Contract  
R. Olson- Volunteer Asst. Golf Coaching Position- K. Olson  
J. Lamb- Volunteer Asst. Golf Coaching Position- T. Lamb  
J. Chicoine- MS Football Coaching Contract & MS Girls Basketball Coaching Contract  
M. Sieck- Head Cross Country Coaching Contract, Asst. Track Coaching Contract, & Don's Food Center

23)b. Approval of Student Handbooks & iPad Policy

a. Elementary Handbook  
b. MS/HS Handbook  
c. ABO Technology Policy Handbook

23)c. Approve FY24 District Audit

23)d. Approve lane change request- E. Quinn move to MA +15 lane

24) Executive Session for SDCL 1-25-2 (1) Personnel

25) Any action items from executive session

25)a. Appoint Shelly Bennett as special counsel

26) Adjournment

OFFICIAL MINUTES OF THE BOARD OF EDUCATION  
AGAR-BLUNT-ONIDA SCHOOL DISTRICT 58-3  
Agar, Blunt and Onida, South Dakota  
June 9, 2025

President Bob Graff called the regular meeting of the Agar-Blunt-Onida School District 58-3 Board of Education to order at 6:30 pm, at the MS/ HS building, Room 406. The members present were Bob Graff, Megan Jaeger, Scott Currier, Randy Pool, Cheri Wittler, Ryan Olson and Heather Yackley by telephone. Others present were Superintendent/HS Principal Jeremy Chicoine, Business Manager Mary Sieck, Katie Stier, Tina LaRosh, and Sheila Ring of the Onida Watchman.

The ABO Care Fund provided treats in honor of President Graff.

President Graff led the Pledge of Allegiance.

Motion by Pool and second by Olson to approve the agenda. Roll call: Aye - Currier, Jaeger, Olson, Pool, Wittler, Yackley, Graff. Motion carried.

There were no conflict disclosures.

Motion by Olson and second by Wittler to approve the Consent Calendar. Roll call: Aye - Currier, Jaeger, Olson, Pool, Wittler, Yackley, Graff. Motion carried.

**MAY CASH REPORT: General Fund:** Beginning Balance: \$1,614,784.59, Receipts: Local-\$773,200.62, State-\$832.88, Expenditures: \$310,055.19, Ending Balance: \$2,078,762.90, **Capital Outlay Fund:** Beginning Balance: \$2,818,069.73, Receipts: Local-\$381,147.05, Ending Balance: \$3,199,216.78. **Special Education Fund:** Beginning Balance: \$1,349,482.19, Receipts: Local-\$201,592.59, Expenditures: \$56,658.63, Ending Balance: \$1,494,416.15. **Driver's Education Enterprise Fund:** Beginning Balance: \$102.57, Disbursements: \$2,949.02 Ending Balance (\$2,846.45). **Unemployment Fund:** Beginning Balance: \$23,717.49, Receipts: \$16.57, Ending Balance: \$23,734.06. **School Lunch Fund:** Beginning Balance: \$9,192.77, Receipts: Local-\$3,513.60, Federal-\$4,125.76, Expenditures: \$14,366.72, Ending Balance: \$2,465.41. **Agency Fund:** Beginning Balance: \$121,211.20, Local Receipts: \$16,957.54, Expenditures: \$12,954.51, Ending Balance: \$125,214.23.

**GENERAL FUND:** ABO CUSTODIAL FUND- Reimbursement- 4,354.30 (Miller Schools- track entry- 100.00; Eureka Municipal Golf Course- green fees- 35.00; Jeremy Chicoine- track meet manager- 200.00; Mary Stier- track meet Hytek- 200.00; Dave Bauer- track meet official- 750.10; Jeff Adel- track meet announcer- 125.00; Hillview Golf Course- golf green fees- 230.00; Amazon- weight room items- 60.03; Susie Rilling- GBB awards- 46.35; Lariat Lanes- 3-5 incentive trip- 252.00; HOBY- registration- 350.00; HealthEquity- HAS participation fees- 4.00; Warner Schools- track entry- 110.00; Brian White- track meet camera- 100.00; Eric Donat- track meet official- 499.20; Prairie Winds- green fees- 45.00; Cattail Crossing- green fees- 280.00; Credit on supplies- (19.38); State meal money- FB- 220.00, Golf- 240.00, T&F- 285.00; Philip Schools- One Act Play- 242.00)- ABO FOOD SERVICE FUND- Operating transfer- 23,920.20- ACT- District testing- 798.75- ALL-AROUND GRAPHIX- Awards- 1,476.75- AMAZON CAPITAL SERVICES- Charging cables- 111.80- AUTOMATIC BUILDING CONTROLS- Alarm monitor contracts- 900.00- AWARD EMBLEM- Awards- 210.55- BLACK HILLS SPECIAL SERVICES COOP- Tuition & credit recovery- 777.50- BREHE, MICKY - Student transportation- 1,132.30- CITY OF ONIDA- Electricity & services- 10,664.24- COMMTECH INC.- Cat 6 cable- 171.00- CONE-AG INC- Chemical-Trimec Classic- 600.00- COOK, LAURA - Student transportation- 2,864.25- DAKOTA ALIGNMENT AND FRAME SERVICE- Alignment-coach bus- 427.99- DE WITT, JOSIAS - Student transportation- 1,936.03- DON'S FOOD CENTER, INC.- Supplies- 100.11- EBOARDSOLUTIONS, INC.- Simbli policy subscription renewal- 1,000.00- FISCHER, KIMBERLY - Room- 125.22- HARRELL, KATIE - Student transportation- 1,268.17- HEALTHEQUITY- HSA participation fees- 4.00- HILGER, AMY - Student transportation- 353.76- HOFER, JOAN - Election worker- 234.00- LAMBS CHEVROLET & IMPLEMENT INC- Gas, diesel & repairs- 2,618.73- LAMBS DISCOUNT SUPPLY- Supplies- 381.91- LENTZ, VICKI - TPT reimbursement- 129.02- LYNN, JACKSON, SCHULTZ & LEBRUN, P.C.- Legal services- 538.50- MERCER, JACKIE - Student transportation- 466.32- MID-DAKOTA RURAL WATER SYSTEM- Water- 45.00- MILLER SCHOOL DISTRICT- Region golf expenses- 39.33- MILLER, LAURA - Election worker- 234.00- MONTANA DAKOTA UTILITIES CO.- Natural gas- 965.82- MOORE, TOM - Coaching app & state track meals- 300.00- MULLER, AMY - Student transportation- 8,918.80- MYSTERY SCIENCE- Science kits- 2,840.00- NASSP- Registration- 385.00- NOLTE, JAMIE - Student transportation- 1,835.80- NOREDINK CORP- Renewal subscription- 2,835.00- NYE LUMBER- Plywood & supplies- 556.22- OLSON, LEAH - Student transportation-

5,125.50- PAXTON, ERICA - Student transportation- 377.35- PHOENIX CENTER- Rent for election- 50.00- PITTMANN, KRISTEN - Prizes & state track meal money- 222.99- RAUSCH, LEXIE - Election worker- 234.00- SCHOOL ADMINISTRATORS OF SOUTH DAKOTA- 25-26 dues- 1,947.00- SDHSAA- Rule books- 263.00- SERVALL UNIFORM/LINEN CO- Rugs, towels & mops- 592.57- SFM- Workers comp insurance- 2,683.00- SHEPHERD, VANESSA - Student transportation- 1,669.64- SHI INTERNATIONAL CORP.- Software- 2,687.74- SIECK, MARY - State track meal money- 100.00- TEACHER INNOVATIONS, INC.- Planbook renewal- 576.00- TIME MANAGEMENT SYSTEMS- Time clock & leave system- 160.80- VANZEE, MATTHEW - State track meals- 120.00- VENTURE COMMUNICATIONS COOP- Telephone services- 955.61- VISA- Rooms, supplies & gas- 4,566.63- WHEELHOUSE PLUMBING INC.- Portable toilet rental- 1,329.02- WHITE, BRIAN - Mileage & room- 834.51

**CAPITAL OUTLAY FUND:** ACCESS SYSTEMS LEASING- Copier lease- 1,283.21- WEATHER ALL ROOFING, INC.- Foam-MP inside roof- 35,190.0

**SPECIAL EDUCATION FUND:** AMAZON CAPITAL SERVICES- Video conferencing camera- 48.95- DYKSTRA, DANA - PT services- 2,087.80- PRESENCE LEARNING, INC.- OT video implementation- 100.00

**SCHOOL LUNCH FUND:** ABO CUSTODIAL FUND- SNA registration- 160.00- ABO SCHOOLS - June PR reimb- 4,201.75- DON'S FOOD CENTER, INC.- Food- 91.34- FORD, KELLI - Lunch account refund- 93.10- GRUIS, LAJENA - Lunch account refund- 15.80- MCGEE-CAMPBELL, DANIELLE - Lunch account refund- 110.80- MERCER, DAVE - Lunch account refund- 36.45- PERFORMANCE FOOD SERVICE- Food- 1,785.63

**JUNE PAYROLL:** Joanne Carter- Sub 9 days K. Stier, S. Senftner, Moore, White, Pittmann, Rausch- \$818.94; Jeremy Chicoine- Blunt Route bus- \$200.00; Monette Clark- Agar route van- \$480.00; Kimberley Farries- Sub 2 days Moore, K. Hill- \$250.00; Emerie Ford- Sub 2 days T. Tassler, Pittmann- \$154.66; Arlys Glanzer- Sub 2 days Heninger- \$128.00; Chris Heath- Blunt Route bus & activity driving- \$535.25; Kaycee Hill- Sub 5 days Pullman- \$485.00; Joan Hofer- Sub 3 days Lentz, Jordre- \$390.00; Dwight Kinney- Sub 6 days Moore, K. Stier, S. Senftner, Pittmann- \$602.30; Melissa Marshall- Termination sick pay- \$1490.63; Jeanne McComsey- Sub 8 days M. Stier, k. Hill, S. Tassler, S. Senftner, White, Scott- \$670.00; Courtney Millage- Bus supervision- \$400.00; Tom Moore- Blunt Route bus & activity driving- \$356.80; Michael John Olivier- Blunt route bus- \$480.00; Scott Senftner- Open gym supervisor- \$350.00

**General Fund Salaries:** Instructional- \$100,679.78; Support Services- \$57,212.42; Cocurricular- \$12,929.82; **Special Education Fund Salaries:** Instructional- \$29,632.62; Support Services- \$7,704.48; **Food Service Fund:** Salary- \$3,852.40; **BankWest-FIT, Social Security & Medicare-** \$44,708.57; **SD Retirement System-** \$24,681.94; **LegalShield:** IDShield- \$137.00; **SD Supplemental Retirement-** \$800.00; **Aflac-** cancer, intensive care, accident, etc- \$2,663.74; **Fort Dearborn Life Insurance-** life ins- \$63.84; **BankWest-** Omni- 403b Common Remitter- \$4,635.00; **Northern Plains Insurance Pool-** health insurance- \$35,787.90; **Delta Dental-**dental insurance- \$3,489.70; **Assurant Employee Benefits-** LTD insurance- \$150.54; **MetLife-** vision insurance- \$334.53; **Credit Collections Bureau-** wage assignment- \$350.91; **Sanford Health Plan-** Health Savings Accounts- \$520.00

In Administrative Reports, Supt. Chicoine updated the board on the summer projects. The city of Agar is still waiting for the title transfer of Agar Hall. President Graff removed himself from the Agar Hall lease committee and appointed Megan Jaeger. Supt. Chicoine also stated that we received \$2, 583.00 from Chase Auto Suicide Awareness Fund to be used for the Cory Greenwood assembly in the fall.

In New Business, Business Manager Sieck reported that there were 240 registered voters in Representation Area #5 for the School Board election on June 3<sup>rd</sup>. 70 votes were cast, and the turnout was 29%.

The Board canvassed the June 3<sup>rd</sup> school board election and vote totals were Robert Graff-13 and Jalen Lamb-57. Motion by Pool and second by Olson to accept the results of the June 3<sup>rd</sup> election. Roll call: Aye - Currier, Jaeger, Olson, Pool, Wittler, Yackley, Graff. Motion carried.

Dustin Maier of BankWest Insurance was present to discuss the renewal of the district's property insurance. Motion by Wittler and second by Jaeger to approve the insurance renewal with the wind buy back insurance. Roll call: Aye - Currier, Jaeger, Olson, Pool, Wittler, Yackley, Graff. Motion carried.

Motion by Olson and second by Jaeger to approve the contingency transfer, operating transfers and supplemental budgets. Roll call: Aye - Currier, Jaeger, Olson, Pool, Wittler, Yackley, Graff. Motion carried.

**Contingency Transfer:** Preschool- Tuition- \$1,560; Election- Workers- \$52; Election- Supplies- \$31; Legal Services- \$3,000; Board of Education- Registrations- \$575; Male Activities- Travel- \$700; Activities- Transportation- Salaries- \$780; Transfers- Out- \$24,350; Total- \$31,048.

**Operating Transfers:** General Fund to Driver's Education Fund- \$2,850; Food Service Fund- \$21,500.

**Supplemental Budgets: Special Education Fund:** Appropriations: Speech Services- Registration Fees- \$165; SPED Administrative Costs- Health Insurance- \$420; Means of Finance- Undesignated Fund Balance- \$585. **Food Service Fund:** Appropriations: Classified Salary- \$3,250; Food Purchases- \$2,700; Means of Finance- Undesignated Fund Balance- \$5,950.

Motion by Wittler and second by Pool to declare microscopes, electrical supplies & elementary curriculum as surplus. Roll call: Aye - Currier, Jaeger, Olson, Pool, Wittler, Yackley, Graff. Motion carried.

Motion by Currier and second by Wittler to cast their runoff ballot vote for Ryan Bollinger, Secondary Principal, Harrisburg for the East River At-Large Representative for the SDHSAA Executive Board. Roll call: Aye - Currier, Jaeger, Olson, Pool, Wittler, Yackley, Graff. Motion carried.

Motion Jaeger and second by Pool to adjourn at 6:54 pm. Roll call: Aye - Currier, Jaeger, Olson, Pool, Wittler, Yackley, Graff. Motion carried.

The next regular board meeting will be at the MS/HS Building, Room 406 at 6:30 pm. on July 14, 2025. The Board will have it's annual budget hearing prior to the regular meeting, at 6:16 pm.

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School Board President

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Business Manager

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT 58-3**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CASH BALANCES**  
**FOR THE MONTH ENDING JUNE 30, 2025**

	General Fund	Capital Outlay Fund	Special Education Fund	Driver's Education Fund	Unempl. Fund	School Lunch Fund	Agency Fund	Total all Funds
<b>Checking Account 06/01/2025</b>								
Checking	(\$4,673.98)	\$2,570.04	\$2,528.01	(\$2,846.15)	\$23,734.06	\$2,465.41	\$125,214.23	\$148,991.62
<b>Receipts:</b>								
Ad Valorem Taxes	\$219,787.72	\$111,248.06	\$58,675.95					\$389,711.73
Interest	\$40.69	\$67.81	\$27.13		\$17.13			\$152.76
Other Local Revenue	\$18,935.27	\$659.53	\$4,365.93			\$599.65	\$4,549.30	\$29,109.68
Other State Revenue	\$1,954.75					\$317.83		\$2,272.58
Other Federal Revenue	\$4,330.00					\$2,102.37		\$6,432.37
Other Non-operating Rev				\$2,850.00		\$21,500.00		\$24,350.00
InterFund Adjustment		(\$32,295.79)						(\$32,295.79)
<b>Total Receipts</b>	\$245,048.43	\$79,679.61	\$63,069.01	\$2,850.00	\$17.13	\$24,519.85	\$4,549.30	\$419,733.33
<b>Disbursements</b>	\$317,360.02	\$36,473.21	\$50,812.84	\$0.00	\$0.00	\$8,831.71	\$9,441.30	\$422,919.08
<b>Checking Balance 06/30/2025</b>	(\$76,985.57)	\$45,776.44	\$14,784.18	\$3.85	\$23,751.19	\$18,153.55	\$120,322.23	\$145,805.87
<b>BankWest MM 06/01/2025</b>								
MM Balance	\$70,210.20	\$130,350.34	\$50,140.00					\$250,700.54
Receipts: Interest	\$203.45	\$339.07	\$135.63					\$678.15
Transfers In/(Out)	(\$210.20)	(\$350.34)	(\$140.14)					(\$700.68)
<b>MM Balance 06/30/2025</b>	\$70,203.45	\$130,339.07	\$50,135.49					\$250,678.01
<b>BankWest Horizon 06/01/2025</b>								
Horizon Balance	\$1,447,196.08	\$3,066,296.40	\$1,441,748.14					\$5,955,240.62
Receipts: Interest	\$8,043.15	\$4,825.89	\$3,217.26					\$16,086.30
Transfers In/(Out)	\$210.20	\$32,646.13	\$140.14					\$32,996.47
<b>Horizon Balance 06/30/2025</b>	\$1,455,449.43	\$3,103,768.42	\$1,445,105.54					\$6,004,323.39
<b>Sunrise Bank MM 06/01/2025</b>								
MM Balance	\$566,030.60							\$566,030.60
Receipts: Interest	\$1,201.84							
Transfers In/(Out)								
<b>MM Balance 06/30/2025</b>	\$567,232.44							\$567,232.44
<b>TOTAL CASH ACCOUNTS</b>	\$2,015,899.75	\$3,279,883.93	\$1,510,025.21	\$3.85	\$23,751.19	\$18,153.55	\$120,322.23	\$6,966,837.87
<b>One Year Ago-June 2025</b>	\$2,286,481.78	\$2,770,887.51	\$1,377,055.83	\$0.89	\$23,549.14	\$20,738.58	\$190,365.93	\$6,669,079.66
<b>Change</b>	(\$270,582.03)	\$508,996.42	\$132,969.38	\$2.96	\$202.05	(\$2,585.03)	(\$70,043.70)	\$298,960.05

**SUMMARY EXPENDITURE REPORT 2**  
Regular; Processing Month 06/2025

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
10	GENERAL FUND					
1111	REGULAR TERM					
10 1111 000 111	CERTIFIED STAFF SALARIES	0.00	80,667.94	322,599.68	0.00	(322,599.68)
10 1111 000 111 100	CERTIFIED STAFF SALARIES	0.00	0.00	0.00	0.00	0.00
10 1111 000 111 101	CERTIFIED STAFF SALARIES	396,600.00	18,268.82	73,075.40	18.43	323,524.60
10 1111 000 112 101	INSTRUCTIONAL AIDE SALARIES	8,200.00	411.49	5,758.60	70.23	2,441.40
10 1111 000 119	OTHER COMPENSATION	0.00	177.01	1,075.24	0.00	(1,075.24)
10 1111 000 119 100	OTHER COMPENSATION	0.00	0.00	0.00	0.00	0.00
10 1111 000 119 101	OTHER COMPENSATION	4,000.00	0.00	2,540.79	63.52	1,459.21
10 1111 000 120	SUBSTITUTE SALARIES	0.00	0.00	1,259.02	0.00	(1,259.02)
10 1111 000 120 100	SUBSTITUTES	0.00	0.00	195.00	0.00	(195.00)
10 1111 000 120 101	SUBSTITUTES	13,000.00	1,035.34	7,905.10	60.81	5,094.90
10 1111 000 130 101	OVERTIME SALARIES	75.00	19.48	59.53	79.37	15.47
10 1111 000 140 101	COMPENSATED ABSENCE SALARIES	3,000.00	881.56	3,886.84	129.56	(886.84)
10 1111 000 210	SOCIAL SECURITY/MEDICARE	0.00	5,757.15	23,091.62	0.00	(23,091.62)
10 1111 000 210 100	SOCIAL SECURITY/MEDICARE	0.00	0.00	20.59	0.00	(20.59)
10 1111 000 210 101	SOCIAL SECURITY/MEDICARE	32,500.00	1,381.25	6,316.73	19.44	26,183.27
10 1111 000 220	RETIREMENT	0.00	4,849.28	19,459.17	0.00	(19,459.17)
10 1111 000 220 100	EMPLOYEE'S RETIREMENT SYSTEM	0.00	0.00	0.00	0.00	0.00
10 1111 000 220 101	EMPLOYEE'S RETIREMENT SYSTEM	24,700.00	1,122.00	4,895.40	19.82	19,804.60
10 1111 000 230	HEALTH INSURANCE	0.00	3,730.68	37,350.49	0.00	(37,350.49)
10 1111 000 230 100	GROUP HEALTH INSURANCE	0.00	0.00	3,354.74	0.00	(3,354.74)
10 1111 000 230 101	GROUP HEALTH INSURANCE	61,500.00	1,339.89	21,966.99	35.72	39,533.01
10 1111 000 240 101	WORKER'S COMPENSATION INSURANCE	4,000.00	894.33	4,038.67	100.97	(38.67)
10 1111 000 315	REGISTRATION FEES	0.00	0.00	920.00	0.00	(920.00)
10 1111 000 315 101	REGISTRATION FEES	600.00	0.00	0.00	0.00	600.00
10 1111 000 319 101	OTHER PROFESSIONAL, TECHNICAL & SPECIALIZ	2,000.00	252.00	2,760.33	138.02	(760.33)
10 1111 000 323	REPAIRS & MAINTENANCE SERVICES	0.00	0.00	160.00	0.00	(160.00)
10 1111 000 323 101	REPAIRS & MAINTENANCE SERVICES	500.00	0.00	435.00	87.00	65.00
10 1111 000 334 101	TRAVEL	500.00	0.00	0.00	0.00	500.00
10 1111 000 411	NON-TECHNOLOGY SUPPLIES	0.00	(19.38)	208.06	0.00	(208.06)
10 1111 000 411 101	NON-TECHNOLOGY SUPPLIES	15,000.00	2,880.43	11,669.11	77.79	3,330.89
10 1111 000 412 101	TECHNOLOGY SUPPLIES	250.00	0.00	115.47	46.19	134.53
10 1111 000 422 101	INSTRUCTIONAL SOFTWARE	5,500.00	0.00	16,570.15	301.28	(11,070.15)
10 1111 000 424 100	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
10 1111 000 424 101	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	8,500.00	0.00	1,065.37	12.53	7,434.63
10 1111 000 472 101	COMPUTER SOFTWARE (ADMIN)	2,500.00	0.00	0.00	0.00	2,500.00
10 1111 000 473 101	COMPUTER LICENSING FEES	0.00	0.00	202.00	0.00	(202.00)
000	SCHOOL WIDE	582,925.00	123,649.27	572,955.09	98.32	9,969.91
1111	REGULAR TERM	582,925.00	123,649.27	572,955.09	98.32	9,969.91
1112	OTHER ELEMENTARY PROGRAMS					
10 1112 986 190 100	OTHER SALARIES	3,700.00	0.00	2,400.00	64.86	1,300.00
10 1112 986 190 101	OTHER SALARIES	3,500.00	0.00	3,645.00	104.14	(145.00)
10 1112 986 210 100	SOCIAL SECURITY/MEDICARE	285.00	0.00	183.60	64.42	101.40
10 1112 986 210 101	SOCIAL SECURITY/MEDICARE	270.00	0.00	278.85	103.28	(8.85)
10 1112 986 220 100	EMPLOYEE'S RETIREMENT SYSTEM	225.00	0.00	144.00	64.00	81.00
10 1112 986 220 101	EMPLOYEE'S RETIREMENT SYSTEM	210.00	0.00	218.70	104.14	(8.70)
986	ESSER III - LEARNING LOSS	8,190.00	0.00	6,870.15	83.88	1,319.85

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1112	OTHER ELEMENTARY PROGRAMS	8,190.00	0.00	6,870.15	83.88	1,319.85
1121	REGULAR TERM					
10 1121 000 111	CERTIFIED STAFF SALARIES	330,729.00	92,213.56	368,854.75	111.53	(38,125.75)
10 1121 000 119	OTHER COMPENSATION	4,000.00	289.82	4,470.37	111.76	(470.37)
10 1121 000 120	SUBSTITUTES	6,500.00	862.52	3,618.69	55.67	2,881.31
10 1121 000 140	COMPENSATED ABSENCE SALARIES	3,500.00	0.00	999.47	28.56	2,500.53
10 1121 000 210	SOCIAL SECURITY	26,300.00	6,780.16	27,268.95	103.68	(968.95)
10 1121 000 220	RETIREMENT	20,300.00	5,550.26	22,385.53	110.27	(2,085.53)
10 1121 000 230	HEALTH INSURANCE	63,805.00	5,724.41	65,615.19	102.84	(1,810.19)
10 1121 000 240	WORKER'S COMPENSATION	4,000.00	894.34	4,038.66	100.97	(38.66)
10 1121 000 315	REGISTRATION FEES	160.00	0.00	160.00	100.00	0.00
10 1121 000 319	OTHER PROFESSIONAL, TECHNICAL & SPECIAL	2,000.00	0.00	4,304.03	215.20	(2,304.03)
10 1121 000 323	REPAIRS & MAINTENANCE SERVICES	750.00	0.00	430.00	57.33	320.00
10 1121 000 334	TRAVEL	500.00	125.22	125.22	25.04	374.78
10 1121 000 393	DISTANCE LEARNING TUITION & FEES	0.00	350.00	3,250.00	0.00	(3,250.00)
10 1121 000 411 200	NON-TECHNOLOGY SUPPLIES	5,000.00	102.99	6,937.45	147.48	(1,937.45)
10 1121 000 412	TECHNOLOGY SUPPLIES	250.00	0.00	341.46	136.58	(91.46)
10 1121 000 422 200	INSTRUCTIONAL SOFTWARE	1,000.00	0.00	156.25	15.63	843.75
10 1121 000 424 200	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	2,500.00	0.00	261.49	10.46	2,238.51
000	SCHOOL WIDE	471,294.00	112,893.28	513,217.51	108.99	(41,923.51)
1121	REGULAR TERM	471,294.00	112,893.28	513,217.51	108.99	(41,923.51)
1122	SUMMER/TUTOR PROGRAM					
10 1122 986 190	OTHER SALARIES	0.00	0.00	240.00	0.00	(240.00)
10 1122 986 210	SOCIAL SECURITY/MEDICARE	0.00	0.00	18.36	0.00	(18.36)
10 1122 986 220	EMPLOYEE'S RETIREMENT SYSTEM	0.00	0.00	14.40	0.00	(14.40)
986	ESSER III - LEARNING LOSS	0.00	0.00	272.76	0.00	(272.76)
1122	SUMMER/TUTOR PROGRAM	0.00	0.00	272.76	0.00	(272.76)
1131	REGULAR TERM					
10 1131 000 111	CERTIFIED STAFF SALARIES	350,425.00	77,840.13	311,360.79	88.85	39,064.21
10 1131 000 119	OTHER COMPENSATION	2,000.00	0.00	3,437.49	171.87	(1,437.49)
10 1131 000 120	SUBSTITUTES	5,500.00	338.04	7,020.55	127.65	(1,520.55)
10 1131 000 140	COMPENSATED ABSENCE SALARIES	2,500.00	0.00	1,847.86	73.91	652.14
10 1131 000 210	SOCIAL SECURITY	27,500.00	5,761.27	23,837.46	86.68	3,662.54
10 1131 000 220	RETIREMENT	22,950.00	4,670.42	18,827.96	82.04	4,122.04
10 1131 000 230	HEALTH INSURANCE	72,650.00	5,275.75	61,994.51	85.33	10,655.49
10 1131 000 240	WORKER'S COMPENSATION	4,000.00	894.33	4,039.67	100.99	(39.67)
10 1131 000 315	REGISTRATION FEES	1,000.00	735.00	810.00	81.00	190.00
10 1131 000 319	OTHER PROFESSIONAL, TECHNICAL & SPECIAL	250.00	0.00	1,633.34	653.34	(1,383.34)
10 1131 000 323	REPAIRS & MAINTENANCE SERVICES	750.00	0.00	328.00	43.73	422.00
10 1131 000 334	TRAVEL	250.00	0.00	218.77	87.51	31.23
10 1131 000 373	PAYMENTS FOR INTERNET CLASSES	0.00	0.00	112.29	0.00	(112.29)
10 1131 000 393	DISTANCE LEARNING FEES	9,000.00	(200.00)	(200.00)	(2.22)	9,200.00
10 1131 000 411 300	NON-TECHNOLOGY SUPPLIES	15,000.00	384.63	13,018.10	87.89	1,981.90
10 1131 000 412	TECHNOLOGY SUPPLIES	500.00	0.00	0.00	0.00	500.00
10 1131 000 422 300	INSTRUCTIONAL SOFTWARE	2,500.00	0.00	500.00	20.00	2,000.00
10 1131 000 423	ELECTRONIC TEXTBOOKS	250.00	0.00	1,195.08	478.03	(945.08)
10 1131 000 424 300	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	2,500.00	2,835.00	3,089.75	123.59	(589.75)

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10 1131 000 472	COMPUTER SOFTWARE (ADMIN)	0.00	0.00	1,999.00	0.00	(1,999.00)
10 1131 000 473	COMPUTER LICENSING FEES	2,195.00	0.00	0.00	0.00	2,195.00
10 1131 000 640	DUES AND FEES	525.00	0.00	0.00	0.00	525.00
000 SCHOOL WIDE		522,245.00	98,534.57	455,070.62	87.17	67,174.38
10 1131 998 424	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	2,135.00	0.00	2,250.00	105.39	(115.00)
998 PERKINS GRANT		2,135.00	0.00	2,250.00	105.39	(115.00)
1131 REGULAR TERM		524,380.00	98,534.57	457,320.62	87.24	67,059.38
1141 REGULAR PRESCHOOL						
10 1141 000 111 100	CERTIFIED STAFF SALARIES	0.00	0.00	0.00	0.00	0.00
10 1141 000 210 100	SOCIAL SECURITY/MEDICARE	0.00	0.00	0.16	0.00	(0.16)
10 1141 000 220 100	EMPLOYEE'S RETIREMENT SYSTEM	0.00	0.00	0.00	0.00	0.00
10 1141 000 230 100	GROUP HEALTH INSURANCE	0.00	0.00	452.90	0.00	(452.90)
10 1141 000 379 101	PRESCHOOL TUITION	12,960.00	0.00	12,960.00	100.00	0.00
000 SCHOOL WIDE		12,960.00	0.00	13,413.06	103.50	(453.06)
1141 REGULAR PRESCHOOL		12,960.00	0.00	13,413.06	103.50	(453.06)
1250 CULTURALLY DIFFERENT						
10 1250 000 111 101	CERTIFIED STAFF SALARIES	5,255.00	1,312.77	5,280.03	100.48	(25.03)
10 1250 000 111 200	CERTIFIED STAFF SALARIES	5,255.00	1,312.77	5,280.03	100.48	(25.03)
10 1250 000 111 300	CERTIFIED STAFF SALARIES	5,255.00	1,312.77	5,280.03	100.48	(25.03)
10 1250 000 119 101	OTHER COMPENSATION	75.00	0.00	0.00	0.00	75.00
10 1250 000 119 200	OTHER COMPENSATION	75.00	0.00	0.00	0.00	75.00
10 1250 000 119 300	OTHER COMPENSATION	75.00	0.00	0.00	0.00	75.00
10 1250 000 120 101	SUBSTITUTES	75.00	0.00	0.00	0.00	75.00
10 1250 000 120 200	SUBSTITUTES	75.00	0.00	0.00	0.00	75.00
10 1250 000 120 300	TEMPORARY SALARIES	75.00	0.00	0.00	0.00	75.00
10 1250 000 140 101	COMPENSATED ABSENCE SALARIES	50.00	0.00	0.00	0.00	50.00
10 1250 000 140 200	COMPENSATED ABSENCE SALARIES	50.00	0.00	0.00	0.00	50.00
10 1250 000 210	SOCIAL SECURITY/MEDICARE	50.00	0.00	0.00	0.00	50.00
10 1250 000 210 101	SOCIAL SECURITY/MEDICARE	415.00	93.45	342.61	82.56	72.39
10 1250 000 210 200	SOCIAL SECURITY/MEDICARE	415.00	93.45	342.61	82.56	72.39
10 1250 000 210 300	SOCIAL SECURITY/MEDICARE	415.00	93.42	342.56	82.54	72.44
10 1250 000 220 101	EMPLOYEE'S RETIREMENT SYSTEM	320.00	78.78	316.86	99.02	3.14
10 1250 000 220 200	EMPLOYEE'S RETIREMENT SYSTEM	320.00	78.78	316.86	99.02	3.14
10 1250 000 220 300	EMPLOYEE'S RETIREMENT SYSTEM	320.00	78.73	316.70	98.97	3.30
10 1250 000 230 101	GROUP HEALTH INSURANCE	996.00	83.00	1,054.10	105.83	(58.10)
10 1250 000 230 200	GROUP HEALTH INSURANCE	996.00	83.00	830.00	83.33	166.00
10 1250 000 230 300	GROUP HEALTH INSURANCE	996.00	83.00	1,054.10	105.83	(58.10)
10 1250 000 334 101	TRAVEL	150.00	0.00	0.00	0.00	150.00
10 1250 000 411 101	NON-TECHNOLOGY SUPPLIES	50.00	0.00	150.00	300.00	(100.00)
10 1250 000 411 200	NON-TECHNOLOGY SUPPLIES	50.00	0.00	150.00	300.00	(100.00)
10 1250 000 411 300	NON-TECHNOLOGY SUPPLIES	50.00	0.00	750.00	1,500.00	(700.00)
10 1250 000 424 101	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	225.00	0.00	96.96	75.09	128.04
10 1250 000 424 200	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	225.00	0.00	96.96	43.09	128.04
10 1250 000 424 300	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	225.00	0.00	96.96	75.09	128.04
000 SCHOOL WIDE		22,533.00	4,703.92	22,097.37	98.71	435.63
1250 CULTURALLY DIFFERENT		22,533.00	4,703.92	22,097.37	98.71	435.63
1273 HELPING DISADVANTAGED						
10 1273 000 111 101	CERTIFIED STAFF SALARIES	25,290.00	5,053.03	20,212.18	79.92	5,077.82
10 1273 000 119 101	OTHER COMPENSATION	600.00	0.00	579.04	96.51	20.96
10 1273 000 120 101	SUBSTITUTES	1,000.00	130.00	130.00	13.00	870.00

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10 1273 000 140 101	COMPENSATED ABSENCE SALARIES	600.00	0.00	466.92	77.82	133.08
10 1273 000 210 101	SOCIAL SECURITY/MEDICARE	6,700.00	3,235.96	8,446.05	126.06	(1,746.05)
10 1273 000 220 101	EMPLOYEE'S RETIREMENT SYSTEM	6,640.00	2,535.28	6,604.50	99.47	35.50
10 1273 000 230 101	GROUP HEALTH INSURANCE	29,920.00	4,225.32	17,977.90	60.09	11,942.10
10 1273 000 411 101	NON-TECHNOLOGY SUPPLIES	0.00	0.00	100.00	0.00	(100.00)
000 SCHOOL WIDE		70,750.00	15,179.59	54,516.59	77.06	16,233.41
10 1273 995 111 101	CERTIFIED STAFF SALARIES	55,235.00	13,845.54	55,382.16	100.27	(147.16)
10 1273 995 210 101	SOCIAL SECURITY/MEDICARE	0.00	(702.38)	0.00	0.00	0.00
10 1273 995 220 101	EMPLOYEE'S RETIREMENT SYSTEM	0.00	(553.82)	0.00	0.00	0.00
10 1273 995 230 101	GROUP HEALTH INSURANCE	0.00	(1,527.20)	0.00	0.00	0.00
995 TITLE I GRANT		55,235.00	11,062.14	55,382.16	100.27	(147.16)
10 1273 996 111 101	CERTIFIED STAFF SALARIES	28,980.00	8,475.40	33,901.66	116.98	(4,921.66)
10 1273 996 210 101	SOCIAL SECURITY/MEDICARE	0.00	(431.92)	0.00	0.00	0.00
10 1273 996 220 101	EMPLOYEE'S RETIREMENT SYSTEM	0.00	(339.02)	0.00	0.00	0.00
10 1273 996 230 101	GROUP HEALTH INSURANCE	0.00	(1,080.82)	0.00	0.00	0.00
996 REAP GRANT		28,980.00	6,623.64	33,901.66	116.98	(4,921.66)
1273 HELPING DISADVANTAGED		154,965.00	32,865.37	143,800.41	92.80	11,164.59
2129 OTHER GUIDANCE SERVICES						
10 2129 000 111	CERTIFIED STAFF SALARIES	98,685.00	24,171.00	96,684.00	97.97	2,001.00
10 2129 000 119	OTHER COMPENSATION	600.00	499.97	3,579.04	596.51	(2,979.04)
10 2129 000 140	COMPENSATED ABSENCE SALARIES	100.00	0.00	0.00	0.00	100.00
10 2129 000 210	SOCIAL SECURITY	7,600.00	1,887.38	7,670.34	100.93	(70.34)
10 2129 000 220	RETIREMENT	5,975.00	1,480.25	5,955.77	99.68	19.23
10 2129 000 230	GROUP HEALTH INSURANCE	1,475.00	221.77	2,108.58	142.95	(633.58)
10 2129 000 315	REGISTRATION FEES	250.00	0.00	85.00	34.00	165.00
10 2129 000 319	SCHOOL TESTING SERVICES	6,700.00	798.75	2,698.75	40.28	4,001.25
10 2129 000 334	TRAVEL	500.00	0.00	0.00	0.00	500.00
10 2129 000 411	NON-TECHNOLOGY SUPPLIES	1,500.00	0.00	229.02	15.27	1,270.98
10 2129 000 422	SEL CURRICULUM	0.00	0.00	2,974.37	0.00	(2,974.37)
10 2129 000 640	DUES AND FEES	300.00	0.00	0.00	0.00	300.00
000 SCHOOL WIDE		123,685.00	29,059.12	121,984.87	98.63	1,700.13
2129 OTHER GUIDANCE SERVICES		123,685.00	29,059.12	121,984.87	98.63	1,700.13
2132 MEDICAL SERVICES						
10 2132 000 319	MEDICAL SERVICES	11,000.00	0.00	8,736.81	79.43	2,263.19
10 2132 000 411	NON-TECHNOLOGY SUPPLIES	225.00	0.00	0.00	0.00	225.00
000 SCHOOL WIDE		11,225.00	0.00	8,736.81	77.83	2,488.19
2132 MEDICAL SERVICES		11,225.00	0.00	8,736.81	77.83	2,488.19
2134 NURSE SERVICES						
10 2134 000 411	NON-TECHNOLOGY SUPPLIES	256.00	0.00	119.45	46.66	136.55
000 SCHOOL WIDE		256.00	0.00	119.45	46.66	136.55
2134 NURSE SERVICES		256.00	0.00	119.45	46.66	136.55
2139 OTHER HEALTH SERVICES						
10 2139 000 319	STATE HEALTH SERVICES	600.00	0.00	560.00	93.33	40.00
000 SCHOOL WIDE		600.00	0.00	560.00	93.33	40.00
2139 OTHER HEALTH SERVICES		600.00	0.00	560.00	93.33	40.00
2213 INSTRUC. STAFF TRAIN. SERVICE						
10 2213 000 111	CERTIFIED STAFF SALARIES	0.00	0.00	1,000.00	0.00	(1,000.00)
10 2213 000 190	SIGNING BONUS'	1,500.00	0.00	1,500.00	100.00	0.00
10 2213 000 210	SOCIAL SECURITY	115.00	0.00	191.25	166.30	(76.25)
10 2213 000 220	RETIREMENT	90.00	0.00	150.00	166.67	(60.00)
10 2213 000 315	REGISTRATION FEES	600.00	0.00	141.88	23.65	458.12
10 2213 000 319	STAFF TRAINING SERVICES	1,000.00	0.00	1,702.00	170.20	(702.00)

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10 2213 000 334	TRAVEL	2,000.00	0.00	1,320.38	66.02	679.62
000 SCHOOL WIDE		5,305.00	0.00	6,005.51	113.20	(700.51)
10 2213 888 190	OTHER SALARIES	3,000.00	1,500.00	1,500.00	50.00	1,500.00
10 2213 888 210	SOCIAL SECURITY/MEDICARE	230.00	114.75	114.75	49.89	115.25
10 2213 888 220	EMPLOYEE'S RETIREMENT SYSTEM	180.00	0.00	0.00	0.00	180.00
10 2213 888 334	TRAVEL	500.00	0.00	457.88	91.58	42.12
888 MENTOR TEACHER PROGRAM		3,910.00	1,614.75	2,072.63	53.01	1,837.37
2213 INSTRUC. STAFF TRAIN. SERVICE		9,215.00	1,614.75	8,078.14	87.66	1,136.86
2222 SCHOOL LIBRARY SERVICES						
10 2222 000 111	CERTIFIED STAFF SALARIES	16,850.00	4,211.77	16,847.14	99.98	2.86
10 2222 000 114	CLASSIFIED STAFF WAGES	11,500.00	2,395.89	13,700.95	119.14	(2,200.95)
10 2222 000 119	OTHER COMPENSATION	175.00	0.00	92.89	53.08	82.11
10 2222 000 120	SUBSTITUTES	125.00	0.00	125.00	100.00	0.00
10 2222 000 140	COMPENSATED ABSENCE SALARIES	0.00	0.00	140.63	0.00	(140.63)
10 2222 000 210	SOCIAL SECURITY	2,185.00	459.56	2,144.15	98.13	40.85
10 2222 000 220	RETIREMENT	1,710.00	396.47	1,838.52	107.52	(128.52)
10 2222 000 230	HEALTH INSURANCE	7,040.00	1,262.29	4,090.50	58.10	2,949.50
10 2222 000 319	OTHER PROFESSIONAL, TECHNICAL & SPECIAL	500.00	0.00	1,100.00	220.00	(600.00)
10 2222 000 334	TRAVEL	100.00	0.00	0.00	0.00	100.00
10 2222 000 411	NON-TECHNOLOGY SUPPLIES	2,000.00	0.00	2,473.82	123.69	(473.82)
10 2222 000 412	TECHNOLOGY SUPPLIES	335.00	0.00	0.00	0.00	335.00
10 2222 000 420	COMPUTER SOFTWARE	495.00	0.00	0.00	0.00	495.00
10 2222 000 425	PERIODICALS	100.00	0.00	42.00	42.00	58.00
10 2222 000 560	LIBRARY MEDIA	1,375.00	0.00	2,586.84	188.13	(1,211.84)
10 2222 000 640	DUES AND FEES	250.00	0.00	525.00	210.00	(275.00)
000 SCHOOL WIDE		44,740.00	8,725.98	45,707.44	102.16	(967.44)
2222 SCHOOL LIBRARY SERVICES		44,740.00	8,725.98	45,707.44	102.16	(967.44)
2227 TECHNOLOGY IN SCHOOL						
10 2227 000 111	CERTIFIED STAFF SALARIES	36,290.00	9,072.24	36,289.05	100.00	0.95
10 2227 000 119	OTHER COMPENSATION	225.00	0.00	169.85	75.49	55.15
10 2227 000 140	COMPENSATED ABSENCE SALARIES	200.00	0.00	251.45	125.73	(51.45)
10 2227 000 210	SOCIAL SECURITY	2,805.00	692.25	2,801.24	99.87	3.76
10 2227 000 220	RETIREMENT	1,835.00	544.34	2,187.58	119.21	(352.58)
10 2227 000 230	HEALTH INSURANCE	15,850.00	1,293.78	16,956.62	106.98	(1,106.62)
10 2227 000 315	REGISTRATION FEES	200.00	227.50	227.50	113.75	(27.50)
10 2227 000 319	TECHNOLOGY SERVICES	6,000.00	0.00	7,800.74	130.01	(1,800.74)
10 2227 000 323	REPAIRS & MAINTENANCE SERVICES	75.00	0.00	0.00	0.00	75.00
10 2227 000 334	TRAVEL	500.00	490.80	490.80	98.16	9.20
10 2227 000 411	NON-TECHNOLOGY SUPPLIES	500.00	171.00	264.19	52.84	235.81
10 2227 000 412	TECHNOLOGY SUPPLIES	1,000.00	111.80	645.35	64.54	354.65
10 2227 000 472	COMPUTER SOFTWARE (ADMIN)	7,500.00	576.00	576.00	7.68	6,924.00
10 2227 000 473	COMPUTER LICENSING FEES	15,000.00	2,687.74	15,847.72	105.65	(847.72)
000 SCHOOL WIDE		87,980.00	15,867.45	84,508.09	96.05	3,471.91
2227 TECHNOLOGY IN SCHOOL		87,980.00	15,867.45	84,508.09	96.05	3,471.91
2314 ELECTION SERVICES						
10 2314 000 319	ELECTION WORKERS	702.00	702.00	702.00	100.00	0.00
10 2314 000 411	SUPPLIES	125.00	50.00	155.78	124.62	(30.78)
000 SCHOOL WIDE		827.00	752.00	857.78	103.72	(30.78)
2314 ELECTION SERVICES		827.00	752.00	857.78	103.72	(30.78)
2315 LEGAL SERVICES						
10 2315 000 319	LEGAL SERVICES	5,000.00	538.50	5,766.50	115.33	(766.50)

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000	SCHOOL WIDE	5,000.00	538.50	5,766.50	115.33	(766.50)
2315	LEGAL SERVICES	5,000.00	538.50	5,766.50	115.33	(766.50)
2317	AUDIT SERVICES					
10 2317 000 319	AUDIT	20,000.00	0.00	9,180.00	45.90	10,820.00
000	SCHOOL WIDE	20,000.00	0.00	9,180.00	45.90	10,820.00
2317	AUDIT SERVICES	20,000.00	0.00	9,180.00	45.90	10,820.00
2319	OTHER BOARD OF EDUCATION SVC					
10 2319 000 190	OTHER SALARIES	8,925.00	0.00	6,800.00	76.19	2,125.00
10 2319 000 210	SOCIAL SECURITY	685.00	0.00	577.66	84.33	107.34
10 2319 000 315	REGISTRATION FEES	700.00	200.00	1,275.00	182.14	(575.00)
10 2319 000 319	OTHER PROFESSIONAL, TECHNICAL & SPECIAL	5,575.00	1,000.00	4,643.25	83.29	931.75
10 2319 000 334	TRAVEL	1,500.00	0.00	751.25	50.08	748.75
10 2319 000 340	PUBLISHING	2,500.00	0.00	2,213.66	88.55	286.34
10 2319 000 350	ADVERTISING	900.00	0.00	233.77	25.97	666.23
10 2319 000 640	DUES AND FEES	6,000.00	1,048.00	3,946.40	65.77	2,053.60
10 2319 000 651	LIABILITY INSURANCE	12,500.00	0.00	273.50	2.19	12,226.50
10 2319 000 659	WORKERS COMP INS.	0.00	0.00	12,500.00	0.00	(12,500.00)
000	SCHOOL WIDE	39,285.00	2,248.00	33,214.49	84.55	6,070.51
2319	OTHER BOARD OF EDUCATION SVC	39,285.00	2,248.00	33,214.49	84.55	6,070.51
2321	OFFICE OF SUPERINTENDENT SERV.					
10 2321 000 113	ADMINISTRATOR SALARIES	52,000.00	4,333.32	51,999.95	100.00	0.05
10 2321 000 114	CLASSIFIED STAFF SALARIES	7,000.00	557.01	6,251.92	89.31	748.08
10 2321 000 119	OTHER COMPENSATION	500.00	0.00	289.52	57.90	210.48
10 2321 000 120	SUBSTITUTE SALARIES	500.00	0.00	581.33	116.27	(81.33)
10 2321 000 130	OVERTIME SALARIES	175.00	0.00	61.07	34.90	113.93
10 2321 000 140	COMPENSATED ABSENCE SALARIES	2,000.00	0.00	0.00	0.00	2,000.00
10 2321 000 210	SOCIAL SECURITY	4,755.00	375.32	4,544.02	95.56	210.98
10 2321 000 220	RETIREMENT	3,650.00	293.42	3,516.13	96.33	133.87
10 2321 000 230	HEALTH INSURANCE	375.00	62.28	603.25	160.87	(228.25)
10 2321 000 315	REGISTRATION FEES	750.00	0.00	475.00	63.33	275.00
10 2321 000 319	OTHER PROFESSIONAL & TECHNICAL	0.00	0.00	599.00	0.00	(599.00)
10 2321 000 334	TRAVEL	2,000.00	0.00	590.90	29.55	1,409.10
10 2321 000 342	TELEPHONE	600.00	25.00	300.00	50.00	300.00
10 2321 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	0.00	599.43	59.94	400.57
10 2321 000 412	TECHNOLOGY SUPPLIES	150.00	0.00	0.00	0.00	150.00
10 2321 000 640	DUES AND FEES	1,500.00	0.00	125.00	8.33	1,375.00
000	SCHOOL WIDE	76,955.00	5,646.35	70,536.52	91.66	6,418.48
2321	OFFICE OF SUPERINTENDENT SERV.	76,955.00	5,646.35	70,536.52	91.66	6,418.48
2410	OFFICE OF THE PRINCIPAL SERVIC					
10 2410 000 113 100	ADMINISTRATOR SALARIES	0.00	0.00	0.00	0.00	0.00
10 2410 000 113 101	ADMINISTRATOR SALARIES	46,480.00	7,746.65	46,480.05	100.00	(0.05)
10 2410 000 113 200	ADMINISTRATOR SALARIES	24,900.00	1,936.66	11,619.96	46.67	13,280.04
10 2410 000 113 300	ADMINISTRATOR SALARIES	52,000.00	4,333.31	52,000.05	100.00	(0.05)
10 2410 000 114 101	CLASSIFIED STAFF WAGES	20,850.00	1,671.02	18,755.78	89.96	2,094.22
10 2410 000 114 200	CLASSIFIED STAFF WAGES	19,370.00	1,355.72	16,268.53	83.99	3,101.47
10 2410 000 114 300	CLASSIFIED STAFF WAGES	19,370.00	1,872.17	22,466.04	115.98	(3,096.04)
10 2410 000 119 101	OTHER COMPENSATION	300.00	0.00	246.09	82.03	53.91
10 2410 000 119 200	OTHER COMPENSATION	300.00	0.00	246.09	82.03	53.91
10 2410 000 119 300	OTHER COMPENSATION	300.00	0.00	289.52	96.51	10.48
10 2410 000 120 101	TEMPORARY SALARIES	1,375.00	208.00	972.00	70.69	403.00
10 2410 000 120 200	TEMPORARY SALARIES	1,300.00	96.00	1,697.33	130.56	(397.33)

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10 2410 000 120 300	TEMPORARY SALARIES	1,300.00	96.00	1,792.06	137.85	(492.06)
10 2410 000 130 101	OVERTIME SALARIES	175.00	0.00	183.23	104.70	(8.23)
10 2410 000 140 100	COMPENSATED ABSENCE SALARIES	0.00	0.00	371.88	0.00	(371.88)
10 2410 000 140 200	COMPENSATED ABSENCE SALARIES	200.00	0.00	278.90	139.45	(78.90)
10 2410 000 140 300	COMPENSATED ABSENCE SALARIES	200.00	0.00	278.91	139.46	(78.91)
10 2410 000 210	SOCIAL SECURITY	0.00	9.55	114.75	0.00	(114.75)
10 2410 000 210 100	SOCIAL SECURITY/MEDICARE	0.00	0.00	28.47	0.00	(28.47)
10 2410 000 210 101	SOCIAL SECURITY/MEDICARE	5,305.00	723.41	5,015.76	94.55	289.24
10 2410 000 210 200	SOCIAL SECURITY/MEDICARE	2,765.00	256.71	2,290.19	82.83	474.81
10 2410 000 210 300	SOCIAL SECURITY/MEDICARE	5,600.00	482.34	5,880.69	105.01	(280.69)
10 2410 000 220 100	EMPLOYEE'S RETIREMENT SYSTEM	0.00	0.00	0.00	0.00	0.00
10 2410 000 220 101	EMPLOYEE'S RETIREMENT SYSTEM	4,150.00	565.06	3,939.95	94.94	210.05
10 2410 000 220 200	EMPLOYEE'S RETIREMENT SYSTEM	2,765.00	197.54	1,688.04	61.05	1,076.96
10 2410 000 220 300	EMPLOYEE'S RETIREMENT SYSTEM	4,390.00	372.33	4,485.32	102.17	(95.32)
10 2410 000 230	HEALTH INSURANCE	0.00	74.48	442.68	0.00	(442.68)
10 2410 000 230 101	GROUP HEALTH INSURANCE	1,800.00	180.00	1,730.68	96.15	69.32
10 2410 000 230 200	GROUP HEALTH INSURANCE	1,140.00	61.15	727.49	63.81	412.51
10 2410 000 230 300	GROUP HEALTH INSURANCE	1,140.00	86.72	1,030.86	90.43	109.14
10 2410 000 315 101	REGISTRATION FEES	300.00	0.00	275.00	91.67	25.00
10 2410 000 315 200	REGISTRATION FEES	400.00	0.00	315.00	78.75	85.00
10 2410 000 315 300	REGISTRATION FEES	450.00	0.00	0.00	0.00	450.00
10 2410 000 319	OTHER PROFESSIONAL, TECHNICAL & SPECIAL	0.00	0.00	(5,000.00)	0.00	5,000.00
10 2410 000 319 101	OTHER PROFESSIONAL, TECHNICAL & SPECIALIZ	575.00	0.00	1,915.00	333.04	(1,340.00)
10 2410 000 319 200	OTHER PROFESSIONAL, TECHNICAL & SPECIALIZ	575.00	0.00	1,970.00	342.61	(1,395.00)
10 2410 000 319 300	OTHER PROFESSIONAL, TECHNICAL & SPECIALIZ	575.00	0.00	9,965.00	1,733.04	(9,390.00)
10 2410 000 334 101	TRAVEL	500.00	0.00	291.00	58.20	209.00
10 2410 000 334 200	TRAVEL	500.00	0.00	0.00	0.00	500.00
10 2410 000 334 300	TRAVEL	500.00	0.00	0.00	0.00	500.00
10 2410 000 342	TELEPHONE	2,000.00	125.00	1,500.00	75.00	500.00
10 2410 000 411 101	NON-TECHNOLOGY SUPPLIES	500.00	0.00	387.89	77.58	112.11
10 2410 000 411 200	NON-TECHNOLOGY SUPPLIES	300.00	0.00	745.52	248.51	(445.52)
10 2410 000 411 300	NON-TECHNOLOGY SUPPLIES	300.00	0.00	763.47	254.49	(463.47)
10 2410 000 412 101	TECHNOLOGY SUPPLIES	50.00	0.00	0.00	0.00	50.00
10 2410 000 412 200	TECHNOLOGY SUPPLIES	50.00	0.00	0.00	0.00	50.00
10 2410 000 412 300	TECHNOLOGY SUPPLIES	50.00	0.00	106.16	212.32	(56.16)
10 2410 000 472 300	COMPUTER SOFTWARE (ADMIN)	2,000.00	0.00	0.00	0.00	2,000.00
10 2410 000 473 101	COMPUTER LICENSING FEES	450.00	0.00	0.00	0.00	450.00
10 2410 000 473 200	COMPUTER LICENSING FEES	600.00	0.00	0.00	0.00	600.00
10 2410 000 473 300	COMPUTER LICENSING FEES	600.00	0.00	0.00	0.00	600.00
10 2410 000 640 101	DUES AND FEES	700.00	0.00	594.50	84.93	105.50
10 2410 000 640 200	DUES AND FEES	175.00	0.00	594.50	339.71	(419.50)
10 2410 000 640 300	DUES AND FEES	175.00	0.00	0.00	0.00	175.00
000 SCHOOL WIDE		229,800.00	22,449.82	215,744.34	93.88	14,055.66
2410 OFFICE OF THE PRINCIPAL SERVIC		229,800.00	22,449.82	215,744.34	93.88	14,055.66
2490 OTHER SUPPORT SERVICES--SCHOOL ADIM.						
10 2490 000 319 MEDICARE ADMINISTRATION FEE		400.00	0.00	138.91	34.73	261.09
000 SCHOOL WIDE		400.00	0.00	138.91	34.73	261.09
2490 OTHER SUPPORT SERVICES--SCHOOL ADIM.		400.00	0.00	138.91	34.73	261.09
2529 OTHER FISCAL SERVICES--BUS OFF						
10 2529 000 111 ASSISTANT BUS MGR SALARY		63,675.00	0.00	0.00	0.00	63,675.00

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10 2529 000 113	ADMINISTRATOR SALARIES	0.00	5,306.25	63,675.00	0.00	(63,675.00)
10 2529 000 119	OTHER COMPENSATION	300.00	0.00	289.52	96.51	10.48
10 2529 000 140	COMPENSATED ABSENCE SALARIES	500.00	0.00	85.94	17.19	414.06
10 2529 000 210	SOCIAL SECURITY	4,930.00	394.64	4,765.93	96.67	164.07
10 2529 000 220	RETIREMENT	3,865.00	318.38	3,837.92	99.30	27.08
10 2529 000 230	HEALTH INSURANCE	27,015.00	2,205.30	26,959.70	99.80	55.30
10 2529 000 315	REGISTRATION FEES	300.00	0.00	150.00	50.00	150.00
10 2529 000 319	OTHER PROFESSIONAL, TECHNICAL & SPECIAL	10,000.00	160.80	8,414.20	84.14	1,585.80
10 2529 000 334	TRAVEL	750.00	0.00	268.32	35.78	481.68
10 2529 000 341	POSTAGE	1,100.00	0.00	1,748.10	158.92	(648.10)
10 2529 000 342	TELEPHONE	12,500.00	1,005.61	11,733.31	93.87	766.69
10 2529 000 411	NON-TECHNOLOGY SUPPLIES	1,500.00	0.00	1,732.83	115.52	(232.83)
10 2529 000 412	TECHNOLOGY SUPPLIES	400.00	0.00	244.01	61.00	155.99
10 2529 000 640	DUES & FEES	1,500.00	747.00	1,513.00	100.87	(13.00)
000 SCHOOL WIDE		128,335.00	10,137.98	125,417.78	97.73	2,917.22
2529 OTHER FISCAL SERVICES-BUS OFF		128,335.00	10,137.98	125,417.78	97.73	2,917.22
2542 CARE AND UPKEEP OF BUILDINGS						
10 2542 000 114	CLASSIFIED STAFF SALARIES	120,200.00	21,465.91	125,609.52	104.50	(5,409.52)
10 2542 000 114 100	CLASSIFIED STAFF SALARIES	0.00	0.00	0.00	0.00	0.00
10 2542 000 119	OTHER COMPENSATION	875.00	0.00	908.56	103.84	(33.56)
10 2542 000 120	SUBSTITUTES	9,300.00	0.00	0.00	0.00	9,300.00
10 2542 000 130	OVERTIME SALARIES	10,000.00	1,884.38	13,184.48	131.84	(3,184.48)
10 2542 000 140	COMPENSATED ABSENCE SALARIES	250.00	0.00	0.00	0.00	250.00
10 2542 000 210	SOCIAL SECURITY	10,750.00	1,752.16	10,448.15	97.19	301.85
10 2542 000 210 100	SOCIAL SECURITY/MEDICARE	0.00	0.00	0.00	0.00	0.00
10 2542 000 220	RETIREMENT	8,450.00	1,401.02	8,382.14	99.20	67.86
10 2542 000 220 100	EMPLOYEE'S RETIREMENT SYSTEM	0.00	0.00	0.00	0.00	0.00
10 2542 000 230	HEALTH INSURANCE	29,880.00	2,490.00	29,880.00	100.00	0.00
10 2542 000 319	OTHER PROFESSIONAL, TECHNICAL & SPECIAL	200.00	0.00	2,404.00	1,202.00	(2,204.00)
10 2542 000 321	PUBLIC UTILITIES	145,000.00	11,675.06	146,218.50	100.84	(1,218.50)
10 2542 000 322	CLEANING SERVICES	9,000.00	0.00	8,192.80	91.03	807.20
10 2542 000 323	REPAIRS & MAINTENANCE SERVICES	35,000.00	629.02	29,794.65	85.13	5,205.35
10 2542 000 325	RENTALS	3,500.00	700.00	8,898.36	254.24	(5,398.36)
10 2542 000 334	TRAVEL	100.00	0.00	0.00	0.00	100.00
10 2542 000 411	NON-TECHNOLOGY SUPPLIES	85,000.00	1,571.87	58,525.77	68.85	26,474.23
10 2542 000 651	PROPERTY INSURANCE	120,000.00	0.00	106,857.90	89.05	13,142.10
000 SCHOOL WIDE		587,505.00	43,569.42	549,304.83	93.50	38,200.17
2542 CARE AND UPKEEP OF BUILDINGS		587,505.00	43,569.42	549,304.83	93.50	38,200.17
2544 CARE AND UPKEEP OF EQUIPMENT						
10 2544 000 323	REPAIRS & MAINTENANCE SERVICES	17,250.00	0.00	17,931.60	103.95	(681.60)
000 SCHOOL WIDE		17,250.00	0.00	17,931.60	103.95	(681.60)
2544 CARE AND UPKEEP OF EQUIPMENT		17,250.00	0.00	17,931.60	103.95	(681.60)
2545 VEHICLE SERVICING & MAINT. SVC						
10 2545 000 323	REPAIRS & MAINTENANCE SERVICES	5,000.00	202.19	7,543.96	150.88	(2,543.96)
10 2545 000 411	NON-TECHNOLOGY SUPPLIES	1,000.00	0.00	1,325.35	132.54	(325.35)
10 2545 000 413	MOTOR FUEL	12,000.00	744.79	10,275.20	85.63	1,724.80
10 2545 000 419	SUPPLIES - GAS, OIL & TIRES	0.00	0.00	11.00	0.00	(11.00)
10 2545 000 651	VEHICLE INSURANCE	11,030.00	0.00	11,030.00	100.00	0.00
000 SCHOOL WIDE		29,030.00	946.98	30,185.51	103.98	(1,155.51)

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2545	VEHICLE SERVICING & MAINT. SVC	29,030.00	946.98	30,185.51	103.98	(1,155.51)
2549	OTHER OP & MTNCE OF PLANT SERV					
10 2549 000 323	OTHER CONTRACTED SERVICES	40,000.00	1,492.57	27,164.93	67.91	12,835.07
000	SCHOOL WIDE	40,000.00	1,492.57	27,164.93	67.91	12,835.07
2549	OTHER OP & MTNCE OF PLANT SERV	40,000.00	1,492.57	27,164.93	67.91	12,835.07
2552	VEHICLE OPERATION SERVICES					
10 2552 000 114	CLASSIFIED STAFF SALARIES	30,500.00	2,040.00	26,000.00	85.25	4,500.00
10 2552 000 119	OTHER COMPENSATION	300.00	0.00	0.00	0.00	300.00
10 2552 000 210	SOCIAL SECURITY	2,355.00	156.08	1,989.07	84.46	365.93
10 2552 000 220	RETIREMENT	1,645.00	93.59	1,255.19	76.30	389.81
10 2552 000 315	REGISTRATION FEES	100.00	0.00	703.75	703.75	(603.75)
10 2552 000 319	CDL TESTING SERVICES	3,100.00	0.00	1,082.00	34.90	2,018.00
000	SCHOOL WIDE	38,000.00	2,289.67	31,030.01	81.66	6,969.99
2552	VEHICLE OPERATION SERVICES	38,000.00	2,289.67	31,030.01	81.66	6,969.99
2554	VEHICLE SERV & MTNCE					
10 2554 000 319	OTHER PROFESSIONAL,TECHNICAL & SPECIALIZ	10,000.00	0.00	0.00	0.00	10,000.00
10 2554 000 323	VEHICLE MAINTENANCE	275.00	1,473.89	3,375.58	1,227.48	(3,100.58)
10 2554 000 411	NON-TECHNOLOGY SUPPLIES	250.00	0.00	134.26	53.70	115.74
10 2554 000 413	MOTOR FUEL	15,000.00	754.07	8,988.42	59.92	6,011.58
10 2554 000 651	VEHICLE INSURANCE	4,365.00	0.00	4,365.00	100.00	0.00
000	SCHOOL WIDE	29,890.00	2,227.96	16,863.26	56.42	13,026.74
2554	VEHICLE SERV & MTNCE	29,890.00	2,227.96	16,863.26	56.42	13,026.74
2559	OTHER PUPIL TRANSPORTATION					
10 2559 000 332	STUDENT TRANSPORTATION	40,000.00	25,947.92	46,249.46	115.62	(6,249.46)
000	SCHOOL WIDE	40,000.00	25,947.92	46,249.46	115.62	(6,249.46)
2559	OTHER PUPIL TRANSPORTATION	40,000.00	25,947.92	46,249.46	115.62	(6,249.46)
2642	RECRUITMENT SERVICES					
10 2642 000 319	BACKGROUND CHECKS	325.00	0.00	43.25	13.31	281.75
000	SCHOOL WIDE	325.00	0.00	43.25	13.31	281.75
2642	RECRUITMENT SERVICES	325.00	0.00	43.25	13.31	281.75
6100	MALE ACTIVITIES					
10 6100 000 111	CERTIFIED STAFF SALARIES	34,255.00	6,248.81	38,075.00	111.15	(3,820.00)
10 6100 000 119	OTHER COMPENSATION	2,500.00	0.00	1,970.00	78.80	530.00
10 6100 000 210	SOCIAL SECURITY	2,810.00	478.12	3,068.26	109.19	(258.26)
10 6100 000 220	RETIREMENT	2,205.00	374.92	2,100.25	95.25	104.75
10 6100 000 315	REGISTRATION FEES	200.00	0.00	256.60	128.30	(56.60)
10 6100 000 319	OFFICIALS	8,250.00	0.00	8,389.23	101.69	(139.23)
10 6100 000 323	REPAIRS & MAINTENANCE SERVICES	500.00	0.00	2,358.45	471.69	(1,858.45)
10 6100 000 334	TRAVEL	1,200.00	220.00	4,171.17	347.60	(2,971.17)
10 6100 000 411	NON-TECHNOLOGY SUPPLIES	7,500.00	0.00	3,449.46	84.11	4,050.54
10 6100 000 640	DUES AND FEES	0.00	0.00	271.40	0.00	(271.40)
000	SCHOOL WIDE	59,420.00	7,321.85	64,109.82	112.70	(4,689.82)
6100	MALE ACTIVITIES	59,420.00	7,321.85	64,109.82	112.70	(4,689.82)
6200	FEMALE ACTIVITIES					
10 6200 000 111	CERTIFIED STAFF SALARIES	27,330.00	4,810.64	27,638.75	101.13	(308.75)
10 6200 000 119	OTHER COMPENSATION	3,500.00	0.00	2,880.00	82.29	620.00
10 6200 000 210	SOCIAL SECURITY	2,355.00	368.19	2,347.15	99.67	7.85
10 6200 000 220	RETIREMENT	1,850.00	288.64	1,488.35	80.45	361.65
10 6200 000 230	HEALTH INSURANCE	0.00	0.00	143.49	0.00	(143.49)
10 6200 000 315	REGISTRATION FEES	300.00	0.00	145.00	48.33	155.00

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10 6200 000 319	OFFICIALS	6,500.00	0.00	7,761.90	119.41	(1,261.90)
10 6200 000 334	TRAVEL	500.00	0.00	1,220.64	244.13	(720.64)
10 6200 000 411	NON-TECHNOLOGY SUPPLIES	1,500.00	0.00	1,862.62	212.37	(362.62)
10 6200 000 640	DUES AND FEES	0.00	0.00	178.58	0.00	(178.58)
000 SCHOOL WIDE		43,835.00	5,467.47	45,666.48	107.20	(1,831.48)
6200 FEMALE ACTIVITIES		43,835.00	5,467.47	45,666.48	107.20	(1,831.48)
6500 TRANSPORTATION						
10 6500 000 114	CLASSIFIED STAFF SALARIES	9,280.00	452.05	9,278.22	99.98	1.78
10 6500 000 210	SOCIAL SECURITY	650.00	34.57	709.75	109.19	(59.75)
10 6500 000 220	RETIREMENT	300.00	27.13	202.12	67.37	97.88
000 SCHOOL WIDE		10,230.00	513.75	10,190.09	99.61	39.91
6500 TRANSPORTATION		10,230.00	513.75	10,190.09	99.61	39.91
6900 COMBINED ACTIVITIES						
10 6900 000 111	CERTIFIED STAFF SALARIES	73,425.00	15,997.55	77,326.27	105.31	(3,901.27)
10 6900 000 113	ADMINISTRATOR SALARIES	6,940.00	0.00	0.00	0.00	6,940.00
10 6900 000 119	OTHER COMPENSATION	7,500.00	550.00	4,012.00	53.49	3,488.00
10 6900 000 210	SOCIAL SECURITY	6,720.00	1,269.67	6,271.55	93.33	448.45
10 6900 000 220	RETIREMENT	5,275.00	717.52	3,852.14	73.03	1,422.86
10 6900 000 230	HEALTH INSURANCE	0.00	0.00	170.20	0.00	(170.20)
10 6900 000 315	ENTRY FEES	5,000.00	800.00	4,668.00	93.36	332.00
10 6900 000 319	OTHER PROFESSIONAL, TECHNICAL & SPECIALIZ	5,575.00	1,874.30	3,405.46	61.08	2,169.54
10 6900 000 323	REPAIRS & MAINTENANCE SERVICES	2,500.00	0.00	262.50	10.50	2,237.50
10 6900 000 334	TRAVEL	13,500.00	5,720.43	15,145.09	112.19	(1,645.09)
10 6900 000 340	NEWSPAPER - WATCHDOG	880.00	0.00	1,110.60	126.20	(230.60)
10 6900 000 342	TELEPHONE	600.00	50.00	600.00	100.00	0.00
10 6900 000 411	NON-TECHNOLOGY SUPPLIES	8,000.00	1,604.78	13,053.76	163.17	(5,053.76)
10 6900 000 472	ACTIVITY SCHEDULER	0.00	0.00	300.00	0.00	(300.00)
10 6900 000 479	OTHER NON-CONSUMABLE SUPPLIES	3,500.00	0.00	0.00	0.00	3,500.00
10 6900 000 640	DUES AND FEES	1,000.00	0.00	2,667.36	266.74	(1,667.36)
10 6900 000 651	CATASTROPHIC INSURANCE	775.00	0.00	0.00	0.00	775.00
000 SCHOOL WIDE		141,190.00	28,584.25	132,844.93	94.09	8,345.07
6900 COMBINED ACTIVITIES		141,190.00	28,584.25	132,844.93	94.09	8,345.07
7000 CONTINGENCIES						
10 7000 000 690	CONTINGENCY	68,952.00	0.00	0.00	0.00	68,952.00
000 SCHOOL WIDE		68,952.00	0.00	0.00	0.00	68,952.00
7000 CONTINGENCIES		68,952.00	0.00	0.00	0.00	68,952.00
8110 OPERATING TRANSFERS OUT						
10 8110 000 690	TRANSFERS OUT	49,350.00	24,350.00	44,350.00	89.87	5,000.00
000 SCHOOL WIDE		49,350.00	24,350.00	44,350.00	89.87	5,000.00
8110 OPERATING TRANSFERS OUT		49,350.00	24,350.00	44,350.00	89.87	5,000.00
10 GENERAL FUND		3,710,527.00	612,398.20	3,476,432.26	93.83	234,094.74
21 CAPITAL OUTLAY FUND						
1111 REGULAR TERM						
21 1111 000 471 101	COMPUTER EQUIPMENT-NON CAPITALIZED	20,000.00	0.00	0.00	0.00	20,000.00
21 1111 000 479 100	OTHER NON-COMSUMABLE SUPPLIES	0.00	0.00	4,206.30	0.00	(4,206.30)
21 1111 000 479 101	OTHER NON-COMSUMABLE SUPPLIES	20,000.00	427.74	6,730.47	33.65	13,269.53
000 SCHOOL WIDE		40,000.00	427.74	10,936.77	27.34	29,063.23

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1111	REGULAR TERM	40,000.00	427.74	10,936.77	27.34	29,063.23
1121	REGULAR TERM					
21 1121 000 421 200	PRINTED TEXTBOOKS	10,000.00	0.00	538.81	5.39	9,461.19
21 1121 000 479	OTHER NON-CONSUMABLE SUPPLIES	20,000.00	427.73	15,908.23	79.54	4,091.77
000	SCHOOL WIDE	30,000.00	427.73	16,447.04	54.82	13,552.96
1121	REGULAR TERM	30,000.00	427.73	16,447.04	54.82	13,552.96
1131	REGULAR TERM					
21 1131 000 479 300	OTHER NON-CONSUMABLE SUPPLIES	30,000.00	427.74	6,896.70	22.99	23,103.30
000	SCHOOL WIDE	30,000.00	427.74	6,896.70	22.99	23,103.30
21 1131 986 471 300	COMPUTER EQUIPMENT-NON CAPITALIZED	25,000.00	0.00	23,520.00	94.08	1,480.00
986	ESSER III - LEARNING LOSS	25,000.00	0.00	23,520.00	94.08	1,480.00
1131	REGULAR TERM	55,000.00	427.74	30,416.70	55.30	24,583.30
2222	SCHOOL LIBRARY SERVICES					
21 2222 000 560	LIBRARY MEDIA	2,500.00	0.00	1,201.97	48.08	1,298.03
000	SCHOOL WIDE	2,500.00	0.00	1,201.97	48.08	1,298.03
2222	SCHOOL LIBRARY SERVICES	2,500.00	0.00	1,201.97	48.08	1,298.03
2227	TECHNOLOGY IN SCHOOL					
21 2227 000 471	COMPUTER EQUIPMENT-NON CAPITALIZED	20,000.00	0.00	8,725.13	43.63	11,274.87
000	SCHOOL WIDE	20,000.00	0.00	8,725.13	43.63	11,274.87
2227	TECHNOLOGY IN SCHOOL	20,000.00	0.00	8,725.13	43.63	11,274.87
2535	CONSTRUCTION AND IMPROVEMENTS					
21 2535 000 319	OTHER PROFESSIONAL,TECHNICAL & SPECIALIZ	15,000.00	0.00	0.00	0.00	15,000.00
21 2535 000 323	REPAIRS & MAINTENANCE SERVICES	15,000.00	35,190.00	35,190.00	234.60	(20,190.00)
21 2535 000 479	OTHER NON-CONSUMABLE SUPPLIES	0.00	0.00	16,412.73	0.00	(16,412.73)
21 2535 000 530	IMPROVEMENT-OTHER THAN BLDG	35,000.00	0.00	0.00	0.00	35,000.00
000	SCHOOL WIDE	65,000.00	35,190.00	51,602.73	79.39	13,397.27
2535	CONSTRUCTION AND IMPROVEMENTS	65,000.00	35,190.00	51,602.73	79.39	13,397.27
2542	CARE AND UPKEEP OF BUILDINGS					
21 2542 000 323	REPAIRS & MAINTENANCE SERVICES	50,000.00	0.00	0.00	0.00	50,000.00
21 2542 000 479	OTHER NON-CONSUMABLE SUPPLIES	0.00	0.00	1,624.94	0.00	(1,624.94)
21 2542 000 549	OTHER EQUIPMENT	10,000.00	0.00	0.00	0.00	10,000.00
000	SCHOOL WIDE	60,000.00	0.00	1,624.94	2.71	58,375.06
2542	CARE AND UPKEEP OF BUILDINGS	60,000.00	0.00	1,624.94	2.71	58,375.06
2543	CARE & UPKEEP OF GROUNDS					
21 2543 000 323	REPAIRS & MAINTENANCE SERVICES	50,000.00	0.00	0.00	0.00	50,000.00
000	SCHOOL WIDE	50,000.00	0.00	0.00	0.00	50,000.00
2543	CARE & UPKEEP OF GROUNDS	50,000.00	0.00	0.00	0.00	50,000.00
2545	VEHICLE SERVICING & MAINT. SVC					
21 2545 000 550	VEHICLES	50,000.00	0.00	0.00	0.00	50,000.00
000	SCHOOL WIDE	50,000.00	0.00	0.00	0.00	50,000.00
2545	VEHICLE SERVICING & MAINT. SVC	50,000.00	0.00	0.00	0.00	50,000.00
5000	DEBT SERVICE					
21 5000 000 611	REDEMPTION OF PRINCIPAL	600,000.00	0.00	550,000.00	91.67	50,000.00

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21 5000 000 612	INTEREST	90,000.00	0.00	73,920.00	82.13	16,080.00
21 5000 000 613	FISCAL AGENT'S FEES	700.00	0.00	660.00	94.29	40.00
000 SCHOOL WIDE		690,700.00	0.00	624,580.00	90.43	66,120.00
5000 DEBT SERVICE		690,700.00	0.00	624,580.00	90.43	66,120.00
6100 MALE ACTIVITIES						
21 6100 000 479	OTHER NON-CONSUMABLE SUPPLIES	5,000.00	0.00	10,569.68	211.39	(5,569.68)
000 SCHOOL WIDE		5,000.00	0.00	10,569.68	211.39	(5,569.68)
6100 MALE ACTIVITIES		5,000.00	0.00	10,569.68	211.39	(5,569.68)
6200 FEMALE ACTIVITIES						
21 6200 000 479	OTHER NON-CONSUMABLE SUPPLIES	5,000.00	0.00	0.00	0.00	5,000.00
000 SCHOOL WIDE		5,000.00	0.00	0.00	0.00	5,000.00
6200 FEMALE ACTIVITIES		5,000.00	0.00	0.00	0.00	5,000.00
6900 COMBINED ACTIVITIES						
21 6900 000 479	OTHER NON-CONSUMABLE SUPPLIES	25,000.00	0.00	5,990.29	50.82	19,009.71
21 6900 000 549	CO-CURRICULAR EQUIPMENT	10,000.00	0.00	11,302.00	113.02	(1,302.00)
000 SCHOOL WIDE		35,000.00	0.00	17,292.29	68.59	17,707.71
6900 COMBINED ACTIVITIES		35,000.00	0.00	17,292.29	68.59	17,707.71
8110 OPERATING TRANSFERS OUT						
21 8110 000 690	OPERATING TRANSFER OUT	500,000.00	0.00	0.00	0.00	500,000.00
000 SCHOOL WIDE		500,000.00	0.00	0.00	0.00	500,000.00
8110 OPERATING TRANSFERS OUT		500,000.00	0.00	0.00	0.00	500,000.00
21 CAPITAL OUTLAY FUND		1,608,200.00	36,473.21	773,397.25	48.51	834,802.75
22 SPECIAL EDUCATION FUND						
1221 PROGRAMS FOR STUDENTS/MILD						
22 1221 000 111	CERTIFIED STAFF SALARIES	105,630.00	23,917.70	103,667.93	98.14	1,962.07
22 1221 000 112	INSTRUCTIONAL AIDE SALARIES	128,675.00	8,534.98	122,186.41	94.96	6,488.59
22 1221 000 119	OTHER COMPENSATION	3,500.00	0.00	2,453.69	70.11	1,046.31
22 1221 000 120	SUBSTITUTES	8,000.00	120.00	5,900.87	73.76	2,099.13
22 1221 000 130	OVERTIME SALARIES	300.00	187.38	1,251.72	417.24	(951.72)
22 1221 000 140	COMPENSATED ABSENCE SALARIES	1,000.00	1,490.63	2,860.96	286.10	(1,860.96)
22 1221 000 210	SOCIAL SECURITY	24,450.00	4,906.65	22,453.32	91.83	1,996.68
22 1221 000 220	RETIREMENT	19,115.00	4,044.95	18,301.51	95.74	813.49
22 1221 000 230	HEALTH INSURANCE	72,275.00	7,367.90	66,533.01	92.06	5,741.99
22 1221 000 315	REGISTRATION FEES	850.00	0.00	1,600.00	188.24	(750.00)
22 1221 000 323	REPAIRS & MAINTENANCE SERVICES	250.00	0.00	0.00	0.00	250.00
22 1221 000 334	TRAVEL	750.00	0.00	903.00	120.40	(153.00)
22 1221 000 411	NON-TECHNOLOGY SUPPLIES	4,000.00	0.00	1,703.05	42.58	2,296.95
22 1221 000 412	TECHNOLOGY SUPPLIES	150.00	48.95	48.95	32.63	101.05
22 1221 000 422	INSTRUCTIONAL SOFTWARE	125.00	0.00	104.00	166.40	21.00
22 1221 000 424	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	0.00	0.00	227.05	0.00	(227.05)
22 1221 000 472	COMPUTER SOFTWARE (ADMIN)	0.00	0.00	360.00	0.00	(360.00)
000 SCHOOL WIDE		369,070.00	50,619.14	350,555.47	95.01	18,514.53
22 1221 004 111	CERTIFIED STAFF SALARIES	5,450.00	0.00	7,710.00	141.47	(2,260.00)
22 1221 004 210	SOCIAL SECURITY	420.00	0.00	589.81	140.43	(169.81)
22 1221 004 220	RETIREMENT	330.00	0.00	286.20	86.73	43.80
004 EXTENDED SCHOOL YEAR		6,200.00	0.00	8,586.01	138.48	(2,386.01)
22 1221 993 111	CERTIFIED STAFF SALARIES	75,465.00	20,865.59	75,465.65	100.00	(0.65)
22 1221 993 210	SOCIAL SECURITY	0.00	(971.59)	0.00	0.00	0.00

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22 1221 993 220	RETIREMENT	0.00	(834.62)	0.00	0.00	0.00
22 1221 993 230	GROUP HEALTH INSURANCE	0.00	(1,994.02)	0.00	0.00	0.00
993	IDEA PART B 611	75,465.00	17,065.36	75,465.65	100.00	(0.65)
1221	PROGRAMS FOR STUDENTS/MILD	450,735.00	67,684.50	434,607.13	96.44	16,127.87
1222	PROGRAMS FOR STUDENTS/SEVERE					
22 1222 000 111	CERTIFIED STAFF SALARIES	3,845.00	1,449.87	5,799.48	150.83	(1,954.48)
22 1222 000 112	INSTRUCTIONAL AIDE SALARIES	31,520.00	5,478.39	39,977.65	126.83	(8,457.65)
22 1222 000 119	OTHER COMPENSATION	300.00	0.00	318.47	106.16	(18.47)
22 1222 000 120	SUBSTITUTES	500.00	0.00	0.00	0.00	500.00
22 1222 000 210	SOCIAL SECURITY	2,765.00	446.97	3,080.39	111.41	(315.39)
22 1222 000 220	RETIREMENT	2,170.00	415.70	2,765.76	127.45	(595.76)
22 1222 000 230	HEALTH INSURANCE	25,000.00	1,936.68	23,325.76	93.30	1,674.24
22 1222 000 411	NON-TECHNOLOGY SUPPLIES	250.00	0.00	490.59	196.24	(240.59)
22 1222 000 424	INSTRUCTIONAL WORKBOOKS & SUBSCRIPTIONS	0.00	0.00	99.00	0.00	(99.00)
22 1222 000 479	OTHER NON-CONSUMABLE SUPPLIES	250.00	0.00	0.00	0.00	250.00
000	SCHOOL WIDE	66,600.00	9,727.61	75,857.10	113.90	(9,257.10)
22 1222 004 111	CERTIFIED STAFF SALARIES	14,815.00	0.00	0.00	0.00	14,815.00
22 1222 004 112	INSTRUCTIONAL AIDE SALARIES	0.00	1,645.39	7,333.08	0.00	(7,333.08)
22 1222 004 210	SOCIAL SECURITY	1,135.00	119.87	520.14	45.83	614.86
22 1222 004 220	RETIREMENT	890.00	98.72	440.01	49.44	449.99
22 1222 004 230	GROUP HEALTH INSURANCE	6,540.00	262.50	3,254.92	49.77	3,285.08
004	EXTENDED SCHOOL YEAR	23,380.00	2,126.48	11,548.15	49.39	11,831.85
1222	PROGRAMS FOR STUDENTS/SEVERE	89,980.00	11,854.09	87,405.25	97.14	2,574.75
1223	DAY PROGRAMS					
22 1223 000 373	TUITION	40,000.00	0.00	0.00	0.00	40,000.00
000	SCHOOL WIDE	40,000.00	0.00	0.00	0.00	40,000.00
1223	DAY PROGRAMS	40,000.00	0.00	0.00	0.00	40,000.00
1224	RESIDENTIAL PROGRAMS					
22 1224 000 373	PAYMENTS TO OTHER ED. INSTITUTIONS	30,000.00	0.00	0.00	0.00	30,000.00
000	SCHOOL WIDE	30,000.00	0.00	0.00	0.00	30,000.00
1224	RESIDENTIAL PROGRAMS	30,000.00	0.00	0.00	0.00	30,000.00
1226	EARLY CHILDHOOD PROGRAMS					
22 1226 992 111	CERTIFIED STAFF SALARIES	3,640.00	910.05	3,640.20	100.01	(0.20)
22 1226 992 210	SOCIAL SECURITY/MEDICARE	0.00	(46.42)	0.00	0.00	0.00
22 1226 992 220	EMPLOYEE'S RETIREMENT SYSTEM	0.00	(36.40)	0.00	0.00	0.00
992	IDEA PART B 619	3,640.00	827.23	3,640.20	100.01	(0.20)
1226	EARLY CHILDHOOD PROGRAMS	3,640.00	827.23	3,640.20	100.01	(0.20)
2142	PSYCHOLOGICAL TESTING SERVICES					
22 2142 000 319	PSYCHOLOGICAL TESTING	10,000.00	0.00	5,980.00	59.80	4,020.00
000	SCHOOL WIDE	10,000.00	0.00	5,980.00	59.80	4,020.00
2142	PSYCHOLOGICAL TESTING SERVICES	10,000.00	0.00	5,980.00	59.80	4,020.00
2152	SPEECH PATHOLOGY SERVICES					
22 2152 000 111	CERTIFIED STAFF SALARIES	67,560.00	16,888.48	67,553.80	99.99	6.20
22 2152 000 119	OTHER COMPENSATION	300.00	0.00	289.52	96.51	10.48
22 2152 000 140	COMPENSATED ABSENCE SALARIES	125.00	0.00	0.00	0.00	125.00
22 2152 000 210	SOCIAL SECURITY	5,205.00	1,408.03	5,468.59	105.06	(263.59)
22 2152 000 220	RETIREMENT	4,080.00	1,104.31	4,289.01	105.12	(209.01)
22 2152 000 315	REGISTRATION FEES	165.00	0.00	415.00	251.52	(250.00)
22 2152 000 334	TRAVEL	500.00	0.00	0.00	0.00	500.00
22 2152 000 411	NON-TECHNOLOGY SUPPLIES	700.00	0.00	832.76	118.97	(132.76)

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22 2152 000 640	DUES AND FEES	525.00	0.00	0.00	0.00	525.00
000 SCHOOL WIDE		79,160.00	19,400.82	78,848.68	99.61	311.32
22 2152 004 111	CERTIFIED STAFF SALARIES	1,600.00	0.00	2,000.00	125.00	(400.00)
22 2152 004 210	SOCIAL SECURITY	125.00	0.00	153.00	122.40	(28.00)
22 2152 004 220	RETIREMENT	100.00	0.00	120.00	120.00	(20.00)
22 2152 004 334	TRAVEL	400.00	0.00	468.65	117.16	(68.65)
004 EXTENDED SCHOOL YEAR		2,225.00	0.00	2,741.65	123.22	(516.65)
2152 SPEECH PATHOLOGY SERVICES		81,385.00	19,400.82	81,590.33	100.25	(205.33)
2171 PHYSICAL THERAPY						
22 2171 000 319	PT SERVICES	25,000.00	2,087.80	20,123.75	80.50	4,876.25
000 SCHOOL WIDE		25,000.00	2,087.80	20,123.75	80.50	4,876.25
2171 PHYSICAL THERAPY		25,000.00	2,087.80	20,123.75	80.50	4,876.25
2172 OCCUPATIONAL THERAPY						
22 2172 000 319	OT SERVICES	13,000.00	100.00	3,947.38	30.36	9,052.62
000 SCHOOL WIDE		13,000.00	100.00	3,947.38	30.36	9,052.62
2172 OCCUPATIONAL THERAPY		13,000.00	100.00	3,947.38	30.36	9,052.62
2710 SPEC EDUC ADMINISTRATION COSTS						
22 2710 000 113	ADMINISTRATOR SALARIES	24,900.00	4,149.99	24,899.99	100.00	0.01
22 2710 000 119	OTHER COMPENSATION	0.00	0.00	86.86	0.00	(86.86)
22 2710 000 210	SOCIAL SECURITY	1,905.00	311.67	1,877.82	98.57	27.18
22 2710 000 220	RETIREMENT	1,495.00	249.00	1,499.21	100.28	(4.21)
22 2710 000 230	HEALTH INSURANCE	420.00	31.92	189.72	45.17	230.28
22 2710 000 315	REGISTRATION FEES	0.00	0.00	160.00	0.00	(160.00)
000 SCHOOL WIDE		28,720.00	4,742.58	28,713.60	99.98	6.40
2710 SPEC EDUC ADMINISTRATION COSTS		28,720.00	4,742.58	28,713.60	99.98	6.40
2762 AUTISM						
22 2762 000 319	OTHER PROFESSIONAL, TECHNICAL & SPECIALIZ	5,000.00	0.00	1,225.00	24.50	3,775.00
000 SCHOOL WIDE		5,000.00	0.00	1,225.00	24.50	3,775.00
2762 AUTISM		5,000.00	0.00	1,225.00	24.50	3,775.00
22 SPECIAL EDUCATION FUND		777,460.00	106,697.02	667,232.64	85.84	110,227.36
51 FOOD SERVICE FUND						
2569 FOOD SERVICE OPERATIONS						
51 2569 000 114	CLASSIFIED STAFF SALARIES	49,730.00	7,978.66	51,468.54	103.50	(1,738.54)
51 2569 000 119	OTHER COMPENSATION	850.00	0.00	579.04	68.12	270.96
51 2569 000 120	SUBSTITUTES	1,500.00	128.00	1,872.00	124.80	(372.00)
51 2569 000 130	OVERTIME SALARIES	425.00	267.29	1,088.34	256.08	(663.34)
51 2569 000 210	SOCIAL SECURITY	3,765.00	615.00	3,703.31	98.36	61.69
51 2569 000 220	EMPLOYEE'S RETIREMENT SYSTEM	2,865.00	494.76	3,114.61	108.71	(249.61)
51 2569 000 230	HEALTH INSURANCE	19,920.00	830.00	18,924.00	95.00	996.00
51 2569 000 315	REGISTRATION FEES	0.00	160.00	160.00	0.00	(160.00)
51 2569 000 319	PURCHASED SERVICES	1,125.00	0.00	261.00	23.20	864.00
51 2569 000 323	REPAIRS & MTNCE	2,200.00	0.00	2,727.42	123.97	(527.42)
51 2569 000 334	TRAVEL	400.00	0.00	423.96	105.99	(23.96)
51 2569 000 411	SUPPLIES	3,500.00	91.34	1,960.08	56.00	1,539.92
51 2569 000 461	FOOD PURCHASED	60,000.00	1,785.63	62,698.48	104.50	(2,698.48)
51 2569 000 640	DUES AND FEES	3,600.00	1.64	980.06	27.22	2,619.94
51 2569 000 910	DEPRECIATION	5,300.00	0.00	0.00	0.00	5,300.00
000 SCHOOL WIDE		155,180.00	12,352.32	149,960.84	96.64	5,219.16
51 2569 951 462	FOOD - DONATED	25,000.00	0.00	0.00	0.00	25,000.00
951 NSLP		25,000.00	0.00	0.00	0.00	25,000.00
51 2569 952 461	SUPPLY CHAIN GRANT FOOD	4,235.00	0.00	0.00	0.00	4,235.00

**SUMMARY EXPENDITURE REPORT 2**  
Regular; Processing Month 06/2025

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
952	SUPPLY CHAIN ASSISTANCE	4,235.00	0.00	0.00	0.00	4,235.00
2569	FOOD SERVICE OPERATIONS	184,415.00	12,352.32	149,960.84	81.32	34,454.16
51	FOOD SERVICE FUND	184,415.00	12,352.32	149,960.84	81.32	34,454.16
53	DRIVERS EDUCATION					
3900	OTHER COMMUNITY SERVICES					
53 3900 000 111	CERTIFIED STAFF SALARIES	4,800.00	0.00	3,590.00	74.79	1,210.00
53 3900 000 210	DRIVER'S EDUCATION-PR TAXES	365.00	0.00	274.63	75.24	90.37
53 3900 000 220	DRIVER'S EDUCATION-RETIREMENT	290.00	0.00	215.40	74.28	74.60
53 3900 000 323	REPAIRS & MAINTENANCE SERVICES	300.00	0.00	377.40	125.80	(77.40)
53 3900 000 334	TRAVEL	600.00	0.00	0.00	0.00	600.00
53 3900 000 413	MOTOR FUEL	250.00	0.00	289.61	115.84	(39.61)
000	SCHOOL WIDE	6,605.00	0.00	4,747.04	71.87	1,857.96
3900	OTHER COMMUNITY SERVICES	6,605.00	0.00	4,747.04	71.87	1,857.96
53	DRIVERS EDUCATION	6,605.00	0.00	4,747.04	71.87	1,857.96
71	AGENCY FUND					
6900	COMBINED ACTIVITIES					
71 6900 100 411	CLASS OF 2019 EXPENDITURES	0.00	0.00	0.00	0.00	0.00
100	CLASS OF 2019	0.00	0.00	0.00	0.00	0.00
71 6900 106 411	CLASS OF 2025 EXPENDITURES	0.00	553.50	19,023.50	0.00	(19,023.50)
106	CLASS OF 2025	0.00	553.50	19,023.50	0.00	(19,023.50)
71 6900 107 411	CLASS OF 2026 EXPENDITURES	0.00	736.03	27,069.46	0.00	(27,069.46)
107	CLASS OF 2026	0.00	736.03	27,069.46	0.00	(27,069.46)
71 6900 109 411	CLASS OF 2028 EXPENDITURES	0.00	0.00	3,423.00	0.00	(3,423.00)
109	CLASS OF 2028	0.00	0.00	3,423.00	0.00	(3,423.00)
71 6900 110 411	DRAMA EXPENDITURES	0.00	0.00	1,011.05	0.00	(1,011.05)
110	DRAMA	0.00	0.00	1,011.05	0.00	(1,011.05)
71 6900 111 411	FCCLA EXPENDITURES	0.00	0.00	12,003.06	0.00	(12,003.06)
111	FCCLA	0.00	0.00	12,003.06	0.00	(12,003.06)
71 6900 113 411	HONOR SOCIETY EXPENDITURES	0.00	0.00	515.90	0.00	(515.90)
113	NATIONAL HONOR SOCIETY	0.00	0.00	515.90	0.00	(515.90)
71 6900 114 411	CHEERLEADER EXPENDITURES	0.00	0.00	300.73	0.00	(300.73)
114	CHEER	0.00	0.00	300.73	0.00	(300.73)
71 6900 115 411	FFA EXPENDITURES	0.00	89.50	18,694.33	0.00	(18,694.33)
115	FFA	0.00	89.50	18,694.33	0.00	(18,694.33)
71 6900 116 411	STUDENT COUNCIL EXPENDITURES	0.00	0.00	1,219.45	0.00	(1,219.45)
116	STUDENT COUNCIL	0.00	0.00	1,219.45	0.00	(1,219.45)
71 6900 117 411	YEARBOOK EXPENDITURES	0.00	2,410.80	2,410.80	0.00	(2,410.80)
117	YEARBOOK	0.00	2,410.80	2,410.80	0.00	(2,410.80)
71 6900 118 411	MARCHING BAND SUPPLIES	0.00	0.00	786.47	0.00	(786.47)
118	MARCHING BAND	0.00	0.00	786.47	0.00	(786.47)
71 6900 119 411	MUSIC BOOSTERS EXPENDITURES	0.00	0.00	1,921.12	0.00	(1,921.12)
119	MUSIC BOOSTERS	0.00	0.00	1,921.12	0.00	(1,921.12)
71 6900 120 411	PETTY CASH EXPENDITURES	0.00	4,007.46	48,320.45	0.00	(48,320.45)
120	PETTY CASH	0.00	4,007.46	48,320.45	0.00	(48,320.45)
71 6900 121 411	SDSSA EXPENDITURES	0.00	0.00	102,884.23	0.00	(102,884.23)
121	SDSSA	0.00	0.00	102,884.23	0.00	(102,884.23)
71 6900 122 411	FUTURE CLASS PROJECT EXPENDITURES	0.00	0.00	143.15	0.00	(143.15)
122	AGAR MUSIC	0.00	0.00	143.15	0.00	(143.15)
71 6900 124 411	FOOTBALL TEAM	0.00	464.65	7,949.81	0.00	(7,949.81)

**SUMMARY EXPENDITURE REPORT 2**  
 Regular; Processing Month 06/2025

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
124	FOOTBALL TEAM	0.00	464.65	7,949.81	0.00	(7,949.81)
71 6900 125 411	TOURNAMENT EXPENSES	0.00	0.00	14,366.19	0.00	(14,366.19)
125	TOURNAMENTS	0.00	0.00	14,366.19	0.00	(14,366.19)
71 6900 128 411	VOLLEYBALL SUPPLIES	0.00	1,179.36	6,919.45	0.00	(6,919.45)
128	VOLLEYBALL	0.00	1,179.36	6,919.45	0.00	(6,919.45)
71 6900 129 411	YTC EXPENDITURES	0.00	0.00	4,917.48	0.00	(4,917.48)
129	129	0.00	0.00	4,917.48	0.00	(4,917.48)
6900	COMBINED ACTIVITIES	0.00	9,441.30	273,879.63	0.00	(273,879.63)
71	AGENCY FUND	0.00	9,441.30	273,879.63	0.00	(273,879.63)
<b>Grand Total:</b>		<b>6,287,207.00</b>	<b>777,362.05</b>	<b>5,345,649.66</b>	<b>85.21</b>	<b>941,557.34</b>

**Revenue Summary Report**  
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<b>Fund: 10 GENERAL FUND</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
10 1110 000	AD VALOREM TAXES	1,969,815.00	213,775.71	2,238,603.66	113.65	(268,788.66)
10 1111 000	MOBILE HOME TAXES	50,000.00	6,012.01	68,539.35	137.08	(18,539.35)
10 1120 000	PRIOR YEAR TAXES	15,000.00	2,712.43	6,851.70	45.68	8,148.30
10 1140 000	UTILITY TAXES	350,000.00	10,016.67	10,016.67	2.86	339,983.33
10 1190 000	PENALTIES AND INTEREST ON TAX	5,500.00	357.79	5,313.45	96.61	186.55
10 1510 000	EARNINGS ON INVESTMENTS	20,000.00	9,506.26	66,547.57	332.74	(46,547.57)
10 1711 000	ADMISSIONS-BOYS BASKETBALL	3,500.00	0.00	2,993.33	85.52	506.67
10 1712 000	ADMISSIONS-GIRLS BASKETBALL	3,000.00	0.00	3,058.00	101.93	(58.00)
10 1713 000	ADMISSIONS-FOOTBALL	3,000.00	127.07	4,385.07	146.17	(1,385.07)
10 1714 000	ADMISSIONS-WRESTLING	425.00	0.00	323.00	76.00	102.00
10 1715 000	ADMISSIONS - VOLLEYBALL	2,500.00	0.00	2,426.00	97.04	74.00
10 1716 000	ADMISSIONS-OTHER ACTIVITIES	6,500.00	2,300.00	11,800.00	181.54	(5,300.00)
10 1740 000	RENTALS-COCURRICULAR ACTIVITY	0.00	0.00	50.00	0.00	(50.00)
10 1910 000	RENTAL OF SCHOOL PROPERTY	200.00	0.00	0.00	0.00	200.00
10 1920 000	DONATIONS	500.00	2,583.00	3,140.30	628.06	(2,640.30)
10 1950 000	REFUND OF PRIOR YR EXPEND	0.00	0.00	1,599.58	0.00	(1,599.58)
10 1973 000	MEDICAID INDIRECT ADMINISTRATIVE SERVICE	2,000.00	0.00	1,830.39	91.52	169.61
10 1991 000	OTHER	7,000.00	0.00	8,090.27	115.58	(1,090.27)
	Subtotal: REVENUE FROM LOCAL SOURCES	2,438,940.00	247,390.94	2,435,568.34	99.86	3,371.66
10 2110 000	COUNTY APPORTIONMENT	12,000.00	838.31	26,391.08	219.93	(14,391.08)
10 2200 000	REVENUE IN LIEU OF TAXES	175.00	0.00	0.00	0.00	175.00
10 2300 000	REVENUE FOR JOINT FACILITIES	17,000.00	0.00	17,000.00	100.00	0.00
10 2900 000	REVENUE FROM COUNTY SOURCES	0.00	0.00	149.63	0.00	(149.63)
	Subtotal: REVENUE FROM INTERM. SOURCES	29,175.00	838.31	43,540.71	149.24	(14,365.71)
10 3111 000	STATE AID	20,880.00	0.00	88,529.00	423.99	(67,649.00)
10 3112 000	STATE APPORTIONMENT	20,000.00	0.00	27,081.53	135.41	(7,081.53)
10 3114 000	BANK FRANCHISE TAX	65,000.00	0.00	47,209.70	72.63	17,790.30
10 3125 888	MENTOR TEACHER REVENUE	5,000.00	1,704.75	2,537.63	50.75	2,462.37
10 3900 000	OTHER STATE REVENUE	0.00	250.00	750.02	0.00	(750.02)
	Subtotal: REVENUE FROM STATE SOURCES	110,880.00	1,954.75	166,107.88	149.81	(55,227.88)
10 4149 999	SMALL RURAL SCHOOL ACHIEVEMENT GRANT	18,875.00	4,330.00	17,091.00	90.55	1,784.00
10 4153 996	TITLE IV, PART A	10,000.00	0.00	10,000.00	100.00	0.00
10 4158 995	TITLE I, PART A	55,232.00	0.00	32,307.00	58.49	22,925.00
10 4159 996	TITLE II, PART A	18,976.00	0.00	9,775.00	51.51	9,201.00
10 4161 998	VOCATIONAL EDUCATION (PERKINS)	1,000.00	0.00	2,250.00	225.00	(1,250.00)
10 4191 986	ESSER III - LEARNING LOSS	8,800.00	0.00	13.00	0.15	8,787.00
10 4198 000	OTHER FEDERAL SURPLUS	0.00	0.00	196.72	0.00	(196.72)
	Subtotal: REVENUE FROM FEDERAL SOURCES	112,883.00	4,330.00	71,632.72	63.46	41,250.28
10 5110 000	OPERATING TRANSFERS IN	500,000.00	0.00	0.00	0.00	500,000.00
	Subtotal: OTHER SOURCES	500,000.00	0.00	0.00	0.00	500,000.00
	Fund Total:	3,191,878.00	254,514.00	2,716,849.65	85.12	475,028.35

<b>Fund: 21 CAPITAL OUTLAY FUND</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
21 1110 000	AD VALOREM TAXES	1,172,615.00	110,011.10	1,253,415.25	106.89	(80,800.25)
21 1111 000	MOBILE HOME TAXES	15,000.00	1,236.96	17,307.59	115.38	(2,307.59)
21 1120 000	PRIOR YEARS TAXES	6,500.00	551.73	2,027.40	31.19	4,472.60
21 1190 000	PENALTIES AND INTEREST ON TAX	5,000.00	107.80	3,393.90	67.88	1,606.10

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<b>Fund: 21 CAPITAL OUTLAY FUND</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
21 1510 000	EARNINGS ON INVESTMENTS	25,000.00	5,232.77	74,504.07	298.02	(49,504.07)
	Subtotal: REVENUE FROM LOCAL SOURCES	1,224,115.00	117,140.36	1,350,648.21	110.34	(126,533.21)
21 4191 986	ESSER III - LEARNING LOSS	23,520.00	0.00	0.00	0.00	23,520.00
	Subtotal: REVENUE FROM FEDERAL SOURCES	23,520.00	0.00	0.00	0.00	23,520.00
21 5130 000	SALE OF SURPLUS PROPERTY	0.00	0.00	550.00	0.00	(550.00)
	Subtotal: OTHER SOURCES	0.00	0.00	550.00	0.00	(550.00)
	Fund Total:	1,247,635.00	117,140.36	1,351,198.21	108.30	(103,563.21)

<b>Fund: 22 SPECIAL EDUCATION FUND</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
22 1110 000	AD VALOREM TAXES	660,146.00	58,026.05	637,564.92	96.58	22,581.08
22 1111 000	MOBILE HOME TAXES	8,000.00	649.90	8,775.31	109.69	(775.31)
22 1120 000	PRIOR YEARS TAXES	2,000.00	265.80	1,037.85	51.89	962.15
22 1190 000	PENALTIES AND INTEREST ON TAX	1,500.00	54.53	1,645.99	109.73	(145.99)
22 1510 000	EARNINGS ON INVESTMENTS	7,000.00	3,380.02	35,514.91	507.36	(28,514.91)
22 1943 000	CONTRACTED EDUC. SERVICE-H/H	16,180.00	4,045.60	17,142.60	105.95	(962.60)
22 1973 000	MEDICAID INDIRECT ADMINISTRATIVE SERVICE	125.00	0.00	154.85	123.88	(29.85)
	Subtotal: REVENUE FROM LOCAL SOURCES	694,951.00	66,421.90	701,836.43	100.99	(6,885.43)
22 4175 993	ESEA TITLE VI-B (PL 99-457)	75,465.00	0.00	40,690.00	53.92	34,775.00
22 4186 992	PRESCHOOL (619) FLOWTHROUGH	3,640.00	0.00	2,123.00	58.32	1,517.00
	Subtotal: REVENUE FROM FEDERAL SOURCES	79,105.00	0.00	42,813.00	54.12	36,292.00
	Fund Total:	774,056.00	66,421.90	744,649.43	96.20	29,406.57

<b>Fund: 51 FOOD SERVICE FUND</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
51 1610 000	SALES TO PUPILS	61,000.00	212.70	61,478.07	100.78	(478.07)
51 1620 000	SALES TO ADULTS	5,000.00	126.80	2,477.40	49.55	2,522.60
51 1630 000	MILK SALES	4,000.00	0.00	2,396.00	59.90	1,604.00
51 1670 000	LOCAL DONATIONS	10,000.00	0.00	0.00	0.00	10,000.00
51 1690 000	ONLINE CONVENIENCE FEE	350.00	4.00	442.00	126.29	(92.00)
	Subtotal: REVENUE FROM LOCAL SOURCES	80,350.00	343.50	66,793.47	83.13	13,556.53
51 3810 000	CASH REIMBURSEMENT	300.00	317.83	317.83	105.94	(17.83)
	Subtotal: REVENUE FROM STATE SOURCES	300.00	317.83	317.83	105.94	(17.83)
51 4810 951	REIMB-NSLP	35,000.00	2,102.37	36,137.95	103.25	(1,137.95)
51 4810 952	REIMB-SUPPLY CHAIN ASSISTANCE	4,235.00	0.00	4,239.08	100.10	(4.08)
51 4820 000	DONATED FOOD	20,000.00	0.00	0.00	0.00	20,000.00
	Subtotal: REVENUE FROM FEDERAL SOURCES	59,235.00	2,102.37	40,377.03	68.16	18,857.97
51 5110 000	OPERATING TRANSFERS IN	22,500.00	21,500.00	41,500.00	184.44	(19,000.00)
	Subtotal: OTHER SOURCES	22,500.00	21,500.00	41,500.00	184.44	(19,000.00)
	Fund Total:	162,385.00	24,263.70	148,988.33	91.75	13,396.67

<b>Fund: 53 DRIVERS EDUCATION</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
53 1316 000	DRIVER'S EDUCATION FEES	4,500.00	0.00	1,900.00	42.22	2,600.00
	Subtotal: REVENUE FROM LOCAL SOURCES	4,500.00	0.00	1,900.00	42.22	2,600.00
53 5110 000	OPERATING TRANSFERS IN	2,105.00	2,850.00	2,850.00	135.39	(745.00)
	Subtotal: OTHER SOURCES	2,105.00	2,850.00	2,850.00	135.39	(745.00)
	Fund Total:	6,605.00	2,850.00	4,750.00	71.92	1,855.00

<b>Fund: 71 AGENCY FUND</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>

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<b>Fund: 71      AGENCY FUND</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
71 1790 106	CLASS OF 2025 REVENUE	0.00	0.00	4,540.50	0.00	(4,540.50)
71 1790 107	CLASS OF 2026 REVENUE	0.00	0.00	54,667.44	0.00	(54,667.44)
71 1790 108	CLASS OF 2027 REVENUE	0.00	0.00	1,665.00	0.00	(1,665.00)
71 1790 109	CLASS OF 2028 REVENUE	0.00	0.00	5,621.00	0.00	(5,621.00)
71 1790 110	DRAMA REVENUE	0.00	0.00	1,944.83	0.00	(1,944.83)
71 1790 111	FCCLA REVENUE	0.00	0.00	13,872.51	0.00	(13,872.51)
71 1790 114	CHEERLEADERS REVENUE	0.00	0.00	550.00	0.00	(550.00)
71 1790 115	FFA REVENUE	0.00	0.00	20,199.10	0.00	(20,199.10)
71 1790 116	STUDENT COUNCIL REVENUE	0.00	0.00	4,040.00	0.00	(4,040.00)
71 1790 117	YEARBOOK REVENUE	0.00	35.00	3,865.87	0.00	(3,865.87)
71 1790 118	MARCHING BAND REVENUE	0.00	0.00	654.00	0.00	(654.00)
71 1790 119	MUSIC BOOSTERS REVENUE	0.00	0.00	100.50	0.00	(100.50)
71 1790 120	PETTY CASH REVENUE	0.00	4,514.30	45,359.99	0.00	(45,359.99)
71 1790 121	SDSSA REVENUE	0.00	0.00	9,735.00	0.00	(9,735.00)
71 1790 123	ART CLUB REVENUE	0.00	0.00	370.00	0.00	(370.00)
71 1790 124	FOOTBALL TEAM	0.00	0.00	10,950.00	0.00	(10,950.00)
71 1790 125	DISTRICT/REGION GATE RECEIPTS	0.00	0.00	14,366.19	0.00	(14,366.19)
71 1790 128	VOLLEYBALL REVENUE	0.00	0.00	4,954.00	0.00	(4,954.00)
71 1790 129	YTC REVENUE	0.00	0.00	4,957.00	0.00	(4,957.00)
71 1790 401	SMITH-BRIGHT SCHOLARSHIP	0.00	0.00	2,500.00	0.00	(2,500.00)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	4,549.30	204,912.93	0.00	(204,912.93)
Fund Total:		0.00	4,549.30	204,912.93	0.00	(204,912.93)
		<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:		5,382,559.00	469,739.26	5,171,348.55	96.08	211,210.45

**Fund: 10 GENERAL FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
41015	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Ad valorem taxes	10 1110 000	Ad valorem taxes	14,594.61
41020	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Ad valorem taxes	10 1110 000	Ad valorem taxes	199,181.10
Account Number Total: 10 1110 000					AD VALOREM TAXES	213,775.71
41016	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Mobile home taxes	10 1111 000	Mobile home taxes	603.60
41021	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Mobile home taxes	10 1111 000	Mobile home taxes	5,408.41
Account Number Total: 10 1111 000					MOBILE HOME TAXES	6,012.01
41017	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Prior years taxes	10 1120 000	Prior year taxes	2,348.82
41022	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Prior years taxes	10 1120 000	Prior years taxes	363.61
Account Number Total: 10 1120 000					PRIOR YEAR TAXES	2,712.43
41011	CHICJER CHICOINE JEREMIAH	06/18/2025	Credit recovery	10 1131 000 393	Credit recovery	400.00
Account Number Total: 10 1131 000 393					DISTANCE LEARNING FEES	400.00
41013	HUGHESCOUN HUGHES COUNTRY TREASURER	06/18/2025	Electrical gross receipts	10 1140 000	Electric gross receipts	10,016.67
Account Number Total: 10 1140 000					UTILITY TAXES	10,016.67
41018	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Penalties & interest on taxes	10 1190 000	Penalties & interest on taxes	241.87
41023	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Penalties & interest on taxes	10 1190 000	Penalties & interest on taxes	115.92
Account Number Total: 10 1190 000					PENALTIES AND INTEREST ON TAX	357.79
41034	SUNRIS SUNRISE BANK DAKOTA	06/30/2025	Unemployment interest	10 1510 000	Unemployment interest	17.13
41035	SUNRIS SUNRISE BANK DAKOTA	06/30/2025	Money market interest	10 1510 000	Money market interest	1,201.84
41036	BANKWEST BANKWEST	06/30/2025	Money market interest	10 1510 000	Money market interest	203.45
41037	BANKWEST BANKWEST	06/30/2025	Checking interest	10 1510 000	Checking interest	40.69
41038	BANKWEST BANKWEST	06/30/2025	Horizon interest	10 1510 000	Horizon interest	8,043.15
Account Number Total: 10 1510 000					EARNINGS ON INVESTMENTS	9,506.26
41027	SDHSAA SDHSAA	06/30/2025	FB Playoff reimb	10 1713 000	FB Playoff reimb	127.07
Account Number Total: 10 1713 000					ADMISSIONS-FOOTBALL	127.07
40991	WHITBRI WHITE BRIAN	06/06/2025	Track entry fee	10 1716 000	Track entry fee	200.00

**Fund: 10 GENERAL FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
40994	WHITBRI WHITE BRIAN	06/13/2025	Track entry fes	10 1716 000	Track entry fees	400.00
41007	WHITBRI WHITE BRIAN	06/18/2025	Track entry fees	10 1716 000	Track entry fees	400.00
41012	WHITBRI WHITE BRIAN	06/18/2025	Track entry fees	10 1716 000	Track entry fees	400.00
41030	WHITBRI WHITE BRIAN	06/30/2025	Track entry fees	10 1716 000	Track entry fees	900.00
Account Number Total: 10 1716 000					ADMISSIONS-OTHER ACTIVITIES	2,300.00
40996	CHICJER CHICOINE JEREMIAH	06/13/2025	Donation-Cory Greenwood assembly	10 1920 000	Donation-Cory Greenwood assembly	2,583.00
Account Number Total: 10 1920 000					DONATIONS	2,583.00
41019	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	State fines	10 2110 000	State fines	270.31
41024	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	State fines	10 2110 000	State fines	568.00
Account Number Total: 10 2110 000					COUNTY APPORTIONMENT	838.31
41031	STATEOFSD STATE OF SD	06/30/2025	Mentor reimb	10 3125 888	Mentor reimb	1,704.75
Account Number Total: 10 3125 888					MENTOR TEACHER REVENUE	1,704.75
41028	STATEOFSD STATE OF SD	06/30/2025	Pathways reimb	10 3900 000	Pathways reimb	250.00
Account Number Total: 10 3900 000					OTHER STATE REVENUE	250.00
40993	STATEOFSD STATE OF SD	06/10/2025	CANS proration pmt	10 411	CANS proration pmt	317.83
41008	STATEOFSD STATE OF SD	06/17/2025	NSLP reimb	10 411	NSLP reimb	2,102.37
41009	ABOFOODSER ABO FOOD SERVICE FUND	06/18/2025	June PR reimb	10 411	June PR reimb	4,201.75
Account Number Total: 10 411					DUE TO LUNCH FUND	6,621.95
41006	UNITEDSTAT UNITED STATES TREASURY	06/16/2025	SRSA grant reimb	10 4149 999	SRSA grant reimb	4,330.00
Account Number Total: 10 4149 999					SMALL RURAL SCHOOL ACHIEVEMENT GRANT	4,330.00
41010	SIECK SIECK MARY	06/18/2025	Insurance	10 450	Insurance	106.40
41029	SIECK SIECK MARY	06/30/2025	Insurance	10 450	Insurance	53.20
41032	SIECK SIECK MARY	06/30/2025	Insurance	10 450	Insurance	53.20
41033	SIECK SIECK MARY	06/30/2025	Insurance	10 450	Insurance	5,243.60
Account Number Total: 10 450					PAYROLL DEDUCTION	5,456.40
40995	HAAKONSCHO HAAKON SCHOOL DISTRICT	06/13/2025	Reimb for One-Act play	10 6900 000 411	Reimb for One-Act play	242.00
40997	ABOCUSTODI ABO CUSTODIAL FUND	06/13/2025	FB award reimb	10 6900 000 411	FB awards reimb	464.65
Account Number Total: 10 6900 000 411					NON-TECHNOLOGY SUPPLIES	706.65

**Fund: 10 GENERAL FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
Fund Total: 10						267,699.00

**Fund: 21 CAPITAL OUTLAY FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>	
41015	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Ad valorem taxes	21 1110 000	Ad valorem taxes	7,411.25	
41020	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Ad valorem taxes	21 1110 000	Ad valorem taxes	102,599.85	
Account Number Total: 21 1110 000						AD VALOREM TAXES	110,011.10
41016	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Mobile home taxes	21 1111 000	Mobile home taxes	167.44	
41021	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Mobile home taxes	21 1111 000	Mobile home taxes	1,069.52	
Account Number Total: 21 1111 000						MOBILE HOME TAXES	1,236.96
41017	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Prior years taxes	21 1120 000	Prior year taxes	477.77	
41022	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Prior years taxes	21 1120 000	Prior years taxes	73.96	
Account Number Total: 21 1120 000						PRIOR YEARS TAXES	551.73
41018	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Penalties & interest on taxes	21 1190 000	Penalties & interest on taxes	64.46	
41023	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Penalties & interest on taxes	21 1190 000	Penalties & interest on taxes	43.34	
Account Number Total: 21 1190 000						PENALTIES AND INTEREST ON TAX	107.80
41036	BANKWEST BANKWEST	06/30/2025	Money market interest	21 1510 000	Money market interest	339.07	
41037	BANKWEST BANKWEST	06/30/2025	Checking interest	21 1510 000	Checking interest	67.81	
41038	BANKWEST BANKWEST	06/30/2025	Horizon interest	21 1510 000	Horizon interest	4,825.89	
Account Number Total: 21 1510 000						EARNINGS ON INVESTMENTS	5,232.77
Fund Total: 21						117,140.36	

**Fund: 22 SPECIAL EDUCATION FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>	
41015	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Ad valorem taxes	22 1110 000	Ad valorem taxes	3,908.97	
41020	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Ad valorem taxes	22 1110 000	Ad valorem taxes	54,117.08	
Account Number Total: 22 1110 000						AD VALOREM TAXES	58,026.05
41016	HUGHESCOUN HUGHES	06/20/2025	Mobile home taxes	22 1111 000	Mobile home taxes	88.28	

**Fund: 22 SPECIAL EDUCATION FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>	
41021	COUNTRY TREASURER SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Mobile home taxes	22 1111 000	Mobile home taxes	561.62	
Account Number Total: 22 1111 000						MOBILE HOME TAXES	649.90
41017	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Prior years taxes	22 1120 000	Prior year taxes	230.17	
41022	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Prior years taxes	22 1120 000	Prior years taxes	35.63	
Account Number Total: 22 1120 000						PRIOR YEARS TAXES	265.80
41018	HUGHESCOUN HUGHES COUNTRY TREASURER	06/20/2025	Penalties & interest on taxes	22 1190 000	Penalties & interest on taxes	32.18	
41023	SULLYCOUNT SULLY COUNTY TREASURER	06/20/2025	Penalties & interest on taxes	22 1190 000	Penalties & interest on taxes	22.35	
Account Number Total: 22 1190 000						PENALTIES AND INTEREST ON TAX	54.53
41036	BANKWEST BANKWEST	06/30/2025	Money market interest	22 1510 000	Money market interest	135.63	
41037	BANKWEST BANKWEST	06/30/2025	Checking interest	22 1510 000	Checking interest	27.13	
41038	BANKWEST BANKWEST	06/30/2025	Horizon interest	22 1510 000	Horizon interest	3,217.26	
Account Number Total: 22 1510 000						EARNINGS ON INVESTMENTS	3,380.02
40998	HIGHMO HIGHMORE- HARROLD SCHOOL DISTRICT	06/13/2025	Speech therapist reimb	22 1943 000	Speech therapist reimb	4,045.60	
Account Number Total: 22 1943 000						CONTRACTED EDUC. SERVICE-H/H	4,045.60
Fund Total: 22						66,421.90	

**Fund: 51 FOOD SERVICE FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>	
40992	HILLKAY HILL KAYCEE	06/06/2025	Lunch payment	51 1610 000	Lunch pmt	147.90	
41004	PAYRIXONLI PAYRIX ONLINE PAYMENTS	06/11/2025	Online lunch payment	51 1610 000	Online pmt	45.00	
41005	STIEMAR STIER MARY	06/18/2025	Lunch payment	51 1610 000	Lunch pmt	25.95	
41025	PAYRIXONLI PAYRIX ONLINE PAYMENTS	06/24/2025	Online lunch payment	51 1610 000	Online pmt	25.00	
41026	HILLKAY HILL KAYCEE	06/30/2025	Lunch pmt	51 1610 000	Lunch pmt	225.00	
Account Number Total: 51 1610 000						SALES TO PUPILS	468.85
40992	HILLKAY HILL KAYCEE	06/06/2025	Lunch payment	51 1620 000	Lunch pmt	126.80	
Account Number Total: 51 1620 000						SALES TO ADULTS	126.80
41004	PAYRIXONLI PAYRIX	06/11/2025	Online lunch payment	51 1690 000	Transaction fee	2.00	

**Fund: 51 FOOD SERVICE FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>	
41025	ONLINE PAYMENTS PAYRIXONLI PAYRIX ONLINE PAYMENTS	06/24/2025	Online lunch payment	51 1690 000	Transaction fee	2.00	
Account Number Total: 51 1690 000						ONLINE CONVENIENCE FEE	4.00
41004	PAYRIXONLI PAYRIX ONLINE PAYMENTS	06/11/2025	Online lunch payment	51 2569 000 640	CC fees	(0.35)	
41025	PAYRIXONLI PAYRIX ONLINE PAYMENTS	06/24/2025	Online lunch payment	51 2569 000 640	CC fees	(1.29)	
Account Number Total: 51 2569 000 640						DUES AND FEES	(1.64)
40999	ABOSCHOOLS ABO SCHOOLS	06/13/2025	CANS state match	51 3810 000	CANS state match	317.83	
Account Number Total: 51 3810 000						CASH REIMBURSEMENT	317.83
41014	ABOSCHOOLS ABO SCHOOLS	06/18/2025	NSLP reimbursement	51 4810 951	NSLP reimbursement	2,102.37	
Account Number Total: 51 4810 951						REIMB-NSLP	2,102.37
41000	ABOSCHOOLS ABO SCHOOLS	06/13/2025	Operating transfer	51 5110 000	Operating transfer	21,500.00	
Account Number Total: 51 5110 000						OPERATING TRANSFERS IN	21,500.00
Fund Total: 51							24,518.21

**Fund: 71 AGENCY FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>	
41001	SIECK SIECK MARY	06/13/2025	Yearbook	71 1790 117	Yearbook	35.00	
Account Number Total: 71 1790 117						YEARBOOK REVENUE	35.00
41002	ABOFOODSER ABO FOOD SERVICE FUND	06/13/2025	Reimbursement	71 1790 120	Reimbursement	160.00	
41003	ABOSCHOOLS ABO SCHOOLS	06/13/2025	Reimbursement	71 1790 120	Reimbursement	4,354.30	
Account Number Total: 71 1790 120						PETTY CASH REVENUE	4,514.30
Fund Total: 71							4,549.30

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	467,145.41	10 101	258,233.43	
Subtotal Expense	1,105.01	10 105 001	17.13	
Subtotal General Ledger	12,078.35	10 105 002	203.45	
Total:	480,328.77			

**Cash Receipt Listing by Fund**

Posted; Processing Month 06/2025

10 105 003	1,201.84
10 105 004	8,043.15
21 101	111,975.40
21 105 002	339.07
21 105 004	4,825.89
22 101	63,069.01
22 105 002	135.63
22 105 004	3,217.26
51 101	24,518.21
71 101	4,549.30
Total:	<u>480,328.77</u>

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT 58-3  
SCHOOL LUNCH FUND REPORT**

**JUNE 2025**

Beginning Balance - June 1, 2025 \$2,465.41

Receipts:

Students	\$468.85
Adults	\$126.80
Milk	\$0.00
Other - Convenience Fee	\$4.00
Federal Reimbursement	\$2,102.37
State Reimbursement	\$317.83
Operating Transfer	\$21,500.00

Total Receipts	\$24,519.85
	\$26,985.26

Disbursements:

Payroll	\$6,536.95
Don's Food Center-food	\$91.34
Reinhart Food Service-food & supplies	\$1,785.63
ABO Custodial Fund- registration	\$160.00
Kelli Ford - lunch account refund	\$93.10
LaJena Gruis - lunch account refund	\$15.80
Danielle McGee-Campbell - lunch acct refund	\$110.80
Dave Mercer - lunch account refund	\$36.45

Online Payments-cc fees	\$1.64
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Total Expenditures	\$8,831.71
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Ending Balance - June 30, 2025 \$18,153.55

**NSLP Reimbursement**

NSLP Reimbursement

**Activity Fund Balance Report - Detail - Exclude Encumbrances**  
06/2025 - 06/2025  
CUSTODIAL FUND REPORT - JUNE 2025

**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>			<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<b>71 704 106</b>			<b>CLASS OF 2025 FUND BALANCE</b>			<b>*Previous Balance</b>				1,824.45
71 704 106			CLASS OF 2025 FUND BALANCE							
71 6900 106 411			CLASS OF 2025 EXPENDITURES							
06/10/2025	CD	20250610	3	15569	Graduation flowers	FLOWER DEPOT, THE	553.50	0.00		
<b>71 704 106</b>			<b>CLASS OF 2025 FUND BALANCE</b>			<b>*Current Activity</b>				(553.50)
						<b>*Ending Balance:</b>	553.50	0.00	0.00	1,270.95
<b>71 704 107</b>			<b>CLASS OF 2026 FUND BALANCE</b>			<b>*Previous Balance</b>				32,762.91
71 704 107			CLASS OF 2026 FUND BALANCE							
71 6900 107 411			CLASS OF 2026 EXPENDITURES							
06/10/2025	CD	20250610	3	15568	Concession supplies	DON'S FOOD CENTER, INC.	736.03	0.00		
<b>71 704 107</b>			<b>CLASS OF 2026 FUND BALANCE</b>			<b>*Current Activity</b>				(736.03)
						<b>*Ending Balance:</b>	736.03	0.00	0.00	32,026.88
<b>71 704 108</b>			<b>CLASS OF 2027 FUND BALANCE</b>			<b>*Previous Balance</b>				1,665.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	1,665.00
<b>71 704 110</b>			<b>DRAMA FUND BALANCE</b>			<b>*Previous Balance</b>				2,397.32
						<b>*Ending Balance:</b>	0.00	0.00	0.00	2,397.32
<b>71 704 111</b>			<b>FCCLA FUND BALANCE</b>			<b>*Previous Balance</b>				14,403.45
						<b>*Ending Balance:</b>	0.00	0.00	0.00	14,403.45
<b>71 704 112</b>			<b>HISTORY CLUB FUND</b>			<b>*Previous Balance</b>				10.73
						<b>*Ending Balance:</b>	0.00	0.00	0.00	10.73
<b>71 704 113</b>			<b>HONOR SOCIETY FUND BALANCE</b>			<b>*Previous Balance</b>				0.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00
<b>71 704 114</b>			<b>CHEERLEADERS FUND BALANCE</b>			<b>*Previous Balance</b>				1,200.10
						<b>*Ending Balance:</b>	0.00	0.00	0.00	1,200.10
<b>71 704 115</b>			<b>FFA FUND BALANCE</b>			<b>*Previous Balance</b>				7,608.40
71 704 115			FFA FUND BALANCE							
71 6900 115 411			FFA EXPENDITURES							
06/10/2025	CD	20250610	3	15570	FFA supplies	LAMBS DISCOUNT SUPPLY	89.50	0.00		
<b>71 704 115</b>			<b>FFA FUND BALANCE</b>			<b>*Current Activity</b>				(89.50)
						<b>*Ending Balance:</b>	89.50	0.00	0.00	7,518.90
<b>71 704 116</b>			<b>STUDENT COUNCIL FUND BALANCE</b>			<b>*Previous Balance</b>				8,856.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	8,856.00
<b>71 704 117</b>			<b>YEARBOOK FUND BALANCE</b>			<b>*Previous Balance</b>				7,078.51
71 704 117			YEARBOOK FUND BALANCE							

Activity Fund Balance Report - Detail - Exclude Encumbrances

06/2025 - 06/2025

CUSTODIAL FUND REPORT - JUNE 2025

Fund: 71 AGENCY FUND

Chart of Account Number			Chart of Account Description			Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description					
71 1790 117					YEARBOOK REVENUE					
06/13/2025	CR	41001			Yearbook	SIECK, MARY	0.00	35.00		
71 6900 117 411					YEARBOOK EXPENDITURES					
06/16/2025	CD	43652	3	15572	Yearbooks	YEARBOOKLIFE	2,410.80	0.00		
<b>71 704 117</b>					<b>YEARBOOK FUND BALANCE</b>	<b>*Current Activity</b>			(2,375.80)	
						<b>*Ending Balance:</b>	2,410.80	35.00	0.00	4,702.71
<b>71 704 118</b>					<b>MARCHING BAND FUND BALANCE</b>	<b>*Previous Balance</b>				5,881.10
						<b>*Ending Balance:</b>	0.00	0.00	0.00	5,881.10
<b>71 704 119</b>					<b>MUSIC BOOSTERS FUND BALANCE</b>	<b>*Previous Balance</b>				12,977.24
						<b>*Ending Balance:</b>	0.00	0.00	0.00	12,977.24
<b>71 704 120</b>					<b>PETTY CASH FUND BALANCE</b>	<b>*Previous Balance</b>				3,785.70
71 704 120					PETTY CASH FUND BALANCE					
71 1790 120					PETTY CASH REVENUE					
06/13/2025	CR	41002			Reimbursement	ABO FOOD SERVICE FUND	0.00	160.00		
06/13/2025	CR	41003			Reimbursement	ABO SCHOOLS	0.00	4,354.30		
71 6900 120 411					PETTY CASH EXPENDITURES					
06/16/2025	CD	237450	3	15571	Deposit of chairs	INNOVATIVE OFFICE SOLUTIONS LLC	3,907.46	0.00		
06/25/2025	CD	20250625	3	15574	Speaking stipend	WESTOVER, HEATHER	100.00	0.00		
<b>71 704 120</b>					<b>PETTY CASH FUND BALANCE</b>	<b>*Current Activity</b>				506.84
						<b>*Ending Balance:</b>	4,007.46	4,514.30	0.00	4,292.54
<b>71 704 122</b>					<b>FUTURE CLASS PROJECT FUND BALANCE</b>	<b>*Previous Balance</b>				1,126.30
						<b>*Ending Balance:</b>	0.00	0.00	0.00	1,126.30
<b>71 704 123</b>					<b>ART CLUB FUND BALANCE</b>	<b>*Previous Balance</b>				370.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	370.00
<b>71 704 124</b>					<b>FOOTBALL TEAM</b>	<b>*Previous Balance</b>				7,237.07
71 704 124					FOOTBALL TEAM					
71 6900 124 411					FOOTBALL TEAM					
06/10/2025	CD	20250610	3	15567	FB awards	ABO SCHOOLS	464.65	0.00		
<b>71 704 124</b>					<b>FOOTBALL TEAM</b>	<b>*Current Activity</b>				(464.65)
						<b>*Ending Balance:</b>	464.65	0.00	0.00	6,772.42
<b>71 704 125</b>					<b>DISTRICT/REGION TOURNAMENTS</b>	<b>*Previous Balance</b>				0.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00
<b>71 704 127</b>					<b>GIRLS BASKETBALL FUND BALANCE</b>	<b>*Previous Balance</b>				2,210.56
						<b>*Ending Balance:</b>	0.00	0.00	0.00	2,210.56
<b>71 704 128</b>					<b>VOLLEYBALL FUND BALANCE</b>	<b>*Previous Balance</b>				7,208.94
71 704 128					VOLLEYBALL FUND BALANCE					

**Activity Fund Balance Report - Detail - Exclude Encumbrances**  
06/2025 - 06/2025  
CUSTODIAL FUND REPORT - JUNE 2025

**Fund: 71      AGENCY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>			<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>					
71 6900 128 411					VOLLEYBALL SUPPLIES					
06/25/2025	CD	930002886	3	15573	VB jackets	BSN SPORTS, LLC	1,179.36	0.00		
<b>71 704 128</b>					<b>VOLLEYBALL FUND BALANCE</b>	<b>*Current Activity</b>				(1,179.36)
						<b>*Ending Balance:</b>	1,179.36	0.00	0.00	6,029.58
<b>71 704 129</b>					<b>YELLOWSTONE TRAIL CONFERENCE</b>	<b>*Previous Balance</b>				1,912.45
						<b>*Ending Balance:</b>	0.00	0.00	0.00	1,912.45
						Fund Total: 71	9,441.30	4,549.30	0.00	115,624.23

**Activity Fund Balance Report - Detail - Exclude Encumbrances**  
07/2024 - 06/2025  
2024-2025 ANNUAL CUSTODIAL FUND REPORT

**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>			<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<b>71 704 100</b>			<b>CLASS OF 2019 FUND BALANCE</b>			<b>*Previous Balance</b>				(764.16)
71 704 100			CLASS OF 2019 FUND BALANCE							
10/31/2024	GJ	CF 1			Correction of posting errors (prior yr)		0.00	0.00	764.16	
71 6900 100 411			CLASS OF 2019 EXPENDITURES							
08/27/2024	CD	042916/1	3	15128	Homecoming flowers	PINK PETAL, THE	328.00	0.00		
08/27/2024	CD *	042916/1	3	15128	Reversal: Homecoming flowers	PINK PETAL, THE	(328.00)	0.00		
<b>71 704 100</b>			<b>CLASS OF 2019 FUND BALANCE</b>			<b>*Current Activity</b>				764.16
						<b>*Ending Balance:</b>	0.00	0.00	764.16	0.00
<b>71 704 105</b>			<b>CLASS OF 2024 FUND BALANCE</b>			<b>*Previous Balance</b>				762.19
71 704 105			CLASS OF 2024 FUND BALANCE							
10/31/2024	GJ	CF 1			Correction of posting errors (prior yr)		0.00	0.00	(650.00)	
10/31/2024	GJ	CF 2			Move unspent balance		0.00	0.00	(112.19)	
<b>71 704 105</b>			<b>CLASS OF 2024 FUND BALANCE</b>			<b>*Current Activity</b>				(762.19)
						<b>*Ending Balance:</b>	0.00	0.00	(762.19)	0.00
<b>71 704 106</b>			<b>CLASS OF 2025 FUND BALANCE</b>			<b>*Previous Balance</b>				15,753.95
71 704 106			CLASS OF 2025 FUND BALANCE							
71 1790 106			CLASS OF 2025 REVENUE							
08/28/2024	CR	40347			Drawing-VB-Jones Co.	KELLY, APRIL	0.00	133.00		
09/02/2024	CR	40360			Drawing-FB-Burke	KELLY, APRIL	0.00	305.00		
09/02/2024	CR	40366			Drawing-YTC VB tourney	KELLY, APRIL	0.00	100.00		
09/13/2024	CR	40388			Drawing-VB-Winner	KELLY, APRIL	0.00	162.00		
09/16/2024	CR	40394			Drawing-FB-Hitchcock-Tulare	KELLY, APRIL	0.00	306.00		
09/21/2024	CR	40414			Drawing-VB-Lyman	KELLY, APRIL	0.00	306.00		
09/27/2024	CR	40436			Drawing-VB-SBA	KELLY, APRIL	0.00	106.00		
09/30/2024	CR	40439			Drawing-FB-Faulkton	KELLY, APRIL	0.00	171.00		
10/08/2024	CR	40458			Drawing-VB-Timber Lake	KELLY, APRIL	0.00	104.00		
10/15/2024	CR	40460			Drawing-FB-Herreid-Selby	KELLY, APRIL	0.00	254.00		
10/23/2024	CR	40497			Drawing-VB-Herreid-Selby	KELLY, APRIL	0.00	141.00		
11/11/2024	CR	40536			Drawing-FB Semis-Canistota	KELLY, APRIL	0.00	300.00		
12/11/2024	CR	40594			Drawing-GBB-Ipswich	KELLY, APRIL	0.00	162.00		
12/23/2024	CR	40632			Drawing-GBB-Herreid-Selby	KELLY, APRIL	0.00	135.50		
12/31/2024	CR	40643			Drawing-BB-Philip	KELLY, APRIL	0.00	126.00		
01/14/2025	CR	40669			Donation	SIECK, MARY	0.00	135.00		
01/14/2025	CR	40671			Drawing-GBB-Highmore-Harrold	KELLY, APRIL	0.00	160.00		
01/22/2025	CR	40693			Drawing-BB-Timber Lake	KELLY, APRIL	0.00	123.00		
01/29/2025	CR	40708			Drawing-BBB-Stanely Co	KELLY, APRIL	0.00	123.00		
01/29/2025	CR	40709			Donation-T. Yackley	SIECK, MARY	0.00	40.00		
01/31/2025	CR	40716			Drawing-BB-Hitchcock-Tulare	KELLY, APRIL	0.00	145.00		
02/03/2025	CR	40726			Donation-C. Reich	SIECK, MARY	0.00	40.00		
02/03/2025	CR	40727			Drawing-BB-Warner	KELLY, APRIL	0.00	162.00		

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

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**Fund: 71 AGENCY FUND**

Chart of Account Number			Chart of Account Description							
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Balance Change	Balance
02/10/2025	CR	40740			Drawing-BB-Potter Co	AHLERS, LANDON	0.00	147.00		
02/10/2025	CR	40741			Donation-C. Reich	SIECK, MARY	0.00	50.00		
02/12/2025	CR	40752			Donation-C. Reich	SIECK, MARY	0.00	100.00		
03/03/2025	CR	40800			Drawing-BBB-North Central	KELLY, APRIL	0.00	195.00		
03/05/2025	CR	40807			Drawing-Region 6B BBB-North Central	KELLY, APRIL	0.00	156.00		
03/08/2025	CR	40812			Drawing-Region BBB-Potter Co	KELLY, APRIL	0.00	153.00		
71 6900 106 411			CLASS OF 2025 EXPENDITURES							
08/27/2024	CD	20240827	3	15130	Drawing cash	SUNRISE BANK DAKOTA	50.00	0.00		
09/10/2024	CD	11PG-RPYJ-3HNV	3	15152	Drawing roll tickets	AMAZON CAPITAL SERVICES	56.71	0.00		
10/10/2024	CD	20241010	3	15212	Credit from prior year	CHESTERMAN COMPANY	(573.48)	0.00		
10/10/2024	CD	20241010	3	15214	Homecoming supplies	NYE LUMBER	53.16	0.00		
11/04/2024	CD	00897	3	15273	Yellow Hawk funeral	KELLY, APRIL	33.89	0.00		
01/15/2025	CD	133515632	3	15366	Tickets-senior trip	TIMBERWOLVES BOX OFFICE	990.00	0.00		
01/15/2025	CD	1253	3	15367	Tickets-senior trip	U.S. BANK STADIUM / SMG	540.00	0.00		
01/15/2025	CD	20250115	3	15368	Airbnb-senior trip	VISA	3,770.80	0.00		
01/15/2025	CD	20250115	3	15363	2024 Prom decoration rental	FLOWER DEPOT, THE	200.00	0.00		
03/17/2025	CD	20250317	3	15463	GraduationSource-caps	VISA	245.79	0.00		
03/17/2025	CD	20250317	3	15463	Tassel Depot-tassels & stoles	VISA	543.14	0.00		
03/17/2025	CD	20250317	3	15463	Splatball-tickets	VISA	582.27	0.00		
03/25/2025	CD	20250325-0001	3	15468	Splatball additional reservation	VISA	223.95	0.00		
03/25/2025	CD	20250325	3	15465	Senior trip Visa cards	BANKWEST	9,534.00	0.00		
04/07/2025	CD	20250407	3	15481	Senior trip-gas, parking & groceries	VISA	978.41	0.00		
05/05/2025	CD	4570	3	15525	Grad stoles printing	BSY DESIGNS	154.00	0.00		
05/05/2025	CD	20250505	3	15529	Totes	LAMBS DISCOUNT SUPPLY	945.00	0.00		
05/05/2025	CD	20250505	3	15529	Sign supplies	LAMBS DISCOUNT SUPPLY	142.36	0.00		
06/10/2025	CD	20250610	3	15569	Graduation flowers	FLOWER DEPOT, THE	553.50	0.00		
<b>71 704 106</b>			<b>CLASS OF 2025 FUND BALANCE</b>			<b>*Current Activity</b>				(14,483.00)
						<b>*Ending Balance:</b>	19,023.50	4,540.50	0.00	1,270.95
<b>71 704 107</b>			<b>CLASS OF 2026 FUND BALANCE</b>			<b>*Previous Balance</b>				4,274.90
71 704 107			CLASS OF 2026 FUND BALANCE							
11/30/2024	GJ	CF 3			Concession certificates		0.00	0.00	70.00	
02/28/2025	GJ	CF 4			Popcorn certificates		0.00	0.00	39.00	
02/28/2025	GJ	CF 5			Coloring contest prizes		0.00	0.00	45.00	
71 1790 107			CLASS OF 2026 REVENUE							
08/28/2024	CR	40346			Concessions-VB-Jones Co	PITTMANN, KRISTEN	0.00	1,007.01		
09/02/2024	CR	40359			Concessions-FB-Burke	LENTZ, VICKI L	0.00	1,701.00		
09/02/2024	CR	40365			Concessions-YTC VB tourney	HENINGER, VICKIE	0.00	1,270.50		
09/13/2024	CR	40386			Concessions-YTC VB workers	HENINGER, VICKIE	0.00	58.50		
09/13/2024	CR	40387			Concessions-VB-Winner	AHLERS, LANDON	0.00	1,080.77		
09/16/2024	CR	40393			Concessions-FB-Hitchcock-Tulare	SENFTNER, LYNN	0.00	1,596.25		
09/18/2024	CR	40402			Pom Pom fundraiser	STIER, MARY	0.00	81.00		
09/21/2024	CR	40415			Concessions-VB-Lyman	MARSHALL, MELISSA	0.00	1,466.40		

**Activity Fund Balance Report - Detail - Exclude Encumbrances**  
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**Fund: 71      AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>			
09/27/2024	CR	40435			Concessions-VB-SBA	ASPELIN, JACQUELINE A	0.00	732.40	
09/30/2024	CR	40438			Concessions-FB-Faulkton	CLARK, MONETTE D	0.00	2,141.96	
10/02/2024	CR	40450			Rausch SDSU ice cream fundraiser	CHICOINE, JEREMIAH M	0.00	122.00	
10/08/2024	CR	40457			Concessions-VB-Timber Lake	KELLY, APRIL	0.00	955.25	
10/15/2024	CR	40459			Concessions-FB-Herreid-Selby	CLARK, MONETTE D	0.00	1,542.61	
10/16/2024	CR	40469			Concessions-VB-Stanley Co	CLARK, MONETTE D	0.00	1,356.50	
10/23/2024	CR	40498			Concessions-VB-Herreid-Selby	CLARK, MONETTE D	0.00	1,279.18	
10/25/2024	CR	40504			Concessions-FB Playoffs-Arlington	CLARK, MONETTE D	0.00	906.25	
11/06/2024	CR	40523			Concessions-Region 6B VB-Wakpala	CLARK, MONETTE D	0.00	456.00	
11/11/2024	CR	40535			Concessions-FB Semis-Canistota	CLARK, MONETTE D	0.00	1,364.25	
12/11/2024	CR	40580			Concession certificates	STIER, MARY	0.00	10.00	
12/11/2024	CR	40593			Concessions-GBB-Ipswich	SENFTNER, LYNN	0.00	941.75	
12/18/2024	CR	40604			Concession certificates	STIER, MARY	0.00	70.00	
12/23/2024	CR	40613			Concession certificates	STIER, MARY	0.00	40.00	
12/23/2024	CR	40631			Concessions-GBB-Herreid-Selby	CLARK, MONETTE D	0.00	1,341.50	
12/31/2024	CR	40642			Concessions-BB-Philip	KELLY, APRIL	0.00	1,957.69	
01/06/2025	CR	40650			Concessions-GBB-Aberdeen Christian	PANNHOFF, ABIGAIL	0.00	581.00	
01/10/2025	CR	40663			Concession certificates	STIER, MARY	0.00	220.00	
01/14/2025	CR	40670			Concessions-GBB-Highmore-Harrod	MARSHALL, MELISSA	0.00	1,031.25	
01/21/2025	CR	40687			Concessions-WR-Harding Co/Lyman Co	PITTMANN, KRISTEN	0.00	938.90	
01/22/2025	CR	40694			Concessions-BB-Timber Lake	BRANDT, LAYNEE L	0.00	2,542.50	
01/29/2025	CR	40707			Concessions-BBB-Stanley Co	SPENCER-PULLMAN, JAMIE	0.00	1,670.50	
01/31/2025	CR	40715			Concessions-BB-Hitchcock-Tulare	PANNHOFF, ABIGAIL	0.00	1,887.76	
02/03/2025	CR	40724			Concessions-AAU WR	DEKKER, CONNER	0.00	2,189.00	
02/03/2025	CR	40728			Concessions-BB-Warner	PANNHOFF, ABIGAIL	0.00	1,942.05	
02/04/2025	CR	40729			Concessions-MS WR tourney	HENINGER, VICKIE	0.00	453.75	
02/10/2025	CR	40739			Concessions-BB-Potter Co	CLARK, MONETTE D	0.00	1,672.55	
02/10/2025	CR	40742			Booster Club reimb	HENINGER, VICKIE	0.00	1,740.80	
02/12/2025	CR	40751			Concessions-BBB-Herreid-Selby	DEKKER, CONNER	0.00	1,254.35	
03/03/2025	CR	40799			Concessions-BBB-North Central	DEKKER, CONNER	0.00	1,728.75	
03/05/2025	CR	40806			Concessions-Region 6B BBB-North Central	DEKKER, CONNER	0.00	954.75	
03/08/2025	CR	40811			Concessions-Region BBB-Potter Co	AHLERS, LANDON	0.00	1,156.01	
04/14/2025	CR	40886			Prom dance	DEKKER, CONNER	0.00	135.00	
04/25/2025	CR	40915			Concessions-Track-Charger Invite	PAXTON, ERICA	0.00	3,059.50	
04/30/2025	CR	40923			Concession certs	STIER, MARY	0.00	15.00	
05/02/2025	CR	40932			Concessions-YTC track	PAXTON, ERICA	0.00	695.75	
05/12/2025	CR	40941			Concessions-MS track meet	HENINGER, VICKIE	0.00	1,054.25	
05/26/2025	CR	40979			Concessions-Super Regional track	CLARK, MONETTE D	0.00	3,765.25	
05/26/2025	CR	40979			Cash box	CLARK, MONETTE D	0.00	500.00	
71 6900 107 411					CLASS OF 2026 EXPENDITURES				
08/27/2024	CD	20240827	3	15130	Concession cash	SUNRISE BANK DAKOTA	500.00	0.00	

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**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>					<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
08/27/2024	CD	000445375	3	15131	Candy-lollies	VISA	123.39	0.00		
09/10/2024	CD	20240910	3	15154	Concession supplies	DON'S FOOD CENTER, INC.	2,988.35	0.00		
09/10/2024	CD	20240910	3	15153	Pop & drinks	CHESTERMAN COMPANY	1,519.58	0.00		
09/10/2024	CD	20240910-0001	3	15153	Credit on account	CHESTERMAN COMPANY	(165.67)	0.00		
09/23/2024	CD	20240923	3	15180	Concession supplies	BUNKHOUSE	182.20	0.00		
10/10/2024	CD	20241010	3	15212	Pop & drinks	CHESTERMAN COMPANY	717.92	0.00		
10/10/2024	CD	20241010	3	15213	Concessions	DON'S FOOD CENTER, INC.	1,308.73	0.00		
10/22/2024	CD	634121	3	15234	Concession supplies	PERFORMANCE FOOD SERVICE - MARSHALL	93.73	0.00		
10/22/2024	CD	635865	3	15234	Concession supplies	PERFORMANCE FOOD SERVICE - MARSHALL	51.24	0.00		
10/22/2024	CD	637140	3	15234	Concession supplies	PERFORMANCE FOOD SERVICE - MARSHALL	174.62	0.00		
11/04/2024	CD	20241104	3	15268	Pop & drinks	CHESTERMAN COMPANY	932.44	0.00		
11/04/2024	CD	20241104	3	15270	Concession supplies	DON'S FOOD CENTER, INC.	2,205.35	0.00		
12/05/2024	CD	20241205	3	15320	Concession food & supplies	DON'S FOOD CENTER, INC.	104.98	0.00		
01/10/2025	CD	651109	3	15359	Food	PERFORMANCE FOOD SERVICE - MARSHALL	172.09	0.00		
01/10/2025	CD	20250110	3	15353	Concession food & supplies	DON'S FOOD CENTER, INC.	1,107.29	0.00		
01/10/2025	CD	20250110	3	15352	Pop & other drinks	CHESTERMAN COMPANY	501.25	0.00		
02/06/2025	CD	20250206	3	15389	Concession supplies	DON'S FOOD CENTER, INC.	3,837.18	0.00		
02/06/2025	CD	20250206	3	15393	Concession supplies	PERFORMANCE FOOD SERVICE - MARSHALL	1,778.08	0.00		
02/06/2025	CD	20250206	3	15388	Concession supplies	CHESTERMAN COMPANY	2,050.72	0.00		
03/06/2025	CD	20250306	3	15431	Concession food & supplies	DON'S FOOD CENTER, INC.	1,166.24	0.00		
03/06/2025	CD	673030	3	15434	Food	PERFORMANCE FOOD SERVICE - MARSHALL	242.71	0.00		
03/17/2025	CD	20250317	3	15458	Pop	CHESTERMAN COMPANY	372.76	0.00		
03/25/2025	CD	1K4K-YF94-JPMC	3	15464	Prom supplies	AMAZON CAPITAL SERVICES	380.96	0.00		
03/25/2025	CD	1XM3-MRWQ-6TJH	3	15464	Prom supplies	AMAZON CAPITAL SERVICES	33.98	0.00		
04/07/2025	CD	1VYD-JGDN-919M	3	15473	Prom supplies	AMAZON CAPITAL SERVICES	151.53	0.00		
04/07/2025	CD	674910	3	15478	Concession supplies	PERFORMANCE FOOD SERVICE - MARSHALL	124.57	0.00		
04/07/2025	CD	20250407	3	15474	Concession supplies	DON'S FOOD CENTER, INC.	103.15	0.00		
04/11/2025	CD	Prom	3	15484	Prom DJ	CALLENIUS, BRANDON	742.00	0.00		
04/24/2025	CD	20250424	3	15507	Prom supplies	KINNEY, SCOTLYNN	44.46	0.00		
05/05/2025	CD	20250505	3	15529	Prom supplies	LAMBS DISCOUNT SUPPLY	40.44	0.00		
05/05/2025	CD	20250505	3	15527	Concession supplies	DON'S FOOD CENTER, INC.	1,269.63	0.00		
05/05/2025	CD	20250505	3	15526	Concession pop & drinks	CHESTERMAN COMPANY	688.18	0.00		
05/05/2025	CD	689526	3	15533	Concession supplies	PERFORMANCE FOOD SERVICE - MARSHALL	206.52	0.00		
05/20/2025	CD	693466	3	15555	Concession supplies	PERFORMANCE FOOD SERVICE - MARSHALL	218.13	0.00		
05/20/2025	CD	11753362	3	15547	Pop	CHESTERMAN COMPANY	114.70	0.00		
05/20/2025	CD	20250520	3	15549	Prom decoration rental	FLOWER DEPOT, THE	250.00	0.00		

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Fund: 71 AGENCY FUND

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description					
06/10/2025	CD	20250610	3	15568	Concession supplies	DON'S FOOD CENTER, INC.	736.03	0.00		
<b>71 704 107</b>					<b>CLASS OF 2026 FUND BALANCE</b>	<b>*Current Activity</b>				27,751.98
						<b>*Ending Balance:</b>	27,069.46	54,667.44	154.00	32,026.88
71 704 108					CLASS OF 2027 FUND BALANCE					
71 1790 108					CLASS OF 2027 REVENUE					
09/24/2024	CR	40422			Program ads	SCOTT, TRACY M.	0.00	1,245.00		
10/16/2024	CR	40462			Program ads	SCOTT, TRACY M.	0.00	160.00		
12/23/2024	CR	40615			Program ads	SCOTT, TRACY M.	0.00	260.00		
<b>71 704 108</b>					<b>CLASS OF 2027 FUND BALANCE</b>	<b>*Current Activity</b>				1,665.00
						<b>*Ending Balance:</b>	0.00	1,665.00	0.00	1,665.00
71 704 109					CLASS OF 2028 FUND BALANCE					
71 1790 109					CLASS OF 2028 REVENUE					
03/31/2025	CR	40858			Butterbraid/coffee fundraiser	LENTZ, VICKI L	0.00	5,621.00		
71 6900 109 411					CLASS OF 2028 EXPENDITURES					
04/07/2025	CD	20250407	3	15475	Coffee fundraiser	HOVEY VALLEY COFFEE TRADERS	819.00	0.00		
04/09/2025	CD	125030413 R1	3	15482	Butterbraid fundraiser	WYHE'S CHOICE FUNDRAISING	2,604.00	0.00		
<b>71 704 109</b>					<b>CLASS OF 2028 FUND BALANCE</b>	<b>*Current Activity</b>				2,198.00
						<b>*Ending Balance:</b>	3,423.00	5,621.00	0.00	2,198.00
<b>71 704 110</b>					<b>DRAMA FUND BALANCE</b>	<b>*Previous Balance</b>				1,463.54
71 704 110					DRAMA FUND BALANCE					
71 1790 110					DRAMA REVENUE					
01/31/2025	CR	40712			Silent auction & donations (One Act)	CRONIN-HILL, CHERIE L	0.00	1,377.83		
05/12/2025	CR	40942			Spring play donations	MARSHALL, MELISSA	0.00	567.00		
71 6900 110 411					DRAMA EXPENDITURES					
01/21/2025	CD	1LJT-934Y-F1VT	3	15369	Costumes	AMAZON CAPITAL SERVICES	68.33	0.00		
02/06/2025	CD	20250206	3	15396	State meal money	SUNRISE BANK DAKOTA	390.00	0.00		
02/28/2025	CD	9737	3	15416	State shirts	CRAZY B'S TEES AND MORE LLC	253.82	0.00		
03/06/2025	CD	20250306	3	15433	Ad-One Act	ONIDA WATCHMAN, THE	44.70	0.00		
05/20/2025	CD	20250520	3	15548	Drama supplies	CRONIN-HILL, CHERIE L	254.20	0.00		
<b>71 704 110</b>					<b>DRAMA FUND BALANCE</b>	<b>*Current Activity</b>				933.78
						<b>*Ending Balance:</b>	1,011.05	1,944.83	0.00	2,397.32
<b>71 704 111</b>					<b>FCCLA FUND BALANCE</b>	<b>*Previous Balance</b>				12,663.00
71 704 111					FCCLA FUND BALANCE					
11/30/2024	GJ	NSF 11-12			NSF Check		0.00	0.00	(90.00)	
02/28/2025	GJ	CF 4			Popcorn certificates		0.00	0.00	(39.00)	
71 1790 111					FCCLA REVENUE					
07/15/2024	CR	40279			National Conf donation (Jacquot)	LENTZ, VICKI L	0.00	500.00		
07/18/2024	CR	40281			National Conf reimbursement	GETTYSBURG SCHOOL DISTRICT	0.00	707.51		
08/07/2024	CR	40352			Flower pots	LENTZ, VICKI L	0.00	280.00		

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

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2024-2025 ANNUAL CUSTODIAL FUND REPORT

**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>	
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
09/09/2024	CR	40372			Sports pictures	LENTZ, VICKI L	0.00	2,192.00		
09/13/2024	CR	40381			Nationals reimbursement	LENTZ, VICKI L	0.00	110.00		
09/24/2024	CR	40420			Sports pictures	LENTZ, VICKI L	0.00	30.00		
10/30/2024	CR	40510			Fruit, meat & cheese	LENTZ, VICKI L	0.00	5,669.10		
10/30/2024	CR	40511			Band pictures	LENTZ, VICKI L	0.00	443.00		
11/19/2024	CR	40550			MS GBB sports pictures	LENTZ, VICKI L	0.00	361.00		
11/19/2024	CR	40551			Fruit, meat & cheese	LENTZ, VICKI L	0.00	264.90		
12/18/2024	CR	40606			Sports pictures, BB	LENTZ, VICKI L	0.00	689.00		
12/18/2024	CR	40607			Fruit, meat & cheese	LENTZ, VICKI L	0.00	784.50		
01/10/2025	CR	40661			Fruit, meat & cheese	LENTZ, VICKI L	0.00	94.50		
01/10/2025	CR	40662			Sports pictures	LENTZ, VICKI L	0.00	437.00		
03/31/2025	CR	40859			Valentine crush fundraiser	LENTZ, VICKI L	0.00	605.00		
03/31/2025	CR	40860			BB pictures	LENTZ, VICKI L	0.00	99.00		
05/16/2025	CR	40949			Sports pictures	LENTZ, VICKI L	0.00	606.00		
71 6900 111 411					<b>FCCLA EXPENDITURES</b>					
07/15/2024	CD	20240715	3	15108	National Convention expenses	LENTZ, VICKI L	875.95	0.00		
07/17/2024	CD	20240717	3	15114	National Convention expenses	LENTZ, VICKI L	311.92	0.00		
08/27/2024	CD	20240827	3	15126	Officers supper	LENTZ, VICKI L	185.00	0.00		
09/10/2024	CD	20240910	3	15158	Photo mounts (Tyndell)	VISA	100.50	0.00		
09/12/2024	CD	20240912	3	15162	Fall sports pictures	LENTZ, VICKI L	602.61	0.00		
09/18/2024	CD	20240918	3	15172	Registration	SD FCCLA	350.00	0.00		
09/20/2024	GJ	NSF092024			NSF Check-JJ		23.00	0.00		
09/26/2024	CD	161201	3	15194	Dues	FAMILY, CAREER, AND COMMUNITY LEADERS OF AMERICA	238.00	0.00		
11/04/2024	CD	20241104	3	15270	Supplies	DON'S FOOD CENTER, INC.	14.96	0.00		
11/20/2024	CD	6300341	3	15311	Band pictures	LENTZ, VICKI L	110.74	0.00		
11/20/2024	CD	9538	3	15309	Sweatshirts	CRAZY B'S TEES AND MORE LLC	345.15	0.00		
11/20/2024	CD	20241120	3	15312	Registration	REGION II FCCLA	270.00	0.00		
11/26/2024	CD	25981	3	15318	E Group-STAR supplies & shirts (FCCLA)	VISA	242.00	0.00		
12/05/2024	CD	20241205	3	15320	Supplies	DON'S FOOD CENTER, INC.	125.49	0.00		
12/20/2024	CD	20241220	3	15335	Sports pictures	LENTZ, VICKI L	238.23	0.00		
12/20/2024	CD	19606	3	15336	Fruit, meat & cheese	MINNTEX CITRUS, INC.	4,274.62	0.00		
12/30/2024	CD	15336	3	15341	Deduction error-fruit, meat & cheese	MINNTEX CITRUS, INC.	427.46	0.00		
01/10/2025	CD	20250110	3	15353	Supplies	DON'S FOOD CENTER, INC.	36.70	0.00		
01/10/2025	CD	20250110	3	15353	Gift certificates	DON'S FOOD CENTER, INC.	148.33	0.00		
01/10/2025	CD	20250110	3	15356	WR & Cheer pictures	LENTZ, VICKI L	171.61	0.00		
02/06/2025	CD	20250206	3	15390	Valentine crush supplies	LENTZ, VICKI L	233.62	0.00		
02/06/2025	CD	20250206-0001	3	15390	MS BBB pictures	LENTZ, VICKI L	43.00	0.00		
03/06/2025	CD	20250306	3	15431	Valentine crush supplies	DON'S FOOD CENTER, INC.	1,004.56	0.00		
04/11/2025	CD	0560019	3	15483	Registration	SD FCCLA	1,246.00	0.00		
05/11/2025	CD	20250511	3	15546	FCCCLA awards	VISA	147.00	0.00		
05/20/2025	CD	20250520	3	15554	Track & golf pictures	LENTZ, VICKI L	236.61	0.00		
<b>71 704 111</b>					<b>FCCLA FUND BALANCE</b>	<b>*Current Activity</b>			1,740.45	
						<b>*Ending Balance:</b>	12,003.06	13,872.51	(129.00)	14,403.45

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

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**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>					<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>						
<b>71 704 112</b>			<b>HISTORY CLUB FUND</b>			<b>*Previous Balance</b>				10.73	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	10.73	
<b>71 704 113</b>			<b>HONOR SOCIETY FUND BALANCE</b>			<b>*Previous Balance</b>				515.90	
71 704 113			HONOR SOCIETY FUND BALANCE								
71 6900 113 411			HONOR SOCIETY EXPENDITURES								
09/18/2024	CD	9237	3	15169	Logo on shirts	CRAZY B'S TEES AND MORE LLC	53.10	0.00			
10/22/2024	CD	9421	3	15230	Logo on shirts	CRAZY B'S TEES AND MORE LLC	42.48	0.00			
02/06/2025	CD	20250206	3	15389	Induction supplies	DON'S FOOD CENTER, INC.	19.94	0.00			
04/24/2025	CD	20250424	3	15510	NHS graduation supplies	VISA	192.49	0.00			
05/20/2025	CD	20250520-0001	3	15548	NHS supplies	CRONIN-HILL, CHERIE L	207.89	0.00			
<b>71 704 113</b>			<b>HONOR SOCIETY FUND BALANCE</b>			<b>*Current Activity</b>				(515.90)	
						<b>*Ending Balance:</b>	515.90	0.00	0.00	0.00	
<b>71 704 114</b>			<b>CHEERLEADERS FUND BALANCE</b>			<b>*Previous Balance</b>				950.83	
71 704 114			CHEERLEADERS FUND BALANCE								
71 1790 114			CHEERLEADERS REVENUE								
11/26/2024	CR	40566			Donation-Fall Festival	MARSHALL, MELISSA	0.00	50.00			
02/10/2025	CR	40738			Cheer camp	MARSHALL, MELISSA	0.00	500.00			
71 6900 114 411			CHEERLEADER EXPENDITURES								
11/26/2024	CD	000797	3	15317	Cheer coins	SOMETHING BEAUTIFUL	93.78	0.00			
02/06/2025	CD	1076	3	15391	Parent's Night cookies	LITTLE BAKESHOP ON THE PRAIRIE	79.65	0.00			
04/30/2025	CD	11-2582971-2842653	3	15515	Cheer camp supplies	MARSHALL, MELISSA	127.30	0.00			
<b>71 704 114</b>			<b>CHEERLEADERS FUND BALANCE</b>			<b>*Current Activity</b>				249.27	
						<b>*Ending Balance:</b>	300.73	550.00	0.00	1,200.10	
<b>71 704 115</b>			<b>FFA FUND BALANCE</b>			<b>*Previous Balance</b>				6,059.13	
71 704 115			FFA FUND BALANCE								
02/28/2025	GJ	CF 5			Coloring contest prizes		0.00	0.00	(45.00)		
71 1790 115			FFA REVENUE								
08/16/2024	CR	40314			Fair corn	PANNHOFF, ABIGAIL	0.00	293.50			
08/16/2024	CR	40314			Start cash (deposited in error)	PANNHOFF, ABIGAIL	0.00	100.00			
08/23/2024	CR	40339			Donation-Land O Lakes	PANNHOFF, ABIGAIL	0.00	2,000.00			
09/24/2024	CR	40423			Pie the teacher fundraiser	PANNHOFF, ABIGAIL	0.00	553.00			
10/02/2024	CR	40451			Pie the teacher	PANNHOFF, ABIGAIL	0.00	62.00			
10/21/2024	CR	40491			Pancake feed	PANNHOFF, ABIGAIL	0.00	1,075.60			
10/30/2024	CR	40510			Fruit, meat & cheese	LENTZ, VICKI L	0.00	13,227.90			
11/11/2024	CR	40534			Band pictures	LENTZ, VICKI L	0.00	43.00			
11/19/2024	CR	40551			Fruit, meat & cheese	LENTZ, VICKI L	0.00	618.10			
12/18/2024	CR	40607			Fruit, meat & cheese	LENTZ, VICKI L	0.00	1,830.50			
01/10/2025	CR	40661			Fruit, meat & cheese	LENTZ, VICKI L	0.00	220.50			
05/21/2025	CR	40956			Planters	PANNHOFF, ABIGAIL	0.00	175.00			
71 6900 115 411			FFA EXPENDITURES								

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

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**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>									<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>								
07/17/2024	CD	276143	3	15113	T-shirts	1800TSHIRTS				150.00		0.00		
08/30/2024	CD	20240830	3	15146	Start cash deposited in error (Pop Fund)	SUNRISE BANK DAKOTA				100.00		0.00		
09/10/2024	CD	20240910	3	15154	Supplies	DON'S FOOD CENTER, INC.				49.11		0.00		
09/18/2024	CD	20240918	3	15168	Beef & other items	BUHLER, MATTHEW				60.00		0.00		
09/18/2024	CD	20240918	3	15171	Supplies	FORGEY, NICOLE				35.00		0.00		
09/18/2024	CD	20240918	3	15170	Registration	FAULKTON FFA				50.00		0.00		
09/23/2024	CD	20240923	3	15183	Registration	FAULKTON FFA				30.00		0.00		
09/23/2024	CD	20240923	3	15188	Registration	NORTHWESTERN AREA FFA				35.00		0.00		
09/23/2024	CD	20240918 Void Check	3	15170	Registration	FAULKTON FFA				(50.00)		0.00		
10/04/2024	CD	8094	3	15207	Chapter dues & student membership	SD FFA ASSOCIATION				930.00		0.00		
10/04/2024	CD	SD0111-2024-10	3	15206	Fall 2024 contest entry fees/scan sheets	EWELL EDUCATIONAL SERVICES				210.00		0.00		
10/10/2024	CD	20241010	3	15213	Supplies	DON'S FOOD CENTER, INC.				27.90		0.00		
10/22/2024	CD	MDS340758	3	15232	Jackets	NATIONAL FFA ORGANIZATION				66.00		0.00		
10/22/2024	CD	4121	3	15229	Meat-Pancake Breakfast	BROCK'S BUTCHER BLOCK				286.26		0.00		
10/25/2024	CD	398	3	15255	Rent	PHOENIX CENTER				100.00		0.00		
11/04/2024	CD	20241104	3	15270	Supplies-feed farmer & breakfast	DON'S FOOD CENTER, INC.				297.92		0.00		
11/20/2024	CD	20241120	3	15313	Clothing	VISA				932.95		0.00		
12/05/2024	CD	9568	3	15319	Caps with FFA logo	CRAZY B'S TEES AND MORE LLC				116.82		0.00		
12/05/2024	CD	8266	3	15321	State LDE registration	SD FFA ASSOCIATION				40.00		0.00		
12/20/2024	CD	19606	3	15336	Fruit, meat & cheese	MINNTEX CITRUS, INC.				9,974.12		0.00		
12/20/2024	CD	20241220	3	15338	Pancake feed ad	ONIDA WATCHMAN, THE				42.60		0.00		
12/30/2024	CD	15336	3	15341	Deduction error-fruit, meat & cheese	MINNTEX CITRUS, INC.				997.41		0.00		
02/01/2025	CD	1001	3	15386	Dues & registration	SD FFA ASSOCIATION				145.00		0.00		
03/04/2025	CD	20250304	3	15427	Registration	REDFIELD FFA				181.00		0.00		
03/06/2025	CD	9793	3	15430	Sweatshirts	CRAZY B'S TEES AND MORE LLC				212.40		0.00		
03/06/2025	CD	20250306	3	15435	Registration	REDFIELD FFA				86.00		0.00		
03/06/2025	CD	20250306	3	15432	Registration	LEMMON FFA				111.00		0.00		
03/06/2025	CD	20250304 Void Check	3	15427	Registration	REDFIELD FFA				(181.00)		0.00		
03/17/2025	CD	20250317	3	15461	Greenhouse supplies	LAMBS DISCOUNT SUPPLY				111.60		0.00		
04/07/2025	CD	20250407	3	15480	FFA supplies	SDSU AGRONOMY & PRECISION AG CLUB				218.50		0.00		
04/07/2025	CD	175842	3	15476	Greenhouse supplies	LAMBS DISCOUNT SUPPLY				92.89		0.00		
04/07/2025	CD	MDS353210	3	15477	Graduation cords	NATIONAL FFA ORGANIZATION				72.00		0.00		
04/07/2025	CD	20250306 Void Check	3	15432	Registration	LEMMON FFA				(111.00)		0.00		
04/15/2025	CD	8382	3	15489	Registration	SOUTH DAKOTA FFA ASSOCIATION				268.00		0.00		
04/16/2025	CD	20250416	3	15490	State FFA meal reimb	BUHLER, EVIA				150.00		0.00		
04/16/2025	CD	20250416	3	15496	State FFA meal reimb	LAROSH, TAYDON				150.00		0.00		
04/16/2025	CD	20250416	3	15493	State FFA meal reimb	HEUERTZ, ELY				150.00		0.00		
04/16/2025	CD	20250416	3	15497	State FFA meal reimb	WESTPHAL, TEGHAN				150.00		0.00		
04/16/2025	CD	20250416	3	15491	State FFA meal reimb	FULLER, CHEYENNE				150.00		0.00		

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**Fund: 71 AGENCY FUND**

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description					
04/16/2025	CD	20250416	3	15492	State FFA meal reimb	GRUIS, TUCKER	150.00	0.00		
04/16/2025	CD	20250416	3	15498	State FFA meal reimb	WHITE, TOMI	150.00	0.00		
04/16/2025	CD	20250416	3	15494	State FFA meal reimb	HILGER, CHLOE	150.00	0.00		
04/16/2025	CD	20250416	3	15495	State FFA meal reimb	LAROSH, BRYSON	150.00	0.00		
04/24/2025	CD	20250424	3	15505	Easter hunt candy	BUHLER, JESSICA	555.95	0.00		
04/24/2025	CD	MDS355926	3	15508	Degree chain	NATIONAL FFA ORGANIZATION	36.00	0.00		
04/30/2025	CD	1002	3	15517	District 8 registration	SD FFA ASSOCIATION	480.00	0.00		
04/30/2025	CD	3321	3	15516	FFA supplies	PANNHOFF, ABIGAIL	114.24	0.00		
05/05/2025	CD	072149	3	15532	FFA banquet	PANNHOFF, ABIGAIL	200.16	0.00		
05/20/2025	CD	20250520	3	15553	Registration	LEMMON FFA	181.00	0.00		
06/10/2025	CD	20250610	3	15570	FFA supplies	LAMBS DISCOUNT SUPPLY	89.50	0.00		
<b>71 704 115</b>					<b>FFA FUND BALANCE</b>	<b>*Current Activity</b>			1,459.77	
						<b>*Ending Balance:</b>	18,694.33	20,199.10	(45.00)	7,518.90
<b>71 704 116</b>					<b>STUDENT COUNCIL FUND BALANCE</b>	<b>*Previous Balance</b>				6,105.45
71 704 116					STUDENT COUNCIL FUND BALANCE					
11/30/2024	GJ	CF 3			Concession certificates		0.00	0.00	(70.00)	
71 1790 116					STUDENT COUNCIL REVENUE					
02/28/2025	CR	40779			Computer cupid	VANZEE, MATTHEW	0.00	89.00		
03/03/2025	CR	40798			Valentine supper	VANZEE, MATTHEW	0.00	3,350.00		
03/31/2025	CR	40857			Dodgeball	VANZEE, MATTHEW	0.00	601.00		
71 6900 116 411					STUDENT COUNCIL EXPENDITURES					
08/27/2024	CD *	042916/1	3	15128	Correction: Homecoming flowers	PINK PETAL, THE	328.00	0.00		
08/27/2024	CD	042945/1	3	15128	Homecoming corsage	PINK PETAL, THE	25.00	0.00		
08/27/2024	CD	4534204	3	15122	Homecoming crowns	ANDERSON'S	83.45	0.00		
09/10/2024	CD	20240910-0001	3	15154	Supplies	DON'S FOOD CENTER, INC.	51.20	0.00		
12/10/2024	CD	9828	3	15330	Registration-Student Council workshop	SDHSAA	91.00	0.00		
02/25/2025	CD	406	3	15411	Facility rent	PHOENIX CENTER	100.00	0.00		
03/17/2025	CD	2250188	3	15459	Computer cupids	COMPUTER FUN	40.80	0.00		
03/28/2025	CD	20250328	3	15472	State student council registration	SDHSAA	905.00	0.00		
03/28/2025	CD	002 StudCo	3	15470	Valentine's Day steak	BUNKHOUSE	500.00	0.00		
03/31/2025	CD	20250328 Void Check	3	15472	State student council registration	SDHSAA	(905.00)	0.00		
<b>71 704 116</b>					<b>STUDENT COUNCIL FUND BALANCE</b>	<b>*Current Activity</b>				2,750.55
						<b>*Ending Balance:</b>	1,219.45	4,040.00	(70.00)	8,856.00
<b>71 704 117</b>					<b>YEARBOOK FUND BALANCE</b>	<b>*Previous Balance</b>				3,247.64
71 704 117					YEARBOOK FUND BALANCE					
71 1790 117					YEARBOOK REVENUE					
08/23/2024	CR	40330			Yearbooks	STIER, MARY	0.00	420.00		
09/27/2024	CR	40426			Yearbook	STIER, MARY	0.00	35.00		
11/19/2024	CR	40549			Individual picture commission	CHICOINE, JEREMIAH M	0.00	725.87		
05/16/2025	CR	40950			Yearbooks	LENTZ, VICKI L	0.00	1,240.00		
05/16/2025	CR	40950			Sponsors	LENTZ, VICKI L	0.00	1,100.00		

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**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>			<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05/28/2025	CR	40984			Yearbooks & sponsors	LENTZ, VICKI L	0.00	310.00		
06/13/2025	CR	41001			Yearbook	SIECK, MARY	0.00	35.00		
71 6900 117 411					YEARBOOK EXPENDITURES					
06/16/2025	CD	43652	3	15572	Yearbooks	YEARBOOKLIFE	2,410.80	0.00		
<b>71 704 117</b>					<b>YEARBOOK FUND BALANCE</b>	<b>*Current Activity</b>				1,455.07
						<b>*Ending Balance:</b>	2,410.80	3,865.87	0.00	4,702.71
<b>71 704 118</b>					<b>MARCHING BAND FUND BALANCE</b>	<b>*Previous Balance</b>				6,013.57
71 704 118					MARCHING BAND FUND BALANCE					
71 1790 118					MARCHING BAND REVENUE					
10/16/2024	CR	40464			Marching showcase free will	PAXTON, ERICA	0.00	654.00		
71 6900 118 411					MARCHING BAND SUPPLIES					
08/27/2024	CD	9307	3	15125	Band shirts	CRAZY B'S TEES AND MORE LLC	95.58	0.00		
09/23/2024	CD	20240923	3	15185	Europe trip donation	KALLHOFF, ISABELLE	250.00	0.00		
09/23/2024	CD	20240923	3	15178	Macy/Europe trip donation	BRADBERRY, MADISON	350.00	0.00		
11/04/2024	CD	162348821	3	15276	ASC shirts	PAXTON, ERICA	90.89	0.00		
<b>71 704 118</b>					<b>MARCHING BAND FUND BALANCE</b>	<b>*Current Activity</b>				(132.47)
						<b>*Ending Balance:</b>	786.47	654.00	0.00	5,881.10
<b>71 704 119</b>					<b>MUSIC BOOSTERS FUND BALANCE</b>	<b>*Previous Balance</b>				14,797.86
71 704 119					MUSIC BOOSTERS FUND BALANCE					
71 1790 119					MUSIC BOOSTERS REVENUE					
03/05/2025	CR	40809			Concessions-music contest	HENINGER, VICKIE	0.00	100.50		
71 6900 119 411					MUSIC BOOSTERS EXPENDITURES					
09/23/2024	CD	20240923	3	15178	Macy/Europe trip donation	BRADBERRY, MADISON	750.00	0.00		
09/23/2024	CD	20240923	3	15185	Europe trip donation	KALLHOFF, ISABELLE	500.00	0.00		
09/23/2024	CD	20240923	3	15187	Band camp reimbusement	MOSIMAN, STACIE	100.00	0.00		
09/23/2024	CD	20240923	3	15181	Band camp reimbusement	COOK, LAURA	200.00	0.00		
09/23/2024	CD	20240923	3	15193	Band camp reimbusement	YACKLEY, JACKIE	100.00	0.00		
10/10/2024	CD	20241010	3	15215	Pizza-Groton	THATZZA PIZZA	171.12	0.00		
03/28/2025	CD	20250328	3	15471	Flowers for music events	GUTHMILLER, LISA	100.00	0.00		
<b>71 704 119</b>					<b>MUSIC BOOSTERS FUND BALANCE</b>	<b>*Current Activity</b>				(1,820.62)
						<b>*Ending Balance:</b>	1,921.12	100.50	0.00	12,977.24
<b>71 704 120</b>					<b>PETTY CASH FUND BALANCE</b>	<b>*Previous Balance</b>				8,300.00
71 704 120					PETTY CASH FUND BALANCE					
10/31/2024	GJ	CF 1			Correction of posting errors (prior yr)		0.00	0.00	(60.00)	
05/31/2025	GJ	CF 6			Adj for State meal money (FB, Golf, T&F)		0.00	0.00	(745.00)	
05/31/2025	GJ	CF 7			Adj. for voided check that was cashed		0.00	0.00	(242.00)	
71 1790 120					PETTY CASH REVENUE					
08/23/2024	CR	40337			Reimbursement	ABO SCHOOLS	0.00	1,247.47		
09/13/2024	CR	40379			Reimbursement	ABO SCHOOLS	0.00	1,873.11		

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**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>			
09/24/2024	CR	40419			Fine-rules meeting	SIECK, MARY	0.00	50.00	
10/21/2024	CR	40478			Reimbursement	ABO SCHOOLS	0.00	5,976.03	
11/11/2024	CR	40533			Class books for student	SIECK, MARY	0.00	20.00	
11/13/2024	CR	40542			Reimbursement	ABO SCHOOLS	0.00	3,987.33	
12/11/2024	CR	40591			Reimbursement	ABO SCHOOLS	0.00	530.82	
12/11/2024	CR	40592			Supplies	WHITE, BRIAN	0.00	132.70	
12/11/2024	CR	40595			Refund-Lynn Senftner	AFLAC	0.00	1,927.04	
01/14/2025	CR	40668			Reimbursement	ABO SCHOOLS	0.00	3,940.26	
02/12/2025	CR	40753			Reimbursement	ABO SCHOOLS	0.00	5,923.12	
02/28/2025	CR	40781			Gettysburg music contest fees	PAXTON, ERICA	0.00	162.00	
03/14/2025	CR	40824			Reimbursement	ABO SCHOOLS	0.00	3,954.73	
03/21/2025	CR	40835			4th field trip	MOORE, TOM	0.00	204.00	
04/17/2025	CR	40894			Reimbursement	ABO SCHOOLS	0.00	5,097.79	
05/02/2025	CR	40931			K-2 field trip	RILLING, SUSAN L	0.00	494.00	
05/12/2025	CR	40943			3-5 incentive trip	MOORE, TOM	0.00	552.00	
05/16/2025	CR	40951			Reimbursements	ABO SCHOOLS	0.00	4,773.29	
06/13/2025	CR	41002			Reimbursement	ABO FOOD SERVICE FUND	0.00	160.00	
06/13/2025	CR	41003			Reimbursement	ABO SCHOOLS	0.00	4,354.30	
71 6900 120 411 PETTY CASH EXPENDITURES									
07/09/2024	CD	20240709	3	15107	Natural gas	MONTANA DAKOTA UTILITIES CO.	24.75	0.00	
07/09/2024	CD	20240709-0001	3	15107	Natural gas	MONTANA DAKOTA UTILITIES CO.	25.27	0.00	
07/15/2024	CD	20240715	3	15110	Region golf fees	MILLER SCHOOL DISTRICT	37.45	0.00	
07/15/2024	CD	1033	3	15109	Board member cookies	LITTLE BAKESHOP ON THE PRAIRIE	60.00	0.00	
07/19/2024	CD	32990	3	15117	Registration-Title IX training	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	600.00	0.00	
07/19/2024	CD	IN-TII-43014	3	15118	AI tool	TURNITIN, LLC	500.00	0.00	
08/27/2024	CD	20240827	3	15129	Official-VB-Jones Co	SANDAL, TODD	116.52	0.00	
08/27/2024	CD	20240827	3	15123	Official-VB-Jones Co	ARBACH, RACHEL	146.92	0.00	
08/27/2024	CD	1363-1CKV-7Q1K	3	15121	FB play wristbands	AMAZON CAPITAL SERVICES	89.99	0.00	
08/27/2024	CD	042917/1	3	15128	Sutera funeral plant	PINK PETAL, THE	50.00	0.00	
08/27/2024	CD	476108	3	15127	Online subscription	MOBYMAX, LLC	104.00	0.00	
08/30/2024	CD	20240830	3	15137	Official-FB-Burke	MOHR, TODD	264.44	0.00	
08/30/2024	CD	20240830	3	15132	Official-FB-Burke	BEAULIEU, BRYAN	205.28	0.00	
08/30/2024	CD	20240830	3	15145	Official-FB-Burke	STRICHERZ, JESSE	400.40	0.00	
08/30/2024	CD	20240830	3	15144	Official-FB-Burke	STRAND, TRENT	205.28	0.00	
08/30/2024	CD	20240830	3	15135	Official-FB-Burke	MCGUIRE, TY	205.28	0.00	
08/30/2024	CD	01228	3	15133	Registration	CCASD	85.00	0.00	
09/04/2024	CD	20240904	3	15151	XC entry fee	REDFIELD SCHOOL DISTRICT	50.00	0.00	
09/10/2024	CD	11PG-RPYJ-3HNV	3	15152	Single roll tickets	AMAZON CAPITAL SERVICES	38.06	0.00	
09/10/2024	CD	20240910	3	15156	XC entry fee	IPSWICH SCHOOL DISTRICT	15.00	0.00	
09/10/2024	CD	20240910	3	15155	XC entry fee	HOVEN SCHOOL DISTRICT	45.00	0.00	
09/10/2024	CD	20240910	3	15157	VB entry fee	PHILIP SCHOOL DISTRICT	75.00	0.00	
09/12/2024	CD	20240912	3	15166	Official-FB-Hitchcock-Tulare	SNYDER, PATRICK	136.52	0.00	
09/12/2024	CD	20240912	3	15167	Official-FB-Hitchcock-Tulare	YOUNG, LOUIS	166.92	0.00	

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

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**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>				<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
09/12/2024	CD	20240912	3	15163	Official-FB-Hitchcock-Tulare	MIKKELSEN, JEREMY	136.52	0.00		
09/12/2024	CD	20240912	3	15165	Official-FB-Hitchcock-Tulare	SMITH, MARK	136.52	0.00		
09/12/2024	CD	20240912	3	15161	Official-FB-Hitchcock-Tulare	DOZARK, KRIS	136.52	0.00		
09/12/2024	CD	20240912	3	15160	Official-VB-Winner	ARBACH, RACHEL	181.92	0.00		
09/12/2024	CD	20240912	3	15164	Official-VB-Winner	SCHLEKEWAY, LEANNE	151.52	0.00		
09/19/2024	CD	20240919	3	15175	XC entry fee	GETTYSBURG SCHOOL DISTRICT	45.00	0.00		
09/19/2024	CD	20240919	3	15176	Registration-ASC workshop	NORTHERN STATE UNIVERSITY	36.00	0.00		
09/19/2024	CD	20240919	3	15177	Official-VB-Lyman	SANDAL, TODD	181.92	0.00		
09/19/2024	CD	20240919	3	15173	Official-VB-Lyman	ARBACH, RACHEL	151.52	0.00		
09/19/2024	CD	20240919	3	15174	Music licensing	BMI	162.51	0.00		
09/23/2024	CD	20240923	3	15182	XC entry fee	FAULKTON AREA SCHOOL	20.00	0.00		
09/23/2024	CD	20240923	3	15184	Marching band entry fee	GROTON AREA HIGH SCHOOL	40.00	0.00		
09/23/2024	CD	20240923	3	15189	Official-VB-Sunshine Bible Academy	SANDAL, TODD	181.92	0.00		
09/23/2024	CD	20240923	3	15186	Official-VB-Sunshine Bible Academy	KNOFCZYNSKI, JOEY	151.52	0.00		
09/23/2024	CD	9870	3	15190	XC rules meeting penalty (reimb by Sieck	SDHSAA	50.00	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-Plank Road Pub-subscript	VISA	147.95	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-Baudville-certificate pape	VISA	247.25	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-ABE Books-class books	VISA	213.25	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-Ellii-ELL curriculum	VISA	145.44	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-CTE conf-rooms & meals	VISA	481.19	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-USPS-stamped env.	VISA	837.55	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-gas	VISA	58.53	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-Sheraton-FCCLA room fee	VISA	4.14	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-Creative Teach-books	VISA	147.82	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-NCS Pearson-testing forms	VISA	180.00	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-Say It Right-books	VISA	155.98	0.00		
09/23/2024	CD	20240923	3	15191	Re-issued pmt-Bjorem Speech-books	VISA	159.95	0.00		
09/23/2024	CD	20240923-0001	3	15192	Mosyle-device manager	VISA	53.07	0.00		
09/23/2024	CD	20240923-0001	3	15192	Wordwall-online subscription	VISA	117.16	0.00		
09/23/2024	CD	20240923-0001	3	15192	All Track-music license	VISA	49.91	0.00		
09/23/2024	CD	20240923-0001	3	15192	Late fee	VISA	40.93	0.00		
09/26/2024	CD	20240926	3	15197	Official-VB-Sunshine Bible Academy	SANDAL, TODD	146.92	0.00		
09/26/2024	CD	20240926	3	15196	Gypsy Day registration	NORTHERN STATE UNIVERSITY	75.00	0.00		
09/26/2024	CD	20240926	3	15195	Official-VB-Sunshine Bible Academy	KNOFCZYNSKI, JOEY	116.52	0.00		

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Chart of Account Number		Chart of Account Description								
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Balance Change	Balance
09/26/2024	CD	20240923	Void Check	3	15189	Official-VB-Sunshine Bible Academy	SANDAL, TODD	(181.92)	0.00	
09/26/2024	CD	20240923	Void Check	3	15186	Official-VB-Sunshine Bible Academy	KNOFCZYNSKI, JOEY	(151.52)	0.00	
09/27/2024	CD	20240927		3	15203	XC entry fee	MILLER SCHOOL DISTRICT	15.00	0.00	
09/27/2024	CD	20240927		3	15198	Official-FB-Faulkton	HEINZ, DENNIS	273.03	0.00	
09/27/2024	CD	20240927		3	15201	Official-FB-Faulkton	KINNEY, KLINT	165.68	0.00	
09/27/2024	CD	20240927		3	15200	Official-FB-Faulkton	JOHNSON, LEE	178.98	0.00	
09/27/2024	CD	20240927		3	15202	Official-FB-Faulkton	MCGIRR, BRAD	165.68	0.00	
09/27/2024	CD	20240927		3	15199	Official-FB-Faulkton	HEINZ, HOUSTYN	165.68	0.00	
10/04/2024	CD	20241004		3	15205	XC entry fee	ACTION CLUB	20.00	0.00	
10/07/2024	CD	20241007		3	15209	Official-VB-Timber Lake	SANDAL, TODD	151.52	0.00	
10/07/2024	CD	20241007		3	15208	Official-VB-Timber Lake	ARBACH, RACHEL	182.88	0.00	
10/11/2024	CD	20241011		3	15216	Gas-Escape	CHICOINE, JEREMIAH M	44.28	0.00	
10/11/2024	CD	20241011		3	15219	Official-FB-Herreid-Selby	LOGAN, MARK	135.08	0.00	
10/11/2024	CD	20241011		3	15221	Official-FB-Herreid-Selby	WEISMANTEL, MARTY	326.00	0.00	
10/11/2024	CD	20241011		3	15220	Official-FB-Herreid-Selby	STEINWANDT, TIM	171.80	0.00	
10/11/2024	CD	20241011		3	15217	Official-FB-Herreid-Selby	DONAT, ERIC	171.80	0.00	
10/11/2024	CD	20241011		3	15218	Official-FB-Herreid-Selby	HANSEN, KENT	171.80	0.00	
10/15/2024	CD	20241015		3	15225	Official-VB-Stanley County	SANDAL, TODD	182.88	0.00	
10/15/2024	CD	20241015		3	15222	Official-VB-Stanley County	ARBACH, RACHEL	151.52	0.00	
10/17/2024	CD	20241017		3	15227	Elbow sleeves/pads	CHICOINE, JEREMIAH M	29.58	0.00	
10/17/2024	CD	2024 Region XC		3	15228	Share Region XC expenses	HIGHMORE-HARROLD SCHOOL DISTRICT	70.76	0.00	
10/22/2024	CD	20241022		3	15231	Official-VB-Herreid-Selby	KELLER, TERRY	151.52	0.00	
10/22/2024	CD	20241022		3	15233	Official-VB-Herreid-Selby	PEDERSON, JUSTIN	182.88	0.00	
10/25/2024	CD	20241025		3	15253	Dues	CENTRAL AREA BUSINESS OFFICIALS	60.00	0.00	
10/25/2024	CD	20241025		3	15254	Band clinic registration	NORTHERN STATE UNIVERSITY	180.00	0.00	
10/28/2024	CD	20241028		3	15257	6-12 assembly	HUMANITY LAUNCH, LLC, THE	1,250.00	0.00	
10/30/2024	CD	20241030		3	15258	4th grade book-Library	STUDENTTREASURES	20.00	0.00	
10/30/2024	CD	20241030		3	15258	4th grade book-student	STUDENTTREASURES	20.00	0.00	
11/04/2024	CD	20241104		3	15279	ASC meal money	SUNRISE BANK DAKOTA	160.00	0.00	
11/07/2024	CD	5287		3	15301	Room-District Oral Interp	JOSEPH, SHIRLENE	140.22	0.00	
11/20/2024	CD	2024 Region 6B VB		3	15310	Region 6B VB expenses	GETTYSBURG SCHOOL DISTRICT	165.60	0.00	
11/26/2024	CD	20241126		3	15316	Registration-Pannhoff	SDAAE	65.00	0.00	
12/05/2024	CD	20241205		3	15322	MS All-State Band audition fees	SDMEA	60.00	0.00	
12/05/2024	CD	8266		3	15321	State LDE rooms	SD FFA ASSOCIATION	391.60	0.00	
12/10/2024	CD	33229		3	15329	Registration	SCHOOL ADMINISTRATORS OF SOUTH DAKOTA	45.00	0.00	
12/10/2024	CD	20241210		3	15326	WR entry fee	FAULKTON AREA SCHOOL	150.00	0.00	
12/10/2024	CD	928061016		3	15323	Water bottles & practice jerseys	BSN SPORTS, LLC	132.70	0.00	
12/10/2024	CD	20241210		3	15331	Official-GBB-Ipswich	YOUNG, LOUIS	136.52	0.00	
12/10/2024	CD	20241210		3	15327	Official-GBB-Ipswich	MIKKELSEN, JEREMY	167.88	0.00	
12/10/2024	CD	20241210		3	15328	Registration	NORTH AREA HONOR BAND	75.00	0.00	
12/10/2024	CD	20241210		3	15325	Official-GBB-Ipswich	EDSON, COREY	136.52	0.00	

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Fund: 71 AGENCY FUND

Chart of Account Number		Chart of Account Description					Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name				
12/10/2024	CD	20241210	3	15324	WR entry fee	CENTRAL HIGH SCHOOL	500.00	0.00		
12/12/2024	CD	20241212	3	15333	AFLAC refund (FY24)	SENFTNER, LYNN	1,927.04	0.00		
12/20/2024	CD	20241220	3	15337	Official-GBB-Herreid-Selby	NIHART, TIM	277.76	0.00		
12/20/2024	CD	20241220	3	15339	Official-GBB-Herreid-Selby	ROTH, BRENDEN	272.40	0.00		
12/20/2024	CD	20241220	3	15334	Official-GBB-Herreid-Selby	KOENS, BRENT	150.20	0.00		
12/30/2024	CD	20241230	3	15345	Official-BB-Philip	YOUNG, LOUIS	202.88	0.00		
12/30/2024	CD	20241230	3	15344	Official-BB-Philip	ULRICH, MARK	200.70	0.00		
12/30/2024	CD	20241230	3	15340	Official-BB-Philip	KOENS, BRENT	253.80	0.00		
12/30/2024	CD	20241230	3	15343	Registration-23 students	SDMEA	920.00	0.00		
01/02/2025	CD	20250102	3	15346	WR entry fee	WEBSTER AREA SCHOOL	175.00	0.00		
01/04/2025	CD	20250104	3	15349	Official-GBB-Aberdeen Christian	NIHART, TIM	277.76	0.00		
01/04/2025	CD	20250104	3	15348	Official-GBB-Aberdeen Christian	KOENS, BRENT	218.80	0.00		
01/04/2025	CD	20250104	3	15347	Official-GBB-Aberdeen Christian	HAUN, TYLER	150.20	0.00		
01/10/2025	CD	20250110	3	15361	Official-GBB-Highmore-Harrold	ULRICH, MARK	160.22	0.00		
01/10/2025	CD	20250110	3	15350	Official-GBB-Highmore-Harrold	CASSENS, CRAIG	218.80	0.00		
01/10/2025	CD	20250110	3	15354	Official-GBB-Highmore-Harrold	KOENS, BRENT	218.80	0.00		
01/10/2025	CD	11435217733- Stough	3	15351	Registration	CENTER FOR DISABILITIES	160.00	0.00		
01/10/2025	CD	11435327633- Hermosa	3	15351	Registration	CENTER FOR DISABILITIES	160.00	0.00		
01/10/2025	CD	11435352863- White	3	15351	Registration	CENTER FOR DISABILITIES	160.00	0.00		
01/10/2025	CD	11448824123- Hill	3	15351	Registration	CENTER FOR DISABILITIES	160.00	0.00		
01/10/2025	CD	11439951933- Quinn	3	15351	Registration	CENTER FOR DISABILITIES	160.00	0.00		
01/10/2025	CD	20250110	3	15358	WR entry fee (Bride)	LYMAN WRESTLING CLUB	150.00	0.00		
01/10/2025	CD	20250110	3	15360	Music contest registration	REGION 6 MUSIC	229.00	0.00		
01/10/2025	CD	20250110	3	15357	WR entry fee (Monster)	LYMAN SCHOOL DISTRICT	250.00	0.00		
01/15/2025	CD	20250115	3	15362	Official-WR-Harding Co/Lyman Co	DOZARK, KRIS	217.88	0.00		
01/15/2025	CD	20250115	3	15365	Official-WR-Harding Co/Lyman Co	SPENCER, TRISTAN	161.52	0.00		
01/15/2025	CD	20250115	3	15364	Stamps	POSTMASTER	73.00	0.00		
01/21/2025	CD	20250121	3	15372	WR entry fee	GETTYSBURG SCHOOL DISTRICT	150.00	0.00		
01/21/2025	CD	20250121	3	15374	Official-BB-Timber Lake	RUTH, MIKE	242.08	0.00		
01/21/2025	CD	20250121	3	15413	Region One-Act expenses	PHILIP SCHOOL DISTRICT	242.00	0.00		
01/21/2025	CD	20250121	3	15371	Official-BB-Timber Lake	CLARK, MATT	312.76	0.00		
01/21/2025	CD	20250121	3	15370	Official-BB-Timber Lake	BLUE, GREG	242.08	0.00		
01/28/2025	CD	20250128	3	15375	Official-BB-Stanley Co	DEBOER, BOB	165.68	0.00		
01/28/2025	CD	655410	3	15380	State royalty fee	PIONEER DRAMA SERVICE INC.	45.00	0.00		
01/28/2025	CD	20250128	3	15376	Acalympic registration	GEORGIA MORSE MIDDLE SCHOOL	50.00	0.00		
01/28/2025	CD	20250128	3	15377	WR entry fee	GROTON AREA HIGH SCHOOL	200.00	0.00		
01/28/2025	CD	20250128	3	15379	Official-BB-Stanley Co	NIHART, TIM	276.42	0.00		
01/28/2025	CD	20250128	3	15378	Official-BB-Stanley Co	HAUN, TYLER	150.20	0.00		
01/30/2025	CD	20250130	3	15383	Official-BB-Hitchcock-Tulare	YOUNG, LOUIS	171.52	0.00		
01/30/2025	CD	20250130	3	15382	Official-BB-Hitchcock-Tulare	MIKKELSEN, JEREMY	202.88	0.00		
01/30/2025	CD	20250130	3	15381	Official-BB-Hitchcock-Tulare	EDSON, COREY	171.52	0.00		
02/01/2025	CD	20250201	3	15384	Official-BB-Warner	OPP, JORDAN	233.70	0.00		

Activity Fund Balance Report - Detail - Exclude Encumbrances

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2024-2025 ANNUAL CUSTODIAL FUND REPORT

Fund: 71 AGENCY FUND

Chart of Account Number			Chart of Account Description							
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Balance Change	Balance
02/01/2025	CD	20250201	3	15387	Official-BB-Warner	WAAGE, TOM	265.60	0.00		
02/01/2025	CD	20250201	3	15385	Official-BB-Warner	ROTH, BRENDEN	253.80	0.00		
02/06/2025	CD	20250206	3	15394	Classroom kit rental	SOUTH DAKOTA HISTORICAL SOCIETY FOUNDATION	35.00	0.00		
02/06/2025	CD	20250206	3	15397	WR entry fee	WINNER SCHOOL DISTRICT	100.00	0.00		
02/06/2025	CD	20250206	3	15396	State One Act meal money	SUNRISE BANK DAKOTA	195.00	0.00		
02/06/2025	CD	20250206	3	15395	WR entry fee	STANLEY CO SCHOOL DISTRICT	150.00	0.00		
02/07/2025	CD	20250207	3	15400	Official-BB-Potter Co	RUTH, MIKE	312.76	0.00		
02/07/2025	CD	20250207	3	15399	Official-BB-Potter Co	CLARK, MATT	201.04	0.00		
02/07/2025	CD	20250207	3	15398	Official-BB-Potter Co	BLUE, GREG	201.04	0.00		
02/11/2025	CD	20250211	3	15401	Official-BBB-Herreid-Selby	EDSON, COREY	210.76	0.00		
02/11/2025	CD	20250211	3	15404	Official-BBB-Herreid-Selby	LUSK, DAN	136.52	0.00		
02/11/2025	CD	20250211	3	15408	Official-BBB-Herreid-Selby	SWENSON, DAN	136.52	0.00		
02/11/2025	CD	20250211	3	15403	Background check reimb (lost)	LAFRAMBOISE, DOREEN	43.25	0.00		
02/11/2025	CD	20250211	3	15407	WR entry fee	REDFIELD SCHOOL DISTRICT	125.00	0.00		
02/11/2025	CD	20250211	3	15402	MS BBB Jamboree entry fee	FAULKTON AREA SCHOOL	50.00	0.00		
02/11/2025	CD	20250211	3	15405	Acalympics entry fee	LYMAN SCHOOL DISTRICT	50.00	0.00		
02/25/2025	CD	20250225	3	15410	Region WR expenses	CLARK SCHOOL DISTRICT	116.19	0.00		
02/25/2025	CD	20250225	3	15412	State WR meal money	SUNRISE BANK DAKOTA	400.00	0.00		
02/28/2025	CD	20250228	3	15418	Official-BBB-North Central	MCGIRR, BRAD	161.04	0.00		
02/28/2025	CD	20250228	3	15415	Official-BBB-North Central	CLARK, MATT	272.76	0.00		
02/28/2025	CD	20250228	3	15417	Region Boys WR expenses	HAMLIN SCHOOL	305.71	0.00		
02/28/2025	CD	20250228	3	15414	Official-BBB-North Central	BLUE, GREG	161.04	0.00		
03/04/2025	CD	20250304	3	15426	Acalympic shirts	PITTMANN, KRISTEN	93.46	0.00		
03/04/2025	CD	20250304	3	15424	MS music contest judge	LETCHER, JERRY	375.54	0.00		
03/04/2025	CD	20250304	3	15419	MS music contest director	BEITELSPACHER, DIXIE	218.34	0.00		
03/04/2025	CD	20250304	3	15423	MS music contest judge	FIEDLER, DALE	232.04	0.00		
03/12/2025	CD	20250311	3	15457	Winter activity worker	YACKLEY, MICHAEL J	40.00	0.00		
03/12/2025	CD	20250311	3	15453	Acalympics registration	PHILIP SCHOOL DISTRICT	100.00	0.00		
03/12/2025	CD	20250311	3	15448	Winter activity worker	COLESTOCK, KEVIN	60.00	0.00		
03/12/2025	CD	20250311	3	15454	Winter activity worker	RAUSCH, KYLE	350.00	0.00		
03/12/2025	CD	20250311	3	15456	Winter activity worker	TODD, BRIANNA	300.00	0.00		
03/12/2025	CD	20250311	3	15450	Winter activity worker	HOFER, LEWIS	270.00	0.00		
03/12/2025	CD	20250311	3	15455	Winter activity worker	THORPE, JOSH	130.00	0.00		
03/12/2025	CD	20250311	3	15452	Winter activity worker	KINNEY, DWIGHT	120.00	0.00		
03/12/2025	CD	20250311	3	15446	Winter activity worker	CHICOINE, CALLEIGH	60.00	0.00		
03/12/2025	CD	20250311	3	15445	Winter activity worker	CHICOINE, ADDISON	120.00	0.00		
03/12/2025	CD	20250311	3	15444	Winter activity worker	BIRNEY, ALAN	60.00	0.00		
03/12/2025	CD	20250311	3	15449	Winter activity worker	HIGHT, CASEY	190.00	0.00		
03/12/2025	CD	20250311	3	15447	Winter activity worker	CHICOINE, CORY	240.00	0.00		
03/12/2025	CD	20250311	3	15451	Winter activity worker	HOFER, MORRIS	190.00	0.00		
03/17/2025	CD	20250317	3	15462	4th grade Ag field trip	PIZZA RANCH	204.00	0.00		
03/17/2025	CD	20250317	3	15460	Acalympics registration	KADOKA AREA SCHOOL	100.00	0.00		
03/25/2025	CD	20250325	3	15466	Registration-Acalympics	BENNETT COUNTY SCHOOL DISTRICT	100.00	0.00		
03/25/2025	CD	20250325	3	15468	Athletic.net-MS track meet fee	VISA	135.00	0.00		

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

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2024-2025 ANNUAL CUSTODIAL FUND REPORT

**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>								
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
03/25/2025	CD	20250325	3	15468	Conoco-car wash	VISA	11.00	0.00		
03/25/2025	CD	20250325	3	15468	Runnings-pulley	VISA	17.99	0.00		
03/25/2025	CD	20250325	3	15468	Hobby Lobby-frame	VISA	4.77	0.00		
03/25/2025	CD	20250325	3	15468	Avery-track medal labels	VISA	79.65	0.00		
03/28/2025	CD	Balance SHS 3.23.25	3	15469	Theatre residency	BLACK HILLS PLAYHOUSE	1,500.00	0.00		
04/07/2025	CD	20250407	3	15479	Track entry fee	PIERRE SCHOOL DISTRICT 32-2	100.00	0.00		
04/15/2025	CD	20250415	3	15488	Golf registration	IRENE-WAKONDA SCHOOL DISTRICT	28.00	0.00		
04/15/2025	CD	20250415	3	15487	Green fees	GETTYSBURG SCHOOL DISTRICT	40.00	0.00		
04/15/2025	CD	20250415	3	15486	Green fees	FOX RUN GOLF COURSE	125.00	0.00		
04/15/2025	CD	20250415	3	15485	Golf tournament expenses	BURKE SCHOOL DISTRICT 26-2	133.85	0.00		
04/22/2025	CD	20250422	3	15501	Meet Manager-SB Invite	CHICOINE, JEREMIAH M	100.00	0.00		
04/22/2025	CD	20250422	3	15503	HyTech-SB Invite	STIER, MARY	100.00	0.00		
04/22/2025	CD	20250422	3	15500	Track Official-SB Invite	BAUER, DAVE	388.02	0.00		
04/22/2025	CD	20250422	3	15499	Announcer-SB Invite	ADEL, JEFF	111.54	0.00		
04/22/2025	CD	20250422	3	15502	Track Official-SB Invite	DONAT, ERIC	424.20	0.00		
04/22/2025	CD	20250422	3	15504	Golf entry fee	GETTYSBURG SCHOOL DISTRICT	80.00	0.00		
04/24/2025	CD	20250424	3	15509	Track entry fee	PIERRE SCHOOL DISTRICT 32-2	100.00	0.00		
04/24/2025	CD	20250424	3	15506	Golf entry fee	FAULKTON AREA SCHOOL	50.00	0.00		
04/25/2025	CD	20250425	3	15511	MS track entry fee	EUREKA SCHOOL DISTRICT	100.00	0.00		
04/30/2025	CD	20250430	3	15514	Track entry fee	EUREKA SCHOOL DISTRICT	200.00	0.00		
04/30/2025	CD	20250430	3	15518	MF Athletic-hip numbers	VISA	341.90	0.00		
04/30/2025	CD	20250430	3	15518	Hilltop-gas	VISA	69.00	0.00		
04/30/2025	CD	20250430	3	15513	Golf green fees	EUREKA MUNICIPAL GOLF COURSE	30.00	0.00		
04/30/2025	CD	20250430	3	15512	MS field trip	ALLEVITY ENTERTAINMENT	2,251.78	0.00		
05/05/2025	CD	20250505	3	15530	K-2 field trip	LARIET LANES	133.00	0.00		
05/05/2025	CD	20250505	3	15535	K-2 field trip	ZESTO	95.00	0.00		
05/05/2025	CD	20250505	3	15531	Track entry fee (5/6)	MILLER SCHOOL DISTRICT	100.00	0.00		
05/05/2025	CD	20250505	3	15528	Golf entry fees	EUREKA MUNICIPAL GOLF COURSE	35.00	0.00		
05/05/2025	CD	20250505	3	15534	K-2 field trip	RISE GYMNASTICS	266.00	0.00		
05/08/2025	CD	20250508	3	15538	Meet Director-MS track meet	CHICOINE, JEREMIAH M	100.00	0.00		
05/08/2025	CD	20250508	3	15539	Hytek-MS track meet	STIER, MARY	100.00	0.00		
05/08/2025	CD	20250508	3	15537	Track Official-MS track meet	BAUER, DAVE	388.02	0.00		
05/08/2025	CD	20250508	3	15536	Announcer-MS track meet	ADEL, JEFF	75.00	0.00		
05/11/2025	CD	Pre region	3	15543	Green fees	HILLSVIEW GOLF COURSE	115.00	0.00		
05/11/2025	CD	Region	3	15544	Green fees	HILLSVIEW GOLF COURSE	115.00	0.00		
05/11/2025	CD	20250511	3	15545	3-5 Incentive trip	PIZZA RANCH	552.00	0.00		
05/11/2025	CD	20250511	3	15542	DQ ice cream (Zesto closed)	HEATH, CHRIS J	75.62	0.00		
05/11/2025	CD	1GTF-91Y6- 7VPN	3	15540	Weight room items	AMAZON CAPITAL SERVICES	60.03	0.00		
05/20/2025	CD	20250520	3	15556	GBB awards	RILLING, SUSAN L	46.35	0.00		
05/20/2025	CD	0005782	3	15552	3-5 Incentive trip	LARIET LANES	252.00	0.00		
05/20/2025	CD	203366	3	15551	Registration	HOBY REGISTRATION	350.00	0.00		
05/20/2025	CD	12097700003	3	15557	Registration	SCHOOL NUTRITION ASSOCIATION OF SD	160.00	0.00		
05/20/2025	CD	fpgz1t	3	15550	HSA participation fees	HEALTHEQUITY	4.00	0.00		

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

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**Fund: 71 AGENCY FUND**

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description					
05/20/2025	CD	20250505 Void Check	3	15535	K-2 field trip	ZESTO	(95.00)	0.00		
05/22/2025	CD	20250522	3	15560	Meet Manager-Track-Super Regional	CHICOINE, JEREMIAH M	100.00	0.00		
05/22/2025	CD	20250522	3	15562	Hytex-Track-Super Regional	STIER, MARY	100.00	0.00		
05/22/2025	CD	20250522	3	15563	Track entry fee	WARNER SCHOOL DISTRICT	110.00	0.00		
05/22/2025	CD	20250522	3	15564	Camera-Track-Super Regional	WHITE, BRIAN	100.00	0.00		
05/22/2025	CD	20250522	3	15559	Official-Track-Super Regional	BAUER, DAVE	362.08	0.00		
05/22/2025	CD	20250522	3	15558	PA-Track-Super Regional	ADEL, JEFF	50.00	0.00		
05/22/2025	CD	20250522	3	15561	Official-Track-Super Regional	DONAT, ERIC	499.20	0.00		
05/27/2025	CD	20250527	3	15566	State Golf-practice green fees	PRAIRIE WINDS	45.00	0.00		
05/27/2025	CD	20250527	3	15565	State Golf-practice green fees	CATTAIL CROSSING	280.00	0.00		
06/16/2025	CD	237450	3	15571	Deposit of chairs	INNOVATIVE OFFICE SOLUTIONS LLC	3,907.46	0.00		
06/25/2025	CD	20250625	3	15574	Speaking stipend	WESTOVER, HEATHER	100.00	0.00		
<b>71 704 120</b>					<b>PETTY CASH FUND BALANCE</b>	<b>*Current Activity</b>				(4,007.46)
						<b>*Ending Balance:</b>	48,320.45	45,359.99	(1,047.00)	4,292.54
<b>71 704 121</b>					<b>SDSSA FUND BALANCE</b>	<b>*Previous Balance</b>				93,149.23
71 704 121					SDSSA FUND BALANCE					
71 1790 121					SDSSA REVENUE					
07/09/2024	CR	40275			Summer conf sponsorship	THOMPSON, R. ORION	0.00	1,200.00		
07/15/2024	CR	40280			Dues 24-25	THOMPSON, R. ORION	0.00	7,935.00		
07/18/2024	CR	40282			Summer conf sponsorship (Servicemaster)	THOMPSON, R. ORION	0.00	600.00		
71 6900 121 411					SDSSA EXPENDITURES					
07/02/2024	CD	26781, 27006	3	15104	Awards-summer conf	THOMPSON, R. ORION	543.74	0.00		
07/03/2024	CD	00143678	3	15105	Ring	RIDDLE'S JEWELRY	954.74	0.00		
07/15/2024	CD	20240715	3	15112	Embroidery on golf bags (summer conf)	THOMPSON, R. ORION	300.04	0.00		
07/15/2024	CD	20240715	3	15112	Executive meeting dinner (summer conf)	THOMPSON, R. ORION	435.42	0.00		
07/15/2024	CD	20240715	3	15112	Golf outing (summer conf)	THOMPSON, R. ORION	103.05	0.00		
07/17/2024	CD	0087	3	15115	Summer conf gift cards	SEILER, GEORGE	693.09	0.00		
07/19/2024	CD	20240719	3	15116	Reimbursement-Legislative Advocacy Conf	JORGENSON, JOEL	1,004.72	0.00		
08/07/2024	CD	20240807	3	15120	Final disbursement to Belle Fourche	BELLE FOURCHE SCHOOL DISTRICT	98,849.43	0.00		
<b>71 704 121</b>					<b>SDSSA FUND BALANCE</b>	<b>*Current Activity</b>				(93,149.23)
						<b>*Ending Balance:</b>	102,884.23	9,735.00	0.00	0.00
<b>71 704 122</b>					<b>FUTURE CLASS PROJECT FUND BALANCE</b>	<b>*Previous Balance</b>				1,157.26
71 704 122					FUTURE CLASS PROJECT FUND BALANCE					
10/31/2024	GJ	CF 2			Move unspent balance		0.00	0.00	112.19	
71 6900 122 411					FUTURE CLASS PROJECT EXPENDITURES					
10/15/2024	CD	04711	3	15224	Concession stand roasters	HENINGER, VICKIE	106.12	0.00		
05/20/2025	CD	20250520-0001	3	15548	NHS supplies (Angel Tree)	CRONIN-HILL, CHERIE L	37.03	0.00		

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**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<b>71 704 122</b>					<b>FUTURE CLASS PROJECT FUND BALANCE</b>	<b>*Current Activity</b>				(30.96)
						<b>*Ending Balance:</b>	143.15	0.00	112.19	1,126.30
71 704 123					ART CLUB FUND BALANCE					
71 1790 123					ART CLUB REVENUE					
	05/16/2025	CR	40949		Sports pictures	LENTZ, VICKI L	0.00	370.00		
<b>71 704 123</b>					<b>ART CLUB FUND BALANCE</b>	<b>*Current Activity</b>				370.00
						<b>*Ending Balance:</b>	0.00	370.00	0.00	370.00
<b>71 704 124</b>					<b>FOOTBALL TEAM</b>	<b>*Previous Balance</b>				3,826.39
71 704 124					FOOTBALL TEAM					
	10/31/2024	GJ	CF 1		Correction of posting errors (prior yr)		0.00	0.00	(54.16)	
71 1790 124					FOOTBALL TEAM					
	08/23/2024	CR	40338		Vests	MOORE, TOM	0.00	110.00		
	11/26/2024	CR	40570		Online Dome Fundraiser (Fox Promo)	MOORE, TOM	0.00	1,951.00		
	12/12/2024	CR	40599		FB Championship rings	MOORE, TOM	0.00	5,084.00		
	12/18/2024	CR	40605		Championship ring	MOORE, TOM	0.00	154.00		
	02/28/2025	CR	40782		Store #2 FB champ gear share	MOORE, TOM	0.00	151.00		
	04/17/2025	CR	40893		Power rake - school	MOORE, TOM	0.00	3,500.00		
71 6900 124 411					FOOTBALL TEAM					
	09/10/2024	CD	03647	3	15159	Supplies	WHITE, BRIAN	88.83	0.00	
	09/10/2024	CD	1D9Q-TPHY-1C37	3	15152	Play wrist bands	AMAZON CAPITAL SERVICES	49.99	0.00	
	09/10/2024	CD	20240910	3	15154	Supplies	DON'S FOOD CENTER, INC.	15.13	0.00	
	10/10/2024	CD	20241010	3	15213	Supplies	DON'S FOOD CENTER, INC.	11.98	0.00	
	11/04/2024	CD	20241104	3	15270	Supplies	DON'S FOOD CENTER, INC.	24.50	0.00	
	11/04/2024	CD	170036	3	15274	Gas stabilizer (power rake)	LAMBS DISCOUNT SUPPLY	12.99	0.00	
	12/05/2024	CD	20241205	3	15320	Supplies	DON'S FOOD CENTER, INC.	26.61	0.00	
	12/12/2024	CD	94894	3	15332	Championship rings, deposit	MOORE, TOM	2,772.00	0.00	
	12/30/2024	CD	20241230	3	15342	State championship shirts	MOORE, TOM	1,326.24	0.00	
	02/06/2025	CD	20250206	3	15392	Shirts	MOORE, TOM	182.90	0.00	
	02/11/2025	CD	20250211	3	15406	Final deposit on rings	MOORE, TOM	2,772.00	0.00	
	03/25/2025	CD	1J77-YT7N-HR4M	3	15464	Belts-power rake	AMAZON CAPITAL SERVICES	25.98	0.00	
	03/25/2025	CD	000780	3	15467	Yellow Hawk memorial	SOMETHING BEAUTIFUL	100.00	0.00	
	05/11/2025	CD	1GTF-91Y6-7VPN	3	15540	Weight room items	AMAZON CAPITAL SERVICES	76.01	0.00	
	06/10/2025	CD	20250610	3	15567	FB awards	ABO SCHOOLS	464.65	0.00	
<b>71 704 124</b>					<b>FOOTBALL TEAM</b>	<b>*Current Activity</b>				2,946.03
						<b>*Ending Balance:</b>	7,949.81	10,950.00	(54.16)	6,772.42
71 704 125					DISTRICT/REGION TOURNAMENTS					
71 1790 125					DISTRICT/REGION GATE RECEIPTS					
	10/25/2024	CR	40505		Gate receipts-FB Playoffs-Arlington	SENFTNER, LYNN	0.00	1,788.00		

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**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>				<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
11/06/2024	CR	40524			Gate receipts-Region 6B VB-Wakpala	HILL, KAYCEE M	0.00	424.00		
11/11/2024	CR	40537			Gate receipts-FB Semis-Canistota	SENFTNER, LYNN	0.00	2,961.00		
11/19/2024	CR	40548			District oral interp reimb	MARSHALL, MELISSA	0.00	2,036.04		
11/26/2024	CR	40565			District Oral Interp	MARSHALL, MELISSA	0.00	321.48		
11/26/2024	CR	40565			Region Oral Interp	MARSHALL, MELISSA	0.00	2,854.44		
12/11/2024	CR	40591			Reimbursement	ABO SCHOOLS	0.00	240.88		
12/23/2024	CR	40614			Region Oral Interp	MARSHALL, MELISSA	0.00	237.87		
12/23/2024	CR	40633			Region Oral Interp	MARSHALL, MELISSA	0.00	79.29		
03/05/2025	CR	40805			Gate receipts-Region 6B BBB-North Centra	CLARK, MONETTE D	0.00	1,038.00		
03/08/2025	CR	40813			Gate receipts-Region BBB-Potter Co	SENFTNER, LYNN	0.00	2,080.00		
03/14/2025	CR	40824			Share-FB playoffs	ABO SCHOOLS	0.00	305.19		
71 6900 125 411			TOURNAMENT EXPENSES							
10/24/2024	CD	20241024	3	15240	Playoffs-FB-Official	GAGEBY, MARK	136.52	0.00		
10/24/2024	CD	20241024	3	15248	Playoffs-FB-Chains	STOUGH, SANDY	20.00	0.00		
10/24/2024	CD	20241024	3	15249	Playoffs-FB-Chains	TILBERG, DARRELL	20.00	0.00		
10/24/2024	CD	20241024	3	15238	Playoffs-FB-Tickets	CRONIN-HILL, CHERIE L	20.00	0.00		
10/24/2024	CD	20241024	3	15250	Playoffs-FB-Official	UHRIG, CHAD	167.88	0.00		
10/24/2024	CD	20241024	3	15242	Playoffs-FB-PA	KINNEY, LEE D	20.00	0.00		
10/24/2024	CD	20241024	3	15247	Playoffs-FB-Tickets	SENFTNER, LYNN	20.00	0.00		
10/24/2024	CD	20241024	3	15241	Playoffs-FB-Chains	HOKANSON, JIM	20.00	0.00		
10/24/2024	CD	20241024	3	15245	Playoffs-FB-Official	RISLOV, GREG	136.52	0.00		
10/24/2024	CD	20241024	3	15236	Playoffs-FB-Clock	BAKKER, JOSHUA M	20.00	0.00		
10/24/2024	CD	20241024	3	15239	Playoffs-FB-Official	DIEHM, ERIC	185.30	0.00		
10/24/2024	CD	20241024	3	15237	Playoffs-FB-Tickets	BAKKER, KATY	20.00	0.00		
10/24/2024	CD	20241024	3	15251	Playoffs-FB-Tickets	YACKLEY, KAYLA	20.00	0.00		
10/24/2024	CD	20241024	3	15244	Playoffs-FB-Chains	REICH, CURT	20.00	0.00		
10/24/2024	CD	20241024	3	15235	Playoffs-FB-Tickets	AHLERS, LANDON	20.00	0.00		
10/24/2024	CD	20241024	3	15246	Playoffs-FB-Official	ROUNDS, MATT	136.52	0.00		
10/24/2024	CD	20241024	3	15243	Playoffs-FB-Tickets	PANNHOFF, ABIGAIL	20.00	0.00		
10/25/2024	CD	20241025	3	15252	FB Playoff 1st round-mileage	ARLINGTON HIGH SCHOOL	501.00	0.00		
10/25/2024	CD	20241025-0001	3	15252	FB Playoff 1st round-share of loss	ARLINGTON HIGH SCHOOL	(63.53)	0.00		
10/25/2024	CD	20241025	3	15256	FB Playoff 1st round-SB vs Arlington	SDHSAA	536.40	0.00		
11/01/2024	CD	20241101	3	15262	Chairperson-District Oral Interp	MARSHALL, MELISSA	98.00	0.00		
11/01/2024	CD	20241101	3	15260	Donation-District Oral Interp	EDGE EVENT CENTER	75.00	0.00		
11/01/2024	CD	20241101	3	15264	Judge-District Oral Interp	PERMANN, SHIRLEY	255.20	0.00		
11/01/2024	CD	20241101	3	15266	Judge-District Oral Interp	RICHARDS, LAURIE	392.72	0.00		
11/01/2024	CD	20241101	3	15263	Judge-District Oral Interp	MCCAFFERTY, ROGER	567.14	0.00		
11/01/2024	CD	20241101	3	15261	Judge-District Oral Interp	JOSEPH, SHIRLENE	484.52	0.00		
11/01/2024	CD	20241101	3	15259	Judge-District Oral Interp	BURKE, TRISHA	370.46	0.00		
11/01/2024	CD	20241101	3	15265	Judge-District Oral Interp	POEPPLE, JULIE	296.00	0.00		
11/04/2024	CD	20241104	3	15267	Region 6B VB-Custodial	ABO SCHOOLS	50.00	0.00		
11/04/2024	CD	20241104	3	15269	Region 6B VB-Tickets	CRONIN-HILL, CHERIE L	20.00	0.00		

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

07/2024 - 06/2025

2024-2025 ANNUAL CUSTODIAL FUND REPORT

**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>			
11/04/2024	CD	20241104	3	15275	Region 6B VB-Clock	MILLER, HAYLEY J	20.00	0.00	
11/04/2024	CD	20241104	3	15277	Region 6B VB-lines	RILLING, SUSAN L	35.00	0.00	
11/04/2024	CD	20241104	3	15278	Region 6B VB-lines	SIECK, MARY L.	35.00	0.00	
11/04/2024	CD	20241104	3	15272	Region 6B VB-Tickets	HILL, KAYCEE M	20.00	0.00	
11/04/2024	CD	20241104	3	15271	Region 6B VB-Scorer	GRUIS, ADRIAN	20.00	0.00	
11/07/2024	CD	20241107	3	15280	Region 6B VB - SB vs Wakpala	GETTYSBURG SCHOOL DISTRICT	224.00	0.00	
11/08/2024	CD	20241108	3	15297	Chains-FB Semi's-Canistota	STOUGH, SANDY	20.00	0.00	
11/08/2024	CD	20241108	3	15298	Chains-FB Semi's-Canistota	TILBERG, DARRELL	20.00	0.00	
11/08/2024	CD	20241108	3	15288	Announcer-FB Semi's-Canistota	KINNEY, LEE D	20.00	0.00	
11/08/2024	CD	20241108	3	15296	Tickets-FB Semi's-Canistota	SENFTNER, LYNN	20.00	0.00	
11/08/2024	CD	20241108	3	15286	Chains-FB Semi's-Canistota	HOKANSON, JIM	20.00	0.00	
11/08/2024	CD	20241108	3	15283	Clock-FB Semi's-Canistota	BAKKER, JOSHUA M	20.00	0.00	
11/08/2024	CD	20241108	3	15295	Chains-FB Semi's-Canistota	REICH, CURT	20.00	0.00	
11/08/2024	CD	20241108	3	15289	Official-FB Semi's-Canistota	LORENZ, DAREN	178.30	0.00	
11/08/2024	CD	20241108	3	15291	Official-FB Semi's-Canistota	MOENCH, JORDON	305.70	0.00	
11/08/2024	CD	20241108	3	15285	Tickets-FB Semi's-Canistota	FISCHER, KIMBERLY	20.00	0.00	
11/08/2024	CD	20241108	3	15282	Official-FB Semi's-Canistota	ABERLE, SPENCER	178.30	0.00	
11/08/2024	CD	20241108	3	15292	Tickets-FB Semi's-Canistota	PANNHOFF, ABIGAIL	20.00	0.00	
11/08/2024	CD	20241108	3	15294	Tickets-FB Semi's-Canistota	QUINN, ELIZABETH	20.00	0.00	
11/08/2024	CD	20241108	3	15287	Official-FB Semi's-Canistota	HUBER, CJ	178.30	0.00	
11/08/2024	CD	20241108	3	15293	Official-FB Semi's-Canistota	PITZ, DUSTIN	168.58	0.00	
11/08/2024	CD	20241108	3	15284	Tickets-FB Semi's-Canistota	CLARK, MACI	20.00	0.00	
11/08/2024	CD	20241108	3	15290	Tickets-FB Semi's-Canistota	MENNENGER, MICAELA	20.00	0.00	
11/13/2024	CD	20241113	3	15300	Share-9B Semi-Finals-Canistota vs SB	SDHSAA	1,184.40	0.00	
11/13/2024	CD	20241113	3	15299	Mileage-9B Semi-Finals-Canistota vs SB	CANISTOTA PUBLIC SCHOOL 43-1	639.00	0.00	
11/17/2024	CD	20241117	3	15307	Chair-Region 5B Oral Interp	MARSHALL, MELISSA	164.00	0.00	
11/17/2024	CD	20241117	3	15303	Judge-Region 5B Oral Interp	CARDA, HANNAH	257.06	0.00	
11/17/2024	CD	20241117	3	15306	Judge-Region 5B Oral Interp	JOSEPH, SHIRLENE	443.72	0.00	
11/17/2024	CD	20241117	3	15302	Judge-Region 5B Oral Interp	BURKE, TRISHA	281.72	0.00	
11/17/2024	CD	20241117	3	15308	Judge-Region 5B Oral Interp	PICOTTE, MABEL	341.72	0.00	
11/17/2024	CD	20241117	3	15305	Judge-Region 5B Oral Interp	HAYES, KRISTINE	422.48	0.00	
11/17/2024	CD	20241117	3	15304	Judge-Region 5B Oral Interp	FISCHER, MARGE	265.40	0.00	
11/26/2024	CD	586	3	15315	Region Oral Interp rooms & set up	RAMKOTA HOTEL & CONFERENCE CENTER	920.80	0.00	
11/26/2024	CD	20241126	3	15314	Room-Region Oral Interp	MARSHALL, MELISSA	139.06	0.00	
03/04/2025	CD	20250304	3	15422	Scorer-Region BBB-North Central	TODD, BRIANNA	20.00	0.00	
03/04/2025	CD	20250304	3	15420	Tickets-Region BBB-North Central	CLARK, MONETTE D	20.00	0.00	
03/04/2025	CD	20250304	3	15429	Shot clock-Region BBB-North Central	STIER, MARY	20.00	0.00	
03/04/2025	CD	20250304	3	15421	Tickets-Region BBB-North Central	CRONIN-HILL, CHERIE L	20.00	0.00	
03/04/2025	CD	20250304	3	15425	Scoreboard-Region BBB-North Central	MILLER, HAYLEY J	20.00	0.00	
03/04/2025	CD	20250304	3	15428	Clock-Region BBB-North Central	STIER, KATHERINE	20.00	0.00	
03/07/2025	CD	20250307	3	15437	Tickets-Region BBB-Potter County	CLARK, MONETTE D	20.00	0.00	

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

07/2024 - 06/2025

2024-2025 ANNUAL CUSTODIAL FUND REPORT

**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>				<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
03/07/2025	CD	20250307	3	15442	Shot clock-Region BBB-Potter County	STIER, MARY	20.00	0.00		
03/07/2025	CD	20250307	3	15436	Custodial-Region BBB-Potter Co	ABO SCHOOLS	50.00	0.00		
03/07/2025	CD	20250307	3	15436	Custodial-Region BBB-North Central	ABO SCHOOLS	50.00	0.00		
03/07/2025	CD	20250307	3	15440	Tickets-Region BBB-Potter County	SENFTNER, LYNN	20.00	0.00		
03/07/2025	CD	20250307	3	15439	Scoreboard-Region BBB-Potter County	MILLER, HAYLEY J	20.00	0.00		
03/07/2025	CD	20250307	3	15441	Clock-Region BBB-Potter County	STIER, KATHERINE	20.00	0.00		
03/07/2025	CD	20250307	3	15438	Scorer-Region BBB-Potter County	TODD, BRIANNA	20.00	0.00		
03/10/2025	CD	20250310	3	15443	Sully Buttes vs North Central	IPSWICH SCHOOL DISTRICT	868.00	0.00		
03/10/2025	CD	20250310	3	15443	Sully Buttes vs Potter County	IPSWICH SCHOOL DISTRICT	1,910.00	0.00		
<b>71 704 125</b>					<b>DISTRICT/REGION TOURNAMENTS</b>	<b>*Current Activity</b>				0.00
						<b>*Ending Balance:</b>	14,366.19	14,366.19	0.00	0.00
<b>71 704 127</b>					<b>GIRLS BASKETBALL FUND BALANCE</b>	<b>*Previous Balance</b>				2,210.56
						<b>*Ending Balance:</b>	0.00	0.00	0.00	2,210.56
<b>71 704 128</b>					<b>VOLLEYBALL FUND BALANCE</b>	<b>*Previous Balance</b>				7,995.03
71 704 128					VOLLEYBALL FUND BALANCE					
71 1790 128					VOLLEYBALL REVENUE					
07/18/2024	CR	40283			MS VB concessions	FISCHER, KIMBERLY	0.00	747.00		
08/16/2024	CR	40313			Charger mini camp	STIER, KATHERINE	0.00	665.00		
10/02/2024	CR	40452			Cookie dough fundraiser	STIER, KATHERINE	0.00	2,613.00		
01/10/2025	CR	40660			Cookie dough fundraiser	STIER, KATHERINE	0.00	929.00		
71 6900 128 411					VOLLEYBALL SUPPLIES					
07/08/2024	CD	20240708	3	15106	Volleyball camp	KKVC	1,500.00	0.00		
07/15/2024	CD	20240715	3	15111	VB jamboree cash box	SUNRISE BANK DAKOTA	300.00	0.00		
07/26/2024	CD	20240726	3	15119	Supplies-MS VB concessions	FISCHER, KIMBERLY	136.68	0.00		
08/27/2024	CD	20240827	3	15124	VB team supplies	BOHLE, BRIELLE	1,425.08	0.00		
09/23/2024	CD	4516	3	15179	MS VB shirts	BSY DESIGNS	135.00	0.00		
10/10/2024	CD	183039	3	15210	Pink uniforms	BOOMBAH	1,493.11	0.00		
01/10/2025	CD	IN-10059	3	15409	Cookie dough fundraiser	LEADING EDGE FUNDRAISING	750.22	0.00		
06/25/2025	CD	930002886	3	15573	VB jackets	BSN SPORTS, LLC	1,179.36	0.00		
<b>71 704 128</b>					<b>VOLLEYBALL FUND BALANCE</b>	<b>*Current Activity</b>				(1,965.45)
						<b>*Ending Balance:</b>	6,919.45	4,954.00	0.00	6,029.58
<b>71 704 129</b>					<b>YELLOWSTONE TRAIL CONFERENCE</b>	<b>*Previous Balance</b>				1,872.93
71 704 129					YELLOWSTONE TRAIL CONFERENCE					
71 1790 129					YTC REVENUE					
09/02/2024	CR	40362			Gate receipts-YTC Volleyball Tournament	CLARK, MONETTE D	0.00	837.00		
09/02/2024	CR	40363			Lines-did not do 5th match	SIECK, MARY	0.00	20.00		
09/02/2024	CR	40364			VB Tourney entry fee-McIntosh	WHITE, BRIAN	0.00	100.00		
09/13/2024	CR	40378			YTC dues	ABO SCHOOLS	0.00	400.00		
09/13/2024	CR	40380			YTC dues-Eureka	SIECK, MARY	0.00	400.00		

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

07/2024 - 06/2025

2024-2025 ANNUAL CUSTODIAL FUND REPORT

**Fund: 71 AGENCY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>					<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
09/13/2024	CR	40382			YTC dues - Hoven, Selby, Bowdle	SIECK, MARY	0.00	1,200.00		
09/18/2024	CR	40399			YTC dues - Smee, Herreid, Edmunds	SIECK, MARY	0.00	1,200.00		
09/24/2024	CR	40421			YTC dues-Gettysburg	SIECK, MARY	0.00	400.00		
10/16/2024	CR	40463			Dues-McLaughlin	SIECK, MARY	0.00	400.00		
71 6900 129 411					YTC EXPENDITURES					
08/30/2024	CD	20240830	3	15138	Lines-VB Tournament	PANNHOFF, ABIGAIL	80.00	0.00		
08/30/2024	CD	20240830	3	15139	Tickets-VB Tournament	QUINN, ELIZABETH	20.00	0.00		
08/30/2024	CD	20240830	3	15149	Official-VB Tournament	WEISMANTEL, KELSEY	352.00	0.00		
08/30/2024	CD	20240830	3	15140	Official-VB Tournament	SCHMIDT, JODY	269.38	0.00		
08/30/2024	CD	20240830	3	15134	Tickets-VB Tournament	HENINGER, VICKIE	20.00	0.00		
08/30/2024	CD	20240830	3	15150	Lines-VB Tournament	WHITE, TRICHELE	80.00	0.00		
08/30/2024	CD	20240830	3	15148	Official-VB Tournament	WEISMANTEL, GARY	255.10	0.00		
08/30/2024	CD	20240830	3	15141	Lines-VB Tournament	SENFTNER, LYNN	80.00	0.00		
08/30/2024	CD	20240830	3	15136	Clock-VB Tournament	MILLER, HAYLEY J	100.00	0.00		
08/30/2024	CD	20240830	3	15147	Official-VB Tournament	ULRICH, MARK	301.00	0.00		
08/30/2024	CD	20240830	3	15142	Lines-VB Tournament	SIECK, MARY L.	100.00	0.00		
08/30/2024	CD	20240830	3	15143	Clock-VB Tournament	STIER, MARY	80.00	0.00		
10/04/2024	CD	000272	3	15204	XC awards (Champ plaque & ribbons)	ABERDEEN AWARDS	195.00	0.00		
10/10/2024	CD	20241010	3	15211	XC starter	CHARRON, STEVE	135.15	0.00		
10/15/2024	CD	20241015	3	15223	Share of porta potty rental	GETTYSBURG SCHOOL DISTRICT	79.50	0.00		
05/01/2025	CD	20250501	3	15521	Meet manager-YTC track meet	CHICOINE, JEREMIAH M	50.00	0.00		
05/01/2025	CD	20250501	3	15523	Hytex-YTC track meet	STIER, MARY	50.00	0.00		
05/01/2025	CD	20250501	3	15520	Official-YTC track meet	BAUER, DAVE	330.40	0.00		
05/01/2025	CD	20250501	3	15519	Announcer-YTC track meet	ADEL, JEFF	50.00	0.00		
05/01/2025	CD	20250501	3	15522	Official-YTC track meet	DONAT, ERIC	424.20	0.00		
05/05/2025	CD	459	3	15524	Track medals	ABERDEEN AWARDS	840.00	0.00		
05/05/2025	CD	459	3	15524	Track ribbons	ABERDEEN AWARDS	337.50	0.00		
05/05/2025	CD	459	3	15524	All conf medals	ABERDEEN AWARDS	180.00	0.00		
05/05/2025	CD	458	3	15524	Golf plaques & medals	ABERDEEN AWARDS	160.00	0.00		
05/11/2025	CD	20250511	3	15541	Track Official-MS YTC	DONAT, ERIC	348.25	0.00		
<b>71 704 129</b>					<b>YELLOWSTONE TRAIL CONFERENCE</b>	<b>*Current Activity</b>			39.52	
						<b>*Ending Balance:</b>	4,917.48	4,957.00	0.00	1,912.45
71 704 401					BRIGHT-SMITH SCHOLARSHIP					
71 1790 401					SMITH-BRIGHT SCHOLARSHIP					
03/14/2025	CR	40828			Scholarship	SIECK, MARY	0.00	2,500.00		
<b>71 704 401</b>					<b>BRIGHT-SMITH SCHOLARSHIP</b>	<b>*Current Activity</b>			2,500.00	
						<b>*Ending Balance:</b>	0.00	2,500.00	0.00	2,500.00
<b>Fund Total: 71</b>							273,879.63	204,912.93	(1,077.00)	120,322.23

**SCHOOL VEHICLE REPORTS  
JUNE 2025**

<u>Current Mileage</u>	<u>Last Mo. Mileage</u>	<u>Vehicle</u>	<u>Miles Driven</u>	<u>Expenses</u>	
124922	124554	#37 Spare Bus	368	\$ 2,173.64	(annual inspection)
89142	89142	#74 Coach Bus	0	\$ -	
80770	80770	#94 Route Bus	0	\$ -	
86823	86743	#04 2015 Ford Transit Van	80	\$ 1,030.39	(windshield)
26662	26201	#43 2023 Ford Transit Van	461	\$ 514.84	(windshield)
85512	84460	#13 2018 Ford Escape	1052	\$ 528.64	(windshield)
131819	130803	#59 2015 Suburban	1016	\$ 309.69	
154946	154542	#46 2010 Suburban	404	\$ 512.15	(windshield)
22285	22284	#22 SPED Van	1	\$ -	
10546	10177	#34 Ford Pickup & other units	369	\$ 341.43	

**BOARD REPORT-2**

Unposted; Batch Description July 2025 School Board Invoices

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
Checking Account ID	Fund Number	
1	10	GENERAL FUND
ABOCUSTODI	ABO CUSTODIAL FUND	100.00
Heather Westover-speaker fee	100.00	
ACCESSHEAL	ACCESS HEALTH	174.00
Bus physical	174.00	
ALLARO	ALL-AROUND GRAPHIX	593.48
Band & chorus awards	593.48	
AMAZONCAPI	AMAZON CAPITAL SERVICES	4,616.93
Science supplies	56.71	
Classroom supplies	157.26	
IA supplies	50.52	
Welding helmet	533.00	
Welding gloves & coat	49.97	
IA supplies	432.08	
Safety glasses	34.28	
IA supplies	363.00	
Writing supplies	86.95	
Reed cases	20.00	
Reed cases	29.95	
Happiest Man on Earth book	419.40	
The Essential Wooden book	332.10	
HS science supplies	22.99	
HS science supplies	102.32	
HS science supplies	302.27	
Art supplies	210.37	
Art supplies	210.37	
Art supplies	210.37	
Classroom supplies	688.52	
2 books	39.94	
16 books	253.54	
Purple sharpies	11.02	
AVERAOCUP	AMG-AVERA OCCUPATIONAL MEDICINE-SF	73.20
Testing services	73.20	
APPLEINC	APPLE COMPUTER	760.00
20W USB-C Power Adapters	760.00	

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
ASPEJAC	ASPELIN, JACQUELINE	234.18
Summer reading program supplies	234.18	
ASSOCIATED	ASSOCIATED SCHOOL BOARDS OF SD	1,146.86
Dues	1,146.86	
BANKWESTIN	BANKWEST INSURANCE	167,043.90
Deductible buy back	5,366.90	
Cyber, Lineback, Umbrella insurance	11,202.00	
Property & Liability insurance	134,286.00	
Auto insurance	11,494.00	
Bus insurance	4,695.00	
BSINSTRUM	BJ'S INSTRUMENT REPAIR	1,750.00
Instrument repairs	875.00	
Instrument repairs	875.00	
COMPASSPAR	BLACK HILLS SPECIAL SERVICES COOP	1,200.00
Credit recovery	200.00	
Membership	1,000.00	
BRAINPOP	BRAINPOP	302.50
BrainPop Jr. Renewal	275.00	
Teacher Access	27.50	
CHANDLERSI	CHANDLERS INC.	1,705.00
Windshield repair-2010 sub	295.00	
Windshield repair-2023 transit	495.00	
Windshield repair-2015 transit	520.00	
Windshield repair-Escape	395.00	
CHICJER	CHICOINE, JEREMIAH	865.64
Mileage-State Track, Golf, Wild West	865.64	
CITYOFONID	CITY OF ONIDA	8,701.11
Electricity & services	8,463.86	
Electricity & services	237.25	
COLEPAPERS	COLE PAPERS INC	8,750.39

**BOARD REPORT-2**

Unposted; Batch Description July 2025 School Board Invoices

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
Paper	523.60	
Custodial supplies	8,226.79	
<b>DEMCO</b>	<b>DEMCO</b>	<b>1,363.32</b>
Gaylord Label Protectors 1 1/4 x 3 1/8	91.80	
Capco Easy Cover II Book Covers 9 1/2 x	119.98	
Capco Easy Cover II Book Covers 8 1/2 x	96.78	
Refill Bean Bag Filling for Big Joe Bean	145.95	
Compact Polypropylene Stacking Chair	109.00	
Big Joe Bean Bag Chair - black	236.97	
Single-stitched Binder Tape 1" w	45.14	
Genre Subject Classification Labels - Gr	8.84	
Genre Subject Classification Labels - Fa	8.84	
Jiffy-lite Self-Seal Bubble Cushioned Ma	56.70	
Jiffy-lite Self-Seal Bubble Cushioned Ma	53.80	
Shipping	389.52	
<b>DONSFOODCE</b>	<b>DON'S FOOD CENTER, INC.</b>	<b>11.20</b>
Summer reading supplies	11.20	
<b>FLINNS</b>	<b>FLINN SCIENTIFIC INC.</b>	<b>1,072.58</b>
Science supplies	1,072.58	
<b>FLOYDSTRUC</b>	<b>FLOYD'S TRUCK CENTER-FT PIERRE</b>	<b>2,173.64</b>
Annual inspection & repairs	2,173.64	
<b>FRONTLINET</b>	<b>FRONTLINE TECHNOLOGIES GROUP LLC</b>	<b>2,306.25</b>
Evaluation management	1,153.13	
Evaluation management	1,153.12	
<b>GOPHER</b>	<b>GOPHER SPORT</b>	<b>2,197.12</b>
PE supplies	1,428.13	
PE supplies	768.99	
<b>HEALTHQU2</b>	<b>HEALTHEQUITY, INC</b>	<b>200.00</b>
Flex Plan compliance	200.00	
<b>HEALTHQU1</b>	<b>HEALTHEQUITY</b>	<b>4.00</b>
HSA participation fees	4.00	

Vendor Number	Vendor Name	Check Total
HEATCHR	HEATH, CHRIS	176.16
Custodial supplies	176.16	
IMAGINELEA	IMAGINE LEARNING LLC	13,500.00
Imagine Language & Literacy District- Wid	13,500.00	
INFINITECA	INFINITE CAMPUS	500.00
Campus Learning	500.00	
INNOVATIVE	INNOVATIVE OFFICE SOLUTIONS, LLC	3,439.69
Supplies	447.13	
Supplies	122.96	
Toner	421.32	
Supplies	351.17	
Supplies	266.41	
Classroom supplies	64.55	
Classroom supplies	20.30	
Tape	20.60	
Classroom supplies	383.05	
Classroom supplies	17.72	
Art &Band supplies	139.92	
Art &Band supplies	139.93	
Art &Band supplies	99.64	
Art &Band supplies	40.28	
Office supplies	184.00	
Office supplies	184.00	
Classroom supplies	88.10	
Classroom supplies	32.32	
Classroom supplies	225.03	
Tech supplies	93.35	
Library supplies	97.91	
KOHLMA	KOHLMAN, BIERSCHBACH & ANDERSON, LLP	7,820.00
Audit	7,820.00	
LAMBMO	LAMB MOTOR CO., INC.	471.18
Repairs & supplies	471.18	
LAMBSCHEVR	LAMBS CHEVROLET & IMPLEMENT INC	960.86

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
Gas	602.50	
Tire repairs & oil changes	358.36	
LAMBSDISCO	LAMBS DISCOUNT SUPPLY	550.51
Custodial supplies	550.51	
LOGGEATDEA	LOGGE AT DEADWOOD, THE	450.00
Room-Principal's conference	450.00	
LYNNJACKSO	LYNN, JACKSON, SCHULTZ & LEBRUN, P.C.	1,408.50
Legal services	688.00	
Legal services	720.50	
MASTER	MASTER TEACHER, THE	205.95
Graff-gift	205.95	
MCGRAW	MCGRAW-HILL LLC	6,833.06
My Math 2018, Grade K (2 Year)	1,297.80	
My Math 2018, Grade 1 (2 Year)	1,112.40	
My Math 2018, Grade 2 (1 Year)	505.44	
My Math 2018, Grade 3 (2 Year)	988.80	
My Math 2018, Grade 4 (2 Year)	1,050.60	
My Math 2018, Grade 5 (2 Year)	1,236.00	
My Math 2018, Grade 5 (2 Year)	147.63	
Shipping	494.39	
MIDDAKOTA	MID-DAKOTA RURAL WATER SYSTEM	45.00
Water	45.00	
NAVIGATE36	NAVIGATE360, LLC	3,123.09
SEL curriculum	1,041.03	
SEL curriculum	1,041.03	
SEL curriculum	1,041.03	
NORTHSIDES	NORTHSIDE STORAGE	1,080.00
Storage unit rent	1,080.00	
OAHEEL	OAHE ELECTRIC COOPERATIVE INC	114.16
Electricity	114.16	

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
ONIDAWATCH	ONIDA WATCHMAN, THE	619.05
Proceedings	364.45	
Ads	144.60	
Watchdog	110.00	
POOLRAN	POOL, RANDY	114.00
State golf meals	114.00	
RIDDELL	RIDDELL/ALL AMERICAN SPORTS CORP.	2,661.30
18 helmets recertified	1,834.60	
11 helmets recertified	826.70	
ROCHESTER1	ROCHESTER 100 INC	134.20
Nicky's Communication Folders	104.50	
Nicky's Communication Folders-Spanish	29.70	
SAVVASLEAR	SAVVAS LEARNING COMPANY LLC	1,502.28
Math workbooks	1,502.28	
SCHOO3	SCHOOL SPECIALTY, LLC	528.31
Classroom supplies	171.58	
MS science supplies	230.79	
Tag board	125.94	
SDHIGHSCHO	SD HIGH SCHOOL COACHES ASSOCIATION	55.00
Coaches dues	55.00	
SERVAL	SERVALL UNIFORM/LINEN CO	323.68
Towels & mops	323.68	
SFM	SFM	890.00
Worker comp insurance	297.00	
Worker comp insurance	297.00	
Worker comp insurance	296.00	
SIECMAR	SIECK, MARY	246.64
Racks & batteries	229.20	
Bag-tent spikes	17.44	

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
SPHERO	SPHERO	173.28
Mini Blue	50.00	
Mini Green	50.00	
Mini Red	50.00	
Shipping	23.28	
SUTTON1	SUTTON, ALYSSA	4,395.20
Student transportation	4,395.20	
TIGERSFIRE	TIGER'S FIRE EXTINGUISHER INC	1,318.00
Fire extinguisher inspection	1,318.00	
TIMEMANAGE	TIME MANAGEMENT SYSTEMS	160.80
Time clock/leave system	160.80	
VENTURECOM	VENTURE COMMUNICATIONS COOP	940.34
Telephone services	147.37	
Telephone services	46.17	
Telephone services	746.80	
VISA	VISA	4,191.42
Gas	99.85	
ATV repair	201.35	
Room	578.32	
Rooms	835.00	
Custodial supplies	292.89	
AED supplies	1,309.45	
Epic Sports- FB bags	874.56	
WARDSSCIEN	WARD'S SCIENCE	291.54
Biuret Reagent, Solution 1L	19.45	
Benedict's Qualitative Solution 1L	15.35	
Barium Chloride Solution 500mL	16.55	
Calcium Chloride, granular, 500g	13.50	
Lithium Chloride Solution 500mL	15.25	
Potassium Chloride Solution 500mL	10.35	
Sodium Chloride Solution 500mL	8.70	
Strontium Chloride Solution 500mL	10.15	
Isopropyl Alcohol 1L	25.40	
Freight & hazardous charges	156.84	

**BOARD REPORT-2**

Unposted; Batch Description July 2025 School Board Invoices

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
WHEELHOUSE	WHEELHOUSE PLUMBING INC.	539.23
Repairs	539.23	
WHITER	WHITE RIVER SCHOOL DISTRICT	125.00
Dues-Region 2 Supt	125.00	
WHITTAR	WHITE, TARA	30.01
Gas	30.01	
ZANERBLOSE	ZANER-BLOSER, INC.	573.65
Handwriting Student edition workbook	327.80	
Handwriting Student edition workbook	245.85	
Fund Number 10	267,836.39	
Checking Account ID 1	Fund Number 21	CAPITAL OUTLAY FUND
ABOCUSTODI	ABO CUSTODIAL FUND	3,907.46
Innovative-chairs deposit	3,907.46	
ACCESSYST	ACCESS SYSTEMS LEASING	1,283.21
Copier lease	427.74	
Copier lease	427.73	
Copier lease	427.74	
AMAZONCAPI	AMAZON CAPITAL SERVICES	567.02
Welding Technology textbook	21.76	
Welding Technology textbook	29.04	
Welding Technology textbook	22.35	
Welding Technology textbook	384.44	
Welding Technology textbook	38.44	
Welding Technology textbook	25.59	
Welding Technology textbook	45.40	
APPLEINC	APPLE COMPUTER	29,037.00
iPad WI-FI 128GB - Silver	19,440.00	
Logitech Combo Touch Keyboard for iPad	9,597.00	
(		
BLUUMTECHN	BLUUM OF MINNESOTA	3,470.85
Poly Studio X52 All-In-One Video Bard -	3,470.85	

**BOARD REPORT-2**

Unposted; Batch Description July 2025 School Board Invoices

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
BSNSPORTS	BSN SPORTS, LLC	11,233.18
FB uniforms	11,233.18	
FIRSTDAKOT	FIRST DAKOTA ENTERPRISES	126,188.00
MPR ceiling project	126,188.00	
INTELLIGEN	INTELLIGENT MARKING USA INC. dba TURF TANK	8,850.00
Turk tank marking system	8,850.00	
RIDDELL	RIDDELL/ALL AMERICAN SPORTS CORP.	10,065.95
Helmets	8,395.95	
Shoulder pads	1,670.00	
RIVERSIDET	RIVERSIDE TECHNOLOGIES INC	6,643.00
HP 840 Touch	6,643.00	
VISA	VISA	1,274.64
Exploring Woodworking, student textbook	1,082.05	
Mechanical Drawing, student textbooks (1	192.59	
WEATHE	WEATHER ALL ROOFING, INC.	25,908.00
MPR roof repair	25,908.00	
WHEELHOUSE	WHEELHOUSE PLUMBING INC.	12,703.03
MPR diffusers & ducts	12,703.03	
Fund Number 21	241,131.34	
Checking Account ID 1	Fund Number 22	SPECIAL EDUCATION FUND
DYKSTRA	DYKSTRA, DANA	2,185.30
PT services	2,185.30	
INNOVATIVE	INNOVATIVE OFFICE SOLUTIONS, LLC	354.07
Supplies	17.84	
Classroom supplies	239.71	
Tech supplies	14.07	
Toner	82.45	

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
PEARSON	NCS PEARSON, INC.	163.20
Vineland-3 Comprehensive Level Admin Rep	5.25	
Shipping	0.34	
Shipping	9.66	
PLS-5 Record Forms	87.75	
GFTA-3 Record Forms	60.20	
PRESENCELE	PRESENCE LEARNING, INC.	179.22
OT services	179.22	
SUPERD	SUPER DUPER PUBLICATIONS	141.91
Jumping Jack	39.98	
Webber Photo Cards - Story Retell	21.95	
Webber Inferencing Big Deck 2	49.99	
Gooey Louie	29.99	
WHITTAR	WHITE, TARA	12.65
Supplies	12.65	
Fund Number 22	<u>3,036.35</u>	
Checking Account ID 1	512,004.08	
Checking Account ID 2	Fund Number 51	FOOD SERVICE FUND
INFINITECA	INFINITE CAMPUS	518.40
Lunch software license & support	518.40	
Fund Number 51	<u>518.40</u>	
Checking Account ID 2	518.40	

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
Checking Account ID 1	Fund Number 10 GENERAL FUND	
AMAZONCAPI	AMAZON CAPITAL SERVICES	472.47
1 book	6.99	
HS science supplies-cups	55.83	
MS science supplies	69.20	
MS science supplies	37.97	
MS science supplies	302.48	
BANDSH	BAND SHOPPE	161.45
Plastic Shako Hat Box - black	139.50	
Shipping	21.95	
DICKBL	DICK BLICK	1,426.25
Art supplies	540.16	
Art supplies	540.16	
Art supplies	345.93	
INNOVATIVE	INNOVATIVE OFFICE SOLUTIONS, LLC	1,144.85
Classroom supplies	235.78	
Tech supplies	31.46	
Office supplies	67.10	
Toner	395.20	
Paper & supplies	209.05	
Paper & supplies	206.26	
MONTAN	MONTANA DAKOTA UTILITIES CO.	545.36
Natural gas	26.35	
Natural gas	24.68	
Natural gas	25.10	
Natural gas	469.23	
OAHEEL	OAHE ELECTRIC COOPERATIVE INC	85.86
Electricity	85.86	
RADIOACCOU	RADIO ACCOUNTING SERVICE	840.00
Back to School ads	840.00	
SCHOOLMATE	SCHOOL MATE	706.00
Planners	243.75	
Planners	243.75	

**BOARD REPORT-2**

Unposted; Batch Description July 2025 Additional School Board Invoices

Vendor Number	Vendor Name	Check Total
Detail Description	Amount	
Planners	218.50	
STEVEWEISS	STEVE WEISS MUSIC	29.90
Pearl Marching Case Replacement Straps w	29.90	
STUMPDADDY	STUMP DADDY	128.00
Stump grinding	128.00	
VISA	VISA	680.36
Accu-Cut-roll	137.35	
Flags	399.01	
Ellii subscription renewal	48.00	
Ellii subscription renewal	48.00	
Ellii subscription renewal	48.00	
Fund Number 10	6,220.50	
Checking Account ID 1	Fund Number 21	CAPITAL OUTLAY FUND
ACCESSYST	ACCESS SYSTEMS LEASING	1,617.63
Copier lease	539.21	
Copier lease	539.21	
Copier lease	539.21	
Fund Number 21	1,617.63	
Checking Account ID 1	Fund Number 22	SPECIAL EDUCATION FUND
INNOVATIVE	INNOVATIVE OFFICE SOLUTIONS, LLC	28.48
Classroom supplies	28.48	
Fund Number 22	28.48	
Checking Account ID 1	7,866.61	
Checking Account ID 2	Fund Number 51	FOOD SERVICE FUND
ABOSCHOOLS	ABO SCHOOLS	4,804.60
Reimb FS July PR	4,804.60	
Fund Number 51	4,804.60	
Checking Account ID 2	4,804.60	

SCHOOL BOARD PAYROLL  
July 14, 2025

Scott Currier	School Board meetings	\$300.00
Robert Graff	School Board meetings	\$400.00
Megan Jaeger	School Board meetings & mileage	\$507.20
Ryan Olson	School Board meetings	\$300.00
Randy Pool	School Board meetings & mileage	\$507.20
Cheri Wittler	School Board meetings	\$200.00
Heather Yackley	School Board meetings & mileage	\$467.00

## Superintendent/HS Principal Report, July 2025:

- Summer Project Updates:
  - Football Light Pole Project- 15 of the 16 lights have been installed, one was damaged in shipment here. We did incur some minor sprinkler system damage along the south side of the football field from the tele-handler lift having to go through that area to do the install. Everything has been repaired, and the maintenance crew is working on fixing the trenches.
  - MPR Gym- Completed!
  - North Parking Lot Cement Project- As of writing this report, work has not yet begun, we are in contact with a second contractor to see if they are available to come and complete the project prior to the start of school.
  - City Crew is waiting on some final materials to begin the storm sewer diversion project with the football field drainage. I expect that project to start soon!
  - We have installed a light pole and are awaiting installation of some additional street lighting behind the MPR parking area and the school dumpsters.
  - We are in the process of replacing the ventilation hood in the kitchen as well. The estimate was \$10,950 for the project.
- Agar Hall- No change from last month, as of this report, we are still waiting for the City of Agar to take over the title for the Agar Hall from the State American Legion. Once that is complete, I will contact our Agar Hall Committee for negotiation of a lease.
- I will be at the State Superintendent Conference in Chamberlain, Monday, July 21, through Wednesday, July 23.
- On Monday, August 4, at 6:30 pm, we will have our Fall Parent/Student Sports Organization Meetings in the main gym.
- The ASBSD Joint Convention is in Sioux Falls, Thursday and Friday, August 7<sup>th</sup> & 8<sup>th</sup>. We do have rooms reserved. If there are any board members who would like to attend, please let me know, and I will get you registered. This is a great professional development opportunity that touches on so many of the current topics in education in South Dakota. It is an outstanding networking opportunity to meet other board members across the state and learn about the business they are conducting in their districts as well!
- Fall staff in-service will run August 12<sup>th</sup> through August 14<sup>th</sup>. One change this year, we are conducting our K-12 Open House from 5:00 pm to 8:00 pm and I want to personally invite all board members to consider attending and being available to meet with our patrons!
- Reminder that first day of the 2025-26 school year is Tuesday, August 19 and it is a 12:30 pm dismissal, lunch will be served as well.
- We are currently exploring options to replace our 2013 four-wheeler, it was out of commission for the last six months as we tried to get it repaired. It has now been fixed, and we feel like this would be the appropriate time to look at potentially trading it in for a newer model.

**1-25-7. REFERRAL TO OMC.** Upon receiving a referral from a state's attorney or the attorney general, the South Dakota Open Meetings Commission shall examine the complaint and investigatory file submitted by the state's attorney or the attorney general and shall also consider signed written submissions by the persons or entities that are directly involved. Based on the investigatory file submitted by the state's attorney or the attorney general and any written responses, the commission shall issue a written determination on whether the conduct violates this chapter, including a statement of the reasons therefor and findings of fact on each issue and conclusions of law necessary for the proposed decision. The final decision shall be made by a majority of the commission members, with each member's vote set forth in the written decision. The final decision shall be filed with the attorney general and shall be provided to the public entity and or public officer involved, the state's attorney, and any person that has made a written request for such determinations. If the commission finds a violation of this chapter, the commission shall issue a public reprimand to the offending official or governmental entity. However, no violation found by the commission may be subsequently prosecuted by the state's attorney or the attorney general. All findings and public censures of the commission shall be public records pursuant to § 1-27-1. Sections 1-25-6 to 1-25-9, inclusive, are not subject to the provisions of chapter 1-26.

**1-25-8. OMC MEMBERS.** The South Dakota Open Meeting Commission shall be comprised of five state's attorneys appointed by the attorney general. Each commissioner shall serve at the pleasure of the attorney general. A chair of the commission shall be chosen annually from the membership of the commission by a majority of its members.

**1-25-12. DEFINITIONS.** Terms used in this chapter mean:

(1) "Political subdivision," any association, authority, board, commission, committee, council, task force, school district, county, city, town, township, or other local government entity that is created or appointed by statute, ordinance, or resolution and is vested with the authority to exercise any sovereign power derived from state law;

(2) "Public body," any political subdivision and the state;

(3) "Official meeting," any meeting of a quorum of a public body at which official business or public policy of that public body is discussed or decided by the public body, whether in person or by means of teleconference;

(4) "Teleconference," information exchanged by any audio, video, or electronic medium, including the internet;

(5) "State," each board, commission,

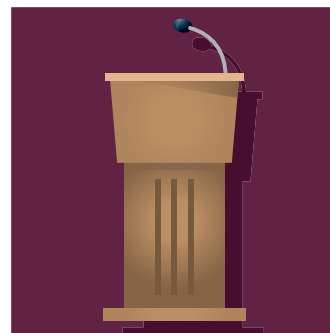
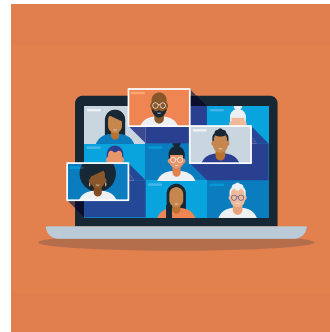
department, or agency of the State of South Dakota. The term, state, does not include the Legislature.

**1-27-1.16. MEETING PACKETS AND MATERIALS.**

If a meeting is required to be open to the public pursuant to § 1-25-1 and if any printed material relating to an agenda item of the meeting is prepared or distributed by or at the direction of the governing body or any of its employees and the printed material is distributed before the meeting to all members of the governing body, the material shall either be posted on the governing body's website or made available at the official business office of the governing body at least twenty-four hours prior to the meeting or at the time the material is distributed to the governing body, whichever is later. If the material is not posted to the governing body's website, at least one copy of the printed material shall be available in the meeting room for inspection by any person while the governing body is considering the printed material. However, the provisions of this section do not apply to any printed material or record that is specifically exempt from disclosure under the provisions of this chapter or to any printed material or record regarding the agenda item of an executive or closed meeting held in accordance with § 1-25-2. A violation of this section is a Class 2 misdemeanor. However, the provisions of this section do not apply to printed material, records, or exhibits involving contested case proceedings held in accordance with the provisions of chapter 1-26.

**1-27-1.17. DRAFT MINUTES.** The unapproved, draft minutes of any public meeting held pursuant to § 1-25-1 that are required to be kept by law shall be available for inspection by any person within ten business days after the meeting. However, this section does not apply if an audio or video recording of the meeting is available to the public on the governing body's website within five business days after the meeting. A violation of this section is a Class 2 misdemeanor. However, the provisions of this section do not apply to draft minutes of contested case proceedings held in accordance with the provisions of chapter 1-26.

**1-27-1.18. WORKING GROUP REPORTS.** Any final recommendations, findings, or reports that result from a meeting of a committee, subcommittee, task force, or other working group which does not meet the definition of a political subdivision or public body pursuant to § 1-25-1, but was appointed by the governing body, shall be reported in open meeting to the governing body which appointed the committee, subcommittee, task force, or other working group. The governing body shall delay taking any official action on the recommendations, findings, or reports until the next meeting of the governing body.



# Conducting the Public's Business in Public

A guide to South Dakota's Open Meetings Laws  
*(Revised 2023)*

Prepared by:  
S.D. Attorney General's Office  
*in partnership with the*  
S.D. NewsMedia Association

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**Q: WHAT ARE SOUTH DAKOTA'S OPEN MEETINGS LAWS?**

**A:** South Dakota's open meetings laws embody the principle that the public is entitled to the greatest possible information about public affairs and are intended to encourage public participation in government. SDCL Ch. 1-25 requires that official meetings of public bodies must be public and advance notice is to be given of such meetings. The statutes define an "official meeting" as one where a quorum of the public body is present and at which official business or public policy of the body is discussed or decided. Openness in government is encouraged.

**Q: WHO DOES THE OPEN MEETINGS LAWS APPLY TO?**

**A:** The open meetings laws apply to all public bodies "of the state and its political subdivisions." SDCL 1-25-1. This includes cities, counties, school boards and other public bodies created by ordinance or resolution, such as appointed boards, task forces, and committees, so long as they have authority to exercise sovereign power. SDCL 1-25-12(1). Although no court decisions have been issued on the subject, this probably does not include bodies that serve only in an advisory capacity. The State Constitution allows the Legislature and the Unified Judicial System to create rules regarding their own separate functions.

**Q: ARE TELECONFERENCES CONSIDERED PUBLIC MEETINGS?**

**A:** Yes. The open meetings laws allow meetings, including executive or closed meetings, to be conducted by teleconference – defined as an exchange of information by audio, video, or electronic means (including the internet) – if a place is provided for the public to participate. In addition,

for teleconferences where less than a quorum of the public body is present at the location open to the public, arrangements must also be made for the public to listen by telephone or internet (except for portions of meetings properly closed for executive sessions). The media and public must be notified of teleconference meetings under the same notice requirements as any other meeting.

**Q: HOW ARE THE PUBLIC AND MEDIA NOTIFIED WHEN PUBLIC BUSINESS IS BEING DISCUSSED?**

**A:** SDCL 1-25-11 requires that all political subdivisions (except the state and its boards, commissions, or departments as provided in § 1-25-1.3) prominently post a notice and copy of the proposed agenda at the political subdivision's principal office. At a minimum, the proposed agenda must include the date, time, and location of the meeting and must be visible, readable, and accessible to the public for 24 continuous hours immediately preceding the meeting. Also, if the political subdivision has its own website, the notice must be posted on the website upon dissemination of the notice. For special or rescheduled meetings, political subdivisions must comply with the regular meeting notice requirements as much as circumstances permit. The notice must be delivered in person, by mail, by email, or by telephone to all local news media who have asked to be notified. It is good practice for local media to renew requests for notification of special or rescheduled meetings at least annually.

SDCL 1-25-1.3 varies slightly from SDCL 1-25-11 and requires the State and its boards, commissions, or departments to give notice by posting a proposed agenda at least 72 continuous hours before a meeting is scheduled to start (this does not include any weekend or legal holiday). The State is also required to give notice of a public meeting by posting its proposed agenda on <http://boardsandcommissions.sd.gov>.

The requirement to provide one or more places for the public to listen to the teleconference does not apply to official meetings closed to the public pursuant to specific law.

**1-25-2. EXECUTIVE SESSION.** Executive or closed meetings may be held for the sole purposes of:

(1) Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee. The term, employee, does not include any independent contractor;

(2) Discussing the expulsion, suspension, discipline, assignment of or the educational program of a student or the eligibility of a student to participate in interscholastic activities provided by the South Dakota High School Activities Association;

(3) Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters;

(4) Preparing for contract negotiations or negotiating with employees or employee representatives;

(5) Discussing marketing or pricing strategies by a board or commission of a business owned by the state or any of its political subdivisions, when public discussion may be harmful to the competitive position of the business; or

(6) Discussing information pertaining to the protection of public or private property and any person on or within public or private property specific to:

(a) Any vulnerability assessment or response plan intended to prevent or mitigate criminal acts;

(b) Emergency management or response;

(c) Public safety information that would create a substantial likelihood of endangering public safety or property, if disclosed;

(d) Cyber security plans, computer, communications network schema, passwords, or user identification names;

(e) Guard schedules;

(f) Lock combinations;

(g) Any blueprint, building plan, or infrastructure record regarding any building or facility that would expose or create vulnerability through disclosure of the location, configuration, or security of critical systems of the building or facility; and

(h) Any emergency or disaster response plans or protocols, safety or security audits or reviews, or lists of emergency or disaster response personnel or material; any location or listing of weapons or ammunition; nuclear, chemical, or biological agents; or other military or law enforcement equipment or personnel.

However, any official action concerning the matters pursuant to this section shall be made

at an open official meeting. An executive or closed meeting must be held only upon a majority vote of the members of the public body present and voting, and discussion during the closed meeting is restricted to the purpose specified in the closure motion. Nothing in § 1-25-1 or this section prevents an executive or closed meeting if the federal or state Constitution or the federal or state statutes require or permit it. A violation of this section is a class 2 misdemeanor.

**9-34-19. EXECUTIVE SESSIONS (MUNICIPAL AND COUNTIES).** Any documentary material or data compiled or received by a municipal corporation, county, or an economic development corporation receiving municipal or county funds, for the purpose of furnishing assistance to a business, to the extent that such material or data consists of trade secrets or commercial or financial information regarding the operation of such business, is not a public record. Any discussion or consideration of such trade secrets or commercial or financial information by a municipal corporation or county may be done in executive session closed to the public.

**1-25-6. DUTY OF STATE'S ATTORNEY.** If a complaint alleging a violation of chapter 1-25 is made pursuant to § 23A-2-1, the state's attorney shall take one of the following actions:

(1) Prosecute the case pursuant to Title 23A;

(2) Determine that there is no merit to prosecuting the case. Upon doing so, the state's attorney shall send a copy of the complaint and any investigation file to the attorney general. The attorney general shall use the information for statistical purposes and may publish abstracts of such information, including the name of the government body involved for purposes of public education; or

(3) Send the complaint and any investigation file to the South Dakota Open Meetings Commission for further action.

**1-25-6.1. DUTY OF STATE'S ATTORNEY (COUNTY COMMISSION ISSUES).** If a complaint alleges a violation of this chapter by a board of county commissioners, the state's attorney shall take one of the following actions:

(1) Prosecute the case pursuant to Title 23A;

(2) Determine that there is no merit to prosecuting the case. The attorney general shall use the information for statistical purposes and may publish abstracts of the information as provided by § 1-25-6;

(3) Send the complaint and any investigation file to the South Dakota Open Meetings Commission for further action; or

(4) Refer the complaint to another state's attorney or to the attorney general for action pursuant to § 1-25-6.

**PERTINENT S.D. OPEN MEETINGS STATUTES**  
(other specific provisions may apply depending on the public body involved)

**1-25-1. OPEN MEETINGS.** The official meetings of the state and its political subdivisions are open to the public unless a specific law is cited by the state or the political subdivision to close the official meeting to the public.

It is not an official meeting of one public body if its members provide information or attend the official meeting of another public body for which the notice requirements of § 1-25-1.1 or 1-25-1.3 have been met. It is not an official meeting of a public body if its members attend a press conference called by a representative of the public body.

For any event hosted by a nongovernmental entity to which a quorum of the public body is invited and public policy may be discussed, but the public body does not control the agenda, the political subdivision may post a public notice of a quorum, in lieu of an agenda. The notice of a quorum shall meet the posting requirements of § 1-25-1.1 or 1-25-1.3 and shall contain, at a minimum, the date, time, and location of the event.

The public body shall reserve at every official meeting a period for public comment, limited at the public body's discretion as to the time allowed for each topic and the total time allowed for public comment but not so limited as to provide for no public comment.

Public comment is not required at official meetings held solely for the purpose of meeting in executive session, an inauguration, swearing in of newly elected officials, or presentation of an annual report to the governing body regardless of whether or not such activity takes place at the time and place usually reserved for a regularly scheduled meeting.

If a quorum of township supervisors, road district trustees, or trustees for a municipality of the third class meet solely for purposes of implementing previously publicly adopted policy; carrying out ministerial functions of that township, district, or municipality; or undertaking a factual investigation of conditions related to public safety; the meeting is not subject to the provisions of this chapter.

A violation of this section is a Class 2 misdemeanor.

**1-25-1.1. PUBLIC NOTICE OF POLITICAL SUBDIVISIONS.** Each political subdivision shall provide public notice, with proposed agenda, that is visible, readable, and accessible for at least an entire, continuous twenty-four hours immediately preceding any official meeting, by posting a copy of the notice, visible to the public, at the principal office of the political subdivision holding the meeting. The proposed agenda shall include the date, time, and location of the meeting. The notice shall also be posted on the political subdivision's website upon dissemination of the notice, if a

website exists. For any special or rescheduled meeting, the information in the notice shall be delivered in person, by mail, by email, or by telephone, to members of the local news media who have requested notice. For any special or rescheduled meeting, each political subdivision shall also comply with the public notice provisions of this section for a regular meeting to the extent that circumstances permit. A violation of this section is a Class 2 misdemeanor.

**1-25-1.3. PUBLIC NOTICE OF STATE.** The state shall provide public notice of a meeting by posting a copy of the proposed agenda at the principal office of the board, commission, or department holding the meeting. The proposed agenda shall include the date, time, and location of the meeting, and be visible, readable, and accessible to the public. The agenda shall be posted at least seventy-two hours before the meeting is scheduled to start according to the agenda. The seventy-two hours does not include Saturday, Sunday, or legal holidays. The notice shall also be posted on a state website, designated by the commissioner of the Bureau of Finance and Management. For any special or rescheduled meeting, the information in the notice shall be delivered in person, by mail, by email, or by telephone, to members of the local news media who have requested notice. For any special or rescheduled meeting, the state shall also comply with the public notice provisions of this section for a regular meeting to the extent that circumstances permit. A violation of this section is a Class 2 misdemeanor.

**1-25-1.5. TELECONFERENCE MEETING.** Any official meeting may be conducted by teleconference. A teleconference may be used to conduct a hearing or take final disposition regarding an administrative rule pursuant to § 1-26-4. A member is deemed present if the member answers present to the roll call conducted by teleconference for the purpose of determining a quorum. Each vote at an official meeting held by teleconference may be taken by voice vote. If any member votes in the negative, the vote shall proceed to a roll call vote.

**1-25-1.6. TELECONFERENCE PARTICIPATION.** At any official meeting conducted by teleconference, there shall be provided one or more places at which the public may listen to and participate in the teleconference meeting. For any official meeting held by teleconference, that has less than a quorum of the members of the public body participating in the meeting who are present at the location open to the public, arrangements shall be provided for the public to listen to the meeting via telephone or internet.

**Q: WHO ARE LOCAL NEWS MEDIA?**

**A:** There is no definition of "local news media" in SDCL ch. 1-25. "News media" is defined in SDCL 13-1-57 generally as those personnel of a newspaper, periodical, news service, radio station, or television station regardless of the medium through which their content is delivered. The Attorney General is of the opinion that "local news media" is all news media – broadcast and print – that regularly carry news to the community.

**Q: IS A PUBLIC COMMENT PERIOD REQUIRED AT PUBLIC MEETINGS?**

**A:** Yes. Public bodies are required to provide at every official meeting a period of time on their agenda for public comment. Each public body has the discretion to limit public comment as to the time allowed for each topic commented on, and as to the total time allowed for public comment. A public comment period is not required for meetings held solely for the purpose of executive session.

**Q: CAN PUBLIC MEETINGS BE RECORDED?**

**A:** Yes, SDCL 1-25-11 requires public bodies to allow recording (audio or video) of their meetings if the recording is reasonable, obvious, and not disruptive. This requirement does not apply to those portions of a meeting confidential or closed to the public.

**Q: WHEN CAN A MEETING BE CLOSED TO THE PUBLIC AND MEDIA?**

**A:** SDCL 1-25-2 allows a public body to close a meeting for the following purposes: 1) to discuss personnel issues pertaining to officers or employees; 2) consideration of the performance or discipline of a student, or the student's participation in interscholastic activities; 3) consulting with legal counsel, or reviewing communications from legal counsel

about proposed or pending litigation or contractual matters; 4) employee contract negotiations; 5) to discuss marketing or pricing strategies of a publicly-owned competitive business; or 6) to discuss information related to the protection of public or private property such as emergency management response plans or other public safety information. The statute also recognizes that executive session may be appropriate to comport with other laws that require confidentiality or permit executive or closed meetings. Federal law pertaining to students and medical records will also cause school districts and other entities to conduct executive sessions or conduct meetings to refrain from releasing confidential information. Meetings may also be closed by cities and counties for certain economic development matters. SDCL 9-34-19. Note that SDCL 1-25-2 and SDCL 9-34-19 do not require meetings be closed in any of these circumstances. Any official action based on discussions in executive session must, however, be made at an open meeting.

**Q: WHAT IS THE PROPER PROCEDURE FOR EXECUTIVE SESSIONS?**

**A:** Motions for executive sessions or federal law allowing for the executive session i.e. "pursuant to SDCL 1-25-2(3)." Also, best practice to avoid public confusion would be that public bodies explain the reason for going into executive session. For example, the motion might state "motion to go into executive session pursuant to SDCL 1-25-2(1) for the purposes of discussing a personnel matter;" or "motion to go into executive session pursuant to SDCL 1-25-2(3) for the purposes of consulting with legal counsel." Discussion in the executive session must be strictly limited to the announced subject. No official votes may be taken on any matter during an executive session. The public body must return to open session before any official action can be taken. Board members could be held personally liable for the results of an official vote

taken illegally during an executive session. For example, a contract approved only during an executive session could be found void and the board members could be required to repay any public funds spent under the contract.

**Q: WHAT HAPPENS IF THE MEDIA OR PUBLIC IS IMPROPERLY EXCLUDED FROM A MEETING OR OTHER VIOLATIONS OF THE OPEN MEETING LAWS OCCUR?**

**A:** Excluding the media or public from a meeting that has not been properly closed subjects the public body or the members involved to: (a) prosecution as a Class 2 misdemeanor punishable by a maximum sentence of 30 days in jail, a \$500 fine or both; or (b) a reprimand by the Open Meeting Commission (“OMC”). The same penalties apply if the agenda for the meeting is not properly posted, or other open meeting violations occur.

Also, action taken during any meeting that is not open or has not been properly noticed could, if challenged, be declared null and void. It could even result in personal liability for members of the governing body involved, depending upon the action taken.

**Q: HOW ARE ISSUES REFERRED TO THE OPEN MEETINGS COMMISSION (“OMC”)?**

**A:** Persons alleging violations of the open meetings laws must make their complaints with law enforcement officials in the county where the offense occurred. After a signed and notarized complaint is made under oath, and any necessary investigation is conducted, the State’s Attorney may: (a) prosecute the case as a misdemeanor; (b) find that the matter has no merits and file a report with the Attorney General for statistical purposes; or (c) forward the complaint to the OMC for a determination. The OMC is comprised of five State’s Attorneys appointed by the Attorney General. The OMC examines whether a violation has occurred and makes written public findings explaining its reasons. If you have questions on the procedures or status

of a pending case, you may contact the Attorney General’s Office at 605-773-3215 to talk to an assistant for the OMC. Procedures for the OMC are posted on the website for the Office of Attorney General. <http://atg.sd.gov/>.

**Q: WHAT DOES THE TERM “SOVEREIGN POWER” MEAN?**

**A:** The open meetings laws do not define this term, but it generally means the power to levy taxes, impose penalties, make special assessments, create ordinances, abate nuisances, regulate the conduct of others, or perform other traditional government functions. The term may include the exercise of many other governmental functions. If an entity is unclear whether it is exercising “sovereign power” it should consult with legal counsel.

**Q: MAY AGENDA ITEMS BE CONSIDERED IF THEY ARE ADDED LESS THAN 24 HOURS BEFORE A MEETING?**

**A:** Proposed agendas for public meetings must be posted at least 24 hours in advance of the meeting. The purpose of providing advance notice of the topics to be discussed at a meeting is to provide information to interested members of the public concerning the governing body’s anticipated business. Typically, the public body adopts the final agenda upon convening the meeting. At the time the final agenda is adopted, the governing body may add or delete agenda items and may also change the order of business. See *In re Yankton County Commission, Open Meetings Commission Decision # 20-03*, December 31, 2020. New items cannot be added after the agenda has been adopted by the governing body. Public bodies are strongly encouraged to provide at least 24 hours’ notice of all agenda items so as to be fair to the public and to avoid dispute. For special or rescheduled meetings, public bodies are to comply to the extent circumstances permit. In other words, posting less than 24 hours in advance may be permissible in emergencies.

**Q: ARE EMAIL DISCUSSIONS “MEETINGS” FOR PURPOSES OF THE OPEN MEETINGS LAWS?**

**A:** The definition of an “official meeting” in SDCL 1-25-12(3) references teleconferences. The definition of a “teleconference” in SDCL 1-25-12(4) includes the exchange of information via the internet or any other electronic medium. The analysis of these two definitions leads to the conclusion that email discussions that include a quorum of a public body and which discuss the official business of that body could be considered “meetings” for purposes of the open meetings laws. Email participation in scheduling or similar activity would not, under this analysis, constitute a public meeting.

**Q: WHAT RECORDS MUST BE AVAILABLE TO THE PUBLIC IN CONJUNCTION WITH PUBLIC MEETINGS?**

**A:** SDCL 1-25-1.4 requires state boards, commissions, or departments to make public meeting materials available on <http://boardsandcommissions.sd.gov>. SDCL 1-27-1.16 requires that any other public body must post meeting materials on the public body’s website or make those materials available to the public at least twenty-four hours prior to the hearing or when made available to the members of the public body, whichever is later. Finally, SDCL 1-27-1.17 requires that draft minutes of public meetings must be made available to the public at the principal place of business for the public body within 10 business days after the meeting (or made available on the website for the public body within five business days). These laws are in addition to any specific requirements for public bodies (i.e., publication requirements in state laws pertaining to cities, counties, or school districts). Enforcement of public records laws contained in SDCL Ch. 1-27 are handled by separate procedures found in SDCL 1-27-35, et. seq. rather than the open meeting procedures described above. Violations of SDCL 1-27-1.16 and 1-27-1.17 are also Class 2 misdemeanors.

**Q: WHAT REQUIREMENTS APPLY TO TASK FORCES, COMMITTEES AND WORKING GROUPS?**

**A:** Task forces and committees that exercise “sovereign power,” and are created by statute, ordinance, or proclamation are required to comply with the open meetings laws. SDCL 1-25-12(1). Task forces, committees, and working groups that are not created by statute, ordinance, or proclamation, or are advisory only, may not be subject to the open meetings laws, but are encouraged to comply to the extent possible when public matters are discussed. Ultimately, if such advisory task forces, committees and working groups present any reports or recommendations to public bodies, the public bodies must wait until the next meeting (or later) before taking final action on the recommendations. SDCL 1-27-1.18.

# ABO School District iPad, Computer, and other Technology Devices Policies, Procedures, and Information Handbook & Student Acceptable Use Policies

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ABO School District  
iPad/computer/ and other technological Policies, Procedures, and Information

*The focus of the use of technology at Sully Buttes High School is to provide tools and resources to the 21st Century Learner. Excellence in education requires that technology is seamlessly integrated throughout the educational program. Increasing access to technology is essential to prepare students for a life of learning using different technological tools of the 21st Century within the school and classroom. The individual use of these tools is a way to empower students to maximize their full potential and to prepare them for college and the workplace.*

*Learning results from continuous dynamic interaction among students, educators, parents and the extended community. Technology immersion does not diminish the vital role of the teacher. To the contrary, it transforms the teacher from a director of learning to a facilitator of learning. Effective teaching and learning with technological tools integrates technology into the curriculum anytime, anyplace.*

*The policies, procedures, and information within this document apply to all technological tools used at Sully Buttes High School, including any device considered by the administration to come under this policy. Teachers may set additional requirements for use within their classroom.*

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11. Student Acceptance of the iPad and Acceptable Use Policy

## 1. Receiving & Returning iPads

- 1.1 Distribution: iPads are issued at the start of each school year.
- 1.2 Check-In: iPads, cases, and accessories must be returned at year-end or upon withdrawal. Equipment must be in good working condition.
- 1.3 Non-Return Policy: Failure to return equipment will result in charges equivalent to replacement cost. Theft may be reported to law enforcement.
- 1.4 Summer Use: Chargers may be retained for summer school or dual credit; all items must be returned at graduation or withdrawal.

## 2. iPad Care Guidelines

- 2.1 General Care: Students are responsible for maintaining their devices. iPads must remain in school-issued cases and be kept clean, charged, and damage-free.
- 2.1 Carrying and Storing Guidelines: Always carry the iPad in the school-issued protective case. Avoid excess pressure in backpacks. Do not leave iPads in vehicles when temperatures are below 35°F or above 80°F.
- 2.3 Screen Protection: Never lean on or place objects near the iPad screen. Use soft cloths only for cleaning—no chemicals.

## 3. iPad Use at School

Daily Expectations: Bring fully charged iPads to class. Failure to do so repeatedly may result in restricted access.

- 3.1 Left at Home: Frequent offenses (three or more) result in check-out requirements.
- 3.2 Repair and Loaners: Loaner devices may be available; report issues promptly.
- 3.3 Charging: Charge devices each night. Repeat issues result in administrative intervention.
- 3.4 Inappropriate Media: Guns, drugs, profanity, and inappropriate content on screensavers are prohibited.
- 3.5 Apps & Games: Only pre-approved apps allowed. Sound must remain off unless used for learning.
- 3.6 Internet Access: Use only the district network during the school day. Do not bypass filters.

## 4. Saving & Managing Work

- 4.1 Cloud Backup: Students are responsible for saving files to OneDrive. Mechanical failures are not valid excuses for late work.
- 4.2 Connectivity Disclaimer: Network uptime is not guaranteed; plan accordingly.

## 5. Software Guidelines

- 5.1 Preloaded Software: Do not delete or modify required apps.
- 5.2 App Installation: Only staff-approved apps may be installed.
- 5.3 Inspection & Compliance: Devices are subject to random checks. Non-compliance results in device reformatting and potential disciplinary action.

5.4 Software Updates: Students may be required to turn in devices for updates.

## 6. Acceptable Use Policy (AUP)

### Overview

The Children's Internet Protection Act (CIPA) mandates that public schools protect students from harmful online content. This Acceptable Use Policy outlines the guidelines for responsible and secure use of school-issued technology and the district's network.

### Definition of Network

The term "Network" includes all Sully Buttes School District devices, local and wide area networks, wireless access, internet services, communication systems, and any off-site access via school-owned equipment.

### Scope of Use

All students and staff must use the district's network and devices to support the school's mission of education and personal growth. Access is a privilege—not a right—and subject to oversight and revocation.

### Permitted Use

- Educational tasks, assignments, research, and collaborative learning
- Access to approved communication tools and educational content
- Responsible personal use by students that does not interfere with their duties as a student or violate district policy

### Prohibited Activities

- Accessing, producing, or distributing obscene or harmful content, including pornography, graphic violence, or hate speech
- Cyberbullying, harassment, threats, or creating false and damaging statements about others
- Attempting to hack, bypass, or disable district security or content filters
- Using anonymous accounts, fake identities, or sharing passwords
- Recording or sharing unauthorized images, videos, or audio of students or staff
- Commercial activity, unauthorized fundraising, political lobbying
- Downloading or streaming large files not required for academic work

### Internet Safety and Student Privacy

- Students may not disclose personal information (name, address, phone, etc.) online
- Online activity is monitored and filtered for safety and compliance
- Devices must not be used to access alternate networks (e.g., hotspots) during school hours

### Device & Network Monitoring

All use of school-owned devices and access to the network is subject to monitoring. School devices can be inspected by school personnel without notice. Personal devices used during

school functions are also subject to search by school administrators and law enforcement officers in cases of suspected violations or illegal activity.

#### Consequences for Violations

- Temporary or permanent revocation of network or device privileges
- Disciplinary action, including suspension or expulsion
- Referral to law enforcement when appropriate

### 7. Protection & Storage

7.1 Device Labeling: All iPads are labeled by the district, for students and staff to be able to recognize who's iPad it is, and is not to be removed from the device.

7.2 Secure Storage: Devices should be stored in locked lockers or checked in with staff. Do not leave devices in vehicles or in extreme temperatures.

7.3 Unattended Devices: Leaving devices in unsupervised areas will result in consequences and possible loss of privileges.

### 8. Repairs & Replacement

8.1 Damage Accountability: Students are financially responsible for any damage or loss.

8.2 Intentional Damage: Will result in full replacement costs and potential disciplinary action.

8.3 Lost/Stolen Devices: Require police report or full payment.

### 9. Fines Summary

- Broken Screen: \$75
- Lost/Unfixable iPad: \$290 + Case
- Damaged/Lost Case: \$100
- Charging Block: \$20
- Charging Cord: \$5

### 10. iPad Protection Plan

- Optional insurance may be purchased by families. Contact your insurance provider for policy riders and deductible information.

### 11. Student Acceptance of the iPad and Acceptable Use Policy

- By signing the ABO Student Handbook, the student acknowledges and agrees to abide by the iPad Policy and Acceptable Use Policy. Use of school-issued technology signifies acceptance of all terms and conditions outlined in this handbook.

Elementary Handbook Changes:

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Page numbers when finished

Pg 5

Curriculum updates and lunch/activity ticket prices

Pg 6-7

Absences and removal of board excusal process (align with MS/HS handbook)

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DOH recommendation

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Months for shorts

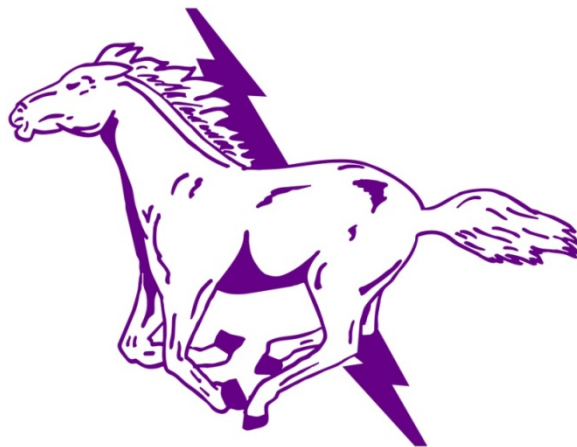
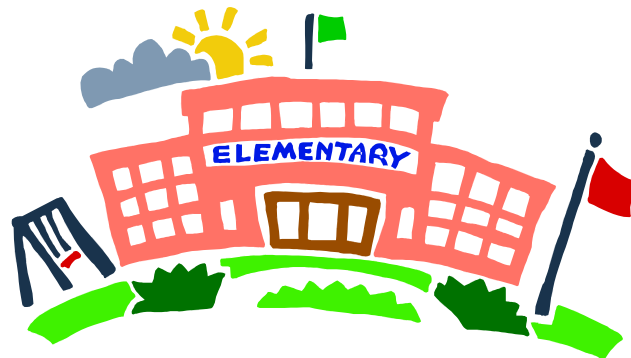
# ELEMENTARY SCHOOL

## *STUDENT HANDBOOK*

**2025-2026**

**Agar-Blunt-Onida School District 58-3**

*<http://www.abo.k12.sd.us>*



The primary purposes of the ABO School District are to develop academic knowledge and to encourage in each individual the determination to apply that knowledge in promoting continuous growth toward becoming an effective citizen within our society. The school shall endeavor to develop to the maximum talents and skills of each student through a comprehensive curriculum, which includes academic, vocational, and extra-curricular activities.

The school shall provide training and leadership to assist the students in becoming better adjusted in relationships with others, to develop good work habits, and to be prepared to better enjoy leisure time. The school shall cooperate with the home, church, and other community agencies to strengthen within each student their physical health and values of honesty, truthfulness, and respect for other people.

The ABO School District is further dedicated in determining the needs of special service students, as well as the accelerated students and will strive to offer educational programs that meet the unique needs of those students.

Should any concerns or problems arise, the school requests that parents follow a chain-of-command process to resolve any conflicts or other matters. This procedure works most efficiently when items are discussed first with the classroom teacher and then the administration, if necessary.

## **Our Mission Statement**

*“Learners for Life”*

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## ELEMENTARY SCHOOL STAFF

### **ADMINISTRATION**

Jeremy Chicoine

Superintendent/HS Principal

Tara White

K-8 Principal/Special Edu Director

### **ABO ELEMENTARY**

**605-258-2617**

Kaycee Hill

Admin Assistant

Kristin Kinney

Preschool

Angie Hill

Kindergarten

Susie Rilling

First Grade

Tracy Wientjes

Second Grade

Marlee Murphy

3-4-5 Math

Jessica Rausch

3-4-5 ELA

Tom Moore

3-4-5 Science/Social Studies

Patti Jordre

Title I

Bea Stough

Special Education

Leo Hermosa

Special Education

Christy Bradberry

Paraprofessional

Monette Clark

Paraprofessional

Courtney Millage

Paraprofessional

### **SPECIALS**

Sole Tassler

Art & Technology

Scott Senftner

Physical Education

Lynn Senftner

K-5 Vocal Music & Technology

Erica Paxton

Band (5<sup>th</sup>)

Jackie Aspelin

Librarian/English Language Learners

Matthew Van Zee

Counselor

Bridget Ambur

Speech/Language Pathologist

**CURRICULUM**

Reading/Language c2020	Into Reading Grades K-5	Houghton Mifflin Harcourt
Math c2018	MyMath Grades K-5	McGraw-Hill
Science c2025	<b>Mystery Science</b> Grades K-5	<b>Online/Mystery Science Kits</b>
Social Studies c2025	<b>Studies Weekly</b> Grades K-5	<b>Studies Weekly</b> DOE Curriculum

Student use: moderate depreciation of textbooks can be expected each year, but excessive damage, defacing or lost books will result in fines or replacement costs.

Content	Publisher	Title	Copyright	Year Implemented	Next Update (est. every 8 years)
Reading	HMH	Into Reading	2020	21-22	2029-2030
Math	McGraw-Hill	My Math	2018	20-21	2027-2028
Science	Discovery Edu	Mystery Science	2025	25-26	2031-2032
Social Studies	Studies Weekly	Studies Weekly	2025	25-26	2030-2031 DOE Curriculum

**ACTIVITY TICKETS** (voluntary purchase)

Family	\$250
Grades K - 12	\$50
Adult Season Ticket	\$100

**GATE PRICES**

Varsity Events	Students \$3.00
	Adults \$5.00

**SCHOOL LUNCH PROGRAM**

**GRADES K-6**

Student Single Meal	\$3.10
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**GRADES 7-12**

Student Single Meal	\$3.55
Adult Single Meal	\$5.00

**MILK PROGRAM**

Extra Milk at Lunch	\$0.50
Classroom Milk per semester	\$32.00

**Applications for Free and Reduced lunches are available from the Business Manager’s office. This program is confidential and eligible families are encouraged to take an application.**

## **SCHOOL HOURS**

**Grades K-5 will begin classes at 8:15 a.m. and will be dismissed at 3:15 p.m.**

Students should make every attempt not to arrive at school before 8:00 a.m. Students are not permitted in the building before 8:10 a.m. Exceptions to the rule may be granted by the classroom teacher or principal during inclement weather or special circumstances that have been pre-arranged by instructional staff. When students arrive at school from 8:00-8:15 they shall go to the elementary playground.

**Students are to leave school grounds when school is dismissed.** There is no supervision outside on the playground after school is dismissed.

## **LUNCHROOM EXPECTATIONS**

Elementary students have a closed lunch period. Students, including those bringing lunches, will eat in the lunchroom unless other requests have been approved by the teacher or principal. Students may NOT bring pop or candy into the lunchroom. Students are expected to be orderly and respectful in the lunch line and lunchroom. Students in grades K-5 may only leave campus for lunch if a parent or guardian physically reports to the office, signs their student out, and provides them with transportation to and from the school for the lunch period.

## **FOOD ALLERGIES**

Student food allergies that require special dietary changes mandate a doctor signed statement indicating the food items and level of restriction in order for the school to honor the request. These medical statements shall be given to the elementary secretary. A meal change request form is available in the office and all efforts will be made to ensure students receive a healthy alternative.

## **ABSENCES AND EXCUSES**

Except for illness there are a few acceptable reasons for missing school. If a student becomes ill during school hours, he/she will not be excused from school until a parent/guardian has been contacted. If a parent/guardian feels that it is necessary for a child to be absent for a reason other than illness, arrangements should be made with the teacher in advance, and notification provided to the office.

The student must assume the responsibility for making up all work missed during the absences. If a student knows he/she will be absent beforehand, his/her work should be made up in advance. If a child is absent and the school does not receive notification before 8:30 a.m., the school will be contacting home or parental workplace by telephone.

Students may either present a written excuse signed by the parent/guardian at his/her first appearance following an absence, email the office, or the parents may call the school to inform us of the absences.

Students will have double the amount of time missed to make up their work for excused absences. Example: one day missed, two days to make it up. If all work is not completed in the time allowed, no credit will be given, unless arrangements are made with the classroom teacher.

Elementary students may have a maximum of **eight ten** absences per semester without penalty. Once a student reaches their **sixth eighth** absence for the semester, **they and a parent/guardian will be**

required to come in and meet with the principal and/or superintendent to review the attendance policy. Parents/guardians will be notified by the principal's office that their student is nearing attendance limits. A student may receive a 5% grade dockage for each of their 9<sup>th</sup> & 10<sup>th</sup> absences on their cumulative semester grades and they may receive a 10% grade dockage for each absence from 11 and on for their cumulative semester grades. School activities are not considered as an absence with regards to this policy. Students are responsible for all work and assignment deadlines as if they were in class that day when absent for a school activity. Extended illness and reoccurring health appointments may be counted as one cumulative absence if a doctor's note is provided to the school office within one week of the absence in question. The administration reserves the right to confirm said doctor's notes as well with the physician's office. Family emergencies reported to the administration that result in extended absences may also be counted as one absence. Family vacations scheduled throughout the school year will not be counted as one cumulative absence but instead will be counted as individual absences for each day missed. **Remove** If a student exceeds the attendance policy and is faced with a grade dockage, they may make an appeal to the ABO school board by requesting to be placed on the agenda of the next school board meeting (Executive Session-Student Matter). It will be the responsibility of the student and parent to present their case to the board as to why they should be exempt from the attendance policy, and the board's decision will be final.

## **TARDY AND ABSENTEE POLICIES**

Tardies and absences will be recorded by 'half-day' increments, when applicable. Students will be counted tardy until 8:30 a.m. Parental notification will be provided when students have accumulated three absences or tardies during each quarter grading period. Notifications will also be forwarded to parents at three-day increments thereafter. When a student has accumulated 9 tardies/absences in a quarter, a meeting may be held to include the parent/guardian, the student, and the principal. Excessive absences/tardies may result in grade retention.

For end-of-year attendance recognition, students who have no absences all year will receive a Perfect Attendance certificate. Students who have missed four or less total days all year will receive a Distinguished Attendance certificate. Students who have an excessive amount of tardies will be excluded from this recognition.

## **REPORT CARDS**

Report cards will be issued each quarter via parent portal. A hard copy can be provided per parent request. Parent-teacher conferences will be held twice yearly, once in the fall and once in the spring. Parents/guardians are strongly encouraged to attend these conferences. This is an excellent opportunity for the school and home to work closely together in a unified effort. **Parents should also take advantage of the district 'Parent Portal' link located on the school's web page ([www.abo.k12.sd.us](http://www.abo.k12.sd.us)). This secure technology resource provides parents with academic information concerning their own children along with other calendar and daily announcements.** If you do not currently have access to Parent Portal or need assistance, please contact the elementary secretary.

## **PROMOTION POLICY**

All students in elementary school will be promoted upon satisfactory completion of the required school year work and maintaining a passing grade in all 'core' curricular subjects (math, reading, language, science, & social studies).

Before any student is retained, a conference will be held involving the student's parents, teacher(s), and principal. The merits of retention or promotion shall be discussed, and a decision will be made as to what action would most benefit the student. Documentation will be placed in the students permanent file.

## **COMMUNICABLE DISEASES**

Communicable diseases can be easily transmitted within the school environment. This has been a cause for concern for parents/guardians, teachers, and administrators. The control of these diseases requires close collaboration of parents/guardians, school personnel, and health care professionals.

### **School Recommendations or requirements for Inclusion or Exclusion**

AIDS/HIV Infection: person should not be excluded, unless he or she poses a threat to others for transmission of the virus.

Chicken Pox: exclude until pox are dry and scabbed.

E. coli 0157:H7: person may attend school with physician's permission.

Fifth's Disease: person may attend school with physician's permission.

Giardia: person should not be excluded if he or she can practice independent hygiene and is no longer symptomatic.

Head lice: are occasionally found in school. Should this occur, students may be examined to determine if lice or nits are present on student(s). In order to attend school, students must be free from head lice. If a student is identified as having head lice, the parent or guardian will be contacted. The student will not be allowed to return to school until a) the parent or guardian submits a written form from a health professional which states that the student is free from head lice; and/or b) the district's designated official or health professional verifies that the student is free of head lice. Should head lice be identified by students in two families, all parents may be notified through a written note to the home.

Hepatitis A: exclude for one week after onset of jaundice or for those who do not develop jaundice exclude for one week after onset of symptoms.

Hepatitis B: do not need to be excluded (Utilize Universal Precautions)

Hepatitis C: do not need to be excluded (Utilize Universal Precautions)

Herpes Simplex: do not need to be excluded (Utilize Universal Precautions)

Impetigo: exclude until affected area is dry and being treated

Measles: may return to school 7 days after being diagnosed with measles

Mononucleosis: may attend school as directed by physician

MRSA: Exclusion from school should be reserved for those with wound drainage ("pus") that cannot be covered and contained with a clean, dry bandage and for those who cannot maintain good personal hygiene. Students with active infections should be excluded from activities where skin-to-skin contact is likely to occur (e.g., sports) until their infections are healed.

Mumps: exclude until swelling has disappeared

Pink-eye: exclude until under treatment and eye has cleared or with a physician's written permission

Ring Worm: do not exclude, but area must be covered and under treatment

Rubella: exclude until 4 days after onset

Salmonella and Shigella: exclude until diarrhea subsides, use good hand washing upon return to school

Scabies: exclude until after treatment has been initiated

Streptococcal Infections: exclude until 24 hours after first treatment has been initiated.

Tuberculosis Infections: must provide proof of a medical evaluation which rules out infections TB. May attend school pending medical evaluation unless symptomatic for active TB disease.

Tuberculosis Disease: exclude until physician and Department of Health determine person is not infectious.

### **IMMUNIZATION**

South Dakota State Law (SDCL 13-28-7.1) requires immunization for each student entering school in grades K-12. In compliance with the law, students will be excluded from attending if they do not meet minimum requirements or if they are not in the process of being immunized. Students must be properly immunized or have appropriate documentation filled out within 45 calendar days of starting school in the district. Contact the school or your family doctor about immunization requirements.

### **BIRTH CERTIFICATE ON FILE**

South Dakota State Laws require a certified birth certificate for all students new to the district. This includes Pre-school, Kindergarten, and new students who have transferred into this district.

### **PETS/ANIMALS IN SCHOOL**

Students/parents/guardians are not allowed to bring pets/animals to school due to the danger of transmitting communicable diseases such as rabies. These diseases may affect school-aged children or school staff and could be life threatening in nature.

### **PHYSICAL EDUCATION**

Each student is required to attend physical education class unless they have a written excuse from a medical physician (long-term – more than one week) or the parent/guardian (short-term – one week or less). Students in grades K-5 are required to have soft-soled, non-marking shoes and any other attire deemed necessary by the instructor.

### **SCHOOL BEHAVIOR**

Fighting, abusive behavior, or any harassment will not be tolerated during school hours or at school sponsored activities. Discipline due to this behavior will be at the discretion of the building principal. Gum, candy and pop products will not be allowed in the school during regular hours, except under special circumstances with permission from the classroom teacher or principal.

Bullying is not acceptable on school grounds or at any school related activity and will not be tolerated. It is the expectation of the District that teachers, other employees, or students observing this activity will intervene or promptly bring the behavior to the attention of a teacher, administrator or other adult. Failure to report or to cooperate in an investigation of bullying may also be considered an act of bullying.

### **DANGEROUS WEAPONS IN THE SCHOOL**

Schools should be an example of what is required regarding observance and respect for law in society at large. Schools also must be highly conscious of the health, safety, and welfare of students, staff, and the public.

State and federal laws as well as board policy forbid the bringing of dangerous or illegal weapons on school grounds, in buildings, or at any school sponsored activities. Any weapon taken from a pupil

shall be reported to the pupil's parents/guardians. Confiscation of weapons may be reported to the police. Appropriate disciplinary or legal action or both shall be pursued by the building principal. 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. No firearms are permitted on any school premises, school vehicle or any vehicle used for school purposes, in any school building or other building or premises used for school functions. An exception would be weapons under the control of law enforcement personnel, starting guns while in use at athletic events, firearms or air guns at fire ranges, gun shows, and authorized supervised school training sessions for the use of firearms.

Any student bringing a firearm to school shall be expelled for not less than twelve (12) months and will be referred to law enforcement authorities. The superintendent shall have the authority to recommend to the school board that this expulsion requirement be modified on a case-by-case basis. This policy shall be implemented in a manner consistent with IDEA and Section 504. For the purpose of this portion of this policy, the term "firearm" includes any weapon which is designed to expel a projectile by action of an explosive, the frame or receiver of any such weapon, a muffler or silencer for a weapon, or any explosive, including any poisonous gas.

### **ASBESTOS NOTICE**

The Asbestos Hazard Emergency Response Act (AHERA) requires that all public-school buildings be inspected or re-inspected for the presence of asbestos containing materials every three years after a management plan is in effect. The same statute also requires initial and annual notifications of the availability of the management plan, which outlines the recommended steps to eliminate any asbestos hazard.

The Agar-Blunt-Onida (ABO) School District has a small amount of asbestos containing materials in the school building. All asbestos materials are being managed in strict compliance with all pertinent federal regulations. A copy of the inspection report, which details the locations of these materials and the proper management procedures, is available for public inspection during normal school hours in the administrative office.

### **COMMUNICATION OF A TERRORIST THREAT OR HOAX**

According to South Dakota law SDCL 22-14A-24 through 22-14A-27, enacted by the 2002 legislature, the communication of a terrorist threat or hoax is a criminal offense and can carry felony penalties.

This is of special importance to the educational arena because the law redefines terrorist threats. Actions that were previously considered pranks or vandalism may now rise to criminal activity in some circumstances. These activities can be verbal, written or physical in nature and people who engage in such actions could face serious criminal penalties or repercussions.

### **LOST AND FOUND**

Each year a number of items are turned into lost and found. We urge parents to mark all pieces of clothing with the child's name. Indelible ink on tape, securely sewn on, is one of the best methods. Lost articles may be picked up from the custodians. Remind students to report any lost articles promptly to their teacher.

## **MONEY AND VALUABLES**

Children are strongly discouraged from bringing large amounts of money or valuables to school. The practice of leaving such things in or on a desk, locker, or in the halls is tempting fate. The school will not be responsible for these matters.

## **WITHDRAWALS**

Please notify the school, well in advance, if you're planning to leave the community. Parents/guardians are urged to visit the new school where your child will be enrolled, as soon as possible, to sign a release form for them to request your child's records.

## **CHANGE OF TELEPHONE and/or ADDRESS**

Please notify the school if there is a change in telephone numbers or addresses during the year so the school is able to keep our registration information correct and up to date.

## **TITLE I PROGRAM**

Supplemental reading and math instruction will be available for qualified elementary students who are experiencing identified difficulties in these curriculum areas. Instruction received within the federally funded Title I program is over and above the instruction within the regular classroom.

## **TITLE IX**

It is the policy of the Agar-Blunt-Onida School District #58-3 to not allow discrimination based on sex in its educational programs, activities, or employment practices as required by Title IX of the 1972 Educational Amendments. Any complaints should be reported directly to the ABO District Title IX Coordinator, Brian White. Other inquiries regarding compliance with Title IX may be directed to the Title IX Coordinator, 302 E. Dakota, Pierre, SD 57501, 224-8896, or the Director of the Office for Civil Rights, Department of Health, Education and Welfare. A copy of the complaint procedure and process may be found on the school website at this link: <https://www.abo.k12.sd.us/page/title-ix>.

## **TELEPHONE USE**

Teachers and students will not be called from class to answer the telephone except in cases of emergency. The office telephones should not be used by students except in cases of emergency. After-school activities should be planned ahead of time. Calls can be made with permission and only if there is an urgent need for the student to contact a parent.

## **CELL PHONE/SMART DEVICE POLICY**

All students in grades K-5 will be forbidden from having a cell phone, smart watch (including gizmos), or other mobile technology device not sanctioned by the school on their person during the school day. Students that bring such devices to school will be required to place their devices in silent mode or powered off in their backpacks or lockers prior to the start of school day (no later than 8:15 a.m.) The only time students will be allowed to use earbuds/headphones is if they are viewing instructional material or as instructed to do so by a staff member. If a student is caught in violation of this policy their cell phone/smart device will be confiscated and turned into the elementary school office until the end of the day. Additionally, at no time may a student activate or access a mobile "hotspot" to gain internet access with any mobile device (personal or school owned devices) during the school day. Any student found in violation of this policy will be subject to the following discipline matrix:

1st Offense- ½ hour detention in the office within 2 school days of the offense.

2nd Offense- 1 hour detention in the office within 2 school days of the offense and a parent or guardian will be required to come in and retrieve their student's phone, parents will also be notified of the implications of 3rd offense at this time.

3rd+ Offenses- 1 day of in-school suspension and the requirement that the student turns in their cell phone/smart device daily to the school office at the beginning of the school day. \*All additional offenses will result in a day of ISS.

### **RIDING OF BICYCLES**

Bicycles will be parked in the bike rack in the NW corner of the playground and are not to be ridden during school hours.

### **EMERGENCIES AND MEDICATION**

The parent/guardian must fill out the required medical administering consent form in the office along with matching medications. The parent/guardian must bring any medication with specific written instructions for administering to the office, where it will be labeled and kept for the student. All medication will be kept in a locked file or closet within the office. Medications must be administered by a certified medical aide. Teachers are not allowed to administer medications.

Prescription medications need to be contained within a prescription-labeled bottle.

The school is a Peanut/Nut-Free environment for student allergy and health safety precautions. ***Please do not send or have children bring peanut-based products to school (lunch, snacks, classroom parties, etc.).***

### **SCHOOL HEALTH SERVICES**

School health services are designed to promote and improve the health and wellness of students. Providing school health services assists students in developing and applying academic knowledge to help promote continuous growth toward becoming an effective citizen with our society. The eCARE eSchool program assists ABO School District in providing basic emergency care for students and staff; assessment and referral for all students; nurse oversight of medication; essential health services for special needs students; and health promotion and disease prevention activities which address wellness across the lifespan. With the philosophy that "healthy students learn better", professional school nurses address the physical, mental, emotional, and social health needs of our students on a daily basis and work with parents and community partners to best serve these needs.

**For more information about school health services, call the ABO school district at 605-258-2618 or the Avera eCARE eSchool Health office at 605-322-5309.**

### **ILLNESS**

In the event a student becomes ill or is injured at school, he or she is asked to report to the Elementary office. Based on recommendations from the Department of Health, students with a temperature of 100 degrees Fahrenheit or higher will be sent home and cannot return until they are fever free for 24 hours without medication. **Any student with symptoms of vomiting, diarrhea, or unexplained skin eruptions/rashes should remain home and be symptom-free for 24 hours before**

**returning to school.** The office staff must contact the child's parents or designated guardians before any student can be released from school. The parent, guardian, or designee must then pick up their child. In the event the parents or guardians cannot be reached, an emergency or relative's phone number must be provided and on file in the school office.

## **PLAYGROUND**

Supervision of the playground begins with the morning before school (8:00) and ends at dismissal time (3:15). Students may not bring hard balls, bats, toy or imitation guns, water pistols, roller blades, wheelie shoes, skateboards, or any type of pocketknives to school. All tackling games or any game involving hard body contact are not permitted on the playground. Snowballing at recess or around the buildings is dangerous and is not allowed.

Students will go outside for recess each day, weather permitting. Sandals are not allowed to be worn at recess. When the weather is below zero degrees, students will stay inside for recess. Students will wear a coat until the temperature is 40 degrees or warmer. Students will wear a jacket or hoodie when the temperature is between 40 and 55 degrees. Boots are a requirement for the winter and rainy seasons. In cases of rain or extreme wind, the recess supervisor or principal will decide if recess should be held indoors.

Recess is an opportunity for students to have a break from class work, enjoying some fresh air and physical exercise. Therefore, all students are expected to go outside during recess.

1. When teachers dismiss students for recess, students must go outside and stay on the playground area until the bell or whistle rings, unless they have permission from the playground supervisor.
2. If the parent/guardian prefers that a student stay in during recess, the student must bring a signed parental excuse stating the reason for that day.
3. A teacher or aide is outside during recess for supervision and safety purposes. All students must comply with any directive of the playground supervisor.
4. If a student is injured or if there is a problem, immediately inform the adult on playground duty.

The school playground equipment was built with the idea that students' safety is important. Therefore, all students are expected to use the playground equipment in a proper and safe manner.

1. No standing on the swings, swinging double, or twisting the swing.
2. One student at a time down the slides. Do not walk or climb up the slide. Students must use the steps/ladder.
3. No jumping off playground equipment.

Recess is also a time to play together with friends. This means that there is to be NO fighting and arguing of any kind during recess or at any other time in school. **Bullying will not be tolerated.**

1. No games that involve tackling or other physical contact are allowed.
2. Students must stay within the playground area at all times. (shall be in visual sight of playground supervisor)
3. Students may not play on snow piles.

The basis for all playground rules is safety and using common sense. Watch out for other students on the playground. Appropriate and designated game balls are the only things that should be thrown.

There is no way to write down all the rules students need to follow to ensure safety. Playground discipline will be handled on an individual basis and will be at the discretion of the recess supervisor or principal. Efforts will be made to contact parents as needed to discuss the situation and relay any necessary disciplinary arrangements.

## **BULLYING POLICY**

(revised: 8-10-20)

### SECTION 1- Policy Statement

The District is committed to maintaining a constructive, safe, and bullying-free school climate that is conducive to all students' educational opportunities and which fosters an environment in which all students are treated with respect and dignity. Bullying can inhibit a student's educational opportunities and may also have long-term negative effects on a student. Bullying of students shall not be tolerated and is strictly prohibited. Bullying of students from other schools who are at a District activity, parents, school employees, guests, visitors, volunteers, and vendors of the District shall also not be tolerated and is strictly prohibited.

This policy shall not be interpreted or applied to prohibit civil exchange of opinions or debate protected under the state or federal constitutions if the opinion expressed does not otherwise materially or substantially disrupt the education process or intrude upon the rights of others. However, conduct which substantially interferes with the work of the school, causes material and substantial interference with schoolwork and discipline, and might reasonably have led school authorities to forecast substantial disruption of or material interference with school activities is not constitutionally protected speech and is therefore prohibited under this policy.

All students, parents, employees, guests, visitors, volunteers, and vendors shall conduct themselves in a civil and responsible manner and in a manner consistent with school policies related to student, parent, employee, and visitor conduct. This policy prohibiting bullying shall apply to all students, parents, employees, guests, visitors, volunteers and vendors while on school property, while attending or participating in school activities, on school-owned property or on non-school property, while in any school-owned or leased vehicle, while at a school bus stop, or when in a private vehicle located on school property during school or during school activities.

The District shall investigate all reported instances involving bullying. Unless a different person is designated by the Superintendent to conduct the investigation, the Principal of the school attendance center where the bullying is alleged to have occurred is responsible for investigating the alleged bullying. Allegations of bullying may also be reported by the administration to other authorities, including, but not limited to, law enforcement.

Students who violate this policy shall be subject to appropriate disciplinary action, up to and including expulsion. Employees who violate this policy shall be subject to appropriate disciplinary action, up to and including termination of employment. Parents, guests, visitors, volunteers, and vendors who violate this policy may be prohibited from being on school property.

\*Entire policy including forms can be located within Student section (Ch. 3) of the District Policy Manual

## SCHOOL DRESS

School dress should be neat, clean, and appropriate for both boys and girls. Parents/guardians should be instrumental in assisting students to make wise selections of clothing for school wear. Dress and appearance that cause a disruption of the educational process or present health and safety problems shall not be permitted. Students shall dress according to the weather conditions for that day. Snow boots, gloves, snow pants, and hats/hoods are a requirement for the winter season. Students who do not have proper clothing for the weather shall get appropriate attire from the office and go outside for recess. Boots are a requirement for the winter and rainy seasons. If your child (K-5) does not wear snow boots when deemed necessary, they must remain on the sidewalk.

Shorts are only allowed in August, September, **October, April,** and May. **No shorts between Nov 1-March 31.** Short shorts (shorts that fall above the student's natural fingertip line), tank tops with less than two-inch straps, or spaghetti straps **will not be allowed**. Sandals are not allowed to be worn at recess. Clothing that is offensive, contains inappropriate language/graphics or is deemed a disruption to the educational process are not allowed, therefore students will be required to call home for new clothing if they are wearing such items. No caps or hats will be allowed to be worn in the building, except under special circumstances with permission from the classroom teacher or principal.

## RIDING THE SCHOOL BUS

**(BUS can also mean Van or other school owned vehicle used for student transportation.)**

The Agar-Blunt-Onida School District provides bus(es) for student transportation between both the Blunt designated site and Onida Center and between the Agar designated site and Onida Center for the purpose of transporting pupils to and from school. The School Board has employed reliable, responsible, and trained personnel to drive the bus or buses. It is the duty of each student who rides the bus to keep the bus in good condition, to abide by State rules, and the following school district rules:

- A. Students should not stand in the traffic lanes while waiting for the buses or rush to the buses. Students should not approach a bus until it has come to a complete stop.
- B. All students in the bus must be seated while the bus is in motion.
- C. Hands and arms must be kept inside the bus.
- D. The aisle must be kept as clear as possible. Traffic through the aisle must not be blocked.
- E. Absolutely no use of tobacco products, drugs, alcohol, or other controlled substances will be permitted on the buses. Violations will be dealt with in accordance to the activity policy and state laws.
- F. The bus driver is responsible for the safety and welfare of the students on 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 noise is not permitted.
- G. All school buses must stop for railroad crossings. Students must be quiet at this time.
- H. Students will assist the driver in keeping the interior of the bus clean. No food or drink may be consumed on the route buses without permission from the driver. The throwing of anything from a vehicle on streets or highways is prohibited by State law and will not be tolerated.
- I. Students will immediately report to the bus driver any damage occurring on the bus. The party responsible, or their parents or guardians, will be held liable for the total cost of the property replacement or repair.
- J. 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.
- K. In the event of a road emergency, students are to remain in their seats unless otherwise directed by the bus driver.
- L. Courtesy is expected at all times, both to the bus driver and to the passengers on the bus.

M. Any misconduct will be reported to the Principal.

1<sup>st</sup> Violation: One week's suspension from the privilege of riding the bus.

2<sup>nd</sup> Violation: May result in indefinite suspension from the privilege of riding the bus.

N. Buses transporting students to activities, either as spectators or participants will be under the same rules as given above with the exception of eating on the activity bus. Eating on the activity bus will be at the discretion of the activity sponsor. Violation of these rules could mean 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. Parents will be informed of all violations which are reported by the bus driver. The bus driver is an official representative of the school and has full authority to discipline students on the bus.

O. Cell phone use by students on the bus is prohibited unless approved by the bus driver and/or activity supervisor.

## **NON-DISCRIMINATION STATEMENT**

The Agar-Blunt-Onida School District does not discriminate in its' employment policies and practices, or in its' educational programs on the basis of race, color, creed, religion, age, sex, disability, national origin or ancestry. Inquiries concerning the application of Title VI, Title IX, or Section 504 may be referred to the Superintendent of Schools at Box 205, 500 8th Street, Onida, SD, 57564 or phone 605-258-2619 or to the Regional Director, Department of Education, Office For Civil Rights, 10220 North Executive Hills Boulevard, 8th Floor, Kansas City, Missouri 64153-1367.

## **FERPA NOTICE TO PARENTS**

The *Family Educational Rights and Privacy Act* (FERPA), a Federal law, requires that The Agar-Blunt-Onida School District "District", with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child's education records. The ABO District may disclose appropriately designated "directory information" without written consent, unless you have advised the District to the contrary in accordance with District procedures. The primary purpose of directory information is to allow the District to include this type of information from your child's education records in certain school publications.

*Examples* include:

- A playbill, showing your student's role in a drama production
- The annual yearbook
- Honor roll or other recognition lists
- Graduation programs
- Sports activity sheets, such as for wrestling, showing weight and height of team members.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require local educational agencies (LEAs) receiving assistance under the *Elementary and Secondary Education Act of 1965* (ESEA) to provide military recruiters, upon request, with the following information – names, addresses and telephone listings – unless parents have advised the LEA that they do not want their student's information disclosed without their prior written consent.

**If you do not want the District to disclose directory information from your child's education records without your prior written consent, you must notify the District in writing within 14-days of this Notice.**

The ABO District has designated the following information as **DIRECTORY INFORMATION:**

1. The student's full legal name and address.
2. The student's weight, height and grade level if a member of an athletic team.
3. Academic work intended for public display.
4. Photographic and electronic images recorded in public areas of the school as well as on District vehicles and grounds. This includes candid photographs chosen for use in public documents such as the annual yearbook as well as performance videos.
5. Dates of attendance
6. Degrees, honors and awards received
7. Grade level
8. The most recent educational agency attended
9. Student ID number, user ID, or other unique personal identifier used to communicate in electronic systems that cannot be used to access education records without a PIN, password, etc. (*A student's SSN, in whole or in part, cannot be used for this purpose.*)

### **PROTECTION OF PUPIL RIGHTS AMENDMENT (PPRA)**

The Protection of Pupil Rights Amendment (PPRA) is a federal law that affords certain rights to parents of minor students with regard to surveys that ask questions of a personal nature. Briefly, the law requires that schools obtain written consent from parents before minor students are required to participate in any U.S. Department of Education funded survey, analysis, or evaluation that reveals information concerning the following areas:

1. Political affiliations or beliefs of the student or student's parent;
2. Mental or psychological problems of the student or student's family;
3. Sex behavior or attitudes;
4. Illegal, anti-social, self-incriminating, or demeaning behavior;
5. Critical appraisals of others with whom respondents have close family relationships;
6. Legally recognized privileged relationships, such as with lawyers, doctors, or ministers;
7. Religious practices, affiliations, or beliefs of the student or parents; or
8. Income, other than as required by law to determine program eligibility.

If, after reading this guidance document, you have questions regarding FERPA or the PPRA that are not addressed here, or you wish to make a complaint regarding our application of this policy, you may write to the:

Family Policy Compliance Office  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, DC 20202-8520

### **ACCEPTABLE NETWORK AND INTERNET USE POLICY** **Agar-Blunt-Onida School District**

#### **I. Introduction**

The Children's Internet Protection Act (CIPA), 47 U.S.C. §254(h)(5) require public schools to implement certain measures and actions to ensure that students are restricted from accessing inappropriate materials online using school-owned computers. This District's Acceptable Network and Internet Use Policy (hereinafter "AUP") is intended to set forth the specific obligations and responsibilities of all users, including students and staff, who access the District's Network, and to ensure such use complies with the CIPA requirements.

“Network” is defined as any and all District owned computers, servers, hardware or software, the District’s local area network, wireless access points, the Internet, Internet 2, the District intranet, email, chat rooms, other forms of direct electronic communications or other communications equipment provided by the District regardless of the physical location of the user. This AUP applies even when District provided equipment (laptops, tablets, etc.) is used on or off premises of District property.

## **II. Acceptable Use**

The Network may be used only as a tool to support and advance the functions of the District as well as its curriculum and educational programs. Access to the District’s Network is a privilege and not a right. Users of the Network are responsible for their behavior and communications over the Network and access to Network services will be provided only to those staff and students who agree to act in a considerate and responsible manner and in accordance with the District’s Internet Safety Policy and this AUP.

Students may use the Network only in support of educational activities consistent with the educational objectives of the District. Faculty and staff may use the Network primarily in support of education and research consistent with the educational objectives of the District. Faculty and staff may access the Network for limited personal use but not for any commercial or business use; however, such personal use may not violate any applicable rules and regulations or applicable administrative procedures or interfere with job performance. Use of the Network must be in compliance with applicable laws, including all copyright laws and all materials on the Network should be presumed to be copyrighted.

All members of the staff who wish to use the Network must sign this AUP whenever requested by the District, to confirm that the staff person has read and understands this policy and agrees to abide by it. Each student must sign this AUP annually to confirm that the student has read and understands this policy and agrees to abide by it. Students who are under 18 must have their parents or guardians sign this AUP and submit it to the District.

## **III. Network Etiquette**

Users are expected to abide by generally accepted rules of network etiquette (netiquette).

These include but are not limited to:

- A. Be polite. Do not send or encourage others to send messages that are abusive or otherwise fall in the definition of Prohibited Use in Section IV.
- B. Use appropriate language. Remember you are a representative of your school on a non-private network. You may be alone on a computer but what you write can be viewed around the world. Do not swear, use vulgarities or any other inappropriate language.
- C. All communications and information accessible via the Network should be considered private property that you cannot appropriate for your own use without appropriate attribution and consent.

## **IV. Prohibited Use**

The District reserves the absolute right to define prohibited use of the Network, adopt rules and regulations applicable to Network use, determine whether an activity constitutes a prohibited use of the Network, and determine the consequence of such inappropriate use. Prohibited use includes but is not limited to the following:

- A. Violating any state or federal law or municipal ordinance, such as: Accessing or transmitting pornography of any kind, obscene depictions, harmful materials, materials that encourage others to violate the law, confidential information or copyrighted materials;
- B. Criminal activities that can be punished under law;
- C. Selling or purchasing illegal items or substances;
- D. The unauthorized collection of email addresses (“harvesting”) of e-mail addresses from the Global Address List and other District directories;
- E. Obtaining and/or using anonymous email sites; spamming; spreading viruses;
- F. Circumvention of the District’s Technology Protection Measure/filter to access blocked sites;
- G. Disclosure of minors’ personal information without proper authorization;
- H. Students’ disclosure of personal information such as the student’s name, address, phone number, password or social security number, to other users when engaging in online activities including but not limited to chat rooms, email, social networking web sites
- I. Causing harm to others or damage to their property, such as:
  - 1. Using profane, abusive, or impolite language; threatening, harassing, bullying or making damaging or false statements about others or accessing, transmitting, or downloading offensive, harassing, or disparaging materials; sexting, creating, viewing, and or distributing content of an inappropriate sexual manner.
  - 2. Deleting, copying, modifying, or forging other users' names, emails, files, or data; disguising one's identity, impersonating other users, or sending anonymous email;
  - 3. Damaging computer equipment, files, data or the network in any way, including intentionally accessing, transmitting or downloading computer viruses or other harmful files or programs, or disrupting any computer system performance;
  - 4. Using any District computer to pursue “hacking,” internal or external to the District, or attempting to access information protected by privacy laws; or
  - 5. Accessing, transmitting or downloading large files, including "chain letters" or any type of "pyramid schemes".
- J. Engaging in uses that jeopardize access or lead to unauthorized access into others’ accounts or other computer networks, such as:
  - 1. Using another’s account password(s) or identifier(s);
  - 2. Interfering with other users' ability to access their account(s); or
  - 3. Disclosing your own or anyone’s password to others or allowing them to use your or another’s account(s).
- K. Using the network or Internet for Commercial purposes:
  - 1. Using the Internet for personal financial gain;
  - 2. Using the Internet for personal advertising, promotion, or financial gain; or
  - 3. Conducting for-profit business activities and/or engaging in non-government related fundraising or public relations activities such as solicitation for religious purposes, lobbying for personal political purposes.

**V. Off-Premise Use of Network**

Students under the age of 18 should only access District-assigned email accounts and/or other Network components including but not limited to school-assigned computers such as laptops, tablets or e-readers off of District premises if a parent or legal guardian supervises their usage at all times. The student’s parent or guardian is responsible for monitoring the minor’s off-premise use of the Network and ensuring such use complies with this AUP.

**VI. Disclaimer**

The District makes no guarantees about the quality of the services provided and is not responsible for any claims, losses, damages, costs, or other obligations arising from use of

the Network or accounts. Any additional charges a user accrues due to the use of the District's network are to be borne by the user. The District also denies any responsibility for the accuracy or quality of the information obtained through user access. Any statement, accessible on the computer network or the Internet, is understood to be the author's individual point of view and not that of the District, its affiliates, or employees.

## **VII. Enforcement**

Prohibited use of the Network may, for students, result in disciplinary action up to and including suspension or expulsion from school or, for employees, suspension or termination of employment. Where circumstances warrant, prohibited use of the Network may be referred to law enforcement authorities.

When a school administrator has a reasonable belief that a student has violated a school rule, policy or the law, and there are facts and inferences that would cause a reasonable person to suspect that a search of the student's personal technology device(s) will reveal evidence of a violation of said school rule, policy or the law, the administrator shall have the authority to search such device, provided that the scope of the search relates to the suspected violation giving rise to the reasonable suspicion.

## **COMPLAINT PROCEDURE FOR STATE OR FEDERAL PROGRAMS**

When individual parents, a community group, or members of the general public suspect that a school district or individual school may be violating a State administered program authorized under the Elementary and Secondary Education Act (ESEA), they have a right to file a complaint with the State Education Agency (SEA). Since a complaint implies a lack of cooperation between the Local Education Agency (LEA) and the person or group with a grievance, it is advisable to first consult with the local school administration about the alleged violation. Only when this course of action fails to produce results should a formal complaint be filed with the SEA.

Disputes addressing the enrollment, transportation, or any other barriers to the education of children and youth experiencing homelessness are also addressed.

A formal complaint is a signed written statement by parents, teachers, or other concerned individual or organization. The statement must include an allegation that a requirement applicable to an ESEA program has been violated and a statement of facts that support the allegation.

Following the filing of a complaint the following procedure applies:

- A. Record Initiated** - A written record containing information pertinent to both the source and nature of the complaint should be initiated.
- B. Complaint Hearing** - Within fifteen (15) days following receipt of complaint, a hearing concerning the complaint shall be held by a hearing committee. Recommendations of the committee shall address answering the complaint. The committee shall be appointed by the Superintendent. No less than two persons shall be assigned to the committee, preferably the local coordinator and a parent.
- C. Hearing Minutes** - Minutes of a complaint hearing shall be taken and maintained at the local education agency. A copy of such minutes along with committee recommendations and administrative action shall be filed with the SEA.
- D. State Follow-Up** - The SEA shall maintain a record of all complaint hearings. The designated State Coordinator shall review the records of the complaint hearing and make contacts with the local educational agency regarding a follow-up and possible remedial action. If the complaint is not resolved to mutual consent of both parties, then either party can appeal

through the state level procedures. (See the South Dakota Department of Education website for the state level procedures or call the Department at 605-773-3134.)

## **TITLE I DISTRICT PARENT INVOLVEMENT POLICY**

The A-B-O Schools shall implement the following requirements for Title I Parent involvement:

The school district will put into operation programs, activities and procedures for the involvement of parents in all of its schools with Title I, Part A programs, consistent with section 1118 of the Elementary and Secondary Education Act (ESEA). Those programs, activities and procedures will be planned and operated with meaningful consultation with parents of participating children. An annual District Title I Parent meeting will be held each fall with parent and school representation dedicated to revising the district policy. The district will provide the support necessary to our Title I schools in planning and implementing effective parent involvement activities.

- Develop activities that promote the schools' and parents' capacity for effective parent involvement.
- Coordinate and integrate parental involvement strategies with appropriate programs.
- Assist Title I schools with training and ideas on reaching all parents.

The district will build the schools' and parents' capacity for parent involvement by offering programs to strengthen the school/family partnership by providing materials and training to school staff and parents.

- Provide staff development for teachers, families, administrators, paraprofessionals, and others on how to increase the level and quality of family involvement.
- Provide information and, if needed, assistance to schools and parents in understanding state academic content and performance standards; state and local assessments; requirements of Title I and how parents can assist in their child's education.
- Ensure Title I parents with limited English proficiency, limited literacy, or other disabilities are given the same opportunities as other parents.
- Use findings of annual evaluations to design strategies for more effective parent involvement.

The Title I federal programs director shall ensure that the district's Title I parent involvement policy complies with the requirements of federal law. The Title I staff shall provide to parents of students participating in Title I programs:

- Notification by letter that their child is eligible to receive Title I services.
- Notification at the beginning of the year of their right to know the professional qualifications of their child's teachers and paraprofessionals.
- Notification if their child is taught more than four consecutive weeks by a teacher not meeting the definition of "highly qualified."
- Description of the services to be provided.

The Title I federal programs director shall ensure that information and reports provided to parents are in an understandable format and, to the extent practicable, in a language the parents can understand. An annual meeting of parents or participating Title I students shall be held to explain the goals and purposes of the Title I program. Parents shall be given the opportunity to participate in the evaluation of the program. Parents shall be encouraged to offer suggestions and to ask questions regarding policies and programs. In addition to the required annual meeting, additional parent meetings may be held at various times of the day and evening as well as at different locations within the district. At these meetings, parents shall be provided:

- Information about programs provided under Title I.

- Description and explanation of the curriculum in use, the forms of academic assessments used to measure student progress, and the proficiency levels students are expected to meet.
- Opportunities to participate, as appropriate, in decisions relating to the education of their children.
- Opportunities to submit parent comments about the program to the district level.

If sufficient, Title I funding may be used to pay reasonable and necessary expenses associated with parent involvement activities, including transportation, childcare, or home visit expenses to enable parents to participate in school-related meetings and training sessions. Opportunities shall be provided for parents to meet with the classroom and Title I teachers to discuss their child's progress. The school district will, to the extent feasible and appropriate, coordinate and integrate Title I parent involvement programs and activities with Head Start & local preschools. Each school in the district receiving Title I funding shall jointly develop with parents of students in the program a School-Parent Compact outlining the manner in which parents, school staff, and student share responsibility for improved student achievement in meeting academic standards. The District parent involvement policy shall be evaluated annually and approved by the Board of Education.

### **ABO Elementary “Enrichment Learning” Plan:**

- In place of calling a snow day, the administration may designate the out of session day as an Enrichment Learning (a.k.a.-E-Learning) Day, the district may utilize a maximum of three E-Learning Days per quarter.
- During E-Learning Days, elementary staff will email and/or call each parent/student each Enrichment Day as a check-in and will also be available from 9:30am to 2:30pm to parents and students via email and/or phone call. Teachers are expected to respond to a parent/student call/email in some form within 15 minutes.
- Teachers will maintain a checklist of each parent/student contact for attendance purposes. If a parent/student doesn't respond to email and/or phone call, the student will be considered absent that day.
- For a student to be excused from an E-Learning Day, the parent must email or call the Elementary Principal or their building administrative assistant stating that their child is ill and unable to attend school that day.
- Staff will be responsible for creating three days of enrichment content for the current quarter that is in session. This will include packets that are clearly labelled Day 1, Day 2, or Day 3. The content will be supplemental in nature and standard based to the content being covered within the current quarter of learning. It will not be new material that a student would have to learn without direct instruction from a teacher.
- K-2 student task preparation, review, and completion time would be expected to be approximately 15 minutes of work time per subject area. Subject areas will include Math, ELA components (reading, writing, grammar, spelling), and Science.
- 3-5 student task preparation, review, and completion time would be expected to be 20 minutes of work time per subject area. Subject areas will include Math, ELA components, and Science.
- All enrichment content assigned for an E-Learning Day will be required work, graded by staff, and recorded in the class gradebook. Students that fail to submit work will be subject to consequences such as completing the work after school, or no credit given.

There are three primary components to this model:

1. **Contact**-Teachers are available for a slotted timeframe during the workday for conferences with parents and/or students.

2. **Learning**-Standard based enrichment content will be completed by students to supplement current learning in the classroom.
3. **Maintenance of Effort**-Staff will create and send home packets. Staff will grade and provide feedback on learning material.

### **ABO ELEMENTARY BEHAVIOR MATRIX**

The Matrix may be modified by the administration as each situation warrants.

#### **Behavior Matrix K-2nd**

Level 1 violations will be cumulative on a per semester basis.

<b>Offense</b>	<b>1<sup>st</sup> Violation</b>	<b>2<sup>nd</sup> Violation</b>	<b>3<sup>rd</sup> Violation</b>	<b>Habitual</b>
<b>Level 1</b>				
<b>Electronics (phones, tablets, MP3 players, any electronic device)</b>	Removed by teacher and given back at end of day Office Notified Parent Notified	Removed by teacher; parent has to pick up Office Referral Parent Conference	Removed by teacher; parent has to pick up Office referral Parent Conference Serve 1 detention	Removed by teacher; parent has to pick up Office referral Parent Conference Serve 2 detentions
<b>Failure to follow classroom &amp; school rules</b>	Office Notification Parent Notification	Office Referral Parent Notification Serve 1 Detention	Office Referral Parent Conference ½ Day ISS	Office Referral Parent Conference Parent attendance to school to monitor student
<b>Insubordination (refusal to do what is asked; disrespect)</b>	Office Notification Parent Notification	Office Referral Parent Notification	Office Referral Parent Conference 1-3 Detentions	Office Referral Parent Conference ½ Day ISS
<b>Items not appropriate at school (toys, trinkets, etc.)</b>	Item(s) removed by teacher	Removed by teacher Office Notified Parent Notification	Removed by teacher Office referral Parent Notification 1 Detention	Removed by teacher Office Referral Parent Conference 1-3 Detentions
<b>Leaving School without Authorization</b>	Office Referral Parent Notification	Office Referral Parent Conference 1 Detention	Office Referral Parent Conference ½ Day of ISS	Office Referral Parent Conference 1 Day ISS
<b>Minor physical contact with intent to harm</b>	Office Referral Parent Notification	Office Referral Parent Notification 1 Detention	Office Referral Parent Conference 1-3 detentions	Office Referral Parent Conference ½ day ISS
<b>Profanity, inappropriate language, obscene materials or gestures towards others</b>	Office Referral Parent Notification	Office Referral Parent Notification 1 Detention	Office Referral Parent Conference 1-2 Detentions	Office Referral Parent Conference ½ Day of ISS

<b>Teasing</b>	Office Notification	Office Referral Parent Notification Serve 1-2 Detentions	Office Referral Parent Conference 2-5 Detentions	Office Referral Parent Conference Parent Attendance to school to monitor student
<b>Level 2</b>				
<b>Aggressive Physical Violence (hitting, punching, kicking or similar behavior that may seriously injure others or self)</b>	Office Referral Parent Notification Serve 1 Detention	Office Referral Parent Conference 2-3 Detentions or ½ Day ISS Counselor Conference	Office Referral Parent Conference ½-3 Days ISS Counselor Conference	Office Referral Parent Conference 1-5 Days OSS Counselor Conference Refer to police if appropriate
<b>Cheating/Copying or using unauthorized information source</b>	Redo assignment/test Parent Notification	Redo assignment/test; partial credit (50%) Office Referral Parent Contact	Redo assignment/test; Zero Credit Office Referral Parent Conference	Redo assignment/test; Zero Credit Office Referral Parent Conference
<b>Defacing school property and vandalism</b>	Office Referral Parent Notification Detention Restitution/Police Referral when appropriate	Office referral Parent Conference Serve 2 Detentions Restitution/Police Referral when appropriate	Office Referral Parent Conference ½ Day ISS Restitution/Police Referral when appropriate	Office Referral Parent Conference 1-10 Days ISS Restitution/Police Referral when appropriate
<b>Disorderly Conduct (Disruptive behavior that poses a threat to the learning environment, health or welfare of others)</b>	Student/Teacher Conference Office Referral Parent Notification	Student/Teacher Conference Office Referral Parent Notification 1-3 Detentions	Office Referral Parent Conference ½ Day ISS	Office Referral Parent Conference 1-10 Days ISS or 1-5 Days OSS Parent Attendance to school to monitor student
<b>Possession and/or use of tobacco, drugs, or alcohol</b>	Office Referral Parent Conference Police Referral when appropriate 1 Detention	Office Referral Parent Conference Police Referral when appropriate ½ Day ISS	Office Referral Parent Conference Police Referral when appropriate 1-5 Days of ISS	Office Referral Parent Conference Police Referral when appropriate 1-10 Days of ISS
<b>Stealing/Theft</b>	Office Referral Parent Notification Police Notification if necessary	Office Referral Parent Conference 1 Day of Detention Police Notification if Necessary	Office Referral Parent Conference ½ Day of ISS Police Notification if necessary	Office Referral Parent Conference 1-5 Days of ISS Police Notification if necessary
<b>Level 3</b>				

<b>Fire/arson, bomb threats, any other behavior that threatens the safety and wellbeing of students and staff</b>	Office Referral Parent Conference Police Referral 5-10 days of OSS	Office Referral Parent Conference Police Referral Expulsion		
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### Use of Terms

**Detention**-time spent after school hours (30 minutes)

**ISS**-In School Suspension

**Office Notification**-Teacher notifies principal's office of student behavior

**Office Referral**-Teacher sends student to the principal's office

**OSS**-Out of School Suspension

**Parent Conference**-Parent/guardian comes to school to meet with school staff and student

**Parent Notification**-phone call/email/note home to parent/guardian

### **ABO ELEMENTARY BEHAVIOR MATRIX**

The Matrix may be modified by the administration as each situation warrants.

#### **Behavior Matrix 3rd- 5th**

Level 1 violations will be cumulative on a per semester basis.

<b>Offense</b>	<b>1<sup>st</sup> Violation</b>	<b>2<sup>nd</sup> Violation</b>	<b>3<sup>rd</sup> Violation</b>	<b>Habitual</b>
<b>Level 1</b>				
<b>Electronics (phones, tablets, MP3 players, any electronic device)</b>	Removed by teacher and given back at end of day Office Notice Parent Notice	Removed by teacher; parent has to pick up Office Referral Parent Conf	Removed by teacher; parent has to pick up Office referral Parent Conf Serve 1 detention	Removed by teacher; parent has to pick up Office referral Parent Conference Serve 2 detentions
<b>Failure to follow classroom &amp; school rules</b>	Office Notice Parent Notification	Office Referral Parent Notice Serve 1 Detention	Office Referral Parent Conference ½ Day ISS	Office Referral Parent Conference Parent attendance to school to monitor student
<b>Forgery</b>	Office Referral Parent Notification 1 Detention	Office Referral Parent Notification 2 Detentions	Office Referral Parent Conference 1 Day ISS	1-5 Days ISS
<b>Items not appropriate at school (toys, trinkets, etc.)</b>	Item(s) removed by teacher	Item(s) removed by teacher Office Notified Parent Notification	Item(s) removed by teacher Office referral Parent Notified 1-2 Detentions	Item(s) removed by teacher Office Referral Parent Conference 3-5 Detentions
<b>Minor physical contact with intent to harm</b>	Office Referral Parent Notification	Office Referral Parent Notification 1-3 Detentions	Office Referral Parent Conference 2-5 detentions	Office Referral Parent Conference 1 day of ISS
<b>Profanity, inappropriate</b>	Office Referral Parent Notification	Office Referral Parent Notification	Office Referral Parent Notification	Office Referral Parent Notification

<b>language, obscene materials or gestures towards others</b>	1 Detention	2 Detentions	1 Day of ISS	Parent Attendance to school to monitor child 1-5 Days of ISS
<b>Level 2</b>				
<b>Aggressive Physical Violence (hitting, punching, kicking or similar behavior that may seriously injure others or self)</b>	Office Referral Parent Notification 1 Day of ISS	Office Referral Parent Conference 2-4 Days of ISS Counselor Conference	Office Referral Parent Conference 1-3 Days OSS Counselor Conference	Office Referral Parent Conference 3-5 Days OSS Refer to Police if appropriate
<b>Cheating/Copying or using unauthorized information source</b>	Redo assignment/test; Office Referral Parent Contact	Redo assignment/test; Partial Credit 50% Office Referral Parent Contact	Redo assignment/test; Zero Credit Office Referral Parent Conference	Redo assignment/test; Zero Credit Office Referral Parent Conference
<b>Defacing school property and vandalism</b>	Office Referral Parent Notification Detention Restitution/Police Referral when appropriate	Office Referral Parent Conference ½ Day of ISS Restitution/Police Referral when appropriate	Office Referral Parent Conference 1 Day of ISS Restitution/Police Referral when appropriate	Office Referral Parent Conference 1-5 Days ISS Restitution/Police Referral when appropriate
<b>Disorderly Conduct (Disruptive behavior that poses a threat to the learning environment, health or welfare of others)</b>	Office Referral Parent Notification Serve 1 Detention	Office Referral Parent Conference Serve 2 Detentions	Office Referral Parent Conference 1-3 Days of ISS	Office Referral Parent Conference 1-10 Days ISS or 1-5 Days OSS Parent Attendance to school to monitor student
<b>Insubordination (refusal to do what is asked; disrespect)</b>	Office Referral Parent Notification 1 Detention	Office Referral Parent Notification 2 Detentions	Office Referral Parent Conference 1 Day of ISS	Office Referral Parent Conference 1-5 Days of ISS
<b>Leaving School without Authorization</b>	Office Referral Parent Notification 1-3 Detentions	Office Referral Parent Conference 1 Day of ISS	Office Referral Parent Conference 1-5 Days of ISS	Office Referral Parent Conference 1-10 Days of ISS
<b>Possession and/or use of tobacco, drugs, or alcohol</b>	Office Referral Parent Conference Police Referral when appropriate 1-5 Days of ISS	Office Referral Parent Conference Police Referral when appropriate 5-10 Days of ISS	Office Referral Parent Conference Police Referral when appropriate 1-10 Days of OSS	Office Referral Parent Conference Police Referral when appropriate 1-10 Days of OSS
<b>Sexual Harassment and/or contact</b>	Office/Counselor Referral	Office/Counselor Referral	Office/Counselor Referral	Office/Counselor Referral Parent Conference

	Parent Notification 1-5 Days Detention	Parent Conference 3-10 Days of ISS	Parent Conference 1 Day of OSS	1-5 Days of OSS
<b>Stealing/Theft</b>	Office Referral Parent Notification 1 Day of Detention Police Notification if appropriate	Office Referral Parent Conference 2-5 Days Detention Police Notification if appropriate	Office Referral Parent Conference 1-10 Days of ISS Police Notification if appropriate	Office Referral Parent Conference 1-5 Days of OSS Police Notification if appropriate
<b>Teasing</b>	Office Notified Parent Notification	Office Referral Parent Conference Serve 1-3 Detentions	Office Referral Parent Conference 1 Day ISS	Office Referral Parent Conference 1-5 Days of ISS Parent Attendance to school to monitor student
<b>Level 3</b>				
<b>Fire/arson, bomb threats, any other behavior that threatens the safety and wellbeing of students and staff</b>	Office Referral Parent Conference Police Referral 5-10 days of OSS	Office Referral Parent Conference Police Referral Expulsion		

### Use of Terms

**Detention**-time spent after school hours (30 minutes)

**ISS**-In School Suspension

**Office Notification**-Teacher notifies principal's office of student behavior

**Office Referral**-Teacher sends student to the principal's office

**OSS**-Out of School Suspension

**Parent Conference**-Parent/guardian comes to school to meet with school staff and student

**Parent Notification**-phone call/email/note home to parent/guardian

**FOR THE PARENT/GUARDIAN and STUDENT**

I have reviewed the rules and expectations contained in the Elementary Student Handbook (*located on school district website*).

One hard copy of the handbook will be sent home with each family.

\_\_\_\_\_  
**Parent Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Student 1 Signature**

\_\_\_\_\_  
**Student 2 Signature**

\_\_\_\_\_  
**Student 3 Signature**

\_\_\_\_\_  
**Student 4 Signature**

***\* Please sign, date, and return this form to the classroom teacher by Friday, August 22, 2025.***

## 2025-26 MS/HS Handbook Policy Change Proposals:

### Current language (page 10):

Students are allowed to have only water in a sealed and transparent container (bottled water is acceptable).

### Proposed change:

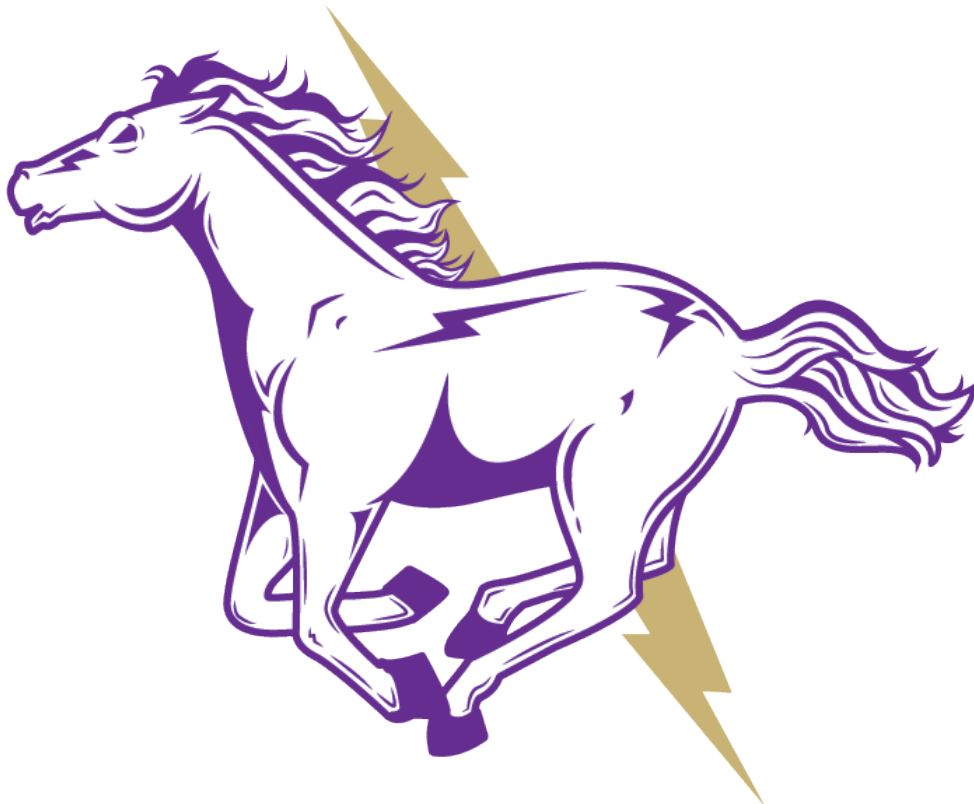
Students are allowed to have only water in a sealed ~~and transparent~~ container (bottled water is acceptable).

\*Strike the transparent requirement, sealed hydro-flasks, Stanley mugs, etc. are a constant now.

Will have to amend handbook to whatever the adopted lunch prices are for the school year as well!

**SULLY BUTTES  
SECONDARY  
2025-2026  
STUDENT HANDBOOK**

[www.ABO.k12.sd.us](http://www.ABO.k12.sd.us)



**Learners for Life**

## **PHILOSOPHY**

The primary purposes of the Agar-Blunt-Onida School System are to develop knowledge and to encourage in everyone the determination to apply that knowledge to promote continuous growth toward becoming an effective citizen in our society. The school endeavors to develop and maximize student talents and skills through a comprehensive curriculum. The school strives to enhance academic, vocational, and extra-curricular programs while emphasizing the importance of a well-rounded education and the pursuit of excellence. The school provides training and leadership to assist the students in becoming well-adjusted in relationships with others, developing good work habits, and being prepared to enjoy leisure time. The school cooperates with the home, church, and other community forces to strengthen within each student's physical health, and the moral values of honesty, truthfulness, and respect for other people. The Agar-Blunt-Onida School system is dedicated to meeting the needs of all students and will provide special services as needed, offering remedial and accelerated learning opportunities in addition to our challenging mainstream curriculum. We will provide educational programs to meet the needs of all qualified students. The school district also strives to be a nut-free environment as well for the mutual respect and safety of all patrons with food allergies.

### **WELCOME TO SULLY BUTTES MS/HS**

I would like to welcome you to Sully Buttes Middle and Senior High Schools. This handbook has been assembled to provide you with information to assist you in better familiarizing yourself with our educational program and daily operational procedures. Please familiarize yourself with it, as we strive to make sure that all of our students are successful in meeting their academic, physical, emotional, and social needs. We look forward to working with you and making this a great year!

Sincerely,



Jeremy Chicoine  
Principal/Superintendent

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This Handbook is subject to Board adopted policies. In the case of a conflict between this Handbook and an adopted policy, the policy controls. Any matter addressed in this Handbook which is not addressed in Board Policy shall be deemed to be Board Policy due to Board approval of this Handbook.

## Family Educational Rights and Privacy Act (FERPA)

### FERPA NOTICE TO PARENTS

The *Family Educational Rights and Privacy Act* (FERPA), a federal law, requires that The Agar-Blunt-Onida School District “District”, with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child’s education records. The ABO District may disclose appropriately designated “directory information” without written consent unless you have advised the district to the contrary in accordance with District procedures. The primary purpose of directory information is to allow the district to include this type of information from your child’s education records in certain school publications. *Examples* include:

- A playbill, showing your student’s role in a drama production;
- The annual yearbook;
- Honor roll or other recognition lists;
- Graduation programs; and
- Sports activity sheets, such as for wrestling, showing the weight and height of team members.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent’s prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require local educational agencies (LEAs) receiving assistance under the *Elementary and Secondary Education Act of 1965* (ESEA) to provide military recruiters, upon request, with the following information – names, addresses, and telephone listings – unless parents have advised the LEA that they do not want their student’s information disclosed without their prior written consent.

**If you do not want the district to disclose directory information from your child’s education records without your prior written consent, you must notify the District in writing within 14 days of this Notice.**

The ABO District has designated the following information as **DIRECTORY INFORMATION**:

1. The student’s full legal name and address.
2. The student’s weight, height, and grade level if a member of an athletic team.
3. Academic work intended for public display.
4. Photographic and electronic images recorded in public areas of the school as well as on District vehicles and grounds. This includes candid photographs chosen for use in public documents such as the annual yearbook as well as performance videos.
5. Dates of attendance
6. Degrees honors and awards received
7. Grade level
8. The most recent educational agency attended
9. Student ID number, user ID, or other unique personal identifier used to communicate in electronic systems that cannot be used to access education records without a PIN, password, etc. *(A student’s SSN, in whole or in part, cannot be used for this purpose.)*

### Protection of Pupil Rights Amendment (PPRA)

The Protection of Pupil Rights Amendment (PPRA) is a federal law that affords certain rights to parents of minor students regarding surveys that ask questions of a personal nature. Briefly, the law requires that schools obtain

written consent from parents before minor students are required to participate in any U.S. Department of Education-funded survey, analysis, or evaluation that reveals information concerning the following areas:

1. Political affiliations or beliefs of the student or student's parent;
2. Mental or psychological problems of the student or student's family;
3. Sex behavior or attitudes;
4. Illegal, anti-social, self-incriminating, or demeaning behavior;
5. Critical appraisals of others with whom respondents have close family relationships;
6. Legally recognized privileged relationships, such as with lawyers, doctors, or ministers;
7. Religious practices, affiliations, or beliefs of the student or parents; or
8. Income, other than as required by law to determine program eligibility.

If, after reading this guidance document, you have questions regarding FERPA or the PPRA that are not addressed here, or you wish to make a complaint regarding our application of this policy, you may write to the:

Family Policy Compliance Office  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, DC 20202-8520

#### Notice of Non-Discrimination

Applicants for admission and employment, students, parents, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the Agar-Blunt-Onida School District are hereby notified that the Agar-Blunt-Onida School District does not discriminate on the basis of race, color, national origin, sex, age, or disability in admission or access to, or treatment or employment in, its programs and activities. Any person having inquiries concerning the school's compliance with the regulations in implementing Section 504 of the Rehabilitation Act of 1973, is directed to contact:

Section 504 Coordinator  
Agar-Blunt-Onida School District  
Box 205  
Onida, SD 57564  
605-258-3618

who has been designated by the school to coordinate efforts to comply with the regulations regarding non-discrimination.

## **STUDENT RIGHTS - All students are entitled to:**

**EQUAL EDUCATION OPPORTUNITY** - The school must provide all students an opportunity to obtain an education. Students are required to stay in school until age 18 or graduation. No student can be denied the opportunity to participate in any program solely because of the student's race, ethnic origin, or sex. All students have the right to equal educational opportunities.

**EXERCISE FREE EXPRESSION** - Students are entitled to express their opinions to the Administration or Guidance Counselor, both verbally and in writing. No form of expression shall interfere with the right of others to express themselves or with the conduct of school and classroom activities. Other forms of expression, such as attire, posters, handouts, and the content of written expression in printed or electronic form, created or distributed in full or in part on school-owned facilities may be limited on the basis that the content has high potential to be disruptive, contains slander or libel, advocates illegal activities, is overtly racist, sexist or otherwise inappropriately discriminatory in its viewpoint.

**DUE PROCESS** - Students facing major disciplinary action are entitled to fair procedures to determine if they are at fault. The procedures and methods are explained later in this handbook.

## **STUDENT RESPONSIBILITIES**

Responsibility implies an obligation to do what is right. Just as student rights deserve protection, students must accept responsibilities so as not to infringe upon the rights of others in the school community. All students have the responsibility to:

1. Respect and protect the rights of others.
2. Obtain an education.
3. Attend school daily unless ill or legally excused. In South Dakota, a student is required by law to attend school until the age of 18 or graduation.
4. Be on time for all classes.
5. Practice Self Control at all times.
6. Obey school rules.
7. Complete all in-class and homework assignments and meet deadlines.
8. Respect the public property and carefully use and return all materials and equipment.
9. Respond to community needs.
10. Come to class with a charged iPad, necessary books, and materials,
11. See that all school correspondences to parents reach home.
12. Know the grievance process.
13. Be courteous to all staff, students, and guests of our school.

## **SCHOOL'S RESPONSIBILITIES TO THE STUDENT**

The school's responsibilities to the students are to:

1. Provide the students with an opportunity for an education.
2. Permit students to participate in the total educational program.
3. Not violate the student's right to confidentiality of private and personal information.
4. Permit freedom of association on the campus within the established school regulations.
5. Permit student representation through recognized student councils.
6. Provide the student body with educational opportunities and protect the health and safety of each student.
7. Guarantee that student educational opportunities are consistent with local, state, and federal laws.
8. See that student educational opportunities are appropriate to the ages and maturity of the students.
9. Act, in place of parents, where necessary, in the best interest of the individual as well as for the entire student body.

## **ATTENDANCE AND MAKE-UP WORK POLICY:**

**ABSENCES-** Middle school and high school students may have a maximum of ten absences per class per semester without penalty. Once a student reaches their eighth absence in any class period for the semester the parents/guardians will be notified by the principal's office that their student is nearing the attendance limits and will be reminded of the attendance policy ramifications for exceeding ten absences in a period for the semester, which are as follows: Upon recording ten or more period absences in a semester for a class, the student will receive a 65% semester grade (D-) for the class if they have finished the semester with a passing grade. If a student fails a class in which they have ten or more absences they will receive the failing grade. Absences for school-related activities do not count towards this policy. Students that are absent for school related activities shall have an advance make up slip and are responsible for all deadlines and assignments as if they were in school that day. Extended illness and reoccurring health appointments may be counted as one cumulative absence if a doctor's note is provided to the school office within one week of the absence in question. The administration reserves the right to confirm said doctor's notes as well with the physician's office. Family emergencies reported to the administration that result in extended absences may also be counted as one absence. Family vacations scheduled throughout the school year will not be counted as one cumulative absence but instead will be counted as individual absences for each day missed.

**Tardy Policy Consequences** - The tardy policy is implemented to teach students the value of punctuality. Tardiness will be monitored and reported for each class. Students will be allowed a total of three (3) tardies per quarter. Consequences will increase as occurrences increase:

### **Chart of consequences for excessive tardiness (accumulative per quarter):**

<b>4 Tardies</b>	<b>½ hour of detention (or equivalent activity), lunch restriction to campus for the remainder of the quarter, and loss of senior privileges for the remainder of the quarter.</b>
<b>5 -7 Tardies</b>	<b>1 hour of detention per tardy (or equivalent activity)</b>
<b>8 or more</b>	<b>The student will serve two hours of detention per tardy (or equivalent activity), lunch restricted to campus for the remainder of the <u>semester</u>, and loss of senior privileges for the remainder of the <u>semester</u>.</b>

**MAKE-UP WORK-** As soon as a student returns from an absence (not a school activity), they must pick up a make-up sheet in the high school office that they will bring to each of their teachers that day and document their missing work from the time they were gone. At a minimum students will always receive one day of work time for each day of EXCUSED absence. If an absence is unexcused the classroom teacher has the right to elect to treat the unexcused absence as if the student was in class and they are responsible for all classwork and deadlines made that day.

**SCHOOL ACTIVITY ADVANCE MAKE-UP SLIPS-** All students in grades 6<sup>th</sup> through 12<sup>th</sup> who will miss school time for a school activity will be required to get a school activity advance make-up slip from the high school office before their absences. Students are required to get their slips signed by the teacher of each of the classes that will miss for their upcoming school activity. All students will be required to turn in their signed school activity advance make-up slip to their activity advisor/coach before departing for their activity. Students that fail to turn in their advanced make-up slip before departing will have lunch detention the next school day.

**PHYSICAL EDUCATION EXCLUSION-** A medical slip signed by a doctor must be on record if a student is to be excused from physical education class. This also applies to holding students out of school activities for physical or health reasons. If a student is excluded from physical education participation or athletic activities,

due to a Doctor's or Medical Professional's signed order, THEY MAY NOT RETURN TO THE SAME ACTIVITY WITHOUT A MEDICAL RELEASE.

### GENERAL INFORMATION

**SCHOOL DAY AND CLASS SCHEDULE** - The first bell rings at 8:10 a.m., and 1<sup>st</sup> period begins at 8:15 a.m. The school day ends at 3:20 p.m.

The class schedule is as follows:

1st period	8:15 – 9:03
2nd period	9:06-9:52
3rd period	9:55-10:41
4th period	10:44-11:30
Chorus/Home Room	11:33-11:58
6-12 <sup>th</sup> Lunch	12:01-12:35
5th period	12:38-1:24
6th period	1:27-2:13
7 <sup>th</sup> Period	2:16-3:02
TAP	3:05-3:20

**Students will assemble in the commons area prior to the first bell.**

### LUNCH PRICES

The school provides a hot-lunch program for its students.

Grades 6-12 Single Meal	\$3.55
Adult Single Meal	\$5.00
Extra Milk at Lunch	\$.50

### LUNCH POLICY

**Applications for free and reduced lunches are available from the Business Manager's office in Onida or from the principal's office in Blunt. This process is confidential and eligible families are strongly encouraged to make an application.**

*\*Our school district is a peanut and nut-free school district. Please refrain from bringing any items into the school that may contain peanuts or peanut products.*

### **Open Lunch Policy:**

If a HIGH SCHOOL (9-12) student elects not to eat at school, the student may eat elsewhere with prior written parent/guardian permission. **HIGH SCHOOL STUDENTS (9-12)** will have this privilege if they display appropriate conduct during school and exhibit the necessary maturity for such privileges, including the ability to get back to class safely and on time. **ALL HIGH SCHOOL STUDENTS MUST HAVE A SIGNED PARENT/GUARDIAN CONSENT FORM ON FILE IN OFFICE, GRANTING PERMISSION OR RESTRICTING THEIR CHILD FROM LEAVING CAMPUS FOR THE LUNCH PERIOD.**

High school students (9-12) who are eligible AND HAVE SIGNED PERMISSION for open lunch privileges must abide by the following rules:

- 1) On the second tardy (per quarter) - Students returning from open lunch tardy to period 5 will lose that privilege for the remainder of the quarter. Students will also forfeit their open lunch privileges upon receiving their fourth cumulative tardy in a quarter for the remainder of that quarter. No food or beverages will be allowed into the school during open lunch. All food must be consumed and disposed of properly before entering the school building.
- 2) A student's actions in school or at school-related activities will be tied to lunch privileges. Students will be expected to continually show the school and community that they deserve an open lunch.
- 3) School administration reserves the right to use the revocation of lunch privileges for disciplinary action.

A student choosing to eat lunch on campus will remain on campus for the remainder of that day's lunch period. As our campus is secured during the school day, students leaving campus for open lunch will only be able to reenter the school five minutes prior to the end of the lunch period (12:35 pm) through the designated doors.

**STUDENTS IN GRADES 6-7-8 MAY ONLY LEAVE CAMPUS FOR LUNCH IF A PARENT OR GUARDIAN PHYSICALLY REPORTS TO THE MS/HS OFFICE, SIGNS THEIR STUDENT OUT, AND PROVIDES THEM WITH TRANSPORTATION TO AND FROM THE SCHOOL FOR THE LUNCH PERIOD.**

**FOOD ALLERGIES-** Students with food allergies that require special dietary changes require a signed statement from their doctor indicating the food items and level of restriction for the school to honor the request. These medical statements are available for pick up at all district administrative offices and must be completed and returned to the Middle/High School office.

**FOOD IN SCHOOL-** Students may be allowed to have food in the classroom at the discretion of each teacher. Food shall not be eaten in the hallways, students may carry sealed food to a class where allowed by a teacher but they may not bring the food out into the hallway to eat during class time, this includes candy and suckers. No foods that contain peanuts, tree nuts, or sunflower seeds are allowed per district policy. Students are allowed to have only water in a sealed and transparent container (bottled water is acceptable). No **GUM** is allowed in the middle/high school or the cafeteria by students except under special circumstances approved by a classroom teacher for a specific activity.

**BACKPACKS-** To support school safety and student health, students are not allowed to carry a backpack, handbag, or purse in school during the school day. Students are expected to store and retrieve the educational supplies (textbooks, notebooks, iPads, etc.) that they will need throughout the school day in their school-assigned locker. Students are expected to utilize their passing period time to retrieve these items between classes as necessary. Students may bring school-related items to and from school in a backpack or bag of their choice, but that bag must be stored in their locker during the school day. Students who are enrolled in a PE class may carry their gym bag from their locker to the locker room before and after their PE class. Students who participate in co-curricular activities should store their activity bag/backpack in their assigned locker in the athletic locker rooms during the school day.

**DRESS CODE -** Dress and appearance, which may cause significant disruption of the education process, or present health, or safety problems, shall not be permitted. All students are expected to be clean and well-

groomed when attending school or school activities. Since health problems are a concern of the school, footwear, and proper clothing are required to be worn by all students. Shirts and pants must be worn in such a way that skin is not showing between them. Excessively baggy pants are not allowed, nor are clothing that would be too short (shorts/skirts/pants must extend beyond fingertips with no skin showing above the fingertip line including holes in garments), too tight, or revealing which is at the discretion of the administration/staff. Students attending Sully Buttes MS/HS School will not be allowed to wear any articles of clothing that convey any message of profanity, drugs, or alcohol, are sexually suggestive, display racial slurs, or are disrespectful to the staff and the school. Students may not wear OR carry caps, hats, scarves, or any headgear during regular school hours in the buildings except for special events authorized by the administration. If the staff or administration deems your clothing to be inappropriate, students will be directed to change into proper attire, if a student does not have proper clothing to change into, proper clothing will be loaned to you to wear for the remainder of the day.

**The dress code policy is applicable to physical education classes.**

**Violations will be handled in the following manner:**

**1<sup>st</sup> offense – ½ hour detention**

**2<sup>nd</sup> offense – 1-hour detention and written notification to the parents**

**3<sup>rd</sup> offense – 1 day of In-school Suspension (ISS)**

**All additional violations will result in Out-of-school Suspension (OSS).**

### **GRADUATION REQUIREMENTS**

All freshmen will be required to start their first year of high school on an academic pathway that meets the “Advanced Endorsement” coursework requirements. Students not making appropriate academic progress after their freshmen year will meet individually with the principal and school counselor to consider the most appropriate academic path going forward for that student. If the recommendation is to pursue a base diploma certification, parental notification and approval will be required in writing and will be inserted into the student’s permanent record file.

***All students must meet the “BASE DIPLOMA” graduation requirements which require a personal learning plan that must document a minimum of 22 credits that include the following:***

Four Units of Language Arts- must include:

Writing- 1.5 units

Literature- 1.5 units (must include .5 units of American literature)

Speech or Debate- .5 unit

Language Arts Elective- .5 unit

Three Units of Mathematics- must include:

Algebra I – 1 unit

Three Units of Lab Science- must include:

Biology- 1 unit

Three Units of Social Studies- must include:

U.S. History- 1 unit

U.S. Government-. 5 unit

One unit of the Following (any combo)

Approved Career and Technical Education (CTE) OR World Language

One Unit of Fine Arts

One-half Unit of Personal Finance or Economics

One-half Unit of Physical Education

One-half Unit of Health or Health Integration

One-half unit of Capstone Experience

Five and One-half additional Units of Electives

***To receive an “ADVANCED ENDORSEMENT” on your diploma, a student must have a personal learning plan that documents 22 credits of completed coursework with the following required courses:***

Four Units of Language Arts- must include:

Writing- 1.5 units

Literature- 1.5 units (must include .5 units of American literature)

Speech or Debate- .5 unit

Language Arts Elective- .5 unit

Three Units of Mathematics- must include:

Algebra I – 1 unit

Algebra II- 1 unit

Geometry- 1 unit

Three Units of Lab Science- must include:

Biology- 1 unit

Any physical science- 1 unit

Chemistry - 1 unit

Three Units of Social Studies- must include:

U.S. History- 1 unit

U.S. Government-. 5 unit

World History- .5 unit

Geography- .5 unit

Social Study Elective- .5 unit

One unit of the following:

Approved Career and Technical Education (CTE) OR World Language

One Unit of Fine Arts

One-half Unit of Personal Finance or Economics

One-half Unit of Physical Education

One-half Unit of Health or Health Integration

One-half unit of Capstone Experience

Five and One-half additional Units of Electives

***To receive an “ADVANCED CAREER ENDORSEMENT” on your diploma, a student must have a personal learning plan that documents 22 credits of completed coursework with the following required courses:***

Four Units of Language Arts- must include:

Writing- 1.5 units

Literature- 1.5 units (must include .5 units of American literature)

Speech or Debate- .5 unit

Language Arts Elective- .5 unit

Three Units of Mathematics- must include:

Algebra I – 1 unit

Three Units of Lab Science- must include:

Biology- 1 unit

Three Units of Social Studies- must include:

U.S. History- 1 unit

U.S. Government-. 5 unit

Two units or more of CTE & Capstone Experience~

At least 1.5 units of Approved Career and Technical Education (CTE) of the same career cluster and the Capstone Experience AND Attainment of an industry-recognized credential OR NCRC of Silver or higher

One Unit of Fine Arts

One-half Unit of Personal Finance or Economics  
One-half Unit of Physical Education  
One-half Unit of Health or Health Integration  
Four and one-half additional Units of Electives

***To receive an “ADVANCED HONORS ENDORSEMENT” on your diploma and be eligible for Sully Buttes Honor Graduate Status and consideration for Valedictorian or Salutatorian, a student must have a personal learning plan that documents 22 credits of completed coursework with the following required courses:***

Four Units of Language Arts- must include:

Writing- 1.5 units  
Literature- 1.5 units (must include .5 units of American literature)  
Speech or Debate- .5 unit  
Language Arts Elective- .5 unit

Four Units of Mathematics- must include:

Algebra I – 1 unit  
Algebra II- 1 unit  
Geometry- 1 unit  
Advanced Math- 1 Unit

Four Units of Lab Science- must include:

Biology- 1 unit  
Physical Science- 1 unit  
Chemistry - 1 unit  
Science elective- 1 unit

Three Units of Social Studies- must include:

U.S. History- 1 unit  
U.S. Government-. 5 unit  
World History- .5 unit  
Geography- .5 unit  
Social Study Elective- .5 unit

Two units in any combo of:

Approved Career and Technical Education (CTE) OR World Language

One Unit of Fine Arts

One-half Unit of Personal Finance or Economics

One-half Unit of Physical Education

One-half Unit of Health or Health Integration

One-half unit of Capstone Experience

Five and One-half additional Units of Electives

*\*If you are considering athletics in college, make sure you are academically eligible by checking out this link or visiting with your school counselor (NCAA eligibility is not necessarily met by meeting SBHS minimum graduation requirements): <http://www.athleticscholarships.net/academic-requirements.htm>*

## **8<sup>TH</sup> GRADE ALGEBRA ADMINISTRATIVE WAIVER**

**Purpose** - The sole purpose of the administrative waiver is to allow students to take five years of upper-level mathematics without 'doubling up' in any given year. If a student is not planning on taking five years of high school math, then he/she should not take 8th-grade Algebra. A letter will be sent home to parents of students who meet the enrollment requirements for 8<sup>th</sup> Grade Algebra explaining the program. If a parent does not desire to have their student take 8<sup>th</sup> Grade Algebra then they should contact the school and notify them of their decision.

**Eligibility** - the requirements for a student to take 8th-grade Algebra are as follows, the student must

- A. Be in the 8th grade and
- B. Successfully pass 7th-grade mathematics with no quarter (1st, 2nd, 3rd, and 4th) grade lower than "A-" (92%) or score a 4 on the 7th-grade Smarter Balanced Assessment.

**REPEATING A COURSE** - A student may request to repeat a class with administrative approval; if allowed, no prior attempt will be omitted from their high school transcript. The only exception to omitting a prior attempt is if a student received credit for Algebra I in 8<sup>th</sup> grade and wishes to retake the course immediately as a freshman. If the student enrolls in Algebra I immediately as a freshman and receives a higher grade as a freshman, the grade earned in 8<sup>th</sup> grade will be omitted from their high school transcript.

## **PROMOTION**

1. High School Students will progress through high school upon attaining a passing grade of D- (65%) or above in each of the courses in which they enroll.
2. Individualized Education Plans - Any student who has been placed on an IEP through a placement meeting will be graded based on what is stipulated on the IEP.
3. Middle School Students are required to pass all their core classes (English, Math, Science, and Social Studies) to be promoted. The grade will be calculated by combining the two-semester grade percentages and averaging them. If a student fails a core class, they will be required to attend summer school for that class. If they fail to attend and pass the course, they will not be promoted to the next grade.

**CLASS STATUS** - The following credits are needed to be classified:

Sophomore	- 5 credits
Junior	-10 credits
Senior	-15 credits
Graduate	- 22 credits

Students will be classified at the grade level their credits qualify them for, regardless of the number of years completed at the high school level. Those students will be required to participate in all school activities (student government, class activities, etc.) for the grade level they have achieved. For example, a student who has passed only three credits at the end of their freshman year will be considered as a freshman the following school year.

**CLASS CHANGES** - Class changes can only be made after the following criteria have been met:

- a. Changes can only be made during the first three days of each semester.
- b. Consultation between the student and the principal.
- c. A phone call or written approval from the parents or guardians.
- d. Approval of the Principal.

## **ONLINE, DUAL CREDIT, AND CREDIT RECOVERY COURSES:**

Program Requirements-

1. For any of the six South Dakota Board of Regents universities (BHSU, DSU, NSU, SDSMT, SDSU, or USD), students must be high school juniors or seniors. Seniors must rank in the upper half of their class; OR have a GPA of 3.25 or higher; OR score 21 or higher on the ACT. Juniors must rank in the upper third of their class; OR have a GPA of 3.5 or higher; OR score 24 or higher on the ACT. To enroll in math and English courses, ACT subtest score requirements must be met, or Accuplacer scores may be used. If students are interested in taking a dual credit course from one of the four South Dakota technical colleges (LATC, MTC, STC, or WDTC) they must meet the specific program enrollment requirements of the course they are taking. The dual credit contact at that institution can answer questions on eligibility.

\*\*Sully Buttes High School will follow the minimum state requirements for dual credit eligibility if those requirements are changed by the State D.O.E./Board of Regents and are not reflected accurately in this policy.

2. You as the student are responsible for the cost of tuition and any other related expenses with the course to include textbooks, lab fees, etc. for dual credit courses. Students taking AP courses are required to pay for the end of course accreditation exam for credit.
3. Juniors will be allowed to enroll in one dual credit or online course per semester if they qualify; seniors will be subject to the following dual credit course sign up limitations:
  - Seniors with a 3.25 to 3.49 GPA may sign up for a max of two courses per semester
  - Seniors with a 3.50 to 3.74 GPA may sign up for a max of three courses per semester
  - Seniors with a 3.75 to 4.0 GPA may sign up for a max of four courses per semester as long as they do not conflict with their graduation requirements.
4. If you fail an online or dual credit course at any time during your junior or senior year, you will be ineligible to enroll in any other online or dual credit courses for the remainder of high school unless you go through the SDBOR petition process and are successfully reinstated.
5. If you wish to enroll in an online course (not dual credit, you will be required to demonstrate the academic need for such a course for your personal education plan. Online courses that are offered in house at Sully Buttes (not dual credit) will not be approved for student enrollment unless an unavoidable schedule conflict exists (administrative discretion may be used for unique circumstances not covered in this policy).
6. All online and dual credit courses taken must be included in the student's cumulative GPA and will be listed on their official transcripts.
7. A specific class period will be allotted for each online course; seniors will not be allowed to exercise senior privileges during these scheduled class periods. All students in an online/dual credit course will report to the study hall or a designated supervised room for the assigned class period to work on their course daily.
8. Co-curricular eligibility will be determined on a case-by-case basis depending upon the policy and practice of the instructional institute that is teaching the course. The grade checks will fall upon dates established for each individual course in accordance with that course calendar.
9. Administrative approval is required for all online and dual credit courses prior to registration.
10. Senior students who need an online remedial Math or English course as a result of their ACT score will be solely responsible for the cost of that class and scheduling it outside of the normal school day.

**CHEATING POLICY-** Cheating and other forms of academic dishonesty run contrary to the purposes of education and will not be tolerated at Sully Buttes MS/HS. All students involved in academic dishonesty which includes (but is not limited to) plagiarism, copying answers or work done by another student (either on an exam, quiz, or class assignments), allowing another student to copy from you, and using unauthorized materials during an exam/assessment will receive a zero on that assignment, project, or test. If a student is caught in possession of any unauthorized teacher materials (such as but not limited to) an answer key or copy of a test, that student will receive a 36% quarter score deduction for that class or a 64% for the quarter, whichever grade calculation is lower. In cases of gross academic misconduct, further disciplinary action may be taken as well. Please be advised that when the instructor suspects plagiarism, the Internet and other standard means of plagiarism detection may be used to resolve the instructor's concerns. The unauthorized use of "Artificial Intelligence" technology to complete an assignment may be considered plagiarism as well if it is deemed to not be within the spirit of the

**assigned task.** Furthermore, any violation of the academic integrity policy will lead to dismissal from the National Honor Society per the NHS By-Laws and Constitution.

**EARLY GRADUATION** - Planning for early graduation should begin during the sophomore year with the guidance counselor consultation. To be an accelerated student, who plans to graduate early, the student must meet the following criteria:

- a. Have completed 22 units of academic credit.
- b. Have an accumulated grade point average of 2.0 or better.
- c. Have filed a written request for accelerated status with the Superintendent by the first Monday in October for the school year that graduation status is desired.

A student who graduates early may participate in Spring Commencement but will be ineligible to participate in any other school-sponsored activities after they graduate early (examples include co-curricular activities, prom, senior trip, etc.).

**GRADUATION PARTICIPATION & HONOR GRADUATE CRITERIA** - Students who have met or exceeded the graduation requirements as set forth by the State of South Dakota and the Agar-Blunt-Onida School District will be allowed to participate in the district's graduation ceremony. Those students who have not met the district's graduation requirements, will not participate in the graduation ceremony.

For an individual to be considered for the honor of being named valedictorian or salutatorian and/or Sully Buttes Honor Graduate that individual must have completed a minimum of 12 credits at an accredited school and meet the following course criteria:

**4 units of English** – courses with a major emphasis on grammar, composition, or literary analysis.

**4 units of algebra or higher mathematics** – Algebra, geometry trigonometry, or other advanced mathematics including accelerated, or honors mathematics (algebra) provided at the 8th-grade level; not included are arithmetic, business, consumer or general mathematics or other similar courses.

**4 units of science including 3 units of approved laboratory science** – courses in biology, chemistry, or physics in which at least one (1) regular laboratory period is scheduled each week. Qualifying physical science or earth science courses (with lab) shall be decided on a case-by-case basis.

**3 units of social studies** – History, economics, sociology, geography, and government – including U.S. and South Dakota, American Problems, and similar courses.

**2 units of either of the following or a combination of the two-** Approved Career and Technical Education Courses (CTE) and/or Modern or Classical Language (includes American Sign Language; all units must be in the same language).

**1 unit of fine arts** – Coursework in art, theatre, or music. Such credit may be in appreciation, analysis, or performance.

**Receive a “C” (2.0 on a 4.0 scale) or higher on all required coursework**

**Maintained an unweighted cumulative grade point average of a “B” (3.0 on a 4.0 scale) throughout high school.**

**Valedictorian** – will be the student with the highest unweighted GPA who has met the curriculum as stated above.

**Salutatorian** – will be the student with the 2<sup>nd</sup> highest unweighted GPA who has met the curriculum as stated above.

#### **THE GRADING SYSTEM AND REPORT CARDS:**

Assignments and Report Card grading scale are as follows:

A	100-92%	Excellent
B	91-83%	Above Average
C	82-74%	Average
D	73-65%	Below Average
F	64 and below	Failing
I		Incomplete

The following is the grade point average scale used at Sully Buttes Middle and Senior High Schools (this is the point value assigned to each letter grade for figuring GPA; ex: C+ is 2.0 as is a C and C-):

<b>A</b> -4.0	<b>D</b> - 1.0
<b>B</b> - 3.0	<b>F</b> - 0.0
<b>C</b> - 2.0	<b>I</b> - 0.0

The "I" indicates only that the work is incomplete. If the work is not completed within 10 school days after the end of a marking period, the student may receive no credit for the incomplete work, and possibly the course, in which the work is incomplete.

Report cards will be available at the end of each quarter via the Parent Portal on Infinite Campus. Parent/Teacher Conferences will be held twice during the school term.

**HONOR ROLL** - The honor roll will be as follows:

Straight A Honor Roll	4.00
Honor Roll	3.50 - 3.99
Merit Roll	3.00- 3.49

For figuring out the honor roll and Honor Society eligibility, GPAs do not round up.

**TRANSCRIPTS** - A copy of a student's transcript and cumulative records may be obtained from either the Secondary Principal or the Guidance Counselor's offices. Transcripts are used for the purpose of transfer procedures from this high school to another high school, or to finalize admission procedures at a post-secondary institution. To obtain a student's complete file, the student's parents or guardian must sign a records-release form, unless the student is 18 years of age at the time of the request. If you seek to enroll in another educational institution and it requests your records, they will be sent without your consent; however, notification that we did so will be sent to your last known address.

**TRANSFERS** - In-state School transfer students must meet the minimum South Dakota graduation requirements to receive a diploma from the Agar-Blunt-Onida School District. Out-of-state School senior transfers may request a waiver of graduation requirements through the administration.

**ILLNESS** - In case a student becomes ill in school, he or she is asked to report to the principal's office. The office will try to contact the parents or guardians before releasing the student. The parent or guardian should then pick up their child. In the event the parents or guardians cannot be reached, an emergency or relative's phone number should be provided to the school. A student may not be allowed to leave the building if no one can be contacted. Other arrangements will be made by the principal.

**HALLWAYS** - The general rule is that students should stay to the right. Running in the halls is forbidden. Congregating at lockers makes it hard to pass to class and not be tardy for your next class.

**CARS AND PARKING** - Students may drive cars or other vehicles to school. All cars and vehicles are to be parked on school premises, in the student parking area (the student parking area is the area west of the high school

entrance). Parking spots on the north of the high school entrance are reserved for visitors and staff only. The fire lane by the library door must be kept free of vehicles. Cars will be towed that are parked in handicapped or no parking zones. Vehicles on school property are subject to search by school officials and/or law enforcement at any time. No student may drive or ride in any motor vehicle during school hours other than during open campus lunch. The only exception to this rule is with a parent or guardian's request and the principal's approval.

**CARE OF PERSONAL PROPERTY** - The school has lockers in which each student can keep books, coats, and other personal items. Students are urged not to leave money, jewelry, or anything of value in their lockers, coats, desks, or purses. If students do so, it is at their own risk, and the school or its employees cannot be responsible. The loss of personal property should be reported immediately to the principal's office. **Students have no privacy rights in the lockers and the school reserves the right to search these items at any time.** School administrators (or a designated representative in their absence) do have the right of access to all school lockers.

**ACTIVITY TICKETS** - Activity tickets are available to middle school and high school students. The ticket will entitle the purchaser to admission to all school athletic activities for which admission is charged, except for tournaments, sub-state events, school plays, etc.

**BAND INSTRUMENTS** - The district does not charge rent for band instruments or uniforms. Students are responsible for all damage to either instruments or uniforms and must pay the costs of appropriate repair or replacement. The school will clean band uniforms twice without charge. Students must pay the replacement costs of any lost sheet music.

**TITLE IX** - It is the policy of the Agar-Blunt-Onida School District #58-3 to not allow discrimination based on sex in its educational programs, activities, or employment practices as required by Title IX of the 1972 Educational Amendments. Any complaints should be reported directly to the ABO District Title IX Coordinator, Brian White. Other inquiries regarding compliance with Title IX may be directed to the Title IX Coordinator, 302 E. Dakota, Pierre, SD 57501, 224-8896, or the Director of the Office for Civil Rights, Department of Health, Education and Welfare. A copy of the complaint procedure and process may be found on the school website at this link: <https://www.abo.k12.sd.us/page/title-ix>

**SUPERVISION OF STUDENTS** - Students may not be in the building at any time unless under the direct supervision of the school staff or responsible adults.

**PUBLIC NOTICES AND ANNOUNCEMENTS** - All public notices and announcements shall be cleared through the principal's office before they are to be displayed. The school hallways and bulletin boards are not public forums. Announcements are restricted to school-related events.

**PASSING TIME BETWEEN CLASSES** - The time allotted for changing classes is three minutes. Students are not to leave the school buildings during this time without permission from the office. Students should be in their seats at the end of the second bell.

**DAILY ANNOUNCEMENTS AND PLEDGE OF ALLEGIANCE** - At the start of each instructional day the daily announcements posted in Infinite Campus will be read to students and the Pledge of Allegiance will be recited in every classroom per SDCL.

**TELEPHONE USE** - The use of the office telephone is for business and emergencies only. Parents or guardians and friends are requested to limit calls to only when essential or in case of emergency.

**SCHOOL DANCES AND FUNCTIONS** - School dances and parties or functions may be authorized from time to time. This must be done with the consent of the Superintendent or Principal. All dances must be under the direct supervision of the class or organization sponsor, or parents, or a combination of the two. Requests for a dance or school function are to be submitted to the administration at least two weeks before the date of the dance or function. This request must be in writing with the proper arrangements made at that time. Only members of our school are allowed to attend unless arrangements have been made with the advisor and the principal. Out-of-town dates are required to be registered in the office one week before the dance. All out-of-town dates are required to be age and grade-appropriate to the targeted age group of the dance (MS dances would be restricted to 6-8<sup>th</sup> graders and HS dances would be restricted to 9-12<sup>th</sup> graders). The MS/HS office reserves the right to validate registration and attendance of out-of-town dates with their identified school. People attending the dance or function must stay in the building during the activity and will not be allowed to leave and enter later. If there is a known reason for a student to arrive late for a dance, their parent/guardian will need to contact the administration or chaperones at least twenty-four hours in advance to plan for the late entry. In the event of an emergency or last-minute unforeseen situation, permission will need to be procured by a school administrator or the school personnel in charge of the activity in the absence of an administrator. The sponsoring group must clean up the facility after the dance or function. No school dance or function shall continue later than 12:00 a.m. unless previously authorized by the principal. Senior High functions are closed to Middle School students (and vice-versa) unless special permission is given by the administration.

**RIDING THE SCHOOL BUS** - The Agar-Blunt-Onida School District has provided a bus for student transportation between the Blunt Center and the Onida Center to transport pupils to and from school. The School Board has employed reliable, responsible, and trained personnel to drive the bus. It is the duty of each student who rides the bus to keep the bus in good condition, to abide by State rules and the following school district rules:

- A. Students should not stand in the traffic lanes while waiting for the buses or rush to the buses. Students should not approach a bus until it has come to a complete stop.
- B. All students on the bus must be seated while the bus is in motion.
- C. Hands and arms must be kept inside the bus.
- D. The aisle must be kept as clear as possible. Traffic through the aisle must not be blocked.
- E. Absolutely no use of tobacco products, drugs, alcohol, or other controlled substances will be permitted on the buses. Violations will be dealt with following the activity policy and state laws.
- F. The bus driver is responsible for the safety and welfare of the students on the bus and should never be bothered or distracted in any way that will interfere with responsible, safe driving. Rowdiness, pushing, crowding, shouting, or unnecessary noise is not permitted.
- G. All school buses must stop for railroad crossings. Students must be quiet at this time.
- H. Students will assist the driver in keeping the interior of the bus clean. No food or drink may be consumed on the route buses without permission from the driver. The throwing of anything from a vehicle on streets or highways is prohibited by State law and will not be tolerated.
- I. Students will immediately report to the bus driver any damage occurring on the bus. The party responsible, or their parents or guardians will be held liable for the total cost of the property replacement or repair.
- J. 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.
- K. In the event of a road emergency, students are to remain in their seats unless otherwise directed by the bus driver.
- L. Courtesy is always expected, both to the bus driver and to the passengers on the bus.
- M. Any misconduct will be reported to the principal.
  - 1<sup>st</sup> Violation: One week's suspension from the privilege of riding the bus.
  - 2<sup>nd</sup> Violation: This may result in an indefinite suspension from the privilege of riding the bus.
- N. Buses transporting students to activities, either as spectators or participants will be under the same rules as given above except for eating on the activity bus. Eating in the activity bus will be at the discretion of the activity sponsor. Violation of these rules could mean the 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. Parents will be informed of all violations, which are reported by the bus driver. The bus driver is an official representative of the school and has full authority to discipline students on the bus.

- O. Cell phone use by students on the bus is a privilege and not a right, if a student abuses this privilege, they may be prohibited to use their cell phone by the bus driver, activity supervisor, or administration.
- P. Blunt route bus morning departure times (driver uses cell phone time):
  - a. 8:15 am start/7:35 am departure from Blunt
  - b. 9:15 am start/8:30 am departure from Blunt
  - c. 9:45 am start/9:00 am departure from Blunt
  - d. 10:15 am start/9:30 am departure from Blunt
- Q. Agar route bus morning departure times (driver uses cell phone time):
  - a. 8:15 am start/7:45 am departure from Eric's Amoco
  - b. 9:15 am start/8:30 am departure from Eric's Amoco
  - c. 9:45 am start/9:00 am departure from Eric's Amoco

**DETENTION** - Any teacher or staff member may assign a detention for disciplinary reasons. Teacher-assigned detentions will be served with that teacher in their classroom unless other arrangements have been made. The teacher will inform the student that he/she will report to the teacher's room within two school days for detention. This will allow the student to plan to get home if he/she rides the bus. The teacher will also inform the High School office who and when a student will be serving detention with the teacher. If the student misses the detention without informing the teacher or the principal, the assigned time will double. There will be no candy, gum, food, magazines, etc. allowed in detention. The student is expected to study for the entire detention period. If the student is tardy or misbehaves, he/she will receive additional time. Illness, medical appointments, being absent the entire day on the detention day, or approvals by the principal are the only excuses that will be accepted in advance to change the detention date.

**DISCIPLINARY POLICY** - Any conduct that causes or creates a disruption or interference with any school activity or interferes with, or threatens the health, safety, or rights of other students, is prohibited. While these rules are not all-inclusive, they give some idea of the types of misconduct, which can result in student suspension or long-term suspension or expulsion. The following areas are "major" violations of school rules:

- a. The use or threat of violence, force, noise, coercion, threat, intimidation, fear, or other similar conduct towards students, staff, or administration.
- b. Knowingly possessing, using, selling, or being under the influence of any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana, alcoholic beverage, tobacco, or intoxicant of any kind.
- c. The willful causing or attempt to cause damage to private or school property.
- d. Stealing or attempting to steal property of students or the schools on school property.
- e. Causing or attempting to cause physical injury to any school employee or to any student. This includes fighting, throwing snowballs, rocks, or any other form of overt mischievous behavior. Such incidents may be reported to law enforcement as criminal acts.
- f. Truancy or failure to attend an assigned class or activity.
- g. Willful disobedience of any reasonable written or oral request of a school staff member, or the voicing of disrespect to those in authority.
- h. Insolence, back talk, insubordination, and the use of obscene language or cursing by a student will not be tolerated.
- i. Possessing, handling, or transmitting any object, which is ordinarily or generally considered to be a weapon or is used as a weapon.

Any person, other than a law enforcement officer, who has possession of a firearm(s) or other dangerous weapons on school district property, is guilty of a Class One Misdemeanor and is also subject to disciplinary action by the school district as well. In addition, the discharge of a weapon towards the school or any school vehicle when within range of the weapon is treated the same as having a weapon on the school grounds. It does not matter whether any person or property is damaged. Law enforcement will be notified. (*See dangerous weapons policy*)

Depending on the seriousness and related circumstances of the violation by the student, disciplinary actions may include:

- a. Immediate detentions after school.
- b. Referral to the Principal's office.
- c. Assigning detention study halls for one hour after school.
- d. Parent/student/counselor/administrator conference.
- e. Out of School Suspension for 1-10 school days.
- f. Expulsion from school for one calendar year.
- g. In School Suspension for a period of 1-10 school days.
- h. Long-term suspension for more than 10 days up to one semester.

**SUSPENSION "SHORT TERM" PROCEDURE** - A short-term suspension prohibits a student from participating in some or all school activities for a period of up to 10 days. If a short-term suspension is deemed appropriate because of a student's misconduct, the principal shall give written notice to the student and the parents or guardians, if available, as soon as possible after the discovery of the alleged misconduct. Such notice shall state the rule, regulation, or policy allegedly violated. If the parents or guardians are not readily available, they shall be notified by first-class mail at their last known address. The principal shall conduct an informal hearing directly after learning of the alleged misconduct following the short-term hearing procedure outlined in Board policy. Parents and attorneys are not allowed to participate in this informal hearing.

A. In-School Suspension (ISS) –

1. The student will have the option of serving two (2) hours of community service for each day of assigned in-school suspension. \*The student must inform the administration of his or her intentions to complete community service upon completion of ISS.
2. Community service and community service hours must be approved by the administration and completed within thirty (30) calendar days of being placed in ISS.
3. Failure to complete these requirements will result in the student receiving 50% of the grade earned while serving ISS.

B. For an out-of-school suspension, (OSS) the following guidelines will apply:

1. The student will have the option of serving four (4) hours of community service for each day of assigned out-of-school suspension. \*The student must inform the administration of his or her intentions to complete community service upon completion of OSS.
2. Community service and community service hours must be approved by the administration and completed within thirty (30) calendar days of being placed on OSS.
3. Failure to complete these requirements will result in the student receiving 50% of the grade earned while serving OSS.

C. If a student is under any type of suspension (ISS or OSS), they will not be allowed to perform in any extra-curricular activities' event that day. Students will be allowed to practice if they are in ISS, but not if they are serving OSS.

**EXPULSION "LONG TERM" HEARING PROCEDURE** - An expulsion is a removal of the student from school for at least the remainder of the term up to one year. A student may not participate in any activity for the length of the expulsion. A student who is subject to compulsory attendance still must attend school during any period of long-term suspension or expulsion. Home school or private school may satisfy this requirement. The

expelled or suspended student is not allowed to enroll in any South Dakota public school while the suspension or expulsion is in effect. Special education students will be provided with special education and related services during the period of suspension or expulsion although the location of the services may not be the ABO schools.

- A. **WRITTEN REPORT OF INCIDENT** - If an expulsion or long-term suspension is deemed appropriate because of a student's misconduct, the Principal will file a written report with the Superintendent, or designee, by the end of the school day following the day of the alleged misconduct. The report shall set forth the known details of the incident or incidents and the known parties involved.
- B. **NOTICE OF HEARING**- If the Superintendent, or designee, deems that there are grounds for an expulsion; he shall notify the President of the School Board as soon as possible that a hearing may be required. Within two school days from the day on which the notice of the alleged misconduct is received, the Superintendent, or designee, shall give notice of a hearing to each board member, the student, and the student's parents or guardians, and such notice shall contain the following minimum information:
- 1) The rule, regulation, or policy allegedly violated.
  - 2) A summary of the current evidence.
  - 3) A list of proposed witnesses.
  - 4) A tentative date, time, and place for the hearing.
  - 5) A description of the hearing procedure.
  - 6) The reason or reasons for the disciplinary proceedings.
  - 7) A statement that the evidence and all of the student's records are available at the school for examination by the student, the student's parents or guardians, and the student's legal representative.
  - 8) A statement of the student's rights at the hearing, including the right of the student to compel the attendance of witnesses.
  - 9) A list of witnesses the school intends to rely upon.
  - 10) A statement that the student may present witnesses and that all testimony will be under oath or affirmation and shall submit to the Superintendent prior to the hearing, a list of such witnesses and details of the evidence presented on the student's behalf.
- C. **RIGHT OF WAIVER** - The student or his parents, when applicable, may waive the right to a hearing by written notification to the Superintendent at least twenty-four (24) hours prior to the time set for the hearing. If the hearing is not waived, the hearing shall be held on the date, time, and place set forth in the notice unless the parties involved have agreed upon a different date, time, and place.
- D. **HEARING PROCEDURE**- The School Board shall constitute the hearing board. The presiding board member shall have the authority to limit unproductively long or irrelevant questioning. The hearing will be closed. The Board may provide for making a record of any information orally presented at the hearing and shall provide for such a record when requested by the student. If the hearing record is by court transcription the party requesting a copy of the record must pay for the transcription.
- E. **DECISION OF THE BOARD** - The decision of the Board must be based solely on the evidence presented at the hearing and should state substantial findings of fact on which the Board's decision rests.
- F. **RIGHT OF APPEAL**- An adverse decision to the student by the board may be appealed to a court of law as provided in SDCL CH. 13-46.

**DANGEROUS WEAPONS IN SCHOOL-** Schools should be an example of what is required regarding the observance and respect for the law in society at large. Schools also must be highly conscious of the health, safety, and welfare of students, staff, and the public. State and federal laws as well as Board policy forbid the bringing of dangerous or illegal weapons to school or school-sponsored activities. Any weapon taken from a pupil shall be reported to the pupil's parents. Confiscation of weapons will be reported to the police. Appropriate disciplinary or legal action or both shall be pursued by the district. A dangerous weapon is defined as any firearm, 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. No firearms are permitted on any school premises, school vehicle, or any vehicle used for school purposes, in any school building, or other building or premises used for school functions. An exception would be weapons under the control of law enforcement personnel, starting guns while in use at athletic events, firearms or air guns at fire ranges, and gun shows, and authorized supervised school training sessions for the use of firearms. Any student bringing a firearm to school shall be expelled for not less than twelve months and will be referred to law enforcement authorities. The Superintendent shall have the authority to modify this expulsion requirement on a case-by-case basis. This policy shall be implemented in a manner consistent with IDEA and section 504. The long-term/expulsion procedure and process shall be followed in dealing with these violations. Discharge of a firearm towards the school premises, any location where a school activity is taking place, or any school vehicle shall be treated the same as bringing a firearm onto the school grounds regardless of whether any damage or injury results provided the student firing the gun is within range of the school. For this portion of this policy, the term firearm includes any weapon that is designed to expel a projectile by the action of an explosive, the frame or receiver of any such weapon, a muffler or silencer for a weapon, or any explosive, including any poison gas.

**COMMUNICATION OF A TERRORIST THREAT OR HOAX -** According to South Dakota law SDCL 22-14A-24 through 22-12A-27, the communication of a terrorist threat or hoax is a criminal offense and may carry felony penalties. In addition, the person committing either a threat or a hoax threat may be required to pay any costs incurred by the school in responding to the threat.

**GUIDANCE SERVICES PROVIDED -** A guidance counselor is provided for all students, K-12, in the Agar-Blunt-Onida School System. The counselor serves a variety of needs for the student body, ranging from personal problems a student may be having to examine career-related alternatives available to the student. We encourage the use/access of counselor services.

**FIRE DRILLS -** Fire drills will be conducted regularly for the protection and safety of our students. A few general rules about fire drills should be emphasized:

- A. When the fire alarm sounds, everyone in the building, including all employees, shall leave the building.
- B. When the fire alarm sounds, all work should stop, electric motors, or equipment will be turned off, and those sitting next to open windows will close them immediately, and the last person out of the room will close the door to the room, checking to be sure no students remain in the room.
- C. The first person through the outside doors will hold the door open wide until all persons have evacuated the building.
- D. Each person will move out away from the building, especially the entrances.
- E. Walk in single file, one on the right and one on the left side of the stairways and corridors.
- F. Pushing, shoving, or careless acts during an evacuation will not be tolerated.
- G. Teachers, check your room closely and have a plan that you can follow for evacuating your room if it should be blocked preventing the regular evacuating method.
- H. It is possible that a fire might block one of the exit routes. If a blocked exit occurs, the first person in line will raise both hands as high as possible as a signal to those following to reverse directions and use the next closest exit.

- I. After leaving the building, walk at least 50 feet from the building before stopping. Explosions can cause flying glass to cause injury for great distances.
- J. When students are 50 feet from the building, they will remain there until the roll is taken. The teacher who is responsible for the students at the time the fire drill takes place will take the roll. For this reason, each teacher will have a grade book or some other list of students that they can obtain quickly when the fire alarm sounds.
- K. Custodians and teachers, who are not directly responsible for students when the alarm sounds, will check vacant rooms and restrooms as they leave the building.
- L. Return to the building only when signaled to do so and then by the same route as you exited.

## **SCHOOL ORGANIZATIONS**

- A. **STUDENT COUNCIL:** The council is an organization of students representing the entire student body of Sully Buttes Middle and Senior High Schools. The purpose of the council is to work with the administration and the faculty on problems concerning the betterment of our school. The council is composed of a President, Vice President, and Secretary/Treasurer elected by the student body, each class president, and a student council representative from each class. The Student Council Handbook is available upon request.
- B. **CLASS OFFICERS:** Each Senior High class shall organize and elect officers to carry out their functions and social activities. Officers are elected from members of their class. The administration will appoint faculty members to be advisors for each class. The class president may call class meetings with permission from the advisor. All class treasurer accounts shall be kept in the office by the Business Manager and a monthly statement will be made as to the funds each class has in its treasury. Checks on the accounts are to be written in the office by the Superintendent or Business Manager and nothing is to be purchased without a purchase order approved by the advisor and the Superintendent. Special duties designed for each class are stated in the Student Council Constitution.
- C. **SCHOOL ORGANIZATIONS:** School organization and lettering criteria can be found in the student council handbook. The student council handbook is available upon request from the student council advisor or principal.

**STUDENT GRIEVANCE PROCEDURE POLICY** - A grievance procedure is a means of inviting communication on matters of concern to the school and students; short of their having to engage in disruptive behavior in order to be noticed and to have a grievance redressed. In no way is the grievance procedure meant to lessen the legal authority of the school officials to deal with disruptive students. A grievance is defined as a complaint lodged by a student, or group of students with a member of the staff or the administration alleging one or more of the following unfair practices:

- A. That a school rule is unfair.
- B. That a school rule or regulation discriminates unfairly against or between students.
- C. That an unfair procedure has been used in arriving at a punishment.
- D. The absence of a rule does not constitute a grievance.

Grievances must be filed within 5 days of the action to be aggrieved. Grievances are addressed through three steps:

- 1) The Counselor,
- 2) The Principal,
- 3) The Superintendent, in that order.
- 4) On all three levels, an informal conference is to be held within 5 days of the date of filing of the complaint if possible, so that no complaint shall consume more than 15 days in all. The burden

of proof is upon the grievant to show that an unfair application of a rule or lack of due process has occurred.

- 5) Administrative resolution of the grievance is to be in writing at the Superintendent level and designed to provide the grievant with a basis for resolution of the problem as originally stated in the complaint. Whenever the decision of the Superintendent substantially affects Board policy, the matter will be referred to the School Board for final resolution. Discrimination grievance forms are available in the Counselor's office.

E. PROCEDURE: A grievance shall be presented in writing:

1. LEVEL I: The School Counselor should schedule an informal discussion of said grievance with the grievant. It is expected that many grievances may be resolved at this level. The Counselor should hold a conference within five (5) school days of the date of filing.
2. LEVEL II: If a grievance is not satisfied with the resolution made at LEVEL I, the grievant may appeal in writing to the principal for an informal conference and discussion of said grievance. This appeal must be made within 3 school days of the Counselor's decision, or the grievance is deemed abandoned.
3. LEVEL III: If a grievant is not satisfied with the resolution made at LEVEL II, the grievant may appeal to the Superintendent for an informal conference and discussion of said grievance. The grievant must also be present to elaborate on the grievance at the given time and place of the conference. Failure to appear at the appointed time and place waives the grievant's right to the conference provided by the school unless extenuating circumstances make it impossible for the grievant to appear. This appeal must be made within 3 school days of the principal's decision, or the grievance is deemed abandoned.
4. SCHOOL BOARD The decision at this level is final unless the grievant and an adult representative wish to appear before the School Board. This appeal must be made within 3 school days of the Superintendent's decision, or the grievance is deemed abandoned. The School Board may review the record and render a decision based on that information or schedule a hearing for a future date. The School Board's decision is final.

**SENIOR CLASS TRIP POLICY** - If a class desires to go on a major trip (such as Washington, D.C.) the class must make an official request to the school board by May of that class's sophomore year, before requesting permission to the board, the class must vote on the trip proposal, and it must pass the class vote with at least 80% of the class in support of the trip. The students and parents of the class will be responsible for all fundraising beyond the traditional school-assigned fundraisers to cover the expense (class advisors are responsible for sophomore class programs, concessions, and senior class 50/50 raffles). The additional fundraising efforts for a trip of this magnitude should be conducted outside of the school to the greatest extent possible. Also, with regards to the 50/50 senior class raffle, all winners are required to take their 50% share of the winning pot, if they desire to donate their winnings back, they must do so at a later date with a cash or check donation to the class through the business manager.

- A. Organization - During the first quarter of the school year the senior class advisors and secondary principal will hold a meeting for all senior status students. The purpose of this meeting will be to organize a "Senior Trip Committee." The Senior Trip Committee will include the class advisors and secondary principal.
- B. Eligibility – Seniors will be eligible to attend the senior trip if they pass all classes at the end of the prior quarter to the trip.
- C. Purpose - The Committee will be responsible for planning and organizing the Senior Class Trip. The geographic destination of the trip shall be limited to a 600-mile radius of the Sully Buttes High

School and confined to the United States proper. With advanced notice, the School Board may consider alternative trips that are educational based beyond these requirements and limitations. For this to be considered, the Committee must present the rationale to the Board by the October Board meeting.

- D. Process - Upon determination of a destination, the Committee will formulate a budget, and itinerary, and provide a list of chaperones to the Board by the February board meeting for consideration. At this time, the Board will consider the proposal and decide regarding the trip. If approved, monies raised by the Senior Class will be allocated to the Senior Trip Committee to fund the trip. Should the senior trip plan package be denied, or suitable chaperones are not located, funding for the trip will not be granted.
- E. Chaperones - The chaperones for the senior trip will be the senior class advisors.
- F. Releases - All seniors participating in the senior class trip will be required to provide a release signed by the parent, and the senior if 18 years of age or older. The release shall grant permission to the trip chaperones to supervise and discipline the student. The release will absolve the district of liability for any damages or action arising from the senior class trip. The release will constitute an agreement by the senior to abide by this policy.
- G. Discipline - Chaperones will have the authority to send any student, accompanied by a chaperone, home by public transportation at the parent's expense if the student refuses to abide by the rules of conduct established by this policy or the chaperones. Any senior sent home by the chaperones shall appear before the Superintendent to offer reasons why the student should not be prohibited from attending the graduation ceremony. Other discipline may be imposed according to school policy. All student rooms and any personal belongings are subject to search by the chaperones at any time. Confirmed use of alcohol or illicit drugs on the senior trip will result in suspension from participation in the graduation ceremony.

**SENIOR PRIVILEGE POLICY** - Students who have achieved senior graduation status will be eligible for senior privileges as soon as grades are figured, after the 1<sup>st</sup> semester, under the following guidelines:

- 1) Senior privileges will allow a student to attend school only when the student is scheduled to attend class.
- 2) Seniors must be enrolled in a minimum of six classes.
- 3) Seniors must be passing each class in which they are enrolled in. Seniors who receive a failing grade at the time of the weekly grade check will forfeit senior privileges at that time. Senior privileges can be reinstated at the following grade check, providing he or she is passing all his or her classes.
- 4) Parental permission must be obtained in writing and be on file in the secondary principal's office before senior privileges can be granted to any senior student.
- 5) Students that are on the ICU List will not have senior privileges for the Work Production Period, Homeroom, or TAP until they are off of the ICU List.
- 6) Students who receive their 4th tardy in a quarter will forfeit their senior privileges for that quarter.
- 7) Any senior who chooses not to be in homeroom or Open TAP when eligible for senior privileges must be in the library or out of the school building and off school grounds.
- 8) Any senior who is granted senior privileges may leave during homeroom and Open TAP if they meet the minimum policy requirements.
- 9) The school administration reserves the right to revoke senior privileges for any inappropriate behavior (i.e., excessive tardiness, absences, misconduct at school or school events, etc.).

**PARENT PORTAL/INFINITE CAMPUS** - The parent portal is available through the district website at: [www.abo.k12.sd.us](http://www.abo.k12.sd.us). Through the parent portal, parents can access student information (i.e., grades, attendance, tardies, etc.) We believe this is an excellent opportunity for parents to stay informed about student progress.

**School Health Services** - School health services are designed to promote and improve the health and wellness of students. Providing school health services assists students in developing and applying academic knowledge to help promote continuous growth toward becoming an effective citizen in our society. The e-CARE e-School program assists ABO School District in providing basic emergency care for students and staff; assessment and referral for all students; nurse oversight of medication; essential health services for special needs students; and health promotion and disease prevention activities which address wellness across the lifespan. With the philosophy that "healthy students learn better", professional school nurses address the physical, mental, emotional, and social health needs of our students daily and work with parents and community partners to best serve these needs.

Students are not allowed to possess prescribed medicine or over-the-counter medication on school property or in school vehicles. If a student requires such medication, they must bring it to the office and have proper documentation on file for the medication to be administered. Students who are required to carry an Epi-Pen or an inhaler as required by their medical provider may do so if proper documentation is on file with the office.

The Agar-Blunt-Onida School District is presently working with state authorities to develop a safe and responsible medical marijuana policy, which will be forthcoming.

**For more information about school health services, call the ABO school district at 605-258-2618 or the Avera eCARE eSchool Health office at 605-322-5309.**

#### **Cell Phone/Smart Device Policy-**

All students in grades 6-12 will be forbidden from having a cell phone or non-school-issued laptop/tablet on their person during the school day. Students who bring such devices to school will be required to place their devices in silent mode or powered off in their lockers before the start of the school day (no later than 8:15 a.m.) or locked in their vehicle in the school parking lot. Students who are observed accessing their phones in their locker will be in violation of this policy. Only those students who have open lunch privileges may take their cell phones out of their locker during the school day, they are required to return them to their school locker upon returning to the school. Outside of this open lunch exception students will not have possession of their cell phones/non-school-issued laptops/tablets, nor will they have earbuds or headphones of any design on or around their ears while in the halls. The only time students will be allowed to use earbuds/headphones is if they are viewing instructional material or as instructed to do so by a staff member. If a student is caught in violation of this policy their cell phone/non-school issued laptop/tablet will be confiscated and turned into the high school office until the end of the day. Additionally, at no time may a student activate or access a mobile "hotspot" to gain internet access with any mobile device (personal or school-owned devices) during the school day. Any student found in violation of this policy will be subject to the following discipline matrix:

**1<sup>st</sup> Offense-** ½ hour detention in the high school office within 2 school days of the offense.

**2<sup>nd</sup> Offense-** 1-hour detention in the high school office within 2 school days of the offense and a parent or guardian will be required to come in and retrieve their student's phone, parents will also be notified of the implications of the 3<sup>rd</sup> offense at this time.

**3<sup>rd</sup> Offenses (+)** - 1 day of in-school suspension and the requirement that the student turns in their cell phone/smart device daily to the high school office at the beginning of the school day. \*All additional offenses will result in a day of ISS.

#### **SULLY BUTTES MS/HS ICU PROGRAM RULES-**

**Quizzes, tests, all forms of assessments-** All students in grades 6 through 10 who **FAIL** an assessment will be assigned to the ICU and will be **REQUIRED** to complete a review/re-learning exercise as determined by the teacher before receiving one attempt at a test redo. The student's final grade on the assessment will be the average of the two attempts. Ex: Test 1- 50%, Test 2- 70%, final grade- 60%. If optimal effort is not given on the second attempt your grade average may end up lower than your first attempt: Test 1-60%, Test 2- 40%, final grade-50%. 11<sup>th</sup> and 12<sup>th</sup>-grade students will be assigned to the ICU, but it will be their responsibility to initiate a re-learning exercise and the second attempt. All students in grades 6-12 will have up to five school days to complete the re-learning exercise and second attempt of the assessment. After the five school days have passed the student will receive their original grade if the redo process has not been completed. Consideration will be given to unique situations, but this shall be the exception and not the norm.

\*Students that have passed an assessment but wish to attempt to improve their initial grade, will **REQUEST** their teacher to complete a review/re-learning exercise as determined by the teacher before receiving one attempt at a test redo. The student's final grade on the assessment will be the average of the two attempts. Ex: Test 1- 80%, Test 2- 90%, final grade- 85%. Students who pass the first time and elect to attempt a second time will have their second attempt thrown out if it is lower than their first attempt.

**Daily Work-** Students in grades 6 through 10 that **FAIL** a daily assignment will be assigned to the ICU and will be required to complete one corrective activity for the assignment as determined by the teacher, the maximum grade to be earned from the corrective activity will be 65% for the assignment. If a student fails to complete the corrective activity within three days, they will earn their initial grade on the assignment. 11<sup>th</sup> and 12<sup>th</sup>-grade students will be assigned to the ICU, but it will be their responsibility to initiate and complete a corrective activity with the teacher within the same three-school day window.

All 6-12<sup>th</sup> grade students who have **MISSING** work will be assigned to the ICU list. Assignments that are turned in up to two school days late will receive a 10% dockage on the grade earned. Assignments that are turned in three, four, or five school days late will receive a maximum grade of 65%. On day six the assignment becomes a zero.

**TAP Period-**All students in grades 6-12 are assigned to a TAP classroom, all students will report to their TAP period every day for attendance (Monday, Tuesday, Thursday, and Friday). Students who have an item on the ICU list will be notified at this time of their ICU status and they will be required to work on their ICU work at that time during TAP. Students on the ICU list will not be allowed to leave the TAP room unless another teacher has reached out to that student's TAP supervisor directly.

**After-School Tutoring Program (3:20-3:50 Monday, Tuesday, & Thursday)-**All students in grades 6-12 can take advantage of the MS/HS after-school tutoring program that runs on Mondays, Tuesdays, and Thursdays in the study hall from 3:20 to 3:50 pm. A second Blunt route bus will be run at 3:55 p.m. on those days for any students who need transportation from the tutoring program. The secondary route bus is **ONLY** for students actively engaging in tutoring. Students may not loiter in the halls after school and take the second route bus.

**ICU Student Communications with Staff-**Students are not to leave their class to interrupt another teacher's class while that teacher is teaching to address their personal ICU concerns. Students may email a teacher anytime during the day (the teacher will respond when they have time to do so) or they may visit with them before or after school, during Homeroom, during TAP, or the teacher's prep period. The sending teacher should contact the receiving teacher before sending a student to them.

**HAZING POLICY** - The purpose of this policy is to promote a safe learning environment for students and staff and to penalize hazing activities.

Definition: Hazing shall mean any action or situation which recklessly or intentionally endangers the mental or physical health of a student or students. This includes any method of initiation or pre-initiation into an official or unofficial student organization, or any pastime or amusement engaged in for such an organization that causes or has the potential to cause physical harm or personal degradation to any student. The term hazing does not include sanctioned athletic events or other school-sponsored contests, competitions, and activities.

Hazing activities of any type, on or off school property and during or after school hours, by any student, staff member, group, or organization affiliated with the Agar-Blunt-Onida School District are inconsistent with the educational process and are always prohibited. No person, student, or group shall encourage, plan, or engage in, permit, condone, or tolerate hazing activities of any kind. Any person, other than the victim, found to be in the presence of hazing who has not taken steps to report or end the activity shall also be deemed a participant in the hazing.

Failure to abide by this policy will be subject to disciplinary action including suspension, expulsion, or other appropriate measures. If an organization affiliated with the Agar-Blunt-Onida School District condones hazing, penalties may include termination of the affiliation in addition to any civil or criminal penalties to which the individual or organization may be subject. Any employee condoning or participating in hazing activity is subject to employee discipline which may include termination of employment.

All verified instances of hazing that involve unwanted touching or physical contact of any sort will be reported to law enforcement in addition to disciplinary actions imposed by the school district. Consent to any type of initiation ritual will be presumed only when voluntary and the initiate is advised of exactly what the process will entail. Any injury occurring in any such initiation activity will be considered to be without the consent of the injured person. The school will act to investigate all complaints submitted to the administrative offices through established district procedures. Any retaliation against any victim of hazing or any person reporting hazing activities will be considered an additional incident of hazing.

## **BULLYING**

### **SECTION 1- Policy Statement**

The district is committed to maintaining a constructive, safe, and bullying-free school climate that is conducive to all students' educational opportunities and which fosters an environment in which all students are treated with respect and dignity. Bullying can inhibit a student's educational opportunities and may also have long-term negative effects on a student, bullying of students shall not be tolerated and is strictly prohibited. Bullying of students from other schools who are at a District activity, parents, school employees, guests, visitors, volunteers, and vendors of the district shall also not be tolerated and is strictly prohibited.

This policy shall not be interpreted or applied to prohibit the civil exchange of opinions or debate protected under the state or federal constitutions if the opinion expressed does not otherwise materially or substantially disrupt the education process or intrude upon the rights of others. However, conduct that substantially interferes with the work of the school, causes material and substantial interference with schoolwork and discipline, and might reasonably have led school authorities to forecast substantial disruption of or material interference with school activities is not constitutionally protected speech and is therefore prohibited under this policy.

All students, parents, employees, guests, visitors, volunteers, and vendors shall conduct themselves civilly and responsibly and in a manner consistent with school policies related to student, parent, employee, and visitor conduct. This policy prohibiting bullying shall apply to all students, parents, employees, guests, visitors, volunteers, and vendors while on school property, while attending or participating in school activities, on school-owned property or non-school property, while in any school-owned or leased vehicle, while at a school bus stop, or when in a private vehicle located on school property during school or school activities.

The district shall investigate all reported instances involving bullying. Unless a different person is designated by the Superintendent to conduct the investigation, the principal of the school attendance center where the bullying is alleged to have occurred is responsible for investigating the alleged bullying. Allegations of bullying may also be reported by the administration to other authorities, including, but not limited to, law enforcement.

Students who violate this policy shall be subject to appropriate disciplinary action, up to and including expulsion. Employees who violate this policy shall be subject to appropriate disciplinary action, up to and including termination of employment. Parents, guests, visitors, volunteers, and vendors who violate this policy may be prohibited from being on school property.

\*Entire policy including forms can be located within the student section (Ch. 3) of the District Policy Manual.

**Asbestos Notification** -The Asbestos Hazard Emergency Response Act (AHERA) requires that all public-school buildings be inspected or re-inspected for the presence of asbestos-containing materials every three years after a management plan is in effect. The same statute also requires initial and annual notifications of the availability of the management plan, which outlines the recommended steps to eliminate any asbestos hazard.

The Agar-Blunt-Onida (ABO) School District has a small number of asbestos-containing materials in the school building. All asbestos materials are being managed in strict compliance with all pertinent federal regulations. A copy of the inspection report, which details the locations of these materials and the proper management procedures, is available for public inspection during normal school hours in the administrative office.

**CO-CURRICULAR ACTIVITIES POLICY** - Valuable lessons can be learned, and leisure time profitably fulfilled through participation in the extra-curricular activities program. All policies and by-laws of the South Dakota High School Activities Association will be implemented and enforced in addition to this Co-Curricular policy. Participation in these activities is a privilege, not a right, which carries these responsibilities with it.

This policy applies to all students of the Agar-Blunt-Onida School District who are participating in co-curricular activities regardless of their attendance status (i.e. home school or full-time student).

**A. ELIGIBILITY** - Middle and Senior High School students must be passing all their classes to participate in extra-curricular activities. Students from both groups must be enrolled in a minimum of four classes (excluding chorus) to be eligible to participate in any of the extra-curricular activities.

- a. Ineligible grade checks will begin after the fourth full week of school of each grading period. A grading period is defined as the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> quarters of a school year. The first quarter eligibility check for ALL students will be on Monday, September 16, 2024.
- b. Grades will be checked every Monday morning. In the event there is no school on Monday, grades will be checked on the first day of school for that calendar week. The principal may elect to conduct a grade check on a Monday when there is no school at his/her discretion.
- c. The first grade check of each school year will be the first day of school after the completion of the first full week of classes for the school year for those students beginning the school year ineligible (Monday, August 26 for the 2024-25 school year).
- d. A student, who is failing any courses at the time of an ineligible grade check, will become ineligible for participation in activities the following day.
- e. Students who receive an Incomplete (I) at the end of a grading period because of missing assignment (s) due to irresponsibility will be ineligible until the next grade check. Students who receive an Incomplete (I) due to an extended absence or illness will not have the Incomplete figured into the eligibility status.
- f. A student can become eligible at the time of the next grade check, providing he or she is passing all his or her courses.

- g. A student who is ineligible at the end of a grading period (quarter) can become eligible after the first full week of a new grading period, providing he or she is passing all of his or her classes. (A student cannot become ineligible until after the fourth week of a grading period)
- h. Distance education courses will be checked upon dates established for each course under that course calendar.
- i. Students who are found to be ineligible may not:
- j. Participate in school-sponsored athletic contests or be dismissed from a portion of the regular school day to travel with his or her team.
- k. Participate in any school-sponsored co-curricular or fine arts activities or contests that would require that student to miss a portion of a regular school day.

**B. SCHOOL ATTENDANCE ON ACTIVITY DAYS** - Students missing school on the morning (not in school by 8:30 am) preceding that afternoon's performance may not participate in that activity. Also, students missing the afternoon (not in school by 12:38 pm, the start of 5<sup>th</sup> hour) preceding a night performance may not participate in that activity. This applies to participation in after-school rehearsals and practices as well. A student may participate if the student has been absent with special permission from the Principal or Superintendent. The Principal or Superintendent also has the authority to withhold or grant a student the right to participate in an event not occurring on a school day if they were absent from the last preceding day of school.

**C. OBEYING SPECIFIC RULES** – To the extent not inconsistent with these rules: Participating students shall obey specific rules established by the supervisor of each activity. Violations of any of these rules will result in punitive action to be determined by the activity's sponsor. At the beginning of the activity, the sponsor of the activity will go over the rules with the members of the activity. Team rules shall be submitted to and approved by the Athletic Director before distribution to students. The supervisor of each activity will have the discretion to manage practices, meetings, and rehearsals; including increasing scheduled times and assignments, as the supervisor sees fit.

**D. ACTIVITY TRANSPORTATION** - All participating students (players, managers, cheerleaders, etc.) shall travel to and from all school events on transportation provided by the school when the activity is at another school or town. Alternative travel arrangements are strongly discouraged for the sake of team unity. Cell phone use on the activity bus is a privilege and may be suspended by the activity supervisor, bus driver, or administration if used inappropriately. If a student is released, the student will be released only through the authorization of their parents. Alternate arrangements must be made by the parent through the use of the transportation release form or a documented direct electronic communication between the activity supervisor and parent/guardian, a verbal conversation is not sufficient. The district will allow students to be released to their parents following a state tournament only when arrangements have been made in writing and submitted in person by the parent prior to the event.

**E. CONCUSSION POLICY**- Students may be removed from an activity by an SDHSAA official if the official believes the student has exhibited symptoms of a concussion. Immediate clearance of the student to return to action cannot be granted by any school personnel; only an appropriate healthcare professional may clear that student for return to action. The Agar-Blunt-Onida School District designates the following as appropriate healthcare professionals possessing the authority to authorize a student to return to activities: Doctor of Medicine, Doctors of Osteopathy, Nurse Practitioners, Physician Assistants, and Chiropractors. If a student is removed from an event (or practice) it will be the responsibility of the parents/guardians to contact an appropriate health care professional for assessment of the student. If the student has been authorized for immediate return, Concussion Form #1 must be completed by the parent and health care professional and submitted to the appropriate school personnel and SDHSAA official in order for the student to return to the immediate activity. If the student is diagnosed with a concussion or concussion-related symptoms, Concussion Form #2 must be completed by the parent/guardian and appropriate health care professional and submitted to the school administration before the student will be allowed to resume participation in their activity.

## **F. USING OR POSSESSING DRUGS, ALCOHOL, OR TOBACCO PRODUCTS**

The ABO School Board recognizes its share of the responsibility for the health, welfare, and safety of all the students who attend the district's schools. Alcohol and other drug use can interfere with a student's ability to learn and function responsibly in the school setting and the community. The School Board believes that drug use is a serious health problem, and that education has a central role in establishing patterns of behavior related to a healthy, drug-free lifestyle. The School Board also recognizes the need for identification, prevention, intervention, and treatment of alcohol and other drug abuse as related to the school setting.

No student shall possess, use, distribute, transfer, conceal, sell, attempt to sell, deliver, nor be under the influence of narcotics, drugs, alcohol, materials/substances represented to be a drug or controlled substance, or chemical substances which affect psychological functions or affect the school community. Students shall not engage in alcohol and/or other drug use/misuse nor possess paraphernalia specific to the use of alcohol and/or illegal drugs.

This policy is in effect on property owned, leased, or maintained by the ABO School District, at all school-sanctioned activities on and off campus, in all school vehicles, and in vehicles parked on school property. Public areas, including student lockers, restrooms, and parking lots, are subject to unannounced searches by staff or by specially trained law enforcement dogs.

Compliance with this policy and related procedures is mandatory for all students of the ABO School District. Students who use prescription drugs authorized by a licensed physician or over-the-counter medications in the prescribed manner do not violate this policy if the students conform to the stated prescription and appropriate school policies. Students will be subject to disciplinary action for violations of this policy per ABO School District Policy and will also face other legal consequences under state law.

Students and parents/legal guardians are expected to know and understand the policy provisions herein and the mandatory nature of the policy. A copy of this policy will be provided to all students and parents/legal guardians and will be published in the appropriate student handbooks.

### **It is the policy of the ABO School District that:**

1. The drinking or possession of alcoholic beverages is prohibited.
2. The use or possession of tobacco, nicotine delivery devices, e-cigarettes, and vaping devices is prohibited.
3. The use or possession of illegal drugs or narcotics is prohibited.

### **Drugs and Narcotics**

At any time, **year-round**, regardless of the quantity, a student shall not possess, use, transfer, conceal, sell, attempt to sell, deliver, nor be under the influence of narcotics, drugs, or materials/substances represented to be a drug or controlled substance, or chemical substances which affect psychological functions or affect the educational system of the school. Students shall not engage in drug use/abuse nor possess paraphernalia specific to the use of chemicals.

This policy is in effect outside of school and on property owned, leased, or maintained by the school district, at all school-sanctioned activities on and off campus, in vehicles used to transport students to and from school or at other activities, and in vehicles parked on school property.

The proper law enforcement authorities and/or the school board and/or the school administration will address any student who violates this policy.

Students who use prescription drugs authorized by a licensed physician do not violate this policy if the student conforms to the prescription and appropriate school policies.

## **DISCIPLINARY SANCTIONS AND IMPLEMENTATION PROCEDURES**

### **Violation of Drug/Alcohol/Tobacco Policy:**

The following procedures will be used in dealing with possession, use, distribution, or being under the influence of alcohol and other drugs:

As used in this section, the term extra-curricular/co-curricular activity means any activity sanctioned by the South Dakota High School Activities Association and/or activities sponsored by the ABO School District.

### **Illegal Drugs or Narcotics**

South Dakota Codified Law § 13-32-9:

Any person adjudicated, convicted, or the subject of a suspended imposition of sentence for possession, use, or distribution of controlled substances or marijuana, as defined in SDCL Chapter 22-42, will be suspended in accordance with SDCL § 13-32-9.

#### **Suspension from Extra-Curricular Activities:**

If a student is 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, or for ingesting, inhaling, or otherwise taking into the body any substance as prohibited by statute, the student shall be suspended as follows:

**First offense:** The student shall be suspended for one year which shall be reduced *to* thirty calendar days if the student participates in an assessment with a certified licensed addiction counselor. If a suspension for a first offense is reduced to 30 calendar days, the student is ineligible for a minimum of two South Dakota High School Activities Association sanctioned events. If two sanctioned events for which the student is ineligible do not take place within the reduced suspension period, the student's suspension remains in effect until two sanctioned events for which the student is ineligible have taken place. Students who are ineligible to participate in activity events, competitions, and performances shall be allowed to participate in practices.

**Second offense:** The student shall be suspended for one year. The one-year suspension for a second offense shall be reduced to 60 calendar days if the student completes an accredited intensive prevention or treatment program. If the suspension for a second offense is reduced, the student is ineligible for a minimum of six South Dakota High School Activities Association sanctioned events. If a suspension is reduced pursuant to § 13-32-9, a suspension for a second offense shall make the student ineligible for a minimum of six South Dakota High School Activities Association sanctioned events. If six sanctioned events for which the student is ineligible do not take place within the reduced suspension period, the student's suspension remains in effect until six sanctioned events for which the student is ineligible have taken place. Students who are ineligible to participate in activity events, competitions, and performances shall be allowed to participate in practices.

A suspension begins on:

(1) The day following the notification to a school administrator by the Unified Judicial System that a student has been adjudicated, convicted, the subject of an informal adjustment or court-approved diversion program, or the subject of a suspended imposition of a sentence or a suspended adjudication of delinquency for possession, use, or distribution of controlled drugs, substances, or marijuana as defined in chapter 22-42, or for ingesting, inhaling, or otherwise taking into the body any substance prohibited by § 22-42-15 and the school administrator gives notice to the South Dakota High School Activities Association and the students; or

(2) The day following the student's admission to a school administrator that the student committed an offense enumerated in subdivision (1), which shall be made with the student's parent or guardian present

if the student is an emancipated minor, and the school administrator gives notice to the South Dakota High School Activities Association.

A suspension that is reduced pursuant to this policy is only in effect during the South Dakota High School Activities Association's activity year, which begins on the first day of its first sanctioned event and concludes on the last day of its last sanctioned event.

A reduced suspension that is not completed by the end of one activity year shall carry over to the next activity year.

For events to count toward the minimum number of events for which the student is ineligible following a reduction in the suspension for a first or second offense, the student must participate in the entire activity season. Failure of a student to complete the entire activity season results in the student being ineligible for one year from the date of adjudication, conviction, the subject of an internal adjustment or court-approved diversion program, or subject of a suspended imposition of sentence or suspended adjudication of delinquency. A suspension that is not completed by the student during one activity season carries over to the next activity season in which the student participates.

**Third offense:** Upon a third or subsequent adjudication, conviction, diversion, or suspended imposition of sentence for possession, use, or distribution of controlled drugs or substances or marijuana, or for ingesting, inhaling, or otherwise taking into the body any substances as prohibited by statute, by a court of competent jurisdiction, the student is ineligible to participate in any extracurricular activity.

## **Alcohol/Tobacco**

If a student is found in confirmed violation of this policy and is not currently in an athletic activity, the student will serve the suspension in the next athletic activity in which the student participates. This punishment will follow into a new school year and will subsequently count as a confirmed violation for that new school year. For a suspension to be served, the student must start an activity at the beginning of the activity's season and complete the entire season. Suspensions for confirmed violations will be dealt with in the following manner:

- 1) First confirmed violation **in a school year** -
  - a. Suspended for 1 athletic contest, for those activities that have fewer than 14 regular season performances
  - b. Suspended for 2 athletic contests, for those activities that have 14 or more regular season performances.
  - c. Suspended for two calendar weeks from fine arts contests (such as Small Group Contest, One Act Play, State Student Council, Large Group Contest, State FCCLA, All-State Chorus, and Band).
- 2) Second confirmed violation **in a school year** -
  - a. Suspended for 2 athletic contests, for those activities that have fewer than 14 regular season performances
  - b. Suspended for 4 athletic contests, for those activities that have 14 or more regular season performances.
  - c. Suspended for four weeks from fine arts contests (such as Small Group Contest, One Act Play, State Student Council, Large Group Contest, State FCCLA, All-State Chorus, and Band).
- 3) Third confirmed violation **in a school year** –  
The student will be dropped from all extra-curricular activities for one calendar year.

Students may be involved in more than one activity at a time of violation. In this case, the student would be suspended according to the policy for each activity the student is involved in at the time of the violation. A Student

who violates the general co-curricular activity policy will lose any awards or letters the student may have earned for the specific activity/activities in which the violation occurred.

**Miscellaneous Considerations:**

A. *The training rules will apply at all times, not just at school activities.*

B. Violations occurring while on or at a school or state-sponsored activity may also include a school suspension. Exception: Communion during a religious ceremony is an exception and other circumstances as permitted under South Dakota law.

C. A student of legal drinking age must still conform to the policies set forth herein.

D. If a student is charged with an alcohol or drug-related offense, the student will be suspended from activities in adherence to training rule violations. After adjudication, the completion of the suspension would be served if greater than previously served.

E. Guilt by association is not a violation, but if incidents are frequent, a conference with the student and their parent(s)/guardian(s) will be held.

F. A school year is defined as the first day of the first fall practice through the conclusion of the final SDHSAA event of the spring sports season.

References:

SDCL Chapter 22-42

SDCL § 13-32-9

**SPORTSMANSHIP POLICY** - The Agar-Blunt-Onida School District believes in the importance of sportsmanship. It is important to recognize the benefits that extra-curricular participation provides. Along with that, the school asks that adults and students alike develop a habit of demonstrating good sportsmanship behaviors during curricular and extra-curricular competitions. In the interest of promoting sportsmanship, the following guidelines have been developed to be followed by all players, coaches, and spectators.

The athletes are engaging in an activity that is designed for exercise, fun, and improving character. The district expects its athletes to behave in a sportsmanlike manner, and so it follows that everyone else in attendance will do the same. We expect that adults will model appropriate behaviors for the younger children in attendance. The district asks that participants and spectators alike refrain from actions such as booing or any unsportsmanlike behavior that would cause embarrassment to the team, school, and community.

The district intends to hold all of those in attendance accountable for their actions and will immediately remove anyone from the premises that exhibits unsportsmanlike behavior. This includes visitors from other schools. Any spectator removed from the premises will additionally be subject to the SDHSAA's spectator removal policy for future consideration of returning to ABO activities.

We will also hold our participants and spectators to the same expectations as listed above when our school participates in an out-of-town activity. If there is a problem, we fully expect the home administration to notify the visiting administration as soon as possible.

Below is a code of ethics that we expect those in attendance to follow:

**WE EXPECT THAT THOSE IN ATTENDANCE WILL**

1. Provide positive support to the teams and players for outstanding performances.
2. Never be abusive with language or actions toward any player, official, team, or fellow spectator.
3. Never interrupt the play or endanger others by throwing any object out onto the floor or in the stands.
4. Realize that the officials assigned are trained neutral people trying to do the best job possible of enforcing the rules of the game and assuring that no team gains an unfair advantage.
5. Realize that the main purpose of the contest is the play of the game, and the role of the spectator is one of support.

## **MS PARTICIPATION IN HS FOOTBALL, BASKETBALL, AND VOLLEYBALL POLICY -**

1. The head varsity coach will report an identified need to the Activity Director to consider flexibility with utilizing middle school (7<sup>th</sup> & 8<sup>th</sup> grade only) students both in the high school and middle school programs concurrently.
2. The head varsity coach with the consent of the Activity Director will seek parental consent from each middle school student being considered for concurrent participation.
3. The head varsity coach, with the approval of the athletic director, has the authority to make decisions regarding the placement and movement of players within the teams, based on the athlete's performance and team dynamics. These decisions will be made in the best interest of both the individual athlete or athletes and the program as a whole. This policy aims to strike a balance between promoting athletic excellence and ensuring the holistic development of our students.

### **Sully Buttes MS/HS Enrichment Learning Plan/Procedures**

To promote continuity in learning, the ABO school district has created an Enrichment Learning Day program ("E-Learning Day") to help prevent learning loss during unscheduled school cancellation days. This program requires students to complete pre-planned, content-specific learning tasks at home during a canceled school day, it gives students access to teachers for assistance and keeps students engaged in a learning mindset. As a district, we value in-person learning above and beyond all other formats, and therefore, we will only allow up to three days per quarter as E-Learning Days. If we miss more than three days in a quarter, those additional days will be added to the school year for in-person learning.

The E-Learning format for Middle/High School students will be as follows:

1. All E-Learning content required for students will be downloaded and available on their school iPad (in a Good Notes folder) that will not require the student to have internet access to complete. Some classes will have learning task options for students to choose from that may utilize the Internet, but there will be at least one option for each class that does not require Internet access. If a student would like assistance in downloading Schoology to their cell phone to serve as a backup device, the school will aid in doing so, upon student request.
2. MS/HS students will have at least one learning task for each of their six scheduled classes, with the **maximum** amount of time to complete all tasks for each individual class at approximately a half hour each. With optimal effort, most students will be able to complete in less time (Six periods, ½ hour each, maximum of three hours of work for the day).
3. Teachers will establish specific due dates/times for E-Learning tasks. Students should always submit their work immediately upon completion to ensure they receive credit for it (if you have internet service, submit immediately upon completion at home). If a student has a unique circumstance going on during E-Learning, they will need to advocate to their teachers for any possible extensions for due dates. These learning tasks are the replacement work for the learning they would be engaging in if they were on sight for school. Missing or late work assigned will be subject to the school ICU policy and expectations. All work assigned for E-Learning Days will be recorded and figured into the quarter grade for each class.

4. **Teacher Office Hours during E-Learning-** Teachers will be available online to assist students from 9:30 am to 2:30 pm on E-Learning Days. Students may email or directly call their teacher through Microsoft Teams to hold a conference session. If a student does not have Internet access and they need to talk directly to a teacher, they will call or text the MS/HS principal (Jeremy Chicoine 605-222-9578) and he will get the student in contact with said teacher. Additionally, students that have a current D or F in a class will be contacted by their teacher for a direct tutoring session on E-Learning Days. Teachers will maintain a phone contact list to contact students. Staff will attempt to contact D/F students at least three times during their office hours to host a tutoring session and will keep a written record of each attempt.
5. **Attendance-** To receive credit for attending an E-Learning Day, each MS/HS “Household” will be required to check in with the MS/HS office via email (if the Internet is available) OR via phone call/text. Email [Jeremy.Chicoine@k12.sd.us](mailto:Jeremy.Chicoine@k12.sd.us) or call/text 605 222-9578 by 12:00 pm to verify and receive attendance credit for the day. A simple email stating the names of the students and that they are participating in E-Learning is all that is needed. Student households that do not do a check-in will receive an “unexcused absence” for the E-Learning Day that will count toward the school attendance policy. If a student is too ill to participate, a parent will need to excuse their student via the same communication method listed above. At that point, the student will receive one make-up day to complete the required learning tasks assigned for the missed day due to illness per school policy.
6. **Dual Credit/Online Class Responsibilities-** Students enrolled in dual credit or other online classes are responsible for their normal course deadlines and responsibilities as established by their distance learning instructor.
7. Students that receive SPED services will work directly with their case manager to meet their service needs on E-Learning Days.
8. In the event of extreme circumstances during E-Learning Days, a commonsense arrangement will be worked out between staff and students to come to a reasonable resolution. If you have unique circumstances you will need to be proactive in advocating for yourself.

**FOR THE PARENT/GUARDIAN and STUDENT**

I have reviewed the rules and expectations contained in the Middle School/High School Student Handbook (*located on school district website*).

One hard copy of the handbook will be sent home with each family. Each student needs to sign this form (only one form per family needs to be signed and returned).

\_\_\_\_\_  
Parent Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Student 1 Signature

\_\_\_\_\_  
Student 2 Signature

\_\_\_\_\_  
Student 3 Signature

\_\_\_\_\_  
Student 4 Signature

***\* Please sign, date, and return this form to the office by Friday, August 23, 2024.***



**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**

**AUDITED FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2024**

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**SCHOOL DISTRICT OFFICIALS**  
**JUNE 30, 2024**

---

Board Members:

Robert Graff, Chairman  
Tory Smith  
Scott Currier  
Cheri Wittler  
Kimberley Farries  
Megan Jaeger  
Heather Yackley

Superintendent:

R. Orion Thompson

Business Manager:

Mary Sieck

# AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3

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# AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3

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**KOHLMAN, BIERSCHBACH & ANDERSON, LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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WITH AN OFFICE IN  
MOBRIDGE, SOUTH DAKOTA

INDEPENDENT AUDITORS' 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  
Agar-Blunt-Onida School District No 58-3  
Sully 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 (Government Auditing Standards), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Agar-Blunt-Onida School District No 58-3, South Dakota (School District), as of June 30, 2024, and 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 May 12, 2025.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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. We identified certain deficiencies in internal control, described in the accompanying Schedule of Current Audit Findings as items #2024-01 and #2024-02 that we consider to be material weaknesses.

## **Report on 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, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

## **School District's Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the School District's responses to the findings identified in our audit and described in the accompanying Schedule of Current Audit Findings. The School District's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## **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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

*Kohlman, Bierschbach & Anderson, LLP*

May 12, 2025

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**JUNE 30, 2024**

---

Prior Audit Findings:

Finding #2023-01

A material weakness was reported for a lack of segregation of duties for revenues, receivables, payables, payroll, inventory, capital assets, indebtedness, equity, and the preparation of Trust and Custodial receipts, disbursements, and bank reconciliations, which could result in errors not being found in a timely manner. It is not known how long this deficiency has existed. This comment is restated in the current year as finding #2024-01.

Finding #2023-02

During the course of our engagement, we proposed material audit adjustments that would not have been identified as a result of the School District's existing internal controls, and therefore could have resulted in a material misstatement of the School District's financial statements. This comment is restated in the current year as finding #2024-02.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**SCHEDULE OF CURRENT AUDIT FINDINGS**  
**JUNE 30, 2024**

---

CURRENT AUDIT FINDINGS:

Internal Control-Related Findings - Material Weaknesses:

Finding #2024-01

Criteria

Internal control can help the School District achieve its performance targets and prevent loss of resources. It can help ensure reliable financial reporting and it can help ensure that the School District complies with laws and regulations.

Condition Found

A material weakness was reported for a lack of segregation of duties for revenues, receivables, payables, payroll, inventory, capital assets, indebtedness, equity, and the preparation of Trust and Custodial receipts, disbursements and bank reconciliations, which could result in errors not being found in a timely manner. It is not known how long this deficiency has existed.

Cause

The School District has only one employee who prepares all accounting records.

Effect

This is undesirable from an internal control viewpoint, and could result in a loss of control over accounting transactions.

Recommendation

We recommend the board take a more active role in their oversight of revenues, receivables, payables, payroll, inventory, capital assets, indebtedness, equity, and the preparation of Trust and Custodial receipts, disbursements and bank reconciliations.

Views of Responsible Officials

Robert Graff is the contact person responsible for the corrective action plan for this comment. This comment is a result of the size of Agar-Blunt-Onida School District No 58-3 which precludes staffing at a level sufficient to provide an ideal environment for internal controls. Agar-Blunt-Onida School District No 58-3 has determined it is not cost beneficial to employ additional personnel just to be able to adequately segregate duties for revenues, receivables, payables, payroll, inventory, capital assets, indebtedness, equity, and the preparation of Trust and Custodial receipts, disbursements and bank reconciliations. Agar-Blunt-Onida School District No 58-3 is aware of this problem and is attempting to provide compensating controls, for example, by having the board president and administrative assistant review the monthly bank statement. Also, the administrative assistant reviews the automatic payments and direct deposits associated with the monthly payroll for accuracy. However, this lack of segregation of duties regarding revenues, receivables, payables, payroll, inventory, capital assets, indebtedness, equity, and the preparation of Trust and Custodial receipts, disbursements and bank reconciliations continues to exist.

Finding #2024-02

Criteria

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**SCHEDULE OF CURRENT AUDIT FINDINGS**  
**JUNE 30, 2024**  
**(Continued)**

---

An organization's internal control structure should provide for the recording of all necessary material adjustments in order to ensure that accounting records are in accordance with generally accepted accounting principles.

Condition Found

During the course of our engagement, we proposed material audit adjustments that would not have been identified as a result of the School District's existing internal controls, and therefore could have resulted in a material misstatement of the School District's financial statements.

Cause

The School District had some adjustments that needed to be made in order to get their accounting records in accordance with GAAP.

Effect

This condition may affect the School District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Recommendation

This circumstance is not unusual in an organization of this size. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Views of Responsible Officials

Robert Graff is the contact person responsible for the corrective action plan for this comment. He stated that the School District will assume the risk associated with this condition. It is cost prohibitive to hire additional staff to review the School District's records for material adjustments. The School District's business manager will work more diligently to identify material adjustments prior to submitting the annual report to the South Dakota Department of Education.

COMPLIANCE AND OTHER MATTERS:

There were no written compliance and other matters findings to report.

**KOHLMAN, BIERSCHBACH & ANDERSON, LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

PARTNERS  
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WITH AN OFFICE IN  
MOBRIDGE, SOUTH DAKOTA

**INDEPENDENT AUDITORS' REPORT**

School Board  
Agar-Blunt-Onida School District No 58-3  
Sully County, South Dakota

**Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Agar-Blunt-Onida School District No 58-3, South Dakota (School District), as of and for the year ended June 30, 2024, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Agar-Blunt-Onida School District No 58-3, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

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

**Responsibilities of Management for the Financial Statements**

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules, the Schedule of Changes in the School District's Total OPEB Liability and Related Ratios, the Schedule of the School District's Proportionate Share of the Net Pension Liability (Asset), and the Schedule of the School District Pension Contributions on pages 44 through 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the

basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The School District has omitted the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated May 12, 2025, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School District's internal control over financial reporting and compliance.

*Kohlman, Bierochbach & Anderson, LLP*

May 12, 2025

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 6,266,275	\$ 5,024	\$ 6,271,299
Investments	200,000	--	200,000
Taxes receivable	1,686,534	--	1,686,534
Inventories	--	2,234	2,234
Other assets	610,384	1,607	611,991
Restricted assets:			
Cash and cash equivalents	--	15,756	15,756
Net pension asset	9,074	325	9,399
Capital Assets:			
Land, improvements and construction/development in progress	11,430	--	11,430
Other capital assets, net of depreciation/amortization	<u>10,524,029</u>	<u>27,513</u>	<u>10,551,542</u>
<b>TOTAL ASSETS</b>	<u>19,307,726</u>	<u>52,459</u>	<u>19,360,185</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Pension related deferred outflows	786,089	27,722	813,811
OPEB related deferred outflows	<u>62,298</u>	<u>--</u>	<u>62,298</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>848,387</u>	<u>27,722</u>	<u>876,109</u>
<b>LIABILITIES:</b>			
Accounts payable	29,017	--	29,017
Other current liabilities	343,226	15,490	358,716
Unearned revenue	--	9,083	9,083
Noncurrent Liabilities:			
Due within one year	573,205	--	573,205
Due in more than one year	<u>3,152,533</u>	<u>--</u>	<u>3,152,533</u>
<b>TOTAL LIABILITIES</b>	<u>4,097,981</u>	<u>24,573</u>	<u>4,122,554</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Taxes levied for future period	2,295,034	--	2,295,034
Pension related deferred inflows	452,672	17,360	470,032
OPEB related deferred inflows	<u>47,949</u>	<u>--</u>	<u>47,949</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>2,795,655</u>	<u>17,360</u>	<u>2,813,015</u>
<b>NET POSITION:</b>			
Net investment in capital assets	6,987,387	27,513	7,014,900
Restricted for:			
Capital outlay purposes	2,584,600	--	2,584,600
Special education purposes	1,252,488	--	1,252,488
SDRS pension purposes	342,491	10,687	353,178
Unrestricted	<u>2,095,511</u>	<u>48</u>	<u>2,095,559</u>
<b>TOTAL NET POSITION</b>	<u>\$13,262,477</u>	<u>\$38,248</u>	<u>\$13,300,725</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
Instruction	\$2,494,938	\$ 35,551	\$202,221	\$55,536	\$(2,201,630)		\$(2,201,630)
Support services	2,318,659	--	15,297	9,204	(2,294,158)		(2,294,158)
*Interest on long-term debt	91,884	--	--	--	(91,884)		(91,884)
Cocurricular activities	<u>357,472</u>	<u>20,452</u>	<u>--</u>	<u>--</u>	<u>(337,020)</u>		<u>(337,020)</u>
Total Governmental Activities	<u>5,262,953</u>	<u>56,003</u>	<u>217,518</u>	<u>64,740</u>	<u>(4,924,692)</u>		<u>(4,924,692)</u>
Business-Type Activities:							
Food service	190,836	71,931	83,279	--		\$(35,626)	(35,626)
Drivers education	<u>8,379</u>	<u>4,175</u>	<u>--</u>	<u>--</u>		<u>(4,204)</u>	<u>(4,204)</u>
Total Business-Type Activities	<u>199,215</u>	<u>76,106</u>	<u>83,279</u>	<u>--</u>		<u>(39,830)</u>	<u>(39,830)</u>
Total Primary Government	<u>\$5,462,168</u>	<u>\$132,109</u>	<u>\$300,797</u>	<u>\$64,740</u>	<u>(4,924,692)</u>	<u>(39,830)</u>	<u>(4,964,522)</u>
* The District does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.							
General Revenues:							
Taxes:							
					4,378,280	--	4,378,280
					429,864	--	429,864
Revenue from state sources:							
					20,881	--	20,881
					92,976	--	92,976
					59,543	--	59,543
					25,715	--	25,715
					<u>(40,203)</u>	<u>40,203</u>	<u>--</u>
					<u>4,967,056</u>	<u>40,203</u>	<u>5,007,259</u>
					42,364	373	42,737
					<u>13,220,113</u>	<u>37,875</u>	<u>13,257,988</u>
					<u>\$13,262,477</u>	<u>\$38,248</u>	<u>\$13,300,725</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**

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

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>				
Cash and cash equivalents	\$2,118,331	\$2,770,888	\$1,377,056	\$6,266,275
Investments	200,000	--	--	200,000
Taxes receivable - current	885,139	533,974	257,380	1,676,493
Taxes receivable - delinquent	7,085	1,878	1,078	10,041
Due from federal government	51,072	23,520	33,467	108,059
Due from state government	60,703	--	--	60,703
Due from county government	360,295	--	--	360,295
Prepaid items	<u>81,327</u>	<u>--</u>	<u>--</u>	<u>81,327</u>
<b>TOTAL ASSETS</b>	<b><u>\$3,763,952</u></b>	<b><u>\$3,330,260</u></b>	<b><u>\$1,668,981</u></b>	<b><u>\$8,763,193</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 19,811	\$ 7,278	\$ 1,928	\$ 29,017
Contracts payable	251,126	--	51,561	302,687
Payroll deductions and withholdings and employer matching payable	<u>33,444</u>	<u>--</u>	<u>7,095</u>	<u>40,539</u>
<b>TOTAL LIABILITIES</b>	<b><u>304,381</u></b>	<b><u>7,278</u></b>	<b><u>60,584</u></b>	<b><u>372,243</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue - property taxes	7,085	1,878	1,078	10,041
Taxes levied for future period	<u>1,200,743</u>	<u>738,382</u>	<u>355,909</u>	<u>2,295,034</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>1,207,828</u></b>	<b><u>740,260</u></b>	<b><u>356,987</u></b>	<b><u>2,305,075</u></b>
<b>FUND BALANCES:</b>				
Nonspendable	81,327	--	--	81,327
Restricted	--	2,582,722	1,251,410	3,834,132
Assigned	542,198	--	--	542,198
Unassigned	<u>1,628,218</u>	<u>--</u>	<u>--</u>	<u>1,628,218</u>
<b>TOTAL FUND BALANCES</b>	<b><u>2,251,743</u></b>	<b><u>2,582,722</u></b>	<b><u>1,251,410</u></b>	<b><u>6,085,875</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$3,763,952</u></b>	<b><u>\$3,330,260</u></b>	<b><u>\$1,668,981</u></b>	<b><u>\$8,763,193</u></b>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

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Total Fund Balances - Governmental Funds	\$ 6,085,875
Amounts reported for governmental activities in the statement of net position are different because:	
Net pension asset reported in governmental activities is not an available financial resource and therefore is not reported in the funds.	9,074
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	10,535,459
Pension related deferred outflows are components of pension liability (asset) and therefore are not reported in the funds.	786,089
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
CO certificates                    \$3,520,000	
Lease liability                    \$ 28,072	
Accrued leave                    \$ 71,755	
Net OPEB obligation            \$ <u>105,911</u>	(3,725,738)
Assets, such as taxes receivable that are not available to pay for current period expenditures, are deferred in the funds.	
Taxes receivable                \$ <u>10,041</u>	10,041
Pension related deferred inflows are components of pension liability (asset) and therefore are not reported in the funds.	(452,672)
OPEB related deferred outflows are components of the total OPEB liability and therefore are not reported in the funds.	62,298
OPEB related deferred inflows are components of the total OPEB liability and therefore are not reported in the funds.	<u>(47,949)</u>
Net Position - Governmental Activities	<u>\$13,262,477</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2024**

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES:</b>				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	\$2,336,984	\$1,315,444	\$ 697,013	\$4,349,441
Prior years' ad valorem taxes	17,273	6,848	2,208	26,329
Utility taxes	429,864	--	--	429,864
Penalties and interest on taxes	9,086	5,148	1,890	16,124
Earnings on investments and deposits	26,146	25,225	8,172	59,543
Cocurricular activities:				
Admissions	20,352	--	--	20,352
Rentals	100	--	--	100
Other revenue from local sources:				
Contributions and donations	29	9,175	--	9,204
Services provided other school districts	--	--	15,887	15,887
Refund of prior years' expenditures	305	--	--	305
Charges for services	2,494	--	170	2,664
Other	9,682	--	--	9,682
Revenue from Intermediate Sources:				
County sources:				
County apportionment	15,572	--	--	15,572
Revenue for joint facilities	17,000	--	--	17,000
Other	156	--	--	156
Revenue from State Sources:				
Grants-in-aid:				
Unrestricted grants-in-aid	113,857	--	--	113,857
Restricted grants-in-aid	7,963	--	--	7,963
Revenue from Federal Sources:				
Grants-in-aid:				
Restricted grants-in-aid received from federal government through an intermediate source	195	--	--	195
Restricted grants-in-aid received directly from federal government	18,205	--	--	18,205
Restricted grants-in-aid received from federal government through the state	<u>113,125</u>	<u>55,536</u>	<u>78,030</u>	<u>246,691</u>
<b>TOTAL REVENUES</b>	<b><u>3,138,388</u></b>	<b><u>1,417,376</u></b>	<b><u>803,370</u></b>	<b><u>5,359,134</u></b>
<b>EXPENDITURES:</b>				
Instruction:				
Regular programs:				
Elementary	703,110	8,971	--	712,081
Middle/Junior high	367,946	2,628	--	370,574
High school	439,514	92,764	--	532,278
Preschool services	29,357	--	--	29,357
Special programs:				
Programs for special education	--	--	541,906	541,906
Culturally different	18,890	--	--	18,890
Educationally deprived	77,275	--	--	77,275

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Total Governmental Funds</u>
Support Services:				
Students:				
Guidance	120,313	--	--	120,313
Health	11,191	--	--	11,191
Psychological	--	--	8,035	8,035
Speech pathology	--	--	77,419	77,419
Student therapy services	--	--	34,857	34,857
Instructional staff:				
Improvement of instruction	11,477	--	--	11,477
Educational media	134,838	764	--	135,602
General administration:				
Board of education	51,990	--	--	51,990
Executive administration	177,539	--	--	177,539
School administration:				
Office of the principal	266,706	--	--	266,706
Other	132	--	--	132
Business:				
Fiscal services	124,093	--	--	124,093
Facilities acquisition and construction	--	98,778	--	98,778
Operation and maintenance of plant	709,725	6,509	--	716,234
Student transportation	87,869	--	--	87,869
Food services	--	970	--	970
Special education:				
Administrative costs	--	--	23,538	23,538
Other special education costs	--	--	1,160	1,160
Debt Services	--	638,327	--	638,327
Cocurricular Activities:				
Male activities	60,998	5,585	--	66,583
Female activities	33,501	--	--	33,501
Transportation	9,141	--	--	9,141
Combined activities	128,181	28,911	--	157,092
Capital Outlay	<u>2,021</u>	<u>45,470</u>	<u>--</u>	<u>47,491</u>
TOTAL EXPENDITURES	<u>3,565,807</u>	<u>929,677</u>	<u>686,915</u>	<u>5,182,399</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(427,419)</u>	<u>487,699</u>	<u>116,455</u>	<u>176,735</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	500,000	--	--	500,000
Transfers out	(39,233)	(500,000)	--	(539,233)
Compensation for loss of general capital assets	<u>--</u>	<u>44,242</u>	<u>--</u>	<u>44,242</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>460,767</u>	<u>(455,758)</u>	<u>--</u>	<u>5,009</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2024**  
**(Continued)**

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Total Governmental Funds</u>
NET CHANGE IN FUND BALANCES	33,348	31,941	116,455	181,744
FUND BALANCE - BEGINNING	<u>2,218,395</u>	<u>2,550,781</u>	<u>1,134,955</u>	<u>5,904,131</u>
FUND BALANCE - ENDING	<u>\$2,251,743</u>	<u>\$2,582,722</u>	<u>\$1,251,410</u>	<u>\$6,085,875</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2024**

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Net Change in Fund Balances - Total Governmental Funds	\$181,744
Amounts reported for governmental activities in the statement of activities are different because:	
This amount represents capital asset purchases which are reported as expenditures on the fund financial statements but increase assets on the government-wide statements.	47,491
This amount represents the current year depreciation/amortization expense reported in the statement of activities which is not reported on the fund financial statements because it does not require the use of current financial resources.	(500,042)
In the statement of activities, losses \$165,147 on impairment of capital assets are reported, whereas, in the governmental funds, the proceeds \$0 from the impairment of capital assets is reflected, regardless of whether a gain or loss is realized.	(165,147)
Payment of principal on long-term debt is an expenditure in the governmental funds but the payment reduces long-term liabilities in the statement of net position.	
CO certificates                      \$535,000	
Lease                                      \$ <u>11,443</u>	546,443
In both the government-wide and fund financial statements, revenues from property tax levies 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."	(13,614)
Governmental funds recognize expenditures for amounts of compensated absences and early retirement benefits actually paid to employees with current financial resources during the fiscal year. Amounts of compensated absences earned by employees are not recognized in the funds. In the statement of activities, expenses for these benefits are recognized when the employees earn leave credits or elect to retire early.	
Sick leave                              \$ 7,244	
Other leave types                      \$ <u>3,183</u>	(10,427)
OPEB related expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(3,589)
Changes in the pension related deferred outflows/inflows are direct components of pension liability (asset) and are not reflected in the governmental funds.	(40,495)
Change in Net Position of Governmental Activities	\$ <u>42,364</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2024**

	Enterprise Funds		Totals
	Food Service Fund	Other Enterprise Fund	
<b>ASSETS:</b>			
Current Assets:			
Cash and cash equivalents	\$ 5,023	\$ 1	\$ 5,024
Inventories - stores for resale	66	--	66
Inventory of donated food	2,168	--	2,168
Prepaid items	<u>1,607</u>	<u>--</u>	<u>1,607</u>
Total Current Assets	<u>8,864</u>	<u>1</u>	<u>8,865</u>
Noncurrent Assets:			
Restricted cash and cash equivalents	15,756	--	15,756
Net pension asset	162	163	325
Capital Assets:			
Machinery and equipment - local funds	120,994	--	120,994
Less: accumulated depreciation	<u>(93,481)</u>	<u>--</u>	<u>(93,481)</u>
Total Noncurrent Assets	<u>43,431</u>	<u>163</u>	<u>43,594</u>
<b>TOTAL ASSETS</b>	<u>52,295</u>	<u>164</u>	<u>52,459</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Pension related deferred outflows	<u>14,104</u>	<u>13,618</u>	<u>27,722</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>14,104</u>	<u>13,618</u>	<u>27,722</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
Contracts payable	2,956	--	2,956
Payroll deductions and withholdings and employer matching payable	1,017	--	1,017
Deposits payable	11,517	--	11,517
Unearned revenue	<u>9,083</u>	<u>--</u>	<u>9,083</u>
<b>TOTAL LIABILITIES</b>	<u>24,573</u>	<u>--</u>	<u>24,573</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Pension related deferred inflows	<u>7,984</u>	<u>9,376</u>	<u>17,360</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>7,984</u>	<u>9,376</u>	<u>17,360</u>
<b>NET POSITION:</b>			
Net investment in capital assets	27,513	--	27,513
Restricted for SDRS pension purposes	6,282	4,405	10,687
Unrestricted net position	<u>47</u>	<u>1</u>	<u>48</u>
<b>TOTAL NET POSITION</b>	<u>\$ 33,842</u>	<u>\$ 4,406</u>	<u>\$ 38,248</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2024**

	Enterprise Funds		Totals
	Food Service Fund	Other Enterprise Fund	
OPERATING REVENUE:			
Food Sales:			
Student	\$ 63,364	\$ --	\$ 63,364
Adult	4,263	--	4,263
Ala carte	3,950	--	3,950
Other charges for goods and services	<u>354</u>	<u>4,175</u>	<u>4,529</u>
TOTAL OPERATING REVENUE	<u>71,931</u>	<u>4,175</u>	<u>76,106</u>
OPERATING EXPENSES:			
Salaries	53,470	4,850	58,320
Employee benefits	27,710	2,999	30,709
Purchased services	5,356	302	5,658
Supplies	2,862	228	3,090
Cost of sales - purchased	72,507	--	72,507
Cost of sales - donated	22,596	--	22,596
Other	607	--	607
Depreciation/amortization	<u>5,728</u>	<u>--</u>	<u>5,728</u>
TOTAL OPERATING EXPENSES	<u>190,836</u>	<u>8,379</u>	<u>199,215</u>
OPERATING LOSS	<u>(118,905)</u>	<u>(4,204)</u>	<u>(123,109)</u>
NONOPERATING REVENUE:			
Other local revenue	12,499	--	12,499
State grants	289	--	289
Federal grants	57,785	--	57,785
Donated food	<u>12,706</u>	<u>--</u>	<u>12,706</u>
TOTAL NONOPERATING REVENUE	<u>83,279</u>	<u>--</u>	<u>83,279</u>
LOSS BEFORE CONTRIBUTIONS AND TRANSFERS	(35,626)	(4,204)	(39,830)
CAPITAL CONTRIBUTIONS	970	--	970
TRANSFERS IN	<u>37,366</u>	<u>1,867</u>	<u>39,233</u>
CHANGE IN NET POSITION	2,710	(2,337)	373
NET POSITION - BEGINNING	<u>31,132</u>	<u>6,743</u>	<u>37,875</u>
NET POSITION - ENDING	<u>\$ 33,842</u>	<u>\$ 4,406</u>	<u>\$ 38,248</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2024**

	Enterprise Funds		Totals
	Food Service Fund	Other Enterprise Fund	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash receipts from customers	\$ 56,814	\$ 4,175	\$ 60,989
Cash payments to employees for services	(79,292)	(5,512)	(84,804)
Cash payments to suppliers of goods or services	<u>(79,826)</u>	<u>(530)</u>	<u>(80,356)</u>
Net cash used by operating activities	<u>(102,304)</u>	<u>(1,867)</u>	<u>(104,171)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers from General Fund	37,366	1,867	39,233
Due to General Fund	(3,847)	--	(3,847)
Donation	880	--	880
Operating grants	<u>58,074</u>	<u>--</u>	<u>58,074</u>
Net cash flows from noncapital financing activities	<u>92,473</u>	<u>1,867</u>	<u>94,340</u>
<b>CASH FLOWS FROM CAPTIAL AND RELATED FINANCING ACTIVITES</b>			
	--	--	--
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
	--	--	--
NET DECREASE IN CASH AND CASH EQUIVALENTS	(9,831)	--	(9,831)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>30,610</u>	<u>1</u>	<u>30,611</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 20,779</u>	<u>\$ 1</u>	<u>\$ 20,780</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>			
OPERATING LOSS	\$(118,905)	\$(4,204)	\$(123,109)
<b>ADJUSTMENTS TO RECONCILE OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:</b>			
Depreciation/amortization	5,728	--	5,728
Value of donated commodities used	22,596	--	22,596
Change in assets and liabilities:			
Prepaid expenses	547	--	547
Inventories	959	--	959
Net pension asset	4	--	4
Pension related deferred outflows	2,320	2,521	4,841
Contracts payable	610	--	610
Deposits payable	(3,483)	--	(3,483)
Other payable	699	--	699
Unearned revenue	(11,634)	--	(11,634)
Pension related deferred inflows	<u>(1,745)</u>	<u>(184)</u>	<u>(1,929)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>\$(102,304)</u>	<u>\$(1,867)</u>	<u>\$(104,171)</u>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>			
Local donated food	\$ 11,619	\$ --	\$ 11,619
Value of commodities received	\$ 12,706	\$ --	\$ 12,706
Equipment purchased by capital outlay fund	\$ 970	--	\$ 970

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2024**

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	<u>Custodial Funds</u>
ASSETS:	
Cash and cash equivalents	\$ <u>182,066</u>
TOTAL ASSETS	\$ <u>182,066</u>
NET POSITION:	
Restricted for:	
Individuals, organizations, and other governments	\$ <u>182,066</u>
TOTAL NET POSITION	\$ <u>182,066</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FIDUCIARY FUNDS**  
**YEAR ENDED JUNE 30, 2024**

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	<u>Custodial Funds</u>
ADDITIONS:	
Collections for student activities	\$ <u>268,398</u>
TOTAL ADDITIONS	<u>268,398</u>
DEDUCTIONS:	
Payments for student activities	<u>159,928</u>
TOTAL DEDUCTIONS	<u>159,928</u>
CHANGE IN NET POSITION	108,470
NET POSITION - BEGINNING	<u>73,596</u>
NET POSITION - ENDING	<u>\$182,066</u>

The notes to the financial statements are an integral part of this statement.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the School District conform to generally accepted accounting principles applicable to government entities in the United States of America.

a. Financial Reporting Entity:

The reporting entity of Agar-Blunt-Onida School District No 58-3 (School District), consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

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 minus liabilities equal net position). Net Position are 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 recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, 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

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - (Continued)

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

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

**Governmental Funds:**

**General Fund** - A fund established by South Dakota Codified Law (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.

**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.)

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - (Continued)

- 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.

Drivers Education Fund - A fund used to record financial transactions related to the drivers' education operations. This fund is financed by user charges. This is not a major fund and is the only "other enterprise fund" in the Enterprise Fund financial statements.

Fiduciary Funds:

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

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

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:

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - (Continued)

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 fund types 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 for the School District is 60 days. The revenues which are accrued at June 30, 2024, are for federal and state reimbursements and for property taxes.

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

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

All proprietary fund and fiduciary fund types 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. 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.

e. 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

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - (Continued)

fund financial statements.

Government-Wide Financial Statements:

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their acquisition 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.

The total June 30, 2024 balance of capital assets for governmental activities includes approximately 12 percent for which the costs were determined by estimates of the original costs. The total June 30, 2024 balance of capital assets for business-type activities includes approximately 26 percent for which the values were determined by estimates of the original costs. These estimated original costs were established by appraisals.

For governmental activities and business-type activities/proprietary fund's operations capital assets, construction-period interest is not capitalized, in accordance with USGAAP.

Depreciation/amortization of all exhaustible Capital Assets is recorded as an allocated expense in the government-wide Statement of Activities, except for that portion related to common use assets for which allocation would be unduly complex, and which is reported as Unallocated Depreciation/Amortization, with net capital assets reflected in the Statement of Net Position. Accumulated depreciation/amortization is reported on the government-wide Statement of Net Position and on the proprietary fund's 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/ Amortization Method	Estimated Useful Life
Land	\$ --	N/A	N/A
Buildings and Improvements	\$ 25,000	Straight-line	50 years
Machinery and Equipment - Governmental	\$ 5,000	Straight-line	7 - 20 years
Machinery and Equipment - Proprietary	\$ 500	Straight-line	10 - 15 years
Intangible Lease Assets	\$ 5,000	Straight-line	5 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 proprietary fund operations are accounted for on the accrual basis, the same as in the government-wide statements.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - (Continued)

f. 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 accrued leave payable, lease liabilities, capital outlay certificates payable, and other post-employment benefits liabilities.

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.

g. Leases:

Lessee:

The School District is a lessee for a noncancellable lease of copiers. The School District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The School District recognizes lease liabilities with an initial, individual value of \$1 or more.

At the commencement of a lease, the School District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the School District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The School District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School District generally uses its estimated incremental borrowing rate as the discount rate for leases
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the School District is reasonably certain to exercise.

The School District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - (Continued)

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

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. Deferred Inflows and Deferred 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.

j. 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.

k. Cash and Cash Equivalents:

For the purpose of preparing the Statement of Cash Flows, the School District considers all highly liquid investments and deposits with a term to maturity of three months or less when purchased to be cash equivalents.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - (Continued)

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 do not meet the definition of "restricted" or "net investment in capital assets".

Fund Financial Statements:

Governmental fund equity is classified as fund balance, and is distinguished 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 is reported as restricted net position.

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 Governmental 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.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - (Continued)

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 Nonspendable Fund Balance is comprised of the following:

Amount reported in non-spendable form such as prepaid expenses.

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 Government would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

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

The purpose of each major special revenue fund and revenue source is listed below:

<u>Major Special Revenue Fund</u>	<u>Revenue Source</u>
Capital Outlay Fund	Grants and Property Taxes
Special Education Fund	Grants and Property Taxes

A schedule of fund balances is provided as follows:

Agar-Blunt-Onida School District No 58-3 Disclosure of Fund Balances Reported on Balance Sheet Governmental Funds June 30, 2024				
	General Fund	Capital Outlay Fund	Special Education Fund	Total Governmental Funds
Fund Balances:				
Nonspendable:				
Prepaid expenses	\$ 81,327	\$ --	\$ --	\$ 81,327
Restricted for:				
Capital Outlay Fund	--	2,582,722	--	2,582,722
Special Education Fund	--	--	1,251,410	1,251,410
Assigned to:				
Unemployment	23,549	--	--	23,549
Subsequent year's budget	518,649	--	--	518,649
Unassigned	<u>1,628,218</u>	<u>--</u>	<u>--</u>	<u>1,628,218</u>
Total Fund Balances	<u>\$2,251,743</u>	<u>\$2,582,722</u>	<u>\$1,251,410</u>	<u>\$6,085,875</u>

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 1 - (Continued)

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 all the funds except for the Food Service Fund and the Custodial 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 investments to 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.

As of June 30, 2024, the School District investments reported in the financial statements consist of only certificates of deposit.

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.

Concentration of Credit Risk - The School District places no limit on the amount that may be invested in any one issuer. More than 5 percent of the School District's investments are in certificates of deposits - 100%.

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.

# AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2024

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### NOTE 2 - (Continued)

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 investment.

### NOTE 3 - RESTRICTED CASH AND INVESTMENTS

Assets restricted to use for a specific purpose through segregation of balances in separate accounts are as follows:

<u>Amount:</u>	<u>Purpose:</u>
\$ 4,239	Food Service restriction for certain foods as required by the federal government.
\$11,517	Food Service restriction for students' lunch bills.

### NOTE 4 - RECEIVABLES AND PAYABLES

Receivables and payables are aggregated in the Statement of Net Position. However, the detail of all receivables and current payables is shown in the Governmental Funds Balance Sheet. Unavailable revenue - property taxes, which is shown as a current liability on the Governmental Funds Balance Sheet, is also shown on the Statement of Net Position, with the difference of \$10,041 between the two statements shown as a reconciling item on the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position. The detail of the noncurrent liabilities on the Statement of Net Position is shown at Note 8. The School District expects all receivables to be collected within one year. Appropriate allowances for estimated uncollectables have been established as follows:

They have been estimated as immaterial, with an allowance balance of zero.

### NOTE 5 - INVENTORY

Inventory held for consumption is stated at cost.

Inventory for resale is stated at the lower of cost or market. The cost valuation method is first-in, first-out (FIFO). Donated commodities are valued at estimated market value based on the USDA price list at date of receipt.

In the government-wide financial statements and in 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. Reported inventories are equally offset by a Nonspendable Fund Balance which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets. There was no inventory reported in the governmental fund financial statements for the year ended June 30, 2024.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 6 - 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 not intended to be used to finance the current year's appropriations and therefore are not susceptible to accrual has been reported as deferred inflow of resources-property taxes levied for future period in both the fund financial statements and the government-wide financial statements. Additionally, in the fund financial statements, revenue from property taxes may be limited by any amount not collected during the current fiscal period or within the "availability period".

**NOTE 7 - CHANGES IN CAPITAL ASSETS**

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

Primary Government

	<u>Balance</u> <u>07/01/2023</u>	<u>Restatement</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>06/30/2024</u>
Governmental activities:					
Capital assets, not being depreciated/ amortized:					
Land	\$ 11,430	\$ --	\$ --	\$ --	\$ 11,430
Construction/development in progress	<u>203,750</u>	<u>--</u>	<u>--</u>	<u>203,750</u>	<u>--</u>
Total, not being depreciated/amortized	<u>215,180</u>	<u>--</u>	<u>--</u>	<u>203,750</u>	<u>11,430</u>
Capital assets, being depreciated/ amortized:					
Buildings	11,539,093	--	--	267,590	11,271,503
Improvements	2,798,181	--	234,471	169,537	2,863,115
Machinery and equipment	1,848,385	--	16,770	31,150	1,834,005
Intangible lease assets	<u>57,841</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>57,841</u>
Total, being depreciated/amortized	<u>16,243,500</u>	<u>--</u>	<u>251,241</u>	<u>468,277</u>	<u>16,026,464</u>
Less accumulated depreciation/ amortization for:					
Buildings	2,755,905	122,477	255,731	260,967	2,873,146
Improvements	1,196,612	(122,477)	143,046	21,397	1,195,784
Machinery and equipment	1,329,870	--	89,697	20,766	1,398,801
Intangible lease assets	<u>23,136</u>	<u>--</u>	<u>11,568</u>	<u>--</u>	<u>34,704</u>
Total accumulated depreciation/ amortization	<u>5,305,523</u>	<u>--</u>	<u>500,042</u>	<u>303,130</u>	<u>5,502,435</u>
Total capital assets, being depreciated/amortized, net	<u>10,937,977</u>	<u>--</u>	<u>(248,801)</u>	<u>165,147</u>	<u>10,524,029</u>
Governmental activity capital assets, net	<u>\$11,153,157</u>	<u>\$ --</u>	<u>\$(248,801)</u>	<u>\$368,897</u>	<u>\$10,535,459</u>

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

NOTE 7 - (Continued)

Depreciation/amortization expense was charged to functions as follows:

Governmental activities:		
Instruction	\$174,708	
Support services	236,136	
Cocurricular activities	<u>89,198</u>	
Total depreciation/amortization expense - governmental activities	<u>\$500,042</u>	

	<u>Balance</u> <u>07/01/2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>06/30/2024</u>
Business-type activities:				
Capital assets, being depreciated/amortized:				
Machinery and equipment	\$120,024	\$ 970	\$ --	\$120,994
Less accumulated depreciation/amortization for:				
Machinery and equipment	<u>87,753</u>	<u>5,728</u>	<u>--</u>	<u>93,481</u>
Business-type activity capital assets, net	<u>\$ 32,271</u>	<u>\$(4,758)</u>	<u>\$ --</u>	<u>\$ 27,513</u>

Depreciation/amortization expense was charged to functions as follows:

Business-type activities:		
Food services	<u>\$5,728</u>	

NOTE 8 - LONG-TERM LIABILITIES

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

**PRIMARY GOVERNMENT**

Governmental Activities

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>	<u>Due Within</u> <u>One Year</u>
Capital outlay certificates	\$4,055,000	\$ --	\$535,000	\$3,520,000	\$550,000
Leases	39,515	--	11,443	28,072	11,791
Compensated absences	61,328	10,427	--	71,755	11,414
OPEB liability	<u>120,689</u>	<u>--</u>	<u>14,778</u>	<u>105,911</u>	<u>--</u>
Total Governmental Activities	<u>\$4,276,532</u>	<u>\$10,427</u>	<u>\$561,221</u>	<u>\$3,725,738</u>	<u>\$573,205</u>

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

NOTE 8 - (Continued)

Compensated absences for governmental activities typically have been liquidated from the General Fund and Special Education Fund.

Liabilities payable at June 30, 2024, are comprised of the following:

**PRIMARY GOVERNMENT**

**Governmental Activities:**

**Capital Outlay Certificates:**

Requires semi-annual payments of not more than \$633,820 for the year, from the Capital Outlay Fund with a varying interest rate from 2.0% to 3.0% with the final payment to be made December 1, 2029. \$3,520,000

**Compensated Absences:**

Accrued sick leave - to be paid by the General Fund and Special Education Fund. \$ 55,088

Accrued personal leave - to be paid by the General Fund and Special Education Fund. \$ 14,394

Accrued vacation leave - to be paid by the General Fund. \$ 2,273

The annual debt service requirements to maturity, except for compensated absences, for all debt outstanding as of June 30, 2024, are as follows:

**Annual Requirements to Maturity for Long-Term Debt**  
**June 30, 2024**

Year Ending June 30,	Capital Outlay Certificates Payable		Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 550,000	\$ 73,920	\$11,791	\$ 681	\$ 561,791	\$ 74,601
2026	565,000	57,195	12,150	322	577,150	57,517
2027	585,000	42,870	4,131	26	589,131	42,896
2028	595,000	31,070	--	--	595,000	31,070
2029	605,000	19,070	--	--	605,000	19,070
2030	620,000	6,510	--	--	620,000	6,510
Totals	<u>\$3,520,000</u>	<u>\$230,635</u>	<u>\$28,072</u>	<u>\$1,029</u>	<u>\$3,548,072</u>	<u>\$231,664</u>

NOTE 9 - LEASES

The School District has one lease for four copiers which is being paid out of the Capital Outlay Fund. The lease began in October 2021 and will run for 60 months.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 9 - (Continued)

The future principal and interest lease payment schedule is shown in Note 8.

NOTE 10 - RESTRICTED NET POSITION

Restricted net position for the year ended June 30, 2024, was as follows:

<u>Purpose</u>	<u>Restricted By</u>	<u>Amount</u>
Major Funds:		
Capital Outlay Purposes	Law	\$2,584,600
Special Education Purposes	Law	1,252,488
SDRS Pension Purposes	Law	<u>353,178</u>
Total Restricted Net Position		<u>\$4,190,266</u>

These balances are restricted due to statutory requirements.

NOTE 11 - INTERFUND TRANSFERS

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

<u>Transfers From:</u>	<u>Transfers To</u>			<u>Total</u>
	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Other Enterprise Fund</u>	
Major Funds:				
General Fund	\$ --	\$37,366	\$1,867	\$ 39,233
Capital Outlay Fund	<u>500,000</u>	--	--	<u>500,000</u>
Total	<u>\$500,000</u>	<u>\$37,366</u>	<u>\$1,867</u>	<u>\$539,233</u>

The School District transferred money from the General Fund to the Food Service Fund to provide money for the general operation of the food service program and from the General Fund to the Drivers Education Fund to provide money for the general operation of the drivers education program. The Capital Outlay Fund transferred money to the General Fund to provide money to help with general operation.

NOTE 12 - PENSION PLAN

**Plan Information:**

All employees, working more than 20 hours per week during the school year, participate in the South Dakota Retirement System (SDRS). SDRS is a hybrid defined benefit pension plan designed with several defined contribution plan type provisions and is administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability and survivor benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in South Dakota Codified Law 3-12. The SDRS issues a publicly available financial report that includes financial statements and

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 12 - (Continued)

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, South Dakota 57501-1098 or by calling (605)773-3731.

**Benefits Provided:**

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

Members that were hired before July 1, 2017, are Foundation members. Class A Foundation members and Class B Foundation members who retire after age 65 with three years of contributory service are entitled to an unreduced annual retirement benefit. An unreduced annual retirement benefit is also available after age 55 for Class A Foundation members where the sum of age and credited service is equal to or greater than 85 or after age 55 for Class B Foundation judicial members where the sum of age and credited service is equal to or greater than 80. Class B Foundation public safety members can retire with an unreduced annual retirement benefit after age 55 with three years of contributory service. An unreduced annual retirement benefit is also available after age 45 for Class B Foundation public safety members where the sum of age and credited service is equal to or greater than 75. All Foundation retirements that do not meet the above criteria may be payable at a reduced level. Class A and B eligible spouses of Foundation members will receive a 60 percent joint survivor benefit when the member dies.

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 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, if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater or equal to the accrued liabilities.

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

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 12 - (Continued)

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. The School District's share of contributions to the SDRS for the fiscal years ended June 30, 2024, 2023 and 2022, were \$149,339, \$149,044, and \$145,880, respectively, equal to the required contributions each year.

**Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions:**

At June 30, 2023, SDRS is 100.10% funded and accordingly has a net pension asset. The proportionate share of the components of the net pension asset of South Dakota Retirement System, for the School District as of this measurement period ended June 30, 2023, and reported by the School District as of June 30, 2024, are as follows:

Proportionate share of pension liability	\$ 13,955,262
Less proportionate share of net pension restricted for pension benefits	<u>(13,964,661)</u>
Proportionate share of net pension asset	\$ <u>    (9,399)</u>

At June 30, 2024, the School District reported an asset of \$9,399 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2023, and the total pension liability used to calculate the net pension asset was based on a projection of the School District's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2023, the School District's proportion was .096305%, which is a decrease of .005516% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the School District recognized pension expense of \$43,410. At June 30, 2024, 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	\$266,442	\$ --
Changes in assumption	321,366	469,765
Net difference between projected and actual earnings on pension plan investments	62,580	--
Changes in proportion and difference between School District contributions and proportionate share of contributions	14,084	267
School District contributions subsequent to the measurement date	<u>149,339</u>	<u>    --</u>
<b>Total</b>	<b><u>\$813,811</u></b>	<b><u>\$470,032</u></b>

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 12 - (Continued)

\$149,339 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ending June 30:

2025	\$ 132,447
2026	(137,858)
2027	185,620
2028	<u>14,231</u>
 Total	 <u>\$ 194,440</u>

**Actuarial Assumptions:**

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

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

**Mortality Rates:**

- All mortality rates based on Pub-2010 amount-weighted mortality tables, projected generationally with improvement scale MP-2020
- Active and Terminated Vested Members:
  - Teachers, Certified Regents and Judicial: PubT-2010
  - Other Class A Members: PubG-2010
  - Public Safety Members: PubS-2010
- Retired Members:
  - Teachers, Certified Regents, and Judicial Retirees: PubT-2010, 108% of rates above age 65
  - Other Class A Retirees: PubG-2010, 93% of rates through age 74, increasing by 2% per year until 111% of rates at age 83 and above
  - Public Safety Retirees: PubS-2010, 102% of rates at all ages
- Beneficiaries:
  - PubG-2010 contingent survivor mortality table
- Disabled Members:
  - Public Safety: PubS-2010 disabled member mortality table
  - Others: PubG-2010 disabled member mortality table

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

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 12 - (Continued)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equity	56.3%	3.8%
Investment Grade Debt	22.8%	1.7%
High Yield Debt	7.0%	2.7%
Real Estate	12.0%	3.5%
Cash	<u>1.9%</u>	0.8%
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 plan member contributions will be made at the current contribution rate and that matching employer contributions will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

**Sensitivity of Liability (Asset) to Changes in the Discount Rate:**

The following presents the School District's proportionate share of net pension asset using the discount rate of 6.50%, as well as what the School District'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)	<u>\$1,926,629</u>	<u>\$ (9,399)</u>	<u>\$(1,592,702)</u>

**Pension Plan Fiduciary Net Position:**

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

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 13 - POST-EMPLOYMENT HEALTHCARE PLAN

Plan Description:

Agar-Blunt-Onida School District Health Plan is a single-employer defined benefit medical plan administered by the School District. 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 or reach the age of 65. 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 School District. Benefit provisions were established and may be amended during the negotiated agreement process between certified staff and the governing board. The health plan does not issue separately stated stand-alone financial statements.

Benefits Provided:

Any School District employee who is not less than sixty years of age and has at least twenty years of employment with the School District and who intends to retire from the School District may elect to maintain membership in the School District's major/medical health insurance program at the employee's sole expense. No dependent coverage of any kind is available under this provision for participation in the School District's major/medical health insurance program. Participation in the School District's major/medical health insurance program will be available to the retiree until the retiree reaches the age of sixty-five or until eligibility for Medicare.

Employees Covered by Benefit Terms:

At June 30, 2024, the following employees were covered by the benefit terms:

Retirees	7
Active employees	<u>49</u>
	<u>56</u>

Total OPEB Liability:

The School District's total OPEB liability of \$105,911 was measured as of June 30, 2024, and was determined through an actuarial valuation as of that date. The School District's obligation is unfunded at June 30, 2024. There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Actuarial Assumptions:

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Interest Discount Rate	3.65% per year, based upon the Bond Buyer General Obligation 20-Year Tax-Exempt Municipal Bond Yield.
Mortality	108% of mortality rates for current retirees age 65 or older, based upon Pub T-2010 Mortality Table projected generationally with MP-2021.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 13 - (Continued)

Annual Medical Trend Rate	6.7% for 2024, 6.5% for 2025, 5.7% for 2026, 5.3% for 2027, 5.1% for 2028, 4.9% for 2029, 4.7% for 2030, 4.5% for 2031, 4.4% for 2032, 4.1% for 2033, 4.0% for 2034-2050, 4.1% for 2051-2065, 4.0% for 2066-2067, 3.9% for 2068-2070, 3.8% for 2071-2072, and 3.7% for 2073 and thereafter, based on current Society of Actuaries published Getzen Long-Term Healthcare Costs Trend Resource Model.
Annual Dental Trend Rate	5.0% for 2024-2028, 4.9% for 2029, 4.7% for 2030, 4.5% for 2031, 4.4% for 2032, 4.1% for 2033, 4.0% for 2034-2050, 4.1% for 2051-2065, 4.0% for 2066-2067, 3.9% for 2068-2070, 3.8% for 2071-2072, 3.7% for 2073 and thereafter, based on current Society of Actuaries published Getzen Long-Term Healthcare Costs Trend Resource Model.
Salary Adjustment Factors	7.6565% increase for 0 years service, 6.3547% for 1 year, 5.6537% for 2 years, 5.3032% for 3 years, 5.0528% for 4 years, 4.1515% for 10 years, 3.7008% for 15 years, 3.4003% for 20 years, 3.15% for 25 years, and 3.15% for 25+ years.

Changes in the Total OPEB Liability:

Balance at June 30, 2023	\$120,689
Changes for the year:	
Service cost	4,239
Interest on total OPEB liability	4,299
Effect of economic/demographic gains or losses	19,032
Effect of assumptions changes or inputs	(35,417)
Benefit payments	<u>(6,931)</u>
Net Changes	<u>(14,778)</u>
Balance at June 30, 2024	<u>\$105,911</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate:

The following presents the total OPEB liability of the School District, calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease <u>(2.65%)</u>	Discount Rate <u>(3.65%)</u>	1% Increase <u>(4.65%)</u>
Total OPEB Liability	\$117,429	\$105,911	\$96,141

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 13 - (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates:

The following presents the total OPEB liability of the School District, calculated using the current healthcare cost trend rates as well as what the School District's total OPEB liability would be if it were calculated using trend rates that are 1-percentage point lower or 1-percentage point higher than the current trend rates.

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$94,634	\$105,911	\$119,779

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

For the year ended June 30, 2024, the School District recognized OPEB expense of \$10,520. At June 30, 2024, the School District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Difference between expected and actual experience	\$62,298	\$ --
Changes of assumptions	--	47,949
Total	\$62,298	\$47,949

Amounts reported as deferred outflows of resources and deferred inflow of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,

2025	\$1,982
2026	1,982
2027	1,982
2028	1,982
2029	1,982
Thereafter	4,439

NOTE 14 - RISK MANAGEMENT

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

Employee Health Insurance:

The School District joined the Northern Plains Insurance Pool. This is a risk pool currently operating as a common risk management and insurance program for local government entities. The School District pays a monthly premium to the pool to provide health insurance coverage for its employees. The pool purchases

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

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NOTE 14 - (Continued)

coverage from either Sanford Health Plan or Dakotacare Administrative Services with the premiums it receives from the members.

Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Liability Insurance:

The School District purchases liability insurance for risks related to torts; theft 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.

Workers' 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 Assigned Fund Balance in the General Fund in the amount of \$23,549 for the payment of future unemployment benefits.

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

NOTE 15 - LITIGATION

At June 30, 2024, the School District was not involved in any litigation.

NOTE 16 - SUBSEQUENT EVENTS

The School District has evaluated all subsequent events through May 12, 2025, the date on which the financial statements were available to be issued. The School District has determined there are none.

**REQUIRED SUPPLEMENTARY INFORMATION**

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	\$ 2,066,457	\$ 2,066,457	\$2,336,984	\$ 270,527
Prior years' ad valorem taxes	15,000	15,000	17,273	2,273
Utility taxes	340,000	340,000	429,864	89,864
Penalties and interest on taxes	5,500	5,500	9,086	3,586
Earnings on investments and deposits	6,500	6,500	26,146	19,646
Cocurricular activities:				
Admissions	15,950	15,950	20,352	4,402
Rentals	--	--	100	100
Other revenue from local sources:				
Rentals	200	200	--	(200)
Contributions and donations	500	500	29	(471)
Refund of prior year's expenditures	--	--	305	305
Charges for services	2,750	2,750	2,494	(256)
Other	7,075	7,075	9,682	2,607
Revenue from Intermediate Sources:				
County sources:				
County apportionment	10,000	10,000	15,572	5,572
Revenue in lieu of taxes	175	175	--	(175)
Revenue for joint facilities	17,000	17,000	17,000	--
Other	--	--	156	156
Revenue from State Sources:				
Grants-in-aid:				
Unrestricted grants-in-aid	112,000	112,000	113,857	1,857
Restricted grants-in-aid	--	--	7,963	7,963
Revenue from Federal Sources:				
Grants-in-aid:				
Restricted grants-in-aid received from federal government through an intermediate source	--	--	195	195
Restricted grants-in-aid received directly from federal government	18,205	18,205	18,205	--
Restricted grants-in-aid received from federal government through the state	<u>92,430</u>	<u>92,430</u>	<u>113,125</u>	<u>20,695</u>
<b>TOTAL REVENUES</b>	<u>2,709,742</u>	<u>2,709,742</u>	<u>3,138,388</u>	<u>428,646</u>
<b>EXPENDITURES:</b>				
Instruction:				
Regular programs:				
Elementary	750,005	750,005	703,110	46,895

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Middle/Junior High	411,050	411,050	367,946	43,104
High school	459,255	459,255	439,514	19,741
Preschool services	33,220	33,220	29,357	3,863
Special programs:				
Culturally different	18,800	18,900	18,890	10
Educationally deprived	77,300	77,300	77,275	25
Support Services:				
Students:				
Guidance	115,885	120,385	120,313	72
Health	11,100	11,364	11,191	173
Instructional staff:				
Improvement of instruction	8,145	10,495	11,477	(982)
Educational media	145,160	145,160	136,859	8,301
General administration:				
Board of education	69,035	69,035	51,990	17,045
Executive administration	175,315	175,315	177,539	(2,224)
School administration:				
Office of the principal	270,255	271,030	266,706	4,324
Other	--	--	132	(132)
Business:				
Fiscal services	126,390	126,390	124,093	2,297
Operation and maintenance of plant	686,995	711,995	709,725	2,270
Student transportation services	94,755	94,755	87,869	6,886
Central:				
Staff	325	325	--	325
Cocurricular Activities:				
Male activities	58,925	61,000	60,998	2
Female activities	37,257	37,257	33,501	3,756
Transportation	9,450	9,450	9,141	309
Combined activities	119,055	127,607	128,181	(574)
Contingencies	100,000	100,000		
Amount transferred		(43,616)		56,384
<b>TOTAL EXPENDITURES</b>	<u>3,777,677</u>	<u>3,777,677</u>	<u>3,565,807</u>	<u>211,870</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,067,935)</u>	<u>(1,067,935)</u>	<u>(427,419)</u>	<u>640,516</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	500,000	500,000	500,000	--
Transfers out	<u>(10,615)</u>	<u>(10,615)</u>	<u>(39,233)</u>	<u>(28,618)</u>

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2024**  
**(Continued)**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
TOTAL OTHER FINANCING SOURCES (USES)	<u>489,385</u>	<u>489,385</u>	<u>460,767</u>	<u>(28,618)</u>
NET CHANGE IN FUND BALANCES	(578,550)	(578,550)	33,348	611,898
FUND BALANCE - BEGINNING	<u>2,218,395</u>	<u>2,218,395</u>	<u>2,218,395</u>	--
FUND BALANCE - ENDING	<u>\$ 1,639,845</u>	<u>\$ 1,639,845</u>	<u>\$2,251,743</u>	<u>\$ 611,898</u>

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - CAPITAL OUTLAY FUND -**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	\$1,157,315	\$1,157,315	\$1,315,444	\$158,129
Prior years' ad valorem taxes	6,500	6,500	6,848	348
Penalties and interest on taxes	3,000	3,000	5,148	2,148
Earnings on investments and deposits	1,500	1,500	25,225	23,725
Other revenue from local sources:				
Contributions and donations	--	--	9,175	9,175
Revenue from Federal Sources:				
Grants-in-aid:				
Restricted grants-in-aid received from the federal government through the state	<u>23,520</u>	<u>23,520</u>	<u>55,536</u>	<u>32,016</u>
<b>TOTAL REVENUES</b>	<u>1,191,835</u>	<u>1,191,835</u>	<u>1,417,376</u>	<u>225,541</u>
<b>EXPENDITURES:</b>				
Instruction:				
Regular programs:				
Elementary	58,545	58,545	8,971	49,574
Middle/Junior high	20,880	20,880	2,628	18,252
High school	35,880	43,380	92,764	(49,384)
Support Services:				
Instructional staff:				
Educational media	12,250	12,250	764	11,486
Business:				
Facilities acquisition and construction	90,000	90,000	129,499	(39,499)
Operation and maintenance of plant	110,000	110,000	6,509	103,491
Student transportation services	100,000	100,000	--	100,000
Food services	5,000	5,000	970	4,030
Debt Services	625,895	625,895	638,327	(12,432)
Cocurricular Activities:				
Male activities	5,000	5,000	5,585	(585)
Female activities	5,000	5,000	--	5,000
Combined activities	<u>17,500</u>	<u>37,500</u>	<u>43,660</u>	<u>(6,160)</u>
<b>TOTAL EXPENDITURES</b>	<u>1,085,950</u>	<u>1,113,450</u>	<u>929,677</u>	<u>183,773</u>

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXCESS OF REVENUES OVER EXPENDITURES	<u>105,885</u>	<u>78,385</u>	<u>487,699</u>	<u>409,314</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(500,000)	(500,000)	(500,000)	--
Compensation for loss of general capital assets	<u>          --</u>	<u>          --</u>	<u>44,242</u>	<u>44,242</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(500,000)</u>	<u>(500,000)</u>	<u>(455,758)</u>	<u>44,242</u>
NET CHANGE IN FUND BALANCES	(394,115)	(421,615)	31,941	453,556
FUND BALANCE - BEGINNING	<u>2,550,781</u>	<u>2,550,781</u>	<u>2,550,781</u>	<u>          --</u>
FUND BALANCE - ENDING	<u>\$2,156,666</u>	<u>\$2,129,166</u>	<u>\$2,582,722</u>	<u>\$453,556</u>

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - SPECIAL EDUCATION FUND -**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	\$ 603,350	\$ 603,350	\$ 697,013	\$ 93,663
Prior years' ad valorem taxes	1,950	1,950	2,208	258
Penalties and interest on taxes	1,500	1,500	1,890	390
Earnings on investments and deposits	500	500	8,172	7,672
Other revenue from local sources:				
Services provided other school districts	15,560	15,560	15,887	327
Charges for services	300	300	170	(130)
Revenue from Federal Sources:				
Grants-in-aid:				
Restricted grants-in-aid received from federal government through the state	<u>78,030</u>	<u>78,030</u>	<u>78,030</u>	<u>--</u>
<b>TOTAL REVENUES</b>	<u>701,190</u>	<u>701,190</u>	<u>803,370</u>	<u>102,180</u>
<b>EXPENDITURES:</b>				
Instruction:				
Special programs:				
Programs for special education	576,190	576,190	541,906	34,284
Support Services:				
Students:				
Psychological	10,000	10,000	8,035	1,965
Speech pathology	77,985	77,985	77,419	566
Student therapy services	35,000	37,500	34,857	2,643
Special education:				
Administrative costs	28,385	28,540	23,538	5,002
Other special education costs	<u>--</u>	<u>--</u>	<u>1,160</u>	<u>(1,160)</u>
<b>TOTAL EXPENDITURES</b>	<u>727,560</u>	<u>730,215</u>	<u>686,915</u>	<u>43,300</u>
<b>NET CHANGE IN FUND BALANCES</b>	(26,370)	(29,025)	116,455	145,480
<b>FUND BALANCE - BEGINNING</b>	<u>1,134,955</u>	<u>1,134,955</u>	<u>1,134,955</u>	<u>--</u>
<b>FUND BALANCE - ENDING</b>	<u>\$1,108,585</u>	<u>\$1,105,930</u>	<u>\$1,251,410</u>	<u>\$145,480</u>

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**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**  
**JUNE 30, 2024**

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NOTE 1 - Budgets and Budgetary Accounting

The School District followed these procedures in establishing the budgetary data reflected in the schedules:

1. Prior to the first regular board meeting in May of each year the school board causes to be prepared a proposed budget for the next fiscal year according to the budgetary standards prescribed by the Auditor General.
2. The proposed budget is considered by the school board at the first regular meeting held in the month of May 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 school board must approve the budget for the ensuing fiscal year for each fund, except fiduciary funds.
6. After adoption by the school board, the operating budget is legally binding and actual expenditures of each fund cannot exceed the amounts budgeted, except as indicated in number 8.
7. A line item for contingencies may be included in the annual budget. Such a line item may not exceed 5 percent of the total school district budget and may be transferred by resolution of the school board to any other budget category, except for capital outlay, that is deemed insufficient during the year. No amount of expenditures may be charged directly to the contingency line item in the budget.
8. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows adoption of supplemental budgets when moneys are available to increase legal spending authority.
9. Unexpended appropriations lapse at year-end unless encumbered by resolution of the school board.
10. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
11. 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/Student Transportation function of government, along with all other current Student Transportation related expenditures.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO. 58-3**  
**SCHEDULE OF CHANGES IN THE SCHOOL DISTRICT'S TOTAL OPEB LIABILITY**  
**AND RELATED RATIOS**  
**YEAR ENDED JUNE 30, 2024**

	Last 4 Fiscal Years*			
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB Liability:				
Service cost	\$ 4,239	\$ 3,531	\$ 3,421	\$ 1,674
Interest cost	4,299	1,876	1,885	845
Effect of plan changes	--	--	--	79,359
Effect of economic/demographic gains or losses	19,032	55,615	--	--
Effect of assumptions changes or inputs	(35,417)	(19,441)	251	--
Benefit payments	<u>(6,931)</u>	<u>(8,327)</u>	<u>--</u>	<u>--</u>
Net change in OPEB liability	(14,778)	33,254	5,557	81,878
Total OPEB liability - beginning	<u>120,689</u>	<u>87,435</u>	<u>81,878</u>	<u>--</u>
Total OPEB liability - ending	<u>\$ 105,911</u>	<u>\$ 120,689</u>	<u>\$ 87,435</u>	<u>\$ 81,878</u>
Covered payroll	\$2,499,120	\$2,418,312	\$2,431,836	\$2,358,413
District's total OPEB liability as a percentage of covered payroll	4.24%	4.99%	3.60%	3.47%

\*GASB Statement 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the School District will present information for those years for which information is available.

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO. 58-3**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**OPEB SCHEDULE**  
**YEAR ENDED JUNE 30, 2024**

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**Plan Assets:**

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

**Changes in Benefits:**

- None

**Changes in Assumptions:**

The discount rate has been updated based on applicable GASB 75 standards. Estimated claim costs were updated to reflect anticipated experience pursuant to a review of the medical provisions and current premiums. The medical trend rates were changed to reflect anticipated experience under the most recent Gretzen model application. The mortality tables, withdrawal rates, retirement rates, disability rates and salary scale were updated based on an actuarial experience study done for the period July 1, 2016 through June 30, 2021, for the South Dakota Retirement System.

**Changes in Experience:**

- None

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE OF**  
**THE NET PENSION LIABILITY (ASSET)**  
**SOUTH DAKOTA RETIREMENT SYSTEM**

	Last 10 Fiscal Years*									
	(Dollar amounts in thousands)									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability (asset)	0.0963050%	0.1018210%	0.1054530%	0.1008118%	0.0991269%	0.0958181%	0.0905891%	0.0966214%	0.0952238%	0.0963418%
District's proportionate share of net pension liability (asset)	\$ (9)	\$ (10)	\$ (808)	\$ (4)	\$ (11)	\$ (2)	\$ (8)	\$ 326	\$ (404)	\$ (694)
District's covered payroll	\$ 2,484	\$ 2,431	\$ 2,393	\$ 2,211	\$ 2,108	\$ 1,992	\$ 1,841	\$ 1,837	\$ 1,739	\$ 1,685
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.36%	0.41%	33.77%	0.18%	0.52%	0.10%	0.43%	17.75%	23.23%	41.19%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.10%	100.10%	105.52%	100.04%	100.09%	100.02%	100.10%	96.89%	104.10%	107.30%

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE SCHOOL DISTRICT PENSION CONTRIBUTIONS**  
**SOUTH DAKOTA RETIREMENT SYSTEM**

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Last 10 Fiscal Years  
(Dollar amounts in thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 149	\$ 149	\$ 146	\$ 144	\$ 133	\$ 126	\$ 120	\$ 110	\$ 110	\$ 104
Contributions in relation to the contractually required contribution	\$ 149	\$ 149	\$ 146	\$ 144	\$ 133	\$ 126	\$ 120	\$ 110	\$ 110	\$ 104
District's covered payroll	\$2,489	\$2,484	\$2,431	\$2,393	\$2,211	\$2,108	\$1,992	\$1,841	\$1,837	\$1,739
Contributions as a percentage of covered payroll	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%

**AGAR-BLUNT-ONIDA SCHOOL DISTRICT NO 58-3**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)**  
**AND SCHEDULE OF PENSION CONTRIBUTIONS**  
**JUNE 30, 2024**

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**Changes from Prior Valuation:**

The June 30, 2023 Actuarial Valuation reflects no changes to the plan provisions or actuarial methods and one change to the actuarial assumptions from the June 30, 2022 Actuarial Valuation.

The details of the changes since the last valuation are as follows:

**Benefit Provision Changes:**

During the 2023 Legislative Session no significant SDRS benefit changes were made and emergency medical services personnel prospectively became Class B Public Safety Members.

**Actuarial Method Changes:**

No changes in actuarial methods were made since the prior valuation.

**Actuarial Assumption Changes:**

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0% and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%.

As of June 30, 2022, the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (2.25%) was less than 100% and the July 2023 SDRS COLA was limited to a restricted maximum of 2.10%. For the June 30, 2022 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA assumption of 2.10%.

As of June 30, 2023, the FVFR assuming future COLAs equal to the baseline COLA assumption of 2.25% is again less than 100% and the July 2024 SDRS COLA is limited to a restricted maximum of 1.91%. The July 2024 SDRS COLA will equal inflation, between 0% and 1.91%. For this June 30, 2023 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 1.91%.

Actuarial assumptions are reviewed for reasonability annually and reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2027 Actuarial Valuation and any recommended changes approved by the Board of Trustees are anticipated to be first implemented in the June 30, 2027 Actuarial Valuation.

**KOHLMAN, BIERSCHBACH & ANDERSON, LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

PARTNERS  
EMILY SCHAEFERS, CPA  
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WITH AN OFFICE IN  
MOBRIDGE, SOUTH DAKOTA

MANAGEMENT LETTER

School Board  
Agar-Blunt-Onida School District No. 58-3  
Sully County, South Dakota

During our audit of the basic financial statements of Agar-Blunt-Onida School District No. 58-3 as of and for the year ended June 30, 2024, we noted certain immaterial instances of noncompliance and other circumstances, beyond what was noted in our audit report, which we believe need to be brought to your attention so that appropriate action can be taken.

1. There are checks that have been outstanding for more than 1 year so the School District is not in compliance with Unclaimed Property Rules, per SDCL 43-41B.
2. We recommend the School District pass a capitalization policy for intangible subscription assets.
3. We recommend that the verbiage on the policy about Trust and Custodial in Chapter II of the policy manual be updated from Agency to Custodial, also for the capitalization of intangible leases, and the Driver's Ed Fund being added to the pooled assets list.
4. We noted there were no advisor's signatures on several of the Custodial vouchers and on several Imprest vouchers, Mary's signature was the only signature on the voucher. We also noted one Imprest expenditure that should have had 3.5 months of the expenditure coded to prepaid expense.
5. We recommend that some of the linebacker insurance expense be coded to the board expenditures. We noted \$397.53 should be coded to Food Service supplies rather than food cost
6. We noted the following while testing expenditures:

- a. We noted a voucher that was not signed off on by a board member.
  - b. We noted a couple of items that had a portion of the expenditure that was a prepaid, but there was nothing coded to prepaid.
  - c. We noted one expenditure that was paid off of the statement, rather than paying off of the invoice, so it was unable to determine what was being purchased.
  - d. We noted there was one month that more than the \$8,300 limit was spent out of the Imprest account.
  - e. We noted an individual whose benefit for insurance was overstated by \$3.80.
  - f. We noted an employee whose direct deposit sign up sheet did not match the account number that the money was actually going to.
7. We noted that First Dakota was not listed as an official depository in the minutes.
8. We noted the School District did not file the conflict of interest disclosure with DLA.

The above comments are intended as constructive suggestions to improve the School District's accounting records and its compliance with regulations.

This letter is intended solely for the use of management and should not be used for any other purpose.

Thank you for your assistance during this audit.

*Kohlman, Bierschbach & Anderson, LLP*

May 12, 2025

**KOHLMAN, BIERSCHBACH & ANDERSON, LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

PARTNERS  
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WITH AN OFFICE IN  
MOBRIDGE, SOUTH DAKOTA

School Board  
Agar-Blunt-Onida School District No. 58-3  
Sully County, South Dakota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Agar-Blunt-Onida School District No. 58-3 for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the School District's financial statements were:

Management's estimate of depreciation is based on the straight-line method of depreciation. We evaluated the key factors and assumptions used to develop depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the pension calculation in accordance with GASB 68 is based on the requirements of GASB 68 and the actuarial valuation. We evaluated the key factors and assumptions used to develop the pension calculation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other post-employment benefits (OPEB) calculation in accordance with GASB 75 is based on the requirements of GASB 75 and the actuarial valuation. We evaluated the key factors and assumptions used to develop the OPEB calculation in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. The following material misstatements detected as a result of audit procedures were corrected by management as noted by the attached summary of journal entries.

#### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not

resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated May 12, 2025.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedules, the Schedule of Changes in the School District's Total OPEB Liability and Related Ratios, the Schedule of the School District's Proportionate Share of the Net Pension Liability (Asset), and the Schedule of the School District Pension Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### Restriction on Use

This information is intended solely for the information and use of the School Board and management of the School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Kohlman, Bierschbach & Anderson, LLP*

May 12, 2025

Agar-Blunt-Onida School District No. 58-3  
Passed AJE's  
6-30-24

	2024 Net Revenue Understated <u>(Overstated)</u>
<u>General Fund:</u>	
Accounts payable understated	\$ (1,745.97)
Inventory understated	2,100.00
Federal revenue overstated	(8,858.00)
Expenditures overstated	2,049.20
Property tax revenue understated	1,329.12
Prior year passed AJE's	<u>(2,101.78)</u>
Total General Fund Passed AJE's	<u>(7,227.43)</u>
<u>Capital Outlay Fund:</u>	
Prior year passed AJE's	<u>1,273.60</u>
Total Capital Outlay Fund Passed AJE's	<u>1,273.60</u>
<u>Special Education Fund:</u>	
Accounts payable understated	(2,725.44)
Prepaid expense understated	6,747.55
Prior year passed AJE's	<u>(12,845.52)</u>
Total Special Education Fund Passed AJE's	<u>(8,823.41)</u>
<u>Government-Wide:</u>	
Intangible subscriptions understated	8,838.76
Accrued interest payable understated	(6,847.50)
Prior year passed AJE's	<u>(2,957.10)</u>
	<u>(965.84)</u>
Total Passed AJE's for all Government-Wide Funds	\$ <u>(15,743.08)</u>

Agar-Blunt-Onida School District No. 58-3  
Passed AJE's  
6-30-24  
(Continued)

	2024 Net Revenue Understated <u>(Overstated)</u>
<u>Lunch Fund:</u>	
OPEB liability understated	\$(2,001.72)
Prior year passed AJE's	<u>2,087.92</u>
Total Lunch Fund Passed AJE's	<u>86.20</u>
<u>Aggregate Remaining Funds:</u>	
Prior year passed AJE's	<u>2,051.71</u>
Total Aggregate Remaining Funds Passed AJE's	<u>2,051.71</u>
Total Passed AJE's for all Business-Type Funds	\$ <u>2,137.91</u>

Agar-Blunt-Onida School District #58-3

01AJE

Year End: June 30, 2024

Adjusting journal entries

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
00-01	6/30/2024	ACCRUED LEAVE PAYABLE	00-0504 00	3-14.2A			10,427.00		
00-01	6/30/2024	UNRESTRICTED NET POSITION	00-0708 00	3-14.2A		10,427.00			
To adjust accrued sick leave.									
10.01	6/30/2024	RESTRICTED THROUGH INTERMEDIATE	10-4135 10	3-L3. 1			194.54		
10.01	6/30/2024	RESTRICTED FED FROM STATE	10-4150 10	3-L3. 1		194.54			
To reclassify federal from Hughes County.									
10.02	6/30/2024	PAYROLL DEDUCTIONS PAYABLE	10-0450 10	3-F1.1K		2,952.52			
10.02	6/30/2024	ELEMENTARY INSTRUCTION	10-5110 10	3-F1.1K			1,476.26		
10.02	6/30/2024	HIGH SCHOOL REGULAR	10-5130 10	3-F1.1K			1,476.26		
To adjust benefits payable.									
10.03	6/30/2024	PREPAID EXPENSES	10-0192 10	3-E3. 1		21,717.51			
10.03	6/30/2024	NONSPENDABLE FOR PREPAID	10-0712 10	3-E3. 1			21,817.51		
10.03	6/30/2024	UNASSIGNED FUND BALANCE	10-0760 10	3-E3. 1		21,817.51			
10.03	6/30/2024	ELEMENTARY INSTRUCTION	10-5110 10	3-E3. 1			9,733.56		
10.03	6/30/2024	HIGH SCHOOL REGULAR	10-5130 10	3-E3. 1			9,733.55		
10.03	6/30/2024	FISCAL SERVICES	10-6520 10	3-E3. 1			2,250.40		
To adjust prepaid expense.									
10.04	6/30/2024	ASSIGNED FOR SUBSEQUENT YEAR'S BUDG	10-0752 10	3-J1. 1			518,649.00		
10.04	6/30/2024	UNASSIGNED FUND BALANCE	10-0760 10	3-J1. 1		518,649.00			
To adjust assigned for next year's budget.									
21.01	6/30/2024	PREPAID EXPENSES	21-0192 21	3-E3.1A			62,729.88		
21.01	6/30/2024	MIDDLE/JUNIOR HIGH	21-5120 21	3-E3.1A		5,379.00			
21.01	6/30/2024	HIGH SCHOOL	21-5130 21	3-E3.1A		57,350.88			
To adjust prepaid expense items.									
22.01	6/30/2024	PAYROLL DEDUCTIONS PAYABL	22-0450 22	3-F1.1K		6,646.02			
22.01	6/30/2024	PROGRAMS FOR SPEC ED	22-5220 22	3-F1.1K			6,646.02		
To adjust benefits payable.									
22.02	6/30/2024	TAXES RECEIVABLE-CURRENT	22-0110 22	3-C3. 1			118,953.45		
22.02	6/30/2024	AD VALOREM TAXES	22-1110 22	3-C3. 1		118,953.45			
To adjust taxes receivable-current.									
51.01	6/30/2024	CASH	51-0101 51	3-A2. 1			15,756.04		
51.01	6/30/2024	RESTRICTED CASH	51-0107 51	3-A2. 1		15,756.04			
To record restricted cash.									
51.02	6/30/2024	DEPOSIT-DELINQUENT STUDENT ACCTS	51-0191 51	3-E2. 2		1,220.84			
51.02	6/30/2024	SALES TO PUPILS	51-1610 51	3-E2. 2			340.84		
51.02	6/30/2024	LOCAL DONATIONS	51-1670 51	3-E2. 2			880.00		
To adjust deposits for delinquent accounts.									
51.03	6/30/2024	COS-DONATED	51-2602 51				11,619.22		
51.03	6/30/2024	FED DONATED FOOD	51-4820 51			11,619.22			
To adjust fed donated food revenue.									
51.04	6/30/2024	PAYROLL DEDUCTION/W.H.	51-0450 51	3-F1.1K			627.26		
51.04	6/30/2024	EMPLOYEE BENEFITS	51-2562 51	3-F1.1K		627.26			
To adjust benefits payable.									
51.05	6/30/2024	PREPAID EXPENSES	51-0192 51	3-E3.2B		1,606.80			

**Agar-Blunt-Onida School District #58-3**

01AJE-1

Year End: June 30, 2024

Adjusting journal entries

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
51.05	6/30/2024	EMPLOYEE BENEFITS	51-2562 51	3-E3.2B			1,606.80		
		To adjust prepaid expenses.							
51.06	6/30/2024	NET ASSETS IN CAPITAL ASSETS	51-0706 51	3-H3.1D		4,758.08			
51.06	6/30/2024	UNRESERVED R. E.	51-0707 51	3-H3.1D			4,758.08		
		To adjust net investment in capital assets.							
51.07	6/30/2024	NET PENSION ASSET	51-0196 51	3-F6. 1			4.21		
51.07	6/30/2024	PENSION RELATED DEFERRED OUTFLOW	51-0252 51	3-F6. 1			2,319.88		
51.07	6/30/2024	PENSION RELATED DEFERRED INFLOW	51-0554 51	3-F6. 1		1,745.28			
51.07	6/30/2024	UNRESERVED R. E.	51-0707 51	3-F6. 1			578.81		
51.07	6/30/2024	RESTRICTED FOR SDRS PENSION	51-0708 51	3-F6. 1		578.81			
51.07	6/30/2024	EMPLOYEE BENEFITS	51-2562 51	3-F6. 1		578.81			
		To adjust pension expense							
53.01	6/30/2024	NET PENSION ASSET	53-0196 53	3-F6. 1			0.45		
53.01	6/30/2024	PENSION RELATED DEFERRED OUTFLOW	53-0252 53	3-F6. 1			2,521.05		
53.01	6/30/2024	PENSION RELATED DEFERRED INFLOW	53-0554 53	3-F6. 1		184.69			
53.01	6/30/2024	RESTRICTED NET ASSETS	53-0707 53	3-F6. 1			2,336.81		
53.01	6/30/2024	RESTRICTED FOR SDRS PENSION	53-0708 53	3-F6. 1		2,336.81			
53.01	6/30/2024	BENEFITS	53-5210 53	3-F6. 1		2,336.81			
		To adjust pension.							
71.01	6/30/2024	CASH	71-0101 71	3-A3. 1			8,300.00		
71.01	6/30/2024	AMOUNT HELD FOR OTHERS	71-0415 71	3-A3. 1		6,509.54			
71.01	6/30/2024	REVENUES	71-1790 71	3-A3. 1		40,088.43			
71.01	6/30/2024	EXPENDITURES	71-6900 71	3-A3. 1			38,297.97		
		To adjust out Imprest.							
90.01	6/30/2024	BUILDINGS	90-0202 90	3-H2A			38,289.60		
90.01	6/30/2024	IMP OTHER THAN BLDNGS	90-0203 90	3-H2A			169,537.35		
90.01	6/30/2024	MACHINERY & EQUIP-LOCAL	90-0204 90	3-H2A			33,119.99		
90.01	6/30/2024	ACC DEPR - MACH & EQUIP - LOCAL FUNDS	90-0208 90	3-H2A		169,261.16			
90.01	6/30/2024	ACC DEPR - IMPR OTH BLDGS	90-0211 90	3-H2A			81,787.75		
90.01	6/30/2024	ACC. AMORT - LEASE ASSETS	90-0215 90	3-H2A			11,568.12		
90.01	6/30/2024	INVEST IN GFA	90-0705 90	3-H2A		1,969.99			
90.01	6/30/2024	DEPRECIATION	90-0910 90	3-H2A			2,075.17		
90.01	6/30/2024	AMORTIZATION	90-0930 90	3-H2A					
90.01	6/30/2024	LOSS ON DISPOSAL	90-0950 90	3-H2A		165,146.83			
		To adjust fixed assets.							
						<b>1,190,412.83</b>	<b>1,190,412.83</b>		
<b>Net Income (Loss)</b>			<b>(374,602.66)</b>						