



"To Build Knowledge and Skills for Success Today and Tomorrow"

AGENDA for December 9, 2024
6:00 PM Regular Board Meeting (Executive Session to follow)
Board Room, Williams Administration Building
Zoom Link: <https://sdk12.zoom.us/j/98361318759>

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1. Call meeting to order/roll call
 2. Pledge of Allegiance
 3. Agenda
 4. Consent Agenda
 - 4.a. Regular Amended Meeting Minutes on Monday, November 11, 2024
 - 4.b. Personnel
 - 4.c. Claims for Payment
 - 4.d. Open Enrollment, In District Transfer and/or Transfer of Athletic Eligibility
 - 4.e. Volunteers
 - 4.f. Activity Assignments & Activity Volunteers
 5. Conflict of Interest Waivers
 6. Open Forum
 7. Recognitions
 - 7.a. Character Education Word of the Month
 8. Presentation
 - 8.a. Annual Audit Exit Report
 - 8.b. FY26 Preliminary Capital Outlay Budget
 - 8.c. Activities Fall Report
 - 8.d. Curriculum - Social Studies Selection
 9. Action Items
 - 9.a. Financial Reports
 - 9.b. General Fund Budget Amendment
 - 9.c. Amend Loose Endz Cleaning Custodial Agreement
 - 9.d. Set the Date and Time for the 2025 School Board Election
 - 9.e. Approve 2025-26 School Calendars
 - 9.f. School Voucher Program Opposition
 - 9.g. Process and Timeline To Appointment Board Member Due To Resignation
 - 9.h. Approve Amended Policy GCDB: Criminal Background Checks
 - 9.i. Approve Third and Final Reading of School Board Policy IIA: Curriculum & Instructional Materials Selection and Adoption

- 9.j. Approve Third and Final Reading of School Board Policy IIAC: Library Materials Selection and Adoption
- 9.k. Approve Third and Final Reading of School Board Policy IIBG: Use of Computers and Networks
- 9.l. Approve Third and Final Reading of Policy KLB(1): Public Complaint About Curriculum & Instructional Materials and KLB-E(1) Exhibit
- 9.m. Approve Third and Final Reading of Policy KLB(2): Public Complaint About Library Materials and KLB-E(2) Exhibit
- 10. Policy Reviews
 - 10.a. First Reading of School Board Policy IIBFA: Use of Artificial Intelligence Technology
 - 10.b. First Reading of School Board Policy JHCDB: Epinephrine Auto-Injectors
 - 10.c. First Reading of School Board Policy JHCDD: Administration of Opioid Antagonists
 - 10.d. First Reading of School Board Policy JHCDE: Administration of Medical Cannabis to Qualifying Students and Exhibit JHCDE-E(1).
- 11. Discussion Items
 - 11.a. Annual Report
 - 11.b. Christmas Break
 - 11.c. Food Service Delinquent Accounts
- 12. Reports
 - 12.a. Administrators
 - 12.b. Board Members
 - 12.b.1. ASBSD Legislative Review
 - 12.c. BHSSC
 - 12.d. Superintendent
 - 12.d.1. Governor's Address
 - 12.d.2. Agenda Items and Meeting Pace
- 13. Upcoming Calendar Events
- 14. Executive Session SDCL 1-25-2 Executive or closed meetings--Purposes-- Authorization--Violation as misdemeanor. Executive or closed meetings may be held for the sole purpose of: View SDCL 1-25-2 for all reason for executive session.
 - 14.a. School board members will enter into executive session to discuss Personnel (SDCL-25-2.1) and Student Related Matters (SDCL-1-25-2.2).
- 15. Adjournment

MEETING MINUTES, Monday, November 11, 2024
5:00 PM AMENDED_Regular Board Meeting (Executive Session before and after board meeting)
Board Room, Williams Administration Building

Board Members Present: Aaron Odegaard: Present, Brian Voight: Present, Justin Jutting: Present, Lee Spring: Present, Megan Snyder: Present, Sandy Cass: Present, Scottie Bruch: Present, Terry Koontz: Present.

Board Members Absent: Darrell Vig.

Others Present: Wayne Wormstadt, Brett Burditt, Tanya Ludwick and other district staff members.

Regular board meeting called to order at 5:00 PM

Call meeting to order/roll call

Pledge of Allegiance

Agenda

MOTION by Koontz, seconded by Odegaard, and Carried to amend the agenda with the following changes: move Action (ITEM 10f) Approve RFP for Strategic Planning after Discussion (ITEM 13b.2) Board Goals Update and change Consent Agenda (ITEM 5b) Personnel: Resignation (Certificated): Kristi Ortiz, counselor, Sturgis Elementary, eff. end of the 2024-25 school year to Retirement (Certificated): Kristi Ortiz, counselor, Sturgis Elementary, eff. end of the 2024-25 school year.

Executive Session SDCL 1-25-2 Executive or closed meetings--Purposes--Authorization--Violation as misdemeanor. Executive or closed meetings may be held for the sole purpose of: View SDCL 1-25-2 for all reasons for executive session.

School board members entered executive session to discuss Personnel (SDCL-1-25-2.1).

MOTION by Snyder, seconded by Voight, and Carried to enter executive session to discuss Personnel (SDCL-1-25-2.1) at 5:03 pm.

Board Members Present: Aaron Odegaard: Present, Brian Voight: Present, Justin Jutting: Present, Lee Spring: Present, Megan Snyder: Present, Sandy Cass: Present, Scottie Bruch: Present, Terry Koontz: Present.

Board Members Absent: Darrell Vig.

Others Present: Wayne Wormstadt, Brett Burditt and Maranda McGillivray.

Board members reconvened at 5:32 pm to the Regular School Board Meeting.

Consent Agenda

MOTION by Cass, seconded by Snyder, and Carried to approve the Consent Agenda as amended.

Amended Meeting Minutes on Tuesday, October 15, 2024

Personnel

New Hire (Support Staff): Jamie Munger, paraprofessional, Whitewood Elementary, \$14.50/hr., eff. 10/24/2024. Change of Assignment (Certificated): Racquel Schuelke, paraprofessional, Opal Elementary, \$19.81/hr to teacher, \$30,983.00, eff. 10/21/2024. Retirement (Certificated): Kristi Ortiz, counselor, Sturgis Elementary, eff. end of the 2024-25 school year. Resignation (Contracted): Todd Battles, supervisor, Buildings & Grounds Department, eff. 11/30/2024. Resignation (Support Staff): Sami Maxwell, special services paraprofessional, Stagebarn Middle School, eff. 11/4/2024; Kathy Digernes, food service worker, Piedmont Valley Elementary, eff. 1/2/2025.

Claims for Payment

November 11 2024 Newspaper board report; A mthrs hrt, food 192.00; AB Bsns, Sppls 58.52; AB Wldng, Sppls 3442.51; AJ Spply, Sppls 499.80; ACE Hrdwr, Sppls 824.19; Acls Edu, Lcnss 4788.00; Advcd pymnts, Offcl 17733.89; AL Crnll, Rpr 1035.68; Amzn, Sppls 10075.46; Amrcn Extrs, Rpr 204.08; Amrcn Orff-schlwrk assc, Mmbrshp 94.00; Amck, Mntornng 2455.80; Anderson Jon, Rpr 1323.45; ASBSD, Rgstrtn 350.00; Brnrd fd, Food 1520.64; Bst Wstrn, Trvl 690.56; BH Cnslng, Cnslng 360.00; BH Chmcl, Sppls 9388.46; BH Engry, Elctry 59664.51; BH Info Scrty, Scrty Adt 8040.00; BH Pst, Pst cntrl 1685.00; BH Urgnt, Emplymnt physcl 200.00; Bmrng prjct, Rgstrtn 3550.00; Bldrs frst, Sppls 17.05; Cshwa, Food 60451.48; Cthdrl hm4chldr, Tuition 5764.00; Cttl crssng, Sppls 329.25; CBH, Fuel 1400.80; CDWG, Sppls 2837.90; Cntrl Md, Rntl 3140.00; Cntrylnk, Tlphn 66.85; Chmp dbt, Sppls 250.00; Cty Smmrst, Utylts/ SRO 4029.14; Clnhrbrs Envrmtl, Srvc 7147.09; Coke, Sppls 911.50; Cnfrt Inn, Trvl 444.00; Cmmtch, 911 Srvc 106.80; Clgn, Sppls 120.50; Dkt bs, Actvts bs 12012.50; Dkt Eqpmnt, Rntl 195.00; Dkt pure, Food 3582.56; Dkt Spply, Sppls 150.22; Damatta Jenny, Rfnd 105.25; Dckr, Sppls 304.87; Delta, Ins 18986.96; Dmns, Sppls 95.88; Est Sd Jrsy, Milk 10932.76; Elnc Elctrnccs, Sppls 81.50; EMC, Ins 1750.28; EMS Lng, Eqpmnt 1086.75; Enng prpn, Prpn 292.26; Erc Armn, Eqpmnt 4138.49; ETS-Prpr, Sppls 55.00; Ewll Edctnl, Sppls 540.00; Flnn, Sppls 138.08; Fr Insprtn & Rcngrtn, Rgstrtn 465.16; Glbl vndg grp, Eqpmnt 6390.00; Gldnwst, Utylts 504.63; Grnd Elctrc, 328.15; Grt wstrn, Rpr 632.00; Grnscp, Wintz 1090.00; Hagn wnds, Rpr 375.00; Hauff, Sppls 8850.61; Heggtry, Sppls 92.86; Hllyrd, Sppls 75.50; Imgn Irng, Sftwr 22600.00; Innvtv, Sppls 621.69; JW Pppr, Sppls 494.98; Keffeler Kristal, Offcl 100.00; Killy-Mhrl, Sppls 214.97; Kffr, Utylts 1672.79; Knecht, Sppls 1305.42; Killy Spply, Sppls 220.30; Kt Sftwr, Subscrptn 320.00; Lkshr, Sppls 36.98; Lrng AZ, Sftwr 116.25; Lrng sltns, Phych srvc 18000.00; Lego Edctnl, Rgtrtn 78.84; Loose Endz clng, Cntrcd clng 20582.66; Lynns, Sppls 317.91; Mcgll, Sppls 267.90; Mxmm vlcty, Sppls 159.98; Md schl, Sppls 767.46; Mnrds, Sppls 252.91; Meyer Richards, Sppls 252.91; Mid-Amrcn, Sppls 743.59; MIDCO, Utylts 2952.02; Midcntnnt, Tstng 50.00; Mnt State, Tuition 5442.24; MSC Indstrl, Sppls 531.98; NAPA, Sppls 39.67; NASSP, Rgstrtn 385.00; NASWSD, Rgstrtn 143.40;

Netwrk Hrdwrs, Eqpmnt 196.49; Nies Karras & Skjoldal, Lgl srvcs 825.00; Nrc Lrng, Sbscrptn 395.00; Nrthrn lake, Tstng 560.00; NrthInd Trst srvcs, 2010B Series Intrst 141250.00; Orng tr emplmnt, Pr-emplmnt 54.82; Prsn, Sppls 857.88; Prfmncfd, Sppls 14730.39; Pdmnt cty, Utylts 920.42; Pzz rnch, sppls 200.97; PMA Fncl, Series2010B Prncpl 151515.15; Pogany Wade, Rmbsmnt 150.00; Popplrs, Sppls 686.00; Proed, Sppls 685.30; Qlty Inn, Trvl 669.00; Qull, Sppls 2757.79; Quzz, Sbscrptn 216.00; Radke Amanda, Prfssnl srvcs 3050.00; Ratwik Roszak Maloney, Lgl srvcs 1445.00; Rfs, Utylts 692.36; Rehberg Megan, Mlg 281.67; Richtrs, Rpr 965.22; Ron clrk Acdmy, Rgstrtn 2150.00; Rushmr offc, Sppls 166.00; SASD, Mmbrshp 917.00; Schlstc, Sbscrptn 68.75; Schl spclty, Sppls 271.89; SDDOE, Sftwr 400.02; SDMEA, Mmbrshp 126.00; SDSCA, Rgstrtn 60.00; Srvl, Lndry srvcs 3721.76; Svrsn drt wrks, Rpr 1224.49; Shfflr Eqpmnt 137.00; Skldc, Rpr 34.99; Spdy Lb, Rpr 65.97; Stpls, Sppls 4332.67; Stvns HS, Rgstrtn 144.92; Strgs Cff, Sppls 202.96; Strgs Strks 500.50; Strgs cty 7538.52; Sbwy, Sppls 168.49; Sun lf, Insrc 2959.84; Srvmoky, Sbscrptn 1012.83; Sychny bnk, Sppls 2352.84; Tylr msc, Eqpmnt 1500.00; TPT, sppls 119.22; Temptch, Rpr 7730.76; Toms, Sppls 2336.70; Toohey Christine, Mlg 398.92; Tyc tch, Eqpmnt 528.00; Unvrsty flrd, Sppls 90.00; US bnk Eqpmnt, Cpr lease 5749.69; US Games, Sftwr 249.00; VAMC, Utylts 235.80; Vrzn, Hot spot 45.06; Vssbl Dffrc Jntrl, Cntrcd clng 16444.10; Wlmrt, Sppls 698.47; Wrn chmcl, Sppls 119.80; Wtrtr wtr, Rpr 160.00; Wllmrk, Ins 240314.67; Wrlngr, Rpr 1075.75; WRAESP, Rgstrtn 225.00; Wst rvr, Utylts 1889.59; Wstn the, Trvl 739.13; WW cty, Utylts 97.44; Wdstck spply, Sppls 12.61

Cash for month ending Oct 31, 2024:
 General Fund: Begin Bal 4011107.87; Petty Cash 1.00; Cash Change 2000.00; Advance Pymt 17728.13; Cash in Bank 1287643.54; Savings Investments PSBK 2703735.20; Unemployment Savings 11885.94; Investments in CD 1122970.95; Investments in CD over 90 Days 1013713.70; Transfer In 0.00; Revenue: Local Taxes 254354.88; Other Sources 81549.22; State 974147.00; Federal 56952.76; Other Sources 53891.89; Total Revenue 1420895.75; To Be Acct'd For: 5432003.62 Transfer Out 0.00; Expenditures 2253318.04; Ending Bal Oct 31, 2024: 3178685.58; Petty Cash 1.00; Cash Change 2000.00; Advance Pymt 17728.13; Cash in Bank 1013651.92; Investments Savings 2145304.53; Unemployment Savings 11889.98; Investments CD 1013713.70; Investments CD over 90 Days 1134123.13; Capital Outlay: Begin Bal 3120695.11; Cash in Bank 25286.26, Savings Investments PSBK 3095408.85; Investments CD over 90 Days 1013713.70; Transfer In 0.00, Revenue Local Taxes 124271.50; Other Sources 210.02; State 0.00; Federal 128,955.25; Other Sources 74414.78, Total Revenue 327851.55; To Be Acct'd For: 3448546.66; Transfer Out: 19396.94; Expenditures 523544.95; Ending Bal Oct 31, 2024: 2905604.77 Cash in Bank: 28123.32; Invest, Savings: 2877481.45; Investments CD over 90 Days 1013713.70; Spec Serv: Begin Bal 1036919.42; Cash in Bank 55360.51; Investments Savings 981288.91; Revenue Local Taxes 78436.58; Other Sources 131.86; State 94456.00; Federal 61549.00; Other Sources 3735.34; Total Revenue 238308.78; To Be Acct'd For 1275228.20; Expenditures 478034.44; Ending Balance as of Oct 31, 2024 2905604.77; Cash in Bank 28123.32; Investment, Savings 771893.68; Investments, CD 0.00; Fund 42: Beg Bal 0.00; Cash in Bank 0.00; Transfer In 19396.94 Revenue: Other sources 0.00; Total Revenue 15137.54; To Be Acct'd 19396.94; Expenditures 19396.94; Ending Bal Oct 31, 2024 0.00; Cash

in Bank 0.00; Food Service: Beg Bal 326479.79; Cash Change 100.00; Cash in Bank 277.76; Investments, Savings 326102.03; Investments, CD 0.00; Transfers In 0.00; Revenue: State 0.00; Federal 120294.00; Other Sources 92454.83; Total Revenue 212748.83; To Be Acct'd For 539228.62; Transfer Out 0.00; Expenditures 223372.42; End Bal Oct 31, 2024: 315856.20; Cash Change 100.00; Cash In Bank 129261.92; Investments, Savings 186594.28; Investments of 90 Days 0.00; Enterprise: Beg Bal 178782.22; Cash Change 2000.00; Cash in Bank 74979.10; Investments, Savings 103803.12; Transfers In 10250.00 Revenue; Other Sources 30545.15; Total Revenue 30545.15; To Be Acct'd For 209327.37; Expenditures 25952.58; End Bal Oct 31, 2024: 183374.79; Cash Change 2000.00; Cash in Bank 79254.52; Investment, Savings 104120.27; Custodial: Beg Bal 383712.51; Cash in Bank 186426.79; Investments, Savings 197285.72; Investments, CD 0.00; Revenue: Other Sources 50455.70; Total Revenue 50455.70; To Be Acct'd For 434168.21; Expenditures 39130.04; End Bal Oct 31, 2024: 395038.17; Cash In Bank 259521.58; Investments, Savings 135516.59; Investment CD 0.00.

Open Enrollment, In District Transfer and/or Transfer of Athletic Eligibility

Volunteers

Community members who have volunteered to work in schools throughout the district: Carina Sheperd, Piedmont Valley Elementary.

Activity Assignments & Activity Volunteers

Extracurricular coaches and volunteer coaches will be updated monthly. Any changes will be highlighted in yellow.

Conflict of Interest Waivers

Approve Conflict of Interest Waiver for Justin Jutting

MOTION by Snyder, seconded by Koontz, and Carried to approve Justin Jutting's Conflict of Interest Waiver as presented.

Open Forum

No open forum.

Recognitions

Character Education Word of the Month

November Character Trait of the Month is "citizenship," which includes loyalty, patriotism, leadership, public spirit, volunteerism, and respect for authority.

Presentation

Homeschool Connections Program Update

Brit Porterfield provided an update to the Board on the Homeschool Connections Program.

District Assessment Presentation

Curriculum Director, Beth Johnson provided a presentation on the Meade School District Report Card.

Five-Year Capital Outlay Plan

Business Manager, Brett Burditt presented the 5-year capital outlay and facilities plan for FY25.

Action Items

Financial Reports

MOTION by Koontz, seconded by Voight, and Carried to approve the Financial Reports as presented.

Approve Technology Bid from Galide, LLC.

MOTION by Cass, seconded by Koontz, and Carried to approve the high bid of \$117,150.00 from Galide LLC DBA JUSTMAC for the tech surplus items.

SBHS East Campus Grazing Lease

MOTION by Voight, seconded by Cass, and Carried to extend the grazing lease for one more year to Dennis and Doris Lauing at the same rate of \$72.52/pair.

4-H Club Use Agreements

MOTION by Odegaard, seconded by Bruch, and Carried to accept the written request to waive the liability insurance requirements to use Atall Elementary to hold their bimonthly club meeting.

Approve Maintenance Position

MOTION by Cass, seconded by Snyder, and Carried to approve the additional maintenance position to help cover staffing shortages in custodial roles.

Early Resignation Agreement

MOTION by Voight, seconded by Cass, and Carried to approve the Early Resignation Agreement for certificated staff with a deadline of Dec 20, 2024 at 4:00 pm.

Schedule Special Board Meeting for Gavel Training

MOTION by Snyder, seconded by Cass, and Carried to approve to schedule a special board meeting for Gavel Training on Monday, Dec 16 from 5:30 pm - 8:30 pm.

December Legislative Round Table

MOTION by Odegaard, seconded by Koontz, and Carried to schedule a legislative dinner before the Dec 9 board meeting and invite our area legislators for a discussion and dinner.

Amend December 9 Board Meeting Start Time

MOTION by Cass, seconded by Koontz, and Carried to amend the start time of the board meeting from 5:30 pm to 6:00 pm to accommodate the Legislative Round Table.

Reschedule School Board Study Session & Work Retreat and Committee Meetings
MOTION by Voight, seconded by Snyder, and Carried to cancel the School Board Study Session & Work Retreat for the month of December.

American Education Week

MOTION by Snyder, seconded by Cass, and Carried to proclaim Nov 18-22, 2024, as American Education Week in Meade School District and invite our schools and communities to observe it.

Policy Reviews

Second Reading of School Board Policy IIA: Curriculum & Instructional Materials Selection and Adoption

This is the second reading of School Board Policy IIA: Curriculum & Instructional Materials Selection and Adoption.

Second Reading of School Board Policy IIAC: Library Materials Selection and Adoption

This is the second reading of School Board Policy IIAC: Library Materials Selection and Adoption.

Second Reading of School Board Policy IIBG: Use of Computers and Networks

This is the second reading of School Board Policy IIBG: Use of Computers and Networks.

Second Reading of Policy KLB(1): Public Complaint About Curriculum & Instructional Materials and KLB-E(1) Exhibit

This is the second reading of Policy KLB(1): Public Complaint About Curriculum & Instructional Materials and KLB-E(1) Exhibit.

Second Reading of Policy KLB(2): Public Complaint About Library Materials and KLB-E(2) Exhibit

This is the second reading of School Board Policy KLB(2): Public Complaint About Library Materials and KLB-E(2) Exhibit.

Discussion Items

2024-25 Fall Enrollment on State Count Day

Superintendent, Wayne Wormstadt updated the Board on the fall enrollment of 3028.77. The official enrollment count was Friday, Sept 27 for the 2024-25 school year.

State Bid Law Summary

Business Manager, Brett Burditt updated the Board on the SD Legislative Audit guidelines for acquisitions, disposals and exchanges.

2025-26 School Calendars

A draft of the 2025-26 academic school calendars has been provided for the Board to review.

Fundraising

Superintendent, Wayne Wormstadt presented the guidelines for gun raffle fundraisers. Guidelines are available from the Activities Director.

ASBSD Delegate Assembly

Brian Voight is the appointed delegate for the ASBSD Delegate Assembly; Megan Snyder is the alternate delegate. The ASBSD Delegate Assembly is Friday, Nov 22, at 1:00 p.m. (CST) in Pierre.

Spearfish CTE Facility Tour Recap

Superintendent, Wayne Wormstadt and Board members shared their comments and suggestions on the Spearfish CTE facility tour that took place on Monday, Nov 4.

Upcoming Holiday Breaks

Mr. Wormstadt would like to remind everyone that Thanksgiving break will commence on Wednesday, Nov 27-Friday, Nov 29. School will resume on Monday, Dec 2 for students and staff. The business office and superintendent's office will be closed over Thanksgiving break. Christmas break will commence on Monday, Dec 23 and goes through Friday, Jan 3. Classes will resume on Monday, Jan 6.

Reports

Administrators

Board reports are enclosed in the Board packet.

Board Members

Board President, Justin Jutting provided a board report and reviewed the stoplight report created by Mr. Jutting.

WRIE Conference Recap

Board President, Justin Jutting updated the Board on the WRIE conference that took place Oct 22-24.

Board Goals Update

Board President, Justin Jutting, updated the Board on district Board goals.

ASBSD LAN Advocates

ASBSD is looking for members to advocate for or against specific legislation. The LAN appointment process is currently open and can be completed online.

Approve RFP for Strategic Planning

MOTION by Cass, seconded by Snyder, and carried to approve the proposal with the recommended changes to support the development of a comprehensive five-year strategic plan for the school district. The recommended changes are as follows: receive proposals by Jan 1, present to the Board Jan 13 and set timeline to begin by Spring 2025.

BHSSC

Terry Koontz provided an update.

Superintendent

Superintendent, Wayne Wormstadt provided an update on election results.

Upcoming Calendar Events

November 18 - 22: American Education Week
November 18: Finance Committee Meeting
November 22: ASBSD Delegate Assembly
November 25: Policy Committee Meeting
November 26: B&G Committee Meeting
November 27-29: No School - Thanksgiving Break
December 6: Teacher In-Service (No school)
December 9: School Board Meeting

Executive Session SDCL 1-25-2 Executive or closed meetings--Purposes--
Authorization--Violation as misdemeanor. Executive or closed meetings may be held for
the sole purpose of: View SDCL 1-25-2 for all reasons for executive session.

Board chair declared a 5-minute recess at 8:05 pm.

School board members entered executive session to discuss Personnel (SDCL-1-25-
2.1) Superintendent Evaluation.

MOTION by Voight, seconded by Cass, and Carried to enter executive session to
discuss Personnel (SDCL-1-25-2.1) Superintendent Evaluation at 8:10 pm.

Board Members Present: Aaron Odegaard: Present, Brian Voight: Present, Justin
Jutting: Present, Lee Spring: Present, Megan Snyder: Present, Sandy Cass: Present,
Scottie Bruch: Present, Terry Koontz: Present.

Board Members Absent: Darrell Vig.

Others Present: Wayne Wormstadt.

Board chair declared to adjourn executive session at 8:48 pm.

Adjournment

MOTION by Koontz, seconded by Voight, and Carried to adjourn at 8:50 pm.

Justin Jutting, President

Brett Burditt, Business Manager

Tanya Ludwick, Recorder

Meade School District
Claims for Payment
DECEMBER 9, 2024

Vendor Name	Description	Amount
329 DESIGN INC.	SUBSCRIPTION	138.00
	VENDOR TOTAL	<u>138.00</u>
A&B BUSINESS	SUPPLIES	70.64
A&B BUSINESS	SUPPLIES	50.81
	VENDOR TOTAL	<u>121.45</u>
A&B WELDING	SUPPLIES	13.20
A&B WELDING	SUPPLIES	13.64
A&B WELDING	SUPPLIES	12.71
A&B WELDING	SUPPLIES	147.00
A&B WELDING	SUPPLIES	191.76
A&B WELDING	SUPPLIES	330.61
A&B WELDING	SUPPLIES	49.44
A&B WELDING	SUPPLIES	113.40
A&B WELDING	SUPPLIES	3.00
	VENDOR TOTAL	<u>874.76</u>
ABCMOUSE	SUBSCRIPTION	59.40
	VENDOR TOTAL	<u>59.40</u>
ABERDEEN CENTRAL DEBATE	REGISTRATION	344.00
	VENDOR TOTAL	<u>344.00</u>
ACE HARDWARE	SUPPLIES	27.17
ACE HARDWARE	SUPPLIES	39.97
ACE HARDWARE	SUPPLIES	2.16
ACE HARDWARE	SUPPLIES	58.47
ACE HARDWARE	SUPPLIES	42.98
ACE HARDWARE	SUPPLIES	18.99
ACE HARDWARE	SUPPLIES	13.58
ACE HARDWARE	SUPPLIES	17.98
ACE HARDWARE	SUPPLIES	6.99
ACE HARDWARE	SUPPLIES	4.99
ACE HARDWARE	SUPPLIES	49.99
ACE HARDWARE	SUPPLIES	90.95
ACE HARDWARE	SUPPLIES	65.23
ACE HARDWARE	SUPPLIES	63.98
ACE HARDWARE	SUPPLIES	51.93
ACE HARDWARE	SUPPLIES	87.10
ACE HARDWARE	SUPPLIES	19.98
ACE HARDWARE	SUPPLIES	7.77
ACE HARDWARE	SUPPLIES	32.97
ACE HARDWARE	SUPPLIES	17.97
ACE HARDWARE	SUPPLIES	55.53
ACE HARDWARE	SUPPLIES	6.77
ACE HARDWARE	SUPPLIES	19.18
ACE HARDWARE	SUPPLIES	7.99
ACE HARDWARE	SUPPLIES	25.99
	VENDOR TOTAL	<u>836.61</u>

ADVANCED PAYMENTS	OFFICIAL	71.21
ADVANCED PAYMENTS	OFFICIAL	76.11
ADVANCED PAYMENTS	OFFICIAL	83.15
ADVANCED PAYMENTS	OFFICIAL	56.63
ADVANCED PAYMENTS	OFFICIAL	177.94
ADVANCED PAYMENTS	OFFICIAL	140.00
ADVANCED PAYMENTS	OFFICIAL	55.00
ADVANCED PAYMENTS	OFFICIAL	50.00
ADVANCED PAYMENTS	OFFICIAL	150.00
ADVANCED PAYMENTS	OFFICIAL	195.00
ADVANCED PAYMENTS	OFFICIAL	200.00
ADVANCED PAYMENTS	OFFICIAL	45.00
ADVANCED PAYMENTS	OFFICIAL	45.00
ADVANCED PAYMENTS	OFFICIAL	110.09
ADVANCED PAYMENTS	OFFICIAL	161.21
ADVANCED PAYMENTS	OFFICIAL	135.00
ADVANCED PAYMENTS	OFFICIAL	191.63
ADVANCED PAYMENTS	OFFICIAL	1,320.00
ADVANCED PAYMENTS	OFFICIAL	50.00
ADVANCED PAYMENTS	OFFICIAL	384.00
ADVANCED PAYMENTS	OFFICIAL	135.00
ADVANCED PAYMENTS	OFFICIAL	60.00
ADVANCED PAYMENTS	OFFICIAL	45.00
ADVANCED PAYMENTS	OFFICIAL	58.46
ADVANCED PAYMENTS	OFFICIAL	50.00
ADVANCED PAYMENTS	OFFICIAL	110.09
ADVANCED PAYMENTS	OFFICIAL	300.00
ADVANCED PAYMENTS	OFFICIAL	275.00
ADVANCED PAYMENTS	OFFICIAL	56.00
ADVANCED PAYMENTS	OFFICIAL	26.70

VENDOR TOTAL 4,813.22

AL CORNELLA	REPAIR	203.75
	VENDOR TOTAL	<u>203.75</u>

ALL SURFACES	EQUIPMENT	103.02
	VENDOR TOTAL	<u>103.02</u>

ALRECO	SUPPLIES	200.00
	VENDOR TOTAL	<u>200.00</u>

AMAZON	EQUIPMENT	68.99
AMAZON	EQUIPMENT	259.10
AMAZON	SUPPLIES	28.26
AMAZON	SUPPLIES	7.98
AMAZON	SUPPLIES	13.99
AMAZON	SUPPLIES	18.99
AMAZON	SUPPLIES	20.49
AMAZON	SUPPLIES	17.56
AMAZON	SUPPLIES	12.08
AMAZON	SUPPLIES	39.97
AMAZON	EQUIPMENT	68.04
AMAZON	EQUIPMENT	59.26
AMAZON	SUPPLIES	26.49
AMAZON	SUPPLIES	42.61
AMAZON	SUPPLIES	12.49

AMAZON	SUPPLIES	98.75
AMAZON	SUPPLIES	30.25
AMAZON	SUPPLIES	646.78
AMAZON	SUPPLIES	116.75
AMAZON	EQUIPMENT	382.95
AMAZON	SUPPLIES	12.79
AMAZON	SUPPLIES	33.00
AMAZON	SUPPLIES	21.33
AMAZON	SUPPLIES	76.98
AMAZON	SUPPLIES	27,831.37
AMAZON	SUPPLIES	723.08
AMAZON	SUPPLIES	21.97
AMAZON	SUPPLIES	5,950.00
AMAZON	SUPPLIES	49.99
AMAZON	SUPPLIES	780.00
AMAZON	SUPPLIES	34.96
AMAZON	SUPPLIES	374.95
AMAZON	SUPPLIES	37.25
AMAZON	SUPPLIES	15.30
AMAZON	SUPPLIES	19.97
AMAZON	SUPPLIES	83.72
AMAZON	SUPPLIES	25.49
AMAZON	SUPPLIES	11.74
AMAZON	SUPPLIES	23.88
AMAZON	SUPPLIES	15.92
AMAZON	SUPPLIES	35.95
AMAZON	SUPPLIES	18.94
AMAZON	SUPPLIES	33.98
AMAZON	SUPPLIES	15.99
AMAZON	SUPPLIES	28.37
AMAZON	SUPPLIES	256.09
AMAZON	SUPPLIES	19.99
AMAZON	SUPPLIES	425.30
AMAZON	SUPPLIES	30,153.31
AMAZON	SUPPLIES	24.98
AMAZON	SUPPLIES	84.63
AMAZON	EQUIPMENT	152.87
AMAZON	EQUIPMENT	137.99
AMAZON	SUPPLIES	12.77
AMAZON	SUPPLIES	48.00
AMAZON	SUPPLIES	34.97
AMAZON	SUPPLIES	(5,450.06)
AMAZON	SUPPLIES	29.96
AMAZON	SUPPLIES	6.62
AMAZON	SUPPLIES	12.39
AMAZON	SUPPLIES	40.25
AMAZON	SUPPLIES	205.75
AMAZON	SUPPLIES	28.27
AMAZON	SUPPLIES	59.04
AMAZON	SUPPLIES	26.98
AMAZON	SUPPLIES	21.81
AMAZON	SUPPLIES	55.98
AMAZON	SUPPLIES	55.99
AMAZON	SUPPLIES	(1,998.75)
AMAZON	SUPPLIES	41.40
AMAZON	SUPPLIES	3.99
AMAZON	SUPPLIES	39.18
AMAZON	SUPPLIES	27.60
AMAZON	SUPPLIES	27.66
AMAZON	SUPPLIES	14.89
AMAZON	EQUIPMENT	93.98

AMAZON	SUPPLIES	42.18
AMAZON	SUPPLIES	198.99
AMAZON	SUPPLIES	206.28
AMAZON	SUPPLIES	29.99
AMAZON	SUPPLIES	538.17
AMAZON	SUPPLIES	40.68
AMAZON	SUPPLIES	122.54
AMAZON	SUPPLIES	62.89
AMAZON	SUPPLIES	39.29
AMAZON	SUPPLIES	70.05
AMAZON	SUPPLIES	64.85
AMAZON	SUPPLIES	364.96
AMAZON	SUPPLIES	15.38
AMAZON	SUPPLIES	29.92
VENDOR TOTAL		<u>64,768.70</u>

AMERICAN PIZZA PARTNERS	SUPPLIES	348.50
AMERICAN PIZZA PARTNERS	SUPPLIES	590.00
VENDOR TOTAL		<u>938.50</u>

AMICK	MONITORING	300.40
VENDOR TOTAL		<u>300.40</u>

APPLE	EQUIPMENT	149.85
APPLE	EQUIPMENT	14,964.00
VENDOR TOTAL		<u>15,113.85</u>

ARCHITECTURAL SPECIALTIES	REPAIR	1,301.70
ARCHITECTURAL SPECIALTIES	REPAIR	1,129.50
VENDOR TOTAL		<u>2,431.20</u>

BH WATER	UTILITIES	148.30
BH WATER	UTILITIES	750.30
VENDOR TOTAL		<u>898.60</u>

BH COUNSELING	COUNSELING	180.00
BH COUNSELING	COUNSELING	180.00
VENDOR TOTAL		<u>360.00</u>

BH CHEMICAL	SUPPLIES	635.53
BH CHEMICAL	SUPPLIES	1,381.62
BH CHEMICAL	SUPPLIES	937.01
BH CHEMICAL	SUPPLIES	732.72
BH CHEMICAL	SUPPLIES	1,765.68
BH CHEMICAL	SUPPLIES	640.75
BH CHEMICAL	SUPPLIES	1,485.27
BH CHEMICAL	SUPPLIES	134.37
BH CHEMICAL	SUPPLIES	635.53
BH CHEMICAL	SUPPLIES	27.97
VENDOR TOTAL		<u>8,376.45</u>

BH ENERY	ELECTRICITY	50,728.27
	VENDOR TOTAL	<u>50,728.27</u>
BH PEST	PEST CONTROL	965.00
	VENDOR TOTAL	<u>965.00</u>
BH PIONEER	PUBLISHING	13.97
BH PIONEER	PUBLISHING	37.37
BH PIONEER	PUBLISHING	42.22
	VENDOR TOTAL	<u>93.56</u>
BHSS	TUITION	3,800.00
BHSS	TUITION	7,400.00
BHSS	TUITION	4,200.00
BHSS	TUITION	4,200.00
BHSS	TUITION	4,200.00
BHSS	TUITION	4,200.00
BHSS	TUITION	4,200.00
BHSS	TUITION	4,200.00
	VENDOR TOTAL	<u>36,400.00</u>
BH WORKS	TUITION	6,000.00
	VENDOR TOTAL	<u>6,000.00</u>
BUNTAIN, JOSH	SAFETY STIPEND	500.00
	VENDOR TOTAL	<u>500.00</u>
CAPITAL ONE	SUPPLIES	37.94
CAPITAL ONE	SUPPLIES	83.34
CAPITAL ONE	SUPPLIES	36.28
CAPITAL ONE	SUPPLIES	190.24
	VENDOR TOTAL	<u>347.80</u>
CAREERSAFE	SUPPLIES	3,200.00
	VENDOR TOTAL	<u>3,200.00</u>
CASH-WA	FOOD	3,732.18
CASH-WA	FOOD	188.44
CASH-WA	FOOD	188.44
CASH-WA	FOOD	136.24
CASH-WA	FOOD	0.10
CASH-WA	FOOD	728.04
CASH-WA	FOOD	112.34
CASH-WA	FOOD	1,521.39
CASH-WA	FOOD	562.38
CASH-WA	FOOD	2,404.82
CASH-WA	FOOD	3,501.11
CASH-WA	FOOD	320.46
CASH-WA	FOOD	368.30
CASH-WA	FOOD	1,092.15
CASH-WA	FOOD	491.36
CASH-WA	FOOD	3,510.12
CASH-WA	FOOD	160.65

CASH-WA	MILK	2,300.66
CASH-WA	FOOD	160.08
CASH-WA	FOOD	70.04
CASH-WA	FOOD	140.08
CASH-WA	FOOD	265.14
CASH-WA	FOOD	70.04
CASH-WA	FOOD	2,705.58
CASH-WA	FOOD	931.99
CASH-WA	FOOD	198.37
CASH-WA	FOOD	2,658.20
CASH-WA	FOOD	476.22
CASH-WA	FOOD	3,525.34
CASH-WA	FOOD	1,548.67
CASH-WA	FOOD	961.94
CASH-WA	FOOD	2,000.08
CASH-WA	FOOD	3,105.70
CASH-WA	FOOD	206.00
CASH-WA	FOOD	1,359.54
CASH-WA	FOOD	125.29
CASH-WA	FOOD	1,024.32
CASH-WA	FOOD	6,348.10
CASH-WA	FOOD	3,732.18
CASH-WA	FOOD	838.33
CASH-WA	FOOD	243.09
CASH-WA	FOOD	1,866.06
CASH-WA	FOOD	2,574.72
CASH-WA	FOOD	1,503.52
CASH-WA	FOOD	207.76
CASH-WA	FOOD	1,611.56
CASH-WA	FOOD	250.11
CASH-WA	FOOD	(2.75)
CASH-WA	FOOD	60.82

VENDOR TOTAL 62,085.30

CATHEDRAL HOME FOR CHILDREN	M. TOOHEY TUITION	4,716.00
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VENDOR TOTAL 4,716.00

CBH	FUEL	1,131.04
CBH	SUPPLIES	4.00

VENDOR TOTAL 1,135.04

CDW-G	TECH SUPPLIES	1,743.34
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VENDOR TOTAL 1,743.34

CENTURYLINK	TELEPHONE	67.06
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VENDOR TOTAL 67.06

CITY SUMMERSET	UTILITIES	194.15
CITY SUMMERSET	SRO	3,803.18

VENDOR TOTAL 3,997.33

CLARK, JAMIE	REFUND	9.90
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VENDOR TOTAL 9.90

CLEANRITE	CONTRACT CLEANING	3,444.44
CLEANRITE	CONTRACT CLEANING	3,444.44
	VENDOR TOTAL	<u>6,888.88</u>
CLIMATE CONTROL	REPAIR	309.18
	VENDOR TOTAL	<u>309.18</u>
COKE	SUPPLIES	1,609.50
	VENDOR TOTAL	<u>1,609.50</u>
COMMTECH	911 SERVICE	106.80
	VENDOR TOTAL	<u>106.80</u>
COOL CONCEPTS	TRAVEL	70.10
COOL CONCEPTS	TRAVEL	56.72
COOL CONCEPTS	TRAVEL	72.00
	VENDOR TOTAL	<u>198.82</u>
COURTYARD	STATE CHEER ROOMS	1,404.08
	VENDOR TOTAL	<u>1,404.08</u>
CRUM ELECTRIC	SUPPLIES	115.63
	VENDOR TOTAL	<u>115.63</u>
CUSTER SCHOOL	REGISTRATION	200.00
	VENDOR TOTAL	<u>200.00</u>
D&R SERVICE	REPAIR	354.13
	VENDOR TOTAL	<u>354.13</u>
DAKOTA BUS	ACTIVITIES BUS	2,550.00
DAKOTA BUS	ACTIVITIES BUS	650.00
DAKOTA BUS	ACTIVITIES BUS	692.50
DAKOTA BUS	ACTIVITIES BUS	505.00
DAKOTA BUS	ACTIVITIES BUS	1,516.25
DAKOTA BUS	ACTIVITIES BUS	832.50
DAKOTA BUS	ACTIVITIES BUS	845.00
DAKOTA BUS	ACTIVITIES BUS	887.50
DAKOTA BUS	ACTIVITIES BUS	1,576.25
DAKOTA BUS	ACTIVITIES BUS	462.50
	VENDOR TOTAL	<u>10,517.50</u>
DAKOTA EQUIPMENT	RENTAL	140.00
	VENDOR TOTAL	<u>140.00</u>
DAKOTA SUPPLY	SUPPLIES	85.60
DAKOTA SUPPLY	SUPPLIES	70.43
	VENDOR TOTAL	<u>156.03</u>

DECKER	EQUIPMENT	32.90
	VENDOR TOTAL	<u>32.90</u>

DELTA	INSURANCE	3,000.00
DELTA	INSURANCE	18,962.82
	VENDOR TOTAL	<u>21,962.82</u>

DEMCO	SUPPLIES	111.32
	VENDOR TOTAL	<u>111.32</u>

EAST SIDE DAIRY	MILK	111.86
EAST SIDE DAIRY	MILK	262.43
EAST SIDE DAIRY	MILK	261.19
EAST SIDE DAIRY	MILK	187.45
EAST SIDE DAIRY	MILK	242.19
EAST SIDE DAIRY	MILK	168.09
EAST SIDE DAIRY	MILK	205.58
EAST SIDE DAIRY	MILK	540.51
EAST SIDE DAIRY	MILK	279.94
EAST SIDE DAIRY	MILK	373.66
EAST SIDE DAIRY	MILK	111.86
EAST SIDE DAIRY	MILK	223.70
EAST SIDE DAIRY	MILK	353.06
EAST SIDE DAIRY	MILK	241.83
EAST SIDE DAIRY	MILK	223.70
EAST SIDE DAIRY	MILK	92.84
EAST SIDE DAIRY	MILK	112.47
EAST SIDE DAIRY	MILK	299.92
EAST SIDE DAIRY	MILK	504.26
EAST SIDE DAIRY	MILK	298.68
EAST SIDE DAIRY	MILK	409.37
EAST SIDE DAIRY	MILK	148.72
EAST SIDE DAIRY	MILK	187.45
EAST SIDE DAIRY	MILK	280.56
EAST SIDE DAIRY	MILK	241.83
EAST SIDE DAIRY	MILK	205.58
EAST SIDE DAIRY	MILK	205.58
EAST SIDE DAIRY	MILK	168.09
EAST SIDE DAIRY	MILK	372.42
EAST SIDE DAIRY	MILK	168.09
EAST SIDE DAIRY	MILK	112.47
EAST SIDE DAIRY	MILK	131.22
EAST SIDE DAIRY	MILK	149.96
EAST SIDE DAIRY	MILK	112.47
EAST SIDE DAIRY	MILK	74.98
EAST SIDE DAIRY	MILK	549.13
EAST SIDE DAIRY	MILK	292.35
	VENDOR TOTAL	<u>8,905.49</u>

EMC	INSURANCE	2,547.20
	VENDOR TOTAL	<u>2,547.20</u>

ENPCO	FILTERS	659.16
ENPCO	FILTERS	612.00
ENPCO	FILTERS	971.40
	VENDOR TOTAL	<u>2,242.56</u>
ERIC ARMIN	EQUIPMENT	149.95
	VENDOR TOTAL	<u>149.95</u>
FAITH INDEPENDENT	PUBLISHING	88.11
	VENDOR TOTAL	<u>88.11</u>
FOLLETT	LICENSE	350.00
	VENDOR TOTAL	<u>350.00</u>
GARAGE DOOR	REPAIR	325.00
	VENDOR TOTAL	<u>325.00</u>
GLASS SHOP	REPAIR	526.10
	VENDOR TOTAL	<u>526.10</u>
GOLDEN WEST	INTERNET	25.58
GOLDEN WEST	TELEPHONE	47.02
GOLDEN WEST	INTERNET	41.58
GOLDEN WEST	TELEPHONE	158.27
GOLDEN WEST	INTERNET	33.58
GOLDEN WEST	TELEPHONE	47.02
GOLDEN WEST	INTERNET	25.58
GOLDEN WEST	TELEPHONE	49.02
GOLDEN WEST	INTERNET	25.58
GOLDEN WEST	TELEPHONE	49.02
	VENDOR TOTAL	<u>502.25</u>
GRAND ELECTRIC	UTILITIES	120.03
GRAND ELECTRIC	UTILITIES	173.81
	VENDOR TOTAL	<u>233.8</u>
GREAT WESTERN TIRE	MAINTENANCE	756.48
	VENDOR TOTAL	<u>756.48</u>
GREENSCAPE	WINTERIZING	211.20
	VENDOR TOTAL	<u>211.20</u>
GROSSENBURG	EQUIPMENT	234.81
	VENDOR TOTAL	<u>234.81</u>
HARLOW'S	TRANSPORTATION	166,293.56
HARLOW'S	TRANSPORTATION	491.93
	VENDOR TOTAL	<u>166,785.49</u>

HAUFF	SUPPLIES	364.10
HAUFF	SUPPLIES	15.00
HAUFF	SUPPLIES	479.00
HAUFF	SUPPLIES	576.00
HAUFF	SUPPLIES	325.00
	VENDOR TOTAL	<u>1,759.10</u>
HELLO LITERACY	SUBSCRIPTION	149.00
	VENDOR TOTAL	<u>149.00</u>
HEREFORD FIRE DEPT	MEMBERSHIP	50.00
	VENDOR TOTAL	<u>50.00</u>
HILL'S INTERIORS	SUPPLIES	67.31
	VENDOR TOTAL	<u>67.31</u>
HOLIDAY INN	TRAVEL	181.91
	VENDOR TOTAL	<u>181.91</u>
HUGH O'BRIAN	REGISTRATION	350.00
	VENDOR TOTAL	<u>350.00</u>
HYATT	TRAVEL	1,308.90
	VENDOR TOTAL	<u>1,308.90</u>
IMAGINE LEARNING	LICENSE	810.00
	VENDOR TOTAL	<u>810.00</u>
INNOVATIVE	SUPPLIES	417.76
	VENDOR TOTAL	<u>417.76</u>
INTERSTATE BATTERY	EQUIPMENT	1,143.80
INTERSTATE BATTERY	SUPPLIES	137.20
INTERSTATE BATTERY	SUPPLIES	548.80
INTERSTATE BATTERY	SUPPLIES	431.85
	VENDOR TOTAL	<u>2,261.65</u>
JACOB'S AUTO	MAINTENANCE	1,693.07
	VENDOR TOTAL	<u>1,693.07</u>
JACOBS, MATT	STAFETY STIPEND	500.00
	VENDOR TOTAL	<u>500.00</u>
JERRY'S REFRIGERATION	WINTERIZE	90.00
	VENDOR TOTAL	<u>90.00</u>

JOSTENS	SUPPLIES	616.14
	VENDOR TOTAL	<u>616.14</u>
KATOM	EQUIPMENT	39.76
KATOM	EQUIPMENT	33.54
KATOM	EQUIPMENT	33.50
	VENDOR TOTAL	<u>106.80</u>
KIEFFER	UTILITIES	824.10
KIEFFER	UTILITIES	848.69
	VENDOR TOTAL	<u>1,672.79</u>
KNECHT	EQUIPMENT	642.78
KNECHT	SUPPLIES	334.24
KNECHT	SUPPLIES	45.54
	VENDOR TOTAL	<u>1,022.56</u>
KULLY SUPPLY	SUPPLIES	28.24
	VENDOR TOTAL	<u>28.24</u>
LAMINATOR	SUPPLIES	2,983.50
	VENDOR TOTAL	<u>2,983.50</u>
LEGENDARY ELECTRIC	REPAIR	397.96
	VENDOR TOTAL	<u>397.96</u>
LIBRARY STORE	EQUIPMENT	915.67
LIBRARY STORE	EQUIPMENT	(53.46)
	VENDOR TOTAL	<u>862.21</u>
LOOSE ENDZ CLEANING	CONTRACT CLEANING	20,582.66
	VENDOR TOTAL	<u>20,582.66</u>
LOWE'S	EQUIPMENT	54.98
	VENDOR TOTAL	<u>54.98</u>
LYNNS	SUPPLIES	27.30
	VENDOR TOTAL	<u>27.30</u>
MANKE FENCING	PROFESSIONAL SERVICES	5,060.22
	VENDOR TOTAL	<u>5,060.22</u>
MASTERS, CARRIE	REFUND	44.00
	VENDOR TOTAL	<u>44.00</u>

MENARDS	SUPPLIES	36.55
MENARDS	SUPPLIES	11.99
	VENDOR TOTAL	<u>48.54</u>
MIDCO	INTERNET	800.39
MIDCO	PHONE	107.86
MIDCO	PHONE	2.10
MIDCO	PHONE	107.56
MIDCO	INTERNET	1,500.39
MIDCO	INTERNET	600.39
MIDCO	INTERNET	600.39
MIDCO	INTERNET	600.39
MIDCO	INTERNET	600.39
MIDCO	INTERNET	500.39
MIDCO	PHONE	50.24
MIDCO	PHONE	1,210.86
MIDCO	PHONE	107.79
MIDCO	PHONE	50.32
MIDCO	PHONE	50.24
MIDCO	PHONE	107.71
	VENDOR TOTAL	<u>6,997.41</u>
MIDWESTERN MECHANICAL	MAINTENANCE	229.39
	VENDOR TOTAL	<u>229.39</u>
MITCHELL HS	REGISTRATION	187.00
	VENDOR TOTAL	<u>187.00</u>
MONGER, KARI	REFUND	47.00
	VENDOR TOTAL	<u>47.00</u>
MDU	PROPANE	14,092.18
	VENDOR TOTAL	<u>14,092.18</u>
MSC	SUPPLIES	461.63
MSC	SUPPLIES	67.91
	VENDOR TOTAL	<u>529.54</u>
MUSIC THEATRE INTL	REGISTRATION	815.00
	VENDOR TOTAL	<u>815.00</u>
NAEIR	SUPPLIES	88.00
	VENDOR TOTAL	<u>88.00</u>
NAPA	SUPPLIES	39.68
NAPA	SUPPLIES	12.24
NAPA	SUPPLIES	29.60
NAPA	EQUIPMENT	376.92
NAPA	EQUIPMENT	241.98
	VENDOR TOTAL	<u>700.42</u>

NAT'L CENTER	CONSTITUTIONAL	SUPPLIES	59.00
		VENDOR TOTAL	<u>59.00</u>
NESS, JENNIFER		SAFETY STIPEND	500.00
		VENDOR TOTAL	<u>500.00</u>
NIES KARRAS & SKJOLDAL		LEGAL FEES	37.50
		VENDOR TOTAL	<u>37.50</u>
NORTHWEST		SUPPLIES	127.93
NORTHWEST		EQUIPMENT	93.11
NORTHWEST		EQUIPMENT	1,962.76
		VENDOR TOTAL	<u>2,183.80</u>
ORANGE TREE EMPLOYMENT		BACKGROUND CHECK	77.39
ORANGE TREE EMPLOYMENT		BACKGROUND CHECK	99.96
		VENDOR TOTAL	<u>177.35</u>
OREILLYS		SUPPLIES	19.98
		VENDOR TOTAL	<u>19.98</u>
PARK AVENUE CARWASH		MAINTNENANCE	18.50
		VENDOR TOTAL	<u>18.50</u>
PERFORMANCEFOOD		SUPPLIES	736.80
PERFORMANCEFOOD		SUPPLIES	1,228.00
PERFORMANCEFOOD		SUPPLIES	933.28
PERFORMANCEFOOD		SUPPLIES	884.16
PERFORMANCEFOOD		SUPPLIES	1,048.23
PERFORMANCEFOOD		SUPPLIES	1,379.25
PERFORMANCEFOOD		SUPPLIES	993.06
PERFORMANCEFOOD		SUPPLIES	827.55
PERFORMANCEFOOD		SUPPLIES	219.80
PERFORMANCEFOOD		SUPPLIES	1,464.00
PERFORMANCEFOOD		SUPPLIES	1,054.08
		VENDOR TOTAL	<u>10,768.21</u>
PERMABOUND		BOOKS	846.89
PERMABOUND		BOOKS	1,267.10
PERMABOUND		BOOKS	1,813.48
PERMABOUND		BOOKS	2,321.80
PERMABOUND		BOOKS	1,764.95
		VENDOR TOTAL	<u>8,014.22</u>
PFU AMERICA		SUPPLIES	528.88
PFU AMERICA		SUPPLIES	(30.88)
PFU AMERICA		SUPPLIES	498.00
		VENDOR TOTAL	<u>996.00</u>

PIEDMONT CITY	UTILITIES	1,021.49
	VENDOR TOTAL	<u>1,021.49</u>
PINK CAT STUDIO	SUBSCRIPTION	49.99
	VENDOR TOTAL	<u>49.99</u>
PIZZA RANCH	SUPPLIES	69.66
PIZZA RANCH	SUPPLIES	(4.68)
	VENDOR TOTAL	<u>64.98</u>
QUILL	SUPPLIES	7.55
QUILL	SUPPLIES	7.55
	VENDOR TOTAL	<u>15.10</u>
RASMUSSEN	BOILER REPLACEMENT	387,357.93
RASMUSSEN	REPAIR	1,104.19
	VENDOR TOTAL	<u>388,462.12</u>
RATWIK, ROSZAK & MALONEY	LEGAL SERVICES	474.00
	VENDOR TOTAL	<u>474.00</u>
REFUSE	UTILITIES	204.00
	VENDOR TOTAL	<u>204.00</u>
RHIAN, MELISSA	REFUND	20.20
	VENDOR TOTAL	<u>20.20</u>
RICHTERS	SUPPLIES	89.90
RICHTERS	MAINTENANCE	129.67
RICHTERS	MAINTENANCE	104.87
RICHTERS	MAINTENANCE	823.73
	VENDOR TOTAL	<u>1,148.17</u>
RON CLARK ACADEMY	REGISTRATION	1,075.00
RON CLARK ACADEMY	REGISTRATION	1,075.00
RON CLARK ACADEMY	REGISTRATION	1,075.00
RON CLARK ACADEMY	REGISTRATION	1,075.00
	VENDOR TOTAL	<u>4,300.00</u>
RUNNING	SUPPLIES	30.97
RUNNING	SUPPLIES	15.58
	VENDOR TOTAL	<u>46.55</u>
RUSHMORE EQUIPMENT	RENTAL	411.00
	VENDOR TOTAL	<u>411.00</u>
RUSHMORE OFFICE	SUPPLIES	49.00
	VENDOR TOTAL	<u>49.00</u>

SAFEWAY	SUPPLIES	10.17
	VENDOR TOTAL	<u>10.17</u>
SCHOOL NUTRITION	MEMBERSHIP	57.00
	VENDOR TOTAL	<u>57.00</u>
SCHOOL SPECIALTY	SUPPLIES	169.50
	VENDOR TOTAL	<u>169.50</u>
SCOOPTOWN CAR WASH	MAINTENANCE	100.00
	VENDOR TOTAL	<u>100.00</u>
SCOOPTOWN WASH	MAINTENANCE	15.00
SCOOPTOWN WASH	MAINTENANCE	11.00
	VENDOR TOTAL	<u>26.00</u>
SDAA	REGISTRATION	65.00
	VENDOR TOTAL	<u>65.00</u>
SD RETAILERS	SUPPLIES	1,440.00
	VENDOR TOTAL	<u>1,440.00</u>
SDMEA	REGISTRATION	130.00
SDMEA	REGISTRATION	50.00
SDMEA	REGISTRATION	50.00
SDMEA	REGISTRATION	29.93
	VENDOR TOTAL	<u>259.93</u>
SECRET STORIES	SUBSCRIPTION	114.33
SECRET STORIES	SUBSCRIPTION	33.81
SECRET STORIES	SUBSCRIPTION	50.72
SECRET STORIES	SUBSCRIPTION	61.99
SECRET STORIES	SUBSCRIPTION	78.89
SECRET STORIES	SUBSCRIPTION	45.08
SECRET STORIES	SUBSCRIPTION	2,597.51
SECRET STORIES	SUBSCRIPTION	676.23
	VENDOR TOTAL	<u>3,658.56</u>
SERVALL	LAUNDRY SERVICES	47.06
SERVALL	LAUNDRY SERVICES	268.68
SERVALL	LAUNDRY SERVICES	100.36
SERVALL	LAUNDRY SERVICES	94.50
SERVALL	LAUNDRY SERVICES	84.63
SERVALL	LAUNDRY SERVICES	29.58
SERVALL	LAUNDRY SERVICES	104.73
SERVALL	LAUNDRY SERVICES	63.09
SERVALL	LAUNDRY SERVICES	149.14
SERVALL	LAUNDRY SERVICES	808.42

SERVALL	LAUNDRY SERVICES	21.53
SERVALL	LAUNDRY SERVICES	67.45
SERVALL	LAUNDRY SERVICES	50.71
SERVALL	LAUNDRY SERVICES	84.63
SERVALL	LAUNDRY SERVICES	47.06
SERVALL	LAUNDRY SERVICES	268.68
SERVALL	LAUNDRY SERVICES	100.36
SERVALL	LAUNDRY SERVICES	94.50
SERVALL	LAUNDRY SERVICES	84.63
SERVALL	LAUNDRY SERVICES	29.58
SERVALL	LAUNDRY SERVICES	34.51
SERVALL	LAUNDRY SERVICES	63.09
SERVALL	LAUNDRY SERVICES	149.14
SERVALL	LAUNDRY SERVICES	882.80
SERVALL	LAUNDRY SERVICES	20.32
SERVALL	LAUNDRY SERVICES	67.45
SERVALL	LAUNDRY SERVICES	50.71
SERVALL	LAUNDRY SERVICES	84.63
SERVALL	LAUNDRY SERVICES	268.68
VENDOR TOTAL		<u>4,220.65</u>

SHERATON HOTEL	TRAVEL	286.00
SHERATON HOTEL	TRAVEL	286.00
SHERATON HOTEL	TRAVEL	286.00
SHERATON HOTEL	TRAVEL	286.00
SHERATON HOTEL	TRAVEL	429.00
SHERATON HOTEL	TRAVEL	429.00
VENDOR TOTAL		<u>2,002.00</u>

SHERWIN WILLIAMS	SUPPLIES	132.30
VENDOR TOTAL		<u>132.30</u>

HEALTH & PHYSICAL EDU	REGISTRATION	170.00
VENDOR TOTAL		<u>170.00</u>

SOLAR SOUND	SUPPLIES	497.70
VENDOR TOTAL		<u>497.70</u>

SOLUTION TREE	REGISTRATION	799.00
VENDOR TOTAL		<u>799.00</u>

SPEEDY LUBE	MAINTENANCE	119.97
SPEEDY LUBE	MAINTENANCE	57.98
SPEEDY LUBE	MAINTENANCE	64.48
VENDOR TOTAL		<u>242.43</u>

ST THOMAS MORE SCHOOL	REGISTRATION	72.00
VENDOR TOTAL		<u>72.00</u>

STAPLES	SUPPLIES	295.50
STAPLES	SUPPLIES	2,979.20
VENDOR TOTAL		<u>3,274.70</u>

STEC'S ADVERTISING	SUPPLIES	520.52
	VENDOR TOTAL	<u>520.52</u>
STEVEN WEISS MUSIC	SUPPLIES	52.95
STEVEN WEISS MUSIC	SUPPLIES	41.44
STEVEN WEISS MUSIC	SUPPLIES	41.44
	VENDOR TOTAL	<u>135.83</u>
STRAIGHT TALK	SUPPLIES	37.06
	VENDOR TOTAL	<u>37.06</u>
STRYKE SECURITY	TECH SUPPLIES	370.00
	VENDOR TOTAL	<u>370.00</u>
STURGIS COFFEE	SUPPLIES	84.91
	VENDOR TOTAL	<u>84.91</u>
STURGIS MOTORSPORTS	REPAIR	149.51
	VENDOR TOTAL	<u>149.51</u>
STURGIS CITY	UTILITIES	303.79
STURGIS CITY	UTILITIES	1,438.19
STURGIS CITY	UTILITIES	49.18
STURGIS CITY	UTILITIES	2,431.20
STURGIS CITY	UTILITIES	2,728.44
STURGIS CITY	UTILITIES	286.35
	VENDOR TOTAL	<u>7,750.37</u>
SUN LIFE	INSURANCE	3,955.20
	VENDOR TOTAL	<u>3,955.20</u>
SUPER 8	TRAVEL	672.36
	VENDOR TOTAL	<u>672.36</u>
SUPERIOR	PORTA POTTIES	400.00
SUPERIOR	PORTA POTTIES	1,080.00
	VENDOR TOTAL	<u>1,480.00</u>
SUPPLY HOUSE	EQUIPMENT	125.95
	VENDOR TOTAL	<u>125.95</u>
SYNCHRONY BANK	SUPPLIES	216.50
SYNCHRONY BANK	SUPPLIES	13.96
SYNCHRONY BANK	EQUIPMENT	59.76
SYNCHRONY BANK	SUPPLIES	40.14
SYNCHRONY BANK	SUPPLIES	13.98
SYNCHRONY BANK	SUPPLIES	15.98

SYNCHRONY BANK	SUPPLIES	101.86
SYNCHRONY BANK	SUPPLIES	50.94
SYNCHRONY BANK	SUPPLIES	80.92
SYNCHRONY BANK	EQUIPMENT	59.90
SYNCHRONY BANK	SUPPLIES	2.18
SYNCHRONY BANK	SUPPLIES	21.96
SYNCHRONY BANK	SUPPLIES	23.96
SYNCHRONY BANK	SUPPLIES	242.58
SYNCHRONY BANK	SUPPLIES	11.98
SYNCHRONY BANK	SUPPLIES	174.36
SYNCHRONY BANK	SUPPLIES	11.98
	VENDOR TOTAL	<u>1,416.80</u>
TARGET	SUPPLIES	40.00
TARGET	SUPPLIES	40.00
	VENDOR TOTAL	<u>80.00</u>
TPT	SUBSCRIPTION	15.93
	VENDOR TOTAL	<u>15.93</u>
TEMPTECH	REPAIR BLOWER MOTOR	2,755.11
	VENDOR TOTAL	<u>2,755.11</u>
TOM'S	SUPPLIES	449.85
	VENDOR TOTAL	<u>449.85</u>
TOOHEY, CHRISTINE	MILEAGE	399.32
	VENDOR TOTAL	<u>399.32</u>
TORMACH	SUPPLIES	239.76
	VENDOR TOTAL	<u>239.76</u>
UBER	TRAVEL	90.97
UBER	TRAVEL	120.76
	VENDOR TOTAL	<u>271.17</u>
UNITED AIRLINES	TRAVEL	637.95
UNITED AIRLINES	TRAVEL	637.95
	VENDOR TOTAL	<u>1,275.90</u>
US BANK	COPIER LEASE	5,749.69
	VENDOR TOTAL	<u>5,749.69</u>
VAMC	UTILITIES	374.72
	VENDOR TOTAL	<u>374.72</u>
VERIZON	HOT SPOT	22.53
VERIZON	HOT SPOT	22.53
	VENDOR TOTAL	<u>45.06</u>

VISIBLE DIFFERENCE JANITORIAL	CONTRACTED CLEANING	13,789.10
	VENDOR TOTAL	<u>13,789.10</u>
WALMART	SUPPLIES	119.47
WALMART	SUPPLIES	89.00
WALMART	SUPPLIES	178.00
	VENDOR TOTAL	<u>1,202.58</u>
WATERTREE WATER	REPAIR	318.59
	VENDOR TOTAL	<u>318.59</u>
WELLMARK	INSURANCE	231,999.00
	VENDOR TOTAL	<u>231,999.00</u>
WEST RIVER	UTILITIES	83.85
WEST RIVER	UTILITIES	387.81
WEST RIVER	UTILITIES	126.28
WEST RIVER	UTILITIES	261.68
WEST RIVER	UTILITIES	72.47
	VENDOR TOTAL	<u>932.09</u>
WESTIN	TRAVEL	1,990.71
WESTIN	TRAVEL	(492.75)
	VENDOR TOTAL	<u>1,497.96</u>
WEX	FUEL	4,125.75
	VENDOR TOTAL	<u>4,125.75</u>
WW CITY WATER	UTILITIES	96.48
	VENDOR TOTAL	<u>96.48</u>
WOODWORKERS	SUPPLIES	152.65
	VENDOR TOTAL	<u>152.65</u>

GENERAL FUNDS	\$	613,683.31
CAPITAL OUTLAY	\$	421,566.29
SPECIAL SERVICES	\$	103,028.86
FOOD SERVICE	\$	88,867.23
ENTERPRISE	\$	<u>3,757.47</u>
TOTAL EXPENDITURES	\$	1,230,903.16

Coaches (7-12) - 2024-2025 School Year as of 12/5/2024

Girls Soccer		Boys Basketball	
	Name		Name
Head Coach	Paul Smith	Head Coach	Dan Skinner
Assistant Coach	Alexa Buckley	Assistant Coach	Pat Cass
Volunteer Coach	Riley Burke	Assistant Coach	Vonsinh Sayaloune
Boys Soccer		Volunteer Coach	
	Name		
Head Coach	Tyler Louder	Volunteer Coach	Nick Nagel
Assistant Coach	Bryan Tweedy	Volunteer Coach	Jake Killinger
Volunteer Coach	Kale Dennis	SWMS Coach - 8A	Mikayla Wilson
Cross Country		SWMS Coach - 8B	
	Name		
Head Coach	Blake Proefrock	SWMS Coach - 7A	Carsey Clement
Assistant Coach	Scott Peterson	SWMS Coach - 7B	
SWMS Head	Kristin Cammack	SBMS Coach - 8A	Renee Harringer
SWMS Asst.	Taylor Trohkimoinen	SBMS Coach - 8B	Billy Carpenter
SBMS Head	Cooper Stanforth	SBMS Coach - 7A	Keenan Justice
SBMS Asst.	Kattie Bland	SBMS Coach - 7B	Colton Juso
Cheer		Girls Basketball	
	Name		Name
Head Coach	Brooke Wuebben	Head Coach	Courtney Pool
Assistant Coach	Rachel Neuschwander	Assistant Coach	Josie Dirksen
Volunteer Coach	Mercedeses Vander Wal	Assistant Coach	Lexi Long
Boys Golf		SWMS Coach - 8A	
	Name		
Head Coach	Steve Keszler	SWMS Coach - 8B	Taylor Tronkimoinen
Volunteer Coach	Dana Limbo	SWMS Coach - 7A	Carsey Clement
Volleyball		SWMS Coach - 7B	
	Name		
Head Coach	Timmi Lewis	SBMS Coach - 8A	Alexa Buckley
Assistant Coach - JV	Katie O'Boyle	SBMS Coach - 8B	Cami Wenk
Assistant Coach - C/9th	Alicia Pennel	SBMS Coach - 7A	Billy Carpenter
Volunteer Coach		SBMS Coach - 7B	Colton Juso
SWMS Coach - 8A	Roxy Murphy	Wrestling	
SWMS Coach - 8B	Twyla Barden		Name
SWMS Coach - 7A	Ashley Abell	Head Coach	Mike Abell
SWMS Coach - 7B	Taylor Erlenbusch	Assistant Coach	Steve Keszler
SBMS Coach - 7A	Darla Aspen	Assistant Coach	Jason Schlichtemeier
SBMS Coach - 7B	Megan Burgner	Assistant Coach	Bryce Leonhardt
SBMS Coach - 8A	Kylie Farrar	Assistant Coach	Rance Sivertsen
SBMS Coach - 8B		Volunteer Coach	Ashley Abell
		Volunteer Coach	Kyler Henderson
		Volunteer Coach	Zak Juelfs
Football		Volunteer Coach	
	Name		
Head Coach	Chris Koletzky	Volunteer Coach	Daren Snyder
Assistant Coach	Ward Anderson	SWMS Head	Jason Schlichtemeier
Assistant Coach	Tyler Lewis	SWMS Asst.	Bryce Leonhardt
Assistant Coach	Dan Graf	SBMS Head	Anson Juelfs
Assistant Coach	Pat Cass	SBMS Asst.	Tyler Lewis
Assistant Coach	Shane Whidby	SBMS Volunteer	Edward Heisinger
Assistant Coach	Coleman Johnson	Track	
Assistant Coach	Justin Burnham		Name
		Head Coach	Blake Proefrock

Volunteer Coach			Assistant Coach	Scott Peterson
Volunteer Coach	Tom Donney		Assistant Coach	Shane Whidby
Volunteer Coach	Dusty Hess		Assistant Coach	Chris Koletzky
Volunteer Coach	Brian Jost		Assistant Coach	Ward Anderson
SWMS Coach - 8	Rex Schrock		Assistant Coach	Kristi Cammack
SWMS Coach - 8	Jon Pierson		Volunteer Coach	Chad Hedderman
SWMS Coach - 7	Mike Abell		Volunteer Coach	Mike Brant
SWMS Coach - 7	Jason Schlichtemeier		SWMS Head	Dan Skinner
SBMS Coach - 8			SWMS Asst.	Mike Abell
SBMS Coach - 8	Cody Uran		SWMS Asst.	Ashley Abell
SBMS Coach - 7	Keenan Justice		SWMS Asst.	Josie Dirksen
SBMS Coach - 7	Ethan Fritel		SWMS Asst.	
Debate	Name		SWMS Volunteer	Scottie Bruch
Head Coach			SBMS Head	Cooper Stanforth
Assistant Coach	Tamara Voight		SBMS Asst.	Kylie Farrar
SWMS Coach	Megan Oviatt		SBMS Asst.	Katie O'Boyle
SBMS Coach	Kelsey Ruff		SBMS Asst.	Courtney Pitsor
Oral Interp	Name		SBMS Asst.	Kattie Bland
Head Coach	Jenece Holzbauer		Girls Golf	Name
SWMS Coach	-		Head Coach	Steve Keszler
SBMS Coach	-		Assistant Coach	
Band	Name		Girls Softball	Name
Head Director	Emily Young		Head Coach	Kayleen Selfridge
SWMS/SBMS	Gary Nelson		Assistant Coach	
Chorus	Name			
Head Director	Jennifer Loftin		Junior Class Advisors	
SWMS/SBMS	Hillary Hill		Split	Vanessa Bridges
Drama	Name		Split	Jennifer Loftin
Head Director	Shawntera Kennedy		Senior Class Advisors	
Volunteer Coach	Teresa Bartlett		Split	Stephanie Kaufman
SWMS Director	Hillary Hill		Split	Kari Van Zee
SWMS Asst. Director	Gina Soriano		Split	Jenece Holzbauer
SBMS Director	Carol Waider			
SBMS Asst. Director	Katie Harrington			
Yearbook	Name		Rural Volleyball	
Head Advisor	Shanna Dschaak		Head Coach	Amy Wilcox
SWMS Advisor	Kristi Cammack		Asst Coach	Cassie Rhoden
SBMS Advisor	Cami Wenk		Rural Basketball	
Journalism	Name		Coach	Jade Keffeler
Head Advisor	Shane Whidby		Coach	Kaitlyn Keffeler
FFA	Name		Coach	Trent Schuelke
Head Advisor	Stran Holben		Coach	JJ Elshere
Volunteer Coach	Sidney Peterson		Coach	Dusty Hatch
Student Council	Name		Coach	Chase Arneson
Head Advisor	Matt Mott		Rural Track	
SWMS Advisor	Kristi Cammack/Mikayla Wilson		Head Coach	Lexi Long

SBMS Advisor	Jimi Olson/Grace Steinley			
Knowledge Bowl	Name		Special Olympics	
Head Advisor	Jean Karsten		Head Coach	Carmen Scarborough
SWMS Advisor	Tammy Neilan		Asst Coach	Macenzie Ramola
SBMS Advisor	Tiana Kassis			
Prostart	Name			
Head Advisor	Mica Sulzbach-Bataille			
FCCLA				
Head Advisor	Kari Van Zee			
Volunteer Coach	Lorrae Aker			
Volunteer Coach	Catherine Yaw			

MEADE SCHOOL DISTRICT NO. 46-1

Financial Statements

June 30, 2024



Meade School District No. 46-1
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June 30, 2024

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Independent Auditor's Report

School Board
Meade School District No. 46-1
Meade County, South Dakota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Meade School District No. 46-1 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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 information of the District, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our 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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 GAS, 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain 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 information, Schedule of the District's Proportionate Share of the Net Pension Liability (Asset), Schedule of Pension Contributions, and Notes to Required Supplementary Information 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 which 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.

Management has omitted management’s discussion and analysis 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 which 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The list of School District Officials is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The list of School District 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 December 9, 2024 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota

December 9, 2024

BASIC FINANCIAL STATEMENTS

Meade School District No. 46-1
Statement of Net Position
June 30, 2024

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 18,456,939	\$ 579,833	\$ 19,036,772
Taxes Receivable - Current	9,388,907	-	9,388,907
Taxes Receivable - Delinquent	92,921	-	92,921
Due from Other Governments	507,761	2,447	510,208
Inventories	<u>21,212</u>	<u>44,250</u>	<u>65,462</u>
	<u>28,467,740</u>	<u>626,530</u>	<u>29,094,270</u>
Capital Assets:			
Land	2,974,059	-	2,974,059
Buildings	68,947,989	-	68,947,989
Improvements	2,335,338	-	2,335,338
Equipment	3,305,101	1,933,833	5,238,934
Right of Use Assets - Leased Equipment	1,912,078	-	1,912,078
Construction in Progress	6,300,623	-	6,300,623
Less: Accumulated Depreciation	<u>(28,815,679)</u>	<u>(1,040,047)</u>	<u>(29,855,726)</u>
Total Capital Assets, Net of Depreciation	<u>56,959,509</u>	<u>893,786</u>	<u>57,853,295</u>
Restricted Assets:			
Net Pension Assets	61,721	2,395	64,116
Cash Restricted for Debt Service	5,079,227	-	5,079,227
Cash Restricted for Construction	<u>4,850</u>	<u>-</u>	<u>4,850</u>
Total Restricted Assets	<u>5,145,798</u>	<u>2,395</u>	<u>5,148,193</u>
TOTAL ASSETS	<u>90,573,047</u>	<u>1,522,711</u>	<u>92,095,758</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension-related Deferred Outflows	<u>5,357,346</u>	<u>207,879</u>	<u>5,565,225</u>
LIABILITIES			
Accounts Payable	74,336	373	74,709
Contracts Payable	2,079,463	-	2,079,463
Payroll Liabilities	453,917	62,332	516,249
Unearned Revenue	-	156,880	156,880
Accrued Interest	327,843	-	327,843
Long-term Liabilities:			
Due Within One Year	3,053,896	24,840	3,078,736
Due in More than One Year	<u>27,523,614</u>	<u>11,742</u>	<u>27,535,356</u>
TOTAL LIABILITIES	<u>33,513,069</u>	<u>256,167</u>	<u>33,769,236</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Net Position (Continued)
June 30, 2024

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Future Periods	10,265,128	-	10,265,128
Pension-related Deferred Inflows	<u>3,094,916</u>	<u>120,091</u>	<u>3,215,007</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>13,360,044</u>	<u>120,091</u>	<u>13,480,135</u>
NET POSITION			
Net Investment in Capital Assets	27,064,762	893,786	27,958,548
Restricted:			
Capital Outlay	7,947,056	-	7,947,056
Special Education	1,395,824	-	1,395,824
Debt Service	5,079,227	-	5,079,227
Proportionate Share of Net Pension	2,324,151	90,183	2,414,334
Unrestricted	<u>5,246,260</u>	<u>370,363</u>	<u>5,616,623</u>
TOTAL NET POSITION	<u>\$ 49,057,280</u>	<u>\$ 1,354,332</u>	<u>\$ 50,411,612</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Activities
For the 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	Primary Government		
					Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES							
Instruction	\$ 18,557,487	\$ -	\$ 1,714,750	\$ -	\$ (16,842,737)	\$ -	\$ (16,842,737)
Support Services	14,460,540	106,454	326,080	250,175	(13,777,831)	-	(13,777,831)
Community Services	6,148	-	-	-	(6,148)	-	(6,148)
Cocurricular Activities	1,091,816	61,851	-	-	(1,029,965)	-	(1,029,965)
Interest on Long-term Debt *	985,739	-	-	-	(985,739)	-	(985,739)
Total Governmental Activities	<u>35,101,730</u>	<u>168,305</u>	<u>2,040,830</u>	<u>250,175</u>	<u>(32,642,420)</u>	<u>-</u>	<u>(32,642,420)</u>
BUSINESS-TYPE ACTIVITIES							
Food Service	1,854,540	709,635	733,374	-	-	(411,531)	(411,531)
Concessions	191,569	227,092	-	-	-	35,523	35,523
Total Business-type Activities	<u>2,046,109</u>	<u>936,727</u>	<u>733,374</u>	<u>-</u>	<u>-</u>	<u>(376,008)</u>	<u>(376,008)</u>
Total Primary Government	<u>\$ 37,147,839</u>	<u>\$ 1,105,032</u>	<u>\$ 2,774,204</u>	<u>\$ 250,175</u>	<u>(32,642,420)</u>	<u>(376,008)</u>	<u>(33,018,428)</u>
GENERAL REVENUES							
Taxes:							
Property Taxes					20,173,824	-	20,173,824
Gross Receipts Taxes					220,668	-	220,668
Revenue from State Sources:							
State Aid					12,647,794	-	12,647,794
Other					13,975	-	13,975
Revenue from Federal Sources					78,268	-	78,268
Revenue from Intermediate Sources					363,786	-	363,786
Unrestricted Investment Earnings					827,994	21,503	849,497
Other General Revenues					123,055	-	123,055
Compensation for Loss of Capital Assets					518,370	-	518,370
Interest Rebate					389,544	-	389,544
Transfers					-	501,641	501,641
Total General Revenues					<u>35,357,278</u>	<u>523,144</u>	<u>35,880,422</u>
CHANGE IN NET POSITION					2,714,858	147,136	2,861,994
NET POSITION - BEGINNING, AS PREVIOUSLY REPORTED					46,676,034	1,213,019	47,889,053
RESTATEMENT OF NET POSITION					<u>(333,612)</u>	<u>(5,823)</u>	<u>(339,435)</u>
NET POSITION - BEGINNING, AS RESTATED					<u>46,342,422</u>	<u>1,207,196</u>	<u>47,549,618</u>
NET POSITION - ENDING					<u>\$ 49,057,280</u>	<u>\$ 1,354,332</u>	<u>\$ 50,411,612</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.

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Balance Sheet - Governmental Funds
June 30, 2024

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Capital Project Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 8,022,504	8,464,224	\$ 1,970,211	\$ -	\$ -	\$ -	\$ 18,456,939
Taxes Receivable, Current	4,630,929	2,916,772	1,841,206	-	-	-	9,388,907
Taxes Receivable, Delinquent	48,810	27,994	16,117	-	-	-	92,921
Due from Other Governments	454,832	-	52,929	-	-	-	507,761
Inventory of Supplies	21,212	-	-	-	-	-	21,212
Restricted Assets:							
Cash Restricted for Debt Service	-	-	-	4,525,978	-	553,249	5,079,227
Cash Restricted for Construction	-	4,850	-	-	-	-	4,850
TOTAL ASSETS	<u>\$ 13,178,287</u>	<u>\$ 11,413,840</u>	<u>\$ 3,880,463</u>	<u>\$ 4,525,978</u>	<u>\$ -</u>	<u>\$ 553,249</u>	<u>\$ 33,551,817</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Balance Sheet - Governmental Funds (Continued)
June 30, 2024

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Capital Project Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ 16,536	\$ 13,941	\$ 43,859	\$ -	\$ -	\$ -	\$ 74,336
Contracts Payable	1,714,557	-	364,906	-	-	-	2,079,463
Payroll Liabilities	374,931	-	78,986	-	-	-	453,917
Total Liabilities	<u>2,106,024</u>	<u>13,941</u>	<u>487,751</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,607,716</u>
Deferred Inflows of Resources:							
Property Taxes Levied for Future Periods	5,143,240	3,125,000	1,996,888	-	-	-	10,265,128
Property Taxes Received Outside the Period of Availability	46,776	26,686	14,380	-	-	-	87,842
Total Deferred Inflows of Resources	<u>5,190,016</u>	<u>3,151,686</u>	<u>2,011,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,352,970</u>
Fund Balances:							
Nonspendable:							
Inventory	21,212	-	-	-	-	-	21,212
Restricted:							
For Capital Outlay	-	8,248,213	-	-	-	-	8,248,213
For Special Education	-	-	1,381,444	-	-	-	1,381,444
For Debt Service	-	-	-	4,525,978	-	553,249	5,079,227
Unassigned	5,861,035	-	-	-	-	-	5,861,035
Total Fund Balances	<u>5,882,247</u>	<u>8,248,213</u>	<u>1,381,444</u>	<u>4,525,978</u>	<u>-</u>	<u>553,249</u>	<u>20,591,131</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 13,178,287</u>	<u>\$ 11,413,840</u>	<u>\$ 3,880,463</u>	<u>\$ 4,525,978</u>	<u>\$ -</u>	<u>\$ 553,249</u>	<u>\$ 33,551,817</u>

The accompanying notes are an integral part of this statement.

**Meade School District No. 46-1
Reconciliation of the Governmental Funds Balance
Sheet to the Statement of Net Position
June 30, 2024**

Total Fund Balances - Governmental Funds	\$ 20,591,131
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital and intangible assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	56,959,509
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
General Obligation Debt, Net of Unamortized Premiums	(28,444,003)
Lease Obligations	(1,450,745)
Compensated Absences	(682,762)
Accrued interest payable is not recorded in the funds but is accrued in the Statement of Net Position.	(327,843)
Assets not available to pay for current period expenditures are deferred in the governmental funds. Assets at year-end consist of:	
Delinquent Property Taxes Receivable	87,842
Net pension asset reported in the governmental activities is not an available financial resource and, therefore, is not reported in the funds.	61,721
Pension-related deferred outflows are components of pension liability (asset), and changes are not reported in the funds.	5,357,346
Pension-related deferred inflows are components of pension liability (asset), and changes are not reported in the funds.	<u>(3,094,916)</u>
Net Position - Governmental Activities	<u>\$ 49,057,280</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2024

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Capital Project Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Revenue from Local Sources:							
Taxes:							
Ad Valorem Taxes	\$ 9,784,246	\$ 6,339,191	\$ 3,888,281	\$ -	\$ -	\$ -	\$ 20,011,718
Prior Year Ad Valorem	44,735	28,035	16,536	-	-	-	89,306
Tax Deed Revenues	21,084						21,084
Gross Receipts Taxes	220,668	-	-	-	-	-	220,668
Penalties and Interest on Taxes	24,512	9,867	5,891	-	-	-	40,270
Revenue in Lieu of Taxes	11,609						11,609
Earnings on Deposits	179,300	393,782	32,221	209,472	-	13,219	827,994
Cocurricular Activities:							
Admissions	57,993	-	-	-	-	-	57,993
Other	3,858	-	-	-	-	-	3,858
Other Revenues from Local Sources:							
Rentals	28,720	-	-	-	-	-	28,720
Contributions	60,186	7,440	1,959	-	-	-	69,585
Services Provided Other School Districts	36,000						36,000
Medicaid Fees	3,296	-	38,438	-	-	-	41,734
Other	107,239	1,751	2,456	-	-	-	111,446
Total Revenue from Local Sources	<u>10,583,446</u>	<u>6,780,066</u>	<u>3,985,782</u>	<u>209,472</u>	<u>-</u>	<u>13,219</u>	<u>21,571,985</u>
Revenue from Intermediate Sources:							
County Sources:							
County Apportionment	<u>363,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>363,786</u>
Revenue from State Sources:							
Grants-in-aid:							
Unrestricted Grants-in-aid	11,665,211	-	1,008,123	-	-	-	12,673,334
Restricted Grants-in-aid	17,145	-	755	-	-	-	17,900
Total Revenue from State Sources	<u>11,682,356</u>	<u>-</u>	<u>1,008,878</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,691,234</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Continued)
For the Year Ended June 30, 2024

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Capital Project Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
Revenue from Federal Sources:							
Grants-in-aid:							
Unrestricted Grants-in-aid Received from Federal Government Through State	43,739	-	-	-	-	-	43,739
Unrestricted Grants-in-aid Received from Federal Government Through an Intermediate Source	34,529	-	-	-	-	-	34,529
Restricted Grants-in-aid Received from Federal Government Through State	1,209,499	261,226	721,230	-	-	-	2,191,955
Total Revenue from Federal Sources	<u>1,287,767</u>	<u>261,226</u>	<u>721,230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,270,223</u>
TOTAL REVENUES	<u>23,917,355</u>	<u>7,041,292</u>	<u>5,715,890</u>	<u>209,472</u>	<u>-</u>	<u>13,219</u>	<u>36,897,228</u>
EXPENDITURES							
Instructional Services:							
Regular Programs:							
Elementary	5,792,264	192,521	-	-	-	-	5,984,785
Middle School	3,631,557	63,680	-	-	-	-	3,695,237
High School	3,241,996	129,506	-	-	-	-	3,371,502
Other Regular Programs	27,789	-	-	-	-	-	27,789
Special Programs:							
Gifted and Talented	71,130	-	-	-	-	-	71,130
Programs for Special Education	-	-	4,049,209	-	-	-	4,049,209
Culturally Different	25,850	-	-	-	-	-	25,850
Educationally Deprived	698,397	-	-	-	-	-	698,397
Total Instructional Services	<u>13,488,983</u>	<u>385,707</u>	<u>4,049,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,923,899</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Continued)
For the Year Ended June 30, 2024

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Capital Project Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
Support Services:							
Pupils:							
Attendance and Social Work	69,644	-	-	-	-	-	69,644
Guidance	716,524	-	-	-	-	-	716,524
Health Service	224,039	-	68,258	-	-	-	292,297
Psychological	-	-	323,692	-	-	-	323,692
Speech	-	-	595,938	-	-	-	595,938
Student Therapy	-	-	162,165	-	-	-	162,165
Instructional Staff:							
Improvement of Instruction	173,455	-	6,049	-	-	-	179,504
Educational Media	486,482	63,410	-	-	-	-	549,892
General Administration:							
Board of Education	539,098	-	-	-	-	-	539,098
Executive Administration	286,822	803	-	-	-	-	287,625
School Administration:							
Office of Principal	1,601,908	55,896	-	-	-	-	1,657,804
Other	168,289	1,440	-	-	-	-	169,729
Business:							
Fiscal Services	430,327	1,606	-	-	-	-	431,933
Facilities Acquisition and Construction	-	232,751	-	-	700,694	-	933,445
Operation and Maintenance of Plant	3,286,958	582,488	-	-	-	-	3,869,446
Pupil Transportation	1,503,201	-	-	-	-	-	1,503,201
Other	198,886	-	-	-	-	-	198,886
Special Education:							
Administration Costs	-	10,266	297,857	-	-	-	308,123
Transportation Costs	-	-	17,651	-	-	-	17,651
Other	-	-	2,704	-	-	-	2,704
Total Support Services	<u>9,685,633</u>	<u>948,660</u>	<u>1,474,314</u>	<u>-</u>	<u>700,694</u>	<u>-</u>	<u>12,809,301</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Continued)
For the Year Ended June 30, 2024

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Capital Project Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
Community Services							
Custody and Care of Children	6,148	-	-	-	-	-	6,148
Debt Services	-	3,321,522	-	283,160	-	-	3,604,682
Cocurricular Activities:							
Male Activities	204,257	21,440	-	-	-	-	225,697
Female Activities	131,717	8,065	-	-	-	-	139,782
Transportation	187,820	-	-	-	-	-	187,820
Combined Activities	489,004	33,704	-	-	-	-	522,708
Total Cocurricular Activities	1,012,798	63,209	-	-	-	-	1,076,007
Capital Outlay	-	2,274,026	-	-	6,155,906	-	8,429,932
TOTAL EXPENDITURES	24,193,562	6,993,124	5,523,523	283,160	6,856,600	-	43,849,969
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(276,207)	48,168	192,367	(73,688)	(6,856,600)	13,219	(6,952,741)
OTHER FINANCING SOURCES							
Transfers In	-	-	-	586,190	6,856,600	40,000	7,482,790
Transfers Out	-	(7,482,790)	-	-	-	-	(7,482,790)
Sale of Surplus Property	3,704	511,797	-	-	-	-	515,501
Interest Rebate	-	389,544	-	-	-	-	389,544
Proceeds of Long-term Debt Issued	-	1,912,157	-	-	-	-	1,912,157
TOTAL OTHER FINANCING SOURCES	3,704	(4,669,292)	-	586,190	6,856,600	40,000	2,817,202
NET CHANGE IN FUND BALANCES	(272,503)	(4,621,124)	192,367	512,502	-	53,219	(4,135,539)
FUND BALANCE - BEGINNING	6,154,750	12,869,337	1,189,077	4,013,476	-	500,030	24,726,670
FUND BALANCE - ENDING	\$ 5,882,247	\$ 8,248,213	\$ 1,381,444	\$ 4,525,978	\$ -	\$ 553,249	\$ 20,591,131

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ (4,135,539)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	6,315,401
Governmental funds report proceeds from the sale of capital assets, while the Statement of Activities reports gains and losses on disposals.	(3,120)
The recognition of revenues in the governmental funds differs from the recognition in the governmental activities in the fact that revenue accruals in the fund financial statements require the amounts to be "available."	11,446
Governmental funds reflect as other financing sources and expenditures the impacts of direct financing lease arrangements while the Statement of Activities reflects these changes in assets and liabilities.	(1,444,805)
Governmental funds do not reflect the change in compensated absences, but the Statement of Activities reflects the change in these accruals through expenses.	2,318
Some expenses, such as accrued interest payable reported in the Statement of Activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	20,273
Amortization of premiums is reported in the Statement of Activities as a reduction of interest expense but is not reported in the governmental funds.	37,206
Repayment of general obligation debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	2,100,130
Pension expenses in the Statement of Activities that do not require current financial resources are not reported as expenditures in the funds.	<u>(188,452)</u>
Change in Net Position of Governmental Activities	<u>\$ 2,714,858</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Net Position - Proprietary Funds
June 30, 2024

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 424,453	\$ 155,380	\$ 579,833
Due From Other Governments	2,447	-	2,447
Inventory of Stores Purchased for Resale	44,250	-	44,250
Total Current Assets	<u>471,150</u>	<u>155,380</u>	<u>626,530</u>
Noncurrent Assets:			
Machinery and Equipment	1,933,833	-	1,933,833
Less Accumulated Depreciation	<u>(1,040,047)</u>	<u>-</u>	<u>(1,040,047)</u>
Total Noncurrent Assets	<u>893,786</u>	<u>-</u>	<u>893,786</u>
Restricted Asset:			
Net Pension Asset	<u>2,199</u>	<u>196</u>	<u>2,395</u>
TOTAL ASSETS	<u>1,367,135</u>	<u>155,576</u>	<u>1,522,711</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension-related Deferred Outflows	<u>190,878</u>	<u>17,001</u>	<u>207,879</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>190,878</u>	<u>17,001</u>	<u>207,879</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	231	142	373
Unearned Revenue	156,880	-	156,880
Accrued Leave Payable	24,840	-	24,840
Payroll Deductions and Employer Matching Payable	<u>62,332</u>	<u>-</u>	<u>62,332</u>
Total Current Liabilities	<u>244,283</u>	<u>142</u>	<u>244,425</u>
Noncurrent Liabilities:			
Accrued Leave Payable	<u>11,742</u>	<u>-</u>	<u>11,742</u>
TOTAL LIABILITIES	<u>256,025</u>	<u>142</u>	<u>256,167</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Net Position - Proprietary Funds (Continued)
June 30, 2024

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
DEFERRED INFLOWS OF RESOURCES			
Pension-related Deferred Inflows	110,270	9,821	120,091
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>110,270</u>	<u>9,821</u>	<u>120,091</u>
NET POSITION			
Net Investment in Capital Assets	893,786	-	893,786
Restricted, Net Pension	82,807	7,376	90,183
Unrestricted	215,125	155,238	370,363
TOTAL NET POSITION	<u>\$ 1,191,718</u>	<u>\$ 162,614</u>	<u>\$ 1,354,332</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Revenues, Expenses and Changes in Fund
Net Position - Proprietary Funds
For the Year Ended June 30, 2024

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
OPERATING REVENUE			
Sales:			
Food and Drink	\$ 709,635	\$ 118,861	\$ 828,496
Other	-	108,231	108,231
Total Operating Revenue	<u>709,635</u>	<u>227,092</u>	<u>936,727</u>
OPERATING EXPENSES			
Salaries	689,905	74,557	764,462
Employee Benefits	199,018	16,002	215,020
Purchased Services	61,725	1,685	63,410
Supplies	54,301	99,324	153,625
Cost of Sales - Purchased Food	671,783	-	671,783
Cost of Sales - Donated Food	49,183	-	49,183
Depreciation	128,624	-	128,624
Total Operating Expenses	<u>1,854,539</u>	<u>191,568</u>	<u>2,046,107</u>
OPERATING INCOME (LOSS)	<u>(1,144,904)</u>	<u>35,524</u>	<u>(1,109,380)</u>
NONOPERATING REVENUE			
Local Sources:			
Interest Earned	18,512	2,989	21,501
State Sources:			
Cash Reimbursements	3,323	-	3,323
Supply Chain Grants	45,978	-	45,978
Federal Sources:			
Cash Reimbursements	634,890	-	634,890
Donated Food	49,183	-	49,183
Total Nonoperating Revenue	<u>751,886</u>	<u>2,989</u>	<u>754,875</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	<u>(393,018)</u>	<u>38,513</u>	<u>(354,505)</u>
CAPITAL CONTRIBUTIONS			
Capital Contributions	<u>501,641</u>	<u>-</u>	<u>501,641</u>
CHANGE IN NET POSITION	108,623	38,513	147,136
NET POSITION - BEGINNING, AS PREVIOUSLY REPORTED	1,088,918	124,101	1,213,019
RESTATEMENT OF NET POSITION	<u>(5,823)</u>	<u>-</u>	<u>(5,823)</u>
NET POSITION - BEGINNING, AS RESTATED	<u>1,083,095</u>	<u>124,101</u>	<u>1,207,196</u>
NET POSITION - ENDING	<u>\$ 1,191,718</u>	<u>\$ 162,614</u>	<u>\$ 1,354,332</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Cash Flows - Proprietary Funds
For the Year Ended June 30, 2024

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
CASH FLOWS PROVIDED (USED)			
BY OPERATING ACTIVITIES			
Receipts from Customers	\$ 730,996	\$ 227,093	\$ 958,089
Payments to Suppliers	(810,883)	(100,868)	(911,751)
Payments to Employees	(877,107)	(98,322)	(975,429)
Net Cash Provided (Used) by Operating Activities	<u>(956,994)</u>	<u>27,903</u>	<u>(929,091)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating Subsidies	<u>684,191</u>	<u>-</u>	<u>684,191</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES			
Purchases of Machinery and Equipment	<u>(190,581)</u>	<u>-</u>	<u>(190,581)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Earnings	<u>18,512</u>	<u>2,989</u>	<u>21,501</u>
Net Cash Provided (Used) by Investing Activities	<u>18,512</u>	<u>2,989</u>	<u>21,501</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(444,872)	30,892	(413,980)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>869,325</u>	<u>124,488</u>	<u>993,813</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 424,453</u>	<u>\$ 155,380</u>	<u>\$ 579,833</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Cash Flows - Proprietary Funds (Continued)
For the Year Ended June 30, 2024

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ (1,144,904)	\$ 35,524	\$ (1,109,380)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	128,624	-	128,624
Cost of Sales - Donated Food	49,183	-	49,183
Net Pension Expense	12,756	2,528	15,284
Change in Assets and Liabilities:			
Due from Other Governments	(261)	-	(261)
Inventories	(23,305)	-	(23,305)
Accounts Payable	231	142	373
Contracts Payable	(940)	-	(940)
Unearned Revenue	21,622	-	21,622
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (956,994)</u>	<u>\$ 27,903</u>	<u>\$ (929,091)</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES			
Value of Commodities Received	<u>\$ 49,183</u>	<u>\$ -</u>	<u>\$ 49,183</u>
Equipment Donated by Capital Outlay Fund	<u>\$ 501,641</u>	<u>\$ -</u>	<u>\$ 501,641</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Fiduciary Net Position - Fiduciary Funds
June 30, 2024

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 23,700	\$ 344,954
TOTAL ASSETS	<u>\$ 23,700</u>	<u>\$ 344,954</u>
NET POSITION		
Restricted for Individuals and Organizations	\$ 23,700	\$ 344,954
TOTAL NET POSITION	<u>\$ 23,700</u>	<u>\$ 344,954</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Changes in Fiduciary Net Position - Fiduciary Funds
For the Year Ended June 30, 2024

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS		
Interest	\$ 93	\$ -
Contributions and Donations	<u>-</u>	<u>464,362</u>
Total Additions	<u>93</u>	<u>464,362</u>
DEDUCTIONS		
Scholarships Awarded	900	-
Payments for Student and Organization Activities	-	401,604
Other Deductions	<u>1,000</u>	<u>-</u>
Total Deductions	<u>1,900</u>	<u>401,604</u>
CHANGE IN NET POSITION	(1,807)	62,758
NET POSITION - BEGINNING	<u>25,507</u>	<u>282,196</u>
NET POSITION - ENDING	<u>\$ 23,700</u>	<u>\$ 344,954</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Meade School District No. 46-1 conform to generally accepted accounting principles applicable to government entities in the United States of America.

A. FINANCIAL REPORTING ENTITY

The reporting entity of Meade School District No. 46-1 (the District) consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

The District participates in a cooperative service unit with several other school districts, Black Hills Special Services Cooperative (Co-op). The purpose of the Co-op is to provide special education services to member school districts. The governing board of the Co-op is comprised of one representative from each member school district, who is a school board member. See detailed Note 10 entitled "Joint Venture" for specific disclosures. Joint ventures do not meet the criteria for inclusion in the financial reporting entity as a component unit but are discussed in these notes because of the nature of their relationship with the District.

B. BASIS OF PRESENTATION

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the reporting entity as a whole. These statements include the financial activities of the overall government, except for fiduciary funds. Eliminations have been made to minimize the double-counting of internal activities.

These statements distinguish between the governmental and business-type activities of the District. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions. 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 net position form (assets and deferred outflows of resources minus liabilities and deferred inflows of resources equal net position). Net position is displayed in three components, as applicable: net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

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

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. Major individual governmental and proprietary funds are reported in separate columns.

An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is a primary operating fund of the District or if it meets the following criteria:

1. Total assets and deferred outflows of resources, liabilities, and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
2. Total assets and deferred outflows of resources, liabilities, and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5% 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 year-to-year or because of public interest in the fund's operations.

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

Governmental Funds

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

Special Revenue Fund Types - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District's special revenue funds are as follows:

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

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

Debt Service Fund Types - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The District has two sinking funds established by SDCL 13-16-13 to account for transfers from the Capital Outlay Fund to restricted cash accounts. The restricted cash accounts and accumulated interest are used to pay the principal and interest on term loans. One debt service fund is a major fund and the other is not a major fund.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Projects Funds - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and fiduciary funds). The District currently has two capital project funds to track major remodel projects. One capital project fund is a major fund and the other is not a major fund.

Proprietary Funds

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

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

The District's enterprise funds are as follows:

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.

Concession Fund - A fund used to record financial transactions related to concessions, drivers' education, after-school programs, and summer school operations. This fund is financed by user charges. This is a major fund.

Fiduciary Funds

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

Private-Purpose Trust Fund Types - Private-purpose trust funds are used to account for all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The District maintains four separate trusts established by donors to provide college scholarships to graduating students.

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

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.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 fund types, while the “economic resources” measurement focus and the accrual basis of accounting are applied to the proprietary and fiduciary funds.

Basis of Accounting

Government-wide Financial Statements

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

Fund Financial Statements

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues, including property taxes, generally are recognized when they become measurable and available. “Available” means resources are collected or will 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 District considers significant revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end.

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

All proprietary funds and fiduciary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. INTERFUND ELIMINATIONS AND RECLASSIFICATIONS

In the process of aggregating data for the government-wide financial statements, the District has charged certain “centralized expenses,” including an administrative overhead component, as direct expenses to programs in order to show all expenses that are associated with a service, program, or department. When expenses are charged in this manner, expense reductions occur in the General Fund so that expenses are reported only in the function to which they relate.

E. CASH AND CASH EQUIVALENTS

The District considers all highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents. The District pools its cash resources for deposit purposes. Accordingly, the enterprise funds have access to their cash resources on demand. All reported enterprise fund deposit balances are considered to be cash equivalents for the purpose of the Statement of Cash Flows.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. INVENTORY

Inventory is valued at the lower of cost or market. The cost valuation method is first-in, first-out for enterprise fund inventories and average cost for governmental fund inventories.

Donated commodities are valued at estimated market value based on the USDA price list at the date of receipt.

Inventory in the governmental activities and the governmental funds consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are used. Inventories reported in the fund financial statements are equally offset by a non-spendable fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets. The non-spendable fund balance associated with inventory is reduced by the related amounts included in accounts payable, if applicable.

G. CAPITAL ASSETS

Capital assets include land, buildings, improvements, 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 of capital assets depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Financial Statements

All capital assets are valued at historical cost or estimated historical cost if the actual historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated. Interest costs incurred during the construction of general capital assets are not capitalized.

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

	<u>Capitalization Threshold</u>	<u>Estimated Useful Life</u>
Land	\$ 1,000	-----
Buildings	50,000	50 yrs
Improvements	25,000	20 yrs
Machinery and Equipment	5,000	5-15 yrs
Intangible Lease and Subscription Assets	15,000	5-15 yrs

Depreciation and amortization expense is calculated using the straight-line and composite methods. Depreciation and amortization of exhaustible fixed assets and intangible assets are recorded as an allocated expense in the Statement of Activities. 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 governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for on the accrual basis, the same as in the government-wide financial statements.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. 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.

Government-wide Financial Statements

All long-term liabilities to be repaid from governmental and business-type resources are reported as liabilities in the government-wide financial statements. Long-term liabilities consist of compensated absences payable, Capital Outlay Certificates payable, Qualified Zone Academy Bonds (QZABs), and lease obligations.

Compensated Absences Payable - Compensated absences payable includes accrued vacation and sick leave benefits. Teachers are given eight days of sick leave each year and can accumulate 75 or 100 days based on their start date with the District. Upon termination, employees are entitled to receive compensation for their accrued sick leave balance if they meet various age and years of service requirements. If eligible, they will receive one-half of the unused sick leave balance paid at the daily certified substitute rate of pay. Twelve-month support staff are eligible for up to 17 vacation days each year depending on years of service and other factors. Upon termination, vacation time earned is paid as a separation benefit. For employees normally paid out of governmental funds, these amounts are charged as an expenditure at the time of retirement. For employees normally paid out of enterprise funds, these amounts are recorded as an expense when the obligation vests. Compensated absences have typically been liquidated from the General Fund, Special Education Fund, and Food Service Fund.

Fund Financial Statements

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 as in the government-wide financial statements.

I. LEASES

Lessee:

The District is a lessee for noncancelable leases of equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes right-to-use lease assets and lease liabilities with an initial, individual value of \$15,000 or more.

At the commencement of a lease, the 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 is amortized on a straight-line basis over its useful life.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Key estimates and judgments related to leases include how the 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 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 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 District is reasonably certain to exercise.

The 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.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

Lessor:

The District may be a lessor for a noncancellable lease of property, though as of June 30, 2024, the District was not a lessor. The District recognizes a lease receivable and deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

J. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The District may enter into subscription-based information technology arrangements (SBITAs) with vendors to use vendor-provided technology. The District recognizes a subscription liability and an intangible right-to-use subscription asset in the government-wide financial statements. The District recognizes subscription liabilities with arrangements over a year in length and with an initial, individual value of \$15,000 or more.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

At the commencement of a subscription, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to subscriptions include how the District determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The District uses the interest rate charged by the Vendor as the discount rate. When the interest rate charged by the vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the non-cancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscriptions are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position. As of June 30, 2024, the District does not have any SBITAs.

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The District reports increases in net position that relate to future periods as deferred outflows of resources in a separate section of its government-wide statement of net position. The only deferred outflow of resources reported is a deferred amount arising from the District's pension plan for qualified retirees as discussed in Note 9. There are no deferred outflows of resources reported in the governmental funds' balance sheets. Pension-related deferred outflows are reported in the proprietary fund statements.

The District's governmental funds report a separate section for deferred inflows of resources. This section reflects a decrease in net position that applies to a future period or periods. Under the modified accrual basis of accounting, governmental fund revenues are not recognized until available (collected no later than 60 days after the end of the District's fiscal year). The District reports the following as deferred inflows of resources in the governmental funds: property taxes levied but not collected within the available period and property taxes collected within the available period that are intended to finance the next fiscal year. In the government-wide financial statements, the District reports deferred inflows of resources for the property taxes levied for future periods and pension-related inflows. The District reports pension-related inflows of resources in the proprietary fund statements and the business-type activity statements for the current year.

L. UNEARNED REVENUE

The food service fund reports meal tickets that have been purchased but not yet redeemed as unearned revenue.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. NET POSITION AND FUND BALANCE

Government-wide Financial Statements

It is the District's policy to 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 positions are available. Net position on the Statement of Net Position includes the following:

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 capital outlay certificates or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - 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.

Unrestricted - Represents all other net positions that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements

The fund definitions were discussed in Note 1.B. Classification of governmental fund balances are as follows:

Nonspendable - Includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted - Constraints are placed on the use of resources by either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Assigned - Amounts that are constrained by the District's intent to be used for specific purposes but are not restricted. Amounts can be assigned by the School Board or management of the District. The District reports assigned balances for the future payment of unemployment claims.

Unassigned - Represents fund balance that has not been assigned to other funds and that has not been restricted or assigned.

The District uses restricted amounts first when both restricted and unrestricted fund balances are available unless legal documents or contracts, such as a grant agreement requiring dollar-for-dollar spending, prohibit doing so. Additionally, the District would use assigned prior to unassigned amounts of unrestricted fund balance when expenditures are made.

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

N. PROPRIETARY FUND REVENUE AND EXPENSE CLASSIFICATIONS

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

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. PROGRAM REVENUES

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

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.

Program Revenues - 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.

Program Revenues - 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.

P. 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' fiduciary net position have been determined on the same basis as they are reported by SDRS, District contributions and net pension liability (asset) are recognized on the accrual basis of accounting.

Q. IMPLEMENTATION OF GASB STATEMENT NO. 101

As of July 1, 2023, the District adopted GASB Statement No. 101, *Compensated Absences*. GASB 101 affects any government entity that provides compensated absences for employees. The main difference between previous GAAP and GASB 101 is the recognition of liabilities for compensated absences that have not been used and leave that has been used but not yet paid in cash or settled through noncash means. The effects of the implementation of this standard are described in Note 13.

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits - The District's deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 13-16-15, 13-16-15.1, and 13-16-18.1. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100% of the public deposit accounts that 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.

The District's policy is to report deposits at cost plus interest and credit all income from investments to the fund making the investment, with the exception of the payroll clearing account whose interest income is credited to the General Fund.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investments - In general, SDCL 4-5-6 permits the District's funds to be invested 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) or in shares of an open-end, no-load mutual fund administered by an investment company whose investments are in securities described in (a) and repurchase agreements described in (b). Also, SDCL 4-5-9 requires that investments shall be in the physical custody of the political subdivision or may be deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent.

Custodial Credit Risk - Deposits - The risk that, in the event of a depository failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2024, the District's deposits in financial institutions were not exposed to credit risk as all deposits were fully collateralized by pledged securities.

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

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

Concentration of Credit Risk - The District places no limit on the amount that may be invested in any one issuer.

Restricted Cash - \$5,084,077 of cash in the sinking funds is restricted for debt service and construction, as required by the loan covenants.

NOTE 3 - DUE FROM OTHER GOVERNMENTS

Due from other governments in the funds was as follows:

State of South Dakota	\$ 507,761
Other Entities	2,447
	\$ 510,208

NOTE 4 - INTERFUND TRANSFERS

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

	Transfers to:		
Transfers From:	Debt Service Fund #2	Capital Project Fund #2	Nonmajor Governmental Funds
Capital Outlay Fund	\$ 586,190	\$ 6,856,600	\$ 40,000

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 4 - INTERFUND TRANSFERS (CONTINUED)

Transfers were made for the following purposes:

- Transfers were made from the Capital Outlay Fund to the various Sinking funds to make payments to the respective escrow accounts for future debt payments.
- A transfer was made from the Capital Outlay Fund to the Capital Project fund to cover construction costs.
- A transfer was made from the governmental activities to the Food Service Fund in the amount of \$501,641 for equipment purchased by the Capital Outlay Fund for the High School Kitchen remodel.

NOTE 5 - CHANGES IN CAPITAL ASSETS

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

	Balance June 30, 2023	Increase	Decrease	Balance June 30, 2024
Governmental Activities:				
Non-depreciable Capital Assets:				
Land	\$ 2,974,059	\$ -	\$ -	\$ 2,974,059
Construction in Progress	144,717	6,155,906	-	6,300,623
Subtotal	3,118,776	6,155,906	-	9,274,682
Depreciable/Amortizable Capital Assets:				
Buildings	68,947,989	-	-	68,947,989
Improvements	2,335,338	-	-	2,335,338
Equipment	2,978,831	361,770	(35,500)	3,305,101
Leased Equipment	138,903	1,912,078	(138,903)	1,912,078
Subtotal	74,401,061	2,273,848	(174,403)	76,500,506
Less Accumulated Depreciation for:				
Buildings	23,139,496	1,449,833	-	24,589,329
Improvements	1,722,776	81,543	-	1,804,319
Equipment	1,874,362	121,825	(35,500)	1,960,687
Less Accumulated Amortization for:				
Leased Equipment	135,847	461,345	(135,848)	461,344
Subtotal	26,872,481	2,114,546	(171,348)	28,815,679
Net Capital Assets	\$ 50,647,356	\$ 6,315,208	\$ (3,055)	\$ 56,959,509
Business-type Activities:				
Depreciable Capital Assets:				
Equipment	\$ 1,241,611	\$ 692,222	\$ -	\$ 1,933,833
Less: Accumulated Depreciation	911,423	128,624	-	1,040,047
Net Capital Assets	\$ 330,188	\$ 563,598	\$ -	\$ 893,786

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 5 - CHANGES IN CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense was charged to governmental functions as follows:

Instruction	\$ 500,582
Support Services	1,603,234
Cocurricular Activities	<u>10,730</u>
	<u>\$ 2,114,546</u>

Depreciation expense was charged to the business-type activities as follows:

Food Service	\$ 128,624
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Construction in progress is composed of the Sturgis Brown High School Kitchen project. The project is expected to cost \$7.7 million and will be completed by June 30, 2025. The project is being funded with \$5 million in capital outlay certificates and cash reserves in the Capital Outlay Fund and Food Service Fund.

NOTE 6 - LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities:

	<u>Balance</u> <u>June 30, 2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Amounts Due</u> <u>Within 1 Year</u>
Governmental Activities:					
General Obligation Debt:					
Capital Outlay					
Certificates	\$ 30,100,872	\$ -	\$ (2,100,130)	\$ 28,000,742	\$ 2,156,709
Related Bond Premiums	<u>480,467</u>	<u>-</u>	<u>(37,206)</u>	<u>443,261</u>	<u>-</u>
Total General Obligation Debt	<u>30,581,339</u>	<u>-</u>	<u>(2,137,336)</u>	<u>28,444,003</u>	<u>2,156,709</u>
Other Liabilities:					
Lease Obligations	5,940	1,912,157	(467,352)	1,450,745	461,350
Compensated Absences	<u>685,080</u>	<u>373,400</u>	<u>(375,718)</u>	<u>682,762</u>	<u>435,837</u>
Total Other Liabilities	<u>691,020</u>	<u>2,285,557</u>	<u>(843,070)</u>	<u>2,133,507</u>	<u>897,187</u>
Total Governmental Activities	31,272,359	2,285,557	(2,980,406)	30,577,510	3,053,896
Business-type Activities:					
Other Liabilities:					
Compensated Absences	<u>31,672</u>	<u>14,819</u>	<u>(9,909)</u>	<u>36,582</u>	<u>24,840</u>
Total Long-term Liabilities	<u>\$ 31,304,031</u>	<u>\$ 2,300,376</u>	<u>\$ (2,990,315)</u>	<u>\$ 30,614,092</u>	<u>\$ 3,078,736</u>

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

Capital outlay certificates at June 30, 2024 are comprised of the following individual issues:

2017 Capital Outlay Certificates. Bearing interest ranging from 1.10% to 4.00%. Due 8/15/2036. Payment is made by the Capital Outlay Fund.	\$ 7,125,000
2016 Capital Outlay Certificates. Bearing interest ranging from 1.00% to 3.50%. Due 8/15/2036. Payment is made by the Capital Outlay Fund.	7,020,000
2010B Capital Outlay Certificates (Qualified School Construction Bonds). Bearing interest at 5.65% due on a semi-annual basis. Semi-annual payments of \$151,515 are payable to a Sinking Fund until 6/1/2027 when the principal balance is due. Sinking Fund payments are made by the Capital Outlay Fund and interest payments are made by the Debt Service Fund.	5,000,000
2015 Capital Outlay Certificates. Bearing interest ranging from 4.00% to 4.40%. Due 1/15/2036. Payment is made by the Capital Outlay Fund.	2,235,000
2021 Capital Outlay Certificates. Bearing interest at fixed rates ranging from 1.50% to 6.00%. Due 1/15/2030. Payment is made by the Capital Outlay Fund.	1,701,876
2022 Capital Outlay Certificates. Bearing interest at 4.10%. Due 8/31/2032. Payment is made by the Capital Outlay Fund.	4,318,866
2010 Capital Outlay Certificates (Qualified Zone Academy Bond). The bonds require annual Sinking Fund payments of \$40,000 until 7/1/2025. Payments to the Sinking Fund are made by the Capital Outlay Fund.	600,000
Related premiums on debt issued, amortized over 20 years	443,261
	\$ 28,444,003

The annual debt service requirements to maturity for all long-term debt outstanding as of June 30, 2024, excluding compensated absences, and accrued leave payable are as follows:

Year Ending June 30,	<u>General Obligation Debt</u>		<u>Lease Obligations</u>		Totals
	Principal	Interest	Principal	Interest	
2025	\$ 2,156,708	\$ 994,137	\$ 461,350	\$ -	\$ 2,542,143
2026	2,804,072	941,401	461,413	-	2,536,596
2027	7,262,250	876,896	461,413	-	2,543,936
2028	2,336,276	522,145	66,569	-	3,138,563
2029	1,811,183	447,501	-	-	2,258,684
2030-2034	7,815,253	1,350,291	-	-	9,165,544
2035-2039	3,815,000	216,625	-	-	4,031,625
	\$ 28,000,742	\$ 5,348,996	\$ 1,450,745	\$ -	\$ 26,217,091

Lease obligations include various office equipment. Payments are due monthly at the beginning of each period and are based on a 4% interest rate. Lease terms are between 24 and 60 months. Payments are made from the Capital Outlay fund.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

Sinking Fund provisions on the 2010B Capital Outlay Certificates - Qualified School Construction Bonds require semi-annual deposits of \$151,515 on or before June 1 and December 1 of each year through June 2027 when the debt matures. The current balance of the Sinking Fund is presented as restricted assets of the Debt Service Fund #2 in the governmental funds balance sheet. The total amount included in the Sinking Fund for the 2010B Capital Outlay Certificates as of June 30, 2024 was \$4,525,978.

Sinking Fund provisions on the 2010 Capital Outlay Certificates - Qualified Zone Academy Bonds require annual deposits of \$40,000 on or before July 1 of each year through July 2025 when the debt matures. The current balance of the Sinking Fund is presented as restricted assets of the Debt Service Fund (included in the nonmajor funds) in the governmental funds balance sheet. The total amount included in the Sinking Fund for the 2010 Capital Outlay Certificates as of June 30, 2024 was \$553,249.

NOTE 7 - RESTRICTED NET POSITION

The following table shows restricted net position and the purposes for such restrictions as shown on the Statement of Net Position:

<u>Major Purpose</u>	<u>Restricted By</u>	<u>Amount</u>
Capital Outlay	State Law	\$ 7,947,056
Special Education	State Law	1,395,824
Debt Service	Debt Covenants	5,079,227
Proportionate Share of Net Pension Asset	State Law	2,414,334
		<u>\$ 16,836,441</u>

NOTE 8 - PROPERTY TAX

Property taxes are levied on or before each October 1, attached 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 District's taxes and remits them to the District.

District property tax revenues are recognized to the extent that they are used to finance each year's appropriations. Revenue related to current year property taxes receivable which is not intended to be used to finance the current year's appropriations and, therefore, is not susceptible to accrual has been reported as deferred inflows of resources in both the fund financial statements and the government-wide financial statements. Additionally, in the fund financial statements, revenue from property taxes may be limited by any amount not collected during the current fiscal period or within the 60-day "availability period."

State statute allows the General Fund tax rates to be increased by special election of the voters.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 9 - 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 survivors' benefits. The right to receive retirement benefits vests after three years of credited service. 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 and required supplementary information. That report may be obtained at <http://www.sdrs.sd.gov/publications/> or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098, or by calling (605) 773-3731.

Benefits Provided

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

Members who 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% joint and survivor benefit, or a 100% 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% of compensation funded by part of the employer contribution. VRAs will receive investment earnings based on investment returns.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 9 - PENSION PLAN (CONTINUED)

Legislation enacted in 2017 established the current COLA process. At each valuation date:

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to the long-term inflation assumption of 2.25%.
- If the fair value of assets is greater or equal to the baseline actuarial accrued liabilities, the COLA will be:
 - o The increase in the 3rd 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:
 - o The increase in the 3rd 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.

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 District's share of contributions to the SDRS for the fiscal years ended June 30, 2024, 2023, and 2022 were \$1,100,287, \$1,016,566, and \$940,637, respectively, equal to the required contributions each year.

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

At June 30, 2023, SDRS was 100.07% funded and accordingly has a net pension asset. The proportionate share of the components of the net pension liability (asset) of the South Dakota Retirement System, for the District as the measurement period ending June 30, 2022 and reported by the District as of June 30, 2024 was as follows:

Proportionate Share of Pension Liability	\$ 95,189,360
Less: Proportionate Share of Net Pension Restricted for Pension Benefits	<u>95,253,476</u>
Proportionate Share of Net Pension Liability (Asset)	<u>\$ (64,116)</u>

At June 30, 2024, the District reported a liability (asset) of (\$64,116) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension liability (asset) used to calculate the net pension liability (asset) was based on a projection of the District's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2023, the District's proportion was 0.65690000% which is a decrease of 0.0057990% from its proportion measured as of June 30, 2022.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 9 - PENSION PLAN (CONTINUED)

For the year ended June 30, 2024, the District recognized pension expense (reduction of pension expense) of \$203,706. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,817,410	\$ -
Changes in Assumption	2,192,049	3,204,288
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	426,865	-
Changes in Proportion and Difference Between District Contributions and Proportionate Share of Contributions	28,614	10,719
District Contributions Subsequent to the Measurement Date	1,100,287	-
	\$ 5,565,225	\$ 3,215,007

\$1,100,287 reported as deferred outflows of resources related to pensions resulting from 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 Ended June 30,		
2025	\$	882,228
2026		(963,725)
2027		1,242,310
2028		89,118
2029		-
Thereafter		-
	\$	1,249,931

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

The total pension liability (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%
Salary Increases	Graded by years of service, from 7.66% at entry to 3.15%, after 25 years of service.
Discount Rate	6.5% net of pension 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 are 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% or rates through age 74, increasing by 2% per year until 111% of rates at age 83 and above
- Public Safety Retirees: PubS-2010, 102% of rates at all ages

Beneficiaries: PubG-2010 contingent survivor mortality table

Disabled Members:

- Public Safety: PubS-2010 disabled member mortality table
- Others: PubG-2010 disabled member mortality table

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

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for the 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.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 9 - PENSION PLAN (CONTINUED)

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, 2021 (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	1.9%	0.8%
	<u>100%</u>	

Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that matching employer contributions 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 District's proportionate share of net pension liability (asset) calculated using the discount rate of 6.5% as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.5%) or one percentage point higher (7.5%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 13,141,606</u>	<u>\$ (64,116)</u>	<u>\$ (10,863,878)</u>

Pension Plan Fiduciary Net Position

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

NOTE 10 - JOINT VENTURE

Black Hills Special Services Cooperative

The District participates in the Black Hills Special Services Cooperative (the Co-op), a cooperative service unit formed for the purpose of providing special education services to the member school districts. During the year ended June 30, 2024, the District paid \$1,145,489 for services provided by the Co-op.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 10 - JOINT VENTURE (CONTINUED)

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

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

The Co-op's governing board is comprised of one representative from each member school district who is a school board member. The board is responsible for adopting the Co-op's budget and setting service fees at a level adequate to fund the adopted budget.

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

Separate financial statements may be obtained by writing to BHSSC, PO Box 218, Sturgis SD 57785. At June 30, 2024, this joint venture had total assets of \$10,369,477, liabilities of \$912,212, deferred inflows of \$1,175,961, and net position of \$8,281,304 (un-audited).

NOTE 11 - RISK MANAGEMENT

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

Employee Health Insurance

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

Unemployment Benefits

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

During the year ended June 30, 2024, the District paid \$0 for unemployment benefits. At June 30, 2024, no claims had been filed and were outstanding. It is not anticipated that any additional claims for unemployment benefits will be filed in the next fiscal year.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 11 - RISK MANAGEMENT (CONTINUED)

Liability Insurance

The District joined the Associated School Boards of South Dakota Property Liability Fund (ASBSD-PLF), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota School Districts. The objective of the ASBSD-PLF is to administer and provide risk management services and risk-sharing facilities to the members and to defend and protect the members against liability; to advise members on loss control guidelines and procedures; and provide them with risk management services, loss control, and risk reduction information and to obtain lower costs for that coverage. The District's responsibility is to promptly report to and cooperate with the ASBSD-PLF to resolve any incident which could result in a claim being made by or against the District. The District pays an annual premium to provide liability coverage detailed below under a claims-made policy and the premiums are accrued based on the ultimate cost of the experience to date of the ASBSD-PLF member, based on their exposure or type of coverage. The District pays an annual premium to the pool to provide coverage for liability coverage for torts, theft of, or property damage, and errors and omissions of public officials. The agreement with the Associated School Boards of South Dakota Property Liability Fund provides that the above coverages will be provided to a \$2,000,000 limit.

Member premiums are used by the pool for payment of claims and to pay for reinsurance for claims in excess of \$100,000 to the upper limit. The District carries a \$2,000 deductible for the above coverage.

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

Workers' Compensation

The District participates, with several other educational units and related organizations in South Dakota, in the Associated School Boards of South Dakota Workers' Compensation Fund Pool which provides workers' compensation insurance coverage for participating members of the pool. The objective of the fund is to formulate, develop, and administer, on behalf of the member organizations, a program of workers' compensation coverage, to obtain lower costs for that coverage, and to develop a comprehensive loss control program. The District's responsibility is to initiate and maintain a safety program to give its employees safe and sanitary working conditions and to promptly report to and cooperate with the fund to resolve any workers' compensation claims. The District pays an annual premium, to provide workers' compensation coverage for its employees under a retrospectively rated policy. The premiums are accrued based on the ultimate cost of the experience-to-date of the Fund members. The District is responsible for the payment of a premium to the insurance pool along with other pool participants. The District may also be responsible for additional assessments in the event the pool is determined by its Board of Trustees to have inadequate reserves to satisfy current obligations or judgments. Additional assessments, if any, are determined on a prorated basis based on each participant's percentage of contribution in relation to the total contributions to the pool of all participants for the year in which the shortfall occurs. The pool provides loss coverage to all participants through pool retained risk retention and insurance coverage purchased by the pool in excess of the retained risk and through insurance coverage purchased by the pool in excess of the retained risk. For the year ended June 30, 2024, the pool's retained risk was \$500,000 per occurrence with additional insurance purchased from a private insurance company for an additional \$500,000 for a total coverage of \$1,000,000 per occurrence.

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

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2024

NOTE 12 - CONCENTRATIONS

The District is dependent upon program revenues and operating revenues from the State of South Dakota for its primary existence.

NOTE 13 - RESTATEMENT OF NET ASSETS - IMPLEMENTATION OF NEW ACCOUNTING STANDARD

The District implemented Governmental Accounting Standards Board Statement Number 101 – Compensated Absences as of July 1, 2023. This standard requires the recognition of liabilities for compensated absences that have not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability is recognized for leave that has not been used if (a) leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Previously, the District recorded a liability only for leave that was likely to be paid in cash to employees. The implementation of this new standard resulted in the recognition of an increase in previously recorded liability balances and a prior period restatement of net assets as follows:

	Governmental Activities	Business-type Activities	Food Service Fund
Net Position - Beginning, as Previously Reported	\$ 46,676,034	\$ 1,213,019	\$ 1,213,019
Impact of Adoption of GASB 101	(333,612)	(5,823)	(5,823)
Net Position - Beginning, as Restated	\$ 46,342,422	\$ 1,207,196	\$ 1,207,196

NOTE 14 - SUBSEQUENT EVENTS

The District has considered subsequent events through the date of the independent auditor's report, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Meade School District No. 46-1
Budgetary Comparison Schedule - General Fund - Budgetary Basis
For the Year Ended June 30, 2024

	<u>Budgeted Original</u>	<u>Budgeted Final</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Revenue from Local Sources:				
Taxes:				
Ad Valorem Taxes	\$ 9,216,939	\$ 9,216,939	\$ 9,784,246	\$ 567,307
Prior Year Ad Valorem	45,000	45,000	44,735	(265)
Tax Deed Revenue	-	-	21,084	21,084
Gross Receipts Taxes	215,000	215,000	220,668	5,668
Penalties and Interest on Taxes	30,000	30,000	24,512	(5,488)
Revenues in Lieu of Taxes	-	-	11,609	11,609
Earnings on Deposits	70,000	70,000	179,300	109,300
Cocurricular Activities:				
Admissions	60,000	60,000	57,993	(2,007)
Other	15,000	15,000	3,858	(11,142)
Other Revenues from Local Sources:				
Rentals	20,000	20,000	28,720	8,720
Contributions	64,000	64,000	60,186	(3,814)
Medicaid Fees	43,000	43,000	3,296	(39,704)
Services Provided Other School Districts	-	-	36,000	36,000
Other	61,000	61,000	107,239	46,239
Total Revenue from Local Sources	<u>9,839,939</u>	<u>9,839,939</u>	<u>10,583,446</u>	<u>743,507</u>
Revenue from Intermediate Sources:				
County Sources:				
County Apportionment	<u>350,000</u>	<u>350,000</u>	<u>363,786</u>	<u>13,786</u>
Revenue from State Sources:				
Grants-in-aid:				
Unrestricted Grants-in-aid	12,352,888	12,352,888	11,665,211	(687,677)
Restricted Grants-in-aid	<u>11,700</u>	<u>11,700</u>	<u>17,145</u>	<u>5,445</u>
Total Revenue from State Sources	<u>12,364,588</u>	<u>12,364,588</u>	<u>11,682,356</u>	<u>(682,232)</u>
Revenue from Federal Sources:				
Grants-in-aid:				
Unrestricted Grants-in-aid Received from Federal Government Through State	39,500	39,500	43,739	4,239
Unrestricted Grants-in-aid Received from Federal Government Through an Intermediate Source	15,000	15,000	34,529	19,529
Restricted Grants-in-aid Received from Federal Government Through State	<u>1,058,155</u>	<u>1,058,155</u>	<u>1,209,499</u>	<u>151,344</u>
Total Revenue from Federal Sources	<u>1,112,655</u>	<u>1,112,655</u>	<u>1,287,767</u>	<u>175,112</u>
TOTAL REVENUES	<u>23,667,182</u>	<u>23,667,182</u>	<u>23,917,355</u>	<u>250,173</u>

See independent auditor's report and notes to required supplementary information.

Meade School District No. 46-1
Budgetary Comparison Schedule - General Fund -
Budgetary Basis (Continued)
For the Year Ended June 30, 2024

	<u>Budgeted Original</u>	<u>Budgeted Final</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES				
Instructional Services:				
Regular Programs:				
Elementary	5,853,596	5,853,596	5,792,264	61,332
Middle School	3,685,921	3,685,921	3,631,557	54,364
High School	3,220,241	3,220,241	3,241,996	(21,755)
Other Regular Programs	24,933	24,933	27,789	(2,856)
Special Programs:				
Gifted and Talented	70,764	70,764	71,130	(366)
Culturally Different	24,848	24,848	25,850	(1,002)
Educationally Deprived	628,314	628,314	698,397	(70,083)
Total Instructional Services	<u>13,508,617</u>	<u>13,508,617</u>	<u>13,488,983</u>	<u>19,634</u>
Support Services:				
Pupils:				
Attendance and Social Work	81,884	81,884	69,644	12,240
Guidance	771,162	771,162	716,524	54,638
Health Service	228,925	228,925	224,039	4,886
Instructional Staff:				
Improvement of Instruction	182,356	182,356	173,455	8,901
Educational Media	570,190	570,190	486,482	83,708
General Administration:				
Board of Education	519,335	519,335	539,098	(19,763)
Executive Administration	281,540	281,540	286,822	(5,282)
School Administration:				
Office of Principal	1,644,093	1,644,093	1,601,908	42,185
Other	179,162	179,162	168,289	10,873
Business:				
Fiscal Services	381,294	381,294	430,327	(49,033)
Operation and Maintenance of Plant	3,217,165	3,217,165	3,286,958	(69,793)
Pupil Transportation	1,343,750	1,343,750	1,503,201	(159,451)
Other	198,713	198,713	198,886	(173)
Total Support Services	<u>9,599,569</u>	<u>9,599,569</u>	<u>9,685,633</u>	<u>(86,064)</u>
Community Services				
Custody and Care of Children	<u>-</u>	<u>-</u>	<u>6,148</u>	<u>(6,148)</u>

See independent auditor's report and notes to required supplementary information.

Meade School District No. 46-1
Budgetary Comparison Schedule - General Fund -
Budgetary Basis (Continued)
For the Year Ended June 30, 2024

	Budgeted Original	Budgeted Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Cocurricular Activities:				
Male Activities	212,402	212,402	204,257	8,145
Female Activities	133,055	133,055	131,717	1,338
Transportation	211,000	211,000	187,820	23,180
Combined Activities	<u>524,281</u>	<u>524,281</u>	<u>489,004</u>	<u>35,277</u>
Total Cocurricular Activities	<u>1,080,738</u>	<u>1,080,738</u>	<u>1,012,798</u>	<u>67,940</u>
TOTAL EXPENDITURES	<u>24,188,924</u>	<u>24,188,924</u>	<u>24,193,562</u>	<u>(4,638)</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(521,742)</u>	<u>(521,742)</u>	<u>(276,207)</u>	<u>245,535</u>
OTHER FINANCING SOURCES				
Sale of Surplus Property	<u>-</u>	<u>-</u>	<u>3,704</u>	<u>3,704</u>
NET CHANGE IN FUND BALANCES	<u>(521,742)</u>	<u>(521,742)</u>	<u>(272,503)</u>	<u>249,239</u>
FUND BALANCE - BEGINNING	<u>6,154,750</u>	<u>6,154,750</u>	<u>6,154,750</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 5,633,008</u>	<u>\$ 5,633,008</u>	<u>\$ 5,882,247</u>	<u>\$ 249,239</u>

See independent auditor's report and notes to required supplementary information.

Meade School District No. 46-1
Budgetary Comparison Schedule - Capital Outlay Fund -
Budgetary Basis
For the Year Ended June 30, 2024

	Budgeted Original	Budgeted Final	Actual (Budgetary Basis)	Variance Positive (Negative)
REVENUES				
Revenue from Local Sources:				
Taxes:				
Ad Valorem Taxes	\$ 6,100,000	\$ 6,100,000	\$ 6,339,191	\$ 239,191
Prior Year Ad Valorem	20,000	20,000	28,035	8,035
Penalties and Interest on Taxes	10,000	10,000	9,867	(133)
Earnings on Deposits	50,000	50,000	393,782	343,782
Other Revenues from Local Sources	-	-	9,191	9,191
Total Revenue from Local Sources	<u>6,180,000</u>	<u>6,180,000</u>	<u>6,780,066</u>	<u>600,066</u>
Revenue from Federal Sources:				
Grants-in-aid:				
Restricted Grants-in-aid Received from Federal Government Through State	<u>1,267,940</u>	<u>1,267,940</u>	<u>261,226</u>	<u>(1,006,714)</u>
TOTAL REVENUES	<u>7,447,940</u>	<u>7,447,940</u>	<u>7,041,292</u>	<u>(406,648)</u>
EXPENDITURES				
Instructional Services:				
Regular Programs:				
Elementary	259,928	259,928	192,521	67,407
Middle School	152,525	152,525	63,680	88,845
High School	<u>127,550</u>	<u>127,550</u>	<u>129,506</u>	<u>(1,956)</u>
Total Instructional Services	<u>540,003</u>	<u>540,003</u>	<u>385,707</u>	<u>154,296</u>
Support Services:				
Instructional Staff:				
Educational Media	93,795	93,795	81,133	12,662
General Administration:				
Executive Administration	-	-	42,318	(42,318)
School Administration:				
Office of Principal	65,500	65,500	67,891	(2,391)
Other	2,000	2,000	1,440	560
Business:				
Fiscal Services	5,950	5,950	1,606	4,344
Facilities Acquisition and Construction	422,800	422,800	2,365,908	(1,943,108)
Operation and Maintenance of Plant	565,945	565,945	631,488	(65,543)
Transportation	165,000	165,000	-	165,000
Special Education:				
Administration Costs	<u>2,500</u>	<u>2,500</u>	<u>10,266</u>	<u>(7,766)</u>
Total Support Services	<u>1,323,490</u>	<u>1,323,490</u>	<u>3,202,050</u>	<u>(1,878,560)</u>

See independent auditor's report and notes to required supplementary information.

Meade School District No. 46-1
Budgetary Comparison Schedule - Capital Outlay Fund -
Budgetary Basis (Continued)
For the Year Ended June 30, 2024

	Budgeted Original	Budgeted Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Debt Services	3,336,000	3,336,000	3,321,522	14,478
Cocurricular Activities:				
Male Activities	37,300	37,300	34,636	2,664
Female Activities	8,500	8,500	15,505	(7,005)
Combined Activities	-	-	33,704	(33,704)
Total Cocurricular Activities	45,800	45,800	83,845	(38,045)
TOTAL EXPENDITURES	5,245,293	5,245,293	6,993,124	(1,747,831)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,202,647	2,202,647	48,168	(2,154,479)
OTHER FINANCING SOURCES				
Transfers Out	3,326,000	3,326,000	(7,482,790)	(10,808,790)
Sale of Surplus Property	-	-	511,797	511,797
Interest Credit	(253,000)	(253,000)	389,544	642,544
Proceeds of Long-term Debt	-	-	1,912,157	1,912,157
TOTAL OTHER FINANCING SOURCES	3,073,000	3,073,000	(4,669,292)	(7,742,292)
NET CHANGE IN FUND BALANCES	5,275,647	5,275,647	(4,621,124)	(9,896,771)
FUND BALANCE - BEGINNING	12,869,337	12,869,337	12,869,337	-
FUND BALANCE - ENDING	\$ 18,144,984	\$ 18,144,984	\$ 8,248,213	\$ (9,896,771)

See independent auditor's report and notes to required supplementary information.

Meade School District No. 46-1
Budgetary Comparison Schedule - Special Education Fund -
Budgetary Basis
For the Year Ended June 30, 2024

	<u>Budgeted Original</u>	<u>Budgeted Final</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Revenue from Local Sources:				
Taxes:				
Ad Valorem Taxes	\$ 3,616,388	\$ 3,616,388	\$ 3,888,281	\$ 271,893
Prior Year Ad Valorem	9,000	9,000	16,536	7,536
Penalties and Interest on Taxes	6,000	6,000	5,891	(109)
Earnings on Deposits	12,000	12,000	32,221	20,221
Other Revenues from Local Sources:	<u>21,000</u>	<u>21,000</u>	<u>42,853</u>	<u>21,853</u>
Total Revenue from Local Sources	<u>3,664,388</u>	<u>3,664,388</u>	<u>3,985,782</u>	<u>321,394</u>
Revenue from State Sources:				
Grants-in-aid:				
Unrestricted Grants-in-aid	1,167,961	1,167,961	1,008,123	(159,838)
Restricted Grants-in-aid	<u>-</u>	<u>-</u>	<u>755</u>	<u>755</u>
Total Revenue from State Sources	<u>1,167,961</u>	<u>1,167,961</u>	<u>1,008,878</u>	<u>(159,083)</u>
Revenue from Federal Sources:				
Restricted Grants-in-aid Received from Federal Government Through State	<u>885,824</u>	<u>885,824</u>	<u>721,230</u>	<u>(164,594)</u>
Total Revenue from Federal Sources	<u>885,824</u>	<u>885,824</u>	<u>721,230</u>	<u>(164,594)</u>
TOTAL REVENUES	<u>5,718,173</u>	<u>5,718,173</u>	<u>5,715,890</u>	<u>(2,283)</u>

See independent auditor's report and notes to required supplementary information.

**Meade School District No. 46-1
Budgetary Comparison Schedule - Special Education Fund -
Budgetary Basis (Continued)
For the Year Ended June 30, 2024**

	<u>Budgeted Original</u>	<u>Budgeted Final</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES				
Instructional Services:				
Special Programs:				
Programs for Special Education	<u>4,159,360</u>	<u>4,159,360</u>	<u>4,049,209</u>	<u>110,151</u>
Support Services:				
Pupils:				
Health Service	63,467	63,467	68,258	(4,791)
Psychological	381,200	381,200	323,692	57,508
Speech	577,100	577,100	595,938	(18,838)
Student Therapy	161,200	161,200	162,165	(965)
Instructional Staff:				
Improvement of Instruction	23,900	23,900	6,049	17,851
Special Education:				
Administration Costs	319,550	319,550	297,857	21,693
Transportation Costs	30,000	30,000	17,651	12,349
Other	<u>151,000</u>	<u>151,000</u>	<u>2,704</u>	<u>148,296</u>
Total Support Services	<u>1,707,417</u>	<u>1,707,417</u>	<u>1,474,314</u>	<u>233,103</u>
TOTAL EXPENDITURES	<u>5,866,777</u>	<u>5,866,777</u>	<u>5,523,523</u>	<u>343,254</u>
NET CHANGE IN FUND BALANCES	(148,604)	(148,604)	192,367	340,971
FUND BALANCE - BEGINNING	<u>1,189,077</u>	<u>1,189,077</u>	<u>1,189,077</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 1,040,473</u>	<u>\$ 1,040,473</u>	<u>\$ 1,381,444</u>	<u>\$ 340,971</u>

See independent auditor's report and notes to required supplementary information.

**Meade School District No. 46-1
Schedule of the District's Proportionate Share
of the Net Pension Liability (Asset)
South Dakota Retirement System**

Year*	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered- employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2024	0.65690000%	\$ (64,116)	\$ 16,942,815	-0.38%	100.07%
2023	0.65110100%	\$ (61,534)	\$ 15,680,818	-0.39%	100.10%
2022	0.67758100%	\$ (5,189,111)	\$ 15,376,452	-33.75%	105.52%
2021	0.66888610%	\$ (29,050)	\$ 14,680,652	-0.20%	100.04%
2020	0.67202270%	\$ (71,216)	\$ 14,290,073	-0.50%	100.09%
2019	0.66142690%	\$ (15,426)	\$ 13,756,489	-0.11%	100.02%
2018	0.65197460%	\$ (59,167)	\$ 13,215,240	-0.45%	100.10%
2017	0.62008550%	\$ 2,094,588	\$ 11,787,480	17.77%	96.89%
2016	0.61478970%	\$ (2,607,499)	\$ 11,224,608	-23.23%	104.10%
2015	0.63392940%	\$ (4,567,202)	\$ 11,036,578	-41.38%	107.30%

*The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is June 30 of the previous fiscal year.

See independent auditor's report and notes to required supplementary information.

**Meade School District No. 46-1
Schedule of Pension Contributions
South Dakota Retirement System**

Year	Contractually- required Contribution	Contributions in Relation to the Contractually- required Contribution	Contribution Deficiency (Excess)	District's Covered- employee Payroll	Contributions as a Percentage of Covered- employee Payroll
2024	\$ 1,100,287	\$ 1,100,287	-	\$ 18,328,313	6%
2023	\$ 1,016,566	\$ 1,016,566	-	\$ 16,942,815	6%
2022	\$ 940,637	\$ 940,637	-	\$ 15,680,818	6%
2021	\$ 922,589	\$ 922,589	-	\$ 15,376,452	6%
2020	\$ 880,841	\$ 880,841	-	\$ 14,680,652	6%
2019	\$ 857,315	\$ 857,315	-	\$ 14,290,073	6%
2018	\$ 825,176	\$ 825,176	-	\$ 13,756,489	6%
2017	\$ 795,002	\$ 795,002	-	\$ 13,215,240	6%
2016	\$ 707,546	\$ 707,546	-	\$ 11,787,480	6%
2015	\$ 673,460	\$ 673,460	-	\$ 11,224,608	6%

See independent auditor's report and notes to required supplementary information.

Meade School District No. 46-1
Notes to the Required Supplementary Information
June 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The Budgetary Comparison Schedules have been prepared on the modified accrual basis of accounting. The Budgetary Comparison Schedules present capital outlay expenditures within each function while the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds present capital outlay expenditures as a separate function.

NOTE 2 - BUDGETS AND BUDGETARY ACCOUNTING

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the first regular Board meeting in May of each year, the School Board causes to be prepared a proposed budget for the next fiscal year according to the budgetary standards prescribed by the Auditor General.
2. The proposed budget is considered by the School Board at the first regular meeting held in May of each year.
3. The proposed budget is published for public review no later than July 15 of 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 Trust and Agency 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% of the total District budget and may be transferred by resolution of the School Board to any other budget category, except for capital outlay, that is deemed insufficient during the year.
8. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets when monies 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. Generally accepted accounting principles prescribe that budgetary information be presented for the General Fund and major special revenue funds of the District.

NOTE 3 - PENSION PLAN

Changes from Prior Valuation

The June 30, 2023 Actuarial Valuation reflects no changes to the plan provisions or actuarial methods, but does reflect 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.

See independent auditor's report.

Meade School District No. 46-1
Notes to the Required Supplementary Information
June 30, 2024

NOTE 3 - PENSION PLAN (CONTINUED)

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 future COLAs equal to the baseline COLA assumption of 2.25% is less than 100% and the July 2023 SDRS COLA is limited to a restricted maximum of 2.10%. For this June 30, 2022 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA 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.

See independent auditor's report.

SINGLE AUDIT INFORMATION

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

School Board
Meade School District No. 46-1
Meade County, South Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Meade School District No. 46-1 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 9, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 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. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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*.

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. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota

December 9, 2024

Independent Auditor's Report on Compliance for
Each Major Program and Report on Internal Control
over Compliance in Accordance with the Uniform Guidance

School Board
Meade School District No. 46-1
Meade County, South Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Meade School District No. 46-1's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota

December 9, 2024

**Meade School District No. 46-1
Schedule of Findings and Questioned Costs
June 30, 2024**

SUMMARY OF THE INDEPENDENT AUDITOR’S RESULTS

- a. The Independent Auditor’s Report expressed unmodified opinions on the financial statements of Meade School District No. 46-1 (the District).
- b. No material weaknesses or significant deficiencies in internal control over financial reporting are reported in the Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* were noted during the audit.
- c. No instances of noncompliance material to the financial statements of the District which, is required to be reported in accordance with *Governmental Auditing Standards*, were noted during the audit.
- d. The Independent Auditor’s Report on Compliance for Each Major Program and Report on Internal Control over Compliance Required by the Uniform Guidance for the District expressed an unmodified opinion on all major programs.
- e. No material weaknesses in internal control over compliance or noncompliance were reported in the Independent Auditor’s Report on Compliance for Each Major Program and Report on Internal Control over Compliance Required by the Uniform Guidance.
- f. There were no audit findings as required to be reported in accordance with 2 CFR Section 200.516(a).
- g. The federal awards tested as major programs were:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program</u>
AL # 84.010	Title I Grants to Local Education Agencies
	<i>Child Nutrition Cluster:</i>
AL # 10.555	National School Lunch Program
AL # 10.553	School Breakfast Program
AL # 10.556	Special Milk
AL # 10.582	Fresh Fruits and Vegetables Program

- h. The dollar threshold used to distinguish between Type A and Type B federal award programs was \$750,000.
- i. Meade School District No. 46-1 qualified as a low-risk entity.

FINDINGS - FINANCIAL STATEMENT AUDIT

No findings to report.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

No findings to report.



PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

There were no findings reported for the year ended June 30, 2023.

**Meade School District No. 46-1
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

Assistance Listing Numbers	Major Program	Cluster/Program Name	Additional Award Identification	Pass-through Entity, if Applicable	Pass-through ID	Amount
<u>U.S. Department of Agriculture</u>						
<i>Child Nutrition Cluster:</i>						
Non-Cash Assistance (Commodities):						
10 . 555	Y	National School Lunch Program (Note 3)	Commodities	South Dakota Department of Education	NSLP-46001-24	\$ 49,183
Cash Assistance:						
10 . 553	Y	School Breakfast Program (Note 3)		South Dakota Department of Education	NSLP-46001-24	97,440
10 . 555	Y	National School Lunch Program (Note 3)	Performance Based Reimbursement	South Dakota Department of Education	NSLP-46001-24	22,638
10 . 555	Y	National School Lunch Program (Note 3)	Supply Chain Assistance	South Dakota Department of Education	NSLP-46001-24	45,978
10 . 555	Y	National School Lunch Program (Note 3)		South Dakota Department of Education	NSLP-46001-24	512,738
10 . 556	Y	Special Milk Program for Children		South Dakota Department of Education	NSLP-46001-24	2,075
10 . 582	Y	Fresh Fruit and Vegetable Program		South Dakota Department of Education	FFVP-46001-24	92,557
Total Child Nutrition Cluster						<u>822,609</u>
<i>Special Education Cluster:</i>						
<u>U.S. Department of Education</u>						
84 . 027	N	Special Education - Grants to States		South Dakota Department of Education	611-46001-24	705,099
84 . 173	N	Special Education - Preschool Grants		South Dakota Department of Education	619-46001-24	16,131
Total Special Education Cluster						<u>721,230</u>
<i>Other Programs:</i>						
<u>U.S. Department of Agriculture</u>						
10 . 666	N	Schools and Roads - Grants to Counties		Meade County, South Dakota	NA	34,529
Total Department of Agriculture						<u>857,138</u>
<u>U.S. Department of the Interior</u>						
15 . 227	N	Distributions of Receipts to State and Local Governments (Note 3)		South Dakota Bureau of Administration	NA	43,739
Total Department of the Interior						<u>43,739</u>

See independent auditor's report.

Meade School District No. 46-1
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2024

Assistance Listing Numbers	Major Program	Cluster/Program Name	Additional Award Identification	Pass-through Entity, if Applicable	Pass-through ID	Amount
<u>U.S. Department of Education</u>						
84 .010	Y	Title I Grants to Local Educational Agencies		South Dakota Department of Education	TIA-46001-24	713,537
84 .010	Y	Title I Grants to Local Educational Agencies		South Dakota Department of Education	TIASIG-46001-24	36,857
84 .424	N	Student Support and Academic Enrichment Program		South Dakota Department of Education	TIV-46001-24	82,705
84 .048	N	Career and Technical Education - Basic Grants to States		South Dakota Department of Education	TIVA-46001-24	48,612
84 .051F	N	CTE Innovation Grant		South Dakota Department of Education	ED-GRANTS-081423-001	6,199
84 .367	N	Improving Teacher Quality State Grants Title II A		South Dakota Department of Education	TIIA-46001-24	208,753
84 .425U	N	Education Stabilization Fund	American Rescue Plan (ARP ESSER)	South Dakota Department of Education	2024G-385	13,183
84 .425U	N	Education Stabilization Fund	American Rescue Plan (ARP Homeless II)	South Dakota Department of Education	2021G-ARP46001	6,846
84 .425U	N	Education Stabilization Fund	American Rescue Plan (ARP ESSER)	South Dakota Department of Education	2021G-ARP46001	250,175
84 .425D	N	Education Stabilization Fund	(ESSER I and II)	South Dakota Department of Education	2021G-CRSSA46001	<u>11,051</u>
Total Department of Education						<u>2,099,148</u>
Total Federal Financial Assistance						<u>\$ 3,000,275</u>

NOTE 1: The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting unless otherwise noted. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the general purpose financial statements.

NOTE 2: The District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3: These amounts reflect revenues received. Federal reimbursements are based on approved rates for services provided rather than reimbursement for specific expenditures.

NOTE 4: The District did not provide any assistance to subrecipients.

See independent auditor's report.

OTHER INFORMATION

**Meade School District No. 46-1
School District Officials
June 30, 2024**

BOARD MEMBERS

Justin Jutting - President

Aaron Odegaard

Scottie Bruch

Sandy Cass

Terry Koontz

Megan Snyder

Lee Spring

Darrell Vig

Brian Voight

SUPERINTENDENT

Wayne Wormstadt

BUSINESS MANAGER

Brett Burditt

See independent auditor's report.

**MEADE 46-1
2025-2026 BUDGET SUMMARY
CAPITAL OUTLAY**

REVENUE:	FY 25	FY 26	Difference
LOCAL	6,390,000	6,696,000	306,000
FEDERAL	303,000	253,000	-50,000
SALE OF SURPLUS	40,000	0	-40,000
ERATE	0	40,000	40,000
FUND BALANCE	448,231	0	-448,231
TOTALS:	7,181,231	6,989,000	-192,231
			-0.02677

EXPENDITURES	FY25	FY26	Difference
STEL INSTRUCTIONAL	\$353,166	\$86,567	-\$266,599
PVE INSTRUCTIONAL	\$347,095	\$81,113	-\$265,982
RURAL INSTRUCTIONAL	\$78,426	\$35,292	-\$43,134
WW INSTRUCTIONAL	\$66,762	\$88,891	\$22,129
SWMS INSTRUCTIONAL	\$211,706	\$217,476	\$5,770
SBMS INSTRUCTIONAL	\$158,176	\$176,174	\$17,998
SBHS INSTRUCTIONAL	\$295,606	\$331,257	\$35,651
LIBRARY SERVICES	\$31,200	\$32,800	\$1,600
TECHNOLOGY DEPT.	\$67,630	\$64,300	-\$3,330
BUSINESS OFFICE	\$0	\$0	\$0
LAND/PROPERTY	\$50,000		-\$50,000
SPECIAL SERVICES	\$16,375	\$0	-\$16,375
FOOD SERVICE		\$35,000	\$35,000
ADMINISTRATION/SECURITY	\$224,789	\$222,812	-\$1,977
OPERATIONS/CONST.	\$1,089,000	\$1,219,270	\$130,270
CONTRACTED BUS	\$165,000	\$165,000	\$0
ACTIVITIES	\$68,700	\$146,100	\$77,400
DEBT SERVICE	\$3,957,600	\$3,951,315	-\$6,285
TRANSFER TO GF	\$0	\$0	\$0
TRANSFER TO CAP PROJECTS	\$0	\$0	\$0
CONTINGENCY	0	50,000	\$50,000
	\$7,181,231	\$6,903,367	-\$277,864

-3.87%

CAPITAL OUTLAY REVENUE**FY 2024-2025 FY 2025-2026**

21 1110 000	AD VALOREM TAXES	6,070,000	6,350,000
21 1112 000	AD VALOREM TAXES MH	180,000	200,000
21 1120 000	PRIOR YEARS	15,000	10,000
21 1190 000	PENALTY & INTEREST	10,000	6,000
21 1510 000	INTEREST	115,000	130,000
21 1950 000	ERATE		40,000
21 5130 000	SALE OF SURPLUS	40,000	0
21 4151 000	HOMELAND SERCURITY	50,000	0
21 4900 021	ARRA INTEREST CREDIT QSCB	253,000	253,000
21 724 000	FUND BALANCE	448,231	
		<hr/>	
		7,181,231	6,989,000

THIS BUDGET REFLECTS A LEVY OF 6,600,000 FOR 25 PAY 26
UP FROM 6,500,000 24 PAY 2025

A world map rendered in a watercolor style, with colors ranging from deep blues and purples to bright oranges and reds. The map is centered on the Atlantic Ocean, showing the Americas on the left and Europe, Africa, and Australia on the right.

Social Studies Adoption

for implementation Fall 2026



Curriculum & Capital Outlay Background

In 2022, the list of current contracts were as follows:

Social Studies (2016-2022)

The state did not approve the standards in 2022, instead reconvened a new committee and standards were approved in **Spring 2023**.

Social Studies (2016-2022)	+ 3 years	FY25 purchase (winter) Spring 2025 Training	Fall 2025 Full Implementation
Science (2017-2023)	+ 3 years	FY26 purchase (winter) Spring 2026 Training	Fall 2026 Full Implementation
ELA (2018-2024)	+2 years	FY27 Purchase (Spring 26 training w/ Summer 26 purchase	Fall 2026 Full Implementation
Mathematics (2019 - 2026)	+1 year	FY 28 Purchase (Spring 2027 Training) w/ Summer 27 purchase	Fall 2027 Implementation

Purpose

The adoption of new Social Studies Curriculum is essential to ensure that our district

- remains aligned with state educational standards
 - (changed drastically in 2024)
- maintains compliance with school board policies
 - Policy IIA & the Instructional Materials Cycle of review
- provides students with high-quality, relevant learning resources
- takes advantage of an integrated approach to learning

EXISTING CURRICULUM

Age & Relevance

Stay within 10 years of the copyright for relevant references & online support.

K-5

©2013

6-12

©
2014

GAPS

For the most part, teachers felt that the old curriculum was aligned to the state standards. However, it lacked cross-content integration opportunities.

K-5

Standards changed to include World History

6-12

Timelines for were distributed to different grades

Stakeholder Input

Teacher input was gathered from the District Review committee who identified a number of issues with the current curriculum. Chief among both is that the platform software is outdated.

K-5

Lexile is not adjustable

6-12

Platform's functionality is a problem.

The District Review Committee

K	Becca Christman, PVE	6	Tammy Gilbert, Rural
1	Gracie Dillman, SES Marnie Masters, PVE	7	Ian Walton, SBMS
2	Becky Silvernail, Whitewood	8	William Carpenter, SBMS Kerry Skinner, SWMS
3	Pasiensia Lockman, Rural (3-5)	World History	Jordan Proefrock, SBHS
4	Christy Hederman, SES	US History	Blake Proefrock, SBHS
5	Beth Severson, SWMS Kelsey Ruff, SBMS Bailey Matt, Rural	US Govt.	Stephanie Kaufman, SBHS



Social Studies Adoption Cycle

2023-24: Review & Plan

- Establish Review committee
- Review Current Curriculum
- Review Revised State Standards
- Analyze District Achievement Data
- Develop Rubric for desired outcomes
- Research Possible Pilot Programs
- Preview Vendor Offerings

- **Prolonged Pilot period**
- **Purchase & Rollout Midyear 2024-25**
- **Full Implementation in Fall of 2026**

Spring 2024: Pilot

- Align Pilots to Standards
- Share findings with department
- Rubric evaluation of curriculum
- Recommendation to school board for adoption.

FALL 2024: Pilot

- Ensure multiple teacher use opportunities
- Share findings with department
- Rubric evaluation of curriculum

Winter 2025: Adopt

Recommendation to school board for adoption.

Spring 2025: Implementation

- Develop pacing guides for alignment SUMMER
- Align common summative assessments SUMMER
- Teachers design instruction
- Professional Development FALL
- Evaluate and revise lessons

Ongoing Monitoring

- PD Refresher and curriculum updates
- Maintain Guaranteed and viable curriculum

2026-27: Revise & Review

- Continue Professional Development
- Continue to evaluate and revise assessments
- Recommendation for supplemental curriculum
- PD Refresher and curriculum updates

Each of these phases is fully developed in the [Adoption Plan](#)

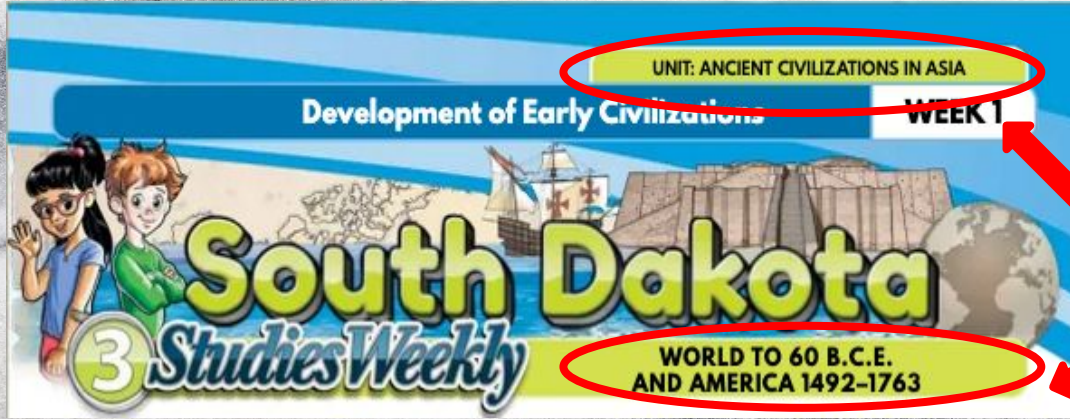
New State Standards

- Biggest Changes in grades K-5 with an emphasis on both World and American History.
- Middle grades redistributed content to 7th grade which was previously Geography focused.
- Spiraled content will make alignment really critical due to the scope covered in each grade.

Grade	Subjects	
K	Introduction to America	
1	World: To 315	America: 1492-1787
2	World: 315-1492	America: 1787-1908
3	World: To 60 B.C.E.	America: 1492-1763
4	World: 60 B.C.E.-C.E. 1300	America: 1763-1820
5	World: 1300-1648	America: 1820-1908
6	Influential Ideas in History and Civics: To 1815	
7	America: 1492-1877	
8	America: 1877-2008	
9-12	World History: Ancient to Modern	World Geography
	*U.S. History: 1492-2008	
	*U.S. Government/ American Civics	Economics
	State and Native American History and Civics	

K-4 Studies Weekly Preview

& classroom novels



Teachers will receive all weekly magazines at the beginning of the year in a single bulk shipment.

Each weekly magazine highlights

- the the unit of study
- the scope of the standards.

The State partnered with publishers to provide novels and small group readers for each classroom.



Let's take a look!

[Kindergarten](#)

[First](#)

[Second](#)

[Third](#)

[Fourth](#)

[Fifth](#)

Studies Weekly are designed for approximately 30 minutes of instruction each day.

K-4 Recommendation

Meade School District should adopt the Studies Weekly Curriculum and the novel sets provided by the state of South Dakota.

For Students:

Weekly “readers” that students can write directly on and take home at the end of each week.

For Teachers:

Digital Licenses to the online platform which includes explicit lesson plans and resources to deepen student understanding.

COST: \$0

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**Questions regarding the K-4
recommendation?**

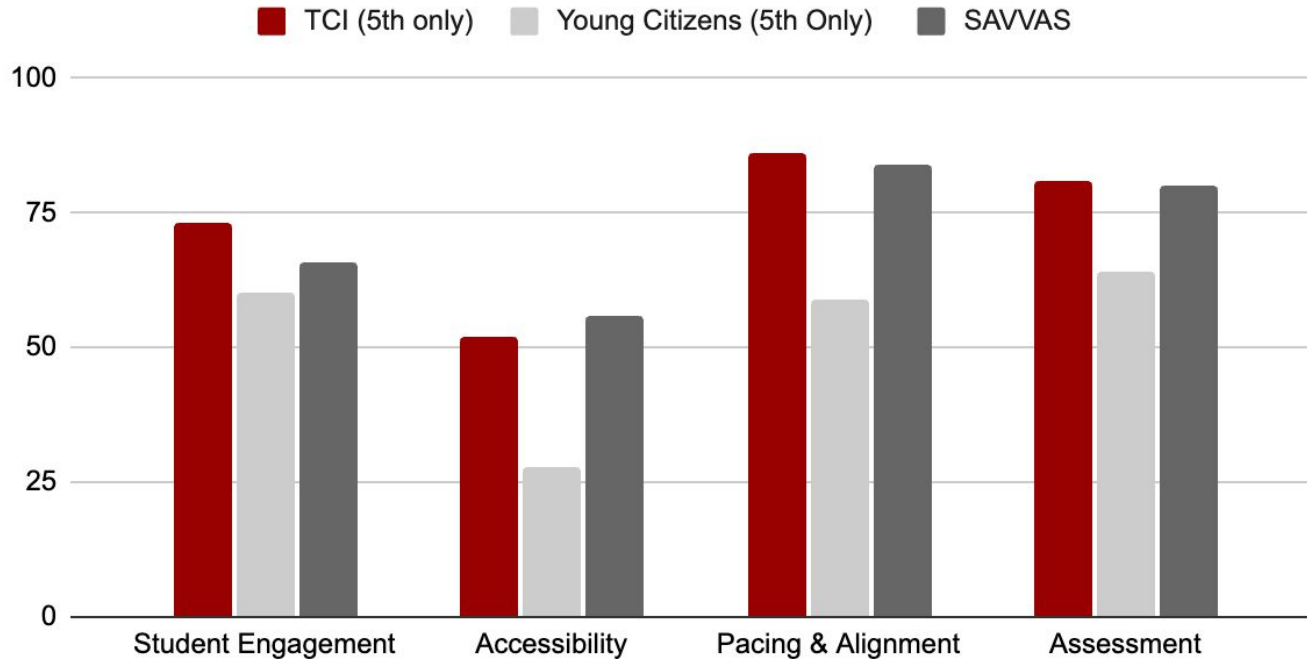
Evaluation Criteria

Engagement	Engaging material for K-12 social studies refers to instructional resources and activities that captivate students' interest, foster critical thinking, and promote a deep understanding of historical events, cultures, geography, and societal structures. These materials aim to make social studies content relevant and meaningful to students, encouraging active participation, inquiry, and the development of historical and cultural literacy.
Accessibility	Accessibility refers to the ease and efficiency of use as well as the navigability of the materials for the end user.
Pacing & Alignment	Curriculum program will align to the state standards including the instructional materials, assessments, learning experiences and outcomes.
Assessment	Assessment is the systematic basis for making inferences about the learning and development of students. It is the process of defining, selecting, designing, collecting, analyzing, interpreting, and using information to increase students' learning and development.

Teacher Rubric Alignment Data

Grade 5 Rubric Alignment

Teacher Results



Data was pulled from six 5th grade teachers.

Each criterion had 3-10 indicators

% score is out of points possible on the rubric.

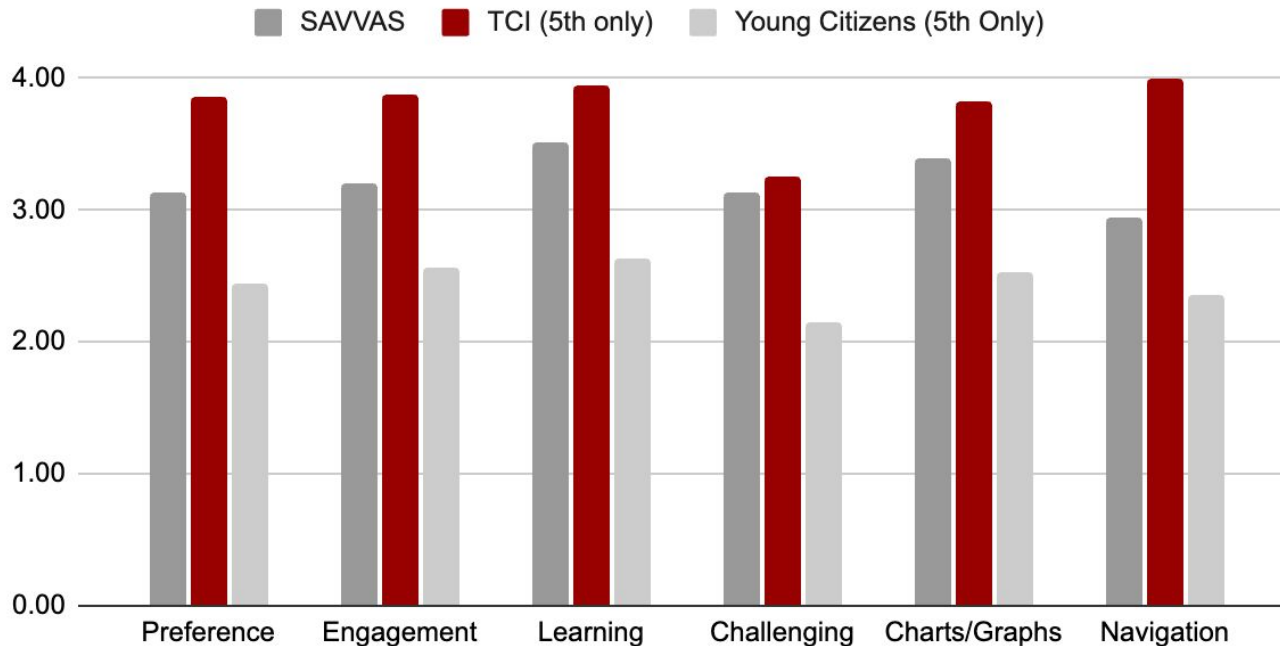
Low area in accessibility is due to parent communication embedded in the platform.

5th Grade Student Data Collection

250 (avg)
responses/text

Student Engagement Survey

5th grade



Questions:

Preference:

How well did you like the curriculum your teacher used?

Engagement

The lessons with the curriculum were interesting.

Learning

The curriculum helped you learn about the topic.

Challenging

The curriculum challenged my mind.

Charts/Graphs

The graphs, pictures, and maps enhanced my understanding.

Navigation

Navigation of the online textbook was quick and easy.

Grade 5 Recommendation

For the transitional 5th grade year, the District Review Committee recommends purchasing TCI for a contracted period of 6 years. The purchase would include:

For Students:

Digital licenses to the online platform for students and a consumable Student Interactive Journal.

For Teachers:

Digital Licenses to the online platform which includes access to a wide variety of instructional materials, including but not limited to primary and secondary sources, maps, charts, graphs, and project-based learning for deeper understanding and smoother transition to the rigors of middle school Social Studies

One time expenditure of \$34,002.00

The image features a background of marbled paper with swirling patterns of light grey, white, and dark grey. A white rectangular box is centered in the middle of the page, containing the text.

**Questions regarding the 5th grade
recommendation?**

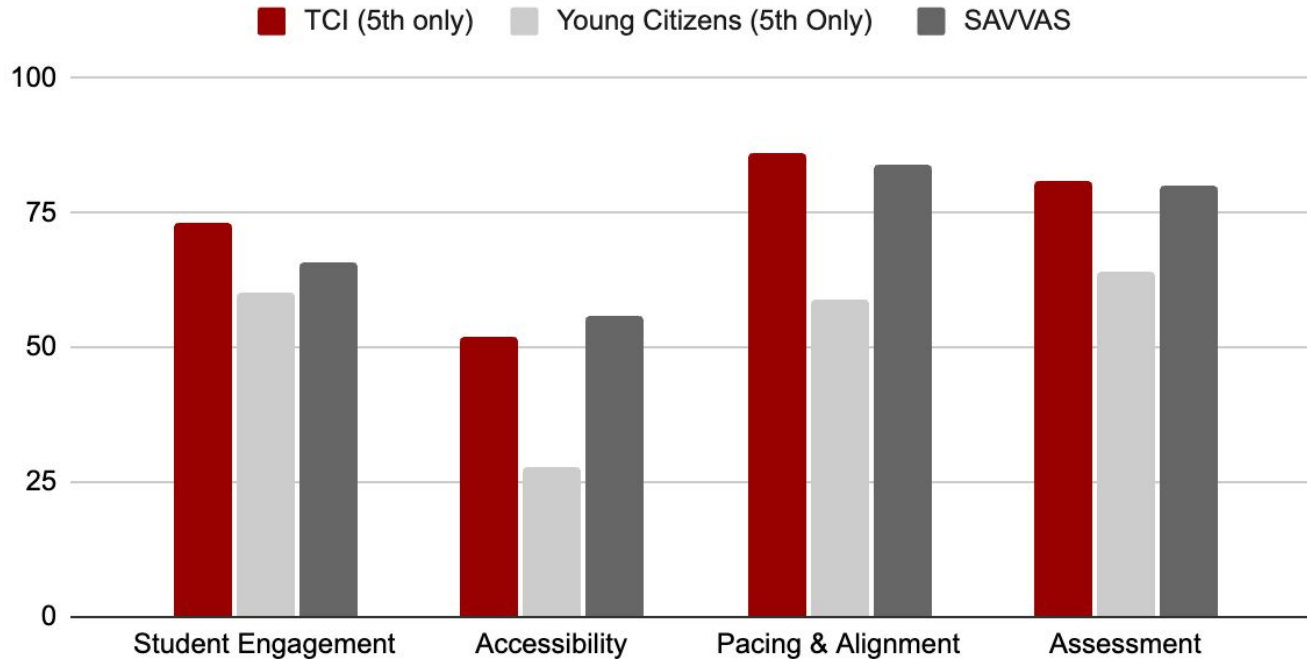
The background of the image is a piece of marbled paper with a complex, organic pattern. The colors range from light cream and beige to dark charcoal and black, with some subtle hints of brown and blue. The pattern consists of irregular, vein-like shapes and blotches that create a sense of depth and texture.

Middle School and High School

Teacher Rubric Alignment Data

Grade 5 Rubric Alignment

Teacher Results



Data was pulled from six 5th grade teachers.

Each criterion had 3-10 indicators

% score is out of points possible on the rubric.

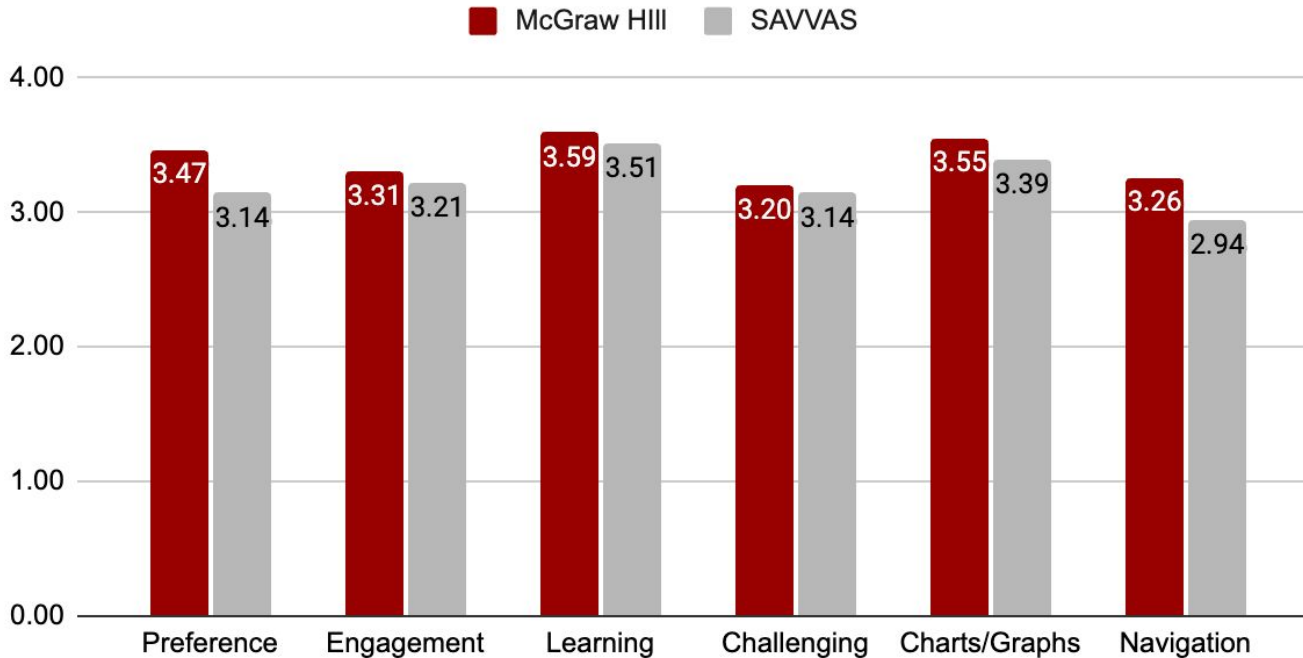
Low area in accessibility is due to parent communication embedded in the platform.

6-12 Student Data Collection

225 (avg)
responses/text

Student Engagement Survey

Grades 6-12



Questions:

Preference:

How well did you like the curriculum your teacher used?

Engagement

The lessons with the curriculum were interesting.

Learning

The curriculum helped you learn about the topic.

Challenging

The curriculum challenged my mind.

Charts/Graphs

The graphs, pictures, and maps enhanced my understanding.

Navigation

Navigation of the on-line textbook was quick and easy.

EXISTING CURRICULUM

Age & Relevance

Stay within 10 years of the copyright for relevant references & online support.

K-5

©2013

6-12

©
2014

GAPS

For the most part, teachers felt that the old curriculum was aligned to the state standards. However, it lacked cross-content integration opportunities.

K-5

Standards changed to include World History

6-12

Timelines for were distributed to different grades

Stakeholder Input

Teacher input was gathered from the District Review committee who identified a number of issues with the current curriculum. Chief among both is that the platform software is outdated.

K-5

Lexile is not adjustable

6-12

Platform's functionality is a problem.

New State Standards

Mcgraw Hill redistributed content to 7th grade by updating the 8th grade content with the new standards and dropping some of the 8th grade content to 7th grade.

Grade	Subjects	
K	Introduction to America	
1	World: To 315	America: 1492-1787
2	World: 315-1492	America: 1787-1908
3	World: To 60 B.C.E.	America: 1492-1763
4	World: 60 B.C.E.-C.E. 1300	America: 1763-1820
5	World: 1300-1648	America: 1820-1908
6	Influential Ideas in History and Civics: To 1815	
7	America: 1492-1877	
8	America: 1877-2008	
9-12	World History: Ancient to Modern	World Geography
	*U.S. History: 1492-2008	
	*U.S. Government/ American Civics	Economics
	State and Native American History and Civics	

6-12 Recommendation

For grades 6-8 and courses, US History, World History, and World Geography the District Review Committee recommends renewing with McGraw-Hill for a contracted period of 6 years. The purchase would include:

For 6-12 Students:

Digital licenses to the online platform for students and a class set of physical textbooks.

For Teachers:

Digital Licenses to the online platform, a physical instructional manual with accompanying quizzes, tests.

Additionally the purchase includes 2 - four hour sessions for professional development. Thereafter we will purchase PD as needed.

One time expenditure of \$168,610.68

Government Recommendation

For Government and AP Government, the District Review Committee recommends renewing with SAVVAS for a contracted period of 6 years. The purchase would include:

For Students:

Digital licenses to the online platform for students and a class set of physical textbooks.

For Teachers:

Digital licenses to the online platform, a physical instructional manual with accompanying quizzes, and tests.

PD will be purchased as needed.

One time expenditure of \$22,982.40

Full Recommendation

Full cost \$225,595.08

**6 year contract (effective July 2025)
with first training in March of 2025**

Budgeted: 400,000

Difference: \$174,404.92

Curriculum & Capital Outlay



Background

In 2022, the list of current contracts were as follows:

Social Studies (2016-2022)

Science (2017-2023)

ELA (2018-2024)

Mathematics (2019 - 2026)

Background

In 2022, the list of current contracts were as follows:

Social Studies (2016-2022)

The state did not approve the standards in 2022, instead reconvened a new committee and standards were approved in **Spring 2023**.

Social Studies (2016-2022)	+ 3 years	FY25 purchase (winter) Spring 2025 Training	Fall 2025 Full Implementation
Science (2017-2023)	+ 3 years	FY26 purchase (winter) Spring 2026 Training	Fall 2026 Full Implementation
ELA (2018-2024)	+2 years	FY27 Purchase (Spring 26 training w/ Summer 26 purchase	Fall 2026 Full Implementation
Mathematics (2019 - 2026)	+1 year	FY 28 Purchase (Spring 2027 Training) w/ Summer 27 purchase	Fall 2027 Implementation

Each one year extension is costly.

Where we can, we have negotiated a locked in rate for a multi-year contract until the adoption cycle kicks in.

Example: No Red Ink multi-year contract, paid annually locks in a lower rate of increase.

1 year at a time = 8-11% overall increase
Multi- year is lower at less than 5%

	FUND 10	FUND 21	FUND 22	FUND 51	FUND 53	
November 1, 2024	GENERAL FUND	CAPITAL OUTLAY	SPECIAL SERVICES	FOOD SERVICE	ENTERPRISE	CUSTODIAL
BEGINNING BALANCES	3,178,685.58	2,905,604.77	797,193.76	315,856.20	183,374.79	395,038.17
PETTY CASH	1.00					
CASH CHANGE	2,000.00			100.00	2,000.00	
ADVANCE PAYMENTS	17,728.13					
CASH IN BANK	1,013,651.92	28,123.32	25,300.08	129,261.92	79,254.52	259,521.58
INVESTMENTS, SAVINGS	2,145,304.53	2,877,481.45	771,893.68	186,594.28	104,120.27	135,516.59
UNEMPLOYMENT SAVINGS	11,889.98					
INVESTMENTS, CD	1,013,713.70	1,013,713.70				
INVESTMENTS, CD	1,134,123.13					
TRANSFER IN	134,123.13					
REVENUE:						
LOCAL TAXES	3,402,920.56	2,290,448.98	1,445,789.47			
OTHER SOURCES	41,777.39	2,141.17	1,337.33			
STATE	977,310.48		94,706.00			
FEDERAL	252,716.75		60,876.00	82,779.49		
OTHER SOURCES	22,527.42	133,430.92	4,016.82	84,332.61	11,754.27	121,640.48
TOTAL REVENUE	4,697,252.60	2,426,021.07	1,606,725.62	167,112.10	11,754.27	121,640.48
TO BE ACCT'D FOR:	8,010,061.31	5,331,625.84	2,403,919.38	482,968.30	195,129.06	516,678.65
TRANSFER OUT:		391,250.00				
EXPENDITURES	2,013,965.39	187,352.84	451,627.54	180,328.93	17,792.76	52,207.96
ENDING BALANCES 11/30/2024	5,996,095.92	4,753,023.00	1,952,291.84	302,639.37	177,336.30	464,470.69
PETTY CASH	1.00					
CASH CHANGE	2,000.00			100.00	2,000.00	
ADVANCE PAYMENTS	17,728.13					
CASH IN BANK	1,445,788.00	326,670.48	230,828.63	165,846.73	58,046.76	285,003.47
INVESTMENTS, SAVINGS	4,530,578.79	4,426,352.52	1,721,463.21	136,792.64	119,289.54	179,467.22
UNEMPLOYMENT SAVINGS	11,893.76					
INVESTMENTS, CD	1,013,713.70	1,013,713.70				
INVESTMENTS, CD	1,000,000.00	250,000.00				

GENERAL FUND

FIRST INTERSTATE BANK SAVINGS 6112	4,530,578.79
FIRST INTERSTATE UNEMPLOYMENT SAVINGS	11,893.76
FIRST INTERSTATE BANK CHECKING 7107	1,445,788.00
FIRST INTERSTATE BANK CD	1,013,713.70
PIONEER BANK CD	1,000,000.00
TOTAL GENERAL FUND	<u>8,001,974.25</u>

CAPITAL OUTLAY

FIRST INTERSTATE BANK SAVINGS 6112	4,426,352.52
FIRST INTERSTATE BANK CHECKING 7107	326,670.48
FIRST INTERSTATE BANK CD	1,013,713.70
FIRST INTERSTATE BANK CD	250,000.00
TOTAL CAPITAL OUTLAY	<u>6,016,736.70</u>

SPECIAL EDUCATION

FIRST INTERSTATE BANK SAVINGS 6112	1,721,463.21
FIRST INTERSTATE BANK CHECKING 7107	230,828.63
TOTAL SPECIAL EDUCATION	<u>1,952,291.84</u>

FOOD SERVICE

FIRST INTERSTATE BANK SAVINGS 6112	136,792.64
FIRST INTERSTATE BANK CHECKING 7107	165,846.73
TOTAL FOOD SERVICE	<u>302,639.37</u>

ENTERPRISE

FIRST INTERSTATE BANK SAVINGS 6112	119,289.54
FIRST INTERSTATE BANK CHECKING 7107	58,046.76
TOTAL CONCESSION	<u>177,336.30</u>

TOTAL ALL FUNDS

16,450,978.46

ALICE HAYES SCHOLARSHIP	5,748.61
CD, CENTRAL, GRIMSBO SCHOLARSHIP	3,464.86
PSBK/CD CNTRL, KEY CITY RIDING CLUB	3,181.32
CD, CENTRAL, SIGMAN	500.00
CD, CENTRAL, WOODLE SCHOLARSHIP	9,565.93
PSBK, CENTRAL, BROWN SCHOLARSHIP	0.00
PSBK, CENTRAL FLEXIBLE CAFETERIA	45,971.63
ALLEN SIGMAN MEMORIAL	1,278.19
	<u>69,710.54</u>

TOTAL ALL FUNDS INVESTED

16,520,689.00

Brett Burditt -Business Manager Meade 46-1

Revenue Summary Report
Processing Month: 11/2024
EXHIBIT C

Fund: 10 GENERAL FUND						
<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 VALOREN TAXES	9,768,609.00	3,322,007.89	3,834,231.93	39.25	5,934,377.07
10 1112 000	AD VALOREM MOBILE HOMES	220,000.00	79,142.12	90,268.47	41.03	129,731.53
10 1120 000	PRIOR YEAR AD VALOREM	30,000.00	1,770.55	5,285.98	17.62	24,714.02
10 1140 000	UTILITY TAXES	215,000.00	0.00	0.00	0.00	215,000.00
10 1190 000	PENALTIES AND INTEREST	30,000.00	5,932.10	9,871.44	32.90	20,128.56
10 1210 000	REVENUE IN LIEU OF TAXES	0.00	0.00	12,118.21	0.00	(12,118.21)
10 1510 000	INVESTMENT EARNINGS	130,000.00	6,736.46	54,149.19	41.65	75,850.81
10 1510 020	INVESTMENT EARNINGS	0.00	3.78	20.06	0.00	(20.06)
10 1510 107	INVESTMENT EARNINGS	100,000.00	0.00	22,194.70	22.19	77,805.30
10 1710 000	ADMISSIONS	60,000.00	4,213.65	40,313.65	67.19	19,686.35
10 1790 000	OTHER PUPIL ACTIVITY INCOME	15,000.00	1,506.00	1,506.00	10.04	13,494.00
10 1790 400	OTHER PUPIL ACTIVITY INCOME	0.00	1,216.00	1,216.00	0.00	(1,216.00)
10 1910 000	RENTALS	25,000.00	1,398.23	12,875.03	51.50	12,124.97
10 1920 000	CONTRIBUTIONS AND DONATIONS	81,000.00	0.00	25,000.00	30.86	56,000.00
10 1920 100	CONTRIBUTIONS AND DONATIONS	0.00	1,120.26	1,120.26	0.00	(1,120.26)
10 1920 120	CONTRIBUTIONS AND DONATIONS	0.00	1,500.00	3,050.00	0.00	(3,050.00)
10 1920 140	CONTRIBUTIONS AND DONATIONS	0.00	0.00	8,250.00	0.00	(8,250.00)
10 1920 200	CONTRIBUTIONS AND DONATIONS	0.00	661.33	1,046.33	0.00	(1,046.33)
10 1920 400	CONTRIBUTIONS AND DONATIONS	0.00	0.00	49,950.00	0.00	(49,950.00)
10 1943 000	CONTRACTED SERVICES	0.00	993.00	2,393.00	0.00	(2,393.00)
10 1950 000	REFUND PRIOR YEARS' EXPENDITURES	45,000.00	102.59	2,846.59	6.33	42,153.41
10 1971 000	INSURANCE PREMIUMS	6,000.00	0.00	275.00	4.58	5,725.00
10 1971 100	INSURANCE PREMIUMS	0.00	0.00	25.00	0.00	(25.00)
10 1971 110	INSURANCE PREMIUMS	0.00	0.00	25.00	0.00	(25.00)
10 1971 121	INSURANCE PREMIUMS	0.00	0.00	150.00	0.00	(150.00)
10 1971 140	INSURANCE PREMIUMS	0.00	0.00	175.00	0.00	(175.00)
10 1971 200	INSURANCE PREMIUMS	0.00	25.00	2,175.00	0.00	(2,175.00)
10 1971 201	INSURANCE PREMIUMS	0.00	0.00	125.00	0.00	(125.00)
10 1971 400	INSURANCE PREMIUMS	0.00	50.00	645.00	0.00	(645.00)
10 1973 000	MEDICAID	10,000.00	0.00	2,994.17	29.94	7,005.83
10 1990 000	OTHER	15,000.00	379.90	1,475.66	9.84	13,524.34
10 1990 110	OTHER	0.00	0.00	198.97	0.00	(198.97)
10 1990 120	OTHER	0.00	0.00	1,691.88	0.00	(1,691.88)
10 1990 140	OTHER	0.00	0.00	305.00	0.00	(305.00)
10 1990 200	OTHER	0.00	0.00	124.00	0.00	(124.00)
10 1990 201	OTHER-STAGEBARN	0.00	0.00	6.91	0.00	(6.91)
	Subtotal: REVENUE FROM LOCAL SOURCES	10,750,609.00	3,428,758.86	4,188,098.43	38.96	6,562,510.57
10 2110 000	COUNTY APPORTIONMENT	350,000.00	35,845.29	188,860.22	53.96	161,139.78
	Subtotal: REV FROM INTERMEDIATE SOURCES	350,000.00	35,845.29	188,860.22	53.96	161,139.78
10 3111 000	STATE AID	0.00	0.00	974,826.00	0.00	(974,826.00)
10 3111 030	STATE AID	11,953,318.00	975,906.00	3,899,187.00	32.62	8,054,131.00
10 3112 030	STATE APPORTIONMENT	229,000.00	0.00	0.00	0.00	229,000.00
10 3114 030	BANK FRANCHISE TAX	114,000.00	0.00	0.00	0.00	114,000.00
10 3119 030	GAMING REVENUE	7,500.00	0.00	0.00	0.00	7,500.00
10 3125 050	ASSOCIATE INSTRUCTORS (MENTOR)	0.00	654.48	1,294.81	0.00	(1,294.81)
10 3900 030	OTHER STATE REVENUE	6,000.00	750.00	750.00	12.50	5,250.00
10 3910 030	NATIONAL GUARD RENT	5,700.00	0.00	0.00	0.00	5,700.00
	Subtotal: REVENUE FROM STATE SOURCES	12,315,518.00	977,310.48	4,876,057.81	39.59	7,439,460.19

Revenue Summary Report
Processing Month: 11/2024
EXHIBIT C

Fund: 10 GENERAL FUND		<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
<u>Account Number</u>	<u>Description</u>					
10 4121 000	NATIONAL MINERALS	25,000.00	16,916.53	16,916.53	67.67	8,083.47
10 4122 000	TAYLOR GRAZING	14,500.00	16,296.75	16,296.75	112.39	(1,796.75)
10 4131 000	NATIONAL FOREST LANDS	15,000.00	0.00	0.00	0.00	15,000.00
10 4151 014	FFV GRANT	91,000.00	23,909.47	53,506.23	58.80	37,493.77
10 4153 044	TITLE IV	82,705.00	0.00	0.00	0.00	82,705.00
10 4158 042	TITLE I	707,571.00	132,200.00	132,200.00	18.68	575,371.00
10 4158 047	TITLE I- 1003 SCHOOL IMPROV.	0.00	2,734.00	7,660.00	0.00	(7,660.00)
10 4159 503	TITLE II PART A	223,944.00	52,856.00	52,856.00	23.60	171,088.00
10 4161 000	VOCATIONAL EDUCATION	51,529.00	7,804.00	30,234.00	58.67	21,295.00
Subtotal: REVENUE FROM FEDERAL SOURCES		1,211,249.00	252,716.75	309,669.51	25.57	901,579.49
10 5140 000	COMPENSATION-LOSS OF GNRL FA	0.00	0.00	5,315.23	0.00	(5,315.23)
Subtotal: OTHER SOURCES		0.00	0.00	5,315.23	0.00	(5,315.23)
Fund Total:		24,627,376.00	4,694,631.38	9,568,001.20	38.85	15,059,374.80
Fund: 21 CAPITAL OUTLAY		<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
<u>Account Number</u>	<u>Description</u>					
21 1110 000	AD VALOREM TAXES	6,427,500.00	2,240,749.61	2,494,419.02	38.81	3,933,080.98
21 1112 000	AD VALOREM MOBILE HOMES	180,000.00	48,836.79	55,126.32	30.63	124,873.68
21 1120 000	PRIOR YEARS' AD VALOREM TAXES	15,000.00	862.58	2,860.28	19.07	12,139.72
21 1190 000	PENALTIES AND INTEREST ON TAXES	10,000.00	2,141.17	3,591.25	35.91	6,408.75
21 1510 000	INVESTMENTS EARNINGS	115,000.00	6,280.92	57,391.27	49.91	57,608.73
21 1920 400	CONTRIBUTIONS AND DONATIONS	0.00	10,000.00	10,000.00	0.00	(10,000.00)
21 1950 000	REFUND OF PRIOR YEARS' EXPENDITURES	0.00	0.00	66,823.70	0.00	(66,823.70)
Subtotal: REVENUE FROM LOCAL SOURCES		6,747,500.00	2,308,871.07	2,690,211.84	39.87	4,057,288.16
21 4151 999	GRANTS-FEDERAL THRU STATE	50,000.00	0.00	0.00	0.00	50,000.00
21 4900 021	OTHER FEDERAL REVENUE QSCB	253,000.00	0.00	128,955.25	50.97	124,044.75
Subtotal: REVENUE FROM FEDERAL SOURCES		303,000.00	0.00	128,955.25	42.56	174,044.75
21 5130 000	SALE OF SURPLUS PROPERTY	40,000.00	117,150.00	117,150.00	292.88	(77,150.00)
21 5140 000	COMPENSATION-LOSS OF GNRL FA	0.00	0.00	13,410.28	0.00	(13,410.28)
Subtotal: OTHER SOURCES		40,000.00	117,150.00	130,560.28	326.40	(90,560.28)
Fund Total:		7,090,500.00	2,426,021.07	2,949,727.37	41.60	4,140,772.63
Fund: 22 SPECIAL EDUCATION		<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
<u>Account Number</u>	<u>Description</u>					
22 1110 000	AD VALOREM TAXES	3,888,172.00	1,414,467.85	1,574,596.13	40.50	2,313,575.87
22 1112 000	AD VALOREM MOBILE HOMES	114,000.00	30,828.08	34,798.34	30.52	79,201.66
22 1120 000	PRIOR YEARS' AD VALOREM TAXES	5,000.00	493.54	1,692.32	33.85	3,307.68
22 1190 000	PENALTIES AND INTEREST ON TAXES	5,000.00	1,337.33	2,247.29	44.95	2,752.71
22 1510 000	INVESTMENT EARNINGS	22,000.00	2,442.73	16,609.20	75.50	5,390.80
22 1920 000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	240.00	0.00	(240.00)
22 1972 000	MEDICAID DIRECT SERVICES TITLE XIX	16,000.00	1,574.09	2,787.97	17.42	13,212.03
22 1973 000	MEDICAID	14,000.00	0.00	11,976.65	85.55	2,023.35
Subtotal: REVENUE FROM LOCAL SOURCES		4,064,172.00	1,451,143.62	1,644,947.90	40.47	2,419,224.10
22 3121 030	EXCEPTIONAL CHILDREN- STATE AID	1,183,126.00	94,456.00	472,280.00	39.92	710,846.00
22 3900 030	OTHER STATE REVENUE	0.00	250.00	250.00	0.00	(250.00)
Subtotal: REVENUE FROM STATE SOURCES		1,183,126.00	94,706.00	472,530.00	39.94	710,596.00
22 4175 041	SPECIAL ED - IDEA - PART B	711,869.00	59,479.00	119,587.00	16.80	592,282.00
22 4186 043	SPECIAL ED - PRESCHOOL GRANTS	20,957.00	1,397.00	2,838.00	13.54	18,119.00
Subtotal: REVENUE FROM FEDERAL SOURCES		732,826.00	60,876.00	122,425.00	16.71	610,401.00

Fund: 22 SPECIAL EDUCATION

<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>
Fund Total:		5,980,124.00	1,606,725.62	2,239,902.90	37.46	3,740,221.10

Fund: 31 DEBT SERVICE QZAB 2010

<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>
31 1510 000	INVESTMENT EARNINGS	0.00	0.00	3,765.12	0.00	(3,765.12)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	0.00	3,765.12	0.00	(3,765.12)
31 5110 000	OPERATING TRANSFERS IN	40,000.00	0.00	40,000.00	100.00	0.00
Subtotal: OTHER SOURCES		40,000.00	0.00	40,000.00	100.00	0.00
Fund Total:		40,000.00	0.00	43,765.12	109.41	(3,765.12)

Fund: 32 DEBT SERVICE QSCB 2010

<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>
32 1510 000	INVESTMENT EARNINGS	0.00	17,838.56	74,366.13	0.00	(74,366.13)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	17,838.56	74,366.13	0.00	(74,366.13)
32 5110 000	OPERATING TRANSFERS IN	586,191.00	292,765.15	292,765.15	49.94	293,425.85
Subtotal: OTHER SOURCES		586,191.00	292,765.15	292,765.15	49.94	293,425.85
Fund Total:		586,191.00	310,603.71	367,131.28	62.63	219,059.72

Fund: 42 SBHS KITCHEN/COMMONS

<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>
42 5110 000	OPERATING TRANSFERS IN	650,000.00	0.00	530,600.87	81.63	119,399.13
Subtotal: OTHER SOURCES		650,000.00	0.00	530,600.87	81.63	119,399.13
Fund Total:		650,000.00	0.00	530,600.87	81.63	119,399.13

Fund: 51 FOOD SERVICE

<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 1510 000	INVESTMENT EARNINGS	12,000.00	198.36	3,725.59	31.05	8,274.41
51 1610 000	SALES TO PUPILS	635,000.00	78,401.60	306,307.74	48.24	328,692.26
51 1620 000	SALES TO ADULTS	20,000.00	5,334.70	11,006.85	55.03	8,993.15
51 1630 000	A LA CARTE SALES	8,500.00	292.70	629.75	7.41	7,870.25
51 1660 000	OTHER SALES	20,000.00	0.00	7,866.59	39.33	12,133.41
51 1690 000	MISC REVENUE FROM OTHER SOURCE	1,800.00	0.00	439.64	24.42	1,360.36
Subtotal: REVENUE FROM LOCAL SOURCES		697,300.00	84,227.36	329,976.16	47.32	367,323.84
51 4191 444	ESSER_GEER EQUIPMENT GRANT	0.00	0.00	24,791.00	0.00	(24,791.00)
51 4810 060	FEDERAL REIMBURSEMENT	130,000.00	0.00	0.00	0.00	130,000.00
51 4811 000	FEDERAL REIMBURSEMENT-SCHOOL LUNCH	480,000.00	71,170.08	155,240.35	32.34	324,759.65
51 4812 000	FEDERAL REIMBURSEMENT-SCHOOL BREAKFAST	86,000.00	11,153.87	22,096.34	25.69	63,903.66
51 4813 000	FEDERAL REIMBURSEMENT-AFTER SCHOOL CARE	2,000.00	342.14	630.98	31.55	1,369.02
51 4815 000	FEDERAL REIMBURSEMENT MILK	0.00	113.40	314.82	0.00	(314.82)
51 4820 000	DONATED FOOD	35,000.00	9,232.60	17,979.46	51.37	17,020.54
Subtotal: REVENUE FROM FEDERAL SOURCES		733,000.00	92,012.09	221,052.95	30.16	511,947.05
Fund Total:		1,430,300.00	176,239.45	551,029.11	38.53	879,270.89

Fund: 53 ENTERPRISE FUND

<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 1311 060	TUITION FROM PUPILS OR PARENTS	0.00	0.00	350.00	0.00	(350.00)
53 1316 015	DRIVERS EDUCATION	24,600.00	0.00	0.00	0.00	24,600.00
53 1510 000	INVESTMENT EARNINGS	1,100.00	169.27	909.70	82.70	190.30
53 1510 019	INVESTMENT EARNINGS	1,200.00	0.00	626.14	52.18	573.86
53 1660 000	OTHER SALES	74,000.00	2,721.00	33,068.00	44.69	40,932.00
53 1920 018	WW AFTER SCHOOL	10,250.00	0.00	5,022.32	49.00	5,227.68
53 1982 018	WW AFTER SCHOOL	0.00	482.00	3,668.00	0.00	(3,668.00)

Fund: 53 ENTERPRISE FUND

<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 1982 019	LATCHKEY SERVICES	67,500.00	8,382.00	21,111.00	31.28	46,389.00
Subtotal: REVENUE FROM LOCAL SOURCES		178,650.00	11,754.27	64,755.16	36.25	113,894.84
53 5110 000	OPERATING TRANSFERS IN	0.00	0.00	10,250.00	0.00	(10,250.00)
Subtotal: OTHER SOURCES		0.00	0.00	10,250.00	0.00	(10,250.00)
Fund Total:		178,650.00	11,754.27	75,005.16	41.98	103,644.84

Fund: 61 NON EXPENDABLE CUSTODIAL

<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>
61 1790 280	ALICE-LESTER HAYES SCHOLARSHIP	0.00	0.00	7.63	0.00	(7.63)
61 1790 315	GRIMSBO SCHOLARSHIP	0.00	0.00	7.89	0.00	(7.89)
61 1790 340	KEY CITY RIDING	0.00	0.00	7.89	0.00	(7.89)
61 1790 470	WOODLE GOLF	0.00	7.38	7.38	0.00	(7.38)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	7.38	30.79	0.00	(30.79)
Fund Total:		0.00	7.38	30.79	0.00	(30.79)

Fund: 66 EXPENDABLE CUSTODIAL FUND

<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>
66 1790 085	CAFETERIA FUND	0.00	18,562.37	90,052.41	0.00	(90,052.41)
66 1790 452	ALEN SIGMAN MEMORIAL	0.00	0.00	8.39	0.00	(8.39)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	18,562.37	90,060.80	0.00	(90,060.80)
Fund Total:		0.00	18,562.37	90,060.80	0.00	(90,060.80)

Fund: 71 HIGH SCHOOL CUSTODIAL FUND

<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 009	ACADEMIC	0.00	937.20	(834.86)	0.00	834.86
71 1790 010	ANNUAL	0.00	1,160.00	2,380.00	0.00	(2,380.00)
71 1790 095	CLASS OF 2025	0.00	0.00	1,240.00	0.00	(1,240.00)
71 1790 096	CLASS OF 2026	0.00	0.00	660.00	0.00	(660.00)
71 1790 097	CLASS OF 2027	0.00	0.00	657.25	0.00	(657.25)
71 1790 098	CLASS OF 2028	0.00	0.00	1,115.00	0.00	(1,115.00)
71 1790 135	CULINARY ARTS	0.00	0.00	26.00	0.00	(26.00)
71 1790 190	FFA	0.00	22,523.00	25,964.76	0.00	(25,964.76)
71 1790 200	FCCLA	0.00	0.00	978.00	0.00	(978.00)
71 1790 320	VICA	0.00	0.00	41.00	0.00	(41.00)
71 1790 410	MEMORIAL SCHOLARSHIPS	0.00	0.00	2,000.00	0.00	(2,000.00)
71 1790 414	COKE SCHOLARSHIP	0.00	0.00	878.00	0.00	(878.00)
71 1790 450	S CLUB	0.00	16,686.19	49,055.26	0.00	(49,055.26)
71 1790 530	SPEECH	0.00	0.00	161.00	0.00	(161.00)
71 1790 540	STUDENT COUNCIL	0.00	1,600.00	4,339.84	0.00	(4,339.84)
71 1790 550	DRAMA-THESPIANS	0.00	0.00	46.00	0.00	(46.00)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	42,906.39	88,707.25	0.00	(88,707.25)
Fund Total:		0.00	42,906.39	88,707.25	0.00	(88,707.25)

Fund: 72 CENTRAL CUSTODIAL FUND

<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>
72 1790 220	STURGIS ELEMENTARY	0.00	19,878.53	27,863.32	0.00	(27,863.32)
72 1790 230	STUDENT COUNCIL-PIEDMONT	0.00	21.49	16,164.48	0.00	(16,164.48)
72 1790 365	FS MEALS/FOR KIDS	0.00	1,000.00	2,500.00	0.00	(2,500.00)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	20,900.02	46,527.80	0.00	(46,527.80)
Fund Total:		0.00	20,900.02	46,527.80	0.00	(46,527.80)

Fund: 73 MIDDLE SCHOOL CUSTODIAL FUND

<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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Revenue Summary Report
 Processing Month: 11/2024
 EXHIBIT C

Fund: 73 MIDDLE SCHOOL CUSTODIAL FUND

<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>
73 1790 517	PRINCIPALS REGION VII	0.00	0.00	6,269.92	0.00	(6,269.92)
73 1790 540	SWMS STUDENT COUNCIL	0.00	11,884.85	16,784.12	0.00	(16,784.12)
73 1790 550	SBMS STUDENT COUNCIL	0.00	27,379.47	32,557.66	0.00	(32,557.66)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	39,264.32	55,611.70	0.00	(55,611.70)
Fund Total:		0.00	39,264.32	55,611.70	0.00	(55,611.70)
		<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:		40,583,141.00	9,347,615.98	16,606,101.35	40.92	23,977,039.65

EXPENDITURE REPORT FUND, FUNCTION, OPR UNIT
EXHIBIT D

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances	Unencumbered	% of Budget
10	GENERAL FUND						Balance	
1111	REGULAR TERM	\$6,029,185.00	\$516,870.92	\$1,593,645.83	\$4,435,539.17	\$19,760.89	\$4,415,778.28	26.76
1112	SUMMER TERM	\$13,802.00	\$0.00	\$0.00	\$13,802.00	\$0.00	\$13,802.00	0.00
1121	REGULAR TERM	\$3,722,273.00	\$307,554.78	\$951,235.40	\$2,771,037.60	\$7,727.26	\$2,763,310.34	25.76
1122	SUMMER TERM	\$26,640.00	\$1,500.16	\$2,676.46	\$23,963.54	\$0.00	\$23,963.54	10.05
1131	REGULAR TERM	\$3,317,108.00	\$279,033.83	\$848,402.08	\$2,468,705.92	\$33,289.94	\$2,435,415.98	26.58
1132	SUMMER TERM-INCLUDES PROJ EASY	\$18,784.00	\$2,292.92	\$3,827.20	\$14,956.80	\$0.00	\$14,956.80	20.37
1142	TITLE I PRESCHOOL	\$31,567.00	\$4,484.41	\$10,469.68	\$21,097.32	\$0.00	\$21,097.32	33.17
1190	OTHER REGULAR PROGRAMS	\$3,615.00	\$38.72	\$38.72	\$3,576.28	\$5.85	\$3,570.43	1.23
1210	PROGRAMS FOR GIFTED & TALENTED	\$73,936.00	\$6,127.74	\$18,509.14	\$55,426.86	\$0.00	\$55,426.86	25.03
1250	CULTURALLY DIFFERENT	\$29,747.00	\$3,469.74	\$9,082.64	\$20,664.36	\$810.00	\$19,854.36	33.26
1273	HELPING DISADV CHILD MEET STAN	\$734,829.00	\$53,735.61	\$185,534.15	\$549,294.85	\$379.19	\$548,915.66	25.30
2113	SOCIAL WORK SERVICES	\$78,564.00	\$6,121.90	\$18,119.92	\$60,444.08	\$0.00	\$60,444.08	23.06
2116	Title I attendance & Social work	\$11,000.00	\$6,390.00	\$6,390.00	\$4,610.00	\$0.00	\$4,610.00	58.09
2122	COUNSELING SERVICES	\$738,059.00	\$61,909.65	\$188,014.19	\$550,044.81	\$0.00	\$550,044.81	25.47
2128	TITLE I PARENTAL INVOLVEMENT ACTIVITIES	\$6,000.00	\$0.00	\$1,048.99	\$4,951.01	\$1,410.05	\$3,540.96	40.98
2133	DENTAL SERVICES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00
2134	NURSE SERVICES	\$227,746.00	\$25,690.10	\$64,407.42	\$163,338.58	\$448.46	\$162,890.12	28.48
2139	OTHER HEALTH SERVICES	\$6,000.00	\$848.96	\$1,305.16	\$4,694.84	\$214.97	\$4,479.87	25.34
2212	INSTRUCTION/CURRICULUM DEVELOP	\$178,352.00	\$37,085.20	\$47,470.44	\$130,881.56	\$11,631.48	\$119,250.08	33.14
2214	TITLE I PROFESSIONAL DEVELOPMENT	\$17,686.00	\$2,992.36	\$4,019.97	\$13,666.03	\$7,800.00	\$5,866.03	66.83
2219	OTHER IMPROV. OF INSTRUCT SERV	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$1,490.03	\$13,509.97	9.93
2222	SCHOOL LIBRARY SERVICES	\$211,220.00	\$20,155.02	\$62,417.80	\$148,802.20	\$4,253.77	\$144,548.43	31.56
2227	TECHNOLOGY IN SCHOOL	\$362,855.00	\$34,694.41	\$151,422.59	\$211,432.41	\$5,095.18	\$206,337.23	43.14
2311	SERVICE AREA DIRECTION	\$456,150.00	(\$1,637.00)	\$543,116.33	(\$86,966.33)	\$0.00	(\$86,966.33)	119.07
2314	ELECTION SERVICES	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00
2315	LEGAL SERVICES	\$12,000.00	\$825.00	\$7,974.74	\$4,025.26	\$0.00	\$4,025.26	66.46
2317	AUDIT SERVICES	\$47,000.00	\$0.00	\$0.00	\$47,000.00	\$0.00	\$47,000.00	0.00
2319	OTHER BOARD OF ED SERVICES	\$101,525.00	\$11,417.17	\$76,532.69	\$24,992.31	\$1,200.76	\$23,791.55	76.57
2321	OFFICE OF THE SUPERINTENDENT	\$289,333.00	\$23,621.56	\$121,702.68	\$167,630.32	\$0.00	\$167,630.32	42.06
2323	STAFF RELATIONS/NEG SERVICES	\$6,510.00	\$30.55	\$1,202.12	\$5,307.88	\$0.00	\$5,307.88	18.47
2410	OFFICE OF THE PRINCIPAL	\$1,718,246.00	\$147,334.86	\$675,735.69	\$1,042,510.31	\$5,184.38	\$1,037,325.93	39.63
2490	OTHER SUPPORT SERVICES-SCH ADM	\$187,797.00	\$14,455.47	\$73,592.82	\$114,204.18	\$0.00	\$114,204.18	39.19
2529	OTHER FISCAL SERVICES	\$402,080.00	\$33,241.63	\$173,640.75	\$228,439.25	\$200.00	\$228,239.25	43.24
2542	CARE & UPKEEP OF BUILDING SERV	\$1,014,900.00	\$88,839.14	\$330,637.63	\$684,262.37	\$0.00	\$684,262.37	32.58
2543	CARE & UPKEEP OF GROUNDS SERV	\$73,084.00	\$1,090.00	\$15,113.40	\$57,970.60	\$0.00	\$57,970.60	20.68
2545	VEHICLE SERVICING & MAINTANCE	\$61,250.00	\$4,604.84	\$19,597.82	\$41,652.18	\$364.96	\$41,287.22	32.59
2546	SECURITY SERVICES	\$216,750.00	\$12,169.95	\$59,308.37	\$157,441.63	\$260.00	\$157,181.63	27.48
2547	LAND AND BUILDING RENTAL	\$14,000.00	\$3,140.00	\$3,860.00	\$10,140.00	\$0.00	\$10,140.00	27.57
2549	OTHER OPERATION/MAINT OF PLANT	\$2,012,040.00	\$174,241.20	\$797,732.29	\$1,214,307.71	\$15,510.11	\$1,198,797.60	40.42
2553	MONITORING SERVICES	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	0.00
2555	CONTRACTED SERVICES	\$1,400,697.00	\$0.00	\$166,530.97	\$1,234,166.03	\$0.00	\$1,234,166.03	11.89
2562	FOOD PREPERATION/DISPENSING	\$91,000.00	\$15,770.18	\$58,129.67	\$32,870.33	\$0.00	\$32,870.33	63.88
2574	PRINTING,PUBLISHING,DUPLICATIN	\$114,968.00	\$7,833.96	\$58,841.78	\$56,126.22	\$12,169.14	\$43,957.08	61.77
2642	RECRUITMENT/PLACEMENT SERVICE	\$3,549.00	\$477.82	\$3,717.31	(\$168.31)	\$0.00	(\$168.31)	104.74
6000	COCURRICULAR ACTIVITIES	\$0.00	\$0.00	\$700.00	(\$700.00)	\$0.00	(\$700.00)	0.00
6101	FOOTBALL	\$93,030.00	\$9,861.01	\$45,126.74	\$47,903.26	\$0.00	\$47,903.26	48.51
6102	BASKETBALL	\$62,727.00	\$3,174.76	\$7,546.53	\$55,180.47	\$1,760.00	\$53,420.47	14.84
6103	WRESTLING	\$59,219.00	\$4,865.72	\$10,735.25	\$48,483.75	\$8,364.00	\$40,119.75	32.25
6104	GOLF	\$8,997.00	\$1,563.19	\$3,356.94	\$5,640.06	\$1,120.00	\$4,520.06	49.76

EXPENDITURE REPORT FUND, FUNCTION, OPR UNIT
EXHIBIT D

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances		% of Budget
6105	BOYS SCOOCEER	\$17,160.00	\$605.00	\$17,377.37	(\$217.37)	\$1,300.00	(\$1,517.37)	108.84
6202	GIRLS BASKETBALL	\$63,275.00	\$4,809.97	\$10,046.76	\$53,228.24	\$3,680.00	\$49,548.24	21.69
6204	GIRLS GOLF	\$8,997.00	\$564.94	\$1,706.84	\$7,290.16	\$1,440.00	\$5,850.16	34.98
6205	VOLLEYBALL	\$55,224.00	\$10,824.03	\$30,347.70	\$24,876.30	\$1,600.00	\$23,276.30	57.85
6207	GIRLS SOCCER	\$16,268.00	\$1,069.22	\$13,827.72	\$2,440.28	\$1,300.00	\$1,140.28	92.99
6208	GIRLS SOFTBALL	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00
6500	TRANSPORATION	\$197,500.00	\$16,001.02	\$78,041.05	\$119,458.95	\$2,869.70	\$116,589.25	40.97
6901	TRACK	\$86,464.00	\$4,690.87	\$14,188.72	\$72,275.28	\$22,858.00	\$49,417.28	42.85
6902	CROSS COUNTRY	\$32,350.00	\$4,651.26	\$14,825.48	\$17,524.52	\$840.00	\$16,684.52	48.42
6903	BAND	\$18,057.00	\$1,191.34	\$3,499.34	\$14,557.66	\$742.61	\$13,815.05	23.49
6904	CHOIR	\$13,296.00	\$644.79	\$2,433.84	\$10,862.16	\$1,951.00	\$8,911.16	32.98
6905	DEBATE	\$28,170.00	\$1,727.46	\$4,759.43	\$23,410.57	\$1,150.00	\$22,260.57	20.98
6906	DRAMA	\$22,811.00	\$1,293.06	\$5,441.68	\$17,369.32	\$4,265.00	\$13,104.32	42.55
6907	DECLAM	\$5,874.00	\$593.99	\$1,317.65	\$4,556.35	\$0.00	\$4,556.35	22.43
6909	YEARBOOK	\$7,641.00	\$701.07	\$2,117.23	\$5,523.77	\$0.00	\$5,523.77	27.71
6911	FFA	\$6,539.00	\$527.51	\$1,594.59	\$4,944.41	\$0.00	\$4,944.41	24.39
6913	CHEERLEADERS	\$16,701.00	\$3,749.29	\$13,174.02	\$3,526.98	\$0.00	\$3,526.98	78.88
6914	CLASS/KNOW	\$31,951.00	\$2,254.45	\$7,190.37	\$24,760.63	\$0.00	\$24,760.63	22.50
6915	ACTIVITY DIRECTOR	\$230,541.00	\$16,795.62	\$106,308.41	\$124,232.59	\$33,897.77	\$90,334.82	60.82
6916	LEGO COMPETITION	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00
6917	WEIGHT ROOM TRAINER	\$15,000.00	\$331.48	\$994.44	\$14,005.56	\$0.00	\$14,005.56	6.63
6918	RURAL ACTIVITIES	\$29,442.00	\$12,191.51	\$17,693.81	\$11,748.19	\$0.00	\$11,748.19	60.10
8110	OPERATING TRANSFERS OUT	\$0.00	\$0.00	\$10,250.00	(\$10,250.00)	\$0.00	(\$10,250.00)	0.00
10	GENERAL FUND	\$25,228,831.00	\$2,013,135.32	\$7,779,606.75	\$17,449,224.25	\$218,344.50	\$17,230,879.75	31.70
21	CAPITAL OUTLAY							
1111	REGULAR TERM	\$845,449.00	\$4,788.00	\$598,504.01	\$246,944.99	\$21,156.60	\$225,788.39	73.29
1121	REGULAR TERM	\$369,882.00	\$1,500.00	\$244,671.41	\$125,210.59	\$6,867.60	\$118,342.99	68.01
1131	REGULAR TERM	\$295,606.00	\$23,800.00	\$208,562.70	\$87,043.30	\$638.00	\$86,405.30	70.77
1222	PGMS-STDNT WITH SEVERE DISAB	\$16,375.00	\$0.00	\$0.00	\$16,375.00	\$15,788.10	\$586.90	96.42
2222	SCHOOL LIBRARY SERVICES	\$31,200.00	\$0.00	\$6,744.00	\$24,456.00	\$12,270.28	\$12,185.72	60.94
2227	TECHNOLOGY IN SCHOOL	\$67,630.00	\$0.00	\$61,505.19	\$6,124.81	\$0.00	\$6,124.81	90.94
2410	OFFICE OF THE PRINCIPAL	\$75,789.00	\$0.00	\$62,977.58	\$12,811.42	\$0.00	\$12,811.42	83.10
2532	LAND ACQ AND DEVELOPMENT SERV	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	0.00
2533	ARCHITECTURE/ENGINEER SERVICES	\$11,500.00	\$0.00	\$14,268.50	(\$2,768.50)	\$4,700.00	(\$7,468.50)	164.94
2535	CONSTRUCTION AND IMPROVEMENTS	\$320,000.00	\$0.00	\$0.00	\$320,000.00	\$0.00	\$320,000.00	0.00
2542	CARE & UPKEEP OF BUILDING SERV	\$615,000.00	\$0.00	\$139,164.20	\$475,835.80	\$422,025.00	\$53,810.80	91.25
2543	CARE & UPKEEP OF GROUNDS SERV	\$340,000.00	\$0.00	\$284,398.03	\$55,601.97	\$0.00	\$55,601.97	83.65
2549	OTHER OPERATION/MAINT OF PLANT	\$309,000.00	\$0.00	\$296,267.38	\$12,732.62	\$111,200.00	(\$98,467.38)	131.87
2555	CONTRACTED SERVICES	\$165,000.00	\$0.00	\$0.00	\$165,000.00	\$0.00	\$165,000.00	0.00
5000	DEBT SERVICES-LSE PURCHASE PMT	\$3,331,600.00	\$5,749.69	\$2,587,531.98	\$744,068.02	\$8,648.46	\$735,419.56	77.93
6101	FOOTBALL	\$9,000.00	\$0.00	\$8,755.45	\$244.55	\$0.00	\$244.55	97.28
6103	WRESTLING	\$5,000.00	\$0.00	\$4,530.00	\$470.00	\$0.00	\$470.00	90.60
6104	GOLF	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	100.00
6204	GIRLS GOLF	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	100.00
6205	VOLLEYBALL	\$6,000.00	\$0.00	\$5,677.00	\$323.00	\$0.00	\$323.00	94.62
6901	TRACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
6903	BAND	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	0.00
6904	CHOIR	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00
6915	ACTIVITY DIRECTOR	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00
8110	OPERATING TRANSFERS OUT	\$626,000.00	\$292,765.15	\$863,366.02	(\$237,366.02)	\$0.00	(\$237,366.02)	137.92

EXPENDITURE REPORT FUND, FUNCTION, OPR UNIT
EXHIBIT D

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances		% of Budget
21	CAPITAL OUTLAY	\$7,538,731.00	\$328,602.84	\$5,388,123.45	\$2,150,607.55	\$603,294.04	\$1,547,313.51	79.48
22	SPECIAL EDUCATION							
1221	PGMS-STDNT WITH MILD-MOD DISAB	\$2,325,653.00	\$216,047.29	\$689,288.70	\$1,636,364.30	\$482.31	\$1,635,881.99	29.66
1222	PGMS-STDNT WITH SEVERE DISAB	\$1,617,615.00	\$136,598.68	\$425,537.40	\$1,192,077.60	\$462.60	\$1,191,615.00	26.34
1223	DAY PROGRAMS	\$275,000.00	\$0.00	\$33,300.00	\$241,700.00	\$0.00	\$241,700.00	12.11
1224	RESIDENTIAL PROGRAMS	\$100,000.00	\$5,764.00	\$22,408.00	\$77,592.00	\$0.00	\$77,592.00	22.41
1226	EARLY CHILDHOOD PROGRAMS	\$158,422.00	\$13,055.81	\$40,862.44	\$117,559.56	\$267.00	\$117,292.56	25.96
2134	NURSE SERVICES	\$70,984.00	\$5,838.51	\$18,222.76	\$52,761.24	\$0.00	\$52,761.24	25.67
2149	OTHER PSYCHOLOGICAL SERVICES	\$344,298.00	\$35,327.82	\$106,821.09	\$237,476.91	\$289.00	\$237,187.91	31.11
2159	OTHER SPEECH PATHOLOGY SERVICE	\$672,772.00	\$17,169.14	\$275,669.66	\$397,102.34	\$3,445.25	\$393,657.09	41.49
2172	OCCUPATIONAL THERAPY	\$94,300.00	\$0.00	\$46,027.69	\$48,272.31	\$0.00	\$48,272.31	48.81
2179	OTHER THERAPY SERVICES	\$73,421.00	\$0.00	\$44,419.77	\$29,001.23	\$0.00	\$29,001.23	60.50
2212	INSTRUCTION/CURRICULUM DEVELOP	\$22,901.00	\$0.00	\$1,829.74	\$21,071.26	\$0.00	\$21,071.26	7.99
2710	SPECIAL ED ADMIN COSTS	\$313,410.00	\$26,000.51	\$123,438.72	\$189,971.28	\$3,406.54	\$186,564.74	40.47
2730	SPECIAL EDUCATION-TRANSP COSTS	\$0.00	\$281.67	\$1,505.08	(\$1,505.08)	\$0.00	(\$1,505.08)	0.00
2736	MULTIPLE DISABILITIES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00
2741	OTHER HEALTH IMPAIRED	\$5,000.00	\$1,267.24	\$3,024.12	\$1,975.88	\$0.00	\$1,975.88	60.48
2750	OTHER SPECIAL EDUCATION COSTS	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	0.00
2753	MENTAL RETARDATION	\$0.00	\$0.00	\$4,800.00	(\$4,800.00)	\$0.00	(\$4,800.00)	0.00
2762	AUTISM	\$0.00	\$360.00	\$1,800.00	(\$1,800.00)	\$0.00	(\$1,800.00)	0.00
22	SPECIAL EDUCATION	\$6,125,776.00	\$457,710.67	\$1,838,955.17	\$4,286,820.83	\$8,352.70	\$4,278,468.13	30.16
32	DEBT SERVICE QSCB 2010							
5000	DEBT SERVICES-LSE PURCHASE PMT	\$283,160.00	\$141,250.00	\$141,250.00	\$141,910.00	\$0.00	\$141,910.00	49.88
32	DEBT SERVICE QSCB 2010	\$283,160.00	\$141,250.00	\$141,250.00	\$141,910.00	\$0.00	\$141,910.00	49.88
42	SBHS KITCHEN/COMMONS							
7500	CAPITAL OUTLAY	\$650,000.00	\$0.00	\$530,600.87	\$119,399.13	\$0.00	\$119,399.13	81.63
42	SBHS KITCHEN/COMMONS	\$650,000.00	\$0.00	\$530,600.87	\$119,399.13	\$0.00	\$119,399.13	81.63
51	FOOD SERVICE							
2561	SERVICE AREA DIRECTION	\$135,084.00	\$12,140.16	\$55,869.77	\$79,214.23	\$0.00	\$79,214.23	41.36
2562	FOOD PREPERATION/DISPENSING	\$1,603,586.00	\$191,931.28	\$600,255.66	\$1,003,330.34	\$1,608.85	\$1,001,721.49	37.53
2563	FOOD DELIVERY SERVICES	\$5,000.00	\$565.84	\$1,388.57	\$3,611.43	\$0.00	\$3,611.43	27.77
51	FOOD SERVICE	\$1,743,670.00	\$204,637.28	\$657,514.00	\$1,086,156.00	\$1,608.85	\$1,084,547.15	37.80
53	ENTERPRISE FUND							
2569	OTHER FOOD SERVICES	\$75,100.00	\$10,993.66	\$32,421.94	\$42,678.06	\$0.00	\$42,678.06	43.17
3500	CUSTODY AND CARE OF CHILDREN	\$77,904.00	\$7,012.49	\$23,714.80	\$54,189.20	\$609.06	\$53,580.14	31.22
3900	Drivers Education	\$31,262.00	\$0.00	\$6,635.74	\$24,626.26	\$0.00	\$24,626.26	21.23
53	ENTERPRISE FUND	\$184,266.00	\$18,006.15	\$62,772.48	\$121,493.52	\$609.06	\$120,884.46	34.40
66	EXPENDABLE CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$18,459.91	\$80,581.67	(\$80,581.67)	\$0.00	(\$80,581.67)	0.00
66	EXPENDABLE CUSTODIAL FUND	\$0.00	\$18,459.91	\$80,581.67	(\$80,581.67)	\$0.00	(\$80,581.67)	0.00
71	HIGH SCHOOL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$20,103.88	\$74,384.06	(\$74,384.06)	\$0.00	(\$74,384.06)	0.00
71	HIGH SCHOOL CUSTODIAL FUND	\$0.00	\$20,103.88	\$74,384.06	(\$74,384.06)	\$0.00	(\$74,384.06)	0.00
72	CENTRAL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$6,059.59	\$10,527.71	(\$10,527.71)	\$0.00	(\$10,527.71)	0.00
72	CENTRAL CUSTODIAL FUND	\$0.00	\$6,059.59	\$10,527.71	(\$10,527.71)	\$0.00	(\$10,527.71)	0.00
73	MIDDLE SCHOOL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$7,584.58	\$19,626.98	(\$19,626.98)	\$0.00	(\$19,626.98)	0.00
73	MIDDLE SCHOOL CUSTODIAL FUND	\$0.00	\$7,584.58	\$19,626.98	(\$19,626.98)	\$0.00	(\$19,626.98)	0.00

Meade School District 46-1
12/9/2024

General Fund

	Budget	Amended	Change
	7/8/2024	12/9/2024	
Expenditures			
Title I WW preschool supplies	\$0	\$800	\$800
Title I WW supplies	\$0	\$3,000	\$3,000
Title I STEL OASI	\$32,126	\$32,626	\$500
Title I STEL supplies	\$0	\$8,000	\$8,000
SBHS wrestling non capitalized equipment wall mats	\$0	\$30,950	\$30,950
		<u> </u>	<u>\$43,250</u>
Revenue			
Title I grant	\$706,871	\$719,171	\$12,300
Donations	\$81,000	\$111,950	\$30,950
		<u> </u>	<u>\$43,250</u>

Capital Outlay

Expenditures			
SBHS Track capitalized equipment high jump mat	\$0	\$10,050	\$10,050
Amendment to copier contract CMCS	\$0	\$1,505	\$1,505
		<u> </u>	<u>\$11,555</u>
Revenue			
Donation high jump mat	\$0	\$10,050	\$10,050
AD Valorem tax	\$6,427,500	\$6,429,005	\$1,505
		<u> </u>	<u>\$11,555</u>

The Business manager is requesting the Meade School District 46-1 Board of Education amend general fund budget by 43,250 for Title I and SBHS wrestling wall mats and Capital Outlay by 11,555 for CMSC copier and SBHS track high jump mat.

**CUSTODIAL SERVICES AGREEMENT
CONTRACT AMENDMENT RFP 24B**

THIS AGREEMENT is made effective the 9th day of December, 2024, by **Meade School District 46-1**, 1230 Douglas Street, Sturgis, SD 57785, hereinafter referred to as (“District”), and Loose Endz Cleaning, 122 Spearfish Mountain Court, Spearfish SD, 57783 (“Contractor”).

AGREEMENT

For and in consideration of this Agreement, the parties agree as follows:

1. Services. During the term hereof, Contractor agrees to furnish day time personnel to perform the custodial services set forth on the attached *Request For Proposal 24B*, which is incorporated herein by this reference.

2. Payment For Services. The parties agree District shall pay Contractor for the services rendered by Contractor pursuant to this Agreement the daily sum of \$240.00, (\$30 per hour, 8 hours per day) for the term of the agreement. Such amount shall be payable in 6 monthly payments to be determined by number of days worked each month. However, no payment shall be made unless an invoice is submitted by Contractor to District on the first day of the month in which payment is claimed. If an invoice is timely submitted and approved by the School Board, payment will be made for such month to Contractor on the second Monday of each month.

3. Term of Agreement. The term of this Agreement shall commence effective the 9th day of December 2024, and shall terminate the 30th day of May, 2025, unless earlier terminated as set forth herein.

4. Relationship of Parties. Contractor and District understand and agree Contractor is an independent contractor and is not and shall not be deemed to be an employee, servant, partner, or joint-venturer of or with District for any purpose.

5. Insurance. Contractor acknowledges it is Contractor’s obligation to obtain the following insurance for the benefit of Contractor and its employees, and Contractor hereby assumes all risk for injuries sustained by Contractor or its employees sustained in connection with the performance of this Agreement, and waives any and all claims or rights of recovery against or from District for the same.

Contractor shall maintain at all times hereunder a public commercial/comprehensive liability insurance policy in the following minimum amounts: for bodily injury, \$1,000,000.00 per person and \$1,000,000.00 aggregate; for property damage, \$500,000.00 per occurrence and \$1,000,000.00 aggregate. District shall be named as an additional insured and loss payee.

Contractor shall also maintain worker’s compensation/employer’s liability insurance in the minimum amount of \$500,000.00 bodily injury per person. District shall be named as an additional insured and loss payee.

Each such policy shall provide that District must be given 10 days' notice prior to cancellation or modification of the policy. Contractor shall provide District with proof of insurance prior to the commencement of any services hereunder, and otherwise upon the District's request. Failure to timely keep in force and effect insurance coverage as required herein shall constitute a default hereunder.

5. Indemnification. Contractor shall perform its services hereunder in a reasonable manner and take reasonable precautions not to damage District real property or improvements or the property of District employee's and students.

Contractor shall indemnify and hold District harmless against all liability or loss, and against all claims or actions based upon or arising out of **(i)** damage or injury, including death, to persons or property caused or sustained in connection with the performance of this Agreement or conditions created thereby, or based upon the violation of any law, rule or regulation, including the defense of any such claim or action; and **(ii)** from and against all costs, attorney's fees, and expenses and liabilities incurred in the defense of any such claim, action, or proceeding brought against District by reason of such claim. Such indemnification obligation shall survive the termination of this Agreement for any reason.

6. Default Provision. Time is of the essence of this Agreement. If Contractor defaults in performance of the terms and conditions of this Agreement, the District shall give written notice stating the default to Contractor, and Contractor shall have a period of 10 days thereafter to cure such default. If the default is not cured within the 10 day period, then the District shall have the right to enforce the terms of this Agreement as allowed by law, to include equitable relief.

7. Binding Effect and Assignment. This Agreement shall be binding upon the parties, their heirs, successors, assigns and legal representatives. Contractor is prohibited from assigning or conveying this Agreement or any rights, privileges or duties hereunder.

8. Governing Law. This Agreement shall be governed by the laws of the State of South Dakota and any litigation regarding this Agreement shall be venued in Meade County, South Dakota.

9. Severability. If any provision of this Agreement or application thereof to anyone or under any circumstances is adjudicated to be invalid or unenforceable in any jurisdiction, such invalidity or unenforceability shall not affect any other provision or application of this Agreement which can be given effect without the invalid or unenforceable provision or application and shall not invalidate or render unenforceable such provision or application in any other jurisdiction.

10. Entire Agreement. This agreement shall constitute the entire agreement between the parties and any prior understanding or representation of any kind preceding the date of this agreement shall not be binding upon either party except to the

extent incorporated in this agreement.

11. Modification of Agreement. Any modification of this agreement or additional obligation assumed by either party in connection with this agreement shall be binding only if placed in writing and signed by each party or an authorized representative of each party.

Dated the 9th day of December 2024.

MEADE SCHOOL DISTRICT 46-1

By: _____
Business Manager

CONTRACTOR

By: _____
Its: _____

Sample Resolution for South Dakota School Boards Consideration:

Opposition to School Voucher Proposal

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

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

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

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

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

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

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

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

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

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

SCHOOL VOUCHERS: Top Five Facts You Need to Know

Josh Cowen

Education Law Center/Michigan State University

December 2024

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

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

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

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

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

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

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

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

✘ Vouchers Cause Pandemic-Sized Impacts on Student Learning

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

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

✘ Vouchers Give Schools—Not Parents—the Real Choice

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

<https://www.orlandosentinel.com/news/education/os-ne-voucher-schools-anti-gay-trans-policy-20220825-nb3rvfabenbk7njfb5xsvqroq-story.html>; <https://www.chalkbeat.org/2017/8/10/21107318/choice-for-most-in-nation-s-largest-voucher-program-16-million-went-to-schools-with-anti-lgbt-polic/>; <https://archive.jsonline.com/news/education/feds-quietly-close-long-running-probe-of-milwaukee-voucher-program-b99644914z1-364068331.html>; <https://www.usatoday.com/story/news/nation/2023/02/06/gay-fathers-confronted-at-arizona-religious-school/11198267002/>; <https://wisconsinwatch.org/2023/05/wisconsin-voucher-schools-discrimination-lgbtq-disabilities/>]

SCHOOL VOUCHERS

A yellow pencil is positioned diagonally across the right side of the image, pointing towards the center. The background is a close-up of a multiple-choice test paper with blue lines and circular bubbles containing letters A, B, C, and D. The text is overlaid on this background.

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

About Me:

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

What's a Voucher?

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

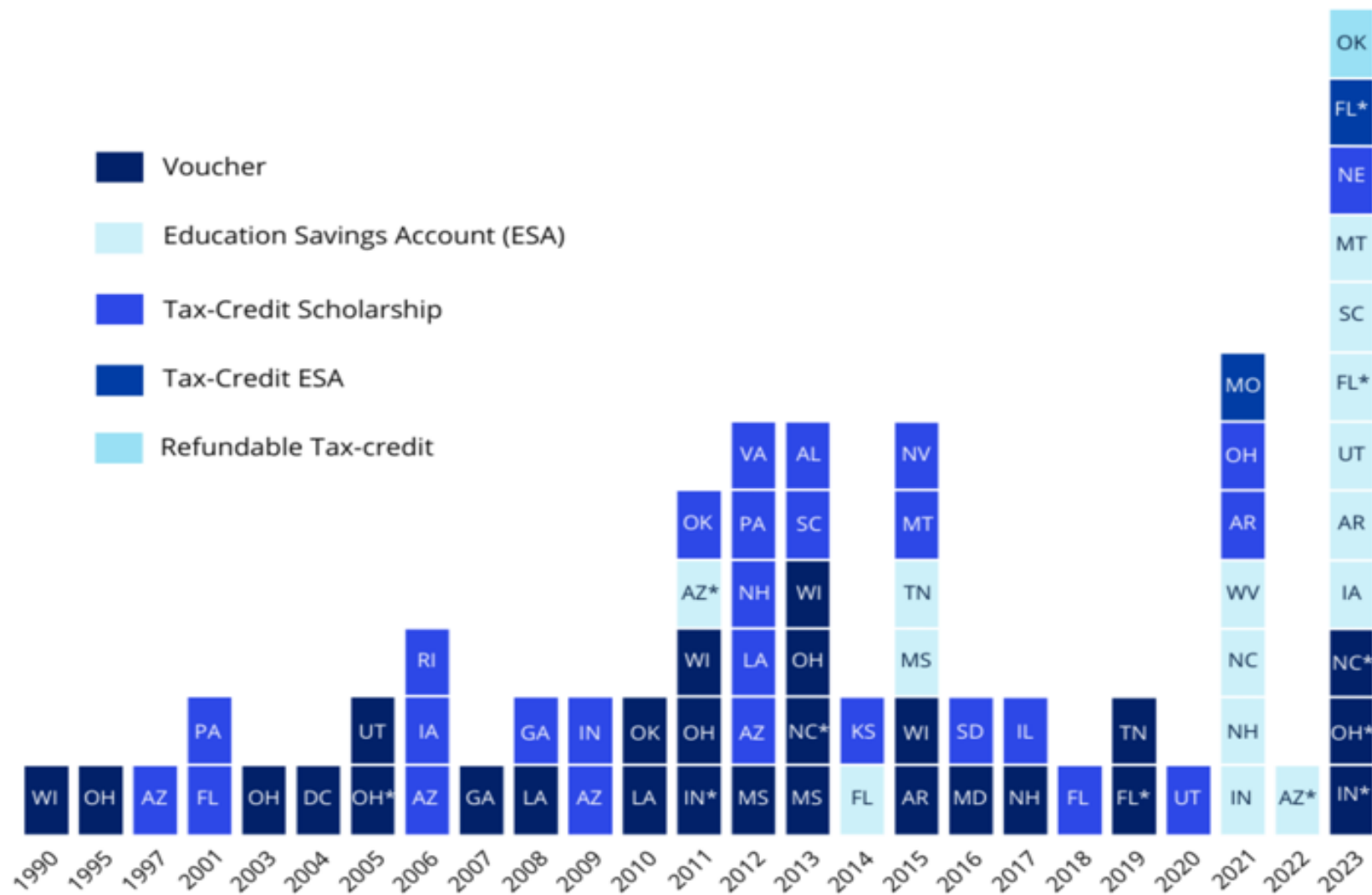
- Direct appropriation?
- Tax expenditure?

2.) Are public school students eligible?

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

☞ ☞ ☞ It's a voucher

Private-School-Choice Programs Enacted, By Year



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

Source: EdChoice

Voters Poised to Reject Private School Vouchers in Three States

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

[EDUCATION](#)

School choice

[Add Topic +](#)

Voters rejected multiple school choice measures in 2024 election



[Kayla Jimenez](#)

USA TODAY

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



Federal Actions Under a New Trump Term?

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

THE WALL STREET JOURNAL.

Vouchers Helping Families Already in Private School, Early Data Show

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

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

Dec. 3, 2023 8:30 am ET



THE FIFTY

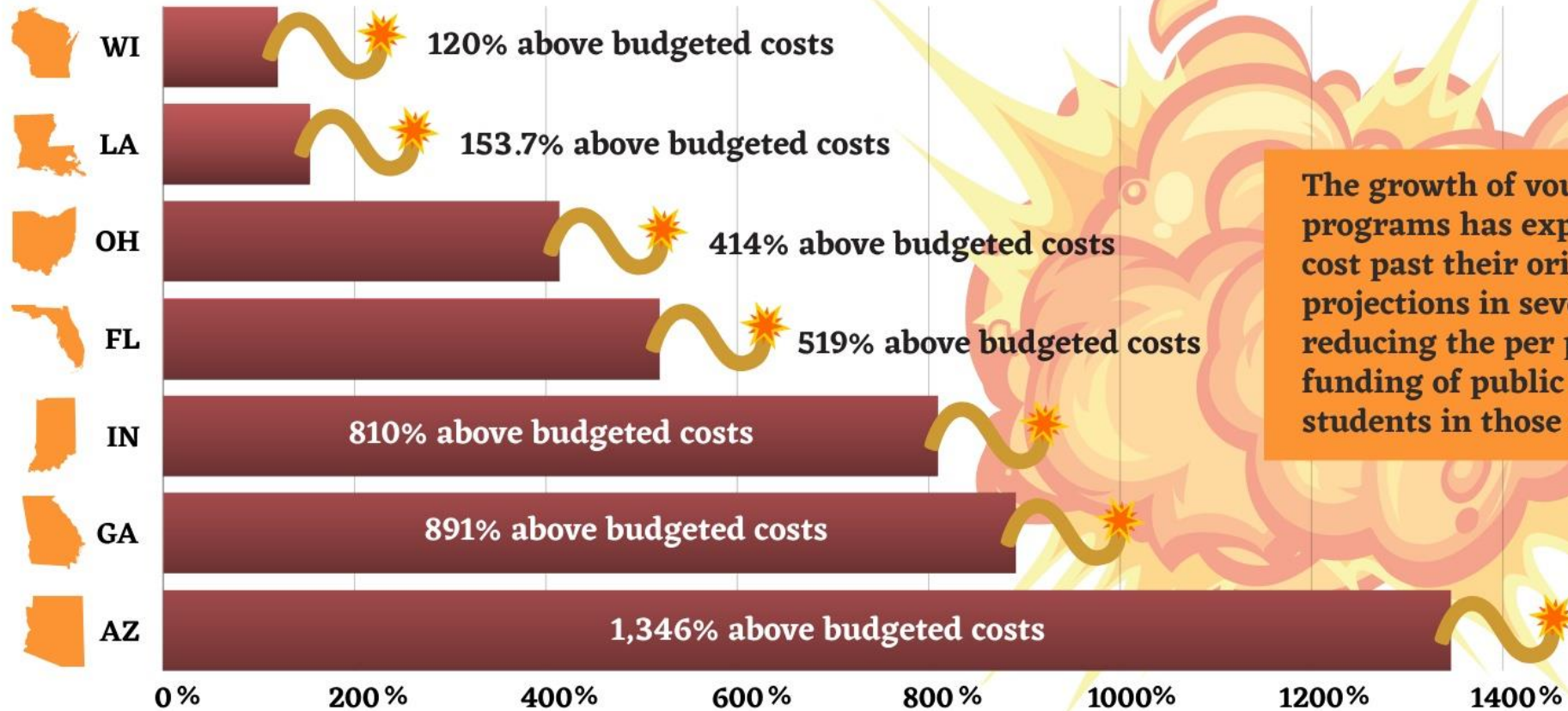
GOP states are embracing vouchers. Wealthy parents are benefitting.

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



POLITICO illustration/Photo by iStock

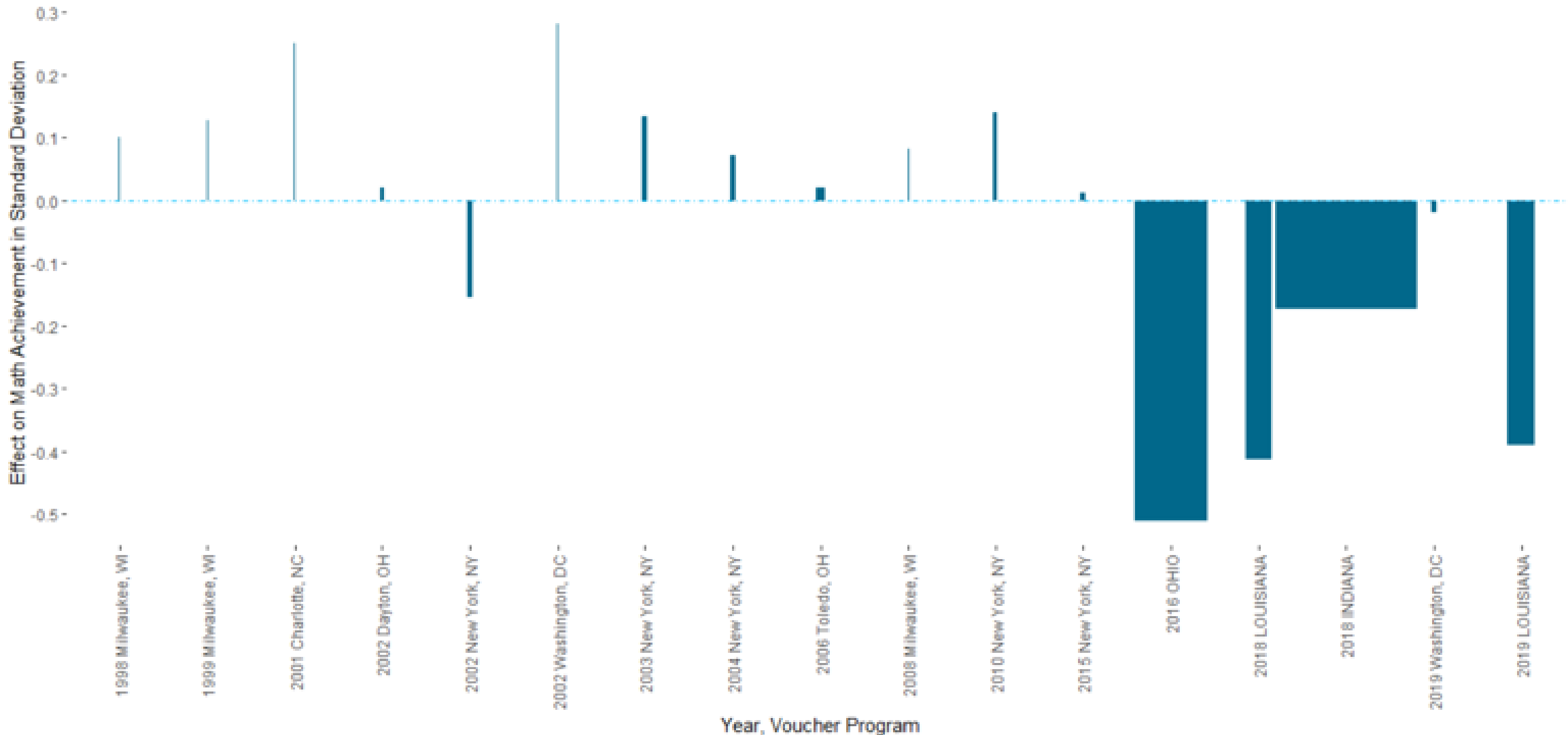
The Exploding Costs of Voucher Programs



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

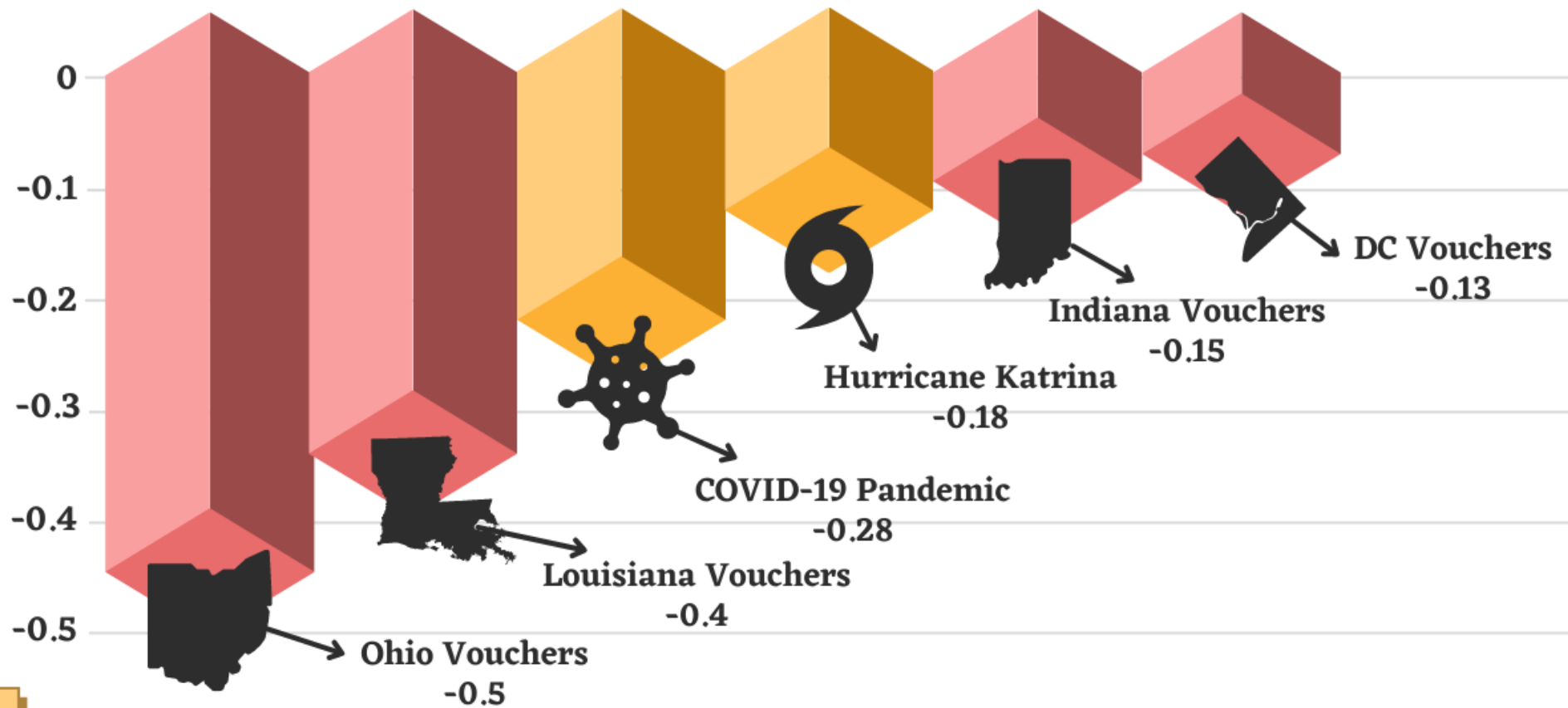
Sources: https://pfps.org/assets/uploads/SPLC_ELC_PPFS_2023Report_Final.pdf
<https://static1.squarespace.com/static/582f7c19f7e0ab3a3c7fb141/t/656f86da76eb367e4f1723a8/1701795546233/NCPE+toolkit+addendum+v2+digital+with+links.pdf>

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



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

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



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

CHALKBEAT

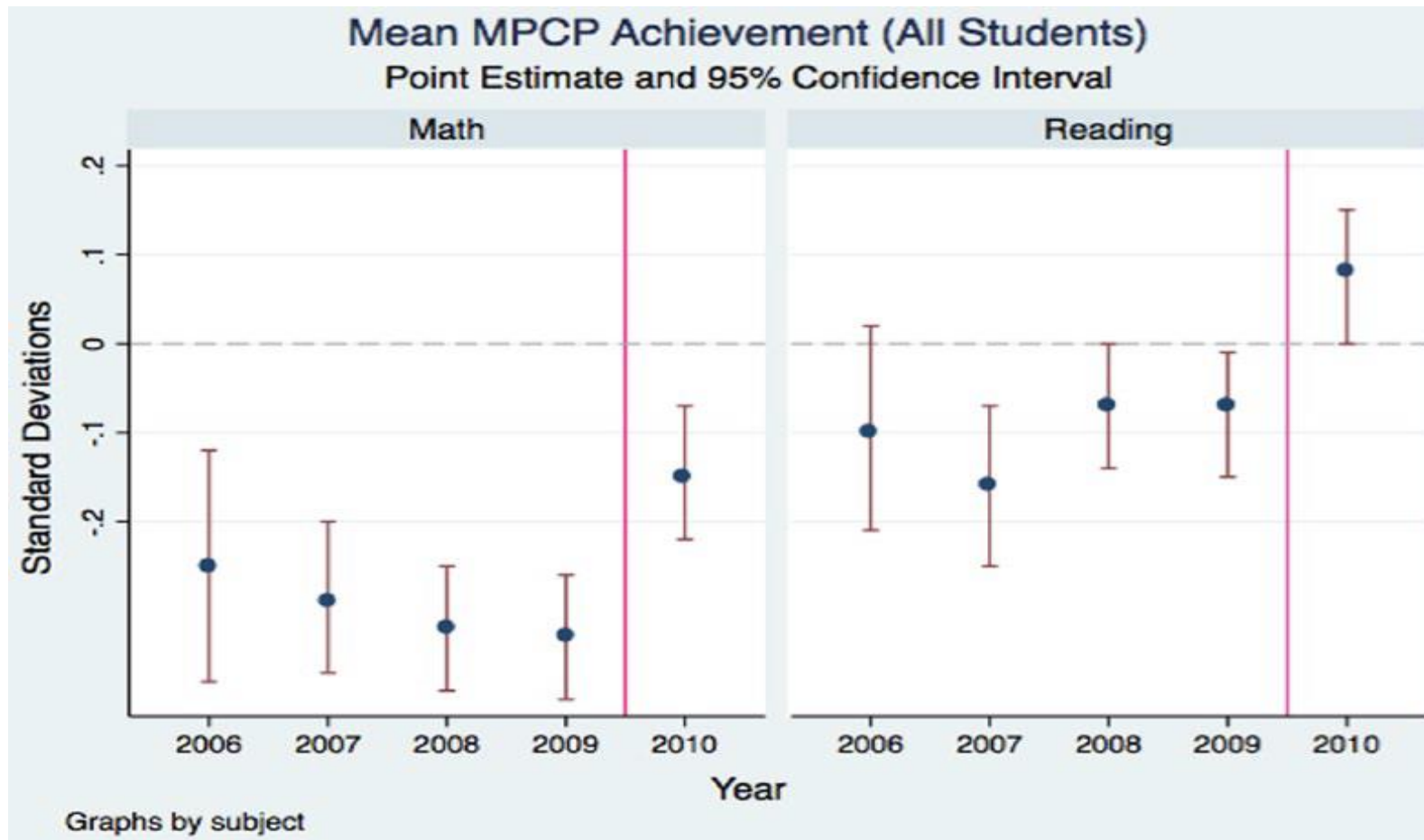
CHARTERS & CHOICE VOUCHERS

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

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

Requiring Vouchers to Follow Public Rules HELPS!

(source: Witte, et al 2014)



The Revolving Door of Voucher Programs

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



CHALKBEAT

CHARTERS & CHOICE

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

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

FLYPAPER

School failure in Milwaukee's school voucher program

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

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



RELIGION

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



THE WEST

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

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

by NEAL MORTON November 27, 2023





PROPUBLICA

Investigative Journalism in the Public Interest

Education

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

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



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

GAO-18-94

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

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

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



EDUCATION

False choice: Wisconsin taxpayers support schools that can discriminate

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

by Phoebe Petrovic / Wisconsin Watch



JOSH COWEN

THE PRIVATEERS

HOW BILLIONAIRES CREATED
A CULTURE WAR AND SOLD
SCHOOL VOUCHERS



SAVE 20%
with sales code
HCPR24
hep.gse.harvard.edu

**Harvard
Education
Press**

Notes:

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



School Board Vacancy Application

There is currently a six month (6) vacancy on the Meade School District 46-1 school board. The board will appoint the member for the remainder of the 2024-25 fiscal year which will end July 2025.

The deadline to submit applications is **Friday, January 3, 2025. Interviews will be held on ??????**

The appointee will be sworn in at the ?????? board meeting. The interviews and board discussions will take place during closed executive session.

If you have questions or need assistance with the application, please contact Superintendent, Wayne Wormstadt. Candidates will be contacted by the district regarding the next steps.

Applicant Information

Full Name:

Mailing Address:

Physical Address: (If different from mailing)

City:

State:

Zip Code:

Phone:

Email:

Questions

Why are you interested in becoming a school board member for the Meade School District?

What experiences will you bring to assist in leading the Meade School District?

Additional Information you would like the current school board to know:



"To Build Knowledge and Skills for Success Today and Tomorrow"

Policy GCDB: CRIMINAL BACKGROUND CHECKS

Status: ADOPTED

Original Adopted Date: 12/2017 | Last Revised Date: 12/9/2024, 4/8/2024 | Last Reviewed Date: 12/9/2024, 04/08/2024

Criminal History Record Information (CHRI), Criminal Justice Information Services (CJIS), Local Agency Security Officer (LASO), Noncriminal Agency Coordinator (NAC), Point of Contact (POC)

Policy Statement

In accordance with law and to protect the district's students, criminal background checks on persons who are employed in the district, who volunteer, or are employed by an entity which provides the District direct or indirect student services shall be required. The criminal background investigation shall be done by means of fingerprint checks by the Division of Criminal Investigation for employees and by an approved online background check for volunteers. The district and district employees will comply with state and federal law, rules, procedures and policies regarding the receipt, use and dissemination of criminal history record information of any individual.

Designations

1. The Payroll representative is responsible for signing the SD Division of Criminal Investigation (SDDCI) User Agreement on behalf of the District.
2. The Payroll representative shall be the District's Point of Contact (POC) and Noncriminal Agency Coordinator (NAC) to act as the primary contact person for the District. They shall serve as the liaison between the District and SD Division of Criminal Investigation, and will fulfill all responsibilities of the POC/NAC. The representative is responsible for notifying SDDCI when a new employee starts or an employee leaves so SDDCI can keep CJIS Security training records current.
3. The Business Manager is designated to be the Local Agency Security Officer (LASO) to act as liaison with SDDCI to ensure the agency is in compliance with security procedures. The LASO shall actively represent the District in all matters pertaining to information security, dissemination of information security alerts and other material within the District, and responsible for contacting SDDCI if there has been misuse of CHRI.

Criminal Background Checks

1. The school district requires completed fingerprint cards and the Division of Criminal Investigation report before the prospective new employee enters into service. The superintendent can authorize temporary employment before the background check is complete, if the employee is not in a position directly supervising students. Temporary employment will not exceed ten (10) days.
2. Human Resources and the Superintendent may use an approved online background check program for volunteers and/or to pre-screen employees while waiting for DCI results.
3. Any person hired to officiate, judge, adjudicate, or referee a public event sponsored by a school district is not required to submit to a criminal background investigation.
4. A District employee who is employed simultaneously with another school district is only required to obtain one criminal background investigation, if the background investigation was conducted less than one year before the person was first employed by the District and that entity is willing to share the background results.
5. The criminal investigation required by this section with respect to a student teacher completing requirements for teacher certification shall be conducted by the District, and the District may rely upon the results of that investigation for employment of that person as an employee of the district. Results of a criminal background investigation conducted by another South Dakota

- public school district of a student teacher, hired by the District, may be relied upon by the District.
6. Employees of or applicants for employment with a contractor that does business with the district where the employee works on school property will have to submit to a criminal background check. The superintendent will decide if the process the contractor uses to obtain criminal history on their employees is acceptable to the District. The contractor shall be responsible for the cost of the criminal background check. If the contractor wants to be able to see the criminal history or discuss the history with the superintendent, they must be trained by the SDDCI through the same process as the District employees who handle the CHRIs.
 7. No person may be employed by the District, either directly or by a contract provider, and who would have direct student responsibilities or services, if the person has been convicted of a crime of violence (murder, manslaughter, rape, aggravated assault, riot, robbery, burglary in the first degree, arson, kidnapping, felony sexual contact, felony child abuse, or any other felony in the commission of which the perpetrator used force, or was armed with a dangerous weapon, or used any explosive or destructive device), sex crimes (including but are not limited to, rape, felony sexual contact with a minor under sixteen, sexual contact with a person incapable of consenting, possessing, manufacturing, or distributing child pornography, and sexual exploitation of a minor), or distribution or trafficking in narcotics.
 - a. The District may also refuse to employ a person who has been convicted of a crime involving moral turpitude. "Moral turpitude" is defined "an act done contrary to justice, honesty, principle, or good morals, as well as an act of baseness, vileness, or depravity in the private and social duties which a person owes to his fellow man or to society in general.
 - b. The District may consider any criminal conviction in making a hiring decision. The District has the sole and absolute discretion to determine whether the results of a criminal background investigation disqualify a person from employment within the District.
 - c. For purposes of this policy, the term conviction means a plea or verdict of guilty or a conviction following a plea of nolo contendere (no contest) in this state or any other state.
 8. If the applicant believes the criminal background result is incorrect or incomplete in any respect and the applicant wishes changes, corrections or updating of the alleged deficiency, the applicant should contact the FBI, Criminal Justice Information Services (CJIS) Division, ATTN: SCU, Mod. D-2, 1000 Custer Hollow Road, Clarksburg, WV 26306. The applicant has 30 days to correct their Criminal History Record.
 9. Should an applicant be disqualified from employment due to the results of a criminal background check, the District shall inform the applicant that the criminal background check results prohibit the District from employing the person. The District will not delay the employment hiring decision solely because the applicant seeks to correct his or her FBI criminal history record information (CHRI).
 10. All employees, while employed with the District must notify the district in writing if they are convicted of any offense of domestic violence, child abuse, sex offense, drug (including marijuana) or any felony offense. This notification must be made no later than five business days after the event.
 11. The District reserves the right to require any employee or volunteer to submit to additional criminal background checks at the district's expense. The district reserves the right to require any employee of an entity which provides the District direct or indirect student services to submit to additional criminal background checks which shall be at the entity's or person's expense.
 12. As required by state law, SDCL 13-10-15, if, as the result of a criminal conviction the school board suspends an employee without pay, or an employee resigns, or an employee is terminated, the superintendent shall within ten days of the date of the suspension or the date the employment is severed report the circumstances and the name of the employee to the S.D. Department of Education.

Training

The District will ensure that all employees who have access to CHRI shall be trained by SDDCI on the rules and responsibilities for the confidentiality, receipt, use and dissemination of the CHRI.

Confidentiality

1. Before requesting CHRI on any individual, the district will give the individual written notification that his or her fingerprints will be used to obtain the CHRI of the individual.
Information received by the district pursuant to a criminal background check is confidential.
Only authorized persons within the district may access, view or use CHRI.
2. Unless otherwise allowed by law, the District will only use this information for the district's internal purposes in determining the suitability of an applicant, employee, or other worker on district property. The District will keep the CHRI in a separate file in a location that is only accessible to persons who need to know the information to carry out their responsibilities with the District.
3. Individuals that have access to CHRI will receive CJIS security training provided by SD DCI. Once the individual has completed the CJIS online training and has taken the test each individual will receive and acknowledge in writing the receipt of the following:
(1) User Rules of Behavior Acknowledgement form, (2) CHRI Disciplinary Policy, and (3) Acknowledgment Statement of Misuse. The District will keep a copy of the signed documents.

Access and Retention

1. The District may print records when necessary to determine whether the person is authorized to work for the district.
2. If the District runs a background check on employees of a contractor that does business with the district, the district will not provide the CHRI to the contractor. Instead, the district will provide a clearance letter notifying the contractor whether the employee is cleared to provide services in the district.
3. The District will not disseminate CHRI across state lines.
4. Upon request the district will provide a copy of the SDDCI and FBI CHRI to the person who is the subject of the background check. The SDDCI and FBI CHRI will only be released to the individual with valid picture identification and not to relatives, spouses or friends. The District will note in the dissemination log that a copy was provided to the individual.
5. FBI rules prohibit the District from providing a copy of the FBI CHRI to the person who is the subject of the criminal background check.
6. The results of the background investigation done by the District shall be transferred to another South Dakota public school district if the other public school district, or current District employee, submits a written request to the District that the results be transferred to the other public school district. The District employee who was the subject of the criminal background investigation must sign a written release authorizing the transfer. The information will be sent by U.S. Mail.

Recordkeeping

A Secondary Dissemination Log shall be maintained in which all authorized disseminations of FBI and State DCI criminal background check results are recorded. The following shall be recorded in the District's Secondary Dissemination Log:

1. Name of District;
2. Name of person subject to the criminal background check review;
3. Date of birth of person subject to the criminal background check review;
4. SD public school district requesting FBI and DCI criminal background check results and person/title requesting on behalf of the SD public school district;
5. Written request signed by person subject to the criminal background check review for a copy of the SDDCI criminal background check results, attached to the Secondary Dissemination Log;
NOTE: FBI CHRI cannot be released to the person who is the subject of the criminal background check.

6. Date of release of criminal background check results;
7. Description of the record that was shared;
8. How the record was sent or received
9. Person to whom criminal background check results were disseminated;
10. Signature of District employee disseminating the criminal background check review pursuant to a valid request.

The Secondary Dissemination Log shall be maintained until the onsite audit is complete and the District receives from the SD Division of Criminal Investigation written notice of a successful Policy Compliance Review, unless the log is needed or required for other purposes.

Security

The district will provide for the security of any CHRI received, including the appropriate administrative, technical and physical safeguards to provide for the security and confidentiality of the information. This includes, but is not limited to, the following:

1. The LASO shall maintain a list of school district authorized persons who have access to CHRI.
2. In those cases when the District has physical copies of CHRI, the District will restrict access to authorized persons only. Physical copies of CHRI, if any, will be maintained in a controlled, secure environment, such as a locked cabinet in a room that is free from public or unauthorized access. The room or the locked cabinet will include an "Authorized Personnel Only" sign.
3. The District will dispose of records securely. Physical records will be cross-shredded or incinerated. The record retention on CHRI is a minimum of 5 years after employment.
4. The District will not provide auditors access to CHRI unless the auditor is authorized by the SDDCI or the FBI.

Security Incident Response Plan

All District employees will immediately report to the LASO information security incidents such as the theft or loss of physical records. The LASO will document receipt of all reports, investigate incidents and report incidents to SDDCI. LASO documentation will include (1) date of security incident, (2) location of security incident, (3) systems affected, (4) method of detection, (5) nature of security incident, (6) description of security incident, (7) actions taken/resolution, (8) current date, and (9) contact information for LASO.

Consequences

Employees who fail to keep background check results confidential or fail to follow this policy or any laws or rules regarding the access, receipt, use or dissemination of CHRI as required by law will be subject to disciplinary action up to and including termination. Unauthorized requests, receipts, release, interception, dissemination or discussion of CHRI may also result in criminal prosecution.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
SD DCI	<u>Guide for Noncriminal Justice Agency</u>
SD DCI	<u>Non-Criminal Justice Agency User Agreement</u>
SDCL 13-10-12	<u>Criminal background investigation</u>
SDCL 13-10-13	<u>Criminal conviction as factor in hiring decision</u>
SDCL 13-10-14	<u>Persons continuously employed exempt</u>
SDCL 13-10-15	<u>Suspension or Resignation for Criminal Conviction</u>
SDCL 13-10-16	<u>"Conviction" defined</u>
SDCL 22-1-2 (25)	<u>"Moral turpitude" defined</u>
SDCL 22-1-2(9)	<u>"Crime of violence" defined</u>

SDCL 22-24B-1

"Sex crimes" defined

Federal

Description

CFR Title 28 §16.34

Procedure to obtain, change, correction or updating identification record

CFR Title 28 §50.12

Exchange of FBI identification records

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 <p>Meade School District 46-1</p>	<p>Policy GCDB: Criminal Background Checks</p>	<p>NEPN Code: GCDB-E(1)</p>
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CRIMINAL BACKGROUND CHECKS NONCRIMINAL JUSTICE APPLICANT'S PRIVACY RIGHTS

As an applicant who is the subject of a national (FBI) fingerprint-based criminal history record check for a noncriminal justice purpose (such as an application for employment), you have certain rights which are discussed below.

- You must be provided written notification⁽¹⁾ that your fingerprints will be used to check the criminal history records of the FBI.
- You must be provided, and acknowledge receipt of, an adequate Privacy Act Statement when you submit your fingerprints and associated personal information. This Privacy Act Statement should explain the authority for collecting your information and how your information will be used, retained, and shared.⁽²⁾
- If the FBI criminal background check reveals that you have a criminal history record, the officials making a determination of your suitability for the employment must provide you the opportunity to complete or challenge the accuracy of the information in the record.
- The officials must advise you that the procedures for obtaining a change, correction, or update of your criminal history record are set forth at Title 28, Code of Federal Regulations (CFR), Section 16.34.

You have the right to expect that officials receiving the results of the criminal history record check will use it only for authorized purposes and will not retain or disseminate it in violation of federal statute, regulation or executive order, or rule, procedure or standard established by the National Crime Prevention and Privacy Compact Council.⁽³⁾

FBI rules prohibit the District from providing you a copy of the FBI record. You may obtain a copy of the record by submitting fingerprints and a fee to the FBI. Information regarding this process may be obtained at <https://www.fbi.gov/services/cjis/identity-history-summary-checks>.

If you decide to challenge the accuracy or completeness of your FBI criminal history record, you should send your challenge to the agency that contributed the questioned information to the FBI. Alternatively, you may send your challenge directly to the FBI. The FBI will then forward your challenge to the agency that contributed the questioned information and request the agency to verify or correct the challenged entry. Upon receipt of an official communication from that agency, the FBI will make any necessary changes/corrections to your record in accordance with the information supplied by that agency. (See 28 CFR 16.30 through 16.34.)

⁽¹⁾ Written notification includes electronic notification, but excludes oral notification.

⁽²⁾ <https://www.fbi.gov/services/cjis/compact-council/privacy-act-statement>

ASBSD sample exhibits are intended to be a guide for school districts. As is the case with any exhibit, a local school district's unique circumstances, challenges and opportunities need to be considered.

⁽³⁾ See 5 U.S.C. 552a(b); 28 U.S.C. 534(b); 42 U.S.C. 14616, Article IV(c); 28 CFR 20.21(c), 20.33(d) and 906.2(d)

Adopted: 12/17/2017
Revised: 12/9/2024, 4/8/2024
Reviewed: 12/9/2024, 4/8/2024

ASBSD sample exhibits are intended to be a guide for school districts. As is the case with any exhibit, a local school district's unique circumstances, challenges and opportunities need to be considered.



To Build Knowledge and Skills for Success Today and Tomorrow

Policy IIA: CURRICULUM & INSTRUCTIONAL MATERIALS SELECTION AND ADOPTION

Status: ADOPTED

Original Adopted Date: 12/16/1980 | Last Revised Date: 12/09/2024 | Last Reviewed Date: 12/09/2024

Purpose

The purpose of this policy is to establish guidelines and procedures for the selection, evaluation, approval, and use of instructional materials that support the mission and educational objectives of the school district. This policy ensures that all materials align with state and district standards.

Policy Statement

The school district is committed to cultivating a community of lifelong learners by providing materials that support the district's mission statement and:

- Support the district's curriculum and align with state and national academic standards.
- Promote critical thinkers, their creativity, and the development of their 21st-century skills.
- Are age-appropriate, accurate, and free from bias, stereotypes, and misinformation.
- Are accessible to all students, including those with disabilities.
- Encourage ethical consumption of information and creation of content.

Definitions

- **Curriculum:** The overall plan for teaching and learning in a specific subject area, including learning objectives, instructional materials, assessments, and strategies for differentiating instruction.
- **Instructional Materials:** Any content or resource, in print or digital form, used to support instruction, including but not limited to textbooks, workbooks, digital platforms, audiovisual resources, and online content.
- **Supplementary Materials:** Additional resources that support the main instructional materials but are not required for the course.
- **District Review Committee (DRC):** A committee comprised of administrators, teachers, librarians, parents, and community members responsible for reviewing instructional materials.

Procedures

1. Selection of Instructional Materials

- **Criteria for Selection:** Instructional materials must:
 - Align with district curriculum standards and state mandates.
 - Be appropriate for the age, maturity, and academic level of students.
 - Reflect a variety of perspectives and support students' personal interests and learning.
 - Be free from bias.
 - Incorporate a variety of teaching and learning strategies
 - Include provisions for students with disabilities, ensuring accessibility.
- **The District Review Committee (DRC):** Shall be appointed by district administrators and consist of representation of teachers and stakeholders, as necessary. The DRC will ensure instructional materials align to district goals, subject area standards, and grade-level appropriateness.

2. Approval Process

- **Preliminary Review:** Teachers and department chairs may identify potential instructional materials. They submit their recommendations to the school principal.
- **Curriculum and Instructional Materials Evaluation:** The DRC evaluates recommended materials based on established criteria. The committee will review:
 - Educational value and alignment with curriculum standards.
 - Represent differing viewpoints and perspectives
 - Appropriateness for the intended student population.
 - Accuracy and authenticity of content and alignment with current academic research.
 - Accessibility and usability of digital resources.
 - Exhibit a high degree of potential user appeal and interest.
 - Earn favorable reviews in standard reviewing sources and/or favorable recommendations based on preview and examination of materials by professional personnel.
- **Pilot Testing (if applicable):** Before full adoption, selected materials may be piloted in classrooms. Teachers will provide feedback on their effectiveness in supporting instruction.
- **Final Approval:** Upon completion of the evaluation, the DRC will recommend materials to the Curriculum Director, who will present the recommendations to the School Board for final approval.

3. Supplementary Materials

- Teachers may use supplementary materials in addition to approved textbooks and core materials. These materials should:
 - Enhance the instructional program and engage students.
 - Be selected based on the same criteria that the DRC uses in its evaluation of materials.
 - Be consistent with the district's goals and standards.

4. Periodic Review

- The DRC will conduct a periodic review of instructional materials in accordance with the Instructional Materials Selection Cycle to ensure they remain current and relevant.
- Outdated or inappropriate materials will be phased out and replaced with updated resources.

Professional Development

The district will provide ongoing professional development for educators on selecting, using, and adapting instructional materials to meet diverse student needs. Training will include strategies for using both traditional and digital resources and ensuring materials are inclusive and free from bias.

Reconsideration of Materials

Despite the careful selection of curriculum and instructional materials and the qualification of those involved in the selection process, objections to resources that are deemed offensive or inappropriate may occur. Any resident, employee, or student of the school district may express an informal concern or formal request for reconsideration of materials following Policy KLB(1): Public Complaint About Curriculum & Instructional Materials.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State

SDCL 22-24-27

SDCL 22-24-55

Description

Obscenity and public indecency - definition of terms

Restrict access to obscene materials

Cross References

Code

KLB

KLB-E(1)

Description

PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS

PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS - Request for

Code**Description**

KLB-E(2)

Reconsideration
of Instructional
MaterialsPUBLIC
COMPLAINTS
ABOUT THE
CURRICULUM OR
INSTRUCTIONAL
MATERIALS -
Library Opt-Out
Form



To Build Knowledge and Skills for Success Today and Tomorrow”

Policy IIAC: LIBRARY MATERIALS SELECTION AND ADOPTION

Status: ADOPTED

Original Adopted Date: 7/14/1986 | Last Revised Date: 12/9/2024 | Last Reviewed Date: 12/9/2024

Responsibility for Selection of Library Materials

The Meade School District Board of Education delegates the responsibility for selecting library materials to the superintendent or district administrator who relies on recommendations from professionally trained library personnel. Library personnel use the board’s adopted selection criteria and procedures for selection of library materials.

Library Mission Statement

The mission of the Meade 46-1 School District libraries is to cultivate a community of lifelong learners by providing equitable access to high-quality and/or engaging resources for all students that support the district’s goal of building knowledge and skills for success today and tomorrow. The district’s libraries aspire to teach students to be critical thinkers, to encourage students to be enthusiastic readers, and to instruct students to be skillful and ethical consumers of information and creators of content. Meade’s libraries seek to ensure every student is prepared to thrive in an interconnected world.

Support for Intellectual Freedom

The school libraries of this district are guided by the principles set forth in the Library Bill of Rights and its interpretative statements, including “Access to Resources and Services in the School Library Program” (see Appendix in this policy).

Collection Development Objectives

- To provide staff and students with materials that enrich and support the curriculum and meet the needs of the students and staff served.
- To provide students with a wide range of educational materials on all levels of difficulty and in a variety of formats, with diversity of appeal, allowing for the presentation of many different points of view.
- To select materials that present various sides of issues, giving students an opportunity to develop analytical skills resulting in informed decisions.
- To select materials in all formats, including up-to-date, high-quality, varied literature to develop and strengthen a love of reading.

Selection Criteria

- Support and enrich the curriculum and/or students’ personal interests and learning.
- Meet high standards in literary, artistic, and aesthetic quality; technical aspects; and physical format.
- Be appropriate for the subject area and for the age, emotional development, ability level, learning styles, and social, emotional, and intellectual development of the students for whom the materials are selected.

- Contain accurate and authentic factual content (for non-fiction materials).
- Earn favorable reviews in standard reviewing sources and/or favorable recommendations based on preview and examination of materials by professional personnel.
- Exhibit a high degree of potential user appeal and interest.
- Represent differing viewpoints on issues.
- Provide a global perspective by including materials by a variety of authors and illustrators.
- Include a variety of resources in physical and virtual formats including print and non-print such as electronic and multimedia (including subscription databases and other online products, e-books, educational games, and other forms of emerging technologies).
- Demonstrate physical format, appearance, and durability suitable to their intended use.
- Balance cost with need.

The school library does not purchase or check out obscene materials. For something to be considered obscene material, it must meet all three requirements as set forth by SD Codified Law 22-24-27:

1. The “dominant theme of which, taken as a whole, appeals to the prurient interest.”
2. The work is “patently offensive because it affronts contemporary community standards relating to the description or representation of sado-masochistic abuse or sexual conduct.”
3. The work “lacks serious literary, artistic, political, or scientific value.”

Acquisitions Procedures

- In selecting resources, professional personnel will evaluate available resources and curriculum needs and will consult reputable, professionally prepared aids for selection, and other appropriate sources. The actual resource will be examined whenever possible.
- Recommendations for purchase involve administrators, teachers, students, district personnel, and community members, as appropriate.
- Gift materials shall be judged by the selection criteria and shall be accepted or rejected by those criteria. Gifts and donations, like purchased resources, will be removed from the collection at the end of their useful life.
- Selection is an ongoing process that should include removing materials that are no longer used or needed, adding materials, and replacing lost and worn materials that still have educational value.

Special Collections, Classroom Libraries, Library Displays, and Library Events

Special Collections

The district’s libraries will curate and maintain special collections to support a variety of learning needs, interests, and curricular areas. These collections may include but are not limited to:

- Thematic collections such as books on specific topics, holidays, or cultural observances.
- Materials that reflect different cultures, experiences, and viewpoints.
- Professional development resources for staff.
- High-demand collections that align with current classroom, school, and/or district initiatives and learning units.

Special collections will be periodically reviewed to ensure relevance, alignment with curricular goals, and responsiveness to student and staff needs.

Classroom Libraries

The school library may collaborate with classroom teachers to support the creation of classroom libraries. Classroom collections are under the primary supervision of the classroom teacher. In the creation of classroom libraries, classroom teachers will follow the district's Selection and Reconsideration Policy. Library staff may also provide strategies for organizing, displaying, and rotating classroom materials to keep collections engaging and accessible for students.

Displays, Events, and Programs

District libraries may host a variety of events and programs throughout the year to enhance student learning, promote literacy, and encourage a sense of community. Library displays raise awareness of those events and programs, promote reading engagement, highlight library resources, and foster a welcoming environment. Events, programs, and displays are routinely re-evaluated and may include but are not limited to:

- New arrivals, special collections, and seasonal themes
- Promotion of authors, stories, and topics from various perspectives
- Author visits and book talks and book fairs
- Reading challenges and book clubs
- Library orientations for students and staff
- Literacy-themed events (e.g., Read Across America, National Poetry Month)
- Collaborative projects with classroom teachers (e.g., research projects, thematic presentations)

Collection Maintenance and Weeding

Using a collection maintenance plan, the school librarian will routinely conduct an inventory of the school library collection and equipment. The inventory can be used to determine losses and remove damaged or worn materials. The inventory can also be used to deselect and remove materials that are no longer relevant to the curriculum or of interest to students.

Reconsideration of Material

Despite the careful selection of library resources and the qualification of those involved in the selection process, objections to library resources that are deemed offensive or inappropriate may occur. Any resident, employee, or student of the school district may express an informal concern or formal request for reconsideration of a library resource following Policy KLB(2): Public Complaint About Library Materials.

APPENDIX

Access to Resources and Services in the School Library: An Interpretation of the Library Bill of Rights

The school library plays a unique role in promoting, protecting, and educating about intellectual freedom. It serves as a point of voluntary access to information and ideas and as a learning laboratory for students as they acquire critical thinking and problem-solving skills needed in a pluralistic society. Although the educational level and program of the school necessarily shape the resources and services of a school library, the principles of the American Library Association's Library Bill of Rights apply equally to all libraries, including school libraries. Under these principles, all students have equitable access to library facilities, resources, and instructional programs.

School librarians assume a leadership role in promoting the principles of intellectual freedom within the school by providing resources and services that create and sustain an atmosphere of free inquiry. School librarians work closely with teachers to integrate instructional activities in classroom units designed to equip students to locate, evaluate, and use a broad range of ideas effectively. Intellectual freedom is fostered by educating students in the use of critical thinking skills to empower them to pursue free inquiry responsibly and independently. Through resources, programming, and educational processes, students and teachers experience the free and robust debate characteristic of a democratic society.

School librarians cooperate with other individuals in building collections of resources that meet the needs as well as the developmental and maturity levels of students. These collections provide resources that support the mission of the school district and are consistent with its philosophy, goals, and objectives. Resources in school library collections are an integral component of the curriculum and represent diverse points of view on both current and historical issues. These resources include materials that support the intellectual growth, personal development, individual interests, and recreational needs of students.

While English is, by history and tradition, the customary language of the United States, the languages in use in any given community may vary. Schools serving communities in which other languages are used make efforts to accommodate the needs of students for whom English is a second language. To support these efforts, and to ensure equitable access to resources and services, the school library provides resources that reflect the linguistic pluralism of the community.

Members of the school community involved in the collection development process employ educational criteria to select resources unfettered by their personal, political, social, or religious views. Students and educators served by the school library have access to resources and services free of constraints resulting from personal, partisan, or doctrinal disapproval. School librarians resist efforts by individuals or groups to define what is appropriate for all students or teachers to read, view, hear, or access regardless of technology, formats or method of delivery.

Major barriers between students and resources include but are not limited: to imposing age, grade-level, or reading-level restrictions on the use of resources; limiting the use of interlibrary loan and access to electronic information; charging fees for information in specific formats; requiring permission from parents or teachers; establishing restricted shelves or closed collections; and labeling. Policies, procedures, and rules related to the use of resources and services support free and open access to information.

It is the responsibility of the governing board to adopt policies that guarantee students access to a broad range of ideas. These include policies on collection development and procedures for the review of resources about which concerns have been raised. Such policies, developed by persons in the school community, provide for a timely and fair hearing and assure that procedures are applied equitably to all expressions of concern. It is the responsibility of school librarians to implement district policies and procedures in the school to ensure equitable access to resources and services for all students.

Adopted July 2, 1986, by the ALA Council; amended January 10, 1990; July 12, 2000; January 19, 2005; July 2, 2008; and July 1, 2014.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
SDCL 22-24-27	<u>Obscenity and public indecency - definition of terms</u>
SDCL 22-24-55	<u>Restrict access to obscene materials</u>
SDCL 22-24-57	<u>Complying public school or library not liable for damages</u>

Cross References

Code	Description
KH	<u>PUBLIC GIFTS TO SCHOOLS</u>
KLB	<u>PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS</u>
KLB-E(1)	<u>PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS - Request for Reconsideration of Instructional Materials</u>
KLB-E(2)	<u>PUBLIC COMPLAINTS ABOUT THE CURRICULUM OR INSTRUCTIONAL MATERIALS - Library Opt-Out Form</u>



"To Build Knowledge and Skills for Success Today and Tomorrow"

Policy IIBG: USE OF COMPUTERS AND NETWORKS

Status: ADOPTED

Original Adopted Date: 12/9/2024 | Last Revised Date: 12/9/2024 | Last Reviewed Date: 12/9/2024

Access to the internet is available to students and teachers of the school district to use for educational and administrative purposes. The goal of the district through online resources is to promote educational teaching and learning by facilitating resource sharing, innovation and communication within our own community, our nation and worldwide. The use of all technology resources is a privilege, not a right.

With the access of online resources comes the availability of material that may not be considered to be of educational value in the context of the school setting. The district shall make every effort to restrict access by adults and minors to inappropriate materials, yet it is impossible to control all materials and an industrious user may discover controversial information. The district will maintain a technology protection measure by way of web content filters or blocks to limit minors' ability to access obscene matter or materials on the Internet when using the District's network or device.

For the purposes of this policy, obscene matter or materials is defined as material:

- The dominant theme of which, taken as a whole, appeals to the prurient interest, which is a shameful or morbid interest in nudity, sex, or excretion, which goes substantially beyond customary limits of candor in description or representation of such matters; and
- Patently offensive because it affronts contemporary community standards relating to the description or representation of sado-masochistic abuse or sexual conduct; and
- Lacks serious literary, artistic, political, or scientific value.

Internet users, like traditional library users, are responsible for their actions in accessing online resources.

The administration will formulate the necessary regulations to carry out the policy of acceptable Internet use and the consequences if violations occur. The regulations shall insure proper use of district networks and the Internet by students, staff members, and members of the community.

This policy will be published on the district's website and/or annually published in the district's designated newspaper.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
SDCL 22-24-27	<u>Obscenity and public indecency - definition of terms</u>
SDCL 22-24-55	<u>Restrict access to obscene materials</u>

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Policy KLB(1):
Public Complaint
About Curr. &
Instr. Materials

NEPN Code: KLB-E(1)

REQUEST FOR RECONSIDERATION OF INSTRUCTIONAL MATERIALS

Name of Complainant

Address

Phone Number

Please complete the following information and respond to the questions. Attach additional pages, if necessary.

Author _____

Title _____

Where was this material used?

School

Teacher

Class

Grade Level

1. Is the resource part of the curriculum, library collection or other?
2. Are students required to use the material? Yes/No/Unsure
3. To what in the material do you object? (Please be specific. Cite pages or particular sequences of material.)
4. Did you read, view, or listen to the entire material? _____ If not, what sections did you review?
5. What value is there in this material?
6. What do you feel might be the result of a student using this material?
7. Have you read reviews of this material by reputable sources such as library critics and reviewers? If so, please list sources.

8. What do you believe is the theme or purpose of this work?

9. Are you aware of the teacher's purpose in using this material?

10. What would you prefer the school do about this material?

11. What other materials of the same subject or content would you recommend that would convey a similar perspective in place of this material?

12. Additional comments.

Printed Name of Complainant

Date

Signature of Complainant

Date

Adopted: 12/9/2024, 1/1/2007
Revised: 12/9/2024, 12/4/2023
Reviewed: 12/9/2024, 1/1/2020

Supporting Documents



KLB-E(1)

ASBSD sample exhibits are intended to be a guide for school districts. As is the case with any exhibit, a local school district's unique circumstances, challenges and opportunities need to be considered.

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To Build Knowledge and Skills for Success Today and Tomorrow

Policy KLB(1): PUBLIC COMPLAINT ABOUT CURRICULUM & INSTRUCTIONAL MATERIALS Status: ADOPTED

Original Adopted Date: 7/14/1986 | Last Revised Date: 12/9/2024 | Last Reviewed Date: 12/9/2024

Reconsideration of Materials

Despite the careful selection of curriculum and instructional materials and the qualification of those involved in the selection process, objections to resources that are deemed offensive or inappropriate may occur. Any resident, employee, or student of the school district may express an informal concern or formal request for reconsideration of materials.

Informal Complaints

Persons with a complaint about curriculum and instructional materials should state their concerns to the teacher and/or the principal. The teacher or principal will listen to the concerns and attempt to resolve the issue informally. As part of the discussion, the school employee will explain Policy IIA: Curriculum & Instructional Material Selection and Adoption

If the complaint is not resolved informally, the teacher or principal will explain the formal reconsideration process and provide the individual with a copy of Policy IIA: Curriculum & Instructional Materials Selection and Adoption, Policy KLB(1): Public Complaint About Curriculum & Instructional Materials, and KLB-E(1) Reconsideration form. If there is concern about multiple items, a separate form must be completed for each item. All complaints to staff members shall be reported to the building principal and teacher, whether received by telephone, letter, or an in-person conversation. No resources will be removed or restricted from use as a result of the informal complaint.

Formal Complaints

The following procedures should be followed if, after discussing the questioned resource, no resolution is made.

1. The complainant should be referred to the principal.
2. A concerned citizen who is dissatisfied with earlier informal discussions will be offered Policy IIA: Curriculum & Instructional Materials Selection and Adoption, Policy KLB(1): Public Complaint About Curriculum & Instructional Materials, and KLB-E(1) Reconsideration form.
3. The complainant is required to complete and submit the Reconsideration Form to the principal.
4. Upon receipt of the form, the principal should notify and provide a copy of the Reconsideration Form to the following individuals:
 - a. Superintendent
 - b. District Review Committee
 - c. Curriculum Director

5. The work in question will remain in use until a formal decision is made.
6. Within 10 days of receiving the formal complaint, the District Review Committee will schedule an initial meeting and notify the superintendent.
7. At that initial meeting, the Curriculum Director will provide the committee with a short formal training that includes Policy IIA: Curriculum & Instructional Materials Selection and Adoption, Policy KLB(1): Public Complaint About Curriculum & Instructional Materials, and KLB-E(1) Reconsideration form, and reviews of the resource being reconsidered.
8. The District Review Committee should follow the procedures listed below:
 - a. After the initial meeting, the committee will review Policy IIA: Curriculum & Instructional Materials Selection and Adoption. A member of the committee should keep minutes.
 - b. All committee members should fully review the resource (read or view the entire work).
 - c. The committee reserves the right to use outside expertise if necessary to help in its decision-making process.
 - d. If invited, the complainant may make an initial verbal presentation to the committee about the resource under reconsideration or choose to share the written form. The complainant is asked to provide sources for quotes used during this presentation. The committee chair may choose to give committee members time to ask questions.
 - e. The committee will make its decision determined by the simple majority vote to retain, move the resources to a different level, or remove the resource.
 - f. The committee's written decision (including a minority report if needed) shall be presented to the complainant, the superintendent of schools, and the Curriculum Director within five school days after the decision is made.
 - g. If the complainant is not satisfied with the committee decision, a written appeal, stating the specific disagreement in narrow scope, can be made within 10 school days through the superintendent to the school board for a final determination.
 - h. The same material can not be put up for reconsideration again for 4 years.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

Cross References

Code	Description
BDDH	<u>PUBLIC PARTICIPATION AT BOARD MEETINGS</u>
BDDH-E(1)	<u>PUBLIC PARTICIPATION AT BOARD MEETINGS - SCHOOL BOARD MEETING SPEAKER SIGN-IN SHEET</u>

Code	Description
BDDH-E(2)	<u>PUBLIC</u> <u>PARTICIPATION</u> <u>AT BOARD</u> <u>MEETINGS -</u> <u>INTRODUCTION</u> <u>TO PUBLIC</u> <u>FORUM</u>
IIA	<u>INSTRUCTIONAL</u> <u>MATERIALS</u>
IIAA	<u>TEXTBOOK</u> <u>SELECTION AND</u> <u>ADOPTION</u>
IIAC	<u>LIBRARY</u> <u>MATERIALS</u> <u>SELECTION AND</u> <u>ADOPTION</u>

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Policy KLB(2): PUBLIC COMPLAINT ABOUT LIBRARY MATERIALS

Status: ADOPTED

Original Adopted Date: 12/9/2024 | Last Revised Date: 12/9/2024 | Last Reviewed Date: 12/9/2024

Reconsideration of Material

Despite the careful selection of library resources and the qualification of those involved in the selection process, objections to library resources that are deemed offensive or inappropriate may occur. Any resident, employee, or student of the school district may express an informal concern or formal request for reconsideration of a library resource.

Informal Complaints

Persons with a complaint about library print or digital resources should state their concerns to the school librarian or principal. The librarian or principal will listen to the concerns and attempt to resolve the issue informally. As part of the discussion, the school employee will explain Policy IIAC: Library Materials Selection and Adoption. Additionally, each parent/guardian has the right to determine the appropriateness of library resources for their children and should accord the same right to other families.

If the complaint is not resolved informally, the librarian or principal will explain the formal reconsideration process and provide the individual with a copy Policy IIAC: Library Materials Selection and Adoption, Policy KLB(2): Public Complaint About Library Materials, Policy KLB-E (2) Library Materials Reconsideration form. If there is concern about multiple items, a separate form must be completed for each item. All complaints to staff members shall be reported to the building principal and library personnel, whether received by telephone, letter, or an in-person conversation. No library resources will be removed or restricted from use as a result of the informal complaint.

Formal Complaints

The following procedures should be followed if, after discussing the questioned resource, no resolution is made.

1. The complainant should be referred to the principal.
2. A concerned citizen who is dissatisfied with earlier informal discussions will be offered Policy IIAC: Library Materials Selection and Adoption, Policy KLB(2): Public Complaint About Library Materials, and Policy KLB-E (2) Library Materials Reconsideration form
3. The complainant is required to complete and submit the Reconsideration Form to the principal.
4. Upon receipt of the form, the principal should notify and provide a copy of the Reconsideration Form to the following individuals:
 - a. Superintendent
 - b. School Library Materials Reconsideration Committee
 - c. School librarian

- d. School library department director
5. The work in question will remain on library shelves and in circulation until a formal decision is made.
6. Within 10 days of receiving the Reconsideration form from the principal, the superintendent will appoint the Reconsideration Committee which will consist of a teacher, a principal, a school librarian, a reading specialist or language arts teacher, and a member of the community.
7. Within 10 days of being formed, the Reconsideration Committee will schedule an initial meeting and notify the superintendent and school library department director as to this schedule.
8. Through interlibrary loan or other means, the school library department director and/or superintendent will obtain, as quickly as possible, copies of the material in question for review by the Reconsideration Committee.
9. At that initial meeting, the school librarian will provide the committee with a short formal Intellectual Freedom training that includes IIAC: Library Materials Selection and Adoption, Policy KLB-E (2) Library Materials Reconsideration form, reviews of the resource being reconsidered, and a list of awards or honors, if any.
10. Once the material in question has been obtained for all of the members of the Reconsideration Committee, a formal meeting date for reconsideration will be set and communicated to all stakeholders including the complainant. This date should allow for 20 school days for the committee to review the material.
11. The Reconsideration Committee should follow the procedures listed below:
 - a. After the initial meeting, the committee will review reconsideration committee guidelines and procedures.
 - b. A member of the committee should keep minutes.
 - c. All committee members should fully review the resource (read or view the entire work).
 - d. The committee reserves the right to use outside expertise if necessary to help in its decision-making process.
 - e. If invited, the complainant may make an initial verbal presentation to the committee about the resource under reconsideration or choose to share the written form. The complainant is asked to provide sources for quotes used during this presentation. The committee chair may choose to give committee members time to ask questions.
 - f. The committee will make its decision determined by the simple majority vote to retain, move the resources to a different level, or remove the resource.
 - g. The committee's written decision (including a minority report if needed) shall be presented to the complainant, the superintendent of schools, and the school library department director within five school days after the decision is made.
 - h. If the complainant is not satisfied with the committee decision, a written appeal, stating the specific disagreement in narrow scope, can be made within 10 school days through the superintendent to the school board for a final determination.
 - i. The same material can not be put up for reconsideration again for 4 years.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

Cross References

Code	Description
BDDH	<u>PUBLIC PARTICIPATION AT BOARD MEETINGS</u>
BDDH-E(1)	<u>PUBLIC PARTICIPATION AT BOARD MEETINGS - SCHOOL BOARD MEETING SPEAKER SIGN-IN SHEET</u>
BDDH-E(2)	<u>PUBLIC PARTICIPATION AT BOARD MEETINGS - INTRODUCTION TO PUBLIC FORUM</u>
IIA	<u>INSTRUCTIONAL MATERIALS</u>
IIAA	<u>TEXTBOOK SELECTION AND ADOPTION</u>
IIAC	<u>LIBRARY MATERIALS SELECTION AND ADOPTION</u>



LIBRARY MATERIALS RECONSIDERATION FORM

If you wish to request reconsideration of a library resource, please return the completed form to the coordinator of library media resources (or principal).

*Submit one form for each material of concern.

Date _____

Name of Complainant _____

Address _____

City _____ State/Zip _____

Phone _____ Email _____

Are you a Meade 46-1 School District:

Student _____ Parent/Guardian of a Student _____ Employee _____ Resident _____

1. Resource on which you are commenting:

- | | | | |
|--|---|--|-----------------------------------|
| <input type="checkbox"/> Book (e-book) | <input type="checkbox"/> Movie | <input type="checkbox"/> Magazine | <input type="checkbox"/> Database |
| <input type="checkbox"/> Audio Recording | <input type="checkbox"/> Digital Resource | <input type="checkbox"/> App | |
| <input type="checkbox"/> Newspaper | <input type="checkbox"/> Game | <input type="checkbox"/> Streaming Media | <input type="checkbox"/> Other: |

Title _____

Author/Producer _____

*Please use additional space/pages where necessary.

1. What brought this resource to your attention?

2. Have you examined the entire resource? If not, what sections did you review?

3. What concerns do you have about this resource that violate the selection criteria in Policy IIAC? Please be specific, cite pages/sections, etc.

4. What do you believe is the theme of this work?

5. In your opinion, is there anything good about this work?

6. What do you feel might be the result of reading or viewing this work?

7. Are there resource(s) that provide other viewpoints or additional information on this topic and theme that you suggest should be part of the library collection?

8. Are you requesting that this material be moved to a different level, removed, or other?

For Office Use Only:

Received by: _____

Date Received: _____

Final Decision: _____

Adopted: 12/9/2024 Revised: Reviewed:

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“To Build Knowledge and Skills for Success Today and Tomorrow”

Policy IIBFA: ARTIFICIAL INTELLIGENCE TECHNOLOGY

Status:
FIRST READING

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

This policy outlines the guidelines for the responsible integration of artificial intelligence (AI) technology within the District, aiming to facilitate fair and equitable academic assessments, foster critical thinking, and maintain a level playing field for all students.

AI technology encompasses various forms of digital content, including text, images, videos, or audio, generated by artificial intelligence systems without direct human intervention. These systems employ advanced algorithms, machine learning techniques, natural language processing, or automated decision-making processes to produce content that simulates human creativity and decision-making.

Student Use

Students are encouraged to explore the innovative possibilities of AI technology in their assignments or projects, provided that instructional staff explicitly permits its use for specific tasks. While assignments and projects should primarily reflect human effort and intellect, students have the opportunity to leverage AI tools, under approved circumstances.

Maintaining academic integrity is paramount, and students should submit work that authentically represents their knowledge and skills. Although the use of AI technology is discouraged for the entirety of assignments, students are free to utilize it for clarification, explanations, or brainstorming ideas, with proper citation. Any direct incorporation of AI-generated content should be clearly cited.

If instructional staff allows the use of AI technology, students must disclose the AI tool employed and appropriately cite AI-generated text and images. Unauthorized use of AI technology will be considered a violation of the District’s code of conduct, ~~Acceptable Use Policy~~ constituting cheating, plagiarism, or academic dishonesty and/or provisions stated in the student handbook, and will be subject to student discipline.

Staff Use

Recognizing the potential benefits of AI, staff members are permitted to use AI technology for tasks such as creating lesson plans, enhancing grading efficiency, designing assignments, and streamlining administrative processes. While encouraged, overreliance on AI technology is discouraged, and staff should be mindful of various considerations, including student privacy, data security, plagiarism, bias, equity, academic integrity, and the accuracy of AI-generated content.

Staff using AI technology must ensure compliance with the District’s security and privacy policies, as well as federal and state laws, including the Family Educational Rights and Privacy Act (FERPA).

When allowing students to use AI technology, instructional staff should communicate the specific parameters, opportunities, and limitations associated with its use. Students should be educated on responsible AI use, including potential risks, safety precautions related to

sharing personal data, and the awareness that AI programs can exhibit implicit biases. It is crucial for students to think critically, fact-check using primary sources, and be aware of the limitations of AI platforms.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

Cross References

Code	Description
JFC	<u>STUDENT CONDUCT</u>

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Policy JHCDB: EPINEPHRINE AUTO-INJECTORS

Status: FIRST READING

Original Adopted Date: 05/12/2015 | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

The Meade School District may acquire and maintain a stock of epinephrine auto-injectors pursuant to a prescription issued by an authorized health care provider for use in an emergency situation of a severe allergic reaction causing anaphylaxis.

All epinephrine auto-injectors will be managed by the school nurse or school personnel trained in administration of epinephrine auto-injectors and/or administration of medications.

Any school nurse, or other designated school personnel, may:

- A. Administer an epinephrine auto-injector to a student in accordance with a prescription specific to the student on file with the school.
- B. Administer an epinephrine auto-injector to any student during school hours if the school nurse or designated school personnel believe that the student is experiencing anaphylaxis in accordance with a standing protocol from an authorized health care provider, regardless of whether a student has a prescription for an epinephrine auto-injector or has been diagnosed with an allergy.
- C. Prior to administering an epinephrine auto-injector, made available by the school, each designated school personnel shall be trained by a licensed health care professional to:
 - recognize the symptoms of a severe allergy or anaphylactic reaction;
 - know the procedure for the administration of an epinephrine auto-injector;
 - know the procedure for storage of an epinephrine auto-injector; and
 - know the emergency care and aftercare for a student who has an allergic or anaphylactic reaction.

Pursuant to state law, no administrator, school nurse, or designated school personnel, the District or the School Board, that makes available or possesses or epinephrine auto-injectors pursuant to law, may be held liable for any injury or related damage that results from the administration of, self-administration of, or failure to administer an epinephrine auto-injector that may constitute ordinary negligence, however, this immunity does not apply to an act or omission constituting gross, willful, or wanton negligence.

The District, through the student handbooks and such other means as identified by the Superintendent, shall notify the parents or guardians of each student about the policy.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State

ARSD 20:48:04.01:09

SDCL 13-33A

SDCL 13-33A-6

Cross References

Code

JHC

JHCD

JHCD-E(1)

JHCDA

JHCDA-E(1)

Description

[Registration required for delegated medication administration](#)

[School health services](#)

[Administration of epinephrine auto-injector](#)

Description

[STUDENT HEALTH](#)

[ADMINISTRATION OF MEDICATIONS TO STUDENTS](#)

[ADMINISTRATION OF MEDICATIONS TO STUDENTS - CONSENT FORM](#)

[STUDENT SELF-ADMINISTRATION OF ASTHMA OR ANAPHYLAXIS MEDICATION](#)

[STUDENT SELF-ADMINISTRATION OF ASTHMA OR ANAPHYLAXIS MEDICATION - AUTHORIZATION FORM](#)



To Build Knowledge and Skills for Success Today and Tomorrow”

Policy JHCCD: ADMINISTRATION OF OPIOID ANTAGONISTS

Status: FIRST READING

Original Adopted Date: 11/2019 | Last Revised Date: 12/2019 | Last Reviewed Date: 12/2019

The Board may acquire opioid antagonists and make them available to personnel who are trained by the SD Department of Health (SD DOH) or equivalent to possess and administer the medication for opioid overdose situation in accordance with state law and administrative rules.

Before school personnel may administer an opioid antagonist in the event of a suspected opioid overdose, training must be provided by an individual qualified to do so.

The training must include:

1. Signs and symptoms of an opiate overdose;
2. Protocols and procedures for administration of an opioid antagonist;
3. Signs and symptoms of adverse responses to an opioid antagonist;
4. Protocols and procedures to stabilize the patient if an adverse response occurs;
5. Procedures for transporting, storing, and securing an opioid antagonist.
6. Opioid antagonist duration;
7. The protocols and procedures for monitoring the suspected opioid overdose victim and re-administration of opioid antagonist if necessary for the safety and security of the suspected overdose victim; and
8. The method of opioid antagonist administration being taught.

Any school personnel who will have access to the medication and who may administer the medication must receive the required training. Training provided by the SD DOH is at no cost to the District. Training is not required for school personnel who will not have access to the medication or who will not potentially be administering the medication.

Naloxone is an opioid antagonist that comes in either an injectable form or a nasal spray. The medication provided to the schools through the SD DOH will be the nasal spray, and therefore, the SD DOH training will focus exclusively on the nasal spray. The cost of the medication provided by or through the SD DOH will be at no cost to the District. All opioid antagonists will be managed by the school nurse or school personnel trained in administration of opioid antagonists or administration of medication.

A standing order by a physician is required for the District to possess the medication. The SD DOH has identified a contract physician who will provide the standing order for the District.

Because opioid antagonists are used in opioid overdose emergency situations, prior parental consent is not required before administration of an opioid antagonist.* Emergency medical services and the parents or guardians will be contacted immediately following the administration of an opioid antagonist.

The District will report naloxone use to the SD DOH on a form developed by SD DOH.

Pursuant to state law, no school district, administrator, school board member, school nurse, or designated school personnel possessing or making available opioid antagonists in accordance with state law, and no health care professional providing training in relation thereto, may be held liable for any injury or related damage that results from the administration of, the self-administration of, or the failure to administer an opioid antagonist, if such action or inaction constitutes, ordinary negligence. This immunity does not apply to an act or omission constituting gross, willful, or wanton negligence. The administration of an opioid antagonist does not constitute the practice of medicine. The immunity provided pursuant to SDCL 13-34A-24 is in addition to, and not in lieu of, any other immunity provided by law.

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Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
ARSD 20:78:06:02	<u>Criteria for training a first responder</u>
SDCL 13-33A	<u>School health services</u>
SDCL 13-33A-10	<u>Training on administration of opioid antagonists</u>
SDCL 13-33A-11	<u>Immunity from liability for injuries or damages associated with administration of opioid antagonists</u>
SDCL 13-33A-9	<u>Possession and administration of opioid antagonists by school personnel</u>
SDCL 20-9-4.1	<u>Immunity from liability for emergency care</u>

Cross References

Code	Description
JHC	<u>STUDENT HEALTH</u>
JHCD	<u>ADMINISTRATION OF MEDICATIONS TO STUDENTS</u>
JHCD-E(1)	<u>ADMINISTRATION OF MEDICATIONS TO STUDENTS - CONSENT FORM</u>
JHCDA	<u>STUDENT SELF-ADMINISTRATION OF ASTHMA OR ANAPHYLAXIS MEDICATION</u>
JHCDA-E(1)	<u>STUDENT SELF-ADMINISTRATION OF ASTHMA OR ANAPHYLAXIS MEDICATION - AUTHORIZATION FORM</u>



To Build Knowledge and Skills for Success Today and Tomorrow*

Status: FIRST READING

Policy JHCDE: ADMINISTRATION OF MEDICAL CANNABIS TO QUALIFYING STUDENTS

Original Adopted Date: 11/08/2021 | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

The District restricts the administration of medical cannabis during school hours and at school-sponsored activities unless, in accordance with a practitioner's recommendation, administration of medical cannabis cannot reasonably be accomplished outside of school hours or school-sponsored activities.

The District permits students with a valid registry identification card for medical cannabis under South Dakota law to be administered medical cannabis on school property or at a school-sponsored activity by their parent/guardian or other registered designated caregiver in accordance with this policy and South Dakota law. In order for a parent/guardian or other designated caregiver to administer medical cannabis to a qualifying student, the District will require the following to be provided initially and thereafter at the beginning of each school year and at any time when the qualifying student's administration of medical cannabis changes:

(1) Presentation of the student's valid State of South Dakota Department of Health approved registry identification card or nonresident card with the State of South Dakota Department of Health's confirmation of registration (a copy of which will be kept by the school in the student's educational record);

(2) Presentation of the State of South Dakota Department of Health approved caregiver's card showing his/her status as the registered designated caregiver for the qualifying student (a copy of which will be kept by the school in the student's educational record); and

(3) A written dated and signed certification by the qualifying student's recommending practitioner that also includes the dosage, frequency or time of administration, and length of time between dosages.

The parent/guardian or other registered designated caregiver is the only person who may provide, administer, or assist the student with the consumption of medical cannabis. Schools will not store, and school personnel will not administer, medical cannabis.

Administration of medical cannabis to qualifying students shall be in accordance with this policy. Administration of all prescription and nonprescription medications to students shall be in accordance with applicable law and the District's policy concerning the administration of medications to students.

Definitions

The following definitions apply for purposes of this policy:

- (1) "Designated location" means a location identified in writing by the District in its sole discretion and may include a location on the grounds of the school in which the student is enrolled, upon school property in South Dakota, as that term is defined herein, or at a school-sponsored activity in South Dakota.

- (2) "Permissible form of medical cannabis" means non-smokable products such as oils, tinctures, edible products or lotions that can be administered and fully ingested or absorbed in a short period of time. Patches and other forms of administration that continue to deliver medical cannabis to a qualified student while at school may be appropriate for students who receive ongoing adult assistance or on a case-by-case basis as determined by the District when adequate protections against misuse may be made. Smoking or vaping medical cannabis is strictly prohibited and is not a permissible form of medical cannabis for students in a school setting under any circumstances.
- (3) "Designated caregiver" means the qualifying student's parent, guardian or other responsible adult over twenty-one years of age who is the qualifying student's registered designated caregiver and who has a caregiver's card approved by the South Dakota Department of Health. In no event shall another student be recognized as a designated caregiver. A designated caregiver is the only individual permitted to possess and administer to a qualifying student. Any designated caregiver seeking access to school property or school-sponsored activity for purposes of this policy must comply with the Board's policy and/or procedures concerning visitors to school and all other applicable policies.
- (4) "School property" means any school premises, vehicle, or building, or on or in any premises, vehicle, or building used or leased for the District's functions.
- (5) "Qualifying student" means a student who possesses a valid registry identification card approved by the State of South Dakota Department of Health for the use of medical cannabis.
- (6) "Written certification" means the completed South Dakota Department of Health form dated and signed by a **physician, physician assistant** or advanced practice registered nurse, who is licensed with authority to prescribe drugs to humans, affirming that the document is made in the course of a bona fide practitioner-patient relationship and stating that the patient has a qualifying debilitating medical condition or symptom associated with the debilitating medical condition. The document must specify the patient's debilitating medical condition and the expiration date of the qualifying patient's written certification, which cannot exceed one year after the date of issue.

Permissible administration of medical cannabis to a qualifying student:

A qualifying student's designated caregiver may administer a permissible form of medical cannabis to a qualifying student in a designated location if all of the following parameters are met:

- (1) The qualifying student's parent/guardian provides the following to the school before the administration of medical cannabis is allowed on school property or at a school-sponsored activity and thereafter at the beginning of each school year and at any time when the qualifying student's administration of medical cannabis changes
 - (a) The qualifying student's valid registry identification card from the State of South Dakota Department of Health or nonresident card with the State of South Dakota Department of Health's confirmation of registration authorizing the student to receive medical cannabis.
 - (b) The completed and signed Form JHCDE-E(1)(Medical Cannabis Administration Plan);
 - (c) The designated caregiver(s) card approved by the State of South Dakota Department of Health; and
 - (d) Written certification dated and signed by the student's recommending practitioner that also includes the dosage, frequency or time of administration, and length of time between dosages.

- (2) The qualifying student's parent/guardian provides written notice to the school within ten (10) days of any of the following.
 - (a) Change in a designated caregiver,
 - (b) The student ceases to have a debilitating medical condition, as that term is defined in South Dakota law; or
 - (c) The registry identification card is void, expired or revoked.
- (3) In the event that a new registry identification card is issued, the qualifying student's parent/guardian provides the new card to the District within ten (10) days of the issuance of the card;
- (4) The qualifying student's parent/guardian signs the written acknowledgement in Form JHCDE-E(1) (Medical Cannabis Administration Plan) assuming all responsibility for the provision, administration, maintenance, possession, storage and use of medical cannabis under state law, and releases the District from liability for any claim or injury that occurs pursuant to this policy;
- (5) The qualifying student's parent/guardian or designated caregiver shall be responsible for providing the permissible form of medical cannabis to be administered to the qualifying student, shall transport it in a container that meets the packaging and labeling requirements specified by the South Dakota Department of Health, and shall not at any given time possess on school property an amount of medical cannabis that exceeds the qualifying student's prescribed daily dosage;
- (6) The District will determine the location and the method of administration of a permissible form of medical cannabis so to not create risk of disruption to the educational environment or exposure to other students;
- (7) After administering the permissible form of medical cannabis to the qualifying student, the student's designated caregiver shall remove any remaining medical cannabis from the school property or school-sponsored activity;
- (8) The written dated and signed plan contained in Form JHCDE-E(1)(Medical Cannabis Administration Plan) is prepared that identifies the form, designated location(s), and any protocol regarding administration of a permissible form of medical cannabis to the qualifying student.

Additional parameters:

School personnel, in their role as employees of the District, will not under any circumstances:

- (1) Assist a qualifying student or his/her designated caregiver in obtaining, administering, or using medical cannabis;
- (2) Store or hold medical cannabis in any form;
- (3) Ensure the qualifying student is properly using the medical cannabis as instructed by his/her recommending practitioner; or
- (4) Serve as the qualifying student's designated caregiver of medical cannabis.

This Policy conveys no right to any student or to the student's parents/guardians or other designated caregiver to demand access to any general or particular location on school property or at a school-sponsored activity to administer medical cannabis.

When a school-sponsored activity occurs at another South Dakota public school, the location identified by that school will serve as the designated location for the designated caregiver's administration of medical cannabis.

This policy shall not apply to school property or school-sponsored activities located outside of the state of South Dakota, on federal property or any other location that prohibits cannabis on its property.

Permission to administer medical cannabis to a qualifying student may be limited or revoked if

the qualifying student and/or the student's parent/guardian or other designated caregiver violates this policy or demonstrates an inability to responsibly follow this policy's parameters.

No student is permitted to possess or self-administer medical cannabis. Qualifying students with a valid registry identification card who possess or self-administer cannabis may be subject to discipline just as any other student without a valid registry identification card would be. Student possession, use, distribution, sale or being under the influence of cannabis inconsistent with this policy may be considered a violation of Board policy concerning drug and alcohol involvement by students or other Board policy and may subject the student to disciplinary consequences, including suspension and/or expulsion, in accordance with applicable Board policy.

If the federal government indicates that the District's federal funds will be lost or have been lost by this policy, the Board declares that this policy shall be suspended immediately and that the administration of any form of medical cannabis to qualifying students on school property or at a school-sponsored event shall not be permitted. The District shall post notice of such policy suspension and prohibition in a conspicuous place on its website.

ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
ARSD 24:80	<u>Medical Cannabis and Schools</u>
ARSD 44:90	<u>Medical Cannabis</u>
SDCL 34-20G	<u>Medical Cannabis</u>
Cross References	
Code	Description
GBEC	<u>USE OF ALCOHOL, DRUGS, AND CONTROLLED SUBSTANCES</u>
JFCH	<u>ALCOHOL AND OTHER DRUG USE BY STUDENTS</u>
JHCD	<u>ADMINISTRATION OF MEDICATIONS TO STUDENTS</u>
JHCD-E(1)	<u>ADMINISTRATION OF MEDICATIONS TO STUDENTS - CONSENT FORM</u>



Medical Cannabis Administration Plan

Before the administration of medical cannabis on school property or at a school-sponsored activity, at the beginning of each school year and at any time when the qualifying student’s administration of medical cannabis changes, the student’s parent/guardian must complete and submit to the district this form, the student’s registry identification card, the designated caregiver(s) card, and a written signed certification¹ by the recommending practitioner that also includes the dosage, frequency or time of administration, and length of time between dosages.

To be completed by the parent/guardian:

Name of Qualifying Student²: _____

School: _____ Grade: _____

Name and Phone Number of Student’s Designated Caregiver(s)³: _____

By initialing the following statements and signing below, the undersigned parent/guardian hereby acknowledges:

____ I have read and agree to comply with the procedure regarding the administration of medical cannabis to qualifying students as outlined in Policy JHCDE.

____ I assume all responsibility for the provision, administration, maintenance, possession, storage and use of medical cannabis to my child.

____ I understand that no school personnel are required to administer medical cannabis to my child, and that only a registered designated caregiver will be allowed to administer medical cannabis to my child.

____ I understand that I or the designated caregiver for my child will not at any time possess on school property an amount of medical cannabis that exceeds my child’s prescribed daily dosage, that it will be transported in a container that meets the packaging and labeling requirements specified by the South Dakota Department of Health, and that as soon as I or my child’s designated caregiver administer the dosage of medical cannabis, I or my child’s designated caregiver must remove any remaining cannabis from the school property or school-sponsored activity.

____ I understand that the district will determine a designated location and any protocols regarding the administration of medical cannabis to my child and that this plan does not allow for the administration of medical cannabis on federal property or any location that prohibits cannabis on its property.

____ I agree to notify the School District of any change in circumstances as outlined in Policy JHCDE.

____ I understand that permission to administer medical cannabis in accordance with this plan may be revoked for the failure to comply with the procedure, rules or requirements of the administration of medical cannabis to qualifying students or other policies.

By signing below, I hereby release and hold harmless the School District, its officers, agents, employees, and volunteers from any and all liability, damages, injury or other legal claims which I now have or may hereafter have arising out of the administration of medical cannabis to my child.

Date: _____

Signature of parent or guardian

¹ “Written certification” means the completed South Dakota Department of Health form dated and signed by a physician, physician assistant or advanced practice registered nurse, who is licensed with authority to prescribe drugs to humans, affirming that the document is made in the course of a bona fide practitioner-patient relationship and stating that the patient has a qualifying debilitating medical condition or symptom associated with the debilitating medical condition. The document must specify the patient’s debilitating medical condition and the expiration date of the qualifying patient’s written certification, which cannot exceed one year after the date of issue.

² “Qualifying student” means a student who possesses a valid registry identification card approved by the State of South Dakota Department of Health for the use of medical cannabis.

³ “Designated caregiver” means the qualifying student’s parent, guardian or other responsible adult over twenty-one years of age who is the qualifying student’s registered designated caregiver and who has a caregiver’s card approved by the SD Department of Health. In no event shall another student be recognized as a designated caregiver. A designated caregiver is the only individual permitted to possess and administer to a qualifying student.

To be completed by the school:

I have received the following:

___ Student's registry identification card approved by the State of South Dakota Department of Health authorizing the administration of medical cannabis to the student. The expiration date is: _____

___ The designated caregiver(s) card approved by the State of South Dakota Department of Health authorizing the administration of medical cannabis to the student.

___ Written certification signed by the recommending practitioner that also includes the dosage, frequency or time of administration, and length of time between dosages.

The student's identified designated caregiver's administration of the permissible form of medical cannabis in the designated location has been conditionally approved as follows:

Permissible form(s)⁴ of medical cannabis to be administered:

Oil/Lotion Tincture Edible Product Other: _____

Administration method to be used: _____

Dosage Amount: _____ Time(s) to be Administered: _____

Location of administration⁵ on school property or at a school-sponsored activity:

Date: _____

Name and Signature of Nurse: _____

Name and Signature of Administrator: _____

Copies of the current registry identification card and the registered designated caregiver(s) card will be retained in the student's educational record and updated as needed.

Provide copies of the Administration Plan to:

- Parent/Guardian
- Designated Caregiver (if different than parent/guardian)
- School Principal
- Student's Teacher(s)
- School Nurse

ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Adopted: 7/20/2021 Revised: 5/16/2022 Reviewed:

Supporting Documents

JHCDE-E(1)

⁴ "Permissible form of medical cannabis" means non-smokable products such as oils, tinctures, edible products or lotions that can be administered and fully ingested or absorbed in a short period of time. Other non-smokable forms may be approved on a case by case basis.

⁵ "Designated location" means a location identified in writing by the school district in its sole discretion and may include a location on the grounds of the school in which the student is enrolled, upon school property in South Dakota, as that term is defined herein, or at a school-sponsored activity in South Dakota.

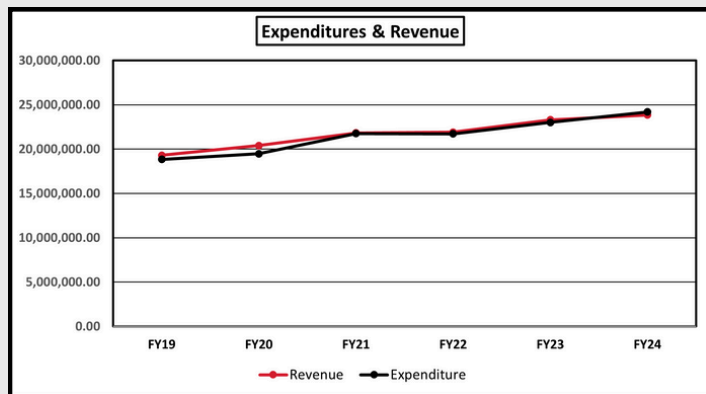
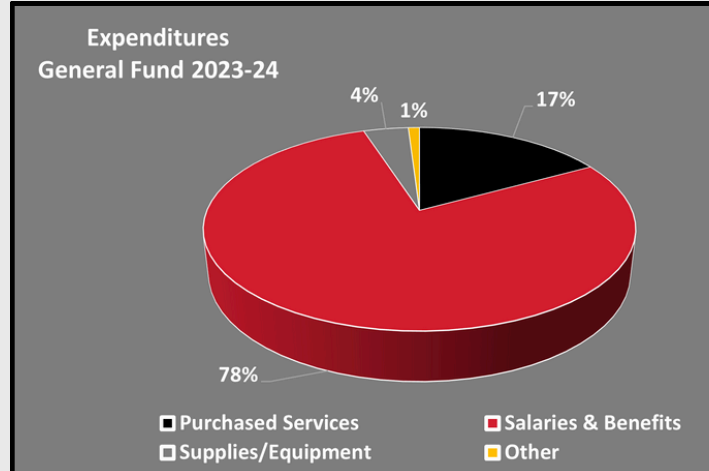
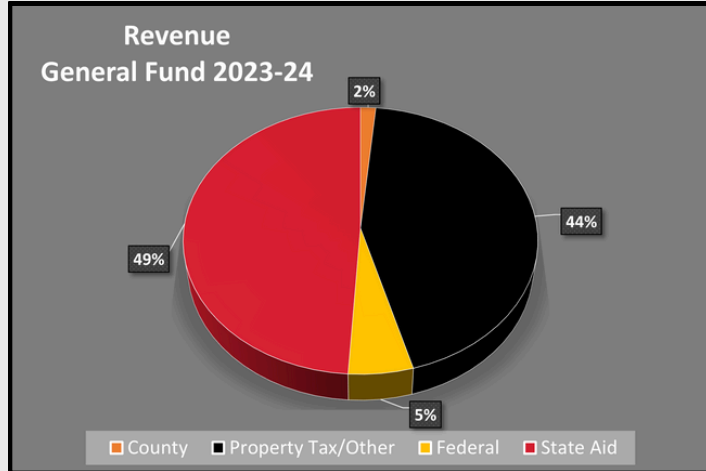
DISTRICT FINANCIALS

During the 2022-23 school year, it cost \$9,125.00 to educate a student in the Meade School District.

The Meade School Board remains committed to balancing the needs of students with responsible tax management. This year, the district has chosen to levy \$1,649,000 less than the maximum allowed in capital outlay and special education. Over the past four years, the district has under-levied a total of \$5,294,000.

➤ **District Revenue 2023-24**
General Fund \$23,849,135.00
Capital Outlay \$7,834,853.00
Special Education \$5,680,562.00

➤ **District Expenditures 2023-24**
General Fund \$24,193,561.00
Capital Outlay \$7,929,428.00
Special Education \$5,523,522.00



Board of Education

- Justin Jutting, President
- Aaron Odegaard, Vice President
- Scottie Bruch, Member
- Sandy Cass, Member
- Terry Koontz, Member
- Megan Snyder, Member
- Lee Spring, Member
- Darrell Vig, Member
- Brian Voight, Member

Board Meetings are usually held on the second Monday of the month at 5:30 pm. The August meeting is moved from the second Monday to accommodate the Sturgis Motorcycle Rally.

School Administrators

- Wayne Wormstadt**
Superintendent
- Brett Burditt**
Business Manager
- Chrissy Peterson**
Special Services Director
- Melissa Pankratz**
Asst. Special Services Director
- Beth Johnson**
Curriculum Director
- Anthony Eads**
Technology Director
- Michael Schultz**
Activities Director
- Jeremiah Weeldreyer**
Buildings & Grounds
- Rhonda Ramsdell**
Food Service Director

- Pete Wilson**
Sturgis Brown High School Principal
- Coleen Keffeler**
Sturgis Brown High School Assistant Principal
- Wayne Sullivan**
Sturgis Brown High School Assistant Principal
- Chad Hedderman**
Sturgis Williams Middle School Principal
- Katy Jutting**
Sturgis Elementary School & Sturgis Williams Middle School Assistant Principal
- David Olson**
Stagebarn Middle School Principal
- Amanda Christensen**
Piedmont Valley Elementary School & Stagebarn Middle School Assistant Principal
- Chantal Ligtenberg**
Sturgis Elementary School Principal

- Ethan Dschaak**
Piedmont Valley Elementary School Principal
- Brittan Porterfield**
Whitewood Elementary Principal
- Shelly Mikkelsen**
Rural School's Principal

CONTACT US

Meade School District 46-1
 1230 Douglas Street
 Sturgis, SD 57785
 (605) 347-2523
www.meade.k12.sd.us



2024-25 School Year Annual Report

From the Superintendent's Office

I invite you to take a moment to review the annual report for the Meade School District 46-1. Our goal is to provide you with information on how our school district is performing for the benefit of our students and our communities.

➤ ACADEMIC PERFORMANCE

Our students continue to perform well with test scores and graduation rates consistently exceeding state averages, these accomplishments reflect the dedication of our educators, the engagement of our students, and the support of our families and community. Together, we are preparing students not just to succeed academically but to excel as future leaders.

➤ COMMITMENT TO SERVING EVERY STUDENT

From our youngest learners to those about to graduate, we strive to create opportunities that inspire growth and prepare every student for a bright future. Whether their path leads to college, technical training, or the workforce, we aim to equip them with the skills and knowledge needed to succeed.

➤ PREPARING FOR THE WORKSPACE OF TOMORROW

Looking to the future, the Meade School District is exploring the possibility of expanding its Career and Technical Education (CTE) space. As the workforce demands in our region continue to grow, we are committed to providing students with hands-on learning opportunities in fields such as healthcare, technology, skilled trades, and more. By investing in Career and Technical Education (CTE) programs, we aim to equip students with the skills and knowledge needed to meet the evolving needs of the future workforce.

➤ STRATEGIC PLANNING FOR A SHARED VISION

This spring, the district will start a strategic planning process to guide our efforts in the coming years. We recognize that our community and staff are essential voices in shaping this vision, and we will be engaging with you throughout the process. Your insights will be key in creating a plan that addresses the needs of our students, staff, and community.

Together, we are building a brighter future for our students, empowering them to achieve their dreams and contribute to the success of our region. Your partnership is the foundation and we look forward to continuing this journey with you.

Superintendent,
 Wayne Wormstadt
wayne.wormstadt@k12.sd.us

OUR MISSION

"To Build Knowledge and Skills for Success Today and Tomorrow."

OUR VISION

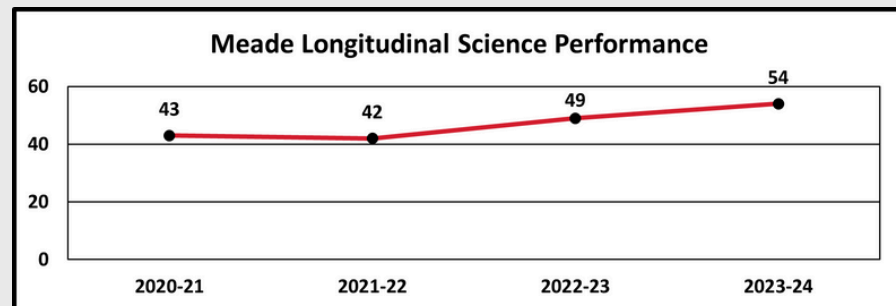
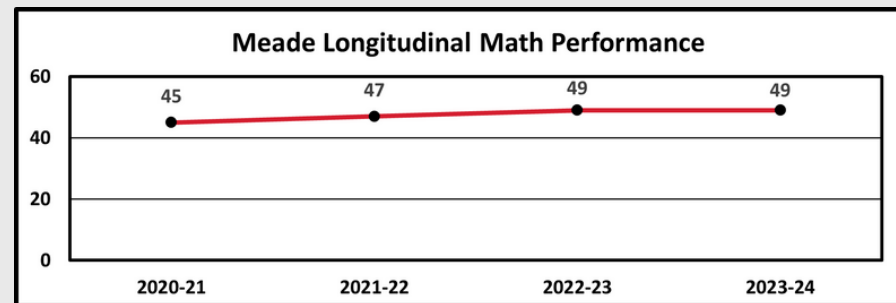
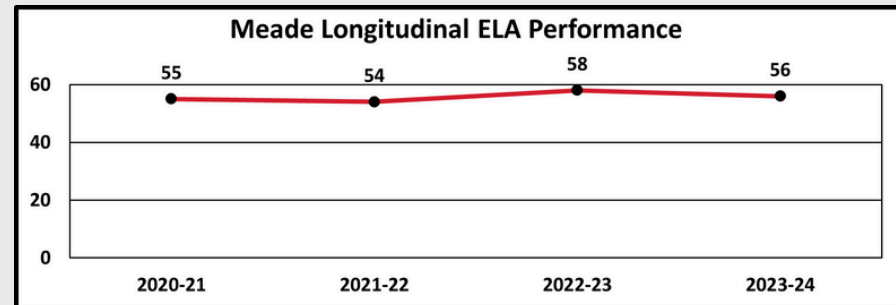
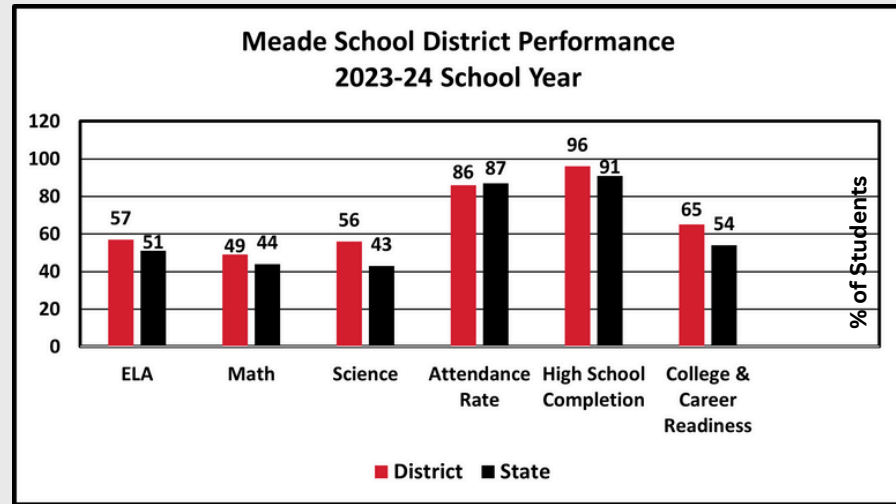
"Meade School District will work in conjunction with its community to provide excellent academics and co-curricular activities that develop life-long learners and productive citizens."



STUDENT LEARNING

Met or Exceeded State Testing Standards

South Dakota's students take the annual state assessments for the subjects of Science, English Language Arts and Mathematics in grades 3-8 and 11. Student performance measures how well the students performed on the state assessments.



ACT AVERAGE TEST SCORES 2023-24

Meade Score
22

State Score
21

National Score
19.9

14.4
DISTRICT-WIDE AVERAGE STUDENTS PER CLASS

\$50,000
2024 MEADE SCHOOL DISTRICT STARTING TEACHER SALARY

\$56,567
AVERAGE TEACHING SALARY

216
CERTIFIED TEACHING STAFF

83
TEACHERS WITH ADVANCED DEGREES

99.93%
TEACHERS QUALIFIED UNDER THE FEDERAL MANDATE OF EVERY STUDENT SUCCEEDS ACT

ENROLLMENT DATA

The enrollment tables reflect the number of students enrolled on the last Friday in September.

3,028
K-12 STUDENTS

11
SCHOOLS

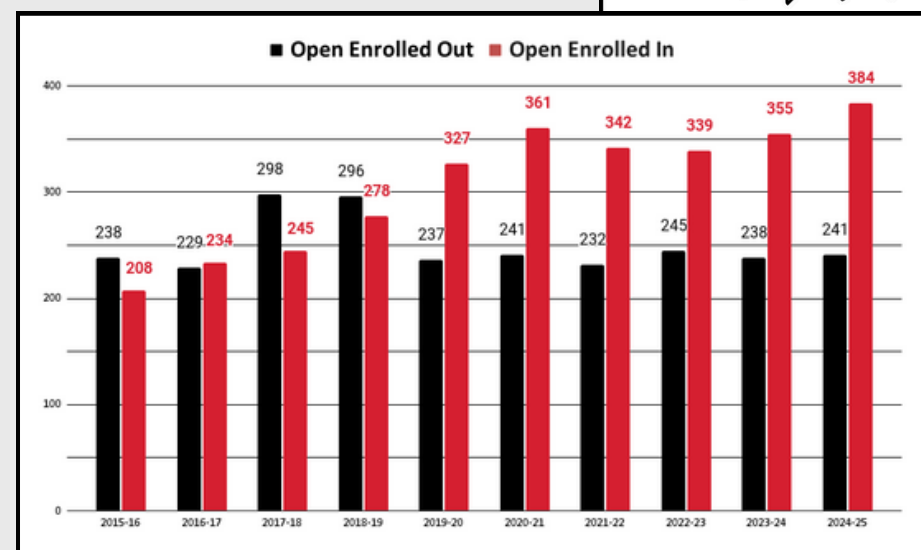
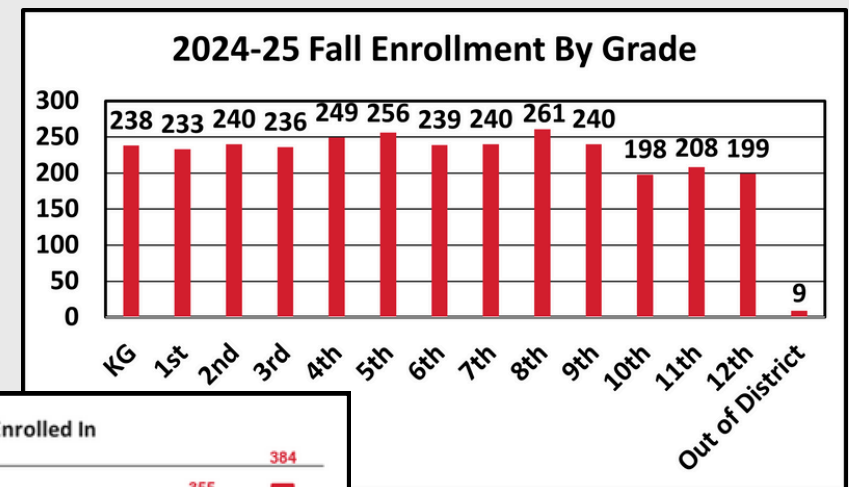
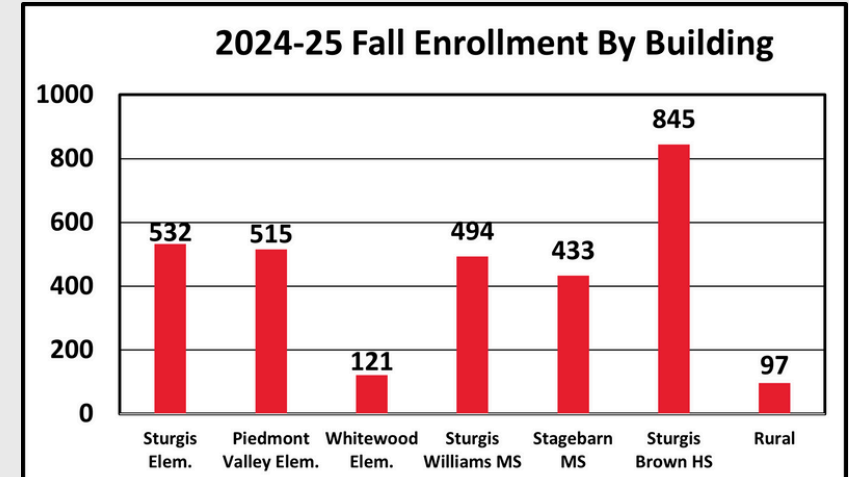
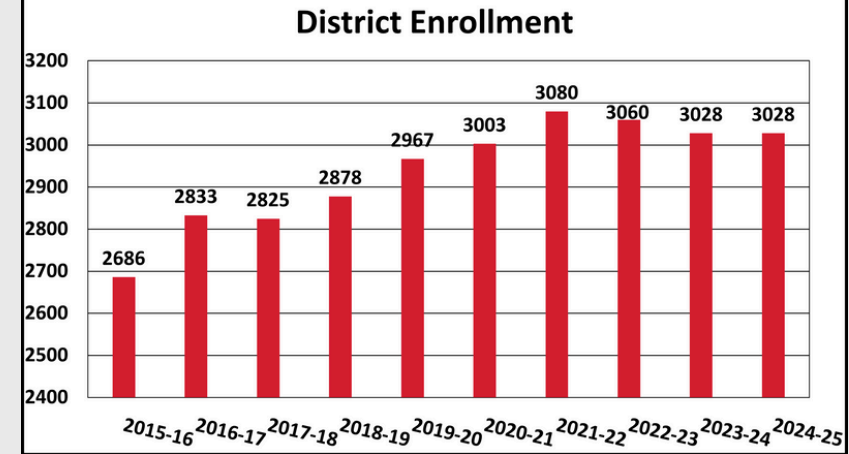
199
2024 GRADUATES

5
LANGUAGES SPOKEN

17.21%
STUDENTS IN SPECIAL EDUCATION

29.09%
ENROLLED IN FREE & REDUCED MEALS

35+
ATHLETIC TEAMS, STUDENT CLUBS & ACTIVITIES





Buildings & Grounds Department

12940 E. Highway 34

Sturgis SD 57785

(605) 347-2649

Jeremiah Weeldreyer, Maintenance Foreman

To: Mr. Wormstadt

From: Jeremiah Weeldreyer

Subject: December Board Report

December 9, 2024

Buildings and Grounds Board Report

Buildings and Grounds have had some changes over the last month. First, I want to congratulate Sheldon Tveidt on his promotion to Assistant Foreman of Buildings and Grounds. Sheldon has been with the school for five years and is a great asset to our department. We also want to welcome David Townsend to our team. He is an electrician and has his journeyman with his range of knowledge and data skills, he will be valuable to our department as well as the Technology Department.

We continue to have a mild winter and are wrapping up most of the outdoor projects. Throughout the winter, we will be working on some preventive maintenance with our heating systems to ensure they are running efficiently. Also, we are going to be working with Administration to make our facilities more secure and safe for our staff and students.

I'm grateful for this opportunity to work with the Board, Administration and staff.

Jeremiah Weeldreyer

Building & Grounds Maintenance Foreman

Meade 46-1



“To Build Knowledge and Skills for Success Today and Tomorrow”

Beth Johnson- Curriculum Director

1230 Douglas Street, Sturgis, SD. 57785

Phone: (605) 347-4454 ext 4

RE: Meade 46-1 School Board Report
From: Beth Johnson, Curriculum Director

Subject: December 2024 Board Report

Curriculum, Instruction & Assessment

The **Social Studies Review Committee** is ready to present on their selections at the December Board meeting. An exciting shift in the platforms in all content areas is the shift to an open operating system approach which enhances student use and navigability. Also, we are starting to see some AI integration into some of the platforms. A shift that future review committees will need to consider.

In **Science**, the district review committee has committed to a series of brief vendor overviews to a variety platforms before we meet again on December 11th. Their commitment to this process and their willingness to meet after school and during other other contracted times frees up the scheduled day to complete the work we need to get done.

Professional Learning

The curriculum department developed a new Professional Learning (PL) webpage to house all information regarding the PL available this year. The page includes the Inservice schedules, brief summaries of some focus areas, and the book studies we have available. The goal is to make the PL schedules accessible to staff and leadership sooner so they can plan their development. [Check out the webpage here](#)

December 6th inservice includes a robust schedule with sessions on Science of Reading for all grade levels and subject areas. The schedule also includes sessions on tech integration, cooperative teaching for our paraprofessionals and their team teachers, specific sessions for classroom management and scaffolding math in whole and small groups as well as calming strategies for students.

The schedule also includes sessions outside of the district with CTE, Physical education, Music, Art, and Foreign Language traveling to Spearfish in collaborative pairs where possible to to observe their peer’s classrooms and instructional practices. [View that schedule here.](#)



To: School Board Members
From: Chrissy Peterson
Re: December Board Report 2024

Merry Christmas!!

Our school nurses coordinate the Delta Dental Mobile Bus to come to Meade School District two times each year. The bus was at Sturgis Elementary November 18-22 and saw 40 students! The school nurses have received money from the Sturgis Rally Charities each year of which we are extremely grateful for. However, these donations are questionable for all agencies which concerns us greatly. The cost to bring the dental bus to Meade School District is \$3000 a week and they do an estimated \$50,000 of dental work on our students each time they come. The dental services include free exams, fillings, extractions, dental education, fluoride treatments, and sealants! This takes a lot of extra work for our nursing program, but it is obviously worth it! Thanks to our super fantastic health department, Heidi Komes, Natasha Geigle, Danielle Sperling, Nicole Ruel, and Julie Dobler!! We most appreciate what you do to help our students!

The KIND (Kids in a New Direction) rooms are an established special education behavior room that serves district-wide elementary age students. The two classrooms are at Piedmont Valley and Sturgis Elementary. It is a place for students that are not successful in the general education classroom with or without special education support. It provides students a self-contained classroom to learn appropriate behavior skills coupled with maintaining academic progress. The KIND Room has allowed many students to learn the needed appropriate behavioral skills to continue in public education versus being placed in a residential facility. It is planned to expand a similar setting at the middle schools for 2025-2026.

The Special Education Department is finalizing the infamous state-mandated Child Count. Data is showing we will have over 500 students on Individualized Education Plans.

I wish you a blessed and joyous holiday season!



December Board Report

December 4, 2024



Sponsored Lunch at High School: A donation was received from a community group for school lunch at Sturgis Brown High School. The donation was used to pay for all student lunches on November 21st, coinciding with our turkey dinner! 527 students received the lunch at no charge. We hope to use donations to sponsor lunches for all the other schools during the year as well!

Delinquent Accounts: To date our department has unpaid lunch balances of \$20,296.36. Families owing balances receive phone calls, emails, and letters offering them matching donated funds to help them catch up. They are also encouraged to fill out free/reduced applications to prevent recurrence of debt. All students may receive a meal regardless of their account status. **We do not turn students away.**

Administrative Review: Our comprehensive program review has begun with the state's Child and Adult Nutrition Services office. This review is commonly undergone every three years, although the schedule was affected by covid shutdowns. All parts of the review should be completed by the end of January.

Attendance Bonuses: Foodservice Staff who achieve a 95% attendance rate throughout the school year and return the following year earn a \$500 bonus at Christmas break. The following people have earned bonuses for the 2023-24 school year:

Laurie Lorius, Greg Albright, Heidi Uit de Flesch, Sonja Loy, Sherry Hayford, Alicia Harris, Reba Freeman, Colleen Sletten, Codi Tchida, Carla Evans, Sheri Crowser, Kody Bertalot, Dawn Johnson, Tim Nold, Kathy Digerness, Napaporn Kongwilai, Sophia Meyer, Carolyn Waliser, Lori Kier, Dena Strand, Vikki Morell, and Valerie Curtis.

Sincerely,

Rhonda Ramsdell, Food Service Director

PIEDMONT VALLEY ELEMENTARY

16159 SECOND STREET.

“TO BUILD KNOWLEDGE AND SKILLS FOR SUCCESS TODAY AND TOMORROW”

PHONE: 605.787.5295

FAX: 605.787.5954

PIEDMONT, SD 57769

605.787.5295

To: Mr. Wormstadt
From: Ethan Dschaak
Re: Board Report
Date: 12.9.24

Veterans Day Activities:

National Guard member Chris Wenk (CPT) was our distinguished speaker for the 2024 Veterans Day Program on Nov. 11th. He did a wonderful job speaking about his experiences in the National Guard. We also invited a number of “distinguished” guests (local veterans) and sang a number of patriotic American songs. Our Veterans and students loved it!

Winter Program Preparation:

On Thursday, Dec. 5th Piedmont Valley Elementary will be having their annual Winter / Holiday Music program. This event will be held at Stagebarn Middle School. The times for the program are as follows:

3rd Grade Music Performance: 5:30 PM

4th Grade Music Performance: 6:30 PM

4th Grade Spelling Bee:

Piedmont Valley Elementary will be hosting a school spelling bee for 4th grade in conjunction with Scripps Spelling Bee. Students have been working hard and staff has conducted preliminary contests in preparation for the “final round” on Dec. 13th. The kids are excited for this great event!

Students of the Month:

During the month of November students are selected for Student of the Month based on citizenship.

Second

Titus Milstader
Azalia Cassidy.
Everleigh Terlop
Zack Burgner.
Lauren Boyd.
Ryker Gorman
Elise Arndt.
Isaac Newman

Third

Kora Smith
Owen Robertson
JR Kurshinsky
Nora Odegaard
Apollo Larkin
Banksten Kraft.
Addilyn Morgan
Hunter Roth.
Stella Bordewyk
Morgan Chayka

Fourth

KayLee Barry
Kinley Anderson
Blakely Lopez
Michael Wolber
Adalea Young
Lily Hodina
Tresler Hauck
Tracen Brownell
Austin Bunge



STURGIS BROWN HIGH SCHOOL

"To Build Knowledge and Skills for Success Today and Tomorrow"

Pete Wilson, Principal
Mike Schultz, Activities Director

Coleen Keffeler, Asst. Principal
Wayne Sullivan, Asst. Principal

School Board Meeting
December 9, 2024

What's happening:

The juniors completed the National Career Readiness Certification (NCRC) Assessment in November. The NCRC is a portable credential that verifies an individual possesses essential workplace skills like applied math, reading comprehension, and document literacy, demonstrating their readiness for a job across various industries. A certificate is based upon the student's lowest score; students may earn bronze, silver, gold, or platinum. The NCRC is provided at no cost to the students of SBHS in cooperation with the SD Departments of Labor and Education. Below is a comparison of SBHS student scores to the statewide average.

Level	SBHS Students	SBHS %	Statewide %
Platinum	23	11.92%	17.11%
Gold	47	24.35%	22.88%
Silver	72	37.31%	31.00%
Bronze	40	20.73%	19.13%
Incomplete	0	0	1.25%
No Certificate	11	5.7%	8.63%
Total	193	100%	100%

For the month of November, fifteen students received a Positive Referral and were treated to a pizza party during their lunch. They were recognized for going above and beyond and portraying positive attributes. Students are nominated by staff, community members or their peers for demonstrating positive and kind behaviors during the school day and at school sponsored activities.

Wednesday, December 4, the Junior Achievement Excellence through Ethics Program brought local business leaders to the high school to discuss ethics with senior students. The volunteers prompted students to learn the importance of ethics and challenged students to consider how ethical dilemmas are a part of everyday life.

Nineteen ProStart/Culinary Arts students earned the ServSafe Food Protection Manager Certification in November. ServSafe is a food safety certification program that teaches food service workers how to handle food properly and prevent foodborne illnesses.

Students of the Month for November are 9th grade -Trinity Ofstad; 10th grade - Murielle Hagen; 11th grade - Riley Carlson; 12th grade - Ella Atyeo; Staff - Judy Weisz.

STURGIS ELEMENTARY

1121 Ball Park Road
Sturgis, SD 57785
Phone:
605-347-2386
Fax: 605-347-3769



Chantal Ligtenberg - Principal
E-mail - Chantal.Ligtenberg@k12.sd.us
Katy Jutting- Assistant Principal
E-mail - Katy.Jutting@k12.sd.us

To: Mr. Wayne Wormstadt
From: Chantal Ligtenberg
Re: December 2024 Board Report

Fourth Grade Spelling Bee: All fourth-grade students took a spelling challenge. The finalists from the grade participated in our annual spelling bee on December 5. Finalists were: Jayce Heideman, Ava Alexander, Luke Edlund, Evelyn Koski, Aria Tallmage, Bailey Maine, Alli Coonrod, Sawyer Sigman, James Hollearn, Sam George, Nash Boyd, Bryson Mitchell, Brantley Richter, Thayne Dunn, Winston Bush, Kirra Barbee, Bridger Wingen, Blaisely Haugen, and Braxton Rathert. We have three students that will be representing us at the Regional Bee which are: Kirra Barbee, Brantley Richter, and Sawyer Sigman.

Music Program: The first and second grade students had their music program on December 3rd at the SBHS West Gym. Mrs. Stenbak does an amazing job to prepare students for the performance and as always it was a packed house!

Monthly House Meetings: Our houses gather on a monthly basis. Our fourth grade leaders lead each meeting with their house chant and teaching students about the monthly character trait focus. Students rotate to different team building activities each month.

Dreambox Challenge: As a school we had a dreambox challenge. Our goal was to reach 90% usage of 5 or more lessons a week in the month of October. Students received a special treat in November for reaching their goal. The students will participate in a Lexia challenge after Christmas break.

Scholars of the Month: *(Students selected based on "Character Count" traits the student is exhibiting)*

KINDERGARTEN:

Susanna Karlson
Kage Cook
Gordon Williamson
Harvey Karlson
Avayah Beldin

FIRST GRADE:

Owen Jutting
Oliver Mundy
Lila Deneke
Samuel Lindsey
Noah Heupel

SECOND GRADE

Rita Serfling
Klancy Grubl
Henrik Iverson
Adeline Reitemeyer
Abel Hoff
Carter Walker

Silas Paulin

THIRD GRADE:

Cooper Hanson
Brooklyn Christenson
James Helms
Emma Mahaffy
Benjamin Meunier

FOURTH GRADE:

Bridger Wingen
Kace Leetch
Emma Neely
Sadie Lindsey
Leo Pyle
Sophie Richter



To: Mr. Wormstadt
From: David Olson
Subject: December Board Report
Date: 12/04/2024

SMS Activities

Our first round of winter activities (girls' basketball and wrestling) will be coming to an end soon. The Stallions have done great throughout their season, and we look forward to the upcoming seasons. Boys' basketball will begin when we return from winter break, and Stagebarn Drama's first night is December 17th.

Turkey Bingo

The WEB Program hosted their First Annual Turkey Bingo night at Stagebarn on Friday, November 22nd. The night was a success with prizes donated by sponsors throughout the community, chili and soups, and plenty of rounds of bingo! A big shout out to the entire WEB Program and WEB for hosting such a fun night for students and the community.

Thanksgiving Baskets

Stagebarn Middle School Student Council led the annual fundraiser to support Stagebarn families and were able to donate 15 baskets based on their Penny Wars success. In addition to the 15 baskets for Thanksgiving, Student Council will be able to donate 15 boxes of food to Stagebarn families for winter break.

Upcoming Choir Concert

Stagebarn's Winter Concert will be on Monday, December 16th at 6 pm at Stagebarn Middle School. We look forward to hosting a night to showcase our students' hard work!

Students of the Month

5th Grade

Grit: Luke Zweygardt
Curiosity/Interest: Lillianne Alexander
Responsibility: Eddie Sylva
Compassion: Olivia Morgan
Responsibility: Sofia Robertson

6th Grade

Grit: Taylor Hodina
Curiosity/Interest: Lucah Behnke
Responsibility: Rylee Donley
Compassion: Quik Silva
Responsibility: Lochlan Calvert

7th Grade

Grit: Kyson Williamson
Curiosity/Interest: Nolan Hautala
Stallion Positivity: Zak Schweitzer
Bucket: Lainey Jez
Responsibility: Jory Dawson

8th Grade

Grit: Jersey Covington
Curiosity/Interest: Bridger Bliese
The Scooper: Callan Johnson
Stallion: Anya Juelfs
Responsibility: Wyatt Henrichsen





Sturgis
Williams
Middle
School

Meade School District

46-1
1425 Cedar
Street
Sturgis, SD
57785
(605) 347-5232

Chad Hedderman, Principal

Katy Jutting, Assistant Principal

"WE ARE AN EDUCATIONAL COMMUNITY DEDICATED TO EMBRACING LEARNING, INSPIRING INDIVIDUALITY, AND EMPOWERING STUDENTS."

To: Mr. Wormstadt

From: Chad Hedderman

Subject: November Board Report

1st Trimester Report:

We wrapped up our first trimester here at SWMS. At the end of the trimester we were able to reflect on the fun lessons, learning, and hard work of our students. A special root beer float party was organized for those who earned a 4.0 in all classes. Congratulations to the 92 middle schoolers who achieved a remarkable 4.0 GPA! Your hard work, dedication, and commitment to excellence have set a shining example for your peers.

Student of the Month Recognitions:

-5th Grade: Sebastian Ruff & Alexis Stacy

-6th Grade: Alya Maguire & Levi Bestgen

-7th Grade: Parker Faber & Stella Smith

-8th Grade: Samantha Tish & Mason McGillivray

Thanksgiving Basket Drive:

Student Council hosted our Annual SWMS Thanksgiving Basket Food Basket drive in November. Student Council members presented a list of items needed to create one complete Thanksgiving meal. They challenged the homerooms to a friendly competition to see which homeroom could create the most baskets. The school was able to create 25 baskets. A special thank you to Indian Motorcycle of Sturgis for their generous donation to help create the baskets. The baskets were donated to local families to enjoy during the holiday season.

Starbase:

SWMS 5th grade students were able to participate in another exciting year of Starbase. STARBASE is a premier educational program, sponsored by the Office of the Assistant Secretary of Defense for Manpower and Reserve Affairs. At STARBASE students participate in challenging "hands-on, minds-on" activities in Science, Technology, Engineering, Art/Design, and Mathematics (STEAM). Thank you to our two local instructors who brought lessons of excitement and intrigue for our students.



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Veterans Day Assembly & Day In the Life of a Soldier:

SWMS honored Veterans by hosting two exciting events. First, on November 7th, SWMS participated in the Day in the Life of a Soldier. The SWMS eighth grade students spent a day at Fort Meade with members of the South Dakota National Guard learning a little bit about what members of the National Guard do on a daily basis and things they train for.

On November 11th SWMS invited the public along with our student body to take part in our Veterans Day program. We welcomed guest speaker, Lieutenant Colonel Christopher A. Long, who addressed the audience about Veterans day. Students were able to recognize their individual Veterans in the audience and enjoyed several songs performed by our band and choir classes. Our schools are committed to instilling respect and appreciation for Veterans among our students, helping them understand the importance of service and dedication.

Mark Larschied Wrestling Tournament:

The long standing Larschied Middle School Wrestling Tournament was held on Friday, Nov. 22 at Sturgis Brown High School. The tournament had 651 wrestlers, up 73 wrestlers from the prior year. There were 507 boys and 144 girls. Sturgis Middle School wrestlers had a good showing at the tournament with 14-1st place, 8-2nd place, 6-3rd place, 6 - 4th place and 5- 5th place finishers.



Technology Department

Erate proposed projects for Whitewood Elm are to update existing Cat5 cabling to Cat6A with CommTech's quote of \$51,246.42 and to update their network infrastructure (switches and access points) with Golden West's quote of \$25,158.34. This project, if approved, would become the baseline of network infrastructure for the district as a whole. Utilizing Erate category 2 funding, as it is as of now, is a 40% cost for the district and 60% reimbursement from the department of Federal Communications Commission.

District classroom instructional hardware sunsetting project is also in planning phases to replace dated projectors within our classrooms. Majority of our projector fleet is aging and the Technology department has completed steps to extend the life of our current projectors but the need to phase these projectors has become apparent. Over the next four to 6 years we are installing laser projectors as the total lifespan is significantly longer. With proper preventive maintenance and no need to purchase consumable parts, like bulbs, which are steadily increasing in price as with the age of the projector, if the projector itself does not fail.

Currently in planning stages for uninterruptible power supplies (UPS) requirements within the distincts network infrastructure as well as removing dated phone systems that are no longer in use and general housekeeping of network rooms within the schools.

Anthony Eads
Meade School District
Technology Director





WHITEWOOD ELEMENTARY

DEC. 2024 BOARD REPORT

Principal:
BRIT PORTERFIELD

Presented To :
WAYNE WORMSTADT

 meade.k12.sd.us

 605-269-2264

 brittan.porterfield@k12.sd.us

Whitewood ELEMENTARY



Wranglers of the Month

K: Theo Marich	3rd: Kirby Schultz
1st: Emrik Jones	4th: Jozi Deaton
2nd: Torsten Osowski	5th: Dante Patrick



PTO Read-a-thon

- The PTO distributed prizes for its Read-a-thon on December 5th. Students earned Wrangler gear for their reading and fundraising efforts. PTO also purchased each staff member a crewneck sweatshirt. Thank you to our wonderful PTO.



Dates to Know:

- Staff Inservice - Dec. 6th
- Christmas Programs - Dec. 13th - 6 PM and 7 PM
- Hearing Screenings - December 16th
- Christmas Break - December 23rd- January 5th



Homeschool Connections

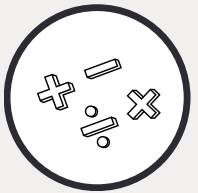
- Mr. Porterfield and Mrs. Olson held phone conferences with staff from IDEA, Interior Distance Education of Alaska, to determine how this long-standing program takes attendance and monitors students completing physical work in a home-based setting.

Whitewood ELEMENTARY



Crisis Go Ongoing Training

- Students and staff received training over the standard response protocol for secure and conducted a drill on November 25th. Next, students and staff will practice lockdown procedures on December 10th.



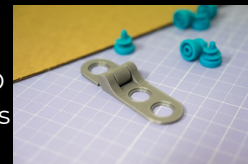
Noetic Math Contest

- Whitewood's students in the Talented and Gifted program participated in the Noetic Math Contest. Thank you to Mrs. Sandness for her work with these wonderful students. Students will receive their results in the contest shortly.



Community Support

- Thank you to Dustin Hale, a parent at Whitewood Elementary and the owner of Mindless Kreations, a 3D printing company. Dustin printed hinges and brackets that work with our cardboard construction screws.



NEWSCENTER 1

- Shebli Bulat, our special education teacher, was surprised with a \$500 prize from Newscenter 1 and First Interstate Bank. Mrs. Bulat was nominated to receive the prize by the paraprofessionals who work in her classroom. Congratulations, Mrs. Bulat.



Rural Schools

Opal, Elm Springs, Hereford, Atall, Central Meade County School.

To: Mr. Wormstadt
From: Shelly Mikkelson
Re: December 2024 Board Report

Student of the Month: Throughout the year, teachers select a Student of the Month based on specific character traits highlighted each month. For November, the focus was on *Responsibility and Hard Work*—traits that emphasize being accountable for one’s actions and choices without blaming others. Congratulations to **Laney Matt** from Elm Springs and **Lincoln Jensen** from CMCS for being recognized as November's Students of the Month!

Student Council: Rural Schools Student Council advisors Bailey Matt and Annie Hlavka have been energetically guiding student council members from all rural schools as they prepare for their 1st Annual K-8 Neon Dance. Scheduled for December 5 at the Central Meade County Community Center, this exciting event is shaping up to be a fun celebration! Student Council has been busy coordinating music playlists and planning fun activities to ensure an unforgettable experience. In addition to the dance, students are eagerly looking forward to the school-wide Christmas Holiday Dress-up Days happening the week before Christmas. They are busy searching for festive attire, including ugly Christmas sweaters, jingle bell necklaces, Santa socks, and Grinch t-shirts, ready to show off their holiday spirit. These events build a sense of community and excitement, spreading holiday cheer and school pride throughout the rural schools.

Christmas Program Preparation: Rural teachers and students have been preparing for the upcoming Annual Christmas Programs. Like busy little elves, students have been persistently memorizing their lines, practicing festive songs, and refining their performances. Teachers have been diligently working to guide them through rehearsals, helping to fine-tune every detail, while also overseeing the creation of festive props and decorations. The entire rural school community is coming together to ensure a magical experience for families and friends who will attend the much-anticipated annual happenings.

Mark your calendars!

December 9—Hereford Christmas Program @6:00 PM—Hereford Hall

December 12—Atall Christmas Program @6:00 PM—Atall School

December 16—Elm Springs Christmas Program @6:00 PM—Elm Springs School

December 18—Opal Christmas Program @6:00 PM—Opal Hall

December 19—CMCS Christmas Program @6:00 PM—Central Meade Community Center



"To Build the Knowledge and Skills for Success Today and Tomorrow"

Meade Board of Education Report

Wishing You a Joyous Holiday Season!

As we approach the end of the year, the Meade 46-1 Board of Education wants to take a moment to express our heartfelt gratitude for your dedication, passion, and hard work throughout our district. The staff of Meade 46-1 has the most unwavering commitment to our students and community which makes a profound difference every day.

May this holiday season bring you joy, relaxation, and precious time with loved ones. Whether you're celebrating, reflecting, or simply taking time to recharge, know that you are deeply appreciated.

We look forward to another wonderful year together, continuing to inspire, support, and shape the future for the students, staff, and community we serve.

Warmest wishes for a happy holiday season and a prosperous New Year!

Goal 1: Continuing Education for Board Members

In the next couple of months, board members will be attending training:

- ASBSD Gavel Training in the Meade 46-1 Board Room on December 16, 2024 5:30-8:30.
- ASBSD/COSA Student Threat Assessments with Sam Kerr & Rory King on December 10, 2024.
- ASBSD/COSA School Board Employee & Student Hearings-Process & Procedures with Gerry Kaufman on January 10, 2024.

These events will increase the knowledge of the school board and propel the school board to reach their goal of collectively attending 135 hours of continuing education and each board member participating in at least 10 hours of training throughout this fiscal year. Currently board members have accumulated 83.46 hours of training and 56% of board members have done 10 hours of training or more.

Goal 2: Strategic Planning and Vision

As always budgets are concerning, which makes strategic planning and visioning that much more important. We have sent out the request for proposals and look forward to getting them back! Stay tuned as we hope to have exciting news by the next board report!

Upcoming

ASBSD Gavel Training

Prepared By:

Justin Jutting

Meade School Board President

Meade 46-1 School Board Goals 2024-2025

Goal 1: Continuing Education for Board Members				Goal	Current
Objective: During the 2024-2025 fiscal year, the School Board members will collectively attend 135 hours of continuing education. With each board member is required to complete a minimum of 10 hours of educational activities.					
Task: School Board attends 135 hours of continuing education.				135	83.46
Task: All board members attend 10 hours of continuing education hours.				100%	56%
Goal 2: Strategic Planning and Vision					
Objective: During the 2024-2025 fiscal year, the School Board will evaluate and pursue an option for updating the Meade 46-1 Strategic Plan.					
Task: Survey the administrations to determine the key needs if the district were to hire a company to assist in writing the plan.				100%	100%
Task: Survey peer schools in South Dakota to identify who did their most recent plan and satisfaction.				100%	100%
Task: Create an RFP to provide to potential Strategic Planning firms.				100%	100%
Task: A group of Administration and School Board Members will attend training to learn more about how to effectively execute a strategic plan.				100%	100%
Task: Provide suppliers with the RFP.				100%	100%
Task: Select a supplier.				100%	0%
Key	33rd Percentile	34th to 99th Percentile	Goal Met		