



Financial Statements
June 30, 2021

Department of Agriculture Corn Check-
Off Fund of the South Dakota Corn
Utilization Council

Department of Agriculture Corn Check-Off Fund of the
South Dakota Corn Utilization Council

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June 30, 2021

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Independent Auditor's Report

The Honorable Kristi Noem
Governor of South Dakota

and

The Board of Directors
South Dakota Corn Utilization Council
Sioux Falls, South Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of the Department of Agriculture Corn Check-Off Fund of the South Dakota Corn Utilization Council which comprise the balance sheet as of June 30, 2021, and the related statement of revenues, expenditures, and changes in fund balances for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Department of Agriculture Corn Check-Off Fund of the South Dakota Corn Utilization Council as of June 30, 2021, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis-of-Matter

As discussed in Note 1, the financial statements referred to above present only the Department of Agriculture Corn Check-Off Fund of the South Dakota Corn Utilization Council and do not purport to, and do not, present fairly the financial position of the State of South Dakota as of June 30, 2021, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that the 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 the missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The list of officials shown on page 17, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. The list of officials has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2022, on our consideration of the Department of Agriculture Corn Check-Off Fund of the South Dakota Corn Utilization Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department of Agriculture Corn Check-Off Fund of the South Dakota Corn Utilization Council'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 Department of Agriculture Corn Check-Off Fund of the South Dakota Corn Utilization Council's internal control over financial reporting and compliance.

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Sioux Falls, South Dakota
March 9, 2022

Department of Agriculture Corn Check-Off Fund of the
South Dakota Corn Utilization Council

Balance Sheet
June 30, 2021

Assets

Cash in checking	\$ 53,091
Investment in State Treasury Cash Management Fund	4,853,539
Assessment receivable	1,024,700
Accounts receivable - related party	4,370
Interest receivable	9,775
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Total assets	\$ 5,945,475

Liabilities and Fund Balance

Accounts payable	\$ 432,166
Accrued expenses	32,147
Refunds payable	20,730
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Total liabilities	485,043
	<hr/>
Restricted fund balance	5,460,432
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Total liabilities and fund balance	\$ 5,945,475

Department of Agriculture Corn Check-Off Fund of the
South Dakota Corn Utilization Council
Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 2021

Revenues	
Assessment revenue - check-off fees	\$ 6,233,542
Investment return - SD Investment Council	(20,159)
Miscellaneous revenue	19
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Total revenues	6,213,402
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Current Expenditures	
Grants and subsidies	3,455,786
Contractual services	1,543,289
Personnel services	128,468
Travel	40,163
Supplies and materials	12,712
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Total current expenditures	5,180,418
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Excess of Revenues over Expenditures	1,032,984
Beginning Fund Balance	4,427,448
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Ending Fund Balance	\$ 5,460,432
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Note 1 - Summary of Significant Accounting Policies

The financial statements of the South Dakota Corn Utilization Council (the Council) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Council's significant accounting policies are described below.

Reporting Entity

The fund included in this report is a fund of the State of South Dakota Corn Utilization Council. The South Dakota Corn Utilization Council (the Council) is a functional subunit of the Department of Agriculture which was created under SDCL 38-32 for market maintenance and expansion, research, education, transportation, and for the prevention, modification or elimination of trade barriers which obstruct the free flow of corn and corn products to market. The Council is governed by a Board that is elected by South Dakota corn producers. The Council is exempt from state and federal income taxes.

The financial statements present only the Council and do not purport to, and do not, present fairly the financial position of the State of South Dakota, as of June 30, 2021, or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Fund Accounting

The accounts of the Council are organized on the basis of a fund which is considered a separate accounting entity. The operations of the fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Governmental Fund Type

The fund in this report is classified as a *special revenue fund*. Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The Corn Check-off Fund is a Special Revenue Fund for the collection and expenditure of corn check-off fees.

Basis of Accounting and Measurement Focus

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

Department of Agriculture Corn Check-Off Fund of the
South Dakota Corn Utilization Council

Notes to Financial Statements
June 30, 2021

The current financial resources measurement focus and modified accrual basis of accounting are used to report the Council's funds in the financial statements. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting, except for compensated absences and claims and judgments, which are generally recorded when payment is due based on specific accounting rules applicable to each.

Cash and Investments

Cash and investments include cash on hand, demand deposits and a participating interest in the State's internal investment pool held by the State Treasurer. The amount held in the State's internal investment pool is reported at fair value.

Management of the State's internal investment pool is the statutory responsibility of the South Dakota Investment Council (SDIC). The investment policy and required risk disclosures for the State's internal investment pool are presented in the SDIC's audit report which can be obtained by contacting the Department of Legislative Audit, 427 South Chapelle, c/o 500 East Capitol, Pierre, South Dakota 57501. Funds on deposit with the State Treasury are invested by the State Investment Officer pursuant to SDCL 4-5-23 with the Council getting its proportionate share of interest income under SDCL 4-5-30. The Council did not have privately held investments as June 30, 2021.

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The bank balance of cash in bank at June 30, 2021 was \$55,399. From time-to-time the balance may exceed the federal depository insurance limit of \$250,000; in which case the remainder above the limit is insured by pledged collateral.

Prepaid Items

Certain payments reflect costs applicable to future accounting periods. The Council uses the purchases method to account for prepaid items. The cost of prepaid items is recorded as expenditures when purchased rather than when consumed. No prepaid asset is recorded on the balance sheet.

Fund Balances

Restricted fund balances represent revenues that are externally restricted or revenues that have restrictions imposed upon them, limited to the requirements of SDCL 38-32.

Subsequent Events

The Council has evaluated subsequent events through March 9, 2022 the date which the financial statements were available to be issued.

Department of Agriculture Corn Check-Off Fund of the
South Dakota Corn Utilization Council

Notes to Financial Statements
June 30, 2021

Note 2 - Check-Off Fees

The Council, pursuant to SDCL 38-32, has imposed a one cent per bushel assessment on all corn marketed to a first purchaser within the state. The assessments are deducted from the purchase price by the first purchaser and remitted to the Council within 30 days after the end of each calendar quarter. Any grower subject to this assessment may, within 60 days of the assessment, make application to the Council for refund of the assessment. Check-off fees reported in this report are presented net of amounts refunded in accordance with accounting principles generally accepted in the United States of America. For the fiscal year ended June 30, 2021, fees totaling \$6,903,893 were recognized and fees totaling \$670,352 were refunded. The Council has an assessment receivable of \$1,024,700 as of June 30, 2021, as this is expected to be collected within the 60-day accrual period.

Note 3 - Statement of Expenses Paid – Budget and Actual (Budgetary Basis)

The Council provides an informational budget to the State approximately two years in advance of the start of the fiscal year. The results of actual operations compared to the informational budget for the year ending June 30, 2021, are as follows:

	Budgeted	Actual	Variance
Contractual services and grants	\$ 6,325,000	\$ 4,999,075	\$ 1,325,925
Personnel services	128,387	128,468	(81)
Travel	135,163	40,163	95,000
Supplies and materials	40,000	12,712	27,288
	\$ 6,628,550	\$ 5,180,418	\$ 1,448,132

Note 4 - Retirement Plan

The Council participates in the South Dakota Retirement System (SDRS), a cost sharing, multiple employer defined benefit pension plan established to provide retirement, disability, and survivor benefits for employees of the State and its political subdivisions. Authority for establishing, administering, and amending plan provisions is found in SDCL 3-12. The SDRS issues a publicly available financial report that includes financial statements, footnote disclosures, and required supplementary information. That report may be obtained by writing to the SDRS, PO Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Employees are required by state statute to contribute six percent of their salary to the plan. State statute also requires the employer to contribute an amount equal to the employee's contribution. The right to receive retirement benefits vests after three years of credited service. The South Dakota Corn Utilization Council contributions to the SDRS for the fiscal years ended June 30, 2021, 2020, and 2019 were \$4,375, \$4,289, and \$4,183 respectively, equal to the required contributions each year.

Note 5 - Related Party

South Dakota Corn Growers Association

The Council has a management agreement with South Dakota Corn Growers Association (SDCGA). The management agreement is renewed at the end of each fiscal year and may be terminated by either party with a one hundred eighty day written notice. Under this agreement, SDCGA shares their employees with the Council. These shared positions are as follows: Office Manager, Senior Writer, and Legislative and Industry Director. Additionally, the management agreement provides for utilities, insurance and building maintenance, taxes, accounting services, clerical services, use and maintenance of office equipment, office supplies, and internet and telephone expenses.

The Council pays a monthly fee for these benefits. This fee is based upon a percentage of the estimated total cost for the above personnel and office expenses and a 15% operating margin. For the fiscal year ended June 30, 2021, the total costs and operating margin paid to SDCGA by the Council were \$584,568. The expenditure is recorded in contractual services on the statement of revenue, expenditures, and changes in fund balance.

The Council leases office space from SDCGA under a lease agreement that commenced July 1, 2011. The terms of the lease called for an advance payment of the eleven-year lease term, which was paid in 2011.

The Council provided funding to SDCGA in the amount of \$500,000 used for corn promotion during the year ended June 30, 2021. Accounts receivable due from SDCGA for reimbursement on expenses paid on their behalf was \$4,370.

South Dakota State University (SDSU)

SDSU is a university governed by the Board of Regents (Higher Education), which is discretely presented component unit to the State of South Dakota. South Dakota Corn Utilization Council has entered into various grants with SDSU and provided funding to SDSU in the amount of \$1,650,000 used for the South Dakota Corn Endowed Chair Precision Agriculture, Berg Hall and for research.

South Dakota State University Foundation

The Council has contributed \$60,000 to the SDSU Foundation, of which \$30,000 is payable at year end. The Council entered into commitments with SDSU Foundation, which are included in Note 7.

Other

The Council paid \$80,750 to a vendor that was an immediate family member of management for advertising services.

Note 6 - Risk Management

The Council 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. The Council carries commercial insurance for all significant risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Note 7 - Commitments

In June 2021, the Council executed a letter of commitment to provide South Dakota State University Foundation with \$2,000,000 over a seven-year period beginning June 2022. This commitment is designated for the operation and/or infrastructure of the bioprocessing center to be located within the State. Annual payments over seven years are expected to be \$285,714. As of June 30, 2021, there has been \$0 paid on this commitment.

The Council has committed approximately funding of projects for the year ending June 30, 2021. These projects relate to corn research, promotion, and other various activities aimed at enhancing consumer and producer awareness of corn and corn related issues. The Council has awarded and recorded expenditures of approximately \$3,377,500 towards these projects as of June 30, 2021, and expects to pay the remaining \$50,000 during fiscal, year 2022. The remaining \$50,000 represents uncompleted contract costs.

In addition, the Council has committed to provide approximately \$1,708,200 in funding for projects to be completed during fiscal year 2022. As of June 30, 2021, the entire amounts of these commitments remain outstanding.

In February 2022, The Council has committed to provide a \$100,000 contribution to Dakota Events Complex, a new multipurpose livestock and equestrian complex located at the South Dakota State Fairgrounds in Huron, South Dakota.

Note 8 - Accumulated Unpaid Vacation and Sick Leave

Annual leave is earned on a bimonthly basis by employees at a rate based on their years of service. Upon termination employees are entitled to receive compensation for their accrued annual leave balance.

Sick leave is earned by the employees at the rate of approximately 4.667 hours per bimonthly payroll period. Employees who have been continuously employed by the State for at least seven years prior to the date of their retirement, voluntary resignation, or death will receive payment equal to one-fourth of their accumulated unused sick leave, not to exceed 480 hours.

As of June 30, 2021, balances for accrued vacation and sick leave were \$13,800 and \$12,209, respectively. These liabilities are reflected in the accompanying financial statements, as they were liquidated with expendable available financial resources subsequent to year end.



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable Kristi Noem
Governor of South Dakota

and

The Board of Directors
South Dakota Corn Utilization Council
Sioux Falls, South Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Department of Agriculture Corn Check-off Fund of the South Dakota Corn Utilization Council (the Council), which comprise the balance sheet as of June 30, 2021 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 9, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 over financial reporting 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 have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as 2021-001, 2021-002 and 2021-003, that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council'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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as 2021-003.

South Dakota Corn Utilization Council's Responses to the Findings

The Council's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Council's responses were not subject to the 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Sioux Falls, South Dakota
March 9, 2022

**Finding Number 2021-001 Preparation of Financial Statements
Material Weakness**

Criteria: Proper controls over financial reporting include the ability to prepare financial statements and accompanying notes to the financial statements that are materially correct.

Condition: The Council does not have an internal control system designed to provide for the preparation of the financial statements being audited. We were requested to draft the financial statements and accompanying notes to the financial statements. In addition, we posted a material audit adjustment.

Cause: The Council had accounting and management transitions that occurred subsequent to year end.

Effect: This deficiency results in a reasonable possibility that the Council would not be able to draft the financial statements and accompanying notes to the financial statements that are correct without the assistance of the auditors.

Recommendation: While we recognize that this condition is not unusual for an organization of your size, it is important that you be aware of this condition for financial reporting purposes. Management and the Board should continually be aware of the financial accounting and reporting requirements of the Council as well as changes in these requirements.

Views of Responsible Officials and Management's Corrective Action Plan: Management and the board of directors will review for propriety the draft financial statements and accompanying notes to the financial statements. The contracted accountant will draft the financial statements and provide the information for accompanying notes going forward.

**Finding Number 2021-002 Segregation of Duties
Material Weakness**

Criteria: An effective system of internal controls depends on an adequate segregation of duties with respect to the execution and recording of transactions, as well as the custody of an entity's assets. Accordingly, an effective system of internal control will be designed such that these functions are performed by different employees, so that no one individual handles a transaction from its inception to its completion.

Condition: The Council has a limited number of office personnel, which prevents an ideal segregation of duties for controls over financial reporting. The oversight and review process by management for various account reconciliations is not formally documented.

Cause: Management oversight is done on an informal basis. The Council had turnover in the accounting and responsibilities. Documentation, which may have existed in some form, was not located.

Effect: The lack of segregation of duties increases the risk of fraud related to misappropriation of assets, financial statement misstatement, or both.

Recommendation: Management and the Board should continually be aware of the financial accounting and reporting requirements of the Council. Under this situation, the most effective control is the board's oversight and knowledge of matters relating to the operations of the Council.

Views of Responsible Officials and Management's Corrective Action Plan: The Board of Directors performed various oversight roles throughout the year but is aware of the risk relating to the limited staff performing the daily activities and is in the process of reviewing internal controls.

**Finding Number 2021-003 Documentation of Expenditures and Related Party Grants
Material Weakness and Noncompliance**

Criteria: South Dakota Codified Law 3:05:05:01 requires "vendor invoices shall be the original copy or that copy which each specific vendor regularly gives to the customer. If either of the two mentioned invoices are lost or destroyed, a signed, certified photocopy of the invoice shall be accepted." Additionally, related party transactions should be formally documented and approved by each respective Board of Directors.

Condition: As a result of our testing, the following conditions were found:

- Grants provided to South Dakota Corn Growers Association, a related entity, was not formally documented as to what expenditures the grant was intended to reimburse.
- There were two vendor contracts in the South Dakota Corn Growers Association name, that were paid by the Council. One of these contracts was signed by an individual not authorized to enter into such contracts on the Council's behalf.
- Grant agreements for 2021 recipients other than the Association were available, but signed copies were not provided.
- The entity paid a third-party advertising agency that was owned by the spouse of an individual acting in a managerial role. There was no contract in place. Invoices were signed and approved solely by the conflicted party.

Cause: The annual grant to the Association was not formalized due to common management involvement. Vendors are often unaware of the differences between the Council and the Association, which can result in inconsistencies in documentation on bills. The Council had accounting and management transitions that occurred subsequent to year end and the signed grant agreements were not located. Mitigating steps to appropriately handle conflicting family relationships with vendors were not in place.

Effect: Certain disbursements were paid that did not comply with the criteria outlined above. The related party transaction with the third-party advertising agency was not disclosed as required in the notes to the prior year audited financial statements.

Department of Agriculture Corn Check-Off Fund of the
South Dakota Corn Utilization Council

Schedule of Findings and Responses
Year Ended June 30, 2021

Recommendation: Management and the board should ensure the criteria outlined above is enforced.

- Future grants to the Association should be in writing and formally documented as to what expenditures the grant is reimbursing.
- Existing contracts amendments should be drafted to correct billing confusion between the Association and the Council. Management and the board should educate vendors on the applicable legal entity that is responsible for expenditures, if billing or contract inconsistencies occur between related entities.
- Signed grant agreements should be retained with all recipients.
- Family relationships with vendors should be approved by the board of directors and mitigating procedures should be implemented to resolve any conflicts of interest, including documentation of the vendor selection process.

Views of Responsible Officials and Management's Corrective Action Plan: Management and the board will ensure expenditures are compliant with the criteria above prior to payment.

Finding Number 2020-001 Preparation of Financial Statements

Condition: The Council does not have an internal control system designed to provide for the preparation of the financial statements being audited. We were requested to draft the financial statements and accompanying notes to the financial statements.

Status: Eide Bailly was again requested to draft the financial statements and accompanying notes to the financial statements. See Finding 2021-001.

Department of Agriculture Corn Check-Off Fund of the
South Dakota Corn Utilization Council

List of Officials - Unaudited
June 30, 2021

Grant Rix, President	Groton, South Dakota
Chad Blindauer, Vice President	Mitchell, South Dakota
Jim Ketelhut, Secretary/Treasurer	Pukwana, South Dakota
Robert Walsh	Elk Point, South Dakota
Justin Minnaert	Madison, South Dakota
Stuart Samson	Eden, South Dakota
Jim Klebsch	Redfield, South Dakota
Reno Brueggeman	Miller, South Dakota